

# BUDGET CERTIFICATE

FILED FOR RECORD

BUDGET OF MARION COUNTY, TEXAS

22 SEP 30 AM 8:23

BUDGET YEAR: JANUARY 1 – DECEMBER 31, 2023

THE STATE OF TEXAS

COUNTY OF MARION

MARIE SMITH  
CLERK, MARION CO

*U. Smith*

DEPUTY  
County Clerk

This budget will raise more revenue from property taxes than last year's budget by an amount of \$35,062.00, which is a .90 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$44,998.00.

Record vote for the adoption of the budget:

FOR: Commissioner Precinct 1, J.R. Ashley  
Commissioner Precinct 2, Jacob Pattison  
Commissioner Precinct 3, Ralph Meisenheimer  
Commissioner Precinct 4, Charlie Treadwell

AGAINST: None

PRESENT and not voting: County Judge, Leward LaFleur

ABSENT: None

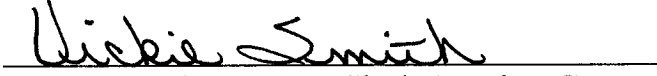
	<u>2021-2022</u>	<u>2022-2023</u>
Property Tax Rate:	.6069286/100	.5444274/100
No-New Revenue Tax Rate:	.5869286/100	.5444274/100
M&O Tax Rate:	.5879587/100	.5458433/100
Voter Approval Rate:	.62983892/100	.7462433100
The Debt Rate:	.000000/100	.000000/100

Total debt obligation for Marion County secured by property taxes : \$0

# BUDGET CERTIFICATE

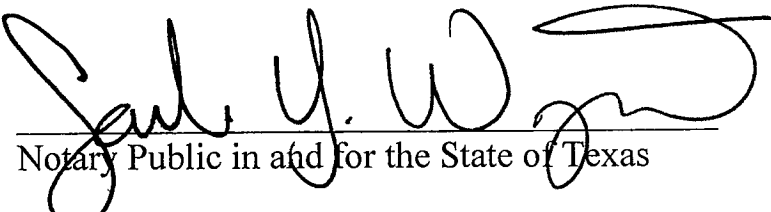
We, Leward LaFleur, County Judge; Vickie Smith, County Clerk; and Shanna Solomon, County Auditor, Marion County, Texas do hereby certify that the attached budget is a true and correct copy of Budget of Marion County, Texas as passed and approved by the Commissioners' Court of said County on the 29th day of August 2022. As the same appears on file in the office of the County Clerk of said County.

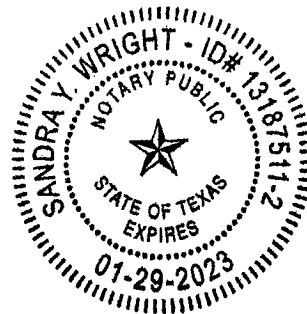
  
Leward LaFleur, County Judge, Marion County

  
Vickie Smith, County Clerk, Marion County

  
Shanna Solomon, County Auditor, Marion County

Subscribed and sworn to before me the undersigned authority, this 30  
day of September, 2022.

  
Notary Public in and for the State of Texas



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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Ad Valorem Taxes	3,230,596.83	3,405,879.00	3,945,245.00	539,366.00	0.16
Sales Taxes	457,995.41	400,000.00	450,000.00	50,000.00	0.13
Beer & Liquor	2,760.90	3,000.00	3,000.00	0.00	0.00
Game Room Permits	6,000.00	6,000.00	6,000.00	0.00	0.00
Solid Waste Permits	23,950.00	20,000.00	20,000.00	0.00	0.00
Entitlement Lands	65,784.00	65,000.00	65,000.00	0.00	0.00
State Revenues	43,170.07	48,200.00	48,200.00	0.00	0.00
Federal Revenues	0.00	0.00	0.00	0.00	#DIV/0!
City & Hospital Collections	43,306.38	28,948.00	28,948.00	0.00	0.00
School Collections	45,611.76	45,610.00	45,610.00	0.00	0.00
Fees Of Office	305,896.00	340,000.00	310,000.00	(30,000.00)	(0.09)
Depository Interest	27,560.79	25,000.00	30,000.00	5,000.00	0.20
Bond Income	0.00	3,000.00	3,000.00	0.00	0.00
Oil & Gas Royalties	0.00	1,000.00	1,000.00	0.00	0.00
Sundry Receipts	28,508.85	30,000.00	30,000.00	0.00	0.00
<b>Total Revenues</b>	<b>4,281,140.99</b>	<b>4,421,637.00</b>	<b>4,986,003.00</b>	<b>564,366.00</b>	<b>0.13</b>
<b>Expenditures:</b>					
<b>County Judge</b>					
Salary/Official	39,844.08	41,044.00	43,044.00	2,000.00	0.05
State Judicial Supplement	25,200.00	25,200.00	25,200.00	0.00	0.00
Salary/Employees	26,721.12	28,321.00	30,321.00	2,000.00	0.07
Extra Help	0.00	0.00	0.00	0.00	0.00
Auto Allowance	4,000.08	4,000.00	4,400.00	400.00	0.10
Employee Benefits/Employees	14,578.92	16,450.00	16,990.00	540.00	0.03
Employee Benefits/Official	21,652.21	24,650.00	24,766.00	116.00	0.00
Supplies	3,850.05	3,000.00	3,000.00	0.00	0.00
Telephone	1,181.46	1,000.00	1,000.00	0.00	0.00
Education & Travel	1,365.64	3,500.00	5,500.00	2,000.00	0.57
Liability Insurance	0.00	375.00	375.00	0.00	0.00
Bonds	0.00	50.00	1,400.00	1,350.00	27.00
Capital Outlay	3,720.00	0.00	0.00	0.00	0.00
<b>Total County Judge</b>	<b>142,113.56</b>	<b>147,590.00</b>	<b>155,996.00</b>	<b>8,406.00</b>	<b>0.06</b>
<b>County Clerk</b>					
Salary/Official	39,844.08	41,044.00	43,044.00	2,000.00	0.05
Salary/Employees	72,637.93	81,413.00	58,867.00	(22,546.00)	(0.28)
Extra Help	0.00	0.00	15,600.00	15,600.00	0.00
Overtime	2,262.71	1,300.00	1,300.00	0.00	0.00
Employee Benefits/Employees	43,184.38	48,780.00	37,221.00	(11,559.00)	(0.24)
Employee Benefits/Official	17,225.00	18,950.00	13,915.00	(5,035.00)	(0.27)
Supplies	9,297.29	13,000.00	15,000.00	2,000.00	0.15
Software Maintenance	25,055.00	24,860.00	25,360.00	500.00	0.02
Reducing Books	0.00	0.00	0.00	0.00	0.00
Digital Imaging Services	34,261.25	32,000.00	32,000.00	0.00	0.00
Commitment Fees	667.00	4,000.00	4,000.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	816.14	2,000.00	3,000.00	1,000.00	0.50
Probate Training	0.00	2,000.00	2,000.00	0.00	0.00
Bonds	499.00	500.00	1,500.00	1,000.00	2.00
Capital Outlay	3,000.00	0.00	0.00	0.00	0.00
<b>Total County Clerk</b>	<b>248,749.78</b>	<b>269,847.00</b>	<b>252,807.00</b>	<b>(17,040.00)</b>	<b>(0.06)</b>

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>District Clerk</b>					
Salary/Official	39,844.08	41,044.00	43,044.00	2,000.00	0.05
Salary/Employees	47,190.85	54,867.00	58,867.00	4,000.00	0.07
Extra Help	3,392.54	11,253.00	12,800.00	1,547.00	0.14
Overtime	0.00	500.00	500.00	0.00	0.00
Employee Benefits/Employees	28,543.75	35,000.00	36,261.00	1,261.00	0.04
Employee Benefits/Official	17,316.40	18,910.00	19,315.00	405.00	0.02
Supplies	4,849.91	9,000.00	9,000.00	0.00	0.00
Software Maintenance	30,635.00	32,395.00	32,895.00	500.00	0.02
Microfilm Services	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	677.60	2,300.00	2,300.00	0.00	0.00
Bonds	315.00	300.00	1,000.00	700.00	2.33
Capital Outlay	8,885.00	0.00	0.00	0.00	0.00
<b>Total District Clerk</b>	<b>181,650.13</b>	<b>205,569.00</b>	<b>215,982.00</b>	<b>10,413.00</b>	<b>0.05</b>
<b>District Court/District Judges</b>					
Court Reporter Salary	27,517.49	40,000.00	35,000.00	(5,000.00)	(0.13)
Bailiff	0.00	0.00	0.00	0.00	0.00
Benefits & Other Expenses	12,001.82	9,000.00	15,000.00	6,000.00	0.67
Supplies- First Admin Region	1,161.69	1,200.00	1,200.00	0.00	0.00
Supplies	9,416.00	2,550.00	2,550.00	0.00	0.00
Education & Travel	0.00	500.00	500.00	0.00	0.00
Visiting Judges	0.00	1,500.00	1,500.00	0.00	0.00
Facility Rental Fee	0.00	0.00	0.00	0.00	0.00
Civil Attorney Fees	15,354.40	40,000.00	40,000.00	0.00	0.00
<b>Total District Court &amp; Judges</b>	<b>65,451.40</b>	<b>94,750.00</b>	<b>95,750.00</b>	<b>1,000.00</b>	<b>0.01</b>
<b>Indigent Defense</b>					
Public Defenders	68,053.41	77,250.00	80,000.00	2,750.00	0.04
Investigation/Attny Expense	0.00	2,000.00	2,000.00	0.00	0.00
Interpreters	826.00	0.00	0.00	0.00	0.00
Forensic/Evaluations	3,773.52	9,000.00	6,250.00	(2,750.00)	(0.31)
Regional Public Defender Office	3,549.00	3,549.00	0.00	(3,549.00)	(1.00)
<b>Total Indigent Defense</b>	<b>76,201.93</b>	<b>91,799.00</b>	<b>88,250.00</b>	<b>(3,549.00)</b>	<b>(0.04)</b>
<b>Justice Court #1</b>					
Salary/Official	35,742.96	36,943.00	38,943.00	2,000.00	0.05
Salary/Employees	25,345.92	26,546.00	28,546.00	2,000.00	0.08
Auto Allowance	6,499.92	6,500.00	6,900.00	400.00	0.06
Employee Benefits/Employees	14,393.08	16,050.00	16,625.00	575.00	0.04
Employee Benefits/Official	16,980.36	18,550.00	19,000.00	450.00	0.02
Supplies	2,460.14	2,500.00	2,650.00	150.00	0.06
Software Maintenance	0.00	0.00	3,183.00	3,183.00	#DIV/0!
Telephone	590.73	1,000.00	1,000.00	0.00	0.00
Education & Travel	816.95	1,800.00	1,800.00	0.00	0.00
Bonds	0.00	100.00	400.00	300.00	3.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total Justice Court #1</b>	<b>102,830.06</b>	<b>109,989.00</b>	<b>119,047.00</b>	<b>9,058.00</b>	<b>0.08</b>

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Justice Court #2</b>					
Salary/Official	20,112.00	21,312.00	23,312.00	2,000.00	0.09
Auto Allowance	4,999.94	5,000.00	5,400.00	400.00	0.08
Employee Benefits/Official	4,056.30	15,050.00	15,715.00	665.00	0.04
Supplies	759.43	1,500.00	1,500.00	0.00	0.00
Software Maintenance	0.00	0.00	3,183.00	3,183.00	0.00
Telephone	1,627.84	2,000.00	2,000.00	0.00	0.00
Education & Travel	0.00	1,700.00	1,700.00	0.00	0.00
Bonds	175.00	0.00	400.00	400.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total Justice Court #2</b>	<b>31,730.51</b>	<b>46,562.00</b>	<b>53,210.00</b>	<b>6,648.00</b>	<b>0.14</b>
<b>County Attorney</b>					
Salary/Official	10,800.00	10,800.00	10,800.00	0.00	0.00
Salary/Employees	55,161.84	58,768.00	62,768.00	4,000.00	0.07
Extra-Help	0.00	10,000.00	10,000.00	0.00	0.00
Overtime	41.14	1,000.00	1,000.00	0.00	0.00
Employee Benefits/Employees	20,579.36	25,300.00	25,882.00	582.00	0.02
Employee Benefits/Official	2,191.64	2,400.00	2,200.00	(200.00)	(0.08)
Supplies	684.14	3,500.00	3,500.00	0.00	0.00
Software Maintenance	12,770.00	13,410.00	13,410.00	0.00	0.00
Bond Forfeitures	0.00	0.00	0.00	0.00	0.00
Education / Travel	180.00	1,955.00	1,955.00	0.00	0.00
Bonds	0.00	200.00	200.00	0.00	0.00
Capital Outlay	4,260.00	0.00	0.00	0.00	0.00
<b>Total County Attorney</b>	<b>106,668.12</b>	<b>127,333.00</b>	<b>131,715.00</b>	<b>4,382.00</b>	<b>0.03</b>
<b>County Auditor</b>					
Salary/Official	38,914.08	40,114.00	41,318.00	1,204.00	0.03
Salary/Employees	0.00	0.00	0.00	0.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
Employee Benefits/Employees	0.00	0.00	0.00	0.00	0.00
Employee Benefits/Official	13,251.86	15,000.00	8,661.00	(6,339.00)	(0.42)
Supplies	1,342.16	2,000.00	2,000.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	564.98	1,000.00	1,000.00	0.00	0.00
Bonds	0.00	100.00	100.00	0.00	0.00
Publications	3,550.49	3,000.00	3,000.00	0.00	0.00
Software Maintenance	15,778.02	15,700.00	15,700.00	0.00	0.00
Capital Outlay	2,500.00	0.00	0.00	0.00	0.00
<b>Total County Auditor</b>	<b>75,901.59</b>	<b>76,914.00</b>	<b>71,779.00</b>	<b>(5,135.00)</b>	<b>(0.07)</b>

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>County Treasurer</b>					
Salary/Official	39,844.08	41,044.00	43,044.00	2,000.00	0.05
Extra Help	11,649.79	12,000.00	13,640.00	1,640.00	0.14
Employee Benefits/Employee	1,369.75	2,750.00	3,000.00	250.00	0.09
Employee Benefits/Official	17,216.12	18,910.00	19,310.00	400.00	0.02
Supplies	5,484.06	5,000.00	6,000.00	1,000.00	0.20
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	397.61	3,550.00	4,000.00	450.00	0.13
Bonds	0.00	0.00	500.00	500.00	0.00
Capital Outlay	2,000.00	0.00	0.00	0.00	0.00
<b>Total County Treasurer</b>	<b>77,961.41</b>	<b>83,254.00</b>	<b>89,494.00</b>	<b>6,240.00</b>	<b>0.07</b>
<b>Tax Assessor Collector</b>					
Salary/Official	39,844.08	41,044.00	43,044.00	2,000.00	0.05
Salary/Employees	95,647.45	107,959.00	115,959.00	8,000.00	0.07
Extra Help	6,294.45	10,230.00	11,625.00	1,395.00	0.14
Overtime	2,749.59	1,500.00	1,500.00	0.00	0.00
Employee Benefits/Employees	54,844.26	67,300.00	69,715.00	2,415.00	0.04
Employee Benefits/Official	17,136.68	18,910.00	19,315.00	405.00	0.02
Supplies	42,232.16	37,000.00	37,000.00	0.00	0.00
Software Maintenance	35,740.00	37,140.00	38,890.00	1,750.00	0.05
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	2,931.11	5,000.00	6,000.00	1,000.00	0.20
Burglary Insurance	100.00	500.00	500.00	0.00	0.00
Bonds	0.00	3,800.00	3,800.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total Tax Assessor Collector</b>	<b>297,519.78</b>	<b>330,383.00</b>	<b>347,348.00</b>	<b>16,965.00</b>	<b>0.05</b>
<b>Maintenance</b>					
Supplies & Repairs	72,135.60	58,000.00	58,000.00	0.00	0.00
Courthouse Maintenance	2,978.33	34,000.00	34,000.00	0.00	0.00
Courthouse Landscaping	0.00	3,000.00	3,000.00	0.00	0.00
Telephone	21,593.30	30,000.00	30,000.00	0.00	0.00
Utilities	67,322.96	73,500.00	73,500.00	0.00	0.00
Professional Services	0.00	0.00	0.00	0.00	0.00
Grant Moving Expenses	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	118,000.00	40,000.00	(78,000.00)	(0.66)
<b>Total Maintenance</b>	<b>164,030.19</b>	<b>316,500.00</b>	<b>238,500.00</b>	<b>(78,000.00)</b>	<b>(0.25)</b>

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Constable #1</b>					
Salary/Official	33,699.56	35,008.00	37,008.00	2,000.00	0.06
Auto Allowance	0.00	0.00	0.00	0.00	0.00
Employee Benefits/Official	13,293.01	18,100.00	18,580.00	480.00	0.03
Supplies	1,178.25	800.00	800.00	0.00	0.00
Software Maintenance	897.50	945.00	945.00	0.00	0.00
Uniforms	1,206.10	400.00	400.00	0.00	0.00
Fuel	0.00	5,500.00	6,500.00	1,000.00	0.18
Auto Maintenance	957.99	1,500.00	1,500.00	0.00	0.00
Telephone	359.42	0.00	0.00	0.00	0.00
Communications	267.65	650.00	650.00	0.00	0.00
Education & Travel	55.00	750.00	750.00	0.00	0.00
Liability Insurance	0.00	0.00	0.00	0.00	0.00
Auto Insurance	244.00	1,200.00	1,200.00	0.00	0.00
Bonds	93.00	200.00	200.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total Constable #1</b>	<b>52,251.48</b>	<b>65,053.00</b>	<b>68,533.00</b>	<b>3,480.00</b>	<b>0.05</b>
<b>Constable #2</b>					
Salary/Official	22,047.12	23,247.00	25,247.00	2,000.00	0.09
Auto Allowance	3,499.92	3,500.00	0.00	(3,500.00)	(1.00)
Employee Benefits/Official	14,264.88	15,700.00	16,009.00	309.00	0.02
Supplies	103.56	700.00	700.00	0.00	0.00
Software Maintenance	897.50	945.00	945.00	0.00	0.00
Uniforms	438.37	400.00	400.00	0.00	0.00
Fuel	0.00	0.00	5,500.00	5,500.00	#DIV/0!
Auto Maintenance	0.00	0.00	1,500.00	1,500.00	#DIV/0!
Telephone	548.66	600.00	600.00	0.00	0.00
Communications	135.14	650.00	650.00	0.00	0.00
Education & Travel	151.80	750.00	750.00	0.00	0.00
Liability Insurance	298.48	375.00	0.00	(375.00)	(1.00)
Auto Insurance	0.00	0.00	1,200.00	1,200.00	#DIV/0!
Bonds	0.00	200.00	200.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	1.00
<b>Total Constable #2</b>	<b>42,385.43</b>	<b>47,067.00</b>	<b>53,701.00</b>	<b>6,634.00</b>	<b>0.14</b>
<b>Sheriff</b>					
Salary/Official	39,077.85	41,044.00	49,917.00	8,873.00	0.22
Salary/Employees	668,998.06	722,429.00	809,740.00	87,311.00	0.12
Extra Help	16,828.41	30,000.00	30,000.00	0.00	0.00
Overtime	81,783.67	55,000.00	60,000.00	5,000.00	0.09
Holiday Pay	36,302.28	42,000.00	50,000.00	8,000.00	0.19
Employee Benefits/Employees	365,190.01	409,950.00	430,127.00	20,177.00	0.05
Employee Benefits/Official	17,355.36	19,500.00	21,195.00	1,695.00	0.09
Supplies	18,455.14	20,000.00	20,000.00	0.00	0.00
Software Maintenance	30,275.00	31,790.00	55,367.00	23,577.00	0.74
Hardware (911) Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
Uniforms	5,281.85	4,500.00	4,500.00	0.00	0.00
Telemed	0.00	0.00	0.00	0.00	#DIV/0!
Prisoner Care	118,971.06	120,000.00	120,000.00	0.00	0.00

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
Fuel	30,220.79	55,000.00	55,000.00	0.00	0.00
Auto Maintenance	30,125.74	28,000.00	28,000.00	0.00	0.00
Telephone	5,730.02	6,000.00	6,000.00	0.00	0.00
Communications	16,684.66	4,500.00	4,500.00	0.00	0.00
Education & Travel	4,972.85	3,500.00	3,500.00	0.00	0.00
Employee Insurance	11,049.00	24,000.00	24,000.00	0.00	0.00
Auto Insurance	7,787.00	11,000.00	11,000.00	0.00	0.00
Bonds	746.00	800.00	800.00	0.00	0.00
Capital Outlay	55,578.44	60,000.00	40,000.00	(20,000.00)	(0.33)
<b>Total Sheriff</b>	<b>1,561,413.19</b>	<b>1,691,013.00</b>	<b>1,825,646.00</b>	<b>134,633.00</b>	<b>0.08</b>
<b>Solid Waste #1</b>					
Salary/Employees	7,194.40	7,436.00	8,112.00	676.00	0.09
Employee Benefits/Employees	1,737.37	2,000.00	2,040.00	40.00	0.02
Maintenance & Operations	23,727.97	16,000.00	16,000.00	0.00	0.00
<b>Total Solid Waste #1</b>	<b>32,659.74</b>	<b>25,436.00</b>	<b>26,152.00</b>	<b>716.00</b>	<b>0.03</b>
<b>Solid Waste #2</b>					
Salary/Employees	7,194.40	7,436.00	8,736.00	1,300.00	0.17
Employee Benefits/Employees	1,736.72	2,000.00	2,087.00	87.00	0.04
Maintenance & Operations	11,026.75	11,000.00	11,000.00	0.00	0.00
<b>Total Solid Waste #2</b>	<b>19,957.87</b>	<b>20,436.00</b>	<b>21,823.00</b>	<b>1,387.00</b>	<b>0.07</b>
<b>Solid Waste #3</b>					
Salary/Employees	7,236.72	7,436.00	8,112.00	676.00	0.09
Employee Benefits/Employees	1,745.97	2,000.00	2,040.00	40.00	0.02
Maintenance & Operations	9,711.16	14,000.00	14,000.00	0.00	0.00
<b>Total Solid Waste #3</b>	<b>18,693.85</b>	<b>23,436.00</b>	<b>24,152.00</b>	<b>716.00</b>	<b>0.03</b>
<b>Solid Waste #4</b>					
Salary/Employees	7,194.40	7,436.00	8,112.00	676.00	0.09
Employee Benefits/Employees	1,737.37	2,000.00	2,040.00	40.00	0.02
Maintenance & Operations	2,452.23	7,000.00	7,000.00	0.00	0.00
<b>Total Solid Waste #4</b>	<b>11,384.00</b>	<b>16,436.00</b>	<b>17,152.00</b>	<b>716.00</b>	<b>0.04</b>
<b>Emergency Management Coordinator</b>					
Salary/Employee	4,500.00	4,500.00	4,500.00	0.00	0.00
Employee Benefits/Employees	1,004.55	1,040.00	1,050.00	10.00	1%
Supplies	185.31	1,500.00	1,500.00	0.00	0%
<b>Total Emergency Management Coord</b>	<b>5,689.86</b>	<b>7,040.00</b>	<b>7,050.00</b>	<b>10.00</b>	<b>0%</b>
<b>State Agency Law Enforcement</b>					
Telephone	0.00	0.00	0.00	0.00	0%
Supplies	677.46	2,250.00	2,250.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total State Agency Law Enforcement</b>	<b>677.46</b>	<b>2,250.00</b>	<b>2,250.00</b>	<b>0.00</b>	<b>0%</b>



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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Agricultural Extension</b>					
Salary/Official	13,729.92	14,930.00	16,930.00	2,000.00	0.13
Salary/Employees	0.00	0.00	0.00	0.00	0.00
Extra Help	5,195.14	0.00	0.00	0.00	0.00
Auto Allowance	4,999.92	5,000.00	5,000.00	0.00	0.00
Employee Benefits/Employees	644.14	0.00	0.00	0.00	0.00
Employee Benefits/Official	1,614.92	3,850.00	1,930.00	(1,920.00)	(0.50)
Supplies	671.71	2,500.00	2,500.00	0.00	0.00
Telephone	796.08	1,500.00	1,500.00	0.00	0.00
Travel	1,760.16	3,000.00	3,000.00	0.00	0.00
4H Club	3,448.04	1,000.00	1,000.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total Agricultural Extension</b>	<b>32,860.03</b>	<b>31,780.00</b>	<b>31,860.00</b>	<b>80.00</b>	<b>0.00</b>
<b>Veteran Service Officer</b>					
Salary/Official	7,620.00	7,620.00	7,620.00	0.00	0.00
Employee Benefits/Official	1,662.12	1,820.00	1,850.00	30.00	0.02
Supplies	0.00	500.00	500.00	0.00	0.00
Telephone	595.01	500.00	500.00	0.00	0.00
Travel	0.00	0.00	1,500.00	1,500.00	0.00
<b>Total Veteran Service Officer</b>	<b>9,877.13</b>	<b>10,440.00</b>	<b>11,970.00</b>	<b>1,530.00</b>	<b>0.15</b>
<b>Election Expenses</b>					
Extra Help	10,320.57	10,300.00	11,625.00	1,325.00	0.13
Supplies	24,948.28	25,000.00	25,000.00	0.00	0.00
Election Seminar	0.00	1,500.00	2,000.00	500.00	0.33
Utilities	2,632.70	1,800.00	1,800.00	0.00	0.00
Maintenance Agreements	16,916.00	18,500.00	21,500.00	3,000.00	0.16
Redistricting Expenses	5,000.00	6,750.00	6,750.00	0.00	0.00
Leases	0.00	0.00	0.00	0.00	#DIV/0!
Rents	200.00	400.00	400.00	0.00	0.00
Publications	1,841.89	1,800.00	1,800.00	0.00	0.00
Judges & Clerks	9,553.40	11,000.00	12,000.00	1,000.00	0.09
Capital Outlay	3,000.00	1,100.00	1,100.00	0.00	0.00
<b>Total Election Expenses</b>	<b>74,412.84</b>	<b>78,150.00</b>	<b>83,975.00</b>	<b>5,825.00</b>	<b>0.07</b>
<b>Ambulance Service</b>					
Champion EMS	0.00	0.00	0.00	0.00	0.00
Mims Ambulance	3,000.00	3,000.00	4,000.00	1,000.00	0.33
<b>Total Ambulance Service</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>4,000.00</b>	<b>1,000.00</b>	<b>0.33</b>
<b>Fire Protection</b>					
Precinct #1	10,000.00	10,000.00	11,000.00	1,000.00	0.10
Precinct #2	13,000.00	13,000.00	14,000.00	1,000.00	0.08
Precinct #3	10,000.00	10,000.00	12,000.00	2,000.00	0.20
Precinct #4	10,000.00	10,000.00	12,000.00	2,000.00	0.20
<b>Total Fire Protection</b>	<b>43,000.00</b>	<b>43,000.00</b>	<b>49,000.00</b>	<b>6,000.00</b>	<b>0.14</b>

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Insurance</b>					
Kellyville Building	1,669.00	1,500.00	2,000.00	500.00	0.33
Annex Building	7,686.00	7,000.00	8,000.00	1,000.00	0.14
Courthouse Building	7,360.00	10,000.00	16,000.00	6,000.00	0.60
General Liability	3,114.00	7,400.00	7,400.00	0.00	0.00
Political Officials Liability	9,687.00	13,500.00	13,500.00	0.00	0.00
<b>Total Insurance</b>	<b>29,516.00</b>	<b>39,400.00</b>	<b>46,900.00</b>	<b>7,500.00</b>	<b>0.19</b>
<b>Radio Tower</b>					
Maintenance & Operations	2,646.19	3,600.00	3,600.00	0.00	0.00
<b>Total Radio Tower</b>	<b>2,646.19</b>	<b>3,600.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Non-Departmental</b>					
Appraisal District	153,604.87	188,800.00	196,939.00	8,139.00	0.04
Audit	13,826.18	20,000.00	20,000.00	0.00	0.00
Juvenile Probation	43,789.83	50,000.00	50,000.00	0.00	0.00
Child Welfare Board	7,000.00	7,000.00	7,000.00	0.00	0.00
Library	7,500.00	7,500.00	7,500.00	0.00	0.00
Marion/Cass Soil Conservation	2,000.00	2,000.00	2,000.00	0.00	0.00
East Texas Council on Alcohol & Drug	3,000.00	3,000.00	3,000.00	0.00	0.00
Community Healthcore	7,500.00	7,500.00	7,500.00	0.00	0.00
Cypress Valley Navigation	7,500.00	7,500.00	7,500.00	0.00	0.00
MC Historical Commission	2,000.00	2,000.00	2,000.00	0.00	0.00
Emergency Management	0.00	4,500.00	4,500.00	0.00	0.00
Victims of Crime	0.00	9,513.00	9,513.00	0.00	0.00
Professional Services	5,994.96	3,500.00	3,500.00	0.00	0.00
ETEDD	0.00	0.00	1,167.00	1,167.00	#DIV/0!
Health Deductible Benefits	0.00	20,000.00	10,000.00	(10,000.00)	(0.50)
Autopsies	74,448.52	35,000.00	50,000.00	15,000.00	0.43
Pauper's Burial	500.00	3,000.00	3,000.00	0.00	0.00
Legislative & Administrative Activities	0.00	0.00	0.00	0.00	0.00
Miscellaneous	10,500.00	6,000.00	6,000.00	0.00	0.00
<b>Total Non-Departmental</b>	<b>339,164.36</b>	<b>376,813.00</b>	<b>391,119.00</b>	<b>14,306.00</b>	<b>0.04</b>
<b>Total Expenditures</b>	<b>3,850,397.89</b>	<b>4,384,840.00</b>	<b>4,528,761.00</b>	<b>143,921.00</b>	<b>0.03</b>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	0.00	36,797.00	457,242.00	420,445.00	11.43
<b>Other Financing Sources &amp; (Uses)</b>					
Capital Lease Proceeds	0.00	0.00	0.00	0.00	
Transfers In	0.00	0.00	0.00	0.00	
Transfers Out					
To Jury Fund	(10,000.00)	(10,000.00)	(5,000.00)	5,000.00	(0.50)
To Capital Projects - CH	(57,200.00)	0.00	0.00	0.00	0.00
To grant	(987.99)	0.00	0.00	0.00	0.00
To Law Library Fund	(31,500.00)	(25,000.00)	(30,000.00)	(5,000.00)	0.20
To Technology Fund	(35,000.00)	(35,000.00)	(50,000.00)	(15,000.00)	0.43
To Courthouse Security Fund	(22,500.00)	(40,000.00)	(35,000.00)	5,000.00	(0.13)
To Walcott Bldg. Fund	(16,000.00)	(16,000.00)	(10,000.00)	6,000.00	(0.38)
To Airport Fund	0.00	0.00	0.00	0.00	0.00
To Kelly Park Fund	(20,000.00)	(20,000.00)	(20,000.00)	0.00	0.00
To Pretrial Diversion Fund	(3,093.00)	0.00	0.00	0.00	#DIV/0!
To Road & Bridge	(24,000.00)	0.00	(236,841.00)	(236,841.00)	#DIV/0!
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>(220,280.99)</b>	<b>(146,000.00)</b>	<b>(386,841.00)</b>	<b>(240,841.00)</b>	

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

	<b>2021 Actuals</b>	<b>2022 Budget</b>	<b>2023 Adopted Budget</b>	<b>Budget Dollar Change</b>	<b>Budget % Change</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	210,462.11	(109,203.00)	70,401.00		
Add: Fund Balance January 1	1,472,754.56	1,683,216.67	1,845,079.19		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<u>1,683,216.67</u>	<u>1,574,013.67</u>	<u>1,915,480.19</u>	341,466.52	0.22

**Marion County, Texas**  
**Jury Fund**  
**Fiscal Year Ending December 31, 2023**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Budget</b>	<b>Budget</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Adopted</b>	<b>Dollar</b>	<b>%</b>
			<b>Budget</b>	<b>change</b>	<b>change</b>
<b>Revenues:</b>					
State Revenues	748.00	8,000.00	8,000.00	0.00	0%
Fees of Office	161.58	200.00	200.00	0.00	0%
<b>Total Revenues</b>	<b>909.58</b>	<b>8,200.00</b>	<b>8,200.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
Supplies	1,010.60	4,000.00	4,000.00	0.00	0%
Jurors	3,944.00	18,000.00	18,000.00	0.00	0%
<b>Total Expenditures</b>	<b>4,954.60</b>	<b>22,000.00</b>	<b>22,000.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(4,045.02)</b>	<b>(13,800.00)</b>	<b>(13,800.00)</b>	<b>0.00</b>	<b>0%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	10,000.00	10,000.00	5,000.00	(5,000.00)	-50%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>10,000.00</b>	<b>10,000.00</b>	<b>5,000.00</b>	<b>(5,000.00)</b>	<b>-50%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>5,954.98</b>	<b>(3,800.00)</b>	<b>(8,800.00)</b>		
Add: Fund Balance January 1	39,182.40	45,137.38	39,566.78		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>45,137.38</b>	<b>32,114.56</b>	<b>30,766.78</b>		

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget dollar change	Budget % change
<b>Revenues:</b>					
Ad Valorem Taxes	737,720.93	730,000.00	493,159.00	(236,841.00)	-32%
Auto Registration	447,464.13	500,000.00	500,000.00	0.00	0%
Boat Fees	3,305.10	1,600.00	1,600.00	0.00	0%
Lateral Road Allocation	17,167.50	17,500.00	17,500.00	0.00	0%
Federal Funding	1,565.48	0.00	0.00	0.00	0%
Federal Flood Control	0.00	2,000.00	2,000.00	0.00	0%
Depository Interest	5,432.88	1,500.00	1,500.00	0.00	0%
Sundry Receipts	2,278.70	1,000.00	1,000.00	0.00	0%
<b>Total Revenues</b>	<b>1,214,934.72</b>	<b>1,253,600.00</b>	<b>1,016,759.00</b>	<b>(236,841.00)</b>	<b>-19%</b>
<b>Expenditures:</b>					
<b>Precinct #1</b>					
Salary/Official	35,094.96	36,295.00	38,295.00	2,000.00	6%
Salary/Employees	59,873.04	92,837.00	98,837.00	6,000.00	6%
Salary/Extra Help	13,178.84	7,635.00	8,700.00	1,065.00	14%
Auto Allowance	7,600.08	7,600.00	8,000.00	400.00	5%
Employee Benefits/Employees	34,813.52	56,950.00	56,603.00	(347.00)	-1%
Employee Benefits/Official	16,916.64	18,500.00	18,965.00	465.00	3%
Supplies & Equipment Maintenance	157,716.09	115,000.00	115,000.00	0.00	0%
Telephone	0.00	0.00	0.00	0.00	0%
Travel	1,182.09	1,200.00	1,200.00	0.00	0%
Liability Insurance	375.00	375.00	375.00	0.00	0%
Bonds	0.00	200.00	200.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Precinct #1</b>	<b>326,750.26</b>	<b>336,592.00</b>	<b>346,175.00</b>	<b>9,583.00</b>	<b>3%</b>
<b>Precinct #2</b>					
Salary/Official	35,094.96	36,295.00	38,295.00	2,000.00	6%
Salary/Employees	86,521.80	92,837.00	98,837.00	6,000.00	6%
Salary/Extra Help	8,099.11	7,635.00	8,700.00	1,065.00	14%
Auto Allowance	7,600.08	7,600.00	8,000.00	400.00	5%
Employee Benefits/Employees	48,017.61	56,950.00	56,603.00	(347.00)	-1%
Employee Benefits/Official	16,087.04	18,500.00	18,965.00	465.00	3%
Supplies & Equipment Maintenance	78,057.49	115,000.00	115,000.00	0.00	0%
Telephone	590.73	650.00	650.00	0.00	0%
Travel	100.00	1,200.00	1,200.00	0.00	0%
Liability Insurance	0.00	375.00	375.00	0.00	0%
Bonds	0.00	200.00	200.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Precinct #2</b>	<b>280,168.82</b>	<b>337,242.00</b>	<b>346,825.00</b>	<b>9,583.00</b>	<b>3%</b>

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget dollar change	Budget % change
<b>Precinct #3</b>					
Salary/Official	35,094.96	36,295.00	38,295.00	2,000.00	6%
Salary/Employees	57,872.88	92,837.00	98,837.00	6,000.00	6%
Salary/Extra Help	0.00	7,635.00	8,700.00	1,065.00	14%
Auto Allowance	7,600.08	7,600.00	8,000.00	400.00	5%
Employee Benefits/Employees	32,957.50	56,950.00	56,603.00	(347.00)	-1%
Employee Benefits/Official	16,909.04	18,500.00	18,965.00	465.00	3%
Supplies & Equipment Maintenance	77,748.80	115,000.00	115,000.00	0.00	0%
Telephone	590.73	650.00	650.00	0.00	0%
Travel	100.00	1,200.00	1,200.00	0.00	0%
Liability Insurance	392.60	375.00	375.00	0.00	0%
Bonds	0.00	200.00	200.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Precinct #3</b>	<b>229,266.59</b>	<b>337,242.00</b>	<b>346,825.00</b>	<b>9,583.00</b>	<b>3%</b>
<b>Precinct #4</b>					
Salary/Official	35,094.96	36,295.00	38,295.00	2,000.00	6%
Salary/Employees	88,673.04	92,837.00	98,837.00	6,000.00	6%
Salary/Extra Help	0.00	7,635.00	8,700.00	1,065.00	14%
Auto Allowance	7,600.08	7,600.00	8,000.00	400.00	5%
Employee Benefits/Employees	48,532.38	56,950.00	56,603.00	(347.00)	-1%
Employee Benefits/Official	16,946.76	18,500.00	18,965.00	465.00	3%
Supplies & Equipment Maintenance	83,122.53	115,000.00	115,000.00	0.00	0%
Telephone	399.02	1,000.00	1,000.00	0.00	0%
Travel	100.00	1,200.00	1,200.00	0.00	0%
Liability Insurance	0.00	375.00	375.00	0.00	0%
Bonds	0.00	200.00	200.00	0.00	0%
Capital Outlay	9,737.44	0.00	0.00	0.00	0%
<b>Total Precinct #4</b>	<b>290,206.21</b>	<b>337,592.00</b>	<b>347,175.00</b>	<b>9,583.00</b>	<b>3%</b>
<b>Total Expenditures</b>	<b>1,126,391.88</b>	<b>1,348,668.00</b>	<b>1,387,000.00</b>	<b>38,332.00</b>	<b>3%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>88,542.84</b>	<b>(95,068.00)</b>	<b>(370,241.00)</b>	<b>(275,173.00)</b>	<b>289%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In (Out)					
From Self Insurance Fund	14,800.00	0.00	0.00	0.00	0%
To Self Insurance Fund	0.00	0.00	0.00	0.00	0%
From General Fund	0.00	0.00	236,841.00	236,841.00	0%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>14,800.00</b>	<b>0.00</b>	<b>236,841.00</b>	<b>236,841.00</b>	<b>0%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>					
	103,342.84	(95,068.00)	(133,400.00)		
Add: Fund Balance January 1	1,185,028.63	1,288,371.47	1,379,236.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>1,288,371.47</b>	<b>1,193,303.47</b>	<b>1,245,836.00</b>		

**Marion County, Texas**  
**Right of Way Fund**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Depository Interest	0.00	0.00	0.00	0.00	0%
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
Right of Way Costs	0.00	0.00	0.00	0.00	0%
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers					
From General Fund	0.00	0.00	0.00	0.00	0%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Add: Fund Balance January 1	1,527.04	1,527.04	1,527.04		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>1,527.04</b>	<b>1,527.04</b>	<b>1,527.04</b>		

**Marion County, Texas**  
**Self Insurance Fund**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % change
<b>Revenues:</b>					
Depository Interest	0.00	1,000.00	1,000.00	0.00	0.00%
<b>Total Revenues</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>Self Insurance</b>					
Capital Outlay - Pct 1	11,783.01	0.00	7,600.00	7,600.00	#DIV/0!
Capital Outlay - Pct 2	0.00	65,965.41	56,622.91	(9,342.50)	-14.16%
Capital Outlay - Pct 3	18,650.00	33,868.47	0.00	(33,868.47)	-100.00%
Capital Outlay - Pct 4	0.00	51,249.59	54,249.59	3,000.00	5.85%
<b>Total Self Insurance</b>	<b>30,433.01</b>	<b>151,083.47</b>	<b>118,472.50</b>	<b>(32,610.97)</b>	<b>-21.58%</b>
<b>Total Expenditures</b>	<b>30,433.01</b>	<b>151,083.47</b>	<b>118,472.50</b>	<b>(32,610.97)</b>	<b>-21.58%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(30,433.01)</b>	<b>(150,083.47)</b>	<b>(117,472.50)</b>	<b>32,610.97</b>	<b>-21.73%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In (Out)					
From Road & Bridge Fund	0.00	0.00	0.00	0.00	0.00%
To Road & Bridge Fund	(14,800.00)	0.00	0.00	0.00	0.00%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>(14,800.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>					
	(45,233.01)	(150,083.47)	(117,472.50)		
Add: Fund Balance January 1	227,516.48	182,283.47	154,072.50		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>182,283.47</b>	<b>32,200.00</b>	<b>36,600.00</b>		



**Marion County, Texas**  
**ARP**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % change
<b>Revenues:</b>					
Federal Funding	957,012.00	957,012.00	0.00	(957,012.00)	0.00%
<b>Total Revenues</b>	<b>957,012.00</b>	<b>957,012.00</b>	<b>0.00</b>	<b>(957,012.00)</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Public Health	0.00	0.00	0.00	0.00	0.00%
Negative Economic Impact	0.00	0.00	0.00	0.00	0.00%
Service to Communities	0.00	0.00	0.00	0.00	0.00%
Premium Pay	159,400.71	0.00	0.00	0.00	0.00%
Infrastructure	0.00	1,914,024.00	0.00	(1,914,024.00)	0.00%
Revenue Replacement	0.00	0.00	0.00	0.00	0.00%
Constable Trucks	0.00	0.00	0.00	0.00	
HVAC	0.00	0.00	0.00	0.00	
parking lot	0.00	0.00	0.00	0.00	
Jail/Annex Renovation	0.00	0.00	764,046.09	764,046.09	
jail engineer	0.00	0.00	340,000.00	340,000.00	
Jail Elevator	0.00	0.00	75,000.00	75,000.00	
Annex Elevator	0.00	0.00	75,000.00	75,000.00	
Administrative	0.00	0.00	86,131.88	86,131.88	0.00%
<b>Total ARP</b>	<b>159,400.71</b>	<b>1,914,024.00</b>	<b>1,340,177.97</b>	<b>(573,846.03)</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>159,400.71</b>	<b>1,914,024.00</b>	<b>1,340,177.97</b>	<b>(573,846.03)</b>	<b>0.00%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>797,611.29</b>	<b>(957,012.00)</b>	<b>(1,340,177.97)</b>	<b>(383,165.97)</b>	<b>40.04%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In (Out)					
From General	0.00	0.00	0.00	0.00	0.00%
To General	0.00	0.00	0.00	0.00	0.00%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>					
	797,611.29	(957,012.00)	(1,340,177.97)		
Add: Fund Balance January 1	0.00	797,611.29	1,340,177.97		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>797,611.29</b>	<b>(159,400.71)</b>	<b>0.00</b>		

**Marion County, Texas  
Law Library Fund  
Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Fees of Office	4,735.00	5,000.00	5,000.00	0.00	0.00%
<b>Total Revenues</b>	<b>4,735.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>Expenditures:</b>					
<b>Law Library</b>					
Supplies	34,373.79	30,000.00	35,000.00	5,000.00	16.67%
<b>Total Law Library</b>	<b>34,373.79</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>5,000.00</b>	<b>16.67%</b>
<b>Total Expenditures</b>	<b>34,373.79</b>	<b>30,000.00</b>	<b>35,000.00</b>	<b>5,000.00</b>	<b>16.67%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(29,638.79)</b>	<b>(25,000.00)</b>	<b>(30,000.00)</b>	<b>(5,000.00)</b>	<b>20.00%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	31,500.00	25,000.00	30,000.00	5,000.00	20.00%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>31,500.00</b>	<b>25,000.00</b>	<b>30,000.00</b>	<b>5,000.00</b>	<b>20.00%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>1,861.21</b>	<b>0.00</b>	<b>0.00</b>		
Add: Fund Balance January 1	8,136.10	9,997.31	6,036.51		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>9,997.31</b>	<b>9,997.31</b>	<b>6,036.51</b>		

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Depository Interest	277.52	300.00	500.00	200.00	67%
Sundry Receipts	0.00	0.00	0.00	0.00	#DIV/0!
<b>Total Revenues</b>	<b>277.52</b>	<b>300.00</b>	<b>500.00</b>	<b>200.00</b>	<b>67%</b>
<b>Expenditures:</b>					
<b>County Judge</b>					
Supplies	135.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	25,000.00	25,000.00	0.00	0%
<b>Total County Judge</b>	<b>135.00</b>	<b>25,000.00</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0%</b>
<b>County Clerk</b>					
Supplies	1,930.62	0.00	0.00	0.00	0%
HAVA Election Security Grant - Machines	150.00	0.00	0.00	0.00	#DIV/0!
<b>Total County Clerk</b>	<b>2,080.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>#DIV/0!</b>
<b>District Clerk</b>					
Supplies	505.00	0.00	0.00	0.00	0%
Software Maintenance	0.00	0.00	0.00	0.00	0%
Capital Outlay	450.00	0.00	0.00	0.00	0%
<b>Total District Clerk</b>	<b>955.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Justice Court #1</b>					
Supplies	1,355.00	0.00	0.00	0.00	0%
Capital Outlay	1,250.00	0.00	0.00	0.00	0%
<b>Total Justice Court #1</b>	<b>2,605.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Justice Court #2</b>					
Supplies	950.89	0.00	1,800.00	1,800.00	0%
Capital Outlay	787.99	0.00	0.00	0.00	0%
<b>Total Justice Court #2</b>	<b>1,738.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>County Attorney</b>					
Supplies	715.00	0.00	0.00	0.00	0%
Capital Outlay	220.00	0.00	0.00	0.00	0%
<b>Total County Attorney</b>	<b>935.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>County Auditor</b>					
Supplies	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total County Auditor</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>County Treasurer</b>					
Supplies	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	4,000.00	4,000.00	0%
<b>Total County Treasurer</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000.00</b>	<b>4,000.00</b>	<b>0%</b>
<b>Tax Assessor Collector</b>					
Supplies	1,108.15	0.00	0.00	0.00	0%
Software Maintenance	0.00	2,500.00	0.00	(2,500.00)	-100%
Capital Outlay	0.00	0.00	0.00	0.00	0%

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

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Total Tax Assessor Collector</b>	1,108.15	2,500.00	0.00	(2,500.00)	-100%
<b>Sheriff</b>					
Supplies	5,719.33	0.00	0.00	0.00	0%
Software Maintenance	2,128.00	0.00	9,792.00	9,792.00	0%
Capital Outlay	4,761.23	0.00	0.00	0.00	0%
<b>Total Sheriff</b>	12,608.56	0.00	9,792.00	9,792.00	0%
<b>Constable #1</b>					
Supplies	1,028.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Constable Office</b>	1,028.00	0.00	0.00	0.00	0%
<b>Constable #2</b>					
Supplies	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Constable Office</b>	0.00	0.00	0.00	0.00	0%
<b>Veteran Service Officer</b>					
Supplies	100.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Veteran Service Officer</b>	100.00	0.00	0.00	0.00	0%
<b>Data Processing</b>					
Supplies	5,958.02	13,000.00	10,000.00	(3,000.00)	-23%
Telephone	0.00	0.00	0.00	0.00	0%
Hardware Maintenance	29,114.50	38,050.00	39,500.00	1,450.00	4%
Capital Outlay	600.00	0.00	0.00	0.00	0%
<b>Total Data Processing</b>	35,672.52	51,050.00	49,500.00	(1,550.00)	-3%
<b>Total Expenditures</b>	58,966.73	78,550.00	88,292.00	9,742.00	12%
<b>Excess of Revenues Over (Under) Expenditures</b>	(58,689.21)	(78,250.00)	(87,792.00)	(9,542.00)	12%
<b>Other Financing Sources &amp; (Uses)</b>					
Capital Lease Proceeds	0.00	0.00	0.00	0.00	0%
Transfers In					
From General Fund	35,000.00	35,000.00	50,000.00	15,000.00	43%
<b>Total Other Financing Sources &amp; (Uses)</b>	35,000.00	35,000.00	50,000.00	15,000.00	43%
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	(23,689.21)	(43,250.00)	(37,792.00)		
Add: Fund Balance January 1	78,916.47	55,227.26	37,871.26		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	55,227.26	11,977.26	79.26		

**Marion County, Texas**  
**Kelly Park Fund**  
**Fiscal Year Ending December 31, 2023**

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Budget</b>	<b>Budget</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Adopted</b>	<b>Dollar</b>	<b>%</b>
			<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>Revenues:</b>					
Depository Interest	0.00	0.00	0.00	0.00	0%
Rental Fees	1,050.00	4,000.00	4,000.00	0.00	0%
Sundry Receipts	0.00	0.00	0.00	0.00	0%
<b>Total Revenues</b>	<u>1,050.00</u>	<u>4,000.00</u>	<u>4,000.00</u>	<u>0.00</u>	<u>0%</u>
<b>Expenditures:</b>					
<b>Maintenance</b>					
Supplies & Repairs	815.31	5,000.00	1,000.00	(4,000.00)	-80%
Telephone	0.00	0.00	0.00	0.00	0%
Utilities	9,329.45	12,000.00	12,223.20	223.20	2%
Travel - mileage	0.00	0.00	0.00	0.00	0%
Baseball Park Utilities	857.00	2,000.00	2,000.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Maintenance</b>	<u>11,001.76</u>	<u>19,000.00</u>	<u>15,223.20</u>	<u>(3,776.80)</u>	<u>-20%</u>
<b>Total Expenditures</b>	<u>11,001.76</u>	<u>19,000.00</u>	<u>15,223.20</u>	<u>(3,776.80)</u>	<u>-20%</u>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	<u>(9,951.76)</u>	<u>(15,000.00)</u>	<u>(11,223.20)</u>	<u>3,776.80</u>	<u>-25%</u>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	20,000.00	20,000.00	20,000.00	0.00	0%
<b>Total Other Financing</b>	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>	<u>0%</u>
<b>Excess of Revenues &amp; Other</b>					
<b>Sources Over (Under) Expenditures</b>					
<b>And Other Uses</b>	10,048.24	5,000.00	8,776.80		
Add: Fund Balance January 1	410.85	10,459.09	9,802.09		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<u><u>10,459.09</u></u>	<u><u>15,459.09</u></u>	<u><u>18,578.89</u></u>		

**Marion County, Texas**  
**Walcott Building**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % change
<b>Revenues:</b>					
Rental Fees	0.00	0.00	0.00	0.00	0%
Depository Interest	0.00	0.00	0.00	0.00	0%
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>Maintenance</b>					
Supplies & Repairs	0.00	1,500.00	1,500.00	0.00	0%
Utilities	5,770.51	12,500.00	10,000.00	(2,500.00)	-20%
Insurance	5,733.00	8,000.00	8,000.00	0.00	0%
Maintenance	0.00	0.00	0.00	0.00	0%
Professional Services	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Maintenance</b>	<b>11,503.51</b>	<b>22,000.00</b>	<b>19,500.00</b>	<b>(2,500.00)</b>	<b>-11%</b>
<b>Total Expenditures</b>	<b>11,503.51</b>	<b>22,000.00</b>	<b>19,500.00</b>	<b>(2,500.00)</b>	<b>-11%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(11,503.51)</b>	<b>(22,000.00)</b>	<b>(19,500.00)</b>	<b>2,500.00</b>	<b>-11%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	16,000.00	16,000.00	10,000.00	(6,000.00)	-38%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>16,000.00</b>	<b>16,000.00</b>	<b>10,000.00</b>	<b>(6,000.00)</b>	<b>-38%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>4,496.49</b>	<b>(6,000.00)</b>	<b>(9,500.00)</b>		
Add: Fund Balance January 1	11,527.24	16,023.73	20,813.73		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>16,023.73</b>	<b>10,023.73</b>	<b>11,313.73</b>		

**Marion County, Texas**  
**Airport Fund**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
State Revenues	6,968.31	5,000.00	5,000.00	0.00	0.00
Sundry Receipts	78,592.32	800.00	800.00	0.00	0.00
Fuel Sales	21,939.40	35,000.00	35,000.00	0.00	0.00
Lease Fees	1,725.00	2,700.00	2,700.00	0.00	0.00
<b>Total Revenues</b>	<b>109,225.03</b>	<b>43,500.00</b>	<b>43,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures:</b>					
<b>Maintenance</b>					
Supplies & Repairs	20,114.05	10,000.00	20,000.00	10,000.00	1.00
Aiprot Fuel	8,341.15	45,000.00	45,000.00	0.00	0.00
Telephone	2,862.82	720.00	720.00	0.00	0.00
Utilities	1,827.36	2,000.00	2,000.00	0.00	0.00
Insurance	1,193.00	2,000.00	2,000.00	0.00	0.00
Miscellaneous	37,830.00	0.00	3,000.00	3,000.00	#DIV/0!
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total Maintenance</b>	<b>72,168.38</b>	<b>59,720.00</b>	<b>72,720.00</b>	<b>13,000.00</b>	<b>0.22</b>
<b>Total Expenditures</b>	<b>72,168.38</b>	<b>59,720.00</b>	<b>72,720.00</b>	<b>13,000.00</b>	<b>0.22</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>37,056.65</b>	<b>(16,220.00)</b>	<b>(29,220.00)</b>	<b>(13,000.00)</b>	<b>0.80</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>37,056.65</b>	<b>(16,220.00)</b>	<b>(29,220.00)</b>		
Add: Fund Balance January 1	156,401.57	193,458.22	187,558.25		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>193,458.22</b>	<b>177,238.22</b>	<b>158,338.25</b>		

**Marion County, Texas**  
**Lake Patrol Fund**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Federal Revenues	22,089.60	32,260.00	32,260.00	0.00	0%
<b>Total Revenues</b>	<b>22,089.60</b>	<b>32,260.00</b>	<b>32,260.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>Sheriff</b>					
Salaries/Official	400.00	400.00	400.00	0.00	0%
Salaries/Employees	6,580.54	15,000.00	15,000.00	0.00	0%
Extra Help	19.24	0.00	0.00	0.00	0%
Overtime	13,917.46	0.00	0.00	0.00	0%
Employee Benefits/Employees	1,081.19	6,780.00	6,780.00	0.00	0%
Employee Benefits/Official	91.17	100.00	100.00	0.00	0%
Auto Maintenance	0.00	9,980.00	9,980.00	0.00	0%
<b>Total Sheriff</b>	<b>22,089.60</b>	<b>32,260.00</b>	<b>32,260.00</b>	<b>0.00</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>22,089.60</b>	<b>32,260.00</b>	<b>32,260.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In	0.00	0.00	0.00	0.00	0%
Transfers Out	0.00	0.00	0.00	0.00	0%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
Add: Fund Balance January 1	0.00	0.00	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



**Marion County, Texas  
Records Preservation Fund  
Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Fees of Office	53,267.41	45,000.00	45,000.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>	<b>53,267.41</b>	<b>45,000.00</b>	<b>45,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Expenditures:</b>					
<b>County Clerk</b>					
Supplies	0.00	0.00	0.00	0.00	0.00
Software Maintenance	0.00	0.00	0.00	0.00	0.00
Digital Imaging Services	1,800.00	150,000.00	150,000.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Capital Outlay	72,066.65	0.00	0.00	0.00	0.00
<b>Total County Clerk</b>	<b>73,866.65</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>District Clerk</b>					
Supplies	0.00	0.00	0.00	0.00	0.00
Software Maintenance	0.00	0.00	0.00	0.00	0.00
Digital Imaging Services	0.00	0.00	0.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
<b>Total District Clerk</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Expenditures</b>	<b>73,866.65</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(20,599.24)</b>	<b>(105,000.00)</b>	<b>(105,000.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Financing Sources &amp; (Uses)</b>					
<b>Transfers</b>					
To Record Stabilization	(120,959.15)	0.00	0.00	0.00	
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>(120,959.15)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>(141,558.39)</b>	<b>(105,000.00)</b>	<b>(105,000.00)</b>		
Add: Fund Balance January 1	333,503.36	191,944.97	230,096.97		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>191,944.97</b>	<b>86,944.97</b>	<b>125,096.97</b>		

**Marion County, Texas**  
**County Attorney Pre-Trial Diversion Fund**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Fees of Office	2,000.00	3,000.00	3,000.00	0.00	0%
Depository Interest	0.00	0.00	0.00	0.00	0%
<b>Total Revenues</b>	<b>2,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>County Attorney</b>					
Salaries/Employees	2,472.00	2,500.00	2,500.00	0.00	0%
Employee Benefits/Employees	532.49	600.00	600.00	0.00	0%
Bond Forfeiture Funds	0.00	3,693.00	3,693.00	0.00	0%
<b>Total County Attorney</b>	<b>3,004.49</b>	<b>6,793.00</b>	<b>6,793.00</b>	<b>0.00</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>3,004.49</b>	<b>6,793.00</b>	<b>6,793.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(1,004.49)</b>	<b>(3,793.00)</b>	<b>(3,793.00)</b>	<b>0.00</b>	<b>0%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In	3,093.00	600.00	600.00	0.00	0%
Transfers Out	0.00	0.00	0.00	0.00	0%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>3,093.00</b>	<b>600.00</b>	<b>600.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>2,088.51</b>	<b>(3,193.00)</b>	<b>(3,193.00)</b>		
Add: Fund Balance January 1	22,184.13	24,272.64	21,308.46		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>24,272.64</b>	<b>21,079.64</b>	<b>18,115.46</b>		

**Marion County, Texas  
Security Fund  
Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budger Dollar Change	Budget % Change
<b>Revenues:</b>					
Fees of Office	6,830.20	8,000.00	8,000.00	0.00	0%
Depository Interest	0.00	150.00	150.00	0.00	0%
<b>Total Revenues</b>	<b>6,830.20</b>	<b>8,150.00</b>	<b>8,150.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>Non-Departmental</b>					
Bailiff	0.00	8,000.00	2,000.00	(6,000.00)	-75%
Courthouse deputy Salary / Employee	26,727.05	32,100.00	34,100.00	2,000.00	6%
Employee Benefits / Employees	14,425.68	18,650.00	18,134.00	(516.00)	-3%
Telephone	595.01	600.00	600.00	0.00	0%
Miscellaneous	690.00	600.00	600.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total District Clerk</b>	<b>42,437.74</b>	<b>59,950.00</b>	<b>55,434.00</b>	<b>(4,516.00)</b>	<b>-8%</b>
<b>Total Expenditures</b>	<b>42,437.74</b>	<b>59,950.00</b>	<b>55,434.00</b>	<b>(4,516.00)</b>	<b>-8%</b>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	<b>(35,607.54)</b>	<b>(51,800.00)</b>	<b>(47,284.00)</b>	<b>4,516.00</b>	<b>-9%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
<b>Transfers In</b>					
From General Fund	22,500.00	40,000.00	35,000.00	(5,000.00)	-13%
<b>Total Other Financing</b>	<b>22,500.00</b>	<b>40,000.00</b>	<b>35,000.00</b>	<b>(5,000.00)</b>	<b>-13%</b>
<b>Excess of Revenues &amp; Other</b>					
<b>Sources Over (Under) Expenditures</b>	<b>(13,107.54)</b>	<b>(11,800.00)</b>	<b>(12,284.00)</b>		
<b>And Other Uses</b>	<b>35,106.38</b>	<b>21,998.84</b>	<b>17,833.24</b>		
Add: Fund Balance January 1	35,106.38	21,998.84	17,833.24		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>21,998.84</b>	<b>10,198.84</b>	<b>5,549.24</b>		

**Marion County, Texas**  
**Courthouse Record Management Fund**  
**Fiscal Year Ending December 31, 2023**

	2021 Actuals	2022 Budget	2023 Adopted Budget	Budget Dollar Change	Budget % Change
<b>Revenues:</b>					
Fees of Office	2,841.14	3,500.00	3,500.00	0.00	0%
Depository Interest	0.00	0.00	0.00	0.00	0%
<b>Total Revenues</b>	<b>2,841.14</b>	<b>3,500.00</b>	<b>3,500.00</b>	<b>0.00</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>County Clerk</b>					
Supplies	0.00	0.00	0.00	0.00	0%
Software Maintenance	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total County Clerk</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>District Clerk</b>					
Supplies	0.00	0.00	0.00	0.00	0%
Data Processing	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total District Clerk</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Maintenance</b>					
Utilities	1,912.50	3,000.00	3,000.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
<b>Total Maintenance</b>	<b>1,912.50</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>1,912.50</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>928.64</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0%</b>
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	0.00	0.00	0.00	0.00	0%
<b>Total Other Financing Sources &amp; (Uses)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>Excess of Revenues &amp; Other Sources Over (Under) Expenditures And Other Uses</b>	<b>928.64</b>	<b>500.00</b>	<b>500.00</b>		
Add: Fund Balance January 1	2,693.73	3,622.37	4,455.17		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>3,622.37</b>	<b>4,122.37</b>	<b>4,955.17</b>		

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

	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>Budget</b>	<b>Budget</b>
	<b>Actuals</b>	<b>Budget</b>	<b>Adopted</b>	<b>Dollar</b>	<b>%</b>
			<b>Budget</b>	<b>Change</b>	<b>Change</b>
<b>Revenues:</b>					
Sales Tax - sheriff	0.00	0.00	80,000.00	80,000.00	0%
Sales Tax - Road & Bridge	0.00	0.00	20,000.00	20,000.00	0%
<b>Total Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0%</b>
<b>Expenditures:</b>					
<b>Road &amp; Bridge</b>					
<b>precinct 1 road oil</b>	0.00	0.00	20,000.00	20,000.00	0%
precinct 1 - capital outlay	0.00	0.00	10,000.00	10,000.00	0%
<b>precinct 2 - road oil</b>	0.00	0.00	20,000.00	20,000.00	0%
precinct 2 - capital outlay	0.00	0.00	10,000.00	10,000.00	0%
<b>precinct 3 road oil</b>	0.00	0.00	20,000.00	20,000.00	0%
precinct 3 - capital outlay	0.00	0.00	10,000.00	10,000.00	0%
<b>precinct 4 road oil</b>	0.00	0.00	20,000.00	20,000.00	0%
precinct 4 -capital outlay	0.00	0.00	10,000.00	10,000.00	0%
<b>Total Road &amp; Bridge</b>	<b>0.00</b>	<b>0.00</b>	<b>120,000.00</b>	<b>60,000.00</b>	<b>#DIV/0!</b>
<b>Sheriff Department.</b>					
Capital Outlay	0.00	0.00	30,000.00	30,000.00	0%
	0.00	0.00	0.00	0.00	0%
	0.00	0.00	0.00	0.00	0%
<b>Total Sheriff Department</b>	<b>0.00</b>	<b>0.00</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>0.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>90,000.00</b>	<b>#DIV/0!</b>
<b>Excess of Revenues Over (Under)</b>					
<b>Expenditures</b>	0.00	0.00	(50,000.00)	10,000.00	#DIV/0!
<b>Other Financing Sources &amp; (Uses)</b>					
Transfers In					
From General Fund	0.00	0.00	0.00	0.00	#DIV/0!
<b>Total Other Financing</b>					
<b>Sources &amp; (Uses)</b>	0.00	0.00	0.00	0.00	#DIV/0!
<b>Excess of Revenues &amp; Other</b>					
<b>Sources Over (Under) Expenditures</b>					
<b>And Other Uses</b>	0.00	0.00	(50,000.00)		
Add: Fund Balance January 1	0.00	0.00	50,000.00		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
<b>Fund Balance December 31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

**Marion County Budget**  
**January – December 2023**  
**Appendix**

- Tax Calculation Worksheet for General and Special Road & Bridge Rates

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

MARION COUNTY

903-665-3261

Taxing Unit Name

Phone (area code and number)

102 W AUSTIN RM 205

WWW.CO.MARION.TX.US

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 752,077,210
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 111,522,980
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 640,554,230
4.	<b>2021 total adopted tax rate.</b>	\$ 0.5391536 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 640,554,230
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	<b>A. Absolute exemptions.</b> Use 2021 market value:.....	\$ 976,470
	<b>B. Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 621,550
	<b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 1,598,020
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	<b>A. 2021 market value:</b> .....	\$ 43,000
	<b>B. 2022 productivity or special appraised value:</b> .....	- \$ 1,640
	<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 41,360
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,639,380
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 638,914,850
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,444,732
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 5,941
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 3,450,673
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	<b>A. Certified values:</b> .....	\$ 831,187,701
	<b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 6,032,049
	<b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	<b>D. Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	- \$ 0
	<b>E. Total 2022 value.</b> Add A and B, then subtract C and D.	\$ 837,219,750

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)



No-New-Revenue Tax Rate Worksheet		Amount/Rate
<b>19. Total value of properties under protest or not included on certified appraisal roll.<sup>13</sup></b>		
<b>A. 2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$	0
<b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	+ \$	0
<b>C. Total value under protest or not certified.</b> Add A and B.	\$	0
<b>20. 2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$	115,550,050
<b>21. 2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$	721,669,700
<b>22. Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$	0
<b>23. Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$	8,269,130
<b>24. Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$	8,269,130
<b>25. Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$	713,400,570
<b>26. 2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$	0.4836936 /\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$	0.5444274 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Voter-Approval Tax Rate Worksheet		Amount/Rate
<b>28. 2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$	0.5391536 /\$100
<b>29. 2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$	640,554,230

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 3,453,571
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
A.	M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ....	+ \$ 5,941
B.	2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. ....	- \$ 0
C.	2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....	+/- \$ 0
D.	2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. ....	\$ 5,941
E.	Add Line 30 to 31D.	\$ 3,459,512
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the No-New-Revenue Tax Rate Worksheet.	\$ 713,400,570
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4849326 /\$100
34.	Rate adjustment for state criminal justice mandate. <sup>23</sup>	
A.	2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ .....	\$ 0
B.	2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. ....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. ....	\$ 0.0000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000000 /\$100
35.	Rate adjustment for indigent health care expenditures. <sup>24</sup>	
A.	2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. ....	\$ 0
B.	2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. ....	- \$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100. ....	\$ 0.0000000 /\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000000 /\$100

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code § 26.044  
<sup>25</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36. Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>		
<b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose .....	\$ 71,487	
<b>B. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. ....	\$ 75,709	
<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ -0.0005919 /\$100	
<b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ 0.0005306 /\$100	
<b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.		\$ 0.0000000 /\$100
<b>37. Rate adjustment for county hospital expenditures.</b> <sup>26</sup>		
<b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. ....	\$ 0	
<b>B. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. ....	\$ 0	
<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.0000000 /\$100	
<b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ 0.0000000 /\$100	
<b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.		\$ 0.0000000 /\$100
<b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.		
<b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....	\$ 0	
<b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.....	\$ 0	
<b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 .....	\$ 0.0000000 /\$100	
<b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.		\$ 0.0000000 /\$100
<b>39. Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ 0.4849326 /\$100
<b>40. Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....	\$ 484,598	
<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 .....	\$ 0.0679278 /\$100	
<b>C.</b> Add Line 40B to Line 39.		\$ 0.5528604 /\$100
<b>41. 2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.		\$ 0.5722105 /\$100
<b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		
- or -		
<b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<p><b>D41. Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>		
		\$ 0.000000 /\$100
<p><b>42. Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup></b></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt. Subtract B, C and D from A.</b> ..... \$ 0</p>		
<p><b>43. Certified 2021 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup> ..... \$ 0</p>		
<p><b>44. Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E. ..... \$ 0</p>		
<p><b>45. 2022 anticipated collection rate.</b></p> <p><b>A. Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup></b> ..... 1.02%</p> <p><b>B. Enter the 2021 actual collection rate.</b> ..... 1.02%</p> <p><b>C. Enter the 2020 actual collection rate.</b> ..... 102.52%</p> <p><b>D. Enter the 2019 actual collection rate.</b> ..... 100.04%</p> <p><b>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></b> ..... 1.02%</p>		
<p><b>46. 2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E. ..... \$ 0</p>		
<p><b>47. 2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>. ..... \$ 721,669,700</p>		
<p><b>48. 2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100. ..... \$ 0.000000 /\$100</p>		
<p><b>49. 2022 voter-approval tax rate.</b> Add Lines 41 and 48. ..... \$ 0.5722105 /\$100</p>		
<p><b>D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. ..... \$ /\$100</p>		

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.7058829</u> /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup>  Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>0</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>721,669,700</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0000000</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.5444274</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.5444274</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.7058829</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.7058829</u> /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>721,669,700</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000000</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.7058829</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(f)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0224534 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0179070 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.0000000 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.0403604 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.7462433 /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.5458433 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 721,669,700
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0692830 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000000 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.6151263 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)  
<sup>40</sup> Tex. Tax Code § 26.013(c)  
<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>44</sup> Tex. Tax Code § 26.012(8-a)  
<sup>45</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>46</sup> Tex. Tax Code § 26.042(b)  
<sup>47</sup> Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6069036 /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>44</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000000 /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.6069036 /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 638,914,850
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,877,597
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 713,400,570
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>45</sup>	\$ 0.0000000 /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.7462433 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

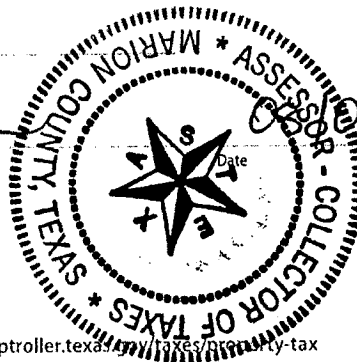
<b>No-new-revenue tax rate.</b> ..... As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	\$ 0.5444274 /\$100
<b>Voter-approval tax rate.</b> ..... As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	\$ 0.7462433 /\$100
<b>De minimis rate.</b> ..... If applicable, enter the 2022 de minimis rate from Line 72.	\$ 0.6151263 /\$100

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. <sup>50</sup>

**print here** ▶ KAREN G. JONES, PCC, CTOP, PCAC; TAX ASSESSOR  
Printed Name of Taxing Unit Representative

**sign here** ▶ *Karen G. Jones*  
Taxing Unit Representative



<sup>44</sup> Tex. Tax Code §26.042(c)  
<sup>45</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)

# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

MARION COUNTY

Special Road and Bridge

903-665-3261

Taxing Unit Name

Phone (area code and number)

102 W AUSTIN RM 205

WWW.CO.MARION.TX.US

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 743,745,890
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 106,808,480
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 636,937,410
4.	<b>2021 total adopted tax rate.</b>	\$ 0.0677500 /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b>	
	A. Original 2021 ARB values:.....	\$ 0
	B. 2021 values resulting from final court decisions:.....	-\$ 0
	C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2021 ARB certified value:.....	\$ 0
	B. 2021 disputed value:.....	-\$ 0
	C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code § 26.012(14)

<sup>2</sup> Tex. Tax Code § 26.012(14)

<sup>3</sup> Tex. Tax Code § 26.012(13)

<sup>4</sup> Tex. Tax Code § 26.012(13)



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 636,937,410
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2021 market value:.....	\$ 973,470
	B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:.....	+ \$ 604,340
	C. Value loss. Add A and B. <sup>6</sup>	\$ 1,577,810
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021.	
	A. 2021 market value:.....	\$ 43,000
	B. 2022 productivity or special appraised value:.....	- \$ 1,640
	C. Value loss. Subtract B from A. <sup>7</sup>	\$ 41,360
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,619,170
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 635,318,240
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 430,428
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ 857
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 431,285
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
	A. Certified values:.....	\$ 823,134,701
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office:.....	+ \$ 6,032,049
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:.....	- \$ 0
	D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	- \$ 0
	E. Total 2022 value. Add A and B, then subtract C and D.	\$ 829,166,750

<sup>5</sup> Tex. Tax Code § 26.012(15)  
<sup>6</sup> Tex. Tax Code § 26.012(15)  
<sup>7</sup> Tex. Tax Code § 26.012(15)  
<sup>8</sup> Tex. Tax Code § 26.03(c)  
<sup>9</sup> Tex. Tax Code § 26.012(13)  
<sup>10</sup> Tex. Tax Code § 26.012(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code § 26.03(c)

Line	No-New Revenue Tax Rate Worksheet	Amount/Rate
<b>19.</b>	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2022 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$ 0
B.	<b>2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 0
<b>20.</b>	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 110,808,670
<b>21.</b>	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 718,358,080
<b>22.</b>	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ 0
<b>23.</b>	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ 8,234,900
<b>24.</b>	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ 8,234,900
<b>25.</b>	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ 710,123,180
<b>26.</b>	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.0607338 /\$100
<b>27.</b>	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ 0.5444274 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- 1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is used to pay for the day-to-day operations of the taxing unit.
- 2. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is used to pay for the day-to-day operations of the taxing unit.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36. Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>		
A.	<b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose .....	\$ _____ 0
B.	<b>2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. ....	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000000</u> /\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000000</u> /\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
<b>37. Rate adjustment for county hospital expenditures.</b> <sup>26</sup>		
A.	<b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. ....	\$ _____ 0
B.	<b>2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. ....	\$ _____ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000000</u> /\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....	\$ <u>0.0000000</u> /\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
<b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.		
A.	<b>Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....	\$ _____ 0
B.	<b>Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....	\$ _____
C.	Subtract B from A and divide by Line 32 and multiply by \$100 .....	\$ _____/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
<b>39. Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		
		\$ <u>0.0609107</u> /\$100
<b>40. Adjustment for 2021 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.		
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....	\$ <u>484,598</u>
B.	Divide Line 40A by Line 32 and multiply by \$100 .....	\$ <u>0.0682414</u> /\$100
C.	Add Line 40B to Line 39.	\$ <u>0.1291521</u> /\$100
<b>41. 2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.		
Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.		\$ <u>0.1336724</u> /\$100
- or -		
Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<p><b>D41. Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>		
		\$ 0.000000 /\$100
<p><b>42. Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></p> <p>Enter debt amount ..... \$ 0</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 0</p>		
<p><b>43. Certified 2021 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup> ..... \$ 0</p>		
<p><b>44. Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E. .... \$ 0</p>		
<p><b>45. 2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... 1.02 %</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... 1.02 %</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... 102.52 %</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... 100.04 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup> ..... 1.02 %</p>		
<p><b>46. 2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E. .... \$ 0</p>		
<p><b>47. 2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>. .... \$ 718,358,080</p>		
<p><b>48. 2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100. .... \$ 0.000000 /\$100</p>		
<p><b>49. 2022 voter-approval tax rate.</b> Add Lines 41 and 48. .... \$ 0.1336724 /\$100</p>		
<p><b>D49. Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. .... \$ /\$100</p>		

<sup>27</sup> Tex. Tax Code § 26.042(a)  
<sup>28</sup> Tex. Tax Code § 26.012(7)  
<sup>29</sup> Tex. Tax Code § 26.012(10) and 26.04(b)  
<sup>30</sup> Tex. Tax Code § 26.04(b)  
<sup>31</sup> Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.7058829 /\$100

**SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes**

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller’s estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 721,669,700
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000000 /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5444274 /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.5444274 /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.7058829 /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.7058829 /\$100

**SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control**

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit’s expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 721,669,700
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000000 /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.7058829 /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)  
<sup>33</sup> Tex. Tax Code § 26.041(i)  
<sup>34</sup> Tex. Tax Code § 26.041(d)  
<sup>35</sup> Tex. Tax Code § 26.04(c)  
<sup>36</sup> Tex. Tax Code § 26.04(c)  
<sup>37</sup> Tex. Tax Code § 26.045(d)  
<sup>38</sup> Tex. Tax Code § 26.045(i)

**SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate**

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>42</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0224534 /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.0179070 /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0.0000000 /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ 0.0403604 /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.7462433 /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>44</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.5458433 /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 721,669,700
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.0692830 /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000000 /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ 0.6151263 /\$100

**SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate**

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>46</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>47</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

<sup>39</sup> Tex. Tax Code § 26.013(a)  
<sup>40</sup> Tex. Tax Code § 26.013(c)  
<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>44</sup> Tex. Tax Code § 26.012(8-a)  
<sup>45</sup> Tex. Tax Code § 26.063(a)(1)  
<sup>46</sup> Tex. Tax Code § 26.042(b)  
<sup>47</sup> Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.6069036 /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000000 /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ 0.6069036 /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 638,914,850
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,877,597
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 713,400,570
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.0000000 /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.7462433 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

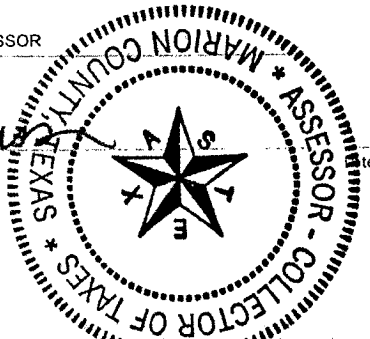
<b>No-new-revenue tax rate.</b> .....	\$ 0.5444274 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.7462433 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ 0.6151263 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

**SECTION 9: Taxing Unit Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.<sup>50</sup>

**print here** ▶ KAREN G. JONES, PCC, CTOP, PCAC; TAX ASSESSOR  
Printed Name of Taxing Unit Representative

**sign here** ▶ *Karen G. Jones*  
Taxing Unit Representative



08/07/2022

<sup>48</sup> Tex. Tax Code §26.042(c)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)