

BUDGET CERTIFICATE

FILED FOR RECORD
AT 10:30 AM

BUDGET OF MARION COUNTY, TEXAS

SEP 11 2024

BUDGET YEAR: JANUARY 1 – DECEMBER 31, 2025

KIMBERLY WISE, County Clerk
MARION COUNTY, TEXAS

By K.W. DEPUTY
County Clerk

THE STATE OF TEXAS

COUNTY OF MARION

This budget will raise more revenue from property taxes than last year's budget by an amount of \$349,580.00, which is a 8.36 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 \$158,355.00.

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, Gered Lee

AGAINST: None

PRESENT and not voting: County Judge, Leward LaFleur

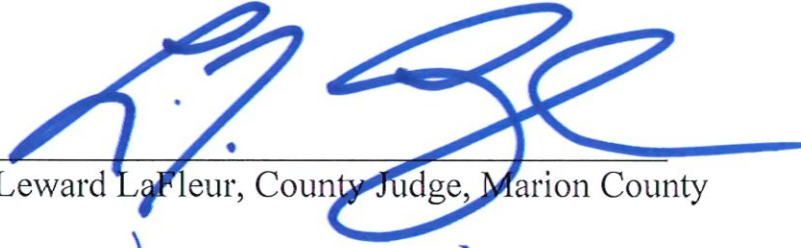
ABSENT: None

	<u>2023-2024</u>	<u>2024-2025</u>
Property Tax Rate:	.5222938/100	.5358775/100
No-New Revenue Tax Rate:	.4822938/100	.5066820/100
No-New Revenue M&O Tax Rate:	.4878913/100	.5129165/100
Voter Approval Rate:	.6338430/100	.6198510/100
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; Kim Wise, 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 26th day of August 2024. As the same appears on file in the office of the County Clerk of said County.



Leward LaFleur, County Judge, Marion County

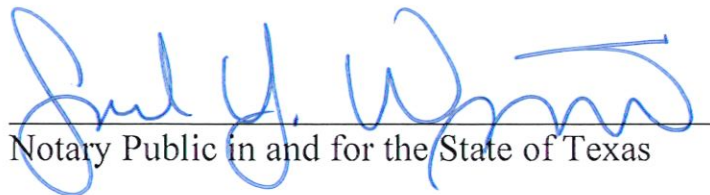


Kim Wise, County Clerk, Marion County



Shanna Solomon, County Auditor, Marion County

Subscribed and sworn to before me the undersigned authority, this 11th day of September, 2024.



Notary Public in and for the State of Texas



		ADOPTED Budget				
		Recap Report				
		January - December 2025				
		Budgeted	Budgeted	Budget	Estimated EOY	
		Revenue	Expenditures	(over) / under	Fund Balance	Balance
General Fund	10	\$5,491,009.00	(5,539,826.86)	(48,817.86)	2,990,584.01	2,941,766.15
Jury Fund	11	22,200.00	(30,000.00)	(7,800.00)	9,505.76	1,705.76
Special District Sales Tax	12	468,063.00	(560,000.00)	(91,937.00)	120,553.26	28,616.26
Road & Bridge	15	1,541,801.00	(1,672,397.00)	(130,596.00)	990,515.03	859,919.03
Certificate of Obligation	17	0.00	0.00	0.00	0.00	0.00
Right of Way	20	0.00	0.00	0.00	1,527.04	1,527.04
Self Insurance	26	1,000.00	(141,339.00)	(140,339.00)	141,339.00	1,000.00
Law Library	32	40,000.00	(40,000.00)	0.00	7,860.57	7,860.57
ARP	33	0.00	0.00	0.00	0.00	0.00
Technology	34	100,500.00	(84,212.00)	16,288.00	53,388.00	69,676.00
Healthy County	35	0.00	(2,944.00)	(2,944.00)	2,944.89	0.89
Kelly Park	37	26,000.00	(28,000.00)	(2,000.00)	20,744.63	18,744.63
Walcott Building	38	0.00	(19,500.00)	(19,500.00)	20,628.07	1,128.07
Airport Fund	39	40,000.00	(88,720.00)	(48,720.00)	102,268.36	53,548.36
Local Truancy Prevention	40	3,000.00	0.00	3,000.00	13,474.86	16,474.86
Lake Patrol	41	32,260.00	(32,260.00)	0.00	0.00	0.00
Specialty Court	42	1,000.00	(2,000.00)	(1,000.00)	4,770.92	3,770.92
Mims WSC Project	43	0.00	0.00	0.00	0.00	0.00
OPIOD	44	0.00	(11,000.00)	(11,000.00)	11,359.12	359.12
Co Attny Forfeiture Fund	45	0.00	(3,000.00)	(3,000.00)	12,647.18	9,647.18
Co Attorney Hot Check Fund	46	0.00	(200.00)	(200.00)	1,635.70	1,435.70
Records Preservation	47	45,000.00	(166,000.00)	(121,000.00)	270,839.53	149,839.53
Drug Forfeiture Fund	48	0.00	0.00	0.00	3,527.45	3,527.45
Salary Assitance SB22 Grant	49	355,244.34	(355,244.34)	0.00	0.00	0.00
Pretrial Intervention Prgrm	50	1,000.00	(6,793.00)	(5,793.00)	20,403.81	14,610.81
Security Fund	51	45,000.00	(60,999.00)	(15,999.00)	18,536.84	2,537.84
Records Management	52	1,600.00	(3,000.00)	(1,400.00)	1,666.00	266.00
Vitals Statistics	53	300.00	(1,000.00)	(700.00)	1,273.42	573.42
Time Payment	54	2,000.00	(6,000.00)	(4,000.00)	7,974.96	3,974.96
Child Abuse Prevention	55	0.00	0.00	0.00	0.00	0.00
Civil Fees	56	6,500.00	(11,470.00)	(4,970.00)	23,546.00	18,576.00
Debt Service Fund	60	0.00	0.00	0.00	0.00	0.00
Capital Project Fund - Jail	69	0.00	(42,000.00)	(42,000.00)	42,000.00	0.00
Capital Project Fund	70	0.00	0.00	0.00	0.00	0.00
Sheriff Leose Fund	71	1,490.00	(10,000.00)	(8,510.00)	13,213.96	4,703.96
Constable 1 Leose Fund	72	564.00	(1,500.00)	(936.00)	2,449.03	1,513.03
Constable 2 Leose Fund	73	0.00	(1,000.00)	(1,000.00)	1,008.47	8.47
Co Attny Leose	74	0.00	0.00	0.00	0.00	0.00
GLO-HMAP	75	56,250.00	(56,250.00)	0.00	0.00	0.00
JP 1 Technology Fund	76	2,000.00	(2,000.00)	0.00	6,323.01	6,323.01
JP 2 Technology Fund	77	250.00	(500.00)	(250.00)	887.36	637.36
C Clerk Technology Fund	78	100.00	(500.00)	(400.00)	848.81	448.81
D Clerk Technology Fund	79	400.00	(8,200.00)	(7,800.00)	8,405.52	605.52
Justice Assistance Grant	80	0.00	0.00	0.00	0.00	0.00
HAVA	81	0.00	0.00	0.00	0.00	0.00
Egrant Jag	82	0.00	0.00	0.00	0.00	0.00
LATCF	83	0.00	0.00	0.00	10,498.82	10,498.82
MC Historical Commission	88	0.00	0.00	0.00	0.00	0.00
Sedberry Cemetery	89	0.00	0.00	0.00	0.00	0.00
		8,168,077.34	(8,783,436.20)	(615,358.86)	4,939,149.39	4,235,825.53

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
Revenues:					
Ad Valorem Taxes	3,880,451.51	4,103,583.00	4,345,751.00	242,168.00	0.06
Sales Taxes	548,616.50	500,000.00	550,000.00	50,000.00	0.10
Beer & Liquor	120.00	3,000.00	1,500.00	(1,500.00)	(0.50)
Game Room Permits	1,000.00	6,000.00	1,000.00	(5,000.00)	(0.83)
Solid Waste Permits	28,315.00	20,000.00	25,000.00	5,000.00	0.25
Entitlement Lands	75,982.00	65,000.00	75,000.00	10,000.00	0.15
State Revenues	58,380.70	48,200.00	48,200.00	0.00	0.00
Federal Revenues	0.00	0.00	0.00	0.00	0.00
City & Hospital Collections	29,158.35	28,948.00	28,948.00	0.00	0.00
School Collections	48,691.44	45,610.00	45,610.00	0.00	0.00
Fees Of Office	307,462.33	300,000.00	300,000.00	0.00	0.00
Depository Interest	37,756.55	30,000.00	36,000.00	6,000.00	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	75,285.78	30,000.00	30,000.00	0.00	0.00
Total Revenues	5,091,220.16	5,184,341.00	5,491,009.00	306,668.00	0.06
Expenditures:					
County Judge					
Salary/Official	43,044.00	45,044.00	47,044.00	2,000.00	0.04
State Judicial Supplement	25,200.00	25,200.00	25,200.00	0.00	0.00
Salary/Employees	30,321.12	32,321.00	34,321.00	2,000.00	0.06
COLA Stipend	0.00	500.00	500.00	0.00	0.00
Extra Help	323.25	0.00	0.00	0.00	0.00
Auto Allowance	4,399.92	4,400.00	6,300.00	1,900.00	0.43
Employee Benefits/Employees	16,822.03	17,260.00	18,041.00	781.00	0.05
Employee Benefits/Official	24,824.02	25,000.00	25,900.00	900.00	0.04
Supplies	6,168.17	3,000.00	3,000.00	0.00	0.00
Telephone	1,045.06	1,000.00	1,000.00	0.00	0.00
Education & Travel	7,770.25	5,500.00	5,500.00	0.00	0.00
Liability Insurance	375.00	375.00	375.00	0.00	0.00
Bonds	1,414.00	200.00	200.00	0.00	0.00
Capital Outlay	4,130.24	0.00	0.00	0.00	0.00
Total County Judge	165,837.06	159,800.00	167,381.00	7,581.00	0.05
County Clerk					
Salary/Official	43,044.00	45,044.00	47,044.00	2,000.00	0.04
Salary/Employees	72,258.24	93,413.00	99,413.00	6,000.00	0.06
COLA Stipend	0.00	1,250.00	1,250.00	0.00	0.00
Extra Help	5,476.94	16,848.00	16,848.00	0.00	0.00
Overtime	0.00	1,300.00	1,300.00	0.00	0.00
Employee Benefits/Employees	43,074.03	54,600.00	56,955.00	2,355.00	0.04
Employee Benefits/Official	19,363.82	19,510.00	20,281.00	771.00	0.04
Supplies	10,110.65	15,000.00	15,000.00	0.00	0.00
Software Maintenance	29,087.50	25,360.00	33,323.50	7,963.50	0.31
Reducing Books	0.00	0.00	0.00	0.00	0.00
Digital Imaging Services	28,273.30	32,000.00	32,000.00	0.00	0.00
Commitment Fees	2,415.00	4,000.00	4,000.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	1,260.35	3,000.00	3,000.00	0.00	0.00
Probate Training	1,480.17	2,000.00	2,000.00	0.00	0.00
Bonds	1,528.00	600.00	600.00	0.00	0.00
Capital Outlay	5,155.24	4,200.00	4,200.00	0.00	0.00
Total County Clerk	262,527.24	318,125.00	337,214.50	19,089.50	0.06

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
District Clerk					
Salary/Official	43,044.00	45,044.00	47,044.00	2,000.00	0.04
Salary/Employees	48,262.06	62,867.00	66,867.00	4,000.00	0.06
COLA Stipend	0.00	1,250.00	1,250.00	0.00	0.00
Extra Help	12,805.40	16,848.00	16,848.00	0.00	0.00
Overtime	6.91	500.00	500.00	0.00	0.00
Employee Benefits/Employees	28,969.13	37,665.00	39,246.00	1,581.00	0.04
Employee Benefits/Official	19,346.36	19,510.00	20,281.00	771.00	0.04
Supplies	8,273.96	8,500.00	12,500.00	4,000.00	0.47
Software Maintenance	35,253.50	32,895.00	40,272.50	7,377.50	0.22
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	1,395.73	2,000.00	2,000.00	0.00	0.00
Bonds	688.00	525.00	525.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total District Clerk	198,045.05	227,604.00	247,333.50	19,729.50	0.09
District Court/District Judges					
Court Reporter Salary	41,385.74	35,000.00	40,000.00	5,000.00	0.14
Bailiff	0.00	0.00	0.00	0.00	0.00
Benefits & Other Expenses	11,167.52	25,000.00	25,000.00	0.00	0.00
Supplies- First Admin Region	1,027.21	1,200.00	1,200.00	0.00	0.00
Supplies	5,646.88	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	17,020.45	40,000.00	40,000.00	0.00	0.00
Total District Court & Judges	76,247.80	105,750.00	110,750.00	5,000.00	0.05
Indigent Defense					
Public Defenders	72,690.18	80,000.00	80,000.00	0.00	0.00
Investigation/Attny Expense	6,276.86	2,000.00	2,000.00	0.00	0.00
Interpreters	1,317.88	0.00	0.00	0.00	0.00
Forensic/Evaluations	9,812.50	6,250.00	6,250.00	0.00	0.00
Regional Public Defender Office	0.00	0.00	0.00	0.00	#DIV/0!
Total Indigent Defense	90,097.42	88,250.00	88,250.00	0.00	0.00
Justice Court #1					
Salary/Official	38,943.12	40,943.00	42,943.00	2,000.00	0.05
Salary/Employees	27,995.34	30,546.00	34,321.00	3,775.00	0.12
Salaries / Extra Help	0.00	0.00	0.00	0.00	0.00
COLA Stipend	0.00	500.00	500.00	0.00	0.00
Auto Allowance	6,900.00	6,900.00	7,200.00	300.00	0.04
Employee Benefits/Employees	14,964.70	16,891.00	18,033.00	1,142.00	0.07
Employee Benefits/Official	18,995.82	19,170.00	19,985.00	815.00	0.04
Supplies	2,223.36	2,650.00	2,650.00	0.00	0.00
Software Maintenance	3,278.00	3,183.00	3,442.00	259.00	0.00
Telephone	522.53	1,000.00	1,000.00	0.00	0.00
Education & Travel	2,231.94	1,800.00	2,400.00	600.00	0.33
Bonds	299.00	400.00	400.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Justice Court #1	116,353.81	123,983.00	132,874.00	8,891.00	0.07

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Justice Court #2					
Salary/Official	23,311.92	33,750.00	35,750.00	2,000.00	0.06
Auto Allowance	5,400.00	5,400.00	5,700.00	300.00	0.06
Employee Benefits/Official	6,022.42	17,600.00	18,384.00	784.00	0.04
Supplies	577.93	1,500.00	1,500.00	0.00	0.00
Software Maintenance	3,278.00	3,183.00	3,442.00	259.00	0.00
Telephone	880.17	2,000.00	2,000.00	0.00	0.00
Education & Travel	1,143.40	1,700.00	1,700.00	0.00	0.00
Bonds	178.00	400.00	400.00	0.00	0.00
Capital Outlay - lawn care	0.00	0.00	1,200.00	1,200.00	0.00
Total Justice Court #2	40,791.84	65,533.00	70,076.00	4,543.00	0.07
County Attorney					
Salary/Official	10,800.00	14,580.00	15,600.00	1,020.00	0.07
Salary/Employees	61,962.00	66,768.00	70,768.00	4,000.00	0.06
Extra-Help	1,040.86	0.00	0.00	0.00	0.00
Overtime	641.07	1,000.00	1,000.00	0.00	0.00
COLA Stipend	0.00	1,250.00	1,250.00	0.00	0.00
Employee Benefits/Employees	23,857.86	24,707.00	25,922.00	1,215.00	0.05
Employee Benefits/Official	2,171.60	3,000.00	3,200.00	200.00	0.07
Supplies	1,593.92	3,500.00	3,500.00	0.00	0.00
Software Maintenance	13,812.00	13,410.00	14,364.00	954.00	0.07
Fuel - Investigator	0.00	0.00	2,000.00	2,000.00	0.00
Auto Insurance - Investigator	0.00	0.00	1,000.00	1,000.00	0.00
Telephone	388.53	0.00	500.00	500.00	0.00
Education / Travel	370.00	2,455.00	3,500.00	1,045.00	0.43
Bonds	0.00	200.00	200.00	0.00	0.00
Capital Outlay	0.00	10,500.00	10,500.00	0.00	0.00
Total County Attorney	116,637.84	141,370.00	153,304.00	11,934.00	0.08
County Auditor					
Salary/Official	41,317.92	43,383.00	45,044.00	1,661.00	0.04
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	8,353.24	9,085.00	9,500.00	415.00	0.05
Supplies	2,027.20	2,000.00	2,000.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	200.00	1,000.00	1,000.00	0.00	0.00
Bonds	92.50	100.00	100.00	0.00	0.00
Publications	2,748.20	3,000.00	3,000.00	0.00	0.00
Software Maintenance	17,694.52	15,700.00	15,700.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total County Auditor	72,433.58	74,268.00	76,344.00	2,076.00	0.03

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
County Treasurer					
Salary/Official	43,044.00	45,044.00	47,044.00	2,000.00	0.04
Salary / Employees	0.00	0.00	0.00	0.00	0.00
Extra Help	10,953.55	18,720.00	18,720.00	0.00	0.00
COLA Stipend	0.00	250.00	250.00	0.00	0.00
Employee Benefits/Employee	326.76	4,005.00	4,216.00	211.00	0.05
Employee Benefits/Official	19,339.54	19,480.00	20,300.00	820.00	0.04
Supplies	6,906.39	6,500.00	7,000.00	500.00	0.08
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	1,141.20	4,000.00	4,000.00	0.00	0.00
Bonds	888.00	500.00	500.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total County Treasurer	82,599.44	98,499.00	102,030.00	3,531.00	0.04
Tax Assessor Collector					
Salary/Official	43,044.00	45,044.00	47,044.00	2,000.00	0.04
Election Official Stipend	0.00	4,500.00	4,500.00	0.00	100.00
Salary/Employees	113,727.64	123,960.00	131,959.00	7,999.00	0.06
Extra Help	18,639.92	15,000.00	15,000.00	0.00	0.00
Overtime	2,147.99	3,348.00	4,500.00	1,152.00	0.34
COLA Stipend	0.00	2,500.00	2,500.00	0.00	0.00
Employee Benefits/Employees	66,136.11	71,940.00	75,100.00	3,160.00	0.04
Employee Benefits/Official	19,196.49	20,524.00	21,291.00	767.00	0.04
Supplies	43,544.99	40,000.00	40,000.00	0.00	0.00
Software Maintenance	38,390.00	39,890.00	43,000.00	3,110.00	0.08
Telephone	0.00	0.00	0.00	0.00	0.00
Education & Travel	4,664.28	6,000.00	6,500.00	500.00	0.08
Burglary Insurance	106.00	500.00	500.00	0.00	0.00
Bonds	117.00	3,800.00	3,800.00	0.00	0.00
Capital Outlay	5,155.24	2,500.00	5,000.00	2,500.00	0.00
Total Tax Assessor Collector	354,869.66	379,506.00	400,694.00	21,188.00	0.06
Maintenance					
Supplies & Repairs	108,500.74	70,000.00	70,000.00	0.00	0.00
Courthouse Maintenance	5,837.58	34,000.00	34,000.00	0.00	0.00
Courthouse Landscaping	0.00	3,000.00	3,000.00	0.00	0.00
Internet	0.00	0.00	12,000.00	12,000.00	
Telephone	20,177.58	25,000.00	25,000.00	0.00	0.00
Utilities	87,763.62	80,000.00	80,000.00	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	32,485.00	28,248.00	50,000.00	21,752.00	0.77
Total Maintenance	254,764.52	240,248.00	274,000.00	33,752.00	0.14

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
Constable #1					
Salary/Official	37,008.00	39,008.00	45,502.00	6,494.00	0.17
Auto Allowance	0.00	0.00	0.00	0.00	0.00
Employee Benefits/Official	18,302.62	18,750.00	20,445.00	1,695.00	0.09
Supplies	1,501.96	800.00	1,000.00	200.00	0.25
Software Maintenance	1,678.00	945.00	1,010.00	65.00	0.07
Uniforms	254.97	400.00	500.00	100.00	0.25
Fuel	1,777.00	6,500.00	6,500.00	0.00	0.00
Auto Maintenance	452.88	1,500.00	1,500.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Communications	125.00	650.00	650.00	0.00	0.00
Education & Travel	307.24	750.00	750.00	0.00	0.00
Liability Insurance	0.00	0.00	0.00	0.00	0.00
Auto Insurance	958.00	1,200.00	1,200.00	0.00	0.00
Bonds	0.00	200.00	200.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Constable #1	62,365.67	70,703.00	79,257.00	8,554.00	0.12
Constable #2					
Salary/Official	25,247.04	33,750.00	44,188.00	10,438.00	0.31
Auto Allowance	0.00	0.00	0.00	0.00	0.00
Employee Benefits/Official	16,109.98	17,500.00	19,970.00	2,470.00	0.14
Supplies	0.00	700.00	700.00	0.00	0.00
Software Maintenance	1,678.00	945.00	1,010.00	65.00	0.07
Uniforms	0.00	400.00	400.00	0.00	0.00
Fuel	3,171.56	5,500.00	5,500.00	0.00	0.00
Auto Maintenance	426.89	1,500.00	1,500.00	0.00	0.00
Telephone	522.53	600.00	600.00	0.00	0.00
Communications	80.00	650.00	650.00	0.00	0.00
Education & Travel	0.00	750.00	750.00	0.00	0.00
Liability Insurance	0.00	0.00	0.00	0.00	0.00
Auto Insurance	733.00	1,200.00	1,200.00	0.00	0.00
Bonds	0.00	200.00	200.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	1.00
Total Constable #2	47,969.00	63,695.00	76,668.00	12,973.00	0.20
Sheriff					
Salary/Official	49,917.12	51,917.00	53,917.00	2,000.00	0.04
Salary/Employees	744,700.59	853,740.00	897,740.00	44,000.00	0.05
Extra Help	27,741.60	30,000.00	30,000.00	0.00	0.00
Overtime	158,506.90	80,000.00	80,000.00	0.00	0.00
COLA Stipend	0.00	12,500.00	12,500.00	0.00	0.00
Holiday Pay	51,162.64	50,000.00	60,000.00	10,000.00	0.20
Employee Benefits/Employees	423,533.72	446,942.00	470,500.00	23,558.00	0.05
Employee Benefits/Official	21,451.64	21,475.00	22,166.00	691.00	0.03
Supplies	22,223.92	25,000.00	25,000.00	0.00	0.00
Software Maintenance	28,196.00	55,367.00	55,367.00	0.00	0.00
Hardware (911) Maintenance	1,075.90	2,000.00	2,000.00	0.00	0.00
Uniforms	6,655.97	4,500.00	4,500.00	0.00	0.00
Prisoner Feeding	77,003.61	65,000.00	65,000.00	0.00	0.00
Prisoner Medical	27,020.50	25,000.00	25,000.00	0.00	0.00
Prisoner Care	46,473.94	45,000.00	45,000.00	0.00	0.00

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
Fuel	60,061.13	55,000.00	55,000.00	0.00	0.00
Auto Maintenance	53,160.55	28,000.00	28,000.00	0.00	0.00
Telephone	5,865.64	6,000.00	6,000.00	0.00	0.00
Communications	10,571.03	4,500.00	4,500.00	0.00	0.00
Education & Travel	4,087.05	3,500.00	3,500.00	0.00	0.00
Employee Insurance	14,771.00	24,000.00	24,000.00	0.00	0.00
Auto Insurance	9,048.00	11,000.00	11,000.00	0.00	0.00
Bonds	213.00	800.00	800.00	0.00	0.00
Capital Outlay	101,463.44	0.00	0.00	0.00	#DIV/0!
Total Sheriff	1,944,904.89	1,901,241.00	1,981,490.00	80,249.00	0.04
Solid Waste #1					
Salary/Employees	8,534.50	8,736.00	9,360.00	624.00	0.07
COLA Stipend	0.00	250.00	250.00	0.00	0.00
Employee Benefits/Employees	1,819.65	2,125.00	2,350.00	225.00	0.11
Maintenance & Operations	36,310.48	16,000.00	16,000.00	0.00	0.00
Total Solid Waste #1	46,664.63	27,111.00	27,960.00	849.00	0.03
Solid Waste #2					
Salary/Employees	8,788.00	9,048.00	10,080.00	1,032.00	0.11
COLA Stipend	0.00	250.00	2,500.00	2,250.00	0.00
Employee Benefits/Employees	1,870.91	2,268.00	2,360.00	92.00	0.04
Maintenance & Operations	34,650.77	11,000.00	11,000.00	0.00	0.00
Total Solid Waste #2	45,309.68	22,566.00	25,940.00	3,374.00	0.15
Solid Waste #3					
Salary/Employees	8,372.00	8,736.00	9,360.00	624.00	0.07
COLA Stipend	0.00	250.00	250.00	0.00	0.00
Employee Benefits/Employees	1,786.81	2,125.00	2,350.00	225.00	0.11
Maintenance & Operations	19,480.84	14,000.00	14,000.00	0.00	0.00
Total Solid Waste #3	29,639.65	25,111.00	25,960.00	849.00	0.03
Solid Waste #4					
Salary/Employees	8,554.00	8,736.00	9,360.00	624.00	0.07
COLA Stipend	0.00	250.00	250.00	0.00	0.00
Employee Benefits/Employees	1,823.55	2,125.00	2,350.00	225.00	0.11
Maintenance & Operations	4,815.81	7,000.00	7,000.00	0.00	0.00
Total Solid Waste #4	15,193.36	18,111.00	18,960.00	849.00	0.05
Emergency Management Coordinator					
Salary/Employee	4,500.00	4,500.00	4,500.00	0.00	0.00
Employee Benefits/Employees	932.80	1,050.00	1,050.00	0.00	0%
Supplies	0.00	1,500.00	1,500.00	0.00	0%
Total Emergency Management Coord	5,432.80	7,050.00	7,050.00	0.00	0%
State Agency Law Enforcement					
Telephone	0.00	0.00	0.00	0.00	0%
Supplies	1,182.46	2,250.00	2,250.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total State Agency Law Enforcement	1,182.46	2,250.00	2,250.00	0.00	0%

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Agricultural Extension					
Salary/Official	16,930.08	18,930.00	20,930.00	2,000.00	0.11
Salary/Employees	0.00	0.00	0.00	0.00	0.00
Extra Help	0.00	0.00	0.00	0.00	0.00
COLA Stipend	0.00	500.00	500.00	0.00	0.00
Auto Allowance	4,999.92	5,000.00	5,300.00	300.00	0.06
Employee Benefits/Employees	0.00	0.00	0.00	0.00	0.00
Employee Benefits/Official	1,709.48	2,165.00	2,440.00	275.00	0.13
Supplies	742.34	2,500.00	2,500.00	0.00	0.00
Telephone	1,421.93	1,500.00	1,500.00	0.00	0.00
Travel	2,073.56	3,000.00	3,000.00	0.00	0.00
4H Club	517.68	1,000.00	1,000.00	0.00	0.00
Capital Outlay	1,429.00	0.00	0.00	0.00	0.00
Total Agricultural Extension	29,823.99	34,595.00	37,170.00	2,575.00	0.07
Veteran Service Officer					
Salary/Official	7,620.00	9,500.00	11,500.00	2,000.00	0.21
COLA Stipend	0.00	250.00	250.00	0.00	0.00
Employee Benefits/Official	1,546.52	2,270.00	2,700.00	430.00	0.19
Supplies	798.97	500.00	500.00	0.00	0.00
Telephone	522.53	500.00	500.00	0.00	0.00
Travel	800.16	2,000.00	2,000.00	0.00	0.00
Total Veteran Service Officer	11,288.18	15,020.00	17,450.00	2,430.00	0.16
Election Expenses					
Extra Help	8,453.98	25,000.00	25,000.00	0.00	0.00
Supplies	41,760.35	30,000.00	30,000.00	0.00	0.00
Election Seminar	2,256.40	2,000.00	2,500.00	500.00	0.25
Utilities	2,605.00	3,500.00	3,500.00	0.00	0.00
Maintenance Agreements	9,865.00	21,500.00	21,500.00	0.00	0.00
Redistricting Expenses	0.00	0.00	0.00	0.00	#DIV/0!
Leases	0.00	0.00	0.00	0.00	0.00
Rents	300.00	1,000.00	1,000.00	0.00	0.00
Publications	562.10	1,800.00	1,800.00	0.00	0.00
Judges & Clerks	12,190.68	20,000.00	20,000.00	0.00	0.00
Capital Outlay	0.00	1,100.00	1,100.00	0.00	0.00
Total Election Expenses	77,993.51	105,900.00	106,400.00	500.00	0.00
Ambulance Service					
Champion EMS	0.00	0.00	0.00	0.00	0.00
Mims Ambulance	4,000.00	4,000.00	4,000.00	0.00	0.00
Total Ambulance Service	4,000.00	4,000.00	4,000.00	0.00	0.00
Fire Protection					
Precinct #1	11,000.00	11,000.00	11,000.00	0.00	0.00
Precinct #2	14,000.00	14,000.00	14,000.00	0.00	0.00
Precinct #3	12,000.00	12,000.00	12,000.00	0.00	0.00
Precinct #4	12,000.00	12,000.00	12,000.00	0.00	0.00
Total Fire Protection	49,000.00	49,000.00	49,000.00	0.00	0.00

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
Insurance					
Kellyville Building	2,137.00	2,000.00	2,500.00	500.00	0.25
Annex Building	11,722.00	8,000.00	12,000.00	4,000.00	0.50
Courthouse Building	18,591.00	16,000.00	20,000.00	4,000.00	0.25
General Liability	3,069.00	7,400.00	7,400.00	0.00	0.00
Political Officials Liability	10,221.24	13,500.00	13,500.00	0.00	0.00
Total Insurance	45,740.24	46,900.00	55,400.00	8,500.00	0.18
Radio Tower					
Maintenance & Operations	3,353.19	3,600.00	3,600.00	0.00	0.00
Total Radio Tower	3,353.19	3,600.00	3,600.00	0.00	0.00
Non-Departmental					
Appraisal District	197,776.96	207,130.00	264,463.00	57,333.00	0.28
Audit	15,712.88	20,000.00	20,000.00	0.00	0.00
Juvenile Probation	55,115.75	60,000.00	62,000.00	2,000.00	0.03
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 & Drugs	3,000.00	3,000.00	3,000.00	0.00	0.00
Community Healthcare	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
Economic Development	46,000.00	0.00	0.00	0.00	#DIV/0!
Emergency Management	0.00	4,500.00	4,500.00	0.00	0.00
Victims of Crime	8,275.75	9,513.00	9,513.00	0.00	0.00
Professional Services	3,822.76	3,500.00	3,500.00	0.00	0.00
ETEDD	3,333.36	1,167.00	3,333.36	2,166.36	1.86
Texans Feeding Texans	0.00	889.50	889.50	0.00	0.00
Friends of Jefferson	0.00	0.00	10,000.00	10,000.00	0.00
Health Deductible Benefits	5,674.84	10,000.00	10,000.00	0.00	0.00
Autopsies	64,600.00	50,000.00	50,000.00	0.00	0.00
Pauper's Burial	850.00	3,000.00	3,000.00	0.00	0.00
Legislative & Administrative Activities	0.00	0.00	0.00	0.00	0.00
Miscellaneous	10,653.67	6,000.00	6,000.00	0.00	0.00
Total Non-Departmental	448,315.97	412,199.50	483,698.86	71,499.36	0.17
Total Expenditures	4,699,382.48	4,831,988.50	5,162,504.86	330,516.36	0.07
Excess of Revenues Over (Under)					
Expenditures	0.00	352,352.50	328,504.14	(23,848.36)	(0.07)
Other Financing Sources & (Uses)					
Capital Lease Proceeds	0.00	0.00	0.00	0.00	
Transfers In	36,990.72	42,000.00	42,000.00	0.00	
Transfers Out					
To Jury Fund	(5,000.00)	(5,000.00)	(10,000.00)	(5,000.00)	1.00
To Capital Projects - CH	0.00	0.00	0.00	0.00	0.00
To grant	(5,467.08)	0.00	0.00	0.00	0.00
To Law Library Fund	(30,000.00)	(30,000.00)	(35,000.00)	(5,000.00)	0.17
To Technology Fund	(93,250.00)	(100,000.00)	(100,000.00)	0.00	0.00
To Courthouse Security Fund	(35,000.00)	(35,000.00)	(35,000.00)	0.00	0.00
To Walcott Bldg. Fund	(10,000.00)	0.00	0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00
To Road & Bridge	(236,841.00)	(219,322.00)	(219,322.00)	0.00	0.00
Total Other Financing					
Sources & (Uses)	(398,567.36)	(367,322.00)	(377,322.00)	(10,000.00)	

Marion County, Texas
General Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	(6,729.68)	(14,969.50)	(48,817.86)		
Add: Fund Balance January 1	2,961,046.42	2,954,316.74	2,990,584.01		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u>2,954,316.74</u>	<u>2,939,347.24</u>	<u>2,941,766.15</u>	<u>2,418.91</u>	<u>0.00</u>

Marion County, Texas
Jury Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar change	Budget % change
Revenues:					
State Revenues	7,328.00	8,000.00	12,000.00	4,000.00	50%
Fees of Office	1,861.27	200.00	200.00	0.00	0%
Total Revenues	<u>9,189.27</u>	<u>8,200.00</u>	<u>12,200.00</u>	<u>0.00</u>	<u>0%</u>
Expenditures:					
Supplies	537.11	6,000.00	6,000.00	0.00	0%
Jurors	22,104.00	24,000.00	24,000.00	0.00	0%
Total Expenditures	<u>22,641.11</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>0.00</u>	<u>0%</u>
Excess of Revenues Over (Under) Expenditures	<u>(13,451.84)</u>	<u>(21,800.00)</u>	<u>(17,800.00)</u>	<u>0.00</u>	<u>0%</u>
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	5,000.00	5,000.00	10,000.00	5,000.00	100%
Total Other Financing Sources & (Uses)	<u>5,000.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>5,000.00</u>	<u>50%</u>
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	<u>(8,451.84)</u>	<u>(16,800.00)</u>	<u>(7,800.00)</u>		
Add: Fund Balance January 1	38,096.60	29,644.76	9,505.76		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u><u>29,644.76</u></u>	<u><u>32,114.56</u></u>	<u><u>1,705.76</u></u>		

Marion County, Texas
Special District Sales Tax
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Sales Tax - sheriff	86,984.62	80,000.00	93,612.00	13,612.00	0%
Sales Tax - Road & Bridge	347,937.68	320,000.00	374,451.00	54,451.00	0%
Total Revenues	434,922.30	400,000.00	468,063.00	68,063.00	0%
Expenditures:					
Road & Bridge					
precinct 1 road oil	29,980.37	100,000.00	120,000.00	20,000.00	0%
precinct 1 - capital outlay	0.00	50,000.00	0.00	(50,000.00)	0%
precinct 2 - road oil	29,198.00	100,000.00	120,000.00	20,000.00	0%
precinct 2 - capital outlay	0.00	50,000.00	0.00	(50,000.00)	0%
precinct 3 road oil	8,000.00	100,000.00	120,000.00	20,000.00	0%
precinct 3 - capital outlay	22,000.00	50,000.00	0.00	(50,000.00)	0%
precinct 4 road oil	29,198.00	100,000.00	120,000.00	20,000.00	0%
precinct 4 -capital outlay	0.00	50,000.00	0.00	(50,000.00)	0%
Total Road & Bridge	118,376.37	600,000.00	480,000.00	(60,000.00)	-10%
Sheriff Department					
Capital Outlay	30,000.00	65,000.00	80,000.00	15,000.00	0%
Miscellaneous	0.00	0.00	0.00	0.00	0%
Communications	0.00	55,000.00	0.00	(55,000.00)	0%
Total Sheriff Department	30,000.00	120,000.00	80,000.00	(40,000.00)	0%
Total Expenditures	148,376.37	720,000.00	560,000.00	(100,000.00)	-14%
Excess of Revenues Over (Under) Expenditures	286,545.93	(320,000.00)	(91,937.00)	168,063.00	-53%
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	0.00	0.00	0.00	0.00	#DIV/0!
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	#DIV/0!
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	286,545.93	(320,000.00)	(91,937.00)		
Add: Fund Balance January 1	154,007.33	440,553.26	120,553.26		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	440,553.26	120,553.26	28,616.26		

Marion County, Texas
Road Bridge Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2024	2025	Budget	Budget
	Actuals	Budget	estimates	Adopted	dollar	%
				Budget	change	change
Revenues:						
Ad Valorem Taxes	495,142.86	672,006.00	672,006.00	779,879.00	107,873.00	16%
Auto Registration	462,421.55	500,000.00	462,421.00	500,000.00	0.00	0%
Boat Fees	3,306.83	1,600.00	2,088.00	1,600.00	0.00	0%
Lateral Road Allocation	15,048.53	17,500.00	15,048.00	17,500.00	0.00	0%
Federal Funding	0.00	0.00	0.00	0.00	0.00	0%
Federal Flood Control	1,588.63	2,000.00	1,588.00	2,000.00	0.00	0%
Depository Interest	0.00	1,500.00	1,111.69	1,500.00	0.00	0%
Sundry Receipts	49,662.10	1,000.00	8,891.00	20,000.00	19,000.00	1900%
Total Revenues	1,027,170.50	1,195,606.00	1,163,153.69	1,322,479.00	126,873.00	11%
Expenditures:						
Precinct #1						
Salary/Official	38,295.12	40,295.00	40,295.00	42,295.00	2,000.00	5%
Salary/Employees	49,362.57	104,837.00	104,837.00	146,546.00	41,709.00	40%
Salary/Extra Help	17,909.96	8,700.00	8,700.00	10,000.00	1,300.00	15%
Overtime	0.00	2,000.00	0.00	2,000.00	0.00	0%
COLA Stipend	0.00	2,000.00	0.00	2,000.00	0.00	0%
Auto Allowance	7,999.92	8,000.00	8,000.00	8,300.00	300.00	4%
Employee Benefits/Employees	31,874.28	57,511.00	57,511.00	67,340.00	9,829.00	17%
Employee Benefits/Official	18,939.86	19,135.00	19,135.00	19,950.00	815.00	4%
Supplies & Equipment Maintenance	126,062.19	120,000.00	120,000.00	150,000.00	30,000.00	25%
Telephone	204.92	0.00	0.00	0.00	0.00	0%
Uniforms	0.00	0.00	0.00	500.00	500.00	0%
Travel	1,772.09	2,000.00	1,200.00	2,000.00	0.00	0%
Liability Insurance	375.00	375.00	375.00	375.00	0.00	0%
Bonds	0.00	200.00	0.00	200.00	0.00	0%
Capital Outlay	6,256.00	0.00	0.00	0.00	0.00	0%
Total Precinct #1	299,051.91	365,053.00	360,053.00	451,506.00	86,453.00	24%
Precinct #2						
Salary/Official	38,295.12	40,295.00	40,295.00	42,295.00	2,000.00	5%
Salary/Employees	94,857.68	104,837.00	104,837.00	108,837.00	4,000.00	4%
Salary/Extra Help	12,717.67	8,700.00	8,700.00	10,000.00	1,300.00	15%
Overtime	0.00	2,000.00	0.00	2,000.00	0.00	0%
COLA Stipend	0.00	2,000.00	0.00	2,000.00	0.00	0%
Auto Allowance	7,999.92	8,000.00	8,000.00	8,300.00	300.00	4%
Employee Benefits/Employees	54,980.73	57,511.00	57,511.00	59,740.00	2,229.00	4%
Employee Benefits/Official	21,028.54	19,135.00	19,135.00	19,950.00	815.00	4%
Supplies & Equipment Maintenance	132,415.01	120,000.00	120,000.00	150,000.00	30,000.00	25%
Telephone	0.00	650.00	590.00	650.00	0.00	0%
Uniforms	0.00	0.00	0.00	500.00	500.00	#DIV/0!
Travel	3,360.49	2,000.00	918.00	2,000.00	0.00	0%
Liability Insurance	331.00	375.00	375.00	375.00	0.00	0%
Bonds	93.00	200.00	178.00	200.00	0.00	0%
Capital Outlay	6,256.00	0.00	0.00	0.00	0.00	0%
Total Precinct #2	372,335.16	365,703.00	360,539.00	406,847.00	41,144.00	11%

Marion County, Texas
Road Bridge Fund
Fiscal Year Ending December 31, 2025

	2023	2024	2024	2025	Budget	Budget
	Actuals	Budget	estimates	Adopted	dollar	%
				Budget	change	change
Precinct #3						
Salary/Official	38,295.12	40,295.00	40,295.00	42,295.00	2,000.00	5%
Salary/Employees	71,912.91	104,837.00	104,837.00	108,837.00	4,000.00	4%
Salary/Extra Help	12,091.48	8,700.00	8,700.00	10,000.00	1,300.00	15%
Overtime	0.00	2,000.00	0.00	2,000.00	0.00	0%
COLA Stipend	0.00	2,000.00	0.00	2,000.00	0.00	0%
Auto Allowance	7,999.92	8,000.00	8,000.00	8,300.00	300.00	4%
Employee Benefits/Employees	39,324.88	57,511.00	57,511.00	59,740.00	2,229.00	4%
Employee Benefits/Official	8,329.55	19,135.00	19,135.00	19,950.00	815.00	4%
Supplies & Equipment Maintenance	139,891.64	120,000.00	120,000.00	150,000.00	30,000.00	25%
Telephone	700.15	650.00	618.00	650.00	0.00	0%
Uniforms	0.00	0.00	0.00	500.00	500.00	#DIV/0!
Travel	3,814.98	2,000.00	918.00	2,000.00	0.00	0%
Liability Insurance	375.00	375.00	375.00	375.00	0.00	0%
Bonds	0.00	200.00	0.00	200.00	0.00	0%
Capital Outlay	21,056.00	0.00	0.00	0.00	0.00	0%
Total Precinct #3	343,791.63	365,703.00	360,389.00	406,847.00	41,144.00	11%
Precinct #4						
Salary/Official	38,295.12	40,295.00	40,295.00	42,295.00	2,000.00	5%
Salary/Employees	98,436.96	104,837.00	104,837.00	108,837.00	4,000.00	4%
Salary/Extra Help	7,499.40	8,700.00	8,700.00	10,000.00	1,300.00	15%
Overime	0.00	2,000.00	0.00	2,000.00	0.00	0%
COLA Stipend	0.00	2,000.00	0.00	2,000.00	0.00	0%
Auto Allowance	7,999.92	8,000.00	8,000.00	8,300.00	300.00	4%
Employee Benefits/Employees	53,576.72	57,511.00	57,511.00	59,740.00	2,229.00	4%
Employee Benefits/Official	16,966.54	19,135.00	19,135.00	19,950.00	815.00	4%
Supplies & Equipments Maintenance	114,532.77	120,000.00	120,000.00	150,000.00	30,000.00	25%
Telephone	508.91	1,000.00	993.00	1,000.00	0.00	0%
Uniforms	0.00	0.00	0.00	500.00	500.00	#DIV/0!
Travel	4,945.61	2,000.00	918.00	2,000.00	0.00	0%
Liability Insurance	294.00	375.00	302.00	375.00	0.00	0%
Bonds	178.00	200.00	0.00	200.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0%
Total Precinct #4	343,233.95	366,053.00	360,691.00	407,197.00	41,144.00	11%
Total Expenditures	1,358,412.65	1,462,512.00	1,441,672.00	1,672,397.00	209,885.00	14%
Excess of Revenues Over (Under)						
Expenditures	(331,242.15)	(266,906.00)	(278,518.31)	(349,918.00)	(83,012.00)	31%
Other Financing Sources & (Uses)						
Transfers In (Out)						
From Self Insurance Fund	0.00	0.00	0.00	0.00	0.00	0%
To Self Insurance Fund	(69,000.00)	0.00	0.00	0.00	0.00	0%
From General Fund	236,841.00	219,322.00	219,322.00	219,322.00	0.00	0%
Total Other Financing						
Sources & (Uses)	167,841.00	219,322.00	219,322.00	219,322.00	0.00	0%
Excess of Revenues & Other						
Sources Over (Under) Expenditures						
And Other Uses	(163,401.15)	(47,584.00)	(59,196.31)	(130,596.00)		
Add: Fund Balance January 1	1,213,112.49	1,049,711.34	1,049,711.34	990,515.03		

Marion County, Texas
Road Bridge Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2024 estimates	2025 Adopted Budget	Budget dollar change	Budget % change
Increase(Decrease) in Fund Balance	0.00	0.00	0.00	0.00		
Fund Balance December 31	<u>1,049,711.34</u>	<u>1,002,127.34</u>	<u>990,515.03</u>	<u>859,919.03</u>		

Marion County, Texas
Right of Way Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Depository Interest	0.00	0.00	0.00	0.00	0%
Total Revenues	0.00	0.00	0.00	0.00	0%
Expenditures:					
Right of Way Costs	0.00	0.00	0.00	0.00	0%
Total Expenditures	0.00	0.00	0.00	0.00	0%
Excess of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00	0%
Other Financing Sources & (Uses)					
Transfers					
From General Fund	0.00	0.00	0.00	0.00	0%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	0.00	0.00		
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		
Fund Balance December 31	1,527.04	1,527.04	1,527.04		

Marion County, Texas
Self Insurance Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % change
Revenues:					
Depository Interest	0.00	1,000.00	1,000.00	0.00	0.00%
Sundry Receipts	26,067.02	0.00	0.00	0.00	#DIV/0!
Total Revenues	26,067.02	1,000.00	1,000.00	0.00	0.00%
Expenditures:					
Self Insurance					
Capital Outlay - Pct 1	0.00	7,886.00	41,886.00	34,000.00	431.14%
Capital Outlay - Pct 2	49,900.00	8,798.48	8,798.48	0.00	0.00%
Capital Outlay - Pct 3	0.00	3,125.00	38,125.00	35,000.00	#####
Capital Outlay - Pct 4	34,800.00	52,530.27	52,530.27	0.00	0.00%
Total Self Insurance	84,700.00	72,339.75	141,339.75	69,000.00	95.38%
Total Expenditures	84,700.00	72,339.75	141,339.75	69,000.00	95.38%
Excess of Revenues Over (Under) Expenditures	(58,632.98)	(71,339.75)	(140,339.75)	(69,000.00)	96.72%
Other Financing Sources & (Uses)					
Transfers In (Out)					
From Road & Bridge Fund	69,000.00	0.00	0.00	0.00	0.00%
To Road & Bridge Fund	0.00	0.00	0.00	0.00	0.00%
Total Other Financing Sources & (Uses)	69,000.00	0.00	0.00	0.00	0.00%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	10,367.02	(71,339.75)	(140,339.75)		
Add: Fund Balance January 1	130,972.77	141,339.79	141,339.79		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	141,339.79	70,000.04	1,000.04		

Marion County, Texas
Law Library Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	6,300.00	5,000.00	5,000.00	0.00	0.00%
Total Revenues	6,300.00	5,000.00	5,000.00	0.00	0.00%
Expenditures:					
Law Library					
Supplies	40,505.47	40,000.00	40,000.00	0.00	0.00%
Total Law Library	40,505.47	40,000.00	40,000.00	0.00	0.00%
Total Expenditures	40,505.47	40,000.00	40,000.00	0.00	0.00%
Excess of Revenues Over (Under) Expenditures	(34,205.47)	(35,000.00)	(35,000.00)	0.00	0.00%
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	30,000.00	30,000.00	35,000.00	5,000.00	16.67%
Total Other Financing Sources & (Uses)	30,000.00	30,000.00	35,000.00	5,000.00	16.67%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(4,205.47)	(5,000.00)	0.00		
Add: Fund Balance January 1	16,912.04	12,706.57	7,860.57		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	12,706.57	7,706.57	7,860.57		

Marion County, Texas
ARP
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % change
Revenues:					
Federal Funding	0.00	0.00	0.00	0.00	0.00%
Total Revenues	0.00	0.00	0.00	0.00	0.00%
Expenditures:					
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	0.00	0.00	0.00	0.00	0.00%
Infrastructure	0.00	0.00	0.00	0.00	0.00%
Revenue Replacement	0.00	0.00	0.00	0.00	0.00%
Road & Bridge Equipment	0.00	0.00	0.00	0.00	
Kellyville Roof / Repairs	0.00	0.00	0.00	0.00	
Jail / Annex Roof	0.00	0.00	0.00	0.00	
Jail/Annex Renovation	0.00	874,949.09	0.00	(874,949.09)	
jail engineer	116,965.00	340,000.00	0.00	(340,000.00)	
Jail Elevator	120,178.00	0.00	0.00	0.00	
Annex Elevator	0.00	0.00	0.00	0.00	
Administrative	38,280.48	47,851.40	0.00	(47,851.40)	0.00%
Total ARP	275,423.48	1,262,800.49	0.00	(1,262,800.49)	0.00%
Total Expenditures	275,423.48	1,262,800.49	0.00	(1,262,800.49)	0.00%
Excess of Revenues Over (Under) Expenditures	(275,423.48)	(1,262,800.49)	0.00	1,262,800.49	-100.00%
Other Financing Sources & (Uses)					
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%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0.00%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses					
	(275,423.48)	(1,262,800.49)	0.00		
Add: Fund Balance January 1	1,539,223.97	1,263,800.49	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	1,263,800.49	1,000.00	0.00		

Marion County, Texas
Technology Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Depository Interest	0.00	500.00	500.00	0.00	0%
Sundry Receipts	4,900.00	0.00	0.00	0.00	#DIV/0!
Total Revenues	4,900.00	500.00	500.00	0.00	0%
Expenditures:					
County Judge					
Supplies	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	18,000.00	18,000.00	0.00	0%
Total County Judge	0.00	18,000.00	18,000.00	0.00	0%
County Clerk					
Supplies	1,477.00	0.00	0.00	0.00	0%
Outlay	150.00	0.00	0.00	0.00	#DIV/0!
Total County Clerk	1,627.00	0.00	0.00	0.00	#DIV/0!
District Clerk					
Supplies	752.40	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%
Total District Clerk	1,202.40	0.00	0.00	0.00	0%
Justice Court #1					
Supplies	420.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total Justice Court #1	420.00	0.00	0.00	0.00	0%
Justice Court #2					
Supplies	2,144.71	1,800.00	1,800.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total Justice Court #2	2,144.71	1,800.00	1,800.00	0.00	0%
County Attorney					
Supplies	2,801.50	0.00	0.00	0.00	0%
Capital Outlay	1,666.99	1,500.00	0.00	(1,500.00)	0%
Total County Attorney	4,468.49	1,500.00	0.00	(1,500.00)	0%
County Auditor					
Supplies	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total County Auditor	0.00	0.00	0.00	0.00	0%
County Treasurer					
Supplies	405.00	0.00	0.00	0.00	0%
Capital Outlay	450.00	4,000.00	4,000.00	0.00	0%
Total County Treasurer	855.00	4,000.00	4,000.00	0.00	0%
Tax Assessor Collector					

Marion County, Texas
Technology Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Supplies	150.00	0.00	0.00	0.00	0%
Software Maintenance	0.00	0.00	0.00	0.00	#DIV/0!
Capital Outlay	0.00	2,500.00	2,500.00	0.00	0%
Total Tax Assessor Collector	150.00	2,500.00	2,500.00	0.00	0%
Sheriff					
Supplies	7,400.26	0.00	0.00	0.00	0%
Software Maintenance	0.00	9,792.00	6,930.00	(2,862.00)	0%
Capital Outlay	1,139.98	0.00	9,792.00	9,792.00	0%
Total Sheriff	8,540.24	9,792.00	16,722.00	6,930.00	0%
Constable #1					
Supplies	570.00	0.00	0.00	0.00	0%
Capital Outlay	450.00	0.00	0.00	0.00	0%
Total Constable Office	1,020.00	0.00	0.00	0.00	0%
Constable #2					
Supplies	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total Constable Office	0.00	0.00	0.00	0.00	0%
Veteran Service Officer					
Supplies	810.00	0.00	0.00	0.00	0%
Capital Outlay	539.00	0.00	0.00	0.00	0%
Total Veteran Service Officer	1,349.00	0.00	0.00	0.00	0%
Data Processing					
Supplies	20,133.00	20,174.00	10,000.00	(10,174.00)	-50%
Telephone	1,466.40	0.00	0.00	0.00	0%
Hardware Maintenance	33,555.00	29,400.00	31,190.00	1,790.00	6%
Capital Outlay	250.00	0.00	0.00	0.00	0%
Total Data Processing	55,404.40	49,574.00	41,190.00	(8,384.00)	-17%
Total Expenditures	77,181.24	87,166.00	84,212.00	(2,954.00)	-3%
Excess of Revenues Over (Under) Expenditures	(72,281.24)	(86,666.00)	(83,712.00)	2,954.00	-3%
Other Financing Sources & (Uses)					
Capital Lease Proceeds	0.00	0.00	0.00	0.00	0%
Transfers In					
From General Fund	93,250.00	100,000.00	100,000.00	0.00	0%
Total Other Financing Sources & (Uses)	93,250.00	100,000.00	100,000.00	0.00	0%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	20,968.76	13,334.00	16,288.00		
Add: Fund Balance January 1	11,719.25	32,688.01	53,388.01		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	32,688.01	46,022.01	69,676.01		

Marion County, Texas
Healthy County Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Depository Interest	0.00	0.00	0.00	0.00	#DIV/0!
TAC Funds	70.00	0.00	0.00	0.00	0.00
Total Revenues	<u>70.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>
Expenditures:					
Non Departmental					
HEALTH EXPENSES	0.00	2,874.00	2,944.00	70.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total County Clerk	<u>0.00</u>	<u>2,874.00</u>	<u>2,944.00</u>	<u>70.00</u>	<u>0.02</u>
Total Expenditures	<u>0.00</u>	<u>2,874.00</u>	<u>2,944.00</u>	<u>70.00</u>	<u>0.02</u>
Excess of Revenues Over (Under)					
Expenditures	<u>70.00</u>	<u>(2,874.00)</u>	<u>(2,944.00)</u>	<u>(70.00)</u>	<u>0.02</u>
Other Financing Sources & (Uses)					
Transfers					
From General	0.00	0.00	0.00	0.00	
Total Other Financing	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Sources & (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	70.00	(2,874.00)	(2,944.00)		
Add: Fund Balance January 1	2,874.89	2,944.89	2,944.89		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u><u>2,944.89</u></u>	<u><u>70.89</u></u>	<u><u>0.89</u></u>		

Marion County, Texas
Kelly Park Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Depository Interest	0.00	0.00	0.00	0.00	0%
Rental Fees	6,250.00	3,000.00	6,000.00	3,000.00	100%
Sundry Receipts	0.00	0.00	0.00	0.00	0%
Total Revenues	<u>6,250.00</u>	<u>3,000.00</u>	<u>6,000.00</u>	<u>3,000.00</u>	<u>100%</u>
Expenditures:					
Maintenance					
Supplies & Repairs	7,819.98	5,000.00	10,000.00	5,000.00	100%
Telephone	0.00	0.00	0.00	0.00	0%
Utilities	13,466.46	15,000.00	15,000.00	0.00	0%
Travel - mileage	0.00	0.00	0.00	0.00	0%
Baseball Park Utilities	3,213.25	2,000.00	3,000.00	1,000.00	50%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total Maintenance	<u>24,499.69</u>	<u>22,000.00</u>	<u>28,000.00</u>	<u>6,000.00</u>	<u>27%</u>
Total Expenditures	<u>24,499.69</u>	<u>22,000.00</u>	<u>28,000.00</u>	<u>6,000.00</u>	<u>27%</u>
Excess of Revenues Over (Under) Expenditures	<u>(18,249.69)</u>	<u>(19,000.00)</u>	<u>(22,000.00)</u>	<u>(3,000.00)</u>	<u>16%</u>
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	20,000.00	20,000.00	20,000.00	0.00	0%
Total Other Financing Sources & (Uses)	<u>20,000.00</u>	<u>20,000.00</u>	<u>20,000.00</u>	<u>0.00</u>	<u>0%</u>
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	<u>1,750.31</u>	<u>1,000.00</u>	<u>(2,000.00)</u>		
Add: Fund Balance January 1	19,860.32	21,610.63	20,744.63		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u><u>21,610.63</u></u>	<u><u>22,610.63</u></u>	<u><u>18,744.63</u></u>		

Marion County, Texas
Walcott Building
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	change
Revenues:					
Rental Fees	575.00	0.00	0.00	0.00	0%
Depository Interest	0.00	0.00	0.00	0.00	0%
Total Revenues	575.00	0.00	0.00	0.00	0%
Expenditures:					
Maintenance					
Supplies & Repairs	0.00	1,500.00	1,500.00	0.00	0%
Utilities	6,590.01	10,000.00	10,000.00	0.00	0%
Insurance	5,955.00	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%
Total Maintenance	12,545.01	19,500.00	19,500.00	0.00	0%
Total Expenditures	12,545.01	19,500.00	19,500.00	0.00	0%
Excess of Revenues Over (Under)					
Expenditures	(11,970.01)	(19,500.00)	(19,500.00)	0.00	0%
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	10,000.00	0.00	0.00	0.00	#DIV/0!
Total Other Financing					
Sources & (Uses)	10,000.00	0.00	0.00	0.00	#DIV/0!
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	(1,970.01)	(19,500.00)	(19,500.00)		
Add: Fund Balance January 1	20,268.08	18,298.07	20,628.07		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	18,298.07	(1,201.93)	1,128.07		

Marion County, Texas
Airport Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2024 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
State Revenues	0.00	6,500.00	6,500.00	0.00	0.00
Sundry Receipts	9,013.58	800.00	800.00	0.00	0.00
Fuel Sales	32,663.71	30,000.00	30,000.00	0.00	0.00
Lease Fees	1,200.00	2,700.00	2,700.00	0.00	0.00
Total Revenues	42,877.29	40,000.00	40,000.00	0.00	0.00
Expenditures:					
Maintenance					
Supplies & Repairs	7,046.15	20,000.00	20,000.00	0.00	0.00
Aiport Fuel	33,477.33	45,000.00	45,000.00	0.00	0.00
Telephone	730.22	720.00	720.00	0.00	0.00
Utilities	2,708.63	4,000.00	4,000.00	0.00	0.00
Insurance	3,926.00	4,000.00	4,000.00	0.00	0.00
Miscellaneous	0.00	3,000.00	5,000.00	2,000.00	0.67
Capital Outlay	0.00	0.00	10,000.00	10,000.00	0.00
Total Maintenance	47,888.33	76,720.00	88,720.00	12,000.00	0.16
Total Expenditures	47,888.33	76,720.00	88,720.00	12,000.00	0.16
Excess of Revenues Over (Under) Expenditures	(5,011.04)	(36,720.00)	(48,720.00)	(12,000.00)	0.33
Other Financing Sources & (Uses)					
Transfers In					
To General Fund	(36,990.72)	0.00	0.00	0.00	0.00
Total Other Financing Sources & (Uses)	(36,990.72)	0.00	0.00	0.00	0.00
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(42,001.76)	(36,720.00)	(48,720.00)		
Add: Fund Balance January 1	165,170.09	123,168.33	102,268.36		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	123,168.33	86,448.33	53,548.36		

Marion County, Texas
Local Truancy Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	3,917.13	3,000.00	3,000.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,917.13	3,000.00	3,000.00	0.00	0.00
Expenditures:					
Non Departmental					
Supplies	0.00	0.00	0.00	0.00	0.00
Truancy Program	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00
Total Expenditures	0.00	0.00	0.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	3,917.13	3,000.00	3,000.00	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
From General Fund	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	3,917.13	3,000.00	3,000.00		
Add: Fund Balance January 1	6,813.73	10,730.86	13,474.86		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	10,730.86	13,730.86	16,474.86		

Marion County, Texas
Lake Patrol Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Federal Revenues	19,944.96	32,260.00	32,260.00	0.00	0%
Total Revenues	19,944.96	32,260.00	32,260.00	0.00	0%
Expenditures:					
Sheriff					
Salaries/Official	100.00	400.00	400.00	0.00	0%
Salaries/Employees	2,508.00	15,000.00	15,000.00	0.00	0%
Extra Help	0.00	0.00	0.00	0.00	0%
Overtime	10,196.00	0.00	0.00	0.00	0%
Employee Benefits/Employees	2,573.19	6,780.00	6,780.00	0.00	0%
Employee Benefits/Official	80.32	100.00	100.00	0.00	0%
Auto Maintenance	4,487.45	9,980.00	9,980.00	0.00	0%
Total Sheriff	19,944.96	32,260.00	32,260.00	0.00	0%
Total Expenditures	19,944.96	32,260.00	32,260.00	0.00	0%
Excess of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00	0%
Other Financing Sources & (Uses)					
Transfers In	0.00	0.00	0.00	0.00	0%
Transfers Out	0.00	0.00	0.00	0.00	0%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	0.00	0.00		
Add: Fund Balance January 1	0.00	0.00	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	0.00	0.00	0.00		

Marion County, Texas
Specialty Court Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	1,303.63	1,000.00	1,000.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,303.63	1,000.00	1,000.00	0.00	0.00
Expenditures:					
Non Departmental					
Supplies	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00
Specialty Court Programs	0.00	2,000.00	2,000.00	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
Total Non-Departmental	0.00	2,000.00	2,000.00	0.00	0.00
Total Expenditures	0.00	2,000.00	2,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	1,303.63	(1,000.00)	(1,000.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
From General Fund	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	1,303.63	(1,000.00)	(1,000.00)		
Add: Fund Balance January 1	2,467.29	3,770.92	4,770.92		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	3,770.92	2,770.92	3,770.92		

Marion County, Texas
OPIOD
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % change
Revenues:					
Court Settlements	17,180.12	0.00	0.00	0.00	0.00%
Total Revenues	17,180.12	0.00	0.00	0.00	0.00%
Expenditures:					
Treatment for Incarcerated	0.00	0.00	0.00	0.00	0.00%
Prevention Programs	0.00	0.00	0.00	0.00	0.00%
Naloxone (reversal drug)	0.00	12,000.00	11,000.00	(1,000.00)	0.00%
Total OPIOD	0.00	12,000.00	11,000.00	(1,000.00)	0.00%
Total Expenditures	0.00	12,000.00	11,000.00	(1,000.00)	0.00%
Excess of Revenues Over (Under) Expenditures	17,180.12	(12,000.00)	(11,000.00)	1,000.00	-8.33%
Other Financing Sources & (Uses)					
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%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0.00%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	17,180.12	(12,000.00)	(11,000.00)		
Add: Fund Balance January 1	0.00	17,180.12	11,359.12		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	17,180.12	5,180.12	359.12		

Marion County, Texas
Attorney Forfeiture Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	3,672.60	0.00	0.00	0.00	#DIV/0!
Sundry Reciepts	5,483.19	0.00	0.00	0.00	0.00
Total Revenues	9,155.79	0.00	0.00	0.00	#DIV/0!
Expenditures:					
County Attorney					
Salaries	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00
Supplies	0.00	3,000.00	3,000.00	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
Total County Attorney	0.00	3,000.00	3,000.00	0.00	0.00
Total Expenditures	0.00	3,000.00	3,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	9,155.79	(3,000.00)	(3,000.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	9,155.79	(3,000.00)	(3,000.00)		
Add: Fund Balance January 1	3,491.39	12,647.18	12,647.18		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	12,647.18	9,647.18	9,647.18		

Marion County, Texas
Attorney Hot Check Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	0.00	0.00	0.00	0.00	#DIV/0!
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>
Expenditures:					
County Attorney					
Salaries	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00
Supplies	181.00	0.00	200.00	200.00	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
Total Attorney	<u>181.00</u>	<u>0.00</u>	<u>200.00</u>	<u>200.00</u>	<u>0.00</u>
Total Expenditures	<u>181.00</u>	<u>0.00</u>	<u>200.00</u>	<u>400.00</u>	<u>0.00</u>
Excess of Revenues Over (Under)					
Expenditures	<u>(181.00)</u>	<u>0.00</u>	<u>(200.00)</u>	<u>(400.00)</u>	<u>#DIV/0!</u>
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Sources & (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	<u>(181.00)</u>	<u>0.00</u>	<u>(200.00)</u>		
Add: Fund Balance January 1	1,997.70	1,816.70	1,635.70		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u><u>1,816.70</u></u>	<u><u>1,816.70</u></u>	<u><u>1,435.70</u></u>		

Marion County, Texas
Records Preservation Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	51,357.63	45,000.00	45,000.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	51,357.63	45,000.00	45,000.00	0.00	0.00
Expenditures:					
County Clerk					
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	90,761.76	150,000.00	150,000.00	0.00	0.00
Telephone	0.00	0.00	0.00	0.00	0.00
Capital Outlay	8,041.01	0.00	0.00	0.00	0.00
Total County Clerk	98,802.77	150,000.00	150,000.00	0.00	0.00
District Clerk					
Scanning Extra Help Clerk	0.00	13,000.00	13,000.00	0.00	0.00
Employee Benefits	0.00	3,000.00	3,000.00	0.00	0.00
Supplies	0.00	0.00	0.00	0.00	0.00
Digital Imaging Services	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total District Clerk	0.00	16,000.00	16,000.00	0.00	0.00
Total Expenditures	98,802.77	166,000.00	166,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	(47,445.14)	(121,000.00)	(121,000.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(47,445.14)	(121,000.00)	(121,000.00)		
Add: Fund Balance January 1	271,927.67	224,482.53	270,839.53		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	224,482.53	103,482.53	149,839.53		

Marion County, Texas
SO Drug Forfeiture Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	0.00	0.00	0.00	0.00	#DIV/0!
Sundry Receipts	3,775.93	0.00	0.00	0.00	0.00
Total Revenues	<u>3,775.93</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>
Expenditures:					
Sheriff					
Supplies	271.92	0.00	0.00	0.00	0.00
Sheriff Dept Autos	0.00	0.00	0.00	0.00	0.00
Publications	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
Total Sheriff	<u>271.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>271.92</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under) Expenditures	<u>3,504.01</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	<u>3,504.01</u>	<u>0.00</u>	<u>0.00</u>		
Add: Fund Balance January 1	23.44	3,527.45	3,527.45		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u><u>3,527.45</u></u>	<u><u>3,527.45</u></u>	<u><u>3,527.45</u></u>		

Marion County, Texas
Salary Assistance Grant Program
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget dollar change	Budget % change
Revenues:					
Constable 1 Salary Assistance Funds	0.00	45,000.00	1,822.53	(43,177.47)	0%
Constable 2 Salary Assistance Funds	0.00	45,000.00	3,421.79	(41,578.21)	0%
DA Salary Assistance Funds	0.00	100,000.00	100,000.00	0.00	0%
Sheriff Salary Assistance Funds	0.00	250,000.00	250,000.00	0.00	0%
Total Revenues	0.00	440,000.00	355,244.32	(84,755.68)	0%
Expenditures:					
Constable 1					
Salary/Official	0.00	5,992.00	1,498.00	(4,494.00)	0%
Employee Benefits/Official	0.00	1,296.00	324.53	(971.47)	0%
Supplies & Equipment Maintenance	0.00	37,712.00	0.00	(37,712.00)	0%
Total Constable #1	0.00	45,000.00	1,822.53	(43,177.47)	0%
Constable 2					
Salary/Official	0.00	11,250.00	2,812.50	(8,437.50)	0%
Employee Benefits/Official	0.00	2,430.00	609.29	(1,820.71)	0%
Supplies & Equipment Maintenance	0.00	31,320.00	0.00	(31,320.00)	0%
Total Constable #2	0.00	45,000.00	3,421.79	(41,578.21)	0%
District Attorney					
Salary Investigator	0.00	52,000.00	54,000.00	2,000.00	0%
Salary Victim of Crime Coord	0.00	0.00	13,000.00	13,000.00	0%
Salary Assistant DA	0.00	14,778.00	14,778.00	0.00	0%
Employee Benefits	0.00	33,222.00	18,222.00	(15,000.00)	0%
Miscellaneous	0.00	0.00	0.00	0.00	0%
Total DA	0.00	100,000.00	100,000.00	0.00	0%
Sheriff					
Salary/Official	0.00	23,083.00	23,083.00	0.00	0%
Salary/Employees	0.00	118,590.00	145,802.00	27,212.00	0%
Employee Benefits/Employees	0.00	35,556.00	41,434.90	5,878.90	0%
Employee Benefits/Official	0.00	4,986.00	5,000.68	14.68	0%
Supplies & Equipment Maintenance	0.00	67,785.00	34,679.42	(33,105.58)	0%
Communication Equip	0.00	0.00	0.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total Sheriff	0.00	250,000.00	250,000.00	0.00	0%
Total Expenditures	0.00	440,000.00	355,244.32	(84,755.68)	0%
Excess of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00	0%
Other Financing Sources & (Uses)					
Transfers In (Out)					
From General Fund	0.00	0.00	0.00	0.00	0%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	0.00	0.00		
Add: Fund Balance January 1	0.00	0.00	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	0.00	0.00	0.00		

Marion County, Texas
County Attorney Pre-Trial Diversion Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	500.00	1,000.00	1,000.00	0.00	0%
Depository Interest	0.00	0.00	0.00	0.00	0%
Total Revenues	<u>500.00</u>	<u>1,000.00</u>	<u>1,000.00</u>	<u>0.00</u>	<u>0%</u>
Expenditures:					
County Attorney					
Salaries/Employees	2,472.00	2,500.00	2,500.00	0.00	0%
Employee Benefits/Employees	498.24	600.00	600.00	0.00	0%
Bond Forfeiture Funds	0.00	3,693.00	3,693.00	0.00	0%
Total County Attorney	<u>2,970.24</u>	<u>6,793.00</u>	<u>6,793.00</u>	<u>0.00</u>	<u>0%</u>
Total Expenditures	<u>2,970.24</u>	<u>6,793.00</u>	<u>6,793.00</u>	<u>0.00</u>	<u>0%</u>
Excess of Revenues Over (Under)					
Expenditures	<u>(2,470.24)</u>	<u>(5,793.00)</u>	<u>(5,793.00)</u>	<u>0.00</u>	<u>0%</u>
Other Financing Sources & (Uses)					
Transfers In	0.00	0.00	0.00	0.00	#DIV/0!
Transfers Out	0.00	0.00	0.00	0.00	0%
Total Other Financing					
Sources & (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>#DIV/0!</u>
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	<u>(2,470.24)</u>	<u>(5,793.00)</u>	<u>(5,793.00)</u>		
Add: Fund Balance January 1	24,838.23	22,367.99	20,403.81		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	<u><u>22,367.99</u></u>	<u><u>16,574.99</u></u>	<u><u>14,610.81</u></u>		

Marion County, Texas
Security Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	10,545.88	8,500.00	10,000.00	1,500.00	18%
Depository Interest	0.00	150.00	0.00	(150.00)	-100%
Total Revenues	10,545.88	8,650.00	10,000.00	1,350.00	16%
Expenditures:					
Non-Departmental					
Bailiff	0.00	2,000.00	2,000.00	0.00	0%
Courthouse deputy Salary / Employee	33,772.12	36,100.00	38,100.00	2,000.00	6%
COLA Stipend	0.00	500.00	500.00	0.00	0%
Employee Benefits / Employees	17,938.47	18,405.00	19,199.00	794.00	4%
Telephone	0.00	600.00	600.00	0.00	0%
Miscellaneous	0.00	600.00	600.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total District Clerk	51,710.59	58,205.00	60,999.00	2,794.00	5%
Total Expenditures	51,710.59	58,205.00	60,999.00	2,794.00	5%
Excess of Revenues Over (Under) Expenditures	(41,164.71)	(49,555.00)	(50,999.00)	(1,444.00)	3%
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	35,000.00	35,000.00	35,000.00	0.00	0%
Total Other Financing Sources & (Uses)	35,000.00	35,000.00	35,000.00	0.00	0%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(6,164.71)	(14,555.00)	(15,999.00)		
Add: Fund Balance January 1	35,026.55	28,861.84	18,536.84		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	28,861.84	14,306.84	2,537.84		

Marion County, Texas
Courthouse Record Management Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	1,615.62	2,000.00	1,600.00	(400.00)	-20%
Depository Interest	0.00	0.00	0.00	0.00	0%
Total Revenues	1,615.62	2,000.00	1,600.00	(400.00)	-20%
Expenditures:					
County Clerk					
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%
Total County Clerk	0.00	0.00	0.00	0.00	0%
District Clerk					
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%
Total District Clerk	0.00	0.00	0.00	0.00	0%
Maintenance					
Utilities	4,009.49	3,000.00	3,000.00	0.00	0%
Capital Outlay	0.00	0.00	0.00	0.00	0%
Total Maintenance	4,009.49	3,000.00	3,000.00	0.00	0%
Total Expenditures	4,009.49	3,000.00	3,000.00	0.00	0%
Excess of Revenues Over (Under) Expenditures	(2,393.87)	(1,000.00)	(1,400.00)	(400.00)	40%
Other Financing Sources & (Uses)					
Transfers In					
From General Fund	0.00	0.00	0.00	0.00	0%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(2,393.87)	(1,000.00)	(1,400.00)		
Add: Fund Balance January 1	4,444.87	2,051.00	1,666.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	2,051.00	1,051.00	266.00		

Marion County, Texas
Vital Statistics Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	392.00	300.00	300.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	392.00	300.00	300.00	0.00	0.00
Expenditures:					
County Clerk					
Supplies	0.00	1,000.00	1,000.00	0.00	0.00
Data Processing	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
Total County Clerk	0.00	1,000.00	1,000.00	0.00	0.00
Total Expenditures	0.00	1,000.00	1,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	392.00	(700.00)	(700.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	392.00	(700.00)	(700.00)		
Add: Fund Balance January 1	780.42	1,172.42	1,273.42		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	1,172.42	472.42	573.42		

Marion County, Texas
Time Payment Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	2,087.53	1,800.00	2,000.00	200.00	0.11
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>2,087.53</u>	<u>1,800.00</u>	<u>2,000.00</u>	<u>200.00</u>	<u>0.11</u>
Expenditures:					
Non Departmental					
Supplies	0.00	0.00	0.00	0.00	0.00
Collection Program	0.00	6,000.00	6,000.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total	<u>0.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>6,000.00</u>	<u>6,000.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under)					
Expenditures	<u>2,087.53</u>	<u>(4,200.00)</u>	<u>(4,000.00)</u>	<u>200.00</u>	<u>(0.05)</u>
Other Financing Sources & (Uses)					
Transfers					
From General Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Other Financing					
Sources & (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	<u>2,087.53</u>	<u>(4,200.00)</u>	<u>(4,000.00)</u>		
Add: Fund Balance January 1	<u>3,887.43</u>	<u>5,974.96</u>	<u>7,974.96</u>		
Increase (Decrease) in					
Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Fund Balance December 31	<u><u>5,974.96</u></u>	<u><u>1,774.96</u></u>	<u><u>3,974.96</u></u>		

Marion County, Texas
Civil Fees Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Language Access Fee	1,298.00	1,000.00	1,000.00	0.00	0.00
Court Facility Fee	3,440.00	2,000.00	2,000.00	0.00	0.00
Court Reporter Fee	4,300.00	2,500.00	2,500.00	0.00	0.00
Guardianship Fee	1,500.00	1,000.00	1,000.00	0.00	0.00
Total Revenues	10,538.00	1,000.00	6,500.00	0.00	0.00
Expenditures:					
Court Expenses					
Language Access	0.00	1,500.00	1,500.00	0.00	0.00
Transcripts	0.00	3,450.00	3,450.00	0.00	0.00
Visiting Court Reporters	0.00	1,000.00	1,000.00	0.00	0.00
Guardianship	0.00	1,980.00	1,980.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Court Expenses	0.00	7,930.00	7,930.00	0.00	0.00
Maintenance					
CH Courtroom Maintenance	0.00	2,000.00	2,000.00	0.00	0.00
Annex Courtroom Maintenance	0.00	1,540.00	1,540.00	0.00	0.00
Total Maintenance	0.00	3,540.00	3,540.00	0.00	0.00
Total Expenditures	0.00	11,470.00	11,470.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	10,538.00	(10,470.00)	(4,970.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	10,538.00	(10,470.00)	(4,970.00)		
Add: Fund Balance January 1	8,008.00	18,546.00	23,546.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	18,546.00	8,076.00	18,576.00		

Marion County, Texas
Sheriff Leose Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
LEOSE FUNDS	1,492.06	1,490.00	1,490.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	1,492.06	1,490.00	1,490.00	0.00	0.00
Expenditures:					
Sheriff					
Supplies	0.00	0.00	0.00	0.00	0.00
LEOSE Expenditures	2,897.15	10,000.00	10,000.00	0.00	0.00
Miscellaneous	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
Total Sheriff	2,897.15	10,000.00	10,000.00	0.00	0.00
Total Expenditures	2,897.15	10,000.00	10,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	(1,405.09)	(8,510.00)	(8,510.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(1,405.09)	(8,510.00)	(8,510.00)		
Add: Fund Balance January 1	13,126.99	11,721.90	13,213.96		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	11,721.90	3,211.90	4,703.96		

Marion County, Texas
Constable 1 Leose Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
LEOSE FUNDS	564.76	550.00	564.00	14.00	0.03
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	<u>564.76</u>	<u>550.00</u>	<u>564.00</u>	<u>14.00</u>	<u>0.03</u>
Expenditures:					
Constable #1					
Supplies	0.00	0.00	0.00	0.00	0.00
LEOSE Expenditures	0.00	1,500.00	1,500.00	0.00	0.00
Miscellaneous	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
Total Constable 1	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>1,500.00</u>	<u>1,500.00</u>	<u>0.00</u>	<u>0.00</u>
Excess of Revenues Over (Under)					
Expenditures	<u>564.76</u>	<u>(950.00)</u>	<u>(936.00)</u>	<u>14.00</u>	<u>(0.01)</u>
Other Financing Sources & (Uses)					
Transfers					
Transfer In	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Total Other Financing					
Sources & (Uses)	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	<u>564.76</u>	<u>(950.00)</u>	<u>(936.00)</u>		
Add: Fund Balance January 1	1,319.51	1,884.27	2,449.03		
Increase (Decrease) in					
Fund Balance	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>		
Fund Balance December 31	<u><u>1,884.27</u></u>	<u><u>934.27</u></u>	<u><u>1,513.03</u></u>		

Marion County, Texas
Constable 2 Leose Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
LEOSE FUNDS	0.00	0.00	0.00	0.00	#DIV/0!
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	#DIV/0!
Expenditures:					
Constable #2					
Supplies	0.00	0.00	0.00	0.00	0.00
LEOSE Expenditures	0.00	1,000.00	1,000.00	0.00	0.00
Miscellaneous	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
Total Constable 2	0.00	1,000.00	1,000.00	0.00	0.00
Total Expenditures	0.00	1,000.00	1,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	0.00	(1,000.00)	(1,000.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	(1,000.00)	(1,000.00)		
Add: Fund Balance January 1	1,008.47	1,008.47	1,008.47		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	1,008.47	8.47	8.47		

Marion County, Texas
Attny Leose Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
LEOSE FUNDS	0.00	0.00	0.00	0.00	#DIV/0!
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	0.00	0.00	0.00	0.00	#DIV/0!
Expenditures:					
Attorney					
Supplies	0.00	0.00	0.00	0.00	0.00
LEOSE Expenditures	0.00	664.00	0.00	(664.00)	0.00
Miscellaneous	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
Total Attorney	0.00	664.00	0.00	(664.00)	0.00
Total Expenditures	0.00	664.00	0.00	(1,328.00)	0.00
Excess of Revenues Over (Under) Expenditures	0.00	(664.00)	0.00	1,328.00	(2.00)
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	(664.00)	0.00		
Add: Fund Balance January 1	664.68	664.68	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	664.68	0.68	0.00		

Marion County, Texas
GLO-HMAP
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
FEDERAL FUNDS	18,750.00	18,750.00	56,250.00	37,500.00	2.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	18,750.00	18,750.00	56,250.00	37,500.00	2.00
Expenditures:					
Non-Departmental					
Administration	18,750.00	18,750.00	56,250.00	37,500.00	0.00
Miscellaneous	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
Total Attorney	18,750.00	18,750.00	56,250.00	37,500.00	0.00
Total Expenditures	18,750.00	18,750.00	56,250.00	37,500.00	0.00
Excess of Revenues Over (Under) Expenditures	0.00	0.00	0.00	0.00	#DIV/0!
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	0.00	0.00		
Add: Fund Balance January 1	0.00	0.00	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	0.00	0.00	0.00		

Marion County, Texas
Jp 1 Technology Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	3,006.58	2,000.00	2,000.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	3,006.58	2,000.00	2,000.00	0.00	0.00
Expenditures:					
JP #1					
Supplies	0.00	0.00	0.00	0.00	0.00
Technology Fee Expense	80.00	2,000.00	2,000.00	0.00	0.00
Miscellaneous	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
Total JP 1	80.00	2,000.00	2,000.00	0.00	0.00
Total Expenditures	80.00	2,000.00	2,000.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	2,926.58	0.00	0.00	0.00	#DIV/0!
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	2,926.58	0.00	0.00		
Add: Fund Balance January 1	1,396.43	4,323.01	6,323.01		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	4,323.01	4,323.01	6,323.01		

Marion County, Texas
JP 2 Technology Fund
Fiscal Year Ending December 31,2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	308.32	250.00	250.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	308.32	250.00	250.00	0.00	0.00
Expenditures:					
JP 2					
Supplies	0.00	0.00	0.00	0.00	0.00
Technology Fee Expense	150.00	500.00	500.00	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
Total JP2	150.00	500.00	500.00	0.00	0.00
Total Expenditures	150.00	500.00	500.00	0.00	0.00
Excess of Revenues Over (Under) Expenditures	158.32	(250.00)	(250.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	158.32	(250.00)	(250.00)		
Add: Fund Balance January 1	479.04	637.36	887.36		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	637.36	387.36	637.36		

Marion County, Texas
County Clerk Technology Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	129.90	100.00	100.00	0.00	0.00
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	129.90	100.00	100.00	0.00	0.00
Expenditures:					
County Clerk					
Supplies	0.00	0.00	0.00	0.00	0.00
Software Maintenance	0.00	0.00	0.00	0.00	0.00
Technology Fee Expense	0.00	500.00	500.00	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
Total County Clerk	0.00	500.00	500.00	0.00	0.00
Total Expenditures	0.00	500.00	500.00		
Excess of Revenues Over (Under) Expenditures	129.90	(400.00)	(400.00)	0.00	0.00
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	129.90	(400.00)	(400.00)		
Add: Fund Balance January 1	718.91	848.81	848.81		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	848.81	448.81	448.81		

Marion County, Texas
District Clerk Technology Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Fees of Office	408.21	500.00	400.00	(100.00)	(0.20)
Depository Interest	0.00	0.00	0.00	0.00	0.00
Total Revenues	408.21	500.00	400.00	(100.00)	(0.20)
Expenditures:					
District Clerk					
Supplies	0.00	0.00	0.00	0.00	0.00
Software Maintenance	0.00	0.00	0.00	0.00	0.00
Technology Fee Expense	1,077.02	9,000.00	8,200.00	(800.00)	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
Total District Clerk	1,077.02	9,000.00	8,200.00	(800.00)	0.00
Total Expenditures	1,077.02	9,000.00	8,200.00	(1,600.00)	0.00
Excess of Revenues Over (Under) Expenditures	(668.81)	(8,500.00)	(7,800.00)	1,500.00	(0.18)
Other Financing Sources & (Uses)					
Transfers					
Transfer In	0.00	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	(668.81)	(8,500.00)	(7,800.00)		
Add: Fund Balance January 1	9,302.33	8,633.52	8,405.52		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	8,633.52	133.52	605.52		

Marion County, Texas
Egrants (camera) Fund
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % Change
Revenues:					
Federal Revenue	11,371.50	0.00	0.00	0.00	#DIV/0!
Match	0.00	0.00	0.00	0.00	0.00
Total Revenues	11,371.50	0.00	0.00	0.00	#DIV/0!
Expenditures:					
Sheriff					
Supplies	0.00	0.00	0.00	0.00	0.00
Software Maintenance	0.00	0.00	0.00	0.00	0.00
Communications	16,838.58	0.00	0.00	0.00	#DIV/0!
Telephone	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00
Total Sheriff	16,838.58	0.00	0.00	0.00	#DIV/0!
Total Expenditures	16,838.58	0.00	0.00	0.00	#DIV/0!
Excess of Revenues Over (Under) Expenditures	(5,467.08)	0.00	0.00	0.00	#DIV/0!
Other Financing Sources & (Uses)					
Transfers					
Match	5,467.08	0.00	0.00	0.00	
Total Other Financing Sources & (Uses)	5,467.08	0.00	0.00	0.00	
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	0.00	0.00	0.00		
Add: Fund Balance January 1	0.00	0.00	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	0.00	0.00	0.00		

Marion County, Texas
LATCF
Fiscal Year Ending December 31, 2025

	2023 Actuals	2024 Budget	2025 Adopted Budget	Budget Dollar Change	Budget % change
Revenues:					
Federal Funding	92,974.20	0.00	0.00	0.00	0.00%
Total Revenues	92,974.20	0.00	0.00	0.00	0.00%
Expenditures:					
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	0.00	0.00	0.00	0.00	0.00%
Infrastructure	0.00	0.00	0.00	0.00	0.00%
Revenue Replacement	0.00	0.00	0.00	0.00	0.00%
Fire Prevention - Jail / Annex	0.00	119,498.00	0.00	(119,498.00)	0.00%
da vehicle	0.00	0.00	0.00	0.00	0.00%
parking lot	0.00	0.00	0.00	0.00	0.00%
Jail/Annex Renovation	17,256.58	0.00	0.00	0.00	0.00%
jail engineer	0.00	0.00	0.00	0.00	0.00%
jp / constable 2 building	0.00	0.00	0.00	0.00	0.00%
courtroom carpet	0.00	0.00	0.00	0.00	0.00%
Administrative	0.00	0.00	0.00	0.00	0.00%
Total LATCF	17,256.58	119,498.00	0.00	(119,498.00)	0.00%
Total Expenditures	17,256.58	119,498.00	0.00	(119,498.00)	0.00%
Excess of Revenues Over (Under) Expenditures	75,717.62	(119,498.00)	0.00	119,498.00	0.00%
Other Financing Sources & (Uses)					
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%
Total Other Financing Sources & (Uses)	0.00	0.00	0.00	0.00	0.00%
Excess of Revenues & Other Sources Over (Under) Expenditures And Other Uses	75,717.62	(119,498.00)	0.00		
Add: Fund Balance January 1	92,974.20	168,691.82	0.00		
Increase (Decrease) in Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	168,691.82	49,193.82	0.00		

Marion County, Texas
Capital Projects Fund - Jail
Fiscal Year Ending December 31, 2025

	2023	2024	2025	Budget	Budget
	Actuals	Budget	Adopted	Dollar	%
			Budget	Change	Change
Revenues:					
State Funding	0.00	0.00	0.00	0.00	0%
Depository Interest	0.00	0.00	0.00	0.00	0%
Total Revenues	0.00	0.00	0.00	0.00	0%
Expenditures:					
Maintenance					
general conditions	0.00	0.00	0.00	0.00	0%
site construction	0.00	0.00	0.00	0.00	0%
concrete	0.00	0.00	0.00	0.00	0%
masonry	0.00	0.00	0.00	0.00	0%
metals	0.00	0.00	0.00	0.00	0%
carpentry	0.00	0.00	0.00	0.00	0%
thermal/moisture protection	0.00	0.00	0.00	0.00	0%
doors/windows	0.00	0.00	0.00	0.00	0%
finishes	0.00	0.00	0.00	0.00	0%
specialties	0.00	0.00	0.00	0.00	0%
equipment	0.00	0.00	0.00	0.00	0%
furnishings	0.00	0.00	0.00	0.00	0%
special construction	0.00	0.00	0.00	0.00	0%
conveying systems	0.00	0.00	0.00	0.00	0%
mechanical	0.00	0.00	0.00	0.00	0%
electrical	0.00	0.00	0.00	0.00	0%
Architect/Engineer Prof Services	0.00	0.00	0.00	0.00	0%
contractors overhead	0.00	0.00	0.00	0.00	0%
project contingency	0.00	0.00	0.00	0.00	0%
Total Maintenance	0.00	0.00	0.00	0.00	0%
Non-Departmental					
miscellaneous	0.00	0.00	0.00	0.00	0%
capital outlay	0.00	0.00	0.00	0.00	0%
emergency management	0.00	0.00	0.00	0.00	0%
supplies	0.00	0.00	0.00	0.00	0%
Total Non-Departmental	0.00	0.00	0.00	0.00	0%
Total Expenditures	0.00	0.00	0.00	0.00	0%
Excess of Revenues Over (Under)					
Expenditures	0.00	0.00	0.00	0.00	0%
Other Financing Sources & (Uses)					
Transfers TO					
From General Fund	0.00	(42,000.00)	(42,000.00)	0.00	0%
Total Other Financing					
Sources & (Uses)	0.00	(42,000.00)	(42,000.00)	0.00	0%
Excess of Revenues & Other					
Sources Over (Under) Expenditures					
And Other Uses	0.00	(42,000.00)	(42,000.00)		
Add: Fund Balance January 1	42,000.00	42,000.00	42,000.00		
Increase (Decrease) in					
Fund Balance	0.00	0.00	0.00		
Fund Balance December 31	42,000.00	0.00	0.00		

Marion County Budget
January – December 2025
Appendix

1. Tax Rate Calculation Worksheet for General Fund – Form 50-856
2. Tax Rate Calculation Worksheet for Special Road & Bridge Fund – Form 50-856

2024 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.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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). ¹	\$ 930,454,044
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 131,454,552
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 798,999,492
4.	Prior year total adopted tax rate.	\$ 0.4485552 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 798,999,492
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 840,960 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 947,620 C. Value loss. Add A and B. ⁶	\$ 1,788,580
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 7,688,510 B. Current year productivity or special appraised value: - \$ 517,250 C. Value loss. Subtract B from A. ⁷	\$ 7,171,260
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,959,840
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 790,039,652
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,543,763
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 9,090
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 3,552,853
18.	Total current year taxable value on the current year 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. ¹¹ A. Certified values: \$ 986,808,403 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,235,343 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 994,043,746

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. 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. ¹⁴ \$ 212,990	
	B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 212,990
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 148,339,862
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 845,916,874
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 29,554,940
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 29,554,940
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 816,361,934
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.4352056 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5066820 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.4485552 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 798,999,492

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 3,583,953
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 9,090</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year 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</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 9,090</p> <p>E. Add Line 30 to 31D.</p>	\$ 3,593,043
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 816,361,934
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.4401286 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year 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</p> <p>B. Prior year 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000000 /\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ <u>92,753</u> B. Prior year indigent defense compensation expenditures. 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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>81,721</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0013513</u> /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>0.0005005</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.0005010</u> /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ <u>0</u> B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ <u>0</u> 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
38.	Rate adjustment for defunding municipality. 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 Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ <u>0</u> B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ <u>0</u> C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0.0000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.0000000</u> /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.4406296</u> /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ <u>584,688</u> B. Divide Line 40A by Line 32 and multiply by \$100. \$ <u>0.0716211</u> /\$100 C. Add Line 40B to Line 39.	\$ <u>0.5122507</u> /\$100
41.	Current year voter-approval M&O rate. 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. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ <u>0.5301794</u> /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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: <ol style="list-style-type: none"> 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 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000000 / \$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: <ol style="list-style-type: none"> (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 108.51 % B. Enter the prior year actual collection rate 108.51 % C. Enter the 2022 actual collection rate 109.48 % D. Enter the 2021 actual collection rate 102.20 % 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%. ³¹	108.51 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000000 / \$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.5301794 / \$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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.	\$ 0.0000000 / \$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.6049963 /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 584,688
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0691188 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5066820 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5066820 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6049963 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5358775 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. 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).	\$ 0.5358775 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.6338430 /\$100 \$ 0.1256740 /\$100 \$ 0.5081690 /\$100 \$ 0.5222938 /\$100 \$ -0.0141250 /\$100 \$ 809,991,700 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.6790933 /\$100 \$ 0.0403604 /\$100 \$ 0.6387329 /\$100 \$ 0.5444274 /\$100 \$ 0.0943060 /\$100 \$ 721,669,700 \$ 680,577
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.6293892 /\$100 \$ 0.0179070 /\$100 \$ 0.6114822 /\$100 \$ 0.6069036 /\$100 \$ 0.0045790 /\$100 \$ 650,078,545 \$ 29,767
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 710,344 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0839732 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6198510 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1)-(a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5129165 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0591070 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5720235 /\$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.⁴⁶

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.⁴⁹

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. 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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5222938 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 790,039,652
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 816,361,934
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ <u>0.6198510</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5066820 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.6198510 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68

De minimis rate. \$ 0.5720235 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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 the Tax Code.⁵²

**print
here**

KAREN G. JONES, PCC, CTOP, PCAC; TAX ASSESSOR

Printed Name of Taxing Unit Representative

**sign
here**

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)

2024 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.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year 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). ¹	\$ 921,861,304
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year 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 last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 126,617,092
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 795,244,212
4.	Prior year total adopted tax rate.	\$ 0.0737386 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 795,244,212
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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 the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 840,960 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 923,940 C. Value loss. Add A and B. ⁶	\$ 1,764,900
11.	Prior year 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 the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 7,688,510 B. Current year productivity or special appraised value: - \$ 517,250 C. Value loss. Subtract B from A. ⁷	\$ 7,171,260
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,936,160
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 786,308,052
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 579,812
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax 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 the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 1,288
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 581,100
18.	Total current year taxable value on the current year 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. ¹¹ A. Certified values: \$ 978,446,793 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 7,235,343 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 current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total current year value. Add A and B, then subtract C and D.	\$ 985,682,136

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. 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. ¹⁴ \$ 212,990	
	B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 212,990
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year 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 the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 143,373,862
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 842,521,264
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. 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, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ 29,526,370
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 29,526,370
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 812,994,894
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.0714764 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ 0.5066820 /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.0737386 /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 795,244,212

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 586,401
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding the prior tax year. 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 2023. This line applies only to tax years preceding the prior tax year. + \$ 1,288</p> <p>B. Prior year 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 current year captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. Prior year 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</p> <p>D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,288</p> <p>E. Add Line 30 to 31D.</p>	\$ 587,689
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 812,994,894
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.0722869 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. Current year 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</p> <p>B. Prior year 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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. Current year 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, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0</p> <p>B. Prior year 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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____/\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. 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, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0 B. Prior year indigent defense compensation expenditures. 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, 2022 and ending on June 30, 2023, 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. \$ 0.0000000 /\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000000 /\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ 0 B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ 0 C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000000 /\$100
38.	Rate adjustment for defunding municipality. 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 Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. 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.	\$ 0.0000000 /\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.0722869 /\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 0 B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000000 /\$100 C. Add Line 40B to Line 39.	\$ 0.0722869 /\$100
41.	Current year voter-approval M&O rate. 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. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.0748169 /\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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: 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 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ 0.0000000 /\$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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. ²⁸ Enter debt amount \$ 0 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 108.51 % B. Enter the prior year actual collection rate..... 108.51 % C. Enter the 2022 actual collection rate. 109.48 % D. Enter the 2021 actual collection rate. 102.20 % 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%. ³¹	108.51 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 842,521,264
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.0000000 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.0748169 /\$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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.	\$ 0.0000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.6049963 /\$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.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 584,688
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0691188 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5066820 /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.5066820 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6049963 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.5358775 /\$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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. 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).	\$ 0.5358775 /\$100

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

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.6338430 /\$100 \$ 0.1256740 /\$100 \$ 0.5081690 /\$100 \$ 0.5222938 /\$100 \$ -0.0141250 /\$100 \$ 809,991,700 \$ 0
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.6790933 /\$100 \$ 0.0403604 /\$100 \$ 0.6387329 /\$100 \$ 0.5444274 /\$100 \$ 0.0943060 /\$100 \$ 721,669,700 \$ 680,577
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.6293892 /\$100 \$ 0.0179070 /\$100 \$ 0.6114822 /\$100 \$ 0.6069036 /\$100 \$ 0.0045790 /\$100 \$ 650,078,545 \$ 29,767
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 710,344 /\$100
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0839732 /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.6198510 /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

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.⁴⁴ 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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.5129165 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 845,916,874
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.0591070 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.5720235 /\$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.⁴⁶

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.⁴⁹

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. 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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.5222938 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete Form 50-856-a, <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 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000000 /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 790,039,652
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 816,361,934
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ 0.0000000 /\$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.042(c)

⁵¹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 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 68 (taxing units with the unused increment rate).	\$ 0.6198510 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.5066820 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: 27

Voter-approval tax rate. \$ 0.6198510 /\$100
 As applicable, enter the current year 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 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).

Indicate the line number used: 68

De minimis rate. \$ 0.5720235 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

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 the Tax Code.⁵²

print here ➔ KAREN G. JONES, PCC, CTOP, PCAC; TAX ASSESSOR

Printed Name of Taxing Unit Representative

sign here ➔

Taxing Unit Representative

Date

08/07/2024

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)