

**PROPOSED
2023
BUDGET
THROCKMORTON
COUNTY
TEXAS**

2022

THROCKMORTON COUNTY OFFICIALS

| | |
|------------------------------------|---------------------------|
| County Judge | Trey Carrington |
| County Commissioners | |
| Precinct 1 | Casey Wells |
| Precinct 2 | Kasey Hibbitts |
| Precinct 3 | Greg Brockman |
| Precinct 4 | Klay Mitchell |
| County & District Clerk | Dianna Moore |
| Sheriff / Tax Assessor | James K. Wigington |
| Justice of the Peace | Bobby Thompson |
| County Treasurer | Brenda Rankin |
| County Attorney Pro Tem | Kristen Fouts |

September 26, 2022

TO: COUNTY COMMISSIONER'S COURT AND
CITIZENS OF THE COUNTY OF
THROCKMORTON COUNTY, TEXAS

This letter submitted herewith for your consideration is the proposed budget of Throckmorton County for the fiscal year January 1, 2023 through December 31, 2023. This budget for a county with an estimated population of 1,440 people anticipates total funds available of \$2,595,232.00 and total disbursements of \$2,541,721.00. These figures represent an increase of 1.22% in available funds and an increase of 1.83% in disbursements when compared to the original 2022 budget. Approximately 86.67% of the receipts will be realized through a proposed ad valorem tax of \$0.878022/100 of assessed valuation, which is \$0.118552/100 lower than last years tax rate of \$0.996574/100. The remainder of the receipts will come from other local sources and various state payments.

Also, we are anticipating monies from the windmill farms that are being erected in our county. Depending on completion dates we could be receiving revenues from these projects in 2023.

More detailed information of the proposed budget, including comparisons with previous years will be found in the schedules that follow.

This budget was prepared as requested by the Commissioner's Court. I will be pleased to answer any questions that you might have.

Sincerely,

A handwritten signature in cursive script that reads "Brenda Rankin".

Brenda Rankin, County Treasurer

| 2022 VALUATION | | | | |
|--|------------------|--|----------------------|---------------------|
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| | <u>VALUATION</u> | | <u>PROPOSED RATE</u> | <u>COLLECTIONS</u> |
| GENERAL | \$ 216,753,134 | | 0.704916 | \$ 1,527,928 |
| ROAD & BRIDGE | \$ 216,753,134 | | 0.132128 | \$ 286,392 |
| FARM/MARKET | \$ 215,510,744 | | <u>0.040978</u> | <u>\$ 88,312</u> |
| | | | 0.878022 | \$ 1,902,632 |
| | | | | |
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| | | | | |
| | | | | |
| TOTAL 2021 TAX RATE & COLLECTIONS | | | 0.878022 | \$ 1,902,632 |
| | | | | |
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| | | | | |

| BUDGET SUMMARY | | | | |
|-------------------------------------|------------------------|------------------------|--------------------------|--------------------------|
| <u>FUND</u> | <u>BALANCE</u> | <u>RECEIPTS</u> | <u>DISBURSALS</u> | <u>BALANCE</u> |
| | <u>1/1/2023</u> | <u>2022</u> | <u>2022</u> | <u>12/31/2023</u> |
| GENERAL | \$350,000.00 | \$1,648,228.00 | \$1,983,946.00 | \$14,282.00 |
| PRECINCTS | \$50,000.00 | \$547,004.00 | \$557,775.00 | \$39,229.00 |
| | \$400,000.00 | \$2,195,232.00 | \$2,541,721.00 | \$53,511.00 |
| ANTICIPATED RESERVE GENERAL | | \$556,800.00 | \$556,800.00 | |
| ANTICIPATED RESERVE PRECINCTS | | \$320,000.00 | \$320,000.00 | |
| <u>RECEIPT SOURCE 2023</u> | | | | |
| Ad Valorem Taxes | | \$1,902,632.00 | | |
| Auto Registration | | \$160,000.00 | | |
| Fees/Fines | | \$93,100.00 | | |
| State Comptroller | | \$37,500.00 | | |
| Interest | | \$2,000.00 | | |
| | | \$2,195,232.00 | | |
| AVAILABLE FUNDS FOR 2023 | | | | \$2,595,232.00 |
| ANTICIPATED WINDMILL REVENUE 2023 | | | | \$876,800.00 |
| <u>DISBURSAL SOURCE 2023</u> | | | | |
| Judge | | | \$93,067.00 | |
| Clerk | | | \$107,166.00 | |
| Treasurer | | | \$63,292.00 | |
| Justice of the Peace | | | \$65,082.00 | |
| Sheriff | | | \$325,445.00 | |
| Prisoner Care | | | \$35,000.00 | |
| Court Expenses | | | \$103,200.00 | |
| Community Services | | | \$16,000.00 | |
| County Property/Maintenance | | | \$119,724.00 | |
| Extension Service | | | \$25,580.00 | |
| Show Barn | | | \$4,000.00 | |
| Elections | | | \$43,000.00 | |
| Non Department Expenses | | | \$590,320.00 | |
| Insurance | | | \$260,250.00 | |
| Commissioners Court | | | \$132,820.00 | |
| Precincts | | | \$557,775.00 | |
| | | | \$2,541,721.00 | |
| BALANCE DEC. 31, 2023 | | | | \$53,511.00 |

GENERAL FUND REVENUE

| ACCT | | <u>2021 ACTUAL</u> | <u>2022 BUDGET</u> | <u>2023 BUDGET</u> |
|------|------------------------------|---------------------|---------------------|---------------------|
| 301 | TAXES | 1,674,609.37 | 1,443,288.00 | 1,527,928.00 |
| 306 | MIXED BEVERAGE TAX | 1,802.54 | 2,000.00 | 2,000.00 |
| 311 | COURT RECORDS PRESERVATION | 225.00 | 300.00 | 300.00 |
| 312 | LAW ENFORCEMENT | 2,407.41 | 5,000.00 | 3,000.00 |
| 313 | SECURITY FUND | 1,180.02 | 1,500.00 | 1,500.00 |
| 314 | COUNTY ATTORNEY | 60.00 | 500.00 | 200.00 |
| 315 | COUNTY RECORD MANAGEMENT | 165.40 | 300.00 | 300.00 |
| 316 | COUNTY & DISTRICT CLERK | 40,372.31 | 40,000.00 | 40,000.00 |
| 317 | CLERK'S RECORD MANAGEMENT | 9,463.77 | 8,000.00 | 8,000.00 |
| 318 | COUNTY ASSESSOR/COLLECTOR | 3,107.00 | 3,000.00 | 3,000.00 |
| 319 | VITAL STATISTICS FUND | 33.00 | 100.00 | 100.00 |
| 320 | COUNTY TREASURER | 418.57 | 1,800.00 | 1,000.00 |
| 321 | ARCHIVES FUND | 8,490.00 | 8,000.00 | 8,000.00 |
| 322 | COUNTY JUDGE | 36.00 | 100.00 | 100.00 |
| 324 | COURT REPORTER | 309.00 | 500.00 | 500.00 |
| 326 | JUSTICE OF THE PEACE | 66,819.89 | 20,000.00 | 20,000.00 |
| 327 | JUDICIAL TECHNOLOGY FUND | 180.47 | 1,000.00 | 1,000.00 |
| 328 | JURY | 80.00 | 200.00 | 200.00 |
| 330 | STATE FEES | (26,096.04) | - | - |
| 331 | BAIL BOND FEES | - | 100.00 | 100.00 |
| 332 | DIGITIZED COURT RECORDS | - | 100.00 | 100.00 |
| 333 | CHILD ABUSE PROTECTION | 60.00 | 100.00 | 100.00 |
| 334 | 11TH COURT OF APPEALS | 145.00 | - | - |
| 338 | INTEREST | 1,406.60 | 3,000.00 | 2,000.00 |
| 339 | COURT APPOINTED ATTORNEYS | 64.00 | 2,000.00 | 2,000.00 |
| 340 | LAW LIBRARY | 980.00 | 1,000.00 | 1,000.00 |
| 342 | VOTER REGISTRATION | - | 500.00 | 500.00 |
| 345 | JUDICIAL EDUCATION & SUPPORT | 5.00 | - | 100.00 |
| 346 | JUDGE STATE SUPPLEMENT | 25,200.00 | 25,200.00 | 25,200.00 |
| 355 | STATE GRANT PROCEEDS | 19,558.41 | - | - |
| 356 | BONDS | - | - | - |
| 359 | AMERICAN RESCUE PLAN | 145,776.00 | | |
| 360 | NURSING HOME UPL | 720,798.50 | - | - |
| 362 | OTHER | 1,730.09 | - | - |
| | | <u>2,699,387.31</u> | <u>1,567,588.00</u> | <u>1,648,228.00</u> |
| 363 | ANTICIPATED WINDMILL FUNDS | - | <u>320,000.00</u> | <u>556,800.00</u> |
| | | <u>2,699,387.31</u> | <u>1,887,588.00</u> | <u>2,205,028.00</u> |

GENERAL FUND

| ACCT | DESCRIPTION | 2021 ACTUAL | YTD 8/31/22 | 2022 BUDGET | 2023 PROPOSED |
|------|---------------------------|---------------|--------------|---------------|---------------|
| 402 | JUDGE'S SALARY | \$ 35,132.00 | \$ 23,421.28 | \$ 35,132.00 | \$ 35,785.00 |
| 403 | JUDGE'S STATE SUPPLEMENT | \$ 25,200.00 | \$ 13,433.36 | \$ 25,200.00 | \$ 25,200.00 |
| 404 | SECRETARY'S SALARY | \$ 14,616.00 | \$ 9,688.00 | \$ 14,616.00 | \$ 16,182.00 |
| 405 | PART TIME HELP | \$ - | \$ - | \$ - | \$ 4,000.00 |
| 406 | TRAVEL ALLOWANCE | \$ 900.00 | \$ 600.00 | \$ 900.00 | \$ 900.00 |
| 408 | JUVENILE PROBATION BOARD | \$ 600.00 | \$ 400.00 | \$ 600.00 | \$ 600.00 |
| 410 | OFFICE SUPPLIES | \$ 1.00 | \$ 23.00 | \$ 200.00 | \$ 200.00 |
| 412 | POSTAGE | \$ 151.00 | \$ 162.00 | \$ 200.00 | \$ 200.00 |
| 414 | EMERGENCY MANAGEMENT | \$ - | \$ - | \$ - | \$ 5,000.00 |
| 416 | DUES & CONFERENCES | \$ 200.00 | \$ - | \$ 500.00 | \$ 5,000.00 |
| | | \$ 76,800.00 | \$ 47,727.64 | \$ 77,348.00 | \$ 93,067.00 |
| 426 | CLERK'S SALARY | \$ 33,381.00 | \$ 22,484.64 | \$ 33,727.00 | \$ 38,552.00 |
| 428 | DEPUTY'S SALARY | \$ 29,337.13 | \$ 19,320.00 | \$ 29,312.00 | \$ 32,364.00 |
| 431 | PART TIME HELP | \$ 1,223.00 | \$ 1,115.50 | \$ 5,000.00 | \$ 5,000.00 |
| 432 | OFFICE SUPPLIES | \$ 779.51 | \$ 261.03 | \$ 1,500.00 | \$ 1,500.00 |
| 434 | POSTAGE | \$ 861.00 | \$ 330.00 | \$ 1,000.00 | \$ 1,000.00 |
| 440 | DUES & CONFERENCES | \$ 2,110.63 | \$ 1,494.21 | \$ 4,500.00 | \$ 5,000.00 |
| 442 | ARCHIVE FUNDS | \$ 49,929.00 | \$ - | \$ 45,000.00 | \$ 5,000.00 |
| 444 | RECORD MANAGEMENT FUND | \$ - | \$ - | \$ 5,000.00 | \$ 5,000.00 |
| 445 | VITAL STATISTICS EXPENSES | \$ - | \$ - | \$ 250.00 | \$ 250.00 |
| 446 | SOFTWARE MAINTENANCE | \$ 9,635.00 | \$ 6,760.00 | \$ 10,000.00 | \$ 10,000.00 |
| 448 | OFFICE EQUIPMENT | \$ 2,242.06 | \$ 1,955.02 | \$ 3,500.00 | \$ 3,500.00 |
| | | \$ 129,498.33 | \$ 53,720.40 | \$ 138,789.00 | \$ 107,166.00 |
| 452 | TREASURER'S SALARY | \$ 35,612.00 | \$ 23,741.28 | \$ 35,612.00 | \$ 36,992.00 |
| 454 | PART TIME HELP | \$ - | \$ 1,415.00 | \$ 3,000.00 | \$ 13,000.00 |
| 458 | OFFICE SUPPLIES | \$ 984.26 | \$ 853.72 | \$ 1,500.00 | \$ 2,000.00 |
| 460 | POSTAGE | \$ 566.90 | \$ 582.82 | \$ 600.00 | \$ 800.00 |
| 464 | DUES & CONFERENCES | \$ 1,155.26 | \$ 175.00 | \$ 1,000.00 | \$ 3,000.00 |
| 468 | SOFTWARE MAINTENANCE | \$ - | \$ 6,000.00 | \$ 1,200.00 | \$ 7,000.00 |
| 470 | OFFICE EQUIPMENT | \$ 17.86 | \$ 101.28 | \$ 500.00 | \$ 500.00 |
| | | \$ 38,336.28 | \$ 32,869.10 | \$ 43,412.00 | \$ 63,292.00 |
| 476 | J.P.'S SALARY | \$ 28,962.00 | \$ 19,308.00 | \$ 28,962.00 | \$ 33,150.00 |
| 478 | SECRETARY'S SALARY | \$ 14,616.00 | \$ 9,688.00 | \$ 14,616.00 | \$ 16,182.00 |
| 479 | PART TIME HELP | \$ - | \$ - | \$ - | \$ 4,000.00 |
| 482 | OFFICE SUPPLIES | \$ 227.18 | \$ 60.18 | \$ 500.00 | \$ 500.00 |
| 484 | POSTAGE | \$ 198.80 | \$ 16.72 | \$ 250.00 | \$ 250.00 |
| 488 | DUES & CONFERENCES | \$ 1,097.56 | \$ 721.23 | \$ 1,500.00 | \$ 1,500.00 |
| 490 | TECHNOLOGY EXPENSES | \$ - | \$ 1,401.85 | \$ 4,000.00 | \$ 4,000.00 |
| 492 | SOFTWARE MAINTENANCE | \$ 2,710.00 | \$ - | \$ 3,500.00 | \$ 3,500.00 |
| 494 | OFFICE EQUIPMENT | \$ 1,203.63 | \$ 1,233.55 | \$ 2,000.00 | \$ 2,000.00 |
| | | \$ 49,015.17 | \$ 32,429.53 | \$ 55,328.00 | \$ 65,082.00 |

GENERAL FUND

| ACCT | DESCRIPTION | 2021 ACTUAL | YTD 8/31/22 | 2022 BUDGET | 2023 PROPOSED |
|------|-----------------------------------|---------------|---------------|---------------|---------------|
| 502 | SHERIFF'S SALARY | \$ 36,232.00 | \$ 24,501.28 | \$ 36,752.00 | \$ 42,187.00 |
| 504 | DEPUTY'S SALARY (1) | \$ 18,135.00 | \$ 8,570.00 | \$ 32,244.00 | \$ 35,468.00 |
| 505 | DEPUTY'S SALARY (2) | \$ 17,244.00 | \$ 11,496.00 | \$ 17,244.00 | \$ 20,468.00 |
| 506 | ADMINISTRATIVE ASSISTANT'S SALARY | \$ 29,953.52 | \$ 22,003.24 | \$ 29,812.00 | \$ 33,404.00 |
| 508 | DISPATCHER'S SALARIES | \$ 86,855.42 | \$ 72,681.07 | \$ 87,500.00 | \$ 103,000.00 |
| 510 | PART TIME HELP | \$ 825.00 | \$ - | \$ 4,000.00 | \$ 4,000.00 |
| 512 | TRAVEL EXPENSE, MEALS | \$ 778.90 | \$ 11.48 | \$ 1,000.00 | \$ 1,000.00 |
| 514 | OFFICE SUPPLIES | \$ 3,161.30 | \$ 1,351.26 | \$ 2,000.00 | \$ 3,000.00 |
| 516 | POSTAGE | \$ 548.34 | \$ 587.35 | \$ 600.00 | \$ 700.00 |
| 518 | OPERATING EXPENSES | \$ 6,203.29 | \$ 4,169.69 | \$ 6,000.00 | \$ 7,000.00 |
| 520 | CELL PHONES | \$ 2,596.93 | \$ 1,668.55 | \$ 3,000.00 | \$ 3,000.00 |
| 522 | COMMUNICATIONS | \$ 6,123.67 | \$ 1,037.24 | \$ 3,500.00 | \$ 7,000.00 |
| 524 | AUTO MAINTENANCE | \$ 20,343.23 | \$ 15,428.88 | \$ 20,000.00 | \$ 25,000.00 |
| 526 | NIBRS | \$ 7,476.00 | \$ 4,984.00 | \$ 7,500.00 | \$ 7,500.00 |
| 528 | DUES & CONFERENCES | \$ 3,139.62 | \$ 2,950.81 | \$ 4,000.00 | \$ 4,000.00 |
| 530 | OFFICE EQUIPMENT | \$ 3,576.66 | \$ 1,177.68 | \$ 5,000.00 | \$ 5,000.00 |
| 532 | VEHICLES | \$ 14,334.01 | \$ 38,052.00 | \$ 47,055.00 | \$ 23,718.00 |
| | | \$ 257,526.89 | \$ 210,670.53 | \$ 307,207.00 | \$ 325,445.00 |
| | | | | | |
| | | | | | |
| 534 | PRISONER CARE-BOARDING | \$ 32,609.56 | \$ 19,975.00 | \$ 20,000.00 | \$ 30,000.00 |
| 536 | PRISONER CARE-OTHER | \$ 4,086.83 | \$ 601.84 | \$ 2,500.00 | \$ 5,000.00 |
| | | \$ 36,696.39 | \$ 20,576.84 | \$ 22,500.00 | \$ 35,000.00 |
| | | | | | |
| | | | | | |
| 552 | D.A.'S SECRETARY'S SALARY | \$ 6,237.84 | \$ 4,216.19 | \$ 6,200.00 | \$ 6,500.00 |
| 553 | DISTRICT COURT COORDINATOR | \$ 7,034.64 | \$ 4,906.31 | \$ 7,000.00 | \$ 7,400.00 |
| 554 | COURT REPORTER'S SALARY | \$ 10,832.54 | \$ 7,302.99 | \$ 11,000.00 | \$ 12,000.00 |
| 555 | COMMUNITY SUPERVISION | \$ 1,158.24 | \$ 1,111.92 | \$ 1,700.00 | \$ 1,700.00 |
| 556 | COUNTY ATTORNEY'S SALARY | \$ - | \$ - | \$ - | \$ - |
| 558 | PROBATION CHAIRMAN'S SALARY | \$ 1,200.00 | \$ 600.00 | \$ 1,200.00 | \$ 1,200.00 |
| 559 | COUNTY ATTORNEY CONTRACT | \$ 28,956.00 | \$ 21,717.00 | \$ 30,000.00 | \$ 34,500.00 |
| 560 | JURORS | \$ 466.00 | \$ 880.00 | \$ 5,000.00 | \$ 5,000.00 |
| 561 | PROBATION BOARD-DA | \$ 1,200.00 | \$ 600.00 | \$ 1,200.00 | \$ 1,200.00 |
| 564 | COURT APPOINTED ATTORNEYS | \$ 5,813.00 | \$ 11,744.00 | \$ 15,000.00 | \$ 15,000.00 |
| 566 | COUNTY ATTY SECRETARY | \$ - | \$ - | \$ - | \$ 3,000.00 |
| 570 | COUNTY ATTORNEY OFFICE EXPENSES | \$ 54.00 | \$ - | \$ 500.00 | \$ 200.00 |
| 574 | COURT EXPENSES | \$ 9,373.98 | \$ 3,695.35 | \$ 15,000.00 | \$ 15,000.00 |
| 576 | LAW LIBRARY EXPENSES | \$ - | \$ - | \$ 500.00 | \$ 500.00 |
| | | \$ 72,326.24 | \$ 56,773.76 | \$ 94,300.00 | \$ 103,200.00 |

GENERAL FUND

| ACCT | DESCRIPTION | 2021 ACTUAL | YTD 8/31/22 | 2022 BUDGET | 2023 PROPOSED |
|------|------------------------------|--------------|--------------|---------------|---------------|
| 583 | VETERAN OFFICER EXPENSES | \$ - | \$ 12.98 | \$ 2,000.00 | \$ 2,000.00 |
| 586 | GAME WARDEN | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 588 | MUSEUM | \$ 630.54 | \$ 479.51 | \$ 1,000.00 | \$ 1,000.00 |
| 592 | PUBLIC LIBRARY | \$ 12,000.00 | \$ 12,000.00 | \$ 12,000.00 | \$ 12,000.00 |
| | | \$ 12,630.54 | \$ 12,492.49 | \$ 16,000.00 | \$ 16,000.00 |
| 601 | CONVENIENCE STATION | \$ 14,570.00 | \$ 9,682.00 | \$ 15,000.00 | \$ 16,224.00 |
| 602 | JANITOR/LAWN CARE | \$ 14,610.00 | \$ 8,243.04 | \$ 19,000.00 | \$ 21,000.00 |
| 605 | TELEPHONE | \$ 27,207.38 | \$ 7,713.40 | \$ 37,000.00 | \$ 12,000.00 |
| 606 | UTILITIES | \$ 10,828.57 | \$ 8,101.42 | \$ 17,000.00 | \$ 17,000.00 |
| 607 | ANNEX UTILITIES | \$ 7,608.00 | \$ 4,922.06 | \$ 8,000.00 | \$ 8,000.00 |
| 608 | COURTHOUSE SUPPLIES | \$ 3,052.03 | \$ 2,882.49 | \$ 3,500.00 | \$ 3,500.00 |
| 609 | ANNEX SUPPLIES | \$ 941.78 | \$ 1,711.09 | \$ 1,000.00 | \$ 2,000.00 |
| 610 | MAINTENANCE & REPAIRS | \$ 8,089.73 | \$ 9,314.67 | \$ 12,000.00 | \$ 20,000.00 |
| 611 | ANNEX MAINTENANCE & REPAIRS | \$ 9,438.01 | \$ 8,298.53 | \$ 5,000.00 | \$ 20,000.00 |
| | | \$ 96,345.50 | \$ 60,868.70 | \$ 117,500.00 | \$ 119,724.00 |
| 626 | C.E.A.-AG. SALARY | \$ 11,030.00 | \$ 3,217.06 | \$ 11,030.00 | \$ 11,030.00 |
| 630 | TRAVEL | \$ 6,050.00 | \$ 1,764.56 | \$ 6,050.00 | \$ 6,050.00 |
| 632 | SUPPLIES | \$ 701.65 | \$ 1,329.83 | \$ 1,500.00 | \$ 1,500.00 |
| 634 | TELEPHONE | \$ 879.22 | \$ - | \$ - | \$ - |
| 636 | COMPUTER MAINTENANCE | \$ - | \$ 919.00 | \$ - | \$ - |
| 638 | STOCK SHOW EXPENSES | \$ 2,393.01 | \$ 696.92 | \$ 4,000.00 | \$ 4,000.00 |
| 639 | CONFERENCE/MEETINGS | \$ 607.78 | \$ - | \$ 3,000.00 | \$ 3,000.00 |
| | | \$ 21,661.66 | \$ 7,927.37 | \$ 25,580.00 | \$ 25,580.00 |
| 642 | SHOW BARN UTILITIES | \$ 1,899.68 | \$ 1,807.52 | \$ 3,000.00 | \$ 3,000.00 |
| 644 | SHOW BARN MAINTENANCE | \$ 69.01 | \$ 53.38 | \$ 1,000.00 | \$ 1,000.00 |
| | | \$ 1,968.69 | \$ 1,860.90 | \$ 4,000.00 | \$ 4,000.00 |
| 654 | ELECTION JUDGES & CLERKS | \$ 2,239.14 | \$ 6,858.00 | \$ 5,000.00 | \$ 5,000.00 |
| 655 | ELECTION EQUIPMENT | \$ 22,635.59 | \$ 7,871.38 | \$ 20,000.00 | \$ 10,000.00 |
| 656 | SUPPLIES, BALLOTS | \$ 2,828.64 | \$ 3,444.52 | \$ 5,000.00 | \$ 5,000.00 |
| 657 | VOTER REGISTRAR/ELECTION ADM | \$ 13,124.63 | \$ 11,132.89 | \$ 15,000.00 | \$ 20,500.00 |
| 658 | VOTER REGISTRATION FUND | \$ 76.00 | \$ 716.42 | \$ 1,000.00 | \$ 1,000.00 |
| 659 | EDUCATION EXPENSES | \$ 1,070.00 | \$ 1,149.76 | \$ 1,500.00 | \$ 1,500.00 |
| | | \$ 41,974.00 | \$ 31,172.97 | \$ 47,500.00 | \$ 43,000.00 |

GENERAL FUND

| ACCT | DESCRIPTION | 2021 ACTUAL | YTD 8/31/22 | 2022 BUDGET | 2023 PROPOSED |
|------|------------------------------|-----------------|-----------------|-----------------|-----------------|
| 662 | AUDITOR'S FEE | \$ 35,000.00 | \$ 17,500.00 | \$ 35,000.00 | \$ 20,000.00 |
| 666 | EMPLOYEE BENEFITS-SS/RET. | \$ 117,972.42 | \$ 83,321.30 | \$ 118,500.00 | \$ 140,000.00 |
| 667 | UNEMPLOYMENT | \$ - | \$ - | \$ 2,500.00 | \$ 5,000.00 |
| 668 | APPRAISAL DIST. FEES | \$ 150,539.87 | \$ 62,437.18 | \$ 137,000.00 | \$ 75,000.00 |
| 669 | COMPUTER TECHNOLOGY | \$ 60,596.15 | \$ 27,998.66 | \$ 60,000.00 | \$ 60,000.00 |
| 670 | MISCELLANEOUS | \$ 19,998.56 | \$ 30,914.00 | \$ 25,000.00 | \$ 25,000.00 |
| 671 | FIRE PROTECTION THROCKMORTON | \$ 12,741.78 | \$ 10,989.62 | \$ 13,500.00 | \$ 20,000.00 |
| 672 | FIRE PROTECTION WOODSON | \$ 5,218.77 | \$ 2,597.52 | \$ 7,500.00 | \$ 12,000.00 |
| 673 | SECURITY FUND | \$ - | \$ 1,400.96 | \$ 1,000.00 | \$ 1,000.00 |
| 676 | HOSPITAL SUBSIDY | \$ - | \$ - | \$ 200,000.00 | \$ 200,000.00 |
| 677 | PAUPER BURIAL | \$ - | \$ - | \$ 1,000.00 | \$ 1,000.00 |
| 678 | INDIGENT HEALTH CARE | \$ 2,739.55 | \$ 524.67 | \$ 30,000.00 | \$ 30,000.00 |
| 679 | OUTREACH SERVICES | \$ - | \$ 1,320.00 | \$ 1,320.00 | \$ 1,320.00 |
| | | \$ 404,807.10 | \$ 239,003.91 | \$ 632,320.00 | \$ 590,320.00 |
| | | | | | |
| 682 | INSURANCE-GROUP HEALTH | \$ 171,534.18 | \$ 115,744.57 | \$ 200,000.00 | \$ 180,000.00 |
| 684 | INSURANCE-WORKERS' COMP | \$ 16,601.00 | \$ 20,841.00 | \$ 33,500.00 | \$ 33,500.00 |
| 686 | INSURANCE-BONDS | \$ 1,538.41 | \$ 475.00 | \$ 1,750.00 | \$ 1,750.00 |
| 690 | INSURANCE-GENERAL LIABILITY | \$ 10,100.00 | \$ 23,155.00 | \$ 23,000.00 | \$ 25,000.00 |
| 694 | INSURANCE-PROPERTY | \$ 13,193.00 | \$ 16,310.00 | \$ 17,000.00 | \$ 20,000.00 |
| | | \$ 212,966.59 | \$ 176,525.57 | \$ 275,250.00 | \$ 260,250.00 |
| | | | | | |
| 702 | COMMISSIONERS' SALARIES | \$ 94,477.50 | \$ 62,970.56 | \$ 94,500.00 | \$ 103,800.00 |
| 704 | TRAVEL ALLOWANCE | \$ 20,353.00 | \$ 13,546.88 | \$ 20,320.00 | \$ 20,320.00 |
| 706 | CONFERENCES AND DUES | \$ 5,709.87 | \$ 2,295.25 | \$ 5,000.00 | \$ 7,500.00 |
| 708 | OTHER | \$ 374.59 | \$ 100.00 | \$ 1,000.00 | \$ 1,000.00 |
| 710 | LEGISLATIVE ACTIVITIES | \$ - | \$ - | \$ 200.00 | \$ 200.00 |
| | | \$ 120,914.96 | \$ 78,912.69 | \$ 121,020.00 | \$ 132,820.00 |
| | | | | | |
| | TOTALS | \$ 1,573,468.34 | \$ 1,063,532.40 | \$ 1,978,054.00 | \$ 1,983,946.00 |
| | | | | | |
| 750 | ANTICIPATED RESERVE FUND | \$ - | \$ - | \$ - | \$ 556,800.00 |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| PRECINCT INCOME | | | | |
|------------------------|-------------------------------------|---------------------------|---------------------------|-----------------------------|
| ACCT | | <u>2021 ACTUAL</u> | <u>2022 BUDGET</u> | <u>2023 PROPOSED</u> |
| 1300 | TAXES | 395,683.11 | 354,062.00 | 374,704.00 |
| 1310 | AUTO REGISTRATION | 155,897.86 | 160,000.00 | 160,000.00 |
| 1340 | OTHER | <u>27,857.09</u> | <u>12,300.00</u> | <u>12,300.00</u> |
| | | 579,438.06 | 526,362.00 | 547,004.00 |
| 1330 | ANTICIPATED WINDMILL REVENUE | | | 320,000.00 |

| | <u>PRECINCT EXPENSES</u> | | | | |
|----------------|---------------------------------|--------------------|----------------------------|--------------------|----------------------|
| <u>ACCT</u> | <u>DESCRIPTION</u> | <u>2021 ACTUAL</u> | <u>YTD 8/31/22</u> | <u>2022 BUDGET</u> | <u>2023 PROPOSED</u> |
| PREC #1 | | | | | |
| 1400 | EMPLOYEE WAGES | 31,470.00 | 20,957.50 | 31,800.00 | 35,175.00 |
| 1410 | EMPLOYEE BENEFITS | 6,284.62 | 4,296.34 | 6,300.00 | 7,300.00 |
| 1420 | UTILITIES | 3,554.22 | 2,096.66 | 4,000.00 | 4,000.00 |
| 1460 | ROAD MAINTENANCE | (26,965.92) | 39,947.71 | 51,000.00 | 51,000.00 |
| | TOTAL EXPENSES | 14,342.92 | 67,298.21 | 93,100.00 | 97,475.00 |
| PREC #2 | | | | | |
| 1400 | EMPLOYEE WAGES | 59,080.00 | 39,025.50 | 59,600.00 | 65,100.00 |
| 1410 | EMPLOYEE BENEFITS | 8,188.15 | 5,514.09 | 8,500.00 | 13,500.00 |
| 1420 | UTILITIES | 2,739.39 | 1,697.82 | 3,000.00 | 3,000.00 |
| 1460 | ROAD MAINTENANCE | (30,055.87) | 45,474.31 | 68,000.00 | 68,000.00 |
| | | 39,951.67 | 91,711.72 | 139,100.00 | 149,600.00 |
| PREC #3 | | | | | |
| 1400 | EMPLOYEE WAGES | 30,832.51 | 34,080.00 | 60,610.00 | 67,200.00 |
| 1410 | EMPLOYEE BENEFITS | 6,115.99 | 6,958.96 | 12,200.00 | 14,000.00 |
| 1420 | UTILITIES | 1,908.89 | 1,225.74 | 3,000.00 | 3,000.00 |
| 1460 | ROAD MAINTENANCE | (40,781.77) | 37,190.39 | 68,000.00 | 68,000.00 |
| | | (1,924.38) | 79,455.09 | 143,810.00 | 152,200.00 |
| PREC #4 | | | | | |
| 1400 | EMPLOYEE WAGES | 60,842.00 | 40,710.00 | 61,655.00 | 68,250.00 |
| 1410 | EMPLOYEE BENEFITS | 12,462.40 | 7,782.77 | 12,330.00 | 14,250.00 |
| 1420 | UTILITIES | 2,639.20 | 1,763.97 | 3,000.00 | 3,000.00 |
| 1460 | ROAD MAINTENANCE | 55,348.49 | 48,310.18 | 65,000.00 | 73,000.00 |
| | | 131,292.09 | 98,566.92 | 141,985.00 | 158,500.00 |
| | PRECINCT TOTALS | 183,662.30 | 337,031.94 | 517,995.00 | 557,775.00 |
| | ANTICIPATED RESERVE FUND | | 80,000 PER PRECINCT | | 320,000.00 |

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of \$0.878022 per \$100 valuation has been proposed by the governing body of THROCKMORTON COUNTY. This rate is down \$0.118552 per \$100 valuation from last year's tax rate of \$0.996574 per \$100 valuation.

| | |
|-------------------------|----------------------|
| PROPOSED TAX RATE | \$0.878022 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.847837 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.878022 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for THROCKMORTON COUNTY from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that THROCKMORTON COUNTY may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that THROCKMORTON COUNTY is proposing to increase property taxes for the 2022 tax year, but with a lesser rate than 2021.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON September 26, 2022 AT 9:00 am AT the Throckmorton County Courthouse court room, 105 N Minter Ave, Throckmorton, TX 76483.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, THROCKMORTON COUNTY is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the THROCKMORTON COUNTY Commissioners' Court or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

FOR the proposal:

Trey Carrington
Kasey Hibbitts
Greg Brockman
Klay Mitchell

AGAINST the proposal:

None

PRESENT and not
voting: None

ABSENT: Casey Wells

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by THROCKMORTON COUNTY last year to the taxes proposed to be imposed on the average residence homestead by THROCKMORTON COUNTY this year.

| | 2021 | 2021 | Change |
|--|-------------|-------------|---------------------------------|
| Total tax rate (per \$100 of value) | \$0.9996574 | \$0.878022 | decrease of 0.118552, or 11.86% |
| Average homestead taxable value | \$45,294 | \$52,520 | increase of \$7,226, or 13.75% |
| Tax on average homestead | \$451.39 | \$461.14 | increase of \$9.75, or 2.11% |
| Total tax levy on all properties | \$1,824,169 | \$1,902,632 | increase of \$78,463, or 4.12% |

State Criminal Justice Mandate

The THROCKMORTON COUNTY, County Treasurer, certifies that THROCKMORTON COUNTY has spent \$1,200 in the previous 12 months for the maintenance and operations cost of keeping inmates sentenced to the Texas Department of Criminal Justice. THROCKMORTON COUNTY County Sheriff has provided THROCKMORTON COUNTY information on these costs, minus the state revenues received for reimbursement of such costs. This did not increase the no-new-revenue tax rate.

Indigent Health Care Compensation Expenditures

The THROCKMORTON COUNTY spent \$6,692 from July 1, 2021 to June 30, 2022 on indigent health care compensation expenditures at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of decrease from last year's enhanced indigent health care expenditures is \$13,826. This did not increase the no-new-revenue tax rate.

For assistance with tax calculations, please contact the tax assessor for THROCKMORTON COUNTY at 144 N Minter Ave, Throckmorton, TX 76483 or 940-849-5691, or visit throckmorton.countytaxrates.com/tax. for more information.

COMPARATIVE STATEMENT OF VALUATION

| <u>YEAR</u> | <u>VALUATION</u> | <u>TAX RATE</u> | <u>TAX LEVY</u> |
|-------------|------------------|-----------------|-----------------|
| 2012 | \$176,266,995.00 | 0.935310/100 | \$1,648,226.00 |
| 2013 | \$189,371,853.00 | 0.995700/100 | \$1,763,360.00 |
| 2014 | \$201,564,422.00 | 1.162380/100 | \$2,342,588.00 |
| 2015 | \$207,603,740.00 | 0.994047/100 | \$2,063,132.00 |
| 2016 | \$162,399,140.00 | 1.030856/100 | \$1,687,535.00 |
| 2017 | \$160,846,460.00 | 1.035687/100 | \$1,665,354.00 |
| 2018 | \$175,990,730.00 | 1.023426/100 | \$1,800,610.00 |
| 2019 | \$198,592,470.00 | 1.032578/100 | \$2,050,134.00 |
| 2020 | \$219,222,049.00 | 0.906228/100 | \$1,986,195.00 |
| 2021 | \$180,411,043.00 | 0.996574/100 | \$1,797,349.00 |
| 2022 | \$216,753,134.00 | 0.878022/100 | \$1,902,632.00 |

RECEIPTS & DISBURSALS COMPARISONS

| <u>YEAR</u> | <u>RECEIPTS</u> | <u>DISBURSALS</u> |
|-------------|-----------------|-------------------|
| 2011 | \$2,084,454.51 | \$2,202,663.56 |
| 2012 | \$2,077,782.33 | \$1,963,123.50 |
| 2013 | \$1,942,115.41 | \$1,886,503.26 |
| 2014 | \$1,635,448.90 | \$2,144,258.65 |
| 2015 | \$2,540,930.80 | \$2,337,965.49 |
| 2016 | \$2,506,223.38 | \$2,199,934.07 |
| 2017 | \$1,924,831.65 | \$2,041,265.25 |
| 2018 | \$2,122,273.14 | \$2,099,345.16 |
| 2019 | \$2,039,560.51 | \$2,199,354.99 |
| 2020 | \$2,511,680.85 | \$2,401,561.89 |
| 2021 | \$3,278,825.37 | \$1,757,130.64 |

INTEREST EARNED COMPARISONS

| <u>YEAR</u> | <u>RECEIPTS</u> |
|-------------|-----------------|
| 2010 | \$2,062.34 |
| 2011 | \$857.00 |
| 2012 | \$757.08 |
| 2013 | \$872.41 |
| 2014 | \$1,203.44 |
| 2015 | \$1,673.11 |
| 2016 | \$1,824.12 |
| 2017 | \$2,480.09 |
| 2018 | \$3,516.69 |
| 2019 | \$3,346.66 |
| 2020 | \$2,006.10 |
| 2021 | \$1,406.60 |

BUDGET CERTIFICATE

COUNTY OF
THROCKMORTON

JANUARY 1, 2023
TO
DECEMBER 31, 2023

STATE OF TEXAS

I, TREY CARRINGTON, County Judge of Throckmorton County, Texas do hereby certify that the attached budget is a true and correct copy of the Budget of Throckmorton County, Texas as passed and approved by the Commissioners Court of said county on the 26th day of September, 2022 as the same appears on file in the office of the County Clerk of said county and is attached to and made a part of the minutes of the Commissioners Court meeting held September 26, 2022

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TREY CARRINGTON, COUNTY JUDGE
THROCKMORTON COUNTY, TEXAS