

Budget



Fiscal Year
2024-25



Potter County, Texas Budget for Fiscal Year 2025

This budget will raise more total property taxes than last year's budget by \$2,683,732 or 2.68%, and of that amount, \$1,460,581 is tax revenue to be raised from new property added to the tax roll this year.

Vote of each member of the Commissioners' Court by name voting on the following:				
Commissioners' Court Member	Adoption of Budget		Setting the Property Tax Rate	
Nancy Tanner, County Judge	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>
H. R. Kelly, Commissioner, Precinct #1	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Blair Schaffer, Commissioner, Precinct #2	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>
John Coffee, Commissioner, Precinct #3	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Warren Coble, Commissioner, Precinct #4	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>	Aye <input checked="" type="checkbox"/>	No <input type="checkbox"/>

Comparative Tax Rates		
Tax Rates	FY24	FY25
Property Tax Rate	0.61692	0.58608
No New Revenue Tax Rate	0.60077	0.58496
No New Revenue Maintenance and Operations Tax Rate	0.55170	0.53986
Voter Approval Rate	0.67050	0.62193
Debt Rate	0.04907	0.04622

DEBT OBLIGATIONS	FY24	FY25
Series 2016 Certificates of Obligation	15,835,000	14,820,000
Series 2017 Tax Notes	935,000	-
Series 2019 Certificates of Obligation	47,825,000	46,075,000
Total Debt Obligations	64,595,000	60,895,000

Potter County, Texas
2024-25

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IN THE
POTTER COUNTY COMMISSIONERS COURT
POTTER COUNTY, TEXAS

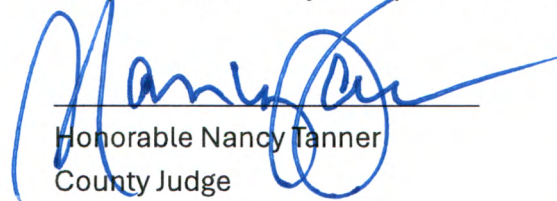
ORDER SETTING POTTER COUNTY PROPERTY TAX RATE FISCAL YEAR 2024-25

On the 9th day of September, 2024, the Commissioners Court of Potter County, Texas convened at a public meeting, with proper notice given pursuant to the Texas Tax Code and the Open Meetings Act (Chapter 551, Texas Government Code), with a quorum present, and took the following action:

It is ORDERED that the tax rate for Potter County property taxes for the fiscal year beginning October 1, 2024 be set at:

.53874 per \$100 Maintenance & Operation
.04622 per \$100 Debt Service
.58496 per \$100 Total

Adopted the 9th day of September, 2024.



Honorable Nancy Tanner
County Judge

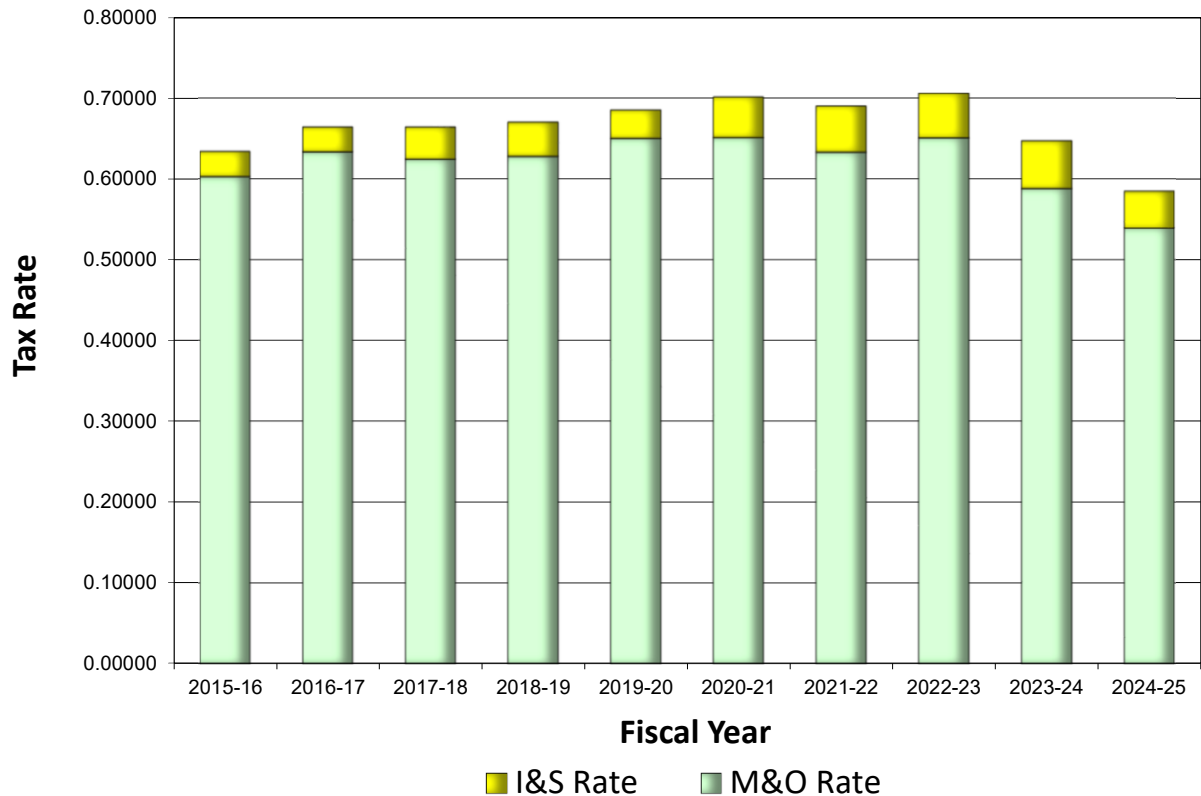


ATTEST: 

Julie Smith, Potter County Clerk

Potter County, Texas
Property Tax Rates & Tax Levies

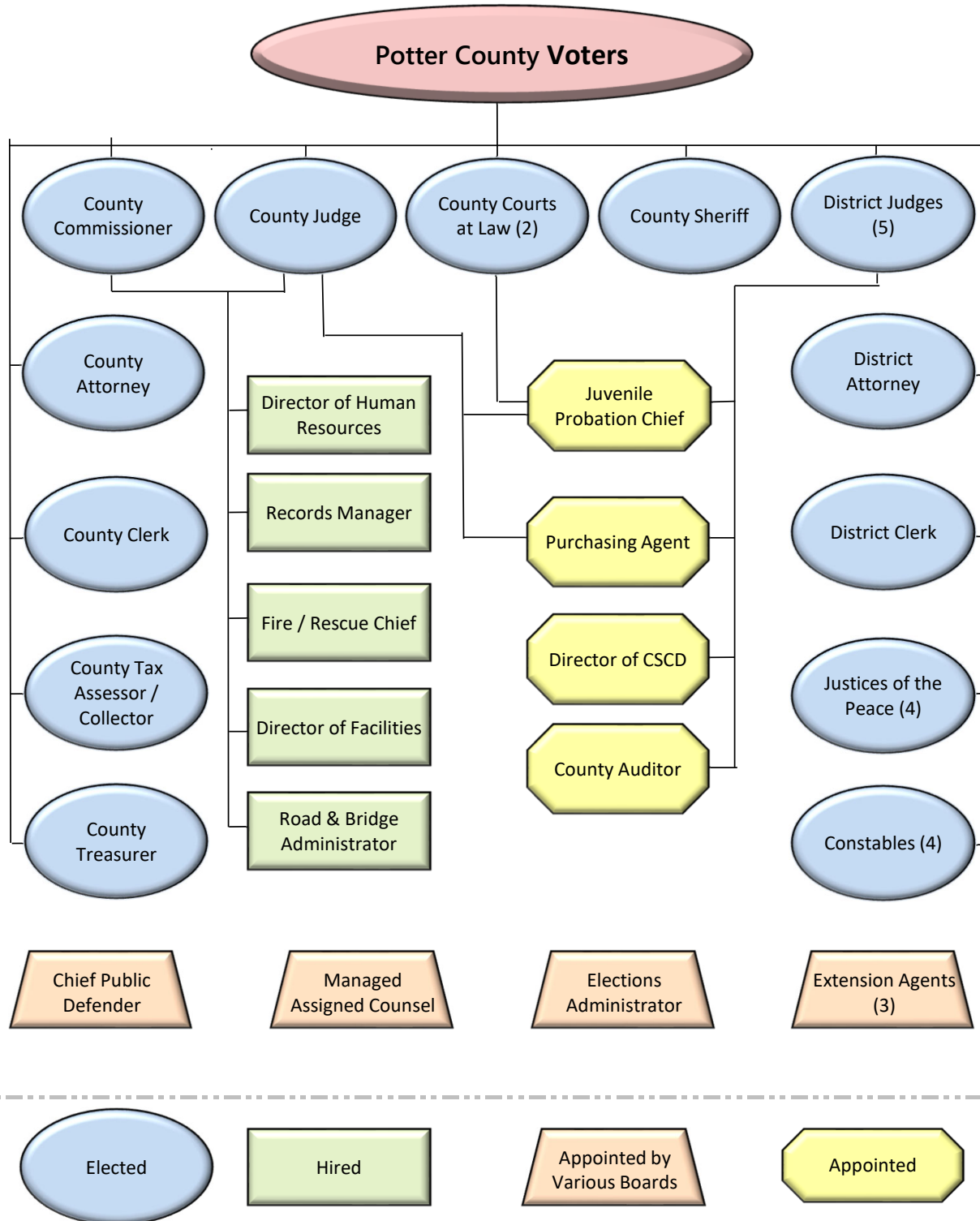
Fiscal Year	Total Appraised Value	M&O Rate	I&S Rate	Total Tax Rate	No New Revenue Rate (NNR)	Change Over NNR Rate
2015-16	8,900,154,770	0.60270	0.03132	0.63402	0.62869	0.85%
2016-17	9,109,905,227	0.63306	0.03096	0.66402	0.63391	4.75%
2017-18	9,297,795,369	0.62393	0.04009	0.66402	0.64450	3.03%
2018-19	9,758,323,699	0.62773	0.04227	0.67000	0.64111	4.51%
2019-20	10,070,277,235	0.64998	0.03502	0.68500	0.65995	3.80%
2020-21	10,525,316,665	0.65099	0.05001	0.70100	0.66465	5.47%
2021-22	10,756,543,044	0.63303	0.05712	0.69015	0.69015	-
2022-23	10,903,710,857	0.65057	0.05538	0.70595	0.69105	2.16%
2023-24	12,627,950,501	0.58794	0.05931	0.64725	0.63145	2.50%
2024-25	14,203,205,571	0.53874	0.04622	0.58496	0.58496	



Potter County, Texas County Officials

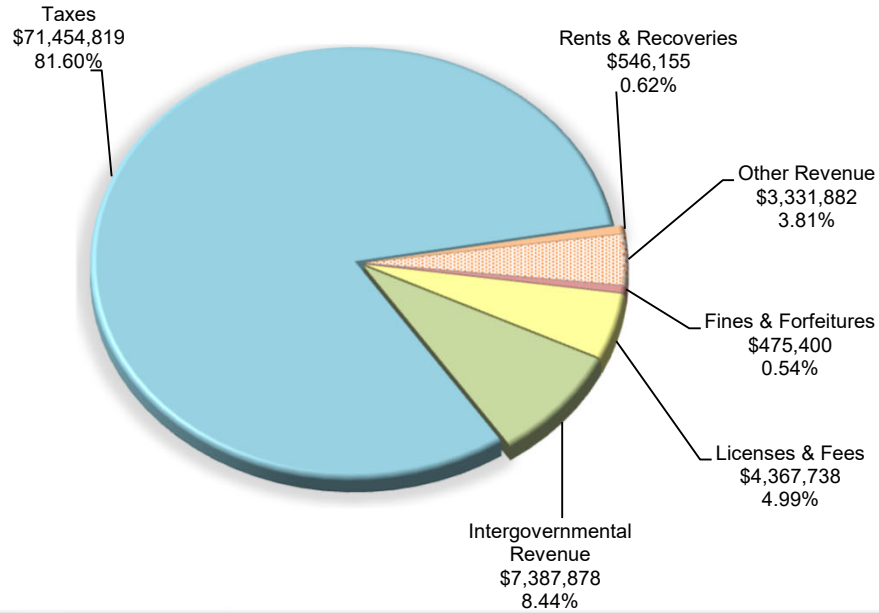
Nancy TannerCounty Judge
 H. R. KellyCommissioner, Precinct #1
 Blair SchafferCommissioner, Precinct #2
 John CoffeeCommissioner, Precinct #3
 Warren CobleCommissioner, Precinct #4
 Dee JohnsonJudge, 47th District Court
 Douglas WoodburnJudge, 108th District Court
 Titiana FraustoJudge, 181st District Court
 Ana EstevezJudge, 251st District Court
 Steven DennyJudge, 320th District Court
 Jason HerringDistrict Attorney
 Stephnie MenkeDistrict Clerk
 Walt WeaverJudge, County Court at Law #1
 Matt HandJudge, County Court at Law #2
 C. Scott BrumleyCounty Attorney
 Julie SmithCounty Clerk
 Sherri AylorTax Assessor/Collector
 Brooke GravesCounty Treasurer
 Brian ThomasCounty Sheriff
 Debra HornJustice of the Peace, Precinct #1
 Robert TaylorJustice of the Peace, Precinct #2
 Gary JacksonJustice of the Peace, Precinct #3
 Thomas JonesJustice of the Peace, Precinct #4
 Darryl WertzConstable, Precinct #1
 Georgia EstradaConstable, Precinct #2
 Robert "Chip" ParkerConstable, Precinct #3
 Idella JacksonConstable, Precinct #4
 Alyson VillalonPurchasing Agent
 Brandon BostonCounty Auditor

Potter County, Texas Organization Chart

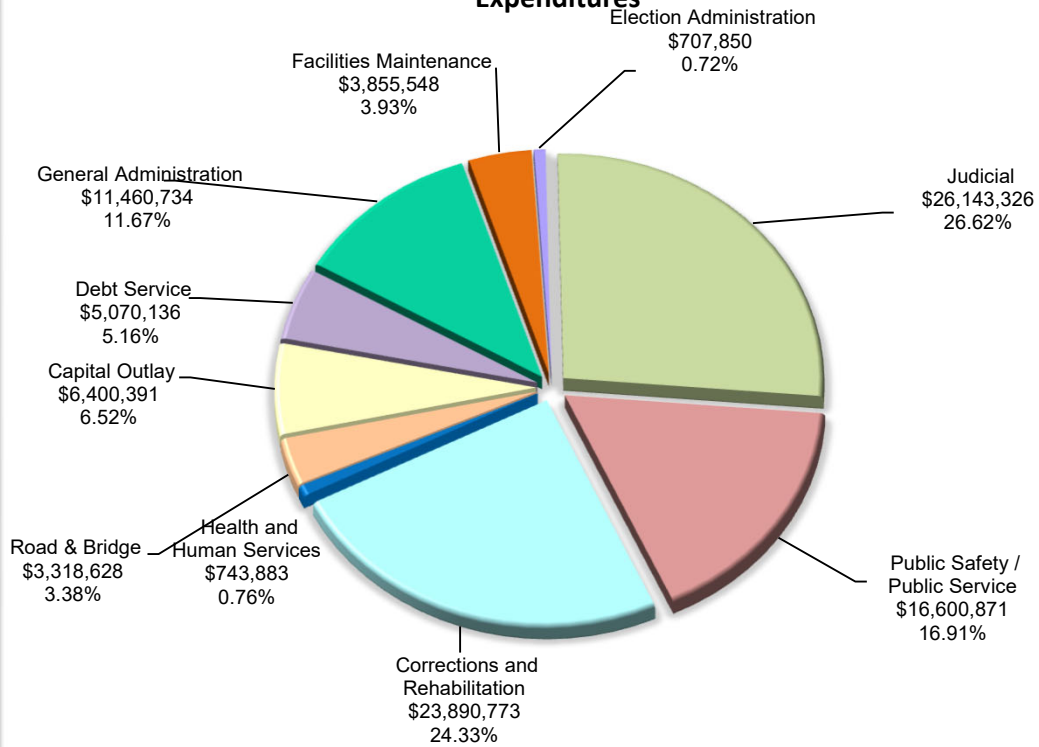


**Potter County, Texas
Combined Budgets
2024-25**

Revenues

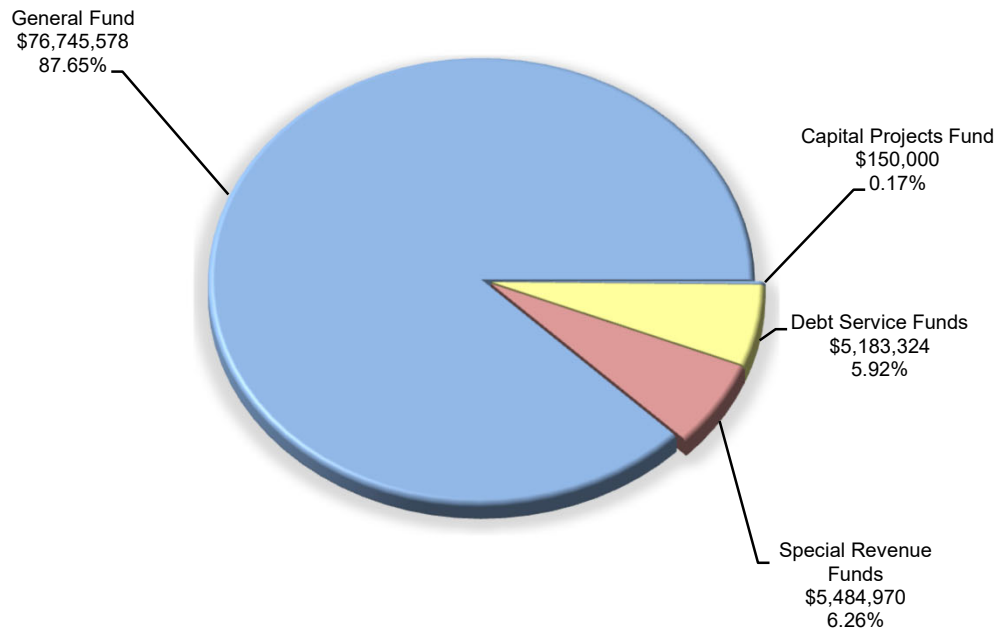


Expenditures

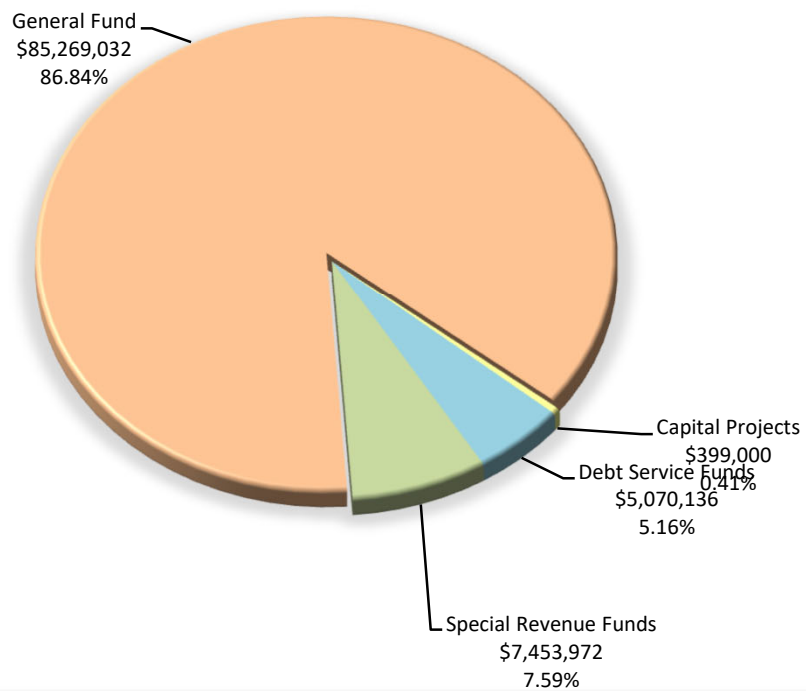


**Potter County, Texas
Budgets by Fund
2024-25**

Revenues



Expenditures



Potter County, Texas
Revenues and Expenditures
Combined Budget
2024-25

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memo Only)
Revenues	\$ 76,745,578	\$ 5,484,970	\$ 5,183,324	\$ 150,000	\$ 87,563,872
Taxes	61,780,495	4,500,000	5,174,324	-	71,454,819
Licenses & Fees	4,085,150	282,588	-	-	4,367,738
Intergovernmental Revenue	7,025,878	362,000	-	-	7,387,878
Fines & Forfeitures	475,400	-	-	-	475,400
Rents & Recoveries	546,155	-	-	-	546,155
Other Revenue	2,832,500	340,382	9,000	150,000	3,331,882
Expenditures	85,269,032	7,453,972	5,070,136	399,000	98,192,140
General Administration	11,136,734	-	-	324,000	11,460,734
Facilities Maintenance	3,780,548	-	-	75,000	3,855,548
Election Administration	707,850	-	-	-	707,850
Judicial	25,336,231	807,095	-	-	26,143,326
Public Safety / Public Service	15,384,393	1,216,478	-	-	16,600,871
Corrections and Rehabilitation	23,890,773	-	-	-	23,890,773
Health and Human Services	743,883	-	-	-	743,883
Road & Bridge	3,318,628	-	-	-	3,318,628
Capital Outlay	969,992	5,430,399	-	-	6,400,391
Bond Payment	-	-	5,070,136	-	5,070,136
Revenues Over (Under)					
Expenditures	(8,523,454)	(1,969,002)	113,188	(249,000)	(10,628,268)
Other Financing Sources (Uses)					
Operating Transfers In	-	61,580	-	500,000	561,580
Operating Transfers Out	(561,580)	-	-	-	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,085,034)	(1,907,422)	113,188	251,000	(10,628,268)
Fund Balance, Beginning of Year	39,611,303	3,653,260	2,147,920	5,894,604	51,307,087
Fund Balance, End of Year	\$ 30,526,269	\$ 1,745,838	\$ 2,261,108	\$ 6,145,604	\$ 40,678,819

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GENERAL FUND

The General Fund is established to account for the revenue and expenditures necessary to carry out basic governmental activities of the County, such as general administration, prosecution, tax collection, judicial, law enforcement, etc. Appropriations are made from the fund annually.

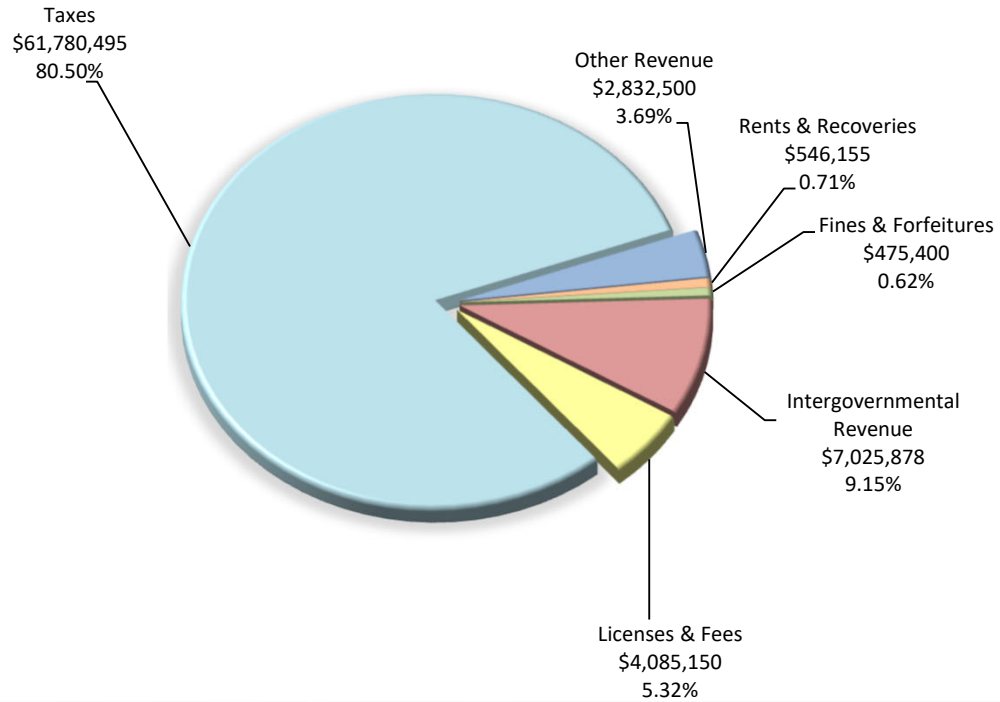
Revenues for this and other funds are recorded by source, i.e., taxes, licenses, fines, fees, etc. Expenditures are recorded first by function and then by department.

General Fund expenditures are made primarily for current day-to-day operating expenses and equipment.

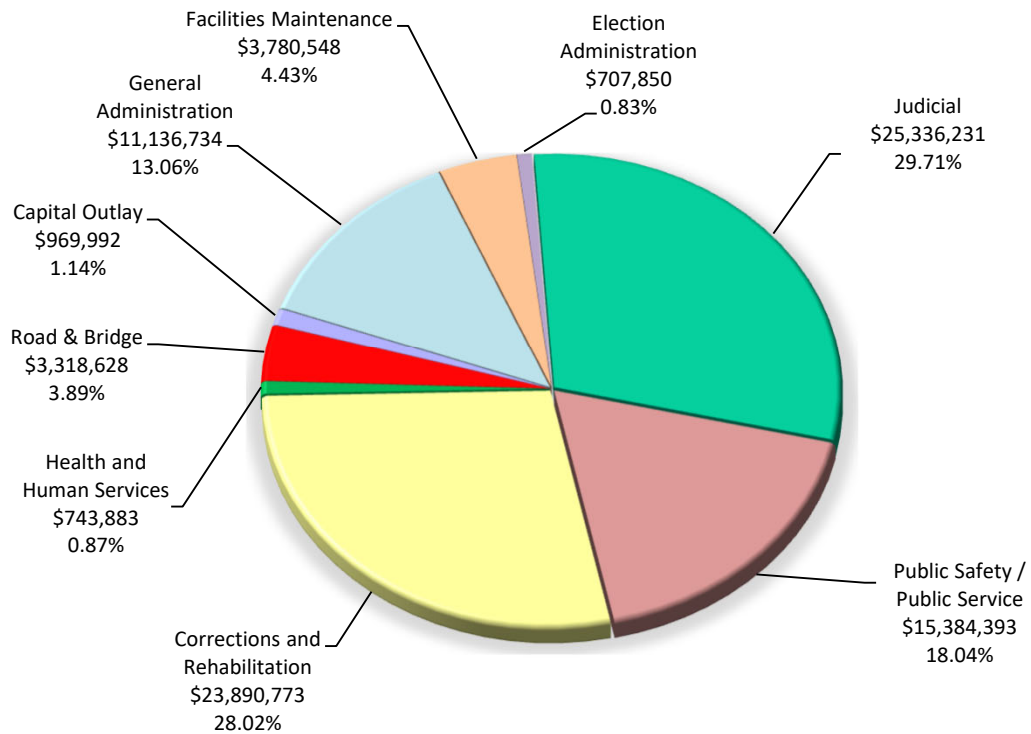
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Potter County, Texas General Fund Budget 2024-25

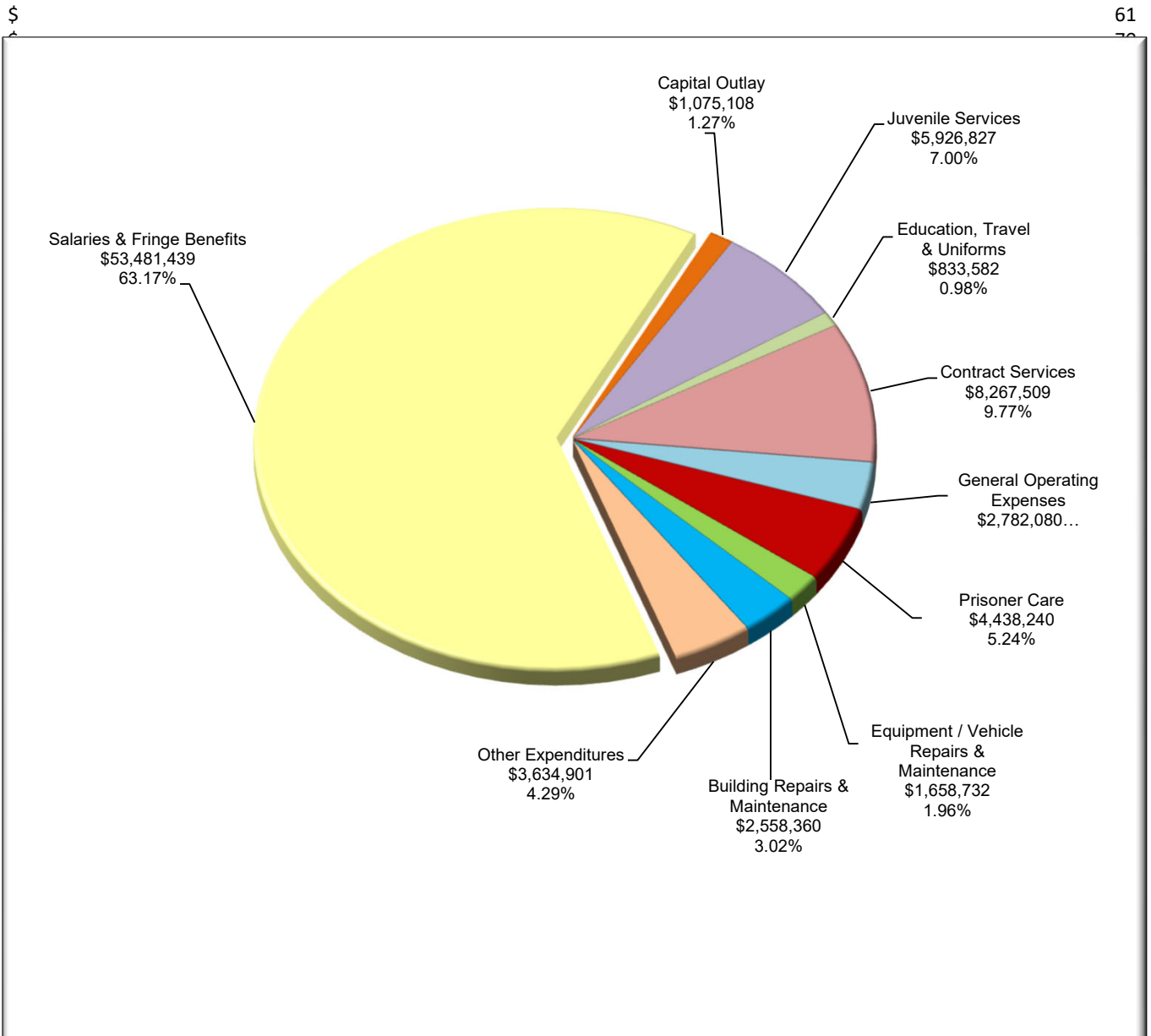
Revenues



Expenditures



**Potter County, Texas
General Fund Budget
Expenditures by Category
2024-25**



**Potter County, Texas
General Fund
Revenues and Expenditures
2024-25**

	Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenue	\$ 65,304,027	\$ 67,591,655	\$ 72,031,985	\$ 76,745,578
Taxes	55,824,671	57,053,398	60,462,955	61,780,495
Licenses & Fees	4,119,583	4,311,370	4,105,457	4,085,150
Intergovernmental Revenue	3,673,863	2,477,346	3,258,976	7,025,878
Fines & Forfeitures	666,188	624,340	477,500	475,400
Rents & Recoveries	753,467	715,028	656,937	546,155
Other Revenue	266,255	2,410,183	3,070,160	2,832,500
Expenditures	61,612,136	65,122,886	73,923,798	85,269,032
General Administration	7,204,903	8,083,251	8,781,599	11,136,734
Facilities Maintenance	2,542,626	2,844,992	3,035,180	3,780,548
Election Administration	581,358	526,073	662,052	707,850
Judicial	16,496,676	17,612,146	23,673,300	25,336,231
Public Safety / Public Service	12,516,898	13,361,997	13,703,959	15,384,393
Corrections and Rehabilitation	18,194,943	19,225,838	19,604,881	23,890,773
Health and Human Services	956,221	576,094	1,134,467	743,883
Road & Bridge	2,499,876	2,440,164	2,872,673	3,318,628
Capital Outlay	618,635	452,331	455,687	969,992
Revenues Over(Under) Expenditures	3,691,891	2,468,769	(1,891,813)	(8,523,454)
Other Financing Sources (Uses)				
Operating Transfers In		3,000,000	2,000,000	-
Operating Transfers Out	(1,643,136)	(561,580)	(561,580)	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,048,755	4,907,189	(453,393)	(9,085,034)
Fund Balance at Beginning of Year	33,108,752	35,157,507	40,064,696	39,611,303
Fund Balance at Year End	<u>\$ 35,157,507</u>	<u>\$ 40,064,696</u>	<u>\$ 39,611,303</u>	<u>\$ 30,526,269</u>

**Potter County, Texas
General Fund
Revenues**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
51 Taxes		\$ 55,824,671	\$ 57,053,398	\$ 60,362,955	\$ 61,780,495
51110	Current Property Tax	53,611,046	55,112,818	58,511,455	59,928,995
51120	Delinquent Property Tax	611,324	554,000	500,000	500,000
51150	Payment In Lieu Of Taxes	105,593	103,080	100,000	100,000
51151	Bishop Ranches	12,799	12,000	10,000	10,000
51152	Riker Lane	2,811	1,500	1,500	1,500
51160	Tax Penalty & Interest	493,820	480,000	480,000	480,000
51162	Rendition Penalty Fee	80,856	75,000	70,000	70,000
51165	Mixed Beverage Tax	775,842	600,000	600,000	600,000
51170	Excess Proceeds	130,580	115,000	90,000	90,000
52 Licenses and Fees		4,119,583	4,311,370	4,105,457	4,085,150
52211	Fees of Office				
1100	County Judge	13,486	5,348	2,521	2,500
1210	County Treasurer	42,692	38,386	72	100
1300	Tax Assessor/Collector	409,119	488,082	400,000	400,000
2100	County Clerk	489,198	469,720	373,360	373,000
2110	District Clerk	215,359	176,731	176,096	176,100
2210	Justice of the Peace, Precinct #1	31,198	33,817	25,493	25,500
2220	Justice of the Peace, Precinct #2	13,646	18,232	16,807	16,800
2230	Justice of the Peace, Precinct #3	23,250	26,937	21,378	21,400
2240	Justice of the Peace, Precinct #4	18,500	19,433	18,176	18,200
2260	County Attorney	16,846	9,816	4,438	4,400
2270	District Attorney	273	114	40	40
2280	Bailiff	5,760	1,225	10	10
3110	Constable, Precinct #1	59,770	107,370	80,250	80,200
3120	Constable, Precinct #2	13,140	14,940	12,390	12,400
3130	Constable, Precinct #3	17,972	20,675	14,040	14,000
3140	Constable, Precinct #4	52,797	68,452	59,700	59,700
3160	Sheriff - Enforcement	358,749	307,271	306,769	306,800
52212	Steno Fees	18,997	40,007	38,393	38,400
52219	Guardianship Fee	8,603	16,386	16,884	16,900
52222	Jury Fees	9,310	16,679	18,736	18,700
52223	Tax Certificate Fees	1,950	1,655	1,420	1,400
52224	Vehicle Registration Fees	990,944	1,113,563	1,411,060	1,400,000
52225	Video Rec Elec Dev Fees	2,376	2,688	2,097	2,100
52226	Traffic Control Fees	4,292	4,108	2,593	2,500
52228	Child Safety Fees	12	-	-	-
52229	Notary Fees	15	-	5	-
52232	Drug Court Fee	15,121	14,303	10,263	10,200
52233	Archive Fee - County Clerk	97,655	95,685	63,436	63,000
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**Potter County, Texas
General Fund
Revenues**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
52 Licenses and Fees -- continued					
52233	Archive Fee - District Clerk	18,777	4,374	296	300
52235	Time Payment Fees	10,061	10,436	8,326	8,300
52246	Child Abuse Prev/Graffiti Eradication Fees	1,457	981	789	800
52251	Beer, Wine, & Liquor Licenses	78,902	72,305	3,415	1,000
52255	Bail Bond Employment Application Fees	150	30	-	-
52255	Bail Bond Application Fees	2,500	1,500	500	500
52257	Family Protection Fee	5,940	1,350	-	-
52258	Probate Continuing Education Fees	2,071	505	-	-
52260	Road and Bridge Fees	1,048,016	1,045,865	969,364	950,000
52261	Culvert Fees	9,696	5,750	840	800
52262	Truancy Court Cost	100	117	100	100
52264	Truancy & Prevention Fees	10,883	12,718	9,416	9,000
52265	Court Facility Fee	-	28,153	35,984	35,000
52266	Language Access Fee	-	15,663	15,306	15,000
53	Intergovernmental Revenue	3,673,863	2,477,346	4,379,554	7,025,878
53304	Lateral Road Fees	18,997	19,033	18,990	19,000
53305	State: EMS Grant	-	-	-	-
53308	S.S.A.: Jail Rosters	13,200	15,000	20,040	20,000
53309	Prisoner Travel Reimbursement	53,227	24,351	33,560	33,500
53313	State Supplement - County Judge	28,526	27,884	25,200	25,200
53313	State Supplement - County Court at Law #1	84,000	63,000	84,000	84,000
53313	State Supplement - County Court at Law #2	84,000	63,000	84,000	84,000
53313	State Supplement - County Attorney	84,000	42,000	42,000	42,000
53315	Federal Grant-County Attorney VAWA	132,321	53,804	-	-
53315	Federal Grant-District Attorney VAWA	-	-	-	-
53316	Federal Grant-District Attorney VOCA	137,052	161,522	114,290	114,290
53316	State Grant-District Attorney VCLG	37,836	44,442	44,680	44,680
53317	Bingo Fees	252,791	238,694	-	-
53320	Peace Officer Allocation	15,390	13,385	33,688	32,000
53321	CSCD: Fiscal Service Fees	16,361	15,794	15,794	15,794
53324	Federal Grant-IV-E Legal Reimbursement	126,537	166,031	26,890	100,000
53325	Tobacco Settlement	24,438	28,757	30,525	30,000
53326	State Grant - Texas Indigent Defense Commission	75,716	165,526	1,382,623	3,662,629
53328	State Longevity - County Attorney	10,120	11,690	11,124	11,000
53328	State Longevity - District Attorney	32,440	38,830	28,395	28,400
53329	Federal Grant - Coronavisur Relief Fund	922,748	-	-	-
53329	9-1-1 Operations Support	58,283	59,194	95,604	-
53329	Federal Grant-Constable #2 JAG	-	-	-	-
53329	General Judicial	-	44,016	-	-
	-- continued --				

**Potter County, Texas
General Fund
Revenues**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
53 Intergovernmental Revenue - continued					
53329	Grant-Texas A&M Forest Service	24,822	16,330	-	-
53329	State Grant - Statewide Victim Notification Service	22,592	30,138	-	-
53329	State Grant - Veterans Treatment Program	-			236,790
53329	Private Grant - Elections CTCL	210,655		-	-
53329	State Grant - Paper Ballot Upgrade	87,143	-	-	-
53330	PD Contributions			833,312	999,975
53331	Randall County: District Courts	481,176	505,668	473,481	473,400
53332	Randall County: CSCD	188,131	158,278	121,525	121,500
53340	City of Ama: Fiber Optic/Data Center Access	20,250	27,000	27,000	27,000
53342	City of Ama: Victim Assistance-VOCA	37,838	38,719	38,678	38,000
53342	City of Ama: Victim Assistance-VLCG	23,709	23,453	23,850	23,000
53344	U.S. Treasury: SCAAP Awards	-	-	129,676	120,000
53348	U.S. Treasury: DEA Grants	35,282	31,432	19,290	19,000
53351	School Districts: Liaison Officer	298,396	314,734	582,720	582,720
53393	Tax Collection Fee: Other Entities	35,886	35,641	38,619	38,000
54	Fines and Forfeitures	666,188	624,340	477,500	475,400
54410	Fines and Forfeitures				
1100	County Judge	-	323	-	500
2130	47th District Court	39,756	24,097	54,825	54,500
2140	108th District Court	65,880	44,850	20,966	20,500
2150	181st District Court	24,218	14,317	24,915	24,500
2160	251st District Court	40,051	16,598	12,908	12,500
2170	320th District Court	52,835	54,347	28,567	28,500
2190	County Court at Law #1	60,492	53,712	23,976	23,500
2200	County Court at Law #2	45,699	57,705	38,304	38,000
2210	Justice of the Peace, #1	83,167	42,086	8,946	8,900
2220	Justice of the Peace, #2	28,072	57,639	91,514	91,500
2230	Justice of the Peace, #3	225,814	258,466	169,048	169,000
2240	Justice of the Peace, #4	205	200	3,531	3,500
55	Rents and Recoveries	753,467	715,028	656,937	546,155
55519	Rental - Property	900	900	1,250	1,250
55531	Insurance Recoveries	102,897	190,425	24,691	24,000
55532	Copier Recoveries	8,268	19,821	6,189	6,000
55533	Telephone Recoveries	121,762	55,294	43,191	40,000
55534	Teletype Recoveries	856	1,104	902	500
55536	Burial Recoveries	3,935	9,369	131	100
55537	Witness Expense Recoveries	2,561	22,006	6,878	6,500
55538	Court Appointed Attorney Fee Recoveries	209,065	151,226	135,148	130,000
-- continued --					

**Potter County, Texas
General Fund
Revenues**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
55 Rents and Recoveries - continued					
55539	Court Appointed Reporter Fee Recoveries	15	90	-	
55540	Court Appointed Interpreter Fee Recoveries	306	5	2	5
55545	Mental Health Fee Recoveries	19,450	18,300	20,880	20,000
55548	Miscellaneous Recoveries	23,890	17,633	3,246	3,000
55549	Prior Year Recoveries	43,580	30,960	98,515	30,000
55550	Juror Pay Recoveries	18,360	38,270	123,792	130,000
55554	Prisoner Board Recoveries	1,400	2,300	120	100
55556	Sheriff Prisoner Medical & Dental Recoveries	146,646	96,398	131,118	100,000
55560	Sheriff Sale Property Recoveries	16,124	13,795	7,528	7,500
55562	Filing Fees/Abstracts of Judgment Recoveries	4,607	3,585	1,837	1,800
55565	Prisoner Co-Pay Recoveries	8,358	5,098	5,418	5,400
55569	Medical Recoveries	-		-	
55576	Drug Court Recoveries	20,488	38,449	46,101	40,000
57 Other Revenue		266,255	517,556	3,070,160	2,832,500
57711	Interest on Investments	93,473	335,507	2,870,965	2,800,000
57721	Sale of Property	113,338	141,740	147,566	-
57722	Sale of Estrays	2,375	1,664	500	250
57776	Contribution: Victim Witness - VOCA	-	230	270	250
57790	Donations	7,400	10,700	31,500	10,000
57799	Miscellaneous	49,669	25,419	17,069	20,000
58224	CV- Judicial Support		2,296	2,290	2,000
Total Revenues		65,304,027	65,699,038	73,052,563	76,745,578
Other Financing Sources					
Operating Transfers In		-	3,000,000	2,000,000	-
Total Revenue and Other Financing Sources		\$ 65,304,027	\$ 68,699,038	\$ 75,052,563	\$ 76,745,578

**Potter County, Texas
General Fund
Expenditures Summary
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
General Administration					
		\$ 7,204,903	\$ 8,083,248	\$ 10,512,779	\$ 9,867,544
1100	County Judge	260,792	268,036	279,989	286,250
1110	County Commissioners	235,497	248,942	296,127	301,169
1120	Human Resources	353,536	397,659	429,038	460,646
1130	Information Technology	1,688,097	1,910,272	2,172,418	2,203,469
1140	Information and Records Management	475,329	487,282	540,413	551,301
1150	General Administrative	1,443,942	1,727,292	3,271,203	2,432,683
1200	County Auditor	738,264	872,214	1,058,022	1,093,533
1210	County Treasurer	263,552	274,112	281,125	295,358
1220	Purchasing Agent	368,607	400,570	536,313	549,571
1230	Collections	2,789	-	-	-
1300	Tax Assessor/Collector	1,374,498	1,496,869	1,648,131	1,693,564
Facilities Maintenance					
		2,542,626	2,844,992	3,194,926	3,948,743
1400	Facilities Maintenance Department	1,572,680	1,740,142	1,829,960	2,277,744
1405	Courthouse	181,119	183,388	248,888	304,348
1410	Courts Building	170,511	287,927	278,822	93,622
1415	Library Building	6,950	8,290	10,100	11,000
1420	Extension Services Building	10,301	12,951	19,350	19,650
1440	Santa Fe Building	360,625	348,274	532,192	712,465
1460	JP#3 Office Building	10,117	13,502	14,700	23,300
1465	Bowie Annex	20,309	17,299	23,000	65,700
1475	W. 6th Annex	(42)	17,299	23,000	32,700
1480	Law Enforcement Center	140,583	147,869	153,914	237,982
1481	Vehicle Maintenance Garage	43,260	30,539	29,000	33,072
1490	Fire Station #1	26,213	37,512	32,000	69,405
1491	Fire Station #3				62,755
1495	Sims Building				5,000
1496	Justice Center				221,018
Election Administration					
		581,358	526,073	696,897	707,850
1500	Elections / Voter Registration	581,358	526,073	696,897	707,850
Judicial					
		16,497,801	17,612,165	24,941,205	25,827,861
2100	County Clerk	1,218,049	1,121,976	1,336,705	1,370,863
2110	District Clerk	1,324,142	1,355,902	1,674,279	1,703,001
2120	Court of Appeals	9,689	10,281	10,302	10,254
2125	Specialty Courts	40,951	43,803	48,010	49,125
2130	47th District Court	383,154	371,932	424,340	433,934
2140	108th District Court	377,730	380,643	424,420	423,443
2150	181st District Court	372,493	389,647	421,124	418,870
2160	251st District Court	396,430	421,059	420,031	424,743
2170	320th District Court	371,879	389,193	427,060	432,240
2175	Associate Judge Child Support	871	177	1,500	3,700
2185	Associate Judge Child Protection	36,916	35,629	48,834	48,485
2190	County Court at Law #1	565,542	588,851	619,537	625,151
2191	Veterans' Treatment Court	37,144	15,966	75,556	76,769
2200	County Court at Law #2	573,066	513,049	603,471	622,611
2201	Mental Health Specialty Court	37,099	16,280	56,071	57,284
2210	Justice of the Peace, Precinct #1	309,316	323,329	352,841	361,417
2220	Justice of the Peace, Precinct #2	225,924	252,087	288,573	293,584
2230	Justice of the Peace, Precinct #3	311,108	327,003	359,264	366,362

**Potter County, Texas
General Fund
Expenditures Summary
2024-25**

	Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Judicial -- continued				
2240 Justice of the Peace, Precinct #4	249,179	259,462	324,953	351,179
2250 Jury and Jury Related	333,323	327,692	504,882	604,545
2260 County Attorney	2,406,951	2,460,818	2,746,375	3,267,222
2270 District Attorney	3,477,561	3,505,652	4,707,097	4,981,739
2275 Bail Bond Board Administration	2,951	-	2,000	2,000
2280 General Judicial	2,948,547	2,849,532	3,539,000	3,558,000
2282 Managed Assignend Counsel	156,453	597,706	933,643	608,456
2290 Public Defender	226,309	880,627	4,394,752	4,510,407
2295 CPS Counsel	105,024	173,869	196,585	222,477
Public Safety / Public Service	12,516,898	13,361,997	14,578,680	15,384,393
3100 Forensic Science Lab	558,775	516,129	571,500	600,000
3110 Constable, Precinct #1	93,130	97,423	103,525	110,106
3120 Constable, Precinct #2	92,476	102,936	104,375	107,294
3130 Constable, Precinct #3	98,798	103,199	109,375	109,294
3140 Constable, Precinct #4	93,477	100,957	106,575	110,744
3160 Sheriff - Enforcement	9,270,333	9,808,730	10,610,828	10,957,867
3200 Public Service	1,314,158	1,499,882	1,746,970	1,825,709
3210 Fire / Rescue Department	995,751	1,132,741	1,225,532	1,563,379
Corrections and Rehabilitation	18,194,943	19,225,838	20,645,717	23,899,773
4100 Detention Center	12,918,210	13,736,336	14,929,101	17,713,332
4200 Community Supervision and Corrections	13,435	25,361	28,000	28,000
4210 Juvenile Probation	5,090,842	5,282,263	5,472,712	5,926,827
4250 Court Supervised Release Program	172,456	181,878	215,904	231,614
Health and Human Services	956,221	576,094	1,192,177	743,883
5300 Mental Health - Community Service	83,864	-	96,457	98,269
5310 County Extension Services	251,200	266,746	299,368	304,773
5330 Family Crime Unit	342,151	-	462,653	-
5340 Victim Assistance - VOCA	211,096	237,438	258,294	263,449
5350 Victim Assistance - VLCG	67,910	71,910	75,405	77,392
Road & Bridge	2,499,876	2,440,164	3,026,659	3,323,628
7100 Road and Bridge Department	2,499,876	2,440,164	3,026,659	3,323,628
Capital Outlay	618,635	-	434,933	1,075,108
9900 Capital Outlay	618,635	-	434,933	1,075,108
Total Expenditures	61,613,261	64,670,571	79,223,973	85,005,451
Other Financing Uses				
Operating Transfers Out	1,548,100	1,561,580	561,580	561,580
Total Expenditures and Other Uses	\$ 63,161,361	\$ 66,232,151	\$ 79,785,553	\$ 85,567,031

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
General Administration		\$ 7,204,903	\$ 8,083,248	\$ 10,512,779	\$ 9,867,544
1100 County Judge		260,792	268,036	279,989	286,250
60	Salaries & Fringe Benefits	256,475	265,321	269,589	274,600
72	Education, Travel & Uniforms	329	437	3,000	4,000
73	Contract Services	-	-	-	-
74	General Operating Expenses	3,418	1,665	6,400	6,650
76	Equipment / Vehicle Repairs & Maintenance	570	613	1,000	1,000
1110 County Commissioners		235,497	248,942	296,127	301,169
60	Salaries & Fringe Benefits	230,878	240,196	278,977	283,769
72	Education, Travel & Uniforms	2,086	5,751	12,000	12,000
74	General Operating Expenses	2,533	2,995	5,150	5,400
1120 Human Resources		353,536	397,659	429,038	460,646
60	Salaries & Fringe Benefits	332,715	355,318	397,528	424,580
72	Education, Travel & Uniforms	672	152	3,300	3,000
73	Contract Services	13,994	33,580	18,310	21,363
74	General Operating Expenses	4,024	6,549	6,300	8,103
76	Equipment / Vehicle Repairs & Maintenance	2,131	2,060	3,600	3,600
1130 Information Technology		1,688,097	1,910,272	2,172,418	2,203,469
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
73	Contract Services	1,364,977	1,557,622	1,723,113	1,762,453
74	General Operating Expenses	323,120	352,650	449,305	441,016
76	Equipment / Vehicle Repairs & Maintenance	-	-	-	-
1140 Information and Records Management		475,329	487,282	540,413	551,301
60	Salaries & Fringe Benefits	464,015	475,336	517,183	528,071
72	Education, Travel & Uniforms	118	82	3,750	3,750
73	Contract Services	6,013	5,440	8,000	8,000
74	General Operating Expenses	4,871	6,018	9,480	9,480
76	Equipment / Vehicle Repairs & Maintenance	312	406	2,000	2,000
1150 General Administrative		1,443,942	1,727,292	3,271,203	2,432,683
60	Salaries & Fringe Benefits	24,583	10,072	10,000	10,000
73	Contract Services	647,148	600,643	655,168	807,302
74	General Operating Expenses	26,000	24,539	42,500	42,500
76	Equipment / Vehicle Repairs & Maintenance	152,051	154,897	191,711	212,114
79	Other Expenditures	594,160	937,141	2,371,824	1,360,767
1200 County Auditor		738,264	872,214	1,058,022	1,093,533
60	Salaries & Fringe Benefits	578,991	633,177	808,727	811,750
72	Education, Travel & Uniforms	5,143	7,289	10,000	10,000
73	Contract Services	147,804	220,785	227,995	260,483
74	General Operating Expenses	4,622	9,299	9,300	9,300
76	Equipment / Vehicle Repairs & Maintenance	1,704	1,664	2,000	2,000

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
General Administration -- continued					
1210 County Treasurer		263,552	274,112	281,125	295,358
60	Salaries & Fringe Benefits	249,742	258,169	264,675	270,408
72	Education, Travel & Uniforms	4,194	3,668	5,000	8,000
74	General Operating Expenses	8,049	10,749	9,250	14,750
76	Equipment / Vehicle Repairs & Maintenance	1,567	1,526	2,200	2,200
1220 Purchasing Agent		368,607	400,570	536,313	549,571
60	Salaries & Fringe Benefits	344,897	367,584	493,313	503,884
72	Education, Travel & Uniforms	7,229	4,614	15,000	15,000
73	Contract Services	7,500	15,375	10,000	10,000
74	General Operating Expenses	6,551	10,353	14,500	17,187
76	Equipment / Vehicle Repairs & Maintenance	2,430	2,644	3,500	3,500
1230 Collections		2,789	-	-	-
60	Salaries & Fringe Benefits	2,789	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
73	Contract Services	-	-	-	-
74	General Operating Expenses	-	-	-	-
76	Equipment / Vehicle Repairs & Maintenance	-	-	-	-
1300 Tax Assessor/Collector		1,374,498	1,496,869	1,648,131	1,693,564
60	Salaries & Fringe Benefits	1,289,428	1,340,236	1,461,731	1,492,164
72	Education, Travel & Uniforms	2,851	7,081	9,000	11,000
73	Contract Services	4,970	78,264	77,000	85,000
74	General Operating Expenses	73,693	67,553	96,200	101,400
76	Equipment / Vehicle Repairs & Maintenance	3,556	3,735	4,200	4,000
Facilities Management		2,542,626	2,844,992	3,194,926	3,826,738
1400 Facilities Maintenance Department		1,572,680	1,740,142	1,829,960	2,277,744
60	Salaries & Fringe Benefits	1,496,004	1,660,065	1,713,460	2,108,885
72	Education, Travel & Uniforms	2,048	3,338	16,500	53,032
73	Contract Services	-	-	-	-
74	General Operating Expenses	55,702	49,286	73,120	88,320
76	Equipment / Vehicle Repairs & Maintenance	18,926	27,453	26,880	27,507
1405 Courthouse		181,119	183,388	248,888	304,348
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	181,119	183,388	248,888	304,348
1410 Courts Building		170,511	287,927	278,822	93,622
74	General Operating Expenses	-	-	2,650	2,650
77	Building Repairs & Maintenance	170,511	287,927	276,172	90,972
1415 Library Building		6,950	8,290	10,100	11,000
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	6,950	8,290	10,100	11,000

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Facilities Management -- continued					
1420 Extension Services Building		10,301	12,951	19,350	19,650
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	10,301	12,951	19,350	19,650
1440 Santa Fe Building		360,625	348,274	532,192	712,465
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	360,625	348,274	532,192	712,465
1455 Baseball Stadium		-	-	-	-
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	-	-	-	-
1460 JP#3 Office Building		10,117	13,502	14,700	17,000
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	10,117	13,502	14,700	17,000
1465 Bowie Annex		20,309	17,299	23,000	65,700
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	20,309	17,299	23,000	65,700
1475 W. 6th Annex		(42)	17,299	23,000	32,700
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	(42)	17,299	23,000	32,700
1480 Law Enforcement Center		140,583	147,869	153,914	185,032
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	140,583	147,869	153,914	185,032
1481 Vehicle Maintenance Garage		43,260	30,539	29,000	33,072
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	43,260	30,539	29,000	33,072
1490 Fire Stations #1 & #3		26,213	37,512	32,000	69,405
74	General Operating Expenses	752	500	3,500	1,750
77	Building Repairs & Maintenance	25,461	37,012	28,500	67,655
1495 Sims Building		-	-	-	5,000
77	Building Repairs & Maintenance	-	-	-	5,000
Election Administration		581,358	526,073	696,897	707,850
1500 Elections / Voter Registration		581,358	526,073	696,897	707,850
60	Salaries & Fringe Benefits	402,022	389,221	481,097	493,900
72	Education, Travel & Uniforms	4,089	6,390	4,000	6,500
73	Contract Services	74,143	79,667	100,000	110,000
74	General Operating Expenses	95,531	46,536	109,300	91,650
76	Equipment / Vehicle Repairs & Maintenance	5,573	4,259	2,500	5,800

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Judicial		16,497,801	17,612,165	24,941,205	25,827,861
2100 County Clerk		1,218,049	1,121,976	1,336,705	1,370,863
60	Salaries & Fringe Benefits	945,201	956,157	1,045,005	1,067,088
72	Education, Travel & Uniforms	3,557	2,899	7,000	7,000
73	Contract Services	239,176	135,958	240,000	252,000
74	General Operating Expenses	26,034	22,868	39,200	39,275
76	Equipment / Vehicle Repairs & Maintenance	4,081	4,094	5,500	5,500
2110 District Clerk		1,324,142	1,355,902	1,674,279	1,703,001
60	Salaries & Fringe Benefits	1,181,993	1,209,535	1,359,244	1,387,966
72	Education, Travel & Uniforms	1,611	3,514	10,000	10,000
73	Contract Services	93,333	100,000	236,525	236,525
74	General Operating Expenses	36,220	29,274	56,510	56,510
76	Equipment / Vehicle Repairs & Maintenance	10,985	13,579	12,000	12,000
2120 Court of Appeals		9,689	10,281	10,302	10,254
60	Salaries & Fringe Benefits	9,689	10,281	10,302	10,254
2125 Specialty Courts		40,951	43,803	48,010	49,125
60	Salaries & Fringe Benefits	34,711	37,043	40,070	41,185
72	Education, Travel & Uniforms	-	-	1,200	1,200
73	Contract Services	6,240	6,760	6,240	6,240
74	General Operating Expenses	-	-	500	500
76	Equipment / Vehicle Repairs & Maintenance	-	-	-	-
2130 47th District Court		383,154	371,932	424,340	433,934
60	Salaries & Fringe Benefits	361,221	357,046	398,000	406,884
72	Education, Travel & Uniforms	5,382	6,368	11,250	11,250
74	General Operating Expenses	16,230	8,110	13,890	14,600
76	Equipment / Vehicle Repairs & Maintenance	321	408	1,200	1,200
2140 108th District Court		377,730	380,643	424,420	423,443
60	Salaries & Fringe Benefits	359,488	365,377	391,986	399,193
72	Education, Travel & Uniforms	3,293	4,103	11,250	11,250
74	General Operating Expenses	13,784	10,008	19,684	11,500
76	Equipment / Vehicle Repairs & Maintenance	1,165	1,155	1,500	1,500
2150 181st District Court		372,493	389,647	421,124	418,870
60	Salaries & Fringe Benefits	357,755	376,626	391,980	396,120
72	Education, Travel & Uniforms	3,995	2,667	11,250	11,250
74	General Operating Expenses	10,366	10,026	16,894	10,500
76	Equipment / Vehicle Repairs & Maintenance	377	328	1,000	1,000
2160 251st District Court		396,430	421,059	420,031	424,743
60	Salaries & Fringe Benefits	383,187	392,264	393,621	399,193
72	Education, Travel & Uniforms	3,024	12,250	11,250	11,250
74	General Operating Expenses	9,788	15,045	13,660	12,800
76	Equipment / Vehicle Repairs & Maintenance	431	1,500	1,500	1,500

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Judicial -- continued					
2170 320th District Court		371,879	389,193	427,060	432,240
60	Salaries & Fringe Benefits	357,358	365,982	399,410	406,890
72	Education, Travel & Uniforms	3,995	8,850	11,250	11,250
74	General Operating Expenses	10,128	13,990	15,200	12,900
76	Equipment / Vehicle Repairs & Maintenance	398	371	1,200	1,200
2175 Associate Judge - Child Support		871	177	1,500	3,700
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
74	General Operating Expenses	871	177	1,500	3,700
2185 Associate Judge - Child Protection		36,916	35,629	48,834	48,485
60	Salaries & Fringe Benefits	33,834	34,182	46,334	45,985
72	Education, Travel & Uniforms	-	-	-	-
74	General Operating Expenses	3,082	1,447	2,500	2,500
2190 County Court at Law #1		565,542	588,851	619,537	625,151
60	Salaries & Fringe Benefits	551,939	571,184	595,997	605,801
72	Education, Travel & Uniforms	3,836	7,139	10,650	10,650
74	General Operating Expenses	9,293	9,991	12,290	8,100
76	Equipment / Vehicle Repairs & Maintenance	474	537	600	600
2191 Veterans' Treatment Court (formerly 5305)		37,144	15,966	75,556	76,769
60	Salaries & Fringe Benefits	36,182	14,091	47,721	48,934
72	Education, Travel & Uniforms	-	-	1,500	1,500
73	Contract Services	-	-	22,385	22,385
74	General Operating Expenses	962	1,875	3,950	3,950
2200 County Court at Law #2		573,066	513,049	603,471	622,611
60	Salaries & Fringe Benefits	557,863	504,264	587,971	597,811
72	Education, Travel & Uniforms	8,045	7,157	12,000	13,000
74	General Operating Expenses	6,359	1,257	2,500	10,800
76	Equipment / Vehicle Repairs & Maintenance	799	371	1,000	1,000
2201 Mental Health Specialty Court		37,099	16,280	56,071	57,284
60	Salaries & Fringe Benefits	36,182	14,090	47,721	48,934
72	Education, Travel & Uniforms	-	-	1,500	1,500
73	Contract Services	-	40	4,500	4,500
74	General Operating Expenses	917	2,150	2,350	2,350
2210 Justice of the Peace, Precinct #1		309,316	323,329	352,841	361,417
60	Salaries & Fringe Benefits	285,693	297,990	316,740	323,487
72	Education, Travel & Uniforms	672	1,641	3,500	3,500
73	Contract Services	8,322	8,992	17,292	18,000
74	General Operating Expenses	13,315	13,409	13,939	15,030
76	Equipment / Vehicle Repairs & Maintenance	1,314	1,297	1,370	1,400

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Judicial -- continued					
2220 Justice of the Peace, Precinct #2		225,924	252,087	288,573	293,584
60	Salaries & Fringe Benefits	208,547	229,996	255,069	260,080
72	Education, Travel & Uniforms	1,472	4,826	3,500	3,500
73	Contract Services	8,322	8,992	17,000	17,000
74	General Operating Expenses	6,846	7,611	11,704	11,704
76	Equipment / Vehicle Repairs & Maintenance	737	662	1,300	1,300
2230 Justice of the Peace, Precinct #3		311,108	327,003	359,264	366,362
60	Salaries & Fringe Benefits	289,979	302,531	322,009	329,067
72	Education, Travel & Uniforms	2,112	2,923	3,500	3,500
73	Contract Services	8,322	8,992	17,000	17,000
74	General Operating Expenses	9,716	11,571	14,255	14,295
76	Equipment / Vehicle Repairs & Maintenance	979	986	2,500	2,500
2240 Justice of the Peace, Precinct #4		249,179	259,462	324,953	351,179
60	Salaries & Fringe Benefits	226,653	237,084	294,073	320,649
72	Education, Travel & Uniforms	3,136	3,034	3,500	3,500
73	Contract Services	8,322	8,992	17,000	17,000
74	General Operating Expenses	9,461	8,721	8,730	8,730
76	Equipment / Vehicle Repairs & Maintenance	1,607	1,631	1,650	1,300
2250 Jury and Jury Related		333,323	327,692	504,882	604,545
60	Salaries & Fringe Benefits	182,922	189,204	212,782	217,223
72	Education, Travel & Uniforms	-	-	2,000	2,000
73	Contract Services	104,836	99,412	235,100	330,322
74	General Operating Expenses	40,429	34,761	50,000	50,000
76	Equipment / Vehicle Repairs & Maintenance	5,136	4,315	5,000	5,000
2260 County Attorney		2,406,951	2,460,818	2,746,375	3,267,222
60	Salaries & Fringe Benefits	2,315,706	2,382,174	2,644,595	3,160,622
72	Education, Travel & Uniforms	15,377	19,769	22,400	24,000
73	Contract Services	21,194	10,307	25,400	25,400
74	General Operating Expenses	41,112	36,446	40,858	43,700
76	Equipment / Vehicle Repairs & Maintenance	13,562	12,122	13,122	13,500
2270 District Attorney		3,477,561	3,505,652	4,707,097	4,981,739
60	Salaries & Fringe Benefits	3,272,612	3,349,726	4,496,097	4,686,739
72	Education, Travel & Uniforms	38,973	23,897	35,000	45,000
73	Contract Services	57,281	67,073	87,000	157,000
74	General Operating Expenses	95,561	54,161	73,000	77,000
76	Equipment / Vehicle Repairs & Maintenance	13,134	10,795	16,000	16,000
2275 Bail Bond Board Administration		2,951	-	2,000	2,000
72	Education, Travel & Uniforms	2,851	-	1,500	1,500
74	General Operating Expenses	100	-	500	500

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Judicial -- continued					
2280 General Judicial		2,948,547	2,849,532	3,539,000	3,558,000
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
73	Contract Services	2,812,855	2,709,442	2,879,000	2,898,000
74	General Operating Expenses	123,469	89,575	95,000	95,000
79	Other Expenditures	12,223	50,515	565,000	565,000
2282 Managed Assigned Counsel		156,453	597,706	933,643	608,456
60	Salaries & Fringe Benefits	151,463	526,900	858,123	539,356
72	Education, Travel & Uniforms	3,418	7,584	12,500	8,000
73	Contract Services	(27,705)	40,935	38,000	50,000
74	General Operating Expenses	29,030	20,915	23,220	9,300
76	Equipment / Vehicle Repairs & Maintenance	247	1,372	1,800	1,800
2290 Public Defender		226,309	880,627	4,394,752	4,510,407
60	Salaries & Fringe Benefits	187,846	847,704	4,151,761	4,234,704
72	Education, Travel & Uniforms	4,321	11,912	98,800	180,000
73	Contract Services	340	3,754	10,008	37,683
74	General Operating Expenses	33,802	17,257	128,083	51,920
76	Equipment / Vehicle Repairs & Maintenance	-	-	6,100	6,100
2295 CPS Counsel		105,024	173,869	196,585	222,477
60	Salaries & Fringe Benefits	101,839	173,869	191,185	216,627
72	Education, Travel & Uniforms	2,851	-	4,000	4,450
73	Contract Services	-	-	-	-
74	General Operating Expenses	-	-	1,100	950
76	Equipment / Vehicle Repairs & Maintenance	334	-	300	450
Public Safety / Public Service		12,516,898	13,361,997	14,578,680	15,384,393
3100 Forensic Science Lab		558,775	516,129	571,500	600,000
73	Contract Services	558,775	516,129	571,500	600,000
3110 Constable, Precinct #1		93,130	97,423	103,525	110,106
60	Salaries & Fringe Benefits	83,166	88,990	90,745	95,326
72	Education, Travel & Uniforms	1,145	290	2,500	2,500
73	Contract Services	1,199	1,200	1,250	1,250
74	General Operating Expenses	2,425	2,928	4,030	6,030
76	Equipment / Vehicle Repairs & Maintenance	5,195	4,015	5,000	5,000
3120 Constable, Precinct #2		92,476	102,936	104,375	107,294
60	Salaries & Fringe Benefits	82,883	88,744	90,745	92,414
72	Education, Travel & Uniforms	2,751	4,702	4,000	4,000
73	Contract Services	1,199	1,200	1,250	1,250
74	General Operating Expenses	2,934	2,524	4,380	4,630
76	Equipment / Vehicle Repairs & Maintenance	2,709	5,766	4,000	5,000

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Public Safety / Public Service - continued					
3130 Constable, Precinct #3		98,798	103,199	109,375	109,294
60	Salaries & Fringe Benefits	83,088	88,913	90,745	92,414
72	Education, Travel & Uniforms	4,238	775	4,000	4,000
73	Contract Services	1,199	1,200	4,000	1,250
74	General Operating Expenses	3,512	5,614	5,630	6,630
76	Equipment / Vehicle Repairs & Maintenance	6,761	6,697	5,000	5,000
3140 Constable, Precinct #4		93,477	100,957	106,575	110,744
60	Salaries & Fringe Benefits	83,103	88,962	90,745	92,414
72	Education, Travel & Uniforms	2,955	3,708	4,000	4,000
73	Contract Services	1,199	1,200	1,250	1,250
74	General Operating Expenses	3,117	3,755	5,580	8,080
76	Equipment / Vehicle Repairs & Maintenance	3,103	3,332	5,000	5,000
3160 Sheriff - Enforcement		9,270,333	9,808,730	10,610,828	10,957,867
60	Salaries & Fringe Benefits	8,321,882	8,840,990	9,527,561	9,824,021
72	Education, Travel & Uniforms	127,082	139,528	158,000	176,550
73	Contract Services	254,998	249,359	301,197	322,003
74	General Operating Expenses	172,389	209,465	204,470	205,693
76	Equipment / Vehicle Repairs & Maintenance	393,982	369,388	419,600	429,600
3200 Public Service		1,314,158	1,499,882	1,746,970	1,825,709
77	Building Repairs & Maintenance	6,349	7,992	118,775	118,775
79	Other Expenditures	1,307,809	1,491,890	1,628,195	1,706,934
3210 Fire / Rescue Department		995,751	1,132,741	1,225,532	1,563,379
60	Salaries & Fringe Benefits	425,997	467,166	467,322	744,119
72	Education, Travel & Uniforms	61,570	46,325	89,000	89,000
73	Contract Services	27,439	26,418	48,000	60,000
74	General Operating Expenses	128,975	136,332	187,460	190,760
76	Equipment / Vehicle Repairs & Maintenance	302,896	388,500	371,750	401,500
77	Building Repairs & Maintenance	48,874	68,000	62,000	78,000
Corrections and Rehabilitation		18,194,943	19,225,838	20,645,717	23,899,773
4100 Detention Center		12,918,210	13,736,336	14,929,101	17,713,332
60	Salaries & Fringe Benefits	10,493,109	10,937,196	12,158,343	12,399,232
73	Contract Services	33,387	38,000	-	38,000
74	General Operating Expenses	55,173	62,750	68,348	68,250
75	Prisoner Care	1,666,649	1,933,514	1,932,800	4,438,240
76	Equipment / Vehicle Repairs & Maintenance	22,473	21,591	45,000	45,000
77	Building Repairs & Maintenance	647,419	743,285	724,610	724,610
4200 Community Supervision and Corrections		13,435	25,361	28,000	28,000
74	General Operating Expenses	139	10,149	13,000	13,000
76	Equipment / Vehicle Repairs & Maintenance	13,296	15,212	15,000	15,000
4210 Juvenile Probation		5,090,842	5,282,263	5,472,712	5,926,827
71	Juvenile Services	5,090,842	5,282,263	5,472,712	5,926,827

**Potter County, Texas
General Fund
Expenditures
2024-25**

		Actual 2021 - 22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Corrections and Rehabilitation - continued					
4250 Court Supervised Release Program		172,456	181,878	215,904	231,614
60	Salaries & Fringe Benefits	160,605	168,944	186,904	202,614
72	Education, Travel & Uniforms	3,038	5,000	5,000	5,000
73	Contract Services	7,607	6,140	18,000	18,000
74	General Operating Expenses	274	1,062	3,000	3,000
76	Equipment / Vehicle Repairs & Maintenance	932	732	3,000	3,000
Health & Human Services					
		956,221	576,094	1,192,177	743,883
5300 Mental Health - Community Service		83,864	-	96,457	98,269
60	Salaries & Fringe Benefits	79,463	-	85,707	87,519
72	Education, Travel & Uniforms	-	-	2,000	2,000
73	Contract Services	4,401	-	8,000	8,000
74	General Operating Expenses	-	-	750	750
5310 County Extension Services		251,200	266,746	299,368	304,773
60	Salaries & Fringe Benefits	216,274	228,721	249,476	254,881
72	Education, Travel & Uniforms	8,833	9,271	13,000	13,000
74	General Operating Expenses	12,723	14,252	14,631	14,631
76	Equipment / Vehicle Repairs & Maintenance	11,191	12,303	20,061	20,061
79	Other Expenditures	2,179	2,199	2,200	2,200
5330 Family Crime Unit		342,151	-	462,653	-
60	Salaries & Fringe Benefits	338,386	-	457,703	-
72	Education, Travel & Uniforms	-	-	600	-
74	General Operating Expenses	2,176	-	2,300	-
76	Equipment / Vehicle Repairs & Maintenance	1,589	-	2,050	-
5340 Victim Assistance - VOCA		211,096	237,438	258,294	263,449
60	Salaries & Fringe Benefits	207,355	230,618	250,004	255,159
72	Education, Travel & Uniforms	-	2,531	4,000	4,000
73	Contract Services	2,766	2,849	2,850	2,850
74	General Operating Expenses	975	1,440	1,440	1,440
5350 Victim Assistance - VLCCG		67,910	71,910	75,405	77,392
60	Salaries & Fringe Benefits	67,910	71,910	74,205	76,192
72	Education, Travel & Uniforms	-	-	1,200	1,200
Road and Bridge					
		2,499,876	2,440,164	3,026,659	3,323,628
7100 Road and Bridge Department		2,499,876	2,440,164	3,026,659	3,323,628
60	Salaries & Fringe Benefits	1,511,338	1,528,392	1,812,043	1,912,331
72	Education, Travel & Uniforms	17,168	14,622	20,000	22,000
73	Contract Services	29,868	17,241	42,557	60,000
74	General Operating Expenses	578,321	518,029	746,818	850,916
76	Equipment / Vehicle Repairs & Maintenance	288,458	288,248	322,060	386,000
77	Building Repairs & Maintenance	74,723	73,632	83,181	92,381

**Potter County, Texas
General Fund
Expenditures
2024-25**

	<u>Actual 2021 - 22</u>	<u>Actual 2022-23</u>	<u>Estimate 2023-24</u>	<u>Budget 2024-25</u>
Capital Outlay	618,635	-	434,933	1,075,108
9900 Capital Outlay	618,635	-	434,933	1,075,108
70 Capital Outlay	618,635	-	434,933	1,075,108
Total Expenditures	61,613,261	64,670,571	79,223,973	84,656,778
Other Financing Uses				
Operating Transfers Out	1,548,100	1,561,580	561,580	561,580
Total Other Financing Uses	<u>1,548,100</u>	<u>1,561,580</u>	<u>561,580</u>	<u>561,580</u>
Total Expenditures and Other	<u>\$ 63,161,361</u>	<u>\$ 66,232,151</u>	<u>\$ 79,785,553</u>	<u>\$ 85,218,358</u>

SPECIAL REVENUE FUNDS

County Assistance District #1 Fund

Local Government Code §387.003

The County Assistance District #1 fund can be used for construction, maintenance or improvement of roads or highways; provision of law enforcement and detention services; maintenance or improvement of libraries, museums, parks or other recreational facilities; promotion of economic development and tourism; firefighting and fire prevention services and provision of services that benefit the public welfare.

Law Library Fund

Local Government Code §323.023

The Law Library Fund accounts for the revenues derived from fees set by the commissioners court not to exceed \$35, collected, and paid as other costs in each civil case filed in a county or district court, except suits for delinquent taxes. The revenues are used to provide and maintain a County Law Library.

Courthouse Security Fund

Code of Criminal Procedure §102.017, Local Gov't Code §291.008

The Courthouse Security Fund accounts for revenues derived from the security fees charged on civil and criminal cases as set by Commissioners' Court. The revenues are to be used for security personnel, services and items related to a building housing a court.

Justice Court Building Security Fund

Code of Criminal Procedure §102.017

The Justice Court Building Security Fund accounts for revenues derived from the security fees charged to defendants convicted of offenses as a cost of court on cases filed in a justice court. The revenues are to be used for security personnel, services and items related to a building housing a justice court not located in the County courthouse.

Records Management Funds

Local Gov't Code §118 - Code of Criminal Procedures §102 -
Government Code §51.317

The Records Management Funds account for revenues derived from the records management and preservation fees charged by the County and District Clerks. The revenues are to be used for specific records preservation and automation projects.

Court Technology Funds

Code of Criminal Procedure §102.0173, §102.0173

The Court Technology Fund accounts for revenues derived from the fees charged to a defendant convicted of a criminal offense. The revenues are to be used for specific technology enhancements for the Courts and Clerks.

Panhandle Auto Burglary and Theft Fund

Code of Criminal Procedures §59.06

The Panhandle Auto Burglary and Theft Fund accounts for State grant funds received from the Auto Burglary and Theft Prevention Authority to participate in a statewide collaborative network to combat motor vehicle burglary and theft and to fund education campaigns to inform automobile owners of methods of preventing automobile burglary or theft. Participating agencies are Potter County, Randall County and the City of Amarillo

Federal Law Enforcement Grants Fund

Individual guidelines from Granting Agency

The Federal Law Enforcement Grants fund accounts for federal funds received by the Sheriff to be used to enhance operations for specific projects approved by the Bureau of Justice Administration or other granting agencies.

Potter County, Texas
Special Revenue Funds
Combined Budgets
2023-24

Potter County, Texas
Special Revenue Funds
Combined Budgets
2023-24

	County Assistance District #1	ARPA Fund	Law Library Fund	Courthouse Security Fund	Justice Court Security Fund		County Clerk Records Mgmt Fund	Court Records Mgmt Fund	District Clerk Records Mgmt Fund	Justice Court Technology Fund	Co. / Dist. Clerk Technology Fund	County Attorney Forfeiture Fund	County Attorney Federal Forfeiture Fund	Panhandle Auto Theft and Burglary Unit Fund	Law Enforcement Grants Fund	Total Special Funds (Memo Only)
Revenues	\$ 5,350,000	\$ 750,000	\$ 72,000	\$ 75,000	\$ 2,450	Revenues	\$ 115,000	\$ 2,370	\$ 34,000	\$ 1,400	\$ 5,750	\$ -	\$ -	\$ 375,000	\$ -	\$ 6,032,970
51 Taxes	4,500,000	-	-	-	-	51 Taxes	-	-	-	-	-	-	-	-	-	4,500,000
52 Licenses & Fees	-	-	60,000	65,000	250	52 Licenses & Fees	105,000	938	32,000	400	4,000	-	-	15,000	-	282,538
53 Intergovernmental Revenue	-	-	-	-	-	53 Intergovernmental Revenue	-	-	-	-	-	-	-	360,000	-	360,000
54 Fines & Forfeitures	-	-	-	-	-	54 Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-
55 Rents & Recoveries	-	-	-	-	-	55 Rents & Recoveries	-	-	-	-	-	-	-	-	-	-
57 Other Revenue	850,000	750,000	12,000	10,000	2,200	57 Other Revenue	10,000	1,432	2,000	1,000	1,750	-	-	-	-	890,382
Expenditures	7,154,086	233,500	51,000	40,000	15,000	Expenditures	110,800	28,000	58,000	82,000	7,500	-	-	492,395	-	8,038,781
Judicial	-	-	51,000	-	-	Judicial	110,800	18,000	58,000	67,000	7,500	-	-	492,395	-	804,695
60 Salaries & Fringe Benefits	-	-	-	-	-	60 Salaries & Fringe Benefits	-	-	-	-	-	-	-	358,239	-	358,239
72 Education, Travel & Uniforms	-	-	-	-	-	72 Education, Travel & Uniforms	2,500	3,000	53,000	14,000	-	-	-	5,100	-	77,600
73 Contract Services	-	-	-	-	-	73 Contract Services	58,800	-	30,000	7,500	-	-	-	104,125	-	240,425
74 General Operating Expenses	-	-	51,000	-	-	74 General Operating Expenses	6,000	15,000	5,000	23,000	-	-	-	10,081	-	110,081
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	76 Equipment / Vehicle Repairs & Maintenance	3,500	-	-	-	-	-	-	14,850	-	18,350
77 Building Repairs & Maintenance	-	-	-	-	-	77 Building Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
79 Other Expenditures	-	-	-	-	-	79 Other Expenditures	-	-	-	-	-	-	-	-	-	-
Public Safety / Public Service	1,822,016	233,500	-	25,000	10,000	Public Service / Public Safety	-	-	-	-	-	-	-	-	-	1,857,016
60 Salaries & Fringe Benefits	762,017	-	-	-	-	60 Salaries & Fringe Benefits	-	-	-	-	-	-	-	-	-	762,017
72 Education, Travel & Uniforms	15,000	-	-	-	-	72 Education, Travel & Uniforms	-	-	-	-	-	-	-	-	-	15,000
73 Contract Services	532,109	-	-	-	-	73 Contract Services	-	-	-	-	-	-	-	-	-	532,109
74 General Operating Expenses	512,890	233,500	-	9,500	5,000	74 General Operating Expenses	-	-	-	-	-	-	-	-	-	527,390
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	15,500	5,000	77 Building Repairs & Maintenance	-	-	-	-	-	-	-	-	-	20,500
79 Other Expenditures	-	-	-	-	-	79 Other Expenditures	-	-	-	-	-	-	-	-	-	-
Capital Outlay	5,332,070	-	-	15,000	5,000	Capital Outlay	-	10,000	-	15,000	-	-	-	-	-	5,377,070
70 Capital Outlay	5,332,070	-	-	15,000	5,000	70 Capital Outlay	-	10,000	-	15,000	-	-	-	-	-	5,377,070
Revenues Over(Under) Expenditures	(1,804,086)	516,500	21,000	35,000	(12,550)	Revenues Over(Under) Expenditures	4,200	(25,630)	(24,000)	(80,600)	(1,750)	-	-	(117,395)	-	(2,005,811)
Other Financing Sources (Uses)	-	(3,000,000)	-	-	-	Other Financing Sources (Uses)	-	-	-	-	-	-	-	61,580	-	61,580
Operating Transfers In (Out)	-	(3,000,000)	-	-	-	Operating Transfers In (Out)	-	-	-	-	-	-	-	61,580	-	61,580
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,804,086)	(2,483,500)	21,000	35,000	(12,550)	Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,200	(25,630)	(24,000)	(80,600)	(1,750)	-	-	(55,815)	-	(1,944,231)
Fund Balance, Beginning of Year	5,988,936	19,809,419	224,601	146,629	31,403	Fund Balance, Beginning of Year	336,906	54,520	210,215	97,331	45,856	60,610	113,064	(114,709)	(48,333)	7,147,029
Fund Balance, End of Year	\$ 4,184,850	\$ 17,325,919	\$ 245,601	\$ 181,629	\$ 18,853	Fund Balance, End of Year	\$ 341,106	\$ 28,890	\$ 186,215	\$ 16,731	\$ 44,106	\$ 60,610	\$ 113,064	\$ (170,524)	\$ (48,333)	\$ 5,202,798

Potter County, Texas
County Assistance District #1
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 4,812,821	\$ 6,039,768	\$ 3,715,000	\$ 5,350,000
51 Taxes	4,750,508	5,625,547	3,700,000	4,500,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	62,313	414,221	15,000	850,000
Expenditures	2,434,229	3,468,137	5,475,922	6,686,977
3160 Sheriff - Enforcement	349,650	603,443	-	258,118
60 Salaries & Fringe Benefits	-	52,973	170,296	70,358
70 Capital Outlay	349,650	603,443	-	42,160
74 General Operating Expenses	-	-	-	145,600
3210 Fire/Rescue Department	1,908,634	2,313,271	4,806,055	3,137,899
60 Salaries & Fringe Benefits	189,490	507,496	650,913	691,659
70 Capital Outlay	1,570,494	1,643,772	3,852,263	2,020,000
72 Education, Travel & Uniforms	11,452	2,996	10,000	15,000
73 Contract Services	-	10,000	60,000	65,000
74 General Operating Expenses	137,198	149,007	232,879	346,240
3300 Public Service	-	19,170	-	1,422,838
70 Capital Outlay	-	19,170	-	1,422,838
74 General Operating Expenses	-	-	-	-
7100 Road & Bridge	175,945	532,253	669,867	1,868,122
70 Capital Outlay	175,945	532,253	669,867	1,847,072
74 General Operating Expenses	-	-	-	21,050
Revenues Over(Under) Expenditures	2,378,592	2,571,631	(1,760,922)	(1,336,977)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,378,592	2,571,631	(1,760,922)	(1,336,977)
Fund Balance, Beginning of Year	2,799,635	5,178,227	7,749,858	5,988,936
Fund Balance, End of Year	<u>\$ 5,178,227</u>	<u>\$ 7,749,858</u>	<u>\$ 5,988,936</u>	<u>\$ 4,651,959</u>

**Potter County, Texas
ARPA Fund
Revenues and Expenditures
2024-25**

	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Estimate 2023-24</u>	<u>Budget 2024-25</u>
Revenues	\$ 11,549,514	\$ 11,549,514	\$ 30,000	\$ 750,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	11,403,244	# 11,403,244	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	146,270	# 146,270	30,000	750,000
Expenditures	-	1,401,473	1,918,136	233,500
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	375,000	158,032	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	12,000	1,760,104	-
74 General Operating Expenses	-	-	-	233,500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	1,014,473	-	-
Revenues Over(Under) Expenditures	11,549,514	10,148,041	(1,888,136)	516,500
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(3,000,000)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,549,514	10,148,041	(1,888,136)	(2,483,500)
Fund Balance, Beginning of Year	-	11,549,514	21,697,555	19,809,419
Fund Balance, End of Year	<u>\$ 11,549,514</u>	<u>\$ 21,697,555</u>	<u>\$ 19,809,419</u>	<u>\$ 17,325,919</u>

Potter County, Texas
Law Library Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 56,999	\$ 64,966	\$ 56,100	\$ 72,000
52 Licenses & Fees	56,355	61,798	55,500	60,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	644	3,168	600	12,000
Expenditures	12,086	16,914	51,000	51,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	12,086	16,914	51,000	51,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	44,913	48,052	5,100	21,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	44,913	48,052	5,100	21,000
Fund Balance, Beginning of Year	126,536	171,449	219,501	224,601
Fund Balance, End of Year	<u>\$ 171,449</u>	<u>\$ 219,501</u>	<u>\$ 224,601</u>	<u>\$ 245,601</u>

**Potter County, Texas
Courthouse Security Fund
Revenues and Expenditures
2024-25**

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 48,989	\$ 72,199	\$ 45,350	\$ 75,000
52 Licenses & Fees	48,725	69,919	45,000	65,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	264	2,280	350	10,000
Expenditures	6,540	27,373	40,000	40,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	40	26,870	15,000	15,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	6,500	503	9,500	9,500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	15,500	15,500
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	42,449	44,826	5,350	35,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	42,449	44,826	5,350	35,000
Fund Balance, Beginning of Year	54,004	96,453	141,279	146,629
Fund Balance, End of Year	<u>\$ 96,453</u>	<u>\$ 141,279</u>	<u>\$ 146,629</u>	<u>\$ 181,629</u>

Potter County, Texas
Justice Court Building Security Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 361	\$ 811	\$ 350	\$ 2,450
52 Licenses & Fees	250	135	250	250
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	111	676	100	2,200
Expenditures	-	-	15,000	15,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	5,000	5,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	5,000	5,000
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	361	811	(14,650)	(12,550)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	361	811	(14,650)	(12,550)
Fund Balance, Beginning of Year	44,881	45,242	46,053	31,403
Fund Balance, End of Year	<u>\$ 45,242</u>	<u>\$ 46,053</u>	<u>\$ 31,403</u>	<u>\$ 18,853</u>

Potter County, Texas
County Clerk Records Management Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 119,744	\$ 118,079	\$ 105,600	\$ 115,000
52 Licenses & Fees	111,273	114,970	105,000	105,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	8,471	3,109	600	10,000
Expenditures	223,341	75,446	102,800	110,800
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	2,500	2,500
73 Contract Services	221,404	74,876	90,800	98,800
74 General Operating Expenses	1,937	570	6,000	6,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	3,500	3,500
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(103,597)	42,633	2,800	4,200
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(103,597)	42,633	2,800	4,200
Fund Balance, Beginning of Year	395,070	291,473	334,106	336,906
Fund Balance, End of Year	<u>\$ 291,473</u>	<u>\$ 334,106</u>	<u>\$ 336,906</u>	<u>\$ 341,106</u>

Potter County, Texas
Court Records Management Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 21,472	\$ 6,512	\$ 2,370	\$ 2,370
52 Licenses & Fees	21,400	5,821	938	938
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	72	691	1,432	1,432
Expenditures	-	-	30,000	28,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	10,000	10,000
72 Education, Travel & Uniforms	-	-	3,000	3,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	17,000	15,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	21,472	6,512	(27,630)	(25,630)
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	21,472	6,512	(27,630)	(25,630)
Fund Balance, Beginning of Year	54,166	75,638	82,150	54,520
Fund Balance, End of Year	<u>\$ 75,638</u>	<u>\$ 82,150</u>	<u>\$ 54,520</u>	<u>\$ 28,890</u>

Potter County, Texas
District Clerk Records Management Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 35,197	\$ 47,311	\$ 32,400	\$ 34,000
52 Licenses & Fees	34,800	44,789	32,000	32,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	397	2,522	400	2,000
Expenditures	58,525	32,369	58,000	58,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	55,673	31,111	53,000	53,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	2,852	1,258	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(23,328)	14,942	(25,600)	(24,000)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,328)	14,942	(25,600)	(24,000)
Fund Balance, Beginning of Year	244,201	220,873	235,815	210,215
Fund Balance, End of Year	<u>\$ 220,873</u>	<u>\$ 235,815</u>	<u>\$ 210,215</u>	<u>\$ 186,215</u>

Potter County, Texas
Justice Court Technology Fund
Revenues and Expenditures
2024-25

	Actual	Actual	Estimate	Budget
	2021-22	2022-23	2023-24	2024-25
Revenues	\$ 10,257	\$ 13,313	\$ 10,400	\$ 1,400
52 Licenses & Fees	9,863	2,484	400	400
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	394	10,829	10,000	1,000
Expenditures	5,367	1,785	82,000	82,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	15,000	15,000
72 Education, Travel & Uniforms	1,764	26	14,000	14,000
73 Contract Services	-	-	30,000	30,000
74 General Operating Expenses	3,603	1,759	23,000	23,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	4,890	11,528	(71,600)	(80,600)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,890	11,528	(71,600)	(80,600)
Fund Balance, Beginning of Year	152,513	157,403	168,931	97,331
Fund Balance, End of Year	<u>\$ 157,403</u>	<u>\$ 168,931</u>	<u>\$ 97,331</u>	<u>\$ 16,731</u>

Potter County, Texas
County Clerk/District Clerk Technology Fund
Revenues and Expenditures
2024-25

	Actual	Actual	Estimate	Budget
	2021-22	2022-23	2023-24	2024-25
Revenues	\$ 3,799	\$ 3,646	\$ 2,250	\$ 5,750
52 Licenses & Fees	3,684	2,884	2,000	4,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	115	762	250	1,750
Expenditures	-	-	7,500	7,500
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	7,500	7,500
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	3,799	3,646	(5,250)	(1,750)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,799	3,646	(5,250)	(1,750)
Fund Balance, Beginning of Year	43,661	47,460	51,106	45,856
Fund Balance, End of Year	<u>\$ 47,460</u>	<u>\$ 51,106</u>	<u>\$ 45,856</u>	<u>\$ 44,106</u>

Potter County, Texas
County Attorney Forfeiture Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 2,345	\$ 2,266	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,345	2,266	-	-
Expenditures	25,589	52,563	-	-
60 Salaries & Fringe Benefits	15,662	44,809	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	593	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	8,913	7,709	-	-
76 Equipment / Vehicle Repairs & Maintenance	421	45	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(23,244)	(50,297)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,244)	(50,297)	-	-
Fund Balance, Beginning of Year	134,151	110,907	60,610	60,610
Fund Balance, End of Year	<u>\$ 110,907</u>	<u>\$ 60,610</u>	<u>\$ 60,610</u>	<u>\$ 60,610</u>

Potter County, Texas
County Attorney Federal Forfeiture Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 9,518	\$ 8,328	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	9,285	7,580	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	233	748	-	-
Expenditures	75,904	10,500	-	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	75,904	8,500	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	2,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(66,386)	(2,172)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(66,386)	(2,172)	-	-
Fund Balance, Beginning of Year	181,622	115,236	113,064	113,064
Fund Balance, End of Year	<u>\$ 115,236</u>	<u>\$ 113,064</u>	<u>\$ 113,064</u>	<u>\$ 113,064</u>

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 391,119	\$ 412,031	\$ 377,000	\$ 375,000
52 Licenses & Fees	28,087	30,690	15,000	15,000
53 Intergovernmental Revenue	363,032	381,341	362,000	360,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	431,044	447,651	478,984	492,395
60 Salaries & Fringe Benefits	310,097	315,316	320,590	358,239
70 Capital Outlay	-	-	3,850	-
72 Education, Travel & Uniforms	438	3,265	4,180	5,100
73 Contract Services	98,515	105,793	101,640	104,125
74 General Operating Expenses	9,647	7,914	12,484	10,081
76 Equipment / Vehicle Repairs & Maintenance	12,347	15,363	36,240	14,850
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(39,925)	(35,620)	(101,984)	(117,395)
Other Financing Sources (Uses)				
Operating Transfers In	48,100	61,580	61,580	61,580
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,175	25,960	(40,404)	(55,815)
Fund Balance, Beginning of Year	(108,440)	(100,265)	(74,305)	(114,709)
Fund Balance, End of Year	<u>\$ (100,265)</u>	<u>\$ (74,305)</u>	<u>\$ (114,709)</u>	<u>\$ (170,524)</u>

Potter County, Texas
Federal Law Enforcement Grants Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 50,725	\$ 60,160	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	50,647	59,880	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	78	280	-	-
Expenditures	94,151	65,069	-	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	25,699	(3,103)	-	-
72 Education, Travel & Uniforms	-	25,718	-	-
73 Contract Services	35,424	-	-	-
74 General Operating Expenses	33,028	42,454	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(43,426)	(4,909)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(43,426)	(4,909)	-	-
Fund Balance, Beginning of Year	2	(43,424)	(48,333)	(48,333)
Fund Balance, End of Year	<u>\$ (43,424)</u>	<u>\$ (48,333)</u>	<u>\$ (48,333)</u>	<u>\$ (48,333)</u>

DEBT SERVICE FUNDS

Series 2016 Certificates of Obligation

This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2016 Certificates of Obligation issued to construct facilities for the administration, law enforcement operations, maintenance and storage for the Potter County Sheriff's office.

Series 2017 Tax Notes

This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2017 Tax Notes issued to purchase a radio communication system for the Sheriff, Fire/Rescue, Constables, Road & Bridge County Attorney, District Attorney and Court Bailiffs. This purchase is in collaboration with the City of Amarillo and Randall County to provide a seamless emergency communication system to benefit the citizens of the Amarillo/Potter/Randall area.

Series 2019 Certificates of Obligation

This Debt Service Fund accounts for the accumulation of resources for the payment of principal and interest on the Series 2016 Certificates of Obligation issued to construct a district courts facility, including demolition of existing facilities and parking.

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**Potter County, Texas
Debt Service Funds
Combined Budgets
2024-2025**

	Series 2016 Certificates of Obligation	Series 2017 Tax Notes	Series 2019 Certificates of Obligation	Totals (Memo Only)
Revenues	\$ 1,368,094	\$ 903,936	\$ 2,911,294	\$ 5,183,324
51 Taxes	1,359,094	903,936	2,911,294	5,174,324
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	9,000	-	-	9,000
Expenditures	1,475,225	959,073	3,607,438	6,041,736
60 Salaries & Fringe Benefits				-
70 Capital Outlay				-
72 Education, Travel & Uniforms				-
73 Contract Services				-
74 General Operating Expenses	400	-	400	800
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
78 Special Expenditures	1,474,825	959,073	3,607,038	6,040,936
Revenues Over(Under) Expenditures	(107,131)	(55,137)	(696,144)	(858,412)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(107,131)	(55,137)	(696,144)	(858,412)
Fund Balance, Beginning of Year	2,592,505	740,285	281,864	3,614,654
Fund Balance, End of Year	<u>\$ 2,485,374</u>	<u>\$ 685,148</u>	<u>\$ (414,280)</u>	<u>\$ 2,756,242</u>

Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 532,128	\$ 686,722	\$ 1,360,249	\$ 1,368,094
51 Taxes	523,094	653,429	1,351,249	1,359,094
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	9,034	33,293	9,000	9,000
Expenditures	1,483,738	1,475,225	1,476,125	1,475,225
74 General Operating Expenses	2,900	200	400	400
78 Special Expenditures	1,480,838	1,475,025	1,475,725	1,474,825
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(951,610)	(788,503)	(115,876)	(107,131)
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	860,982	(788,503)	(115,876)	(107,131)
Fund Balance, Beginning of Year	2,635,902	3,496,884	2,708,381	2,592,505
Fund Balance, End of Year	<u>\$ 3,496,884</u>	<u>\$ 2,708,381</u>	<u>\$ 2,592,505</u>	<u>\$ 2,485,374</u>

Potter County, Texas
Series 2017 Debt Service Fund
Tax Notes
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 1,093,484	\$ 959,606	\$ 903,936	\$ 0
51 Taxes	1,093,484	959,606	903,936	0
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	961,598	959,596	962,575	0
74 General Operating Expenses	-	-	500	-
78 Special Expenditures	961,598	959,596	962,075	-
79 Other Expenditures	-	-	0.	-
Revenues Over(Under) Expenditures	131,886	10	(58,639)	0
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	631,886	10	(58,639)	0
Fund Balance, Beginning of Year	167,028	798,914	798,924	740,285
Fund Balance, End of Year	<u>\$ 798,914</u>	<u>\$ 798,924</u>	<u>\$ 740,285</u>	<u>\$ 0</u>

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 3,149,818	\$ 3,043,815	\$ 2,911,294	\$ 2,911,294
51 Taxes	3,149,818	3,043,815	2,911,294	2,911,294
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	2,784,438	3,044,438	3,081,938	3,607,438
74 General Operating Expenses	2,900	400	400	400
78 Special Expenditures	2,781,538	3,044,038	3,081,538	3,607,038
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	365,380	(623)	(170,644)	(696,144)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	365,380	(623)	(170,644)	(696,144)
Fund Balance, Beginning of Year	87,751	453,131	452,508	281,864
Fund Balance, End of Year	<u>\$ 453,131</u>	<u>\$ 452,508</u>	<u>\$ 281,864</u>	<u>\$ (414,280)</u>

Potter County, Texas
Schedule of Debt Service
2024-25

	Series 2016 Certificates of Obligation		Series 2017 Tax Notes		Series 2019 Certificates of Obligation		Fiscal Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2/1/2024	1,015,000	237,975	950,000	9,073	-	942,269	3,154,317
8/1/2024	-	222,750	-	-	750,000	942,269	1,915,019
Fiscal 2024	1,015,000	460,725	950,000	9,073	750,000	1,884,538	5,069,336
2/1/2025	1,045,000	222,750	-	-	-	923,519	2,191,269
8/1/2025	-	207,075	-	-	1,760,000	923,519	2,890,594
Fiscal 2025	1,045,000	429,825	-	-	1,760,000	1,847,038	5,081,863
2/1/2026	1,080,000	207,075	-	-	-	879,519	2,166,594
8/1/2026	-	190,875	-	-	1,060,000	879,519	2,130,394
Fiscal 2026	1,080,000	397,950	-	-	1,060,000	1,759,038	4,296,988
2/1/2027	1,110,000	190,875	-	-	-	853,019	2,153,894
8/1/2027	-	174,225	-	-	1,175,000	853,019	2,202,244
Fiscal 2027	1,110,000	365,100	-	-	1,175,000	1,706,038	4,356,138
2/1/2028	1,145,000	174,225	-	-	-	823,644	2,142,869
8/1/2028	-	157,050	-	-	1,250,000	823,644	2,230,694
Fiscal 2028	1,145,000	331,275	-	-	1,250,000	1,647,288	4,373,563
2/1/2029	1,175,000	157,050	-	-	-	792,394	2,124,444
8/1/2029	-	139,425	-	-	1,305,000	792,394	2,236,819
Fiscal 2029	1,175,000	296,475	-	-	1,305,000	1,584,788	4,361,263
2/1/2030	1,215,000	139,425	-	-	-	759,769	2,114,194
8/1/2030	-	121,200	-	-	1,370,000	759,769	2,250,969
Fiscal 2030	1,215,000	260,625	-	-	1,370,000	1,519,538	4,365,163
2/1/2031	1,250,000	121,200	-	-	-	732,369	2,103,569
8/1/2031	-	102,450	-	-	1,425,000	732,369	2,259,819
Fiscal 2031	1,250,000	223,650	-	-	1,425,000	1,464,738	4,363,388
2/1/2032	1,285,000	102,450	-	-	-	703,869	2,091,319
8/1/2032	-	83,175	-	-	1,485,000	703,869	2,272,044
Fiscal 2032	1,285,000	185,625	-	-	1,485,000	1,407,738	4,363,363
2/1/2033	1,325,000	83,175	-	-	-	674,169	2,082,344
8/1/2033	-	63,300	-	-	1,540,000	674,169	2,277,469
Fiscal 2033	1,325,000	146,475	-	-	1,540,000	1,348,338	4,359,813
2/1/2034	1,365,000	63,300	-	-	-	643,369	2,071,669
8/1/2034	-	42,825	-	-	1,605,000	643,369	2,291,194
Fiscal 2034	1,365,000	106,125	-	-	1,605,000	1,286,738	4,362,863
2/1/2035	1,405,000	42,825	-	-	-	611,269	2,059,094
8/1/2035	-	21,750	-	-	1,670,000	611,269	2,303,019
Fiscal 2035	1,405,000	64,575	-	-	1,670,000	1,222,538	4,362,113
2/1/2036	1,450,000	21,750	-	-	-	577,869	2,049,619
8/1/2036	-	-	-	-	1,735,000	577,869	2,312,869
Fiscal 2036	1,450,000	21,750	-	-	1,735,000	1,155,738	4,362,488
2/1/2037	-	-	-	-	-	551,844	551,844
8/1/2037	-	-	-	-	1,785,000	551,844	2,336,844
Fiscal 2037	-	-	-	-	1,785,000	1,103,688	2,888,688
2/1/2038	-	-	-	-	-	516,144	516,144
8/1/2038	-	-	-	-	1,860,000	516,144	2,376,144
Fiscal 2038	-	-	-	-	1,860,000	1,032,288	2,892,288
2/1/2039	-	-	-	-	-	478,944	478,944
8/1/2039	-	-	-	-	1,935,000	478,944	2,413,944
Fiscal 2039	-	-	-	-	1,935,000	957,888	2,892,888

	Series 2016 Certificates of Obligation		Series 2017 Tax Notes		Series 2019 Certificates of Obligation		Fiscal Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2/1/2040	-	-	-	-	-	440,244	440,244
8/1/2040	-	-	-	-	2,010,000	440,244	2,450,244
Fiscal 2040	-	-	-	-	2,010,000	880,488	2,890,488
2/1/2041	-	-	-	-	-	400,044	400,044
8/1/2041	-	-	-	-	2,090,000	400,044	2,490,044
Fiscal 2041	-	-	-	-	2,090,000	800,088	2,890,088
2/1/2042	-	-	-	-	-	358,244	358,244
8/1/2042	-	-	-	-	2,175,000	358,244	2,533,244
Fiscal 2042	-	-	-	-	2,175,000	716,488	2,891,488
2/1/2043	-	-	-	-	-	322,900	322,900
8/1/2043	-	-	-	-	2,245,000	322,900	2,567,900
Fiscal 2043	-	-	-	-	2,245,000	645,800	2,890,800
2/1/2044	-	-	-	-	-	286,419	286,419
8/1/2044	-	-	-	-	2,320,000	286,419	2,606,419
Fiscal 2044	-	-	-	-	2,320,000	572,838	2,892,838
2/1/2045	-	-	-	-	-	248,719	248,719
8/1/2045	-	-	-	-	2,395,000	248,719	2,643,719
Fiscal 2045	-	-	-	-	2,395,000	497,438	2,892,438
2/1/2046	-	-	-	-	-	209,800	209,800
8/1/2046	-	-	-	-	2,470,000	209,800	2,679,800
Fiscal 2046	-	-	-	-	2,470,000	419,600	2,889,600
2/1/2047	-	-	-	-	-	160,400	160,400
8/1/2047	-	-	-	-	2,570,000	160,400	2,730,400
Fiscal 2047	-	-	-	-	2,570,000	320,800	2,890,800
2/1/2048	-	-	-	-	-	109,000	109,000
8/1/2048	-	-	-	-	2,670,000	109,000	2,779,000
Fiscal 2048	-	-	-	-	2,670,000	218,000	2,888,000
2/1/2049	-	-	-	-	-	55,600	55,600
8/1/2049	-	-	-	-	2,780,000	55,600	2,835,600
Fiscal 2049	-	-	-	-	2,780,000	111,200	2,891,200
Total	14,850,000	2,829,450	-	-	46,685,000	26,226,160	90,590,610

Series 2016 Certificates of Obligation		Series 2017 Tax Notes		Series 2019 Certificates of Obligation		
Principal	Interest	Principal	Interest	Principal	Interest	Fiscal Total

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**Potter County, Texas
Capital Projects Funds
Combined Budgets
2024-25**

	Capital Projects Fund	District Courts Building Construction Fund	Totals (Memo only)
Revenues	\$ 150,000	\$ 100,000	\$ 250,000
52 Licenses & Fees	-	-	-
53 Intergovernmental Revenue	-	-	-
54 Fines & Forfeitures	-	-	-
55 Rents & Recoveries	-	-	-
57 Other Revenue	150,000	100,000	250,000
Expenditures	439,000	3,300,000	3,739,000
60 Salaries & Fringe Benefits	-	-	-
70 Capital Outlay	274,000	3,000,000	3,274,000
72 Education, Travel & Uniforms	-	-	-
73 Contract Services	90,000	300,000	390,000
74 General Operating Expenses	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-
77 Building Repairs & Maintenance	75,000	-	75,000
78 Special Expenditures	-	-	-
Revenues Over(Under) Expenditures	(289,000)	(3,200,000)	(3,489,000)
Other Financing Sources (Uses)			
Operating Transfers In	500,000	-	500,000
Operating Transfers Out	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	211,000	(3,200,000)	(2,989,000)
Fund Balance, Beginning of Year	3,754,039	4,200,000	8,063,744
Fund Balance, End of Year	<u>\$ 3,965,039</u>	<u>\$ 1,000,000</u>	<u>\$ 5,074,744</u>

CAPITAL PROJECTS FUNDS

Capital Projects Fund

The Capital Projects fund accounts for the acquisition, construction or remodeling of major capital facilities and the purchase of capital assets. Some activities reported in this fund are financed through borrowing. Other activities are funded by transfers from the General Fund.

District Courts Building Construction Fund

The District Courts Building Construction fund accounts for any grant funds, borrowed funds and general funds used for the construction of a district courts facility, including demolition of existing facilities and parking.

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Potter County, Texas
Capital Projects Fund
Revenues and Expenditures
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 14,184	\$ 45,839	\$ 10,000	\$ 150,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	14,184	45,839	10,000	150,000
Expenditures	135,250	27,817	425,000	439,000
70 Capital Outlay	72,279	26,870	300,000	274,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	62,971	947	50,000	90,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	75,000	75,000
Revenues Over(Under) Expenditures	(121,066)	18,022	(415,000)	(289,000)
Other Financing Sources (Uses)				
Operating Transfers In	1,500,000	500,000	500,000	500,000
Operating Transfers Out	(7,750,000)	(1,250,000)	(1,250,000)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,371,066)	(731,978)	(1,165,000)	211,000
Fund Balance, Beginning of Year	12,022,083	5,651,017	4,919,039	3,754,039
Fund Balance, End of Year	\$ 5,651,017	\$ 4,919,039	\$ 3,754,039	\$ 3,965,039

Potter County, Texas
District Courts Building Construction Fund
Revenues and Expenditures
2024-25

	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Estimate</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Revenues	\$ 51,032	\$ 169,594	\$ 2,500	\$ 100,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	51,032	169,594	2,500	100,000
Expenditures	14,638,471	32,941,989	4,300,000	3,300,000
70 Capital Outlay	2,694,749	32,440,977	3,600,000	3,000,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	11,943,722	501,012	700,000	300,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(14,587,439)	(32,772,395)	(4,297,500)	(3,200,000)
Other Financing Sources (Uses)				
Operating Transfers In	7,750,000	1,250,000	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,837,439)	(31,522,395)	(4,297,500)	(3,200,000)
Fund Balance, Beginning of Year	51,945,916	45,108,477	13,586,082	9,288,582
Fund Balance, End of Year	<u>\$ 45,108,477</u>	<u>\$ 13,586,082</u>	<u>\$ 9,288,582</u>	<u>\$ 6,088,582</u>

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INTERNAL SERVICE FUNDS

Health & Life Insurance Fund

The Insurance Fund accounts for medical insurance premium payments paid on behalf of the County employees and their covered dependents. Annual medical claims are paid from accumulated premium payments, and claims exceeding accumulated premium payments are paid by the private insurance carrier.

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Potter County, Texas
Health & Life Insurance Fund
Revenues and Expenditures
2024-25

	Actual	Actual	Estimate	Budget
	2021-22	2022-23	2023-24	2024-25
Operating Revenues	\$ 7,635,927	\$ 7,516,309	\$ 7,217,000	\$ 7,450,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	5,803	5,004	-	-
58 Other Revenue	7,630,124	7,511,305	7,217,000	7,450,000
Operating Expenses	6,834,702	7,589,590	7,224,499	7,550,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	36,667	180,000	150,000	150,000
74 General Operating Expenses	-	1,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
78 Special Expenditures	-	-	-	-
79 Other Expenses	6,798,035	7,408,590	7,074,499	7,400,000
Net Operating Income	801,225	(73,281)	(7,499)	(100,000)
Non-operating Income	6,086	32,014	7,500	150,000
57 Interest on Investments	6,086	32,014	7,500	150,000
Net Income (Loss)	807,311	(41,267)	1	50,000
Net Position at Beginning of Year	2,676,254	3,483,565	3,442,298	3,442,299
Operating Transfers	-	-	-	-
Net Position at End of Year	\$ 3,483,565	\$ 3,442,298	\$ 3,442,299	\$ 3,492,299

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**Potter County, Texas
Equipment Budget
2024-25**

			Approved			
	Requested	Cuts	Net	Capital	Non-capital	Other
						Amount Memo
1120 Human Resources	1,803	-	-	-	1,803	-
1 Lateral File Cabinet	1,803		1,803	-	1,803	Replace Tag # 15401
1130 Information Technology	778,200	-	778,200	448,210	-	329,990
2 APC Symmetra Uninterruptible Power	52,000		52,000	52,000	-	
2 Dell Storage Array	49,897		49,897	49,897	-	
5 IT Projects	329,990		329,990	-	-	329,990 Capital Projects Fund
1 VX Rail	346,313		346,313	346,313	-	
1140 Information & Records Mgmt	5,267	-	5,267	5,267	-	-
1 2019 Ford Transit - 150	5,267		5,267	5,267	-	GF
1220 Purchasing Agent	2,687	-	2,687	-	2,687	-
1 Desk	2,687		2,687	-	2,687	
1400 Facilities Maintenance	38,364	-	38,364	63,860	7,000	-
1 Commercial Pressure Washer	31,364		31,364	31,364	-	
2 Commercial High Speed Burnishers	7,000		7,000	-	7,000	
1 Windsor Carpet Extractor	6,500		6,500	6,500	-	
1 2019 Chevrole Silverado	6,428		6,428	6,428	-	
1 2020 Ford Transit Connect	7,608		7,608	7,608	-	
1 2019 Ford Transit 150	11,960		11,960	11,960	-	

**Potter County, Texas
Equipment Budget
2024-25**

	Requested	Cuts	Net	Approved			
				Capital	Non-capital	Amount	Other Memo
2190 County Court at Law #1	105,116	-	-	105,116	-	-	
1 Bid#1Sound System	105,116		-	105,116	-		Email
			-	-	-		
2270 District Attorney	43,267	-	43,267	43,267	-	-	
1 2019 Chevy Traverse	7,185		7,185	7,185	-	-	
1 2019 Chevy Tahoe	10,659		10,659	10,659	-	-	
1 2019 Chevy Tahoe	10,594		10,594	10,594	-	-	
1 2019 Ford Explorer	7,565		7,565	7,565	-	-	
1 2019 Ford Explorer	7,264		7,264	7,264	-	-	
			-				
2290 Public Defenders' Office	28,500	-	28,500	-	28,500	-	
8 Desks Workstations	10,100		10,100	-	10,100		
8 Computers/Laptop/Docks/Monitors	18,400		18,400	-	18,400		
			-				
			-				
3110 Constable, Pct. #1	2,000	-	2,000	-	2,000	-	
1 Ballistic Vest	2,000		2,000	-	2,000	-	
			-				
3140 Constable, Pct. #4	2,000	-	-	-	2,000	-	
1 Body Armor w/ Front and Back Panel	2,000		2,000	-	2,000	-	Nothing submitted
			-				
3160 Sheriff - Law Enforcement	51,431	(6,534)	9,283	35,614	9,283	-	
10 Search and Rescue Helmet	2,924	(2,924)	-	-	-		
10 Head and Face Protector for Force-on-Force Training	2,360	(2,360)	-	-	-		
50 Bleeding Control Kit	4,498		4,498	-	4,498		
15 Stop Stick Replacements	2,278		2,278	-	2,278		
25 High-visibility Reflective Traffic Safety Vests	1,250	(1,250)	-	-	-		
20 Collapsible Traffic Cone Kit	2,507		2,507	-	2,507		
1 2019 Ford Explorer	5,367		5,367	5,367			Buyout Lease
1 2020 Chevy Tahoe	10,825		10,825	10,825			Buyout Lease
1 2021 Chevy Tahoe	19,422		19,422	19,422			Buyout Lease

**Potter County, Texas
Equipment Budget
2024-25**

	Requested	Cuts	Net	Approved			
				Capital	Non-capital	Amount	Other Memo
3210 Fire/Rescue Department	1,520,000	-	1,520,000	-	-	1,520,000	
1 Water Tender Apparatus	850,000		850,000	-	-	850,000	CAD
1 Command Unit	120,000		120,000	-	-	120,000	CAD
1 Used Ladder Truck	550,000		550,000	-		550,000	CAD
4100 Sheriff - Detention Center	86,505	-	57,500	43,500	4,500	32,300	
3 Vital Signs Monitor	4,500			-	4,500		
1 Power Cot (gurney)	9,500			-	-	9,500	Commissary
2 O-Turn Mower	8,800			-	-	8,800	Commissary
1 Tilting Skilet	19,500		19,500	19,500	-		
2 Plumbing Lavatory & Toilet Valves	14,000		14,000	-	-	14,000	Commissary
2 Food Warmers	16,200		16,200	16,200	-		
1 Ice Machine	7,800		7,800	7,800	-		
4 Riot Gear for Jail Emergency Response Team	6,205			-	-	6,205	Commissary
7100 Road & Bridge	803,942	-	803,942	-	-	803,942	
4 Handheld Radios	25,000		25,000	-	-	25,000	CAD
2 2024 Chevy Silverado 2500 HD 4WD	140,000		140,000	-	-	140,000	CAD
1 2024 Chevy Silverado 1500 z71 pkg LT 4WD	62,000		62,000	-	-	62,000	CAD
1 Dayton Floor Drill Press	2,500		2,500	-	-	2,500	CAD
1 Dayton Band Saw	2,500		2,500	-	-	2,500	CAD
1 Laymor SM 450-ST-Turnb with Blad Package	100,000		100,000	-	-	100,000	CAD
1 John Deere CP18G	28,507		28,507	-	-	28,507	CAD
1 Caterpillar Model 140JY Moter Grader	389,935		389,935	-	-	389,935	CAD
1 Brush Chipper BC1000XL - Diesel	53,500		53,500	-	-	53,500	CAD
			-		-		
			-		-		
					-		
Total Equipment	3,469,082	(6,534)	3,260,510	744,834	57,773	2,686,232	

**Potter County, Texas
Vehicle Fleet Management
2024-25**

				FY24	FY25 Approved			Total Due in FY25
	Beg	Term		Current Lease	Recommend- ation	Cuts	Annual Addition	
1140 Information & Records Mgmt				5,056	-	-	-	5,056
1 2019 Ford Transit Connect	FY19	4		5,056			-	5,056
1400 Facilities Maintenance				22,876	-	-	-	22,876
1 2019 Ford Transit-150	FY19	4		4,613			-	4,613
1 2019 Chevrolet Silverado 1500	FY19	4		6,333			-	6,333
1 2020 Transit 350	FY20	3		4,970		-	-	4,970
1 2022 Ford F-150 4X4 Crew Cab	FY22	4		6,960			-	6,960
2270 District Attorney				38,954	-	-	-	38,954
1 2019 Chevrolet Traverse	FY19	4		6,057			-	6,057
1 2019 Chevrolet Tahoe	FY19	4		9,624			-	9,624
1 2019 Chevrolet Tahoe	FY19	4		9,546			-	9,546
1 2019 Ford Explorer	FY19	4		6,905			-	6,905
1 2019 Ford Explorer	FY19	4		6,822			-	6,822
3160 Sheriff - Law Enforcement				244,833	-	(37,811)	(37,811)	207,022
1 2019 Ford Explorer	FY19	4		6,297		(6,297)	(6,297)	-
2 2019 Chevrolet Tahoe	FY19	4		17,509			-	17,509
2 2020 Chevy Tahoe	FY20	4		18,919		(18,919)	(18,919)	-
1 2021 1/2 ton PU Crew Cab	FY21	4		7,762			-	7,762
1 2021 3/4 ton PU Crew Cab	FY21	2		12,615			-	12,615
3 2021 Chevy Tahoe PPV	FY21	4		37,785		(12,595)	(12,595)	25,190
1 2022 Ford F-150 4X4 Crew Cab	FY22	5		8,309			-	8,309
1 2022 Chevy Express 3500	FY22	4		7,084				7,084
1 2022 Chevy Express 3500	FY22	4		8,448				8,448
1 23 CHEVY SIL (SO) 26K48C	FY23	4		19,452				19,452
1 23 CHEVY SIL (SO) 26K48G	FY23	4		19,452				19,452
1 23 CHEV SIL (SO) 26K48K	FY23	4		19,452				19,452
1 Chevy 3/4 Ton PU JAIL	FY25	4		13,704				13,704
1 Monthly lease 1206.39	FY25	4		14,477				14,477
2 Monthly Leases 1398.68X2	FY25	4		33,568				33,568

7100 Road & Bridge				21,166	-	-	-	21,166
1	2019 Chevrolet Silverado 1500	FY19	4	6,333			-	6,333
1	2020 Chevy Silverado 4X4 Crew Cab	FY20	4	7,181			-	7,181
1	2022 Ford F-250 4X4 Crew Cab	FY22	4	7,652			-	7,652
							-	-
							-	-
Total General Fund				332,885	-	(37,811)	(37,811)	295,074

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PERSONNEL

The following pages report the positions approved for each department. Position numbers, titles and maximum salaries at the beginning of each fiscal year reported are presented.

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**Potter County, Texas
Personnel Budget
2024-25**

	<u>2021 - 22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
1100 County Judge	2	2	2	2
1110 Commissioners	4	4	4	4
1120 Human Resources	4	4	5	5
1130 Information Technology	9	9	0	0
1140 Information and Records Management	9	9	8	6 1/2
1200 County Auditor	6	6	7	7
1210 County Treasurer	3	3	3	3
1220 Purchasing Agent	6	6	6	6
1230 Collections	3 3/4	3 3/4	0	0
1300 Tax Assessor/Collector	21	21	21	21
1400 Facilities Maintenance	29	29	25	24
1500 Elections	4 1/2	4 1/2	4 1/2	4 1/2
2100 County Clerk	15	15	14	14
2110 District Clerk	21 1/2	20 1/2	19	18 1/2
2120 Court of Appeals Judges	4	4	4	4
2125 Mental Health and Specialty Courts	1/2	1/2	0	0
Community Supervision Officer	1/2	1/2	0	0
2130 47th District Court	4	4	4	4
2140 108th District Court	4	4	4	4
2150 181st District Court	4	4	4	4
2160 251st District Court	4	4	4	4
2170 320th District Court	4	4	4	4

**Potter County, Texas
Personnel Budget
2024-25**

	<u>2021 - 22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
2190 County Court at Law #1	5	4	4	4
2191 Veteran's Treatment Court	0	0	1/2	1/2
2200 County Court at Law #2	5	4	4	4
2201 Mental Health Specialty Court	0	0	1/2	1/2
2210 Justice of the Peace, Precinct #1	4	4	4	4
2220 Justice of the Peace, Precinct #2	3	3	3	3
2230 Justice of the Peace, Precinct #3	4	4	4	4
2240 Justice of the Peace, Precinct #4	3	3	3	3
2250 Jury	3	3	3	3
2260 County Attorney	32	29	26	24
2270 District Attorney *	36	36	36	36 1/2
2282 Managed Assigned Counsel	0	0	6	9
2290 Public Defender's Office	0	0	6	8
2295 CPS Counsel	0	0	2	2
3110 Constable, Precinct #1	1	1	1	1
3120 Constable, Precinct #2	1	1	1	1
3130 Constable, Precinct #3	1	1	1	1
3140 Constable, Precinct #4	1	1	1	1
3160 Sheriff - Law Enforcement	92	99	102	105
3210 Fire / Rescue Department	4	4	6	12
4100 Sheriff - Detention Center	143	144	144	143 1/2
4250 Court Supervised Release Program	0	2	2	2 1/2
5300 Mental Health	1	1	1	1
5305 Mental Health and Specialty Services	0	1	0	0
5310 County Extension Offices	5	5	5	5
5330 Family Crime Unit	0	4	4	4
5340 Victim Assistance - VOCA	3	3	3	3
5350 Victim Assistance - VCLG	1	1	1	1
7100 Road and Bridge	25	25	25	24

Potter County, Texas
 Personnel Budget
 2024-25

	<u>2021 - 22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Total Personnel	<u><u>535 1/4</u></u>	<u><u>544 1/4</u></u>	<u><u>526 1/2</u></u>	<u><u>530</u></u>
		531 3/4	514	517 1/2

General Fund

Supplemental Information

The supplemental information provides the line-item detail for each category of expenditures approved by Commissioners' Court.

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
General Administration	\$ 7,204,903	\$ 8,083,251	\$ 9,243,589	\$ 11,136,734
1100 County Judge	260,792	268,038	279,989	286,250
60 Salaries & Fringe Benefits	256,475	265,323	269,589	274,600
61000 Salary - County Judge	104,656	109,844	111,959	115,318
61100 Salaries - Assistants	54,297	57,036	59,097	60,870
61300 Salaries - State Supplement	25,200	25,200	25,200	25,200
61301 Salaries - Juvenile Board Supplement	3,878	3,881	3,881	3,881
62000 Group Insurance	25,147	25,166	22,344	22,344
62100 Retirement	29,449	29,716	31,573	30,441
62200 Social Security Tax	13,708	14,333	15,326	15,703
62960 Workers' Compensation Insurance	113	118	150	782
62970 Unemployment Insurance	27	29	59	61
72 Education, Travel & Uniforms	329	437	3,000	4,000
72500 Education and Travel	329	437	3,000	4,000
74 General Operating Expenses	3,418	1,665	6,400	6,650
74000 Stationery and Supplies	2,172	286	4,500	4,500
74100 Subscriptions	246	259	1,000	1,000
74200 Dues	1,000	1,120	900	1,150
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	570	613	1,000	1,000
76600 Leases - Copier	570	613	1,000	1,000
1110 County Commissioners	235,497	248,942	296,127	301,169
60 Salaries & Fringe Benefits	230,878	240,196	278,977	283,769
61000 Salary - Commissioners	165,885	180,441	188,927	194,595
62000 Group Insurance	26,284	18,054	44,688	44,688
62100 Retirement	25,984	27,363	29,775	28,858
62200 Social Security Tax	11,928	13,471	14,453	14,887
62960 Workers' Compensation Insurance	797	867	1,134	741
72 Education, Travel & Uniforms	2,086	5,751	12,000	12,000
72510 Education and Travel - Precinct 1	-	1,089	3,000	3,000
72520 Education and Travel - Precinct 2	993	1,389	3,000	3,000
72530 Education and Travel - Precinct 3	1,093	1,000	3,000	3,000
72540 Education and Travel - Precinct 4	-	2,273	3,000	3,000
74 General Operating Expenses	2,533	2,995	5,150	5,400
74000 Stationery and Supplies	83	65	2,200	2,200
74100 Subscriptions	-	-	200	200
74200 Dues	2,450	2,930	2,750	3,000
1120 Human Resources	353,536	397,659	429,038	460,646
60 Salaries & Fringe Benefits	332,715	355,318	397,528	424,580
61000 Salary - Department Head	64,707	74,503	76,584	80,000
61100 Salaries - Assistants	160,808	171,858	199,880	219,867
62000 Group Insurance	56,227	-	55,861	55,861
62100 Retirement	34,963	55,488	43,571	44,470
62200 Social Security Tax	15,761	35,969	21,149	22,940
62960 Workers' Compensation Insurance	136	17,353	207	1,142
62970 Unemployment Insurance	113	147	276	300
72 Education, Travel & Uniforms	672	152	3,300	3,000
72500 Education and Travel	672	152	3,300	3,000
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
1120 Human Resources - continued				
73 Contract Services	13,994	33,580	18,310	21,363
73675 Software Maintenance	13,994	33,580	18,310	21,363
74 General Operating Expenses	4,024	6,549	6,300	8,103
74000 Stationery and Supplies	3,257	5,660	5,000	5,000
74010 Postage	767	889	700	700
74030 Software Purchases	-	-	-	-
74100 Subscriptions	-	-	300	300
74200 Dues	-	-	300	300
74700 Non-capital Equipment	-	-	-	1,803
76 Equipment / Vehicle Repairs & Maintenance	2,131	2,060	3,600	3,600
76600 Leases - Copiers	2,131	2,060	3,600	3,600
1130 Information Technology	1,688,097	1,910,272	2,172,418	2,203,469
60 Salaries & Fringe Benefits	-	-	-	-
61000 Salary - Manager	-	-	-	-
61100 Salaries-Assistants	-	-	-	-
61120 Salaries-Extra Staffing	-	-	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	-
62200 Social Security Tax	-	-	-	-
62960 Workers' Compensation Insurance	-	-	-	-
62970 Unemployment Insurance	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
73 Contract Services	1,364,977	1,557,622	1,723,113	1,762,453
73675 Software Maintenance	285,812	388,457	652,000	691,340
73560 Contract Services	1,079,165	1,169,165	1,071,113	1,071,113
74 General Operating Expenses	323,120	352,650	449,305	441,016
74000 Stationery and Supplies	652	-	-	-
74030 Software Purchases	17,323	-	-	25,090
74200 Dues	-	-	-	-
74500 Telephone Service	58,563	60,620	120,000	151,200
74520 Internet Service	37,300	35,253	83,100	86,836
74530 Network Connectivity	21,201	6,811	7,500	-
74540 Infrastructure Maintenance	4,516	15,404	12,800	12,800
74550 Cell Phones & Allowances	-	-	-	-
74700 Non-capital Equipment	157,680	216,183	195,905	135,090
74940 Network Expense	25,885	18,379	30,000	30,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76050 Equipment Operation - Repairs and Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual	Actual	Estimated	Budget
	2021 - 22	2022-23	2023-24	2024-25
1140 Information and Records Management	475,329	487,282	540,413	551,301
60 Salaries & Fringe Benefits	464,015	475,336	517,183	528,071
61000 Salary - Department Head	67,391	73,741	75,820	78,095
61100 Salaries - Assistants	241,412	252,909	279,384	287,766
62000 Group Insurance	84,906	75,430	78,205	78,205
62100 Retirement	48,438	49,605	55,980	54,257
62200 Social Security Tax	21,529	23,291	27,173	27,988
62960 Workers' Compensation Insurance	185	197	266	1,394
62970 Unemployment Insurance	154	163	355	366
72 Education, Travel & Uniforms	118	82	3,750	3,750
72300 Uniforms	118	82	750	750
72500 Education and Travel	-	-	3,000	3,000
73 Contract Services	6,013	5,440	8,000	8,000
73560 Contract Services - Shredding	6,013	5,440	8,000	8,000
74 General Operating Expenses	4,871	6,018	9,480	9,480
74000 Stationery and Supplies	1,838	4,229	7,000	7,000
74330 Film and Chemicals	2,553	1,309	2,000	2,000
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	312	406	2,000	2,000
76000 Auto Expense	312	406	2,000	2,000
1150 General Administrative	1,443,942	1,727,292	2,013,711	3,690,175
60 Salaries & Fringe Benefits	24,583	10,072	10,000	10,000
62970 Unemployment Insurance	24,583	10,072	10,000	10,000
73 Contract Services	647,148	600,643	655,168	807,302
73560 Contract Services	52,833	3,625	35,000	35,000
73700 Property Appraisals	594,315	597,018	620,168	772,302
74 General Operating Expenses	26,000	24,539	42,500	42,500
74000 Stationery and Supplies	-	925	-	-
74085 Bank Fees Expense	-	26	9,000	9,000
74200 Dues	18,729	19,442	22,500	22,500
74310 Publication Expense	3,058	2,844	10,000	10,000
74920 Awards & Recognition	4,213	1,302	1,000	1,000
76 Equipment / Vehicle Repairs & Maintenance	152,051	154,897	191,711	212,114
76520 Equipment Repairs & Replacement	10,032	12,878	29,061	50,000
76610 Equipment Leases & Maintenance Agreements	142,019	142,019	162,650	162,114
79 Other Expenditures	594,160	937,141	1,114,332	2,618,259
78400 Lease Expense - Parking Garage	43,565	-	53,565	-
79230 Bond Premiums	1,407	9,564	10,000	10,000
79240 Liability Insurance	477,308	596,517	575,000	625,000
79305 Redistricting Expense	5,400	-	-	-
79600 Insurance Claims	66,480	81,060	210,767	210,767
79800 Appointed Civil Litigation Counsel	-	-	15,000	15,000
79900 Retiree COLA	-	-	-	1,257,492
79999 Contingency	-	250,000	250,000	500,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
1200 County Auditor	738,264	872,214	1,046,324	1,105,231
60 Salaries & Fringe Benefits	578,991	633,177	797,029	823,448
61000 Salary - County Auditor	103,914	88,616	115,683	119,153
61100 Salaries - Assistants	310,512	367,745	454,688	468,329
61120 Salaries-Extra Staffing				11,698
62000 Group Insurance	69,262	73,444	89,377	89,377
62100 Retirement	64,906	69,207	91,734	87,124
62200 Social Security Tax	29,942	33,663	44,528	44,942
62960 Workers' Compensation Insurance	248	274	437	2,238
62970 Unemployment Insurance	207	228	582	587
72 Education, Travel & Uniforms	5,143	7,289	10,000	10,000
72500 Education and Travel	5,143	7,289	10,000	10,000
73 Contract Services	147,804	220,785	227,995	260,483
73560 Contract Services	3,725	9,237	13,195	13,195
73675 Software Maintenance	94,079	126,548	124,800	157,288
73900 Independent Audit Fees	50,000	85,000	90,000	90,000
74 General Operating Expenses	4,622	9,299	9,300	9,300
74000 Stationery and Supplies	3,782	5,860	7,500	7,500
74100 Subscriptions	-	-	500	500
74200 Dues	840	2,045	1,300	1,300
74700 Non-capital Equipment	-	1,394	-	-
-- continued --				
1200 County Auditor -- continued				
76 Equipment / Vehicle Repairs & Maintenance	1,704	1,664	2,000	2,000
76600 Leases - Copier	1,704	1,664	2,000	2,000
1210 County Treasurer	263,552	274,112	281,125	295,358
60 Salaries & Fringe Benefits	249,742	258,169	264,675	270,408
61000 Salary - Treasurer	82,641	86,737	88,831	91,496
61100 Salaries - Assistants	89,740	95,749	98,286	101,235
62000 Group Insurance	37,517	34,380	33,516	33,516
62100 Retirement	26,998	27,670	29,490	28,582
62200 Social Security Tax	12,697	13,482	14,314	14,744
62960 Workers' Compensation Insurance	104	109	140	734
62970 Unemployment Insurance	45	42	98	101
72 Education, Travel & Uniforms	4,194	3,668	5,000	8,000
72500 Education and Travel	4,194	3,668	5,000	8,000
74 General Operating Expenses	8,049	10,749	9,250	14,750
74000 Stationery and Supplies	7,860	10,394	8,500	14,000
74100 Subscriptions	89	-	150	150
74200 Dues	100	355	600	600
76 Equipment / Vehicle Repairs & Maintenance	1,567	1,526	2,200	2,200
76600 Leases - Copier	1,567	1,526	2,200	2,200
1220 Purchasing Agent	368,607	400,570	536,313	549,571
60 Salaries & Fringe Benefits	344,897	367,584	493,313	503,884
61000 Salary - Agent	90,388	94,868	96,969	99,878
61100 Salaries - Assistants	159,130	173,992	247,959	255,398
62000 Group Insurance	37,825	37,865	67,033	67,033
62100 Retirement	39,078	40,771	54,361	52,687
62200 Social Security Tax	18,201	19,793	26,387	27,179
62960 Workers' Compensation Insurance	150	161	259	1,354
62970 Unemployment Insurance	125	134	345	355
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual	Actual	Estimated	Budget
	2021 - 22	2022-23	2023-24	2024-25
1220 Purchasing Agent -- continued				
72 Education, Travel & Uniforms	7,229	4,614	15,000	15,000
72500 Education and Travel	7,229	4,614	15,000	15,000
73 Contract Services	7,500	15,375	10,000	10,000
73675 Software Maintenance	7,500	15,375	10,000	10,000
74 General Operating Expenses	6,551	10,353	14,500	17,187
74000 Stationery and Supplies	2,198	4,959	4,500	4,500
74100 Subscriptions	2,454	5,186	7,000	7,000
74200 Dues	246	75	500	500
74950 Auction Expense	1,653	133	2,500	2,500
76 Equipment / Vehicle Repairs & Maintenance	2,430	2,644	3,500	3,500
76000 Auto Expense	1,899	2,061	2,500	2,500
76600 Leases - Copier	531	583	1,000	1,000
1230 Collections	2,789	-	-	-
60 Salaries & Fringe Benefits	2,789	-	-	-
61000 Salary - Dept Head	3,115	-	-	-
61100 Salaries - Assistants	-	-	-	-
62000 Group Insurance	(1,037)	-	-	-
62100 Retirement	445	-	-	-
62200 Social Security Tax	263	-	-	-
62960 Workers' Compensation Insurance	2	-	-	-
62970 Unemployment Insurance	1	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
73 Contract Services	-	-	-	-
73675 Software Maintenance	-	-	-	-
74 General Operating Expenses	-	-	-	-
74000 Stationery and Supplies	-	-	-	-
74010 Postage	-	-	-	-
74200 Dues	-	-	-	-
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-
1300 Tax Assessor/Collector	1,374,498	1,496,870	1,648,131	1,693,564
60 Salaries & Fringe Benefits	1,289,428	1,340,237	1,461,731	1,492,164
61000 Salary - Tax Assessor/Collector	82,641	86,738	88,830	91,495
61100 Salaries - Assistants	772,650	814,874	904,103	931,226
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	239,499	236,450	234,615	234,615
62100 Retirement	133,955	136,813	156,486	151,670
62200 Social Security Tax	59,724	64,416	75,959	78,238
62960 Workers' Compensation Insurance	513	541	745	3,897
62970 Unemployment Insurance	446	405	993	1,023
72 Education, Travel & Uniforms	2,851	7,081	9,000	11,000
72500 Education and Travel	2,851	7,081	9,000	11,000
73 Contract Services	4,970	78,264	77,000	85,000
73500 Sheriff Fees	1,766	11,560	6,000	-
73675 Software Maintenance	3,204	66,704	71,000	85,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

		Actual	Actual	Estimated	Budget
		2021 - 22	2022-23	2023-24	2024-25
					-
1300	Tax Assessor/Collector -- continued				
74	General Operating Expenses	73,693	67,553	96,200	101,400
74000	Stationery and Supplies	33,214	31,284	40,000	40,000
74010	Postage	28,425	29,595	40,000	40,000
74100	Subscriptions	2,868	1,035	800	1,000
74200	Dues	225	300	400	400
74610	Sheriff Sale Property Expense	8,961	5,339	15,000	20,000
74700	Non-capital Equipment	-	-	-	-
76	Equipment / Vehicle Repairs & Maintenance	3,556	3,735	4,200	4,000
76600	Leases - Copier	3,556	3,735	4,200	4,000
Facilities Management		2,542,626	2,844,992	3,194,926	3,780,548
1400	Facilities Maintenance Department	1,572,680	1,740,142	1,829,960	2,277,744
60	Salaries & Fringe Benefits	1,496,004	1,660,065	1,713,460	2,108,885
61000	Salary - Director	92,177	95,347	101,204	104,240
61100	Salaries - Assistants	891,740	944,276	1,045,540	1,324,715
61120	Salaries - Overtime	4,974	2,871	10,000	10,000
62000	Group Insurance	269,522	271,251	268,131	323,991
62100	Retirement	155,171	158,322	182,303	213,397
62200	Social Security Tax	71,044	76,030	88,491	110,080
62960	Workers' Compensation Insurance	10,880	111,446	16,634	21,023
62970	Unemployment Insurance	496	522	1,157	1,439
72	Education, Travel & Uniforms	2,048	3,338	16,500	53,032
72300	Uniforms	986	961	6,500	6,500
72500	Education and Travel	1,062	2,377	10,000	46,532
74	General Operating Expenses	55,702	49,286	73,120	88,320
74000	Stationery and Supplies	2,083	4,735	6,200	9,400
74430	Maintenance Supplies	848	1,364	3,000	3,000
74450	Landscaping	27,114	21,292	30,000	37,000
74460	Janitorial Supplies	22,765	19,360	25,000	30,000
74550	Cell Phones & Allowances	1,920	1,882	1,920	1,920
74700	Non-capital Equipment	-	-	-	-
74830	Radio Service	476	653	3,500	3,500
74900	Mandated Regulation Compliance	-	-	1,000	1,000
74960	Employee Safety	496	-	2,000	2,000
74970	Storage Tank Expense	-	-	500	500
76	Equipment / Vehicle Repairs & Maintenance	18,926	27,453	26,880	27,507
76010	Equip Operation - Fuel & Oil	15,890	14,155	20,000	20,000
76050	Equipment Operation - Repairs and Maintenance	2,641	12,907	6,000	6,000
76600	Leases - Copier	395	391	880	1,507
1405	Courthouse	181,119	183,388	248,888	304,348
77	Building Repairs & Maintenance	181,119	183,388	248,888	304,348
77000	Building Repairs and Maintenance	62,214	53,514	95,688	94,848
77001	Building Repairs and Maintenance - Projects	-	-	-	42,800
77100	Utilities	109,564	120,195	135,000	148,500
77400	Elevator Service	9,341	9,679	18,200	18,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual	Actual	Estimated	Budget
	2021 - 22	2022-23	2023-24	2024-25
1410 Courts Building	170,511	287,927	278,822	93,622
74 General Operating Expenses	-	-	2,650	2,650
74970 Storage Tank Expense	-	-	2,650	2,650
77 Building Repairs & Maintenance	170,511	287,927	276,172	90,972
77000 Building Repairs and Maintenance	44,591	132,178	93,172	43,352
77001 Building Repairs and Maintenance - Projects	-	-	-	-
77100 Utilities	119,227	155,749	160,000	44,000
77400 Elevator Service	6,693	-	23,000	3,620
1415 Library Building	6,950	8,290	10,100	11,000
77 Building Repairs & Maintenance	6,950	8,290	10,100	11,000
77000 Building Repairs and Maintenance	608	1,292	2,000	2,000
77100 Utilities	6,342	6,998	8,100	9,000
1420 Extension Services Building	10,301	12,951	19,350	19,650
77 Building Repairs & Maintenance	10,301	12,951	19,350	19,650
77000 Building Repairs and Maintenance	599	1,905	7,150	7,150
77001 Building Repairs and Maintenance - Projects	-	-	1,200	-
77100 Utilities	9,702	11,046	11,000	12,500
1440 Santa Fe Building	360,625	348,274	532,192	712,465
77 Building Repairs & Maintenance	360,625	348,274	532,192	712,465
77000 Building Repairs and Maintenance	120,364	107,083	170,000	170,000
77001 Building Repairs and Maintenance - Projects	-	-	69,942	225,715
77100 Utilities	219,047	241,191	245,000	269,500
77300 Auditorium Expense	-	-	10,000	10,000
77400 Elevator Service	21,214	-	37,250	37,250
1455 Baseball Stadium	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repairs and Maintenance	-	-	-	-
77100 Utilities	-	-	-	-
1460 JP#3 Office Building	10,117	13,502	14,700	17,000
77 Building Repairs & Maintenance	10,117	13,502	14,700	17,000
77000 Building Repairs and Maintenance	2,140	3,960	4,700	6,000
77100 Utilities	7,977	9,542	10,000	11,000
1465 Bowie Annex	20,309	17,299	23,000	65,700
77 Building Repairs & Maintenance	20,309	17,299	23,000	65,700
77000 Building Repairs and Maintenance	5,207	2,502	6,000	8,500
77001 Building Repairs and Maintenance - Projects	-	-	-	40,200
77100 Utilities	15,102	14,797	17,000	17,000
1475 W. 6th Annex	(42)	17,299	23,000	32,700
77 Building Repairs & Maintenance	(42)	17,299	23,000	32,700
77000 Building Repairs and Maintenance	-	2,502	6,000	8,500
77100 Utilities	(42)	14,797	17,000	24,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
1480 Law Enforcement Center	140,583	147,869	153,914	185,032
74 General Operating Expenses	-	-	-	-
74450 Grounds Maintenance	-	-	-	-
77 Building Repairs & Maintenance	140,583	147,869	153,914	185,032
77000 Building Repairs and Maintenance	51,130	37,769	53,914	63,922
77100 Utilities	89,453	110,100	100,000	121,110
1481 Vehicle Maintenance Garage	43,260	30,539	29,000	33,072
77 Building Repairs & Maintenance	43,260	30,539	29,000	33,072
77000 Building Repairs and Maintenance	1,334	5,019	5,000	5,000
77100 Utilities	41,926	25,520	24,000	28,072
1490 Fire Station #3	26,213	37,512	32,000	28,215
74 General Operating Expenses	752	500	3,500	1,750
74450 Grounds Maintenance	752	500	3,500	1,750
77 Building Repairs & Maintenance	25,461	37,012	28,500	26,465
77000 Building Repairs and Maintenance	4,046	10,474	12,500	12,715
77100 Utilities	21,415	26,538	16,000	13,750
77400 Elevator Service	-	-	-	-
Election Administration	581,358	526,073	696,897	707,850
1500 Elections / Voter Registration	581,358	526,073	696,897	707,850
60 Salaries & Fringe Benefits	402,022	389,221	481,097	493,900
61000 Salary - Elections Administrator	71,954	75,625	77,706	80,038
61100 Salaries - Assistants	138,130	146,491	158,363	163,114
61120 Salaries - Extra Help, Clerk & Judges	108,948	84,361	125,000	130,000
62000 Group Insurance	25,828	24,877	44,688	44,688
62100 Retirement	34,983	36,162	47,060	45,700
62200 Social Security Tax	21,914	21,435	27,630	28,550
62960 Workers' Compensation Insurance	153	151	280	1,430
62970 Unemployment Insurance	112	119	370	380
72 Education, Travel & Uniforms	4,089	6,390	4,000	6,500
72500 Education and Travel	4,089	6,390	4,000	6,500
73 Contract Services	74,143	79,667	100,000	110,000
73560 Programming, Site Support, Maint	74,143	79,667	100,000	110,000
74 General Operating Expenses	95,531	46,536	109,300	91,650
74000 Stationery and Supplies	63,397	27,819	72,000	65,000
74010 Postage	30,777	17,048	35,000	25,000
74100 Subscriptions	220	262	-	-
74200 Dues	150	300	300	450
74550 Cell Phones & Allowances	987	1,107	2,000	1,200
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	5,573	4,259	2,500	5,800
76600 Copier Rental	5,385	4,259	2,500	5,800
76610 Equipment Rental	188	-	-	-

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
Judicial	16,496,676	17,612,146	24,919,067	25,336,231
2100 County Clerk	1,218,049	1,121,976	1,336,705	1,370,863
60 Salaries & Fringe Benefits	945,201	956,157	1,045,005	1,067,088
61000 Salary - County Clerk	82,641	86,738	88,830	91,495
61100 Salaries - Assistants	559,850	568,261	630,275	649,183
62000 Group Insurance	156,990	155,248	156,410	156,410
62100 Retirement	100,374	98,784	113,340	109,850
62200 Social Security Tax	44,681	46,449	55,020	56,670
62960 Workers' Compensation Insurance	385	393	520	2,830
62970 Unemployment Insurance	280	284	610	650
72 Education, Travel & Uniforms	3,557	2,899	7,000	7,000
72500 Education and Travel	3,557	2,899	7,000	7,000
73 Contract Services	239,176	135,958	240,000	252,000
73560 Contract Services - Archive Fees	118,545	8,500	100,000	100,000
73675 Software Maintenance	120,631	127,458	140,000	152,000
74 General Operating Expenses	26,034	22,868	39,200	39,275
74000 Stationery and Supplies	20,752	17,749	33,000	33,000
74100 Subscriptions	2,201	2,248	2,800	2,800
74200 Dues	465	325	400	475
74320 Microfilm and Copier Supplies	1,552	2,546	3,000	3,000
74700 Non-capital Equipment	1,064	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,081	4,094	5,500	5,500
76600 Leases - Copier	4,081	4,094	5,500	5,500
2110 District Clerk	1,324,142	1,355,902	1,674,279	1,703,001
60 Salaries & Fringe Benefits	1,181,993	1,209,535	1,359,244	1,387,966
61000 Salary - District Clerk	82,641	86,738	88,830	91,495
61100 Salaries - Assistants	745,332	756,718	848,295	873,744
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	165,194	178,352	201,098	201,098
62100 Retirement	129,673	127,961	147,691	143,145
62200 Social Security Tax	58,284	58,882	71,690	73,841
62960 Workers' Compensation Insurance	497	506	703	3,678
62970 Unemployment Insurance	372	378	937	965
72 Education, Travel & Uniforms	1,611	3,514	10,000	10,000
72500 Education and Travel	1,611	3,514	10,000	10,000
73 Contract Services	93,333	100,000	236,525	236,525
73560 Contract Services - Archive Fees	-	-	136,525	136,525
73620 CSCD Collection Fee	-	-	-	-
73675 Software Maintenance	93,333	100,000	100,000	100,000
74 General Operating Expenses	36,220	29,274	56,510	56,510
74000 Stationery and Supplies	16,001	12,385	31,000	31,000
74010 Postage	15,901	14,487	20,000	20,000
74100 Subscriptions	4,143	2,225	5,110	5,110
74200 Dues	175	177	400	400
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	10,985	13,579	12,000	12,000
76610 Leases - Copier	10,985	13,579	12,000	12,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2120 Court of Appeals	9,689	10,281	10,302	10,254
60 Salaries & Fringe Benefits	9,689	10,281	10,302	10,254
61300 Salary Supplements - Judges	7,858	8,372	8,372	8,372
62100 Retirement	1,230	1,269	1,290	1,242
62200 Social Security Tax	601	640	640	640
2125 Specialty Courts	40,951	43,782	47,980	49,125
60 Salaries & Fringe Benefits	34,711	37,022	40,040	41,185
61100 Salaries - Assistants	-	-	-	-
61120 Salaries- Extra Staffing	32,208	34,375	32,500	33,475
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	5,010	4,970
62200 Social Security Tax	2,468	2,630	2,490	2,570
62960 Workers' Compensation Insurance	19	-	-	130
62970 Unemployment Insurance	16	17	40	40
72 Education, Travel & Uniforms	-	-	1,200	1,200
72500 Education and Travel	-	-	1,200	1,200
73 Contract Services	6,240	6,760	6,240	6,240
73675 Software Maintenance	6,240	6,760	6,240	6,240
74 General Operating Expenses	-	-	500	500
74000 Stationery and Supplies	-	-	-	-
74920 Awards, Recognition and Meetings	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76000 Auto Expense - Mileage	-	-	-	-
2130 47th District Court	383,154	371,932	424,340	433,934
60 Salaries & Fringe Benefits	361,221	357,046	398,000	406,884
61000 Salary Supplement - Judge	13,271	14,119	14,120	14,120
61100 Salaries - Assistants	241,315	250,117	254,035	261,893
61120 Salaries - Extra Help	19,575	12,677	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,644	3,881	3,876	3,876
62000 Group Insurance	22,121	13,808	33,516	33,516
62100 Retirement	40,444	40,923	50,085	49,073
62200 Social Security Tax	20,563	21,232	24,312	25,314
62960 Workers' Compensation Insurance	157	158	238	1,261
62970 Unemployment Insurance	131	131	318	331
72 Education, Travel & Uniforms	5,382	6,368	11,250	11,250
72300 Uniforms	280	334	750	750
72500 Education and Travel	3,615	4,267	5,000	5,000
72501 Court Coordinator Training	150	516	2,000	2,000
72502 Court Reporter Training	1,337	1,251	2,000	2,000
72503 Bailiff Training	-	-	1,500	1,500
74 General Operating Expenses	16,230	8,110	13,890	14,600
74000 Stationery and Supplies	5,825	6,586	7,500	7,500
74100 Subscriptions	3,046	219	2,500	2,500
74200 Dues	475	125	1,200	1,200
74700 Non-capital Equipment	6,884	1,180	2,690	3,400
76 Equipment / Vehicle Repairs & Maintenance	321	408	1,200	1,200
76600 Leases - Copier	321	408	1,200	1,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

		Actual	Actual	Estimated	Budget
		2021 - 22	2022-23	2023-24	2024-25
2140	108th District Court	377,730	380,643	424,420	423,443
60	Salaries & Fringe Benefits	359,488	365,377	391,986	399,193
61000	Salary Supplement - Judge	14,122	14,119	14,124	14,124
61100	Salaries - Assistants	236,072	247,248	254,035	261,893
61120	Salaries - Extra Help	12,559	15,403	17,500	17,500
61301	Salaries - Juvenile Board Supplement	3,878	3,881	3,876	3,876
62000	Group Insurance	33,549	23,085	33,516	33,516
62100	Retirement	39,792	40,660	46,064	44,103
62200	Social Security Tax	19,242	20,692	22,360	22,751
62960	Workers' Compensation Insurance	149	158	219	1,133
62970	Unemployment Insurance	125	131	292	297
72	Education, Travel & Uniforms	3,293	4,103	11,250	11,250
72300	Uniforms	-	511	750	750
72500	Education and Travel	2,045	1,075	5,000	5,000
72501	Court Coordinator Training	986	1,212	2,000	2,000
72502	Court Reporter Training	262	1,081	2,000	2,000
72503	Bailiff Training	-	224	1,500	1,500
74	General Operating Expenses	13,784	10,008	19,684	11,500
74000	Stationery and Supplies	7,143	8,176	7,000	7,000
74100	Subscriptions	1,519	1,192	1,600	1,600
74200	Dues	1,112	640	1,200	1,200
74700	Non-capital Equipment	4,010	-	9,884	1,700
76	Equipment / Vehicle Repairs & Maintenance	1,165	1,155	1,500	1,500
76600	Leases - Copier	1,165	1,155	1,500	1,500
2150	181st District Court	372,493	389,647	421,124	418,870
60	Salaries & Fringe Benefits	357,755	376,626	391,980	396,120
61000	Salary Supplement - Judge	14,122	14,119	14,124	14,124
61100	Salaries - Assistants	236,792	248,493	254,035	261,893
61120	Salaries - Extra Help	5,595	10,967	17,500	15,000
61301	Salaries - Juvenile Board Supplement	3,878	3,881	3,876	3,876
62000	Group Insurance	37,742	37,775	33,516	33,516
62100	Retirement	39,905	40,411	46,060	43,733
62200	Social Security Tax	19,454	20,694	22,358	22,559
62960	Workers' Compensation Insurance	146	156	219	1,124
62970	Unemployment Insurance	121	130	292	295
72	Education, Travel & Uniforms	3,995	2,667	11,250	11,250
72300	Uniforms	764	744	750	750
72500	Education and Travel	1,946	930	5,000	5,000
72501	Court Coordinator Training	175	292	2,000	2,000
72502	Court Reporter Training	1,110	701	2,000	2,000
72503	Bailiff Training	-	-	1,500	1,500
74	General Operating Expenses	10,366	10,026	16,894	10,500
74000	Stationery and Supplies	5,463	4,761	7,500	7,500
74100	Subscriptions	751	1,100	2,500	2,000
74200	Dues	65	125	1,200	1,000
74700	Non-capital Equipment	4,087	4,040	5,694	-
76	Equipment / Vehicle Repairs & Maintenance	377	328	1,000	1,000
76600	Leases - Copier	377	328	1,000	1,000

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Supplementary Schedule of Expenditures by Line Item
2024-25

		Actual	Actual	Estimated	Budget
		2021 - 22	2022-23	2023-24	2024-25
2160	251st District Court	396,430	421,059	420,031	424,743
60	Salaries & Fringe Benefits	383,187	392,264	393,621	399,193
61000	Salary Supplement - Judge	14,119	14,124	14,124	14,124
61100	Salaries - Assistants	248,323	254,784	254,035	261,893
61120	Salaries - Extra Help	13,771	17,500	17,500	17,500
61301	Salaries - Juvenile Board Supplement	3,881	3,876	3,876	3,876
62000	Group Insurance	37,757	33,516	38,016	33,516
62100	Retirement	42,839	45,749	43,810	44,103
62200	Social Security Tax	22,202	22,207	21,750	22,751
62960	Workers' Compensation Insurance	161	218	220	1,133
62970	Unemployment Insurance	134	290	290	297
72	Education, Travel & Uniforms	3,024	12,250	11,250	11,250
72300	Uniforms	775	750	775	750
72500	Education and Travel	150	6,000	5,000	5,000
72501	Court Coordinator Training	185	2,000	2,000	2,000
72502	Court Reporter Training	1,914	2,000	2,000	2,000
72503	Bailiff Training	-	1,500	1,475	1,500
74	General Operating Expenses	9,788	15,045	13,660	12,800
74000	Stationery and Supplies	4,507	7,500	7,500	7,500
74100	Subscriptions	654	2,500	2,500	2,500
74200	Dues	770	1,200	1,200	1,200
74700	Non-capital Equipment	3,857	3,845	2,460	1,600
76	Equipment / Vehicle Repairs & Maintenance	431	1,500	1,500	1,500
76600	Leases - Copier	431	1,500	1,500	1,500
2170	320th District Court	371,879	389,193	427,060	432,240
60	Salaries & Fringe Benefits	357,358	365,982	399,410	406,890
61000	Salary Supplement - Judge	14,122	14,074	14,120	14,124
61100	Salaries - Assistants	236,792	234,133	254,035	261,893
61120	Salaries - Extra Help	5,829	16,712	17,500	17,500
61301	Salaries - Juvenile Board Supplement	3,878	3,868	3,876	3,876
62000	Group Insurance	37,728	31,474	33,516	33,516
62100	Retirement	39,905	43,261	51,027	49,074
62200	Social Security Tax	18,836	22,147	24,769	25,315
62960	Workers' Compensation Insurance	146	171	243	1,261
62970	Unemployment Insurance	122	142	324	331
72	Education, Travel & Uniforms	3,995	8,850	11,250	11,250
72300	Uniforms	173	742	750	750
72500	Education and Travel	1,690	2,322	5,000	5,000
72501	Court Coordinator Training	903	1,222	2,000	2,000
72502	Court Reporter Training	1,229	1,850	2,000	2,000
72503	Bailiff Training	-	2,714	1,500	1,500
74	General Operating Expenses	10,128	13,990	15,200	12,900
74000	Stationery and Supplies	4,607	8,390	7,500	7,500
74100	Subscriptions	708	-	2,500	2,500
74200	Dues	1,030	800	1,200	1,200
74700	Non-capital Equipment	3,783	4,800	4,000	1,700
76	Equipment / Vehicle Repairs & Maintenance	398	371	1,200	1,200
76600	Leases - Copier	398	371	1,200	1,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual	Actual	Estimated	Budget
	2021 - 22	2022-23	2023-24	2024-25
2175 Associate Judge Child Support	871	177	1,500	3,700
74 General Operating Expenses	871	177	1,500	3,700
74000 Stationery and Supplies	871	177	1,500	1,500
74700 Non-capital Equipment	-	-	-	2,200
2185 Associate Judge Child Protection	36,916	35,629	48,834	48,485
60 Salaries & Fringe Benefits	33,834	34,182	46,334	45,985
61120 Salaries - Extra Help	31,391	31,709	37,500	37,500
62100 Retirement	-	-	5,910	5,561
62200 Social Security Tax	2,408	2,438	2,869	2,869
62960 Workers' Compensation Insurance	19	19	30	30
62970 Unemployment Insurance	16	16	25	25
74 General Operating Expenses	3,082	1,447	2,500	2,500
74000 Stationery and Supplies	3,082	1,447	2,500	2,500
2190 County Court at Law #1	565,542	588,851	619,537	625,151
60 Salaries & Fringe Benefits	551,939	571,184	595,997	605,801
61000 Salary - Judge	81,799	85,853	87,946	90,584
61100 Salaries - Assistants	235,185	246,812	253,076	260,668
61120 Salaries - Extra Help	7,039	9,040	8,000	8,000
61300 Salary - State Supplement	84,000	84,000	84,000	84,000
61301 Salaries - Juvenile Board Supplement	3,878	3,881	4,075	4,082
61302 Salaries - Visiting Judges	2,037	4,362	9,000	9,000
62000 Group Insurance	45,116	42,026	44,688	44,688
62100 Retirement	63,408	63,772	70,305	67,674
62200 Social Security Tax	29,107	31,047	34,126	34,910
62960 Workers' Compensation Insurance	248	261	335	1,739
62970 Unemployment Insurance	122	130	446	456
72 Education, Travel & Uniforms	3,836	7,139	10,650	10,650
72300 Uniforms	-	55	650	650
72500 Education and Travel	1,353	2,668	4,000	4,000
72501 Court Coordinator Training	594	1,481	2,000	2,000
72502 Court Reporter Training	1,889	1,115	2,000	2,000
72503 Bailiff Training	-	1,820	2,000	2,000
74 General Operating Expenses	9,293	9,991	12,290	8,100
74000 Stationery and Supplies	7,886	5,539	6,100	6,100
74100 Subscriptions	822	987	1,000	1,000
74200 Dues	585	1,105	1,000	1,000
74700 Non-capital Equipment	-	2,360	4,190	-
76 Equipment / Vehicle Repairs & Maintenance	474	537	600	600
76600 Leases - Copier	474	537	600	600
2191 Veterans' Treatment Court (formerly 5305)	37,144	15,967	75,556	76,769
60 Salaries & Fringe Benefits	36,182	14,091	47,721	48,934
61100 Salaries - Assistants	25,531	11,482	34,094	35,117
62000 Group Insurance	4,718	18	5,586	5,754
62100 Retirement	3,997	1,723	5,373	5,208
62200 Social Security Tax	1,908	855	2,608	2,686
62960 Workers' Compensation Insurance	15	7	26	134
62970 Unemployment Insurance	13	6	34	35
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2191 Veterans' Treatment Court - continued				
72 Education, Travel & Uniforms	-	-	1,500	1,500
72500 Education and Travel	-	-	1,500	1,500
73 Contract Services	-	-	22,385	22,385
73560 Contract Services	-	-	20,000	20,000
73585 Electronic Monitoring	-	-	2,385	2,385
74 General Operating Expenses	962	1,876	3,950	3,950
74000 Stationery and Supplies	12	820	400	400
74120 Drug Tests	-	148	2,600	2,600
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	950	908	950	950
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-
2200 County Court at Law #2	573,066	513,049	603,471	622,611
60 Salaries & Fringe Benefits	557,863	504,264	587,971	597,811
61000 Salary - Judge	81,799	85,853	87,946	90,584
61100 Salaries - Assistants	235,305	246,932	253,196	260,792
61120 Salaries - Extra Help	8,091	10,962	8,000	8,000
61300 Salary - State Supplement	84,000	8,400	84,000	84,000
61301 Salaries - Juvenile Board Supplement	3,878	3,881	3,960	3,960
61302 Salaries - Visiting Judges	1,358	2,784	2,500	2,500
62000 Group Insurance	50,309	50,349	44,688	44,688
62100 Retirement	63,426	63,790	69,281	66,711
62200 Social Security Tax	29,326	30,922	33,630	34,412
62960 Workers' Compensation Insurance	249	261	330	1,714
62970 Unemployment Insurance	122	130	440	450
72 Education, Travel & Uniforms	8,045	7,157	12,000	13,000
72300 Uniforms	-	-	500	500
72500 Education and Travel	4,158	3,741	4,500	5,000
72501 Court Coordinator Training	709	1,150	2,500	2,500
72502 Court Reporter Training	2,543	902	2,500	2,500
72503 Bailiff Training	635	1,364	2,000	2,500
74 General Operating Expenses	6,359	1,257	2,500	10,800
74000 Stationery and Supplies	5,355	532	1,500	5,500
74100 Subscriptions	529	725	1,000	1,500
74200 Dues	475	-	-	1,000
74700 Non-capital Equipment	-	-	-	2,800
76 Equipment / Vehicle Repairs & Maintenance	799	371	1,000	1,000
76600 Leases - Copier	799	371	1,000	1,000
2201 Mental Health Specialty Court	37,099	16,281	56,071	57,284
60 Salaries & Fringe Benefits	36,182	14,091	47,721	48,934
61100 Salaries - Assistants	25,531	11,482	34,094	35,117
62000 Group Insurance	4,718	18	5,586	5,754
62100 Retirement	3,997	1,723	5,373	5,208
62200 Social Security Tax	1,908	855	2,608	2,686
62960 Workers' Compensation Insurance	15	7	26	134
62970 Unemployment Insurance	13	6	34	35
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2201 Mental Health Specialty Court - continued				
72 Education, Travel & Uniforms	-	-	1,500	1,500
72500 Education and Travel	-	-	1,500	1,500
73 Contract Services	-	40	4,500	4,500
73320 Counseling Services	-	-	-	-
73560 Contract Services	-	40	4,000	4,000
73585 Electronic Monitoring	-	-	500	500
74 General Operating Expenses	917	2,150	2,350	2,350
74000 Stationery and Supplies	12	1,154	400	400
74120 Drug Tests	376	148	1,000	1,000
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	529	848	950	950
2210 Justice of the Peace, Precinct #1	309,316	323,329	352,841	361,417
60 Salaries & Fringe Benefits	285,693	297,990	316,740	323,487
61000 Salary - Judge	82,641	87,583	89,695	92,386
61100 Salaries - Assistants	118,436	124,308	130,439	134,352
61120 Salaries - Extra Help	402	-	-	-
62000 Group Insurance	37,839	37,883	44,688	44,688
62100 Retirement	31,567	32,204	34,693	33,625
62200 Social Security Tax	14,628	15,822	16,840	17,345
62960 Workers' Compensation Insurance	121	128	165	864
62970 Unemployment Insurance	59	62	220	227
72 Education, Travel & Uniforms	672	1,641	3,500	3,500
72500 Education and Travel	672	1,641	3,500	3,500
73 Contract Services	8,322	8,992	17,292	18,000
73675 Software Maintenance	8,322	8,992	17,292	18,000
74 General Operating Expenses	13,315	13,409	13,939	15,030
74000 Stationery and Supplies	12,460	12,514	13,000	14,000
74100 Subscriptions	-	-	84	100
74200 Dues	375	415	375	450
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,314	1,297	1,370	1,400
76600 Leases - Copier	1,314	1,297	1,370	1,400
2220 Justice of the Peace, Precinct #2	225,299	252,087	288,573	293,584
60 Salaries & Fringe Benefits	207,922	229,996	255,069	260,080
61000 Salary - Judge	82,641	87,583	89,695	92,386
61100 Salaries - Assistants	76,698	85,105	89,195	91,871
62000 Group Insurance	11,382	17,991	33,516	33,516
62100 Retirement	25,128	26,259	28,508	27,325
62200 Social Security Tax	11,937	12,911	13,838	14,096
62960 Workers' Compensation Insurance	97	104	136	702
62970 Unemployment Insurance	39	43	181	184
72 Education, Travel & Uniforms	1,472	4,826	3,500	3,500
72500 Education and Travel	1,472	4,826	3,500	3,500
73 Contract Services	8,322	8,992	17,000	17,000
73675 Software Maintenance	8,322	8,992	17,000	17,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2220 Justice of the Peace, Precinct #2 - continued				
74 General Operating Expenses	6,846	7,611	11,704	11,704
74000 Stationery and Supplies	6,271	6,971	10,324	10,324
74100 Subscriptions	-	-	500	500
74200 Dues	95	160	400	400
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	737	662	1,300	1,300
76600 Leases - Copier	737	662	1,300	1,300
2230 Justice of the Peace, Precinct #3	311,108	327,003	359,264	366,362
60 Salaries & Fringe Benefits	289,979	302,531	322,009	329,067
61000 Salary - Judge	82,641	87,583	89,695	92,386
61100 Salaries - Assistants	122,467	128,535	134,675	138,715
62000 Group Insurance	37,825	37,865	44,688	44,688
62100 Retirement	32,199	32,845	35,316	34,272
62200 Social Security Tax	14,663	15,509	17,164	17,679
62960 Workers' Compensation Insurance	123	130	202	1,051
62970 Unemployment Insurance	61	64	269	276
72 Education, Travel & Uniforms	2,112	2,923	3,500	3,500
72500 Education and Travel	2,112	2,923	3,500	3,500
73 Contract Services	8,322	8,992	17,000	17,000
73675 Software Maintenance	8,322	8,992	17,000	17,000
74 General Operating Expenses	9,716	11,571	14,255	14,295
74000 Stationery and Supplies	8,861	10,676	13,000	13,000
74100 Subscriptions	-	-	400	400
74200 Dues	375	415	375	415
74550 Cell Phones & Allowances	480	480	480	480
76 Equipment / Vehicle Repairs & Maintenance	979	986	2,500	2,500
76600 Leases - Copier	979	986	2,500	2,500
2240 Justice of the Peace, Precinct #4	249,179	259,462	324,953	351,179
60 Salaries & Fringe Benefits	226,653	237,084	294,073	320,649
61000 Salary - Judge	82,641	87,583	89,695	92,386
61100 Salaries - Assistants	81,089	85,107	128,198	132,044
62000 Group Insurance	25,259	25,291	33,516	44,688
62100 Retirement	25,718	26,259	28,509	33,283
62200 Social Security Tax	11,806	12,698	13,838	17,169
62960 Workers' Compensation Insurance	99	104	136	855
62970 Unemployment Insurance	41	42	181	224
72 Education, Travel & Uniforms	3,136	3,034	3,500	3,500
72500 Education and Travel	3,136	3,034	3,500	3,500
73 Contract Services	8,322	8,992	17,000	17,000
73675 Software Maintenance	8,322	8,992	17,000	17,000
74 General Operating Expenses	9,461	8,721	8,730	8,730
74000 Stationery and Supplies	8,544	8,055	7,500	7,500
74100 Subscriptions	77	86	400	400
74200 Dues	360	100	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2240 Justice of the Peace, Precinct #4 -continued				-
76 Equipment / Vehicle Repairs & Maintenance	1,607	1,631	1,650	1,300
76600 Leases - Copier	1,607	1,631	1,650	1,300
2250 Jury and Jury Related	333,323	327,692	504,882	604,545
60 Salaries & Fringe Benefits	182,922	189,204	212,782	217,223
61100 Salaries - Assistants	120,744	128,547	145,046	149,397
61160 Salaries - Grand Jury Bailiff	4,293	4,553	-	-
62000 Group Insurance	29,685	26,263	33,516	33,516
62100 Retirement	18,927	19,785	22,860	22,160
62200 Social Security Tax	9,136	9,910	11,100	11,430
62960 Workers' Compensation Insurance	75	80	110	570
62970 Unemployment Insurance	62	66	150	150
72 Education, Travel & Uniforms	-	-	2,000	2,000
72500 Education and Travel	-	-	2,000	2,000
73 Contract Services	104,836	99,412	235,100	330,322
73675 Software Maintenance	10,727	11,484	12,100	107,322
73800 Jury Board	2,393	7,512	3,000	3,000
73811 Salary - Grand Jurors	23,350	8,380	48,000	48,000
73812 Salary - Petit Jury	68,366	72,036	172,000	172,000
74 General Operating Expenses	40,429	34,761	50,000	50,000
74000 Stationery and Supplies	7,281	2,190	10,000	10,000
74010 Postage	33,148	32,571	40,000	40,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	5,136	4,315	5,000	5,000
76600 Leases - Copier	5,136	4,315	5,000	5,000
2260 County Attorney	2,406,451	2,460,818	2,746,375	2,797,700
60 Salaries & Fringe Benefits	2,315,706	2,382,174	2,644,595	2,693,900
61000 Salary - County Attorney	107,978	113,330	115,449	126,861
61100 Salaries - Assistants	1,474,259	1,539,820	1,733,153	1,785,148
61120 Salaries - Extra Staffing	26,024	26,802	7,000	6,700
61150 Salaries - State Mandated Longevity	9,360	10,280	13,000	12,500
61300 Salaries - State Supplements	42,000	42,000	49,948	42,000
62000 Group Insurance	268,732	254,973	268,131	268,131
62100 Retirement	260,116	261,218	302,363	292,627
62200 Social Security Tax	119,462	125,540	146,769	150,950
62960 Workers' Compensation Insurance	7,042	7,423	6,926	7,064
62970 Unemployment Insurance	733	788	1,856	1,919
72 Education, Travel & Uniforms	15,377	19,769	22,400	23,400
72300 Uniforms	-	-	-	-
72500 Education and Travel	15,377	19,769	20,000	21,000
72505 Education and Travel - State Allocation	-	-	2,400	2,400
73 Contract Services	21,194	10,307	25,400	25,400
73350 Medical Services	-	-	-	-
73400 Witness Expense	-	455	200	200
73410 Victim Assistance Expense	-	-	200	200
73500 Sheriff Fees	648	-	-	-
73675 Software Maintenance	20,546	9,852	25,000	25,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2260 County Attorney - continued				
74 General Operating Expenses	40,612	36,447	40,858	41,500
74000 Stationery and Supplies	18,751	12,446	18,000	18,000
74100 Subscriptions	16,938	15,010	16,938	17,000
74200 Dues	3,535	3,641	4,000	4,100
74550 Cell Phones & Allowances	1,388	1,466	1,920	2,400
74700 Non-capital Equipment	-	3,884	-	-
76 Equipment / Vehicle Repairs & Maintenance	13,562	12,121	13,122	13,500
76000 Auto Mileage and Car Expense	10,875	9,440	9,622	10,000
76600 Leases - Copier	2,687	2,681	3,500	3,500
2270 District Attorney	3,477,561	3,505,652	4,707,097	4,981,739
60 Salaries & Fringe Benefits	3,272,612	3,349,726	4,496,097	4,686,739
61000 Salary Supplement - District Attorney	35,058	31,483	38,864	40,030
61100 Salaries - Assistants	2,338,499	2,438,841	3,216,269	3,392,757
61120 Salaries - Extra Staffing	6,451	7,346	6,528	6,768
61150 Salaries - State Mandated Longevity	31,520	31,840	32,400	34,668
61300 Salaries - State Supplement	-	-	10,920	10,920
62000 Group Insurance	296,244	262,941	402,196	402,196
62100 Retirement	378,613	381,803	520,870	516,850
62200 Social Security Tax	177,061	185,917	252,840	266,620
62960 Workers' Compensation Insurance	7,976	8,323	11,940	12,480
62970 Unemployment Insurance	1,190	1,232	3,270	3,450
72 Education, Travel & Uniforms	38,973	23,897	35,000	45,000
72300 Uniforms	-	-	-	-
72500 Education and Travel	38,162	22,997	35,000	45,000
72505 Education and Travel - State Allocation	811	900	-	-
73 Contract Services	57,281	67,073	87,000	157,000
73350 Medical Services	-	-	-	-
73400 Witness Expense	43,224	57,221	30,000	90,000
73500 Sheriff Fees	639	-	2,000	2,000
73675 Software Maintenance	13,418	9,852	55,000	65,000
74 General Operating Expenses	95,561	54,161	73,000	77,000
74000 Stationery and Supplies	19,779	21,519	34,000	35,000
74100 Subscriptions	13,238	13,662	15,000	17,000
74200 Dues	6,927	6,297	8,000	9,000
74550 Cell Phones & Allowances	7,802	6,414	8,000	8,000
74700 Non-capital Equipment	45,456	4,474	5,000	5,000
74930 Investigative Fund	2,359	1,795	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	13,134	10,795	16,000	16,000
76000 Auto Mileage and Car Expense	7,657	5,166	8,000	8,000
76600 Leases - Copier	5,477	5,629	8,000	8,000
2275 Bail Bond Board Administration	2,951	-	2,000	2,000
72 Education, Travel & Uniforms	2,851	-	1,500	1,500
72500 Education and Travel	2,851	-	1,500	1,500
74 General Operating Expenses	100	-	500	500
74000 Stationery & Supplies	100	-	500	500

Potter County, Texas
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	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
2280 General Judicial	2,948,547	2,849,532	3,539,000	3,558,000
73 Contract Services	2,812,855	2,709,442	2,879,000	2,898,000
73000 Court Appointed Attorneys	2,632,591	2,510,702	2,625,000	2,625,000
73010 Investigator Fees	17,346	21,231	25,000	25,000
73025 Interpreter Fees	29,813	25,192	40,000	40,000
73070 Magistration Attorney	3,037	-	20,000	20,000
73085 Mediation Fee	-	300	7,500	7,500
73350 Medical Services	37,489	68,063	65,000	72,000
73100 Court Reporters	78,499	52,628	75,000	75,000
73400 Witness Expense	-	7,500	6,500	8,500
73560 Contract Services - Magistrate	14,080	23,826	15,000	25,000
74 General Operating Expenses	123,469	89,575	95,000	95,000
74000 Stationery & Supplies	-	-	-	-
74100 Legal Server Subscriptions	102,969	67,156	70,000	70,000
74200 Dues	20,500	22,419	25,000	25,000
79 Other Expenditures	12,223	50,515	565,000	565,000
79810 Visiting Judge	957	1,309	15,000	15,000
79812 Change of Venue	-	-	75,000	75,000
79815 Capital/Civil Commitment Cases	(37,940)	-	400,000	400,000
79816 Public Defender for Capital Cases	49,206	49,206	75,000	75,000
2282 Managed Assigned Counsel	156,453	597,706	933,643	608,456
60 Salaries & Fringe Benefits	151,463	526,900	858,123	539,356
61000 Salary - Director	52,556	82,143	130,000	145,000
61100 Salaries - Assistants	60,491	292,446	475,125	248,200
62000 Group Insurance	12,060	68,155	114,048	55,861
62100 Retirement	17,726	54,605	91,020	58,312
62200 Social Security Tax	8,234	27,723	45,190	30,080
62960 Workers' Compensation Insurance	340	1,641	2,140	1,510
62970 Unemployment Insurance	56	187	600	393
72 Education, Travel & Uniforms	3,418	7,584	12,500	8,000
72500 Education and Travel	3,418	7,584	12,500	8,000
73 Contract Services	(27,705)	40,935	38,000	50,000
73000 Court Appointed Attorneys	-	-	-	-
73010 Investigation Fees	-	6,623	25,000	35,000
73675 Software Maintenance	(27,705)	34,312	13,000	15,000
74 General Operating Expenses	29,030	20,915	23,220	9,300
74000 Stationery and Supplies	2,805	2,515	3,000	3,000
74100 Subscriptions	3,061	6,599	4,200	5,000
74200 Dues	685	578	3,300	1,300
74700 Non-capital Equipment	22,479	11,223	12,720	-
76 Equipment / Vehicle Repairs & Maintenance	247	1,372	1,800	1,800
76600 Leases - Copier	247	1,372	1,800	1,800
2290 Public Defenders Office	226,309	880,627	4,372,644	4,488,299
60 Salaries & Fringe Benefits	187,846	847,704	4,129,653	4,212,596
61000 Salary - Chief Public Defender	60,454	115,380	170,000	175,100
61100 Salaries - Assistants	80,760	507,794	2,865,000	2,950,950
61120 Salary Stipend and Training				
62000 Group Insurance	13,896	82,359	368,680	368,680
62100 Retirement	22,142	94,546	478,316	463,593
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

		Actual	Actual	Estimated	Budget
		2021 - 22	2022-23	2023-24	2024-25
2290 Public Defenders Office - continued					
62200	Social Security Tax	10,222	45,942	232,178	239,143
62960	Workers' Compensation Insurance	303	1,371	12,444	12,004
62970	Unemployment Insurance	69	312	3,035	3,126
72	Education, Travel & Uniforms	4,321	11,912	98,800	180,000
72500	Education and Travel	4,321	11,912	98,800	180,000
73	Contract Services	340	3,754	10,008	37,683
73010	Investigation Fees	-	-	-	-
73675	Software Maintenance	340	3,754	10,008	37,683
74	General Operating Expenses	33,802	17,257	128,083	51,920
74000	Stationery and Supplies	4,149	2,769	15,920	15,920
74100	Subscriptions	1,952	-	-	-
74200	Dues	754	2,769	26,000	26,000
74700	Non-capital Equipment	26,947	11,719	86,163	10,000
76	Equipment / Vehicle Repairs & Maintenance	-	-	6,100	6,100
76600	Leases - Copier	-	-	6,100	6,100
2295 CPS Counsel		105,024	173,869	196,585	222,477
60	Salaries & Fringe Benefits	101,839	173,869	191,185	216,627
61000	Salary - Director	50,376	84,889	87,000	105,000
61100	Salaries- Assistants	23,025	46,151	49,250	53,000
62000	Group Insurance	11,535	12,682	22,344	22,344
62100	Retirement	11,509	19,871	21,473	23,431
62200	Social Security Tax	5,196	9,923	10,423	12,087
62960	Workers' Compensation Insurance	161	288	559	607
62970	Unemployment Insurance	37	65	136	158
72	Education, Travel & Uniforms	2,851	-	4,000	4,450
72500	Education and Travel	2,851	-	4,000	4,450
73	Contract Services	-	-	-	-
73000	Court Appointed Attorneys	-	-	-	-
73010	Investigator Fees	-	-	-	-
73350	Medical Services	-	-	-	-
73400	Witness Expense	-	-	-	-
73675	Software Maintenance	-	-	-	-
74	General Operating Expenses	-	-	1,100	950
74000	Stationery and Supplies	-	-	500	450
74200	Dues	-	-	600	500
76	Equipment / Vehicle Repairs & Maintenance	334	-	300	450
76600	Leases - Copier	334	-	300	450
Public Safety / Public Service		12,516,898	13,361,997	14,578,680	15,384,393
3100 Forensic Science Lab		558,775	516,129	571,500	600,000
73	Contract Services	558,775	516,129	571,500	600,000
73300	Toxicology Services	16,617	27,223	36,000	40,000
73530	Body Transportation	104,574	106,419	102,000	110,000
73560	Contract Services - Autopsies	437,584	382,487	433,500	450,000
3110 Constable, Precinct #1		93,130	97,423	103,525	110,106
60	Salaries & Fringe Benefits	83,166	88,990	90,745	95,326
61000	Salary - Constable	56,891	61,817	63,928	65,846
62000	Group Insurance	12,581	12,592	11,172	12,540
62100	Retirement	8,985	9,446	10,075	10,580
62200	Social Security Tax	4,221	4,606	4,890	5,140
62960	Workers' Compensation Insurance	488	529	680	1,220
72	Education, Travel & Uniforms	1,145	290	2,500	2,500
72300	Uniforms	357	290	1,000	1,000
72500	Education and Travel	246	-	1,500	1,500
72505	Education and Travel - State	542	-	-	-

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
3110 Constable, Precinct #1 -- continued				
73 Contract Services	1,199	1,200	1,250	1,250
73675 Software Maintenance	1,199	1,200	1,250	1,250
74 General Operating Expenses	2,425	2,928	4,030	6,030
74000 Stationery & Supplies	860	864	1,200	1,200
74060 Ammunition	666	647	750	750
74100 Subscriptions	419	867	800	800
74200 Dues	-	70	300	300
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-Capital Equipment	-	-	-	2,000
74830 Radio Service	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	5,195	4,015	5,000	5,000
76000 Auto Expense	5,195	4,015	5,000	5,000
3120 Constable, Precinct #2	92,476	102,936	104,375	107,294
60 Salaries & Fringe Benefits	82,883	88,744	90,745	92,414
61000 Salary - Constable	56,891	61,817	63,928	65,846
62000 Group Insurance	12,581	12,592	11,172	11,172
62100 Retirement	8,910	9,374	10,075	9,765
62200 Social Security Tax	4,017	4,436	4,890	5,037
62960 Workers' Compensation Insurance	484	525	680	594
72 Education, Travel & Uniforms	2,751	4,702	4,000	4,000
72300 Uniforms	17	345	1,000	1,000
72500 Education and Travel	2,734	3,306	3,000	3,000
72505 Education and Travel - State	-	1,051	-	-
73 Contract Services	1,199	1,200	1,250	1,250
73675 Software Maintenance	1,199	1,200	1,250	1,250
74 General Operating Expenses	2,934	2,524	4,380	4,630
74000 Stationery & Supplies	729	54	750	1,000
74060 Ammunition	500	655	750	750
74100 Subscriptions	418	456	500	500
74200 Dues	120	189	400	400
74550 Cell Phones & Allowances	-	-	480	480
74870 Community Crime Prevention & Education	1,167	1,170	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	2,709	5,766	4,000	5,000
76000 Auto Expense	2,709	5,766	4,000	5,000
3130 Constable, Precinct #3	98,798	103,199	109,375	109,294
60 Salaries & Fringe Benefits	83,088	88,913	90,745	92,414
61000 Salary - Constable	56,891	61,817	63,928	65,846
62000 Group Insurance	12,581	12,586	11,172	11,172
62100 Retirement	8,985	9,446	10,075	9,765
62200 Social Security Tax	4,143	4,535	4,890	5,037
62960 Workers' Compensation Insurance	488	529	680	594
72 Education, Travel & Uniforms	4,238	775	4,000	4,000
72300 Uniforms	838	-	1,000	1,000
72500 Education and Travel	2,799	775	3,000	3,000
72505 Education and Travel - State	601	-	-	-
73 Contract Services	1,199	1,200	4,000	1,250
73675 Software Maintenance	1,199	1,200	4,000	1,250
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual	Actual	Estimated	Budget
	2021 - 22	2022-23	2023-24	2024-25
3130 Constable, Precinct #3 -- continued				
74 General Operating Expenses	3,512	5,614	5,630	6,630
74000 Stationery & Supplies	846	2,976	1,500	1,000
74060 Ammunition	753	832	750	750
74100 Subscriptions	762	130	500	500
74200 Dues	60	480	400	400
74500 Cell Phones & Allowances	480	1,196	480	480
74700 Non-capital Equipment	611	-	-	1,500
74830 Radio Service	-	-	1,500	500
74870 Community Crime Prevention & Education	-	-	500	1,500
76 Equipment / Vehicle Repairs & Maintenance	6,761	6,697	5,000	5,000
76000 Auto Expense	6,761	6,697	5,000	5,000
3140 Constable, Precinct #4	93,477	100,957	106,575	110,744
60 Salaries & Fringe Benefits	83,103	88,962	90,745	92,414
61000 Salary - Constable	56,891	61,817	63,928	65,846
62000 Group Insurance	12,581	12,592	11,172	11,172
62100 Retirement	8,985	9,446	10,075	9,765
62200 Social Security Tax	4,158	4,578	4,890	5,037
62960 Workers' Compensation Insurance	488	529	680	594
72 Education, Travel & Uniforms	2,955	3,708	4,000	4,000
72300 Uniforms	956	585	1,000	1,000
72500 Education and Travel	1,999	1,717	3,000	3,000
72505 Education and Travel - State	-	1,406	-	-
73 Contract Services	1,199	1,200	1,250	1,250
73675 Software Maintenance	1,199	1,200	1,250	1,250
74 General Operating Expenses	3,117	3,755	5,580	8,080
74000 Stationery & Supplies	382	656	750	750
74060 Ammunition	-	375	500	500
74100 Subscriptions	790	457	2,000	2,000
74200 Dues	210	340	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	2,000
74870 Community Crime Prevention & Education	1,255	1,447	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	3,103	3,332	5,000	5,000
76000 Auto Expense	3,103	3,332	5,000	5,000
3160 Sheriff - Enforcement	9,270,333	9,808,730	10,610,828	10,957,867
60 Salaries & Fringe Benefits	8,321,882	8,840,990	9,527,561	9,824,021
61000 Salary - Sheriff	126,926	133,217	135,380	139,442
61100 Salaries - Assistants	5,595,890	5,932,077	6,358,557	6,628,251
61115 Salaries - Muster Pay	41,065	44,037	46,200	46,200
61121 Salaries - Staffing	107,525	188,443	166,363	173,850
62000 Group Insurance	1,066,922	1,089,386	1,173,073	1,195,417
62100 Retirement	916,793	948,418	1,056,944	1,036,282
62200 Social Security Tax	417,225	452,325	513,047	534,562
62960 Workers' Compensation Insurance	46,662	50,009	71,290	63,029
62970 Unemployment Insurance	2,874	3,078	6,707	6,988
72 Education, Travel & Uniforms	127,082	139,528	158,000	176,550
72300 Uniforms	48,041	59,769	73,000	75,000
72500 Education and Travel	72,401	75,649	85,000	101,550
72505 Education and Travel - State Allocation	6,640	4,110	-	-
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
3160 Sheriff - Enforcement -- continued				
73 Contract Services	254,998	249,359	301,197	322,003
73350 Medical Services	180	1,067	3,000	3,000
73540 Media & Hiring	17,418	14,317	20,000	20,000
73675 Software Maintenance	237,400	233,975	278,197	299,003
74 General Operating Expenses	172,389	209,465	204,470	205,693
74000 Stationery and Supplies	29,716	29,364	50,270	39,650
74010 Postage	4,309	3,671	5,000	5,000
74060 Ammunition	39,992	49,542	60,000	60,000
74100 Subscriptions	9,012	4,503	4,000	5,000
74200 Dues	908	1,197	900	900
74340 Copier & ID Supplies	3,433	5,308	5,000	5,000
74430 Maintenance Supplies	4,083	1,966	3,500	3,500
74450 Grounds Maintenance	4,394	2,631	5,000	5,000
74490 Animal Control	1,640	2,671	7,000	7,000
74550 Cell Phones & Allowances	18,084	15,694	18,800	20,360
74700 Non-capital Equipment	38,575	60,571	-	9,283
74830 Radio Service	810	8,117	9,000	9,000
74840 MDT Expense	9,542	15,905	25,000	25,000
74870 Community Crime Prevention & Education	7,028	7,056	8,000	8,000
74920 Awards and Recognition	608	1,088	2,000	2,000
74930 Information and Investigation	255	181	1,000	1,000
76 Equipment / Vehicle Repairs & Maintenance	393,982	369,388	419,600	429,600
76010 Fuel and Oil	306,623	278,360	308,000	308,000
76020 Tires	26,949	16,900	27,000	32,400
76050 Auto Parts and Repairs	47,743	61,103	71,600	76,000
76600 Leases - Copier	12,667	13,025	13,000	13,200
3200 Public Service	1,314,158	1,499,882	1,746,970	1,825,709
77 Building Repairs & Maintenance	6,349	7,992	118,775	118,775
77100 EMS Siren Maintenance	6,349	7,992	118,775	118,775
79 Other Expenditures	1,307,809	1,491,890	1,628,195	1,706,934
79010 Emergency Management	140,779	213,271	160,000	225,000
79011 PANCOM Fair-Share Commitment				
79012 Communication Towers Expense	75,000	75,000	90,750	90,750
79015 Panhandle Community Services	3,000	3,000	3,000	4,000
79020 Misc Donations-Capital Credit Funds	-	-	-	5,000
79025 High Plains Food Bank	-	-	5,000	5,000
79030 Neighborhood Interlocal/Strategic Planning	75,000	75,000	75,000	75,000
79040 Cremation Expense	49,500	51,684	60,000	60,000
79063 Child Welfare	31,500	31,500	31,500	31,500
79065 Canadian River Soil and Water Conserv Dist	230	-	1,000	1,000
79073 Domestic Violence Coordinator -City	-	-	-	-
79095 Pledge - TIRZ #1	798,895	831,121	955,383	955,725
79096 Pledge - TIRZ #2	133,905	211,314	246,562	253,959
3210 Fire / Rescue Department	995,751	1,132,741	1,225,532	1,563,379
60 Salaries & Fringe Benefits	425,997	467,166	467,322	744,119
61000 Salary - Fire Chief	84,013	88,306	90,401	93,114
61100 Salaries - Assistants	194,304	206,949	215,163	383,169
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual	Actual	Estimated	Budget
	2021 - 22	2022-23	2023-24	2024-25
3210 Fire / Rescue Department -- continued				
61120 Salaries - Overtime	35,324	53,012	35,000	58,000
62000 Group Insurance	37,839	37,883	44,688	78,205
62100 Retirement	49,425	53,035	53,673	79,234
62200 Social Security Tax	22,142	24,859	26,053	40,873
62960 Workers' Compensation Insurance	2,792	2,947	2,003	10,990
62970 Unemployment Insurance	158	175	341	534
72 Education, Travel & Uniforms	61,570	46,325	89,000	89,000
72300 Uniforms	40,925	23,346	67,000	67,000
72500 Education and Travel	20,645	22,979	22,000	22,000
73 Contract Services	27,439	26,418	48,000	60,000
73350 Medical Services	12,440	11,340	28,000	40,000
73675 Software Maintenance	14,999	15,078	20,000	20,000
74 General Operating Expenses	128,975	136,332	187,460	190,760
74000 Stationery and Supplies	11,427	8,575	15,000	15,000
74100 Subscriptions	-	51	3,500	3,500
74200 Dues	6,992	7,469	7,200	7,500
74420 Medical Supplies	16,497	15,987	27,500	30,000
74440 Firefighting Accessories	32,333	45,133	50,000	50,000
74450 Grounds Maintenance	513	372	1,000	1,000
74460 Janitorial Supplies	1,211	1,706	2,500	3,000
74550 Cell Phones & Allowances	1,920	1,920	5,760	5,760
74700 Non-capital Equipment	4,157	-	-	-
74830 Radio Service	12,133	10,534	20,000	20,000
74840 MDT Expense	12,872	11,738	15,000	15,000
74910 Volunteer Incentive Program	23,650	24,060	35,000	35,000
74920 Awards and Recognition	5,270	8,787	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	302,896	388,500	371,750	401,500
76010 Equipment Operation - Fuel & Oil	113,755	132,000	125,000	135,000
76020 Equipment Operation - Tires	27,472	32,000	28,000	32,000
76050 Fire Truck Repairs and Maintenance	110,045	135,000	130,000	145,000
76060 SCBA Equipment Repairs and Maintenance	48,401	85,000	85,000	85,000
76600 Leases - Copier	3,223	4,500	3,750	4,500
77 Building Repairs & Maintenance	48,874	68,000	62,000	78,000
77000 Building Maintenance	19,777	28,000	25,000	33,000
77100 Utilities	29,097	40,000	37,000	45,000
77400 Elevator Service	-	-	-	-
Corrections and Rehabilitation	18,194,943	19,225,838	20,636,717	23,890,773
4100 Detention Center	12,918,210	13,736,336	14,929,101	17,713,332
60 Salaries & Fringe Benefits	10,493,109	10,937,196	12,158,343	12,399,232
61100 Salaries - Assistants	7,021,962	7,305,935	8,148,059	8,392,501
61115 Salaries - Muster Pay	146,750	152,878	150,000	154,500
61121 Salaries - Staffing	102,715	185,840	175,000	196,000
62000 Group Insurance	1,496,772	1,511,227	1,603,199	1,603,199
62100 Retirement	1,138,931	1,159,002	1,335,354	1,296,587
62200 Social Security Tax	522,175	555,170	648,189	668,840
62960 Workers' Compensation Insurance	60,168	63,322	90,069	78,862
62970 Unemployment Insurance	3,636	3,822	8,473	8,743
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
4100 Detention Center -- continued				
73 Contract Services	33,387	38,000	-	38,000
73350 Medical Services	-	3,000	-	3,000
73560 Contract Services	33,387	35,000	-	35,000
74 General Operating Expenses	55,173	62,750	68,348	68,250
74000 Stationery and Supplies	21,370	23,000	23,000	23,000
74010 Postage	11,531	18,000	18,000	18,000
74100 Subscriptions	51	600	600	600
74200 Dues	-	1,250	1,250	1,250
74340 Copier & ID Supplies	3,999	4,000	4,000	5,000
74430 Maintenance Supplies	6,838	6,000	6,000	6,000
74450 Grounds Maintenance	4,553	7,500	7,500	7,500
74550 Cell Phones & Allowances	1,194	2,400	2,400	2,400
74700 Non-Capital Equipment	5,637	-	5,598	4,500
75 Prisoner Care	1,666,649	1,933,514	1,932,800	4,438,240
75000 Prisoners - Groceries	665,462	734,825	811,209	835,545
75100 Prisoners - Housekeeping Supplies	175,675	147,555	189,000	189,000
75200 Prisoners - Medical Services	399,281	581,970	356,641	2,066,495
75250 Prisoners - Medical Supplies	12,031	17,360	26,000	26,000
75300 Prisoners - Medicine & Drugs	256,583	295,354	343,200	343,200
75400 Prisoners - Bed & Linens	23,252	19,578	23,000	23,000
75500 Prisoners - Clothing	9,123	15,891	15,750	15,750
75600 Prisoners - Contract Housing	-	3,167	50,000	821,250
75650 Prisoners - Education	363	-	-	-
75700 Prisoners - Law Library	-	-	-	-
75800 Prisoners - Transportation	124,879	117,814	118,000	118,000
76 Equipment / Vehicle Repairs & Maintenance	22,473	21,591	45,000	45,000
76010 Fuel and Oil	7,590	6,245	15,000	15,000
76020 Tires	467	542	1,500	1,500
76050 Auto Parts and Repairs	1,356	1,513	3,500	3,500
76600 Leases - Copier	13,060	13,291	25,000	25,000
77 Building Repairs & Maintenance	647,419	743,285	724,610	724,610
77000 Building Repairs and Maintenance	197,073	314,223	270,827	270,827
77100 Utilities	435,784	409,196	435,783	435,783
77600 Gun Range Maintenance & Supplies	14,562	19,866	18,000	18,000
4200 Community Supervision and Corrections	13,435	25,361	28,000	28,000
74 General Operating Expenses	139	10,149	13,000	13,000
74000 Stationery and Supplies	139	932	3,500	3,500
74700 Non-capital Equipment	-	9,217	9,500	9,500
76 Equipment / Vehicle Repairs & Maintenance	13,296	15,212	15,000	15,000
76600 Leases - Copier	13,296	15,212	15,000	15,000
4210 Juvenile Probation	5,090,842	5,282,263	5,472,712	5,926,827
70 Juvenile Services	5,090,842	5,282,263	5,472,712	5,926,827
71000 Juvenile Probation Services	5,090,842	5,282,263	5,472,712	5,926,827

Potter County, Texas
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Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
4250 Court Supervised Release Program	172,456	181,878	206,904	222,614
60 Salaries & Fringe Benefits	160,605	168,944	186,904	202,614
61100 Salaries-Assistants	114,750	122,515	131,617	145,432
62000 Group Insurance	19,349	18,627	25,080	25,080
62100 Retirement	17,969	18,588	20,006	20,831
62200 Social Security Tax	8,479	9,153	10,069	11,126
62970 Unemployment Insurance	58	61	132	145
72 Education, Travel & Uniforms	3,038	5,000	5,000	5,000
72500 Education and Travel	3,038	5,000	5,000	5,000
73 Contract Services	7,607	6,140	9,000	9,000
73585 Electronic Monitoring Program	7,607	6,140	9,000	9,000
74 General Operating Expenses	274	1,062	3,000	3,000
74000 Stationery and Supplies	274	1,062	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	932	732	3,000	3,000
76000 Auto Expense	932	732	3,000	3,000
Health and Human Services	956,221	576,094	1,192,177	743,883
5300 Mental Health - Community Service	83,864	-	96,457	98,269
60 Salaries & Fringe Benefits	79,463	-	85,707	87,519
61100 Salary - Assistant	54,297	-	59,097	60,870
61120 Salaries - Extra Help	-	-	1,500	1,500
62000 Group Insurance	12,566	-	11,172	11,172
62100 Retirement	8,504	-	9,314	9,027
62200 Social Security Tax	4,036	-	4,521	4,657
62960 Workers' Compensation Insurance	33	-	44	232
62970 Unemployment Insurance	27	-	59	61
72 Education, Travel & Uniforms	-	-	2,000	2,000
72500 Education and Travel	-	-	2,000	2,000
73 Contract Services	4,401	-	8,000	8,000
73380 Court Reporter Fees	-	-	500	500
73600 Mental Health Fees	4,401	-	7,500	7,500
74 General Operating Expenses	-	-	750	750
74000 Stationery and Supplies	-	-	750	750
5310 County Extension Services	251,200	266,746	299,368	304,773
60 Salaries & Fringe Benefits	216,274	228,721	249,476	254,881
61000 Salary Supplement - 3 Agents	81,235	85,266	91,356	94,097
61100 Salaries - Assistants	70,103	76,844	90,412	93,124
61500 Salaries - Auto Allowance	16,120	16,200	16,200	16,200
62000 Group Insurance	25,146	25,166	22,344	22,344
62100 Retirement	10,979	11,646	14,249	13,810
62200 Social Security Tax	12,178	13,061	13,905	14,322
62960 Workers' Compensation Insurance	428	448	812	781
62970 Unemployment Insurance	85	90	198	203
72 Education, Travel & Uniforms	8,833	9,271	13,000	13,000
72500 Education and Travel	8,833	9,271	13,000	13,000
74 General Operating Expenses	12,723	14,252	14,631	14,631
74000 Stationery and Supplies	4,280	5,905	5,941	5,941
74100 Subscriptions	796	721	878	878
74200 Dues	780	745	872	872
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
5310 County Extension Services -- continued				-
74410 Program Supplies	5,427	5,441	5,500	5,500
74550 Cell Phones & Allowances	1,440	1,440	1,440	1,440
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	11,191	12,303	20,061	20,061
76000 Auto Expense	6,616	7,216	9,300	9,300
76600 Lease - Copier	4,575	5,087	10,761	10,761
79 Other Expenditures	2,179	2,199	2,200	2,200
79270 Scholarship / Camp Expense	1,000	1,000	1,000	1,000
79275 4-H Farm Expense	1,179	1,199	1,200	1,200
5330 Family Crime Unit	342,151	-	462,653	-
60 Salaries & Fringe Benefits	338,386	-	457,703	-
61100 Salaries - Assistants	253,439	-	333,292	-
62000 Group Insurance	25,826	-	44,688	-
62100 Retirement	39,717	-	52,527	-
62200 Social Security Tax	18,727	-	25,497	-
62960 Workers' Compensation Insurance	558	-	1,366	-
62970 Unemployment Insurance	119	-	333	-
72 Education, Travel & Uniforms	-	-	600	-
72500 Education and Travel	-	-	600	-
74 General Operating Expenses	2,176	-	2,300	-
74000 Stationery and Supplies	2,176	-	2,300	-
76 Equipment / Vehicle Repairs & Maintenance	1,589	-	2,050	-
76600 Leases - Copier	1,589	-	2,050	-
5340 Victim Assistance - VOCA	211,096	237,438	258,294	263,449
60 Salaries & Fringe Benefits	207,355	230,618	250,004	255,159
61000 Salary - Victim Witness Coordinator	41,897	54,544	61,028	62,859
61100 Salary - Assistants	99,719	102,559	110,786	114,110
62000 Group Insurance	33,129	37,757	37,620	37,620
62100 Retirement	22,329	24,040	26,790	26,790
62200 Social Security Tax	9,896	11,290	13,010	13,010
62960 Workers' Compensation Insurance	314	349	600	600
62970 Unemployment Insurance	71	79	170	170
72 Education, Travel & Uniforms	-	2,531	4,000	4,000
72500 Education and Travel	-	2,531	4,000	4,000
73 Contract Services	2,766	2,849	2,850	2,850
73675 Contract Services:Software Maintenance	2,766	2,849	2,850	2,850
74 General Operating Expenses	975	1,440	1,440	1,440
74550 Cell Phones & Allowances	975	1,440	1,440	1,440

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
5350 Victim Assistance - VLCCG	67,910	71,910	75,405	77,392
60 Salaries & Fringe Benefits	67,910	71,910	74,205	76,192
61100 Salary - Assistants	44,953	48,314	51,363	52,904
62000 Group Insurance	12,509	12,592	11,172	11,172
62100 Retirement	7,040	7,326	7,727	7,846
62200 Social Security Tax	3,286	3,548	3,751	4,048
62960 Workers' Compensation Insurance	99	106	142	169
62970 Unemployment Insurance	23	24	50	53
72 Education, Travel & Uniforms	-	-	1,200	1,200
72500 Education and Travel	-	-	1,200	1,200
Road and Bridge	2,499,876	2,440,164	3,026,659	3,318,628
7100 Road and Bridge Department	2,499,876	2,440,164	3,026,659	3,318,628
60 Salaries & Fringe Benefits	1,511,338	1,528,392	1,812,043	1,912,331
61000 Salary - Department Head	78,132	82,005	86,172	88,757
61100 Salaries - Assistants	931,726	970,796	1,101,008	1,208,913
61120 Salaries - Overtime	18,291	11,261	52,416	25,000
62000 Group Insurance	228,155	204,808	245,787	268,131
62100 Retirement	159,088	160,015	194,930	196,160
62200 Social Security	73,559	76,348	94,620	101,190
62960 Workers Compensation Insurance	21,872	22,625	35,870	22,850
62970 Unemployment Insurance	515	534	1,240	1,330
72 Education, Travel & Uniforms	17,168	14,622	20,000	22,000
72300 Uniforms	13,385	12,125	14,000	15,000
72500 Education and Travel	3,783	2,497	6,000	7,000
73 Contract Services	29,868	17,241	42,557	60,000
73580 Contract Services - Road Services	29,868	17,241	42,557	60,000
74 General Operating Expenses	578,321	518,029	746,818	850,916
74000 Stationery and Supplies	3,842	4,407	6,000	6,000
74050 Road Repair Supplies	542,313	486,568	694,452	798,000
74055 Supplies - Sign Shop	15,416	14,331	23,446	23,446
74430 Miscellaneous Hand Tools	2,984	1,985	3,450	4,000
74460 Janitor Supplies	2,258	2,036	2,400	2,400
74550 Cell Phones & Allowances	1,841	1,767	1,920	1,920
74700 Non-capital Equipment	-	-	-	-
74830 Radio Service	4,460	1,131	6,000	6,000
74900 Mandated Compliance - DOT	3,065	1,579	3,000	3,000
74960 Employee Safety/Medical Supplies	2,142	4,225	6,150	6,150
76 Equipment / Vehicle Repairs & Maintenance	288,458	288,248	322,060	381,000
76010 Fuel and Oil	136,708	135,793	140,000	169,400
76020 Tires and Tube	37,999	36,826	43,560	47,900
76050 Equipment Maintenance and Repairs	108,255	107,835	120,000	145,200
76530 Machine Shop	2,537	4,566	6,000	6,000
76610 Equipment Rental & Maint. Agreements	2,959	3,228	12,500	12,500
77 Building Repairs & Maintenance	74,723	73,632	83,181	92,381
77000 Building Repairs and Maintenance	37,910	16,575	46,631	46,631
77100 Utilities	25,946	46,661	25,000	33,750
77350 Weed and Grass Control	10,867	10,396	11,550	12,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2024-25

	Actual 2021 - 22	Actual 2022-23	Estimated 2023-24	Budget 2024-25
Capital Outlay	618,635	-	434,933	969,992
9900 Capital Outlay	618,635	-	434,933	969,992
70 Capital Outlay	618,635	-	434,933	969,992
70500 Capital Equipment - IT	7,980	-	-	448,210
70500 Capital Equipment - Facilities Maintenance	-	-	-	63,860
70500 Capital Equipment - Elections	-	-	-	-
70500 Capital Equipment - Jury	-	-	-	-
70500 Capital Equipment - MAC	51,825	-	-	-
70500 Capital Equipment - Public Defender Office	-	-	-	-
70500 Capital Equipment - Constable #1	-	-	-	-
70500 Capital Equipment - Constable #2	-	-	-	-
70500 Capital Equipment - Constable #3	-	-	-	-
70500 Capital Equipment - Constable #4	-	-	-	-
70500 Capital Equipment - Sheriff	10,657	-	-	35,614
70500 Capital Equipment - Fire / Rescue	-	-	-	-
70500 Capital Equipment - Detention Center	19,352	-	-	43,500
70500 Capital Equipment - Extension	-	-	-	-
70500 Capital Equipment - Road & Bridge	17,380	-	-	-
70502 Fleet Mgmt - Records Management	5,056	-	5,056	5,056
70502 Fleet Mgmt - Facilities Maintenance	20,233	-	22,876	22,876
70502 Fleet Mgmt - County Attorney	-	-	-	-
70502 Fleet Mgmt - District Attorney	31,708	-	35,957	38,954
70502 Fleet Mgmt - Sheriff Enforcement	266,889	-	156,826	207,022
70502 Fleet Mgmt - Road & Bridge	34,055	-	31,591	21,166
70600 Land Purchases	-	-	-	-
70650 Construction Remodeling and Repairs	147,427	-	182,627	35,200
Total Expenditures	61,612,136	64,670,555	77,923,645	85,269,032
Other Financing Uses				
Operating Transfers Out	1,548,100	1,561,580	561,580	561,580
Total Other Financing Uses	1,548,100	1,561,580	561,580	561,580
Total Expenditures and Other Financing Uses	\$ 63,160,236	\$ 66,232,135	\$ 78,485,225	\$ 85,830,612

SPECIAL REVENUE FUNDS

Supplemental Information

The supplemental information provides the line-item detail for each category of expenditures approved by Commissioners' Court.

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Potter County, Texas
County Assistance District #1
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

		Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues		\$ 4,812,821	\$ 6,039,768	\$ 3,715,000	\$ 5,350,000
51 Taxes		4,750,508	5,625,547	3,700,000	4,500,000
51185	Sales Tax	4,750,508	5,625,547	3,700,000	4,500,000
57 Other Revenue		62,313	414,221	15,000	850,000
57711	Interest on Investments	62,313	414,221	15,000	300,000
57790	Donations	-	-	-	550,000
Expenditures		2,434,229	3,448,967	5,475,922	6,762,467
3160 Sheriff - Enforcement		349,650	603,443	-	112,518
70 Capital Outlay		349,650	603,443	-	112,518
61100	Salaries- Assistants				47,825
62000	Group Insurance				11,256
62100	Retirement				7,092
62200	Social Security Tax				3,659
62960	Workers' Compensation Insurance				478
62970	Unemployment Insurance				48
70500	Capital Equipment	-	603,443	-	42,160
70650	Construction and Remodeling	349,650	-	-	-
74 General Operating Expenses		-	-	-	-
74700	Non-capital Equipment	-	-	-	-
3210 Fire / Rescue Department		1,908,634	2,313,271	4,806,055	3,137,899
60 Salaries & Fringe Benefits		189,490	507,496	650,913	691,659
61100	Salaries- Assistants	111,729	312,738	394,078	405,900
61120	Salaries- Extra Staffing	21,400	44,303	50,000	100,000
62000	Group Insurance	25,147	68,664	101,376	90,048
62100	Retirement	20,927	54,004	68,432	60,195
62200	Social Security Tax	9,592	25,926	33,972	31,051
62960	Workers' Compensation Insurance	628	1,682	2,611	4,059
62970	Unemployment Insurance	67	179	444	406
70 Capital Outlay		1,570,494	1,643,772	3,852,263	2,020,000
70500	Capital Equipment	1,549,859	1,204,380	2,723,943	1,520,000
70650	Construction and Remodeling	20,635	439,392	1,128,320	500,000
72 Education, Travel & Uniforms		11,452	2,996	10,000	15,000
72500	Education and Travel	11,452	2,996	10,000	15,000
73 Contract Services		-	10,000	60,000	65,000
73560	Contract Services	-	10,000	60,000	65,000
74 General Operating Expenses		137,198	149,007	232,879	346,240
74000	Stationery & Supplies	6,382	-	-	10,000
74420	Medical Supplies	-	4,302	18,000	10,000
74550	Cell Phones	480	846	-	6,240
74700	Non-capital Equipment	110,596	143,859	208,794	200,000
74830	Radio Service	19,740	-	6,085	120,000
77 Building Repairs & Maintenance		-	-	-	-
77000	Building Repairs & Maintenance	-	-	-	-
3300 Public Service		-	-	-	1,422,838
70 Capital Outlay		-	-	-	1,422,838
70500	Capital Equipment	-	-	-	1,422,838
70650	Construction and Remodeling	-	-	-	-
74 General Operating Expenses		-	-	-	-
74700	Non-capital Equipment	-	-	-	-

Potter County, Texas
County Assistance District #1 - continued
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
7100 Road and Bridge Department	175,945	532,253	669,867	2,089,212
70 Capital Outlay	175,945	532,253	669,867	1,847,072
70500 Capital Equipment	175,945	532,253	669,867	778,942
70650 Construction and Remodeling	-	-	-	1,068,130
73 Contract Services	-	-	-	221,090
73560 Contract Services	-	-	-	221,090
74 General Operating Expenses	-	-	-	21,050
74700 Non-capital Equipment	-	-	-	21,050
Revenues Over(Under) Expenditures	2,378,592	2,590,801	(1,760,922)	(1,412,467)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,378,592	2,590,801	(1,760,922)	(1,412,467)
Fund Balance, Beginning of Year	2,799,635	5,178,227	7,769,028	6,008,106
Fund Balance, End of Year	\$ 5,178,227	\$ 7,769,028	\$ 6,008,106	\$ 4,595,639

Potter County, Texas
ARPA Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2024-25	Budget 2024-25
Revenues	\$ 11,408,712	\$ 11,549,514	\$ 30,000	\$ 750,000
53	11,403,244	11,403,244	-	-
53345 U.S. Treasury: American Rescue Plan Act	11,403,244	11,403,244	-	-
57 Other Revenue	5,468	146,270	30,000	750,000
57711 Interest on Investments	5,468	146,270	30,000	750,000
Expenditures	12,000	458,466	1,760,104	233,500
73 Contract Services	12,000	-	1,760,104	-
73560 Contract Services	12,000	-	1,760,104	-
74 General Operating Expenses	-	-	-	233,500
74030 Software Purchases	-	-	-	233,500
74540 Infrastructure Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	458,466	-	-
77000 Building Repairs & Maintenance	-	458,466	-	-
Revenues Over(Under) Expenditures	11,396,712	11,091,048	(1,730,104)	516,500
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(3,000,000)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,396,712	11,091,048	(1,730,104)	(2,483,500)
Fund Balance, Beginning of Year	-	11,396,712	22,487,760	20,757,656
Fund Balance, End of Year	\$ 11,396,712	\$ 22,487,760	\$ 20,757,656	\$ 18,274,156

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Potter County, Texas
Law Library Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 56,999	\$ 64,966	\$ 56,100	\$ 72,000
52 Licenses and Fees	56,355	61,798	55,500	60,000
52211 Law Library Fees	56,355	61,798	55,500	60,000
55 Rents and Recoveries	-	-	-	-
55532 Copier Recoveries	-	-	-	-
57 Other Revenue	644	3,168	600	12,000
57711 Interest on Investments	644	3,168	600	12,000
Expenditures	12,086	16,914	51,000	51,000
60 Salaries & Fringe Benefits	-	-	-	-
61000 Salary-Department Head	-	-	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	-
62200 Social Security Tax	-	-	-	-
62960 Workers' Compensation Insurance	-	-	-	-
62970 Unemployment Insurance	-	-	-	-
74 General Operating Expenses	12,086	16,914	51,000	51,000
74090 Law Books	12,086	16,914	51,000	51,000
74500 Telephone	-	-	-	-
Revenues Over(Under) Expenditures	44,913	48,052	5,100	21,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	44,913	48,052	5,100	21,000
Fund Balance, Beginning of Year	126,536	171,449	219,501	224,601
Fund Balance, End of Year	\$ 171,449	\$ 219,501	\$ 224,601	\$ 245,601

Potter County, Texas
Courthouse Security Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

		Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues		\$ 48,989	\$ 72,199	\$ 45,350	\$ 75,000
52 Licenses and Fees		48,725	69,919	45,000	65,000
52241	Courthouse Security Fee	48,725	69,919	45,000	65,000
57 Other Revenue		264	2,280	350	10,000
57711	Interest on Investments	264	2,280	350	10,000
Expenditures		6,540	27,373	40,000	40,000
60 Salaries & Fringe Benefits		-	-	-	-
61100	Salaries	-	-	-	-
61110	Salaries - Extra Help	-	-	-	-
62000	Group Insurance	-	-	-	-
62100	Retirement	-	-	-	-
62200	Social Security	-	-	-	-
62960	Workers' Compensation	-	-	-	-
62970	Unemployment Insurance	-	-	-	-
70 Capital Outlay		40	26,870	15,000	15,000
70500	Equipment	40	26,870	15,000	15,000
74 General Operating Expenses		6,500	503	9,500	9,500
74000	Stationery and Supplies	-	503	2,000	2,000
74550	Cell Phones & Allowances	-	-	-	-
74700	Non-Capital Equipment	6,500	-	7,500	7,500
77 Building Repairs & Maintenance		-	-	15,500	15,500
77000	Building Repairs & Maintenance	-	-	15,500	15,500
Revenues Over(Under) Expenditures		42,449	44,826	5,350	35,000
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		42,449	44,826	5,350	35,000
Fund Balance, Beginning of Year		54,004	96,453	141,279	146,629
Fund Balance, End of Year		\$ 96,453	\$ 141,279	\$ 146,629	\$ 181,629

Potter County, Texas
Justice Court Building Security Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 361	\$ 811	\$ 350	\$ 2,450
52 Licenses and Fees	250	135	250	250
52241 Courthouse Security Fee	250	135	250	250
57 Other Revenue	111	676	100	2,200
57711 Interest on Investments	111	676	100	2,200
Expenditures	-	-	15,000	15,000
60 Salaries & Fringe Benefits	-	-	-	-
61110 Salaries - Extra Help	-	-	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	-
62200 Social Security	-	-	-	-
62960 Workers' Compensation	-	-	-	-
62970 Unemployment Insurance	-	-	-	-
70 Capital Outlay	-	-	5,000	5,000
70500 Capital Equipment	-	-	5,000	5,000
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
74 General Operating Expenses	-	-	5,000	5,000
74000 Stationery and Supplies	-	-	-	-
74700 Non-Capital Equipment	-	-	5,000	5,000
77 Building Repairs & Maintenance	-	-	5,000	5,000
77000 Building Repairs & Maintenance	-	-	5,000	5,000
Revenues Over(Under) Expenditures	361	811	(14,650)	(12,550)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	361	811	(14,650)	(12,550)
Fund Balance, Beginning of Year	44,881	45,242	46,053	31,403
Fund Balance, End of Year	\$ 45,242	\$ 46,053	\$ 31,403	\$ 18,853

Potter County, Texas
County Clerk Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

		Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
					-
Revenues		\$ 119,744	\$ 118,079	\$ 105,600	\$ 115,000
52 Licenses and Fees		111,273	114,970	105,000	105,000
52240	Records Management Fees	111,273	114,970	105,000	105,000
57 Other Revenue		8,471	3,109	600	10,000
57711	Interest on Investments	707	3,095	600	10,000
57799	Miscellaneous Revenue	7,764	14	-	-
Expenditures		223,341	75,446	102,800	110,800
70 Capital Outlay		-	-	-	-
70500	Equipment	-	-	-	-
72 Education, Travel & Uniforms		-	-	2,500	2,500
72500	Education & Travel	-	-	2,500	2,500
73 Contract Services		221,404	74,876	90,800	98,800
73560	Contract Services	115,690	(6,935)	8,800	8,800
73675	Contract Services: Software Maintenance	105,714	81,811	82,000	90,000
74 General Operating Expenses		1,937	570	6,000	6,000
74000	Stationery and Supplies	1,937	570	6,000	6,000
74700	Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance		-	-	3,500	3,500
76520	Equipment Repair and Maintenance	-	-	3,500	3,500
Revenues Over(Under) Expenditures		(103,597)	42,633	2,800	4,200
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		(103,597)	42,633	2,800	4,200
Fund Balance, Beginning of Year		395,070	291,473	334,106	336,906
Fund Balance, End of Year		<u>\$ 291,473</u>	<u>\$ 334,106</u>	<u>\$ 336,906</u>	<u>\$ 341,106</u>

Potter County, Texas
Court Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

		Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
					-
Revenues		\$ 21,472	\$ 6,512	\$ 2,370	\$ 2,370
52 Licenses and Fees		21,400	5,821	938	938
52240	Records Management Fees	21,400	5,821	938	938
57 Other Revenue		72	691	1,432	1,432
57711	Interest on Investments	72	691	1,432	1,432
Expenditures		-	-	30,000	28,000
60 Salaries & Fringe Benefits		-	-	-	-
61100	Salaries	-	-	-	-
62000	Group Insurance	-	-	-	-
62100	Retirement	-	-	-	-
62200	Social Security	-	-	-	-
62960	Workers Compensation	-	-	-	-
62970	Unemployment Insurance	-	-	-	-
70 Capital Outlay		-	-	10,000	10,000
70500	Equipment	-	-	10,000	10,000
72 Education, Travel & Uniforms		-	-	3,000	3,000
72500	Education & Travel	-	-	3,000	3,000
74 General Operating Expenses		-	-	17,000	15,000
74000	Stationery & Supplies	-	-	7,000	5,000
74700	Non-capital Equipment	-	-	10,000	10,000
Revenues Over(Under) Expenditures		21,472	6,512	(27,630)	(25,630)
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		21,472	6,512	(27,630)	(25,630)
Fund Balance, Beginning of Year		54,166	75,638	82,150	54,520
Fund Balance, End of Year		\$ 75,638	\$ 82,150	\$ 54,520	\$ 28,890

Potter County, Texas
District Clerk Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 35,197	\$ 46,463	\$ 32,400	\$ 34,000
52 Licenses and Fees	34,800	44,789	32,000	32,000
52240 Records Management Fees	34,800	44,789	32,000	32,000
57 Other Revenue	397	1,674	400	2,000
57711 Interest on Investments	397	1,674	400	2,000
Expenditures	58,525	32,369	58,000	58,000
60 Salaries & Fringe Benefits	-	-	-	-
61100 Salaries - Assistants	-	-	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	-
62200 Social Security Tax	-	-	-	-
62960 Workers' Compensation Insurance	-	-	-	-
62970 Unemployment Insurance	-	-	-	-
70 Capital Outlay	-	-	-	-
70500 Capital Equipment	-	-	-	-
72 Education, Travel & Uniforms	-	-	3,000	3,000
72500 Education and Travel	-	-	3,000	3,000
73 Contract Services	55,673	31,111	50,000	50,000
73675 Contract Services: Software Maint	55,673	31,111	50,000	50,000
74 General Operating Expenses	2,852	1,258	5,000	5,000
74000 Stationery and Supplies	2,852	1,258	5,000	5,000
Revenues Over(Under) Expenditures	(23,328)	14,094	(25,600)	(24,000)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,328)	14,094	(25,600)	(24,000)
Fund Balance, Beginning of Year	244,201	220,873	234,967	209,367
Fund Balance, End of Year	\$ 220,873	\$ 234,967	\$ 209,367	\$ 185,367

Potter County, Texas
Justice Court Technology Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 10,257	\$ 13,313	\$ 10,400	\$ 1,400
52 Licenses and Fees	9,863	2,484	400	400
52211 Justice Court Technology Fees	9,863	2,484	400	400
57 Other Revenue	394	10,829	10,000	1,000
57711 Interest on Investments	394	10,829	10,000	1,000
Expenditures	5,367	1,785	82,000	82,000
70 Capital Outlay	-	-	15,000	15,000
70500 Equipment	-	-	15,000	15,000
72 Education, Travel & Uniforms	1,764	26	14,000	14,000
72500 Education and Travel	1,764	26	14,000	14,000
73 Contract Services	-	-	30,000	30,000
73675 Software Maintenance	-	-	30,000	30,000
74 General Operating Expenses	3,603	1,759	23,000	23,000
74000 Stationery and Supplies	130	-	3,000	3,000
74030 Software Purchases	-	-	10,000	10,000
74550 Cell Phones	1,392	1,759	-	-
74700 Non-capital Equipment	2,081	-	10,000	10,000
Revenues Over(Under) Expenditures	4,890	11,528	(71,600)	(80,600)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,890	11,528	(71,600)	(80,600)
Fund Balance, Beginning of Year	152,513	157,403	168,931	97,331
Fund Balance, End of Year	\$ 157,403	\$ 168,931	\$ 97,331	\$ 16,731

Potter County, Texas
County Clerk / District Clerk Technology Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 3,799	\$ 3,646	\$ 2,250	\$ 5,750
52 Licenses and Fees	3,684	2,884	2,000	4,000
52211 Technology Fees-County Clerk	2,401	1,414	1,000	1,000
52211 Technology Fees-District Clerk	1,283	1,470	1,000	3,000
57 Other Revenue	115	762	250	1,750
57711 Interest on Investments	115	762	250	1,750
Expenditures	-	-	7,500	7,500
70 Capital Outlay	-	-	-	-
70500 Equipment	-	-	-	-
73 Contract Services	-	-	7,500	7,500
73675 Contract Services:Software Maintenance	-	-	7,500	7,500
74 General Operating Expenses	-	-	-	-
74000 Stationery and Supplies	-	-	-	-
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76610 Equipment Lease & Maintenance Agreements	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repairs & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	3,799	3,646	(5,250)	(1,750)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,799	3,646	(5,250)	(1,750)
Fund Balance, Beginning of Year	43,661	47,460	51,106	45,856
Fund Balance, End of Year	\$ 47,460	\$ 51,106	\$ 45,856	\$ 44,106

Potter County, Texas
County Attorney Forfeiture Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual	Actual	Estimate	Budget
	\$	\$	\$	\$
Revenues	2,345	2,266	-	-
54 Fines and Forfeitures	-	-	-	-
54420 Forfeitures	-	-	-	-
55 Rents and Recoveries	-	-	-	-
55531 Insurance Recoveries	-	-	-	-
57 Other Revenue	2,345	2,266	-	-
57711 Interest on Investments	492	2,266	-	-
57729 Sale of Property	1,853	-	-	-
Expenditures	25,589	52,563	-	-
60 Salaries & Fringe Benefits	15,662	44,809	-	-
61100 Salaries - Assistants	12,735	34,473	-	-
61120 Salaries - Overtime	-	1,830	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	1,991	5,690	-	-
62200 Social Security Tax	902	2,585	-	-
62960 Workers' Compensation Insurance	28	213	-	-
62970 Unemployment Insurance	6	18	-	-
70 Capital Outlay	-	-	-	-
70500 Capital Equipment	-	-	-	-
72 Education, Travel & Uniforms	593	-	-	-
72300 Uniforms	-	-	-	-
72500 Education and Travel	593	-	-	-
74 General Operating Expenses	8,913	7,709	-	-
74000 Stationery and Supplies	-	1,063	-	-
74700 Non-capital Equipment	-	-	-	-
74930 Information & Investigation	8,913	6,646	-	-
76 Equipment / Vehicle Repairs & Maintenance	421	45	-	-
76000 Auto Mileage and Car Expense	421	45	-	-
Revenues Over(Under) Expenditures	(23,244)	(50,297)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,244)	(50,297)	-	-
Fund Balance, Beginning of Year	134,151	110,907	60,610	60,610
Fund Balance, End of Year	\$ 110,907	\$ 60,610	\$ 60,610	\$ 60,610

Potter County, Texas
County Attorney Federal Forfeiture Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

		Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues		\$ 233	\$ 8,328	\$ -	\$ -
53 US Treasury FBI Grants		9,285	7,580	-	-
53348 US Treasury: FBI Grants		9,285	7,580	-	-
54 Fines and Forfeitures		-	-	-	-
54420 Forfeitures		-	-	-	-
55 Rents and Recoveries		-	-	-	-
55531 Insurance Recoveries		-	-	-	-
57 Other Revenue		233	748	-	-
57711 Interest on Investments		233	748	-	-
57729 Sale of Property		-	-	-	-
Expenditures		66,917	10,500	-	-
60 Salaries & Fringe Benefits		8,987	-	-	-
61120 Salaries-extra Staffing		8,987	-	-	-
62000 Group Insurance		897	-	-	-
62100 Retirement		1,402	-	-	-
62200 Social Security Tax		658	-	-	-
62960 Workers' Compensation Insurance		76	-	-	-
62970 Unemployment Insurance		5	-	-	-
70 Capital Outlay		66,917	8,500	-	-
70500 Capital Equipment		66,917	8,500	-	-
70502 Fleet Management		-	-	-	-
72 Education, Travel & Uniforms		-	-	-	-
72300 Uniforms		-	-	-	-
72500 Education and Travel		-	-	-	-
74 General Operating Expenses		-	2,000	-	-
74000 Stationery and Supplies		-	-	-	-
74700 Non-capital Equipment		-	-	-	-
74930 Information & Investigation		-	2,000	-	-
76 Equipment Repairs/Maintenance		-	-	-	-
76000 Auto Expense - Mileage		-	-	-	-
Revenues Over(Under) Expenditures		(66,684)	(2,172)	-	-
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		(66,684)	(2,172)	-	-
Fund Balance, Beginning of Year		181,622	114,938	112,766	112,766
Fund Balance, End of Year		\$ 114,938	\$ 112,766	\$ 112,766	\$ 112,766

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 391,119	\$ 412,031	\$ 377,000	\$ 375,000
53 Intergovernmental Revenue	391,119	412,031	377,000	375,000
52249 VIN Inspection Fee	28,087	30,690	15,000	15,000
53298 Grant Proceeds	351,032	369,341	350,000	350,000
53346 Matching Funds	12,000	12,000	12,000	10,000
Expenditures	431,044	447,651	478,984	492,395
60 Salaries & Fringe Benefits	310,097	315,316	320,590	358,239
61100 Salaries - Assistants	220,470	224,441	227,090	257,987
61120 Salaries - Overtime	-	-	-	-
62000 Group Insurance	37,335	37,725	38,016	39,542
62100 Retirement	34,499	35,151	35,790	38,260
62200 Social Security Tax	16,199	16,381	17,380	19,740
62960 Workers' Compensation Insurance	1,484	1,506	2,124	2,500
62970 Unemployment Insurance	110	112	190	210
70 Capital Outlay	-	-	3,850	-
70500 Capital Equipment	-	-	3,850	-
72 Education, Travel & Uniforms	438	3,265	4,180	5,100
72300 Uniforms	-	81	500	100
72500 Education and Travel	438	3,184	3,680	5,000
73 Contract Services	98,515	105,793	101,640	104,125
73560 Contract Services	98,515	105,793	101,640	104,125
74 General Operating Expenses	9,647	7,914	12,484	10,081
74000 Stationery and Supplies	3,093	4,575	9,024	8,054
74550 Cell Phone Allowance	2,919	3,339	3,460	2,027
74700 Non-Capital Equipment	3,635	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	12,347	15,363	36,240	14,850
76010 Vehicle - Fuel & Oil	12,347	15,363	36,240	14,850
Revenues Over(Under) Expenditures	(39,925)	(35,620)	(101,984)	(117,395)
Other Financing Sources (Uses)				
Operating Transfers In	48,100	61,580	61,580	61,580
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,175	25,960	(40,404)	(55,815)
Fund Balance, Beginning of Year	(108,440)	(100,265)	(74,305)	(114,709)
Fund Balance, End of Year	\$ (100,265)	\$ (74,305)	\$ (114,709)	\$ (170,524)

Potter County, Texas
Federal Law Enforcement Grants Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 50,725	\$ 60,160	\$ -	\$ -
53 Intergovernmental Revenue	50,647	59,880	-	-
53345 Grant Proceeds	50,647	59,880	-	-
53346 County Matching Funds	-	-	-	-
57 Other Revenue	78	280	-	-
57711 Interest on Investments	78	280	-	-
Expenditures	94,151	65,069	-	-
60 Salaries & Fringe Benefits	-	-	-	-
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	-
62200 Social Security	-	-	-	-
62960 Workers Compensation	-	-	-	-
62970 Unemployment Insurance	-	-	-	-
70 Capital Outlay	25,699	(3,103)	-	-
70500 Equipment Purchases	25,699	(3,103)	-	-
72 Education, Travel & Uniforms	-	25,718	-	-
72300 Uniforms	-	25,718	-	-
73 Contract Services	35,424	-	-	-
73675 Contract Services: Software Maintenance	35,424	-	-	-
74 General Operating Expenses	33,028	42,454	-	-
74000 Stationery and Supplies	13,953	7,490	-	-
74030 Software Purchases	-	-	-	-
74700 Non-Capital Equipment	19,075	34,964	-	-
74830 Radio Service	-	-	-	-
74870 Community Crime Prevention	-	-	-	-
Revenues Over(Under) Expenditures	(43,426)	(4,909)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(43,426)	(4,909)	-	-
Fund Balance, Beginning of Year	2	(43,424)	(48,333)	(48,333)
Fund Balance, End of Year	\$ (43,424)	\$ (48,333)	\$ (48,333)	\$ (48,333)

DEBT SERVICE FUNDS

Supplemental Information

The supplemental information provides the line-item detail for each category of expenditures approved by Commissioners' Court.

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Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 532,128	\$ 686,722	\$ 1,360,249	\$ 1,368,095
51 Taxes	523,094	653,429	1,351,249	1,359,095
51110 Current Taxes	512,416	639,891	1,346,249	1,354,095
51120 Delinquent Property Taxes	5,272	7,644	2,500	2,500
51160 Penalty & Interest	5,406	5,894	2,500	2,500
57 Other Revenue	9,034	33,293	9,000	9,000
57711 Interest on Investments	9,034	33,293	9,000	9,000
Expenditures	1,483,738	1,475,225	1,476,125	1,476,125
74 General Operating Expenses	2,900	200	400	400
74085 Bank Service Charge	2,900	200	400	400
78 Special Expenditures	1,480,838	1,475,025	1,475,725	1,475,725
78400 Bond Principal	935,000	955,000	985,000	1,015,000
78401 Interest & Fiscal Agent Fees	545,838	520,025	490,725	460,725
Revenues Over(Under) Expenditures	(951,610)	(788,503)	(115,876)	(108,030)
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592			-
Operating Transfers Out		-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	860,982	(788,503)	(115,876)	(108,030)
Fund Balance, Beginning of Year	2,635,902	3,496,884	2,708,381	2,592,505
Fund Balance, End of Year	\$ 3,496,884	\$ 2,708,381	\$ 2,592,505	\$ 2,484,475

Potter County, Texas
Series 2017 Debt Service Fund
Tax Notes
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 1,093,484	\$ 959,606	\$ 903,936	\$ 0
51 Taxes	1,093,484	959,606	903,936	
51110 Current Taxes	1,068,460	940,746	896,496	
51120 Delinquent Property Taxes	13,752	11,384	5,000	
51160 Penalty & Interest	11,272	7,476	2,500	
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	961,598	959,596	962,575	
74 General Operating Expenses	-	-	500	-
74085 Bank Service Charge	-	-	500	-
78 Special Expenditures	961,598	959,596	962,075	
78400 Bond Principal	900,000	915,000	935,000	
78401 Interest & Fiscal Agent Fees	61,598	44,596	27,075	
Revenues Over(Under) Expenditures	131,886	10	(58,639)	
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	631,886	10	(58,639)	
Fund Balance, Beginning of Year	167,028	798,914	798,924	0
Fund Balance, End of Year	\$ 798,914	\$ 798,924	\$ 0	\$ 0

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Estimate</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>
Revenues	\$ 3,149,818	\$ 3,043,815	\$ 2,911,294	\$ 2,911,294
51 Taxes	3,149,818	3,043,815	2,911,294	2,911,294
51110 Current Taxes	3,085,855	2,983,012	2,871,294	2,871,294
51120 Delinquent Property Taxes	31,408	33,326	20,000	20,000
51160 Penalty & Interest	32,555	27,477	20,000	20,000
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	2,784,438	3,044,438	3,081,938	2,634,938
74 General Operating Expenses	2,900	400	400	400
74085 Bank Service Charge	2,900	400	400	400
78 Special Expenditures	2,781,538	3,044,038	3,081,538	2,634,538
78400 Bond Principal	-	1,050,000	1,140,000	750,000
78401 Interest & Fiscal Agent Fees	2,781,538	1,994,038	1,941,538	1,884,538
Revenues Over(Under) Expenditures	365,380	(623)	(170,644)	276,356
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	365,380	(623)	(170,644)	276,356
Fund Balance, Beginning of Year	87,751	453,131	452,508	281,864
Fund Balance, End of Year	\$ 453,131	\$ 452,508	\$ 281,864	\$ 558,220

CAPITAL PROJECTS FUNDS

Supplemental Information

The supplemental information provides the line-item detail for each category of expenditures approved by Commissioners' Court.

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Potter County, Texas
Capital Projects Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

		Actual	Actual	Estimate	Budget
		2021-22	2022-23	2023-24	2024-25
Revenues		\$ 14,184	\$ 45,839	\$ 10,000	\$ 150,000
55 Rents & Recoveries		-	-	-	-
55548	Miscellaneous Recoveries	-	-	-	-
57 Other Revenue		14,184	45,839	10,000	150,000
57711	Interest on Investments	14,184	45,839	10,000	150,000
Expenditures		135,250	102,817	425,000	399,000
70 Capital Outlay		72,279	101,870	300,000	274,000
70500	Capital Equipment - General Administrative	-	26,870	250,000	250,000
70500	Capital Equipment - Tax	-	75,000	-	-
70500	Capital Equipment - Public Safety/Public Service	-	-	-	-
70600	Land	-	-	-	-
70650	Construct, Remodel & Repair - General Administr	-	-	50,000	24,000
70650	Construct, Remodel & Repair - Courthouse	72,279	-	-	-
70650	Construct, Remodel & Repair - Courts Building	-	-	-	-
70650	Construct, Remodel & Repair - Fire/Rescue	-	-	-	-
70650	Construct, Remodel & Repair - Santa Fe Building	-	-	-	-
72 Education, Travel & Uniforms		-	-	-	-
72500	Education & Travel	-	-	-	-
73 Contract Services		62,971	947	50,000	50,000
73675	Contract Services - Software Maintenance	-	-	50,000	50,000
73560	Contract Services - G&A	32,850	-	-	-
73560	Contract Services - Courts Building	-	-	-	-
73560	Contract Services - Road & Bridge	-	-	-	-
73560	Contract Services - Detention Center	30,121	947	-	40,000
77 Building Repairs & Maintenance		-	-	75,000	75,000
77000	Building Maintenance - Courthouse	-	-	75,000	75,000
77000	Building Maintenance - Courts Building	-	-	-	-
77000	Building / Grounds Maintenance - Leased Buildin	-	-	-	-
77000	Building Maintenance - Detention Center	-	-	-	-
77000	Building Maintenance - Bowie Annex	-	-	-	-
Revenues Over(Under) Expenditures		(121,066)	(56,978)	(415,000)	(249,000)
Other Financing Sources (Uses)					
Issuance of Tax Notes		-			
Issuance Costs on Notes		-			
Operating Transfers In		1,500,000	500,000	500,000	500,000
Operating Transfers Out		(7,750,000)	(1,250,000)	(1,250,000)	-
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses		(6,371,066)	(806,978)	(1,165,000)	251,000
Fund Balance, Beginning of Year		12,022,083	5,623,201	4,816,223	3,651,223
Fund Balance, End of Year		\$ 5,623,201	\$ 4,816,223	\$ 3,651,223	\$ 3,902,223

Potter County, Texas
District Courts Building Construction Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Revenues	\$ 51,032	\$ 169,594	\$ 2,500	\$ 100,000
57 Other Revenue	51,032	169,594	2,500	100,000
57424 Bond Proceeds	-	-	-	-
57771 Interest on Investments	51,032	169,594	2,500	100,000
Expenditures	14,638,471	32,941,989	4,300,000	3,300,000
70 Capital Outlay	2,694,749	32,440,977	3,600,000	3,000,000
70500 Capital Equipment	-	-	-	-
70650 Construction Remodeling & Repairs	2,694,749	32,440,977	3,600,000	3,000,000
73 Contract Services	11,943,722	501,012	700,000	300,000
73675 Contract Services	11,943,722	501,012	700,000	300,000
74 General Operating Expenses	-	-	-	-
74000 Stationery & Supplies	-	-	-	-
74700 Non-Capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76610 Equipment Rental	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repair & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(14,587,439)	(32,772,395)	(4,297,500)	(3,200,000)
Other Financing Sources (Uses)				
Operating Transfers In	7,750,000	1,250,000		-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,837,439)	(31,522,395)	(4,297,500)	(3,200,000)
Fund Balance, Beginning of Year	51,945,916	45,108,477	13,586,082	9,288,582
Fund Balance, End of Year	\$ 45,108,477	\$ 13,586,082	\$ 9,288,582	\$ 6,088,582

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INTERNAL SERVICE FUND

Supplemental Information

The supplemental information provides the line-item detail for each category of expenditures approved by Commissioners' Court.

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Potter County, Texas
Health & Life Insurance Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2024-25

	Actual 2021-22	Actual 2022-23	Estimate 2023-24	Budget 2024-25
Operating Revenues	7,635,927	7,516,309	7,217,000	7,450,000
53 Intergovernmental Revenue	-	-	-	-
53201 County Contributions	-	-	-	-
55 Rents & Recoveries	5,803	5,004	-	-
55531 Recoveries	5,803	5,004	-	-
58 Other Revenue	7,630,124	7,511,305	7,217,000	7,450,000
58330 Premiums	7,444,348	7,303,726	7,027,000	7,250,000
58330 Cobra Premiums	-	-	-	-
58330 Retiree Premiums	185,776	207,579	190,000	200,000
Operating Expenses	6,834,702	7,589,590	7,224,499	7,550,000
73 Contract Services	36,667	180,000	150,000	150,000
73560 Contract Services	36,667	180,000	150,000	150,000
74 General Operating Expenses	-	1,000	-	-
74000 Stationery & Supplies	-	1,000	-	-
79 Other Expenditures	6,798,035	7,408,590	7,074,499	7,400,000
79240 Insurance Premiums	-	-	-	-
79242 Vision Insurance Premiums	77,077	74,610	82,000	25,000
79244 Dental Insurance Premiums	377,863	367,811	380,000	75,000
79246 Basic/Voluntary Life Premiums	155,179	158,193	160,000	33,000
79250 Third Party Admin Fees	1,022,482	1,109,120	1,135,029	1,092,000
79600 Pharmacy Claims	-	-	1,914,970	2,500,000
79600 Medical Claims	5,165,434	5,698,856	3,027,500	3,300,000
79600 Juvenile Probation Claims	-	-	220,000	220,000
79600 Retiree Claims	-	-	150,000	150,000
79600 Cobra Claims	-	-	5,000	5,000
Net Operating Income	801,225	(73,281)	(7,499)	(100,000)
Non-operating Income				
57 Other Revenue				
57711 Interest on Investments	6,086	32,014	7,500	150,000
Net Income (Loss)	807,311	(41,267)	1	50,000
Net Position at Beginning of Year	2,676,254	3,483,565	3,442,298	3,442,299
Operating Transfers	-	-	-	-
Net Position at End of Year	3,483,565	3,442,298	3,442,299	3,492,299

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