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POTTER COUNTY, TEXAS
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Budget

JULIE SMITH
COUNTY CLERK, POTTER CO.
BY KD DEPUTY



Fiscal Year
2025-26

Potter County, Texas

**Proposed Budget
2025-26**

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Potter County, Texas Proposed Budget for Fiscal Year 2026

This budget will raise more total property taxes than last year's budget by \$3,665,149 or 5.535%, and of that amount, \$990,721 is tax revenue to be raised from new property added to the tax roll this year.

Comparative Tax Rates		
Tax Rates	FY25	Proposed FY26
Property Tax Rate	0.58608	0.59187
No New Revenue Rate	0.58496	0.57219
No New Revenue Maintenance and Operations Tax Rate	0.53986	0.52473
Voter-Approval Tax Rate	0.62193	0.61524
Debt Rate	0.04622	0.04078

DEBT OBLIGATIONS	FY25	Proposed FY26
Series 2016 Certificates of Obligation	14,820,000	13,805,000
Series 2019 Certificates of Obligation	46,075,000	44,925,000
	60,895,000	58,730,000

Potter County, Texas
Revenues and Expenditures
Combined Budget
2025-26

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memo Only)
Revenues	\$ 79,749,896	\$ 6,563,463	\$ 5,183,324	\$ 150,000	\$ 91,646,683
Taxes	65,855,895	5,200,000	5,174,324	-	76,230,219
Licenses & Fees	4,115,150	276,838	-	-	4,391,988
Intergovernmental Revenue	6,563,405	1,013,243	-	-	7,576,648
Fines & Forfeitures	596,500	-	-	-	596,500
Rents & Recoveries	603,603	-	-	-	603,603
Other Revenue	2,015,343	73,382	9,000	150,000	2,247,725
Expenditures	88,873,747	8,185,765	5,070,136	399,000	102,528,648
General Administration	10,247,611	-	-	324,000	10,571,611
Facilities Maintenance	3,821,184	-	-	75,000	3,896,184
Election Administration	768,520	-	-	-	768,520
Judicial	27,233,504	1,018,886	-	-	28,252,390
Public Safety / Public Service	15,951,791	1,736,480	-	-	17,688,271
Corrections and Rehabilitation	25,155,600	-	-	-	25,155,600
Health and Human Services	755,617	-	-	-	755,617
Road & Bridge	3,386,224	-	-	-	3,386,224
Capital Outlay	1,553,696	5,430,399	-	-	6,984,095
Bond Payment	-	-	5,070,136	-	5,070,136
Revenues Over (Under) Expenditures	(9,123,851)	(1,622,302)	113,188	(249,000)	(10,881,965)
Other Financing Sources (Uses)					
Operating Transfers In	-	407,210	-	154,370	561,580
Operating Transfers Out	(561,580)	-	-	-	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,685,431)	(1,215,092)	113,188	(94,630)	(10,881,965)
Fund Balance, Beginning of Year	42,512,033	3,653,260	2,147,920	5,894,604	54,207,817
Fund Balance, End of Year	\$ 32,826,602	\$ 2,438,168	\$ 2,261,108	\$ 5,799,974	\$ 43,325,852

**Potter County, Texas
General Fund
Revenues and Expenditures
2025-26**

	Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenue	\$ 68,369,612	\$ 67,591,655	\$ 72,031,985	\$ 79,749,896
Taxes	56,676,360	61,317,417	61,911,737	65,855,895
Licenses & Fees	4,109,814	4,311,370	4,105,457	4,115,150
Intergovernmental Revenue	3,585,356	4,976,999	5,544,392	6,563,405
Fines & Forfeitures	666,188	624,340	477,500	596,500
Rents & Recoveries	684,342	875,540	683,017	603,603
Other Revenue	2,647,552	2,410,183	2,962,743	2,015,343
Expenditures	65,314,044	65,122,886	78,634,833	88,873,747
General Administration	7,809,871	8,083,251	9,257,667	10,247,611
Facilities Maintenance	2,827,756	2,844,992	3,527,245	3,821,184
Election Administration	526,073	526,073	654,761	768,520
Judicial	17,624,346	17,612,146	23,960,798	27,233,504
Public Safety / Public Service	13,361,997	13,361,997	14,369,224	15,951,791
Corrections and Rehabilitation	19,225,838	20,383,521	22,108,215	25,155,600
Health and Human Services	1,045,668	1,135,507	688,092	755,617
Road & Bridge	2,440,164	2,658,589	3,074,356	3,386,224
Capital Outlay	452,331	452,331	994,475	1,553,696
Revenues Over(Under) Expenditures	3,055,568	2,468,769	(6,602,848)	(9,123,851)
Other Financing Sources (Uses)				
Operating Transfers In		3,000,000	-	-
Operating Transfers Out		(561,580)	(561,580)	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,055,568	4,907,189	(7,164,428)	(9,685,431)
Fund Balance at Beginning of Year	37,002,669	40,058,237	44,965,426	37,800,998
Fund Balance at Year End	\$ 40,058,237	\$ 44,965,426	\$ 37,800,998	\$ 28,115,567

**Potter County, Texas
General Fund
Revenues**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
51 Taxes		\$ 56,676,360	\$ 61,317,417	\$ 61,911,737	\$ 65,855,895
51110	Current Property Tax	54,787,820	58,849,291	59,863,795	63,881,288
51120	Delinquent Property Tax	310,391	732,706	641,253	600,000
51150	Payment In Lieu Of Taxes	113,140	120,340	124,294	120,000
51151	Bishop Ranches	14,265	10,115	8,990	7,780
51152	Riker Lane	4,498	281	2,422	1,827
51160	Tax Penalty & Interest	517,420	588,713	588,415	480,000
51162	Rendition Penalty Fee	68,312	61,947	63,986	75,000
51165	Mixed Beverage Tax	787,142	813,169	566,330	620,000
51170	Excess Proceeds	73,372	140,855	52,252	70,000
52 Licenses and Fees		4,109,814	4,311,370	4,105,457	4,115,150
52211	Fees of Office				
1100	County Judge	3,717	5,348	2,521	2,500
1210	County Treasurer	42,692	38,386	72	42,000
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	200,000
2210	Justice of the Peace, Precinct #1	31,198	33,817	25,493	25,000
2220	Justice of the Peace, Precinct #2	13,646	18,232	16,807	18,000
2230	Justice of the Peace, Precinct #3	23,250	26,937	21,378	18,000
2240	Justice of the Peace, Precinct #4	18,500	19,433	18,176	17,000
2260	County Attorney	16,846	9,816	4,438	5,000
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	90,000
3120	Constable, Precinct #2	13,140	14,940	12,390	10,000
3130	Constable, Precinct #3	17,972	20,675	14,040	15,000
3140	Constable, Precinct #4	52,797	68,452	59,700	70,000
3160	Sheriff - Enforcement	358,749	307,271	306,769	300,000
52212	Steno Fees	18,997	40,007	38,393	55,000
52219	Guardianship Fee	8,603	16,386	16,884	16,400
52222	Jury Fees	9,310	16,679	18,736	19,300
52223	Tax Certificate Fees	1,950	1,655	1,420	1,400
52224	Vehicle Registration Fees	990,944	1,113,563	1,411,060	1,330,000
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	13,400
52233	Archive Fee - County Clerk	97,655	95,685	63,436	66,000
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**Potter County, Texas
General Fund
Revenues**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
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	11,000
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	3,585,356	4,976,999	5,544,392	6,563,405
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	6,000
53309	Prisoner Travel Reimbursement	53,227	24,351	33,560	10,000
53313	State Supplement - County Judge	28,526	27,884	25,200	37,800
53313	State Supplement - County Court at Law #1	84,000	63,000	84,000	105,000
53313	State Supplement - County Court at Law #2	84,000	63,000	84,000	105,000
53313	State Supplement - County Attorney	84,000	42,000	42,000	52,500
53316	Federal Grant-District Attorney VOCA	137,052	161,522	114,290	204,619
53316	State Grant-District Attorney VCLG	37,836	44,442	44,680	49,500
53317	Bingo Fees	252,791	238,694	243,253	240,000
53320	Peace Officer Allocation	15,390	13,385	33,688	34,000
53321	CSCD: Fiscal Service Fees	16,361	15,794	15,794	22,699
53324	Federal Grant-IV-E Legal Reimbursement	166,031	84,342	39,112	40,000
53325	Tobacco Settlement	28,757	30,526	42,585	33,956
53326	State Grant - Texas Indigent Defense Commission	75,716	2,793,569	2,280,000	3,342,826
53330	County Contributions PD Office	-	-	828,508	962,669
53328	State Longevity - County Attorney	10,120	11,690	11,124	12,000
53328	State Longevity - District Attorney	32,440	38,830	28,395	40,000
53329	Federal Grant - Coronavisur Relief Fund	922,748	-	-	-
53329	9-1-1 Operations Support	58,283	59,194	95,604	50,000
53329	Federal Grant-Constable #2 JAG	-	-	-	-
53329	General Judicial	-	44,016	-	-
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**Potter County, Texas
General Fund
Revenues**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
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	-	10,000
53329	State Grant - Veterans Treatment Program	-			45,000
53329	Private Grant - Elections CTCL	210,655		-	-
53329	State Grant - Paper Ballot Upgrade	87,143	-	-	-
53331	Randall County: District Courts	481,176	505,668	473,481	473,400
53332	Randall County: CSCD	188,131	158,278	121,525	161,436
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	50,000
53348	U.S. Treasury: DEA Grants	35,282	31,432	19,290	15,000
53351	School Districts: Liaison Officer	298,396	314,734	582,720	310,000
53352	STATE: STEP Grant		5,334	4,730	5,000
53393	Tax Collection Fee: Other Entities	35,886	35,641	38,619	38,000
54 Fines and Forfeitures		666,188	624,340	477,500	596,500
54410	Fines and Forfeitures				
1100	County Judge	-	323	-	-
2130	47th District Court	39,756	24,097	54,825	12,000
2140	108th District Court	65,880	44,850	20,966	19,000
2150	181st District Court	24,218	14,317	24,915	56,000
2160	251st District Court	40,051	16,598	12,908	19,000
2170	320th District Court	52,835	54,347	28,567	23,000
2190	County Court at Law #1	60,492	53,712	23,976	38,000
2200	County Court at Law #2	45,699	57,705	38,304	24,000
2210	Justice of the Peace, #1	83,167	42,086	8,946	11,000
2220	Justice of the Peace, #2	28,072	57,639	91,514	190,000
2230	Justice of the Peace, #3	225,814	258,466	169,048	200,000
2240	Justice of the Peace, #4	205	200	3,531	4,500
55 Rents and Recoveries		684,342	875,540	683,017	603,603
55519	Rental - Property	900	900	1,250	1,150
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	48,000
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	10,000
55538	Court Appointed Attorney Fee Recoveries	209,065	151,226	135,148	140,000
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**Potter County, Texas
General Fund
Revenues**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
					-
55 Rents and Recoveries - continued					
55539	Court Appointed Reporter Fee Recoveries	15	90	-	
55540	Court Appointed Interpreter Fee Recoveries	306	5	2	-
55545	Mental Health Fee Recoveries	19,450	18,300	20,880	16,000
55547	Unemployment Ins Recoveries	-	3,910	9,227	5,000
55548	Miscellaneous Recoveries	17,633	4,316	3,246	2,000
55549	Prior Year Recoveries	30,960	188,012	67,407	65,000
55550	Juror Pay Recoveries	18,360	38,270	123,792	143,653
55551	Election Cost Recoveries	-	-	72,710	-
55554	Prisoner Board Recoveries	1,400	2,300	120	100
55556	Sheriff Prisoner Medical & Dental Recoveries	96,398	109,265	100,872	100,000
55560	Sheriff Sale Property Recoveries	16,124	13,795	13,025	12,000
55562	Filing Fees/Abstracts of Judgment Recoveries	4,607	3,585	1,837	1,100
55565	Prisoner Co-Pay Recoveries	8,358	5,098	5,418	6,500
55569	Medical Recoveries	-	-	-	-
55576	Drug Court Recoveries	20,488	38,449	46,101	22,500
57 Other Revenue		2,647,552	3,408,817	2,962,743	2,015,343
57711	Interest on Investments	2,389,355	3,220,942	2,775,342	2,002,843
57721	Sale of Property	131,163	147,566	135,772	-
57722	Sale of Estrays	2,375	1,664	500	250
57776	Contribution: Victim Witness - VOCA	-	230	270	250
57790	Donations	6,000	10,700	31,500	-
57799	Miscellaneous	118,659	25,419	17,069	10,000
58224	CV- Judicial Support		2,296	2,290	2,000
Total Revenues		68,369,612	76,514,483	75,684,846	79,749,896
Other Financing Sources					
Operating Transfers In					-
Total Revenue and Other Financing Sources		\$ 68,369,612	\$ 76,514,483	\$ 75,684,846	\$ 79,749,896

**Potter County, Texas
General Fund
Expenditures Summary
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
General Administration		\$ 7,809,869	\$ 9,511,768	\$ 10,008,289	\$ 10,247,611
1100	County Judge	268,036	274,080	286,251	305,445
1110	County Commissioners	248,942	244,735	301,169	306,859
1120	Human Resources	395,732	386,146	460,646	469,065
1130	Information Technology	1,910,272	2,023,993	2,203,469	2,203,276
1140	Information and Records Management	487,282	497,930	551,301	560,245
1150	General Administrative	1,457,147	3,029,797	2,548,427	2,754,130
1200	County Auditor	872,214	920,395	1,118,533	1,076,168
1210	County Treasurer	274,112	277,617	295,358	298,173
1220	Purchasing Agent	400,570	384,885	549,571	556,024
1230	Collections	2,789	-	-	-
1300	Tax Assessor/Collector	1,492,773	1,472,190	1,693,564	1,718,226
Facilities Maintenance		2,827,756	2,856,438	3,813,238	3,821,184
1400	Facilities Maintenance Department	1,740,142	1,695,831	2,277,744	2,310,837
1405	Courthouse	183,388	177,670	296,348	248,048
1410	Courts Building	287,927	261,413	93,622	-
1415	Library Building	8,290	10,264	11,000	10,100
1420	Extension Services Building	12,951	19,318	20,850	18,150
1440	Santa Fe Building	348,274	396,468	712,465	507,573
1460	JP#3 Office Building	13,502	13,235	17,000	17,000
1465	Bowie Annex	17,299	16,161	65,700	70,700
1475	W. 6th Annex	63	-	-	-
1480	Law Enforcement Center	147,869	181,718	181,032	205,922
1481	Vehicle Maintenance Garage	30,539	33,105	33,072	40,000
1490	Fire Station #1	37,512	51,255	69,405	31,750
1491	Fire Station #3			30,000	36,050
1495	Sims Building			5,000	5,000
1496	Justice Center				320,054
Election Administration		526,073	587,430	707,850	768,520
1500	Elections / Voter Registration	526,073	587,430	707,850	768,520
Judicial		17,624,344	20,376,469	25,903,565	27,233,504
2100	County Clerk	1,121,976	1,207,389	1,370,863	1,399,039
2110	District Clerk	1,355,902	1,392,966	1,703,001	1,729,038
2120	Court of Appeals	10,281	10,266	10,254	14,491
2125	Specialty Courts	43,803	38,646	49,125	18,510
2130	47th District Court	371,932	387,692	433,934	462,009
2140	108th District Court	380,643	401,818	423,443	458,730
2150	181st District Court	389,647	393,520	425,264	456,209
2160	251st District Court	427,825	376,592	424,743	459,624
2170	320th District Court	389,193	404,086	432,240	462,865
2175	Associate Judge Child Support	177	3,730	1,500	2,325
2185	Associate Judge Child Protection	35,629	35,136	48,485	48,328
2190	County Court at Law #1	588,851	606,293	625,151	692,225
2191	Veterans' Treatment Court	15,966	40,477	76,769	77,804
2200	County Court at Law #2	518,462	599,259	622,611	686,347
2201	Mental Health Specialty Court	16,280	37,462	59,284	60,233
2210	Justice of the Peace, Precinct #1	323,329	329,711	361,417	367,273
2220	Justice of the Peace, Precinct #2	252,087	258,074	293,584	298,191
2230	Justice of the Peace, Precinct #3	327,003	336,877	366,362	372,106

**Potter County, Texas
General Fund
Expenditures Summary
2025-26**

	Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Judicial -- continued				
2240 Justice of the Peace, Precinct #4	259,462	299,241	351,179	357,047
2250 Jury and Jury Related	327,692	458,797	610,055	615,480
2260 County Attorney	2,460,818	2,588,767	3,267,222	3,393,822
2270 District Attorney	3,505,652	3,710,171	4,981,739	5,230,351
2275 Bail Bond Board Administration	-	931	2,000	2,000
2280 General Judicial	2,849,532	3,184,285	3,568,000	3,887,149
2282 Managed Assignend Counsel	597,706	457,905	608,456	630,207
2290 Public Defender	880,627	2,635,903	4,564,407	4,826,172
2295 CPS Counsel	173,869	180,475	222,477	225,929
Public Safety / Public Service	13,361,997	13,784,274	15,534,296	15,951,791
3100 Forensic Science Lab	516,129	419,819	600,000	585,000
3110 Constable, Precinct #1	97,423	99,639	110,106	113,694
3120 Constable, Precinct #2	102,936	101,515	107,294	116,025
3130 Constable, Precinct #3	103,199	102,837	109,294	204,483
3140 Constable, Precinct #4	100,957	101,647	110,744	116,475
3160 Sheriff - Enforcement	9,808,730	10,176,994	10,957,867	11,149,118
3200 Public Service	1,499,882	1,647,889	1,975,612	2,032,602
3210 Fire / Rescue Department	1,132,741	1,133,934	1,563,379	1,634,394
Corrections and Rehabilitation	19,225,838	20,384,195	23,900,773	25,155,600
4100 Detention Center	13,736,336	14,693,617	17,713,332	18,851,685
4200 Community Supervision and Corrections	25,361	23,281	29,000	35,500
4210 Juvenile Probation	5,282,263	5,472,712	5,926,827	6,012,123
4250 Court Supervised Release Program	181,878	194,585	231,614	256,292
Health and Human Services	1,045,668	1,135,987	743,883	755,617
5300 Mental Health - Community Service	87,201	85,509	98,269	99,814
5310 County Extension Services	266,746	279,528	304,773	308,993
5330 Family Crime Unit	382,373	446,846	-	-
5340 Victim Assistance - VOCA	237,438	249,478	263,449	267,934
5350 Victim Assistance - VLCG	71,910	74,626	77,392	78,876
Road & Bridge	2,440,164	2,658,589	3,323,628	3,386,224
7100 Road and Bridge Department	2,440,164	2,658,589	3,323,628	3,386,224
Capital Outlay	452,331	415,568	1,075,108	1,553,696
9900 Capital Outlay	452,331	415,568	1,075,108	1,553,696
Total Expenditures	65,314,040	71,710,718	85,010,630	88,873,747
Other Financing Uses				
Operating Transfers Out		561,580	561,580	561,580
Total Expenditures and Other Uses	\$ 65,314,040	\$ 72,272,298	\$ 85,572,210	\$ 89,435,327

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
General Administration		\$ 7,809,869	\$ 9,511,768	\$ 10,008,289	\$ 10,247,611
1100 County Judge		268,036	274,080	286,251	305,445
60	Salaries & Fringe Benefits	265,321	267,955	274,601	293,795
72	Education, Travel & Uniforms	437	1,827	4,000	4,000
73	Contract Services	-	-	-	-
74	General Operating Expenses	1,665	3,668	6,650	6,650
76	Equipment / Vehicle Repairs & Maintenance	613	630	1,000	1,000
1110 County Commissioners		248,942	244,735	301,169	306,859
60	Salaries & Fringe Benefits	240,196	243,506	283,769	289,459
72	Education, Travel & Uniforms	5,751	815	12,000	12,000
74	General Operating Expenses	2,995	414	5,400	5,400
1120 Human Resources		395,732	386,146	460,646	469,065
60	Salaries & Fringe Benefits	355,441	377,329	424,580	432,251
72	Education, Travel & Uniforms	152	1,127	3,000	3,500
73	Contract Services	33,580	-	21,363	24,439
74	General Operating Expenses	6,559	5,630	8,103	6,375
76	Equipment / Vehicle Repairs & Maintenance	-	2,060	3,600	2,500
1130 Information Technology		1,910,272	2,023,993	2,203,469	2,203,276
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
73	Contract Services	1,557,622	1,584,223	1,762,453	1,691,251
74	General Operating Expenses	352,650	439,770	441,016	512,025
76	Equipment / Vehicle Repairs & Maintenance	-	-	-	-
1140 Information and Records Management		487,282	497,930	551,301	560,245
60	Salaries & Fringe Benefits	475,336	486,489	528,071	538,065
72	Education, Travel & Uniforms	82	-	3,750	1,700
73	Contract Services	5,440	2,886	8,000	8,000
74	General Operating Expenses	6,018	8,408	9,480	9,480
76	Equipment / Vehicle Repairs & Maintenance	406	147	2,000	3,000
1150 General Administrative		1,457,147	3,029,797	2,548,427	2,754,130
60	Salaries & Fringe Benefits	10,072	-	10,000	10,000
73	Contract Services	600,643	712,217	807,302	805,203
74	General Operating Expenses	26,925	20,659	42,500	46,500
76	Equipment / Vehicle Repairs & Maintenance	141,591	163,163	212,114	220,000
79	Other Expenditures	677,916	2,133,758	1,476,511	1,672,427
1200 County Auditor		872,214	920,395	1,118,533	1,076,168
60	Salaries & Fringe Benefits	633,177	702,443	811,750	813,626
72	Education, Travel & Uniforms	7,289	5,338	10,000	10,000
73	Contract Services	220,785	204,935	285,483	241,242
74	General Operating Expenses	9,299	6,051	9,300	9,300
76	Equipment / Vehicle Repairs & Maintenance	1,664	1,628	2,000	2,000

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
General Administration -- continued					
1210 County Treasurer		274,112	277,617	295,358	298,173
60	Salaries & Fringe Benefits	258,169	262,919	270,408	275,223
72	Education, Travel & Uniforms	3,668	4,201	8,000	6,000
74	General Operating Expenses	10,749	8,977	14,750	14,750
76	Equipment / Vehicle Repairs & Maintenance	1,526	1,520	2,200	2,200
1220 Purchasing Agent		400,570	384,885	549,571	556,024
60	Salaries & Fringe Benefits	367,584	368,662	503,884	513,024
72	Education, Travel & Uniforms	4,614	3,085	15,000	15,000
73	Contract Services	15,375	-	10,000	10,000
74	General Operating Expenses	10,353	10,503	17,187	14,500
76	Equipment / Vehicle Repairs & Maintenance	2,644	2,635	3,500	3,500
1300 Tax Assessor/Collector		1,492,773	1,472,190	1,693,564	1,718,226
60	Salaries & Fringe Benefits	1,336,140	1,315,513	1,492,164	1,540,226
72	Education, Travel & Uniforms	7,081	6,909	11,000	11,000
73	Contract Services	78,264	75,066	85,000	75,000
74	General Operating Expenses	67,553	71,003	101,400	87,800
76	Equipment / Vehicle Repairs & Maintenance	3,735	3,699	4,000	4,200
Facilities Management		2,827,756	2,856,438	3,778,238	3,821,184
1400 Facilities Maintenance Department		1,740,142	1,695,831	2,277,744	2,310,837
60	Salaries & Fringe Benefits	1,660,065	1,618,617	2,108,885	2,173,950
72	Education, Travel & Uniforms	3,338	1,956	53,032	16,500
73	Contract Services	-	-	-	-
74	General Operating Expenses	49,286	57,584	88,320	92,880
76	Equipment / Vehicle Repairs & Maintenance	27,453	17,674	27,507	27,507
1405 Courthouse		183,388	177,670	296,348	248,048
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	183,388	177,670	296,348	248,048
1410 Courts Building		287,927	261,413	93,622	-
74	General Operating Expenses	-	400	2,650	-
77	Building Repairs & Maintenance	287,927	261,013	90,972	-
1415 Library Building		8,290	10,264	11,000	10,100
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	8,290	10,264	11,000	10,100

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Facilities Management -- continued					
1420 Extension Services Building		12,951	19,318	20,850	18,150
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	12,951	19,318	20,850	18,150
1440 Santa Fe Building		348,274	396,468	712,465	507,573
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	348,274	396,468	712,465	507,573
1460 JP#3 Office Building		13,502	13,235	17,000	17,000
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	13,502	13,235	17,000	17,000
1465 Bowie Annex		17,299	16,161	65,700	70,700
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	17,299	16,161	65,700	70,700
1475 W. 6th Annex		63	-	-	-
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	63	-	-	-
1480 Law Enforcement Center		147,869	181,718	181,032	205,922
74	General Operating Expenses	-	-	-	8,000
77	Building Repairs & Maintenance	147,869	181,718	181,032	197,922
1481 Vehicle Maintenance Garage		30,539	33,105	33,072	40,000
74	General Operating Expenses	-	-	-	-
77	Building Repairs & Maintenance	30,539	33,105	33,072	40,000
1490 Fire Stations #1		37,512	51,255	69,405	31,750
74	General Operating Expenses	500	-	1,750	1,750
77	Building Repairs & Maintenance	37,012	51,255	67,655	30,000
1490 Fire Stations #3		-	-	78,515	36,050
74	General Operating Expenses	-	-	46,910	1,750
77	Building Repairs & Maintenance	-	-	31,605	34,300
1495 Sims Building		-	-	447,036	5,000
77	Building Repairs & Maintenance	-	-	5,000	5,000
1496 Justice Center		-	-	221,018	320,054
77	Building Repairs & Maintenance	-	-	221,018	320,054
Election Administration		526,073	587,430	707,850	768,520
1500 Elections / Voter Registration		526,073	587,430	707,850	768,520
60	Salaries & Fringe Benefits	389,221	415,842	493,900	545,770
72	Education, Travel & Uniforms	6,390	4,466	6,500	8,000
73	Contract Services	79,667	81,981	110,000	124,000
74	General Operating Expenses	46,536	80,302	91,650	85,750
76	Equipment / Vehicle Repairs & Maintenance	4,259	4,839	5,800	5,000

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Judicial		17,624,344	20,376,469	25,903,565	27,233,504
2100 County Clerk		1,121,976	1,207,389	1,370,863	1,399,039
60	Salaries & Fringe Benefits	956,157	930,047	1,067,088	1,087,239
72	Education, Travel & Uniforms	2,899	3,568	7,000	7,000
73	Contract Services	135,958	237,081	252,000	260,000
74	General Operating Expenses	22,868	32,635	39,275	39,300
76	Equipment / Vehicle Repairs & Maintenance	4,094	4,058	5,500	5,500
2110 District Clerk		1,355,902	1,392,966	1,703,001	1,729,038
60	Salaries & Fringe Benefits	1,209,535	1,239,359	1,387,966	1,414,003
72	Education, Travel & Uniforms	3,514	1,960	10,000	10,000
73	Contract Services	100,000	100,000	236,525	236,525
74	General Operating Expenses	29,274	40,385	56,510	56,510
76	Equipment / Vehicle Repairs & Maintenance	13,579	11,262	12,000	12,000
2120 Court of Appeals		10,281	10,266	10,254	14,491
60	Salaries & Fringe Benefits	10,281	10,266	10,254	14,491
2125 Specialty Courts		43,803	38,646	49,125	18,510
60	Salaries & Fringe Benefits	37,043	32,406	41,185	12,270
72	Education, Travel & Uniforms	-	-	1,200	-
73	Contract Services	6,760	6,240	6,240	6,240
74	General Operating Expenses	-	-	500	-
76	Equipment / Vehicle Repairs & Maintenance	-	-	-	-
2130 47th District Court		371,932	387,692	433,934	462,009
60	Salaries & Fringe Benefits	357,046	371,417	406,884	434,454
72	Education, Travel & Uniforms	6,368	1,811	11,250	11,250
74	General Operating Expenses	8,110	14,014	14,600	15,105
76	Equipment / Vehicle Repairs & Maintenance	408	450	1,200	1,200
2140 108th District Court		380,643	401,818	423,443	458,730
60	Salaries & Fringe Benefits	365,377	375,065	399,193	427,340
72	Education, Travel & Uniforms	4,103	3,636	11,250	11,250
74	General Operating Expenses	10,008	21,991	11,500	18,640
76	Equipment / Vehicle Repairs & Maintenance	1,155	1,126	1,500	1,500
2150 181st District Court		389,647	393,520	425,264	456,209
60	Salaries & Fringe Benefits	376,626	377,438	396,120	427,339
72	Education, Travel & Uniforms	2,667	3,921	11,250	11,250
74	General Operating Expenses	10,026	11,744	16,894	16,620
76	Equipment / Vehicle Repairs & Maintenance	328	417	1,000	1,000
2160 251st District Court		427,825	376,592	424,743	459,624
60	Salaries & Fringe Benefits	399,030	362,453	399,193	427,339
72	Education, Travel & Uniforms	12,250	4,116	11,250	11,250
74	General Operating Expenses	15,045	9,574	12,800	19,535
76	Equipment / Vehicle Repairs & Maintenance	1,500	449	1,500	1,500

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Judicial -- continued					
2170 320th District Court		389,193	404,086	432,240	462,865
60	Salaries & Fringe Benefits	365,982	382,886	406,890	435,360
72	Education, Travel & Uniforms	8,850	7,431	11,250	11,250
74	General Operating Expenses	13,990	13,423	12,900	15,055
76	Equipment / Vehicle Repairs & Maintenance	371	346	1,200	1,200
2175 Associate Judge - Child Support		177	3,730	1,500	2,325
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
74	General Operating Expenses	177	3,730	1,500	2,325
2185 Associate Judge - Child Protection		35,629	35,136	48,485	48,328
60	Salaries & Fringe Benefits	34,182	33,707	45,985	45,828
72	Education, Travel & Uniforms	-	-	-	-
74	General Operating Expenses	1,447	1,429	2,500	2,500
2190 County Court at Law #1		588,851	606,293	625,151	692,225
60	Salaries & Fringe Benefits	571,184	585,491	605,801	662,670
72	Education, Travel & Uniforms	7,139	7,786	10,650	10,650
74	General Operating Expenses	9,991	12,531	8,100	18,305
76	Equipment / Vehicle Repairs & Maintenance	537	485	600	600
2191 Veterans' Treatment Court (formerly 5305)		15,966	40,477	76,769	77,804
60	Salaries & Fringe Benefits	14,091	35,029	48,934	49,604
72	Education, Travel & Uniforms	-	1,327	1,500	1,500
73	Contract Services	-	3,456	22,385	20,300
74	General Operating Expenses	1,875	665	3,950	6,400
2200 County Court at Law #2		518,462	599,259	622,611	686,347
60	Salaries & Fringe Benefits	504,264	582,314	597,811	654,712
72	Education, Travel & Uniforms	7,157	6,710	13,000	14,000
74	General Operating Expenses	6,670	9,864	10,800	16,635
76	Equipment / Vehicle Repairs & Maintenance	371	371	1,000	1,000
2201 Mental Health Specialty Court		16,280	37,462	59,284	60,233
60	Salaries & Fringe Benefits	14,090	35,028	48,934	49,604
72	Education, Travel & Uniforms	-	1,100	1,500	1,500
73	Contract Services	40	45	6,500	6,229
74	General Operating Expenses	2,150	1,289	2,350	2,900
2210 Justice of the Peace, Precinct #1		323,329	329,711	361,417	367,273
60	Salaries & Fringe Benefits	297,990	306,249	323,487	329,443
72	Education, Travel & Uniforms	1,641	619	3,500	3,500
73	Contract Services	8,992	8,992	18,000	18,000
74	General Operating Expenses	13,409	12,551	15,030	14,930
76	Equipment / Vehicle Repairs & Maintenance	1,297	1,300	1,400	1,400

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Judicial -- continued					
2220 Justice of the Peace, Precinct #2		252,087	258,074	293,584	298,191
60	Salaries & Fringe Benefits	229,996	235,775	260,080	264,687
72	Education, Travel & Uniforms	4,826	3,073	3,500	3,500
73	Contract Services	8,992	8,992	17,000	17,000
74	General Operating Expenses	7,611	9,534	11,704	11,704
76	Equipment / Vehicle Repairs & Maintenance	662	700	1,300	1,300
2230 Justice of the Peace, Precinct #3		327,003	336,877	366,362	372,106
60	Salaries & Fringe Benefits	302,531	308,682	329,067	334,811
72	Education, Travel & Uniforms	2,923	5,569	3,500	3,500
73	Contract Services	8,992	8,992	17,000	17,000
74	General Operating Expenses	11,571	12,703	14,295	14,295
76	Equipment / Vehicle Repairs & Maintenance	986	931	2,500	2,500
2240 Justice of the Peace, Precinct #4		259,462	299,241	351,179	357,047
60	Salaries & Fringe Benefits	237,084	275,246	320,649	326,517
72	Education, Travel & Uniforms	3,034	2,929	3,500	3,500
73	Contract Services	8,992	8,992	17,000	17,000
74	General Operating Expenses	8,721	10,409	8,730	8,730
76	Equipment / Vehicle Repairs & Maintenance	1,631	1,665	1,300	1,300
2250 Jury and Jury Related		327,692	458,797	610,055	615,480
60	Salaries & Fringe Benefits	189,204	197,454	222,723	228,158
72	Education, Travel & Uniforms	-	-	2,000	2,000
73	Contract Services	99,412	208,295	330,332	330,322
74	General Operating Expenses	34,761	48,176	50,000	50,000
76	Equipment / Vehicle Repairs & Maintenance	4,315	4,872	5,000	5,000
2260 County Attorney		2,460,818	2,588,767	3,267,222	3,393,822
60	Salaries & Fringe Benefits	2,382,174	2,514,359	3,160,622	3,226,272
72	Education, Travel & Uniforms	19,769	23,268	24,000	26,900
73	Contract Services	10,307	14,565	25,400	81,400
74	General Operating Expenses	36,446	25,479	43,700	43,700
76	Equipment / Vehicle Repairs & Maintenance	12,122	11,096	13,500	15,550
2270 District Attorney		3,505,652	3,710,171	4,981,739	5,230,351
60	Salaries & Fringe Benefits	3,349,726	3,561,923	4,686,739	4,816,816
72	Education, Travel & Uniforms	23,897	23,056	45,000	63,960
73	Contract Services	67,073	72,125	157,000	216,000
74	General Operating Expenses	54,161	43,555	77,000	107,575
76	Equipment / Vehicle Repairs & Maintenance	10,795	9,512	16,000	26,000
2275 Bail Bond Board Administration		-	931	2,000	2,000
72	Education, Travel & Uniforms	-	931	1,500	1,500
74	General Operating Expenses	-	-	500	500

**Potter County, Texas
General Fund
Expenditures
2025-26**

	Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Judicial -- continued				
2280 General Judicial	2,849,532	3,184,285	3,568,000	3,887,149
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	-	-
79 Other Expenditures	2,849,532	3,184,285	3,568,000	3,887,149
2282 Managed Assigned Counsel	597,706	457,905	608,456	630,207
60 Salaries & Fringe Benefits	526,900	413,728	539,356	559,107
72 Education, Travel & Uniforms	7,584	3,745	8,000	10,000
73 Contract Services	40,935	17,023	50,000	50,000
74 General Operating Expenses	20,915	21,690	9,300	9,300
76 Equipment / Vehicle Repairs & Maintenance	1,372	1,719	1,800	1,800
2290 Public Defender	880,627	2,635,903	4,564,407	4,826,172
60 Salaries & Fringe Benefits	847,704	2,450,716	4,288,704	4,550,469
72 Education, Travel & Uniforms	11,912	45,259	180,000	180,000
73 Contract Services	3,754	18,960	37,683	37,683
74 General Operating Expenses	17,257	117,621	51,920	51,920
76 Equipment / Vehicle Repairs & Maintenance	-	3,347	6,100	6,100
2295 CPS Counsel	173,869	180,475	222,477	225,929
60 Salaries & Fringe Benefits	173,869	177,491	216,627	220,249
72 Education, Travel & Uniforms	-	1,995	4,450	4,450
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	490	950	780
76 Equipment / Vehicle Repairs & Maintenance	-	499	450	450
Public Safety / Public Service	13,361,997	13,784,274	15,534,296	15,951,791
3100 Forensic Science Lab	516,129	419,819	600,000	585,000
73 Contract Services	516,129	419,819	600,000	585,000
3110 Constable, Precinct #1	97,423	99,639	110,106	113,694
60 Salaries & Fringe Benefits	88,990	90,109	95,326	96,314
72 Education, Travel & Uniforms	290	2,000	2,500	2,500
73 Contract Services	1,200	1,200	1,250	1,250
74 General Operating Expenses	2,928	2,392	6,030	8,630
76 Equipment / Vehicle Repairs & Maintenance	4,015	3,938	5,000	5,000
3120 Constable, Precinct #2	102,936	101,515	107,294	116,025
60 Salaries & Fringe Benefits	88,744	89,881	92,414	94,095
72 Education, Travel & Uniforms	4,702	5,791	4,000	5,000
73 Contract Services	1,200	1,200	1,250	1,250
74 General Operating Expenses	2,524	2,503	4,630	10,680
76 Equipment / Vehicle Repairs & Maintenance	5,766	2,140	5,000	5,000

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Public Safety / Public Service - continued					
3130 Constable, Precinct #3		103,199	102,837	109,294	204,483
60	Salaries & Fringe Benefits	88,913	90,080	92,414	184,503
72	Education, Travel & Uniforms	775	5,025	4,000	4,000
73	Contract Services	1,200	1,200	1,250	1,250
74	General Operating Expenses	5,614	2,644	6,630	9,730
76	Equipment / Vehicle Repairs & Maintenance	6,697	3,888	5,000	5,000
3140 Constable, Precinct #4		100,957	101,647	110,744	116,475
60	Salaries & Fringe Benefits	88,962	90,080	92,414	94,095
72	Education, Travel & Uniforms	3,708	5,350	4,000	5,000
73	Contract Services	1,200	1,200	1,250	1,250
74	General Operating Expenses	3,755	2,361	8,080	11,130
76	Equipment / Vehicle Repairs & Maintenance	3,332	2,656	5,000	5,000
3160 Sheriff - Enforcement		9,808,730	10,176,994	10,957,867	11,149,118
60	Salaries & Fringe Benefits	8,840,990	9,249,435	9,824,021	10,024,555
72	Education, Travel & Uniforms	139,528	150,969	176,550	176,550
73	Contract Services	249,359	266,889	322,003	322,003
74	General Operating Expenses	209,465	149,669	205,693	196,410
76	Equipment / Vehicle Repairs & Maintenance	369,388	360,032	429,600	429,600
3200 Public Service		1,499,882	1,647,889	1,975,612	2,032,602
77	Building Repairs & Maintenance	7,992	7,260	118,775	8,775
79	Other Expenditures	1,491,890	1,640,629	1,856,837	2,023,827
3210 Fire / Rescue Department		1,132,741	1,133,934	1,563,379	1,634,394
60	Salaries & Fringe Benefits	467,166	488,280	744,119	756,634
72	Education, Travel & Uniforms	46,325	83,629	89,000	94,000
73	Contract Services	26,418	36,477	60,000	88,000
74	General Operating Expenses	136,332	152,516	190,760	216,260
76	Equipment / Vehicle Repairs & Maintenance	388,500	315,135	401,500	401,500
77	Building Repairs & Maintenance	68,000	57,897	78,000	78,000
Corrections and Rehabilitation		19,225,838	20,384,195	23,900,773	25,155,600
4100 Detention Center		13,736,336	14,693,617	17,713,332	18,851,685
60	Salaries & Fringe Benefits	10,937,196	11,384,430	12,399,232	12,970,629
72	Travel and Education				10,000
73	Contract Services	38,000	42,019	38,000	38,000
74	General Operating Expenses	62,750	50,173	68,250	63,750
75	Prisoner Care	1,933,514	2,546,824	4,438,240	4,999,696
76	Equipment / Vehicle Repairs & Maintenance	21,591	20,845	45,000	45,000
77	Building Repairs & Maintenance	743,285	649,326	724,610	724,610
4200 Community Supervision and Corrections		25,361	23,281	29,000	35,500
74	General Operating Expenses	10,149	8,313	13,000	19,500
76	Equipment / Vehicle Repairs & Maintenance	15,212	14,968	16,000	16,000
4210 Juvenile Probation		5,282,263	5,472,712	5,926,827	6,012,123
71	Juvenile Services	5,282,263	5,472,712	5,926,827	6,012,123

**Potter County, Texas
General Fund
Expenditures
2025-26**

		Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Corrections and Rehabilitation - continued					
4250 Court Supervised Release Program		181,878	194,585	231,614	256,292
60	Salaries & Fringe Benefits	168,944	186,090	202,614	227,292
72	Education, Travel & Uniforms	5,000	1,689	5,000	5,000
73	Contract Services	6,140	5,707	18,000	18,000
74	General Operating Expenses	1,062	-	3,000	3,000
76	Equipment / Vehicle Repairs & Maintenance	732	1,099	3,000	3,000
Health & Human Services					
		1,045,668	1,135,987	743,883	755,617
5300 Mental Health - Community Service		87,201	85,509	98,269	99,814
60	Salaries & Fringe Benefits	81,076	83,829	87,519	89,064
72	Education, Travel & Uniforms	500	-	2,000	2,000
73	Contract Services	5,232	1,680	8,000	8,000
74	General Operating Expenses	393	-	750	750
5310 County Extension Services		266,746	279,528	304,773	308,993
60	Salaries & Fringe Benefits	228,721	239,138	254,881	259,101
72	Education, Travel & Uniforms	9,271	11,875	13,000	13,000
74	General Operating Expenses	14,252	13,954	14,631	14,631
76	Equipment / Vehicle Repairs & Maintenance	12,303	12,362	20,061	20,061
79	Other Expenditures	2,199	2,199	2,200	2,200
5330 Family Crime Unit		382,373	446,846	-	-
60	Salaries & Fringe Benefits	378,020	442,633	-	-
72	Education, Travel & Uniforms	200	-	-	-
74	General Operating Expenses	2,325	2,687	-	-
76	Equipment / Vehicle Repairs & Maintenance	1,828	1,526	-	-
5340 Victim Assistance - VOCA		237,438	249,478	263,449	267,934
60	Salaries & Fringe Benefits	230,618	244,878	255,159	259,494
72	Education, Travel & Uniforms	2,531	226	4,000	4,000
73	Contract Services	2,849	2,934	2,850	3,000
74	General Operating Expenses	1,440	1,440	1,440	1,440
5350 Victim Assistance - VLCG		71,910	74,626	77,392	78,876
60	Salaries & Fringe Benefits	71,910	74,626	76,192	77,676
72	Education, Travel & Uniforms	-	-	1,200	1,200
Road and Bridge					
		2,440,164	2,658,589	3,323,628	3,386,224
7100 Road and Bridge Department		2,440,164	2,658,589	3,323,628	3,386,224
60	Salaries & Fringe Benefits	1,528,392	1,647,889	1,912,331	1,917,545
72	Education, Travel & Uniforms	14,622	13,044	22,000	22,000
73	Contract Services	17,241	390	60,000	60,000
74	General Operating Expenses	518,029	648,844	850,916	851,516
76	Equipment / Vehicle Repairs & Maintenance	288,248	282,275	386,000	417,600
77	Building Repairs & Maintenance	73,632	66,147	92,381	117,563

**Potter County, Texas
General Fund
Expenditures
2025-26**

	<u>Actual 2022 - 23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
Capital Outlay	452,331	415,568	1,075,108	1,553,696
9900 Capital Outlay	452,331	415,568	1,075,108	1,553,696
70 Capital Outlay	452,331	415,568	1,075,108	1,553,696
Total Expenditures	65,314,040	71,710,718	84,975,630	88,873,747
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>\$ 66,862,140</u>	<u>\$ 73,272,298</u>	<u>\$ 85,537,210</u>	<u>\$ 89,435,327</u>

**Potter County, Texas
Equipment Budget
2025-26**

				Approved			
		Requested	Cuts	Net	Capital	Non-capital	Other
						Amount	Memo
1130	Information Technology	145,875	(12,775)	133,100	133,100	-	-
1	New ML3 Server	48,000		48,000	48,000	-	
2	Veeam Servers	85,100		85,100	85,100	-	
1	New DC Switch Additions	12,775	(12,775)	-	-	-	
				-	-	-	
1220	Purchasing Agent	60,764	-	60,764	60,764	-	-
1	2026 Chevrolet 2500HD 4x4 Silverado	60,764		60,764	60,764	-	Fund balance
		-		-	-	-	
1400	Facilities Maintenance	58,820	(55,000)	3,820	-	5,580	-
1	2025 Chevrolet 1500 Silverado 4x4 crewcab	\$55,000	(55,000)	-	-	-	Cut vehicle from fleet
1	47" Walker Mower Rotary Broom Attachment	\$3,820.00		3,820	-	3,820	Fund balance
1	Implement Hitch	1,760		1,760	-	1,760	Fund balance
				-	-	-	
2130	47th District Court	2,625	-	2,625	-	2,625	-
1	Ballestic Vests	2,625		2,625	-	2,625	GF
				-	-	-	
2140	108th District Court	5,925	-	5,925	-	5,925	-
1	Ballestic Vests	2,625		2,625	-	2,625	GF
1	Computer	1,800		1,800	-	1,800	
1	Computer	1,500		1,500	-	1,500	
				-	-	-	
2150	181st District Court	4,425	-	4,425	-	4,425	-
1	Ballestic Vests	2,625		2,625	-	2,625	GF
1	Computer	1,800		1,800	-	1,800	
				-	-	-	

**Potter County, Texas
Equipment Budget
2025-26**

					Approved			
		Requested	Cuts	Net	Capital	Non-capital	Other	
							Amount	Memo
2160	251st District Court	4,625	-	4,625	-	4,625	-	
1	Bench Chair	2,000		2,000	-	2,000	-	
1	Ballestic Vests	2,625		2,625	-	2,625	-	GF
2170	320th District Court	2,625	-	2,625	-	2,625	-	
1	Ballestic Vests	2,625		2,625	-	2,625		GF
2190	County Court at Law #1	6,025	-	6,025	-	6,025	-	
1	Ballestic Vests	2,625		2,625	-	2,625		GF
1	Computer	1,800		1,800	-	1,800		
1	Computer	1,600		1,600	-	1,600		
2200	County Court at Law #2	4,425	-	4,425	-	4,425	-	
1	Ballestic Vests	2,625		2,625		2,625		GF
1	Computer	1,800		1,800		1,800	-	
				-	-	-	-	
2230	Justice of the Peace, Pct. #3	10,000	-	10,000	-	-	10,000	
1	Walk Through Metal Detector	10,000		10,000	-	-	10,000	Justice Court Building Security Fund
				-				
2260	County Attorney	71,000	-	71,000	-	-	71,000	
8	Ballestic Vests	21,000		21,000	-	-	21,000	GF
1	Axon Justice Program	50,000		50,000	-	-	50,000	Software
1	Hot Doc Program	6,000		6,000	-	-	6,000	Software
				-				
2270	District Attorney	153,329	(119,754)	33,575	-	33,575	-	
2	2025 Ford F150 XLT SuperCrew	119,754	(119,754)	-	-	-	-	
8	Laptops	15,200		15,200	-	15,200	-	
7	Ballestic Vests	18,375		18,375	-	18,375	-	GF
				-				
2290	Public Defenders' Office	10,000	-	10,000	-	10,000	-	
4	Desk/Workstations	10,000		10,000	-	10,000		
				-				
3110	Constable, Pct. #1	4,600	-	4,600	-	4,600	-	
1	Axon Body Camera Bundle (5 year pay-out agreement)	3,400		3,400	-	3,400	-	
1	Axon Taser 7 bundle (5 year pay-out agreement)	1,200	-	1,200		1,200	-	
3120	Constable, Pct. #2	6,300	-	6,300	-	6,300	-	
1	Axon Body Camera Bundle (5 year pay-out agreement)	3,400		3,400	-	3,400	-	
1	Axon Taser 7 bundle (5 year pay-out agreement)	1,200		1,200	-	1,200		
1	SBA SX02 Level IIIA V1 PKT PTA Plates	1,700		1,700	-	1,700		
3130	Constable, Pct. #3	4,600	-	4,600	-	4,600	-	
1	Axon Body Camera Bundle (5 year pay-out agreement)	3,400		3,400	-	3,400	-	
1	Axon Taser 7 bundle (5 year pay-out agreement)	1,200	-	1,200	-	1,200	-	
3140	Constable, Pct. #4	4,600	-	4,600	-	4,600	-	
1	Axon Body Camera Bundle (5 year pay-out agreement)	3,400		3,400	-	3,400	-	
1	Axon Taser 7 bundle (5 year pay-out agreement)	1,200		1,200		1,200		
3160	Sheriff - Law Enforcement	568,480	(541,480)	27,000	27,000	-	-	
1	Lease Buyout Chevy Vin 111200	9,000		9,000	9,000	-		Buyout Lease
1	lease Buyout Chevy Vin 111198	9,000		9,000	9,000	-		Buyout Lease
1	Lease Buyout Chevy Vin 111199	9,000		9,000	9,000	-		Buyout Lease
10	White Ford 2025 F150 Police Interceptors	541,480	(541,480)	-	-	-		Lease instead of buy

**Potter County, Texas
Equipment Budget
2025-26**

				Approved						
				Capital	Non-capital	Other				
						Amount	Memo			
				Requested	Cuts	Net				
				1,014,000	(75,000)	939,000	864,000	-	75,000	
3210	Fire/Rescue Department			864,000		864,000	864,000	-		Fund Balance
55	Self-contained breathing apparatus replacement			864,000		864,000	864,000	-		
3	Chassis modifications to 3 rescue trucks			75,000		75,000	-	-	75,000	CAD
1	Command Unit			75,000	(75,000)	-	-			
4100	Sheriff - Detention Center			131,634	(131,634)	-	-	-	-	
18	Inmate Restraints			2,104	(2,104)	-	-	-		
1	Legion TLGB-90 Tilting Kettle			26,000	(26,000)	-	-	-		
2	Chevy Transportation Vans			103,530	(103,530)	-	-	-		Lease instead of buy
7100	Road & Bridge			766,050	-	766,050	-	-	766,050	
1	Generator			190,000		190,000	-	-	190,000	CAD
1	Herbicide truck			230,000		230,000	-	-	230,000	CAD
1	cab tractor			160,000		160,000	-	-	160,000	CAD
1	trailer with hauling skid steer			20,000		20,000	-	-	20,000	CAD
1	3/4 ton pickup			140,000		140,000	-	-	140,000	CAD
1	6 weedeater and chainsaw			7,750		7,750	-	-	7,750	CAD
1	loader			17,000		17,000	-	-	17,000	CAD
1	laptop			1,300		1,300	-	-	1,300	CAD

**Potter County, Texas
Vehicle Fleet Management
2025-26**

				<u>FY24</u>	<u>FY25 Approved</u>			<u>Total Due in FY25</u>
<u>Beg</u>	<u>Term</u>			<u>Current Lease</u>	<u>Recommend- ation</u>	<u>Cuts</u>	<u>Annual Addition</u>	
3160 Sheriff - Law Enforcement				168,969	-	-	-	461,080
1	2021 Chevy Tahoe PPV	FY21	4	16,984			-	16,984
1	2021 Chevy Tahoe PPV	FY21	4	16,984			-	16,984
1	2022 Ford F-150 4X4 Crew Cab	FY22	5	8,309			-	8,309
1	2022 Chevy Express 3500	FY22	4	7,184			-	7,184
1	2022 Chevy Express 3500	FY22	4	8,548			-	8,548
1	23 CHEVY SIL (SO) 26K48C	FY23	4	14,394			-	14,394
1	23 CHEVY SIL (SO) 26K48G	FY23	4	14,478			-	14,478
1	23 CHEV SIL (SO) 26K48K	FY23	4	14,401			-	14,401
1	Ford F150 XL 4x4 SuperCrew Cab	FY23	5	24,764			-	24,764
1	Ford F-150 Police Responder	FY25	5	6,265			-	6,265
1	Chevrolet Silverado 2500HD V	FY25	5	10,693			-	10,693
1	Ford Police Interceptor Utility E	FY25	4	14,164			-	14,164
1	Chevrolet Silverado 1500 LT w	FY25	5	11,801			-	11,801
1	3/4 Ton PU Estray	FY26	4				12,199	12,199
2	F250 Transportation Van	FY26	2				41,592	41,592
10	F-150 Police Responder	FY26	2				238,320	238,320

7100 Road & Bridge				7,752	-	-	-	7,752
1	2022 Ford F-250 4X4 Crew Cab	FY22	4	7,752			-	7,752
							-	-
							-	-
Total General Fund				176,721	-	-	-	468,832

**Potter County, Texas
Personnel
2025-26**

	<u>2022 - 23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
1100 County Judge	2	2	2	2
1110 Commissioners	4	4	4	4
1120 Human Resources	4	4	5	5
1130 Information Technology	0	0	0	0
1140 Information and Records Management	6 1/2	6 1/2	6 1/2	6 1/2
1200 County Auditor	7	8	8	8
1210 County Treasurer	3	3	3	3
1220 Purchasing Agent	6	6	6	6
1230 Collections	0	0	0	0
1300 Tax Assessor/Collector	21	21	22	21 1/2
1400 Facilities Maintenance	26	26	29	29
1500 Elections	4 1/2	4 1/2	4 1/2	4 1/2
2100 County Clerk	14	14	14	14
2110 District Clerk	18 1/2	18 1/2	18 1/2	18 1/2
2120 Court of Appeals Judges	4	4	4	4
2125 Specially Courts	1	1	1	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
2025-26**

	<u>2022 - 23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
2190 County Court at Law #1	4	4	4	4
2191 Veteran's Treatment Court	1/2	1/2	1 1/2	1 1/2
2200 County Court at Law #2	4	4	4	4
2201 Mental Health Specialty Court	1/2	1/2	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	4	4	4
2250 Jury	3	3	3	3
2260 County Attorney	28	28	28	28
2270 District Attorney *	32 1/2	36 1/2	36 1/2	36 1/2
2282 Managed Assigned Counsel	9	7	5	5
2290 Public Defender's Office	8	33	33	37
2295 CPS Counsel	2	2	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	2
3140 Constable, Precinct #4	1	1	1	1
3160 Sheriff - Law Enforcement	107	107	107	104
3210 Fire / Rescue Department	4	4	6	12
4100 Sheriff - Detention Center	144	144	144	144
4250 Court Supervised Release Program	2 1/2	2 1/2	2 1/2	2 1/2
5300 Mental Health	1	1	1	1
5305 Mental Health and Specialty Services	1	1	1	1
5310 County Extension Offices	5	5	5	5
5330 Family Crime Unit	0	0	0	0
5340 Victim Assistance - VOCA	3	3	3	3
5350 Victim Assistance - VCLG	1	1	1	1
7100 Road and Bridge	24	24	24	24

Potter County, Texas
 Personnel
 2025-26

	<u>2022 - 23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
Total Personnel	<u><u>523 1/2</u></u>	<u><u>529 1/2</u></u>	<u><u>536 1/2</u></u>	<u><u>539</u></u>

**Potter County, Texas
Special Revenue Funds
Combined Budgets
2025-26**

	County Assistance District #1	ARPA Fund	Law Library Fund	Courthouse Security Fund	Justice Court Security Fund
Revenues	\$ 5,233,000	\$ -	\$ 71,400	\$ 60,000	\$ 2,238
51 Taxes	5,200,000	-	-	-	-
52 Licenses & Fees	-	-	60,000	50,000	38
53 Intergovernmental Revenue	-	-	-	-	-
54 Fines & Forfeitures	-	-	-	-	-
55 Rents & Recoveries	-	-	-	-	-
57 Other Revenue	33,000	-	11,400	10,000	2,200
Expenditures	9,273,754	3,165,741	25,000	35,000	20,000
Judicial	-	-	25,000	-	-
60 Salaries & Fringe Benefits	-	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-	-
73 Contract Services	-	-	-	-	-
74 General Operating Expenses	-	-	25,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-	-
79 Other Expenditures	-	-	-	-	-
Public Safety / Public Service	2,394,588	2,109,091	-	25,000	10,000
60 Salaries & Fringe Benefits	1,258,426	-	-	-	-
72 Education, Travel & Uniforms	20,000	-	-	-	-
73 Contract Services	606,153	113,396	-	-	-
74 General Operating Expenses	510,009	1,776,658	-	9,500	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-
77 Building Repairs & Maintenance	-	219,037	-	15,500	5,000
78 Other Expenditures	-	-	-	-	-
Capital Outlay	6,879,166	1,056,650	-	10,000	10,000
70 Capital Outlay	6,879,166	1,056,650	-	10,000	10,000
Revenues Over(Under) Expenditures	(4,040,754)	(3,165,741)	46,400	25,000	(17,762)
Other Financing Sources (Uses)					
Operating Transfers In (Out)	-	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(4,040,754)	(3,165,741)	46,400	25,000	(17,762)
Fund Balance, Beginning of Year	16,250,574	4,967,675	456,194	445,263	57,651
Fund Balance, End of Year	\$ 12,209,820	\$ 1,801,934	\$ 502,594	\$ 470,263	\$ 39,889

**Potter County, Texas
Special Revenue Funds
Combined Budgets
2025-26**

	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
Revenues	\$ 115,000	\$ 3,349	\$ 34,000	\$ 18,200	\$ 5,750	\$ -	\$ -	\$ 567,143
51 Taxes	-	-	-	-	-	-	-	-
52 Licenses & Fees	105,000	1,000	32,000	11,000	4,000	-	-	24,250
53 Intergovernmental Revenue	-	-	-	-	-	-	-	542,893
54 Fines & Forfeitures	-	-	-	-	-	-	-	-
55 Rents & Recoveries	-	-	-	-	-	-	-	-
57 Other Revenue	10,000	2,349	2,000	7,200	1,750	-	-	-
Expenditures	110,000	30,000	58,000	82,000	7,500	-	-	702,856
Judicial	110,000	20,000	58,000	67,000	7,500	-	-	702,856
60 Salaries & Fringe Benefits	-	-	-	-	-	-	-	372,883
72 Education, Travel & Uniforms	2,500	3,000	53,000	14,000	-	-	-	134,180
73 Contract Services	98,000	-	-	30,000	7,500	-	-	167,615
74 General Operating Expenses	6,000	17,000	5,000	23,000	-	-	-	15,178
76 Equipment / Vehicle Repairs & Maintenance	3,500	-	-	-	-	-	-	13,000
77 Building Repairs & Maintenance	-	-	-	-	-	-	-	-
79 Other Expenditures	-	-	-	-	-	-	-	-
Public Service / Public Safety	-	-	-	-	-	-	-	-
60 Salaries & Fringe Benefits	-	-	-	-	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-	-	-	-	-
73 Contract Services	-	-	-	-	-	-	-	-
74 General Operating Expenses	-	-	-	-	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-	-	-	-	-
78 Other Expenditures	-	-	-	-	-	-	-	-
Capital Outlay	-	10,000	-	15,000	-	-	-	-
70 Capital Outlay	-	10,000	-	15,000	-	-	-	-
Revenues Over(Under) Expenditures	5,000	(26,651)	(24,000)	(63,800)	(1,750)	-	-	(135,713)
Other Financing Sources (Uses)								
Operating Transfers In (Out)	-	-	-	-	-	-	-	187,210
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,000	(26,651)	(24,000)	(63,800)	(1,750)	-	-	51,497
Fund Balance, Beginning of Year	436,843	34,287	282,378	157,056	65,696	60,610	13,848	(3,140)
Fund Balance, End of Year	\$ 441,843	\$ 7,636	\$ 258,378	\$ 93,256	\$ 63,946	\$ 60,610	\$ 13,848	\$ 48,357

	Catalytic Converter Grant	Veterans Problem Solving Court Grant	SB22 Sheriff	SB22 District Attorney	SB22 County Attorney	Total Special Funds (Memo Only)
Revenues	\$ 470,350	\$ 80,051	\$ 500,000	\$ 275,000	\$ 275,000	\$ 6,580,430
51 Taxes	-	-	-	-	-	5,200,000
52 Licenses & Fees	-	-	-	-	-	287,288
53 Intergovernmental Revenue	470,350	80,051	500,000	275,000	275,000	1,013,243
54 Fines & Forfeitures	-	-	-	-	-	-
55 Rents & Recoveries	-	-	-	-	-	-
57 Other Revenue	-	-	-	-	-	79,899
Expenditures	468,250	80,051	500,000	275,000	275,000	10,812,360
Judicial	-	80,051	500,000	275,000	275,000	990,356
60 Salaries & Fringe Benefits	-	71,471	500,000	275,000	275,000	372,883
72 Education, Travel & Uniforms	-	-	-	-	-	206,680
73 Contract Services	-	-	-	-	-	303,115
74 General Operating Expenses	-	8,580	-	-	-	91,178
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	16,500
77 Building Repairs & Maintenance	-	-	-	-	-	-
79 Other Expenditures	-	-	-	-	-	-
Public Service / Public Safety	-	-	-	-	-	2,429,588
60 Salaries & Fringe Benefits	-	-	-	-	-	1,258,426
72 Education, Travel & Uniforms	-	-	-	-	-	20,000
73 Contract Services	-	-	-	-	-	606,153
74 General Operating Expenses	-	-	-	-	-	524,509
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-	-	20,500
78 Other Expenditures	-	-	-	-	-	-
Capital Outlay	468,250	-	-	-	-	7,392,416
70 Capital Outlay	468,250	-	-	-	-	7,392,416
Revenues Over(Under) Expenditures	2,100	-	-	-	-	(4,231,930)
Other Financing Sources (Uses)						-
Operating Transfers In (Out)	6,500	-	-	-	-	193,710
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,600	-	-	-	-	(4,038,220)
Fund Balance, Beginning of Year	348,000	-	-	-	-	18,605,260
Fund Balance, End of Year	\$ 356,600	\$ -	\$ -	\$ -	\$ -	\$ 14,567,040

Potter County, Texas
County Assistance District #1
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 6,039,768	\$ 4,975,159	\$ 5,950,000	\$ 5,233,000
51 Taxes	5,625,547	4,276,025	5,100,000	5,200,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	79,756	-	-
57 Other Revenue	414,221	619,378	850,000	33,000
Expenditures	3,474,222	3,343,309	4,182,222	9,273,754
3160 Sheriff - Enforcement	603,443	68,966	962,714	448,348
60 Salaries & Fringe Benefits	52,973	65,781	88,539	71,651
70 Capital Outlay	603,443	68,966	589,271	71,775
73 Contract Services	-	-	241,153	241,153
74 General Operating Expenses	-	-	132,290	63,769
3210 Fire/Rescue Department	2,319,356	2,141,928	1,795,975	5,858,356
60 Salaries & Fringe Benefits	507,496	712,528	706,925	1,186,775
70 Capital Outlay	1,643,772	1,334,998	904,900	4,190,341
72 Education, Travel & Uniforms	2,996	8,731	9,578	20,000
73 Contract Services	10,000	10,000	40,915	115,000
74 General Operating Expenses	155,092	75,671	133,657	346,240
3300 Public Service	19,170	17,382	17,331	300,000
70 Capital Outlay	19,170	17,382	17,331	200,000
74 General Operating Expenses	-	-	-	100,000
7100 Road & Bridge	532,253	1,115,033	1,406,202	2,667,050
70 Capital Outlay	532,253	1,115,033	1,397,853	2,417,050
73 Contract Services	-	-	-	250,000
74 General Operating Expenses	-	-	8,349	-
Revenues Over(Under) Expenditures	2,565,546	1,631,850	1,767,778	(4,040,754)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	2,565,546	1,631,850	1,767,778	(4,040,754)
Fund Balance, Beginning of Year	10,285,400	12,850,946	14,482,796	16,250,574
Fund Balance, End of Year	<u>\$ 12,850,946</u>	<u>\$ 14,482,796</u>	<u>\$ 16,250,574</u>	<u>\$ 12,209,820</u>

**Potter County, Texas
ARPA Fund
Revenues and Expenditures
2025-26**

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 986,513	\$ 790,786	\$ 283,631	\$ 50,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	- #	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	986,513 #	790,786	283,631	50,000
Expenditures	4,535,771	4,437,311	5,210,101	2,946,704
60 Salaries & Fringe Benefits	3,260	-	-	-
70 Capital Outlay	1,498,131	1,215,667	3,812,539	1,056,650
72 Education, Travel & Uniforms	-	-	2,650	-
73 Contract Services	1,843,929	2,071,088	639,179	113,396
74 General Operating Expenses	110,444	902,760	755,733	1,545,626
75 Prisoner Care	-	53,937	-	-
76 Equipment / Vehicle Repairs & Mainter	-	-	-	-
77 Building Repairs & Maintenance	65,534	193,859	-	219,037
79 Other Expenditures	1,014,473	-	-	11,995
Revenues Over(Under) Expenditures	(3,549,258)	(3,646,525)	(4,926,470)	(2,896,704)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	392,508	-
Operating Transfers Out	(3,000,000)	(2,001,187)	(801,152)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	(6,549,258)	(5,647,712)	(5,335,114)	(2,896,704)
Fund Balance, Beginning of Year	22,499,759	15,950,501	10,302,789	4,967,675
Fund Balance, End of Year	<u>\$ 15,950,501</u>	<u>\$ 10,302,789</u>	<u>\$ 4,967,675</u>	<u>\$ 2,070,971</u>

Potter County, Texas
Law Library Fund
Revenues and Expenditures
2025-26

	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Revenues	\$ 86,379	\$ 110,531	\$ 69,965	\$ 71,400
52 Licenses & Fees	70,217	83,874	54,131	60,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	16,162	26,657	15,834	11,400
Expenditures	19,837	17,868	15,640	25,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	19,837	17,868	15,640	25,000
76 Equipment / Vehicle Repairs & Maintainer	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	66,542	92,663	54,325	46,400
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	66,542	92,663	54,325	46,400
Fund Balance, Beginning of Year	242,664	309,206	401,869	456,194
Fund Balance, End of Year	\$ 309,206	\$ 401,869	\$ 456,194	\$ 502,594

**Potter County, Texas
Courthouse Security Fund
Revenues and Expenditures
2025-26**

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 90,156	\$ 95,389	\$ 75,000	\$ 60,000
52 Licenses & Fees	76,744	71,297	65,000	50,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	13,412	24,092	10,000	10,000
Expenditures	-	28	-	35,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	10,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	28	-	9,500
76 Equipment / Vehicle Repairs & Maintainer	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	15,500
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	90,156	95,361	75,000	25,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	90,156	95,361	75,000	25,000
Fund Balance, Beginning of Year	184,746	274,902	370,263	445,263
Fund Balance, End of Year	<u>\$ 274,902</u>	<u>\$ 370,263</u>	<u>\$ 445,263</u>	<u>\$ 470,263</u>

Potter County, Texas
Justice Court Building Security Fund
Revenues and Expenditures
2025-26

	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Revenues	\$ 3,056	\$ 4,106	\$ 2,118	\$ 2,238
52 Licenses & Fees	108	67	38	38
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,948	4,039	2,080	2,200
Expenditures	-	-	-	20,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	10,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	-	5,000
76 Equipment / Vehicle Repairs & Maintainer	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	5,000
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	3,056	4,106	2,118	(17,762)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	3,056	4,106	2,118	(17,762)
Fund Balance, Beginning of Year	48,371	51,427	55,533	57,651
Fund Balance, End of Year	<u>\$ 51,427</u>	<u>\$ 55,533</u>	<u>\$ 57,651</u>	<u>\$ 39,889</u>

Potter County, Texas
County Clerk Records Management Fund
Revenues and Expenditures
2025-26

	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Revenues	\$ 121,507	\$ 123,306	\$ 121,200	\$ 115,000
52 Licenses & Fees	103,322	101,185	105,000	105,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	18,185	22,121	16,200	10,000
Expenditures	99,655	89,160	110,800	110,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	19,466	-	-
72 Education, Travel & Uniforms	1,350	-	2,500	2,500
73 Contract Services	95,944	69,694	98,800	98,000
74 General Operating Expenses	2,361	-	6,000	6,000
76 Equipment / Vehicle Repairs & Maintainer	-	-	3,500	3,500
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	21,852	34,146	10,400	5,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	21,852	34,146	10,400	5,000
Fund Balance, Beginning of Year	370,445	392,297	426,443	436,843
Fund Balance, End of Year	\$ 392,297	\$ 426,443	\$ 436,843	\$ 441,843

Potter County, Texas
Court Records Management Fund
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 4,871	\$ 5,899	\$ 3,303	\$ 3,349
52 Licenses & Fees	1,760	1,512	1,000	1,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	3,111	4,387	2,303	2,349
Expenditures	-	-	30,000	30,000
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	17,000
76 Equipment / Vehicle Repairs & Maintainer	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	4,871	5,899	(26,697)	(26,651)
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	4,871	5,899	(26,697)	(26,651)
Fund Balance, Beginning of Year	50,214	55,085	60,984	34,287
Fund Balance, End of Year	<u>\$ 55,085</u>	<u>\$ 60,984</u>	<u>\$ 34,287</u>	<u>\$ 7,636</u>

Potter County, Texas
District Clerk Records Management Fund
Revenues and Expenditures
2025-26

	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Revenues	\$ 58,693	\$ 81,704	\$ 34,000	\$ 34,000
52 Licenses & Fees	48,099	67,561	32,000	32,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	10,594	14,143	2,000	2,000
Expenditures	31,004	30,994	58,000	58,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	31,004	30,994	53,000	53,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	5,000	5,000
76 Equipment / Vehicle Repairs & Mainter	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	27,689	50,710	(24,000)	(24,000)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	27,689	50,710	(24,000)	(24,000)
Fund Balance, Beginning of Year	227,979	255,668	306,378	282,378
Fund Balance, End of Year	<u>\$ 255,668</u>	<u>\$ 306,378</u>	<u>\$ 282,378</u>	<u>\$ 258,378</u>

**Potter County, Texas
Justice Court Technology Fund
Revenues and Expenditures
2025-26**

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 22,928	\$ 26,642	\$ 21,000	\$ 18,200
52 Licenses & Fees	11,710	15,610	11,000	11,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	11,218	11,032	10,000	7,200
Expenditures	7,844	4,154	82,000	82,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	15,000	15,000
72 Education, Travel & Uniforms	4,132	-	14,000	14,000
73 Contract Services	-	-	30,000	30,000
74 General Operating Expenses	3,712	4,154	23,000	23,000
76 Equipment / Vehicle Repairs & Maintainer	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	15,084	22,488	(61,000)	(63,800)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	15,084	22,488	(61,000)	(63,800)
Fund Balance, Beginning of Year	180,484	195,568	218,056	157,056
Fund Balance, End of Year	<u>\$ 195,568</u>	<u>\$ 218,056</u>	<u>\$ 157,056</u>	<u>\$ 93,256</u>

Potter County, Texas
County Clerk/District Clerk Technology Fund
Revenues and Expenditures
2025-26

	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Revenues	\$ 5,760	\$ 7,577	\$ 4,699	\$ 5,750
52 Licenses & Fees	2,334	2,699	2,098	4,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	3,426	4,878	2,601	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 & Maintainer	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	5,760	7,577	(2,801)	(1,750)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	5,760	7,577	(2,801)	(1,750)
Fund Balance, Beginning of Year	55,160	60,920	68,497	65,696
Fund Balance, End of Year	\$ 60,920	\$ 68,497	\$ 65,696	\$ 63,946

Potter County, Texas
County Attorney Forfeiture Fund
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
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 & Mainter	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 Us	(23,244)	(50,297)	-	-
Fund Balance, Beginning of Year	144,705	121,461	71,164	71,164
Fund Balance, End of Year	<u>\$ 121,461</u>	<u>\$ 71,164</u>	<u>\$ 71,164</u>	<u>\$ 71,164</u>

Potter County, Texas
County Attorney Federal Forfeiture Fund
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
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 & Mainter	-	-	-	-
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 Us	(66,386)	(2,172)	-	-
Fund Balance, Beginning of Year	82,406	16,020	13,848	13,848
Fund Balance, End of Year	<u>\$ 16,020</u>	<u>\$ 13,848</u>	<u>\$ 13,848</u>	<u>\$ 13,848</u>

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 406,400	\$ 425,480	\$ 447,529	\$ 567,143
52 Licenses & Fees	26,605	27,766	24,250	24,250
53 Intergovernmental Revenue	379,795	397,714	423,279	542,893
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	467,020	461,208	494,795	702,856
60 Salaries & Fringe Benefits	275,167	325,198	360,639	372,883
70 Capital Outlay	49,055	-	-	-
72 Education, Travel & Uniforms	4,351	5,113	5,100	134,180
73 Contract Services	106,567	112,230	104,125	167,615
74 General Operating Expenses	14,519	8,272	10,081	15,178
76 Equipment / Vehicle Repairs & Maintainer	17,361	10,395	14,850	13,000
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(60,620)	(35,728)	(47,266)	(135,713)
Other Financing Sources (Uses)				
Operating Transfers In	61,580	61,580	61,580	187,210
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	960	25,852	14,314	51,497
Fund Balance, Beginning of Year	(44,266)	(43,306)	(17,454)	(3,140)
Fund Balance, End of Year	<u>\$ (43,306)</u>	<u>\$ (17,454)</u>	<u>\$ (3,140)</u>	<u>\$ 48,357</u>

**Potter County, Texas
Catalytic Converter Grant
Revenues and Expenditures
2025-26**

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ -	\$ -	\$ 348,000	\$ 470,350
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	348,000	470,350
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	-	-	-	468,250
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	468,250
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Mainter	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	-	-	348,000	2,100
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Us	-	-	348,000	2,100
Fund Balance, Beginning of Year	-	-	-	348,000
Fund Balance, End of Year	\$ -	\$ -	\$ 348,000	\$ 350,100

**Potter County, Texas
Debt Service Funds
Combined Budgets
2025-26**

	Series 2016 Certificates of Obligation	Series 2019 Certificates of Obligation	Totals (Memo Only)
Revenues	\$ 1,521,892	\$ 3,990,282	\$ 5,512,174
51 Taxes	1,373,094	3,990,282	5,363,376
52 Licenses & Fees	-	-	-
53 Intergovernmental Revenue	-	-	-
54 Fines & Forfeitures	-	-	-
55 Rents & Recoveries	-	-	-
57 Other Revenue	148,798	-	148,798
Expenditures	1,478,350	2,819,438	4,297,788
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	1,477,950	2,819,038	4,296,988
Revenues Over(Under) Expenditures	43,542	1,170,844	1,214,386
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	43,542	1,170,844	1,214,386
Fund Balance, Beginning of Year	6,086,145	410,352	6,496,497
Fund Balance, End of Year	<u>\$ 6,129,687</u>	<u>\$ 1,581,196</u>	<u>\$ 7,710,883</u>

Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 1,662,143	\$ 2,116,574	\$ 1,540,913	\$ 1,521,892
51 Taxes	1,477,339	1,909,910	1,365,249	1,373,094
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	184,804	206,664	175,664	148,798
Expenditures	1,476,125	1,476,125	1,536,125	1,478,350
74 General Operating Expenses	400	400	400	400
78 Special Expenditures	1,475,725	1,475,725	1,535,725	1,477,950
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	186,018	640,449	4,788	43,542
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,998,610	640,449	4,788	43,542
Fund Balance, Beginning of Year	3,442,298	5,440,908	6,081,357	6,086,145
Fund Balance, End of Year	<u>\$ 5,440,908</u>	<u>\$ 6,081,357</u>	<u>\$ 6,086,145</u>	<u>\$ 6,129,687</u>

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
2025-26

				-
	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Revenues	\$ 3,161,414	\$ 2,702,294	\$ 3,990,282	\$ 3,990,282
51 Taxes	3,161,414	2,702,294	3,990,282	3,990,282
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	3,081,938	2,634,938	3,814,513	2,819,438
74 General Operating Expenses	400	400	400	400
78 Special Expenditures	3,081,538	2,634,538	3,814,113	2,819,038
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	79,476	67,356	175,769	1,170,844
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	79,476	67,356	175,769	1,170,844
Fund Balance, Beginning of Year	87,751	167,227	234,583	410,352
Fund Balance, End of Year	<u>\$ 167,227</u>	<u>\$ 234,583</u>	<u>\$ 410,352</u>	<u>\$ 1,581,196</u>

Potter County, Texas
Schedule of Debt Service
2025-26

	Series 2016 Certificates of Obligation		Series 2019 Certificates of Obligation		
	Principal	Interest	Principal	Interest	Fiscal Total
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 2019 Certificates of Obligation		
	Principal	Interest	Principal	Interest	Fiscal Total
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	13,805,000	2,399,625	44,925,000	24,379,122	85,508,747

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**Potter County, Texas
Capital Projects Funds
Combined Budgets
2025-26**

	Capital Projects Fund	District Courts Building Construction Fund	IT Capital Equipment Fund	Totals (Memo only)
Revenues	\$ 171,913	\$ 44,328	\$ -	\$ 216,241
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	171,913	44,328	-	216,241
Expenditures	525,000	2,588,161	-	3,113,161
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	350,000	2,309,591	-	2,659,591
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	100,000	278,570	-	378,570
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	75,000	-	-	75,000
78 Special Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(353,087)	(2,543,833)	-	(2,896,920)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	220,000	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(353,087)	(2,543,833)	220,000	(2,896,920)
Fund Balance, Beginning of Year	5,877,334	4,200,000	-	10,187,039
Fund Balance, End of Year	<u>\$ 5,524,247</u>	<u>\$ 1,656,167</u>	<u>\$ 220,000</u>	<u>\$ 7,290,119</u>

Potter County, Texas
Capital Projects Fund
Revenues and Expenditures
2025-26

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimate</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Revenues	\$ 234,051	\$ 238,768	\$ 214,891	\$ 171,913
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	234,051	238,768	214,891	171,913
Expenditures	-	87,599	539,000	525,000
70 Capital Outlay	-	48,878	324,000	350,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	13,620	140,000	100,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	25,101	75,000	75,000
Revenues Over(Under) Expenditures	234,051	151,169	(324,109)	(353,087)
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	234,051	651,169	175,891	(353,087)
Fund Balance, Beginning of Year	4,816,223	5,050,274	5,701,443	5,877,334
Fund Balance, End of Year	<u>\$ 5,050,274</u>	<u>\$ 5,701,443</u>	<u>\$ 5,877,334</u>	<u>\$ 5,524,247</u>

Potter County, Texas
District Courts Building Construction Fund
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 340,123	\$ 214,081	\$ 123,132	\$ 44,328
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	340,123	214,081	123,132	44,328
Expenditures	9,698,546	1,191,568	711,840	2,588,161
70 Capital Outlay	8,835,260	1,031,439	690,410	2,309,591
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	853,414	159,493	21,430	278,570
74 General Operating Expenses	9,872	636	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(9,358,423)	(977,487)	(588,708)	(2,543,833)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,358,423)	(977,487)	(588,708)	(2,543,833)
Fund Balance, Beginning of Year	13,586,082	4,227,659	3,250,172	2,661,464
Fund Balance, End of Year	<u>\$ 4,227,659</u>	<u>\$ 3,250,172</u>	<u>\$ 2,661,464</u>	<u>\$ 117,631</u>

Potter County, Texas
IT Capital Equipment Fund
Revenues and Expenditures
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues				-
57 Other Revenue	\$ -	\$ -	\$ -	\$ -
Expenditures	-	-	-	-
70 Capital Outlay	-	-	-	-
Revenues Over(Under) Expenditures	-	-	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	220,000
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	220,000
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 220,000</u>

Potter County, Texas
Health & Life Insurance Fund
Revenues and Expenditures
2025-26

	Actual	Actual	Estimate	Budget
	2022-23	2023-24	2024-25	2025-26
Operating Revenues	\$ 7,937,767	\$ 8,070,665	\$ 8,901,128	\$ 8,587,282
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	356,805	1,137,282	1,451,128	1,137,282
58 Other Revenue	7,580,962	6,933,383	7,450,000	7,450,000
Operating Expenses	7,139,654	8,819,831	9,305,449	9,733,893
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	150,000	152,000	150,000	150,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
78 Special Expenditures	-	-	-	-
79 Other Expenses	6,989,654	8,667,831	9,155,449	9,583,893
Net Operating Income	798,113	(749,166)	(404,321)	(1,146,611)
Non-operating Income	214,826	240,854	125,914	173,415
57 Interest on Investments	214,826	240,854	125,914	173,415
Net Income (Loss)	1,012,939	(508,312)	(278,407)	(973,196)
Net Position at Beginning of Year	4,500,000	5,512,939	5,004,627	4,726,220
Operating Transfers	-	-	-	-
Net Position at End of Year	\$ 5,512,939	\$ 5,004,627	\$ 4,726,220	\$ 3,753,024

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
General Administration	\$ 7,809,871	\$ 8,254,273	\$ 10,008,289	\$ 10,247,611
1100 County Judge	268,038	274,080	286,251	305,445
60 Salaries & Fringe Benefits	265,323	267,955	274,601	293,795
61000 Salary - County Judge	109,844	111,916	115,320	117,050
61100 Salaries - Assistants	57,036	59,051	60,869	61,782
61300 Salaries - State Supplement	25,200	25,200	25,200	37,800
61301 Salaries - Juvenile Board Supplement	3,881	3,881	3,881	3,881
62000 Group Insurance	25,166	22,561	22,344	23,760
62100 Retirement	29,716	29,966	30,441	31,776
62200 Social Security Tax	14,333	14,787	15,703	16,869
62960 Workers' Compensation Insurance	118	564	782	840
62970 Unemployment Insurance	29	29	61	37
72 Education, Travel & Uniforms	437	1,827	4,000	4,000
72500 Education and Travel	437	1,827	4,000	4,000
74 General Operating Expenses	1,665	3,668	6,650	6,650
74000 Stationery and Supplies	286	2,832	4,500	4,500
74100 Subscriptions	259	386	1,000	1,000
74200 Dues	1,120	450	1,150	1,150
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	613	630	1,000	1,000
76600 Leases - Copier	613	630	1,000	1,000
1110 County Commissioners	248,942	244,735	301,169	306,859
60 Salaries & Fringe Benefits	240,196	243,506	283,769	289,459
61000 Salary - Commissioners	180,441	188,743	194,595	197,514
62000 Group Insurance	18,054	11,613	44,688	47,520
62100 Retirement	27,363	28,271	28,858	28,462
62200 Social Security Tax	13,471	14,295	14,887	15,060
62960 Workers' Compensation Insurance	867	584	741	903
72 Education, Travel & Uniforms	5,751	815	12,000	12,000
72510 Education and Travel - Precinct 1	1,089	200	3,000	3,000
72520 Education and Travel - Precinct 2	1,389	215	3,000	3,000
72530 Education and Travel - Precinct 3	1,000	200	3,000	3,000
72540 Education and Travel - Precinct 4	2,273	200	3,000	3,000
74 General Operating Expenses	2,995	414	5,400	5,400
74000 Stationery and Supplies	65	414	2,200	2,200
74100 Subscriptions	-	-	200	200
74200 Dues	2,930	-	3,000	3,000
1120 Human Resources	395,732	386,146	460,646	469,065
60 Salaries & Fringe Benefits	355,441	377,329	424,580	432,251
61000 Salary - Department Head	74,503	76,538	80,000	81,200
61100 Salaries - Assistants	171,858	186,847	219,867	223,165
62000 Group Insurance	55,488	54,549	55,861	59,400
62100 Retirement	35,969	39,453	44,470	43,859
62200 Social Security Tax	17,353	19,069	22,940	23,284
62960 Workers' Compensation Insurance	147	741	1,142	1,160
62970 Unemployment Insurance	123	132	300	183
72 Education, Travel & Uniforms	152	1,127	3,000	3,500
72500 Education and Travel	152	1,127	3,000	3,500
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual	Actual	Estimated	Budget
	2022 - 23	2023-24	2024-25	2025-26
1120 Human Resources - continued				
73 Contract Services	33,580	-	21,363	24,439
73675 Software Maintenance	33,580	-	21,363	24,439
74 General Operating Expenses	6,559	5,630	8,103	6,375
74000 Stationery and Supplies	5,660	4,677	5,000	5,000
74010 Postage	899	689	700	700
74030 Software Purchases	-	-	-	-
74100 Subscriptions	-	-	300	350
74200 Dues	-	264	300	325
74700 Non-capital Equipment	-	-	1,803	-
76 Equipment / Vehicle Repairs & Maintenance	-	2,060	3,600	2,500
76600 Leases - Copiers	-	2,060	3,600	2,500
1130 Information Technology	1,910,272	2,023,993	2,203,469	2,203,276
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	1,557,622	1,584,223	1,762,453	1,691,251
73675 Software Maintenance	388,457	459,758	691,340	620,138
73560 Contract Services	1,169,165	1,124,465	1,071,113	1,071,113
74 General Operating Expenses	352,650	439,770	441,016	512,025
74000 Stationery and Supplies	-	504	-	-
74030 Software Purchases	-	-	25,090	4,354
74200 Dues	-	-	-	-
74500 Telephone Service	60,620	180,775	151,200	163,800
74520 Internet Service	35,253	37,210	86,836	103,776
74530 Network Connectivity	6,811	2,747	-	12,800
74540 Infrastructure Maintenance	15,404	8,235	12,800	187,295
74550 Cell Phones & Allowances	-	-	-	40,000
74700 Non-capital Equipment	216,183	190,486	135,090	-
74940 Network Expense	18,379	19,813	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
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
1140 Information and Records Management	487,282	497,930	551,301	560,245
60 Salaries & Fringe Benefits	475,336	486,489	528,071	538,065
61000 Salary - Department Head	73,741	75,775	78,095	79,266
61100 Salaries - Assistants	252,909	265,879	287,766	292,082
62000 Group Insurance	75,430	67,499	78,205	83,160
62100 Retirement	49,605	51,249	54,257	53,511
62200 Social Security Tax	23,291	24,951	27,988	28,408
62960 Workers' Compensation Insurance	197	965	1,394	1,415
62970 Unemployment Insurance	163	171	366	223
72 Education, Travel & Uniforms	82	-	3,750	1,700
72300 Uniforms	82	-	750	200
72500 Education and Travel	-	-	3,000	1,500
73 Contract Services	5,440	2,886	8,000	8,000
73560 Contract Services - Shredding	5,440	2,886	8,000	8,000
74 General Operating Expenses	6,018	8,408	9,480	9,480
74000 Stationery and Supplies	4,229	6,411	7,000	7,000
74330 Film and Chemicals	1,309	1,517	2,000	2,000
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	406	147	2,000	3,000
76600 Copier lease				1,000
76000 Auto Expense	406	147	2,000	2,000
1150 General Administrative	1,457,147	1,772,305	2,548,427	2,754,130
60 Salaries & Fringe Benefits	10,072	-	10,000	10,000
62970 Unemployment Insurance	10,072	-	10,000	10,000
73 Contract Services	600,643	712,217	807,302	805,203
73560 Contract Services	3,625	-	35,000	35,000
73700 Property Appraisals	597,018	712,217	772,302	770,203
74 General Operating Expenses	26,925	20,659	42,500	46,500
74000 Stationery and Supplies	925	-	-	-
74085 Bank Fees Expense	-	-	9,000	9,000
74200 Dues	18,729	19,442	22,500	22,500
74310 Publication Expense	3,058	403	10,000	10,000
74920 Awards & Recognition	4,213	814	1,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	141,591	163,163	212,114	220,000
76520 Equipment Repairs & Replacement	12,178	8,538	50,000	50,000
76610 Equipment Leases & Maintenance Agreements	129,413	154,625	162,114	170,000
79 Other Expenditures	677,916	876,266	1,476,511	1,672,427
78400 Lease Expense - Parking Garage	-	-	-	-
79230 Bond Premiums	9,519	1,607	10,000	10,000
79240 Liability Insurance	596,517	686,297	740,744	915,057
79305 Redistricting Expense	5,400	-	-	-
79600 Claims	66,480	185,102	210,767	232,370
79800 Appointed Civil Litigation Counsel	-	3,260	15,000	15,000
79900 Retiree COLA				
79999 Contingency	-	-	500,000	500,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
1200 County Auditor	872,214	920,395	1,118,533	1,076,168
60 Salaries & Fringe Benefits	633,177	702,443	811,750	813,626
61000 Salary - County Auditor	88,616	112,445	119,153	120,940
61100 Salaries - Assistants	367,745	404,436	468,329	475,354
61120 Salaries-Extra Staffing				
62000 Group Insurance	73,444	67,694	89,377	83,160
62100 Retirement	69,207	77,430	87,124	85,926
62200 Social Security Tax	33,663	38,711	44,942	45,616
62960 Workers' Compensation Insurance	274	1,469	2,238	2,272
62970 Unemployment Insurance	228	258	587	358
72 Education, Travel & Uniforms	7,289	5,338	10,000	10,000
72500 Education and Travel	7,289	5,338	10,000	10,000
73 Contract Services	220,785	204,935	285,483	241,242
73560 Contract Services	9,237	3,959	13,195	13,195
73675 Software Maintenance	126,548	112,746	157,288	138,047
73900 Outside Audit Exp	85,000	88,230	115,000	90,000
74 General Operating Expenses	9,299	6,051	9,300	9,300
74000 Stationery and Supplies	5,860	3,847	7,500	7,500
74100 Subscriptions	-	-	500	500
74200 Dues	2,045	445	1,300	1,300
74700 Non-capital Equipment	1,394	1,759	-	-
-- continued --				
1200 County Auditor -- continued				
76 Equipment / Vehicle Repairs & Maintenance	1,664	1,628	2,000	2,000
76600 Leases - Copier	1,664	1,628	2,000	2,000
1210 County Treasurer	274,112	277,616	295,358	298,173
60 Salaries & Fringe Benefits	258,169	262,918	270,408	275,223
61000 Salary - Treasurer	86,737	88,785	91,496	92,868
61100 Salaries - Assistants	95,749	98,045	101,235	102,754
62000 Group Insurance	34,380	33,657	33,516	35,640
62100 Retirement	27,670	27,985	28,582	28,189
62200 Social Security Tax	13,482	13,870	14,744	14,965
62960 Workers' Compensation Insurance	109	527	734	745
62970 Unemployment Insurance	42	49	101	62
72 Education, Travel & Uniforms	3,668	4,201	8,000	6,000
72500 Education and Travel	3,668	4,201	8,000	6,000
74 General Operating Expenses	10,749	8,977	14,750	14,750
74000 Stationery and Supplies	10,394	8,520	14,000	14,000
74100 Subscriptions	-	102	150	150
74200 Dues	355	355	600	600
76 Equipment / Vehicle Repairs & Maintenance	1,526	1,520	2,200	2,200
76600 Leases - Copier	1,526	1,520	2,200	2,200
1220 Purchasing Agent	400,570	384,884	549,571	556,024
60 Salaries & Fringe Benefits	367,584	368,661	503,884	513,024
61000 Salary - Agent	94,868	92,784	99,878	101,376
61100 Salaries - Assistants	173,992	176,283	255,398	259,229
62000 Group Insurance	37,865	38,584	67,033	71,280
62100 Retirement	40,771	40,305	52,687	51,963
62200 Social Security Tax	19,793	19,817	27,179	27,586
62960 Workers' Compensation Insurance	161	754	1,354	1,374
62970 Unemployment Insurance	134	134	355	216
-- continued --				

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual	Actual	Estimated	Budget
	2022 - 23	2023-24	2024-25	2025-26
1220 Purchasing Agent -- continued				
72 Education, Travel & Uniforms	4,614	3,085	15,000	15,000
72500 Education and Travel	4,614	3,085	15,000	15,000
73 Contract Services	15,375	-	10,000	10,000
73675 Software Maintenance	15,375	-	10,000	10,000
74 General Operating Expenses	10,353	10,503	17,187	14,500
74000 Stationery and Supplies	4,959	3,302	4,500	4,500
74100 Subscriptions	5,186	6,542	7,000	7,000
74200 Dues	75	480	500	500
74950 Auction Expense	133	179	2,500	2,500
76 Equipment / Vehicle Repairs & Maintenance	2,644	2,635	3,500	3,500
76000 Auto Expense	2,061	2,032	2,500	2,500
76600 Leases - Copier	583	603	1,000	1,000
1230 Collections	-	-	-	-
60 Salaries & Fringe Benefits	-	-	-	-
61000 Salary - Dept Head	-	-	-	-
61100 Salaries - Assistants	-	-	-	-
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	-
62200 Social Security Tax	-	-	-	-
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	1,492,773	1,472,189	1,693,564	1,718,226
60 Salaries & Fringe Benefits	1,336,140	1,315,512	1,492,164	1,540,226
61000 Salary - Tax Assessor/Collector	82,641	88,785	91,495	92,868
61100 Salaries - Assistants	814,874	820,401	931,226	960,794
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	236,450	201,725	234,615	249,480
62100 Retirement	136,813	135,572	151,670	151,833
62200 Social Security Tax	64,416	66,051	78,238	80,605
62960 Workers' Compensation Insurance	541	2,568	3,897	4,014
62970 Unemployment Insurance	405	410	1,023	632
72 Education, Travel & Uniforms	7,081	6,909	11,000	11,000
72500 Education and Travel	7,081	6,909	11,000	11,000
73 Contract Services	78,264	75,066	85,000	75,000
73500 Sheriff Fees	11,560	4,480	-	-
73675 Software Maintenance	66,704	70,586	85,000	75,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
1300 Tax Assessor/Collector -- continued				
74 General Operating Expenses	67,553	71,003	101,400	87,800
74000 Stationery and Supplies	31,284	28,948	40,000	42,500
74010 Postage	29,595	30,869	40,000	42,500
74100 Subscriptions	1,035	522	1,000	2,500
74200 Dues	300	300	400	300
74610 Sheriff Sale Property Expense	5,339	10,364	20,000	-
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	3,735	3,699	4,000	4,200
76600 Leases - Copier	3,735	3,699	4,000	4,200
Facilities Management	2,827,756	2,856,439	3,735,848	3,821,184
1400 Facilities Maintenance Department	1,740,142	1,695,832	2,277,744	2,310,837
60 Salaries & Fringe Benefits	1,660,065	1,618,618	2,108,885	2,173,950
61000 Salary - Director	95,347	99,192	104,240	105,804
61100 Salaries - Assistants	944,276	994,355	1,324,715	1,344,586
61120 Salaries - Overtime	2,871	12,470	10,000	10,000
62000 Group Insurance	271,251	239,920	323,991	344,520
62100 Retirement	158,322	165,957	213,397	210,442
62200 Social Security Tax	76,030	81,906	110,080	111,720
62960 Workers' Compensation Insurance	111,446	24,265	21,023	46,002
62970 Unemployment Insurance	522	553	1,439	876
72 Education, Travel & Uniforms	3,338	1,956	53,032	16,500
72300 Uniforms	961	-	6,500	6,500
72500 Education and Travel	2,377	1,956	46,532	10,000
74 General Operating Expenses	49,286	57,584	88,320	92,880
74000 Stationery and Supplies	4,735	7,701	9,400	9,400
74430 Maintenance Supplies	1,364	1,370	3,000	3,000
74450 Landscaping	21,292	21,526	37,000	37,000
74460 Janitorial Supplies	19,360	22,401	30,000	30,000
74550 Cell Phones & Allowances	1,882	1,909	1,920	1,900
74700 Non-capital Equipment	-	-	-	5,580
74830 Radio Service	653	2,677	3,500	3,500
74900 Mandated Regulation Compliance	-	-	1,000	500
74960 Employee Safety	-	-	2,000	2,000
74970 Storage Tank Expense	-	-	500	-
76 Equipment / Vehicle Repairs & Maintenance	27,453	17,674	27,507	27,507
76010 Equip Operation - Fuel & Oil	14,155	14,432	20,000	20,000
76050 Equipment Operation - Repairs and Maintenance	12,907	2,824	6,000	6,000
76600 Leases - Copier	391	418	1,507	1,507
1405 Courthouse	183,388	177,670	296,348	248,048
77 Building Repairs & Maintenance	183,388	177,670	296,348	248,048
77000 Building Repairs and Maintenance	53,514	57,650	86,848	94,848
77001 Building Repairs and Maintenance - Projects	-	-	42,800	-
77100 Utilities	120,195	109,960	148,500	135,000
77400 Elevator Service	9,679	10,060	18,200	18,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
1410 Courts Building	287,927	261,413	93,622	-
74 General Operating Expenses	-	400	2,650	-
74970 Storage Tank Expense	-	400	2,650	-
77 Building Repairs & Maintenance	287,927	261,013	90,972	-
77000 Building Repairs and Maintenance	132,178	48,450	43,352	-
77001 Building Repairs and Maintenance - Projects	-	-	-	-
77100 Utilities	155,749	202,095	44,000	-
77400 Elevator Service	-	10,468	3,620	-
1415 Library Building	8,290	10,264	11,000	10,100
77 Building Repairs & Maintenance	8,290	10,264	11,000	10,100
77000 Building Repairs and Maintenance	1,292	1,527	2,000	2,000
77100 Utilities	6,998	8,737	9,000	8,100
1420 Extension Services Building	12,951	19,318	19,650	18,150
77 Building Repairs & Maintenance	12,951	19,318	19,650	18,150
77000 Building Repairs and Maintenance	1,905	7,477	7,150	7,150
77001 Building Repairs and Maintenance - Projects	-	-	-	-
77100 Utilities	11,046	11,841	12,500	11,000
1440 Santa Fe Building	348,274	396,468	712,465	507,573
77 Building Repairs & Maintenance	348,274	396,468	712,465	507,573
77000 Building Repairs and Maintenance	107,083	110,577	170,000	171,323
77001 Building Repairs and Maintenance - Projects	-	43,396	225,715	44,000
77100 Utilities	241,191	224,219	269,500	245,000
77300 Auditorium Expense	-	-	10,000	10,000
77400 Elevator Service	-	18,276	37,250	37,250
1455 Baseball Stadium	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repairs and Maintenance	-	-	-	-
77100 Utilities	-	-	-	-
1460 JP#3 Office Building	13,502	13,235	17,000	17,000
77 Building Repairs & Maintenance	13,502	13,235	17,000	17,000
77000 Building Repairs and Maintenance	3,960	4,281	6,000	7,000
77100 Utilities	9,542	8,954	11,000	10,000
1465 Bowie Annex	17,299	16,161	65,700	70,700
77 Building Repairs & Maintenance	17,299	16,161	65,700	70,700
77000 Building Repairs and Maintenance	2,502	2,539	8,500	8,500
77001 Building Repairs and Maintenance - Projects	-	-	40,200	40,200
77100 Utilities	14,797	13,622	17,000	22,000
1475 W. 6th Annex	63	-	-	-
77 Building Repairs & Maintenance	63	-	-	-
77000 Building Repairs and Maintenance	-	-	-	-
77100 Utilities	63	-	-	-

Potter County, Texas
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Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
1480 Law Enforcement Center	147,869	181,718	181,032	205,922
74 General Operating Expenses	-	-	-	8,000
74450 Grounds Maintenance	-	-	-	8,000
77 Building Repairs & Maintenance	147,869	181,718	181,032	197,922
77000 Building Repairs and Maintenance	37,769	62,041	59,922	67,922
77100 Utilities	110,100	119,677	121,110	130,000
1481 Vehicle Maintenance Garage	30,539	33,105	33,072	40,000
77 Building Repairs & Maintenance	30,539	33,105	33,072	40,000
77000 Building Repairs and Maintenance	5,019	1,610	5,000	5,000
77100 Utilities	25,520	31,495	28,072	35,000
1490 Fire Station #1	37,512	51,255	28,215	31,750
74 General Operating Expenses	500	-	1,750	1,750
74450 Grounds Maintenance	500	-	1,750	1,750
77 Building Repairs & Maintenance	37,012	51,255	26,465	30,000
77000 Building Repairs and Maintenance	10,474	21,804	12,715	15,000
77100 Utilities	26,538	25,731	13,750	15,000
77400 Elevator Service	-	3,720	-	-
1491 Fire Station #3	-	-	78,515	36,050
74 General Operating Expenses	-	-	46,910	1,750
74450 Grounds Maintenance	-	-	1,750	1,750
77 Building Repairs & Maintenance	-	-	31,605	34,300
77000 Building Repairs and Maintenance	-	-	13,555	15,000
77100 Utilities	-	-	13,750	15,000
77400 Elevator Service	-	-	4,300	4,300
1495 Sims Building	-	18	5,000	5,000
77 Building Repairs & Maintenance	-	18	5,000	5,000
77000 Building Repairs and Maintenance	-	18	5,000	5,000
1496 Justice Center	-	-	221,018	320,054
77 Building Repairs & Maintenance	-	-	221,018	320,054
77000 Building Repairs and Maintenance	-	-	81,518	90,318
77000 Projects	-	-	-	90,236
77100 Utilities	-	-	120,000	120,000
77400 Elevator Service	-	-	19,500	19,500
Election Administration	526,073	587,430	707,850	768,520
1500 Elections / Voter Registration	526,073	587,430	707,850	768,520
60 Salaries & Fringe Benefits	389,221	415,842	493,900	545,770
61000 Salary - Elections Administrator	75,625	77,661	80,038	81,239
61100 Salaries - Assistants	146,491	151,380	163,114	165,561
61120 Salaries - Extra Help, Clerk & Judges	84,361	104,703	130,000	170,000
62000 Group Insurance	24,877	23,396	44,688	47,520
62100 Retirement	36,162	35,552	45,700	47,820
62200 Social Security Tax	21,435	22,356	28,550	31,890
62960 Workers' Compensation Insurance	151	675	1,430	1,590
62970 Unemployment Insurance	119	119	380	150
72 Education, Travel & Uniforms	6,390	4,466	6,500	8,000
72500 Education and Travel	6,390	4,466	6,500	8,000
73 Contract Services	79,667	81,981	110,000	124,000
73560 Programming, Site Support, Maint	79,667	81,981	110,000	124,000
74 General Operating Expenses	46,536	80,302	91,650	85,750
74000 Stationery and Supplies	27,819	44,980	65,000	50,000
74010 Postage	17,048	32,521	25,000	34,000
74100 Subscriptions	262	-	-	-
74200 Dues	300	150	450	550
74550 Cell Phones & Allowances	1,107	2,651	1,200	1,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual	Actual	Estimated	Budget
	2022 - 23	2023-24	2024-25	2025-26
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,259	4,839	5,800	5,000
76600 Copier Rental	4,259	4,839	5,800	5,000
76610 Equipment Rental	-	-	-	-

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
Judicial	17,624,346	20,370,605	25,410,438	27,233,504
2100 County Clerk	1,121,976	1,207,389	1,370,863	1,399,039
60 Salaries & Fringe Benefits	956,157	930,047	1,067,088	1,087,239
61000 Salary - County Clerk	86,738	88,785	91,495	92,868
61100 Salaries - Assistants	568,261	562,384	649,183	658,921
62000 Group Insurance	155,248	132,748	156,410	166,320
62100 Retirement	98,784	97,539	109,850	108,340
62200 Social Security Tax	46,449	46,468	56,670	57,520
62960 Workers' Compensation Insurance	393	1,842	2,830	2,870
62970 Unemployment Insurance	284	281	650	400
72 Education, Travel & Uniforms	2,899	3,568	7,000	7,000
72500 Education and Travel	2,899	3,568	7,000	7,000
73 Contract Services	135,958	237,081	252,000	260,000
73560 Contract Services - Archive Fees	8,500	95,739	100,000	100,000
73675 Software Maintenance	127,458	141,342	152,000	160,000
74 General Operating Expenses	22,868	32,635	39,275	39,300
74000 Stationery and Supplies	17,749	29,656	33,000	33,000
74100 Subscriptions	2,248	-	2,800	2,800
74200 Dues	325	1,095	475	500
74320 Microfilm and Copier Supplies	2,546	1,884	3,000	3,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,094	4,058	5,500	5,500
76600 Leases - Copier	4,094	4,058	5,500	5,500
2110 District Clerk	1,355,902	1,392,966	1,703,001	1,729,038
60 Salaries & Fringe Benefits	1,209,535	1,239,359	1,387,966	1,414,003
61000 Salary - District Clerk	86,738	88,785	91,495	92,867
61100 Salaries - Assistants	756,718	785,888	873,744	886,850
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	178,352	168,201	201,098	213,840
62100 Retirement	127,961	131,022	143,145	141,177
62200 Social Security Tax	58,882	62,608	73,841	74,948
62960 Workers' Compensation Insurance	506	2,462	3,678	3,733
62970 Unemployment Insurance	378	393	965	588
72 Education, Travel & Uniforms	3,514	1,960	10,000	10,000
72500 Education and Travel	3,514	1,960	10,000	10,000
73 Contract Services	100,000	100,000	236,525	236,525
73560 Contract Services - Archive Fees	-	-	136,525	136,525
73620 CSCD Collection Fee	-	-	-	-
73675 Software Maintenance	100,000	100,000	100,000	100,000
74 General Operating Expenses	29,274	40,385	56,510	56,510
74000 Stationery and Supplies	12,385	23,795	31,000	31,000
74010 Postage	14,487	15,742	20,000	20,000
74100 Subscriptions	2,225	646	5,110	5,110
74200 Dues	177	202	400	400
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	13,579	11,262	12,000	12,000
76610 Leases - Copier	13,579	11,262	12,000	12,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2120 Court of Appeals	10,281	10,266	10,254	14,491
60 Salaries & Fringe Benefits	10,281	10,266	10,254	14,491
61300 Salary Supplements - Judges	8,372	8,372	8,372	11,872
62100 Retirement	1,269	1,254	1,242	1,711
62200 Social Security Tax	640	640	640	908
2125 Specialty Courts	43,803	38,550	25,520	18,510
60 Salaries & Fringe Benefits	37,043	32,310	17,580	12,270
61100 Salaries - Assistants	-	-	-	-
61120 Salaries- Extra Staffing	34,375	30,000	10,000	10,000
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	4,970	1,450
62200 Social Security Tax	2,630	2,295	2,570	770
62960 Workers' Compensation Insurance	21	-	-	40
62970 Unemployment Insurance	17	15	40	10
72 Education, Travel & Uniforms	-	-	1,200	-
72500 Education and Travel	-	-	1,200	-
73 Contract Services	6,760	6,240	6,240	6,240
73675 Software Maintenance	6,760	6,240	6,240	6,240
74 General Operating Expenses	-	-	500	-
74000 Stationery and Supplies	-	-	-	-
74920 Awards, Recognition and Meetings	-	-	500	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76000 Auto Expense - Mileage	-	-	-	-
2130 47th District Court	371,932	387,692	433,934	462,009
60 Salaries & Fringe Benefits	357,046	371,417	406,884	434,454
61000 Salary Supplement - Judge	14,119	14,120	14,120	21,119
61100 Salaries - Assistants	250,117	253,902	261,893	269,757
61120 Salaries - Extra Help	12,677	13,535	17,500	25,000
61301 Salaries - Juvenile Board Supplement	3,881	3,881	3,876	3,876
62000 Group Insurance	13,808	22,686	33,516	35,640
62100 Retirement	40,923	40,729	49,073	51,212
62200 Social Security Tax	21,232	21,672	25,314	27,187
62960 Workers' Compensation Insurance	158	758	1,261	450
62970 Unemployment Insurance	131	134	331	213
72 Education, Travel & Uniforms	6,368	1,811	11,250	11,250
72300 Uniforms	334	297	750	750
72500 Education and Travel	4,267	280	5,000	5,000
72501 Court Coordinator Training	516	897	2,000	2,000
72502 Court Reporter Training	1,251	12	2,000	2,000
72503 Bailiff Training	-	325	1,500	1,500
74 General Operating Expenses	8,110	14,014	14,600	15,105
74000 Stationery and Supplies	6,586	6,639	7,500	5,000
74100 Subscriptions	219	3,355	2,500	6,680
74200 Dues	125	148	1,200	800
74700 Non-capital Equipment	1,180	3,872	3,400	2,625
76 Equipment / Vehicle Repairs & Maintenance	408	450	1,200	1,200
76600 Leases - Copier	408	450	1,200	1,200

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

		Actual	Actual	Estimated	Budget
		2022 - 23	2023-24	2024-25	2025-26
2140	108th District Court	380,643	401,818	423,443	458,730
60	Salaries & Fringe Benefits	365,377	375,064	399,193	427,340
61000	Salary Supplement - Judge	14,119	14,119	14,124	21,120
61100	Salaries - Assistants	247,248	255,411	261,893	269,757
61120	Salaries - Extra Help	15,403	15,628	17,500	25,000
61301	Salaries - Juvenile Board Supplement	3,881	3,881	3,876	3,876
62000	Group Insurance	23,085	22,619	33,516	35,640
62100	Retirement	40,660	40,964	44,103	46,076
62200	Social Security Tax	20,692	21,538	22,751	24,461
62960	Workers' Compensation Insurance	158	769	1,133	1,218
62970	Unemployment Insurance	131	135	297	192
72	Education, Travel & Uniforms	4,103	3,636	11,250	11,250
72300	Uniforms	511	162	750	750
72500	Education and Travel	1,075	60	5,000	5,000
72501	Court Coordinator Training	1,212	1,623	2,000	2,000
72502	Court Reporter Training	1,081	1,575	2,000	2,000
72503	Bailiff Training	224	216	1,500	1,500
74	General Operating Expenses	10,008	21,992	11,500	18,640
74000	Stationery and Supplies	8,176	9,408	7,000	5,000
74100	Subscriptions	1,192	3,333	1,600	6,915
74200	Dues	640	1,295	1,200	800
74700	Non-capital Equipment	-	7,956	1,700	5,925
76	Equipment / Vehicle Repairs & Maintenance	1,155	1,126	1,500	1,500
76600	Leases - Copier	1,155	1,126	1,500	1,500
2150	181st District Court	389,647	393,521	425,264	456,209
60	Salaries & Fringe Benefits	376,626	377,438	396,120	427,339
61000	Salary Supplement - Judge	14,119	14,119	14,124	21,119
61100	Salaries - Assistants	248,493	254,622	261,893	269,757
61120	Salaries - Extra Help	10,967	8,624	15,000	25,000
61301	Salaries - Juvenile Board Supplement	3,881	3,881	3,876	3,876
62000	Group Insurance	37,775	33,875	33,516	35,640
62100	Retirement	40,411	40,837	43,733	46,076
62200	Social Security Tax	20,694	20,605	22,559	24,461
62960	Workers' Compensation Insurance	156	743	1,124	1,218
62970	Unemployment Insurance	130	132	295	192
72	Education, Travel & Uniforms	2,667	3,922	11,250	11,250
72300	Uniforms	744	592	750	750
72500	Education and Travel	930	175	5,000	5,000
72501	Court Coordinator Training	292	1,067	2,000	2,000
72502	Court Reporter Training	701	1,283	2,000	2,000
72503	Bailiff Training	-	805	1,500	1,500
74	General Operating Expenses	10,026	11,744	16,894	16,620
74000	Stationery and Supplies	4,761	4,710	7,500	5,000
74100	Subscriptions	1,100	2,520	2,500	6,445
74200	Dues	125	135	1,200	750
74700	Non-capital Equipment	4,040	4,379	5,694	4,425
76	Equipment / Vehicle Repairs & Maintenance	328	417	1,000	1,000
76600	Leases - Copier	328	417	1,000	1,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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		Actual	Actual	Estimated	Budget
		2022 - 23	2023-24	2024-25	2025-26
2160	251st District Court	427,825	376,593	424,743	459,624
60	Salaries & Fringe Benefits	399,030	362,453	399,193	427,339
61000	Salary Supplement - Judge	24,619	3,620	14,124	21,119
61100	Salaries - Assistants	254,784	248,772	261,893	269,757
61120	Salaries - Extra Help	13,771	12,752	17,500	25,000
61301	Salaries - Juvenile Board Supplement	3,876	3,881	3,876	3,876
62000	Group Insurance	33,516	33,858	33,516	35,640
62100	Retirement	45,749	38,382	44,103	46,076
62200	Social Security Tax	22,207	20,302	22,751	24,461
62960	Workers' Compensation Insurance	218	755	1,133	1,218
62970	Unemployment Insurance	290	131	297	192
72	Education, Travel & Uniforms	12,250	4,116	11,250	11,250
72300	Uniforms	750	750	750	750
72500	Education and Travel	6,000	-	5,000	5,000
72501	Court Coordinator Training	2,000	772	2,000	2,000
72502	Court Reporter Training	2,000	2,594	2,000	2,000
72503	Bailiff Training	1,500	-	1,500	1,500
74	General Operating Expenses	15,045	9,575	12,800	19,535
74000	Stationery and Supplies	7,500	5,859	7,500	7,500
74100	Subscriptions	2,500	1,758	2,500	2,500
74200	Dues	1,200	360	1,200	4,910
74700	Non-capital Equipment	3,845	1,598	1,600	4,625
76	Equipment / Vehicle Repairs & Maintenance	1,500	449	1,500	1,500
76600	Leases - Copier	1,500	449	1,500	1,500
2170	320th District Court	389,193	404,086	432,240	462,865
60	Salaries & Fringe Benefits	365,982	382,886	406,890	435,360
61000	Salary Supplement - Judge	14,074	14,120	14,124	21,120
61100	Salaries - Assistants	234,133	253,902	261,893	269,757
61120	Salaries - Extra Help	16,712	14,599	17,500	25,000
61301	Salaries - Juvenile Board Supplement	3,868	3,876	3,876	3,876
62000	Group Insurance	31,474	33,875	33,516	35,640
62100	Retirement	43,261	40,729	49,074	51,212
62200	Social Security Tax	22,147	20,893	25,315	27,188
62960	Workers' Compensation Insurance	171	758	1,261	1,354
62970	Unemployment Insurance	142	134	331	213
72	Education, Travel & Uniforms	8,850	7,431	11,250	11,250
72300	Uniforms	742	627	750	750
72500	Education and Travel	2,322	3,629	5,000	5,000
72501	Court Coordinator Training	1,222	778	2,000	2,000
72502	Court Reporter Training	1,850	1,800	2,000	2,000
72503	Bailiff Training	2,714	597	1,500	1,500
74	General Operating Expenses	13,990	13,423	12,900	15,055
74000	Stationery and Supplies	8,390	7,859	7,500	5,000
74100	Subscriptions	-	1,756	2,500	6,680
74200	Dues	800	586	1,200	750
74700	Non-capital Equipment	4,800	3,222	1,700	2,625
76	Equipment / Vehicle Repairs & Maintenance	371	346	1,200	1,200
76600	Leases - Copier	371	346	1,200	1,200

Potter County, Texas
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2175 Associate Judge Child Support	177	3,730	1,500	2,325
74 General Operating Expenses	177	3,730	1,500	2,325
74000 Stationery and Supplies	177	465	1,500	2,325
74700 Non-capital Equipment	-	3,265	-	-
2185 Associate Judge Child Protection	35,629	35,136	48,485	48,328
60 Salaries & Fringe Benefits	34,182	33,707	45,985	45,828
61120 Salaries - Extra Help	31,709	31,209	37,500	37,500
62100 Retirement	-	-	5,561	5,404
62200 Social Security Tax	2,438	2,402	2,869	2,869
62960 Workers' Compensation Insurance	19	80	30	30
62970 Unemployment Insurance	16	16	25	25
74 General Operating Expenses	1,447	1,429	2,500	2,500
74000 Stationery and Supplies	1,447	1,429	2,500	2,500
2190 County Court at Law #1	588,851	606,293	625,151	692,225
60 Salaries & Fringe Benefits	571,184	585,491	605,801	662,670
61000 Salary - Judge	85,853	87,899	90,584	111,500
61100 Salaries - Assistants	246,812	252,939	260,668	264,578
61120 Salaries - Extra Help	9,040	10,416	8,000	8,000
61300 Salary - State Supplement	84,000	84,000	84,000	105,000
61301 Salaries - Juvenile Board Supplement	3,881	3,881	4,082	4,082
61302 Salaries - Visiting Judges	4,362	3,643	9,000	9,000
62000 Group Insurance	42,026	44,984	44,688	47,520
62100 Retirement	63,772	64,219	67,674	72,361
62200 Social Security Tax	31,047	32,135	34,910	38,415
62960 Workers' Compensation Insurance	261	1,241	1,739	1,913
62970 Unemployment Insurance	130	134	456	301
72 Education, Travel & Uniforms	7,139	7,786	10,650	10,650
72300 Uniforms	55	86	650	650
72500 Education and Travel	2,668	1,790	4,000	4,000
72501 Court Coordinator Training	1,481	1,691	2,000	2,000
72502 Court Reporter Training	1,115	1,737	2,000	2,000
72503 Bailiff Training	1,820	2,482	2,000	2,000
74 General Operating Expenses	9,991	12,531	8,100	18,305
74000 Stationery and Supplies	5,539	4,726	6,100	6,100
74100 Subscriptions	987	2,077	1,000	5,180
74200 Dues	1,105	1,235	1,000	1,000
74700 Non-capital Equipment	2,360	4,493	-	6,025
76 Equipment / Vehicle Repairs & Maintenance	537	485	600	600
76600 Leases - Copier	537	485	600	600
2191 Veterans' Treatment Court (formerly 5305)	15,967	40,477	76,769	77,804
60 Salaries & Fringe Benefits	14,091	35,029	48,934	49,604
61100 Salaries - Assistants	11,482	28,478	35,117	35,644
62000 Group Insurance	18	59	5,754	5,940
62100 Retirement	1,723	4,266	5,208	5,136
62200 Social Security Tax	855	2,132	2,686	2,727
62960 Workers' Compensation Insurance	7	80	134	136
62970 Unemployment Insurance	6	14	35	21
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2191 Veterans' Treatment Court - continued				
72 Education, Travel & Uniforms	-	1,327	1,500	1,500
72500 Education and Travel	-	1,327	1,500	1,500
73 Contract Services	-	3,456	22,385	20,300
73560 Contract Services	-	1,266	20,000	18,000
73585 Electronic Monitoring	-	2,190	2,385	2,300
74 General Operating Expenses	1,876	665	3,950	6,400
74000 Stationery and Supplies	820	335	400	2,800
74120 Drug Tests	148	-	2,600	2,600
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	908	330	950	1,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-
2200 County Court at Law #2	518,462	599,259	622,611	686,347
60 Salaries & Fringe Benefits	504,264	582,314	597,811	654,712
61000 Salary - Judge	85,853	87,899	90,584	111,500
61100 Salaries - Assistants	246,932	253,059	260,792	264,704
61120 Salaries - Extra Help	10,962	8,536	8,000	8,000
61300 Salary - State Supplement	8,400	84,000	84,000	105,000
61301 Salaries - Juvenile Board Supplement	3,881	3,881	3,960	3,960
61302 Salaries - Visiting Judges	2,784	2,089	2,500	2,500
62000 Group Insurance	50,349	45,147	44,688	47,520
62100 Retirement	63,790	64,237	66,711	71,425
62200 Social Security Tax	30,922	32,092	34,412	37,918
62960 Workers' Compensation Insurance	261	1,242	1,714	1,888
62970 Unemployment Insurance	130	132	450	297
72 Education, Travel & Uniforms	7,157	6,710	13,000	14,000
72300 Uniforms	-	113	500	500
72500 Education and Travel	3,741	2,381	5,000	5,000
72501 Court Coordinator Training	1,150	1,642	2,500	3,000
72502 Court Reporter Training	902	-	2,500	3,000
72503 Bailiff Training	1,364	2,574	2,500	2,500
74 General Operating Expenses	6,670	9,864	10,800	16,635
74000 Stationery and Supplies	5,945	3,100	5,500	6,000
74100 Subscriptions	725	1,946	1,500	5,210
74200 Dues	-	946	1,000	1,000
74700 Non-capital Equipment	-	3,872	2,800	4,425
76 Equipment / Vehicle Repairs & Maintenance	371	371	1,000	1,000
76600 Leases - Copier	371	371	1,000	1,000
2201 Mental Health Specialty Court	16,281	37,462	59,284	60,233
60 Salaries & Fringe Benefits	14,091	35,028	48,934	49,604
61100 Salaries - Assistants	11,482	28,478	35,117	35,644
62000 Group Insurance	18	58	5,754	5,940
62100 Retirement	1,723	4,266	5,208	5,136
62200 Social Security Tax	855	2,132	2,686	2,727
62960 Workers' Compensation Insurance	7	80	134	136
62970 Unemployment Insurance	6	14	35	21
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2201 Mental Health Specialty Court - continued				
72 Education, Travel & Uniforms	-	1,100	1,500	1,500
72500 Education and Travel	-	1,100	1,500	1,500
73 Contract Services	40	45	6,500	6,229
73320 Counseling Services	-	-	-	-
73560 Contract Services	40	-	4,000	4,000
73561 Uber	-	45	2,000	1,729
73585 Electronic Monitoring	-	-	500	500
74 General Operating Expenses	2,150	1,289	2,350	2,900
74000 Stationery and Supplies	1,154	326	400	900
74120 Drug Tests	148	-	1,000	1,000
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	848	963	950	1,000
2210 Justice of the Peace, Precinct #1	323,329	329,711	361,417	367,273
60 Salaries & Fringe Benefits	297,990	306,249	323,487	329,443
61000 Salary - Judge	87,583	89,650	92,386	93,772
61100 Salaries - Assistants	124,308	129,193	134,352	136,367
61120 Salaries - Extra Help	-	-	-	-
62000 Group Insurance	37,883	37,700	44,688	47,520
62100 Retirement	32,204	32,853	33,625	33,163
62200 Social Security Tax	15,822	16,170	17,345	17,606
62960 Workers' Compensation Insurance	128	618	864	877
62970 Unemployment Insurance	62	65	227	138
72 Education, Travel & Uniforms	1,641	619	3,500	3,500
72500 Education and Travel	1,641	619	3,500	3,500
73 Contract Services	8,992	8,992	18,000	18,000
73675 Software Maintenance	8,992	8,992	18,000	18,000
74 General Operating Expenses	13,409	12,551	15,030	14,930
74000 Stationery and Supplies	12,514	11,656	14,000	14,000
74100 Subscriptions	-	-	100	-
74200 Dues	415	415	450	450
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,297	1,300	1,400	1,400
76600 Leases - Copier	1,297	1,300	1,400	1,400
2220 Justice of the Peace, Precinct #2	252,087	258,074	293,584	298,191
60 Salaries & Fringe Benefits	229,996	235,775	260,080	264,687
61000 Salary - Judge	87,583	89,650	92,386	93,772
61100 Salaries - Assistants	85,105	87,664	91,871	93,249
62000 Group Insurance	17,991	17,992	33,516	35,640
62100 Retirement	26,259	26,632	27,325	26,950
62200 Social Security Tax	12,911	13,294	14,096	14,307
62960 Workers' Compensation Insurance	104	499	702	713
62970 Unemployment Insurance	43	44	184	56
72 Education, Travel & Uniforms	4,826	3,073	3,500	3,500
72500 Education and Travel	4,826	3,073	3,500	3,500
73 Contract Services	8,992	8,992	17,000	17,000
73675 Software Maintenance	8,992	8,992	17,000	17,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2220 Justice of the Peace, Precinct #2 - continued				
74 General Operating Expenses	7,611	9,534	11,704	11,704
74000 Stationery and Supplies	6,971	8,853	10,324	10,324
74100 Subscriptions	-	86	500	500
74200 Dues	160	115	400	400
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	662	700	1,300	1,300
76600 Leases - Copier	662	700	1,300	1,300
2230 Justice of the Peace, Precinct #3	327,003	336,877	366,362	372,106
60 Salaries & Fringe Benefits	302,531	308,682	329,067	334,811
61000 Salary - Judge	87,583	89,650	92,386	93,772
61100 Salaries - Assistants	128,535	134,538	138,715	140,796
62000 Group Insurance	37,865	33,968	44,688	47,520
62100 Retirement	32,845	33,653	34,272	33,801
62200 Social Security Tax	15,509	16,173	17,679	17,944
62960 Workers' Compensation Insurance	130	633	1,051	894
62970 Unemployment Insurance	64	67	276	84
72 Education, Travel & Uniforms	2,923	5,569	3,500	3,500
72500 Education and Travel	2,923	5,569	3,500	3,500
73 Contract Services	8,992	8,992	17,000	17,000
73675 Software Maintenance	8,992	8,992	17,000	17,000
74 General Operating Expenses	11,571	12,703	14,295	14,295
74000 Stationery and Supplies	10,676	11,808	13,000	13,000
74100 Subscriptions	-	-	400	400
74200 Dues	415	415	415	415
74550 Cell Phones & Allowances	480	480	480	480
76 Equipment / Vehicle Repairs & Maintenance	986	931	2,500	2,500
76600 Leases - Copier	986	931	2,500	2,500
2240 Justice of the Peace, Precinct #4	259,462	299,241	351,179	357,047
60 Salaries & Fringe Benefits	237,084	275,246	320,649	326,517
61000 Salary - Judge	87,583	89,650	92,386	93,772
61100 Salaries - Assistants	85,107	110,129	132,044	134,025
62000 Group Insurance	25,291	27,392	44,688	47,520
62100 Retirement	26,259	29,996	33,283	32,826
62200 Social Security Tax	12,698	15,043	17,169	17,426
62960 Workers' Compensation Insurance	104	580	855	868
62970 Unemployment Insurance	42	56	224	80
72 Education, Travel & Uniforms	3,034	2,929	3,500	3,500
72500 Education and Travel	3,034	2,929	3,500	3,500
73 Contract Services	8,992	8,992	17,000	17,000
73675 Software Maintenance	8,992	8,992	17,000	17,000
74 General Operating Expenses	8,721	10,409	8,730	8,730
74000 Stationery and Supplies	8,055	8,148	7,500	7,500
74100 Subscriptions	86	88	400	400
74200 Dues	100	160	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	1,533	-	-
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Potter County, Texas
General Fund
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2240 Justice of the Peace, Precinct #4 -continued				
76 Equipment / Vehicle Repairs & Maintenance	1,631	1,665	1,300	1,300
76600 Leases - Copier	1,631	1,665	1,300	1,300
2250 Jury and Jury Related	327,692	458,797	610,055	615,480
60 Salaries & Fringe Benefits	189,204	197,454	222,723	228,158
61100 Salaries - Assistants	128,547	138,608	149,397	151,638
61160 Salaries - Grand Jury Bailiff	4,553	4,500	5,500	5,500
62000 Group Insurance	26,263	22,418	33,516	35,640
62100 Retirement	19,785	20,762	22,160	22,650
62200 Social Security Tax	9,910	10,687	11,430	12,030
62960 Workers' Compensation Insurance	80	407	570	600
62970 Unemployment Insurance	66	72	150	100
72 Education, Travel & Uniforms	-	-	2,000	2,000
72500 Education and Travel	-	-	2,000	2,000
73 Contract Services	99,412	208,295	330,332	330,322
73675 Software Maintenance	11,484	11,167	107,332	107,322
73800 Jury Board	7,512	2,766	3,000	3,000
73811 Salary - Grand Jurors	8,380	33,216	48,000	48,000
73812 Salary - Petit Jury	72,036	161,146	172,000	172,000
74 General Operating Expenses	34,761	48,176	50,000	50,000
74000 Stationery and Supplies	2,190	5,117	10,000	10,000
74010 Postage	32,571	43,059	40,000	40,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,315	4,872	5,000	5,000
76600 Leases - Copier	4,315	4,872	5,000	5,000
2260 County Attorney	2,460,818	2,588,767	2,797,700	3,393,822
60 Salaries & Fringe Benefits	2,382,174	2,514,359	2,693,900	3,226,272
61000 Salary - County Attorney	113,330	115,406	126,861	128,764
61100 Salaries - Assistants	1,539,820	1,676,848	1,785,148	2,160,364
61120 Salaries - Extra Staffing	26,802	6,088	6,700	6,700
61150 Salaries - State Mandated Longevity	10,280	12,360	12,500	14,000
61300 Salaries - State Supplements	42,000	49,771	42,000	52,500
62000 Group Insurance	254,973	238,370	268,131	332,640
62100 Retirement	261,218	272,900	292,627	343,537
62200 Social Security Tax	125,540	134,285	150,950	177,212
62960 Workers' Compensation Insurance	7,423	7,496	7,064	8,293
62970 Unemployment Insurance	788	835	1,919	2,262
72 Education, Travel & Uniforms	19,769	23,268	23,400	26,900
72300 Uniforms	-	-	-	-
72500 Education and Travel	19,769	16,720	21,000	21,600
72505 Education and Travel - State Allocation	-	6,548	2,400	5,300
73 Contract Services	10,307	14,565	25,400	81,400
73350 Medical Services	-	-	-	-
73400 Witness Expense	455	-	200	200
73410 Victim Assistance Expense	-	-	200	200
73500 Sheriff Fees	-	565	-	-
73675 Software Maintenance	9,852	14,000	25,000	81,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2260 County Attorney - continued				
74 General Operating Expenses	36,447	25,479	41,500	43,700
74000 Stationery and Supplies	12,446	18,455	18,000	20,200
74100 Subscriptions	15,010	1,257	17,000	17,000
74200 Dues	3,641	4,802	4,100	4,100
74550 Cell Phones & Allowances	1,466	965	2,400	2,400
74700 Non-capital Equipment	3,884	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	12,121	11,096	13,500	15,550
76000 Auto Mileage and Car Expense	9,440	8,277	10,000	10,000
76600 Leases - Copier	2,681	2,819	3,500	5,550
2270 District Attorney	3,505,652	3,710,171	4,981,739	5,230,351
60 Salaries & Fringe Benefits	3,349,726	3,561,923	4,686,739	4,816,816
61000 Salary Supplement - District Attorney	31,483	38,791	40,030	40,030
61100 Salaries - Assistants	2,438,841	2,599,202	3,392,757	3,466,106
61120 Salaries - Extra Staffing	7,346	7,687	6,768	6,700
61150 Salaries - State Mandated Longevity	31,840	31,313	34,668	40,000
61300 Salaries - State Supplement	-	14,070	10,920	10,920
62000 Group Insurance	262,941	256,557	402,196	451,440
62100 Retirement	381,803	403,131	516,850	513,540
62200 Social Security Tax	185,917	200,323	266,620	272,630
62960 Workers' Compensation Insurance	8,323	9,523	12,480	13,330
62970 Unemployment Insurance	1,232	1,326	3,450	2,120
72 Education, Travel & Uniforms	23,897	23,056	45,000	63,960
72300 Uniforms	-	-	-	-
72500 Education and Travel	22,997	23,056	45,000	60,000
72505 Education and Travel - State Allocation	900	-	-	3,960
73 Contract Services	67,073	72,125	157,000	216,000
73350 Medical Services	-	-	-	-
73400 Witness Expense	57,221	49,566	90,000	95,000
73500 Sheriff Fees	-	65	2,000	2,000
73675 Software Maintenance	9,852	22,494	65,000	119,000
74 General Operating Expenses	54,161	43,555	77,000	107,575
74000 Stationery and Supplies	21,519	21,725	35,000	35,000
74100 Subscriptions	13,662	601	17,000	17,000
74200 Dues	6,297	7,811	9,000	11,000
74550 Cell Phones & Allowances	6,414	6,247	8,000	8,000
74700 Non-capital Equipment	4,474	6,010	5,000	33,575
74930 Investigative Fund	1,795	1,161	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	10,795	9,512	16,000	26,000
76000 Auto Mileage and Car Expense	5,166	4,146	8,000	18,000
76600 Leases - Copier	5,629	5,366	8,000	8,000
2275 Bail Bond Board Administration	-	931	2,000	2,000
72 Education, Travel & Uniforms	-	931	1,500	1,500
72500 Education and Travel	-	931	1,500	1,500
74 General Operating Expenses	-	-	500	500
74000 Stationery & Supplies	-	-	500	500

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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2280 General Judicial	2,849,532	3,184,285	3,568,000	3,887,149
73 Contract Services	2,709,442	3,067,219	2,898,000	3,195,500
73000 Court Appointed Attorneys	2,510,702	2,803,662	2,625,000	2,835,000
73010 Investigator Fees	21,231	8,478	25,000	45,000
73025 Interpreter Fees	25,192	34,265	40,000	45,000
73070 Magistration Attorney	-	-	20,000	25,000
73085 Mediation Fee	300	2,640	7,500	10,000
73350 Medical Services	68,063	72,634	72,000	72,000
73100 Court Reporters	52,628	127,453	75,000	130,000
73400 Witness Expense	7,500	2,500	8,500	8,500
73560 Contract Services - Magistrate	23,826	15,587	25,000	25,000
74 General Operating Expenses	89,575	116,883	95,000	116,649
74000 Stationery & Supplies	-	-	-	-
74100 Legal Server Subscriptions	67,156	92,449	70,000	90,000
74200 Dues	22,419	24,434	25,000	26,649
79 Other Expenditures	50,515	183	575,000	575,000
79810 Visiting Judge	1,309	183	25,000	25,000
79812 Change of Venue	-	-	75,000	75,000
79815 Capital/Civil Commitment Cases	-	-	400,000	400,000
79816 Public Defender for Capital Cases	49,206	-	75,000	75,000
2282 Managed Assigned Counsel	597,706	457,905	608,456	630,207
60 Salaries & Fringe Benefits	526,900	413,728	539,356	559,107
61000 Salary - Director	82,143	57,623	145,000	160,000
61100 Salaries - Assistants	292,446	251,708	248,200	247,921
62000 Group Insurance	68,155	42,306	55,861	59,400
62100 Retirement	54,605	37,631	58,312	58,781
62200 Social Security Tax	27,723	23,098	30,080	31,206
62960 Workers' Compensation Insurance	1,641	1,208	1,510	1,554
62970 Unemployment Insurance	187	154	393	245
72 Education, Travel & Uniforms	7,584	3,745	8,000	10,000
72500 Education and Travel	7,584	3,745	8,000	10,000
73 Contract Services	40,935	17,023	50,000	50,000
73000 Court Appointed Attorneys	-	-	-	-
73010 Investigation Fees	6,623	4,705	35,000	35,000
73675 Software Maintenance	34,312	12,318	15,000	15,000
74 General Operating Expenses	20,915	21,690	9,300	9,300
74000 Stationery and Supplies	2,515	4,416	3,000	3,000
74100 Subscriptions	6,599	4,593	5,000	5,000
74200 Dues	578	110	1,300	1,300
74700 Non-capital Equipment	11,223	12,571	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,372	1,719	1,800	1,800
76600 Leases - Copier	1,372	1,719	1,800	1,800
2290 Public Defenders Office	880,627	2,630,133	4,564,407	4,826,172
60 Salaries & Fringe Benefits	847,704	2,444,946	4,288,704	4,550,469
61000 Salary - Chief Public Defender	115,380	168,789	175,100	175,100
61100 Salaries - Assistants	507,794	1,670,637	2,950,950	3,197,400
61120 CAFA	-	-	22,108	22,108
62000 Group Insurance	82,359	184,077	368,680	392,040
62100 Retirement	94,546	276,360	463,593	489,163
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Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
2290 Public Defenders Office - continued				
62200 Social Security Tax	45,942	138,309	293,143	259,688
62960 Workers' Compensation Insurance	1,371	5,851	12,004	12,933
62970 Unemployment Insurance	312	923	3,126	2,037
72 Education, Travel & Uniforms	11,912	45,259	180,000	180,000
72500 Education and Travel	11,912	45,259	180,000	180,000
73 Contract Services	3,754	18,960	37,683	37,683
73010 Investigation Fees	-	700	-	-
73675 Software Maintenance	3,754	18,260	37,683	37,683
74 General Operating Expenses	17,257	117,621	51,920	51,920
74000 Stationery and Supplies	2,769	13,878	15,920	15,920
74100 Subscriptions	-	14,982	-	-
74200 Dues	2,769	5,672	26,000	26,000
74700 Non-capital Equipment	11,719	83,089	10,000	10,000
76 Equipment / Vehicle Repairs & Maintenance	-	3,347	6,100	6,100
76600 Leases - Copier	-	3,347	6,100	6,100
2295 CPS Counsel	173,869	180,475	222,477	225,929
60 Salaries & Fringe Benefits	173,869	177,491	216,627	220,249
61000 Salary - Director	84,889	86,956	105,000	106,575
61100 Salaries- Assistants	46,151	48,155	53,000	53,795
62000 Group Insurance	12,682	11,389	22,344	23,760
62100 Retirement	19,871	20,239	23,431	23,109
62200 Social Security Tax	9,923	10,284	12,087	12,268
62960 Workers' Compensation Insurance	288	401	607	646
62970 Unemployment Insurance	65	67	158	96
72 Education, Travel & Uniforms	-	1,995	4,450	4,450
72500 Education and Travel	-	1,995	4,450	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	-	490	950	780
74000 Stationery and Supplies	-	230	450	380
74200 Dues	-	260	500	400
76 Equipment / Vehicle Repairs & Maintenance	-	499	450	450
76600 Leases - Copier	-	499	450	450
Public Safety / Public Service	13,361,997	13,784,270	15,534,296	15,951,791
3100 Forensic Science Lab	516,129	419,819	600,000	585,000
73 Contract Services	516,129	419,819	600,000	585,000
73300 Toxicology Services	27,223	3,985	40,000	35,000
73530 Body Transportation	106,419	79,179	110,000	100,000
73560 Contract Services - Autopsies	382,487	336,655	450,000	450,000
3110 Constable, Precinct #1	97,423	99,638	110,106	113,694
60 Salaries & Fringe Benefits	88,990	90,108	95,326	96,314
61000 Salary - Constable	61,817	63,883	65,846	66,834
62000 Group Insurance	12,592	11,289	12,540	12,540
62100 Retirement	9,446	9,641	10,580	10,580
62200 Social Security Tax	4,606	4,814	5,140	5,140
62960 Workers' Compensation Insurance	529	481	1,220	1,220
72 Education, Travel & Uniforms	290	2,000	2,500	2,500
72300 Uniforms	290	301	1,000	1,000
72500 Education and Travel	-	-	1,500	1,500
72505 Education and Travel - State	-	1,699	-	-

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Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
3110 Constable, Precinct #1 -- continued				
73 Contract Services	1,200	1,200	1,250	1,250
73675 Software Maintenance	1,200	1,200	1,250	1,250
74 General Operating Expenses	2,928	2,392	6,030	8,630
74000 Stationery & Supplies	864	414	1,200	1,200
74060 Ammunition	647	582	750	750
74100 Subscriptions	867	786	800	800
74200 Dues	70	130	300	300
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-Capital Equipment	-	-	2,000	4,600
74830 Radio Service	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	4,015	3,938	5,000	5,000
76000 Auto Expense	4,015	3,938	5,000	5,000
3120 Constable, Precinct #2	102,936	101,514	107,294	116,025
60 Salaries & Fringe Benefits	88,744	89,879	92,414	94,095
61000 Salary - Constable	61,817	63,883	65,846	66,834
62000 Group Insurance	12,592	11,289	11,172	11,880
62100 Retirement	9,374	9,569	9,765	9,631
62200 Social Security Tax	4,436	4,661	5,037	5,113
62960 Workers' Compensation Insurance	525	477	594	637
72 Education, Travel & Uniforms	4,702	5,792	4,000	5,000
72300 Uniforms	345	448	1,000	1,000
72500 Education and Travel	3,306	2,936	3,000	4,000
72505 Education and Travel - State	1,051	2,408	-	-
73 Contract Services	1,200	1,200	1,250	1,250
73675 Software Maintenance	1,200	1,200	1,250	1,250
74 General Operating Expenses	2,524	2,503	4,630	10,680
74000 Stationery & Supplies	54	953	1,000	750
74060 Ammunition	655	750	750	750
74100 Subscriptions	456	456	500	500
74200 Dues	189	190	400	400
74550 Cell Phones & Allowances	-	-	480	480
74870 Community Crime Prevention & Education	1,170	154	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	5,766	2,140	5,000	5,000
76000 Auto Expense	5,766	2,140	5,000	5,000
3130 Constable, Precinct #3	103,199	102,836	109,294	204,483
60 Salaries & Fringe Benefits	88,913	90,079	92,414	184,503
61000 Salary - Constable	61,817	63,883	65,846	66,834
61100 Salary - Assistants				63,812
62000 Group Insurance	12,586	11,272	11,172	23,760
62100 Retirement	9,446	9,641	9,765	18,826
62200 Social Security Tax	4,535	4,802	5,037	9,994
62960 Workers' Compensation Insurance	529	481	594	1,245
62970 Unemployment				32
72 Education, Travel & Uniforms	775	5,025	4,000	4,000
72300 Uniforms	-	-	1,000	1,000
72500 Education and Travel	775	4,169	3,000	3,000
72505 Education and Travel - State	-	856	-	-
73 Contract Services	1,200	1,200	1,250	1,250
73675 Software Maintenance	1,200	1,200	1,250	1,250
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Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
3130 Constable, Precinct #3 -- continued				
74 General Operating Expenses	5,614	2,644	6,630	9,730
74000 Stationery & Supplies	2,976	1,268	1,000	1,000
74060 Ammunition	832	-	750	750
74100 Subscriptions	130	832	500	500
74200 Dues	480	64	400	400
74500 Cell Phones & Allowances	1,196	480	480	480
74700 Non-capital Equipment	-	-	1,500	4,600
74830 Radio Service	-	-	500	500
74870 Community Crime Prevention & Education	-	-	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	6,697	3,888	5,000	5,000
76000 Auto Expense	6,697	3,888	5,000	5,000
3140 Constable, Precinct #4	100,957	101,647	110,744	116,475
60 Salaries & Fringe Benefits	88,962	90,080	92,414	94,095
61000 Salary - Constable	61,817	63,883	65,846	66,834
62000 Group Insurance	12,592	11,289	11,172	11,880
62100 Retirement	9,446	9,641	9,765	9,631
62200 Social Security Tax	4,578	4,786	5,037	5,113
62960 Workers' Compensation Insurance	529	481	594	637
72 Education, Travel & Uniforms	3,708	5,350	4,000	5,000
72300 Uniforms	585	476	1,000	1,000
72500 Education and Travel	1,717	3,470	3,000	4,000
72505 Education and Travel - State	1,406	1,404	-	-
73 Contract Services	1,200	1,200	1,250	1,250
73675 Software Maintenance	1,200	1,200	1,250	1,250
74 General Operating Expenses	3,755	2,361	8,080	11,130
74000 Stationery & Supplies	656	1,027	750	1,200
74060 Ammunition	375	-	500	500
74100 Subscriptions	457	529	2,000	2,000
74200 Dues	340	325	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	2,000	4,600
74870 Community Crime Prevention & Education	1,447	-	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	3,332	2,656	5,000	5,000
76000 Auto Expense	3,332	2,656	5,000	5,000
3160 Sheriff - Enforcement	9,808,730	10,176,994	10,957,867	11,149,118
60 Salaries & Fringe Benefits	8,840,990	9,249,435	9,824,021	10,024,555
61000 Salary - Sheriff	133,217	135,314	139,442	141,534
61100 Salaries - Assistants	5,932,077	6,301,574	6,628,251	6,762,349
61115 Salaries - Muster Pay	44,037	43,503	46,200	46,200
61121 Salaries - Staffing	188,443	199,334	173,850	191,235
62000 Group Insurance	1,089,386	1,032,154	1,195,417	1,235,520
62100 Retirement	948,418	998,048	1,036,282	1,029,064
62200 Social Security Tax	452,325	486,536	534,562	546,311
62960 Workers' Compensation Insurance	50,009	49,699	63,029	68,057
62970 Unemployment Insurance	3,078	3,273	6,988	4,285
72 Education, Travel & Uniforms	139,528	150,969	176,550	176,550
72300 Uniforms	59,769	56,486	75,000	75,000
72500 Education and Travel	75,649	82,670	101,550	101,550
72505 Education and Travel - State Allocation	4,110	11,813	-	-
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
3160 Sheriff - Enforcement -- continued				
73 Contract Services	249,359	266,889	322,003	322,003
73350 Medical Services	1,067	1,611	3,000	3,000
73540 Media & Hiring	14,317	13,061	20,000	20,000
73675 Software Maintenance	233,975	252,217	299,003	299,003
74 General Operating Expenses	209,465	149,669	205,693	196,410
74000 Stationery and Supplies	29,364	34,480	39,650	39,650
74010 Postage	3,671	4,307	5,000	5,000
74060 Ammunition	49,542	46,666	60,000	60,000
74100 Subscriptions	4,503	2,225	5,000	5,000
74200 Dues	1,197	989	900	900
74340 Copier & ID Supplies	5,308	6,028	5,000	5,000
74430 Maintenance Supplies	1,966	2,716	3,500	3,500
74450 Grounds Maintenance	2,631	3,359	5,000	5,000
74490 Animal Control	2,671	6,928	7,000	7,000
74550 Cell Phones & Allowances	15,694	19,224	20,360	20,360
74700 Non-capital Equipment	60,571	-	9,283	-
74830 Radio Service	8,117	3,834	9,000	9,000
74840 MDT Expense	15,905	11,571	25,000	25,000
74870 Community Crime Prevention & Education	7,056	6,025	8,000	8,000
74920 Awards and Recognition	1,088	782	2,000	2,000
74930 Information and Investigation	181	535	1,000	1,000
76 Equipment / Vehicle Repairs & Maintenance	369,388	360,032	429,600	429,600
76010 Fuel and Oil	278,360	252,150	308,000	308,000
76020 Tires	16,900	26,118	32,400	32,400
76050 Auto Parts and Repairs	61,103	68,821	76,000	76,000
76600 Leases - Copier	13,025	12,943	13,200	13,200
3200 Public Service	1,499,882	1,647,889	1,975,612	2,032,602
77 Building Repairs & Maintenance	7,992	7,260	118,775	8,775
77100 EMS Siren Maintenance	7,992	7,260	118,775	8,775
79 Other Expenditures	1,491,890	1,640,629	1,856,837	2,023,827
79010 Emergency Management	213,271	284,204	308,391	317,643
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	4,000	4,000
79020 Misc Donations-Capital Credit Funds	-	-	5,000	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	51,684	27,975	60,000	60,000
79063 Child Welfare	31,500	-	31,500	31,500
79065 Canadian River Soil and Water Conserv Dist	-	1,000	1,000	1,000
79073 Domestic Violence Coordinator -City	-	-	-	-
79095 Pledge - TIRZ #1	831,121	927,888	1,018,435	1,144,313
79096 Pledge - TIRZ #2	211,314	246,562	257,761	289,621
3210 Fire / Rescue Department	1,132,741	1,133,933	1,563,379	1,634,394
60 Salaries & Fringe Benefits	467,166	488,279	744,119	756,634
61000 Salary - Fire Chief	88,306	90,355	93,114	94,511
61100 Salaries - Assistants	206,949	213,700	383,169	388,917
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
3210 Fire / Rescue Department -- continued				
61120 Salaries - Overtime	53,012	57,790	58,000	58,870
62000 Group Insurance	37,883	33,985	78,205	83,160
62100 Retirement	53,035	54,486	79,234	78,145
62200 Social Security Tax	24,859	26,134	40,873	41,486
62960 Workers' Compensation Insurance	2,947	11,647	10,990	11,220
62970 Unemployment Insurance	175	182	534	325
72 Education, Travel & Uniforms	46,325	83,629	89,000	94,000
72300 Uniforms	23,346	60,788	67,000	70,000
72500 Education and Travel	22,979	22,841	22,000	24,000
73 Contract Services	26,418	36,477	60,000	88,000
73350 Medical Services	11,340	15,125	40,000	40,000
73675 Software Maintenance	15,078	21,352	20,000	48,000
74 General Operating Expenses	136,332	152,516	190,760	216,260
74000 Stationery and Supplies	8,575	14,492	15,000	15,000
74100 Subscriptions	51	1,685	3,500	3,500
74200 Dues	7,469	6,643	7,500	7,500
74420 Medical Supplies	15,987	13,389	30,000	30,000
74440 Firefighting Accessories	45,133	48,929	50,000	55,000
74450 Grounds Maintenance	372	1,384	1,000	1,500
74460 Janitorial Supplies	1,706	2,663	3,000	3,000
74550 Cell Phones & Allowances	1,920	1,936	5,760	5,760
74700 Non-capital Equipment	-	-	-	20,000
74830 Radio Service	10,534	20,206	20,000	20,000
74840 MDT Expense	11,738	13,851	15,000	15,000
74910 Volunteer Incentive Program	24,060	23,500	35,000	35,000
74920 Awards and Recognition	8,787	3,838	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	388,500	315,135	401,500	401,500
76010 Equipment Operation - Fuel & Oil	132,000	109,719	135,000	135,000
76020 Equipment Operation - Tires	32,000	30,897	32,000	32,000
76050 Fire Truck Repairs and Maintenance	135,000	150,816	145,000	145,000
76060 SCBA Equipment Repairs and Maintenance	85,000	20,372	85,000	85,000
76600 Leases - Copier	4,500	3,331	4,500	4,500
77 Building Repairs & Maintenance	68,000	57,897	78,000	78,000
77000 Building Maintenance	28,000	25,971	33,000	33,000
77100 Utilities	40,000	31,926	45,000	45,000
77400 Elevator Service	-	-	-	-
Corrections and Rehabilitation	19,225,838	20,383,521	23,891,773	25,155,600
4100 Detention Center	13,736,336	14,693,616	17,713,332	18,851,685
60 Salaries & Fringe Benefits	10,937,196	11,384,429	12,399,232	12,970,629
61100 Salaries - Assistants	7,305,935	7,686,846	8,392,501	8,626,791
61115 Salaries - Muster Pay	152,878	162,766	154,500	159,135
61121 Salaries - Staffing	185,840	278,114	196,000	392,000
62000 Group Insurance	1,511,227	1,378,557	1,603,199	1,675,080
62100 Retirement	1,159,002	1,217,116	1,296,587	1,322,539
62200 Social Security Tax	555,170	597,197	668,840	702,111
62960 Workers' Compensation Insurance	63,322	59,770	78,862	87,466
62970 Unemployment Insurance	3,822	4,063	8,743	5,507
72 Education And Travel	-	-	-	10,000
72500 Education and Travel - SCAPP	-	-	-	10,000
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
4100 Detention Center -- continued				
73 Contract Services	38,000	42,019	38,000	38,000
73350 Medical Services	3,000	101	3,000	3,000
73560 Contract Services	35,000	41,918	35,000	35,000
74 General Operating Expenses	62,750	50,173	68,250	63,750
74000 Stationery and Supplies	23,000	20,045	23,000	23,000
74010 Postage	18,000	13,108	18,000	18,000
74100 Subscriptions	600	-	600	600
74200 Dues	1,250	419	1,250	1,250
74340 Copier & ID Supplies	4,000	3,960	5,000	5,000
74430 Maintenance Supplies	6,000	4,842	6,000	6,000
74450 Grounds Maintenance	7,500	6,448	7,500	7,500
74550 Cell Phones & Allowances	2,400	1,326	2,400	2,400
74700 Non-Capital Equipment	-	25	4,500	-
75 Prisoner Care	1,933,514	2,546,825	4,438,240	4,999,696
75000 Prisoners - Groceries	734,825	844,786	835,545	919,100
75100 Prisoners - Housekeeping Supplies	147,555	169,346	189,000	189,000
75200 Prisoners - Medical Services	581,970	1,003,616	2,066,495	2,113,071
75250 Prisoners - Medical Supplies	17,360	20,210	26,000	29,000
75300 Prisoners - Medicine & Drugs	295,354	-	343,200	343,200
75400 Prisoners - Bed & Linens	19,578	201,453	23,000	23,000
75500 Prisoners - Clothing	15,891	17,040	15,750	15,750
75600 Prisoners - Contract Housing	3,167	9,661	821,250	1,231,875
75650 Prisoners - Education	-	104,174	-	-
75700 Prisoners - Law Library	-	-	-	-
75800 Prisoners - Transportation	117,814	176,539	118,000	135,700
76 Equipment / Vehicle Repairs & Maintenance	21,591	20,844	45,000	45,000
76010 Fuel and Oil	6,245	6,975	15,000	15,000
76020 Tires	542	-	1,500	1,500
76050 Auto Parts and Repairs	1,513	1,174	3,500	3,500
76600 Leases - Copier	13,291	12,695	25,000	25,000
77 Building Repairs & Maintenance	743,285	649,326	724,610	724,610
77000 Building Repairs and Maintenance	314,223	197,596	270,827	270,827
77100 Utilities	409,196	437,072	435,783	435,783
77600 Gun Range Maintenance & Supplies	19,866	14,658	18,000	18,000
4200 Community Supervision and Corrections	25,361	23,281	29,000	35,500
74 General Operating Expenses	10,149	8,313	13,000	19,500
74000 Stationery and Supplies	932	3,253	3,500	10,000
74700 Non-capital Equipment	9,217	5,060	9,500	9,500
76 Equipment / Vehicle Repairs & Maintenance	15,212	14,968	16,000	16,000
76600 Leases - Copier	15,212	14,968	16,000	16,000
4210 Juvenile Probation	5,282,263	5,472,712	5,926,827	6,012,123
70 Juvenile Services	5,282,263	5,472,712	5,926,827	6,012,123
71000 Juvenile Probation Services	5,282,263	5,472,712	5,926,827	6,012,123

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
4250 Court Supervised Release Program	181,878	193,912	222,614	256,292
60 Salaries & Fringe Benefits	168,944	186,090	202,614	227,292
61100 Salaries-Assistants	122,515	136,685	145,432	165,585
62000 Group Insurance	18,627	18,627	25,080	25,080
62100 Retirement	18,588	20,475	20,831	23,861
62200 Social Security Tax	9,153	10,235	11,126	12,667
62970 Unemployment Insurance	61	68	145	99
72 Education, Travel & Uniforms	5,000	1,689	5,000	5,000
72500 Education and Travel	5,000	1,689	5,000	5,000
73 Contract Services	6,140	5,034	9,000	18,000
73560 Contract Monitoring				9,000
73585 Electronic Monitoring Program	6,140	5,034	9,000	9,000
74 General Operating Expenses	1,062	-	3,000	3,000
74000 Stationery and Supplies	1,062	-	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	732	1,099	3,000	3,000
76000 Auto Expense	732	1,099	3,000	3,000
Health and Human Services	1,045,668	1,135,507	743,883	755,617
5300 Mental Health - Community Service	87,201	85,509	98,269	99,814
60 Salaries & Fringe Benefits	81,076	83,829	87,519	89,064
61100 Salary - Assistant	56,253	59,051	60,870	61,783
61120 Salaries - Extra Help	-	-	1,500	1,500
62000 Group Insurance	11,860	11,272	11,172	11,880
62100 Retirement	8,580	8,845	9,027	8,903
62200 Social Security Tax	4,232	4,466	4,657	4,726
62960 Workers' Compensation Insurance	115	166	232	235
62970 Unemployment Insurance	36	29	61	37
72 Education, Travel & Uniforms	500	-	2,000	2,000
72500 Education and Travel	500	-	2,000	2,000
73 Contract Services	5,232	1,680	8,000	8,000
73380 Court Reporter Fees	125	-	500	500
73600 Mental Health Fees	5,107	1,680	7,500	7,500
74 General Operating Expenses	393	-	750	750
74000 Stationery and Supplies	393	-	750	750
5310 County Extension Services	266,746	279,528	304,773	308,993
60 Salaries & Fringe Benefits	228,721	239,138	254,881	259,101
61000 Salary Supplement - 3 Agents	85,266	91,222	94,097	95,508
61100 Salaries - Assistants	76,844	82,151	93,124	94,521
61500 Salaries - Auto Allowance	16,200	16,200	16,200	16,200
62000 Group Insurance	25,166	22,562	22,344	23,760
62100 Retirement	11,646	12,306	13,810	13,620
62200 Social Security Tax	13,061	14,029	14,322	14,537
62960 Workers' Compensation Insurance	448	572	781	831
62970 Unemployment Insurance	90	96	203	124
72 Education, Travel & Uniforms	9,271	11,875	13,000	13,000
72500 Education and Travel	9,271	11,875	13,000	13,000
74 General Operating Expenses	14,252	13,954	14,631	14,631
74000 Stationery and Supplies	5,905	5,804	5,941	5,941
74100 Subscriptions	721	611	878	878
74200 Dues	745	602	872	872
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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
5310 County Extension Services -- continued				
74410 Program Supplies	5,441	5,497	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	12,303	12,362	20,061	20,061
76000 Auto Expense	7,216	7,062	9,300	9,300
76600 Lease - Copier	5,087	5,300	10,761	10,761
79 Other Expenditures	2,199	2,199	2,200	2,200
79270 Scholarship / Camp Expense	1,000	1,000	1,000	1,000
79275 4-H Farm Expense	1,199	1,199	1,200	1,200
5330 Family Crime Unit	382,373	446,366	-	-
60 Salaries & Fringe Benefits	378,020	442,633	-	-
61100 Salaries - Assistants	277,656	328,572	-	-
62000 Group Insurance	34,999	28,939	-	-
62100 Retirement	43,601	55,947	-	-
62200 Social Security Tax	20,719	27,878	-	-
62960 Workers' Compensation Insurance	853	1,110	-	-
62970 Unemployment Insurance	192	187	-	-
72 Education, Travel & Uniforms	200	-	-	-
72500 Education and Travel	200	-	-	-
74 General Operating Expenses	2,325	2,207	-	-
74000 Stationery and Supplies	2,325	2,207	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,828	1,526	-	-
76600 Leases - Copier	1,828	1,526	-	-
5340 Victim Assistance - VOCA	237,438	249,478	263,449	267,934
60 Salaries & Fringe Benefits	230,618	244,878	255,159	259,494
61000 Salary - Victim Witness Coordinator	54,544	60,917	62,859	63,802
61100 Salary - Assistants	102,559	110,490	114,110	115,822
62000 Group Insurance	37,757	33,394	37,620	37,620
62100 Retirement	24,040	26,809	26,790	27,900
62200 Social Security Tax	11,290	12,646	13,010	13,540
62960 Workers' Compensation Insurance	349	532	600	630
62970 Unemployment Insurance	79	90	170	180
72 Education, Travel & Uniforms	2,531	226	4,000	4,000
72500 Education and Travel	2,531	226	4,000	4,000
73 Contract Services	2,849	2,934	2,850	3,000
73675 Contract Services:Software Maintenance	2,849	2,934	2,850	3,000
74 General Operating Expenses	1,440	1,440	1,440	1,440
74550 Cell Phones & Allowances	1,440	1,440	1,440	1,440

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
5350 Victim Assistance - VLCCG	71,910	74,626	77,392	78,876
60 Salaries & Fringe Benefits	71,910	74,626	76,192	77,676
61100 Salary - Assistants	48,314	51,319	52,904	53,698
62000 Group Insurance	12,592	11,144	11,172	11,880
62100 Retirement	7,326	7,993	7,846	7,738
62200 Social Security Tax	3,548	3,984	4,048	4,108
62960 Workers' Compensation Insurance	106	159	169	219
62970 Unemployment Insurance	24	27	53	33
72 Education, Travel & Uniforms	-	-	1,200	1,200
72500 Education and Travel	-	-	1,200	1,200
Road and Bridge	2,440,164	2,658,589	3,318,628	3,386,224
7100 Road and Bridge Department	2,440,164	2,658,589	3,318,628	3,386,224
60 Salaries & Fringe Benefits	1,528,392	1,647,889	1,912,331	1,917,545
61000 Salary - Department Head	82,005	86,081	88,757	90,088
61100 Salaries - Assistants	970,796	1,063,154	1,208,913	1,227,047
61120 Salaries - Overtime	11,261	15,499	25,000	-
62000 Group Insurance	204,808	208,652	268,131	285,120
62100 Retirement	160,015	173,149	196,160	189,800
62200 Social Security	76,348	84,805	101,190	100,770
62960 Workers Compensation Insurance	22,625	15,964	22,850	23,920
62970 Unemployment Insurance	534	585	1,330	800
72 Education, Travel & Uniforms	14,622	13,044	22,000	22,000
72300 Uniforms	12,125	11,363	15,000	15,000
72500 Education and Travel	2,497	1,681	7,000	7,000
73 Contract Services	17,241	390	60,000	60,000
73580 Contract Services - Road Services	17,241	390	60,000	60,000
74 General Operating Expenses	518,029	648,844	850,916	851,516
74000 Stationery and Supplies	4,407	5,511	6,000	6,000
74050 Road Repair Supplies	486,568	611,640	798,000	798,000
74055 Supplies - Sign Shop	14,331	17,055	23,446	23,446
74430 Miscellaneous Hand Tools	1,985	1,631	4,000	4,000
74460 Janitor Supplies	2,036	1,791	2,400	3,000
74550 Cell Phones & Allowances	1,767	1,740	1,920	1,920
74700 Non-capital Equipment	-	2,499	-	-
74830 Radio Service	1,131	1,423	6,000	6,000
74900 Mandated Compliance - DOT	1,579	840	3,000	3,000
74960 Employee Safety/Medical Supplies	4,225	4,714	6,150	6,150
76 Equipment / Vehicle Repairs & Maintenance	288,248	282,275	381,000	417,600
76010 Fuel and Oil	135,793	111,912	169,400	200,000
76020 Tires and Tube	36,826	38,309	47,900	47,900
76055 Shop Supplies				5,000
76050 Equipment Maintenance and Repairs	107,835	124,891	145,200	145,200
76530 Machine Shop	4,566	5,680	6,000	7,000
76610 Equipment Rental & Maint. Agreements	3,228	1,483	12,500	12,500
77 Building Repairs & Maintenance	73,632	66,147	92,381	117,563
77000 Building Repairs and Maintenance	16,575	25,246	46,631	60,000
77100 Utilities	46,661	29,871	33,750	45,563
77350 Weed and Grass Control	10,396	11,030	12,000	12,000

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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
Capital Outlay	452,331	415,568	969,992	1,553,696
9900 Capital Outlay	452,331	415,568	969,992	1,553,696
70 Capital Outlay	452,331	415,568	969,992	1,553,696
70500 Capital Equipment - IT	-	66,043	448,210	133,100
70500 Capital Equipment - Records Management	-	-	5,267	-
70500 Capital Equipment - Purchasing	-	-	-	60,764
70500 Capital Equipment - Tax Assessor	-	-	-	-
70500 Capital Equipment - Facilities Maintenance	-	-	63,860	-
70500 Capital Equipment - Elections	-	-	-	-
70500 Capital Equipment - County Clerk	-	-	-	-
70500 Capital Equipment - County Clerk-Archive	-	-	-	-
70500 Capital Equipment - District Clerk	-	-	-	-
70500 Capital Equipment - Associate Judge - Child Prote	-	-	-	-
70500 Capital Equipment - Justice of the Peace #3	-	-	-	-
70500 Capital Equipment - Jury	-	-	-	-
70500 Capital Equipment - County Attorney	-	-	-	-
70500 Capital Equipment - District Attorney	-	-	43,267	-
70500 Capital Equipment - MAC	-	-	-	-
70500 Capital Equipment - Public Defender Office	-	-	-	-
70500 Capital Equipment - Constable #1	-	-	-	-
70500 Capital Equipment - Constable #2	-	-	-	-
70500 Capital Equipment - Constable #3	-	-	-	-
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9900 Capital Outlay - continued				
70500 Capital Equipment - Constable #4	-	-	-	-
70500 Capital Equipment - Sheriff	40,566	-	35,614	27,000
70500 Capital Equipment - Fire / Rescue	-	-	-	864,000
70500 Capital Equipment - Detention Center	-	-	43,500	-
70500 Capital Equipment - CSCD	-	-	-	-
70500 Capital Equipment - Extension	-	-	-	-
70500 Capital Equipment - Road & Bridge	-	-	-	-
70502 Fleet Mgmt - IT	-	-	-	-
70502 Fleet Mgmt - Records Management	5,088	4,619	5,056	-
70502 Fleet Mgmt - Facilities Maintenance	15,195	15,200	22,876	-
70502 Fleet Mgmt - County Attorney	-	-	-	-
70502 Fleet Mgmt - District Attorney	35,957	33,497	38,954	-
70502 Fleet Mgmt - Sheriff Enforcement	160,725	136,667	207,022	461,080
70502 Fleet Mgmt - Detention Center	15,608	2,606	-	-
70502 Fleet Mgmt - Road & Bridge	31,765	9,509	21,166	7,752
70600 Land Purchases	-	-	-	-
70650 Construction Remodeling and Repairs	147,427	147,427	35,200	-
Total Expenditures	65,314,044	70,446,202	84,320,997	88,873,747
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	\$ 66,862,144	\$ 72,007,782	\$ 84,882,577	\$ 89,435,327

Potter County, Texas
County Assistance District #1
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

		Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues		\$ 6,039,768	\$ 4,975,159	\$ 5,950,000	\$ 5,233,000
51 Taxes		5,625,547	4,276,025	5,100,000	5,200,000
51185	Sales Tax	5,625,547	4,276,025	5,100,000	5,200,000
57 Other Revenue		414,221	699,134	850,000	33,000
57711	Interest on Investments	414,221	619,378	300,000	33,000
55548	Recoveries		79,756		
57790	Donations	-	-	550,000	-
Expenditures		3,527,195	3,409,090	5,911,681	9,091,760
3160 Sheriff - Enforcement		656,416	134,747	1,049,296	366,354
60 S Salaries and Fring		52,973	65,781	88,539	98,426
61100	Salaries- Assistants	35,718	44,605	47,825	48,542
62000	Group Insurance	9,444	11,289	11,256	11,892
62100	Retirement	5,390	6,681	18,942	6,990
62200	Social Security Tax	2,382	3,162	9,194	3,713
62960	Workers` Compensation Insurance	21	22	1,202	485
62970	Unemployment Insurance	18	22	120	29
70 Capital Outlay					
70500	Capital Equipment	603,443	68,966	589,271	26,775
70650	Construction and Remodeling	-	-	-	-
73 Contract Services					
73560	Contract Services			239,196	241,153
74 General Operating Expenses		-	-	132,290	-
74700	Non-capital Equipment	-	-	132,290	-
3210 Fire / Rescue Department		2,319,356	2,141,928	1,795,975	5,858,356
60 Salaries & Fringe Benefits		507,496	712,528	706,925	1,186,775
61100	Salaries- Assistants	312,738	422,803	405,900	721,755
61120	Salaries- Extra Staffing	44,303	78,293	100,000	100,000
62000	Group Insurance	68,664	91,150	101,376	166,320
62100	Retirement	54,004	75,256	64,074	118,333
62200	Social Security Tax	25,926	37,005	31,102	62,864
62960	Workers` Compensation Insurance	1,682	7,770	4,066	17,010
62970	Unemployment Insurance	179	251	407	493
70 Capital Outlay		1,643,772	1,334,998	904,900	4,190,341
70500	Capital Equipment	1,204,380	828,546	709,193	3,167,885
70650	Construction and Remodeling	439,392	506,452	195,707	1,022,456
72 Education, Travel & Uniforms		2,996	8,731	9,578	20,000
72500	Education and Travel	2,996	8,731	9,578	20,000
73 Contract Services		10,000	10,000	40,915	115,000
73560	Contract Services	10,000	10,000	40,915	115,000
74 General Operating Expenses		155,092	75,671	133,657	346,240
74000	Stationery & Supplies	-	9,470	-	10,000
74420	Medical Supplies	4,302	-	826	10,000
74550	Cell Phones	846	1,328	3,900	6,240
74700	Non-capital Equipment	143,859	64,873	128,931	200,000
74830	Radio Service	6,085	-	-	120,000
77 Building Repairs & Maintenance		-	-	-	-
77000	Building Repairs & Maintenance	-	-	-	-
3300 Public Service		19,170	17,382	1,416,729	200,000
70 Capital Outlay		19,170	17,382	1,416,729	200,000
70500	Capital Equipment	19,170	17,382	1,416,729	200,000
70600	Issued Equipment				100,000
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
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
7100 Road and Bridge Department	532,253	1,115,033	1,649,681	2,667,050
70 Capital Outlay	532,253	1,115,033	1,414,195	2,417,050
70500 Capital Equipment	532,253	1,115,033	702,457	717,050
70650 Construction and Remodeling	-	-	711,738	1,700,000
73 Contract Services			227,137	250,000
73560 Contract Services			227,137	250,000
74 General Operating Expenses	-	-	8,349	-
74700 Non-capital Equipment	-	-	8,349	-
Revenues Over(Under) Expenditures	2,512,573	1,566,069	38,319	(3,858,760)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,512,573	1,566,069	38,319	(3,858,760)
Fund Balance, Beginning of Year	10,285,400	12,797,973	14,364,042	14,402,361
Fund Balance, End of Year	<u>\$ 12,797,973</u>	<u>\$ 14,364,042</u>	<u>\$ 14,402,361</u>	<u>\$ 10,543,601</u>

Potter County, Texas
ARPA Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 11,408,712	\$ 11,549,514	\$ 100,000	\$ 100,000
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	100,000	100,000
57711 Interest on Investments	5,468	146,270	100,000	100,000
Expenditures	12,000	458,466	1,760,104	1,206,783
73 Contract Services	12,000	-	1,760,104	113,396
73560 Contract Services	12,000	-	1,760,104	113,396
74 General Operating Expenses	-	-	-	917,088
74030 Software Purchases	-	-	-	233,500
74540 Infrastructure Maintenance	-	-	-	683,588
77 Building Repairs & Maintenance	-	458,466	-	176,299
77000 Building Repairs & Maintenance	-	458,466	-	176,299
Revenues Over(Under) Expenditures	11,396,712	11,091,048	(1,660,104)	(1,106,783)
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	(1,660,104)	(4,106,783)
Fund Balance, Beginning of Year	-	11,396,712	22,487,760	20,827,656
Fund Balance, End of Year	<u>\$ 11,396,712</u>	<u>\$ 22,487,760</u>	<u>\$ 20,827,656</u>	<u>\$ 16,720,873</u>

Potter County, Texas
Law Library Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 86,379	\$ 110,531	\$ 69,965	\$ 71,400
52 Licenses and Fees	70,217	83,874	54,131	60,000
52211 Law Library Fees	70,217	83,874	54,131	60,000
55 Rents and Recoveries	-	-	-	-
55532 Copier Recoveries	-	-	-	-
57 Other Revenue	16,162	26,657	15,834	11,400
57711 Interest on Investments	16,162	26,657	15,834	11,400
Expenditures	19,837	17,868	15,640	25,000
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	19,837	17,868	15,640	25,000
74090 Law Books	19,837	17,868	15,640	25,000
74500 Telephone	-	-	-	-
Revenues Over(Under) Expenditures	66,542	92,663	54,325	46,400
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	66,542	92,663	54,325	46,400
Fund Balance, Beginning of Year	126,536	193,078	285,741	340,066
Fund Balance, End of Year	<u>\$ 193,078</u>	<u>\$ 285,741</u>	<u>\$ 340,066</u>	<u>\$ 386,466</u>

Potter County, Texas
Courthouse Security Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

		Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues		\$ 90,156	\$ 95,389	\$ 75,000	\$ 60,000
52 Licenses and Fees		76,744	71,297	65,000	50,000
52241	Courthouse Security Fee	76,744	71,297	65,000	50,000
57 Other Revenue		13,412	24,092	10,000	10,000
57711	Interest on Investments	13,412	24,092	10,000	10,000
Expenditures		-	28	-	35,000
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		-	-	-	10,000
70500	Equipment	-	-	-	10,000
74 General Operating Expenses		-	28	-	9,500
74000	Stationery and Supplies	-	28	-	2,000
74550	Cell Phones & Allowances	-	-	-	-
74700	Non-Capital Equipment	-	-	-	7,500
77 Building Repairs & Maintenance		-	-	-	15,500
77000	Building Repairs & Maintenance	-	-	-	15,500
Revenues Over(Under) Expenditures		90,156	95,361	75,000	25,000
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		90,156	95,361	75,000	25,000
Fund Balance, Beginning of Year		54,004	144,160	239,521	314,521
Fund Balance, End of Year		\$ 144,160	\$ 239,521	\$ 314,521	\$ 339,521

Potter County, Texas
Justice Court Building Security Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 3,056	\$ 4,106	\$ 2,118	\$ 2,238
52 Licenses and Fees	108	67	38	38
52241 Courthouse Security Fee	108	67	38	38
57 Other Revenue	2,948	4,039	2,080	2,200
57711 Interest on Investments	2,948	4,039	2,080	2,200
Expenditures	-	-	-	20,000
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	-	-	-	10,000
70500 Capital Equipment	-	-	-	10,000
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
74 General Operating Expenses	-	-	-	5,000
74000 Stationery and Supplies	-	-	-	-
74700 Non-Capital Equipment	-	-	-	5,000
77 Building Repairs & Maintenance	-	-	-	5,000
77000 Building Repairs & Maintenance	-	-	-	5,000
Revenues Over(Under) Expenditures	3,056	4,106	2,118	(17,762)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,056	4,106	2,118	(17,762)
Fund Balance, Beginning of Year	44,881	47,937	52,043	54,161
Fund Balance, End of Year	\$ 47,937	\$ 52,043	\$ 54,161	\$ 36,399

Potter County, Texas
County Clerk Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

		Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
					-
Revenues		\$ 121,507	\$ 123,306	\$ 121,200	\$ 115,000
52 Licenses and Fees		103,322	101,185	105,000	105,000
52240	Records Management Fees	103,322	101,185	105,000	105,000
57 Other Revenue		18,185	22,121	16,200	10,000
57711	Interest on Investments	17,900	22,107	16,000	10,000
57799	Miscellaneous Revenue	285	14	200	-
Expenditures		99,655	89,160	110,800	110,000
70 Capital Outlay		-	19,466	-	-
70500	Equipment	-	19,466	-	-
72 Education, Travel & Uniforms		1,350	-	2,500	2,500
72500	Education & Travel	1,350	-	2,500	2,500
73 Contract Services		95,944	69,694	98,800	98,000
73560	Contract Services	12,500	-	8,800	8,000
73675	Contract Services: Software Maintenance	83,444	69,694	90,000	90,000
74 General Operating Expenses		2,361	-	6,000	6,000
74000	Stationery and Supplies	2,361	-	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		21,852	34,146	10,400	5,000
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		21,852	34,146	10,400	5,000
Fund Balance, Beginning of Year		395,070	416,922	451,068	461,468
Fund Balance, End of Year		<u>\$ 416,922</u>	<u>\$ 451,068</u>	<u>\$ 461,468</u>	<u>\$ 466,468</u>

Potter County, Texas
Court Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

		Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues		\$ 4,871	\$ 5,899	\$ 3,303	\$ 3,349
52 Licenses and Fees		1,760	1,512	1,000	1,000
52240	Records Management Fees	1,760	1,512	1,000	1,000
57 Other Revenue		3,111	4,387	2,303	2,349
57711	Interest on Investments	3,111	4,387	2,303	2,349
Expenditures		-	-	30,000	30,000
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	17,000
74000	Stationery & Supplies	-	-	7,000	7,000
74700	Non-capital Equipment	-	-	10,000	10,000
Revenues Over(Under) Expenditures		4,871	5,899	(26,697)	(26,651)
Other Financing Sources (Uses)					
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		4,871	5,899	(26,697)	(26,651)
Fund Balance, Beginning of Year		54,166	59,037	64,936	38,239
Fund Balance, End of Year		<u>\$ 59,037</u>	<u>\$ 64,936</u>	<u>\$ 38,239</u>	<u>\$ 11,588</u>

Potter County, Texas
District Clerk Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 58,693	\$ 81,704	\$ 34,000	\$ 34,000
52 Licenses and Fees	48,099	67,561	32,000	32,000
52240 Records Management Fees	48,099	67,561	32,000	32,000
57 Other Revenue	10,594	14,143	2,000	2,000
57711 Interest on Investments	10,594	14,143	2,000	2,000
Expenditures	31,004	30,994	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	10	-	3,000	3,000
72500 Education and Travel	10	-	3,000	3,000
73 Contract Services	30,994	30,994	50,000	50,000
73675 Contract Services: Software Maint	30,994	30,994	50,000	50,000
74 General Operating Expenses	-	-	5,000	5,000
74000 Stationery and Supplies	-	-	5,000	5,000
Revenues Over(Under) Expenditures	27,689	50,710	(24,000)	(24,000)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	27,689	50,710	(24,000)	(24,000)
Fund Balance, Beginning of Year	244,201	271,890	322,600	298,600
Fund Balance, End of Year	<u>\$ 271,890</u>	<u>\$ 322,600</u>	<u>\$ 298,600</u>	<u>\$ 274,600</u>

Potter County, Texas
Justice Court Technology Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 22,928	\$ 26,642	\$ 21,000	\$ 18,200
52 Licenses and Fees	11,710	15,610	11,000	11,000
52211 Justice Court Technology Fees	11,710	15,610	11,000	11,000
57 Other Revenue	11,218	11,032	10,000	7,200
57711 Interest on Investments	11,218	11,032	10,000	7,200
Expenditures	7,844	4,154	82,000	82,000
70 Capital Outlay	-	-	15,000	15,000
70500 Equipment	-	-	15,000	15,000
72 Education, Travel & Uniforms	4,132	-	14,000	14,000
72500 Education and Travel	4,132	-	14,000	14,000
73 Contract Services	-	-	30,000	30,000
73675 Software Maintenance	-	-	30,000	30,000
74 General Operating Expenses	3,712	4,154	23,000	23,000
74000 Stationery and Supplies	-	-	3,000	3,000
74030 Software Purchases	-	-	10,000	10,000
74550 Cell Phones	3,712	4,154	-	-
74700 Non-capital Equipment	-	-	10,000	10,000
Revenues Over(Under) Expenditures	15,084	22,488	(61,000)	(63,800)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	15,084	22,488	(61,000)	(63,800)
Fund Balance, Beginning of Year	152,513	167,597	190,085	129,085
Fund Balance, End of Year	\$ 167,597	\$ 190,085	\$ 129,085	\$ 65,285

Potter County, Texas
County Clerk / District Clerk Technology Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 5,760	\$ 7,577	\$ 4,699	\$ 5,750
52 Licenses and Fees	2,334	2,699	2,098	4,000
52211 Technology Fees-County Clerk	1,244	1,232	817	1,000
52211 Technology Fees-District Clerk	1,090	1,467	1,281	3,000
57 Other Revenue	3,426	4,878	2,601	1,750
57711 Interest on Investments	3,426	4,878	2,601	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	5,760	7,577	(2,801)	(1,750)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,760	7,577	(2,801)	(1,750)
Fund Balance, Beginning of Year	43,661	49,421	56,998	54,197
Fund Balance, End of Year	\$ 49,421	\$ 56,998	\$ 54,197	\$ 52,447

Potter County, Texas
County Attorney Forfeiture Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	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
2025-26

		Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
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		<u>\$ 114,938</u>	<u>\$ 112,766</u>	<u>\$ 112,766</u>	<u>\$ 112,766</u>

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 406,400	\$ 425,480	\$ 447,529	\$ 567,143
53 Intergovernmental Revenue	406,400	425,480	447,529	567,143
52249 VIN Inspection Fee	26,605	27,766	24,250	24,250
53298 Grant Proceeds	369,795	383,714	411,279	532,893
53346 Matching Funds	10,000	14,000	12,000	10,000
Expenditures	467,020	461,208	494,795	691,129
60 Salaries & Fringe Benefits	275,167	325,198	360,639	372,883
61100 Salaries - Assistants	200,917	239,979	257,987	270,921
61120 Salaries - Overtime	-	-	-	-
62000 Group Insurance	27,282	29,166	39,542	39,542
62100 Retirement	30,551	36,296	40,660	39,020
62200 Social Security Tax	14,740	17,821	19,740	20,730
62960 Workers' Compensation Insurance	1,576	1,815	2,500	2,500
62970 Unemployment Insurance	101	121	210	170
70 Capital Outlay	49,055	-	-	-
70500 Capital Equipment	49,055	-	-	-
72 Education, Travel & Uniforms	4,351	5,113	5,100	134,180
72300 Uniforms	418	375	100	125,700
72500 Education and Travel	3,933	4,738	5,000	8,480
73 Contract Services	106,567	112,230	104,125	167,615
73560 Contract Services	106,567	112,230	104,125	167,615
74 General Operating Expenses	14,519	8,272	10,081	4,051
74000 Stationery and Supplies	5,251	6,553	8,054	2,024
74550 Cell Phone Allowance	2,193	1,719	2,027	2,027
74700 Non-Capital Equipment	7,075	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	17,361	10,395	14,850	12,400
76010 Vehicle - Fuel & Oil	17,361	10,395	14,850	12,400
Revenues Over(Under) Expenditures	(60,620)	(35,728)	(47,266)	(123,986)
Other Financing Sources (Uses)				
Operating Transfers In	61,580	61,580	61,580	187,210
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	960	25,852	14,314	63,224
Fund Balance, Beginning of Year	(108,440)	(107,480)	(81,628)	(67,314)
Fund Balance, End of Year	\$ (107,480)	\$ (81,628)	\$ (67,314)	\$ (4,090)

Potter County, Texas
Catalytic Converter Grant
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ -	\$ -	\$ 348,000	\$ 341,600
53 Intergovernmental Revenue	-	-	348,000	341,600
53345 Grant Proceeds	-	-	277,000	277,000
53346 County Matching Funds	-	-	71,000	64,600
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	-	-	-	348,100
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	-	-	-	335,000
70500 Equipment Purchases	-	-	-	335,000
72 Education, Travel & Uniforms	-	-	-	4,100
72300 Uniforms	-	-	-	1,700
72500 Education and Training	-	-	-	2,400
73 Contract Services	-	-	-	-
73675 Contract Services: Software Maintenance	-	-	-	-
74 General Operating Expenses	-	-	-	9,000
74000 Stationery and Supplies	-	-	-	2,600
74030 Software Purchases	-	-	-	2,000
74700 Non-Capital Equipment	-	-	-	4,400
74830 Radio Service	-	-	-	-
74870 Community Crime Prevention	-	-	-	-
Revenues Over(Under) Expenditures	-	-	348,000	(6,500)
Other Financing Sources (Uses)				\$ -
Operating Transfers In	-	-	-	6,500
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	348,000	-
Fund Balance, Beginning of Year	-	-	-	348,000
Fund Balance, End of Year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 348,000</u></u>	<u><u>\$ 348,000</u></u>

Potter County, Texas
SB22 Sheriff
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ -	\$ -	\$ 348,000	\$ 503,000
53 Intergovernmental Revenue	-	-	348,000	500,000
53345 Grant Proceeds	-	-	277,000	500,000
53346 County Matching Funds	-	-	71,000	-
57 Other Revenue	-	-	-	3,000
57711 Interest on Investments	-	-	-	3,000
Expenditures	-	-	-	503,000
60 Salaries & Fringe Benefits	-	-	-	503,000
61100 Salaries - Extra Staffing	-	-	-	406,944
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	61,451
62200 Social Security	-	-	-	31,402
62960 Workers Compensation	-	-	-	206

62970 Unemployment Insurance	-	-	-	2,997
Revenues Over(Under) Expenditures	-	-	348,000	-
			\$	-
Other Financing Sources (Uses)				-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	348,000	-
Fund Balance, Beginning of Year	-	-	-	348,000
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 348,000</u>	<u>\$ 348,000</u>

**Potter County, Texas
SB22 County Attorney
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26**

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ -	\$ -	\$ 275,000	\$ 278,000
53 Intergovernmental Revenue	-	-	275,000	275,000
53345 Grant Proceeds	-	-	277,000	275,000
53346 County Matching Funds	-	-	71,000	-
57 Other Revenue	-	-	-	3,000
57711 Interest on Investments	-	-	-	3,000
Expenditures	-	-	-	278,000
60 Salaries & Fringe Benefits	-	-	-	278,000
61100 Salaries	-	-	-	226,723
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	33,491
62200 Social Security	-	-	-	17,115
62960 Workers Compensation	-	-	-	559
62970 Unemployment Insurance	-	-	-	112
Revenues Over(Under) Expenditures	-	-	275,000	-
				\$ -
Other Financing Sources (Uses)				-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	275,000	-
Fund Balance, Beginning of Year	-	-	-	275,000
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>

**Potter County, Texas
SB22 District Attorney
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26**

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ -	\$ -	\$ 275,000	\$ 278,000
53 Intergovernmental Revenue	-	-	275,000	275,000
53345 Grant Proceeds	-	-	277,000	275,000
53346 County Matching Funds	-	-	-	-
57 Other Revenue	-	-	-	3,000
57711 Interest on Investments	-	-	-	3,000
Expenditures	-	-	-	278,000
60 Salaries & Fringe Benefits	-	-	-	278,000
61120 Salaries - Extra Staffing	-	-	-	226,723
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	-	33,491
62200 Social Security	-	-	-	17,115

62960	Workers Compensation	-	-	-	559
62970	Unemployment Insurance	-	-	-	112
70	Capital Outlay	-	-	-	-
70500	Equipment Purchases	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
72300	Uniforms	-	-	-	-
73	Contract Services	-	-	-	-
73675	Contract Services: Software Maintenance	-	-	-	-
74	General Operating Expenses	-	-	-	-
74000	Stationery and Supplies	-	-	-	-
74030	Software Purchases	-	-	-	-
74700	Non-Capital Equipment	-	-	-	-
74830	Radio Service	-	-	-	-
74870	Community Crime Prevention	-	-	-	-
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Revenues Over(Under) Expenditures		-	-	275,000	-
Other Financing Sources (Uses)				\$	-
Operating Transfers In		-	-	-	-
Operating Transfers Out		-	-	-	-
<hr/>					
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses		-	-	275,000	-
<hr/>					
Fund Balance, Beginning of Year		-	-	-	275,000
<hr/>					
Fund Balance, End of Year		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>

**Potter County, Texas
Veterans Court Grant
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26**

		Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
<hr/>					
Revenues		\$ -	\$ 24,000	\$ 65,830	\$ 80,051
53 Intergovernmental Revenue		-	24,000	65,830	80,051
53345	Grant Proceeds	-	24,000	89,142	75,000
53346	County Matching Funds	-	-	-	-
<hr/>					
Expenditures		-	688	89,142	80,051
60 Salaries & Fringe Benefits		-	688	45,767	71,471
61120	Salaries - Extra Staffing	-	566	37,265	48,395
62000	Group Insurance	-	-	82	11,892
62100	Retirement	-	85	5,423	6,969
62200	Social Security	-	35	2,859	3,702
62960	Workers Compensation	-	2	119	484
62970	Unemployment Insurance	-	-	19	29
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72 Education, Travel & Uniforms		-	-	9,636	-
72500	Travel and Education	-	-	9,636	-
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74 General Operating Expenses		-	-	33,739	8,580
74000	Office Supplies			565	
74010	Assessment Services				
74020	Mortgage Assistance/Rental Assistance			14,354	
74030	Utilities			1,713	
74040	Dental			821	
74050	Child Care				
74060	Transportation/Bud/Ride Share			7,043	8,000
74070	Car Loan Payment Assistance			1,127	
74080	Vehicle Repairs			5,437	
74090	Journals/Calendars/Plaques				
74100	Subscriptions			578	580
74700	Non-Capital Equipment			2,101	

Community Crime Prevention				-
				-
Revenues Over(Under) Expenditures	-	23,312	(23,312)	-
			\$	-
Other Financing Sources (Uses)				-
Operating Transfers In	-	-		-
Operating Transfers Out	-	-	-	-
				-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	23,312	(23,312)	-
Fund Balance, Beginning of Year	-	23,312	23,312	-
				-
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 23,312</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance, End of Year	-	-	-	-

Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 1,662,143	\$ 2,116,574	\$ 1,540,913	\$ 1,548,759
51 Taxes	1,477,339	1,909,910	1,365,249	1,373,095
51110 Current Taxes	1,455,499	1,859,873	1,346,249	1,354,095
51120 Delinquent Property Taxes	8,189	26,780	10,000	10,000
51160 Penalty & Interest	13,651	23,257	9,000	9,000
57 Other Revenue	184,804	206,664	175,664	175,664
57711 Interest on Investments	184,804	206,664	175,664	175,664
Expenditures	1,476,125	1,476,125	1,536,125	1,476,125
74 General Operating Expenses	400	400	400	400
74085 Bank Service Charge	400	400	400	400
78 Special Expenditures	1,475,725	1,475,725	1,535,725	1,475,725
78400 Bond Principal	985,000	1,015,000	1,045,000	1,015,000
78401 Interest & Fiscal Agent Fees	490,725	460,725	490,725	460,725
Revenues Over(Under) Expenditures	186,018	640,449	4,788	72,634
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592			-
Operating Transfers Out		-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,998,610	640,449	4,788	72,634
Fund Balance, Beginning of Year	3,442,298	5,440,908	6,081,357	6,086,145
Fund Balance, End of Year	\$ 5,440,908	\$ 6,081,357	\$ 6,086,145	\$ 6,158,779

Potter County, Texas
Series 2017 Debt Service Fund
Tax Notes
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 1,093,484	\$ 959,606	\$ -	\$ -
51 Taxes	1,093,484	959,606		
51110 Current Taxes	1,068,460	940,746		
51120 Delinquent Property Taxes	13,752	11,384		
51160 Penalty & Interest	11,272	7,476		
57 Other Revenue	-	-		-
57711 Interest on Investments	-	-	-	-
Expenditures	961,598	959,596	-	-
74 General Operating Expenses	-	-		-
74085 Bank Service Charge	-	-		-
78 Special Expenditures	961,598	959,596		
78400 Bond Principal	900,000	915,000		
78401 Interest & Fiscal Agent Fees	61,598	44,596		
Revenues Over(Under) Expenditures	131,886	10	-	-
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		-
Fund Balance, Beginning of Year	167,028	798,914		
Fund Balance, End of Year	\$ 798,914	\$ -	\$ -	\$ -

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimate</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
Revenues	\$ 3,161,414	\$ 2,702,294	\$ 3,990,282	\$ 3,990,282
51 Taxes	3,161,414	2,702,294	3,990,282	3,990,282
51110 Current Taxes	3,114,358	2,642,949	3,922,949	3,922,949
51120 Delinquent Property Taxes	17,644	32,906	36,369	36,369
51160 Penalty & Interest	29,412	26,439	30,964	30,964
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	3,081,938	2,634,938	3,814,513	2,634,938
74 General Operating Expenses	400	400	400	400
74085 Bank Service Charge	400	400	400	400
78 Special Expenditures	3,081,538	2,634,538	3,814,113	2,634,538
78400 Bond Principal	1,140,000	750,000	1,760,000	750,000
78401 Interest & Fiscal Agent Fees	1,941,538	1,884,538	2,054,113	1,884,538
Revenues Over(Under) Expenditures	79,476	67,356	175,769	1,355,344
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	79,476	67,356	175,769	1,355,344
Fund Balance, Beginning of Year	87,751	167,227	234,583	410,352
Fund Balance, End of Year	<u>\$ 167,227</u>	<u>\$ 234,583</u>	<u>\$ 410,352</u>	<u>\$ 1,765,696</u>

Potter County, Texas
Capital Projects Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

		Actual	Actual	Estimate	Budget
		2022-23	2023-24	2024-25	2025-26
Revenues		\$ 234,051	\$ 238,768	\$ 214,891	\$ 171,913
55 Rents & Recoveries		-	-	-	-
55548	Miscellaneous Recoveries	-	-	-	-
57 Other Revenue		234,051	238,768	214,891	171,913
57711	Interest on Investments	234,051	238,768	214,891	171,913
Expenditures		-	87,599	489,000	475,000
70 Capital Outlay		-	48,878	324,000	350,000
70500	Capital Equipment - General Administrative	-	-	274,000	300,000
70500	Capital Equipment - Tax	-	-	-	-
70500	Capital Equipment - Public Safety/Public Service	-	-	-	-
70600	Land	-	-	-	-
70650	Construct, Remodel & Repair - General Administr	-	48,878	50,000	50,000
70650	Construct, Remodel & Repair - Courthouse	-	-	-	-
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		-	13,620	90,000	50,000
73675	Contract Services - Software Maintenance	-	-	90,000	50,000
73560	Contract Services - G&A	-	13,620	-	-
73560	Contract Services - Courts Building	-	-	-	-
73560	Contract Services - Road & Bridge	-	-	-	-
73560	Contract Services - Detention Center	-	-	50,000	50,000
77 Building Repairs & Maintenance		-	25,101	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	-	25,101	-	-
77000	Building Maintenance - Bowie Annex	-	-	-	-
Revenues Over(Under) Expenditures		234,051	151,169	(274,109)	(303,087)
Other Financing Sources (Uses)					
Issuance of Tax Notes		-			
Issuance Costs on Notes		-			
Operating Transfers In		-	500,000	500,000	
Operating Transfers Out					-
Revenues and Other Financing Sources					
Over (Under) Expenditures and Other Uses		234,051	651,169	225,891	(303,087)
Fund Balance, Beginning of Year		4,816,223	5,022,458	5,673,627	5,899,518
Fund Balance, End of Year		\$ 5,022,458	\$ 5,673,627	\$ 5,899,518	\$ 5,596,431

Potter County, Texas
District Courts Building Construction Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Revenues	\$ 340,123	\$ 214,081	\$ 123,132	\$ 44,328
57 Other Revenue	340,123	214,081	123,132	44,328
57424 Bond Proceeds	-	-	-	-
57771 Interest on Investments	340,123	214,081	123,132	44,328
Expenditures	9,698,546	1,191,568	711,840	2,588,161
70 Capital Outlay	8,835,260	1,031,439	690,410	2,309,591
70500 Capital Equipment	-	-	-	-
70650 Construction Remodeling & Repairs	8,835,260	1,031,439	690,410	2,309,591
73 Contract Services	853,414	159,493	21,430	278,570
73675 Contract Services	853,414	159,493	21,430	278,570
74 General Operating Expenses	9,872	636	-	-
74000 Stationery & Supplies	462	139	-	-
74700 Non-Capital Equipment	9,410	497	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76610 Equipment Rental	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repair & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(9,358,423)	(977,487)	(588,708)	(2,543,833)
Other Financing Sources (Uses)				
Operating Transfers In				-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(9,358,423)	(977,487)	(588,708)	(2,543,833)
Fund Balance, Beginning of Year	13,586,082	4,227,659	3,250,172	2,661,464
Fund Balance, End of Year	\$ 4,227,659	\$ 3,250,172	\$ 2,661,464	\$ 117,631

Potter County, Texas
Health & Life Insurance Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2025-26

	Actual 2022-23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
Operating Revenues	7,937,767	8,070,665	8,901,128	7,450,000
53 Intergovernmental Revenue	-	-	-	-
53201 County Contributions	-	-	-	-
55 Rents & Recoveries	356,805	1,137,282	1,451,128	-
55531 Recoveries	356,805	1,137,282	1,451,128	-
58 Other Revenue	7,580,962	6,933,383	7,450,000	7,450,000
58330 Premiums	7,347,267	6,753,492	7,250,000	7,250,000
58330 Cobra Premiums	-	-	-	-
58330 Retiree Premiums	233,695	179,891	200,000	200,000
Operating Expenses	7,139,654	8,819,831	9,305,449	8,750,000
73 Contract Services	150,000	152,000	150,000	150,000
73560 Contract Services	150,000	152,000	150,000	150,000
74 General Operating Expenses	-	-	-	-
74000 Stationery & Supplies	-	-	-	-
79 Other Expenditures	6,989,654	8,667,831	9,155,449	8,600,000
79240 Insurance Premiums	-	-	-	-
79242 Vision Insurance Premiums	327,242	442,860	82,000	25,000
79244 Dental Insurance Premiums	56,590	-	380,000	75,000
79246 Basic/Voluntary Life Premiums	161,618	197,692	160,000	33,000
79250 Third Party Admin Fees	1,069,363	1,176,595	1,135,029	1,092,000
79600 Pharmacy Claims	2,335,451	2,763,038	2,998,420	2,500,000
79600 Medical Claims	3,039,390	4,087,646	4,400,000	4,500,000
79600 Juvenile Probation Claims	-	-	-	220,000
79600 Retiree Claims	-	-	-	150,000
79600 Cobra Claims	-	-	-	5,000
Net Operating Income	798,113	(749,166)	(404,321)	(1,300,000)
Non-operating Income				
57 Other Revenue				
57711 Interest on Investments	214,826	240,854	125,914	150,000
Net Income (Loss)	1,012,939	(508,312)	(278,407)	(1,150,000)
Net Position at Beginning of Year	4,500,000	5,512,939	5,004,627	4,726,220
Operating Transfers	-	-	-	-
Net Position at End of Year	5,512,939	5,004,627	4,726,220	3,576,220