

Budget



Fiscal Year
2025-26



Potter County, Texas Proposed Tax Rate for Fiscal Year 2026

This budget will raise more total property taxes than last year's budget by \$3,807,698 or 5.7508%, and of that amount, \$987,992 is tax revenue to be raised from new property added to the tax roll this year.

Note: This page will be updated when Tax rate is adopted 9/22/25
To comply with HB3195

Comparative Tax Rates		
Tax Rates	FY25	Proposed FY26
Property Tax Rate	0.58608	0.59024
No New Revenue Rate	0.58496	0.57219
No New Revenue Maintenance and Operations Tax Rate	0.53986	0.54946
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
Total Debt Obligation	60,895,000	58,730,000

Potter County, Texas

2025-26

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**IN THE
POTTER COUNTY COMMISSIONERS COURT
POTTER COUNTY, TEXAS**

ORDER SETTING POTTER COUNTY PROPERTY TAX RATE
FISCAL YEAR 2025-26

On the 22nd day of September, 2025, the Commissioners Court of Potter County, Texas convened at a public meeting, with proper notice given pursuant to the Texas Tax Code and the Open Meetings Act (Chapter 551, Texas Government Code), with a quorum present, and took the following action:

It is ORDERED that the tax rate for Potter County property taxes for the fiscal year beginning October 1, 2025 be set at:

.54946	per \$100	Maintenance & Operation
.04078	per \$100	Debt Service
.59024	per \$100	TOTAL

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 5.7508 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$24.73.

Adopted the 22nd day of September, 2025.

Honorable Nancy Tanner
County Judge

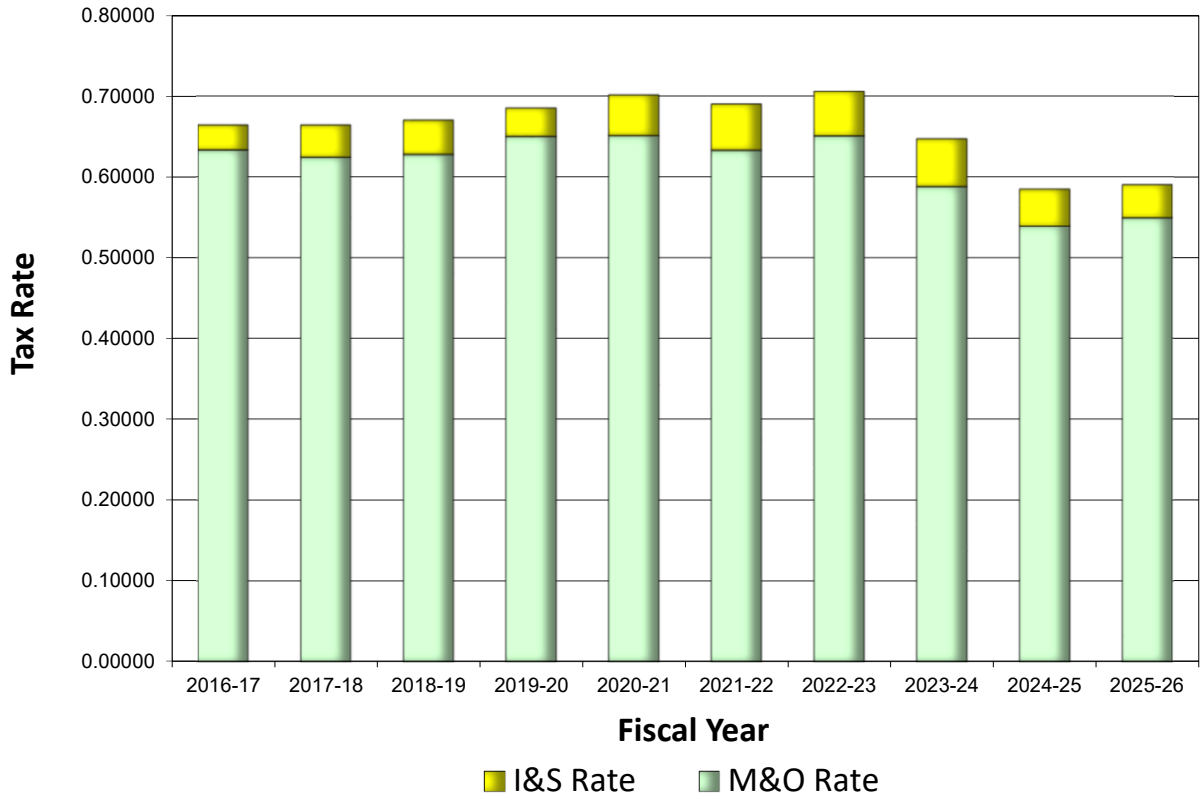
ATTEST:

Julie Smith, Potter County Clerk

Note: This will be updated after tax rate adopted on 9/9/2025

Potter County, Texas
Property Tax Rates & Tax Levies

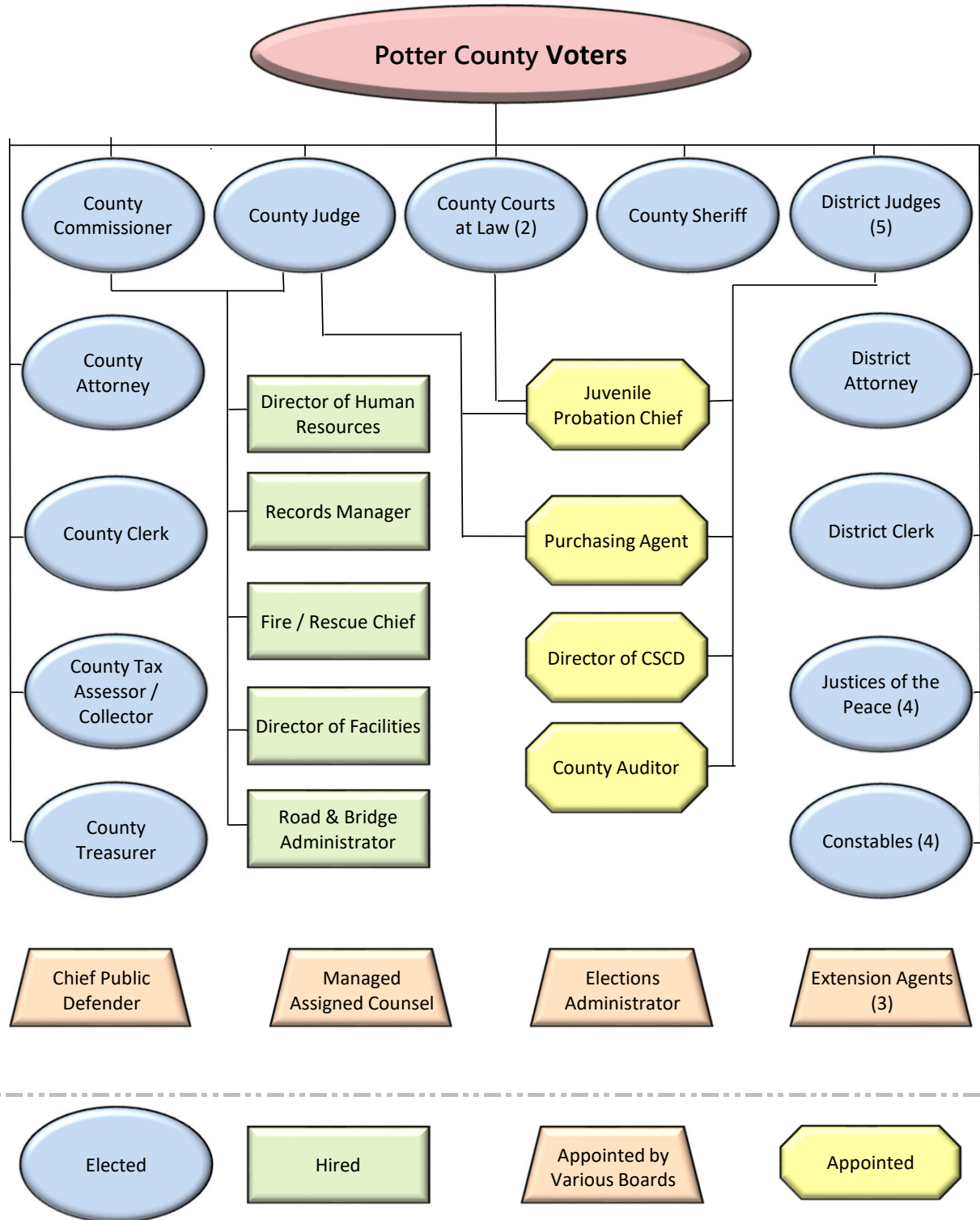
Fiscal Year	Total Appraised Value	M&O Rate	I&S Rate	Total Tax Rate	No New Revenue Rate (NNR)	Change Over NNR Rate
2016-17	9,109,905,227	0.63306	0.03096	0.66402	0.63391	4.75%
2017-18	9,297,795,369	0.62393	0.04009	0.66402	0.64450	3.03%
2018-19	9,758,323,699	0.62773	0.04227	0.67000	0.64111	4.51%
2019-20	10,070,277,235	0.64998	0.03502	0.68500	0.65995	3.80%
2020-21	10,525,316,665	0.65099	0.05001	0.70100	0.66465	5.47%
2021-22	10,756,543,044	0.63303	0.05712	0.69015	0.69015	-
2022-23	10,903,710,857	0.65057	0.05538	0.70595	0.69105	2.00%
2023-24	12,627,950,501	0.58794	0.05931	0.64725	0.63145	2.50%
2024-25	14,203,205,571	0.53874	0.04622	0.57952	0.58496	1.28%
2025-26	15,649,145,435	0.54946	0.04078	0.59024	0.57219	3.15%



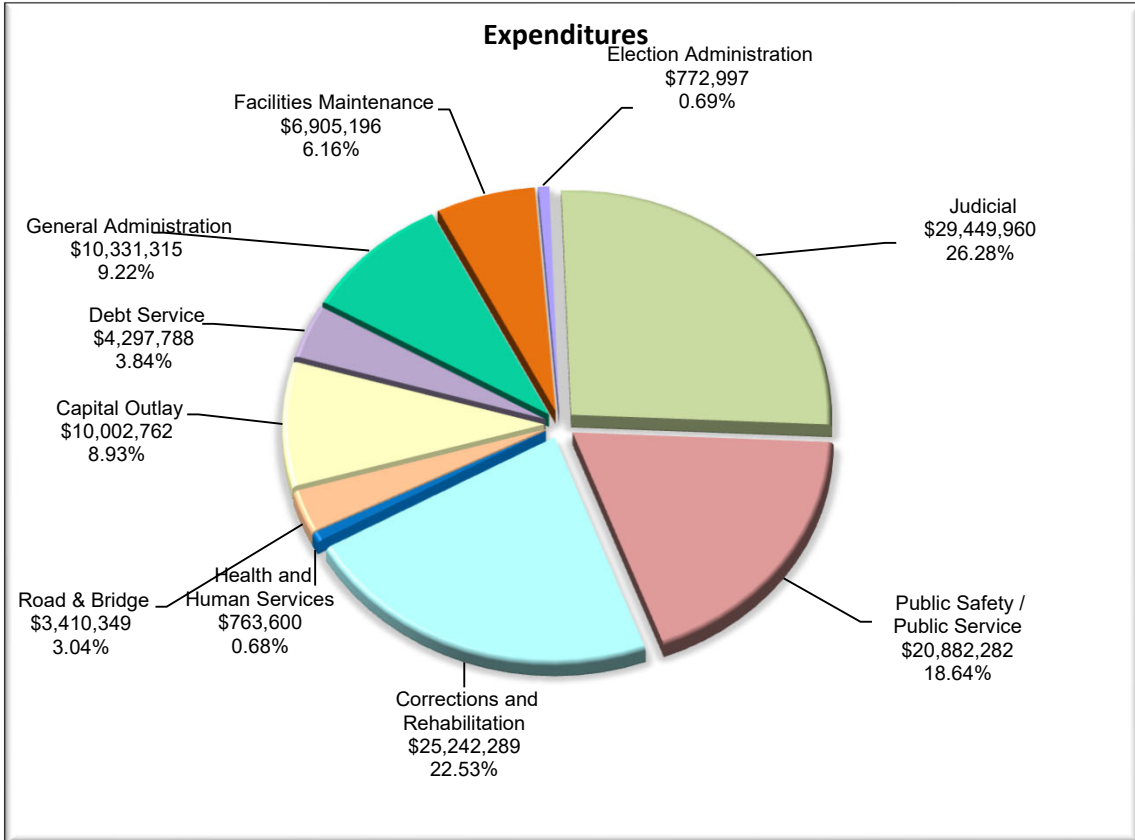
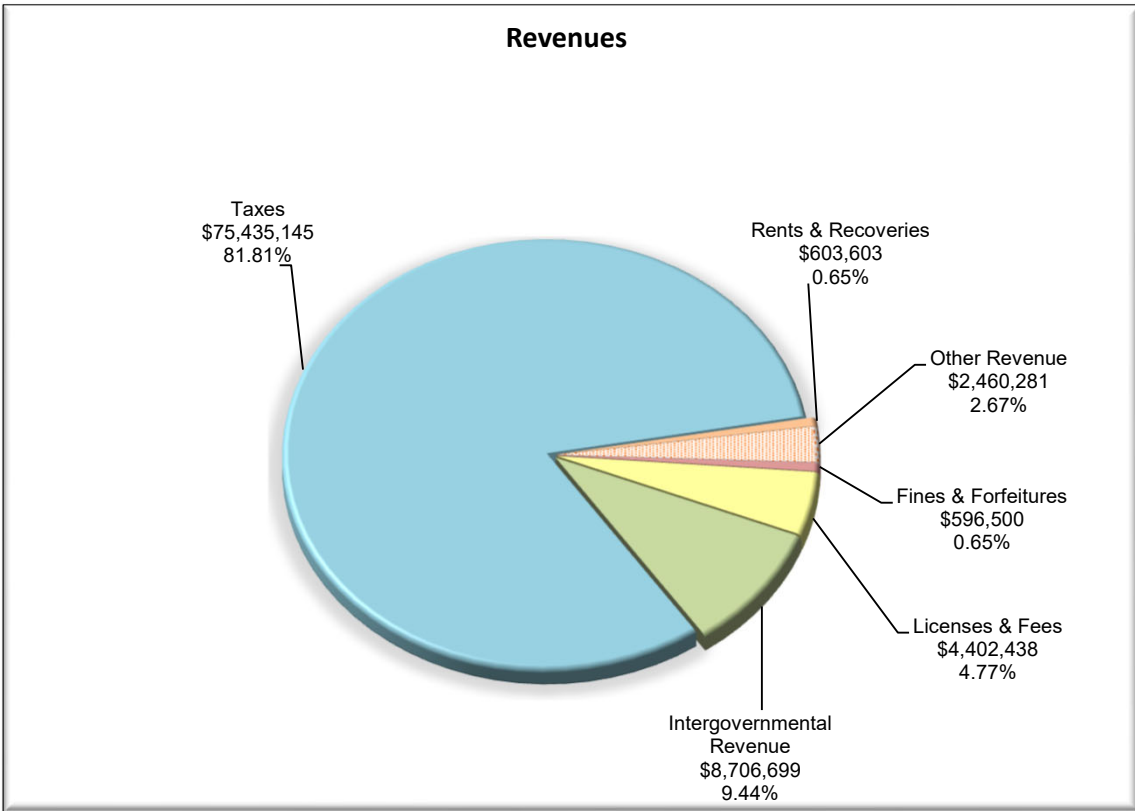
**Potter County, Texas
County Officials**

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

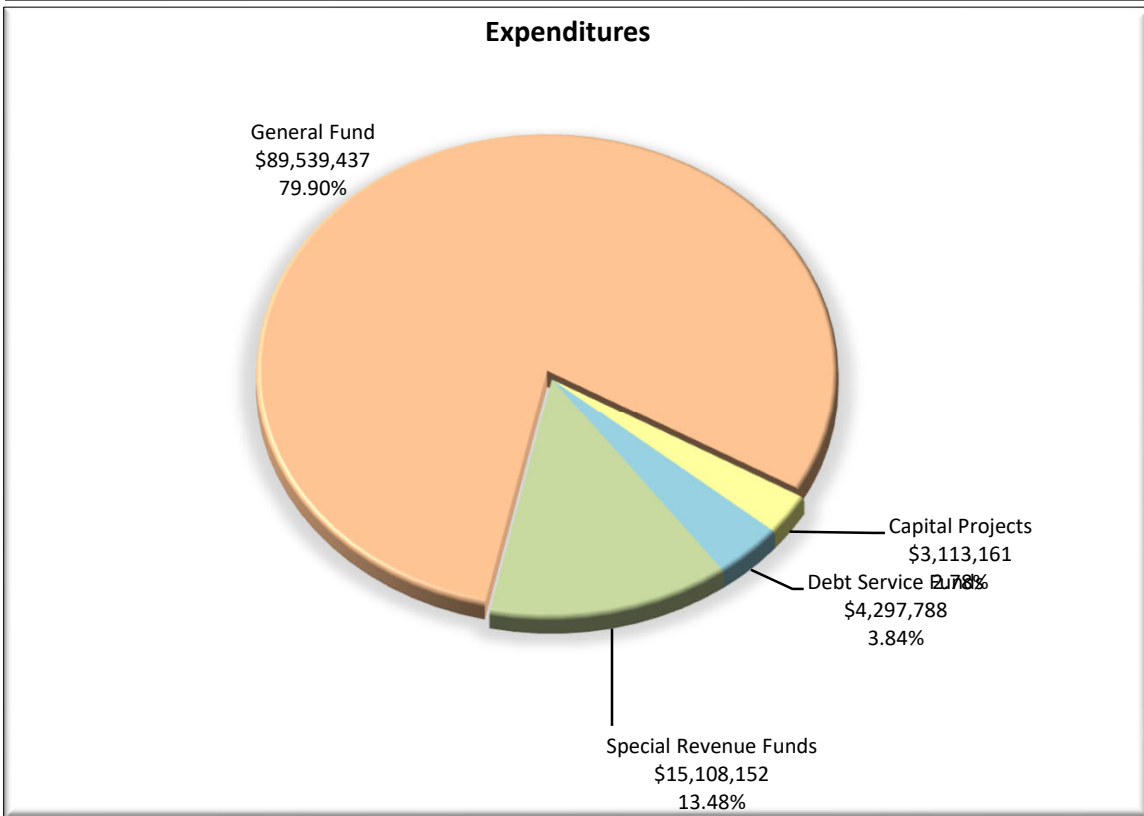
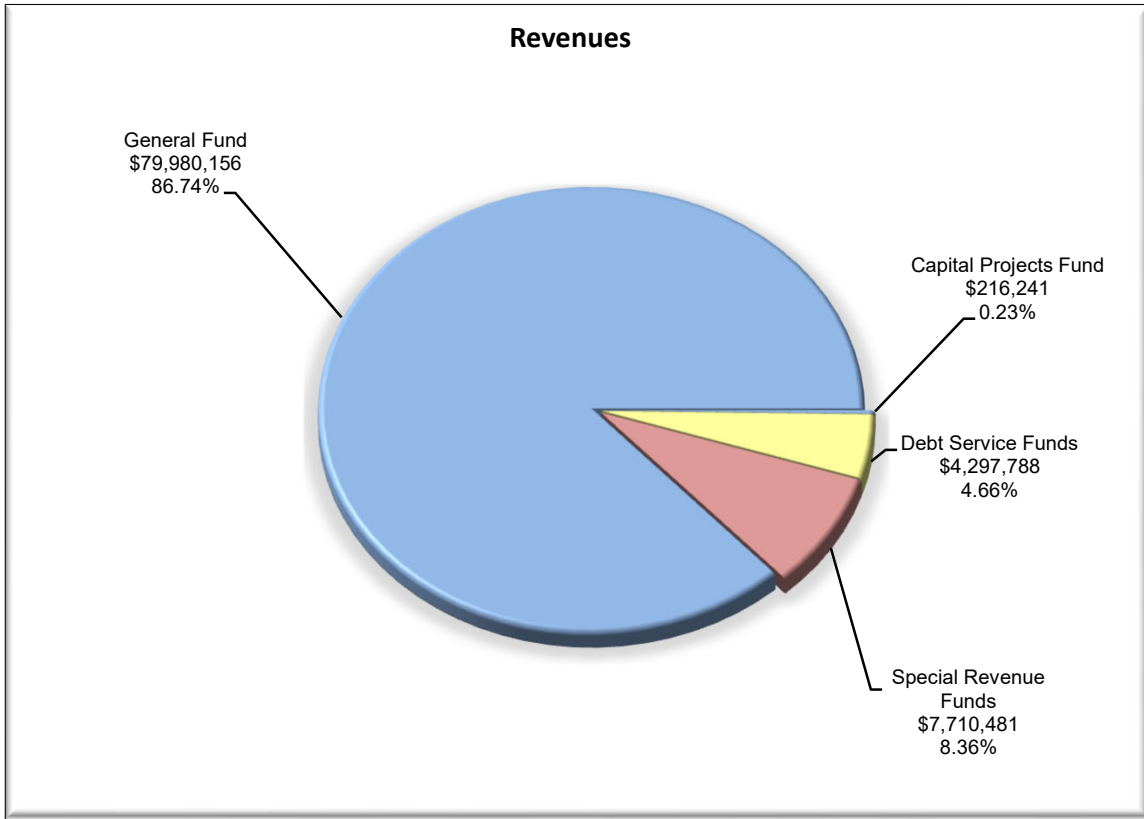
Potter County, Texas Organization Chart



**Potter County, Texas
Combined Budgets
2025-26**



**Potter County, Texas
Budgets by Fund
2025-26**



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	\$ 79,980,156	\$ 7,710,481	\$ 4,297,788	\$ 216,241	\$ 92,204,666
Taxes	66,086,155	5,200,000	4,148,990	-	75,435,145
Licenses & Fees	4,115,150	287,288	-	-	4,402,438
Intergovernmental Revenue	6,563,405	2,143,294	-	-	8,706,699
Fines & Forfeitures	596,500	-	-	-	596,500
Rents & Recoveries	603,603	-	-	-	603,603
Other Revenue	2,015,343	79,899	148,798	216,241	2,460,281
Expenditures	89,539,437	15,108,152	4,297,788	3,113,161	112,058,538
General Administration	10,331,315	-	-	-	10,331,315
Facilities Maintenance	3,792,035	-	-	3,113,161	6,905,196
Election Administration	772,997	-	-	-	772,997
Judicial	27,329,553	2,120,407	-	-	29,449,960
Public Safety / Public Service	16,343,603	4,538,679	-	-	20,882,282
Corrections and Rehabilitation	25,242,289	-	-	-	25,242,289
Health and Human Services	763,600	-	-	-	763,600
Road & Bridge	3,410,349	-	-	-	3,410,349
Capital Outlay	1,553,696	8,449,066	-	-	10,002,762
Bond Payment	-	-	4,297,788	-	4,297,788
Revenues Over (Under) Expenditures	(9,559,281)	(7,397,671)	-	(2,896,920)	(19,853,872)
Other Financing Sources (Uses)					
Operating Transfers In	-	193,710	-	367,870	561,580
Operating Transfers Out	(561,580)	-	-	-	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(10,120,861)	(7,203,961)	-	(2,529,050)	(19,853,872)
Fund Balance, Beginning of Year	42,512,033	23,559,455	4,683,905	10,187,039	80,942,432
Fund Balance, End of Year	\$ 32,391,172	\$ 16,355,494	\$ 4,683,905	\$ 7,657,989	\$ 61,088,560

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GENERAL FUND

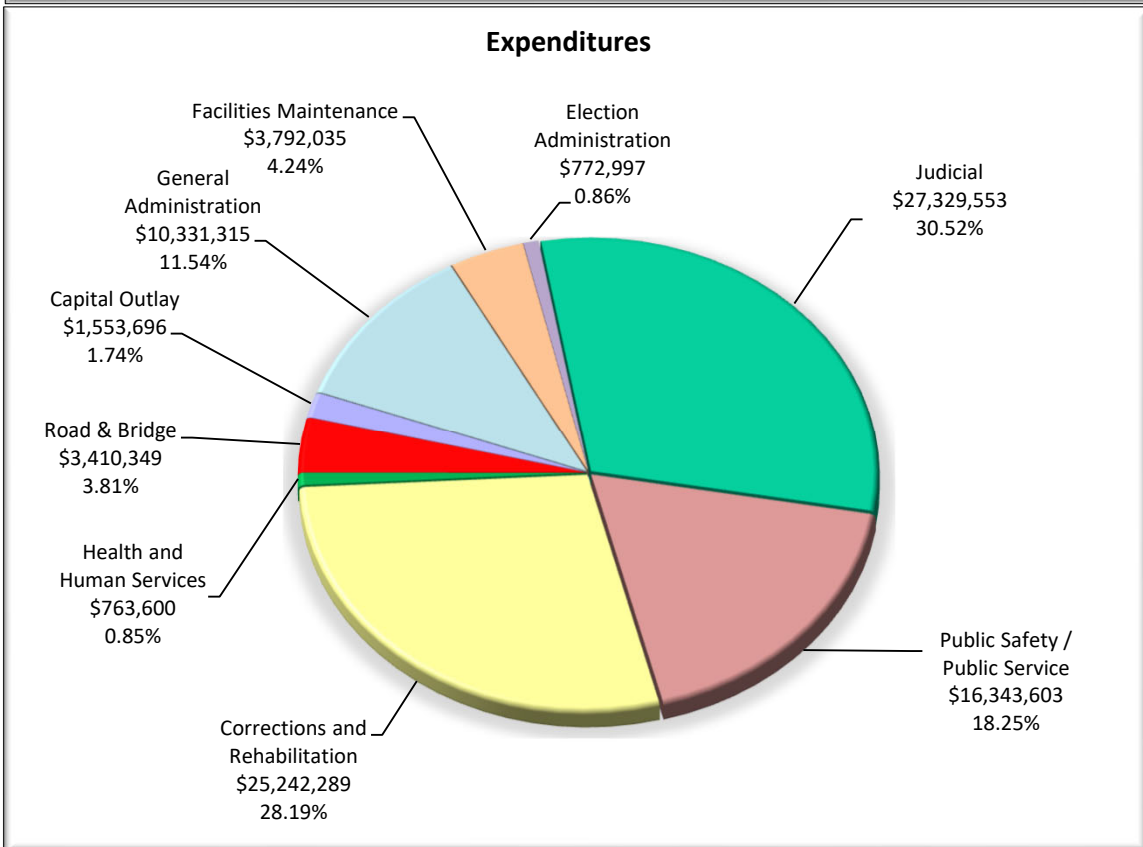
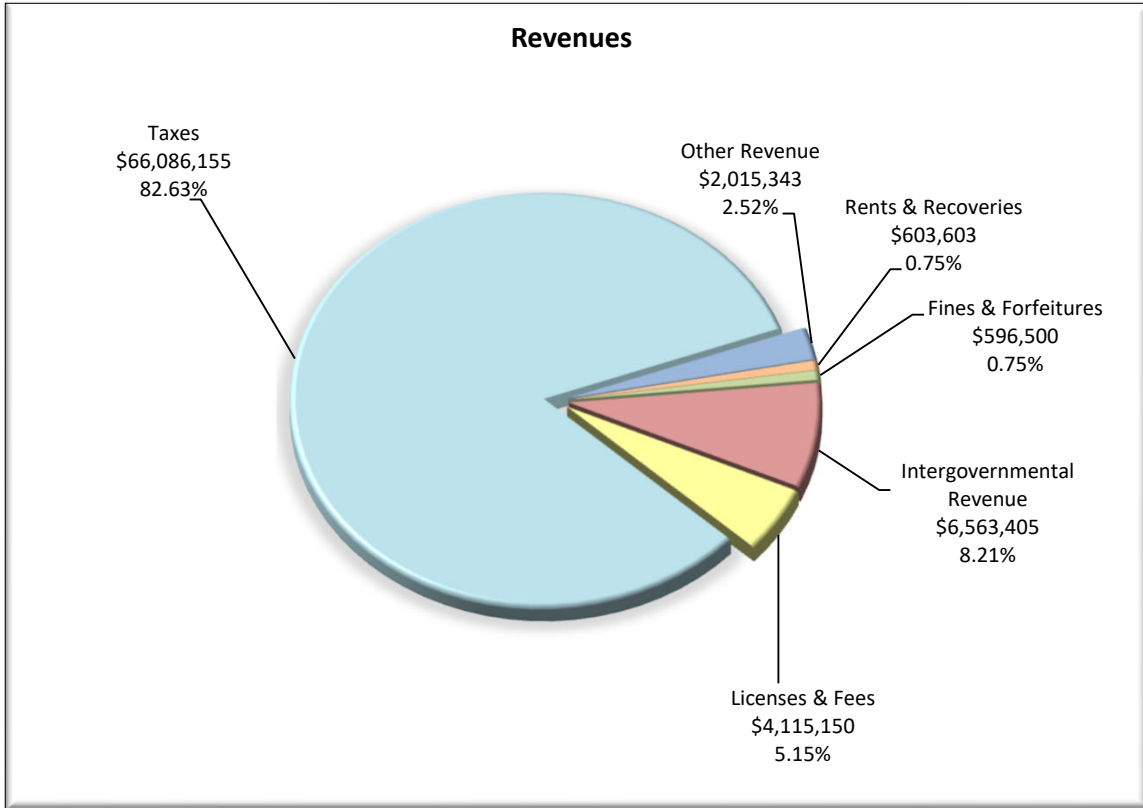
The General Fund is established to account for the revenue and expenditures necessary to carry out basic governmental activities of the County, such as general administration, prosecution, tax collection, judicial, law enforcement, etc. Appropriations are made from the fund annually.

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

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

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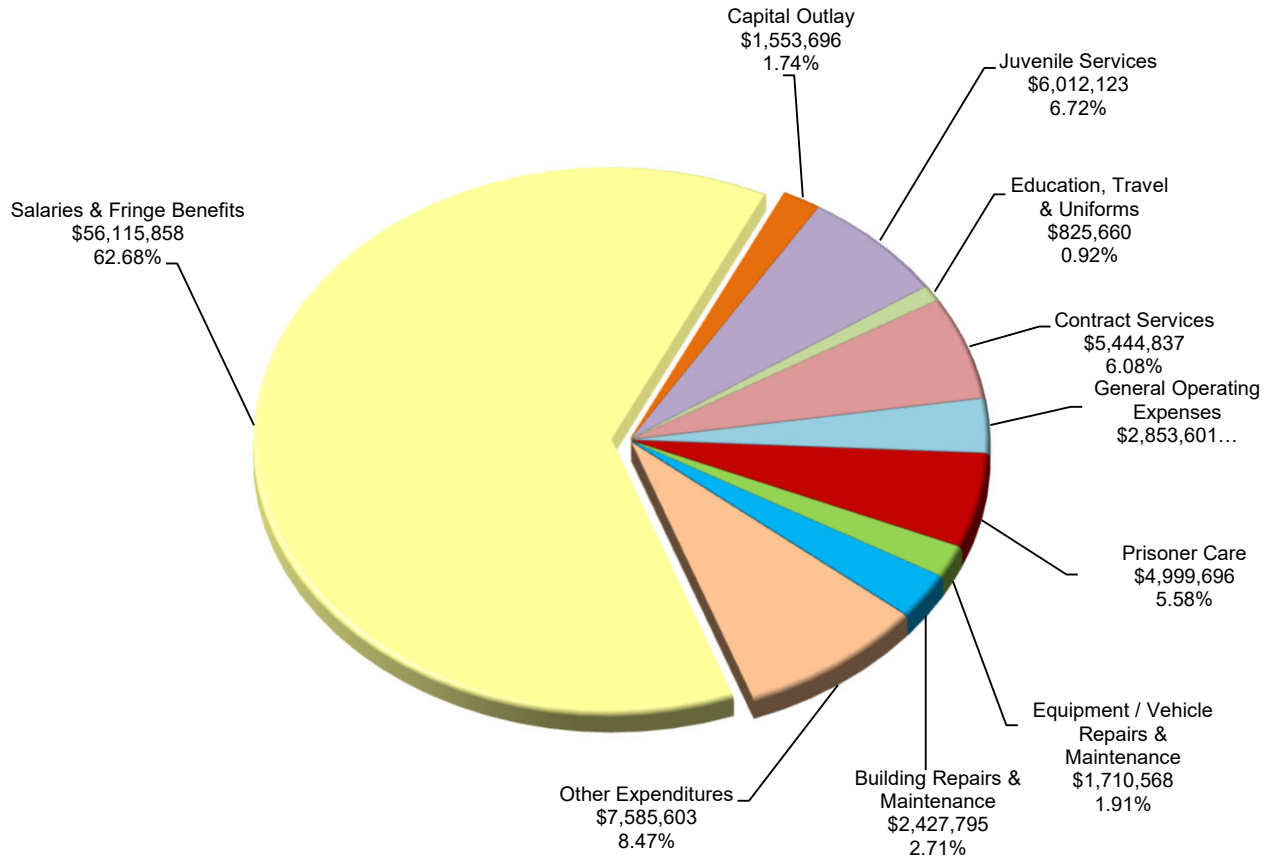
**Potter County, Texas
General Fund Budget
2025-26**



**Potter County, Texas
General Fund Budget
Expenditures by Category
2025-26**

\$

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**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	\$ 79,980,156
Taxes	56,676,360	61,317,417	60,462,955	66,086,155
Licenses & Fees	4,109,814	4,311,370	4,105,457	4,115,150
Intergovernmental Revenue	3,585,356	4,976,999	3,258,976	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	3,070,160	2,015,343
Expenditures	65,314,044	65,122,886	73,923,798	89,539,437
General Administration	7,809,871	8,083,251	8,781,599	10,331,315
Facilities Maintenance	2,827,756	2,844,992	3,035,180	3,792,035
Election Administration	526,073	526,073	662,052	772,997
Judicial	17,624,346	17,612,146	23,673,300	27,329,553
Public Safety / Public Service	13,361,997	13,361,997	13,703,959	16,343,603
Corrections and Rehabilitation	19,225,838	20,383,521	19,604,881	25,242,289
Health and Human Services	1,045,668	1,135,507	1,134,467	763,600
Road & Bridge	2,440,164	2,658,589	2,872,673	3,410,349
Capital Outlay	452,331	452,331	455,687	1,553,696
Revenues Over(Under) Expenditures	3,055,568	2,468,769	(1,891,813)	(9,559,281)
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	(2,453,393)	(10,120,861)
Fund Balance at Beginning of Year	37,002,669	40,058,237	44,965,426	42,512,033
Fund Balance at Year End	\$ 40,058,237	\$ 44,965,426	\$ 42,512,033	\$ 32,391,172

**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	\$ 66,086,155
51110 Current Property Tax	54,787,820	58,849,291	59,863,795	64,111,548
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 - Coronavirus 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	-	-
-- continued --				

**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
	666,188	624,340	477,500	596,500
54 Fines and Forfeitures				
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
	684,342	875,540	683,017	603,603
55 Rents and Recoveries				
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
-- continued --				

**Potter County, Texas
General Fund
Revenues**

	<u>Actual 2022 - 23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
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	79,980,156
Other Financing Sources				
Operating Transfers In	-	-	-	-
Total Revenue and Other Financing Sources	\$ 68,369,612	\$ 76,514,483	\$ 75,684,846	\$ 79,980,156

**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	\$ 10,331,315
1100 County Judge	268,036	274,080	286,251	308,682
1110 County Commissioners	248,942	244,735	301,169	310,434
1120 Human Resources	395,732	386,146	460,646	474,574
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	566,969
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	1,086,964
1210 County Treasurer	274,112	277,617	295,358	301,714
1220 Purchasing Agent	400,570	384,885	549,571	562,553
1230 Collections	2,789	-	-	-
1300 Tax Assessor/Collector	1,492,773	1,472,190	1,693,564	1,762,019
Facilities Maintenance	2,827,756	2,856,438	3,813,238	3,792,035
1400 Facilities Maintenance Department	1,740,142	1,695,831	2,277,744	2,281,688
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	772,997
1500 Elections / Voter Registration	526,073	587,430	707,850	772,997
Judicial	17,624,344	20,376,469	25,903,565	27,329,553
2100 County Clerk	1,121,976	1,207,389	1,370,863	1,347,392
2110 District Clerk	1,355,902	1,392,966	1,703,001	1,746,776
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	697,016
2191 Veterans' Treatment Court	15,966	40,477	76,769	78,450
2200 County Court at Law #2	518,462	599,259	622,611	691,141
2201 Mental Health Specialty Court	16,280	37,462	59,284	60,879
2210 Justice of the Peace, Precinct #1	323,329	329,711	361,417	371,440
2220 Justice of the Peace, Precinct #2	252,087	258,074	293,584	301,576
2230 Justice of the Peace, Precinct #3	327,003	336,877	366,362	376,353

**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	361,171
2250 Jury and Jury Related	327,692	458,797	610,055	618,221
2260 County Attorney	2,460,818	2,588,767	3,267,222	3,427,652
2270 District Attorney	3,505,652	3,710,171	4,981,739	5,294,032
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	228,835
Public Safety / Public Service	13,361,997	13,784,274	15,534,296	16,343,603
3100 Forensic Science Lab	516,129	419,819	600,000	585,000
3110 Constable, Precinct #1	97,423	99,639	110,106	114,682
3120 Constable, Precinct #2	102,936	101,515	107,294	117,239
3130 Constable, Precinct #3	103,199	102,837	109,294	115,289
3140 Constable, Precinct #4	100,957	101,647	110,744	117,689
3160 Sheriff - Enforcement	9,808,730	10,176,994	10,957,867	11,616,755
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	1,644,347
Corrections and Rehabilitation	19,225,838	20,384,195	23,900,773	25,242,289
4100 Detention Center	13,736,336	14,693,617	17,713,332	18,938,374
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	763,600
5300 Mental Health - Community Service	87,201	85,509	98,269	100,933
5310 County Extension Services	266,746	279,528	304,773	312,231
5330 Family Crime Unit	382,373	446,846	-	-
5340 Victim Assistance - VOCA	237,438	249,478	263,449	270,588
5350 Victim Assistance - VLCCG	71,910	74,626	77,392	79,848
Road & Bridge	2,440,164	2,658,589	3,323,628	3,410,349
7100 Road and Bridge Department	2,440,164	2,658,589	3,323,628	3,410,349
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	89,539,437
Other Financing Uses				
Operating Transfers Out	1,548,100	1,561,580	561,580	561,580
Total Expenditures and Other Uses	<u>\$ 66,862,140</u>	<u>\$ 73,272,298</u>	<u>\$ 85,572,210</u>	<u>\$ 90,101,017</u>

**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	\$ 10,331,315
1100 County Judge	268,036	274,080	286,251	308,682
60 Salaries & Fringe Benefits	265,321	267,955	274,601	297,032
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	310,434
60 Salaries & Fringe Benefits	240,196	243,506	283,769	293,034
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	474,574
60 Salaries & Fringe Benefits	355,441	377,329	424,580	437,760
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	566,969
60 Salaries & Fringe Benefits	475,336	486,489	528,071	544,789
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	1,086,964
60 Salaries & Fringe Benefits	633,177	702,443	811,750	824,422
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	301,714
60 Salaries & Fringe Benefits	258,169	262,919	270,408	278,764
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	562,553
60 Salaries & Fringe Benefits	367,584	368,662	503,884	519,553
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	1,762,019
60 Salaries & Fringe Benefits	1,336,140	1,315,513	1,492,164	1,559,019
72 Education, Travel & Uniforms	7,081	6,909	11,000	11,000
73 Contract Services	78,264	75,066	85,000	100,000
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	3,792,035
1400 Facilities Maintenance Department	1,740,142	1,695,831	2,277,744	2,281,688
60 Salaries & Fringe Benefits	1,660,065	1,618,617	2,108,885	2,144,801
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**

	<u>Actual 2022 - 23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
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	772,997
1500 Elections / Voter Registration	526,073	587,430	707,850	772,997
60 Salaries & Fringe Benefits	389,221	415,842	493,900	550,247
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	27,329,553
2100 County Clerk	1,121,976	1,207,389	1,370,863	1,347,392
60 Salaries & Fringe Benefits	956,157	930,047	1,067,088	1,035,592
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	1,746,776
60 Salaries & Fringe Benefits	1,209,535	1,239,359	1,387,966	1,431,741
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	697,016
60	Salaries & Fringe Benefits	571,184	585,491	605,801	667,461
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	78,450
60	Salaries & Fringe Benefits	14,091	35,029	48,934	50,250
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	691,141
60	Salaries & Fringe Benefits	504,264	582,314	597,811	659,506
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	60,879
60	Salaries & Fringe Benefits	14,090	35,028	48,934	50,250
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	371,440
60	Salaries & Fringe Benefits	297,990	306,249	323,487	333,610
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	301,576
60 Salaries & Fringe Benefits	229,996	235,775	260,080	268,072
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	376,353
60 Salaries & Fringe Benefits	302,531	308,682	329,067	339,058
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	361,171
60 Salaries & Fringe Benefits	237,084	275,246	320,649	330,641
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	618,221
60 Salaries & Fringe Benefits	189,204	197,454	222,723	230,899
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	3,427,652
60 Salaries & Fringe Benefits	2,382,174	2,514,359	3,160,622	3,260,102
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	5,294,032
60 Salaries & Fringe Benefits	3,349,726	3,561,923	4,686,739	4,880,497
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	228,835
60 Salaries & Fringe Benefits	173,869	177,491	216,627	223,155
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	16,343,603
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	114,682
60 Salaries & Fringe Benefits	88,990	90,109	95,326	97,302
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	117,239
60 Salaries & Fringe Benefits	88,744	89,881	92,414	95,309
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	115,289
60 Salaries & Fringe Benefits	88,913	90,080	92,414	95,309
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	117,689
60 Salaries & Fringe Benefits	88,962	90,080	92,414	95,309
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	11,616,755
60 Salaries & Fringe Benefits	8,840,990	9,249,435	9,824,021	10,492,192
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	1,644,347
60 Salaries & Fringe Benefits	467,166	488,280	744,119	766,587
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	25,242,289
4100 Detention Center	13,736,336	14,693,617	17,713,332	18,938,374
60 Salaries & Fringe Benefits	10,937,196	11,384,430	12,399,232	13,057,318
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	763,600
5300 Mental Health - Community Service	87,201	85,509	98,269	100,933
60 Salaries & Fringe Benefits	81,076	83,829	87,519	90,183
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	312,231
60 Salaries & Fringe Benefits	228,721	239,138	254,881	262,339
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	270,588
60 Salaries & Fringe Benefits	230,618	244,878	255,159	262,148
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 - VLCCG	71,910	74,626	77,392	79,848
60 Salaries & Fringe Benefits	71,910	74,626	76,192	78,648
72 Education, Travel & Uniforms	-	-	1,200	1,200
Road and Bridge	2,440,164	2,658,589	3,323,628	3,410,349
7100 Road and Bridge Department	2,440,164	2,658,589	3,323,628	3,410,349
60 Salaries & Fringe Benefits	1,528,392	1,647,889	1,912,331	1,941,670
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**

	Actual 2022 - 23	Actual 2023-24	Estimate 2024-25	Budget 2025-26
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	89,539,437
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	\$ 66,862,140	\$ 73,272,298	\$ 85,537,210	\$ 90,101,017

SPECIAL REVENUE FUNDS

County Assistance District #1 Fund

Local Government Code §387.003

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

Law Library Fund

Local Government Code §323.023

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

Courthouse Security Fund

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

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

Justice Court Building Security Fund

Code of Criminal Procedure §102.017

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

Records Management Funds

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

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

Court Technology Funds

Code of Criminal Procedure §102.0173, §102.0173

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

Panhandle Auto Burglary and Theft Fund

Code of Criminal Procedures §59.06

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

Federal Law Enforcement Grants Fund

Individual guidelines from Granting Agency

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

**Potter County, Texas
Special Revenue Funds
Combined Budgets
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	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	(16,620)
Fund Balance, End of Year	\$ 441,843	\$ 7,636	\$ 258,378	\$ 93,256	\$ 63,946	\$ 34,877

	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	7,710,481
51 Taxes	-	-	-	-	-	5,200,000
52 Licenses & Fees	-	-	-	-	-	287,288
53 Intergovernmental Revenue	470,350	80,051	500,000	275,000	275,000	2,143,294
54 Fines & Forfeitures	-	-	-	-	-	-
55 Rents & Recoveries	-	-	-	-	-	-
57 Other Revenue	-	-	-	-	-	79,899
Expenditures	468,250	80,051	500,000	275,000	275,000	15,108,152
Judicial	-	80,051	500,000	275,000	275,000	2,120,407
60 Salaries & Fringe Benefits	-	71,471	500,000	275,000	275,000	1,494,354
72 Education, Travel & Uniforms	-	-	-	-	-	206,680
73 Contract Services	-	-	-	-	-	303,115
74 General Operating Expenses	-	8,580	-	-	-	99,758
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	16,500
77 Building Repairs & Maintenance	-	-	-	-	-	-
79 Other Expenditures	-	-	-	-	-	-
Public Service / Public Safety	-	-	-	-	-	4,538,679
60 Salaries & Fringe Benefits	-	-	-	-	-	1,258,426
72 Education, Travel & Uniforms	-	-	-	-	-	20,000
73 Contract Services	-	-	-	-	-	719,549
74 General Operating Expenses	-	-	-	-	-	2,301,167
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-	-	239,537
78 Other Expenditures	-	-	-	-	-	-
Capital Outlay	468,250	-	-	-	-	8,449,066
70 Capital Outlay	468,250	-	-	-	-	8,449,066
Revenues Over(Under) Expenditures	2,100	-	-	-	-	(7,397,671)
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	-	-	-	-	(7,203,961)
Fund Balance, Beginning of Year	348,000	-	-	-	-	23,559,455
Fund Balance, End of Year	\$ 356,600	\$ -	\$ -	\$ -	\$ -	16,355,494

Potter County, Texas
County Assistance District #1
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	\$ 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 Uses	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**

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
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 & Maintenance	-	-	-	-
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 Uses	(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**

	<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	\$ 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 & Maintenance	-	-	-	-
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 Uses	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	<u>\$ 309,206</u>	<u>\$ 401,869</u>	<u>\$ 456,194</u>	<u>\$ 502,594</u>

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

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
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 & Maintenance	-	-	-	-
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 Uses	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 2022-23	Actual 2023-24	Estimate 2024-25	Budget 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 & Maintenance	-	-	-	-
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 Uses	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

	<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	\$ 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 & Maintenance	-	-	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 Uses	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	<u>\$ 392,297</u>	<u>\$ 426,443</u>	<u>\$ 436,843</u>	<u>\$ 441,843</u>

**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 & Maintenance	-	-	-	-
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 Uses	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 2022-23	Actual 2023-24	Estimate 2024-25	Budget 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 & Maintenance	-	-	-	-
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 Uses	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**

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
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 & Maintenance	-	-	-	-
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 Uses	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

	<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	\$ 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 & Maintenance	-	-	-	-
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 Uses	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	<u>\$ 60,920</u>	<u>\$ 68,497</u>	<u>\$ 65,696</u>	<u>\$ 63,946</u>

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
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	\$ 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 & Maintenance	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	48,100	61,580	61,580	187,210
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(12,520)	25,852	14,314	51,497
Fund Balance, Beginning of Year	(44,266)	(56,786)	(30,934)	(16,620)
Fund Balance, End of Year	<u>\$ (56,786)</u>	<u>\$ (30,934)</u>	<u>\$ (16,620)</u>	<u>\$ 34,877</u>

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

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
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 & Maintenance	-	-	-	-
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 Uses	-	-	348,000	2,100
Fund Balance, Beginning of Year	-	-	-	348,000
Fund Balance, End of Year	\$ -	\$ -	\$ 348,000	\$ 350,100

**Potter County, Texas
SB22 Sheriff
Revenues and Expenditures
2025-26**

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
Revenues	\$ -	\$ 500,000	\$ 507,000	\$ 504,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	500,000	500,000	500,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	3,775	7,000	4,000
Expenditures	-	493,789	513,211	504,000
60 Salaries & Fringe Benefits	-	482,682	500,000	500,000
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	11,107	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	13,211	4,000
Revenues Over(Under) Expenditures	-	6,211	(6,211)	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	6,211	(6,211)	-
Fund Balance, Beginning of Year	-	-	6,211	-
Fund Balance, End of Year	\$ -	\$ 6,211	\$ -	\$ -

**Potter County, Texas
SB22 County Attorney
Revenues and Expenditures
2025-26**

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
Revenues	\$ -	\$ 276,976	\$ 275,000	\$ 275,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	275,000	275,000	275,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	1,976	-	-
Expenditures	-	280,408	275,000	275,000
60 Salaries & Fringe Benefits	-	280,408	275,000	275,000
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	-	(3,432)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	3,432	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-	-
Fund Balance, Beginning of Year	-	-	-	-
Fund Balance, End of Year	\$ -	\$ -	\$ -	\$ -

**Potter County, Texas
SB22 District Attorney
Revenues and Expenditures
2025-26**

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
Revenues	\$ -	\$ 277,847	\$ 281,000	\$ 279,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	275,000	275,000	275,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	2,847	6,000	4,000
Expenditures	-	172,761	386,086	279,000
60 Salaries & Fringe Benefits	-	172,761	275,000	275,000
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	111,086	4,000
Revenues Over(Under) Expenditures	-	105,086	(105,086)	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	105,086	(105,086)	-
Fund Balance, Beginning of Year	-	-	105,086	-
Fund Balance, End of Year	\$ -	\$ 105,086	\$ -	\$ -

DEBT SERVICE FUNDS

Series 2016 Certificates of Obligation

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

Series 2017 Tax Notes

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

Series 2019 Certificates of Obligation

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

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

	<u>Series 2016 Certificates of Obligation</u>	<u>Series 2019 Certificates of Obligation</u>	<u>Totals (Memo Only)</u>
Revenues	\$ 1,478,350	\$ 2,819,438	\$ 4,297,788
51 Taxes	1,329,552	2,819,438	4,148,990
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	-	-	-
Other Financing Sources (Uses)			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	-	-
Fund Balance, Beginning of Year	4,273,553	410,352	4,683,905
Fund Balance, End of Year	<u>\$ 4,273,553</u>	<u>\$ 410,352</u>	<u>\$ 4,683,905</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	\$ 1,478,350
51 Taxes	1,477,339	1,909,910	1,365,249	1,329,552
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	-
Other Financing Sources (Uses)				
Operating Transfers In		-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	186,018	640,449	4,788	-
Fund Balance, Beginning of Year	3,442,298	3,628,316	4,268,765	4,273,553
Fund Balance, End of Year	<u>\$ 3,628,316</u>	<u>\$ 4,268,765</u>	<u>\$ 4,273,553</u>	<u>\$ 4,273,553</u>

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

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
Revenues	\$ 3,161,414	\$ 2,702,294	\$ 3,990,282	\$ 2,819,438
51 Taxes	3,161,414	2,702,294	3,990,282	2,819,438
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	-
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	-
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>\$ 410,352</u>

**Potter County, Texas
Schedule of Debt Service
2025-26**

	Series 2016 Certificates of Obligation		Series 2019 Certificates of Obligation		Fiscal Total
	Principal	Interest	Principal	Interest	
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

CAPITAL PROJECTS FUNDS

Capital Projects Fund

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

District Courts Building Construction Fund

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

IT Capital Equipment Fund

The IT Capital Equipment Fund accounts for the acquisition and major IT projects. Funds are set aside by the Commissioners Court to cover large expenditures as they arise by Transfers from the General Fund.

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

	<u>Capital Projects Fund</u>	<u>District Courts Building Construction Fund</u>	<u>IT Capital Equipment Fund</u>	<u>Totals (Memo only)</u>
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	147,870	-	220,000	587,870
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(205,217)	(2,543,833)	220,000	(2,309,050)
Fund Balance, Beginning of Year	5,877,334	4,200,000	-	10,187,039
Fund Balance, End of Year	<u>\$ 5,672,117</u>	<u>\$ 1,656,167</u>	<u>\$ 220,000</u>	<u>\$ 7,877,989</u>

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

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 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	367,870
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	234,051	651,169	175,891	14,783
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>\$ 5,892,117</u>

Potter County, Texas
District Courts Building Construction 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	\$ 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**

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Estimate 2024-25</u>	<u>Budget 2025-26</u>
Revenues	\$ -	\$ -	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
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>

INTERNAL SERVICE FUNDS

Health & Life Insurance Fund

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

**Potter County, Texas
Health & Life Insurance Fund
Revenues and Expenditures
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	\$ 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	<u>\$ 5,512,939</u>	<u>\$ 5,004,627</u>	<u>\$ 4,726,220</u>	<u>\$ 3,753,024</u>

Capital Outlay

The equipment section lists items approved during the budget sessions.

Equipment is divided into two categories: Capital equipment - assets with a cost of \$5,000 or more and an expected useful life of at least one year; and Non-capital equipment - assets with a cost between \$1,000 and \$5,000 with an expected useful life of a least one year.

The vehicle fleet management section lists current leased vehicles along with items approved during the budget sessions.

Vehicles are leased through Enterprise Fleet Management and unless otherwise noted, are set on a 4 year term.

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

	Requested	Cuts	Net	Approved		
				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	
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

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

			Approved						
			Requested	Cuts	Net	Capital	Non-capital	Amount	Other Memo
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
3210	Fire/Rescue Department		1,014,000	(75,000)	939,000	864,000	-	75,000	
55	Self-contained breathing apparatus replacement		864,000		864,000	864,000	-	-	Fund Balance
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
Total Equipment			3,040,727	(935,643)	2,095,084	1,084,864	99,930	922,050	

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

				<u>FY24</u>	<u>FY25 Approved</u>			
	<u>Beg</u>	<u>Term</u>		<u>Current Lease</u>	<u>Recommendation</u>	<u>Cuts</u>	<u>Annual Addition</u>	<u>Total Due in FY25</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

PERSONNEL

The following pages report the number of positions approved for each department.

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

	<u>2022 - 23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>1100 County Judge</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
<u>1110 Commissioners</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>1120 Human Resources</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>
<u>1130 Information Technology</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>1140 Information and Records Management</u>	<u>6 1/2</u>	<u>6 1/2</u>	<u>6 1/2</u>	<u>6 1/2</u>
<u>1200 County Auditor</u>	<u>7</u>	<u>8</u>	<u>8</u>	<u>8</u>
<u>1210 County Treasurer</u>	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
<u>1220 Purchasing Agent</u>	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<u>1300 Tax Assessor/Collector</u>	<u>21</u>	<u>21</u>	<u>22</u>	<u>21 1/2</u>
<u>1400 Facilities Maintenance</u>	<u>26</u>	<u>26</u>	<u>29</u>	<u>28</u>
<u>1500 Elections</u>	<u>4 1/2</u>	<u>4 1/2</u>	<u>4 1/2</u>	<u>4 1/2</u>
<u>2100 County Clerk</u>	<u>14</u>	<u>14</u>	<u>14</u>	<u>13</u>
<u>2110 District Clerk</u>	<u>18 1/2</u>	<u>18 1/2</u>	<u>18 1/2</u>	<u>18 1/2</u>
<u>2120 Court of Appeals Judges</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2125 Specially Courts</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
<u>2130 47th District Court</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2140 108th District Court</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2150 181st District Court</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2160 251st District Court</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2170 320th District Court</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2190 County Court at Law #1</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<u>2191 Veteran's Treatment Court</u>	<u>1/2</u>	<u>1/2</u>	<u>1 1/2</u>	<u>1/2</u>
<u>2200 County Court at Law #2</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>

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

	<u>2022 - 23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
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	37
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	1
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	142
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
5340 Victim Assistance - VOCA	3	3	3	3
5350 Victim Assistance - VCLG	1	1	1	1
7100 Road and Bridge	24	24	24	24
Total Personnel	<u><u>543 1/2</u></u>	<u><u>572 1/2</u></u>	<u><u>578 1/2</u></u>	<u><u>579 1/2</u></u>

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	\$ 10,331,315
1100 County Judge	268,038	274,080	286,251	308,682
60 Salaries & Fringe Benefits	265,323	267,955	274,601	297,032
61000 Salary - County Judge	109,844	111,916	115,320	118,780
61100 Salaries - Assistants	57,036	59,051	60,869	62,695
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	32,157
62200 Social Security Tax	14,333	14,787	15,703	17,071
62960 Workers' Compensation Insurance	118	564	782	850
62970 Unemployment Insurance	29	29	61	38
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	310,434
60 Salaries & Fringe Benefits	240,196	243,506	283,769	293,034
61000 Salary - Commissioners	180,441	188,743	194,595	200,433
62000 Group Insurance	18,054	11,613	44,688	47,520
62100 Retirement	27,363	28,271	28,858	28,882
62200 Social Security Tax	13,471	14,295	14,887	15,283
62960 Workers' Compensation Insurance	867	584	741	916
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	474,574
60 Salaries & Fringe Benefits	355,441	377,329	424,580	437,760
61000 Salary - Department Head	74,503	76,538	80,000	82,400
61100 Salaries - Assistants	171,858	186,847	219,867	226,463
62000 Group Insurance	55,488	54,549	55,861	59,400
62100 Retirement	35,969	39,453	44,470	44,507
62200 Social Security Tax	17,353	19,069	22,940	23,628
62960 Workers' Compensation Insurance	147	741	1,142	1,177
62970 Unemployment Insurance	123	132	300	185
72 Education, Travel & Uniforms	152	1,127	3,000	3,500
72500 Education and Travel	152	1,127	3,000	3,500

-- continued --

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

	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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

	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
1140 Information and Records Management	487,282	497,930	551,301	566,969
60 Salaries & Fringe Benefits	475,336	486,489	528,071	544,789
61000 Salary - Department Head	73,741	75,775	78,095	80,438
61100 Salaries - Assistants	252,909	265,879	287,766	296,399
62000 Group Insurance	75,430	67,499	78,205	83,160
62100 Retirement	49,605	51,249	54,257	54,302
62200 Social Security Tax	23,291	24,951	27,988	28,828
62960 Workers' Compensation Insurance	197	965	1,394	1,436
62970 Unemployment Insurance	163	171	366	226
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

	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
1200 County Auditor	872,214	920,395	1,118,533	1,086,964
60 Salaries & Fringe Benefits	633,177	702,443	811,750	824,422
61000 Salary - County Auditor	88,616	112,445	119,153	122,728
61100 Salaries - Assistants	367,745	404,436	468,329	482,379
61120 Salaries-Extra Staffing				
62000 Group Insurance	73,444	67,694	89,377	83,160
62100 Retirement	69,207	77,430	87,124	87,196
62200 Social Security Tax	33,663	38,711	44,942	46,291
62960 Workers' Compensation Insurance	274	1,469	2,238	2,305
62970 Unemployment Insurance	228	258	587	363
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	301,714
60 Salaries & Fringe Benefits	258,169	262,918	270,408	278,764
61000 Salary - Treasurer	86,737	88,785	91,496	94,241
61100 Salaries - Assistants	95,749	98,045	101,235	104,272
62000 Group Insurance	34,380	33,657	33,516	35,640
62100 Retirement	27,670	27,985	28,582	28,606
62200 Social Security Tax	13,482	13,870	14,744	15,186
62960 Workers' Compensation Insurance	109	527	734	756
62970 Unemployment Insurance	42	49	101	63
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	562,553
60 Salaries & Fringe Benefits	367,584	368,661	503,884	519,553
61000 Salary - Agent	94,868	92,784	99,878	102,874
61100 Salaries - Assistants	173,992	176,283	255,398	263,060
62000 Group Insurance	37,865	38,584	67,033	71,280
62100 Retirement	40,771	40,305	52,687	52,731
62200 Social Security Tax	19,793	19,817	27,179	27,994
62960 Workers' Compensation Insurance	161	754	1,354	1,394
62970 Unemployment Insurance	134	134	355	220
-- continued --				

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

	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	2,789	-	-	-
60 Salaries & Fringe Benefits	2,789	-	-	-
61000 Salary - Dept Head	3,115	-	-	-
61100 Salaries - Assistants	-	-	-	-
62000 Group Insurance	(1,037)	-	-	-
62100 Retirement	445	-	-	-
62200 Social Security Tax	263	-	-	-
62960 Workers' Compensation Insurance	2	-	-	-
62970 Unemployment Insurance	1	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
73 Contract Services	-	-	-	-
73675 Software Maintenance	-	-	-	-
74 General Operating Expenses	-	-	-	-
74000 Stationery and Supplies	-	-	-	-
74010 Postage	-	-	-	-
74200 Dues	-	-	-	-
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-
1300 Tax Assessor/Collector	1,492,773	1,472,189	1,693,564	1,762,019
60 Salaries & Fringe Benefits	1,336,140	1,315,512	1,492,164	1,559,019
61000 Salary - Tax Assessor/Collector	82,641	88,785	91,495	94,240
61100 Salaries - Assistants	814,874	820,401	931,226	974,763
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	236,450	201,725	234,615	249,480
62100 Retirement	136,813	135,572	151,670	154,043
62200 Social Security Tax	64,416	66,051	78,238	81,779
62960 Workers' Compensation Insurance	541	2,568	3,897	4,073
62970 Unemployment Insurance	405	410	1,023	641
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	100,000
73500 Sheriff Fees	11,560	4,480	-	25,000
73675 Software Maintenance	66,704	70,586	85,000	75,000

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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	3,792,035
1400 Facilities Maintenance Department	1,740,142	1,695,832	2,277,744	2,281,688
60 Salaries & Fringe Benefits	1,660,065	1,618,618	2,108,885	2,144,801
61000 Salary - Director	95,347	99,192	104,240	107,367
61100 Salaries - Assistants	944,276	994,355	1,324,715	1,329,237
61120 Salaries - Overtime	2,871	12,470	10,000	10,000
62000 Group Insurance	271,251	239,920	323,991	332,640
62100 Retirement	158,322	165,957	213,397	208,456
62200 Social Security Tax	76,030	81,906	110,080	110,665
62960 Workers' Compensation Insurance	111,446	24,265	21,023	45,568
62970 Unemployment Insurance	522	553	1,439	868
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

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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	-	-	-

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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	772,997
1500 Elections / Voter Registration	526,073	587,430	707,850	772,997
60 Salaries & Fringe Benefits	389,221	415,842	493,900	550,247
61000 Salary - Elections Administrator	75,625	77,661	80,038	82,440
61100 Salaries - Assistants	146,491	151,380	163,114	168,007
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	48,340
62200 Social Security Tax	21,435	22,356	28,550	32,170
62960 Workers' Compensation Insurance	151	675	1,430	1,610
62970 Unemployment Insurance	119	119	380	160
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

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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	-	-	-	-

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	Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 2025-26
Judicial	17,624,346	20,370,605	25,410,438	27,329,553
2100 County Clerk	1,121,976	1,207,389	1,370,863	1,347,392
60 Salaries & Fringe Benefits	956,157	930,047	1,067,088	1,035,592
61000 Salary - County Clerk	86,738	88,785	91,495	94,240
61100 Salaries - Assistants	568,261	562,384	649,183	625,092
62000 Group Insurance	155,248	132,748	156,410	154,440
62100 Retirement	98,784	97,539	109,850	103,660
62200 Social Security Tax	46,449	46,468	56,670	55,030
62960 Workers' Compensation Insurance	393	1,842	2,830	2,750
62970 Unemployment Insurance	284	281	650	380
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	1,746,776
60 Salaries & Fringe Benefits	1,209,535	1,239,359	1,387,966	1,431,741
61000 Salary - District Clerk	86,738	88,785	91,495	94,240
61100 Salaries - Assistants	756,718	785,888	873,744	899,956
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	178,352	168,201	201,098	213,840
62100 Retirement	127,961	131,022	143,145	143,264
62200 Social Security Tax	58,882	62,608	73,841	76,056
62960 Workers' Compensation Insurance	506	2,462	3,678	3,788
62970 Unemployment Insurance	378	393	965	597
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

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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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

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		<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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

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		Actual 2022 - 23	Actual 2023-24	Estimated 2024-25	Budget 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
General Fund
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	697,016
60 Salaries & Fringe Benefits	571,184	585,491	605,801	667,461
61000 Salary - Judge	85,853	87,899	90,584	111,500
61100 Salaries - Assistants	246,812	252,939	260,668	268,488
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	72,925
62200 Social Security Tax	31,047	32,135	34,910	38,714
62960 Workers' Compensation Insurance	261	1,241	1,739	1,928
62970 Unemployment Insurance	130	134	456	304
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	15,967	40,477	76,769	78,450
60 Salaries & Fringe Benefits	14,091	35,029	48,934	50,250
61100 Salaries - Assistants	11,482	28,478	35,117	36,171
62000 Group Insurance	18	59	5,754	5,940
62100 Retirement	1,723	4,266	5,208	5,212
62200 Social Security Tax	855	2,132	2,686	2,767
62960 Workers' Compensation Insurance	7	80	134	138
62970 Unemployment Insurance	6	14	35	22

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Potter County, Texas
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	691,141
60 Salaries & Fringe Benefits	504,264	582,314	597,811	659,506
61000 Salary - Judge	85,853	87,899	90,584	111,500
61100 Salaries - Assistants	246,932	253,059	260,792	268,616
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	71,989
62200 Social Security Tax	30,922	32,092	34,412	38,218
62960 Workers' Compensation Insurance	261	1,242	1,714	1,903
62970 Unemployment Insurance	130	132	450	300
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	60,879
60 Salaries & Fringe Benefits	14,091	35,028	48,934	50,250
61100 Salaries - Assistants	11,482	28,478	35,117	36,171
62000 Group Insurance	18	58	5,754	5,940
62100 Retirement	1,723	4,266	5,208	5,212
62200 Social Security Tax	855	2,132	2,686	2,767
62960 Workers' Compensation Insurance	7	80	134	138
62970 Unemployment Insurance	6	14	35	22
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	371,440
60 Salaries & Fringe Benefits	297,990	306,249	323,487	333,610
61000 Salary - Judge	87,583	89,650	92,386	95,158
61100 Salaries - Assistants	124,308	129,193	134,352	138,383
61120 Salaries - Extra Help	-	-	-	-
62000 Group Insurance	37,883	37,700	44,688	47,520
62100 Retirement	32,204	32,853	33,625	33,653
62200 Social Security Tax	15,822	16,170	17,345	17,866
62960 Workers' Compensation Insurance	128	618	864	890
62970 Unemployment Insurance	62	65	227	140
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	301,576
60 Salaries & Fringe Benefits	229,996	235,775	260,080	268,072
61000 Salary - Judge	87,583	89,650	92,386	95,158
61100 Salaries - Assistants	85,105	87,664	91,871	94,627
62000 Group Insurance	17,991	17,992	33,516	35,640
62100 Retirement	26,259	26,632	27,325	27,348
62200 Social Security Tax	12,911	13,294	14,096	14,519
62960 Workers' Compensation Insurance	104	499	702	723
62970 Unemployment Insurance	43	44	184	57
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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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	376,353
60 Salaries & Fringe Benefits	302,531	308,682	329,067	339,058
61000 Salary - Judge	87,583	89,650	92,386	95,158
61100 Salaries - Assistants	128,535	134,538	138,715	142,876
62000 Group Insurance	37,865	33,968	44,688	47,520
62100 Retirement	32,845	33,653	34,272	34,301
62200 Social Security Tax	15,509	16,173	17,679	18,210
62960 Workers' Compensation Insurance	130	633	1,051	907
62970 Unemployment Insurance	64	67	276	86
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	361,171
60 Salaries & Fringe Benefits	237,084	275,246	320,649	330,641
61000 Salary - Judge	87,583	89,650	92,386	95,158
61100 Salaries - Assistants	85,107	110,129	132,044	136,005
62000 Group Insurance	25,291	27,392	44,688	47,520
62100 Retirement	26,259	29,996	33,283	33,311
62200 Social Security Tax	12,698	15,043	17,169	17,684
62960 Workers' Compensation Insurance	104	580	855	881
62970 Unemployment Insurance	42	56	224	82
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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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	618,221
60 Salaries & Fringe Benefits	189,204	197,454	222,723	230,899
61100 Salaries - Assistants	128,547	138,608	149,397	153,879
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	22,970
62200 Social Security Tax	9,910	10,687	11,430	12,200
62960 Workers' Compensation Insurance	80	407	570	610
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	3,427,652
60 Salaries & Fringe Benefits	2,382,174	2,514,359	2,693,900	3,260,102
61000 Salary - County Attorney	113,330	115,406	126,861	130,667
61100 Salaries - Assistants	1,539,820	1,676,848	1,785,148	2,192,291
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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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	5,294,032
60 Salaries & Fringe Benefits	3,349,726	3,561,923	4,686,739	4,880,497
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	3,518,087
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	521,030
62200 Social Security Tax	185,917	200,323	266,620	276,610
62960 Workers' Compensation Insurance	8,323	9,523	12,480	13,530
62970 Unemployment Insurance	1,232	1,326	3,450	2,150
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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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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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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
	173,869	180,475	222,477	228,835
2295 CPS Counsel				
60 Salaries & Fringe Benefits	173,869	177,491	216,627	223,155
61000 Salary - Director	84,889	86,956	105,000	108,150
61100 Salaries- Assistants	46,151	48,155	53,000	54,590
62000 Group Insurance	12,682	11,389	22,344	23,760
62100 Retirement	19,871	20,239	23,431	23,451
62200 Social Security Tax	9,923	10,284	12,087	12,450
62960 Workers' Compensation Insurance	288	401	607	656
62970 Unemployment Insurance	65	67	158	98
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
	13,361,997	13,784,270	15,534,296	16,343,603
Public Safety / Public Service				
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
	97,423	99,638	110,106	114,682
3110 Constable, Precinct #1				
60 Salaries & Fringe Benefits	88,990	90,108	95,326	97,302
61000 Salary - Constable	61,817	63,883	65,846	67,822
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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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	<u>Actual 2022 - 23</u>	<u>Actual 2023-24</u>	<u>Estimated 2024-25</u>	<u>Budget 2025-26</u>
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	117,239
60 Salaries & Fringe Benefits	88,744	89,879	92,414	95,309
61000 Salary - Constable	61,817	63,883	65,846	67,822
62000 Group Insurance	12,592	11,289	11,172	11,880
62100 Retirement	9,374	9,569	9,765	9,773
62200 Social Security Tax	4,436	4,661	5,037	5,188
62960 Workers' Compensation Insurance	525	477	594	646
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	115,289
60 Salaries & Fringe Benefits	88,913	90,079	92,414	95,309
61000 Salary - Constable	61,817	63,883	65,846	67,822
61100 Salary - Assistants	-	-	-	-
62000 Group Insurance	12,586	11,272	11,172	11,880
62100 Retirement	9,446	9,641	9,765	9,773
62200 Social Security Tax	4,535	4,802	5,037	5,188
62960 Workers' Compensation Insurance	529	481	594	646
62970 Unemployment	-	-	-	-
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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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2025-26

	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	117,689
60 Salaries & Fringe Benefits	88,962	90,080	92,414	95,309
61000 Salary - Constable	61,817	63,883	65,846	67,822
62000 Group Insurance	12,592	11,289	11,172	11,880
62100 Retirement	9,446	9,641	9,765	9,773
62200 Social Security Tax	4,578	4,786	5,037	5,188
62960 Workers' Compensation Insurance	529	481	594	646
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	11,616,755
60 Salaries & Fringe Benefits	8,840,990	9,249,435	9,824,021	10,492,192
61000 Salary - Sheriff	133,217	135,314	139,442	143,626
61100 Salaries - Assistants	5,932,077	6,301,574	6,628,251	7,140,225
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	1,083,817
62200 Social Security Tax	452,325	486,536	534,562	575,378
62960 Workers' Compensation Insurance	50,009	49,699	63,029	71,678
62970 Unemployment Insurance	3,078	3,273	6,988	4,513
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
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	1,644,347
60 Salaries & Fringe Benefits	467,166	488,279	744,119	766,587
61000 Salary - Fire Chief	88,306	90,355	93,114	95,908
61100 Salaries - Assistants	206,949	213,700	383,169	394,664
-- continued --				

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Supplementary Schedule of Expenditures by Line Item
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
3210 Fire / Rescue Department -- continued				
61120 Salaries - Overtime	53,012	57,790	58,000	59,740
62000 Group Insurance	37,883	33,985	78,205	83,160
62100 Retirement	53,035	54,486	79,234	79,300
62200 Social Security Tax	24,859	26,134	40,873	42,099
62960 Workers' Compensation Insurance	2,947	11,647	10,990	11,386
62970 Unemployment Insurance	175	182	534	330
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	25,242,289
4100 Detention Center	13,736,336	14,693,616	17,713,332	18,938,374
60 Salaries & Fringe Benefits	10,937,196	11,384,429	12,399,232	13,057,318
61100 Salaries - Assistants	7,305,935	7,686,846	8,392,501	8,697,228
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	1,332,689
62200 Social Security Tax	555,170	597,197	668,840	707,500
62960 Workers' Compensation Insurance	63,322	59,770	78,862	88,137
62970 Unemployment Insurance	3,822	4,063	8,743	5,549
72 Education And Travel	-	-	-	10,000
72500 Education and Travel - SCAPP	-	-	-	10,000
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Supplementary Schedule of Expenditures by Line Item
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	763,600
5300 Mental Health - Community Service	87,201	85,509	98,269	100,933
60 Salaries & Fringe Benefits	81,076	83,829	87,519	90,183
61100 Salary - Assistant	56,253	59,051	60,870	62,696
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	9,034
62200 Social Security Tax	4,232	4,466	4,657	4,796
62960 Workers' Compensation Insurance	115	166	232	239
62970 Unemployment Insurance	36	29	61	38
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	312,231
60 Salaries & Fringe Benefits	228,721	239,138	254,881	262,339
61000 Salary Supplement - 3 Agents	85,266	91,222	94,097	96,920
61100 Salaries - Assistants	76,844	82,151	93,124	95,918
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	13,822
62200 Social Security Tax	13,061	14,029	14,322	14,752
62960 Workers' Compensation Insurance	448	572	781	842
62970 Unemployment Insurance	90	96	203	125
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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General Fund
Supplementary Schedule of Expenditures by Line Item
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	270,588
60 Salaries & Fringe Benefits	230,618	244,878	255,159	262,148
61000 Salary - Victim Witness Coordinator	54,544	60,917	62,859	64,745
61100 Salary - Assistants	102,559	110,490	114,110	117,533
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
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
5350 Victim Assistance - VLCCG	71,910	74,626	77,392	79,848
60 Salaries & Fringe Benefits	71,910	74,626	76,192	78,648
61100 Salary - Assistants	48,314	51,319	52,904	54,491
62000 Group Insurance	12,592	11,144	11,172	11,880
62100 Retirement	7,326	7,993	7,846	7,853
62200 Social Security Tax	3,548	3,984	4,048	4,169
62960 Workers' Compensation Insurance	106	159	169	222
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	3,410,349
7100 Road and Bridge Department	2,440,164	2,658,589	3,318,628	3,410,349
60 Salaries & Fringe Benefits	1,528,392	1,647,889	1,912,331	1,941,670
61000 Salary - Department Head	82,005	86,081	88,757	91,420
61100 Salaries - Assistants	970,796	1,063,154	1,208,913	1,245,180
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	192,610
62200 Social Security	76,348	84,805	101,190	102,250
62960 Workers Compensation Insurance	22,625	15,964	22,850	24,280
62970 Unemployment Insurance	534	585	1,330	810
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

Potter County, Texas
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	<u>Actual</u> <u>2022 - 23</u>	<u>Actual</u> <u>2023-24</u>	<u>Estimated</u> <u>2024-25</u>	<u>Budget</u> <u>2025-26</u>
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	89,539,437
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	\$ 90,101,017