

FILED FOR RECORD
POTTER COUNTY, TEXAS
AT 5:53 P M.

SEP 13 2023

JULIE SMITH
COUNTY CLERK, POTTER CO.
BY KD DEPUTY

Budget



Fiscal Year
2023-24



Potter County, Texas Budget for Fiscal Year 2023

This budget will raise more total property taxes than last year's budget by \$3,270,858 or 2.69%, and of that amount, \$1,460,581 is tax revenue to be raised from new property added to the tax roll this year.

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

Comparative Tax Rates		
Tax Rates	FY23	FY24
Property Tax Rate	0.64725	0.61692
No New Revenue Tax Rate	0.63145	0.60077
No New Revenue Maintenance and Operations Tax Rate	0.59424	0.55170
Voter Approval Rate	0.70112	0.67050
Debt Rate	0.05931	0.04907

DEBT OBLIGATIONS	FY23	FY24
Series 2016 Certificates of Obligation	16,850,000	15,835,000
Series 2017 Tax Notes	1,885,000	935,000
Series 2019 Certificates of Obligation	48,575,000	47,825,000
Total Debt Obligations	67,310,000	64,595,000

Potter County, Texas
2023-24

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Supplementary Schedule of Expenditures by Line Item

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IN THE
POTTER COUNTY COMMISSIONERS COURT
POTTER COUNTY, TEXAS

ORDER SETTING POTTER COUNTY PROPERTY TAX RATE
FISCAL YEAR 2023-24

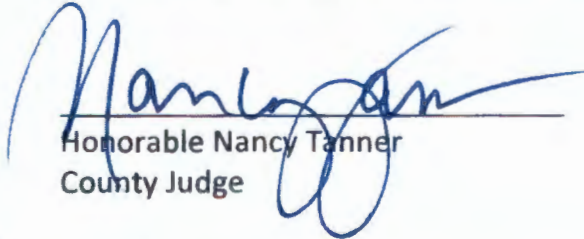
On the 11th day of September, 2023, the Commissioners Court of Potter County, Texas convened at a public meeting, with proper notice given pursuant to the Texas Tax Code and the Open Meetings Act (Chapter 551, Texas Government Code), with a quorum present, and took the following action:

It is ORDERED that the tax rate for Potter County property taxes for the fiscal year beginning October 1, 2023 be set at:

.56785 per \$100 Maintenance & Operation
.04907 per \$100 Debt Service
.61692 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 2.69 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$16.15.

Adopted the 11th day of September, 2023.



Honorable Nancy Tanner
County Judge



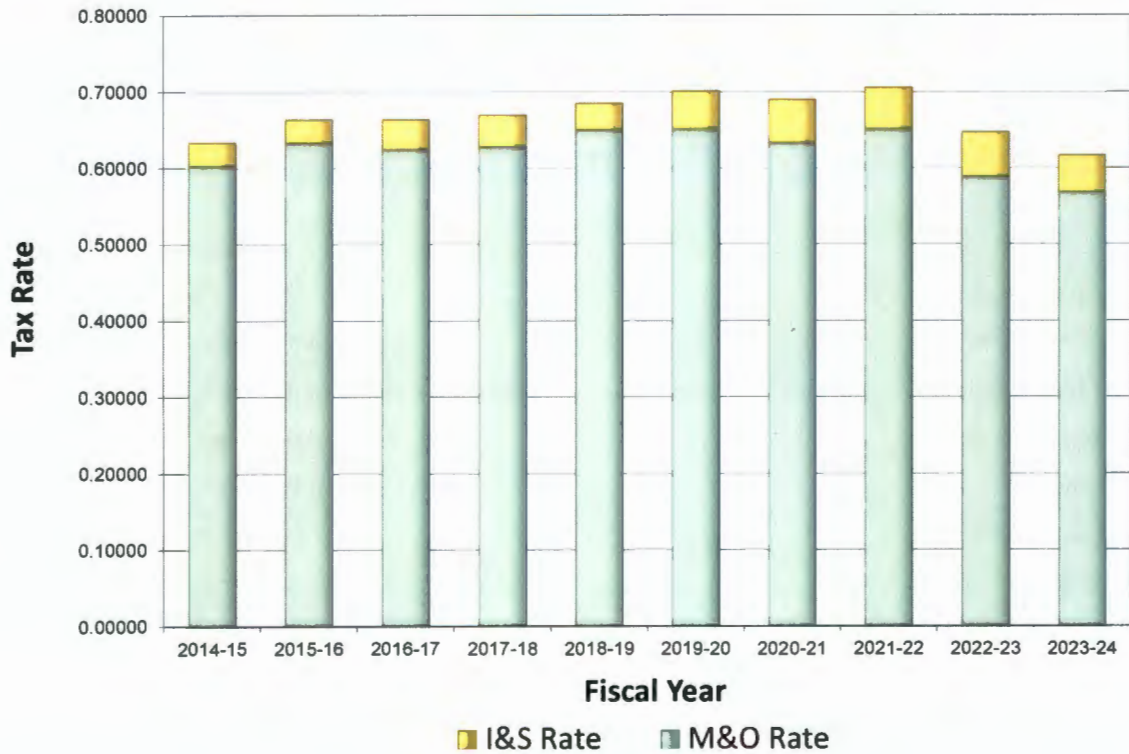
ATTEST:



Julie Smith, Potter County Clerk

**Potter County, Texas
Property Tax Rates & Tax Levies**

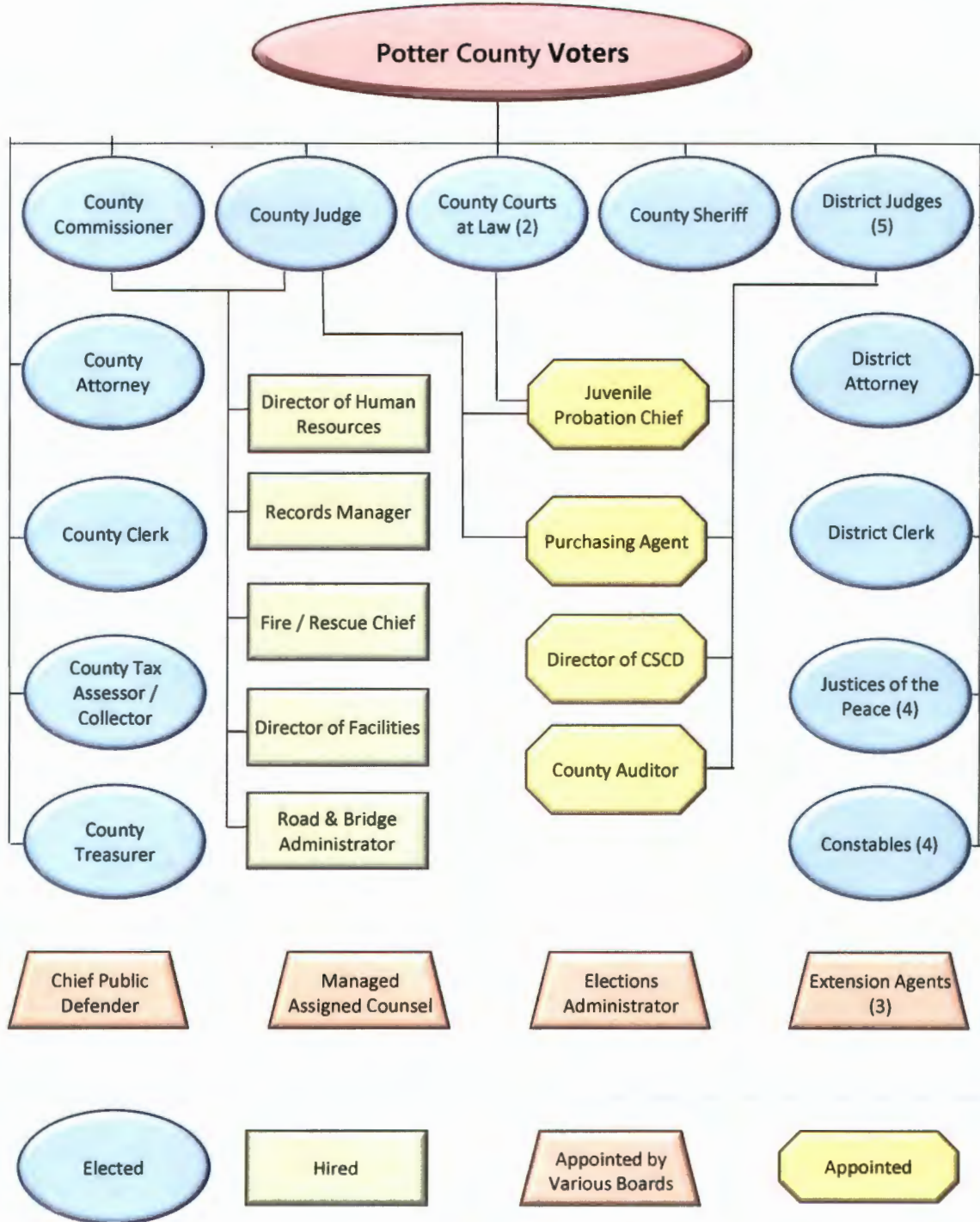
Fiscal Year	Total Appraised Value	M&O Rate	I&S Rate	Total Tax Rate	No New Revenue Rate (NNR)	Change Over NNR Rate
2014-15	8,900,154,770	0.60270	0.03132	0.63402	0.62869	0.85%
2015-16	9,109,905,227	0.63306	0.03096	0.66402	0.63391	4.75%
2016-17	9,297,795,369	0.62393	0.04009	0.66402	0.64450	3.03%
2017-18	9,758,323,699	0.62773	0.04227	0.67000	0.64111	4.51%
2018-19	10,070,277,235	0.64998	0.03502	0.68500	0.65995	3.80%
2019-20	10,525,316,665	0.65099	0.05001	0.70100	0.66465	5.47%
2020-21	10,756,543,044	0.63303	0.05712	0.69015	0.69015	-
2021-22	10,903,710,857	0.65057	0.05538	0.70595	0.69105	2.16%
2022-23	12,627,950,501	0.58794	0.05931	0.64725	0.63145	2.50%
2023-24	14,203,205,571	0.56785	0.04907	0.61692	0.60077	2.69%



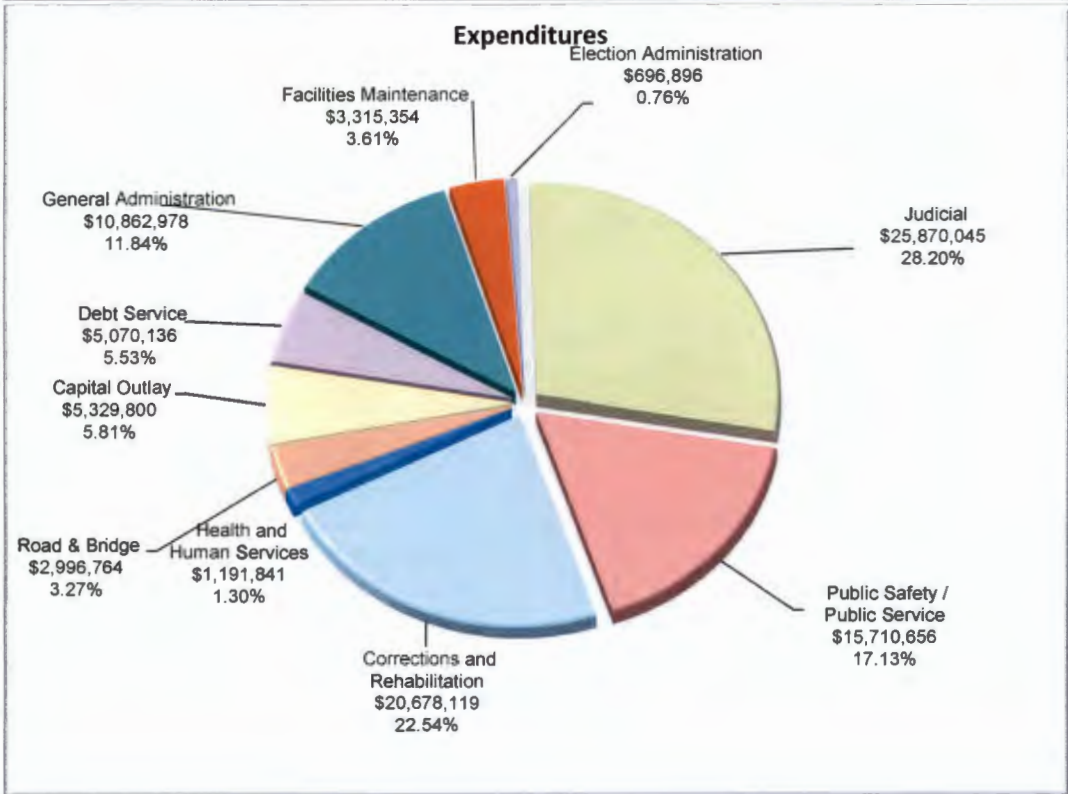
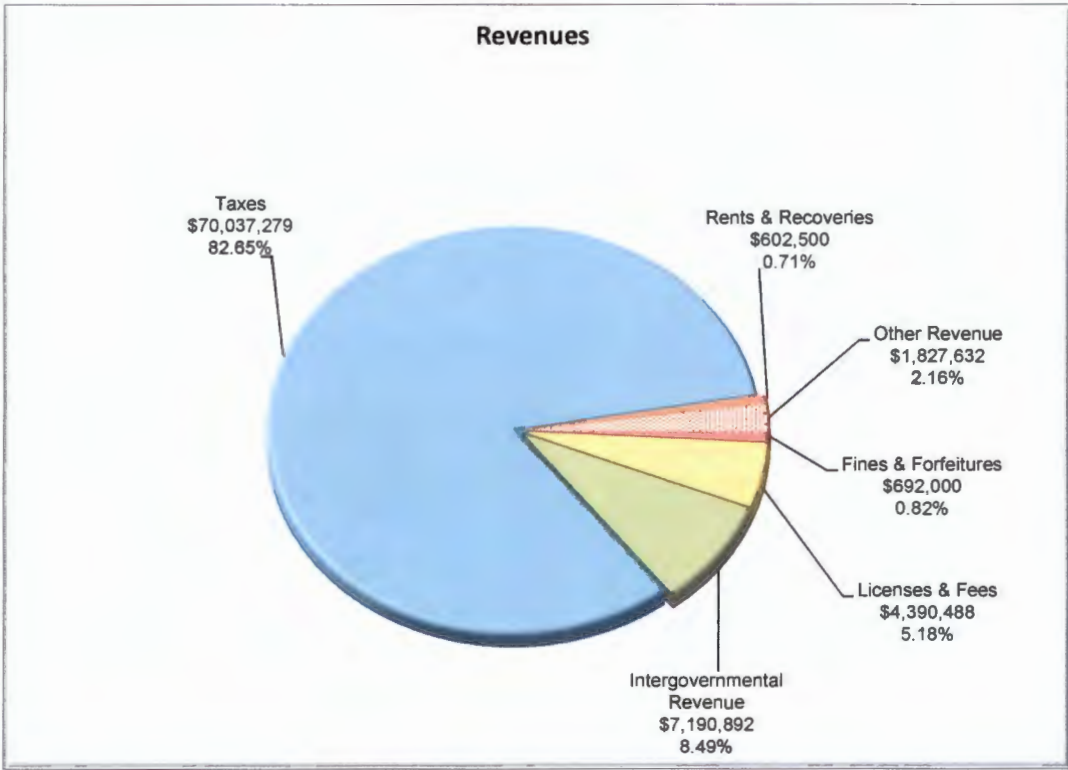
**Potter County, Texas
County Officials**

Nancy Tanner County Judge
H. R. Kelly Commissioner, Precinct #1
Blair Schaffer Commissioner, Precinct #2
John Coffee Commissioner, Precinct #3
Warren Coble Commissioner, Precinct #4
Dee Johnson Judge, 47th District Court
Douglas Woodburn Judge, 108th District Court
Titiana Frausto Judge, 181st District Court
Ana Estevez Judge, 251st District Court
Steven Denny Judge, 320th District Court
Jason Herring District Attorney
Stephnie Menke District Clerk
Walt Weaver Judge, County Court at Law #1
Matt Hand Judge, County Court at Law #2
C. Scott Brumley County Attorney
Julie Smith County Clerk
Sherri Aylor Tax Assessor/Collector
Brooke Graves County Treasurer
Brian Thomas County Sheriff
Debra Horn Justice of the Peace, Precinct #1
Robert Taylor Justice of the Peace, Precinct #2
Gary Jackson Justice of the Peace, Precinct #3
Thomas Jones Justice of the Peace, Precinct #4
Darryl Wertz Constable, Precinct #1
Georgia Estrada Constable, Precinct #2
Robert "Chip" Parker Constable, Precinct #3
Idella Jackson Constable, Precinct #4
Chris Lonning Purchasing Agent
Jannette Marek County Auditor

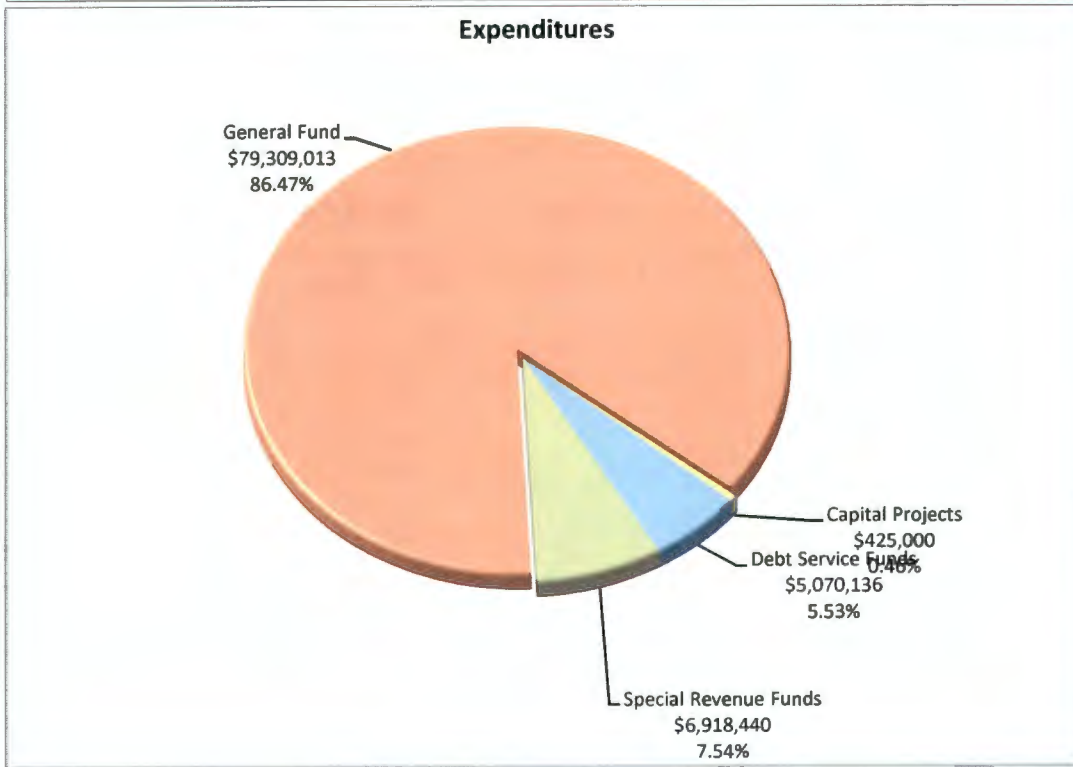
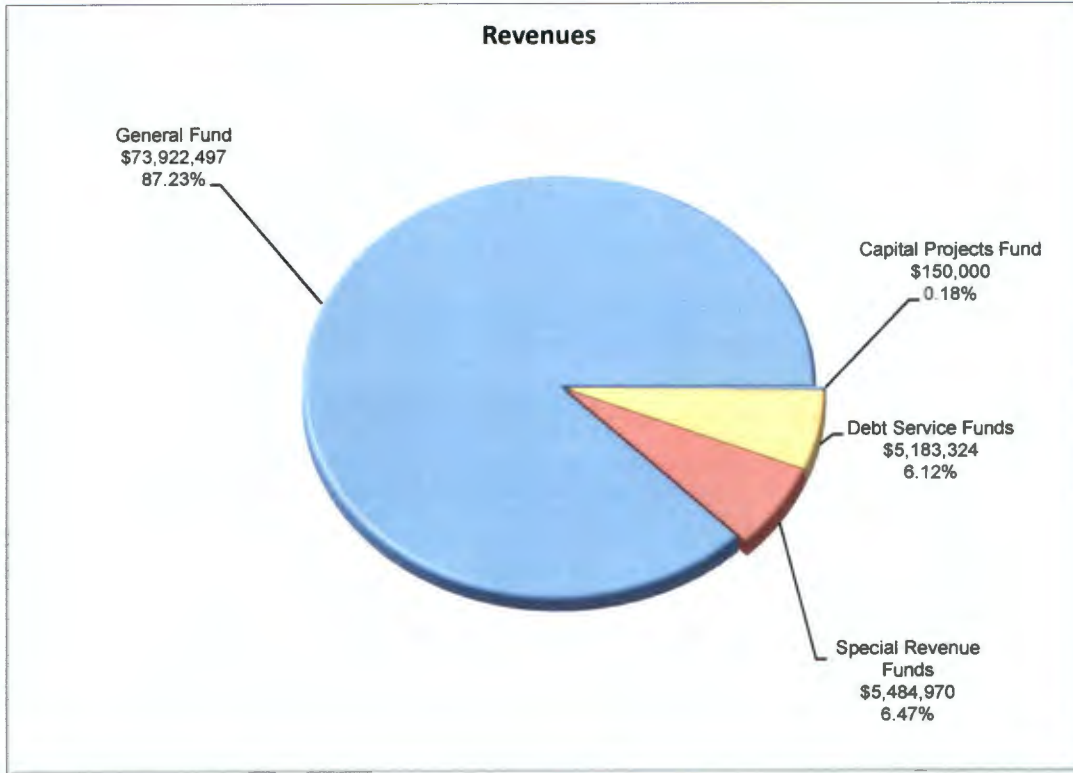
Potter County, Texas Organization Chart



**Potter County, Texas
Combined Budgets
2023-24**



**Potter County, Texas
Budgets by Fund
2023-24**



**Potter County, Texas
General Fund
Revenues and Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenue	\$ 63,140,166	\$ 64,470,311	\$ 65,822,774	\$ 73,922,497
Taxes	53,660,810	55,824,671	57,053,398	60,362,955
Licenses & Fees	4,119,583	4,311,370	4,128,400	4,107,900
Intergovernmental Revenue	3,673,863	2,477,346	3,258,976	6,828,892
Fines & Forfeitures	666,188	624,340	692,500	692,000
Rents & Recoveries	753,467	715,028	473,000	602,500
Other Revenue	266,255	517,556	216,500	1,328,250
Expenditures	59,639,419	61,636,646	72,362,051	79,309,013
General Administration	7,099,099	7,212,160	8,964,420	10,512,978
Facilities Maintenance	2,549,114	2,545,909	3,107,446	3,240,354
Election Administration	584,295	581,358	606,796	696,896
Judicial	15,760,001	16,481,665	20,456,360	25,062,950
Public Safety / Public Service	11,937,134	12,531,527	14,000,632	14,494,178
Corrections and Rehabilitation	18,149,941	18,209,295	20,033,329	20,678,119
Health and Human Services	948,885	956,221	1,151,436	1,191,841
Road & Bridge	2,120,905	2,499,876	2,856,565	2,996,764
Capital Outlay	490,045	618,635	1,185,067	434,933
Revenues Over(Under) Expenditures	3,500,747	2,833,665	(6,539,277)	(5,386,516)
Other Financing Sources (Uses)				
Operating Transfers In			3,000,000	3,000,000
Operating Transfers Out	(1,643,136)	(561,580)	(561,580)	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,857,611	2,272,085	(4,100,857)	(2,948,096)
Fund Balance at Beginning of Year	31,251,136	33,108,747	35,380,832	31,279,975
Fund Balance at Year End	\$ 33,108,747	\$ 35,380,832	\$ 31,279,975	\$ 28,331,879

**Potter County, Texas
Revenues and Expenditures
Combined Budget
2023-24**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memo Only)
Revenues	\$ 73,922,497	\$ 5,484,970	\$ 5,183,324	\$ 150,000	\$ 84,740,791
Taxes	60,362,955	4,500,000	5,174,324	-	70,037,279
Licenses & Fees	4,107,900	282,588	-	-	4,390,488
Intergovernmental Revenue	6,828,892	362,000	-	-	7,190,892
Fines & Forfeitures	692,000	-	-	-	692,000
Rents & Recoveries	602,500	-	-	-	602,500
Other Revenue	1,328,250	340,382	9,000	150,000	1,827,632
Expenditures	79,309,013	6,918,440	5,070,136	425,000	91,722,589
General Administration	10,512,978	-	-	350,000	10,862,978
Facilities Maintenance	3,240,354	-	-	75,000	3,315,354
Election Administration	696,896	-	-	-	696,896
Judicial	25,062,950	807,095	-	-	25,870,045
Public Safety / Public Service	14,494,178	1,216,478	-	-	15,710,656
Corrections and Rehabilitation	20,678,119	-	-	-	20,678,119
Health and Human Services	1,191,841	-	-	-	1,191,841
Road & Bridge	2,996,764	-	-	-	2,996,764
Capital Outlay	434,933	4,894,867	-	-	5,329,800
Bond Payment	-	-	5,070,136	-	5,070,136
Revenues Over (Under) Expenditures	(5,386,516)	(1,433,470)	113,188	(275,000)	(6,981,798)
Other Financing Sources (Uses)					
Operating Transfers In	3,000,000	61,580	-	500,000	3,561,580
Operating Transfers Out	(561,580)	-	-	-	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(2,948,096)	(1,371,890)	113,188	225,000	(3,981,798)
Fund Balance, Beginning of Year	31,279,975	3,653,260	2,147,920	5,894,604	42,975,759
Fund Balance, End of Year	\$ 28,331,879	\$ 2,281,370	\$ 2,261,108	\$ 6,119,604	\$ 38,993,961

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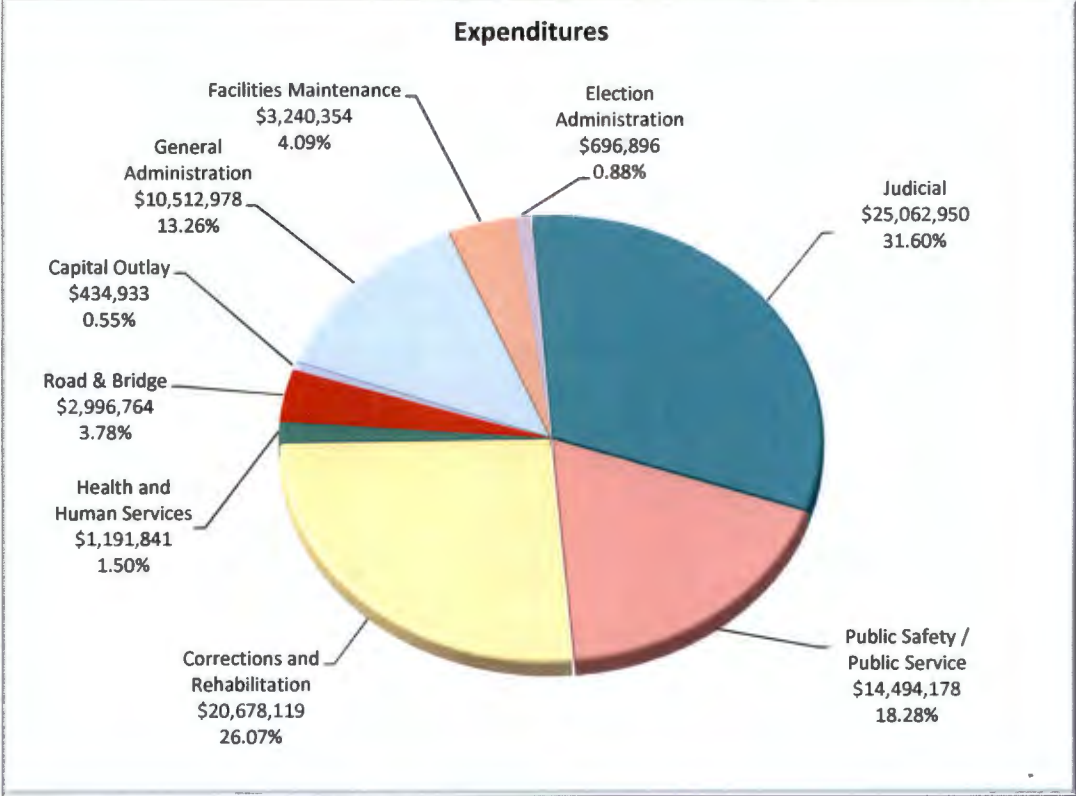
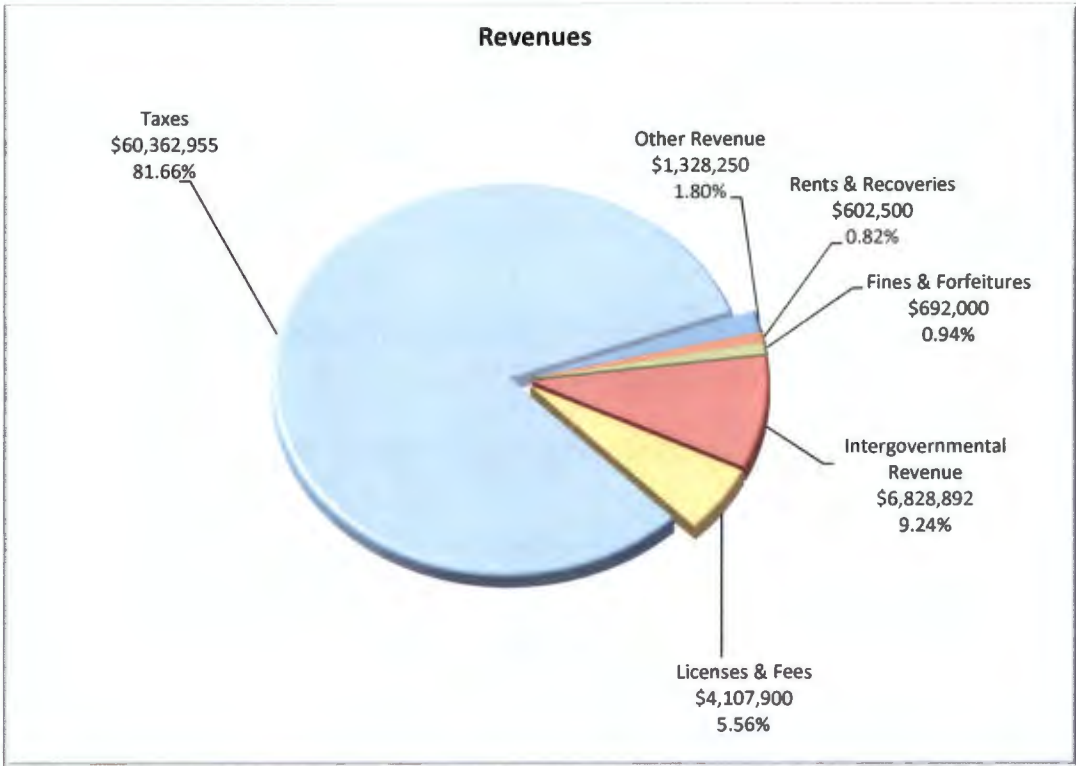
GENERAL FUND

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.

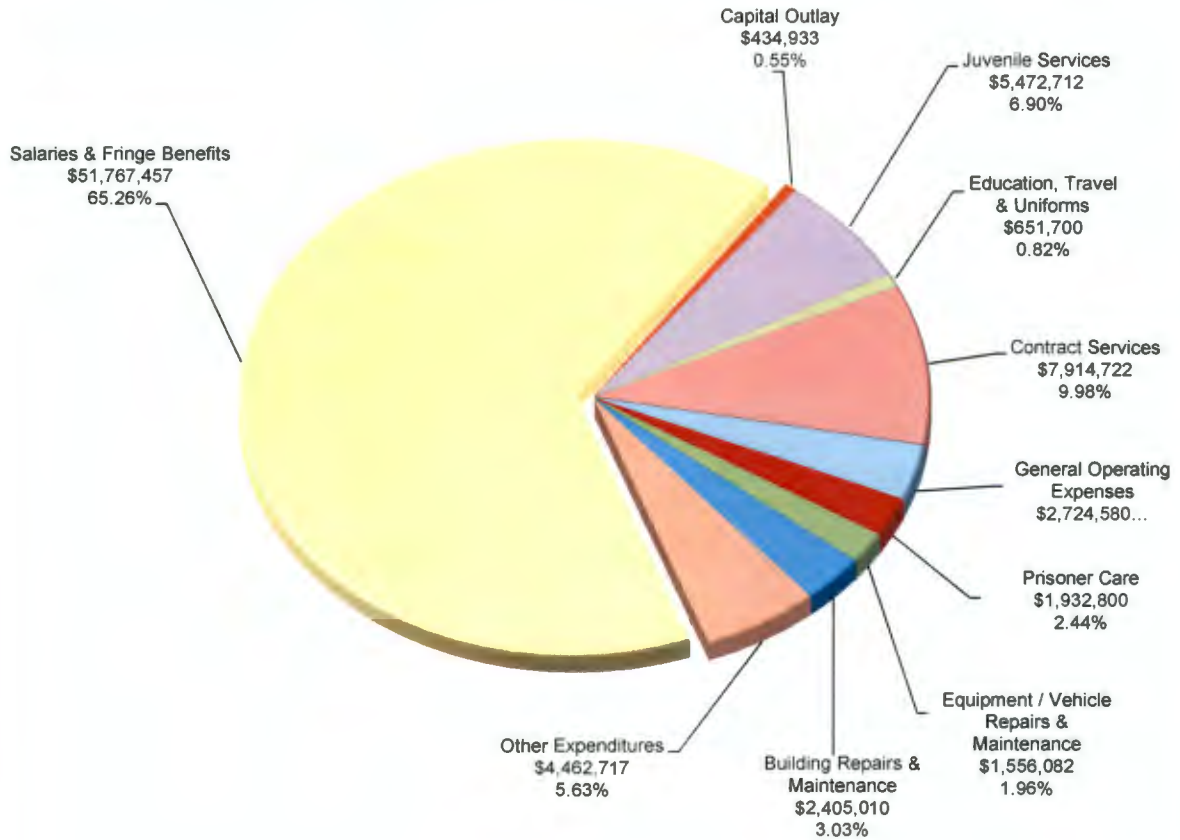
**Potter County, Texas
General Fund Budget
2023-24**



**Potter County, Texas
General Fund Budget
Expenditures by Category
2023-24**

\$

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**Potter County, Texas
General Fund
Revenues and Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenue	\$ 63,140,166	\$ 64,470,311	\$ 65,822,774	\$ 73,922,497
Taxes	53,660,810	55,824,671	57,053,398	60,362,955
Licenses & Fees	4,119,583	4,311,370	4,128,400	4,107,900
Intergovernmental Revenue	3,673,863	2,477,346	3,258,976	6,828,892
Fines & Forfeitures	666,188	624,340	692,500	692,000
Rents & Recoveries	753,467	715,028	473,000	602,500
Other Revenue	266,255	517,556	216,500	1,328,250
Expenditures	59,639,419	61,636,646	72,362,051	79,309,013
General Administration	7,099,099	7,212,160	8,964,420	10,512,978
Facilities Maintenance	2,549,114	2,545,909	3,107,446	3,240,354
Election Administration	584,295	581,358	606,796	696,896
Judicial	15,760,001	16,481,665	20,456,360	25,062,950
Public Safety / Public Service	11,937,134	12,531,527	14,000,632	14,494,178
Corrections and Rehabilitation	18,149,941	18,209,295	20,033,329	20,678,119
Health and Human Services	948,885	956,221	1,151,436	1,191,841
Road & Bridge	2,120,905	2,499,876	2,856,565	2,996,764
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Fund Balance at Year End	<u>\$ 33,108,747</u>	<u>\$ 35,380,832</u>	<u>\$ 31,279,975</u>	<u>\$ 28,331,879</u>

**Potter County, Texas
General Fund
Revenues**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
51 Taxes	\$ 53,660,810	\$ 55,824,671	\$ 57,053,398	\$ 60,362,955
51110 Current Property Tax	51,718,224	53,611,046	55,112,818	58,511,455
51120 Delinquent Property Tax	516,422	611,324	554,000	500,000
51150 Payment In Lieu Of Taxes	103,078	105,593	103,080	100,000
51151 Bishop Ranches	25,264	12,799	12,000	10,000
51152 Riker Lane	2,985	2,811	1,500	1,500
51160 Tax Penalty & Interest	545,607	493,820	480,000	480,000
51162 Rendition Penalty Fee	68,677	80,856	75,000	70,000
51165 Mixed Beverage Tax	617,336	775,842	600,000	600,000
51170 Excess Proceeds	63,217	130,580	115,000	90,000
52 Licenses and Fees	4,119,583	4,311,370	4,128,400	4,107,900
52211 Fees of Office				
1100 County Judge	13,486	5,348	10,000	10,000
1210 County Treasurer	42,692	38,386	39,000	39,000
1300 Tax Assessor/Collector	409,119	488,082	425,000	400,000
2100 County Clerk	489,198	469,720	425,000	425,000
2110 District Clerk	215,359	176,731	200,000	200,000
2210 Justice of the Peace, Precinct #1	31,198	33,817	30,000	30,000
2220 Justice of the Peace, Precinct #2	13,646	18,232	13,500	13,500
2230 Justice of the Peace, Precinct #3	23,250	26,937	25,000	25,000
2240 Justice of the Peace, Precinct #4	18,500	19,433	18,000	18,000
2260 County Attorney	16,846	9,816	13,000	13,000
2270 District Attorney	273	114	500	500
2280 Bailiff	5,760	1,225	2,500	2,500
3110 Constable, Precinct #1	59,770	107,370	73,000	73,000
3120 Constable, Precinct #2	13,140	14,940	15,000	15,000
3130 Constable, Precinct #3	17,972	20,675	15,000	15,000
3140 Constable, Precinct #4	52,797	68,452	55,000	55,000
3160 Sheriff - Enforcement	358,749	307,271	355,000	355,000
52212 Steno Fees	18,997	40,007	22,500	22,500
52219 Guardianship Fee	8,603	16,386	8,500	8,500
52222 Jury Fees	9,310	16,679	8,600	8,600
52223 Tax Certificate Fees	1,950	1,655	1,500	1,500
52224 Vehicle Registration Fees	990,944	1,113,563	1,125,000	1,125,000
52225 Video Rec Elec Dev Fees	2,376	2,688	2,500	2,500
52226 Traffic Control Fees	4,292	4,108	4,200	4,200
52228 Child Safety Fees	12	-	-	-
52229 Notary Fees	15	-	-	-
52232 Drug Court Fee	15,121	14,303	14,000	14,000
52233 Archive Fee - County Clerk	97,655	95,685	93,000	93,000
-- continued --				

**Potter County, Texas
General Fund
Revenues**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
52 Licenses and Fees -- continued				
52233 Archive Fee - District Clerk	18,777	4,374	10,000	4,500
52235 Time Payment Fees	10,061	10,436	10,000	10,000
52246 Child Abuse Prev/Graffiti Eradication Fees	1,457	981	1,000	1,000
52251 Beer, Wine, & Liquor Licenses	78,902	72,305	75,000	75,000
52255 Bail Bond Employment Application Fees	150	30	-	-
52255 Bail Bond Application Fees	2,500	1,500	2,000	2,000
52257 Family Protection Fee	5,940	1,350	5,500	5,500
52258 Probate Continuing Education Fees	2,071	505	1,000	1,000
52260 Road and Bridge Fees	1,048,016	1,045,865	1,000,000	1,000,000
52261 Culvert Fees	9,696	5,750	5,500	5,500
52262 Truancy Court Cost	100	117	100	100
52264 Truancy & Prevention Fees	10,883	12,718	9,000	9,000
52265 Court Facility Fee	-	28,153	15,000	15,000
52266 Language Access Fee	-	15,663	10,000	10,000
53 Intergovernmental Revenue	3,673,863	2,477,346	3,189,643	6,828,892
53304 Lateral Road Fees	18,997	19,033	19,000	19,000
53305 State: EMS Grant	-	-	-	-
53308 S.S.A.: Jail Rosters	13,200	15,000	15,000	15,000
53309 Prisoner Travel Reimbursement	53,227	24,351	35,000	35,000
53313 State Supplement - County Judge	28,526	27,884	25,200	25,200
53313 State Supplement - County Court at Law #1	84,000	63,000	84,000	84,000
53313 State Supplement - County Court at Law #2	84,000	63,000	84,000	84,000
53313 State Supplement - County Attorney	84,000	42,000	42,000	42,000
53313 State Supplement - District Attorney	-	-	-	-
53315 Federal Grant-County Attorney VAWA	132,321	53,804	-	-
53315 Federal Grant-District Attorney VAWA	-	-	-	-
53316 Federal Grant-District Attorney VOCA	137,052	161,522	190,000	190,000
53316 State Grant-District Attorney VCLG	37,836	44,442	45,000	45,000
53317 Bingo Fees	252,791	238,694	225,000	225,000
53320 Peace Officer Allocation	15,390	13,385	-	-
53321 CSCD: Fiscal Service Fees	16,361	15,794	15,340	15,340
53324 Federal Grant-IV-E Legal Reimbursement	126,537	166,031	150,000	150,000
53325 Tobacco Settlement	24,438	28,757	22,500	22,500
53326 State Grant - Texas Indigent Defense Commission	75,716	165,526	965,205	4,227,844
53328 State Longevity - County Attorney	10,120	11,690	13,000	13,000
53328 State Longevity - District Attorney	32,440	38,830	32,400	32,400
53329 Federal Grant - Coronavisur Relief Fund	922,748	-	-	-
53329 9-1-1 Operations Support	58,283	59,194	65,000	65,000
53329 Federal Grant-Constable #2 JAG	-	-	-	-
53329 General Judicial	-	44,016	-	-
-- continued --				

**Potter County, Texas
General Fund
Revenues**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
53 Intergovernmental Revenue - continued				
53329 Grant-Texas A&M Forest Service	24,822	16,330	-	-
53329 State Grant - Sheriiff - SB 292	-	-	-	-
53329 State Grant - Statewide Victim Notification Service	22,592	30,138	30,000	30,000
53329 State Grant - Veterans Treatment Program	-	-	-	-
53329 Private Grant - Elections CTCL	210,655	-	-	-
53329 State Grant - Paper Ballot Upgrade	87,143	-	-	-
53331 Randall County: District Courts	481,176	505,668	490,500	490,500
53332 Randall County: CSCD	188,131	158,278	158,000	158,000
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	38,678
53342 City of Ama: Victim Assistance-VLCG	23,709	23,453	23,850	23,850
53344 U.S. Treasury: SCAAP Awards	-	-	-	-
53348 U.S. Treasury: DEA Grants	35,282	31,432	-	-
53351 School Districts: Liaison Officer	298,396	314,734	358,080	358,080
53393 Tax Collection Fee: Other Entities	35,886	35,641	35,890	412,500
	666,188	624,340	692,500	692,000
54 Fines and Forfeitures				
54410 Fines and Forfeitures				
1100 County Judge	-	323	1,000	500
2130 47th District Court	39,756	24,097	40,000	40,000
2140 108th District Court	65,880	44,850	62,000	62,000
2150 181st District Court	24,218	14,317	27,500	27,500
2160 251st District Court	40,051	16,598	45,000	45,000
2170 320th District Court	52,835	54,347	62,000	62,000
2190 County Court at Law #1	60,492	53,712	62,000	62,000
2200 County Court at Law #2	45,699	57,705	50,000	50,000
2210 Justice of the Peace, #1	83,167	42,086	60,000	60,000
2220 Justice of the Peace, #2	28,072	57,639	30,000	30,000
2230 Justice of the Peace, #3	225,814	258,466	250,000	250,000
2240 Justice of the Peace, #4	205	200	3,000	3,000
	753,467	715,028	473,000	602,500
55 Rents and Recoveries				
55519 Rental - Property	900	900	-	-
55531 Insurance Recoveries	102,897	190,425	60,000	60,000
55532 Copier Recoveries	8,268	19,821	15,000	10,500
55533 Telephone Recoveries	121,762	55,294	60,000	60,000
55534 Teletype Recoveries	856	1,104	1,000	1,000
55536 Burial Recoveries	3,935	9,369	5,000	5,000
55537 Witness Expense Recoveries	2,561	22,006	6,000	6,000
55538 Court Appointed Attorney Fee Recoveries	209,065	151,226	150,000	150,000
-- continued --				

**Potter County, Texas
General Fund
Revenues**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimate 2022-23</u>	<u>Budget 2023-24</u>
55 Rents and Recoveries - continued				
55539 Court Appointed Reporter Fee Recoveries	15	90	-	
55540 Court Appointed Interpreter Fee Recoveries	306	5	-	
55545 Mental Health Fee Recoveries	19,450	18,300	15,000	16,500
55548 Miscellaneous Recoveries	23,890	17,633	3,000	7,500
55549 Prior Year Recoveries	43,580	30,960	10,000	10,000
55550 Juror Pay Recoveries	18,360	38,270	30,000	159,000
55554 Prisoner Board Recoveries	1,400	2,300	-	
55556 Sheriff Prisoner Medical & Dental Recoveries	146,646	96,398	65,000	65,000
55560 Sheriff Sale Property Recoveries	16,124	13,795	10,000	10,000
55562 Filing Fees/Abstracts of Judgment Recoveries	4,607	3,585	4,000	3,000
55565 Prisoner Co-Pay Recoveries	8,358	5,098	9,000	9,000
55569 Medical Recoveries	-	-	-	
55576 Drug Court Recoveries	20,488	38,449	30,000	30,000
57 Other Revenue	266,255	517,556	1,529,500	1,328,250
57711 Interest on Investments	93,473	335,507	1,400,000	1,300,000
57721 Sale of Property	113,338	141,740	100,000	-
57722 Sale of Estrays	2,375	1,664	1,000	1,000
57776 Contribution: Victim Witness - VOCA	-	230	500	250
57790 Donations	7,400	10,700	-	-
57799 Miscellaneous	49,669	25,419	25,000	25,000
58224 CV- Judicial Support		2,296	3,000	2,000
Total Revenues	63,140,166	64,470,311	67,066,441	73,922,497
Other Financing Sources				
Operating Transfers In	-	-	3,000,000	3,000,000
Total Revenue and Other Financing Sources	\$ 63,140,166	\$ 64,470,311	\$ 70,066,441	\$ 76,922,497

**Potter County, Texas
General Fund
Expenditures Summary
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
General Administration	\$ 7,099,099	\$ 7,212,160	\$ 8,964,420	\$ 10,512,978
1100 County Judge	251,613	260,792	277,670	280,188
1110 County Commissioners	240,166	235,497	291,145	296,127
1120 Human Resources	352,422	353,536	422,186	429,038
1130 Information Technology	1,792,428	1,688,097	2,243,013	2,172,418
1140 Information and Records Management	399,035	475,329	523,686	540,413
1150 General Administrative	1,112,981	1,451,199	1,859,284	3,271,203
1200 County Auditor	747,948	738,264	923,460	1,058,022
1210 County Treasurer	253,874	263,552	279,779	281,125
1220 Purchasing Agent	371,543	368,607	530,370	536,313
1230 Collections	200,579	2,789	-	-
1300 Tax Assessor/Collector	1,376,510	1,374,498	1,613,827	1,648,131
Facilities Maintenance	2,549,114	2,545,909	3,107,446	3,246,554
1400 Facilities Maintenance Department	1,589,542	1,572,680	1,800,822	1,829,960
1405 Courthouse	172,149	181,119	248,888	248,888
1410 Courts Building	212,468	170,511	278,822	335,650
1415 Library Building	8,446	6,950	10,100	10,100
1420 Extension Services Building	13,414	10,301	18,150	19,350
1440 Santa Fe Building	291,760	360,625	512,250	532,192
1455 Baseball Stadium	573	1,316	6,000	-
1460 JP#3 Office Building	13,910	10,117	14,700	14,700
1465 Bowie Annex	67,088	20,309	23,000	23,000
1475 W. 6th Annex	3,796	(42)	-	-
1480 Law Enforcement Center	117,369	140,583	131,414	153,914
1481 Vehicle Maintenance Garage	30,514	43,260	29,000	29,000
1490 Fire Station #3	28,085	28,180	34,300	44,800
1495 Sims Building	-	-	-	5,000
Election Administration	584,295	581,358	606,796	696,896
1500 Elections / Voter Registration	584,295	581,358	606,796	696,896
Judicial	15,760,001	16,482,809	20,456,390	25,070,450
2100 County Clerk	1,103,779	1,218,049	1,306,268	1,336,756
2110 District Clerk	1,390,817	1,324,142	1,653,566	1,664,392
2120 Court of Appeals	10,321	9,689	10,302	10,331
2125 Specialty Courts	26,176	40,951	48,010	48,130
2130 47th District Court	345,737	383,154	413,550	419,093
2140 108th District Court	360,372	377,730	412,320	427,169
2150 181st District Court	383,795	372,493	416,382	423,846
2160 251st District Court	353,072	381,238	414,780	420,059
2170 320th District Court	359,226	371,879	417,093	427,786
2175 Associate Judge Child Support	493	871	1,500	4,190
2185 Associate Judge Child Protection	38,729	36,916	45,132	48,834
2190 County Court at Law #1	548,487	565,542	611,017	621,268
2191 Veterans' Treatment Court	89,226	37,144	75,545	75,556
2200 County Court at Law #2	546,821	573,066	597,400	613,742
2201 Mental Health Specialty Court	-	37,099	53,200	54,124
2210 Justice of the Peace, Precinct #1	300,902	309,316	348,133	352,841
2220 Justice of the Peace, Precinct #2	246,191	225,924	283,187	290,574
2230 Justice of the Peace, Precinct #3	312,179	311,108	353,613	359,309

**Potter County, Texas
General Fund
Expenditures Summary
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Judicial -- continued				
2240 Justice of the Peace, Precinct #4	249,108	249,179	281,539	287,603
2250 Jury and Jury Related	247,212	333,323	396,482	504,882
2260 County Attorney	2,556,518	2,406,951	2,694,150	2,745,381
2270 District Attorney	3,460,212	3,477,561	4,019,128	4,707,997
2275 Bail Bond Board Administration	-	2,951	2,000	2,000
2280 General Judicial	2,830,628	2,948,547	1,377,500	3,539,000
2282 Managed Assigend Counsel	-	156,653	3,019,143	934,434
2290 Public Defender	-	226,309	1,011,266	4,553,968
2295 CPS Counsel	-	105,024	194,184	197,185
Public Safety / Public Service	11,937,134	12,531,527	14,000,632	14,494,178
3100 Forensic Science Lab	392,097	558,775	571,500	571,500
3110 Constable, Precinct #1	94,016	93,130	102,399	103,475
3120 Constable, Precinct #2	90,565	92,476	103,250	104,375
3130 Constable, Precinct #3	96,287	98,798	106,724	106,625
3140 Constable, Precinct #4	95,657	93,477	105,450	106,575
3160 Sheriff - Enforcement	8,953,410	9,273,485	10,335,924	10,610,878
3200 Public Service	1,285,156	1,314,158	1,488,753	1,642,468
3210 Fire / Rescue Department	929,946	1,007,228	1,186,632	1,248,282
Corrections and Rehabilitation	18,149,941	18,209,295	20,033,329	20,678,119
4100 Detention Center	12,779,776	12,932,562	14,532,165	14,961,503
4200 Community Supervision and Corrections	21,524	13,435	18,500	28,000
4210 Juvenile Probation	5,199,536	5,090,842	5,282,263	5,472,712
4250 Court Supervised Release Program	149,105	172,456	200,401	215,904
Health and Human Services	948,885	956,221	1,151,436	1,191,841
5300 Mental Health - Community Service	82,262	83,864	95,299	96,457
5310 County Extension Services	230,259	251,200	286,692	299,368
5330 Family Crime Unit	342,311	342,151	447,703	462,653
5340 Victim Assistance - VOCA	230,408	211,096	250,854	260,293
5350 Victim Assistance - VLCC	63,645	67,910	70,888	73,070
Road & Bridge	2,120,905	2,499,876	2,856,565	2,996,764
7100 Road and Bridge Department	2,120,905	2,499,876	2,856,565	2,996,764
Capital Outlay	490,045	618,635	1,185,067	434,933
9900 Capital Outlay	490,045	618,635	1,185,067	434,933
Total Expenditures	59,639,419	61,637,790	72,362,081	79,322,713
Other Financing Uses				
Operating Transfers Out	1,548,100	1,561,580	561,580	561,580
Total Expenditures and Other Uses	\$ 61,187,519	\$ 63,199,370	\$ 72,923,661	\$ 79,884,293

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
General Administration	\$ 7,099,099	\$ 7,212,160	\$ 8,964,420	\$ 10,512,978
1100 County Judge	251,613	260,792	277,670	280,188
60 Salaries & Fringe Benefits	248,024	256,475	267,170	269,788
72 Education, Travel & Uniforms	469	329	3,000	3,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	2,560	3,418	6,500	6,400
76 Equipment / Vehicle Repairs & Maintenance	560	570	1,000	1,000
1110 County Commissioners	240,166	235,497	291,145	296,127
60 Salaries & Fringe Benefits	236,436	230,878	274,445	278,977
72 Education, Travel & Uniforms	1,197	2,086	12,000	12,000
74 General Operating Expenses	2,533	2,533	4,700	5,150
1120 Human Resources	352,422	353,536	422,186	429,038
60 Salaries & Fringe Benefits	346,290	332,715	391,754	397,528
72 Education, Travel & Uniforms	-	672	3,300	3,300
73 Contract Services	-	13,994	15,252	18,310
74 General Operating Expenses	3,949	4,024	8,280	6,300
76 Equipment / Vehicle Repairs & Maintenance	2,183	2,131	3,600	3,600
1130 Information Technology	1,792,428	1,688,097	2,243,013	2,172,418
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	1,453,394	1,364,977	1,615,113	1,723,113
74 General Operating Expenses	338,752	323,120	627,900	449,305
76 Equipment / Vehicle Repairs & Maintenance	282	-	-	-
1140 Information and Records Management	399,035	475,329	523,686	540,413
60 Salaries & Fringe Benefits	390,832	464,015	497,456	517,183
72 Education, Travel & Uniforms	397	118	3,750	3,750
73 Contract Services	4,065	6,013	6,000	8,000
74 General Operating Expenses	3,503	4,871	14,480	9,480
76 Equipment / Vehicle Repairs & Maintenance	238	312	2,000	2,000
1150 General Administrative	1,112,981	1,451,199	1,859,284	3,271,203
60 Salaries & Fringe Benefits	2,681	24,583	10,000	10,000
73 Contract Services	581,253	647,148	655,168	655,168
74 General Operating Expenses	22,384	26,000	38,500	42,500
76 Equipment / Vehicle Repairs & Maintenance	152,948	159,308	188,711	191,711
79 Other Expenditures	353,715	594,160	966,905	2,371,824
1200 County Auditor	747,948	738,264	923,460	1,058,022
60 Salaries & Fringe Benefits	582,882	578,991	706,595	808,727
72 Education, Travel & Uniforms	799	5,143	10,000	10,000
73 Contract Services	158,235	147,804	192,995	227,995
74 General Operating Expenses	4,662	4,622	12,170	9,300
76 Equipment / Vehicle Repairs & Maintenance	1,370	1,704	1,700	2,000

**Potter County, Texas
General Fund
Expenditures
2023-24**

	<u>Actual</u> 2020 - 21	<u>Actual</u> 2021-22	<u>Estimate</u> 2022-23	<u>Budget</u> 2023-24
General Administration -- continued				
1210 County Treasurer	253,874	263,552	279,779	281,125
60 Salaries & Fringe Benefits	243,340	249,742	261,154	264,675
72 Education, Travel & Uniforms	2,727	4,194	5,000	5,000
74 General Operating Expenses	6,374	8,049	11,425	9,250
76 Equipment / Vehicle Repairs & Maintenance	1,433	1,567	2,200	2,200
1220 Purchasing Agent	371,543	368,607	530,370	536,313
60 Salaries & Fringe Benefits	354,086	344,897	487,570	493,313
72 Education, Travel & Uniforms	2,344	7,229	15,000	15,000
73 Contract Services	7,500	7,500	10,000	10,000
74 General Operating Expenses	5,216	6,551	13,300	14,500
76 Equipment / Vehicle Repairs & Maintenance	2,397	2,430	4,500	3,500
1230 Collections	200,579	2,789	-	-
60 Salaries & Fringe Benefits	191,153	2,789	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	9,016	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	410	-	-	-
1300 Tax Assessor/Collector	1,376,510	1,374,498	1,613,827	1,648,131
60 Salaries & Fringe Benefits	1,230,030	1,289,428	1,437,925	1,461,731
72 Education, Travel & Uniforms	5,191	2,851	9,000	9,000
73 Contract Services	61,218	4,970	76,552	77,000
74 General Operating Expenses	77,364	73,693	86,150	96,200
76 Equipment / Vehicle Repairs & Maintenance	2,707	3,556	4,200	4,200
Facilities Management	2,549,114	2,545,909	3,107,446	3,246,554
1400 Facilities Maintenance Department	1,589,542	1,572,680	1,800,822	1,829,960
60 Salaries & Fringe Benefits	1,526,631	1,496,004	1,683,122	1,713,460
72 Education, Travel & Uniforms	177	2,048	16,500	16,500
73 Contract Services	-	-	-	-
74 General Operating Expenses	47,453	55,702	74,320	73,120
76 Equipment / Vehicle Repairs & Maintenance	15,281	18,926	26,880	26,880
1405 Courthouse	172,149	181,119	248,888	248,888
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	172,149	181,119	248,888	248,888
1410 Courts Building	212,468	170,511	278,822	335,650
74 General Operating Expenses	725	-	2,650	2,650
77 Building Repairs & Maintenance	211,743	170,511	276,172	333,000
1415 Library Building	8,446	6,950	10,100	10,100
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	8,446	6,950	10,100	10,100

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Facilities Management -- continued				
1420 Extension Services Building	13,414	10,301	18,150	19,350
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	13,414	10,301	18,150	19,350
1440 Santa Fe Building	291,760	360,625	512,250	532,192
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	291,760	360,625	512,250	532,192
1455 Baseball Stadium	573	1,316	6,000	-
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	573	1,316	6,000	-
1460 JP#3 Office Building	13,910	10,117	14,700	14,700
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	13,910	10,117	14,700	14,700
1465 Bowie Annex	67,088	20,309	23,000	23,000
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	67,088	20,309	23,000	23,000
1475 W. 6th Annex	3,796	(42)	-	-
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	3,796	(42)	-	-
1480 Law Enforcement Center	117,369	140,583	131,414	153,914
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	117,369	140,583	131,414	153,914
1481 Vehicle Maintenance Garage	30,514	43,260	29,000	29,000
74 General Operating Expenses	-	-	-	-
77 Building Repairs & Maintenance	30,514	43,260	29,000	29,000
1490 Fire Stations #1 & #3	28,085	28,180	34,300	44,800
74 General Operating Expenses	429	752	3,500	3,500
77 Building Repairs & Maintenance	27,656	27,428	30,800	41,300
1495 Sims Building	-	-	-	5,000
77 Building Repairs & Maintenance	-	-	-	5,000
Election Administration	584,295	581,358	606,796	696,896
1500 Elections / Voter Registration	584,295	581,358	606,796	696,896
60 Salaries & Fringe Benefits	403,526	402,022	436,576	481,096
72 Education, Travel & Uniforms	3,875	4,089	4,000	4,000
73 Contract Services	131,306	74,143	92,400	100,000
74 General Operating Expenses	41,621	95,531	71,320	109,300
76 Equipment / Vehicle Repairs & Maintenance	3,967	5,573	2,500	2,500

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Judicial	15,760,001	16,482,809	20,456,390	25,070,450
2100 County Clerk	1,103,779	1,218,049	1,306,268	1,336,756
60 Salaries & Fringe Benefits	966,102	945,201	1,027,794	1,045,056
72 Education, Travel & Uniforms	2,640	3,557	6,000	7,000
73 Contract Services	110,696	239,176	228,500	240,000
74 General Operating Expenses	20,465	26,034	38,474	39,200
76 Equipment / Vehicle Repairs & Maintenance	3,876	4,081	5,500	5,500
2110 District Clerk	1,390,817	1,324,142	1,653,566	1,664,392
60 Salaries & Fringe Benefits	1,177,350	1,181,993	1,338,531	1,349,357
72 Education, Travel & Uniforms	2,409	1,611	10,000	10,000
73 Contract Services	162,853	93,333	236,525	236,525
74 General Operating Expenses	38,778	36,220	56,510	56,510
76 Equipment / Vehicle Repairs & Maintenance	9,427	10,985	12,000	12,000
2120 Court of Appeals	10,321	9,689	10,302	10,331
60 Salaries & Fringe Benefits	10,321	9,689	10,302	10,331
2125 Specialty Courts	26,176	40,951	48,010	48,130
60 Salaries & Fringe Benefits	22,536	34,711	40,070	40,190
72 Education, Travel & Uniforms	-	-	1,200	1,200
73 Contract Services	3,640	6,240	6,240	6,240
74 General Operating Expenses	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
2130 47th District Court	345,737	383,154	413,550	419,093
60 Salaries & Fringe Benefits	338,662	361,221	388,370	392,753
72 Education, Travel & Uniforms	1,986	5,382	11,250	11,250
74 General Operating Expenses	4,795	16,230	12,430	13,890
76 Equipment / Vehicle Repairs & Maintenance	294	321	1,500	1,200
2140 108th District Court	360,372	377,730	412,320	427,169
60 Salaries & Fringe Benefits	348,527	359,488	388,370	394,735
72 Education, Travel & Uniforms	1,927	3,293	11,250	11,250
74 General Operating Expenses	8,884	13,784	11,200	19,684
76 Equipment / Vehicle Repairs & Maintenance	1,034	1,165	1,500	1,500
2150 181st District Court	383,795	372,493	416,382	423,846
60 Salaries & Fringe Benefits	370,709	357,755	388,343	394,702
72 Education, Travel & Uniforms	3,299	3,995	11,250	11,250
74 General Operating Expenses	9,445	10,366	15,289	16,894
76 Equipment / Vehicle Repairs & Maintenance	342	377	1,500	1,000
2160 251st District Court	353,072	381,238	414,780	420,059
60 Salaries & Fringe Benefits	346,754	365,471	388,370	392,264
72 Education, Travel & Uniforms	1,324	2,981	11,250	11,250
74 General Operating Expenses	4,651	12,378	13,660	15,045
76 Equipment / Vehicle Repairs & Maintenance	343	408	1,500	1,500

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Judicial -- continued				
2170 320th District Court	359,226	371,879	417,093	427,786
60 Salaries & Fringe Benefits	346,578	357,358	388,343	400,136
72 Education, Travel & Uniforms	2,609	3,995	11,250	11,250
74 General Operating Expenses	9,669	10,128	16,000	15,200
76 Equipment / Vehicle Repairs & Maintenance	370	398	1,500	1,200
2175 Associate Judge - Child Support	493	871	1,500	4,190
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
74 General Operating Expenses	493	871	1,500	4,190
2185 Associate Judge - Child Protection	38,729	36,916	45,132	48,834
60 Salaries & Fringe Benefits	38,204	33,834	43,132	46,334
72 Education, Travel & Uniforms	-	-	-	-
74 General Operating Expenses	525	3,082	2,000	2,500
2190 County Court at Law #1	548,487	565,542	611,017	621,268
60 Salaries & Fringe Benefits	539,008	551,939	588,278	597,728
72 Education, Travel & Uniforms	3,936	3,836	10,650	10,650
74 General Operating Expenses	5,216	9,293	11,489	12,290
76 Equipment / Vehicle Repairs & Maintenance	327	474	600	600
2191 Veterans' Treatment Court (formerly 5305)	89,226	37,144	75,545	75,556
60 Salaries & Fringe Benefits	87,859	36,182	47,210	47,721
72 Education, Travel & Uniforms	1,025	-	2,000	1,500
73 Contract Services	-	-	22,385	22,385
74 General Operating Expenses	342	962	3,950	3,950
2200 County Court at Law #2	546,821	573,066	597,400	613,742
60 Salaries & Fringe Benefits	538,896	557,863	576,600	589,552
72 Education, Travel & Uniforms	3,538	8,045	12,000	12,000
74 General Operating Expenses	4,068	6,359	8,000	11,190
76 Equipment / Vehicle Repairs & Maintenance	319	799	800	1,000
2201 Mental Health Specialty Court	-	37,099	53,200	54,124
60 Salaries & Fringe Benefits	-	36,182	46,850	45,774
72 Education, Travel & Uniforms	-	-	-	1,500
73 Contract Services	-	-	4,500	4,500
74 General Operating Expenses	-	917	1,850	2,350
2210 Justice of the Peace, Precinct #1	300,902	309,316	348,133	352,841
60 Salaries & Fringe Benefits	271,971	285,693	312,032	316,740
72 Education, Travel & Uniforms	986	672	3,500	3,500
73 Contract Services	15,516	8,322	17,292	17,292
74 General Operating Expenses	11,211	13,315	13,939	13,939
76 Equipment / Vehicle Repairs & Maintenance	1,218	1,314	1,370	1,370

**Potter County, Texas
General Fund
Expenditures
2023-24**

	<u>Actual</u> <u>2020 - 21</u>	<u>Actual</u> <u>2021-22</u>	<u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
Judicial -- continued				
2220 Justice of the Peace, Precinct #2	246,191	225,924	283,187	290,574
60 Salaries & Fringe Benefits	220,724	208,547	251,007	257,070
72 Education, Travel & Uniforms	2,598	1,472	3,500	3,500
73 Contract Services	15,516	8,322	17,000	17,000
74 General Operating Expenses	6,828	6,846	10,380	11,704
76 Equipment / Vehicle Repairs & Maintenance	525	737	1,300	1,300
2220 Justice of the Peace, Precinct #3	312,179	311,108	353,613	359,309
60 Salaries & Fringe Benefits	282,310	289,979	317,358	322,054
72 Education, Travel & Uniforms	2,579	2,112	3,500	3,500
73 Contract Services	15,516	8,322	17,000	17,000
74 General Operating Expenses	10,966	9,716	13,255	14,255
76 Equipment / Vehicle Repairs & Maintenance	808	979	2,500	2,500
2240 Justice of the Peace, Precinct #4	249,108	249,179	281,539	287,603
60 Salaries & Fringe Benefits	220,601	226,653	251,009	257,073
72 Education, Travel & Uniforms	2,553	3,136	3,500	3,500
73 Contract Services	15,516	8,322	17,000	17,000
74 General Operating Expenses	8,925	9,461	8,730	8,730
76 Equipment / Vehicle Repairs & Maintenance	1,513	1,607	1,300	1,300
2250 Jury and Jury Related	247,212	333,323	396,482	504,882
60 Salaries & Fringe Benefits	168,222	182,922	209,382	212,782
72 Education, Travel & Uniforms	-	-	2,000	2,000
73 Contract Services	50,970	104,836	130,100	235,100
74 General Operating Expenses	23,110	40,429	50,000	50,000
76 Equipment / Vehicle Repairs & Maintenance	4,910	5,136	5,000	5,000
2260 County Attorney	2,556,518	2,406,951	2,694,150	2,745,381
60 Salaries & Fringe Benefits	2,467,780	2,315,706	2,595,770	2,644,223
72 Education, Travel & Uniforms	8,653	15,377	22,600	22,400
73 Contract Services	27,300	21,194	25,400	25,400
74 General Operating Expenses	42,064	41,112	38,880	40,858
76 Equipment / Vehicle Repairs & Maintenance	10,721	13,562	11,500	12,500
2270 District Attorney	3,460,212	3,477,561	4,019,128	4,707,997
60 Salaries & Fringe Benefits	3,346,913	3,272,612	3,830,028	4,496,097
72 Education, Travel & Uniforms	21,672	38,973	35,900	35,900
73 Contract Services	32,553	57,281	66,000	87,000
74 General Operating Expenses	49,511	95,561	72,000	73,000
76 Equipment / Vehicle Repairs & Maintenance	9,563	13,134	15,200	16,000
2275 Bail Bond Board Administration	-	2,951	2,000	2,000
72 Education, Travel & Uniforms	-	2,851	1,500	1,500
74 General Operating Expenses	-	100	500	500

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Judicial -- continued				
2280 General Judicial	2,830,628	2,948,547	1,377,500	3,539,000
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	2,550,164	2,812,855	779,000	2,879,000
74 General Operating Expenses	94,460	123,469	83,500	95,000
79 Other Expenditures	186,004	12,223	515,000	565,000
2282 Managed Assigned Counsel	-	156,653	3,019,143	934,434
60 Salaries & Fringe Benefits	-	151,463	843,623	860,334
72 Education, Travel & Uniforms	-	3,418	12,500	12,500
73 Contract Services	-	(27,505)	2,138,000	40,000
74 General Operating Expenses	-	29,030	23,220	12,300
76 Equipment / Vehicle Repairs & Maintenance	-	247	1,800	9,300
2290 Public Defender	-	226,309	1,011,266	4,553,968
60 Salaries & Fringe Benefits	-	187,846	944,766	4,140,825
72 Education, Travel & Uniforms	-	4,321	12,500	70,000
73 Contract Services	-	340	28,000	215,640
74 General Operating Expenses	-	33,802	24,200	120,003
76 Equipment / Vehicle Repairs & Maintenance	-	-	1,800	7,500
2295 CPS Counsel	-	105,024	194,184	197,185
60 Salaries & Fringe Benefits	-	101,839	188,784	191,185
72 Education, Travel & Uniforms	-	2,851	4,000	4,450
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	1,100	1,100
76 Equipment / Vehicle Repairs & Maintenance	-	334	300	450
Public Safety / Public Service	11,937,134	12,531,527	14,000,632	14,494,178
3100 Forensic Science Lab	392,097	558,775	571,500	571,500
73 Contract Services	392,097	558,775	571,500	571,500
3110 Constable, Precinct #1	94,016	93,130	102,399	103,475
60 Salaries & Fringe Benefits	81,002	83,166	89,620	90,745
72 Education, Travel & Uniforms	745	1,145	2,500	2,500
73 Contract Services	1,199	1,199	1,199	1,200
74 General Operating Expenses	8,412	2,425	3,580	4,030
76 Equipment / Vehicle Repairs & Maintenance	2,658	5,195	5,500	5,000
3120 Constable, Precinct #2	90,565	92,476	103,250	104,375
60 Salaries & Fringe Benefits	80,676	82,883	89,620	90,745
72 Education, Travel & Uniforms	5,217	2,751	4,000	4,000
73 Contract Services	1,199	1,199	1,250	1,250
74 General Operating Expenses	2,034	2,934	4,380	4,380
76 Equipment / Vehicle Repairs & Maintenance	1,439	2,709	4,000	4,000

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Public Safety / Public Service - continued				
3130 Constable, Precinct #3	96,287	98,798	106,724	106,625
60 Salaries & Fringe Benefits	79,296	83,088	89,620	90,745
72 Education, Travel & Uniforms	2,638	4,238	4,000	4,000
73 Contract Services	1,199	1,199	1,250	1,250
74 General Operating Expenses	8,772	3,512	6,854	5,630
76 Equipment / Vehicle Repairs & Maintenance	4,382	6,761	5,000	5,000
3140 Constable, Precinct #4	95,657	93,477	105,450	106,575
60 Salaries & Fringe Benefits	80,937	83,103	89,620	90,745
72 Education, Travel & Uniforms	2,581	2,955	4,000	4,000
73 Contract Services	1,199	1,199	1,250	1,250
74 General Operating Expenses	8,358	3,117	5,580	5,580
76 Equipment / Vehicle Repairs & Maintenance	2,582	3,103	5,000	5,000
3160 Sheriff - Enforcement	8,953,410	9,273,485	10,335,924	10,610,878
60 Salaries & Fringe Benefits	8,183,323	8,321,882	9,278,875	9,527,561
72 Education, Travel & Uniforms	121,590	127,082	164,545	158,000
73 Contract Services	222,391	254,998	278,009	301,197
74 General Operating Expenses	135,413	175,541	255,495	204,520
76 Equipment / Vehicle Repairs & Maintenance	290,693	393,982	359,000	419,600
3200 Public Service	1,285,156	1,314,158	1,488,753	1,642,468
77 Building Repairs & Maintenance	5,593	6,349	5,775	118,775
79 Other Expenditures	1,279,563	1,307,809	1,482,978	1,523,693
3210 Fire / Rescue Department	929,946	1,007,228	1,186,632	1,248,282
60 Salaries & Fringe Benefits	324,401	425,997	453,402	467,322
72 Education, Travel & Uniforms	73,732	61,570	77,338	89,000
73 Contract Services	8,918	27,439	45,000	48,000
74 General Operating Expenses	183,744	128,975	177,142	187,460
76 Equipment / Vehicle Repairs & Maintenance	292,628	309,147	371,750	388,500
77 Building Repairs & Maintenance	46,523	54,100	62,000	68,000
Corrections and Rehabilitation	18,149,941	18,209,295	20,033,329	20,678,119
4100 Detention Center	12,779,776	12,932,562	14,532,165	14,961,503
60 Salaries & Fringe Benefits	10,442,974	10,493,109	11,920,800	12,158,343
73 Contract Services	32,646	39,796	-	38,000
74 General Operating Expenses	47,729	63,116	68,348	62,750
75 Prisoner Care	1,677,743	1,666,649	1,840,397	1,932,800
76 Equipment / Vehicle Repairs & Maintenance	21,796	22,473	45,000	45,000
77 Building Repairs & Maintenance	556,888	647,419	657,620	724,610
4200 Community Supervision and Corrections	21,524	13,435	18,500	28,000
74 General Operating Expenses	10,468	139	3,500	13,000
76 Equipment / Vehicle Repairs & Maintenance	11,056	13,296	15,000	15,000
4210 Juvenile Probation	5,199,536	5,090,842	5,282,263	5,472,712
71 Juvenile Services	5,199,536	5,090,842	5,282,263	5,472,712

**Potter County, Texas
General Fund
Expenditures
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Corrections and Rehabilitation - continued				
4250 Court Supervised Release Program	149,105	172,456	200,401	215,904
60 Salaries & Fringe Benefits	145,279	160,605	171,401	186,904
72 Education, Travel & Uniforms	252	3,038	5,000	5,000
73 Contract Services	3,482	7,607	18,000	18,000
74 General Operating Expenses	-	274	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	92	932	3,000	3,000
Health & Human Services	948,885	956,221	1,151,436	1,191,841
5300 Mental Health - Community Service	82,262	83,864	95,299	96,457
60 Salaries & Fringe Benefits	74,989	79,463	84,549	85,707
72 Education, Travel & Uniforms	-	-	2,000	2,000
73 Contract Services	6,845	4,401	8,000	8,000
74 General Operating Expenses	428	-	750	750
5310 County Extension Services	230,259	251,200	286,692	299,368
60 Salaries & Fringe Benefits	199,692	216,274	240,802	249,476
72 Education, Travel & Uniforms	6,163	8,833	10,500	13,000
74 General Operating Expenses	13,311	12,723	14,390	14,631
76 Equipment / Vehicle Repairs & Maintenance	8,943	11,191	18,800	20,061
79 Other Expenditures	2,150	2,179	2,200	2,200
5330 Family Crime Unit	342,311	342,151	447,703	462,653
60 Salaries & Fringe Benefits	337,969	338,386	442,453	457,703
72 Education, Travel & Uniforms	-	-	600	600
74 General Operating Expenses	2,498	2,176	2,600	2,300
76 Equipment / Vehicle Repairs & Maintenance	1,844	1,589	2,050	2,050
5340 Victim Assistance - VOCA	230,408	211,096	250,854	260,293
60 Salaries & Fringe Benefits	226,283	207,355	242,729	252,003
72 Education, Travel & Uniforms	-	-	4,000	4,000
73 Contract Services	2,685	2,766	2,685	2,850
74 General Operating Expenses	1,440	975	1,440	1,440
5350 Victim Assistance - VLCCG	63,645	67,910	70,888	73,070
60 Salaries & Fringe Benefits	63,645	67,910	70,888	71,870
72 Education, Travel & Uniforms	-	-	-	1,200
Road and Bridge	2,120,905	2,499,876	2,856,565	2,996,764
7100 Road and Bridge Department	2,120,905	2,499,876	2,856,565	2,996,764
60 Salaries & Fringe Benefits	1,468,101	1,511,338	1,724,881	1,806,094
72 Education, Travel & Uniforms	13,347	17,168	15,700	20,000
73 Contract Services	15,871	29,868	27,557	42,557
74 General Operating Expenses	311,197	578,321	683,686	723,372
76 Equipment / Vehicle Repairs & Maintenance	228,468	288,458	321,560	321,560
77 Building Repairs & Maintenance	83,921	74,723	83,181	83,181

**Potter County, Texas
General Fund
Expenditures
2023-24**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimate 2022-23</u>	<u>Budget 2023-24</u>
Capital Outlay	490,045	618,635	1,185,067	434,933
9900 Capital Outlay	490,045	618,635	1,185,067	434,933
70 Capital Outlay	490,045	618,635	1,185,067	434,933
Total Expenditures	59,639,419	61,637,790	72,362,081	79,322,713
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	\$ 61,187,519	\$ 63,199,370	\$ 72,923,661	\$ 79,884,293

SPECIAL REVENUE FUNDS

County Assistance District #1 Fund

Local Government Code §387.003

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

Law Library Fund

Local Government Code §323.023

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

Courthouse Security Fund

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

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

Justice Court Building Security Fund

Code of Criminal Procedure §102.017

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

Records Management Funds

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

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

Court Technology Funds

Code of Criminal Procedure §102.0173, §102.0173

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

Panhandle Auto Burglary and Theft Fund

Code of Criminal Procedures §59.06

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

Federal Law Enforcement Grants Fund

Individual guidelines from Granting Agency

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

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

	County Assistance District #1	ARPA Fund	Law Library Fund	Courthouse Security Fund	Justice Court Security Fund
Revenues	\$ 4,800,000	\$ 750,000	\$ 72,000	\$ 75,000	\$ 2,450
51 Taxes	4,500,000	-	-	-	-
52 Licenses & Fees	-	-	60,000	65,000	250
53 Intergovernmental Revenue	-	-	-	-	-
54 Fines & Forfeitures	-	-	-	-	-
55 Rents & Recoveries	-	-	-	-	-
57 Other Revenue	300,000	750,000	12,000	10,000	2,200
Expenditures	6,031,345	966,674	51,000	40,000	15,000
Judicial	-	-	51,000	-	-
60 Salaries & Fringe Benefits	-	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-	-
73 Contract Services	-	-	-	-	-
74 General Operating Expenses	-	-	51,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-	-
79 Other Expenditures	-	-	-	-	-
Public Safety / Public Service	1,181,478	966,674	-	25,000	10,000
60 Salaries & Fringe Benefits	832,578	-	-	-	-
72 Education, Travel & Uniforms	30,000	-	-	-	-
73 Contract Services	75,000	-	-	-	-
74 General Operating Expenses	223,900	966,674	-	9,500	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-	-
77 Building Repairs & Maintenance	20,000	-	-	15,500	5,000
78 Other Expenditures	-	-	-	-	-
Capital Outlay	4,849,867	-	-	15,000	5,000
70 Capital Outlay	4,849,867	-	-	15,000	5,000
Revenues Over(Under) Expenditures	(1,231,345)	(216,674)	21,000	35,000	(12,550)
Other Financing Sources (Uses)					
Operating Transfers In (Out)	-	(3,000,000)	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,231,345)	(3,216,674)	21,000	35,000	(12,550)
Fund Balance, Beginning of Year	5,637,825	19,806,159	224,601	146,629	31,403
Fund Balance, End of Year	\$ 4,406,480	\$ 16,589,485	\$ 245,601	\$ 181,629	\$ 18,853

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

	County Clerk Records Mgmt Fund	Court Records Mgmt Fund	District Clerk Records Mgmt Fund	Justice Court Technology Fund
Revenues	\$ 115,000	\$ 2,370	\$ 34,000	\$ 1,400
51 Taxes	-	-	-	-
52 Licenses & Fees	105,000	938	32,000	400
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	10,000	1,432	2,000	1,000
Expenditures	110,800	28,000	58,000	82,000
Judicial	110,800	18,000	58,000	67,000
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	2,500	3,000	53,000	14,000
73 Contract Services	98,800	-	-	30,000
74 General Operating Expenses	6,000	15,000	5,000	23,000
76 Equipment / Vehicle Repairs & Maintenance	3,500	-	-	-
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	4,200	(25,630)	(24,000)	(80,600)
Other Financing Sources (Uses)				
Operating Transfers In (Out)	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,200	(25,630)	(24,000)	(80,600)
Fund Balance, Beginning of Year	336,906	54,520	210,215	97,331
Fund Balance, End of Year	\$ 341,106	\$ 28,890	\$ 186,215	\$ 16,731

Co. / Dist. Clerk Technology Fund	County Attorney Forfeiture Fund	County Attorney Federal Forfeiture Fund	Panhandle Auto Theft and Burglary Unit Fund	Law Enforcement Grants Fund	Total Special Funds (Memo Only)
\$ 5,750	\$ -	\$ -	\$ 377,000	\$ -	\$ 5,484,970
-	-	-	-	-	4,500,000
4,000	-	-	15,000	-	282,588
-	-	-	362,000	-	362,000
-	-	-	-	-	-
-	-	-	-	-	-
1,750	-	-	-	-	340,382
7,500	-	-	494,795	-	5,829,437
7,500	-	-	494,795	-	807,095
-	-	-	360,639	-	360,639
-	-	-	5,100	-	77,600
7,500	-	-	104,125	-	240,425
-	-	-	10,081	-	110,081
-	-	-	14,850	-	18,350
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	1,207,475
-	-	-	-	-	823,575
-	-	-	-	-	30,000
-	-	-	-	-	75,000
-	-	-	-	-	238,400
-	-	-	-	-	-
-	-	-	-	-	40,500
-	-	-	-	-	-
-	-	-	-	-	3,814,867
-	-	-	-	-	3,814,867
(1,750)	-	-	(117,795)	-	(344,467)
-	-	-	-	-	-
-	-	-	61,580	-	61,580
(1,750)	-	-	(56,215)	-	(282,887)
45,856	60,610	113,064	(114,709)	(48,333)	6,795,918
\$ 44,106	\$ 60,610	\$ 113,064	\$ (170,924)	\$ (48,333)	\$ 6,513,031

**Potter County, Texas
County Assistance District #1
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 3,829,472	\$ 4,812,821	\$ 3,715,000	\$ 4,800,000
51 Taxes	3,822,351	4,750,508	3,700,000	4,500,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	7,121	62,313	15,000	300,000
Expenditures	1,284,874	2,434,229	5,800,000	6,031,345
3160 Sheriff - Enforcement	-	349,650	-	174,990
60 Salaries & Fringe Benefits	-	-	170,296	174,990
70 Capital Outlay	-	349,650	-	-
74 General Operating Expenses	-	-	-	-
3210 Fire/Rescue Department	767,587	1,908,634	4,806,055	5,186,488
60 Salaries & Fringe Benefits	124,340	189,490	650,913	657,588
70 Capital Outlay	499,019	1,570,494	3,852,263	4,180,000
72 Education, Travel & Uniforms	-	11,452	10,000	30,000
73 Contract Services	14,246	-	60,000	75,000
74 General Operating Expenses	129,982	137,198	232,879	223,900
3300 Public Service	-	-	-	-
70 Capital Outlay	-	-	-	-
74 General Operating Expenses	-	-	-	-
7100 Road & Bridge	517,287	175,945	993,945	669,867
70 Capital Outlay	517,287	175,945	993,945	669,867
74 General Operating Expenses	-	-	-	-
Revenues Over(Under) Expenditures	2,544,598	2,378,592	(2,085,000)	(1,231,345)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,544,598	2,378,592	(2,085,000)	(1,231,345)
Fund Balance, Beginning of Year	2,799,635	5,344,233	7,722,825	5,637,825
Fund Balance, End of Year	<u>\$ 5,344,233</u>	<u>\$ 7,722,825</u>	<u>\$ 5,637,825</u>	<u>\$ 4,406,480</u>

**Potter County, Texas
ARPA Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 11,549,514	\$ 11,549,514	\$ 30,000	\$ 750,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	11,403,244	# 11,403,244	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	146,270	# 146,270	30,000	750,000
Expenditures	-	458,466	2,864,403	966,674
60 Salaries & Fringe Benefits	-	-	3,260	-
70 Capital Outlay	-	375,000	158,032	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	12,000	1,760,104	-
74 General Operating Expenses	-	-	-	966,674
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	71,466	(71,466)	-
79 Other Expenditures	-	-	1,014,473	-
Revenues Over(Under) Expenditures	11,549,514	11,091,048	(2,834,403)	(216,674)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(3,000,000)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,549,514	11,091,048	(2,834,403)	(3,216,674)
Fund Balance, Beginning of Year	-	11,549,514	22,640,562	19,806,159
Fund Balance, End of Year	<u>\$ 11,549,514</u>	<u>\$ 22,640,562</u>	<u>\$ 19,806,159</u>	<u>\$ 16,589,485</u>

**Potter County, Texas
Law Library Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 56,999	\$ 64,966	\$ 56,100	\$ 72,000
52 Licenses & Fees	56,355	61,798	55,500	60,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	644	3,168	600	12,000
Expenditures	12,086	16,914	51,000	51,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	12,086	16,914	51,000	51,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	44,913	48,052	5,100	21,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	44,913	48,052	5,100	21,000
Fund Balance, Beginning of Year	126,536	171,449	219,501	224,601
Fund Balance, End of Year	<u>\$ 171,449</u>	<u>\$ 219,501</u>	<u>\$ 224,601</u>	<u>\$ 245,601</u>

**Potter County, Texas
Courthouse Security Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 48,989	\$ 72,199	\$ 45,350	\$ 75,000
52 Licenses & Fees	48,725	69,919	45,000	65,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	264	2,280	350	10,000
Expenditures	6,540	27,373	40,000	40,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	40	26,870	15,000	15,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	6,500	503	9,500	9,500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	15,500	15,500
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	42,449	44,826	5,350	35,000
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	42,449	44,826	5,350	35,000
Fund Balance, Beginning of Year	54,004	96,453	141,279	146,629
Fund Balance, End of Year	\$ 96,453	\$ 141,279	\$ 146,629	\$ 181,629

Potter County, Texas
Justice Court Building Security Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 361	\$ 811	\$ 350	\$ 2,450
52 Licenses & Fees	250	135	250	250
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	111	676	100	2,200
Expenditures	-	-	15,000	15,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	5,000	5,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	5,000	5,000
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	361	811	(14,650)	(12,550)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	361	811	(14,650)	(12,550)
Fund Balance, Beginning of Year	44,881	45,242	46,053	31,403
Fund Balance, End of Year	\$ 45,242	\$ 46,053	\$ 31,403	\$ 18,853

Potter County, Texas
County Clerk Records Management Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 119,744	\$ 118,079	\$ 105,600	\$ 115,000
52 Licenses & Fees	111,273	114,970	105,000	105,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	8,471	3,109	600	10,000
Expenditures	223,341	75,446	102,800	110,800
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	2,500	2,500
73 Contract Services	221,404	74,876	90,800	98,800
74 General Operating Expenses	1,937	570	6,000	6,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	3,500	3,500
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(103,597)	42,633	2,800	4,200
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(103,597)	42,633	2,800	4,200
Fund Balance, Beginning of Year	395,070	291,473	334,106	336,906
Fund Balance, End of Year	\$ 291,473	\$ 334,106	\$ 336,906	\$ 341,106

**Potter County, Texas
Court Records Management Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 21,472	\$ 6,512	\$ 2,370	\$ 2,370
52 Licenses & Fees	21,400	5,821	938	938
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	72	691	1,432	1,432
Expenditures	-	-	30,000	28,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	10,000	10,000
72 Education, Travel & Uniforms	-	-	3,000	3,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	17,000	15,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	21,472	6,512	(27,630)	(25,630)
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	21,472	6,512	(27,630)	(25,630)
Fund Balance, Beginning of Year	54,166	75,638	82,150	54,520
Fund Balance, End of Year	\$ 75,638	\$ 82,150	\$ 54,520	\$ 28,890

Potter County, Texas
District Clerk Records Management Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 35,197	\$ 47,311	\$ 32,400	\$ 34,000
52 Licenses & Fees	34,800	44,789	32,000	32,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	397	2,522	400	2,000
Expenditures	58,525	32,369	58,000	58,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	55,673	31,111	53,000	53,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	2,852	1,258	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(23,328)	14,942	(25,600)	(24,000)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,328)	14,942	(25,600)	(24,000)
Fund Balance, Beginning of Year	244,201	220,873	235,815	210,215
Fund Balance, End of Year	\$ 220,873	\$ 235,815	\$ 210,215	\$ 186,215

Potter County, Texas
Justice Court Technology Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 10,257	\$ 13,313	\$ 10,400	\$ 1,400
52 Licenses & Fees	9,863	2,484	400	400
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	394	10,829	10,000	1,000
Expenditures	5,367	1,785	82,000	82,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	15,000	15,000
72 Education, Travel & Uniforms	1,764	26	14,000	14,000
73 Contract Services	-	-	30,000	30,000
74 General Operating Expenses	3,603	1,759	23,000	23,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	4,890	11,528	(71,600)	(80,600)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,890	11,528	(71,600)	(80,600)
Fund Balance, Beginning of Year	152,513	157,403	168,931	97,331
Fund Balance, End of Year	\$ 157,403	\$ 168,931	\$ 97,331	\$ 16,731

Potter County, Texas
County Clerk/District Clerk Technology Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 3,799	\$ 3,646	\$ 2,250	\$ 5,750
52 Licenses & Fees	3,684	2,884	2,000	4,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	115	762	250	1,750
Expenditures	-	-	7,500	7,500
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	7,500	7,500
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	3,799	3,646	(5,250)	(1,750)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,799	3,646	(5,250)	(1,750)
Fund Balance, Beginning of Year	43,661	47,460	51,106	45,856
Fund Balance, End of Year	<u>\$ 47,460</u>	<u>\$ 51,106</u>	<u>\$ 45,856</u>	<u>\$ 44,106</u>

**Potter County, Texas
County Attorney Forfeiture Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 2,345	\$ 2,266	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,345	2,266	-	-
Expenditures	25,589	52,563	-	-
60 Salaries & Fringe Benefits	15,662	44,809	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	593	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	8,913	7,709	-	-
76 Equipment / Vehicle Repairs & Maintenance	421	45	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(23,244)	(50,297)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(23,244)	(50,297)	-	-
Fund Balance, Beginning of Year	134,151	110,907	60,610	60,610
Fund Balance, End of Year	\$ 110,907	\$ 60,610	\$ 60,610	\$ 60,610

Potter County, Texas
County Attorney Federal Forfeiture Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 9,518	\$ 8,328	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	9,285	7,580	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	233	748	-	-
Expenditures	75,904	10,500	-	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	75,904	8,500	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	2,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(66,386)	(2,172)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(66,386)	(2,172)	-	-
Fund Balance, Beginning of Year	181,622	115,236	113,064	113,064
Fund Balance, End of Year	<u>\$ 115,236</u>	<u>\$ 113,064</u>	<u>\$ 113,064</u>	<u>\$ 113,064</u>

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 391,119	\$ 412,031	\$ 377,000	\$ 377,000
52 Licenses & Fees	28,087	30,690	15,000	15,000
53 Intergovernmental Revenue	363,032	381,341	362,000	362,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	431,044	447,651	478,984	494,795
60 Salaries & Fringe Benefits	310,097	315,316	320,590	360,639
70 Capital Outlay	-	-	3,850	-
72 Education, Travel & Uniforms	438	3,265	4,180	5,100
73 Contract Services	98,515	105,793	101,640	104,125
74 General Operating Expenses	9,647	7,914	12,484	10,081
76 Equipment / Vehicle Repairs & Maintenance	12,347	15,363	36,240	14,850
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(39,925)	(35,620)	(101,984)	(117,795)
Other Financing Sources (Uses)				
Operating Transfers In	48,100	61,580	61,580	61,580
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,175	25,960	(40,404)	(56,215)
Fund Balance, Beginning of Year	(108,440)	(100,265)	(74,305)	(114,709)
Fund Balance, End of Year	\$ (100,265)	\$ (74,305)	\$ (114,709)	\$ (170,924)

Potter County, Texas
Federal Law Enforcement Grants Fund
Revenues and Expenditures
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 50,725	\$ 60,160	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	50,647	59,880	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	78	280	-	-
Expenditures	94,151	65,069	-	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	25,699	(3,103)	-	-
72 Education, Travel & Uniforms	-	25,718	-	-
73 Contract Services	35,424	-	-	-
74 General Operating Expenses	33,028	42,454	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(43,426)	(4,909)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(43,426)	(4,909)	-	-
Fund Balance, Beginning of Year	2	(43,424)	(48,333)	(48,333)
Fund Balance, End of Year	<u>\$ (43,424)</u>	<u>\$ (48,333)</u>	<u>\$ (48,333)</u>	<u>\$ (48,333)</u>

DEBT SERVICE FUNDS

Series 2016 Certificates of Obligation

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

Series 2017 Tax Notes

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

Series 2019 Certificates of Obligation

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

**Potter County, Texas
Debt Service Funds
Combined Budgets
2023-24**

	Series 2016 Certificates of Obligation	Series 2017 Tax Notes	Series 2019 Certificates of Obligation	Totals (Memo Only)
Revenues	\$ 1,368,094	\$ 903,936	\$ 2,911,294	\$ 5,183,324
51 Taxes	1,359,094	903,936	2,911,294	5,174,324
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	9,000	-	-	9,000
Expenditures	1,476,125	959,073	2,634,938	5,070,136
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	1,475,725	959,073	2,634,538	5,069,336
Revenues Over(Under) Expenditures	(108,031)	(55,137)	276,356	113,188
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(108,031)	(55,137)	276,356	113,188
Fund Balance, Beginning of Year	2,592,505	740,285	281,864	3,614,654
Fund Balance, End of Year	<u>\$ 2,484,474</u>	<u>\$ 685,148</u>	<u>\$ 558,220</u>	<u>\$ 3,727,842</u>

Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
2023-24

	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
Revenues	\$ 532,128	\$ 686,722	\$ 1,360,249	\$ 1,368,094
51 Taxes	523,094	653,429	1,351,249	1,359,094
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	9,034	33,293	9,000	9,000
Expenditures	1,483,738	1,475,225	1,476,125	1,476,125
74 General Operating Expenses	2,900	200	400	400
78 Special Expenditures	1,480,838	1,475,025	1,475,725	1,475,725
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(951,610)	(788,503)	(115,876)	(108,031)
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	860,982	(788,503)	(115,876)	(108,031)
Fund Balance, Beginning of Year	2,635,902	3,496,884	2,708,381	2,592,505
Fund Balance, End of Year	<u>\$ 3,496,884</u>	<u>\$ 2,708,381</u>	<u>\$ 2,592,505</u>	<u>\$ 2,484,474</u>

Potter County, Texas
Series 2017 Debt Service Fund
Tax Notes
2022-23

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 1,093,484	\$ 959,606	\$ 903,936	\$ 903,936
51 Taxes	1,093,484	959,606	903,936	903,936
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	961,598	959,596	962,575	959,073
74 General Operating Expenses	-	-	500	-
78 Special Expenditures	961,598	959,596	962,075	959,073
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	131,886	10	(58,639)	(55,137)
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	631,886	10	(58,639)	(55,137)
Fund Balance, Beginning of Year	167,028	798,914	798,924	740,285
Fund Balance, End of Year	<u>\$ 798,914</u>	<u>\$ 798,924</u>	<u>\$ 740,285</u>	<u>\$ 685,148</u>

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
2020-21

	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
Revenues	\$ 3,149,818	\$ 3,043,815	\$ 2,911,294	\$ 2,911,294
51 Taxes	3,149,818	3,043,815	2,911,294	2,911,294
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	2,784,438	3,044,438	3,081,938	2,634,938
74 General Operating Expenses	2,900	400	400	400
78 Special Expenditures	2,781,538	3,044,038	3,081,538	2,634,538
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	365,380	(623)	(170,644)	276,356
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	365,380	(623)	(170,644)	276,356
Fund Balance, Beginning of Year	87,751	453,131	452,508	281,864
Fund Balance, End of Year	<u>\$ 453,131</u>	<u>\$ 452,508</u>	<u>\$ 281,864</u>	<u>\$ 558,220</u>

**Potter County, Texas
Schedule of Debt Service
2023-24**

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

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

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
Capital Projects Funds
Combined Budgets
2023-24**

	<u>Capital Projects Fund</u>	<u>District Courts Building Construction Fund</u>	<u>Totals (Memo only)</u>
Revenues	\$ 150,000	\$ 100,000	\$ 250,000
52 Licenses & Fees	-	-	-
53 Intergovernmental Revenue	-	-	-
54 Fines & Forfeitures	-	-	-
55 Rents & Recoveries	-	-	-
57 Other Revenue	150,000	100,000	250,000
Expenditures	350,000	4,300,000	4,650,000
60 Salaries & Fringe Benefits	-	-	-
70 Capital Outlay	300,000	3,600,000	3,900,000
72 Education, Travel & Uniforms	-	-	-
73 Contract Services	50,000	700,000	750,000
74 General Operating Expenses	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-
77 Building Repairs & Maintenance	-	-	-
78 Special Expenditures	-	-	-
Revenues Over(Under) Expenditures	(200,000)	(4,200,000)	(4,400,000)
Other Financing Sources (Uses)			
Operating Transfers In	500,000	-	500,000
Operating Transfers Out	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	300,000	(4,200,000)	(3,900,000)
Fund Balance, Beginning of Year	3,754,039	4,200,000	8,063,744
Fund Balance, End of Year	<u>\$ 4,054,039</u>	<u>\$ -</u>	<u>\$ 4,163,744</u>

**Potter County, Texas
Capital Projects Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 14,184	\$ 45,839	\$ 10,000	\$ 150,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	14,184	45,839	10,000	150,000
Expenditures	135,250	27,817	425,000	350,000
70 Capital Outlay	72,279	26,870	300,000	300,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	62,971	947	50,000	50,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	75,000	-
Revenues Over(Under) Expenditures	(121,066)	18,022	(415,000)	(200,000)
Other Financing Sources (Uses)				
Operating Transfers In	1,500,000	500,000	500,000	500,000
Operating Transfers Out	(7,750,000)	(1,250,000)	(1,250,000)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,371,066)	(731,978)	(1,165,000)	300,000
Fund Balance, Beginning of Year	12,022,083	5,651,017	4,919,039	3,754,039
Fund Balance, End of Year	\$ 5,651,017	\$ 4,919,039	\$ 3,754,039	\$ 4,054,039

Potter County, Texas
District Courts Building Construction Fund
Revenues and Expenditures
2023-24

	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Estimate</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
Revenues	\$ 51,032	\$ 169,594	\$ 2,500	\$ 100,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	51,032	169,594	2,500	100,000
Expenditures	14,638,471	32,941,989	8,551,194	4,300,000
70 Capital Outlay	2,694,749	32,440,977	7,762,474	3,600,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	11,943,722	501,012	788,720	700,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(14,587,439)	(32,772,395)	(8,548,694)	(4,200,000)
Other Financing Sources (Uses)				
Operating Transfers In	7,750,000	1,250,000	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,837,439)	(31,522,395)	(8,548,694)	(4,200,000)
Fund Balance, Beginning of Year	51,945,916	45,108,477	13,586,082	5,037,388
Fund Balance, End of Year	<u>\$ 45,108,477</u>	<u>\$ 13,586,082</u>	<u>\$ 5,037,388</u>	<u>\$ 837,388</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.

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**Potter County, Texas
Health & Life Insurance Fund
Revenues and Expenditures
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Operating Revenues	\$ 7,635,927	\$ 7,516,309	\$ 7,217,000	\$ 7,450,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	5,803	5,004	-	-
58 Other Revenue	7,630,124	7,511,305	7,217,000	7,450,000
Operating Expenses	6,834,702	7,589,590	7,224,499	7,550,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	36,667	180,000	150,000	150,000
74 General Operating Expenses	-	1,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
78 Special Expenditures	-	-	-	-
79 Other Expenses	6,798,035	7,408,590	7,074,499	7,400,000
Net Operating Income	801,225	(73,281)	(7,499)	(100,000)
Non-operating Income	6,086	32,014	7,500	150,000
57 Interest on Investments	6,086	32,014	7,500	150,000
Net Income (Loss)	807,311	(41,267)	1	50,000
Net Position at Beginning of Year	2,676,254	3,483,565	3,442,298	3,442,299
Operating Transfers	-	-	-	-
Net Position at End of Year	<u>\$ 3,483,565</u>	<u>\$ 3,442,298</u>	<u>\$ 3,442,299</u>	<u>\$ 3,492,299</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
2023-24**

	Requested	Cuts	Approved		
			Capital	Non-capital	Other Amount Memo
1130 Information Technology	966,674	-	-	-	966,674
61 (56) 9300-48P, (3) 9300-24P, (2) 9200-1	651,130		-	-	651,130 ARPA
1 C8300-2N2S-4T2	19,318		-	-	19,318 ARPA
1 DN2-HW-APL	50,305		-	-	50,305 ARPA
1 Software	233,500		-	-	233,500 ARPA
2 SFP-25G-ER	12,421		-	-	12,421 ARPA
1140 Information & Records Mgmt	18,500	-	-	-	18,500
1 EP MODEL JX1-162 Task Support Vehic	18,500		-	-	18,500 SRF
1			-	-	
1500 Elections	7,800	-	-	-	7,800
1 Central Ballot Scanner	7,800		-	-	7,800 SRF
2130 47th District Court	2,690	-	-	2,690	-
2 Computers	2,690		-	2,690	- GF
2140 108th District Court	12,384	(2,500)	-	9,884	-
1 Equipment	5,000	(2,500)	-	2,500	GF
5 Computers	7,384		-	7,384	GF
2150 181st District Court	8,194	(2,500)	-	5,694	-
1 Equipment	5,000	(2,500)	-	2,500	GF
2 Computers	3,194		-	3,194	GF
1			-	-	

**Potter County, Texas
Equipment Budget
2023-24**

	Requested	Cuts	Approved			
			Capital	Non-capital	Other	
					Amount	Memo
2160 251st District Court	6,345	(2,500)	-	3,845	-	
1 Equipment	5,000	(2,500)	-	2,500	-	GF
1 Computer	1,345		-	1,345	-	GF
2170 320th District Court	6,500	(2,500)	-	4,000	-	
1 Equipment	5,000	(2,500)	-	2,500		GF
1 Computer	1,500		-	1,500		GF
2175 Associate Judge Child Support	2,690	-	-	2,690	-	
2 Computers	2,690		-	2,690		GF
2190 County Court at Law #1	15,254	(11,064)	-	4,190	-	
1 New Sound System	11,064	(11,064)	-	-		GF
3 Computers	4,190		-	4,190		GF
2200 County Court at Law #2	4,190	-	-	4,190	-	
3 Computers	4,190		-	4,190		GF
2282 Managed Assigned Counsel	8,200	(6,000)	-	2,200	-	
1 Director Office Furniture	6,000	(6,000)	-	-		GF
1 Computer/Laptop	2,200		-	2,200		GF
2290 Public Defenders' Office / MAC	86,163	-	-	86,163	-	
23 Laptop Computers/Docks	46,200		-	46,200		GF
23 Phones	6,063		-	6,063		GF
23 Desks & Chairs	26,400		-	26,400		GF
23 Printer/Scanners	7,500		-	7,500		GF
3160 Sheriff - Law Enforcement	444,582	-	-	-	444,582	
10 PPV Chevy TAHOE	430,000		-	-	430,000	CAD
1 Forensics Drying Cabinet	4,450		-	-	4,450	CAD
1 Forensics Evidence Cyanoacrylate	4,540		-	-	4,540	CAD
1 Automotive AC Repair	5,592		-	-	5,592	CAD

**Potter County, Texas
Vehicle Fleet Management
2023-24**

				FY23	FY24 Approved			
	<u>Beg</u>	<u>Term</u>		<u>Current Lease</u>	<u>Recommendation</u>	<u>Cuts</u>	<u>Annual Addition</u>	<u>Total Due in FY23</u>
1140 Information & Records Mgmt				5,056	-	-	-	5,056
1	2019 Ford Transit Connect	FY19	4	5,056				5,056
1400 Facilities Maintenance				22,876	-	-	-	22,876
1	2019 Ford Transit-150	FY19	4	4,613				4,613
1	2019 Chevrolet Silverado 1500	FY19	4	6,333				6,333
1	2020 Transit 350	FY20	3	4,970		-		4,970
1	2022 Ford F-150 4X4 Crew Cab	FY22	4	6,960				6,960
2270 District Attorney				35,957	-	-	-	35,957
1	2019 Chevrolet Traverse	FY19	4	5,591				5,591
1	2019 Chevrolet Tahoe	FY19	4	8,884				8,884
1	2019 Chevrolet Tahoe	FY19	4	8,811				8,811
1	2019 Ford Explorer	FY19	4	6,374				6,374
1	2019 Ford Explorer	FY19	4	6,297				6,297
3160 Sheriff - Law Enforcement				189,347	-	-	-	156,826
5	2019 Chevrolet Impala	FY19	4	24,474				24,474
1	2019 Ford Explorer	FY19	4	6,297				6,297
2	2019 Chevrolet Tahoe	FY19	4	17,509				17,509
2	2020 Chevy Tahoe	FY20	4	9,699				9,699
1	2021 1/2 ton PU Crew Cab	FY21	4	7,762				7,762
1	2021 3/4 ton PU Crew Cab	FY21	2	12,615				12,615
3	2021 Chevy Tahoe PPV	FY21	4	37,785				37,785
1	2022 Ford F-150 4X4 Crew Cab	FY22	5	8,309				8,309
1	2022 Chevy Express 3500	FY22	4	7,084				7,084
1	2022 Chevy Express 3500	FY22	4	8,448				8,448
1	23 CHEVY SIL (SO) 26K48C	FY23	2	16,404				16,404
1	23 CHEVY SIL (SO) 26K48G	FY23	2	16,512				16,512
1	23 CHEV SIL (SO) 26K48K	FY23	2	16,449				16,449

7100 Road & Bridge				31,591	-	-	-	31,591
1	2019 Chevrolet Silverado 1500	FY19	4	6,333	-	-	-	6,333
1	2019 Ford F-350 Chassis	FY19	4	10,425	-	-	-	10,425
1	2020 Chevy Silverado 4X4 Crew Cab	FY20	4	7,181	-	-	-	7,181
1	2022 Ford F-250 4X4 Crew Cab	FY22	4	7,652	-	-	-	7,652
					-	-	-	-
Total General Fund				284,827	-	-	-	252,306

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PERSONNEL

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

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**Potter County, Texas
Personnel Budget
2023-24**

	<u>2020 - 21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
1100 County Judge	2	2	2	2
1110 Commissioners	4	4	4	4
1120 Human Resources	4	4	5	5
1130 Information Technology	9	9	0	0
1140 Information and Records Management	9	9	8	6 1/2
1200 County Auditor	6	6	7	7
1210 County Treasurer	3	3	3	3
1220 Purchasing Agent	6	6	6	6
1230 Collections	3 3/4	3 3/4	0	0
1300 Tax Assessor/Collector	21	21	21	21
1400 Facilities Maintenance	29	29	25	24
1500 Elections	4 1/2	4 1/2	4 1/2	4 1/2
2100 County Clerk	15	15	14	14
2110 District Clerk	21 1/2	20 1/2	19	18 1/2
2120 Court of Appeals Judges	4	4	4	4
2125 Mental Health and Specialty Courts	1/2	1/2	0	0
Community Supervision Officer	1/2	1/2	0	0
2130 47th District Court	4	4	4	4
2140 108th District Court	4	4	4	4
2150 181st District Court	4	4	4	4
2160 251st District Court	4	4	4	4
2170 320th District Court	4	4	4	4

**Potter County, Texas
Personnel Budget
2023-24**

	<u>2020 - 21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>2190 County Court at Law #1</u>	5	4	4	4
<u>2191 Veteran's Treatment Court</u>	0	0	1/2	1/2
<u>2200 County Court at Law #2</u>	5	4	4	4
<u>2201 Mental Health Specialty Court</u>	0	0	1/2	1/2
<u>2210 Justice of the Peace, Precinct #1</u>	4	4	4	4
<u>2220 Justice of the Peace, Precinct #2</u>	3	3	3	3
<u>2230 Justice of the Peace, Precinct #3</u>	4	4	4	4
<u>2240 Justice of the Peace, Precinct #4</u>	3	3	3	3
<u>2250 Jury</u>	3	3	3	3
<u>2260 County Attorney</u>	32	29	26	24
<u>2270 District Attorney *</u>	36	36	36	36 1/2
<u>2282 Managed Assigned Counsel</u>	0	0	6	9
<u>2290 Public Defender's Office</u>	0	0	6	8
<u>2295 CPS Counsel</u>	0	0	2	2
<u>3110 Constable, Precinct #1</u>	1	1	1	1
<u>3120 Constable, Precinct #2</u>	1	1	1	1
<u>3130 Constable, Precinct #3</u>	1	1	1	1
<u>3140 Constable, Precinct #4</u>	1	1	1	1
<u>3160 Sheriff - Law Enforcement</u>	92	99	102	105
<u>3210 Fire / Rescue Department</u>	4	4	6	12
<u>4100 Sheriff - Detention Center</u>	143	144	144	143 1/2
<u>4250 Court Supervised Release Program</u>	0	2	2	2 1/2
<u>5300 Mental Health</u>	1	1	1	1
<u>5305 Mental Health and Specialty Services</u>	0	1	0	0
<u>5310 County Extension Offices</u>	5	5	5	5
<u>5330 Family Crime Unit</u>	0	4	4	4
<u>5340 Victim Assistance - VOCA</u>	3	3	3	3
<u>5350 Victim Assistance - VCLG</u>	1	1	1	1
<u>7100 Road and Bridge</u>	25	25	25	24

**Potter County, Texas
Personnel Budget
2023-24**

	<u>2020 - 21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Total Personnel	<u><u>535 1/4</u></u>	<u><u>544 1/4</u></u>	<u><u>526 1/2</u></u>	<u><u>530</u></u>
		531 3/4	514	517 1/2

General Fund

Supplemental Information

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

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
General Administration	\$ 7,099,099	\$ 7,212,160	\$ 8,964,420	\$ 10,512,978
1100 County Judge	251,613	260,792	277,670	280,188
60 Salaries & Fringe Benefits	248,024	256,475	267,170	269,788
61000 Salary - County Judge	101,673	104,656	109,959	111,959
61100 Salaries - Assistants	50,794	54,297	57,097	59,097
61300 Salaries - State Supplement	25,200	25,200	25,200	25,200
61301 Salaries - Juvenile Board Supplement	3,768	3,878	4,080	4,080
62000 Group Insurance	24,875	25,147	25,344	22,344
62100 Retirement	28,371	29,449	30,260	31,573
62200 Social Security Tax	13,209	13,708	15,020	15,326
62960 Workers' Compensation Insurance	109	113	150	150
62970 Unemployment Insurance	25	27	60	59
72 Education, Travel & Uniforms	469	328	3,000	3,000
72500 Education and Travel	469	329	3,000	3,000
74 General Operating Expenses	2,560	3,418	6,500	6,400
74000 Stationery and Supplies	1,674	2,172	4,500	4,500
74100 Subscriptions	36	246	1,000	1,000
74200 Dues	850	1,000	1,000	900
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	560	570	1,000	1,000
76600 Leases - Copier	560	570	1,000	1,000
1110 County Commissioners	240,166	235,497	291,145	296,127
60 Salaries & Fringe Benefits	236,436	230,878	274,445	278,677
61000 Salary - Commissioners	164,923	165,885	180,927	188,927
62000 Group Insurance	33,289	26,284	50,688	44,688
62100 Retirement	25,789	25,984	27,890	29,775
62200 Social Security Tax	11,644	11,928	13,850	14,453
62960 Workers' Compensation Insurance	791	797	1,090	1,134
72 Education, Travel & Uniforms	1,197	2,086	12,000	12,000
72510 Education and Travel - Precinct 1	-	-	3,000	3,000
72520 Education and Travel - Precinct 2	-	993	3,000	3,000
72530 Education and Travel - Precinct 3	1,197	1,093	3,000	3,000
72540 Education and Travel - Precinct 4	-	-	3,000	3,000
74 General Operating Expenses	2,533	2,533	4,700	5,150
74000 Stationery and Supplies	33	83	2,000	2,200
74100 Subscriptions	-	-	200	200
74200 Dues	2,500	2,450	2,500	2,750
1120 Human Resources	357,422	353,536	422,186	429,038
60 Salaries & Fringe Benefits	346,190	341,715	391,754	397,528
61000 Salary - Department Head	68,248	64,707	74,584	76,584
61100 Salaries - Assistants	167,029	160,808	191,880	199,880
62000 Group Insurance	58,028	56,227	63,360	55,861
62100 Retirement	36,466	34,963	41,070	43,571
62200 Social Security Tax	16,261	15,761	20,390	21,149
62960 Workers' Compensation Insurance	141	136	200	207
62970 Unemployment Insurance	117	113	270	276
72 Education, Travel & Uniforms	-	672	3,300	3,300
72500 Education and Travel	-	672	3,300	3,300

-- continued --

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24

	<u>Actual</u> <u>2020 - 21</u>	<u>Actual</u> <u>2021-22</u>	<u>Estimated</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
1120 Human Resources - continued				
73 Contract Services	-	13,994	15,252	18,310
73675 Software Maintenance	-	13,994	15,252	18,310
74 General Operating Expenses	3,949	4,024	8,280	6,300
74000 Stationery and Supplies	3,043	3,257	7,000	5,000
74010 Postage	687	767	680	700
74030 Software Purchases	-	-	-	-
74100 Subscriptions	-	-	300	300
74200 Dues	219	-	300	300
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	2,183	2,131	3,600	3,600
76600 Leases - Copiers	2,183	2,131	3,600	3,600
1130 Information Technology	1,792,428	1,688,097	2,243,013	2,172,418
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	1,453,394	1,364,977	1,615,113	1,723,113
73675 Software Maintenance	379,908	285,812	544,000	652,000
73560 Contract Services	1,073,486	1,079,165	1,071,113	1,071,113
74 General Operating Expenses	338,752	323,120	627,900	449,305
74000 Stationery and Supplies	-	652	-	-
74030 Software Purchases	104,681	17,323	150,600	-
74200 Dues	-	-	-	-
74500 Telephone Service	59,154	58,563	120,000	120,000
74520 Internet Service	42,536	37,300	37,000	83,100
74530 Network Connectivity	28,411	21,201	7,500	7,500
74540 Infrastructure Maintenance	9,180	4,516	10,800	12,800
74550 Cell Phones & Allowances	-	-	-	-
74700 Non-capital Equipment	61,602	157,680	272,000	195,905
74940 Network Expense	33,188	25,885	30,000	30,000
76 Equipment / Vehicle Repairs & Maintenance	282	-	-	-
76050 Equipment Operation - Repairs and Maintenance	-	-	-	-
76600 Leases - Copier	282	-	-	-

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
1140 Information and Records Management	399,035	475,329	523,686	540,413
60 Salaries & Fringe Benefits	390,832	464,015	497,456	517,183
61000 Salary - Department Head	52,636	67,391	73,820	75,820
61100 Salaries - Assistants	208,371	241,412	268,134	279,384
62000 Group Insurance	70,439	84,906	76,032	78,205
62100 Retirement	40,849	48,438	52,700	55,980
62200 Social Security Tax	18,249	21,529	26,160	27,173
62960 Workers' Compensation Insurance	157	185	260	266
62970 Unemployment Insurance	131	154	350	355
72 Education, Travel & Uniforms	397	118	3,750	3,750
72300 Uniforms	397	118	750	750
72500 Education and Travel	-	-	3,000	3,000
73 Contract Services	4,065	6,013	6,000	8,000
73560 Contract Services - Shredding	4,065	6,013	6,000	8,000
74 General Operating Expenses	3,503	4,871	14,480	9,480
74000 Stationery and Supplies	1,930	1,838	7,000	7,000
74330 Film and Chemicals	1,364	2,553	7,000	2,000
74550 Cell Phones & Allowances	209	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	238	312	2,000	2,000
76000 Auto Expense	238	312	2,000	2,000
1150 General Administrative	1,112,981	1,451,199	1,859,284	3,271,203
60 Salaries & Fringe Benefits	2,681	24,583	10,000	10,000
62970 Unemployment Insurance	2,681	24,583	10,000	10,000
73 Contract Services	581,253	647,148	655,168	655,168
73560 Contract Services	-	52,833	35,000	35,000
73700 Property Appraisals	581,253	594,315	620,168	620,168
74 General Operating Expenses	22,384	26,000	38,500	42,500
74000 Stationery and Supplies	-	-	-	-
74085 Bank Fees Expense	397	-	1,000	9,000
74200 Dues	18,932	18,729	22,500	22,500
74310 Publication Expense	2,982	3,058	10,000	10,000
74920 Awards & Recognition	73	4,213	5,000	1,000
76 Equipment / Vehicle Repairs & Maintenance	152,948	159,308	188,711	191,711
76520 Equipment Repairs & Replacement	10,929	10,032	29,061	29,061
76610 Equipment Leases & Maintenance Agreements	142,019	149,276	159,650	162,650
79 Other Expenditures	353,715	594,160	966,905	2,371,824
78400 Lease Expense - Parking Garage	43,565	43,565	53,565	53,565
79230 Bond Premiums	7,068	1,407	10,000	10,000
79240 Liability Insurance	177,214	477,308	575,000	575,000
79305 Redistricting Expense	-	5,400	-	-
79600 Insurance Claims	119,164	66,480	210,767	210,767
79800 Appointed Civil Litigation Counsel	6,704	-	15,000	15,000
79900 Retiree COLA	-	-	-	1,257,492
79999 Contingency	-	-	102,573	250,000

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
1200 County Auditor	747,948	738,264	923,460	1,058,022
60 Salaries & Fringe Benefits	582,882	578,991	706,595	808,727
61000 Salary - County Auditor	105,312	103,914	113,683	115,683
61100 Salaries - Assistants	317,240	310,512	387,688	454,688
61120 Salaries-Extra Staffing				11,698
62000 Group Insurance	63,347	69,262	88,704	89,377
62100 Retirement	66,065	64,906	77,270	91,734
62200 Social Security Tax	30,453	29,942	38,360	44,528
62960 Workers' Compensation Insurance	254	248	380	437
62970 Unemployment Insurance	211	207	510	582
72 Education, Travel & Uniforms	799	5,143	10,000	10,000
72500 Education and Travel	799	5,143	10,000	10,000
73 Contract Services	158,235	147,804	192,995	227,995
73560 Contract Services	8,691	3,725	13,195	13,195
73675 Software Maintenance	98,544	94,079	124,800	124,800
73900 Independent Audit Fees	51,000	50,000	55,000	90,000
74 General Operating Expenses	4,662	4,622	12,170	9,300
74000 Stationery and Supplies	3,377	3,782	8,870	7,500
74100 Subscriptions	-	-	500	500
74200 Dues	1,285	840	1,300	1,300
74700 Non-capital Equipment	-	-	1,500	-
-- continued --				
1200 County Auditor -- continued				
76 Equipment / Vehicle Repairs & Maintenance	1,370	1,704	1,700	2,000
76600 Leases - Copier	1,370	1,704	1,700	2,000
1210 County Treasurer	253,874	263,552	279,779	281,125
60 Salaries & Fringe Benefits	243,340	249,742	261,154	264,675
61000 Salary - Treasurer	80,286	82,641	86,831	88,831
61100 Salaries - Assistants	87,182	89,740	94,287	98,286
62000 Group Insurance	37,214	37,517	38,016	33,516
62100 Retirement	26,187	26,998	27,920	29,490
62200 Social Security Tax	12,326	12,697	13,860	14,314
62960 Workers' Compensation Insurance	101	104	140	140
62970 Unemployment Insurance	44	45	100	98
72 Education, Travel & Uniforms	2,727	4,194	5,000	5,000
72500 Education and Travel	2,727	4,194	5,000	5,000
74 General Operating Expenses	6,374	8,049	11,425	9,250
74000 Stationery and Supplies	6,374	7,860	10,675	8,500
74100 Subscriptions	-	89	150	150
74200 Dues	-	100	600	600
76 Equipment / Vehicle Repairs & Maintenance	1,433	1,567	2,200	2,200
76600 Leases - Copier	1,433	1,567	2,200	2,200
1220 Purchasing Agent	371,543	368,607	530,370	536,313
60 Salaries & Fringe Benefits	354,086	344,897	487,570	493,313
61000 Salary - Agent	87,812	90,388	94,969	96,969
61100 Salaries - Assistants	163,788	159,130	238,959	247,959
62000 Group Insurance	44,677	37,825	76,032	67,033
62100 Retirement	39,346	39,078	51,460	54,361
62200 Social Security Tax	18,186	18,201	25,550	26,387
62960 Workers' Compensation Insurance	151	150	260	259
62970 Unemployment Insurance	126	125	340	345
-- continued --				

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
1220 Purchasing Agent -- continued				
72 Education, Travel & Uniforms	2,344	7,229	15,000	15,000
72500 Education and Travel	2,344	7,229	15,000	15,000
73 Contract Services	7,500	7,500	10,000	10,000
73675 Software Maintenance	7,500	7,500	10,000	10,000
74 General Operating Expenses	5,216	6,551	13,300	14,500
74000 Stationery and Supplies	4,234	2,198	9,000	9,000
74100 Subscriptions	397	2,454	500	2,500
74200 Dues	265	246	1,300	500
74950 Auction Expense	320	1,653	2,500	2,500
76 Equipment / Vehicle Repairs & Maintenance	2,397	2,430	4,500	3,500
76000 Auto Expense	1,884	1,899	3,000	2,500
76600 Leases - Copier	513	531	1,500	1,000
1230 Collections	200,579	2,789	-	-
60 Salaries & Fringe Benefits	191,153	2,789	-	-
61000 Salary - Dept Head	57,688	3,115	-	-
61100 Salaries - Assistants	71,622	-	-	-
62000 Group Insurance	32,149	(1,037)	-	-
62100 Retirement	20,265	445	-	-
62200 Social Security Tax	9,286	263	-	-
62960 Workers' Compensation Insurance	78	2	-	-
62970 Unemployment Insurance	65	1	-	-
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
73 Contract Services	-	-	-	-
73675 Software Maintenance	-	-	-	-
74 General Operating Expenses	9,016	-	-	-
74000 Stationery and Supplies	790	-	-	-
74010 Postage	8,176	-	-	-
74200 Dues	50	-	-	-
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	410	-	-	-
76600 Leases - Copier	410	-	-	-
1300 Tax Assessor/Collector	1,376,510	1,374,498	1,613,827	1,648,131
60 Salaries & Fringe Benefits	1,230,030	1,289,428	1,437,925	1,461,731
61000 Salary - Tax Assessor/Collector	80,286	82,641	86,830	88,830
61100 Salaries - Assistants	742,602	772,650	864,103	904,103
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	220,594	239,499	266,112	234,615
62100 Retirement	128,674	133,955	146,540	156,486
62200 Social Security Tax	57,008	59,724	72,750	75,959
62960 Workers' Compensation Insurance	494	513	720	745
62970 Unemployment Insurance	372	446	870	993
72 Education, Travel & Uniforms	5,191	2,851	9,000	9,000
72500 Education and Travel	5,191	2,851	9,000	9,000
73 Contract Services	61,218	4,970	76,552	77,000
73500 Sheriff Fees	2,644	1,766	6,000	6,000
73675 Software Maintenance	58,574	3,204	70,552	71,000

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
1300 Tax Assessor/Collector -- continued				
74 General Operating Expenses	77,364	73,693	86,150	96,200
74000 Stationery and Supplies	28,262	33,214	34,000	40,000
74010 Postage	28,151	28,425	36,000	40,000
74100 Subscriptions	609	2,868	800	800
74200 Dues	225	225	350	400
74610 Sheriff Sale Property Expense	20,117	8,961	15,000	15,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	2,707	3,556	4,200	4,200
76600 Leases - Copier	2,707	3,556	4,200	4,200
Facilities Management	2,549,114	2,545,909	3,107,446	3,240,354
1400 Facilities Maintenance Department	1,589,542	1,572,680	1,800,822	1,829,960
60 Salaries & Fringe Benefits	1,526,631	1,496,004	1,683,122	1,713,460
61000 Salary - Director	89,302	92,177	99,204	101,204
61100 Salaries - Assistants	904,492	891,740	997,540	1,045,540
61120 Salaries - Overtime	10,016	4,974	10,000	10,000
62000 Group Insurance	282,111	269,522	304,128	268,131
62100 Retirement	157,264	155,171	170,550	182,303
62200 Social Security Tax	71,875	71,044	84,670	88,491
62960 Workers' Compensation Insurance	11,069	10,880	15,920	16,634
62970 Unemployment Insurance	502	496	1,110	1,157
72 Education, Travel & Uniforms	177	2,048	16,500	16,500
72300 Uniforms	64	986	6,500	6,500
72500 Education and Travel	113	1,062	10,000	10,000
74 General Operating Expenses	47,453	55,702	74,320	73,120
74000 Stationery and Supplies	1,218	2,083	6,200	6,200
74430 Maintenance Supplies	2,098	848	3,000	3,000
74450 Landscaping	19,187	27,114	30,000	30,000
74460 Janitorial Supplies	22,242	22,765	25,000	25,000
74550 Cell Phones & Allowances	1,920	1,920	1,920	1,920
74700 Non-capital Equipment	-	-	1,200	-
74830 Radio Service	615	476	3,500	3,500
74900 Mandated Regulation Compliance	-	-	1,000	1,000
74960 Employee Safety	173	496	2,000	2,000
74970 Storage Tank Expense	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	15,281	18,926	26,880	26,880
76010 Equip Operation - Fuel & Oil	11,941	15,890	20,000	20,000
76050 Equipment Operation - Repairs and Maintenance	2,975	2,641	6,000	6,000
76600 Leases - Copier	365	395	880	880
1405 Courthouse	172,149	181,119	248,888	248,888
77 Building Repairs & Maintenance	172,149	181,119	248,888	248,888
77000 Building Repairs and Maintenance	68,187	62,214	95,688	90,688
77001 Building Repairs and Maintenance - Projects	-	-	-	5,000
77100 Utilities	94,935	109,564	135,000	135,000
77400 Elevator Service	9,027	9,341	18,200	18,200

**Potter County, Texas
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	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
1410 Courts Building	212,468	170,511	278,822	335,650
74 General Operating Expenses	725	-	2,650	2,650
74970 Storage Tank Expense	725	-	2,650	2,650
77 Building Repairs & Maintenance	211,743	170,511	276,172	333,000
77000 Building Repairs and Maintenance	90,902	44,591	93,172	150,000
77001 Building Repairs and Maintenance - Projects	-	-	-	-
77100 Utilities	114,647	119,227	160,000	160,000
77400 Elevator Service	6,194	6,693	23,000	23,000
1415 Library Building	8,446	6,950	10,100	10,100
77 Building Repairs & Maintenance	8,446	6,950	10,100	10,100
77000 Building Repairs and Maintenance	380	608	2,000	2,000
77100 Utilities	8,066	6,342	8,100	8,100
1420 Extension Services Building	13,414	10,301	18,150	18,150
77 Building Repairs & Maintenance	13,414	10,301	18,150	18,150
77000 Building Repairs and Maintenance	2,819	599	7,150	7,150
77001 Building Repairs and Maintenance - Projects	-	-	-	-
77100 Utilities	10,595	9,702	11,000	11,000
1440 Santa Fe Building	291,760	360,625	512,250	532,192
77 Building Repairs & Maintenance	291,760	360,625	512,250	532,192
77000 Building Repairs and Maintenance	82,877	120,364	170,000	170,000
77001 Building Repairs and Maintenance - Projects	-	-	70,000	69,942
77100 Utilities	193,399	219,047	225,000	245,000
77300 Auditorium Expense	-	-	10,000	10,000
77400 Elevator Service	15,484	21,214	37,250	37,250
1455 Baseball Stadium	573	1,316	6,000	-
77 Building Repairs & Maintenance	573	1,316	6,000	-
77000 Building Repairs and Maintenance	573	1,316	5,000	-
77100 Utilities	-	-	1,000	-
1460 JP#3 Office Building	13,910	10,117	14,700	14,700
77 Building Repairs & Maintenance	13,910	10,117	14,700	14,700
77000 Building Repairs and Maintenance	4,983	2,140	4,700	4,700
77100 Utilities	8,927	7,977	10,000	10,000
1465 Bowie Annex	67,088	20,309	23,000	23,000
77 Building Repairs & Maintenance	67,088	20,309	23,000	23,000
77000 Building Repairs and Maintenance	4,400	5,207	6,000	6,000
77001 Building Repairs and Maintenance - Projects	50,199	-	-	-
77100 Utilities	12,489	15,102	17,000	17,000
1475 W. 6th Annex	3,796	(42)	-	-
77 Building Repairs & Maintenance	3,796	(42)	-	-
77000 Building Repairs and Maintenance	130	-	-	-
77100 Utilities	3,666	(42)	-	-

Potter County, Texas
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	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
1480 Law Enforcement Center	117,369	140,583	131,414	153,914
74 General Operating Expenses	-	-	-	-
74450 Grounds Maintenance	-	-	-	-
77 Building Repairs & Maintenance	117,369	140,583	131,414	153,914
77000 Building Repairs and Maintenance	39,951	51,130	51,414	53,914
77100 Utilities	77,418	89,453	80,000	100,000
1481 Vehicle Maintenance Garage	30,514	43,260	29,000	29,000
77 Building Repairs & Maintenance	30,514	43,260	29,000	29,000
77000 Building Repairs and Maintenance	2,668	1,334	5,000	5,000
77100 Utilities	27,846	41,926	24,000	24,000
1490 Fire Station #3	28,085	28,180	34,300	44,800
74 General Operating Expenses	429	752	3,500	3,500
74450 Grounds Maintenance	429	752	3,500	3,500
77 Building Repairs & Maintenance	27,656	27,428	30,800	41,300
77000 Building Repairs and Maintenance	6,999	4,046	12,500	14,000
77100 Utilities	18,585	21,415	16,000	25,000
77400 Elevator Service	2,072	1,967	2,300	2,300
Election Administration	584,295	581,358	606,796	696,896
1500 Elections / Voter Registration	584,295	581,358	606,796	696,896
60 Salaries & Fringe Benefits	403,526	402,022	436,576	481,096
61000 Salary - Elections Administrator	65,508	71,954	75,705	77,705
61100 Salaries - Assistants	132,458	138,130	148,363	158,363
61120 Salaries - Extra Help, Clerk & Judges	111,111	108,948	95,000	125,000
62000 Group Insurance	34,654	25,828	50,688	44,688
62100 Retirement	38,998	34,983	41,850	47,060
62200 Social Security Tax	20,171	21,914	24,410	27,630
62960 Workers' Compensation Insurance	502	153	240	280
62970 Unemployment Insurance	124	112	320	370
72 Education, Travel & Uniforms	3,875	4,089	4,000	4,000
72500 Education and Travel	3,875	4,089	4,000	4,000
73 Contract Services	131,306	74,143	92,400	100,000
73560 Programming, Site Support, Maint	131,306	74,143	92,400	100,000
74 General Operating Expenses	41,621	95,531	71,320	109,300
74000 Stationery and Supplies	25,216	63,397	43,270	72,000
74010 Postage	11,473	30,777	20,000	35,000
74100 Subscriptions	228	220	350	-
74200 Dues	250	150	300	300
74550 Cell Phones & Allowances	747	987	3,000	2,000
74700 Non-capital Equipment	3,707	-	4,400	-
76 Equipment / Vehicle Repairs & Maintenance	3,967	5,573	2,500	2,500
76600 Copier Rental	3,967	5,385	2,500	2,500
76610 Equipment Rental	-	188	-	-

**Potter County, Texas
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	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
Judicial	15,760,001	16,481,665	20,456,360	25,062,950
2100 County Clerk	1,103,779	1,218,049	1,306,268	1,336,756
60 Salaries & Fringe Benefits	966,102	945,201	1,027,794	1,045,056
61000 Salary - County Clerk	80,286	82,641	86,831	88,831
61100 Salaries - Assistants	571,657	559,850	603,275	630,275
62000 Group Insurance	166,174	156,990	177,408	156,410
62100 Retirement	101,948	100,374	106,350	113,340
62200 Social Security Tax	45,363	44,681	52,800	55,020
62960 Workers' Compensation Insurance	391	385	520	540
62970 Unemployment Insurance	283	280	610	640
72 Education, Travel & Uniforms	2,640	3,557	6,000	7,000
72500 Education and Travel	2,640	3,557	6,000	7,000
73 Contract Services	110,696	239,176	228,500	240,000
73560 Contract Services - Archive Fees	55,023	118,545	100,000	100,000
73675 Software Maintenance	55,673	120,631	128,500	140,000
74 General Operating Expenses	20,465	26,034	32,474	33,200
74000 Stationery and Supplies	17,598	20,752	32,274	33,000
74100 Subscriptions	740	2,201	2,800	2,800
74200 Dues	234	465	400	400
74320 Microfilm and Copier Supplies	1,893	1,552	3,000	3,000
74700 Non-capital Equipment	-	1,064	-	-
76 Equipment / Vehicle Repairs & Maintenance	3,876	4,081	5,500	5,500
76600 Leases - Copier	3,876	4,081	5,500	5,500
2110 District Clerk	1,390,817	1,324,142	1,653,566	1,664,392
60 Salaries & Fringe Benefits	1,177,350	1,181,993	1,318,511	1,318,357
61000 Salary - District Clerk	80,647	82,641	86,830	88,830
61100 Salaries - Assistants	746,910	745,332	814,295	840,295
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	161,056	165,194	228,096	201,098
62100 Retirement	129,404	129,673	138,870	146,430
62200 Social Security Tax	58,463	58,284	68,940	71,078
62960 Workers' Compensation Insurance	497	497	680	697
62970 Unemployment Insurance	373	372	820	929
72 Education, Travel & Uniforms	2,409	1,611	10,000	10,000
72500 Education and Travel	2,409	1,611	10,000	10,000
73 Contract Services	162,853	93,333	236,525	236,525
73560 Contract Services - Archive Fees	107,180	-	136,525	136,525
73620 CSCD Collection Fee	-	-	-	-
73675 Software Maintenance	55,673	93,333	100,000	100,000
74 General Operating Expenses	38,778	36,220	56,510	56,510
74000 Stationery and Supplies	21,995	16,001	31,000	31,000
74010 Postage	15,573	15,901	20,000	20,000
74100 Subscriptions	1,085	4,143	5,110	5,110
74200 Dues	125	175	400	400
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	9,427	10,985	12,000	12,000
76610 Leases - Copier	9,427	10,985	12,000	12,000

Potter County, Texas
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	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
2120 Court of Appeals	10,321	9,689	10,302	10,331
60 Salaries & Fringe Benefits	10,321	9,689	10,302	10,331
61300 Salary Supplements - Judges	8,372	7,858	8,372	8,372
62100 Retirement	1,309	1,230	1,290	1,319
62200 Social Security Tax	640	601	640	640
2125 Specialty Courts	26,176	40,932	47,980	48,130
60 Salaries & Fringe Benefits	22,536	34,692	40,040	40,190
61100 Salaries - Assistants	-	-	-	-
61120 Salaries- Extra Staffing	20,917	32,208	32,500	32,500
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	5,010	5,130
62200 Social Security Tax	1,596	2,468	2,490	2,490
62960 Workers' Compensation Insurance	13	-	-	30
62970 Unemployment Insurance	10	16	40	40
72 Education, Travel & Uniforms	-	-	1,200	1,200
72500 Education and Travel	-	-	1,200	1,200
73 Contract Services	3,640	6,240	6,240	6,240
73675 Software Maintenance	3,640	6,240	6,240	6,240
74 General Operating Expenses	-	-	500	500
74000 Stationery and Supplies	-	-	-	-
74920 Awards, Recognition and Meetings	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76000 Auto Expense - Mileage	-	-	-	-
2130 47th District Court	345,737	383,154	413,550	419,093
60 Salaries & Fringe Benefits	338,662	361,221	388,370	392,753
61000 Salary Supplement - Judge	14,232	13,271	14,124	14,124
61100 Salaries - Assistants	230,211	241,315	248,784	248,784
61120 Salaries - Extra Help	7,581	19,575	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,768	3,644	3,876	3,876
62000 Group Insurance	24,987	22,121	38,016	33,516
62100 Retirement	38,813	40,444	43,810	50,085
62200 Social Security Tax	18,808	20,563	21,750	24,312
62960 Workers' Compensation Insurance	143	157	220	238
62970 Unemployment Insurance	119	131	290	318
72 Education, Travel & Uniforms	1,986	5,382	11,250	11,250
72300 Uniforms	-	280	750	750
72500 Education and Travel	331	3,615	5,000	5,000
72501 Court Coordinator Training	-	150	2,000	2,000
72502 Court Reporter Training	1,075	1,337	2,000	2,000
72503 Bailiff Training	580	-	1,500	1,500
74 General Operating Expenses	4,795	16,230	12,430	13,890
74000 Stationery and Supplies	4,266	5,825	7,500	7,500
74100 Subscriptions	19	3,046	2,500	2,500
74200 Dues	510	475	1,200	1,200
74700 Non-capital Equipment	-	6,884	1,230	2,690
76 Equipment / Vehicle Repairs & Maintenance	294	321	1,500	1,200
76600 Leases - Copier	294	321	1,500	1,200

**Potter County, Texas
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	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
2140 108th District Court	360,372	377,730	412,320	427,169
60 Salaries & Fringe Benefits	348,527	359,488	388,370	394,735
61000 Salary Supplement - Judge	14,232	14,122	14,124	14,124
61100 Salaries - Assistants	229,343	236,072	248,784	256,784
61120 Salaries - Extra Help	6,245	12,559	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,768	3,878	3,876	3,876
62000 Group Insurance	37,335	33,549	38,016	33,516
62100 Retirement	38,677	39,792	43,810	46,064
62200 Social Security Tax	18,668	19,242	21,750	22,360
62960 Workers' Compensation Insurance	141	149	220	219
62970 Unemployment Insurance	118	125	290	292
72 Education, Travel & Uniforms	1,927	3,293	11,250	11,250
72300 Uniforms	-	-	750	750
72500 Education and Travel	1,532	2,045	5,000	5,000
72501 Court Coordinator Training	-	986	2,000	2,000
72502 Court Reporter Training	395	262	2,000	2,000
72503 Bailiff Training	-	-	1,500	1,500
74 General Operating Expenses	8,884	13,784	11,200	19,684
74000 Stationery and Supplies	4,712	7,143	7,500	7,000
74100 Subscriptions	1,286	1,519	2,500	1,600
74200 Dues	1,078	1,112	1,200	1,200
74700 Non-capital Equipment	1,808	4,010	-	9,884
76 Equipment / Vehicle Repairs & Maintenance	1,034	1,165	1,500	1,500
76600 Leases - Copier	1,034	1,165	1,500	1,500
2150 181st District Court	383,795	372,493	416,382	423,846
60 Salaries & Fringe Benefits	370,709	357,755	388,343	394,702
61000 Salary Supplement - Judge	14,090	14,122	14,124	14,124
61100 Salaries - Assistants	248,512	236,792	248,757	256,757
61120 Salaries - Extra Help	15,089	5,595	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,731	3,878	3,876	3,876
62000 Group Insurance	25,967	37,742	38,016	33,516
62100 Retirement	42,088	39,905	43,810	46,060
62200 Social Security Tax	20,942	19,454	21,750	22,358
62960 Workers' Compensation Insurance	158	146	220	219
62970 Unemployment Insurance	132	121	290	292
72 Education, Travel & Uniforms	3,299	3,995	11,250	11,250
72300 Uniforms	689	764	750	750
72500 Education and Travel	-	1,946	5,000	5,000
72501 Court Coordinator Training	-	175	2,000	2,000
72502 Court Reporter Training	1,334	1,110	2,000	2,000
72503 Bailiff Training	1,276	-	1,500	1,500
74 General Operating Expenses	9,445	10,366	15,289	16,894
74000 Stationery and Supplies	5,349	5,463	7,500	7,500
74100 Subscriptions	1,824	751	2,500	2,500
74200 Dues	665	65	1,200	1,200
74700 Non-capital Equipment	1,607	4,087	4,089	5,694
76 Equipment / Vehicle Repairs & Maintenance	342	377	1,500	1,000
76600 Leases - Copier	342	377	1,500	1,000

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	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
2160 251st District Court	353,072	381,238	414,780	420,059
60 Salaries & Fringe Benefits	346,754	365,471	388,370	392,264
61000 Salary Supplement - Judge	14,232	14,122	14,124	14,124
61100 Salaries - Assistants	230,093	236,672	248,784	254,784
61120 Salaries - Extra Help	3,477	12,846	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,768	3,878	3,876	3,876
62000 Group Insurance	37,320	37,728	38,016	33,516
62100 Retirement	38,792	39,896	43,810	45,749
62200 Social Security Tax	18,815	20,054	21,750	22,207
62960 Workers' Compensation Insurance	140	150	220	218
62970 Unemployment Insurance	117	125	290	290
72 Education, Travel & Uniforms	1,324	2,981	11,250	11,250
72300 Uniforms	750	754	775	750
72500 Education and Travel	306	984	5,000	5,000
72501 Court Coordinator Training	-	150	2,000	2,000
72502 Court Reporter Training	199	1,093	2,000	2,000
72503 Bailiff Training	69	-	1,475	1,500
74 General Operating Expenses	4,651	12,378	13,660	15,045
74000 Stationery and Supplies	3,575	6,526	7,500	7,500
74100 Subscriptions	196	663	2,500	2,500
74200 Dues	880	1,095	1,200	1,200
74700 Non-capital Equipment	-	4,094	2,460	3,845
76 Equipment / Vehicle Repairs & Maintenance	343	408	1,500	1,500
76600 Leases - Copier	343	408	1,500	1,500
2170 320th District Court	359,226	371,879	417,093	427,786
60 Salaries & Fringe Benefits	346,578	357,358	388,343	400,136
61000 Salary Supplement - Judge	14,232	14,122	14,124	14,124
61100 Salaries - Assistants	230,063	236,792	248,757	254,757
61120 Salaries - Extra Help	3,925	5,829	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,768	3,878	3,876	3,876
62000 Group Insurance	37,320	37,728	38,016	33,516
62100 Retirement	38,790	39,905	43,810	51,027
62200 Social Security Tax	18,223	18,836	21,750	24,769
62960 Workers' Compensation Insurance	140	146	220	243
62970 Unemployment Insurance	117	122	290	324
72 Education, Travel & Uniforms	2,609	3,995	11,250	11,250
72300 Uniforms	234	173	750	750
72500 Education and Travel	674	1,690	5,000	5,000
72501 Court Coordinator Training	(360)	903	2,000	2,000
72502 Court Reporter Training	1,447	1,229	2,000	2,000
72503 Bailiff Training	614	-	1,500	1,500
74 General Operating Expenses	9,669	10,128	16,000	15,200
74000 Stationery and Supplies	7,066	4,607	7,500	7,500
74100 Subscriptions	413	708	2,500	2,500
74200 Dues	510	1,030	1,200	1,200
74700 Non-capital Equipment	1,680	3,783	4,800	4,000
76 Equipment / Vehicle Repairs & Maintenance	370	398	1,500	1,200
76600 Leases - Copier	370	398	1,500	1,200

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	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
2175 Associate Judge Child Support	493	871	1,500	4,190
74 General Operating Expenses	493	871	1,500	4,190
74000 Stationery and Supplies	493	871	1,500	1,500
74700 Non-capital Equipment	-	-	-	2,690
2185 Associate Judge Child Protection	38,729	36,916	45,132	48,834
60 Salaries & Fringe Benefits	38,204	33,834	43,132	46,334
61120 Salaries - Extra Help	35,205	31,391	35,000	37,500
62100 Retirement	274	-	5,394	5,910
62200 Social Security Tax	2,686	2,408	2,678	2,869
62960 Workers' Compensation Insurance	21	19	30	30
62970 Unemployment Insurance	18	16	30	25
74 General Operating Expenses	525	3,082	2,000	2,500
74000 Stationery and Supplies	525	3,082	2,000	2,500
2190 County Court at Law #1	548,487	565,542	611,017	621,268
60 Salaries & Fringe Benefits	539,008	551,939	588,278	597,728
61000 Salary - Judge	79,467	81,799	85,946	87,946
61100 Salaries - Assistants	228,053	235,185	246,476	254,476
61120 Salaries - Extra Help	3,914	7,039	8,000	8,000
61300 Salary - State Supplement	84,000	84,000	84,000	84,000
61301 Salaries - Juvenile Board Supplement	3,768	3,878	4,068	4,075
61302 Salaries - Visiting Judges	669	2,037	9,000	9,000
62000 Group Insurance	49,780	45,116	50,688	44,688
62100 Retirement	61,811	63,408	66,040	70,526
62200 Social Security Tax	27,190	29,107	33,470	34,234
62960 Workers' Compensation Insurance	240	248	330	336
62970 Unemployment Insurance	116	122	260	447
72 Education, Travel & Uniforms	3,936	3,836	10,650	10,650
72300 Uniforms	-	-	650	650
72500 Education and Travel	2,214	1,353	4,000	4,000
72501 Court Coordinator Training	-	594	2,000	2,000
72502 Court Reporter Training	1,707	1,889	2,000	2,000
72503 Bailiff Training	15	-	2,000	2,000
74 General Operating Expenses	5,216	9,293	11,489	12,290
74000 Stationery and Supplies	3,561	7,886	6,029	6,100
74100 Subscriptions	490	822	1,000	1,000
74200 Dues	1,165	585	1,000	1,000
74700 Non-capital Equipment	-	-	3,460	4,190
76 Equipment / Vehicle Repairs & Maintenance	327	474	600	600
76600 Leases - Copier	327	474	600	600
2191 Veterans' Treatment Court (formerly S305)	89,226	37,144	75,545	75,556
60 Salaries & Fringe Benefits	87,859	36,182	47,210	47,721
61100 Salaries - Assistants	61,200	25,531	33,094	34,094
62000 Group Insurance	12,445	4,718	6,336	5,586
62100 Retirement	9,569	3,997	5,100	5,373
62200 Social Security Tax	4,577	1,908	2,540	2,608
62960 Workers' Compensation Insurance	37	15	100	26
62970 Unemployment Insurance	31	13	40	34

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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
2191 Veterans' Treatment Court - continued				
72 Education, Travel & Uniforms	1,025	-	2,000	1,500
72500 Education and Travel	1,025	-	2,000	1,500
73 Contract Services	-	-	22,385	22,385
73560 Contract Services	-	-	20,000	20,000
73585 Electronic Monitoring	-	-	2,385	2,385
74 General Operating Expenses	342	962	3,950	3,950
74000 Stationery and Supplies	342	12	400	400
74120 Drug Tests	-	-	2,600	2,600
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	-	950	950	950
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-
2200 County Court at Law #2	546,821	573,066	597,400	613,742
60 Salaries & Fringe Benefits	538,896	557,863	576,600	589,552
61000 Salary - Judge	79,467	81,799	85,946	87,946
61100 Salaries - Assistants	228,620	235,305	246,476	254,476
61120 Salaries - Extra Help	2,230	8,091	3,000	8,000
61300 Salary - State Supplement	84,000	84,000	84,000	84,000
61301 Salaries - Juvenile Board Supplement	3,768	3,878	3,960	3,960
61302 Salaries - Visiting Judges	1,003	1,358	4,000	2,500
62000 Group Insurance	49,765	50,309	50,688	44,688
62100 Retirement	61,899	63,426	65,250	69,483
62200 Social Security Tax	27,789	29,326	32,700	33,727
62960 Workers' Compensation Insurance	239	249	330	331
62970 Unemployment Insurance	116	122	250	441
72 Education, Travel & Uniforms	3,538	8,045	12,000	12,000
72300 Uniforms	730	-	500	500
72500 Education and Travel	657	4,158	5,500	4,500
72501 Court Coordinator Training	205	709	2,000	2,500
72502 Court Reporter Training	30	2,543	2,000	2,500
72503 Bailiff Training	1,916	635	2,000	2,000
74 General Operating Expenses	4,068	6,359	8,000	11,190
74000 Stationery and Supplies	3,358	5,355	6,000	4,500
74100 Subscriptions	215	529	1,000	1,500
74200 Dues	495	475	1,000	1,000
74700 Non-capital Equipment	-	-	-	4,190
76 Equipment / Vehicle Repairs & Maintenance	319	799	800	1,000
76600 Leases - Copier	319	799	800	1,000
2201 Mental Health Specialty Court	-	37,099	53,200	54,124
60 Salaries & Fringe Benefits	-	36,182	46,850	45,774
61100 Salaries - Assistants	-	25,531	33,094	32,518
62000 Group Insurance	-	4,718	6,336	5,586
62100 Retirement	-	3,997	4,860	5,125
62200 Social Security Tax	-	1,908	2,420	2,488
62960 Workers' Compensation Insurance	-	15	100	24
62970 Unemployment Insurance	-	13	40	33

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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
2201 Mental Health Specialty Court - continued				
72 Education, Travel & Uniforms	-	-	-	1,500
72500 Education and Travel	-	-	-	1,500
73 Contract Services	-	-	4,500	4,500
73320 Counseling Services	-	-	-	-
73560 Contract Services	-	-	4,000	4,000
73585 Electronic Monitoring	-	-	500	500
74 General Operating Expenses	-	917	1,850	2,350
74000 Stationery and Supplies	-	12	400	400
74120 Drug Tests	-	376	500	1,000
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	-	529	950	950
2210 Justice of the Peace, Precinct #1	300,902	309,316	348,133	352,841
60 Salaries & Fringe Benefits	271,971	285,693	312,032	316,740
61000 Salary - Judge	80,286	82,641	87,695	89,695
61100 Salaries - Assistants	108,998	118,436	124,439	130,439
61120 Salaries - Extra Help	2,057	402	-	-
62000 Group Insurance	36,888	37,839	50,688	44,688
62100 Retirement	29,749	31,567	32,690	34,693
62200 Social Security Tax	13,822	14,628	16,230	16,840
62960 Workers' Compensation Insurance	115	121	160	165
62970 Unemployment Insurance	56	59	130	220
72 Education, Travel & Uniforms	986	672	3,500	3,500
72500 Education and Travel	986	672	3,500	3,500
73 Contract Services	15,516	8,322	17,292	17,292
73675 Software Maintenance	15,516	8,322	17,292	17,292
74 General Operating Expenses	11,211	13,315	13,939	13,939
74000 Stationery and Supplies	10,356	12,460	13,000	13,000
74100 Subscriptions	-	-	84	84
74200 Dues	375	375	375	375
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,218	1,314	1,370	1,370
76600 Leases - Copier	1,218	1,314	1,370	1,370
2220 Justice of the Peace, Precinct #2	246,191	225,299	283,187	290,574
60 Salaries & Fringe Benefits	220,724	207,922	251,007	257,070
61000 Salary - Judge	80,286	82,641	87,695	89,695
61100 Salaries - Assistants	78,775	76,698	85,196	91,196
62000 Group Insurance	24,987	11,382	38,016	33,516
62100 Retirement	24,948	25,128	26,650	28,508
62200 Social Security Tax	11,593	11,937	13,230	13,838
62960 Workers' Compensation Insurance	96	97	130	136
62970 Unemployment Insurance	39	39	90	181
72 Education, Travel & Uniforms	2,598	1,472	3,500	3,500
72500 Education and Travel	2,598	1,472	3,500	3,500
73 Contract Services	15,516	8,322	17,000	17,000
73675 Software Maintenance	15,516	8,322	17,000	17,000

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
2220 Justice of the Peace, Precinct #2 - continued				
74 General Operating Expenses	6,828	6,846	10,380	11,704
74000 Stationery and Supplies	6,058	6,271	9,000	10,324
74100 Subscriptions	-	-	500	500
74200 Dues	290	95	400	400
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	525	737	1,300	1,300
76600 Leases - Copier	525	737	1,300	1,300
2230 Justice of the Peace, Precinct #3	312,179	311,108	353,613	359,309
60 Salaries & Fringe Benefits	282,310	289,979	317,358	322,054
61000 Salary - Judge	80,286	82,641	87,695	89,695
61100 Salaries - Assistants	118,978	122,467	128,675	134,675
62000 Group Insurance	37,417	37,825	50,688	44,688
62100 Retirement	31,234	32,199	33,350	35,361
62200 Social Security Tax	14,215	14,663	16,560	17,164
62960 Workers' Compensation Insurance	120	123	170	202
62970 Unemployment Insurance	60	61	220	269
72 Education, Travel & Uniforms	2,579	2,112	3,500	3,500
72500 Education and Travel	2,579	2,112	3,500	3,500
73 Contract Services	15,516	8,322	17,000	17,000
73675 Software Maintenance	15,516	8,322	17,000	17,000
74 General Operating Expenses	10,966	9,716	13,255	14,255
74000 Stationery and Supplies	10,111	8,861	12,000	13,000
74100 Subscriptions	-	-	400	400
74200 Dues	375	375	375	375
74550 Cell Phones & Allowances	480	480	480	480
76 Equipment / Vehicle Repairs & Maintenance	808	979	2,500	2,500
76600 Leases - Copier	808	979	2,500	2,500
2240 Justice of the Peace, Precinct #4	249,108	249,179	281,539	287,603
60 Salaries & Fringe Benefits	220,601	226,653	251,009	257,073
61000 Salary - Judge	80,286	82,641	87,695	89,695
61100 Salaries - Assistants	78,778	81,089	85,198	91,198
62000 Group Insurance	24,987	25,259	38,016	33,516
62100 Retirement	24,948	25,718	26,650	28,509
62200 Social Security Tax	11,467	11,806	13,230	13,838
62960 Workers' Compensation Insurance	96	99	130	136
62970 Unemployment Insurance	39	41	90	181
72 Education, Travel & Uniforms	2,553	3,136	3,500	3,500
72500 Education and Travel	2,553	3,136	3,500	3,500
73 Contract Services	15,516	8,322	17,000	17,000
73675 Software Maintenance	15,516	8,322	17,000	17,000
74 General Operating Expenses	8,925	9,461	8,730	8,730
74000 Stationery and Supplies	8,315	8,544	7,500	7,500
74100 Subscriptions	-	77	400	400
74200 Dues	130	360	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-

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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
2240 Justice of the Peace, Precinct #4 -continued				
76 Equipment / Vehicle Repairs & Maintenance	1,513	1,607	1,300	1,300
76600 Leases - Copier	1,513	1,607	1,300	1,300
2250 Jury and Jury Related	247,212	333,323	396,482	504,882
60 Salaries & Fringe Benefits	168,222	182,922	209,382	212,782
61100 Salaries - Assistants	114,733	120,744	139,046	145,046
61160 Salaries - Grand Jury Bailiff	3,831	4,293	-	-
62000 Group Insurance	22,838	29,685	38,016	33,516
62100 Retirement	17,944	18,927	21,430	22,860
62200 Social Security Tax	8,746	9,136	10,640	11,100
62960 Workers' Compensation Insurance	71	75	110	110
62970 Unemployment Insurance	59	62	140	150
72 Education, Travel & Uniforms	-	-	2,000	2,000
72500 Education and Travel	-	-	2,000	2,000
73 Contract Services	50,970	104,836	130,100	235,100
73675 Software Maintenance	9,119	10,727	12,100	12,100
73800 Jury Board	557	2,393	3,000	3,000
73811 Salary - Grand Jurors	6,370	23,350	25,000	48,000
73812 Salary - Petit Jury	34,924	68,366	90,000	172,000
74 General Operating Expenses	23,110	40,429	50,000	50,000
74000 Stationery and Supplies	6,871	7,281	10,000	10,000
74010 Postage	16,239	33,148	40,000	40,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,910	5,136	5,000	5,000
76600 Leases - Copier	4,910	5,136	5,000	5,000
2260 County Attorney	2,556,518	2,406,451	2,694,150	2,745,381
60 Salaries & Fringe Benefits	2,467,780	2,315,706	2,595,770	2,644,223
61000 Salary - County Attorney	104,900	107,978	113,449	115,449
61100 Salaries - Assistants	1,615,098	1,474,259	1,686,153	1,733,153
61120 Salaries - Extra Staffing	2,844	26,024	-	6,700
61150 Salaries - State Mandated Longevity	7,610	9,360	13,000	13,000
61300 Salaries - State Supplements	42,000	42,000	42,000	49,948
62000 Group Insurance	283,628	268,732	304,128	268,131
62100 Retirement	276,316	260,116	285,800	302,316
62200 Social Security Tax	127,585	119,462	141,880	146,746
62960 Workers' Compensation Insurance	7,019	7,042	7,610	6,925
62970 Unemployment Insurance	780	733	1,750	1,855
72 Education, Travel & Uniforms	8,653	15,377	22,600	22,400
72300 Uniforms	-	-	-	-
72500 Education and Travel	8,653	15,377	20,000	20,000
72505 Education and Travel - State Allocation	-	-	2,600	2,400
73 Contract Services	27,300	21,194	25,400	25,400
73350 Medical Services	600	-	-	-
73400 Witness Expense	262	-	200	200
73410 Victim Assistance Expense	-	-	200	200
73500 Sheriff Fees	289	648	-	-
73675 Software Maintenance	26,149	20,546	25,000	25,000

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	<u>Actual</u> <u>2020 - 21</u>	<u>Actual</u> <u>2021-22</u>	<u>Estimated</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
2260 County Attorney - continued				
74 General Operating Expenses	42,064	40,612	38,880	40,858
74000 Stationery and Supplies	22,350	18,751	18,000	18,000
74100 Subscriptions	14,804	16,938	13,000	16,938
74200 Dues	4,430	3,535	5,000	4,000
74550 Cell Phones & Allowances	480	1,388	2,880	1,920
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	10,721	13,562	11,500	12,500
76000 Auto Mileage and Car Expense	8,224	10,875	8,000	9,000
76600 Leases - Copier	2,497	2,687	3,500	3,500
2270 District Attorney	3,460,212	3,477,561	4,019,128	4,707,997
60 Salaries & Fringe Benefits	3,346,913	3,272,612	3,830,028	4,496,097
61000 Salary Supplement - District Attorney	34,060	35,058	36,864	38,864
61100 Salaries - Assistants	2,354,050	2,338,499	2,696,642	3,216,269
61120 Salaries - Extra Staffing	5,240	6,451	6,528	6,528
61150 Salaries - State Mandated Longevity	32,440	31,520	32,400	32,400
61300 Salaries - State Supplement	-	-	-	10,920
62000 Group Insurance	351,992	296,244	405,504	402,196
62100 Retirement	382,329	378,613	427,240	520,870
62200 Social Security Tax	177,592	177,061	212,100	252,840
62960 Workers' Compensation Insurance	8,004	7,976	10,010	11,940
62970 Unemployment Insurance	1,206	1,190	2,740	3,270
72 Education, Travel & Uniforms	21,672	38,973	35,900	35,900
72300 Uniforms	-	-	-	-
72500 Education and Travel	20,734	38,162	35,000	35,000
72505 Education and Travel - State Allocation	938	811	900	900
73 Contract Services	32,553	57,281	66,000	87,000
73350 Medical Services	-	-	-	-
73400 Witness Expense	5,494	43,224	30,000	30,000
73500 Sheriff Fees	910	639	2,000	2,000
73675 Software Maintenance	26,149	13,418	34,000	55,000
74 General Operating Expenses	49,511	95,561	72,000	73,000
74000 Stationery and Supplies	21,819	19,779	34,000	34,000
74100 Subscriptions	12,199	13,238	14,000	15,000
74200 Dues	6,492	6,927	8,000	8,000
74550 Cell Phones & Allowances	7,854	7,802	8,000	8,000
74700 Non-capital Equipment	-	45,456	5,000	5,000
74930 Investigative Fund	1,147	2,359	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	9,563	13,134	15,200	16,000
76000 Auto Mileage and Car Expense	4,676	7,657	7,200	8,000
76600 Leases - Copier	4,887	5,477	8,000	8,000
2275 Bail Bond Board Administration	-	2,951	2,000	2,000
72 Education, Travel & Uniforms	-	2,851	1,500	1,500
72500 Education and Travel	-	2,851	1,500	1,500
74 General Operating Expenses	-	100	500	500
74000 Stationery & Supplies	-	100	500	500

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
2280 General Judicial	2,830,628	2,948,547	1,377,500	3,539,000
73 Contract Services	2,550,164	2,812,855	779,000	2,879,000
73000 Court Appointed Attorneys	2,390,829	2,632,591	525,000	2,625,000
73010 Investigator Fees	14,919	17,346	25,000	25,000
73025 Interpreter Fees	23,740	29,813	40,000	40,000
73070 Magistration Attorney	41,597	3,037	20,000	20,000
73085 Mediation Fee	900	-	7,500	7,500
73350 Medical Services	34,735	37,489	65,000	65,000
73100 Court Reporters	26,868	78,499	75,000	75,000
73400 Witness Expense	1,536	-	6,500	6,500
73560 Contract Services - Magistrate	15,040	14,080	15,000	15,000
74 General Operating Expenses	94,460	123,469	83,500	95,000
74000 Stationery & Supplies	-	-	-	-
74100 Legal Server Subscriptions	79,764	102,969	70,000	70,000
74200 Dues	14,696	20,500	13,500	25,000
79 Other Expenditures	186,004	12,223	515,000	565,000
79810 Visiting Judge	(403)	957	15,000	15,000
79812 Change of Venue	-	-	75,000	75,000
79815 Capital/Civil Commitment Cases	137,201	(37,940)	375,000	400,000
79816 Public Defender for Capital Cases	49,206	49,206	50,000	75,000
2282 Managed Assigned Counsel	-	156,653	3,019,143	926,934
60 Salaries & Fringe Benefits	-	151,462	912,622	960,224
61000 Salary - Director	-	52,556	115,500	120,000
61100 Salaries - Assistants	-	60,491	475,125	493,125
62000 Group Insurance	-	12,060	114,048	100,549
62100 Retirement	-	17,726	91,020	96,629
62200 Social Security Tax	-	8,234	45,190	46,904
62960 Workers' Compensation Insurance	-	340	2,140	2,514
62970 Unemployment Insurance	-	56	600	613
72 Education, Travel & Uniforms	-	3,418	12,500	12,500
72500 Education and Travel	-	3,418	12,500	12,500
73 Contract Services	-	(27,505)	2,138,000	40,000
73000 Court Appointed Attorneys	-	200	2,100,000	-
73010 Investigation Fees	-	-	25,000	25,000
73675 Software Maintenance	-	(27,705)	13,000	15,000
74 General Operating Expenses	-	29,030	23,220	12,300
74000 Stationery and Supplies	-	2,805	3,000	4,000
74100 Subscriptions	-	3,061	4,200	5,000
74200 Dues	-	685	3,300	3,300
74700 Non-capital Equipment	-	22,479	12,720	-
76 Equipment / Vehicle Repairs & Maintenance	-	247	1,800	1,800
76600 Leases - Copier	-	247	1,800	1,800
2290 Public Defenders Office	-	226,309	1,011,266	4,553,968
60 Salaries & Fringe Benefits	-	187,846	944,766	4,140,875
61000 Salary - Chief Public Defender	-	60,454	115,500	180,000
61100 Salaries - Assistants	-	80,760	567,000	2,855,000
61120 Salary Stipend and Training	-	-	-	-
62000 Group Insurance	-	13,896	101,376	379,852
62100 Retirement	-	22,142	105,180	478,316
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**Potter County, Texas
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	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
2290 Public Defenders Office - continued				
62200 Social Security Tax	-	10,222	52,220	232,178
62960 Workers' Compensation Insurance	-	303	2,800	12,444
62970 Unemployment Insurance	-	69	690	3,035
72 Education, Travel & Uniforms	-	4,321	12,500	70,000
72500 Education and Travel	-	4,321	12,500	70,000
73 Contract Services	-	340	28,000	215,640
73010 Investigation Fees	-	-	20,000	201,600
73675 Software Maintenance	-	340	8,000	14,040
74 General Operating Expenses	-	33,802	24,200	120,003
74000 Stationery and Supplies	-	4,149	3,000	9,680
74100 Subscriptions	-	1,952	4,200	24,160
74200 Dues	-	754	5,000	-
74700 Non-capital Equipment	-	26,947	12,000	86,163
76 Equipment / Vehicle Repairs & Maintenance	-	-	1,800	7,500
76600 Leases - Copier	-	-	1,800	7,500
2295 CPS Counsel	-	105,024	194,184	197,185
60 Salaries & Fringe Benefits	-	101,839	188,784	191,185
61000 Salary - Director	-	50,376	85,000	87,000
61100 Salaries- Assistants	-	23,025	47,250	49,250
62000 Group Insurance	-	11,535	25,344	22,344
62100 Retirement	-	11,509	20,380	21,473
62200 Social Security Tax	-	5,196	10,120	10,423
62960 Workers' Compensation Insurance	-	161	550	559
62970 Unemployment Insurance	-	37	140	136
72 Education, Travel & Uniforms	-	2,851	4,000	4,450
72500 Education and Travel	-	2,851	4,000	4,450
73 Contract Services	-	-	-	-
73000 Court Appointed Attorneys	-	-	-	-
73010 Investigator Fees	-	-	-	-
73350 Medical Services	-	-	-	-
73400 Witness Expense	-	-	-	-
73675 Software Maintenance	-	-	-	-
74 General Operating Expenses	-	-	1,100	1,100
74000 Stationery and Supplies	-	-	500	600
74200 Dues	-	-	600	500
76 Equipment / Vehicle Repairs & Maintenance	-	334	300	450
76600 Leases - Copier	-	334	300	450
Public Safety / Public Service	11,937,134	12,531,527	14,000,632	14,494,178
3100 Forensic Science Lab	392,097	558,775	571,500	571,500
73 Contract Services	392,097	558,775	571,500	571,500
73300 Toxicology Services	2,250	16,617	36,000	36,000
73530 Body Transportation	90,897	104,574	102,000	102,000
73560 Contract Services - Autopsies	298,950	437,584	433,500	433,500
3110 Constable, Precinct #1	94,016	93,130	102,399	103,475
60 Salaries & Fringe Benefits	81,002	83,166	89,620	90,745
61000 Salary - Constable	55,269	56,891	61,928	63,928
62000 Group Insurance	12,445	12,581	12,672	11,172
62100 Retirement	8,717	8,985	9,550	10,075
62200 Social Security Tax	4,097	4,221	4,740	4,890
62960 Workers' Compensation Insurance	474	488	730	680
72 Education, Travel & Uniforms	745	1,145	2,500	2,500
72300 Uniforms	265	357	1,000	1,000
72500 Education and Travel	40	246	1,500	1,500
72505 Education and Travel - State	440	542	-	-

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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
3110 Constable, Precinct #1 -- continued				
73 Contract Services	1,199	1,199	1,199	1,200
73675 Software Maintenance	1,199	1,199	1,199	1,200
74 General Operating Expenses	8,412	2,425	3,580	4,030
74000 Stationery & Supplies	224	860	750	1,200
74060 Ammunition	485	666	750	750
74100 Subscriptions	943	419	800	800
74200 Dues	180	-	300	300
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-Capital Equipment	6,100	-	-	-
74830 Radio Service	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	2,658	5,195	5,500	5,000
76000 Auto Expense	2,658	5,195	5,500	5,000
3120 Constable, Precinct #2				
	90,565	92,476	103,250	104,375
60 Salaries & Fringe Benefits	80,676	82,883	89,620	90,745
61000 Salary - Constable	55,269	56,891	61,928	63,928
62000 Group Insurance	12,445	12,581	12,672	11,172
62100 Retirement	8,642	8,910	9,550	10,075
62200 Social Security Tax	3,850	4,017	4,740	4,890
62960 Workers' Compensation Insurance	470	484	730	680
72 Education, Travel & Uniforms	5,217	2,751	4,000	4,000
72300 Uniforms	2,167	17	1,000	1,000
72500 Education and Travel	1,833	2,734	3,000	3,000
72505 Education and Travel - State	1,217	-	-	-
73 Contract Services	1,199	1,199	1,250	1,250
73675 Software Maintenance	1,199	1,199	1,250	1,250
74 General Operating Expenses	2,034	2,934	4,380	4,380
74000 Stationery & Supplies	511	729	750	750
74060 Ammunition	420	500	750	750
74100 Subscriptions	456	418	500	500
74200 Dues	120	120	400	400
74550 Cell Phones & Allowances	-	-	480	480
74870 Community Crime Prevention & Education	527	1,167	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	1,439	2,709	4,000	4,000
76000 Auto Expense	1,439	2,709	4,000	4,000
3130 Constable, Precinct #3				
	96,287	98,798	106,724	106,625
60 Salaries & Fringe Benefits	79,296	83,088	89,620	90,745
61000 Salary - Constable	55,269	56,891	61,928	63,928
62000 Group Insurance	10,940	12,581	12,672	11,172
62100 Retirement	8,716	8,985	9,550	10,075
62200 Social Security Tax	3,897	4,143	4,740	4,890
62960 Workers' Compensation Insurance	474	488	730	680
72 Education, Travel & Uniforms	2,638	4,238	4,000	4,000
72300 Uniforms	601	838	1,000	1,000
72500 Education and Travel	800	2,799	3,000	3,000
72505 Education and Travel - State	1,237	601	-	-
73 Contract Services	1,199	1,199	1,250	1,250
73675 Software Maintenance	1,199	1,199	1,250	1,250

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Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
3130 Constable, Precinct #3 -- continued				
74 General Operating Expenses	8,772	3,512	6,854	5,630
74000 Stationery & Supplies	1,129	846	1,500	1,500
74060 Ammunition	495	753	750	750
74100 Subscriptions	457	762	500	500
74200 Dues	120	60	400	400
74500 Cell Phones & Allowances	471	480	480	480
74700 Non-capital Equipment	6,100	611	1,224	-
74830 Radio Service	-	-	500	500
74870 Community Crime Prevention & Education	-	-	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	4,382	6,761	5,000	5,000
76000 Auto Expense	4,382	6,761	5,000	5,000
3140 Constable, Precinct #4	95,657	93,477	105,450	106,575
60 Salaries & Fringe Benefits	80,937	83,103	89,620	90,745
61000 Salary - Constable	55,269	56,891	61,928	63,928
62000 Group Insurance	12,445	12,581	12,672	11,172
62100 Retirement	8,717	8,985	9,550	10,075
62200 Social Security Tax	4,032	4,158	4,740	4,890
62960 Workers' Compensation Insurance	474	488	730	680
72 Education, Travel & Uniforms	2,581	2,955	4,000	4,000
72300 Uniforms	312	956	1,000	1,000
72500 Education and Travel	2,138	1,999	3,000	3,000
72505 Education and Travel - State	131	-	-	-
73 Contract Services	1,199	1,199	1,250	1,250
73675 Software Maintenance	1,199	1,199	1,250	1,250
74 General Operating Expenses	8,358	3,117	5,580	5,580
74000 Stationery & Supplies	622	382	750	750
74060 Ammunition	400	-	500	500
74100 Subscriptions	457	790	2,000	2,000
74200 Dues	270	210	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	6,100	-	-	-
74870 Community Crime Prevention & Education	29	1,255	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	2,582	3,103	5,000	5,000
76000 Auto Expense	2,582	3,103	5,000	5,000
3160 Sheriff - Enforcement	8,953,410	9,273,485	10,335,924	10,610,878
60 Salaries & Fringe Benefits	8,183,323	8,321,882	9,278,875	9,527,561
61000 Salary - Sheriff	123,309	126,926	133,380	135,380
61100 Salaries - Assistants	5,498,356	5,595,890	6,156,347	6,358,557
61115 Salaries - Muster Pay	39,422	41,065	40,000	46,200
61121 Salaries - Staffing	103,261	107,525	130,000	166,363
62000 Group Insurance	1,062,842	1,066,922	1,254,528	1,173,073
62100 Retirement	896,912	916,793	995,450	1,056,944
62200 Social Security Tax	410,138	417,225	494,170	513,047
62960 Workers' Compensation Insurance	46,259	46,662	68,670	71,290
62970 Unemployment Insurance	2,824	2,874	6,330	6,707
72 Education, Travel & Uniforms	121,590	127,082	164,545	158,000
72300 Uniforms	41,852	48,041	66,800	73,000
72500 Education and Travel	68,844	72,401	85,000	85,000
72505 Education and Travel - State Allocation	10,894	6,640	12,745	-

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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
3160 Sheriff - Enforcement -- continued				
73 Contract Services	222,391	254,998	278,009	301,197
73350 Medical Services	1,930	180	3,000	3,000
73540 Media & Hiring	9,801	17,418	15,000	20,000
73675 Software Maintenance	210,660	237,400	260,009	278,197
74 General Operating Expenses	135,413	175,541	255,495	204,520
74000 Stationery and Supplies	28,356	29,716	34,572	50,270
74010 Postage	4,593	4,309	4,295	5,000
74060 Ammunition	34,188	39,992	56,551	60,000
74100 Subscriptions	4,799	9,012	4,505	4,000
74200 Dues	766	908	1,150	950
74340 Copier & ID Supplies	5,483	3,433	5,000	5,000
74430 Maintenance Supplies	1,521	4,083	3,500	3,500
74450 Grounds Maintenance	4,126	4,394	5,000	5,000
74490 Animal Control	1,572	1,640	7,000	7,000
74550 Cell Phones & Allowances	17,416	18,084	18,000	18,800
74700 Non-capital Equipment	23,486	38,575	68,037	-
74830 Radio Service	810	3,962	13,188	9,000
74840 MDT Expense	6,388	9,542	23,697	25,000
74870 Community Crime Prevention & Education	1,268	7,028	8,000	8,000
74920 Awards and Recognition	627	608	2,000	2,000
74930 Information and Investigation	14	255	1,000	1,000
76 Equipment / Vehicle Repairs & Maintenance	290,693	393,982	359,000	419,600
76010 Fuel and Oil	205,704	306,623	275,000	308,000
76020 Tires	26,428	26,949	20,200	27,000
76050 Auto Parts and Repairs	48,527	47,743	51,800	71,600
76600 Leases - Copier	10,034	12,667	12,000	13,000
3200 Public Service	1,285,156	1,314,158	1,488,753	1,642,468
77 Building Repairs & Maintenance	5,593	6,349	5,775	118,775
77100 EMS Siren Maintenance	5,593	6,349	5,775	118,775
79 Other Expenditures	1,279,563	1,307,809	1,482,978	1,523,693
79010 Emergency Management	139,006	140,779	160,000	160,000
79011 PANCOM Fair-Share Commitment				
79012 Communication Towers Expense	90,750	75,000	83,000	90,750
79015 Panhandle Community Services	3,000	3,000	3,000	3,000
79020 Misc Donations-Capital Credit Funds	9,338	-	-	-
79025 High Plains Food Bank	5,000	-	5,000	5,000
79030 Neighborhood Interlocal/Strategic Planning	75,000	75,000	75,000	75,000
79040 Cremation Expense	48,500	49,500	60,000	60,000
79063 Child Welfare	31,500	31,500	31,500	31,500
79065 Canadian River Soil and Water Conserv Dist	1,000	230	-	1,000
79073 Domestic Violence Coordinator -City	-	-	-	-
79095 Pledge - TIRZ #1	761,232	798,895	927,556	955,383
79096 Pledge - TIRZ #2	115,237	133,905	137,922	142,060
3210 Fire / Rescue Department	929,946	1,007,228	1,186,632	1,248,282
60 Salaries & Fringe Benefits	324,401	425,997	453,402	467,322
61000 Salary - Fire Chief	76,201	84,013	88,401	90,401
61100 Salaries - Assistants	151,813	194,304	207,163	215,163
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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
3210 Fire / Rescue Department -- continued				
61120 Salaries - Overtime	6,333	35,324	25,000	35,000
62000 Group Insurance	34,309	37,839	50,688	44,688
62100 Retirement	36,904	49,425	49,400	53,673
62200 Social Security Tax	16,297	22,142	24,530	26,053
62960 Workers' Compensation Insurance	2,426	2,792	7,890	2,003
62970 Unemployment Insurance	118	158	330	341
72 Education, Travel & Uniforms	73,732	61,570	77,338	89,000
72300 Uniforms	60,673	40,925	57,338	67,000
72500 Education and Travel	13,059	20,645	20,000	22,000
73 Contract Services	8,918	27,439	45,000	48,000
73350 Medical Services	1,135	12,440	25,000	28,000
73675 Software Maintenance	7,783	14,999	20,000	20,000
74 General Operating Expenses	183,744	128,975	177,142	187,460
74000 Stationery and Supplies	13,349	11,427	15,000	15,000
74100 Subscriptions	885	-	3,500	3,500
74200 Dues	6,415	6,992	7,000	7,200
74420 Medical Supplies	49,549	16,497	20,000	27,500
74440 Firefighting Accessories	37,476	32,333	47,689	50,000
74450 Grounds Maintenance	406	513	1,000	1,000
74460 Janitorial Supplies	1,477	1,211	2,000	2,500
74550 Cell Phones & Allowances	1,729	1,920	5,760	5,760
74700 Non-capital Equipment	19,434	4,157	-	-
74830 Radio Service	11,203	12,133	18,000	20,000
74840 MDT Expense	14,856	12,872	14,000	15,000
74910 Volunteer Incentive Program	23,825	23,650	35,000	35,000
74920 Awards and Recognition	3,140	5,270	8,193	5,000
76 Equipment / Vehicle Repairs & Maintenance	292,628	309,147	371,750	388,500
76010 Equipment Operation - Fuel & Oil	61,082	122,038	125,000	132,000
76020 Equipment Operation - Tires	30,916	13,438	28,000	32,000
76050 Fire Truck Repairs and Maintenance	115,572	133,194	130,000	135,000
76060 SCBA Equipment Repairs and Maintenance	83,982	39,054	85,000	85,000
76600 Leases - Copier	1,076	1,423	3,750	4,500
77 Building Repairs & Maintenance	46,523	54,100	62,000	68,000
77000 Building Maintenance	21,116	17,097	25,000	28,000
77100 Utilities	25,387	37,003	37,000	40,000
77400 Elevator Service	20	-	-	-
Corrections and Rehabilitation	18,149,941	18,209,295	20,033,329	20,678,119
4100 Detention Center	12,779,776	12,932,562	14,532,165	14,961,503
60 Salaries & Fringe Benefits	10,442,974	10,493,109	11,920,800	12,158,343
61100 Salaries - Assistants	6,989,837	7,021,962	7,862,059	8,148,059
61115 Salaries - Muster Pay	143,328	146,750	145,879	150,000
61121 Salaries - Staffing	75,112	102,715	150,000	175,000
62000 Group Insurance	1,529,531	1,496,772	1,786,752	1,603,199
62100 Retirement	1,126,458	1,138,931	1,257,140	1,335,354
62200 Social Security Tax	515,334	522,175	624,090	648,189
62960 Workers' Compensation Insurance	59,769	60,168	86,720	90,069
62970 Unemployment Insurance	3,605	3,636	8,160	8,473

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**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
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	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
4100 Detention Center -- continued				
73 Contract Services	37,646	39,796	-	38,000
73350 Medical Services	2,523	5,532	-	3,000
73560 Contract Services	30,123	34,264	-	35,000
74 General Operating Expenses	47,729	63,116	68,348	62,750
74000 Stationery and Supplies	20,247	20,394	23,000	23,000
74010 Postage	14,781	11,299	18,000	18,000
74100 Subscriptions	40	-	600	600
74200 Dues	355	140	1,250	1,250
74340 Copier & ID Supplies	4,000	3,937	4,000	4,000
74430 Maintenance Supplies	914	3,727	6,000	6,000
74450 Grounds Maintenance	2,743	19,277	7,500	7,500
74550 Cell Phones & Allowances	2,049	1,430	2,400	2,400
74700 Non-Capital Equipment	2,600	2,912	5,598	-
75 Prisoner Care	1,677,743	1,666,648	1,840,397	1,932,800
75000 Prisoners - Groceries	619,789	665,462	787,582	811,209
75100 Prisoners - Housekeeping Supplies	147,624	175,675	180,000	189,000
75200 Prisoners - Medical Services	355,478	399,281	354,141	356,641
75250 Prisoners - Medical Supplies	17,480	12,031	26,674	26,000
75300 Prisoners - Medicine & Drugs	372,631	256,583	286,000	343,200
75400 Prisoners - Bed & Linens	24,479	23,252	23,000	23,000
75500 Prisoners - Clothing	7,864	9,123	15,000	15,750
75600 Prisoners - Contract Housing	-	-	50,000	50,000
75650 Prisoners - Education	544	363	-	-
75700 Prisoners - Law Library	5,699	-	-	-
75800 Prisoners - Transportation	126,155	124,879	118,000	118,000
76 Equipment / Vehicle Repairs & Maintenance	21,796	22,473	45,000	45,000
76010 Fuel and Oil	7,500	7,590	15,000	15,000
76020 Tires	412	467	1,500	1,500
76050 Auto Parts and Repairs	1,593	1,356	3,500	3,500
76600 Leases - Copier	12,291	13,060	25,000	25,000
77 Building Repairs & Maintenance	556,888	647,419	657,620	724,610
77000 Building Repairs and Maintenance	173,923	197,073	287,182	270,827
77100 Utilities	365,817	435,784	350,000	435,783
77600 Gun Range Maintenance & Supplies	17,148	14,562	20,438	18,000
4200 Community Supervision and Corrections	21,524	13,435	18,500	28,000
74 General Operating Expenses	10,468	138	3,500	13,000
74000 Stationery and Supplies	4,889	139	3,500	3,500
74700 Non-capital Equipment	5,579	-	-	9,500
76 Equipment / Vehicle Repairs & Maintenance	11,056	13,296	15,000	15,000
76600 Leases - Copier	11,056	13,296	15,000	15,000
4210 Juvenile Probation	5,199,536	5,090,842	5,282,263	5,472,712
70 Juvenile Services	5,199,536	5,090,842	5,282,263	5,472,712
71000 Juvenile Probation Services	5,199,536	5,090,842	5,282,263	5,472,712

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
4250 Court Supervised Release Program	149,105	172,456	200,401	215,904
60 Salaries & Fringe Benefits	145,279	160,605	171,401	186,904
61100 Salaries-Assistants	105,747	114,750	118,467	131,617
62000 Group Insurance	15,441	19,349	25,080	25,080
62100 Retirement	16,471	17,969	18,671	20,006
62200 Social Security Tax	7,567	8,479	9,063	10,069
62970 Unemployment Insurance	53	58	120	132
72 Education, Travel & Uniforms	252	3,038	5,000	5,000
72500 Education and Travel	252	3,038	5,000	5,000
73 Contract Services	3,482	7,607	18,000	18,000
73585 Electronic Monitoring Program	3,482	7,607	18,000	18,000
74 General Operating Expenses	-	274	3,000	3,000
74000 Stationery and Supplies	-	274	3,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	92	932	3,000	3,000
76000 Auto Expense	92	932	3,000	3,000
Health and Human Services	948,885	956,221	1,151,436	1,191,841
5300 Mental Health - Community Service	82,262	83,864	95,299	96,457
60 Salaries & Fringe Benefits	74,989	79,463	84,549	85,707
61100 Salary - Assistant	50,794	54,297	57,097	59,097
61120 Salaries - Extra Help	-	-	1,500	1,500
62000 Group Insurance	12,430	12,566	12,672	11,172
62100 Retirement	7,942	8,504	8,800	9,314
62200 Social Security Tax	3,768	4,036	4,370	4,521
62960 Workers' Compensation Insurance	30	33	50	44
62970 Unemployment Insurance	25	27	60	59
72 Education, Travel & Uniforms	-	-	2,000	2,000
72500 Education and Travel	-	-	2,000	2,000
73 Contract Services	6,845	4,401	8,000	8,000
73380 Court Reporter Fees	-	-	500	500
73600 Mental Health Fees	6,845	4,401	7,500	7,500
74 General Operating Expenses	428	-	750	750
74000 Stationery and Supplies	428	-	750	750
5310 County Extension Services	230,259	251,200	286,692	299,368
60 Salaries & Fringe Benefits	199,692	216,274	240,802	249,476
61000 Salary Supplement - 3 Agents	70,175	81,235	85,356	91,356
61100 Salaries - Assistants	70,781	70,103	86,412	90,412
61500 Salaries - Auto Allowance	11,204	16,120	16,200	16,200
62000 Group Insurance	24,875	25,146	25,344	22,344
62100 Retirement	11,068	10,979	13,320	14,249
62200 Social Security Tax	11,147	12,178	13,150	13,905
62960 Workers' Compensation Insurance	365	428	840	812
62970 Unemployment Insurance	77	85	180	198
72 Education, Travel & Uniforms	6,163	8,833	10,500	13,000
72500 Education and Travel	6,163	8,833	10,500	13,000
74 General Operating Expenses	13,311	12,723	14,390	14,631
74000 Stationery and Supplies	5,573	4,280	5,700	5,941
74100 Subscriptions	448	796	878	878
74200 Dues	682	780	872	872

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	<u>Actual 2020 - 21</u>	<u>Actual 2021-22</u>	<u>Estimated 2022-23</u>	<u>Budget 2023-24</u>
5310 County Extension Services -- continued				
74410 Program Supplies	5,328	5,427	5,500	5,500
74550 Cell Phones & Allowances	1,280	1,440	1,440	1,440
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	8,943	11,191	18,800	20,061
76000 Auto Expense	4,828	6,616	9,300	9,300
76600 Lease - Copier	4,115	4,575	9,500	10,761
79 Other Expenditures	2,150	2,179	2,200	2,200
79270 Scholarship / Camp Expense	996	1,000	1,000	1,000
79275 4-H Farm Expense	1,154	1,179	1,200	1,200
5330 Family Crime Unit	342,311	342,151	447,703	462,653
60 Salaries & Fringe Benefits	337,969	338,386	442,453	457,703
61100 Salaries - Assistants	246,238	253,439	317,351	333,292
62000 Group Insurance	34,482	25,826	50,688	44,688
62100 Retirement	38,558	39,717	48,904	52,527
62200 Social Security Tax	17,932	18,727	24,278	25,497
62960 Workers' Compensation Insurance	635	558	914	1,366
62970 Unemployment Insurance	124	119	318	333
72 Education, Travel & Uniforms	-	-	600	600
72500 Education and Travel	-	-	600	600
74 General Operating Expenses	2,498	2,176	2,600	2,300
74000 Stationery and Supplies	2,498	2,176	2,600	2,300
76 Equipment / Vehicle Repairs & Maintenance	1,844	1,589	2,050	2,050
76600 Leases - Copier	1,844	1,589	2,050	2,050
5340 Victim Assistance - VOCA	230,408	211,096	250,854	260,293
60 Salaries & Fringe Benefits	226,283	207,355	242,729	252,003
61000 Salary - Victim Witness Coordinator	51,806	41,897	56,027	58,027
61100 Salary - Assistants	101,512	99,719	109,786	115,786
62000 Group Insurance	37,320	33,129	38,016	37,620
62100 Retirement	24,199	22,329	25,560	26,790
62200 Social Security Tax	11,027	9,896	12,690	13,010
62960 Workers' Compensation Insurance	341	314	480	600
62970 Unemployment Insurance	78	71	170	170
72 Education, Travel & Uniforms	-	-	4,000	4,000
72500 Education and Travel	-	-	4,000	4,000
73 Contract Services	2,685	2,766	2,685	2,850
73675 Contract Services:Software Maintenance	2,685	2,766	2,685	2,850
74 General Operating Expenses	1,440	975	1,440	1,440
74550 Cell Phones & Allowances	1,440	975	1,440	1,440

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
5350 Victim Assistance - VLCG	63,645	67,910	70,888	73,070
60 Salaries & Fringe Benefits	63,645	67,910	70,888	71,870
61100 Salary - Assistants	44,136	44,953	47,028	49,028
62000 Group Insurance	9,334	12,509	12,672	11,172
62100 Retirement	6,902	7,040	7,412	7,727
62200 Social Security Tax	3,154	3,286	3,598	3,751
62960 Workers' Compensation Insurance	97	99	130	142
62970 Unemployment Insurance	22	23	48	50
72 Education, Travel & Uniforms	-	-	-	1,200
72500 Education and Travel	-	-	-	1,200
Road and Bridge	2,120,905	2,499,876	2,856,565	2,996,764
7100 Road and Bridge Department	2,120,905	2,499,876	2,856,565	2,996,764
60 Salaries & Fringe Benefits	1,468,101	1,511,338	1,724,881	1,806,094
61000 Salary - Department Head	75,905	78,132	82,092	86,172
61100 Salaries - Assistants	893,138	931,726	1,014,615	1,098,215
61120 Salaries - Overtime	27,502	18,291	49,920	49,920
62000 Group Insurance	226,204	228,155	278,784	245,787
62100 Retirement	152,683	159,088	177,080	194,530
62200 Social Security	70,959	73,559	87,910	94,430
62960 Workers Compensation Insurance	21,210	21,872	33,330	35,800
62970 Unemployment Insurance	500	515	1,150	1,240
72 Education, Travel & Uniforms	13,347	17,168	15,700	20,000
72300 Uniforms	12,148	13,385	11,700	14,000
72500 Education and Travel	1,199	3,783	4,000	6,000
73 Contract Services	15,871	29,868	27,557	42,557
73580 Contract Services - Road Services	15,871	29,868	27,557	42,557
74 General Operating Expenses	311,197	578,321	683,686	723,372
74000 Stationery and Supplies	4,517	3,842	6,000	6,000
74050 Road Repair Supplies	276,233	542,313	631,320	694,452
74055 Supplies - Sign Shop	17,685	15,416	23,446	-
74430 Miscellaneous Hand Tools	1,366	2,984	3,450	3,450
74460 Janitor Supplies	2,652	2,258	2,400	2,400
74550 Cell Phones & Allowances	1,920	1,841	1,920	1,920
74700 Non-capital Equipment	2,032	-	-	-
74830 Radio Service	418	4,460	6,000	6,000
74900 Mandated Compliance - DOT	2,742	3,065	3,000	3,000
74960 Employee Safety/Medical Supplies	1,632	2,142	6,150	6,150
76 Equipment / Vehicle Repairs & Maintenance	228,468	288,458	321,560	321,560
76010 Fuel and Oil	80,980	136,708	140,000	140,000
76020 Tires and Tube	17,135	37,999	43,560	43,560
76050 Equipment Maintenance and Repairs	120,415	108,255	120,000	120,000
76530 Machine Shop	4,247	2,537	5,500	5,500
76610 Equipment Rental & Maint. Agreements	5,691	2,959	12,500	12,500
77 Building Repairs & Maintenance	83,921	74,723	83,181	83,181
77000 Building Repairs and Maintenance	45,826	37,910	46,631	46,631
77100 Utilities	26,814	25,946	25,000	25,000
77350 Weed and Grass Control	11,281	10,867	11,550	11,550

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2023-24**

	Actual 2020 - 21	Actual 2021-22	Estimated 2022-23	Budget 2023-24
Capital Outlay	490,045	618,635	1,185,067	434,933
9900 Capital Outlay	490,045	618,635	1,185,067	434,933
70 Capital Outlay	490,045	618,635	1,185,067	434,933
70500 Capital Equipment - IT	-	7,980	6,017	-
70500 Capital Equipment - Facilities Maintenance	-	-	-	-
70500 Capital Equipment - Elections	-	-	455,500	-
70500 Capital Equipment - Jury	-	-	-	-
70500 Capital Equipment - MAC	-	51,825	50,000	-
70500 Capital Equipment - Public Defender Office	-	-	-	-
70500 Capital Equipment - Constable #1	-	-	-	-
70500 Capital Equipment - Constable #2	-	-	-	-
70500 Capital Equipment - Constable #3	-	-	-	-
70500 Capital Equipment - Constable #4	-	-	-	-
70500 Capital Equipment - Sheriff	-	10,657	10,425	-
70500 Capital Equipment - Fire / Rescue	-	-	-	-
70500 Capital Equipment - Detention Center	-	19,352	19,351	-
70500 Capital Equipment - Extension	-	-	-	-
70500 Capital Equipment - Road & Bridge	32,209	17,380	17,380	-
70502 Fleet Mgmt - Records Management	5,056	5,056	4,620	5,056
70502 Fleet Mgmt - Facilities Maintenance	15,917	20,233	23,340	22,876
70502 Fleet Mgmt - County Attorney	21,992	-	-	-
70502 Fleet Mgmt - District Attorney	40,861	31,708	29,604	35,957
70502 Fleet Mgmt - Sheriff Enforcement	202,606	266,889	281,491	156,826
70502 Fleet Mgmt - Road & Bridge	23,977	34,055	38,041	31,591
70600 Land Purchases	-	-	199,298	-
70650 Construction Remodeling and Repairs	147,427	147,427	50,000	182,627
Total Expenditures	59,639,419	61,636,646	72,362,051	79,309,013
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	\$ 61,187,519	\$ 63,198,226	\$ 72,923,631	\$ 79,870,593

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SPECIAL REVENUE FUNDS

Supplemental Information

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

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Potter County, Texas
County Assistance District #1
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 3,829,472	\$ 4,812,821	\$ 3,715,000	\$ 4,800,000
51 Taxes	3,822,351	4,750,508	3,700,000	4,500,000
51185 Sales Tax	3,822,351	4,750,508	3,700,000	4,500,000
57 Other Revenue	7,121	62,313	15,000	300,000
57711 Interest on Investments	7,121	62,313	15,000	300,000
57790 Donations	-	-	-	-
Expenditures	1,284,874	2,434,229	5,800,000	6,031,345
3160 Sheriff - Enforcement	-	349,650	-	174,990
70 Capital Outlay	-	349,650	-	174,990
61100 Salaries- Assistants	-	-	-	120,188
62000 Group Insurance	-	-	-	25,344
62100 Retirement	-	-	-	18,942
62200 Social Security Tax	-	-	-	9,194
62960 Workers' Compensation Insurance	-	-	-	1,202
62970 Unemployment Insurance	-	-	-	120
70500 Capital Equipment	-	-	-	-
70650 Construction and Remodeling	-	349,650	-	-
74 General Operating Expenses	-	-	-	-
74700 Non-capital Equipment	-	-	-	-
3210 Fire / Rescue Department	767,587	1,908,634	4,806,055	5,186,488
60 Salaries & Fringe Benefits	124,340	189,490	650,913	657,588
61100 Salaries- Assistants	77,000	111,729	394,078	406,563
61120 Salaries- Extra Staffing	3,733	21,400	50,000	50,000
62000 Group Insurance	24,875	25,147	101,376	101,376
62100 Retirement	12,698	20,927	68,432	64,074
62200 Social Security Tax	5,611	9,592	33,972	31,102
62960 Workers' Compensation Insurance	382	628	2,611	4,066
62970 Unemployment Insurance	41	67	444	407
70 Capital Outlay	499,019	1,570,494	3,852,263	4,180,000
70500 Capital Equipment	352,493	1,549,859	2,723,943	3,080,000
70650 Construction and Remodeling	146,526	20,635	1,128,320	1,100,000
72 Education, Travel & Uniforms	-	11,452	10,000	30,000
72500 Education and Travel	-	11,452	10,000	30,000
73 Contract Services	14,246	-	60,000	75,000
73560 Contract Services	14,246	-	60,000	75,000
74 General Operating Expenses	129,982	137,198	232,879	223,900
74000 Stationery & Supplies	10,229	6,382	-	-
74420 Medical Supplies	18,625	-	18,000	20,000
74550 Cell Phones	480	480	-	3,900
74700 Non-capital Equipment	100,648	110,596	208,794	200,000
74830 Radio Service	-	19,740	6,085	-
77 Building Repairs & Maintenance	-	-	-	20,000
77000 Building Repairs & Maintenance	-	-	-	20,000
3300 Public Service	-	-	-	-
70 Capital Outlay	-	-	-	-
70500 Capital Equipment	-	-	-	-
70650 Construction and Remodeling	-	-	-	-
74 General Operating Expenses	-	-	-	-
74700 Non-capital Equipment	-	-	-	-

Potter County, Texas
County Assistance District #1 - continued
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
7100 Road and Bridge Department	517,287	175,945	993,945	669,867
70 Capital Outlay	517,287	175,945	993,945	669,867
70500 Capital Equipment	517,287	175,945	993,945	669,867
70650 Construction and Remodeling	-	-	-	-
74 General Operating Expenses	-	-	-	-
74700 Non-capital Equipment	-	-	-	-
Revenues Over(Under) Expenditures	2,544,598	2,378,592	(2,085,000)	(1,231,345)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,544,598	2,378,592	(2,085,000)	(1,231,345)
Fund Balance, Beginning of Year	2,799,635	5,344,233	7,722,825	5,637,825
Fund Balance, End of Year	\$ 5,344,233	\$ 7,722,825	\$ 5,637,825	\$ 4,406,480

Potter County, Texas
ARPA Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 11,408,712	\$ 11,549,514	\$ 30,000	\$ 750,000
53	11,403,244	11,403,244	-	-
53345 U.S. Treasury: American Rescue Plan Act	11,403,244	11,403,244	-	-
57 Other Revenue	5,468	146,270	30,000	750,000
57711 Interest on Investments	5,468	146,270	30,000	750,000
Expenditures	-	458,466	1,688,638	966,674
73 Contract Services	-	-	1,760,104	-
73560 Contract Services	-	-	1,760,104	-
74 General Operating Expenses	-	-	-	966,674
74030 Software Purchases	-	-	-	233,500
74540 Infrastructure Maintenance	-	-	-	733,174
77 Building Repairs & Maintenance	-	458,466	(71,466)	-
77000 Building Repairs & Maintenance	-	458,466	(71,466)	-
Revenues Over(Under) Expenditures	11,408,712	11,091,048	(1,658,638)	(216,674)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	(3,000,000)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,408,712	11,091,048	(1,658,638)	(3,216,674)
Fund Balance, Beginning of Year	-	11,408,712	22,499,760	20,841,122
Fund Balance, End of Year	\$ 11,408,712	\$ 22,499,760	\$ 20,841,122	\$ 17,624,448

Potter County, Texas
Law Library Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

**Potter County, Texas
 Courthouse Security Fund
 Supplementary Schedule of Revenues and Expenditures by Line Item
 2023-24**

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

**Potter County, Texas
Justice Court Building Security Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24**

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

Potter County, Texas
County Clerk Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

Potter County, Texas
Court Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

Potter County, Texas
District Clerk Records Management Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

Potter County, Texas
Justice Court Technology Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

Potter County, Texas
County Clerk / District Clerk Technology Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 391,119	\$ 412,031	\$ 377,000	\$ 377,000
53 Intergovernmental Revenue	391,119	412,031	377,000	377,000
52249 VIN Inspection Fee	28,087	30,690	15,000	15,000
53298 Grant Proceeds	351,032	369,341	350,000	350,000
53346 Matching Funds	12,000	12,000	12,000	12,000
Expenditures	431,044	447,651	478,984	494,795
60 Salaries & Fringe Benefits	310,097	315,316	320,590	360,639
61100 Salaries - Assistants	220,470	224,441	227,090	257,987
61120 Salaries - Overtime	-	-	-	-
62000 Group Insurance	37,335	37,725	38,016	39,542
62100 Retirement	34,499	35,151	35,790	40,660
62200 Social Security Tax	16,199	16,381	17,380	19,740
62960 Workers' Compensation Insurance	1,484	1,506	2,124	2,500
62970 Unemployment Insurance	110	112	190	210
70 Capital Outlay	-	-	3,850	-
70500 Capital Equipment	-	-	3,850	-
72 Education, Travel & Uniforms	438	3,265	4,180	5,100
72300 Uniforms	-	81	500	100
72500 Education and Travel	438	3,184	3,680	5,000
73 Contract Services	98,515	105,793	101,640	104,125
73560 Contract Services	98,515	105,793	101,640	104,125
74 General Operating Expenses	9,647	7,914	12,484	10,081
74000 Stationery and Supplies	3,093	4,575	9,024	8,054
74550 Cell Phone Allowance	2,919	3,339	3,460	2,027
74700 Non-Capital Equipment	3,635	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	12,347	15,363	36,240	14,850
76010 Vehicle - Fuel & Oil	12,347	15,363	36,240	14,850
Revenues Over(Under) Expenditures	(39,925)	(35,620)	(101,984)	(117,795)
Other Financing Sources (Uses)				
Operating Transfers In	48,100	61,580	61,580	61,580
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	8,175	25,960	(40,404)	(56,215)
Fund Balance, Beginning of Year	(108,440)	(100,265)	(74,305)	(114,709)
Fund Balance, End of Year	\$ (100,265)	\$ (74,305)	\$ (114,709)	\$ (170,924)

Potter County, Texas
Federal Law Enforcement Grants Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

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

DEBT SERVICE FUNDS

Supplemental Information

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

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Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 532,128	\$ 686,722	\$ 1,360,249	\$ 1,368,095
51 Taxes	523,094	653,429	1,351,249	1,359,095
51110 Current Taxes	512,416	639,891	1,346,249	1,354,095
51120 Delinquent Property Taxes	5,272	7,644	2,500	2,500
51160 Penalty & Interest	5,406	5,894	2,500	2,500
57 Other Revenue	9,034	33,293	9,000	9,000
57711 Interest on Investments	9,034	33,293	9,000	9,000
Expenditures	1,483,738	1,475,225	1,476,125	1,476,125
74 General Operating Expenses	2,900	200	400	400
74085 Bank Service Charge	2,900	200	400	400
78 Special Expenditures	1,480,838	1,475,025	1,475,725	1,475,725
78400 Bond Principal	935,000	955,000	985,000	1,015,000
78401 Interest & Fiscal Agent Fees	545,838	520,025	490,725	460,725
Revenues Over(Under) Expenditures	(951,610)	(788,503)	(115,876)	(108,030)
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592			-
Operating Transfers Out		-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	860,982	(788,503)	(115,876)	(108,030)
Fund Balance, Beginning of Year	2,635,902	3,496,884	2,708,381	2,592,505
Fund Balance, End of Year	\$ 3,496,884	\$ 2,708,381	\$ 2,592,505	\$ 2,484,475

Potter County, Texas
Series 2017 Debt Service Fund
Tax Notes
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 1,093,484	\$ 959,606	\$ 903,936	\$ 903,936
51 Taxes	1,093,484	959,606	903,936	903,936
51110 Current Taxes	1,068,460	940,746	896,436	896,436
51120 Delinquent Property Taxes	13,752	11,384	5,000	5,000
51160 Penalty & Interest	11,272	7,476	2,500	2,500
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	961,598	959,596	962,575	959,073
74 General Operating Expenses	-	-	500	-
74085 Bank Service Charge	-	-	500	-
78 Special Expenditures	961,598	959,596	962,075	959,073
78400 Bond Principal	900,000	915,000	935,000	950,000
78401 Interest & Fiscal Agent Fees	61,598	44,596	27,075	9,073
Revenues Over(Under) Expenditures	131,886	10	(58,639)	(55,137)
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	631,886	10	(58,639)	(55,137)
Fund Balance, Beginning of Year	167,028	798,914	798,924	740,285
Fund Balance, End of Year	\$ 798,914	\$ 798,924	\$ 740,285	\$ 685,148

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 3,149,818	\$ 3,043,815	\$ 2,911,294	\$ 2,911,294
51 Taxes	3,149,818	3,043,815	2,911,294	2,911,294
51110 Current Taxes	3,085,855	2,983,012	2,871,294	2,871,294
51120 Delinquent Property Taxes	31,408	33,326	20,000	20,000
51160 Penalty & Interest	32,555	27,477	20,000	20,000
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	2,784,438	3,044,438	3,081,938	2,634,938
74 General Operating Expenses	2,900	400	400	400
74085 Bank Service Charge	2,900	400	400	400
78 Special Expenditures	2,781,538	3,044,038	3,081,538	2,634,538
78400 Bond Principal	-	1,050,000	1,140,000	750,000
78401 Interest & Fiscal Agent Fees	2,781,538	1,994,038	1,941,538	1,884,538
Revenues Over(Under) Expenditures	365,380	(623)	(170,644)	276,356
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	365,380	(623)	(170,644)	276,356
Fund Balance, Beginning of Year	87,751	453,131	452,508	281,864
Fund Balance, End of Year	\$ 453,131	\$ 452,508	\$ 281,864	\$ 558,220

CAPITAL PROJECTS FUNDS

Supplemental Information

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

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**Potter County, Texas
Capital Projects Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24**

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 14,184	\$ 45,839	\$ 10,000	\$ 150,000
55 Rents & Recoveries	-	-	-	-
55548 Miscellaneous Recoveries	-	-	-	-
57 Other Revenue	14,184	45,839	10,000	150,000
57711 Interest on Investments	14,184	45,839	10,000	150,000
Expenditures	135,250	102,817	425,000	350,000
70 Capital Outlay	72,279	101,870	300,000	300,000
70500 Capital Equipment - General Administrative	-	26,870	250,000	250,000
70500 Capital Equipment - Tax	-	75,000	-	-
70500 Capital Equipment - Public Safety/Public Service	-	-	-	-
70600 Land	-	-	-	-
70650 Construct, Remodel & Repair - General Administr	-	-	50,000	50,000
70650 Construct, Remodel & Repair - Courthouse	72,279	-	-	-
70650 Construct, Remodel & Repair - Courts Building	-	-	-	-
70650 Construct, Remodel & Repair - Fire/Rescue	-	-	-	-
70650 Construct, Remodel & Repair - Santa Fe Building	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
72500 Education & Travel	-	-	-	-
73 Contract Services	62,971	947	50,000	50,000
73675 Contract Services - Software Maintenance	-	-	50,000	50,000
73560 Contract Services - G&A	32,850	-	-	-
73560 Contract Services - Courts Building	-	-	-	-
73560 Contract Services - Road & Bridge	-	-	-	-
73560 Contract Services - Detention Center	30,121	947	-	-
77 Building Repairs & Maintenance	-	-	75,000	-
77000 Building Maintenance - Courthouse	-	-	75,000	-
77000 Building Maintenance - Courts Building	-	-	-	-
77000 Building / Grounds Maintenance - Leased Buildin	-	-	-	-
77000 Building Maintenance - Detention Center	-	-	-	-
77000 Building Maintenance - Bowie Annex	-	-	-	-
Revenues Over(Under) Expenditures	(121,066)	(56,978)	(415,000)	(200,000)
Other Financing Sources (Uses)				
Issuance of Tax Notes	-	-	-	-
Issuance Costs on Notes	-	-	-	-
Operating Transfers In	1,500,000	500,000	500,000	500,000
Operating Transfers Out	(7,750,000)	(1,250,000)	(1,250,000)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,371,066)	(806,978)	(1,165,000)	300,000
Fund Balance, Beginning of Year	12,022,083	5,623,201	4,816,223	3,651,223
Fund Balance, End of Year	\$ 5,623,201	\$ 4,816,223	\$ 3,651,223	\$ 3,951,223

Potter County, Texas
District Courts Building Construction Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Revenues	\$ 51,032	\$ 169,594	\$ 2,500	\$ 100,000
57 Other Revenue	51,032	169,594	2,500	100,000
57424 Bond Proceeds	-	-	-	-
57771 Interest on Investments	51,032	169,594	2,500	100,000
Expenditures	14,638,471	32,941,989	8,551,194	4,300,000
70 Capital Outlay	2,694,749	32,440,977	7,762,474	3,600,000
70500 Capital Equipment	-	-	-	-
70650 Construction Remodeling & Repairs	2,694,749	32,440,977	7,762,474	3,600,000
73 Contract Services	11,943,722	501,012	788,720	700,000
73675 Contract Services	11,943,722	501,012	788,720	700,000
74 General Operating Expenses	-	-	-	-
74000 Stationery & Supplies	-	-	-	-
74700 Non-Capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76610 Equipment Rental	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repair & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(14,587,439)	(32,772,395)	(8,548,694)	(4,200,000)
Other Financing Sources (Uses)				
Operating Transfers In	7,750,000	1,250,000	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(6,837,439)	(31,522,395)	(8,548,694)	(4,200,000)
Fund Balance, Beginning of Year	51,945,916	45,108,477	13,586,082	5,037,388
Fund Balance, End of Year	\$ 45,108,477	\$ 13,586,082	\$ 5,037,388	\$ 837,388

INTERNAL SERVICE FUNDS

Health & Life Insurance Fund

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

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Potter County, Texas
Health & Life Insurance Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2023-24

	Actual 2020-21	Actual 2021-22	Estimate 2022-23	Budget 2023-24
Operating Revenues	7,635,927	7,516,309	7,217,000	7,450,000
53 Intergovernmental Revenue	-	-	-	-
53201 County Contributions	-	-	-	-
55 Rents & Recoveries	5,803	5,004	-	-
55531 Recoveries	5,803	5,004	-	-
58 Other Revenue	7,630,124	7,511,305	7,217,000	7,450,000
58330 Premiums	7,444,348	7,303,726	7,027,000	7,250,000
58330 Cobra Premiums	-	-	-	-
58330 Retiree Premiums	185,776	207,579	190,000	200,000
Operating Expenses	6,834,702	7,589,590	7,224,499	7,550,000
73 Contract Services	36,667	180,000	150,000	150,000
73560 Contract Services	36,667	180,000	150,000	150,000
74 General Operating Expenses	-	1,000	-	-
74000 Stationery & Supplies	-	1,000	-	-
79 Other Expenditures	6,798,035	7,408,590	7,074,499	7,400,000
79240 Insurance Premiums	-	-	-	-
79242 Vision Insurance Premiums	77,077	74,610	82,000	25,000
79244 Dental Insurance Premiums	377,863	367,811	380,000	75,000
79246 Basic/Voluntary Life Premiums	155,179	158,193	160,000	33,000
79250 Third Party Admin Fees	1,022,482	1,109,120	1,135,029	1,092,000
79600 Pharmacy Claims	-	-	1,914,970	2,500,000
79600 Medical Claims	5,165,434	5,698,856	3,027,500	3,300,000
79600 Juvenile Probation Claims	-	-	220,000	220,000
79600 Retiree Claims	-	-	150,000	150,000
79600 Cobra Claims	-	-	5,000	5,000
Net Operating Income	801,225	(73,281)	(7,499)	(100,000)
Non-operating Income				
57 Other Revenue				
57711 Interest on Investments	6,086	32,014	7,500	150,000
Net Income (Loss)	807,311	(41,267)	1	50,000
Net Position at Beginning of Year	2,676,254	3,483,565	3,442,298	3,442,299
Operating Transfers	-	-	-	-
Net Position at End of Year	3,483,565	3,442,298	3,442,299	3,492,299