

Budget



Fiscal Year
2022-23



Potter County, Texas Budget for Fiscal Year 2023

This budget will raise more total property taxes than last year's budget by \$2,683,732 or 2.50%, and of that amount, \$587,736 is tax revenue to be raised from new property added to the tax roll this year.

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

Comparative Tax Rates		
Tax Rates	FY22	FY23
Property Tax Rate	0.70595	0.64725
No New Revenue Tax Rate	0.69105	0.63145
No New Revenue Maintenance and Operations Tax Rate	0.63446	0.59424
Voter Approval Rate	0.74514	0.70112
Debt Rate	0.05538	0.05931

DEBT OBLIGATIONS	FY22	FY23
Series 2016 Certificates of Obligation	17,805,000	16,850,000
Series 2017 Tax Notes	2,800,000	1,885,000
Series 2019 Certificates of Obligation	49,625,000	48,575,000
Total Debt Obligations	70,230,000	67,310,000

Potter County, Texas
2022-23

Table of Contents

	Page
<i>Introductory</i>	
Order Setting Tax Rate	1
Summary of Property Tax Rates	2
Principal Officials	3
Organizational Chart of County	4
<i>Combined Budget</i>	
Revenues and Expenditures Graphs	5
Budgets by Fund Graphs	6
Combined Revenues and Expenditures Budget	7
<i>General Fund</i>	
Revenues and Expenditures Graphs	9
Expenditures by Category Graph	10
Revenues and Expenditures Summary	11
Revenue Detail	12
Expenditures Summary	15
<i>Expenditures By Type</i>	
County Judge	17
County Commissioners	17
Human Resources	17
Information Technology	17
Information and Records Management	17
General Administrative Expenditures	17
County Auditor	17
County Treasurer	17
Purchasing Agent	17
Collections	18
Tax Assessor/Collector	18
Facilities Maintenance	18
Courthouse	18
Courts Building	18
Library Building	18
Extension Service Building	18
Santa Fe Building	18
Baseball Stadium	18
JP#3 Office	18
Bowie Annex	18
W. 6th Street Annex	18
Law Enforcement Center	18
Vehicle Maintenance Garage	18
Fire Stations #1 & #3	18
Elections / Voter Registration	19
County Clerk	19
District Clerk	19
Court of Appeals	19

Table of Contents - continued

General Fund - continued

Expenditures By Type

Specialty Courts	19
47th District Court	19
108th District Court	19
181st District Court	19
251st District Court	19
320th District Court	19
Associate Judge - Child Support	19
Associate Judge - Child Protection	19
County Court at Law #1	20
Veterans' Treatment Court	20
County Court at Law #2	20
Mental Health Specialty Court	20
Justice of the Peace, Precinct #1	20
Justice of the Peace, Precinct #2	20
Justice of the Peace, Precinct #3	20
Justice of the Peace, Precinct #4	20
Jury and Jury Related	20
County Attorney	20
District Attorney	20
Bail Bond Board Administration	20
General Judicial Expenditures	21
Managed Assigned Counsel	21
Public Defender	21
CPS Counsel	21
Forensic Science Lab	21
Constable, Precinct #1	21
Constable, Precinct #2	21
Constable, Precinct #3	21
Constable, Precinct #4	21
Sheriff - Enforcement	21
Public Service	21
Fire/Rescue Department	22
Detention Center	22
Community Supervision and Corrections	22
Juvenile Probation	22
Court Supervised Release Program	22
Mental Health and Specialty Services	22
County Extension Services	22
Family Crime Unit	22
Victim Assistance-VOCA	22
Victim Assistance-VLCG	22
Road and Bridge Department	22
Capital Outlay	23
Other Financing Uses	23

Special Revenue Funds

Combined Budget	25
---------------------------	----

Special Revenue Funds - continued

Revenues and Expenditures by Type

- County Assistance District #1 29
- ARPA 30
- Law Library Fund 30
- Courthouse Security Fund 31
- Justice Court Building Security Fund 32
- County Clerk Records Management Fund 32
- Court Records Management Fund 33
- District Clerk Records Management Fund 33
- Justice Court Technology Fund 34
- County Clerk/District Clerk Technology Fund 34
- County Attorney Forfeiture Fund 35
- County Attorney Federal Forfeiture Fund 35
- Panhandle Auto Burglary and Theft Unit 36
- Federal Law Enforcement Grants Fund 36

Debt Service Funds

- Combined Budget 38
- Revenues and Expenditures by Type
 - Debt Service Fund 2016 Series Certificates of Obligation 39
 - Debt Service Fund 2017 Series Tax Notes 40
 - Debt Service Fund 2019 Series Certificates of Obligation 41
- Schedule of Debt Service 42

Capital Projects Fund

- Combined Budget 45
- Revenues and Expenditures by Type
 - Capital Projects Fund 46
 - District Courts Bulidng Construction Fund 47

Internal Service Funds

- Revenues and Expenditures by Type
 - Health & Life Insurance Fund 49

Capital Outlay

- Equipment 51
- Vehicle Fleet Management 53
- Personnel 55

Supplementary Schedule of Expenditures by Line Item

General Fund

- County Judge 58
- County Commissioners 58
- Human Resources 58
- Information Technology 59
- Information and Records Management 59
- General Administrative Expenditures 60
- County Auditor 60
- County Treasurer 60
- Purchasing Agent 61
- Collections 61
- Tax Assessor/Collector 61
- Facilities Maintenance 62

Supplementary Schedule of Expenditures by Line Item
General Fund - continued

Courthouse	62
Courts Building	62
Library Building	62
Extension Service Building	62
Santa Fe Building	63
Baseball Stadium	63
JP#3 Office	63
Bowie Annex	63
W. 6th Annex	63
Law Enforcement Center	63
Vehicle Maintenance Garage	63
Fire Stations #1 & #3	63
Elections / Voter Registration	64
County Clerk	64
District Clerk	65
Court of Appeals	65
Specialty Court	65
47th District Court	65
108th District Court	66
181st District Court	66
251st District Court	66
320th District Court	67
Associate Judge - Child Support	67
Associate Judge - Child Protection	67
County Court at Law #1	67
Veterans' Treatment Court (formerly 5305)	67
County Court at Law #2	68
Mental Health Specialty Court	68
Justice of the Peace, Precinct #1	69
Justice of the Peace, Precinct #2	69
Justice of the Peace, Precinct #3	69
Justice of the Peace, Precinct #4	70
Jury and Jury Related	70
County Attorney	70
District Attorney	71
Bail Bond Board Administration	71
General Judicial Expenditures	71
Managed Assigned Counsel	72
Public Defenders Office	72
CPS Counsel	72
Forensic Science Lab	73
Constable, Precinct #1	73
Constable, Precinct #2	73
Constable, Precinct #3	73
Constable, Precinct #4	74
Sheriff - Enforcement	74

Supplementary Schedule of Expenditures by Line Item

Special Revenue Funds

Sheriff Offices . . . . .	.75
Public Service . . . . .	.75
Fire/Rescue Department . . . . .	.75
Detention Center . . . . .	.76
Community Supervision and Corrections . . . . .	.77
Juvenile Probation . . . . .	.77
Court Supervised Release Program . . . . .	.77
Mental Health - Community Services . . . . .	.78
County Extension Services . . . . .	.78
Family Crime Unit . . . . .	.78
Victim Assistance-VOCA . . . . .	.79
Victim Assistance-VCLG . . . . .	.79
Road and Bridge Department . . . . .	.79
Capital Outlay . . . . .	.80
Other Financing Uses . . . . .	.80
County Assistance District #1 . . . . .	.82
American Rescue Plan Act (ARPA) . . . . .	.83
Law Library Fund . . . . .	.84
Courthouse Security Fund . . . . .	.85
Justice Court Building Security Fund . . . . .	.86
County Clerk Records Management Fund . . . . .	.87
Court Records Management Fund . . . . .	.88
District Clerk Records Management Fund . . . . .	.89
Justice Court Technology Fund . . . . .	.90
County Clerk/District Clerk Technology Fund . . . . .	.91
County Attorney Forfeiture Fund . . . . .	.92
County Attorney Federal Forfeiture Fund . . . . .	.93
Panhandle Auto Burglary and Theft Unit . . . . .	.94
Federal Law Enforcement Grants Fund . . . . .	.95
<i>Debt Service Funds</i>	
Debt Service Fund 2016 Series Certificates of Obligation . . . . .	.97
Debt Service Fund 2017 Series Tax Notes . . . . .	.98
Debt Service Fund 2019 Series Certificates of Obligation . . . . .	.99
<i>Capital Projects Funds</i>	
Capital Projects Fund . . . . .	.101
District Courts Building Construction Fund . . . . .	.102
<i>Internal Service Fund</i>	
Health & Life Insurance Fund . . . . .	.104

IN THE
POTTER COUNTY COMMISSIONERS COURT
POTTER COUNTY, TEXAS

ORDER SETTING POTTER COUNTY PROPERTY TAX RATE
FISCAL YEAR 2022-23

On the 12th day of September, 2022, 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, 2022 be set at:

.58794 per \$100 Maintenance & Operation
.05931 per \$100 Debt Service
.64725 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 2.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$15.80.

Adopted the 12th day of September, 2022.


Honorable Nancy Tanner
County Judge

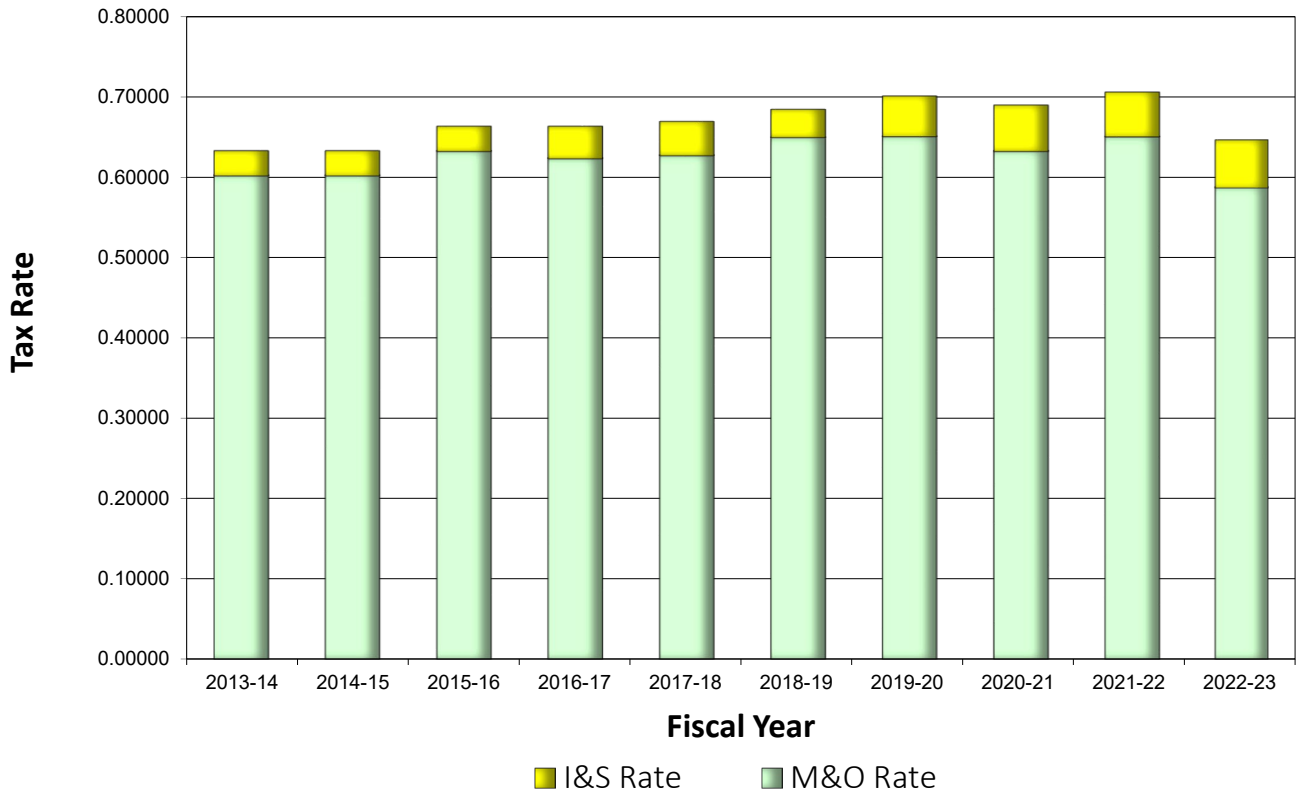
ATTEST:


Julie Smith, Potter County Clerk



Potter County, Texas
Property Tax Rates & Tax Levies

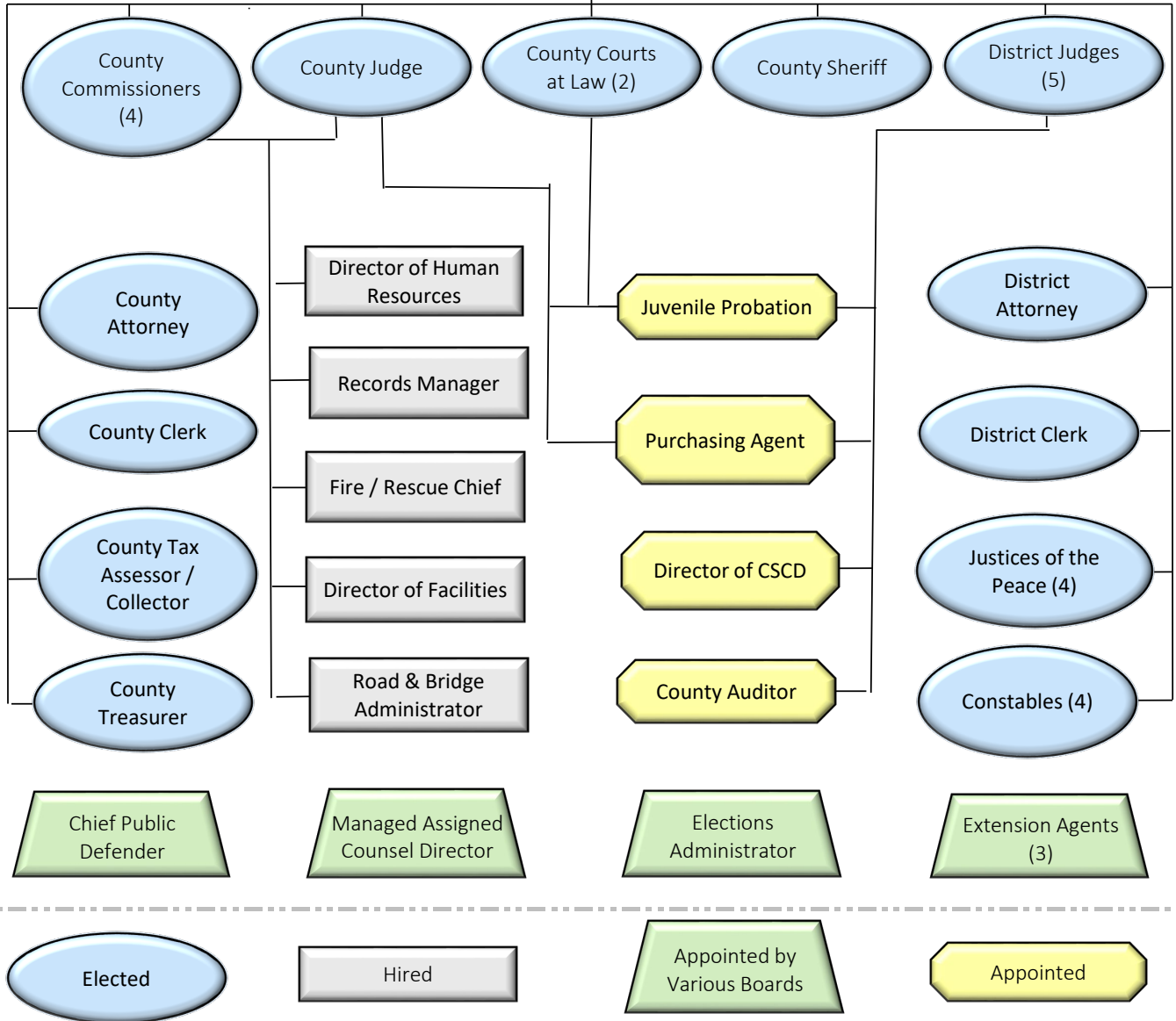
Fiscal Year	Total Appraised Value	M&O Rate	I&S Rate	Total Tax Rate	No New Revenue Rate (NNR)	Change Over NNR Rate
2013-14	8,567,142,085	0.60272	0.03130	0.63402	0.62076	2.14%
2014-15	8,900,154,770	0.60270	0.03132	0.63402	0.62869	0.85%
2015-16	9,109,905,227	0.63306	0.03096	0.66402	0.63391	4.75%
2016-17	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	(0.00)
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%



Potter County, Texas
County Officials

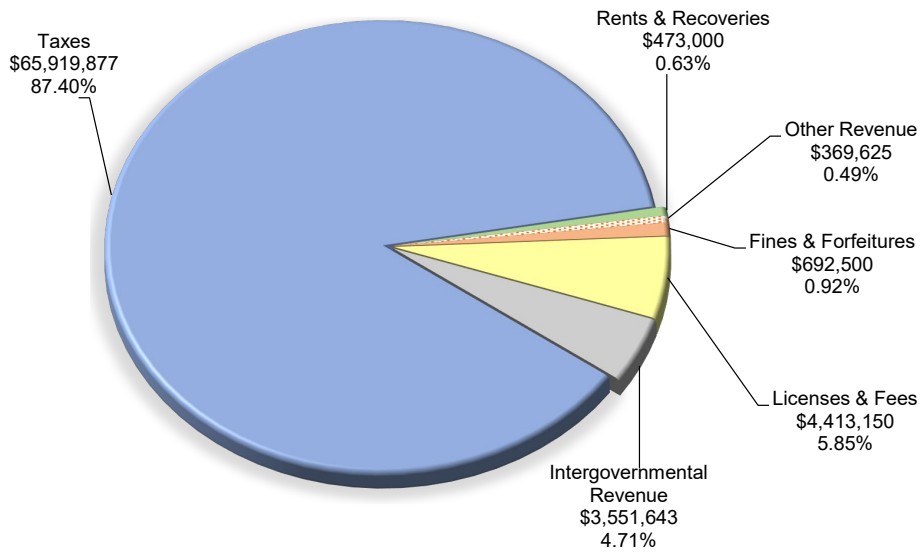
Nancy TannerCounty Judge
H. R. KellyCommissioner, Precinct #1
Robert RuizCommissioner, Precinct #2
John CoffeeCommissioner, Precinct #3
Alphonso VaughnCommissioner, Precinct #4
Dee JohnsonJudge, 47th District Court
Douglas WoodburnJudge, 108th District Court
Titiana FraustoJudge, 181st District Court
Ana EstevezJudge, 251st District Court
Pamela SirmonJudge, 320th District Court
Randall SimsDistrict Attorney
Stephnie MenkeDistrict Clerk
Walt WeaverJudge, County Court at Law #1
Matt HandJudge, County Court at Law #2
C. Scott BrumleyCounty Attorney
Julie SmithCounty Clerk
Sherri AylorTax Assessor/Collector
Leann JenningsCounty Treasurer
Brian ThomasCounty Sheriff
Debra HornJustice of the Peace, Precinct #1
Robert TaylorJustice of the Peace, Precinct #2
Gary JacksonJustice of the Peace, Precinct #3
Thomas JonesJustice of the Peace, Precinct #4
Darryl WertzConstable, Precinct #1
Georgia EstradaConstable, Precinct #2
Robert "Chip" ParkerConstable, Precinct #3
Idella JacksonConstable, Precinct #4
Chris LonningPurchasing Agent
Jack DossettCounty Auditor

Potter County, Texas Organization Chart

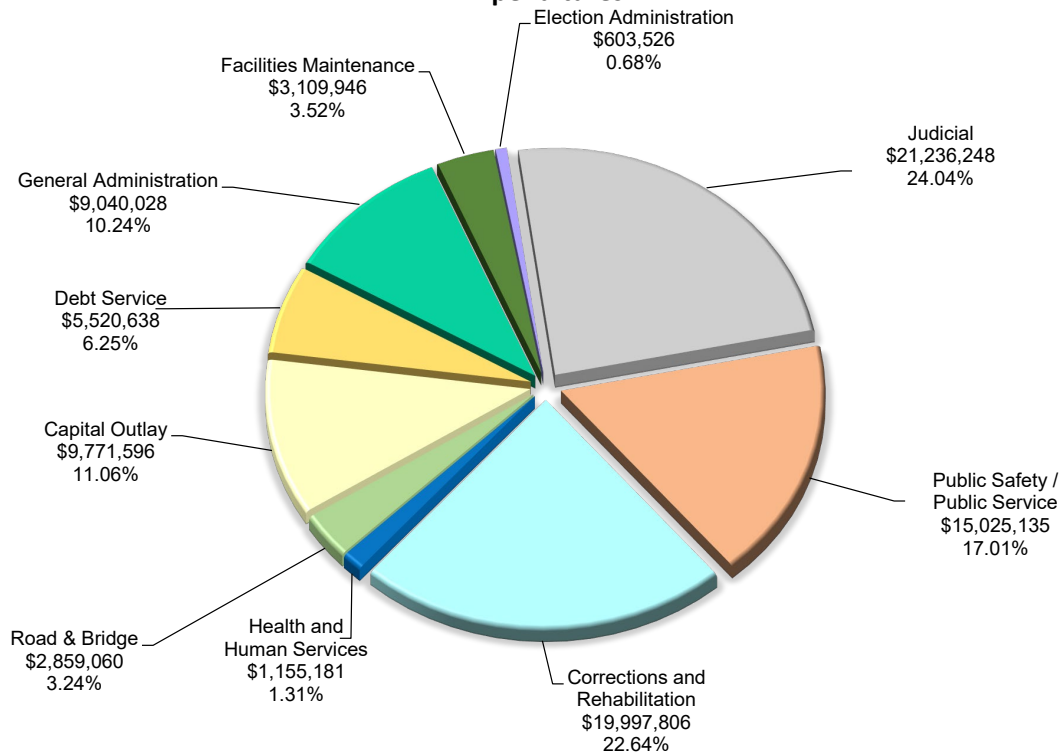


**Potter County, Texas
Combined Budgets
2022-23**

Revenues

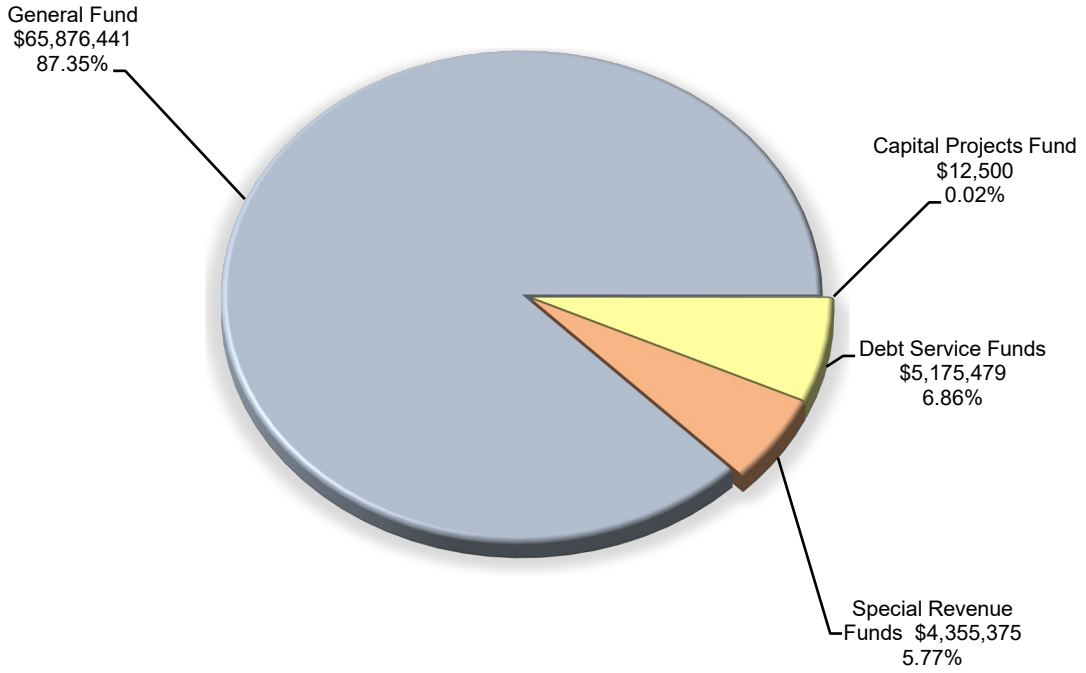


Expenditures

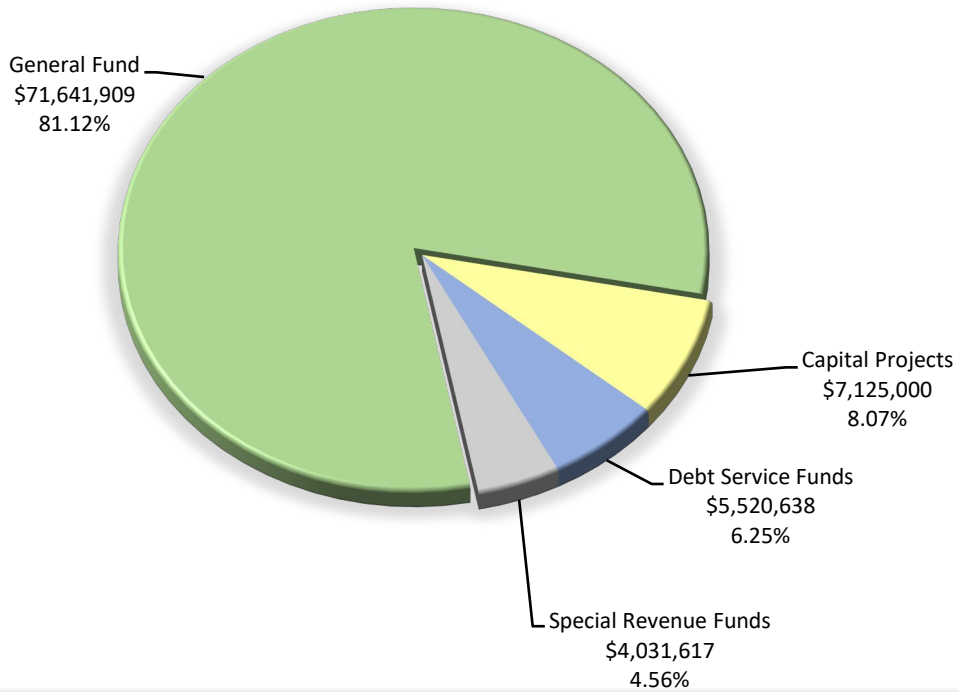


**Potter County, Texas
Budgets by Fund
2022-23**

Revenues



Expenditures



**Potter County, Texas
Revenues and Expenditures
Combined Budget
2022-23**

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Totals (Memo Only)
Revenues	\$ 65,876,441	\$ 4,355,375	\$ 5,175,479	\$ 12,500	\$ 75,419,795
Taxes	57,053,398	3,700,000	5,166,479	-	65,919,877
Licenses & Fees	4,138,400	274,750	-	-	4,413,150
Intergovernmental Revenue	3,189,643	362,000	-	-	3,551,643
Fines & Forfeitures	692,500	-	-	-	692,500
Rents & Recoveries	473,000	-	-	-	473,000
Other Revenue	329,500	18,625	9,000	12,500	369,625
Expenditures	71,641,909	4,031,617	5,520,638	7,125,000	88,319,164
General Administration	9,040,028	-	-	-	9,040,028
Facilities Maintenance	3,109,946	-	-	-	3,109,946
Election Administration	603,526	-	-	-	603,526
Judicial	20,454,814	781,434	-	-	21,236,248
Public Safety / Public Service	13,930,926	1,094,209	-	-	15,025,135
Corrections and Rehabilitation	19,997,806	-	-	-	19,997,806
Health and Human Services	1,155,181	-	-	-	1,155,181
Road & Bridge	2,859,060	-	-	-	2,859,060
Capital Outlay	490,622	2,155,974	-	7,125,000	9,771,596
Bond Payment	-	-	5,520,638	-	5,520,638
Revenues Over (Under) Expenditures	(5,765,468)	323,758	(345,159)	(7,112,500)	(12,899,369)
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	(3,327,048)	385,338	(345,159)	(6,612,500)	(9,899,369)
Fund Balance, Beginning of Year	28,514,118	3,267,922	3,170,305	44,969,610	79,921,955
Fund Balance, End of Year	\$ 25,187,070	\$ 3,653,260	\$ 2,825,146	\$ 38,357,110	\$ 70,022,586

GENERAL FUND

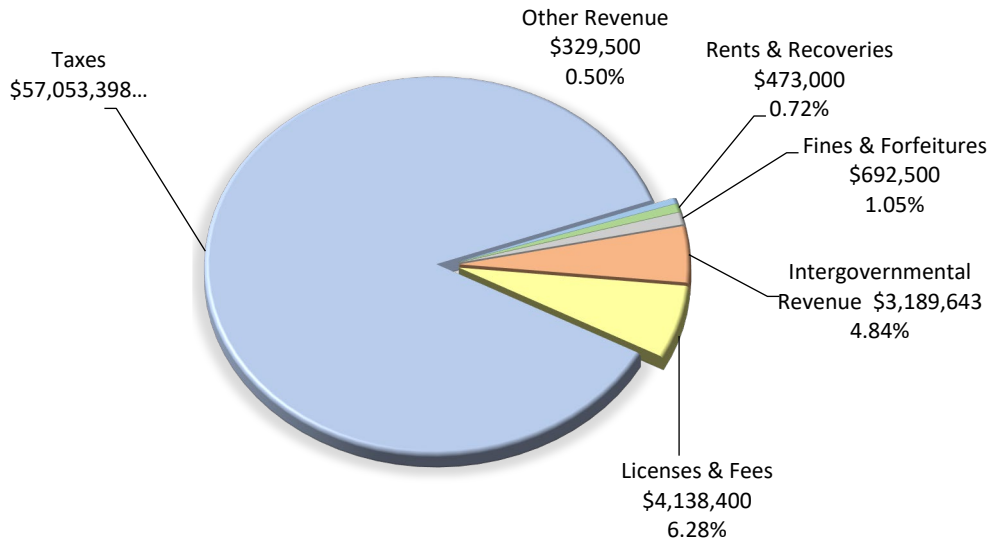
expenditures necessary to carry out basic governmental activities of the County, such as general administration, prosecution, tax collection, judicial, law enforcement, etc. Appropriations are made from the fund annually.

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.

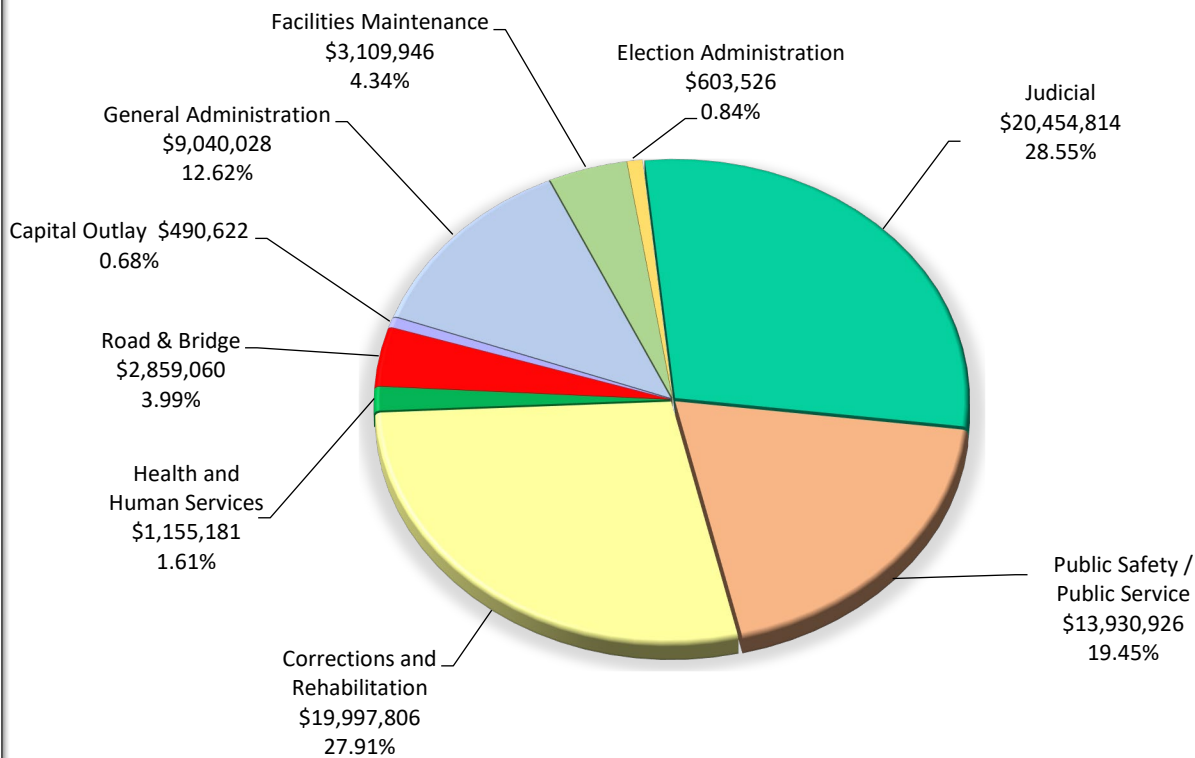
General Fund expenditures are made primarily for current day-to-day operating expenses and equipment.

Potter County, Texas General Fund Budget 2022-23

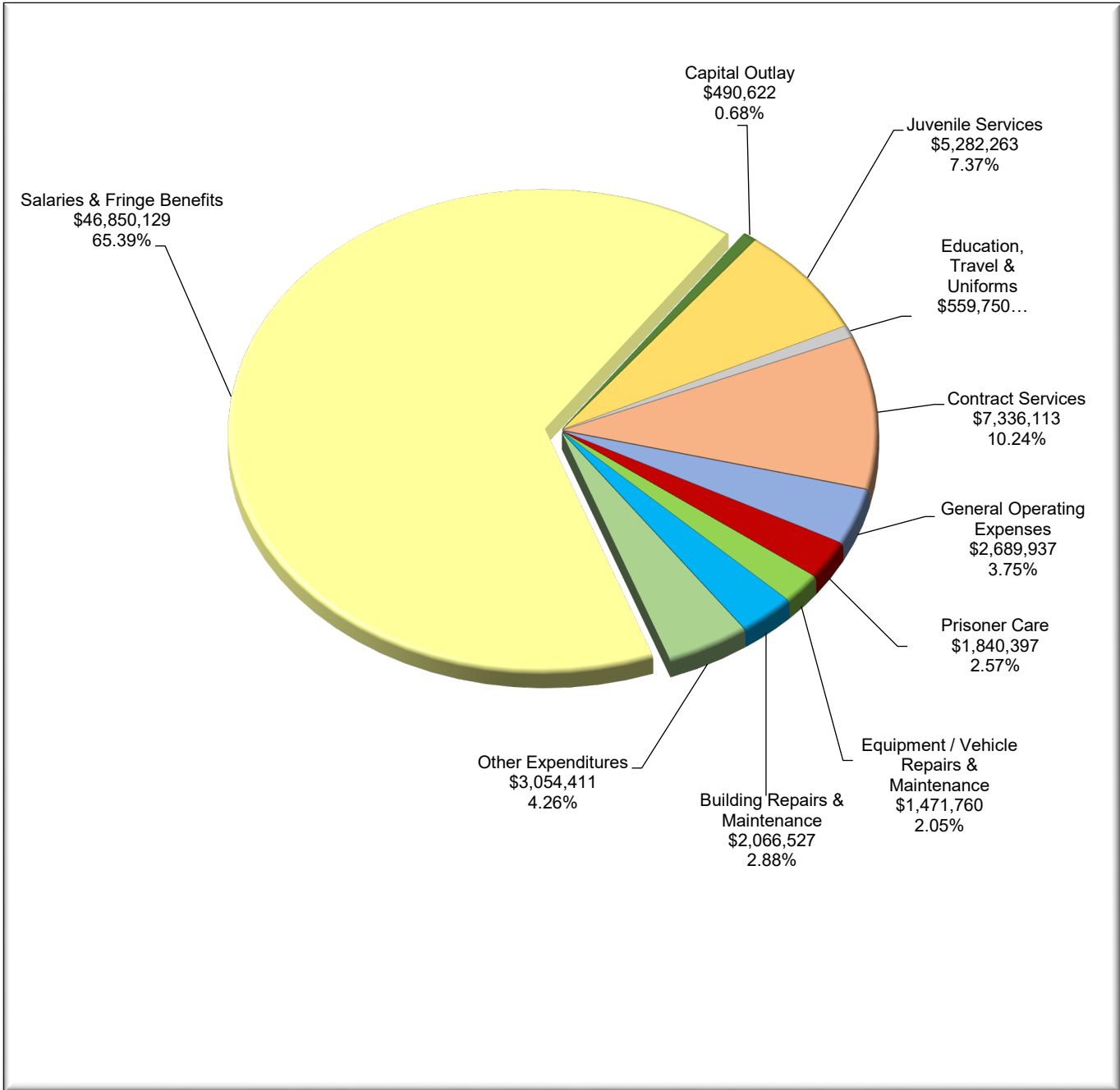
Revenues



Expenditures



**Potter County, Texas
General Fund Budget
Expenditures by Category
2022-23**



**Potter County, Texas
General Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenue	\$ 62,724,050	\$ 63,140,166	\$ 64,461,680	\$ 65,876,441
Taxes	53,859,049	53,660,810	55,644,704	57,053,398
Licenses & Fees	3,994,414	4,119,583	3,997,500	4,138,400
Intergovernmental Revenue	2,726,163	3,673,863	3,258,976	3,189,643
Fines & Forfeitures	742,365	666,188	842,000	692,500
Rents & Recoveries	585,458	753,467	502,000	473,000
Other Revenue	816,601	266,255	216,500	329,500
Expenditures	57,994,776	59,634,179	68,515,163	71,641,909
General Administration	7,884,302	7,098,727	8,576,238	9,040,028
Facilities Maintenance	2,282,325	2,549,114	3,063,070	3,109,946
Election Administration	485,420	584,295	678,436	603,526
Judicial	15,011,429	15,755,133	19,126,309	20,454,814
Public Safety / Public Service	11,581,867	11,937,134	12,945,491	13,930,926
Corrections and Rehabilitation	16,586,760	18,149,941	19,177,885	19,997,806
Health and Human Services	948,662	948,885	1,066,757	1,155,181
Road & Bridge	2,267,383	2,120,905	2,695,910	2,859,060
Capital Outlay	946,628	490,045	1,185,067	490,622
Revenues Over(Under) Expenditures	4,729,274	3,505,987	(4,053,483)	(5,765,468)
Other Financing Sources (Uses)				
Operating Transfers In	421,011		-	3,000,000
Operating Transfers Out	(1,548,100)	(1,643,136)	(561,580)	(561,580)
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	3,602,185	1,862,851	(4,615,063)	(3,327,048)
Fund Balance at Beginning of Year	27,664,145	31,266,330	33,129,181	28,514,118
Fund Balance at Year End	\$ 31,266,330	\$ 33,129,181	\$ 28,514,118	\$ 25,187,070

**Potter County, Texas
General Fund
Revenues
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
51 Taxes	\$ 53,859,049	\$ 53,660,810	\$ 55,644,704	\$ 57,053,398
51110 Current Property Tax	51,493,915	51,718,224	53,807,824	55,112,818
51120 Delinquent Property Tax	1,035,721	516,422	554,000	554,000
51150 Payment In Lieu Of Taxes	101,638	103,078	103,080	103,080
51151 Bishop Ranches	29,430	25,264	12,000	12,000
51152 Riker Lane	1,787	2,985	1,500	1,500
51160 Tax Penalty & Interest	516,862	545,607	480,000	480,000
51162 Rendition Penalty Fee	77,671	68,677	61,300	75,000
51165 Mixed Beverage Tax	487,636	617,336	580,000	600,000
51170 Excess Proceeds	114,389	63,217	45,000	115,000
52 Licenses and Fees	3,994,414	4,119,583	3,997,500	4,138,400
52211 Fees of Office				
1100 County Judge	11,082	13,486	10,000	10,000
1210 County Treasurer	38,990	42,692	45,000	39,000
1300 Tax Assessor/Collector	397,301	409,119	375,000	425,000
2100 County Clerk	414,879	489,198	425,000	425,000
2110 District Clerk	226,186	215,359	250,000	200,000
2210 Justice of the Peace, Precinct #1	27,548	31,198	33,000	30,000
2220 Justice of the Peace, Precinct #2	13,273	13,646	13,500	13,500
2230 Justice of the Peace, Precinct #3	23,043	23,250	31,000	25,000
2240 Justice of the Peace, Precinct #4	17,790	18,500	18,000	18,000
2260 County Attorney	11,328	16,846	15,250	13,000
2270 District Attorney	509	273	500	500
2280 Bailiff	6,935	5,760	5,500	2,500
3110 Constable, Precinct #1	55,504	59,770	60,000	73,000
3120 Constable, Precinct #2	12,420	13,140	15,000	15,000
3130 Constable, Precinct #3	11,595	17,972	15,000	15,000
3140 Constable, Precinct #4	57,600	52,797	55,000	55,000
3160 Sheriff - Enforcement	361,762	358,749	355,000	355,000
52212 Steno Fees	21,869	18,997	20,000	22,500
52219 Guardianship Fee	7,480	8,603	8,000	8,500
52222 Jury Fees	6,796	9,310	8,600	8,600
52223 Tax Certificate Fees	2,200	1,950	1,500	1,500
52224 Vehicle Registration Fees	1,030,136	990,944	990,950	1,125,000
52225 Video Rec Elec Dev Fees	1,817	2,376	2,000	2,500
52226 Traffic Control Fees	4,036	4,292	4,600	4,200
52228 Child Safety Fees	-	12	-	-
52229 Notary Fees	10	15	-	-
52232 Drug Court Fee	10,826	15,121	14,000	14,000
52233 Archive Fee - County Clerk	88,170	97,655	93,000	93,000
52233 Archive Fee - District Clerk	20,306	18,777	20,000	10,000
52235 Time Payment Fees	14,765	10,061	10,000	10,000
52246 Child Abuse Prev/Graffiti Eradication Fees	901	1,457	1,000	1,000
52251 Beer, Wine, & Liquor Licenses	68,253	78,902	70,000	75,000
52255 Bail Bond Employment Application Fees	60	150	-	-
52255 Bail Bond Application Fees	1,000	2,500	2,000	2,000
52257 Family Protection Fee	5,430	5,940	5,500	5,500
52258 Probate Continuing Education Fees	2,000	2,071	2,000	1,000
52260 Road and Bridge Fees	1,009,910	1,048,016	1,008,000	1,000,000
52261 Culvert Fees	3,500	9,696	5,500	5,500
52262 Truancy Court Cost	380	100	100	100
52264 Truancy & Prevention Fees	6,824	10,883	9,000	9,000
52265 Court Facility Fee				15,000
52266 Language Access Fee				10,000

-- continued --

53 Intergovernmental Revenue -- continued		2,726,163	3,673,863	3,245,590	3,189,643
53304	Lateral Road Fees	18,962	18,997	19,000	19,000
53305	State: EMS Grant	3,878	-	-	-
53308	S.S.A.: Jail Rosters	11,300	13,200	17,500	15,000
53309	Prisoner Travel Reimbursement	38,063	53,227	45,800	35,000
53313	State Supplement - County Judge	20,200	28,526	25,200	25,200
53313	State Supplement - County Court at Law #1	84,000	84,000	84,000	84,000
53313	State Supplement - County Court at Law #2	84,000	84,000	84,000	84,000
53313	State Supplement - County Attorney	-	84,000	42,000	42,000
53313	State Supplement - District Attorney	-	-	-	-
53315	Federal Grant-County Attorney VAWA	101,505	132,321	36,500	-
53315	Federal Grant-District Attorney VAWA	70,250	-	-	-
53316	Federal Grant-District Attorney VOCA	166,953	137,052	185,600	190,000
53316	State Grant-District Attorney VCLG	41,704	37,836	42,000	45,000
53317	Bingo Fees	222,173	252,791	225,000	225,000
53320	Peace Officer Allocation	17,092	15,390	-	-
53321	CSCD: Fiscal Service Fees	15,334	16,361	15,340	15,340
53324	Federal Grant-IV-E Legal Reimbursement	90,923	126,537	150,000	150,000
53325	Tobacco Settlement	27,286	24,438	22,500	22,500
53326	State Grant - Texas Indigent Defense Commission	158,383	75,716	825,960	965,205
53328	State Longevity - County Attorney	11,440	10,120	13,000	13,000
53328	State Longevity - District Attorney	33,637	32,440	32,000	32,400
53329	Federal Grant - Coronavisur Relief Fund	143,187	922,748	-	-
53329	9-1-1 Operations Support	110,477	58,283	65,000	65,000
53329	Federal Grant-Constable #2 JAG	-	-	-	-
53329	Federal Grant-County Attorney FBI Overtime	-	-	-	-

53 Intergovernmental Revenue					
53329	Grant-Texas A&M Forest Service	5,000	24,822	-	-
53329	State Grant - Sheriff - SB 292	-	-	-	-
53329	State Grant - Statewide Victim Notification Service	30,170	22,592	30,000	30,000
53329	State Grant - Veterans Treatment Program	14,894	-	-	-
53329	Private Grant - Elections CTCL	-	210,655	-	-
53329	State Grant - Paper Ballot Upgrade	-	87,143	233,000	-
53331	Randall County: District Courts	472,581	481,176	471,350	490,500
53332	Randall County: CSCD	184,938	188,131	158,000	158,000
53340	City of Ama: Fiber Optic/Data Center Access	33,000	20,250	27,000	27,000
53342	City of Ama: Victim Assistance-VOCA	37,488	37,838	37,840	38,678
53342	City of Ama: Victim Assistance-VLCG	23,484	23,709	23,710	23,850
53344	U.S. Treasury: SCAAP Awards	96,826	-	-	-
53348	U.S. Treasury: DEA Grants	27,231	35,282	-	-
53351	School Districts: Liaison Officer	293,850	298,396	298,400	358,080
53393	Tax Collection Fee: Other Entities	35,954	35,886	35,890	35,890

54 Fines and Forfeitures		742,365	666,188	842,000	692,500
54410	Fines and Forfeitures				
1100	County Judge	896	-	1,000	1,000
2130	47th District Court	40,584	39,756	62,000	40,000
2140	108th District Court	60,208	65,880	62,000	62,000
2150	181st District Court	30,043	24,218	62,000	27,500
2160	251st District Court	47,379	40,051	62,000	45,000
2170	320th District Court	61,109	52,835	62,000	62,000
2190	County Court at Law #1	66,030	60,492	80,000	62,000
2200	County Court at Law #2	55,427	45,699	85,000	50,000
2210	Justice of the Peace, #1	84,476	83,167	85,000	60,000
2220	Justice of the Peace, #2	34,523	28,072	28,000	30,000
2230	Justice of the Peace, #3	260,684	225,814	250,000	250,000
2240	Justice of the Peace, #4	1,006	205	3,000	3,000

-- continued --

55 Rents and Recoveries - continued	585,458	753,467	502,000	473,000
55519 Rental - Property	16,439	900	-	-
55531 Insurance Recoveries	50,024	102,897	50,000	60,000
55532 Copier Recoveries	13,765	8,268	15,000	15,000
55533 Telephone Recoveries	109,589	121,762	106,500	60,000
55534 Teletype Recoveries	802	856	1,000	1,000
55536 Burial Recoveries	2,244	3,935	4,000	5,000
55537 Witness Expense Recoveries	89	2,561	2,000	6,000
55538 Court Appointed Attorney Fee Recoveries	239,025	209,065	175,000	150,000
55539 Court Appointed Reporter Fee Recoveries	60	15	-	-
55540 Court Appointed Interpreter Fee Recoveries	230	306	-	-
55545 Mental Health Fee Recoveries	17,200	19,450	14,000	15,000
55548 Miscellaneous Recoveries	6,222	23,890	500	3,000
55549 Prior Year Recoveries	22,941	43,580	10,000	10,000
55550 Juror Pay Recoveries	27,268	18,360	20,000	30,000
55554 Prisoner Board Recoveries	200	1,400	-	-
55556 Sheriff Prisoner Medical & Dental Recoveries	22,187	146,646	65,000	65,000
55560 Sheriff Sale Property Recoveries	10,754	16,124	7,500	10,000
55562 Filing Fees/Abstracts of Judgment Recoveries	2,937	4,607	2,500	4,000
55565 Prisoner Co-Pay Recoveries	8,796	8,358	9,000	9,000
55569 Medical Recoveries	19,967	-	-	-
55576 Drug Court Recoveries	14,719	20,488	20,000	30,000
57 Other Revenue	816,601	266,255	216,000	329,500
57711 Interest on Investments	494,252	93,473	150,000	200,000
57721 Sale of Property	167,812	113,338	30,000	100,000
57722 Sale of Estrays	175	2,375	500	1,000
57776 Contribution: Victim Witness - VOCA	54	-	500	500
57790 Donations	50,000	7,400	-	-
57799 Miscellaneous	104,308	49,669	35,000	25,000
58224 CV- Judicial Support	-	-	-	3,000
Total Revenues	62,724,050	63,140,166	64,447,794	65,876,441
Other Financing Sources				
Operating Transfers In	-	-	-	3,000,000
Total Revenue and Other Financing Sources	\$ 62,724,050	\$ 63,140,166	\$ 64,447,794	\$ 68,876,441

**Potter County, Texas
General Fund
Expenditures Summary
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
General Administration	\$ 7,884,302	\$ 7,098,727	\$ 8,576,238	\$ 9,040,028
1100 County Judge	253,272	251,613	267,696	277,670
1110 County Commissioners	238,790	240,166	281,089	291,145
1120 Human Resources	328,005	352,422	403,075	422,186
1130 Information Technology	2,270,771	1,792,428	1,996,401	2,228,413
1140 Information and Records Management	496,184	399,035	517,436	523,684
1150 General Administrative	1,376,615	1,112,981	1,985,451	1,952,551
1200 County Auditor	720,590	747,948	783,031	923,456
1210 County Treasurer	246,215	253,874	267,569	277,604
1220 Purchasing Agent	391,487	371,543	515,790	530,367
1230 Collections	225,547	200,579	-	-
1300 Tax Assessor/Collector	1,336,826	1,376,138	1,558,700	1,612,952
Facilities Maintenance	2,282,325	2,549,114	3,063,070	3,109,946
1400 Facilities Maintenance Department	1,534,979	1,589,542	1,748,641	1,800,822
1405 Courthouse	140,029	172,149	248,888	248,888
1410 Courts Building	154,226	212,468	278,822	278,822
1415 Library Building	7,829	8,446	10,100	10,100
1420 Extension Services Building	12,661	13,414	16,950	18,150
1440 Santa Fe Building	286,554	291,760	516,255	512,250
1455 Baseball Stadium	2,706	573	6,000	6,000
1460 JP#3 Office Building	12,068	13,910	14,700	14,700
1465 Bowie Annex	11,626	67,088	28,000	23,000
1475 W. 6th Annex	5,512	3,796	-	-
1480 Law Enforcement Center	80,456	117,369	131,414	133,914
1481 Vehicle Maintenance Garage	23,930	30,514	29,000	29,000
1490 Fire Station #3	9,749	28,085	34,300	34,300
Election Administration	485,420	584,295	678,436	603,526
1500 Elections / Voter Registration	485,420	584,295	678,436	603,526
Judicial	15,011,429	15,755,146	19,126,309	20,454,814
2100 County Clerk	1,206,412	1,103,779	1,259,076	1,306,268
2110 District Clerk	1,236,958	1,390,817	1,625,177	1,653,566
2120 Court of Appeals	9,829	10,321	10,342	10,302
2125 Specialty Courts	-	26,176	48,060	48,010
2130 47th District Court	347,981	345,737	399,254	413,550
2140 108th District Court	373,865	360,372	399,254	412,320
2150 181st District Court	333,431	383,795	399,247	416,382
2160 251st District Court	367,227	353,072	399,325	414,780
2170 320th District Court	365,828	359,226	396,747	417,093
2175 Associate Judge Child Support	923	493	1,866	1,500
2185 Associate Judge Child Protection	311	38,729	14,470	45,132
2190 County Court at Law #1	545,967	548,487	588,075	611,017
2191 Veterans' Treatment Court	98,819	89,226	73,719	75,545
2200 County Court at Law #2	527,091	541,966	584,770	597,400
2201 Mental Health Specialty Court	-	-	72,469	51,624
2210 Justice of the Peace, Precinct #1	305,718	300,902	332,957	348,133
2220 Justice of the Peace, Precinct #2	246,531	246,191	271,751	283,187
2230 Justice of the Peace, Precinct #3	310,800	312,179	340,592	353,613

Judicial -- continued

2240	Justice of the Peace, Precinct #4	249,047	249,108	270,973	281,539
2250	Jury and Jury Related	262,768	247,212	382,541	396,482
2260	County Attorney	2,529,506	2,556,518	2,763,987	2,694,150
2270	District Attorney	3,376,489	3,460,212	3,960,073	4,019,128
2275	Bail Bond Board Administration	880	-	2,000	2,000
2280	General Judicial	2,315,048	2,830,628	1,391,706	1,377,500
2282	Managed Assignend Counsel	-	-	2,219,612	3,019,143
2290	Public Defender	-	-	733,382	1,011,266
2295	CPS Counsel	-	-	184,884	194,184

Public Safety / Public Service		11,581,867	11,937,134	12,945,491	13,930,926
3100	Forensic Science Lab	386,292	392,097	509,500	571,500
3110	Constable, Precinct #1	87,312	94,016	99,579	102,399
3120	Constable, Precinct #2	91,212	90,565	99,026	103,250
3130	Constable, Precinct #3	87,106	96,287	104,316	105,500
3140	Constable, Precinct #4	90,510	95,657	100,192	105,450
3160	Sheriff - Enforcement	8,914,292	8,953,410	9,579,850	10,286,162
3200	Public Service	1,089,885	1,285,156	1,368,320	1,488,753
3210	Fire / Rescue Department	835,258	929,946	1,084,708	1,167,912

Corrections and Rehabilitation		16,586,760	18,149,941	19,177,885	19,997,806
4100	Detention Center	12,435,434	12,779,776	13,891,405	14,487,142
4200	Community Supervision and Corrections	13,259	21,524	28,000	28,000
4210	Juvenile Probation	3,998,689	5,199,536	5,090,842	5,282,263
4250	Court Supervised Release Program	139,378	149,105	167,638	200,401

Health and Human Services		948,662	948,885	1,066,757	1,155,181
5300	Mental Health - Community Service	82,186	82,262	92,140	95,299
5310	County Extension Services	229,603	230,259	277,492	286,692
5330	Family Crime Unit	347,008	342,311	384,675	447,703
5340	Victim Assistance - VOCA	225,470	230,408	241,562	250,854
5350	Victim Assistance - VLGC	64,395	63,645	70,888	74,633

Road & Bridge		2,267,383	2,120,905	2,695,910	2,859,060
7100	Road and Bridge Department	2,267,383	2,120,905	2,695,910	2,859,060

Capital Outlay		946,628	490,045	1,185,067	490,622
9900	Capital Outlay	946,628	490,045	1,185,067	490,622

Total Expenditures		57,994,776	59,634,192	68,515,163	71,641,909
---------------------------	--	-------------------	-------------------	-------------------	-------------------

Other Financing Uses

Operating Transfers Out	1,548,100	1,561,580	561,580	561,580
-------------------------	-----------	-----------	---------	---------

Total Expenditures and Other Uses		\$ 59,542,876	\$ 61,195,772	\$ 69,076,743	\$ 72,203,489
--	--	----------------------	----------------------	----------------------	----------------------

**Potter County, Texas
General Fund
Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
General Administration	\$ 7,884,302	\$ 7,098,727	\$ 8,576,238	\$ 9,040,028
1100 County Judge	253,272	251,613	267,696	277,670
60 Salaries & Fringe Benefits	248,007	248,024	257,796	267,170
72 Education, Travel & Uniforms	-	469	3,000	3,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	4,701	2,560	5,900	6,500
76 Equipment / Vehicle Repairs & Maintenance	564	560	1,000	1,000
1110 County Commissioners	238,790	240,166	281,089	291,145
60 Salaries & Fringe Benefits	231,370	236,436	264,389	274,445
72 Education, Travel & Uniforms	3,180	1,197	12,000	12,000
74 General Operating Expenses	4,240	2,533	4,700	4,700
1120 Human Resources	328,005	352,422	403,075	422,186
60 Salaries & Fringe Benefits	314,534	346,290	377,015	391,754
72 Education, Travel & Uniforms	378	-	3,000	3,300
73 Contract Services	3,331	-	15,000	15,252
74 General Operating Expenses	7,230	3,949	4,560	8,280
76 Equipment / Vehicle Repairs & Maintenance	2,532	2,183	3,500	3,600
1130 Information Technology	2,270,771	1,792,428	1,996,401	2,228,413
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	1,766,010	1,453,394	1,603,113	1,615,113
74 General Operating Expenses	504,371	338,752	393,288	613,300
76 Equipment / Vehicle Repairs & Maintenance	390	282	-	-
1140 Information and Records Management	496,184	399,035	517,436	523,684
60 Salaries & Fringe Benefits	484,208	390,832	491,206	497,454
72 Education, Travel & Uniforms	1,768	397	3,750	3,750
73 Contract Services	1,790	4,065	6,000	6,000
74 General Operating Expenses	8,054	3,503	14,480	14,480
76 Equipment / Vehicle Repairs & Maintenance	364	238	2,000	2,000
1150 General Administrative	1,376,615	1,112,981	1,985,451	1,952,551
60 Salaries & Fringe Benefits	16,864	2,681	10,000	10,000
73 Contract Services	554,320	581,253	774,270	655,168
74 General Operating Expenses	25,892	22,384	38,500	38,500
76 Equipment / Vehicle Repairs & Maintenance	186,316	152,948	197,888	194,650
79 Other Expenditures	593,223	353,715	964,793	1,054,233
1200 County Auditor	720,590	747,948	783,031	923,456
60 Salaries & Fringe Benefits	577,124	582,882	607,454	706,591
72 Education, Travel & Uniforms	2,711	799	10,000	10,000
73 Contract Services	133,815	158,235	156,277	192,995
74 General Operating Expenses	5,244	4,662	7,500	12,170
76 Equipment / Vehicle Repairs & Maintenance	1,696	1,370	1,800	1,700
1210 County Treasurer	246,215	253,874	267,569	277,604
60 Salaries & Fringe Benefits	239,856	243,340	251,119	261,154
72 Education, Travel & Uniforms	730	2,727	5,000	5,000
74 General Operating Expenses	3,819	6,374	9,250	9,250
76 Equipment / Vehicle Repairs & Maintenance	1,810	1,433	2,200	2,200
1220 Purchasing Agent	391,487	371,543	515,790	530,367
60 Salaries & Fringe Benefits	370,801	354,086	472,990	487,567
72 Education, Travel & Uniforms	3,932	2,344	15,000	15,000
73 Contract Services	9,500	7,500	10,000	10,000
74 General Operating Expenses	4,769	5,216	13,300	13,300
76 Equipment / Vehicle Repairs & Maintenance	2,485	2,397	4,500	4,500

General Administration -- continued

1230 Collections		225,547	200,579	-	-
60 Salaries & Fringe Benefits		207,748	191,153	-	-
72 Education, Travel & Uniforms		-	-	-	-
73 Contract Services		3,600	-	-	-
74 General Operating Expenses		13,504	9,016	-	-
76 Equipment / Vehicle Repairs & Maintenance		695	410	-	-

1300 Tax Assessor/Collector		1,336,826	1,376,138	1,558,700	1,612,952
60 Salaries & Fringe Benefits		1,188,693	1,229,658	1,394,200	1,437,050
72 Education, Travel & Uniforms		3,887	5,191	8,000	9,000
73 Contract Services		58,892	61,218	66,200	76,552
74 General Operating Expenses		82,197	77,364	86,300	86,150
76 Equipment / Vehicle Repairs & Maintenance		3,157	2,707	4,000	4,200

Facilities Management

1400 Facilities Maintenance Department		1,534,979	1,589,542	1,748,641	1,800,822
60 Salaries & Fringe Benefits		1,469,331	1,526,631	1,638,141	1,683,122
72 Education, Travel & Uniforms		5,108	177	16,500	16,500
73 Contract Services		-	-	-	-
74 General Operating Expenses		49,534	47,453	73,120	74,320
76 Equipment / Vehicle Repairs & Maintenance		11,006	15,281	20,880	26,880

1405 Courthouse		140,029	172,149	248,888	248,888
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		140,029	172,149	248,888	248,888

1410 Courts Building		154,226	212,468	278,822	278,822
74 General Operating Expenses		-	725	2,650	2,650
77 Building Repairs & Maintenance		154,226	211,743	276,172	276,172

1415 Library Building		7,829	8,446	10,100	10,100
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		7,829	8,446	10,100	10,100

1420 Extension Services Building		12,661	13,414	16,950	18,150
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		12,661	13,414	16,950	18,150

1440 Santa Fe Building		286,554	291,760	516,255	512,250
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		286,554	291,760	516,255	512,250

1455 Baseball Stadium		2,706	573	6,000	6,000
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		2,706	573	6,000	6,000

1460 JP#3 Office Building		12,068	13,910	14,700	14,700
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		12,068	13,910	14,700	14,700

1465 Bowie Annex		11,626	67,088	28,000	23,000
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		11,626	67,088	28,000	23,000

1475 W. 6th Annex		5,512	3,796	-	-
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		5,512	3,796	-	-

1480 Law Enforcement Center		80,456	117,369	131,414	133,914
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		80,456	117,369	131,414	133,914

1481 Vehicle Maintenance Garage		23,930	30,514	29,000	29,000
74 General Operating Expenses		-	-	-	-
77 Building Repairs & Maintenance		23,930	30,514	29,000	29,000

1490 Fire Stations #1 & #3		9,749	28,085	34,300	34,300
74 General Operating Expenses		-	429	3,500	3,500
77 Building Repairs & Maintenance		9,749	27,656	30,800	30,800

Election Administration -- continued		485,420	584,295	678,436	603,526
1500 Elections / Voter Registration		485,420	584,295	678,436	603,526
60	Salaries & Fringe Benefits	415,162	403,526	453,286	436,576
72	Education, Travel & Uniforms	632	3,875	4,000	4,000
73	Contract Services	21,507	131,306	84,000	92,400
74	General Operating Expenses	44,082	41,621	130,750	63,650
76	Equipment / Vehicle Repairs & Maintenance	4,037	3,967	6,400	6,900
Judicial		15,011,429	15,755,146	19,126,309	20,454,814
2100 County Clerk		1,206,412	1,103,779	1,259,076	1,306,268
60	Salaries & Fringe Benefits	983,516	966,102	989,602	1,027,794
72	Education, Travel & Uniforms	1,918	2,640	6,000	6,000
73	Contract Services	186,235	110,696	220,500	228,500
74	General Operating Expenses	30,560	20,465	37,474	38,474
76	Equipment / Vehicle Repairs & Maintenance	4,183	3,876	5,500	5,500
2110 District Clerk		1,236,958	1,390,817	1,625,177	1,653,566
60	Salaries & Fringe Benefits	1,169,998	1,177,350	1,312,752	1,338,531
72	Education, Travel & Uniforms	5,503	2,409	10,000	10,000
73	Contract Services	21,168	162,853	236,525	236,525
74	General Operating Expenses	29,438	38,778	53,900	56,510
76	Equipment / Vehicle Repairs & Maintenance	10,851	9,427	12,000	12,000
2120 Court of Appeals		9,829	10,321	10,342	10,302
60	Salaries & Fringe Benefits	9,829	10,321	10,342	10,302
2125 Specialty Courts		-	26,176	48,060	48,010
60	Salaries & Fringe Benefits	-	22,536	40,120	40,070
72	Education, Travel & Uniforms	-	-	1,200	1,200
73	Contract Services	-	3,640	6,240	6,240
74	General Operating Expenses	-	-	500	500
76	Equipment / Vehicle Repairs & Maintenance	-	-	-	-
2130 47th District Court		347,981	345,737	399,254	413,550
60	Salaries & Fringe Benefits	339,870	338,662	374,748	388,370
72	Education, Travel & Uniforms	1,149	1,986	8,050	11,250
74	General Operating Expenses	6,471	4,795	14,956	12,430
76	Equipment / Vehicle Repairs & Maintenance	491	294	1,500	1,500
2140 108th District Court		373,865	360,372	399,254	412,320
60	Salaries & Fringe Benefits	364,234	348,527	374,748	388,370
72	Education, Travel & Uniforms	1,260	1,927	7,750	11,250
74	General Operating Expenses	7,220	8,884	15,256	11,200
76	Equipment / Vehicle Repairs & Maintenance	1,151	1,034	1,500	1,500
2150 181st District Court		333,431	383,795	399,247	416,382
60	Salaries & Fringe Benefits	324,224	370,709	374,741	388,343
72	Education, Travel & Uniforms	1,013	3,299	9,050	11,250
74	General Operating Expenses	7,809	9,445	13,956	15,289
76	Equipment / Vehicle Repairs & Maintenance	385	342	1,500	1,500
2160 251st District Court		367,227	353,072	399,325	414,780
60	Salaries & Fringe Benefits	356,674	346,754	374,748	388,370
72	Education, Travel & Uniforms	1,831	1,324	8,250	11,250
74	General Operating Expenses	8,211	4,651	14,827	13,660
76	Equipment / Vehicle Repairs & Maintenance	511	343	1,500	1,500
2170 320th District Court		365,828	359,226	396,747	417,093
60	Salaries & Fringe Benefits	360,526	346,578	376,591	388,343
72	Education, Travel & Uniforms	275	2,609	8,850	11,250
74	General Operating Expenses	4,519	9,669	10,106	16,000
76	Equipment / Vehicle Repairs & Maintenance	508	370	1,200	1,500
2175 Associate Judge - Child Support		923	493	1,866	1,500
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
74	General Operating Expenses	923	493	1,866	1,500
2185 Associate Judge - Child Protection		311	38,729	14,470	45,132
60	Salaries & Fringe Benefits	-	38,204	12,470	43,132
72	Education, Travel & Uniforms	-	-	-	-
74	General Operating Expenses	311	525	2,000	2,000

Judicial -- continued

2190	County Court at Law #1	545,967	548,487	588,075	611,017
60	Salaries & Fringe Benefits	536,669	539,008	569,796	588,278
72	Education, Travel & Uniforms	2,483	3,936	9,650	10,650
74	General Operating Expenses	6,452	5,216	8,029	11,489
76	Equipment / Vehicle Repairs & Maintenance	363	327	600	600
2191	Veterans' Treatment Court (formerly 5305)	98,819	89,226	73,719	75,545
60	Salaries & Fringe Benefits	87,669	87,859	45,384	47,210
72	Education, Travel & Uniforms	2,541	1,025	2,000	2,000
73	Contract Services	-	-	22,385	22,385
74	General Operating Expenses	8,609	342	3,950	3,950
2200	County Court at Law #2	527,091	541,966	584,770	597,400
60	Salaries & Fringe Benefits	510,758	537,117	567,020	576,600
72	Education, Travel & Uniforms	5,504	43	9,650	12,000
74	General Operating Expenses	10,671	4,522	7,500	8,000
76	Equipment / Vehicle Repairs & Maintenance	158	284	600	800
2201	Mental Health Specialty Court	-	-	72,469	51,624
60	Salaries & Fringe Benefits	-	-	45,384	45,274
72	Education, Travel & Uniforms	-	-	2,000	-
73	Contract Services	-	-	22,385	4,500
74	General Operating Expenses	-	-	2,700	1,850
2210	Justice of the Peace, Precinct #1	305,718	300,902	332,957	348,133
60	Salaries & Fringe Benefits	273,799	271,971	299,297	312,032
72	Education, Travel & Uniforms	839	986	3,500	3,500
73	Contract Services	16,987	15,516	17,000	17,292
74	General Operating Expenses	12,723	11,211	11,760	13,939
76	Equipment / Vehicle Repairs & Maintenance	1,370	1,218	1,400	1,370
2220	Justice of the Peace, Precinct #2	246,531	246,191	271,751	283,187
60	Salaries & Fringe Benefits	220,841	220,724	240,441	251,007
72	Education, Travel & Uniforms	716	2,598	3,500	3,500
73	Contract Services	16,987	15,516	17,000	17,000
74	General Operating Expenses	7,253	6,828	9,510	10,380
76	Equipment / Vehicle Repairs & Maintenance	734	525	1,300	1,300
2230	Justice of the Peace, Precinct #3	310,800	312,179	340,592	353,613
60	Salaries & Fringe Benefits	280,905	282,310	304,362	317,358
72	Education, Travel & Uniforms	563	2,579	3,500	3,500
73	Contract Services	16,987	15,516	17,000	17,000
74	General Operating Expenses	11,024	10,966	13,230	13,255
76	Equipment / Vehicle Repairs & Maintenance	1,321	808	2,500	2,500
2240	Justice of the Peace, Precinct #4	249,047	249,108	270,973	281,539
60	Salaries & Fringe Benefits	220,715	220,601	240,443	251,009
72	Education, Travel & Uniforms	929	2,553	3,500	3,500
73	Contract Services	16,987	15,516	17,000	17,000
74	General Operating Expenses	8,831	8,925	8,730	8,730
76	Equipment / Vehicle Repairs & Maintenance	1,585	1,513	1,300	1,300
2250	Jury and Jury Related	262,768	247,212	382,541	396,482
60	Salaries & Fringe Benefits	186,083	168,222	208,491	209,382
72	Education, Travel & Uniforms	-	-	3,000	2,000
73	Contract Services	54,754	50,970	117,050	130,100
74	General Operating Expenses	18,815	23,110	50,000	50,000
76	Equipment / Vehicle Repairs & Maintenance	3,116	4,910	4,000	5,000
2260	County Attorney	2,529,506	2,556,518	2,763,987	2,694,150
60	Salaries & Fringe Benefits	2,448,723	2,467,780	2,660,886	2,595,770
72	Education, Travel & Uniforms	8,768	8,653	27,221	22,600
73	Contract Services	22,561	27,300	25,500	25,400
74	General Operating Expenses	41,624	42,064	38,880	38,880
76	Equipment / Vehicle Repairs & Maintenance	7,830	10,721	11,500	11,500
2270	District Attorney	3,376,489	3,460,212	3,960,073	4,019,128
60	Salaries & Fringe Benefits	3,273,949	3,346,913	3,715,342	3,830,028
72	Education, Travel & Uniforms	12,661	21,672	32,811	35,900
73	Contract Services	37,877	32,553	62,000	66,000
74	General Operating Expenses	43,791	49,511	135,420	72,000
76	Equipment / Vehicle Repairs & Maintenance	8,211	9,563	14,500	15,200
2275	Bail Bond Board Administration	880	-	2,000	2,000
72	Education, Travel & Uniforms	750	-	1,500	1,500
74	General Operating Expenses	130	-	500	500

Judicial -- continued

2280	General Judicial	2,315,048	2,830,628	1,391,706	1,377,500
60	Salaries & Fringe Benefits	-	-	-	-
72	Education, Travel & Uniforms	-	-	-	-
73	Contract Services	2,188,104	2,550,164	764,000	779,000
74	General Operating Expenses	72,560	94,460	83,500	83,500
79	Other Expenditures	54,384	186,004	544,206	515,000
2282	Managed Assigned Counsel	-	-	2,219,612	3,019,143
60	Salaries & Fringe Benefits	-	-	559,112	843,623
72	Education, Travel & Uniforms	-	-	5,000	12,500
73	Contract Services	-	-	1,617,300	2,138,000
74	General Operating Expenses	-	-	33,200	23,220
76	Equipment / Vehicle Repairs & Maintenance	-	-	5,000	1,800
2290	Public Defender	-	-	733,382	1,011,266
60	Salaries & Fringe Benefits	-	-	661,542	944,766
72	Education, Travel & Uniforms	-	-	10,000	12,500
73	Contract Services	-	-	23,300	28,000
74	General Operating Expenses	-	-	33,540	24,200
76	Equipment / Vehicle Repairs & Maintenance	-	-	5,000	1,800
2295	CPS Counsel	-	-	184,884	194,184
60	Salaries & Fringe Benefits	-	-	180,584	188,784
72	Education, Travel & Uniforms	-	-	2,000	4,000
73	Contract Services	-	-	-	-
74	General Operating Expenses	-	-	2,000	1,100
76	Equipment / Vehicle Repairs & Maintenance	-	-	300	300
Public Safety / Public Service		11,581,867	11,937,134	12,945,491	13,930,926
3100	Forensic Science Lab	386,292	392,097	509,500	571,500
73	Contract Services	386,292	392,097	509,500	571,500
3110	Constable, Precinct #1	87,312	94,016	99,579	102,399
60	Salaries & Fringe Benefits	81,052	81,002	83,610	89,620
72	Education, Travel & Uniforms	180	745	5,889	2,500
73	Contract Services	1,199	1,199	1,250	1,199
74	General Operating Expenses	2,124	8,412	3,580	3,580
76	Equipment / Vehicle Repairs & Maintenance	2,757	2,658	5,250	5,500
3120	Constable, Precinct #2	91,212	90,565	99,026	103,250
60	Salaries & Fringe Benefits	80,717	80,676	83,610	89,620
72	Education, Travel & Uniforms	2,982	5,217	5,786	4,000
73	Contract Services	1,199	1,199	1,250	1,250
74	General Operating Expenses	4,205	2,034	4,380	4,380
76	Equipment / Vehicle Repairs & Maintenance	2,109	1,439	4,000	4,000
3130	Constable, Precinct #3	87,106	96,287	104,316	105,500
60	Salaries & Fringe Benefits	80,964	79,296	83,610	89,620
72	Education, Travel & Uniforms	162	2,638	6,826	4,000
73	Contract Services	1,199	1,199	1,250	1,250
74	General Operating Expenses	3,125	8,772	6,815	5,630
76	Equipment / Vehicle Repairs & Maintenance	1,656	4,382	5,815	5,000
3140	Constable, Precinct #4	90,510	95,657	100,192	105,450
60	Salaries & Fringe Benefits	80,988	80,937	83,610	89,620
72	Education, Travel & Uniforms	2,185	2,581	5,752	4,000
73	Contract Services	1,199	1,199	1,250	1,250
74	General Operating Expenses	2,796	8,358	5,580	5,580
76	Equipment / Vehicle Repairs & Maintenance	3,342	2,582	4,000	5,000
3160	Sheriff - Enforcement	8,914,292	8,953,410	9,579,850	10,286,162
60	Salaries & Fringe Benefits	8,233,146	8,183,323	8,604,914	9,278,875
72	Education, Travel & Uniforms	136,716	121,590	154,168	151,800
73	Contract Services	177,715	222,391	274,000	262,000
74	General Operating Expenses	118,161	135,413	212,768	234,487
76	Equipment / Vehicle Repairs & Maintenance	248,554	290,693	334,000	359,000
3200	Public Service	1,089,885	1,285,156	1,368,320	1,488,753
77	Building Repairs & Maintenance	4,678	5,593	5,500	5,775
79	Other Expenditures	1,085,207	1,279,563	1,362,820	1,482,978

Public Safety / Public Service - continued

3210 Fire / Rescue Department	835,258	929,946	1,084,708	1,167,912
60 Salaries & Fringe Benefits	350,883	324,401	434,661	453,402
72 Education, Travel & Uniforms	46,432	73,732	70,000	70,000
73 Contract Services	11,720	8,918	38,500	45,000
74 General Operating Expenses	140,083	183,744	162,537	165,760
76 Equipment / Vehicle Repairs & Maintenance	249,244	292,628	316,750	371,750
77 Building Repairs & Maintenance	36,896	46,523	62,260	62,000
Corrections and Rehabilitation	16,586,760	18,149,941	19,177,885	19,997,806
4100 Detention Center	12,435,434	12,779,776	13,891,405	14,487,142
60 Salaries & Fringe Benefits	10,485,489	10,442,974	11,382,608	11,920,800
73 Contract Services	52,487	32,646	49,371	-
74 General Operating Expenses	60,588	47,729	80,459	68,348
75 Prisoner Care	1,287,209	1,677,743	1,735,517	1,840,397
76 Equipment / Vehicle Repairs & Maintenance	22,910	21,796	42,500	45,000
77 Building Repairs & Maintenance	526,751	556,888	600,950	612,597
4200 Community Supervision and Corrections	13,259	21,524	28,000	28,000
74 General Operating Expenses	-	10,468	13,000	13,000
76 Equipment / Vehicle Repairs & Maintenance	13,259	11,056	15,000	15,000
4210 Juvenile Probation	3,998,689	5,199,536	5,090,842	5,282,263
71 Juvenile Services	3,998,689	5,199,536	5,090,842	5,282,263
4250 Court Supervised Release Program	139,378	149,105	167,638	200,401
60 Salaries & Fringe Benefits	137,662	145,279	156,638	171,401
72 Education, Travel & Uniforms	319	252	4,000	5,000
73 Contract Services	162	3,482	3,000	18,000
74 General Operating Expenses	80	-	1,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	1,155	92	3,000	3,000
Health & Human Services	948,662	948,885	1,066,757	1,155,181
5300 Mental Health - Community Service	82,186	82,262	92,140	95,299
60 Salaries & Fringe Benefits	74,927	74,989	81,390	84,549
72 Education, Travel & Uniforms	-	-	2,000	2,000
73 Contract Services	7,259	6,845	8,000	8,000
74 General Operating Expenses	-	428	750	750
5310 County Extension Services	229,603	230,259	277,492	286,692
60 Salaries & Fringe Benefits	193,628	199,692	231,602	240,802
72 Education, Travel & Uniforms	5,307	6,163	10,500	10,500
74 General Operating Expenses	16,365	13,311	14,690	14,390
76 Equipment / Vehicle Repairs & Maintenance	12,909	8,943	18,500	18,800
79 Other Expenditures	1,394	2,150	2,200	2,200
5330 Family Crime Unit	347,008	342,311	384,675	447,703
60 Salaries & Fringe Benefits	342,383	337,969	379,275	442,453
72 Education, Travel & Uniforms	-	-	600	600
74 General Operating Expenses	2,860	2,498	2,700	2,600
76 Equipment / Vehicle Repairs & Maintenance	1,765	1,844	2,100	2,050
5340 Victim Assistance - VOCA	225,470	230,408	241,562	250,854
60 Salaries & Fringe Benefits	221,505	226,283	233,515	242,729
72 Education, Travel & Uniforms	-	-	4,000	4,000
73 Contract Services	2,607	2,685	2,607	2,685
74 General Operating Expenses	1,358	1,440	1,440	1,440
5350 Victim Assistance - VLCG	64,395	63,645	70,888	74,633
60 Salaries & Fringe Benefits	64,395	63,645	70,888	73,633
72 Education, Travel & Uniforms	-	-	-	1,000
Road and Bridge	2,267,383	2,120,905	2,695,910	2,859,060
7100 Road and Bridge Department	2,267,383	2,120,905	2,695,910	2,859,060
60 Salaries & Fringe Benefits	1,450,670	1,468,101	1,664,226	1,727,376
72 Education, Travel & Uniforms	16,654	13,347	15,700	15,700
73 Contract Services	24,408	15,871	27,557	27,557
74 General Operating Expenses	527,411	311,197	603,686	683,686
76 Equipment / Vehicle Repairs & Maintenance	195,977	228,468	301,560	321,560
77 Building Repairs & Maintenance	52,263	83,921	83,181	83,181

Capital Outlay -- continued	946,628	490,045	1,185,067	490,622
9900 Capital Outlay	946,628	490,045	1,185,067	490,622
70 Capital Outlay	946,628	490,045	1,185,067	490,622
Total Expenditures	57,994,776	59,634,192	68,515,163	71,641,909
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	\$ 59,542,876	\$ 61,195,772	\$ 69,076,743	\$ 72,203,489

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 Fund

*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
2022-23**

	County Assistance District #1	ARPA Fund	Law Library Fund
Revenues	\$ 3,715,000	\$ 30,000	\$ 56,100
51 Taxes	3,700,000	-	-
52 Licenses & Fees	-	-	55,500
53 Intergovernmental Revenue	-	-	-
54 Fines & Forfeitures	-	-	-
55 Rents & Recoveries	-	-	-
57 Other Revenue	15,000	30,000	600
Expenditures	3,166,333	5,280,268	51,000
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	1,059,209	5,280,268	-
60 Salaries & Fringe Benefits	821,209	-	-
72 Education, Travel & Uniforms	10,000	-	-
73 Contract Services	60,000	186,000	-
74 General Operating Expenses	168,000	1,886,093	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-
77 Building Repairs & Maintenance	-	2,708,175	-
78 Other Expenditures	-	500,000	-
Capital Outlay	2,107,124	-	-
70 Capital Outlay	2,107,124	-	-
Revenues Over(Under) Expenditures	548,667	(5,250,268)	5,100
Other Financing Sources (Uses)			
Operating Transfers In (Out)	-	(3,000,000)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	548,667	(8,250,268)	5,100
Fund Balance, Beginning of Year	1,964,546	22,757,372	199,613
Fund Balance, End of Year	\$ 2,513,213	\$ 14,507,104	\$ 204,713

**Potter County, Texas
Special Revenue Funds
Combined Budgets
2022-23**

	<u>Courthouse Security Fund</u>	<u>Justice Court Security Fund</u>	<u>County Clerk Records Mgmt Fund</u>	<u>Court Records Mgmt Fund</u>
Revenues	\$ 45,350	\$ 350	\$ 105,700	\$ 10,075
51 Taxes	-	-	-	-
52 Licenses & Fees	45,000	250	105,000	10,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	350	100	700	75
Expenditures	40,000	15,000	102,800	30,000
Judicial	-	-	102,800	20,000
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	2,500	3,000
73 Contract Services	-	-	90,800	-
74 General Operating Expenses	-	-	6,000	17,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	3,500	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Public Service / Public Safety	25,000	10,000	-	-
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	9,500	5,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	15,500	5,000	-	-
78 Other Expenditures	-	-	-	-
Capital Outlay	15,000	5,000	-	10,000
70 Capital Outlay	15,000	5,000	-	10,000
Revenues Over(Under) Expenditures	5,350	(14,650)	2,900	(19,925)
Other Financing Sources (Uses)				
Operating Transfers In (Out)	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	5,350	(14,650)	2,900	(19,925)
Fund Balance, Beginning of Year	126,121	32,910	340,613	43,777
Fund Balance, End of Year	\$ 131,471	\$ 18,260	\$ 343,513	\$ 23,852

**Potter County, Texas
Special Revenue Funds
Combined Budgets
2022-23**

	District Clerk Records Mgmt Fund	Justice Court Technology Fund	Co. / Dist. Clerk Technology Fund	County Attorney Forfeiture Fund
Revenues	\$ 32,400	\$ 10,400	\$ 2,250	\$ 750
51 Taxes	-	-	-	-
52 Licenses & Fees	32,000	10,000	2,000	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	400	400	250	750
Expenditures	58,000	82,000	7,500	-
Judicial	58,000	67,000	7,500	-
60 Salaries & Fringe Benefits	-	-	-	-
72 Education, Travel & Uniforms	53,000	14,000	-	-
73 Contract Services	-	30,000	7,500	-
74 General Operating Expenses	5,000	23,000	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
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	-	15,000	-	-
70 Capital Outlay	-	15,000	-	-
Revenues Over(Under) Expenditures	(25,600)	(71,600)	(5,250)	750
Other Financing Sources (Uses)				
Operating Transfers In (Out)	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(25,600)	(71,600)	(5,250)	750
Fund Balance, Beginning of Year	187,438	122,354	54,314	124,617
Fund Balance, End of Year	\$ 161,838	\$ 50,754	\$ 49,064	\$ 125,367

**Potter County, Texas
Special Revenue Funds
Combined Budgets
2022-23**

	County Attorney Federal Forfeiture Fund	Panhandle Auto Theft and Burglary Unit Fund	Law Enforcement Grants Fund	Total Special Funds (Memo Only)
Revenues	\$ -	\$ 377,000	\$ -	\$ 4,355,375
51 Taxes	-	-	-	3,700,000
52 Licenses & Fees	-	15,000	-	274,750
53 Intergovernmental Revenue	-	362,000	-	362,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	18,625
Expenditures	-	478,984	-	4,031,617
Judicial	-	475,134	-	781,434
60 Salaries & Fringe Benefits	-	320,590	-	320,590
72 Education, Travel & Uniforms	-	4,180	-	76,680
73 Contract Services	-	101,640	-	229,940
74 General Operating Expenses	-	12,484	-	114,484
76 Equipment / Vehicle Repairs & Maintenance	-	36,240	-	39,740
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Public Service / Public Safety	-	-	-	1,094,209
60 Salaries & Fringe Benefits	-	-	-	821,209
72 Education, Travel & Uniforms	-	-	-	10,000
73 Contract Services	-	-	-	60,000
74 General Operating Expenses	-	-	-	182,500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	20,500
78 Other Expenditures	-	-	-	-
Capital Outlay	-	3,850	-	2,155,974
70 Capital Outlay	-	3,850	-	2,155,974
Revenues Over(Under) Expenditures	-	(101,984)	-	323,008
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In (Out)	-	61,580	-	61,580
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	(40,404)	-	385,338
Fund Balance, Beginning of Year	32,816	26,500	12,303	3,267,922
Fund Balance, End of Year	\$ 32,816	\$ (13,904)	\$ 12,303	\$ 3,653,260

**Potter County, Texas
County Assistance District #1
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 3,376,389	\$ 3,829,472	\$ 3,605,000	\$ 3,715,000
51 Taxes	3,338,698	3,822,351	3,600,000	3,700,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	37,691	7,121	5,000	15,000
Expenditures	4,481,043	932,714	7,336,847	3,166,333
3160 Sheriff - Enforcement	49,334	-	300,000	170,296
60 Salaries & Fringe Benefits	-	-	-	170,296
70 Capital Outlay	-	-	300,000	-
74 General Operating Expenses	49,334	-	-	-
3210 Fire/Rescue Department	4,246,576	415,427	6,248,871	2,643,417
60 Salaries & Fringe Benefits	30,796	124,340	174,312	650,913
70 Capital Outlay	3,759,404	146,859	5,515,599	1,754,504
72 Education, Travel & Uniforms	10,000	-	15,000	10,000
73 Contract Services	157,196	14,246	160,000	60,000
74 General Operating Expenses	289,180	129,982	383,960	168,000
3300 Public Service	-	-	-	-
70 Capital Outlay	-	-	-	-
74 General Operating Expenses	-	-	-	-
7100 Road & Bridge	185,133	517,287	787,976	352,620
70 Capital Outlay	185,133	517,287	787,976	352,620
74 General Operating Expenses	-	-	-	-
Revenues Over(Under) Expenditures	(1,104,654)	2,896,758	(3,731,847)	548,667
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,104,654)	2,896,758	(3,731,847)	548,667
Fund Balance, Beginning of Year	3,904,289	2,799,635	5,696,393	1,964,546
Fund Balance, End of Year	\$ 2,799,635	\$ 5,696,393	\$ 1,964,546	\$ 2,513,213

**Potter County, Texas
ARPA Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ -	\$ 11,408,712	\$ 11,420,126	\$ 30,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	11,403,244	11,403,244	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	5,468	16,882	30,000
Expenditures	-	-	71,466	4,780,268
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	186,000
74 General Operating Expenses	-	-	-	1,886,093
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	71,466	2,708,175
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	-	11,408,712	11,348,660	(4,750,268)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	-	11,408,712	11,348,660	(4,750,268)
Fund Balance, Beginning of Year	-	-	11,408,712	22,757,372
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 11,408,712</u>	<u>\$ 22,757,372</u>	<u>\$ 18,007,104</u>

**Potter County, Texas
Law Library Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 66,686	\$ 56,999	\$ 56,000	\$ 56,100
52 Licenses & Fees	64,501	56,355	55,500	55,500
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,185	644	500	600
Expenditures	43,522	12,086	51,000	51,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	43,522	12,086	51,000	51,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	23,164	44,913	5,000	5,100
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	23,164	44,913	5,000	5,100
Fund Balance, Beginning of Year	126,536	149,700	194,613	199,613
Fund Balance, End of Year	<u>\$ 149,700</u>	<u>\$ 194,613</u>	<u>\$ 199,613</u>	<u>\$ 204,713</u>

**Potter County, Texas
Courthouse Security Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 45,271	\$ 48,989	\$ 45,200	\$ 45,350
52 Licenses & Fees	44,177	48,725	45,000	45,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	1,094	264	200	350
Expenditures	1,803	6,540	59,000	40,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	114	40	39,000	15,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	1,689	6,500	10,000	9,500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	10,000	15,500
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	43,468	42,449	(13,800)	5,350
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	43,468	42,449	(13,800)	5,350
Fund Balance, Beginning of Year	54,004	97,472	139,921	126,121
Fund Balance, End of Year	\$ 97,472	\$ 139,921	\$ 126,121	\$ 131,471

**Potter County, Texas
Justice Court Building Security Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 2,318	\$ 361	\$ 350	\$ 350
52 Licenses & Fees	1,242	250	250	250
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	1,076	111	100	100
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	2,318	361	(14,650)	(14,650)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,318	361	(14,650)	(14,650)
Fund Balance, Beginning of Year	44,881	47,199	47,560	32,910
Fund Balance, End of Year	\$ 47,199	\$ 47,560	\$ 32,910	\$ 18,260

**Potter County, Texas
County Clerk Records Management Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 116,554	\$ 119,744	\$ 115,600	\$ 105,700
52 Licenses & Fees	96,838	111,273	105,000	105,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	19,716	8,471	10,600	700
Expenditures	80,214	223,341	102,800	102,800
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	2,500	2,500
73 Contract Services	80,071	221,404	90,800	90,800
74 General Operating Expenses	143	1,937	6,000	6,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	3,500	3,500
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	36,340	(103,597)	12,800	2,900
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	36,340	(103,597)	12,800	2,900
Fund Balance, Beginning of Year	395,070	431,410	327,813	340,613
Fund Balance, End of Year	\$ 431,410	\$ 327,813	\$ 340,613	\$ 343,513

**Potter County, Texas
Court Records Management Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 28,119	\$ 21,472	\$ 20,075	\$ 10,075
52 Licenses & Fees	27,436	21,400	20,000	10,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	683	72	75	75
Expenditures	60,055	-	20,000	30,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	60,055	-	10,000	10,000
72 Education, Travel & Uniforms	-	-	-	3,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	10,000	17,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(31,936)	21,472	75	(19,925)
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(31,936)	21,472	75	(19,925)
Fund Balance, Beginning of Year	54,166	22,230	43,702	43,777
Fund Balance, End of Year	\$ 22,230	\$ 43,702	\$ 43,777	\$ 23,852

**Potter County, Texas
District Clerk Records Management Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 36,006	\$ 35,197	\$ 32,400	\$ 32,400
52 Licenses & Fees	33,556	34,800	32,000	32,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,450	397	400	400
Expenditures	43,841	58,525	58,000	58,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	43,841	55,673	53,000	53,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	2,852	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(7,835)	(23,328)	(25,600)	(25,600)
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,835)	(23,328)	(25,600)	(25,600)
Fund Balance, Beginning of Year	244,201	236,366	213,038	187,438
Fund Balance, End of Year	\$ 236,366	\$ 213,038	\$ 187,438	\$ 161,838

**Potter County, Texas
Justice Court Technology Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 13,015	\$ 10,257	\$ 10,400	\$ 10,400
52 Licenses & Fees	10,666	9,863	10,000	10,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,349	394	400	400
Expenditures	1,464	5,367	57,000	82,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	15,000
72 Education, Travel & Uniforms	26	1,764	14,000	14,000
73 Contract Services	-	-	30,000	30,000
74 General Operating Expenses	1,438	3,603	13,000	23,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	11,551	4,890	(46,600)	(71,600)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,551	4,890	(46,600)	(71,600)
Fund Balance, Beginning of Year	152,513	164,064	168,954	122,354
Fund Balance, End of Year	\$ 164,064	\$ 168,954	\$ 122,354	\$ 50,754

**Potter County, Texas
County Clerk/District Clerk Technology Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 4,054	\$ 3,799	\$ 2,800	\$ 2,250
52 Licenses & Fees	3,315	3,684	2,700	2,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	739	115	100	250
Expenditures	-	-	-	7,500
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	7,500
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	4,054	3,799	2,800	(5,250)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,054	3,799	2,800	(5,250)
Fund Balance, Beginning of Year	43,661	47,715	51,514	54,314
Fund Balance, End of Year	\$ 47,715	\$ 51,514	\$ 54,314	\$ 49,064

**Potter County, Texas
County Attorney Forfeiture Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 109,460	\$ 2,345	\$ 500	\$ 750
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	109,460	2,345	500	750
Expenditures	25,363	25,589	70,887	-
60 Salaries & Fringe Benefits	16,960	15,662	15,887	-
70 Capital Outlay	-	-	25,000	-
72 Education, Travel & Uniforms	60	593	10,000	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	8,313	8,913	10,000	-
76 Equipment / Vehicle Repairs & Maintenance	30	421	10,000	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	84,097	(23,244)	(70,387)	750
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	84,097	(23,244)	(70,387)	750
Fund Balance, Beginning of Year	134,151	218,248	195,004	124,617
Fund Balance, End of Year	\$ 218,248	\$ 195,004	\$ 124,617	\$ 125,367

**Potter County, Texas
County Attorney Federal Forfeiture Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 1,258	\$ 9,518	\$ 200	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	9,285	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	1,258	233	200	-
Expenditures	28,878	75,904	55,000	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	75,904	25,000	-
72 Education, Travel & Uniforms	-	-	10,000	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	28,878	-	10,000	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	10,000	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(27,620)	(66,386)	(54,800)	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(27,620)	(66,386)	(54,800)	-
Fund Balance, Beginning of Year	181,622	154,002	87,616	32,816
Fund Balance, End of Year	\$ 154,002	\$ 87,616	\$ 32,816	\$ 32,816

**Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 401,155	\$ 391,119	\$ 510,494	\$ 377,000
52 Licenses & Fees	18,520	28,087	15,000	15,000
53 Intergovernmental Revenue	382,635	363,032	495,494	362,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	432,695	427,409	478,984	478,984
60 Salaries & Fringe Benefits	308,990	310,097	320,590	320,590
70 Capital Outlay	-	-	3,850	3,850
72 Education, Travel & Uniforms	3,182	438	4,180	4,180
73 Contract Services	95,995	98,515	101,640	101,640
74 General Operating Expenses	14,970	6,012	12,484	12,484
76 Equipment / Vehicle Repairs & Maintenance	9,558	12,347	36,240	36,240
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(31,540)	(36,290)	31,510	(101,984)
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	16,560	25,290	93,090	(40,404)
Fund Balance, Beginning of Year	(108,440)	(91,880)	(66,590)	26,500
Fund Balance, End of Year	\$ (91,880)	\$ (66,590)	\$ 26,500	\$ (13,904)

**Potter County, Texas
Federal Law Enforcement Grants Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 153,254	\$ 50,725	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	152,840	50,647	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	414	78	-	-
Expenditures	97,527	94,151	-	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	20,434	25,699	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	47,924	35,424	-	-
74 General Operating Expenses	29,169	33,028	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	55,727	(43,426)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	55,727	(43,426)	-	-
Fund Balance, Beginning of Year	2	55,729	12,303	12,303
Fund Balance, End of Year	\$ 55,729	\$ 12,303	\$ 12,303	\$ 12,303

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
2022-23**

	Series 2016 Certificates of Obligation	Series 2017 Tax Notes	Series 2019 Certificates of Obligation	Totals (Memo Only)
Revenues	\$ 1,360,249	\$ 903,936	\$ 2,911,294	\$ 5,175,479
51 Taxes	1,351,249	903,936	2,911,294	5,166,479
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	9,000	-	-	9,000
Expenditures	1,476,125	962,575	3,081,938	5,520,638
60 Salaries & Fringe Benefits				-
70 Capital Outlay				-
72 Education, Travel & Uniforms				-
73 Contract Services				-
74 General Operating Expenses	400	500	400	1,300
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
78 Special Expenditures	1,475,725	962,075	3,081,538	5,519,338
Revenues Over(Under) Expenditures	(115,876)	(58,639)	(170,644)	(345,159)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(115,876)	(58,639)	(170,644)	(345,159)
Fund Balance, Beginning of Year	1,681,901	272,739	538,439	2,493,079
Fund Balance, End of Year	<u>\$ 1,566,025</u>	<u>\$ 214,100</u>	<u>\$ 367,795</u>	<u>\$ 2,147,920</u>

**Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 541,305	\$ 532,128	\$ 603,762	\$ 1,360,249
51 Taxes	494,064	523,094	595,762	1,351,249
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	47,241	9,034	8,000	9,000
Expenditures	1,484,825	1,483,738	1,475,225	1,476,125
74 General Operating Expenses	400	2,900	400	400
78 Special Expenditures	1,484,425	1,480,838	1,474,825	1,475,725
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(943,520)	(951,610)	(871,463)	(115,876)
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	869,072	(951,610)	(871,463)	(115,876)
Fund Balance, Beginning of Year	2,635,902	3,504,974	2,553,364	1,681,901
Fund Balance, End of Year	\$ 3,504,974	\$ 2,553,364	\$ 1,681,901	\$ 1,566,025

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

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 522,173	\$ 1,093,484	\$ 875,869	\$ 903,936
51 Taxes	522,173	1,093,484	875,869	903,936
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	964,075	961,598	960,142	962,575
74 General Operating Expenses	-	-	400	500
78 Special Expenditures	964,075	961,598	959,742	962,075
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(441,902)	131,886	(84,273)	(58,639)
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	58,098	131,886	(84,273)	(58,639)
Fund Balance, Beginning of Year	167,028	225,126	357,012	272,739
Fund Balance, End of Year	\$ 225,126	\$ 357,012	\$ 272,739	\$ 214,100

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

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 3,061,488	\$ 3,149,818	\$ 2,777,292	\$ 2,911,294
51 Taxes	3,061,488	3,149,818	2,777,292	2,911,294
53 Intergovernmental Revenue	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	2,709,034	2,784,438	3,044,438	3,081,938
74 General Operating Expenses	317	2,900	400	400
78 Special Expenditures	2,708,717	2,781,538	3,044,038	3,081,538
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	352,454	365,380	(267,146)	(170,644)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	352,454	365,380	(267,146)	(170,644)
Fund Balance, Beginning of Year	87,751	440,205	805,585	538,439
Fund Balance, End of Year	\$ 440,205	\$ 805,585	\$ 538,439	\$ 367,795

**Potter County, Texas
Schedule of Debt Service
2022-23**

	Series 2016 Certificates of Obligation		Series 2017 Tax Notes		Series 2019 Certificates of Obligation		Fiscal Total
	Principal	Interest	Principal	Interest	Principal	Interest	
2/1/2023	985,000	252,750	935,000	18,002	-	970,769	3,161,521
8/1/2023	-	237,975	-	9,073	1,140,000	970,769	2,357,817
Fiscal 2023	985,000	490,725	935,000	27,075	1,140,000	1,941,538	5,519,338
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
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	16,850,000	3,780,900	1,885,000	36,148	48,575,000	30,052,236	101,179,284

CAPITAL PROJECTS FUNDS

Capital Projects Fund

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

District Courts Building Construction Fund

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

**Potter County, Texas
Capital Projects Funds
Combined Budgets
2022-23**

	<u>Capital Projects Fund</u>	<u>District Courts Buildng Construction Fund</u>	<u>Totals (Memo only)</u>
Revenues	\$ 10,000	\$ 2,500	\$ 12,500
52 Licenses & Fees	-	-	-
53 Intergovernmental Revenue	-	-	-
54 Fines & Forfeitures	-	-	-
55 Rents & Recoveries	-	-	-
57 Other Revenue	10,000	2,500	12,500
Expenditures	425,000	6,700,000	7,125,000
60 Salaries & Fringe Benefits	-	-	-
70 Capital Outlay	325,000	6,500,000	6,825,000
72 Education, Travel & Uniforms	-	-	-
73 Contract Services	50,000	200,000	250,000
74 General Operating Expenses	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-
77 Building Repairs & Maintenance	50,000	-	50,000
78 Special Expenditures	-	-	-
Revenues Over(Under) Expenditures	(415,000)	(6,697,500)	(7,112,500)
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	85,000	(6,697,500)	(6,612,500)
Fund Balance, Beginning of Year	4,383,628	8,123,476	12,507,104
Fund Balance, End of Year	<u>\$ 4,468,628</u>	<u>\$ 1,425,976</u>	<u>\$ 5,894,604</u>

**Potter County, Texas
Capital Projects Fund
Revenues and Expenditures
2022-23**

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Estimate 2021-22</u>	<u>Budget 2022-23</u>
Revenues	\$ 116,687	\$ 14,184	\$ 11,000	\$ 10,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	116,687	14,184	11,000	10,000
Expenditures	182,549	135,250	500,000	425,000
70 Capital Outlay	-	72,279	250,000	325,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	118,491	62,971	-	50,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	64,058	-	250,000	50,000
Revenues Over(Under) Expenditures	(65,862)	(121,066)	(489,000)	(415,000)
Other Financing Sources (Uses)				
Operating Transfers In	1,500,000	1,500,000	500,000	500,000
Operating Transfers Out	-	(7,750,000)	(1,250,000)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,434,138	(6,371,066)	(1,239,000)	85,000
Fund Balance, Beginning of Year	10,559,556	11,993,694	5,622,628	4,383,628
Fund Balance, End of Year	\$ 11,993,694	\$ 5,622,628	\$ 4,383,628	\$ 4,468,628

**Potter County, Texas
District Courts Building Construction Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 643,526	\$ 51,032	\$ 40,000	\$ 2,500
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	643,526	51,032	40,000	2,500
Expenditures	2,713,469	14,638,471	38,275,000	6,700,000
70 Capital Outlay	8,740	2,694,749	36,775,000	6,500,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	2,698,593	11,943,722	1,500,000	200,000
74 General Operating Expenses	6,136	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(2,069,943)	(14,587,439)	(38,235,000)	(6,697,500)
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	(2,069,943)	(6,837,439)	(36,985,000)	(6,697,500)
Fund Balance, Beginning of Year	54,015,858	51,945,915	45,108,476	8,123,476
Fund Balance, End of Year	\$ 51,945,915	\$ 45,108,476	\$ 8,123,476	\$ 1,425,976

INTERNAL SERVICE FUNDS

Health & Life Insurance Fund

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

**Potter County, Texas
Health & Life Insurance Fund
Revenues and Expenditures
2022-23**

	<u>Actual 2019-20</u>	<u>Actual 2020-21</u>	<u>Estimate 2021-22</u>	<u>Budget 2022-23</u>
Operating Revenues	\$ 7,753,799	\$ 7,635,927	\$ 7,750,000	\$ 7,217,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	178,947	5,803	5,000	-
58 Other Revenue	7,574,852	7,630,124	7,745,000	7,217,000
Operating Expenses	6,446,299	6,834,702	7,230,333	7,224,499
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	40,000	36,667	43,333	150,000
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
78 Special Expenditures	-	-	-	-
79 Other Expenses	6,406,299	6,798,035	7,187,000	7,074,499
Net Operating Income	1,307,500	801,225	519,667	(7,499)
Non-operating Income	21,174	6,086	5,000	7,500
57 Interest on Investments	21,174	6,086	5,000	7,500
Net Income (Loss)	1,328,674	807,311	524,667	1
Net Position at Beginning of Year	1,347,582	2,676,256	3,483,567	4,008,234
Operating Transfers	-	-	-	-
Net Position at End of Year	\$ 2,676,256	\$ 3,483,567	\$ 4,008,234	\$ 4,008,235

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 at 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
2022-23**

	Requested	Cuts	Approved			Memo
			Capital	Non-capital	Other Amount	
1120 Human Resources	1,800	-	-	-	1,800	
4 chairs	1,800		-	-	1,800	Stationary & Supplies
1130 Information Technology	1,844,806	-	25,000	13,093	1,806,713	
2 Server infrastructure upgrades	260,000		-	-	260,000	ARPA
5 (4) Cisco 4351 Routers	55,000		-	-	55,000	ARPA
(1) Cisco 4461 Router			-	-		
12 (12) Cisco 9300-48P	120,000		-	-	120,000	ARPA
4 (4) Cisco 9300-48P	30,000		-	-	30,000	ARPA
1 Threat Locker / Cybersecurity Project	32,000		-	-	32,000	ARPA
1 Cybersecurity / Huntress	32,000		-	-	32,000	ARPA
3 (3) C9300-24P	25,000		25,000	-		Jail POD Desks
1 (1) Palo Alto PA-3220 W/Panorama	137,000		-	-	137,000	ARPA
1 (1) Vxrail Suite	1,115,093		-	-	1,115,093	ARPA
7 (7) Palo Alto PA-440	25,620		-	-	25,620	ARPA
7 APC UPS Units	13,093		-	13,093		
1200 County Auditor	70,000	1,500	-	1,500	70,000	
1 Required GEMS AB Suite 7.0 update	20,000		-	-	20,000	Software maintance Required
1 Budgeting software	50,000		-	-	50,000	ARPA
1 New computer for new associate		1,500	-	1,500		
1400 Facilities Maintenance	959,375	-	-	1,200	958,175	
1 Santa Fe HVAC Upgrade	958,175		-	-	958,175	ARPA
1 Pallet Jack	1,200		-	1,200		
1500 Elections	7,000	(7,000)	-	-	7,000	
1 FUJI I7700 Scanner	7,000	(7,000)	-	-	7,000	Recommended by the SOS and will be used to scan tally tapes for placement on the our Website. Removed because it is not required by law.
2130 47th District Court	1,230	-	-	1,230	-	
1 WEIFLEAW10 - 7 year old computer out o	1,230		-	1,230	-	Replacement
2150 181st District Court	4,089	-	-	4,089	-	
1 PC181STBENCHW10 - computer 7 yrs old	1,629		-	1,629	-	Replacement
1 THRASHL - 5 yrs old	1,230		-	1,230	-	Replacement
1 DAVISSW10 - 6 yrs old	1,230		-	1,230	-	Replacement
2160 251st District Court	2,460	-	-	2,460	-	
2 ESTEVEZAW10 and JOHNSONAW10, 6 ye	2,460		-	2,460	-	Replacement
2170 320th District Court	4,800	-	-	4,800	-	
4 computer towers	4,800		-	4,800	-	Replacement
2190 County Court at Law #1	3,460	-	-	3,460	-	
2 Computers aged 7 years and out of warre	2,460		-	2,460	-	Replacements
1 Sound system needs update needed	1,000		-	1,000	-	

-- continued --

2282 Managed Assigned Counsel	62,720	(50,000)	-	12,720	-
3 Desks/Workstations	3,000	-	-	3,000	New department
3 Desk Chairs	900	-	-	900	New department
3 Filing Cabinet	1,200	-	-	1,200	New department
3 Computer/Laptop	6,000	-	-	6,000	New department
6 Side Chairs	1,020	-	-	1,020	New department
1 Remodal Space	50,000	(50,000)	-	-	Moved balance of unspent to Santa Fe Build (\$41K)
2 Laptop Docks	600	-	-	600	New department
2290 Public Defenders' Office / MAC	60,180	-	-	10,180	-
2 Desks/Workstations	2,000	-	-	2,000	New department
2 Desk Chairs	600	-	-	600	New department
2 Filing Cabinet	800	-	-	800	New department
2 Computer/Laptop	4,000	-	-	4,000	New department
4 Side Chairs	680	-	-	680	New department
3 Signature pads	1,200	-	-	1,200	New department
1 Remodal Space	50,000	(50,000)	-	-	New department
3 Consultation Room Docks	900	-	-	900	New department
3160 Sheriff - Law Enforcement	76,937	-	8,900	68,037	-
15 Taser X26P /holster and battery pack	20,649	-	-	20,649	Normal rotation
1 Advanced Dual Gas AC Machine Refrigerant Management System	8,900	-	8,900	-	9900 purchase
10 Aftermarket equipment to outfit unmark	44,726	-	-	44,726	
3 Sheriff Office Patrol Decals	1,350	-	-	1,350	
3 PPV Tahoe vehicles	1,312	-	-	1,312	
3210 Fire/Rescue Department	2,025,000	-	-	-	2,025,000
2 Small grass trucks	550,000	-	-	-	550,000 CAD
1 Structure engine	850,000	-	-	-	850,000 CAD
1 Water Tender Firetruck	500,000	-	-	-	500,000 CAD
1 Command units	125,000	-	-	-	125,000 CAD
4100 Sheriff - Detention Center	1,755,598	-	-	5,598	1,750,000
2 Traing Dummies	5,598	-	-	5,598	
1 Detention Center Air handler replacemen	250,000	-	-	-	250,000 ARPA
1 Booking room renovation	1,500,000	-	-	-	1,500,000 ARPA
4200 Community Supervision and Corrections	9,500	-	-	9,500	-
1 Annual Inspection, of Video Security Syste	5,500	-	-	5,500	
1 Additional Video Security System	3,000	-	-	3,000	
1 Proximity Card System	1,000	-	-	1,000	
7100 Road & Bridge	391,320	(38,700)	-	-	352,620
1 2022 John Deere 5075E Utility Tractor	38,700	(38,700)	-	-	Replace 2004 tractor due to many repairs and parts hard to find
1 2023 Chevy 2500	75,000	-	-	-	75,000 CAD
1 2022 John Deere MX7 Lift-type Rotary Cu	4,478	-	-	-	4,478 CAD
2 2022 John Deere enclosed operator tractor	150,000	-	-	-	150,000 CAD
1 2022 John Deere FC15R Flex-wing Rotary	25,685	-	-	-	25,685 CAD
2 7-9 cf Conveyor Chain Spreader 14510F7C	44,438	-	-	-	44,438 CAD
1 100 gal Propane Fired Crack Seal Pot A-11	31,299	-	-	-	31,299 CAD
4 Carmanah School Zone Flasher	21,720	-	-	-	21,720 CAD
Total Equipment	7,217,555	(44,200)	33,900	125,147	6,971,308

**Potter County, Texas
Vehicle Fleet Management
2022-23**

				FY22	FY23 Approved			
	Beg	Term	Current Lease	Recommend- ation	Cuts	Annual Addition	Total Due in FY22	
1140	Information & Records Mgmt			5,056	-	-	-	5,056
1			2019 Ford Transit Connect	FY19	4	5,056	-	5,056
1400	Facilities Maintenance			15,917	6,960	-	6,960	22,877
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	6,960
2270	District Attorney			46,445	-	-	-	45,417
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
1			2019 Chevrolet Tahoe	FY19	4	9,459	-	9,459
3160	Sheriff - Law Enforcement			237,126	114,076	-	114,076	351,752
5			2019 Chevrolet Impala	FY19	4	27,980	-	27,980
1			2019 Ford Explorer	FY19	4	6,297	-	6,297
2			2019 Chevrolet Tahoe	FY19	4	20,072	-	20,072
7			2020 Chevy Tahoe	FY20	2	113,084	-	113,084
1			2020 Chevy Tahoe (xfer from DA)	FY20	4	9,504	-	9,504
1			2021 1/2 ton PU Crew Cab	FY21	4	8,400	-	8,400
1			2021 3/4 ton PU Crew Cab	FY21	2	14,005	-	14,005
4			2021 Chevy Tahoe PPV	FY21	4	37,785	-	37,785
9			2022 Chevy Tahoe PPV	FY22	2	92,858	92,858	92,858
1			2022 Ford F-150 4X4 Crew Cab	FY22	4	7,129	7,129	7,129
1			2022 Ford F-250 4X4 Crew Cab	FY22	4	7,129	7,129	7,129
1			2022 Ford F-150 4X4 Crew Cab	FY22	4	6,960	6,960	6,960
*Lease Replacement								
7100	Road & Bridge			31,622	-	-	-	31,622
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	7,682	-	7,682
1			2022 Ford F-150 4X4 Crew Cab	FY22	4	-	-	-
Total General Fund				336,166	121,036	-	121,036	456,724

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.

Potter County, Texas
 Personnel Budget
 2022-23

	2019-20	2020-21	2021-22	2022-23
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	6	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
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
2190 County Court at Law #1	5	4	4	4
2191 Veteran's Treatment Court	0	0	1/2	1/2
2200 County Court at Law #2	5	4	4	4
2201 Mental Health Specialty Court	0	0	1/2	1/2
2210 Justice of the Peace, Precinct #1	4	4	4	4

-- continued --

2220	Justice of the Peace, Precinct #2	3	3	3	3
2230	Justice of the Peace, Precinct #3	4	4	4	4
2240	Justice of the Peace, Precinct #4	3	3	3	3
2250	Jury	3	3	3	3
2260	County Attorney	32	29	26	24
2270	District Attorney *	36	36	36	33 1/2
2282	Managed Assigned Counsel	0	0	6	9
2290	Public Defender's Office	0	0	6	8
2295	CPS Counsel	0	0	2	2
3110	Constable, Precinct #1	1	1	1	1
3120	Constable, Precinct #2	1	1	1	1
3130	Constable, Precinct #3	1	1	1	1
3140	Constable, Precinct #4	1	1	1	1
3160	Sheriff - Law Enforcement	100	99	100	102
3210	Fire / Rescue Department	4	4	6	12
4100	Sheriff - Detention Center	143	144	144	143 1/2
4250	Court Supervised Release Program	0	2	2	2 1/2
5300	Mental Health	1	1	1	1
5305	Mental Health and Specialty Services	0	1	0	0
5310	County Extension Offices	5	5	5	5
5330	Family Crime Unit	0	4	4	4
5340	Victim Assistance - VOCA	3	3	3	3
5350	Victim Assistance - VCLG	1	1	1	1
7100	Road and Bridge	25	25	25	24
Total Personnel		<u>543 1/4</u>	<u>544 1/4</u>	<u>523 1/2</u>	<u>524</u>

General Fund

Supplemental Information

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

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
General Administration	\$ 7,884,302	\$ 7,098,727	\$ 8,576,238	\$ 9,040,028
1100 County Judge	253,272	251,613	267,696	277,670
60 Salaries & Fringe Benefits	248,007	248,024	257,796	267,170
61000 Salary - County Judge	101,628	101,673	104,723	109,959
61100 Salaries - Assistants	50,771	50,794	54,378	57,097
61300 Salaries - State Supplement	25,200	25,200	25,200	25,200
61301 Salaries - Juvenile Board Supplement	3,767	3,768	3,881	4,080
62000 Group Insurance	25,058	24,875	25,344	25,344
62100 Retirement	28,241	28,371	29,660	30,260
62200 Social Security Tax	13,208	13,209	14,400	15,020
62960 Workers' Compensation Insurance	109	109	150	150
62970 Unemployment Insurance	25	25	60	60
72 Education, Travel & Uniforms	-	469	3,000	3,000
72500 Education and Travel	-	469	3,000	3,000
74 General Operating Expenses	4,701	2,560	5,900	6,500
74000 Stationery and Supplies	3,563	1,674	4,500	4,500
74100 Subscriptions	238	36	400	1,000
74200 Dues	900	850	1,000	1,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	564	560	1,000	1,000
76600 Leases - Copier	564	560	1,000	1,000
1110 County Commissioners	238,790	240,166	281,089	291,145
60 Salaries & Fringe Benefits	231,370	236,436	264,389	274,445
61000 Salary - Commissioners	167,219	164,923	172,311	180,927
62000 Group Insurance	25,478	33,289	50,688	50,688
62100 Retirement	26,038	25,789	27,160	27,890
62200 Social Security Tax	11,847	11,644	13,190	13,850
62960 Workers' Compensation Insurance	788	791	1,040	1,090
72 Education, Travel & Uniforms	3,180	1,197	12,000	12,000
72510 Education and Travel - Precinct 1	-	-	3,000	3,000
72520 Education and Travel - Precinct 2	1,860	-	3,000	3,000
72530 Education and Travel - Precinct 3	1,220	1,197	3,000	3,000
72540 Education and Travel - Precinct 4	100	-	3,000	3,000
74 General Operating Expenses	4,240	2,533	4,700	4,700
74000 Stationery and Supplies	2,090	33	2,000	2,000
74100 Subscriptions	-	-	200	200
74200 Dues	2,150	2,500	2,500	2,500
1120 Human Resources	328,005	352,422	403,075	422,186
60 Salaries & Fringe Benefits	314,534	346,290	377,015	391,754
61000 Salary - Department Head	68,932	68,248	71,032	74,584
61100 Salaries - Assistants	144,150	167,029	182,743	191,880
62000 Group Insurance	53,220	58,028	63,360	63,360
62100 Retirement	33,194	36,466	40,000	41,070
62200 Social Security Tax	14,803	16,261	19,420	20,390
62960 Workers' Compensation Insurance	128	141	200	200
62970 Unemployment Insurance	107	117	260	270
72 Education, Travel & Uniforms	378	-	3,000	3,300
72500 Education and Travel	378	-	3,000	3,300
1120 Human Resources	3,331	-	15,000	15,252
73 Contract Services	3,331	-	15,000	15,252
73675 Software Maintenance	3,331	-	15,000	15,252
74 General Operating Expenses	7,230	3,949	4,560	8,280
74000 Stationery and Supplies	2,717	3,043	3,360	7,000
74010 Postage	606	687	600	680
74030 Software Purchases	-	-	-	-
74100 Subscriptions	-	-	300	300
74200 Dues	-	219	300	300
74700 Non-capital Equipment	3,907	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	2,532	2,183	3,500	3,600
76600 Leases - Copiers	2,532	2,183	3,500	3,600

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
1130 Information Technology - continued	2,270,771	1,792,428	1,996,401	2,228,413
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	1,766,010	1,453,394	1,603,113	1,615,113
73675 Software Maintenance	550,638	379,908	532,000	544,000
73560 Contract Services	1,215,372	1,073,486	1,071,113	1,071,113
74 General Operating Expenses	504,371	338,752	393,288	613,300
74000 Stationery and Supplies	270	-	-	-
74030 Software Purchases	234,915	104,681	33,030	136,000
74200 Dues	175	-	-	-
74500 Telephone Service	54,933	59,154	61,200	120,000
74520 Internet Service	40,978	42,536	35,400	37,000
74530 Network Connectivity	35,196	28,411	18,500	7,500
74540 Infrastructure Maintenance	8,831	9,180	15,800	10,800
74550 Cell Phones & Allowances	-	-	-	-
74700 Non-capital Equipment	83,516	61,602	201,321	272,000
74940 Network Expense	45,557	33,188	28,037	30,000
76 Equipment / Vehicle Repairs & Maintenance	390	282	-	-
76050 Equipment Operation - Repairs and Maintenance	-	-	-	-
76600 Leases - Copier	390	282	-	-
1140 Information and Records Management	496,184	399,035	517,436	523,684
60 Salaries & Fringe Benefits	484,208	390,832	491,206	497,454
61000 Salary - Department Head	72,288	52,636	66,950	73,818
61100 Salaries - Assistants	251,232	208,371	258,722	268,134
62000 Group Insurance	87,362	70,439	88,704	76,032
62100 Retirement	50,235	40,849	51,330	52,700
62200 Social Security Tax	22,734	18,249	24,920	26,160
62960 Workers' Compensation Insurance	195	157	250	260
62970 Unemployment Insurance	162	131	330	350
72 Education, Travel & Uniforms	1,768	397	3,750	3,750
72300 Uniforms	975	397	750	750
72500 Education and Travel	793	-	3,000	3,000
73 Contract Services	1,790	4,065	6,000	6,000
73560 Contract Services - Shredding	1,790	4,065	6,000	6,000
74 General Operating Expenses	8,054	3,503	14,480	14,480
74000 Stationery and Supplies	3,400	1,930	7,000	7,000
74330 Film and Chemicals	4,400	1,364	7,000	7,000
74550 Cell Phones & Allowances	254	209	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	364	238	2,000	2,000
76000 Auto Expense	364	238	2,000	2,000

-- continued --

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
1150 General Administrative - continued	1,376,615	1,112,981	1,985,451	1,952,551
60 Salaries & Fringe Benefits	16,864	2,681	10,000	10,000
62970 Unemployment Insurance	16,864	2,681	10,000	10,000
73 Contract Services	554,320	581,253	774,270	655,168
73560 Contract Services	-	-	100,000	35,000
73700 Property Appraisals	554,320	581,253	674,270	620,168
74 General Operating Expenses	25,892	22,384	38,500	38,500
74000 Stationery and Supplies	-	-	-	-
74085 Bank Fees Expense	146	397	1,000	1,000
74200 Dues	18,987	18,932	22,500	22,500
74310 Publication Expense	6,140	2,982	10,000	10,000
74920 Awards & Recognition	619	73	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	186,316	152,948	197,888	194,650
76520 Equipment Repairs & Replacement	15,477	10,929	42,888	35,000
76610 Equipment Leases & Maintenance Agreements	170,839	142,019	155,000	159,650
79 Other Expenditures	593,223	353,715	964,793	1,054,233
78400 Lease Expense - Parking Garage	43,565	43,565	43,565	53,565
79230 Bond Premiums	2,831	7,068	10,000	10,000
79240 Liability Insurance	447,201	177,214	575,000	575,000
79305 Redistricting Expense	-	-	40,000	-
79600 Insurance Claims	95,812	119,164	100,000	150,668
79800 Appointed Civil Litigation Counsel	3,814	6,704	15,000	15,000
79999 Contingency	-	-	181,228	250,000
1200 County Auditor	720,590	747,948	783,031	923,456
60 Salaries & Fringe Benefits	577,124	582,882	607,454	706,591
61000 Salary - County Auditor	105,071	105,312	108,269	113,682
61100 Salaries - Assistants	305,927	317,240	321,723	387,685
62000 Group Insurance	72,136	63,347	76,032	88,704
62100 Retirement	64,012	66,065	67,770	77,270
62200 Social Security Tax	29,525	30,453	32,900	38,360
62960 Workers' Compensation Insurance	247	254	330	380
62970 Unemployment Insurance	206	211	430	510
72 Education, Travel & Uniforms	2,711	799	10,000	10,000
72500 Education and Travel	2,711	799	10,000	10,000
73 Contract Services	133,815	158,235	156,277	192,995
73560 Contract Services	10,500	8,691	8,700	13,195
73675 Software Maintenance	72,830	98,544	94,577	124,800
73900 Independent Audit Fees	50,485	51,000	53,000	55,000
74 General Operating Expenses	5,244	4,662	7,500	12,170
74000 Stationery and Supplies	3,959	3,377	5,500	8,870
74100 Subscriptions	-	-	500	500
74200 Dues	1,285	1,285	1,500	1,300
74700 Non-capital Equipment	-	-	-	1,500
76 Equipment / Vehicle Repairs & Maintenance	1,696	1,370	1,800	1,700
76600 Leases - Copier	1,696	1,370	1,800	1,700
1210 County Treasurer	246,215	253,874	267,569	277,604
60 Salaries & Fringe Benefits	239,856	243,340	251,119	261,154
61000 Salary - Treasurer	80,252	80,286	82,696	86,831
61100 Salaries - Assistants	85,840	87,182	89,797	94,287
62000 Group Insurance	35,482	37,214	38,016	38,016
62100 Retirement	25,860	26,187	27,190	27,920
62200 Social Security Tax	12,279	12,326	13,200	13,860
62960 Workers' Compensation Insurance	100	101	130	140
62970 Unemployment Insurance	43	44	90	100
72 Education, Travel & Uniforms	730	2,727	5,000	5,000
72500 Education and Travel	730	2,727	5,000	5,000
74 General Operating Expenses	3,819	6,374	9,250	9,250
74000 Stationery and Supplies	3,467	6,374	8,500	8,500
74100 Subscriptions	77	-	150	150
74200 Dues	275	-	600	600
76 Equipment / Vehicle Repairs & Maintenance	1,810	1,433	2,200	2,200
76600 Leases - Copier	1,810	1,433	2,200	2,200

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
1220 Purchasing Agent -- continued	391,487	371,543	515,790	530,367
60 Salaries & Fringe Benefits	370,801	354,086	472,990	487,567
61000 Salary - Agent	87,774	87,812	90,447	94,969
61100 Salaries - Assistants	173,667	163,788	228,881	238,956
62000 Group Insurance	49,295	44,677	76,032	76,032
62100 Retirement	40,710	39,346	51,870	51,460
62200 Social Security Tax	19,067	18,186	25,180	25,550
62960 Workers' Compensation Insurance	157	151	250	260
62970 Unemployment Insurance	131	126	330	340
1220 Purchasing Agent				
72 Education, Travel & Uniforms	3,932	2,344	15,000	15,000
72500 Education and Travel	3,932	2,344	15,000	15,000
73 Contract Services	9,500	7,500	10,000	10,000
73675 Software Maintenance	9,500	7,500	10,000	10,000
74 General Operating Expenses	4,769	5,216	13,300	13,300
74000 Stationery and Supplies	1,458	4,234	9,000	9,000
74100 Subscriptions	457	397	500	500
74200 Dues	795	265	1,300	1,300
74950 Auction Expense	2,059	320	2,500	2,500
76 Equipment / Vehicle Repairs & Maintenance	2,485	2,397	4,500	4,500
76000 Auto Expense	1,719	1,884	3,000	3,000
76600 Leases - Copier	766	513	1,500	1,500
1230 Collections	225,547	200,579	-	-
60 Salaries & Fringe Benefits	207,748	191,153	-	-
61000 Salary - Dept Head	58,807	57,688	-	-
61100 Salaries - Assistants	79,804	71,622	-	-
62000 Group Insurance	37,460	32,149	-	-
62100 Retirement	21,583	20,265	-	-
62200 Social Security Tax	9,942	9,286	-	-
62960 Workers' Compensation Insurance	83	78	-	-
62970 Unemployment Insurance	69	65	-	-
72 Education, Travel & Uniforms	-	-	-	-
72500 Education and Travel	-	-	-	-
73 Contract Services	3,600	-	-	-
73675 Software Maintenance	3,600	-	-	-
74 General Operating Expenses	13,504	9,016	-	-
74000 Stationery and Supplies	3,762	790	-	-
74010 Postage	9,592	8,176	-	-
74200 Dues	150	50	-	-
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	695	410	-	-
76600 Leases - Copier	695	410	-	-
1300 Tax Assessor/Collector	1,336,826	1,376,138	1,558,700	1,612,952
60 Salaries & Fringe Benefits	1,188,693	1,229,658	1,394,200	1,437,050
61000 Salary - Tax Assessor/Collector	80,252	80,286	82,695	86,830
61100 Salaries - Assistants	718,850	742,602	830,833	864,098
61120 Salaries - Extra Staffing	6,153	-	-	-
62000 Group Insurance	201,016	220,594	266,112	266,112
62100 Retirement	125,340	128,674	143,980	146,540
62200 Social Security Tax	56,599	57,008	69,890	72,750
62960 Workers' Compensation Insurance	483	494	690	720
62970 Unemployment Insurance	-	-	-	-
72 Education, Travel & Uniforms	3,887	5,191	8,000	9,000
72500 Education and Travel	3,887	5,191	8,000	9,000
73 Contract Services	58,892	61,218	66,200	76,552
73500 Sheriff Fees	4,791	2,644	6,000	6,000
73675 Software Maintenance	54,101	58,574	60,200	70,552

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
1300 Tax Assessor/Collector -- continued				
74 General Operating Expenses	82,197	77,364	86,300	86,150
74000 Stationery and Supplies	31,438	28,262	34,000	34,000
74010 Postage	42,679	28,151	36,000	36,000
74100 Subscriptions	600	609	900	800
74200 Dues	225	225	400	350
74610 Sheriff Sale Property Expense	7,255	20,117	15,000	15,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	3,157	2,707	4,000	4,200
76600 Leases - Copier	3,157	2,707	4,000	4,200
Facilities Management	2,282,325	2,549,114	3,063,070	3,109,946
1400 Facilities Maintenance Department	1,534,979	1,589,542	1,748,641	1,800,822
60 Salaries & Fringe Benefits	1,469,331	1,526,631	1,638,141	1,683,122
61000 Salary - Director	89,263	89,302	91,981	99,204
61100 Salaries - Assistants	871,671	904,492	955,520	997,540
61120 Salaries - Overtime	4,270	10,016	10,000	10,000
62000 Group Insurance	273,414	282,111	316,800	304,128
62100 Retirement	150,315	157,264	166,670	170,550
62200 Social Security Tax	69,368	71,875	80,900	84,670
62960 Workers' Compensation Insurance	10,547	11,069	15,210	15,920
62970 Unemployment Insurance	483	502	1,060	1,110
72 Education, Travel & Uniforms	5,108	177	16,500	16,500
72300 Uniforms	1,764	64	6,500	6,500
72500 Education and Travel	3,344	113	10,000	10,000
74 General Operating Expenses	49,534	47,453	73,120	74,320
74000 Stationery and Supplies	4,115	1,218	6,200	6,200
74430 Maintenance Supplies	344	2,098	3,000	3,000
74450 Landscaping	22,675	19,187	30,000	30,000
74460 Janitorial Supplies	19,875	22,242	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	3,500	3,500
74900 Mandated Regulation Compliance	140	-	1,000	1,000
74960 Employee Safety	465	173	2,000	2,000
74970 Storage Tank Expense	-	-	500	500
76 Equipment / Vehicle Repairs & Maintenance	11,006	15,281	20,880	26,880
76010 Equip Operation - Fuel & Oil	8,986	11,941	14,000	20,000
76050 Equipment Operation - Repairs and Maintenance	1,587	2,975	6,000	6,000
76600 Leases - Copier	433	365	880	880
1405 Courthouse	140,029	172,149	248,888	248,888
77 Building Repairs & Maintenance	140,029	172,149	248,888	248,888
77000 Building Repairs and Maintenance	52,060	68,187	90,688	90,688
77001 Building Repairs and Maintenance - Projects	-	-	5,000	5,000
77100 Utilities	79,353	94,935	135,000	135,000
77400 Elevator Service	8,616	9,027	18,200	18,200
1410 Courts Building	154,226	212,468	278,822	278,822
74 General Operating Expenses	-	725	2,650	2,650
74970 Storage Tank Expense	-	725	2,650	2,650
77 Building Repairs & Maintenance	154,226	211,743	276,172	276,172
77000 Building Repairs and Maintenance	56,529	90,902	93,172	93,172
77001 Building Repairs and Maintenance - Projects	-	-	-	-
77100 Utilities	91,737	114,647	160,000	160,000
77400 Elevator Service	5,960	6,194	23,000	23,000
1415 Library Building	7,829	8,446	10,100	10,100
77 Building Repairs & Maintenance	7,829	8,446	10,100	10,100
77000 Building Repairs and Maintenance	350	380	2,000	2,000
77100 Utilities	7,479	8,066	8,100	8,100
1420 Extension Services Building	12,661	13,414	16,950	18,150
77 Building Repairs & Maintenance	12,661	13,414	16,950	18,150
77000 Building Repairs and Maintenance	1,620	2,819	5,950	7,150
77001 Building Repairs and Maintenance - Projects	2,349	-	-	-
77100 Utilities	8,692	10,595	11,000	11,000

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
1440 Santa Fe Building -- continued	286,554	291,760	516,255	512,250
77 Building Repairs & Maintenance	286,554	291,760	516,255	512,250
77000 Building Repairs and Maintenance	98,255	82,877	165,005	170,000
77001 Building Repairs and Maintenance - Projects	-	-	79,000	70,000
77100 Utilities	173,169	193,399	225,000	225,000
77300 Auditorium Expense	-	-	10,000	10,000
77400 Elevator Service	15,130	15,484	37,250	37,250
1455 Baseball Stadium	2,706	573	6,000	6,000
77 Building Repairs & Maintenance	2,706	573	6,000	6,000
77000 Building Repairs and Maintenance	2,269	573	5,000	5,000
77100 Utilities	437	-	1,000	1,000
1460 JP#3 Office Building	12,068	13,910	14,700	14,700
77 Building Repairs & Maintenance	12,068	13,910	14,700	14,700
77000 Building Repairs and Maintenance	2,863	4,983	4,700	4,700
77100 Utilities	9,205	8,927	10,000	10,000
1465 Bowie Annex	11,626	67,088	28,000	23,000
77 Building Repairs & Maintenance	11,626	67,088	28,000	23,000
77000 Building Repairs and Maintenance	1,846	4,400	11,000	6,000
77001 Building Repairs and Maintenance - Projects	-	50,199	-	-
77100 Utilities	9,780	12,489	17,000	17,000
1475 W. 6th Annex	5,512	3,796	-	-
77 Building Repairs & Maintenance	5,512	3,796	-	-
77000 Building Repairs and Maintenance	185	130	-	-
77100 Utilities	5,327	3,666	-	-
1480 Law Enforcement Center	80,456	117,369	131,414	133,914
74 General Operating Expenses	-	-	-	-
74450 Grounds Maintenance	-	-	-	-
77 Building Repairs & Maintenance	80,456	117,369	131,414	133,914
77000 Building Repairs and Maintenance	20,066	39,951	51,414	53,914
77100 Utilities	60,390	77,418	80,000	80,000
1481 Vehicle Maintenance Garage	23,930	30,514	29,000	29,000
77 Building Repairs & Maintenance	23,930	30,514	29,000	29,000
77000 Building Repairs and Maintenance	2,417	2,668	5,000	5,000
77100 Utilities	21,513	27,846	24,000	24,000
1490 Fire Station #3	9,749	28,085	34,300	34,300
74 General Operating Expenses	-	429	3,500	3,500
74450 Grounds Maintenance	-	429	3,500	3,500
77 Building Repairs & Maintenance	9,749	27,656	30,800	30,800
77000 Building Repairs and Maintenance	1,057	6,999	12,500	12,500
77100 Utilities	6,986	18,585	16,000	16,000
77400 Elevator Service	1,706	2,072	2,300	2,300

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
Election Administration -- continued	485,420	584,295	678,436	603,526
1500 Elections / Voter Registration	485,420	584,295	678,436	603,526
60 Salaries & Fringe Benefits	415,162	403,526	453,286	436,576
61000 Salary - Elections Administrator	65,479	65,508	72,100	75,705
61100 Salaries - Assistants	132,611	132,458	141,298	148,363
61120 Salaries - Extra Help, Clerk & Judges	109,348	111,111	120,000	95,000
62000 Group Insurance	52,272	34,654	50,688	50,688
62100 Retirement	33,908	38,998	43,090	41,850
62200 Social Security Tax	21,265	20,171	25,510	24,410
62960 Workers' Compensation Insurance	169	502	260	240
62970 Unemployment Insurance	110	124	340	320
72 Education, Travel & Uniforms	632	3,875	4,000	4,000
72500 Education and Travel	632	3,875	4,000	4,000
73 Contract Services	21,507	131,306	84,000	92,400
73560 Programming, Site Support, Maint	21,507	131,306	84,000	92,400
74 General Operating Expenses	44,082	41,621	130,750	63,650
74000 Stationery and Supplies	17,852	25,216	67,000	40,000
74010 Postage	25,841	11,473	60,000	20,000
74100 Subscriptions	219	228	350	350
74200 Dues	130	250	400	300
74550 Cell Phones & Allowances	40	747	3,000	3,000
74700 Non-capital Equipment	-	3,707	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,037	3,967	6,400	6,900
76600 Copier Rental	3,859	3,967	4,400	4,400
76610 Equipment Rental	178	-	2,000	2,500
Judicial	15,011,429	15,755,133	19,126,309	20,454,814
2100 County Clerk	1,206,412	1,103,779	1,259,076	1,306,268
60 Salaries & Fringe Benefits	983,516	966,102	989,602	1,027,794
61000 Salary - County Clerk	80,252	80,286	82,696	86,831
61100 Salaries - Assistants	578,721	571,657	574,548	603,275
62000 Group Insurance	175,249	166,174	177,408	177,408
62100 Retirement	102,619	101,948	103,590	106,350
62200 Social Security Tax	45,989	45,363	50,280	52,800
62960 Workers' Compensation Insurance	396	391	500	520
62970 Unemployment Insurance	290	283	580	610
72 Education, Travel & Uniforms	1,918	2,640	6,000	6,000
72500 Education and Travel	1,918	2,640	6,000	6,000
73 Contract Services	186,235	110,696	220,500	228,500
73560 Contract Services - Archive Fees	165,067	55,023	100,000	100,000
73675 Software Maintenance	21,168	55,673	120,500	128,500
74 General Operating Expenses	30,560	20,465	37,474	38,474
74000 Stationery and Supplies	26,213	17,598	32,274	32,274
74100 Subscriptions	2,077	740	1,800	2,800
74200 Dues	-	234	400	400
74320 Microfilm and Copier Supplies	2,270	1,893	3,000	3,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	4,183	3,876	5,500	5,500
76600 Leases - Copier	4,183	3,876	5,500	5,500

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2110 District Clerk -- continued	1,236,958	1,390,817	1,625,177	1,653,566
60 Salaries & Fringe Benefits	1,169,998	1,177,350	1,312,752	1,338,531
61000 Salary - District Clerk	80,252	80,647	82,696	86,830
61100 Salaries - Assistants	744,588	746,910	795,020	814,295
61120 Salaries - Extra Staffing	-	-	-	-
62000 Group Insurance	157,187	161,056	228,096	228,096
62100 Retirement	128,481	129,404	138,330	138,870
62200 Social Security Tax	58,623	58,463	67,150	68,940
62960 Workers' Compensation Insurance	495	497	660	680
62970 Unemployment Insurance	372	373	800	820
72 Education, Travel & Uniforms	5,503	2,409	10,000	10,000
72500 Education and Travel	5,503	2,409	10,000	10,000
73 Contract Services	21,168	162,853	236,525	236,525
73560 Contract Services - Archive Fees	-	107,180	136,525	136,525
73620 CSCD Collection Fee	-	-	-	-
73675 Software Maintenance	21,168	55,673	100,000	100,000
74 General Operating Expenses	29,438	38,778	53,900	56,510
74000 Stationery and Supplies	16,663	21,995	31,000	31,000
74010 Postage	11,026	15,573	20,000	20,000
74100 Subscriptions	1,649	1,085	2,500	5,110
74200 Dues	100	125	400	400
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	10,851	9,427	12,000	12,000
76610 Leases - Copier	10,851	9,427	12,000	12,000
2120 Court of Appeals	9,829	10,321	10,342	10,302
60 Salaries & Fringe Benefits	9,829	10,321	10,342	10,302
61300 Salary Supplements - Judges	7,975	8,372	8,372	8,372
62100 Retirement	1,244	1,309	1,320	1,290
62200 Social Security Tax	610	640	650	640
2125 Specialty Courts	-	26,163	48,060	48,010
60 Salaries & Fringe Benefits	-	22,523	40,120	40,070
61100 Salaries - Assistants	-	-	32,500	-
61120 Salaries- Extra Staffing	-	20,917	-	32,500
62000 Group Insurance	-	-	-	-
62100 Retirement	-	-	5,130	5,010
62200 Social Security Tax	-	1,596	2,490	2,490
62960 Workers' Compensation Insurance	-	-	-	30
62970 Unemployment Insurance	-	10	-	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
73675 Software Maintenance	-	3,640	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	347,981	345,737	399,254	413,550
60 Salaries & Fringe Benefits	339,870	338,662	374,748	388,370
61000 Salary Supplement - Judge	14,298	14,232	14,124	14,124
61100 Salaries - Assistants	234,625	230,211	236,952	248,784
61120 Salaries - Extra Help	3,443	7,581	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,767	3,768	3,876	3,876
62000 Group Insurance	25,283	24,987	38,016	38,016
62100 Retirement	39,355	38,813	42,940	43,810
62200 Social Security Tax	18,837	18,808	20,850	21,750
62960 Workers' Compensation Insurance	143	143	210	220
62970 Unemployment Insurance	119	119	280	290
72 Education, Travel & Uniforms	1,149	1,986	8,050	11,250
72300 Uniforms	-	-	750	750
72500 Education and Travel	987	331	1,800	5,000
72501 Court Coordinator Training	-	-	2,000	2,000
72502 Court Reporter Training	-	1,075	2,000	2,000
72503 Bailiff Training	162	580	1,500	1,500
74 General Operating Expenses	6,471	4,795	14,956	12,430
74000 Stationery and Supplies	4,653	4,266	7,056	7,500
74100 Subscriptions	1,308	19	2,500	2,500
74200 Dues	510	510	1,200	1,200
74700 Non-capital Equipment	-	-	4,200	1,230
76 Equipment / Vehicle Repairs & Maintenance	491	294	1,500	1,500
76600 Leases - Copier	491	294	1,500	1,500

-- continued --

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2140 108th District Court -- continued	373,865	360,372	399,254	412,320
60 Salaries & Fringe Benefits	364,234	348,527	374,748	388,370
61000 Salary Supplement - Judge	14,298	14,232	14,124	14,124
61100 Salaries - Assistants	228,939	229,343	236,952	248,784
61120 Salaries - Extra Help	20,978	6,245	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,767	3,768	3,876	3,876
62000 Group Insurance	37,631	37,335	38,016	38,016
62100 Retirement	38,508	38,677	42,940	43,810
62200 Social Security Tax	19,838	18,668	20,850	21,750
62960 Workers' Compensation Insurance	150	141	210	220
62970 Unemployment Insurance	125	118	280	290
72 Education, Travel & Uniforms	1,260	1,927	7,750	11,250
72300 Uniforms	-	-	250	750
72500 Education and Travel	1,110	1,532	3,500	5,000
72501 Court Coordinator Training	-	-	1,500	2,000
72502 Court Reporter Training	150	395	1,500	2,000
72503 Bailiff Training	-	-	1,000	1,500
74 General Operating Expenses	7,220	8,884	15,256	11,200
74000 Stationery and Supplies	4,296	4,712	7,056	7,500
74100 Subscriptions	809	1,286	2,000	2,500
74200 Dues	940	1,078	1,200	1,200
74700 Non-capital Equipment	1,175	1,808	5,000	-
76 Equipment / Vehicle Repairs & Maintenance	1,151	1,034	1,500	1,500
76600 Leases - Copier	1,151	1,034	1,500	1,500
2150 181st District Court	333,431	383,795	399,247	416,382
60 Salaries & Fringe Benefits	324,224	370,709	374,741	388,343
61000 Salary Supplement - Judge	12,988	14,090	14,124	14,124
61100 Salaries - Assistants	230,172	248,512	236,945	248,757
61120 Salaries - Extra Help	7,051	15,089	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,507	3,731	3,876	3,876
62000 Group Insurance	12,935	25,967	38,016	38,016
62100 Retirement	38,406	42,088	42,940	43,810
62200 Social Security Tax	18,904	20,942	20,850	21,750
62960 Workers' Compensation Insurance	142	158	210	220
62970 Unemployment Insurance	119	132	280	290
72 Education, Travel & Uniforms	1,013	3,299	9,050	11,250
72300 Uniforms	884	689	750	750
72500 Education and Travel	(33)	-	2,800	5,000
72501 Court Coordinator Training	-	-	2,000	2,000
72502 Court Reporter Training	-	1,334	2,000	2,000
72503 Bailiff Training	162	1,276	1,500	1,500
74 General Operating Expenses	7,809	9,445	13,956	15,289
74000 Stationery and Supplies	3,008	5,349	6,056	7,500
74100 Subscriptions	4,536	1,824	2,500	2,500
74200 Dues	265	665	1,200	1,200
74700 Non-capital Equipment	-	1,607	4,200	4,089
76 Equipment / Vehicle Repairs & Maintenance	385	342	1,500	1,500
76600 Leases - Copier	385	342	1,500	1,500
2160 251st District Court	367,227	353,072	399,325	414,780
60 Salaries & Fringe Benefits	356,674	346,754	374,748	388,370
61000 Salary Supplement - Judge	15,115	14,232	14,124	14,124
61100 Salaries - Assistants	234,875	230,093	236,952	248,784
61120 Salaries - Extra Help	6,200	3,477	17,500	17,500
61301 Salaries - Juvenile Board Supplement	3,767	3,768	3,876	3,876
62000 Group Insurance	37,520	37,320	38,016	38,016
62100 Retirement	39,524	38,792	42,940	43,810
62200 Social Security Tax	19,407	18,815	20,850	21,750
62960 Workers' Compensation Insurance	145	140	210	220
62970 Unemployment Insurance	121	117	280	290
72 Education, Travel & Uniforms	1,831	1,324	8,250	11,250
72300 Uniforms	726	750	750	750
72500 Education and Travel	-	306	2,000	5,000
72501 Court Coordinator Training	187	-	2,000	2,000
72502 Court Reporter Training	918	199	2,000	2,000
72503 Bailiff Training	-	69	1,500	1,500
74 General Operating Expenses	8,211	4,651	14,827	13,660
74000 Stationery and Supplies	7,401	3,575	8,127	7,500
74100 Subscriptions	555	196	1,300	2,500
74200 Dues	255	880	1,200	1,200
74700 Non-capital Equipment	-	-	4,200	2,460
76 Equipment / Vehicle Repairs & Maintenance	511	343	1,500	1,500
76600 Leases - Copier	511	343	1,500	1,500
-- continued --				

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2170 320th District Court -- continued	365,828	359,226	396,747	417,093
60 Salaries & Fringe Benefits	360,526	346,578	376,591	388,343
61000 Salary Supplement - Judge	14,298	14,232	14,124	14,124
61100 Salaries - Assistants	229,963	230,063	236,945	248,757
61120 Salaries - Extra Help	16,884	3,925	19,000	17,500
61301 Salaries - Juvenile Board Supplement	3,767	3,768	3,876	3,876
62000 Group Insurance	37,602	37,320	38,016	38,016
62100 Retirement	38,620	38,790	43,180	43,810
62200 Social Security Tax	19,121	18,223	20,960	21,750
62960 Workers' Compensation Insurance	148	140	210	220
62970 Unemployment Insurance	123	117	280	290
72 Education, Travel & Uniforms	275	2,609	8,850	11,250
72300 Uniforms	-	234	350	750
72500 Education and Travel	-	674	2,500	5,000
72501 Court Coordinator Training	75	(360)	2,000	2,000
72502 Court Reporter Training	200	1,447	2,000	2,000
72503 Bailiff Training	-	614	2,000	1,500
74 General Operating Expenses	4,519	9,669	10,106	16,000
74000 Stationery and Supplies	1,783	7,066	4,556	7,500
74100 Subscriptions	647	413	750	2,500
74200 Dues	575	510	600	1,200
74700 Non-capital Equipment	1,514	1,680	4,200	4,800
76 Equipment / Vehicle Repairs & Maintenance	508	370	1,200	1,500
76600 Leases - Copier	508	370	1,200	1,500
2175 Associate Judge Child Support	923	493	1,866	1,500
74 General Operating Expenses	923	493	1,866	1,500
74000 Stationery and Supplies	923	493	1,866	1,500
74700 Non-capital Equipment	-	-	-	-
2185 Associate Judge Child Protection	311	38,729	14,470	45,132
60 Salaries & Fringe Benefits	-	38,204	12,470	43,132
61120 Salaries - Extra Help	-	35,205	10,000	35,000
62100 Retirement	-	274	1,580	5,394
62200 Social Security Tax	-	2,686	770	2,678
62960 Workers' Compensation Insurance	-	21	110	30
62970 Unemployment Insurance	-	18	10	30
74 General Operating Expenses	311	525	2,000	2,000
74000 Stationery and Supplies	311	525	2,000	2,000
2190 County Court at Law #1	545,967	548,487	588,075	611,017
60 Salaries & Fringe Benefits	536,669	539,008	569,796	588,278
61000 Salary - Judge	79,432	79,467	81,853	85,946
61100 Salaries - Assistants	227,801	228,053	235,459	246,476
61120 Salaries - Extra Help	375	3,914	8,000	8,000
61300 Salary - State Supplement	84,000	84,000	84,000	84,000
61301 Salaries - Juvenile Board Supplement	3,767	3,768	3,876	4,068
61302 Salaries - Visiting Judges	3,345	669	8,000	9,000
62000 Group Insurance	49,129	49,780	50,688	50,688
62100 Retirement	61,506	61,811	65,120	66,040
62200 Social Security Tax	26,959	27,190	32,230	33,470
62960 Workers' Compensation Insurance	239	240	320	330
62970 Unemployment Insurance	116	116	250	260
72 Education, Travel & Uniforms	2,483	3,936	9,650	10,650
72300 Uniforms	87	-	650	650
72500 Education and Travel	2,116	2,214	3,000	4,000
72501 Court Coordinator Training	100	-	2,000	2,000
72502 Court Reporter Training	-	1,707	2,000	2,000
72503 Bailiff Training	180	15	2,000	2,000
74 General Operating Expenses	6,452	5,216	8,029	11,489
74000 Stationery and Supplies	3,412	3,561	6,029	6,029
74100 Subscriptions	575	490	1,000	1,000
74200 Dues	975	1,165	1,000	1,000
74700 Non-capital Equipment	1,490	-	-	3,460
76 Equipment / Vehicle Repairs & Maintenance	363	327	600	600
76600 Leases - Copier	363	327	600	600
2191 Veterans' Treatment Court (formerly 5305)	98,819	89,226	73,719	75,545
60 Salaries & Fringe Benefits	87,669	87,859	45,384	47,210
61100 Salaries - Assistants	61,173	61,200	31,518	33,094
62000 Group Insurance	12,325	12,445	6,336	6,336
62100 Retirement	9,526	9,569	4,970	5,100
62200 Social Security Tax	4,577	4,577	2,420	2,540
62960 Workers' Compensation Insurance	37	37	100	100
62970 Unemployment Insurance	31	31	40	40

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2191 Veterans' Treatment Court - continued				
72 Education, Travel & Uniforms	2,541	1,025	2,000	2,000
72500 Education and Travel	2,541	1,025	2,000	2,000
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	8,609	342	3,950	3,950
74000 Stationery and Supplies	7,304	342	400	400
74120 Drug Tests	-	-	2,600	2,600
74700 Non-capital Equipment	1,305	-	-	-
74920 Awards & Recognition	-	-	950	950
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76600 Leases - Copier	-	-	-	-
2200 County Court at Law #2	527,091	541,966	584,770	597,400
60 Salaries & Fringe Benefits	510,758	537,117	567,020	576,600
61000 Salary - Judge	71,407	79,432	81,853	85,946
61100 Salaries - Assistants	224,476	228,521	235,459	246,476
61120 Salaries - Extra Help	3,833	577	8,000	3,000
61300 Salary - State Supplement	77,054	84,000	84,000	84,000
61301 Salaries - Juvenile Board Supplement	3,388	3,767	3,768	3,960
61302 Salaries - Visiting Judges	4,637	1,003	8,000	4,000
62000 Group Insurance	42,206	50,145	50,160	50,688
62100 Retirement	56,223	61,618	63,650	65,250
62200 Social Security Tax	27,187	27,701	31,510	32,700
62960 Workers' Compensation Insurance	231	238	380	330
62970 Unemployment Insurance	116	115	240	250
72 Education, Travel & Uniforms	5,504	43	9,650	12,000
72300 Uniforms	462	-	650	500
72500 Education and Travel	1,011	23	3,000	5,500
72501 Court Coordinator Training	1,941	-	2,000	2,000
72502 Court Reporter Training	1,400	-	2,000	2,000
72503 Bailiff Training	690	20	2,000	2,000
74 General Operating Expenses	10,671	4,522	7,500	8,000
74000 Stationery and Supplies	5,153	2,573	5,500	6,000
74100 Subscriptions	105	1,314	1,000	1,000
74200 Dues	670	635	1,000	1,000
74700 Non-capital Equipment	4,743	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	158	284	600	800
76600 Leases - Copier	158	284	600	800
2201 Mental Health Specialty Court	-	-	72,469	51,624
60 Salaries & Fringe Benefits	-	-	45,384	45,274
61100 Salaries - Assistants	-	-	31,518	31,518
62000 Group Insurance	-	-	6,336	6,336
62100 Retirement	-	-	4,970	4,860
62200 Social Security Tax	-	-	2,420	2,420
62960 Workers' Compensation Insurance	-	-	100	100
62970 Unemployment Insurance	-	-	40	40
72 Education, Travel & Uniforms	-	-	2,000	-
72500 Education and Travel	-	-	2,000	-
73 Contract Services	-	-	22,385	4,500
73320 Counseling Services	-	-	-	-
73560 Contract Services	-	-	20,000	4,000
73585 Electronic Monitoring	-	-	2,385	500
74 General Operating Expenses	-	-	2,700	1,850
74000 Stationery and Supplies	-	-	400	400
74120 Drug Tests	-	-	1,350	500
74700 Non-capital Equipment	-	-	-	-
74920 Awards & Recognition	-	-	950	950

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2210 Justice of the Peace, Precinct #1 - continued	305,718	300,902	332,957	348,133
60 Salaries & Fringe Benefits	273,799	271,971	299,297	312,032
61000 Salary - Judge	80,252	80,286	82,696	87,695
61100 Salaries - Assistants	110,938	108,998	118,513	124,439
61120 Salaries - Extra Help	534	2,057	-	-
62000 Group Insurance	38,345	36,888	50,688	50,688
62100 Retirement	29,838	29,749	31,720	32,690
62200 Social Security Tax	13,721	13,822	15,400	16,230
62960 Workers' Compensation Insurance	115	115	160	160
62970 Unemployment Insurance	56	56	120	130
72 Education, Travel & Uniforms	839	986	3,500	3,500
72500 Education and Travel	839	986	3,500	3,500
73 Contract Services	16,987	15,516	17,000	17,292
73675 Software Maintenance	16,987	15,516	17,000	17,292
74 General Operating Expenses	12,723	11,211	11,760	13,939
74000 Stationery and Supplies	11,784	10,356	10,530	13,000
74100 Subscriptions	84	-	400	84
74200 Dues	375	375	350	375
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,370	1,218	1,400	1,370
76600 Leases - Copier	1,370	1,218	1,400	1,370
2220 Justice of the Peace, Precinct #2	246,531	246,191	271,751	283,187
60 Salaries & Fringe Benefits	220,841	220,724	240,441	251,007
61000 Salary - Judge	80,252	80,286	82,696	87,695
61100 Salaries - Assistants	78,741	78,775	81,139	85,196
62000 Group Insurance	25,283	24,987	38,016	38,016
62100 Retirement	24,832	24,948	25,830	26,650
62200 Social Security Tax	11,598	11,593	12,540	13,230
62960 Workers' Compensation Insurance	96	96	130	130
62970 Unemployment Insurance	39	39	90	90
72 Education, Travel & Uniforms	716	2,598	3,500	3,500
72500 Education and Travel	716	2,598	3,500	3,500
73 Contract Services	16,987	15,516	17,000	17,000
73675 Software Maintenance	16,987	15,516	17,000	17,000
2220 Justice of the Peace, Precinct #2				
74 General Operating Expenses	7,253	6,828	9,510	10,380
74000 Stationery and Supplies	6,440	6,058	8,280	9,000
74100 Subscriptions	43	-	400	500
74200 Dues	290	290	350	400
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	734	525	1,300	1,300
76600 Leases - Copier	734	525	1,300	1,300
2230 Justice of the Peace, Precinct #3	310,800	312,179	340,592	353,613
60 Salaries & Fringe Benefits	280,905	282,310	304,362	317,358
61000 Salary - Judge	80,252	80,286	82,696	87,695
61100 Salaries - Assistants	118,090	118,978	122,548	128,675
62000 Group Insurance	37,274	37,417	50,688	50,688
62100 Retirement	30,964	31,234	32,350	33,350
62200 Social Security Tax	14,147	14,215	15,710	16,560
62960 Workers' Compensation Insurance	119	120	160	170
62970 Unemployment Insurance	59	60	210	220
72 Education, Travel & Uniforms	563	2,579	3,500	3,500
72500 Education and Travel	563	2,579	3,500	3,500
73 Contract Services	16,987	15,516	17,000	17,000
73675 Software Maintenance	16,987	15,516	17,000	17,000
74 General Operating Expenses	11,024	10,966	13,230	13,255
74000 Stationery and Supplies	10,169	10,111	12,000	12,000
74100 Subscriptions	-	-	400	400
74200 Dues	375	375	350	375
74550 Cell Phones & Allowances	480	480	480	480
76 Equipment / Vehicle Repairs & Maintenance	1,321	808	2,500	2,500
76600 Leases - Copier	1,321	808	2,500	2,500

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2240 Justice of the Peace, Precinct #4 -- continued	249,047	249,108	270,973	281,539
60 Salaries & Fringe Benefits	220,715	220,601	240,443	251,009
61000 Salary - Judge	80,252	80,286	82,696	87,695
61100 Salaries - Assistants	78,743	78,778	81,141	85,198
62000 Group Insurance	25,283	24,987	38,016	38,016
62100 Retirement	24,832	24,948	25,830	26,650
62200 Social Security Tax	11,470	11,467	12,540	13,230
62960 Workers' Compensation Insurance	96	96	130	130
62970 Unemployment Insurance	39	39	90	90
72 Education, Travel & Uniforms	929	2,553	3,500	3,500
72500 Education and Travel	929	2,553	3,500	3,500
73 Contract Services	16,987	15,516	17,000	17,000
73675 Software Maintenance	16,987	15,516	17,000	17,000
74 General Operating Expenses	8,831	8,925	8,730	8,730
74000 Stationery and Supplies	8,079	8,315	7,500	7,500
74100 Subscriptions	142	-	400	400
74200 Dues	130	130	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	1,585	1,513	1,300	1,300
76600 Leases - Copier	1,585	1,513	1,300	1,300
2250 Jury and Jury Related	262,768	247,212	382,541	396,482
60 Salaries & Fringe Benefits	186,083	168,222	208,491	209,382
61100 Salaries - Assistants	124,083	114,733	132,425	139,046
61160 Salaries - Grand Jury Bailiff	3,665	3,831	5,500	-
62000 Group Insurance	29,589	22,838	38,016	38,016
62100 Retirement	19,314	17,944	21,740	21,430
62200 Social Security Tax	9,290	8,746	10,560	10,640
62960 Workers' Compensation Insurance	78	71	110	110
62970 Unemployment Insurance	64	59	140	140
72 Education, Travel & Uniforms	-	-	3,000	2,000
72500 Education and Travel	-	-	3,000	2,000
73 Contract Services	54,754	50,970	117,050	130,100
73675 Software Maintenance	8,685	9,119	9,050	12,100
73800 Jury Board	1,419	557	3,000	3,000
73811 Salary - Grand Jurors	19,360	6,370	25,000	25,000
73812 Salary - Petit Jury	25,290	34,924	80,000	90,000
74 General Operating Expenses	18,815	23,110	50,000	50,000
74000 Stationery and Supplies	4,236	6,871	10,000	10,000
74010 Postage	14,579	16,239	40,000	40,000
74700 Non-capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	3,116	4,910	4,000	5,000
76600 Leases - Copier	3,116	4,910	4,000	5,000
2260 County Attorney	2,529,506	2,556,518	2,763,987	2,694,150
60 Salaries & Fringe Benefits	2,448,723	2,467,780	2,660,886	2,595,770
61000 Salary - County Attorney	104,855	104,900	108,047	113,449
61100 Salaries - Assistants	1,599,938	1,615,098	1,718,517	1,686,153
61120 Salaries - Extra Staffing	-	2,844	-	-
61150 Salaries - State Mandated Longevity	12,684	7,610	13,000	13,000
61300 Salaries - State Supplements	45,131	42,000	42,000	42,000
62000 Group Insurance	277,937	283,628	329,472	304,128
62100 Retirement	273,848	276,316	296,540	285,800
62200 Social Security Tax	126,859	127,585	143,940	141,880
62960 Workers' Compensation Insurance	6,670	7,019	7,590	7,610
62970 Unemployment Insurance	801	780	1,780	1,750
72 Education, Travel & Uniforms	8,768	8,653	27,221	22,600
72300 Uniforms	-	-	-	-
72500 Education and Travel	8,768	8,653	20,000	20,000
72505 Education and Travel - State Allocation	-	-	7,221	2,600
73 Contract Services	22,561	27,300	25,500	25,400
73350 Medical Services	-	600	-	-
73400 Witness Expense	-	262	250	200
73410 Victim Assistance Expense	-	-	250	200
73500 Sheriff Fees	896	289	-	-
73675 Software Maintenance	21,665	26,149	25,000	25,000
-- continued --				

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2260 County Attorney - continued				
74 General Operating Expenses	41,624	42,064	38,880	38,880
74000 Stationery and Supplies	20,238	22,350	18,000	18,000
74100 Subscriptions	15,811	14,804	13,000	13,000
74200 Dues	4,010	4,430	5,000	5,000
74550 Cell Phones & Allowances	480	480	2,880	2,880
74700 Non-capital Equipment	1,085	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	7,830	10,721	11,500	11,500
76000 Auto Mileage and Car Expense	4,763	8,224	8,000	8,000
76600 Leases - Copier	3,067	2,497	3,500	3,500
2270 District Attorney	3,376,489	3,460,212	3,960,073	4,019,128
60 Salaries & Fringe Benefits	3,273,949	3,346,913	3,715,342	3,830,028
61000 Salary Supplement - District Attorney	34,045	34,060	35,100	36,864
61100 Salaries - Assistants	2,310,089	2,354,050	2,568,230	2,696,642
61120 Salaries - Extra Staffing	3,289	5,240	6,192	6,528
61150 Salaries - State Mandated Longevity	36,972	32,440	32,000	32,400
61300 Salaries - State Supplement	-	-	-	-
62000 Group Insurance	333,550	351,992	443,520	405,504
62100 Retirement	372,307	382,329	416,310	427,240
62200 Social Security Tax	174,672	177,592	202,080	212,100
62960 Workers' Compensation Insurance	7,847	8,004	9,300	10,010
62970 Unemployment Insurance	1,178	1,206	2,610	2,740
72 Education, Travel & Uniforms	12,661	21,672	32,811	35,900
72300 Uniforms	-	-	-	-
72500 Education and Travel	11,354	20,734	32,000	35,000
72505 Education and Travel - State Allocation	1,307	938	811	900
73 Contract Services	37,877	32,553	62,000	66,000
73350 Medical Services	-	-	-	-
73400 Witness Expense	16,017	5,494	30,000	30,000
73500 Sheriff Fees	195	910	2,000	2,000
73675 Software Maintenance	21,665	26,149	30,000	34,000
74 General Operating Expenses	43,791	49,511	135,420	72,000
74000 Stationery and Supplies	15,705	21,819	56,470	34,000
74100 Subscriptions	7,861	12,199	13,000	14,000
74200 Dues	6,971	6,492	8,000	8,000
74550 Cell Phones & Allowances	7,734	7,854	8,000	8,000
74700 Non-capital Equipment	4,800	-	46,200	5,000
74930 Investigative Fund	720	1,147	3,750	3,000
76 Equipment / Vehicle Repairs & Maintenance	8,211	9,563	14,500	15,200
76000 Auto Mileage and Car Expense	2,516	4,676	4,500	7,200
76600 Leases - Copier	5,695	4,887	10,000	8,000
2275 Bail Bond Board Administration	880	-	2,000	2,000
72 Education, Travel & Uniforms	750	-	1,500	1,500
72500 Education and Travel	750	-	1,500	1,500
74 General Operating Expenses	130	-	500	500
74000 Stationery & Supplies	130	-	500	500
2280 General Judicial	2,315,048	2,830,628	1,391,706	1,377,500
73 Contract Services	2,188,104	2,550,164	764,000	779,000
73000 Court Appointed Attorneys	2,076,611	2,390,829	500,000	525,000
73010 Investigator Fees	8,671	14,919	25,000	25,000
73025 Interpreter Fees	14,143	23,740	40,000	40,000
73070 Magistration Attorney	1,800	41,597	20,000	20,000
73085 Mediation Fee	3,250	900	7,500	7,500
73350 Medical Services	35,354	34,735	75,000	65,000
73100 Court Reporters	32,075	26,868	75,000	75,000
73400 Witness Expense	4,027	1,536	6,500	6,500
73560 Contract Services - Magistrate	12,173	15,040	15,000	15,000
74 General Operating Expenses	72,560	94,460	83,500	83,500
74000 Stationery & Supplies	-	-	-	-
74100 Legal Server Subscriptions	59,754	79,764	70,000	70,000
74200 Dues	12,806	14,696	13,500	13,500
79 Other Expenditures	54,384	186,004	544,206	515,000
79810 Visiting Judge	354	(403)	15,000	15,000
79812 Change of Venue	-	-	80,000	75,000
79815 Capital/Civil Commitment Cases	4,824	137,201	400,000	375,000
79816 Public Defender for Capital Cases	49,206	49,206	49,206	50,000

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
2282 Managed Assigned Counsel -- continued	-	-	2,219,612	3,019,143
60 Salaries & Fringe Benefits	-	-	559,112	843,623
61000 Salary - Director	-	-	110,000	115,500
61100 Salaries - Assistants	-	-	280,000	475,125
62000 Group Insurance	-	-	76,032	114,048
62100 Retirement	-	-	61,470	91,020
62200 Social Security Tax	-	-	29,840	45,190
62960 Workers' Compensation Insurance	-	-	1,380	2,140
62970 Unemployment Insurance	-	-	390	600
72 Education, Travel & Uniforms	-	-	5,000	12,500
72500 Education and Travel	-	-	5,000	12,500
73 Contract Services	-	-	1,617,300	2,138,000
73000 Court Appointed Attorneys	-	-	1,600,000	2,100,000
73010 Investigation Fees	-	-	12,500	25,000
73675 Software Maintenance	-	-	4,800	13,000
74 General Operating Expenses	-	-	33,200	23,220
74000 Stationery and Supplies	-	-	3,000	3,000
74100 Subscriptions	-	-	4,200	4,200
74200 Dues	-	-	2,100	3,300
74700 Non-capital Equipment	-	-	23,900	12,720
76 Equipment / Vehicle Repairs & Maintenance	-	-	5,000	1,800
76600 Leases - Copier	-	-	5,000	1,800
2290 Public Defenders Office	-	-	733,382	1,011,266
60 Salaries & Fringe Benefits	-	-	661,542	944,766
61000 Salary - Chief Public Defender	-	-	110,000	115,500
61100 Salaries - Assistants	-	-	362,500	567,000
61120 Salary Stipend and Training	-	-	-	-
62000 Group Insurance	-	-	76,032	101,376
62100 Retirement	-	-	74,470	105,180
62200 Social Security Tax	-	-	36,150	52,220
62960 Workers' Compensation Insurance	-	-	1,910	2,800
62970 Unemployment Insurance	-	-	480	690
72 Education, Travel & Uniforms	-	-	10,000	12,500
72500 Education and Travel	-	-	10,000	12,500
73 Contract Services	-	-	23,300	28,000
73010 Investigation Fees	-	-	12,500	20,000
73675 Software Maintenance	-	-	10,800	8,000
74 General Operating Expenses	-	-	33,540	24,200
74000 Stationery and Supplies	-	-	3,000	3,000
74100 Subscriptions	-	-	4,200	4,200
74200 Dues	-	-	2,100	5,000
74700 Non-capital Equipment	-	-	24,240	12,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	5,000	1,800
76600 Leases - Copier	-	-	5,000	1,800
2295 CPS Counsel	-	-	184,884	194,184
60 Salaries & Fringe Benefits	-	-	180,584	188,784
61000 Salary - Director	-	-	80,000	85,000
61100 Salaries- Assistants	-	-	45,000	47,250
62000 Group Insurance	-	-	19,764	25,344
62100 Retirement	-	-	25,510	20,380
62200 Social Security Tax	-	-	9,563	10,120
62960 Workers' Compensation Insurance	-	-	622	550
62970 Unemployment Insurance	-	-	125	140
72 Education, Travel & Uniforms	-	-	2,000	4,000
72500 Education and Travel	-	-	2,000	4,000
73 Contract Services	-	-	-	-
73000 Court Appointed Attorneys	-	-	-	-
73010 Investigator Fees	-	-	-	-
73350 Medical Services	-	-	-	-
73400 Witness Expense	-	-	-	-
73675 Software Maintenance	-	-	-	-
74 General Operating Expenses	-	-	2,000	1,100
74000 Stationery and Supplies	-	-	1,000	500
74200 Dues	-	-	1,000	600
76 Equipment / Vehicle Repairs & Maintenance	-	-	300	300
76600 Leases - Copier	-	-	300	300

-- continued --

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
Public Safety / Public Service -- continued	11,581,867	11,937,134	12,945,491	13,930,926
3100 Forensic Science Lab	386,292	392,097	509,500	571,500
73 Contract Services	386,292	392,097	509,500	571,500
73300 Toxicology Services	550	2,250	2,500	36,000
73530 Body Transportation	95,892	90,897	107,000	102,000
73560 Contract Services - Autopsies	289,850	298,950	400,000	433,500
3110 Constable, Precinct #1	87,312	94,016	99,579	102,399
60 Salaries & Fringe Benefits	81,052	81,002	83,610	89,620
61000 Salary - Constable	55,245	55,269	56,928	61,928
62000 Group Insurance	12,544	12,445	12,672	12,672
62100 Retirement	8,677	8,717	8,980	9,550
62200 Social Security Tax	4,110	4,097	4,360	4,740
62960 Workers' Compensation Insurance	476	474	670	730
72 Education, Travel & Uniforms	180	745	5,889	2,500
72300 Uniforms	180	265	1,000	1,000
72500 Education and Travel	-	40	2,000	1,500
72505 Education and Travel - State	-	440	2,889	-
3110 Constable, Precinct #1 -- continued				
73 Contract Services	1,199	1,199	1,250	1,199
73675 Software Maintenance	1,199	1,199	1,250	1,199
74 General Operating Expenses	2,124	8,412	3,580	3,580
74000 Stationery & Supplies	437	224	750	750
74060 Ammunition	345	485	750	750
74100 Subscriptions	692	943	800	800
74200 Dues	170	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	2,757	2,658	5,250	5,500
76000 Auto Expense	2,757	2,658	5,250	5,500
3120 Constable, Precinct #2	91,212	90,565	99,026	103,250
60 Salaries & Fringe Benefits	80,717	80,676	83,610	89,620
61000 Salary - Constable	55,245	55,269	56,928	61,928
62000 Group Insurance	12,544	12,445	12,672	12,672
62100 Retirement	8,604	8,642	8,980	9,550
62200 Social Security Tax	3,852	3,850	4,360	4,740
62960 Workers' Compensation Insurance	472	470	670	730
72 Education, Travel & Uniforms	2,982	5,217	5,786	4,000
72300 Uniforms	1,596	2,167	1,000	1,000
72500 Education and Travel	1,386	1,833	3,000	3,000
72505 Education and Travel - State	-	1,217	1,786	-
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	4,205	2,034	4,380	4,380
74000 Stationery & Supplies	547	511	750	750
74060 Ammunition	1,324	420	750	750
74100 Subscriptions	494	456	500	500
74200 Dues	230	120	400	400
74550 Cell Phones & Allowances	11	-	480	480
74870 Community Crime Prevention & Education	1,599	527	1,500	1,500
76 Equipment / Vehicle Repairs & Maintenance	2,109	1,439	4,000	4,000
76000 Auto Expense	2,109	1,439	4,000	4,000
3130 Constable, Precinct #3	87,106	96,287	104,316	105,500
60 Salaries & Fringe Benefits	80,964	79,296	83,610	89,620
61000 Salary - Constable	55,245	55,269	56,928	61,928
62000 Group Insurance	12,544	10,940	12,672	12,672
62100 Retirement	8,677	8,716	8,980	9,550
62200 Social Security Tax	4,022	3,897	4,360	4,740
62960 Workers' Compensation Insurance	476	474	670	730
72 Education, Travel & Uniforms	162	2,638	6,826	4,000
72300 Uniforms	-	601	1,000	1,000
72500 Education and Travel	162	800	3,000	3,000
72505 Education and Travel - State	-	1,237	2,826	-
73 Contract Services	1,199	1,199	1,250	1,250
73675 Software Maintenance	1,199	1,199	1,250	1,250

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
3130 Constable, Precinct #3 -- continued				
74 General Operating Expenses	3,125	8,772	6,815	5,630
74000 Stationery & Supplies	250	1,129	1,500	1,500
74060 Ammunition	464	495	750	750
74100 Subscriptions	1,239	457	500	500
74200 Dues	120	120	400	400
74500 Cell Phones & Allowances	480	471	480	480
74700 Non-capital Equipment	572	6,100	2,000	-
74830 Radio Service	-	-	500	500
74870 Community Crime Prevention & Education	-	-	685	1,500
76 Equipment / Vehicle Repairs & Maintenance	1,656	4,382	5,815	5,000
76000 Auto Expense	1,656	4,382	5,815	5,000
3140 Constable, Precinct #4	90,510	95,657	100,192	105,450
60 Salaries & Fringe Benefits	80,988	80,937	83,610	89,620
61000 Salary - Constable	55,245	55,269	56,928	61,928
62000 Group Insurance	12,544	12,445	12,672	12,672
62100 Retirement	8,677	8,717	8,980	9,550
62200 Social Security Tax	4,046	4,032	4,360	4,740
62960 Workers' Compensation Insurance	476	474	670	730
72 Education, Travel & Uniforms	2,185	2,581	5,752	4,000
72300 Uniforms	519	312	1,000	1,000
72500 Education and Travel	1,666	2,138	3,000	3,000
72505 Education and Travel - State	-	131	1,752	-
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	2,796	8,358	5,580	5,580
74000 Stationery & Supplies	636	622	750	750
74060 Ammunition	658	400	500	500
74100 Subscriptions	962	457	2,000	2,000
74200 Dues	60	270	350	350
74550 Cell Phones & Allowances	480	480	480	480
74700 Non-capital Equipment	-	6,100	-	-
74870 Community Crime Prevention & Education	-	29	-	1,500
76 Equipment / Vehicle Repairs & Maintenance	3,342	2,582	4,000	5,000
76000 Auto Expense	3,342	2,582	4,000	5,000
3160 Sheriff - Enforcement	8,914,292	8,953,410	9,579,850	10,286,162
60 Salaries & Fringe Benefits	8,233,146	8,183,323	8,604,914	9,278,875
61000 Salary - Sheriff	123,255	123,309	127,020	133,380
61100 Salaries - Assistants	5,546,917	5,498,356	5,663,880	6,156,347
61115 Salaries - Muster Pay	-	39,422	-	40,000
61121 Salaries - Staffing	109,834	103,261	130,000	130,000
62000 Group Insurance	1,090,338	1,062,842	1,229,184	1,254,528
62100 Retirement	900,369	896,912	933,140	995,450
62200 Social Security Tax	412,901	410,138	452,950	494,170
62960 Workers' Compensation Insurance	46,672	46,259	62,940	68,670
62970 Unemployment Insurance	2,860	2,824	5,800	6,330
72 Education, Travel & Uniforms	136,716	121,590	154,168	151,800
72300 Uniforms	62,353	41,852	69,624	66,800
72500 Education and Travel	47,820	68,844	75,000	85,000
72505 Education and Travel - State Allocation	26,543	10,894	9,544	-

-- continued --

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
3160 Sheriff - Enforcement -- continued				
73 Contract Services	177,715	222,391	274,000	262,000
73350 Medical Services	810	1,930	3,000	3,000
73540 Media & Hiring	5,394	9,801	15,000	15,000
73675 Software Maintenance	171,511	210,660	256,000	244,000
74 General Operating Expenses	118,161	135,413	212,768	234,487
74000 Stationery and Supplies	27,455	28,356	32,000	33,000
74010 Postage	3,283	4,593	5,000	5,000
74060 Ammunition	22,691	34,188	50,000	50,000
74100 Subscriptions	5,311	4,799	9,400	4,000
74200 Dues	604	766	950	950
74340 Copier & ID Supplies	4,412	5,483	5,000	5,000
74430 Maintenance Supplies	2,474	1,521	3,500	3,500
74450 Grounds Maintenance	2,081	4,126	5,000	5,000
74490 Animal Control	2,754	1,572	7,000	7,000
74550 Cell Phones & Allowances	14,166	17,416	18,137	18,000
74700 Non-capital Equipment	13,547	23,486	37,945	68,037
74830 Radio Service	90	810	12,836	9,000
74840 MDT Expense	10,412	6,388	15,000	15,000
74870 Community Crime Prevention & Education	7,981	1,268	8,000	8,000
74920 Awards and Recognition	765	627	2,000	2,000
74930 Information and Investigation	135	14	1,000	1,000
76 Equipment / Vehicle Repairs & Maintenance	248,554	290,693	334,000	359,000
76010 Fuel and Oil	165,866	205,704	250,000	275,000
76020 Tires	25,049	26,428	27,000	27,000
76050 Auto Parts and Repairs	45,804	48,527	45,000	45,000
76600 Leases - Copier	11,835	10,034	12,000	12,000
3200 Public Service	1,089,885	1,285,156	1,368,320	1,488,753
77 Building Repairs & Maintenance	4,678	5,593	5,500	5,775
77100 EMS Siren Maintenance	4,678	5,593	5,500	5,775
79 Other Expenditures	1,085,207	1,279,563	1,362,820	1,482,978
79010 Emergency Management	132,571	139,006	160,000	160,000
79011 PANCOM Fair-Share Commitment	3,283	-	-	-
79012 Communication Towers Expense	75,000	90,750	83,000	83,000
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	3,000	5,000	5,000	5,000
79030 Neighborhood Interlocal/Strategic Planning	4,000	75,000	75,000	75,000
79040 Cremation Expense	41,000	48,500	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	1,000	-
79073 Domestic Violence Coordinator -City	-	-	-	-
79095 Pledge - TIRZ #1	708,461	761,232	845,827	927,556
79096 Pledge - TIRZ #2	83,392	115,237	98,493	137,922
3210 Fire / Rescue Department	835,258	929,946	1,084,708	1,167,912
60 Salaries & Fringe Benefits	350,883	324,401	434,661	453,402
61000 Salary - Fire Chief	76,168	76,201	84,191	88,401
61100 Salaries - Assistants	167,499	151,813	195,372	207,163
-- continued --				

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
3210 Fire / Rescue Department -- continued				
61120 Salaries - Overtime	11,161	6,333	25,000	25,000
62000 Group Insurance	35,736	34,309	50,688	50,688
62100 Retirement	40,007	36,904	48,000	49,400
62200 Social Security Tax	17,658	16,297	23,300	24,530
62960 Workers' Compensation Insurance	2,526	2,426	7,800	7,890
62970 Unemployment Insurance	128	118	310	330
72 Education, Travel & Uniforms	46,432	73,732	70,000	70,000
72300 Uniforms	36,540	60,673	50,000	50,000
72500 Education and Travel	9,892	13,059	20,000	20,000
73 Contract Services	11,720	8,918	38,500	45,000
73350 Medical Services	3,938	1,135	25,000	25,000
73675 Software Maintenance	7,782	7,783	13,500	20,000
74 General Operating Expenses	140,083	183,744	162,537	165,760
74000 Stationery and Supplies	6,494	13,349	15,000	15,000
74100 Subscriptions	1,346	885	3,500	3,500
74200 Dues	4,929	6,415	7,000	7,000
74420 Medical Supplies	6,366	49,549	18,000	20,000
74440 Firefighting Accessories	38,401	37,476	40,000	40,000
74450 Grounds Maintenance	575	406	1,000	1,000
74460 Janitorial Supplies	1,973	1,477	2,000	2,000
74550 Cell Phones & Allowances	1,880	1,729	2,880	5,760
74700 Non-capital Equipment	29,377	19,434	4,157	-
74830 Radio Service	9,967	11,203	15,000	18,000
74840 MDT Expense	10,731	14,856	14,000	14,000
74910 Volunteer Incentive Program	27,150	23,825	35,000	35,000
74920 Awards and Recognition	894	3,140	5,000	4,500
76 Equipment / Vehicle Repairs & Maintenance	249,244	292,628	316,750	371,750
76010 Equipment Operation - Fuel & Oil	47,631	61,082	105,000	125,000
76020 Equipment Operation - Tires	10,254	30,916	28,000	28,000
76050 Fire Truck Repairs and Maintenance	106,557	115,572	120,000	130,000
76060 SCBA Equipment Repairs and Maintenance	83,842	83,982	62,500	87,500
76600 Leases - Copier	960	1,076	1,250	1,250
77 Building Repairs & Maintenance	36,896	46,523	62,260	62,000
77000 Building Maintenance	16,350	21,116	25,000	25,000
77100 Utilities	20,546	25,387	37,000	37,000
77400 Elevator Service	-	20	260	-
Corrections and Rehabilitation	16,586,760	18,149,941	19,177,885	19,997,806
4100 Detention Center	12,435,434	12,779,776	13,891,405	14,487,142
60 Salaries & Fringe Benefits	10,485,489	10,442,974	11,382,608	11,920,800
61100 Salaries - Assistants	6,966,320	6,989,837	7,486,803	7,862,059
61115 Salaries - Muster Pay	-	143,328	145,879	145,879
61121 Salaries - Staffing	269,814	75,112	100,000	150,000
62000 Group Insurance	1,551,535	1,529,531	1,748,736	1,786,752
62100 Retirement	1,125,653	1,126,458	1,219,330	1,257,140
62200 Social Security Tax	517,490	515,334	591,870	624,090
62960 Workers' Compensation Insurance	51,081	59,769	82,250	86,720
62970 Unemployment Insurance	3,596	3,605	7,740	8,160
-- continued --				

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
4100 Detention Center -- continued				
73 Contract Services	52,487	32,646	49,371	-
73350 Medical Services	390	2,523	5,000	-
73560 Contract Services	52,097	30,123	44,371	-
74 General Operating Expenses	60,588	47,729	80,459	68,348
74000 Stationery and Supplies	21,113	20,247	23,000	23,000
74010 Postage	15,659	14,781	18,000	18,000
74100 Subscriptions	313	40	600	600
74200 Dues	461	355	1,250	1,250
74340 Copier & ID Supplies	3,993	4,000	4,000	4,000
74430 Maintenance Supplies	5,351	914	2,400	6,000
74450 Grounds Maintenance	2,011	2,743	19,997	7,500
74550 Cell Phones & Allowances	2,400	2,049	2,451	2,400
74700 Non-Capital Equipment	9,287	2,600	8,761	5,598
75 Prisoner Care	1,287,209	1,677,743	1,735,517	1,840,397
75000 Prisoners - Groceries	649,621	619,789	764,643	787,582
75100 Prisoners - Housekeeping Supplies	118,980	147,624	180,000	180,000
75200 Prisoners - Medical Services	207,789	355,478	298,200	354,141
75250 Prisoners - Medical Supplies	14,591	17,480	26,674	26,674
75300 Prisoners - Medicine & Drugs	168,768	372,631	260,000	286,000
75400 Prisoners - Bed & Linens	16,004	24,479	23,000	23,000
75500 Prisoners - Clothing	4,698	7,864	15,000	15,000
75600 Prisoners - Contract Housing	405	-	50,000	50,000
75650 Prisoners - Education	109	544	-	-
75700 Prisoners - Law Library	4,768	5,699	-	-
75800 Prisoners - Transportation	101,476	126,155	118,000	118,000
76 Equipment / Vehicle Repairs & Maintenance	22,910	21,796	42,500	45,000
76010 Fuel and Oil	6,230	7,500	12,500	15,000
76020 Tires	344	412	1,500	1,500
76050 Auto Parts and Repairs	416	1,593	3,500	3,500
76600 Leases - Copier	15,920	12,291	25,000	25,000
77 Building Repairs & Maintenance	526,751	556,888	600,950	612,597
77000 Building Repairs and Maintenance	224,998	173,923	232,950	244,597
77100 Utilities	289,510	365,817	350,000	350,000
77600 Gun Range Maintenance & Supplies	12,243	17,148	18,000	18,000
4200 Community Supervision and Corrections	13,259	21,524	28,000	28,000
74 General Operating Expenses	-	10,468	13,000	13,000
74000 Stationery and Supplies	-	4,889	3,500	3,500
74700 Non-capital Equipment	-	5,579	9,500	9,500
76 Equipment / Vehicle Repairs & Maintenance	13,259	11,056	15,000	15,000
76600 Leases - Copier	13,259	11,056	15,000	15,000
4210 Juvenile Probation	3,998,689	5,199,536	5,090,842	5,282,263
70 Juvenile Services	3,998,689	5,199,536	5,090,842	5,282,263
71000 Juvenile Probation Services	3,998,689	5,199,536	5,090,842	5,282,263
4250 Court Supervised Release Program	139,378	149,105	167,638	200,401
60 Salaries & Fringe Benefits	137,662	145,279	156,638	171,401
61100 Salaries-Assistants	97,935	105,747	106,284	118,467
62000 Group Insurance	17,387	15,441	25,344	25,080
62100 Retirement	15,241	16,471	16,760	18,671
62200 Social Security Tax	7,050	7,567	8,140	9,063
62970 Unemployment Insurance	49	53	110	120
72 Education, Travel & Uniforms	319	252	4,000	5,000
72500 Education and Travel	319	252	4,000	5,000
73 Contract Services	162	3,482	3,000	18,000
73585 Electronic Monitoring Program	162	3,482	3,000	18,000
74 General Operating Expenses	80	-	1,000	3,000
74000 Stationery and Supplies	80	-	1,000	3,000
76 Equipment / Vehicle Repairs & Maintenance	1,155	92	3,000	3,000
76000 Auto Expense	1,155	92	3,000	3,000

-- continued --

Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
Health and Human Services -- continued	948,662	948,885	1,066,757	1,155,181
5300 Mental Health - Community Service	82,186	82,262	92,140	95,299
60 Salaries & Fringe Benefits	74,927	74,989	81,390	84,549
61100 Salary - Assistant	50,701	50,794	54,378	57,097
61120 Salaries - Extra Help	-	-	1,500	1,500
62000 Group Insurance	12,514	12,430	12,672	12,672
62100 Retirement	7,895	7,942	8,570	8,800
62200 Social Security Tax	3,762	3,768	4,160	4,370
62960 Workers' Compensation Insurance	30	30	50	50
62970 Unemployment Insurance	25	25	60	60
72 Education, Travel & Uniforms	-	-	2,000	2,000
72500 Education and Travel	-	-	2,000	2,000
73 Contract Services	7,259	6,845	8,000	8,000
73380 Court Reporter Fees	-	-	500	500
73600 Mental Health Fees	7,259	6,845	7,500	7,500
74 General Operating Expenses	-	428	750	750
74000 Stationery and Supplies	-	428	750	750
5310 County Extension Services	229,603	230,259	277,492	286,692
60 Salaries & Fringe Benefits	193,628	199,692	231,602	240,802
61000 Salary Supplement - 3 Agents	76,183	70,175	81,291	85,356
61100 Salaries - Assistants	65,982	70,781	82,297	86,412
61500 Salaries - Auto Allowance	12,265	11,204	16,200	16,200
62000 Group Insurance	16,868	24,875	25,344	25,344
62100 Retirement	10,167	11,068	12,980	13,320
62200 Social Security Tax	11,691	11,147	12,520	13,150
62960 Workers' Compensation Insurance	394	365	800	840
62970 Unemployment Insurance	78	77	170	180
72 Education, Travel & Uniforms	5,307	6,163	10,500	10,500
72500 Education and Travel	5,307	6,163	10,500	10,500
74 General Operating Expenses	16,365	13,311	14,690	14,390
74000 Stationery and Supplies	5,941	5,573	6,000	5,700
74100 Subscriptions	378	448	878	878
74200 Dues	569	682	872	872
74410 Program Supplies	5,188	5,328	5,500	5,500
74550 Cell Phones & Allowances	1,402	1,280	1,440	1,440
74700 Non-capital Equipment	2,887	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	12,909	8,943	18,500	18,800
76000 Auto Expense	4,350	4,828	6,500	9,300
76600 Lease - Copier	8,559	4,115	12,000	9,500
79 Other Expenditures	1,394	2,150	2,200	2,200
79270 Scholarship / Camp Expense	230	996	1,000	1,000
79275 4-H Farm Expense	1,164	1,154	1,200	1,200
5330 Family Crime Unit	347,008	342,311	384,675	447,703
60 Salaries & Fringe Benefits	342,383	337,969	379,275	442,453
61100 Salaries - Assistants	247,224	246,238	265,437	317,351
62000 Group Insurance	37,723	34,482	50,688	50,688
62100 Retirement	38,675	38,558	41,840	48,904
62200 Social Security Tax	17,698	17,932	20,310	24,278
62960 Workers' Compensation Insurance	939	635	730	914
62970 Unemployment Insurance	124	124	270	318
72 Education, Travel & Uniforms	-	-	600	600
72500 Education and Travel	-	-	600	600
74 General Operating Expenses	2,860	2,498	2,700	2,600
74000 Stationery and Supplies	2,860	2,498	2,700	2,600
76 Equipment / Vehicle Repairs & Maintenance	1,765	1,844	2,100	2,050
76600 Leases - Copier	1,765	1,844	2,100	2,050

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
5340 Victim Assistance - VOCA -- continued	225,470	230,408	241,562	250,854
60 Salaries & Fringe Benefits	221,505	226,283	233,515	242,729
61000 Salary - Victim Witness Coordinator	46,592	51,806	53,361	56,027
61100 Salary - Assistants	106,568	101,512	104,558	109,786
62000 Group Insurance	32,768	37,320	38,016	38,016
62100 Retirement	24,060	24,199	24,890	25,560
62200 Social Security Tax	11,102	11,027	12,090	12,690
62960 Workers' Compensation Insurance	338	341	440	480
62970 Unemployment Insurance	77	78	160	170
72 Education, Travel & Uniforms	-	-	4,000	4,000
72500 Education and Travel	-	-	4,000	4,000
73 Contract Services	2,607	2,685	2,607	2,685
73675 Contract Services:Software Maintenance	2,607	2,685	2,607	2,685
74 General Operating Expenses	1,358	1,440	1,440	1,440
74550 Cell Phones & Allowances	1,358	1,440	1,440	1,440
5350 Victim Assistance - VLGC	64,395	63,645	70,888	74,633
60 Salaries & Fringe Benefits	64,395	63,645	70,888	73,633
61100 Salary - Assistants	42,993	44,136	47,028	49,380
62000 Group Insurance	11,794	9,334	12,672	12,672
62100 Retirement	6,695	6,902	7,412	7,610
62200 Social Security Tax	2,798	3,154	3,598	3,778
62960 Workers' Compensation Insurance	94	97	130	143
62970 Unemployment Insurance	21	22	48	50
72 Education, Travel & Uniforms	-	-	-	1,000
72500 Education and Travel	-	-	-	1,000
Road and Bridge	2,267,383	2,120,905	2,695,910	2,859,060
7100 Road and Bridge Department	2,267,383	2,120,905	2,695,910	2,859,060
60 Salaries & Fringe Benefits	1,450,670	1,468,101	1,664,226	1,727,376
61000 Salary - Department Head	75,872	75,905	78,182	82,091
61100 Salaries - Assistants	886,727	893,138	968,960	1,014,615
61120 Salaries - Overtime	24,136	27,502	49,920	52,416
62000 Group Insurance	220,952	226,204	278,784	278,784
62100 Retirement	150,466	152,683	172,900	177,080
62200 Social Security	70,997	70,959	83,930	87,910
62960 Workers Compensation Insurance	21,025	21,210	30,450	33,330
62970 Unemployment Insurance	495	500	1,100	1,150
72 Education, Travel & Uniforms	16,654	13,347	15,700	15,700
72300 Uniforms	13,033	12,148	11,700	11,700
72500 Education and Travel	3,621	1,199	4,000	4,000
73 Contract Services	24,408	15,871	27,557	27,557
73580 Contract Services - Road Services	24,408	15,871	27,557	27,557
74 General Operating Expenses	527,411	311,197	603,686	683,686
74000 Stationery and Supplies	4,392	4,517	6,000	6,000
74050 Road Repair Supplies	479,192	276,233	551,320	631,320
74055 Supplies - Sign Shop	23,040	17,685	23,446	23,446
74430 Miscellaneous Hand Tools	1,542	1,366	3,450	3,450
74460 Janitor Supplies	2,801	2,652	2,400	2,400
74550 Cell Phones & Allowances	1,920	1,920	1,920	1,920
74700 Non-capital Equipment	8,000	2,032	-	-
74830 Radio Service	494	418	6,000	6,000
74900 Mandated Compliance - DOT	628	2,742	3,000	3,000
74960 Employee Safety/Medical Supplies	5,402	1,632	6,150	6,150
76 Equipment / Vehicle Repairs & Maintenance	195,977	228,468	301,560	321,560
76010 Fuel and Oil	67,872	80,980	120,000	140,000
76020 Tires and Tube	22,953	17,135	43,560	43,560
76050 Equipment Maintenance and Repairs	99,066	120,415	120,000	120,000
76530 Machine Shop	3,711	4,247	5,500	5,500
76610 Equipment Rental & Maint. Agreements	2,375	5,691	12,500	12,500
77 Building Repairs & Maintenance	52,263	83,921	83,181	83,181
77000 Building Repairs and Maintenance	33,151	45,826	46,631	46,631
77100 Utilities	16,597	26,814	25,000	25,000
77350 Weed and Grass Control	2,515	11,281	11,550	11,550

-- continued --

**Potter County, Texas
General Fund
Supplementary Schedule of Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimated 2021-22	Budget 2022-23
Capital Outlay -- continued	946,628	490,045	1,185,067	490,622
9900 Capital Outlay	946,628	490,045	1,185,067	490,622
70 Capital Outlay	946,628	490,045	1,185,067	490,622
70500 Capital Equipment - IT	367,598	-	6,017	25,000
70500 Capital Equipment - Facilities Maintenance	-	-	-	-
70500 Capital Equipment - Elections	-	-	455,500	-
70500 Capital Equipment - Jury	15,335	-	-	-
70500 Capital Equipment - MAC	-	-	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	13,614	-	10,425	8,900
70500 Capital Equipment - Fire / Rescue	6,282	-	-	-
70500 Capital Equipment - Detention Center	-	-	19,351	-
70500 Capital Equipment - Extension	-	-	-	-
70500 Capital Equipment - Road & Bridge	257,104	32,209	17,380	-
70502 Fleet Mgmt - Records Management	4,613	5,056	4,620	5,056
70502 Fleet Mgmt - Facilities Maintenance	13,655	15,917	23,340	22,876
70502 Fleet Mgmt - County Attorney	25,272	21,992	-	-
70502 Fleet Mgmt - District Attorney	42,960	40,861	29,604	45,416
70502 Fleet Mgmt - Sheriff Enforcement	122,551	202,606	281,491	351,753
70502 Fleet Mgmt - Road & Bridge	16,759	23,977	38,041	31,621
70600 Land Purchases	-	-	199,298	-
70650 Construction Remodeling and Repairs	47,435	147,427	50,000	-
Total Expenditures	57,994,776	59,634,179	68,515,163	71,641,909
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	\$ 59,542,876	\$ 61,195,759	\$ 69,076,743	\$ 72,203,489

SPECIAL REVENUE FUNDS

Supplemental Information

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

**Potter County, Texas
County Assistance District #1
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 3,376,389	\$ 3,829,472	\$ 3,605,000	\$ 3,715,000
51 Taxes	3,338,698	3,822,351	3,600,000	3,700,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	37,691	7,121	5,000	15,000
Expenditures	4,481,043	932,714	7,336,847	3,166,333
3160 Sheriff - Enforcement	49,334	-	300,000	170,296
60 Salaries & Fringe Benefits	-	-	-	170,296
70 Capital Outlay	-	-	300,000	-
74 General Operating Expenses	49,334	-	-	-
3210 Fire/Rescue Department	4,246,576	415,427	6,248,871	2,643,417
60 Salaries & Fringe Benefits	30,796	124,340	174,312	650,913
70 Capital Outlay	3,759,404	146,859	5,515,599	1,754,504
72 Education, Travel & Uniforms	10,000	-	15,000	10,000
73 Contract Services	157,196	14,246	160,000	60,000
74 General Operating Expenses	289,180	129,982	383,960	168,000
3300 Public Service	-	-	-	-
70 Capital Outlay	-	-	-	-
74 General Operating Expenses	-	-	-	-
7100 Road & Bridge	185,133	517,287	787,976	352,620
70 Capital Outlay	185,133	517,287	787,976	352,620
74 General Operating Expenses	-	-	-	-
Revenues Over(Under) Expenditures	(1,104,654)	2,896,758	(3,731,847)	548,667
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(1,104,654)	2,896,758	(3,731,847)	548,667
Fund Balance, Beginning of Year	3,904,289	2,799,635	5,696,393	1,964,546
Fund Balance, End of Year	\$ 2,799,635	\$ 5,696,393	\$ 1,964,546	\$ 2,513,213

**Potter County, Texas
ARPA Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ -	\$ 11,408,712	\$ 11,420,126	\$ 30,000
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	11,403,244	11,403,244	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	5,468	16,882	30,000
Expenditures	-	-	71,466	4,780,268
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	186,000
74 General Operating Expenses	-	-	-	1,886,093
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	71,466	2,708,175
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	-	11,408,712	11,348,660	(4,750,268)
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	11,348,660	(7,750,268)
Fund Balance, Beginning of Year	-	-	11,408,712	22,757,372
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ 11,408,712</u>	<u>\$ 22,757,372</u>	<u>\$ 15,007,104</u>

**Potter County, Texas
Law Library Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 66,686	\$ 56,999	\$ 56,000	\$ 56,100
52 Licenses & Fees	64,501	56,355	55,500	55,500
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,185	644	500	600
Expenditures	43,522	12,086	51,000	51,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	43,522	12,086	51,000	51,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	23,164	44,913	5,000	5,100
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	23,164	44,913	5,000	5,100
Fund Balance, Beginning of Year	126,536	149,700	194,613	199,613
Fund Balance, End of Year	\$ 149,700	\$ 194,613	\$ 199,613	\$ 204,713

**Potter County, Texas
 Courthouse Security Fund
 Revenues and Expenditures
 2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 45,271	\$ 48,989	\$ 45,200	\$ 45,350
52 Licenses & Fees	44,177	48,725	45,000	45,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	1,094	264	200	350
Expenditures	1,803	6,540	59,000	40,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	114	40	39,000	15,000
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	1,689	6,500	10,000	9,500
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	10,000	15,500
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	43,468	42,449	(13,800)	5,350
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	43,468	42,449	(13,800)	5,350
Fund Balance, Beginning of Year	54,004	97,472	139,921	126,121
Fund Balance, End of Year	\$ 97,472	\$ 139,921	\$ 126,121	\$ 131,471

Potter County, Texas
Justice Court Building Security Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 2,318	\$ 361	\$ 350	\$ 350
52 Licenses & Fees	1,242	250	250	250
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	1,076	111	100	100
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	2,318	361	(14,650)	(14,650)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	2,318	361	(14,650)	(14,650)
Fund Balance, Beginning of Year	44,881	47,199	47,560	32,910
Fund Balance, End of Year	\$ 47,199	\$ 47,560	\$ 32,910	\$ 18,260

Potter County, Texas
County Clerk Records Management Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 116,554	\$ 119,744	\$ 115,600	\$ 105,700
52 Licenses & Fees	96,838	111,273	105,000	105,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	19,716	8,471	10,600	700
Expenditures	80,214	223,341	102,800	102,800
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	2,500	2,500
73 Contract Services	80,071	221,404	90,800	90,800
74 General Operating Expenses	143	1,937	6,000	6,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	3,500	3,500
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	36,340	(103,597)	12,800	2,900
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	36,340	(103,597)	12,800	2,900
Fund Balance, Beginning of Year	395,070	431,410	327,813	340,613
Fund Balance, End of Year	\$ 431,410	\$ 327,813	\$ 340,613	\$ 343,513

Potter County, Texas
Court Records Management Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 28,119	\$ 21,472	\$ 20,075	\$ 10,075
52 Licenses & Fees	27,436	21,400	20,000	10,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	683	72	75	75
Expenditures	60,055	-	20,000	30,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	60,055	-	10,000	10,000
72 Education, Travel & Uniforms	-	-	-	3,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	-	10,000	17,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(31,936)	21,472	75	(19,925)
Other Financing Sources (Uses)	-	-	-	-
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(31,936)	21,472	75	(19,925)
Fund Balance, Beginning of Year	54,166	22,230	43,702	43,777
Fund Balance, End of Year	\$ 22,230	\$ 43,702	\$ 43,777	\$ 23,852

Potter County, Texas
District Clerk Records Management Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 36,006	\$ 35,197	\$ 32,400	\$ 32,400
52 Licenses & Fees	33,556	34,800	32,000	32,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,450	397	400	400
Expenditures	43,841	58,525	58,000	58,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	43,841	55,673	53,000	53,000
73 Contract Services	-	-	-	-
74 General Operating Expenses	-	2,852	5,000	5,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(7,835)	(23,328)	(25,600)	(25,600)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(7,835)	(23,328)	(25,600)	(25,600)
Fund Balance, Beginning of Year	244,201	236,366	213,038	187,438
Fund Balance, End of Year	\$ 236,366	\$ 213,038	\$ 187,438	\$ 161,838

**Potter County, Texas
Justice Court Technology Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 13,015	\$ 10,257	\$ 10,400	\$ 10,400
52 Licenses & Fees	10,666	9,863	10,000	10,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	2,349	394	400	400
Expenditures	1,464	5,367	57,000	82,000
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	15,000
72 Education, Travel & Uniforms	26	1,764	14,000	14,000
73 Contract Services	-	-	30,000	30,000
74 General Operating Expenses	1,438	3,603	13,000	23,000
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	11,551	4,890	(46,600)	(71,600)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	11,551	4,890	(46,600)	(71,600)
Fund Balance, Beginning of Year	152,513	164,064	168,954	122,354
Fund Balance, End of Year	\$ 164,064	\$ 168,954	\$ 122,354	\$ 50,754

Potter County, Texas
County Clerk/District Clerk Technology Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 4,054	\$ 3,799	\$ 2,800	\$ 2,250
52 Licenses & Fees	3,315	3,684	2,700	2,000
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	739	115	100	250
Expenditures	-	-	-	7,500
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	-	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	-	-	-	7,500
74 General Operating Expenses	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	4,054	3,799	2,800	(5,250)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	4,054	3,799	2,800	(5,250)
Fund Balance, Beginning of Year	43,661	47,715	51,514	54,314
Fund Balance, End of Year	\$ 47,715	\$ 51,514	\$ 54,314	\$ 49,064

**Potter County, Texas
County Attorney Forfeiture Fund
Revenues and Expenditures
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 109,460	\$ 2,345	\$ 500	\$ 750
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	109,460	2,345	500	750
Expenditures	25,363	25,589	70,887	-
60 Salaries & Fringe Benefits	16,960	15,662	15,887	-
70 Capital Outlay	-	-	25,000	-
72 Education, Travel & Uniforms	60	593	10,000	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	8,313	8,913	10,000	-
76 Equipment / Vehicle Repairs & Maintenance	30	421	10,000	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	84,097	(23,244)	(70,387)	750
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	84,097	(23,244)	(70,387)	750
Fund Balance, Beginning of Year	134,151	218,248	195,004	124,617
Fund Balance, End of Year	\$ 218,248	\$ 195,004	\$ 124,617	\$ 125,367

Potter County, Texas
County Attorney Federal Forfeiture Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 1,258	\$ 9,518	\$ 200	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	-	-	-	-
54 Fines & Forfeitures	-	9,285	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	1,258	233	200	-
Expenditures	28,878	75,904	55,000	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	-	75,904	25,000	-
72 Education, Travel & Uniforms	-	-	10,000	-
73 Contract Services	-	-	-	-
74 General Operating Expenses	28,878	-	10,000	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	10,000	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(27,620)	(66,386)	(54,800)	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	(27,620)	(66,386)	(54,800)	-
Fund Balance, Beginning of Year	181,622	154,002	87,616	32,816
Fund Balance, End of Year	\$ 154,002	\$ 87,616	\$ 32,816	\$ 32,816

Potter County, Texas
Panhandle Auto Burglary and Theft Unit
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 401,155	\$ 391,119	\$ 510,494	\$ 377,000
52 Licenses & Fees	18,520	28,087	15,000	15,000
53 Intergovernmental Revenue	382,635	363,032	495,494	362,000
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	-	-	-	-
Expenditures	432,695	427,409	478,984	478,984
60 Salaries & Fringe Benefits	308,990	310,097	320,590	320,590
70 Capital Outlay	-	-	3,850	3,850
72 Education, Travel & Uniforms	3,182	438	4,180	4,180
73 Contract Services	95,995	98,515	101,640	101,640
74 General Operating Expenses	14,970	6,012	12,484	12,484
76 Equipment / Vehicle Repairs & Maintenance	9,558	12,347	36,240	36,240
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	(31,540)	(36,290)	31,510	(101,984)
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	16,560	25,290	93,090	(40,404)
Fund Balance, Beginning of Year	(108,440)	(91,880)	(66,590)	26,500
Fund Balance, End of Year	\$ (91,880)	\$ (66,590)	\$ 26,500	\$ (13,904)

Potter County, Texas
Federal Law Enforcement Grants Fund
Revenues and Expenditures
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 153,254	\$ 50,725	\$ -	\$ -
52 Licenses & Fees	-	-	-	-
53 Intergovernmental Revenue	152,840	50,647	-	-
54 Fines & Forfeitures	-	-	-	-
55 Rents & Recoveries	-	-	-	-
57 Other Revenue	414	78	-	-
Expenditures	97,527	94,151	-	-
60 Salaries & Fringe Benefits	-	-	-	-
70 Capital Outlay	20,434	25,699	-	-
72 Education, Travel & Uniforms	-	-	-	-
73 Contract Services	47,924	35,424	-	-
74 General Operating Expenses	29,169	33,028	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
79 Other Expenditures	-	-	-	-
Revenues Over(Under) Expenditures	55,727	(43,426)	-	-
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	55,727	(43,426)	-	-
Fund Balance, Beginning of Year	2	55,729	12,303	12,303
Fund Balance, End of Year	\$ 55,729	\$ 12,303	\$ 12,303	\$ 12,303

DEBT SERVICE FUNDS

Supplemental Information

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

Potter County, Texas
Series 2016 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 541,305	\$ 532,128	\$ 603,762	\$ 1,360,249
51 Taxes	494,064	523,094	595,762	1,351,249
51110 Current Taxes	482,197	512,416	595,762	1,346,249
51120 Delinquent Property Taxes	7,027	5,272	-	2,500
51160 Penalty & Interest	4,840	5,406	-	2,500
57 Other Revenue	47,241	9,034	8,000	9,000
57711 Interest on Investments	47,241	9,034	8,000	9,000
Expenditures	1,484,825	1,483,738	1,475,225	1,476,125
74 General Operating Expenses	400	2,900	400	400
74085 Bank Service Charge	400	2,900	400	400
78 Special Expenditures	1,484,425	1,480,838	1,474,825	1,475,725
78400 Bond Principal	920,000	935,000	955,000	985,000
78401 Interest & Fiscal Agent Fees	564,425	545,838	519,825	490,725
Revenues Over(Under) Expenditures	(943,520)	(951,610)	(871,463)	(115,876)
Other Financing Sources (Uses)				
Operating Transfers In	1,812,592			-
Operating Transfers Out		-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	869,072	(951,610)	(871,463)	(115,876)
Fund Balance, Beginning of Year	2,635,902	3,504,974	2,553,364	1,681,901
Fund Balance, End of Year	\$ 3,504,974	\$ 2,553,364	\$ 1,681,901	\$ 1,566,025

Potter County, Texas
Series 2017 Debt Service Fund
Tax Notes
Supplementary Schedule of Revenues and Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 522,173	\$ 1,093,484	\$ 875,869	\$ 903,936
51 Taxes	522,173	1,093,484	875,869	903,936
51110 Current Taxes	511,268	1,068,460	875,869	896,436
51120 Delinquent Property Taxes	5,805	13,752	-	5,000
51160 Penalty & Interest	5,100	11,272	-	2,500
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	964,075	961,598	960,142	962,575
74 General Operating Expenses	-	-	400	500
74085 Bank Service Charge	-	-	400	500
78 Special Expenditures	964,075	961,598	959,742	962,075
78400 Bond Principal	885,000	900,000	915,000	935,000
78401 Interest & Fiscal Agent Fees	79,075	61,598	44,742	27,075
Revenues Over(Under) Expenditures	(441,902)	131,886	(84,273)	(58,639)
Other Financing Sources (Uses)				
Operating Transfers In	500,000	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	58,098	131,886	(84,273)	(58,639)
Fund Balance, Beginning of Year	167,028	225,126	357,012	272,739
Fund Balance, End of Year	\$ 225,126	\$ 357,012	\$ 272,739	\$ 214,100

Potter County, Texas
Series 2019 Debt Service Fund
Certificates of Obligation
Supplementary Schedule of Revenues and Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 3,061,488	\$ 3,149,818	\$ 2,777,292	\$ 2,911,294
51 Taxes	3,061,488	3,149,818	2,777,292	2,911,294
51110 Current Taxes	2,965,491	3,085,855	2,777,292	2,871,294
51120 Delinquent Property Taxes	66,231	31,408	-	20,000
51160 Penalty & Interest	29,766	32,555	-	20,000
57 Other Revenue	-	-	-	-
57711 Interest on Investments	-	-	-	-
Expenditures	2,709,034	2,784,438	3,044,438	3,081,938
74 General Operating Expenses	317	2,900	400	400
74085 Bank Service Charge	317	2,900	400	400
78 Special Expenditures	2,708,717	2,781,538	3,044,038	3,081,538
78400 Bond Principal	-	-	1,050,000	1,140,000
78401 Interest & Fiscal Agent Fees	2,708,717	2,781,538	1,994,038	1,941,538
Revenues Over(Under) Expenditures	352,454	365,380	(267,146)	(170,644)
Other Financing Sources (Uses)				
Operating Transfers In	-	-	-	-
Operating Transfers Out	-	-	-	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	352,454	365,380	(267,146)	(170,644)
Fund Balance, Beginning of Year	87,751	440,205	805,585	538,439
Fund Balance, End of Year	\$ 440,205	\$ 805,585	\$ 538,439	\$ 367,795

***CAPITAL PROJECTS FUNDS
Supplemental Information***

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

**Potter County, Texas
Capital Projects Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2022-23**

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 116,687	\$ 14,184	\$ 11,000	\$ 10,000
55 Rents & Recoveries	-	-	-	-
55548 Miscellaneous Recoveries	-	-	-	-
57 Other Revenue	116,687	14,184	11,000	10,000
57711 Interest on Investments	116,687	14,184	11,000	10,000
Expenditures	182,549	198,221	1,000,000	425,000
70 Capital Outlay	-	72,279	250,000	325,000
70500 Capital Equipment - General Administrative	-	-	250,000	250,000
70500 Capital Equipment - General Judicial	-	-	-	-
70500 Capital Equipment - Public Safety/Public Service	-	-	-	-
70600 Land	-	-	-	-
70650 Construct, Remodel & Repair - General Administr.	-	-	-	50,000
70650 Construct, Remodel & Repair - Courthouse	-	72,279	-	25,000
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	118,491	125,942	500,000	50,000
73675 Contract Services - Software Maintenance	118,491	32,850	-	50,000
73560 Contract Services - G&A	-	32,850	500,000	-
73560 Contract Services - Courts Building	-	30,121	-	-
73560 Contract Services - Road & Bridge	-	-	-	-
73560 Contract Services - Detention Center	-	30,121	-	-
77 Building Repairs & Maintenance	64,058	-	250,000	50,000
77000 Building Maintenance - Courthouse	64,058	-	-	-
77000 Building Maintenance - Courts Building	-	-	-	50,000
77000 Building / Grounds Maintenance - Leased Building	-	-	-	-
77000 Building Maintenance - Detention Center	-	-	250,000	-
77000 Building Maintenance - Bowie Annex	-	-	-	-
Revenues Over(Under) Expenditures	(65,862)	(184,037)	(989,000)	(415,000)
Other Financing Sources (Uses)				
Issuance of Tax Notes	-	-	-	-
Issuance Costs on Notes	-	-	-	-
Operating Transfers In	1,500,000	1,500,000	500,000	500,000
Operating Transfers Out	-	(7,750,000)	(1,250,000)	-
Revenues and Other Financing Sources Over (Under) Expenditures and Other Uses	1,434,138	(6,434,037)	(1,739,000)	85,000
Fund Balance, Beginning of Year	10,559,556	11,993,694	5,559,657	3,820,657
Fund Balance, End of Year	\$ 11,993,694	\$ 5,559,657	\$ 3,820,657	\$ 3,905,657

Potter County, Texas
District Courts Building Construction Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Revenues	\$ 643,526	\$ 51,032	\$ 40,000	\$ 2,500
57 Other Revenue	643,526	51,032	40,000	2,500
57424 Bond Proceeds	-	-	-	-
57771 Interest on Investments	643,526	51,032	40,000	2,500
Expenditures	2,713,469	14,638,471	37,675,000	6,700,000
70 Capital Outlay	8,740	2,694,749	36,175,000	6,500,000
70500 Capital Equipment	-	-	600,000	2,500,000
70650 Construction Remodeling & Repairs	8,740	2,694,749	36,175,000	4,000,000
73 Contract Services	2,698,593	11,943,722	1,500,000	200,000
73675 Contract Services	2,698,593	11,943,722	1,500,000	200,000
74 General Operating Expenses	6,136	-	-	-
74000 Stationery & Supplies	6,136	-	-	-
74700 Non-Capital Equipment	-	-	-	-
76 Equipment / Vehicle Repairs & Maintenance	-	-	-	-
76610 Equipment Rental	-	-	-	-
77 Building Repairs & Maintenance	-	-	-	-
77000 Building Repair & Maintenance	-	-	-	-
Revenues Over(Under) Expenditures	(2,069,943)	(14,587,439)	(37,635,000)	(6,697,500)
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	(2,069,943)	(6,837,439)	(36,385,000)	(6,697,500)
Fund Balance, Beginning of Year	54,015,858	51,945,915	45,108,476	8,723,476
Fund Balance, End of Year	\$ 51,945,915	\$ 45,108,476	\$ 8,723,476	\$ 2,025,976

***INTERNAL SERVICE FUND
Supplemental Information***

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

Potter County, Texas
Health & Life Insurance Fund
Supplementary Schedule of Revenues and Expenditures by Line Item
2022-23

	Actual 2019-20	Actual 2020-21	Estimate 2021-22	Budget 2022-23
Operating Revenues	7,753,799	7,635,927	7,750,000	7,217,000
53 Intergovernmental Revenue	-	-	-	-
53201 County Contributions	-	-	-	-
55 Rents & Recoveries	178,947	5,803	5,000	-
55531 Recoveries	178,947	5,803	5,000	-
58 Other Revenue	7,574,852	7,630,124	7,745,000	7,217,000
58330 Premiums	7,390,459	7,444,348	7,560,000	7,027,000
58330 Cobra Premiums	-	-	-	-
58330 Retiree Premiums	184,393	185,776	185,000	190,000
Operating Expenses	6,446,299	6,834,702	7,230,333	7,224,499
73 Contract Services	40,000	36,667	43,333	150,000
73560 Contract Services	40,000	36,667	43,333	150,000
74 General Operating Expenses	-	-	-	-
74000 Stationery & Supplies	-	-	-	-
79 Other Expenditures	6,406,299	6,798,035	7,187,000	7,074,499
79242 Vision Insurance Premiums	88,017	77,077	82,000	82,000
79244 Dental Insurance Premiums	365,104	377,863	375,000	380,000
79246 Basic/Voluntary Life Premiums	157,136	155,179	160,000	160,000
79250 Third Party Admin Fees	971,384	1,022,482	970,000	1,135,029
79600 Pharmacy Claims	-	-	2,200,000	1,914,970
79600 Medical Claims	4,822,243	5,165,434	3,025,000	3,027,500
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	1,307,500	801,225	519,667	(7,499)
Non-operating Income				
57 Other Revenue				
57711 Interest on Investments	21,174	6,086	5,000	7,500
Net Income (Loss)	1,328,674	807,311	524,667	1
Net Position at Beginning of Year	1,347,582	2,676,256	3,483,567	4,008,234
Operating Transfers	-	-	-	-
Net Position at End of Year	2,676,256	3,483,567	4,008,234	4,008,235