The seal of Grayson County, Texas, is a circular emblem. It features a central five-pointed star surrounded by a wreath of oak leaves and a ribbon at the bottom. The outer ring of the seal contains the text "GRAYSON COUNTY TEXAS" and the year "1846".

**ADOPTED BUDGET OF
GRAYSON COUNTY FOR
THE FISCAL YEAR
OCTOBER 1, 2023 - SEPTEMBER 30, 2024**

BRUCE DAWSEY

COUNTY JUDGE

JEFF WHITMIRE

COMMISSIONER

ART ARTHUR

COMMISSIONER

PHYLLIS JAMES

COMMISSIONER

MATT HARDENBURG

COMMISSIONER

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BUDGET CERTIFICATION

Budget of Grayson County, Texas. Budget year from October 1, 2023 to September 30, 2024.


THE STATE OF TEXAS } Sherman, Texas

COUNTY OF GRAYSON } August 15, 2023


We, Bruce Dawsey, County Judge; Deana Patterson, County Clerk; and Suzette Smith, County Auditor of Grayson County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Grayson County, Texas, as passed and approved by the Commissioners Court of said county on the 15th day of August, 2023, as the same appears on file in the office of the County Clerk of said county.



Bruce Dawsey, County Judge



Deana Patterson, County Clerk



Suzette Smith, County Auditor

BUDGET LETTER

In presenting the Budget to the Commissioners Court and to the taxpayers of Grayson County, the following statistics are set in:

Assessed Valuation Excluding Frozen Values: \$ 16,345,989,854

Frozen Value Exemptions: \$ 5,707,815

The above assessed valuation in Grayson County for 2023 is based on 100% of the true or market value property assessed on January 1, 2023.

The property tax rates for the 2023 and 2024 fiscal years are as follows:

	2023 Fiscal Year	2024 Fiscal Year
Adopted Tax Rate	0.305100	0.305100
No New Revenue Tax Rate	0.279724	0.271413
Maintenance and Operations Tax Rate	0.296137	0.281609
Voter Approval Rate	0.361029	0.365695
Debt Tax Rate	0.008963	0.023491

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$55,579,430. Of this amount, it is estimated that 97.5% or \$54,189,944 will be collected within the current tax year, and that approximately \$1,389,486 of said taxes will be delinquent on October 1, 2023. It is estimated that \$995,000 of these tax collections will be paid to participating Tax Increment Financing Zones. This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,915,431, which is a 17.48% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3,079,894.

The total outstanding indebtedness of Grayson County, on October 1, 2023 is \$43,125,000. During the year covered by this Budget, there will be paid*:

On Principal: \$7,095,000

On Interest: \$1,873,305

* 5,281,625 of these payments are provided by Intergovernmental Revenues

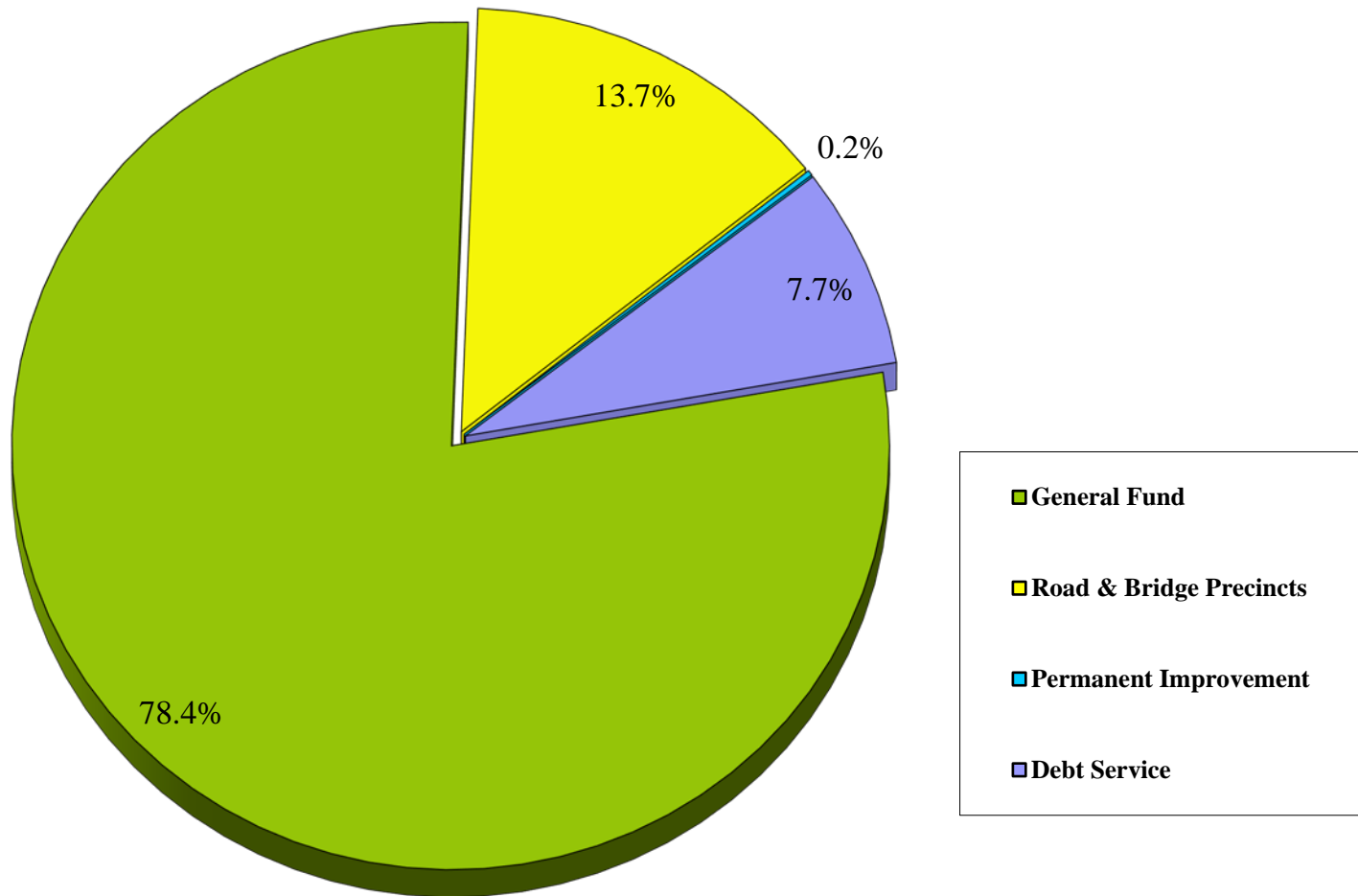
The following members of the Commissioners Court voted in favor of adopting the 2024 budget: Bruce Dawsey, Jeff Whitmire, Art Arthur, Phyllis James, and Matthew Hardenburg.

GRAYSON COUNTY, TEXAS
ALLOCATION OF ADOPTED TAX RATE
FISCAL YEAR 2023-2024

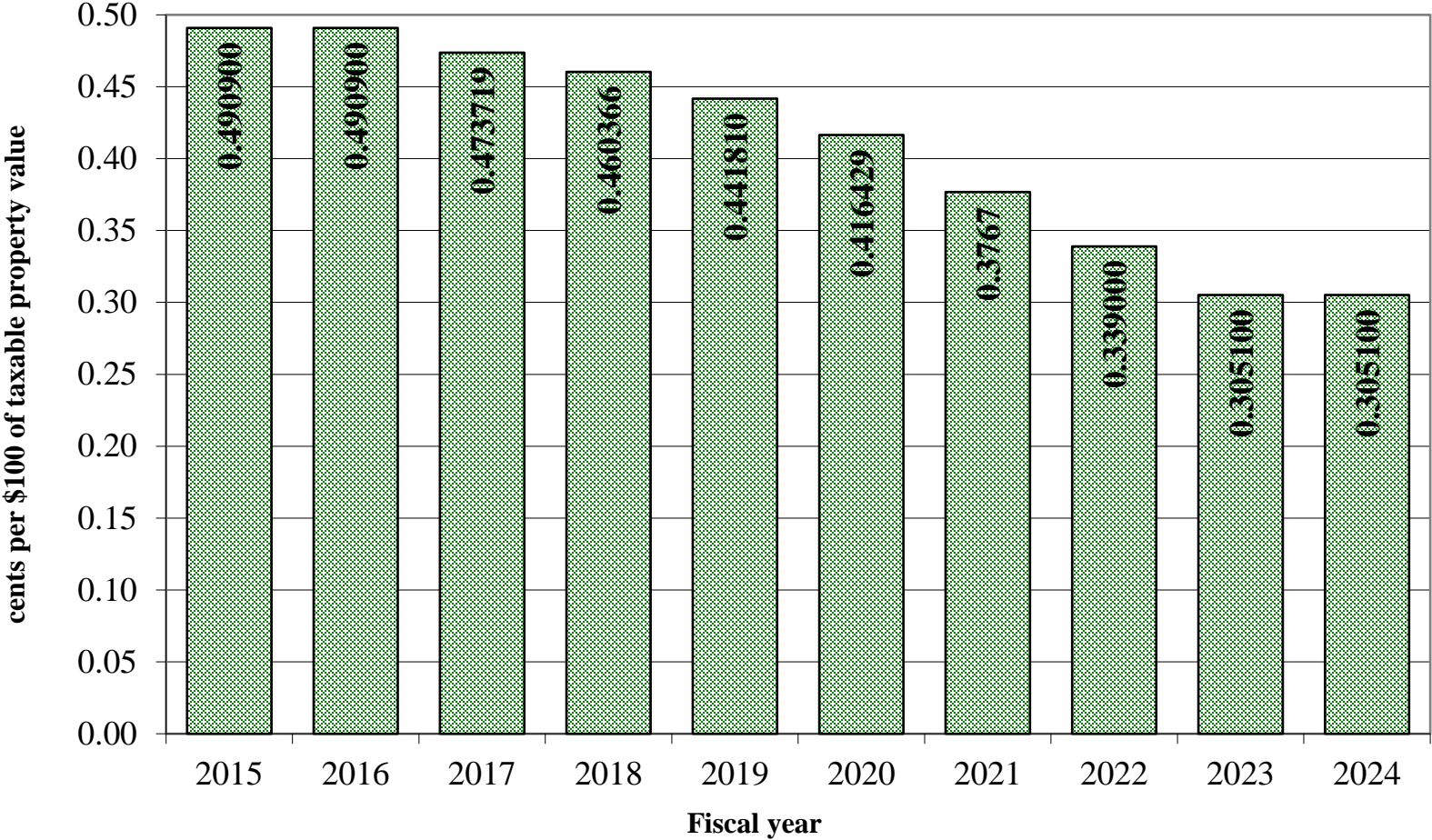
Maintenance & Operations Rate		0.281609
Debt Rate		0.023491
		0.305100
	Budget	
General Fund	\$ 42,665,452	0.239153
Road & Bridge Precinct #1	1,710,000	0.010461
Road & Bridge Precinct #2	1,710,000	0.010461
Road & Bridge Precinct #3	1,710,000	0.010461
Road & Bridge Precinct #4	1,710,000	0.010461
Permanent Improvement Fund	100,000	0.000612
Debt Service	3,589,492	0.023491
Total	\$ 53,194,944	0.305100
Total Taxable Value of Property	\$ 16,345,989,854	
Tax Rate per \$100	0.305100	
	\$ 49,871,615	
Taxes on Frozen Property	\$ 5,707,815	
Total Tax Levy	\$ 55,579,430	
Projected Collection Percentage	97.5%	
Projected Current Tax Collection	\$ 54,189,944	
Projected TIF Payments	\$ (995,000)	
Total Net Tax Levy Budgeted	\$ 53,194,944	

Tax Rate Allocation

Fiscal Year 2024



Tax Rate History



GRAYSON COUNTY

Analysis of General Fund Expenditures to New Growth and Tax Rate changes

	General Fund Expenditures	Increase (Decrease)	% change	New Growth	Increase (Decrease)	% change	Tax Rate	% change	cumulative change
2017	\$ 39,789,404	\$ 3,480,458	10%	\$ 1,205,796	\$ 152,603	14%	0.47372	-3.5%	-3.5%
2018	\$ 41,172,829	\$ 1,383,425	3%	\$ 927,131	\$ (278,665)	-23%	0.46037	-2.8%	-6.2%
2019	\$ 41,636,162	\$ 463,333	1%	\$ 1,291,411	\$ 364,280	39%	0.44181	-4.0%	-10.0%
2020	\$ 42,397,310	\$ 761,148	2%	\$ 1,387,187	\$ 95,776	7%	0.41643	-5.7%	-15.2%
2021	\$ 42,500,695	\$ 103,385	0%	\$ 1,652,143	\$ 264,956	19%	0.37670	-9.5%	-23.3%
2022	** \$ 43,110,640	\$ 609,945	1%	\$ 1,349,057	\$ (303,087)	-18%	0.33900	-10.0%	-30.9%
2023	* \$ 49,394,981	\$ 6,284,341	15%	\$ 1,917,032	\$ 567,975	42%	0.30510	-10.0%	-37.8%
2024	* \$ 54,890,706	\$ 5,495,725	11%	\$ 3,079,894	\$ 1,162,863	61%	0.30510	0.0%	-37.8%
		\$ 18,581,760	51%	\$ 12,809,650					

\$ 5,772,110 Expenditures over new growth for 8 years

* budgeted

\$ 721,514 average increase per year

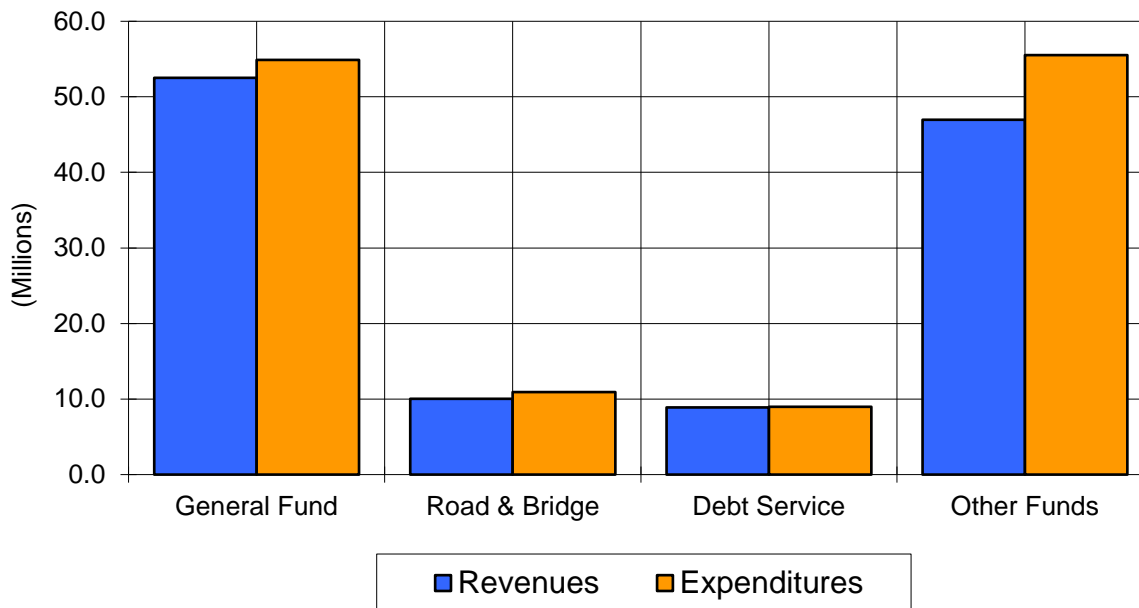
** actual expenditures excluding the
one time expenditure of \$19,710,000
noted on page 25

2% average annual percentage of expenditure increase over new growth

Budgeted Funds
Summary of Revenues and Expenditures
2023-2024

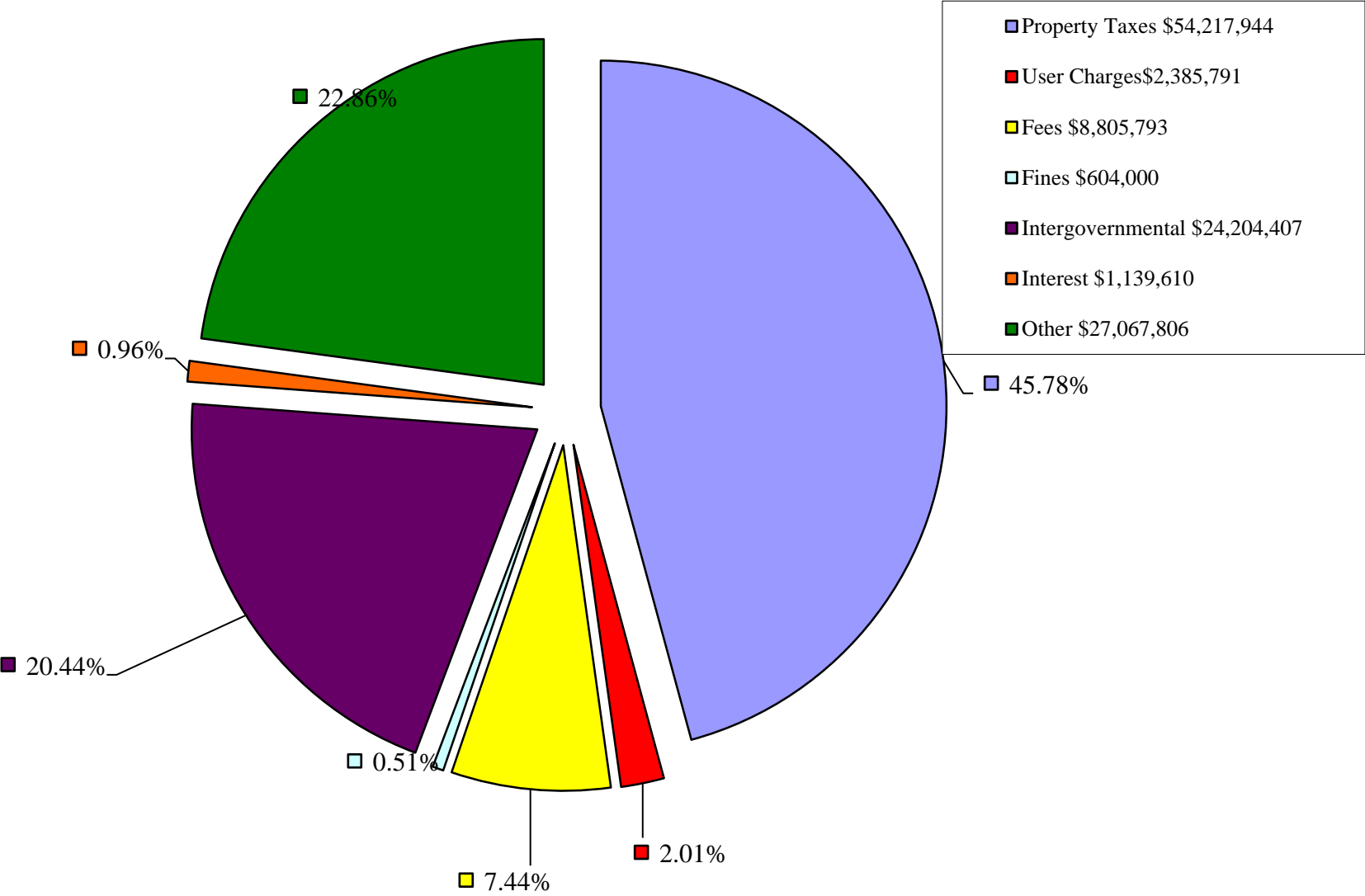
	<u>General Fund</u>	<u>Road & Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
Revenues					
Taxes	\$ 43,540,452	\$ 6,960,000	\$ 3,615,492	\$ 102,000	\$ 54,217,944
Other	8,993,349	3,075,000	5,287,125	46,319,927	63,675,401
Transfers In	0	0	0	532,006	532,006
Total Revenues	<u>52,533,801</u>	<u>10,035,000</u>	<u>8,902,617</u>	<u>46,953,933</u>	<u>118,425,351</u>
Expenditures					
Personnel	36,502,829	5,004,226	0	7,322,884	48,829,939
Supplies	2,923,299	4,427,500	0	1,452,111	8,802,910
Other Services	13,922,600	336,700	0	8,513,677	22,772,977
Capital Outlay	836,002	842,500	0	37,980,988	39,659,490
Debt Service	52,634	325,500	8,969,555	82,336	9,430,025
Transfers Out/ Intergovernmental	653,342	0	0	181,114	834,456
Total Expenditures	<u>54,890,706</u>	<u>10,936,426</u>	<u>8,969,555</u>	<u>55,533,110</u>	<u>130,329,797</u>
Excess Revenues Over (Under Expenditures)	(2,356,905)	(901,426)	(66,938)	(8,579,177)	(11,904,446)
Fund Balance, 10/1/23	13,651,307	2,142,089	617,290	14,311,909	30,722,595
Fund Balance, 9/30/24	<u>\$ 11,294,402</u>	<u>\$ 1,240,663</u>	<u>\$ 550,352</u>	<u>\$ 5,732,732</u>	<u>\$ 18,818,149</u>

FY 2023-2024 Revenues & Expenses - All Funds

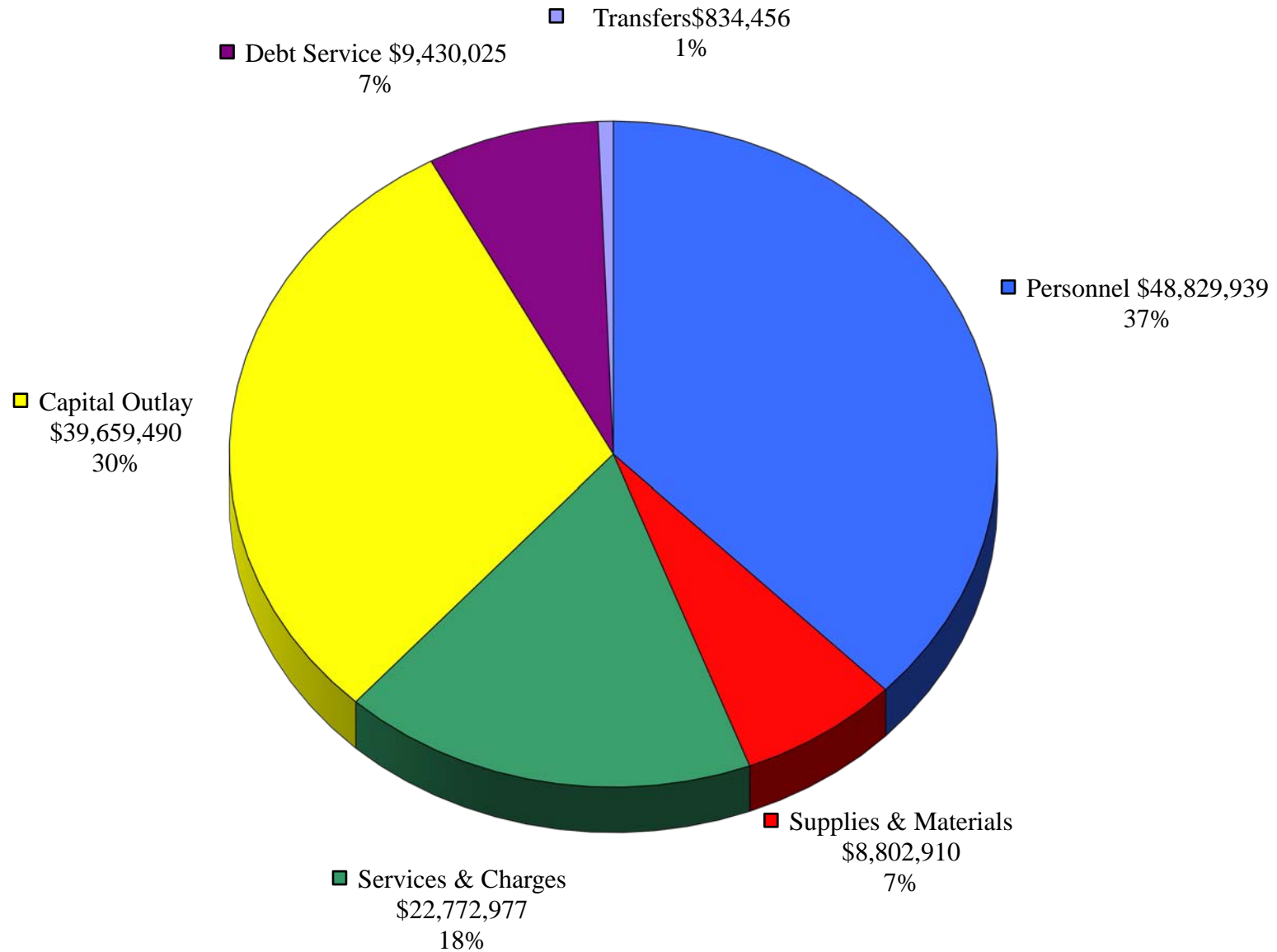


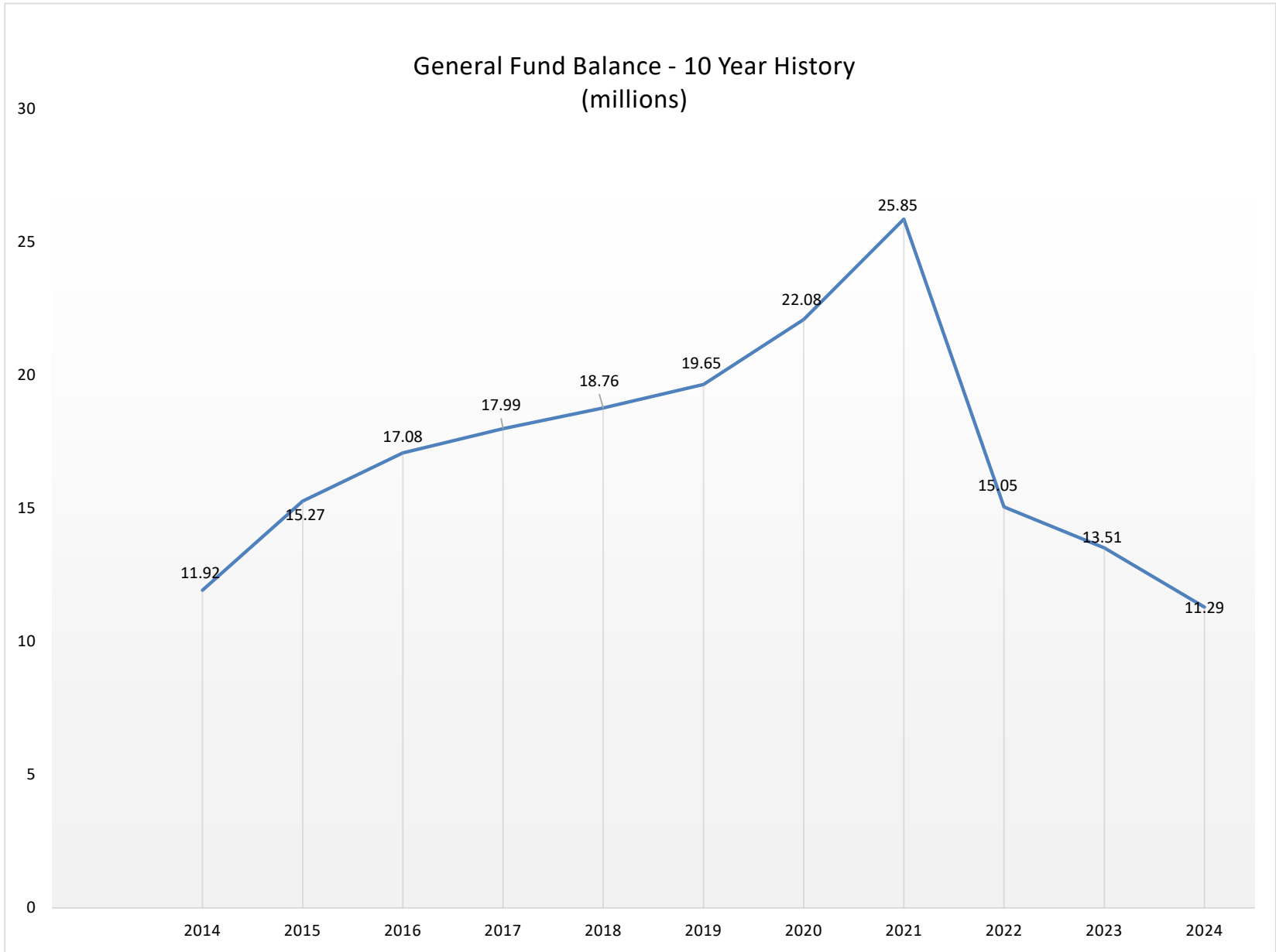
"Other Funds" includes all those funds over which the Commissioners Court or other elected officials have direct control or responsibility. Excluded are programs that are only custodial in nature or that are audited separately from the County.

Revenue Sources - Budgeted Funds Fiscal Year 2023-2024



Expenditures - Budgeted Funds Fiscal Year 2023-2024





STATEMENT OF INDEBTEDNESS
GRAYSON COUNTY
As of October 1, 2023

Debt Service Requirements

Pass-Through Toll Revenue and Limited Tax Bonds, Series 2013

Fiscal Year	Interest		Interest	Total
	Rate	Principal		Requirements
2024	4.300%	4,905,000	473,813	5,378,813
2025	4.375%	5,115,000	261,150	5,376,150
2026	4.375%	5,295,000	79,425	5,374,425
		<u>15,315,000</u>	<u>814,388</u>	<u>16,129,388</u>

** Of the total debt service requirement, Texas Department of Transportation directly reimburses the county \$5,281,625 annually. Any remaining balance is a financial obligation of Grayson County. Any excess funding remains in the debt service fund.

2018 Transportation Bonds

Fiscal Year	Interest		Interest	Total
	Rate	Principal		Requirements
2024	2.81%	940,000	203,800	1,143,800
2025	2.81%	980,000	166,200	1,146,200
2026	2.81%	1,015,000	127,000	1,142,000
2027	2.81%	1,060,000	86,400	1,146,400
2028	2.81%	1,100,000	44,000	1,144,000
		<u>5,095,000</u>	<u>627,400</u>	<u>5,722,400</u>

2023 Debt Service - Jail Expansion

Fiscal Year	Interest		Interest	Total
	Rate	Principal		Requirements
2024	5.00%	1,250,000	1,195,692	2,445,692
2025	5.00%	1,370,000	1,073,250	2,443,250
2026	5.00%	1,445,000	1,004,750	2,449,750
2027	5.00%	1,515,000	932,500	2,447,500
2028	5.00%	1,590,000	856,750	2,446,750
2029	5.00%	2,815,000	777,250	3,592,250
2030	5.00%	2,955,000	636,500	3,591,500
2031	5.00%	3,100,000	488,750	3,588,750
2032	5.00%	3,255,000	333,750	3,588,750
2033	5.00%	3,420,000	171,000	3,591,000
		<u>22,715,000</u>	<u>7,470,192</u>	<u>30,185,192</u>
Grand Total		<u>43,125,000</u>	<u>8,911,980</u>	<u>52,036,980</u>

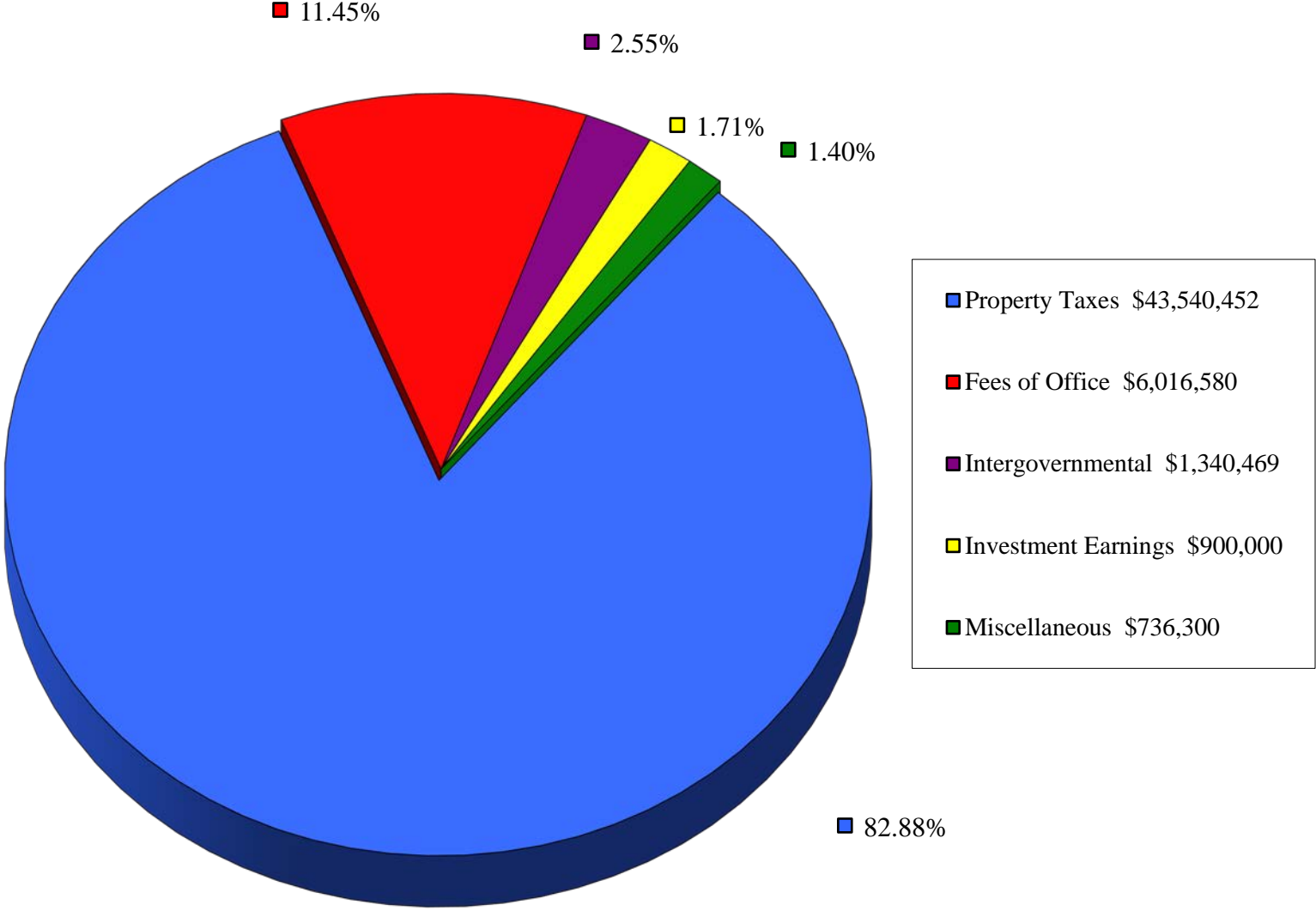
General Fund

The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

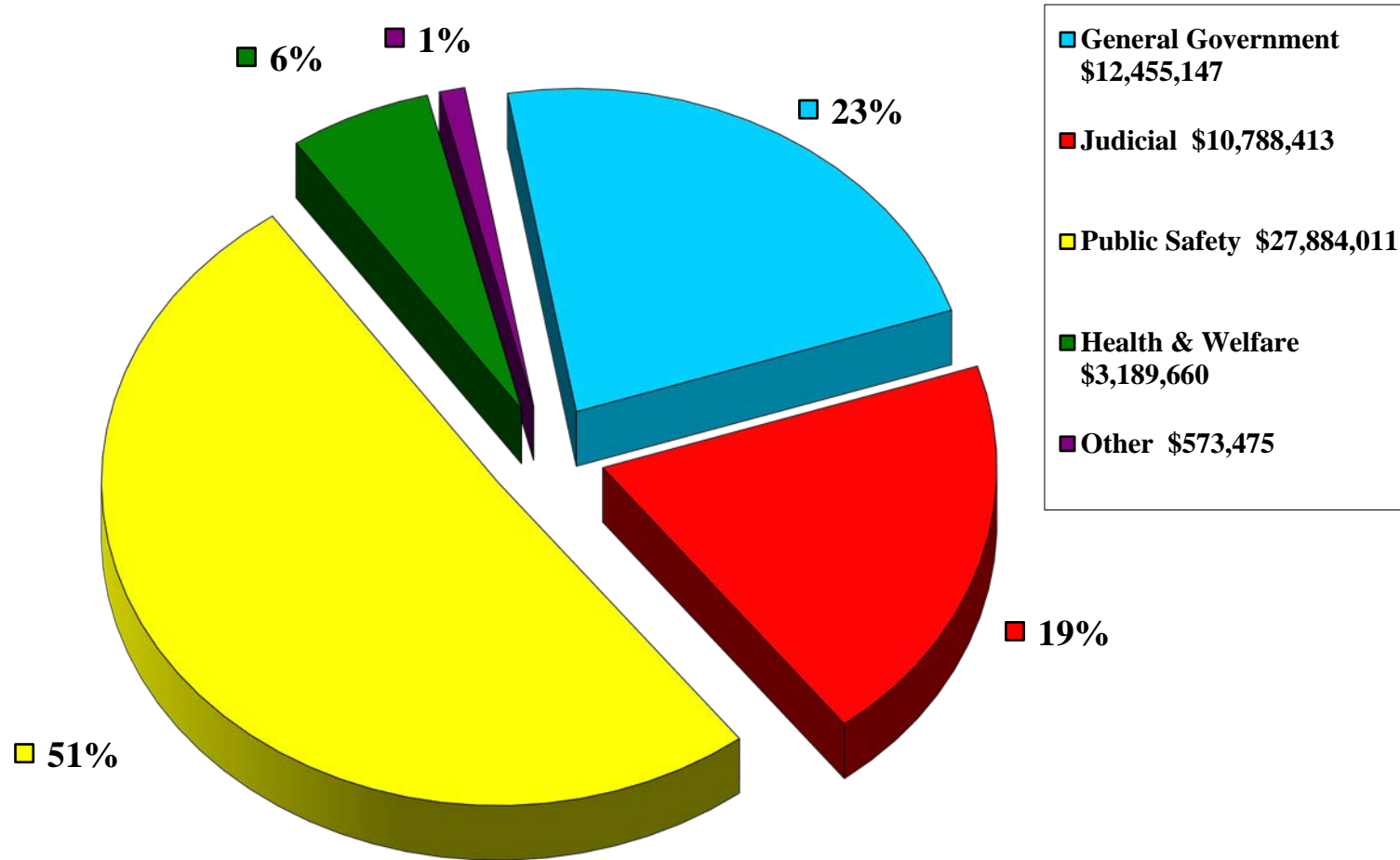
**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
Revenues				
Taxes				
Current	\$ 42,665,452	\$ 37,834,523	\$ 37,834,523	\$ 35,028,387
Delinquent	375,000	500,000	500,000	420,579
Penalties & Interest	500,000	450,000	450,000	460,099
Total Taxes	43,540,452	38,784,523	38,784,523	35,909,065
Licenses and Permits	759,940	656,140	656,140	618,892
Intergovernmental	1,340,469	1,325,393	845,369	841,603
Fees of Office	5,256,640	5,081,185	4,991,185	4,964,896
Investment Earnings	900,000	1,000,000	300,000	323,101
Miscellaneous	736,300	1,150,450	977,450	9,362,775
Total Revenues	52,533,801	47,997,691	46,554,667	52,020,332
Personnel	36,502,829	32,962,562	34,184,562	29,843,501
Supplies & Materials	2,923,299	3,086,312	2,753,360	2,356,956
Other Charges & Services	13,922,600	11,861,637	11,728,002	29,247,483
Capital Outlay	836,002	1,040,298	786,529	338,436
Debt Service	52,634	58,050	0	46,777
Transfers	653,342	386,122	386,122	987,487
Total Expenditures	54,890,706	49,394,981	49,838,575	62,820,640
				**
Excess of Revenues over Expenditures	(2,356,905)	(1,397,290)	(3,283,908)	(10,800,308)
Fund Balance, October 1	13,651,307	15,048,597	15,048,597	25,848,905
Fund Balance, September 30	\$ 11,294,402	\$ 13,651,307	\$ 11,764,689	\$ 15,048,597
20% operating fund bal policy	10,680,272	9,593,712	9,733,185	12,298,943
** \$19,710,000 emergency expenditure authorized May 24, 2022 for funding of repairs and expansion of U.S. Highway 75 in Grayson County, with \$7,128,000 of the expenditure being transferred from American Rescue Plan funds.				
<i>weeks</i>	<i>10.70</i>	<i>14.37</i>	<i>12.27</i>	<i>12.46</i>
<i>days</i>	<i>74.90</i>	<i>100.60</i>	<i>85.92</i>	<i>87.20</i>

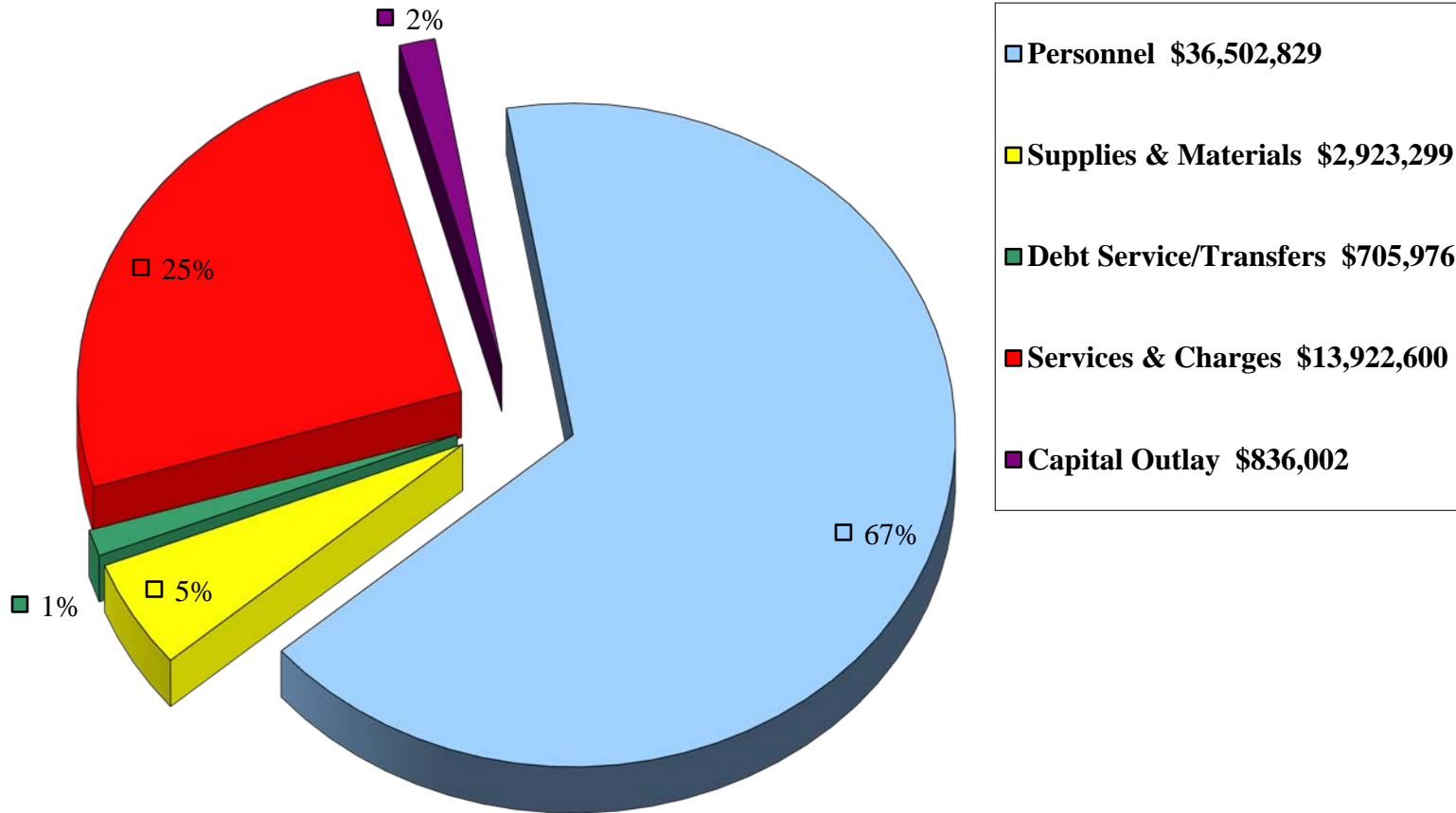
General Fund Revenue Sources - FY2024



General Fund Expenditure Budget - FY2024 By Function



General Fund Expenditure Budget - FY2024 By Cost Category



GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010-40100	CURRENT TAX COLLECTIONS	42,665,452	37,834,523	37,834,523	35,028,387
010-40150	DELINQUENT TAXES	375,000	500,000	500,000	420,579
010-40200	PENALTY & INTEREST	500,000	450,000	450,000	460,099
	Total Property Taxes	<u>43,540,452</u>	<u>38,784,523</u>	<u>38,784,523</u>	<u>35,909,065</u>
010-40300	CHAPTER 19 VOTER FUNDS	30,000	30,000	30,000	0
010-41000	ALCOHOLIC BEVERAGES	32,000	31,000	31,000	30,255
010-41100	SEPTIC PERMIT FEES	300,000	256,000	256,000	273,700
010-41150	SEPTIC MAINTENANCE CONTRACT	150,000	135,000	135,000	137,200
010-41175	SEPTIC MISCELLANEOUS FEES	9,500	9,500	9,500	12,200
010-41350	MASS GATHERING PERMITS	0	0	0	0
010-41400	SUBDIVISION APPLICATION FEES	179,000	179,000	179,000	149,197
010-41420	DEVELOPMENT CERTIFICATE FEES	50,000	1,500	1,500	3,200
010-41430	ZONING APPLICATION FEES	2,000	2,000	2,000	1,500
010-41440	MANUFACTURED HOME DEVELOPMENT	5,000	9,700	9,700	9,750
010-41450	FLOOD PLAIN PERMITS	2,400	2,400	2,400	1,800
010-41460	GEOGRAPHIC PRINT SERVICES	40	40	40	90
	Total Licenses & Permits	<u>759,940</u>	<u>656,140</u>	<u>656,140</u>	<u>618,892</u>
010-42010	PAYMENT IN LIEU OF TAXES	193,000	180,000	180,000	184,199
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	25,200	25,200	25,200	25,200
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	168,000	168,000	168,000
010-42150	INMATE HOUSING	12,000	8,000	8,000	7,572
010-42190	PRISONER TRANSPORT REVENUE	30,000	36,000	36,000	37,450
010-42250	RENTAL OF COURTHOUSE BUILDING	3,600	3,600	3,600	7,200
010-42270	SCAAP PROGRAM REIMBURSEMENT	34,000	30,000	30,000	25,237
010-42305	9-1-1 REIMBURSEMENTS - CITY	22,769	22,769	22,769	0
010-42325	EMERGENCY MANAGEMENT	0	0	0	18,481
010-42400	COUNTY ATTORNEY LONGEVITY	28,000	28,000	28,000	26,680
010-42450	INDIGENT DEFENSE GRANT SB7	130,000	144,000	80,000	80,852
010-42500	DATA PROCESSING CONTRACTS	0	8,400	8,400	8,400
010-42510	DATA ACCESS CHARGES	4,900	4,900	4,900	4,800
010-42650	UNCLAIMED CAPITAL CREDITS	44,000	88,000	88,000	43,899

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	30,000	30,000	30,000	44,642
010-42750	TITLE IV-E LEGAL SERVICES	45,000	45,000	45,000	43,370
010-43000	STATE GRANT REVENUE	570,000	227,877	87,500	82,999
010-43200	FEDERAL GRANT REVENUE	0	275,647	0	32,622
Total Intergovernmental		1,340,469	1,325,393	845,369	841,603
010-44180	MEDICAL REIMBURSEMENTS	30,000	30,000	30,000	32,095
010-45000	COUNTY JUDGE PROBATE	4,000	4,000	4,000	3,963
010-45100	COUNTY SHERIFF PROBATE	26,000	24,000	24,000	24,680
010-45110	COUNTY SHERIFF CIVIL	120,000	90,000	90,000	93,959
010-45120	COUNTY SHERIFF CRIMINAL	12,500	12,000	12,000	11,326
010-45130	COUNTY SHERIFF WORK RELEASE	4,000	2,500	2,500	3,006
010-45135	COUNTY SHERIFF TRANSPORT FEES	19,000	15,000	15,000	18,035
010-45150	SOCIAL SECURITY S.O. INCENTIVE	25,000	20,000	20,000	21,500
010-45200	COUNTY ATTORNEY CRIMINAL	12,500	11,000	11,000	11,063
010-45210	BOND FORFEITURES	20,000	0	0	25,000
010-45230	DISTRICT ATTORNEY ADMIN FEE	20	20	20	12
010-45305	COUNTY CLERK PROBATE	28,000	32,000	32,000	31,950
010-45310	COUNTY CLERK MENTAL HRG. FEES	40,000	74,000	74,000	73,030
010-45315	COUNTY CLERK CIVIL	24,000	28,000	28,000	28,748
010-45320	COUNTY CLERK CRIMINAL	31,000	26,000	26,000	26,357
010-45330	COUNTY CLERK RECORDING	1,200,000	1,200,000	1,200,000	1,213,796
010-45340	COUNTY CLERK CERTIFIED COPIES	75,000	90,000	90,000	77,151
010-45345	INDIGENT ATTORNEY FEE	60,000	58,000	58,000	56,055
010-45347	INTERPRETER FEES	50	200	200	130
010-45350	COUNTY CLERK JURY	13,000	12,000	12,000	11,519
010-45355	COUNTY CLERK ADMIN FEE	5,300	4,000	4,000	4,446
010-45360	COUNTY CLERK MISCELLANEOUS	600	500	500	813
010-45361	COUNTY CLERK RESEARCH TX FEE	600	500	500	556

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010-45365	COUNTY CLERK ATTORNEY FEE	0	0	0	6,750
010-45375	COUNTY COURT JUDICIAL SUPPORT	20	20	20	18
010-45500	TAX ASSESSOR FEES	300,000	265,000	175,000	174,041
010-45510	TAX ASSESSOR TAX CERTIFICATES	70,000	70,000	70,000	67,290
010-45530	TAX ASSESSOR VEHICLE REG.	2,050,000	2,050,000	2,050,000	1,956,953
010-45550	TAX ASSESSOR CERT. OF TITLE	175,000	175,000	175,000	174,090
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,700	1,500	1,500	1,900
010-45570	TAX ASSESSOR MISCELLANEOUS	5,000	5,500	5,500	5,569
010-45580	TAX ASSESSOR BOAT REGISTRATION	75,000	75,000	75,000	79,645
010-45620	DISTRICT CLERK FILING	185,000	170,000	170,000	162,391
010-45625	DISTRICT CLERK CERT. COPIES	22,000	20,000	20,000	24,374
010-45640	DISTRICT CLERK JURY FEES	15,000	9,000	9,000	11,299
010-45645	DISTRICT CLERK ATTORNEY FEE	300	300	300	200
010-45650	DISTRICT CLERK \$2 ADMIN FEE	9,000	9,000	9,000	9,106
010-45655	DISTRICT CT JUDICIAL SUPPORT	100	150	150	128
010-45660	DISTRICT CLERK MISCELLANEOUS	100	25	25	500
010-45661	DISTRICT CLERK RESEARCH TX FEE	1,000	600	600	758
010-45665	DISTRICT CLERK PASSPORT FEES	130,000	100,000	100,000	98,210
010-45666	DISTRICT CLERK PASSPORT PHOTOS	45,000	35,000	35,000	32,970
010-46005	JUSTICE OF THE PEACE CIVIL FEE	95,000	70,000	70,000	72,751
010-46010	JUSTICE OF THE PEACE ADMIN.	12,000	12,000	12,000	12,477
010-46015	JUST. OF THE PEACE ARREST FEES	10,000	8,000	8,000	10,109
010-46025	JUST. OF THE PEACE JURY FEES	700	700	700	726
010-46035	JUSTICE OF THE PEACE \$2 ADMIN	6,000	5,500	5,500	5,905
010-46060	JUSTICE CT JUDICIAL SUPPORT	150	170	170	146
010-46200	CONSTABLE FEES	215,000	195,000	195,000	201,031
010-46900	COUNTY TREASURER FEES	45,000	40,000	40,000	47,738
010-46950	FISCAL SERVICE FEES	38,000	30,000	30,000	38,631
Total Fees of Office		5,256,640	5,081,185	4,991,185	4,964,896

GRAYSON COUNTY, TEXAS
GENERAL FUND
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Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010-49000	INVESTMENT EARNINGS	900,000	1,000,000	300,000	323,101
	Total Investment Earnings	<u>900,000</u>	<u>1,000,000</u>	<u>300,000</u>	<u>323,101</u>
010-49500	SALE OF FIXED ASSETS	1,000	50,150	150	130
010-49510	MISCELLANEOUS SALES	300	300	300	263
010-49520	ELECTION REIMBURSEMENTS	100,000	84,000	84,000	96,855
010-49550	BINGO	6,000	7,000	7,000	5,644
010-49600	DONATIONS	205,000	205,000	205,000	230,000
010-49700	RETURN CHECK FEES	1,500	2,000	2,000	1,918
010-49750	MIXED DRINK TAX	340,000	320,000	320,000	334,581
010-49760	JAIL PHONE COMMISSION	50,000	50,000	50,000	46,284
010-49900	INSURANCE PROCEEDS	7,500	5,000	5,000	7,206
010-49910	UNCLAIMED PROPERTY PROCEEDS	15,000	10,000	10,000	26,107
010-49930	WELLNESS INCENTIVE PAYMENTS	0	0	0	90
010-49950	MISCELLANEOUS REVENUE	10,000	133,000	10,000	10,732
010-49955	CASH OVER/SHORT	0	0	0	(252)
	Total Miscellaneous Revenue	<u>736,300</u>	<u>866,450</u>	<u>693,450</u>	<u>759,558</u>
010-49960	TRANSFER IN/CASH MATCH	0	284,000	284,000	600,000
010-49965	TRANSFER IN/CASH MATCH	0	0	0	8,000,000
010-49980	CAPITAL LEASE PROCEEDS	0	0	0	3,217
	Total Other Financing Sources	<u>0</u>	<u>284,000</u>	<u>284,000</u>	<u>8,603,217</u>
	Total General Fund Revenues	<u><u>52,533,801</u></u>	<u><u>47,997,691</u></u>	<u><u>46,554,667</u></u>	<u><u>52,020,332</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 400: COUNTY JUDGE

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010400-51010	ELECTED OFFICIAL SALARIES	139,179	139,659	139,659	132,622
010400-51030	PERSONNEL SALARIES	56,000	38,000	38,000	29,898
010400-52010	SOCIAL SECURITY TAXES	14,715	13,616	13,616	11,588
010400-52020	GROUP HEALTH INSURANCE	26,052	19,440	19,440	18,590
010400-52030	RETIREMENT	18,210	18,451	18,451	16,476
010400-52031	457 DEFERRED COMP EXPENSE	0	4,403	4,403	6,686
010400-52040	UNEMPLOYMENT INSURANCE	90	125	125	88
010400-52050	WORKERS COMPENSATION	254	332	332	336
Total Personnel		<u>254,500</u>	<u>234,026</u>	<u>234,026</u>	<u>216,284</u>
010400-53100	OFFICE SUPPLIES	2,000	3,500	3,500	3,004
010400-53200	POSTAGE	2,000	2,500	2,500	3,138
010400-53300	OPERATING EXPENSES	2,500	2,000	2,000	1,780
010400-53750	SMALL EQUIPMENT	2,000	0	0	0
Total Supplies & Materials		<u>8,500</u>	<u>8,000</u>	<u>8,000</u>	<u>7,922</u>
010400-54030	TRAINING & EDUCATION	11,000	12,000	12,000	4,563
010400-54080	LOCAL TRAVEL	500	1,000	1,000	279
010400-54200	PRINTING	500	1,500	1,500	0
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	15,953	22,000	22,000	16,608
010400-54520	TELEPHONE	1,550	2,000	2,000	1,151
Total Other Charges & Services		<u>29,503</u>	<u>38,500</u>	<u>38,500</u>	<u>22,601</u>
010400-55300	OFFICE FURNITURE	0	5,000	5,000	0
Total Capital Outlay		<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
Total Expenditures		<u><u>292,503</u></u>	<u><u>285,526</u></u>	<u><u>285,526</u></u>	<u><u>246,807</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010401-51010	ELECTED OFFICIAL SALARIES	225,768	216,136	216,136	202,692
010401-51030	PERSONNEL SALARIES	0	8,562	42,000	0
010401-52010	SOCIAL SECURITY TAXES	16,368	16,156	18,714	14,601
010401-52020	GROUP HEALTH INSURANCE	33,120	30,850	40,176	27,562
010401-52030	RETIREMENT	21,778	22,342	25,445	21,136
010401-52031	457 DEFERRED COMP EXPENSE	7,646	9,286	9,286	13,682
010401-52040	UNEMPLOYMENT INSURANCE	88	15	88	0
010401-52050	WORKERS COMPENSATION	294	376	433	366
Total Personnel		305,062	303,723	352,278	280,039
010401-53200	POSTAGE	30	100	100	1
010401-53300	OPERATING EXPENSES	16,000	38,000	38,000	11,504
Total Supplies & Materials		16,030	38,100	38,100	11,505
010401-54000	PROFESSIONAL SERVICES	70,000	98,750	98,750	67,847
010401-54030	TRAINING & EDUCATION	12,000	20,000	20,000	4,384
010401-54070	LAKE RAY ROBERTS EXPENDITURES	0	0	0	0
010401-54490	MISCELLANEOUS	13,000	13,000	13,000	11,246
010401-54520	TELEPHONE	0	0	0	0
010401-54970	CONTINGENCY	150,000	100,000	100,000	0
Total Other Charges & Services		245,000	231,750	231,750	83,477
010401-55200	EQUIPMENT	0	0	0	0
Total Capital Outlay		0	0	0	0
Total Expenditures		566,092	573,573	622,128	375,021

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 403: COUNTY CLERK

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010403-51010	ELECTED OFFICIAL SALARIES	94,640	90,116	90,116	84,480
010403-51030	PERSONNEL SALARIES	650,170	595,507	625,507	481,769
010403-52010	SOCIAL SECURITY TAXES	55,355	53,391	53,391	41,967
010403-52020	GROUP HEALTH INSURANCE	193,200	166,440	181,440	138,474
010403-52030	RETIREMENT	70,509	67,693	67,693	56,261
010403-52031	457 DEFERRED COMP EXPENSE	10,922	10,334	10,334	9,688
010403-52040	UNEMPLOYMENT INSURANCE	1,039	1,300	1,300	800
010403-52050	WORKERS COMPENSATION	966	1,185	1,185	1,032
Total Personnel		<u>1,076,801</u>	<u>985,966</u>	<u>1,030,966</u>	<u>814,471</u>
010403-53100	OFFICE SUPPLIES	1,000	8,000	8,000	9,130
010403-53200	POSTAGE	500	5,500	5,500	5,018
010403-53300	OPERATING EXPENSES	1,000	8,000	8,000	7,905
010403-53750	SMALL EQUIPMENT	0	0	0	1,374
Total Supplies & Materials		<u>2,500</u>	<u>21,500</u>	<u>21,500</u>	<u>23,427</u>
010403-54030	TRAINING & EDUCATION	500	1,000	1,000	3,558
010403-54080	LOCAL TRAVEL	0	200	200	0
010403-54200	PRINTING	2,500	0	0	16,663
010403-54520	TELEPHONE	0	500	500	0
010403-54550	REPAIRS & MAINTENANCE	0	500	500	0
010403-54600	EQUIPMENT RENTAL	500	500	7,000	(222)
Total Other Charges & Services		<u>3,500</u>	<u>2,700</u>	<u>9,200</u>	<u>19,999</u>
010403-56250	LEASE PRINCIPAL EXPENSE	0	6,800	0	6,092
010403-56650	LEASE INTEREST EXPENSE	0	200	0	18
Total Debt Service		<u>0</u>	<u>7,000</u>	<u>0</u>	<u>6,110</u>
Total Expenditures		<u><u>1,082,801</u></u>	<u><u>1,017,166</u></u>	<u><u>1,061,666</u></u>	<u><u>864,007</u></u>

GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010405-51030	PERSONNEL SALARIES	490,895	421,035	461,035	394,177
010405-52010	SOCIAL SECURITY TAXES	35,254	31,598	32,598	27,364
010405-52020	GROUP HEALTH INSURANCE	110,400	87,680	99,680	72,860
010405-52030	RETIREMENT	50,175	42,928	44,928	40,078
010405-52031	457 DEFERRED COMP EXPENSE	16,881	15,514	15,514	16,642
010405-52040	UNEMPLOYMENT INSURANCE	834	1,031	1,031	693
010405-52050	WORKERS COMPENSATION	643	878	878	794
Total Personnel		<u>705,082</u>	<u>600,664</u>	<u>655,664</u>	<u>552,608</u>
010405-53100	OFFICE SUPPLIES	1,000	1,000	1,000	246
010405-53200	POSTAGE	150	250	250	78
010405-53300	OPERATING EXPENSES	10,000	10,630	10,000	8,497
010405-53560	GAS & OIL	2,000	2,000	2,000	86
010405-53585	VEHICLE MAINTENANCE	2,000	1,000	1,000	0
010405-53750	SMALL EQUIPMENT	200,600	296,341	220,000	71,105
Total Supplies & Materials		<u>215,750</u>	<u>311,221</u>	<u>234,250</u>	<u>80,012</u>
010405-54020	COMPUTER SERVICES	1,431,000	1,323,617	1,205,900	875,202
010405-54030	TRAINING & EDUCATION	10,000	40,000	40,000	5,261
010405-54080	LOCAL TRAVEL	4,000	4,000	4,000	2,250
010405-54200	PRINTING	50	100	100	0
010405-54520	TELEPHONE	18,500	15,000	15,000	15,677
010405-54530	LEASED LINES	154,150	98,000	98,000	106,253
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	0
Total Other Charges & Services		<u>1,619,700</u>	<u>1,482,717</u>	<u>1,365,000</u>	<u>1,004,643</u>
010405-55200	EQUIPMENT	0	22,756	21,565	16,275
Total Capital Outlay		<u>0</u>	<u>22,756</u>	<u>21,565</u>	<u>16,275</u>
Total Expenditures		<u><u>2,540,532</u></u>	<u><u>2,417,358</u></u>	<u><u>2,276,479</u></u>	<u><u>1,653,538</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010406-51030	PERSONNEL SALARIES	209,225	202,599	202,599	181,507
010406-52010	SOCIAL SECURITY TAXES	15,650	14,466	14,466	13,355
010406-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	35,640
010406-52030	RETIREMENT	19,929	19,272	19,272	18,113
010406-52031	457 DEFERRED COMP EXPENSE	4,373	4,168	4,168	3,915
010406-52040	UNEMPLOYMENT INSURANCE	335	419	419	301
010406-52050	WORKERS COMPENSATION	271	333	333	327
Total Personnel		291,183	280,137	280,137	253,158
010406-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,923
010406-53200	POSTAGE	740	1,000	1,000	151
010406-53300	OPERATING EXPENSES	2,000	2,000	2,000	956
010406-53750	SMALL EQUIPMENT	0	4,500	4,500	0
Total Supplies & Materials		5,740	10,500	10,500	3,030
010406-54030	TRAINING & EDUCATION	0	1,500	1,500	0
010406-54080	LOCAL TRAVEL	0	100	100	0
010406-54180	ADVERTISING	0	250	250	0
010406-54520	TELEPHONE	600	400	400	240
010406-54600	EQUIPMENT RENTAL	500	450	1,000	400
Total Other Charges & Services		1,100	2,700	3,250	640
010406-56250	LEASE PRINCIPAL EXPENSE	600	500	0	502
010406-56650	LEASE INTEREST EXPENSE	100	50	0	2
Total Debt Service		700	550	0	504
Total Expenditures		298,723	293,887	293,887	257,332

GRAYSON COUNTY, TEXAS
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DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010407-53300	OPERATING EXPENSES	200	200	200	112
010407-53750	SMALL EQUIPMENT	3,500	3,500	3,500	2,388
	Total Supplies & Materials	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	<u>2,500</u>
010407-54000	PROFESSIONAL SERVICES	75,000	75,000	75,000	19,761,429
010407-54300	LIABILITY & CASUALTY INSURANCE	765,000	515,000	515,000	488,189
010407-54310	BOND PREMIUMS	14,000	17,500	17,500	10,496
010407-54330	APPRAISAL COSTS	1,055,700	979,443	979,443	796,509
010407-54490	MISCELLANEOUS	8,000	6,000	6,000	5,212
010407-54510	TELEPHONE LINES	38,000	35,000	35,000	33,260
010407-54550	REPAIRS & MAINTENANCE	5,000	6,000	6,000	0
010407-54600	EQUIPMENT RENTAL	5,000	4,000	16,000	3,444
010407-54900	CREDIT CARD PROCESSING FEES	0	0	0	0
	Total Other Charges & Services	<u>1,965,700</u>	<u>1,637,943</u>	<u>1,649,943</u>	<u>21,098,539</u>
010407-56250	LEASE PRINCIPAL EXPENSE	13,900	11,900	0	11,735
010407-56650	LEASE INTEREST EXPENSE	100	100	0	31
	Total Debt Service	<u>14,000</u>	<u>12,000</u>	<u>0</u>	<u>11,766</u>
	Total Expenditures	<u><u>1,983,400</u></u>	<u><u>1,653,643</u></u>	<u><u>1,653,643</u></u>	<u><u>21,112,805</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010410-52020	GROUP HEALTH INSURANCE	(150,000)	(200,000)	0	(335,719)
010410-52023	RETIREE INSURANCE	313,000	260,000	260,000	216,371
010410-52025	EMPLOYEE ASSISTANCE	12,000	13,000	13,000	11,341
010410-52035	WELLNESS PROGRAM EXPENSES	9,100	10,250	10,250	8,449
010410-52040	UNEMPLOYMENT INSURANCE	4,500	0	0	21,409
010410-52045	AIR AMBULANCE EXPENSE	3,000	13,000	13,000	470
010410-52050	WORKERS COMPENSATION	(6,000)	0	0	(8,501)
010410-52055	DENTAL BENEFITS	0	0	0	257
Total Personnel		<u>185,600</u>	<u>96,250</u>	<u>296,250</u>	<u>(85,923)</u>
Total Expenditures		<u><u>185,600</u></u>	<u><u>96,250</u></u>	<u><u>296,250</u></u>	<u><u>(85,923)</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010420-51030	PERSONNEL SALARIES	529,402	501,811	501,811	470,385
010420-52010	SOCIAL SECURITY TAXES	37,781	35,405	35,405	33,390
010420-52020	GROUP HEALTH INSURANCE	96,600	90,720	90,720	83,160
010420-52030	RETIREMENT	52,093	49,389	49,389	48,234
010420-52031	457 DEFERRED COMP EXPENSE	29,074	27,543	27,543	23,397
010420-52040	UNEMPLOYMENT INSURANCE	848	1,054	1,054	781
010420-52050	WORKERS COMPENSATION	687	840	840	848
Total Personnel		<u>746,485</u>	<u>706,762</u>	<u>706,762</u>	<u>660,195</u>
010420-53100	OFFICE SUPPLIES	2,300	3,000	3,000	2,039
010420-53200	POSTAGE	450	450	450	334
010420-53300	OPERATING EXPENSES	1,450	2,000	2,000	1,040
010420-53750	SMALL EQUIPMENT	0	1,000	1,000	687
Total Supplies & Materials		<u>4,200</u>	<u>6,450</u>	<u>6,450</u>	<u>4,100</u>
010420-54030	TRAINING & EDUCATION	3,000	5,000	5,000	2,436
010420-54080	LOCAL TRAVEL	150	150	150	10
010420-54200	PRINTING	1,170	1,700	1,700	700
010420-54520	TELEPHONE	425	500	500	373
Total Other Charges & Services		<u>4,745</u>	<u>7,350</u>	<u>7,350</u>	<u>3,519</u>
Total Expenditures		<u><u>755,430</u></u>	<u><u>720,562</u></u>	<u><u>720,562</u></u>	<u><u>667,814</u></u>

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DEPT 425: COUNTY TREASURER

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010425-51010	ELECTED OFFICIAL SALARIES	94,400	89,876	89,876	84,283
010425-51030	PERSONNEL SALARIES	98,213	94,045	94,045	89,623
010425-52010	SOCIAL SECURITY TAXES	14,579	13,758	13,758	12,725
010425-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	34,650
010425-52030	RETIREMENT	18,707	17,990	17,990	17,829
010425-52031	457 DEFERRED COMP EXPENSE	7,886	8,889	8,889	8,626
010425-52040	UNEMPLOYMENT INSURANCE	157	198	198	149
010425-52050	WORKERS COMPENSATION	189	307	307	313
Total Personnel		275,531	263,943	263,943	248,198
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	792
010425-53200	POSTAGE	2,500	2,500	2,500	2,180
010425-53300	OPERATING EXPENSES	1,366	1,366	600	766
010425-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		6,066	6,066	5,300	3,738
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	5,765
010425-54080	LOCAL TRAVEL	400	400	400	0
010425-54200	PRINTING	1,000	1,000	1,000	750
010425-54520	TELEPHONE	800	800	800	598
010425-54600	EQUIPMENT RENTAL	200	200	1,100	1
Total Other Charges & Services		7,900	7,900	8,800	7,114
010425-56250	LEASE PRINCIPAL EXPENSE	800	800	0	641
010425-56650	LEASE INTEREST EXPENSE	100	100	0	6
Total Debt Service		900	900	0	647
Total Expenditures		290,397	278,809	278,043	259,697

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DEPT 430: PURCHASING AGENT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010430-51030	PERSONNEL SALARIES	145,935	138,700	138,700	123,328
010430-52010	SOCIAL SECURITY TAXES	10,957	9,893	9,893	8,838
010430-52020	GROUP HEALTH INSURANCE	27,600	25,920	25,920	21,780
010430-52030	RETIREMENT	13,757	13,075	13,075	12,034
010430-52031	457 DEFERRED COMP EXPENSE	1,511	1,439	1,439	0
010430-52040	UNEMPLOYMENT INSURANCE	234	297	297	208
010430-52050	WORKERS COMPENSATION	190	236	236	219
Total Personnel		200,184	189,560	189,560	166,407
010430-53100	OFFICE SUPPLIES	1,000	1,500	1,500	654
010430-53200	POSTAGE	100	300	300	106
010430-53300	OPERATING EXPENSES	1,187	2,657	2,000	111
010430-53750	SMALL EQUIPMENT	300	0	0	532
Total Supplies & Materials		2,587	4,457	3,800	1,403
010430-54030	TRAINING & EDUCATION	6,350	10,000	10,000	3,974
010430-54080	LOCAL TRAVEL	100	500	500	0
010430-54180	ADVERTISING	2,700	4,000	4,000	2,843
010430-54200	PRINTING	50	300	300	83
010430-54490	MISCELLANEOUS	0	250	250	238
010430-54520	TELEPHONE	606	1,000	1,000	373
010430-54550	REPAIRS & MAINTENANCE	50	200	200	0
010430-54600	EQUIPMENT RENTAL	600	700	1,700	558
Total Other Charges & Services		10,456	16,950	17,950	8,069
010430-56250	LEASE PRINCIPAL EXPENSE	650	900	0	502
010430-56650	LEASE INTEREST EXPENSE	35	100	0	2
Total Debt Service		685	1,000	0	504
Total Expenditures		213,912	211,967	211,310	176,383

GRAYSON COUNTY, TEXAS
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DEPT 440: TAX COLLECTION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010440-51010	ELECTED OFFICIAL SALARIES	94,400	89,876	89,876	84,274
010440-51030	PERSONNEL SALARIES	448,667	531,436	554,436	404,784
010440-51080	PART-TIME	28,396	27,038	27,038	22,808
010440-52010	SOCIAL SECURITY TAXES	41,075	47,559	48,559	37,116
010440-52020	GROUP HEALTH INSURANCE	124,548	139,540	149,040	103,950
010440-52030	RETIREMENT	56,290	63,247	65,747	52,502
010440-52031	457 DEFERRED COMP EXPENSE	30,451	30,324	33,324	25,683
010440-52040	UNEMPLOYMENT INSURANCE	765	1,223	1,223	711
010440-52050	WORKERS COMPENSATION	745	1,123	1,123	922
Total Personnel		<u>825,337</u>	<u>931,366</u>	<u>970,366</u>	<u>732,750</u>
010440-53100	OFFICE SUPPLIES	4,294	9,165	5,500	2,539
010440-53200	POSTAGE	45,805	50,000	50,000	49,326
010440-53300	OPERATING EXPENSES	2,925	3,500	3,500	3,316
010440-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>53,024</u>	<u>62,665</u>	<u>59,000</u>	<u>55,181</u>
010440-54020	COMPUTER SERVICES	0	25,000	25,000	0
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	7,776
010440-54080	LOCAL TRAVEL	3,556	4,000	4,000	3,183
010440-54200	PRINTING	24,442	30,000	30,000	21,956
010440-54490	MISCELLANEOUS	0	700	700	0
010440-54520	TELEPHONE	2,200	2,200	2,200	1,998
010440-54550	REPAIRS & MAINTENANCE	200	700	700	0
010440-54600	EQUIPMENT RENTAL	100	100	2,500	(12)
Total Other Charges & Services		<u>37,998</u>	<u>70,200</u>	<u>72,600</u>	<u>34,901</u>
010440-55200	EQUIPMENT	100,625	0	0	0
Total Capital Outlay		<u>100,625</u>	<u>0</u>	<u>0</u>	<u>0</u>
010440-56250	LEASE PRINCIPAL EXPENSE	2,931	2,300	0	1,876
010440-56650	LEASE INTEREST EXPENSE	100	100	0	17
Total Debt Service		<u>3,031</u>	<u>2,400</u>	<u>0</u>	<u>1,893</u>
Total Expenditures		<u>1,020,015</u>	<u>1,066,631</u>	<u>1,101,966</u>	<u>824,725</u>

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DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010445-51030	PERSONNEL SALARIES	640,575	463,746	483,746	496,239
010445-52010	SOCIAL SECURITY TAXES	47,190	34,763	35,763	36,144
010445-52020	GROUP HEALTH INSURANCE	179,052	132,580	136,080	121,770
010445-52030	RETIREMENT	60,882	44,765	46,265	49,997
010445-52031	457 DEFERRED COMP EXPENSE	13,354	12,106	12,106	15,618
010445-52040	UNEMPLOYMENT INSURANCE	1,022	1,014	1,014	824
010445-52050	WORKERS COMPENSATION	830	808	808	895
Total Personnel		<u>942,905</u>	<u>689,782</u>	<u>715,782</u>	<u>721,487</u>
010445-53100	OFFICE SUPPLIES	5,558	5,500	5,500	4,517
010445-53200	POSTAGE	13,000	10,000	10,000	13,160
010445-53300	OPERATING EXPENSES	6,028	7,000	7,000	7,810
Total Supplies & Materials		<u>24,586</u>	<u>22,500</u>	<u>22,500</u>	<u>25,487</u>
010445-54030	TRAINING & EDUCATION	2,347	2,500	2,500	1,980
010445-54080	LOCAL TRAVEL	2,553	3,000	3,000	2,763
010445-54200	PRINTING	918	2,000	2,000	414
010445-54520	TELEPHONE	3,500	3,500	3,500	3,223
010445-54550	REPAIRS & MAINTENANCE	1,500	1,500	1,500	743
010445-54600	EQUIPMENT RENTAL	100	100	2,500	798
Total Other Charges & Services		<u>10,918</u>	<u>12,600</u>	<u>15,000</u>	<u>9,921</u>
010445-56250	LEASE PRINCIPAL EXPENSE	1,165	2,300	0	0
010445-56650	LEASE INTEREST EXPENSE	100	100	0	0
Total Debt Service		<u>1,265</u>	<u>2,400</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u><u>979,674</u></u>	<u><u>727,282</u></u>	<u><u>753,282</u></u>	<u><u>756,895</u></u>

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DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010450-51030	PERSONNEL SALARIES	364,835	347,766	347,766	323,536
010450-51080	PART-TIME	25,003	23,811	23,811	16,663
010450-52010	SOCIAL SECURITY TAXES	29,594	28,725	28,725	26,453
010450-52020	GROUP HEALTH INSURANCE	96,600	90,720	90,720	79,455
010450-52030	RETIREMENT	40,189	38,474	38,474	37,120
010450-52031	457 DEFERRED COMP EXPENSE	20,882	20,759	20,759	19,122
010450-52040	UNEMPLOYMENT INSURANCE	656	821	821	599
010450-52050	WORKERS COMPENSATION	7,336	7,391	7,391	7,389
Total Personnel		<u>585,095</u>	<u>558,467</u>	<u>558,467</u>	<u>510,337</u>
010450-53300	OPERATING EXPENSES	2,217	2,750	2,750	1,402
010450-53350	JANITORIAL SUPPLIES	623	880	880	476
010450-53560	GAS & OIL	11,557	9,900	9,900	15,454
010450-53750	SMALL EQUIPMENT	333	1,000	1,000	0
Total Supplies & Materials		<u>14,730</u>	<u>14,530</u>	<u>14,530</u>	<u>17,332</u>
010450-54030	TRAINING & EDUCATION	622	1,000	1,000	375
010450-54520	TELEPHONE	3,900	3,080	3,080	3,488
010450-54540	UTILITIES	324,656	341,000	341,000	329,720
010450-54550	REPAIRS & MAINTENANCE	136,115	104,621	104,000	126,303
010450-54555	CASUALTY LOSS REPAIRS	9,499	10,000	10,000	5,980
010450-54620	SERVICE CONTRACTS	219,232	242,000	242,000	206,874
Total Other Charges & Services		<u>694,024</u>	<u>701,701</u>	<u>701,080</u>	<u>672,740</u>
010450-55100	IMPROVEMENTS	92,754	80,000	80,000	135,209
010450-55200	EQUIPMENT	0	0	0	0
010450-55250	VEHICLES	0	40,500	40,500	0
Total Capital Outlay		<u>92,754</u>	<u>120,500</u>	<u>120,500</u>	<u>135,209</u>
Total Expenditures		<u><u>1,386,603</u></u>	<u><u>1,395,198</u></u>	<u><u>1,394,577</u></u>	<u><u>1,335,618</u></u>

GRAYSON COUNTY, TEXAS
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DEPT 460: ELECTIONS

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010460-51030	PERSONNEL SALARIES	197,497	146,081	176,081	129,181
010460-51080	PART-TIME	210,000	180,000	185,000	197,872
010460-52010	SOCIAL SECURITY TAXES	27,778	19,958	24,958	14,975
010460-52020	GROUP HEALTH INSURANCE	55,200	39,840	51,840	32,796
010460-52030	RETIREMENT	18,549	13,545	16,545	12,896
010460-52031	457 DEFERRED COMP EXPENSE	1,311	1,247	1,247	1,162
010460-52040	UNEMPLOYMENT INSURANCE	652	758	758	306
010460-52050	WORKERS COMPENSATION	478	602	602	576
Total Personnel		511,465	402,031	457,031	389,764
010460-53100	OFFICE SUPPLIES	6,000	5,000	5,000	3,645
010460-53200	POSTAGE	48,000	40,000	40,000	42,576
010460-53300	OPERATING EXPENSES	15,000	15,000	15,000	9,915
010460-53750	SMALL EQUIPMENT	0	500	500	0
Total Supplies & Materials		69,000	60,500	60,500	56,136
010460-54020	COMPUTER SERVICES	70,000	50,000	50,000	47,446
010460-54030	TRAINING & EDUCATION	6,000	7,000	7,000	5,000
010460-54080	LOCAL TRAVEL	1,000	1,000	1,000	787
010460-54200	PRINTING	35,000	30,000	30,000	29,549
010460-54550	REPAIRS & MAINTENANCE	130,000	90,000	90,000	113,737
010460-54600	EQUIPMENT RENTAL	2,900	2,450	4,000	4,540
010460-54610	PROPERTY RENTAL	2,000	2,000	2,000	1,550
Total Other Charges & Services		246,900	182,450	184,000	202,609
010460-56250	LEASE PRINCIPAL EXPENSE	2,000	1,500	0	1,220
010460-56650	LEASE INTEREST EXPENSE	100	50	0	4
Total Debt Service		2,100	1,550	0	1,224
Total Expenditures		829,465	646,531	701,531	649,733

**GRAYSON COUNTY, TEXAS
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DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010465-53300	OPERATING EXPENDITURES	30,000	30,000	30,000	588
	Total Supplies & Materials	30,000	30,000	30,000	588
	Total Expenditures	30,000	30,000	30,000	588

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 501: COUNTY COURT #1

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010501-51010	ELECTED OFFICIAL SALARIES	192,988	192,150	192,150	190,530
010501-51030	PERSONNEL SALARIES	279,872	265,371	265,371	221,887
010501-51080	PART-TIME	12,300	5,500	5,500	292
010501-52010	SOCIAL SECURITY TAXES	33,952	31,114	31,114	27,628
010501-52020	GROUP HEALTH INSURANCE	69,000	64,800	64,800	56,430
010501-52030	RETIREMENT	45,704	44,250	44,250	41,890
010501-52031	457 DEFERRED COMP EXPENSE	16,998	16,754	16,754	16,419
010501-52040	UNEMPLOYMENT INSURANCE	468	558	558	369
010501-52050	WORKERS COMPENSATION	630	765	765	744
Total Personnel		<u>651,912</u>	<u>621,262</u>	<u>621,262</u>	<u>556,189</u>
010501-53100	OFFICE SUPPLIES	1,400	1,500	1,500	1,321
010501-53200	POSTAGE	350	500	500	183
010501-53300	OPERATING EXPENSES	16,000	15,000	15,000	17,939
010501-53750	SMALL EQUIPMENT	1,300	1,000	1,000	3,377
Total Supplies & Materials		<u>19,050</u>	<u>18,000</u>	<u>18,000</u>	<u>22,820</u>
010501-54030	TRAINING & EDUCATION	3,000	5,000	5,000	3,076
010501-54200	PRINTING	0	500	500	0
010501-54247	INTERPRETERS	2,500	5,000	5,000	112
010501-54250	APPOINTED LEGAL COUNSEL	150,000	130,000	130,000	85,001
010501-54260	CIVIL APPOINTMENTS & COSTS	78,009	79,000	79,000	69,675
010501-54270	OTHER CIVIL COURT COSTS	7,400	15,000	15,000	1,392
010501-54520	TELEPHONE	800	600	600	507
Total Other Charges & Services		<u>241,709</u>	<u>235,100</u>	<u>235,100</u>	<u>159,763</u>
Total Expenditures		<u><u>912,671</u></u>	<u><u>874,362</u></u>	<u><u>874,362</u></u>	<u><u>738,772</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 502: COUNTY COURT #2

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010502-51010	ELECTED OFFICIAL SALARIES	156,588	164,851	164,851	190,530
010502-51030	PERSONNEL SALARIES	216,829	206,572	172,572	120,465
010502-51080	PART-TIME	12,300	5,500	5,500	2,332
010502-52010	SOCIAL SECURITY TAXES	27,248	28,806	23,806	20,450
010502-52020	GROUP HEALTH INSURANCE	55,200	48,640	35,640	35,640
010502-52030	RETIREMENT	35,020	40,056	33,356	32,361
010502-52031	457 DEFERRED COMP EXPENSE	1,927	11,743	11,743	18,364
010502-52040	UNEMPLOYMENT INSURANCE	367	463	363	206
010502-52050	WORKERS COMPENSATION	501	764	564	567
Total Personnel		505,980	507,395	448,395	420,915
010502-53100	OFFICE SUPPLIES	800	1,350	850	499
010502-53200	POSTAGE	450	500	500	486
010502-53300	OPERATING EXPENSES	15,000	15,000	15,000	16,289
010502-53750	SMALL EQUIPMENT	500	5,000	1,000	0
Total Supplies & Materials		16,750	21,850	17,350	17,274
010502-54030	TRAINING & EDUCATION	1,500	2,000	1,500	(154)
010502-54200	PRINTING	0	500	500	0
010502-54247	INTERPRETERS	3,900	7,500	7,500	1,338
010502-54250	APPOINTED LEGAL COUNSEL	150,000	130,000	130,000	87,119
010502-54260	CIVIL APPOINTMENTS & COSTS	41,142	50,000	50,000	27,050
010502-54265	VISITING JUDGES TRAVEL	500	0	0	0
010502-54270	OTHER CIVIL COURT COSTS	0	0	0	0
010502-54520	TELEPHONE	750	0	0	0
Total Other Charges & Services		197,792	190,000	189,500	115,353
Total Expenditures		720,522	719,245	655,245	553,542

GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010505-51030	PERSONNEL SALARIES	279,954	267,136	267,136	227,912
010505-51080	PART-TIME	27,600	34,969	34,969	21,309
010505-52010	SOCIAL SECURITY TAXES	21,708	21,200	21,200	17,638
010505-52020	GROUP HEALTH INSURANCE	55,200	51,840	51,840	43,560
010505-52030	RETIREMENT	26,835	28,943	28,943	24,102
010505-52031	457 DEFERRED COMP EXPENSE	7,664	8,107	8,107	6,974
010505-52040	UNEMPLOYMENT INSURANCE	492	629	629	413
010505-52050	WORKERS COMPENSATION	400	502	502	450
Total Personnel		<u>419,853</u>	<u>413,326</u>	<u>413,326</u>	<u>342,358</u>
010505-53100	OFFICE SUPPLIES	1,400	1,500	1,500	1,444
010505-53200	POSTAGE	348	400	400	320
010505-53300	OPERATING EXPENSES	17,000	18,000	18,000	17,546
010505-53750	SMALL EQUIPMENT	500	1,500	1,500	0
Total Supplies & Materials		<u>19,248</u>	<u>21,400</u>	<u>21,400</u>	<u>19,310</u>
010505-54030	TRAINING & EDUCATION	600	1,500	1,500	(575)
010505-54200	PRINTING	600	1,000	1,000	65
010505-54247	INTERPRETERS	7,500	10,000	10,000	8,029
010505-54250	APPOINTED LEGAL COUNSEL	300,000	262,000	262,000	236,791
010505-54260	CIVIL APPOINTMENTS & COSTS	2,000	7,000	7,000	0
010505-54265	VISITING JUDGES TRAVEL	400	1,000	1,000	348
010505-54270	OTHER CIVIL COURT COSTS	4,000	6,000	6,000	3,258
010505-54280	CPS APPOINTMENTS	100,000	100,000	100,000	64,493
010505-54490	MISCELLANEOUS	2,800	3,500	3,500	2,231
010505-54520	TELEPHONE	750	50	50	0
010505-54600	EQUIPMENT RENTAL	100	300	3,000	(268)
Total Other Charges & Services		<u>418,750</u>	<u>392,350</u>	<u>395,050</u>	<u>314,372</u>
010505-56250	LEASE PRINCIPAL EXPENSE	2,000	2,600	0	1,918
010505-56650	LEASE INTEREST EXPENSE	100	100	0	8
Total Debt Service		<u>2,100</u>	<u>2,700</u>	<u>0</u>	<u>1,926</u>
Total Expenditures		<u><u>859,951</u></u>	<u><u>829,776</u></u>	<u><u>829,776</u></u>	<u><u>677,966</u></u>

GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010506-51030	PERSONNEL SALARIES	225,739	215,032	215,032	198,954
010506-51080	PART-TIME	12,300	8,860	8,860	2,113
010506-52010	SOCIAL SECURITY TAXES	16,873	15,870	15,870	14,211
010506-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	35,640
010506-52030	RETIREMENT	21,779	20,746	20,746	20,097
010506-52031	457 DEFERRED COMP EXPENSE	7,691	7,329	7,329	6,882
010506-52040	UNEMPLOYMENT INSURANCE	381	466	466	333
010506-52050	WORKERS COMPENSATION	309	370	370	364
Total Personnel		326,472	307,553	307,553	278,594
010506-53100	OFFICE SUPPLIES	1,150	1,000	1,000	1,042
010506-53200	POSTAGE	400	400	400	381
010506-53300	OPERATING EXPENSES	3,400	3,000	3,000	4,769
010506-53750	SMALL EQUIPMENT	500	1,500	1,500	0
Total Supplies & Materials		5,450	5,900	5,900	6,192
010506-54030	TRAINING & EDUCATION	2,700	3,500	3,500	1,913
010506-54200	PRINTING	630	1,000	1,000	63
010506-54247	INTERPRETERS	2,500	8,000	8,000	728
010506-54250	APPOINTED LEGAL COUNSEL	300,000	210,000	210,000	184,968
010506-54260	CIVIL APPOINTMENTS & COSTS	2,150	6,000	6,000	400
010506-54265	VISITING JUDGES TRAVEL	63	0	0	43
010506-54270	OTHER CIVIL COURT COSTS	1,950	4,500	4,500	476
010506-54280	CPS APPOINTMENTS	100,000	72,000	72,000	58,024
010506-54490	MISCELLANEOUS	2,575	2,850	2,850	2,231
010506-54520	TELEPHONE	600	0	0	0
010506-54600	EQUIPMENT RENTAL	50	200	750	(41)
Total Other Charges & Services		413,218	308,050	308,600	248,805
010506-56250	LEASE PRINCIPAL EXPENSE	300	500	0	214
010506-56650	LEASE INTEREST EXPENSE	50	50	0	2
Total Debt Service		350	550	0	216
Total Expenditures		745,490	622,053	622,053	533,807

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010508-51030	PERSONNEL SALARIES	230,025	219,202	219,202	201,518
010508-51080	PART-TIME	12,300	5,537	5,537	5,227
010508-52010	SOCIAL SECURITY TAXES	17,847	16,493	16,493	15,161
010508-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	33,660
010508-52030	RETIREMENT	22,364	21,155	21,155	20,699
010508-52031	457 DEFERRED COMP EXPENSE	9,676	7,534	7,534	6,985
010508-52040	UNEMPLOYMENT INSURANCE	387	472	472	343
010508-52050	WORKERS COMPENSATION	315	375	375	373
Total Personnel		334,314	309,648	309,648	283,966
010508-53100	OFFICE SUPPLIES	1,440	2,000	2,000	1,529
010508-53200	POSTAGE	400	600	600	393
010508-53300	OPERATING EXPENSES	2,440	2,500	2,500	2,471
010508-53750	SMALL EQUIPMENT	1,450	3,000	3,000	1,398
Total Supplies & Materials		5,730	8,100	8,100	5,791
010508-54030	TRAINING & EDUCATION	3,125	4,000	4,000	2,737
010508-54200	PRINTING	0	600	600	0
010508-54247	INTERPRETERS	7,200	10,000	10,000	7,904
010508-54250	APPOINTED LEGAL COUNSEL	300,000	240,000	240,000	210,871
010508-54260	CIVIL APPOINTMENTS & COSTS	1,650	5,000	5,000	0
010508-54265	VISITING JUDGES TRAVEL	200	500	500	0
010508-54270	OTHER INDIGENT COURT COSTS	850	2,000	2,000	325
010508-54280	CPS APPOINTMENTS	100,000	85,000	85,000	86,208
010508-54490	MISCELLANEOUS	2,631	3,000	3,000	2,231
010508-54520	TELEPHONE	850	850	850	637
010508-54600	EQUIPMENT RENTAL	50	200	750	(41)
Total Other Charges & Services		416,556	351,150	351,700	310,872
010508-56250	LEASE PRINCIPAL EXPENSE	300	500	0	214
010508-56650	LEASE INTEREST EXPENSE	50	50	0	2
Total Debt Service		350	550	0	216
Total Expenditures		756,950	669,448	669,448	600,845

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010511-51010	ELECTED OFFICIAL SALARIES	86,747	83,216	83,216	87,224
010511-51030	PERSONNEL SALARIES	135,922	121,262	130,262	126,617
010511-52010	SOCIAL SECURITY TAXES	15,916	14,325	14,325	14,647
010511-52020	GROUP HEALTH INSURANCE	55,200	43,840	51,840	45,540
010511-52030	RETIREMENT	20,776	20,441	20,441	20,505
010511-52031	457 DEFERRED COMP EXPENSE	5,617	2,617	5,617	5,267
010511-52040	UNEMPLOYMENT INSURANCE	217	273	273	210
010511-52050	WORKERS COMPENSATION	290	356	356	390
Total Personnel		320,685	286,330	306,330	300,400
010511-53100	OFFICE SUPPLIES	2,500	2,000	2,000	1,751
010511-53200	POSTAGE	2,500	2,000	2,000	3,179
010511-53300	OPERATING EXPENSES	500	500	500	99
Total Supplies & Materials		5,500	4,500	4,500	5,029
010511-54000	PROFESSIONAL SERVICES	50,000	52,000	52,000	62,672
010511-54030	TRAINING & EDUCATION	4,000	8,800	8,800	2,824
010511-54080	LOCAL TRAVEL	3,020	2,600	2,600	2,442
010511-54200	PRINTING	100	200	200	44
010511-54520	TELEPHONE	775	900	900	706
010511-54550	REPAIRS & MAINTENANCE	0	200	200	0
010511-54600	EQUIPMENT RENTAL	50	200	2,100	(209)
Total Other Charges & Services		57,945	64,900	66,800	68,479
010511-56250	LEASE PRINCIPAL EXPENSE	1,400	1,800	0	1,433
010511-56650	LEASE INTEREST EXPENSE	50	100	0	13
Total Debt Service		1,450	1,900	0	1,446
Total Expenditures		385,580	357,630	377,630	375,354

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010512-51010	ELECTED OFFICIAL SALARIES	81,655	77,732	77,732	72,874
010512-51030	PERSONNEL SALARIES	97,626	94,623	94,623	88,725
010512-52010	SOCIAL SECURITY TAXES	12,405	12,353	12,353	11,557
010512-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	35,640
010512-52030	RETIREMENT	16,872	16,506	16,506	16,204
010512-52031	457 DEFERRED COMP EXPENSE	1,559	4,563	4,563	4,280
010512-52040	UNEMPLOYMENT INSURANCE	156	198	198	147
010512-52050	WORKERS COMPENSATION	233	288	288	292
Total Personnel		251,906	245,143	245,143	229,719
010512-53100	OFFICE SUPPLIES	3,500	4,000	4,000	4,467
010512-53200	POSTAGE	3,500	3,000	3,000	1,865
010512-53300	OPERATING EXPENSES	2,000	2,000	2,000	1,213
Total Supplies & Materials		9,000	9,000	9,000	7,545
010512-54000	PROFESSIONAL SERVICES	60,000	70,000	70,000	75,582
010512-54030	TRAINING & EDUCATION	4,000	2,500	2,500	4,318
010512-54080	LOCAL TRAVEL	3,500	4,300	4,300	2,723
010512-54200	PRINTING	500	800	800	214
010512-54520	TELEPHONE	3,000	3,000	3,000	3,233
010512-54600	EQUIPMENT RENTAL	50	100	1,400	(93)
Total Other Charges & Services		71,050	80,700	82,000	85,977
010512-56250	LEASE PRINCIPAL EXPENSE	1,300	1,200	0	641
010512-56650	LEASE INTEREST EXPENSE	50	100	0	6
Total Debt Service		1,350	1,300	0	647
Total Expenditures		333,306	336,143	336,143	323,888

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010513-51010	ELECTED OFFICIAL SALARIES	67,568	64,366	64,366	60,368
010513-51030	PERSONNEL SALARIES	45,220	42,781	42,781	40,131
010513-51080	PART-TIME	24,022	22,876	22,876	17,956
010513-52010	SOCIAL SECURITY TAXES	9,447	8,923	8,923	8,088
010513-52020	GROUP HEALTH INSURANCE	27,600	25,920	25,920	23,760
010513-52030	RETIREMENT	13,190	12,537	12,537	11,969
010513-52031	457 DEFERRED COMP EXPENSE	4,561	4,345	4,345	4,075
010513-52040	UNEMPLOYMENT INSURANCE	110	138	138	96
010513-52050	WORKERS COMPENSATION	178	218	218	214
Total Personnel		191,896	182,104	182,104	166,657
010513-53100	OFFICE SUPPLIES	3,000	2,000	2,000	2,144
010513-53200	POSTAGE	800	800	800	537
010513-53300	OPERATING EXPENSES	1,500	1,000	1,000	917
010513-53750	SMALL EQUIPMENT	5,000	2,500	2,500	0
Total Supplies & Materials		10,300	6,300	6,300	3,598
010513-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	71,344
010513-54030	TRAINING & EDUCATION	3,000	4,000	4,000	596
010513-54080	LOCAL TRAVEL	5,000	5,000	5,000	2,561
010513-54200	PRINTING	150	150	150	44
010513-54520	TELEPHONE	2,300	2,300	2,300	1,447
010513-54540	UTILITIES	4,700	4,700	4,700	5,022
010513-54600	EQUIPMENT RENTAL	0	0	0	(857)
Total Other Charges & Services		65,150	66,150	66,150	80,157
010513-56250	LEASE PRINCIPAL EXPENSE	0	0	0	855
010513-56650	LEASE INTEREST EXPENSE	0	0	0	2
Total Debt Service		0	0	0	857
Total Expenditures		267,346	254,554	254,554	251,269

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010514-51010	ELECTED OFFICIAL SALARIES	66,008	63,946	63,946	59,974
010514-51030	PERSONNEL SALARIES	46,492	29,278	44,278	28,211
010514-51080	PART-TIME	22,090	16,041	21,041	19,371
010514-52010	SOCIAL SECURITY TAXES	9,711	9,761	9,761	7,769
010514-52020	GROUP HEALTH INSURANCE	27,600	13,680	22,680	20,790
010514-52030	RETIREMENT	12,558	11,060	12,060	10,515
010514-52040	UNEMPLOYMENT INSURANCE	109	131	131	77
010514-52050	WORKERS COMPENSATION	175	211	211	196
Total Personnel		184,743	144,108	174,108	146,903
010514-53100	OFFICE SUPPLIES	2,700	2,600	2,600	1,505
010514-53200	POSTAGE	800	700	700	295
010514-53300	OPERATING EXPENSES	1,000	800	800	873
010514-53750	SMALL EQUIPMENT	2,400	600	600	0
Total Supplies & Materials		6,900	4,700	4,700	2,673
010514-54000	PROFESSIONAL SERVICES	50,000	47,500	47,500	67,423
010514-54030	TRAINING & EDUCATION	6,000	5,000	5,000	2,316
010514-54080	LOCAL TRAVEL	6,000	5,000	5,000	4,048
010514-54200	PRINTING	251	150	150	279
010514-54520	TELEPHONE	2,000	2,500	2,500	1,923
010514-54540	UTILITIES	4,500	6,000	6,000	4,579
010514-54600	EQUIPMENT RENTAL	0	0	800	(545)
Total Other Charges & Services		68,751	66,150	66,950	80,023
010514-56250	LEASE PRINCIPAL EXPENSE	620	750	0	1,132
010514-56650	LEASE INTEREST EXPENSE	12	50	0	3
Total Debt Service		632	800	0	1,135
Total Expenditures		261,026	215,758	245,758	230,734

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010521-51010	ELECTED OFFICIAL SALARIES	63,074	60,054	60,054	56,284
010521-51080	PART-TIME	40,188	38,273	38,273	0
010521-52010	SOCIAL SECURITY TAXES	7,851	7,470	7,470	4,246
010521-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
010521-52030	RETIREMENT	10,031	9,552	9,552	5,869
010521-52031	457 DEFERRED COMP EXPENSE	4,258	4,054	4,054	3,799
010521-52040	UNEMPLOYMENT INSURANCE	64	70	70	0
010521-52050	WORKERS COMPENSATION	1,578	1,915	1,915	775
Total Personnel		140,844	134,348	134,348	82,853
010521-53100	OFFICE SUPPLIES	1,270	3,500	3,500	311
010521-53300	OPERATING EXPENSES	1,422	3,627	3,000	15
010521-53560	GAS & OIL	4,000	6,000	6,000	3,001
010521-53585	VEHICLE MAINTENANCE	5,000	4,000	4,000	1,225
010521-53590	REPAIRS & MAINTENANCE SUPPLIES	0	4,925	3,000	1,161
010521-53750	SMALL EQUIPMENT	7,500	1,000	1,000	0
Total Supplies & Materials		19,192	23,052	20,500	5,713
010521-54520	TELEPHONE	1,000	0	0	980
Total Other Charges & Services		1,000	0	0	980
Total Expenditures		161,036	157,400	154,848	89,546

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010522-51010	ELECTED OFFICIAL SALARIES	60,114	57,235	57,235	53,670
010522-52010	SOCIAL SECURITY TAXES	4,067	3,793	3,793	3,553
010522-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
010522-52030	RETIREMENT	5,987	5,701	5,701	5,597
010522-52031	457 DEFERRED COMP EXPENSE	4,058	3,863	3,863	3,623
010522-52050	WORKERS COMPENSATION	919	872	872	739
Total Personnel		<u>88,945</u>	<u>84,424</u>	<u>84,424</u>	<u>79,062</u>
010522-53100	OFFICE SUPPLIES	1,000	500	500	0
010522-53300	OPERATING EXPENSES	1,500	1,000	1,000	124
010522-53560	GAS & OIL	4,000	4,000	4,000	2,035
010522-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	659
010522-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	19
010522-53750	SMALL EQUIPMENT	500	0	0	0
Total Supplies & Materials		<u>8,500</u>	<u>7,000</u>	<u>7,000</u>	<u>2,837</u>
010522-54520	TELEPHONE	500	500	500	373
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>373</u>
Total Expenditures		<u><u>97,945</u></u>	<u><u>91,924</u></u>	<u><u>91,924</u></u>	<u><u>82,272</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010523-51010	ELECTED OFFICIAL SALARIES	57,537	54,791	54,791	51,394
010523-52010	SOCIAL SECURITY TAXES	3,623	3,369	3,369	3,162
010523-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
010523-52030	RETIREMENT	5,730	5,457	5,457	5,359
010523-52031	457 DEFERRED COMP EXPENSE	3,884	3,699	3,699	3,469
010523-52050	WORKERS COMPENSATION	880	835	835	708
Total Personnel		85,454	81,111	81,111	75,972
010523-53100	OFFICE SUPPLIES	150	150	150	0
010523-53300	OPERATING EXPENSES	500	700	700	362
010523-53400	UNIFORMS	0	800	800	0
010523-53560	GAS & OIL	1,100	1,500	1,500	741
010523-53585	VEHICLE MAINTENANCE	200	950	950	0
010523-53750	SMALL EQUIPMENT	0	3,650	3,650	0
Total Supplies & Materials		1,950	7,750	7,750	1,103
010523-54520	TELEPHONE	400	750	750	423
Total Other Charges & Services		400	750	750	423
Total Expenditures		87,804	89,611	89,611	77,498

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010524-51010	ELECTED OFFICIAL SALARIES	57,297	54,551	54,551	51,153
010524-52010	SOCIAL SECURITY TAXES	3,713	3,347	3,347	3,124
010524-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
010524-52030	RETIREMENT	5,707	5,433	5,433	5,334
010524-52031	457 DEFERRED COMP EXPENSE	3,868	3,682	3,682	3,453
010524-52050	WORKERS COMPENSATION	876	831	831	704
Total Personnel		<u>85,261</u>	<u>80,804</u>	<u>80,804</u>	<u>75,648</u>
010524-53100	OFFICE SUPPLIES	500	300	300	170
010524-53300	OPERATING EXPENSES	1,000	2,000	2,000	384
010524-53560	GAS & OIL	3,500	4,000	4,000	3,579
010524-53585	VEHICLE MAINTENANCE	975	975	975	64
010524-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	652
Total Supplies & Materials		<u>5,975</u>	<u>7,275</u>	<u>7,275</u>	<u>4,849</u>
010524-54520	TELEPHONE	1,000	1,000	1,000	885
Total Other Charges & Services		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>885</u>
Total Expenditures		<u><u>92,236</u></u>	<u><u>89,079</u></u>	<u><u>89,079</u></u>	<u><u>81,382</u></u>

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010530-51010	ELECTED OFFICIAL SALARIES	94,520	89,996	89,996	84,408
010530-51030	PERSONNEL SALARIES	570,542	521,314	541,314	473,173
010530-51080	PART-TIME	26,345	23,093	25,093	19,118
010530-52010	SOCIAL SECURITY TAXES	51,571	47,400	48,400	42,574
010530-52020	GROUP HEALTH INSURANCE	163,232	155,520	155,520	129,690
010530-52030	RETIREMENT	66,528	61,153	63,153	58,205
010530-52031	457 DEFERRED COMP EXPENSE	21,633	21,342	21,342	19,204
010530-52040	UNEMPLOYMENT INSURANCE	952	1,215	1,215	819
010530-52050	WORKERS COMPENSATION	845	1,116	1,116	1,039
Total Personnel		996,168	922,149	947,149	828,230
010530-53100	OFFICE SUPPLIES	4,000	6,500	6,500	2,183
010530-53200	POSTAGE	39,000	40,000	40,000	36,121
010530-53300	OPERATING EXPENSES	6,000	6,000	6,000	7,622
010530-53360	PASSPORT SUPPLY EXPENSES	5,000	7,500	7,500	2,061
010530-53750	SMALL EQUIPMENT	3,000	4,000	4,000	2,780
Total Supplies & Materials		57,000	64,000	64,000	50,767
010530-54030	TRAINING & EDUCATION	5,000	8,600	8,600	5,760
010530-54080	LOCAL TRAVEL	0	250	250	0
010530-54200	PRINTING	2,000	2,000	2,000	2,725
010530-54285	JURY COSTS	75,000	80,829	80,000	86,245
010530-54520	TELEPHONE	1,100	1,000	1,000	1,123
010530-54540	UTILITIES	4,000	4,000	4,000	0
010530-54550	REPAIRS & MAINTENANCE	0	1,500	1,500	0
010530-54600	EQUIPMENT RENTAL	500	4,000	6,000	4,363
Total Other Charges & Services		87,600	102,179	103,350	100,216
010530-56250	LEASE PRINCIPAL EXPENSE	3,400	1,900	0	1,808
010530-56650	LEASE INTEREST EXPENSE	100	100	0	16
Total Debt Service		3,500	2,000	0	1,824
Total Expenditures		1,144,268	1,090,328	1,114,499	981,037

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010535-51030	PERSONNEL SALARIES	153,369	144,573	144,573	135,492
010535-52010	SOCIAL SECURITY TAXES	11,655	10,455	10,455	9,775
010535-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	35,640
010535-52030	RETIREMENT	14,773	13,929	13,929	13,668
010535-52031	457 DEFERRED COMP EXPENSE	4,962	4,723	4,723	4,425
010535-52040	UNEMPLOYMENT INSURANCE	246	303	303	225
010535-52050	WORKERS COMPENSATION	199	242	242	244
Total Personnel		226,604	213,105	213,105	199,469
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	3,034
010535-53200	POSTAGE	3,000	3,000	3,000	2,489
010535-53300	OPERATING EXPENSES	1,600	2,901	2,901	107
010535-53400	UNIFORMS	500	500	500	479
010535-53750	SMALL EQUIPMENT	500	0	0	0
Total Supplies & Materials		8,600	9,401	9,401	6,109
010535-54030	TRAINING & EDUCATION	4,121	4,500	4,500	2,757
010535-54200	PRINTING	500	1,500	1,500	570
Total Other Charges & Services		4,621	6,000	6,000	3,327
Total Expenditures		239,825	228,506	228,506	208,905

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010540-51010	ELECTED OFFICIAL SALARIES	18,040	18,040	18,040	18,109
010540-51030	PERSONNEL SALARIES	2,532,925	2,345,086	2,351,648	2,100,463
010540-51080	PART-TIME	49,594	45,572	55,572	36,951
010540-52010	SOCIAL SECURITY TAXES	192,240	179,454	176,896	156,404
010540-52020	GROUP HEALTH INSURANCE	426,073	371,648	382,322	328,280
010540-52030	RETIREMENT	253,451	232,751	234,648	217,752
010540-52031	457 DEFERRED COMP EXPENSE	85,855	84,711	84,711	74,215
010540-52040	UNEMPLOYMENT INSURANCE	4,180	5,194	5,121	3,583
010540-52050	WORKERS COMPENSATION	1,799	1,754	1,697	1,551
Total Personnel		3,564,157	3,284,210	3,310,655	2,937,308
010540-53100	OFFICE SUPPLIES	10,000	10,000	10,000	9,587
010540-53200	POSTAGE	2,500	2,500	2,500	1,570
010540-53300	OPERATING EXPENSES	44,500	46,100	46,100	44,947
010540-53560	GAS & OIL	7,200	7,200	7,200	6,842
010540-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	1,304
010540-53585	VEHICLE MAINTENANCE	4,500	3,000	3,000	1,028
010540-53750	SMALL EQUIPMENT	0	2,500	2,500	1,961
Total Supplies & Materials		68,700	71,300	71,300	67,239

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010540-54000	PROFESSIONAL SERVICES	0	0	0	657
010540-54030	TRAINING & EDUCATION	16,500	21,000	21,000	16,118
010540-54200	PRINTING	4,000	4,000	4,000	0
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	33,800	33,800	43,145
010540-54270	OTHER COURT COSTS	26,000	26,000	26,000	840
010540-54490	MISCELLANEOUS	0	500	500	0
010540-54520	TELEPHONE	1,300	1,500	1,500	1,094
010540-54550	REPAIRS & MAINTENANCE	0	2,500	2,500	0
010540-54600	EQUIPMENT RENTAL	3,500	3,200	7,500	3,389
Total Other Charges & Services		<u>85,100</u>	<u>92,500</u>	<u>96,800</u>	<u>65,243</u>
010540-56250	LEASE PRINCIPAL EXPENSE	4,400	4,200	0	4,146
010540-56650	LEASE INTEREST EXPENSE	100	100	0	37
Total Debt Service		<u>4,500</u>	<u>4,300</u>	<u>0</u>	<u>4,183</u>
Total Expenditures		<u><u>3,722,457</u></u>	<u><u>3,452,310</u></u>	<u><u>3,478,755</u></u>	<u><u>3,073,973</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010545-54675	JUVENILE PROBATION FUNDING	1,920,402	1,737,238	1,737,238	1,358,869
	Total Other Charges & Services	1,920,402	1,737,238	1,737,238	1,358,869
	Total	1,920,402	1,737,238	1,737,238	1,358,869

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 550: SHERIFF

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010550-51010	ELECTED OFFICIAL SALARIES	117,657	112,017	112,017	105,010
010550-51030	PERSONNEL SALARIES	3,910,331	3,700,298	3,761,467	3,487,225
010550-51050	COMPENSATORY TIME	55,000	0	0	0
010550-51060	OVERTIME	37,500	37,500	37,500	36,136
010550-51080	PART-TIME	26,556	52,963	56,963	49,673
010550-52010	SOCIAL SECURITY TAXES	293,561	283,404	281,930	264,989
010550-52020	GROUP HEALTH INSURANCE	759,000	681,760	712,800	600,930
010550-52030	RETIREMENT	386,196	376,188	375,545	370,238
010550-52031	457 DEFERRED COMP EXPENSE	84,716	89,120	94,671	93,337
010550-52040	UNEMPLOYMENT INSURANCE	6,296	6,615	8,014	5,973
010550-52050	WORKERS COMPENSATION	51,870	52,188	56,107	47,887
Total Personnel		5,728,683	5,392,053	5,497,014	5,061,398
010550-53100	OFFICE SUPPLIES	14,000	13,500	13,500	11,767
010550-53200	POSTAGE	3,200	3,200	3,200	2,775
010550-53300	OPERATING EXPENSES	105,596	275,011	112,537	59,366
010550-53400	UNIFORMS	73,962	66,832	63,471	74,462
010550-53410	AMMUNITION	50,000	92,544	50,000	26,971
010550-53560	GAS & OIL	218,773	190,000	190,000	275,140
010550-53585	VEHICLE MAINTENANCE	140,000	105,000	105,000	106,308
010550-53750	SMALL EQUIPMENT	7,275	39,712	36,527	25,621
010550-53800	VEHICLE ACCESSORIES	0	31,106	16,599	58,666
Total Supplies & Materials		612,806	816,905	590,834	641,076
010550-54030	TRAINING & EDUCATION	75,000	75,000	75,000	92,783
010550-54200	PRINTING	2,500	3,083	2,500	1,121
010550-54520	TELEPHONE	95,000	95,000	95,000	94,506
010550-54540	UTILITIES	8,500	7,500	7,500	9,007

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010550-54550	REPAIRS & MAINTENANCE	6,040	10,000	10,000	1,412
010550-54600	EQUIPMENT RENTAL	61,700	46,935	50,235	52,109
010550-54610	PROPERTY RENTAL	725	725	725	660
Total Other Charges & Services		249,465	238,243	240,960	251,598
010550-55200	EQUIPMENT	127,750	270,785	118,080	31,415
010550-55250	VEHICLES	272,016	358,486	325,224	133,969
010550-55260	VEHICLE ACCESSORIES	134,715	142,790	142,790	0
010550-55350	COMMUNICATIONS EQUIPMENT	91,881	0	0	6,728
010550-55400	GUNS	0	0	0	0
Total Capital Outlay		626,362	772,061	586,094	172,112
010550-56250	LEASE PRINCIPAL EXPENSE	3,200	3,200	0	3,059
010550-56650	LEASE INTEREST EXPENSE	100	100	0	26
Total Debt Service		3,300	3,300	0	3,085
Total Expenditures		7,220,616	7,222,562	6,914,902	6,129,269

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 557: FIRE MARSHAL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010557-51030	PERSONNEL SALARIES	160,867	0	0	0
010557-52010	SOCIAL SECURITY TAXES	11,503	0	0	0
010557-52020	GROUP HEALTH INSURANCE	27,600	0	0	0
010557-52030	RETIREMENT	15,713	0	0	0
010557-52031	457 DEFERRED COMP EXPENSE	7,551	0	0	0
010557-52040	UNEMPLOYMENT INSURANCE	257	0	0	0
010557-52050	WORKERS COMPENSATION	2,459	0	0	0
Total Personnel		225,950	0	0	0
010557-53100	OFFICE SUPPLIES	900	0	0	0
010557-53200	POSTAGE	100	0	0	0
010557-53300	OPERATING EXPENSES	2,350	0	0	0
010557-53400	UNIFORMS	1,350	0	0	0
010557-53410	AMMUNITION	500	0	0	0
010557-53560	GAS & OIL	15,300	0	0	0
010557-53585	VEHICLE MAINTENANCE	5,000	0	0	0
010557-53750	SMALL EQUIPMENT	1,000	0	0	0
Total Supplies & Materials		26,500	0	0	0
010557-54030	TRAINING & EDUCATION	5,000	0	0	0
010557-54080	LOCAL TRAVEL	500	0	0	0
010557-54200	PRINTING	100	0	0	0
010557-54220	DUES & PUBLICATIONS	300	0	0	0
010557-54420	MEDICAL SUPPLIES	100	0	0	0
010557-54520	TELEPHONE	1,500	0	0	0
Total Other Charges & Services		7,500	0	0	0
Total Expenditures		259,950	0	0	0

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 560: NTRA FIRE PROTECTION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010560-51030	PERSONNEL SALARIES	335,452	385,620	385,620	314,803
010560-51050	COMPENSATORY TIME	42,000	0	0	0
010560-51080	PART-TIME	35,770	33,770	35,770	35,132
010560-52010	SOCIAL SECURITY TAXES	26,495	30,541	31,541	25,834
010560-52020	GROUP HEALTH INSURANCE	82,800	77,760	77,760	53,460
010560-52030	RETIREMENT	35,466	40,537	40,537	34,918
010560-52031	457 DEFERRED COMP EXPENSE	8,912	8,064	13,064	7,532
010560-52040	UNEMPLOYMENT INSURANCE	594	885	885	581
010560-52050	WORKERS COMPENSATION	4,830	6,919	8,919	7,212
Total Personnel		572,319	584,096	594,096	479,472
010560-53100	OFFICE SUPPLIES	750	1,000	1,000	816
010560-53200	POSTAGE	25	25	25	76
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	7,924
010560-53350	JANITORIAL SUPPLIES	800	800	800	496
010560-53400	UNIFORMS	2,500	4,040	3,200	839
010560-53430	CHEMICAL SUPPLIES	15,000	10,000	10,000	0
010560-53450	MEDICAL SUPPLIES	1,500	2,000	2,000	452
010560-53560	GAS, OIL, ETC.	3,000	3,000	3,000	901
010560-53570	TIRES, BATTERIES & ACCESSORIES	10,000	14,150	14,000	11,371
010560-53585	VEHICLE MAINTENANCE	8,000	8,000	8,000	7,891
Total Supplies & Materials		46,575	48,015	47,025	30,766
010560-54030	TRAINING & EDUCATION	5,000	10,000	10,000	13,442
010560-54080	LOCAL TRAVEL	0	150	150	0
010560-54220	DUES AND PUBLICATIONS	500	800	800	150
010560-54340	CONTRACT SERVICES	5,000	5,000	5,000	7,033

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 560: NTRA FIRE PROTECTION (continued)

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010560-54520	TELEPHONE	2,500	2,500	2,500	2,014
010560-54540	UTILITIES	9,500	9,500	9,500	9,330
010560-54560	PPE MAINTENANCE AND REPLACEMENT	10,000	26,120	15,000	6,905
	Total Other Charges & Services	<u>32,500</u>	<u>54,070</u>	<u>42,950</u>	<u>38,874</u>
010560-55200	EQUIPMENT	16,261	14,000	14,000	11,623
	Total Capital Outlay	<u>16,261</u>	<u>14,000</u>	<u>14,000</u>	<u>11,623</u>
	Total Expenditures	<u><u>667,655</u></u>	<u><u>700,181</u></u>	<u><u>698,071</u></u>	<u><u>560,735</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010565-51030	PERSONNEL SALARIES	858,035	779,195	721,649	675,444
010565-51050	COMPENSATORY TIME	20,000	0	0	0
010565-51080	PART-TIME	0	0	0	0
010565-52010	SOCIAL SECURITY TAXES	64,576	56,697	52,537	49,279
010565-52020	GROUP HEALTH INSURANCE	207,000	181,440	168,480	147,510
010565-52030	RETIREMENT	81,924	72,812	67,686	66,342
010565-52031	457 DEFERRED COMP EXPENSE	7,558	3,835	3,835	3,800
010565-52040	UNEMPLOYMENT INSURANCE	1,394	1,631	1,515	1,127
010565-52050	WORKERS COMPENSATION	993	2,035	1,943	1,669
Total Personnel		<u>1,241,480</u>	<u>1,097,645</u>	<u>1,017,645</u>	<u>945,171</u>
010565-53100	OFFICE SUPPLIES	4,000	4,000	4,000	3,315
010565-53200	POSTAGE	33	100	100	0
010565-53300	OPERATING EXPENSES	3,167	5,000	5,000	2,005
010565-53400	UNIFORMS	1,786	1,000	1,000	1,942
010565-53750	SMALL EQUIPMENT	0	500	500	0
Total Supplies & Materials		<u>8,986</u>	<u>10,600</u>	<u>10,600</u>	<u>7,262</u>
010565-54000	PROFESSIONAL SERVICES	2,000	1,580	1,580	0
010565-54030	TRAINING & EDUCATION	10,000	10,000	10,000	9,275
010565-54200	PRINTING	50	250	250	0
010565-54520	TELEPHONE	1,000	1,600	1,600	1,418
010565-54530	LEASED LINES	38,874	38,874	38,874	31,233
010565-54550	REPAIRS & MAINTENANCE	12,000	18,145	18,145	8,323
010565-54600	EQUIPMENT RENTAL	0	0	2,265	0
010565-54610	PROPERTY RENTAL	1,000	3,600	3,600	437
Total Other Charges & Services		<u>64,924</u>	<u>74,049</u>	<u>76,314</u>	<u>50,686</u>
010565-55200	EQUIPMENT	0	66,611	0	0
Total Capital Outlay		<u>0</u>	<u>66,611</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>1,315,390</u>	<u>1,248,905</u>	<u>1,104,559</u>	<u>1,003,119</u>

GRAYSON COUNTY, TEXAS
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DEPT 575: COUNTY JAIL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010575-51030	PERSONNEL SALARIES	6,762,136	6,116,837	6,272,214	5,629,220
010575-51050	COMPENSATORY TIME	175,000	0	0	0
010575-51080	PART-TIME	92,487	73,076	88,076	50,087
010575-52010	SOCIAL SECURITY TAXES	507,092	457,535	467,169	416,427
010575-52020	GROUP HEALTH INSURANCE	1,490,400	1,177,720	1,408,640	1,137,189
010575-52030	RETIREMENT	649,738	584,653	601,422	561,731
010575-52031	457 DEFERRED COMP EXPENSE	79,337	72,394	80,843	71,626
010575-52040	UNEMPLOYMENT INSURANCE	11,021	10,712	13,429	9,413
010575-52050	WORKERS COMPENSATION	94,566	86,314	97,487	78,158
Total Personnel		9,861,777	8,579,241	9,029,280	7,953,851
010575-53100	OFFICE SUPPLIES	18,500	18,500	18,500	20,529
010575-53200	POSTAGE	500	1,000	1,000	688
010575-53300	OPERATING EXPENSES	15,000	20,000	20,000	17,154
010575-53350	JANITORIAL SUPPLIES	68,717	70,000	70,000	58,150
010575-53400	UNIFORMS	40,000	71,646	60,000	45,031
010575-53560	GAS & OIL	20,000	25,000	25,000	19,774
010575-53585	VEHICLE MAINTENANCE	10,000	18,500	15,000	3,816
010575-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	30,940
010575-53660	EMPLOYEE MEDICAL	4,000	6,000	6,000	2,073
010575-53680	GROCERIES	1,176,500	905,000	905,000	829,617
010575-53690	KITCHEN SUPPLIES	5,000	7,500	7,500	2,821
010575-53750	SMALL EQUIPMENT	26,150	26,150	26,150	16,701
Total Supplies & Materials		1,384,367	1,169,296	1,154,150	1,047,294
010575-54000	PROFESSIONAL SERVICES	50,000	100,000	100,000	35
010575-54030	TRAINING & EDUCATION	50,000	58,099	58,099	47,197
010575-54050	INMATE HOUSING	400,000	205,000	205,000	246,915

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DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010575-54100	PRISONER TRANSPORT	65,000	60,000	60,000	66,364
010575-54200	PRINTING	200	250	250	0
010575-54520	TELEPHONE	12,000	8,500	8,500	7,456
010575-54540	UTILITIES	140,000	150,000	150,000	137,682
010575-54550	REPAIRS & MAINTENANCE	80,000	109,580	108,500	19,519
010575-54560	LIFE SYSTEM EQUIPMENT	13,000	13,000	13,000	12,886
010575-54600	EQUIPMENT RENTAL	0	700	4,800	(731)
010575-54610	PROPERTY RENTAL	4,100	4,030	4,030	3,840
Total Other Charges & Services		<u>814,300</u>	<u>709,159</u>	<u>712,179</u>	<u>541,163</u>
010575-56250	LEASE PRINCIPAL EXPENSE	3,500	4,000	0	2,530
010575-56650	LEASE INTEREST EXPENSE	100	100	0	6
Total Debt Service		<u>3,600</u>	<u>4,100</u>	<u>0</u>	<u>2,536</u>
Total Expenditures		<u><u>12,064,044</u></u>	<u><u>10,461,796</u></u>	<u><u>10,895,609</u></u>	<u><u>9,544,844</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 580: COUNTY JAIL MEDICAL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010580-51030	PERSONNEL SALARIES	575,232	525,810	525,810	510,437
010580-51050	COMPENSATORY TIME	18,000	0	0	0
010580-51080	PART-TIME	91,480	160,000	160,000	150,222
010580-52010	SOCIAL SECURITY TAXES	48,612	48,508	48,508	48,037
010580-52020	GROUP HEALTH INSURANCE	147,978	130,479	130,479	103,799
010580-52030	RETIREMENT	64,206	65,087	65,087	65,699
010580-52031	457 DEFERRED COMP EXPENSE	12,367	11,786	11,786	11,700
010580-52040	UNEMPLOYMENT INSURANCE	1,080	1,419	1,419	1,092
010580-52050	WORKERS COMPENSATION	10,294	10,245	10,245	9,056
Total Personnel		969,249	953,334	953,334	900,042
010580-53100	OFFICE SUPPLIES	3,500	5,500	5,500	3,758
010580-53200	POSTAGE	40	100	100	15
010580-53300	OPERATING EXPENSES	1,500	3,000	3,000	2,775
010580-53350	JANITORIAL SUPPLIES	50	200	200	0
010580-53750	SMALL EQUIPMENT	350	5,250	5,250	0
Total Supplies & Materials		5,440	14,050	14,050	6,548
010580-54020	COMPUTER SERVICES	0	18,000	18,000	0
010580-54030	TRAINING & EDUCATION	1,000	6,000	6,000	1,750
010580-54080	LOCAL TRAVEL	148	400	400	45
010580-54300	LIABILITY INSURANCE	58,000	70,000	70,000	58,626
010580-54360	HOSPITAL SERVICES	250	2,000	2,000	0
010580-54380	PHYSICIANS SERVICES	39,500	47,000	47,000	38,500
010580-54400	MENTAL HEALTH SERVICES	65,000	65,000	65,000	28,423
010580-54410	LAB & X-RAY SERVICES	4,200	2,200	2,200	3,103
010580-54415	PRESCRIPTION MEDICATIONS	32,000	30,000	30,000	22,693
010580-54420	MEDICAL SUPPLIES	19,000	25,000	25,000	25,057
010580-54435	DENTAL	20,500	30,000	30,000	18,030
010580-54440	OUT-OF-COUNTY INMATE MEDICAL	450	500	500	1,913
010580-54520	TELEPHONE	641	700	700	620
010580-54600	EQUIPMENT RENTAL	1,000	1,200	1,800	1,044
Total Other Charges & Services		241,689	298,000	298,600	199,804
010580-56250	LEASE PRINCIPAL EXPENSE	500	500	0	478
010580-56650	LEASE INTEREST EXPENSE	21	100	0	2
Total Debt Service		521	600	0	480
Total		1,216,899	1,265,984	1,265,984	1,106,874

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010606-51030	PERSONNEL SALARIES	121,160	86,739	132,739	69,457
010606-51080	PART-TIME	27,672	25,360	26,360	24,268
010606-52010	SOCIAL SECURITY TAXES	11,320	8,531	13,031	6,676
010606-52020	GROUP HEALTH INSURANCE	43,804	26,076	46,576	20,767
010606-52030	RETIREMENT	14,100	10,537	17,037	9,318
010606-52031	457 DEFERRED COMP EXPENSE	2,276	2,003	3,503	1,638
010606-52040	UNEMPLOYMENT INSURANCE	238	376	376	155
010606-52050	WORKERS COMPENSATION	387	270	270	136
Total Personnel		220,957	159,892	239,892	132,415
010606-53100	OFFICE SUPPLIES	2,000	3,000	3,000	2,091
010606-53200	POSTAGE	2,000	3,000	3,000	1,543
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	739
010606-53750	SMALL EQUIPMENT	100	300	300	0
Total Supplies & Materials		5,100	7,300	7,300	4,373
010606-54000	PROFESSIONAL SERVICES	41,000	44,000	44,000	43,831
010606-54030	TRAINING & EDUCATION	3,000	5,000	5,000	2,535
010606-54080	LOCAL TRAVEL	53	50	50	0
010606-54200	PRINTING	100	500	500	0
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,476,000	1,476,000	1,476,000	1,078,562
010606-54600	EQUIPMENT RENTAL	100	100	2,800	(72)
Total Other Charges & Services		1,520,253	1,525,650	1,528,350	1,124,856
010606-56250	LEASE PRINCIPAL EXPENSE	2,400	2,600	0	2,380
010606-56650	LEASE INTEREST EXPENSE	100	100	0	6
Total Debt Service		2,500	2,700	0	2,386
Total Expenditures		1,748,810	1,695,542	1,775,542	1,264,030

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 607: HEALTH DEPT ADMINISTRATION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010607-51030	PERSONNEL SALARIES	68,051	73,663	85,663	59,474
010607-52010	SOCIAL SECURITY TAXES	5,046	6,033	7,033	4,297
010607-52020	GROUP HEALTH INSURANCE	13,872	13,891	18,891	10,690
010607-52030	RETIREMENT	6,568	7,318	9,318	6,157
010607-52031	457 DEFERRED COMP EXPENSE	2,350	4,233	4,233	3,460
010607-52040	UNEMPLOYMENT INSURANCE	107	200	200	97
010607-52050	WORKERS COMPENSATION	178	188	188	129
Total Personnel		96,172	105,526	125,526	84,304
010607-53100	OFFICE SUPPLIES	1,220	3,000	3,000	2,571
010607-53200	POSTAGE	28	75	75	7
010607-53300	OPERATING EXPENSES	1,270	1,500	1,500	1,003
010607-53350	JANITORIAL SUPPLIES	452	600	600	360
Total Supplies & Materials		2,970	5,175	5,175	3,941
010607-54030	TRAINING & EDUCATION	4,500	6,500	6,500	2,878
010607-54080	LOCAL TRAVEL	657	850	850	490
010607-54180	ADVERTISING	50	500	500	97
010607-54220	DUES & PUBLICATIONS	2,750	3,250	3,250	2,500
010607-54520	TELEPHONE	2,100	1,900	1,900	2,166
010607-54540	UTILITIES	485	500	500	456
010607-54600	EQUIPMENT RENTAL	50	200	400	98
Total Other Charges & Services		10,592	13,700	13,900	8,685
010607-56250	LEASE PRINCIPAL EXPENSE	100	150	0	139
010607-56650	LEASE INTEREST EXPENSE	50	50	0	0
Total Debt Service		150	200	0	139
Total Expenditures		109,884	124,601	144,601	97,069

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 610: CONTRACTUAL EMERGENCY SERVICES

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010610-54850	AMBULANCE CONTRACTS	0	1,061,440	1,061,440	991,600
010610-54855	FIRE & AMBULANCE PROTECTION	2,853,000	0	0	0
010610-54860	FIRE FIGHTING CONTRACTS	0	521,090	521,090	486,912
Total Other Charges & Services		<u>2,853,000</u>	<u>1,582,530</u>	<u>1,582,530</u>	<u>1,478,512</u>
Total		<u><u>2,853,000</u></u>	<u><u>1,582,530</u></u>	<u><u>1,582,530</u></u>	<u><u>1,478,512</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010615-51030	PERSONNEL SALARIES	166,973	168,719	168,719	149,593
010615-51050	COMPENSATORY TIME	5,000	0	0	0
010615-52010	SOCIAL SECURITY TAXES	13,055	12,446	12,446	10,991
010615-52020	GROUP HEALTH INSURANCE	27,600	25,920	25,920	26,730
010615-52030	RETIREMENT	17,370	16,559	16,559	15,236
010615-52031	457 DEFERRED COMP EXPENSE	9,197	8,764	8,764	6,250
010615-52040	UNEMPLOYMENT INSURANCE	283	354	354	246
010615-52050	WORKERS COMPENSATION	527	742	742	708
Total Personnel		240,005	233,504	233,504	209,754
010615-53100	OFFICE SUPPLIES	2,420	3,000	3,000	2,456
010615-53200	POSTAGE	300	750	750	2
010615-53300	OPERATING EXPENSES	22,000	16,500	16,500	20,509
010615-53310	EOC OPERATING	4,780	5,000	5,000	4,703
010615-53560	GAS & OIL	1,675	2,000	2,000	2,099
010615-53570	TIRES, BATTERIES & ACCESSORIES	900	0	0	0
010615-53585	VEHICLE MAINTENANCE	500	1,000	1,000	1,961
010615-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	500
010615-53750	SMALL EQUIPMENT	3,700	5,000	5,000	4,536
Total Supplies & Materials		36,275	33,250	33,250	36,766
010615-54000	PROFESSIONAL SERVICES	25	0	0	78
010615-54030	TRAINING & EDUCATION	6,000	8,000	8,000	8,126
010615-54035	EMC TRAVEL	4,750	6,000	6,000	6,026
010615-54080	LOCAL TRAVEL	800	2,400	2,400	638
010615-54200	PRINTING	500	1,500	1,500	25
010615-54520	TELEPHONE	7,500	9,000	9,000	6,449
010615-54550	REPAIRS & MAINTENANCE	200	500	500	0
010615-54875	INTERLOCAL PROJECTS	70,000	53,625	53,625	48,651
Total Other Charges & Services		89,775	81,025	81,025	69,993
Total		366,055	347,779	347,779	316,513

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010620-51030	PERSONNEL SALARIES	64,213	61,272	61,272	57,362
010620-51080	PART-TIME	31,562	30,054	30,054	24,559
010620-52010	SOCIAL SECURITY TAXES	7,093	6,799	6,799	6,125
010620-52020	GROUP HEALTH INSURANCE	16,329	15,317	15,317	13,792
010620-52030	RETIREMENT	8,976	8,570	8,570	8,073
010620-52031	457 DEFERRED COMP EXPENSE	429	528	528	751
010620-52040	UNEMPLOYMENT INSURANCE	153	191	191	137
010620-52050	WORKERS COMPENSATION	2,067	3,177	3,177	2,797
Total Personnel		130,822	125,908	125,908	113,596
010620-53100	OFFICE SUPPLIES	100	400	400	224
010620-53200	POSTAGE	50	120	120	7
010620-53300	OPERATING EXPENSES	1,500	3,000	3,000	2,343
010620-53350	JANITORIAL SUPPLIES	484	600	600	437
010620-53560	GAS & OIL	4,500	5,000	5,000	5,737
010620-53570	TIRES, BATTERIES & ACCESSORIES	150	2,500	2,500	0
010620-53585	VEHICLE MAINTENANCE	850	2,500	2,500	14
010620-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	1,454
Total Supplies & Materials		7,634	14,120	14,120	10,216
010620-54030	TRAINING & EDUCATION	500	3,500	3,500	3,163
010620-54520	TELEPHONE	1,298	1,500	1,500	1,193
010620-54540	UTILITIES	390	400	400	400
010620-54550	REPAIRS & MAINTENANCE SUPPLIES	300	2,000	2,000	0
010620-54880	ANIMAL POUND SERVICES	44,000	45,000	45,000	28,387
Total Other Charges & Services		46,488	52,400	52,400	33,143
Total Expenditures		184,944	192,428	192,428	156,955

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 625: HUMAN SERVICES

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010625-54650	INDIGENT BURIALS	36,000	36,000	36,000	39,200
	Total Other Charges & Services	36,000	36,000	36,000	39,200
	Total Expenditures	36,000	36,000	36,000	39,200

GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 630: VETERANS SERVICES

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010630-51030	PERSONNEL SALARIES	71,365	67,947	67,947	63,694
010630-51080	PART-TIME	21,977	20,929	20,929	18,704
010630-52010	SOCIAL SECURITY TAXES	7,099	6,590	6,590	6,115
010630-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
010630-52030	RETIREMENT	9,220	8,778	8,778	8,524
010630-52031	457 DEFERRED COMP EXPENSE	5,476	5,214	5,214	4,860
010630-52040	UNEMPLOYMENT INSURANCE	149	187	187	137
010630-52050	WORKERS COMPENSATION	122	149	149	149
Total Personnel		129,208	122,754	122,754	114,063
010630-53100	OFFICE SUPPLIES	735	1,600	1,600	314
010630-53200	POSTAGE	175	400	400	84
010630-53300	OPERATING EXPENSES	500	1,300	1,300	0
010630-53750	SMALL EQUIPMENT	600	0	0	1,799
Total Supplies & Materials		2,010	3,300	3,300	2,197
010630-54030	TRAINING & EDUCATION	1,400	2,400	2,400	598
010630-54080	LOCAL TRAVEL	100	1,200	1,200	0
010630-54200	PRINTING	500	600	600	80
010630-54520	TELEPHONE	1,100	1,500	1,500	776
010630-54600	EQUIPMENT RENTAL	500	300	1,400	185
Total Other Charges & Services		3,600	6,000	7,100	1,639
010630-55175	LEASED ASSET	0	0	0	3,217
Total Capital Outlay		0	0	0	3,217
010630-56250	LEASE PRINCIPAL EXPENSE	1,400	1,000	0	92
010630-56650	LEASE INTEREST EXPENSE	100	100	0	0
Total Debt Service		1,500	1,100	0	92
Total Expenditures		136,318	133,154	133,154	121,208

GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010665-51030	PERSONNEL SALARIES	123,489	110,929	110,929	71,182
010665-51080	PART-TIME	0	0	0	12,361
010665-52010	SOCIAL SECURITY TAXES	9,417	8,487	8,487	6,384
010665-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	0
010665-52030	RETIREMENT	2,911	2,149	2,149	1,207
010665-52031	457 DEFERRED COMP EXPENSE	316	316	316	0
010665-52040	UNEMPLOYMENT INSURANCE	198	233	233	140
010665-52050	WORKERS COMPENSATION	41	38	38	22
Total Personnel		150,172	135,112	135,112	91,296
010665-53100	OFFICE SUPPLIES	2,000	2,500	2,500	1,172
010665-53200	POSTAGE	300	600	600	377
010665-53300	OPERATING EXPENSES	354	600	600	11
010665-53750	SMALL EQUIPMENT	1,400	5,134	3,500	0
Total Supplies & Materials		4,054	8,834	7,200	1,560
010665-54030	TRAINING & EDUCATION	3,000	4,500	4,500	2,130
010665-54080	LOCAL TRAVEL	12,000	12,000	12,000	8,003
010665-54490	MISCELLANEOUS	260	400	400	380
010665-54520	TELEPHONE	67	200	200	0
010665-54600	EQUIPMENT RENTAL	1,350	1,350	2,000	2,091
Total Other Charges & Services		16,677	18,450	19,100	12,604
010665-56250	LEASE PRINCIPAL EXPENSE	600	600	0	641
010665-56650	LEASE INTEREST EXPENSE	50	50	0	6
Total Debt Service		650	650	0	647
Total Expenditures		171,553	163,046	161,412	106,107

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010715-51030	PERSONNEL SALARIES	240,229	185,958	213,958	199,393
010715-52010	SOCIAL SECURITY TAXES	17,214	13,979	22,479	14,634
010715-52020	GROUP HEALTH INSURANCE	41,400	20,760	45,360	28,710
010715-52030	RETIREMENT	22,413	17,563	29,163	20,005
010715-52031	457 DEFERRED COMP EXPENSE	8,621	1,321	8,621	5,386
010715-52040	UNEMPLOYMENT INSURANCE	385	638	638	331
010715-52050	WORKERS COMPENSATION	311	507	507	360
Total Personnel		330,573	240,726	320,726	268,819
010715-53100	OFFICE SUPPLIES	1,420	2,000	2,000	962
010715-53200	POSTAGE	28	50	50	30
010715-53300	OPERATING EXPENSES	4,881	12,000	12,000	1,409
010715-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		6,329	14,050	14,050	2,401
010715-54000	PROFESSIONAL SERVICES	125,000	100,000	85,000	78,092
010715-54030	TRAINING & EDUCATION	6,645	9,000	9,000	7,922
010715-54080	LOCAL TRAVEL	817	0	0	817
010715-54200	PRINTING	76	100	100	76
010715-54220	DUES & PUBLICATIONS	1,071	800	800	1,071
010715-54520	TELEPHONE	876	1,000	1,000	744
Total Other Charges & Services		134,485	110,900	95,900	88,722
010715-55200	EQUIPMENT	0	0	0	0
Total Capital Outlay		0	0	0	0
Total Expenditures		471,387	365,676	430,676	359,942

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010730-51030	PERSONNEL SALARIES	144,475	134,921	134,921	119,263
010730-52010	SOCIAL SECURITY TAXES	10,496	9,923	9,923	8,652
010730-52020	GROUP HEALTH INSURANCE	41,400	38,880	38,880	27,720
010730-52030	RETIREMENT	14,169	12,958	12,958	12,016
010730-52031	457 DEFERRED COMP EXPENSE	7,386	3,961	3,961	3,718
010730-52040	UNEMPLOYMENT INSURANCE	231	283	283	197
010730-52050	WORKERS COMPENSATION	198	201	201	191
Total Personnel		218,355	201,127	201,127	171,757
010730-53100	OFFICE SUPPLIES	1,000	1,200	1,200	935
010730-53200	POSTAGE	3,200	3,000	3,000	3,837
010730-53300	OPERATING EXPENSES	15,445	15,000	15,000	17,378
010730-53560	GAS & OIL	3,500	6,500	6,500	558
010730-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	621
Total Supplies & Materials		24,645	27,200	27,200	23,329
010730-54030	TRAINING & EDUCATION	0	5,100	5,100	3,658
010730-54080	LOCAL TRAVEL	3,000	2,000	2,000	12,775
010730-54200	PRINTING	2,000	1,000	1,000	760
010730-54520	TELEPHONE	803	2,500	2,500	1,798
010730-54540	UTILITIES	2,094	0	0	0
Total Other Charges & Services		7,897	10,600	10,600	18,991
010730-55200	EQUIPMENT	0	0	0	0
Total Capital Outlay		0	0	0	0
Total Expenditures		250,897	238,927	238,927	214,077

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2024 Adopted Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010775-56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010775-56710	AID TO OTHER GOVTS-TCC	90,000	46,200	46,200	46,200
010775-56720	AID TO OTHER GOVTS-TCOG	9,000	8,750	8,750	8,314
010775-56730	AID TO OTHER GOVTS-LIBRARIES	18,920	18,920	18,920	18,920
010775-56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010775-56745	AID TO OTHER GOVTS-TAPS	84,000	84,000	84,000	84,000
010775-56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010775-56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	15,000
	Aid to Other Governments	<u>251,420</u>	<u>207,370</u>	<u>207,370</u>	<u>206,934</u>
	Total Expenditures	<u><u>251,420</u></u>	<u><u>207,370</u></u>	<u><u>207,370</u></u>	<u><u>206,934</u></u>

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	257,270	41,000	41,000	688,000
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	79,089	75,123	75,123	34,330
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	59,063	56,129	56,129	51,723
	Total Transfers	<u>401,922</u>	<u>178,752</u>	<u>178,752</u>	<u>780,553</u>
	Total Expenditures	<u><u>401,922</u></u>	<u><u>178,752</u></u>	<u><u>178,752</u></u>	<u><u>780,553</u></u>

Total General Fund Expenditures	54,890,706	49,394,981	49,838,575	62,820,640
Excess (Deficiency) of Revenues over Expenditures	(2,356,905)	(1,397,290)	(3,283,908)	(10,800,308)
Beginning Fund Balance	<u>13,651,307</u>	<u>15,048,597</u>	<u>15,048,597</u>	<u>25,848,905</u>
Ending Fund Balance	<u><u>11,294,402</u></u>	<u><u>13,651,307</u></u>	<u><u>11,764,689</u></u>	<u><u>15,048,597</u></u>

Tobacco Settlement Trust – to account for the assets received from the Tobacco Lawsuit Settlement to be used by the Commissioners Court to support public health in Grayson County.

**GRAYSON COUNTY, TEXAS
TOBACCO SETTLEMENT FUNDS
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	65,000	75,000	75,000	75,470
	Total Intergovernmental	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	<u>75,470</u>
020-49000	INVESTMENT EARNINGS	2,000	2,000	2,000	4,141
	Total Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>4,141</u>
	Total Revenues	<u><u>67,000</u></u>	<u><u>77,000</u></u>	<u><u>77,000</u></u>	<u><u>79,611</u></u>
020800-57499	TRANSFER TO PUBLIC HEALTH	65,000	350,000	350,000	642,640
	Total Transfers	<u>65,000</u>	<u>350,000</u>	<u>350,000</u>	<u>642,640</u>
	Total Expenditures	<u><u>65,000</u></u>	<u><u>350,000</u></u>	<u><u>350,000</u></u>	<u><u>642,640</u></u>
	Excess (Deficiency) of Revenues over Expenditures	2,000	(273,000)	(273,000)	(563,029)
	Beginning Fund Balance	<u>11,094</u>	<u>284,094</u>	<u>284,094</u>	<u>847,123</u>
	Ending Fund Balance	<u><u>13,094</u></u>	<u><u>11,094</u></u>	<u><u>11,094</u></u>	<u><u>284,094</u></u>

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for a particular purpose.

Road and Bridge Precinct #1 - to account for the operation, construction and maintenance of roads and bridges in southern Grayson County. Financing is provided by a special annual property tax levy to the extent miscellaneous revenues (principally fines and fees of office) are not sufficient to provide such financing. The County is divided into four precincts; each precinct is provided with a separate budget administered by the County Commissioner elected from such precinct.

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
210-40100	CURRENT TAX COLLECTIONS	1,710,000	1,550,000	1,550,000	1,058,720
210-40150	DELINQUENT TAXES	12,000	16,000	16,000	12,483
210-40200	PENALTY & INTEREST	18,000	14,000	14,000	13,722
	Total Property Taxes	<u>1,740,000</u>	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,084,925</u>
210-42350	STATE FLOOD CONTROL PAYMENTS	40,000	36,000	36,000	41,094
210-43000	STATE GRANT REVENUE	0	0	0	80,930
210-43450	STATE GROSS & AXLE WEIGHT	41,000	41,000	41,000	44,118
	Total Intergovernmental	<u>81,000</u>	<u>77,000</u>	<u>77,000</u>	<u>166,142</u>
210-45530	TAX ASSESSOR VEHICLE REG.	463,000	463,000	463,000	448,603
	Total Fees of Office	<u>463,000</u>	<u>463,000</u>	<u>463,000</u>	<u>448,603</u>
210-48000	COUNTY COURT FINES	48,000	45,000	45,000	42,706
210-48100	DISTRICT COURT FINES	43,000	46,000	46,000	45,093
210-48200	JUSTICE OF THE PEACE FINES	60,000	72,000	72,000	71,374
	Total Fines	<u>151,000</u>	<u>163,000</u>	<u>163,000</u>	<u>159,173</u>
210-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	14,078
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>14,078</u>
210-49500	SALE OF FIXED ASSETS	0	45,139	0	0
210-49600	DONATIONS	0	0	0	500
210-49800	CONTRACTED ROAD WORK	65,000	65,000	65,000	102,037
210-49820	CULVERTS	0	0	0	6,005
	Total Miscellaneous Revenue	<u>65,000</u>	<u>110,139</u>	<u>65,000</u>	<u>108,542</u>
210-49970	TRANSFER IN/CASH MATCH	0	0	0	500,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
	Total Revenues	<u><u>2,510,000</u></u>	<u><u>2,403,139</u></u>	<u><u>2,358,000</u></u>	<u><u>2,481,463</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
210701-51010	ELECTED OFFICIAL SALARIES	37,760	35,951	35,951	33,710
210701-51030	PERSONNEL SALARIES	719,018	685,085	685,085	625,520
210701-51080	PART-TIME	50,820	48,406	48,406	10,699
210701-52010	SOCIAL SECURITY TAXES	57,856	53,902	53,902	46,688
210701-52020	GROUP HEALTH INSURANCE	198,720	186,624	186,624	162,078
210701-52030	RETIREMENT	73,225	69,889	69,889	66,964
210701-52031	457 DEFERRED COMP EXPENSE	28,040	28,173	28,173	26,223
210701-52040	UNEMPLOYMENT COMPENSATION	1,233	1,535	1,535	1,054
210701-52050	WORKERS COMPENSATION	10,769	10,241	10,241	9,822
Total Personnel		1,177,441	1,119,806	1,119,806	982,758
210701-53300	OPERATING EXPENSES	25,000	25,000	25,000	27,216
210701-53500	CULVERTS	20,000	15,000	15,000	26,199
210701-53510	BRIDGES	5,000	5,000	5,000	0
210701-53530	ROCK	415,000	565,144	550,000	205,736
210701-53540	ROAD OILS	435,000	450,000	450,000	344,055
210701-53550	ROAD SIGNS	10,000	10,000	10,000	8,971
210701-53560	GAS, OIL, ETC.	125,000	125,000	125,000	110,320
210701-53580	PARTS	50,000	50,000	50,000	48,718
210701-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	17,582
210701-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	28,549
Total Supplies & Materials		1,110,000	1,270,144	1,255,000	817,346
210701-54490	MISCELLANEOUS EXPENSE	500	500	500	0
210701-54520	TELEPHONE	2,200	2,000	2,000	2,100
210701-54540	UTILITIES	16,000	14,000	14,000	13,085
210701-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	0
210701-54600	EQUIPMENT RENTAL	50,000	50,000	50,000	41,183
Total Other Charges & Services		98,700	96,500	96,500	56,368

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
210701-55150	MACHINERY	0	0	0	115,069
210701-55200	EQUIPMENT	150,000	125,000	125,000	0
210701-55250	VEHICLES	0	90,139	45,000	34,650
	Total Capital Outlay	<u>150,000</u>	<u>215,139</u>	<u>170,000</u>	<u>149,719</u>
210750-56200	DEBT SERVICE PRINCIPAL	50,000	50,000	50,000	0
210750-56600	DEBT SERVICE INTEREST	6,000	6,000	6,000	0
	Total Debt Service	<u>56,000</u>	<u>56,000</u>	<u>56,000</u>	<u>0</u>
	Total Expenditures	<u><u>2,592,141</u></u>	<u><u>2,757,589</u></u>	<u><u>2,697,306</u></u>	<u><u>2,006,191</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(82,141)	(354,450)	(339,306)	475,272
	Beginning Fund Balance	<u>910,754</u>	<u>1,265,204</u>	<u>1,265,204</u>	<u>789,932</u>
	Ending Fund Balance	<u><u>828,613</u></u>	<u><u>910,754</u></u>	<u><u>925,898</u></u>	<u><u>1,265,204</u></u>

Road and Bridge Precinct #2 - to account for the operation, construction and maintenance of roads and bridges in eastern Grayson County. Financing is provided by a special annual property tax levy to the extent miscellaneous revenues (principally fines and fees of office) are not sufficient to provide such financing. The County is divided into four precincts; each precinct is provided with a separate budget administered by the County Commissioner elected from such precinct.

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
220-40100	CURRENT TAX COLLECTIONS	1,710,000	1,550,000	1,550,000	1,058,720
220-40150	DELINQUENT TAXES	12,000	16,000	16,000	12,483
220-40200	PENALTY & INTEREST	18,000	14,000	14,000	13,722
	Total Property Taxes	<u>1,740,000</u>	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,084,925</u>
220-42350	STATE FLOOD CONTROL PAYMENTS	40,000	36,000	36,000	41,094
220-43450	STATE GROSS & AXLE WEIGHT	41,000	41,000	41,000	44,118
	Total Intergovernmental	<u>81,000</u>	<u>77,000</u>	<u>77,000</u>	<u>85,212</u>
220-45530	TAX ASSESSOR VEHICLE REG.	463,000	463,000	463,000	448,603
	Total Fees of Office	<u>463,000</u>	<u>463,000</u>	<u>463,000</u>	<u>448,603</u>
220-48000	COUNTY COURT FINES	48,000	45,000	45,000	42,706
220-48100	DISTRICT COURT FINES	43,000	46,000	46,000	45,093
220-48200	JUSTICE OF THE PEACE FINES	60,000	72,000	72,000	71,374
	Total Fines	<u>151,000</u>	<u>163,000</u>	<u>163,000</u>	<u>159,173</u>
220-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	7,101
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>7,101</u>
220-49500	SALE OF FIXED ASSETS	0	0	0	69,599
220-49800	CONTRACTED ROAD WORK	0	0	0	1,027
220-49820	CULVERTS	0	0	0	828
220-49950	MISCELLANEOUS REVENUE	0	0	0	267
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>71,721</u>
220-49970	TRANSFER IN/CASH MATCH	0	0	0	500,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
	Total Revenues	<u><u>2,445,000</u></u>	<u><u>2,293,000</u></u>	<u><u>2,293,000</u></u>	<u><u>2,356,735</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
220702-51010	ELECTED OFFICIAL SALARIES	37,496	36,191	36,191	33,951
220702-51030	PERSONNEL SALARIES	782,413	747,137	747,137	669,005
220702-51080	PART-TIME	46,386	42,978	42,978	18,943
220702-52010	SOCIAL SECURITY TAXES	63,975	60,246	60,246	52,590
220702-52020	GROUP HEALTH INSURANCE	198,720	185,328	185,328	160,856
220702-52030	RETIREMENT	78,449	75,120	75,120	70,787
220702-52031	457 DEFERRED COMP EXPENSE	20,903	20,034	20,034	21,498
220702-52040	UNEMPLOYMENT COMPENSATION	1,328	1,652	1,652	1,138
220702-52050	WORKERS COMPENSATION	11,055	11,564	11,564	11,235
Total Personnel		1,240,725	1,180,250	1,180,250	1,040,003
220702-53300	OPERATING EXPENSES	20,000	32,000	32,000	8,341
220702-53400	UNIFORMS	8,000	8,500	8,500	7,922
220702-53500	CULVERTS	15,000	45,000	45,000	41,307
220702-53510	BRIDGES	0	5,000	5,000	0
220702-53530	ROCK	410,000	410,000	410,000	408,831
220702-53540	ROAD OILS	302,000	275,000	275,000	298,634
220702-53550	ROAD SIGNS	7,500	7,500	7,500	5,644
220702-53560	GAS, OIL, ETC.	145,000	145,000	145,000	131,244
220702-53580	PARTS	75,000	75,000	75,000	48,801
220702-53585	VEHICLE MAINTENANCE	20,000	20,000	20,000	8,935
220702-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	22,359
Total Supplies & Materials		1,002,500	1,023,000	1,023,000	982,018
220702-54520	TELEPHONE	3,500	4,000	4,000	2,847
220702-54540	UTILITIES	8,000	8,000	8,000	5,405
220702-54550	REPAIRS & MAINTENANCE	20,000	25,000	25,000	11,081
220702-54600	EQUIPMENT RENTAL	45,000	3,000	3,000	0
Total Other Charges & Services		76,500	40,000	40,000	19,333

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
220702-55200	EQUIPMENT	327,500	200,000	200,000	334,026
220702-55250	VEHICLES	0	0	0	78,853
	Total Capital Outlay	327,500	200,000	200,000	412,879
	Total Expenditures	2,647,225	2,443,250	2,443,250	2,454,233
	Excess (Deficiency) of Revenues over Expenditures	(202,225)	(150,250)	(150,250)	(97,498)
	Beginning Fund Balance	256,992	407,242	407,242	504,740
	Ending Fund Balance	54,767	256,992	256,992	407,242

Road and Bridge Precinct #3 - to account for the operation, construction and maintenance of roads and bridges in western Grayson County. Financing is provided by a special annual property tax levy to the extent miscellaneous revenues (principally fines and fees of office) are not sufficient to provide such financing. The County is divided into four precincts; each precinct is provided with a separate budget administered by the County Commissioner elected from such precinct.

**GRAYSON COUNTY, TEXAS
PRECINCT 3
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
230-40100	CURRENT TAX COLLECTIONS	1,710,000	1,550,000	1,550,000	1,058,720
230-40150	DELINQUENT TAXES	12,000	16,000	16,000	12,483
230-40200	PENALTY & INTEREST	18,000	14,000	14,000	13,722
	Total Property Taxes	<u>1,740,000</u>	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,084,925</u>
230-42350	STATE FLOOD CONTROL PAYMENTS	40,000	36,000	36,000	41,094
230-43000	STATE GRANT REVENUE	0	0	0	42,258
230-43450	STATE GROSS & AXLE WEIGHT	41,000	41,000	41,000	44,118
	Total Intergovernmental	<u>81,000</u>	<u>77,000</u>	<u>77,000</u>	<u>127,470</u>
230-45530	TAX ASSESSOR VEHICLE REG.	463,000	463,000	463,000	448,603
	Total Fees of Office	<u>463,000</u>	<u>463,000</u>	<u>463,000</u>	<u>448,603</u>
230-48000	COUNTY COURT FINES	48,000	45,000	45,000	42,706
230-48100	DISTRICT COURT FINES	43,000	46,000	46,000	45,093
230-48200	JUSTICE OF THE PEACE FINES	60,000	72,000	72,000	71,374
	Total Fines	<u>151,000</u>	<u>163,000</u>	<u>163,000</u>	<u>159,173</u>
230-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	8,089
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>8,089</u>
230-49500	SALE OF FIXED ASSETS	0	101,766	0	17,991
230-49800	CONTRACTED ROAD WORK	90,000	90,000	90,000	390,237
230-49820	CULVERTS	0	0	0	5,237
	Total Miscellaneous Revenue	<u>90,000</u>	<u>191,766</u>	<u>90,000</u>	<u>413,465</u>
230-49970	TRANSFER IN/CASH MATCH	0	0	0	500,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>500,000</u>
	Total Revenues	<u><u>2,535,000</u></u>	<u><u>2,484,766</u></u>	<u><u>2,383,000</u></u>	<u><u>2,741,725</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 3
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
230703-51010	ELECTED OFFICIAL SALARIES	37,760	35,951	35,951	33,710
230703-51030	PERSONNEL SALARIES	837,486	796,444	796,444	643,560
230703-51080	PART-TIME	28,004	26,677	26,677	26,131
230703-52010	SOCIAL SECURITY TAXES	65,906	62,133	62,133	50,948
230703-52020	GROUP HEALTH INSURANCE	212,520	199,584	199,584	150,282
230703-52030	RETIREMENT	86,850	82,751	82,751	71,159
230703-52031	457 DEFERRED COMP EXPENSE	27,611	28,068	28,068	25,064
230703-52040	UNEMPLOYMENT COMPENSATION	1,386	1,596	1,596	1,112
230703-52050	WORKERS COMPENSATION	11,311	10,568	10,568	10,232
Total Personnel		<u>1,308,834</u>	<u>1,243,772</u>	<u>1,243,772</u>	<u>1,012,198</u>
230703-53300	OPERATING EXPENSES	10,000	10,000	10,000	9,209
230703-53400	UNIFORMS	11,000	11,000	11,000	9,383
230703-53500	CULVERTS	40,000	35,000	25,000	58,102
230703-53510	BRIDGES	20,000	20,000	20,000	14,097
230703-53530	ROCK	400,000	325,000	325,000	282,353
230703-53540	ROAD OILS	450,000	400,000	400,000	367,285
230703-53550	ROAD SIGNS	3,000	3,000	3,000	3,861
230703-53560	GAS, OIL, ETC.	175,000	175,000	175,000	185,455
230703-53580	PARTS	50,000	65,000	50,000	59,897
230703-53585	VEHICLE MAINTENANCE	35,000	35,000	35,000	33,882
230703-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	61,018
Total Supplies & Materials		<u>1,194,000</u>	<u>1,079,000</u>	<u>1,054,000</u>	<u>1,084,542</u>
230703-54520	TELEPHONE	4,500	4,500	4,500	2,448
230703-54540	UTILITIES	9,000	9,000	9,000	9,939
230703-54550	REPAIRS & MAINTENANCE	60,000	55,000	45,000	0
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	0
Total Other Charges & Services		<u>74,500</u>	<u>69,500</u>	<u>59,500</u>	<u>12,387</u>

**GRAYSON COUNTY, TEXAS
PRECINCT 3
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
230703-55200	EQUIPMENT	210,000	65,000	65,000	211,629
	Total Capital Outlay	<u>210,000</u>	<u>65,000</u>	<u>65,000</u>	<u>211,629</u>
230750-56200	DEBT SERVICE PRINCIPAL	110,000	155,266	88,500	86,452
230750-56600	DEBT SERVICE INTEREST	8,400	4,500	4,500	6,531
	Total Debt Service	<u>118,400</u>	<u>159,766</u>	<u>93,000</u>	<u>92,983</u>
	Total Expenditures	<u><u>2,905,734</u></u>	<u><u>2,617,038</u></u>	<u><u>2,515,272</u></u>	<u><u>2,413,739</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(370,734)	(132,272)	(132,272)	327,986
	Beginning Fund Balance	<u>405,821</u>	<u>538,093</u>	<u>538,093</u>	<u>210,107</u>
	Ending Fund Balance	<u><u>35,087</u></u>	<u><u>405,821</u></u>	<u><u>405,821</u></u>	<u><u>538,093</u></u>

Road and Bridge Precinct #4 - to account for the operation, construction and maintenance of roads and bridges in northwestern Grayson County. Financing is provided by a special annual property tax levy to the extent miscellaneous revenues (principally fines and fees of office) are not sufficient to provide such financing. The County is divided into four precincts; each precinct is provided with a separate budget administered by the County Commissioner elected from such precinct.

**GRAYSON COUNTY, TEXAS
PRECINCT 4
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
240-40100	CURRENT TAX COLLECTIONS	1,710,000	1,550,000	1,550,000	1,058,720
240-40150	DELINQUENT TAXES	12,000	16,000	16,000	12,483
240-40200	PENALTY & INTEREST	18,000	14,000	14,000	13,722
	Total Property Taxes	<u>1,740,000</u>	<u>1,580,000</u>	<u>1,580,000</u>	<u>1,084,925</u>
240-42350	STATE FLOOD CONTROL PAYMENTS	40,000	36,000	36,000	41,094
240-43000	STATE GRANT REVENUE	0	0	0	0
240-43450	STATE GROSS & AXLE WEIGHT	41,000	41,000	41,000	44,118
	Total Intergovernmental	<u>81,000</u>	<u>77,000</u>	<u>77,000</u>	<u>85,212</u>
240-45530	TAX ASSESSOR VEHICLE REG-	463,000	463,000	463,000	448,603
	Total Fees of Office	<u>463,000</u>	<u>463,000</u>	<u>463,000</u>	<u>448,603</u>
240-48000	COUNTY COURT FINES	48,000	45,000	45,000	42,706
240-48100	DISTRICT COURT FINES	43,000	46,000	46,000	45,093
240-48200	JUSTICE OF THE PEACE FINES	60,000	72,000	72,000	71,374
	Total Fines	<u>151,000</u>	<u>163,000</u>	<u>163,000</u>	<u>159,173</u>
240-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	8,952
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>8,952</u>
240-49500	SALE OF FIXED ASSETS	0	40,000	0	0
240-49800	CONTRACTED ROAD WORK	0	0	0	36,060
240-49820	CULVERT SALES	100,000	100,000	0	96,309
	Total Miscellaneous Revenue	<u>100,000</u>	<u>140,000</u>	<u>0</u>	<u>132,369</u>
240-49970	TRANSFER IN/CASH MATCH	0	0	0	500,000
240-49980	CAPITAL LEASE PROCEEDS	0	0	0	171,189
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>671,189</u>
	Total Revenues	<u><u>2,545,000</u></u>	<u><u>2,433,000</u></u>	<u><u>2,293,000</u></u>	<u><u>2,590,423</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 4
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
240704-51010	ELECTED OFFICIAL SALARIES	37,496	35,999	35,999	33,768
240704-51030	PERSONNEL SALARIES	807,837	767,480	767,480	633,936
240704-51080	PART-TIME	31,321	29,828	29,828	114
240704-52010	SOCIAL SECURITY TAXES	63,909	60,923	60,923	47,913
240704-52020	GROUP HEALTH INSURANCE	212,520	198,288	198,288	159,865
240704-52030	RETIREMENT	84,435	80,752	80,752	68,187
240704-52031	457 DEFERRED COMP EXPENSE	27,667	30,426	30,426	29,794
240704-52040	UNEMPLOYMENT COMPENSATION	1,335	1,674	1,674	1,043
240704-52050	WORKERS COMPENSATION	10,706	11,637	11,637	9,983
Total Personnel		1,277,226	1,217,007	1,217,007	984,603
240704-53300	OPERATING EXPENSES	10,000	10,000	10,000	62,442
240704-53400	UNIFORMS	11,000	11,000	11,000	8,689
240704-53500	CULVERTS	115,000	113,000	13,000	112,406
240704-53510	BRIDGES	5,000	5,000	5,000	0
240704-53530	ROCK	275,000	264,000	264,000	141,735
240704-53540	ROAD OILS	360,000	360,000	360,000	328,467
240704-53550	ROAD SIGNS	10,000	10,000	10,000	4,955
240704-53560	GAS, OIL, ETC-	200,000	192,000	192,000	146,315
240704-53580	PARTS	100,000	90,000	90,000	62,920
240704-53585	VEHICLE MAINTENANCE	35,000	30,000	30,000	28,200
240704-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	15,903
240704-53750	SMALL EQUIPMENT	0	0	0	6,530
Total Supplies & Materials		1,121,000	1,085,000	985,000	918,562

GRAYSON COUNTY, TEXAS
PRECINCT 4
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
240704-54000	PROFESSIONAL SERVICES	5,000	5,000	5,000	12,766
240704-54030	TRAINING & EDUCATION	0	0	0	416
240704-54490	MISCELLANEOUS EXPENSE	2,000	2,000	2,000	0
240704-54520	TELEPHONE	8,000	8,000	8,000	6,814
240704-54540	UTILITIES	17,000	15,000	15,000	11,677
240704-54550	REPAIRS & MAINTENANCE	40,000	35,000	35,000	120
240704-54600	EQUIPMENT RENTAL	15,000	15,000	15,000	0
Total Other Charges & Services		<u>87,000</u>	<u>80,000</u>	<u>80,000</u>	<u>31,793</u>
240704-55150	MACHINERY	100,000	100,000	60,000	238,201
240704-55250	VEHICLES	55,000	0	0	0
Total Capital Outlay		<u>155,000</u>	<u>100,000</u>	<u>60,000</u>	<u>238,201</u>
240750-56200	DEBT SERVICE PRINCIPAL	144,500	145,000	145,000	163,072
240750-56600	DEBT SERVICE INTEREST	6,600	11,000	11,000	10,139
Total Debt Service		<u>151,100</u>	<u>156,000</u>	<u>156,000</u>	<u>173,211</u>
Total Expenditures		<u><u>2,791,326</u></u>	<u><u>2,638,007</u></u>	<u><u>2,498,007</u></u>	<u><u>2,346,370</u></u>
Excess (Deficiency) of Revenues over Expenditures		(246,326)	(205,007)	(205,007)	244,053
Beginning Fund Balance		<u>568,522</u>	<u>773,529</u>	<u>773,529</u>	<u>529,476</u>
Ending Fund Balance		<u><u>322,196</u></u>	<u><u>568,522</u></u>	<u><u>568,522</u></u>	<u><u>773,529</u></u>

Metropolitan Planning Organization Fund - To account for funds spent and received for the Metropolitan Planning Organization, serving Grayson County. The funding received is federal, originating with the U.S. Department of Transportation, Federal Transit Administration. The County, as fiscal agent, has the responsibility to process payroll, accounts payable, and submit quarterly reimbursement requests.

GRAYSON COUNTY, TEXAS
METROPOLITAN PLANNING ORGANIZATION
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
243-43200	FEDERAL REVENUE	191,500	284,986	284,986	236,116
	Total Miscellaneous Revenue	<u>191,500</u>	<u>284,986</u>	<u>284,986</u>	<u>236,116</u>
	Total Revenues	<u><u>191,500</u></u>	<u><u>284,986</u></u>	<u><u>284,986</u></u>	<u><u>236,116</u></u>
243706-51030	PERSONNEL SALARIES	0	74,400	74,400	72,015
243706-52010	SOCIAL SECURITY TAXES	0	5,355	5,355	5,235
243706-52020	GROUP HEALTH INSURANCE	0	5,940	5,940	5,400
243706-52030	RETIREMENT	0	7,487	7,487	7,383
243706-52031	457 DEFERRED COMP EXPENSE	0	2,232	2,232	1,813
243706-52040	UNEMPLOYMENT INSURANCE	0	145	145	88
243706-52050	WORKERS COMPENSATION	0	167	167	163
	Total Personnel	<u>0</u>	<u>95,726</u>	<u>95,726</u>	<u>92,097</u>
243706-53100	OFFICE SUPPLIES	0	600	600	185
243706-53300	OPERATING EXPENSES	8,160	8,160	8,160	8,324
	Total Supplies & Materials	<u>8,160</u>	<u>8,760</u>	<u>8,760</u>	<u>8,509</u>
243706-54000	PROFESSIONAL SERVICES	183,340	165,000	165,000	134,860
243706-54030	TRAINING & EDUCATION	0	15,500	15,500	650
	Total Other Charges & Services	<u>183,340</u>	<u>180,500</u>	<u>180,500</u>	<u>135,510</u>
	Total Expenditures	<u><u>191,500</u></u>	<u><u>284,986</u></u>	<u><u>284,986</u></u>	<u><u>236,116</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Grayson County Employee Activity Fund - To account for funds received from courthouse vending revenues. Funds received are used to support activities directed at improving employee morale, including an annual awards and recognition event.

**GRAYSON COUNTY, TEXAS
EMPLOYEE ACTIVITY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
250-49000	INVESTMENT EARNINGS	0	0	0	10
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>10</u>
250-49770	DRINK VENDING COMMISSIONS	1,500	1,500	1,500	1,770
250-49775	SNACK VENDING COMMISSIONS	800	1,000	1,000	586
	Total Miscellaneous Revenue	<u>2,300</u>	<u>2,500</u>	<u>2,500</u>	<u>2,356</u>
250-49970	TRANSFER IN/CASH MATCH	6,000	6,000	6,000	5,000
	Total Other Financing Sources	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,000</u>
	Total Revenues	<u><u>8,300</u></u>	<u><u>8,500</u></u>	<u><u>8,500</u></u>	<u><u>7,366</u></u>
250406-53310	EMPLOYEE BANQUET	7,000	7,000	7,000	5,899
250406-53330	MISCELLANEOUS EMPLOYEE EXP	1,500	1,500	1,500	868
	Total Supplies & Materials	<u>8,500</u>	<u>8,500</u>	<u>8,500</u>	<u>6,767</u>
	Total Expenditures	<u><u>8,500</u></u>	<u><u>8,500</u></u>	<u><u>8,500</u></u>	<u><u>6,767</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(200)	0	0	599
	Beginning Fund Balance	<u>1,415</u>	<u>1,415</u>	<u>1,415</u>	<u>816</u>
	Ending Fund Balance	<u><u>1,215</u></u>	<u><u>1,415</u></u>	<u><u>1,415</u></u>	<u><u>1,415</u></u>

Holiday Lights Fund – begun in 2001 from donations received from private foundations, this fund is used to account for the on-going operations of the holiday lighting program at Loy Park, in Denison, Texas. Donations are received from park visitors on a voluntary basis, and expenses include utilities, security services, and purchase of new displays.

**GRAYSON COUNTY, TEXAS
HOLIDAY LIGHTS
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
253-49000	INVESTMENT EARNINGS	800	800	800	1,924
	Total Investment Earnings	800	800	800	1,924
253-49500	SALE OF FIXED ASSETS	0	0	0	0
253-49600	DONATIONS	90,000	110,000	110,000	111,358
	Total Miscellaneous Revenue	90,000	110,000	110,000	111,358
	Total Revenues	90,800	110,800	110,800	113,282

**GRAYSON COUNTY, TEXAS
HOLIDAY LIGHTS
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
253660-51030	PERSONNEL SALARIES	37,000	37,000	37,000	28,376
253660-51080	PART-TIME	25,000	25,000	25,000	10,401
253660-52010	SOCIAL SECURITY TAXES	3,000	3,000	3,000	1,411
253660-52020	GROUP HEALTH INSURANCE	1,000	1,000	1,000	819
253660-52030	RETIREMENT	1,000	1,000	1,000	872
253660-52031	457 DEFERRED COMP EXPENSE	500	500	500	426
253660-52040	UNEMPLOYMENT INSURANCE	50	50	50	25
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	365
Total Personnel		<u>68,550</u>	<u>68,550</u>	<u>68,550</u>	<u>42,695</u>
253660-53300	OPERATING EXPENSES	25,000	25,000	25,000	15,706
Total Supplies & Materials		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>15,706</u>
253660-55200	EQUIPMENT	70,000	70,000	70,000	0
Total Capital Outlay		<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>0</u>
Total Expenditures		<u>163,550</u>	<u>163,550</u>	<u>163,550</u>	<u>58,401</u>
Excess (Deficiency) of Revenues over Expenditures		(72,750)	(52,750)	(52,750)	54,881
Beginning Fund Balance		<u>165,912</u>	<u>218,662</u>	<u>218,662</u>	<u>163,781</u>
Ending Fund Balance		<u>93,162</u>	<u>165,912</u>	<u>165,912</u>	<u>218,662</u>

Tax Assessor-Collector Special Inventory Tax Fund – to account for interest earned in the operation of the special inventory function of the Tax Assessor-Collectors office. Tax Code Chapter 23 specifies that: “The collector shall retain any interest generated by the escrow account to defray the cost of administration of the prepayment procedure established by this section. Interest generated by an escrow account created as provided by this section is the sole property of the collector, and that interest may be used by no entity other than the collector. Interest generated by an escrow account may not be used to reduce or otherwise affect the annual appropriation to the collector that would otherwise be made.”

GRAYSON COUNTY, TEXAS
TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	2,000	2,600	1,200	1,022
	Total Fees of Office	<u>2,000</u>	<u>2,600</u>	<u>1,200</u>	<u>1,022</u>
255-49000	INVESTMENT EARNINGS	200	700	200	241
	Total Investment Earnings	<u>200</u>	<u>700</u>	<u>200</u>	<u>241</u>
	Total Revenues	<u>2,200</u>	<u>3,300</u>	<u>1,400</u>	<u>1,263</u>
255440-53300	OPERATING EXPENDITURES	25,000	5,000	28,000	0
	Total Supplies & Materials	<u>25,000</u>	<u>5,000</u>	<u>28,000</u>	<u>0</u>
	Total Expenditures	<u>25,000</u>	<u>5,000</u>	<u>28,000</u>	<u>0</u>
	Excess (Deficiency) of Revenues over Expenditures	(22,800)	(1,700)	(26,600)	1,263
	Beginning Fund Balance	<u>25,178</u>	<u>26,878</u>	<u>26,878</u>	<u>25,615</u>
	Ending Fund Balance	<u>2,378</u>	<u>25,178</u>	<u>278</u>	<u>26,878</u>

Tax Assessor-Collector Special Inventory Tax Penalty Fund – This fund accounts for the \$500 penalty forfeited for taxpayers' failure to file or file timely for special inventory tax reporting. These funds are appropriated only to the collector for operations as needed.

GRAYSON COUNTY, TEXAS
TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX PENALTY
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	2,000	12,500	3,000	2,750
	Total Fees of Office	<u>2,000</u>	<u>12,500</u>	<u>3,000</u>	<u>2,750</u>
256-49000	INVESTMENT EARNINGS	40	40	40	60
	Total Investment Earnings	<u>40</u>	<u>40</u>	<u>40</u>	<u>60</u>
	Total Revenues	<u><u>2,040</u></u>	<u><u>12,540</u></u>	<u><u>3,040</u></u>	<u><u>2,810</u></u>
256440-53300	OPERATING EXPENDITURES	20,000	0	10,500	0
256440-53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	<u>20,000</u>	<u>0</u>	<u>10,500</u>	<u>0</u>
	Total Expenditures	<u><u>20,000</u></u>	<u><u>0</u></u>	<u><u>10,500</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(17,960)	12,540	(7,460)	2,810
	Beginning Fund Balance	<u>20,360</u>	<u>7,820</u>	<u>7,820</u>	<u>5,010</u>
	Ending Fund Balance	<u><u>2,400</u></u>	<u><u>20,360</u></u>	<u><u>360</u></u>	<u><u>7,820</u></u>

Courthouse Security Fund - created during the year ended September 30, 1993 for the purpose of providing security services in the form of additional security personnel, additional equipment designed to prevent unauthorized entrance to the premises, or equipment designed to detect possession of unlawful weapons on the premises. The revenue for this fund will be derived from fees assessed to individuals convicted of misdemeanor or felony criminal charges in either county or district courts.

**GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
265-45305	COUNTY CLERK PROBATE	18,000	16,000	16,000	17,247
265-45315	COUNTY CLERK CIVIL	6,300	6,000	6,000	6,530
265-45320	COUNTY CLERK CRIMINAL	5,500	5,000	5,000	5,182
265-45360	COUNTY CLERK MISCELLANEOUS	34,000	45,000	45,000	44,706
265-45600	DISTRICT CLERK	36,000	22,000	22,000	26,467
265-46000	JUSTICE OF THE PEACE	8,000	9,000	9,000	9,656
	Total Fees of Office	<u>107,800</u>	<u>103,000</u>	<u>103,000</u>	<u>109,788</u>
265-49000	INVESTMENT EARNINGS	200	20	20	48
	Total Investment Earnings	<u>200</u>	<u>20</u>	<u>20</u>	<u>48</u>
265-49950	MISCELLANEOUS REVENUE	200	300	300	400
	Total Miscellaneous Revenue	<u>200</u>	<u>300</u>	<u>300</u>	<u>400</u>
265-49970	TRANSFER IN/CASH MATCH	45,000	35,000	35,000	11,000
265-49980	CAPITAL LEASE PROCEEDS	0	23,575	0	0
	Total Other Financing Sources	<u>45,000</u>	<u>58,575</u>	<u>35,000</u>	<u>11,000</u>
	Total Revenues	<u><u>153,200</u></u>	<u><u>161,895</u></u>	<u><u>138,320</u></u>	<u><u>121,236</u></u>

**GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
265570-53100	OFFICE SUPPLIES	400	200	200	42
265570-53300	OPERATING EXPENSES	3,000	3,000	3,000	40
265570-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	4,404
	Total Supplies & Materials	<u>3,400</u>	<u>3,200</u>	<u>3,200</u>	<u>4,486</u>
265570-54000	PROFESSIONAL SERVICES	120,000	126,000	126,000	111,708
265570-54550	REPAIRS & MAINTENANCE	3,000	3,936	7,500	0
	Total Other Charges & Services	<u>123,000</u>	<u>129,936</u>	<u>133,500</u>	<u>111,708</u>
265570-55200	EQUIPMENT	5,500	23,575	0	0
	Total Capital Outlay	<u>5,500</u>	<u>23,575</u>	<u>0</u>	<u>0</u>
265750-56200	DEBT SERVICE PRINCIPAL	20,000	3,043	0	0
265750-56600	DEBT SERVICE INTEREST	1,000	521	0	0
	Total Debt Service	<u>21,000</u>	<u>3,564</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>152,900</u></u>	<u><u>160,275</u></u>	<u><u>136,700</u></u>	<u><u>116,194</u></u>
	Excess (Deficiency) of Revenues over Expenditures	300	1,620	1,620	5,042
	Beginning Fund Balance	<u>6,662</u>	<u>5,042</u>	<u>5,042</u>	<u>0</u>
	Ending Fund Balance	<u><u>6,962</u></u>	<u><u>6,662</u></u>	<u><u>6,662</u></u>	<u><u>5,042</u></u>

Justice Court Building Security Fund - to account for fees collected by the district, county, and justice courts for the purpose of providing security services to county buildings housing a justice court.

**GRAYSON COUNTY, TEXAS
JUSTICE COURT SECURITY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
266-46000	JUSTICE OF THE PEACE	3,000	3,000	3,000	3,203
	Total Fees of Office	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,203</u>
266-49000	INVESTMENT EARNINGS	350	350	350	662
	Total Investment Earnings	<u>350</u>	<u>350</u>	<u>350</u>	<u>662</u>
	Total Revenues	<u><u>3,350</u></u>	<u><u>3,350</u></u>	<u><u>3,350</u></u>	<u><u>3,865</u></u>
266570-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	0
	Total Supplies & Materials	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
266570-54550	REPAIR & MAINTENANCE	20,000	20,000	20,000	0
	Total Supplies & Materials	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
	Total Expenditures	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(36,650)	(36,650)	(36,650)	3,865
	Beginning Fund Balance	<u>38,092</u>	<u>74,742</u>	<u>74,742</u>	<u>70,877</u>
	Ending Fund Balance	<u><u>1,442</u></u>	<u><u>38,092</u></u>	<u><u>38,092</u></u>	<u><u>74,742</u></u>

Justice Court Technology Fund – to account for the receipt of fees of office collected by the Justices of the Peace, which are restricted to the enhancement of technology and computer services in the justice courts. The fee was created by the 77th Legislature, effective September 1, 2001.

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	4,200	4,200	4,200	4,651
270-46045	JP2 CRIMINAL TECHNOLOGY	2,700	2,700	2,700	2,938
270-46050	JP3 CRIMINAL TECHNOLOGY	1,500	1,500	1,500	1,678
270-46055	JP4 CRIMINAL TECHNOLOGY	1,400	1,400	1,400	1,410
Total Fees of Office		<u>9,800</u>	<u>9,800</u>	<u>9,800</u>	<u>10,677</u>
270-49000	INVESTMENT EARNINGS	50	50	50	88
Total Investment Earnings		<u>50</u>	<u>50</u>	<u>50</u>	<u>88</u>
Total Revenues		<u><u>9,850</u></u>	<u><u>9,850</u></u>	<u><u>9,850</u></u>	<u><u>10,765</u></u>

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2024 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
270511-53300	JP1 TECHNOLOGY	3,500	3,500	3,500	3,299
	Total Supplies & Materials	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,299</u>
Total JP #1 Expenditures		<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,299</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
270512-53300	JP2 TECHNOLOGY	3,500	3,500	3,500	3,299
	Total Supplies & Materials	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,299</u>
Total JP #2 Expenditures		<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,299</u></u>

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2024 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
270513-53300	JP3 TECHNOLOGY	3,500	3,500	3,500	3,299
	Total Supplies & Materials	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,299</u>
	Total JP #3 Expenditures	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,299</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
270514-53300	JP4 TECHNOLOGY	3,500	3,500	3,500	3,299
	Total Supplies & Materials	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>3,299</u>
	Total JP #4 Expenditures	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,299</u></u>
	Total Expenditures	<u><u>14,000</u></u>	<u><u>14,000</u></u>	<u><u>14,000</u></u>	<u><u>13,196</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,150)	(4,150)	(4,150)	(2,431)
	Beginning Fund Balance	<u>5,045</u>	<u>9,195</u>	<u>9,195</u>	<u>11,626</u>
	Ending Fund Balance	<u><u>895</u></u>	<u><u>5,045</u></u>	<u><u>5,045</u></u>	<u><u>9,195</u></u>

County and District Court Technology Fund – to account for the receipt of fees of office collected by the County and District Clerks, which are restricted to the purchase and maintenance of technological enhancements, and continuing education for county court, statutory county court, or district court judges and clerks regarding technological enhancements for those courts. This fee was established by the 81st Legislature, effective September 1, 2009.

**GRAYSON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
271-45357	COUNTY COURT TECHNOLOGY	2,000	2,000	2,000	2,152
271-45657	DISTRICT COURT TECHNOLOGY	2,500	2,500	2,500	2,444
	Total Fees of Office	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,596</u>
271-49000	INVESTMENT EARNINGS	50	50	50	129
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>129</u>
	Total Revenues	<u><u>4,550</u></u>	<u><u>4,550</u></u>	<u><u>4,550</u></u>	<u><u>4,725</u></u>

**GRAYSON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
2024 Adopted Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
271403-53300	COUNTY COURT TECH EXPENSES	3,000	2,500	2,500	3,400
	Total Supplies & Materials	<u>3,000</u>	<u>2,500</u>	<u>2,500</u>	<u>3,400</u>
	Total County Court Expenditures	<u><u>3,000</u></u>	<u><u>2,500</u></u>	<u><u>2,500</u></u>	<u><u>3,400</u></u>

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	4,000	3,500	3,500	2,250
	Total Supplies & Materials	<u>4,000</u>	<u>3,500</u>	<u>3,500</u>	<u>2,250</u>
	Total District Court Expenditures	<u><u>4,000</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>2,250</u></u>
	Total Expenditures	<u><u>7,000</u></u>	<u><u>6,000</u></u>	<u><u>6,000</u></u>	<u><u>5,650</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(2,450)	(1,450)	(1,450)	(925)
	Beginning Fund Balance	<u>11,209</u>	<u>12,659</u>	<u>12,659</u>	<u>13,584</u>
	Ending Fund Balance	<u><u>8,759</u></u>	<u><u>11,209</u></u>	<u><u>11,209</u></u>	<u><u>12,659</u></u>

Help America Vote Act (HAVA) Fund - The federal government was instrumental in providing funding to purchase electronic voting machines for handling elections. By contract, any revenue derived for the rental of election equipment must be separately maintained. Since revenues in this fund have been from rental of election equipment and not the original HAVA funding, these funds can be combined with fund 273 Election Services in fiscal 2023.

GRAYSON COUNTY, TEXAS
HELP AMERICA VOTE ACT (HAVA) FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
272-49520	ELECTION REIMBURSEMENTS	0	0	0	0
	Total Intergovernmental	0	0	0	0
272-49000	INVESTMENT EARNINGS	0	0	0	381
	Total Investment Earnings	0	0	0	381
	Total Revenues	0	0	0	381
272460-53750	SMALL EQUIPMENT	0	0	0	5,000
	Total Supplies & Materials	0	0	0	5,000
272460-54030	TRAINING & EDUCATION	0	0	0	4,675
	Total Other Charges & Services	0	0	0	4,675
272800-57000	TRANSFER TO OTHER FUNDS	0	40,339	44,633	0
	Total Other Charges & Services	0	40,339	44,633	0
	Total Expenditures	0	40,339	44,633	9,675
	Excess (Deficiency) of Revenues over Expenditures	0	(40,339)	(44,633)	(9,294)
	Beginning Fund Balance	0	40,339	40,339	49,633
	Ending Fund Balance	0	0	(4,294)	40,339

Election Services Contract Fund - The Texas Election Code requires that fees earned for the purposes of administering elections for political parties or other public entities be accounted for separately. The funds can be used to reimburse the County for costs incurred in administering these elections and to defray expenses of the county election officer's office in connection with election-related duties. The secretary of state prescribes regulations for the use of any surplus in this fund.

GRAYSON COUNTY, TEXAS
ELECTION SERVICES CONTRACT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
273-42030	ELECTION CONTRACT ADMIN	9,000	6,000	6,000	9,959
273-49520	ELECTION EQUIPMENT USAGE	18,000	2,000	2,000	11,850
	Total Intergovernmental	<u>27,000</u>	<u>8,000</u>	<u>8,000</u>	<u>21,809</u>
273-49970	TRANSFER IN/CASH MATCH	0	40,339	44,633	0
	Total Other Financing Sources	<u>0</u>	<u>40,339</u>	<u>44,633</u>	<u>0</u>
	Total Revenues	<u>27,000</u>	<u>48,339</u>	<u>52,633</u>	<u>21,809</u>
273460-53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
	Total Supplies & Materials	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
273460-54320	ELECTIONS	30,000	15,000	15,000	2,689
273460-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	0
	Total Other Charges & Services	<u>60,000</u>	<u>45,000</u>	<u>45,000</u>	<u>2,689</u>
	Total Expenditures	<u>65,000</u>	<u>50,000</u>	<u>50,000</u>	<u>2,689</u>
	Excess (Deficiency) of Revenues over Expenditures	(38,000)	(1,661)	2,633	19,120
	Beginning Fund Balance	<u>61,677</u>	<u>63,338</u>	<u>63,338</u>	<u>44,218</u>
	Ending Fund Balance	<u>23,677</u>	<u>61,677</u>	<u>65,971</u>	<u>63,338</u>

County Clerk Records Management and Preservation Fund - created during the fiscal year ended September 30, 1991 to collect funds to provide for the means to preserve official County Clerk documents in a more effective and efficient manner. The revenue for this fund is derived from fees charged by the County Clerk for data preservation.

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
275-45320	COUNTY CLERK CRIMINAL	100	100	100	74
275-45370	COUNTY CLERK PRESERVATION FEE	352,000	352,000	352,000	444,910
	Total Fees of Office	<u>352,100</u>	<u>352,100</u>	<u>352,100</u>	<u>444,984</u>
275-49000	INVESTMENT EARNINGS	5,000	2,000	2,000	9,474
	Total Investment Earnings	<u>5,000</u>	<u>2,000</u>	<u>2,000</u>	<u>9,474</u>
	Total Revenues	<u><u>357,100</u></u>	<u><u>354,100</u></u>	<u><u>354,100</u></u>	<u><u>454,458</u></u>

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
275403-51030	PERSONNEL SALARIES	155,415	147,278	147,278	65,505
275403-52010	SOCIAL SECURITY TAXES	11,639	10,963	10,963	4,815
275403-52020	GROUP HEALTH INSURANCE	41,400	35,640	35,640	18,810
275403-52030	RETIREMENT	14,500	13,741	13,741	6,383
275403-52040	UNEMPLOYMENT COMPENSATION	249	306	306	113
275403-52050	WORKERS COMPENSATION	74	249	249	114
Total Personnel		<u>223,277</u>	<u>208,177</u>	<u>208,177</u>	<u>95,740</u>
275403-53100	OFFICE SUPPLIES	6,000	0	0	0
275403-53200	POSTAGE	4,800	0	0	0
275403-53300	OPERATING EXPENDITURES	6,000	0	0	0
275403-53750	SMALL EQUIPMENT	10,000	10,000	10,000	0
Total Supplies & Materials		<u>26,800</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
275403-54030	TRAINING & EDUCATION	4,500	0	0	0
275403-54200	PRINTING	12,500	0	0	0
275403-54230	PRESERVATION EXPENSE	144,000	200,000	200,000	120,458
275403-54600	EQUIPMENT RENTAL	100	0	0	0
Total Other Charges & Services		<u>161,100</u>	<u>200,000</u>	<u>200,000</u>	<u>120,458</u>
275403-55200	EQUIPMENT	20,000	29,450	25,000	45,550
Total Capital Outlay		<u>20,000</u>	<u>29,450</u>	<u>25,000</u>	<u>45,550</u>
275403-56250	LEASE PRINCIPAL EXPENSE	6,300	0	0	0
275403-56650	LEASE INTEREST EXPENSE	100	0	0	0
Total Debt Service		<u>6,400</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>437,577</u>	<u>447,627</u>	<u>443,177</u>	<u>261,748</u>
Excess (Deficiency) of Revenues over Expenditures		(80,477)	(93,527)	(89,077)	192,710
Beginning Fund Balance		<u>987,390</u>	<u>1,080,917</u>	<u>1,080,917</u>	<u>888,207</u>
Ending Fund Balance		<u>906,913</u>	<u>987,390</u>	<u>991,840</u>	<u>1,080,917</u>

County Clerk Records Archive Fund - created by the 78th Legislature of 2003, this fund is used to collect funds to provide for the means to preserve and restore official County Clerk documents. Fund will be consolidated with fund 275 County Clerk Records Management in fiscal 2023.

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS ARCHIVE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	17,000	17,000	0	20,980
	Total Fees of Office	<u>17,000</u>	<u>17,000</u>	<u>0</u>	<u>20,980</u>
276-49000	INVESTMENT EARNINGS	1,000	4,697	0	2,355
	Total Investment Earnings	<u>1,000</u>	<u>4,697</u>	<u>0</u>	<u>2,355</u>
	Total Revenues	<u><u>18,000</u></u>	<u><u>21,697</u></u>	<u><u>0</u></u>	<u><u>23,335</u></u>
276403-54230	PRESERVATION EXPENSE	40,000	21,697	0	40,359
	Total Other Charges & Services	<u>40,000</u>	<u>21,697</u>	<u>0</u>	<u>40,359</u>
	Total Expenditures	<u><u>40,000</u></u>	<u><u>21,697</u></u>	<u><u>0</u></u>	<u><u>40,359</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(22,000)	0	0	(17,024)
	Beginning Fund Balance	<u>231,128</u>	<u>231,128</u>	<u>231,128</u>	<u>248,152</u>
	Ending Fund Balance	<u><u>209,128</u></u>	<u><u>231,128</u></u>	<u><u>231,128</u></u>	<u><u>231,128</u></u>

County Clerk Vital Statistics Records Preservation Fund - created by the 78th Legislature of 2003, this fund is used to collect funds to provide for the means to preserve vital statistics records maintained by the registrar, including birth, death, fetal death, marriage, divorce, and annulment records.

**GRAYSON COUNTY, TEXAS
COUNTY CLERK VITAL STATISTICS FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	9,000	9,000	9,000	9,784
	Total Fees of Office	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,784</u>
277-49000	INVESTMENT EARNINGS	200	200	200	369
	Total Investment Earnings	<u>200</u>	<u>200</u>	<u>200</u>	<u>369</u>
	Total Revenues	<u><u>9,200</u></u>	<u><u>9,200</u></u>	<u><u>9,200</u></u>	<u><u>10,153</u></u>
277403-54030	TRAINING & EDUCATION	3,000	3,000	3,000	0
277403-54230	PRESERVATION EXPENSE	15,000	20,000	20,000	0
	Total Other Charges & Services	<u>18,000</u>	<u>23,000</u>	<u>23,000</u>	<u>0</u>
	Total Expenditures	<u><u>18,000</u></u>	<u><u>23,000</u></u>	<u><u>23,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(8,800)	(13,800)	(13,800)	10,153
	Beginning Fund Balance	<u>30,562</u>	<u>44,362</u>	<u>44,362</u>	<u>34,209</u>
	Ending Fund Balance	<u><u>21,762</u></u>	<u><u>30,562</u></u>	<u><u>30,562</u></u>	<u><u>44,362</u></u>

District Clerk Records Archive Fund - created by the 81st Legislature of 2009, this fund is used to collect funds to provide for the means to preserve and restore official District Court documents.

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS RECORDS ARCHIVE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	1,500	1,526	1,000	6,340
	Total Fees of Office	<u>1,500</u>	<u>1,526</u>	<u>1,000</u>	<u>6,340</u>
278-49000	INVESTMENT EARNINGS	50	154	0	251
	Total Investment Earnings	<u>50</u>	<u>154</u>	<u>0</u>	<u>251</u>
	Total Revenues	<u><u>1,550</u></u>	<u><u>1,680</u></u>	<u><u>1,000</u></u>	<u><u>6,591</u></u>
278530-54230	PRESERVATION EXPENSE	8,500	8,568	20,000	14,796
	Total Other Charges & Services	<u>8,500</u>	<u>8,568</u>	<u>20,000</u>	<u>14,796</u>
	Total Expenditures	<u><u>8,500</u></u>	<u><u>8,568</u></u>	<u><u>20,000</u></u>	<u><u>14,796</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(6,950)	(6,888)	(19,000)	(8,205)
	Beginning Fund Balance	<u>7,254</u>	<u>14,142</u>	<u>14,142</u>	<u>22,347</u>
	Ending Fund Balance	<u><u>304</u></u>	<u><u>7,254</u></u>	<u><u>(4,858)</u></u>	<u><u>14,142</u></u>

District Clerk Records Management and Preservation Fund - created by the 78th Legislature of 2003, to collect funds to provide for the means to preserve official District Clerk documents in a more effective and efficient manner. The revenue for this fund is derived from fees charged by the District Clerk for data preservation.

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
279-45605	DISTRICT CLERK CRIMINAL	500	500	500	535
279-45665	DISTRICT CLERK PASSPORT FEE	42,000	55,000	35,000	39,270
279-46560	DIST. CLERK PRESERVATION FEE	40,000	25,000	25,000	35,125
	Total Fees of Office	<u>82,500</u>	<u>80,500</u>	<u>60,500</u>	<u>74,930</u>
279-49000	INVESTMENT EARNINGS	500	300	300	747
	Total Investment Earnings	<u>500</u>	<u>300</u>	<u>300</u>	<u>747</u>
279-49970	TRANSFER IN/CASH MATCH	0	0	0	0
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>83,000</u></u>	<u><u>80,800</u></u>	<u><u>60,800</u></u>	<u><u>75,677</u></u>

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
279530-51030	PERSONNEL SALARIES	9,000	12,000	12,000	0
279530-51080	PART-TIME	1,000	0	0	0
279530-52010	SOCIAL SECURITY TAXES	755	1,000	1,000	0
279530-52020	GROUP HEALTH INSURANCE	2,368	0	0	0
279530-52030	RETIREMENT	950	1,200	1,200	0
279530-52031	457 DEFERRED COMPENSATION	196	0	0	0
279530-52040	UNEMPLOYMENT COMPENSATION	20	0	0	0
279530-52050	WORKERS COMPENSATION	9	0	0	0
Total Personnel		<u>14,298</u>	<u>14,200</u>	<u>14,200</u>	<u>0</u>
279530-53300	OPERATING EXPENDITURES	800	0	0	0
Total Supplies & Materials		<u>800</u>	<u>0</u>	<u>0</u>	<u>0</u>
279530-54230	PRESERVATION EXPENSE	100,000	45,518	45,000	37,483
279530-54520	TELEPHONE	500	500	500	229
Total Other Charges & Services		<u>100,500</u>	<u>46,018</u>	<u>45,500</u>	<u>37,712</u>
279530-55200	EQUIPMENT	0	20,000	0	0
Total Other Charges & Services		<u>0</u>	<u>20,000</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u><u>115,598</u></u>	<u><u>80,218</u></u>	<u><u>59,700</u></u>	<u><u>37,712</u></u>
Excess (Deficiency) of Revenues over Expenditures		(32,598)	582	1,100	37,965
Beginning Fund Balance		<u>77,171</u>	<u>76,589</u>	<u>76,589</u>	<u>38,624</u>
Ending Fund Balance		<u><u>44,573</u></u>	<u><u>77,171</u></u>	<u><u>77,689</u></u>	<u><u>76,589</u></u>

Records Management and Preservation Funds - created during the fiscal year ended September 30, 1991 to collect funds to provide for the means to preserve official County records in a more effective and efficient manner. The revenue for this fund is derived from fees charged by the County and District Clerks for data preservation and storage.

**GRAYSON COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
280-45305	COUNTY CLERK PROBATE	0	0	0	1,405
280-45315	COUNTY CLERK CIVIL	0	0	0	510
280-45320	COUNTY CLERK CRIMINAL	13,000	13,000	13,000	13,421
280-45600	DISTRICT CLERK	17,000	20,000	20,000	19,180
	Total Fees of Office	<u>30,000</u>	<u>33,000</u>	<u>33,000</u>	<u>34,516</u>
280-49000	INVESTMENT EARNINGS	100	100	100	164
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>164</u>
	Total Revenues	<u><u>30,100</u></u>	<u><u>33,100</u></u>	<u><u>33,100</u></u>	<u><u>34,680</u></u>

GRAYSON COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
280401-51080	PART-TIME SALARIES	20,000	20,000	20,000	0
	Total Personnel	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
280401-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	7,393
	Total Supplies & Materials	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>7,393</u>
280401-54230	PRESERVATION EXPENSE	10,000	10,000	10,000	60,896
280401-54540	UTILITIES	0	0	0	2,687
	Total Other Charges & Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>63,583</u>
	Total Expenditures	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>70,976</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(9,900)	(6,900)	(6,900)	(36,296)
	Beginning Fund Balance	<u>12,975</u>	<u>19,875</u>	<u>19,875</u>	<u>56,171</u>
	Ending Fund Balance	<u><u>3,075</u></u>	<u><u>12,975</u></u>	<u><u>12,975</u></u>	<u><u>19,875</u></u>

Court Record Preservation Fund - created by the 81st Legislature of 2009, this fund is used to record revenues from a filing fee in civil cases in county and district courts. The fund is to be used for record preservation for the courts in the county.

**GRAYSON COUNTY, TEXAS
COURT RECORD PRESERVATION FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
281-45315	COUNTY CLERK CIVIL	0	100	100	3,730
281-45620	DISTRICT CLERK CIVIL	1,500	2,400	2,400	5,580
	Total Fees of Office	<u>1,500</u>	<u>2,500</u>	<u>2,500</u>	<u>9,310</u>
281-49000	INVESTMENT EARNINGS	100	100	100	1,585
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>1,585</u>
	Total Revenues	<u><u>1,600</u></u>	<u><u>2,600</u></u>	<u><u>2,600</u></u>	<u><u>10,895</u></u>
281401-54230	COMM CRT PRESERVATION EXPENSE	0	0	0	30,603
281403-54230	CO CLK PRESERVATION EXPENSE	20,000	50,000	70,000	0
281530-54230	DIST CLERK PRESERVATION EXPENSE	1,500	20,000	20,000	0
	Total Other Charges & Services	<u>21,500</u>	<u>70,000</u>	<u>90,000</u>	<u>30,603</u>
	Total Expenditures	<u><u>21,500</u></u>	<u><u>70,000</u></u>	<u><u>90,000</u></u>	<u><u>30,603</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(19,900)	(67,400)	(87,400)	(19,708)
	Beginning Fund Balance	<u>87,319</u>	<u>154,719</u>	<u>154,719</u>	<u>174,427</u>
	Ending Fund Balance	<u><u>67,419</u></u>	<u><u>87,319</u></u>	<u><u>67,319</u></u>	<u><u>154,719</u></u>

HAVA Security Grant Fund - To account for funds spent and received for the HAVA (Help America Vote Act) Security Grant.

**GRAYSON COUNTY, TEXAS
HAVA SECURITY GRANT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
283-49000	INVESTMENT EARNINGS	0	0	0	171
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>171</u>
	Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>171</u></u>
283460-53750	SMALL EQUIPMENT	0	0	0	18,509
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,509</u>
283460-54550	REPAIRS & MAINTENANCE	0	0	3,000	0
	Total Other Charges & Services	<u>0</u>	<u>0</u>	<u>3,000</u>	<u>0</u>
	Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,000</u></u>	<u><u>18,509</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	(3,000)	(18,338)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>18,338</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(3,000)</u></u>	<u><u>0</u></u>

Grayson County Historical Commission Fund - to account for receipts received from Grayson County and other donations. Expenditures are for historical activities in Grayson County. Historical markers are the prime activities.

**GRAYSON COUNTY, TEXAS
HISTORICAL COMMISSION
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
285-49000	INVESTMENT EARNINGS	50	50	50	98
	Total Investment Earnings	50	50	50	98
	Total Revenues	50	50	50	98
285662-53300	OPERATING EXPENSES	500	500	500	0
	Total Supplies & Materials	500	500	500	0
285662-54490	MISCELLANEOUS EXPENSE	4,500	4,500	4,500	0
	Total Other Charges & Services	4,500	4,500	4,500	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,950)	(4,950)	(4,950)	98
	Beginning Fund Balance	6,002	10,952	10,952	10,854
	Ending Fund Balance	1,052	6,002	6,002	10,952

Grayson County Protective Services for Families and Children - to account for proceeds received from state contracts, County funds and other collections that are designated for this program, which provides substitute care and other child care expenses for abused or neglected children.

**GRAYSON COUNTY, TEXAS
CHILD PROTECTIVE SERVICES
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
290-49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	0
	Total Other Financing Sources	6,500	6,500	6,500	0
	Total Revenues	6,500	6,500	6,500	0
290547-53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	0
	Total Supplies & Materials	6,500	6,500	6,500	0
	Total Expenditures	6,500	6,500	6,500	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

Court Reporter Service Fund - to assist in the payment of court reporter related services, that may include maintaining an adequate number of court reports to provide services to the courts, obtaining court reporter transcript services, purchasing court reporter equipment, or providing any other service related to the functions of a court reporter.

**GRAYSON COUNTY, TEXAS
COURT REPORTER SERVICE FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
295-45325	COURT REPORTER/STENO	30,000	28,000	28,000	30,411
295-45610	COURT REPORTER/STENO	30,000	24,000	24,000	27,490
	Total Fees of Office	<u>60,000</u>	<u>52,000</u>	<u>52,000</u>	<u>57,901</u>
	Total Revenues	<u>60,000</u>	<u>52,000</u>	<u>52,000</u>	<u>57,901</u>
295506-54270	OTHER COURT COSTS	60,000	52,000	52,000	57,901
	Total Other Charges & Services	<u>60,000</u>	<u>52,000</u>	<u>52,000</u>	<u>57,901</u>
	Total Expenditures	<u>60,000</u>	<u>52,000</u>	<u>52,000</u>	<u>57,901</u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Language Access Fund - to account for civil fees statutorily required to be collected to assist with payment of interpreter services needed in Grayson County judicial system.

**GRAYSON COUNTY, TEXAS
LANGUAGE ACCESS FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
297-45347	LANGUAGE ACCESS FEES	15,000	15,000	15,000	11,733
	Total Fees of Office	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>11,733</u>
	Total Revenues	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>11,733</u></u>
297505-54247	INTERPRETERS	15,000	15,000	15,000	11,733
	Total Other Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>11,733</u>
	Total Expenditures	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>11,733</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

Facility Fee Fund - to account for civil fees statutorily required to be collected to assist with care and maintenance of Grayson County facilities.

**GRAYSON COUNTY, TEXAS
FACILITY FEE FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
298-45400	FACILITY FUND FEES	50,000	50,000	50,000	40,380
	Total Fees of Office	50,000	50,000	50,000	40,380
	Total Revenues	50,000	50,000	50,000	40,380
298450-53300	OPERATING EXPENSES	25,000	25,000	25,000	0
	Total Supplies & Materials	25,000	25,000	25,000	0
298450-54550	REPAIRS & MAINTENANCE	25,000	25,000	25,000	0
	Total Other Charges & Services	25,000	25,000	25,000	0
	Total Expenditures	50,000	50,000	50,000	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	40,380
	Beginning Fund Balance	40,380	40,380	40,380	0
	Ending Fund Balance	40,380	40,380	40,380	40,380

Drug Court Fee Fund - created by the 78th Legislature of 2007, to collect fees pursuant to convictions in the county and district courts; the funds are to be used exclusively for the development and maintenance of drug court programs operated within the county.

GRAYSON COUNTY, TEXAS
DRUG COURT FEE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	100	100	100	185
300-45653	DISTRICT CLERK DRUG COURT FEE	1,000	1,800	1,800	2,002
	Total Fees of Office	<u>1,100</u>	<u>1,900</u>	<u>1,900</u>	<u>2,187</u>
300-49000	INVESTMENT EARNINGS	500	500	500	1,131
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>1,131</u>
300-49970	TRANSFER IN/CASH MATCH	14,000	14,000	14,000	13,076
	Total Other Financing Sources	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>13,076</u>
	Total Revenues	<u><u>15,600</u></u>	<u><u>16,400</u></u>	<u><u>16,400</u></u>	<u><u>16,394</u></u>
300585-53300	OPERATING EXPENSES	80,000	80,000	80,000	13,039
	Total Supplies & Materials	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>13,039</u>
	Total Expenditures	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>13,039</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(64,400)	(63,600)	(63,600)	3,355
	Beginning Fund Balance	<u>73,145</u>	<u>136,745</u>	<u>136,745</u>	<u>133,390</u>
	Ending Fund Balance	<u><u>8,745</u></u>	<u><u>73,145</u></u>	<u><u>73,145</u></u>	<u><u>136,745</u></u>

Veterans Court Fund - This fund accounts for receipts for the Veterans Treatment Court Program established under Government Code 124. Receipts consist of program participant fees and donations.

**GRAYSON COUNTY, TEXAS
VETERANS COURT FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
302-49000	INVESTMENT EARNINGS	100	100	100	236
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>236</u>
302-49600	DONATIONS	1,000	2,000	2,000	4,630
302-49660	PROGRAM PARTICIPANT PAYMENTS	1,000	500	500	480
	Total Miscellaneous	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>	<u>5,110</u>
302-49970	TRANSFER IN/CASH MATCH	4,500	4,500	4,500	5,564
	Total Other Financing Sources	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>5,564</u>
	Total Revenues	<u><u>6,600</u></u>	<u><u>7,100</u></u>	<u><u>7,100</u></u>	<u><u>10,910</u></u>
302585-53300	OPERATING EXPENSES	10,000	10,000	10,000	1,898
	Total Supplies & Materials	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>1,898</u>
	Total Expenditures	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>1,898</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(3,400)	(2,900)	(2,900)	9,012
	Beginning Fund Balance	<u>31,106</u>	<u>34,006</u>	<u>34,006</u>	<u>24,994</u>
	Ending Fund Balance	<u><u>27,706</u></u>	<u><u>31,106</u></u>	<u><u>31,106</u></u>	<u><u>34,006</u></u>

CSCD Bond Supervision Fund - This fund is used to account for revenue paid by defendants in cases prior to court hearings. Fees are collected by the Community Supervision and Corrections Department. These fees are used to operate the program of monitoring defendants who have been charged, but whose cases are not yet adjudicated.

**GRAYSON COUNTY, TEXAS
CSCD BOND SUPERVISION FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
304-49650	BOND SUPERVISION FEES	184,933	141,816	141,816	140,461
	Total Fees of Office	<u>184,933</u>	<u>141,816</u>	<u>141,816</u>	<u>140,461</u>
304-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	2,137
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>2,137</u>
304-49950	MISCELLANEOUS REVENUE	0	0	0	450
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>450</u>
	Total Revenues	<u><u>185,933</u></u>	<u><u>142,816</u></u>	<u><u>142,816</u></u>	<u><u>143,048</u></u>
304585-51030	PERSONNEL SALARIES	101,275	74,987	74,987	72,792
304585-52010	SOCIAL SECURITY TAXES	7,435	5,676	5,676	5,376
304585-52020	GROUP HEALTH INSURANCE	18,000	15,000	15,000	16,432
304585-52030	RETIREMENT	9,067	6,996	6,996	7,111
304585-52040	UNEMPLOYMENT INSURANCE	156	157	157	121
	Total Personnel	<u>135,933</u>	<u>102,816</u>	<u>102,816</u>	<u>101,832</u>
304585-53300	OPERATING EXPENSES	35,000	33,007	25,000	13,207
	Total Supplies & Materials	<u>35,000</u>	<u>33,007</u>	<u>25,000</u>	<u>13,207</u>
304585-54340	CONTRACT SERVICES	15,000	15,000	15,000	0
	Total Other Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
	Total Expenditures	<u><u>185,933</u></u>	<u><u>150,823</u></u>	<u><u>142,816</u></u>	<u><u>115,039</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(8,007)	0	28,009
	Beginning Fund Balance	<u>241,416</u>	<u>249,423</u>	<u>249,423</u>	<u>221,414</u>
	Ending Fund Balance	<u><u>241,416</u></u>	<u><u>241,416</u></u>	<u><u>249,423</u></u>	<u><u>249,423</u></u>

Pretrial Intervention Fund - This fund accounts for fees received for the Pretrial Intervention Program offered in Grayson County. Fees are collected by program participants and are to be used solely to administer the Pretrial Intervention Program, as directed under Code of Criminal Procedure 102.0121. An expenditure from the fund may be only be made in accordance with a budget approved by Commissioners Court.

GRAYSON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
305-49000	INVESTMENT EARNINGS	100	100	100	326
305-49655	PRETRIAL INTERVENTION FEE	5,000	8,000	8,000	8,185
	Total Miscellaneous	<u>5,100</u>	<u>8,100</u>	<u>8,100</u>	<u>8,511</u>
	Total Revenues	<u><u>5,100</u></u>	<u><u>8,100</u></u>	<u><u>8,100</u></u>	<u><u>8,511</u></u>
305585-53300	OPERATING EXPENSES	20,000	10,000	10,000	0
	Total Supplies & Materials	<u>20,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
	Total Expenditures	<u><u>20,000</u></u>	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(14,900)	(1,900)	(1,900)	8,511
	Beginning Fund Balance	<u>37,133</u>	<u>39,033</u>	<u>39,033</u>	<u>30,522</u>
	Ending Fund Balance	<u><u>22,233</u></u>	<u><u>37,133</u></u>	<u><u>37,133</u></u>	<u><u>39,033</u></u>

Specialty Court Fees Fund - This fund accounts for revenues collected on criminal cases that must be used by the county only to fund specialty court programs. Grayson County specialty court programs include Drug Court, Juvenile Drug Court, and Veterans Court.

**GRAYSON COUNTY, TEXAS
SPECIALTY COURT FEES FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
308-45353	CO. CLERK SPECIALTY COURT FEE	10,000	10,000	10,000	10,174
308-45653	DIST. CLERK SPECIALTY COURT FEE	11,000	11,000	11,000	11,102
	Total Fees of Office	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>21,276</u>
308-49000	INVESTMENT EARNINGS	100	70	70	146
	Total Investment Earnings	<u>100</u>	<u>70</u>	<u>70</u>	<u>146</u>
	Total Revenues	<u><u>21,100</u></u>	<u><u>21,070</u></u>	<u><u>21,070</u></u>	<u><u>21,422</u></u>
308800-57000	TRANSFER TO OTHER FUNDS	21,000	21,000	21,000	21,422
	Total Transfers	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>	<u>21,422</u>
	Total Expenditures	<u><u>21,000</u></u>	<u><u>21,000</u></u>	<u><u>21,000</u></u>	<u><u>21,422</u></u>
	Excess (Deficiency) of Revenues over Expenditures	100	70	70	0
	Beginning Fund Balance	<u>70</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>170</u></u>	<u><u>70</u></u>	<u><u>70</u></u>	<u><u>0</u></u>

Dispute Resolution System Fund - to account for civil fees statutorily required to be collected for use by Grayson County Dispute Resolution System, established effective January 1, 2022 by Commissioners Court.

**GRAYSON COUNTY, TEXAS
DISPUTE RESOLUTION SYSTEM FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
309-45382	CO COURT DISPUTE RESOL FEES	18,000	20,000	20,000	16,320
309-45682	DIST COURT DISPUTE RESOL FEES	20,000	17,000	17,000	13,965
309-46082	JUSTICE COURT DISPUTE RES FEES	15,000	12,000	12,000	9,460
	Total Fees of Office	<u>53,000</u>	<u>49,000</u>	<u>49,000</u>	<u>39,745</u>
	Total Revenues	<u>53,000</u>	<u>49,000</u>	<u>49,000</u>	<u>39,745</u>
309501-54270	CCL1 DISPUTE RESOLUTION COSTS	6,000	5,000	5,000	0
309502-54270	CCL2 DISPUTE RESOLUTION COSTS	6,000	5,000	5,000	0
309505-54270	15TH DISPUTE RESOLUTION COSTS	11,000	10,000	10,000	1,146
309506-54270	59TH DISPUTE RESOLUTION COSTS	11,000	10,000	10,000	3,362
309508-54270	397TH DISPUTE RESOLUTION COSTS	11,000	10,000	10,000	2,779
309511-54270	JP1 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309512-54270	JP2 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309513-54270	JP3 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309514-54270	JP4 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
	Total Other Charges & Services	<u>49,000</u>	<u>44,000</u>	<u>44,000</u>	<u>7,287</u>
	Total Expenditures	<u>49,000</u>	<u>44,000</u>	<u>44,000</u>	<u>7,287</u>
	Excess (Deficiency) of Revenues over Expenditures	4,000	5,000	5,000	32,458
	Beginning Fund Balance	<u>37,458</u>	<u>32,458</u>	<u>32,458</u>	<u>0</u>
	Ending Fund Balance	<u>41,458</u>	<u>37,458</u>	<u>37,458</u>	<u>32,458</u>

District Attorney Hot Check Fund - This fund accounts for fees collected by the District Attorney under the "Hot Check" statute. Expenditures from this fund shall be expended at the sole discretion of the District Attorney and may be used only to defray the salaries and expenses of the prosecutor's office.

**GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
310-45220	HOT CHECK FEES	3,000	5,000	5,000	4,643
	Total Fees of Office	<u>3,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,643</u>
	Total Revenues	<u><u>3,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>4,643</u></u>
310540-51030	PERSONNEL SALARIES	0	4,170	4,170	4,185
310540-52010	SOCIAL SECURITY TAXES	0	287	287	289
310540-52030	RETIREMENT	0	406	406	426
310540-52031	457 RETIREMENT	0	183	183	174
310540-52040	UNEMPLOYMENT INSURANCE	0	9	9	7
310540-52050	WORKERS COMPENSATION	0	7	7	7
	Total Personnel	<u>0</u>	<u>5,062</u>	<u>5,062</u>	<u>5,088</u>
310540-53300	OPERATING EXPENSES	3,000	1,000	1,000	0
	Total Supplies & Materials	<u>3,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
	Total Expenditures	<u><u>3,000</u></u>	<u><u>6,062</u></u>	<u><u>6,062</u></u>	<u><u>5,088</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(1,062)	(1,062)	(445)
	Beginning Fund Balance	<u>2,758</u>	<u>3,820</u>	<u>3,820</u>	<u>4,265</u>
	Ending Fund Balance	<u><u>2,758</u></u>	<u><u>2,758</u></u>	<u><u>2,758</u></u>	<u><u>3,820</u></u>

District Attorney Forfeiture Fund - to account for receipts of forfeited properties, as enabled by House Bill 65 of the 71st Texas Legislature, which amended Chapter 59 in the Code of Criminal Procedure. Resources may be used for the official purposes of the District Attorney's office.

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
315-43400	FORFEITURE FUNDS	15,000	15,000	15,000	24,488
	Total Intergovernmental	15,000	15,000	15,000	24,488
315-49000	INVESTMENT EARNINGS	500	500	500	694
	Total Investment Earnings	500	500	500	694
	Total Revenues	15,500	15,500	15,500	38,029

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
315540-51030	PERSONNEL SALARIES	10,432	14,602	13,772	13,825
315540-52010	SOCIAL SECURITY TAXES	780	1,084	1,014	1,008
315540-52020	GROUP HEALTH INSURANCE	1,727	2,478	2,478	0
315540-52030	RETIREMENT	1,025	1,457	1,367	1,435
315540-52031	457 DEFERRED COMP EXPENSE	561	893	893	865
315540-52040	UNEMPLOYMENT COMPENSATION	17	34	29	23
315540-52050	WORKERS COMPENSATION	8	22	17	18
Total Personnel		14,550	20,570	19,570	17,174
315540-53300	OPERATING EXPENSES	10,000	9,000	10,000	1,734
315540-53585	VEHICLE MAINTENANCE	500	500	500	0
Total Supplies & Materials		10,500	9,500	10,500	1,734
315540-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,375
315540-54550	REPAIRS & MAINTENANCE	500	500	500	0
Total Other Charges & Services		3,500	3,500	3,500	1,375
315540-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	5,869
Total Intergovernmental		10,000	10,000	10,000	5,869
315800-57000	TRANSFER TO OTHER FUNDS	0	0	0	0
Total Transfers		0	0	0	0
Total Expenditures		38,550	43,570	43,570	26,152
Excess (Deficiency) of Revenues over Expenditures		(23,050)	(28,070)	(28,070)	11,877
Beginning Fund Balance		55,731	83,801	83,801	71,924
Ending Fund Balance		32,681	55,731	55,731	83,801

Law Library Fund - to account for the receipt of library fees of office collected by the County clerk and the District clerk which are restricted to payment of the cost of maintaining the County law library information system.

**GRAYSON COUNTY, TEXAS
LAW LIBRARY FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
320-45300	COUNTY CLERK	45,000	50,000	50,000	50,890
320-45615	DISTRICT CLERK	50,000	40,000	40,000	42,525
	Total Fees of Office	<u>95,000</u>	<u>90,000</u>	<u>90,000</u>	<u>93,415</u>
320-49000	INVESTMENT EARNINGS	0	0	0	485
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>485</u>
	Total Revenues	<u><u>95,000</u></u>	<u><u>90,000</u></u>	<u><u>90,000</u></u>	<u><u>93,900</u></u>
320543-51030	PERSONNEL SALARIES	90,000	90,000	90,000	70,000
320543-52010	SOCIAL SECURITY TAXES	5,000	6,000	6,000	5,355
320543-52020	GROUP HEALTH INSURANCE	0	12,000	12,000	30,900
320543-52030	RETIREMENT	0	7,000	7,000	7,000
	Total Personnel	<u>95,000</u>	<u>115,000</u>	<u>115,000</u>	<u>113,255</u>
	Total Expenditures	<u><u>95,000</u></u>	<u><u>115,000</u></u>	<u><u>115,000</u></u>	<u><u>113,255</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(25,000)	(25,000)	(19,355)
	Beginning Fund Balance	<u>282</u>	<u>25,282</u>	<u>25,282</u>	<u>44,637</u>
	Ending Fund Balance	<u><u>282</u></u>	<u><u>282</u></u>	<u><u>282</u></u>	<u><u>25,282</u></u>

District Attorney State Supplemental Fund - to account for funds received under the provisions of Government Code 46.004, which states, "Each state prosecutor is entitled to receive not less than \$22,500 a year from the state to be used by the prosecutor to help defray the salaries and expenses of the office. The money may not be used to supplement the prosecutor's salary."

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY STATE SUPPLEMENTAL FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
325-43000	STATE GRANT REVENUE	22,500	22,500	22,500	22,500
	Total Intergovernmental	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
	Total Revenues	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>
325540-51030	PERSONNEL SALARIES	18,387	18,275	18,275	18,233
325540-52010	SOCIAL SECURITY TAXES	1,351	1,308	1,308	1,305
325540-52030	RETIREMENT	1,794	1,806	1,806	1,896
325540-52031	457 DEFERRED COMP EXPENSE	923	1,054	1,054	1,015
325540-52040	UNEMPLOYMENT COMPENSATION	30	38	38	31
325540-52050	WORKERS COMPENSATION	15	19	19	20
	Total Personnel	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
	Total Expenditures	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

District Attorney Domestic Violence Grant Fund - to account for the proceeds and expenditures for this Criminal Justice Division State Grant. Resources are to be used to fund a domestic violence investigator to work with local police agencies in training their officers in the proper investigation and treatment of domestic violence incidents. Matching funds are provided by the County.

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY DOMESTIC VIOLENCE GRANT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
336-43000	STATE GRANT REVENUE	33,536	33,536	31,875	30,727
	Total Intergovernmental	<u>33,536</u>	<u>33,536</u>	<u>31,875</u>	<u>30,727</u>
336-49970	TRANSFER IN/CASH MATCH	59,063	54,468	56,129	51,723
	Total Other Financing Sources	<u>59,063</u>	<u>54,468</u>	<u>56,129</u>	<u>51,723</u>
	Total Revenues	<u><u>92,599</u></u>	<u><u>88,004</u></u>	<u><u>88,004</u></u>	<u><u>82,450</u></u>
336544-51030	PERSONNEL SALARIES	63,572	60,522	60,522	56,716
336544-52010	SOCIAL SECURITY TAXES	4,474	4,260	4,260	3,998
336544-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
336544-52030	RETIREMENT	6,332	6,028	6,028	5,914
336544-52031	457 DEFERRED COMP EXPENSE	4,291	4,085	4,085	3,828
336544-52040	UNEMPLOYMENT COMPENSATION	102	127	127	94
336544-52050	WORKERS COMPENSATION	28	22	22	20
	Total Personnel	<u>92,599</u>	<u>88,004</u>	<u>88,004</u>	<u>82,450</u>
	Total Expenditures	<u><u>92,599</u></u>	<u><u>88,004</u></u>	<u><u>88,004</u></u>	<u><u>82,450</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

District Attorney Victim's Coordinator Grant Fund - to account for the proceeds and expenditures for a grant provided by the Office of the Attorney General to fund staffing to assist victims of crime with the legal process. Matching is provided by the County. (Note: Grant was not awarded for fiscal 2023; therefore, funding will be provided solely by the County. Program will be continued and the County will re-apply for the grant.)

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY VICTIM'S COORDINATOR GRANT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
337-43000	STATE GRANT REVENUE	0	0	0	0
	Total Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
337-49970	TRANSFER IN/CASH MATCH	79,089	75,123	75,123	34,330
	Total Other Financing Sources	<u>79,089</u>	<u>75,123</u>	<u>75,123</u>	<u>34,330</u>
	Total Revenues	<u><u>79,089</u></u>	<u><u>75,123</u></u>	<u><u>75,123</u></u>	<u><u>34,330</u></u>
337544-51030	PERSONNEL SALARIES	54,250	51,627	51,627	48,218
337544-52010	SOCIAL SECURITY TAXES	4,040	3,832	3,832	3,564
337544-52020	GROUP HEALTH INSURANCE	13,800	12,960	12,960	11,880
337544-52030	RETIREMENT	5,214	4,961	4,961	4,852
337544-52031	457 DEFERRED COMP EXPENSE	1,628	1,549	1,549	1,446
337544-52040	UNEMPLOYMENT COMPENSATION	87	108	108	80
337544-52050	WORKERS COMPENSATION	70	86	86	87
	Total Personnel	<u>79,089</u>	<u>75,123</u>	<u>75,123</u>	<u>70,127</u>
	Total Expenditures	<u><u>79,089</u></u>	<u><u>75,123</u></u>	<u><u>75,123</u></u>	<u><u>70,127</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(35,797)
	Beginning Fund Balance	<u>39</u>	<u>39</u>	<u>39</u>	<u>35,836</u>
	Ending Fund Balance	<u><u>39</u></u>	<u><u>39</u></u>	<u><u>39</u></u>	<u><u>39</u></u>

Victim Notification Grant Fund - to account for grant funds for the State Automated Victim Notification Service (SAVNS) program. This grant program was created by a contract between the Office of the Attorney General and Grayson County. With these funds, the County provides relevant offender release information, notification of relevant court settings or events, promotes public safety and supports the rights of victims of crimes.

GRAYSON COUNTY, TEXAS
VICTIM NOTIFICATION GRANT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
361-43000	STATE GRANT REVENUE	30,000	30,000	30,000	30,144
	Total Intergovernmental	30,000	30,000	30,000	30,144
	Total Revenues	30,000	30,000	30,000	30,144
361544-54000	PROFESSIONAL SERVICES	30,000	30,000	30,000	30,144
	Total Other Charges & Services	30,000	30,000	30,000	30,144
	Total Expenditures	30,000	30,000	30,000	30,144
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

Interlocal Emergency Management - to support inter-jurisdictional emergency management and disaster relief services between the County and the Cities of Denison and Sherman, Texas, including without limitation, planning, recovery, public education and information, citizen preparedness, training, organizational development and operational support.

GRAYSON COUNTY, TEXAS
INTERLOCAL EMERGENCY MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366-43000	STATE GRANT REVENUE	49,000	61,000	55,000	0
	Total Intergovernmental	<u>89,000</u>	<u>101,000</u>	<u>95,000</u>	<u>40,000</u>
	Total Revenues	<u><u>89,000</u></u>	<u><u>101,000</u></u>	<u><u>95,000</u></u>	<u><u>40,000</u></u>

GRAYSON COUNTY, TEXAS
INTERLOCAL EMERGENCY MANAGEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	15,000	50,000	15,744
366615-53400	UNIFORMS	1,000	1,000	1,000	0
366615-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	0
366615-53750	SMALL EQUIPMENT	5,000	5,000	15,000	3,704
	Total Supplies & Materials	<u>58,000</u>	<u>23,000</u>	<u>68,000</u>	<u>19,448</u>
366615-54000	PROFESSIONAL SERVICES	49,000	61,000	91,000	0
366615-54030	TRAINING & EDUCATION	5,000	5,000	5,000	4,243
366615-54080	LOCAL TRAVEL	1,000	1,000	1,000	0
366615-54520	TELEPHONE	3,600	3,600	3,600	0
	Total Other Charges & Services	<u>58,600</u>	<u>70,600</u>	<u>100,600</u>	<u>4,243</u>
	Total Expenditures	<u><u>116,600</u></u>	<u><u>93,600</u></u>	<u><u>168,600</u></u>	<u><u>23,691</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(27,600)	7,400	(73,600)	16,309
	Beginning Fund Balance	<u>190,624</u>	<u>183,224</u>	<u>183,224</u>	<u>166,915</u>
	Ending Fund Balance	<u><u>163,024</u></u>	<u><u>190,624</u></u>	<u><u>109,624</u></u>	<u><u>183,224</u></u>

American Rescue Plan Fund - to account for receipts of federal funds under the American Rescue Plan of 2021. The American Rescue Plan established the Coronavirus State and Local Fiscal Recovery Funds program, which provides support to state and local governments in responding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses.

**GRAYSON COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
374-43200	FEDERAL GRANT REVENUE	9,903,953	5,000,000	13,858,823	11,387,194
	Total Intergovernmental	9,903,953	5,000,000	13,858,823	11,387,194
374-49000	INVESTMENT EARNINGS	100,000	227,494	60,000	122,385
	Total Investment Earnings	100,000	227,494	60,000	122,385
	Total Revenues	10,003,953	5,227,494	13,918,823	11,509,579

GRAYSON COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
374615-51030	PERSONNEL SALARIES	0	0	0	54,390
374615-51080	PART-TIME	0	0	0	450
374615-52010	SOCIAL SECURITY TAXES	0	0	0	4,022
374615-52020	GROUP HEALTH INSURANCE	0	0	0	11,840
374615-52030	RETIREMENT	0	0	0	5,461
374615-52031	457 DEFERRED COMP EXPENSE	0	0	0	670
374615-52040	UNEMPLOYMENT COMPENSATION	0	0	0	82
374615-52050	WORKERS COMPENSATION	0	0	0	734
		<u>0</u>	<u>0</u>	<u>0</u>	<u>77,648</u>
374615-53300	OPERATING EXPENDITURES	0	0	0	44,779
374615-53750	SMALL EQUIPMENT	0	0	0	671
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>45,450</u>
374615-55100	IMPROVEMENTS	<u>10,376,872</u>	<u>5,000,000</u>	<u>15,991,863</u>	<u>1,264,096</u>
	Total Capital Outlay	<u>10,376,872</u>	<u>5,000,000</u>	<u>15,991,863</u>	<u>1,264,096</u>
374800-57000	TRANSFER TO OTHER FUNDS	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000,000</u>
	Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000,000</u>
	Total Expenditures	<u>10,376,872</u>	<u>5,000,000</u>	<u>15,991,863</u>	<u>11,387,194</u>
	Excess (Deficiency) of Revenues over Expenditures	(372,919)	227,494	(2,073,040)	122,385
	Beginning Fund Balance	<u>372,919</u>	<u>145,425</u>	<u>145,425</u>	<u>23,040</u>
	Ending Fund Balance	<u>(0)</u>	<u>372,919</u>	<u>(1,927,615)</u>	<u>145,425</u>

Sheriff Drug Forfeiture - to account for receipts of forfeited properties, as enabled by House Bill 65 of the 71st Texas Legislature, which amended Chapter 59 in the Code of Criminal Procedure. Resources may be used for law enforcement purposes.

**GRAYSON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
380-43400	FORFEITED FUNDS	2,000	2,000	2,000	0
	Total Intergovernmental	2,000	2,000	2,000	0
380-49000	INVESTMENT EARNINGS	100	100	100	370
	Total Investment Earnings	100	100	100	370
380-49500	SALE OF FIXED ASSETS	0	0	0	32,084
	Total Miscellaneous Revenue	0	0	0	32,084
	Total Revenues	2,100	2,100	2,100	32,454
380550-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	8,390
	Total Supplies & Materials	20,000	20,000	20,000	8,390
380550-55400	GUNS	6,200	0	0	0
	Total Capital Outlay	6,200	0	0	0
380550-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	5,000
	Total Intergovernmental	10,000	10,000	10,000	5,000
	Total Expenditures	36,200	30,000	30,000	13,390
	Excess (Deficiency) of Revenues over Expenditures	(34,100)	(27,900)	(27,900)	19,064
	Beginning Fund Balance	36,862	64,762	64,762	45,698
	Ending Fund Balance	2,762	36,862	36,862	64,762

Sheriff Commissary Fund - to account for cash receipts received from the operation of the jail commissary. Expenditures are restricted to those items that directly benefit County jail inmates, at the sole discretion of the County Sheriff.

GRAYSON COUNTY, TEXAS
SHERIFF COMMISSARY FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
385-49000	INVESTMENT EARNINGS	3,000	1,500	1,500	4,424
	Total Investment Earnings	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	<u>4,424</u>
385-49780	JAIL COMMISSARY	300,000	275,000	275,000	290,582
	Total Miscellaneous Revenue	<u>300,000</u>	<u>275,000</u>	<u>275,000</u>	<u>290,582</u>
	Total Revenues	<u><u>303,000</u></u>	<u><u>276,500</u></u>	<u><u>276,500</u></u>	<u><u>295,006</u></u>
385550-51030	PERSONNEL SALARIES	30,000	0	0	0
	Total Personnel	<u>30,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
385550-53300	OPERATING EXPENDITURES	250,000	285,045	250,000	112,532
	Total Supplies & Materials	<u>250,000</u>	<u>285,045</u>	<u>250,000</u>	<u>112,532</u>
385550-54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
	Total Other Charges & Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
385550-55200	EQUIPMENT	50,000	0	0	0
385550-55250	VEHICLES	0	42,500	42,500	39,449
	Total Capital Outlay	<u>50,000</u>	<u>42,500</u>	<u>42,500</u>	<u>39,449</u>
	Total Expenditures	<u><u>331,000</u></u>	<u><u>328,545</u></u>	<u><u>293,500</u></u>	<u><u>151,981</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(28,000)	(52,045)	(17,000)	143,025
	Beginning Fund Balance	<u>480,442</u>	<u>532,487</u>	<u>532,487</u>	<u>389,462</u>
	Ending Fund Balance	<u><u>452,442</u></u>	<u><u>480,442</u></u>	<u><u>515,487</u></u>	<u><u>532,487</u></u>

Sheriff Federal Forfeiture - to account for receipt of funds provided through a Federal Equitable Sharing Agreement to be used for law enforcement purposes.

GRAYSON COUNTY, TEXAS
SHERIFF FEDERAL FORFEITURE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
390-43400	FORFEITED FUNDS	5,000	33,000	5,000	69,702
	Total Intergovernmental	5,000	33,000	5,000	69,702
	Total Revenues	5,000	33,000	5,000	69,702
390550-53300	OPERATING EXPENDITURES	25,000	24,000	24,000	13,000
	Total Supplies & Materials	25,000	24,000	24,000	13,000
390550-55200	EQUIPMENT	40,000	24,275	0	0
	Total Capital Outlay	40,000	24,275	0	0
	Total Expenditures	65,000	48,275	24,000	13,000
	Excess (Deficiency) of Revenues over Expenditures	(60,000)	(15,275)	(19,000)	56,702
	Beginning Fund Balance	69,671	84,946	84,946	28,244
	Ending Fund Balance	9,671	69,671	65,946	84,946

Grayson County Public Health Funds - to account for all financial resources of the Grayson County Health Department. Funding is provided by federal and state grants and contracts, fees, and County funds for use in the following programs: Family Planning; Wellness; Preventive Health; Women, Infant and Child Care; Environmental Health; Communicable Disease Control; Tuberculosis Control; Public Health Emergency Preparedness; Immunizations; COVID-19 related programs in Public Health Emergency Preparedness, Women, Infant and Child Care, Vaccinations, and Confinement. Beginning with fiscal 2023 budget, the Local Provider Participation Fund was established as a separate special revenue fund to account for payments from institutional care providers to fund intergovernmental transfers for indigent health care. This activity was previously tracked in balance sheet general fund accounts.

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
402-44120	MEDICAID - TITLE XIX	3,500	5,500	5,500	5,803
	Total Intergovernmental	3,500	5,500	5,500	5,803
402-44200	PATIENT FEES	15,000	15,000	15,000	13,649
402-44270	FAMILY PLAN MAC GRANT	11,000	15,000	15,000	10,304
	Total Fees	26,000	30,000	30,000	23,953
402-49970	TRANSFERS IN	34,400	21,000	21,000	16,701
	Total Other Financing Sources	34,400	21,000	21,000	16,701
	Total Revenues	63,900	56,500	56,500	46,457

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
402601-51030	PERSONNEL SALARIES	8,259	5,139	5,139	6,678
402601-51080	PART-TIME	10,581	6,835	6,835	3,139
402601-52010	SOCIAL SECURITY TAXES	1,397	880	880	742
402601-52020	GROUP HEALTH INSURANCE	1,683	1,015	1,015	1,350
402601-52030	RETIREMENT	1,818	1,167	1,167	983
402601-52031	457 DEFERRED COMP EXPENSE	651	530	530	248
402601-52040	UNEMPLOYMENT COMPENSATION	30	25	25	16
402601-52050	WORKERS COMPENSATION	50	23	23	21
Total Personnel		24,469	15,614	15,614	13,177
402601-53100	OFFICE SUPPLIES	700	450	450	587
402601-53200	POSTAGE	200	230	230	116
402601-53300	OPERATING EXPENDITURES	2,500	2,500	2,500	1,738
402601-53350	JANITORIAL	1,900	1,900	1,900	1,897
402601-53390	MEDICATIONS	3,500	3,500	3,500	1,663
402601-53450	MEDICAL SUPPLIES	2,100	2,100	2,100	2,091
Total Supplies & Materials		10,900	10,680	10,680	8,092
402601-54000	PROFESSIONAL SERVICES	100	100	100	0
402601-54030	TRAINING & EDUCATION	100	100	100	0
402601-54080	LOCAL TRAVEL	25	25	25	0
402601-54220	DUES & PUBLICATIONS	100	100	100	80
402601-54300	LIABILITY INSURANCE	500	500	500	0
402601-54340	CONTRACT SERVICES	23,000	23,000	23,000	20,535
402601-54410	LAB & X-RAY SERVICES	2,500	4,000	4,000	2,703
402601-54520	TELEPHONE	250	250	250	227

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
402601-54540	UTILITIES	1,600	1,600	1,600	1,708
402601-54600	EQUIPMENT RENTAL	0	0	400	(66)
Total Other Charges & Services		<u>28,175</u>	<u>29,675</u>	<u>30,075</u>	<u>25,187</u>
402601-56250	LEASE PRINCIPAL EXPENSE	300	300	0	248
402601-56650	LEASE INTEREST EXPENSE	100	100	0	0
Total Debt Service		<u>400</u>	<u>400</u>	<u>0</u>	<u>248</u>
Total Expenditures		<u>63,944</u>	<u>56,369</u>	<u>56,369</u>	<u>46,704</u>
Excess (Deficiency) of Revenues over Expenditures		(44)	131	131	(247)
Beginning Fund Balance		<u>131</u>	<u>0</u>	<u>0</u>	<u>247</u>
Ending Fund Balance		<u>87</u>	<u>131</u>	<u>131</u>	<u>0</u>

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
403-44030	RAINEY TRUST	102,000	70,000	70,000	78,184
	Total Intergovernmental	<u>102,000</u>	<u>70,000</u>	<u>70,000</u>	<u>78,184</u>
403-44200	PATIENT FEES	2,500	2,500	2,500	1,970
403-44203	PRE EMPLOYMENT MED FEES	800	500	500	606
	Total Fees	<u>3,300</u>	<u>3,000</u>	<u>3,000</u>	<u>2,576</u>
	Total Revenues	<u><u>105,300</u></u>	<u><u>73,000</u></u>	<u><u>73,000</u></u>	<u><u>80,760</u></u>

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
403601-51030	PERSONNEL SALARIES	26,297	42,939	42,939	21,576
403601-51080	PART-TIME	17,974	6,354	6,354	3,107
403601-52010	SOCIAL SECURITY TAXES	3,283	3,624	3,624	1,808
403601-52020	GROUP HEALTH INSURANCE	5,360	8,480	8,480	4,751
403601-52030	RETIREMENT	4,273	4,803	4,803	2,513
403601-52031	457 DEFERRED COMP EXPENSE	1,530	2,181	2,181	1,044
403601-52040	UNEMPLOYMENT COMPENSATION	71	104	104	41
403601-52050	WORKERS COMPENSATION	117	96	96	53
Total Personnel		58,905	68,581	68,581	34,893
403601-53100	OFFICE SUPPLIES	500	500	500	349
403601-53200	POSTAGE	150	150	150	12
403601-53300	OPERATING EXPENDITURES	2,000	2,000	2,000	1,677
403601-53350	JANITORIAL	1,300	1,300	1,300	958
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	1,649
Total Supplies & Materials		7,500	5,500	5,500	4,645
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	20,385
403601-54030	TRAINING & EDUCATION	150	150	150	0
403601-54080	LOCAL TRAVEL	100	100	100	0
403601-54180	ADVERTISING	300	300	300	0
403601-54220	DUES & PUBLICATIONS	100	100	100	80
403601-54300	LIABILITY INSURANCE	300	850	850	915
403601-54410	LAB & X-RAY SERVICES	1,000	2,500	2,500	1,266
403601-54520	TELEPHONE	550	550	550	530
403601-54540	UTILITIES	1,400	1,400	1,400	1,297

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
403601-54600	EQUIPMENT RENTAL	0	0	300	(136)
	Total Other Charges & Services	<u>28,900</u>	<u>30,950</u>	<u>31,250</u>	<u>24,337</u>
403601-56250	LEASE PRINCIPAL EXPENSE	250	250	0	207
403601-56650	LEASE INTEREST EXPENSE	50	50	0	0
	Total Debt Service	<u>300</u>	<u>300</u>	<u>0</u>	<u>207</u>
	Total Expenditures	<u>95,605</u>	<u>105,331</u>	<u>105,331</u>	<u>64,082</u>
	Excess (Deficiency) of Revenues over Expenditures	9,695	(32,331)	(32,331)	16,678
	Beginning Fund Balance	<u>326,732</u>	<u>359,063</u>	<u>359,063</u>	<u>342,385</u>
	Ending Fund Balance	<u>336,427</u>	<u>326,732</u>	<u>326,732</u>	<u>359,063</u>

**GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	101,360
	Total Intergovernmental	<u>100,516</u>	<u>100,516</u>	<u>100,516</u>	<u>101,360</u>
405-49970	TRANSFERS IN	0	0	0	0
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>100,516</u></u>	<u><u>100,516</u></u>	<u><u>100,516</u></u>	<u><u>101,360</u></u>

**GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
405601-51030	PERSONNEL SALARIES	73,581	74,670	74,670	71,717
405601-51080	PART-TIME	44	23	23	26
405601-52010	SOCIAL SECURITY TAXES	5,459	5,491	5,491	5,185
405601-52020	GROUP HEALTH INSURANCE	14,997	14,746	14,746	11,769
405601-52030	RETIREMENT	7,107	7,277	7,277	7,419
405601-52031	457 DEFERRED COMP EXPENSE	2,544	3,305	3,305	4,306
405601-52040	UNEMPLOYMENT COMPENSATION	118	157	157	121
405601-52050	WORKERS COMPENSATION	194	146	146	150
Total Personnel		<u>104,044</u>	<u>105,815</u>	<u>105,815</u>	<u>100,693</u>
405601-53100	OFFICE SUPPLIES	150	200	200	111
405601-53300	OPERATING EXPENDITURES	500	500	500	751
405601-53350	JANITORIAL	325	325	325	0
405601-53450	MEDICAL SUPPLIES	500	500	500	780
Total Supplies & Materials		<u>1,475</u>	<u>1,525</u>	<u>1,525</u>	<u>1,642</u>
405601-54080	LOCAL TRAVEL	100	100	100	0
405601-54520	TELEPHONE	200	200	200	204
405601-54540	UTILITIES	300	300	300	300
405601-54600	EQUIPMENT RENTAL	0	0	50	(52)
Total Other Charges & Services		<u>600</u>	<u>600</u>	<u>650</u>	<u>452</u>
405601-56250	LEASE PRINCIPAL EXPENSE	50	50	0	55
405601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		<u>50</u>	<u>50</u>	<u>0</u>	<u>55</u>
Total Expenditures		<u>106,169</u>	<u>107,990</u>	<u>107,990</u>	<u>102,842</u>
Excess (Deficiency) of Revenues over Expenditures		(5,653)	(7,474)	(7,474)	(1,482)
Beginning Fund Balance		<u>20,884</u>	<u>28,358</u>	<u>28,358</u>	<u>29,840</u>
Ending Fund Balance		<u>15,231</u>	<u>20,884</u>	<u>20,884</u>	<u>28,358</u>

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	969,410	1,048,788	834,061	828,173
	Total Intergovernmental	969,410	1,048,788	834,061	828,173
	Total Revenues	969,410	1,048,788	834,061	828,173

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
407601-51030	PERSONNEL SALARIES	633,705	594,387	610,387	451,955
407601-51080	PART-TIME	50,585	41,470	41,470	13,383
407601-52010	SOCIAL SECURITY TAXES	48,936	46,647	46,647	32,736
407601-52020	GROUP HEALTH INSURANCE	177,701	168,559	168,559	110,284
407601-52030	RETIREMENT	65,679	62,694	62,694	47,334
407601-52031	457 DEFERRED COMP EXPENSE	19,663	20,082	20,082	19,376
407601-52040	UNEMPLOYMENT COMPENSATION	1,094	1,370	1,370	771
407601-52050	WORKERS COMPENSATION	1,870	1,326	1,326	998
Total Personnel		999,233	936,535	952,535	676,837
407601-53100	OFFICE SUPPLIES	8,500	8,500	8,500	826
407601-53200	POSTAGE	1,500	1,500	1,500	941
407601-53300	OPERATING EXPENSES	15,500	59,313	15,500	127,936
407601-53350	JANITORIAL SUPPLIES	12,000	12,000	12,000	9,123
407601-53450	MEDICAL SUPPLIES	5,000	5,000	5,000	0
407601-53560	GAS & OIL	3,500	3,500	3,500	0
407601-53585	VEHICLE MAINTENANCE	3,176	3,176	3,176	20
Total Supplies & Materials		49,176	92,989	49,176	138,846

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
407601-54000	PROFESSIONAL SERVICES	26,698	26,698	26,698	0
407601-54030	TRAINING & EDUCATION	9,382	9,382	9,382	9,792
407601-54080	LOCAL TRAVEL	3,000	3,000	3,000	389
407601-54180	ADVERTISING	2,500	2,500	2,500	324
407601-54200	PRINTING	2,000	2,000	2,000	0
407601-54220	DUES AND PUBLICATIONS	1,500	1,500	1,500	215
407601-54300	LIABILITY & CASUALTY INSURANCE	1,000	1,000	1,000	224
407601-54340	CONTRACT SERVICES	10,000	10,000	10,000	0
407601-54520	TELEPHONE	5,500	5,500	5,500	6,589
407601-54540	UTILITIES	10,000	10,000	10,000	10,050
407601-54600	EQUIPMENT RENTAL	700	700	2,900	522
	Total Other Charges & Services	<u>72,280</u>	<u>72,280</u>	<u>74,480</u>	<u>28,105</u>
407601-56250	LEASE PRINCIPAL EXPENSE	2,100	2,100	0	1,604
407601-56650	LEASE INTEREST EXPENSE	100	100	0	3
	Total Debt Service	<u>2,200</u>	<u>2,200</u>	<u>0</u>	<u>1,607</u>
	Total Expenditures	<u>1,122,889</u>	<u>1,104,004</u>	<u>1,076,191</u>	<u>845,395</u>
	Excess (Deficiency) of Revenues over Expenditures	(153,479)	(55,216)	(242,130)	(17,222)
	Beginning Fund Balance	<u>153,490</u>	<u>208,706</u>	<u>208,706</u>	<u>225,928</u>
	Ending Fund Balance	<u>11</u>	<u>153,490</u>	<u>(33,424)</u>	<u>208,706</u>

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
408-44220	FOOD HANDLERS FEES	25,000	20,000	20,000	27,910
408-44230	RESTAURANT PERMIT FEES	200,000	190,000	190,000	212,840
408-44240	FOOD MANAGERS FEES	75,000	75,000	75,000	85,365
408-44330	MISCELLANEOUS E.H. FEES	55,000	55,000	55,000	56,430
	Total Fees	<u>355,000</u>	<u>340,000</u>	<u>340,000</u>	<u>382,545</u>
408-49970	TRANSFERS IN	128,000	0	0	0
	Total Transfers In	<u>128,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>483,000</u>	<u>340,000</u>	<u>340,000</u>	<u>382,545</u>

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
408601-51030	PERSONNEL SALARIES	349,066	294,055	294,055	274,224
408601-51080	PART-TIME	22,620	15,063	15,063	484
408601-52010	SOCIAL SECURITY TAXES	27,386	28,369	28,369	19,667
408601-52020	GROUP HEALTH INSURANCE	85,394	80,438	80,438	63,048
408601-52030	RETIREMENT	36,703	37,996	37,996	27,978
408601-52031	457 DEFERRED COMP EXPENSE	11,707	13,127	13,127	11,619
408601-52040	UNEMPLOYMENT COMPENSATION	611	829	829	459
408601-52050	WORKERS COMPENSATION	744	694	694	509
Total Personnel		534,231	470,571	470,571	397,988
408601-53100	OFFICE SUPPLIES	2,000	2,500	2,500	997
408601-53200	POSTAGE	1,200	1,500	1,500	816
408601-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	9,361
408601-53350	JANITORIAL	3,500	3,500	3,500	3,330
Total Supplies & Materials		16,700	17,500	17,500	14,504
408601-54000	PROFESSIONAL SERVICES	1,500	2,000	2,000	0
408601-54030	TRAINING & EDUCATION	5,000	3,500	3,500	2,728
408601-54080	LOCAL TRAVEL	2,000	3,200	3,200	927
408601-54180	ADVERTISING	0	0	0	0
408601-54200	PRINTING	200	400	400	71
408601-54220	DUES & PUBLICATIONS	800	800	800	447
408601-54520	TELEPHONE	3,700	3,500	3,500	3,436
408601-54540	UTILITIES	3,000	2,900	2,900	3,141
408601-54550	REPAIR & MAINTENANCE	1,500	1,500	1,500	2,628
408601-54600	EQUIPMENT RENTAL	500	500	1,200	495
408601-54900	CREDIT CARD PROCESSING FEES	1,600	1,600	1,600	1,452
Total Other Charges & Services		19,800	19,900	20,600	15,325

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
408601-56250	LEASE PRINCIPAL EXPENSE	650	650	0	561
408601-56650	LEASE INTEREST EXPENSE	50	50	0	1
Total Debt Service		<u>700</u>	<u>700</u>	<u>0</u>	<u>562</u>
Total Expenditures		<u>571,431</u>	<u>508,671</u>	<u>508,671</u>	<u>428,379</u>
Excess (Deficiency) of Revenues over Expenditures		(88,431)	(168,671)	(168,671)	(45,834)
Beginning Fund Balance		<u>89,540</u>	<u>258,211</u>	<u>258,211</u>	<u>304,045</u>
Ending Fund Balance		<u>1,109</u>	<u>89,540</u>	<u>89,540</u>	<u>258,211</u>

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
409-44280	IMMUNIZATION CLINIC FEES	13,000	20,000	20,000	14,195
409-44285	FLU FEES	2,500	2,500	2,500	975
409-44320	LAB FEES & PRESCRIPTIONS	2,500	3,500	3,500	2,740
Total Fees		<u>18,000</u>	<u>26,000</u>	<u>26,000</u>	<u>17,910</u>
409-49970	TRANSFERS IN	40,820	11,500	11,500	0
Total Other Financing Sources		<u>40,820</u>	<u>11,500</u>	<u>11,500</u>	<u>0</u>
Total Revenues		<u><u>58,820</u></u>	<u><u>37,500</u></u>	<u><u>37,500</u></u>	<u><u>17,910</u></u>

GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2024 Adopted Budget

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
409601-51030	PERSONNEL SALARIES	17,468	12,287	12,287	13,768
409601-51080	PART-TIME	3,766	11,430	11,430	2,091
409601-52010	SOCIAL SECURITY TAXES	1,574	1,744	1,744	1,198
409601-52020	GROUP HEALTH INSURANCE	3,560	2,426	2,426	2,706
409601-52030	RETIREMENT	2,050	2,311	2,311	1,605
409601-52031	457 DEFERRED COMP EXPENSE	734	1,049	1,049	464
409601-52040	UNEMPLOYMENT COMPENSATION	34	50	50	27
409601-52050	WORKERS COMPENSATION	56	46	46	33
Total Personnel		29,242	31,343	31,343	21,892
409601-53100	OFFICE SUPPLIES	350	450	450	353
409601-53200	POSTAGE	250	450	450	186
409601-53300	OPERATING EXPENDITURES	500	300	300	351
409601-53350	JANITORIAL	1,400	1,700	1,700	1,521
409601-53390	MEDICATIONS	5,000	9,500	9,500	5,128
409601-53450	MEDICAL SUPPLIES	500	600	600	227
Total Supplies & Materials		8,000	13,000	13,000	7,766
409601-54030	TRAINING & EDUCATION	100	100	100	0
409601-54080	LOCAL TRAVEL	50	50	50	0
409601-54180	ADVERTISING	100	200	200	0
409601-54200	PRINTING	25	50	50	0
409601-54220	DUES & PUBLICATIONS	50	100	100	80
409601-54300	LIABILITY INSURANCE	50	50	50	0
409601-54340	CONTRACT SERVICES	150	150	150	150
409601-54410	LAB & X-RAY SERVICES	250	250	250	0
409601-54520	TELEPHONE	350	350	350	326
409601-54540	UTILITIES	1,600	1,500	1,500	1,675
409601-54600	EQUIPMENT RENTAL	0	0	350	(123)
Total Other Charges & Services		2,725	2,800	3,150	2,108
409601-56250	LEASE PRINCIPAL EXPENSE	250	300	0	268
409601-56650	LEASE INTEREST EXPENSE	50	50	0	0
Total Debt Service		300	350	0	268
Total Communicable Disease Expenditures		40,267	47,493	47,493	32,034

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2024 Adopted Budget**

DEPT 602: FLU

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
409602-51030	ASSISTANTS	5,022	8,452	8,452	4,317
409602-51080	PART-TIME	267	0	0	205
409602-52010	SOCIAL SECURITY TAXES	392	621	621	341
409602-52020	GROUP HEALTH INSURANCE	1,024	1,669	1,669	968
409602-52030	RETIREMENT	511	823	823	459
409602-52031	457 DEFERRED COMP EXPENSE	183	374	374	161
409602-52040	UNEMPLOYMENT COMPENSATION	8	18	18	7
409602-52050	WORKERS COMPENSATION	14	16	16	10
Total Personnel		7,421	11,973	11,973	6,468
409602-53100	OFFICE SUPPLIES	50	50	50	0
409602-53200	POSTAGE	20	25	25	0
409602-53300	OPERATING EXPENSES	75	75	75	0
409602-53390	MEDICATIONS	3,000	5,000	5,000	1,800
409602-53450	MEDICAL SUPPLIES	500	700	700	0
Total Supplies & Materials		3,645	5,850	5,850	1,800
409602-54080	LOCAL TRAVEL	100	150	150	11
409602-54180	ADVERTISING	25	25	25	0
409602-54540	UTILITIES	25	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	0
Total Other Charges & Services		185	235	235	11
Total FLU Expenditures		11,251	18,058	18,058	8,279
Total Expenditures		51,518	65,551	65,551	40,313
Excess (Deficiency) of Revenues over Expenditures		7,302	(28,051)	(28,051)	(22,403)
Beginning Fund Balance		(7,294)	20,757	20,757	43,160
Ending Fund Balance		8	(7,294)	(7,294)	20,757

**GRAYSON COUNTY, TEXAS
STATE TUBERCULOSIS CONTROL GRANT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
410-44070	STATE CONTRACT	28,846	28,832	28,832	16,751
	Total Intergovernmental	28,846	28,832	28,832	16,751
410-44200	PATIENT FEES	250	250	250	330
	Total Fees	250	250	250	330
410-49970	TRANSFERS IN	0	0	0	2,216
	Total Other Financing Sources	0	0	0	2,216
	Total Revenues	29,096	29,082	29,082	19,297

**GRAYSON COUNTY, TEXAS
STATE TUBERCULOSIS CONTROL GRANT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
410601-51030	PERSONNEL SALARIES	12,875	14,192	14,192	13,057
410601-51080	PART-TIME	774	0	0	120
410601-52010	SOCIAL SECURITY TAXES	1,012	1,043	1,043	974
410601-52020	GROUP HEALTH INSURANCE	2,624	2,803	2,803	2,603
410601-52030	RETIREMENT	1,317	1,383	1,383	1,341
410601-52031	457 DEFERRED COMP EXPENSE	472	628	628	582
410601-52040	UNEMPLOYMENT COMPENSATION	22	30	30	23
410601-52050	WORKERS COMPENSATION	36	28	28	27
Total Personnel		<u>19,132</u>	<u>20,107</u>	<u>20,107</u>	<u>18,727</u>
410601-53100	OFFICE SUPPLIES	50	58	58	0
410601-53300	OPERATING EXPENDITURES	400	424	424	400
Total Supplies & Materials		<u>450</u>	<u>482</u>	<u>482</u>	<u>400</u>
410601-54340	CONTRACT SERVICES	2,000	2,000	2,000	613
410601-54410	LAB & X-RAY SERVICES	440	600	600	275
410601-54430	CLINIC FEES	150	200	200	0
410601-54600	EQUIPMENT RENTAL	15	0	0	2
Total Other Charges & Services		<u>2,605</u>	<u>2,800</u>	<u>2,800</u>	<u>890</u>
Total Expenditures		<u><u>22,187</u></u>	<u><u>23,389</u></u>	<u><u>23,389</u></u>	<u><u>20,017</u></u>
Excess (Deficiency) of Revenues over Expenditures		6,909	5,693	5,693	(720)
Beginning Fund Balance		<u>5,693</u>	<u>0</u>	<u>0</u>	<u>720</u>
Ending Fund Balance		<u><u>12,602</u></u>	<u><u>5,693</u></u>	<u><u>5,693</u></u>	<u><u>0</u></u>

**GRAYSON COUNTY, TEXAS
FEDERAL TUBERCULOSIS CONTROL GRANT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
411-43200	FEDERAL GRANT REVENUE	12,808	15,583	15,583	16,860
	Total Intergovernmental	12,808	15,583	15,583	16,860
411-49970	TRANSFERS IN	7,080	0	0	3,352
	Total Other Financing Sources	7,080	0	0	3,352
	Total Revenues	19,888	15,583	15,583	20,212

GRAYSON COUNTY, TEXAS
FEDERAL TUBERCULOSIS CONTROL GRANT
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
411601-51030	PERSONNEL SALARIES	12,914	8,679	8,679	12,328
411601-52010	SOCIAL SECURITY TAXES	958	638	638	866
411601-52020	GROUP HEALTH INSURANCE	2,632	1,714	1,714	2,116
411601-52030	RETIREMENT	1,246	846	846	1,285
411601-52031	457 DEFERRED COMP EXPENSE	446	384	384	827
411601-52040	UNEMPLOYMENT COMPENSATION	21	18	18	21
411601-52050	WORKERS COMPENSATION	34	17	17	26
Total Personnel		<u>18,251</u>	<u>12,296</u>	<u>12,296</u>	<u>17,469</u>
411601-53300	OPERATING EXPENDITURES	119	197	197	363
Total Supplies & Materials		<u>119</u>	<u>197</u>	<u>197</u>	<u>363</u>
411601-54340	CONTRACT SERVICES	1,200	3,400	3,400	2,400
Total Other Charges & Services		<u>1,200</u>	<u>3,400</u>	<u>3,400</u>	<u>2,400</u>
Total Expenditures		<u>19,570</u>	<u>15,893</u>	<u>15,893</u>	<u>20,232</u>
Excess (Deficiency) of Revenues over Expenditures		318	(310)	(310)	(20)
Beginning Fund Balance		<u>(310)</u>	<u>0</u>	<u>0</u>	<u>20</u>
Ending Fund Balance		<u>8</u>	<u>(310)</u>	<u>(310)</u>	<u>0</u>

**GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
412-44080	STATE CONTRACT	115,872	115,872	115,872	124,345
	Total Intergovernmental	<u>115,872</u>	<u>115,872</u>	<u>115,872</u>	<u>124,345</u>
412-49970	TRANSFERS IN	11,450	0	0	0
	Total Other Financing Sources	<u>11,450</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>127,322</u></u>	<u><u>115,872</u></u>	<u><u>115,872</u></u>	<u><u>124,345</u></u>

GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
412601-51030	PERSONNEL SALARIES	77,336	66,246	66,246	83,131
412601-51080	PART-TIME	1,548	0	0	240
412601-52010	SOCIAL SECURITY TAXES	5,849	4,870	4,870	6,062
412601-52020	GROUP HEALTH INSURANCE	15,762	13,082	13,082	15,144
412601-52030	RETIREMENT	7,614	6,454	6,454	8,347
412601-52031	457 DEFERRED COMP EXPENSE	2,726	2,931	2,931	2,447
412601-52040	UNEMPLOYMENT COMPENSATION	126	139	139	147
412601-52050	WORKERS COMPENSATION	208	129	129	141
Total Personnel		<u>111,169</u>	<u>93,851</u>	<u>93,851</u>	<u>115,659</u>
412601-53100	OFFICE SUPPLIES	3,457	1,705	1,705	710
412601-53300	OPERATING EXPENDITURES	1,000	1,000	1,000	859
412601-53350	JANITORIAL	1,656	1,656	1,656	1,414
412601-53750	SMALL EQUIPMENT	2,164	2,600	2,600	0
412601-53900	INDIRECT EXPENSES	0	0	0	0
Total Supplies & Materials		<u>8,277</u>	<u>6,961</u>	<u>6,961</u>	<u>2,983</u>
412601-54030	TRAINING & EDUCATION	3,303	3,890	3,890	343
412601-54080	LOCAL TRAVEL	345	156	156	14
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	1,596	1,596	1,596	1,580
412601-54540	UTILITIES	1,560	1,560	1,560	1,483
412601-54600	EQUIPMENT RENTAL	200	200	1,100	(201)
Total Other Charges & Services		<u>13,004</u>	<u>13,402</u>	<u>14,302</u>	<u>9,219</u>
412601-56250	LEASE PRINCIPAL EXPENSE	800	800	0	246
412601-56650	LEASE INTEREST EXPENSE	100	100	0	0
Total Debt Service		<u>900</u>	<u>900</u>	<u>0</u>	<u>246</u>
Total Expenditures		<u>133,350</u>	<u>115,114</u>	<u>115,114</u>	<u>128,107</u>
Excess (Deficiency) of Revenues over Expenditures		(6,028)	758	758	(3,762)
Beginning Fund Balance		<u>6,043</u>	<u>5,285</u>	<u>5,285</u>	<u>9,047</u>
Ending Fund Balance		<u>15</u>	<u>6,043</u>	<u>6,043</u>	<u>5,285</u>

**GRAYSON COUNTY, TEXAS
IMMUNIZATION FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
415-44010	IMMUNIZATION GRANT	10,000	12,000	12,000	10,304
415-44150	MEDICAID	2,300	2,500	2,500	3,273
	Total Intergovernmental	<u>12,300</u>	<u>14,500</u>	<u>14,500</u>	<u>13,577</u>
415-47000	PATIENT FEES	10,000	9,000	9,000	8,520
	Total Fees	<u>10,000</u>	<u>9,000</u>	<u>9,000</u>	<u>8,520</u>
415-49970	TRANSFERS IN	49,520	39,540	33,500	20,370
	Total Other Financing Sources	<u>49,520</u>	<u>39,540</u>	<u>33,500</u>	<u>20,370</u>
	Total Revenues	<u><u>71,820</u></u>	<u><u>63,040</u></u>	<u><u>57,000</u></u>	<u><u>42,467</u></u>

GRAYSON COUNTY, TEXAS
IMMUNIZATION FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
415601-51030	PERSONNEL SALARIES	26,055	36,485	36,485	22,879
415601-51080	PART-TIME	18,950	0	0	3,110
415601-52010	SOCIAL SECURITY TAXES	3,337	2,682	2,682	1,963
415601-52020	GROUP HEALTH INSURANCE	5,310	7,205	7,205	3,484
415601-52030	RETIREMENT	4,344	3,555	3,555	2,590
415601-52031	457 DEFERRED COMP EXPENSE	1,555	1,614	1,614	506
415601-52040	UNEMPLOYMENT COMPENSATION	72	77	77	43
415601-52050	WORKERS COMPENSATION	119	71	71	56
Total Personnel		<u>59,742</u>	<u>51,689</u>	<u>51,689</u>	<u>34,631</u>
415601-53100	OFFICE SUPPLIES	600	600	600	705
415601-53200	POSTAGE	100	150	150	14
415601-53300	OPERATING EXPENDITURES	4,000	4,500	4,500	2,963
415601-53350	JANITORIAL	1,000	1,100	1,100	890
415601-53390	MEDICATIONS	200	200	200	250
415601-53450	MEDICAL SUPPLIES	1,300	1,700	1,700	1,197
415601-53750	SMALL EQUIPMENT	2,000	0	0	0
Total Supplies & Materials		<u>9,200</u>	<u>8,250</u>	<u>8,250</u>	<u>6,019</u>
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	200	200	200	0
415601-54080	LOCAL TRAVEL	400	500	500	244
415601-54200	PRINTING	25	50	50	0
415601-54300	LIABILITY INSURANCE	100	200	200	111
415601-54520	TELEPHONE	600	600	600	635
415601-54540	UTILITIES	850	850	850	878
415601-54600	EQUIPMENT RENTAL	500	500	700	564
Total Other Charges & Services		<u>2,675</u>	<u>2,900</u>	<u>3,100</u>	<u>2,432</u>
415601-56250	LEASE PRINCIPAL EXPENSE	200	200	0	152
Total Debt Service		<u>200</u>	<u>200</u>	<u>0</u>	<u>152</u>
Total Expenditures		<u>71,817</u>	<u>63,039</u>	<u>63,039</u>	<u>43,234</u>
Excess (Deficiency) of Revenues over Expenditures		3	1	(6,039)	(767)
Beginning Fund Balance		1	(0)	(0)	767
Ending Fund Balance		<u>4</u>	<u>1</u>	<u>(6,039)</u>	<u>(0)</u>

GRAYSON COUNTY, TEXAS
COVID-19 CONFINEMENT GRANT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
418-44070	STATE GRANT REVENUE	369,217	235,679	0	0
	Total Intergovernmental	<u>369,217</u>	<u>235,679</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>369,217</u></u>	<u><u>235,679</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
418580-51030	PERSONNEL SALARIES	91,182	87,186	0	0
418580-51080	PART-TIME	4,720	0	0	0
418580-52010	SOCIAL SECURITY TAXES	9,295	6,670	0	0
418580-52020	GROUP HEALTH INSURANCE	25,595	27,016	0	0
418580-52030	RETIREMENT	12,191	8,720	0	0
418580-52031	457 DEFERRED COMP EXPENSE	3,223	5,800	0	0
418580-52040	UNEMPLOYMENT COMPENSATION	202	150	0	0
418580-52050	WORKERS COMPENSATION	1,254	1,270	0	0
	Total Personnel	<u>147,662</u>	<u>136,812</u>	<u>0</u>	<u>0</u>
418580-53300	OPERATING EXPENDITURES	31,789	67,191	0	0
	Total Supplies & Materials	<u>31,789</u>	<u>67,191</u>	<u>0</u>	<u>0</u>
418580-54340	CONTRACT SERVICES	6,100	5,800	0	0
418580-54520	TELEPHONE	2,000	1,800	0	0
	Total Other Charges & Services	<u>8,100</u>	<u>7,600</u>	<u>0</u>	<u>0</u>
418580-55100	IMPROVEMENTS	181,666	0	0	0
418580-55200	EQUIPMENT	0	24,076	0	0
	Total Capital	<u>181,666</u>	<u>24,076</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>369,217</u></u>	<u><u>235,679</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**GRAYSON COUNTY, TEXAS
COVID-19 VACCINATION FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
419-43000	STATE GRANT REVENUE	277,071	690,301	690,301	172,929
	Total Intergovernmental	<u>277,071</u>	<u>690,301</u>	<u>690,301</u>	<u>172,929</u>
	Total Revenues	<u><u>277,071</u></u>	<u><u>690,301</u></u>	<u><u>690,301</u></u>	<u><u>172,929</u></u>
419601-51030	PERSONNEL SALARIES	97,761	345,000	345,000	87,302
419601-51080	PART-TIME	34,486	77,000	77,000	21,790
419601-52010	SOCIAL SECURITY TAXES	9,806	31,000	31,000	8,102
419601-52020	GROUP HEALTH INSURANCE	19,925	68,000	68,000	17,164
419601-52030	RETIREMENT	12,765	43,000	43,000	10,999
419601-52031	457 DEFERRED COMP EXPENSE	4,570	16,000	16,000	3,399
419601-52040	UNEMPLOYMENT COMPENSATION	211	800	800	179
419601-52050	WORKERS COMPENSATION	348	1,501	1,501	226
	Total Personnel	<u>179,872</u>	<u>582,301</u>	<u>582,301</u>	<u>149,161</u>
419601-53300	OPERATING EXPENDITURES	11,000	15,000	15,000	1,478
419601-53750	SMALL EQUIPMENT	1,000	25,000	25,000	6,936
	Total Supplies & Materials	<u>12,000</u>	<u>40,000</u>	<u>40,000</u>	<u>8,414</u>
419601-54080	LOCAL TRAVEL	8,000	8,000	8,000	13
419601-54340	CONTRACT SERVICES	45,250	50,000	50,000	3,000
	Total Other Charges & Services	<u>53,250</u>	<u>58,000</u>	<u>58,000</u>	<u>3,013</u>
419601-55200	EQUIPMENT	1,000	10,000	10,000	3,605
	Total Capital	<u>1,000</u>	<u>10,000</u>	<u>10,000</u>	<u>3,605</u>
	Total Expenditures	<u><u>246,122</u></u>	<u><u>690,301</u></u>	<u><u>690,301</u></u>	<u><u>164,193</u></u>
	Excess (Deficiency) of Revenues over Expenditures	30,949	0	0	8,736
	Beginning Fund Balance	<u>19,208</u>	<u>19,208</u>	<u>19,208</u>	<u>10,472</u>
	Ending Fund Balance	<u><u>50,157</u></u>	<u><u>19,208</u></u>	<u><u>19,208</u></u>	<u><u>19,208</u></u>

**GRAYSON COUNTY, TEXAS
HEALTH DEPARTMENT CONTINGENCY
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
420-49000	INVESTMENT EARNINGS	2,000	18,000	2,000	7,466
	Total Investment Earnings	<u>2,000</u>	<u>18,000</u>	<u>2,000</u>	<u>7,466</u>
	Total Revenues	<u><u>2,000</u></u>	<u><u>18,000</u></u>	<u><u>2,000</u></u>	<u><u>7,466</u></u>
420601-53300	OPERATING EXPENDITURES	45,000	20,000	45,000	0
	Total Supplies & Materials	<u>45,000</u>	<u>20,000</u>	<u>45,000</u>	<u>0</u>
	Total Expenditures	<u><u>45,000</u></u>	<u><u>20,000</u></u>	<u><u>45,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(43,000)	(2,000)	(43,000)	7,466
	Beginning Fund Balance	<u>68,824</u>	<u>70,824</u>	<u>70,824</u>	<u>63,358</u>
	Ending Fund Balance	<u><u>25,824</u></u>	<u><u>68,824</u></u>	<u><u>27,824</u></u>	<u><u>70,824</u></u>

GRAYSON COUNTY, TEXAS
HEALTH - LOCAL PROVIDER PARTICIPATION FUND (LPPF)
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
450-44190	LPPF CONTRIBUTIONS	0	4,048,828	0	7,971,572
	Total Miscellaneous	0	4,048,828	0	7,971,572
	Total Revenues	0	4,048,828	0	7,971,572
450601-54452	INTERGOVERNMENTAL PAYMENTS	3,650,425	12,941,968	12,941,968	13,691,084
	Total Other Charges & Services	3,650,425	12,941,968	12,941,968	13,691,084
	Total Expenditures	3,650,425	12,941,968	12,941,968	13,691,084
	Excess (Deficiency) of Revenues over Expenditures	(3,650,425)	(8,893,140)	(12,941,968)	(5,719,512)
	Beginning Fund Balance	3,650,425	12,543,565	12,543,565	18,263,077
	Ending Fund Balance	0	3,650,425	(398,403)	12,543,565

Juvenile Post Adjudication Services - to account for the operations of Grayson Post (Juvenile Boot Camp). Funds are governed by the Juvenile Board and fees charged to other counties for juvenile services at this facility fully support the operations.

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
500-43000	STATE GRANT REVENUE	116,000	0	0	0
500-43340	CONTRACT RESIDENTIAL	4,100,000	4,300,000	4,300,000	3,359,864
500-43350	STATE REIMBURSEMENT FOR FOOD	160,000	160,000	160,000	59,119
	Total Intergovernmental	<u>4,376,000</u>	<u>4,460,000</u>	<u>4,460,000</u>	<u>3,418,983</u>
500-41800	LEASES REVENUE	76,000	78,000	0	78,307
500-49500	SALE OF FIXED ASSETS	0	0	0	178
500-49950	MISCELLANEOUS REVENUE	0	0	90,000	0
	Total Miscellaneous	<u>76,000</u>	<u>78,000</u>	<u>90,000</u>	<u>78,485</u>
500-49000	INVESTMENT EARNINGS	0	0	0	332
500-49200	INTEREST INCOME - LEASES	21,020	12,000	0	21,829
	Total Investment Earnings	<u>21,020</u>	<u>12,000</u>	<u>0</u>	<u>22,161</u>
	Total Revenues	<u><u>4,473,020</u></u>	<u><u>4,550,000</u></u>	<u><u>4,550,000</u></u>	<u><u>3,519,629</u></u>

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
500545-51010	ELECTED OFFICIAL SALARIES	0	35,000	35,000	34,933
500545-51030	PERSONNEL SALARIES	2,153,089	1,849,472	1,874,472	1,528,593
500545-51050	COMPENSATORY TIME	15,000	0	0	0
500545-51080	PART TIME SALARIES	0	17,285	17,285	15,081
500545-52010	SOCIAL SECURITY TAXES	194,788	177,807	179,807	158,137
500545-52020	GROUP HEALTH INSURANCE	609,502	547,650	550,850	457,486
500545-52030	RETIREMENT	250,788	230,356	232,856	216,390
500545-52031	457 DEFERRED COMPENSATION	45,658	54,348	54,748	48,255
500545-52040	UNEMPLOYMENT INSURANCE	4,077	4,951	5,051	3,529
500545-52050	WORKERS COMPENSATION	28,637	29,419	29,519	24,798
Total Personnel		3,301,539	2,946,288	2,979,588	2,487,202
500545-53100	OFFICE SUPPLIES	7,500	7,500	7,500	6,632
500545-53200	POSTAGE	500	200	200	47
500545-53300	OPERATING EXPENSES	26,250	25,175	25,000	27,861
500545-53350	JANITORIAL SUPPLIES	15,750	15,000	15,000	14,257
500545-53400	UNIFORMS	5,250	5,000	5,000	4,734
500545-53560	GAS, OIL, ETC.	14,000	10,000	10,000	13,317
500545-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	2,103
500545-53590	REPAIR & MAINTENANCE	0	0	0	18,598
500545-53670	BEDDING & LINENS	2,000	2,000	2,000	900
500545-53680	GROCERIES	45,000	82,500	45,000	36,482
500545-53685	GROCERIES - NATL SCHOOL LUNCH	180,000	160,000	160,000	173,696
500545-53750	SMALL EQUIPMENT	0	5,000	5,000	4,660
Total Supplies & Materials		301,250	317,375	279,700	303,287

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
500545-54000	PROFESSIONAL SERVICES	78,750	75,000	75,000	73,210
500545-54030	TRAINING & EDUCATION	15,000	15,000	15,000	10,142
500545-54080	LOCAL TRAVEL	0	0	0	1,293
500545-54200	PRINTING	1,000	1,000	1,000	0
500545-54300	LIABILITY INSURANCE	49,140	42,000	42,000	23,760
500545-54420	MEDICAL	5,000	5,000	5,000	2,878
500545-54490	MISCELLANEOUS	0	0	0	2,128
500545-54520	TELEPHONE	4,000	4,000	4,000	2,932
500545-54540	UTILITIES	100,000	80,000	80,000	92,567
500545-54550	REPAIRS & MAINTENANCE	30,000	50,000	50,000	24,124
500545-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	278
500545-54610	PROPERTY RENTAL	25,652	24,200	24,200	24,135
500545-54620	SERVICE CONTRACTS	7,500	7,500	7,500	5,705
	Total Other Charges & Services	<u>318,042</u>	<u>305,700</u>	<u>305,700</u>	<u>263,152</u>
500545-55100	IMPROVEMENTS	45,000	13,959	51,459	0
500545-55200	EQUIPMENT	32,000	47,644	47,572	0
500545-55250	VEHICLES	0	64,000	64,000	0
	Total Capital Outlay	<u>77,000</u>	<u>125,603</u>	<u>163,031</u>	<u>0</u>
500750-56600	DEBT SERVICE INTEREST	49,886	52,776	52,776	55,553
	Total Debt Service	<u>49,886</u>	<u>52,776</u>	<u>52,776</u>	<u>55,553</u>
500800-57000	TRANSFERS TO OTHER FUNDS	75,114	145,524	72,224	69,447
	Total Transfers Out	<u>75,114</u>	<u>145,524</u>	<u>72,224</u>	<u>69,447</u>
	Total Expenditures	<u><u>4,122,831</u></u>	<u><u>3,893,266</u></u>	<u><u>3,853,019</u></u>	<u><u>3,178,641</u></u>
	Excess (Deficiency) of Revenues over Expenditures	350,189	656,734	696,981	340,988
	Beginning Fund Balance	<u>1,183,290</u>	<u>526,556</u>	<u>526,556</u>	<u>185,568</u>
	Ending Fund Balance	<u><u>1,533,479</u></u>	<u><u>1,183,290</u></u>	<u><u>1,223,537</u></u>	<u><u>526,556</u></u>

Juvenile Drug Court Donation Fund - to account for donations to the Juvenile Drug Court Program.

GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT DONATIONS
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
515-49000	INVESTMENT EARNINGS	0	0	0	38
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>38</u>
515-49970	TRANSFER IN/CASH MATCH	2,500	2,500	2,500	2,782
	Total Other Financing Sources	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,782</u>
	Total Revenues	<u><u>2,500</u></u>	<u><u>2,500</u></u>	<u><u>2,500</u></u>	<u><u>2,820</u></u>
515545-53300	OPERATING EXPENSES	5,000	5,000	5,000	1,040
	Total Supplies & Materials	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,040</u>
	Total Expenditures	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>1,040</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(2,500)	(2,500)	(2,500)	1,780
	Beginning Fund Balance	<u>4,631</u>	<u>7,131</u>	<u>7,131</u>	<u>5,351</u>
	Ending Fund Balance	<u><u>2,131</u></u>	<u><u>4,631</u></u>	<u><u>4,631</u></u>	<u><u>7,131</u></u>

Juvenile Drug Court Grant Fund - To account for a federal grant obtained to support the Juvenile Drug Court Program. Grant funding is provided by the Office of Justice Programs and cash match is provided by the County.

GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT GRANT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
516-43200	FEDERAL GRANT REVENUE	186,284	140,625	140,625	70,399
	Total Intergovernmental	<u>186,284</u>	<u>140,625</u>	<u>140,625</u>	<u>70,399</u>
516-49970	TRANSFERS IN/CASH MATCH	61,547	46,875	46,875	23,466
	Total Other Financing Sources	<u>61,547</u>	<u>46,875</u>	<u>46,875</u>	<u>23,466</u>
	Total Revenues	<u><u>247,831</u></u>	<u><u>187,500</u></u>	<u><u>187,500</u></u>	<u><u>93,865</u></u>

GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT GRANT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
516545-51030	PERSONNEL SALARIES	115,481	68,000	68,000	70,863
516545-51080	PART-TIME	0	0	0	6,426
516545-52010	SOCIAL SECURITY TAXES	4,261	0	0	0
516545-52020	GROUP HEALTH INSURANCE	13,800	0	0	0
516545-52030	RETIREMENT	5,233	0	0	0
516545-52040	UNEMPLOYMENT INSURANCE	90	0	0	0
516545-52050	WORKERS COMPENSATION	760	0	0	0
Total Personnel		<u>139,625</u>	<u>68,000</u>	<u>68,000</u>	<u>77,289</u>
516545-53100	SUPPLIES	3,500	3,500	3,500	698
516545-53300	OPERATING EXPENSES	8,000	8,000	8,000	2,091
516545-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>11,500</u>	<u>11,500</u>	<u>11,500</u>	<u>2,789</u>
516545-54000	PROFESSIONAL SERVICES	66,706	70,000	70,000	1,625
516545-54030	TRAINING & EDUCATION	30,000	38,000	38,000	5,366
516545-54080	TRAVEL	0	0	0	6,091
516545-54111	CONTRACT SERVICES	0	0	0	705
Total Other Charges		<u>96,706</u>	<u>108,000</u>	<u>108,000</u>	<u>13,787</u>
Total Expenditures		<u>247,831</u>	<u>187,500</u>	<u>187,500</u>	<u>93,865</u>
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Juvenile Justice Alternative Education Program - To account for revenues and expenditures relating to the Juvenile Justice Alternative Program School scheduled to open August 2023 in accordance with Texas statutes.

GRAYSON COUNTY, TEXAS
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
518-43100	STATE GRANT REVENUE	200,000	0	0	0
	Total Intergovernmental	200,000	0	0	0
518-49660	PROGRAM PARTICIPANT PAYMENTS	75,000	0	0	0
	Total Miscellaneous Revenues	75,000	0	0	0
518-49970	TRANSFERS IN/CASH MATCH	124,537	134,300	0	0
	Total Other Financing Sources	124,537	134,300	0	0
	Total Revenues	399,537	134,300	0	0

GRAYSON COUNTY, TEXAS
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
518545-51030	PERSONNEL SALARIES	256,459	12,864	0	0
518545-52010	SOCIAL SECURITY TAXES	7,991	984	0	0
518545-52020	GROUP HEALTH INSURANCE	20,700	2,347	0	0
518545-52030	RETIREMENT	10,546	1,186	0	0
518545-52031	457 RETIREMENT	3,164	557	0	0
518545-52040	UNEMPLOYMENT INSURANCE	176	24	0	0
518545-52050	WORKERS COMPENSATION	328	38	0	0
	Total Personnel	<u>299,364</u>	<u>18,000</u>	<u>0</u>	<u>0</u>
518545-53300	OPERATING EXPENSES	20,000	22,000	0	0
518545-53680	GROCERIES	0	11,300	0	0
518545-53750	SMALL EQUIPMENT	3,500	0	0	0
	Total Supplies & Materials	<u>23,500</u>	<u>33,300</u>	<u>0</u>	<u>0</u>
518545-54030	TRAINING & EDUCATION	2,500	0	0	0
518545-54300	LIABILITY & CASUALTY INSURANCE	2,173	0	0	0
518545-54610	PROPERTY RENTAL	42,000	21,000	0	0
	Total Other Charges	<u>46,673</u>	<u>21,000</u>	<u>0</u>	<u>0</u>
518545-55100	IMPROVEMENTS	25,000	25,000	0	0
518545-55200	EQUIPMENT	5,000	37,000	0	0
	Total Other Charges	<u>30,000</u>	<u>62,000</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>399,537</u>	<u>134,300</u>	<u>0</u>	<u>0</u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Juvenile Case Manager Fee Fund - to account for the accumulation of fees assessed and collected through the Justices of the Peace. Funds deposited into this fund are restricted to the operation of a program to discourage delinquency and provide juvenile justice. The program was discontinued in 2012; however, legislation required the assessment of this fee to be resumed by Justices of the Peace beginning January 1, 2020.

GRAYSON COUNTY, TEXAS
JUVENILE CASE MANAGER FEE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
525-45380	COUNTY CLERK JUV CASE MGR FEE	0	0	0	0
525-46030	JP JUV CASE MANAGER FEE	10,000	10,000	10,000	12,359
	Total Fees of Office	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>12,359</u>
525-49000	INVESTMENT EARNINGS	100	100	100	337
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>337</u>
	Total Revenues	<u><u>10,100</u></u>	<u><u>10,100</u></u>	<u><u>10,100</u></u>	<u><u>12,696</u></u>
525545-53300	OPERATING EXPENSES	15,000	15,000	15,000	0
	Total Supplies & Materials	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
	Total Expenditures	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,900)	(4,900)	(4,900)	12,696
	Beginning Fund Balance	<u>37,554</u>	<u>42,454</u>	<u>42,454</u>	<u>29,758</u>
	Ending Fund Balance	<u><u>32,654</u></u>	<u><u>37,554</u></u>	<u><u>37,554</u></u>	<u><u>42,454</u></u>

Law Enforcement Education Funds - to account for funds provided by the state to peace officers to be used for continuing education purposes.

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - SHERIFF
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
560-42280	LAW ENFORCEMENT EDUCATION	9,250	9,250	9,250	6,531
	Total Fees of Office	9,250	9,250	9,250	6,531
	Total Revenues	9,250	9,250	9,250	6,531
560550-54030	TRAINING & EDUCATION	15,000	15,000	15,000	10,428
	Total Other Charges & Services	15,000	15,000	15,000	10,428
	Total Expenditures	15,000	15,000	15,000	10,428
	Excess (Deficiency) of Revenues over Expenditures	(5,750)	(5,750)	(5,750)	(3,897)
	Beginning Fund Balance	10,558	16,308	16,308	20,205
	Ending Fund Balance	4,808	10,558	10,558	16,308

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
561-42280	LAW ENFORCEMENT EDUCATION	560	560	650	598
	Total Fees of Office	560	560	650	598
	Total Revenues	560	560	650	598
561521-54030	TRAINING & EDUCATION	4,500	2,500	5,000	904
	Total Other Charges & Services	4,500	2,500	5,000	904
	Total Expenditures	4,500	2,500	5,000	904
	Excess (Deficiency) of Revenues over Expenditures	(3,940)	(1,940)	(4,350)	(306)
	Beginning Fund Balance	4,125	6,065	6,065	6,371
	Ending Fund Balance	185	4,125	1,715	6,065

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
562-42280	LAW ENFORCEMENT EDUCATION	560	650	650	512
	Total Fees of Office	560	650	650	512
	Total Revenues	560	650	650	512
562522-54030	TRAINING & EDUCATION	5,000	5,000	5,000	(100)
	Total Other Charges & Services	5,000	5,000	5,000	(100)
	Total Expenditures	5,000	5,000	5,000	(100)
	Excess (Deficiency) of Revenues over Expenditures	(4,440)	(4,350)	(4,350)	612
	Beginning Fund Balance	8,452	12,802	12,802	12,190
	Ending Fund Balance	4,012	8,452	8,452	12,802

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
563-42280	LAW ENFORCEMENT EDUCATION	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total Revenues	0	0	0	0
563523-54030	TRAINING & EDUCATION	2,692	4,500	4,500	0
	Total Other Charges & Services	2,692	4,500	4,500	0
	Total Expenditures	2,692	4,500	4,500	0
	Excess (Deficiency) of Revenues over Expenditures	(2,692)	(4,500)	(4,500)	0
	Beginning Fund Balance	2,692	7,192	7,192	7,192
	Ending Fund Balance	0	2,692	2,692	7,192

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
564-42280	LAW ENFORCEMENT EDUCATION	560	565	650	555
	Total Fees of Office	560	565	650	555
	Total Revenues	560	565	650	555
564524-54030	TRAINING & EDUCATION	3,000	3,000	4,000	1,893
	Total Other Charges & Services	3,000	3,000	4,000	1,893
	Total Expenditures	3,000	3,000	4,000	1,893
	Excess (Deficiency) of Revenues over Expenditures	(2,440)	(2,435)	(3,350)	(1,338)
	Beginning Fund Balance	3,244	5,679	5,679	7,017
	Ending Fund Balance	804	3,244	2,329	5,679

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - DISTRICT ATTORNEY
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
565-42280	LAW ENFORCEMENT EDUCATION	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total Revenues	0	0	0	0
565540-54030	TRAINING & EDUCATION	0	767	767	0
	Total Other Charges & Services	0	767	767	0
	Total Expenditures	0	767	767	0
	Excess (Deficiency) of Revenues over Expenditures	0	(767)	(767)	0
	Beginning Fund Balance	0	767	767	767
	Ending Fund Balance	0	0	0	767

Time Payment Fee Funds - to account for the accumulation of fees assessed and collected through the Justices of the Peace, County Courts, and District Courts. Funds deposited into this fund are restricted to promoting efficiencies in those County departments that accept payments of fines. (Local Government Code Section 133.103)

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #1
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
571-46090	JP TIME PAYMENT FEE	20	20	20	21
	Total Fees of Office	20	20	20	21
	Total Revenues	20	20	20	21
571511-53300	OPERATING EXPENDITURES	800	800	800	0
	Total Supplies & Materials	800	800	800	0
	Total Expenditures	800	800	800	0
	Excess (Deficiency) of Revenues over Expenditures	(780)	(780)	(780)	21
	Beginning Fund Balance	791	1,571	1,571	1,550
	Ending Fund Balance	11	791	791	1,571

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #2
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
572-46090	JP TIME PAYMENT FEE	50	50	50	10
	Total Fees of Office	50	50	50	10
	Total Revenues	50	50	50	10
572512-53300	OPERATING EXPENDITURES	5,000	5,000	5,000	0
	Total Supplies & Materials	5,000	5,000	5,000	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,950)	(4,950)	(4,950)	10
	Beginning Fund Balance	5,466	10,416	10,416	10,406
	Ending Fund Balance	516	5,466	5,466	10,416

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #3
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
573-46090	JP TIME PAYMENT FEE	20	20	20	0
	Total Fees of Office	20	20	20	0
	Total Revenues	20	20	20	0
573513-53300	OPERATING EXPENDITURES	1,000	1,000	1,000	0
	Total Supplies & Materials	1,000	1,000	1,000	0
	Total Expenditures	1,000	1,000	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(980)	(980)	(980)	0
	Beginning Fund Balance	1,078	2,058	2,058	2,058
	Ending Fund Balance	98	1,078	1,078	2,058

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #4
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
574-46090	JP TIME PAYMENT FEE	0	10	10	0
	Total Fees of Office	0	10	10	0
	Total Revenues	0	10	10	0
574514-53300	OPERATING EXPENDITURES	42	40	40	0
	Total Supplies & Materials	42	40	40	0
	Total Expenditures	42	40	40	0
	Excess (Deficiency) of Revenues over Expenditures	(42)	(30)	(30)	0
	Beginning Fund Balance	42	72	72	72
	Ending Fund Balance	0	42	42	72

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - COUNTY CLERK
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	50	100	100	84
	Total Fees of Office	50	100	100	84
	Total Revenues	50	100	100	84
575403-53300	OPERATING EXPENDITURES	466	20,000	20,000	0
	Total Supplies & Materials	466	20,000	20,000	0
	Total Expenditures	466	20,000	20,000	0
	Excess (Deficiency) of Revenues over Expenditures	(416)	(19,900)	(19,900)	84
	Beginning Fund Balance	416	20,316	20,316	20,232
	Ending Fund Balance	0	416	416	20,316

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - DISTRICT CLERK
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	200	1,000	1,000	454
	Total Fees of Office	200	1,000	1,000	454
	Total Revenues	200	1,000	1,000	454
576530-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	0
	Total Supplies & Materials	10,000	10,000	10,000	0
	Total Expenditures	10,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(9,800)	(9,000)	(9,000)	454
	Beginning Fund Balance	11,452	20,452	20,452	19,998
	Ending Fund Balance	1,652	11,452	11,452	20,452

Probate Education Fee Fund - to account for fees collected on civil cases and are designated for use in the education of County employees who perform the probate function. The Commissioners Court discontinued the assessment of this fee prior to 2016, since there are restrictions on the usage of the funds, and there were sufficient balances for probate education expenditures over the next few years. However, legislation required the assessment to be resumed on January 1, 2022.

GRAYSON COUNTY, TEXAS
PROBATE EDUCATION FEE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
581-45010	PROBATE EDUCATION FEE	2,500	2,500	2,500	3,935
	Total Fees of Office	2,500	2,500	2,500	3,935
	Total Revenues	2,500	2,500	2,500	3,935
581401-54030	TRAINING & EDUCATION	3,000	2,500	2,500	2,854
	Total Other Charges & Services	3,000	2,500	2,500	2,854
	Total Expenditures	3,000	2,500	2,500	2,854
	Excess (Deficiency) of Revenues over Expenditures	(500)	0	0	1,081
	Beginning Fund Balance	1,081	1,081	1,081	0
	Ending Fund Balance	581	1,081	1,081	1,081

Supplemental Guardianship Fee Fund - to account for fees paid in original probate actions. The fee is to be used to provide compensation for court-appointed guardian ad litem or of court-appointed attorney ad litem and to fund local guardianship programs that provide guardians for indigent incapacitated persons who do not have family members suitable and willing to serve as guardians.

GRAYSON COUNTY, TEXAS
SUPPLEMENTAL GUARDIANSHIP FEE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	20,000	22,000	22,000	29,840
	Total Fees of Office	<u>20,000</u>	<u>22,000</u>	<u>22,000</u>	<u>29,840</u>
	Total Revenues	<u><u>20,000</u></u>	<u><u>22,000</u></u>	<u><u>22,000</u></u>	<u><u>29,840</u></u>
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	50,000	50,000	50,000	4,881
	Total Other Charges & Services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>4,881</u>
	Total Expenditures	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>4,881</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(30,000)	(28,000)	(28,000)	24,959
	Beginning Fund Balance	<u>152,225</u>	<u>180,225</u>	<u>180,225</u>	<u>155,266</u>
	Ending Fund Balance	<u><u>122,225</u></u>	<u><u>152,225</u></u>	<u><u>152,225</u></u>	<u><u>180,225</u></u>

Debt Service Funds

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and principal and interest payments on capital lease obligations.

2013 Pass-Through Toll Revenue and Limited Tax Refunding Bonds

The function of this fund is to accumulate monies for payment of pass-through toll revenue and limited tax bonds, which are serial bonds due in annual installments, payable through fiscal year 2026. Proceeds from the sale of these bonds are being used designing, developing, financing, and constructing a non-toll project for State Highway 289. Using a Pass-Through Toll Agreement, funds will be provided by the Texas Department of Transportation on an annual basis to cover most of the annual debt service payments. Property taxes are levied to finance a small portion of the debt service. Property taxes levied in excess of actual requirements are legally restricted to servicing this debt until the bond issue is retired.

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
620-40100	CURRENT TAX COLLECTIONS	55,000	0	0	0
620-40150	DELINQUENT TAXES	11,000	13,500	15,000	0
620-40200	PENALTY & INTEREST	15,000	13,000	13,000	0
	Total Property Taxes	<u>81,000</u>	<u>26,500</u>	<u>28,000</u>	<u>0</u>
620-43050	TXDOT REIMBURSEMENT	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>
	Total Intergovernmental	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>
620-49000	INVESTMENT EARNINGS	<u>2,500</u>	<u>3,500</u>	<u>2,500</u>	<u>1,855</u>
	Total Investment Earnings	<u>2,500</u>	<u>3,500</u>	<u>2,500</u>	<u>1,855</u>
	Total Revenues	<u><u>5,365,125</u></u>	<u><u>5,311,625</u></u>	<u><u>5,312,125</u></u>	<u><u>5,283,480</u></u>

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
620750-54490	MISCELLANEOUS EXPENSE	500	500	1,500	500
	Total Other Charges & Services	<u>500</u>	<u>500</u>	<u>1,500</u>	<u>500</u>
620750-56200	DEBT SERVICE PRINCIPAL	4,905,000	4,690,000	4,690,000	4,415,000
620750-56600	DEBT SERVICE INTEREST	473,813	689,700	689,700	905,600
	Total Debt Service	<u>5,378,813</u>	<u>5,379,700</u>	<u>5,379,700</u>	<u>5,320,600</u>
	Total Expenditures	<u><u>5,379,313</u></u>	<u><u>5,380,200</u></u>	<u><u>5,381,200</u></u>	<u><u>5,321,100</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(14,188)	(68,575)	(69,075)	(37,620)
	Beginning Fund Balance	<u>20,761</u>	<u>89,336</u>	<u>89,336</u>	<u>126,956</u>
	Ending Fund Balance	<u><u>6,573</u></u>	<u><u>20,761</u></u>	<u><u>20,261</u></u>	<u><u>89,336</u></u>

2018 Transportation Bonds

The function of this fund is to accumulate monies for payment of 2018 bonds, which are serial bonds due in annual installments, payable through fiscal year 2028. Proceeds from the sale of these bonds were used in Fiscal 2019 for advanced funding to the Texas Department of Transportation for projects on state highways in Grayson County. Property taxes are levied to finance the debt service.

GRAYSON COUNTY, TEXAS
2018 TRANSPORTATION BONDS DEBT SERVICE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
625-40100	CURRENT TAX COLLECTIONS	1,088,800	1,145,000	1,145,000	1,310,058
625-40150	DELINQUENT TAXES	0	0	0	15,327
625-40200	PENALTY & INTEREST	0	0	0	16,918
	Total Property Taxes	<u>1,088,800</u>	<u>1,145,000</u>	<u>1,145,000</u>	<u>1,342,303</u>
625-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	9,264
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>9,264</u>
	Total Revenues	<u><u>1,091,800</u></u>	<u><u>1,148,000</u></u>	<u><u>1,148,000</u></u>	<u><u>1,351,567</u></u>

GRAYSON COUNTY, TEXAS
2018 TRANSPORTATION BONDS DEBT SERVICE FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
625750-54490	MISCELLANEOUS EXPENSE	750	750	750	750
	Total Other Charges & Services	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
625750-56200	DEBT SERVICE PRINCIPAL	940,000	905,000	905,000	880,000
625750-56600	DEBT SERVICE INTEREST	203,800	240,000	240,000	266,400
	Total Debt Service	<u>1,143,800</u>	<u>1,145,000</u>	<u>1,145,000</u>	<u>1,146,400</u>
	Total Expenditures	<u><u>1,144,550</u></u>	<u><u>1,145,750</u></u>	<u><u>1,145,750</u></u>	<u><u>1,147,150</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(52,750)	2,250	2,250	204,417
	Beginning Fund Balance	<u>596,529</u>	<u>594,279</u>	<u>594,279</u>	<u>389,862</u>
	Ending Fund Balance	<u><u>543,779</u></u>	<u><u>596,529</u></u>	<u><u>596,529</u></u>	<u><u>594,279</u></u>

2023 Debt Service

The function of this fund is to accumulate monies for payment of certificates of obligation, series 2023, which are due in annual installments, payable through fiscal year 2033. Proceeds from the sale of these certificates will be used for partial funding of the expansion and enhancement of the Grayson County Jail. Property taxes are levied to finance the debt service.

GRAYSON COUNTY, TEXAS
2023 DEBT SERVICE FUND - JAIL EXPANSION
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
635-40100	CURRENT TAX COLLECTIONS	2,445,692	0	0	0
	Total Property Taxes	2,445,692	0	0	0
	Total Revenues	2,445,692	0	0	0

GRAYSON COUNTY, TEXAS
2023 DEBT SERVICE FUND - JAIL EXPANSION
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
635750-56200	DEBT SERVICE PRINCIPAL	1,250,000	0	0	0
635750-56600	DEBT SERVICE INTEREST	1,195,692	0	0	0
	Total Debt Service	<u>2,445,692</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>2,445,692</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Capital Projects Funds

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

Permanent Improvement Fund - to account for the cost of improvements to buildings, sidewalks, etc. Financing is primarily provided by tax revenues.

GRAYSON COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
700-40100	CURRENT TAX COLLECTIONS	100,000	100,000	100,000	100,842
700-40150	DELINQUENT TAXES	1,000	1,000	1,000	1,187
700-40200	PENALTY & INTEREST	1,000	1,000	1,000	1,307
	Total Property Taxes	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>103,336</u>
700-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	4,571
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>4,571</u>
700-49970	TRANSFERS IN	0	0	0	672,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>672,000</u>
	Total Revenues	<u><u>105,000</u></u>	<u><u>105,000</u></u>	<u><u>105,000</u></u>	<u><u>779,907</u></u>

GRAYSON COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
700718-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	775
700718-54490	MISCELLANEOUS EXPENSE	50,000	50,000	50,000	24,312
700718-54550	REPAIR & MAINTENANCE	100,000	100,000	100,000	0
	Total Other Charges & Services	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>25,087</u>
700718-55100	IMPROVEMENTS	100,000	100,000	100,000	0
700718-55200	EQUIPMENT	40,000	89,959	0	0
	Total Capital Outlay	<u>140,000</u>	<u>189,959</u>	<u>100,000</u>	<u>0</u>
700750-56200	DEBT SERVICE PRINCIPAL	0	0	0	582,000
	Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>582,000</u>
	Total Expenditures	<u>340,000</u>	<u>389,959</u>	<u>300,000</u>	<u>607,087</u>
	Excess (Deficiency) of Revenues over Expenditures	(235,000)	(284,959)	(195,000)	172,820
	Beginning Fund Balance	<u>242,775</u>	<u>527,734</u>	<u>527,734</u>	<u>354,914</u>
	Ending Fund Balance	<u>7,775</u>	<u>242,775</u>	<u>332,734</u>	<u>527,734</u>

Lateral Road Fund - to account for capital expenditures for road and bridge precincts from resources supplied by the State of Texas for that purpose.

GRAYSON COUNTY, TEXAS
LATERAL ROAD FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,555
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,555
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,555
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,555
	Total Intergovernmental	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,220</u>
710-49000	INVESTMENT EARNINGS	2,500	8,000	1,500	2,573
	Total Investment Earnings	<u>2,500</u>	<u>8,000</u>	<u>1,500</u>	<u>2,573</u>
	Total Revenues	<u><u>72,500</u></u>	<u><u>78,000</u></u>	<u><u>71,500</u></u>	<u><u>72,793</u></u>

**GRAYSON COUNTY, TEXAS
LATERAL ROAD FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
710701-55200	EQUIPMENT	120,000	0	100,000	72,080
710702-55200	EQUIPMENT	75,000	0	40,000	0
710703-55200	EQUIPMENT	65,000	0	25,000	6,400
710704-55200	EQUIPMENT	65,000	0	45,000	6,400
	Total Capital Outlay	<u>325,000</u>	<u>0</u>	<u>210,000</u>	<u>84,880</u>
	Total Expenditures	<u>325,000</u>	<u>0</u>	<u>210,000</u>	<u>84,880</u>
	Excess (Deficiency) of Revenues over Expenditures	(252,500)	78,000	(138,500)	(12,087)
	Beginning Fund Balance	<u>331,752</u>	<u>253,752</u>	<u>253,752</u>	<u>265,839</u>
	Ending Fund Balance	<u>79,252</u>	<u>331,752</u>	<u>115,252</u>	<u>253,752</u>

Right-of-Way Acquisition Fund - to account for the cost of acquiring state right-of-way. The State of Texas reimburses the County 90% of the expenditures for right-of-way acquisitions for state highways. The financing is provided by a special property tax levied in prior years and interest on investments.

GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
720-49000	INVESTMENT EARNINGS	40,000	20,000	20,000	41,898
	Total Investment Earnings	<u>40,000</u>	<u>20,000</u>	<u>20,000</u>	<u>41,898</u>
720-49950	MISCELLANEOUS REVENUE	0	0	0	20,260
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,260</u>
	Total Revenues	<u><u>40,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>62,158</u></u>

GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
720705-54000	PROFESSIONAL SERVICES	2,000,000	1,832,253	2,000,000	124,901
	Total Other Charges & Services	<u>2,000,000</u>	<u>1,832,253</u>	<u>2,000,000</u>	<u>124,901</u>
720705-55570	RIGHT-OF-WAY PURCHASES	0	167,747	0	81,320
	Total Capital Outlay	<u>0</u>	<u>167,747</u>	<u>0</u>	<u>81,320</u>
	Total Expenditures	<u><u>2,000,000</u></u>	<u><u>2,000,000</u></u>	<u><u>2,000,000</u></u>	<u><u>206,221</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,960,000)	(1,980,000)	(1,980,000)	(144,063)
	Beginning Fund Balance	<u>2,569,422</u>	<u>4,549,422</u>	<u>4,549,422</u>	<u>4,693,485</u>
	Ending Fund Balance	<u><u>609,422</u></u>	<u><u>2,569,422</u></u>	<u><u>2,569,422</u></u>	<u><u>4,549,422</u></u>

Jail Expansion Fund - to account for the costs of expanding and enhancing the Grayson County Jail above the balance of the American Rescue Plan funding. The financing is provided by the 2023 Debt Service Fund, produced from Certificates of Obligation, Series 2023.

**GRAYSON COUNTY, TEXAS
JAIL EXPANSION FUND
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
735-49975	PROCEEDS FROM DEBT ISSUANCE	25,000,000	0	0	0
	Total Miscellaneous Revenue	<u>25,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>25,000,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

GRAYSON COUNTY, TEXAS
JAIL EXPANSION FUND
2024 Adopted Budget

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
735705-55100	IMPROVEMENTS	25,000,000	0	0	0
	Total Capital Outlay	25,000,000	0	0	0
	Total Expenditures	25,000,000	0	0	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

Enterprise Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the government's council is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the government's council has decide that periodic determination of net income is appropriate for accountability purposes. The County uses this fund to account for its airport operations.

North Texas Regional Airport - to account for the operation of the North Texas Regional Airport. All activities necessary to provide for the Airport's services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
800-41500	AVIATION FACILITIES	983,144	983,144	983,144	164,547
800-41520	INDUSTRIAL FACILITIES	267,602	267,602	267,602	71,339
800-41530	LAND-AGRICULTURAL	187,080	4,625	4,625	4,625
800-41540	LAND-INDUSTRIAL	0	50,146	50,146	31,331
800-41550	LAND-AVIATION	0	132,309	132,309	3,995
800-41560	INSURANCE	113,025	96,599	96,599	84,900
800-41570	OIL LEASE REVENUE	0	3,700	3,700	0
800-41800	LEASE REVENUE (GASB 87)	0	0	0	913,204
Total Aviation Facilities		<u>1,550,851</u>	<u>1,538,125</u>	<u>1,538,125</u>	<u>1,273,941</u>
800-43000	STATE GRANT REVENUE	50,000	50,000	50,000	50,000
800-43200	FEDERAL REVENUE	0	0	0	19,225
Total Intergovernmental		<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>69,225</u>
800-49000	INVESTMENT EARNINGS	9,000	6,633	6,633	14,334
800-49200	INTEREST INCOME ON LEASES (GASB 87)	0	0	0	179,174
Total Investment Earnings		<u>9,000</u>	<u>6,633</u>	<u>6,633</u>	<u>193,508</u>
800-49508	GAIN/LOSS ON LEASE TERM (GASB 87)	0	0	0	(6,370)
800-49530	FUEL FLOWAGE FEE	59,000	59,000	59,000	48,701
800-49950	MISCELLANEOUS REVENUE	3,000	14,000	14,000	0
Total Miscellaneous Revenue		<u>62,000</u>	<u>73,000</u>	<u>73,000</u>	<u>42,331</u>
Total Revenues		<u><u>1,671,851</u></u>	<u><u>1,667,758</u></u>	<u><u>1,667,758</u></u>	<u><u>1,579,005</u></u>

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
800710-51030	PERSONNEL SALARIES	281,437	184,791	224,251	90,460
800710-51080	PART-TIME	69,368	57,934	63,306	49,079
800710-52010	SOCIAL SECURITY TAXES	25,850	17,098	21,073	9,701
800710-52020	GROUP HEALTH INSURANCE	55,200	35,028	51,840	23,760
800710-52030	RETIREMENT	29,268	20,003	23,314	10,879
800710-52031	457 DEFERRED COMP EXPENSE	8,140	6,843	4,136	3,888
800710-52040	UNEMPLOYMENT COMPENSATION	561	416	604	229
800710-52050	WORKERS COMPENSATION	3,363	2,972	3,371	2,940
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	(35,501)
Total Personnel		493,187	345,085	411,895	155,435
800710-53100	OFFICE SUPPLIES	6,300	3,000	6,000	0
800710-53200	POSTAGE	787	750	750	133
800710-53300	OPERATING EXPENSES	29,925	14,000	14,000	8,441
800710-53350	JANITORIAL SUPPLIES	0	2,000	2,000	436
800710-53560	GAS, OIL, ETC.	10,000	8,810	18,000	21,637
800710-53580	PARTS	0	2,000	8,000	6,385
800710-53585	VEHICLE MAINTENANCE	21,500	4,000	4,000	2,000
800710-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	20,740
800710-53750	SMALL EQUIPMENT	3,000	0	0	0
Total Supplies & Materials		71,512	34,560	52,750	59,772
800710-54000	PROFESSIONAL SERVICES	100,000	100,000	100,000	168,725
800710-54030	TRAINING & EDUCATION	10,500	0	10,000	2,210
800710-54180	ADVERTISING	49,350	0	42,000	13,905
800710-54200	PRINTING	5,000	0	5,000	878

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
800710-54220	DUES AND PUBLICATIONS	0	0	4,500	0
800710-54255	ATTORNEYS FEES	25,200	19,000	24,000	0
800710-54300	LIABILITY & CASUALTY INSURANCE	105,000	85,650	85,650	81,359
800710-54340	CONTRACT SERVICES	0	8,000	8,000	7,845
800710-54490	139 COMPLIANCE EXPENSE	100,000	6,000	100,000	0
800710-54520	TELEPHONE	11,700	14,000	14,000	10,981
800710-54540	UTILITIES	96,600	92,000	92,000	62,452
800710-54550	REPAIRS & MAINTENANCE	394,250	150,000	150,000	44,841
800710-54552	HANGAR REPAIRS	0	130,000	130,000	43,207
800710-54555	CASUALTY LOSS REPAIRS	10,000	10,000	10,000	0
800710-54580	AIRPORT EQUIPMENT MAINTENANCE	0	15,000	95,000	53,104
800710-54600	EQUIPMENT RENTAL	10,500	0	10,000	1,439
800710-54960	UNCOLLECTIBLE RECEIVABLES	0	0	0	3,473
Total Other Charges & Services		918,100	629,650	880,150	494,419
800710-55100	IMPROVEMENTS	1,500,000	390,500	50,000	48,200
800710-55200	EQUIPMENT	57,750	55,000	55,000	41,800
800710-55570	RAMP GRANT EXPENDITURES	100,000	100,000	100,000	100,000
Total Capital Outlay		1,657,750	545,500	205,000	190,000
Total Airport Operations		3,140,549	1,554,795	1,549,795	899,626
800707-54000	RMA PROFESSIONAL SERVICES	25,200	24,000	24,000	2,175
800707-54030	RMA TRAINING & EDUCATION	9,450	4,000	9,000	2,057
800707-54040	RMA BUSINESS DEVELOPMENT	10,500	22,037	10,000	0
Total Regional Mobility Authority Expenses		45,150	50,037	43,000	4,232
Excess (Deficiency) of Revenues over Expenditures		(1,513,848)	62,926	74,963	675,147
Beginning Fund Balance		1,875,344	1,812,418	1,812,418	1,137,271
Ending Fund Balance		361,496	1,875,344	1,887,381	1,812,418

Trust Fund

Trust funds are used to account for assets held by the government in a trustee capacity.

Nonexpendable Trust Fund

Texoma Succeeding Generations Trust - to account for the assets of this trust held by the County as trustee for the benefit of the citizens of the County. The principal and accumulated earnings are to be retained by the trustee for 150 years (until 2112), at which time the accumulated monies are to be used to purchase or construct a facility within the County to be used for the cultural benefit of the citizens.

**GRAYSON COUNTY, TEXAS
 TEXOMA SUCCEEDING GENERATIONS TRUST
 2024 Adopted Budget**

Account Number	Account Name	2024 Adopted Budget	2023 Revised Budget	2023 Original Budget	2022 Actual
925-49000	INVESTMENT EARNINGS	500	500	500	678
	Total Investment Earnings	500	500	500	678
	Total Revenues	500	500	500	678
	Excess (Deficiency) of Revenues over Expenditures	500	500	500	678
	Beginning Fund Balance	75,672	75,172	75,172	74,494
	Ending Fund Balance	76,172	75,672	75,672	75,172