

**ADOPTED BUDGET
OF
GRAYSON COUNTY
FOR THE FISCAL YEAR
OCTOBER 1, 2014 - SEPTEMBER 30, 2015**

DRUE BYNUM	COUNTY JUDGE
JEFF WHITMIRE	COMMISSIONER
DAVID WHITLOCK	COMMISSIONER
PHYLLIS JAMES	COMMISSIONER
BART LAWRENCE	COMMISSIONER

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About County Government, the County Budget, and the Property Tax

What is County Government?

In the State of Texas, county government is a unit of state government often referred to as “an arm of the state.” However, county government also acts as a unit of local government. Consequently, county governments in Texas perform two basic functions:

1. Carry out administrative and judicial responsibilities for the State of Texas.
2. Carry out local government responsibilities for county residents.

County governments can only take those actions specifically authorized by state law. Equally important, Texas counties must do those actions required by state law. Unlike cities, counties have no general ordinance-making authority.

- Set budget and appropriate tax rate to fund local government.
- Conduct elections.
- Process and maintain voter registration.
- Maintain and construct county roads and bridges.
- Provide for public safety.
- Maintain and operate the court and jail system including provision for indigent legal defense.
- Provide medical care for indigent county citizens.
- Facilitate the issuance and recording of public documents.
- Process motor vehicle registration and title transfers.
- Collect and remit state motor vehicle taxes.

As part of their commitment to the local community, Texas county governments traditionally seek to provide more than mandatory services. County governments also provide funding for authorized discretionary or optional services, such as parks, community centers, libraries, senior centers, emergency medical and family services, and county fairs. Funds also may be used to support tax incremental reinvestment zones, certain non-profits, and other special programs that enhance the quality of individual lives and the community as a whole.

Who is in Charge of County Government?

County government is governed by the county commissioners court, comprised of one county judge and four county commissioners. A major responsibility of the commissioners court relates to setting the county budget. In counties with a population under 225,000, the judge serves as budget officer of the commissioners court. During budget development, the judge and the commissioners consider the funding necessary for county offices to carry out their mandatory duties. The commissioners court must fund these responsibilities first before deciding which discretionary services to provide.

Who Pays for County Government?

The taxpayer funds the majority of county government via the property tax, or ad valorem tax, which is the largest revenue source for Texas counties. About half of Texas' 254 counties also receive funding from a local county sales tax, which when adopted allowed them to lower their property tax rate. *(Note: Grayson County does not collect a local sales tax.)*

According to the Texas Constitution, the county cannot levy a tax rate in excess of \$.80 per \$100 of property value for the county's general fund, permanent improvement fund, road and bridge fund and jury fund. On top of the \$.80, the county is authorized to levy a \$.15 road and bridge tax and a \$.30 farm-to-market road/flood control tax; however, these taxes are subject to voter approval. In addition, counties on the Gulf of Mexico can levy a special tax for construction of sea walls, breakwaters, or sanitary purposes, not to exceed \$.50 per \$100 valuation. Counties are also authorized by several statutes to levy certain special purpose taxes. However, these taxes when combined with the general fund tax may not total more than \$.80 per \$100 assessed valuation. Property tax rates across the state are as varied as the counties themselves, with some counties hovering in the 20- to 30-cent range and others approaching or even reaching the maximum 80 cents. *(Note: Grayson County does not levy the road and bridge tax, the farm-to-market road/flood control tax, or any other special assessment taxes.)*

In addition to the property tax and county sales tax, counties rely on fines and fees; intergovernmental revenue such as federal and state grants, contractual money, and statutory money from the State of Texas; miscellaneous revenues or transfers; and interest. However, the property tax is the most significant funding source.

Sometimes, the State of Texas provides counties the necessary funds to administer state-mandated services. However, this is not always the case. When the State of Texas requires a service of a county but does not provide the necessary funding, this is called an "unfunded mandate," whereby the county is forced to produce the necessary funding on its own. This can present a challenge to counties when working on the county budget, and could impact the final property tax rate.

The property tax rate is determined after county properties are appraised.

Who Conducts Property Appraisals?

Property appraisals are conducted by appraisal districts, which are charged with identifying and listing the value of all property in the county for taxation. The appraisal district is not part of the city, county or school district. Rather the appraisal district is an independent government. While state law created “centralized” appraisal districts, many counties retain the word “county” in their title creating the perception that appraisal districts are part of county government. Again, appraisal districts are not a part of county government.

After identifying, listing, and appraising all taxable property within the county, the appraisal district certifies the tax roll. When the roll is certified, it means the property value has been agreed to or has not been challenged by the property owner. The commissioners court is not involved in any portion of the appraisal process.

How Does the County Set the Tax Rate?

The commissioners court approves the budget and sets the tax rate on the appraised properties to help fund the county budget and service any county debt.

Beginning in early August, taxing units take the first step toward adopting a tax rate by calculating and publishing the effective and rollback tax rates.

Effective tax rate. The effective tax rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa. The effective tax rate is a starting place. Commissioners courts review how much money they required the previous year and determine if they need more or less.

Rollback tax rate. The rollback rate is a calculated maximum rate allowed by law without voter approval. The rollback rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8 percent increase for those operations, in addition to sufficient funds to pay debts in the coming year. If a unit adopts a tax rate higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

Actual tax rate. Commissioners courts set the tax rate based on how much money they will need to fund the county budget and service any county debt. In some cases, this may be the calculated effective tax rate or the rollback rate, but not necessarily so.

A concept called “truth in taxation” requires the taxing entity to post Adopted tax rates and conduct hearings if the Adopted rate brings in any additional revenue to the entity.

This process is admittedly confusing and has created some common misperceptions:

Incorrect: The county conducts appraisals.

Correct: Central appraisal districts, which are not part of county government, conduct appraisals.

Incorrect: Taxpayers should contact the commissioners court if they have problems with their appraisal values.

Correct: Taxpayers should contact their central appraisal district.

Incorrect: If the appraised value of my property goes down, then my taxes will automatically go down.

Correct: If the county adopts the calculated effective tax rate, then the tax rate will be adjusted to bring in the same amount of money for the coming year that was on the tax roll in the last year. In this case, even though the appraised value went down, taxes would go up in order to bring in the same amount of revenue as the previous year.

Incorrect: An increase in appraisal values is an automatic windfall for counties and other taxing jurisdictions.

Correct: An increase in value is offset by an automatic lowering of the tax rate that the county must begin with, which is the effective tax rate.

Incorrect: Counties can raise taxes as high as they want.

Correct: The amount of taxes needed depends on how much the county needs to fund the county budget and service any county debt. If appraised values go down but budget needs go up, the tax rate will be adjusted to reflect this need. If a county adopts a tax rate higher than the rollback rate, voters can circulate a petition calling for an election to limit the size of the tax increase.

Published in Texas County Progress magazine, June, 2013, (Christi Stark)

BUDGET CERTIFICATION

Budget of Grayson County, Texas. Budget year from October 1, 2014 to September 30, 2015.

THE STATE OF TEXAS } Sherman, Texas

COUNTY OF GRAYSON } September 16, 2014

We, Drue Bynum, County Judge; Wilma Bush, County Clerk; and Richey Rivers, 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 16th day of September, 2014, as the same appears on file in the office of the County Clerk of said county.

Drue Bynum, County Judge

Wilma Bush, County Clerk

J. Richey Rivers, 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: \$ 6,298,692,548
 Frozen Value Exemptions: \$ 810,399,657

The above assessed valuation in Grayson County for 2015 is based on 100% of the true or market value property assessed on January 1, 2014.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$1,492,548 which is a 4.53% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,030,131.

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$34,433,372. Of this amount, it is estimated that 96.5%, or \$33,228,204 will be collected within the current tax year, and that approximately \$1,205,168 of said taxes will probably be delinquent on October 1, 2015.

The property tax rates for the 2014 and 2015 fiscal years are as follows:

	2014 Fiscal Year	2015 Fiscal Year
Adopted Tax Rate	0.490900	0.490900
Effective Tax Rate	0.480518	0.479803
Effective Maintenance and Operations Tax Rate	0.485458	0.487431
Rollback Tax Rate	0.524294	0.526425
Debt Tax Rate	0.000000	0.000000

The total outstanding indebtedness of Grayson County, on October 1, 2013 was \$5,389,000. It is estimated that on October 1, 2014 (the beginning of the year covered by this Budget), said bonded indebtedness will be \$50,675,000, and that during the year covered by this Budget there will be paid:

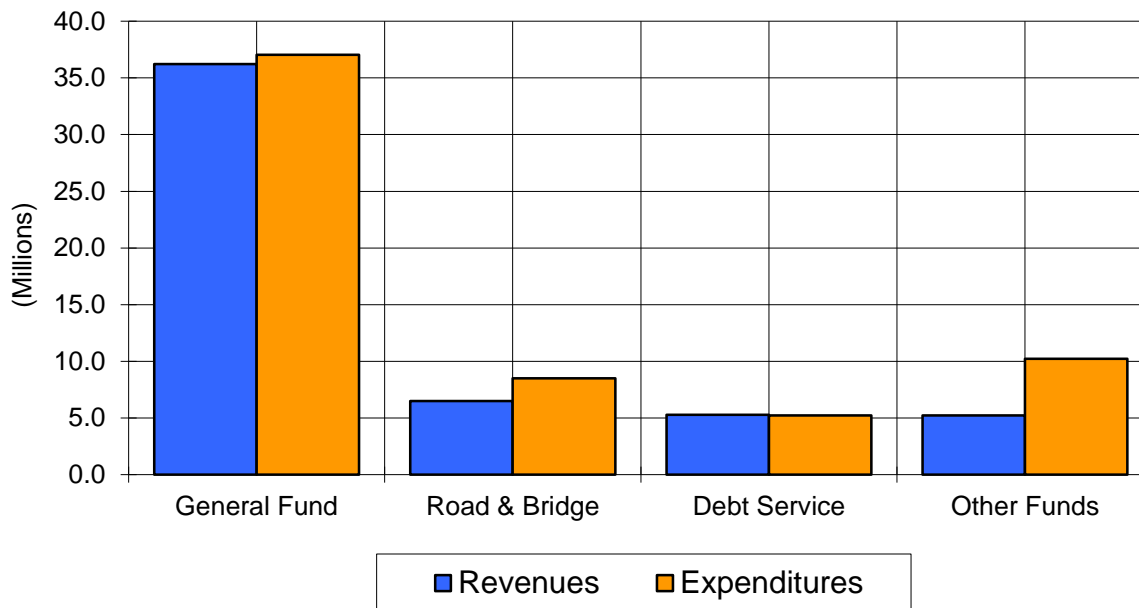
On Principal: \$3,345,000 On Interest: \$1,879,732

The following members of the Commissioners Court voted in favor of adopting the 2015 budget: Drue Bynum, Jeff Whitmire, David Whitlock, Phyllis James, and Bart Lawrence.

Budgeted Funds
Summary of Revenues and Expenditures
2014-2015

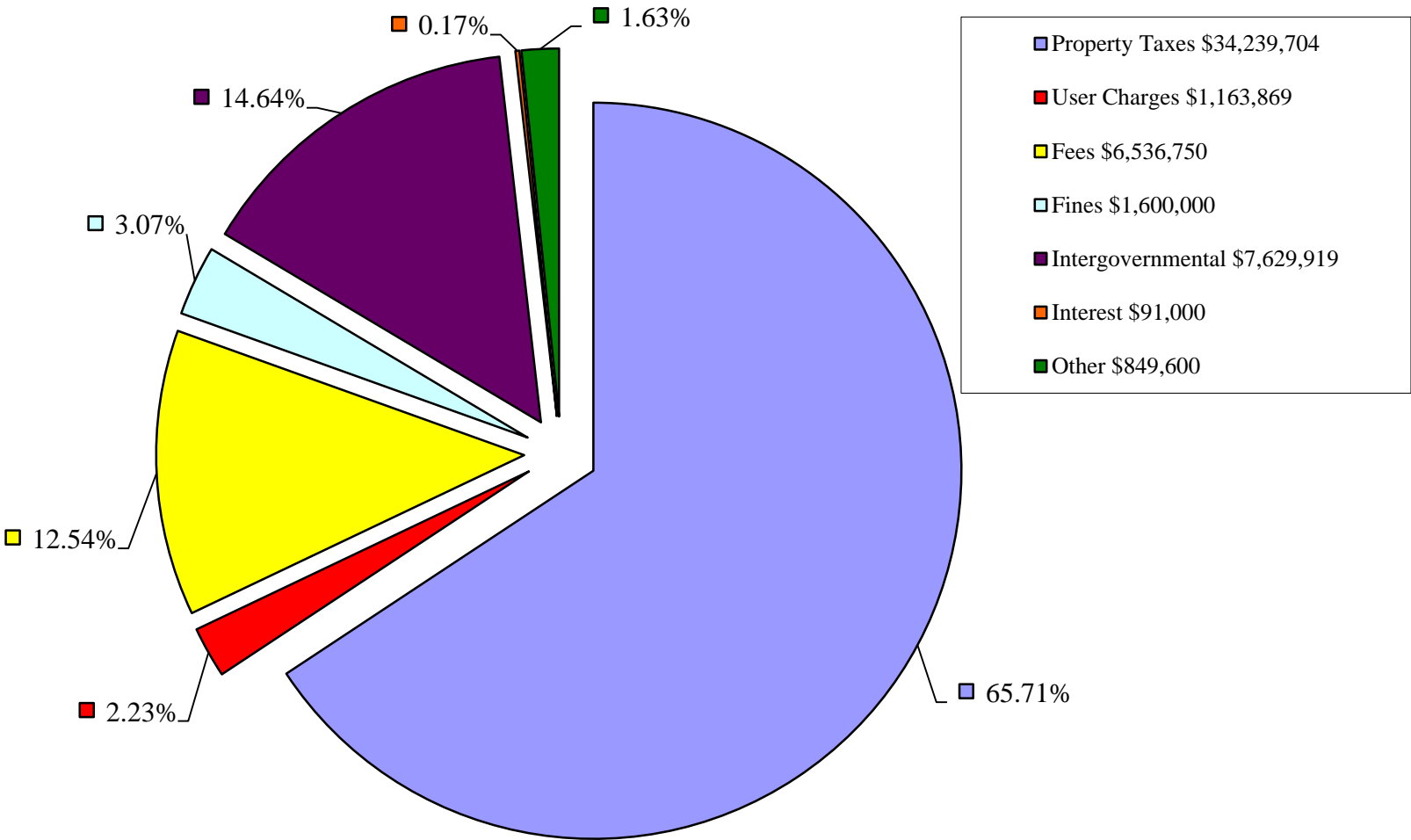
	<u>General Fund</u>	<u>Road & Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
Revenues					
Taxes	\$ 31,253,204	\$ 2,880,000	\$ 4,500	\$ 102,000	\$ 34,239,704
Other	4,965,000	3,603,000	5,282,625	4,042,656	17,893,281
Transfers In	0	0	0	1,069,887	1,069,887
Total	<u>36,218,204</u>	<u>6,483,000</u>	<u>5,287,125</u>	<u>5,214,543</u>	<u>53,202,872</u>
Expenditures					
Personnel	23,897,194	3,681,600	0	2,053,784	29,632,578
Supplies	2,164,508	3,584,500	0	919,291	6,668,299
Other Services	9,572,563	108,000	0	2,363,115	12,043,678
Capital Outlay	882,276	516,086	0	4,660,380	6,058,742
Debt Service	0	0	5,227,732	0	5,227,732
Transfers Out	535,247	600,000	0	220,000	1,355,247
Total	<u>37,051,788</u>	<u>8,490,186</u>	<u>5,227,732</u>	<u>10,216,570</u>	<u>60,986,276</u>
Excess Revenues Over (Under Expenditures)	(833,584)	(2,007,186)	59,393	(5,002,027)	(7,783,404)
Fund Balance, 10/1/14	<u>12,262,127</u>	<u>4,145,855</u>	<u>69,944</u>	<u>10,255,030</u>	<u>26,732,956</u>
Fund Balance, 9/30/15	<u>\$ 11,428,543</u>	<u>\$ 2,138,669</u>	<u>\$ 129,337</u>	<u>\$ 5,253,003</u>	<u>\$ 18,949,552</u>

FY 2014-2015 Revenues & Expenses - All Funds

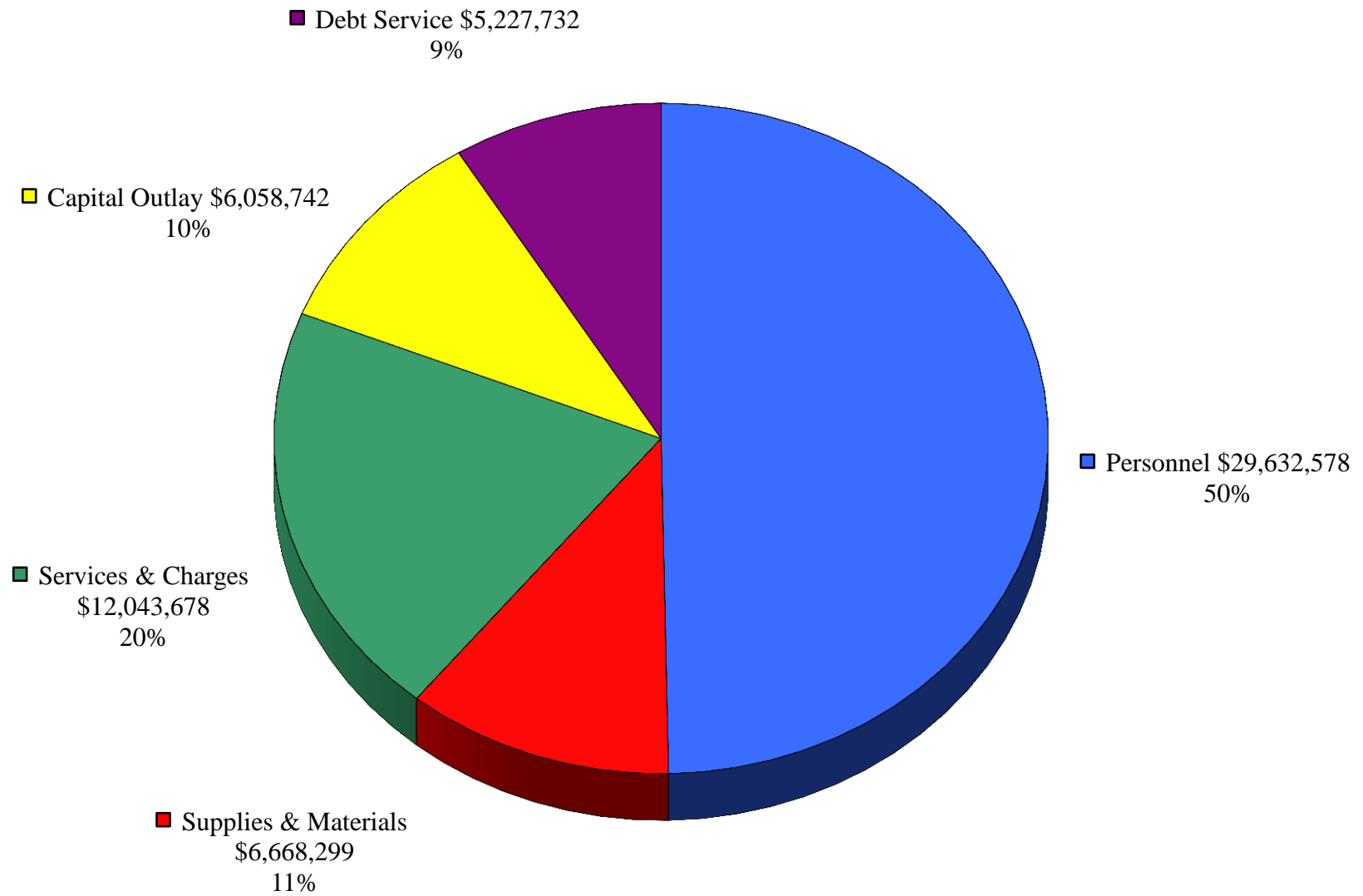


"Other Funds" includes all those funds over which the Commissioners Court or other elected official have direct control or responsibility. Excluded are programs that are fully supported by state or federal grant funds.

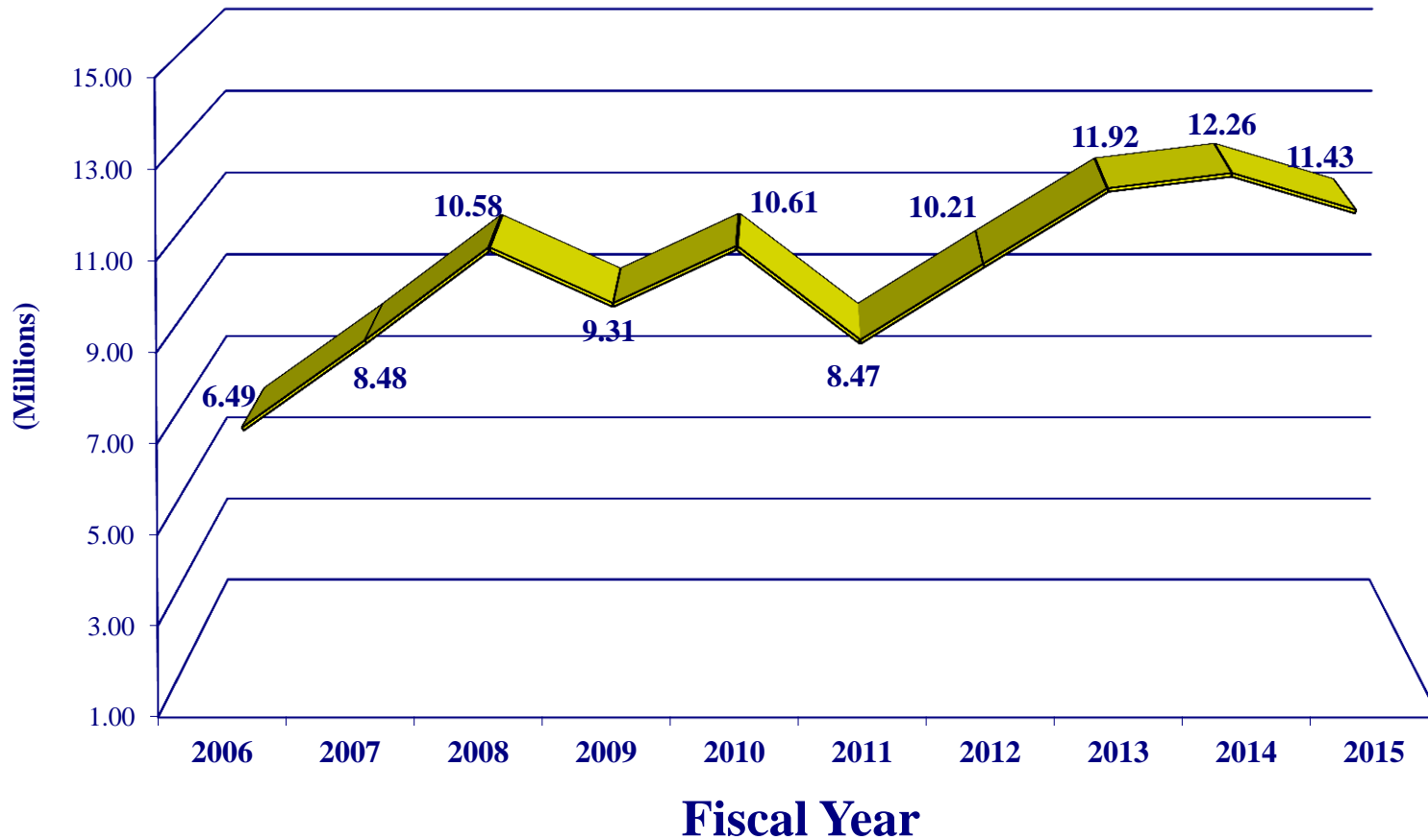
Revenue Sources - Budgeted Funds Fiscal Year 2014-2015



Expenditures - Budgeted Funds Fiscal Year 2014-2015



Fund Balance - General Fund 10 Year History



Drawdowns of fund balance have been budgeted for specific, one-time capital projects, as follows:
 2009: Airport utility relocation (\$850,000); Upgrade to County criminal justice computer system (\$800,000)
 2011: A portion of the cost of the jail addition (\$4,000,000). Project completed in 2012.
 2013: A portion of Airport hangar construction (\$500,000); Water and Sewer improvement on the west side of the Airport (\$800,000)

STATEMENT OF INDEBTEDNESS
COUNTY BONDS
As of October 1, 2014

Debt Service Requirements

Pass-Through Toll Revenue and Limited Tax Bonds, Series 2007, 2012, and 2013

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2014	4.000%	3,215,000	2,010,931	5,225,931
2015	4.000%	3,345,000	1,879,731	5,224,731
2016	4.000%	3,480,000	1,743,231	5,223,231
2017	4.000%	3,585,000	1,644,503	5,229,503
2018	4.000%	3,760,000	1,558,975	5,318,975
2019	5.000%	3,875,000	1,444,450	5,319,450
2020	5.000%	4,015,000	1,306,025	5,321,025
2021	5.000%	4,195,000	1,120,850	5,315,850
2022	4.250%	4,415,000	905,600	5,320,600
2023	4.250%	4,690,000	689,700	5,379,700
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>53,890,000</u>	<u>15,118,384</u>	<u>69,008,384</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.

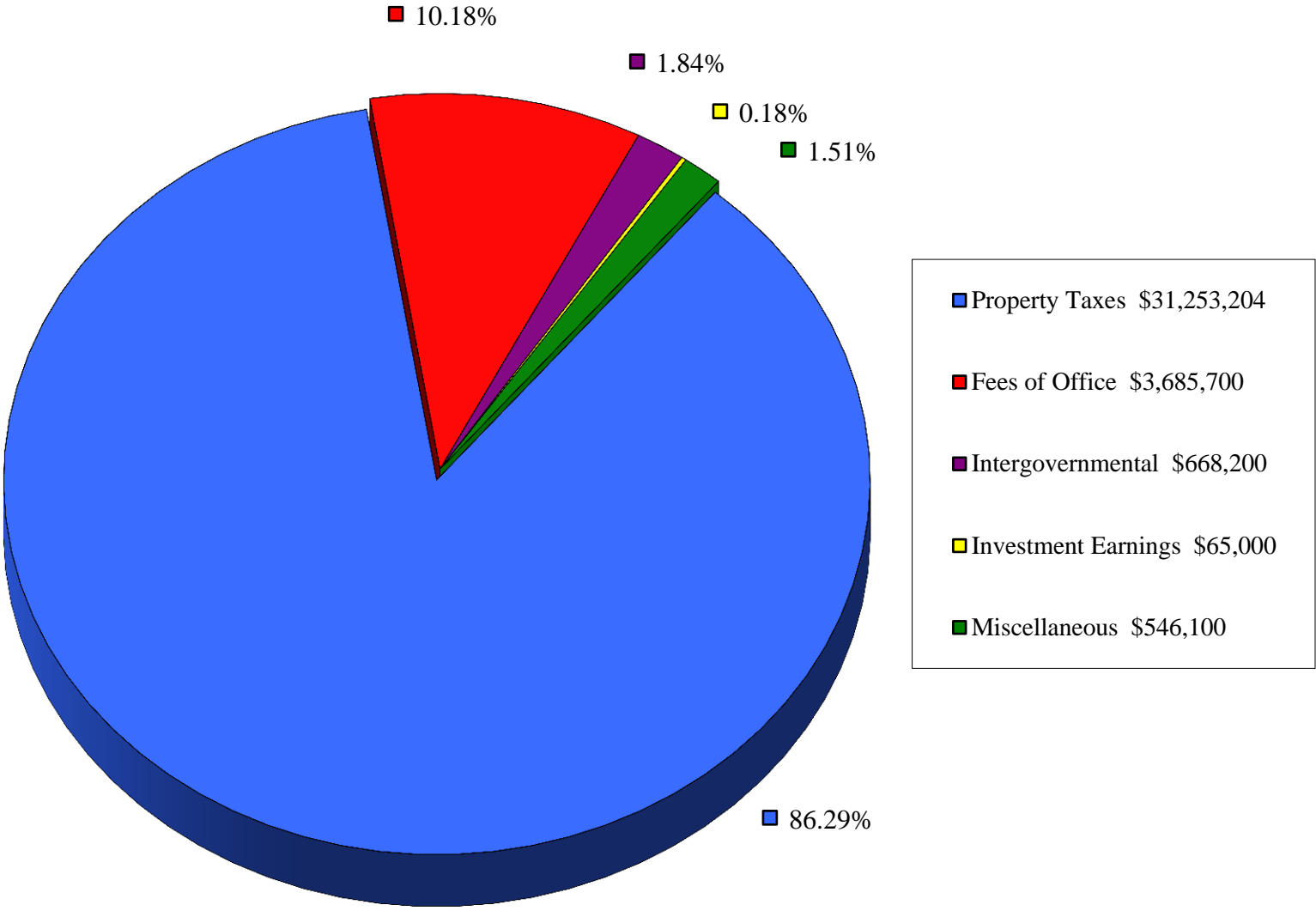
General Fund

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.

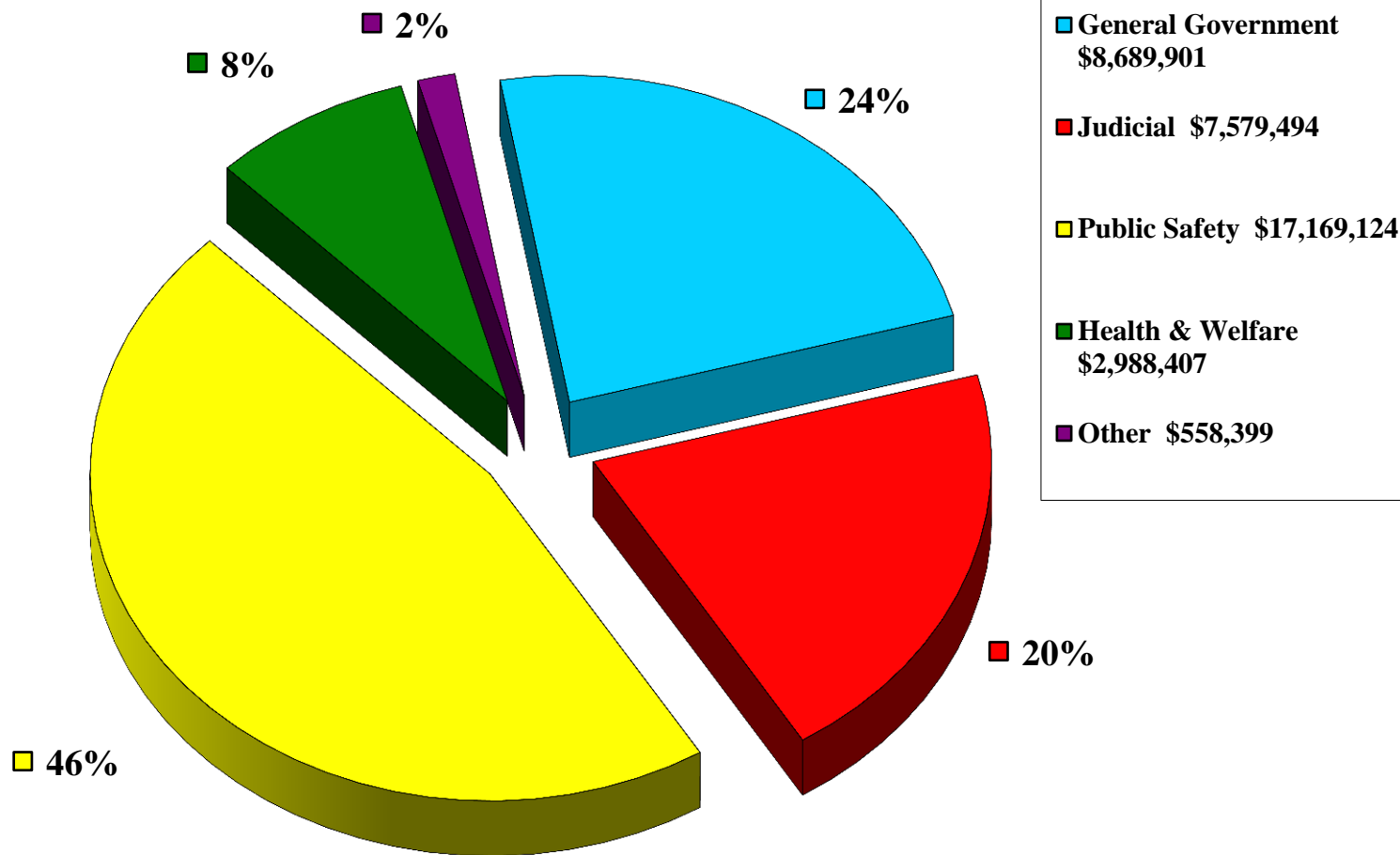
GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget

Account Number	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
Revenues				
Taxes				
Current	\$ 30,328,204	\$ 29,125,000	\$ 28,887,895	\$ 28,434,744
Delinquent	500,000	500,000	500,000	518,618
Penalties & Interest	425,000	425,000	425,000	431,281
Total Taxes	31,253,204	30,050,000	29,812,895	29,384,643
Licenses and Permits	217,000	240,374	196,748	203,058
Intergovernmental	668,200	798,900	698,200	784,377
Fees of Office	3,468,700	3,478,700	3,478,700	3,657,405
Investment Earnings	65,000	65,000	65,000	64,227
Miscellaneous	546,100	1,185,555	632,725	485,039
Total Revenues	36,218,204	35,818,529	34,884,268	34,578,749
Expenditures				
Personnel	23,897,194	22,471,938	22,326,469	20,817,976
Supplies & Materials	2,164,508	2,128,570	2,101,678	2,062,483
Other Charges & Services	9,572,563	9,219,523	9,283,623	6,838,242
Capital Outlay	882,276	728,225	729,927	287,611
Transfers	535,247	926,914	401,045	2,862,450
Total Expenditures	37,051,788	35,475,170	34,842,742	32,868,762
Excess of Revenues over Expenditures	(833,584)	343,359	41,526	1,709,987
Fund Balance, October 1	12,262,127	11,918,768	11,918,768	10,208,781
Fund Balance, September 30	\$ 11,428,543	\$ 12,262,127	\$ 11,960,294	\$ 11,918,768

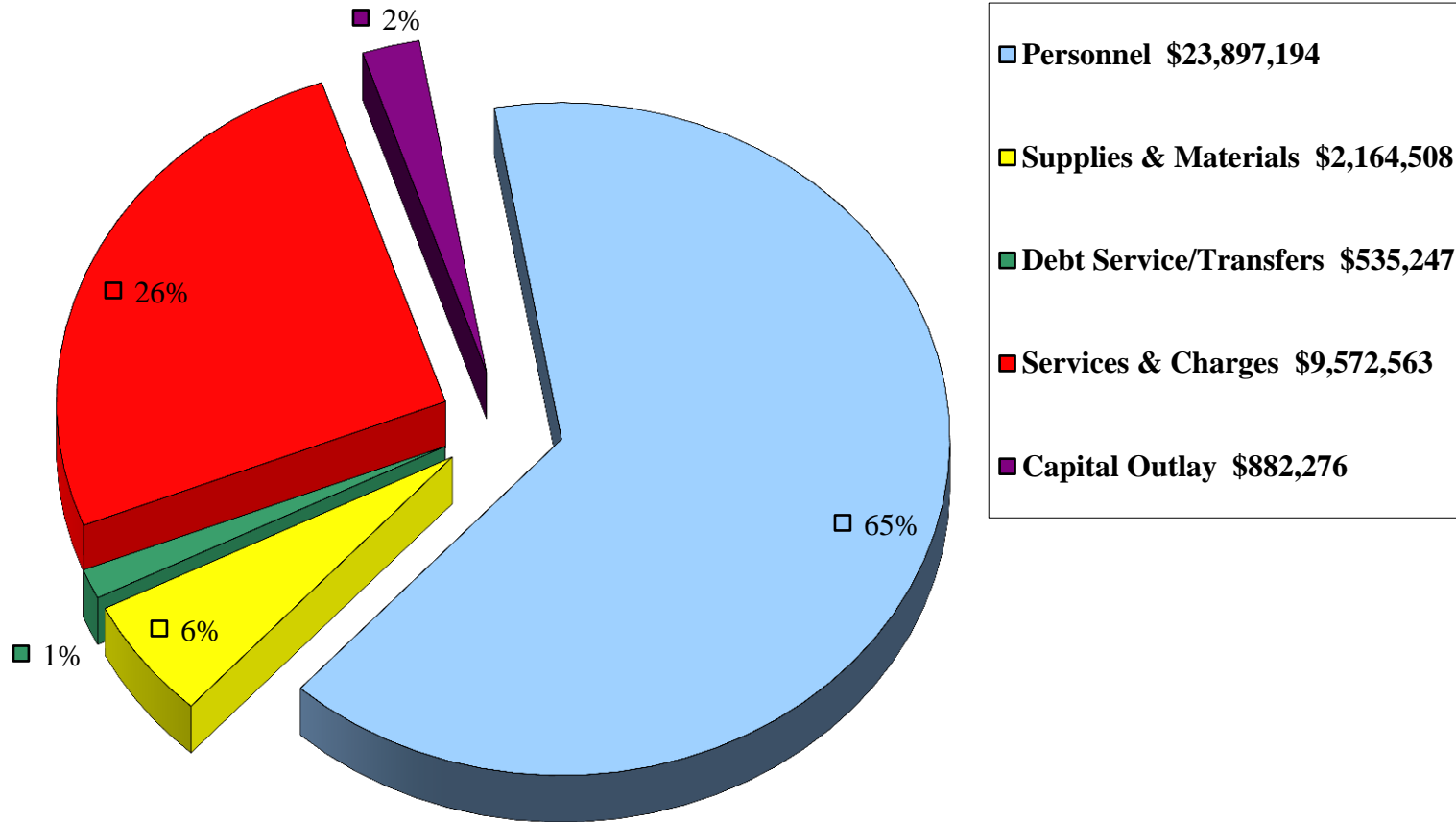
General Fund Revenue Sources - FY2014



General Fund Expenditure Budget - FY2014 By Function



General Fund Expenditure Budget - FY2014 By Cost Category



**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.000.40000	CURRENT TAX COLLECTIONS	30,328,204	29,125,000	28,887,895	28,434,744
010.000.40100	DELINQUENT TAXES	500,000	500,000	500,000	518,618
010.000.40200	PENALTY & INTEREST	425,000	425,000	425,000	431,281
	Total Property Taxes	<u>31,253,204</u>	<u>30,050,000</u>	<u>29,812,895</u>	<u>29,384,643</u>
010.000.40300	CHAPTER 19 VOTER FUNDS	20,500	15,248	15,248	12,713
010.000.41000	ALCOHOLIC BEVERAGES	15,000	20,000	15,000	17,060
010.000.41100	SEPTIC TANK FEES	70,000	67,000	55,000	64,750
010.000.41150	SEPTIC MAINTENANCE ADMIN FEE	75,000	75,000	75,000	76,320
010.000.41200	MARRIAGE LICENSES	25,000	25,000	25,000	25,370
010.000.41300	ROAD INSPECTION FEE	2,500	2,500	2,500	0
010.000.41400	SUBDIVISION REVIEW FEES	9,000	9,000	9,000	6,845
010.000.41570	OIL LEASE REVENUE	0	26,626	0	0
	Total Licenses & Permits	<u>217,000</u>	<u>240,374</u>	<u>196,748</u>	<u>203,058</u>
010.000.42010	PAYMENT IN LIEU OF TAXES	150,000	162,000	150,000	151,306
010.000.42040	SALE OF VOTER LISTS	0	100	0	0
010.000.42050	INTERGOVERNMENTAL-JUDGES SAL.	15,000	15,000	15,000	15,000
010.000.42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	168,000	168,000	150,000
010.000.42150	INMATE HOUSING	45,000	30,000	45,000	46,229
010.000.42190	PRISONER TRANSPORT REVENUE	28,000	28,000	28,000	33,046
010.000.42220	TEXAS DEPARTMENT OF HEALTH	40,000	40,000	70,000	57,340
010.000.42250	RENTAL OF COURTHOUSE BUILDING	3,600	6,600	3,600	(450)
010.000.42270	SCAAP PROGRAM REIMBURSEMENT	32,000	48,000	32,000	66,081
010.000.42325	EMERGENCY MANAGEMENT	54,000	54,000	54,000	49,910
010.000.42400	COUNTY ATTORNEY LONGEVITY	18,000	18,000	18,000	20,100
010.000.42450	INDIGENT DEFENSE GRANT SB7	60,000	165,000	60,000	101,737
010.000.42500	DATA PROCESSING CONTRACTS	8,400	9,700	8,400	8,400
010.000.42510	DATA ACCESS CHARGES	1,200	1,200	1,200	1,300
010.000.42650	ENERGY MANAGEMENT PROGRAMS	0	20,400	0	0
010.000.42700	JURY SERVICE REIMBURSEMENTS	40,000	30,000	40,000	52,116
010.000.42750	TITLE IV-E LEGAL SERVICES TDFP	0	2,900	0	6,742
010.000.43700	INTERGOVERNMENTAL MISC REVENUE	5,000	0	5,000	0
	Total Intergovernmental	<u>668,200</u>	<u>798,900</u>	<u>698,200</u>	<u>784,377</u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.000.44180	MEDICAL REIMBURSEMENTS	15,000	15,000	15,000	13,499
Total User Fees		15,000	15,000	15,000	13,499
010.000.45000	COUNTY JUDGE PROBATE	3,000	3,000	3,000	3,324
010.000.45100	COUNTY SHERIFF PROBATE	24,000	24,000	24,000	22,830
010.000.45110	COUNTY SHERIFF CIVIL	83,000	83,000	83,000	86,636
010.000.45120	COUNTY SHERIFF CRIMINAL	60,000	60,000	60,000	67,328
010.000.45130	COUNTY SHERIFF WORK RELEASE	12,000	12,000	12,000	12,145
010.000.45135	COUNTY SHERIFF TRANSPORT FEES	0	0	0	5,153
010.000.45140	CASH BOND HANDLING FEE	0	0	0	1,550
010.000.45150	SOCIAL SECURITY S.O. INCENTIVE	28,000	28,000	28,000	29,000
010.000.45200	COUNTY ATTORNEY CRIMINAL	45,000	45,000	45,000	50,188
010.000.45210	BOND FORFEITURES	25,000	25,000	25,000	117,196
010.000.45230	DISTRICT ATTORNEY ADMIN FEE	1,300	1,300	1,300	1,252
010.000.45305	COUNTY CLERK PROBATE	21,000	21,000	21,000	22,338
010.000.45310	COUNTY CLERK MENTAL HRG. FEES	60,000	60,000	60,000	60,470
010.000.45315	COUNTY CLERK CIVIL	20,000	20,000	20,000	20,070
010.000.45320	COUNTY CLERK CRIMINAL	90,000	90,000	90,000	94,418
010.000.45330	COUNTY CLERK RECORDING	500,000	500,000	500,000	517,802
010.000.45340	COUNTY CLERK CERTIFIED COPIES	250,000	250,000	250,000	252,835
010.000.45345	INDIGENT ATTORNEY FEE	90,000	90,000	90,000	85,273
010.000.45350	COUNTY CLERK JURY	500	500	500	329
010.000.45355	COUNTY CLERK ADMIN FEE	19,000	19,000	19,000	20,104
010.000.45360	COUNTY CLERK MISCELLANEOUS	4,000	4,000	4,000	4,508
010.000.45365	COUNTY CLERK ATTORNEY FEE	12,000	12,000	12,000	11,660
010.000.45375	COUNTY COURT JUDICIAL SUPPORT	1,100	1,100	1,100	1,155
010.000.45500	TAX ASSESSOR FEES	165,500	165,500	165,500	187,478
010.000.45510	TAX ASSESSOR TAX CERTIFICATES	42,000	42,000	42,000	45,720
010.000.45530	TAX ASSESSOR VEHICLE REG.	950,000	950,000	950,000	957,198
010.000.45550	TAX ASSESSOR CERT. OF TITLE	150,000	150,000	150,000	158,310
010.000.45560	TAX ASSESSOR SALE OF VTR LISTS	1,500	1,500	1,500	920
010.000.45570	TAX ASSESSOR MISCELLANEOUS	0	0	0	(1,585)
010.000.45580	TAX ASSESSOR BOAT REGISTRATION	34,000	34,000	34,000	35,017
010.000.45620	DISTRICT CLERK FILING	235,000	235,000	235,000	239,842
010.000.45625	DISTRICT CLERK CERT. COPIES	30,000	30,000	30,000	32,099

GRAYSON COUNTY, TEXAS
GENERAL FUND
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Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.000.45640	DISTRICT CLERK JURY FEES	4,000	4,000	4,000	4,628
010.000.45650	DISTRICT CLERK \$2 ADMIN FEE	17,000	17,000	17,000	17,327
010.000.45655	DISTRICT CT JUDICIAL SUPPORT	500	500	500	517
010.000.45660	DISTRICT CLERK MISCELLANEOUS	2,400	2,400	2,400	2,439
010.000.45665	DISTRICT CLERK PASSPORT FEES	37,500	37,500	37,500	36,375
010.000.45666	DISTRICT CLERK PASSPORT PHOTOS	11,000	11,000	11,000	10,900
010.000.46005	JUSTICE OF THE PEACE CIVIL FEE	40,000	40,000	40,000	39,671
010.000.46010	JUSTICE OF THE PEACE ADMIN.	38,000	38,000	38,000	36,061
010.000.46015	JUST. OF THE PEACE ARREST FEES	20,000	20,000	20,000	19,756
010.000.46025	JUST. OF THE PEACE JURY FEES	400	400	400	295
010.000.46035	JUSTICE OF THE PEACE \$2 ADMIN	12,000	12,000	12,000	11,855
010.000.46060	JUSTICE CT JUDICIAL SUPPORT	4,000	4,000	4,000	3,289
010.000.46200	CONSTABLE FEES	165,000	165,000	165,000	173,111
010.000.46900	COUNTY TREASURER FEES	80,000	80,000	80,000	78,225
010.000.46950	FISCAL SERVICE FEES	65,000	75,000	75,000	66,894
Total Fees of Office		<u>3,453,700</u>	<u>3,463,700</u>	<u>3,463,700</u>	<u>3,643,906</u>
010.000.49000	INVESTMENT EARNINGS	65,000	65,000	65,000	64,227
Total Investment Earnings		<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>64,227</u>
010.000.49500	SALE OF FIXED ASSETS	10,000	13,000	10,000	15,309
010.000.49510	MISCELLANEOUS SALES	100	650	100	245
010.000.49520	ELECTION REIMBURSEMENTS	6,000	49,930	49,930	47,310
010.000.49550	BINGO	26,000	26,000	26,000	25,552
010.000.49600	DONATIONS	200,000	505,000	0	0
010.000.49700	RETURN CHECK FEES	4,000	4,000	4,000	4,058
010.000.49750	MIXED DRINK TAX	180,000	180,000	160,000	178,503
010.000.49760	JAIL PHONE COMMISSION	100,000	100,000	100,000	140,698
010.000.49900	INSURANCE PROCEEDS	0	8,280	0	19,604
010.000.49910	UNCLAIMED PROPERTY PROCEEDS	0	16,000	0	10,892
010.000.49950	MISCELLANEOUS REVENUE	20,000	20,000	20,000	42,913
010.000.49955	CASH OVER/SHORT	0	0	0	(45)
Total Miscellaneous Revenue		<u>546,100</u>	<u>922,860</u>	<u>370,030</u>	<u>485,039</u>
010.000.49960	TRANSFER IN/CASH MATCH	0	262,695	262,695	0
Total Other Financing Sources		<u>0</u>	<u>262,695</u>	<u>262,695</u>	<u>0</u>
Total Revenues		<u>36,218,204</u>	<u>35,818,529</u>	<u>34,884,268</u>	<u>34,578,749</u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 400: COUNTY JUDGE

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.400.51010	ELECTED OFFICIAL SALARIES	102,589	102,030	102,030	100,275
010.400.51030	PERSONNEL SALARIES	45,000	40,952	40,952	48,329
010.400.51080	PART-TIME	0	0	0	1,085
010.400.52010	SOCIAL SECURITY TAXES	10,375	10,938	10,938	10,545
010.400.52020	GROUP HEALTH INSURANCE	20,080	19,376	19,376	16,546
010.400.52030	RETIREMENT	14,555	15,967	19,360	19,925
010.400.52031	457 DEFERRED COMP EXPENSE	1,731	5,206	0	0
010.400.52040	UNEMPLOYMENT INSURANCE	177	184	184	374
010.400.52050	WORKERS COMPENSATION	404	547	547	545
Total Personnel		<u>194,911</u>	<u>195,200</u>	<u>193,387</u>	<u>197,624</u>
010.400.53100	OFFICE SUPPLIES	850	850	850	691
010.400.53200	POSTAGE	550	550	550	405
010.400.53300	OPERATING EXPENSES	6,000	6,000	3,500	4,633
Total Supplies & Materials		<u>7,400</u>	<u>7,400</u>	<u>4,900</u>	<u>5,729</u>
010.400.54030	TRAINING & EDUCATION	1,800	1,800	1,800	1,070
010.400.54080	LOCAL TRAVEL	1,750	1,750	1,750	1,679
010.400.54200	PRINTING	50	50	50	68
010.400.54255	PROBATE/GUARDIANSHIP ATTORNEYS	25,000	25,000	17,000	17,272
010.400.54490	MISCELLANEOUS	50	50	50	0
010.400.54520	TELEPHONE	1,500	1,500	1,500	1,751
Total Other Charges & Services		<u>30,150</u>	<u>30,150</u>	<u>22,150</u>	<u>21,840</u>
Total		<u><u>232,461</u></u>	<u><u>232,750</u></u>	<u><u>220,437</u></u>	<u><u>225,193</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.401.51010	ELECTED OFFICIAL SALARIES	164,861	163,225	163,225	160,308
010.401.52010	SOCIAL SECURITY TAXES	11,931	12,486	12,486	11,565
010.401.52020	GROUP HEALTH INSURANCE	24,096	23,252	23,252	18,487
010.401.52030	RETIREMENT	16,343	17,856	22,100	21,476
010.401.52031	457 DEFERRED COMP EXPENSE	2,804	2,094	0	0
010.401.52050	WORKERS COMPENSATION	469	637	637	601
Total Personnel		<u>220,504</u>	<u>219,550</u>	<u>221,700</u>	<u>212,437</u>
010.401.53100	OFFICE SUPPLIES	500	500	500	712
010.401.53200	POSTAGE	100	100	100	83
010.401.53300	OPERATING EXPENSES	28,500	3,500	3,500	3,366
010.401.53590	REPAIRS & MAINTENANCE SUPPLIES	200	200	200	0
Total Supplies & Materials		<u>29,300</u>	<u>4,300</u>	<u>4,300</u>	<u>4,161</u>
010.401.54000	PROFESSIONAL SERVICES	115,000	150,000	115,000	55,254
010.401.54030	TRAINING & EDUCATION	10,000	10,000	10,000	5,962
010.401.54070	LAKE RAY ROBERTS EXPENDITURES	0	300	300	0
010.401.54490	MISCELLANEOUS	10,500	10,500	10,500	8,099
010.401.54520	TELEPHONE	250	250	250	270
010.401.54970	CONTINGENCY	100,000	62,650	149,000	0
Total Other Charges & Services		<u>235,750</u>	<u>233,700</u>	<u>285,050</u>	<u>69,585</u>
Total		<u><u>485,554</u></u>	<u><u>457,550</u></u>	<u><u>511,050</u></u>	<u><u>286,183</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 403: COUNTY CLERK

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.403.51010	ELECTED OFFICIAL SALARIES	69,221	68,495	68,495	67,107
010.403.51030	PERSONNEL SALARIES	391,687	388,406	388,406	368,422
010.403.51080	PART-TIME	0	0	0	0
010.403.52010	SOCIAL SECURITY TAXES	35,381	34,951	34,951	31,912
010.403.52020	GROUP HEALTH INSURANCE	120,480	116,256	116,256	101,584
010.403.52030	RETIREMENT	46,396	45,577	61,866	57,989
010.403.52031	457 DEFERRED COMP EXPENSE	15,043	11,212	0	0
010.403.52040	UNEMPLOYMENT INSURANCE	1,577	1,750	1,750	2,734
010.403.52050	WORKERS COMPENSATION	1,286	1,746	1,746	1,579
Total Personnel		<u>681,071</u>	<u>668,393</u>	<u>673,470</u>	<u>631,327</u>
010.403.53100	OFFICE SUPPLIES	9,470	9,470	9,470	7,863
010.403.53200	POSTAGE	4,000	4,600	4,600	4,427
010.403.53300	OPERATING EXPENSES	4,000	4,000	4,000	3,375
010.403.53750	SMALL EQUIPMENT	900	900	900	730
Total Supplies & Materials		<u>18,370</u>	<u>18,970</u>	<u>18,970</u>	<u>16,395</u>
010.403.54030	TRAINING & EDUCATION	4,400	4,400	4,400	3,288
010.403.54080	LOCAL TRAVEL	100	100	100	19
010.403.54200	PRINTING	10,000	10,000	10,000	4,122
010.403.54520	TELEPHONE	300	300	300	274
010.403.54550	REPAIRS & MAINTENANCE	1,000	1,000	1,000	1,049
010.403.54600	EQUIPMENT RENTAL	10,500	10,500	10,500	9,801
Total Other Charges & Services		<u>26,300</u>	<u>26,300</u>	<u>26,300</u>	<u>18,553</u>
Total		<u><u>725,741</u></u>	<u><u>713,663</u></u>	<u><u>718,740</u></u>	<u><u>666,275</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.405.51030	PERSONNEL SALARIES	346,266	340,712	340,712	303,714
010.405.52010	SOCIAL SECURITY TAXES	27,012	26,064	26,064	22,069
010.405.52020	GROUP HEALTH INSURANCE	70,280	67,816	67,816	60,060
010.405.52030	RETIREMENT	35,198	35,525	46,132	40,739
010.405.52031	457 DEFERRED COMP EXPENSE	14,837	11,042	0	0
010.405.52040	UNEMPLOYMENT INSURANCE	1,417	1,532	1,532	2,274
010.405.52050	WORKERS COMPENSATION	975	1,304	1,304	1,114
Total Personnel		<u>495,985</u>	<u>483,995</u>	<u>483,560</u>	<u>429,970</u>
010.405.53100	OFFICE SUPPLIES	1,000	800	800	519
010.405.53200	POSTAGE	250	350	350	141
010.405.53300	OPERATING EXPENSES	14,200	14,200	14,200	12,234
010.405.53750	SMALL EQUIPMENT	126,500	158,600	158,600	148,516
Total Supplies & Materials		<u>141,950</u>	<u>173,950</u>	<u>173,950</u>	<u>161,410</u>
010.405.54020	COMPUTER SERVICES	486,718	421,600	421,600	408,907
010.405.54030	TRAINING & EDUCATION	30,000	26,000	23,000	16,208
010.405.54080	LOCAL TRAVEL	4,500	4,500	4,500	4,611
010.405.54520	TELEPHONE	14,250	14,250	14,250	11,623
010.405.54530	LEASED LINES	88,000	86,840	86,840	87,829
010.405.54550	REPAIRS & MAINTENANCE	1,000	1,000	1,000	662
Total Other Charges & Services		<u>624,468</u>	<u>554,190</u>	<u>551,190</u>	<u>529,905</u>
010.405.55200	EQUIPMENT	349,706	217,000	217,000	35,631
Total Capital Outlay		<u>349,706</u>	<u>217,000</u>	<u>217,000</u>	<u>35,631</u>
Total		<u><u>1,612,109</u></u>	<u><u>1,429,135</u></u>	<u><u>1,425,700</u></u>	<u><u>1,156,916</u></u>

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DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.406.51030	PERSONNEL SALARIES	120,823	116,188	116,188	112,832
010.406.52010	SOCIAL SECURITY TAXES	9,319	8,889	8,889	7,918
010.406.52020	GROUP HEALTH INSURANCE	25,100	24,220	24,220	23,100
010.406.52030	RETIREMENT	12,194	13,156	15,731	15,124
010.406.52031	457 DEFERRED COMP EXPENSE	4,274	5,909	0	0
010.406.52040	UNEMPLOYMENT INSURANCE	492	523	523	837
010.406.52050	WORKERS COMPENSATION	338	445	445	411
Total Personnel		<u>172,540</u>	<u>169,330</u>	<u>165,996</u>	<u>160,222</u>
010.406.53100	OFFICE SUPPLIES	1,920	1,920	1,920	1,864
010.406.53200	POSTAGE	1,200	1,200	1,200	1,025
010.406.53300	OPERATING EXPENSES	500	500	500	563
010.406.53750	SMALL EQUIPMENT	250	250	250	287
Total Supplies & Materials		<u>3,870</u>	<u>3,870</u>	<u>3,870</u>	<u>3,739</u>
010.406.54030	TRAINING & EDUCATION	1,800	1,800	1,800	13
010.406.54180	ADVERTISING	4,500	8,000	4,500	4,045
010.406.54200	PRINTING	0	0	0	0
010.406.54520	TELEPHONE	250	250	250	242
Total Other Charges & Services		<u>6,550</u>	<u>10,050</u>	<u>6,550</u>	<u>4,300</u>
Total		<u><u>182,960</u></u>	<u><u>183,250</u></u>	<u><u>176,416</u></u>	<u><u>168,261</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.407.53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,999
010.407.53200	POSTAGE	200	200	200	0
010.407.53300	OPERATING EXPENSES	200	200	200	0
	Total Supplies & Materials	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>1,999</u>
010.407.54000	PROFESSIONAL SERVICES	45,000	45,000	45,000	44,048
010.407.54300	LIABILITY & CASUALTY INSURANCE	325,000	345,000	325,000	322,520
010.407.54310	BOND PREMIUMS	2,500	2,500	2,500	7,404
010.407.54330	APPRAISAL COSTS	650,000	625,850	650,000	632,864
010.407.54490	MISCELLANEOUS	6,000	6,000	6,000	4,130
010.407.54510	TELEPHONE LINES	30,000	30,000	30,000	26,849
010.407.54550	REPAIRS & MAINTENANCE	700	700	700	1,029
010.407.54600	EQUIPMENT RENTAL	16,000	16,000	16,000	13,061
010.407.54900	CREDIT CARD PROCESSING FEES	100	100	100	0
	Total Other Charges & Services	<u>1,075,300</u>	<u>1,071,150</u>	<u>1,075,300</u>	<u>1,051,905</u>
	Total	<u><u>1,076,700</u></u>	<u><u>1,072,550</u></u>	<u><u>1,076,700</u></u>	<u><u>1,053,904</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.410.52020	GROUP HEALTH INSURANCE	0	0	0	(78,814)
010.410.52023	RETIREE INSURANCE	360,000	380,000	380,000	333,232
010.410.52025	EMPLOYEE ASSISTANCE	12,600	12,600	11,000	11,537
010.410.52035	WELLNESS PROGRAM EXPENSES	0	500	500	613
010.410.52040	UNEMPLOYMENT INSURANCE	10,000	10,000	10,000	0
010.410.52045	AIR AMBULANCE EXPENSE	12,000	7,000	7,000	4,124
010.410.52055	DENTAL BENEFITS	0	0	0	711
	Total Personnel	<u>394,600</u>	<u>410,100</u>	<u>408,500</u>	<u>271,403</u>
010.410.54035	OTHER TRAINING	2,220	2,220	2,220	0
	Total Other Charges & Services	<u>2,220</u>	<u>2,220</u>	<u>2,220</u>	<u>0</u>
	Total	<u><u>396,820</u></u>	<u><u>412,320</u></u>	<u><u>410,720</u></u>	<u><u>271,403</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 412: WELLNESS COORDINATOR

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.412.51030	PERSONNEL SALARIES	43,260	13,500	0	0
010.412.52010	SOCIAL SECURITY TAXES	3,309	3,100	0	0
010.412.52020	GROUP HEALTH INSURANCE	10,040	0	0	0
010.412.52030	RETIREMENT	4,217	859	0	0
010.412.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010.412.52040	UNEMPLOYMENT INSURANCE	170	0	0	0
010.412.52050	WORKERS COMPENSATION	117	0	0	0
Total Personnel		61,113	17,459	0	0
010.412.53100	OFFICE SUPPLIES	600	500	0	0
010.412.53200	POSTAGE	100	100	0	0
010.412.53300	OPERATING EXPENSES	1,500	1,000	0	0
010.412.53750	SMALL EQUIPMENT	0	7,500	0	0
Total Supplies & Materials		2,200	9,100	0	0
010.412.54030	TRAINING & EDUCATION	750	0	0	0
010.412.54080	LOCAL TRAVEL	1,200	500	0	0
010.412.54200	PRINTING	0	0	0	0
010.412.54520	TELEPHONE	1,200	400	0	0
Total Other Charges & Services		3,150	900	0	0
Total		66,463	27,459	0	0

**GRAYSON COUNTY, TEXAS
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DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.420.51030	PERSONNEL SALARIES	341,801	337,186	337,186	324,310
010.420.52010	SOCIAL SECURITY TAXES	25,347	25,795	25,795	22,592
010.420.52020	GROUP HEALTH INSURANCE	60,240	58,128	58,128	55,440
010.420.52030	RETIREMENT	35,335	37,961	45,654	43,484
010.420.52031	457 DEFERRED COMP EXPENSE	20,709	15,457	0	0
010.420.52040	UNEMPLOYMENT INSURANCE	1,421	1,516	1,516	2,409
010.420.52050	WORKERS COMPENSATION	979	1,290	1,290	1,183
Total Personnel		<u>485,832</u>	<u>477,333</u>	<u>469,569</u>	<u>449,418</u>
010.420.53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,409
010.420.53200	POSTAGE	300	300	300	221
010.420.53300	OPERATING EXPENSES	1,950	1,950	1,950	2,398
010.420.53750	SMALL EQUIPMENT	1,750	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>3,250</u>	<u>3,250</u>	<u>4,028</u>
010.420.54030	TRAINING & EDUCATION	6,500	6,500	6,500	5,913
010.420.54080	LOCAL TRAVEL	100	100	100	140
010.420.54180	ADVERTISING	0	0	0	29
010.420.54200	PRINTING	600	600	600	575
010.420.54520	TELEPHONE	250	250	250	222
010.420.54600	EQUIPMENT RENTAL	0	0	0	621
Total Other Charges & Services		<u>7,450</u>	<u>7,450</u>	<u>7,450</u>	<u>7,500</u>
Total		<u><u>498,282</u></u>	<u><u>488,033</u></u>	<u><u>480,269</u></u>	<u><u>460,946</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 425: COUNTY TREASURER

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.425.51010	ELECTED OFFICIAL SALARIES	68,516	67,850	67,850	66,520
010.425.51030	PERSONNEL SALARIES	70,961	70,225	70,225	64,904
010.425.52010	SOCIAL SECURITY TAXES	10,589	10,563	10,563	9,738
010.425.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	24,640
010.425.52030	RETIREMENT	13,860	15,097	18,696	17,640
010.425.52031	457 DEFERRED COMP EXPENSE	2,704	2,010	0	0
010.425.52040	UNEMPLOYMENT INSURANCE	289	317	317	485
010.425.52050	WORKERS COMPENSATION	383	529	529	479
Total Personnel		197,422	195,655	197,244	184,406
010.425.53100	OFFICE SUPPLIES	1,000	1,000	1,000	967
010.425.53200	POSTAGE	3,000	3,500	3,500	3,670
010.425.53300	OPERATING EXPENSES	600	600	3,000	1,870
010.425.53750	SMALL EQUIPMENT	5,250	0	0	2,052
Total Supplies & Materials		9,850	5,100	7,500	8,559
010.425.54030	TRAINING & EDUCATION	5,500	3,000	5,500	3,746
010.425.54080	LOCAL TRAVEL	500	1,000	500	434
010.425.54200	PRINTING	750	500	500	0
010.425.54520	TELEPHONE	300	300	300	219
010.425.54600	EQUIPMENT RENTAL	1,100	1,100	1,100	976
Total Other Charges & Services		8,150	5,900	7,900	5,375
Total		215,422	206,655	212,644	198,340

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 430: PURCHASING AGENT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.430.51030	PERSONNEL SALARIES	146,824	145,260	145,260	144,912
010.430.52010	SOCIAL SECURITY TAXES	11,694	11,112	11,112	10,832
010.430.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	27,720
010.430.52030	RETIREMENT	15,278	16,422	19,669	19,416
010.430.52031	457 DEFERRED COMP EXPENSE	9,911	7,401	0	0
010.430.52040	UNEMPLOYMENT INSURANCE	615	654	654	1,074
010.430.52050	WORKERS COMPENSATION	423	555	555	529
Total Personnel		<u>214,865</u>	<u>210,468</u>	<u>206,314</u>	<u>204,483</u>
010.430.53100	OFFICE SUPPLIES	550	550	550	464
010.430.53200	POSTAGE	300	300	300	257
010.430.53300	OPERATING EXPENSES	700	700	700	765
010.430.53750	SMALL EQUIPMENT	0	900	900	0
Total Supplies & Materials		<u>1,550</u>	<u>2,450</u>	<u>2,450</u>	<u>1,486</u>
010.430.54030	TRAINING & EDUCATION	3,000	3,000	3,000	3,423
010.430.54080	LOCAL TRAVEL	1,000	1,000	1,000	311
010.430.54180	ADVERTISING	2,000	2,000	2,000	1,960
010.430.54200	PRINTING	300	300	300	101
010.430.54490	MISCELLANEOUS	250	250	250	0
010.430.54520	TELEPHONE	1,500	575	575	343
010.430.54550	REPAIRS & MAINTENANCE	200	200	200	0
010.430.54600	EQUIPMENT RENTAL	1,700	1,700	1,700	1,352
Total Other Charges & Services		<u>9,950</u>	<u>9,025</u>	<u>9,025</u>	<u>7,490</u>
Total		<u><u>226,365</u></u>	<u><u>221,943</u></u>	<u><u>217,789</u></u>	<u><u>213,459</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 440: TAX COLLECTION

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.440.51010	ELECTED OFFICIAL SALARIES	68,516	67,850	67,850	67,758
010.440.51030	PERSONNEL SALARIES	412,311	425,936	425,936	488,238
010.440.51080	PART-TIME	11,644	21,515	21,515	20,445
010.440.52010	SOCIAL SECURITY TAXES	36,627	39,422	39,422	40,721
010.440.52020	GROUP HEALTH INSURANCE	110,440	111,412	111,412	118,659
010.440.52030	RETIREMENT	50,716	57,767	69,772	77,270
010.440.52031	457 DEFERRED COMP EXPENSE	27,830	21,704	0	0
010.440.52040	UNEMPLOYMENT INSURANCE	1,775	2,016	2,016	3,780
010.440.52050	WORKERS COMPENSATION	1,406	1,971	1,971	2,103
Total Personnel		<u>721,265</u>	<u>749,593</u>	<u>739,894</u>	<u>818,974</u>
010.440.53100	OFFICE SUPPLIES	4,500	5,500	5,500	4,472
010.440.53200	POSTAGE	64,000	64,000	64,000	56,693
010.440.53300	OPERATING EXPENSES	3,750	3,750	3,750	7,259
010.440.53750	SMALL EQUIPMENT	3,500	2,000	2,000	1,741
Total Supplies & Materials		<u>75,750</u>	<u>75,250</u>	<u>75,250</u>	<u>70,165</u>
010.440.54030	TRAINING & EDUCATION	5,500	5,500	5,500	4,735
010.440.54080	LOCAL TRAVEL	1,700	1,700	1,700	1,581
010.440.54200	PRINTING	30,000	25,000	30,000	11,296
010.440.54490	MISCELLANEOUS	700	700	700	631
010.440.54520	TELEPHONE	1,649	1,649	1,649	1,407
010.440.54550	REPAIRS & MAINTENANCE	9,650	450	450	410
010.440.54600	EQUIPMENT RENTAL	2,425	2,425	2,425	976
Total Other Charges & Services		<u>51,624</u>	<u>37,424</u>	<u>42,424</u>	<u>21,036</u>
010.440.55200	EQUIPMENT	0	0	0	0
010.440.55300	OFFICE FURNITURE	0	0	0	1,592
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>1,592</u>
Total		<u>848,639</u>	<u>862,267</u>	<u>857,568</u>	<u>911,767</u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.445.51030	PERSONNEL SALARIES	413,817	390,658	390,658	342,714
010.445.51150	CONTRACT LABOR	3,000	3,000	3,000	2,750
010.445.52010	SOCIAL SECURITY TAXES	30,197	29,885	29,885	24,387
010.445.52020	GROUP HEALTH INSURANCE	110,440	101,724	101,724	83,050
010.445.52030	RETIREMENT	42,409	43,402	52,896	45,884
010.445.52031	457 DEFERRED COMP EXPENSE	21,259	13,013	0	0
010.445.52040	UNEMPLOYMENT INSURANCE	1,708	1,757	1,757	2,522
010.445.52050	WORKERS COMPENSATION	1,175	1,495	1,495	1,252
Total Personnel		<u>624,005</u>	<u>584,934</u>	<u>581,415</u>	<u>502,559</u>
010.445.53100	OFFICE SUPPLIES	4,500	5,500	5,500	4,181
010.445.53200	POSTAGE	18,000	18,000	18,000	17,977
010.445.53300	OPERATING EXPENSES	2,000	700	3,000	3,153
010.445.53750	SMALL EQUIPMENT	5,000	12,000	2,000	0
Total Supplies & Materials		<u>29,500</u>	<u>36,200</u>	<u>28,500</u>	<u>25,311</u>
010.445.54030	TRAINING & EDUCATION	3,500	3,500	3,500	3,336
010.445.54080	LOCAL TRAVEL	1,700	1,700	1,700	1,682
010.445.54200	PRINTING	2,000	2,000	2,000	1,121
010.445.54520	TELEPHONE	2,231	2,231	2,231	1,997
010.445.54550	REPAIRS & MAINTENANCE	2,950	300	300	130
010.445.54600	EQUIPMENT RENTAL	2,000	2,000	2,000	1,979
Total Other Charges & Services		<u>14,381</u>	<u>11,731</u>	<u>11,731</u>	<u>10,245</u>
Total		<u><u>667,886</u></u>	<u><u>632,865</u></u>	<u><u>621,646</u></u>	<u><u>538,115</u></u>

GRAYSON COUNTY, TEXAS
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DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.450.51030	PERSONNEL SALARIES	234,634	195,485	195,485	183,096
010.450.51080	PART-TIME	35,503	35,500	35,500	32,243
010.450.52010	SOCIAL SECURITY TAXES	20,915	18,588	18,588	17,006
010.450.52020	GROUP HEALTH INSURANCE	60,240	48,440	48,440	41,246
010.450.52030	RETIREMENT	27,251	24,178	28,093	27,257
010.450.52031	457 DEFERRED COMP EXPENSE	9,426	7,305	0	0
010.450.52040	UNEMPLOYMENT INSURANCE	1,096	1,093	1,093	1,692
010.450.52050	WORKERS COMPENSATION	5,004	6,083	6,083	5,447
Total Personnel		<u>394,069</u>	<u>336,672</u>	<u>333,282</u>	<u>307,987</u>
010.450.53300	OPERATING EXPENSES	2,500	2,000	2,000	2,309
010.450.53350	JANITORIAL SUPPLIES	600	600	600	598
010.450.53560	GAS & OIL	12,000	11,000	11,000	12,900
010.450.53590	REPAIRS & MAINTENANCE SUPPLIES	55,000	57,000	55,000	66,366
010.450.53750	SMALL EQUIPMENT	600	2,500	2,500	228
Total Supplies & Materials		<u>70,700</u>	<u>73,100</u>	<u>71,100</u>	<u>82,401</u>
010.450.54030	TRAINING & EDUCATION	2,000	0	2,000	60
010.450.54520	TELEPHONE	2,500	2,500	2,500	3,596
010.450.54540	UTILITIES	284,400	270,000	270,000	317,575
010.450.54550	REPAIRS & MAINTENANCE	40,000	40,000	40,000	44,858
010.450.54620	SERVICE CONTRACTS	199,772	199,772	199,772	175,869
Total Other Charges & Services		<u>528,672</u>	<u>512,272</u>	<u>514,272</u>	<u>541,958</u>
010.450.55100	IMPROVEMENTS	77,392	89,600	89,600	0
010.450.55200	EQUIPMENT	10,000	0	0	0
010.450.55250	VEHICLES	0	27,000	27,000	0
Total Capital Outlay		<u>87,392</u>	<u>116,600</u>	<u>116,600</u>	<u>0</u>
Total		<u><u>1,080,833</u></u>	<u><u>1,038,644</u></u>	<u><u>1,035,254</u></u>	<u><u>932,346</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 460: ELECTIONS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.460.51030	PERSONNEL SALARIES	123,176	120,059	120,059	0
010.460.51080	PART-TIME	122,570	119,000	119,000	95,334
010.460.52010	SOCIAL SECURITY TAXES	18,812	15,556	15,556	4,562
010.460.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	568
010.460.52030	RETIREMENT	24,562	12,507	16,256	599
010.460.52031	457 DEFERRED COMP EXPENSE	6,220	4,637	0	0
010.460.52040	UNEMPLOYMENT INSURANCE	989	1,076	1,076	79
010.460.52050	WORKERS COMPENSATION	680	914	914	243
Total Personnel		<u>327,129</u>	<u>302,813</u>	<u>301,925</u>	<u>101,385</u>
010.460.53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,636
010.460.53200	POSTAGE	15,000	27,500	27,500	1,964
010.460.53300	OPERATING EXPENSES	8,000	0	0	344
010.460.53750	SMALL EQUIPMENT	500	0	0	0
Total Supplies & Materials		<u>25,500</u>	<u>29,500</u>	<u>29,500</u>	<u>3,944</u>
010.460.54020	COMPUTER SERVICES	15,000	15,000	15,000	23,977
010.460.54030	TRAINING & EDUCATION	2,500	2,500	2,500	1,377
010.460.54080	LOCAL TRAVEL	500	1,000	1,000	663
010.460.54200	PRINTING	5,000	5,000	5,000	0
010.460.54320	ELECTIONS	0	8,000	8,000	13,167
010.460.54520	TELEPHONE	2,500	0	0	0
010.460.54550	REPAIRS & MAINTENANCE	41,000	41,000	41,000	32,957
010.460.54600	EQUIPMENT RENTAL	0	0	0	0
010.460.54610	PROPERTY RENTAL	500	12,000	20,000	19,100
Total Other Charges & Services		<u>67,000</u>	<u>84,500</u>	<u>92,500</u>	<u>91,241</u>
Total		<u><u>419,629</u></u>	<u><u>416,813</u></u>	<u><u>423,925</u></u>	<u><u>196,570</u></u>

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

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.465.51080	PART-TIME	5,000	9,180	9,180	3,470
010.465.52010	SOCIAL SECURITY TAXES	400	492	492	265
010.465.52020	GROUP HEALTH INSURANCE	0	0	0	0
010.465.52030	RETIREMENT	0	0	0	0
010.465.52040	UNEMPLOYMENT INSURANCE	50	41	41	23
010.465.52050	WORKERS COMPENSATION	50	35	35	13
	Total Personnel	<u>5,500</u>	<u>9,748</u>	<u>9,748</u>	<u>3,771</u>
010.465.53100	OFFICE SUPPLIES	0	0	0	0
010.465.53200	POSTAGE	0	0	0	0
010.465.53300	OPERATING EXPENDITURES	10,000	5,688	5,688	5,250
010.465.53750	SMALL EQUIPMENT	5,000	0	0	0
	Total Supplies & Materials	<u>15,000</u>	<u>5,688</u>	<u>5,688</u>	<u>5,250</u>
010.465.54080	LOCAL TRAVEL	0	0	0	0
	Total Other Charges & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>20,500</u></u>	<u><u>15,436</u></u>	<u><u>15,436</u></u>	<u><u>9,021</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.501.51010	ELECTED OFFICIAL SALARIES	153,400	153,400	153,400	139,554
010.501.51030	PERSONNEL SALARIES	133,227	130,448	130,448	100,471
010.501.51080	PART-TIME	5,000	0	0	3,866
010.501.52010	SOCIAL SECURITY TAXES	23,017	21,715	21,715	16,980
010.501.52020	GROUP HEALTH INSURANCE	40,160	38,752	38,752	30,030
010.501.52030	RETIREMENT	29,489	32,240	38,432	32,826
010.501.52031	457 DEFERRED COMP EXPENSE	15,900	12,114	0	0
010.501.52040	UNEMPLOYMENT INSURANCE	565	587	587	769
010.501.52050	WORKERS COMPENSATION	831	1,086	1,086	913
Total Personnel		401,589	390,342	384,420	325,409
010.501.53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,333
010.501.53200	POSTAGE	1,000	1,000	1,000	1,008
010.501.53300	OPERATING EXPENSES	18,700	18,000	18,000	13,673
010.501.53750	SMALL EQUIPMENT	1,000	1,000	1,000	77
Total Supplies & Materials		21,700	21,000	21,000	16,091
010.501.54030	TRAINING & EDUCATION	1,600	1,600	1,600	1,244
010.501.54200	PRINTING	500	500	500	568
010.501.54240	EXPERTS/INVESTIGATORS - CRIMINAL	1,500	1,500	1,500	2,550
010.501.54245	TRANSCRIPTS - CRIMINAL	1,000	1,000	1,000	0
010.501.54246	TRANSCRIPTS - APPEALS	1,925	1,925	1,925	1,034
010.501.54247	INTERPRETERS	2,500	2,500	2,500	4,890
010.501.54250	APPOINTED LEGAL COUNSEL	110,000	110,000	110,000	148,861
010.501.54251	INDIGENT LEGAL COUNSEL - APPEALS	0	0	0	0
010.501.54252	INDIGENT LEGAL COUNSEL - JUVENILE	0	0	0	0
010.501.54253	INDIGENT LEGAL COUNSEL - UNFILED	0	390	390	0
010.501.54254	OTHER CRIMINAL COURT COSTS	0	0	0	1
010.501.54260	CIVIL APPOINTMENTS & COSTS	48,000	48,000	48,000	42,400
010.501.54270	OTHER INDIGENT COURT COSTS	22,500	22,500	22,500	21,750
Total Other Charges & Services		189,525	189,915	189,915	223,298
Total		612,814	601,257	595,335	564,798

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.502.51010	ELECTED OFFICIAL SALARIES	153,400	153,400	153,400	139,554
010.502.51030	PERSONNEL SALARIES	94,663	93,638	93,638	92,212
010.502.51080	PART-TIME	5,000	0	0	3,356
010.502.52010	SOCIAL SECURITY TAXES	19,433	18,898	18,898	15,676
010.502.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	27,720
010.502.52030	RETIREMENT	25,812	28,294	33,448	31,600
010.502.52031	457 DEFERRED COMP EXPENSE	16,744	12,736	0	0
010.502.52040	UNEMPLOYMENT INSURANCE	417	422	422	722
010.502.52050	WORKERS COMPENSATION	729	945	945	863
Total Personnel		<u>346,318</u>	<u>337,397</u>	<u>329,815</u>	<u>311,703</u>
010.502.53100	OFFICE SUPPLIES	850	750	750	750
010.502.53200	POSTAGE	800	1,000	1,000	1,386
010.502.53300	OPERATING EXPENSES	5,500	5,000	5,000	5,244
010.502.53750	SMALL EQUIPMENT	500	500	500	103
Total Supplies & Materials		<u>7,650</u>	<u>7,250</u>	<u>7,250</u>	<u>7,483</u>
010.502.54030	TRAINING & EDUCATION	800	500	500	78
010.502.54200	PRINTING	500	750	750	1,075
010.502.54240	EXPERTS/INVESTIGATORS - CRIMINAL	1,500	1,500	1,500	0
010.502.54245	TRANSCRIPTS - CRIMINAL	700	700	700	133
010.502.54246	TRANSCRIPTS - APPEALS	3,000	3,800	3,800	1,196
010.502.54247	INTERPRETERS	3,000	3,000	3,000	4,665
010.502.54250	APPOINTED LEGAL COUNSEL	110,000	100,000	100,000	134,871
010.502.54251	INDIGENT LEGAL COUNSEL - APPEALS	4,000	4,000	4,000	1,485
010.502.54254	OTHER CRIMINAL COURT COSTS	0	0	0	100
010.502.54260	CIVIL APPOINTMENTS & COSTS	40,000	45,000	45,000	42,850
010.502.54265	VISITING JUDGES TRAVEL	0	0	0	0
010.502.54270	OTHER INDIGENT COURT COSTS	2,000	3,000	3,000	170
Total Other Charges & Services		<u>165,500</u>	<u>162,250</u>	<u>162,250</u>	<u>186,623</u>
Total		<u><u>519,468</u></u>	<u><u>506,897</u></u>	<u><u>499,315</u></u>	<u><u>505,809</u></u>

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

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.505.51030	PERSONNEL SALARIES	147,163	144,366	144,366	180,378
010.505.51080	PART-TIME	5,000	0	0	2,173
010.505.52010	SOCIAL SECURITY TAXES	12,091	11,045	11,045	13,619
010.505.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	36,960
010.505.52030	RETIREMENT	15,313	16,553	19,547	24,523
010.505.52031	457 DEFERRED COMP EXPENSE	9,933	7,416	0	0
010.505.52040	UNEMPLOYMENT INSURANCE	637	649	649	1,360
010.505.52050	WORKERS COMPENSATION	438	552	552	667
Total Personnel		<u>220,695</u>	<u>209,645</u>	<u>205,223</u>	<u>259,680</u>
010.505.53100	OFFICE SUPPLIES	1,500	1,500	1,200	1,262
010.505.53200	POSTAGE	400	400	400	349
010.505.53300	OPERATING EXPENSES	7,000	9,000	6,000	4,489
010.505.53750	SMALL EQUIPMENT	1,500	1,500	1,500	0
Total Supplies & Materials		<u>10,400</u>	<u>12,400</u>	<u>9,100</u>	<u>6,100</u>
010.505.54030	TRAINING & EDUCATION	1,500	1,500	1,500	347
010.505.54200	PRINTING	500	500	500	672
010.505.54240	EXPERTS/INVESTIGATORS/CRIMINAL	20,000	25,000	25,000	17,695
010.505.54245	TRANSCRIPTS - CRIMINAL	15,000	6,000	6,000	2,014
010.505.54246	TRANSCRIPTS - APPEALS	10,000	20,000	20,000	5,035
010.505.54247	INTERPRETERS	7,500	7,500	7,500	8,080
010.505.54250	APPOINTED LEGAL COUNSEL	200,000	200,000	200,000	158,153
010.505.54251	INDIGENT LEGAL COUNSEL - APPEALS	10,000	12,000	12,000	4,375
010.505.54252	INDIGENT LEGAL COUNSEL - JUVENILE	10,000	12,000	12,000	5,992
010.505.54253	INDIGENT LEGAL COUNSEL - UNFILED	3,500	3,500	3,500	1,194
010.505.54260	CIVIL APPOINTMENTS & COSTS	7,000	7,000	7,000	10,139
010.505.54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	164
010.505.54270	OTHER INDIGENT COURT COSTS	13,000	18,000	18,000	5,539
010.505.54280	CPS APPOINTMENTS	50,000	40,000	40,000	51,039
010.505.54490	MISCELLANEOUS	2,750	2,750	2,750	2,462
010.505.54520	TELEPHONE	50	50	50	0
010.505.54600	EQUIPMENT RENTAL	1,500	1,000	1,000	1,128
Total Other Charges & Services		<u>353,300</u>	<u>357,800</u>	<u>357,800</u>	<u>274,028</u>
Total		<u><u>584,395</u></u>	<u><u>579,845</u></u>	<u><u>572,123</u></u>	<u><u>539,808</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.506.51030	PERSONNEL SALARIES	149,253	146,396	146,396	144,989
010.506.52010	SOCIAL SECURITY TAXES	12,157	11,199	11,199	10,909
010.506.51080	PART-TIME	5,000	0	0	2,753
010.506.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	27,720
010.506.52030	RETIREMENT	15,531	16,923	19,821	19,851
010.506.52031	457 DEFERRED COMP EXPENSE	10,075	7,507	0	0
010.506.52040	UNEMPLOYMENT INSURANCE	645	658	658	1,098
010.506.52050	WORKERS COMPENSATION	444	560	560	540
Total Personnel		<u>223,225</u>	<u>212,307</u>	<u>207,698</u>	<u>207,860</u>
010.506.53100	OFFICE SUPPLIES	1,000	1,000	1,000	850
010.506.53200	POSTAGE	400	400	400	348
010.506.53300	OPERATING EXPENSES	2,500	2,500	2,500	2,141
010.506.53750	SMALL EQUIPMENT	1,500	1,500	1,500	156
Total Supplies & Materials		<u>5,400</u>	<u>5,400</u>	<u>5,400</u>	<u>3,495</u>
010.506.54030	TRAINING & EDUCATION	3,500	3,500	3,500	814
010.506.54200	PRINTING	500	500	500	275
010.506.54240	EXPERTS/INVESTIGATORS/CRIMINAL	20,000	15,000	15,000	19,708
010.506.54245	TRANSCRIPTS - CRIMINAL	1,000	1,000	1,000	115
010.506.54246	TRANSCRIPTS - APPEALS	5,000	5,000	5,000	4,728
010.506.54247	INTERPRETERS	7,500	7,500	7,500	7,987
010.506.54250	APPOINTED LEGAL COUNSEL	150,000	150,000	150,000	148,083
010.506.54251	INDIGENT LEGAL COUNSEL - APPEALS	5,000	5,000	5,000	0
010.506.54252	INDIGENT LEGAL COUNSEL - JUVENILE	10,000	15,000	15,000	10,169
010.506.54253	INDIGENT LEGAL COUNSEL - UNFILED	5,000	3,500	3,500	7,312
010.506.54260	CIVIL APPOINTMENTS & COSTS	9,000	9,000	9,000	7,594
010.506.54265	VISITING JUDGES TRAVEL	0	0	0	0
010.506.54270	OTHER INDIGENT COURT COSTS	5,000	9,000	9,000	4,098
010.506.54280	CPS APPOINTMENTS	15,000	15,000	15,000	16,462
010.506.54490	MISCELLANEOUS	2,750	2,750	2,750	2,462
010.506.54600	EQUIPMENT RENTAL	500	1,500	1,500	1,292
Total Other Charges & Services		<u>239,750</u>	<u>243,250</u>	<u>243,250</u>	<u>231,099</u>
Total		<u><u>468,375</u></u>	<u><u>460,957</u></u>	<u><u>456,348</u></u>	<u><u>442,454</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.508.51030	PERSONNEL SALARIES	187,305	184,499	184,499	142,929
010.508.51080	PART-TIME	5,000	2,000	2,000	2,301
010.508.52010	SOCIAL SECURITY TAXES	14,996	14,267	14,267	10,751
010.508.52020	GROUP HEALTH INSURANCE	40,160	38,752	38,752	27,720
010.508.52030	RETIREMENT	19,244	21,318	25,252	19,488
010.508.52031	457 DEFERRED COMP EXPENSE	10,119	9,447	0	0
010.508.52040	UNEMPLOYMENT INSURANCE	795	840	840	1,080
010.508.52050	WORKERS COMPENSATION	547	714	714	530
Total Personnel		278,166	271,837	266,324	204,799
010.508.53100	OFFICE SUPPLIES	1,500	1,500	1,500	1,041
010.508.53200	POSTAGE	150	150	150	121
010.508.53300	OPERATING EXPENSES	1,500	1,500	1,500	1,713
010.508.53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
Total Supplies & Materials		8,150	8,150	8,150	2,875
010.508.54030	TRAINING & EDUCATION	4,500	5,000	5,000	761
010.508.54200	PRINTING	1,000	1,000	1,000	1,004
010.508.54240	EXPERTS/INVESTIGATORS/CRIMINAL	12,500	15,000	15,000	16,025
010.508.54245	TRANSCRIPTS - CRIMINAL	2,500	2,000	1,500	0
010.508.54246	TRANSCRIPTS - APPEALS	8,000	16,000	8,000	8,680
010.508.54247	INTERPRETERS	7,000	10,000	7,000	10,101
010.508.54250	APPOINTED LEGAL COUNSEL	130,000	140,000	140,000	144,491
010.508.54251	INDIGENT LEGAL COUNSEL - APPEALS	7,500	7,500	7,500	0
010.508.54252	INDIGENT LEGAL COUNSEL - JUVENILE	14,000	15,000	12,000	14,898
010.508.54253	INDIGENT LEGAL COUNSEL - UNFILED	1,000	1,500	1,500	1,781
010.508.54254	OTHER CRIMINAL COURT COSTS	500	500	500	0
010.508.54260	CIVIL APPOINTMENTS & COSTS	6,000	6,000	6,000	6,602
010.508.54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	213
010.508.54270	OTHER INDIGENT COURT COSTS	10,000	9,000	8,500	2,637
010.508.54280	CPS APPOINTMENTS	20,000	25,000	25,000	51,896
010.508.54490	MISCELLANEOUS	2,750	2,750	2,750	2,462
010.508.54520	TELEPHONE	250	250	250	238
Total Other Charges & Services		229,000	257,900	242,500	261,789
Total		515,316	537,887	516,974	469,463

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.511.51010	ELECTED OFFICIAL SALARIES	63,405	62,789	62,789	62,505
010.511.51030	PERSONNEL SALARIES	75,284	74,450	74,450	72,955
010.511.51080	PART-TIME	14,863	16,324	16,324	15,007
010.511.52010	SOCIAL SECURITY TAXES	10,692	11,748	11,748	10,594
010.511.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	25,408
010.511.52030	RETIREMENT	14,968	16,476	20,792	20,037
010.511.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010.511.52040	UNEMPLOYMENT INSURANCE	353	408	408	653
010.511.52050	WORKERS COMPENSATION	414	587	587	549
Total Personnel		<u>210,099</u>	<u>211,846</u>	<u>216,162</u>	<u>207,708</u>
010.511.53100	OFFICE SUPPLIES	2,000	3,600	1,400	2,278
010.511.53200	POSTAGE	2,000	2,000	2,000	1,769
010.511.53300	OPERATING EXPENSES	500	500	500	903
010.511.53750	SMALL EQUIPMENT	3,500	0	0	0
Total Supplies & Materials		<u>8,000</u>	<u>6,100</u>	<u>3,900</u>	<u>4,950</u>
010.511.54000	PROFESSIONAL SERVICES	69,000	69,000	69,000	75,415
010.511.54030	TRAINING & EDUCATION	3,200	2,150	2,150	3,759
010.511.54080	LOCAL TRAVEL	2,600	2,600	2,600	2,664
010.511.54200	PRINTING	200	200	200	340
010.511.54520	TELEPHONE	500	500	500	484
010.511.54550	REPAIRS & MAINTENANCE	200	200	200	194
010.511.54600	EQUIPMENT RENTAL	1,400	1,400	1,400	1,344
Total Other Charges & Services		<u>77,100</u>	<u>76,050</u>	<u>76,050</u>	<u>84,200</u>
Total		<u><u>295,199</u></u>	<u><u>293,996</u></u>	<u><u>296,112</u></u>	<u><u>296,858</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.512.51010	ELECTED OFFICIAL SALARIES	59,288	58,712	58,712	53,307
010.512.51030	PERSONNEL SALARIES	71,812	71,064	71,064	76,784
010.512.52010	SOCIAL SECURITY TAXES	10,126	9,927	9,927	9,433
010.512.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	21,568
010.512.52030	RETIREMENT	13,019	14,217	17,572	17,447
010.512.52031	457 DEFERRED COMP EXPENSE	2,469	1,842	0	0
010.512.52040	UNEMPLOYMENT INSURANCE	291	320	320	515
010.512.52050	WORKERS COMPENSATION	360	497	497	475
Total Personnel		<u>187,485</u>	<u>185,643</u>	<u>187,156</u>	<u>179,529</u>
010.512.53100	OFFICE SUPPLIES	1,200	1,200	1,200	1,735
010.512.53200	POSTAGE	1,200	1,200	1,200	1,252
010.512.53300	OPERATING EXPENSES	1,200	1,200	1,200	1,154
010.512.53750	SMALL EQUIPMENT	300	500	500	191
Total Supplies & Materials		<u>3,900</u>	<u>4,100</u>	<u>4,100</u>	<u>4,332</u>
010.512.54000	PROFESSIONAL SERVICES	38,000	41,000	41,000	40,913
010.512.54030	TRAINING & EDUCATION	1,800	1,800	1,800	775
010.512.54080	LOCAL TRAVEL	4,300	4,300	4,300	4,264
010.512.54200	PRINTING	300	300	300	281
010.512.54520	TELEPHONE	1,200	1,200	1,200	1,414
010.512.54600	EQUIPMENT RENTAL	1,200	1,200	1,200	976
Total Other Charges & Services		<u>46,800</u>	<u>49,800</u>	<u>49,800</u>	<u>48,623</u>
Total		<u><u>238,185</u></u>	<u><u>239,543</u></u>	<u><u>241,056</u></u>	<u><u>232,484</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.513.51010	ELECTED OFFICIAL SALARIES	48,952	48,424	48,424	47,452
010.513.51030	PERSONNEL SALARIES	30,067	29,775	29,775	29,191
010.513.52010	SOCIAL SECURITY TAXES	5,595	5,982	5,982	5,145
010.513.52020	GROUP HEALTH INSURANCE	20,080	19,376	19,376	18,480
010.513.52030	RETIREMENT	8,025	8,664	10,589	10,276
010.513.52031	457 DEFERRED COMP EXPENSE	3,304	2,095	0	0
010.513.52040	UNEMPLOYMENT INSURANCE	118	134	134	217
010.513.52050	WORKERS COMPENSATION	222	299	299	280
Total Personnel		<u>116,363</u>	<u>114,749</u>	<u>114,579</u>	<u>111,041</u>
010.513.53100	OFFICE SUPPLIES	600	600	600	601
010.513.53200	POSTAGE	600	600	600	562
010.513.53300	OPERATING EXPENSES	500	600	500	468
Total Supplies & Materials		<u>1,700</u>	<u>1,800</u>	<u>1,700</u>	<u>1,631</u>
010.513.54000	PROFESSIONAL SERVICES	15,000	15,000	15,000	11,498
010.513.54030	TRAINING & EDUCATION	1,500	1,500	1,500	1,499
010.513.54080	LOCAL TRAVEL	3,100	3,100	3,100	3,559
010.513.54200	PRINTING	150	150	150	0
010.513.54520	TELEPHONE	1,200	1,200	1,200	1,110
010.513.54540	UTILITIES	4,700	4,700	4,700	3,369
010.513.54550	REPAIRS & MAINTENANCE	0	0	0	0
010.513.54600	EQUIPMENT RENTAL	1,220	1,220	1,220	976
Total Other Charges & Services		<u>26,870</u>	<u>26,870</u>	<u>26,870</u>	<u>22,011</u>
Total		<u><u>144,933</u></u>	<u><u>143,419</u></u>	<u><u>143,149</u></u>	<u><u>134,683</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.514.51010	ELECTED OFFICIAL SALARIES	49,177	48,649	48,649	47,685
010.514.51030	PERSONNEL SALARIES	30,997	30,645	30,645	30,054
010.514.52010	SOCIAL SECURITY TAXES	5,837	6,067	6,067	5,459
010.514.52020	GROUP HEALTH INSURANCE	20,080	19,376	19,376	18,473
010.514.52030	RETIREMENT	8,019	8,960	10,737	10,420
010.514.52031	457 DEFERRED COMP EXPENSE	2,092	3,828	0	0
010.514.52040	UNEMPLOYMENT INSURANCE	130	138	138	223
010.514.52050	WORKERS COMPENSATION	222	303	303	283
Total Personnel		<u>116,554</u>	<u>117,966</u>	<u>115,915</u>	<u>112,597</u>
010.514.53100	OFFICE SUPPLIES	1,100	1,100	1,100	1,236
010.514.53200	POSTAGE	750	750	750	574
010.514.53300	OPERATING EXPENSES	800	800	800	800
Total Supplies & Materials		<u>2,650</u>	<u>2,650</u>	<u>2,650</u>	<u>2,610</u>
010.514.54000	PROFESSIONAL SERVICES	12,000	12,000	12,000	14,180
010.514.54030	TRAINING & EDUCATION	2,400	1,500	1,500	1,097
010.514.54080	LOCAL TRAVEL	1,800	1,800	1,800	516
010.514.54200	PRINTING	350	250	250	0
010.514.54520	TELEPHONE	2,200	2,200	2,200	1,697
010.514.54540	UTILITIES	6,000	6,000	6,000	5,056
010.514.54600	EQUIPMENT RENTAL	800	800	800	408
Total Other Charges & Services		<u>25,550</u>	<u>24,550</u>	<u>24,550</u>	<u>22,954</u>
Total		<u><u>144,754</u></u>	<u><u>145,166</u></u>	<u><u>143,115</u></u>	<u><u>138,161</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.521.51010	ELECTED OFFICIAL SALARIES	46,704	46,202	46,202	45,307
010.521.52010	SOCIAL SECURITY TAXES	3,548	3,534	3,534	3,440
010.521.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,228
010.521.52030	RETIREMENT	4,552	4,993	6,256	6,075
010.521.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010.521.52050	WORKERS COMPENSATION	631	870	870	817
Total Personnel		<u>65,475</u>	<u>65,287</u>	<u>66,550</u>	<u>64,867</u>
010.521.53100	OFFICE SUPPLIES	200	200	200	30
010.521.53300	OPERATING EXPENSES	500	500	500	382
010.521.53560	GAS & OIL	1,800	1,800	1,800	1,553
010.521.53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	1,195
010.521.53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,160</u>
010.521.54520	TELEPHONE	500	500	500	274
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>274</u>
Total		<u><u>68,975</u></u>	<u><u>68,787</u></u>	<u><u>70,050</u></u>	<u><u>68,301</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.522.51010	ELECTED OFFICIAL SALARIES	43,625	43,084	43,084	42,019
010.522.52010	SOCIAL SECURITY TAXES	3,211	3,296	3,296	2,870
010.522.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,240
010.522.52030	RETIREMENT	4,539	4,874	5,834	5,634
010.522.52031	457 DEFERRED COMP EXPENSE	2,945	2,198	0	0
010.522.52050	WORKERS COMPENSATION	629	811	811	758
	Total Personnel	<u>64,989</u>	<u>63,951</u>	<u>62,713</u>	<u>60,521</u>
010.522.53100	OFFICE SUPPLIES	100	100	100	0
010.522.53300	OPERATING EXPENSES	500	750	500	486
010.522.53560	GAS & OIL	1,800	1,800	1,800	2,293
010.522.53590	REPAIRS & MAINTENANCE SUPPLIES	300	300	300	69
010.522.53750	SMALL EQUIPMENT	0	0	0	191
	Total Supplies & Materials	<u>2,700</u>	<u>2,950</u>	<u>2,700</u>	<u>3,039</u>
010.522.54520	TELEPHONE	1,000	1,000	1,000	589
	Total Other Charges & Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>589</u>
010.522.55250	VEHICLES	0	0	0	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>68,689</u></u>	<u><u>67,901</u></u>	<u><u>66,413</u></u>	<u><u>64,149</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.523.51010	ELECTED OFFICIAL SALARIES	41,805	41,344	41,344	40,504
010.523.52010	SOCIAL SECURITY TAXES	2,836	3,163	3,163	2,512
010.523.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,240
010.523.52030	RETIREMENT	4,350	4,687	5,598	5,428
010.523.52031	457 DEFERRED COMP EXPENSE	2,822	2,095	0	0
010.523.52050	WORKERS COMPENSATION	602	779	779	724
	Total Personnel	<u>62,455</u>	<u>61,756</u>	<u>60,572</u>	<u>58,408</u>
010.523.53100	OFFICE SUPPLIES	40	40	40	0
010.523.53300	OPERATING EXPENSES	700	700	700	166
010.523.53400	UNIFORMS	200	200	200	223
010.523.53560	GAS & OIL	4,000	4,000	4,000	2,586
010.523.53570	TIRES, BATTERIES & ACCESSORIES	650	650	650	88
010.523.53590	REPAIRS & MAINTENANCE SUPPLIES	300	300	300	2,682
010.523.53750	SMALL EQUIPMENT	0	0	0	706
	Total Supplies & Materials	<u>5,890</u>	<u>5,890</u>	<u>5,890</u>	<u>6,451</u>
010.523.54520	TELEPHONE	250	250	250	594
	Total Other Charges & Services	<u>250</u>	<u>250</u>	<u>250</u>	<u>594</u>
	Total	<u><u>68,595</u></u>	<u><u>67,896</u></u>	<u><u>66,712</u></u>	<u><u>65,453</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.524.51010	ELECTED OFFICIAL SALARIES	41,565	41,044	41,044	40,019
010.524.52010	SOCIAL SECURITY TAXES	2,989	3,140	3,140	2,662
010.524.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,240
010.524.52030	RETIREMENT	4,325	4,644	5,557	5,366
010.524.52031	457 DEFERRED COMP EXPENSE	2,806	2,095	0	0
010.524.52050	WORKERS COMPENSATION	599	773	773	722
	Total Personnel	<u>62,324</u>	<u>61,384</u>	<u>60,202</u>	<u>58,009</u>
010.524.53100	OFFICE SUPPLIES	150	150	150	128
010.524.53300	OPERATING EXPENSES	2,000	2,000	2,000	1,919
010.524.53560	GAS & OIL	3,500	3,000	3,000	3,278
010.524.53590	REPAIRS & MAINTENANCE SUPPLIES	1,400	1,400	1,400	1,330
010.524.53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	<u>7,050</u>	<u>6,550</u>	<u>6,550</u>	<u>6,655</u>
010.524.54520	TELEPHONE	500	500	500	473
	Total Other Charges & Services	<u>500</u>	<u>500</u>	<u>500</u>	<u>473</u>
010.524.55250	VEHICLES	25,000	0	0	0
	Total Capital Outlay	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>94,874</u></u>	<u><u>68,434</u></u>	<u><u>67,252</u></u>	<u><u>65,137</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.530.51010	ELECTED OFFICIAL SALARIES	68,516	67,850	67,850	66,520
010.530.51030	PERSONNEL SALARIES	411,618	407,309	407,309	359,453
010.530.51080	PART-TIME	19,158	18,600	0	15,431
010.530.52010	SOCIAL SECURITY TAXES	38,095	36,349	36,349	32,079
010.530.52020	GROUP HEALTH INSURANCE	120,480	116,256	116,256	97,020
010.530.52030	RETIREMENT	49,753	53,126	64,337	59,167
010.530.52031	457 DEFERRED COMP EXPENSE	11,143	11,289	0	0
010.530.52040	UNEMPLOYMENT INSURANCE	1,734	1,834	1,834	2,777
010.530.52050	WORKERS COMPENSATION	1,377	1,819	1,819	1,611
Total Personnel		<u>721,874</u>	<u>714,432</u>	<u>695,754</u>	<u>634,058</u>
010.530.53100	OFFICE SUPPLIES	6,500	6,500	6,500	6,425
010.530.53200	POSTAGE	30,000	30,000	30,000	30,922
010.530.53300	OPERATING EXPENSES	6,000	6,000	6,000	5,313
010.530.53360	PASSPORT SUPPLY EXPENSES	4,000	4,000	4,000	3,448
010.530.53750	SMALL EQUIPMENT	2,525	2,525	2,525	1,795
Total Supplies & Materials		<u>49,025</u>	<u>49,025</u>	<u>49,025</u>	<u>47,903</u>
010.530.54030	TRAINING & EDUCATION	6,600	6,600	6,600	7,930
010.530.54080	LOCAL TRAVEL	250	250	250	31
010.530.54200	PRINTING	3,000	3,000	3,000	822
010.530.54285	JURY COSTS	160,000	160,000	160,000	136,112
010.530.54520	TELEPHONE	1,000	1,000	1,000	699
010.530.54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	1,522
010.530.54600	EQUIPMENT RENTAL	3,000	3,000	3,000	1,917
Total Other Charges & Services		<u>175,850</u>	<u>175,850</u>	<u>175,850</u>	<u>149,033</u>
Total		<u><u>946,749</u></u>	<u><u>939,307</u></u>	<u><u>920,629</u></u>	<u><u>830,994</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.535.51030	PERSONNEL SALARIES	112,417	111,839	111,839	103,825
010.535.51080	PART-TIME	14,510	15,544	15,544	0
010.535.52010	SOCIAL SECURITY TAXES	8,653	9,745	9,745	6,875
010.535.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	27,720
010.535.52030	RETIREMENT	12,372	12,681	17,247	13,902
010.535.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010.535.52040	UNEMPLOYMENT INSURANCE	498	574	574	779
010.535.52050	WORKERS COMPENSATION	343	487	487	379
Total Personnel		178,913	179,934	184,500	153,480
010.535.53100	OFFICE SUPPLIES	3,500	3,000	3,000	2,422
010.535.53200	POSTAGE	2,900	2,500	2,500	2,982
010.535.53300	OPERATING EXPENSES	5,500	500	500	316
010.535.53750	SMALL EQUIPMENT	800	0	0	0
Total Supplies & Materials		12,700	6,000	6,000	5,720
010.535.54030	TRAINING & EDUCATION	1,500	1,500	1,500	1,023
010.535.54200	PRINTING	1,500	1,000	1,000	988
010.535.54520	TELEPHONE	0	0	0	0
010.535.54600	EQUIPMENT RENTAL	0	0	0	0
Total Other Charges & Services		3,000	2,500	2,500	2,011
Total		194,613	188,434	193,000	161,211

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.540.51010	ELECTED OFFICIAL SALARIES	14,400	14,400	14,400	13,400
010.540.51030	PERSONNEL SALARIES	1,591,292	1,403,139	1,403,139	1,381,584
010.540.51080	PART-TIME	158,142	385,689	385,689	290,355
010.540.52010	SOCIAL SECURITY TAXES	136,990	140,696	140,696	124,831
010.540.52020	GROUP HEALTH INSURANCE	271,080	238,274	238,274	216,621
010.540.52030	RETIREMENT	171,922	163,360	202,702	199,519
010.540.52031	457 DEFERRED COMP EXPENSE	86,839	57,275	0	0
010.540.52040	UNEMPLOYMENT INSURANCE	7,365	8,209	8,209	12,712
010.540.52050	WORKERS COMPENSATION	7,130	7,041	7,041	8,739
Total Personnel		<u>2,445,160</u>	<u>2,418,083</u>	<u>2,400,150</u>	<u>2,247,761</u>
010.540.53100	OFFICE SUPPLIES	12,000	12,000	12,000	13,273
010.540.53200	POSTAGE	5,500	5,500	5,500	6,099
010.540.53300	OPERATING EXPENSES	36,000	36,000	36,000	35,025
010.540.53560	GAS & OIL	12,000	12,000	12,000	13,277
010.540.53570	TIRES, BATTERIES & ACCESSORIES	3,000	3,000	3,000	773
010.540.53590	REPAIR & MAINTENANCE SUPPLIES	4,000	4,000	4,000	9,324
010.540.53750	SMALL EQUIPMENT	500	500	500	0
Total Supplies & Materials		<u>73,000</u>	<u>73,000</u>	<u>73,000</u>	<u>77,771</u>
010.540.54000	PROFESSIONAL SERVICES	0	0	0	52,987
010.540.54030	TRAINING & EDUCATION	19,000	17,000	17,000	11,964
010.540.54200	PRINTING	3,500	3,000	3,000	1,516
010.540.54254	OTHER CRIMINAL COURT COSTS	37,500	40,000	40,000	45,538
010.540.54270	OTHER COURT COSTS	25,000	25,000	25,000	32,766
010.540.54490	MISCELLANEOUS	500	500	500	220
010.540.54520	TELEPHONE	2,400	2,400	2,400	2,770
010.540.54550	REPAIRS & MAINTENANCE	500	500	500	578
010.540.54600	EQUIPMENT RENTAL	7,000	7,000	7,000	7,102
Total Other Charges & Services		<u>95,400</u>	<u>95,400</u>	<u>95,400</u>	<u>155,441</u>
010.540.55250	VEHICLES	0	24,000	24,000	27,156
Total Capital Outlay		<u>0</u>	<u>24,000</u>	<u>24,000</u>	<u>27,156</u>
Total		<u><u>2,613,560</u></u>	<u><u>2,610,483</u></u>	<u><u>2,592,550</u></u>	<u><u>2,508,129</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.545.54675	JUVENILE PROBATION FUNDING	1,427,485	1,208,789	1,208,789	1,209,565
	Total Other Charges & Services	1,427,485	1,208,789	1,208,789	1,209,565
	Total	1,427,485	1,208,789	1,208,789	1,209,565

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.550.51010	ELECTED OFFICIAL SALARIES	86,711	85,819	85,819	83,816
010.550.51030	PERSONNEL SALARIES	2,297,321	2,090,835	2,090,835	2,384,302
010.550.51060	OVERTIME	25,000	25,000	25,000	20,422
010.550.51080	PART-TIME	58,496	64,090	64,090	67,651
010.550.52010	SOCIAL SECURITY TAXES	184,102	173,332	173,332	185,819
010.550.52020	GROUP HEALTH INSURANCE	451,800	397,208	397,208	445,021
010.550.52030	RETIREMENT	248,446	248,010	306,782	348,440
010.550.52031	457 DEFERRED COMP EXPENSE	81,308	64,586	0	0
010.550.52040	UNEMPLOYMENT INSURANCE	9,664	10,197	10,197	18,685
010.550.52050	WORKERS COMPENSATION	33,183	42,665	42,665	45,217
Total Personnel		3,476,031	3,201,742	3,195,928	3,599,373
010.550.53100	OFFICE SUPPLIES	11,000	11,000	11,000	12,928
010.550.53200	POSTAGE	3,400	3,400	3,400	3,030
010.550.53300	OPERATING EXPENSES	16,000	16,000	16,000	14,223
010.550.53400	UNIFORMS	22,592	16,173	14,750	17,967
010.550.53410	AMMUNITION	5,000	5,000	5,000	70
010.550.53560	GAS & OIL	215,000	215,000	215,000	214,227
010.550.53570	TIRES, BATTERIES & ACCESSORIES	30,000	30,000	30,000	22,896
010.550.53590	REPAIRS & MAINTENANCE SUPPLIES	72,150	72,150	70,000	67,683
010.550.53600	RESERVE DEPUTY EXPENDITURES	0	0	0	98
010.550.53750	SMALL EQUIPMENT	15,037	7,509	6,600	0
Total Supplies & Materials		390,179	376,232	371,750	353,122
010.550.54030	TRAINING & EDUCATION	18,000	18,000	18,000	16,093
010.550.54200	PRINTING	1,550	1,550	1,550	1,445
010.550.54520	TELEPHONE	75,476	50,000	50,000	49,473
010.550.54530	LEASED LINES	0	0	0	34,317
010.550.54540	UTILITIES	0	0	0	2,751
010.550.54550	REPAIRS & MAINTENANCE	10,000	10,000	10,000	5,013
010.550.54600	EQUIPMENT RENTAL	5,235	5,235	5,235	5,218
010.550.54610	PROPERTY RENTAL	575	575	575	2,955
Total Other Charges & Services		110,836	85,360	85,360	117,265

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.550.55250	VEHICLES	213,544	225,000	225,000	140,739
010.550.55260	VEHICLE ACCESSORIES	46,438	27,500	27,500	18,763
010.550.55300	OFFICE FURNITURE	0	0	0	371
010.550.55350	COMMUNICATIONS EQUIPMENT	27,600	15,154	12,000	0
010.550.55400	GUNS	8,640	644	0	0
Total Capital Outlay		<u>296,222</u>	<u>268,298</u>	<u>264,500</u>	<u>159,873</u>
Total		<u><u>4,273,268</u></u>	<u><u>3,931,632</u></u>	<u><u>3,917,538</u></u>	<u><u>4,229,633</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 555: DEPARTMENT OF PUBLIC SAFETY

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.555.51030	PERSONNEL SALARIES	36,525	36,120	36,120	35,374
010.555.52010	SOCIAL SECURITY TAXES	2,866	2,763	2,763	2,592
010.555.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,240
010.555.52030	RETIREMENT	3,801	4,089	4,891	4,743
010.555.52031	457 DEFERRED COMP EXPENSE	2,465	1,840	0	0
010.555.52040	UNEMPLOYMENT INSURANCE	153	163	163	263
010.555.52050	WORKERS COMPENSATION	105	138	138	129
Total Personnel		<u>55,955</u>	<u>54,801</u>	<u>53,763</u>	<u>52,341</u>
010.555.53200	POSTAGE	800	800	800	784
010.555.53300	OPERATING EXPENSES	1,400	1,400	1,400	1,401
010.555.53750	SMALL EQUIPMENT	6,600	6,600	6,600	6,530
Total Supplies & Materials		<u>8,800</u>	<u>8,800</u>	<u>8,800</u>	<u>8,715</u>
010.555.54490	MISCELLANEOUS	0	0	0	0
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>64,755</u></u>	<u><u>63,601</u></u>	<u><u>62,563</u></u>	<u><u>61,056</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 560: FIRE PROTECTION

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.560.51030	SALARIES	339,081	268,516	268,516	255,260
010.560.51080	PART-TIME	20,000	42,000	42,000	54,924
010.560.52010	SOCIAL SECURITY TAXES	27,098	23,755	23,755	22,086
010.560.52020	GROUP HEALTH INSURANCE	80,320	58,128	58,128	55,313
010.560.52030	RETIREMENT	36,570	36,120	42,045	41,537
010.560.52031	457 DEFERRED COMP EXPENSE	16,102	11,653	0	0
010.560.52040	UNEMPLOYMENT INSURANCE	1,474	1,398	1,398	2,303
010.560.52050	WORKERS COMPENSATION	3,340	3,874	3,874	3,717
Total Personnel		523,985	445,444	439,716	435,140
010.560.53100	OFFICE SUPPLIES	1,000	500	500	1,390
010.560.53200	POSTAGE	100	0	0	0
010.560.53300	OPERATING EXPENSES	6,350	2,950	2,950	4,151
010.560.53350	JANITORIAL SUPPLIES	700	600	600	507
010.560.53400	UNIFORMS	9,000	8,000	8,000	5,170
010.560.53410	AMMUNITION	2,000	0	0	0
010.560.53430	CHEMICAL SUPPLIES	11,000	11,000	11,000	75
010.560.53450	MEDICAL SUPPLIES	8,350	8,350	8,350	461
010.560.53560	GAS, OIL, ETC.	23,000	15,000	15,000	11,550
010.560.53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	665
010.560.53580	PARTS	0	0	0	599
010.560.53585	VEHICLE MAINTENANCE	10,000	16,500	16,500	7,928
010.560.53590	REPAIRS & MAINTENANCE	0	0	0	5,536
010.560.53750	SMALL EQUIPMENT	25,000	15,000	15,000	7,000
Total Supplies & Materials		96,500	77,900	77,900	45,032
010.560.54030	TRAINING & EDUCATION	17,000	7,600	7,600	4,244
010.560.54080	LOCAL TRAVEL	200	200	200	3,600
010.560.54220	DUES AND PUBLICATIONS	3,100	2,100	2,100	2,013
010.560.54340	CONTRACT SERVICES	882	882	882	907
010.560.54520	TELEPHONE	2,000	780	780	958
010.560.54540	UTILITIES	8,500	8,500	8,500	7,800
010.560.54550	REPAIRS & MAINTENANCE	0	0	0	65
010.560.54552	BUILDING REPAIRS	10,000	7,450	7,450	3,976
010.560.54560	SCBA MAINTENANCE	1,000	1,000	1,000	0
Total Other Charges & Services		42,682	28,512	28,512	23,563

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 560: FIRE PROTECTION (continued)

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.560.55200	EQUIPMENT	0	6,200	6,200	164
010.560.55250	VEHICLES	0	0	0	0
	Total Capital Outlay	<u>0</u>	<u>6,200</u>	<u>6,200</u>	<u>164</u>
Total		<u><u>663,167</u></u>	<u><u>558,056</u></u>	<u><u>552,328</u></u>	<u><u>503,899</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.565.51030	SALARIES	534,828	460,533	460,533	0
010.565.51080	PART-TIME	51,324	54,746	54,746	0
010.565.52010	SOCIAL SECURITY TAXES	43,696	39,419	39,419	0
010.565.52020	GROUP HEALTH INSURANCE	120,480	106,568	106,568	0
010.565.52030	RETIREMENT	57,829	50,626	69,773	0
010.565.52031	457 DEFERRED COMP EXPENSE	11,347	8,612	0	0
010.565.52040	UNEMPLOYMENT INSURANCE	2,331	2,316	2,316	0
010.565.52050	WORKERS COMPENSATION	1,604	9,703	9,703	0
Total Personnel		<u>823,439</u>	<u>732,523</u>	<u>743,058</u>	<u>0</u>
010.565.53100	OFFICE SUPPLIES	3,500	2,000	2,000	0
010.565.53200	POSTAGE	100	100	100	0
010.565.53300	OPERATING EXPENSES	2,500	2,000	2,000	0
010.565.53400	UNIFORMS	5,000	5,000	5,000	0
010.565.53750	SMALL EQUIPMENT	250	250	250	0
Total Supplies & Materials		<u>11,350</u>	<u>9,350</u>	<u>9,350</u>	<u>0</u>
010.565.54000	PROFESSIONAL SERVICES	0	0	0	42,363
010.565.54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
010.565.54080	LOCAL TRAVEL	1,000	2,500	2,500	0
010.565.54200	PRINTING	500	500	500	0
010.565.54520	TELEPHONE	2,000	2,160	2,160	0
010.565.54530	LEASED LINES	38,874	38,874	38,874	0
010.565.54540	UTILITIES	5,000	5,000	5,000	0
010.565.54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	0
010.565.54600	EQUIPMENT RENTAL	2,265	2,265	2,265	0
010.565.54610	PROPERTY RENTAL	2,425	2,425	2,425	0
Total Other Charges & Services		<u>59,064</u>	<u>60,724</u>	<u>60,724</u>	<u>42,363</u>
010.565.55200	EQUIPMENT	27,627	27,627	27,627	0
Total Capital Outlay		<u>27,627</u>	<u>27,627</u>	<u>27,627</u>	<u>0</u>
Total		<u><u>921,480</u></u>	<u><u>830,224</u></u>	<u><u>840,759</u></u>	<u><u>42,363</u></u>

GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget

DEPT 575: COUNTY JAIL

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.575.51030	PERSONNEL SALARIES	3,785,221	3,435,636	3,435,636	3,365,562
010.575.51080	PART-TIME	80,340	53,400	0	0
010.575.52010	SOCIAL SECURITY TAXES	290,562	264,240	260,155	242,646
010.575.52020	GROUP HEALTH INSURANCE	896,271	781,240	781,240	717,640
010.575.52030	RETIREMENT	388,295	375,702	460,459	451,376
010.575.52031	457 DEFERRED COMP EXPENSE	117,976	87,711	0	0
010.575.52040	UNEMPLOYMENT INSURANCE	15,633	16,172	15,932	24,914
010.575.52050	WORKERS COMPENSATION	53,784	67,670	66,665	60,826
Total Personnel		5,628,082	5,081,771	5,020,087	4,862,964
010.575.53100	OFFICE SUPPLIES	15,000	15,000	15,000	12,675
010.575.53200	POSTAGE	4,320	4,320	4,320	3,346
010.575.53300	OPERATING EXPENSES	10,000	10,000	10,000	11,267
010.575.53350	JANITORIAL SUPPLIES	60,000	63,000	70,000	59,654
010.575.53400	UNIFORMS	11,000	11,000	11,000	10,108
010.575.53560	GAS & OIL	37,000	37,000	37,000	36,547
010.575.53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	1,644
010.575.53585	VEHICLE MAINTENANCE	12,000	12,000	12,000	9,642
010.575.53590	REPAIRS & MAINTENANCE SUPPLIES	35,000	35,000	35,000	32,611
010.575.53660	EMPLOYEE MEDICAL	4,500	7,500	4,500	3,629
010.575.53680	GROCERIES	675,000	675,000	675,000	746,010
010.575.53690	KITCHEN SUPPLIES	16,000	16,000	16,000	14,300
010.575.53750	SMALL EQUIPMENT	10,354	20,000	20,000	20,949
Total Supplies & Materials		890,174	905,820	909,820	962,382
010.575.54000	PROFESSIONAL SERVICES	442,286	400,000	400,000	352,151
010.575.54030	TRAINING & EDUCATION	10,000	8,000	8,000	3,789
010.575.54050	INMATE HOUSING	50,000	50,000	50,000	0
010.575.54100	PRISONER TRANSPORT	40,000	40,000	40,000	43,305
010.575.54200	PRINTING	1,000	1,000	1,000	0
010.575.54490	MISCELLANEOUS	0	0	0	0
010.575.54520	TELEPHONE	2,800	2,800	2,800	2,821
010.575.54540	UTILITIES	150,000	150,000	150,000	154,852

**GRAYSON COUNTY, TEXAS
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DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.575.54550	REPAIRS & MAINTENANCE	10,000	19,000	10,000	17,630
010.575.54560	LIFE SYSTEM EQUIPMENT	12,790	12,790	12,790	13,192
010.575.54600	EQUIPMENT RENTAL	4,800	4,800	4,800	4,886
010.575.54610	PROPERTY RENTAL	3,213	3,213	3,213	3,213
Total Other Charges & Services		<u>726,889</u>	<u>691,603</u>	<u>682,603</u>	<u>595,839</u>
010.575.55200	EQUIPMENT	45,329	0	0	17,874
010.575.55250	VEHICLES	46,000	40,500	69,000	44,028
010.575.55260	VEHICLE ACCESSORIES	5,000	3,000	5,000	1,293
Total Capital Outlay		<u>96,329</u>	<u>43,500</u>	<u>74,000</u>	<u>63,195</u>
Total		<u><u>7,341,474</u></u>	<u><u>6,722,694</u></u>	<u><u>6,686,510</u></u>	<u><u>6,484,380</u></u>

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

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.580.51030	PERSONNEL SALARIES	481,669	439,982	439,982	385,815
010.580.51080	PART-TIME	153,503	153,503	153,503	121,480
010.580.52010	SOCIAL SECURITY TAXES	48,211	45,399	45,399	36,055
010.580.52020	GROUP HEALTH INSURANCE	100,400	87,483	87,483	77,370
010.580.52030	RETIREMENT	64,585	54,249	80,359	67,924
010.580.52031	457 DEFERRED COMP EXPENSE	8,079	8,377	0	0
010.580.52040	UNEMPLOYMENT INSURANCE	2,602	2,672	2,672	3,760
010.580.52050	WORKERS COMPENSATION	8,945	2,271	2,271	2,677
Total Personnel		867,994	793,936	811,669	695,081
010.580.53100	OFFICE SUPPLIES	2,500	2,500	2,500	2,239
010.580.53200	POSTAGE	100	100	100	0
010.580.53300	OPERATING EXPENSES	1,000	1,000	1,000	806
010.580.53750	SMALL EQUIPMENT	500	500	500	0
Total Supplies & Materials		4,100	4,100	4,100	3,045
010.580.54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,508
010.580.54080	LOCAL TRAVEL	1,500	2,000	2,000	1,194
010.580.54300	LIABILITY INSURANCE	27,500	27,500	27,500	26,446
010.580.54360	HOSPITAL SERVICES	2,500	3,500	3,500	672
010.580.54380	PHYSICIANS SERVICES	45,000	45,000	45,000	31,917
010.580.54400	MENTAL HEALTH SERVICES	4,000	4,000	4,000	3,160
010.580.54410	LAB & X-RAY SERVICES	4,800	4,100	2,500	407
010.580.54415	PRESCRIPTION MEDICATIONS	8,000	8,000	8,000	7,511
010.580.54420	MEDICAL SUPPLIES	8,000	8,000	8,000	8,457
010.580.54435	DENTAL	24,000	22,800	22,800	22,910
010.580.54440	OUT-OF-COUNTY INMATE MEDICAL	0	0	0	614
010.580.54520	TELEPHONE	1,000	1,000	1,000	920
010.580.54600	EQUIPMENT RENTAL	2,500	2,500	2,500	825
Total Other Charges & Services		131,800	131,400	129,800	106,541
Total		1,003,894	929,436	945,569	804,667

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DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.606.51030	PERSONNEL SALARIES	104,590	83,726	83,726	107,855
010.606.51080	PART-TIME	20,487	17,238	17,238	5,216
010.606.52010	SOCIAL SECURITY TAXES	9,160	6,405	6,405	8,011
010.606.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	24,737
010.606.52030	RETIREMENT	12,192	9,049	11,337	14,999
010.606.52031	457 DEFERRED COMP EXPENSE	0	10	0	0
010.606.52040	UNEMPLOYMENT INSURANCE	491	376	376	850
010.606.52050	WORKERS COMPENSATION	337	321	321	414
Total Personnel		<u>177,377</u>	<u>146,189</u>	<u>148,467</u>	<u>162,082</u>
010.606.53100	OFFICE SUPPLIES	2,000	2,000	2,000	3,406
010.606.53200	POSTAGE	5,000	1,500	1,500	1,646
010.606.53300	OPERATING EXPENSES	1,500	700	700	1,088
010.606.53350	JANITORIAL SUPPLIES	0	1,200	1,200	1,386
Total Supplies & Materials		<u>8,500</u>	<u>5,400</u>	<u>5,400</u>	<u>7,526</u>
010.606.54000	PROFESSIONAL SERVICES	31,000	23,600	23,600	24,332
010.606.54030	TRAINING & EDUCATION	6,000	2,000	2,000	3,566
010.606.54080	LOCAL TRAVEL	400	500	500	25
010.606.54200	PRINTING	500	100	100	105
010.606.54452	PATIENT CARE - INTERGOVERNMENTAL	2,075,000	2,000,000	2,000,000	0
010.606.54520	TELEPHONE	0	500	500	374
010.606.54540	UTILITIES	0	1,675	1,675	1,272
010.606.54600	EQUIPMENT RENTAL	1,700	1,020	1,020	188
Total Other Charges & Services		<u>2,114,600</u>	<u>2,029,395</u>	<u>2,029,395</u>	<u>29,862</u>
Total		<u><u>2,300,477</u></u>	<u><u>2,180,984</u></u>	<u><u>2,183,262</u></u>	<u><u>199,470</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 607: HEALTH DEPT ADMINISTRATION

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.607.51030	PERSONNEL SALARIES	74,988	72,606	72,606	82,601
010.607.51080	PART-TIME	0	0	0	0
010.607.52010	SOCIAL SECURITY TAXES	5,776	5,554	5,554	6,217
010.607.52020	GROUP HEALTH INSURANCE	12,951	12,110	12,110	13,927
010.607.52030	RETIREMENT	7,729	7,592	9,831	11,089
010.607.52031	457 DEFERRED COMP EXPENSE	4,308	1,583	0	0
010.607.52040	UNEMPLOYMENT INSURANCE	312	327	327	599
010.607.52050	WORKERS COMPENSATION	214	278	278	301
Total Personnel		<u>106,278</u>	<u>100,050</u>	<u>100,706</u>	<u>114,734</u>
010.607.53100	OFFICE SUPPLIES	650	860	700	739
010.607.53200	POSTAGE	100	150	150	62
010.607.53300	OPERATING EXPENSES	400	500	500	8,845
010.607.53350	JANITORIAL SUPPLIES	500	600	350	422
Total Supplies & Materials		<u>1,650</u>	<u>2,110</u>	<u>1,700</u>	<u>10,068</u>
010.607.54030	TRAINING & EDUCATION	3,500	500	3,500	1,029
010.607.54080	LOCAL TRAVEL	1,500	1,500	1,500	503
010.607.54200	PRINTING	0	0	0	85
010.607.54220	DUES & PUBLICATIONS	1,100	1,750	1,750	1,387
010.607.54300	LIABILITY & CASUALTY INSURANCE	0	0	0	0
010.607.54520	TELEPHONE	2,000	2,000	2,000	2,394
010.607.54540	UTILITIES	1,350	700	700	601
010.607.54550	REPAIRS & MAINTENANCE	0	0	0	0
010.607.54600	EQUIPMENT RENTAL	100	100	100	7
Total Other Charges & Services		<u>9,550</u>	<u>6,550</u>	<u>9,550</u>	<u>6,006</u>
Total		<u><u>117,478</u></u>	<u><u>108,710</u></u>	<u><u>111,956</u></u>	<u><u>130,808</u></u>

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

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.610.54000	PROFESSIONAL SERVICES	0	0	0	1,600
010.610.54850	AMBULANCE CONTRACTS	863,769	863,769	863,769	863,768
010.610.54860	FIRE FIGHTING CONTRACTS	424,143	424,143	424,143	424,143
Total Other Charges & Services		<u>1,287,912</u>	<u>1,287,912</u>	<u>1,287,912</u>	<u>1,289,511</u>
Total		<u><u>1,287,912</u></u>	<u><u>1,287,912</u></u>	<u><u>1,287,912</u></u>	<u><u>1,289,511</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.615.51030	PERSONNEL SALARIES	75,473	69,940	69,940	68,305
010.615.51080	PART-TIME	22,500	0	0	0
010.615.52010	SOCIAL SECURITY TAXES	7,639	5,350	5,350	4,910
010.615.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,240
010.615.52030	RETIREMENT	10,046	7,916	9,470	9,158
010.615.52031	457 DEFERRED COMP EXPENSE	5,094	3,561	0	0
010.615.52040	UNEMPLOYMENT INSURANCE	404	315	315	507
010.615.52050	WORKERS COMPENSATION	93	268	268	231
Total Personnel		<u>131,289</u>	<u>97,038</u>	<u>95,031</u>	<u>92,351</u>
010.615.53100	OFFICE SUPPLIES	2,000	1,000	1,000	1,043
010.615.53200	POSTAGE	400	400	400	340
010.615.53300	OPERATING EXPENSES	21,500	1,500	1,500	2,515
010.615.53310	EOC OPERATING	0	3,865	3,865	1,184
010.615.53560	GAS & OIL	2,000	2,000	2,000	1,914
010.615.53570	TIRES, BATTERIES & ACCESSORIES	500	500	500	470
010.615.53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	500
010.615.53750	SMALL EQUIPMENT	5,000	0	0	0
Total Supplies & Materials		<u>31,900</u>	<u>9,765</u>	<u>9,765</u>	<u>7,966</u>
010.615.54030	TRAINING & EDUCATION	7,000	3,500	3,500	3,500
010.615.54035	EMC TRAVEL	6,000	6,000	6,000	6,000
010.615.54080	LOCAL TRAVEL	1,000	0	0	0
010.615.54200	PRINTING	1,500	1,500	1,500	102
010.615.54520	TELEPHONE	7,000	3,400	3,400	3,842
Total Other Charges & Services		<u>22,500</u>	<u>14,400</u>	<u>14,400</u>	<u>13,444</u>
Total		<u><u>185,689</u></u>	<u><u>146,203</u></u>	<u><u>119,196</u></u>	<u><u>113,761</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.620.51030	PERSONNEL SALARIES	43,290	45,244	45,244	38,359
010.620.51080	PART-TIME	23,138	22,913	22,913	10,972
010.620.52010	SOCIAL SECURITY TAXES	4,866	5,214	5,214	3,623
010.620.52020	GROUP HEALTH INSURANCE	10,241	10,172	10,172	5,756
010.620.52030	RETIREMENT	6,486	7,362	9,228	6,581
010.620.52031	457 DEFERRED COMP EXPENSE	112	12	0	0
010.620.52040	UNEMPLOYMENT INSURANCE	261	307	307	359
010.620.52050	WORKERS COMPENSATION	179	418	418	298
Total Personnel		<u>88,573</u>	<u>91,642</u>	<u>93,496</u>	<u>65,948</u>
010.620.53100	OFFICE SUPPLIES	150	50	50	14
010.620.53200	POSTAGE	50	50	50	0
010.620.53300	OPERATING EXPENSES	2,000	2,000	2,000	2,778
010.620.53560	GAS & OIL	8,500	7,500	6,250	7,056
010.620.53570	TIRES, BATTERIES & ACCESSORIES	800	800	800	643
010.620.53590	REPAIRS & MAINTENANCE SUPPLIES	600	500	500	141
010.620.53750	SMALL EQUIPMENT	900	900	900	0
Total Supplies & Materials		<u>13,000</u>	<u>11,800</u>	<u>10,550</u>	<u>10,632</u>
010.620.54030	TRAINING & EDUCATION	1,800	1,800	1,800	2,409
010.620.54520	TELEPHONE	750	750	750	959
010.620.54540	UTILITIES	0	0	0	35
010.620.54550	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	0
010.620.54880	CITY POUND SERVICES	52,000	50,000	50,000	48,139
Total Other Charges & Services		<u>54,550</u>	<u>52,550</u>	<u>52,550</u>	<u>51,542</u>
Total		<u><u>156,123</u></u>	<u><u>155,992</u></u>	<u><u>156,596</u></u>	<u><u>128,122</u></u>

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DEPT 625: HUMAN SERVICES

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.625.54650	INDIGENT BURIALS	25,000	20,000	50,000	38,175
	Total Other Charges & Services	<u>25,000</u>	<u>20,000</u>	<u>50,000</u>	<u>38,175</u>
	Total	<u><u>25,000</u></u>	<u><u>20,000</u></u>	<u><u>50,000</u></u>	<u><u>38,175</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 630: VETERANS SERVICES

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.630.51030	PERSONNEL SALARIES	69,715	68,890	68,890	65,838
010.630.52010	SOCIAL SECURITY TAXES	5,206	5,270	5,270	4,838
010.630.52020	GROUP HEALTH INSURANCE	15,060	14,532	14,532	13,860
010.630.52030	RETIREMENT	6,914	7,493	9,328	8,827
010.630.52031	457 DEFERRED COMP EXPENSE	1,218	2,290	0	0
010.630.52040	UNEMPLOYMENT INSURANCE	279	310	310	489
010.630.52050	WORKERS COMPENSATION	192	263	263	240
Total Personnel		<u>98,584</u>	<u>99,048</u>	<u>98,593</u>	<u>94,092</u>
010.630.53100	OFFICE SUPPLIES	500	500	500	240
010.630.53200	POSTAGE	800	850	850	759
010.630.53300	OPERATING EXPENSES	400	400	400	863
Total Supplies & Materials		<u>1,700</u>	<u>1,750</u>	<u>1,750</u>	<u>1,862</u>
010.630.54030	TRAINING & EDUCATION	800	700	700	496
010.630.54080	LOCAL TRAVEL	1,200	1,200	1,200	943
010.630.54200	PRINTING	300	300	300	65
010.630.54520	TELEPHONE	1,200	1,200	1,200	1,047
010.630.54600	EQUIPMENT RENTAL	1,200	1,200	1,200	976
Total Other Charges & Services		<u>4,700</u>	<u>4,600</u>	<u>4,600</u>	<u>3,527</u>
Total		<u><u>104,984</u></u>	<u><u>105,398</u></u>	<u><u>104,943</u></u>	<u><u>99,481</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 660: PARKS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.660.53300	OPERATING EXPENSES	200	200	200	270
010.660.53350	JANITORIAL SUPPLIES	0	300	300	0
010.660.53590	REPAIRS & MAINTENANCE SUPPLIES	1,000	1,000	1,000	550
	Total Supplies & Materials	<u>1,200</u>	<u>1,500</u>	<u>1,500</u>	<u>820</u>
010.660.54490	MISCELLANEOUS	100	100	100	0
010.660.54520	TELEPHONE	850	850	850	704
010.660.54540	UTILITIES	55,000	55,000	55,000	41,615
	Total Other Charges & Services	<u>55,950</u>	<u>55,950</u>	<u>55,950</u>	<u>42,319</u>
	Total	<u><u>57,150</u></u>	<u><u>57,450</u></u>	<u><u>57,450</u></u>	<u><u>43,139</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.665.51030	PERSONNEL SALARIES	44,003	43,575	43,575	42,721
010.665.51080	PART-TIME	24,038	10,227	10,227	9,829
010.665.52010	SOCIAL SECURITY TAXES	5,205	4,115	4,115	4,020
010.665.52030	RETIREMENT	2,343	1,097	1,385	1,318
010.665.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010.665.52040	UNEMPLOYMENT INSURANCE	268	242	242	390
010.665.52050	WORKERS COMPENSATION	65	39	39	36
Total Personnel		<u>75,922</u>	<u>59,295</u>	<u>59,583</u>	<u>58,314</u>
010.665.53100	OFFICE SUPPLIES	1,900	1,900	1,900	1,714
010.665.53200	POSTAGE	1,300	1,300	1,300	879
010.665.53300	OPERATING EXPENSES	300	300	300	60
Total Supplies & Materials		<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>2,653</u>
010.665.54030	TRAINING & EDUCATION	4,500	4,500	4,500	3,874
010.665.54080	LOCAL TRAVEL	11,000	11,000	11,000	10,085
010.665.54490	MISCELLANEOUS	400	400	400	70
010.665.54520	TELEPHONE	300	300	300	220
010.665.54600	EQUIPMENT RENTAL	1,000	1,000	1,000	970
Total Other Charges & Services		<u>17,200</u>	<u>17,200</u>	<u>17,200</u>	<u>15,219</u>
Total		<u><u>96,622</u></u>	<u><u>79,995</u></u>	<u><u>80,283</u></u>	<u><u>76,186</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 715: COUNTY PLANNING

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.715.54000	PROFESSIONAL SERVICES	20,000	20,000	20,000	9,513
	Total Other Charges & Services	20,000	20,000	20,000	9,513
	Total	20,000	20,000	20,000	9,513

**GRAYSON COUNTY, TEXAS
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DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.730.51030	PERSONNEL SALARIES	79,792	78,857	78,857	49,472
010.730.51080	PART-TIME	0	0	0	12,674
010.730.52010	SOCIAL SECURITY TAXES	6,222	6,033	6,033	4,596
010.730.52020	GROUP HEALTH INSURANCE	21,084	20,345	20,345	9,688
010.730.52030	RETIREMENT	8,120	8,628	10,677	8,327
010.730.52031	457 DEFERRED COMP EXPENSE	3,506	2,493	0	0
010.730.52040	UNEMPLOYMENT INSURANCE	326	354	354	452
010.730.52050	WORKERS COMPENSATION	225	296	296	229
Total Personnel		<u>119,275</u>	<u>117,006</u>	<u>116,562</u>	<u>85,438</u>
010.730.53100	OFFICE SUPPLIES	600	250	250	314
010.730.53200	POSTAGE	1,100	1,300	1,300	1,509
010.730.53300	OPERATING EXPENSES	4,000	2,100	2,100	1,911
Total Supplies & Materials		<u>5,700</u>	<u>3,650</u>	<u>3,650</u>	<u>3,734</u>
010.730.54000	PROFESSIONAL SERVICES	1,000	2,500	2,500	1,740
010.730.54030	TRAINING & EDUCATION	1,600	1,600	1,600	371
010.730.54080	LOCAL TRAVEL	5,000	5,000	5,000	4,888
010.730.54200	PRINTING	100	300	300	190
010.730.54520	TELEPHONE	300	300	300	245
010.730.54540	UTILITIES	750	750	750	685
Total Other Charges & Services		<u>8,750</u>	<u>10,450</u>	<u>10,450</u>	<u>8,119</u>
Total		<u><u>133,725</u></u>	<u><u>131,106</u></u>	<u><u>130,662</u></u>	<u><u>97,291</u></u>

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DEPT 735: ENVIRONMENTAL CONTROL OFFICER

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.735.51030	PERSONNEL SALARIES	0	46,118	46,118	40,861
010.735.52010	SOCIAL SECURITY TAXES	0	3,528	3,528	2,818
010.735.52020	GROUP HEALTH INSURANCE	0	9,688	9,688	6,160
010.735.52030	RETIREMENT	0	3,822	6,244	5,493
010.735.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010.735.52040	UNEMPLOYMENT INSURANCE	0	208	208	304
010.735.52050	WORKERS COMPENSATION	0	868	868	734
Total Personnel		<u>0</u>	<u>64,232</u>	<u>66,654</u>	<u>56,370</u>
010.735.53100	OFFICE SUPPLIES	0	500	500	326
010.735.53200	POSTAGE	0	100	100	0
010.735.53300	OPERATING EXPENSES	0	500	500	692
010.735.53400	UNIFORMS	0	1,000	1,000	895
010.735.53410	AMMUNITION	0	1,000	1,000	0
010.735.53560	GAS & OIL	0	5,500	5,500	5,757
010.735.53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	20
010.735.53580	PARTS	0	0	0	1,000
010.735.53590	REPAIRS & MAINTENANCE SUPPLIES	0	2,500	2,500	1,732
010.735.53750	SMALL EQUIPMENT	0	0	0	498
Total Supplies & Materials		<u>0</u>	<u>11,100</u>	<u>11,100</u>	<u>10,920</u>
010.735.54030	TRAINING & EDUCATION	0	1,500	1,500	812
010.735.54200	PRINTING	0	500	500	260
010.735.54520	TELEPHONE	0	1,200	1,200	339
Total Other Charges & Services		<u>0</u>	<u>3,200</u>	<u>3,200</u>	<u>1,411</u>
Total		<u><u>0</u></u>	<u><u>78,532</u></u>	<u><u>80,954</u></u>	<u><u>68,701</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2015 Adopted Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.775.56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010.775.56710	AID TO OTHER GOVTS-MH/MR	46,200	46,200	46,200	46,200
010.775.56720	AID TO OTHER GOVTS-TCOG	7,000	7,000	7,000	6,453
010.775.56725	AID TO OTHER GOVTS-RMA	7,000	7,000	7,000	3,000
010.775.56730	AID TO OTHER GOVTS-LIBRARIES	18,920	21,200	21,200	21,200
010.775.56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010.775.56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010.775.56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	15,000
010.775.56780	AID TO OTHER GOVTS-PERRIN MUSEUM	2,000	0	0	0
Aid to Other Governments		130,620	130,900	130,900	126,353
Total		130,620	130,900	130,900	126,353

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
010.800.57000	TRANSFERS TO OTHER FUNDS	125,000	625,869	100,000	87,301
010.800.57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010.800.57335	VICTIMS ASSISTANCE	0	0	0	0
010.800.57336	DOMESTIC VIOLENCE GRANT MATCH	30,000	30,000	30,000	32,922
010.800.57413	INDIGENT HEALTH	0	0	0	1,859,374
010.800.57800	AIRPORT	243,127	133,645	133,645	750,000
Total Transfers		404,627	796,014	270,145	2,736,097
Total		404,627	796,014	270,145	2,736,097

Total Expenditures	37,051,788	35,475,170	34,842,742	32,868,762
Excess (Deficiency) of Revenues over Expenditures	(833,584)	343,359	41,526	1,709,987
Beginning Fund Balance	12,262,127	11,918,768	11,918,768	10,208,781
Ending Fund Balance	11,428,543	12,262,127	11,960,294	11,918,768

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
020.000.42100	TOBACCO SETTLEMENT FUNDS	75,000	120,000	75,000	74,351
	Total Intergovernmental	75,000	120,000	75,000	74,351
020.000.49000	INVESTMENT EARNINGS	3,000	3,000	35,000	3,266
	Total Investment Earnings	3,000	3,000	35,000	3,266
	Total	78,000	123,000	110,000	77,617

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
020.800.57499	TRANSFER TO PUBLIC HEALTH	200,000	200,000	200,000	0
	Total Transfers	200,000	200,000	200,000	0
	Total	200,000	200,000	200,000	0
	Excess (Deficiency) of Revenues over Expenditures	(122,000)	(77,000)	(90,000)	77,617
	Beginning Fund Balance	1,008,949	1,085,949	1,085,949	1,008,332
	Ending Fund Balance	886,949	1,008,949	995,949	1,085,949

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
210.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	707,928
210.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	12,975
210.000.40200	PENALTY & INTEREST	10,000	10,000	9,000	10,747
	Total Property Taxes	<u>720,000</u>	<u>720,000</u>	<u>719,000</u>	<u>731,650</u>
210.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	46,500	46,497
210.000.43200	FEDERAL GRANT REVENUE	0	129,214	0	0
210.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	25,000	31,572
	Total Intergovernmental	<u>71,500</u>	<u>200,714</u>	<u>71,500</u>	<u>78,069</u>
210.000.45530	TAX ASSESSOR VEHICLE REG.	425,000	410,000	410,000	426,296
	Total Fees of Office	<u>425,000</u>	<u>410,000</u>	<u>410,000</u>	<u>426,296</u>
210.000.48000	COUNTY COURT FINES	175,000	175,000	175,000	181,287
210.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	102,240
210.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	127,364
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>410,891</u>
210.000.49000	INVESTMENT EARNINGS	2,500	2,500	2,500	3,238
	Total Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>3,238</u>
210.000.49500	SALE OF FIXED ASSETS	0	0	0	42,319
210.000.49800	CONTRACTED ROAD WORK	0	850,000	0	217,393
210.000.49900	INSURANCE PROCEEDS	0	3,000	0	838
210.000.49950	MISCELLANEOUS REVENUE	1,000	1,000	1,000	10,579
210.000.49970	TRANSFER IN/CASH MATCH	0	0	0	0
	Total Miscellaneous Revenue	<u>1,000</u>	<u>855,000</u>	<u>1,000</u>	<u>271,629</u>
	Total	<u><u>1,620,000</u></u>	<u><u>2,588,214</u></u>	<u><u>1,604,000</u></u>	<u><u>1,921,773</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
210.701.51010	ELECTED OFFICIAL SALARIES	27,406	27,140	27,140	26,685
210.701.51030	ASSISTANTS	502,617	474,789	474,789	522,586
210.701.51080	PART-TIME	17,474	38,854	38,854	26,247
210.701.52010	SOCIAL SECURITY TAXES	41,703	40,044	40,044	41,256
210.701.52020	GROUP HEALTH INSURANCE	124,496	120,131	120,131	118,738
210.701.52030	RETIREMENT	55,624	56,712	70,878	75,367
210.701.52031	457 DEFERRED COMP EXPENSE	23,156	15,787	0	0
210.701.52040	UNEMPLOYMENT COMPENSATION	2,133	2,356	2,356	4,110
210.701.52050	WORKERS COMPENSATION	12,473	17,354	17,354	17,075
Total Personnel		807,082	793,167	791,546	832,064
210.701.53300	OPERATING EXPENSES	25,000	30,000	30,000	19,063
210.701.53500	CULVERTS	12,000	12,000	12,000	9,506
210.701.53510	BRIDGES	5,000	5,000	5,000	3,275
210.701.53530	ROCK	350,000	300,000	200,000	161,259
210.701.53540	ROAD OILS	500,000	460,000	380,000	369,291
210.701.53550	ROAD SIGNS	6,000	10,000	10,000	6,127
210.701.53560	GAS, OIL, ETC.	140,000	140,000	200,000	183,836
210.701.53570	TIRES, BATTERIES & ACCESSORIES	25,000	25,000	25,000	21,445
210.701.53580	PARTS	35,000	45,000	45,000	32,868
210.701.53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	25,000	18,672
210.701.53750	SMALL EQUIPMENT	7,500	7,500	7,500	4,424
Total Supplies & Materials		1,130,500	1,059,500	939,500	829,766
210.701.54030	TRAINING & EDUCATION	0	0	0	465
210.701.54490	MISCELLANEOUS EXPENSE	500	500	500	0
210.701.54520	TELEPHONE	3,000	3,500	3,500	3,052
210.701.54540	UTILITIES	14,000	13,500	13,500	14,221
210.701.54600	EQUIPMENT RENTAL	20,000	23,000	15,000	6,600
Total Other Charges & Services		37,500	75,500	32,500	24,338

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
210.701.55150	MACHINERY	180,000	0	0	167,953
210.701.55200	EQUIPMENT	0	0	0	10,900
	Total Capital Outlay	180,000	0	0	178,853
	Total	2,155,082	1,928,167	1,763,546	1,865,021
	Excess (Deficiency) of Revenues over Expenditures	(535,082)	660,047	(159,546)	56,752
	Beginning Fund Balance	1,510,999	850,952	850,952	794,200
	Ending Fund Balance	975,917	1,510,999	691,406	850,952

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
220.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	707,928
220.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	12,975
220.000.40200	PENALTY & INTEREST	10,000	10,000	9,000	10,747
	Total Property Taxes	<u>720,000</u>	<u>720,000</u>	<u>719,000</u>	<u>731,650</u>
220.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	46,500	46,497
220.000.43200	FEDERAL GRANT REVENUE	0	129,214	0	0
220.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	25,000	31,572
	Total Intergovernmental	<u>71,500</u>	<u>200,714</u>	<u>71,500</u>	<u>78,069</u>
220.000.45530	TAX ASSESSOR VEHICLE REG.	425,000	410,000	410,000	426,296
	Total Fees of Office	<u>425,000</u>	<u>410,000</u>	<u>410,000</u>	<u>426,296</u>
220.000.48000	COUNTY COURT FINES	175,000	175,000	175,000	181,287
220.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	102,240
220.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	127,364
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>410,891</u>
220.000.49000	INVESTMENT EARNINGS	2,500	2,500	2,500	2,522
	Total Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,522</u>
220.000.49800	CONTRACTED ROAD WORK	0	0	0	38,234
220.000.49950	MISCELLANEOUS REVENUE	1,000	1,000	1,000	714
	Total Miscellaneous Revenue	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>38,948</u>
	Total	<u><u>1,620,000</u></u>	<u><u>1,734,214</u></u>	<u><u>1,604,000</u></u>	<u><u>1,688,376</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
220.702.51010	ELECTED OFFICIAL SALARIES	27,686	27,400	27,400	26,851
220.702.51030	ASSISTANTS	580,341	574,389	574,389	554,343
220.702.51080	PART-TIME	35,666	34,733	34,733	35,215
220.702.52010	SOCIAL SECURITY TAXES	47,838	48,692	48,692	44,473
220.702.52020	GROUP HEALTH INSURANCE	144,576	139,507	139,507	125,820
220.702.52030	RETIREMENT	64,463	63,351	86,185	78,266
220.702.52031	457 DEFERRED COMP EXPENSE	17,647	13,454	0	0
220.702.52040	UNEMPLOYMENT COMPENSATION	2,479	2,863	2,863	4,353
220.702.52050	WORKERS COMPENSATION	15,098	20,233	20,233	18,812
Total Personnel		<u>935,794</u>	<u>924,622</u>	<u>934,002</u>	<u>888,133</u>
220.702.53300	OPERATING EXPENSES	32,000	32,000	32,000	9,695
220.702.53400	UNIFORMS	5,000	5,000	5,000	0
220.702.53500	CULVERTS	15,000	15,000	15,000	2,506
220.702.53510	BRIDGES	5,000	5,000	5,000	0
220.702.53530	ROCK	260,000	260,000	260,000	172,258
220.702.53540	ROAD OILS	225,000	225,000	225,000	165,232
220.702.53550	ROAD SIGNS	7,500	7,500	7,500	3,712
220.702.53560	GAS, OIL, ETC.	145,000	145,000	145,000	149,173
220.702.53570	TIRES, BATTERIES & ACCESSORIES	20,000	17,000	17,000	19,990
220.702.53580	PARTS	69,500	50,000	50,000	63,014
220.702.53590	REPAIR & MAINTENANCE SUPPLIES	1,500	18,000	18,000	11,812
220.702.53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>785,500</u>	<u>779,500</u>	<u>779,500</u>	<u>597,392</u>
220.702.54520	TELEPHONE	3,500	3,500	3,500	2,713
220.702.54540	UTILITIES	8,000	8,000	8,000	6,973
220.702.54550	REPAIRS & MAINTENANCE	0	3,000	3,000	215
220.702.54600	EQUIPMENT RENTAL	3,000	6,000	6,000	0
Total Other Charges & Services		<u>14,500</u>	<u>20,500</u>	<u>20,500</u>	<u>9,901</u>

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
220.702.55200	EQUIPMENT	60,000	60,000	60,000	0
220.702.55250	VEHICLES	0	0	0	0
	Total Capital Outlay	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
	Total	<u>1,795,794</u>	<u>1,784,622</u>	<u>1,794,002</u>	<u>1,495,426</u>
	Excess (Deficiency) of Revenues over Expenditures	(175,794)	(50,408)	(190,002)	192,950
	Beginning Fund Balance	<u>531,608</u>	<u>582,016</u>	<u>582,016</u>	<u>389,066</u>
	Ending Fund Balance	<u>355,814</u>	<u>531,608</u>	<u>392,014</u>	<u>582,016</u>

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
230.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	707,928
230.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	12,975
230.000.40200	PENALTY & INTEREST	10,000	10,000	9,000	10,747
	Total Property Taxes	<u>720,000</u>	<u>720,000</u>	<u>719,000</u>	<u>731,650</u>
230.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	46,500	46,497
230.000.43200	FEDERAL GRANT REVENUE	0	129,214	0	0
230.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	25,000	31,572
	Total Intergovernmental	<u>71,500</u>	<u>200,714</u>	<u>71,500</u>	<u>78,069</u>
230.000.45530	TAX ASSESSOR VEHICLE REG.	425,000	410,000	410,000	426,296
	Total Fees of Office	<u>425,000</u>	<u>410,000</u>	<u>410,000</u>	<u>426,296</u>
230.000.48000	COUNTY COURT FINES	175,000	175,000	175,000	181,287
230.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	102,240
230.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	127,364
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>410,891</u>
230.000.49000	INVESTMENT EARNINGS	3,000	3,000	3,000	4,880
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>4,880</u>
230.000.49500	SALE OF FIXED ASSETS	0	6,500	0	6,431
230.000.49800	CONTRACTED ROAD WORK	0	92,502	0	30,914
230.000.49950	MISCELLANEOUS REVENUE	2,000	2,000	2,000	4,928
	Total Miscellaneous Revenue	<u>2,000</u>	<u>101,002</u>	<u>2,000</u>	<u>42,273</u>
	Total	<u><u>1,621,500</u></u>	<u><u>1,834,716</u></u>	<u><u>1,605,500</u></u>	<u><u>1,694,059</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 3
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
230.703.51010	ELECTED OFFICIAL SALARIES	27,406	27,245	27,245	26,727
230.703.51030	ASSISTANTS	582,303	576,088	576,088	540,659
230.703.51080	PART-TIME	30,000	30,000	45,000	50,132
230.703.52010	SOCIAL SECURITY TAXES	47,711	49,597	49,597	45,436
230.703.52020	GROUP HEALTH INSURANCE	144,576	139,507	139,507	119,812
230.703.52030	RETIREMENT	64,312	65,090	87,785	78,486
230.703.52031	457 DEFERRED COMP EXPENSE	20,100	12,918	0	0
230.703.52040	UNEMPLOYMENT COMPENSATION	2,449	2,919	2,919	4,390
230.703.52050	WORKERS COMPENSATION	14,301	20,596	20,596	18,656
Total Personnel		933,158	923,960	948,737	884,298
230.703.53300	OPERATING EXPENSES	16,000	20,000	20,000	13,285
230.703.53400	UNIFORMS	4,000	0	0	0
230.703.53500	CULVERTS	15,000	17,500	17,500	1,724
230.703.53510	BRIDGES	15,000	15,000	15,000	13,512
230.703.53530	ROCK	260,000	260,000	260,000	119,408
230.703.53540	ROAD OILS	300,000	314,369	300,000	170,831
230.703.53550	ROAD SIGNS	5,000	5,000	5,000	4,371
230.703.53560	GAS, OIL, ETC.	210,000	180,000	180,000	150,672
230.703.53570	TIRES, BATTERIES & ACCESORIES	30,000	30,000	30,000	28,740
230.703.53580	PARTS	30,000	30,000	30,000	29,648
230.703.53590	REPAIR & MAINTENANCE SUPPLIES	20,000	20,000	20,000	17,354
230.703.53750	SMALL EQUIPMENT	1,500	1,500	1,500	1,997
Total Supplies & Materials		906,500	893,369	879,000	551,542
230.703.54030	TRAINING & EDUCATION	0	0	0	174
230.703.54520	TELEPHONE	2,500	2,500	2,500	3,456
230.703.54540	UTILITIES	12,000	12,000	12,000	9,317
230.703.54550	REPAIRS & MAINTENANCE	0	0	0	696
230.703.54600	EQUIPMENT RENTAL	2,500	2,500	2,500	2,665
Total Other Charges & Services		17,000	17,000	17,000	16,308

**GRAYSON COUNTY, TEXAS
PRECINCT 3
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
230.703.55100	IMPROVEMENTS	0	0	0	21,270
230.703.55200	EQUIPMENT	81,086	105,000	105,000	306,480
230.703.55250	VEHICLES	0	60,000	60,000	0
Total Capital Outlay		<u>81,086</u>	<u>165,000</u>	<u>165,000</u>	<u>327,750</u>
230.800.57000	TRANSFER TO RIGHT-OF-WAY FUND	600,000	0	600,000	0
Total Transfers		<u>600,000</u>	<u>0</u>	<u>600,000</u>	<u>0</u>
Total		<u><u>2,537,744</u></u>	<u><u>1,999,329</u></u>	<u><u>2,609,737</u></u>	<u><u>1,779,898</u></u>
Excess (Deficiency) of Revenues over Expenditures		(916,244)	(164,613)	(1,004,237)	(85,839)
Beginning Fund Balance		<u>1,068,126</u>	<u>1,232,739</u>	<u>1,232,739</u>	<u>1,318,578</u>
Ending Fund Balance		<u><u>151,882</u></u>	<u><u>1,068,126</u></u>	<u><u>228,502</u></u>	<u><u>1,232,739</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
240.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	707,928
240.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	12,975
240.000.40200	PENALTY & INTEREST	10,000	10,000	9,000	10,747
	Total Property Taxes	<u>720,000</u>	<u>720,000</u>	<u>719,000</u>	<u>731,650</u>
240.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	46,500	46,497
240.000.43200	FEDERAL GRANT REVENUE	0	129,214	0	0
240.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	25,000	31,572
	Total Intergovernmental	<u>71,500</u>	<u>200,714</u>	<u>71,500</u>	<u>78,069</u>
240.000.45530	TAX ASSESSOR VEHICLE REG.	425,000	410,000	410,000	426,296
	Total Fees of Office	<u>425,000</u>	<u>410,000</u>	<u>410,000</u>	<u>426,296</u>
240.000.48000	COUNTY COURT FINES	175,000	175,000	175,000	181,287
240.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	102,240
240.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	127,364
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>400,000</u>	<u>410,891</u>
240.000.49000	INVESTMENT EARNINGS	4,000	4,000	4,000	4,785
	Total Investment Earnings	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,785</u>
240.000.49500	SALE OF FIXED ASSETS	0	48,000	0	20,502
240.000.49800	CONTRACTED ROAD WORK	0	14,000	0	57,855
240.000.49950	MISCELLANEOUS REVENUE	1,000	2,000	1,000	6,895
	Total Miscellaneous Revenue	<u>1,000</u>	<u>64,000</u>	<u>1,000</u>	<u>85,252</u>
	Total	<u><u>1,621,500</u></u>	<u><u>1,798,714</u></u>	<u><u>1,605,500</u></u>	<u><u>1,736,943</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 4
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
240.704.51010	ELECTED OFFICIAL SALARIES	27,406	27,140	27,140	26,608
240.704.51030	ASSISTANTS	626,185	620,685	620,685	558,222
240.704.51080	PART-TIME	35,000	35,000	35,000	0
240.704.52010	SOCIAL SECURITY TAXES	52,409	52,238	52,238	42,321
240.704.52020	GROUP HEALTH INSURANCE	154,616	149,195	149,195	128,130
240.704.52030	RETIREMENT	69,376	69,625	92,457	78,477
240.704.52031	457 DEFERRED COMP EXPENSE	23,141	19,430	0	0
240.704.52040	UNEMPLOYMENT COMPENSATION	2,686	3,071	3,071	4,158
240.704.52050	WORKERS COMPENSATION	14,747	22,892	22,892	17,738
Total Personnel		<u>1,005,566</u>	<u>999,276</u>	<u>1,002,678</u>	<u>855,654</u>
240.704.53300	OPERATING EXPENSES	25,000	25,000	25,000	23,115
240.704.53400	UNIFORMS	6,000	0	0	0
240.704.53500	CULVERTS	20,000	20,000	20,000	27,957
240.704.53510	BRIDGES	5,000	10,000	10,000	0
240.704.53520	ASPHALT	30,000	0	0	1,306
240.704.53530	ROCK	185,000	200,000	200,000	81,604
240.704.53540	ROAD OILS	185,000	200,000	200,000	154,298
240.704.53550	ROAD SIGNS	8,000	8,000	8,000	8,006
240.704.53560	GAS, OIL, ETC.	180,000	180,000	180,000	174,602
240.704.53570	TIRES, BATTERIES & ACCESSORIES	30,000	30,000	30,000	27,602
240.704.53580	PARTS	60,000	50,000	50,000	46,741
240.704.53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	25,000	25,033
240.704.53750	SMALL EQUIPMENT	3,000	3,000	3,000	1,561
Total Supplies & Materials		<u>762,000</u>	<u>751,000</u>	<u>751,000</u>	<u>571,825</u>
240.704.54000	PROFESSIONAL SERVICES	2,000	2,000	2,000	10,430
240.704.54030	TRAINING & EDUCATION	0	0	0	275
240.704.54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	941
240.704.54520	TELEPHONE	6,000	6,000	6,000	5,573
240.704.54540	UTILITIES	15,000	12,000	12,000	11,276
240.704.54550	REPAIRS & MAINTENANCE	10,000	5,000	5,000	3,474
240.704.54600	EQUIPMENT RENTAL	5,000	5,000	5,000	2,214
Total Other Charges & Services		<u>39,000</u>	<u>31,000</u>	<u>31,000</u>	<u>34,183</u>

**GRAYSON COUNTY, TEXAS
PRECINCT 4
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
240.704.55050	BUILDINGS	0	30,000	30,000	81,361
240.704.55150	MACHINERY	20,000	0	0	275,240
240.704.55200	EQUIPMENT	100,000	100,000	100,000	12,295
240.704.55250	VEHICLES	75,000	80,000	80,000	0
240.704.55350	COMMUNICATIONS EQUIPMENT	0	0	0	42
Total Capital Outlay		<u>195,000</u>	<u>210,000</u>	<u>210,000</u>	<u>368,938</u>
Total		<u><u>2,001,566</u></u>	<u><u>1,991,276</u></u>	<u><u>1,994,678</u></u>	<u><u>1,830,600</u></u>
Excess (Deficiency) of Revenues over Expenditures		(380,066)	(192,562)	(389,178)	(93,657)
Beginning Fund Balance		<u>1,035,122</u>	<u>1,227,684</u>	<u>1,227,684</u>	<u>1,321,341</u>
Ending Fund Balance		<u><u>655,056</u></u>	<u><u>1,035,122</u></u>	<u><u>838,506</u></u>	<u><u>1,227,684</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
250.000.49000	INVESTMENT EARNINGS	30	30	30	31
	Total Investment Earnings	<u>30</u>	<u>30</u>	<u>30</u>	<u>31</u>
250.000.49770	DRINK VENDING COMMISSIONS	3,000	3,000	3,000	3,033
250.000.49775	SNACK VENDING COMMISSIONS	1,200	1,200	1,200	1,129
250.000.49950	MISCELLANEOUS REVENUE	500	500	500	268
	Total Miscellaneous Revenue	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>4,430</u>
	Total	<u><u>4,730</u></u>	<u><u>4,730</u></u>	<u><u>4,730</u></u>	<u><u>4,461</u></u>

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
250.406.53310	EMPLOYEE BANQUET EXPENDITURES	6,000	6,000	6,000	4,888
250.406.53320	CHRISTMAS LUNCH EXPENDITURES	2,500	2,500	2,500	0
250.406.53330	MISCELLANEOUS EMPLOYEE EXP	250	250	250	554
	Total Supplies & Materials	<u>8,750</u>	<u>8,750</u>	<u>8,750</u>	<u>5,442</u>
	Total	<u><u>8,750</u></u>	<u><u>8,750</u></u>	<u><u>8,750</u></u>	<u><u>5,442</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,020)	(4,020)	(4,020)	(981)
	Beginning Fund Balance	<u>6,374</u>	<u>10,394</u>	<u>10,394</u>	<u>11,375</u>
	Ending Fund Balance	<u><u>2,354</u></u>	<u><u>6,374</u></u>	<u><u>6,374</u></u>	<u><u>10,394</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
253.000.49000	INVESTMENT EARNINGS	250	250	250	333
	Total Investment Earnings	250	250	250	333
253.000.49600	DONATIONS	75,000	105,000	75,000	78,415
	Total Miscellaneous Revenue	75,000	105,000	75,000	78,415
	Total	75,250	105,250	75,250	78,748

**GRAYSON COUNTY, TEXAS
HOLIDAY LIGHTS
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
253.660.51030	PERSONNEL SALARIES	6,500	6,500	6,500	6,419
253.660.51080	PART-TIME	2,500	2,500	2,500	0
253.660.52010	SOCIAL SECURITY TAXES	1,200	1,200	1,200	505
253.660.52020	GROUP HEALTH INSURANCE	0	0	0	637
253.660.52030	RETIREMENT	1,000	685	1,000	908
253.660.52040	UNEMPLOYMENT INSURANCE	50	50	50	49
253.660.52050	WORKERS COMPENSATION	500	500	500	199
Total Personnel		<u>11,750</u>	<u>11,435</u>	<u>11,750</u>	<u>8,717</u>
253.660.53300	OPERATING EXPENSES	40,000	51,000	40,000	30,857
Total Supplies & Materials		<u>40,000</u>	<u>51,000</u>	<u>40,000</u>	<u>30,857</u>
253.660.55050	BUILDINGS	0	0	0	0
253.660.55200	EQUIPMENT	40,000	40,000	40,000	0
Total Capital Outlay		<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
Total		<u>91,750</u>	<u>102,435</u>	<u>91,750</u>	<u>39,574</u>
Excess (Deficiency) of Revenues over Expenditures		(16,500)	2,815	(16,500)	39,174
Beginning Fund Balance		<u>116,778</u>	<u>113,963</u>	<u>113,963</u>	<u>74,789</u>
Ending Fund Balance		<u>100,278</u>	<u>116,778</u>	<u>97,463</u>	<u>113,963</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 SPECIAL INVENTORY TAX
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
255.000.45590	TAX ASSESSOR S-I-T PENALTY	3,000	3,000	3,000	1,082
255.000.45595	TAX ASSESSOR 23.122 SIT PENALTY	8,000	0	0	3,000
	Total Fees of Office	11,000	3,000	3,000	4,082
255.000.49000	INVESTMENT EARNINGS	500	500	500	395
	Total Investment Earnings	500	500	500	395
	Total	11,500	3,500	3,500	4,477

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
255.440.53300	OPERATING EXPENDITURES	5,000	7,500	7,500	105
255.440.53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
	Total Supplies & Materials	10,000	12,500	12,500	105
255.440.54030	TRAINING & EDUCATION	3,000	5,000	5,000	1,386
255.440.54080	LOCAL TRAVEL	1,000	1,000	1,000	0
	Total Other Charges & Services	4,000	6,000	6,000	1,386
255.440.55100	IMPROVEMENTS	0	45,000	45,000	0
	Total Capital Outlay	0	45,000	45,000	0
	Total	14,000	63,500	63,500	1,491
	Excess (Deficiency) of Revenues over Expenditures	(2,500)	(60,000)	(60,000)	2,986
	Beginning Fund Balance	68,689	128,689	128,689	125,703
	Ending Fund Balance	66,189	68,689	68,689	128,689

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
265.000.45305	COUNTY CLERK PROBATE	4,000	4,000	4,000	3,850
265.000.45315	COUNTY CLERK CIVIL	2,000	2,000	2,000	1,535
265.000.45320	COUNTY CLERK CRIMINAL	5,000	5,000	5,000	5,911
265.000.45360	COUNTY CLERK MISCELLANEOUS	25,000	25,000	25,000	27,923
265.000.45600	DISTRICT CLERK	9,000	9,000	9,000	10,306
265.000.46000	JUSTICE OF THE PEACE	18,000	18,000	18,000	16,591
	Total Fees of Office	<u>63,000</u>	<u>63,000</u>	<u>63,000</u>	<u>66,116</u>
265.000.49000	INVESTMENT EARNINGS	250	1,000	1,000	823
	Total Investment Earnings	<u>250</u>	<u>1,000</u>	<u>1,000</u>	<u>823</u>
265.000.49950	MISCELLANEOUS REVENUE	0	0	0	260
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>260</u>
265.000.49970	TRANSFER IN/CASH MATCH	25,000	0	0	0
	Total Other Financing Sources	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>88,250</u></u>	<u><u>64,000</u></u>	<u><u>64,000</u></u>	<u><u>67,199</u></u>

**GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
265.570.53100	OFFICE SUPPLIES	200	200	200	0
265.570.53300	OPERATING EXPENSES	5,000	5,000	5,000	600
265.570.53590	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	5,000	0
	Total Supplies & Materials	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>3,600</u>
265.570.54000	PROFESSIONAL SERVICES	165,000	155,000	155,000	133,537
	Total Other Charges & Services	<u>165,000</u>	<u>155,000</u>	<u>155,000</u>	<u>133,537</u>
265.570.55200	EQUIPMENT	25,000	0	25,000	0
	Total Capital Outlay	<u>25,000</u>	<u>0</u>	<u>25,000</u>	<u>0</u>
	Total	<u>200,200</u>	<u>165,200</u>	<u>190,200</u>	<u>137,137</u>
	Excess (Deficiency) of Revenues over Expenditures	(111,950)	(101,200)	(126,200)	(69,938)
	Beginning Fund Balance	<u>114,839</u>	<u>216,039</u>	<u>216,039</u>	<u>285,977</u>
	Ending Fund Balance	<u>2,889</u>	<u>114,839</u>	<u>89,839</u>	<u>216,039</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
266.000.46000	JUSTICE OF THE PEACE	5,500	5,500	5,500	5,505
	Total Fees of Office	5,500	5,500	5,500	5,505
266.000.49000	INVESTMENT EARNINGS	200	200	200	104
	Total Investment Earnings	200	200	200	104
	Total	5,700	5,700	5,700	5,609

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
266.570.53300	OPERATING EXPENDITURES	5,000	5,000	5,000	0
266.570.53590	REPAIR & MAINTENANCE	5,000	5,000	5,000	0
266.570.53750	SMALL EQUIPMENT	5,000	5,000	5,000	1,750
	Total Supplies & Materials	15,000	15,000	15,000	1,750
	Total	15,000	15,000	15,000	1,750
	Excess (Deficiency) of Revenues over Expenditures	(9,300)	(9,300)	(9,300)	3,859
	Beginning Fund Balance	25,580	34,880	34,880	31,021
	Ending Fund Balance	16,280	25,580	25,580	34,880

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
270.000.46040	JP1 CRIMINAL TECHNOLOGY	8,000	8,000	8,000	8,263
270.000.46045	JP2 CRIMINAL TECHNOLOGY	8,000	8,000	8,000	7,583
270.000.46050	JP3 CRIMINAL TECHNOLOGY	4,000	4,000	4,000	3,627
270.000.46055	JP4 CRIMINAL TECHNOLOGY	4,000	4,000	4,000	2,629
Total Fees of Office		<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>22,102</u>
270.000.49000	INVESTMENT EARNINGS	350	350	350	285
Total Investment Earnings		<u>350</u>	<u>350</u>	<u>350</u>	<u>285</u>
Total		<u><u>24,350</u></u>	<u><u>24,350</u></u>	<u><u>24,350</u></u>	<u><u>22,387</u></u>

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2015 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
270.511.53300	JP1 TECHNOLOGY	7,500	7,500	7,500	3,177
270.511.53750	SMALL EQUIPMENT	7,500	7,500	7,500	3,892
	Total Supplies & Materials	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>7,069</u>
270.511.55200	EQUIPMENT	0	0	0	0
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>7,069</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
270.512.53300	JP2 TECHNOLOGY	7,500	7,500	7,500	3,076
270.512.53750	SMALL EQUIPMENT	7,500	7,500	7,500	2,698
	Total Supplies & Materials	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>5,774</u>
	Total	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>5,774</u></u>

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2015 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
270.513.53300	JP3 TECHNOLOGY	7,500	7,500	7,500	1,433
270.513.53750	SMALL EQUIPMENT	3,500	3,500	3,500	1,784
Total Supplies & Materials		<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>3,217</u>
270.513.54520	TELEPHONE	0	0	0	0
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>11,000</u></u>	<u><u>11,000</u></u>	<u><u>11,000</u></u>	<u><u>3,217</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
270.514.53300	JP4 TECHNOLOGY	7,500	7,500	7,500	3,195
	EXPENDITURES				
270.514.53750	SMALL EQUIPMENT	3,500	3,500	3,500	1,740
Total Supplies & Materials		<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	<u>4,935</u>
Total		<u><u>11,000</u></u>	<u><u>11,000</u></u>	<u><u>11,000</u></u>	<u><u>4,935</u></u>
Total		<u><u>52,000</u></u>	<u><u>52,000</u></u>	<u><u>52,000</u></u>	<u><u>20,995</u></u>
Excess (Deficiency) of Revenues over Expenditures		(27,650)	(27,650)	(27,650)	1,392
Beginning Fund Balance		<u>64,087</u>	<u>91,737</u>	<u>91,737</u>	<u>90,345</u>
Ending Fund Balance		<u><u>36,437</u></u>	<u><u>64,087</u></u>	<u><u>64,087</u></u>	<u><u>91,737</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
271.000.45357	COUNTY COURT TECHNOLOGY	6,500	6,500	6,500	7,043
271.000.45657	DISTRICT COURT TECHNOLOGY	2,300	2,300	2,300	2,259
	Total Fees of Office	<u>8,800</u>	<u>8,800</u>	<u>8,800</u>	<u>9,302</u>
271.000.49000	INVESTMENT EARNINGS	30	30	30	29
	Total Investment Earnings	<u>30</u>	<u>30</u>	<u>30</u>	<u>29</u>
	Total	<u><u>8,830</u></u>	<u><u>8,830</u></u>	<u><u>8,830</u></u>	<u><u>9,331</u></u>

**GRAYSON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
2015 Adopted Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
271.403.53300	COUNTY COURT TECH EXPENSES	10,000	5,000	5,000	5,650
	Total Supplies & Materials	10,000	5,000	5,000	5,650
	Total	10,000	5,000	5,000	5,650

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
271.530.53300	DISTRICT COURT TECH EXPENSES	2,000	1,000	1,000	0
	Total Supplies & Materials	2,000	1,000	1,000	0
	Total	2,000	1,000	1,000	0
	Total	12,000	6,000	6,000	5,650
	Excess (Deficiency) of Revenues over Expenditures	(3,170)	2,830	2,830	3,681
	Beginning Fund Balance	12,745	9,915	9,915	6,234
	Ending Fund Balance	9,575	12,745	12,745	9,915

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 that election equipment must be separately maintained and spent for appropriate, HAVA approved election costs.

GRAYSON COUNTY, TEXAS
HELP AMERICA VOTE ACT (HAVA) FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
272.000.49520	ELECTION REIMBURSEMENTS	3,000	2,500	2,500	4,476
	Total Intergovernmental	3,000	2,500	2,500	4,476
272.000.49000	INVESTMENT EARNINGS	0	0	0	41
	Total Investment Earnings	0	0	0	41
	Total	3,000	2,500	2,500	4,517

DEPT 460: ELECTIONS

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
272.460.53750	SMALL EQUIPMENT	9,000	0	0	2,742
	Total Supplies & Materials	9,000	0	0	2,742
272.460.54030	TRAINING & EDUCATION	0	0	0	0
	Total Other Charges & Services	0	0	0	0
	Total	9,000	0	0	2,742
	Excess (Deficiency) of Revenues over Expenditures	(6,000)	2,500	2,500	1,775
	Beginning Fund Balance	17,543	15,043	15,043	13,268
	Ending Fund Balance	11,543	17,543	17,543	15,043

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
273.000.42030	ELECTION REIMBURSEMENTS	5,000	5,000	5,000	(17,232)
	Total Intergovernmental	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>(17,232)</u>
	Total	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>(17,232)</u></u>
 DEPT 460: ELECTIONS					
Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
273.460.54320	ELECTIONS	5,000	5,000	5,000	0
	Total Other Charges & Services	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
	Total	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(17,232)
	Beginning Fund Balance	<u>8,430</u>	<u>8,430</u>	<u>8,430</u>	<u>25,662</u>
	Ending Fund Balance	<u><u>8,430</u></u>	<u><u>8,430</u></u>	<u><u>8,430</u></u>	<u><u>8,430</u></u>

Election Equipment Replacement Fund - The Grayson County Commissioners Court has established this fund to collect funds for the eventual replacement of voting equipment. The Court intends to transfer \$100,000 annually from the General Fund to support the effort in approximately six years.

GRAYSON COUNTY, TEXAS
ELECTION EQUIPMENT REPLACEMENT FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
274.000.49970	TRANSFER IN/CASH MATCH	100,000	100,000	100,000	100,000
	Total Other Financing Sources	100,000	100,000	100,000	100,000
	Total	100,000	100,000	100,000	100,000

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
	Excess (Deficiency) of Revenues over Expenditures	100,000	100,000	100,000	100,000
	Beginning Fund Balance	200,000	100,000	100,000	0
	Ending Fund Balance	300,000	200,000	200,000	100,000

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
275.000.45320	COUNTY CLERK CRIMINAL	4,000	4,000	4,000	4,819
275.000.45370	COUNTY CLERK PRESERVATION FEE	130,000	130,000	130,000	139,455
	Total Fees of Office	<u>134,000</u>	<u>134,000</u>	<u>134,000</u>	<u>144,274</u>
275.000.49000	INVESTMENT EARNINGS	500	500	500	530
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>530</u>
	Total	<u><u>134,500</u></u>	<u><u>134,500</u></u>	<u><u>134,500</u></u>	<u><u>144,804</u></u>

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
275.403.51030	ASSISTANTS	30,000	0	0	0
275.403.51080	PART-TIME	0	15,000	15,000	14,886
275.403.52010	SOCIAL SECURITY TAXES	2,295	1,148	1,148	1,139
275.403.52020	GROUP HEALTH INSURANCE	10,040	0	0	0
275.403.52030	RETIREMENT	2,924	1,392	2,031	1,996
275.403.52040	UNEMPLOYMENT COMPENSATION	118	68	68	114
275.403.52050	WORKERS COMPENSATION	81	57	57	54
Total Personnel		<u>45,458</u>	<u>17,665</u>	<u>18,304</u>	<u>18,189</u>
275.403.53590	REPAIR & MAINTENANCE SUPPLIES	2,200	2,200	2,200	2,152
275.403.53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,152</u>
275.403.54030	TRAINING & EDUCATION	1,000	1,000	1,000	860
275.403.54230	PRESERVATION EXPENSE	50,000	110,000	110,000	36,442
275.403.54600	EQUIPMENT RENTAL	0	0	0	0
Total Other Charges & Services		<u>51,000</u>	<u>111,000</u>	<u>111,000</u>	<u>37,302</u>
Total		<u>98,658</u>	<u>130,865</u>	<u>131,504</u>	<u>57,643</u>
Excess (Deficiency) of Revenues over Expenditures		35,842	3,635	2,996	87,161
Beginning Fund Balance		<u>219,313</u>	<u>215,678</u>	<u>215,678</u>	<u>128,517</u>
Ending Fund Balance		<u>255,155</u>	<u>219,313</u>	<u>218,674</u>	<u>215,678</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.

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS ARCHIVE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
276.000.45370	COUNTY CLERK PRESERVATION FEE	120,000	120,000	120,000	131,510
	Total Fees of Office	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>131,510</u>
276.000.49000	INVESTMENT EARNINGS	500	700	700	582
	Total Investment Earnings	<u>500</u>	<u>700</u>	<u>700</u>	<u>582</u>
	Total	<u><u>120,500</u></u>	<u><u>120,700</u></u>	<u><u>120,700</u></u>	<u><u>132,092</u></u>

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
276.403.54230	PRESERVATION EXPENSE	165,000	150,000	150,000	67,244
	Total Other Charges & Services	<u>165,000</u>	<u>150,000</u>	<u>150,000</u>	<u>67,244</u>
	Total	<u><u>165,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>67,244</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(44,500)	(29,300)	(29,300)	64,848
	Beginning Fund Balance	<u>151,900</u>	<u>181,200</u>	<u>181,200</u>	<u>116,352</u>
	Ending Fund Balance	<u><u>107,400</u></u>	<u><u>151,900</u></u>	<u><u>151,900</u></u>	<u><u>181,200</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
277.000.45370	COUNTY CLERK PRESERVATION FEE	8,000	8,000	8,000	8,559
	Total Fees of Office	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,559</u>
277.000.49000	INVESTMENT EARNINGS	25	50	50	23
	Total Investment Earnings	<u>25</u>	<u>50</u>	<u>50</u>	<u>23</u>
	Total	<u><u>8,025</u></u>	<u><u>8,050</u></u>	<u><u>8,050</u></u>	<u><u>8,582</u></u>
Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
277.403.51080	PART-TIME	10,000	0	0	11,776
277.403.52010	SOCIAL SECURITY TAXES	765	0	0	901
277.403.52030	RETIREMENT	0	0	0	1,583
277.403.52040	UNEMPLOYMENT COMPENSATION	50	0	0	90
277.403.52050	WORKERS COMPENSATION	50	0	0	43
	Total Personnel	<u>10,865</u>	<u>0</u>	<u>0</u>	<u>14,393</u>
277.403.53300	OPERATING EXPENSES	500	500	500	0
	Total Supplies & Materials	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
277.403.54030	TRAINING & EDUCATION	1,200	1,200	1,200	1,445
277.403.54230	PRESERVATION EXPENSE	0	0	0	0
	Total Other Charges & Services	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,445</u>
	Total	<u><u>12,565</u></u>	<u><u>1,700</u></u>	<u><u>1,700</u></u>	<u><u>15,838</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,540)	6,350	6,350	(7,256)
	Beginning Fund Balance	<u>9,271</u>	<u>2,921</u>	<u>2,921</u>	<u>10,177</u>
	Ending Fund Balance	<u><u>4,731</u></u>	<u><u>9,271</u></u>	<u><u>9,271</u></u>	<u><u>2,921</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 ARCHIVE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
278.000.46560	DISTRICT CLERK PRESERVATION FEE	11,000	11,000	8,000	8,790
	Total Fees of Office	<u>11,000</u>	<u>11,000</u>	<u>8,000</u>	<u>8,790</u>
278.000.49000	INVESTMENT EARNINGS	50	50	50	52
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>52</u>
	Total	<u><u>11,050</u></u>	<u><u>11,050</u></u>	<u><u>8,050</u></u>	<u><u>8,842</u></u>

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
278.530.54230	PRESERVATION EXPENSE	15,000	28,000	28,000	0
	Total Other Charges & Services	<u>15,000</u>	<u>28,000</u>	<u>28,000</u>	<u>0</u>
	Total	<u><u>15,000</u></u>	<u><u>28,000</u></u>	<u><u>28,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(3,950)	(16,950)	(19,950)	8,842
	Beginning Fund Balance	<u>4,638</u>	<u>21,588</u>	<u>21,588</u>	<u>12,746</u>
	Ending Fund Balance	<u><u>688</u></u>	<u><u>4,638</u></u>	<u><u>1,638</u></u>	<u><u>21,588</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
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
279.000.45605	DISTRICT CLERK CRIMINAL	2,200	2,200	2,200	2,184
279.000.46560	DIST. CLERK PRESERVATION FEE	10,000	10,000	10,000	9,300
	Total Fees of Office	12,200	12,200	12,200	11,484
279.000.49000	INVESTMENT EARNINGS	100	100	100	176
	Total Investment Earnings	100	100	100	176
	Total	12,300	12,300	12,300	11,660

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
279.530.51080	PART-TIME	3,600	3,672	3,672	0
279.530.52010	SOCIAL SECURITY TAXES	275	281	281	0
279.530.52030	RETIREMENT	0	0	0	0
279.530.52040	UNEMPLOYMENT COMPENSATION	16	17	17	0
279.530.52050	WORKERS COMPENSATION	9	10	10	0
	Total Personnel	3,900	3,980	3,980	0
279.530.54230	PRESERVATION EXPENSE	8,000	70,000	70,000	0
279.530.54520	TELEPHONE	500	500	500	219
	Total Other Charges & Services	8,500	70,500	70,500	219
	Total	12,400	74,480	74,480	219
Excess (Deficiency) of Revenues over Expenditures		(100)	(62,180)	(62,180)	11,441
Beginning Fund Balance		229	62,409	62,409	50,968
Ending Fund Balance		129	229	229	62,409

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
280.000.45305	COUNTY CLERK PROBATE	4,000	4,000	4,000	3,865
280.000.45315	COUNTY CLERK CIVIL	1,500	1,500	1,500	1,445
280.000.45320	COUNTY CLERK CRIMINAL	43,000	43,000	43,000	44,173
280.000.45600	DISTRICT CLERK	30,000	30,000	30,000	30,130
	Total Fees of Office	<u>78,500</u>	<u>78,500</u>	<u>78,500</u>	<u>79,613</u>
280.000.49000	INVESTMENT EARNINGS	1,000	1,000	1,000	1,344
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,344</u>
	Total	<u><u>79,500</u></u>	<u><u>79,500</u></u>	<u><u>79,500</u></u>	<u><u>80,957</u></u>

GRAYSON COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
280.401.53300	OPERATING EXPENDITURES	1,500	1,500	1,500	948
280.401.53590	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	5,000	0
280.401.53750	SMALL EQUIPMENT	125,000	215,000	125,000	20,030
	Total Supplies & Materials	<u>131,500</u>	<u>221,500</u>	<u>131,500</u>	<u>20,978</u>
280.401.54230	PRESERVATION EXPENSE	200,000	20,000	200,000	9,254
280.401.54540	UTILITIES	5,000	5,000	5,000	3,338
	Total Other Charges & Services	<u>205,000</u>	<u>25,000</u>	<u>205,000</u>	<u>12,592</u>
	Total	<u><u>336,500</u></u>	<u><u>246,500</u></u>	<u><u>336,500</u></u>	<u><u>33,570</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(257,000)	(167,000)	(257,000)	47,387
	Beginning Fund Balance	<u>277,448</u>	<u>444,448</u>	<u>444,448</u>	<u>397,061</u>
	Ending Fund Balance	<u><u>20,448</u></u>	<u><u>277,448</u></u>	<u><u>187,448</u></u>	<u><u>444,448</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
281.000.45315	COUNTY CLERK CIVIL	10,000	10,000	10,000	10,680
281.000.45620	DISTRICT CLERK CIVIL	12,000	12,000	12,000	15,380
	Total Fees of Office	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>26,060</u>
281.000.49000	INVESTMENT EARNINGS	150	150	150	195
	Total Investment Earnings	<u>150</u>	<u>150</u>	<u>150</u>	<u>195</u>
	Total	<u><u>22,150</u></u>	<u><u>22,150</u></u>	<u><u>22,150</u></u>	<u><u>26,255</u></u>

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
281.401.54230	PRESERVATION EXPENSE	40,000	40,000	40,000	0
	Total Other Charges & Services	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>0</u>
	Total	<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	(17,850)	(17,850)	(17,850)	26,255
	Beginning Fund Balance	<u>58,740</u>	<u>76,590</u>	<u>76,590</u>	<u>50,335</u>
	Ending Fund Balance	<u><u>40,890</u></u>	<u><u>58,740</u></u>	<u><u>58,740</u></u>	<u><u>76,590</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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
285.000.49000	INVESTMENT EARNINGS	50	50	50	40
	Total Investment Earnings	50	50	50	40
	Total	50	50	50	40

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
285.662.53100	OFFICE SUPPLIES	50	50	50	0
285.662.53200	POSTAGE	100	100	100	0
285.662.53300	OPERATING EXPENSES	200	200	200	0
	Total Supplies & Materials	350	350	350	0
285.662.54200	PRINTING	250	250	250	195
285.662.54490	MISCELLANEOUS EXPENSE	5,000	5,000	5,000	1,500
	Total Other Charges & Services	5,250	5,250	5,250	1,695
	Total	5,600	5,600	5,600	1,695

Excess (Deficiency) of Revenues over Expenditures	(5,550)	(5,550)	(5,550)	(1,655)
Beginning Fund Balance	6,605	12,155	12,155	13,810
Ending Fund Balance	1,055	6,605	6,605	12,155

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
290.000.49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	6,500
	Total Other Financing Sources	6,500	6,500	6,500	6,500
	Total	6,500	6,500	6,500	6,500

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
290.547.53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	6,500
	Total Supplies & Materials	6,500	6,500	6,500	6,500
	Total	6,500	6,500	6,500	6,500
	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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
295.000.45325	COURT REPORTER/STENO	5,000	5,000	5,000	4,680
295.000.45610	COURT REPORTER/STENO	20,000	20,000	20,000	20,040
	Total Fees of Office	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>24,720</u>
	Total	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>24,720</u></u>

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
295.506.54270	OTHER COURT COSTS	25,000	25,000	25,000	24,720
	Total Other Charges & Services	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>24,720</u>
	Total	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>24,720</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>

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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
300.000.45353	COUNTY CLERK DRUG COURT FEE	18,000	18,000	18,000	20,737
300.000.45653	DISTRICT CLERK DRUG COURT FEE	6,500	6,500	6,500	6,713
	Total Fees of Office	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>27,450</u>
300.000.49000	INVESTMENT EARNINGS	300	300	300	306
	Total Investment Earnings	<u>300</u>	<u>300</u>	<u>300</u>	<u>306</u>
300.000.49600	DONATIONS	0	0	0	0
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>24,800</u></u>	<u><u>24,800</u></u>	<u><u>24,800</u></u>	<u><u>27,756</u></u>

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
300.506.53300	OPERATING EXPENSES	50,000	50,000	50,000	28,973
	Total Supplies & Materials	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>28,973</u>
	Total	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>28,973</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(25,200)	(25,200)	(25,200)	(1,217)
	Beginning Fund Balance	<u>70,664</u>	<u>95,864</u>	<u>95,864</u>	<u>97,081</u>
	Ending Fund Balance	<u><u>45,464</u></u>	<u><u>70,664</u></u>	<u><u>70,664</u></u>	<u><u>95,864</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**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
315.000.43400	FORFEITURE FUNDS	40,000	77,000	40,000	97,210
	Total Intergovernmental	40,000	77,000	40,000	97,210
315.000.49000	INVESTMENT EARNINGS	100	100	100	126
	Total Investment Earnings	100	100	100	126
315.000.49500	SALE OF FIXED ASSETS	0	0	0	8,316
		0	0	0	8,316
	Total	40,100	77,100	40,100	105,652

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
315.540.51030	ASSISTANTS	30,000	15,000	15,000	4,893
315.540.51080	PART-TIME	15,000	10,000	10,000	9,299
315.540.52010	SOCIAL SECURITY TAXES	4,000	1,200	1,200	1,078
315.540.52020	GROUP HEALTH INSURANCE	0	0	0	0
315.540.52030	RETIREMENT	4,000	4,855	3,000	1,411
315.540.52031	457 DEFERRED COMP EXPENSE	1,000	564	0	0
315.540.52040	UNEMPLOYMENT COMPENSATION	200	200	200	109
315.540.52050	WORKERS COMPENSATION	100	100	100	132
Total Personnel		54,300	31,919	29,500	16,922
315.540.53100	OFFICE SUPPLIES	500	500	500	0
315.540.53300	OPERATING EXPENSES	6,500	6,500	6,500	6,504
315.540.53560	GAS, OIL, ETC.	1,000	1,000	1,000	0
315.540.53570	TIRES, BATTERIES & ACCESSORIES	1,000	1,000	1,000	0
315.540.53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		10,000	10,000	10,000	6,504
315.540.54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
315.540.54550	REPAIRS & MAINTENANCE	500	500	500	0
Total Other Charges & Services		5,500	5,500	5,500	0
315.540.55250	VEHICLES	0	0	0	28,066
Total Capital Outlay		0	0	0	28,066
315.540.56790	AID TO OTHER AGENCIES	20,000	15,000	15,000	10,000
Total Intergovernmental		20,000	15,000	15,000	10,000
Total		89,800	62,419	60,000	61,492
Excess (Deficiency) of Revenues over Expenditures		(49,700)	14,681	(19,900)	44,160
Beginning Fund Balance		64,429	49,748	49,748	5,588
Ending Fund Balance		14,729	64,429	29,848	49,748

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.

**GRAYSON COUNTY, TEXAS
LAW LIBRARY FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
320.000.45300	COUNTY CLERK	34,000	34,000	34,000	36,442
320.000.45615	DISTRICT CLERK	48,000	48,000	48,000	46,760
	Total Fees of Office	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>83,202</u>
320.000.49000	INVESTMENT EARNINGS	50	50	50	59
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>59</u>
320.000.49600	DONATIONS	0	0	0	91
320.000.49850	COPIES	1,800	1,800	1,800	1,919
320.000.49955	CASH OVER/SHORT	0	0	0	0
	Total Miscellaneous Revenue	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>2,010</u>
	Total	<u><u>83,850</u></u>	<u><u>83,850</u></u>	<u><u>83,850</u></u>	<u><u>85,271</u></u>

**GRAYSON COUNTY, TEXAS
LAW LIBRARY FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
320.543.51030	ASSISTANTS	43,061	42,588	42,588	42,295
320.543.52010	SOCIAL SECURITY TAXES	2,952	3,258	3,258	2,680
320.543.52020	GROUP HEALTH INSURANCE	10,040	9,688	9,688	9,240
320.543.52030	RETIREMENT	4,481	4,819	5,766	5,668
320.543.52031	457 DEFERRED COMP EXPENSE	2,907	2,172	0	0
320.543.52040	UNEMPLOYMENT COMPENSATION	180	192	192	314
320.543.52050	WORKERS COMPENSATION	124	163	163	154
Total Personnel		<u>63,745</u>	<u>62,880</u>	<u>61,655</u>	<u>60,351</u>
320.543.53100	OFFICE SUPPLIES	740	1,250	730	829
320.543.53200	POSTAGE	10	10	10	0
320.543.53300	OPERATING EXPENSES	24,000	24,400	23,000	23,454
320.543.53750	SMALL EQUIPMENT	100	100	100	0
Total Supplies & Materials		<u>24,850</u>	<u>25,760</u>	<u>23,840</u>	<u>24,283</u>
320.543.54030	TRAINING & EDUCATION	300	1,730	1,730	149
320.543.54200	PRINTING	0	0	0	0
320.543.54520	TELEPHONE	25	25	25	0
320.543.54600	EQUIPMENT RENTAL	1,200	1,200	1,200	976
Total Other Charges & Services		<u>1,525</u>	<u>2,955</u>	<u>2,955</u>	<u>1,125</u>
Total		<u><u>90,120</u></u>	<u><u>91,595</u></u>	<u><u>88,450</u></u>	<u><u>85,759</u></u>
Excess (Deficiency) of Revenues over Expenditures		(6,270)	(7,745)	(4,600)	(488)
Beginning Fund Balance		<u>8,882</u>	<u>16,627</u>	<u>16,627</u>	<u>17,115</u>
Ending Fund Balance		<u><u>2,612</u></u>	<u><u>8,882</u></u>	<u><u>12,027</u></u>	<u><u>16,627</u></u>

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
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
366.000.42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366.000.42670	TEXAS DEPT OF PUBLIC SAFETY	0	0	0	0
	Total Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>
366.000.49970	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	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>

GRAYSON COUNTY, TEXAS
INTERLOCAL EMERGENCY MANAGEMENT FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
366.615.53100	OFFICE SUPPLIES	2,500	500	2,500	700
366.615.53200	POSTAGE	0	0	0	0
366.615.53300	OPERATING EXPENSES	55,155	20,000	55,155	72,278
366.615.53400	UNIFORMS	5,000	0	5,000	6,912
366.615.53585	VEHICLE MAINTENANCE	1,500	0	1,500	1,008
366.615.53750	SMALL EQUIPMENT	10,000	10,000	10,000	37,318
	Total Supplies & Materials	<u>74,155</u>	<u>30,500</u>	<u>74,155</u>	<u>118,216</u>
366.615.54020	COMPUTER SERVICES	1,000	0	1,000	1,003
366.615.54030	TRAINING & EDUCATION	5,000	6,000	15,000	12,272
366.615.54080	LOCAL TRAVEL	1,000	0	1,000	40
366.615.54200	PRINTING	0	0	0	0
366.615.54520	TELEPHONE	3,600	500	3,600	0
	Total Other Charges & Services	<u>10,600</u>	<u>6,500</u>	<u>20,600</u>	<u>13,315</u>
	Total	<u><u>84,755</u></u>	<u><u>37,000</u></u>	<u><u>94,755</u></u>	<u><u>131,531</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(44,755)	3,000	(54,755)	(91,531)
	Beginning Fund Balance	<u>53,190</u>	<u>50,190</u>	<u>50,190</u>	<u>141,721</u>
	Ending Fund Balance	<u><u>8,435</u></u>	<u><u>53,190</u></u>	<u><u>(4,565)</u></u>	<u><u>50,190</u></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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
380.000.43400	FORFEITED FUNDS	20,000	46,750	20,000	40,488
	Total Intergovernmental	20,000	46,750	20,000	40,488
380.000.49000	INVESTMENT EARNINGS	500	500	500	468
	Total Investment Earnings	500	500	500	468
380.000.49500	SALE OF FIXED ASSETS	0	22,000	0	19,247
	Total Miscellaneous Revenue	0	22,000	0	19,247
	Total	20,500	69,250	20,500	60,203

GRAYSON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
380.550.53300	OPERATING EXPENDITURES	30,000	30,000	50,000	15,411
380.550.53400	UNIFORMS	0	3,000	0	408
380.550.53750	SMALL EQUIPMENT	15,000	15,000	15,000	2,137
	Total Supplies & Materials	<u>45,000</u>	<u>48,000</u>	<u>65,000</u>	<u>17,956</u>
380.550.54030	TRAINING & EDUCATION	3,000	0	3,000	806
380.550.54550	REPAIRS & MAINTENANCE	127,000	0	2,000	402
380.550.54610	PROPERTY RENTAL	4,500	4,500	4,500	4,125
	Total Other Charges & Services	<u>134,500</u>	<u>4,500</u>	<u>9,500</u>	<u>5,333</u>
380.550.55200	EQUIPMENT	10,000	2,000	10,000	10,241
380.550.55250	VEHICLES	0	0	30,000	21,920
	Total Capital Outlay	<u>10,000</u>	<u>2,000</u>	<u>40,000</u>	<u>32,161</u>
	Total	<u><u>189,500</u></u>	<u><u>54,500</u></u>	<u><u>114,500</u></u>	<u><u>55,450</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(169,000)	14,750	(94,000)	4,753
	Beginning Fund Balance	<u>175,265</u>	<u>160,515</u>	<u>160,515</u>	<u>155,762</u>
	Ending Fund Balance	<u><u>6,265</u></u>	<u><u>175,265</u></u>	<u><u>66,515</u></u>	<u><u>160,515</u></u>

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
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
385.000.49000	INVESTMENT EARNINGS	500	500	500	432
	Total Investment Earnings	500	500	500	432
385.000.49780	JAIL COMMISSARY	60,000	60,000	60,000	66,534
	Total Miscellaneous Revenue	60,000	60,000	60,000	66,534
	Total	60,500	60,500	60,500	66,966

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
385.550.53300	OPERATING EXPENDITURES	75,000	75,000	75,000	58,737
	Total Supplies & Materials	75,000	75,000	75,000	58,737
385.550.54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
	Total Other Charges & Services	1,000	1,000	1,000	0
385.550.55200	EQUIPMENT	5,000	5,000	5,000	0
	Total Capital Outlay	5,000	5,000	5,000	0
	Total	81,000	81,000	81,000	58,737
	Excess (Deficiency) of Revenues over Expenditures	(20,500)	(20,500)	(20,500)	8,229
	Beginning Fund Balance	127,043	147,543	147,543	139,314
	Ending Fund Balance	106,543	127,043	127,043	147,543

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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

GRAYSON COUNTY, TEXAS
POTENTIALLY PREVENTABLE HOSPITALIZATIONS GRANT
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
401.000.44080	STATE CONTRACT	70,443	87,500	87,500	0
	Total Intergovernmental	70,443	87,500	87,500	0
401.000.49970	TRANSFER IN/CASH MATCH	0	0	0	0
	Total Other Financing Sources	0	0	0	0
	Total Revenues	70,443	87,500	87,500	0

GRAYSON COUNTY, TEXAS
POTENTIALLY PREVENTABLE HOSPITALIZATIONS GRANT
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
401.601.51030	ASSISTANTS	33,762	32,800	32,800	0
401.601.51080	PART-TIME	12,480	13,738	13,738	0
401.601.52010	SOCIAL SECURITY TAXES	3,489	3,560	3,560	0
401.601.52020	GROUP HEALTH INSURANCE	9,036	8,462	8,462	0
401.601.52030	RETIREMENT	4,507	6,310	6,310	0
401.601.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
401.601.52040	UNEMPLOYMENT COMPENSATION	182	219	219	0
401.601.52050	WORKERS COMPENSATION	125	177	177	0
Total Personnel		<u>63,581</u>	<u>65,266</u>	<u>65,266</u>	<u>0</u>
401.601.53300	OPERATING EXPENDITURES	6,862	12,000	12,000	0
401.601.53750	SMALL EQUIPMENT	0	300	300	0
Total Supplies & Materials		<u>6,862</u>	<u>12,300</u>	<u>12,300</u>	<u>0</u>
401.601.54030	TRAINING & EDUCATION	0	1,000	1,000	0
401.601.54080	LOCAL TRAVEL	0	2,000	2,000	0
401.601.54340	CONTRACT SERVICES	0	3,000	3,000	0
401.601.54415	PRESCRIPTION MEDICATIONS	0	2,434	2,434	0
401.601.54490	MISCELLANEOUS EXPENSE	0	1,500	1,500	0
Total Other Charges & Services		<u>0</u>	<u>9,934</u>	<u>9,934</u>	<u>0</u>
Total		<u><u>70,443</u></u>	<u><u>87,500</u></u>	<u><u>87,500</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 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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
402.000.44120	MEDICAID - TITLE XIX	13,000	0	0	16,071
	Total Intergovernmental	13,000	0	0	16,071
402.000.44200	PATIENT FEES	55,000	68,000	68,000	54,804
	Total Fees	55,000	68,000	68,000	54,804
402.000.49970	TRANSFERS IN	33,000	33,262	15,964	22,808
	Total Other Financing Sources	33,000	33,262	15,964	22,808
	Total Revenues	101,000	101,262	83,964	93,728

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
402.601.51030	ASSISTANTS	6,378	8,027	8,027	10,138
402.601.51080	PART-TIME	14,359	13,872	13,872	16,636
402.601.52010	SOCIAL SECURITY TAXES	1,594	1,675	1,675	2,037
402.601.52020	GROUP HEALTH INSURANCE	1,606	1,744	1,744	2,056
402.601.52030	RETIREMENT	2,041	2,964	2,964	3,571
402.601.52031	457 DEFERRED COMP EXPENSE	202	0	0	0
402.601.52040	UNEMPLOYMENT COMPENSATION	81	99	99	196
402.601.52050	WORKERS COMPENSATION	56	83	83	104
Total Personnel		26,317	28,464	28,464	34,738
402.601.53100	OFFICE SUPPLIES	500	700	700	599
402.601.53200	POSTAGE	250	400	400	223
402.601.53300	OPERATING EXPENDITURES	1,500	1,500	1,500	1,917
402.601.53350	JANITORIAL	1,900	1,600	1,600	1,946
402.601.53390	MEDICATIONS	18,350	13,000	13,000	13,337
402.601.53450	MEDICAL SUPPLIES	2,800	2,000	2,000	1,609
Total Supplies & Materials		25,300	19,200	19,200	19,631
402.601.54000	PROFESSIONAL SERVICES	100	300	300	0
402.601.54030	TRAINING & EDUCATION	200	800	800	0
402.601.54080	LOCAL TRAVEL	100	300	300	6
402.601.54220	DUES & PUBLICATIONS	150	400	400	0
402.601.54300	LIABILITY INSURANCE	900	900	900	907
402.601.54340	CONTRACT SERVICES	20,000	20,000	20,000	27,300
402.601.54410	LAB & X-RAY SERVICES	6,500	10,000	10,000	4,163
402.601.54520	TELEPHONE	800	1,100	1,100	734

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
402.601.54540	UTILITIES	2,500	2,500	2,500	2,547
402.601.54600	EQUIPMENT RENTAL	0	0	0	30
Total Other Charges & Services		31,250	36,300	36,300	35,687
Total		82,867	83,964	83,964	90,056
Excess (Deficiency) of Revenues over Expenditures		18,133	17,298	0	3,672
Beginning Fund Balance		20,970	3,672	3,672	0
Ending Fund Balance		39,103	20,970	3,672	3,672

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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
403.000.44030	RAINEY TRUST	90,000	90,000	90,000	91,129
	Total Intergovernmental	90,000	90,000	90,000	91,129
403.000.44200	PATIENT FEES	14,000	13,000	13,000	18,269
403.000.44203	PRE EMPLOYMENT MED FEES	3,000	3,000	3,000	2,748
403.000.44205	WELLNESS FEES	0	0	0	103
403.000.44210	SMOKING CESSATION FEES	1,300	1,300	1,300	1,650
	Total Fees	18,300	17,300	17,300	22,770
403.000.49600	DONATIONS	0	0	0	0
	Total Miscellaneous	0	0	0	0
	Total Revenues	108,300	107,300	107,300	113,899

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
403.601.51030	ASSISTANTS	35,432	21,547	21,547	12,904
403.601.51080	PART-TIME	17,462	32,746	32,746	19,483
403.601.52010	SOCIAL SECURITY TAXES	4,092	4,153	4,153	2,462
403.601.52020	GROUP HEALTH INSURANCE	8,734	5,231	5,231	2,329
403.601.52030	RETIREMENT	5,312	7,350	7,350	4,287
403.601.52031	457 DEFERRED COMP EXPENSE	1,609	0	0	0
403.601.52040	UNEMPLOYMENT COMPENSATION	214	244	244	240
403.601.52050	WORKERS COMPENSATION	147	207	207	126
Total Personnel		73,002	71,478	71,478	41,831
403.601.53100	OFFICE SUPPLIES	500	500	500	393
403.601.53200	POSTAGE	400	400	400	172
403.601.53300	OPERATING EXPENDITURES	3,250	1,500	1,500	961
403.601.53350	JANITORIAL	2,800	2,800	2,800	2,563
403.601.53390	MEDICATIONS	300	900	900	584
403.601.53450	MEDICAL SUPPLIES	2,000	2,000	2,000	3,070
403.601.53750	SMALL EQUIPMENT	550	1,000	1,000	0
Total Supplies & Materials		9,800	9,100	9,100	7,743
403.601.54000	PROFESSIONAL SERVICES	20,000	20,000	20,000	27,300
403.601.54030	TRAINING & EDUCATION	400	1,000	1,000	0
403.601.54080	LOCAL TRAVEL	250	500	500	185
403.601.54180	ADVERTISING	500	500	500	1,449
403.601.54200	PRINTING	0	0	0	0
403.601.54220	DUES & PUBLICATIONS	0	0	0	0
403.601.54300	LIABILITY INSURANCE	1,000	1,000	1,000	291
403.601.54410	LAB & X-RAY SERVICES	9,000	6,000	6,000	11,763
403.601.54480	MAMMOGRAMS	0	0	0	0
403.601.54520	TELEPHONE	800	900	900	695
403.601.54540	UTILITIES	2,700	2,500	2,500	2,631

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
403.601.54600	EQUIPMENT RENTAL	250	500	500	34
	Total Other Charges & Services	34,900	32,900	32,900	44,348
	Total	117,702	113,478	113,478	93,922
	Excess (Deficiency) of Revenues over Expenditures	(9,402)	(6,178)	(6,178)	19,977
	Beginning Fund Balance	295,646	301,824	301,824	281,847
	Ending Fund Balance	286,244	295,646	295,646	301,824

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**GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
405.000.44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	18,906
Total Intergovernmental		100,516	100,516	100,516	18,906
Total Revenues		100,516	100,516	100,516	18,906

**GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
405.601.51030	ASSISTANTS	65,505	55,396	55,396	12,265
405.601.51080	PART-TIME	1,645	0	0	1,797
405.601.52010	SOCIAL SECURITY TAXES	5,175	4,237	4,237	1,057
405.601.52020	GROUP HEALTH INSURANCE	13,152	12,981	12,981	2,166
405.601.52030	RETIREMENT	6,806	7,500	7,500	1,639
405.601.52031	457 DEFERRED COMP EXPENSE	2,677	0	0	0
405.601.52040	UNEMPLOYMENT COMPENSATION	275	250	250	105
405.601.52050	WORKERS COMPENSATION	188	211	211	54
Total Personnel		<u>95,423</u>	<u>80,575</u>	<u>80,575</u>	<u>19,083</u>
405.601.53100	OFFICE SUPPLIES	500	500	500	10
405.601.53200	POSTAGE	100	100	100	25
405.601.53300	OPERATING EXPENDITURES	500	500	500	1,909
405.601.53350	JANITORIAL	400	400	400	320
405.601.53450	MEDICAL SUPPLIES	600	600	600	29
Total Supplies & Materials		<u>2,100</u>	<u>2,100</u>	<u>2,100</u>	<u>2,293</u>
405.601.54030	TRAINING & EDUCATION	300	300	300	0
405.601.54080	LOCAL TRAVEL	500	500	500	95
405.601.54540	UTILITIES	350	300	300	295
405.601.54600	EQUIPMENT RENTAL	200	200	200	2
Total Other Charges & Services		<u>1,350</u>	<u>1,300</u>	<u>1,300</u>	<u>392</u>
Total		<u>98,873</u>	<u>83,975</u>	<u>83,975</u>	<u>21,768</u>
Excess (Deficiency) of Revenues over Expenditures		1,643	16,541	16,541	(2,862)
Beginning Fund Balance		<u>19,487</u>	<u>2,946</u>	<u>2,946</u>	<u>5,808</u>
Ending Fund Balance		<u>21,130</u>	<u>19,487</u>	<u>19,487</u>	<u>2,946</u>

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**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
407.000.44050	CONTRACT - STATE HEALTH DEPT.	633,256	633,256	633,256	635,261
	Total Intergovernmental	633,256	633,256	633,256	635,261
	Total	633,256	633,256	633,256	635,261

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
407.601.51030	ASSISTANTS	363,376	378,376	378,376	345,017
407.601.51080	PART-TIME	15,836	12,666	12,666	12,853
407.601.52010	SOCIAL SECURITY TAXES	28,275	29,917	29,917	25,242
407.601.52020	GROUP HEALTH INSURANCE	96,183	102,596	102,596	84,878
407.601.52030	RETIREMENT	38,956	52,947	52,947	47,966
407.601.52031	457 DEFERRED COMP EXPENSE	20,431	0	0	0
407.601.52040	UNEMPLOYMENT COMPENSATION	1,571	1,760	1,760	2,667
407.601.52050	WORKERS COMPENSATION	1,080	1,495	1,495	1,385
Total Personnel		565,708	579,757	579,757	520,008
407.601.53100	OFFICE SUPPLIES	4,500	4,500	4,500	7,663
407.601.53200	POSTAGE	3,500	3,500	3,500	2,006
407.601.53300	OPERATING EXPENSES	15,000	15,000	15,000	11,038
407.601.53350	JANITORIAL SUPPLIES	9,000	9,000	9,000	7,441
407.601.53450	MEDICAL SUPPLIES	6,500	6,500	6,500	8,486
407.601.53750	SMALL EQUIPMENT	2,500	2,500	2,500	248
Total Supplies & Materials		41,000	41,000	41,000	36,882
407.601.54030	TRAINING & EDUCATION	12,000	12,000	12,000	5,084
407.601.54080	LOCAL TRAVEL	3,500	3,500	3,500	3,058
407.601.54180	ADVERTISING	1,500	1,500	1,500	74
407.601.54220	DUES AND PUBLICATIONS	1,000	750	750	318
407.601.54300	LIABILITY & CASUALTY INSURANCE	500	500	500	218
407.601.54340	CONTRACT SERVICES	12,000	12,000	12,000	7,069
407.601.54520	TELEPHONE	4,000	4,000	4,000	3,680
407.601.54540	UTILITIES	12,000	12,000	12,000	8,940
407.601.54550	REPAIRS & MAINTENANCE	0	0	0	0
407.601.54600	EQUIPMENT RENTAL	6,500	6,500	6,500	5,250
407.601.54680	INDIRECT CHARGES	50,000	60,000	60,000	47,442
Total Other Charges & Services		103,000	112,750	112,750	81,133

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
407.800.57000	TRANSFERS TO OTHER FUNDS	-	252,695	252,695	-
	Total Transfers Out	-	252,695	252,695	-
	Total	709,708	986,202	986,202	638,023
	Excess (Deficiency) of Revenues over Expenditures	(76,452)	(352,946)	(352,946)	(2,762)
	Beginning Fund Balance	165,421	518,367	518,367	521,129
	Ending Fund Balance	88,969	165,421	165,421	518,367

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**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
408.000.44060	STATE HEALTH CONTRACT	13,000	13,000	13,000	14,442
408.000.44160	SMALL CITIES CONTRIBUTION	0	0	0	2,250
Total Intergovernmental		<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>16,692</u>
408.000.44220	FOOD HANDLERS FEES	200,000	170,000	170,000	214,079
408.000.44230	RESTAURANT PERMIT FEES	155,000	155,000	155,000	157,070
408.000.44240	FOOD MANAGERS FEES	74,000	27,000	27,000	32,177
408.000.44260	DAY CARE CENTERS FEES	2,500	2,500	2,500	2,550
408.000.44330	MISCELLANEOUS E.H. FEES	30,000	30,000	30,000	25,702
Total Fees		<u>461,500</u>	<u>384,500</u>	<u>384,500</u>	<u>431,578</u>
Total Revenues		<u>474,500</u>	<u>397,500</u>	<u>397,500</u>	<u>448,270</u>

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
408.601.51030	ASSISTANTS	252,604	253,471	253,471	185,710
408.601.51080	PART-TIME	0	0	0	3,696
408.601.52010	SOCIAL SECURITY TAXES	19,436	19,391	19,391	13,773
408.601.52020	GROUP HEALTH INSURANCE	63,151	61,422	61,422	39,907
408.601.52030	RETIREMENT	25,274	34,320	34,320	25,333
408.601.52031	457 DEFERRED COMP EXPENSE	6,674	0	0	0
408.601.52040	UNEMPLOYMENT COMPENSATION	1,018	1,142	1,142	1,423
408.601.52050	WORKERS COMPENSATION	700	971	971	736
Total Personnel		368,857	370,717	370,717	270,578
408.601.53100	OFFICE SUPPLIES	1,700	1,500	1,500	1,789
408.601.53200	POSTAGE	2,900	2,900	2,900	3,284
408.601.53300	OPERATING EXPENDITURES	40,000	43,000	43,000	69,922
408.601.53350	JANITORIAL	2,200	1,900	1,900	1,852
408.601.53750	SMALL EQUIPMENT	1,000	625	625	0
Total Supplies & Materials		47,800	49,925	49,925	76,847
408.601.54000	PROFESSIONAL SERVICES	1,000	1,000	1,000	4,322
408.601.54030	TRAINING & EDUCATION	7,000	5,000	5,000	1,536
408.601.54080	LOCAL TRAVEL	12,000	12,000	12,000	15,881
408.601.54180	ADVERTISING	0	0	0	466
408.601.54200	PRINTING	1,000	1,000	1,000	565
408.601.54220	DUES & PUBLICATIONS	300	800	800	1,021
408.601.54300	LIABILITY INSURANCE	0	0	0	0
408.601.54490	MISCELLANEOUS EXPENSE	5,000	40,000	40,000	4,798
408.601.54520	TELEPHONE	900	900	900	587
408.601.54540	UTILITIES	2,200	2,000	2,000	1,820
408.601.54550	REPAIR & MAINTENANCE	0	0	0	0
408.601.54600	EQUIPMENT RENTAL	350	350	350	54
408.601.54900	CREDIT CARD PROCESSING FEES	5,100	3,100	3,100	3,198
Total Other Charges & Services		34,850	66,150	66,150	34,248

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
408.601.55250	VEHICLES	0	25,000	25,000	0
	Total Capital Outlay	0	25,000	25,000	0
408.800.57000	TRANSFERS TO OTHER FUNDS	0	125,000	110,000	53,467
	Total Transfers Out	0	125,000	110,000	53,467
	Total	451,507	636,792	621,792	435,140
Excess (Deficiency) of Revenues over Expenditures		22,993	(239,292)	(224,292)	13,130
Beginning Fund Balance		129,235	368,527	368,527	355,397
Ending Fund Balance		152,228	129,235	144,235	368,527

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**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
409.000.44280	IMMUNIZATION CLINIC FEES	95,000	95,000	95,000	122,144
409.000.44285	FLU FEES	94,000	93,200	93,200	93,607
409.000.44320	LAB FEES & PRESCRIPTIONS	500	0	0	127
Total Fees		<u>189,500</u>	<u>188,200</u>	<u>188,200</u>	<u>215,878</u>
Total Revenues		<u><u>189,500</u></u>	<u><u>188,200</u></u>	<u><u>188,200</u></u>	<u><u>215,883</u></u>

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2015 Adopted Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
409.601.51030	ASSISTANTS	26,187	23,733	23,733	25,528
409.601.51080	PART-TIME	10,074	8,466	8,466	13,860
409.601.52010	SOCIAL SECURITY TAXES	2,848	2,463	2,463	2,968
409.601.52020	GROUP HEALTH INSURANCE	5,722	5,038	5,038	5,898
409.601.52030	RETIREMENT	3,649	4,359	4,359	5,247
409.601.52031	457 DEFERRED COMP EXPENSE	1,188	0	0	0
409.601.52040	UNEMPLOYMENT COMPENSATION	145	145	145	281
409.601.52050	WORKERS COMPENSATION	100	123	123	154
Total Personnel		<u>49,913</u>	<u>44,327</u>	<u>44,327</u>	<u>53,936</u>
409.601.53100	OFFICE SUPPLIES	600	600	600	725
409.601.53200	POSTAGE	750	900	900	804
409.601.53300	OPERATING EXPENDITURES	1,850	1,500	1,500	599
409.601.53350	JANITORIAL	1,500	1,600	1,600	1,330
409.601.53390	MEDICATIONS	35,000	40,000	40,000	42,482
409.601.53450	MEDICAL SUPPLIES	2,500	1,500	5,000	1,938
Total Supplies & Materials		<u>42,200</u>	<u>46,100</u>	<u>49,600</u>	<u>47,878</u>
409.601.54030	TRAINING & EDUCATION	1,000	2,500	2,500	0
409.601.54080	LOCAL TRAVEL	250	300	300	131
409.601.54180	ADVERTISING	1,800	1,200	1,200	1,533
409.601.54200	PRINTING	200	500	500	0
409.601.54220	DUES & PUBLICATIONS	100	200	200	60
409.601.54300	LIABILITY INSURANCE	150	300	300	73
409.601.54340	CONTRACT SERVICES	3,500	3,500	0	1,634
409.601.54410	LAB & X-RAY SERVICES	4,000	1,000	1,000	379
409.601.54520	TELEPHONE	350	400	400	330
409.601.54540	UTILITIES	1,100	2,000	2,000	1,105
409.601.54600	EQUIPMENT RENTAL	100	300	300	95
Total Other Charges & Services		<u>12,550</u>	<u>12,200</u>	<u>8,700</u>	<u>5,340</u>
Total		<u><u>104,663</u></u>	<u><u>102,627</u></u>	<u><u>102,627</u></u>	<u><u>107,154</u></u>

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2015 Adopted Budget**

DEPT 602: FLU

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
409.602.51030	ASSISTANTS	8,387	22,954	22,954	4,719
409.602.51080	PART-TIME	37,742	16,031	16,031	12,751
409.602.52010	SOCIAL SECURITY TAXES	3,532	2,982	2,982	1,329
409.602.52020	GROUP HEALTH INSURANCE	2,008	4,941	4,941	1,238
409.602.52030	RETIREMENT	2,945	5,278	5,278	666
409.602.52031	457 DEFERRED COMP EXPENSE	191	0	0	0
409.602.52040	UNEMPLOYMENT COMPENSATION	182	177	177	111
409.602.52050	WORKERS COMPENSATION	124	149	149	71
Total Personnel		<u>55,111</u>	<u>52,512</u>	<u>52,512</u>	<u>20,885</u>
409.602.53100	OFFICE SUPPLIES	150	300	300	185
409.602.53200	POSTAGE	50	100	100	16
409.602.53390	MEDICATIONS	50,000	50,000	50,000	66,705
409.602.53450	MEDICAL SUPPLIES	500	500	500	640
Total Supplies & Materials		<u>50,700</u>	<u>50,900</u>	<u>50,900</u>	<u>67,546</u>
409.602.54080	LOCAL TRAVEL	1,900	1,900	1,900	1,908
409.602.54180	ADVERTISING	1,500	1,500	1,500	1,451
409.602.54540	UTILITIES	50	50	50	0
409.602.54600	EQUIPMENT RENTAL	0	0	0	0
Total Other Charges & Services		<u>3,450</u>	<u>3,450</u>	<u>3,450</u>	<u>3,359</u>
Total		<u><u>109,261</u></u>	<u><u>106,862</u></u>	<u><u>106,862</u></u>	<u><u>91,790</u></u>
Total Expenditures		213,924	209,489	209,489	198,944
Excess (Deficiency) of Revenues over Expenditures		(24,424)	(21,289)	(21,289)	16,939
Beginning Fund Balance		<u>311,193</u>	<u>332,482</u>	<u>332,482</u>	<u>315,543</u>
Ending Fund Balance		<u><u>286,769</u></u>	<u><u>311,193</u></u>	<u><u>311,193</u></u>	<u><u>332,482</u></u>

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**GRAYSON COUNTY, TEXAS
TUBERCULOSIS CONTROL GRANT
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
410.000.44070	STATE CONTRACT	26,907	26,907	26,907	29,072
	Total Intergovernmental	<u>26,907</u>	<u>26,907</u>	<u>26,907</u>	<u>29,072</u>
410.000.44200	PATIENT FEES	550	550	550	1,315
	Total Fees	<u>550</u>	<u>550</u>	<u>550</u>	<u>1,315</u>
410.000.49970	TRANSFERS IN	12,287	8,721	8,083	12,200
	Total Other Financing Sources	<u>12,287</u>	<u>8,721</u>	<u>8,083</u>	<u>12,200</u>
	Total Revenues	<u><u>39,744</u></u>	<u><u>36,178</u></u>	<u><u>35,540</u></u>	<u><u>42,587</u></u>

**GRAYSON COUNTY, TEXAS
TUBERCULOSIS CONTROL GRANT
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
410.601.51030	ASSISTANTS	22,169	17,794	17,794	15,502
410.601.51080	PART-TIME	0	3,049	3,049	4,732
410.601.52010	SOCIAL SECURITY TAXES	1,702	1,594	1,594	1,453
410.601.52020	GROUP HEALTH INSURANCE	4,820	3,294	3,294	3,014
410.601.52030	RETIREMENT	2,251	2,823	2,823	2,702
410.601.52031	457 DEFERRED COMP EXPENSE	930	0	0	0
410.601.52040	UNEMPLOYMENT COMPENSATION	90	94	94	153
410.601.52050	WORKERS COMPENSATION	62	80	80	79
Total Personnel		<u>32,024</u>	<u>28,728</u>	<u>28,728</u>	<u>27,635</u>
410.601.53100	OFFICE SUPPLIES	145	100	100	114
410.601.53200	POSTAGE	50	50	50	140
410.601.53300	OPERATING EXPENDITURES	1,500	1,500	1,500	2,149
Total Supplies & Materials		<u>1,695</u>	<u>1,650</u>	<u>1,650</u>	<u>2,403</u>
410.601.54030	TRAINING AND EDUCATION	0	0	0	235
410.601.54080	LOCAL TRAVEL	800	800	800	2,731
410.601.54410	LAB & X-RAY SERVICES	1,200	1,200	1,200	4,692
410.601.54430	CLINIC FEES	1,200	1,200	1,200	2,150
410.601.54450	CONSULTANT FEES	2,400	2,400	2,400	2,200
410.601.54490	MISCELLANEOUS EXPENSE	200	200	200	833
410.601.54600	EQUIPMENT RENTAL	0	0	0	9
Total Other Charges & Services		<u>6,025</u>	<u>5,800</u>	<u>5,800</u>	<u>12,850</u>
Total		<u>39,744</u>	<u>36,178</u>	<u>36,178</u>	<u>42,888</u>
Excess (Deficiency) of Revenues over Expenditures		0	0	(638)	(301)
Beginning Fund Balance		0	0	0	301
Ending Fund Balance		0	0	(638)	0

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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
412.000.44060	STATE CONTRACT - PHEP	0	0	0	15,401
412.000.44070	VOLUNTEER RECRUITMENT FUNDS	0	0	0	0
412.000.44080	STATE CONTRACT	110,915	110,915	110,915	95,858
Total Intergovernmental		<u>110,915</u>	<u>110,915</u>	<u>110,915</u>	<u>111,259</u>
Total Revenues		<u><u>110,915</u></u>	<u><u>110,915</u></u>	<u><u>110,915</u></u>	<u><u>111,259</u></u>

**GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
412.601.51030	ASSISTANTS	70,508	65,174	65,174	55,008
412.601.51080	PART-TIME	0	0	0	495
412.601.52010	SOCIAL SECURITY TAXES	5,255	4,985	4,985	4,150
412.601.52020	GROUP HEALTH INSURANCE	13,253	12,594	12,594	9,965
412.601.52030	RETIREMENT	7,242	8,825	8,825	7,410
412.601.52031	457 DEFERRED COMP EXPENSE	3,783	0	0	0
412.601.52040	UNEMPLOYMENT COMPENSATION	292	293	293	411
412.601.52050	WORKERS COMPENSATION	201	249	249	216
Total Personnel		<u>100,534</u>	<u>92,120</u>	<u>92,120</u>	<u>77,655</u>
412.601.53100	OFFICE SUPPLIES	450	605	605	504
412.602.53100	OFFICE SUPPLIES	0	0	0	12,726
412.603.53100	OFFICE SUPPLIES	0	0	0	4,331
412.601.53200	POSTAGE	200	200	200	145
412.601.53300	OPERATING EXPENDITURES	1,200	3,000	3,000	1,524
412.601.53350	JANITORIAL	1,440	1,656	1,656	1,448
412.601.53750	SMALL EQUIPMENT	0	0	0	0
412.601.53900	INDIRECT EXPENSES	2,000	2,000	2,000	0
Total Supplies & Materials		<u>5,290</u>	<u>7,461</u>	<u>7,461</u>	<u>20,678</u>
412.601.54030	TRAINING & EDUCATION	3,861	4,789	4,789	1,669
412.601.54080	LOCAL TRAVEL	616	904	904	568
412.601.54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412.601.54520	TELEPHONE	1,596	1,600	1,600	1,880
412.601.54540	UTILITIES	1,560	1,560	1,560	1,410
412.601.54600	EQUIPMENT RENTAL	400	624	624	8
412.603.54520	TELEPHONE	0	0	0	0
Total Other Charges & Services		<u>14,033</u>	<u>15,477</u>	<u>15,477</u>	<u>11,535</u>
		<u>119,857</u>	<u>115,058</u>	<u>115,058</u>	<u>109,868</u>
Total Expenditures		<u>119,857</u>	<u>115,058</u>	<u>115,058</u>	<u>109,868</u>

GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
	Excess (Deficiency) of Revenues over Expenditures	(8,942)	(4,143)	(4,143)	1,391
	Beginning Fund Balance	30,689	34,832	34,832	33,441
	Ending Fund Balance	21,747	30,689	30,689	34,832

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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS
IMMUNIZATION GRANT
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
415.000.44010	IMMUNIZATION GRANT	0	0	0	0
415.000.44150	MEDICAID	2,500	5,000	5,000	0
	Total Intergovernmental	<u>2,500</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
415.000.47000	PATIENT FEES	20,000	20,000	20,000	22,515
	Total Fees	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>22,515</u>
415.000.49600	DONATIONS	500	6,000	6,000	7,396
415.000.49955	CASH OVER/SHORT	0	0	0	0
	Total Miscellaneous Revenue	<u>500</u>	<u>6,000</u>	<u>6,000</u>	<u>7,396</u>
415.000.49970	TRANSFERS IN	49,973	32,615	20,000	18,459
	Total Other Financing Sources	<u>49,973</u>	<u>32,615</u>	<u>20,000</u>	<u>18,459</u>
	Total Revenues	<u><u>72,973</u></u>	<u><u>63,615</u></u>	<u><u>51,000</u></u>	<u><u>48,370</u></u>

GRAYSON COUNTY, TEXAS
IMMUNIZATION GRANT
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
415.601.51030	ASSISTANTS	35,175	5,488	5,488	4,930
415.601.51080	PART-TIME	15,080	40,735	40,735	35,374
415.601.52010	SOCIAL SECURITY TAXES	3,852	3,536	3,536	3,077
415.601.52020	GROUP HEALTH INSURANCE	9,136	1,162	1,162	1,059
415.601.52030	RETIREMENT	4,919	6,259	6,259	5,377
415.601.52031	457 DEFERRED COMP EXPENSE	202	0	0	0
415.601.52040	UNEMPLOYMENT COMPENSATION	198	208	208	294
415.601.52050	WORKERS COMPENSATION	136	177	177	157
Total Personnel		<u>68,698</u>	<u>57,565</u>	<u>57,565</u>	<u>50,268</u>
415.601.53100	OFFICE SUPPLIES	400	600	600	400
415.601.53200	POSTAGE	100	200	200	74
415.601.53300	OPERATING EXPENDITURES	250	500	500	38
415.601.53350	JANITORIAL	600	1,000	1,000	753
415.601.53390	MEDICATIONS	75	100	100	0
415.601.53450	MEDICAL SUPPLIES	450	500	500	397
Total Supplies & Materials		<u>1,875</u>	<u>2,900</u>	<u>2,900</u>	<u>1,662</u>
415.601.54000	PROFESSIONAL SERVICES				
415.601.54030	TRAINING & EDUCATION	450	800	800	0
415.601.54080	LOCAL TRAVEL	600	600	600	307
415.601.54200	PRINTING	200	300	300	0
415.601.54520	TELEPHONE	350	450	450	330
415.601.54540	UTILITIES	750	800	800	621
415.601.54600	EQUIPMENT RENTAL	50	200	200	4
Total Other Charges & Services		<u>2,400</u>	<u>3,150</u>	<u>3,150</u>	<u>1,262</u>
Total		<u><u>72,973</u></u>	<u><u>63,615</u></u>	<u><u>63,615</u></u>	<u><u>53,192</u></u>
Excess (Deficiency) of Revenues over Expenditures		0	0	(12,615)	(4,822)
Beginning Fund Balance		0	0	0	4,822
Ending Fund Balance		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(12,615)</u></u>	<u><u>0</u></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. It is anticipated that the program will be concluded in fiscal year 2012 and any remaining revenues will be used to offset shortfalls from the prior years.

**GRAYSON COUNTY, TEXAS
JUVENILE CASE MANAGER FEE FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
525.000.43335	CITY OF DENISON	0	0	0	0
525.000.45380	COUNTY CLERK JUV CASE MGR FEE	500	500	500	546
525.000.46030	JP JUV CASE MANAGER FEE	2,000	2,000	2,000	3,501
	Total Fees of Office	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>4,047</u>
525.000.49000	INVESTMENT EARNINGS	15	50	50	52
	Total Investment Earnings	<u>15</u>	<u>50</u>	<u>50</u>	<u>52</u>
	Total	<u><u>2,515</u></u>	<u><u>2,550</u></u>	<u><u>2,550</u></u>	<u><u>4,099</u></u>

GRAYSON COUNTY, TEXAS
JUVENILE CASE MANAGER FEE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
525.545.51030	PERSONNEL SALARIES	0	0	0	0
525.545.52010	SOCIAL SECURITY TAXES	0	0	0	0
525.545.52020	GROUP HEALTH INSURANCE	0	0	0	0
525.545.52030	RETIREMENT	0	0	0	0
525.545.52031	457 DEFERRED COMP EXPENSE	0	0	0	0
525.545.52040	UNEMPLOYMENT INSURANCE	0	0	0	0
525.545.52050	WORKERS COMPENSATION	0	0	0	0
Total Personnel		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures		2,515	2,550	2,550	4,099
Beginning Fund Balance		<u>6,546</u>	<u>3,996</u>	<u>3,996</u>	<u>(103)</u>
Ending Fund Balance		<u>9,061</u>	<u>6,546</u>	<u>6,546</u>	<u>3,996</u>

Law Enforcement Education Funds - to account for funds provided by the state to peace officers to be used for continuing education purposes. The 2011 Legislature discontinued appropriations to these funds. Any remaining balances will be used for education purposes until all funds are depleted.

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - SHERIFF
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
560.000.42280	LAW ENFORCEMENT EDUCATION	5,000	8,000	5,000	0
	Total Fees of Office	5,000	8,000	5,000	0
	Total	5,000	8,000	5,000	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
560.550.54030	TRAINING & EDUCATION	10,000	10,000	10,000	2,525
	Total Supplies & Materials	10,000	10,000	10,000	2,525
	Total	10,000	10,000	10,000	2,525
	Excess (Deficiency) of Revenues over Expenditures	(5,000)	(2,000)	(5,000)	(2,525)
	Beginning Fund Balance	9,145	11,145	11,145	13,670
	Ending Fund Balance	4,145	9,145	6,145	11,145

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
561.000.42280	LAW ENFORCEMENT EDUCATION	600	600	600	0
	Total Fees of Office	600	600	600	0
	Total	600	600	600	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
561.521.54030	TRAINING & EDUCATION	2,300	2,300	2,300	200
	Total Supplies & Materials	2,300	2,300	2,300	200
	Total	2,300	2,300	2,300	200
Excess (Deficiency) of Revenues over Expenditures		(1,700)	(1,700)	(1,700)	(200)
Beginning Fund Balance		5,455	7,155	7,155	7,355
Ending Fund Balance		3,755	5,455	5,455	7,155

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
562.000.42280	LAW ENFORCEMENT EDUCATION	600	600	600	0
	Total Fees of Office	600	600	600	0
	Total	600	600	600	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
562.522.54030	TRAINING & EDUCATION	4,000	4,000	4,000	0
	Total Supplies & Materials	4,000	4,000	4,000	0
	Total	4,000	4,000	4,000	0
	Excess (Deficiency) of Revenues over Expenditures	(3,400)	(3,400)	(3,400)	0
	Beginning Fund Balance	5,821	9,221	9,221	9,221
	Ending Fund Balance	2,421	5,821	5,821	9,221

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
563.000.42280	LAW ENFORCEMENT EDUCATION	600	600	600	0
	Total Fees of Office	600	600	600	0
	Total	600	600	600	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
563.523.54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
	Total Supplies & Materials	5,000	5,000	5,000	0
	Total	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,400)	(4,400)	(4,400)	0
	Beginning Fund Balance	5,977	10,377	10,377	10,377
	Ending Fund Balance	1,577	5,977	5,977	10,377

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
564.000.42280	LAW ENFORCEMENT EDUCATION	600	600	600	0
	Total Fees of Office	600	600	600	0
	Total	600	600	600	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
564.524.54030	TRAINING & EDUCATION	1,400	1,400	1,400	225
	Total Supplies & Materials	1,400	1,400	1,400	225
	Total	1,400	1,400	1,400	225
	Excess (Deficiency) of Revenues over Expenditures	(800)	(800)	(800)	(225)
	Beginning Fund Balance	5,383	6,183	6,183	6,408
	Ending Fund Balance	4,583	5,383	5,383	6,183

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - DISTRICT ATTORNEY
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
565.000.42280	LAW ENFORCEMENT EDUCATION	800	843	600	0
	Total Fees of Office	800	843	600	0
	Total	800	843	600	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
565.540.54030	TRAINING & EDUCATION	800	843	600	0
	Total Supplies & Materials	800	843	600	0
	Total	800	843	600	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

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
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
571.000.46090	JP TIME PAYMENT FEE	300	250	250	334
	Total Fees of Office	300	250	250	334
	Total	300	250	250	334

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
571.511.53300	OPERATING EXPENDITURES	0	0	0	0
	Total Supplies & Materials	0	0	0	0
	Total	0	0	0	0
	Excess (Deficiency) of Revenues over Expenditures	300	250	250	334
	Beginning Fund Balance	(613)	(863)	(863)	(1,197)
	Ending Fund Balance	(313)	(613)	(613)	(863)

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #2
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
572.000.46090	JP TIME PAYMENT FEE	300	300	300	355
	Total Fees of Office	300	300	300	355
	Total	300	300	300	355

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
572.512.53300	OPERATING EXPENDITURES	8,000	0	8,000	0
	Total Supplies & Materials	8,000	0	8,000	0
	Total	8,000	0	8,000	0
	Excess (Deficiency) of Revenues over Expenditures	(7,700)	300	(7,700)	355
	Beginning Fund Balance	9,347	9,047	9,047	8,692
	Ending Fund Balance	1,647	9,347	1,347	9,047

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #3
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
573.000.46090	JP TIME PAYMENT FEE	50	50	50	48
	Total Fees of Office	50	50	50	48
	Total	50	50	50	48

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
573.513.53300	OPERATING EXPENDITURES	1,000	1,000	2,000	111
	Total Supplies & Materials	1,000	1,000	2,000	111
	Total	1,000	1,000	2,000	111
	Excess (Deficiency) of Revenues over Expenditures	(950)	(950)	(1,950)	(63)
	Beginning Fund Balance	1,582	2,532	2,532	2,595
	Ending Fund Balance	632	1,582	582	2,532

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #4
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
574.000.46090	JP TIME PAYMENT FEE	50	50	50	52
	Total Fees of Office	50	50	50	52
	Total	50	50	50	52

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
574.514.53300	OPERATING EXPENDITURES	1,000	0	1,000	0
	Total Supplies & Materials	1,000	0	1,000	0
	Total	1,000	0	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(950)	50	(950)	52
	Beginning Fund Balance	1,424	1,374	1,374	1,322
	Ending Fund Balance	474	1,424	424	1,374

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - COUNTY CLERK
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
575.000.45390	COUNTY CLERK TIME PAYMENT FEE	3,500	3,500	3,500	3,603
	Total Fees of Office	3,500	3,500	3,500	3,603
	Total	3,500	3,500	3,500	3,603

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
575.403.53300	OPERATING EXPENDITURES	9,000	19,000	15,000	0
	Total Supplies & Materials	9,000	19,000	15,000	0
	Total	9,000	19,000	15,000	0
	Excess (Deficiency) of Revenues over Expenditures	(5,500)	(15,500)	(11,500)	3,603
	Beginning Fund Balance	6,336	21,836	21,836	18,233
	Ending Fund Balance	836	6,336	10,336	21,836

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - DISTRICT CLERK
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
576.000.45690	DISTRICT CLERK TIME PAYMENT FEE	2,000	2,000	2,000	2,008
	Total Fees of Office	2,000	2,000	2,000	2,008
	Total	2,000	2,000	2,000	2,008

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
576.530.53300	OPERATING EXPENDITURES	10,000	0	10,000	0
	Total Supplies & Materials	10,000	0	10,000	0
	Total	10,000	0	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(8,000)	2,000	(8,000)	2,008
	Beginning Fund Balance	17,610	15,610	15,610	13,602
	Ending Fund Balance	9,610	17,610	7,610	15,610

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 since there are restrictions on the usage of the funds, and there are sufficient balances for probate education expenditures over the next few years.

GRAYSON COUNTY, TEXAS
PROBATE EDUCATION FEE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
581.000.45010	PROBATE EDUCATION FEE	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total	0	0	0	0

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
581.401.54030	TRAINING & EDUCATION	2,000	3,000	4,000	380
	Total Supplies & Materials	2,000	3,000	4,000	380
	Total	2,000	3,000	4,000	380
	Excess (Deficiency) of Revenues over Expenditures	(2,000)	(3,000)	(4,000)	(380)
	Beginning Fund Balance	2,894	5,894	5,894	6,274
	Ending Fund Balance	894	2,894	1,894	5,894

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.

2007 Pass-Through Toll Revenue and Limited Tax Bonds

2012 Pass-Through Toll Revenue and Limited Tax Refunding Bonds

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 the 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
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
620.000.40000	CURRENT TAX COLLECTIONS	0	0	0	0
620.000.40100	DELINQUENT TAXES	3,000	5,000	5,000	6,055
620.000.40200	PENALTY & INTEREST	1,500	3,000	3,000	2,849
	Total Property Taxes	<u>4,500</u>	<u>8,000</u>	<u>8,000</u>	<u>8,904</u>
620.000.43050	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>
620.000.49000	INVESTMENT EARNINGS	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,871</u>
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,871</u>
620.000.49970	TRANSFER IN	0	0	0	0
620.000.49975	PROCEEDS FROM BOND ISSUANCE	0	0	0	23,590,000
620.000.49976	BOND PREMIUM	0	0	0	2,441,438
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,031,438</u>
	Total	<u><u>5,287,125</u></u>	<u><u>5,290,625</u></u>	<u><u>5,290,625</u></u>	<u><u>31,323,838</u></u>

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
620.750.54490	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	1,000
	Total Other Charges & Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>1,000</u>
620.750.56100	BOND ISSUANCE COSTS	0	0	0	284,126
620.750.56200	DEBT SERVICE PRINCIPAL	3,345,000	3,215,000	3,215,000	3,090,000
620.750.56600	DEBT SERVICE INTEREST	1,879,732	2,010,932	2,010,932	2,075,408
620.750.56601	PAYMENT TO FISCAL AGENT	0	0	0	25,938,325
	Total Debt Service	<u>5,224,732</u>	<u>5,225,932</u>	<u>5,225,932</u>	<u>31,387,859</u>
	Total	<u><u>5,227,732</u></u>	<u><u>5,228,932</u></u>	<u><u>5,228,932</u></u>	<u><u>31,388,859</u></u>
	Excess (Deficiency) of Revenues over Expenditures	59,393	61,693	61,693	(65,021)
	Beginning Fund Balance	<u>69,944</u>	<u>8,251</u>	<u>8,251</u>	<u>73,272</u>
	Ending Fund Balance	<u><u>129,337</u></u>	<u><u>69,944</u></u>	<u><u>69,944</u></u>	<u><u>8,251</u></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 and sidewalks, etc. Financing is primarily provided by tax revenues.

**GRAYSON COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
700.000.40000	CURRENT TAX COLLECTIONS	100,000	100,000	100,000	101,151
700.000.40100	DELINQUENT TAXES	1,000	1,000	1,000	1,506
700.000.40200	PENALTY & INTEREST	1,000	1,000	1,000	1,251
	Total Property Taxes	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>103,908</u>
700.000.49000	INVESTMENT EARNINGS	3,000	5,000	5,000	7,066
	Total Investment Earnings	<u>3,000</u>	<u>5,000</u>	<u>5,000</u>	<u>7,066</u>
700.000.49900	INSURANCE PROCEEDS	0	34,334	0	0
	Total Miscellaneous Revenue	<u>0</u>	<u>34,334</u>	<u>0</u>	<u>0</u>
700.000.49970	TRANSFERS IN	0	625,869	100,000	0
	Total Other Financing Sources	<u>0</u>	<u>625,869</u>	<u>100,000</u>	<u>0</u>
	Total	<u><u>105,000</u></u>	<u><u>767,203</u></u>	<u><u>207,000</u></u>	<u><u>110,974</u></u>

**GRAYSON COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
700.718.53750	SMALL EQUIPMENT	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>
700.718.54000	PROFESSIONAL SERVICES	50,000	10,000	50,000	30,757
700.718.54490	MISCELLANEOUS EXPENSE	50,000	10,000	50,000	931
700.718.54550	REPAIR & MAINTENANCE	300,000	60,000	56,400	44,753
	Total Other Charges & Services	<u>400,000</u>	<u>80,000</u>	<u>156,400</u>	<u>76,441</u>
700.718.55050	BUILDINGS	1,000,000	125,000	675,000	288,074
700.718.55051	BUILDINGS - 119 W HOUSTON	0	0	0	139
700.718.55100	IMPROVEMENTS	50,000	400,000	540,000	503,421
700.718.55200	EQUIPMENT	0	0	0	0
	Total Capital Outlay	<u>1,050,000</u>	<u>525,000</u>	<u>1,215,000</u>	<u>791,634</u>
	Total	<u><u>1,465,000</u></u>	<u><u>620,000</u></u>	<u><u>1,386,400</u></u>	<u><u>868,075</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,360,000)	147,203	(1,179,400)	(757,101)
	Beginning Fund Balance	<u>1,470,479</u>	<u>1,323,276</u>	<u>1,323,276</u>	<u>2,080,377</u>
	Ending Fund Balance	<u><u>110,479</u></u>	<u><u>1,470,479</u></u>	<u><u>143,876</u></u>	<u><u>1,323,276</u></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
2015 Adopted Budget

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
710.000.43011	LATERAL ROAD REVENUE PCT 1	17,500	18,250	17,500	17,600
710.000.43012	LATERAL ROAD REVENUE PCT 2	17,500	18,250	17,500	17,600
710.000.43013	LATERAL ROAD REVENUE PCT 3	17,500	18,250	17,500	17,600
710.000.43014	LATERAL ROAD REVENUE PCT 4	17,500	18,250	17,500	17,600
	Total Intergovernmental	<u>70,000</u>	<u>73,000</u>	<u>70,000</u>	<u>70,400</u>
710.000.49000	INVESTMENT EARNINGS	750	900	1,000	1,134
	Total Investment Earnings	<u>750</u>	<u>900</u>	<u>1,000</u>	<u>1,134</u>
	Total	<u><u>70,750</u></u>	<u><u>73,900</u></u>	<u><u>71,000</u></u>	<u><u>71,534</u></u>

**GRAYSON COUNTY, TEXAS
LATERAL ROAD FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
710.701.53300	OPERATING EXPENSES	0	0	20,000	0
710.702.53300	OPERATING EXPENSES	0	0	30,000	0
710.703.53300	OPERATING EXPENSES	0	0	20,000	0
710.704.53300	OPERATING EXPENSES	0	0	20,000	0
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>90,000</u>	<u>0</u>
710.701.55200	EQUIPMENT	40,000	0	0	10,481
710.701.55250	VEHICLES	0	0	0	0
710.702.55200	EQUIPMENT	175,000	0	100,000	0
710.703.55200	EQUIPMENT	30,000	133,375	120,000	0
710.704.55200	EQUIPMENT	125,000	0	75,000	0
	Total Capital Outlay	<u>370,000</u>	<u>133,375</u>	<u>295,000</u>	<u>10,481</u>
	Total	<u><u>370,000</u></u>	<u><u>133,375</u></u>	<u><u>385,000</u></u>	<u><u>10,481</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(299,250)	(59,475)	(314,000)	61,053
	Beginning Fund Balance	<u>318,657</u>	<u>378,132</u>	<u>378,132</u>	<u>317,079</u>
	Ending Fund Balance	<u><u>19,407</u></u>	<u><u>318,657</u></u>	<u><u>64,132</u></u>	<u><u>378,132</u></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
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
720.000.49000	INVESTMENT EARNINGS	15,000	15,000	18,000	17,840
	Total Investment Earnings	<u>15,000</u>	<u>15,000</u>	<u>18,000</u>	<u>17,840</u>
720.000.49970	TRANSFERS IN	600,000	0	600,000	0
	Total Other Financing Sources	<u>600,000</u>	<u>0</u>	<u>600,000</u>	<u>0</u>
	Total	<u><u>615,000</u></u>	<u><u>15,000</u></u>	<u><u>618,000</u></u>	<u><u>17,840</u></u>

**GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2015 Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
720.705.54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	29,630
720.705.54490	MISCELLANEOUS EXPENSE	0	0	0	3,447
	Total Other Charges & Services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>33,077</u>
720.705.55570	RIGHT-OF-WAY PURCHASES	3,000,000	1,000,000	2,000,000	504,200
	Total Capital Outlay	<u>3,000,000</u>	<u>1,000,000</u>	<u>2,000,000</u>	<u>504,200</u>
	Total	<u><u>3,050,000</u></u>	<u><u>1,050,000</u></u>	<u><u>2,050,000</u></u>	<u><u>537,277</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(2,435,000)	(1,035,000)	(1,432,000)	(519,437)
	Beginning Fund Balance	<u>4,311,030</u>	<u>5,346,030</u>	<u>5,346,030</u>	<u>5,865,467</u>
	Ending Fund Balance	<u><u>1,876,030</u></u>	<u><u>4,311,030</u></u>	<u><u>3,914,030</u></u>	<u><u>5,346,030</u></u>

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
2015 Adopted Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
800.000.41500	AVIATION FACILITIES	396,151	400,000	400,000	393,422
800.000.41520	REVENUE PRODUCING FACILITIES	331,998	340,312	340,312	314,172
800.000.41530	LAND-AGRICULTURAL	4,625	4,625	4,625	4,625
800.000.41540	LAND-INDUSTRIAL	42,399	40,850	40,850	32,661
800.000.41550	LAND-AVIATION	100,340	95,750	95,750	95,550
800.000.41560	INSURANCE	53,178	42,198	42,198	46,505
800.000.41570	OIL LEASE REVENUE	3,178	3,108	3,108	3,178
	Total Aviation Facilities	<u>931,869</u>	<u>926,843</u>	<u>926,843</u>	<u>890,113</u>
800.000.43000	STATE GRANT REVENUE	50,000	50,000	50,000	50,884
	Total Intergovernmental	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,884</u>
800.000.49000	INVESTMENT EARNINGS	600	1,000	1,000	2,121
	Total Investment Earnings	<u>600</u>	<u>1,000</u>	<u>1,000</u>	<u>2,121</u>
800.000.49500	SALE OF FIXED ASSETS	0	0	0	1,687
800.000.49530	FUEL FLOWAGE FEE	50,000	45,000	45,000	42,054
800.000.49600	DONATIONS	0	0	0	60,000
800.000.49900	INSURANCE PROCEEDS	0	172,575	172,575	518,306
800.000.49950	MISCELLANEOUS REVENUE	7,000	4,000	4,000	5,559
	Total Miscellaneous Revenue	<u>57,000</u>	<u>221,575</u>	<u>221,575</u>	<u>627,606</u>
800.000.49970	TRANSFER IN/CASH MATCH	243,127	133,645	133,645	750,000
	Total Other Financing Sources	<u>243,127</u>	<u>133,645</u>	<u>133,645</u>	<u>750,000</u>
	Total	<u><u>1,282,596</u></u>	<u><u>1,333,063</u></u>	<u><u>1,333,063</u></u>	<u><u>2,320,724</u></u>

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2015 Adopted Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
800.710.51030	ASSISTANTS	162,498	160,819	160,819	157,737
800.710.51080	PART-TIME	46,423	45,094	45,094	41,274
800.710.52010	SOCIAL SECURITY TAXES	15,551	15,752	15,752	14,265
800.710.52020	GROUP HEALTH INSURANCE	30,120	29,064	29,064	41,559
800.710.52030	RETIREMENT	21,167	19,829	19,829	23,255
800.710.52031	457 DEFERRED COMP EXPENSE	8,232	6,136	6,136	0
800.710.52040	UNEMPLOYMENT COMPENSATION	852	927	927	1,469
800.710.52050	WORKERS COMPENSATION	3,090	4,115	4,115	3,791
800.710.52060	OTHER POST EMPLOYMENT BENEFITS	50,000	50,000	50,000	0
Total Personnel		337,933	331,736	331,736	283,350
800.710.53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,505
800.710.53200	POSTAGE	800	600	600	723
800.710.53300	OPERATING EXPENSES	8,025	9,330	9,330	9,975
800.710.53350	JANITORIAL SUPPLIES	1,000	700	700	986
800.710.53560	GAS, OIL, ETC.	16,000	16,000	16,000	15,297
800.710.53570	TIRES, BATTERIES & ACCESSORIES	2,000	3,300	3,300	1,626
800.710.53580	PARTS	6,000	6,000	6,000	6,045
800.710.53590	REPAIR & MAINTENANCE SUPPLIES	30,000	30,000	30,000	29,819
800.710.53750	SMALL EQUIPMENT	2,500	1,000	1,000	769
Total Supplies & Materials		69,325	69,930	69,930	67,745
800.710.54000	PROFESSIONAL SERVICES	256,600	238,783	238,783	206,979
800.710.54030	TRAINING & EDUCATION	3,400	4,710	4,710	2,212
800.710.54040	BUSINESS DEVELOPMENT	33,333	33,333	33,333	18,036
800.710.54080	LOCAL TRAVEL	200	200	200	199
800.710.54180	ADVERTISING	0	0	0	0
800.710.54200	PRINTING	2,000	2,000	2,000	2,017

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2015 Adopted Adopted Budget**

Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
800.710.54220	DUES AND PUBLICATIONS	4,650	3,550	3,550	3,528
800.710.54255	ATTORNEYS FEES	10,000	10,000	10,000	8,760
800.710.54300	LIABILITY & CASUALTY INSURANCE	51,123	45,715	45,715	45,523
800.710.54340	CONTRACT SERVICES	4,404	4,725	4,725	5,370
800.710.54520	TELEPHONE	6,800	6,000	6,000	6,523
800.710.54540	UTILITIES	75,000	60,000	60,000	73,429
800.710.54550	REPAIRS & MAINTENANCE	100,000	100,000	100,000	92,890
800.710.54552	HANGAR REPAIRS	100,000	100,000	100,000	156,590
800.710.54555	CASUALTY LOSS REPAIRS	10,000	182,356	182,356	17,748
800.710.54580	AIRPORT EQUIPMENT MAINTENANCE	41,366	30,720	30,720	28,800
800.710.54600	EQUIPMENT RENTAL	1,480	1,540	1,540	1,353
800.710.54930	PROPERTY TAXES	14,602	10,900	10,900	12,933
Total Other Charges & Services		<u>714,958</u>	<u>834,532</u>	<u>834,532</u>	<u>682,890</u>
800.710.55100	IMPROVEMENTS	39,380	320,000	320,000	1,404,665
800.710.55150	MACHINERY	15,000	0	0	0
800.710.55200	EQUIPMENT	6,000	0	0	0
800.710.55250	VEHICLES	0	0	0	17,585
800.710.55570	RAMP GRANT EXPENDITURES	100,000	100,000	100,000	100,000
Total Capital Outlay		<u>160,380</u>	<u>420,000</u>	<u>420,000</u>	<u>1,522,250</u>
Total Airport Operations		<u>1,282,596</u>	<u>1,656,198</u>	<u>1,656,198</u>	<u>2,556,235</u>
Excess (Deficiency) of Revenues over Expenditures		0	(323,135)	(323,135)	(235,511)
Beginning Fund Balance		<u>148,995</u>	<u>472,130</u>	<u>472,130</u>	<u>707,641</u>
Ending Fund Balance		<u>148,995</u>	<u>148,995</u>	<u>148,995</u>	<u>472,130</u>

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
2015 Adopted Budget

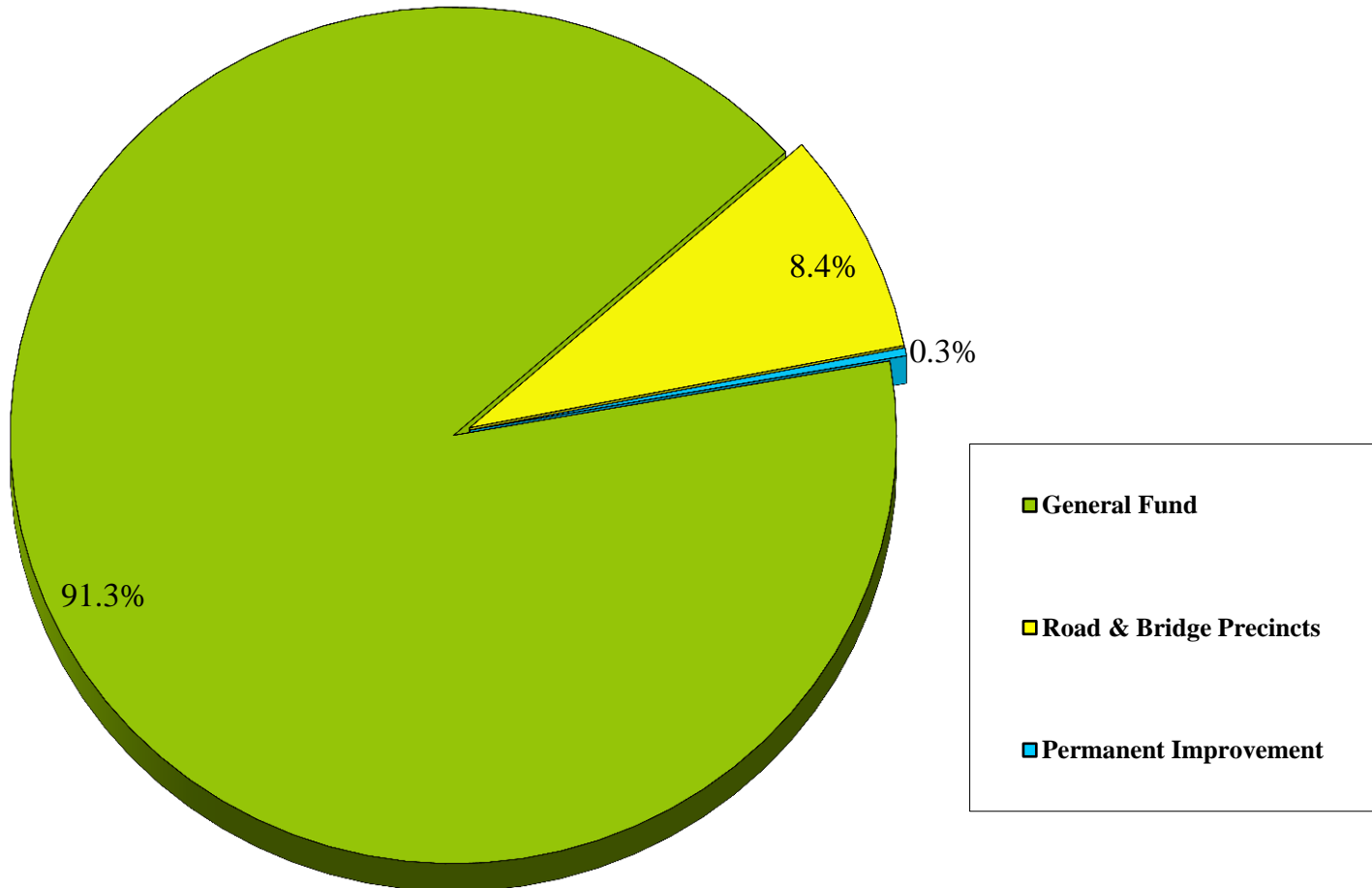
Account Number	Account Name	2015 Adopted Budget	2014 Revised Budget	2014 Original Budget	2013 Actual
925.000.49000	INVESTMENT EARNINGS	200	200	200	217
	Total Investment Earnings	200	200	200	217
	Total	200	200	200	217
	Excess (Deficiency) of Revenues over Expenditures	200	200	200	217
	Beginning Fund Balance	69,614	69,414	69,414	69,197
	Ending Fund Balance	69,814	69,614	69,614	69,414

GRAYSON COUNTY, TEXAS
 ALLOCATION OF TAX RATE
 FISCAL YEAR 2014-2015

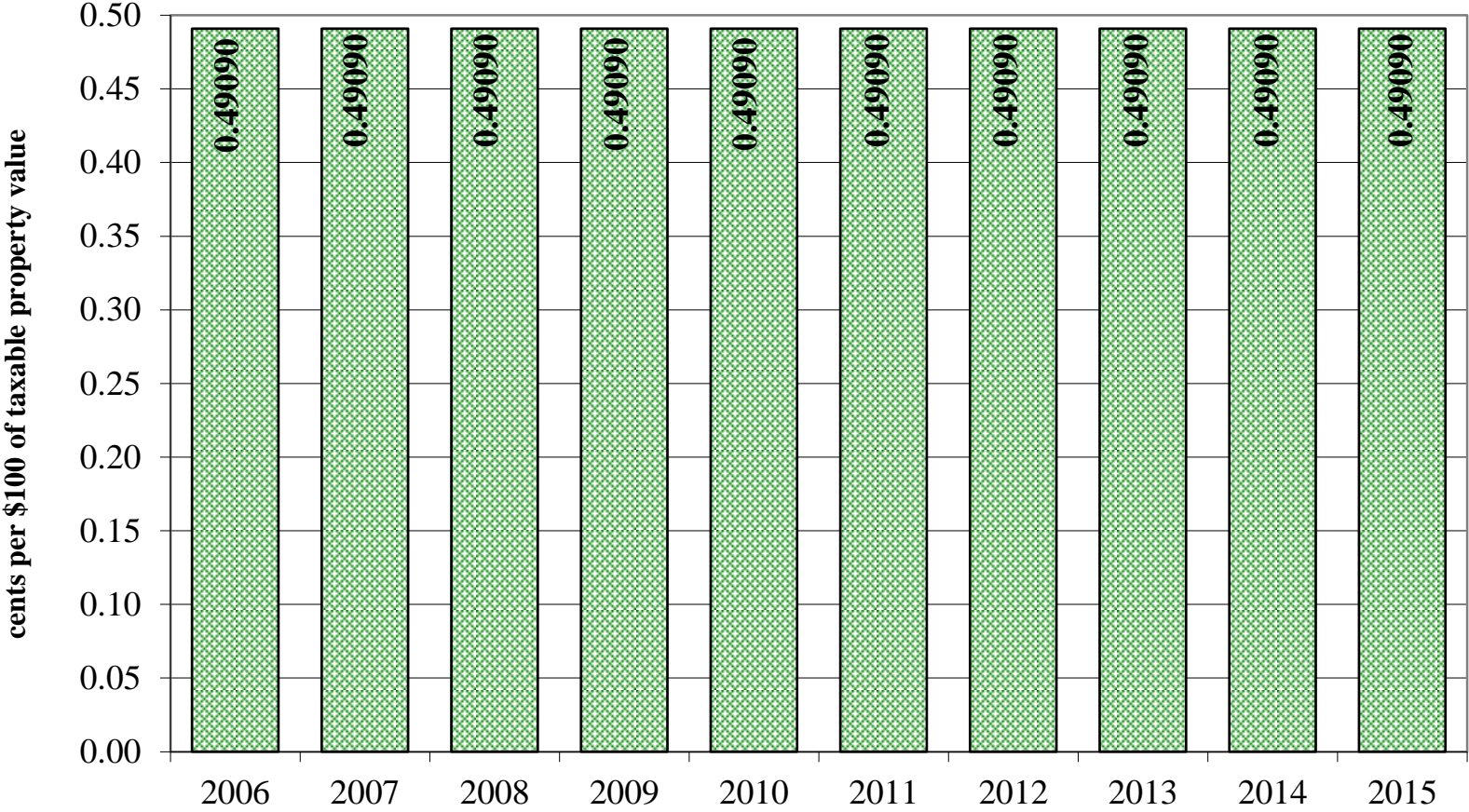
Maintenance & Operations Rate		0.490900
Debt Rate		0.000000
		0.490900
		0.490900
General Fund	\$ 30,328,204	0.448059
Road & Bridge Precinct #1	700,000	0.010341
Road & Bridge Precinct #2	700,000	0.010341
Road & Bridge Precinct #3	700,000	0.010341
Road & Bridge Precinct #4	700,000	0.010341
Permanent Improvement Fund	100,000	0.001477
Total	\$ 33,228,204	0.490900
Total Taxable Value of Property	\$ 6,298,692,548	
Tax Rate per \$100	0.490900	
	\$ 30,920,282	
Taxes on Frozen Property	\$ 3,513,090	
Total Tax Levy	\$ 34,433,372	
Projected Collection Percentage	96.5%	
Projected Current Tax Collection	\$ 33,228,204	

Tax Rate Allocation

Fiscal Year 2015



Tax Rate History



Grayson County Uniform Pay Policy

The Fiscal Year 2015 Budget, as adopted, includes the following Uniform Pay Policy:

County employees are to be compensated upon a 40-hour work week, based upon the benefits and holidays approved by Commissioners Court, unless otherwise noted. Compensation will only be paid for hours worked, sick leave, annual leave, and holidays approved by Commissioners Court.