

**PROPOSED BUDGET  
for  
GRAYSON COUNTY**

Fiscal Year Ending September 30, 2026

BRUCE DAWSEY, COUNTY JUDGE  
JOSH MARR, COMMISSIONER  
ART ARTHUR, COMMISSIONER  
LINDSAY WRIGHT, COMMISSIONER  
MATTHEW HARDENBURG, COMMISSIONER

FILED FOR RECORD  
2025 AUG 13 P 2:40  
DEANA PATTERSON  
COUNTY CLERK  
GRAYSON COUNTY, TX

This budget will raise more revenue from property taxes than last year's budget by \$1,098,413, which is a 1.68% increase from last year's budget. Of the total property tax amount, \$4,103,735 is tax revenue to be raised from new property added to the tax roll this year.

COUNTY PROPERTY TAX RATES (Amounts per \$100 of value)

	Fiscal 2025 (Adopted)	Fiscal 2026 (Proposed)
Property Tax Rate	\$.305100	\$.305100
No New Revenue Rate	\$.292253	\$.324766
No New Revenue Maintenance & Operations Rate	\$.287428	\$.317975
Voter Approval Rate	\$.337748	\$.363798
Debt Rate	\$.018866	\$.018197

The total amount of County debt obligations as of the filing of this budget was \$39,831,286.

This proposed budget was filed with the County Clerk on August 13, 2025.  
A public hearing will be held on this budget on August 26, 2025.

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## 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: \$ 20,028,835,335

Frozen Value Exemptions: \$ 6,920,290

*The above assessed valuation in Grayson County for 2026 is based on 100% of the true or market value property assessed on January 1, 2025.*

The property tax rates for the 2025 and 2026 fiscal years are as follows:

	2025 Fiscal Year	2026 Fiscal Year
Adopted Tax Rate	0.305100	0.305100
No New Revenue Tax Rate	0.292253	0.324766
Maintenance and Operations Tax Rate	0.286234	0.286903
Voter Approval Rate	0.337748	0.363798
Debt Tax Rate	0.018866	0.018197

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$68,028,267. Of this amount, it is estimated that 97.5% or \$66,327,560 will be collected within the current tax year, and that approximately \$1,700,707 of said taxes will be delinquent on October 1, 2026. It is estimated that \$1,425,000 of these tax collections will be paid to participating Tax Increment Financing Zones. The property tax revenue to be raised from new property added to the tax roll this year is \$4,103,735.

The total outstanding indebtedness of Grayson County, on October 1, 2025 is \$39,831,286. During the year covered by this Budget, there will be paid\*:

On Principal: \$8,425,000

On Interest: \$1,494,136

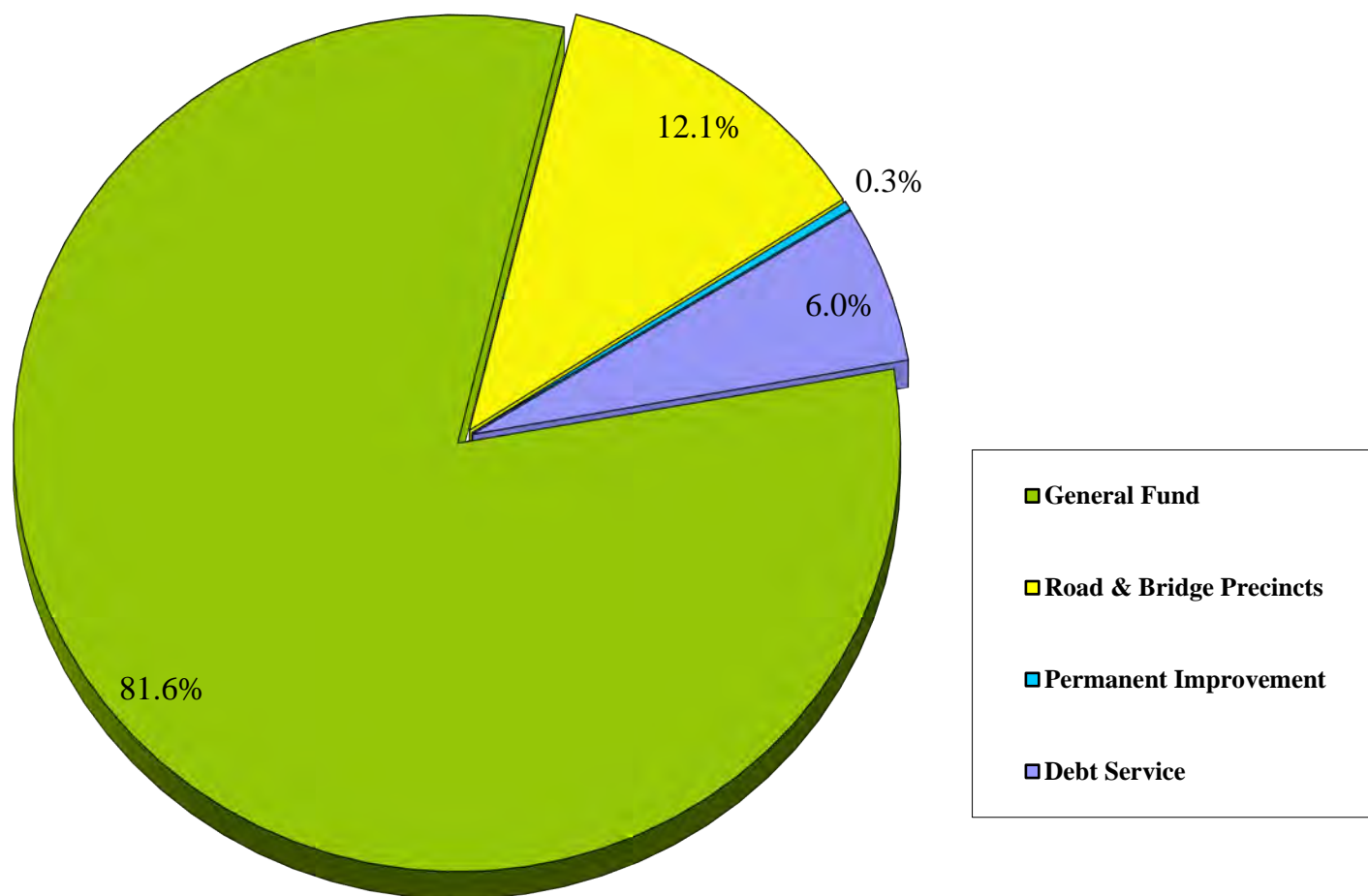
\* 5,281,625 of these payments are provided by Intergovernmental Revenues

GRAYSON COUNTY, TEXAS  
**ALLOCATION OF PROPOSED TAX RATE**  
FISCAL YEAR 2025-2026

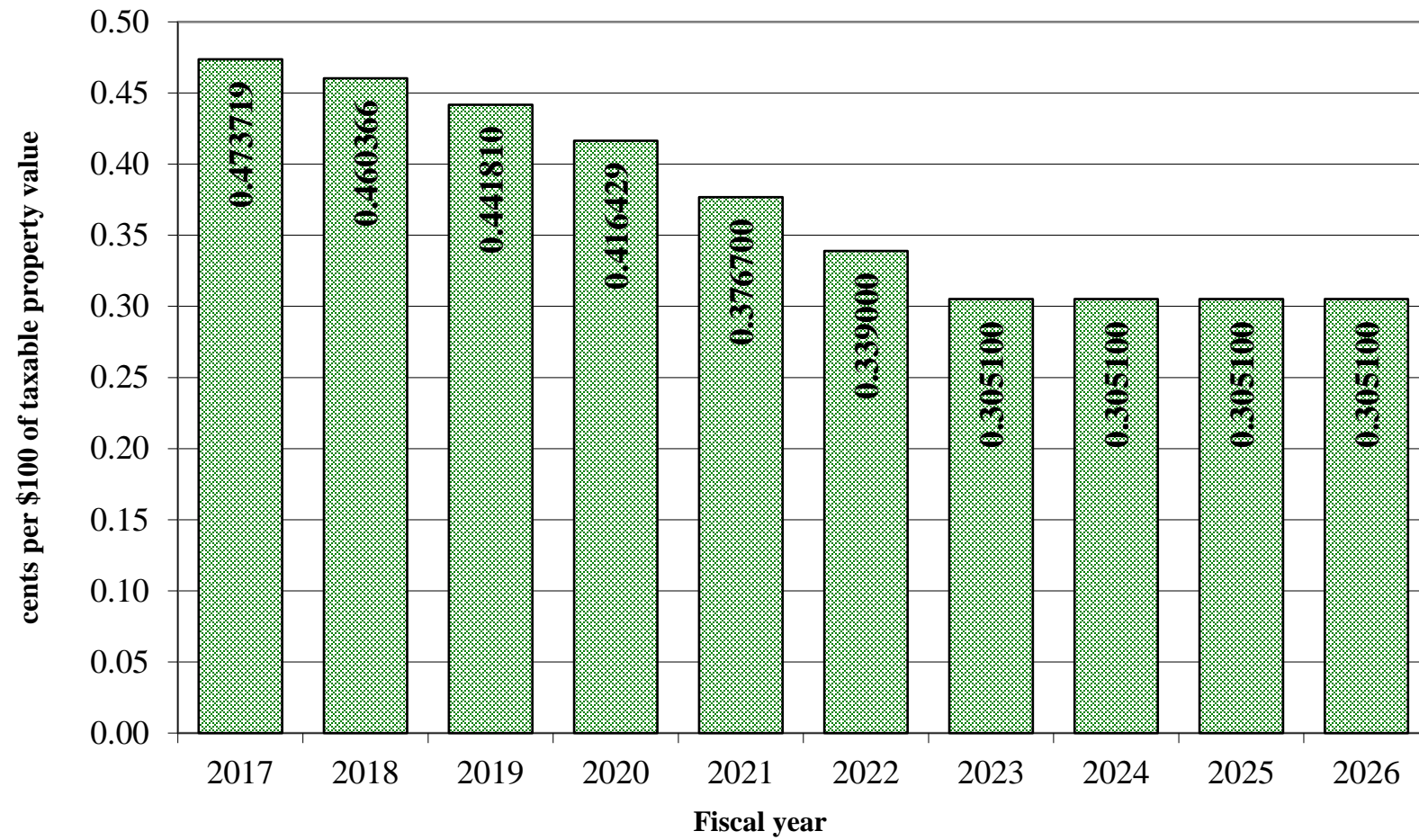
Maintenance & Operations Rate		0.286903
Debt Rate		0.018197
		<u>0.305100</u>
	Budget	
General Fund	\$ 55,102,849	0.249056
Road & Bridge Precinct #1	1,845,000	0.009212
Road & Bridge Precinct #2	1,845,000	0.009212
Road & Bridge Precinct #3	1,845,000	0.009212
Road & Bridge Precinct #4	1,845,000	0.009212
Permanent Improvement Fund	200,000	0.000999
Debt Service	3,644,711	0.018197
Total	<u>\$ 66,327,560</u>	<u>0.305100</u>
Total Taxable Value of Property	\$ 20,028,835,335	
Tax Rate per \$100	<u>0.305100</u>	
	\$ 61,107,977	
Taxes on Frozen Property	<u>\$ 6,920,290</u>	
Total Tax Levy	\$ 68,028,267	
Projected Collection Percentage	<u>97.5%</u>	
Projected Current Tax Collection	\$ 66,327,560	
Projected TIF Payments*(see expenses)*	<u>\$ -</u>	
Total Net Tax Levy Budgeted	<u>\$ 66,327,560</u>	

\*TIF payments budgeted as expense in Economic Development department in General Fund.

## Tax Rate Allocation Fiscal Year 2026



# Tax Rate History

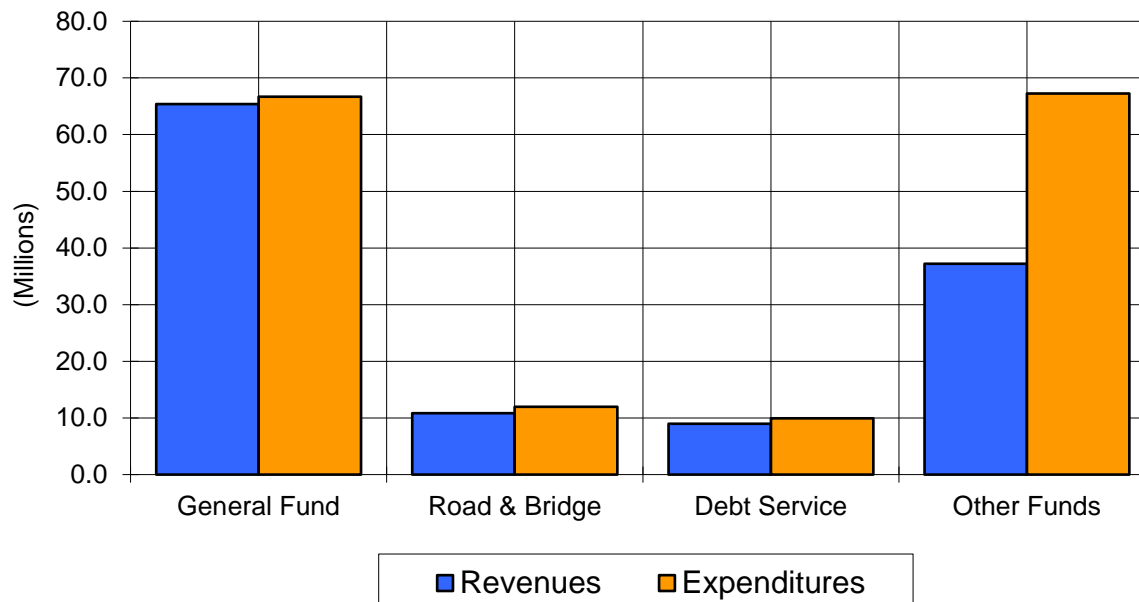


Budgeted Funds  
Summary of Revenues and Expenditures  
2025-2026

	General Fund	Road & Bridge	Debt Service	Other	Total
Revenues					
Taxes	\$ 56,097,849	\$ 7,536,000	\$ 3,690,352	\$ 202,400	\$ 67,526,601
Other	8,416,019	3,323,000	5,289,125	35,839,333	52,867,477
Transfers In	853,501	0	0	1,182,425	2,035,926
Total Revenues	<u>65,367,369</u>	<u>10,859,000</u>	<u>8,979,477</u>	<u>37,224,158</u>	<u>122,430,004</u>
Expenditures					
Personnel	42,841,656	5,604,089	0	8,371,351	56,817,096
Supplies	3,575,906	4,858,438	0	1,579,490	10,013,834
Other Services	18,357,131	360,200	0	27,145,324	45,862,655
Capital Outlay	760,779	932,500	0	28,656,112	30,349,391
Debt Service	208,300	233,778	9,922,461	136,362	10,500,901
Transfers Out/ Intergovernmental	943,688	0	0	1,357,059	2,300,747
Total Expenditures	<u>66,687,460</u>	<u>11,989,005</u>	<u>9,922,461</u>	<u>67,245,698</u>	<u>155,844,624</u>
Excess Revenues Over (Under Expenditures)	(1,320,091)	(1,130,005)	(942,984)	(30,021,540)	(33,414,620)
Fund Balance, 10/1/25	<u>19,733,042</u>	<u>4,479,087</u>	<u>1,342,843</u>	<u>40,840,219</u>	<u>66,395,190</u>
Fund Balance, 9/30/26	<u>\$ 18,412,951</u>	<u>\$ 3,349,082</u>	<u>\$ 399,859</u>	<u>\$ 10,818,679</u>	<u>\$ 32,980,570</u>

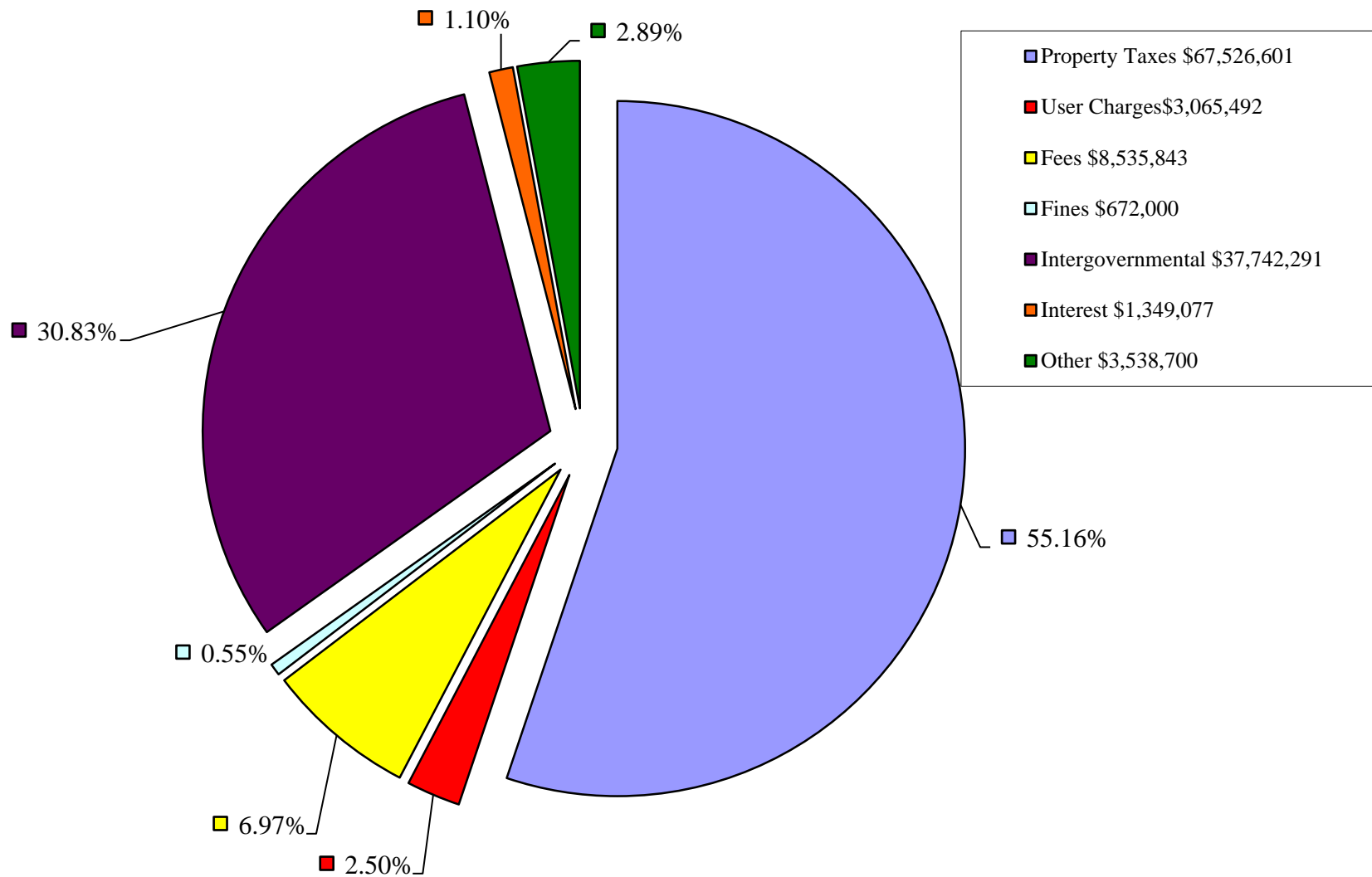


## FY 2025-2026 Revenues & Expenses - All Funds

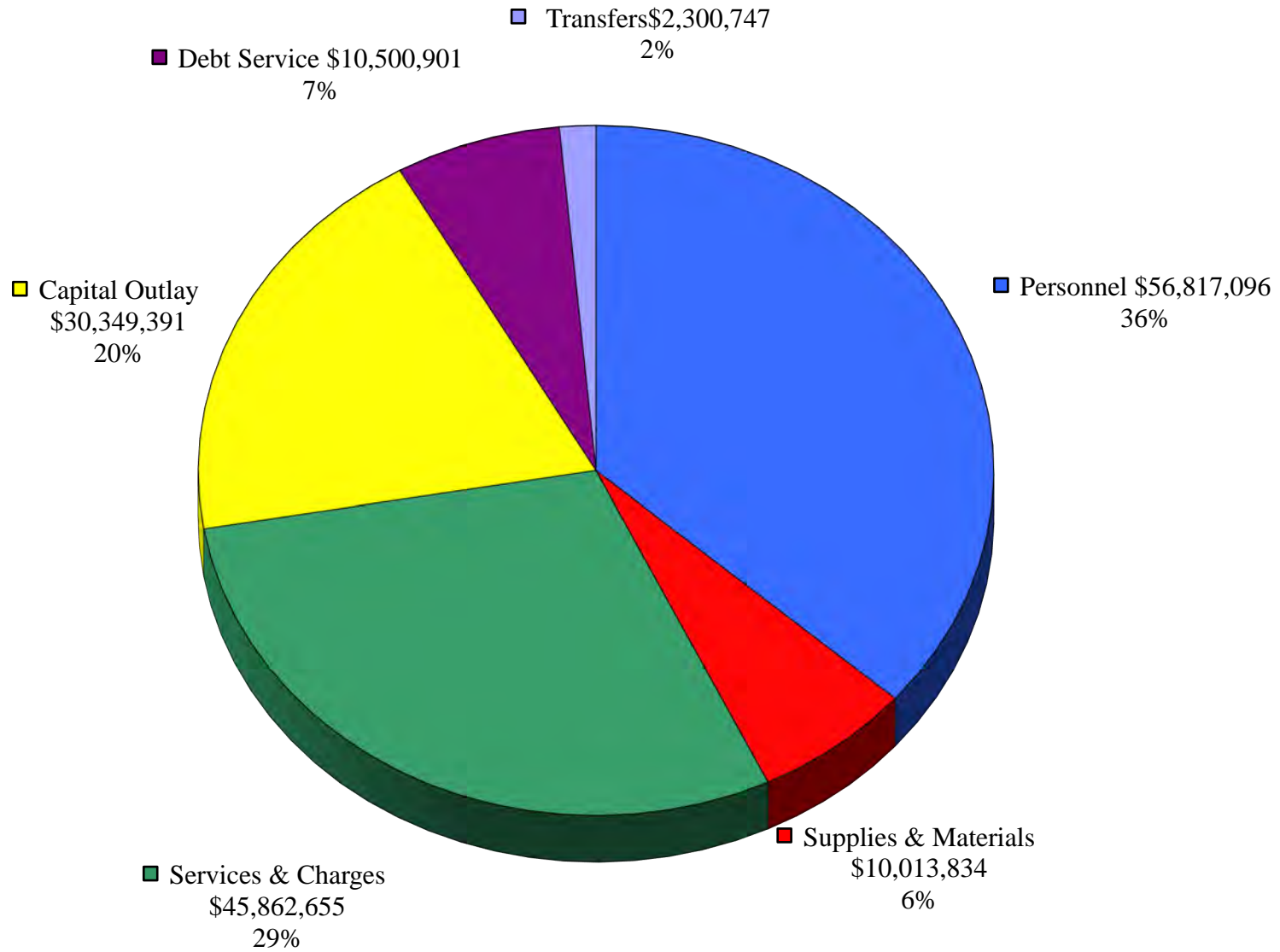


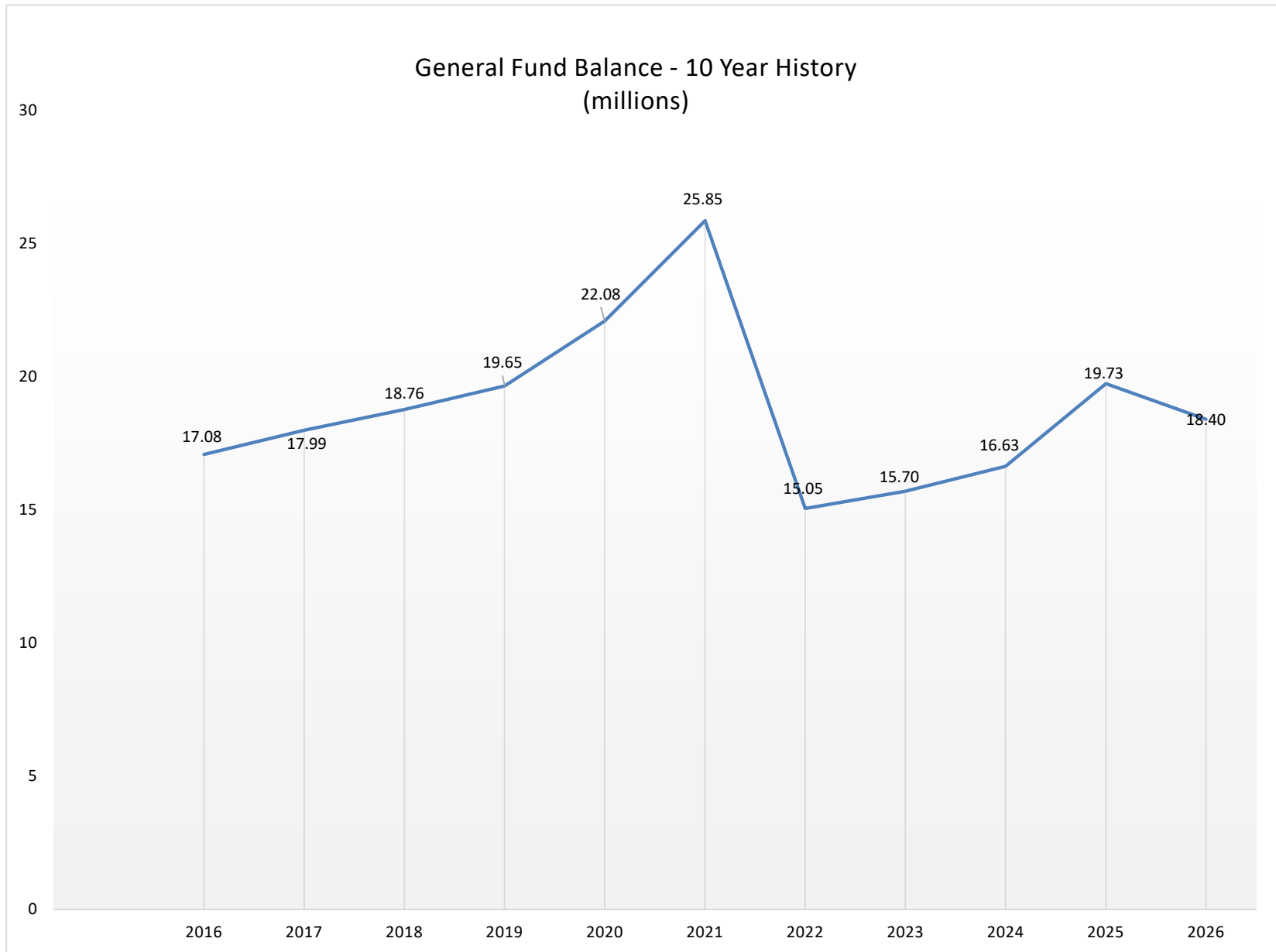
"Other Funds" includes all those funds over which the Commissioners Court or other elected officials have direct control or responsibility. Excluded are programs that are only custodial in nature or that are audited separately from the County.

## Revenue Sources - Budgeted Funds Fiscal Year 2026



## Expenditures - Budgeted Funds Fiscal Year 2026





STATEMENT OF INDEBTEDNESS  
GRAYSON COUNTY  
As of October 1, 2025

Debt Service Requirements

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

<u>Fiscal Year</u>	<u>Interest</u>		<u>Total</u>	
	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
2026	4.375%	5,295,000	79,425	5,374,425
		<u>5,295,000</u>	<u>79,425</u>	<u>5,374,425</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 funds.

2018 Transportation Bonds

<u>Fiscal Year</u>	<u>Interest</u>		<u>Total</u>	
	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
2026	2.81%	1,015,000	127,000	1,142,000
2027	2.81%	1,060,000	86,400	1,146,400
2028	2.81%	1,100,000	44,000	1,144,000
		<u>3,175,000</u>	<u>257,400</u>	<u>3,432,400</u>

2023 Debt Service - Jail Expansion

<u>Fiscal Year</u>	<u>Interest</u>		<u>Total</u>	
	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
2026	5.00%	1,445,000	1,004,750	2,449,750
2027	5.00%	1,515,000	932,500	2,447,500
2028	5.00%	1,590,000	856,750	2,446,750
2029	5.00%	2,815,000	777,250	3,592,250
2030	5.00%	2,955,000	636,500	3,591,500
2031	5.00%	3,100,000	488,750	3,588,750
2032	5.00%	3,255,000	333,750	3,588,750
2033	5.00%	3,420,000	171,000	3,591,000
		<u>20,095,000</u>	<u>5,201,250</u>	<u>25,296,250</u>

Debt Service - Tax Notes

<u>Fiscal Year</u>	<u>Interest</u>		<u>Total</u>	
	<u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
2026	5.00%	670,000	282,961	952,961
2027	5.00%	750,000	206,750	956,750
2028	5.00%	785,000	169,250	954,250
2029	5.00%	825,000	130,000	955,000
2030	5.00%	865,000	88,750	953,750
2033	5.00%	910,000	45,500	955,500
		<u>4,805,000</u>	<u>923,211</u>	<u>5,728,211</u>
Grand Total		<u>33,370,000</u>	<u>6,461,286</u>	<u>39,831,286</u>

### **General Fund**

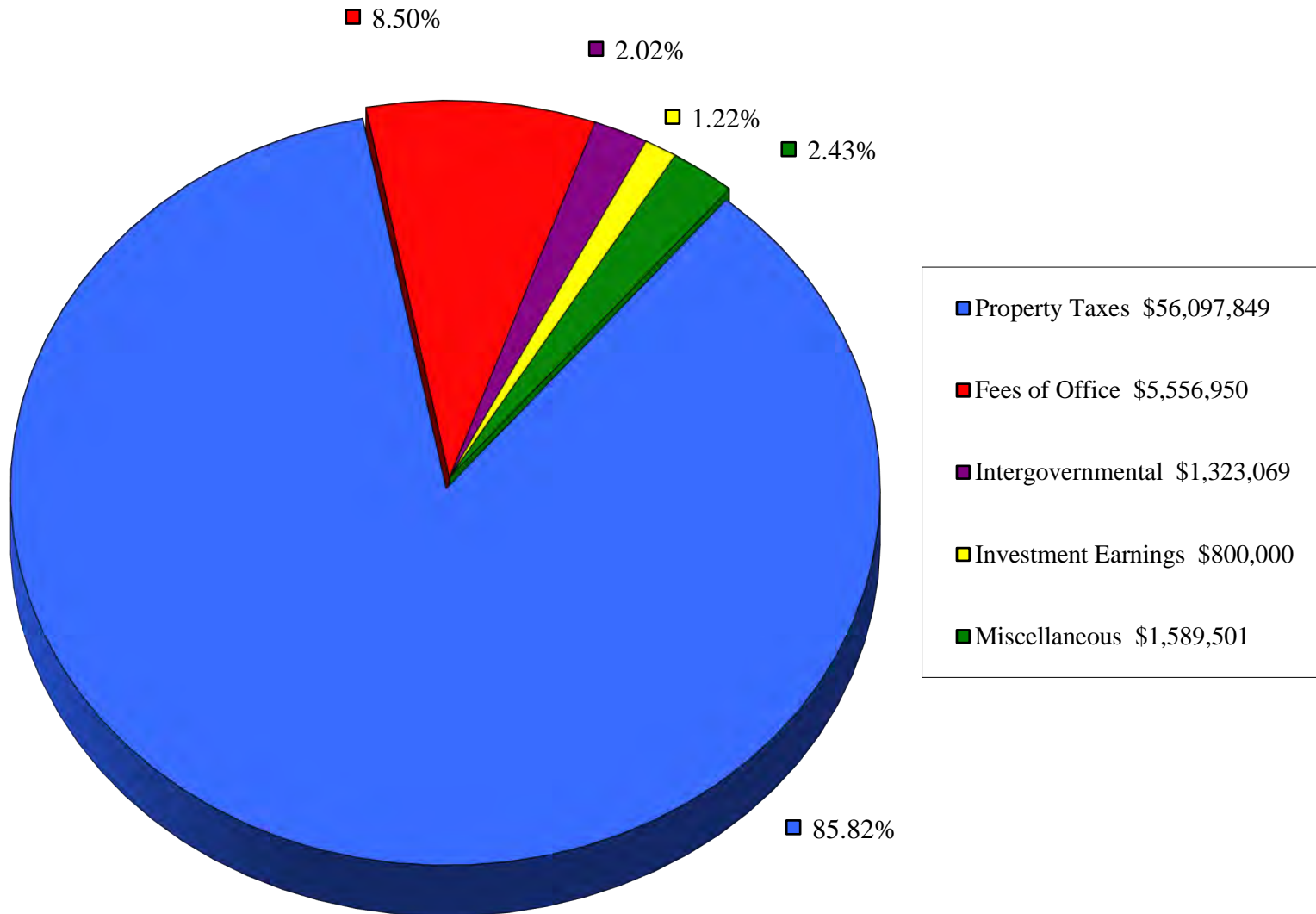
The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
Revenues				
Taxes				
Current	\$ 55,102,849	\$ 54,380,897	\$ 54,380,897	\$ 42,512,879
Delinquent	475,000	435,000	435,000	449,188
Penalties & Interest	520,000	475,000	475,000	513,090
Total Taxes	<u>56,097,849</u>	<u>55,290,897</u>	<u>55,290,897</u>	<u>43,475,157</u>
Licenses and Permits	751,500	736,100	736,100	666,552
Intergovernmental	1,323,069	1,365,769	1,365,769	1,456,229
Fees of Office	4,805,450	5,165,050	5,165,050	4,815,045
Investment Earnings	800,000	800,000	800,000	1,244,998
Miscellaneous	1,589,501	1,111,673	736,000	2,102,246
Total Revenues	<u>65,367,369</u>	<u>64,469,489</u>	<u>64,093,816</u>	<u>53,760,227</u>
Personnel	42,841,656	39,042,149	38,946,324	33,846,450
Supplies & Materials	3,575,906	3,399,506	3,286,163	2,833,041
Other Charges & Services	18,357,131	16,767,591	16,734,355	14,621,551
Capital Outlay	760,779	1,437,481	196,905	875,686
Debt Service	208,300	147,415	147,415	257,352
Transfers	943,688	575,561	565,561	454,626
Total Expenditures	<u>66,687,460</u>	<u>61,369,703</u>	<u>59,876,723</u>	<u>52,888,706</u>
Excess of Revenues over Expenditures	(1,320,091)	3,099,786	4,217,093	871,521
Fund Balance, October 1	<u>19,733,042</u>	<u>16,633,256</u>	<u>16,633,256</u>	<u>15,761,735</u>
Fund Balance, September 30	<u>\$ 18,412,951</u>	<u>\$ 19,733,042</u>	<u>\$ 20,850,349</u>	<u>\$ 16,633,256</u>
 <i>20% operating fund bal policy</i>	 <i>12,996,599</i>	 <i>11,871,332</i>	 <i>11,822,851</i>	 <i>10,311,679</i>
 <i>weeks</i>	 <i>14.73</i>	 <i>17.29</i>	 <i>18.34</i>	 <i>16.78</i>
<i>days</i>	<i>103.14</i>	<i>121.01</i>	<i>128.39</i>	<i>117.43</i>

# General Fund

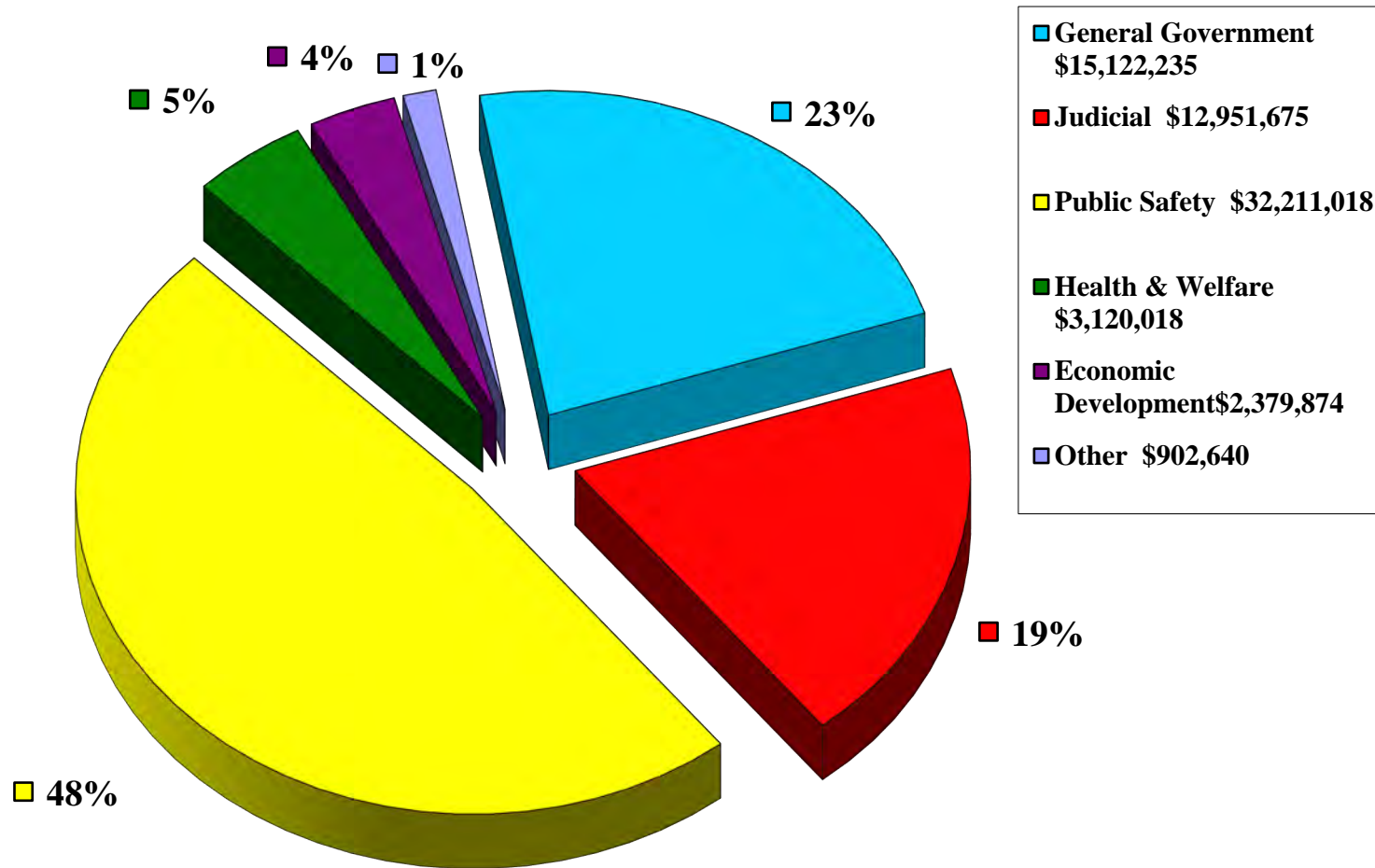
## Revenue Sources - Fiscal Year 2026





# General Fund

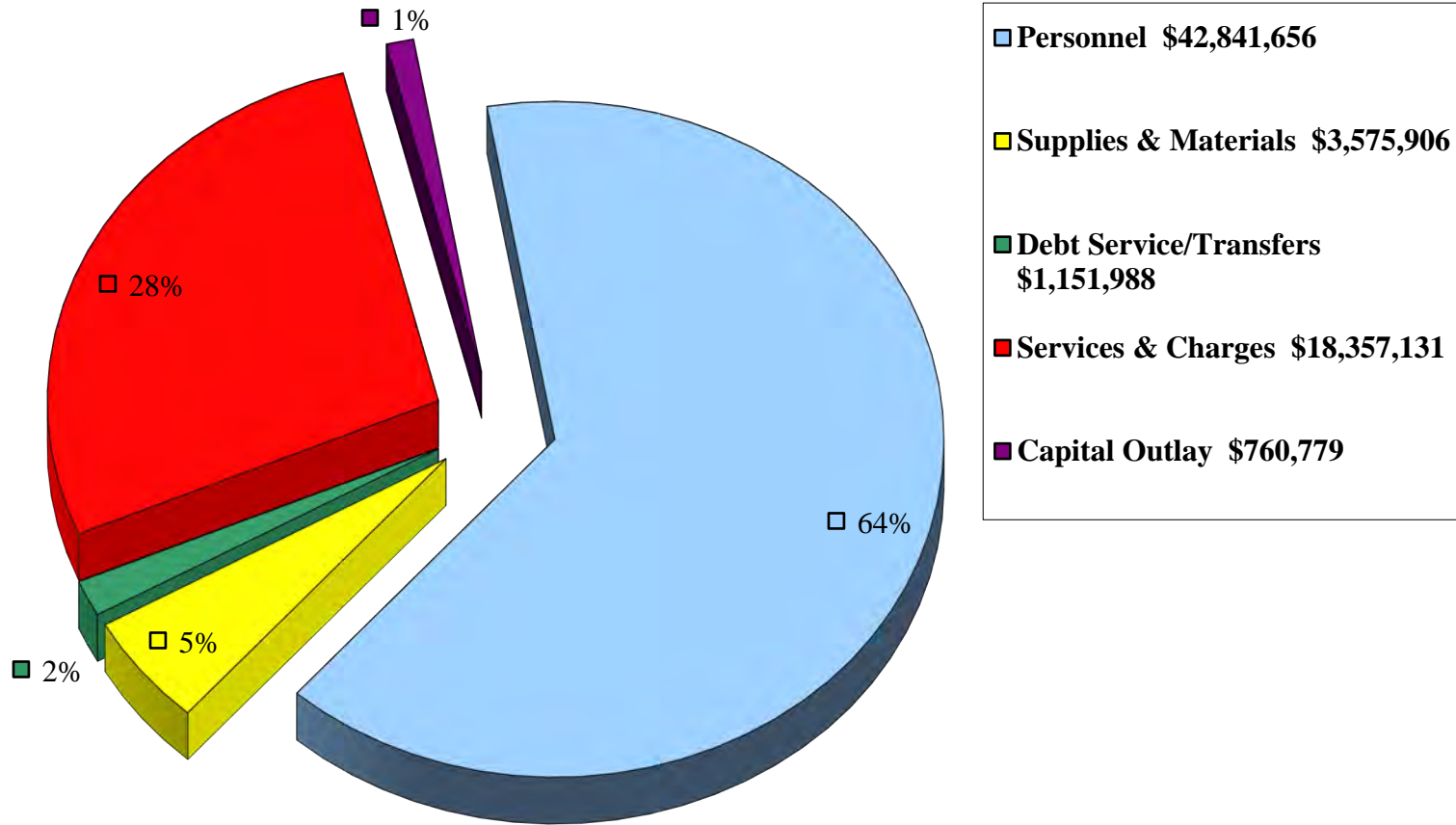
## Expenditure Budget - FY2026 By Function



# General Fund

## Expenditure Budget - FY2026

### By Cost Category



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010-40100	CURRENT TAX COLLECTIONS	55,102,849	54,380,897	54,380,897	42,512,879
010-40150	DELINQUENT TAXES	475,000	435,000	435,000	449,188
010-40200	PENALTY & INTEREST	520,000	475,000	475,000	513,090
Total Property Taxes		56,097,849	55,290,897	55,290,897	43,475,157
010-40300	CHAPTER 19 VOTER FUNDS	30,000	30,000	30,000	31,995
010-41000	ALCOHOLIC BEVERAGES	10,000	13,000	13,000	11,690
010-41100	SEPTIC PERMIT FEES	245,000	300,000	300,000	245,580
010-41150	SEPTIC MAINTENANCE CONTRACT	150,000	150,000	150,000	134,800
010-41175	SEPTIC MISCELLANEOUS FEES	9,500	9,500	9,500	7,250
010-41400	SUBDIVISION APPLICATION FEES	200,000	175,000	175,000	154,977
010-41410	ROW PERMIT FEES	0	0	0	1,450
010-41420	DEVELOPMENT CERTIFICATE FEES	22,000	30,000	30,000	18,650
010-41430	ZONING APPLICATION FEES	0	0	0	900
010-41440	MANUFACTURED HOME DEVELOPMENT	15,000	0	0	20,050
010-41450	FLOOD PLAIN PERMITS	7,000	3,500	3,500	6,950
010-41460	GEOGRAPHIC PRINT SERVICES	0	100	100	120
010-41600	FIRE MARSHAL FEES	63,000	25,000	25,000	32,140
Total Licenses & Permits		751,500	736,100	736,100	666,552
010-42010	PAYMENT IN LIEU OF TAXES	200,000	193,000	193,000	190,584
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	31,500	25,200	25,200	25,200
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	210,000	168,000	168,000	168,000
010-42150	INMATE HOUSING	17,000	15,000	15,000	16,703
010-42190	PRISONER TRANSPORT REVENUE	10,000	30,000	30,000	36,622
010-42250	RENTAL OF COURTHOUSE BUILDING	3,600	3,600	3,600	3,600
010-42270	SCAAP PROGRAM REIMBURSEMENT	15,000	25,000	25,000	23,344
010-42305	9-1-1 REIMBURSEMENTS - CITY	22,769	22,769	22,769	22,769
010-42400	COUNTY ATTORNEY LONGEVITY	25,000	25,000	25,000	35,860
010-42450	INDIGENT DEFENSE GRANTS	100,000	100,000	100,000	115,623
010-42500	DATA PROCESSING CONTRACTS	8,400	8,400	8,400	8,400
010-42510	DATA ACCESS CHARGES	4,800	4,800	4,800	4,800
010-42650	UNCLAIMED CAPITAL CREDITS	30,000	50,000	50,000	28,165

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	100,000	100,000	100,000	108,686
010-42750	TITLE IV-E LEGAL SERVICES	45,000	45,000	45,000	41,425
010-43000	STATE GRANT REVENUE	500,000	550,000	550,000	586,923
010-43700	INTERGOVERNMENTAL MISC REVENUE	0	0	0	39,525
Total Intergovernmental		1,323,069	1,365,769	1,365,769	1,456,229
010-44180	MEDICAL REIMBURSEMENTS	25,000	30,000	30,000	29,307
010-45000	COUNTY JUDGE PROBATE	3,500	4,000	4,000	3,706
010-45100	COUNTY SHERIFF PROBATE	33,000	35,000	35,000	32,465
010-45110	COUNTY SHERIFF CIVIL	100,000	100,000	100,000	105,095
010-45120	COUNTY SHERIFF CRIMINAL	13,000	13,000	13,000	13,736
010-45130	COUNTY SHERIFF WORK RELEASE	4,000	4,000	4,000	3,770
010-45135	COUNTY SHERIFF TRANSPORT FEES	8,000	15,000	15,000	9,587
010-45150	SOCIAL SECURITY S.O. INCENTIVE	20,000	31,000	31,000	33,600
010-45200	COUNTY ATTORNEY CRIMINAL	15,000	15,000	15,000	16,421
010-45210	BOND FORFEITURES	35,000	20,000	20,000	34,650
010-45230	DISTRICT ATTORNEY ADMIN FEE	0	0	0	20
010-45305	COUNTY CLERK PROBATE	27,000	32,000	32,000	29,736
010-45310	COUNTY CLERK MENTAL HRG. FEES	10,000	55,000	55,000	47,450
010-45315	COUNTY CLERK CIVIL	24,000	38,000	38,000	29,676
010-45320	COUNTY CLERK CRIMINAL	39,000	39,000	39,000	39,487
010-45330	COUNTY CLERK RECORDING	1,000,000	1,000,000	1,000,000	1,001,832
010-45340	COUNTY CLERK CERTIFIED COPIES	55,000	55,000	55,000	53,332
010-45345	INDIGENT ATTORNEY FEE	25,000	56,000	56,000	46,991
010-45350	COUNTY CLERK JURY	12,500	16,000	16,000	14,987
010-45355	COUNTY CLERK ADMIN FEE	3,000	7,000	7,000	7,372
010-45360	COUNTY CLERK MISCELLANEOUS	10,000	600	600	4,681
010-45361	COUNTY CLERK RESEARCH TX FEE	600	600	600	672

**GRAYSON COUNTY, TEXAS**  
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Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010-45375	COUNTY COURT JUDICIAL SUPPORT	0	0	0	10
010-45500	TAX ASSESSOR FEES	250,000	350,000	350,000	182,255
010-45510	TAX ASSESSOR TAX CERTIFICATES	35,000	45,000	45,000	40,320
010-45530	TAX ASSESSOR VEHICLE REG.	1,930,000	2,000,000	2,000,000	1,939,803
010-45550	TAX ASSESSOR CERT. OF TITLE	165,000	160,000	160,000	159,400
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,850	1,850	1,850	1,905
010-45570	TAX ASSESSOR MISCELLANEOUS	6,500	6,500	6,500	6,251
010-45580	TAX ASSESSOR BOAT REGISTRATION	40,000	60,000	60,000	74,323
010-45620	DISTRICT CLERK FILING	185,000	200,000	200,000	190,764
010-45625	DISTRICT CLERK CERT. COPIES	24,500	24,500	24,500	22,860
010-45640	DISTRICT CLERK JURY FEES	15,000	15,000	15,000	16,757
010-45650	DISTRICT CLERK \$2 ADMIN FEE	4,000	9,000	9,000	8,748
010-45655	DISTRICT CT JUDICIAL SUPPORT	0	0	0	64
010-45661	DISTRICT CLERK RESEARCH TX FEE	1,500	1,500	1,500	2,157
010-45665	DISTRICT CLERK PASSPORT FEES	90,000	130,000	130,000	88,825
010-45666	DISTRICT CLERK PASSPORT PHOTOS	32,000	45,000	45,000	31,150
010-46005	JUSTICE OF THE PEACE CIVIL FEE	115,000	95,000	95,000	110,563
010-46010	JUSTICE OF THE PEACE ADMIN.	10,000	12,000	12,000	10,429
010-46015	JUST. OF THE PEACE ARREST FEES	5,000	8,000	8,000	8,568
010-46025	JUST. OF THE PEACE JURY FEES	500	500	500	627
010-46035	JUSTICE OF THE PEACE \$2 ADMIN	2,000	5,000	5,000	5,273
010-46060	JUSTICE CT JUDICIAL SUPPORT	0	0	0	96
010-46200	CONSTABLE FEES	250,000	250,000	250,000	260,578
010-46900	COUNTY TREASURER FEES	49,000	49,000	49,000	51,681
010-46950	FISCAL SERVICE FEES	131,000	131,000	131,000	43,065
Total Fees of Office		4,805,450	5,165,050	5,165,050	4,815,045

**GRAYSON COUNTY, TEXAS**  
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Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010-49000	INVESTMENT EARNINGS	800,000	800,000	800,000	1,244,998
	Total Investment Earnings	800,000	800,000	800,000	1,244,998
010-49500	SALE OF FIXED ASSETS	0	0	0	51,106
010-49510	MISCELLANEOUS SALES	0	0	0	(48)
010-49520	ELECTION REIMBURSEMENTS	100,000	100,000	100,000	121,249
010-49550	BINGO	5,000	5,000	5,000	8,149
010-49600	DONATIONS	205,000	205,000	205,000	221,000
010-49700	RETURN CHECK FEES	1,000	1,000	1,000	1,410
010-49750	MIXED DRINK TAX	360,000	360,000	360,000	374,726
010-49760	JAIL PHONE COMMISSION	55,000	55,000	55,000	53,969
010-49900	INSURANCE PROCEEDS	0	36,047	0	559,392
010-49910	UNCLAIMED PROPERTY PROCEEDS	0	0	0	37,987
010-49930	WELLNESS INCENTIVE PAYMENTS	0	0	0	62
010-49950	MISCELLANEOUS REVENUE	10,000	25,000	10,000	14,323
010-49955	CASH OVER/(SHORT)	0	0	0	2,107
	Total Miscellaneous Revenue	736,000	787,047	736,000	1,445,432
010-49960	TRANSFER IN/CASH MATCH	0	0	0	0
010-49970	TRANSFER IN/CASH MATCH ARPA INTEREST	853,501	324,626	0	465,410
010-49985	IT SUBSCRIPTION PROCEEDS	0	0	0	191,404
	Total Other Financing Sources	853,501	324,626	0	656,814
	Total General Fund Revenues	65,367,369	64,469,489	64,093,816	53,760,227

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010400-51010	ELECTED OFFICIAL SALARIES	154,170	144,878	144,878	139,179
010400-51030	PERSONNEL SALARIES	61,740	58,800	58,800	56,000
010400-52010	SOCIAL SECURITY TAXES	15,993	15,096	15,096	14,631
010400-52020	GROUP HEALTH INSURANCE	29,837	27,322	27,322	26,057
010400-52030	RETIREMENT	21,419	18,504	18,504	18,212
010400-52040	UNEMPLOYMENT INSURANCE	54	84	84	87
010400-52050	WORKERS COMPENSATION	296	264	264	253
Total Personnel		283,509	264,948	264,948	254,419
010400-53100	OFFICE SUPPLIES	1,000	1,500	1,500	143
010400-53200	POSTAGE	1,200	2,000	2,000	667
010400-53300	OPERATING EXPENSES	3,500	2,000	2,000	1,472
010400-53750	SMALL EQUIPMENT	1,000	600	600	599
Total Supplies & Materials		6,700	6,100	6,100	2,881
010400-54030	TRAINING & EDUCATION	4,000	4,000	4,000	1,715
010400-54080	LOCAL TRAVEL	500	500	500	126
010400-54200	PRINTING	500	500	500	100
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	22,000	22,000	22,000	14,800
010400-54520	TELEPHONE	1,600	1,600	1,600	1,222
010400-54600	EQUIPMENT RENTAL	125	100	100	79
Total Other Charges & Services		28,725	28,700	28,700	18,042
010400-56250	LEASE PRINCIPAL EXPENSE	1,600	1,600	1,600	1,521
Total Debt Service		1,600	1,600	1,600	1,521
Total Expenditures		320,534	301,348	301,348	276,863

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010401-51010	ELECTED OFFICIAL SALARIES	248,036	237,088	237,088	225,751
010401-51030	PERSONNEL SALARIES	47,000	173,200	173,200	0
010401-52010	SOCIAL SECURITY TAXES	22,265	29,889	29,889	16,358
010401-52020	GROUP HEALTH INSURANCE	53,652	63,624	63,624	33,120
010401-52030	RETIREMENT	29,266	38,171	38,171	21,777
010401-52031	457 DEFERRED COMP EXPENSE	0	9,849	9,849	7,645
010401-52040	UNEMPLOYMENT INSURANCE	41	247	247	0
010401-52050	WORKERS COMPENSATION	404	426	426	293
Total Personnel		400,664	552,494	552,494	304,944
010401-53200	POSTAGE	30	30	30	11
010401-53300	OPERATING EXPENSES	16,000	28,000	16,000	12,377
Total Supplies & Materials		16,030	28,030	16,030	12,388
010401-54000	PROFESSIONAL SERVICES	100,000	90,750	120,000	33,948
010401-54030	TRAINING & EDUCATION	15,000	12,000	12,000	6,316
010401-54220	DUES & PUBLICATIONS	17,000	13,000	13,000	0
010401-54490	MISCELLANEOUS	12,500	7,000	7,000	12,309
010401-54970	CONTINGENCY	150,000	99,175	150,000	41,203
Total Other Charges & Services		294,500	221,925	302,000	93,776
Total Expenditures		711,194	802,449	870,524	411,108



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DEPT 403: COUNTY CLERK

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010403-51010	ELECTED OFFICIAL SALARIES	104,368	99,387	99,387	94,462
010403-51030	PERSONNEL SALARIES	721,200	684,601	684,601	607,889
010403-52010	SOCIAL SECURITY TAXES	61,689	58,775	58,775	52,525
010403-52020	GROUP HEALTH INSURANCE	220,920	202,440	202,440	176,081
010403-52030	RETIREMENT	82,822	72,291	72,291	66,596
010403-52031	457 DEFERRED COMP EXPENSE	9,329	11,743	11,743	11,178
010403-52040	UNEMPLOYMENT INSURANCE	632	977	977	938
010403-52050	WORKERS COMPENSATION	1,131	1,016	1,016	912
Total Personnel		1,202,091	1,131,230	1,131,230	1,010,581
010403-53100	OFFICE SUPPLIES	500	1,000	1,000	171
010403-53200	POSTAGE	500	500	500	0
010403-53300	OPERATING EXPENSES	500	1,000	1,000	321
Total Supplies & Materials		1,500	2,500	2,500	492
010403-54030	TRAINING & EDUCATION	500	500	500	12
010403-54200	PRINTING	500	2,500	2,500	0
010403-54600	EQUIPMENT RENTAL	0	500	500	0
Total Other Charges & Services		1,000	3,500	3,500	12
Total Expenditures		1,204,591	1,137,230	1,137,230	1,011,085

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DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010405-51030	PERSONNEL SALARIES	609,518	542,937	542,937	442,106
010405-52010	SOCIAL SECURITY TAXES	42,460	39,154	39,154	31,792
010405-52020	GROUP HEALTH INSURANCE	126,240	115,680	115,680	94,300
010405-52030	RETIREMENT	62,241	54,114	54,114	46,063
010405-52031	457 DEFERRED COMP EXPENSE	17,910	22,705	22,705	18,235
010405-52040	UNEMPLOYMENT INSURANCE	534	815	815	735
010405-52050	WORKERS COMPENSATION	800	774	774	642
Total Personnel		859,703	776,179	776,179	633,873
010405-53100	OFFICE SUPPLIES	1,000	1,000	1,000	999
010405-53200	POSTAGE	150	150	150	46
010405-53300	OPERATING EXPENSES	10,000	10,000	10,000	9,487
010405-53560	GAS & OIL	2,000	2,000	2,000	1,595
010405-53585	VEHICLE MAINTENANCE	2,000	2,000	2,000	316
010405-53750	SMALL EQUIPMENT	345,000	317,448	289,000	152,309
Total Supplies & Materials		360,150	332,598	304,150	164,752
010405-54020	COMPUTER SERVICES	1,744,466	1,531,277	1,545,480	1,177,662
010405-54030	TRAINING & EDUCATION	10,000	10,000	10,000	1,866
010405-54080	LOCAL TRAVEL	4,000	4,000	4,000	1,275
010405-54200	PRINTING	50	50	50	0
010405-54520	TELEPHONE	18,500	18,500	18,500	14,719
010405-54530	LEASED LINES	195,000	162,257	162,257	102,445
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	422
Total Other Charges & Services		1,974,016	1,728,084	1,742,287	1,298,389
010405-55185	I.T. SUBSCRIPTION ASSET	0	0	0	114,814
010405-55200	EQUIPMENT	269,331	69,543	0	0
010405-55250	VEHICLES	0	37,000	0	0
Total Capital Outlay		269,331	106,543	0	114,814
010405-56275	I.T. SUBSCRIPTION PRINCIPAL EXPENSE	17,500	0	0	80,648
010405-56675	I.T. SUBSCRIPTION INTEREST EXPENSE	700	0	0	0
Total Debt Service		18,200	0	0	80,648
Total Expenditures		3,481,400	2,943,404	2,822,616	2,292,476

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DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010406-51030	PERSONNEL SALARIES	237,121	233,979	219,704	209,105
010406-52010	SOCIAL SECURITY TAXES	17,310	17,066	15,996	15,660
010406-52020	GROUP HEALTH INSURANCE	47,340	45,790	43,380	41,400
010406-52030	RETIREMENT	23,913	21,632	20,377	19,919
010406-52031	457 DEFERRED COMP EXPENSE	3,936	5,539	4,589	4,373
010406-52040	UNEMPLOYMENT INSURANCE	207	333	313	323
010406-52050	WORKERS COMPENSATION	325	304	284	271
Total Personnel		330,152	324,643	304,643	291,051
010406-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,309
010406-53200	POSTAGE	500	500	500	140
010406-53300	OPERATING EXPENSES	2,000	2,000	2,000	984
010406-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		5,500	5,500	5,500	2,433
010406-54520	TELEPHONE	750	750	750	612
010406-54600	EQUIPMENT RENTAL	150	100	100	21
Total Other Charges & Services		900	850	850	633
010406-56250	LEASE PRINCIPAL EXPENSE	700	1,000	1,000	866
Total Debt Service		700	1,000	1,000	866
Total Expenditures		337,252	331,993	311,993	294,983

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DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010407-53200	POSTAGE	0	0	0	38
010407-53300	OPERATING EXPENSES	0	200	200	0
010407-53750	SMALL EQUIPMENT	20,000	9,500	9,500	2,484
	Total Supplies & Materials	20,000	9,700	9,700	2,522
010407-54000	PROFESSIONAL SERVICES	75,000	75,000	75,000	49,050
010407-54300	LIABILITY & CASUALTY INSURANCE	1,030,000	895,000	895,000	576,634
010407-54310	BOND PREMIUMS	17,000	17,000	17,000	5,404
010407-54330	APPRAISAL COSTS	1,375,000	1,393,000	1,393,000	1,210,983
010407-54490	MISCELLANEOUS	8,000	8,000	8,000	6,234
010407-54510	TELEPHONE LINES	38,000	38,000	38,000	31,653
010407-54550	REPAIRS & MAINTENANCE	5,000	5,000	5,000	845
010407-54600	EQUIPMENT RENTAL	3,000	5,000	5,000	2,011
	Total Other Charges & Services	2,551,000	2,436,000	2,436,000	1,882,814
010407-56250	LEASE PRINCIPAL EXPENSE	16,000	16,000	16,000	15,652
	Total Debt Service	16,000	16,000	16,000	15,652
	Total Expenditures	2,587,000	2,461,700	2,461,700	1,900,988

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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010410-52020	GROUP HEALTH INSURANCE	(200,000)	(200,000)	(200,000)	(308,939)
010410-52023	RETIREE INSURANCE	300,000	350,000	350,000	291,279
010410-52025	EMPLOYEE ASSISTANCE	12,500	12,000	12,000	11,785
010410-52035	WELLNESS PROGRAM EXPENSES	9,200	9,200	9,200	8,774
010410-52040	UNEMPLOYMENT INSURANCE	(10,000)	5,000	5,000	(35,137)
010410-52045	AIR AMBULANCE EXPENSE	4,000	4,000	4,000	2,000
010410-52050	WORKERS COMPENSATION	(10,000)	(10,000)	(10,000)	(12,454)
010410-52055	DENTAL BENEFITS	0	0	0	(28)
Total Personnel		105,700	170,200	170,200	(42,720)
Total Expenditures		105,700	170,200	170,200	(42,720)

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DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010420-51030	PERSONNEL SALARIES	583,916	555,997	555,997	529,238
010420-52010	SOCIAL SECURITY TAXES	41,782	39,842	39,842	37,902
010420-52020	GROUP HEALTH INSURANCE	110,460	101,220	101,220	96,600
010420-52030	RETIREMENT	60,310	53,286	53,286	52,094
010420-52031	457 DEFERRED COMP EXPENSE	24,046	30,530	30,530	29,066
010420-52040	UNEMPLOYMENT INSURANCE	511	792	792	818
010420-52050	WORKERS COMPENSATION	800	721	721	687
Total Personnel		821,825	782,388	782,388	746,405
010420-53100	OFFICE SUPPLIES	2,450	2,450	2,450	1,890
010420-53200	POSTAGE	800	800	800	443
010420-53300	OPERATING EXPENSES	1,550	1,550	1,550	974
010420-53750	SMALL EQUIPMENT	1,800	2,000	2,000	0
Total Supplies & Materials		6,600	6,800	6,800	3,307
010420-54030	TRAINING & EDUCATION	4,000	4,000	4,000	270
010420-54080	LOCAL TRAVEL	250	150	150	58
010420-54180	ADVERTISING & PUBLIC NOTICES	0	0	0	38
010420-54200	PRINTING	1,200	1,200	1,200	0
010420-54520	TELEPHONE	500	425	425	360
Total Other Charges & Services		5,950	5,775	5,775	726
Total Expenditures		834,375	794,963	794,963	750,438

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DEPT 425: COUNTY TREASURER

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010425-51010	ELECTED OFFICIAL SALARIES	104,128	99,147	99,147	94,395
010425-51030	PERSONNEL SALARIES	108,338	103,153	103,153	98,208
010425-52010	SOCIAL SECURITY TAXES	15,153	14,396	14,396	13,771
010425-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	40,250
010425-52030	RETIREMENT	21,730	19,139	19,139	18,714
010425-52031	457 DEFERRED COMP EXPENSE	6,581	8,354	8,354	7,953
010425-52040	UNEMPLOYMENT INSURANCE	95	147	147	152
010425-52050	WORKERS COMPENSATION	292	263	263	250
Total Personnel		303,657	287,979	287,979	273,693
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	938
010425-53200	POSTAGE	2,500	2,500	2,500	2,603
010425-53300	OPERATING EXPENSES	1,366	1,366	1,366	834
010425-53750	SMALL EQUIPMENT	2,700	2,700	2,700	0
Total Supplies & Materials		8,766	8,766	8,766	4,375
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	3,516
010425-54080	LOCAL TRAVEL	400	400	400	0
010425-54200	PRINTING	1,000	1,000	1,000	760
010425-54520	TELEPHONE	800	800	800	576
010425-54600	EQUIPMENT RENTAL	100	200	200	(27)
Total Other Charges & Services		7,800	7,900	7,900	4,825
010425-56250	LEASE PRINCIPAL EXPENSE	800	800	800	593
Total Debt Service		800	800	800	593
Total Expenditures		321,023	305,445	305,445	283,486

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DEPT 430: PURCHASING AGENT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010430-51030	PERSONNEL SALARIES	169,068	154,787	154,787	145,785
010430-52010	SOCIAL SECURITY TAXES	12,664	11,609	11,609	10,922
010430-52020	GROUP HEALTH INSURANCE	31,560	28,920	28,920	27,600
010430-52030	RETIREMENT	16,883	14,211	14,211	13,744
010430-52031	457 DEFERRED COMP EXPENSE	1,424	1,632	1,632	1,511
010430-52040	UNEMPLOYMENT INSURANCE	147	220	220	225
010430-52050	WORKERS COMPENSATION	232	200	200	189
Total Personnel		231,978	211,579	211,579	199,976
010430-53100	OFFICE SUPPLIES	1,000	1,000	1,000	958
010430-53200	POSTAGE	75	75	75	38
010430-53300	OPERATING EXPENSES	1,000	1,000	1,000	1,229
Total Supplies & Materials		2,075	2,075	2,075	2,225
010430-54030	TRAINING & EDUCATION	4,500	5,000	5,000	4,935
010430-54080	LOCAL TRAVEL	100	100	100	133
010430-54180	ADVERTISING	1,000	2,000	2,000	689
010430-54200	PRINTING	50	50	50	0
010430-54520	TELEPHONE	600	600	600	600
010430-54550	REPAIRS & MAINTENANCE	50	50	50	26
010430-54600	EQUIPMENT RENTAL	100	300	300	21
Total Other Charges & Services		6,400	8,100	8,100	6,404
010430-56250	LEASE PRINCIPAL EXPENSE	1,800	950	950	945
Total Debt Service		1,800	950	950	945
010430-55200	EQUIPMENT	30,000	0	0	0
Total Capital Outlay		30,000	0	0	0
Total Expenditures		272,253	222,704	222,704	209,550



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 440: TAX COLLECTION

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010440-51010	ELECTED OFFICIAL SALARIES	104,128	99,147	99,147	94,386
010440-51030	PERSONNEL SALARIES	575,677	476,973	476,973	446,726
010440-51080	PART-TIME	31,939	30,416	30,416	26,860
010440-52010	SOCIAL SECURITY TAXES	51,974	43,961	43,961	41,370
010440-52020	GROUP HEALTH INSURANCE	157,800	130,140	130,140	124,200
010440-52030	RETIREMENT	73,240	58,027	58,027	55,824
010440-52031	457 DEFERRED COMP EXPENSE	26,574	32,174	32,174	30,227
010440-52040	UNEMPLOYMENT INSURANCE	532	724	724	731
010440-52050	WORKERS COMPENSATION	977	787	787	737
Total Personnel		1,022,841	872,349	872,349	821,061
010440-53100	OFFICE SUPPLIES	5,034	4,394	4,394	3,645
010440-53200	POSTAGE	51,676	50,305	50,305	48,018
010440-53300	OPERATING EXPENSES	3,000	3,000	3,000	4,381
010440-53750	SMALL EQUIPMENT	8,650	0	0	0
Total Supplies & Materials		68,360	57,699	57,699	56,044
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	5,902
010440-54080	LOCAL TRAVEL	4,174	3,856	3,856	4,048
010440-54200	PRINTING	24,442	24,442	24,442	23,841
010440-54520	TELEPHONE	2,200	2,200	2,200	1,513
010440-54550	REPAIRS & MAINTENANCE	600	600	600	0
010440-54600	EQUIPMENT RENTAL	100	100	100	(60)
Total Other Charges & Services		39,016	38,698	38,698	35,244
010440-55200	EQUIPMENT	0	98,000	98,000	39,784
Total Capital Outlay		0	98,000	98,000	39,784
010440-56250	LEASE PRINCIPAL EXPENSE	2,000	2,200	2,200	1,785
Total Debt Service		2,000	2,200	2,200	1,785
Total Expenditures		1,132,217	1,068,946	1,068,946	953,918

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010445-51030	PERSONNEL SALARIES	746,693	712,752	712,752	620,317
010445-52010	SOCIAL SECURITY TAXES	54,346	51,260	51,260	44,704
010445-52020	GROUP HEALTH INSURANCE	220,920	202,440	202,440	175,950
010445-52030	RETIREMENT	74,857	66,047	66,047	59,140
010445-52031	457 DEFERRED COMP EXPENSE	7,908	14,239	14,239	13,556
010445-52040	UNEMPLOYMENT INSURANCE	656	1,016	1,016	959
010445-52050	WORKERS COMPENSATION	1,024	923	923	805
Total Personnel		1,106,404	1,048,677	1,048,677	915,431
010445-53100	OFFICE SUPPLIES	6,097	5,558	5,558	5,721
010445-53200	POSTAGE	15,979	13,000	13,000	13,008
010445-53300	OPERATING EXPENSES	5,578	5,578	5,578	3,296
010445-53750	SMALL EQUIPMENT	0	1,000	1,000	0
Total Supplies & Materials		27,654	25,136	25,136	22,025
010445-54030	TRAINING & EDUCATION	2,347	2,347	2,347	1,378
010445-54080	LOCAL TRAVEL	3,303	3,303	3,303	2,356
010445-54200	PRINTING	918	918	918	850
010445-54520	TELEPHONE	3,500	3,500	3,500	3,582
010445-54550	REPAIRS & MAINTENANCE	1,950	1,950	1,950	60
010445-54600	EQUIPMENT RENTAL	600	550	550	464
Total Other Charges & Services		12,618	12,568	12,568	8,690
010445-56250	LEASE PRINCIPAL EXPENSE	1,100	1,165	1,165	1,063
Total Debt Service		1,100	1,165	1,165	1,063
Total Expenditures		1,147,776	1,087,546	1,087,546	947,209

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010450-51030	PERSONNEL SALARIES	480,048	428,042	384,542	362,348
010450-51080	PART-TIME	27,566	33,254	26,254	20,186
010450-52010	SOCIAL SECURITY TAXES	36,950	33,808	31,258	29,162
010450-52020	GROUP HEALTH INSURANCE	126,240	107,245	101,220	92,669
010450-52030	RETIREMENT	51,765	43,579	41,029	39,312
010450-52031	457 DEFERRED COMP EXPENSE	14,193	20,826	20,826	18,043
010450-52040	UNEMPLOYMENT INSURANCE	444	614	614	624
010450-52050	WORKERS COMPENSATION	7,718	7,695	7,695	7,284
Total Personnel		744,924	675,063	613,438	569,628
010450-53300	OPERATING EXPENSES	1,800	1,500	1,500	3,285
010450-53350	JANITORIAL SUPPLIES	700	623	623	287
010450-53400	UNIFORMS	2,100	2,100	2,100	0
010450-53560	GAS & OIL	14,000	11,557	11,557	15,881
010450-53750	SMALL EQUIPMENT	0	0	0	80
Total Supplies & Materials		18,600	15,780	15,780	19,595
010450-54030	TRAINING & EDUCATION	750	750	750	664
010450-54520	TELEPHONE	4,000	3,900	3,900	3,766
010450-54540	UTILITIES	360,000	324,656	324,656	391,527
010450-54550	REPAIRS & MAINTENANCE	140,000	136,115	136,115	138,085
010450-54555	CASUALTY LOSS REPAIRS	100,000	188,783	100,000	934,609
010450-54620	SERVICE CONTRACTS	240,000	219,232	219,232	239,522
Total Other Charges & Services		844,750	873,436	784,653	1,708,173
010450-55100	IMPROVEMENTS	80,000	91,030	80,000	63,903
010450-55250	VEHICLES	0	41,691	0	0
Total Capital Outlay		80,000	132,721	80,000	63,903
Total Expenditures		1,688,274	1,697,000	1,493,871	2,361,299

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 460: ELECTIONS

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010460-51030	PERSONNEL SALARIES	289,376	208,638	208,638	164,680
010460-51080	PART-TIME	220,000	220,000	220,000	257,245
010460-52010	SOCIAL SECURITY TAXES	36,136	29,268	29,268	19,864
010460-52020	GROUP HEALTH INSURANCE	78,900	57,840	57,840	37,950
010460-52030	RETIREMENT	28,813	19,081	19,081	15,492
010460-52031	457 DEFERRED COMP EXPENSE	1,077	1,390	1,390	1,322
010460-52040	UNEMPLOYMENT INSURANCE	446	596	596	407
010460-52050	WORKERS COMPENSATION	698	543	543	548
Total Personnel		655,446	537,356	537,356	497,508
010460-53100	OFFICE SUPPLIES	6,000	6,000	6,000	4,389
010460-53200	POSTAGE	40,000	40,000	40,000	49,078
010460-53300	OPERATING EXPENSES	15,000	15,000	15,000	10,077
Total Supplies & Materials		61,000	61,000	61,000	63,544
010460-54020	COMPUTER SERVICES	80,000	51,380	50,000	95,711
010460-54030	TRAINING & EDUCATION	6,000	6,000	6,000	2,072
010460-54080	LOCAL TRAVEL	1,000	1,000	1,000	314
010460-54200	PRINTING	37,000	27,376	20,000	12,549
010460-54550	REPAIRS & MAINTENANCE	100,000	100,000	100,000	130,270
010460-54600	EQUIPMENT RENTAL	4,000	3,500	3,500	4,820
010460-54610	PROPERTY RENTAL	2,000	2,000	2,000	1,100
Total Other Charges & Services		230,000	191,256	182,500	246,836
010460-56250	LEASE PRINCIPAL EXPENSE	2,200	2,000	2,000	1,646
Total Debt Service		2,200	2,000	2,000	1,646
Total Expenditures		948,646	791,612	782,856	809,534

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010465-53300	OPERATING EXPENDITURES	30,000	30,000	30,000	31,995
	Total Supplies & Materials	30,000	30,000	30,000	31,995
	Total Expenditures	30,000	30,000	30,000	31,995

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010501-51010	ELECTED OFFICIAL SALARIES	238,400	193,400	193,400	192,988
010501-51030	PERSONNEL SALARIES	309,309	293,883	293,883	275,305
010501-51080	PART-TIME	8,000	8,000	8,000	1,500
010501-52010	SOCIAL SECURITY TAXES	37,543	35,100	35,100	32,880
010501-52020	GROUP HEALTH INSURANCE	78,900	72,300	72,300	64,400
010501-52030	RETIREMENT	55,856	45,834	45,834	45,280
010501-52031	457 DEFERRED COMP EXPENSE	15,350	17,223	17,223	16,997
010501-52040	UNEMPLOYMENT INSURANCE	278	430	430	428
010501-52050	WORKERS COMPENSATION	762	643	643	609
Total Personnel		744,398	666,813	666,813	630,387
010501-53100	OFFICE SUPPLIES	1,400	1,400	1,400	1,042
010501-53200	POSTAGE	350	350	350	295
010501-53300	OPERATING EXPENSES	16,000	16,000	16,000	13,111
010501-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		17,750	17,750	17,750	14,448
010501-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,465
010501-54247	INTERPRETERS	2,500	2,500	2,500	2,404
010501-54250	APPOINTED LEGAL COUNSEL	170,000	150,000	150,000	161,202
010501-54260	CIVIL APPOINTMENTS & COSTS	78,000	78,009	78,009	71,400
010501-54270	OTHER CIVIL COURT COSTS	7,500	7,400	7,400	7,801
010501-54520	TELEPHONE	800	800	800	603
010501-54600	EQUIPMENT RENTAL	150	150	150	118
Total Other Charges & Services		261,950	241,859	241,859	245,646
010501-56250	LEASE PRINCIPAL EXPENSE	300	150	150	158
Total Debt Service		300	150	150	158
Total Expenditures		1,024,398	926,572	926,572	890,639

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010502-51010	ELECTED OFFICIAL SALARIES	192,900	157,000	157,000	156,588
010502-51030	PERSONNEL SALARIES	240,578	229,216	229,216	217,064
010502-51080	PART-TIME	8,000	8,000	8,000	3,994
010502-52010	SOCIAL SECURITY TAXES	30,874	27,757	27,757	26,691
010502-52020	GROUP HEALTH INSURANCE	63,120	57,840	57,840	55,200
010502-52030	RETIREMENT	43,732	35,271	35,271	35,696
010502-52031	457 DEFERRED COMP EXPENSE	7,368	2,025	2,025	8,911
010502-52040	UNEMPLOYMENT INSURANCE	218	338	338	342
010502-52050	WORKERS COMPENSATION	605	511	511	490
Total Personnel		587,395	517,958	517,958	504,976
010502-53100	OFFICE SUPPLIES	1,000	800	800	601
010502-53200	POSTAGE	1,300	1,000	1,000	1,376
010502-53300	OPERATING EXPENSES	3,500	3,500	3,500	1,647
010502-53750	SMALL EQUIPMENT	2,000	2,500	2,500	757
Total Supplies & Materials		7,800	7,800	7,800	4,381
010502-54030	TRAINING & EDUCATION	2,000	2,000	2,000	2,074
010502-54200	PRINTING	800	800	800	633
010502-54247	INTERPRETERS	6,000	6,000	6,000	8,278
010502-54250	APPOINTED LEGAL COUNSEL	170,000	150,000	150,000	142,579
010502-54260	CIVIL APPOINTMENTS & COSTS	28,500	28,000	28,000	34,150
010502-54265	VISITING JUDGES TRAVEL	500	500	500	0
010502-54280	CPS APPOINTMENTS	20,000	37,500	37,500	0
010502-54520	TELEPHONE	550	550	550	460
010502-54600	EQUIPMENT RENTAL	150	200	200	120
Total Other Charges & Services		228,500	225,550	225,550	188,294
010502-56250	LEASE PRINCIPAL EXPENSE	300	200	200	158
Total Debt Service		300	200	200	158
Total Expenditures		823,995	751,508	751,508	697,809

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010505-51030	PERSONNEL SALARIES	247,993	237,441	237,441	222,268
010505-51080	PART-TIME	10,000	10,000	10,000	11,530
010505-52010	SOCIAL SECURITY TAXES	17,951	17,402	17,402	16,351
010505-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	43,700
010505-52030	RETIREMENT	24,601	21,956	21,956	21,143
010505-52031	457 DEFERRED COMP EXPENSE	0	4,237	4,237	4,453
010505-52040	UNEMPLOYMENT INSURANCE	227	352	352	363
010505-52050	WORKERS COMPENSATION	354	320	320	303
Total Personnel		348,466	335,088	335,088	320,111
010505-53100	OFFICE SUPPLIES	2,000	1,400	1,400	1,176
010505-53200	POSTAGE	400	400	400	291
010505-53300	OPERATING EXPENSES	15,000	15,000	15,000	13,380
010505-53750	SMALL EQUIPMENT	1,000	800	800	0
Total Supplies & Materials		18,400	17,600	17,600	14,847
010505-54030	TRAINING & EDUCATION	700	700	700	75
010505-54200	PRINTING	800	800	800	633
010505-54247	INTERPRETERS	7,500	7,500	7,500	18,514
010505-54250	APPOINTED LEGAL COUNSEL	400,000	420,000	420,000	264,679
010505-54260	CIVIL APPOINTMENTS & COSTS	2,000	2,000	2,000	527
010505-54265	VISITING JUDGES TRAVEL	500	400	400	552
010505-54270	OTHER CIVIL COURT COSTS	1,000	4,000	4,000	83
010505-54280	CPS APPOINTMENTS	80,000	37,500	37,500	78,274
010505-54490	MISCELLANEOUS	3,500	3,500	3,500	3,169
010505-54520	TELEPHONE	750	750	750	460
010505-54600	EQUIPMENT RENTAL	100	150	150	(24)
Total Other Charges & Services		496,850	477,300	477,300	366,942
010505-56250	LEASE PRINCIPAL EXPENSE	1,000	1,000	1,000	775
Total Debt Service		1,000	1,000	1,000	775
Total Expenditures		864,716	830,988	830,988	702,675



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010506-51030	PERSONNEL SALARIES	456,189	293,442	293,442	273,253
010506-51080	PART-TIME	35,000	35,000	35,000	34,111
010506-52010	SOCIAL SECURITY TAXES	35,611	23,297	23,297	21,798
010506-52020	GROUP HEALTH INSURANCE	78,900	57,840	57,840	52,900
010506-52030	RETIREMENT	46,222	27,739	27,739	26,522
010506-52031	457 DEFERRED COMP EXPENSE	9,752	11,884	11,884	10,899
010506-52040	UNEMPLOYMENT INSURANCE	430	467	467	474
010506-52050	WORKERS COMPENSATION	564	426	426	399
Total Personnel		662,668	450,095	450,095	420,356
010506-53100	OFFICE SUPPLIES	1,150	1,150	1,150	1,677
010506-53200	POSTAGE	400	400	400	289
010506-53300	OPERATING EXPENSES	3,400	3,400	3,400	3,019
010506-53750	SMALL EQUIPMENT	2,750	3,850	3,850	1,615
Total Supplies & Materials		7,700	8,800	8,800	6,600
010506-54030	TRAINING & EDUCATION	2,700	2,700	2,700	3,289
010506-54200	PRINTING	630	630	630	633
010506-54247	INTERPRETERS	2,500	2,500	2,500	18,365
010506-54250	APPOINTED LEGAL COUNSEL	400,000	420,000	420,000	194,847
010506-54260	CIVIL APPOINTMENTS & COSTS	4,000	2,150	2,150	4,194
010506-54265	VISITING JUDGES TRAVEL	500	63	63	0
010506-54270	OTHER CIVIL COURT COSTS	7,500	1,950	1,950	1,958
010506-54280	CPS APPOINTMENTS	80,000	100,000	100,000	37,429
010506-54490	MISCELLANEOUS	3,500	3,500	3,500	3,170
010506-54520	TELEPHONE	600	600	600	101
010506-54600	EQUIPMENT RENTAL	50	50	50	18
Total Other Charges & Services		501,980	534,143	534,143	264,004
010506-56250	LEASE PRINCIPAL EXPENSE	1,000	600	600	633
Total Debt Service		1,000	600	600	633
Total Expenditures		1,173,348	993,638	993,638	691,593

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010508-51030	PERSONNEL SALARIES	258,727	243,984	243,984	227,023
010508-51080	PART-TIME	10,000	10,000	10,000	7,320
010508-52010	SOCIAL SECURITY TAXES	19,337	18,587	18,587	17,113
010508-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	41,400
010508-52030	RETIREMENT	26,485	23,103	23,103	21,959
010508-52031	457 DEFERRED COMP EXPENSE	8,255	10,317	10,317	8,315
010508-52040	UNEMPLOYMENT INSURANCE	235	361	361	363
010508-52050	WORKERS COMPENSATION	368	330	330	304
Total Personnel		370,747	350,062	350,062	323,797
010508-53100	OFFICE SUPPLIES	2,000	1,600	1,600	1,775
010508-53200	POSTAGE	461	461	461	382
010508-53300	OPERATING EXPENSES	2,500	2,500	2,500	2,975
010508-53750	SMALL EQUIPMENT	1,000	1,000	1,000	1,425
Total Supplies & Materials		5,961	5,561	5,561	6,557
010508-54030	TRAINING & EDUCATION	3,125	3,125	3,125	2,049
010508-54247	INTERPRETERS	7,200	7,200	7,200	14,197
010508-54250	APPOINTED LEGAL COUNSEL	400,000	420,000	420,000	272,807
010508-54260	CIVIL APPOINTMENTS & COSTS	1,650	1,650	1,650	1,260
010508-54265	VISITING JUDGES TRAVEL	500	200	200	613
010508-54270	OTHER INDIGENT COURT COSTS	1,000	850	850	167
010508-54280	CPS APPOINTMENTS	80,000	37,500	37,500	31,602
010508-54490	MISCELLANEOUS	3,500	3,500	3,500	3,170
010508-54520	TELEPHONE	500	500	500	317
010508-54600	EQUIPMENT RENTAL	50	50	50	12
Total Other Charges & Services		497,525	474,575	474,575	327,032
010508-56250	LEASE PRINCIPAL EXPENSE	1,000	700	700	1,031
Total Debt Service		1,000	700	700	1,031
Total Expenditures		875,233	830,898	830,898	658,417

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010511-51010	ELECTED OFFICIAL SALARIES	95,638	91,085	91,085	86,747
010511-51030	PERSONNEL SALARIES	196,881	145,203	145,203	134,040
010511-52010	SOCIAL SECURITY TAXES	21,012	16,545	16,545	15,529
010511-52020	GROUP HEALTH INSURANCE	78,900	57,840	57,840	55,200
010511-52030	RETIREMENT	29,018	21,467	21,467	20,601
010511-52040	UNEMPLOYMENT INSURANCE	172	207	207	207
010511-52050	WORKERS COMPENSATION	402	307	307	287
Total Personnel		422,023	332,654	332,654	312,611
010511-53100	OFFICE SUPPLIES	6,000	3,500	3,500	2,866
010511-53200	POSTAGE	6,000	5,050	5,050	3,664
010511-53300	OPERATING EXPENSES	750	500	500	490
010511-53750	SMALL EQUIPMENT	9,500	6,650	6,650	0
Total Supplies & Materials		22,250	15,700	15,700	7,020
010511-54000	PROFESSIONAL SERVICES	90,000	67,500	67,500	56,626
010511-54030	TRAINING & EDUCATION	10,500	5,500	5,500	1,164
010511-54080	LOCAL TRAVEL	1,500	1,500	1,500	525
010511-54200	PRINTING	300	100	100	45
010511-54520	TELEPHONE	135	135	135	573
010511-54600	EQUIPMENT RENTAL	100	50	50	(31)
Total Other Charges & Services		102,535	74,785	74,785	58,902
010511-56250	LEASE PRINCIPAL EXPENSE	1,600	1,400	1,400	1,446
010511-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		1,600	1,450	1,450	1,446
Total Expenditures		548,408	424,589	424,589	379,979

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010512-51010	ELECTED OFFICIAL SALARIES	90,930	85,771	85,771	81,641
010512-51030	PERSONNEL SALARIES	112,587	102,540	102,540	98,112
010512-51080	PART-TIME	30,160	0	0	0
010512-52010	SOCIAL SECURITY TAXES	16,325	13,060	13,060	12,404
010512-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	41,400
010512-52030	RETIREMENT	23,637	17,259	17,259	16,922
010512-52031	457 DEFERRED COMP EXPENSE	4,603	1,666	1,666	1,600
010512-52040	UNEMPLOYMENT INSURANCE	125	146	146	152
010512-52050	WORKERS COMPENSATION	320	244	244	233
Total Personnel		326,027	264,066	264,066	252,464
010512-53100	OFFICE SUPPLIES	4,000	4,000	4,000	3,356
010512-53200	POSTAGE	4,000	4,000	4,000	1,955
010512-53300	OPERATING EXPENSES	2,000	2,000	2,000	991
Total Supplies & Materials		14,300	10,000	10,000	6,302
010512-54000	PROFESSIONAL SERVICES	70,000	57,500	57,500	63,198
010512-54030	TRAINING & EDUCATION	6,500	5,000	5,000	4,357
010512-54080	LOCAL TRAVEL	4,000	4,000	4,000	1,755
010512-54200	PRINTING	500	500	500	0
010512-54520	TELEPHONE	3,135	3,135	3,135	3,622
010512-54600	EQUIPMENT RENTAL	400	50	50	(33)
Total Other Charges & Services		84,535	70,185	70,185	72,899
010512-56250	LEASE PRINCIPAL EXPENSE	800	1,300	1,300	647
010512-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		800	1,350	1,350	647
Total Expenditures		425,662	345,601	345,601	332,312

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010513-51010	ELECTED OFFICIAL SALARIES	85,680	73,620	73,620	67,520
010513-51030	PERSONNEL SALARIES	52,833	50,277	50,277	44,978
010513-51080	PART-TIME	52,992	36,529	25,229	20,175
010513-52010	SOCIAL SECURITY TAXES	13,547	11,933	10,433	9,195
010513-52020	GROUP HEALTH INSURANCE	31,560	28,920	28,920	27,600
010513-52030	RETIREMENT	19,427	15,400	14,000	12,795
010513-52031	457 DEFERRED COMP EXPENSE	4,338	4,969	4,969	4,558
010513-52040	UNEMPLOYMENT INSURANCE	92	108	108	101
010513-52050	WORKERS COMPENSATION	261	193	193	172
Total Personnel		260,730	221,949	207,749	187,094
010513-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,879
010513-53200	POSTAGE	800	800	800	593
010513-53300	OPERATING EXPENSES	1,500	1,500	1,500	1,051
010513-53750	SMALL EQUIPMENT	4,100	0	0	0
Total Supplies & Materials		9,400	5,300	5,300	4,523
010513-54000	PROFESSIONAL SERVICES	70,000	67,500	67,500	71,002
010513-54030	TRAINING & EDUCATION	3,000	3,000	3,000	462
010513-54080	LOCAL TRAVEL	5,000	5,000	5,000	2,789
010513-54200	PRINTING	150	150	150	0
010513-54520	TELEPHONE	2,435	2,435	2,435	1,591
010513-54540	UTILITIES	4,700	4,700	4,700	5,509
Total Other Charges & Services		85,285	82,785	82,785	81,353
Total Expenditures		355,415	310,034	295,834	272,970

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010514-51010	ELECTED OFFICIAL SALARIES	84,000	72,000	72,000	66,008
010514-51030	PERSONNEL SALARIES	99,000	49,917	49,917	46,683
010514-51080	PART-TIME	0	22,090	22,090	18,601
010514-52010	SOCIAL SECURITY TAXES	13,395	10,467	10,467	9,931
010514-52020	GROUP HEALTH INSURANCE	47,340	28,920	28,920	27,600
010514-52030	RETIREMENT	18,154	13,083	13,083	12,250
010514-52040	UNEMPLOYMENT INSURANCE	86	102	102	101
010514-52050	WORKERS COMPENSATION	251	187	187	170
Total Personnel		262,226	196,766	196,766	181,344
010514-53100	OFFICE SUPPLIES	2,500	2,700	2,700	1,136
010514-53200	POSTAGE	1,200	800	800	1,057
010514-53300	OPERATING EXPENSES	1,000	1,000	1,000	728
Total Supplies & Materials		4,700	4,500	4,500	2,921
010514-54000	PROFESSIONAL SERVICES	60,000	47,500	47,500	35,914
010514-54030	TRAINING & EDUCATION	6,000	6,000	6,000	2,932
010514-54080	LOCAL TRAVEL	5,000	6,000	6,000	1,125
010514-54200	PRINTING	251	251	251	0
010514-54520	TELEPHONE	2,135	2,135	2,135	2,338
010514-54540	UTILITIES	4,500	4,500	4,500	5,718
010514-54600	EQUIPMENT RENTAL	50	0	0	399
Total Other Charges & Services		77,936	66,386	66,386	48,426
010514-56250	LEASE PRINCIPAL EXPENSE	700	920	920	687
Total Debt Service		700	920	920	687
Total Expenditures		345,562	268,572	268,572	233,378

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010521-51010	ELECTED OFFICIAL SALARIES	74,785	71,212	71,212	63,030
010521-51030	PERSONNEL SALARIES	61,114	58,204	58,204	0
010521-51080	PART-TIME	0	0	0	40,455
010521-52010	SOCIAL SECURITY TAXES	10,309	9,852	9,852	7,852
010521-52020	GROUP HEALTH INSURANCE	31,560	28,920	28,920	13,800
010521-52030	RETIREMENT	13,856	12,194	12,194	10,053
010521-52031	457 DEFERRED COMP EXPENSE	3,786	4,807	4,807	4,254
010521-52040	UNEMPLOYMENT INSURANCE	54	83	83	63
010521-52050	WORKERS COMPENSATION	1,870	1,881	1,881	1,505
Total Personnel		197,334	187,153	187,153	141,012
010521-53100	OFFICE SUPPLIES	1,200	1,000	1,000	386
010521-53300	OPERATING EXPENSES	1,422	1,422	1,422	749
010521-53400	UNIFORMS	750	0	0	0
010521-53560	GAS & OIL	5,500	4,000	4,000	3,620
010521-53585	VEHICLE MAINTENANCE	5,000	4,000	4,000	1,880
010521-53750	SMALL EQUIPMENT	9,000	19,667	4,000	2,743
Total Supplies & Materials		22,872	30,089	14,422	9,378
010521-54520	TELEPHONE	1,000	1,000	1,000	1,233
Total Other Charges & Services		1,000	1,000	1,000	1,233
010521-55200	EQUIPMENT	0	21,080	0	0
010521-55250	VEHICLES	0	65,216	0	150
Total Capital Outlay		0	86,296	0	150
Total Expenditures		221,206	304,538	202,575	151,773

**GRAYSON COUNTY, TEXAS**  
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DEPT 522: CONSTABLE #2

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010522-51010	ELECTED OFFICIAL SALARIES	74,485	71,212	71,212	60,100
010522-51080	PART-TIME	40,716	0	0	0
010522-52010	SOCIAL SECURITY TAXES	8,771	4,827	4,827	4,011
010522-52020	GROUP HEALTH INSURANCE	15,780	14,460	14,460	13,800
010522-52030	RETIREMENT	11,594	6,906	6,906	5,986
010522-52031	457 DEFERRED COMP EXPENSE	1,676	4,807	4,807	4,057
010522-52040	UNEMPLOYMENT INSURANCE	36	0	0	0
010522-52050	WORKERS COMPENSATION	1,585	1,035	1,035	874
Total Personnel		154,643	103,247	103,247	88,828
010522-53100	OFFICE SUPPLIES	1,500	1,000	1,000	501
010522-53300	OPERATING EXPENSES	2,000	1,500	1,500	626
010522-53400	UNIFORMS	750	0	0	0
010522-53560	GAS & OIL	4,000	4,000	4,000	1,603
010522-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	159
010522-53750	SMALL EQUIPMENT	4,100	12,018	542	0
Total Supplies & Materials		13,850	20,018	8,542	2,889
010522-54520	TELEPHONE	500	500	500	360
Total Other Charges & Services		500	500	500	360
010522-55200	EQUIPMENT	0	10,540	0	0
Total Capital Outlay		0	10,540	0	0
Total Expenditures		168,993	134,305	112,289	92,077



**GRAYSON COUNTY, TEXAS**  
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DEPT 523: CONSTABLE #3

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010523-51010	ELECTED OFFICIAL SALARIES	75,025	71,452	71,452	57,523
010523-52010	SOCIAL SECURITY TAXES	5,497	4,564	4,564	3,556
010523-52020	GROUP HEALTH INSURANCE	15,780	14,460	14,460	13,800
010523-52030	RETIREMENT	7,819	6,930	6,930	5,730
010523-52031	457 DEFERRED COMP EXPENSE	3,798	4,823	4,823	3,883
010523-52050	WORKERS COMPENSATION	1,032	1,038	1,038	836
Total Personnel		108,951	103,267	103,267	85,328
010523-53100	OFFICE SUPPLIES	150	150	150	73
010523-53300	OPERATING EXPENSES	500	500	500	421
010523-53400	UNIFORMS	750	700	700	0
010523-53560	GAS & OIL	2,500	1,100	1,100	2,728
010523-53585	VEHICLE MAINTENANCE	200	200	200	709
010523-53750	SMALL EQUIPMENT	1,000	4,490	0	0
Total Supplies & Materials		5,100	7,140	2,650	3,931
010523-54520	TELEPHONE	750	750	750	360
Total Other Charges & Services		750	750	750	360
010523-55200	EQUIPMENT	0	10,540	0	0
010523-55250	VEHICLES	0	0	0	0
Total Capital Outlay		0	10,540	0	0
Total Expenditures		114,801	121,697	106,667	89,619

**GRAYSON COUNTY, TEXAS**  
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DEPT 524: CONSTABLE #4

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010524-51010	ELECTED OFFICIAL SALARIES	74,785	71,212	71,212	57,283
010524-52010	SOCIAL SECURITY TAXES	4,994	4,771	4,771	3,716
010524-52020	GROUP HEALTH INSURANCE	15,780	14,460	14,460	13,800
010524-52030	RETIREMENT	7,794	6,906	6,906	5,706
010524-52031	457 DEFERRED COMP EXPENSE	3,786	4,807	4,807	3,867
010524-52050	WORKERS COMPENSATION	1,029	1,035	1,035	833
Total Personnel		108,168	103,191	103,191	85,205
010524-53100	OFFICE SUPPLIES	500	500	500	317
010524-53300	OPERATING EXPENSES	1,000	1,000	1,000	521
010524-53400	UNIFORMS	750	0	0	0
010524-53560	GAS & OIL	3,500	3,500	3,500	2,764
010524-53585	VEHICLE MAINTENANCE	975	975	975	2,598
010524-53750	SMALL EQUIPMENT	650	4,490	0	0
Total Supplies & Materials		7,375	10,465	5,975	6,200
010524-54520	TELEPHONE	1,000	1,000	1,000	862
Total Other Charges & Services		1,000	1,000	1,000	862
010524-55200	EQUIPMENT	0	10,540	0	0
010524-55250	VEHICLES	73,815	0	0	0
Total Capital Outlay		73,815	10,540	0	0
Total Expenditures		190,358	125,196	110,166	92,267

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010530-51010	ELECTED OFFICIAL SALARIES	104,248	99,267	99,267	94,520
010530-51030	PERSONNEL SALARIES	627,459	597,415	597,415	540,719
010530-51080	PART-TIME	29,044	27,657	27,657	22,105
010530-52010	SOCIAL SECURITY TAXES	56,134	53,951	53,951	48,838
010530-52020	GROUP HEALTH INSURANCE	187,528	171,488	171,488	155,250
010530-52030	RETIREMENT	77,238	67,862	67,862	63,304
010530-52031	457 DEFERRED COMP EXPENSE	17,830	22,639	22,639	21,142
010530-52040	UNEMPLOYMENT INSURANCE	572	897	897	870
010530-52050	WORKERS COMPENSATION	1,046	944	944	853
Total Personnel		1,101,099	1,042,120	1,042,120	947,601
010530-53100	OFFICE SUPPLIES	6,000	4,000	4,000	2,800
010530-53200	POSTAGE	39,000	39,000	39,000	40,627
010530-53300	OPERATING EXPENSES	7,000	6,000	6,000	3,481
010530-53360	PASSPORT SUPPLY EXPENSES	5,000	5,000	5,000	5,771
010530-53750	SMALL EQUIPMENT	4,000	4,040	4,040	636
Total Supplies & Materials		61,000	58,040	58,040	53,315
010530-54030	TRAINING & EDUCATION	6,000	5,000	5,000	4,697
010530-54200	PRINTING	2,000	2,000	2,000	1,648
010530-54285	JURY COSTS	145,000	100,000	100,000	137,361
010530-54520	TELEPHONE	1,100	1,100	1,100	360
010530-54540	UTILITIES	4,000	4,000	4,000	3,158
010530-54550	REPAIRS & MAINTENANCE	2,000	0	0	0
010530-54600	EQUIPMENT RENTAL	2,000	500	500	1,633
Total Other Charges & Services		162,100	112,600	112,600	148,857
010530-56250	LEASE PRINCIPAL EXPENSE	2,000	3,400	3,400	1,824
Total Debt Service		2,000	3,400	3,400	1,824
Total Expenditures		1,326,199	1,216,160	1,216,160	1,151,597

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010535-51030	PERSONNEL SALARIES	168,513	160,482	160,482	135,258
010535-52010	SOCIAL SECURITY TAXES	12,855	12,242	12,242	10,298
010535-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	34,500
010535-52030	RETIREMENT	16,841	14,726	14,726	12,792
010535-52031	457 DEFERRED COMP EXPENSE	1,258	1,596	1,596	1,916
010535-52040	UNEMPLOYMENT INSURANCE	147	229	229	210
010535-52050	WORKERS COMPENSATION	232	208	208	176
Total Personnel		247,186	232,863	232,863	195,150
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,191
010535-53200	POSTAGE	3,000	3,000	3,000	2,968
010535-53300	OPERATING EXPENSES	5,000	10,600	10,600	0
010535-53400	UNIFORMS	500	500	500	468
010535-53750	SMALL EQUIPMENT	1,910	0	0	0
Total Supplies & Materials		13,410	17,100	17,100	5,627
010535-54030	TRAINING & EDUCATION	3,000	2,854	2,854	150
010535-54200	PRINTING	1,000	500	500	546
Total Other Charges & Services		4,000	3,354	3,354	696
Total Expenditures		264,596	253,317	253,317	201,473

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010540-51010	ELECTED OFFICIAL SALARIES	18,900	18,000	18,000	18,040
010540-51030	PERSONNEL SALARIES	2,788,404	2,616,023	2,616,023	2,390,972
010540-51080	PART-TIME	83,180	52,082	52,082	34,224
010540-52010	SOCIAL SECURITY TAXES	214,305	198,620	198,620	180,929
010540-52020	GROUP HEALTH INSURANCE	469,234	433,486	433,486	408,645
010540-52030	RETIREMENT	290,420	254,248	254,248	238,350
010540-52031	457 DEFERRED COMP EXPENSE	37,163	82,474	82,474	79,207
010540-52040	UNEMPLOYMENT INSURANCE	2,515	3,849	3,849	3,806
010540-52050	WORKERS COMPENSATION	2,285	1,753	1,753	1,656
Total Personnel		3,906,406	3,660,535	3,660,535	3,355,829
010540-53100	OFFICE SUPPLIES	14,500	14,500	14,500	6,939
010540-53200	POSTAGE	2,500	2,500	2,500	2,240
010540-53300	OPERATING EXPENSES	45,000	40,000	40,000	34,112
010540-53560	GAS & OIL	10,000	8,500	8,500	8,841
010540-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	1,019
010540-53585	VEHICLE MAINTENANCE	5,500	5,500	5,500	7,005
010540-53750	SMALL EQUIPMENT	49,503	0	0	0
Total Supplies & Materials		127,003	71,000	71,000	60,156

**GRAYSON COUNTY, TEXAS**  
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DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010540-54030	TRAINING & EDUCATION	34,500	20,500	20,500	16,601
010540-54200	PRINTING	5,000	4,000	4,000	3,767
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	33,800	33,800	18,400
010540-54270	OTHER COURT COSTS	26,000	26,000	26,000	264
010540-54520	TELEPHONE	1,300	1,300	1,300	1,066
010540-54600	EQUIPMENT RENTAL	4,000	4,000	4,000	2,851
Total Other Charges & Services		104,600	89,600	89,600	42,949
010540-55250	VEHICLES	85,276	0	0	0
Total Capital Outlay		85,276	0	0	0
010540-56250	LEASE PRINCIPAL EXPENSE	5,500	4,400	4,400	4,183
Total Debt Service		5,500	4,400	4,400	4,183
Total Expenditures		4,228,785	3,825,535	3,825,535	3,463,117

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
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DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010545-54675	JUVENILE PROBATION FUNDING	2,209,671	2,022,779	2,022,779	1,507,729
	Total Other Charges & Services	2,209,671	2,022,779	2,022,779	1,507,729
	Total Expenditures	2,209,671	2,022,779	2,022,779	1,507,729

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010550-51010	ELECTED OFFICIAL SALARIES	129,788	123,576	123,576	117,622
010550-51030	PERSONNEL SALARIES	4,994,183	4,317,095	4,267,095	3,661,774
010550-51050	COMPENSATORY TIME	65,000	55,000	55,000	84,931
010550-51060	OVERTIME	37,500	37,500	37,500	32,733
010550-51080	PART-TIME	0	30,160	30,160	21,995
010550-52010	SOCIAL SECURITY TAXES	372,316	324,778	320,893	285,306
010550-52020	GROUP HEALTH INSURANCE	946,800	836,270	824,220	686,314
010550-52030	RETIREMENT	514,413	413,919	409,127	372,959
010550-52031	457 DEFERRED COMP EXPENSE	61,641	85,933	82,436	77,004
010550-52040	UNEMPLOYMENT INSURANCE	4,372	6,188	6,124	5,917
010550-52050	WORKERS COMPENSATION	63,966	59,415	58,703	52,928
Total Personnel		7,189,979	6,289,834	6,214,834	5,399,483
010550-53100	OFFICE SUPPLIES	17,000	15,000	15,000	13,567
010550-53200	POSTAGE	4,500	4,200	4,200	3,824
010550-53300	OPERATING EXPENSES	157,300	135,246	135,246	152,801
010550-53400	UNIFORMS	90,000	84,231	71,748	61,399
010550-53410	AMMUNITION	50,000	50,000	50,000	52,569
010550-53560	GAS & OIL	218,773	218,773	218,773	226,911
010550-53585	VEHICLE MAINTENANCE	140,000	149,735	140,000	230,796
010550-53750	SMALL EQUIPMENT	74,645	74,437	74,437	14,275
Total Supplies & Materials		752,218	731,622	709,404	756,142
010550-54030	TRAINING & EDUCATION	70,000	80,327	75,000	68,638
010550-54200	PRINTING	2,500	2,500	2,500	225
010550-54520	TELEPHONE	95,000	95,000	95,000	72,700
010550-54540	UTILITIES	11,000	11,000	11,000	12,122



**GRAYSON COUNTY, TEXAS**  
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**2026 Proposed Budget**

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010550-54550	REPAIRS & MAINTENANCE	6,040	3,000	3,000	90
010550-54600	EQUIPMENT RENTAL	72,000	58,860	58,860	54,980
010550-54610	PROPERTY RENTAL	10,100	9,752	9,752	5,253
Total Other Charges & Services		266,640	260,439	255,112	214,008
010550-55200	EQUIPMENT	0	27,883	18,905	27,998
010550-55250	VEHICLES	0	815,467	0	364,997
010550-55260	VEHICLE ACCESSORIES	31,530	138,951	0	55,278
010550-55350	COMMUNICATIONS EQUIPMENT	18,737	0	0	90,399
Total Capital Outlay		50,267	982,301	18,905	538,672
010550-56250	LEASE PRINCIPAL EXPENSE	3,000	3,200	3,200	2,852
010550-56275	IT SUBSCRIPTION PRINCIPAL EXPENSE	86,400	91,080	91,080	81,930
010550-56675	IT SUBSCRIPTION INTEREST EXPENSE	4,700	0	0	9,149
Total Debt Service		94,100	94,280	94,280	93,931
Total Expenditures		8,353,204	8,358,476	7,292,535	7,002,236

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
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DEPT 557: FIRE MARSHAL

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010557-51030	PERSONNEL SALARIES	255,350	168,629	168,629	160,705
010557-51050	COMPENSATORY TIME	3,000	3,000	3,000	0
010557-52010	SOCIAL SECURITY TAXES	18,522	11,985	11,985	11,632
010557-52020	GROUP HEALTH INSURANCE	47,340	28,920	28,920	25,440
010557-52030	RETIREMENT	25,954	16,039	16,039	15,702
010557-52031	457 DEFERRED COMP EXPENSE	6,288	7,916	7,916	7,547
010557-52040	UNEMPLOYMENT INSURANCE	223	241	241	249
010557-52050	WORKERS COMPENSATION	3,514	2,450	2,450	2,337
Total Personnel		360,191	239,180	239,180	223,612
010557-53100	OFFICE SUPPLIES	900	500	500	596
010557-53200	POSTAGE	100	100	100	1
010557-53300	OPERATING EXPENSES	2,000	1,500	1,500	2,192
010557-53400	UNIFORMS	1,950	1,950	1,950	1,817
010557-53410	AMMUNITION	500	500	500	316
010557-53560	GAS & OIL	14,000	12,000	12,000	9,529
010557-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	5,369
010557-53750	SMALL EQUIPMENT	45,000	10,000	10,000	627
Total Supplies & Materials		69,450	31,550	31,550	20,447
010557-54030	TRAINING & EDUCATION	5,000	5,000	5,000	2,348
010557-54200	PRINTING	300	300	300	165
010557-54220	DUES & PUBLICATIONS	300	300	300	268
010557-54420	MEDICAL SUPPLIES	100	100	100	99
010557-54520	TELEPHONE	1,500	1,500	1,500	1,379
Total Other Charges & Services		7,200	7,200	7,200	4,259
010557-55250	VEHICLES	80,000	0	0	0
Total Capital Outlay		80,000	0	0	0
Total Expenditures		516,841	277,930	277,930	248,318

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010560-51030	PERSONNEL SALARIES	191,396	366,654	366,654	330,032
010560-51050	COMPENSATORY TIME	17,500	35,000	35,000	36,951
010560-51080	PART-TIME	22,500	45,000	45,000	53,901
010560-52010	SOCIAL SECURITY TAXES	15,338	29,605	29,605	30,336
010560-52020	GROUP HEALTH INSURANCE	47,340	86,760	86,760	75,900
010560-52030	RETIREMENT	21,419	37,854	37,854	39,704
010560-52031	457 DEFERRED COMP EXPENSE	2,023	5,007	5,007	4,926
010560-52040	UNEMPLOYMENT INSURANCE	188	588	588	654
010560-52050	WORKERS COMPENSATION	4,396	5,344	5,344	5,468
Total Personnel		322,100	611,812	611,812	577,872
010560-53100	OFFICE SUPPLIES	750	750	750	63
010560-53200	POSTAGE	25	25	25	17
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	2,395
010560-53350	JANITORIAL SUPPLIES	1,500	1,000	1,000	831
010560-53400	UNIFORMS	5,000	5,000	5,000	826
010560-53430	CHEMICAL SUPPLIES	20,000	30,000	30,000	13,562
010560-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	947
010560-53560	GAS, OIL, ETC.	3,600	3,600	3,600	3,036
010560-53570	TIRES, BATTERIES & ACCESSORIES	10,000	10,000	10,000	742
010560-53585	VEHICLE MAINTENANCE	15,000	8,000	8,000	16,200
Total Supplies & Materials		62,375	64,875	64,875	39,367
010560-54030	TRAINING & EDUCATION	15,000	15,000	15,000	4,271
010560-54220	DUES AND PUBLICATIONS	500	500	500	0
010560-54340	CONTRACT SERVICES	5,000	5,000	5,000	6,500

**GRAYSON COUNTY, TEXAS**  
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**2026 Proposed Budget**

DEPT 560: NTRA FIRE PROTECTION (continued)

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010560-54520	TELEPHONE	3,040	3,040	3,040	2,351
010560-54540	UTILITIES	9,500	9,500	9,500	10,706
010560-54560	PPE MAINTENANCE AND REPLACEMENT	12,500	10,000	10,000	8,853
	Total Other Charges & Services	45,540	43,040	43,040	32,681
010560-55200	EQUIPMENT	0	0	0	13,389
	Total Capital Outlay	0	0	0	13,389
	Total Expenditures	430,015	719,727	719,727	663,309

**GRAYSON COUNTY, TEXAS**  
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DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010565-51030	PERSONNEL SALARIES	978,513	903,016	903,016	829,885
010565-51050	COMPENSATORY TIME	15,000	20,000	20,000	8,837
010565-52010	SOCIAL SECURITY TAXES	72,102	66,787	66,787	61,895
010565-52020	GROUP HEALTH INSURANCE	236,700	216,900	216,900	186,300
010565-52030	RETIREMENT	97,686	82,606	82,606	78,841
010565-52031	457 DEFERRED COMP EXPENSE	6,246	6,226	6,226	6,151
010565-52040	UNEMPLOYMENT INSURANCE	857	1,285	1,285	1,297
010565-52050	WORKERS COMPENSATION	1,341	1,173	1,173	1,088
Total Personnel		1,408,445	1,297,993	1,297,993	1,174,294
010565-53100	OFFICE SUPPLIES	5,000	5,000	5,000	2,691
010565-53200	POSTAGE	100	100	100	0
010565-53300	OPERATING EXPENSES	3,500	2,900	2,900	2,998
010565-53400	UNIFORMS	1,600	1,572	1,572	1,786
010565-53750	SMALL EQUIPMENT	20,885	500	500	5,000
Total Supplies & Materials		31,085	10,072	10,072	12,475
010565-54000	PROFESSIONAL SERVICES	2,000	2,000	2,000	1,980
010565-54030	TRAINING & EDUCATION	10,000	10,000	10,000	9,869
010565-54200	PRINTING	50	50	50	0
010565-54520	TELEPHONE	1,000	1,000	1,000	547
010565-54530	LEASED LINES	38,874	38,874	38,874	31,411
010565-54550	REPAIRS & MAINTENANCE	126,000	6,000	6,000	1,100
010565-54600	EQUIPMENT RENTAL	0	2,265	2,265	0
010565-54610	PROPERTY RENTAL	20,100	5,700	5,700	5,521
Total Other Charges & Services		198,024	65,889	65,889	50,428
010565-55200	EQUIPMENT	17,000	0	0	0
Total Capital Outlay		17,000	0	0	0
Total Expenditures		1,654,554	1,373,954	1,373,954	1,237,197

**GRAYSON COUNTY, TEXAS**  
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DEPT 575: COUNTY JAIL

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010575-51030	PERSONNEL SALARIES	7,467,767	6,923,544	6,973,544	5,957,328
010575-51050	COMPENSATORY TIME	250,000	200,000	200,000	249,106
010575-51080	PART-TIME	105,105	131,300	131,300	72,705
010575-52010	SOCIAL SECURITY TAXES	558,244	519,636	523,521	463,918
010575-52020	GROUP HEALTH INSURANCE	1,704,240	1,535,170	1,547,220	1,231,235
010575-52030	RETIREMENT	755,791	649,319	654,111	594,776
010575-52031	457 DEFERRED COMP EXPENSE	45,978	61,567	65,064	64,587
010575-52040	UNEMPLOYMENT INSURANCE	6,630	10,111	10,175	9,781
010575-52050	WORKERS COMPENSATION	104,219	102,555	103,267	91,538
Total Personnel		10,997,974	10,133,202	10,208,202	8,734,974
010575-53100	OFFICE SUPPLIES	18,500	18,500	18,500	16,745
010575-53200	POSTAGE	1,000	1,200	1,200	1,090
010575-53300	OPERATING EXPENSES	15,000	15,000	15,000	13,312
010575-53350	JANITORIAL SUPPLIES	60,000	68,717	68,717	74,668
010575-53400	UNIFORMS	40,000	59,553	51,632	33,683
010575-53560	GAS & OIL	18,818	18,818	18,818	15,228
010575-53585	VEHICLE MAINTENANCE	10,000	11,043	8,620	16,998
010575-53660	EMPLOYEE MEDICAL	8,000	4,000	4,000	6,135
010575-53680	GROCERIES	1,255,000	1,255,000	1,255,000	1,127,192
010575-53690	KITCHEN SUPPLIES	5,000	5,000	5,000	1,331
010575-53750	SMALL EQUIPMENT	87,340	58,430	54,220	1,142
Total Supplies & Materials		1,518,658	1,515,261	1,500,707	1,307,524
010575-54000	PROFESSIONAL SERVICES	30,000	54,000	50,000	23,556
010575-54030	TRAINING & EDUCATION	50,000	51,020	51,020	38,962
010575-54050	INMATE HOUSING	500,000	500,000	500,000	440,640

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010575-54100	PRISONER TRANSPORT	50,000	60,000	60,000	56,119
010575-54200	PRINTING	200	200	200	45
010575-54520	TELEPHONE	9,008	9,008	9,008	5,850
010575-54540	UTILITIES	160,000	150,000	150,000	153,305
010575-54550	REPAIRS & MAINTENANCE	85,000	76,993	60,000	83,557
010575-54560	LIFE SYSTEM EQUIPMENT	10,000	16,655	13,000	5,630
010575-54600	EQUIPMENT RENTAL	3,500	1,000	1,000	2,346
010575-54610	PROPERTY RENTAL	0	0	0	650
Total Other Charges & Services		897,708	918,876	894,228	810,660
010575-56250	LEASE PRINCIPAL EXPENSE	2,800	2,500	2,500	2,715
Total Debt Service		2,800	2,500	2,500	2,715
Total Expenditures		13,417,140	12,569,839	12,605,637	10,855,873

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010580-51030	PERSONNEL SALARIES	843,070	673,084	673,084	515,982
010580-51050	COMPENSATORY TIME	35,000	45,000	45,000	43,316
010580-51080	PART-TIME	250,000	95,000	95,000	108,986
010580-52010	SOCIAL SECURITY TAXES	75,987	54,716	54,716	47,565
010580-52020	GROUP HEALTH INSURANCE	221,552	175,140	175,140	121,249
010580-52030	RETIREMENT	109,823	70,904	70,904	63,045
010580-52031	457 DEFERRED COMP EXPENSE	14,044	13,564	13,564	12,341
010580-52040	UNEMPLOYMENT INSURANCE	957	1,094	1,094	1,026
010580-52050	WORKERS COMPENSATION	15,027	11,088	11,088	9,590
Total Personnel		1,565,460	1,139,590	1,139,590	923,100
010580-53100	OFFICE SUPPLIES	3,500	3,500	3,500	1,653
010580-53200	POSTAGE	60	60	60	9
010580-53300	OPERATING EXPENSES	5,000	3,000	3,000	1,446
010580-53350	JANITORIAL SUPPLIES	50	50	50	0
010580-53750	SMALL EQUIPMENT	2,860	1,550	1,550	721
Total Supplies & Materials		11,470	8,160	8,160	3,829
010580-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,477
010580-54080	LOCAL TRAVEL	148	148	148	0
010580-54300	LIABILITY INSURANCE	130,000	116,000	116,000	58,001
010580-54360	HOSPITAL SERVICES	250	250	250	0
010580-54380	PHYSICIANS SERVICES	53,800	47,400	47,400	34,100
010580-54400	MENTAL HEALTH SERVICES	70,000	70,000	70,000	56,513
010580-54410	LAB & X-RAY SERVICES	6,500	6,500	6,500	9,996
010580-54415	PRESCRIPTION MEDICATIONS	30,000	30,000	30,000	18,288
010580-54420	MEDICAL SUPPLIES	19,000	19,000	19,000	15,885
010580-54435	DENTAL	30,000	30,000	30,000	24,025
010580-54440	OUT-OF-COUNTY INMATE MEDICAL	1,600	800	800	400
010580-54520	TELEPHONE	800	700	700	671
010580-54600	EQUIPMENT RENTAL	100	1,000	1,000	20
Total Other Charges & Services		345,198	324,798	324,798	219,376
010580-56250	LEASE PRINCIPAL EXPENSE	1,200	2,000	2,000	1,185
Total Debt Service		1,200	2,000	2,000	1,185
Total Expenditures		1,923,328	1,474,548	1,474,548	1,147,490



**GRAYSON COUNTY, TEXAS**  
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DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010606-51030	PERSONNEL SALARIES	158,293	141,010	141,010	74,533
010606-51080	PART-TIME	32,422	30,884	30,884	27,804
010606-52010	SOCIAL SECURITY TAXES	14,481	12,919	12,919	7,669
010606-52020	GROUP HEALTH INSURANCE	55,072	48,354	48,354	25,532
010606-52030	RETIREMENT	19,081	15,813	15,813	9,721
010606-52031	457 DEFERRED COMP EXPENSE	1,641	2,166	2,166	1,877
010606-52040	UNEMPLOYMENT INSURANCE	167	245	245	159
010606-52050	WORKERS COMPENSATION	114	84	84	161
Total Personnel		281,271	251,475	251,475	147,456
010606-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,143
010606-53200	POSTAGE	2,000	2,400	2,400	1,899
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	15
010606-53750	SMALL EQUIPMENT	100	100	100	0
Total Supplies & Materials		5,100	5,500	5,500	4,057
010606-54000	PROFESSIONAL SERVICES	42,000	41,000	41,000	6,700
010606-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,389
010606-54080	LOCAL TRAVEL	100	100	100	0
010606-54200	PRINTING	50	100	100	0
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,476,000	1,476,000	1,476,000	1,476,000
010606-54600	EQUIPMENT RENTAL	200	300	300	211
Total Other Charges & Services		1,523,350	1,522,500	1,522,500	1,484,300
010606-55185	IT SUBSCRIPTION ASSET	0	0	0	77,590
Total Capital Outlay		0	0	0	77,590
010606-56250	LEASE PRINCIPAL EXPENSE	2,800	3,000	3,000	2,813
010606-56275	IT SUBSCRIPTION PRINCIPAL EXPENSE	40,200	0	0	31,769
010606-56675	IT SUBSCRIPTION INTEREST EXPENSE	1,550	0	0	1,731
Total Debt Service		44,550	3,000	3,000	36,313
Total Expenditures		1,854,271	1,782,475	1,782,475	1,749,716

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010607-51030	PERSONNEL SALARIES	141,429	123,776	123,776	60,282
010607-52010	SOCIAL SECURITY TAXES	10,320	9,075	9,075	4,339
010607-52020	GROUP HEALTH INSURANCE	31,241	27,171	27,171	10,546
010607-52030	RETIREMENT	14,350	11,717	11,717	5,936
010607-52031	457 DEFERRED COMP EXPENSE	3,242	5,202	5,202	3,332
010607-52040	UNEMPLOYMENT INSURANCE	122	175	175	93
010607-52050	WORKERS COMPENSATION	751	368	368	179
Total Personnel		201,455	177,484	177,484	84,707
010607-53100	OFFICE SUPPLIES	1,220	1,220	1,220	781
010607-53200	POSTAGE	50	50	50	19
010607-53300	OPERATING EXPENSES	1,500	1,500	1,500	1,516
010607-53350	JANITORIAL SUPPLIES	500	500	500	360
Total Supplies & Materials		3,620	3,270	3,270	2,676
010607-54030	TRAINING & EDUCATION	4,500	4,500	4,500	1,699
010607-54080	LOCAL TRAVEL	700	700	700	167
010607-54180	ADVERTISING	125	50	50	28
010607-54200	PRINTING	20	0	0	102
010607-54220	DUES & PUBLICATIONS	2,750	2,750	2,750	2,500
010607-54520	TELEPHONE	2,500	2,500	2,500	2,277
010607-54540	UTILITIES	700	700	700	581
010607-54600	EQUIPMENT RENTAL	50	50	50	6
Total Other Charges & Services		11,345	11,250	11,250	7,360
010607-56250	LEASE PRINCIPAL EXPENSE	100	100	100	28
Total Debt Service		100	100	100	28
Total Expenditures		216,520	192,104	192,104	94,771

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010610-54855	FIRE & AMBULANCE PROTECTION	3,220,500	2,858,000	2,858,000	2,857,592
	Total Other Charges & Services	3,220,500	2,858,000	2,858,000	2,857,592
	Total Expenditures	3,220,500	2,858,000	2,858,000	2,857,592

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

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010615-51030	PERSONNEL SALARIES	249,516	187,982	187,982	172,466
010615-51050	COMPENSATORY TIME	5,000	5,000	5,000	0
010615-52010	SOCIAL SECURITY TAXES	18,951	17,763	17,763	12,754
010615-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	27,600
010615-52030	RETIREMENT	25,326	22,504	22,504	16,944
010615-52031	457 DEFERRED COMP EXPENSE	5,788	9,722	9,722	9,063
010615-52040	UNEMPLOYMENT INSURANCE	218	339	339	266
010615-52050	WORKERS COMPENSATION	342	706	706	513
Total Personnel		352,481	287,396	287,396	239,606
010615-53100	OFFICE SUPPLIES	2,420	2,420	2,420	1,741
010615-53200	POSTAGE	300	300	300	15
010615-53300	OPERATING EXPENSES	22,000	22,000	22,000	16,507
010615-53310	EOC OPERATING	4,780	4,780	4,780	4,327
010615-53560	GAS & OIL	3,350	3,350	3,350	1,455
010615-53570	TIRES, BATTERIES & ACCESSORIES	1,800	1,800	1,800	280
010615-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	10,993
010615-53750	SMALL EQUIPMENT	3,500	3,500	3,500	0
Total Supplies & Materials		39,150	39,150	39,150	35,318
010615-54000	PROFESSIONAL SERVICES	25	25	25	0
010615-54030	TRAINING & EDUCATION	6,000	6,000	6,000	5,686
010615-54035	EMC TRAVEL	4,750	4,750	4,750	2,961
010615-54080	LOCAL TRAVEL	800	800	800	736
010615-54200	PRINTING	500	500	500	0
010615-54520	TELEPHONE	7,500	7,500	7,500	6,465
010615-54550	REPAIRS & MAINTENANCE	200	200	200	0
010615-54875	INTERLOCAL PROJECTS	74,359	74,359	74,359	27,761
Total Other Charges & Services		94,134	94,134	94,134	43,609
Total Expenditures		485,765	420,680	420,680	318,533

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010620-51030	PERSONNEL SALARIES	83,232	71,455	71,455	67,083
010620-51080	PART-TIME	34,805	33,146	33,146	23,790
010620-52010	SOCIAL SECURITY TAXES	8,819	7,779	7,779	6,745
010620-52020	GROUP HEALTH INSURANCE	20,514	17,251	17,251	16,505
010620-52030	RETIREMENT	11,838	9,607	9,607	8,578
010620-52031	457 DEFERRED COMP EXPENSE	1,307	1,151	1,151	1,031
010620-52040	UNEMPLOYMENT INSURANCE	102	150	150	140
010620-52050	WORKERS COMPENSATION	2,031	2,182	2,182	1,886
Total Personnel		162,648	142,721	142,721	125,758
010620-53100	OFFICE SUPPLIES	450	300	300	115
010620-53200	POSTAGE	100	200	200	74
010620-53300	OPERATING EXPENSES	3,000	3,000	3,000	2,343
010620-53350	JANITORIAL SUPPLIES	450	600	600	437
010620-53560	GAS & OIL	4,000	4,000	4,000	3,073
010620-53570	TIRES, BATTERIES & ACCESSORIES	800	800	800	170
010620-53585	VEHICLE MAINTENANCE	850	850	850	136
Total Supplies & Materials		9,650	9,750	9,750	6,348
010620-54030	TRAINING & EDUCATION	500	1,000	1,000	0
010620-54520	TELEPHONE	1,200	1,200	1,200	1,187
010620-54540	UTILITIES	550	650	650	536
010620-54550	REPAIRS & MAINTENANCE SUPPLIES	300	300	300	22
010620-54880	ANIMAL POUND SERVICES	65,000	50,000	50,000	44,417
Total Other Charges & Services		67,550	53,150	53,150	46,162
010620-56250	LEASE PRINCIPAL EXPENSE	50	50	50	29
Total Debt Service		50	50	50	29
Total Expenditures		314,988	205,671	205,671	178,297

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 625: HUMAN SERVICES

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010625-54650	INDIGENT BURIALS	36,000	36,000	36,000	32,800
	Total Other Charges & Services	36,000	36,000	36,000	32,800
	Total Expenditures	36,000	36,000	36,000	32,800

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 630: VETERANS SERVICES

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010630-51030	PERSONNEL SALARIES	88,500	76,151	76,151	71,330
010630-51080	PART-TIME	24,224	23,076	23,076	20,102
010630-52010	SOCIAL SECURITY TAXES	8,365	7,334	7,334	6,848
010630-52020	GROUP HEALTH INSURANCE	15,780	14,460	14,460	13,800
010630-52030	RETIREMENT	11,681	9,541	9,541	9,037
010630-52031	457 DEFERRED COMP EXPENSE	5,025	5,787	5,787	5,418
010630-52040	UNEMPLOYMENT INSURANCE	98	142	142	141
010630-52050	WORKERS COMPENSATION	154	128	128	119
Total Personnel		153,827	136,619	136,619	126,795
010630-53100	OFFICE SUPPLIES	1,500	1,000	1,000	117
010630-53200	POSTAGE	500	500	500	82
010630-53300	OPERATING EXPENSES	500	500	500	221
010630-53750	SMALL EQUIPMENT	1,000	3,000	3,000	0
Total Supplies & Materials		3,500	5,000	5,000	420
010630-54030	TRAINING & EDUCATION	1,000	1,000	1,000	391
010630-54080	LOCAL TRAVEL	500	500	500	0
010630-54200	PRINTING	600	600	600	35
010630-54520	TELEPHONE	1,500	1,500	1,500	763
010630-54600	EQUIPMENT RENTAL	250	500	500	151
Total Other Charges & Services		3,850	4,100	4,100	1,340
010630-56250	LEASE PRINCIPAL EXPENSE	1,200	1,400	1,400	1,107
Total Debt Service		1,200	1,400	1,400	1,107
Total Expenditures		162,377	147,119	147,119	129,662

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010665-51030	PERSONNEL SALARIES	137,346	130,863	130,863	119,289
010665-52010	SOCIAL SECURITY TAXES	11,968	9,994	9,994	9,111
010665-52020	GROUP HEALTH INSURANCE	15,780	14,460	14,460	9,200
010665-52030	RETIREMENT	5,346	2,976	2,976	2,520
010665-52040	UNEMPLOYMENT INSURANCE	137	187	187	184
010665-52050	WORKERS COMPENSATION	74	42	42	35
Total Personnel		190,151	158,522	158,522	140,339
010665-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,849
010665-53200	POSTAGE	300	300	300	393
010665-53300	OPERATING EXPENSES	354	354	354	15
010665-53750	SMALL EQUIPMENT	2,000	2,000	2,000	0
Total Supplies & Materials		5,654	5,654	5,654	2,257
010665-54030	TRAINING & EDUCATION	4,000	4,000	4,000	5,135
010665-54080	LOCAL TRAVEL	13,000	13,000	13,000	9,728
010665-54220	DUES & PUBLICATIONS	450	450	450	0
010665-54490	MISCELLANEOUS	0	0	0	110
010665-54520	TELEPHONE	67	67	67	0
010665-54600	EQUIPMENT RENTAL	1,350	1,350	1,350	1,030
Total Other Charges & Services		18,867	18,867	18,867	16,003
010665-56250	LEASE PRINCIPAL EXPENSE	700	700	700	647
Total Debt Service		700	700	700	647
Total Expenditures		215,372	183,743	183,743	159,246



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010715-51030	PERSONNEL SALARIES	223,680	297,240	297,240	232,238
010715-52010	SOCIAL SECURITY TAXES	16,547	21,353	21,353	16,423
010715-52020	GROUP HEALTH INSURANCE	47,340	57,840	57,840	41,400
010715-52030	RETIREMENT	22,189	27,003	27,003	21,669
010715-52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010715-52040	UNEMPLOYMENT INSURANCE	197	423	423	359
010715-52050	WORKERS COMPENSATION	307	385	385	301
Total Personnel		310,260	404,244	404,244	312,390
010715-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,656
010715-53200	POSTAGE	1,000	1,000	1,000	1,008
010715-53300	OPERATING EXPENSES	8,200	8,200	8,200	838
010715-53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
Total Supplies & Materials		15,200	15,200	15,200	3,502
010715-54000	PROFESSIONAL SERVICES	211,000	125,000	125,000	125,900
010715-54030	TRAINING & EDUCATION	6,645	6,645	6,645	1,202
010715-54080	LOCAL TRAVEL	817	817	817	89
010715-54200	PRINTING	76	76	76	0
010715-54220	DUES & PUBLICATIONS	1,000	1,000	1,000	0
010715-54520	TELEPHONE	876	876	876	862
Total Other Charges & Services		220,414	134,414	134,414	128,053
Total Expenditures		545,874	553,858	553,858	443,945

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010730-51030	PERSONNEL SALARIES	159,260	151,690	151,690	144,445
010730-52010	SOCIAL SECURITY TAXES	11,763	11,075	11,075	10,609
010730-52020	GROUP HEALTH INSURANCE	47,340	43,380	43,380	41,400
010730-52030	RETIREMENT	16,404	14,486	14,486	14,167
010730-52031	457 DEFERRED COMP EXPENSE	6,107	7,754	7,754	7,384
010730-52040	UNEMPLOYMENT INSURANCE	139	217	217	223
010730-52050	WORKERS COMPENSATION	190	210	210	200
Total Personnel		241,203	228,812	228,812	218,428
010730-53100	OFFICE SUPPLIES	1,000	1,000	1,000	625
010730-53200	POSTAGE	3,200	3,200	3,200	784
010730-53300	OPERATING EXPENSES	15,445	15,445	15,445	15,509
010730-53560	GAS & OIL	4,000	4,000	4,000	2,981
010730-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	6,337
Total Supplies & Materials		28,645	28,645	28,645	26,236
010730-54030	TRAINING & EDUCATION	4,500	4,500	4,500	2,100
010730-54080	LOCAL TRAVEL	2,000	2,000	2,000	0
010730-54200	PRINTING	1,000	1,000	1,000	237
010730-54520	TELEPHONE	2,094	2,094	2,094	1,049
Total Other Charges & Services		9,594	9,594	9,594	3,386
010730-55250	VEHICLES	0	0	0	27,384
Total Capital Outlay		0	0	0	27,384
Total Expenditures		279,442	267,051	267,051	275,434

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 740: ECONOMIC DEVELOPMENT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010740-54333	TAX INCREMENT FINANCING	1,425,000	1,144,000	1,144,000	931,815
010740-54335	CH 381 ECON DEV GRANTS	409,000	396,500	396,500	6,211
Total Other Charges & Services		1,834,000	1,540,500	1,540,500	938,026
Total Expenditures		1,834,000	1,540,500	1,540,500	938,026

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2026 Proposed Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010775-56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010775-56710	AID TO OTHER GOVTS-TCC	90,000	90,000	90,000	90,000
010775-56720	AID TO OTHER GOVTS-TCOG	14,000	12,000	12,000	11,080
010775-56730	AID TO OTHER GOVTS-LIBRARIES	18,920	18,920	18,920	18,920
010775-56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010775-56745	AID TO OTHER GOVTS-TAPS	84,000	84,000	84,000	84,000
010775-56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010775-56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	15,000
Aid to Other Governments		256,420	254,420	254,420	253,500
Total Expenditures		256,420	254,420	254,420	253,500

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	576,400	215,000	205,000	107,800
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	42,313	36,646	36,646	27,572
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	62,055	62,995	62,995	59,254
Total Transfers		687,268	321,141	311,141	201,126
Total Expenditures		687,268	321,141	311,141	201,126

Total General Fund Expenditures	66,687,460	61,369,703	59,876,723	52,888,706
Excess (Deficiency) of Revenues over Expenditures	(1,320,091)	3,099,786	4,217,093	871,521
Beginning Fund Balance	19,733,042	16,633,256	16,633,256	15,761,735
Ending Fund Balance	18,412,951	19,733,042	20,850,349	16,633,256

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	105,000	80,000	80,000	88,985
	Total Intergovernmental	105,000	80,000	80,000	88,985
020-49000	INVESTMENT EARNINGS	1,000	1,500	1,500	3,069
	Total Investment Earnings	1,000	1,500	1,500	3,069
	Total Revenues	106,000	81,500	81,500	92,054
020800-57499	TRANSFER TO PUBLIC HEALTH	105,000	100,000	100,000	80,000
	Total Transfers	105,000	100,000	100,000	80,000
	Total Expenditures	105,000	100,000	100,000	80,000
	Excess (Deficiency) of Revenues over Expenditures	1,000	(18,500)	(18,500)	12,054
	Beginning Fund Balance	31,505	50,005	50,005	37,951
	Ending Fund Balance	32,505	31,505	31,505	50,005

### **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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
210-40100	CURRENT TAX COLLECTIONS	1,845,000	1,795,000	1,795,000	1,859,593
210-40150	DELINQUENT TAXES	19,000	16,000	16,000	16,455
210-40200	PENALTY & INTEREST	20,000	18,000	18,000	20,590
	Total Property Taxes	1,884,000	1,829,000	1,829,000	1,896,638
210-42350	STATE FLOOD CONTROL PAYMENTS	50,000	45,000	45,000	59,714
210-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,277
	Total Intergovernmental	94,000	89,000	89,000	106,991
210-45530	TAX ASSESSOR VEHICLE REG.	500,000	470,000	470,000	448,678
	Total Fees of Office	500,000	470,000	470,000	448,678
210-48000	COUNTY COURT FINES	60,000	50,000	50,000	70,179
210-48100	DISTRICT COURT FINES	48,000	42,000	42,000	51,527
210-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	62,340
	Total Fines	168,000	152,000	152,000	184,046
210-49000	INVESTMENT EARNINGS	50,000	10,000	10,000	94,521
	Total Investment Earnings	50,000	10,000	10,000	94,521
210-49500	SALE OF FIXED ASSETS	0	77,515	0	29,461
210-49600	DONATIONS	0	15,000	0	23,008
210-49800	CONTRACTED ROAD WORK	65,000	65,000	65,000	184,091
210-49820	CULVERTS	0	0	0	4,628
210-49950	MISCELLANEOUS REVENUE	0	0	0	25
	Total Miscellaneous Revenue	65,000	157,515	65,000	241,214
210-49980	CAPITAL LEASE PROCEEDS	0	0	0	310,893
	Total Other Financing Sources	0	0	0	310,893
	Total Revenues	2,761,000	2,707,515	2,615,000	3,282,981

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 1**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
210701-51010	ELECTED OFFICIAL SALARIES	41,339	39,659	39,659	37,754
210701-51030	PERSONNEL SALARIES	827,676	748,808	748,808	659,193
210701-51080	PART-TIME	57,304	55,178	55,178	12,288
210701-52010	SOCIAL SECURITY TAXES	68,140	60,245	60,245	50,666
210701-52020	GROUP HEALTH INSURANCE	227,232	208,224	208,224	176,870
210701-52030	RETIREMENT	87,363	73,820	73,820	67,189
210701-52031	457 DEFERRED COMP EXPENSE	11,690	24,071	24,071	23,037
210701-52040	UNEMPLOYMENT COMPENSATION	774	1,147	1,147	1,037
210701-52050	WORKERS COMPENSATION	12,147	11,792	11,792	9,765
Total Personnel		1,333,665	1,222,944	1,222,944	1,037,799
210701-53300	OPERATING EXPENSES	35,500	35,500	35,500	25,285
210701-53500	CULVERTS	20,000	20,000	20,000	16,779
210701-53510	BRIDGES	5,000	5,000	5,000	0
210701-53520	ASPHALT	100,000	0	0	0
210701-53530	ROCK	500,000	430,000	415,000	369,970
210701-53540	ROAD OILS	375,000	435,000	435,000	443,185
210701-53550	ROAD SIGNS	10,000	10,000	10,000	9,348
210701-53560	GAS, OIL, ETC.	125,000	125,000	125,000	84,306
210701-53580	PARTS	50,000	51,024	50,000	35,787
210701-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	26,891
210701-53750	SMALL EQUIPMENT	0	0	0	1,170
Total Supplies & Materials		1,245,500	1,136,524	1,120,500	1,012,721
210701-54030	TRAINING & EDUCATION	5,000	0	0	0
210701-54520	TELEPHONE	2,200	2,200	2,200	2,104
210701-54540	UTILITIES	16,000	16,000	16,000	16,078
210701-54550	REPAIRS & MAINTENANCE	55,000	55,000	30,000	28,591
210701-54600	EQUIPMENT RENTAL	30,000	60,000	60,000	45,292
Total Other Charges & Services		108,200	133,200	108,200	92,065

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 1**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
210701-55200	EQUIPMENT	300,000	132,515	80,000	383,250
210701-55250	VEHICLES	120,000	0	0	0
	Total Capital Outlay	420,000	132,515	80,000	383,250
210750-56200	DEBT SERVICE PRINCIPAL	0	160,893	160,893	150,000
210750-56600	DEBT SERVICE INTEREST	0	10,281	10,281	0
	Total Debt Service	0	171,174	171,174	150,000
	Total Expenditures	3,107,365	2,796,357	2,702,818	2,675,835
	Excess (Deficiency) of Revenues over Expenditures	(346,365)	(88,842)	(87,818)	607,146
	Beginning Fund Balance	2,028,001	2,116,843	2,116,843	1,509,697
	Ending Fund Balance	1,681,636	2,028,001	2,029,025	2,116,843

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
220-40100	CURRENT TAX COLLECTIONS	1,845,000	1,795,000	1,795,000	1,859,593
220-40150	DELINQUENT TAXES	19,000	16,000	16,000	16,455
220-40200	PENALTY & INTEREST	20,000	18,000	18,000	20,590
	Total Property Taxes	1,884,000	1,829,000	1,829,000	1,896,638
220-42350	STATE FLOOD CONTROL PAYMENTS	50,000	45,000	45,000	59,714
220-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,277
	Total Intergovernmental	94,000	89,000	89,000	106,991
220-45530	TAX ASSESSOR VEHICLE REG.	500,000	470,000	470,000	448,678
	Total Fees of Office	500,000	470,000	470,000	448,678
220-48000	COUNTY COURT FINES	60,000	50,000	50,000	70,179
220-48100	DISTRICT COURT FINES	48,000	42,000	42,000	51,527
220-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	62,340
	Total Fines	168,000	152,000	152,000	184,046
220-49000	INVESTMENT EARNINGS	30,000	10,000	10,000	50,547
	Total Investment Earnings	30,000	10,000	10,000	50,547
220-49500	SALE OF FIXED ASSETS	0	0	0	14,939
220-49800	CONTRACTED ROAD WORK	0	0	0	3,625
220-49820	CULVERTS	0	0	0	1,178
220-49900	INSURANCE PROCEEDS	0	0	0	6,952
	Total Miscellaneous Revenue	0	0	0	26,694
220-49980	CAPITAL LEASE PROCEEDS	0	0	0	374,705
	Total Other Financing Sources	0	0	0	374,705
	Total Revenues	2,676,000	2,550,000	2,550,000	3,088,299

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 2**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
220702-51010	ELECTED OFFICIAL SALARIES	41,339	39,371	39,371	37,496
220702-51030	PERSONNEL SALARIES	864,368	822,898	822,898	757,212
220702-51080	PART-TIME	51,151	48,708	48,708	26,741
220702-52010	SOCIAL SECURITY TAXES	69,478	66,727	66,727	59,950
220702-52020	GROUP HEALTH INSURANCE	227,232	208,224	208,224	184,920
220702-52030	RETIREMENT	91,413	80,162	80,162	76,115
220702-52031	457 DEFERRED COMP EXPENSE	15,786	20,070	20,070	20,845
220702-52040	UNEMPLOYMENT COMPENSATION	799	1,243	1,243	1,211
220702-52050	WORKERS COMPENSATION	12,442	12,456	12,456	11,170
Total Personnel		1,374,008	1,299,859	1,299,859	1,175,660
220702-53300	OPERATING EXPENSES	25,000	20,000	20,000	22,961
220702-53400	UNIFORMS	9,000	8,000	8,000	9,900
220702-53500	CULVERTS	55,000	15,000	15,000	16,385
220702-53510	BRIDGES	0	0	0	1,139
220702-53530	ROCK	450,000	430,000	430,000	170,692
220702-53540	ROAD OILS	350,000	302,000	302,000	639,785
220702-53550	ROAD SIGNS	7,500	7,500	7,500	6,677
220702-53560	GAS, OIL, ETC.	145,000	145,000	145,000	99,329
220702-53580	PARTS	45,000	45,000	45,000	61,518
220702-53585	VEHICLE MAINTENANCE	40,000	20,000	20,000	49,392
Total Supplies & Materials		1,126,500	992,500	992,500	1,077,778
220702-54520	TELEPHONE	3,500	3,500	3,500	2,544
220702-54540	UTILITIES	9,000	9,000	9,000	9,582
220702-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	5,103
220702-54600	EQUIPMENT RENTAL	50,000	45,000	45,000	40,483
Total Other Charges & Services		92,500	87,500	87,500	57,712

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 2**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
220702-55200	EQUIPMENT	157,500	302,500	302,500	420,456
220702-55250	VEHICLES	0	50,000	50,000	0
Total Capital Outlay		157,500	352,500	352,500	420,456
220750-56200	DEBT SERVICE PRINCIPAL	90,603	85,160	85,160	102,551
220750-56600	DEBT SERVICE INTEREST	11,948	17,391	17,391	0
Total Debt Service		102,551	102,551	102,551	102,551
Total Expenditures		2,853,059	2,834,910	2,834,910	2,834,157
Excess (Deficiency) of Revenues over Expenditures		(177,059)	(284,910)	(284,910)	254,142
Beginning Fund Balance		562,040	846,950	846,950	592,808
Ending Fund Balance		384,981	562,040	562,040	846,950

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
230-40100	CURRENT TAX COLLECTIONS	1,845,000	1,795,000	1,795,000	1,859,593
230-40150	DELINQUENT TAXES	19,000	16,000	16,000	16,455
230-40200	PENALTY & INTEREST	20,000	18,000	18,000	20,590
Total Property Taxes		1,884,000	1,829,000	1,829,000	1,896,638
230-42350	STATE FLOOD CONTROL PAYMENTS	50,000	45,000	45,000	59,714
230-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,277
Total Intergovernmental		94,000	89,000	89,000	106,991
230-45530	TAX ASSESSOR VEHICLE REG.	500,000	470,000	470,000	448,678
Total Fees of Office		500,000	470,000	470,000	448,678
230-48000	COUNTY COURT FINES	60,000	50,000	50,000	70,179
230-48100	DISTRICT COURT FINES	48,000	42,000	42,000	51,527
230-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	62,340
Total Fines		168,000	152,000	152,000	184,046
230-49000	INVESTMENT EARNINGS	30,000	10,000	10,000	74,436
Total Investment Earnings		30,000	10,000	10,000	74,436
230-49500	SALE OF FIXED ASSETS	0	29,170	0	41,857
230-49800	CONTRACTED ROAD WORK	0	59,636	0	8,545
230-49900	INSURANCE PROCEEDS	0	0	0	2,876
Total Miscellaneous Revenue		0	88,806	0	53,278
230-49980	CAPITAL LEASE PROCEEDS	0	271,909	271,909	0
Total Other Financing Sources		0	271,909	271,909	0
Total Revenues		2,676,000	2,910,715	2,821,909	2,764,067

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 3**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
230703-51010	ELECTED OFFICIAL SALARIES	41,339	39,659	39,659	37,754
230703-51030	PERSONNEL SALARIES	921,542	886,910	886,910	709,869
230703-51080	PART-TIME	76,984	29,402	29,402	17,327
230703-52010	SOCIAL SECURITY TAXES	76,634	69,454	69,454	55,359
230703-52020	GROUP HEALTH INSURANCE	243,012	222,684	222,684	184,920
230703-52030	RETIREMENT	101,703	89,486	89,486	73,495
230703-52031	457 DEFERRED COMP EXPENSE	15,300	29,000	29,000	26,575
230703-52040	UNEMPLOYMENT COMPENSATION	873	1,306	1,306	1,125
230703-52050	WORKERS COMPENSATION	13,777	13,257	13,257	10,434
Total Personnel		1,491,164	1,381,158	1,381,158	1,116,858
230703-53300	OPERATING EXPENSES	13,000	10,000	10,000	11,907
230703-53400	UNIFORMS	11,000	11,000	11,000	9,469
230703-53500	CULVERTS	40,000	40,000	40,000	33,855
230703-53510	BRIDGES	20,000	20,000	20,000	6,022
230703-53530	ROCK	440,000	415,696	400,000	385,884
230703-53540	ROAD OILS	495,000	450,000	450,000	408,448
230703-53550	ROAD SIGNS	3,300	3,000	3,000	4,691
230703-53560	GAS, OIL, ETC.	192,500	175,000	175,000	154,176
230703-53580	PARTS	55,000	50,000	50,000	52,365
230703-53585	VEHICLE MAINTENANCE	38,500	35,000	35,000	40,074
Total Supplies & Materials		1,308,300	1,209,696	1,194,000	1,106,891
230703-54520	TELEPHONE	4,500	4,500	4,500	2,417
230703-54540	UTILITIES	10,000	9,000	9,000	9,916
230703-54550	REPAIRS & MAINTENANCE	60,000	60,000	60,000	39,329
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	24,064
Total Other Charges & Services		75,500	74,500	74,500	75,726

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 3**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
230703-55200	EQUIPMENT	180,000	73,806	0	210,000
230703-55250	VEHICLES	0	100,000	100,000	0
Total Capital Outlay		180,000	173,806	100,000	210,000
230750-56200	DEBT SERVICE PRINCIPAL	0	323,089	323,089	94,093
230750-56600	DEBT SERVICE INTEREST	0	20,722	20,722	25,069
Total Debt Service		0	343,811	343,811	119,162
Total Expenditures		3,054,964	3,182,971	3,093,469	2,628,637
Excess (Deficiency) of Revenues over Expenditures		(378,964)	(272,256)	(271,560)	135,430
Beginning Fund Balance		981,084	1,253,340	1,253,340	1,117,910
Ending Fund Balance		602,120	981,084	981,780	1,253,340

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
240-40100	CURRENT TAX COLLECTIONS	1,845,000	1,795,000	1,795,000	1,859,593
240-40150	DELINQUENT TAXES	19,000	16,000	16,000	16,455
240-40200	PENALTY & INTEREST	20,000	18,000	18,000	20,590
	Total Property Taxes	1,884,000	1,829,000	1,829,000	1,896,638
240-42350	STATE FLOOD CONTROL PAYMENTS	50,000	45,000	45,000	59,714
240-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,277
	Total Intergovernmental	94,000	89,000	89,000	106,991
240-45530	TAX ASSESSOR VEHICLE REG-	500,000	470,000	470,000	448,678
	Total Fees of Office	500,000	470,000	470,000	448,678
240-48000	COUNTY COURT FINES	60,000	50,000	50,000	70,179
240-48100	DISTRICT COURT FINES	48,000	42,000	42,000	51,527
240-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	62,340
	Total Fines	168,000	152,000	152,000	184,046
240-49000	INVESTMENT EARNINGS	30,000	10,000	10,000	73,210
	Total Investment Earnings	30,000	10,000	10,000	73,210
240-49500	SALE OF FIXED ASSETS	0	0	0	3,455
240-49800	CONTRACTED ROAD WORK	0	0	0	52,130
240-49820	CULVERT SALES	70,000	100,000	100,000	78,232
240-49950	MISCELLANEOUS REVENUE	0	0	0	820
	Total Miscellaneous Revenue	70,000	100,000	100,000	134,637
240-49980	CAPITAL LEASE PROCEEDS	0	0	0	122,499
	Total Other Financing Sources	0	0	0	122,499
	Total Revenues	2,746,000	2,650,000	2,650,000	2,966,699

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 4**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
240704-51010	ELECTED OFFICIAL SALARIES	41,339	39,371	39,371	37,496
240704-51030	PERSONNEL SALARIES	911,663	859,670	859,670	700,412
240704-52010	SOCIAL SECURITY TAXES	69,575	66,297	66,297	54,000
240704-52020	GROUP HEALTH INSURANCE	258,792	237,144	237,144	186,070
240704-52030	RETIREMENT	96,026	84,674	84,674	71,357
240704-52031	457 DEFERRED COMP EXPENSE	14,911	22,234	22,234	26,832
240704-52040	UNEMPLOYMENT COMPENSATION	789	1,309	1,309	1,083
240704-52050	WORKERS COMPENSATION	12,157	13,150	13,150	9,970
Total Personnel		1,405,252	1,323,849	1,323,849	1,087,220
240704-53300	OPERATING EXPENSES	12,000	12,000	12,000	19,084
240704-53400	UNIFORMS	12,100	12,100	12,100	12,673
240704-53500	CULVERTS	80,000	111,070	100,000	49,275
240704-53510	BRIDGES	5,000	5,000	5,000	292
240704-53520	ASPHALT	75,000	75,000	75,000	0
240704-53530	ROCK	373,038	373,038	373,038	362,177
240704-53540	ROAD OILS	360,000	360,000	360,000	372,659
240704-53550	ROAD SIGNS	11,000	11,000	11,000	5,825
240704-53560	GAS, OIL, ETC-	150,000	180,000	180,000	147,073
240704-53580	PARTS	75,000	87,012	75,000	106,238
240704-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	18,336
Total Supplies & Materials		1,178,138	1,251,220	1,228,138	1,093,632

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 4**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
240704-54000	PROFESSIONAL SERVICES	5,000	5,000	5,000	0
240704-54520	TELEPHONE	8,000	8,000	8,000	6,199
240704-54540	UTILITIES	17,000	17,000	17,000	14,242
240704-54550	REPAIRS & MAINTENANCE	44,000	44,000	44,000	18,712
240704-54600	EQUIPMENT RENTAL	10,000	15,000	15,000	0
Total Other Charges & Services		84,000	89,000	89,000	39,153
240704-55200	EQUIPMENT	175,000	275,000	275,000	185,724
240704-55250	VEHICLES	0	55,000	55,000	50,600
Total Capital Outlay		175,000	330,000	330,000	236,324
240750-56200	DEBT SERVICE PRINCIPAL	114,655	129,365	129,365	178,059
240750-56600	DEBT SERVICE INTEREST	16,572	9,134	9,134	6,361
Total Debt Service		131,227	138,499	138,499	184,420
Total Expenditures		2,973,617	3,132,568	3,109,486	2,640,749
Excess (Deficiency) of Revenues over Expenditures		(227,617)	(482,568)	(459,486)	325,950
Beginning Fund Balance		907,962	1,390,530	1,390,530	1,064,580
Ending Fund Balance		680,345	907,962	931,044	1,390,530

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



**GRAYSON COUNTY, TEXAS**  
**METROPOLITAN PLANNING ORGANIZATION**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
243-43200	FEDERAL REVENUE	251,000	128,160	128,160	312,290
	Total Intergovernmental Revenue	251,000	128,160	128,160	312,290
243-49970	TRANSFER IN/CASH MATCH	100,000	0	0	0
	Total Other Financing Sources	100,000	0	0	0
	Total Revenues	351,000	128,160	128,160	312,290
243706-53300	OPERATING EXPENSES	14,500	8,160	8,160	8,150
	Total Supplies & Materials	14,500	8,160	8,160	8,150
243706-54000	PROFESSIONAL SERVICES	336,500	120,000	120,000	304,140
243706-54030	TRAINING & EDUCATION	0	0	0	0
	Total Other Charges & Services	336,500	120,000	120,000	304,140
	Total Expenditures	351,000	128,160	128,160	312,290
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

**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  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
250-49770	DRINK VENDING COMMISSIONS	1,600	1,600	1,600	1,756
250-49775	SNACK VENDING COMMISSIONS	0	500	500	415
	Total Miscellaneous Revenue	1,600	2,100	2,100	3,019
250-49970	TRANSFER IN/CASH MATCH	15,000	17,400	7,400	6,000
	Total Other Financing Sources	15,000	17,400	7,400	6,000
	Total Revenues	16,600	19,500	9,500	9,019
250406-53310	EMPLOYEE BANQUET EXPENDITURES	8,000	8,000	8,000	7,306
250406-53330	MISCELLANEOUS EMPLOYEE EXP	8,500	11,500	1,500	974
	Total Supplies & Materials	16,500	19,500	9,500	8,280
	Total Expenditures	16,500	19,500	9,500	8,280
	Excess (Deficiency) of Revenues over Expenditures	100	0	0	739
	Beginning Fund Balance	1,233	1,233	1,233	494
	Ending Fund Balance	1,333	1,233	1,233	1,233

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
253-49000	INVESTMENT EARNINGS	800	800	800	10,948
	Total Investment Earnings	800	800	800	10,948
253-49600	DONATIONS	90,000	90,000	90,000	99,287
	Total Miscellaneous Revenue	90,000	90,000	90,000	99,287
	Total Revenues	90,800	90,800	90,800	110,235

**GRAYSON COUNTY, TEXAS**  
**HOLIDAY LIGHTS**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
253660-51030	PERSONNEL SALARIES	35,000	35,000	35,000	27,842
253660-51080	PART-TIME	20,000	20,000	20,000	13,271
253660-52010	SOCIAL SECURITY TAXES	2,500	2,500	2,500	1,592
253660-52020	GROUP HEALTH INSURANCE	1,000	1,000	1,000	481
253660-52030	RETIREMENT	1,000	1,000	1,000	754
253660-52031	457 DEFERRED COMP EXPENSE	500	500	500	341
253660-52040	UNEMPLOYMENT INSURANCE	50	50	50	35
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	369
Total Personnel		61,050	61,050	61,050	44,685
253660-53300	OPERATING EXPENSES	25,000	25,000	25,000	20,047
Total Supplies & Materials		25,000	25,000	25,000	20,047
253660-55200	EQUIPMENT	175,000	20,000	140,000	57,148
Total Capital Outlay		175,000	20,000	140,000	57,148
Total Expenditures		261,050	106,050	226,050	121,880
Excess (Deficiency) of Revenues over Expenditures		(170,250)	(15,250)	(135,250)	(11,645)
Beginning Fund Balance		234,391	249,641	249,641	261,286
Ending Fund Balance		64,141	234,391	114,391	249,641

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

**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	13,500	21,000	2,000	16,477
	Total Fees of Office	13,500	21,000	2,000	16,477
255-49000	INVESTMENT EARNINGS	660	1,400	200	1,611
	Total Investment Earnings	660	1,400	200	1,611
	Total Revenues	14,160	22,400	2,200	18,088
255440-53300	OPERATING EXPENDITURES	40,000	40,000	40,000	3,210
	Total Supplies & Materials	40,000	40,000	40,000	3,210
	Total Expenditures	40,000	40,000	40,000	3,210
	Excess (Deficiency) of Revenues over Expenditures	(25,840)	(17,600)	(37,800)	14,878
	Beginning Fund Balance	25,840	43,440	43,440	28,562
	Ending Fund Balance	0	25,840	5,640	43,440



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

**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX PENALTY**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	3,000	3,000	2,000	10,000
	Total Fees of Office	3,000	3,000	2,000	10,000
256-49000	INVESTMENT EARNINGS	500	900	40	1,252
	Total Investment Earnings	500	900	40	1,252
	Total Revenues	3,500	3,900	2,040	11,252
256440-53300	OPERATING EXPENDITURES	30,000	10,000	30,000	0
	Total Supplies & Materials	30,000	10,000	30,000	0
	Total Expenditures	30,000	10,000	30,000	0
	Excess (Deficiency) of Revenues over Expenditures	(26,500)	(6,100)	(27,960)	11,252
	Beginning Fund Balance	29,477	35,577	35,577	24,325
	Ending Fund Balance	2,977	29,477	7,617	35,577

**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  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
265-45305	COUNTY CLERK PROBATE	16,000	19,250	19,250	20,140
265-45315	COUNTY CLERK CIVIL	7,000	9,000	9,000	7,540
265-45320	COUNTY CLERK CRIMINAL	7,000	7,500	7,500	8,011
265-45360	COUNTY CLERK MISCELLANEOUS	0	0	0	8,803
265-45600	DISTRICT CLERK	37,000	37,000	37,000	39,189
265-46000	JUSTICE OF THE PEACE	7,000	8,000	8,000	8,553
Total Fees of Office		74,000	80,750	80,750	92,236
265-49950	MISCELLANEOUS REVENUE	150	300	300	415
Total Miscellaneous Revenue		150	300	300	415
265-49970	TRANSFER IN/CASH MATCH	100,000	100,000	100,000	39,600
265-49980	CAPITAL LEASE PROCEEDS	0	0	0	0
Total Other Financing Sources		100,000	100,000	100,000	39,600
Total Revenues		174,150	181,050	181,050	132,251

**GRAYSON COUNTY, TEXAS**  
**COURTHOUSE SECURITY FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
265570-53100	OFFICE SUPPLIES	400	400	400	227
265570-53300	OPERATING EXPENSES	3,000	3,000	3,000	85
	Total Supplies & Materials	3,400	3,400	3,400	312
265570-54000	PROFESSIONAL SERVICES	175,000	125,000	167,000	109,672
265570-54550	REPAIRS & MAINTENANCE	3,000	3,000	3,000	0
	Total Other Charges & Services	178,000	128,000	170,000	109,672
265570-55200	EQUIPMENT	0	12,000	12,000	5,729
	Total Capital Outlay	0	12,000	12,000	5,729
265750-56200	DEBT SERVICE PRINCIPAL	0	0	0	20,532
265750-56600	DEBT SERVICE INTEREST	0	0	0	96
	Total Debt Service	0	0	0	20,628
	Total Expenditures	181,400	143,400	185,400	136,341
	Excess (Deficiency) of Revenues over Expenditures	(7,250)	37,650	(4,350)	(4,090)
	Beginning Fund Balance	38,146	496	496	4,586
	Ending Fund Balance	30,896	38,146	(3,854)	496

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
266-46000	JUSTICE OF THE PEACE	3,000	3,000	3,000	2,837
	Total Fees of Office	3,000	3,000	3,000	2,837
266-49000	INVESTMENT EARNINGS	350	350	350	3,005
	Total Investment Earnings	350	350	350	3,005
	Total Revenues	3,350	3,350	3,350	5,842
266570-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	92
	Total Supplies & Materials	20,000	20,000	20,000	92
266570-54550	REPAIR & MAINTENANCE	20,000	20,000	20,000	0
	Total Supplies & Materials	20,000	20,000	20,000	0
	Total Expenditures	40,000	40,000	40,000	92
	Excess (Deficiency) of Revenues over Expenditures	(36,650)	(36,650)	(36,650)	5,750
	Beginning Fund Balance	37,083	73,733	73,733	67,983
	Ending Fund Balance	433	37,083	37,083	73,733

**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 77<sup>th</sup> Legislature, effective September 1, 2001.



**GRAYSON COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	3,000	4,000	4,000	3,753
270-46045	JP2 CRIMINAL TECHNOLOGY	2,500	2,500	2,500	2,674
270-46050	JP3 CRIMINAL TECHNOLOGY	1,500	1,500	1,500	1,648
270-46055	JP4 CRIMINAL TECHNOLOGY	900	1,400	1,400	1,340
Total Fees of Office		7,900	9,400	9,400	9,415
270-49000	INVESTMENT EARNINGS	60	100	100	212
Total Investment Earnings		60	100	100	212
Total Revenues		7,960	9,500	9,500	9,627

**GRAYSON COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY FUND**  
**2026 Proposed Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
270511-53300	JP1 TECHNOLOGY	2,000	3,200	3,200	3,165
	Total Supplies & Materials	2,000	3,200	3,200	3,165
Total JP #1 Expenditures		2,000	3,200	3,200	3,165

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
270512-53300	JP2 TECHNOLOGY	2,000	3,200	3,200	3,165
	Total Supplies & Materials	2,000	3,200	3,200	3,165
Total JP #2 Expenditures		2,000	3,200	3,200	3,165

**GRAYSON COUNTY, TEXAS**  
**JUSTICE COURT TECHNOLOGY FUND**  
**2026 Proposed Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
270513-53300	JP3 TECHNOLOGY	2,000	3,200	3,200	3,165
	Total Supplies & Materials	2,000	3,200	3,200	3,165
	Total JP #3 Expenditures	2,000	3,200	3,200	3,165

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
270514-53300	JP4 TECHNOLOGY	2,000	3,200	3,200	3,165
	Total Supplies & Materials	2,000	3,200	3,200	3,165
	Total JP #4 Expenditures	2,000	3,200	3,200	3,165
	Total Expenditures	8,000	12,800	12,800	12,660
	Excess (Deficiency) of Revenues over Expenditures	(40)	(3,300)	(3,300)	(3,033)
	Beginning Fund Balance	60	3,360	3,360	6,393
	Ending Fund Balance	20	60	60	3,360

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
271-45357	COUNTY COURT TECHNOLOGY	2,500	2,500	2,500	3,246
271-45657	DISTRICT COURT TECHNOLOGY	2,500	2,500	2,500	2,621
	Total Fees of Office	5,000	5,000	5,000	5,867
271-49000	INVESTMENT EARNINGS	50	50	50	632
	Total Investment Earnings	50	50	50	632
	Total Revenues	5,050	5,050	5,050	6,499

**GRAYSON COUNTY, TEXAS**  
**COUNTY AND DISTRICT COURT TECHNOLOGY FUND**  
**2026 Proposed Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
271403-53300	COUNTY COURT TECH EXPENSES	3,500	3,500	3,500	2,375
	Total Supplies & Materials	3,500	3,500	3,500	2,375
	Total County Court Expenditures	3,500	3,500	3,500	2,375

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	3,500	3,500	3,500	3,275
	Total Supplies & Materials	3,500	3,500	3,500	3,275
	Total District Court Expenditures	3,500	3,500	3,500	3,275
	Total Expenditures	7,000	7,000	7,000	5,650
	Excess (Deficiency) of Revenues over Expenditures	(1,950)	(1,950)	(1,950)	849
	Beginning Fund Balance	11,809	13,759	13,759	12,910
	Ending Fund Balance	9,859	11,809	11,809	13,759

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
273-42030	ELECTION CONTRACT ADMIN	15,000	13,000	9,000	15,135
273-49520	ELECTION EQUIPMENT USAGE	27,000	27,000	18,000	29,600
Total Intergovernmental		42,000	40,000	27,000	44,735
Total Revenues		42,000	40,000	27,000	44,735
273460-53750	SMALL EQUIPMENT	1,000	0	5,000	0
Total Supplies & Materials		1,000	0	5,000	0
273460-54320	ELECTIONS	20,000	10,000	60,000	32,355
273460-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	18,934
Total Other Charges & Services		50,000	40,000	90,000	51,289
273750-56200	DEBT SERVICE PRINCIPAL	64,000	0	0	0
273750-56600	DEBT SERVICE INTEREST	18,000	0	0	0
Total Debt Service		82,000	0	0	0
Total Expenditures		133,000	40,000	95,000	51,289
Excess (Deficiency) of Revenues over Expenditures		(91,000)	0	(68,000)	(6,554)
Beginning Fund Balance		108,200	108,200	108,200	114,754
Ending Fund Balance		17,200	108,200	40,200	108,200



**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
275-45320	COUNTY CLERK CRIMINAL	100	100	100	42
275-45370	COUNTY CLERK PRESERVATION FEE	370,000	350,000	350,000	357,345
	Total Fees of Office	370,100	350,100	350,100	357,387
275-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	52,929
	Total Investment Earnings	5,000	5,000	5,000	52,929
275-49970	TRANSFER IN (FROM 276)	227,315	0	0	0
	Total Other Financing Sources	227,315	0	0	0
	Total Revenues	602,415	355,100	355,100	410,316

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
275403-51030	PERSONNEL SALARIES	214,235	160,646	160,646	137,882
275403-52010	SOCIAL SECURITY TAXES	15,685	11,479	11,479	9,754
275403-52020	GROUP HEALTH INSURANCE	63,120	43,380	43,380	41,269
275403-52030	RETIREMENT	21,252	14,594	14,594	12,865
275403-52040	UNEMPLOYMENT COMPENSATION	187	229	229	213
275403-52050	WORKERS COMPENSATION	293	208	208	179
Total Personnel		314,772	230,536	230,536	202,162
275403-53100	OFFICE SUPPLIES	6,000	6,000	6,000	5,338
275403-53200	POSTAGE	8,000	8,000	8,000	8,863
275403-53300	OPERATING EXPENDITURES	6,000	6,000	6,000	6,280
275403-53750	SMALL EQUIPMENT	0	0	0	1,118
Total Supplies & Materials		20,000	20,000	20,000	21,600
275403-54030	TRAINING & EDUCATION	4,500	4,500	4,500	4,182
275403-54200	PRINTING	12,500	12,500	12,500	7,951
275403-54230	PRESERVATION EXPENSE	185,000	144,000	144,000	109,063
275403-54600	EQUIPMENT RENTAL	800	600	600	560
Total Other Charges & Services		202,800	161,600	161,600	121,757
275403-55200	EQUIPMENT	0	0	0	5,312
Total Capital Outlay		0	0	0	5,312
275403-56250	LEASE PRINCIPAL EXPENSE	5,500	6,300	6,300	5,423
275403-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		5,500	6,400	6,400	5,423
Total Expenditures		543,072	418,536	418,536	356,254
Excess (Deficiency) of Revenues over Expenditures		59,343	(63,436)	(63,436)	54,062
Beginning Fund Balance		1,192,535	1,255,971	1,255,971	1,201,909
Ending Fund Balance		1,251,878	1,192,535	1,192,535	1,255,971

**County Clerk Records Archive Fund** - created by the 78<sup>th</sup> Legislature of 2003, this fund is used to collect funds to provide for the means to preserve and restore official County Clerk documents. Fund will be consolidated with fund 275 County Clerk Records Management in fiscal 2026.

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS ARCHIVE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	0	20,000	20,000	26,590
	Total Fees of Office	0	20,000	20,000	26,590
276-49000	INVESTMENT EARNINGS	0	1,000	1,000	10,497
	Total Investment Earnings	0	1,000	1,000	10,497
	Total Revenues	0	21,000	21,000	37,087
276403-54230	PRESERVATION EXPENSE	0	40,000	40,000	36,591
	Total Other Charges & Services	0	40,000	40,000	36,591
276800-57000	TRANSFER TO OTHER FUNDS (275)	227,315	0	0	0
	Total Transfers	227,315	0	0	0
	Total Expenditures	227,315	40,000	40,000	36,591
	Excess (Deficiency) of Revenues over Expenditures	(227,315)	(19,000)	(19,000)	496
	Beginning Fund Balance	227,315	246,315	246,315	245,819
	Ending Fund Balance	0	227,315	227,315	246,315

**County Clerk Vital Statistics Records Preservation Fund** - created by the 78<sup>th</sup> 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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	9,000	9,000	9,000	8,953
	Total Fees of Office	9,000	9,000	9,000	8,953
277-49000	INVESTMENT EARNINGS	200	200	200	2,341
	Total Investment Earnings	200	200	200	2,341
	Total Revenues	9,200	9,200	9,200	11,294
277403-54030	TRAINING & EDUCATION	4,000	3,000	3,000	2,785
277403-54230	PRESERVATION EXPENSE	30,000	15,000	15,000	0
	Total Other Charges & Services	34,000	18,000	18,000	2,785
	Total Expenditures	34,000	18,000	18,000	2,785
	Excess (Deficiency) of Revenues over Expenditures	(24,800)	(8,800)	(8,800)	8,509
	Beginning Fund Balance	51,123	59,923	59,923	51,414
	Ending Fund Balance	26,323	51,123	51,123	59,923

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



**GRAYSON COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS RECORDS ARCHIVE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	500	500	500	1,035
	Total Fees of Office	500	500	500	1,035
278-49000	INVESTMENT EARNINGS	0	0	0	3,247
	Total Investment Earnings	0	0	0	3,247
	Total Revenues	500	500	500	4,282
278530-54230	PRESERVATION EXPENSE	0	500	500	11,637
	Total Other Charges & Services	0	500	500	11,637
	Total Expenditures	0	500	500	11,637
	Excess (Deficiency) of Revenues over Expenditures	500	0	0	(7,355)
	Beginning Fund Balance	432	432	432	7,787
	Ending Fund Balance	932	432	432	432

**District Clerk Records Management and Preservation Fund** - created by the 78<sup>th</sup> 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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
279-45605	DISTRICT CLERK CRIMINAL	200	200	200	265
279-45665	DISTRICT CLERK PASSPORT FEE	32,000	38,000	38,000	35,530
279-46560	DIST. CLERK PRESERVATION FEE	45,000	42,000	42,000	59,814
	Total Fees of Office	77,200	80,200	80,200	95,609
279-49000	INVESTMENT EARNINGS	500	500	500	4,282
	Total Investment Earnings	500	500	500	4,282
	Total Revenues	77,700	80,700	80,700	99,891

**GRAYSON COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS MANAGEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
279530-51030	PERSONNEL SALARIES	7,000	8,000	8,000	7,000
279530-51080	PART-TIME	1,000	1,000	1,000	1,000
279530-52010	SOCIAL SECURITY TAXES	583	591	591	589
279530-52020	GROUP HEALTH INSURANCE	1,832	2,032	2,032	0
279530-52030	RETIREMENT	811	752	752	771
279530-52031	457 DEFERRED COMPENSATION	199	264	264	263
279530-52040	UNEMPLOYMENT COMPENSATION	8	8	8	13
279530-52050	WORKERS COMPENSATION	8	8	8	10
Total Personnel		11,441	12,655	12,655	9,646
279530-53300	OPERATING EXPENDITURES	1,000	800	800	698
Total Supplies & Materials		1,000	800	800	698
279530-54180	PASSPORT PROMOTION	2,000	2,000	2,000	0
279530-54230	PRESERVATION EXPENSE	100,000	75,000	75,000	108,742
279530-54520	TELEPHONE	500	500	500	216
Total Other Charges & Services		102,500	77,500	77,500	108,958
279530-55200	EQUIPMENT	0	0	0	18,359
Total Capital Outlay		0	0	0	18,359
Total Expenditures		114,941	90,955	90,955	137,661
Excess (Deficiency) of Revenues over Expenditures		(37,241)	(10,255)	(10,255)	(37,770)
Beginning Fund Balance		112,394	122,649	122,649	160,419
Ending Fund Balance		75,153	112,394	112,394	122,649

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
280-45320	COUNTY CLERK CRIMINAL	18,000	19,000	19,000	20,284
280-45600	DISTRICT CLERK	15,000	17,000	17,000	17,271
	Total Fees of Office	33,000	36,000	36,000	37,555
280-49000	INVESTMENT EARNINGS	500	500	500	2,528
	Total Investment Earnings	500	500	500	2,528
	Total Revenues	33,500	36,500	36,500	40,083

**GRAYSON COUNTY, TEXAS**  
**COUNTY RECORDS MANAGEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
280401-53300	OPERATING EXPENDITURES	25,000	15,000	15,000	13,348
	Total Supplies & Materials	25,000	15,000	15,000	13,348
280401-54230	PRESERVATION EXPENSE	0	10,000	10,000	0
	Total Other Charges & Services	0	10,000	10,000	0
	Total Expenditures	25,000	25,000	25,000	13,348
	Excess (Deficiency) of Revenues over Expenditures	8,500	11,500	11,500	26,735
	Beginning Fund Balance	85,654	74,154	74,154	47,419
	Ending Fund Balance	94,154	85,654	85,654	74,154

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
281-45315	COUNTY CLERK CIVIL	0	0	0	0
281-45620	DISTRICT CLERK CIVIL	500	1,000	1,000	990
	Total Fees of Office	500	1,000	1,000	990
281-49000	INVESTMENT EARNINGS	100	100	100	5,859
	Total Investment Earnings	100	100	100	5,859
	Total Revenues	600	1,100	1,100	6,849
281403-54230	CO CLK PRESERVATION EXPENSE	95,000	5,000	100,000	20,000
281530-54230	DIST CLERK PRESERVATION EXPENSE	1,000	11,000	11,000	21,299
	Total Other Charges & Services	96,000	16,000	111,000	41,299
	Total Expenditures	96,000	16,000	111,000	41,299
	Excess (Deficiency) of Revenues over Expenditures	(95,400)	(14,900)	(109,900)	(34,450)
	Beginning Fund Balance	105,068	119,968	119,968	154,418
	Ending Fund Balance	9,668	105,068	10,068	119,968

**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  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
285-49000	INVESTMENT EARNINGS	50	50	50	347
	Total Investment Earnings	50	50	50	347
	Total Revenues	50	50	50	347
285662-53300	OPERATING EXPENSES	5,000	2,500	5,000	297
	Total Supplies & Materials	5,000	2,500	5,000	297
285662-54490	MISCELLANEOUS EXPENSE	0	0	0	3,760
	Total Other Charges & Services	0	0	0	3,760
	Total Expenditures	5,000	2,500	5,000	4,057
	Excess (Deficiency) of Revenues over Expenditures	(4,950)	(2,450)	(4,950)	(3,710)
	Beginning Fund Balance	5,197	7,647	7,647	11,357
	Ending Fund Balance	247	5,197	2,697	7,647

**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  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
290-49970	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 Revenues	6,500	6,500	6,500	6,500
290547-53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	6,500
	Total Supplies & Materials	6,500	6,500	6,500	6,500
	Total Expenditures	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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
295-45325	COURT REPORTER/STENO	30,000	30,000	30,000	36,988
295-45610	COURT REPORTER/STENO	30,000	30,000	30,000	40,404
	Total Fees of Office	60,000	60,000	60,000	77,392
	Total Revenues	60,000	60,000	60,000	77,392
295506-54270	OTHER COURT COSTS	60,000	60,000	60,000	77,392
	Total Other Charges & Services	60,000	60,000	60,000	77,392
	Total Expenditures	60,000	60,000	60,000	77,392
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

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



**GRAYSON COUNTY, TEXAS**  
**LANGUAGE ACCESS FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
297-45347	LANGUAGE ACCESS FEES	18,000	15,000	15,000	20,135
	Total Fees of Office	18,000	15,000	15,000	20,135
	Total Revenues	18,000	15,000	15,000	20,135
297505-54247	INTERPRETERS	18,000	15,000	15,000	20,135
	Total Other Charges & Services	18,000	15,000	15,000	20,135
	Total Expenditures	18,000	15,000	15,000	20,135
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**FACILITY FEE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
298-45400	FACILITY FUND FEES	50,000	50,000	50,000	59,951
	Total Fees of Office	50,000	50,000	50,000	59,951
	Total Revenues	50,000	50,000	50,000	59,951
298450-53300	OPERATING EXPENSES	25,000	25,000	25,000	3,000
	Total Supplies & Materials	25,000	25,000	25,000	3,000
298450-54550	REPAIRS & MAINTENANCE	50,000	50,000	50,000	16,954
	Total Other Charges & Services	50,000	50,000	50,000	16,954
	Total Expenditures	75,000	75,000	75,000	19,954
	Excess (Deficiency) of Revenues over Expenditures	(25,000)	(25,000)	(25,000)	39,997
	Beginning Fund Balance	80,422	105,422	105,422	65,425
	Ending Fund Balance	55,422	80,422	80,422	105,422

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	150	150	150	192
300-45653	DISTRICT CLERK DRUG COURT FEE	1,000	1,000	1,000	1,100
	Total Fees of Office	1,150	1,150	1,150	1,292
300-49000	INVESTMENT EARNINGS	500	500	500	5,785
	Total Investment Earnings	500	500	500	5,785
300-49970	TRANSFER IN/CASH MATCH	7,500	14,000	14,000	9,294
	Total Other Financing Sources	7,500	14,000	14,000	9,294
	Total Revenues	9,150	15,650	15,650	16,371
300585-53300	OPERATING EXPENSES	80,000	80,000	80,000	9,349
	Total Supplies & Materials	80,000	80,000	80,000	9,349
	Total Expenditures	80,000	80,000	80,000	9,349
	Excess (Deficiency) of Revenues over Expenditures	(70,850)	(64,350)	(64,350)	7,022
	Beginning Fund Balance	81,932	146,282	146,282	139,260
	Ending Fund Balance	11,082	81,932	81,932	146,282

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

**GRAYSON COUNTY, TEXAS**  
**VETERANS COURT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
302-49000	INVESTMENT EARNINGS	100	100	100	1,717
	Total Investment Earnings	100	100	100	1,717
302-49600	DONATIONS	1,000	1,000	1,000	4,440
302-49660	PROGRAM PARTICIPANT PAYMENTS	1,000	1,000	1,000	2,515
	Total Miscellaneous	2,000	2,000	2,000	6,955
302-49970	TRANSFER IN/CASH MATCH	6,750	4,500	4,500	7,746
	Total Other Financing Sources	6,750	4,500	4,500	7,746
	Total Revenues	8,850	6,600	6,600	16,418
302585-53300	OPERATING EXPENSES	10,000	10,000	10,000	6,272
	Total Supplies & Materials	10,000	10,000	10,000	6,272
	Total Expenditures	10,000	10,000	10,000	6,272
	Excess (Deficiency) of Revenues over Expenditures	(1,150)	(3,400)	(3,400)	10,146
	Beginning Fund Balance	47,535	50,935	50,935	40,789
	Ending Fund Balance	46,385	47,535	47,535	50,935

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



**GRAYSON COUNTY, TEXAS**  
**CSCD BOND SUPERVISION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
304-49650	BOND SUPERVISION FEES	163,973	184,933	184,933	137,248
	Total Fees of Office	163,973	184,933	184,933	137,248
304-49000	INVESTMENT EARNINGS	0	1,000	1,000	12,531
	Total Investment Earnings	0	1,000	1,000	12,531
304-49950	MISCELLANEOUS REVENUE	0	0	0	2,511
	Total Miscellaneous	0	0	0	2,511
	Total Revenues	163,973	185,933	185,933	152,290
304585-51030	PERSONNEL SALARIES	92,541	85,184	85,184	94,236
304585-52010	SOCIAL SECURITY TAXES	6,980	6,440	6,440	7,053
304585-52020	GROUP HEALTH INSURANCE	15,000	18,000	18,000	14,004
304585-52030	RETIREMENT	9,180	7,856	7,856	8,798
304585-52031	457 RETIREMENT	0	1,294	1,294	0
304585-52040	UNEMPLOYMENT INSURANCE	82	121	121	145
	Total Personnel	123,783	118,895	118,895	124,236
304585-53300	OPERATING EXPENSES	35,000	35,000	35,000	33,134
	Total Supplies & Materials	35,000	35,000	35,000	33,134
304585-54340	CONTRACT SERVICES	15,000	15,000	15,000	0
	Total Other Charges & Services	15,000	15,000	15,000	0
	Total Expenditures	173,783	168,895	168,895	157,370
	Excess (Deficiency) of Revenues over Expenditures	(9,810)	17,038	17,038	(5,080)
	Beginning Fund Balance	294,772	277,734	277,734	282,814
	Ending Fund Balance	284,962	294,772	294,772	277,734

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

**GRAYSON COUNTY, TEXAS**  
**PRETRIAL INTERVENTION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
305-49000	INVESTMENT EARNINGS	100	100	100	1,689
305-49655	PRETRIAL INTERVENTION FEE	5,000	5,000	5,000	6,121
	Total Miscellaneous	5,100	5,100	5,100	7,810
	Total Revenues	5,100	5,100	5,100	7,810
305585-53300	OPERATING EXPENSES	20,000	20,000	20,000	1,747
	Total Supplies & Materials	20,000	20,000	20,000	1,747
	Total Expenditures	20,000	20,000	20,000	1,747
	Excess (Deficiency) of Revenues over Expenditures	(14,900)	(14,900)	(14,900)	6,063
	Beginning Fund Balance	27,699	42,599	42,599	36,536
	Ending Fund Balance	12,799	27,699	27,699	42,599

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

**GRAYSON COUNTY, TEXAS  
SPECIALTY COURT FEES FUND  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
308-45353	CO. CLERK SPECIALTY COURT FEE	12,500	11,000	11,000	15,918
308-45653	DIST. CLERK SPECIALTY COURT FEE	12,500	11,000	11,000	14,289
Total Fees of Office		25,000	22,000	22,000	30,207
Total Revenues		25,000	22,000	22,000	30,207
308800-57000	TRANSFER TO OTHER FUNDS	25,000	22,000	22,000	30,207
Total Transfers		25,000	22,000	22,000	30,207
Total Expenditures		25,000	22,000	22,000	30,207
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**DISPUTE RESOLUTION SYSTEM FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
309-45382	CO COURT DISPUTE RESOL FEES	20,000	20,000	20,000	20,700
309-45682	DIST COURT DISPUTE RESOL FEES	22,000	22,000	22,000	24,248
309-46082	JUSTICE COURT DISPUTE RES FEES	15,000	15,000	15,000	18,575
Total Fees of Office		57,000	57,000	57,000	63,523
Total Revenues		57,000	57,000	57,000	63,523
309501-54270	CCL1 DISPUTE RESOLUTION COSTS	10,000	10,000	10,000	0
309502-54270	CCL2 DISPUTE RESOLUTION COSTS	10,000	10,000	10,000	0
309505-54270	15TH DISPUTE RESOLUTION COSTS	20,000	20,000	20,000	2,764
309506-54270	59TH DISPUTE RESOLUTION COSTS	20,000	20,000	20,000	1,182
309508-54270	397TH DISPUTE RESOLUTION COSTS	20,000	20,000	20,000	300
309511-54270	JP1 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309512-54270	JP2 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309513-54270	JP3 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309514-54270	JP4 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
Total Other Charges & Services		84,000	84,000	84,000	4,246
Total Expenditures		84,000	84,000	84,000	4,246
Excess (Deficiency) of Revenues over Expenditures		(27,000)	(27,000)	(27,000)	59,277
Beginning Fund Balance		111,464	138,464	138,464	79,187
Ending Fund Balance		84,464	111,464	111,464	138,464

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



**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY HOT CHECK FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
310-45220	HOT CHECK FEES	4,000	3,000	3,000	5,978
	Total Fees of Office	4,000	3,000	3,000	5,978
	Total Revenues	4,000	3,000	3,000	5,978
310540-53300	OPERATING EXPENSES	4,000	3,000	3,000	0
	Total Supplies & Materials	4,000	3,000	3,000	0
	Total Expenditures	4,000	3,000	3,000	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	5,978
	Beginning Fund Balance	8,512	8,512	8,512	2,534
	Ending Fund Balance	8,512	8,512	8,512	8,512

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
315-43400	FORFEITURE FUNDS	8,000	15,000	10,000	8,245
	Total Intergovernmental	8,000	15,000	10,000	8,245
315-49000	INVESTMENT EARNINGS	300	500	500	5,348
	Total Investment Earnings	300	500	500	5,348
315-49500	SALE OF FIXED ASSETS	0	0	0	8,028
	Total Miscellaneous Revenue	0	0	0	8,028
	Total Revenues	8,300	15,500	10,500	21,621

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
315540-51030	PERSONNEL SALARIES	0	10,430	10,430	40,199
315540-52010	SOCIAL SECURITY TAXES	0	782	782	3,009
315540-52020	GROUP HEALTH INSURANCE	0	1,710	1,710	0
315540-52030	RETIREMENT	0	999	999	3,910
315540-52031	457 DEFERRED COMP EXPENSE	0	561	561	1,573
315540-52040	UNEMPLOYMENT COMPENSATION	0	14	14	61
315540-52050	WORKERS COMPENSATION	0	8	8	48
Total Personnel		0	14,504	14,504	48,800
315540-53300	OPERATING EXPENSES	5,000	10,000	5,000	1,242
315540-53585	VEHICLE MAINTENANCE	500	500	500	701
Total Supplies & Materials		5,500	10,500	5,500	1,943
315540-54030	TRAINING & EDUCATION	3,000	3,000	3,000	0
315540-54550	REPAIRS & MAINTENANCE	500	500	500	0
Total Other Charges & Services		3,500	3,500	3,500	0
315540-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	9,700
Total Intergovernmental		10,000	10,000	10,000	9,700
Total Expenditures		19,000	38,504	33,504	60,443
Excess (Deficiency) of Revenues over Expenditures		(10,700)	(23,004)	(23,004)	(38,822)
Beginning Fund Balance		25,609	48,613	48,613	87,435
Ending Fund Balance		14,909	25,609	25,609	48,613

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

**GRAYSON COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
320-45300	COUNTY CLERK	38,000	40,000	45,000	48,300
320-45615	DISTRICT CLERK	54,000	45,000	50,000	56,614
	Total Fees of Office	92,000	85,000	95,000	104,914
	Total Revenues	92,000	85,000	95,000	104,914
320543-51030	PERSONNEL SALARIES	0	0	90,000	100,000
320543-52010	SOCIAL SECURITY TAXES	0	0	5,000	5,000
	Total Personnel	0	0	95,000	105,000
320543-53300	OPERATING EXPENSES	15,000	0	0	0
320543-53750	SMALL EQUIPMENT	15,000	0	0	0
	Total Supplies & Materials	30,000	0	0	0
	Total Expenditures	30,000	0	95,000	105,000
	Excess (Deficiency) of Revenues over Expenditures	62,000	85,000	0	(86)
	Beginning Fund Balance	85,199	199	199	285
	Ending Fund Balance	147,199	85,199	199	199

**District Attorney State Supplemental Fund** - to account for funds received under the provisions of Government Code 46.004, which states, "Each state prosecutor is entitled to receive not less than \$22,500 a year from the state to be used by the prosecutor to help defray the salaries and expenses of the office. The money may not be used to supplement the prosecutor's salary." Additionally, in January 2024, the Texas State Comptroller administered rural law enforcement grants for District Attorney offices as a result of Senate Bill 22 in 2023. These grants provide supplemental pay to prosecuting attorneys, investigators and victim assistance coordinators at the discretion of the District Attorney.

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY STATE SUPPLEMENTAL FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
325-43000	STATE GRANT REVENUE	297,500	297,500	22,500	297,500
	Total Intergovernmental	297,500	297,500	22,500	297,500
	Total Revenues	297,500	297,500	22,500	297,500
325540-51030	PERSONNEL SALARIES	18,636	18,582	18,582	18,399
325540-52010	SOCIAL SECURITY TAXES	1,346	1,343	1,343	1,356
325540-52020	GROUP HEALTH INSURANCE	0	0	0	0
325540-52030	RETIREMENT	1,876	1,753	1,753	1,792
325540-52031	457 DEFERRED COMP EXPENSE	606	781	781	909
325540-52040	UNEMPLOYMENT COMPENSATION	16	24	24	28
325540-52050	WORKERS COMPENSATION	20	17	17	16
	Total Personnel	22,500	22,500	22,500	22,500
325544-51030	PERSONNEL SALARIES	229,500	229,500	69,008	229,244
325544-52010	SOCIAL SECURITY TAXES	17,000	17,000	5,055	17,027
325544-52020	GROUP HEALTH INSURANCE	0	0	0	0
325544-52030	RETIREMENT	22,000	22,000	6,421	22,069
325544-52031	457 DEFERRED COMP EXPENSE	6,000	6,000	1,885	6,206
325544-52040	UNEMPLOYMENT COMPENSATION	400	400	97	344
325544-52050	WORKERS COMPENSATION	100	100	34	110
	Total Personnel SB22 Salary Supplement	275,000	275,000	82,500	275,000
	Total Expenditures	297,500	297,500	105,000	297,500
	Excess (Deficiency) of Revenues over Expenditures	0	0	(82,500)	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	(82,500)	0



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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY DOMESTIC VIOLENCE GRANT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
336-43000	STATE GRANT REVENUE	35,213	35,213	33,536	33,742
	Total Intergovernmental	35,213	35,213	33,536	33,742
336-49970	TRANSFER IN/CASH MATCH	62,055	62,016	62,995	59,254
	Total Other Financing Sources	62,055	62,016	62,995	59,254
	Total Revenues	97,268	97,229	96,531	92,996
336544-51030	PERSONNEL SALARIES	69,229	66,750	66,772	63,528
336544-52010	SOCIAL SECURITY TAXES	5,290	4,698	4,698	4,488
336544-52020	GROUP HEALTH INSURANCE	15,780	14,490	13,954	14,238
336544-52030	RETIREMENT	6,867	6,649	6,476	6,328
336544-52031	457 DEFERRED COMP EXPENSE	0	4,506	4,507	4,288
336544-52040	UNEMPLOYMENT COMPENSATION	61	107	95	98
336544-52050	WORKERS COMPENSATION	41	29	29	28
	Total Personnel	97,268	97,229	96,531	92,996
	Total Expenditures	97,268	97,229	96,531	92,996
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY VICTIM'S COORDINATOR GRANT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
337-43000	STATE GRANT REVENUE	45,375	45,375	45,375	49,500
	Total Intergovernmental	45,375	45,375	45,375	49,500
337-49970	TRANSFER IN/CASH MATCH	42,313	36,646	36,646	27,572
	Total Other Financing Sources	42,313	36,646	36,646	27,572
	Total Revenues	87,688	82,021	82,021	77,072
337544-51030	PERSONNEL SALARIES	59,888	57,001	57,001	54,215
337544-52010	SOCIAL SECURITY TAXES	4,462	4,251	4,251	4,049
337544-52020	GROUP HEALTH INSURANCE	15,780	13,570	13,570	11,817
337544-52030	RETIREMENT	6,075	5,334	5,334	5,210
337544-52031	457 DEFERRED COMP EXPENSE	1,348	1,710	1,710	1,627
337544-52040	UNEMPLOYMENT COMPENSATION	53	81	81	84
337544-52050	WORKERS COMPENSATION	82	74	74	70
	Total Personnel	87,688	82,021	82,021	77,072
	Total Expenditures	87,688	82,021	82,021	77,072
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**VICTIM NOTIFICATION GRANT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
361-43000	STATE GRANT REVENUE	30,000	30,000	30,000	30,285
	Total Intergovernmental	30,000	30,000	30,000	30,285
	Total Revenues	30,000	30,000	30,000	30,285
361544-54000	PROFESSIONAL SERVICES	30,000	30,000	30,000	30,285
	Total Other Charges & Services	30,000	30,000	30,000	30,285
	Total Expenditures	30,000	30,000	30,000	30,285
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366-43000	STATE GRANT REVENUE	0	0	0	68,606
	Total Intergovernmental	40,000	40,000	40,000	108,606
	Total Revenues	40,000	40,000	40,000	108,606



**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
366615-51030	PERSONNEL SALARIES	0	50,000	50,000	0
	Total Personnel	0	50,000	50,000	0
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	50,000	50,000	10,822
366615-53400	UNIFORMS	1,000	1,000	1,000	0
366615-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	2,479
366615-53750	SMALL EQUIPMENT	0	20,000	20,000	0
	Total Supplies & Materials	53,000	73,000	73,000	13,301
366615-54000	PROFESSIONAL SERVICES	2,500	2,500	2,500	8,000
366615-54030	TRAINING & EDUCATION	5,000	5,000	5,000	4,464
366615-54080	LOCAL TRAVEL	1,000	1,000	1,000	0
366615-54520	TELEPHONE	3,600	3,600	3,600	0
	Total Other Charges & Services	12,100	12,100	12,100	12,464
366615-55250	VEHICLES	0	65,000	65,000	0
	Total Capital Outlay	0	65,000	65,000	0
	Total Expenditures	65,100	200,100	200,100	25,765
	Excess (Deficiency) of Revenues over Expenditures	(25,100)	(160,100)	(160,100)	82,841
	Beginning Fund Balance	97,696	257,796	257,796	174,955
	Ending Fund Balance	72,596	97,696	97,696	257,796

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

**GRAYSON COUNTY, TEXAS**  
**AMERICAN RESCUE PLAN FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
374-43200	FEDERAL GRANT REVENUE	1,000,000	13,010,084	14,010,084	794,914
	Total Intergovernmental	1,000,000	13,010,084	14,010,084	794,914
374-49000	INVESTMENT EARNINGS	15,000	399,626	100,000	620,032
	Total Investment Earnings	15,000	399,626	100,000	620,032
	Total Revenues	1,015,000	13,409,710	14,110,084	1,414,946

**GRAYSON COUNTY, TEXAS  
AMERICAN RESCUE PLAN FUND  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
374615-55100	IMPROVEMENTS	1,000,000	11,712,644	14,110,084	647,075
374615-55200	EQUIPMENT	0	1,397,440	0	147,839
	Total Capital Outlay	1,000,000	13,110,084	14,110,084	794,914
374800-57000	TRANSFER TO OTHER FUNDS	853,501	299,626	0	465,410
	Total Transfers	853,501	299,626	0	465,410
	Total Expenditures	1,853,501	13,409,710	14,110,084	1,260,324
	Excess (Deficiency) of Revenues over Expenditures	(838,501)	0	0	154,622
	Beginning Fund Balance	838,501	838,501	838,501	683,879
	Ending Fund Balance	0	838,501	838,501	838,501

**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  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
380-43400	FORFEITED FUNDS	2,000	6,000	2,000	53,197
	Total Intergovernmental	2,000	6,000	2,000	53,197
380-49000	INVESTMENT EARNINGS	100	2,000	100	2,931
	Total Investment Earnings	100	2,000	100	2,931
380-49500	SALE OF FIXED ASSETS	0	0	0	10,730
	Total Miscellaneous Revenue	0	0	0	10,730
	Total Revenues	2,100	8,000	2,100	66,858
380550-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	9,089
	Total Supplies & Materials	20,000	20,000	20,000	9,089
380550-55200	EQUIPMENT	0	0	0	0
380550-55400	GUNS	0	0	0	0
	Total Capital Outlay	0	0	0	0
380550-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	7,700
	Total Intergovernmental	10,000	10,000	10,000	7,700
	Total Expenditures	30,000	30,000	30,000	16,789
	Excess (Deficiency) of Revenues over Expenditures	(27,900)	(22,000)	(27,900)	50,069
	Beginning Fund Balance	83,315	105,315	105,315	55,246
	Ending Fund Balance	55,415	83,315	77,415	105,315

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
385-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	25,398
	Total Investment Earnings	5,000	5,000	5,000	25,398
385-49780	JAIL COMMISSARY	300,000	300,000	300,000	358,374
	Total Miscellaneous Revenue	300,000	300,000	300,000	358,374
	Total Revenues	305,000	305,000	305,000	383,772
385550-51030	PERSONNEL SALARIES	108,000	108,000	108,000	81,596
385550-52010	SOCIAL SECURITY TAXES	0	0	0	5,944
385550-52020	GROUP HEALTH INSURANCE	0	0	0	8,108
385550-52030	RETIREMENT	0	0	0	7,719
385550-52031	457 DEFERRED COMP EXPENSE	0	0	0	1,093
385550-52040	UNEMPLOYMENT INSURANCE	0	0	0	126
385550-52050	WORKERS COMPENSATION	0	0	0	1,186
	Total Personnel	108,000	108,000	108,000	105,772
385550-53300	OPERATING EXPENDITURES	255,000	286,420	255,000	201,488
	Total Supplies & Materials	255,000	286,420	255,000	201,488
385550-55200	EQUIPMENT	0	150,000	150,000	0
385550-55250	VEHICLES	0	100,000	100,000	0
	Total Capital Outlay	0	250,000	250,000	0
	Total Expenditures	363,000	644,420	613,000	307,260
	Excess (Deficiency) of Revenues over Expenditures	(58,000)	(339,420)	(308,000)	76,512
	Beginning Fund Balance	323,292	662,712	662,712	586,200
	Ending Fund Balance	265,292	323,292	354,712	662,712



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

**GRAYSON COUNTY, TEXAS**  
**SHERIFF FEDERAL FORFEITURE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
390-43400	FORFEITED FUNDS	5,000	23,186	5,000	0
	Total Intergovernmental	5,000	23,186	5,000	0
390-49000	INVESTMENT EARNINGS	500	500	500	3,381
	Total Investment Earnings	500	500	500	3,381
	Total Revenues	5,500	23,686	5,500	3,381
390550-53300	OPERATING EXPENDITURES	25,000	16,045	25,000	3,737
	Total Supplies & Materials	25,000	16,045	25,000	3,737
390550-55200	EQUIPMENT	0	8,955	0	0
390550-55250	VEHICLES	0	18,186	0	0
	Total Capital Outlay	0	27,141	0	0
	Total Expenditures	25,000	43,186	25,000	3,737
	Excess (Deficiency) of Revenues over Expenditures	(19,500)	(19,500)	(19,500)	(356)
	Beginning Fund Balance	60,876	80,376	80,376	80,732
	Ending Fund Balance	41,376	60,876	60,876	80,376

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

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
402-44120	MEDICAID - TITLE XIX	2,000	4,000	4,000	3,086
	Total Intergovernmental	2,000	4,000	4,000	3,086
402-44200	PATIENT FEES	15,000	15,000	15,000	14,063
402-44270	FAMILY PLAN MAC GRANT	9,000	9,000	9,000	11,035
	Total Fees	24,000	24,000	24,000	25,098
402-49970	TRANSFERS IN	43,400	20,200	20,200	10,500
	Total Other Financing Sources	43,400	20,200	20,200	10,500
	Total Revenues	69,400	48,200	48,200	38,684

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
402601-51030	PERSONNEL SALARIES	11,178	3,514	3,514	4,256
402601-51080	PART-TIME	9,750	5,258	5,258	1,695
402601-52010	SOCIAL SECURITY TAXES	1,588	670	670	452
402601-52020	GROUP HEALTH INSURANCE	2,685	919	919	919
402601-52030	RETIREMENT	2,083	806	806	564
402601-52031	457 DEFERRED COMP EXPENSE	64	121	121	88
402601-52040	UNEMPLOYMENT COMPENSATION	10	13	13	9
402601-52050	WORKERS COMPENSATION	61	27	27	18
Total Personnel		27,419	11,328	11,328	8,001
402601-53100	OFFICE SUPPLIES	600	450	450	224
402601-53200	POSTAGE	100	150	150	36
402601-53300	OPERATING EXPENDITURES	2,200	2,500	2,500	1,789
402601-53350	JANITORIAL	1,900	2,300	2,300	1,897
402601-53390	MEDICATIONS	7,000	3,100	3,100	3,022
402601-53450	MEDICAL SUPPLIES	2,000	2,100	2,100	1,100
Total Supplies & Materials		13,800	10,600	10,600	8,068
402601-54000	PROFESSIONAL SERVICES	100	100	100	0
402601-54030	TRAINING & EDUCATION	50	100	100	0
402601-54080	LOCAL TRAVEL	20	25	25	0
402601-54220	DUES & PUBLICATIONS	100	100	100	99
402601-54300	LIABILITY INSURANCE	200	250	250	0
402601-54340	CONTRACT SERVICES	22,000	21,900	23,000	18,844
402601-54410	LAB & X-RAY SERVICES	2,500	2,500	2,500	1,467
402601-54520	TELEPHONE	280	280	280	262

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
402601-54540	UTILITIES	2,500	2,500	2,500	2,180
402601-54600	EQUIPMENT RENTAL	50	50	50	51
Total Other Charges & Services		27,820	27,805	28,905	23,559
402601-56250	LEASE PRINCIPAL EXPENSE	300	300	300	181
402601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		300	300	300	181
Total Expenditures		69,339	50,033	51,133	39,809
Excess (Deficiency) of Revenues over Expenditures		61	(1,833)	(2,933)	(1,125)
Beginning Fund Balance		26	1,859	1,859	2,984
Ending Fund Balance		87	26	(1,074)	1,859

**GRAYSON COUNTY, TEXAS**  
**WELLNESS PROGRAM**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
403-44030	RAINEY TRUST	125,000	105,000	105,000	116,566
	Total Intergovernmental	125,000	105,000	105,000	116,566
403-44200	PATIENT FEES	1,350	1,000	1,000	1,000
403-44203	PRE EMPLOYMENT MED FEES	1,000	800	800	765
	Total Fees	2,350	1,800	1,800	1,765
	Total Revenues	127,350	106,800	106,800	118,331

**GRAYSON COUNTY, TEXAS**  
**WELLNESS PROGRAM**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
403601-51030	PERSONNEL SALARIES	62,083	39,638	39,638	17,451
403601-51080	PART-TIME	16,250	4,601	4,601	1,663
403601-52010	SOCIAL SECURITY TAXES	5,898	3,327	3,327	1,438
403601-52020	GROUP HEALTH INSURANCE	15,149	9,269	9,269	4,486
403601-52030	RETIREMENT	7,810	4,071	4,071	1,854
403601-52031	457 DEFERRED COMP EXPENSE	382	574	574	770
403601-52040	UNEMPLOYMENT COMPENSATION	55	64	64	30
403601-52050	WORKERS COMPENSATION	329	131	131	57
Total Personnel		107,956	61,675	61,675	27,749
403601-53100	OFFICE SUPPLIES	700	500	500	283
403601-53200	POSTAGE	150	150	150	0
403601-53300	OPERATING EXPENDITURES	2,500	2,500	2,500	871
403601-53350	JANITORIAL	1,200	1,300	1,300	958
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	609
403601-53750	SMALL EQUIPMENT	0	2,000	2,000	480
Total Supplies & Materials		6,100	8,000	8,000	3,201
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	19,725
403601-54030	TRAINING & EDUCATION	100	100	100	0
403601-54080	LOCAL TRAVEL	50	50	50	0
403601-54180	ADVERTISING	150	150	150	0
403601-54220	DUES & PUBLICATIONS	50	100	100	99
403601-54300	LIABILITY INSURANCE	250	300	300	0
403601-54410	LAB & X-RAY SERVICES	1,000	1,000	1,000	534
403601-54520	TELEPHONE	600	600	600	589
403601-54540	UTILITIES	1,900	1,900	1,900	1,687



**GRAYSON COUNTY, TEXAS**  
**WELLNESS PROGRAM**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
403601-54600	EQUIPMENT RENTAL	30	30	30	6
	Total Other Charges & Services	29,150	29,230	29,230	22,640
403601-56250	LEASE PRINCIPAL EXPENSE	250	250	250	15
403601-56650	LEASE INTEREST EXPENSE	0	0	0	0
	Total Debt Service	250	250	250	15
	Total Expenditures	143,456	99,155	99,155	53,605
	Excess (Deficiency) of Revenues over Expenditures	(16,106)	7,645	7,645	64,726
	Beginning Fund Balance	461,805	454,160	454,160	389,434
	Ending Fund Balance	445,699	461,805	461,805	454,160

**GRAYSON COUNTY, TEXAS**  
**PREVENTIVE HEALTH BLOCK GRANT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	101,013
	Total Intergovernmental	100,516	100,516	100,516	101,013
405-49970	TRANSFERS IN	3,000	3,000	3,000	0
	Total Other Financing Sources	3,000	3,000	3,000	0
	Total Revenues	103,516	103,516	103,516	101,013

**GRAYSON COUNTY, TEXAS**  
**PREVENTIVE HEALTH BLOCK GRANT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
405601-51030	PERSONNEL SALARIES	68,202	86,376	86,376	65,784
405601-51080	PART-TIME	0	0	0	35
405601-52010	SOCIAL SECURITY TAXES	4,963	6,351	6,351	4,777
405601-52020	GROUP HEALTH INSURANCE	12,939	16,325	16,325	11,155
405601-52030	RETIREMENT	6,985	8,173	8,173	6,449
405601-52031	457 DEFERRED COMP EXPENSE	2,210	3,585	3,585	3,322
405601-52040	UNEMPLOYMENT COMPENSATION	61	123	123	102
405601-52050	WORKERS COMPENSATION	345	257	257	194
Total Personnel		95,705	121,190	121,190	91,818
405601-53100	OFFICE SUPPLIES	83	83	83	0
405601-53300	OPERATING EXPENDITURES	500	500	500	500
405601-53350	JANITORIAL	325	325	325	0
405601-53450	MEDICAL SUPPLIES	500	500	500	769
Total Supplies & Materials		1,408	1,408	1,408	1,269
405601-54080	LOCAL TRAVEL	100	100	100	0
405601-54520	TELEPHONE	217	217	217	212
405601-54540	UTILITIES	300	300	300	402
405601-54600	EQUIPMENT RENTAL	50	50	50	3
Total Other Charges & Services		667	667	667	617
405601-56250	LEASE PRINCIPAL EXPENSE	50	50	50	9
Total Debt Service		50	50	50	9
Total Expenditures		97,830	123,315	123,315	93,713
Excess (Deficiency) of Revenues over Expenditures		5,686	(19,799)	(19,799)	7,300
Beginning Fund Balance		13,651	33,450	33,450	26,150
Ending Fund Balance		19,337	13,651	13,651	33,450

**GRAYSON COUNTY, TEXAS**  
**WOMEN, INFANTS, & CHILDREN**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	951,346	1,084,799	995,699	999,376
	Total Intergovernmental	951,346	1,084,799	995,699	999,376
407-49900	INSURANCE PROCEEDS	0	3,333	0	0
	Total Miscellaneous Revenue	0	3,333	0	0
	Total Revenues	951,346	1,088,132	995,699	999,376

**GRAYSON COUNTY, TEXAS**  
**WOMEN, INFANTS, & CHILDREN**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
407601-51030	PERSONNEL SALARIES	639,634	608,928	667,928	579,463
407601-51080	PART-TIME	45,000	18,031	58,031	3,471
407601-52010	SOCIAL SECURITY TAXES	54,890	51,689	51,689	41,793
407601-52020	GROUP HEALTH INSURANCE	203,563	184,349	184,349	145,711
407601-52030	RETIREMENT	77,091	67,887	67,887	56,382
407601-52031	457 DEFERRED COMP EXPENSE	17,476	21,255	21,255	21,115
407601-52040	UNEMPLOYMENT COMPENSATION	664	1,035	1,035	899
407601-52050	WORKERS COMPENSATION	4,028	2,157	2,157	1,733
Total Personnel		1,042,346	955,331	1,054,331	850,567
407601-53100	OFFICE SUPPLIES	5,000	7,000	7,000	2,617
407601-53200	POSTAGE	2,000	2,000	2,000	2,519
407601-53300	OPERATING EXPENSES	20,000	77,867	17,000	84,943
407601-53350	JANITORIAL SUPPLIES	10,000	10,000	10,000	8,363
407601-53450	MEDICAL SUPPLIES	3,000	4,500	4,500	0
407601-53560	GAS & OIL	3,500	3,500	3,500	458
407601-53585	VEHICLE MAINTENANCE	3,176	6,509	3,176	244
Total Supplies & Materials		46,676	111,376	47,176	99,144

**GRAYSON COUNTY, TEXAS**  
**WOMEN, INFANTS, & CHILDREN**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
407601-54000	PROFESSIONAL SERVICES	5,000	0	6,698	0
407601-54030	TRAINING & EDUCATION	20,000	27,000	20,000	27,560
407601-54080	LOCAL TRAVEL	1,000	1,000	1,000	185
407601-54180	ADVERTISING	2,000	2,000	2,000	394
407601-54200	PRINTING	1,500	1,500	1,500	0
407601-54220	DUES AND PUBLICATIONS	1,500	1,500	1,500	588
407601-54300	LIABILITY & CASUALTY INSURANCE	0	0	700	0
407601-54340	CONTRACT SERVICES	5,000	0	9,000	0
407601-54520	TELEPHONE	8,500	6,800	6,800	8,272
407601-54540	UTILITIES	12,000	12,000	12,000	13,076
407601-54600	EQUIPMENT RENTAL	1,200	1,200	1,200	1,188
Total Other Charges & Services		57,700	53,000	62,398	51,263
407601-56250	LEASE PRINCIPAL EXPENSE	2,500	2,500	2,500	2,726
Total Debt Service		2,500	2,500	2,500	2,726
Total Expenditures		1,149,222	1,122,207	1,166,405	1,003,700
Excess (Deficiency) of Revenues over Expenditures		(197,876)	(34,075)	(170,706)	(4,324)
Beginning Fund Balance		198,195	232,270	232,270	236,594
Ending Fund Balance		319	198,195	61,564	232,270

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
408-44220	FOOD HANDLERS FEES	7,200	6,000	0	12,462
408-44230	RESTAURANT PERMIT FEES	200,000	225,000	225,000	229,659
408-44240	FOOD MANAGERS FEES	27,000	37,000	37,000	39,547
408-44330	MISCELLANEOUS E.H. FEES	51,000	50,000	50,000	54,900
Total Fees		285,200	318,000	312,000	336,568
408-49970	TRANSFERS IN	267,700	220,512	220,512	95,000
Total Transfers In		267,700	220,512	220,512	95,000
Total Revenues		552,900	538,512	532,512	431,568

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
408601-51030	PERSONNEL SALARIES	348,730	341,596	356,596	334,244
408601-52010	SOCIAL SECURITY TAXES	24,841	25,567	25,567	23,915
408601-52020	GROUP HEALTH INSURANCE	86,159	84,111	84,111	80,375
408601-52030	RETIREMENT	35,535	33,624	33,624	32,369
408601-52031	457 DEFERRED COMP EXPENSE	9,485	13,490	13,490	12,769
408601-52040	UNEMPLOYMENT COMPENSATION	305	507	507	518
408601-52050	WORKERS COMPENSATION	794	665	665	624
Total Personnel		505,849	499,560	514,560	484,814
408601-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,652
408601-53200	POSTAGE	1,400	1,200	1,200	1,234
408601-53300	OPERATING EXPENDITURES	10,000	9,000	9,000	7,224
408601-53350	JANITORIAL	3,500	3,500	3,500	3,329
Total Supplies & Materials		16,900	15,700	15,700	13,439
408601-54000	PROFESSIONAL SERVICES	1,800	1,200	1,200	1,300
408601-54030	TRAINING & EDUCATION	5,000	5,000	5,000	2,614
408601-54080	LOCAL TRAVEL	1,200	1,500	1,500	1,158
408601-54200	PRINTING	200	400	400	199
408601-54220	DUES & PUBLICATIONS	800	800	800	713
408601-54520	TELEPHONE	3,800	3,700	3,700	3,869
408601-54540	UTILITIES	4,100	4,000	4,000	4,190
408601-54550	REPAIR & MAINTENANCE	2,200	2,200	2,200	1,336
408601-54600	EQUIPMENT RENTAL	500	500	500	337
408601-54900	CREDIT CARD PROCESSING FEES	1,000	1,000	1,000	976
Total Other Charges & Services		20,600	20,300	20,300	16,692



**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
408601-56250	LEASE PRINCIPAL EXPENSE	750	750	750	734
408601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		750	750	750	734
Total Expenditures		544,099	536,310	551,310	515,679
Excess (Deficiency) of Revenues over Expenditures		8,801	2,202	(18,798)	(84,111)
Beginning Fund Balance		3,077	875	875	84,986
Ending Fund Balance		11,878	3,077	(17,923)	875

**GRAYSON COUNTY, TEXAS**  
**COMMUNICABLE DISEASE CONTROL**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
409-44280	IMMUNIZATION CLINIC FEES	13,000	13,000	13,000	14,389
409-44285	FLU FEES	700	2,500	2,500	1,170
409-44320	LAB FEES & PRESCRIPTIONS	500	2,500	2,500	1,928
Total Fees		14,200	18,000	18,000	17,487
409-49970	TRANSFERS IN	42,500	31,000	31,000	11,400
Total Other Financing Sources		42,500	31,000	31,000	11,400
Total Revenues		56,700	49,000	49,000	28,887

**GRAYSON COUNTY, TEXAS**  
**COMMUNICABLE DISEASE CONTROL**  
**2026 Proposed Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
409601-51030	PERSONNEL SALARIES	21,837	17,028	22,028	10,130
409601-51080	PART-TIME	7,800	6,168	7,668	2,010
409601-52010	SOCIAL SECURITY TAXES	2,244	2,258	2,258	919
409601-52020	GROUP HEALTH INSURANCE	5,366	4,307	5,307	2,300
409601-52030	RETIREMENT	2,946	2,231	2,731	1,153
409601-52031	457 DEFERRED COMP EXPENSE	64	364	364	200
409601-52040	UNEMPLOYMENT COMPENSATION	19	43	43	19
409601-52050	WORKERS COMPENSATION	116	89	89	36
Total Personnel		40,392	32,488	40,488	16,767
409601-53100	OFFICE SUPPLIES	300	300	300	149
409601-53200	POSTAGE	150	250	250	85
409601-53300	OPERATING EXPENDITURES	350	400	400	49
409601-53350	JANITORIAL	1,600	1,600	1,600	1,521
409601-53390	MEDICATIONS	2,500	4,000	5,000	4,977
409601-53450	MEDICAL SUPPLIES	500	400	400	362
Total Supplies & Materials		5,400	6,950	7,950	7,143
409601-54030	TRAINING & EDUCATION	50	50	50	0
409601-54080	LOCAL TRAVEL	50	50	50	0
409601-54180	ADVERTISING	100	100	100	0
409601-54200	PRINTING	20	25	25	0
409601-54220	DUES & PUBLICATIONS	20	25	25	50
409601-54300	LIABILITY INSURANCE	25	25	25	0
409601-54340	CONTRACT SERVICES	150	150	150	75
409601-54410	LAB & X-RAY SERVICES	250	250	250	0
409601-54520	TELEPHONE	400	350	350	376
409601-54540	UTILITIES	2,200	1,750	1,750	2,179
409601-54600	EQUIPMENT RENTAL	50	50	50	35
Total Other Charges & Services		3,315	2,825	2,825	2,715
409601-56250	LEASE PRINCIPAL EXPENSE	0	250	250	231
409601-56650	LEASE INTEREST EXPENSE	340	0	0	0
Total Debt Service		340	250	250	231
Total Communicable Disease Expenditures		49,447	42,513	51,513	26,856

**GRAYSON COUNTY, TEXAS**  
**COMMUNICABLE DISEASE CONTROL**  
**2026 Proposed Budget**

DEPT 602: FLU

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
409602-51030	ASSISTANTS	1,564	2,395	2,395	2,397
409602-51080	PART-TIME	1,950	0	0	110
409602-52010	SOCIAL SECURITY TAXES	267	181	181	188
409602-52020	GROUP HEALTH INSURANCE	474	666	666	697
409602-52030	RETIREMENT	349	221	221	241
409602-52031	457 DEFERRED COMP EXPENSE	0	42	42	77
409602-52040	UNEMPLOYMENT COMPENSATION	1	3	3	4
409602-52050	WORKERS COMPENSATION	8	8	8	7
Total Personnel		4,613	3,516	3,516	3,721
409602-53100	OFFICE SUPPLIES	20	50	50	0
409602-53200	POSTAGE	20	20	20	0
409602-53300	OPERATING EXPENSES	100	180	180	75
409602-53390	MEDICATIONS	2,000	2,500	2,500	0
409602-53450	MEDICAL SUPPLIES	150	250	250	0
Total Supplies & Materials		2,290	3,000	3,000	75
409602-54080	LOCAL TRAVEL	30	50	50	0
409602-54180	ADVERTISING	25	25	25	0
409602-54540	UTILITIES	25	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	0
Total Other Charges & Services		115	135	135	0
Total FLU Expenditures		7,018	6,651	6,651	3,796
Total Expenditures		56,465	49,164	58,164	30,652
Excess (Deficiency) of Revenues over Expenditures		235	(164)	(9,164)	(1,765)
Beginning Fund Balance		199	363	363	2,128
Ending Fund Balance		434	199	(8,801)	363

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
410-44070	STATE CONTRACT	28,846	28,846	28,846	27,794
	Total Intergovernmental	28,846	28,846	28,846	27,794
410-44200	PATIENT FEES	250	250	250	550
	Total Fees	250	250	250	550
410-49970	TRANSFERS IN	8,900	9,000	2,000	9,300
	Total Other Financing Sources	8,900	9,000	2,000	9,300
	Total Revenues	37,996	38,096	31,096	37,644

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
410601-51030	PERSONNEL SALARIES	24,054	23,292	23,292	23,923
410601-51080	PART-TIME	0	0	0	141
410601-52010	SOCIAL SECURITY TAXES	1,773	1,748	1,748	1,784
410601-52020	GROUP HEALTH INSURANCE	4,733	4,615	4,615	4,759
410601-52030	RETIREMENT	2,441	2,207	2,207	2,340
410601-52031	457 DEFERRED COMP EXPENSE	559	1,005	1,005	988
410601-52040	UNEMPLOYMENT COMPENSATION	21	33	33	37
410601-52050	WORKERS COMPENSATION	108	59	59	64
Total Personnel		33,689	32,959	32,959	34,036
410601-53100	OFFICE SUPPLIES	359	451	451	13
410601-53300	OPERATING EXPENDITURES	25	25	25	404
Total Supplies & Materials		384	476	476	417
410601-54080	LOCAL TRAVEL	280	268	268	0
410601-54340	CONTRACT SERVICES	2,800	2,800	2,800	2,300
410601-54410	LAB & X-RAY SERVICES	660	660	660	1,210
410601-54430	CLINIC FEES	13	0	0	0
410601-54540	UTILITIES	570	840	840	0
410601-54600	EQUIPMENT RENTAL	10	10	10	4
Total Other Charges & Services		4,333	4,578	4,578	3,514
410601-56250	LEASE PRINCIPAL EXPENSE	10	10	10	10
Total Debt Service		10	10	10	10
Total Expenditures		38,416	38,023	38,023	37,977
Excess (Deficiency) of Revenues over Expenditures		(420)	73	(6,927)	(333)
Beginning Fund Balance		664	591	591	924
Ending Fund Balance		244	664	(6,336)	591

**GRAYSON COUNTY, TEXAS**  
**FEDERAL TUBERCULOSIS CONTROL GRANT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
411-43200	FEDERAL GRANT REVENUE	12,808	12,808	12,808	12,712
	Total Intergovernmental	12,808	12,808	12,808	12,712
411-49970	TRANSFERS IN	7,200	7,000	7,000	6,200
	Total Other Financing Sources	7,200	7,000	7,000	6,200
	Total Revenues	20,008	19,808	19,808	18,912

**GRAYSON COUNTY, TEXAS**  
**FEDERAL TUBERCULOSIS CONTROL GRANT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
411601-51030	PERSONNEL SALARIES	10,295	11,099	11,099	11,410
411601-52010	SOCIAL SECURITY TAXES	773	832	832	864
411601-52020	GROUP HEALTH INSURANCE	1,894	2,039	2,039	2,028
411601-52030	RETIREMENT	1,065	1,077	1,077	1,133
411601-52031	457 DEFERRED COMP EXPENSE	443	749	749	699
411601-52040	UNEMPLOYMENT COMPENSATION	9	16	16	17
411601-52050	WORKERS COMPENSATION	47	33	33	31
Total Personnel		14,526	15,845	15,845	16,182
411601-53300	OPERATING EXPENDITURES	1,763	1,592	1,592	0
Total Supplies & Materials		1,763	1,592	1,592	0
411601-54340	CONTRACT SERVICES	2,400	2,400	2,400	2,200
Total Other Charges & Services		2,400	2,400	2,400	2,200
Total Expenditures		18,689	19,837	19,837	18,382
Excess (Deficiency) of Revenues over Expenditures		1,319	(29)	(29)	530
Beginning Fund Balance		501	530	530	0
Ending Fund Balance		1,820	501	501	530



**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
412-44080	STATE CONTRACT	115,872	115,872	115,872	95,699
	Total Intergovernmental	115,872	115,872	115,872	95,699
412-49970	TRANSFERS IN	6,600	6,600	6,600	9,800
	Total Other Financing Sources	6,600	6,600	6,600	9,800
	Total Revenues	122,472	122,472	122,472	105,499

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
412601-51030	PERSONNEL SALARIES	59,592	69,495	69,495	61,681
412601-51080	PART-TIME	0	0	0	1,250
412601-52010	SOCIAL SECURITY TAXES	4,426	5,198	5,198	4,670
412601-52020	GROUP HEALTH INSURANCE	12,149	13,582	13,582	12,119
412601-52030	RETIREMENT	5,981	6,432	6,432	5,969
412601-52031	457 DEFERRED COMP EXPENSE	706	1,300	1,300	1,130
412601-52040	UNEMPLOYMENT COMPENSATION	53	98	98	98
412601-52050	WORKERS COMPENSATION	137	124	124	142
Total Personnel		83,044	96,229	96,229	87,059
412601-53100	OFFICE SUPPLIES	2,888	2,427	2,427	2,755
412601-53300	OPERATING EXPENDITURES	500	250	250	720
412601-53350	JANITORIAL	1,656	1,656	1,656	1,414
412601-53750	SMALL EQUIPMENT	0	0	0	1,624
412601-53900	INDIRECT EXPENSES	0	0	0	0
Total Supplies & Materials		5,044	4,333	4,333	6,513
412601-54030	TRAINING & EDUCATION	3,220	3,208	3,208	2,163
412601-54080	LOCAL TRAVEL	1,935	1,935	1,935	12
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	1,596	1,596	1,596	1,605
412601-54540	UTILITIES	1,560	1,560	1,560	1,944
412601-54600	EQUIPMENT RENTAL	145	300	300	3
Total Other Charges & Services		14,456	14,599	14,599	11,727
412601-56250	LEASE PRINCIPAL EXPENSE	255	800	800	6
Total Debt Service		255	800	800	6
Total Expenditures		102,799	115,961	115,961	105,305
Excess (Deficiency) of Revenues over Expenditures		19,673	6,511	6,511	194
Beginning Fund Balance		6,842	331	331	137
Ending Fund Balance		26,515	6,842	6,842	331

**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
415-44010	IMMUNIZATION GRANT	9,500	9,500	9,500	11,035
415-44150	MEDICAID	1,000	1,600	1,600	2,798
	Total Intergovernmental	10,500	11,100	11,100	13,833
415-47000	PATIENT FEES	12,000	11,500	11,500	17,260
	Total Fees	12,000	11,500	11,500	17,260
415-49970	TRANSFERS IN	132,100	34,000	34,000	0
	Total Other Financing Sources	132,100	34,000	34,000	0
	Total Revenues	154,600	56,600	56,600	31,093

**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
415601-51030	PERSONNEL SALARIES	74,434	33,145	33,145	8,721
415601-51080	PART-TIME	29,250	1,095	1,095	213
415601-52010	SOCIAL SECURITY TAXES	8,595	2,603	2,603	658
415601-52020	GROUP HEALTH INSURANCE	20,830	7,573	7,573	1,678
415601-52030	RETIREMENT	11,310	3,122	3,122	844
415601-52031	457 DEFERRED COMP EXPENSE	318	117	117	112
415601-52040	UNEMPLOYMENT COMPENSATION	131	48	48	14
415601-52050	WORKERS COMPENSATION	793	101	101	27
Total Personnel		145,661	47,804	47,804	12,267
415601-53100	OFFICE SUPPLIES	1,000	600	600	380
415601-53200	POSTAGE	75	75	75	7
415601-53300	OPERATING EXPENDITURES	3,500	3,500	3,500	3,214
415601-53350	JANITORIAL	1,000	1,000	1,000	890
415601-53390	MEDICATIONS	200	200	200	42
415601-53450	MEDICAL SUPPLIES	1,300	1,300	1,300	700
415601-53750	SMALL EQUIPMENT	2,000	2,000	2,000	0
Total Supplies & Materials		9,075	8,675	8,675	5,233
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	200	200	200	0
415601-54080	LOCAL TRAVEL	300	300	300	0
415601-54200	PRINTING	25	25	25	0
415601-54300	LIABILITY INSURANCE	100	100	100	0
415601-54520	TELEPHONE	750	600	600	686
415601-54540	UTILITIES	1,200	1,200	1,200	1,162
415601-54600	EQUIPMENT RENTAL	300	300	300	306
Total Other Charges & Services		2,875	2,725	2,725	2,154
415601-56250	LEASE PRINCIPAL EXPENSE	650	600	600	682
Total Debt Service		650	600	600	682
Total Expenditures		158,261	59,804	59,804	20,336
Excess (Deficiency) of Revenues over Expenditures		(3,661)	(3,204)	(3,204)	10,757
Beginning Fund Balance		11,085	14,289	14,289	3,532
Ending Fund Balance		7,424	11,085	11,085	14,289

**GRAYSON COUNTY, TEXAS**  
**COVID-19 CONFINEMENT GRANT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
418-44070	STATE GRANT REVENUE	0	0	0	205,186
	Total Intergovernmental	0	0	0	205,186
	Total Revenues	0	0	0	205,186
418580-51030	PERSONNEL SALARIES	0	0	0	65,202
418580-51080	PART-TIME	0	0	0	15,212
418580-52010	SOCIAL SECURITY TAXES	0	0	0	6,178
418580-52020	GROUP HEALTH INSURANCE	0	0	0	13,633
418580-52030	RETIREMENT	0	0	0	8,115
418580-52031	457 DEFERRED COMP EXPENSE	0	0	0	1,490
418580-52040	UNEMPLOYMENT COMPENSATION	0	0	0	131
418580-52050	WORKERS COMPENSATION	0	0	0	1,119
	Total Personnel	0	0	0	111,080
418580-53300	OPERATING EXPENDITURES	0	0	0	72,092
	Total Supplies & Materials	0	0	0	72,092
418580-54340	CONTRACT SERVICES	0	0	0	4,400
418580-54520	TELEPHONE	0	0	0	0
	Total Other Charges & Services	0	0	0	4,400
418580-55100	IMPROVEMENTS	0	0	0	0
418580-55200	EQUIPMENT	0	0	0	10,048
	Total Capital	0	0	0	10,048
418800-57000	Transfers to Other Funds	0	17,794	61,712	0
	Total Transfers	0	17,794	61,712	0
	Total Expenditures	0	17,794	61,712	197,620
	Excess (Deficiency) of Revenues over Expenditures	0	(17,794)	(61,712)	7,566
	Beginning Fund Balance	0	17,794	17,794	10,228
	Ending Fund Balance	0	0	(43,918)	17,794

**GRAYSON COUNTY, TEXAS**  
**COVID-19 VACCINATION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
419-43000	STATE GRANT REVENUE	0	172,167	550,000	295,209
	Total Intergovernmental	0	172,167	550,000	295,209
	Total Revenues	0	172,167	550,000	295,209
419601-51030	PERSONNEL SALARIES	0	107,236	51,092	183,116
419601-51080	PART-TIME	0	12,679	90,915	16,426
419601-52010	SOCIAL SECURITY TAXES	0	8,936	10,747	14,717
419601-52020	GROUP HEALTH INSURANCE	0	24,158	10,649	38,961
419601-52030	RETIREMENT	0	11,186	13,011	19,034
419601-52031	457 DEFERRED COMP EXPENSE	0	2,149	1,211	4,363
419601-52040	UNEMPLOYMENT COMPENSATION	0	174	201	308
419601-52050	WORKERS COMPENSATION	0	444	395	539
	Total Personnel	0	166,962	178,221	277,464
419601-53300	OPERATING EXPENDITURES	0	0	6,000	4,141
	Total Supplies & Materials	0	0	6,000	4,141
419601-54030	TRAINING & EDUCATION	0	0	5,700	0
419601-54080	LOCAL TRAVEL	0	0	1,650	774
419601-54340	CONTRACT SERVICES	0	1,500	7,000	3,625
	Total Other Charges & Services	0	1,500	14,350	4,399
419800-57000	Transfers to Other Funds	42,883	0	0	0
	Total Transfers	42,883	0	0	0
	Total Expenditures	42,883	168,462	198,571	286,004
	Excess (Deficiency) of Revenues over Expenditures	(42,883)	3,705	351,429	9,205
	Beginning Fund Balance	42,883	39,178	39,178	29,973
	Ending Fund Balance	0	42,883	390,607	39,178

**GRAYSON COUNTY, TEXAS**  
**HEALTH DEPARTMENT CONTINGENCY**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
420-49000	INVESTMENT EARNINGS	5,000	18,000	2,000	20,378
	Total Investment Earnings	5,000	18,000	2,000	20,378
	Total Revenues	5,000	18,000	2,000	20,378
420601-53300	OPERATING EXPENDITURES	15,000	5,000	15,000	5,399
	Total Supplies & Materials	15,000	5,000	15,000	5,399
420800-57000	Transfers to Other Funds	45,000	65,000	65,000	0
	Total Transfers	45,000	65,000	65,000	0
	Total Expenditures	60,000	70,000	80,000	5,399
	Excess (Deficiency) of Revenues over Expenditures	(55,000)	(52,000)	(78,000)	14,979
	Beginning Fund Balance	59,674	111,674	111,674	96,695
	Ending Fund Balance	4,674	59,674	33,674	111,674

**GRAYSON COUNTY, TEXAS**  
**HEALTH - LOCAL PROVIDER PARTICIPATION FUND (LPPF)**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
450-44190	LPPF CONTRIBUTIONS	22,000,000	22,000,000	13,000,000	13,373,929
	Total Miscellaneous	22,000,000	22,000,000	13,000,000	13,373,929
	Total Revenues	22,000,000	22,000,000	13,000,000	13,373,929
450601-54452	INTERGOVERNMENTAL PAYMENTS	22,000,000	22,000,000	13,000,000	15,113,072
	Total Other Charges & Services	22,000,000	22,000,000	13,000,000	15,113,072
	Total Expenditures	22,000,000	22,000,000	13,000,000	15,113,072
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(1,739,143)
	Beginning Fund Balance	1,824,936	1,824,936	1,824,936	3,564,079
	Ending Fund Balance	1,824,936	1,824,936	1,824,936	1,824,936



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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
500-43000	STATE GRANT REVENUE	304,000	116,000	116,000	120,000
500-43050	STATE REIMBURSEMENTS	0	91,000	91,000	0
500-43340	CONTRACT RESIDENTIAL	4,500,000	4,700,000	4,500,000	4,465,475
500-43350	STATE REIMBURSEMENT FOR FOOD	200,000	168,000	168,000	455,531
Total Intergovernmental		5,004,000	5,075,000	4,875,000	5,041,006
500-41800	LEASES REVENUE	94,500	85,367	85,367	91,740
Total Miscellaneous		94,500	85,367	85,367	91,740
500-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	54,853
500-49200	INTEREST INCOME - LEASES	17,300	22,543	22,543	19,603
Total Investment Earnings		27,300	32,543	32,543	74,456
Total Revenues		5,125,800	5,192,910	4,992,910	5,207,202

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
500545-51030	PERSONNEL SALARIES	2,388,591	2,265,646	2,265,646	1,843,096
500545-51050	COMPENSATORY TIME	35,000	30,000	30,000	31,055
500545-51080	PART TIME SALARIES	40,000	35,000	35,000	7,275
500545-52010	SOCIAL SECURITY TAXES	210,511	199,459	199,459	181,592
500545-52020	GROUP HEALTH INSURANCE	696,952	653,112	653,112	558,700
500545-52030	RETIREMENT	280,572	249,527	249,527	232,742
500545-52031	457 DEFERRED COMPENSATION	25,244	31,364	31,364	30,017
500545-52040	UNEMPLOYMENT INSURANCE	2,498	3,869	3,869	3,811
500545-52050	WORKERS COMPENSATION	24,868	30,116	30,116	28,752
Total Personnel		3,704,236	3,498,093	3,498,093	2,917,040
500545-53100	OFFICE SUPPLIES	7,500	7,500	7,500	5,930
500545-53200	POSTAGE	500	500	500	79
500545-53300	OPERATING EXPENSES	36,250	36,250	36,250	27,781
500545-53350	JANITORIAL SUPPLIES	25,000	15,750	15,750	18,257
500545-53400	UNIFORMS	7,500	7,500	7,500	3,315
500545-53560	GAS, OIL, ETC.	14,000	14,000	14,000	12,313
500545-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	7,587
500545-53670	BEDDING & LINENS	2,500	2,000	2,000	2,198
500545-53680	GROCERIES	100,000	90,000	90,000	101,775
500545-53685	GROCERIES - NATL SCHOOL LUNCH	200,000	180,000	180,000	250,306
500545-53750	SMALL EQUIPMENT	26,000	26,100	1,100	9,761
Total Supplies & Materials		424,250	384,600	359,600	439,302

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
500545-54000	PROFESSIONAL SERVICES	250,000	243,750	78,750	96,107
500545-54030	TRAINING & EDUCATION	20,000	15,000	15,000	10,650
500545-54200	PRINTING	1,000	1,000	1,000	0
500545-54300	LIABILITY INSURANCE	170,000	156,500	156,500	43,466
500545-54420	MEDICAL	7,000	5,000	5,000	5,349
500545-54520	TELEPHONE	4,000	4,000	4,000	2,430
500545-54540	UTILITIES	110,000	100,000	100,000	107,521
500545-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	22,675
500545-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	91
500545-54610	PROPERTY RENTAL	27,750	26,925	26,925	26,013
500545-54620	SERVICE CONTRACTS	7,500	7,500	7,500	6,655
Total Other Charges & Services		629,250	591,675	426,675	320,957
500545-55100	IMPROVEMENTS	205,000	15,000	15,000	2,970
500545-55200	EQUIPMENT	40,000	32,000	32,000	67,379
500545-55250	VEHICLES	0	75,000	75,000	1,338
Total Capital Outlay		245,000	122,000	122,000	71,687
500750-56600	DEBT SERVICE INTEREST	43,757	46,882	46,882	49,886
Total Debt Service		43,757	46,882	46,882	49,886
500800-57000	TRANSFERS TO OTHER FUNDS	81,243	88,118	78,118	135,114
Total Transfers Out		81,243	88,118	78,118	135,114
Total Expenditures		5,127,736	4,731,368	4,531,368	3,933,986
Excess (Deficiency) of Revenues over Expenditures		(1,936)	461,542	461,542	1,273,216
Beginning Fund Balance		3,014,865	2,553,323	2,553,323	1,280,107
Ending Fund Balance		3,012,929	3,014,865	3,014,865	2,553,323

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE DRUG COURT DONATIONS**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
515-49970	TRANSFER IN/CASH MATCH	10,750	11,000	1,000	13,167
	Total Other Financing Sources	10,750	11,000	1,000	13,167
	Total Revenues	10,750	11,000	1,000	13,167
515545-53300	OPERATING EXPENSES	10,000	15,000	5,000	3,597
	Total Supplies & Materials	10,000	15,000	5,000	3,597
	Total Expenditures	10,000	15,000	5,000	3,597
	Excess (Deficiency) of Revenues over Expenditures	750	(4,000)	(4,000)	9,570
	Beginning Fund Balance	20,803	24,803	24,803	15,233
	Ending Fund Balance	21,553	20,803	20,803	24,803

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE DRUG COURT GRANT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
516-43200	FEDERAL GRANT REVENUE	192,281	188,644	188,644	174,534
	Total Intergovernmental	192,281	188,644	188,644	174,534
516-49970	TRANSFERS IN/CASH MATCH	64,094	63,398	63,398	58,178
	Total Other Financing Sources	64,094	63,398	63,398	58,178
	Total Revenues	256,375	252,042	252,042	232,712



**GRAYSON COUNTY, TEXAS**  
**JUVENILE DRUG COURT GRANT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
516545-51030	PERSONNEL SALARIES	121,010	122,023	122,023	152,982
516545-52010	SOCIAL SECURITY TAXES	4,680	4,472	4,472	11,320
516545-52020	GROUP HEALTH INSURANCE	15,780	14,460	14,460	13,800
516545-52030	RETIREMENT	6,069	5,353	5,353	14,600
516545-52031	457 RETIREMENT	0	0	0	3,156
516545-52040	UNEMPLOYMENT INSURANCE	54	84	84	236
516545-52050	WORKERS COMPENSATION	576	797	797	1,048
Total Personnel		148,169	147,189	147,189	197,142
516545-53100	SUPPLIES	3,500	3,500	3,500	999
516545-53300	OPERATING EXPENSES	8,000	8,000	8,000	8,421
Total Supplies & Materials		11,500	11,500	11,500	9,420
516545-54000	PROFESSIONAL SERVICES	66,706	63,353	63,353	5,611
516545-54030	TRAINING & EDUCATION	30,000	30,000	30,000	20,539
Total Other Charges		96,706	93,353	93,353	26,150
Total Expenditures		256,375	252,042	252,042	232,712
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
518-43000	STATE GRANT REVENUE	172,340	172,340	172,340	72,340
518-43100	STATE GRANT REVENUE	15,000	62,000	62,000	13,889
	Total Intergovernmental	187,340	234,340	234,340	86,229
518-49660	PROGRAM PARTICIPANT PAYMENTS	30,000	30,000	30,000	79,740
	Total Miscellaneous Revenues	30,000	30,000	30,000	79,740
518-49970	TRANSFERS IN/CASH MATCH	303,948	236,277	236,277	195,228
	Total Other Financing Sources	303,948	236,277	236,277	195,228
	Total Revenues	521,288	500,617	500,617	361,197

**GRAYSON COUNTY, TEXAS**  
**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
518545-51030	PERSONNEL SALARIES	292,087	280,608	280,608	187,004
518545-52010	SOCIAL SECURITY TAXES	21,194	19,863	19,863	13,824
518545-52020	GROUP HEALTH INSURANCE	71,010	65,070	65,070	41,975
518545-52030	RETIREMENT	29,272	25,658	25,658	18,605
518545-52031	457 RETIREMENT	2,994	1,806	1,806	2,100
518545-52040	UNEMPLOYMENT INSURANCE	256	401	401	301
518545-52050	WORKERS COMPENSATION	2,170	2,038	2,038	1,408
Total Personnel		418,983	395,444	395,444	265,218
518545-53300	OPERATING EXPENSES	20,000	20,000	20,000	6,994
518545-53680	GROCERIES	1,000	6,000	6,000	66
518545-53750	SMALL EQUIPMENT	3,500	3,500	3,500	2,127
Total Supplies & Materials		24,500	29,500	29,500	9,187
518545-54030	TRAINING & EDUCATION	2,500	2,500	2,500	2,023
518545-54300	LIABILITY & CASUALTY INSURANCE	3,000	2,173	2,173	2,174
518545-54540	UTILITIES	12,500	12,500	12,500	11,685
518545-54610	PROPERTY RENTAL	44,805	43,500	43,500	42,000
Total Other Charges		62,805	60,673	60,673	57,882
518545-55100	IMPROVEMENTS	10,000	10,000	10,000	2,532
518545-55200	EQUIPMENT	5,000	5,000	5,000	26,378
Total Other Charges		15,000	15,000	15,000	28,910
Total Expenditures		521,288	500,617	500,617	361,197
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE CASE MANAGER FEE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
525-46030	JP JUV CASE MANAGER FEE	10,000	10,000	10,000	11,072
	Total Fees of Office	10,000	10,000	10,000	11,072
525-49000	INVESTMENT EARNINGS	100	100	100	2,595
	Total Investment Earnings	100	100	100	2,595
	Total Revenues	10,100	10,100	10,100	13,667
525545-53300	OPERATING EXPENSES	15,000	15,000	15,000	0
	Total Supplies & Materials	15,000	15,000	15,000	0
	Total Expenditures	15,000	15,000	15,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,900)	(4,900)	(4,900)	13,667
	Beginning Fund Balance	63,793	68,693	68,693	55,026
	Ending Fund Balance	58,893	63,793	63,793	68,693

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

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - SHERIFF**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
560-42280	LAW ENFORCEMENT EDUCATION	9,250	19,000	9,250	20,586
	Total Fees of Office	9,250	19,000	9,250	20,586
	Total Revenues	9,250	19,000	9,250	20,586
560550-54030	TRAINING & EDUCATION	20,000	15,000	15,000	3,350
	Total Other Charges & Services	20,000	15,000	15,000	3,350
	Total Expenditures	20,000	15,000	15,000	3,350
	Excess (Deficiency) of Revenues over Expenditures	(10,750)	4,000	(5,750)	17,236
	Beginning Fund Balance	34,413	30,413	30,413	13,177
	Ending Fund Balance	23,663	34,413	24,663	30,413



**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
561-42280	LAW ENFORCEMENT EDUCATION	560	1,500	560	1,544
	Total Fees of Office	560	1,500	560	1,544
	Total Revenues	560	1,500	560	1,544
561521-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,873
	Total Other Charges & Services	3,000	3,000	3,000	1,873
	Total Expenditures	3,000	3,000	3,000	1,873
	Excess (Deficiency) of Revenues over Expenditures	(2,440)	(1,500)	(2,440)	(329)
	Beginning Fund Balance	3,050	4,550	4,550	4,879
	Ending Fund Balance	610	3,050	2,110	4,550

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
562-42280	LAW ENFORCEMENT EDUCATION	560	1,350	560	1,438
	Total Fees of Office	560	1,350	560	1,438
	Total Revenues	560	1,350	560	1,438
562522-54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
	Total Other Charges & Services	5,000	5,000	5,000	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,440)	(3,650)	(4,440)	1,438
	Beginning Fund Balance	10,984	14,634	14,634	13,196
	Ending Fund Balance	6,544	10,984	10,194	14,634

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
563-42280	LAW ENFORCEMENT EDUCATION	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total Revenues	0	0	0	0
563523-54030	TRAINING & EDUCATION	2,500	2,500	2,500	0
	Total Other Charges & Services	2,500	2,500	2,500	0
	Total Expenditures	2,500	2,500	2,500	0
	Excess (Deficiency) of Revenues over Expenditures	(2,500)	(2,500)	(2,500)	0
	Beginning Fund Balance	4,692	7,192	7,192	7,192
	Ending Fund Balance	2,192	4,692	4,692	7,192

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
564-42280	LAW ENFORCEMENT EDUCATION	560	1,465	560	1,437
	Total Fees of Office	560	1,465	560	1,437
	Total Revenues	560	1,465	560	1,437
564524-54030	TRAINING & EDUCATION	2,000	2,500	3,000	2,470
	Total Other Charges & Services	2,000	2,500	3,000	2,470
	Total Expenditures	2,000	2,500	3,000	2,470
	Excess (Deficiency) of Revenues over Expenditures	(1,440)	(1,035)	(2,440)	(1,033)
	Beginning Fund Balance	1,728	2,763	2,763	3,796
	Ending Fund Balance	288	1,728	323	2,763

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - FIRE MARSHAL**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
565-42280	LAW ENFORCEMENT EDUCATION	650	1,550	650	1,524
	Total Fees of Office	650	1,550	650	1,524
	Total Revenues	650	1,550	650	1,524
565557-54030	TRAINING & EDUC - FIRE MARSHAL	1,500	1,500	1,500	0
	Total Other Charges & Services	1,500	1,500	1,500	0
	Total Expenditures	1,500	1,500	1,500	0
	Excess (Deficiency) of Revenues over Expenditures	(850)	50	(850)	1,524
	Beginning Fund Balance	1,574	1,524	1,524	0
	Ending Fund Balance	724	1,574	674	1,524

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
571-46090	JP TIME PAYMENT FEE	0	3	20	24
	Total Fees of Office	0	3	20	24
	Total Revenues	0	3	20	24
571511-53300	OPERATING EXPENDITURES	0	13	26	800
	Total Supplies & Materials	0	13	26	800
	Total Expenditures	0	13	26	800
	Excess (Deficiency) of Revenues over Expenditures	0	(10)	(6)	(776)
	Beginning Fund Balance	0	10	10	786
	Ending Fund Balance	0	0	4	10

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #2**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
572-46090	JP TIME PAYMENT FEE	0	4	0	2
	Total Fees of Office	0	4	0	2
	Total Revenues	0	4	0	2
572512-53300	OPERATING EXPENDITURES	0	431	430	5,000
	Total Supplies & Materials	0	431	430	5,000
	Total Expenditures	0	431	430	5,000
	Excess (Deficiency) of Revenues over Expenditures	0	(427)	(430)	(4,998)
	Beginning Fund Balance	0	427	427	5,425
	Ending Fund Balance	0	0	(3)	427



**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #3**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
573-46090	JP TIME PAYMENT FEE	0	2	0	2
	Total Fees of Office	0	2	0	2
	Total Revenues	0	2	0	2
573513-53300	OPERATING EXPENDITURES	0	65	61	1,000
	Total Supplies & Materials	0	65	61	1,000
	Total Expenditures	0	65	61	1,000
	Excess (Deficiency) of Revenues over Expenditures	0	(63)	(61)	(998)
	Beginning Fund Balance	0	63	63	1,061
	Ending Fund Balance	0	0	2	63

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #4**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
574-46090	JP TIME PAYMENT FEE	0	0	10	12
	Total Fees of Office	0	0	10	12
	Total Revenues	0	0	10	12
574514-53300	OPERATING EXPENDITURES	0	2	11	42
	Total Supplies & Materials	0	2	11	42
	Total Expenditures	0	2	11	42
	Excess (Deficiency) of Revenues over Expenditures	0	(2)	(1)	(30)
	Beginning Fund Balance	0	2	2	32
	Ending Fund Balance	0	0	1	2

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - COUNTY CLERK**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	40	40	40	45
	Total Fees of Office	40	40	40	45
	Total Revenues	40	40	40	45
575403-53300	OPERATING EXPENDITURES	8,500	0	8,000	466
	Total Supplies & Materials	8,500	0	8,000	466
	Total Expenditures	8,500	0	8,000	466
	Excess (Deficiency) of Revenues over Expenditures	(8,460)	40	(7,960)	(421)
	Beginning Fund Balance	8,817	8,777	8,777	9,198
	Ending Fund Balance	357	8,817	817	8,777

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - DISTRICT CLERK**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	150	150	200	236
	Total Fees of Office	150	150	200	236
	Total Revenues	150	150	200	236
576530-53300	OPERATING EXPENDITURES	300	950	1,000	10,000
	Total Supplies & Materials	300	950	1,000	10,000
	Total Expenditures	300	950	1,000	10,000
	Excess (Deficiency) of Revenues over Expenditures	(150)	(800)	(800)	(9,764)
	Beginning Fund Balance	165	965	965	10,729
	Ending Fund Balance	15	165	165	965

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

**GRAYSON COUNTY, TEXAS**  
**PROBATE EDUCATION FEE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
581-45010	PROBATE EDUCATION FEE	3,000	3,000	3,000	5,015
	Total Fees of Office	3,000	3,000	3,000	5,015
	Total Revenues	3,000	3,000	3,000	5,015
581401-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,707
	Total Other Charges & Services	3,000	3,000	3,000	1,707
	Total Expenditures	3,000	3,000	3,000	1,707
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	3,308
	Beginning Fund Balance	6,564	6,564	6,564	3,256
	Ending Fund Balance	6,564	6,564	6,564	6,564

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

**GRAYSON COUNTY, TEXAS**  
**SUPPLEMENTAL GUARDIANSHIP FEE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	25,000	25,000	25,000	31,200
	Total Fees of Office	25,000	25,000	25,000	31,200
	Total Revenues	25,000	25,000	25,000	31,200
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	50,000	50,000	50,000	3,338
	Total Other Charges & Services	50,000	50,000	50,000	3,338
	Total Expenditures	50,000	50,000	50,000	3,338
	Excess (Deficiency) of Revenues over Expenditures	(25,000)	(25,000)	(25,000)	27,862
	Beginning Fund Balance	210,692	235,692	235,692	207,830
	Ending Fund Balance	185,692	210,692	210,692	235,692



### **Debt Service Funds**

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

### **2013 Pass-Through Toll Revenue and Limited Tax Refunding Bonds**

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

**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
620-40100	CURRENT TAX COLLECTIONS	28,000	25,000	25,000	63,995
620-40150	DELINQUENT TAXES	15,000	12,000	12,000	14,880
620-40200	PENALTY & INTEREST	30,641	30,000	30,000	38,563
	Total Property Taxes	73,641	67,000	67,000	117,438
620-43050	TXDOT REIMBURSEMENT	5,281,625	5,281,625	5,281,625	5,281,625
	Total Intergovernmental	5,281,625	5,281,625	5,281,625	5,281,625
620-49000	INVESTMENT EARNINGS	500	1,000	1,000	3,218
	Total Investment Earnings	500	1,000	1,000	3,218
	Total Revenues	5,355,766	5,349,625	5,349,625	5,402,281

**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
620750-54490	MISCELLANEOUS EXPENSE	575	750	750	575
	Total Other Charges & Services	575	750	750	575
620750-56200	DEBT SERVICE PRINCIPAL	5,295,000	5,115,000	5,115,000	4,905,000
620750-56600	DEBT SERVICE INTEREST	79,425	261,150	261,150	473,812
	Total Debt Service	5,374,425	5,376,150	5,376,150	5,378,812
	Total Expenditures	5,375,000	5,376,900	5,376,900	5,379,387
	Excess (Deficiency) of Revenues over Expenditures	(19,234)	(27,275)	(27,275)	22,894
	Beginning Fund Balance	19,234	46,509	46,509	23,615
	Ending Fund Balance	0	19,234	19,234	46,509

### **2018 Transportation Bonds**

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

**GRAYSON COUNTY, TEXAS**  
**2018 TRANSPORTATION BONDS DEBT SERVICE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
625-40100	CURRENT TAX COLLECTIONS	452,000	1,000,000	1,000,000	1,266,571
625-40150	DELINQUENT TAXES	0	0	0	6,910
	Total Property Taxes	452,000	1,000,000	1,000,000	1,273,481
625-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	48,721
	Total Investment Earnings	3,000	3,000	3,000	48,721
	Total Revenues	455,000	1,003,000	1,003,000	1,322,202

**GRAYSON COUNTY, TEXAS**  
**2018 TRANSPORTATION BONDS DEBT SERVICE FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
625750-54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	1,000
	Total Other Charges & Services	1,000	1,000	1,000	1,000
625750-56200	DEBT SERVICE PRINCIPAL	1,015,000	980,000	980,000	940,000
625750-56600	DEBT SERVICE INTEREST	127,000	166,200	166,200	203,800
	Total Debt Service	1,142,000	1,146,200	1,146,200	1,143,800
	Total Expenditures	1,143,000	1,147,200	1,147,200	1,144,800
	Excess (Deficiency) of Revenues over Expenditures	(688,000)	(144,200)	(144,200)	177,402
	Beginning Fund Balance	874,226	1,018,426	1,018,426	841,024
	Ending Fund Balance	186,226	874,226	874,226	1,018,426

**2023 Debt Service**

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



**GRAYSON COUNTY, TEXAS**  
**2023 DEBT SERVICE FUND - JAIL EXPANSION**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
635-40100	CURRENT TAX COLLECTIONS	2,210,750	2,443,250	2,443,250	2,845,296
	Total Property Taxes	2,210,750	2,443,250	2,443,250	2,845,296
635-49000	INVESTMENT EARNINGS	3,000	0	0	51,529
	Total Investment Earnings	3,000	0	0	51,529
	Total Revenues	2,213,750	2,443,250	2,443,250	2,896,825

**GRAYSON COUNTY, TEXAS**  
**2023 DEBT SERVICE FUND - JAIL EXPANSION**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
635750-54490	MISCELLANEOUS EXPENSE	750	1,000	1,000	750
	Total Other Charges & Services	750	1,000	1,000	750
635750-56200	DEBT SERVICE PRINCIPAL	1,445,000	1,370,000	1,370,000	1,250,000
635750-56600	DEBT SERVICE INTEREST	1,004,750	1,073,250	1,073,250	1,195,692
	Total Debt Service	2,449,750	2,443,250	2,443,250	2,445,692
	Total Expenditures	2,450,500	2,444,250	2,444,250	2,446,442
	Excess (Deficiency) of Revenues over Expenditures	(236,750)	(1,000)	(1,000)	450,383
	Beginning Fund Balance	449,383	450,383	450,383	0
	Ending Fund Balance	212,633	449,383	449,383	450,383

**Debt Service - Tax Notes**

The function of this fund is to accumulate monies for payment of tax notes, series 2025, which are due in annual installments, payable through fiscal year 2031. Proceeds from the sale of these obligations will be used for capital projects. Property taxes are levied to finance the debt service.

**GRAYSON COUNTY, TEXAS**  
**DEBT SERVICE FUND - TAX NOTES**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
640-40100	CURRENT TAX COLLECTIONS	953,961	0	0	0
	Total Property Taxes	953,961	0	0	0
640-49000	INVESTMENT EARNINGS	1,000	0	0	0
	Total Investment Earnings	1,000	0	0	0
	Total Revenues	954,961	0	0	0

**GRAYSON COUNTY, TEXAS**  
**DEBT SERVICE FUND - TAX NOTES**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
640750-54490	MISCELLANEOUS EXPENSE	1,000	0	0	0
	Total Other Charges & Services	1,000	0	0	0
640750-56200	DEBT SERVICE PRINCIPAL	670,000	0	0	0
640750-56600	DEBT SERVICE INTEREST	282,961	0	0	0
	Total Debt Service	952,961	0	0	0
	Total Expenditures	953,961	0	0	0
	Excess (Deficiency) of Revenues over Expenditures	1,000	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	1,000	0	0	0

### **Capital Projects Funds**

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

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

**GRAYSON COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
700-40100	CURRENT TAX COLLECTIONS	200,000	200,000	200,000	108,792
700-40150	DELINQUENT TAXES	1,200	1,000	1,000	1,214
700-40200	PENALTY & INTEREST	1,200	1,000	1,000	1,347
	Total Property Taxes	202,400	202,000	202,000	111,353
700-49000	INVESTMENT EARNINGS	5,000	16,000	5,000	24,815
	Total Investment Earnings	5,000	16,000	5,000	24,815
	Total Revenues	207,400	218,000	207,000	136,168



**GRAYSON COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
700718-54000	PROFESSIONAL SERVICES	50,000	30,000	50,000	0
700718-54490	MISCELLANEOUS EXPENSE	50,000	10,000	50,000	8,395
700718-54550	REPAIR & MAINTENANCE	50,000	50,000	50,000	46,220
Total Other Charges & Services		150,000	90,000	150,000	54,615
700718-55050	BUILDINGS	450,000	0	100,000	0
700718-55100	IMPROVEMENTS	130,000	0	105,000	5,475
700718-55200	EQUIPMENT	0	110,000	150,000	0
Total Capital Outlay		580,000	110,000	355,000	5,475
Total Expenditures		730,000	200,000	505,000	60,090
Excess (Deficiency) of Revenues over Expenditures		(522,600)	18,000	(298,000)	76,078
Beginning Fund Balance		608,427	590,427	590,427	514,349
Ending Fund Balance		85,827	608,427	292,427	590,427

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,507
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,507
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,507
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,507
	Total Intergovernmental	70,000	70,000	70,000	70,028
710-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	16,231
	Total Investment Earnings	5,000	5,000	5,000	16,231
	Total Revenues	75,000	75,000	75,000	86,259

**GRAYSON COUNTY, TEXAS**  
**LATERAL ROAD FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
710701-55200	EQUIPMENT	150,000	0	150,000	19,190
710702-55200	EQUIPMENT	95,000	0	75,000	20,000
710703-55200	EQUIPMENT	55,000	38,200	75,000	9,160
710704-55200	EQUIPMENT	105,000	0	75,000	0
Total Capital Outlay		405,000	38,200	375,000	48,350
Total Expenditures		405,000	38,200	375,000	48,350
Excess (Deficiency) of Revenues over Expenditures		(330,000)	36,800	(300,000)	37,909
Beginning Fund Balance		410,417	373,617	373,617	335,708
Ending Fund Balance		80,417	410,417	73,617	373,617

**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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
720-49000	INVESTMENT EARNINGS	40,000	40,000	40,000	161,247
	Total Investment Earnings	40,000	40,000	40,000	161,247
	Total Revenues	40,000	40,000	40,000	161,247

**GRAYSON COUNTY, TEXAS**  
**RIGHT-OF-WAY ACQUISITION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
720705-54000	PROFESSIONAL SERVICES	2,000,000	473,200	2,000,000	15,965
	Total Other Charges & Services	2,000,000	473,200	2,000,000	15,965
720705-55100	IMPROVEMENTS	0	400,000	0	0
720705-55570	RIGHT-OF-WAY PURCHASES	1,000,000	0	1,000,000	0
	Total Capital Outlay	1,000,000	400,000	1,000,000	0
720800-57000	TRANSFERS TO OTHER FUNDS	0	25,000	0	0
	Total Transfers	0	25,000	0	0
	Total Expenditures	3,000,000	898,200	3,000,000	15,965
	Excess (Deficiency) of Revenues over Expenditures	(2,960,000)	(858,200)	(2,960,000)	145,282
	Beginning Fund Balance	2,999,128	3,857,328	3,857,328	3,712,046
	Ending Fund Balance	39,128	2,999,128	897,328	3,857,328

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



**GRAYSON COUNTY, TEXAS**  
**JAIL EXPANSION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
735-49000	INVESTMENT EARNINGS	200,000	200,000	200,000	642,128
	Total Investment Earnings	200,000	200,000	200,000	642,128
Total Revenues		200,000	200,000	200,000	642,128

**GRAYSON COUNTY, TEXAS**  
**JAIL EXPANSION FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
735705-55100	IMPROVEMENTS	24,000,000	1,000,000	25,000,000	0
	Total Capital Outlay	24,000,000	1,000,000	25,000,000	0
	Total Expenditures	24,000,000	1,000,000	25,000,000	0
	Excess (Deficiency) of Revenues over Expenditures	(23,800,000)	(800,000)	(24,800,000)	642,128
	Beginning Fund Balance	25,053,371	25,853,371	25,853,371	25,211,243
	Ending Fund Balance	1,253,371	25,053,371	1,053,371	25,853,371

**Capital Projects Fund** - to account for capital expenditures and capital projects designated with debt obligation funds. The financing is provided by tax note obligations issued in 2025.

**GRAYSON COUNTY, TEXAS**  
**CAPITAL PROJECTS FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
740-49975	PROCEEDS FROM DEBT ISSUANCE	0	4,805,000	0	0
740-49976	BOND PREMIUM	0	289,879	0	0
Total Miscellaneous Revenue		0	5,094,879	0	0
Total Revenues		0	5,094,879	0	0

**GRAYSON COUNTY, TEXAS**  
**CAPITAL PROJECTS FUND**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
740705-55050	BUILDINGS	0	1,324,294	0	0
740705-55100	IMPROVEMENTS	100,000	575,706	0	0
740705-55200	EQUIPMENT	0	2,500,000	0	0
740705-55250	VEHICLES	0	500,000	0	0
	Total Capital Outlay	100,000	4,900,000	0	0
740705-56100	BOND ISSUANCE COSTS	0	94,879	0	0
	Total Debt Service	0	94,879	0	0
	Total Expenditures	100,000	4,994,879	0	0
	Excess (Deficiency) of Revenues over Expenditures	(100,000)	100,000	0	0
	Beginning Fund Balance	100,000	0	0	0
	Ending Fund Balance	0	100,000	0	0

## **Enterprise Fund**

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

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

**GRAYSON COUNTY, TEXAS**  
**NORTH TEXAS REGIONAL AIRPORT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
800-41500	AVIATION FACILITIES	1,458,787	1,050,000	1,050,000	1,078,202
800-41520	INDUSTRIAL FACILITIES	440,124	300,000	300,000	306,147
800-41550	GROUND LEASES	228,895	175,000	175,000	146,693
800-41560	INSURANCE	147,118	120,000	120,000	110,917
800-41570	OTHER LEASES	9,068	5,500	5,500	16,809
Total Aviation Facilities		2,283,992	1,650,500	1,650,500	1,658,768
800-43000	STATE GRANT REVENUE	100,000	100,000	100,000	100,000
800-43200	FEDERAL REVENUE	0	0	0	4,625
Total Intergovernmental		100,000	100,000	100,000	104,625
800-49000	INVESTMENT EARNINGS	86,907	30,000	30,000	102,211
800-49200	INTEREST INCOME ON LEASES (GASB 87)	0	0	0	220,520
Total Investment Earnings		86,907	30,000	30,000	322,731
800-49500	SALE OF FIXED ASSETS	0	0	0	517
800-49508	GAIN/LOSS ON LEASE TERM (GASB 87)	0	0	0	(691)
800-49530	FUEL FLOWAGE FEE	126,248	105,000	105,000	127,687
800-49900	INSURANCE PROCEEDS	0	177,980	0	107,000
800-49950	MISCELLANEOUS REVENUE	11,776	7,500	7,500	7,827
Total Miscellaneous Revenue		138,024	290,480	112,500	242,340
Total Revenues		2,608,923	2,070,980	1,893,000	2,328,464

**GRAYSON COUNTY, TEXAS**  
**NORTH TEXAS REGIONAL AIRPORT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
800710-51030	PERSONNEL SALARIES	354,484	337,559	337,559	242,556
800710-51080	PART-TIME	49,884	47,502	47,502	57,242
800710-52010	SOCIAL SECURITY TAXES	29,894	28,493	28,493	21,845
800710-52020	GROUP HEALTH INSURANCE	78,900	72,300	72,300	41,400
800710-52030	RETIREMENT	35,832	31,445	31,445	24,953
800710-52031	457 DEFERRED COMP EXPENSE	6,735	8,550	8,550	8,136
800710-52040	UNEMPLOYMENT COMPENSATION	354	548	548	461
800710-52050	WORKERS COMPENSATION	3,476	3,917	3,917	3,040
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	1,347
Total Personnel		579,559	550,314	550,314	400,980
800560-51030	PERSONNEL SALARIES -NTRA FIRE	317,702	0	0	0
Total Personnel -FIRE		317,702	0	0	0
800710-53100	OFFICE SUPPLIES	1,200	3,000	3,000	1,153
800710-53200	POSTAGE	500	800	800	58
800710-53300	OPERATING EXPENSES	25,000	32,000	32,000	15,802
800710-53560	GAS, OIL, ETC.	12,000	10,500	10,500	12,526
800710-53585	VEHICLE MAINTENANCE	10,000	22,575	22,575	3,576
800710-53750	SMALL EQUIPMENT	0	0	0	1,374
Total Supplies & Materials		48,700	68,875	68,875	34,489
800710-54000	PROFESSIONAL SERVICES	50,000	100,000	100,000	53,782
800710-54030	TRAINING & EDUCATION	10,000	15,000	15,000	4,564
800710-54040	BUSINESS DEVELOPMENT	10,000	10,000	10,000	0
800710-54180	ADVERTISING	10,000	22,750	10,000	381
800710-54200	PRINTING	0	0	0	220
800710-54220	DUES AND PUBLICATIONS	5,000	5,000	5,000	0
800710-54255	ATTORNEYS FEES	25,000	30,000	30,000	12,099
800710-54300	LIABILITY & CASUALTY INSURANCE	120,000	120,000	120,000	102,917



**GRAYSON COUNTY, TEXAS**  
**NORTH TEXAS REGIONAL AIRPORT**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
800710-54340	ADMINISTRATIVE SERVICES	95,232	93,000	93,000	0
800710-54490	139 COMPLIANCE EXPENSE	0	0	0	76,389
800710-54520	TELEPHONE	6,000	4,500	4,500	4,793
800710-54540	UTILITIES	80,000	80,000	80,000	74,204
800710-54550	REPAIRS & MAINTENANCE	200,000	503,048	503,048	194,984
800710-54555	CASUALTY LOSS REPAIRS	100,000	277,980	100,000	132,000
800710-54600	EQUIPMENT RENTAL	10,000	10,500	10,500	0
800710-54960	UNCOLLECTIBLE RECEIVABLES	10,000	0	0	0
Total Other Charges & Services		731,232	1,271,778	1,081,048	656,333
800710-55100	IMPROVEMENTS	1,000,000	1,516,400	1,600,000	532,572
800710-55200	EQUIPMENT	25,000	0	0	33,993
800710-55250	VEHICLES	0	0	0	19,331
800710-55570	RAMP GRANT EXPENDITURES	111,112	111,112	111,112	111,111
Total Capital Outlay		1,136,112	1,627,512	1,711,112	697,007
Total Airport Operations		2,813,305	3,518,479	3,411,349	1,788,809
800707-54000	RMA PROFESSIONAL SERVICES	50,000	155,000	55,000	59,358
800707-54030	RMA TRAINING & EDUCATION	5,000	5,000	5,000	2,791
800707-54040	RMA BUSINESS DEVELOPMENT	5,000	5,000	5,000	2,330
Total Regional Mobility Authority Expenses		60,000	165,000	65,000	64,479
Excess (Deficiency) of Revenues over Expenditures		(264,382)	(1,612,499)	(1,583,349)	475,176
Beginning Fund Balance		1,116,574	2,729,073	2,729,073	2,253,897
Ending Fund Balance		852,192	1,116,574	1,145,724	2,729,073

### **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**  
**2026 Proposed Budget**

Account Number	Account Name	2026 Proposed Budget	2025 Revised Budget	2025 Original Budget	2024 Actual
925-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	3,386
	Total Investment Earnings	1,000	1,000	1,000	3,386
	Total Revenues	1,000	1,000	1,000	3,386
	Excess (Deficiency) of Revenues over Expenditures	1,000	1,000	1,000	3,386
	Beginning Fund Balance	82,336	81,336	81,336	77,950
	Ending Fund Balance	83,336	82,336	82,336	81,336