PROPOSED BUDGET
for
GRAYSON COUNTY

Fiscal Year Ending September 30, 2027

FILED FOR RECORD
2026 AUG 18 P 4:20
DEANA PATTERSON
COUNTY CLERK
GRAYSON COUNTY, TX

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

This budget will raise more revenue from property taxes than last year's budget by $3,491,908, which is a 5.26% increase from last year's budget. Of the total property tax amount, $2,788,489 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 2026 (Adopted)	Fiscal 2027 (Proposed)
Property Tax Rate	$.305100	$.305100
No New Revenue Rate	$.324766	$.322789
No New Revenue Maintenance & Operations Rate	$.317975	$.319925
Voter Approval Rate	$.363798	$.408938
Debt Rate	$.018197	$.019143

The total amount of County debt obligations as of the budget hearing date is $29,912,150.

This proposed budget was filed with the County Clerk on August 18, 2026 and replaces the proposed budget filed on August 5, 2026. A public hearing on this budget is on August 25, 2026.

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

Page

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

TABLE OF CONTENTS

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:	$ 20,868,707,305
Frozen Value Exemptions:	$ 7,939,285

The above assessed valuation in Grayson County for 2027 is based on 100% of the true or market value property assessed on January 1, 2026.

The property tax rates for the 2026 and 2027 fiscal years are as follows:

	2026 Fiscal Year	2027 Fiscal Year
Adopted Tax Rate	0.305100	0.305100
No New Revenue Tax Rate	0.324766	0.322789
Maintenance and Operations Tax Rate	0.286903	0.285957
Voter Approval Rate	0.363798	0.408938
Debt Tax Rate	0.018197	0.019143

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is $71,609,711. Of this amount, it is estimated that 97.5% or $69,819,468 will be collected within the current tax year, and that approximately $1,790,243 of said taxes will be delinquent on October 1, 2027. It is estimated that $1,615,000 of these tax collections will be paid to participating Tax Increment Financing Zones. This budget will raise more revenue from property taxes than last year's budget by $3,491,908, which is a 5% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $2,788,489.

The total outstanding indebtedness of Grayson County, on October 1, 2026 is $29,912,150. During the year covered by this Budget, there will be paid:

On Principal: $3,325,000 On Interest: $1,225,650

GRAYSON COUNTY, TEXAS

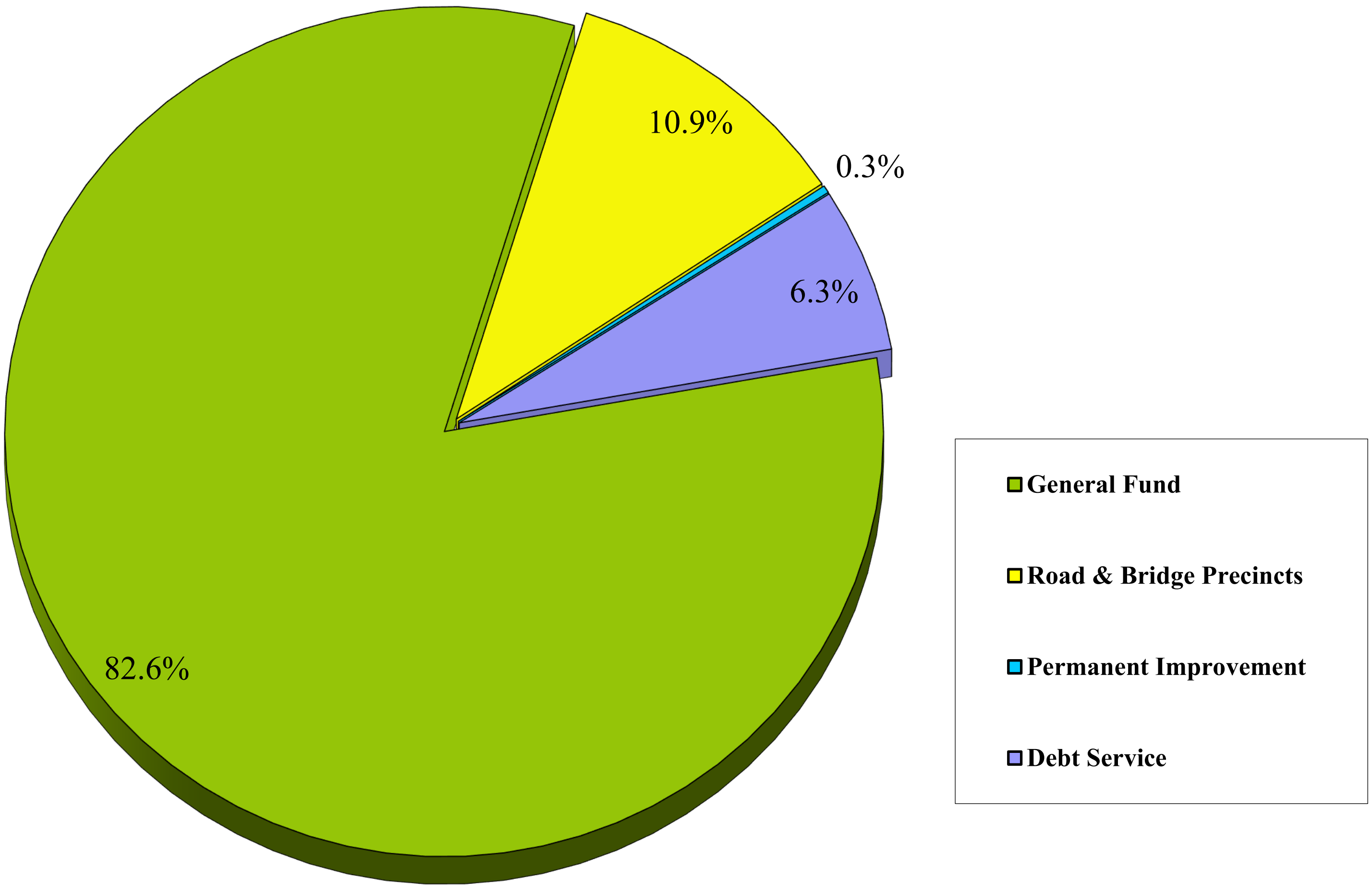
ALLOCATION OF PROPOSED TAX RATE

FISCAL YEAR 2026-2027

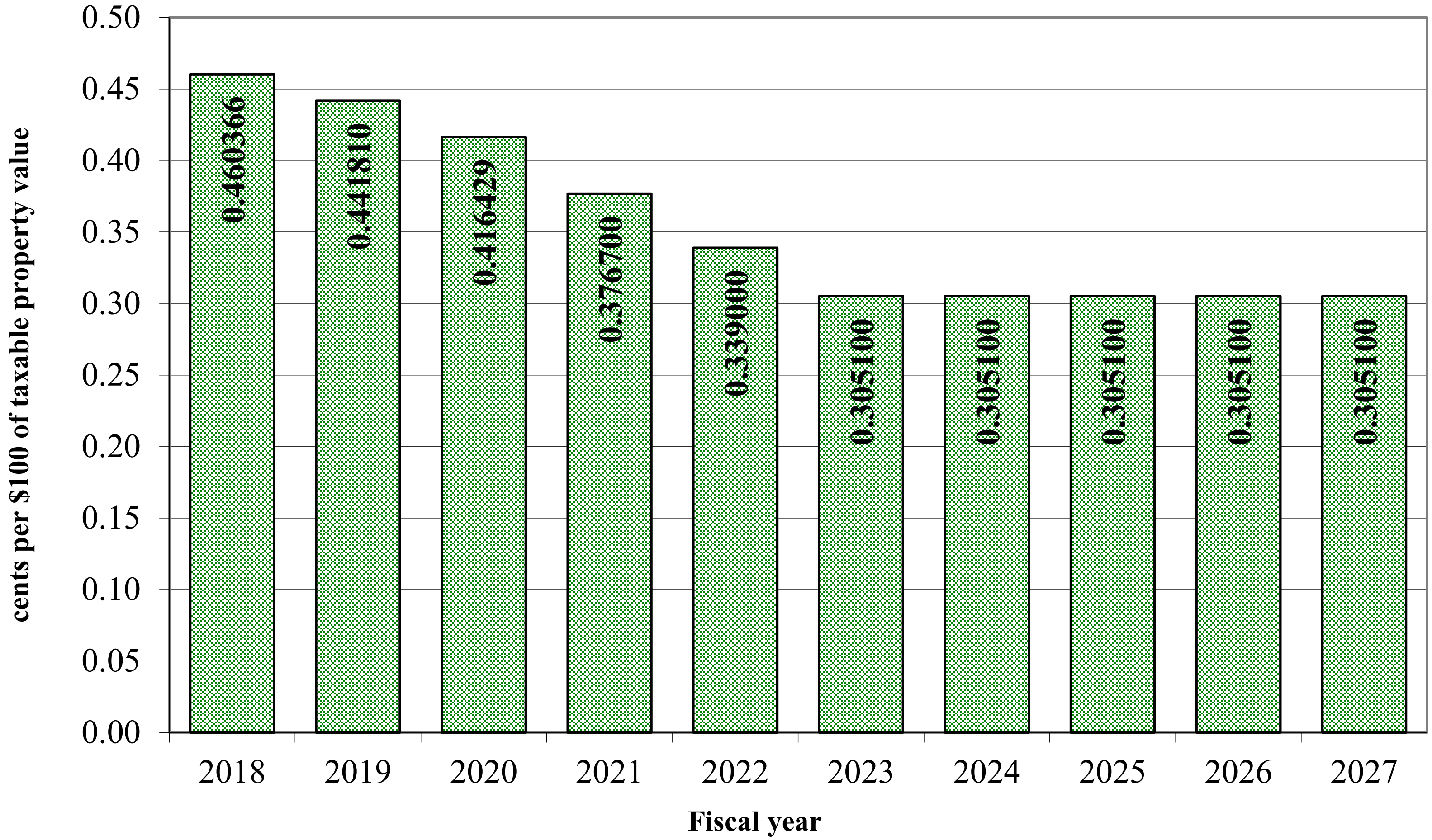
Maintenance & Operations Rate			0.285957
Debt Rate			0.019143
			0.305100
		Budget	
General Fund	$	57,638,818	0.251872
Road & Bridge Precinct #1		1,900,000	0.008303
Road & Bridge Precinct #2		1,900,000	0.008303
Road & Bridge Precinct #3		1,900,000	0.008303
Road & Bridge Precinct #4		1,900,000	0.008303
Permanent Improvement Fund		200,000	0.000873
Debt Service		4,380,650	0.019143
Total	$	69,819,468	0.305100
Total Taxable Value of Property	$	20,868,707,305	
Tax Rate per $100		0.305100	
	$	63,670,426	
Taxes on Frozen Property	$	7,939,285	
Total Tax Levy	$	71,609,711	
Projected Collection Percentage		97.5%	
Projected Current Tax Collection	$	69,819,468	
Projected TIF Payments*(see expenses)*	$	-	
Total Net Tax Levy Budgeted	$	69,819,468	

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

Tax Rate Allocation
Fiscal Year 2027

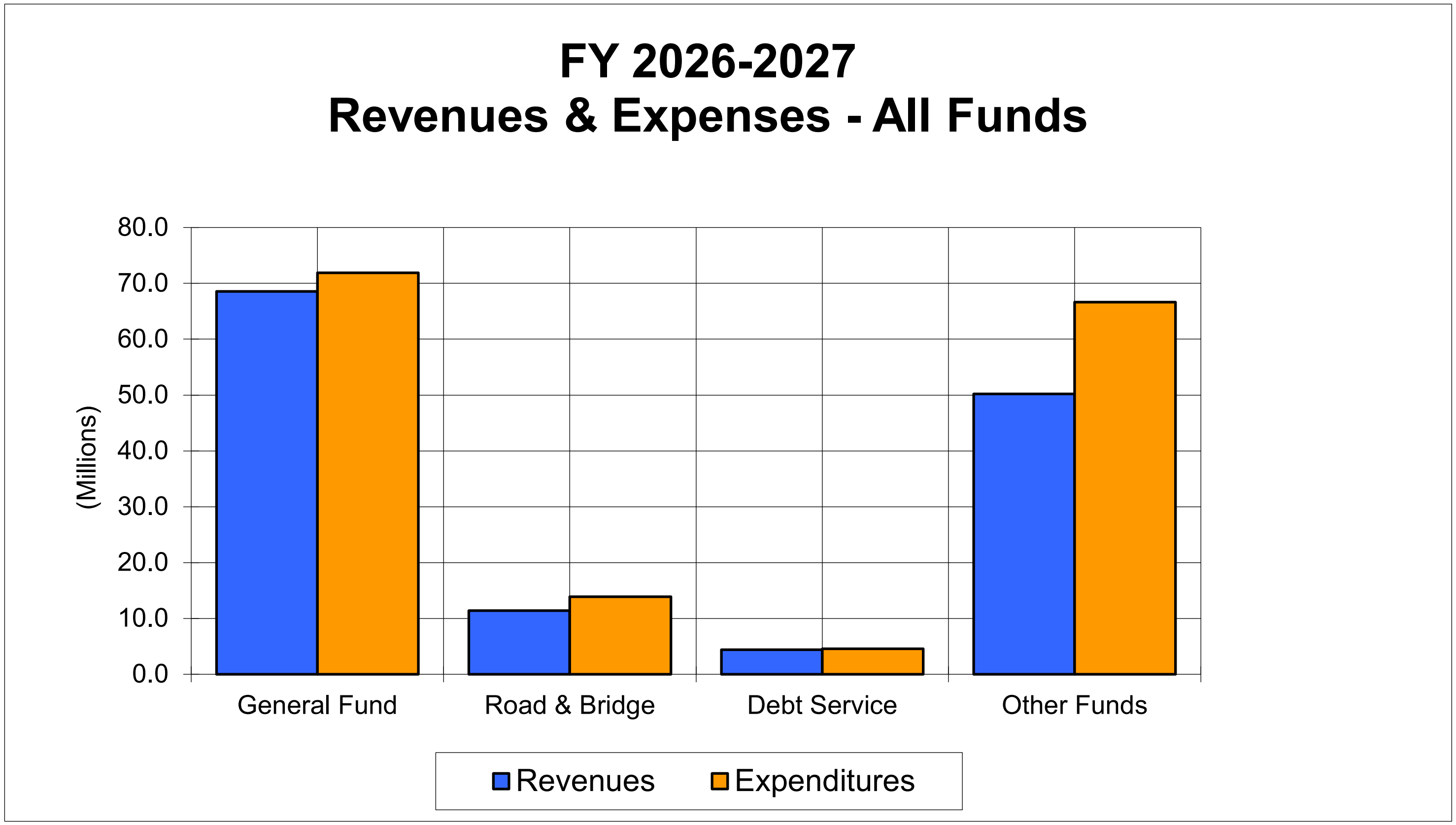


Tax Rate History



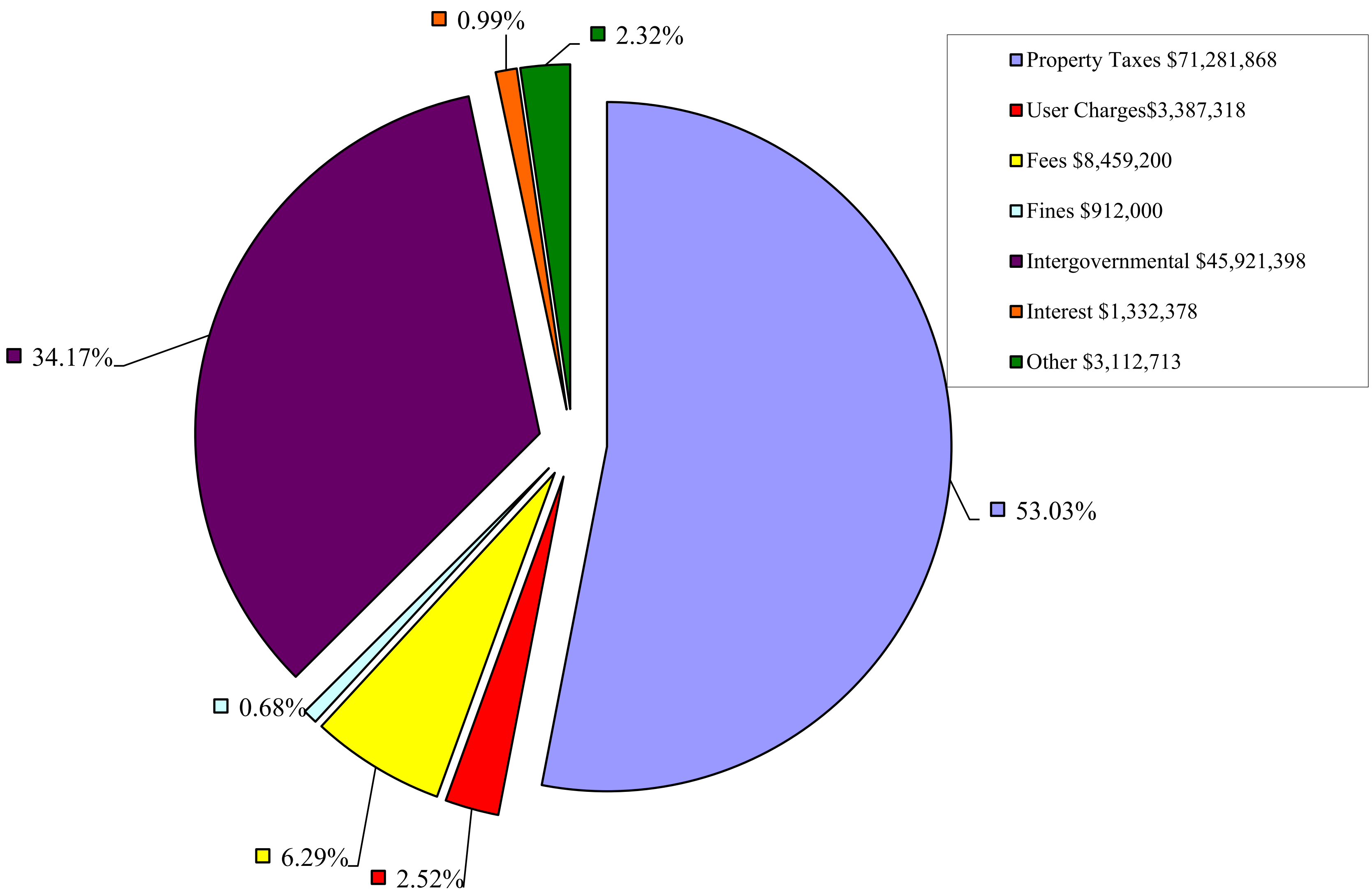
Budgeted Funds
Summary of Revenues and Expenditures
2026-2027

	General Fund	Road & Bridge	Debt Service	Other	Total
Revenues					
Taxes	$ 58,938,818	$ 7,760,000	$ 4,380,650	$ 202,400	$ 71,281,868
Other	8,686,269	3,613,000	7,000	49,206,652	61,512,921
Transfers In	937,976	-	-	797,110	1,735,086
Total Revenues	68,563,063	11,373,000	4,387,650	50,206,162	134,529,875
Expenditures					
Personnel	46,363,076	5,951,920	-	8,351,497	60,666,493
Supplies	3,713,301	5,300,438	-	1,989,545	11,003,284
Other Services	19,683,852	364,200	-	41,298,963	61,347,015
Capital Outlay	837,569	1,785,000	-	13,600,035	16,222,604
Debt Service	418,376	458,034	4,553,400	159,110	5,588,920
Transfers Out/ Intergovernmental	842,310	-	-	1,204,876	2,047,186
Total Expenditures	71,858,484	13,859,592	4,553,400	66,604,026	156,875,502
Excess Revenues Over (Under Expenditures)	(3,295,421)	(2,486,592)	(165,750)	(16,397,864)	(22,345,627)
Fund Balance, 10/1/26	23,691,386	5,579,156	1,067,447	27,961,021	58,299,010
Fund Balance, 9/30/27	$ 20,395,965	$ 3,092,564	$ 901,697	$ 11,563,157	$ 35,953,383

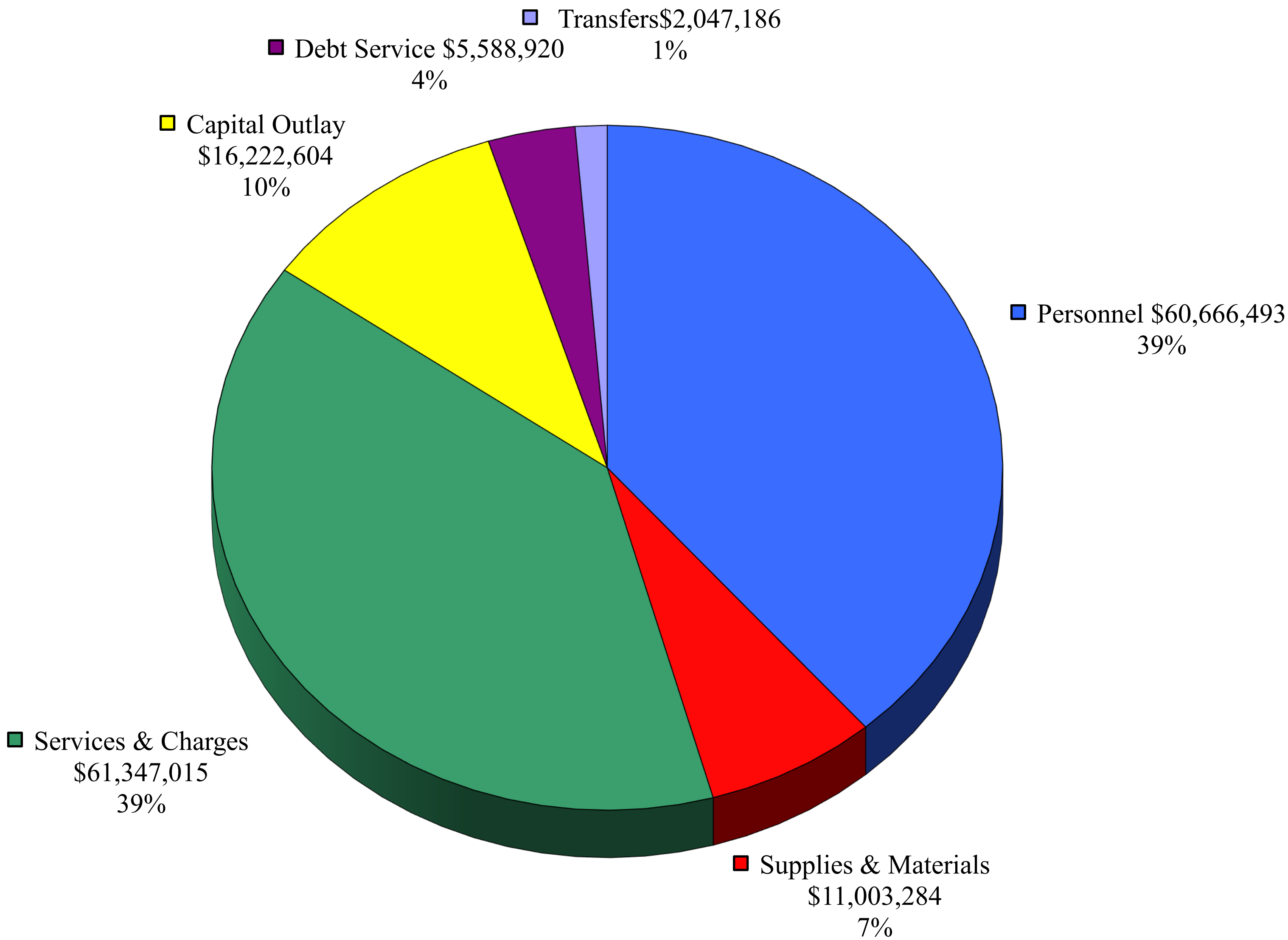


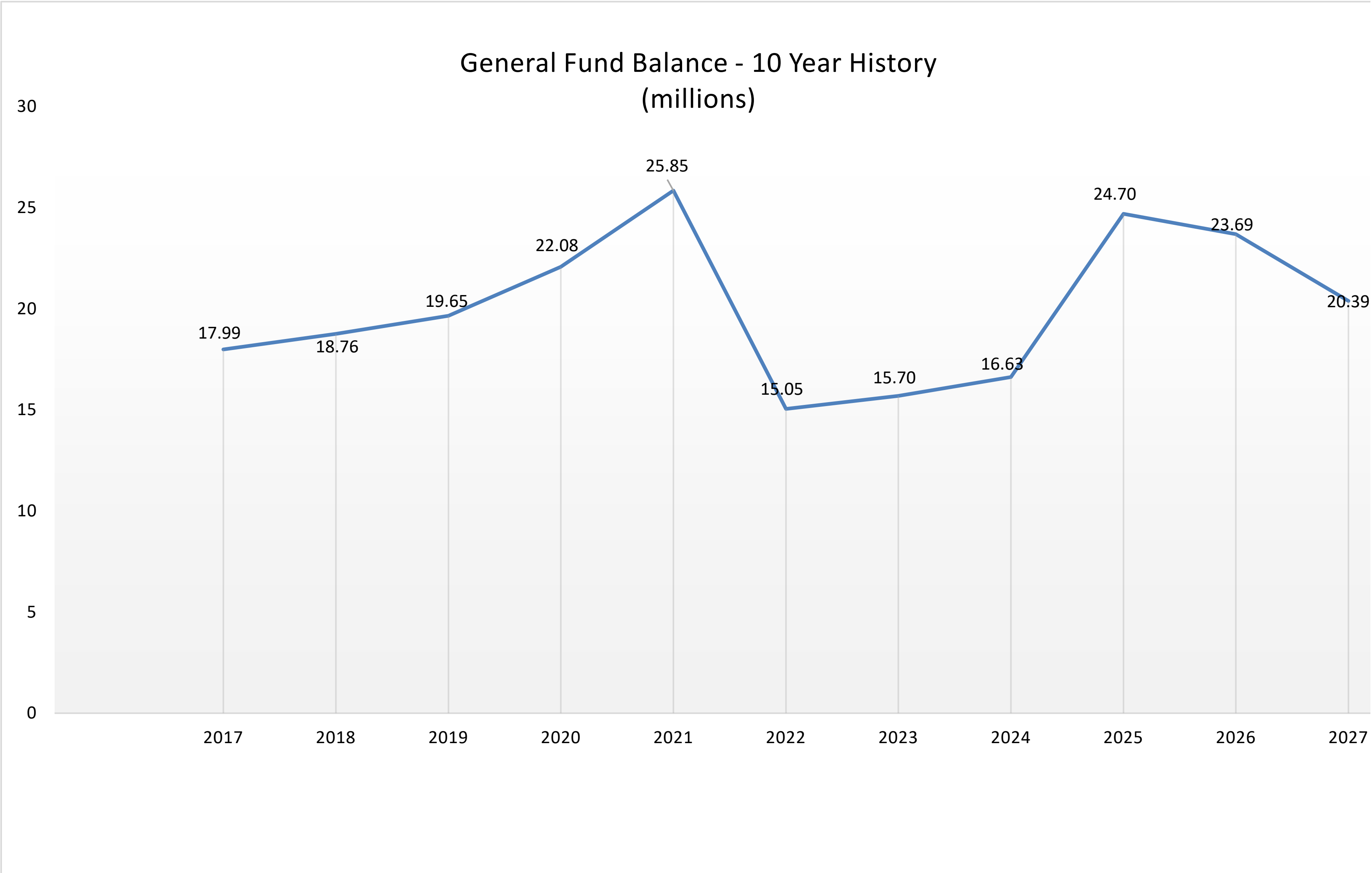
"Other Funds" includes all those funds over which the Commissioners Court or other elected officials have direct control or responsibility. Excluded are programs that are only custodial in nature or that are audited separately from the County.

Revenue Sources - Budgeted Funds
Fiscal Year 2027



Expenditures - Budgeted Funds
Fiscal Year 2027





General Fund Balance - 10 Year History
(millions)
30
25
20
15
10
5
0
17.99
18.76
19.65
22.08
25.85
15.05
15.70
16.63
24.70
23.69
20.39
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

STATEMENT OF INDEBTEDNESS
GRAYSON COUNTY
As of October 1, 2026

Debt Service Requirements

2018 Transportation Bonds

Fiscal Year	Interest Rate	Principal	Interest	Total Requirements
2027	2.81%	1,060,000	86,400	1,146,400
2028	2.81%	1,100,000	44,000	1,144,000
		2,160,000	130,400	2,290,400

2023 Debt Service - Jail Expansion

Fiscal Year	Interest Rate	Principal	Interest	Total Requirements
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
		18,650,000	4,196,500	22,846,500

Debt Service - Tax Notes

Fiscal Year	Interest Rate	Principal	Interest	Total Requirements
2027	5.00%	750,000	206,750	956,750
2028	5.00%	785,000	169,250	
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
		4,135,000	640,250	3,821,000

		Principal	Interest	Total Requirements
Grand Total		24,945,000	4,967,150	28,957,900

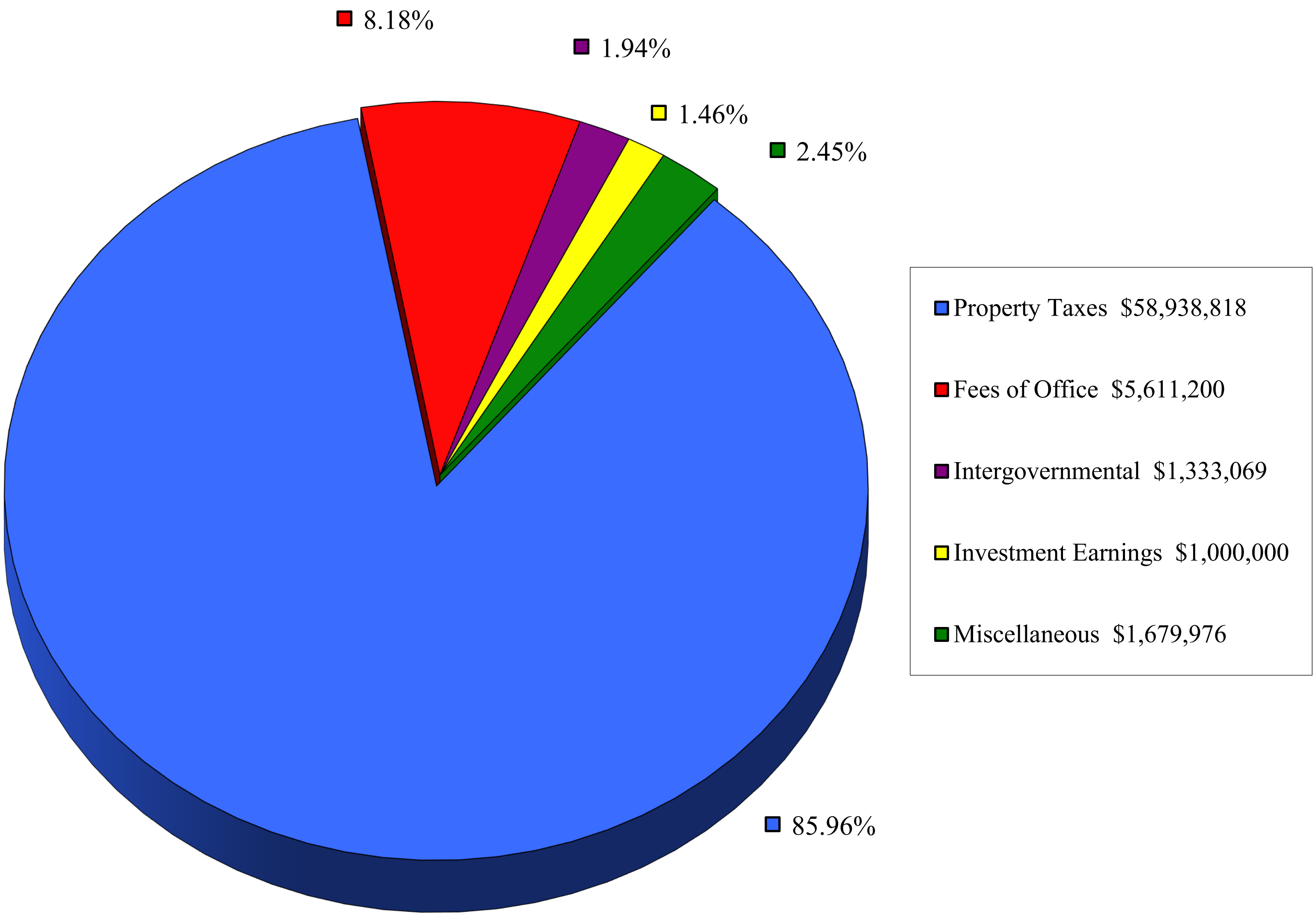
General Fund

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.

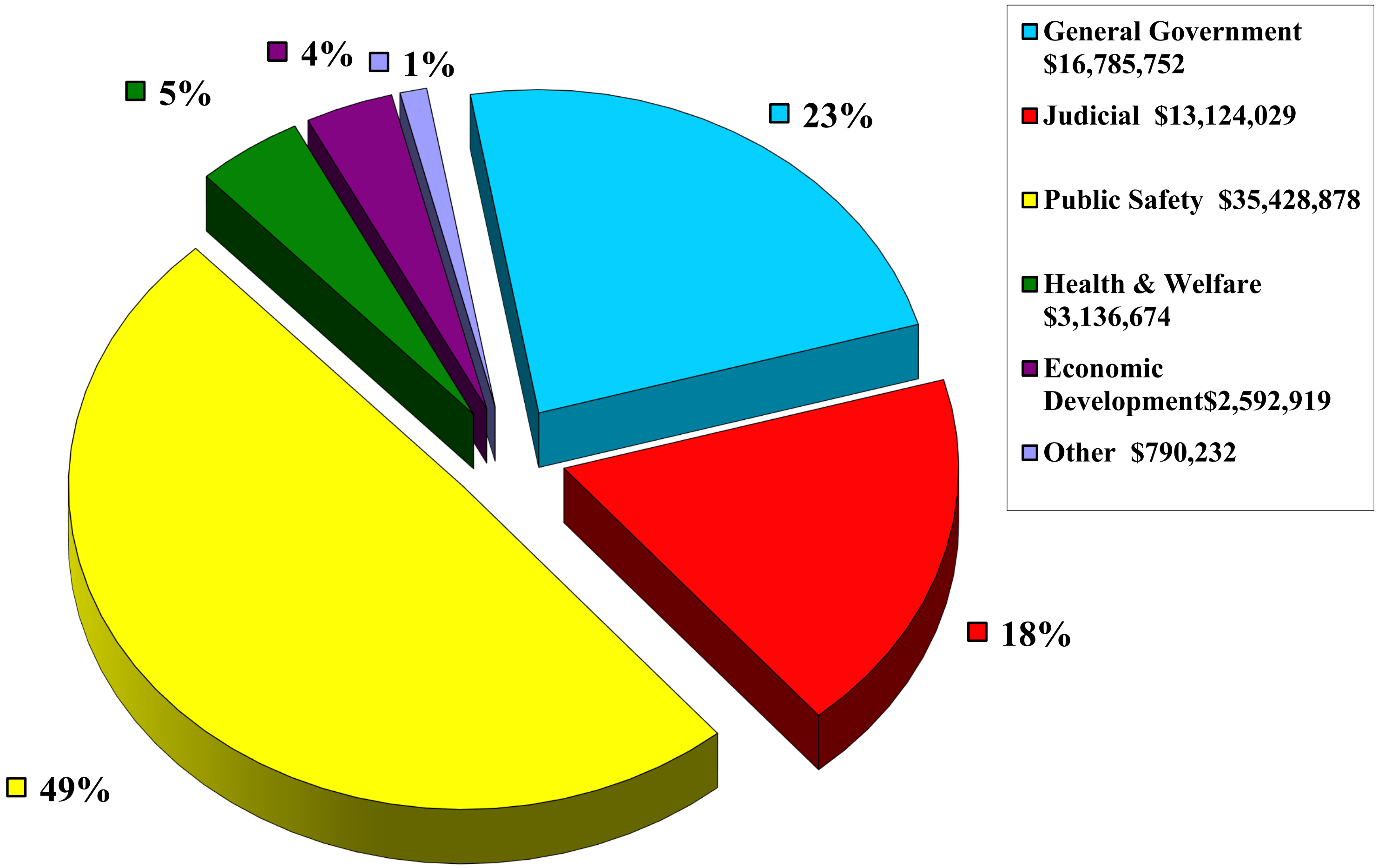
GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
Revenues				
Taxes				
Current	$ 57,638,818	$ 55,102,849	$ 55,102,849	$ 53,333,161
Delinquent	700,000	700,000	475,000	714,159
Penalties & Interest	600,000	600,000	520,000	616,681
Total Taxes	58,938,818	56,402,849	56,097,849	54,664,001
Licenses and Permits	808,000	751,500	751,500	948,510
Intergovernmental	1,333,069	1,384,346	1,323,069	1,592,105
Fees of Office	4,803,200	4,805,450	4,805,450	4,888,765
Investment Earnings	1,000,000	1,300,000	800,000	1,437,153
Miscellaneous	1,679,976	858,553	1,589,501	2,559,873
Total Revenues	68,563,063	65,502,698	65,367,369	66,090,407
Personnel	46,363,076	42,509,554	42,845,656	36,648,414
Supplies & Materials	3,713,301	3,799,699	3,577,606	2,979,265
Other Charges & Services	19,683,852	18,322,038	18,373,831	15,441,146
Capital Outlay	837,569	979,165	780,779	2,049,770
Debt Service	418,376	208,300	208,300	337,137
Transfers	842,310	767,288	893,688	493,181
Total Expenditures	71,858,484	66,586,044	66,679,860	57,948,913
Excess of Revenues over Expenditures	(3,295,421)	(1,083,346)	(1,312,491)	8,141,494
Fund Balance, October 1	23,691,386	24,774,732	24,774,732	16,633,238
Fund Balance, September 30	$ 20,395,965	$ 23,691,386	$ 23,462,241	$ 24,774,732
20% operating fund bal policy	*14,035,721*	*12,967,918*	*13,001,079*	*11,081,192*
weeks	*15.11*	*19.00*	*18.77*	*23.25*
days	*105.79*	*133.00*	*131.38*	*162.76*

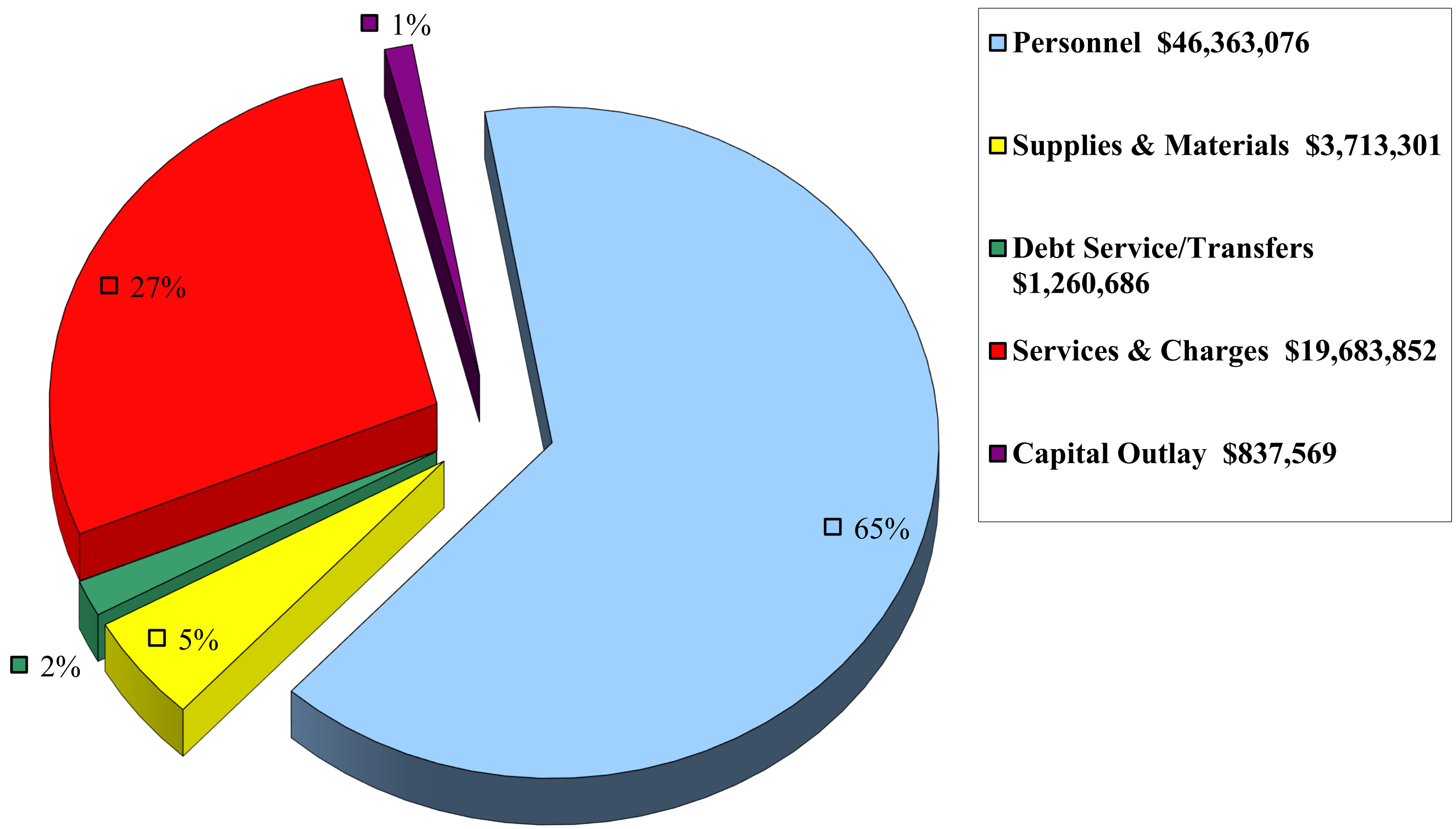
General Fund
Revenue Sources - Fiscal Year 2027



General Fund
Expenditure Budget - FY2027 By Function



General Fund
Expenditure Budget - FY2026
By Cost Category



GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010-40100	CURRENT TAX COLLECTIONS	57,638,818	55,102,849	55,102,849	53,333,161
010-40150	DELINQUENT TAXES	700,000	700,000	475,000	714,159
010-40200	PENALTY & INTEREST	600,000	600,000	520,000	616,681
Total Property Taxes		58,938,818	56,402,849	56,097,849	54,664,001
010-40300	CHAPTER 19 VOTER FUNDS	30,000	30,000	30,000	30,000
010-41000	ALCOHOLIC BEVERAGES	0	10,000	10,000	7,995
010-41100	SEPTIC PERMIT FEES	230,000	245,000	245,000	229,110
010-41150	SEPTIC MAINTENANCE CONTRACT	150,000	150,000	150,000	152,140
010-41175	SEPTIC MISCELLANEOUS FEES	9,000	9,500	9,500	9,825
010-41300	ROAD INSPECTION FEES	5,000	0	0	0
010-41400	SUBDIVISION APPLICATION FEES	300,000	200,000	200,000	383,129
010-41410	ROW PERMIT FEES	2,000	0	0	2,000
010-41420	DEVELOPMENT CERTIFICATE FEES	20,000	22,000	22,000	20,500
010-41430	ZONING APPLICATION FEES	0	0	0	600
010-41440	MANUFACTURED HOME DEVELOPMENT	10,000	15,000	15,000	19,500
010-41450	FLOOD PLAIN PERMITS	7,000	7,000	7,000	27,925
010-41460	GEOGRAPHIC PRINT SERVICES	0	0	0	30
010-41600	FIRE MARSHAL FEES	45,000	63,000	63,000	65,756
Total Licenses & Permits		808,000	751,500	751,500	948,510
010-42010	PAYMENT IN LIEU OF TAXES	200,000	200,000	200,000	229,653
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	31,500	31,500	31,500	25,200
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	210,000	210,000	210,000	168,000
010-42150	INMATE HOUSING	17,000	17,000	17,000	24,087
010-42190	PRISONER TRANSPORT REVENUE	10,000	10,000	10,000	10,859
010-42250	RENTAL OF COURTHOUSE BUILDING	3,600	3,600	3,600	3,600
010-42270	SCAAP PROGRAM REIMBURSEMENT	15,000	15,000	15,000	11,394
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	25,500
010-42450	INDIGENT DEFENSE GRANTS	100,000	100,000	100,000	111,948
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	40,000	30,000	30,000	42,327

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	100,000	100,000	100,000	97,034
010-42750	TITLE IV-E LEGAL SERVICES	45,000	45,000	45,000	45,687
010-43000	STATE GRANT REVENUE	500,000	561,277	500,000	590,300
010-43200	FEDERAL GRANT REVENUE	0	0	0	1,945
010-43700	INTERGOVERNMENTAL MISC REVENUE	0	0	0	168,602
Total Intergovernmental		1,333,069	1,384,346	1,323,069	1,592,105
010-44180	MEDICAL REIMBURSEMENTS	25,000	25,000	25,000	31,362
010-45000	COUNTY JUDGE PROBATE	3,500	3,500	3,500	3,436
010-45100	COUNTY SHERIFF PROBATE	33,000	33,000	33,000	36,615
010-45110	COUNTY SHERIFF CIVIL	100,000	100,000	100,000	117,265
010-45120	COUNTY SHERIFF CRIMINAL	13,000	13,000	13,000	11,797
010-45130	COUNTY SHERIFF WORK RELEASE	4,000	4,000	4,000	3,175
010-45135	COUNTY SHERIFF TRANSPORT FEES	8,000	8,000	8,000	12,376
010-45150	SOCIAL SECURITY S.O. INCENTIVE	20,000	20,000	20,000	16,000
010-45200	COUNTY ATTORNEY CRIMINAL	15,000	15,000	15,000	15,416
010-45210	BOND FORFEITURES	35,000	35,000	35,000	63,800
010-45230	DISTRICT ATTORNEY ADMIN FEE	0	0	0	10
010-45305	COUNTY CLERK PROBATE	27,000	27,000	27,000	29,092
010-45310	COUNTY CLERK MENTAL HRG. FEES	10,000	10,000	10,000	9,250
010-45315	COUNTY CLERK CIVIL	24,000	24,000	24,000	26,810
010-45320	COUNTY CLERK CRIMINAL	39,000	39,000	39,000	37,824
010-45330	COUNTY CLERK RECORDING	1,000,000	1,000,000	1,000,000	1,032,799
010-45340	COUNTY CLERK CERTIFIED COPIES	55,000	55,000	55,000	61,872
010-45345	INDIGENT ATTORNEY FEE	25,000	25,000	25,000	26,524
010-45347	INTERPRETER FEES	0	0	0	150
010-45350	COUNTY CLERK JURY	12,500	12,500	12,500	12,320
010-45355	COUNTY CLERK ADMIN FEE	5,000	3,000	3,000	7,828
010-45360	COUNTY CLERK MISCELLANEOUS	5,000	10,000	10,000	13,656
010-45361	COUNTY CLERK RESEARCH TX FEE	350	600	600	397

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010-45375	COUNTY COURT JUDICIAL SUPPORT	0	0	0	8
010-45500	TAX ASSESSOR FEES	250,000	250,000	250,000	184,700
010-45510	TAX ASSESSOR TAX CERTIFICATES	35,000	35,000	35,000	35,290
010-45530	TAX ASSESSOR VEHICLE REG.	1,930,000	1,930,000	1,930,000	1,939,666
010-45550	TAX ASSESSOR CERT. OF TITLE	165,000	165,000	165,000	171,562
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,850	1,850	1,850	1,700
010-45570	TAX ASSESSOR MISCELLANEOUS	6,500	6,500	6,500	6,450
010-45580	TAX ASSESSOR BOAT REGISTRATION	40,000	40,000	40,000	51,405
010-45620	DISTRICT CLERK FILING	185,000	185,000	185,000	193,038
010-45625	DISTRICT CLERK CERT. COPIES	24,500	24,500	24,500	24,687
010-45640	DISTRICT CLERK JURY FEES	15,000	15,000	15,000	17,127
010-45650	DISTRICT CLERK $2 ADMIN FEE	5,000	4,000	4,000	8,879
010-45655	DISTRICT CT JUDICIAL SUPPORT	0	0	0	38
010-45660	DISTRICT CLERK MISCELLANEOUS FEES	0	0	0	68
010-45661	DISTRICT CLERK RESEARCH TX FEE	1,500	1,500	1,500	1,226
010-45665	DISTRICT CLERK PASSPORT FEES	75,000	90,000	90,000	79,275
010-45666	DISTRICT CLERK PASSPORT PHOTOS	25,000	32,000	32,000	28,330
010-46005	JUSTICE OF THE PEACE CIVIL FEE	130,000	115,000	115,000	129,262
010-46010	JUSTICE OF THE PEACE ADMIN.	14,000	10,000	10,000	8,978
010-46015	JUST. OF THE PEACE ARREST FEES	8,000	5,000	5,000	7,810
010-46025	JUST. OF THE PEACE JURY FEES	500	500	500	473
010-46035	JUSTICE OF THE PEACE $2 ADMIN	2,000	2,000	2,000	4,408
010-46060	JUSTICE CT JUDICIAL SUPPORT	0	0	0	84
010-46200	CONSTABLE FEES	250,000	250,000	250,000	237,435
010-46900	COUNTY TREASURER FEES	49,000	49,000	49,000	48,302
010-46950	FISCAL SERVICE FEES	131,000	131,000	131,000	138,790
Total Fees of Office		4,803,200	4,805,450	4,805,450	4,888,765

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010-49000	INVESTMENT EARNINGS	1,000,000	1,300,000	800,000	1,437,153
Total Investment Earnings		1,000,000	1,300,000	800,000	1,437,153
010-49500	SALE OF FIXED ASSETS	0	0	0	45,037
010-49510	MISCELLANEOUS SALES	0	0	0	251
010-49520	ELECTION REIMBURSEMENTS	100,000	100,000	100,000	140,502
010-49550	BINGO	7,000	5,000	5,000	6,736
010-49600	DONATIONS	205,000	230,000	205,000	238,800
010-49700	RETURN CHECK FEES	1,000	1,000	1,000	1,110
010-49750	MIXED DRINK TAX	360,000	360,000	360,000	387,125
010-49760	JAIL PHONE COMMISSION	55,000	55,000	55,000	47,115
010-49900	INSURANCE PROCEEDS	0	97,553	0	422,210
010-49910	UNCLAIMED PROPERTY PROCEEDS	0	0	0	12,667
010-49950	MISCELLANEOUS REVENUE	14,000	10,000	10,000	34,547
010-49955	CASH OVER/(SHORT)	0	0	0	(1,655)
Total Miscellaneous Revenue		742,000	858,553	736,000	1,334,445
010-49970	TRANSFER IN/CASH MATCH ARPA INTEREST	937,976	0	853,501	285,266
010-49985	IT SUBSCRIPTION PROCEEDS	0	0	0	940,162
Total Other Financing Sources		937,976	0	853,501	1,225,428
Total General Fund Revenues		68,563,063	65,502,698	65,367,369	66,090,407

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 400: COUNTY JUDGE

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010400-51010	ELECTED OFFICIAL SALARIES	163,453	154,170	154,170	144,878
010400-51030	PERSONNEL SALARIES	79,690	61,740	61,740	58,800
010400-52010	SOCIAL SECURITY TAXES	17,608	15,993	15,993	15,314
010400-52020	GROUP HEALTH INSURANCE	29,852	29,837	29,837	27,320
010400-52030	RETIREMENT	23,620	21,419	21,419	18,489
010400-52040	UNEMPLOYMENT INSURANCE	45	54	54	84
010400-52050	WORKERS COMPENSATION	275	296	296	276
Total Personnel		314,543	283,509	283,509	265,161
010400-53100	OFFICE SUPPLIES	1,000	1,000	1,000	415
010400-53200	POSTAGE	1,200	1,200	1,200	811
010400-53300	OPERATING EXPENSES	3,000	3,500	3,500	2,632
010400-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		6,200	6,700	6,700	3,858
010400-54030	TRAINING & EDUCATION	5,000	4,000	4,000	5,341
010400-54080	LOCAL TRAVEL	1,000	500	500	223
010400-54200	PRINTING	200	500	500	71
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	20,000	22,000	22,000	22,694
010400-54520	TELEPHONE	1,600	1,600	1,600	1,223
010400-54600	EQUIPMENT RENTAL	125	125	125	89
Total Other Charges & Services		27,925	28,725	28,725	29,641
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		350,268	320,534	320,534	300,181

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010401-51010	ELECTED OFFICIAL SALARIES	260,436	248,036	248,036	236,441
010401-51030	PERSONNEL SALARIES	0	0	47,000	6,104
010401-52010	SOCIAL SECURITY TAXES	19,610	18,765	22,265	18,103
010401-52020	GROUP HEALTH INSURANCE	37,872	37,952	53,652	36,262
010401-52030	RETIREMENT	26,168	24,666	29,266	22,213
010401-52031	457 DEFERRED COMP EXPENSE	2,016	0	0	2,069
010401-52040	UNEMPLOYMENT INSURANCE	41	41	41	9
010401-52050	WORKERS COMPENSATION	304	404	404	328
Total Personnel		346,447	329,864	400,664	321,529
010401-53100	OFFICE SUPPLIES	0	0	0	107
010401-53200	POSTAGE	200	30	30	0
010401-53300	OPERATING EXPENSES	16,000	16,000	16,000	11,414
Total Supplies & Materials		16,200	16,030	16,030	11,521
010401-54000	PROFESSIONAL SERVICES	400,000	150,000	100,000	128,186
010401-54030	TRAINING & EDUCATION	25,000	30,000	15,000	19,019
010401-54220	DUES & PUBLICATIONS	18,000	17,000	17,000	16,514
010401-54490	MISCELLANEOUS	0	12,500	12,500	832
010401-54970	CONTINGENCY	400,000	150,000	150,000	6,835
010401-54971	CONTINGENCY	530,543	0	0	0
Total Other Charges & Services		1,373,543	359,500	294,500	171,386
Total Expenditures		1,736,190	705,394	711,194	504,436

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 403: COUNTY CLERK

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010403-51010	ELECTED OFFICIAL SALARIES	109,595	104,368	104,368	99,339
010403-51030	PERSONNEL SALARIES	759,240	721,200	721,200	635,963
010403-52010	SOCIAL SECURITY TAXES	63,544	61,689	61,689	54,971
010403-52020	GROUP HEALTH INSURANCE	220,920	220,920	220,920	176,333
010403-52030	RETIREMENT	87,916	82,822	82,822	67,791
010403-52031	457 DEFERRED COMP EXPENSE	8,778	9,329	9,329	11,839
010403-52040	UNEMPLOYMENT INSURANCE	472	632	632	904
010403-52050	WORKERS COMPENSATION	1,013	1,131	1,131	1,134
Total Personnel		1,251,478	1,202,091	1,202,091	1,048,274
010403-53100	OFFICE SUPPLIES	500	500	500	0
010403-53200	POSTAGE	500	500	500	51
010403-53300	OPERATING EXPENSES	1,000	500	500	1,000
Total Supplies & Materials		2,000	1,500	1,500	1,051
010403-54030	TRAINING & EDUCATION	500	500	500	0
010403-54200	PRINTING	500	500	500	0
Total Other Charges & Services		1,000	1,000	1,000	0
Total Expenditures		1,254,478	1,204,591	1,204,591	1,049,325

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010405-51030	PERSONNEL SALARIES	713,352	609,518	609,518	578,632
010405-52010	SOCIAL SECURITY TAXES	50,435	42,460	42,460	40,451
010405-52020	GROUP HEALTH INSURANCE	138,075	126,240	126,240	108,296
010405-52030	RETIREMENT	72,944	62,241	62,241	54,203
010405-52031	457 DEFERRED COMP EXPENSE	12,813	17,910	17,910	18,575
010405-52040	UNEMPLOYMENT INSURANCE	445	534	534	823
010405-52050	WORKERS COMPENSATION	928	800	800	764
Total Personnel		988,992	859,703	859,703	801,744
010405-53100	OFFICE SUPPLIES	1,000	1,000	1,000	405
010405-53200	POSTAGE	150	150	150	43
010405-53300	OPERATING EXPENSES	10,000	10,000	10,000	10,038
010405-53560	GAS & OIL	4,000	2,000	2,000	1,898
010405-53585	VEHICLE MAINTENANCE	2,000	2,000	2,000	0
010405-53750	SMALL EQUIPMENT	364,000	444,021	345,000	165,881
Total Supplies & Materials		381,150	459,171	360,150	178,265
010405-54020	COMPUTER SERVICES	1,706,690	1,744,466	1,744,466	1,185,305
010405-54030	TRAINING & EDUCATION	10,000	10,000	10,000	7,066
010405-54080	LOCAL TRAVEL	4,000	4,000	4,000	2,153
010405-54200	PRINTING	50	50	50	0
010405-54520	TELEPHONE	22,500	18,500	18,500	24,315
010405-54530	LEASED LINES	195,000	195,000	195,000	135,965
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	2,000
Total Other Charges & Services		1,940,240	1,974,016	1,974,016	1,356,804
010405-55185	I.T. SUBSCRIPTION ASSET	0	0	0	896,527
010405-55200	EQUIPMENT	130,000	206,690	269,331	0
010405-55250	VEHICLES	0	0	0	37,000
Total Capital Outlay		130,000	206,690	269,331	933,527
010405-56275	I.T. SUBSCRIPTION PRINCIPAL EXPENSE	207,500	17,500	17,500	132,539
010405-56675	I.T. SUBSCRIPTION INTEREST EXPENSE	700	700	700	9,189
Total Debt Service		208,200	18,200	18,200	141,728
Total Expenditures		3,648,582	3,517,780	3,481,400	3,412,068

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010406-51030	PERSONNEL SALARIES	234,208	237,121	237,121	233,549
010406-52010	SOCIAL SECURITY TAXES	16,965	17,310	17,310	17,506
010406-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	45,790
010406-52030	RETIREMENT	23,828	23,913	23,913	21,690
010406-52031	457 DEFERRED COMP EXPENSE	3,006	3,936	3,936	5,531
010406-52040	UNEMPLOYMENT INSURANCE	146	207	207	332
010406-52050	WORKERS COMPENSATION	274	325	325	316
Total Personnel		325,767	330,152	330,152	324,714
010406-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,632
010406-53200	POSTAGE	500	500	500	146
010406-53300	OPERATING EXPENSES	2,000	2,000	2,000	776
Total Supplies & Materials		5,500	5,500	5,500	3,554
010406-54520	TELEPHONE	750	750	750	508
010406-54600	EQUIPMENT RENTAL	300	150	150	75
Total Other Charges & Services		1,050	900	900	583
010406-56250	LEASE PRINCIPAL EXPENSE	700	700	700	1,105
Total Debt Service		700	700	700	1,105
Total Expenditures		333,017	337,252	337,252	329,956

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010407-53200	POSTAGE	0	0	0	(43)
010407-53300	OPERATING EXPENSES	0	0	0	3
010407-53750	SMALL EQUIPMENT	0	20,000	20,000	8,821
Total Supplies & Materials		0	20,000	20,000	8,781
010407-54000	PROFESSIONAL SERVICES	75,000	75,000	75,000	67,117
010407-54300	LIABILITY & CASUALTY INSURANCE	1,000,000	1,030,000	1,030,000	661,751
010407-54310	BOND PREMIUMS	16,000	17,000	17,000	14,740
010407-54330	APPRAISAL COSTS	1,375,000	1,197,000	1,375,000	1,196,877
010407-54490	MISCELLANEOUS	8,000	8,000	8,000	6,338
010407-54510	TELEPHONE LINES	38,000	38,000	38,000	31,624
010407-54550	REPAIRS & MAINTENANCE	5,000	5,000	5,000	612
010407-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	1,809
Total Other Charges & Services		2,520,000	2,373,000	2,551,000	1,980,868
010407-56250	LEASE PRINCIPAL EXPENSE	17,000	16,000	16,000	15,700
Total Debt Service		17,000	16,000	16,000	15,700
Total Expenditures		2,537,000	2,409,000	2,587,000	2,005,349

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010410-52020	GROUP HEALTH INSURANCE	(220,000)	(250,000)	(200,000)	(471,877)
010410-52023	RETIREE INSURANCE	320,000	300,000	300,000	279,155
010410-52025	EMPLOYEE ASSISTANCE	13,000	12,500	12,500	12,008
010410-52035	WELLNESS PROGRAM EXPENSES	10,000	9,200	9,200	8,964
010410-52040	UNEMPLOYMENT INSURANCE	(12,000)	(10,000)	(10,000)	(17,381)
010410-52045	AIR AMBULANCE EXPENSE	4,000	4,000	4,000	1,900
010410-52050	WORKERS COMPENSATION	(10,000)	(10,000)	(10,000)	(13,001)
010410-52055	DENTAL BENEFITS	0	0	0	(322)
Total Personnel		105,000	55,700	105,700	(200,554)
Total Expenditures		105,000	55,700	105,700	(200,554)

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010420-51030	PERSONNEL SALARIES	613,201	583,916	583,916	555,848
010420-52010	SOCIAL SECURITY TAXES	44,069	41,782	41,782	40,227
010420-52020	GROUP HEALTH INSURANCE	110,460	110,460	110,460	101,220
010420-52030	RETIREMENT	63,851	60,310	60,310	53,229
010420-52031	457 DEFERRED COMP EXPENSE	22,445	24,046	24,046	30,524
010420-52040	UNEMPLOYMENT INSURANCE	383	511	511	791
010420-52050	WORKERS COMPENSATION	716	800	800	752
Total Personnel		855,125	821,825	821,825	782,591
010420-53100	OFFICE SUPPLIES	2,450	2,450	2,450	1,080
010420-53200	POSTAGE	800	800	800	578
010420-53300	OPERATING EXPENSES	1,550	1,550	1,550	1,229
010420-53750	SMALL EQUIPMENT	1,000	1,800	1,800	1,195
Total Supplies & Materials		5,800	6,600	6,600	4,082
010420-54030	TRAINING & EDUCATION	4,000	4,000	4,000	1,874
010420-54080	LOCAL TRAVEL	500	250	250	98
010420-54180	ADVERTISING & PUBLIC NOTICES	0	1,200	1,200	0
010420-54200	PRINTING	1,200	500	500	360
010420-54520	TELEPHONE	500	0	0	0
Total Other Charges & Services		6,200	5,950	5,950	2,332
Total Expenditures		867,125	834,375	834,375	789,005

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 425: COUNTY TREASURER

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010425-51010	ELECTED OFFICIAL SALARIES	109,355	104,128	104,128	99,142
010425-51030	PERSONNEL SALARIES	117,006	108,338	108,338	103,148
010425-52010	SOCIAL SECURITY TAXES	16,208	15,153	15,153	14,475
010425-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	43,380
010425-52030	RETIREMENT	23,467	21,730	21,730	19,121
010425-52031	457 DEFERRED COMP EXPENSE	7,261	6,581	6,581	8,354
010425-52040	UNEMPLOYMENT INSURANCE	73	95	95	147
010425-52050	WORKERS COMPENSATION	264	292	292	274
Total Personnel		320,974	303,657	303,657	288,041
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	953
010425-53200	POSTAGE	2,500	2,500	2,500	2,707
010425-53300	OPERATING EXPENSES	1,366	1,366	1,366	941
010425-53750	SMALL EQUIPMENT	2,700	2,700	2,700	0
Total Supplies & Materials		8,766	8,766	8,766	4,601
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	6,462
010425-54080	LOCAL TRAVEL	400	400	400	0
010425-54200	PRINTING	1,000	1,000	1,000	0
010425-54520	TELEPHONE	800	800	800	671
010425-54600	EQUIPMENT RENTAL	100	100	100	1
Total Other Charges & Services		7,800	7,800	7,800	7,134
010425-56250	LEASE PRINCIPAL EXPENSE	800	800	800	432
Total Debt Service		800	800	800	432
Total Expenditures		338,340	321,023	321,023	300,208

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 430: PURCHASING AGENT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010430-51030	PERSONNEL SALARIES	181,587	169,068	169,068	154,757
010430-52010	SOCIAL SECURITY TAXES	13,593	12,664	12,664	11,588
010430-52020	GROUP HEALTH INSURANCE	31,560	31,560	31,560	28,920
010430-52030	RETIREMENT	18,606	16,883	16,883	14,249
010430-52031	457 DEFERRED COMP EXPENSE	3,632	1,424	1,424	2,211
010430-52040	UNEMPLOYMENT INSURANCE	114	147	147	220
010430-52050	WORKERS COMPENSATION	212	232	232	210
Total Personnel		249,304	231,978	231,978	212,155
010430-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,113
010430-53200	POSTAGE	75	75	75	41
010430-53300	OPERATING EXPENSES	1,000	1,000	1,000	680
Total Supplies & Materials		2,075	2,075	2,075	1,834
010430-54030	TRAINING & EDUCATION	4,500	4,500	4,500	3,968
010430-54080	LOCAL TRAVEL	100	100	100	9
010430-54180	ADVERTISING	1,000	1,000	1,000	873
010430-54200	PRINTING	50	50	50	0
010430-54520	TELEPHONE	720	600	600	720
010430-54550	REPAIRS & MAINTENANCE	50	50	50	0
010430-54600	EQUIPMENT RENTAL	100	100	100	43
Total Other Charges & Services		6,520	6,400	6,400	5,613
010430-56250	LEASE PRINCIPAL EXPENSE	1,800	1,800	1,800	1,010
Total Debt Service		1,800	1,800	1,800	1,010
010430-55200	EQUIPMENT	0	30,000	30,000	0
Total Capital Outlay		0	30,000	30,000	0
Total Expenditures		259,699	272,253	272,253	220,612

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 440: TAX COLLECTION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010440-51010	ELECTED OFFICIAL SALARIES	109,355	104,128	104,128	99,133
010440-51030	PERSONNEL SALARIES	613,441	575,677	575,677	476,835
010440-51080	PART-TIME	34,835	31,939	31,939	25,102
010440-52010	SOCIAL SECURITY TAXES	55,376	51,974	51,974	43,873
010440-52020	GROUP HEALTH INSURANCE	157,800	157,800	157,800	130,140
010440-52030	RETIREMENT	78,614	73,240	73,240	57,525
010440-52031	457 DEFERRED COMP EXPENSE	24,980	26,574	26,574	32,652
010440-52040	UNEMPLOYMENT INSURANCE	405	532	532	714
010440-52050	WORKERS COMPENSATION	886	977	977	813
Total Personnel		1,075,692	1,022,841	1,022,841	866,787
010440-53100	OFFICE SUPPLIES	5,034	5,034	5,034	4,092
010440-53200	POSTAGE	51,676	51,676	51,676	48,841
010440-53300	OPERATING EXPENSES	3,000	3,000	3,000	2,002
010440-53750	SMALL EQUIPMENT	8,250	8,650	8,650	0
Total Supplies & Materials		67,960	68,360	68,360	54,935
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	3,280
010440-54080	LOCAL TRAVEL	4,174	4,174	4,174	4,031
010440-54200	PRINTING	24,442	24,442	24,442	20,291
010440-54520	TELEPHONE	2,200	2,200	2,200	3,156
010440-54550	REPAIRS & MAINTENANCE	600	600	600	289
010440-54600	EQUIPMENT RENTAL	100	100	100	17
Total Other Charges & Services		39,016	39,016	39,016	31,064
010440-55200	EQUIPMENT	0	0	0	52,322
Total Capital Outlay		0	0	0	52,322
010440-56250	LEASE PRINCIPAL EXPENSE	2,400	2,000	2,000	1,262
Total Debt Service		2,400	2,000	2,000	1,262
Total Expenditures		1,185,068	1,132,217	1,132,217	1,006,370

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010445-51030	PERSONNEL SALARIES	825,428	746,693	746,693	659,418
010445-52010	SOCIAL SECURITY TAXES	60,497	54,346	54,346	47,534
010445-52020	GROUP HEALTH INSURANCE	232,755	220,920	220,920	182,757
010445-52030	RETIREMENT	83,659	74,857	74,857	60,839
010445-52031	457 DEFERRED COMP EXPENSE	7,424	7,908	7,908	10,553
010445-52040	UNEMPLOYMENT INSURANCE	514	656	656	939
010445-52050	WORKERS COMPENSATION	965	1,024	1,024	892
Total Personnel		1,211,242	1,106,404	1,106,404	962,932
010445-53100	OFFICE SUPPLIES	6,097	6,097	6,097	6,391
010445-53200	POSTAGE	15,979	15,979	15,979	15,095
010445-53300	OPERATING EXPENSES	5,578	5,578	5,578	4,307
010445-53750	SMALL EQUIPMENT	0	0	0	1,000
Total Supplies & Materials		27,654	27,654	27,654	26,793
010445-54030	TRAINING & EDUCATION	2,347	2,347	2,347	2,396
010445-54080	LOCAL TRAVEL	3,303	3,303	3,303	2,054
010445-54200	PRINTING	918	918	918	1,006
010445-54520	TELEPHONE	3,500	3,500	3,500	4,031
010445-54550	REPAIRS & MAINTENANCE	1,950	1,950	1,950	335
010445-54600	EQUIPMENT RENTAL	600	600	600	571
Total Other Charges & Services		12,618	12,618	12,618	10,393
010445-56250	LEASE PRINCIPAL EXPENSE	1,100	1,100	1,100	1,063
Total Debt Service		1,100	1,100	1,100	1,063
Total Expenditures		1,252,614	1,147,776	1,147,776	1,001,181

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010450-51030	PERSONNEL SALARIES	504,105	480,048	480,048	432,042
010450-51080	PART-TIME	28,939	27,566	27,566	30,391
010450-52010	SOCIAL SECURITY TAXES	39,304	36,950	36,950	33,683
010450-52020	GROUP HEALTH INSURANCE	126,240	126,240	126,240	107,230
010450-52030	RETIREMENT	54,995	51,765	51,765	42,830
010450-52031	457 DEFERRED COMP EXPENSE	14,407	14,193	14,193	17,896
010450-52040	UNEMPLOYMENT INSURANCE	332	444	444	658
010450-52050	WORKERS COMPENSATION	7,832	7,718	7,718	7,376
Total Personnel		776,154	744,924	744,924	672,106
010450-53200	POSTAGE	0	0	0	11
010450-53300	OPERATING EXPENSES	1,500	1,800	1,800	1,520
010450-53350	JANITORIAL SUPPLIES	1,000	700	700	816
010450-53400	UNIFORMS	4,500	2,100	2,100	3,241
010450-53560	GAS & OIL	15,000	14,000	14,000	14,078
Total Supplies & Materials		22,000	18,600	18,600	19,666
010450-54030	TRAINING & EDUCATION	750	750	750	639
010450-54520	TELEPHONE	10,000	4,000	4,000	5,484
010450-54540	UTILITIES	450,000	360,000	360,000	408,594
010450-54550	REPAIRS & MAINTENANCE	150,000	140,845	140,000	129,193
010450-54555	CASUALTY LOSS REPAIRS	100,000	100,000	100,000	88,782
010450-54620	SERVICE CONTRACTS	300,000	240,000	240,000	243,965
Total Other Charges & Services		1,010,750	845,595	844,750	876,657
010450-55100	IMPROVEMENTS	90,000	87,925	80,000	77,968
010450-55250	VEHICLES	0	0	0	41,691
Total Capital Outlay		90,000	87,925	80,000	119,659
Total Expenditures		1,898,904	1,697,044	1,688,274	1,688,088

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 460: ELECTIONS

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010460-51030	PERSONNEL SALARIES	304,418	289,376	289,376	198,212
010460-51080	PART-TIME	200,000	220,000	220,000	184,857
010460-52010	SOCIAL SECURITY TAXES	37,356	36,136	36,136	22,591
010460-52020	GROUP HEALTH INSURANCE	78,900	78,900	78,900	49,559
010460-52030	RETIREMENT	30,458	28,813	28,813	18,135
010460-52031	457 DEFERRED COMP EXPENSE	1,077	1,077	1,077	1,444
010460-52040	UNEMPLOYMENT INSURANCE	314	446	446	283
010460-52050	WORKERS COMPENSATION	586	698	698	515
Total Personnel		653,109	655,446	655,446	475,596
010460-53100	OFFICE SUPPLIES	6,000	6,000	6,000	3,868
010460-53200	POSTAGE	20,000	40,000	40,000	14,390
010460-53300	OPERATING EXPENSES	15,000	19,200	15,000	2,278
010460-53750	SMALL EQUIPMENT	3,000	0	0	0
Total Supplies & Materials		44,000	65,200	61,000	20,536
010460-54020	COMPUTER SERVICES	205,232	80,000	80,000	81,728
010460-54030	TRAINING & EDUCATION	6,000	6,000	6,000	3,151
010460-54080	LOCAL TRAVEL	1,000	1,000	1,000	14
010460-54200	PRINTING	37,000	37,000	37,000	11,822
010460-54550	REPAIRS & MAINTENANCE	20,000	100,000	100,000	88,138
010460-54600	EQUIPMENT RENTAL	4,000	4,000	4,000	3,243
010460-54610	PROPERTY RENTAL	2,000	2,000	2,000	700
Total Other Charges & Services		275,232	230,000	230,000	188,796
010460-55185	IT SUBSCRIPTION ASSET	0	0	0	43,635
Total Capital Outlay		0	0	0	43,635
010460-56250	LEASE PRINCIPAL EXPENSE	2,200	2,200	2,200	1,882
010460-56275	IT SUBSCRIPTION PRINCIPAL EXPENSE	14,926	0	0	14,926
Total Debt Service		17,126	2,200	2,200	16,808
Total Expenditures		989,467	952,846	948,646	745,371

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010465-53300	OPERATING EXPENDITURES	30,000	30,000	30,000	30,000
010465-53750	SMALL EQUIPMENT	0	0	0	35,945
Total Supplies & Materials		30,000	30,000	30,000	65,945
Total Expenditures		30,000	30,000	30,000	65,945

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010501-51010	ELECTED OFFICIAL SALARIES	205,220	238,400	238,400	196,792
010501-51030	PERSONNEL SALARIES	323,006	309,309	309,309	294,146
010501-51080	PART-TIME	8,000	8,000	8,000	630
010501-52010	SOCIAL SECURITY TAXES	38,736	37,543	37,543	35,439
010501-52020	GROUP HEALTH INSURANCE	78,900	78,900	78,900	72,300
010501-52030	RETIREMENT	53,988	55,856	55,856	46,147
010501-52031	457 DEFERRED COMP EXPENSE	9,235	15,350	15,350	17,451
010501-52040	UNEMPLOYMENT INSURANCE	207	278	278	420
010501-52050	WORKERS COMPENSATION	627	762	762	666
Total Personnel		717,919	744,398	744,398	663,991
010501-53100	OFFICE SUPPLIES	1,400	1,400	1,400	1,069
010501-53200	POSTAGE	800	350	350	771
010501-53300	OPERATING EXPENSES	16,500	16,000	16,000	15,294
010501-53750	SMALL EQUIPMENT	1,000	0	0	0
Total Supplies & Materials		19,700	17,750	17,750	17,134
010501-54030	TRAINING & EDUCATION	3,700	3,000	3,000	768
010501-54200	PRINTING	800	0	0	31
010501-54247	INTERPRETERS	5,000	2,500	2,500	825
010501-54265	VISITING JUDGES TRAVEL	500	0	0	74
010501-54250	APPOINTED LEGAL COUNSEL	170,000	170,000	170,000	178,250
010501-54260	CIVIL APPOINTMENTS & COSTS	75,000	78,000	78,000	82,664
010501-54270	OTHER CIVIL COURT COSTS	5,000	7,500	7,500	9,108
010501-54520	TELEPHONE	800	800	800	603
010501-54600	EQUIPMENT RENTAL	150	150	150	103
Total Other Charges & Services		260,950	261,950	261,950	272,426
010501-56250	LEASE PRINCIPAL EXPENSE	300	300	300	86
Total Debt Service		300	300	300	86
Total Expenditures		998,869	1,024,398	1,024,398	953,637

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010502-51010	ELECTED OFFICIAL SALARIES	211,345	192,900	192,900	159,692
010502-51030	PERSONNEL SALARIES	252,502	240,578	240,578	229,172
010502-51080	PART-TIME	8,000	8,000	8,000	5,603
010502-52010	SOCIAL SECURITY TAXES	32,540	30,874	30,874	28,191
010502-52020	GROUP HEALTH INSURANCE	63,120	63,120	63,120	57,840
010502-52030	RETIREMENT	47,284	43,732	43,732	36,147
010502-52031	457 DEFERRED COMP EXPENSE	6,876	7,368	7,368	9,357
010502-52040	UNEMPLOYMENT INSURANCE	163	218	218	337
010502-52050	WORKERS COMPENSATION	550	605	605	537
Total Personnel		622,380	587,395	587,395	526,876
010502-53100	OFFICE SUPPLIES	1,000	1,000	1,000	694
010502-53200	POSTAGE	1,300	1,300	1,300	1,120
010502-53300	OPERATING EXPENSES	3,500	3,500	3,500	1,871
010502-53750	SMALL EQUIPMENT	1,000	2,000	2,000	0
Total Supplies & Materials		6,800	7,800	7,800	3,685
010502-54030	TRAINING & EDUCATION	2,000	2,000	2,000	2,721
010502-54200	PRINTING	800	800	800	0
010502-54247	INTERPRETERS	10,000	6,000	6,000	17,014
010502-54250	APPOINTED LEGAL COUNSEL	170,000	170,000	170,000	181,471
010502-54260	CIVIL APPOINTMENTS & COSTS	45,000	28,500	28,500	38,600
010502-54265	VISITING JUDGES TRAVEL	500	500	500	0
010502-54280	CPS APPOINTMENTS	30,000	20,000	20,000	9,498
010502-54520	TELEPHONE	550	550	550	460
010502-54600	EQUIPMENT RENTAL	150	150	150	103
Total Other Charges & Services		259,000	228,500	228,500	249,868
010502-56250	LEASE PRINCIPAL EXPENSE	300	300	300	86
Total Debt Service		300	300	300	86
Total Expenditures		888,480	823,995	823,995	780,515

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010505-51030	PERSONNEL SALARIES	260,633	247,993	247,993	237,280
010505-51080	PART-TIME	12,000	10,000	10,000	7,500
010505-52010	SOCIAL SECURITY TAXES	19,357	17,951	17,951	17,462
010505-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	39,765
010505-52030	RETIREMENT	26,180	24,601	24,601	21,655
010505-52031	457 DEFERRED COMP EXPENSE	0	0	0	1,353
010505-52040	UNEMPLOYMENT INSURANCE	171	227	227	354
010505-52050	WORKERS COMPENSATION	319	354	354	337
Total Personnel		366,000	348,466	348,466	325,706
010505-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,954
010505-53200	POSTAGE	400	400	400	437
010505-53300	OPERATING EXPENSES	15,000	15,000	15,000	16,938
010505-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		18,400	18,400	18,400	19,329
010505-54030	TRAINING & EDUCATION	1,000	700	700	75
010505-54200	PRINTING	800	800	800	20
010505-54247	INTERPRETERS	9,200	7,500	7,500	20,023
010505-54250	APPOINTED LEGAL COUNSEL	400,000	400,000	400,000	338,883
010505-54260	CIVIL APPOINTMENTS & COSTS	5,000	2,000	2,000	0
010505-54265	VISITING JUDGES TRAVEL	500	500	500	396
010505-54270	OTHER CIVIL COURT COSTS	1,000	1,000	1,000	0
010505-54280	CPS APPOINTMENTS	75,000	80,000	80,000	92,862
010505-54490	MISCELLANEOUS	4,000	3,500	3,500	3,174
010505-54520	TELEPHONE	750	750	750	461
010505-54600	EQUIPMENT RENTAL	100	100	100	13
Total Other Charges & Services		497,350	496,850	496,850	455,907
010505-56250	LEASE PRINCIPAL EXPENSE	1,000	1,000	1,000	596
Total Debt Service		1,000	1,000	1,000	596
Total Expenditures		882,750	864,716	864,716	801,538

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010506-51030	PERSONNEL SALARIES	479,018	456,189	456,189	293,389
010506-51080	PART-TIME	35,000	35,000	35,000	28,414
010506-52010	SOCIAL SECURITY TAXES	36,485	35,611	35,611	23,353
010506-52020	GROUP HEALTH INSURANCE	78,900	78,900	78,900	57,840
010506-52030	RETIREMENT	49,029	46,222	46,222	27,711
010506-52031	457 DEFERRED COMP EXPENSE	9,082	9,752	9,752	11,881
010506-52040	UNEMPLOYMENT INSURANCE	321	430	430	468
010506-52050	WORKERS COMPENSATION	601	564	564	446
Total Personnel		688,436	662,668	662,668	443,502
010506-53100	OFFICE SUPPLIES	1,150	1,150	1,150	586
010506-53200	POSTAGE	400	400	400	488
010506-53300	OPERATING EXPENSES	3,400	3,400	3,400	2,022
010506-53750	SMALL EQUIPMENT	2,750	2,750	2,750	0
Total Supplies & Materials		7,700	7,700	7,700	3,096
010506-54030	TRAINING & EDUCATION	2,700	2,700	2,700	1,569
010506-54200	PRINTING	630	630	630	0
010506-54247	INTERPRETERS	6,200	2,500	2,500	6,392
010506-54250	APPOINTED LEGAL COUNSEL	400,000	400,000	400,000	276,475
010506-54260	CIVIL APPOINTMENTS & COSTS	5,000	4,000	4,000	750
010506-54265	VISITING JUDGES TRAVEL	500	500	500	0
010506-54270	OTHER CIVIL COURT COSTS	7,500	7,500	7,500	588
010506-54280	CPS APPOINTMENTS	75,000	80,000	80,000	66,396
010506-54490	MISCELLANEOUS	4,000	3,500	3,500	3,174
010506-54520	TELEPHONE	900	600	600	100
010506-54600	EQUIPMENT RENTAL	50	50	50	13
Total Other Charges & Services		502,480	501,980	501,980	355,457
010506-56250	LEASE PRINCIPAL EXPENSE	1,000	1,000	1,000	596
Total Debt Service		1,000	1,000	1,000	596
Total Expenditures		1,199,616	1,173,348	1,173,348	802,651

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010508-51030	PERSONNEL SALARIES	271,560	258,727	258,727	243,763
010508-51080	PART-TIME	10,000	10,000	10,000	8,347
010508-52010	SOCIAL SECURITY TAXES	20,308	19,337	19,337	18,475
010508-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	43,380
010508-52030	RETIREMENT	28,051	26,485	26,485	23,065
010508-52031	457 DEFERRED COMP EXPENSE	7,702	8,255	8,255	10,311
010508-52040	UNEMPLOYMENT INSURANCE	176	235	235	364
010508-52050	WORKERS COMPENSATION	329	368	368	346
Total Personnel		385,466	370,747	370,747	348,051
010508-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,697
010508-53200	POSTAGE	461	461	461	383
010508-53300	OPERATING EXPENSES	3,000	2,500	2,500	4,264
010508-53750	SMALL EQUIPMENT	2,500	1,000	1,000	0
Total Supplies & Materials		7,961	5,961	5,961	6,344
010508-54030	TRAINING & EDUCATION	4,500	3,125	3,125	2,462
010508-54247	INTERPRETERS	10,000	7,200	7,200	11,240
010508-54250	APPOINTED LEGAL COUNSEL	400,000	400,000	400,000	269,620
010508-54260	CIVIL APPOINTMENTS & COSTS	5,000	1,650	1,650	0
010508-54265	VISITING JUDGES TRAVEL	750	500	500	1,609
010508-54270	OTHER INDIGENT COURT COSTS	1,200	1,000	1,000	0
010508-54280	CPS APPOINTMENTS	75,000	80,000	80,000	78,349
010508-54490	MISCELLANEOUS	4,000	3,500	3,500	3,174
010508-54520	TELEPHONE	250	500	500	412
010508-54600	EQUIPMENT RENTAL	20	50	50	13
Total Other Charges & Services		501,520	497,525	497,525	366,899
010508-56250	LEASE PRINCIPAL EXPENSE	1,000	1,000	1,000	596
Total Debt Service		1,000	1,000	1,000	596
Total Expenditures		895,947	875,233	875,233	721,890

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010511-51010	ELECTED OFFICIAL SALARIES	100,420	95,638	95,638	91,084
010511-51030	PERSONNEL SALARIES	204,860	196,881	196,881	128,373
010511-52010	SOCIAL SECURITY TAXES	21,580	21,012	21,012	15,574
010511-52020	GROUP HEALTH INSURANCE	78,900	78,900	78,900	48,200
010511-52030	RETIREMENT	30,642	29,018	29,018	19,925
010511-52031	457 DEFERRED COMP EXPENSE	966	0	0	16
010511-52040	UNEMPLOYMENT INSURANCE	128	172	172	183
010511-52050	WORKERS COMPENSATION	354	402	402	297
Total Personnel		437,850	422,023	422,023	303,652
010511-53100	OFFICE SUPPLIES	7,000	6,000	6,000	2,948
010511-53200	POSTAGE	6,500	6,000	6,000	4,790
010511-53300	OPERATING EXPENSES	1,500	750	750	77
010511-53750	SMALL EQUIPMENT	0	9,500	9,500	0
Total Supplies & Materials		15,000	22,250	22,250	7,815
010511-54000	PROFESSIONAL SERVICES	90,000	90,000	90,000	127,594
010511-54030	TRAINING & EDUCATION	10,500	10,500	10,500	3,419
010511-54080	LOCAL TRAVEL	2,000	1,500	1,500	1,245
010511-54200	PRINTING	300	300	300	0
010511-54520	TELEPHONE	135	135	135	148
010511-54600	EQUIPMENT RENTAL	100	100	100	23
Total Other Charges & Services		103,035	102,535	102,535	132,429
010511-56250	LEASE PRINCIPAL EXPENSE	1,600	1,600	1,600	1,091
Total Debt Service		1,600	1,600	1,600	1,091
Total Expenditures		557,485	548,408	548,408	444,987

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010512-51010	ELECTED OFFICIAL SALARIES	101,980	90,930	90,930	86,371
010512-51030	PERSONNEL SALARIES	156,789	112,587	112,587	98,662
010512-51080	PART-TIME	30,160	30,160	30,160	0
010512-52010	SOCIAL SECURITY TAXES	18,404	16,325	16,325	12,821
010512-52020	GROUP HEALTH INSURANCE	59,175	47,340	47,340	38,606
010512-52030	RETIREMENT	26,454	23,637	23,637	17,232
010512-52031	457 DEFERRED COMP EXPENSE	4,589	4,603	4,603	4,792
010512-52040	UNEMPLOYMENT INSURANCE	98	125	125	141
010512-52050	WORKERS COMPENSATION	302	320	320	250
Total Personnel		397,951	326,027	326,027	258,875
010512-53100	OFFICE SUPPLIES	2,000	4,000	4,000	4,055
010512-53200	POSTAGE	4,000	4,000	4,000	1,518
010512-53300	OPERATING EXPENSES	2,000	2,000	2,000	2,054
010512-53750	SMALL EQUIPMENT	0	4,300	4,300	0
Total Supplies & Materials		8,000	14,300	14,300	7,627
010512-54000	PROFESSIONAL SERVICES	90,000	70,000	70,000	101,755
010512-54030	TRAINING & EDUCATION	7,000	6,500	6,500	3,363
010512-54080	LOCAL TRAVEL	4,000	4,000	4,000	3,442
010512-54200	PRINTING	500	500	500	206
010512-54520	TELEPHONE	4,100	3,135	3,135	4,187
010512-54600	EQUIPMENT RENTAL	400	400	400	526
Total Other Charges & Services		106,000	84,535	84,535	113,479
010512-56250	LEASE PRINCIPAL EXPENSE	800	800	800	378
Total Debt Service		800	800	800	378
Total Expenditures		512,751	425,662	425,662	380,359

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010513-51010	ELECTED OFFICIAL SALARIES	89,940	85,680	85,680	73,572
010513-51030	PERSONNEL SALARIES	55,034	52,833	52,833	50,229
010513-51080	PART-TIME	56,460	52,992	52,992	25,743
010513-52010	SOCIAL SECURITY TAXES	14,712	13,547	13,547	10,408
010513-52020	GROUP HEALTH INSURANCE	31,560	31,560	31,560	28,920
010513-52030	RETIREMENT	20,641	19,427	19,427	14,025
010513-52031	457 DEFERRED COMP EXPENSE	4,047	4,338	4,338	4,966
010513-52040	UNEMPLOYMENT INSURANCE	69	92	92	108
010513-52050	WORKERS COMPENSATION	236	261	261	203
Total Personnel		272,699	260,730	260,730	208,174
010513-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,576
010513-53200	POSTAGE	1,200	800	800	645
010513-53300	OPERATING EXPENSES	1,500	1,500	1,500	601
010513-53750	SMALL EQUIPMENT	1,000	4,100	4,100	0
Total Supplies & Materials		6,700	9,400	9,400	2,822
010513-54000	PROFESSIONAL SERVICES	70,000	70,000	70,000	58,535
010513-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,257
010513-54080	LOCAL TRAVEL	4,500	5,000	5,000	3,364
010513-54200	PRINTING	150	150	150	0
010513-54520	TELEPHONE	2,435	2,435	2,435	2,054
010513-54540	UTILITIES	7,000	4,700	4,700	5,628
Total Other Charges & Services		87,085	85,285	85,285	70,838
010513-56250	LEASE PRINCIPAL EXPENSE	900	0	0	0
Total Debt Service		900	0	0	0
Total Expenditures		367,384	355,415	355,415	281,834

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010514-51010	ELECTED OFFICIAL SALARIES	88,200	84,000	84,000	72,000
010514-51030	PERSONNEL SALARIES	56,700	99,000	99,000	49,917
010514-51080	PART-TIME	58,872	0	0	23,461
010514-52010	SOCIAL SECURITY TAXES	14,997	13,395	13,395	10,962
010514-52020	GROUP HEALTH INSURANCE	31,560	47,340	47,340	28,920
010514-52030	RETIREMENT	20,470	18,154	18,154	13,196
010514-52040	UNEMPLOYMENT INSURANCE	72	86	86	104
010514-52050	WORKERS COMPENSATION	238	251	251	197
Total Personnel		271,109	262,226	262,226	198,757
010514-53100	OFFICE SUPPLIES	2,000	2,500	2,500	1,828
010514-53200	POSTAGE	2,000	1,200	1,200	1,874
010514-53300	OPERATING EXPENSES	1,500	1,000	1,000	1,173
010514-53750	SMALL EQUIPMENT	1,500	0	0	0
Total Supplies & Materials		7,000	4,700	4,700	4,875
010514-54000	PROFESSIONAL SERVICES	60,000	60,000	60,000	80,859
010514-54030	TRAINING & EDUCATION	6,000	6,000	6,000	3,847
010514-54080	LOCAL TRAVEL	3,500	5,000	5,000	712
010514-54200	PRINTING	800	251	251	0
010514-54520	TELEPHONE	2,000	2,135	2,135	1,646
010514-54540	UTILITIES	5,700	4,500	4,500	5,775
010514-54600	EQUIPMENT RENTAL	50	50	50	52
Total Other Charges & Services		78,050	77,936	77,936	92,891
010514-56250	LEASE PRINCIPAL EXPENSE	700	700	700	542
Total Debt Service		700	700	700	542
Total Expenditures		356,859	345,562	345,562	297,065

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 521: CONSTABLE #1

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010521-51010	ELECTED OFFICIAL SALARIES	78,533	74,785	74,785	71,168
010521-51030	PERSONNEL SALARIES	64,170	61,114	61,114	58,204
010521-52010	SOCIAL SECURITY TAXES	10,797	10,309	10,309	9,809
010521-52020	GROUP HEALTH INSURANCE	31,560	31,560	31,560	25,305
010521-52030	RETIREMENT	14,690	13,856	13,856	12,180
010521-52031	457 DEFERRED COMP EXPENSE	3,534	3,786	3,786	4,804
010521-52040	UNEMPLOYMENT INSURANCE	40	54	54	83
010521-52050	WORKERS COMPENSATION	1,830	1,870	1,870	1,803
Total Personnel		205,154	197,334	197,334	183,356
010521-53100	OFFICE SUPPLIES	3,000	1,200	1,200	460
010521-53300	OPERATING EXPENSES	1,422	1,422	1,422	707
010521-53400	UNIFORMS	750	750	750	0
010521-53560	GAS & OIL	5,500	5,500	5,500	3,468
010521-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	2,600
010521-53750	SMALL EQUIPMENT	4,090	9,000	9,000	17,848
Total Supplies & Materials		19,762	22,872	22,872	25,083
010521-54520	TELEPHONE	1,600	1,000	1,000	1,419
Total Other Charges & Services		1,600	1,000	1,000	1,419
010521-55200	EQUIPMENT	0	0	0	5,336
010521-55250	VEHICLES	0	0	0	65,942
Total Capital Outlay		0	0	0	71,278
Total Expenditures		226,516	221,206	221,206	281,136

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 522: CONSTABLE #2

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010522-51010	ELECTED OFFICIAL SALARIES	78,233	74,485	74,485	70,951
010522-51030	PERSONNEL SALARIES	56,160	0	0	0
010522-51080	PART-TIME	0	40,716	40,716	0
010522-52010	SOCIAL SECURITY TAXES	10,237	8,771	8,771	5,314
010522-52020	GROUP HEALTH INSURANCE	27,615	15,780	15,780	13,619
010522-52030	RETIREMENT	13,505	11,594	11,594	6,592
010522-52031	457 DEFERRED COMP EXPENSE	1,300	1,676	1,676	1,638
010522-52040	UNEMPLOYMENT INSURANCE	35	36	36	0
010522-52050	WORKERS COMPENSATION	1,723	1,585	1,585	989
Total Personnel		188,808	154,643	154,643	99,103
010522-53100	OFFICE SUPPLIES	1,000	1,500	1,500	506
010522-53300	OPERATING EXPENSES	2,000	2,000	2,000	1,441
010522-53400	UNIFORMS	1,575	750	750	0
010522-53560	GAS & OIL	4,200	4,000	4,000	3,342
010522-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	1,621
010522-53750	SMALL EQUIPMENT	11,350	4,100	4,100	12,395
Total Supplies & Materials		21,625	13,850	13,850	19,305
010522-54520	TELEPHONE	500	500	500	248
Total Other Charges & Services		500	500	500	248
010522-55200	EQUIPMENT	0	0	0	2,668
Total Capital Outlay		0	0	0	2,668
Total Expenditures		210,933	168,993	168,993	121,324

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 523: CONSTABLE #3

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010523-51010	ELECTED OFFICIAL SALARIES	78,773	75,025	75,025	71,438
010523-52010	SOCIAL SECURITY TAXES	5,760	5,497	5,497	5,232
010523-52020	GROUP HEALTH INSURANCE	15,780	15,780	15,780	14,460
010523-52030	RETIREMENT	8,269	7,819	7,819	6,923
010523-52031	457 DEFERRED COMP EXPENSE	3,545	3,798	3,798	4,822
010523-52050	WORKERS COMPENSATION	1,010	1,032	1,032	996
Total Personnel		113,137	108,951	108,951	103,871
010523-53100	OFFICE SUPPLIES	150	150	150	194
010523-53300	OPERATING EXPENSES	500	500	500	1,519
010523-53400	UNIFORMS	750	750	750	521
010523-53560	GAS & OIL	3,000	2,500	2,500	3,016
010523-53585	VEHICLE MAINTENANCE	500	200	200	2,438
010523-53750	SMALL EQUIPMENT	0	1,000	1,000	4,730
Total Supplies & Materials		4,900	5,100	5,100	12,418
010523-54520	TELEPHONE	600	750	750	360
Total Other Charges & Services		600	750	750	360
010523-55200	EQUIPMENT	0	0	0	2,668
Total Capital Outlay		0	0	0	2,668
Total Expenditures		118,637	114,801	114,801	119,317

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 524: CONSTABLE #4

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010524-51010	ELECTED OFFICIAL SALARIES	78,533	74,785	74,785	71,198
010524-52010	SOCIAL SECURITY TAXES	5,273	4,994	4,994	4,758
010524-52020	GROUP HEALTH INSURANCE	15,780	15,780	15,780	14,460
010524-52030	RETIREMENT	8,244	7,794	7,794	6,899
010524-52031	457 DEFERRED COMP EXPENSE	3,534	3,786	3,786	4,806
010524-52050	WORKERS COMPENSATION	1,007	1,029	1,029	992
Total Personnel		112,371	108,168	108,168	103,113
010524-53100	OFFICE SUPPLIES	500	500	500	32
010524-53300	OPERATING EXPENSES	2,000	1,000	1,000	972
010524-53400	UNIFORMS	0	750	750	0
010524-53560	GAS & OIL	3,500	3,500	3,500	2,749
010524-53585	VEHICLE MAINTENANCE	975	975	975	258
010524-53750	SMALL EQUIPMENT	0	650	650	4,730
Total Supplies & Materials		6,975	7,375	7,375	8,741
010524-54520	TELEPHONE	1,000	1,000	1,000	863
Total Other Charges & Services		1,000	1,000	1,000	863
010524-55200	EQUIPMENT	0	0	0	2,668
010524-55250	VEHICLES	0	73,815	73,815	0
Total Capital Outlay		0	73,815	73,815	2,668
010524-56250	LEASE PRINCIPAL EXPENSE	400	0	0	0
Total Debt Service		400	0	0	0
Total Expenditures		120,746	190,358	190,358	115,385

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010530-51010	ELECTED OFFICIAL SALARIES	109,475	104,248	104,248	99,267
010530-51030	PERSONNEL SALARIES	659,581	627,459	627,459	588,654
010530-51080	PART-TIME	30,492	29,044	29,044	21,779
010530-52010	SOCIAL SECURITY TAXES	58,863	56,134	56,134	52,348
010530-52020	GROUP HEALTH INSURANCE	189,360	187,528	187,528	173,520
010530-52030	RETIREMENT	81,989	77,238	77,238	66,453
010530-52031	457 DEFERRED COMP EXPENSE	16,648	17,830	17,830	22,336
010530-52040	UNEMPLOYMENT INSURANCE	427	572	572	869
010530-52050	WORKERS COMPENSATION	935	1,046	1,046	961
Total Personnel		1,147,770	1,101,099	1,101,099	1,026,187
010530-53100	OFFICE SUPPLIES	6,500	6,000	6,000	2,344
010530-53200	POSTAGE	45,000	39,000	39,000	45,855
010530-53300	OPERATING EXPENSES	7,000	7,000	7,000	5,640
010530-53360	PASSPORT SUPPLY EXPENSES	7,700	5,000	5,000	3,850
010530-53750	SMALL EQUIPMENT	4,000	4,000	4,000	2,064
Total Supplies & Materials		70,200	61,000	61,000	59,753
010530-54030	TRAINING & EDUCATION	8,000	6,000	6,000	7,840
010530-54200	PRINTING	2,000	2,000	2,000	1,224
010530-54285	JURY COSTS	146,100	145,000	145,000	130,520
010530-54520	TELEPHONE	1,100	1,100	1,100	360
010530-54540	UTILITIES	4,000	4,000	4,000	3,230
010530-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	0
010530-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	1,327
Total Other Charges & Services		165,200	162,100	162,100	144,501
010530-56250	LEASE PRINCIPAL EXPENSE	2,150	2,000	2,000	1,824
Total Debt Service		2,150	2,000	2,000	1,824
Total Expenditures		1,385,320	1,326,199	1,326,199	1,232,265

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010535-51030	PERSONNEL SALARIES	176,940	168,513	168,513	138,396
010535-52010	SOCIAL SECURITY TAXES	13,506	12,855	12,855	10,385
010535-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	33,740
010535-52030	RETIREMENT	17,891	16,841	16,841	12,718
010535-52031	457 DEFERRED COMP EXPENSE	1,175	1,258	1,258	1,596
010535-52040	UNEMPLOYMENT INSURANCE	110	147	147	197
010535-52050	WORKERS COMPENSATION	207	232	232	187
Total Personnel		257,169	247,186	247,186	197,219
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,381
010535-53200	POSTAGE	3,000	3,000	3,000	3,433
010535-53300	OPERATING EXPENSES	5,000	5,000	5,000	12,603
010535-53400	UNIFORMS	500	500	500	496
010535-53750	SMALL EQUIPMENT	1,100	1,910	1,910	0
Total Supplies & Materials		12,600	13,410	13,410	17,913
010535-54030	TRAINING & EDUCATION	3,500	3,000	3,000	1,639
010535-54200	PRINTING	1,000	1,000	1,000	471
Total Other Charges & Services		4,500	4,000	4,000	2,110
Total Expenditures		274,269	264,596	264,596	217,242

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010540-51010	ELECTED OFFICIAL SALARIES	19,845	18,900	18,900	17,031
010540-51030	PERSONNEL SALARIES	2,790,809	2,788,404	2,788,404	2,327,990
010540-51080	PART-TIME	92,282	83,180	83,180	56,881
010540-52010	SOCIAL SECURITY TAXES	229,718	216,305	216,305	178,869
010540-52020	GROUP HEALTH INSURANCE	473,400	469,234	469,234	344,669
010540-52030	RETIREMENT	313,951	292,420	292,420	222,055
010540-52031	457 DEFERRED COMP EXPENSE	27,681	37,163	37,163	49,741
010540-52040	UNEMPLOYMENT INSURANCE	1,926	2,515	2,515	3,389
010540-52050	WORKERS COMPENSATION	2,255	2,285	2,285	1,845
Total Personnel		3,951,867	3,910,406	3,910,406	3,202,470
010540-53100	OFFICE SUPPLIES	14,500	14,500	14,500	10,347
010540-53200	POSTAGE	2,500	2,500	2,500	1,813
010540-53300	OPERATING EXPENSES	35,000	45,000	45,000	38,664
010540-53560	GAS & OIL	10,000	10,000	10,000	7,303
010540-53585	VEHICLE MAINTENANCE	5,500	5,500	5,500	5,043
010540-53750	SMALL EQUIPMENT	0	49,503	49,503	0
Total Supplies & Materials		67,500	127,003	127,003	63,170

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010540-54030	TRAINING & EDUCATION	34,500	34,500	34,500	27,012
010540-54200	PRINTING	5,000	5,000	5,000	4,651
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	36,775	33,800	9,063
010540-54270	OTHER COURT COSTS	23,000	26,000	26,000	0
010540-54520	TELEPHONE	4,300	1,300	1,300	1,605
010540-54600	EQUIPMENT RENTAL	2,000	4,000	4,000	1,977
Total Other Charges & Services		102,600	107,575	104,600	44,308
010540-55250	VEHICLES	0	85,276	85,276	0
Total Capital Outlay		0	85,276	85,276	0
010540-56250	LEASE PRINCIPAL EXPENSE	5,500	5,500	5,500	4,344
Total Debt Service		5,500	5,500	5,500	4,344
Total Expenditures		4,127,467	4,235,760	4,232,785	3,314,292

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010545-54675	JUVENILE PROBATION FUNDING	2,207,806	2,209,671	2,209,671	1,564,311
Total Other Charges & Services		2,207,806	2,209,671	2,209,671	1,564,311
Total Expenditures		2,207,806	2,209,671	2,209,671	1,564,311

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 550: SHERIFF

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010550-51010	ELECTED OFFICIAL SALARIES	136,307	129,788	129,788	120,679
010550-51030	PERSONNEL SALARIES	5,401,070	4,994,183	4,994,183	4,203,964
010550-51050	COMPENSATORY TIME	65,000	65,000	65,000	61,658
010550-51060	OVERTIME for CONTRACTS	37,500	37,500	37,500	39,235
010550-51061	OVERTIME for PRECINCTS	22,500	0	0	0
010550-51080	PART-TIME	0	0	0	10,040
010550-52010	SOCIAL SECURITY TAXES	403,478	372,316	372,316	322,639
010550-52020	GROUP HEALTH INSURANCE	958,635	946,800	946,800	769,995
010550-52030	RETIREMENT	559,844	514,413	514,413	409,875
010550-52031	457 DEFERRED COMP EXPENSE	48,246	61,641	61,641	78,534
010550-52040	UNEMPLOYMENT INSURANCE	3,364	4,372	4,372	6,181
010550-52050	WORKERS COMPENSATION	65,803	63,966	63,966	56,619
Total Personnel		7,701,747	7,189,979	7,189,979	6,079,419
010550-53100	OFFICE SUPPLIES	17,000	17,000	17,000	15,375
010550-53200	POSTAGE	4,500	4,500	4,500	5,321
010550-53300	OPERATING EXPENSES	110,000	162,679	159,000	163,914
010550-53380	K9 OFFICER EXPENSES	10,500	0	0	0
010550-53400	UNIFORMS	142,064	120,265	90,000	82,589
010550-53410	AMMUNITION	50,000	50,000	50,000	47,193
010550-53560	GAS & OIL	218,773	218,773	218,773	223,966
010550-53585	VEHICLE MAINTENANCE	180,000	213,388	140,000	179,459
010550-53750	SMALL EQUIPMENT	65,859	74,645	74,645	76,157
Total Supplies & Materials		798,696	861,250	753,918	793,974
010550-54030	TRAINING & EDUCATION	61,000	81,500	81,500	81,221
010550-54200	PRINTING	2,500	2,500	2,500	2,369
010550-54520	TELEPHONE	95,000	95,000	95,000	67,465
010550-54540	UTILITIES	14,000	11,000	11,000	13,430

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010550-54550	REPAIRS & MAINTENANCE	6,000	6,040	6,040	819
010550-54600	EQUIPMENT RENTAL	72,000	72,000	72,000	59,024
010550-54610	PROPERTY RENTAL	10,100	10,100	10,100	9,753
010550-54885	ANIMAL ESTRAY-SEIZURE CARE	15,000	0	0	0
Total Other Charges & Services		275,600	278,140	278,140	234,081
010550-55200	EQUIPMENT	23,059	45,000	20,000	22,883
010550-55250	VEHICLES	298,035	245,102	0	656,096
010550-55260	VEHICLE ACCESSORIES	185,957	31,530	31,530	142,366
010550-55350	COMMUNICATIONS EQUIPMENT	9,036	18,737	18,737	0
Total Capital Outlay		516,087	340,369	70,267	821,345
010550-56250	LEASE PRINCIPAL EXPENSE	3,000	3,000	3,000	2,460
010550-56275	IT SUBSCRIPTION PRINCIPAL EXPENSE	86,400	86,400	86,400	84,128
010550-56675	IT SUBSCRIPTION INTEREST EXPENSE	4,700	4,700	4,700	6,952
Total Debt Service		94,100	94,100	94,100	93,540
Total Expenditures		9,386,230	8,763,838	8,386,404	8,022,359

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 557: FIRE MARSHAL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010557-51030	PERSONNEL SALARIES	266,038	217,350	255,350	168,857
010557-51050	COMPENSATORY TIME	3,000	0	3,000	0
010557-52010	SOCIAL SECURITY TAXES	19,345	16,022	18,522	12,194
010557-52020	GROUP HEALTH INSURANCE	47,340	39,340	47,340	28,920
010557-52030	RETIREMENT	27,312	22,154	25,954	16,047
010557-52031	457 DEFERRED COMP EXPENSE	5,863	6,288	6,288	7,926
010557-52040	UNEMPLOYMENT INSURANCE	167	223	223	240
010557-52050	WORKERS COMPENSATION	3,412	3,514	3,514	2,354
Total Personnel		372,477	304,891	360,191	236,538
010557-53100	OFFICE SUPPLIES	900	900	900	290
010557-53200	POSTAGE	100	100	100	8
010557-53300	OPERATING EXPENSES	4,000	2,000	2,000	1,156
010557-53400	UNIFORMS	1,950	1,950	1,950	1,130
010557-53410	AMMUNITION	500	500	500	300
010557-53560	GAS & OIL	14,000	14,000	14,000	8,952
010557-53585	VEHICLE MAINTENANCE	8,000	5,000	5,000	2,882
010557-53750	SMALL EQUIPMENT	15,000	45,000	45,000	2,018
Total Supplies & Materials		44,450	69,450	69,450	16,736
010557-54020	COMPUTER SERVICES	8,000	0	0	0
010557-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,134
010557-54200	PRINTING	300	300	300	231
010557-54220	DUES & PUBLICATIONS	300	300	300	317
010557-54420	MEDICAL SUPPLIES	100	100	100	0
010557-54520	TELEPHONE	2,250	1,500	1,500	1,559
Total Other Charges & Services		15,950	7,200	7,200	3,241
010557-55250	VEHICLES	0	80,000	80,000	0
Total Capital Outlay		0	80,000	80,000	0
Total Expenditures		432,877	461,541	516,841	256,515

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 560: NTRA FIRE PROTECTION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010560-51030	PERSONNEL SALARIES	201,251	191,396	191,396	371,310
010560-51050	COMPENSATORY TIME	18,200	17,500	17,500	34,209
010560-51080	PART-TIME	23,000	22,500	22,500	34,176
010560-52010	SOCIAL SECURITY TAXES	15,840	15,338	15,338	31,698
010560-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	86,760
010560-52030	RETIREMENT	22,661	21,419	21,419	40,153
010560-52031	457 DEFERRED COMP EXPENSE	1,341	2,023	2,023	2,629
010560-52040	UNEMPLOYMENT INSURANCE	139	188	188	626
010560-52050	WORKERS COMPENSATION	2,357	4,396	4,396	8,269
Total Personnel		332,129	322,100	322,100	609,830
010560-53100	OFFICE SUPPLIES	750	750	750	0
010560-53200	POSTAGE	65	25	25	0
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	2,246
010560-53350	JANITORIAL SUPPLIES	1,500	1,500	1,500	1,111
010560-53400	UNIFORMS	5,000	5,000	5,000	1,325
010560-53430	CHEMICAL SUPPLIES	11,000	20,000	20,000	21,227
010560-53450	MEDICAL SUPPLIES	2,000	1,500	1,500	337
010560-53560	GAS, OIL, ETC.	3,600	3,600	3,600	2,464
010560-53570	TIRES, BATTERIES & ACCESSORIES	10,000	10,000	10,000	516
010560-53585	VEHICLE MAINTENANCE	15,000	15,000	15,000	27,351
Total Supplies & Materials		53,915	62,375	62,375	56,577
010560-54030	TRAINING & EDUCATION	15,000	15,000	15,000	11,301
010560-54220	DUES AND PUBLICATIONS	500	500	500	125
010560-54340	CONTRACT SERVICES	6,500	5,000	5,000	6,084

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 560: NTRA FIRE PROTECTION (continued)

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010560-54520	TELEPHONE	3,040	3,040	3,040	2,659
010560-54540	UTILITIES	11,000	9,500	9,500	11,288
010560-54560	PPE MAINTENANCE AND REPLACEMENT	21,500	12,500	12,500	11,466
Total Other Charges & Services		57,540	45,540	45,540	42,923
010560-55250	VEHICLES	0	0	0	0
Total Capital Outlay		0	0	0	0
Total Expenditures		443,584	430,015	430,015	709,330

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010565-51030	PERSONNEL SALARIES	1,027,479	978,513	978,513	928,465
010565-51050	COMPENSATORY TIME	15,000	15,000	15,000	10,834
010565-52010	SOCIAL SECURITY TAXES	76,143	72,102	72,102	69,286
010565-52020	GROUP HEALTH INSURANCE	236,700	236,700	236,700	213,285
010565-52030	RETIREMENT	103,375	97,686	97,686	85,859
010565-52031	457 DEFERRED COMP EXPENSE	5,838	6,246	6,246	6,499
010565-52040	UNEMPLOYMENT INSURANCE	640	857	857	1,336
010565-52050	WORKERS COMPENSATION	1,195	1,341	1,341	1,271
Total Personnel		1,466,370	1,408,445	1,408,445	1,316,835
010565-53100	OFFICE SUPPLIES	5,000	5,000	5,000	2,985
010565-53200	POSTAGE	100	100	100	0
010565-53300	OPERATING EXPENSES	3,500	3,500	3,500	3,469
010565-53400	UNIFORMS	1,600	1,600	1,600	1,572
010565-53750	SMALL EQUIPMENT	10,075	20,885	20,885	135
Total Supplies & Materials		20,275	31,085	31,085	8,161
010565-54000	PROFESSIONAL SERVICES	2,000	2,000	2,000	0
010565-54030	TRAINING & EDUCATION	13,000	10,000	10,000	9,261
010565-54200	PRINTING	0	50	50	0
010565-54520	TELEPHONE	1,000	1,000	1,000	547
010565-54530	LEASED LINES	62,274	38,874	38,874	31,396
010565-54550	REPAIRS & MAINTENANCE	25,000	126,000	126,000	791
010565-54600	EQUIPMENT RENTAL	0	0	0	0
010565-54610	PROPERTY RENTAL	20,100	20,100	20,100	2,909
Total Other Charges & Services		123,374	198,024	198,024	44,904
010565-55200	EQUIPMENT	17,000	0	17,000	0
Total Capital Outlay		17,000	0	17,000	0
Total Expenditures		1,627,019	1,637,554	1,654,554	1,369,900

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 575: COUNTY JAIL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010575-51030	PERSONNEL SALARIES	8,767,210	7,467,767	7,467,767	6,611,960
010575-51050	COMPENSATORY TIME	250,000	250,000	250,000	406,038
010575-51080	PART-TIME	34,395	65,520	105,105	77,025
010575-52010	SOCIAL SECURITY TAXES	648,384	555,216	558,244	524,793
010575-52020	GROUP HEALTH INSURANCE	1,846,260	1,604,240	1,704,240	1,351,146
010575-52030	RETIREMENT	886,798	751,482	755,791	648,990
010575-52031	457 DEFERRED COMP EXPENSE	37,469	45,978	45,978	54,107
010575-52040	UNEMPLOYMENT INSURANCE	5,488	6,595	6,630	10,098
010575-52050	WORKERS COMPENSATION	112,735	103,674	104,219	98,910
Total Personnel		12,588,739	10,850,472	10,997,974	9,783,067
010575-53100	OFFICE SUPPLIES	25,000	18,500	18,500	21,742
010575-53200	POSTAGE	1,200	1,000	1,000	1,247
010575-53300	OPERATING EXPENSES	15,000	15,000	15,000	13,877
010575-53350	JANITORIAL SUPPLIES	75,000	60,000	60,000	63,057
010575-53400	UNIFORMS	70,000	40,461	40,000	59,090
010575-53560	GAS & OIL	18,818	18,818	18,818	14,008
010575-53585	VEHICLE MAINTENANCE	11,250	12,423	10,000	23,951
010575-53660	EMPLOYEE MEDICAL	8,000	8,000	8,000	9,750
010575-53680	GROCERIES	1,380,500	1,255,000	1,255,000	1,034,544
010575-53690	KITCHEN SUPPLIES	5,000	5,000	5,000	6,191
010575-53750	SMALL EQUIPMENT	94,475	94,406	87,340	59,531
Total Supplies & Materials		1,704,243	1,528,608	1,518,658	1,306,988
010575-54000	PROFESSIONAL SERVICES	30,000	65,500	30,000	28,799
010575-54030	TRAINING & EDUCATION	55,000	50,000	50,000	78,120
010575-54050	INMATE HOUSING	500,000	500,000	500,000	469,917

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010575-54100	PRISONER TRANSPORT	60,000	50,000	50,000	49,818
010575-54200	PRINTING	1,800	200	200	289
010575-54520	TELEPHONE	9,008	9,008	9,008	5,698
010575-54540	UTILITIES	250,000	160,000	160,000	161,917
010575-54550	REPAIRS & MAINTENANCE	85,000	85,000	85,000	112,124
010575-54560	LIFE SYSTEM EQUIPMENT	10,000	19,387	10,000	3,655
010575-54600	EQUIPMENT RENTAL	3,500	3,500	3,500	3,752
010575-54610	PROPERTY RENTAL	0	0	0	0
Total Other Charges & Services		1,004,308	942,595	897,708	914,089
010575-55250	VEHICLES	39,982	0	0	0
010575-55260	VEHICLE ACCESSORIES	7,500	0	0	0
Total Capital Outlay		47,482	0	0	0
010575-56250	LEASE PRINCIPAL EXPENSE	2,800	2,800	2,800	2,715
Total Debt Service		2,800	2,800	2,800	2,715
Total Expenditures		15,347,572	13,324,475	13,417,140	12,006,859

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 580: COUNTY JAIL MEDICAL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010580-51030	PERSONNEL SALARIES	1,059,073	843,070	843,070	635,544
010580-51050	COMPENSATORY TIME	35,000	35,000	35,000	33,726
010580-51080	PART-TIME	295,000	250,000	250,000	239,204
010580-52010	SOCIAL SECURITY TAXES	92,327	75,987	75,987	66,660
010580-52020	GROUP HEALTH INSURANCE	241,277	221,552	221,552	141,320
010580-52030	RETIREMENT	137,223	109,823	109,823	83,758
010580-52031	457 DEFERRED COMP EXPENSE	12,003	14,044	14,044	14,152
010580-52040	UNEMPLOYMENT INSURANCE	848	957	957	1,293
010580-52050	WORKERS COMPENSATION	17,353	15,027	15,027	12,617
Total Personnel		1,890,104	1,565,460	1,565,460	1,228,274
010580-53100	OFFICE SUPPLIES	3,500	3,500	3,500	3,045
010580-53200	POSTAGE	60	60	60	12
010580-53300	OPERATING EXPENSES	5,000	5,000	5,000	3,098
010580-53350	JANITORIAL SUPPLIES	50	50	50	0
010580-53750	SMALL EQUIPMENT	5,500	2,860	2,860	1,271
Total Supplies & Materials		14,110	11,470	11,470	7,426
010580-54030	TRAINING & EDUCATION	3,000	3,000	3,000	0
010580-54080	LOCAL TRAVEL	148	148	148	0
010580-54300	LIABILITY INSURANCE	130,000	130,000	130,000	99,317
010580-54360	HOSPITAL SERVICES	250	250	250	6,156
010580-54380	PHYSICIANS SERVICES	70,000	53,800	53,800	49,245
010580-54400	MENTAL HEALTH SERVICES	70,000	70,000	70,000	62,123
010580-54410	LAB & X-RAY SERVICES	6,500	6,500	6,500	4,088
010580-54415	PRESCRIPTION MEDICATIONS	43,000	30,000	30,000	33,094
010580-54420	MEDICAL SUPPLIES	19,000	19,000	19,000	13,562
010580-54435	DENTAL	30,000	30,000	30,000	28,706
010580-54440	OUT-OF-COUNTY INMATE MEDICAL	1,600	1,600	1,600	1,939
010580-54520	TELEPHONE	950	800	800	844
010580-54600	EQUIPMENT RENTAL	45	100	100	14
Total Other Charges & Services		374,493	345,198	345,198	299,088
010580-56250	LEASE PRINCIPAL EXPENSE	2,000	1,200	1,200	1,746
Total Debt Service		2,000	1,200	1,200	1,746
Total Expenditures		2,280,707	1,923,328	1,923,328	1,536,534

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010606-51030	PERSONNEL SALARIES	167,095	158,293	158,293	92,276
010606-51080	PART-TIME	34,051	32,422	32,422	30,449
010606-52010	SOCIAL SECURITY TAXES	15,197	14,481	14,481	9,304
010606-52020	GROUP HEALTH INSURANCE	55,072	55,072	55,072	28,867
010606-52030	RETIREMENT	20,095	19,081	19,081	11,324
010606-52031	457 DEFERRED COMP EXPENSE	1,924	1,641	1,641	2,055
010606-52040	UNEMPLOYMENT INSURANCE	125	167	167	175
010606-52050	WORKERS COMPENSATION	116	114	114	70
Total Personnel		293,675	281,271	281,271	174,520
010606-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,130
010606-53200	POSTAGE	2,200	2,000	2,000	1,947
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	844
010606-53750	SMALL EQUIPMENT	100	100	100	0
Total Supplies & Materials		5,300	5,100	5,100	4,921
010606-54000	PROFESSIONAL SERVICES	0	42,000	42,000	0
010606-54030	TRAINING & EDUCATION	5,000	5,000	5,000	663
010606-54080	LOCAL TRAVEL	100	100	100	0
010606-54200	PRINTING	50	50	50	0
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,476,000	1,476,000	1,476,000	1,474,683
010606-54600	EQUIPMENT RENTAL	650	200	200	117
Total Other Charges & Services		1,481,800	1,523,350	1,523,350	1,475,463
010606-56250	LEASE PRINCIPAL EXPENSE	2,800	2,800	2,800	2,164
010606-56275	IT SUBSCRIPTION PRINCIPAL EXPENSE	42,000	40,200	40,200	39,152
010606-56675	IT SUBSCRIPTION INTEREST EXPENSE	1,550	1,550	1,550	1,048
Total Debt Service		46,350	44,550	44,550	42,364
Total Expenditures		1,827,125	1,854,271	1,854,271	1,697,268

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 607: HEALTH DEPT ADMINISTRATION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010607-51030	PERSONNEL SALARIES	147,502	141,429	141,429	74,613
010607-51080	PART-TIME	0	0	0	74
010607-52010	SOCIAL SECURITY TAXES	10,779	10,320	10,320	5,439
010607-52020	GROUP HEALTH INSURANCE	31,241	31,241	31,241	14,589
010607-52030	RETIREMENT	15,123	14,350	14,350	6,974
010607-52031	457 DEFERRED COMP EXPENSE	3,027	3,242	3,242	2,377
010607-52040	UNEMPLOYMENT INSURANCE	94	122	122	106
010607-52050	WORKERS COMPENSATION	1,075	751	751	369
Total Personnel		208,841	201,455	201,455	104,541
010607-53100	OFFICE SUPPLIES	1,700	1,220	1,220	886
010607-53200	POSTAGE	35	50	50	0
010607-53300	OPERATING EXPENSES	2,400	1,500	1,500	2,398
010607-53350	JANITORIAL SUPPLIES	700	500	500	372
010607-53750	SMALL EQUIPMENT	350	350	350	0
Total Supplies & Materials		5,185	3,620	3,620	3,656
010607-54030	TRAINING & EDUCATION	7,000	4,500	4,500	3,607
010607-54080	LOCAL TRAVEL	700	700	700	59
010607-54180	ADVERTISING	125	125	125	0
010607-54200	PRINTING	20	20	20	0
010607-54220	DUES & PUBLICATIONS	2,900	2,750	2,750	2,575
010607-54520	TELEPHONE	2,500	2,500	2,500	2,297
010607-54540	UTILITIES	700	700	700	567
010607-54600	EQUIPMENT RENTAL	25	50	50	7
Total Other Charges & Services		13,970	11,345	11,345	9,112
010607-56250	LEASE PRINCIPAL EXPENSE	40	100	100	12
Total Debt Service		40	100	100	12
Total Expenditures		228,036	216,520	216,520	117,321

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 610: CONTRACTUAL EMERGENCY SERVICES

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010610-54855	FIRE & AMBULANCE PROTECTION	3,225,700	3,225,700	3,225,700	2,857,584
Total Other Charges & Services		3,225,700	3,225,700	3,225,700	2,857,584
Total Expenditures		3,225,700	3,225,700	3,225,700	2,857,584

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010615-51030	PERSONNEL SALARIES	267,512	249,516	249,516	178,575
010615-51050	COMPENSATORY TIME	5,000	5,000	5,000	0
010615-52010	SOCIAL SECURITY TAXES	20,311	18,951	18,951	16,327
010615-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	30,125
010615-52030	RETIREMENT	27,414	25,326	25,326	20,201
010615-52031	457 DEFERRED COMP EXPENSE	5,402	5,788	5,788	7,804
010615-52040	UNEMPLOYMENT INSURANCE	167	218	218	305
010615-52050	WORKERS COMPENSATION	312	342	342	378
Total Personnel		373,458	352,481	352,481	253,715
010615-53100	OFFICE SUPPLIES	2,420	2,420	2,420	3,310
010615-53200	POSTAGE	300	300	300	44
010615-53300	OPERATING EXPENSES	22,000	23,590	22,000	26,014
010615-53310	EOC OPERATING	4,780	4,780	4,780	4,198
010615-53560	GAS & OIL	3,350	3,350	3,350	3,048
010615-53570	TIRES, BATTERIES & ACCESSORIES	1,800	1,800	1,800	202
010615-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	3,411
010615-53750	SMALL EQUIPMENT	3,500	3,500	3,500	0
Total Supplies & Materials		39,150	40,740	39,150	40,227
010615-54000	PROFESSIONAL SERVICES	25	25	25	0
010615-54030	TRAINING & EDUCATION	6,000	6,000	6,000	5,203
010615-54035	EMC TRAVEL	4,750	4,750	4,750	980
010615-54080	LOCAL TRAVEL	800	800	800	463
010615-54200	PRINTING	500	500	500	388
010615-54520	TELEPHONE	7,500	7,500	7,500	6,380
010615-54550	REPAIRS & MAINTENANCE	200	200	200	0
010615-54875	INTERLOCAL PROJECTS	45,000	74,359	74,359	34,741
Total Other Charges & Services		64,775	94,134	94,134	48,155
Total Expenditures		477,383	487,355	485,765	342,097

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010620-51030	PERSONNEL SALARIES	87,237	78,232	83,232	73,479
010620-51080	PART-TIME	36,539	27,305	34,805	20,947
010620-52010	SOCIAL SECURITY TAXES	9,432	8,819	8,819	7,024
010620-52020	GROUP HEALTH INSURANCE	20,514	20,514	20,514	17,767
010620-52030	RETIREMENT	12,556	11,838	11,838	8,689
010620-52031	457 DEFERRED COMP EXPENSE	1,226	1,307	1,307	1,288
010620-52040	UNEMPLOYMENT INSURANCE	77	102	102	134
010620-52050	WORKERS COMPENSATION	2,170	2,031	2,031	1,709
Total Personnel		169,751	150,148	162,648	131,037
010620-53100	OFFICE SUPPLIES	400	450	450	283
010620-53200	POSTAGE	100	100	100	2
010620-53300	OPERATING EXPENSES	3,000	3,000	3,000	1,566
010620-53350	JANITORIAL SUPPLIES	750	450	450	462
010620-53560	GAS & OIL	4,000	4,000	4,000	2,736
010620-53570	TIRES, BATTERIES & ACCESSORIES	1,200	800	800	1
010620-53585	VEHICLE MAINTENANCE	850	850	850	2,159
Total Supplies & Materials		10,300	9,650	9,650	7,209
010620-54030	TRAINING & EDUCATION	1,000	500	500	95
010620-54520	TELEPHONE	1,400	1,200	1,200	1,223
010620-54540	UTILITIES	600	550	550	388
010620-54550	REPAIRS & MAINTENANCE SUPPLIES	300	300	300	0
010620-54880	ANIMAL POUND SERVICES	110,000	77,500	65,000	48,286
010620-54885	ANIMAL ESTRAY-SEIZURE CARE	10,000	0	0	0
Total Other Charges & Services		123,300	80,050	67,550	49,992
010620-55250	VEHICLES	0	75,090	75,090	0
Total Capital Outlay		0	75,090	75,090	0
010620-56250	LEASE PRINCIPAL EXPENSE	260	50	50	21
Total Debt Service		260	50	50	21
Total Expenditures		303,611	314,988	314,988	188,259

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 625: HUMAN SERVICES

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010625-54650	INDIGENT BURIALS	36,000	36,000	36,000	24,000
Total Other Charges & Services		36,000	36,000	36,000	24,000
Total Expenditures		36,000	36,000	36,000	24,000

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 630: VETERANS SERVICES

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010630-51030	PERSONNEL SALARIES	100,220	88,500	88,500	74,916
010630-51080	PART-TIME	25,434	24,224	24,224	21,023
010630-52010	SOCIAL SECURITY TAXES	9,397	8,365	8,365	7,176
010630-52020	GROUP HEALTH INSURANCE	15,780	15,780	15,780	14,460
010630-52030	RETIREMENT	13,126	11,681	11,681	9,226
010630-52031	457 DEFERRED COMP EXPENSE	5,019	5,025	5,025	5,687
010630-52040	UNEMPLOYMENT INSURANCE	79	98	98	137
010630-52050	WORKERS COMPENSATION	147	154	154	130
Total Personnel		169,202	153,827	153,827	132,755
010630-53100	OFFICE SUPPLIES	1,500	1,500	1,500	585
010630-53200	POSTAGE	500	500	500	102
010630-53300	OPERATING EXPENSES	500	500	500	0
010630-53750	SMALL EQUIPMENT	3,000	1,000	1,000	1,822
Total Supplies & Materials		5,500	3,500	3,500	2,509
010630-54030	TRAINING & EDUCATION	3,000	1,000	1,000	238
010630-54080	LOCAL TRAVEL	500	500	500	0
010630-54200	PRINTING	600	600	600	41
010630-54520	TELEPHONE	1,500	1,500	1,500	858
010630-54600	EQUIPMENT RENTAL	250	250	250	245
Total Other Charges & Services		5,850	3,850	3,850	1,382
010630-56250	LEASE PRINCIPAL EXPENSE	750	1,200	1,200	1,107
Total Debt Service		750	1,200	1,200	1,107
Total Expenditures		181,302	162,377	162,377	137,753

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010665-51030	PERSONNEL SALARIES	144,153	137,346	137,346	130,863
010665-51080	PART-TIME	20,475	19,500	19,500	0
010665-52010	SOCIAL SECURITY TAXES	12,539	11,968	11,968	9,975
010665-52020	GROUP HEALTH INSURANCE	15,780	15,780	15,780	14,460
010665-52030	RETIREMENT	5,685	5,346	5,346	2,974
010665-52040	UNEMPLOYMENT INSURANCE	103	137	137	186
010665-52050	WORKERS COMPENSATION	66	74	74	44
Total Personnel		198,801	190,151	190,151	158,502
010665-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,053
010665-53200	POSTAGE	500	300	300	313
010665-53300	OPERATING EXPENSES	354	354	354	0
010665-53750	SMALL EQUIPMENT	2,000	2,000	2,000	1,613
Total Supplies & Materials		5,854	5,654	5,654	2,979
010665-54020	COMPUTER SERVICES	1,200	0	0	0
010665-54030	TRAINING & EDUCATION	4,000	4,000	4,000	4,813
010665-54080	LOCAL TRAVEL	13,000	13,000	13,000	10,207
010665-54220	DUES & PUBLICATIONS	450	450	450	230
010665-54520	TELEPHONE	67	67	67	0
010665-54600	EQUIPMENT RENTAL	1,350	1,350	1,350	269
Total Other Charges & Services		20,067	18,867	18,867	15,519
010665-56250	LEASE PRINCIPAL EXPENSE	700	700	700	432
Total Debt Service		700	700	700	432
Total Expenditures		225,422	215,372	215,372	177,432

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010715-51030	PERSONNEL SALARIES	235,464	223,680	223,680	216,497
010715-52010	SOCIAL SECURITY TAXES	17,427	16,547	16,547	15,901
010715-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	45,790
010715-52030	RETIREMENT	23,652	22,189	22,189	19,712
010715-52031	457 DEFERRED COMP EXPENSE	0	0	0	0
010715-52040	UNEMPLOYMENT INSURANCE	147	197	197	310
010715-52050	WORKERS COMPENSATION	275	307	307	292
Total Personnel		324,305	310,260	310,260	298,502
010715-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,785
010715-53200	POSTAGE	1,000	1,000	1,000	1,208
010715-53300	OPERATING EXPENSES	8,200	8,200	8,200	5,360
010715-53750	SMALL EQUIPMENT	0	5,000	5,000	4,220
Total Supplies & Materials		10,200	15,200	15,200	12,573
010715-54000	PROFESSIONAL SERVICES	211,000	211,000	211,000	143,019
010715-54030	TRAINING & EDUCATION	6,645	6,645	6,645	2,155
010715-54080	LOCAL TRAVEL	817	817	817	56
010715-54200	PRINTING	76	76	76	26
010715-54220	DUES & PUBLICATIONS	1,000	1,000	1,000	0
010715-54520	TELEPHONE	876	876	876	866
Total Other Charges & Services		220,414	220,414	220,414	146,122
Total Expenditures		554,919	545,874	545,874	457,197

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010730-51030	PERSONNEL SALARIES	165,043	159,260	159,260	144,772
010730-52010	SOCIAL SECURITY TAXES	12,183	11,763	11,763	10,651
010730-52020	GROUP HEALTH INSURANCE	47,340	47,340	47,340	36,150
010730-52030	RETIREMENT	16,894	16,404	16,404	13,849
010730-52031	457 DEFERRED COMP EXPENSE	3,140	6,107	6,107	7,753
010730-52040	UNEMPLOYMENT INSURANCE	103	139	139	206
010730-52050	WORKERS COMPENSATION	158	190	190	183
Total Personnel		244,861	241,203	241,203	213,564
010730-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,162
010730-53200	POSTAGE	3,200	3,200	3,200	1,003
010730-53300	OPERATING EXPENSES	15,445	15,445	15,445	12,683
010730-53560	GAS & OIL	4,000	4,000	4,000	2,273
010730-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	560
Total Supplies & Materials		28,645	28,645	28,645	17,681
010730-54030	TRAINING & EDUCATION	4,500	4,500	4,500	3,578
010730-54080	LOCAL TRAVEL	2,000	2,000	2,000	0
010730-54200	PRINTING	1,000	1,000	1,000	26
010730-54520	TELEPHONE	2,094	2,094	2,094	1,449
Total Other Charges & Services		9,594	9,594	9,594	5,053
Total Expenditures		283,100	279,442	279,442	236,298

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 740: ECONOMIC DEVELOPMENT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010740-54333	TAX INCREMENT FINANCING	1,615,000	1,425,000	1,425,000	1,217,731
010740-54335	CH 381 ECON DEV GRANTS	423,000	409,000	409,000	454,007
Total Other Charges & Services		2,038,000	1,834,000	1,834,000	1,671,738
Total Expenditures		2,038,000	1,834,000	1,834,000	1,671,738

GRAYSON COUNTY, TEXAS
GENERAL FUND
2027 Proposed Budget

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 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	14,000	14,000	11,329
010775-56730	AID TO OTHER GOVTS-LIBRARIES	40,000	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		277,500	256,420	256,420	253,749
Total Expenditures		277,500	256,420	256,420	253,749

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	425,000	400,000	526,400	144,500
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	69,203	42,313	42,313	32,236
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	64,107	62,055	62,055	56,196
Total Transfers		564,810	510,868	637,268	239,432
Total Expenditures		564,810	510,868	637,268	239,432

Total General Fund Expenditures	71,858,484	66,586,044	66,679,860	57,948,913
Excess (Deficiency) of Revenues over Expenditures	(3,295,421)	(1,083,346)	(1,312,491)	8,141,494
Beginning Fund Balance	23,691,386	24,774,732	24,774,732	16,633,238
Ending Fund Balance	20,395,965	23,691,386	23,462,241	24,774,732

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	120,000	105,000	105,000	122,235
Total Intergovernmental		120,000	105,000	105,000	122,235
020-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	3,272
Total Investment Earnings		1,000	1,000	1,000	3,272
Total Revenues		121,000	106,000	106,000	125,507
020800-57499	TRANSFER TO PUBLIC HEALTH	121,000	105,000	105,000	100,000
Total Transfers		121,000	105,000	105,000	100,000
Total Expenditures		121,000	105,000	105,000	100,000
Excess (Deficiency) of Revenues over Expenditures		0	1,000	1,000	25,507
Beginning Fund Balance		76,512	75,512	75,512	50,005
Ending Fund Balance		76,512	76,512	76,512	75,512

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
210-40100	CURRENT TAX COLLECTIONS	1,900,000	1,845,000	1,845,000	1,953,982
210-40150	DELINQUENT TAXES	25,000	19,000	19,000	28,825
210-40200	PENALTY & INTEREST	15,000	20,000	20,000	22,812
Total Property Taxes		1,940,000	1,884,000	1,884,000	2,005,619
210-42350	STATE FLOOD CONTROL PAYMENTS	55,000	50,000	50,000	63,393
210-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,213
Total Intergovernmental		99,000	94,000	94,000	110,606
210-45530	TAX ASSESSOR VEHICLE REG.	510,000	500,000	500,000	482,173
Total Fees of Office		510,000	500,000	500,000	482,173
210-48000	COUNTY COURT FINES	70,000	60,000	60,000	65,864
210-48100	DISTRICT COURT FINES	48,000	48,000	48,000	46,797
210-48200	JUSTICE OF THE PEACE FINES	110,000	60,000	60,000	66,204
Total Fines		228,000	168,000	168,000	178,865
210-49000	INVESTMENT EARNINGS	45,000	50,000	50,000	100,642
Total Investment Earnings		45,000	50,000	50,000	100,642
210-49500	SALE OF FIXED ASSETS	0	22,153	0	77,515
210-49600	DONATIONS	0	0	0	15,500
210-49800	CONTRACTED ROAD WORK	65,000	65,000	65,000	185,550
Total Miscellaneous Revenue		65,000	87,153	65,000	278,565
210-49980	CAPITAL LEASE PROCEEDS	0	747,387	0	0
Total Other Financing Sources		0	747,387	0	0
Total Revenues		2,887,000	3,530,540	2,761,000	3,156,470

GRAYSON COUNTY, TEXAS
PRECINCT 1
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
210701-51010	ELECTED OFFICIAL SALARIES	43,406	41,339	41,339	39,868
210701-51030	PERSONNEL SALARIES	970,049	827,676	827,676	654,659
210701-51080	PART-TIME	0	57,304	57,304	38,039
210701-52010	SOCIAL SECURITY TAXES	73,004	68,140	68,140	53,194
210701-52020	GROUP HEALTH INSURANCE	250,902	227,232	227,232	168,256
210701-52030	RETIREMENT	102,658	87,363	87,363	64,434
210701-52031	457 DEFERRED COMP EXPENSE	8,509	11,690	11,690	15,779
210701-52040	UNEMPLOYMENT COMPENSATION	604	774	774	985
210701-52050	WORKERS COMPENSATION	13,026	12,147	12,147	9,454
Total Personnel		1,462,158	1,333,665	1,333,665	1,044,668
210701-53300	OPERATING EXPENSES	45,000	44,671	35,500	65,988
210701-53500	CULVERTS	30,000	30,000	20,000	29,172
210701-53510	BRIDGES	5,000	5,000	5,000	1,687
210701-53520	ASPHALT	300,000	100,000	100,000	0
210701-53530	ROCK	500,000	600,000	600,000	441,315
210701-53540	ROAD OILS	500,000	475,000	475,000	399,501
210701-53550	ROAD SIGNS	10,000	65,025	10,000	14,983
210701-53560	GAS, OIL, ETC.	121,000	125,000	125,000	75,667
210701-53580	PARTS	50,000	50,000	50,000	69,748
210701-53585	VEHICLE MAINTENANCE	20,000	25,000	25,000	14,641
Total Supplies & Materials		1,581,000	1,519,696	1,445,500	1,112,702
210701-54030	TRAINING & EDUCATION	10,000	5,000	5,000	0
210701-54520	TELEPHONE	2,200	2,200	2,200	2,167
210701-54540	UTILITIES	16,000	16,000	16,000	15,779
210701-54550	REPAIRS & MAINTENANCE	55,000	55,000	55,000	52,710
210701-54600	EQUIPMENT RENTAL	30,000	30,000	30,000	24,137
Total Other Charges & Services		113,200	108,200	108,200	94,793

GRAYSON COUNTY, TEXAS
PRECINCT 1
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
210701-55200	EQUIPMENT	400,000	1,169,174	400,000	113,878
210701-55250	VEHICLES	60,000	120,000	120,000	16,500
Total Capital Outlay		460,000	1,289,174	520,000	130,378
210750-56200	DEBT SERVICE PRINCIPAL	239,303	0	0	160,893
210750-56600	DEBT SERVICE INTEREST	30,311	0	0	10,281
Total Debt Service		269,614	0	0	171,174
Total Expenditures		3,885,972	4,250,735	3,407,365	2,553,715
Excess (Deficiency) of Revenues over Expenditures		(998,972)	(720,195)	(646,365)	602,755
Beginning Fund Balance		1,999,403	2,719,598	2,719,598	2,116,843
Ending Fund Balance		1,000,431	1,999,403	2,073,233	2,719,598

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
220-40100	CURRENT TAX COLLECTIONS	1,900,000	1,845,000	1,845,000	1,953,982
220-40150	DELINQUENT TAXES	25,000	19,000	19,000	28,825
220-40200	PENALTY & INTEREST	15,000	20,000	20,000	22,812
Total Property Taxes		1,940,000	1,884,000	1,884,000	2,005,619
220-42350	STATE FLOOD CONTROL PAYMENTS	55,000	50,000	50,000	63,393
220-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,213
Total Intergovernmental		99,000	94,000	94,000	110,606
220-45530	TAX ASSESSOR VEHICLE REG.	510,000	500,000	500,000	482,173
Total Fees of Office		510,000	500,000	500,000	482,173
220-48000	COUNTY COURT FINES	70,000	60,000	60,000	65,864
220-48100	DISTRICT COURT FINES	48,000	48,000	48,000	46,797
220-48200	JUSTICE OF THE PEACE FINES	110,000	60,000	60,000	66,204
Total Fines		228,000	168,000	168,000	178,865
220-49000	INVESTMENT EARNINGS	25,000	30,000	30,000	51,469
Total Investment Earnings		25,000	30,000	30,000	51,469
220-49800	CONTRACTED ROAD WORK	0	0	0	1,762
220-49950	MISCELLANEOUS REVENUE	0	0	0	813
Total Miscellaneous Revenue		0	0	0	2,575
Total Revenues		2,802,000	2,676,000	2,676,000	2,831,307

GRAYSON COUNTY, TEXAS
PRECINCT 2
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
220702-51010	ELECTED OFFICIAL SALARIES	43,406	41,339	41,339	39,371
220702-51030	PERSONNEL SALARIES	908,176	864,368	864,368	819,369
220702-51080	PART-TIME	56,429	51,151	51,151	26,207
220702-52010	SOCIAL SECURITY TAXES	73,323	69,478	69,478	64,464
220702-52020	GROUP HEALTH INSURANCE	227,232	227,232	227,232	208,224
220702-52030	RETIREMENT	97,069	91,413	91,413	79,747
220702-52031	457 DEFERRED COMP EXPENSE	15,353	15,786	15,786	19,762
220702-52040	UNEMPLOYMENT COMPENSATION	601	799	799	1,203
220702-52050	WORKERS COMPENSATION	12,784	12,442	12,442	11,599
Total Personnel		1,434,373	1,374,008	1,374,008	1,269,946
220702-53300	OPERATING EXPENSES	25,000	25,000	25,000	22,779
220702-53400	UNIFORMS	9,000	9,000	9,000	9,864
220702-53500	CULVERTS	55,000	55,000	55,000	29,167
220702-53530	ROCK	450,000	450,000	450,000	319,310
220702-53540	ROAD OILS	350,000	350,000	350,000	392,197
220702-53550	ROAD SIGNS	7,500	7,500	7,500	1,293
220702-53560	GAS, OIL, ETC.	135,000	145,000	145,000	89,194
220702-53750	SMALL EQUIPMENT	0	0	0	1,198
220702-53580	PARTS	55,000	45,000	45,000	50,318
220702-53585	VEHICLE MAINTENANCE	40,000	40,000	40,000	57,929
Total Supplies & Materials		1,126,500	1,126,500	1,126,500	973,249
220702-54520	TELEPHONE	2,500	3,500	3,500	2,637
220702-54540	UTILITIES	9,000	9,000	9,000	8,529
220702-54550	REPAIRS & MAINTENANCE	20,000	30,000	30,000	10,757
220702-54600	EQUIPMENT RENTAL	50,000	50,000	50,000	44,215
Total Other Charges & Services		81,500	92,500	92,500	66,138

GRAYSON COUNTY, TEXAS
PRECINCT 2
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
220702-55100	IMPROVEMENTS	320,000	0	0	0
220702-55200	EQUIPMENT	150,000	157,500	157,500	202,650
220702-55250	VEHICLES	60,000	0	0	41,000
Total Capital Outlay		530,000	157,500	157,500	243,650
220750-56200	DEBT SERVICE PRINCIPAL	96,391	90,603	90,603	85,161
220750-56600	DEBT SERVICE INTEREST	6,159	11,948	11,948	17,390
Total Debt Service		102,550	102,551	102,551	102,551
Total Expenditures		3,274,923	2,853,059	2,853,059	2,655,534
Excess (Deficiency) of Revenues over Expenditures		(472,923)	(177,059)	(177,059)	175,773
Beginning Fund Balance		845,664	1,022,723	1,022,723	846,950
Ending Fund Balance		372,741	845,664	845,664	1,022,723

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
230-40100	CURRENT TAX COLLECTIONS	1,900,000	1,845,000	1,845,000	1,953,982
230-40150	DELINQUENT TAXES	25,000	19,000	19,000	28,825
230-40200	PENALTY & INTEREST	15,000	20,000	20,000	22,812
Total Property Taxes		1,940,000	1,884,000	1,884,000	2,005,619
230-42350	STATE FLOOD CONTROL PAYMENTS	55,000	50,000	50,000	63,393
230-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,213
Total Intergovernmental		99,000	94,000	94,000	110,606
230-45530	TAX ASSESSOR VEHICLE REG.	510,000	500,000	500,000	482,173
Total Fees of Office		510,000	500,000	500,000	482,173
230-48000	COUNTY COURT FINES	70,000	60,000	60,000	65,864
230-48100	DISTRICT COURT FINES	48,000	48,000	48,000	46,797
230-48200	JUSTICE OF THE PEACE FINES	110,000	60,000	60,000	66,204
Total Fines		228,000	168,000	168,000	178,865
230-49000	INVESTMENT EARNINGS	30,000	30,000	30,000	70,355
Total Investment Earnings		30,000	30,000	30,000	70,355
230-49500	SALE OF FIXED ASSETS	0	0	0	29,172
230-49800	CONTRACTED ROAD WORK	0	51,180	0	215,532
Total Miscellaneous Revenue		0	51,180	0	244,704
Total Revenues		2,807,000	2,727,180	2,676,000	3,092,322

GRAYSON COUNTY, TEXAS
PRECINCT 3
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
230703-51010	ELECTED OFFICIAL SALARIES	43,406	41,339	41,339	39,443
230703-51030	PERSONNEL SALARIES	969,601	921,542	921,542	818,614
230703-51080	PART-TIME	80,829	76,984	76,984	30,764
230703-52010	SOCIAL SECURITY TAXES	80,612	76,634	76,634	65,455
230703-52020	GROUP HEALTH INSURANCE	243,012	243,012	243,012	199,667
230703-52030	RETIREMENT	111,035	101,703	101,703	80,847
230703-52031	457 DEFERRED COMP EXPENSE	11,539	15,300	15,300	21,977
230703-52040	UNEMPLOYMENT COMPENSATION	657	873	873	1,208
230703-52050	WORKERS COMPENSATION	14,101	13,777	13,777	11,761
Total Personnel		1,554,792	1,491,164	1,491,164	1,269,736
230703-53300	OPERATING EXPENSES	13,000	13,000	13,000	10,792
230703-53400	UNIFORMS	11,000	11,000	11,000	9,700
230703-53500	CULVERTS	40,000	40,000	40,000	30,445
230703-53510	BRIDGES	20,000	20,000	20,000	6,764
230703-53530	ROCK	440,000	440,000	440,000	445,322
230703-53540	ROAD OILS	495,000	495,000	495,000	419,228
230703-53550	ROAD SIGNS	3,300	3,300	3,300	2,409
230703-53560	GAS, OIL, ETC.	192,500	192,500	192,500	134,261
230703-53580	PARTS	60,000	84,311	55,000	49,125
230703-53585	VEHICLE MAINTENANCE	40,000	48,500	38,500	35,292
Total Supplies & Materials		1,314,800	1,347,611	1,308,300	1,143,338
230703-54030	TRAINING & EDUCATION	0	0	0	425
230703-54520	TELEPHONE	4,500	4,500	4,500	2,405
230703-54540	UTILITIES	10,000	10,000	10,000	10,472
230703-54550	REPAIRS & MAINTENANCE	70,000	70,000	60,000	56,654
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	0
Total Other Charges & Services		85,500	85,500	75,500	69,956

GRAYSON COUNTY, TEXAS
PRECINCT 3
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
230703-55200	EQUIPMENT	200,000	183,180	180,000	71,146
230703-55250	VEHICLES	0	0	0	102,660
Total Capital Outlay		200,000	183,180	180,000	173,806
230750-56200	DEBT SERVICE PRINCIPAL	0	0	0	119,600
230750-56600	DEBT SERVICE INTEREST	0	0	0	1,211
Total Debt Service		0	0	0	120,811
Total Expenditures		3,155,092	3,107,455	3,054,964	2,777,647
Excess (Deficiency) of Revenues over Expenditures		(348,092)	(380,275)	(378,964)	314,675
Beginning Fund Balance		1,187,740	1,568,015	1,568,015	1,253,340
Ending Fund Balance		839,648	1,187,740	1,189,051	1,568,015

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
240-40100	CURRENT TAX COLLECTIONS	1,900,000	1,845,000	1,845,000	1,953,982
240-40150	DELINQUENT TAXES	25,000	19,000	19,000	28,825
240-40200	PENALTY & INTEREST	15,000	20,000	20,000	22,812
Total Property Taxes		1,940,000	1,884,000	1,884,000	2,005,619
240-42350	STATE FLOOD CONTROL PAYMENTS	55,000	50,000	50,000	63,393
240-43450	STATE GROSS & AXLE WEIGHT	44,000	44,000	44,000	47,213
Total Intergovernmental		99,000	94,000	94,000	110,606
240-45530	TAX ASSESSOR VEHICLE REG-	510,000	500,000	500,000	482,173
Total Fees of Office		510,000	500,000	500,000	482,173
240-48000	COUNTY COURT FINES	70,000	60,000	60,000	65,864
240-48100	DISTRICT COURT FINES	48,000	48,000	48,000	46,797
240-48200	JUSTICE OF THE PEACE FINES	110,000	60,000	60,000	66,204
Total Fines		228,000	168,000	168,000	178,865
240-49000	INVESTMENT EARNINGS	30,000	30,000	30,000	79,062
Total Investment Earnings		30,000	30,000	30,000	79,062
240-49500	SALE OF FIXED ASSETS	0	26,837	0	0
240-49800	CONTRACTED ROAD WORK	0	0	0	18,834
240-49820	CULVERT SALES	70,000	70,000	70,000	59,319
240-49950	MISCELLANEOUS REVENUE	0	0	0	0
Total Miscellaneous Revenue		70,000	96,837	70,000	78,153
240-49980	CAPITAL LEASE PROCEEDS	0	0	0	225,701
Total Other Financing Sources		0	0	0	225,701
Total Revenues		2,877,000	2,772,837	2,746,000	3,160,179

GRAYSON COUNTY, TEXAS
PRECINCT 4
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
240704-51010	ELECTED OFFICIAL SALARIES	43,406	41,339	41,339	39,371
240704-51030	PERSONNEL SALARIES	987,612	911,663	911,663	772,423
240704-52010	SOCIAL SECURITY TAXES	74,816	69,575	69,575	59,430
240704-52020	GROUP HEALTH INSURANCE	258,792	258,792	258,792	199,789
240704-52030	RETIREMENT	105,226	96,026	96,026	75,505
240704-52031	457 DEFERRED COMP EXPENSE	17,136	14,911	14,911	20,296
240704-52040	UNEMPLOYMENT COMPENSATION	617	789	789	1,099
240704-52050	WORKERS COMPENSATION	12,992	12,157	12,157	10,471
Total Personnel		1,500,597	1,405,252	1,405,252	1,178,384
240704-53300	OPERATING EXPENSES	12,000	21,097	12,000	19,072
240704-53400	UNIFORMS	12,100	13,692	12,100	14,015
240704-53500	CULVERTS	80,000	80,000	80,000	40,073
240704-53510	BRIDGES	5,000	5,000	5,000	79
240704-53520	ASPHALT	175,000	75,000	75,000	0
240704-53530	ROCK	373,038	373,038	373,038	296,133
240704-53540	ROAD OILS	360,000	360,000	360,000	359,848
240704-53550	ROAD SIGNS	11,000	11,000	11,000	7,498
240704-53560	GAS, OIL, ETC-	150,000	150,000	150,000	119,063
240704-53580	PARTS	75,000	84,119	75,000	98,821
240704-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	20,225
Total Supplies & Materials		1,278,138	1,197,946	1,178,138	974,827

GRAYSON COUNTY, TEXAS
PRECINCT 4
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
240704-54000	PROFESSIONAL SERVICES	5,000	5,000	5,000	0
240704-54520	TELEPHONE	8,000	8,000	8,000	5,842
240704-54540	UTILITIES	17,000	17,000	17,000	14,501
240704-54550	REPAIRS & MAINTENANCE	44,000	44,000	44,000	20,457
240704-54600	EQUIPMENT RENTAL	10,000	10,000	10,000	1,666
Total Other Charges & Services		84,000	84,000	84,000	42,466
240704-55100	IMPROVEMENTS	225,000	0	0	0
240704-55200	EQUIPMENT	300,000	182,029	175,000	387,422
240704-55250	VEHICLES	70,000	0	0	55,146
Total Capital Outlay		595,000	182,029	175,000	442,568
240750-56200	DEBT SERVICE PRINCIPAL	74,334	114,655	114,655	128,363
240750-56600	DEBT SERVICE INTEREST	11,536	16,572	16,572	10,135
Total Debt Service		85,870	131,227	131,227	138,498
Total Expenditures		3,543,605	3,000,454	2,973,617	2,776,743
Excess (Deficiency) of Revenues over Expenditures		(666,605)	(227,617)	(227,617)	383,436
Beginning Fund Balance		1,546,349	1,773,966	1,773,966	1,390,530
Ending Fund Balance		879,744	1,546,349	1,546,349	1,773,966

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
243-43200	FEDERAL REVENUE	644,290	551,114	251,000	167,433
243-43700	INTERGOVERNMENTAL REVENUE	50,000	0	50,000	0
Total Intergovernmental Revenue		694,290	551,114	301,000	167,433
243-49970	TRANSFER IN/CASH MATCH	50,000	0	50,000	0
Total Other Financing Sources		50,000	0	50,000	0
Total Revenues		744,290	551,114	351,000	167,433
243706-53300	OPERATING EXPENSES	14,500	14,500	14,500	12,150
Total Supplies & Materials		14,500	14,500	14,500	12,150
243706-54000	PROFESSIONAL SERVICES	729,790	536,614	336,500	155,283
Total Other Charges & Services		729,790	536,614	336,500	155,283
Total Expenditures		744,290	551,114	351,000	167,433
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 Regional Mobility Authority - To account for funds used in the operation of the Regional Mobility Authority (RMA). The RMA was created in 2008 pursuant to the Texas Transportation Code to plan, design, construct, and operate transportation projects on behalf of Grayson County. Grayson County Commissioners Court terminated the Interlocal Agreement with the RMA in May 2026, eliminating the RMA oversight of the NTRA and returning control of NTRA to Grayson County. The RMA funding from 2027 forward will primarily come from the County's General Fund to account for transportation project expenses for the RMA.

GRAYSON COUNTY, TEXAS
REGIONAL MOBILITY AUTHORITY
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
245-49970	TRANSFER IN/CASH MATCH	50,000	0	0	0
Total Other Financing Sources		50,000	0	0	0
Total Revenues		50,000	0	0	0
245707-54000	PROFESSIONAL SERVICES	50,000	0	0	0
Total Other Charges & Services		50,000	0	0	0
Total Expenditures		50,000	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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. In recent years the vending revenues have declined making transfers necessary from the general fund to supplement the employee activity expenses.

GRAYSON COUNTY, TEXAS
EMPLOYEE ACTIVITY FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
250-49770	DRINK VENDING COMMISSIONS	2,000	1,600	1,600	2,346
250-49775	SNACK VENDING COMMISSIONS	0	0	0	1,312
Total Miscellaneous Revenue		2,000	1,600	1,600	3,658
250-49970	TRANSFER IN/CASH MATCH	15,500	15,000	15,000	9,600
Total Other Financing Sources		15,500	15,000	15,000	9,600
Total Revenues		17,500	16,600	16,600	13,258
250406-53310	EMPLOYEE BANQUET EXPENDITURES	9,000	8,000	8,000	6,155
250406-53330	MISCELLANEOUS EMPLOYEE EXP	8,500	8,500	8,500	8,263
Total Supplies & Materials		17,500	16,500	16,500	14,418
Total Expenditures		17,500	16,500	16,500	14,418
Excess (Deficiency) of Revenues over Expenditures		0	100	100	(1,160)
Beginning Fund Balance		173	73	73	1,233
Ending Fund Balance		173	173	173	73

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
253-49000	INVESTMENT EARNINGS	4,000	800	800	9,572
Total Investment Earnings		4,000	800	800	9,572
253-49600	DONATIONS	85,000	90,000	90,000	98,920
Total Miscellaneous Revenue		85,000	90,000	90,000	98,980
Total Revenues		89,000	90,800	90,800	108,552

GRAYSON COUNTY, TEXAS
HOLIDAY LIGHTS
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
253660-51030	PERSONNEL SALARIES	15,000	35,000	35,000	6,821
253660-51080	PART-TIME	20,000	20,000	20,000	13,335
253660-52010	SOCIAL SECURITY TAXES	2,500	2,500	2,500	1,514
253660-52020	GROUP HEALTH INSURANCE	2,000	1,000	1,000	1,545
253660-52030	RETIREMENT	1,000	1,000	1,000	646
253660-52031	457 DEFERRED COMP EXPENSE	500	500	500	148
253660-52040	UNEMPLOYMENT INSURANCE	50	50	50	30
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	342
Total Personnel		42,050	61,050	61,050	24,381
253660-53300	OPERATING EXPENSES	25,000	25,000	25,000	20,292
Total Supplies & Materials		25,000	25,000	25,000	20,292
253660-55200	EQUIPMENT	175,000	100,000	175,000	0
Total Capital Outlay		175,000	100,000	175,000	0
Total Expenditures		242,050	186,050	261,050	44,673
Excess (Deficiency) of Revenues over Expenditures		(153,050)	(95,250)	(170,250)	63,879
Beginning Fund Balance		218,270	313,520	313,520	249,641
Ending Fund Balance		65,220	218,270	143,270	313,520

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	20,000	13,500	13,500	20,903
Total Fees of Office		20,000	13,500	13,500	20,903
255-49000	INVESTMENT EARNINGS	900	660	660	1,855
Total Investment Earnings		900	660	660	1,855
Total Revenues		20,900	14,160	14,160	22,758
255440-53300	OPERATING EXPENDITURES	33,000	40,000	40,000	1,648
Total Supplies & Materials		40,400	40,000	40,000	1,648
Total Expenditures		40,400	40,000	40,000	1,648
Excess (Deficiency) of Revenues over Expenditures		(19,500)	(25,840)	(25,840)	21,110
Beginning Fund Balance		38,710	64,550	64,550	43,440
Ending Fund Balance		19,210	38,710	38,710	64,550

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	2,000	3,000	3,000	3,500
Total Fees of Office		2,000	3,000	3,000	3,500
256-49000	INVESTMENT EARNINGS	500	500	500	1,242
Total Investment Earnings		500	500	500	1,242
Total Revenues		2,500	3,500	3,500	4,742
256440-53300	OPERATING EXPENDITURES	30,000	10,000	30,000	363
Total Supplies & Materials		30,000	10,000	30,000	363
Total Expenditures		30,000	10,000	30,000	363
Excess (Deficiency) of Revenues over Expenditures		(27,500)	(6,500)	(26,500)	4,379
Beginning Fund Balance		33,456	39,956	39,956	35,577
Ending Fund Balance		5,956	33,456	13,456	39,956

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. In recent years, the courthouse security fund revenues have declined and general fund transfers were necessary to complete the funding of the courthouse security expenses.

GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
265-45305	COUNTY CLERK PROBATE	20,000	16,000	16,000	15,580
265-45315	COUNTY CLERK CIVIL	8,000	7,000	7,000	7,040
265-45320	COUNTY CLERK CRIMINAL	7,000	7,000	7,000	7,539
265-45600	DISTRICT CLERK	38,000	37,000	37,000	39,180
265-46000	JUSTICE OF THE PEACE	15,000	7,000	7,000	8,109
Total Fees of Office		88,000	74,000	74,000	77,448
265-49950	MISCELLANEOUS REVENUE	150	150	150	100
Total Miscellaneous Revenue		150	150	150	100
265-49970	TRANSFER IN/CASH MATCH	100,000	100,000	100,000	53,400
Total Other Financing Sources		100,000	100,000	100,000	53,400
Total Revenues		188,150	174,150	174,150	130,948

GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
265570-53100	OFFICE SUPPLIES	400	400	400	290
265570-53300	OPERATING EXPENSES	2,500	3,000	3,000	1,192
Total Supplies & Materials		2,900	3,400	3,400	1,482
265570-54000	PROFESSIONAL SERVICES	180,250	165,000	175,000	119,071
265570-54550	REPAIRS & MAINTENANCE	3,000	3,000	3,000	0
Total Other Charges & Services		183,250	168,000	178,000	119,071
265570-55200	EQUIPMENT	0	0	0	10,789
Total Capital Outlay		0	0	0	10,789
Total Expenditures		186,150	171,400	181,400	131,342
Excess (Deficiency) of Revenues over Expenditures		2,000	2,750	(7,250)	(394)
Beginning Fund Balance		2,852	102	102	496
Ending Fund Balance		4,852	2,852	(7,148)	102

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

GRAYSON COUNTY, TEXAS
JUSTICE COURT SECURITY FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
266-46000	JUSTICE OF THE PEACE	4,000	3,000	3,000	2,688
Total Fees of Office		4,000	3,000	3,000	2,688
266-49000	INVESTMENT EARNINGS	0	350	350	2,357
Total Investment Earnings		0	350	350	2,357
Total Revenues		4,000	3,350	3,350	5,045
266570-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	126
Total Supplies & Materials		20,000	20,000	20,000	126
266570-54550	REPAIR & MAINTENANCE	10,000	20,000	20,000	7,549
Total Supplies & Materials		10,000	20,000	20,000	7,549
Total Expenditures		30,000	40,000	40,000	7,675
Excess (Deficiency) of Revenues over Expenditures		(26,000)	(36,650)	(36,650)	(2,630)
Beginning Fund Balance		34,453	71,103	71,103	73,733
Ending Fund Balance		8,453	34,453	34,453	71,103

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

GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	5,000	3,000	3,000	3,490
270-46045	JP2 CRIMINAL TECHNOLOGY	4,000	2,500	2,500	3,016
270-46050	JP3 CRIMINAL TECHNOLOGY	1,500	1,500	1,500	1,514
270-46055	JP4 CRIMINAL TECHNOLOGY	1,000	900	900	889
Total Fees of Office		11,500	7,900	7,900	8,909
270-49000	INVESTMENT EARNINGS	0	60	60	46
Total Investment Earnings		0	60	60	46
Total Revenues		11,500	7,960	7,960	8,955

GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2027 Proposed Budget

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
270511-53300	JP1 TECHNOLOGY	2,500	2,000	2,000	3,034
Total Supplies & Materials		2,500	2,000	2,000	3,034
Total JP #1 Expenditures		2,500	2,000	2,000	3,034

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
270512-53300	JP2 TECHNOLOGY	2,500	2,000	2,000	3,034
Total Supplies & Materials		2,500	2,000	2,000	3,034
Total JP #2 Expenditures		2,500	2,000	2,000	3,034

GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2027 Proposed Budget

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
270513-53300	JP3 TECHNOLOGY	2,500	2,000	2,000	3,034
Total Supplies & Materials		2,500	2,000	2,000	3,034
Total JP #3 Expenditures		2,500	2,000	2,000	3,034

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
270514-53300	JP4 TECHNOLOGY	2,500	2,000	2,000	3,034
Total Supplies & Materials		2,500	2,000	2,000	3,034
Total JP #4 Expenditures		2,500	2,000	2,000	3,034
Total Expenditures		10,000	8,000	8,000	12,136
Excess (Deficiency) of Revenues over Expenditures		1,500	(40)	(40)	(3,181)
Beginning Fund Balance		139	179	179	3,360
Ending Fund Balance		1,639	139	139	179

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
271-45357	COUNTY COURT TECHNOLOGY	2,000	2,500	2,500	3,049
271-45657	DISTRICT COURT TECHNOLOGY	2,000	2,500	2,500	2,347
Total Fees of Office		4,000	5,000	5,000	5,396
271-49000	INVESTMENT EARNINGS	0	50	50	501
Total Investment Earnings		0	50	50	501
Total Revenues		4,000	5,050	5,050	5,897

GRAYSON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
2027 Proposed Budget

DEPT 403: COUNTY COURTS

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
271403-53300	COUNTY COURT TECH EXPENSES	3,000	3,500	3,500	2,375
Total Supplies & Materials		3,000	3,500	3,500	2,375
Total County Court Expenditures		3,000	3,500	3,500	2,375

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	3,000	3,500	3,500	3,275
Total Supplies & Materials		3,000	3,500	3,500	3,275
Total District Court Expenditures		3,000	3,500	3,500	3,275
Total Expenditures		6,000	7,000	7,000	5,650
Excess (Deficiency) of Revenues over Expenditures		(2,000)	(1,950)	(1,950)	247
Beginning Fund Balance		12,056	14,006	14,006	13,759
Ending Fund Balance		10,056	12,056	12,056	14,006

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
273-42030	ELECTION CONTRACT ADMIN	25,000	15,000	15,000	26,441
273-49520	ELECTION EQUIPMENT USAGE	30,000	27,000	27,000	27,055
Total Intergovernmental		55,000	42,000	42,000	53,496
273-49000	INVESTMENT EARNINGS	4,000	5,000	0	0
Total Investment Earnings		4,000	5,000	0	0
273-49975	PROCEEDS FROM DEBT ISSUANCE	0	0	0	353,514
Total Other Financing Sources		0	0	0	353,514
Total Revenues		59,000	47,000	42,000	407,010
273460-53750	SMALL EQUIPMENT	0	1,000	1,000	0
Total Supplies & Materials		0	1,000	1,000	0
273460-54320	ELECTIONS	0	8,000	20,000	2,700
273460-54550	REPAIRS & MAINTENANCE	0	25,000	30,000	0
Total Other Charges & Services		0	33,000	50,000	2,700
273460-55200	EQUIPMENT	0	264,624	0	88,890
Total Capital Expenditures		0	264,624	0	88,890
273750-56200	DEBT SERVICE PRINCIPAL	134,358	64,000	64,000	0
273750-56600	DEBT SERVICE INTEREST	13,682	18,000	18,000	0
Total Debt Service		148,040	82,000	82,000	0
Total Expenditures		148,040	380,624	133,000	91,590
Excess (Deficiency) of Revenues over Expenditures		(89,040)	(333,624)	(91,000)	315,420
Beginning Fund Balance		89,996	423,620	423,620	108,200
Ending Fund Balance		956	89,996	332,620	423,620

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
275-45320	COUNTY CLERK CRIMINAL	0	100	100	31
275-45370	COUNTY CLERK PRESERVATION FEE	370,000	370,000	370,000	353,270
Total Fees of Office		370,000	370,100	370,100	353,301
275-49000	INVESTMENT EARNINGS	15,000	5,000	5,000	42,141
Total Investment Earnings		15,000	5,000	5,000	42,141
275-49970	TRANSFER IN (FROM 276)	0	267,484	227,315	0
Total Other Financing Sources		0	267,484	227,315	0
Total Revenues		385,000	642,584	602,415	395,442

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
275403-51030	PERSONNEL SALARIES	265,019	254,235	214,235	137,923
275403-52010	SOCIAL SECURITY TAXES	16,466	15,685	15,685	9,798
275403-52020	GROUP HEALTH INSURANCE	63,120	63,120	63,120	38,560
275403-52030	RETIREMENT	22,603	21,252	21,252	12,532
275403-52040	UNEMPLOYMENT COMPENSATION	141	187	187	197
275403-52050	WORKERS COMPENSATION	263	293	293	188
Total Personnel		367,612	354,772	314,772	199,198
275403-53100	OFFICE SUPPLIES	6,000	6,000	6,000	5,858
275403-53200	POSTAGE	8,000	8,000	8,000	10,884
275403-53300	OPERATING EXPENDITURES	6,000	6,000	6,000	5,117
275403-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		20,000	20,000	20,000	21,858
275403-54030	TRAINING & EDUCATION	4,500	4,500	4,500	2,730
275403-54200	PRINTING	12,500	12,500	12,500	10,451
275403-54230	PRESERVATION EXPENSE	270,000	145,000	185,000	89,692
275403-54600	EQUIPMENT RENTAL	800	800	800	522
Total Other Charges & Services		287,800	162,800	202,800	103,395
275403-55200	EQUIPMENT	0	0	0	0
Total Capital Outlay		0	0	0	0
275403-56250	LEASE PRINCIPAL EXPENSE	5,500	5,500	5,500	4,010
275403-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		5,500	5,500	5,500	4,010
Total Expenditures		680,912	543,072	543,072	328,461
Excess (Deficiency) of Revenues over Expenditures		(295,912)	99,512	59,343	66,981
Beginning Fund Balance		1,422,464	1,322,952	1,322,952	1,255,971
Ending Fund Balance		1,126,552	1,422,464	1,382,295	1,322,952

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

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS RECORDS ARCHIVE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	0	0	0	22,495
Total Fees of Office		0	0	0	22,495
276-49000	INVESTMENT EARNINGS	0	0	0	8,327
Total Investment Earnings		0	0	0	8,327
Total Revenues		0	0	0	30,822
276403-54230	PRESERVATION EXPENSE	0	0	0	9,653
Total Other Charges & Services		0	0	0	9,653
276800-57000	TRANSFER TO OTHER FUNDS (275)	0	267,484	227,315	0
Total Transfers		0	267,484	227,315	0
Total Expenditures		0	267,484	227,315	9,653
Excess (Deficiency) of Revenues over Expenditures		0	(267,484)	(227,315)	21,169
Beginning Fund Balance		0	267,484	267,484	246,315
Ending Fund Balance		0	0	40,169	267,484

County Clerk Vital Statistics Records Preservation Fund - created by the 78^{th} 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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	9,000	9,000	9,000	8,735
Total Fees of Office		9,000	9,000	9,000	8,735
277-49000	INVESTMENT EARNINGS	200	200	200	2,074
Total Investment Earnings		200	200	200	2,074
Total Revenues		9,200	9,200	9,200	10,809
277403-54030	TRAINING & EDUCATION	4,000	4,000	4,000	1,909
277403-54230	PRESERVATION EXPENSE	30,000	30,000	30,000	0
Total Other Charges & Services		34,000	34,000	34,000	1,909
Total Expenditures		34,000	34,000	34,000	1,909
Excess (Deficiency) of Revenues over Expenditures		(24,800)	(24,800)	(24,800)	8,900
Beginning Fund Balance		44,023	68,823	68,823	59,923
Ending Fund Balance		19,223	44,023	44,023	68,823

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. As the fees under this legislation have declined, the fund was closed into fund 279 in 2026 and any remaining fees collected in the future will be directed to fund 279 District Clerk Records Management Fund.

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS RECORDS ARCHIVE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	0	150	500	520
Total Fees of Office		0	150	500	520
278-49000	INVESTMENT EARNINGS	0	0	0	25
Total Investment Earnings		0	0	0	25
Total Revenues		0	150	500	545
278530-54230	PRESERVATION EXPENSE	0	1,127	0	0
Total Other Charges & Services		0	1,127	0	0
Total Expenditures		0	1,127	0	0
Excess (Deficiency) of Revenues over Expenditures		0	(977)	500	545
Beginning Fund Balance		0	977	977	432
Ending Fund Balance		0	0	1,477	977

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

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
279-45605	DISTRICT CLERK CRIMINAL	0	200	200	157
279-45665	DISTRICT CLERK PASSPORT FEE	25,000	32,000	32,000	31,710
279-46560	DIST. CLERK PRESERVATION FEE	50,000	45,000	45,000	63,465
Total Fees of Office		75,000	77,200	77,200	95,332
279-49000	INVESTMENT EARNINGS	500	500	500	4,882
Total Investment Earnings		500	500	500	4,882
Total Revenues		75,500	77,700	77,700	100,214

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS MANAGEMENT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
279530-51030	PERSONNEL SALARIES	7,000	7,000	7,000	7,000
279530-51080	PART-TIME	1,000	1,000	1,000	1,000
279530-52010	SOCIAL SECURITY TAXES	584	583	583	583
279530-52020	GROUP HEALTH INSURANCE	0	1,832	1,832	0
279530-52030	RETIREMENT	819	811	811	750
279530-52031	457 DEFERRED COMPENSATION	175	199	199	263
279530-52040	UNEMPLOYMENT COMPENSATION	8	8	8	11
279530-52050	WORKERS COMPENSATION	8	8	8	10
Total Personnel		9,594	11,441	11,441	9,617
279530-53300	OPERATING EXPENDITURES	1,000	1,000	1,000	734
Total Supplies & Materials		1,000	1,000	1,000	734
279530-54180	PASSPORT PROMOTION	2,000	2,000	2,000	822
279530-54230	PRESERVATION EXPENSE	100,000	100,000	100,000	74,031
279530-54520	TELEPHONE	500	500	500	311
Total Other Charges & Services		102,500	102,500	102,500	75,164
Total Expenditures		113,094	114,941	114,941	85,515
Excess (Deficiency) of Revenues over Expenditures		(37,594)	(37,241)	(37,241)	14,700
Beginning Fund Balance		100,108	137,349	137,349	122,649
Ending Fund Balance		62,514	100,108	100,108	137,349

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
280-45320	COUNTY CLERK CRIMINAL	18,000	18,000	18,000	19,053
280-45600	DISTRICT CLERK	15,000	15,000	15,000	15,211
Total Fees of Office		33,000	33,000	33,000	34,264
280-49000	INVESTMENT EARNINGS	500	500	500	2,720
Total Investment Earnings		500	500	500	2,720
Total Revenues		33,500	33,500	33,500	36,984

GRAYSON COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
280401-53300	OPERATING EXPENDITURES	40,000	25,000	25,000	15,586
Total Supplies & Materials		40,000	25,000	25,000	15,586
Total Expenditures		40,000	25,000	25,000	15,586
Excess (Deficiency) of Revenues over Expenditures		(6,500)	8,500	8,500	21,398
Beginning Fund Balance		104,052	95,552	95,552	74,154
Ending Fund Balance		97,552	104,052	104,052	95,552

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
281-45315	COUNTY CLERK CIVIL	0	0	0	0
281-45620	DISTRICT CLERK CIVIL	0	500	500	540
Total Fees of Office		0	500	500	540
281-49000	INVESTMENT EARNINGS	0	100	100	3,886
Total Investment Earnings		0	100	100	3,886
Total Revenues		0	600	600	4,426
281403-54230	CO CLK PRESERVATION EXPENSE	85,000	10,000	95,000	5,173
281530-54230	DIST CLERK PRESERVATION EXPENSE	1,000	1,000	1,000	10,266
Total Other Charges & Services		86,000	11,000	96,000	15,439
Total Expenditures		86,000	11,000	96,000	15,439
Excess (Deficiency) of Revenues over Expenditures		(86,000)	(10,400)	(95,400)	(11,013)
Beginning Fund Balance		98,555	108,955	108,955	119,968
Ending Fund Balance		12,555	98,555	13,555	108,955

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
285-49000	INVESTMENT EARNINGS	50	50	50	252
Total Investment Earnings		50	50	50	252
285-49970	TRANSFER IN	3,000	0	0	0
		3,000	0	0	0
Total Revenues		3,050	50	50	252
285662-53300	OPERATING EXPENSES	8,000	2,000	5,000	948
Total Supplies & Materials		8,000	2,000	5,000	948
Total Expenditures		8,000	2,000	5,000	948
Excess (Deficiency) of Revenues over Expenditures		(4,950)	(1,950)	(4,950)	(696)
Beginning Fund Balance		5,001	6,951	6,951	7,647
Ending Fund Balance		51	5,001	2,001	6,951

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
295-45325	COURT REPORTER/STENO	30,000	30,000	30,000	30,524
295-45610	COURT REPORTER/STENO	30,000	30,000	30,000	41,462
Total Fees of Office		60,000	60,000	60,000	71,986
Total Revenues		60,000	60,000	60,000	71,986
295506-54270	OTHER COURT COSTS	60,000	60,000	60,000	71,986
Total Other Charges & Services		60,000	60,000	60,000	71,986
Total Expenditures		60,000	60,000	60,000	71,986
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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
297-45347	LANGUAGE ACCESS FEES	20,000	18,000	18,000	21,180
Total Fees of Office		20,000	18,000	18,000	21,180
Total Revenues		20,000	18,000	18,000	21,180
297505-54247	INTERPRETERS	20,000	18,000	18,000	21,180
Total Other Charges & Services		20,000	18,000	18,000	21,180
Total Expenditures		20,000	18,000	18,000	21,180
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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
298-45400	FACILITY FUND FEES	50,000	50,000	50,000	55,721
Total Fees of Office		50,000	50,000	50,000	55,721
Total Revenues		50,000	50,000	50,000	55,721
298450-53300	OPERATING EXPENSES	25,000	25,000	25,000	698
Total Supplies & Materials		25,000	25,000	25,000	698
298450-54550	REPAIRS & MAINTENANCE	50,000	50,000	50,000	3,094
Total Other Charges & Services		50,000	50,000	50,000	3,094
Total Expenditures		75,000	75,000	75,000	3,792
Excess (Deficiency) of Revenues over Expenditures		(25,000)	(25,000)	(25,000)	51,929
Beginning Fund Balance		132,351	157,351	157,351	105,422
Ending Fund Balance		107,351	132,351	132,351	157,351

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	150	150	150	156
300-45653	DISTRICT CLERK DRUG COURT FEE	1,000	1,000	1,000	679
Total Fees of Office		1,150	1,150	1,150	835
300-49000	INVESTMENT EARNINGS	500	500	500	4,710
Total Investment Earnings		500	500	500	4,710
300-49970	TRANSFER IN/CASH MATCH	8,000	7,500	7,500	8,423
Total Other Financing Sources		8,000	7,500	7,500	8,423
Total Revenues		9,650	9,150	9,150	13,968
300585-53300	OPERATING EXPENSES	80,000	80,000	80,000	7,322
Total Supplies & Materials		80,000	80,000	80,000	7,322
Total Expenditures		80,000	80,000	80,000	7,322
Excess (Deficiency) of Revenues over Expenditures		(70,350)	(70,850)	(70,850)	6,646
Beginning Fund Balance		82,078	152,928	152,928	146,282
Ending Fund Balance		11,728	82,078	82,078	152,928

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, donations, and specialty court fees collected in criminal cases.

GRAYSON COUNTY, TEXAS
VETERANS COURT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
302-49000	INVESTMENT EARNINGS	100	100	100	1,656
Total Investment Earnings		100	100	100	1,656
302-49600	DONATIONS	1,000	1,000	1,000	4,300
302-49660	PROGRAM PARTICIPANT PAYMENTS	1,000	1,000	1,000	4,635
Total Miscellaneous		2,000	2,000	2,000	8,935
302-49970	TRANSFER IN/CASH MATCH	5,000	6,750	6,750	5,120
Total Other Financing Sources		5,000	6,750	6,750	5,120
Total Revenues		7,100	8,850	8,850	15,711
302585-53300	OPERATING EXPENSES	40,000	10,000	10,000	10,194
Total Supplies & Materials		40,000	10,000	10,000	10,194
Total Expenditures		40,000	10,000	10,000	10,194
Excess (Deficiency) of Revenues over Expenditures		(32,900)	(1,150)	(1,150)	5,517
Beginning Fund Balance		55,302	56,452	56,452	50,935
Ending Fund Balance		22,402	55,302	55,302	56,452

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
304-49650	BOND SUPERVISION FEES	130,000	163,973	163,973	127,678
Total Fees of Office		130,000	163,973	163,973	127,678
304-49000	INVESTMENT EARNINGS	0	0	0	8,512
Total Investment Earnings		0	0	0	8,512
304-49950	MISCELLANEOUS REVENUE	0	0	0	75
Total Miscellaneous		0	0	0	75
Total Revenues		130,000	163,973	163,973	136,265
304585-51030	PERSONNEL SALARIES	141,989	92,541	92,541	101,813
304585-52010	SOCIAL SECURITY TAXES	10,862	6,980	6,980	7,549
304585-52020	GROUP HEALTH INSURANCE	23,910	15,000	15,000	14,937
304585-52030	RETIREMENT	18,588	9,180	9,180	10,998
304585-52031	457 RETIREMENT	1,944	0	0	0
304585-52040	UNEMPLOYMENT INSURANCE	85	82	82	145
Total Personnel		197,378	123,783	123,783	135,442
304585-53300	OPERATING EXPENSES	35,000	35,000	35,000	14,810
Total Supplies & Materials		35,000	35,000	35,000	14,810
304585-54340	CONTRACT SERVICES	18,000	15,000	15,000	0
Total Other Charges & Services		18,000	15,000	15,000	0
Total Expenditures		250,378	173,783	173,783	150,252
Excess (Deficiency) of Revenues over Expenditures		(120,378)	(9,810)	(9,810)	(13,987)
Beginning Fund Balance		253,937	263,747	263,747	277,734
Ending Fund Balance		133,559	253,937	253,937	263,747

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
305-49000	INVESTMENT EARNINGS	100	100	100	1,464
305-49655	PRETRIAL INTERVENTION FEE	5,000	5,000	5,000	4,069
Total Miscellaneous		5,100	5,100	5,100	5,533
Total Revenues		5,100	5,100	5,100	5,533
305585-53300	OPERATING EXPENSES	20,000	20,000	20,000	0
Total Supplies & Materials		20,000	20,000	20,000	0
Total Expenditures		20,000	20,000	20,000	0
Excess (Deficiency) of Revenues over Expenditures		(14,900)	(14,900)	(14,900)	5,533
Beginning Fund Balance		33,232	48,132	48,132	42,599
Ending Fund Balance		18,332	33,232	33,232	48,132

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

GRAYSON COUNTY, TEXAS
SPECIALTY COURT FEES FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
308-45353	CO. CLERK SPECIALTY COURT FEE	14,000	12,500	12,500	14,992
308-45653	DIST. CLERK SPECIALTY COURT FEE	14,000	12,500	12,500	13,416
Total Fees of Office		28,000	25,000	25,000	28,408
Total Revenues		28,000	25,000	25,000	28,408
308800-57000	TRANSFER TO OTHER FUNDS	28,000	25,000	25,000	28,408
Total Transfers		28,000	25,000	25,000	28,408
Total Expenditures		28,000	25,000	25,000	28,408
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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
309-45382	CO COURT DISPUTE RESOL FEES	20,000	20,000	20,000	16,935
309-45682	DIST COURT DISPUTE RESOL FEES	22,000	22,000	22,000	24,870
309-46082	JUSTICE COURT DISPUTE RES FEES	15,000	15,000	15,000	21,360
Total Fees of Office		57,000	57,000	57,000	63,165
Total Revenues		57,000	57,000	57,000	63,165
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	442
309505-54270	15TH DISPUTE RESOLUTION COSTS	20,000	20,000	20,000	3,373
309506-54270	59TH DISPUTE RESOLUTION COSTS	20,000	20,000	20,000	2,416
309508-54270	397TH DISPUTE RESOLUTION COSTS	20,000	20,000	20,000	3,240
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	9,471
Total Expenditures		84,000	84,000	84,000	9,471
Excess (Deficiency) of Revenues over Expenditures		(27,000)	(27,000)	(27,000)	53,694
Beginning Fund Balance		165,158	192,158	192,158	138,464
Ending Fund Balance		138,158	165,158	165,158	192,158

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
310-45220	HOT CHECK FEES	4,000	4,000	4,000	5,006
Total Fees of Office		4,000	4,000	4,000	5,006
Total Revenues		4,000	4,000	4,000	5,006
310540-53300	OPERATING EXPENSES	5,000	4,000	4,000	176
Total Supplies & Materials		5,000	4,000	4,000	176
Total Expenditures		5,000	4,000	4,000	176
Excess (Deficiency) of Revenues over Expenditures		(1,000)	0	0	4,830
Beginning Fund Balance		13,342	13,342	13,342	8,512
Ending Fund Balance		12,342	13,342	13,342	13,342

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
315-43400	FORFEITURE FUNDS	8,000	8,000	8,000	40,347
Total Intergovernmental		8,000	8,000	8,000	40,347
315-49000	INVESTMENT EARNINGS	300	300	300	1,904
Total Investment Earnings		300	300	300	1,904
315-49500	SALE OF FIXED ASSETS	0	0	0	0
Total Miscellaneous Revenue		0	0	0	0
Total Revenues		8,300	8,300	8,300	42,251

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
315540-51030	PERSONNEL SALARIES	0	0	0	3,510
315540-52010	SOCIAL SECURITY TAXES	0	0	0	261
315540-52020	GROUP HEALTH INSURANCE	0	0	0	0
315540-52030	RETIREMENT	0	0	0	330
315540-52031	457 DEFERRED COMP EXPENSE	0	0	0	94
315540-52040	UNEMPLOYMENT COMPENSATION	0	0	0	5
315540-52050	WORKERS COMPENSATION	0	0	0	3
Total Personnel		0	0	0	4,203
315540-53300	OPERATING EXPENSES	10,000	5,000	5,000	6,374
315540-53585	VEHICLE MAINTENANCE	500	500	500	0
Total Supplies & Materials		10,500	5,500	5,500	6,374
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	7,590
Total Intergovernmental		10,000	10,000	10,000	7,590
Total Expenditures		24,000	19,000	19,000	18,167
Excess (Deficiency) of Revenues over Expenditures		(15,700)	(10,700)	(10,700)	24,084
Beginning Fund Balance		61,997	72,697	72,697	48,613
Ending Fund Balance		46,297	61,997	61,997	72,697

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
320-45300	COUNTY CLERK	38,000	38,000	38,000	39,515
320-45615	DISTRICT CLERK	54,000	54,000	54,000	58,065
Total Fees of Office		92,000	92,000	92,000	97,580
Total Revenues		92,000	92,000	92,000	97,580
320543-53300	OPERATING EXPENSES	15,000	15,000	15,000	0
320543-53750	SMALL EQUIPMENT	15,000	15,000	15,000	0
Total Supplies & Materials		30,000	30,000	30,000	0
Total Expenditures		30,000	30,000	30,000	0
Excess (Deficiency) of Revenues over Expenditures		62,000	62,000	62,000	97,580
Beginning Fund Balance		159,779	97,779	97,779	199
Ending Fund Balance		221,779	159,779	159,779	97,779

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 began administration of annual 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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
325-43000	STATE GRANT REVENUE	297,500	297,500	297,500	297,500
Total Intergovernmental		297,500	297,500	297,500	297,500
Total Revenues		297,500	297,500	297,500	297,500
325540-51030	PERSONNEL SALARIES	22,500	22,500	22,500	18,956
325540-52010	SOCIAL SECURITY TAXES	0	0	0	1,371
325540-52030	RETIREMENT	0	0	0	1,725
325540-52031	457 DEFERRED COMP EXPENSE	0	0	0	401
325540-52040	UNEMPLOYMENT COMPENSATION	0	0	0	27
325540-52050	WORKERS COMPENSATION	0	0	0	20
Total Personnel		22,500	22,500	22,500	22,500
325544-51030	PERSONNEL SALARIES	230,600	229,500	229,500	231,533
325544-52010	SOCIAL SECURITY TAXES	17,650	17,000	17,000	17,148
325544-52030	RETIREMENT	23,170	22,000	22,000	21,303
325544-52031	457 DEFERRED COMP EXPENSE	3,270	6,000	6,000	4,541
325544-52040	UNEMPLOYMENT COMPENSATION	160	400	400	326
325544-52050	WORKERS COMPENSATION	150	100	100	149
Total Personnel SB22 Salary Supplement		275,000	275,000	275,000	275,000
Total Expenditures		297,500	297,500	297,500	297,500
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
336-43000	STATE GRANT REVENUE	36,974	35,213	35,213	31,906
Total Intergovernmental		36,974	35,213	35,213	31,906
336-49970	TRANSFER IN/CASH MATCH	64,107	62,055	62,055	56,196
Total Other Financing Sources		64,107	62,055	62,055	56,196
Total Revenues		101,081	97,268	97,268	88,102
336544-51030	PERSONNEL SALARIES	72,691	69,229	69,229	64,188
336544-52010	SOCIAL SECURITY TAXES	5,220	5,290	5,290	4,769
336544-52020	GROUP HEALTH INSURANCE	15,780	15,780	15,780	11,392
336544-52030	RETIREMENT	7,302	6,867	6,867	5,981
336544-52031	457 DEFERRED COMP EXPENSE	0	0	0	1,645
336544-52040	UNEMPLOYMENT COMPENSATION	46	61	61	91
336544-52050	WORKERS COMPENSATION	42	41	41	36
Total Personnel		101,081	97,268	97,268	88,102
Total Expenditures		101,081	97,268	97,268	88,102
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.

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY VICTIM'S COORDINATOR GRANT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
337-43000	STATE GRANT REVENUE	20,000	45,375	45,375	47,042
Total Intergovernmental		20,000	45,375	45,375	47,042
337-49970	TRANSFER IN/CASH MATCH	69,203	42,313	42,313	32,236
Total Other Financing Sources		69,203	42,313	42,313	32,236
Total Revenues		89,203	87,688	87,688	79,278
337544-51030	PERSONNEL SALARIES	62,315	59,888	59,888	56,930
337544-52010	SOCIAL SECURITY TAXES	4,736	4,462	4,462	4,271
337544-52020	GROUP HEALTH INSURANCE	15,780	15,780	15,780	11,066
337544-52030	RETIREMENT	6,260	6,075	6,075	5,308
337544-52031	457 DEFERRED COMP EXPENSE	0	1,348	1,348	1,545
337544-52040	UNEMPLOYMENT COMPENSATION	39	53	53	81
337544-52050	WORKERS COMPENSATION	73	82	82	77
Total Personnel		89,203	87,688	87,688	79,278
Total Expenditures		89,203	87,688	87,688	79,278
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

Sheriff Grant Fund - to account for grant funds awarded to Grayson County Sheriff's Office. In 2026, the Texas State Comptroller awarded Sheriff's Detention (Jail) with Senate Bill 8 funds for the Sheriff Immigration Law Enforcement Grant Program to assist in paying for immigration related duties.

GRAYSON COUNTY, TEXAS
SHERIFF GRANT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
350-43000	STATE GRANT REVENUE	0	100,000	0	0
Total Intergovernmental		0	100,000	0	0
350-49000	INVESTMENT EARNINGS	0	0	0	0
Total Investment Earnings		0	0	0	0
Total Revenues		0	100,000	0	0
350550-53300	OPERATING EXPENSES	100,000	0	0	0
350550-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		100,000	0	0	0
Total Expenditures		100,000	0	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

Jail Health & Human Services Grant Fund - to account for grant funds for the Health & Human Services state grant award for Rural Mental Health Initiative Grant Program for Re-entry and Diversion Programs in the Jail**.**

GRAYSON COUNTY, TEXAS
JAIL HEALTH & HUMAN SERVICES GRANT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
355-43000	STATE GRANT REVENUE	50,000	50,000	0	0
Total Intergovernmental		50,000	50,000	0	0
355-49600	DONATIONS	0	1,500	0	0
Total Miscellaneous		0	1,500	0	0
355-49970	TRANSFER IN/CASH MATCH	50,000	56,329	0	0
Total Other Financing Sources		50,000	56,329	0	0
Total Revenues		100,000	107,829	0	0
355575-51030	PERSONNEL SALARIES	69,471	66,163	0	0
355575-52010	SOCIAL SECURITY TAXES	5,314	4,176	0	0
355575-52020	GROUP HEALTH INSURANCE	15,780	15,780	0	0
355575-52030	RETIREMENT	6,978	8,060	0	0
355575-52040	UNEMPLOYMENT COMPENSATION	43	60	0	0
355575-52050	WORKERS COMPENSATION	891	937	0	0
Total Personnel		98,477	95,176	0	0
355575-53100	OFFICE SUPPLIES	0	613	0	0
355575-53300	OPERATING EXPENSES	0	2,040	0	0
355575-53750	SMALL EQUIPMENT	0	5,000	0	0
Total Supplies & Materials		0	7,653	0	0
355575-54030	TRAINING & EDUCATION	1,523	5,000	0	0
Total Other Charges & Services		1,523	5,000	0	0
Total Expenditures		100,000	107,829	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
361-43000	STATE GRANT REVENUE	30,000	30,000	30,000	31,194
Total Intergovernmental		30,000	30,000	30,000	31,194
Total Revenues		30,000	30,000	30,000	31,194
361544-54000	PROFESSIONAL SERVICES	30,000	30,000	30,000	31,194
Total Other Charges & Services		30,000	30,000	30,000	31,194
Total Expenditures		30,000	30,000	30,000	31,194
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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366-43000	STATE GRANT REVENUE	0	0	0	0
Total Intergovernmental		40,000	40,000	40,000	40,000
Total Revenues		40,000	40,000	40,000	40,000

GRAYSON COUNTY, TEXAS
INTERLOCAL EMERGENCY MANAGEMENT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
366615-51030	PERSONNEL SALARIES	50,000	0	0	36,537
366615-52010	SOCIAL SECURITY TAXES	3,825	0	0	0
366615-52020	GROUP HEALTH INSURANCE	11,835	0	0	0
366615-52030	RETIREMENT	5,022	0	0	0
366615-52040	UNEMPLOYMENT COMPENSATION	31	0	0	0
366615-52050	WORKERS COMPENSATION	59	0	0	0
Total Personnel		70,772	0	0	36,537
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	50,000	50,000	449
366615-53400	UNIFORMS	1,000	1,000	1,000	0
366615-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	1,657
366615-53750	SMALL EQUIPMENT	3,500	0	0	0
Total Supplies & Materials		56,500	53,000	53,000	2,106
366615-54000	PROFESSIONAL SERVICES	2,500	2,500	2,500	0
366615-54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
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	0
366615-55250	VEHICLES	0	0	0	62,601
Total Capital Outlay		0	0	0	62,601
Total Expenditures		139,372	65,100	65,100	101,244
Excess (Deficiency) of Revenues over Expenditures		(99,372)	(25,100)	(25,100)	(61,244)
Beginning Fund Balance		171,452	196,552	196,552	257,796
Ending Fund Balance		72,080	171,452	171,452	196,552

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 reponding to the economic and public health impacts of COVID-19 and in their efforts to contain impacts on their communities, residents, and businesses. All grant funds were expended by September 30, 2026 and only interest earnings remain for fiscal 2027. The interest earnings are budgeted to be spent in fiscal 2027 on eligible government services and expenditures, and then the fund will be closed.

GRAYSON COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
374-43200	FEDERAL GRANT REVENUE	0	443,515	1,000,000	12,525,599
Total Intergovernmental		0	443,515	1,000,000	12,525,599
374-49000	INVESTMENT EARNINGS	0	25,000	15,000	334,740
Total Investment Earnings		0	25,000	15,000	334,740
Total Revenues		0	468,515	1,015,000	12,860,339

GRAYSON COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
374615-55100	IMPROVEMENTS	0	0	1,000,000	11,571,675
374615-55200	EQUIPMENT	0	443,515	0	953,923
Total Capital Outlay		0	443,515	1,000,000	12,525,598
374800-57000	TRANSFER TO OTHER FUNDS	937,976	0	853,501	260,266
Total Transfers		937,976	0	853,501	260,266
Total Expenditures		937,976	443,515	1,853,501	12,785,864
Excess (Deficiency) of Revenues over Expenditures		(937,976)	25,000	(838,501)	74,475
Beginning Fund Balance		937,976	912,976	912,976	838,501
Ending Fund Balance		0	937,976	74,475	912,976

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
380-43400	FORFEITED FUNDS	2,000	2,000	2,000	14,608
Total Intergovernmental		2,000	2,000	2,000	14,608
380-49000	INVESTMENT EARNINGS	100	100	100	3,313
Total Investment Earnings		100	100	100	3,313
Total Revenues		2,100	2,100	2,100	17,921
380550-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	18,713
Total Supplies & Materials		20,000	20,000	20,000	18,713
380550-55200	EQUIPMENT	25,000	0	0	0
380550-55400	GUNS	0	0	0	0
Total Capital Outlay		25,000	0	0	0
380550-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	5,950
Total Intergovernmental		10,000	10,000	10,000	5,950
Total Expenditures		55,000	30,000	30,000	24,663
Excess (Deficiency) of Revenues over Expenditures		(52,900)	(27,900)	(27,900)	(6,742)
Beginning Fund Balance		70,673	98,573	98,573	105,315
Ending Fund Balance		17,773	70,673	70,673	98,573

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
385-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	19,857
Total Investment Earnings		5,000	5,000	5,000	19,857
385-49780	JAIL COMMISSARY	300,000	300,000	300,000	347,024
Total Miscellaneous Revenue		300,000	300,000	300,000	347,024
Total Revenues		305,000	305,000	305,000	366,881
385550-51030	PERSONNEL SALARIES	85,000	79,550	108,000	78,379
385550-52010	SOCIAL SECURITY TAXES	6,300	5,881	0	5,795
385550-52020	GROUP HEALTH INSURANCE	14,000	12,737	0	12,550
385550-52030	RETIREMENT	8,000	7,337	0	7,229
385550-52031	457 DEFERRED COMP EXPENSE	1,300	1,274	0	1,255
385550-52040	UNEMPLOYMENT INSURANCE	120	113	0	111
385550-52050	WORKERS COMPENSATION	1,200	1,108	0	1,092
Total Personnel		115,920	108,000	108,000	106,411
385550-53300	OPERATING EXPENDITURES	300,000	292,822	255,000	211,874
Total Supplies & Materials		300,000	292,822	255,000	211,874
385550-55200	EQUIPMENT	200,000	0	0	12,700
385550-55250	VEHICLES	0	5,793	0	139,617
Total Capital Outlay		200,000	5,793	0	152,317
385800-57000	TRANSFER TO OTHER FUNDS	50,000	8,827	0	0
Total Transfers		50,000	8,827	0	0
Total Expenditures		665,920	415,442	363,000	470,602
Excess (Deficiency) of Revenues over Expenditures		(360,920)	(110,442)	(58,000)	(103,721)
Beginning Fund Balance		448,549	558,991	558,991	662,712
Ending Fund Balance		87,629	448,549	500,991	558,991

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
390-43400	FORFEITED FUNDS	5,000	200,000	5,000	31,057
Total Intergovernmental		5,000	200,000	5,000	31,057
390-49000	INVESTMENT EARNINGS	500	500	500	2,355
Total Investment Earnings		500	500	500	2,355
Total Revenues		5,500	200,500	5,500	33,412
390550-53300	OPERATING EXPENDITURES	25,000	47,943	25,000	15,277
Total Supplies & Materials		25,000	47,943	25,000	15,277
390550-55200	EQUIPMENT	50,000	0	0	8,955
390550-55250	VEHICLES	100,000	0	0	18,186
Total Capital Outlay		150,000	0	0	27,141
Total Expenditures		175,000	47,943	25,000	42,418
Excess (Deficiency) of Revenues over Expenditures		(169,500)	152,557	(19,500)	(9,006)
Beginning Fund Balance		223,927	71,370	71,370	80,376
Ending Fund Balance		54,427	223,927	51,870	71,370

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 for Vaccinations and Confinement. COVID-19 related program funds are all closed into other Health funds by the end of fiscal 2027. Beginning in fiscal 2023 budget, the Local Provider Participation Fund (LPPF) 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 LPPF activity was previously tracked in balance sheet general fund accounts.

GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
402-44120	MEDICAID - TITLE XIX	2,400	2,000	2,000	1,508
Total Intergovernmental		2,400	2,000	2,000	1,508
402-44200	PATIENT FEES	15,000	15,000	15,000	17,994
402-44270	FAMILY PLAN MAC GRANT	4,500	9,000	9,000	7,777
Total Fees		19,500	24,000	24,000	25,771
402-49970	TRANSFERS IN	43,800	43,400	43,400	18,000
Total Other Financing Sources		43,800	43,400	43,400	18,000
Total Revenues		65,700	69,400	69,400	45,279

GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
402601-51030	PERSONNEL SALARIES	11,731	11,178	11,178	8,576
402601-51080	PART-TIME	9,750	9,750	9,750	1,600
402601-52010	SOCIAL SECURITY TAXES	1,628	1,588	1,588	770
402601-52020	GROUP HEALTH INSURANCE	2,685	2,685	2,685	2,492
402601-52030	RETIREMENT	2,162	2,083	2,083	922
402601-52031	457 DEFERRED COMP EXPENSE	59	64	64	0
402601-52040	UNEMPLOYMENT COMPENSATION	15	10	10	14
402601-52050	WORKERS COMPENSATION	155	61	61	49
Total Personnel		28,185	27,419	27,419	14,423
402601-53100	OFFICE SUPPLIES	550	600	600	434
402601-53200	POSTAGE	180	100	100	0
402601-53300	OPERATING EXPENDITURES	2,000	2,200	2,200	1,778
402601-53350	JANITORIAL	2,300	1,900	1,900	1,849
402601-53390	MEDICATIONS	5,600	7,000	7,000	3,686
402601-53450	MEDICAL SUPPLIES	1,800	2,000	2,000	903
Total Supplies & Materials		12,430	13,800	13,800	8,650
402601-54000	PROFESSIONAL SERVICES	100	100	100	0
402601-54030	TRAINING & EDUCATION	50	50	50	0
402601-54080	LOCAL TRAVEL	20	20	20	0
402601-54220	DUES & PUBLICATIONS	100	100	100	0
402601-54300	LIABILITY INSURANCE	200	200	200	0
402601-54340	CONTRACT SERVICES	21,200	22,000	22,000	16,470
402601-54410	LAB & X-RAY SERVICES	1,900	2,500	2,500	1,551
402601-54520	TELEPHONE	280	280	280	263

GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
402601-54540	UTILITIES	2,300	2,500	2,500	2,125
402601-54600	EQUIPMENT RENTAL	30	50	50	29
Total Other Charges & Services		26,200	27,820	27,820	20,438
402601-56250	LEASE PRINCIPAL EXPENSE	300	300	300	247
402601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		300	300	300	247
Total Expenditures		67,115	69,339	69,339	43,758
Excess (Deficiency) of Revenues over Expenditures		(1,415)	61	61	1,521
Beginning Fund Balance		3,441	3,380	3,380	1,859
Ending Fund Balance		2,026	3,441	3,441	3,380

GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
403-44030	RAINEY TRUST	165,000	200,022	125,000	269,279
Total Intergovernmental		165,000	200,022	125,000	269,279
403-44200	PATIENT FEES	1,700	1,350	1,350	1,557
403-44203	PRE EMPLOYMENT MED FEES	1,000	1,000	1,000	1,200
Total Fees		2,700	2,350	2,350	2,757
Total Revenues		167,700	202,372	127,350	272,036

GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
403601-51030	PERSONNEL SALARIES	65,122	102,083	62,083	62,155
403601-51080	PART-TIME	16,250	20,250	16,250	9,109
403601-52010	SOCIAL SECURITY TAXES	6,123	10,920	5,898	5,321
403601-52020	GROUP HEALTH INSURANCE	15,149	15,149	15,149	13,656
403601-52030	RETIREMENT	8,209	7,810	7,810	6,497
403601-52031	457 DEFERRED COMP EXPENSE	356	382	382	912
403601-52040	UNEMPLOYMENT COMPENSATION	50	55	55	100
403601-52050	WORKERS COMPENSATION	595	329	329	373
Total Personnel		111,854	156,978	107,956	98,123
403601-53100	OFFICE SUPPLIES	700	700	700	487
403601-53200	POSTAGE	150	150	150	76
403601-53300	OPERATING EXPENDITURES	2,500	4,500	2,500	2,133
403601-53350	JANITORIAL	2,300	1,200	1,200	1,045
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	1,167
403601-53750	SMALL EQUIPMENT	18,000	23,000	0	2,080
Total Supplies & Materials		25,200	31,100	6,100	6,988
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	24,015
403601-54030	TRAINING & EDUCATION	100	400	100	81
403601-54080	LOCAL TRAVEL	50	50	50	0
403601-54180	ADVERTISING	150	150	150	0
403601-54220	DUES & PUBLICATIONS	50	50	50	0
403601-54300	LIABILITY INSURANCE	250	250	250	0
403601-54410	LAB & X-RAY SERVICES	1,000	1,700	1,000	1,093
403601-54520	TELEPHONE	600	600	600	626
403601-54540	UTILITIES	1,900	1,900	1,900	1,602

GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
403601-54600	EQUIPMENT RENTAL	30	30	30	17
Total Other Charges & Services		29,150	30,150	29,150	27,434
403601-56250	LEASE PRINCIPAL EXPENSE	150	250	250	77
403601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		150	250	250	77
Total Expenditures		166,354	218,478	143,456	132,622
Excess (Deficiency) of Revenues over Expenditures		1,346	(16,106)	(16,106)	139,414
Beginning Fund Balance		577,468	593,574	593,574	454,160
Ending Fund Balance		578,814	577,468	577,468	593,574

GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	104,899
Total Intergovernmental		100,516	100,516	100,516	104,899
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	104,899

GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
405601-51030	PERSONNEL SALARIES	71,621	68,202	68,202	68,969
405601-51080	PART-TIME	0	0	0	0
405601-52010	SOCIAL SECURITY TAXES	5,221	4,963	4,963	4,991
405601-52020	GROUP HEALTH INSURANCE	12,939	12,939	12,939	11,999
405601-52030	RETIREMENT	7,403	6,985	6,985	6,577
405601-52031	457 DEFERRED COMP EXPENSE	2,067	2,210	2,210	3,496
405601-52040	UNEMPLOYMENT COMPENSATION	44	61	61	98
405601-52050	WORKERS COMPENSATION	496	345	345	316
Total Personnel		99,791	95,705	95,705	96,446
405601-53100	OFFICE SUPPLIES	83	83	83	3
405601-53300	OPERATING EXPENDITURES	600	500	500	394
405601-53350	JANITORIAL	700	325	325	73
405601-53450	MEDICAL SUPPLIES	500	500	500	500
Total Supplies & Materials		1,883	1,408	1,408	970
405601-54080	LOCAL TRAVEL	0	100	100	0
405601-54520	TELEPHONE	250	217	217	248
405601-54540	UTILITIES	430	300	300	366
405601-54600	EQUIPMENT RENTAL	10	50	50	2
Total Other Charges & Services		690	667	667	616
405601-56250	LEASE PRINCIPAL EXPENSE	10	50	50	3
Total Debt Service		10	50	50	3
Total Expenditures		102,374	97,830	97,830	98,035
Excess (Deficiency) of Revenues over Expenditures		1,142	5,686	5,686	6,864
Beginning Fund Balance		46,000	40,314	40,314	33,450
Ending Fund Balance		47,142	46,000	46,000	40,314

GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	1,066,423	1,060,536	951,346	904,277
Total Intergovernmental		1,066,423	1,060,536	951,346	904,277
407-49900	INSURANCE PROCEEDS	0	0	0	3,332
Total Miscellaneous Revenue		0	0	0	3,332
Total Revenues		1,066,423	1,060,536	951,346	907,609

GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
407601-51030	PERSONNEL SALARIES	749,865	579,634	639,634	540,711
407601-51080	PART-TIME	35,000	25,000	45,000	3,654
407601-52010	SOCIAL SECURITY TAXES	58,037	54,890	54,890	38,937
407601-52020	GROUP HEALTH INSURANCE	203,563	178,563	203,563	147,302
407601-52030	RETIREMENT	81,493	77,091	77,091	51,369
407601-52031	457 DEFERRED COMP EXPENSE	16,409	17,476	17,476	21,334
407601-52040	UNEMPLOYMENT COMPENSATION	495	664	664	775
407601-52050	WORKERS COMPENSATION	5,803	4,028	4,028	2,583
Total Personnel		1,150,665	937,346	1,042,346	806,665
407601-53100	OFFICE SUPPLIES	5,000	5,000	5,000	1,686
407601-53200	POSTAGE	2,000	2,000	2,000	1,936
407601-53300	OPERATING EXPENSES	30,000	35,000	20,000	62,282
407601-53350	JANITORIAL SUPPLIES	17,100	10,000	10,000	9,518
407601-53450	MEDICAL SUPPLIES	3,000	3,000	3,000	806
407601-53560	GAS & OIL	3,500	3,500	3,500	374
407601-53585	VEHICLE MAINTENANCE	3,176	3,176	3,176	0
Total Supplies & Materials		63,776	61,676	46,676	76,602

GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
407601-54000	PROFESSIONAL SERVICES	5,000	5,000	5,000	0
407601-54030	TRAINING & EDUCATION	20,000	22,500	20,000	17,463
407601-54080	LOCAL TRAVEL	1,000	1,000	1,000	0
407601-54180	ADVERTISING	2,000	2,000	2,000	333
407601-54200	PRINTING	1,500	1,500	1,500	0
407601-54220	DUES AND PUBLICATIONS	1,500	1,500	1,500	200
407601-54340	CONTRACT SERVICES	5,000	5,000	5,000	0
407601-54520	TELEPHONE	8,500	8,500	8,500	8,473
407601-54540	UTILITIES	14,000	12,000	12,000	12,409
407601-54600	EQUIPMENT RENTAL	1,200	1,200	1,200	916
Total Other Charges & Services		59,700	60,200	57,700	39,794
407601-56250	LEASE PRINCIPAL EXPENSE	2,800	2,500	2,500	2,310
Total Debt Service		2,800	2,500	2,500	2,310
Total Expenditures		1,276,941	1,061,722	1,149,222	925,371
Excess (Deficiency) of Revenues over Expenditures		(210,518)	(1,186)	(197,876)	(17,762)
Beginning Fund Balance		213,322	214,508	214,508	232,270
Ending Fund Balance		2,804	213,322	16,632	214,508

GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
408-44220	FOOD HANDLERS FEES	7,000	7,200	7,200	7,502
408-44230	RESTAURANT PERMIT FEES	357,000	200,000	200,000	247,434
408-44240	FOOD MANAGERS FEES	24,000	27,000	27,000	25,313
408-44330	MISCELLANEOUS E.H. FEES	60,000	51,000	51,000	58,615
Total Fees		448,000	285,200	285,200	338,864
408-49970	TRANSFERS IN	120,000	267,700	267,700	177,500
Total Transfers In		120,000	267,700	267,700	177,500
Total Revenues		568,000	552,900	552,900	516,364

GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
408601-51030	PERSONNEL SALARIES	366,809	348,730	348,730	322,470
408601-52010	SOCIAL SECURITY TAXES	26,392	24,841	24,841	22,991
408601-52020	GROUP HEALTH INSURANCE	86,159	86,159	86,159	76,388
408601-52030	RETIREMENT	37,849	35,535	35,535	30,314
408601-52031	457 DEFERRED COMP EXPENSE	9,993	9,485	9,485	11,538
408601-52040	UNEMPLOYMENT COMPENSATION	230	305	305	459
408601-52050	WORKERS COMPENSATION	948	794	794	695
Total Personnel		528,380	505,849	505,849	464,855
408601-53100	OFFICE SUPPLIES	1,400	2,000	2,000	1,479
408601-53200	POSTAGE	2,000	1,400	1,400	1,059
408601-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	8,965
408601-53350	JANITORIAL	6,600	3,500	3,500	3,511
Total Supplies & Materials		20,000	16,900	16,900	15,014
408601-54000	PROFESSIONAL SERVICES	2,100	1,800	1,800	1,500
408601-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,168
408601-54080	LOCAL TRAVEL	1,200	1,200	1,200	1,086
408601-54200	PRINTING	300	200	200	195
408601-54220	DUES & PUBLICATIONS	500	800	800	100
408601-54520	TELEPHONE	4,100	3,800	3,800	4,045
408601-54540	UTILITIES	4,400	4,100	4,100	3,843
408601-54550	REPAIR & MAINTENANCE	2,200	2,200	2,200	1,287
408601-54600	EQUIPMENT RENTAL	500	500	500	154
408601-54900	CREDIT CARD PROCESSING FEES	1,000	1,000	1,000	831
Total Other Charges & Services		21,300	20,600	20,600	14,209

GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
408601-56250	LEASE PRINCIPAL EXPENSE	1,300	750	750	968
408601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		1,300	750	750	968
Total Expenditures		570,980	544,099	544,099	495,046
Excess (Deficiency) of Revenues over Expenditures		(2,980)	8,801	8,801	21,318
Beginning Fund Balance		30,994	22,193	22,193	875
Ending Fund Balance		28,014	30,994	30,994	22,193

GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
409-44280	IMMUNIZATION CLINIC FEES	14,000	13,000	13,000	9,325
409-44285	FLU FEES	700	700	700	350
409-44320	LAB FEES & PRESCRIPTIONS	550	500	500	448
Total Fees		15,250	14,200	14,200	10,123
409-49970	TRANSFERS IN	45,500	42,500	42,500	16,100
Total Other Financing Sources		45,500	42,500	42,500	16,100
Total Revenues		60,750	56,700	56,700	26,223

GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2027 Proposed Budget

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
409601-51030	PERSONNEL SALARIES	22,962	21,837	21,837	10,839
409601-51080	PART-TIME	7,800	7,800	7,800	3,728
409601-52010	SOCIAL SECURITY TAXES	2,324	2,244	2,244	1,105
409601-52020	GROUP HEALTH INSURANCE	5,366	5,366	5,366	2,696
409601-52030	RETIREMENT	3,096	2,946	2,946	1,319
409601-52031	457 DEFERRED COMP EXPENSE	59	64	64	0
409601-52040	UNEMPLOYMENT COMPENSATION	19	19	19	21
409601-52050	WORKERS COMPENSATION	226	116	116	72
Total Personnel		41,852	40,392	40,392	19,780
409601-53100	OFFICE SUPPLIES	300	300	300	210
409601-53200	POSTAGE	150	150	150	114
409601-53300	OPERATING EXPENDITURES	350	350	350	256
409601-53350	JANITORIAL	2,900	1,600	1,600	1,586
409601-53390	MEDICATIONS	4,000	2,500	2,500	185
409601-53450	MEDICAL SUPPLIES	500	500	500	373
Total Supplies & Materials		8,200	5,400	5,400	2,724
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	20	20	0
409601-54220	DUES & PUBLICATIONS	0	20	20	0
409601-54300	LIABILITY INSURANCE	25	25	25	0
409601-54340	CONTRACT SERVICES	150	150	150	0
409601-54410	LAB & X-RAY SERVICES	250	250	250	230
409601-54520	TELEPHONE	400	400	400	378
409601-54540	UTILITIES	2,200	2,200	2,200	2,068
409601-54600	EQUIPMENT RENTAL	20	50	50	9
Total Other Charges & Services		3,265	3,315	3,315	2,685
409601-56250	LEASE PRINCIPAL EXPENSE	0	340	340	185
409601-56650	LEASE INTEREST EXPENSE	250	0	0	0
Total Debt Service		250	340	340	185
Total Communicable Disease Expenditures		53,567	49,447	49,447	25,374

GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2027 Proposed Budget

DEPT 602: FLU

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
409602-51030	ASSISTANTS	1,625	1,564	1,564	546
409602-51080	PART-TIME	1,950	1,950	1,950	37
409602-52010	SOCIAL SECURITY TAXES	272	267	267	44
409602-52020	GROUP HEALTH INSURANCE	474	474	474	165
409602-52030	RETIREMENT	359	349	349	53
409602-52031	457 DEFERRED COMP EXPENSE	0	0	0	0
409602-52040	UNEMPLOYMENT COMPENSATION	1	1	1	1
409602-52050	WORKERS COMPENSATION	26	8	8	3
Total Personnel		4,707	4,613	4,613	849
409602-53100	OFFICE SUPPLIES	20	20	20	0
409602-53200	POSTAGE	20	20	20	0
409602-53300	OPERATING EXPENSES	100	100	100	0
409602-53390	MEDICATIONS	1,900	2,000	2,000	361
409602-53450	MEDICAL SUPPLIES	125	150	150	0
Total Supplies & Materials		2,165	2,290	2,290	361
409602-54080	LOCAL TRAVEL	30	30	30	0
409602-54180	ADVERTISING	25	25	25	0
409602-54540	UTILITIES	100	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	0
Total Other Charges & Services		190	115	115	0
Total FLU Expenditures		7,062	7,018	7,018	1,210
Total Expenditures		60,629	56,465	56,465	26,584
Excess (Deficiency) of Revenues over Expenditures		121	235	235	(361)
Beginning Fund Balance		237	2	2	363
Ending Fund Balance		358	237	237	2

GRAYSON COUNTY, TEXAS
STATE TUBERCULOSIS CONTROL GRANT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
410-44070	STATE CONTRACT	27,908	28,846	28,846	29,769
Total Intergovernmental		27,908	28,846	28,846	29,769
410-44200	PATIENT FEES	300	250	250	780
Total Fees		300	250	250	780
410-49970	TRANSFERS IN	11,000	8,900	8,900	5,800
Total Other Financing Sources		11,000	8,900	8,900	5,800
Total Revenues		39,208	37,996	37,996	36,349

GRAYSON COUNTY, TEXAS
STATE TUBERCULOSIS CONTROL GRANT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
410601-51030	PERSONNEL SALARIES	25,218	24,054	24,054	23,854
410601-52010	SOCIAL SECURITY TAXES	1,860	1,773	1,773	1,761
410601-52020	GROUP HEALTH INSURANCE	4,733	4,733	4,733	4,652
410601-52030	RETIREMENT	2,585	2,441	2,441	2,234
410601-52031	457 DEFERRED COMP EXPENSE	522	559	559	852
410601-52040	UNEMPLOYMENT COMPENSATION	16	21	21	34
410601-52050	WORKERS COMPENSATION	158	108	108	99
Total Personnel		35,092	33,689	33,689	33,486
410601-53100	OFFICE SUPPLIES	400	359	359	31
410601-53300	OPERATING EXPENDITURES	25	25	25	174
Total Supplies & Materials		425	384	384	205
410601-54080	LOCAL TRAVEL	150	150	280	42
410601-54340	CONTRACT SERVICES	2,800	2,800	2,800	2,340
410601-54410	LAB & X-RAY SERVICES	803	660	660	605
410601-54430	CLINIC FEES	0	0	13	0
410601-54540	UTILITIES	0	0	570	0
410601-54600	EQUIPMENT RENTAL	10	10	10	8
Total Other Charges & Services		3,763	3,620	4,333	2,995
410601-56250	LEASE PRINCIPAL EXPENSE	10	10	10	25
Total Debt Service		10	10	10	25
Total Expenditures		39,290	37,703	38,416	36,711
Excess (Deficiency) of Revenues over Expenditures		(82)	293	(420)	(362)
Beginning Fund Balance		522	229	229	591
Ending Fund Balance		440	522	(191)	229

GRAYSON COUNTY, TEXAS
FEDERAL TUBERCULOSIS CONTROL GRANT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
411-43200	FEDERAL GRANT REVENUE	13,746	12,808	12,808	11,357
Total Intergovernmental		13,746	12,808	12,808	11,357
411-49970	TRANSFERS IN	6,000	7,200	7,200	2,100
Total Other Financing Sources		6,000	7,200	7,200	2,100
Total Revenues		19,746	20,008	20,008	13,457

GRAYSON COUNTY, TEXAS
FEDERAL TUBERCULOSIS CONTROL GRANT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
411601-51030	PERSONNEL SALARIES	10,818	10,295	10,295	8,294
411601-52010	SOCIAL SECURITY TAXES	813	773	773	630
411601-52020	GROUP HEALTH INSURANCE	1,894	1,894	1,894	1,561
411601-52030	RETIREMENT	1,128	1,065	1,065	797
411601-52031	457 DEFERRED COMP EXPENSE	413	443	443	427
411601-52040	UNEMPLOYMENT COMPENSATION	7	9	9	12
411601-52050	WORKERS COMPENSATION	68	47	47	28
Total Personnel		15,141	14,526	14,526	11,749
411601-53300	OPERATING EXPENDITURES	1,763	1,763	1,763	720
Total Supplies & Materials		1,763	1,763	1,763	720
411601-54340	CONTRACT SERVICES	2,200	2,400	2,400	1,283
Total Other Charges & Services		2,200	2,400	2,400	1,283
Total Expenditures		19,104	18,689	18,689	13,752
Excess (Deficiency) of Revenues over Expenditures		642	1,319	1,319	(295)
Beginning Fund Balance		1,554	235	235	530
Ending Fund Balance		2,196	1,554	1,554	235

GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
412-44080	STATE CONTRACT	115,872	115,872	115,872	118,189
Total Intergovernmental		115,872	115,872	115,872	118,189
412-49970	TRANSFERS IN	0	6,600	6,600	11,500
Total Other Financing Sources		0	6,600	6,600	11,500
Total Revenues		115,872	122,472	122,472	129,689

GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
412601-51030	PERSONNEL SALARIES	62,939	59,592	59,592	84,312
412601-51080	PART-TIME	0	0	0	799
412601-52010	SOCIAL SECURITY TAXES	4,684	4,426	4,426	6,340
412601-52020	GROUP HEALTH INSURANCE	12,149	12,149	12,149	15,804
412601-52030	RETIREMENT	6,394	5,981	5,981	7,874
412601-52031	457 DEFERRED COMP EXPENSE	706	706	706	1,710
412601-52040	UNEMPLOYMENT COMPENSATION	38	53	53	121
412601-52050	WORKERS COMPENSATION	186	137	137	223
Total Personnel		87,096	83,044	83,044	117,183
412601-53100	OFFICE SUPPLIES	608	2,888	2,888	982
412601-53300	OPERATING EXPENDITURES	720	500	500	720
412601-53350	JANITORIAL	2,700	1,656	1,656	1,481
412601-53750	SMALL EQUIPMENT	0	0	0	0
412601-53900	INDIRECT EXPENSES	0	0	0	0
Total Supplies & Materials		4,028	5,044	5,044	3,183
412601-54030	TRAINING & EDUCATION	0	3,220	3,220	26
412601-54080	LOCAL TRAVEL	600	1,935	1,935	0
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	1,900	1,596	1,596	1,677
412601-54540	UTILITIES	2,100	1,560	1,560	1,826
412601-54600	EQUIPMENT RENTAL	50	145	145	22
Total Other Charges & Services		10,650	14,456	14,456	9,551
412601-56250	LEASE PRINCIPAL EXPENSE	150	255	255	91
Total Debt Service		150	255	255	91
Total Expenditures		101,924	102,799	102,799	130,008
Excess (Deficiency) of Revenues over Expenditures		13,948	19,673	19,673	(319)
Beginning Fund Balance		19,685	12	12	331
Ending Fund Balance		33,633	19,685	19,685	12

GRAYSON COUNTY, TEXAS
IMMUNIZATION FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
415-44010	IMMUNIZATION GRANT	4,500	9,500	9,500	7,777
415-44150	MEDICAID	2,200	1,000	1,000	498
Total Intergovernmental		6,700	10,500	10,500	8,275
415-47000	PATIENT FEES	7,000	12,000	12,000	15,295
Total Fees		7,000	12,000	12,000	15,295
415-49970	TRANSFERS IN	142,500	132,100	132,100	15,500
Total Other Financing Sources		142,500	132,100	132,100	15,500
Total Revenues		156,200	154,600	154,600	39,070

GRAYSON COUNTY, TEXAS
IMMUNIZATION FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
415601-51030	PERSONNEL SALARIES	88,648	74,434	74,434	27,614
415601-51080	PART-TIME	15,000	29,250	29,250	2,860
415601-52010	SOCIAL SECURITY TAXES	7,814	8,595	8,595	2,302
415601-52020	GROUP HEALTH INSURANCE	20,830	20,830	20,830	7,504
415601-52030	RETIREMENT	10,441	11,310	11,310	2,750
415601-52031	457 DEFERRED COMP EXPENSE	297	318	318	3
415601-52040	UNEMPLOYMENT COMPENSATION	64	131	131	43
415601-52050	WORKERS COMPENSATION	755	793	793	155
Total Personnel		143,849	145,661	145,661	43,231
415601-53100	OFFICE SUPPLIES	700	1,000	1,000	561
415601-53200	POSTAGE	25	75	75	0
415601-53300	OPERATING EXPENDITURES	3,500	3,500	3,500	1,865
415601-53350	JANITORIAL	1,750	1,000	1,000	936
415601-53390	MEDICATIONS	100	200	200	0
415601-53450	MEDICAL SUPPLIES	1,100	1,300	1,300	617
415601-53750	SMALL EQUIPMENT	1,300	1,000	2,000	599
Total Supplies & Materials		8,475	8,075	9,075	4,578
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	0	0	200	0
415601-54080	LOCAL TRAVEL	0	0	300	0
415601-54200	PRINTING	0	0	25	0
415601-54300	LIABILITY INSURANCE	0	0	100	0
415601-54520	TELEPHONE	750	750	750	759
415601-54540	UTILITIES	1,200	1,200	1,200	1,077
415601-54600	EQUIPMENT RENTAL	300	300	300	303
Total Other Charges & Services		2,250	2,250	2,875	2,139
415601-56250	LEASE PRINCIPAL EXPENSE	600	650	650	712
Total Debt Service		600	650	650	712
Total Expenditures		155,174	156,636	158,261	50,660
Excess (Deficiency) of Revenues over Expenditures		1,026	(2,036)	(3,661)	(11,590)
Beginning Fund Balance		663	2,699	2,699	14,289
Ending Fund Balance		1,689	663	(962)	2,699

GRAYSON COUNTY, TEXAS
COVID-19 CONFINEMENT GRANT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
418-44070	STATE GRANT REVENUE	0	0	0	0
	Total Intergovernmental	0	0	0	0
	Total Revenues	0	0	0	0
418580-51030	PERSONNEL SALARIES	0	0	0	0
418580-51080	PART-TIME	0	0	0	0
418580-52010	SOCIAL SECURITY TAXES	0	0	0	0
418580-52020	GROUP HEALTH INSURANCE	0	0	0	0
418580-52030	RETIREMENT	0	0	0	0
418580-52031	457 DEFERRED COMP EXPENSE	0	0	0	0
418580-52040	UNEMPLOYMENT COMPENSATION	0	0	0	0
418580-52050	WORKERS COMPENSATION	0	0	0	0
	Total Personnel	0	0	0	0
418580-53300	OPERATING EXPENDITURES	0	0	0	0
	Total Supplies & Materials	0	0	0	0
418580-54340	CONTRACT SERVICES	0	0	0	0
418580-54520	TELEPHONE	0	0	0	0
	Total Other Charges & Services	0	0	0	0
418580-55100	IMPROVEMENTS	0	0	0	0
418580-55200	EQUIPMENT	0	0	0	0
	Total Capital	0	0	0	0
418800-57000	Transfers to Other Funds	0	0	0	17,794
	Total Transfers	0	0	0	17,794
	Total Expenditures	0	0	0	17,794
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(17,794)
Beginning Fund Balance		0	0	0	17,794
Ending Fund Balance		0	0	0	0

GRAYSON COUNTY, TEXAS
COVID-19 VACCINATION FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
419-43000	STATE GRANT REVENUE	0	0	0	172,166
Total Intergovernmental		0	0	0	172,166
Total Revenues		0	0	0	172,166
419601-51030	PERSONNEL SALARIES	0	0	0	107,235
419601-51080	PART-TIME	0	0	0	12,678
419601-52010	SOCIAL SECURITY TAXES	0	0	0	8,936
419601-52020	GROUP HEALTH INSURANCE	0	0	0	24,158
419601-52030	RETIREMENT	0	0	0	11,185
419601-52031	457 DEFERRED COMP EXPENSE	0	0	0	2,149
419601-52040	UNEMPLOYMENT COMPENSATION	0	0	0	173
419601-52050	WORKERS COMPENSATION	0	0	0	444
Total Personnel		0	0	0	166,958
419601-53300	OPERATING EXPENDITURES	0	0	0	0
Total Supplies & Materials		0	0	0	0
419601-54030	TRAINING & EDUCATION	0	0	0	0
419601-54080	LOCAL TRAVEL	0	0	0	0
419601-54340	CONTRACT SERVICES	0	0	0	1,500
Total Other Charges & Services		0	0	0	1,500
419800-57000	Transfers to Other Funds	42,886	0	0	0
Total Transfers		42,886	0	0	0
Total Expenditures		42,886	0	0	168,458
Excess (Deficiency) of Revenues over Expenditures		(42,886)	0	0	3,708
Beginning Fund Balance		42,886	42,886	42,886	39,178
Ending Fund Balance		0	42,886	42,886	42,886

GRAYSON COUNTY, TEXAS
HEALTH DEPARTMENT CONTINGENCY
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
420-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	21,328
Total Investment Earnings		5,000	5,000	5,000	21,328
Total Revenues		5,000	5,000	5,000	39,122
420601-53300	OPERATING EXPENDITURES	15,000	15,000	15,000	0
Total Supplies & Materials		15,000	15,000	15,000	0
420800-57000	Transfers to Other Funds	5,014	45,000	45,000	65,000
Total Transfers		5,014	45,000	45,000	65,000
Total Expenditures		20,014	60,000	60,000	65,000
Excess (Deficiency) of Revenues over Expenditures		(15,014)	(55,000)	(55,000)	(25,878)
Beginning Fund Balance		30,796	85,796	85,796	111,674
Ending Fund Balance		15,782	30,796	30,796	85,796

GRAYSON COUNTY, TEXAS
HEALTH - LOCAL PROVIDER PARTICIPATION FUND (LPPF)
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
450-44190	LPPF CONTRIBUTIONS	36,015,000	36,015,000	22,000,000	20,214,613
Total Miscellaneous		36,015,000	36,015,000	22,000,000	20,214,613
Total Revenues		36,015,000	36,015,000	22,000,000	20,214,613
450601-54452	INTERGOVERNMENTAL PAYMENTS	36,015,000	36,015,000	22,000,000	21,468,926
Total Other Charges & Services		36,015,000	36,015,000	22,000,000	21,468,926
Total Expenditures		36,015,000	36,015,000	22,000,000	21,468,926
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(1,254,313)
Beginning Fund Balance		570,623	570,623	570,623	1,824,936
Ending Fund Balance		570,623	570,623	570,623	570,623

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
500-43000	STATE GRANT REVENUE	0	304,000	304,000	265,337
500-43340	CONTRACT RESIDENTIAL	4,850,000	4,500,000	4,500,000	4,920,401
500-43350	STATE REIMBURSEMENT FOR FOOD	300,000	200,000	200,000	272,733
Total Intergovernmental		5,150,000	5,004,000	5,004,000	5,458,471
500-41800	LEASES REVENUE	97,393	94,500	94,500	96,219
Total Miscellaneous		97,393	94,500	94,500	96,219
500-49000	INVESTMENT EARNINGS	30,000	10,000	10,000	76,590
500-49200	INTEREST INCOME - LEASES	16,128	17,300	17,300	18,463
Total Investment Earnings		46,128	27,300	27,300	95,053
Total Revenues		5,293,521	5,125,800	5,125,800	5,649,743

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
500545-51030	PERSONNEL SALARIES	2,153,107	2,388,591	2,388,591	2,090,848
500545-51050	COMPENSATORY TIME	35,000	35,000	35,000	31,399
500545-51080	PART TIME SALARIES	72,868	40,000	40,000	39,095
500545-52010	SOCIAL SECURITY TAXES	259,170	210,511	210,511	198,697
500545-52020	GROUP HEALTH INSURANCE	850,807	696,952	696,952	596,366
500545-52030	RETIREMENT	350,188	280,572	280,572	243,703
500545-52031	457 DEFERRED COMPENSATION	29,492	25,244	25,244	30,875
500545-52040	UNEMPLOYMENT INSURANCE	2,189	2,498	2,498	3,831
500545-52050	WORKERS COMPENSATION	34,068	24,868	24,868	25,414
Total Personnel		3,786,889	3,704,236	3,704,236	3,260,228
500545-53100	OFFICE SUPPLIES	10,000	7,500	7,500	5,792
500545-53200	POSTAGE	2,250	500	500	30
500545-53300	OPERATING EXPENSES	50,000	36,250	36,250	23,885
500545-53350	JANITORIAL SUPPLIES	25,000	25,000	25,000	20,596
500545-53400	UNIFORMS	12,000	7,500	7,500	2,969
500545-53560	GAS, OIL, ETC.	14,000	14,000	14,000	11,995
500545-53585	VEHICLE MAINTENANCE	9,000	5,000	5,000	1,608
500545-53670	BEDDING & LINENS	10,000	2,500	2,500	2,470
500545-53680	GROCERIES	217,300	100,000	100,000	106,440
500545-53685	GROCERIES - NATL SCHOOL LUNCH	300,000	200,000	200,000	256,377
500545-53750	SMALL EQUIPMENT	20,000	26,000	26,000	12,238
Total Supplies & Materials		669,550	424,250	424,250	444,400

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
500545-54000	PROFESSIONAL SERVICES	300,000	250,000	250,000	231,634
500545-54030	TRAINING & EDUCATION	35,000	20,000	20,000	14,078
500545-54200	PRINTING	1,500	1,000	1,000	0
500545-54300	LIABILITY INSURANCE	160,000	170,000	170,000	121,201
500545-54420	MEDICAL	20,000	7,000	7,000	4,761
500545-54520	TELEPHONE	9,000	4,000	4,000	2,610
500545-54540	UTILITIES	127,000	110,000	110,000	113,852
500545-54550	REPAIRS & MAINTENANCE	50,000	30,000	30,000	26,175
500545-54600	EQUIPMENT RENTAL	5,000	2,000	2,000	0
500545-54610	PROPERTY RENTAL	27,610	27,750	27,750	26,014
500545-54620	SERVICE CONTRACTS	10,000	7,500	7,500	7,255
Total Other Charges & Services		745,110	629,250	629,250	547,580
500545-55100	IMPROVEMENTS	250,000	205,000	205,000	9,812
500545-55200	EQUIPMENT	125,000	40,000	40,000	14,462
500545-55250	VEHICLES	218,000	0	0	71,424
Total Capital Outlay		593,000	245,000	245,000	95,698
500750-56600	DEBT SERVICE INTEREST	0	43,757	43,757	46,882
Total Debt Service		0	43,757	43,757	46,882
500800-57000	TRANSFERS TO OTHER FUNDS	0	81,243	81,243	88,118
Total Transfers Out		0	81,243	81,243	88,118
Total Expenditures		5,794,549	5,127,736	5,127,736	4,482,906
Excess (Deficiency) of Revenues over Expenditures		(501,028)	(1,936)	(1,936)	1,166,837
Beginning Fund Balance		3,718,224	3,720,160	3,720,160	2,553,323
Ending Fund Balance		3,217,196	3,718,224	3,718,224	3,720,160

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

GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT DONATIONS
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
515-49970	TRANSFER IN/CASH MATCH	15,000	10,750	10,750	24,865
Total Other Financing Sources		15,000	10,750	10,750	24,865
Total Revenues		15,000	10,750	10,750	25,522
515545-53300	OPERATING EXPENSES	30,000	10,000	10,000	2,754
Total Supplies & Materials		30,000	10,000	10,000	2,754
Total Expenditures		30,000	10,000	10,000	2,754
Excess (Deficiency) of Revenues over Expenditures		(15,000)	750	750	22,768
Beginning Fund Balance		48,321	47,571	47,571	24,803
Ending Fund Balance		33,321	48,321	48,321	47,571

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. The four year grant period ends September 30, 2026.

GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT GRANT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
516-43200	FEDERAL GRANT REVENUE	0	192,281	192,281	181,073
Total Intergovernmental		0	192,281	192,281	181,073
516-49970	TRANSFERS IN/CASH MATCH	0	64,094	64,094	60,358
Total Other Financing Sources		0	64,094	64,094	60,358
Total Revenues		0	256,375	256,375	241,431

GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT GRANT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
516545-51030	PERSONNEL SALARIES	0	144,887	121,010	141,618
516545-52010	SOCIAL SECURITY TAXES	0	10,912	4,680	11,330
516545-52020	GROUP HEALTH INSURANCE	0	15,780	15,780	10,845
516545-52030	RETIREMENT	0	14,164	6,069	13,857
516545-52031	457 RETIREMENT	0	442	0	1,114
516545-52040	UNEMPLOYMENT INSURANCE	0	143	54	216
516545-52050	WORKERS COMPENSATION	0	1,297	576	1,144
Total Personnel		0	187,625	148,169	180,123
516545-53100	SUPPLIES	0	3,500	3,500	2,435
516545-53300	OPERATING EXPENSES	0	8,000	8,000	7,561
Total Supplies & Materials		0	11,500	11,500	9,996
516545-54000	PROFESSIONAL SERVICES	0	34,250	66,706	30,359
516545-54030	TRAINING & EDUCATION	0	23,000	30,000	20,953
Total Other Charges		0	57,250	96,706	51,312
Total Expenditures		0	256,375	256,375	241,431
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 which opened August 2023 in accordance with Texas statutes. The program was closed with full cooperation of the school districts in summer 2026.

GRAYSON COUNTY, TEXAS
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
518-43000	STATE GRANT REVENUE	0	172,340	172,340	186,698
518-43100	STATE GRANT REVENUE	0	15,000	15,000	7,353
Total Intergovernmental		0	187,340	187,340	194,051
518-49660	PROGRAM PARTICIPANT PAYMENTS	0	30,000	30,000	(34,854)
Total Miscellaneous Revenues		0	30,000	30,000	(34,854)
518-49970	TRANSFERS IN/CASH MATCH	0	303,948	303,948	216,574
Total Other Financing Sources		0	303,948	303,948	216,574
Total Revenues		0	521,288	521,288	375,771

GRAYSON COUNTY, TEXAS
JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
518545-51030	PERSONNEL SALARIES	0	292,087	292,087	213,295
518545-52010	SOCIAL SECURITY TAXES	0	21,194	21,194	16,676
518545-52020	GROUP HEALTH INSURANCE	0	71,010	71,010	55,430
518545-52030	RETIREMENT	0	29,272	29,272	21,128
518545-52031	457 RETIREMENT	0	2,994	2,994	2,059
518545-52040	UNEMPLOYMENT INSURANCE	0	256	256	328
518545-52050	WORKERS COMPENSATION	0	2,170	2,170	1,811
Total Personnel		0	418,983	418,983	310,728
518545-53300	OPERATING EXPENSES	0	20,000	20,000	7,978
518545-53680	GROCERIES	0	1,000	1,000	0
518545-53750	SMALL EQUIPMENT	0	3,500	3,500	204
Total Supplies & Materials		0	24,500	24,500	8,182
518545-54030	TRAINING & EDUCATION	0	2,500	2,500	721
518545-54300	LIABILITY & CASUALTY INSURANCE	0	3,000	3,000	2,536
518545-54540	UTILITIES	0	12,500	12,500	11,604
518545-54610	PROPERTY RENTAL	0	44,805	44,805	42,000
Total Other Charges		0	62,805	62,805	56,861
518545-55100	IMPROVEMENTS	0	10,000	10,000	0
518545-55200	EQUIPMENT	0	5,000	5,000	0
Total Other Charges		0	15,000	15,000	0
Total Expenditures		0	521,288	521,288	375,771
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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
525-46030	JP JUV CASE MANAGER FEE	10,000	10,000	10,000	10,575
Total Fees of Office		10,000	10,000	10,000	10,575
525-49000	INVESTMENT EARNINGS	100	100	100	2,422
Total Investment Earnings		100	100	100	2,422
Total Revenues		10,100	10,100	10,100	12,997
525545-53300	OPERATING EXPENSES	20,000	15,000	15,000	0
Total Supplies & Materials		20,000	15,000	15,000	0
Total Expenditures		20,000	15,000	15,000	0
Excess (Deficiency) of Revenues over Expenditures		(9,900)	(4,900)	(4,900)	12,997
Beginning Fund Balance		76,790	81,690	81,690	68,693
Ending Fund Balance		66,890	76,790	76,790	81,690

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
560-42280	LAW ENFORCEMENT EDUCATION	15,000	18,850	9,250	19,069
Total Fees of Office		15,000	18,850	9,250	19,069
Total Revenues		15,000	18,850	9,250	19,069
560550-54030	TRAINING & EDUCATION	40,000	20,000	20,000	13,038
Total Other Charges & Services		40,000	20,000	20,000	13,038
Total Expenditures		40,000	20,000	20,000	13,038
Excess (Deficiency) of Revenues over Expenditures		(25,000)	(1,150)	(10,750)	6,031
Beginning Fund Balance		35,294	36,444	36,444	30,413
Ending Fund Balance		10,294	35,294	25,694	36,444

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
561-42280	LAW ENFORCEMENT EDUCATION	1,000	1,500	560	1,567
Total Fees of Office		1,000	1,500	560	1,567
Total Revenues		1,000	1,500	560	1,567
561521-54030	TRAINING & EDUCATION	3,000	3,000	3,000	1,580
Total Other Charges & Services		3,000	3,000	3,000	1,580
Total Expenditures		3,000	3,000	3,000	1,580
Excess (Deficiency) of Revenues over Expenditures		(2,000)	(1,500)	(2,440)	(13)
Beginning Fund Balance		3,037	4,537	4,537	4,550
Ending Fund Balance		1,037	3,037	2,097	4,537

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
562-42280	LAW ENFORCEMENT EDUCATION	1,000	1,400	560	1,357
Total Fees of Office		1,000	1,400	560	1,357
Total Revenues		1,000	1,400	560	1,357
562522-54030	TRAINING & EDUCATION	5,000	5,000	5,000	2,711
Total Other Charges & Services		5,000	5,000	5,000	2,711
Total Expenditures		5,000	5,000	5,000	2,711
Excess (Deficiency) of Revenues over Expenditures		(4,000)	(3,600)	(4,440)	(1,354)
Beginning Fund Balance		9,680	13,280	13,280	14,634
Ending Fund Balance		5,680	9,680	8,840	13,280

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 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	159
Total Other Charges & Services		2,500	2,500	2,500	159
Total Expenditures		2,500	2,500	2,500	159
Excess (Deficiency) of Revenues over Expenditures		(2,500)	(2,500)	(2,500)	(159)
Beginning Fund Balance		4,533	7,033	7,033	7,192
Ending Fund Balance		2,033	4,533	4,533	7,033

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
564-42280	LAW ENFORCEMENT EDUCATION	1,000	1,400	560	1,462
Total Fees of Office		1,000	1,400	560	1,462
Total Revenues		1,000	1,400	560	1,462
564524-54030	TRAINING & EDUCATION	2,000	2,000	2,000	2,570
Total Other Charges & Services		2,000	2,000	2,000	2,570
Total Expenditures		2,000	2,000	2,000	2,570
Excess (Deficiency) of Revenues over Expenditures		(1,000)	(600)	(1,440)	(1,108)
Beginning Fund Balance		1,055	1,655	1,655	2,763
Ending Fund Balance		55	1,055	215	1,655

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - FIRE MARSHAL
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
565-42280	LAW ENFORCEMENT EDUCATION	1,500	1,500	650	1,554
Total Fees of Office		1,500	1,500	650	1,554
Total Revenues		1,500	1,500	650	1,554
565557-54030	TRAINING & EDUC - FIRE MARSHAL	2,000	1,500	1,500	0
Total Other Charges & Services		2,000	1,500	1,500	0
Total Expenditures		2,000	1,500	1,500	0
Excess (Deficiency) of Revenues over Expenditures		(500)	0	(850)	1,554
Beginning Fund Balance		3,078	3,078	3,078	1,524
Ending Fund Balance		2,578	3,078	2,228	3,078

Time Payment Fee Funds - to account for the accumulation of fees assessed until 2020 and collected through the Justices of the Peace, County Courts, and District Courts. Funds deposited into this fund were restricted to promoting efficiencies in those County departments that accept payments of fines. Fee assessments for time payment changed beginning 2020 where the fees are receipted into the general fund. These time payment special revenue funds were closed in fiscal 2026.

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #1
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
571-46090	JP TIME PAYMENT FEE	0	0	0	3
Total Fees of Office		0	0	0	3
Total Revenues		0	0	0	3
571511-53300	OPERATING EXPENDITURES	0	0	0	13
Total Supplies & Materials		0	0	0	13
Total Expenditures		0	0	0	13
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(10)
Beginning Fund Balance		0	0	0	10
Ending Fund Balance		0	0	0	0

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #2
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
572-46090	JP TIME PAYMENT FEE	0	0	0	4
Total Fees of Office		0	0	0	4
Total Revenues		0	0	0	4
572512-53300	OPERATING EXPENDITURES	0	0	0	431
Total Supplies & Materials		0	0	0	431
Total Expenditures		0	0	0	431
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(427)
Beginning Fund Balance		0	0	0	427
Ending Fund Balance		0	0	0	0

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #3
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
573-46090	JP TIME PAYMENT FEE	0	0	0	3
Total Fees of Office		0	0	0	3
Total Revenues		0	0	0	3
573513-53300	OPERATING EXPENDITURES	0	0	0	66
Total Supplies & Materials		0	0	0	66
Total Expenditures		0	0	0	66
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(63)
Beginning Fund Balance		0	0	0	63
Ending Fund Balance		0	0	0	0

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #4
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
574-46090	JP TIME PAYMENT FEE	0	0	0	0
Total Fees of Office		0	0	0	0
Total Revenues		0	0	0	0
574514-53300	OPERATING EXPENDITURES	0	0	0	2
Total Supplies & Materials		0	0	0	2
Total Expenditures		0	0	0	2
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(2)
Beginning Fund Balance		0	0	0	2
Ending Fund Balance		0	0	0	0

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - COUNTY CLERK
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	0	30	40	34
Total Fees of Office		0	30	40	34
Total Revenues		0	30	40	34
575403-53300	OPERATING EXPENDITURES	0	1,197	500	7,644
Total Supplies & Materials		0	1,197	500	7,644
Total Expenditures		0	1,197	500	7,644
Excess (Deficiency) of Revenues over Expenditures		0	(1,167)	(460)	(7,610)
Beginning Fund Balance		0	1,167	1,167	8,777
Ending Fund Balance		0	0	707	1,167

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - DISTRICT CLERK
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	0	140	150	145
Total Fees of Office		0	140	150	145
Total Revenues		0	140	150	145
576530-53300	OPERATING EXPENDITURES	0	300	300	950
Total Supplies & Materials		0	300	300	950
Total Expenditures		0	300	300	950
Excess (Deficiency) of Revenues over Expenditures		0	(160)	(150)	(805)
Beginning Fund Balance		0	160	160	965
Ending Fund Balance		0	0	10	160

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.

GRAYSON COUNTY, TEXAS
PROBATE EDUCATION FEE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
581-45010	PROBATE EDUCATION FEE	3,000	3,000	3,000	3,885
Total Fees of Office		3,000	3,000	3,000	3,885
Total Revenues		3,000	3,000	3,000	3,885
581401-54030	TRAINING & EDUCATION	3,000	3,000	3,000	554
Total Other Charges & Services		3,000	3,000	3,000	554
Total Expenditures		3,000	3,000	3,000	554
Excess (Deficiency) of Revenues over Expenditures		0	0	0	3,331
Beginning Fund Balance		9,895	9,895	9,895	6,564
Ending Fund Balance		9,895	9,895	9,895	9,895

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 litems or of court-appointed attorney ad litems 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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	25,000	25,000	25,000	24,270
Total Fees of Office		25,000	25,000	25,000	24,270
Total Revenues		25,000	25,000	25,000	24,270
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	50,000	50,000	50,000	5,030
Total Other Charges & Services		50,000	50,000	50,000	5,030
Total Expenditures		50,000	50,000	50,000	5,030
Excess (Deficiency) of Revenues over Expenditures		(25,000)	(25,000)	(25,000)	19,240
Beginning Fund Balance		229,932	254,932	254,932	235,692
Ending Fund Balance		204,932	229,932	229,932	254,932

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. **This debt fully matured in fiscal 2026.**

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
620-40100	CURRENT TAX COLLECTIONS	0	20,943	28,000	29,158
620-40150	DELINQUENT TAXES	0	0	15,000	46,608
620-40200	PENALTY & INTEREST	0	0	30,641	43,072
Total Property Taxes		0	20,943	73,641	118,838
620-43050	TXDOT REIMBURSEMENT	0	5,281,625	5,281,625	5,281,625
Total Intergovernmental		0	5,281,625	5,281,625	5,281,625
620-49000	INVESTMENT EARNINGS	0	500	500	1,685
Total Investment Earnings		0	500	500	1,685
Total Revenues		0	5,303,068	5,355,766	5,402,148

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
620750-54490	MISCELLANEOUS EXPENSE	0	575	575	575
Total Other Charges & Services		0	575	575	575
620750-56200	DEBT SERVICE PRINCIPAL	0	5,295,000	5,295,000	5,115,000
620750-56600	DEBT SERVICE INTEREST	0	79,425	79,425	261,150
Total Debt Service		0	5,374,425	5,374,425	5,376,150
Total Expenditures		0	5,375,000	5,375,000	5,376,725
Excess (Deficiency) of Revenues over Expenditures		0	(71,932)	(19,234)	25,423
Beginning Fund Balance		0	71,932	71,932	46,509
Ending Fund Balance		0	0	52,698	71,932

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
625-40100	CURRENT TAX COLLECTIONS	1,144,400	452,000	452,000	1,166,300
625-40150	DELINQUENT TAXES	0	0	0	5,689
Total Property Taxes		1,144,400	452,000	452,000	1,171,989
625-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	41,839
Total Investment Earnings		3,000	3,000	3,000	41,839
Total Revenues		1,147,400	455,000	455,000	1,213,828

GRAYSON COUNTY, TEXAS
2018 TRANSPORTATION BONDS DEBT SERVICE FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 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	1,060,000	1,015,000	1,015,000	980,000
625750-56600	DEBT SERVICE INTEREST	86,400	127,000	127,000	166,200
Total Debt Service		1,146,400	1,142,000	1,142,000	1,146,200
Total Expenditures		1,147,400	1,143,000	1,143,000	1,147,200
Excess (Deficiency) of Revenues over Expenditures		0	(688,000)	(688,000)	66,628
Beginning Fund Balance		397,054	1,085,054	1,085,054	1,018,426
Ending Fund Balance		397,054	397,054	397,054	1,085,054

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
635-40100	CURRENT TAX COLLECTIONS	2,279,500	2,210,750	2,210,750	2,849,290
Total Property Taxes		2,279,500	2,210,750	2,210,750	2,849,290
635-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	51,470
Total Investment Earnings		3,000	3,000	3,000	51,470
Total Revenues		2,282,500	2,213,750	2,213,750	2,900,760

GRAYSON COUNTY, TEXAS
2023 DEBT SERVICE FUND - JAIL EXPANSION
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
635750-54490	MISCELLANEOUS EXPENSE	750	750	750	750
Total Other Charges & Services		750	750	750	750
635750-56200	DEBT SERVICE PRINCIPAL	1,515,000	1,445,000	1,445,000	1,370,000
635750-56600	DEBT SERVICE INTEREST	932,500	1,004,750	1,004,750	1,073,250
Total Debt Service		2,447,500	2,449,750	2,449,750	2,443,250
Total Expenditures		2,448,250	2,450,500	2,450,500	2,444,000
Excess (Deficiency) of Revenues over Expenditures		(165,750)	(236,750)	(236,750)	456,760
Beginning Fund Balance		670,393	907,143	907,143	450,383
Ending Fund Balance		504,643	670,393	670,393	907,143

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
640-40100	CURRENT TAX COLLECTIONS	956,750	953,961	953,961	0
Total Property Taxes		956,750	953,961	953,961	0
640-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	0
Total Investment Earnings		1,000	1,000	1,000	0
Total Revenues		957,750	954,961	954,961	0

GRAYSON COUNTY, TEXAS
DEBT SERVICE FUND - TAX NOTES
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
640750-54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
Total Other Charges & Services		1,000	1,000	1,000	0
640750-56200	DEBT SERVICE PRINCIPAL	750,000	670,000	670,000	0
640750-56600	DEBT SERVICE INTEREST	206,750	282,961	282,961	0
Total Debt Service		956,750	952,961	952,961	0
Total Expenditures		957,750	953,961	953,961	0
Excess (Deficiency) of Revenues over Expenditures		0	1,000	1,000	0
Beginning Fund Balance		1,000	0	0	0
Ending Fund Balance		1,000	1,000	1,000	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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
700-40100	CURRENT TAX COLLECTIONS	200,000	200,000	200,000	217,609
700-40150	DELINQUENT TAXES	1,200	1,200	1,200	1,883
700-40200	PENALTY & INTEREST	1,200	1,200	1,200	2,147
Total Property Taxes		202,400	202,400	202,400	221,639
700-49000	INVESTMENT EARNINGS	5,000	15,000	5,000	22,036
Total Investment Earnings		5,000	15,000	5,000	22,036
Total Revenues		207,400	217,400	207,400	243,675

GRAYSON COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
700718-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	14,141
700718-54490	MISCELLANEOUS EXPENSE	50,000	50,000	50,000	0
700718-54550	REPAIR & MAINTENANCE	50,000	50,000	50,000	0
Total Other Charges & Services		150,000	150,000	150,000	14,141
700718-55050	BUILDINGS	450,000	0	450,000	0
700718-55100	IMPROVEMENTS	0	130,000	130,000	0
700718-55200	EQUIPMENT	0	0	0	109,580
Total Capital Outlay		450,000	130,000	580,000	109,580
Total Expenditures		600,000	280,000	730,000	123,721
Excess (Deficiency) of Revenues over Expenditures		(392,600)	(62,600)	(522,600)	119,954
Beginning Fund Balance		571,703	634,303	634,303	514,349
Ending Fund Balance		179,103	571,703	111,703	634,303

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,361
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,361
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,361
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,361
Total Intergovernmental		70,000	70,000	70,000	69,444
710-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	14,221
Total Investment Earnings		5,000	5,000	5,000	14,221
Total Revenues		75,000	75,000	75,000	83,665

GRAYSON COUNTY, TEXAS
LATERAL ROAD FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
710701-55200	EQUIPMENT	175,000	0	150,000	0
710702-55200	EQUIPMENT	120,000	0	95,000	0
710703-55200	EQUIPMENT	80,000	0	55,000	38,172
710704-55200	EQUIPMENT	105,000	0	105,000	0
Total Capital Outlay		480,000	0	405,000	38,172
Total Expenditures		480,000	0	405,000	38,172
Excess (Deficiency) of Revenues over Expenditures		(405,000)	75,000	(330,000)	45,493
Beginning Fund Balance		494,110	419,110	419,110	373,617
Ending Fund Balance		89,110	494,110	89,110	419,110

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. Expenditures from this fund for any purpose must be approved by Commissioners Court.

GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
720-49000	INVESTMENT EARNINGS	40,000	40,000	40,000	93,981
Total Investment Earnings		40,000	40,000	40,000	93,981
Total Revenues		40,000	40,000	40,000	93,981

GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
720705-54000	PROFESSIONAL SERVICES	1,650,000	50,000	1,650,000	209,850
Total Other Charges & Services		1,650,000	50,000	1,650,000	209,850
720705-55100	IMPROVEMENTS	350,000	350,000	350,000	0
720705-55570	RIGHT-OF-WAY PURCHASES	1,000,000	0	1,000,000	0
Total Capital Outlay		1,350,000	350,000	1,350,000	0
720800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	25,000
Total Transfers		0	0	0	25,000
Total Expenditures		3,000,000	400,000	3,000,000	234,850
Excess (Deficiency) of Revenues over Expenditures		(2,960,000)	(360,000)	(2,960,000)	(140,869)
Beginning Fund Balance		3,356,459	3,716,459	3,716,459	3,857,328
Ending Fund Balance		396,459	3,356,459	756,459	3,716,459

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
735-49000	INVESTMENT EARNINGS	0	200,000	200,000	785,551
Total Investment Earnings		0	200,000	200,000	785,551
Total Revenues		0	200,000	200,000	785,551

GRAYSON COUNTY, TEXAS
JAIL EXPANSION FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
735705-55100	IMPROVEMENTS	8,850,000	15,150,000	24,000,000	1,768,839
735705-55200	FURNITURE FIXTURES & EQUIPMENT	950,000	50,000	0	0
Total Capital Outlay		9,800,000	15,200,000	24,000,000	1,768,839
Total Expenditures		9,800,000	15,200,000	24,000,000	1,768,839
Excess (Deficiency) of Revenues over Expenditures		(9,800,000)	(15,000,000)	(23,800,000)	(983,288)
Beginning Fund Balance		9,870,083	24,870,083	24,870,083	25,853,371
Ending Fund Balance		70,083	9,870,083	1,070,083	24,870,083

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
740-49975	PROCEEDS FROM DEBT ISSUANCE	0	0	0	4,805,000
740-49976	BOND PREMIUM	0	0	0	289,879
Total Miscellaneous Revenue		0	0	0	5,094,879
Total Revenues		0	0	0	5,094,879

GRAYSON COUNTY, TEXAS
CAPITAL PROJECTS FUND
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
740705-55050	BUILDINGS	0	0	0	1,324,294
740705-55100	IMPROVEMENTS	15,923	210,164	100,000	455,306
740705-55200	EQUIPMENT	0	676,211	0	1,823,789
740705-55250	VEHICLES	0	310,265	0	189,735
Total Capital Outlay		15,923	1,196,640	100,000	3,793,124
740705-56100	BOND ISSUANCE COSTS	0	0	0	89,192
Total Debt Service		0	0	0	89,192
Total Expenditures		15,923	1,196,640	100,000	3,882,316
Excess (Deficiency) of Revenues over Expenditures		(15,923)	(1,196,640)	(100,000)	1,212,563
Beginning Fund Balance		15,923	1,212,563	1,212,563	0
Ending Fund Balance		0	15,923	1,112,563	1,212,563

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
800-41500	AVIATION FACILITIES	1,493,325	1,458,787	1,458,787	1,190,115
800-41520	INDUSTRIAL FACILITIES	550,585	500,000	440,124	341,138
800-41550	GROUND LEASES	229,408	228,895	228,895	163,282
800-41560	INSURANCE	170,000	147,118	147,118	131,287
800-41570	OTHER LEASES	136,000	125,000	9,068	43,077
Total Aviation Facilities		2,579,318	2,459,800	2,283,992	1,868,899
800-43000	STATE GRANT REVENUE	100,000	100,000	100,000	100,000
800-43200	FEDERAL REVENUE	0	1,378,849	0	0
Total Intergovernmental		100,000	1,478,849	100,000	100,000
800-49000	INVESTMENT EARNINGS	60,000	86,907	86,907	87,014
800-49200	INTEREST INCOME ON LEASES (GASB 87)	0	0	0	263,795
Total Investment Earnings		60,000	86,907	86,907	350,809
800-49508	GAIN/LOSS ON LEASE TERM (GASB 87)	0	0	0	(2,479)
800-49530	FUEL FLOWAGE FEE	116,584	126,248	126,248	134,937
800-49900	INSURANCE PROCEEDS	0	0	0	195,233
800-49950	MISCELLANEOUS REVENUE	11,500	11,776	11,776	19,650
Total Miscellaneous Revenue		128,084	142,724	138,024	347,341
Total Revenues		2,867,402	4,168,280	2,608,923	2,667,049

GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
800710-51030	PERSONNEL SALARIES	364,520	354,484	354,484	344,408
800710-51080	PART-TIME	52,388	49,884	49,884	54,711
800710-52010	SOCIAL SECURITY TAXES	30,781	29,894	29,894	26,565
800710-52020	GROUP HEALTH INSURANCE	71,010	74,502	78,900	60,250
800710-52030	RETIREMENT	37,274	35,832	35,832	29,495
800710-52031	457 DEFERRED COMP EXPENSE	6,548	6,735	6,735	8,546
800710-52040	UNEMPLOYMENT COMPENSATION	260	354	354	514
800710-52050	WORKERS COMPENSATION	2,999	3,476	3,476	3,239
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	756
Total Personnel		585,780	575,161	579,559	528,484
800560-51030	PERSONNEL SALARIES -NTRA FIRE	201,251	191,396	317,702	0
800560-51050	COMPENSATORY TIME-NTRA FIRE	18,200	17,500	0	0
800560-51080	PART-TIME-NTRA FIRE	23,000	22,500	0	0
800560-52010	SOCIAL SECURITY TAXES-NTRA FIRE	15,839	15,338	0	0
800560-52020	GROUP HEALTH INSURANCE-NTRA FIRE	57,840	47,340	0	0
800560-52030	RETIREMENT-NTRA FIRE	22,660	21,419	0	0
800560-52031	457 DEFERRED COMP-NTRA FIRE	1,342	2,023	0	0
800560-52040	UNEMPLOYMENT INSURANCE-FIRE	140	188	0	0
800560-52050	WORKERS COMPENSATION-NTRA FIRE	2,357	4,396	0	0
Total Personnel -FIRE		342,629	322,100	317,702	0
800710-53100	OFFICE SUPPLIES	1,200	1,200	1,200	737
800710-53200	POSTAGE	400	500	500	138
800710-53300	OPERATING EXPENSES	26,250	25,000	25,000	18,146
800710-53560	GAS, OIL, ETC.	13,000	12,000	12,000	12,559
800710-53585	VEHICLE MAINTENANCE	10,500	5,000	10,000	1,351
Total Supplies & Materials		51,350	43,700	48,700	32,931
800710-54000	PROFESSIONAL SERVICES	55,000	50,000	50,000	43,902
800710-54030	TRAINING & EDUCATION	10,500	10,000	10,000	7,727
800710-54040	BUSINESS DEVELOPMENT	5,000	5,000	10,000	0
800710-54180	ADVERTISING	10,000	5,000	10,000	12,300
800710-54220	DUES AND PUBLICATIONS	5,000	5,000	5,000	4,566
800710-54255	ATTORNEYS FEES	25,000	25,000	25,000	9,574
800710-54300	LIABILITY & CASUALTY INSURANCE	150,000	120,000	120,000	123,351

GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
800710-54340	ADMINISTRATIVE SERVICES	95,232	95,232	95,232	93,000
800710-54520	TELEPHONE	6,300	6,000	6,000	5,103
800710-54540	UTILITIES	84,000	80,000	80,000	68,188
800710-54550	REPAIRS & MAINTENANCE	210,000	200,000	200,000	233,260
800710-54555	CASUALTY LOSS REPAIRS	100,000	100,000	100,000	196,339
800710-54600	EQUIPMENT RENTAL	10,000	10,000	10,000	1,813
800710-54960	UNCOLLECTIBLE RECEIVABLES	10,000	10,000	10,000	0
Total Other Charges & Services		776,032	721,232	731,232	799,123
800710-55100	IMPROVEMENTS	100,000	2,560,422	1,000,000	797,403
800710-55200	EQUIPMENT	150,000	46,400	25,000	0
800710-55570	RAMP GRANT EXPENDITURES	111,112	111,112	111,112	111,000
Total Capital Outlay		361,112	2,717,934	1,136,112	908,403
Total Airport Operations		2,116,903	4,380,127	2,813,305	2,268,941
800707-54000	RMA PROFESSIONAL SERVICES	0	50,000	50,000	155,496
800707-54030	RMA TRAINING & EDUCATION	0	5,000	5,000	65
800707-54040	RMA BUSINESS DEVELOPMENT	0	5,000	5,000	674
Total Regional Mobility Authority Expenses		0	60,000	60,000	156,235
Excess (Deficiency) of Revenues over Expenditures		750,499	(271,847)	(264,382)	241,873
Beginning Fund Balance		2,699,099	2,970,946	2,970,946	2,729,073
Ending Fund Balance		3,449,598	2,699,099	2,706,564	2,970,946

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
2027 Proposed Budget

Account Number	Account Name	2027 Proposed Budget	2026 Revised Budget	2026 Original Budget	2025 Actual
925-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	2,705
Total Investment Earnings		1,000	1,000	1,000	2,705
Total Revenues		1,000	1,000	1,000	2,705
Excess (Deficiency) of Revenues over Expenditures		1,000	1,000	1,000	2,705
Beginning Fund Balance		85,041	84,041	84,041	81,336
Ending Fund Balance		86,041	85,041	85,041	84,041