

The seal of Grayson County, Texas, is a circular emblem. It features a central five-pointed star surrounded by a wreath of oak leaves and a cotton branch. The outer ring of the seal contains the text "GRAYSON COUNTY TEXAS" at the top and "1846" at the bottom. The seal is rendered in a light, semi-transparent gray color.

**PROPOSED BUDGET OF
GRAYSON COUNTY FOR**

THE FISCAL YEAR

OCTOBER 1, 2022 - SEPTEMBER 30, 2023

BILL MAGERS

COUNTY JUDGE

JEFF WHITMIRE

COMMISSIONER

DAVID WHITLOCK

COMMISSIONER

PHYLLIS JAMES

COMMISSIONER

BART LAWRENCE

COMMISSIONER

This budget will raise more revenue from property taxes than last year's budget by \$4,430,304 and 10.8%, and of that amount \$1,917,032 is tax revenue to be raised from new property added to the tax roll this year.

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BUDGET CERTIFICATION

Budget of Grayson County, Texas. Budget year from October 1, 2022 to September 30, 2023.

THE STATE OF TEXAS } Sherman, Texas
COUNTY OF GRAYSON } August 16, 2022

We, Bill Magers, County Judge; Deana Patterson, County Clerk; and Suzette Smith, County Auditor of Grayson County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Grayson County, Texas, as proposed by the Commissioners Court of said county on the 16th day of August, 2022, as the same appears on file in the office of the County Clerk of said county.

Bill Magers, County Judge

Deana Patterson, County Clerk

Suzette Smith, County Auditor

BUDGET LETTER

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

Assessed Valuation Excluding Frozen Values: \$ 13,453,937,527

Frozen Value Exemptions: \$ 5,392,573

The above assessed valuation in Grayson County for 2022 is based on 100% of the true or market value property assessed on January 1, 2022.

The property tax rates for the 2023 and 2022 fiscal years are as follows:

	2022 Fiscal Year	2023 Fiscal Year
Adopted Tax Rate	0.339000	0.305100
Effective/No New Revenue Tax Rate	0.351226	0.279724
Maintenance and Operations Tax Rate	0.328202	0.296137
Rollback/Voter Approval Rate	0.404019	0.361029
Debt Tax Rate	0.010798	0.008963

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$46,440,536. Of this amount, it is estimated that 97.5% or \$45,279,523 will be collected within the current tax year, and that approximately \$1,161,013 of said taxes will be delinquent on October 1, 2023. This budget will raise more revenue from property taxes than last year's budget by \$4,430,304 and 10.8%, and of that amount \$1,917,032 is tax revenue to be raised from new property added to the tax roll this year.

The total outstanding indebtedness of Grayson County, on October 1, 2022 is \$26,005,000. During the year covered by this Budget, there will be paid*:

On Principal: \$5,595,000

On Interest: \$929,700

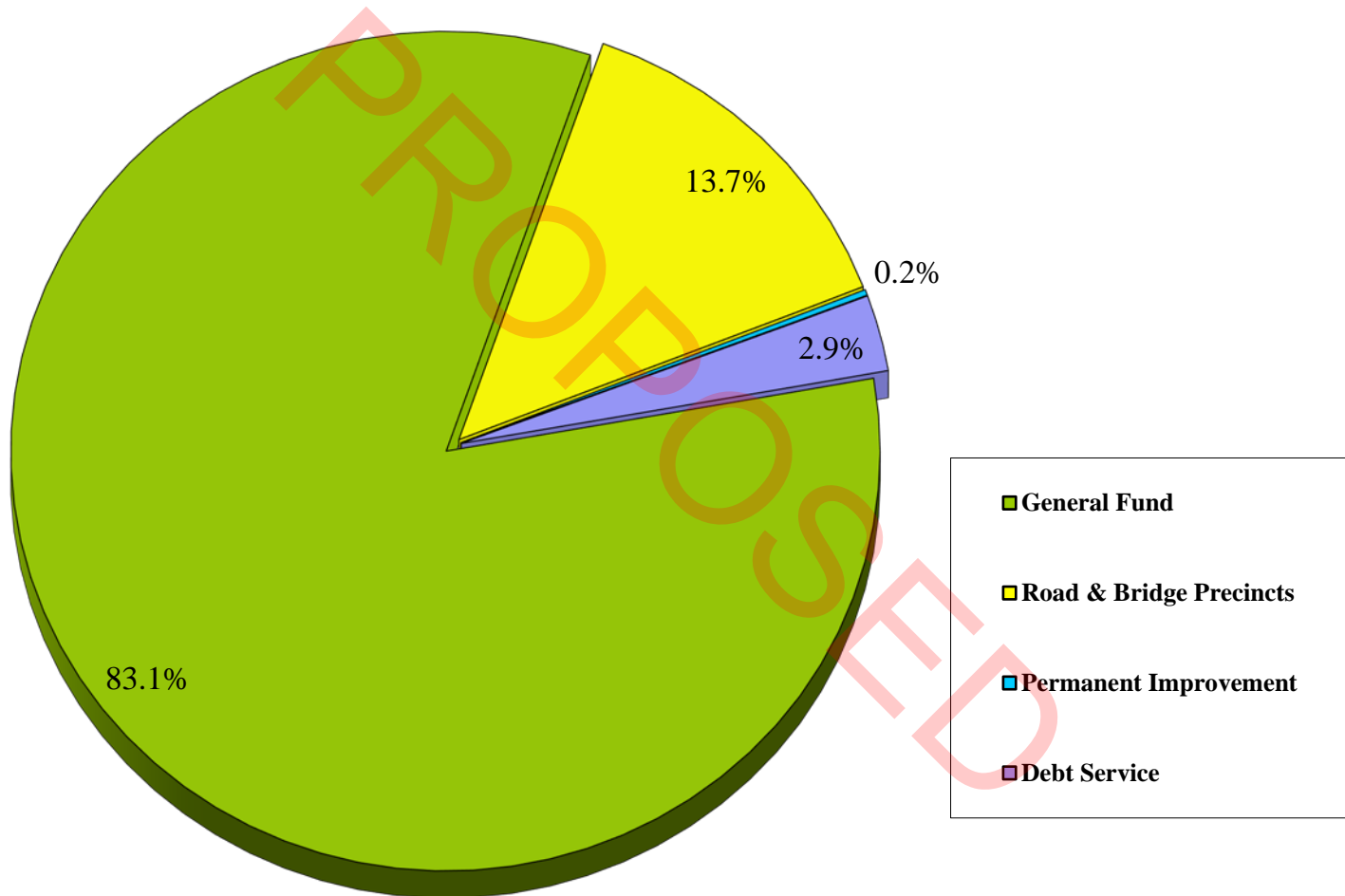
* 5,281,625 of these payments are provided by Intergovernmental Revenues

GRAYSON COUNTY, TEXAS
ALLOCATION OF PROPOSED TAX RATE
 FISCAL YEAR 2022-2023

Maintenance & Operations Rate		0.296137
Debt Rate		0.008963
		0.305100
		0.305100
General Fund	\$ 37,834,523	0.253687
Road & Bridge Precinct #1	1,550,000	0.010444
Road & Bridge Precinct #2	1,550,000	0.010444
Road & Bridge Precinct #3	1,550,000	0.010444
Road & Bridge Precinct #4	1,550,000	0.010444
Permanent Improvement Fund	100,000	0.000674
Debt Service	1,145,000	0.008963
Total	\$ 45,279,523	0.305100
Total Taxable Value of Property	\$ 13,453,937,527	
Tax Rate per \$100	0.305100	
	\$ 41,047,963	
Taxes on Frozen Property	\$ 5,392,573	
Total Tax Levy	\$ 46,440,536	
Projected Collection Percentage	97.5%	
Projected Current Tax Collection	\$ 45,279,523	

Tax Rate Allocation

Fiscal Year 2022



Tax Rate History



GRAYSON COUNTY

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

	General Fund Expenditures	Increase (Decrease)	% change	New Growth	Increase (Decrease)	% change	Tax Rate	% change	cumulative change
2016	\$ 36,308,946			\$ 1,053,193			0.49090		
2017	\$ 39,789,404	\$ 3,480,458	10%	\$ 1,205,796	\$ 152,603	14%	0.47372	-3.5%	-3.5%
2018	\$ 41,172,829	\$ 1,383,425	3%	\$ 927,131	\$ (278,665)	-23%	0.46037	-2.8%	-6.2%
2019	\$ 41,636,162	\$ 463,333	1%	\$ 1,291,411	\$ 364,280	39%	0.44181	-4.0%	-10.0%
2020	\$ 42,397,310	\$ 761,148	2%	\$ 1,387,187	\$ 95,776	7%	0.41643	-5.7%	-15.2%
2021	\$ 42,500,695	\$ 103,385	0%	\$ 1,652,143	\$ 264,956	19%	0.37670	-9.5%	-23.3%
2022*	\$ 46,602,789	\$ 4,102,094	10%	\$ 1,349,057	\$ (303,087)	-18%	0.33900	-10.0%	-30.9%
2023*	\$ 49,853,715	\$ 3,250,926	7%	\$ 1,917,032	\$ 567,975	42%	0.30510	-10.0%	-37.8%
		\$ 13,544,769	37%	\$ 10,782,949					

* budgeted

\$ 2,761,820 Expenditures over new growth for 7 years

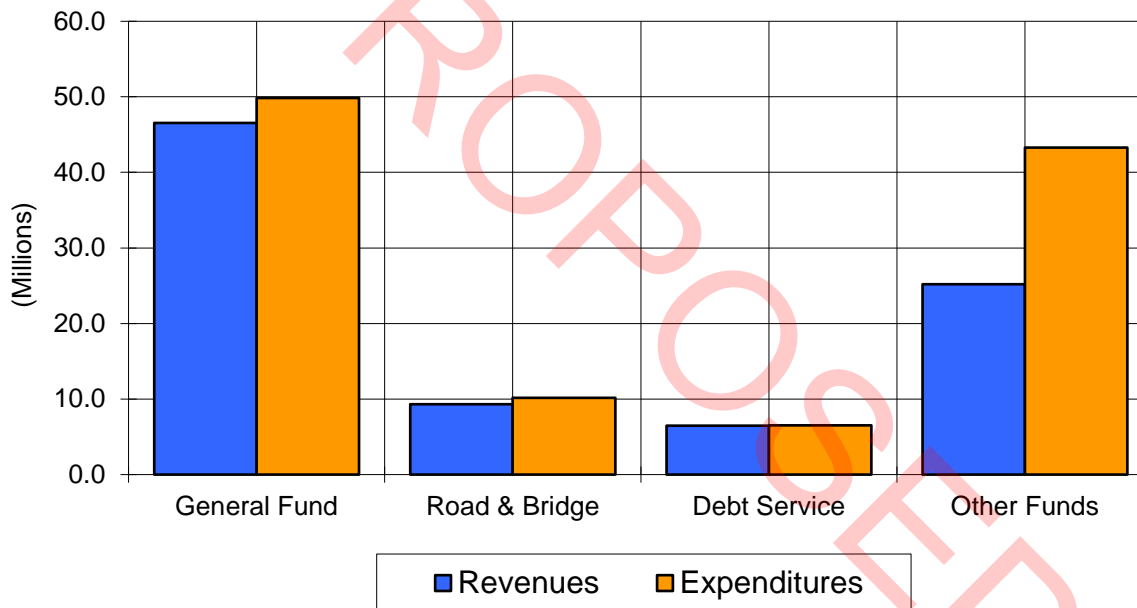
\$ 394,546 average increase per year

1.09% average annual percentage of expenditure increase over new growth

Budgeted Funds
Summary of Revenues and Expenditures
2022-2023

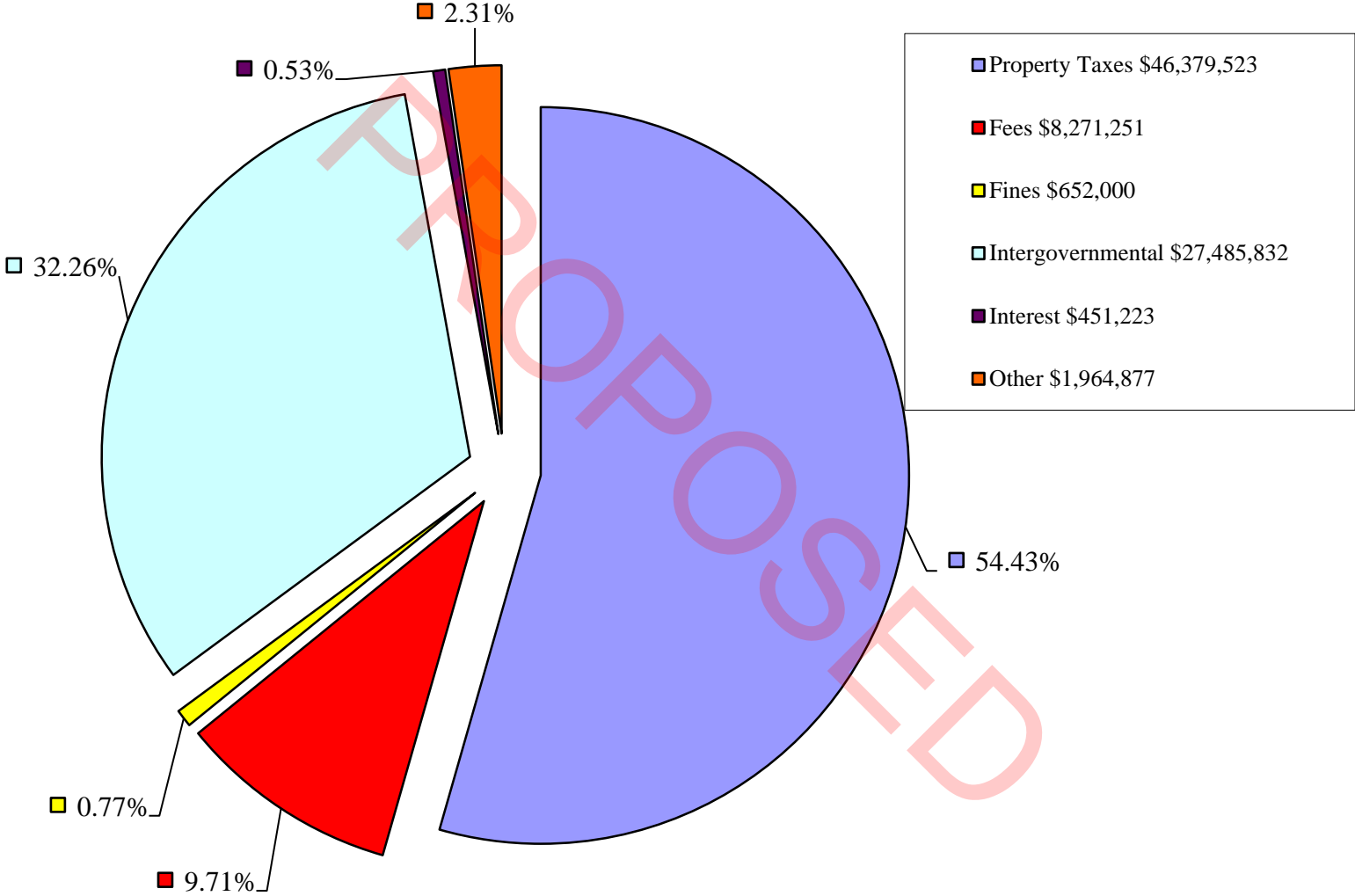
	<u>General Fund</u>	<u>Road & Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
Revenues					
Taxes	\$ 38,784,523	\$ 6,320,000	\$ 1,173,000	\$ 102,000	\$ 46,379,523
Other	7,486,144	3,007,000	5,287,125	24,731,592	40,511,861
Transfers In	284,000	0	0	343,260	627,260
Total Revenues	<u>46,554,667</u>	<u>9,327,000</u>	<u>6,460,125</u>	<u>25,176,852</u>	<u>87,518,644</u>
Expenditures					
Personnel	34,199,702	4,760,835	0	6,807,251	45,767,788
Supplies	2,752,360	4,317,000	0	1,362,871	8,432,231
Other Services	11,729,002	276,000	0	17,720,727	29,725,729
Capital Outlay	786,529	495,000	0	16,817,394	18,098,923
Debt Service	0	305,000	6,526,950	52,776	6,884,726
Transfers Out/ Intergovernmental	386,122	0	0	507,857	893,979
Total Expenditures	<u>49,853,715</u>	<u>10,153,835</u>	<u>6,526,950</u>	<u>43,268,876</u>	<u>109,803,376</u>
Excess Revenues Over (Under Expenditures)	(3,299,048)	(826,835)	(66,825)	(18,092,024)	(22,284,732)
Fund Balance, 10/1/22	<u>13,226,399</u>	<u>1,528,464</u>	<u>490,892</u>	<u>23,405,402</u>	<u>38,651,157</u>
Fund Balance, 9/30/23	<u>\$ 9,927,351</u>	<u>\$ 701,629</u>	<u>\$ 424,067</u>	<u>\$ 5,313,378</u>	<u>\$ 16,366,425</u>

FY 2022-2023 Revenues & Expenses - All Funds

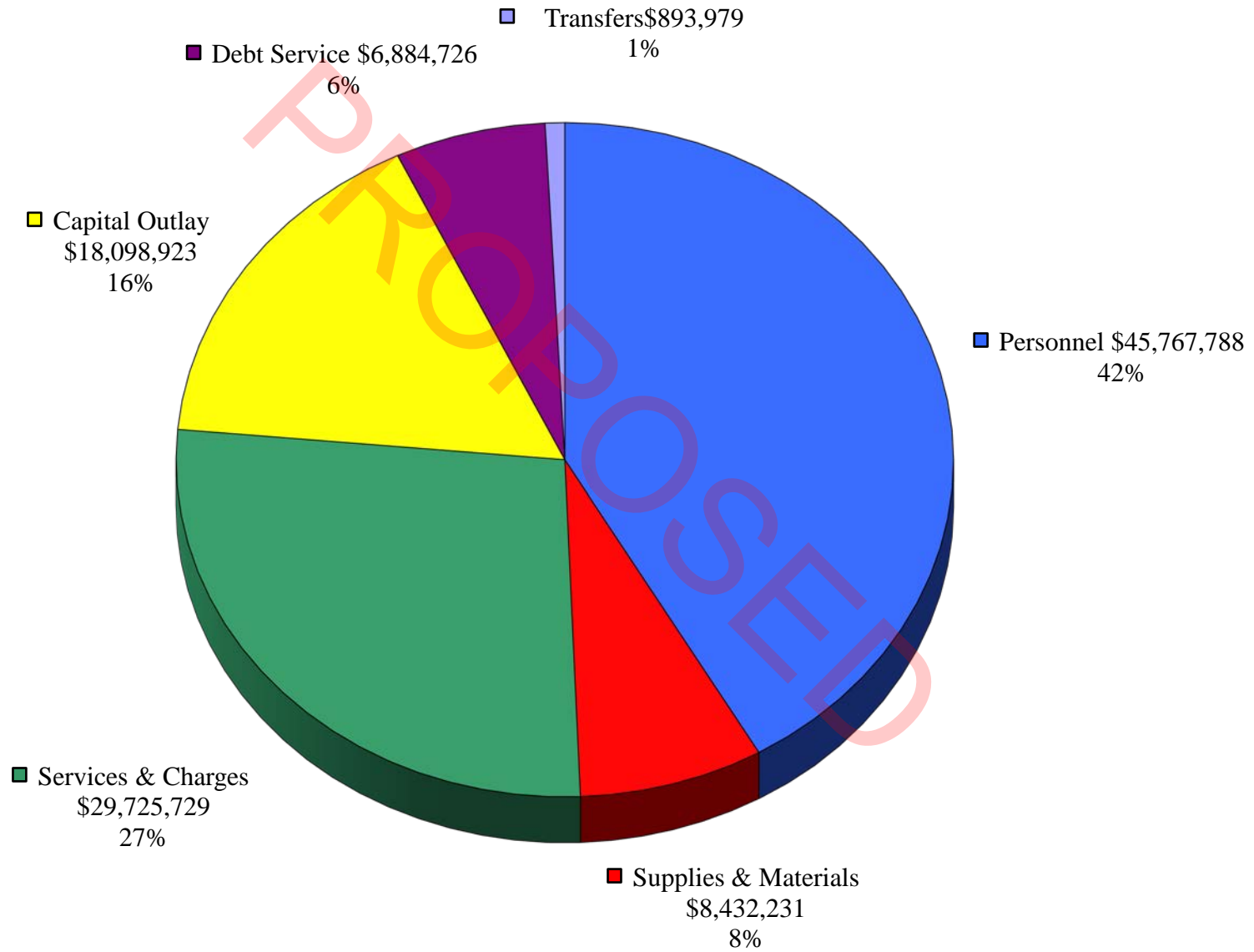


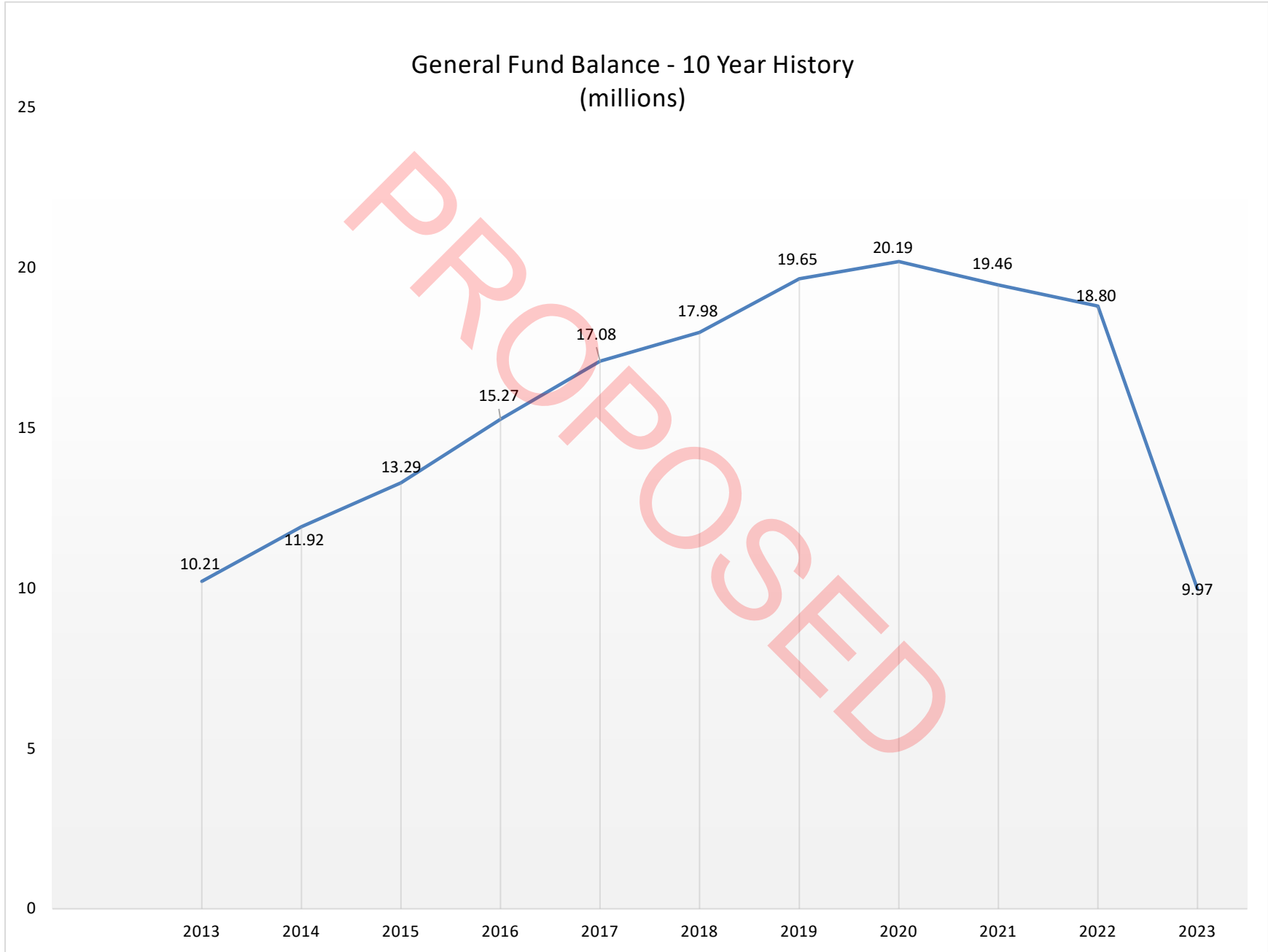
"Other Funds" includes all those funds over which the Commissioners Court or other elected officials have direct control or responsibility. Excluded are programs that are only custodial in nature or that are audited separately from the County.

Revenue Sources - Budgeted Funds Fiscal Year 2022-2023



Expenditures - Budgeted Funds Fiscal Year 2022-2023





STATEMENT OF INDEBTEDNESS
COUNTY BONDS
As of October 1, 2023

Debt Service Requirements

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

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
2023	4.250%	4,690,000	689,700	5,379,700
2024	4.300%	4,905,000	473,813	5,378,813
2025	4.375%	5,115,000	261,150	5,376,150
2026	4.375%	5,295,000	79,425	5,374,425
		<u>20,005,000</u>	<u>1,504,088</u>	<u>21,509,088</u>

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

2018 Transportation Bonds

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
2023	2.81%	905,000	240,000	1,145,000
2024	2.81%	940,000	203,800	1,143,800
2025	2.81%	980,000	166,200	1,146,200
2026	2.81%	1,015,000	127,000	1,142,000
2027	2.81%	1,060,000	86,400	1,146,400
2028	2.81%	1,100,000	44,000	1,144,000
		<u>6,000,000</u>	<u>867,400</u>	<u>6,867,400</u>
Grand Total		<u>26,005,000</u>	<u>2,371,488</u>	<u>28,376,488</u>

PROPOSED

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PROPOSED

General Fund

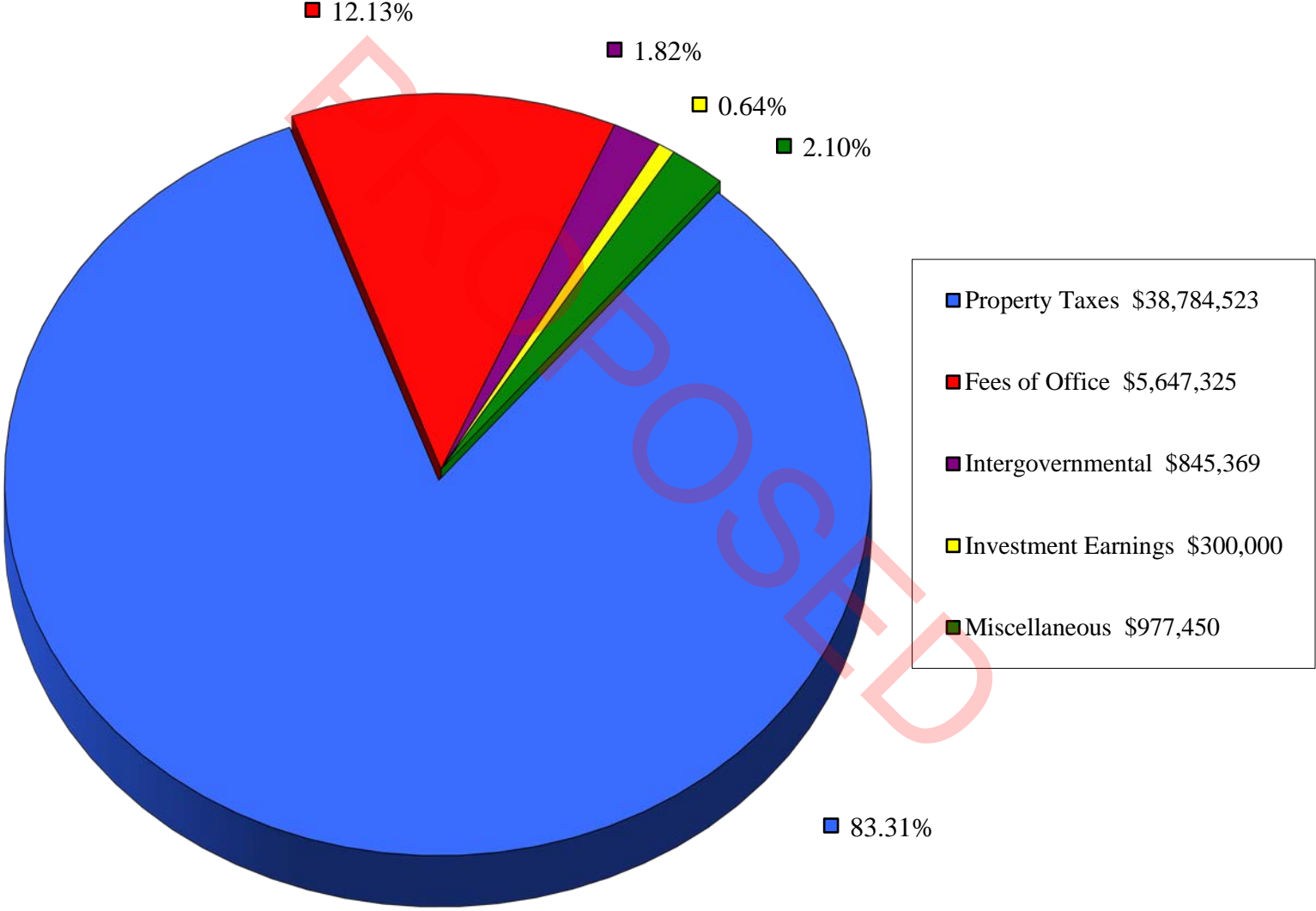
The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

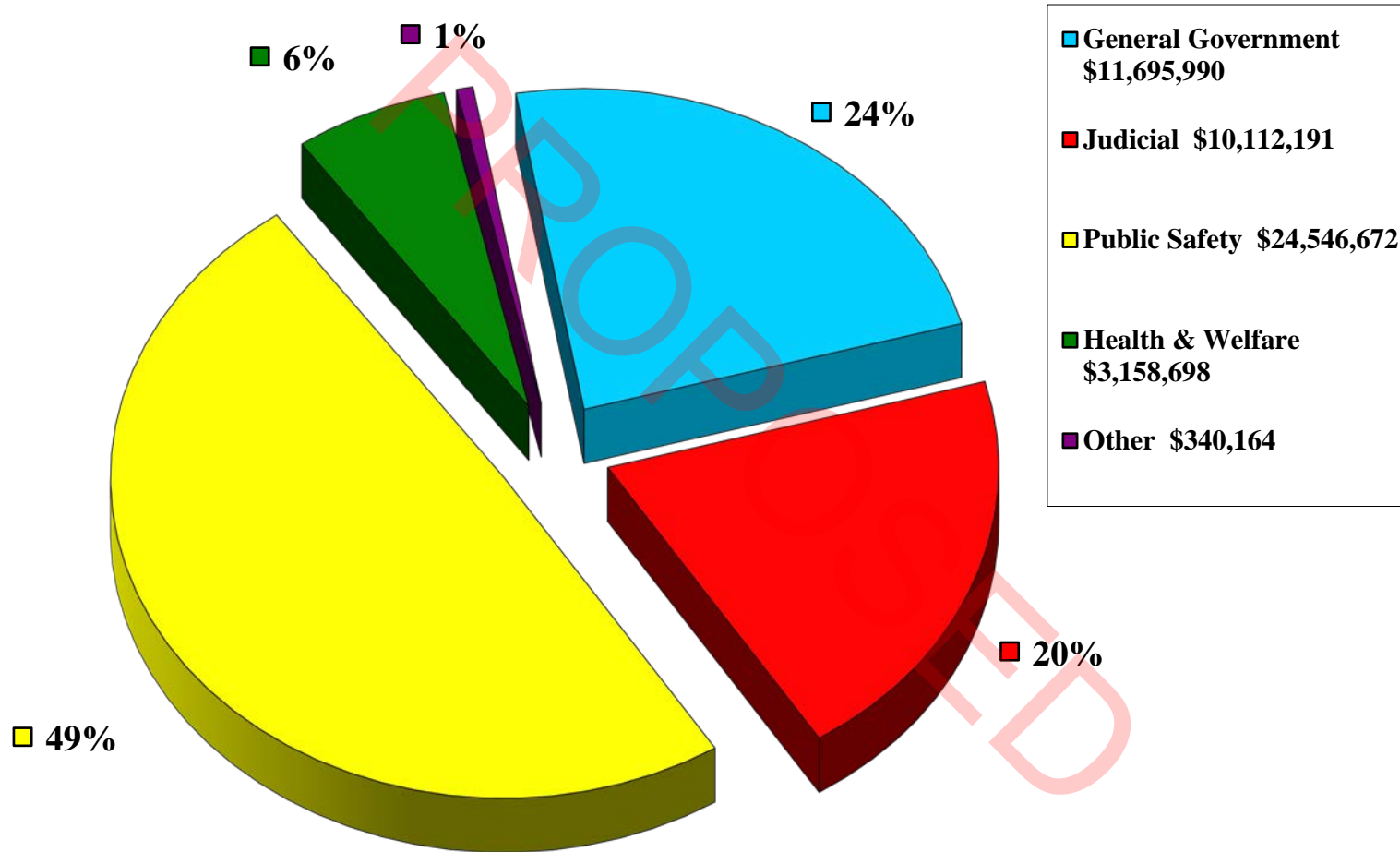
	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
Revenues				
Taxes				
Current	\$ 37,834,523	\$ 35,402,069	\$ 35,402,069	\$ 35,568,039
Delinquent	500,000	500,000	350,000	589,821
Penalties & Interest	450,000	450,000	350,000	493,568
Total Taxes	38,784,523	36,352,069	36,102,069	36,651,428
Licenses and Permits	656,140	656,140	610,000	449,247
Intergovernmental	845,369	867,565	757,435	926,271
Fees of Office	4,991,185	4,931,413	4,246,625	4,712,126
Investment Earnings	300,000	300,000	450,000	263,366
Miscellaneous	977,450	9,322,539	2,446,200	3,207,389
Total Revenues	46,554,667	52,429,726	44,612,329	46,209,827
Expenditures				
Personnel	34,199,702	31,053,635	31,756,435	28,667,512
Supplies & Materials	2,752,360	2,589,676	2,511,366	2,265,145
Other Charges & Services	11,729,002	29,735,128	10,767,588	9,615,849
Capital Outlay	786,529	543,391	499,566	601,353
Transfers	386,122	1,073,998	1,067,834	1,350,836
Total Expenditures	49,853,715	64,995,828	46,602,789	42,500,695
**				
Excess of Revenues over Expenditures	(3,299,048)	(12,566,102)	(1,990,460)	3,709,132
Fund Balance, October 1	13,226,399	25,792,501	25,792,501	22,083,369
Fund Balance, September 30	\$ 9,927,351	\$ 13,226,399	\$ 23,802,041	\$ 25,792,501

** \$12,582,000 emergency expenditure authorized May 24, 2022 for funding of repairs and expansion of U.S. Highway 75 in Grayson County.

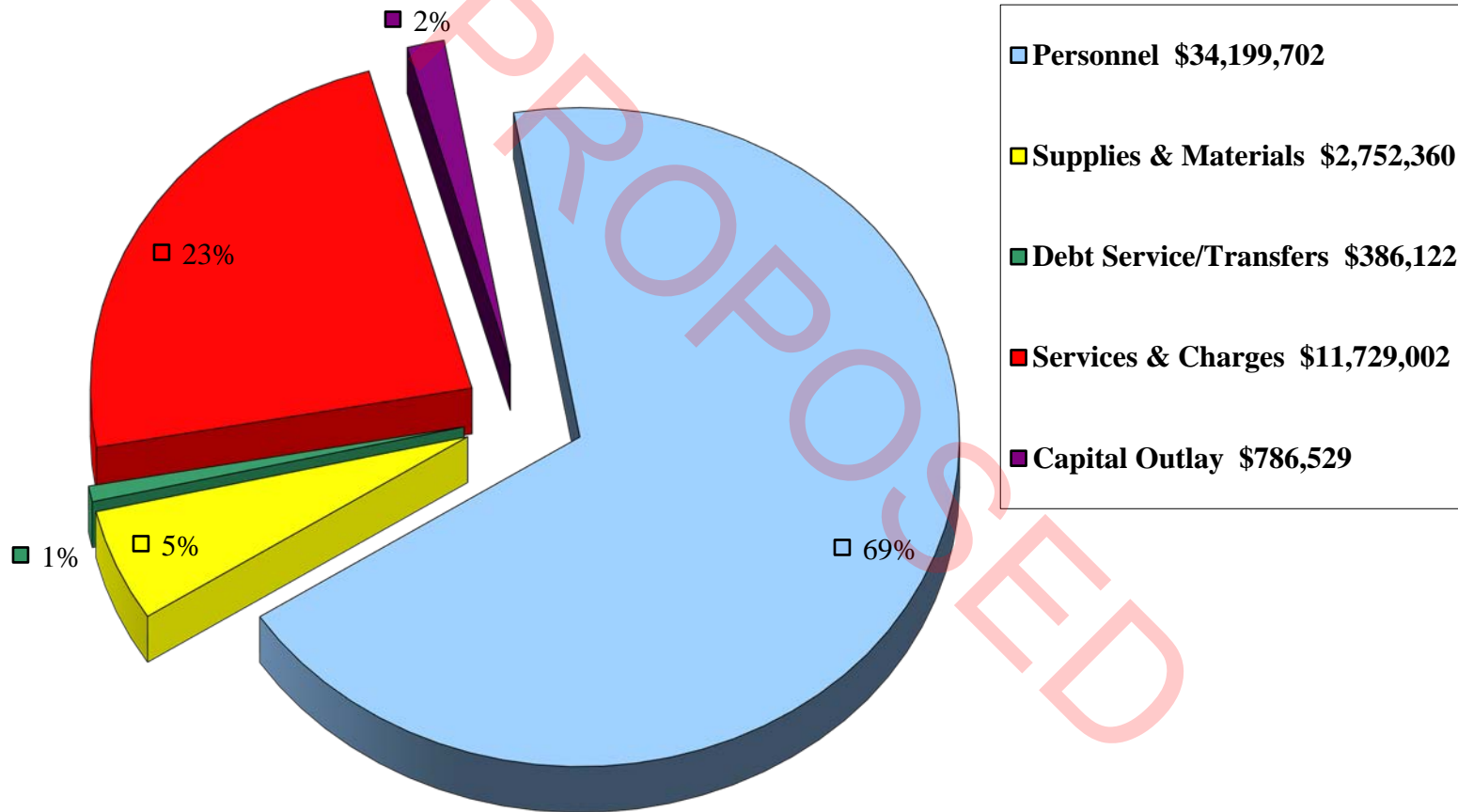
General Fund Revenue Sources - FY2023



General Fund Expenditure Budget - FY2023 By Function



General Fund Expenditure Budget - FY2023 By Cost Category



**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010-40100	CURRENT TAX COLLECTIONS	37,834,523	35,402,069	35,402,069	35,568,039
010-40150	DELINQUENT TAXES	500,000	500,000	350,000	589,821
010-40200	PENALTY & INTEREST	450,000	450,000	350,000	493,568
Total Property Taxes		38,784,523	36,352,069	36,102,069	36,651,428
010-40300	CHAPTER 19 VOTER FUNDS	30,000	30,000	30,000	30,000
010-41000	ALCOHOLIC BEVERAGES	31,000	31,000	30,000	37,512
010-41100	SEPTIC PERMIT FEES	256,000	256,000	200,000	195,770
010-41150	SEPTIC MAINTENANCE CONTRACT	135,000	135,000	150,000	118,930
010-41175	SEPTIC MISCELLANEOUS FEES	9,500	9,500	0	0
010-41350	MASS GATHERING PERMITS	0	0	0	300
010-41400	SUBDIVISION APPLICATION FEES	179,000	179,000	200,000	66,585
010-41420	DEVELOPMENT CERTIFICATE FEES	1,500	1,500	0	0
010-41430	ZONING APPLICATION FEES	2,000	2,000	0	0
010-41440	MANUFACTURED HOME DEVELOPMENT	9,700	9,700	0	0
010-41450	FLOOD PLAIN PERMITS	2,400	2,400	0	150
010-41460	GEOGRAPHIC PRINT SERVICES	40	40	0	0
Total Licenses & Permits		656,140	656,140	610,000	449,247
010-42010	PAYMENT IN LIEU OF TAXES	180,000	180,590	175,000	179,192
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	25,200	25,200	25,200	29,974
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	168,000	168,000	168,000
010-42150	INMATE HOUSING	8,000	8,000	5,000	4,987
010-42190	PRISONER TRANSPORT REVENUE	36,000	36,000	30,000	47,413
010-42250	RENTAL OF COURTHOUSE BUILDING	3,600	3,600	3,600	5,100
010-42270	SCAAP PROGRAM REIMBURSEMENT	30,000	30,000	30,000	0
010-42305	9-1-1 REIMBURSEMENTS - CITY	22,769	0	33,435	33,436
010-42325	EMERGENCY MANAGEMENT	0	18,480	20,000	71,759
010-42400	COUNTY ATTORNEY LONGEVITY	28,000	28,000	28,000	26,960
010-42450	INDIGENT DEFENSE GRANT SB7	80,000	80,852	106,000	89,984
010-42500	DATA PROCESSING CONTRACTS	8,400	8,400	8,400	8,400
010-42510	DATA ACCESS CHARGES	4,900	4,900	4,800	4,800
010-42650	UNCLAIMED CAPITAL CREDITS	88,000	88,000	100,000	88,413

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	30,000	30,000	20,000	21,998
010-42750	TITLE IV-E LEGAL SERVICES	45,000	45,000	0	0
010-43000	STATE GRANT REVENUE	87,500	87,500	0	34,294
010-43200	FEDERAL GRANT REVENUE	0	25,043	0	53,592
010-43700	INTERGOVERNMENTAL MISC REVENUE	0	0	0	57,969
Total Intergovernmental		845,369	867,565	757,435	926,271
010-44180	MEDICAL REIMBURSEMENTS	30,000	30,000	20,000	30,281
010-45000	COUNTY JUDGE PROBATE	4,000	4,000	3,000	4,041
010-45100	COUNTY SHERIFF PROBATE	24,000	24,000	20,000	23,900
010-45110	COUNTY SHERIFF CIVIL	90,000	90,000	80,000	84,293
010-45120	COUNTY SHERIFF CRIMINAL	12,000	12,000	15,000	12,026
010-45130	COUNTY SHERIFF WORK RELEASE	2,500	2,500	2,000	1,010
010-45135	COUNTY SHERIFF TRANSPORT FEES	15,000	15,000	20,000	20,965
010-45150	SOCIAL SECURITY S.O. INCENTIVE	20,000	20,000	20,000	14,600
010-45200	COUNTY ATTORNEY CRIMINAL	11,000	11,000	14,000	9,275
010-45210	BOND FORFEITURES	0	0	100,000	0
010-45230	DISTRICT ATTORNEY ADMIN FEE	20	20	200	34
010-45305	COUNTY CLERK PROBATE	32,000	32,000	20,000	29,992
010-45310	COUNTY CLERK MENTAL HRG. FEES	74,000	74,000	100,000	101,080
010-45315	COUNTY CLERK CIVIL	28,000	28,000	28,000	25,433
010-45320	COUNTY CLERK CRIMINAL	26,000	26,000	28,000	20,998
010-45330	COUNTY CLERK RECORDING	1,200,000	1,200,000	900,000	1,198,523
010-45340	COUNTY CLERK CERTIFIED COPIES	90,000	90,000	70,000	83,731
010-45345	INDIGENT ATTORNEY FEE	58,000	58,000	65,000	71,977
010-45347	INTERPRETER FEES	200	195	500	175
010-45350	COUNTY CLERK JURY	12,000	9,000	700	837
010-45355	COUNTY CLERK ADMIN FEE	4,000	4,000	6,500	3,885
010-45360	COUNTY CLERK MISCELLANEOUS	500	500	1,500	682
010-45361	COUNTY CLERK RESEARCH TX FEE	500	500	100	136

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010-45365	COUNTY CLERK ATTORNEY FEE	0	6,750	20,000	26,100
010-45375	COUNTY COURT JUDICIAL SUPPORT	20	20	300	45
010-45500	TAX ASSESSOR FEES	175,000	175,000	175,000	174,645
010-45510	TAX ASSESSOR TAX CERTIFICATES	70,000	70,000	70,000	78,720
010-45530	TAX ASSESSOR VEHICLE REG.	2,050,000	2,000,000	1,650,000	1,740,022
010-45550	TAX ASSESSOR CERT. OF TITLE	175,000	175,000	175,000	189,555
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,500	1,500	1,000	1,320
010-45570	TAX ASSESSOR MISCELLANEOUS	5,500	5,500	5,000	5,460
010-45580	TAX ASSESSOR BOAT REGISTRATION	75,000	75,000	60,000	83,668
010-45620	DISTRICT CLERK FILING	170,000	160,000	170,000	182,068
010-45625	DISTRICT CLERK CERT. COPIES	20,000	18,000	18,000	17,235
010-45640	DISTRICT CLERK JURY FEES	9,000	9,000	6,000	7,011
010-45645	DISTRICT CLERK ATTORNEY FEE	300	300	200	200
010-45650	DISTRICT CLERK \$2 ADMIN FEE	9,000	9,000	11,000	11,564
010-45655	DISTRICT CT JUDICIAL SUPPORT	150	138	400	338
010-45660	DISTRICT CLERK MISCELLANEOUS	25	500	25	175
010-45661	DISTRICT CLERK RESEARCH TX FEE	600	600	300	285
010-45665	DISTRICT CLERK PASSPORT FEES	100,000	100,000	60,000	81,340
010-45666	DISTRICT CLERK PASSPORT PHOTOS	35,000	35,000	16,000	19,970
010-46005	JUSTICE OF THE PEACE CIVIL FEE	70,000	70,000	65,000	77,404
010-46010	JUSTICE OF THE PEACE ADMIN.	12,000	12,000	18,000	13,801
010-46015	JUST. OF THE PEACE ARREST FEES	8,000	6,000	10,000	11,975
010-46025	JUST. OF THE PEACE JURY FEES	700	720	400	550
010-46035	JUSTICE OF THE PEACE \$2 ADMIN	5,500	5,500	8,000	6,994
010-46060	JUSTICE CT JUDICIAL SUPPORT	170	170	500	270
010-46200	CONSTABLE FEES	195,000	195,000	137,000	151,798
010-46900	COUNTY TREASURER FEES	40,000	40,000	40,000	54,306
010-46950	FISCAL SERVICE FEES	30,000	30,000	15,000	37,433
Total Fees of Office		4,991,185	4,931,413	4,246,625	4,712,126

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010-49000	INVESTMENT EARNINGS	300,000	300,000	450,000	263,366
	Total Investment Earnings	<u>300,000</u>	<u>300,000</u>	<u>450,000</u>	<u>263,366</u>
010-49500	SALE OF FIXED ASSETS	150	150	5,000	1,475
010-49510	MISCELLANEOUS SALES	300	300	200	789
010-49520	ELECTION REIMBURSEMENTS	84,000	69,000	69,000	126,160
010-49550	BINGO	7,000	7,000	10,000	7,639
010-49600	DONATIONS	205,000	230,000	205,000	236,325
010-49700	RETURN CHECK FEES	2,000	2,000	2,000	1,796
010-49750	MIXED DRINK TAX	320,000	315,000	200,000	260,648
010-49760	JAIL PHONE COMMISSION	50,000	56,000	100,000	108,404
010-49900	INSURANCE PROCEEDS	5,000	5,000	10,000	29,250
010-49910	UNCLAIMED PROPERTY PROCEEDS	10,000	26,107	3,000	8,571
010-49930	WELLNESS INCENTIVE PAYMENTS	0	90	0	0
010-49950	MISCELLANEOUS REVENUE	10,000	10,000	20,000	8,436
010-49955	CASH OVER/SHORT	0	1,892	0	(466)
	Total Miscellaneous Revenue	<u>693,450</u>	<u>722,539</u>	<u>624,200</u>	<u>789,027</u>
010-49960	TRANSFER IN/CASH MATCH	284,000	600,000	600,000	649,166
010-49965	TRANSFER IN/CASH MATCH	0	8,000,000	1,222,000	1,769,196
	Total Other Financing Sources	<u>284,000</u>	<u>8,600,000</u>	<u>1,822,000</u>	<u>2,418,362</u>
	Total General Fund Revenues	<u><u>46,554,667</u></u>	<u><u>52,429,726</u></u>	<u><u>44,612,329</u></u>	<u><u>46,209,827</u></u>

GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget

DEPT 400: COUNTY JUDGE

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010400-51010	ELECTED OFFICIAL SALARIES	139,659	132,142	132,142	128,960
010400-51030	PERSONNEL SALARIES	49,900	32,158	32,158	43,332
010400-52010	SOCIAL SECURITY TAXES	13,616	13,520	13,520	13,528
010400-52020	GROUP HEALTH INSURANCE	22,680	22,592	22,592	20,511
010400-52030	RETIREMENT	18,451	18,701	18,701	19,203
010400-52031	457 DEFERRED COMP EXPENSE	4,403	3,813	3,813	6,355
010400-52040	UNEMPLOYMENT INSURANCE	125	108	108	69
010400-52050	WORKERS COMPENSATION	332	420	420	418
Total Personnel		<u>249,166</u>	<u>223,454</u>	<u>223,454</u>	<u>232,376</u>
010400-53100	OFFICE SUPPLIES	3,500	1,200	1,200	733
010400-53200	POSTAGE	2,500	2,500	2,500	2,678
010400-53300	OPERATING EXPENSES	2,000	3,500	3,500	3,065
Total Supplies & Materials		<u>8,000</u>	<u>7,200</u>	<u>7,200</u>	<u>6,476</u>
010400-54030	TRAINING & EDUCATION	12,000	12,000	12,000	3,336
010400-54080	LOCAL TRAVEL	1,000	2,500	2,500	387
010400-54200	PRINTING	1,500	1,500	1,500	1,012
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	22,000	22,000	22,000	19,205
010400-54520	TELEPHONE	2,000	3,500	3,500	1,567
Total Other Charges & Services		<u>38,500</u>	<u>41,500</u>	<u>41,500</u>	<u>25,507</u>
010400-55300	OFFICE FURNITURE	5,000	0	0	0
Total Capital Outlay		<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u><u>300,666</u></u>	<u><u>272,154</u></u>	<u><u>272,154</u></u>	<u><u>264,359</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010401-51010	ELECTED OFFICIAL SALARIES	216,136	201,972	201,972	195,774
010401-51030	PERSONNEL SALARIES	42,000	0	0	0
010401-52010	SOCIAL SECURITY TAXES	18,714	14,512	14,512	14,885
010401-52020	GROUP HEALTH INSURANCE	40,176	27,565	27,565	25,031
010401-52030	RETIREMENT	25,445	21,065	21,065	20,899
010401-52031	457 DEFERRED COMP EXPENSE	9,286	13,630	13,630	13,215
010401-52040	UNEMPLOYMENT INSURANCE	88	0	0	0
010401-52050	WORKERS COMPENSATION	433	452	452	443
Total Personnel		352,278	279,196	279,196	270,247
010401-53100	OFFICE SUPPLIES	0	700	700	0
010401-53200	POSTAGE	100	100	100	1
010401-53300	OPERATING EXPENSES	38,000	30,000	30,000	14,180
Total Supplies & Materials		38,100	30,800	30,800	14,181
010401-54000	PROFESSIONAL SERVICES	98,750	98,750	98,750	3,035
010401-54030	TRAINING & EDUCATION	20,000	7,500	7,500	3,438
010401-54070	LAKE RAY ROBERTS EXPENDITURES	0	1,300	1,300	0
010401-54490	MISCELLANEOUS	13,000	13,000	13,000	11,346
010401-54520	TELEPHONE	0	50	50	0
010401-54970	CONTINGENCY	100,000	40,000	100,000	62,598
Total Other Charges & Services		231,750	160,600	220,600	80,417
Total Expenditures		622,128	470,596	530,596	364,845

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 403: COUNTY CLERK

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010403-51010	ELECTED OFFICIAL SALARIES	90,116	84,216	84,216	79,903
010403-51030	PERSONNEL SALARIES	625,507	491,027	541,027	466,411
010403-52010	SOCIAL SECURITY TAXES	53,391	46,388	46,388	40,608
010403-52020	GROUP HEALTH INSURANCE	181,440	154,440	154,440	120,590
010403-52030	RETIREMENT	67,693	62,018	62,018	55,549
010403-52031	457 DEFERRED COMP EXPENSE	10,334	9,536	9,536	9,154
010403-52040	UNEMPLOYMENT INSURANCE	1,300	1,054	1,054	571
010403-52050	WORKERS COMPENSATION	1,185	1,401	1,401	1,238
Total Personnel		1,030,966	850,080	900,080	774,024
010403-53100	OFFICE SUPPLIES	8,000	8,000	8,000	9,240
010403-53200	POSTAGE	5,500	5,500	5,500	4,002
010403-53300	OPERATING EXPENSES	8,000	9,000	9,000	5,705
010403-53750	SMALL EQUIPMENT	0	2,000	2,000	635
Total Supplies & Materials		21,500	24,500	24,500	19,582
010403-54030	TRAINING & EDUCATION	1,000	5,000	5,000	2,917
010403-54080	LOCAL TRAVEL	200	200	200	0
010403-54200	PRINTING	0	15,000	15,000	15,079
010403-54520	TELEPHONE	500	1,000	1,000	231
010403-54550	REPAIRS & MAINTENANCE	500	500	500	936
010403-54600	EQUIPMENT RENTAL	7,000	8,000	8,000	5,916
Total Other Charges & Services		9,200	29,700	29,700	25,079
Total Expenditures		1,061,666	904,280	954,280	818,685

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

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010405-51030	PERSONNEL SALARIES	461,035	414,191	434,191	371,486
010405-52010	SOCIAL SECURITY TAXES	32,598	32,312	32,312	27,824
010405-52020	GROUP HEALTH INSURANCE	99,680	95,040	95,040	67,354
010405-52030	RETIREMENT	44,928	46,520	46,520	40,123
010405-52031	457 DEFERRED COMP EXPENSE	15,514	18,643	18,643	16,567
010405-52040	UNEMPLOYMENT INSURANCE	1,031	892	892	469
010405-52050	WORKERS COMPENSATION	878	1,052	1,052	892
Total Personnel		655,664	608,650	628,650	524,715
010405-53100	OFFICE SUPPLIES	1,000	1,000	1,000	2,833
010405-53200	POSTAGE	250	250	250	9
010405-53300	OPERATING EXPENSES	10,000	10,000	10,000	5,423
010405-53560	GAS & OIL	2,000	0	0	0
010405-53585	VEHICLE MAINTENANCE	1,000	0	0	0
010405-53750	SMALL EQUIPMENT	220,000	236,958	213,000	98,959
Total Supplies & Materials		234,250	248,208	224,250	107,224
010405-54020	COMPUTER SERVICES	1,205,900	1,081,825	1,067,525	930,226
010405-54030	TRAINING & EDUCATION	40,000	30,000	40,000	6,620
010405-54080	LOCAL TRAVEL	4,000	6,000	6,000	2,621
010405-54200	PRINTING	100	100	100	0
010405-54520	TELEPHONE	15,000	15,000	15,000	15,971
010405-54530	LEASED LINES	98,000	98,000	98,000	94,080
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	0
Total Other Charges & Services		1,365,000	1,232,925	1,228,625	1,049,518
010405-55200	EQUIPMENT	21,565	18,825	0	36,786
Total Capital Outlay		21,565	18,825	0	36,786
Total Expenditures		2,276,479	2,108,608	2,081,525	1,718,243

**GRAYSON COUNTY, TEXAS
GENERAL FUND
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DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010406-51030	PERSONNEL SALARIES	202,599	181,165	181,165	171,357
010406-52010	SOCIAL SECURITY TAXES	14,466	12,857	12,857	13,000
010406-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	32,400
010406-52030	RETIREMENT	19,272	18,081	18,081	17,911
010406-52031	457 DEFERRED COMP EXPENSE	4,168	3,901	3,901	3,784
010406-52040	UNEMPLOYMENT INSURANCE	419	354	354	215
010406-52050	WORKERS COMPENSATION	333	406	406	397
Total Personnel		280,137	252,404	252,404	239,064
010406-53100	OFFICE SUPPLIES	3,000	2,000	2,000	2,037
010406-53200	POSTAGE	1,000	1,000	1,000	441
010406-53300	OPERATING EXPENSES	2,000	1,000	1,000	1,006
010406-53750	SMALL EQUIPMENT	4,500	0	0	0
Total Supplies & Materials		10,500	4,000	4,000	3,484
010406-54030	TRAINING & EDUCATION	1,500	1,500	1,500	0
010406-54080	LOCAL TRAVEL	100	100	100	0
010406-54180	ADVERTISING	250	1,500	1,500	0
010406-54520	TELEPHONE	400	400	400	241
010406-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	975
Total Other Charges & Services		3,250	4,500	4,500	1,216
Total Expenditures		293,887	260,904	260,904	243,764

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DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010407-53100	OFFICE SUPPLIES	0	1,000	1,000	0
010407-53300	OPERATING EXPENSES	200	200	200	195
010407-53750	SMALL EQUIPMENT	3,500	0	0	2,388
	Total Supplies & Materials	<u>3,700</u>	<u>1,200</u>	<u>1,200</u>	<u>2,583</u>
010407-54000	PROFESSIONAL SERVICES	75,000	19,760,000	50,000	66,132
010407-54300	LIABILITY & CASUALTY INSURANCE	515,000	450,000	450,000	465,384
010407-54310	BOND PREMIUMS	17,500	15,500	15,500	10,470
010407-54330	APPRAISAL COSTS	979,443	848,775	848,775	784,423
010407-54490	MISCELLANEOUS	6,000	6,000	6,000	4,740
010407-54510	TELEPHONE LINES	35,000	35,000	35,000	33,948
010407-54550	REPAIRS & MAINTENANCE	6,000	0	0	0
010407-54600	EQUIPMENT RENTAL	16,000	16,000	16,000	15,746
010407-54900	CREDIT CARD PROCESSING FEES	0	100	100	0
	Total Other Charges & Services	<u>1,649,943</u>	<u>21,131,375</u>	<u>1,421,375</u>	<u>1,380,843</u>
	Total Expenditures	<u><u>1,653,643</u></u>	<u><u>21,132,575</u></u>	<u><u>1,422,575</u></u>	<u><u>1,383,426</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010410-52020	GROUP HEALTH INSURANCE	0	(200,000)	0	(130,791)
010410-52023	RETIREE INSURANCE	260,000	245,000	310,000	249,824
010410-52025	EMPLOYEE ASSISTANCE	13,000	12,320	12,320	11,611
010410-52035	WELLNESS PROGRAM EXPENSES	10,250	9,415	9,415	8,642
010410-52040	UNEMPLOYMENT INSURANCE	0	10,000	10,000	(7,248)
010410-52045	AIR AMBULANCE EXPENSE	13,000	13,000	13,000	12,890
010410-52050	WORKERS COMPENSATION	0	0	0	(9,977)
010410-52055	DENTAL BENEFITS	0	0	0	(446)
Total Personnel		<u>296,250</u>	<u>89,735</u>	<u>354,735</u>	<u>134,505</u>
Total Expenditures		<u>296,250</u>	<u>89,735</u>	<u>354,735</u>	<u>134,505</u>

**GRAYSON COUNTY, TEXAS
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DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010420-51030	PERSONNEL SALARIES	501,811	468,956	468,956	454,284
010420-52010	SOCIAL SECURITY TAXES	35,405	33,662	33,662	34,037
010420-52020	GROUP HEALTH INSURANCE	90,720	83,160	83,160	75,600
010420-52030	RETIREMENT	49,389	48,040	48,040	47,635
010420-52031	457 DEFERRED COMP EXPENSE	27,543	22,750	22,750	22,051
010420-52040	UNEMPLOYMENT INSURANCE	1,054	915	915	556
010420-52050	WORKERS COMPENSATION	840	1,050	1,050	1,030
Total Personnel		<u>706,762</u>	<u>658,533</u>	<u>658,533</u>	<u>635,193</u>
010420-53100	OFFICE SUPPLIES	3,000	2,000	2,000	1,994
010420-53200	POSTAGE	450	350	350	102
010420-53300	OPERATING EXPENSES	2,000	2,000	2,000	1,208
010420-53750	SMALL EQUIPMENT	1,000	1,000	1,000	382
Total Supplies & Materials		<u>6,450</u>	<u>5,350</u>	<u>5,350</u>	<u>3,686</u>
010420-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,240
010420-54080	LOCAL TRAVEL	150	100	100	85
010420-54200	PRINTING	1,700	700	700	0
010420-54520	TELEPHONE	500	400	400	411
Total Other Charges & Services		<u>7,350</u>	<u>6,200</u>	<u>6,200</u>	<u>1,736</u>
Total Expenditures		<u><u>720,562</u></u>	<u><u>670,083</u></u>	<u><u>670,083</u></u>	<u><u>640,615</u></u>

**GRAYSON COUNTY, TEXAS
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DEPT 425: COUNTY TREASURER

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010425-51010	ELECTED OFFICIAL SALARIES	89,876	83,976	83,976	81,401
010425-51030	PERSONNEL SALARIES	94,045	87,843	87,843	85,057
010425-52010	SOCIAL SECURITY TAXES	13,758	12,486	12,486	12,603
010425-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	32,400
010425-52030	RETIREMENT	17,990	17,598	17,598	17,451
010425-52031	457 DEFERRED COMP EXPENSE	8,889	8,303	8,303	8,046
010425-52040	UNEMPLOYMENT INSURANCE	198	171	171	104
010425-52050	WORKERS COMPENSATION	307	385	385	377
Total Personnel		<u>263,943</u>	<u>246,402</u>	<u>246,402</u>	<u>237,439</u>
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	1,217
010425-53200	POSTAGE	2,500	2,500	2,500	2,007
010425-53300	OPERATING EXPENSES	600	600	600	687
010425-53750	SMALL EQUIPMENT	0	1,500	1,500	0
Total Supplies & Materials		<u>5,300</u>	<u>6,800</u>	<u>6,800</u>	<u>3,911</u>
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	4,572
010425-54080	LOCAL TRAVEL	400	400	400	0
010425-54200	PRINTING	1,000	750	750	435
010425-54520	TELEPHONE	800	400	400	229
010425-54600	EQUIPMENT RENTAL	1,100	1,100	1,100	648
Total Other Charges & Services		<u>8,800</u>	<u>8,150</u>	<u>8,150</u>	<u>5,884</u>
Total Expenditures		<u><u>278,043</u></u>	<u><u>261,352</u></u>	<u><u>261,352</u></u>	<u><u>247,234</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 430: PURCHASING AGENT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010430-51030	PERSONNEL SALARIES	138,700	129,625	129,625	124,965
010430-52010	SOCIAL SECURITY TAXES	9,893	8,901	8,901	8,615
010430-52020	GROUP HEALTH INSURANCE	25,920	23,760	23,760	21,600
010430-52030	RETIREMENT	13,075	12,665	12,665	12,497
010430-52031	457 DEFERRED COMP EXPENSE	1,439	0	0	0
010430-52040	UNEMPLOYMENT INSURANCE	297	252	252	153
010430-52050	WORKERS COMPENSATION	236	290	290	283
Total Personnel		189,560	175,493	175,493	168,113
010430-53100	OFFICE SUPPLIES	1,500	600	600	1,249
010430-53200	POSTAGE	300	100	100	27
010430-53300	OPERATING EXPENSES	2,000	1,500	1,500	904
010430-53750	SMALL EQUIPMENT	0	2,000	2,000	2,221
Total Supplies & Materials		3,800	4,200	4,200	4,401
010430-54030	TRAINING & EDUCATION	10,000	4,500	4,500	1,965
010430-54080	LOCAL TRAVEL	500	500	500	17
010430-54180	ADVERTISING	4,000	1,500	1,500	1,433
010430-54200	PRINTING	300	100	100	0
010430-54490	MISCELLANEOUS	250	250	250	103
010430-54520	TELEPHONE	1,000	1,000	1,000	444
010430-54550	REPAIRS & MAINTENANCE	200	200	200	0
010430-54600	EQUIPMENT RENTAL	1,700	1,700	1,700	1,094
Total Other Charges & Services		17,950	9,750	9,750	5,056
Total Expenditures		211,310	189,443	189,443	177,570

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 440: TAX COLLECTION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010440-51010	ELECTED OFFICIAL SALARIES	89,876	83,976	83,976	81,392
010440-51030	PERSONNEL SALARIES	554,436	417,681	417,681	396,703
010440-51080	PART-TIME	27,038	23,771	23,771	20,784
010440-52010	SOCIAL SECURITY TAXES	48,559	37,993	37,993	37,688
010440-52020	GROUP HEALTH INSURANCE	149,040	112,860	112,860	102,127
010440-52030	RETIREMENT	65,747	53,940	53,940	52,410
010440-52031	457 DEFERRED COMP EXPENSE	33,324	26,676	26,676	25,236
010440-52040	UNEMPLOYMENT INSURANCE	1,223	861	861	511
010440-52050	WORKERS COMPENSATION	1,123	1,175	1,175	1,130
Total Personnel		970,366	758,933	758,933	717,981
010440-53100	OFFICE SUPPLIES	5,500	5,000	5,000	4,842
010440-53200	POSTAGE	50,000	50,000	50,000	41,173
010440-53300	OPERATING EXPENSES	3,500	3,500	3,500	1,960
010440-53750	SMALL EQUIPMENT	0	1,000	1,000	0
Total Supplies & Materials		59,000	59,500	59,500	47,975
010440-54020	COMPUTER SERVICES	25,000	9,700	9,700	0
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	7,445
010440-54080	LOCAL TRAVEL	4,000	4,000	4,000	3,483
010440-54200	PRINTING	30,000	30,000	30,000	21,370
010440-54490	MISCELLANEOUS	700	700	700	247
010440-54520	TELEPHONE	2,200	2,200	2,200	1,896
010440-54550	REPAIRS & MAINTENANCE	700	700	700	0
010440-54600	EQUIPMENT RENTAL	2,500	2,500	2,500	1,871
Total Other Charges & Services		72,600	57,300	57,300	36,312
010440-55200	EQUIPMENT	0	0	0	168,074
Total Capital Outlay		0	0	0	168,074
Total Expenditures		1,101,966	875,733	875,733	970,342

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010445-51030	PERSONNEL SALARIES	483,746	503,268	533,268	411,026
010445-52010	SOCIAL SECURITY TAXES	35,763	37,557	37,557	33,105
010445-52020	GROUP HEALTH INSURANCE	136,080	136,620	136,620	107,574
010445-52030	RETIREMENT	46,265	53,740	53,740	46,065
010445-52031	457 DEFERRED COMP EXPENSE	12,106	16,776	16,776	12,268
010445-52040	UNEMPLOYMENT INSURANCE	1,014	1,040	1,040	542
010445-52050	WORKERS COMPENSATION	808	1,194	1,194	1,007
Total Personnel		<u>715,782</u>	<u>750,195</u>	<u>780,195</u>	<u>611,587</u>
010445-53100	OFFICE SUPPLIES	5,500	5,000	5,000	6,659
010445-53200	POSTAGE	10,000	10,000	10,000	12,755
010445-53300	OPERATING EXPENSES	7,000	6,500	6,500	3,276
010445-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>22,500</u>	<u>21,500</u>	<u>21,500</u>	<u>22,690</u>
010445-54030	TRAINING & EDUCATION	2,500	2,500	2,500	2,562
010445-54080	LOCAL TRAVEL	3,000	3,000	3,000	1,896
010445-54200	PRINTING	2,000	2,000	2,000	339
010445-54520	TELEPHONE	3,500	3,500	3,500	2,991
010445-54550	REPAIRS & MAINTENANCE	1,500	1,500	1,500	1,117
010445-54600	EQUIPMENT RENTAL	2,500	2,500	2,500	798
Total Other Charges & Services		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>9,703</u>
Total Expenditures		<u><u>753,282</u></u>	<u><u>786,695</u></u>	<u><u>816,695</u></u>	<u><u>643,980</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010450-51030	PERSONNEL SALARIES	347,766	323,663	323,663	275,799
010450-51080	PART-TIME	23,811	18,419	18,419	30,655
010450-52010	SOCIAL SECURITY TAXES	28,725	26,771	26,771	25,515
010450-52020	GROUP HEALTH INSURANCE	90,720	83,160	83,160	64,505
010450-52030	RETIREMENT	38,474	37,324	37,324	33,710
010450-52031	457 DEFERRED COMP EXPENSE	20,759	19,189	19,189	18,426
010450-52040	UNEMPLOYMENT INSURANCE	821	707	707	407
010450-52050	WORKERS COMPENSATION	7,391	8,952	8,952	8,314
Total Personnel		558,467	518,185	518,185	457,331
010450-53300	OPERATING EXPENSES	2,750	2,500	2,500	2,500
010450-53350	JANITORIAL SUPPLIES	880	800	800	513
010450-53560	GAS & OIL	9,900	9,000	9,000	9,317
010450-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		14,530	13,300	13,300	12,330
010450-54030	TRAINING & EDUCATION	1,000	1,000	1,000	492
010450-54520	TELEPHONE	3,080	2,800	2,800	3,631
010450-54540	UTILITIES	341,000	310,000	310,000	303,247
010450-54550	REPAIRS & MAINTENANCE	104,000	141,943	140,000	139,042
010450-54555	CASUALTY LOSS REPAIRS	10,000	10,000	10,000	12,516
010450-54620	SERVICE CONTRACTS	242,000	220,000	220,000	208,822
Total Other Charges & Services		701,080	685,743	683,800	667,750
010450-55100	IMPROVEMENTS	80,000	145,000	145,000	54,507
010450-55200	EQUIPMENT	0	0	0	8,548
010450-55250	VEHICLES	40,500	0	0	0
Total Capital Outlay		120,500	145,000	145,000	63,055
Total Expenditures		1,394,577	1,362,228	1,360,285	1,200,466

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 460: ELECTIONS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010460-51030	PERSONNEL SALARIES	176,081	128,984	128,984	117,135
010460-51080	PART-TIME	185,000	210,000	210,000	166,485
010460-52010	SOCIAL SECURITY TAXES	24,958	21,522	21,522	16,136
010460-52020	GROUP HEALTH INSURANCE	51,840	35,640	35,640	26,134
010460-52030	RETIREMENT	16,545	12,715	12,715	11,985
010460-52031	457 DEFERRED COMP EXPENSE	1,247	1,165	1,165	2,059
010460-52040	UNEMPLOYMENT INSURANCE	758	662	662	420
010460-52050	WORKERS COMPENSATION	602	758	758	699
Total Personnel		<u>457,031</u>	<u>411,446</u>	<u>411,446</u>	<u>341,053</u>
010460-53100	OFFICE SUPPLIES	5,000	5,000	5,000	2,059
010460-53200	POSTAGE	40,000	40,000	40,000	11,268
010460-53300	OPERATING EXPENSES	15,000	10,000	10,000	7,417
010460-53750	SMALL EQUIPMENT	500	0	0	0
Total Supplies & Materials		<u>60,500</u>	<u>55,000</u>	<u>55,000</u>	<u>20,744</u>
010460-54020	COMPUTER SERVICES	50,000	50,000	50,000	59,410
010460-54030	TRAINING & EDUCATION	7,000	5,000	5,000	4,095
010460-54080	LOCAL TRAVEL	1,000	800	800	395
010460-54200	PRINTING	30,000	30,000	30,000	15,038
010460-54550	REPAIRS & MAINTENANCE	90,000	79,000	79,000	15,665
010460-54600	EQUIPMENT RENTAL	4,000	2,200	2,200	2,456
010460-54610	PROPERTY RENTAL	2,000	1,500	1,500	100
Total Other Charges & Services		<u>184,000</u>	<u>168,500</u>	<u>168,500</u>	<u>97,159</u>
Total Expenditures		<u><u>701,531</u></u>	<u><u>634,946</u></u>	<u><u>634,946</u></u>	<u><u>458,956</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010465-53300	OPERATING EXPENDITURES	30,000	30,000	30,000	30,590
	Total Supplies & Materials	30,000	30,000	30,000	30,590
	Total Expenditures	30,000	30,000	30,000	30,590

PROPOSED

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010501-51010	ELECTED OFFICIAL SALARIES	192,150	196,443	196,443	190,530
010501-51030	PERSONNEL SALARIES	265,371	221,074	166,074	161,543
010501-51080	PART-TIME	5,500	5,175	5,175	0
010501-52010	SOCIAL SECURITY TAXES	31,114	28,125	23,725	23,603
010501-52020	GROUP HEALTH INSURANCE	64,800	59,520	47,520	43,200
010501-52030	RETIREMENT	44,250	42,758	37,058	36,838
010501-52031	457 DEFERRED COMP EXPENSE	16,754	16,799	16,799	16,291
010501-52040	UNEMPLOYMENT INSURANCE	558	423	323	198
010501-52050	WORKERS COMPENSATION	765	1,612	812	798
Total Personnel		621,262	571,929	493,929	473,001
010501-53100	OFFICE SUPPLIES	1,500	3,000	1,000	741
010501-53200	POSTAGE	500	1,000	1,000	295
010501-53300	OPERATING EXPENSES	15,000	10,000	10,000	14,754
010501-53750	SMALL EQUIPMENT	1,000	5,000	1,000	0
Total Supplies & Materials		18,000	19,000	13,000	15,790
010501-54030	TRAINING & EDUCATION	5,000	4,600	1,600	370
010501-54200	PRINTING	500	500	500	0
010501-54247	INTERPRETERS	5,000	5,000	5,000	2,583
010501-54250	APPOINTED LEGAL COUNSEL	130,000	90,000	130,000	53,804
010501-54260	CIVIL APPOINTMENTS & COSTS	79,000	79,000	79,000	88,221
010501-54270	OTHER CIVIL COURT COSTS	15,000	12,500	22,500	5,826
010501-54520	TELEPHONE	600	500	0	0
Total Other Charges & Services		235,100	192,100	238,600	150,804
Total Expenditures		874,362	783,029	745,529	639,595

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010502-51010	ELECTED OFFICIAL SALARIES	164,851	196,443	196,443	190,530
010502-51030	PERSONNEL SALARIES	172,572	120,032	120,032	116,432
010502-51080	PART-TIME	5,500	5,175	5,175	162
010502-52010	SOCIAL SECURITY TAXES	23,806	20,040	20,040	20,139
010502-52020	GROUP HEALTH INSURANCE	35,640	35,640	35,640	32,400
010502-52030	RETIREMENT	33,356	32,775	32,775	32,407
010502-52031	457 DEFERRED COMP EXPENSE	11,743	18,994	18,994	16,937
010502-52040	UNEMPLOYMENT INSURANCE	363	235	235	142
010502-52050	WORKERS COMPENSATION	564	708	708	696
Total Personnel		448,395	430,042	430,042	409,845
010502-53100	OFFICE SUPPLIES	850	850	850	340
010502-53200	POSTAGE	500	500	500	226
010502-53300	OPERATING EXPENSES	15,000	15,000	15,000	14,217
010502-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		17,350	17,350	17,350	14,783
010502-54030	TRAINING & EDUCATION	1,500	1,500	1,500	546
010502-54200	PRINTING	500	500	500	0
010502-54247	INTERPRETERS	7,500	7,500	7,500	2,940
010502-54250	APPOINTED LEGAL COUNSEL	130,000	90,000	130,000	47,728
010502-54260	CIVIL APPOINTMENTS & COSTS	50,000	40,000	50,000	55,150
Total Other Charges & Services		189,500	139,500	189,500	106,364
Total Expenditures		655,245	586,892	636,892	530,992

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010505-51030	PERSONNEL SALARIES	267,136	239,700	239,700	228,226
010505-51080	PART-TIME	34,969	32,681	32,681	7,629
010505-52010	SOCIAL SECURITY TAXES	21,200	19,362	19,362	17,014
010505-52020	GROUP HEALTH INSURANCE	51,840	47,520	47,520	43,200
010505-52030	RETIREMENT	28,943	27,259	27,259	23,908
010505-52031	457 DEFERRED COMP EXPENSE	8,107	6,597	6,597	6,489
010505-52040	UNEMPLOYMENT INSURANCE	629	529	529	289
010505-52050	WORKERS COMPENSATION	502	608	608	535
Total Personnel		413,326	374,256	374,256	327,290
010505-53100	OFFICE SUPPLIES	1,500	1,500	1,500	1,018
010505-53200	POSTAGE	400	400	400	218
010505-53300	OPERATING EXPENSES	18,000	14,000	14,000	14,815
010505-53750	SMALL EQUIPMENT	1,500	1,500	1,500	0
Total Supplies & Materials		21,400	17,400	17,400	16,051
010505-54030	TRAINING & EDUCATION	1,500	1,500	1,500	1,147
010505-54200	PRINTING	1,000	800	800	825
010505-54247	INTERPRETERS	10,000	15,000	15,000	4,960
010505-54250	APPOINTED LEGAL COUNSEL	262,000	242,000	262,000	229,566
010505-54260	CIVIL APPOINTMENTS & COSTS	7,000	7,000	7,000	0
010505-54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	79
010505-54270	OTHER CIVIL COURT COSTS	6,000	7,000	7,000	3,725
010505-54280	CPS APPOINTMENTS	100,000	70,000	100,000	88,754
010505-54490	MISCELLANEOUS	3,500	2,850	2,850	2,683
010505-54520	TELEPHONE	50	50	50	0
010505-54600	EQUIPMENT RENTAL	3,000	2,000	2,000	2,043
Total Other Charges & Services		395,050	349,200	399,200	333,782
Total Expenditures		829,776	740,856	790,856	677,123

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010506-51030	PERSONNEL SALARIES	215,032	196,698	196,698	190,621
010506-51080	PART-TIME	8,860	8,280	8,280	5,741
010506-52010	SOCIAL SECURITY TAXES	15,870	13,791	13,791	14,408
010506-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	29,700
010506-52030	RETIREMENT	20,746	19,884	19,884	20,175
010506-52031	457 DEFERRED COMP EXPENSE	7,329	6,815	6,815	6,738
010506-52040	UNEMPLOYMENT INSURANCE	466	383	383	240
010506-52050	WORKERS COMPENSATION	370	440	440	445
Total Personnel		<u>307,553</u>	<u>281,931</u>	<u>281,931</u>	<u>268,068</u>
010506-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,443
010506-53200	POSTAGE	400	400	400	381
010506-53300	OPERATING EXPENSES	3,000	2,500	2,500	2,211
010506-53750	SMALL EQUIPMENT	1,500	1,500	1,500	0
Total Supplies & Materials		<u>5,900</u>	<u>5,400</u>	<u>5,400</u>	<u>4,035</u>
010506-54030	TRAINING & EDUCATION	3,500	3,500	3,500	2,653
010506-54200	PRINTING	1,000	500	500	825
010506-54247	INTERPRETERS	8,000	8,000	8,000	1,050
010506-54250	APPOINTED LEGAL COUNSEL	210,000	190,000	210,000	200,490
010506-54260	CIVIL APPOINTMENTS & COSTS	6,000	6,000	6,000	0
010506-54270	OTHER CIVIL COURT COSTS	4,500	4,500	4,500	875
010506-54280	CPS APPOINTMENTS	72,000	73,000	73,000	58,329
010506-54490	MISCELLANEOUS	2,850	2,850	2,850	2,662
010506-54600	EQUIPMENT RENTAL	750	750	750	252
Total Other Charges & Services		<u>308,600</u>	<u>289,100</u>	<u>309,100</u>	<u>267,136</u>
Total Expenditures		<u><u>622,053</u></u>	<u><u>576,431</u></u>	<u><u>596,431</u></u>	<u><u>539,239</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010508-51030	PERSONNEL SALARIES	219,202	203,751	203,751	193,589
010508-51080	PART-TIME	5,537	5,175	5,175	6,196
010508-52010	SOCIAL SECURITY TAXES	16,493	14,870	14,870	15,103
010508-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	32,400
010508-52030	RETIREMENT	21,155	20,875	20,875	20,538
010508-52031	457 DEFERRED COMP EXPENSE	7,534	9,922	9,922	8,709
010508-52040	UNEMPLOYMENT INSURANCE	472	397	397	244
010508-52050	WORKERS COMPENSATION	375	457	457	453
Total Personnel		309,648	291,087	291,087	277,232
010508-53100	OFFICE SUPPLIES	2,000	2,000	2,000	790
010508-53200	POSTAGE	600	100	100	98
010508-53300	OPERATING EXPENSES	2,500	2,500	2,500	2,353
010508-53750	SMALL EQUIPMENT	3,000	3,000	3,000	0
Total Supplies & Materials		8,100	7,600	7,600	3,241
010508-54030	TRAINING & EDUCATION	4,000	4,000	4,000	2,373
010508-54200	PRINTING	600	600	600	0
010508-54247	INTERPRETERS	10,000	12,000	12,000	3,960
010508-54250	APPOINTED LEGAL COUNSEL	240,000	210,000	210,000	200,253
010508-54260	CIVIL APPOINTMENTS & COSTS	5,000	5,000	5,000	0
010508-54265	VISITING JUDGES TRAVEL	500	750	750	46
010508-54270	OTHER INDIGENT COURT COSTS	2,000	2,000	2,000	135
010508-54280	CPS APPOINTMENTS	85,000	70,000	70,000	98,952
010508-54490	MISCELLANEOUS	3,000	2,850	2,850	2,662
010508-54520	TELEPHONE	850	700	700	805
010508-54600	EQUIPMENT RENTAL	750	750	750	252
Total Other Charges & Services		351,700	308,650	308,650	309,438
Total Expenditures		669,448	607,337	607,337	589,911

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010511-51010	ELECTED OFFICIAL SALARIES	83,216	105,936	105,936	100,604
010511-51030	PERSONNEL SALARIES	130,262	126,782	126,782	117,353
010511-52010	SOCIAL SECURITY TAXES	14,325	16,284	16,284	15,311
010511-52020	GROUP HEALTH INSURANCE	51,840	47,520	47,520	43,200
010511-52030	RETIREMENT	20,441	20,496	20,496	20,304
010511-52031	457 DEFERRED COMP EXPENSE	5,617	5,248	5,248	5,086
010511-52040	UNEMPLOYMENT INSURANCE	273	247	247	150
010511-52050	WORKERS COMPENSATION	356	529	529	485
Total Personnel		306,330	323,042	323,042	302,493
010511-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,825
010511-53200	POSTAGE	2,000	2,000	2,000	1,374
010511-53300	OPERATING EXPENSES	500	500	500	146
Total Supplies & Materials		4,500	4,500	4,500	3,345
010511-54000	PROFESSIONAL SERVICES	52,000	52,000	52,000	48,076
010511-54030	TRAINING & EDUCATION	8,800	9,600	9,600	350
010511-54080	LOCAL TRAVEL	2,600	2,600	2,600	4,017
010511-54200	PRINTING	200	200	200	0
010511-54520	TELEPHONE	900	900	900	720
010511-54550	REPAIRS & MAINTENANCE	200	200	200	0
010511-54600	EQUIPMENT RENTAL	2,100	2,100	2,100	1,431
Total Other Charges & Services		66,800	67,600	67,600	54,594
Total Expenditures		377,630	395,142	395,142	360,432

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010512-51010	ELECTED OFFICIAL SALARIES	77,732	72,618	72,618	70,372
010512-51030	PERSONNEL SALARIES	94,623	91,454	91,454	89,228
010512-52010	SOCIAL SECURITY TAXES	12,353	11,579	11,579	11,715
010512-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	31,680
010512-52030	RETIREMENT	16,506	16,156	16,156	15,797
010512-52031	457 DEFERRED COMP EXPENSE	4,563	4,283	4,283	3,635
010512-52040	UNEMPLOYMENT INSURANCE	198	173	173	103
010512-52050	WORKERS COMPENSATION	288	361	361	370
Total Personnel		245,143	232,264	232,264	222,900
010512-53100	OFFICE SUPPLIES	4,000	4,000	4,000	2,506
010512-53200	POSTAGE	3,000	3,000	3,000	1,400
010512-53300	OPERATING EXPENSES	2,000	1,500	1,500	151
Total Supplies & Materials		9,000	8,500	8,500	4,057
010512-54000	PROFESSIONAL SERVICES	70,000	61,500	61,500	50,836
010512-54030	TRAINING & EDUCATION	2,500	7,500	7,500	4,433
010512-54080	LOCAL TRAVEL	4,300	4,300	4,300	2,495
010512-54200	PRINTING	800	800	800	42
010512-54520	TELEPHONE	3,000	2,500	2,500	2,548
010512-54600	EQUIPMENT RENTAL	1,400	1,400	1,400	714
Total Other Charges & Services		82,000	78,000	78,000	61,068
Total Expenditures		336,143	318,764	318,764	288,025

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010513-51010	ELECTED OFFICIAL SALARIES	64,366	58,753	58,753	57,138
010513-51030	PERSONNEL SALARIES	42,781	41,422	41,422	39,961
010513-51080	PART-TIME	22,876	21,383	21,383	17,318
010513-52010	SOCIAL SECURITY TAXES	8,923	8,458	8,458	8,181
010513-52020	GROUP HEALTH INSURANCE	25,920	23,760	23,760	21,600
010513-52030	RETIREMENT	12,537	12,273	12,273	11,836
010513-52031	457 DEFERRED COMP EXPENSE	4,345	4,063	4,063	3,937
010513-52040	UNEMPLOYMENT INSURANCE	138	120	120	69
010513-52050	WORKERS COMPENSATION	218	272	272	259
Total Personnel		182,104	170,504	170,504	160,299
010513-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,758
010513-53200	POSTAGE	800	800	800	548
010513-53300	OPERATING EXPENSES	1,000	1,000	1,000	323
010513-53750	SMALL EQUIPMENT	2,500	0	0	0
Total Supplies & Materials		6,300	3,800	3,800	2,629
010513-54000	PROFESSIONAL SERVICES	50,000	0	0	76,496
010513-54030	TRAINING & EDUCATION	4,000	40,000	40,000	719
010513-54080	LOCAL TRAVEL	5,000	5,000	5,000	2,441
010513-54200	PRINTING	150	5,000	5,000	186
010513-54520	TELEPHONE	2,300	150	150	1,399
010513-54540	UTILITIES	4,700	2,300	2,300	4,351
010513-54550	REPAIRS & MAINTENANCE	0	4,700	4,700	0
Total Other Charges & Services		66,150	57,150	57,150	85,592
Total Expenditures		254,554	231,454	231,454	248,520

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010514-51010	ELECTED OFFICIAL SALARIES	63,946	59,773	59,773	57,929
010514-51030	PERSONNEL SALARIES	44,278	42,461	42,461	41,132
010514-51080	PART-TIME	21,041	19,672	19,672	18,425
010514-52010	SOCIAL SECURITY TAXES	9,761	8,724	8,724	8,394
010514-52020	GROUP HEALTH INSURANCE	22,680	23,760	23,760	21,600
010514-52030	RETIREMENT	12,060	11,911	11,911	11,749
010514-52040	UNEMPLOYMENT INSURANCE	131	121	121	73
010514-52050	WORKERS COMPENSATION	211	273	273	266
Total Personnel		174,108	166,695	166,695	159,568
010514-53100	OFFICE SUPPLIES	2,600	2,600	2,600	2,944
010514-53200	POSTAGE	700	700	700	628
010514-53300	OPERATING EXPENSES	800	800	800	648
010514-53750	SMALL EQUIPMENT	600	600	600	0
Total Supplies & Materials		4,700	4,700	4,700	4,220
010514-54000	PROFESSIONAL SERVICES	47,500	25,000	25,000	56,947
010514-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,121
010514-54080	LOCAL TRAVEL	5,000	5,000	5,000	4,132
010514-54200	PRINTING	150	150	150	325
010514-54520	TELEPHONE	2,500	2,500	2,500	1,678
010514-54540	UTILITIES	6,000	6,000	6,000	4,402
010514-54600	EQUIPMENT RENTAL	800	800	800	545
Total Other Charges & Services		66,950	44,450	44,450	69,150
Total Expenditures		245,758	215,845	215,845	232,938

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010521-51010	ELECTED OFFICIAL SALARIES	60,054	56,120	56,120	54,352
010521-51080	PART-TIME	38,273	0	0	0
010521-52010	SOCIAL SECURITY TAXES	7,470	4,242	4,242	4,306
010521-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	10,800
010521-52030	RETIREMENT	9,552	5,853	5,853	5,802
010521-52031	457 DEFERRED COMP EXPENSE	4,054	3,788	3,788	3,669
010521-52040	UNEMPLOYMENT INSURANCE	70	0	0	0
010521-52050	WORKERS COMPENSATION	1,915	710	710	696
Total Personnel		134,348	82,593	82,593	79,625
010521-53100	OFFICE SUPPLIES	3,500	2,500	2,500	0
010521-53300	OPERATING EXPENSES	3,000	2,000	2,000	1,250
010521-53560	GAS & OIL	6,000	5,000	5,000	1,598
010521-53585	VEHICLE MAINTENANCE	4,000	0	0	0
010521-53590	REPAIRS & MAINTENANCE SUPPLIES	0	4,000	4,000	7,715
010521-53750	SMALL EQUIPMENT	3,000	2,000	2,000	0
Total Supplies & Materials		19,500	15,500	15,500	10,563
010521-54520	TELEPHONE	1,000	1,000	1,000	991
Total Other Charges & Services		1,000	1,000	1,000	991
Total Expenditures		154,848	99,093	99,093	91,179

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010522-51010	ELECTED OFFICIAL SALARIES	57,235	53,485	53,485	51,827
010522-52010	SOCIAL SECURITY TAXES	3,793	3,638	3,638	3,725
010522-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	10,800
010522-52030	RETIREMENT	5,701	5,578	5,578	5,533
010522-52031	457 DEFERRED COMP EXPENSE	3,863	3,610	3,610	3,498
010522-52050	WORKERS COMPENSATION	872	676	676	663
Total Personnel		<u>84,424</u>	<u>78,867</u>	<u>78,867</u>	<u>76,046</u>
010522-53100	OFFICE SUPPLIES	500	300	300	0
010522-53300	OPERATING EXPENSES	1,000	1,000	1,000	169
010522-53560	GAS & OIL	4,000	2,400	2,400	1,742
010522-53585	VEHICLE MAINTENANCE	1,500	0	0	0
010522-53590	REPAIRS & MAINTENANCE SUPPLIES	0	800	800	1,059
010522-53750	SMALL EQUIPMENT	0	0	0	775
Total Supplies & Materials		<u>7,000</u>	<u>4,500</u>	<u>4,500</u>	<u>3,745</u>
010522-54520	TELEPHONE	500	500	500	444
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>444</u>
Total Expenditures		<u><u>91,924</u></u>	<u><u>83,867</u></u>	<u><u>83,867</u></u>	<u><u>80,235</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010523-51010	ELECTED OFFICIAL SALARIES	54,791	51,217	51,217	49,636
010523-52010	SOCIAL SECURITY TAXES	3,369	3,201	3,201	3,314
010523-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	10,800
010523-52030	RETIREMENT	5,457	5,342	5,342	5,299
010523-52031	457 DEFERRED COMP EXPENSE	3,699	3,457	3,457	3,351
010523-52050	WORKERS COMPENSATION	835	647	647	635
Total Personnel		<u>81,111</u>	<u>75,744</u>	<u>75,744</u>	<u>73,035</u>
010523-53100	OFFICE SUPPLIES	150	150	150	0
010523-53300	OPERATING EXPENSES	700	700	700	32
010523-53400	UNIFORMS	800	800	800	0
010523-53560	GAS & OIL	1,500	1,000	1,000	541
010523-53585	VEHICLE MAINTENANCE	950	950	950	348
010523-53750	SMALL EQUIPMENT	3,650	3,650	3,650	0
Total Supplies & Materials		<u>7,750</u>	<u>7,250</u>	<u>7,250</u>	<u>921</u>
010523-54520	TELEPHONE	750	750	750	660
Total Other Charges & Services		<u>750</u>	<u>750</u>	<u>750</u>	<u>660</u>
Total Expenditures		<u><u>89,611</u></u>	<u><u>83,744</u></u>	<u><u>83,744</u></u>	<u><u>74,616</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010524-51010	ELECTED OFFICIAL SALARIES	54,551	50,977	50,977	49,395
010524-52010	SOCIAL SECURITY TAXES	3,347	3,161	3,161	3,252
010524-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	10,800
010524-52030	RETIREMENT	5,433	5,317	5,317	5,273
010524-52031	457 DEFERRED COMP EXPENSE	3,682	3,441	3,441	3,334
010524-52050	WORKERS COMPENSATION	831	645	645	632
Total Personnel		<u>80,804</u>	<u>75,421</u>	<u>75,421</u>	<u>72,686</u>
010524-53100	OFFICE SUPPLIES	300	300	300	367
010524-53300	OPERATING EXPENSES	2,000	2,000	2,000	73
010524-53560	GAS & OIL	4,000	3,000	3,000	2,158
010524-53585	VEHICLE MAINTENANCE	975	0	0	0
010524-53590	REPAIRS & MAINTENANCE SUPPLIES	0	975	975	712
Total Supplies & Materials		<u>7,275</u>	<u>6,275</u>	<u>6,275</u>	<u>3,310</u>
010524-54520	TELEPHONE	1,000	1,000	1,000	994
Total Other Charges & Services		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>994</u>
Total Expenditures		<u><u>89,079</u></u>	<u><u>82,696</u></u>	<u><u>82,696</u></u>	<u><u>76,990</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010530-51010	ELECTED OFFICIAL SALARIES	89,996	84,096	84,096	81,529
010530-51030	PERSONNEL SALARIES	541,314	476,279	506,279	426,900
010530-51080	PART-TIME	25,093	23,443	23,443	14,174
010530-52010	SOCIAL SECURITY TAXES	48,400	45,573	45,573	40,410
010530-52020	GROUP HEALTH INSURANCE	155,520	142,560	142,560	117,900
010530-52030	RETIREMENT	63,153	61,976	61,976	55,088
010530-52031	457 DEFERRED COMP EXPENSE	21,342	20,530	20,530	18,273
010530-52040	UNEMPLOYMENT INSURANCE	1,215	1,033	1,033	552
010530-52050	WORKERS COMPENSATION	1,116	1,374	1,374	1,207
Total Personnel		947,149	856,864	886,864	756,033
010530-53100	OFFICE SUPPLIES	6,500	6,500	6,500	3,743
010530-53200	POSTAGE	40,000	40,000	40,000	26,498
010530-53300	OPERATING EXPENSES	6,000	6,000	6,000	5,814
010530-53360	PASSPORT SUPPLY EXPENSES	7,500	7,500	7,500	3,174
010530-53750	SMALL EQUIPMENT	4,000	0	0	938
Total Supplies & Materials		64,000	60,000	60,000	40,167
010530-54030	TRAINING & EDUCATION	8,600	8,600	8,600	6,085
010530-54080	LOCAL TRAVEL	250	250	250	0
010530-54200	PRINTING	2,000	2,000	2,000	1,050
010530-54285	JURY COSTS	80,000	80,000	90,000	54,355
010530-54520	TELEPHONE	1,000	1,000	1,000	787
010530-54540	UTILITIES	4,000	0	0	0
010530-54550	REPAIRS & MAINTENANCE	1,500	1,500	1,500	0
010530-54600	EQUIPMENT RENTAL	6,000	3,000	3,000	1,757
Total Other Charges & Services		103,350	96,350	106,350	64,034
Total Expenditures		1,114,499	1,013,214	1,053,214	860,234

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010535-51030	PERSONNEL SALARIES	144,573	132,830	132,830	127,817
010535-52010	SOCIAL SECURITY TAXES	10,455	9,647	9,647	9,518
010535-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	30,600
010535-52030	RETIREMENT	13,929	13,409	13,409	13,187
010535-52031	457 DEFERRED COMP EXPENSE	4,723	4,412	4,412	4,057
010535-52040	UNEMPLOYMENT INSURANCE	303	259	259	156
010535-52050	WORKERS COMPENSATION	242	298	298	290
Total Personnel		<u>213,105</u>	<u>196,495</u>	<u>196,495</u>	<u>185,625</u>
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	3,285
010535-53200	POSTAGE	3,000	3,000	3,000	3,023
010535-53300	OPERATING EXPENSES	2,901	2,901	2,901	1,688
010535-53400	UNIFORMS	500	500	500	494
010535-53750	SMALL EQUIPMENT	0	0	0	918
Total Supplies & Materials		<u>9,401</u>	<u>9,401</u>	<u>9,401</u>	<u>9,408</u>
010535-54030	TRAINING & EDUCATION	4,500	4,500	4,500	4,330
010535-54200	PRINTING	1,500	1,500	1,500	1,087
Total Other Charges & Services		<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>5,417</u>
Total Expenditures		<u><u>228,506</u></u>	<u><u>211,896</u></u>	<u><u>211,896</u></u>	<u><u>200,450</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010540-51010	ELECTED OFFICIAL SALARIES	18,040	18,040	18,040	18,109
010540-51030	PERSONNEL SALARIES	2,351,648	2,128,631	2,158,631	2,107,902
010540-51080	PART-TIME	55,572	51,952	51,952	27,334
010540-52010	SOCIAL SECURITY TAXES	176,896	161,589	161,589	161,439
010540-52020	GROUP HEALTH INSURANCE	382,322	342,109	342,109	306,046
010540-52030	RETIREMENT	234,648	225,149	225,149	224,581
010540-52031	457 DEFERRED COMP EXPENSE	84,711	75,300	75,300	74,667
010540-52040	UNEMPLOYMENT INSURANCE	5,121	4,314	4,314	2,629
010540-52050	WORKERS COMPENSATION	1,697	1,714	1,714	1,738
Total Personnel		3,310,655	3,008,798	3,038,798	2,924,445
010540-53100	OFFICE SUPPLIES	10,000	14,000	14,000	6,158
010540-53200	POSTAGE	2,500	5,000	5,000	1,485
010540-53300	OPERATING EXPENSES	46,100	40,000	40,000	42,300
010540-53560	GAS & OIL	7,200	6,000	6,000	3,623
010540-53585	VEHICLE MAINTENANCE	3,000	3,000	3,000	3,585
010540-53590	REPAIR & MAINTENANCE SUPPLIES	0	2,000	2,000	7
010540-53750	SMALL EQUIPMENT	2,500	2,000	2,000	0
Total Supplies & Materials		71,300	72,000	72,000	57,158

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010540-54030	TRAINING & EDUCATION	21,000	21,000	21,000	12,422
010540-54200	PRINTING	4,000	4,000	4,000	5,441
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	33,800	33,800	19,305
010540-54270	OTHER COURT COSTS	26,000	16,000	26,000	6,596
010540-54490	MISCELLANEOUS	500	500	500	680
010540-54520	TELEPHONE	1,500	2,800	2,800	1,256
010540-54550	REPAIRS & MAINTENANCE	2,500	500	500	0
010540-54600	EQUIPMENT RENTAL	7,500	7,000	7,000	7,222
Total Other Charges & Services		96,800	85,600	95,600	52,922
Total Expenditures		3,478,755	3,166,398	3,206,398	3,034,525

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010545-54675	JUVENILE PROBATION FUNDING	1,737,238	1,525,000	1,525,000	1,326,654
	Total Other Charges & Services	<u>1,737,238</u>	<u>1,525,000</u>	<u>1,525,000</u>	<u>1,326,654</u>
	Total	<u><u>1,737,238</u></u>	<u><u>1,525,000</u></u>	<u><u>1,525,000</u></u>	<u><u>1,326,654</u></u>

PROPOSED

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010550-51010	ELECTED OFFICIAL SALARIES	112,017	104,656	104,656	101,283
010550-51030	PERSONNEL SALARIES	3,761,467	3,464,122	3,464,122	3,223,655
010550-51060	OVERTIME	37,500	35,000	35,000	26,319
010550-51080	PART-TIME	56,963	53,235	53,235	43,297
010550-52010	SOCIAL SECURITY TAXES	281,930	257,446	257,446	249,487
010550-52020	GROUP HEALTH INSURANCE	712,800	653,400	653,400	542,657
010550-52030	RETIREMENT	375,545	363,763	363,763	351,833
010550-52031	457 DEFERRED COMP EXPENSE	94,671	101,239	101,239	96,454
010550-52040	UNEMPLOYMENT INSURANCE	8,014	6,862	6,862	4,063
010550-52050	WORKERS COMPENSATION	56,107	43,081	43,081	41,213
Total Personnel		5,497,014	5,082,804	5,082,804	4,680,261
010550-53100	OFFICE SUPPLIES	13,500	11,500	11,500	9,693
010550-53200	POSTAGE	3,200	3,200	3,200	2,685
010550-53300	OPERATING EXPENSES	112,537	102,408	87,488	90,438
010550-53400	UNIFORMS	63,471	75,264	73,234	82,149
010550-53410	AMMUNITION	50,000	73,264	45,000	27,974
010550-53560	GAS & OIL	190,000	175,000	175,000	191,179
010550-53585	VEHICLE MAINTENANCE	105,000	105,000	105,000	98,586
010550-53750	SMALL EQUIPMENT	36,527	30,626	30,626	32,099
010550-53800	VEHICLE ACCESSORIES	16,599	72,607	72,607	105,188
Total Supplies & Materials		590,834	648,869	603,655	639,991
010550-54030	TRAINING & EDUCATION	75,000	93,000	70,000	49,422
010550-54200	PRINTING	2,500	2,500	2,500	1,632
010550-54520	TELEPHONE	95,000	86,000	86,000	76,278
010550-54540	UTILITIES	7,500	7,500	7,500	8,638

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010550-54550	REPAIRS & MAINTENANCE	10,000	10,000	10,000	6,707
010550-54600	EQUIPMENT RENTAL	50,235	50,235	50,235	43,260
010550-54610	PROPERTY RENTAL	725	725	725	624
Total Other Charges & Services		240,960	249,960	226,960	186,561
010550-55200	EQUIPMENT	118,080	191,620	166,620	30,000
010550-55250	VEHICLES	325,224	167,234	167,234	249,320
010550-55260	VEHICLE ACCESSORIES	142,790	0	0	0
010550-55350	COMMUNICATIONS EQUIPMENT	0	6,712	6,712	0
Total Capital Outlay		586,094	365,566	340,566	279,320
Total Expenditures		6,914,902	6,347,199	6,253,985	5,786,133

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 560: FIRE PROTECTION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010560-51030	SALARIES	385,620	325,349	335,349	309,497
010560-51080	PART-TIME	35,770	32,518	32,518	39,338
010560-52010	SOCIAL SECURITY TAXES	31,541	27,267	27,267	26,219
010560-52020	GROUP HEALTH INSURANCE	77,760	71,280	71,280	55,800
010560-52030	RETIREMENT	40,537	36,668	36,668	35,566
010560-52031	457 DEFERRED COMP EXPENSE	13,064	7,438	7,438	6,862
010560-52040	UNEMPLOYMENT INSURANCE	885	718	718	427
010560-52050	WORKERS COMPENSATION	8,919	6,904	6,904	6,625
Total Personnel		594,096	508,142	518,142	480,334
010560-53100	OFFICE SUPPLIES	1,000	1,000	1,000	536
010560-53200	POSTAGE	25	25	25	3
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	2,762
010560-53350	JANITORIAL SUPPLIES	800	800	800	837
010560-53400	UNIFORMS	3,200	3,200	3,200	2,691
010560-53430	CHEMICAL SUPPLIES	10,000	10,000	10,000	16,632
010560-53450	MEDICAL SUPPLIES	2,000	2,000	2,000	2,362
010560-53560	GAS, OIL, ETC.	3,000	3,000	3,000	148
010560-53570	TIRES, BATTERIES & ACCESSORIES	14,000	15,000	15,000	8,140
010560-53585	VEHICLE MAINTENANCE	8,000	8,000	8,000	25,956
Total Supplies & Materials		47,025	48,025	48,025	60,067
010560-54030	TRAINING & EDUCATION	10,000	10,000	10,000	5,928
010560-54080	LOCAL TRAVEL	150	150	150	0
010560-54220	DUES AND PUBLICATIONS	800	800	800	0
010560-54340	CONTRACT SERVICES	5,000	5,000	5,000	5,067

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 560: FIRE PROTECTION (continued)

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010560-54520	TELEPHONE	2,500	2,500	2,500	2,505
010560-54540	UTILITIES	9,500	8,500	8,500	8,724
010560-54560	PPE MAINTENANCE AND REPLACEMENT	15,000	17,472	15,000	8,312
Total Other Charges & Services		42,950	44,422	41,950	30,536
010560-55200	EQUIPMENT	14,000	14,000	14,000	10,157
Total Capital Outlay		14,000	14,000	14,000	10,157
Total Expenditures		698,071	614,589	622,117	581,094

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010565-51030	SALARIES	721,649	658,973	658,973	609,788
010565-51080	PART-TIME	0	0	0	0
010565-52010	SOCIAL SECURITY TAXES	52,537	48,183	48,183	45,113
010565-52020	GROUP HEALTH INSURANCE	168,480	154,440	154,440	115,200
010565-52030	RETIREMENT	67,686	64,734	64,734	61,431
010565-52031	457 DEFERRED COMP EXPENSE	3,835	3,597	3,597	4,225
010565-52040	UNEMPLOYMENT INSURANCE	1,515	1,284	1,284	747
010565-52050	WORKERS COMPENSATION	1,943	1,367	1,367	1,383
Total Personnel		<u>1,017,645</u>	<u>932,578</u>	<u>932,578</u>	<u>837,887</u>
010565-53100	OFFICE SUPPLIES	4,000	3,000	3,000	3,142
010565-53200	POSTAGE	100	100	100	0
010565-53300	OPERATING EXPENSES	5,000	1,500	1,500	1,676
010565-53400	UNIFORMS	1,000	2,000	2,000	1,986
010565-53750	SMALL EQUIPMENT	500	0	0	0
Total Supplies & Materials		<u>10,600</u>	<u>6,600</u>	<u>6,600</u>	<u>6,804</u>
010565-54000	PROFESSIONAL SERVICES	1,580	0	0	0
010565-54030	TRAINING & EDUCATION	10,000	9,000	9,000	8,442
010565-54200	PRINTING	250	250	250	0
010565-54520	TELEPHONE	1,600	1,600	1,600	943
010565-54530	LEASED LINES	38,874	38,874	38,874	57,423
010565-54550	REPAIRS & MAINTENANCE	18,145	17,160	17,160	3,256
010565-54600	EQUIPMENT RENTAL	2,265	2,265	2,265	0
010565-54610	PROPERTY RENTAL	3,600	2,425	2,425	0
Total Other Charges & Services		<u>76,314</u>	<u>71,574</u>	<u>71,574</u>	<u>70,064</u>
Total Expenditures		<u><u>1,104,559</u></u>	<u><u>1,010,752</u></u>	<u><u>1,010,752</u></u>	<u><u>914,755</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 575: COUNTY JAIL

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010575-51030	PERSONNEL SALARIES	6,272,214	5,826,767	6,026,767	5,531,331
010575-51080	PART-TIME	88,076	82,298	82,298	40,021
010575-52010	SOCIAL SECURITY TAXES	467,169	447,461	447,461	412,043
010575-52020	GROUP HEALTH INSURANCE	1,408,640	1,280,560	1,330,560	1,086,601
010575-52030	RETIREMENT	601,422	606,760	606,760	565,138
010575-52031	457 DEFERRED COMP EXPENSE	80,843	78,104	78,104	76,558
010575-52040	UNEMPLOYMENT INSURANCE	13,429	11,949	11,949	6,822
010575-52050	WORKERS COMPENSATION	97,487	77,487	77,487	71,354
Total Personnel		9,029,280	8,411,386	8,661,386	7,789,868
010575-53100	OFFICE SUPPLIES	18,500	18,500	18,500	20,112
010575-53200	POSTAGE	1,000	2,000	2,000	685
010575-53300	OPERATING EXPENSES	20,000	20,000	20,000	16,228
010575-53350	JANITORIAL SUPPLIES	70,000	67,000	67,000	72,599
010575-53400	UNIFORMS	60,000	57,406	55,000	65,816
010575-53560	GAS & OIL	25,000	25,000	25,000	11,906
010575-53585	VEHICLE MAINTENANCE	15,000	15,000	15,000	11,417
010575-53590	REPAIRS & MAINTENANCE SUPPLIES	0	47,500	47,500	51,627
010575-53660	EMPLOYEE MEDICAL	6,000	6,000	6,000	4,320
010575-53680	GROCERIES	905,000	695,385	695,385	687,160
010575-53690	KITCHEN SUPPLIES	7,500	8,232	7,500	7,848
010575-53750	SMALL EQUIPMENT	26,150	12,650	12,650	20,319
Total Supplies & Materials		1,154,150	974,673	971,535	970,037
010575-54000	PROFESSIONAL SERVICES	100,000	0	0	0
010575-54030	TRAINING & EDUCATION	58,099	58,099	58,099	49,400
010575-54050	INMATE HOUSING	205,000	5,000	5,000	0

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010575-54100	PRISONER TRANSPORT	60,000	54,000	54,000	56,566
010575-54200	PRINTING	250	250	250	184
010575-54520	TELEPHONE	8,500	8,500	8,500	10,065
010575-54540	UTILITIES	150,000	150,000	150,000	134,840
010575-54550	REPAIRS & MAINTENANCE	108,500	65,048	61,000	32,154
010575-54560	LIFE SYSTEM EQUIPMENT	13,000	13,000	13,000	75,008
010575-54600	EQUIPMENT RENTAL	4,800	4,800	4,800	3,385
010575-54610	PROPERTY RENTAL	4,030	4,030	4,030	3,840
Total Other Charges & Services		<u>712,179</u>	<u>362,727</u>	<u>358,679</u>	<u>365,442</u>
010575-55200	EQUIPMENT	0	0	0	32,850
010575-55260	VEHICLE ACCESSORIES	0	0	0	7,741
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>40,591</u>
Total Expenditures		<u><u>10,895,609</u></u>	<u><u>9,748,786</u></u>	<u><u>9,991,600</u></u>	<u><u>9,165,938</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 580: COUNTY JAIL MEDICAL

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010580-51030	PERSONNEL SALARIES	525,810	491,712	491,712	461,719
010580-51080	PART-TIME	160,000	116,000	116,000	141,168
010580-52010	SOCIAL SECURITY TAXES	48,508	44,337	44,337	44,543
010580-52020	GROUP HEALTH INSURANCE	130,479	119,598	119,598	95,697
010580-52030	RETIREMENT	65,087	60,584	60,584	61,321
010580-52031	457 DEFERRED COMP EXPENSE	11,786	12,400	12,400	10,959
010580-52040	UNEMPLOYMENT INSURANCE	1,419	1,185	1,185	738
010580-52050	WORKERS COMPENSATION	10,245	7,640	7,640	7,677
Total Personnel		953,334	853,456	853,456	823,822
010580-53100	OFFICE SUPPLIES	5,500	3,200	3,200	3,156
010580-53200	POSTAGE	100	100	100	48
010580-53300	OPERATING EXPENSES	3,000	2,200	2,200	2,379
010580-53350	JANITORIAL SUPPLIES	200	200	200	0
010580-53750	SMALL EQUIPMENT	5,250	300	300	0
Total Supplies & Materials		14,050	6,000	6,000	5,583
010580-54020	COMPUTER SERVICES	18,000	0	0	0
010580-54030	TRAINING & EDUCATION	6,000	6,000	6,000	1,205
010580-54080	LOCAL TRAVEL	400	750	750	0
010580-54300	LIABILITY INSURANCE	70,000	49,000	49,000	41,012
010580-54360	HOSPITAL SERVICES	2,000	2,000	2,000	0
010580-54380	PHYSICIANS SERVICES	47,000	47,000	47,000	39,000
010580-54400	MENTAL HEALTH SERVICES	65,000	23,000	23,000	12,465
010580-54410	LAB & X-RAY SERVICES	2,200	2,200	2,200	799
010580-54415	PRESCRIPTION MEDICATIONS	30,000	24,000	24,000	22,968
010580-54420	MEDICAL SUPPLIES	25,000	15,000	15,000	17,478
010580-54435	DENTAL	30,000	30,000	30,000	12,696
010580-54440	OUT-OF-COUNTY INMATE MEDICAL	500	0	0	0
010580-54520	TELEPHONE	700	800	800	602
010580-54600	EQUIPMENT RENTAL	1,800	1,800	1,800	1,165
Total Other Charges & Services		298,600	201,550	201,550	149,390
Total		1,265,984	1,061,006	1,061,006	978,795

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010606-51030	PERSONNEL SALARIES	132,739	96,727	136,727	74,675
010606-51080	PART-TIME	26,360	24,645	24,645	21,695
010606-52010	SOCIAL SECURITY TAXES	13,031	11,719	11,719	6,940
010606-52020	GROUP HEALTH INSURANCE	46,576	42,689	42,689	24,069
010606-52030	RETIREMENT	17,037	16,073	16,073	9,782
010606-52031	457 DEFERRED COMP EXPENSE	3,503	3,140	3,140	1,464
010606-52040	UNEMPLOYMENT INSURANCE	376	314	314	118
010606-52050	WORKERS COMPENSATION	270	328	328	186
Total Personnel		<u>239,892</u>	<u>195,635</u>	<u>235,635</u>	<u>138,929</u>
010606-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,339
010606-53200	POSTAGE	3,000	3,000	3,000	1,028
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	356
010606-53750	SMALL EQUIPMENT	300	300	300	0
Total Supplies & Materials		<u>7,300</u>	<u>7,300</u>	<u>7,300</u>	<u>2,723</u>
010606-54000	PROFESSIONAL SERVICES	44,000	44,000	44,000	37,000
010606-54030	TRAINING & EDUCATION	5,000	5,000	5,000	521
010606-54080	LOCAL TRAVEL	50	50	50	0
010606-54200	PRINTING	500	500	500	0
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,476,000	1,079,000	1,620,000	1,611,206
010606-54600	EQUIPMENT RENTAL	2,800	2,800	2,800	2,615
Total Other Charges & Services		<u>1,528,350</u>	<u>1,131,350</u>	<u>1,672,350</u>	<u>1,651,342</u>
Total Expenditures		<u><u>1,775,542</u></u>	<u><u>1,334,285</u></u>	<u><u>1,915,285</u></u>	<u><u>1,792,994</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 607: HEALTH DEPT ADMINISTRATION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010607-51030	PERSONNEL SALARIES	85,663	74,331	89,331	86,657
010607-52010	SOCIAL SECURITY TAXES	7,033	6,594	6,594	6,462
010607-52020	GROUP HEALTH INSURANCE	18,891	17,292	17,292	15,480
010607-52030	RETIREMENT	9,318	9,081	9,081	9,143
010607-52031	457 DEFERRED COMP EXPENSE	4,233	3,624	3,624	4,766
010607-52040	UNEMPLOYMENT INSURANCE	200	173	173	106
010607-52050	WORKERS COMPENSATION	188	218	218	220
Total Personnel		<u>125,526</u>	<u>111,313</u>	<u>126,313</u>	<u>122,834</u>
010607-53100	OFFICE SUPPLIES	3,000	3,000	3,000	825
010607-53200	POSTAGE	75	75	75	2
010607-53300	OPERATING EXPENSES	1,500	1,500	1,500	1,449
010607-53350	JANITORIAL SUPPLIES	600	600	600	396
Total Supplies & Materials		<u>5,175</u>	<u>5,175</u>	<u>5,175</u>	<u>2,672</u>
010607-54030	TRAINING & EDUCATION	6,500	6,500	6,500	1,051
010607-54080	LOCAL TRAVEL	850	850	850	59
010607-54180	ADVERTISING	500	500	500	58
010607-54220	DUES & PUBLICATIONS	3,250	3,250	3,250	2,500
010607-54520	TELEPHONE	1,900	1,900	1,900	2,216
010607-54540	UTILITIES	500	500	500	430
010607-54600	EQUIPMENT RENTAL	400	350	350	310
Total Other Charges & Services		<u>13,900</u>	<u>13,850</u>	<u>13,850</u>	<u>6,624</u>
Total Expenditures		<u><u>144,601</u></u>	<u><u>130,338</u></u>	<u><u>145,338</u></u>	<u><u>132,130</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 610: CONTRACTUAL EMERGENCY SERVICES

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010610-54850	AMBULANCE CONTRACTS	1,061,440	992,000	992,000	930,002
010610-54860	FIRE FIGHTING CONTRACTS	521,090	487,000	487,000	472,730
Total Other Charges & Services		<u>1,582,530</u>	<u>1,479,000</u>	<u>1,479,000</u>	<u>1,402,732</u>
Total		<u><u>1,582,530</u></u>	<u><u>1,479,000</u></u>	<u><u>1,479,000</u></u>	<u><u>1,402,732</u></u>

PROPOSED

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010615-51030	PERSONNEL SALARIES	168,719	170,738	190,738	131,338
010615-51080	PART-TIME	0	0	0	6,347
010615-52010	SOCIAL SECURITY TAXES	12,446	14,157	14,157	10,525
010615-52020	GROUP HEALTH INSURANCE	25,920	35,640	35,640	19,800
010615-52030	RETIREMENT	16,559	19,243	19,243	14,386
010615-52031	457 DEFERRED COMP EXPENSE	8,764	6,227	6,227	6,038
010615-52040	UNEMPLOYMENT INSURANCE	354	372	372	169
010615-52050	WORKERS COMPENSATION	742	1,050	1,050	805
Total Personnel		233,504	247,427	267,427	189,408
010615-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,806
010615-53200	POSTAGE	750	750	750	162
010615-53300	OPERATING EXPENSES	16,500	16,500	16,500	29,344
010615-53310	EOC OPERATING	5,000	5,000	5,000	4,641
010615-53560	GAS & OIL	2,000	2,000	2,000	889
010615-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	1,236
010615-53590	REPAIRS & MAINTENANCE SUPPLIES	0	500	500	170
010615-53750	SMALL EQUIPMENT	5,000	5,000	5,000	1,600
Total Supplies & Materials		33,250	33,750	33,750	39,848
010615-54030	TRAINING & EDUCATION	8,000	8,000	8,000	2,324
010615-54035	EMC TRAVEL	6,000	6,000	6,000	0
010615-54080	LOCAL TRAVEL	2,400	2,400	2,400	592
010615-54200	PRINTING	1,500	1,500	1,500	514
010615-54520	TELEPHONE	9,000	9,000	9,000	6,620
010615-54550	REPAIRS & MAINTENANCE	500	0	0	0
010615-54875	INTERLOCAL PROJECTS	53,625	58,042	53,625	107,217
Total Other Charges & Services		81,025	84,942	80,525	117,267
Total		347,779	366,119	381,702	346,523

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010620-51030	PERSONNEL SALARIES	61,272	57,264	57,264	53,675
010620-51080	PART-TIME	30,054	28,094	28,094	18,914
010620-52010	SOCIAL SECURITY TAXES	6,799	6,499	6,499	5,520
010620-52020	GROUP HEALTH INSURANCE	15,317	14,039	14,039	9,992
010620-52030	RETIREMENT	8,570	8,385	8,385	7,339
010620-52031	457 DEFERRED COMP EXPENSE	528	453	453	772
010620-52040	UNEMPLOYMENT INSURANCE	191	167	167	89
010620-52050	WORKERS COMPENSATION	3,177	2,787	2,787	2,335
Total Personnel		125,908	117,688	117,688	98,636
010620-53100	OFFICE SUPPLIES	400	400	400	82
010620-53200	POSTAGE	120	120	120	0
010620-53300	OPERATING EXPENSES	3,000	3,000	3,000	3,273
010620-53350	JANITORIAL SUPPLIES	600	500	500	415
010620-53560	GAS & OIL	5,000	3,000	3,000	5,097
010620-53570	TIRES, BATTERIES & ACCESSORIES	2,500	1,300	1,300	0
010620-53585	VEHICLE MAINTENANCE	2,500	1,000	1,000	0
010620-53590	REPAIRS & MAINTENANCE SUPPLIES	0	2,000	2,000	396
Total Supplies & Materials		14,120	11,320	11,320	9,263
010620-54030	TRAINING & EDUCATION	3,500	3,500	3,500	947
010620-54520	TELEPHONE	1,500	1,500	1,500	1,203
010620-54540	UTILITIES	400	400	400	371
010620-54550	REPAIRS & MAINTENANCE SUPPLIES	2,000	0	0	0
010620-54880	CITY POUND SERVICES	45,000	40,000	40,000	26,248
Total Other Charges & Services		52,400	45,400	45,400	28,769
Total Expenditures		192,428	174,408	174,408	136,668

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 625: HUMAN SERVICES

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010625-54650	INDIGENT BURIALS	36,000	35,000	35,000	36,800
	Total Other Charges & Services	<u>36,000</u>	<u>35,000</u>	<u>35,000</u>	<u>36,800</u>
	Total Expenditures	<u><u>36,000</u></u>	<u><u>35,000</u></u>	<u><u>35,000</u></u>	<u><u>36,800</u></u>

PROPOSED

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 630: VETERANS SERVICES

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010630-51030	PERSONNEL SALARIES	67,947	63,493	63,493	61,511
010630-51080	PART-TIME	20,929	19,556	19,556	18,483
010630-52010	SOCIAL SECURITY TAXES	6,590	6,201	6,201	6,241
010630-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	10,800
010630-52030	RETIREMENT	8,778	8,590	8,590	8,470
010630-52031	457 DEFERRED COMP EXPENSE	5,214	4,873	4,873	4,706
010630-52040	UNEMPLOYMENT INSURANCE	187	162	162	98
010630-52050	WORKERS COMPENSATION	149	186	186	181
Total Personnel		<u>122,754</u>	<u>114,941</u>	<u>114,941</u>	<u>110,490</u>
010630-53100	OFFICE SUPPLIES	1,600	1,600	1,600	290
010630-53200	POSTAGE	400	400	400	131
010630-53300	OPERATING EXPENSES	1,300	1,300	1,300	45
010630-53750	SMALL EQUIPMENT	0	1,800	1,800	0
Total Supplies & Materials		<u>3,300</u>	<u>5,100</u>	<u>5,100</u>	<u>466</u>
010630-54030	TRAINING & EDUCATION	2,400	2,400	2,400	1,167
010630-54080	LOCAL TRAVEL	1,200	1,200	1,200	0
010630-54200	PRINTING	600	600	600	104
010630-54520	TELEPHONE	1,500	1,500	1,500	830
010630-54600	EQUIPMENT RENTAL	1,400	1,400	1,400	1,220
Total Other Charges & Services		<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>3,321</u>
Total Expenditures		<u><u>133,154</u></u>	<u><u>127,141</u></u>	<u><u>127,141</u></u>	<u><u>114,277</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 660: PARKS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010660-54520	TELEPHONE	0	0	0	139
010660-54540	UTILITIES	0	0	0	15,491
010660-54620	SERVICE CONTRACTS	0	0	0	225
Total Other Charges & Services		0	0	0	15,855
Total Expenditures		0	0	0	15,855

PROPOSED

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010665-51030	PERSONNEL SALARIES	110,929	72,144	82,144	67,191
010665-51080	PART-TIME	0	11,840	11,840	9,476
010665-52010	SOCIAL SECURITY TAXES	8,487	7,191	7,191	5,858
010665-52020	GROUP HEALTH INSURANCE	12,960	0	10,800	0
010665-52030	RETIREMENT	2,149	1,157	1,157	947
010665-52031	457 DEFERRED COMP EXPENSE	316	316	316	0
010665-52040	UNEMPLOYMENT INSURANCE	233	184	184	94
010665-52050	WORKERS COMPENSATION	38	27	27	21
Total Personnel		<u>135,112</u>	<u>92,859</u>	<u>113,659</u>	<u>83,587</u>
010665-53100	OFFICE SUPPLIES	2,500	2,700	2,700	814
010665-53200	POSTAGE	600	1,100	1,100	238
010665-53300	OPERATING EXPENSES	600	600	600	450
010665-53750	SMALL EQUIPMENT	3,500	3,500	3,500	679
Total Supplies & Materials		<u>7,200</u>	<u>7,900</u>	<u>7,900</u>	<u>2,181</u>
010665-54030	TRAINING & EDUCATION	4,500	4,500	4,500	1,294
010665-54080	LOCAL TRAVEL	12,000	11,000	11,000	3,263
010665-54490	MISCELLANEOUS	400	400	400	0
010665-54520	TELEPHONE	200	400	400	0
010665-54600	EQUIPMENT RENTAL	2,000	900	900	711
Total Other Charges & Services		<u>19,100</u>	<u>17,200</u>	<u>17,200</u>	<u>5,268</u>
Total Expenditures		<u><u>161,412</u></u>	<u><u>117,959</u></u>	<u><u>138,759</u></u>	<u><u>91,036</u></u>

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010715-51030	PERSONNEL SALARIES	213,958	199,918	199,918	193,713
010715-52010	SOCIAL SECURITY TAXES	22,479	14,660	14,660	14,454
010715-52020	GROUP HEALTH INSURANCE	45,360	29,700	29,700	27,000
010715-52030	RETIREMENT	29,163	20,112	20,112	19,912
010715-52031	457 DEFERRED COMP EXPENSE	8,621	5,934	5,934	5,400
010715-52040	UNEMPLOYMENT INSURANCE	638	390	390	237
010715-52050	WORKERS COMPENSATION	507	447	447	439
Total Personnel		320,726	271,161	271,161	261,155
010715-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,298
010715-53200	POSTAGE	50	30	30	4
010715-53300	OPERATING EXPENSES	12,000	11,000	11,000	1,233
010715-53750	SMALL EQUIPMENT	0	4,000	4,000	0
Total Supplies & Materials		14,050	17,030	17,030	2,535
010715-54000	PROFESSIONAL SERVICES	85,000	79,860	75,000	70,740
010715-54030	TRAINING & EDUCATION	9,000	9,000	9,000	3,014
010715-54080	LOCAL TRAVEL	0	0	0	579
010715-54200	PRINTING	100	0	0	0
010715-54220	DUES & PUBLICATIONS	800	800	800	539
010715-54520	TELEPHONE	1,000	1,000	1,000	886
Total Other Charges & Services		95,900	90,660	85,800	75,758
010715-55200	EQUIPMENT	0	0	0	3,370
Total Capital Outlay		0	0	0	3,370
Total Expenditures		430,676	378,851	373,991	342,818

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010730-51030	PERSONNEL SALARIES	134,921	126,160	126,160	91,927
010730-52010	SOCIAL SECURITY TAXES	9,923	9,318	9,318	6,939
010730-52020	GROUP HEALTH INSURANCE	38,880	35,640	35,640	18,900
010730-52030	RETIREMENT	12,958	12,688	12,688	9,552
010730-52031	457 DEFERRED COMP EXPENSE	3,961	3,706	3,706	3,593
010730-52040	UNEMPLOYMENT INSURANCE	283	246	246	113
010730-52050	WORKERS COMPENSATION	201	249	249	184
Total Personnel		201,127	188,007	188,007	131,208
010730-53100	OFFICE SUPPLIES	1,200	1,200	1,200	862
010730-53200	POSTAGE	3,000	3,000	3,000	2,532
010730-53300	OPERATING EXPENSES	15,000	15,000	15,000	13,957
010730-53560	GAS & OIL	6,500	0	0	0
010730-53585	VEHICLE MAINTENANCE	1,500	0	0	0
Total Supplies & Materials		27,200	19,200	19,200	17,351
010730-54030	TRAINING & EDUCATION	5,100	5,100	5,100	614
010730-54080	LOCAL TRAVEL	2,000	10,000	10,000	10,265
010730-54200	PRINTING	1,000	600	600	650
010730-54520	TELEPHONE	2,500	2,500	2,500	1,985
Total Other Charges & Services		10,600	18,200	18,200	13,514
Total Expenditures		238,927	225,407	225,407	162,073

**GRAYSON COUNTY, TEXAS
GENERAL FUND
2023 Proposed Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010775-56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010775-56710	AID TO OTHER GOVTS-TCC	46,200	46,200	46,200	46,200
010775-56720	AID TO OTHER GOVTS-TCOG	8,750	7,000	7,000	8,566
010775-56730	AID TO OTHER GOVTS-LIBRARIES	18,920	18,920	18,920	18,920
010775-56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010775-56745	AID TO OTHER GOVTS-TAPS	84,000	84,000	84,000	84,000
010775-56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010775-56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	15,000
Aid to Other Governments		207,370	205,620	205,620	207,186
Total Expenditures		207,370	205,620	205,620	207,186

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	41,000	777,000	777,000	1,069,183
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	75,123	34,330	28,166	24,588
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	56,129	50,548	50,548	43,379
Total Transfers		178,752	868,378	862,214	1,143,650
Total Expenditures		178,752	868,378	862,214	1,143,650

Total General Fund Expenditures	49,853,715	64,995,828	46,602,789	42,500,695
Excess (Deficiency) of Revenues over Expenditures	(3,299,048)	(12,566,102)	(1,990,460)	3,709,132
Beginning Fund Balance	13,226,399	25,792,501	25,792,501	22,083,369
Ending Fund Balance	9,927,351	13,226,399	23,802,041	25,792,501

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	75,000	65,000	65,000	79,596
	Total Intergovernmental	75,000	65,000	65,000	79,596
020-49000	INVESTMENT EARNINGS	2,000	10,000	10,000	7,995
	Total Investment Earnings	2,000	10,000	10,000	7,995
	Total Revenues	77,000	75,000	75,000	87,591
020800-57499	TRANSFER TO PUBLIC HEALTH	350,000	641,000	641,000	600,000
	Total Transfers	350,000	641,000	641,000	600,000
	Total Expenditures	350,000	641,000	641,000	600,000
	Excess (Deficiency) of Revenues over Expenditures	(273,000)	(566,000)	(566,000)	(512,409)
	Beginning Fund Balance	281,123	847,123	847,123	1,359,532
	Ending Fund Balance	8,123	281,123	281,123	847,123

Special Revenue Funds

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

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
210-40100	CURRENT TAX COLLECTIONS	1,550,000	1,050,000	1,050,000	1,049,011
210-40150	DELINQUENT TAXES	16,000	10,000	10,000	17,082
210-40200	PENALTY & INTEREST	14,000	12,000	12,000	14,277
	Total Property Taxes	<u>1,580,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,080,370</u>
210-42350	STATE FLOOD CONTROL PAYMENTS	36,000	42,000	42,000	36,737
210-43450	STATE GROSS & AXLE WEIGHT	41,000	42,000	42,000	40,513
	Total Intergovernmental	<u>77,000</u>	<u>84,000</u>	<u>84,000</u>	<u>77,250</u>
210-45530	TAX ASSESSOR VEHICLE REG.	463,000	430,000	430,000	442,915
	Total Fees of Office	<u>463,000</u>	<u>430,000</u>	<u>430,000</u>	<u>442,915</u>
210-48000	COUNTY COURT FINES	45,000	56,000	56,000	38,419
210-48100	DISTRICT COURT FINES	46,000	57,000	57,000	52,125
210-48200	JUSTICE OF THE PEACE FINES	72,000	80,000	80,000	81,562
	Total Fines	<u>163,000</u>	<u>193,000</u>	<u>193,000</u>	<u>172,106</u>
210-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	6,477
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>6,477</u>
210-49500	SALE OF FIXED ASSETS	0	0	0	8,001
210-49600	DONATIONS	0	0	0	36,608
210-49800	CONTRACTED ROAD WORK	65,000	50,000	50,000	129,636
	Total Miscellaneous Revenue	<u>65,000</u>	<u>50,000</u>	<u>50,000</u>	<u>174,245</u>
210-49970	TRANSFER IN/CASH MATCH	0	500,000	500,000	0
	Total Other Financing Sources	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
	Total Revenues	<u><u>2,358,000</u></u>	<u><u>2,339,000</u></u>	<u><u>2,339,000</u></u>	<u><u>1,953,363</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
210701-51010	ELECTED OFFICIAL SALARIES	35,951	33,590	33,590	32,557
210701-51030	ASSISTANTS	685,085	640,279	640,279	606,719
210701-51080	PART-TIME	48,406	40,892	40,892	11,792
210701-52010	SOCIAL SECURITY TAXES	53,902	50,159	50,159	46,830
210701-52020	GROUP HEALTH INSURANCE	186,624	171,072	171,072	143,820
210701-52030	RETIREMENT	69,889	68,396	68,396	66,565
210701-52031	457 DEFERRED COMP EXPENSE	28,173	26,194	26,194	26,254
210701-52040	UNEMPLOYMENT COMPENSATION	1,535	1,328	1,328	757
210701-52050	WORKERS COMPENSATION	10,241	13,831	13,831	12,702
Total Personnel		1,119,806	1,045,741	1,045,741	947,996
210701-53300	OPERATING EXPENSES	25,000	25,000	25,000	23,841
210701-53500	CULVERTS	15,000	10,000	10,000	19,199
210701-53510	BRIDGES	5,000	5,000	5,000	649
210701-53530	ROCK	550,000	350,000	350,000	361,419
210701-53540	ROAD OILS	450,000	450,000	450,000	310,926
210701-53550	ROAD SIGNS	10,000	10,000	10,000	3,321
210701-53560	GAS, OIL, ETC.	125,000	100,000	100,000	77,629
210701-53580	PARTS	50,000	50,000	50,000	41,102
210701-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	19,596
210701-53590	REPAIR & MAINTENANCE SUPPLIES	0	30,000	30,000	24,634
Total Supplies & Materials		1,255,000	1,055,000	1,055,000	882,316
210701-54490	MISCELLANEOUS EXPENSE	500	500	500	0
210701-54520	TELEPHONE	2,000	3,000	3,000	1,855
210701-54540	UTILITIES	14,000	14,000	14,000	12,086
210701-54550	REPAIRS & MAINTENANCE	30,000	0	0	0
210701-54600	EQUIPMENT RENTAL	50,000	50,000	50,000	51,074
Total Other Charges & Services		96,500	67,500	67,500	65,015

**GRAYSON COUNTY, TEXAS
PRECINCT 1
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
210701-55150	MACHINERY	0	39,854	0	79,635
210701-55200	EQUIPMENT	125,000	0	0	0
210701-55250	VEHICLES	45,000	35,000	35,000	26,950
Total Capital Outlay		170,000	74,854	35,000	106,585
210750-56200	DEBT SERVICE PRINCIPAL	50,000	63,000	63,000	0
210750-56600	DEBT SERVICE INTEREST	6,000	7,000	7,000	0
Total Debt Service		56,000	70,000	70,000	0
Total Expenditures		2,697,306	2,313,095	2,273,241	2,001,912
Excess (Deficiency) of Revenues over Expenditures		(339,306)	25,905	65,759	(48,549)
Beginning Fund Balance		814,220	788,315	788,315	836,864
Ending Fund Balance		474,914	814,220	854,074	788,315

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
220-40100	CURRENT TAX COLLECTIONS	1,550,000	1,050,000	1,050,000	1,048,994
220-40150	DELINQUENT TAXES	16,000	10,000	10,000	17,082
220-40200	PENALTY & INTEREST	14,000	12,000	12,000	14,277
	Total Property Taxes	<u>1,580,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,080,353</u>
220-42350	STATE FLOOD CONTROL PAYMENTS	36,000	42,000	42,000	36,737
220-43450	STATE GROSS & AXLE WEIGHT	41,000	42,000	42,000	40,513
	Total Intergovernmental	<u>77,000</u>	<u>84,000</u>	<u>84,000</u>	<u>77,250</u>
220-45530	TAX ASSESSOR VEHICLE REG.	463,000	430,000	430,000	442,915
	Total Fees of Office	<u>463,000</u>	<u>430,000</u>	<u>430,000</u>	<u>442,915</u>
220-48000	COUNTY COURT FINES	45,000	56,000	56,000	38,419
220-48100	DISTRICT COURT FINES	46,000	57,000	57,000	52,125
220-48200	JUSTICE OF THE PEACE FINES	72,000	80,000	80,000	81,562
	Total Fines	<u>163,000</u>	<u>193,000</u>	<u>193,000</u>	<u>172,106</u>
220-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	5,846
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>5,846</u>
220-49500	SALE OF FIXED ASSETS	0	69,599	0	15,862
220-49800	CONTRACTED ROAD WORK	0	0	0	11,873
	Total Miscellaneous Revenue	<u>0</u>	<u>69,599</u>	<u>0</u>	<u>27,735</u>
220-49970	TRANSFER IN/CASH MATCH	0	500,000	500,000	0
	Total Other Financing Sources	<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>0</u>
	Total Revenues	<u><u>2,293,000</u></u>	<u><u>2,358,599</u></u>	<u><u>2,289,000</u></u>	<u><u>1,806,205</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
220702-51010	ELECTED OFFICIAL SALARIES	36,191	33,830	33,830	32,798
220702-51030	ASSISTANTS	747,137	700,447	700,447	674,749
220702-51080	PART-TIME	42,978	40,174	40,174	25,712
220702-52010	SOCIAL SECURITY TAXES	60,246	56,197	56,197	54,732
220702-52020	GROUP HEALTH INSURANCE	185,328	170,757	170,757	151,624
220702-52030	RETIREMENT	75,120	74,286	74,286	73,281
220702-52031	457 DEFERRED COMP EXPENSE	20,034	26,079	26,079	25,248
220702-52040	UNEMPLOYMENT COMPENSATION	1,652	1,442	1,442	857
220702-52050	WORKERS COMPENSATION	11,564	15,843	15,843	15,157
Total Personnel		1,180,250	1,119,055	1,119,055	1,054,158
220702-53300	OPERATING EXPENSES	32,000	32,000	32,000	4,150
220702-53400	UNIFORMS	8,500	8,500	8,500	9,193
220702-53500	CULVERTS	45,000	20,000	20,000	48,255
220702-53510	BRIDGES	5,000	5,000	5,000	0
220702-53530	ROCK	410,000	410,000	410,000	274,699
220702-53540	ROAD OILS	275,000	275,000	275,000	272,684
220702-53550	ROAD SIGNS	7,500	7,500	7,500	3,961
220702-53560	GAS, OIL, ETC.	145,000	145,000	145,000	92,254
220702-53750	SMALL EQUIPMENT	0	0	0	0
220702-53580	PARTS	75,000	75,000	75,000	68,675
220702-53585	VEHICLE MAINTENANCE	20,000	20,000	20,000	16,922
220702-53590	REPAIR & MAINTENANCE SUPPLIES	0	9,500	9,500	14,230
Total Supplies & Materials		1,023,000	1,007,500	1,007,500	805,023
220702-54520	TELEPHONE	4,000	4,000	4,000	3,560
220702-54540	UTILITIES	8,000	8,000	8,000	5,405
220702-54550	REPAIRS & MAINTENANCE	25,000	0	0	0
220702-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	0
Total Other Charges & Services		40,000	15,000	15,000	8,965

**GRAYSON COUNTY, TEXAS
PRECINCT 2
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
220702-55200	EQUIPMENT	200,000	380,000	380,000	269,599
220702-55250	VEHICLES	0	69,599	0	0
Total Capital Outlay		200,000	449,599	380,000	269,599
Total Expenditures		2,443,250	2,591,154	2,521,555	2,137,745
Excess (Deficiency) of Revenues over Expenditures		(150,250)	(232,555)	(232,555)	(331,540)
Beginning Fund Balance		270,568	503,123	503,123	834,663
Ending Fund Balance		120,318	270,568	270,568	503,123

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
230-40100	CURRENT TAX COLLECTIONS	1,550,000	1,050,000	1,050,000	1,049,011
230-40150	DELINQUENT TAXES	16,000	10,000	10,000	17,082
230-40200	PENALTY & INTEREST	14,000	12,000	12,000	14,277
Total Property Taxes		<u>1,580,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,080,370</u>
230-42350	STATE FLOOD CONTROL PAYMENTS	36,000	42,000	42,000	36,737
230-43000	STATE GRANT REVENUE	0	42,259	0	92,289
230-43450	STATE GROSS & AXLE WEIGHT	41,000	42,000	42,000	40,513
Total Intergovernmental		<u>77,000</u>	<u>126,259</u>	<u>84,000</u>	<u>169,539</u>
230-45530	TAX ASSESSOR VEHICLE REG.	463,000	430,000	430,000	442,915
Total Fees of Office		<u>463,000</u>	<u>430,000</u>	<u>430,000</u>	<u>442,915</u>
230-48000	COUNTY COURT FINES	45,000	56,000	56,000	38,419
230-48100	DISTRICT COURT FINES	46,000	57,000	57,000	52,125
230-48200	JUSTICE OF THE PEACE FINES	72,000	80,000	80,000	81,562
Total Fines		<u>163,000</u>	<u>193,000</u>	<u>193,000</u>	<u>172,106</u>
230-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	2,471
Total Investment Earnings		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>2,471</u>
230-49500	SALE OF FIXED ASSETS	0	17,991	0	0
230-49800	CONTRACTED ROAD WORK	90,000	90,000	90,000	161,981
Total Miscellaneous Revenue		<u>90,000</u>	<u>107,991</u>	<u>90,000</u>	<u>161,981</u>
230-49970	TRANSFER IN/CASH MATCH	0	500,000	500,000	0
230-49980	CAPITAL LEASE PROCEEDS	0	0	0	197,735
Total Other Financing Sources		<u>0</u>	<u>500,000</u>	<u>500,000</u>	<u>197,735</u>
Total Revenues		<u><u>2,383,000</u></u>	<u><u>2,439,250</u></u>	<u><u>2,379,000</u></u>	<u><u>2,227,117</u></u>

GRAYSON COUNTY, TEXAS
PRECINCT 3
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
230703-51010	ELECTED OFFICIAL SALARIES	35,951	33,590	33,590	32,557
230703-51030	ASSISTANTS	796,444	744,397	744,397	716,332
230703-51080	PART-TIME	26,677	21,164	21,164	18,659
230703-52010	SOCIAL SECURITY TAXES	62,133	57,102	57,102	56,702
230703-52020	GROUP HEALTH INSURANCE	199,584	182,952	182,952	164,520
230703-52030	RETIREMENT	82,751	80,611	80,611	79,259
230703-52031	457 DEFERRED COMP EXPENSE	28,068	25,961	25,961	25,002
230703-52040	UNEMPLOYMENT COMPENSATION	1,596	1,491	1,491	900
230703-52050	WORKERS COMPENSATION	10,568	15,499	15,499	15,055
Total Personnel		1,243,772	1,162,767	1,162,767	1,108,986
230703-53300	OPERATING EXPENSES	10,000	8,000	8,000	8,462
230703-53400	UNIFORMS	11,000	8,500	8,500	10,129
230703-53500	CULVERTS	25,000	50,759	8,500	12,471
230703-53510	BRIDGES	20,000	10,000	10,000	9,711
230703-53530	ROCK	325,000	300,000	300,000	225,744
230703-53540	ROAD OILS	400,000	300,000	300,000	354,114
230703-53550	ROAD SIGNS	3,000	3,000	3,000	1,877
230703-53560	GAS, OIL, ETC.	175,000	167,991	150,000	126,931
230703-53580	PARTS	50,000	45,000	45,000	49,217
230703-53585	VEHICLE MAINTENANCE	35,000	35,000	35,000	29,921
230703-53590	REPAIR & MAINTENANCE SUPPLIES	0	40,000	40,000	31,963
Total Supplies & Materials		1,054,000	968,250	908,000	860,540
230703-54520	TELEPHONE	4,500	4,500	4,500	3,458
230703-54540	UTILITIES	9,000	9,000	9,000	9,668
230703-54550	REPAIRS & MAINTENANCE	45,000	0	0	0
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	0
Total Other Charges & Services		59,500	14,500	14,500	13,126

**GRAYSON COUNTY, TEXAS
PRECINCT 3
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
230703-55200	EQUIPMENT	65,000	275,000	275,000	197,735
	Total Capital Outlay	65,000	275,000	275,000	197,735
230750-56200	DEBT SERVICE PRINCIPAL	88,500	45,000	45,000	37,843
230750-56600	DEBT SERVICE INTEREST	4,500	4,500	4,500	2,749
	Total Debt Service	93,000	49,500	49,500	40,592
	Total Expenditures	2,515,272	2,470,017	2,409,767	2,220,979
	Excess (Deficiency) of Revenues over Expenditures	(132,272)	(30,767)	(30,767)	6,138
	Beginning Fund Balance	177,723	208,490	208,490	202,352
	Ending Fund Balance	45,451	177,723	177,723	208,490

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
240-40100	CURRENT TAX COLLECTIONS	1,550,000	1,050,000	1,050,000	1,049,009
240-40150	DELINQUENT TAXES	16,000	10,000	10,000	17,082
240-40200	PENALTY & INTEREST	14,000	12,000	12,000	14,277
	Total Property Taxes	<u>1,580,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,080,368</u>
240-42350	STATE FLOOD CONTROL PAYMENTS	36,000	42,000	42,000	36,737
240-43000	STATE GRANT REVENUE	0	0	0	103,362
240-43450	STATE GROSS & AXLE WEIGHT	41,000	42,000	42,000	40,513
	Total Intergovernmental	<u>77,000</u>	<u>84,000</u>	<u>84,000</u>	<u>180,612</u>
240-45530	TAX ASSESSOR VEHICLE REG-	463,000	430,000	430,000	442,915
	Total Fees of Office	<u>463,000</u>	<u>430,000</u>	<u>430,000</u>	<u>442,915</u>
240-48000	COUNTY COURT FINES	45,000	56,000	56,000	38,419
240-48100	DISTRICT COURT FINES	46,000	57,000	57,000	52,125
240-48200	JUSTICE OF THE PEACE FINES	72,000	80,000	80,000	81,562
	Total Fines	<u>163,000</u>	<u>193,000</u>	<u>193,000</u>	<u>172,106</u>
240-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	4,384
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>4,384</u>
240-49500	SALE OF FIXED ASSETS	0	0	0	25,955
240-49800	CONTRACTED ROAD WORK	0	0	0	295
240-49820	CULVERT SALES	0	0	0	54,678
240-49950	MISCELLANEOUS REVENUE	0	0	0	566
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>81,494</u>
240-49970	TRANSFER IN/CASH MATCH	0	500,000	500,000	0
240-49980	CAPITAL LEASE PROCEEDS	0	171,190	0	225,000
	Total Other Financing Sources	<u>0</u>	<u>671,190</u>	<u>500,000</u>	<u>225,000</u>
	Total Revenues	<u><u>2,293,000</u></u>	<u><u>2,460,190</u></u>	<u><u>2,289,000</u></u>	<u><u>2,186,879</u></u>

**GRAYSON COUNTY, TEXAS
PRECINCT 4
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
240704-51010	ELECTED OFFICIAL SALARIES	35,999	33,638	33,638	32,605
240704-51030	ASSISTANTS	767,480	717,296	717,296	668,526
240704-51080	PART-TIME	29,828	27,876	27,876	27,435
240704-52010	SOCIAL SECURITY TAXES	60,923	55,743	55,743	53,553
240704-52020	GROUP HEALTH INSURANCE	198,288	182,636	182,636	163,150
240704-52030	RETIREMENT	80,752	79,029	79,029	75,781
240704-52031	457 DEFERRED COMP EXPENSE	30,426	30,086	30,086	29,165
240704-52040	UNEMPLOYMENT COMPENSATION	1,674	1,454	1,454	852
240704-52050	WORKERS COMPENSATION	11,637	14,728	14,728	13,916
Total Personnel		1,217,007	1,142,486	1,142,486	1,064,983
240704-53300	OPERATING EXPENSES	10,000	70,000	20,000	12,746
240704-53400	UNIFORMS	11,000	11,000	11,000	9,962
240704-53500	CULVERTS	13,000	10,000	10,000	47,342
240704-53510	BRIDGES	5,000	5,000	5,000	407
240704-53530	ROCK	264,000	220,000	220,000	166,368
240704-53540	ROAD OILS	360,000	300,000	300,000	345,933
240704-53550	ROAD SIGNS	10,000	10,000	10,000	6,276
240704-53560	GAS, OIL, ETC-	192,000	160,000	160,000	112,400
240704-53580	PARTS	90,000	90,000	90,000	76,459
240704-53585	VEHICLE MAINTENANCE	30,000	31,920	30,000	10,749
240704-53590	REPAIR & MAINTENANCE SUPPLIES	0	25,000	25,000	16,526
Total Supplies & Materials		985,000	932,920	881,000	805,168

**GRAYSON COUNTY, TEXAS
PRECINCT 4
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
240704-54000	PROFESSIONAL SERVICES	5,000	5,000	5,000	0
240704-54030	TRAINING & EDUCATION	0	0	0	275
240704-54490	MISCELLANEOUS EXPENSE	2,000	1,000	1,000	32
240704-54520	TELEPHONE	8,000	8,000	8,000	6,494
240704-54540	UTILITIES	15,000	15,000	15,000	12,021
240704-54550	REPAIRS & MAINTENANCE	35,000	10,000	10,000	10,520
240704-54600	EQUIPMENT RENTAL	15,000	15,000	15,000	0
Total Other Charges & Services		<u>80,000</u>	<u>54,000</u>	<u>54,000</u>	<u>29,342</u>
240704-55150	MACHINERY	60,000	351,190	180,000	225,000
Total Capital Outlay		<u>60,000</u>	<u>351,190</u>	<u>180,000</u>	<u>225,000</u>
240750-56200	DEBT SERVICE PRINCIPAL	145,000	225,000	225,000	136,362
240750-56600	DEBT SERVICE INTEREST	11,000	16,500	16,500	9,063
Total Debt Service		<u>156,000</u>	<u>241,500</u>	<u>241,500</u>	<u>145,425</u>
Total Expenditures		<u><u>2,498,007</u></u>	<u><u>2,722,096</u></u>	<u><u>2,498,986</u></u>	<u><u>2,269,918</u></u>
Excess (Deficiency) of Revenues over Expenditures		(205,007)	(261,906)	(209,986)	(83,039)
Beginning Fund Balance		<u>265,953</u>	<u>527,859</u>	<u>527,859</u>	<u>610,898</u>
Ending Fund Balance		<u><u>60,946</u></u>	<u><u>265,953</u></u>	<u><u>317,873</u></u>	<u><u>527,859</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
243-43200	FEDERAL REVENUE	311,850	284,986	284,986	236,116
243-43700	INTERGOVERNMENTAL MISCELLANEOUS	0	0	0	0
	Total Miscellaneous Revenue	<u>311,850</u>	<u>284,986</u>	<u>284,986</u>	<u>236,116</u>
	Total Revenues	<u><u>311,850</u></u>	<u><u>284,986</u></u>	<u><u>284,986</u></u>	<u><u>236,116</u></u>
243706-51030	PERSONNEL SALARIES	169,627	74,400	74,400	72,015
243706-52010	SOCIAL SECURITY TAXES	5,642	5,355	5,355	5,235
243706-52020	GROUP HEALTH INSURANCE	6,480	5,940	5,940	5,400
243706-52030	RETIREMENT	7,652	7,487	7,487	7,383
243706-52031	457 DEFERRED COMP EXPENSE	2,389	2,232	2,232	1,813
243706-52040	UNEMPLOYMENT INSURANCE	167	145	145	88
243706-52050	WORKERS COMPENSATION	133	167	167	163
	Total Personnel	<u>192,090</u>	<u>95,726</u>	<u>95,726</u>	<u>92,097</u>
243706-53100	OFFICE SUPPLIES	600	600	600	185
243706-53300	OPERATING EXPENSES	8,160	8,160	8,160	8,324
	Total Supplies & Materials	<u>8,760</u>	<u>8,760</u>	<u>8,760</u>	<u>8,509</u>
243706-54000	PROFESSIONAL SERVICES	95,000	165,000	165,000	134,860
243706-54030	TRAINING & EDUCATION	16,000	15,500	15,500	650
243706-54340	CONTRACT SERVICES	0	0	0	0
	Total Other Charges & Services	<u>111,000</u>	<u>180,500</u>	<u>180,500</u>	<u>135,510</u>
	Total Expenditures	<u><u>311,850</u></u>	<u><u>284,986</u></u>	<u><u>284,986</u></u>	<u><u>236,116</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
EMPLOYEE ACTIVITY FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
250-49000	INVESTMENT EARNINGS	0	0	0	1
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
250-49770	DRINK VENDING COMMISSIONS	1,500	2,000	2,000	1,450
250-49775	SNACK VENDING COMMISSIONS	1,000	1,200	1,200	706
250-49950	MISCELLANEOUS REVENUE	0	500	500	0
	Total Miscellaneous Revenue	<u>2,500</u>	<u>3,700</u>	<u>3,700</u>	<u>2,156</u>
250-49970	TRANSFER IN/CASH MATCH	6,000	5,000	5,000	1,655
	Total Other Financing Sources	<u>6,000</u>	<u>5,000</u>	<u>5,000</u>	<u>1,655</u>
	Total Revenues	<u>8,500</u>	<u>8,700</u>	<u>8,700</u>	<u>3,812</u>
250406-53310	EMPLOYEE BANQUET	7,000	6,000	6,000	2,129
250406-53330	MISCELLANEOUS EMPLOYEE EXP	1,500	1,000	1,000	867
	Total Supplies & Materials	<u>8,500</u>	<u>7,000</u>	<u>7,000</u>	<u>2,996</u>
	Total Expenditures	<u>8,500</u>	<u>7,000</u>	<u>7,000</u>	<u>2,996</u>
	Excess (Deficiency) of Revenues over Expenditures	0	1,700	1,700	816
	Beginning Fund Balance	<u>2,516</u>	<u>816</u>	<u>816</u>	<u>0</u>
	Ending Fund Balance	<u>2,516</u>	<u>2,516</u>	<u>2,516</u>	<u>816</u>

PROPOSED

Grayson County Employee Wellness Fund - Funds received are used to support activities directed at improving employee wellness and overall health. The County Wellness program duties were absorbed by Human Resources in fiscal 2020 and 2021; therefore, this fund was closed at the end of 2021.

**GRAYSON COUNTY, TEXAS
EMPLOYEE WELLNESS FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
251-49930	WELLNESS INCENTIVE PAYMENTS	0	0	0	0
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
251412-51030	PERSONNEL SALARIES	0	0	0	3,967
	Total Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,967</u>
	Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,967</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(3,967)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,967</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
253-49000	INVESTMENT EARNINGS	800	1,000	1,000	1,030
	Total Investment Earnings	800	1,000	1,000	1,030
253-49500	SALE OF FIXED ASSETS	0	0	0	0
253-49600	DONATIONS	110,000	100,000	100,000	111,606
	Total Miscellaneous Revenue	110,000	100,000	100,000	111,606
	Total Revenues	110,800	101,000	101,000	112,636

**GRAYSON COUNTY, TEXAS
HOLIDAY LIGHTS
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
253660-51030	PERSONNEL SALARIES	37,000	37,000	37,000	32,086
253660-51080	PART-TIME	25,000	25,000	25,000	19,131
253660-52010	SOCIAL SECURITY TAXES	3,000	3,000	3,000	2,019
253660-52020	GROUP HEALTH INSURANCE	1,000	1,000	1,000	295
253660-52030	RETIREMENT	1,000	1,000	1,000	756
253660-52031	457 DEFERRED COMP EXPENSE	500	500	500	386
253660-52040	UNEMPLOYMENT INSURANCE	50	50	50	34
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	641
Total Personnel		<u>68,550</u>	<u>68,550</u>	<u>68,550</u>	<u>55,348</u>
253660-53300	OPERATING EXPENSES	25,000	30,000	30,000	9,482
Total Supplies & Materials		<u>25,000</u>	<u>30,000</u>	<u>30,000</u>	<u>9,482</u>
253660-55200	EQUIPMENT	70,000	52,365	52,365	72,304
Total Capital Outlay		<u>70,000</u>	<u>52,365</u>	<u>52,365</u>	<u>72,304</u>
Total Expenditures		<u><u>163,550</u></u>	<u><u>150,915</u></u>	<u><u>150,915</u></u>	<u><u>137,134</u></u>
Excess (Deficiency) of Revenues over Expenditures		(52,750)	(49,915)	(49,915)	(24,498)
Beginning Fund Balance		<u>113,866</u>	<u>163,781</u>	<u>163,781</u>	<u>188,279</u>
Ending Fund Balance		<u><u>61,116</u></u>	<u><u>113,866</u></u>	<u><u>113,866</u></u>	<u><u>163,781</u></u>

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

GRAYSON COUNTY, TEXAS
TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	1,200	1,023	3,000	2,392
	Total Fees of Office	<u>1,200</u>	<u>1,023</u>	<u>3,000</u>	<u>2,392</u>
255-49000	INVESTMENT EARNINGS	200	200	500	377
	Total Investment Earnings	<u>200</u>	<u>200</u>	<u>500</u>	<u>377</u>
	Total Revenues	<u>1,400</u>	<u>1,223</u>	<u>3,500</u>	<u>2,769</u>
255440-51030	ASSISTANTS	0	0	0	46,856
255440-52010	SOCIAL SECURITY TAXES	0	0	0	3,232
255440-52020	GROUP HEALTH INSURANCE	0	0	0	10,800
255440-52030	RETIREMENT	0	0	0	4,740
255440-52031	457 DEFERRED COMP EXPENSE	0	0	0	3,118
255440-52040	UNEMPLOYMENT COMPENSATION	0	0	0	61
255440-52050	WORKERS COMPENSATION	0	0	0	110
	Total Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>68,917</u>
255440-53300	OPERATING EXPENDITURES	28,000	0	3,000	0
	Total Supplies & Materials	<u>28,000</u>	<u>0</u>	<u>3,000</u>	<u>3,480</u>
255440-54030	TRAINING & EDUCATION	0	0	5,000	732
255440-54080	LOCAL TRAVEL	0	0	1,000	0
	Total Other Charges & Services	<u>0</u>	<u>0</u>	<u>6,000</u>	<u>732</u>
	Total Expenditures	<u>28,000</u>	<u>0</u>	<u>9,000</u>	<u>73,129</u>
	Excess (Deficiency) of Revenues over Expenditures	(26,600)	1,223	(5,500)	(70,360)
	Beginning Fund Balance	26,839	25,616	25,616	95,976
	Ending Fund Balance	<u>239</u>	<u>26,839</u>	<u>20,116</u>	<u>25,616</u>

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

GRAYSON COUNTY, TEXAS
TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX PENALTY
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	3,000	2,750	2,000	2,000
	Total Fees of Office	<u>3,000</u>	<u>2,750</u>	<u>2,000</u>	<u>2,000</u>
256-49000	INVESTMENT EARNINGS	40	0	0	147
	Total Investment Earnings	<u>40</u>	<u>0</u>	<u>0</u>	<u>147</u>
	Total Revenues	<u><u>3,040</u></u>	<u><u>2,750</u></u>	<u><u>2,000</u></u>	<u><u>2,147</u></u>
256440-51030	ASSISTANTS	0	0	0	34,735
	Total Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>34,735</u>
256440-53300	OPERATING EXPENDITURES	10,500	0	2,000	0
256440-53750	SMALL EQUIPMENT	0	0	0	2,390
	Total Supplies & Materials	<u>10,500</u>	<u>0</u>	<u>2,000</u>	<u>2,390</u>
	Total Expenditures	<u><u>10,500</u></u>	<u><u>0</u></u>	<u><u>2,000</u></u>	<u><u>37,125</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(7,460)	2,750	0	(34,978)
	Beginning Fund Balance	<u>7,760</u>	<u>5,010</u>	<u>5,010</u>	<u>39,988</u>
	Ending Fund Balance	<u><u>300</u></u>	<u><u>7,760</u></u>	<u><u>5,010</u></u>	<u><u>5,010</u></u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
265-45305	COUNTY CLERK PROBATE	16,000	4,000	4,000	5,780
265-45315	COUNTY CLERK CIVIL	6,000	1,500	1,500	2,105
265-45320	COUNTY CLERK CRIMINAL	5,000	5,000	5,000	3,815
265-45360	COUNTY CLERK MISCELLANEOUS	45,000	25,000	25,000	44,220
265-45600	DISTRICT CLERK	22,000	9,000	9,000	12,615
265-46000	JUSTICE OF THE PEACE	9,000	12,000	12,000	11,085
	Total Fees of Office	<u>103,000</u>	<u>56,500</u>	<u>56,500</u>	<u>79,620</u>
265-49000	INVESTMENT EARNINGS	20	250	250	17
	Total Investment Earnings	<u>20</u>	<u>250</u>	<u>250</u>	<u>17</u>
265-49950	MISCELLANEOUS REVENUE	300	0	0	340
	Total Miscellaneous Revenue	<u>300</u>	<u>0</u>	<u>0</u>	<u>340</u>
265-49970	TRANSFER IN/CASH MATCH	35,000	75,000	75,000	27,756
	Total Other Financing Sources	<u>35,000</u>	<u>75,000</u>	<u>75,000</u>	<u>27,756</u>
	Total Revenues	<u><u>138,320</u></u>	<u><u>131,750</u></u>	<u><u>131,750</u></u>	<u><u>107,733</u></u>

**GRAYSON COUNTY, TEXAS
COURTHOUSE SECURITY FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
265570-53100	OFFICE SUPPLIES	200	200	200	0
265570-53300	OPERATING EXPENSES	3,000	5,000	5,000	645
265570-53590	REPAIR & MAINTENANCE SUPPLIES	0	5,915	5,000	1,080
	Total Supplies & Materials	<u>3,200</u>	<u>11,115</u>	<u>10,200</u>	<u>1,725</u>
265570-54000	PROFESSIONAL SERVICES	126,000	115,000	115,000	106,008
265570-54550	REPAIRS & MAINTENANCE	7,500	0	0	0
	Total Other Charges & Services	<u>133,500</u>	<u>115,000</u>	<u>115,000</u>	<u>106,008</u>
	Total Expenditures	<u>136,700</u>	<u>126,115</u>	<u>125,200</u>	<u>107,733</u>
	Excess (Deficiency) of Revenues over Expenditures	1,620	5,635	6,550	0
	Beginning Fund Balance	<u>5,635</u>	0	0	0
	Ending Fund Balance	<u>7,255</u>	<u>5,635</u>	<u>6,550</u>	<u>0</u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
JUSTICE COURT SECURITY FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
266-46000	JUSTICE OF THE PEACE	3,000	4,500	4,500	3,676
	Total Fees of Office	3,000	4,500	4,500	3,676
266-49000	INVESTMENT EARNINGS	350	500	500	401
	Total Investment Earnings	350	500	500	401
	Total Revenues	3,350	5,000	5,000	4,077
266570-53300	OPERATING EXPENDITURES	20,000	5,000	5,000	0
266570-53590	REPAIR & MAINTENANCE SUPPLIES	0	5,000	5,000	0
	Total Supplies & Materials	20,000	10,000	10,000	0
266570-54550	REPAIR & MAINTENANCE	20,000	0	0	0
	Total Supplies & Materials	20,000	0	0	0
	Total Expenditures	40,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(36,650)	(5,000)	(5,000)	4,077
	Beginning Fund Balance	65,877	70,877	70,877	66,800
	Ending Fund Balance	29,227	65,877	65,877	70,877

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	4,200	5,000	5,000	5,176
270-46045	JP2 CRIMINAL TECHNOLOGY	2,700	5,000	5,000	3,598
270-46050	JP3 CRIMINAL TECHNOLOGY	1,500	2,000	2,000	1,711
270-46055	JP4 CRIMINAL TECHNOLOGY	1,400	3,000	3,000	1,893
Total Fees of Office		9,800	15,000	15,000	12,378
270-49000	INVESTMENT EARNINGS	50	300	300	66
Total Investment Earnings		50	300	300	66
Total Revenues		9,850	15,300	15,300	12,444

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2023 Proposed Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
270511-53300	JP1 TECHNOLOGY	3,500	5,000	5,000	2,791
	Total Supplies & Materials	<u>3,500</u>	<u>5,000</u>	<u>5,000</u>	<u>2,791</u>
	Total JP #1 Expenditures	<u><u>3,500</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>2,791</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
270512-53300	JP2 TECHNOLOGY	3,500	5,000	5,000	2,791
	Total Supplies & Materials	<u>3,500</u>	<u>5,000</u>	<u>5,000</u>	<u>2,791</u>
	Total JP #2 Expenditures	<u><u>3,500</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>2,791</u></u>

**GRAYSON COUNTY, TEXAS
JUSTICE COURT TECHNOLOGY FUND
2023 Proposed Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
270513-53300	JP3 TECHNOLOGY	3,500	5,000	5,000	2,791
	Total Supplies & Materials	<u>3,500</u>	<u>5,000</u>	<u>5,000</u>	<u>2,791</u>
	Total JP #3 Expenditures	<u><u>3,500</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>2,791</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
270514-53300	JP4 TECHNOLOGY	3,500	5,000	5,000	2,791
	Total Supplies & Materials	<u>3,500</u>	<u>5,000</u>	<u>5,000</u>	<u>2,791</u>
	Total JP #4 Expenditures	<u><u>3,500</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>2,791</u></u>
	Total Expenditures	<u><u>14,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>11,164</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,150)	(4,700)	(4,700)	1,280
	Beginning Fund Balance	<u>6,926</u>	<u>11,626</u>	<u>11,626</u>	<u>10,346</u>
	Ending Fund Balance	<u><u>2,776</u></u>	<u><u>6,926</u></u>	<u><u>6,926</u></u>	<u><u>11,626</u></u>

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
271-45357	COUNTY COURT TECHNOLOGY	2,000	3,500	3,500	1,725
271-45657	DISTRICT COURT TECHNOLOGY	2,500	2,500	2,500	3,424
	Total Fees of Office	<u>4,500</u>	<u>6,000</u>	<u>6,000</u>	<u>5,149</u>
271-49000	INVESTMENT EARNINGS	50	100	100	85
	Total Investment Earnings	<u>50</u>	<u>100</u>	<u>100</u>	<u>85</u>
	Total Revenues	<u><u>4,550</u></u>	<u><u>6,100</u></u>	<u><u>6,100</u></u>	<u><u>5,234</u></u>

**GRAYSON COUNTY, TEXAS
COUNTY AND DISTRICT COURT TECHNOLOGY FUND
2023 Proposed Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
271403-53300	COUNTY COURT TECH EXPENSES	2,500	4,000	4,000	3,400
	Total Supplies & Materials	2,500	4,000	4,000	3,400
	Total County Court Expenditures	2,500	4,000	4,000	3,400

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	3,500	2,600	2,600	2,250
	Total Supplies & Materials	3,500	2,600	2,600	2,250
	Total District Court Expenditures	3,500	2,600	2,600	2,250
	Total Expenditures	6,000	6,600	6,600	5,650
	Excess (Deficiency) of Revenues over Expenditures	(1,450)	(500)	(500)	(416)
	Beginning Fund Balance	13,084	13,584	13,584	14,000
	Ending Fund Balance	11,634	13,084	13,084	13,584

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

GRAYSON COUNTY, TEXAS
HELP AMERICA VOTE ACT (HAVA) FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
272-49520	ELECTION REIMBURSEMENTS	0	5,000	5,000	21,365
	Total Intergovernmental	0	5,000	5,000	21,365
272-49000	INVESTMENT EARNINGS	0	0	0	233
	Total Investment Earnings	0	0	0	233
	Total Revenues	0	5,000	5,000	21,598
272460-53750	SMALL EQUIPMENT	0	5,000	5,000	5,292
	Total Supplies & Materials	0	5,000	5,000	5,292
272460-54030	TRAINING & EDUCATION	0	5,000	5,000	1,700
	Total Other Charges & Services	0	5,000	5,000	1,700
272800-57000	TRANSFER TO OTHER FUNDS	44,633	0	0	0
	Total Other Charges & Services	44,633	0	0	0
	Total Expenditures	44,633	10,000	10,000	6,992
	Excess (Deficiency) of Revenues over Expenditures	(44,633)	(5,000)	(5,000)	14,606
	Beginning Fund Balance	44,633	49,633	49,633	35,027
	Ending Fund Balance	0	44,633	44,633	49,633

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
273-42030	ELECTION CONTRACT ADMIN	6,000	10,000	10,000	21,125
273-49520	ELECTION EQUIPMENT USAGE	2,000	0	0	0
	Total Intergovernmental	<u>8,000</u>	<u>10,000</u>	<u>10,000</u>	<u>21,125</u>
273-49970	TRANSFER IN/CASH MATCH	44,633	0	0	0
	Total Other Financing Sources	<u>44,633</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>52,633</u>	<u>10,000</u>	<u>10,000</u>	<u>21,125</u>
273460-53750	SMALL EQUIPMENT	5,000	0	0	0
	Total Supplies & Materials	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
273460-54320	ELECTIONS	15,000	10,000	10,000	4,586
273460-54550	REPAIRS & MAINTENANCE	30,000	0	0	0
	Total Other Charges & Services	<u>45,000</u>	<u>10,000</u>	<u>10,000</u>	<u>4,586</u>
	Total Expenditures	<u>50,000</u>	<u>10,000</u>	<u>10,000</u>	<u>4,586</u>
	Excess (Deficiency) of Revenues over Expenditures	2,633	0	0	16,539
	Beginning Fund Balance	44,218	44,218	44,218	27,679
	Ending Fund Balance	<u>46,851</u>	<u>44,218</u>	<u>44,218</u>	<u>44,218</u>

PROPOSED

Election Equipment Replacement Fund - The Grayson County Commissioners Court established this fund to set aside funds for the eventual replacement of voting equipment. The Court began equipment replacement in fiscal 2019. This fund was exhausted and closed at the end of fiscal 2021.

GRAYSON COUNTY, TEXAS
ELECTION EQUIPMENT REPLACEMENT FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
274-49970	TRANSFER IN/CASH MATCH	0	0	0	432,936
	Total Other Financing Sources	0	0	0	432,936
	Total Revenues	0	0	0	432,936
274460-55200	EQUIPMENT	0	0	0	433,312
	Total Capital Outlay	0	0	0	433,312
	Total Expenditures	0	0	0	433,312
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(376)
	Beginning Fund Balance	0	0	0	376
	Ending Fund Balance	0	0	0	0

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
275-45320	COUNTY CLERK CRIMINAL	100	300	300	189
275-45370	COUNTY CLERK PRESERVATION FEE	352,000	300,000	300,000	440,640
	Total Fees of Office	<u>352,100</u>	<u>300,300</u>	<u>300,300</u>	<u>440,829</u>
275-49000	INVESTMENT EARNINGS	2,000	2,000	2,000	4,597
	Total Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>4,597</u>
	Total Revenues	<u><u>354,100</u></u>	<u><u>302,300</u></u>	<u><u>302,300</u></u>	<u><u>445,426</u></u>

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS MANAGEMENT FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
275403-51030	ASSISTANTS	147,278	91,400	91,400	21,035
275403-52010	SOCIAL SECURITY TAXES	10,963	6,992	6,992	1,606
275403-52020	GROUP HEALTH INSURANCE	35,640	23,760	23,760	3,793
275403-52030	RETIREMENT	13,741	8,930	8,930	2,098
275403-52040	UNEMPLOYMENT COMPENSATION	306	179	179	25
275403-52050	WORKERS COMPENSATION	249	205	205	47
Total Personnel		<u>208,177</u>	<u>131,466</u>	<u>131,466</u>	<u>28,604</u>
275403-53750	SMALL EQUIPMENT	10,000	0	0	2,746
Total Supplies & Materials		<u>10,000</u>	<u>0</u>	<u>0</u>	<u>2,746</u>
275403-54230	PRESERVATION EXPENSE	200,000	250,000	250,000	137,803
Total Other Charges & Services		<u>200,000</u>	<u>250,000</u>	<u>250,000</u>	<u>137,803</u>
275403-55200	EQUIPMENT	25,000	50,000	50,000	0
Total Capital Outlay		<u>25,000</u>	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Total Expenditures		<u>443,177</u>	<u>431,466</u>	<u>431,466</u>	<u>169,153</u>
Excess (Deficiency) of Revenues over Expenditures		(89,077)	(129,166)	(129,166)	276,273
Beginning Fund Balance		<u>759,041</u>	<u>888,207</u>	<u>888,207</u>	<u>611,934</u>
Ending Fund Balance		<u>669,964</u>	<u>759,041</u>	<u>759,041</u>	<u>888,207</u>

PROPOSED

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

GRAYSON COUNTY, TEXAS
COUNTY CLERK RECORDS ARCHIVE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	0	14,000	0	0
	Total Fees of Office	0	14,000	0	0
276-49000	INVESTMENT EARNINGS	0	1,000	1,000	1,747
	Total Investment Earnings	0	1,000	1,000	1,747
	Total Revenues	0	15,000	1,000	1,747
276403-54230	PRESERVATION EXPENSE	0	263,152	250,000	158,560
	Total Other Charges & Services	0	263,152	250,000	158,560
	Total Expenditures	0	263,152	250,000	158,560
	Excess (Deficiency) of Revenues over Expenditures	0	(248,152)	(249,000)	(156,813)
	Beginning Fund Balance	0	248,152	248,152	404,965
	Ending Fund Balance	0	0	(848)	248,152

PROPOSED

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

**GRAYSON COUNTY, TEXAS
COUNTY CLERK VITAL STATISTICS FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	9,000	8,000	8,000	10,267
	Total Fees of Office	<u>9,000</u>	<u>8,000</u>	<u>8,000</u>	<u>10,267</u>
277-49000	INVESTMENT EARNINGS	200	300	300	195
	Total Investment Earnings	<u>200</u>	<u>300</u>	<u>300</u>	<u>195</u>
	Total Revenues	<u>9,200</u>	<u>8,300</u>	<u>8,300</u>	<u>10,462</u>
277403-54030	TRAINING & EDUCATION	3,000	2,600	2,600	0
277403-54230	PRESERVATION EXPENSE	20,000	20,000	29,000	18,025
	Total Other Charges & Services	<u>23,000</u>	<u>22,600</u>	<u>31,600</u>	<u>18,025</u>
	Total Expenditures	<u>23,000</u>	<u>22,600</u>	<u>31,600</u>	<u>18,025</u>
	Excess (Deficiency) of Revenues over Expenditures	(13,800)	(14,300)	(23,300)	(7,563)
	Beginning Fund Balance	<u>19,909</u>	<u>34,209</u>	<u>34,209</u>	<u>41,772</u>
	Ending Fund Balance	<u>6,109</u>	<u>19,909</u>	<u>10,909</u>	<u>34,209</u>

PROPOSED

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

GRAYSON COUNTY, TEXAS
DISTRICT CLERK RECORDS ARCHIVE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	1,000	17,000	17,000	18,790
	Total Fees of Office	<u>1,000</u>	<u>17,000</u>	<u>17,000</u>	<u>18,790</u>
278-49000	INVESTMENT EARNINGS	0	50	50	191
	Total Investment Earnings	<u>0</u>	<u>50</u>	<u>50</u>	<u>191</u>
	Total Revenues	<u><u>1,000</u></u>	<u><u>17,050</u></u>	<u><u>17,050</u></u>	<u><u>18,981</u></u>
278530-54230	PRESERVATION EXPENSE	20,000	15,000	15,000	29,762
	Total Other Charges & Services	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>	<u>29,762</u>
	Total Expenditures	<u><u>20,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>29,762</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(19,000)	2,050	2,050	(10,781)
	Beginning Fund Balance	<u>24,397</u>	<u>22,347</u>	<u>22,347</u>	<u>33,128</u>
	Ending Fund Balance	<u><u>5,397</u></u>	<u><u>24,397</u></u>	<u><u>24,397</u></u>	<u><u>22,347</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
279-45605	DISTRICT CLERK CRIMINAL	500	2,000	2,000	1,401
279-45665	DISTRICT CLERK PASSPORT FEE	35,000	28,000	28,000	0
279-46560	DIST. CLERK PRESERVATION FEE	25,000	8,000	8,000	9,515
	Total Fees of Office	<u>60,500</u>	<u>38,000</u>	<u>38,000</u>	<u>10,916</u>
279-49000	INVESTMENT EARNINGS	300	500	500	501
	Total Investment Earnings	<u>300</u>	<u>500</u>	<u>500</u>	<u>501</u>
279-49970	TRANSFER IN/CASH MATCH	0	0	0	60,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
	Total Revenues	<u><u>60,800</u></u>	<u><u>38,500</u></u>	<u><u>38,500</u></u>	<u><u>71,417</u></u>
279530-51030	PERSONNEL SALARIES	12,000	0	0	0
279530-52010	SOCIAL SECURITY TAXES	1,000	0	0	0
279530-52030	RETIREMENT	1,200	0	0	0
	Total Personnel	<u>14,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
279530-54230	PRESERVATION EXPENSE	45,000	38,000	38,000	99,989
279530-54520	TELEPHONE	500	500	500	229
	Total Other Charges & Services	<u>45,500</u>	<u>38,500</u>	<u>38,500</u>	<u>100,218</u>
	Total Expenditures	<u><u>59,700</u></u>	<u><u>38,500</u></u>	<u><u>38,500</u></u>	<u><u>100,218</u></u>
	Excess (Deficiency) of Revenues over Expenditures	1,100	0	0	(28,801)
	Beginning Fund Balance	<u>38,624</u>	<u>38,624</u>	<u>38,624</u>	<u>67,425</u>
	Ending Fund Balance	<u><u>39,724</u></u>	<u><u>38,624</u></u>	<u><u>38,624</u></u>	<u><u>38,624</u></u>

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
280-45305	COUNTY CLERK PROBATE	0	5,000	5,000	5,775
280-45315	COUNTY CLERK CIVIL	0	2,000	2,000	2,105
280-45320	COUNTY CLERK CRIMINAL	13,000	10,000	10,000	10,747
280-45600	DISTRICT CLERK	20,000	27,000	27,000	32,396
	Total Fees of Office	<u>33,000</u>	<u>44,000</u>	<u>44,000</u>	<u>51,023</u>
280-49000	INVESTMENT EARNINGS	100	800	800	662
	Total Investment Earnings	<u>100</u>	<u>800</u>	<u>800</u>	<u>662</u>
	Total Revenues	<u><u>33,100</u></u>	<u><u>44,800</u></u>	<u><u>44,800</u></u>	<u><u>51,685</u></u>

**GRAYSON COUNTY, TEXAS
COUNTY RECORDS MANAGEMENT FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
280401-51080	PART-TIME SALARIES	20,000	0	0	64,875
280401-52010	SOCIAL SECURITY TAXES	0	0	0	4,963
280401-52030	RETIREMENT	0	0	0	523
280401-52040	UNEMPLOYMENT INSURANCE	0	0	0	79
280401-52050	WORKERS COMPENSATION	0	0	0	136
	Total Personnel	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>70,576</u>
280401-53300	OPERATING EXPENDITURES	10,000	7,500	7,500	6,980
	Total Supplies & Materials	<u>10,000</u>	<u>7,500</u>	<u>7,500</u>	<u>6,980</u>
280401-54230	PRESERVATION EXPENSE	10,000	65,000	65,000	78,632
280401-54540	UTILITIES	0	4,000	4,000	2,679
	Total Other Charges & Services	<u>10,000</u>	<u>69,000</u>	<u>69,000</u>	<u>81,311</u>
	Total	<u>40,000</u>	<u>76,500</u>	<u>76,500</u>	<u>158,867</u>
280800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	60,000
	Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
	Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>60,000</u>
	Excess (Deficiency) of Revenues over Expenditures	(6,900)	(31,700)	(31,700)	(167,182)
	Beginning Fund Balance	<u>24,471</u>	<u>56,171</u>	<u>56,171</u>	<u>223,353</u>
	Ending Fund Balance	<u>17,571</u>	<u>24,471</u>	<u>24,471</u>	<u>56,171</u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
281-45315	COUNTY CLERK CIVIL	100	10,000	10,000	15,470
281-45620	DISTRICT CLERK CIVIL	2,400	14,000	14,000	16,330
	Total Fees of Office	<u>2,500</u>	<u>24,000</u>	<u>24,000</u>	<u>31,800</u>
281-49000	INVESTMENT EARNINGS	100	300	300	1,013
	Total Investment Earnings	<u>100</u>	<u>300</u>	<u>300</u>	<u>1,013</u>
	Total Revenues	<u>2,600</u>	<u>24,300</u>	<u>24,300</u>	<u>32,813</u>
281401-54230	COMM CRT PRESERVATION EXPENSE	0	75,000	75,000	25,000
281403-54230	CO CLK PRESERVATION EXPENSE	70,000	0	0	0
281530-54230	DIST CLERK PRESERVATION EXPENSE	20,000	0	0	0
	Total Other Charges & Services	<u>90,000</u>	<u>75,000</u>	<u>75,000</u>	<u>25,000</u>
	Total Expenditures	<u>90,000</u>	<u>75,000</u>	<u>75,000</u>	<u>25,000</u>
	Excess (Deficiency) of Revenues over Expenditures	(87,400)	(50,700)	(50,700)	7,813
	Beginning Fund Balance	<u>123,727</u>	<u>174,427</u>	<u>174,427</u>	<u>166,614</u>
	Ending Fund Balance	<u>36,327</u>	<u>123,727</u>	<u>123,727</u>	<u>174,427</u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
HAVA SECURITY GRANT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
283-49000	INVESTMENT EARNINGS	0	0	0	83
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>83</u>
	Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>83</u>
283460-53750	SMALL EQUIPMENT	0	15,338	18,325	18,495
	Total Supplies & Materials	<u>0</u>	<u>15,338</u>	<u>18,325</u>	<u>18,495</u>
283460-54550	REPAIRS & MAINTENANCE	3,000	0	0	69,830
	Total Other Charges & Services	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>69,830</u>
	Total Expenditures	<u>3,000</u>	<u>15,338</u>	<u>18,325</u>	<u>88,325</u>
	Excess (Deficiency) of Revenues over Expenditures	(3,000)	(15,338)	(18,325)	(88,242)
	Beginning Fund Balance	<u>3,000</u>	<u>18,338</u>	<u>18,338</u>	<u>106,580</u>
	Ending Fund Balance	<u>0</u>	<u>3,000</u>	<u>13</u>	<u>18,338</u>

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
285-49000	INVESTMENT EARNINGS	50	100	100	63
	Total Investment Earnings	50	100	100	63
	Total Revenues	50	100	100	63
285662-53300	OPERATING EXPENSES	500	500	500	0
	Total Supplies & Materials	500	500	500	0
285662-54490	MISCELLANEOUS EXPENSE	4,500	4,500	4,500	0
	Total Other Charges & Services	4,500	4,500	4,500	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,950)	(4,900)	(4,900)	63
	Beginning Fund Balance	5,953	10,853	10,853	10,790
	Ending Fund Balance	1,003	5,953	5,953	10,853

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
290-49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	0
	Total Other Financing Sources	6,500	6,500	6,500	0
	Total Revenues	6,500	6,500	6,500	0
290547-53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	0
	Total Supplies & Materials	6,500	6,500	6,500	0
	Total Expenditures	6,500	6,500	6,500	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
295-45325	COURT REPORTER/STENO	28,000	6,000	6,000	7,505
295-45610	COURT REPORTER/STENO	24,000	18,000	18,000	19,470
Total Fees of Office		<u>52,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,975</u>
Total Revenues		<u>52,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,975</u>
295506-54270	OTHER COURT COSTS	52,000	24,000	24,000	26,975
Total Other Charges & Services		<u>52,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,975</u>
Total Expenditures		<u>52,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,975</u>
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
297-45347	LANGUAGE ACCESS FEES	15,000	0	0	0
	Total Fees of Office	15,000	0	0	0
	Total Revenues	15,000	0	0	0
297505-54247	INTERPRETERS	15,000	0	0	0
	Total Other Charges & Services	15,000	0	0	0
	Total Expenditures	15,000	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

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
298-45400	FACILITY FUND FEES	50,000	0	0	0
	Total Fees of Office	50,000	0	0	0
	Total Revenues	50,000	0	0	0
298450-53300	OPERATING EXPENSES	25,000	0	0	0
	Total Supplies & Materials	25,000	0	0	0
298450-54550	REPAIRS & MAINTENANCE	25,000	0	0	0
	Total Other Charges & Services	25,000	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

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	100	2,000	2,000	764
300-45653	DISTRICT CLERK DRUG COURT FEE	1,800	5,000	5,000	5,503
	Total Fees of Office	<u>1,900</u>	<u>7,000</u>	<u>7,000</u>	<u>6,267</u>
300-49000	INVESTMENT EARNINGS	500	500	500	715
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>715</u>
300-49970	TRANSFER IN/CASH MATCH	14,000	14,000	0	16,235
	Total Other Financing Sources	<u>14,000</u>	<u>14,000</u>	<u>0</u>	<u>16,235</u>
	Total Revenues	<u><u>16,400</u></u>	<u><u>21,500</u></u>	<u><u>7,500</u></u>	<u><u>23,217</u></u>
300585-53300	OPERATING EXPENSES	80,000	80,000	80,000	15,486
	Total Supplies & Materials	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>15,486</u>
	Total Expenditures	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>15,486</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(63,600)	(58,500)	(72,500)	7,731
	Beginning Fund Balance	<u>74,890</u>	<u>133,390</u>	<u>133,390</u>	<u>125,659</u>
	Ending Fund Balance	<u><u>11,290</u></u>	<u><u>74,890</u></u>	<u><u>60,890</u></u>	<u><u>133,390</u></u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
VETERANS COURT FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
302-49000	INVESTMENT EARNINGS	100	100	100	102
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>102</u>
302-49600	DONATIONS	2,000	2,000	2,000	2,892
302-49660	PROGRAM PARTICIPANT PAYMENTS	500	1,000	1,000	540
	Total Miscellaneous	<u>2,500</u>	<u>3,000</u>	<u>3,000</u>	<u>3,432</u>
302-49970	TRANSFER IN/CASH MATCH	4,500	4,000	0	5,147
	Total Other Financing Sources	<u>4,500</u>	<u>4,000</u>	<u>0</u>	<u>5,147</u>
	Total Revenues	<u><u>7,100</u></u>	<u><u>7,100</u></u>	<u><u>3,100</u></u>	<u><u>8,681</u></u>
302585-53300	OPERATING EXPENSES	10,000	5,000	5,000	0
	Total Supplies & Materials	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
	Total Expenditures	<u><u>10,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(2,900)	2,100	(1,900)	8,681
	Beginning Fund Balance	<u>27,094</u>	<u>24,994</u>	<u>24,994</u>	<u>16,313</u>
	Ending Fund Balance	<u><u>24,194</u></u>	<u><u>27,094</u></u>	<u><u>23,094</u></u>	<u><u>24,994</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
304-49650	BOND SUPERVISION FEES	141,816	137,913	137,913	158,361
	Total Fees of Office	<u>141,816</u>	<u>137,913</u>	<u>137,913</u>	<u>158,361</u>
304-49000	INVESTMENT EARNINGS	1,000	0	0	1,213
	Total Investment Earnings	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>1,213</u>
304-49950	MISCELLANEOUS REVENUE	0	0	0	500
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>500</u>
	Total Revenues	<u>142,816</u>	<u>137,913</u>	<u>137,913</u>	<u>160,074</u>
304585-51030	PERSONNEL SALARIES	74,987	78,768	78,768	69,704
304585-52010	SOCIAL SECURITY TAXES	5,676	6,026	6,026	4,997
304585-52020	GROUP HEALTH INSURANCE	15,000	0	18,000	17,871
304585-52030	RETIREMENT	6,996	7,696	7,696	6,967
304585-52031	457 RETIREMENT	0	5,269	5,269	0
304585-52040	UNEMPLOYMENT INSURANCE	157	154	154	85
	Total Personnel	<u>102,816</u>	<u>97,913</u>	<u>115,913</u>	<u>99,624</u>
304585-53300	OPERATING EXPENSES	25,000	25,000	25,000	21,977
	Total Supplies & Materials	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>21,977</u>
304585-54340	CONTRACT SERVICES	15,000	15,000	15,000	0
	Total Other Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
	Total Expenditures	<u>142,816</u>	<u>137,913</u>	<u>155,913</u>	<u>121,601</u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	(18,000)	38,473
	Beginning Fund Balance	<u>221,414</u>	<u>221,414</u>	<u>221,414</u>	<u>182,941</u>
	Ending Fund Balance	<u>221,414</u>	<u>221,414</u>	<u>203,414</u>	<u>221,414</u>

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

**GRAYSON COUNTY, TEXAS
PRETRIAL INTERVENTION FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
305-49000	INVESTMENT EARNINGS	100	100	100	154
305-49655	PRETRIAL INTERVENTION FEE	8,000	7,000	7,000	7,390
	Total Miscellaneous	<u>8,100</u>	<u>7,100</u>	<u>7,100</u>	<u>7,544</u>
	Total Revenues	<u><u>8,100</u></u>	<u><u>7,100</u></u>	<u><u>7,100</u></u>	<u><u>7,544</u></u>
305585-53300	OPERATING EXPENSES	10,000	10,000	10,000	0
	Total Supplies & Materials	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
	Total Expenditures	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,900)	(2,900)	(2,900)	7,544
	Beginning Fund Balance	<u>27,622</u>	<u>30,522</u>	<u>30,522</u>	<u>22,978</u>
	Ending Fund Balance	<u><u>25,722</u></u>	<u><u>27,622</u></u>	<u><u>27,622</u></u>	<u><u>30,522</u></u>

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

**GRAYSON COUNTY, TEXAS
SPECIALTY COURT FEES FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
308-45353	CO. CLERK SPECIALTY COURT FEE	10,000	10,000	5,000	7,136
308-45653	DIST. CLERK SPECIALTY COURT FEE	11,000	10,000	8,000	10,209
	Total Fees of Office	<u>21,000</u>	<u>20,000</u>	<u>13,000</u>	<u>17,345</u>
308-49000	INVESTMENT EARNINGS	70	0	0	74
	Total Investment Earnings	<u>70</u>	<u>0</u>	<u>0</u>	<u>74</u>
	Total Revenues	<u><u>21,070</u></u>	<u><u>20,000</u></u>	<u><u>13,000</u></u>	<u><u>17,419</u></u>
308800-57000	TRANSFER TO OTHER FUNDS	21,000	20,000	20,000	24,749
	Total Transfers	<u>21,000</u>	<u>20,000</u>	<u>20,000</u>	<u>24,749</u>
	Total Expenditures	<u><u>21,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>24,749</u></u>
	Excess (Deficiency) of Revenues over Expenditures	70	0	(7,000)	(7,330)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,330</u>
	Ending Fund Balance	<u><u>70</u></u>	<u><u>0</u></u>	<u><u>(7,000)</u></u>	<u><u>0</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
309-45382	CO COURT DISPUTE RESOL FEES	20,000	0	0	0
309-45682	DIST COURT DISPUTE RESOL FEES	17,000	0	0	0
309-46082	JUSTICE COURT DISPUTE RES FEES	12,000	0	0	0
	Total Fees of Office	<u>49,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u>49,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
309501-54270	CCL1 DISPUTE RESOLUTION COSTS	5,000	0	0	0
309502-54270	CCL2 DISPUTE RESOLUTION COSTS	5,000	0	0	0
309505-54270	15TH DISPUTE RESOLUTION COSTS	10,000	0	0	0
309506-54270	59TH DISPUTE RESOLUTION COSTS	10,000	0	0	0
309508-54270	397TH DISPUTE RESOLUTION COSTS	10,000	0	0	0
309511-54270	JP1 DISPUTE RESOLUTION COSTS	1,000	0	0	0
309512-54270	JP2 DISPUTE RESOLUTION COSTS	1,000	0	0	0
309513-54270	JP3 DISPUTE RESOLUTION COSTS	1,000	0	0	0
309514-54270	JP4 DISPUTE RESOLUTION COSTS	1,000	0	0	0
	Total Other Charges & Services	<u>44,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>44,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Excess (Deficiency) of Revenues over Expenditures	5,000	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>

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

**GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY HOT CHECK FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
310-45220	HOT CHECK FEES	5,000	6,500	6,500	7,037
	Total Fees of Office	<u>5,000</u>	<u>6,500</u>	<u>6,500</u>	<u>7,037</u>
	Total Revenues	<u><u>5,000</u></u>	<u><u>6,500</u></u>	<u><u>6,500</u></u>	<u><u>7,037</u></u>
310540-51030	PERSONNEL SALARIES	4,170	4,170	4,170	4,262
310540-52010	SOCIAL SECURITY TAXES	287	286	286	303
310540-52030	RETIREMENT	406	425	425	443
310540-52031	457 RETIREMENT	183	177	177	179
310540-52040	UNEMPLOYMENT INSURANCE	9	8	8	5
310540-52050	WORKERS COMPENSATION	7	9	9	10
	Total Personnel	<u>5,062</u>	<u>5,075</u>	<u>5,075</u>	<u>5,202</u>
310540-53300	OPERATING EXPENSES	1,000	397	397	0
	Total Supplies & Materials	<u>1,000</u>	<u>397</u>	<u>397</u>	<u>0</u>
	Total Expenditures	<u><u>6,062</u></u>	<u><u>5,472</u></u>	<u><u>5,472</u></u>	<u><u>5,202</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,062)	1,028	1,028	1,835
	Beginning Fund Balance	<u>5,293</u>	<u>4,265</u>	<u>4,265</u>	<u>2,430</u>
	Ending Fund Balance	<u><u>4,231</u></u>	<u><u>5,293</u></u>	<u><u>5,293</u></u>	<u><u>4,265</u></u>

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
315-43400	FORFEITURE FUNDS	15,000	15,000	15,000	26,023
	Total Intergovernmental	15,000	15,000	15,000	26,023
315-49000	INVESTMENT EARNINGS	500	500	500	469
	Total Investment Earnings	500	500	500	469
	Total Revenues	15,500	15,500	15,500	26,492

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY FORFEITURE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
315540-51030	ASSISTANTS	13,772	13,772	13,772	20,825
315540-52010	SOCIAL SECURITY TAXES	1,014	1,022	1,022	1,581
315540-52020	GROUP HEALTH INSURANCE	2,478	2,411	2,411	1,689
315540-52030	RETIREMENT	1,367	1,430	1,430	2,202
315540-52031	457 DEFERRED COMP EXPENSE	893	863	863	1,105
315540-52040	UNEMPLOYMENT COMPENSATION	29	27	27	26
315540-52050	WORKERS COMPENSATION	17	23	23	29
Total Personnel		19,570	19,548	19,548	27,457
315540-53300	OPERATING EXPENSES	10,000	10,000	10,000	6,241
315540-53585	VEHICLE MAINTENANCE	500	500	500	0
Total Supplies & Materials		10,500	10,500	10,500	6,241
315540-54030	TRAINING & EDUCATION	3,000	3,000	3,000	64
315540-54550	REPAIRS & MAINTENANCE	500	500	500	0
Total Other Charges & Services		3,500	3,500	3,500	64
315540-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	8,689
Total Intergovernmental		10,000	10,000	10,000	8,689
315800-57000	TRANSFER TO OTHER FUNDS	0	0	0	4,700
Total Transfers		0	0	0	4,700
Total Expenditures		43,570	43,548	43,548	47,151
Excess (Deficiency) of Revenues over Expenditures		(28,070)	(28,048)	(28,048)	(20,659)
Beginning Fund Balance		43,876	71,924	71,924	92,583
Ending Fund Balance		15,806	43,876	43,876	71,924

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
320-45300	COUNTY CLERK	50,000	40,000	40,000	53,445
320-45615	DISTRICT CLERK	40,000	35,000	35,000	45,430
	Total Fees of Office	<u>90,000</u>	<u>75,000</u>	<u>75,000</u>	<u>98,875</u>
320-49000	INVESTMENT EARNINGS	0	0	0	443
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>443</u>
	Total Revenues	<u>90,000</u>	<u>75,000</u>	<u>75,000</u>	<u>99,318</u>
320543-51030	ASSISTANTS	90,000	70,000	70,000	78,279
320543-52010	SOCIAL SECURITY TAXES	6,000	5,355	5,355	3,164
320543-52020	GROUP HEALTH INSURANCE	12,000	12,000	12,000	10,800
320543-52030	RETIREMENT	7,000	7,000	7,000	4,136
320543-52031	457 DEFERRED COMP EXPENSE	0	0	0	2,790
320543-52040	UNEMPLOYMENT COMPENSATION	0	0	0	51
320543-52050	WORKERS COMPENSATION	0	0	0	98
	Total Personnel	<u>115,000</u>	<u>94,355</u>	<u>94,355</u>	<u>99,318</u>
	Total Expenditures	<u>115,000</u>	<u>94,355</u>	<u>94,355</u>	<u>99,318</u>
	Excess (Deficiency) of Revenues over Expenditures	(25,000)	(19,355)	(19,355)	0
	Beginning Fund Balance	<u>25,282</u>	<u>44,637</u>	<u>44,637</u>	<u>44,637</u>
	Ending Fund Balance	<u>282</u>	<u>25,282</u>	<u>25,282</u>	<u>44,637</u>

PROPOSED

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

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY STATE SUPPLEMENTAL FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
325-43000	STATE GRANT REVENUE	22,500	22,500	22,500	22,500
	Total Intergovernmental	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
	Total Revenues	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>
325540-51030	ASSISTANTS	18,275	18,233	18,233	18,366
325540-52010	SOCIAL SECURITY TAXES	1,308	1,314	1,314	1,332
325540-52030	RETIREMENT	1,806	1,885	1,885	1,942
325540-52031	457 DEFERRED COMP EXPENSE	1,054	1,008	1,008	813
325540-52040	UNEMPLOYMENT COMPENSATION	38	37	37	23
325540-52050	WORKERS COMPENSATION	19	23	23	24
	Total Personnel	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
	Total Expenditures	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
336-43000	STATE GRANT REVENUE	31,875	31,875	31,875	34,833
	Total Intergovernmental	<u>31,875</u>	<u>31,875</u>	<u>31,875</u>	<u>34,833</u>
336-49970	TRANSFER IN/CASH MATCH	56,129	50,458	50,458	43,379
	Total Other Financing Sources	<u>56,129</u>	<u>50,458</u>	<u>50,458</u>	<u>43,379</u>
	Total Revenues	<u><u>88,004</u></u>	<u><u>82,333</u></u>	<u><u>82,333</u></u>	<u><u>78,212</u></u>
336544-51030	ASSISTANTS	60,522	56,550	56,550	54,742
336544-52010	SOCIAL SECURITY TAXES	4,260	4,063	4,063	3,651
336544-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	10,790
336544-52030	RETIREMENT	6,028	5,898	5,898	5,409
336544-52031	457 DEFERRED COMP EXPENSE	4,085	3,817	3,817	3,537
336544-52040	UNEMPLOYMENT COMPENSATION	127	110	110	68
336544-52050	WORKERS COMPENSATION	22	15	15	15
	Total Personnel	<u>88,004</u>	<u>82,333</u>	<u>82,333</u>	<u>78,212</u>
	Total Expenditures	<u><u>88,004</u></u>	<u><u>82,333</u></u>	<u><u>82,333</u></u>	<u><u>78,212</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

PROPOSED

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

GRAYSON COUNTY, TEXAS
DISTRICT ATTORNEY VICTIM'S COORDINATOR GRANT FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
337-43000	STATE GRANT REVENUE	0	0	42,000	37,666
	Total Intergovernmental	<u>0</u>	<u>0</u>	<u>42,000</u>	<u>37,666</u>
337-49970	TRANSFER IN/CASH MATCH	75,123	34,330	28,166	29,288
	Total Other Financing Sources	<u>75,123</u>	<u>34,330</u>	<u>28,166</u>	<u>29,288</u>
	Total Revenues	<u><u>75,123</u></u>	<u><u>34,330</u></u>	<u><u>70,166</u></u>	<u><u>66,954</u></u>
337544-51030	ASSISTANTS	51,627	48,213	48,213	21,678
337544-52010	SOCIAL SECURITY TAXES	3,832	3,573	3,573	1,625
337544-52020	GROUP HEALTH INSURANCE	12,960	11,880	11,880	4,858
337544-52030	RETIREMENT	4,961	4,852	4,852	2,232
337544-52031	457 DEFERRED COMP EXPENSE	1,549	1,446	1,446	650
337544-52040	UNEMPLOYMENT COMPENSATION	108	94	94	26
337544-52050	WORKERS COMPENSATION	86	108	108	49
	Total Personnel	<u>75,123</u>	<u>70,166</u>	<u>70,166</u>	<u>31,118</u>
	Total Expenditures	<u><u>75,123</u></u>	<u><u>70,166</u></u>	<u><u>70,166</u></u>	<u><u>31,118</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(35,836)	0	35,836
	Beginning Fund Balance	<u>0</u>	<u>35,836</u>	<u>35,836</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>35,836</u></u>	<u><u>35,836</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
361-43000	STATE GRANT REVENUE	30,000	30,000	30,000	30,123
	Total Intergovernmental	30,000	30,000	30,000	30,123
	Total Revenues	30,000	30,000	30,000	30,123
361544-54000	PROFESSIONAL SERVICES	30,000	30,000	30,000	30,123
	Total Other Charges & Services	30,000	30,000	30,000	30,123
	Total Expenditures	30,000	30,000	30,000	30,123
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366-43000	STATE GRANT REVENUE	55,000	53,000	0	0
	Total Intergovernmental	<u>95,000</u>	<u>93,000</u>	<u>40,000</u>	<u>40,000</u>
366-49970	TRANSFER IN/CASH MATCH	0	0	0	2,953
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,953</u>
	Total Revenues	<u><u>95,000</u></u>	<u><u>93,000</u></u>	<u><u>40,000</u></u>	<u><u>42,953</u></u>

GRAYSON COUNTY, TEXAS
INTERLOCAL EMERGENCY MANAGEMENT FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	50,000	50,000	8,030
366615-53400	UNIFORMS	1,000	1,000	1,000	0
366615-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	0
366615-53750	SMALL EQUIPMENT	15,000	15,000	15,000	0
	Total Supplies & Materials	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>	<u>8,030</u>
366615-54000	PROFESSIONAL SERVICES	91,000	53,000	0	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	<u>100,600</u>	<u>62,600</u>	<u>9,600</u>	<u>0</u>
	Total Expenditures	<u><u>168,600</u></u>	<u><u>130,600</u></u>	<u><u>77,600</u></u>	<u><u>8,030</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(73,600)	(37,600)	(37,600)	34,923
	Beginning Fund Balance	<u>129,315</u>	<u>166,915</u>	<u>166,915</u>	<u>131,992</u>
	Ending Fund Balance	<u><u>55,715</u></u>	<u><u>129,315</u></u>	<u><u>129,315</u></u>	<u><u>166,915</u></u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
374-43200	FEDERAL GRANT REVENUE	13,858,823	12,723,330	13,128,792	166,438
	Total Intergovernmental	13,858,823	12,723,330	13,128,792	166,438
374-49000	INVESTMENT EARNINGS	60,000	50,000	0	23,041
	Total Investment Earnings	60,000	50,000	0	23,041
	Total Revenues	13,918,823	12,773,330	13,128,792	189,479

**GRAYSON COUNTY, TEXAS
AMERICAN RESCUE PLAN FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
374615-51030	ASSISTANTS	0	77,649	0	0
		0	77,649	0	0
374615-53300	OPERATING EXPENDITURES	0	44,779	250,000	122,111
374615-53750	SMALL EQUIPMENT	0	671	100,000	44,328
	Total Supplies & Materials	0	45,450	350,000	166,439
374615-55100	IMPROVEMENTS	15,991,863	600,231	9,406,792	0
	Total Capital Outlay	15,991,863	600,231	9,406,792	0
374800-57000	TRANSFER TO OTHER FUNDS	0	10,000,000	3,372,000	0
	Total Transfers	0	10,000,000	3,372,000	0
	Total Expenditures	15,991,863	10,723,330	13,128,792	166,439
	Excess (Deficiency) of Revenues over Expenditures	(2,073,040)	2,050,000	0	23,040
	Beginning Fund Balance	2,073,040	23,040	23,040	0
	Ending Fund Balance	0	2,073,040	23,040	23,040

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
380-43400	FORFEITED FUNDS	2,000	7,500	7,500	13,042
	Total Intergovernmental	2,000	7,500	7,500	13,042
380-49000	INVESTMENT EARNINGS	100	200	200	328
	Total Investment Earnings	100	200	200	328
	Total Revenues	2,100	7,700	7,700	13,370

**GRAYSON COUNTY, TEXAS
SHERIFF FORFEITURE FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
380550-53300	OPERATING EXPENDITURES	20,000	16,144	15,000	17,588
	Total Supplies & Materials	20,000	16,144	15,000	17,588
380550-55200	EQUIPMENT	0	0	0	37,150
	Total Capital Outlay	0	0	0	37,150
380550-56790	AID TO OTHER AGENCIES	10,000	6,500	6,500	6,250
	Total Intergovernmental	10,000	6,500	6,500	6,250
	Total Expenditures	30,000	22,644	21,500	60,988
	Excess (Deficiency) of Revenues over Expenditures	(27,900)	(14,944)	(13,800)	(47,618)
	Beginning Fund Balance	30,754	45,698	45,698	93,316
	Ending Fund Balance	2,854	30,754	31,898	45,698

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
385-49000	INVESTMENT EARNINGS	1,500	2,079	500	1,290
	Total Investment Earnings	1,500	2,079	500	1,290
385-49780	JAIL COMMISSARY	275,000	221,644	150,000	374,194
	Total Miscellaneous Revenue	275,000	221,644	150,000	374,194
	Total Revenues	276,500	223,723	150,500	375,484
385550-53300	OPERATING EXPENDITURES	250,000	183,223	150,000	97,843
	Total Supplies & Materials	250,000	183,223	150,000	97,843
385550-54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
	Total Other Charges & Services	1,000	1,000	1,000	0
385550-55200	EQUIPMENT	0	0	0	6,265
385550-55250	VEHICLES	42,500	40,000	0	0
	Total Capital Outlay	42,500	40,000	0	6,265
	Total Expenditures	293,500	224,223	151,000	104,108
	Excess (Deficiency) of Revenues over Expenditures	(17,000)	(500)	(500)	271,376
	Beginning Fund Balance	388,962	389,462	389,462	118,086
	Ending Fund Balance	371,962	388,962	388,962	389,462

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
390-43400	FORFEITED FUNDS	5,000	41,300	5,000	25,235
	Total Intergovernmental	5,000	41,300	5,000	25,235
390-49000	INVESTMENT EARNINGS	0	0	0	3
	Total Investment Earnings	0	0	0	3
	Total Revenues	5,000	41,300	5,000	25,238
390550-53300	OPERATING EXPENDITURES	24,000	25,000	25,000	0
	Total Supplies & Materials	24,000	25,000	25,000	0
390550-55200	EQUIPMENT	0	25,200	0	0
	Total Capital Outlay	0	25,200	0	0
	Total Expenditures	24,000	50,200	25,000	0
	Excess (Deficiency) of Revenues over Expenditures	(19,000)	(8,900)	(20,000)	25,238
	Beginning Fund Balance	19,344	28,244	28,244	3,006
	Ending Fund Balance	344	19,344	8,244	28,244

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

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
402-44120	MEDICAID - TITLE XIX	5,500	8,000	8,000	6,452
	Total Intergovernmental	5,500	8,000	8,000	6,452
402-44200	PATIENT FEES	15,000	15,000	15,000	18,366
402-44270	FAMILY PLAN MAC GRANT	15,000	15,000	15,000	15,308
	Total Fees	30,000	30,000	30,000	33,674
402-49970	TRANSFERS IN	21,000	21,550	21,000	9,000
	Total Other Financing Sources	21,000	21,550	21,000	9,000
	Total Revenues	56,500	59,550	59,000	49,126

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
402601-51030	ASSISTANTS	5,139	4,799	4,799	7,798
402601-51080	PART-TIME	6,835	9,282	9,282	3,160
402601-52010	SOCIAL SECURITY TAXES	880	1,039	1,039	819
402601-52020	GROUP HEALTH INSURANCE	1,015	929	929	1,574
402601-52030	RETIREMENT	1,167	1,432	1,432	1,120
402601-52031	457 DEFERRED COMP EXPENSE	530	571	571	254
402601-52040	UNEMPLOYMENT COMPENSATION	25	28	28	13
402601-52050	WORKERS COMPENSATION	23	34	34	28
Total Personnel		<u>15,614</u>	<u>18,114</u>	<u>18,114</u>	<u>14,766</u>
402601-53100	OFFICE SUPPLIES	450	450	450	448
402601-53200	POSTAGE	230	230	230	258
402601-53300	OPERATING EXPENDITURES	2,500	1,200	1,200	2,430
402601-53350	JANITORIAL	1,900	1,750	1,750	1,620
402601-53390	MEDICATIONS	3,500	5,000	5,000	1,590
402601-53450	MEDICAL SUPPLIES	2,100	2,100	2,100	2,548
Total Supplies & Materials		<u>10,680</u>	<u>10,730</u>	<u>10,730</u>	<u>8,894</u>
402601-54000	PROFESSIONAL SERVICES	100	100	100	0
402601-54030	TRAINING & EDUCATION	100	200	200	0
402601-54080	LOCAL TRAVEL	25	50	50	0
402601-54220	DUES & PUBLICATIONS	100	100	100	0
402601-54300	LIABILITY INSURANCE	500	500	500	111
402601-54340	CONTRACT SERVICES	23,000	23,000	23,000	21,270
402601-54410	LAB & X-RAY SERVICES	4,000	4,200	4,200	2,340
402601-54520	TELEPHONE	250	250	250	216

**GRAYSON COUNTY, TEXAS
FAMILY PLANNING
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
402601-54540	UTILITIES	1,600	1,600	1,600	1,613
402601-54600	EQUIPMENT RENTAL	400	700	700	206
Total Other Charges & Services		30,075	30,700	30,700	25,756
Total Expenditures		56,369	59,544	59,544	49,416
Excess (Deficiency) of Revenues over Expenditures		131	6	(544)	(290)
Beginning Fund Balance		253	247	247	537
Ending Fund Balance		384	253	(297)	247

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
403-44030	RAINEY TRUST	70,000	66,000	66,000	56,844
	Total Intergovernmental	<u>70,000</u>	<u>66,000</u>	<u>66,000</u>	<u>56,844</u>
403-44200	PATIENT FEES	2,500	5,000	5,000	1,655
403-44203	PRE EMPLOYMENT MED FEES	500	500	500	462
	Total Fees	<u>3,000</u>	<u>5,500</u>	<u>5,500</u>	<u>2,117</u>
	Total Revenues	<u><u>73,000</u></u>	<u><u>71,500</u></u>	<u><u>71,500</u></u>	<u><u>58,961</u></u>

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
403601-51030	ASSISTANTS	42,939	40,268	40,268	27,849
403601-51080	PART-TIME	6,354	36,368	36,368	1,910
403601-52010	SOCIAL SECURITY TAXES	3,624	5,657	5,657	2,233
403601-52020	GROUP HEALTH INSURANCE	8,480	7,794	7,794	5,575
403601-52030	RETIREMENT	4,803	7,791	7,791	3,090
403601-52031	457 DEFERRED COMP EXPENSE	2,181	3,109	3,109	1,134
403601-52040	UNEMPLOYMENT COMPENSATION	104	149	149	36
403601-52050	WORKERS COMPENSATION	96	187	187	75
Total Personnel		68,581	101,323	101,323	41,902
403601-53100	OFFICE SUPPLIES	500	500	500	462
403601-53200	POSTAGE	150	300	300	24
403601-53300	OPERATING EXPENDITURES	2,000	2,000	2,000	367
403601-53350	JANITORIAL	1,300	1,300	1,300	1,156
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,500	1,800	1,800	1,074
Total Supplies & Materials		5,500	5,950	5,950	3,083
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	21,270
403601-54030	TRAINING & EDUCATION	150	300	300	0
403601-54080	LOCAL TRAVEL	100	150	150	0
403601-54180	ADVERTISING	300	650	650	0
403601-54220	DUES & PUBLICATIONS	100	150	150	0
403601-54300	LIABILITY INSURANCE	850	850	850	767
403601-54410	LAB & X-RAY SERVICES	2,500	4,500	4,500	890
403601-54520	TELEPHONE	550	550	550	475
403601-54540	UTILITIES	1,400	1,400	1,400	1,217

**GRAYSON COUNTY, TEXAS
WELLNESS PROGRAM
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
403601-54600	EQUIPMENT RENTAL	300	600	600	68
	Total Other Charges & Services	31,250	34,150	34,150	24,687
	Total Expenditures	105,331	141,423	141,423	69,672
	Excess (Deficiency) of Revenues over Expenditures	(32,331)	(69,923)	(69,923)	(10,711)
	Beginning Fund Balance	272,462	342,385	342,385	353,096
	Ending Fund Balance	240,131	272,462	272,462	342,385

**GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	101,859
Total Intergovernmental		100,516	100,516	100,516	101,859
405-49970	TRANSFERS IN	0	1,500	1,500	0
Total Other Financing Sources		0	1,500	1,500	0
Total Revenues		100,516	102,016	102,016	101,859

PROPOSED

**GRAYSON COUNTY, TEXAS
PREVENTIVE HEALTH BLOCK GRANT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
405601-51030	ASSISTANTS	74,670	69,791	69,791	74,586
405601-51080	PART-TIME	23	653	653	1,063
405601-52010	SOCIAL SECURITY TAXES	5,491	5,199	5,199	5,701
405601-52020	GROUP HEALTH INSURANCE	14,746	13,508	13,508	11,616
405601-52030	RETIREMENT	7,277	7,161	7,161	7,953
405601-52031	457 DEFERRED COMP EXPENSE	3,305	2,858	2,858	3,889
405601-52040	UNEMPLOYMENT COMPENSATION	157	138	138	93
405601-52050	WORKERS COMPENSATION	146	173	173	190
Total Personnel		<u>105,815</u>	<u>99,481</u>	<u>99,481</u>	<u>105,091</u>
405601-53100	OFFICE SUPPLIES	200	500	500	4
405601-53300	OPERATING EXPENDITURES	500	500	500	300
405601-53350	JANITORIAL	325	300	300	229
405601-53450	MEDICAL SUPPLIES	500	500	500	500
Total Supplies & Materials		<u>1,525</u>	<u>1,800</u>	<u>1,800</u>	<u>1,033</u>
405601-54030	TRAINING & EDUCATION	0	100	100	0
405601-54080	LOCAL TRAVEL	100	100	100	0
405601-54520	TELEPHONE	200	200	200	164
405601-54540	UTILITIES	300	300	300	278
405601-54600	EQUIPMENT RENTAL	50	50	50	5
Total Other Charges & Services		<u>650</u>	<u>750</u>	<u>750</u>	<u>447</u>
Total Expenditures		<u>107,990</u>	<u>102,031</u>	<u>102,031</u>	<u>106,571</u>
Excess (Deficiency) of Revenues over Expenditures		(7,474)	(15)	(15)	(4,712)
Beginning Fund Balance		<u>29,825</u>	<u>29,840</u>	<u>29,840</u>	<u>34,552</u>
Ending Fund Balance		<u>22,351</u>	<u>29,825</u>	<u>29,825</u>	<u>29,840</u>

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	834,061	1,014,803	813,619	876,119
	Total Intergovernmental	834,061	1,014,803	813,619	876,119
407-49900	INSURANCE PROCEEDS	0	0	0	1,557
	Total Miscellaneous Revenue	0	0	0	1,557
	Total Revenues	834,061	1,014,803	813,619	877,676

PROPOSED

**GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
407601-51030	ASSISTANTS	610,387	438,070	508,070	440,546
407601-51080	PART-TIME	41,470	29,035	39,035	0
407601-52010	SOCIAL SECURITY TAXES	46,647	38,993	38,993	32,161
407601-52020	GROUP HEALTH INSURANCE	168,559	110,757	130,757	104,937
407601-52030	RETIREMENT	62,694	51,578	51,578	46,043
407601-52031	457 DEFERRED COMP EXPENSE	20,082	19,861	19,861	19,808
407601-52040	UNEMPLOYMENT COMPENSATION	1,370	1,068	1,068	539
407601-52050	WORKERS COMPENSATION	1,326	1,366	1,366	1,116
Total Personnel		<u>952,535</u>	<u>690,728</u>	<u>790,728</u>	<u>645,150</u>
407601-53100	OFFICE SUPPLIES	8,500	8,500	8,500	1,165
407601-53200	POSTAGE	1,500	1,500	1,500	1,186
407601-53300	OPERATING EXPENSES	15,500	161,860	15,500	167,421
407601-53350	JANITORIAL SUPPLIES	12,000	12,000	12,000	9,385
407601-53450	MEDICAL SUPPLIES	5,000	5,000	5,000	209
407601-53560	GAS & OIL	3,500	3,500	3,500	0
407601-53585	VEHICLE MAINTENANCE	3,176	3,176	3,176	0
Total Supplies & Materials		<u>49,176</u>	<u>195,536</u>	<u>49,176</u>	<u>179,366</u>

GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
407601-54000	PROFESSIONAL SERVICES	26,698	26,698	26,698	0
407601-54030	TRAINING & EDUCATION	9,382	9,382	9,382	2,497
407601-54080	LOCAL TRAVEL	3,000	3,000	3,000	112
407601-54180	ADVERTISING	2,500	2,500	2,500	1,041
407601-54200	PRINTING	2,000	2,000	2,000	0
407601-54220	DUES AND PUBLICATIONS	1,500	1,500	1,500	365
407601-54300	LIABILITY & CASUALTY INSURANCE	1,000	1,000	1,000	333
407601-54340	CONTRACT SERVICES	10,000	10,000	10,000	9,115
407601-54520	TELEPHONE	5,500	5,500	5,500	4,910
407601-54540	UTILITIES	10,000	10,000	10,000	9,428
407601-54600	EQUIPMENT RENTAL	2,900	2,900	2,900	2,187
Total Other Charges & Services		<u>74,480</u>	<u>74,480</u>	<u>74,480</u>	<u>29,988</u>
Total Expenditures		<u>1,076,191</u>	<u>960,744</u>	<u>914,384</u>	<u>854,504</u>
Excess (Deficiency) of Revenues over Expenditures		(242,130)	54,059	(100,765)	23,172
Beginning Fund Balance		<u>279,987</u>	<u>225,928</u>	<u>225,928</u>	<u>202,756</u>
Ending Fund Balance		<u>37,857</u>	<u>279,987</u>	<u>125,163</u>	<u>225,928</u>

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
408-44220	FOOD HANDLERS FEES	20,000	5,000	5,000	31,100
408-44230	RESTAURANT PERMIT FEES	190,000	190,000	190,000	200,117
408-44240	FOOD MANAGERS FEES	75,000	70,000	70,000	78,850
408-44330	MISCELLANEOUS E.H. FEES	55,000	50,000	50,000	54,174
	Total Fees	<u>340,000</u>	<u>315,000</u>	<u>315,000</u>	<u>364,241</u>
408-49970	TRANSFERS IN	0	50,000	100,000	0
	Total Transfers In	<u>0</u>	<u>50,000</u>	<u>100,000</u>	<u>0</u>
	Total Revenues	<u>340,000</u>	<u>365,000</u>	<u>415,000</u>	<u>364,241</u>

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
408601-51030	ASSISTANTS	294,055	290,000	345,653	272,536
408601-51080	PART-TIME	15,063	10,000	24,359	5,631
408601-52010	SOCIAL SECURITY TAXES	28,369	26,752	26,752	20,675
408601-52020	GROUP HEALTH INSURANCE	80,438	78,312	78,312	59,058
408601-52030	RETIREMENT	37,996	37,471	37,471	28,953
408601-52031	457 DEFERRED COMP EXPENSE	13,127	13,532	13,532	11,137
408601-52040	UNEMPLOYMENT COMPENSATION	829	723	723	342
408601-52050	WORKERS COMPENSATION	694	806	806	610
Total Personnel		470,571	457,596	527,608	398,942
408601-53100	OFFICE SUPPLIES	2,500	2,500	2,500	1,923
408601-53200	POSTAGE	1,500	2,000	2,000	834
408601-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	8,187
408601-53350	JANITORIAL	3,500	3,500	3,500	3,200
Total Supplies & Materials		17,500	18,000	18,000	14,144
408601-54000	PROFESSIONAL SERVICES	2,000	3,500	3,500	0
408601-54030	TRAINING & EDUCATION	3,500	3,500	3,500	1,269
408601-54080	LOCAL TRAVEL	3,200	3,200	3,200	1,201
408601-54200	PRINTING	400	400	400	0
408601-54220	DUES & PUBLICATIONS	800	700	700	568
408601-54520	TELEPHONE	3,500	3,500	3,500	3,171
408601-54540	UTILITIES	2,900	2,800	2,800	2,923
408601-54550	REPAIR & MAINTENANCE	1,500	2,200	2,200	897
408601-54600	EQUIPMENT RENTAL	1,200	1,200	1,200	1,291
408601-54900	CREDIT CARD PROCESSING FEES	1,600	1,600	1,600	1,587
Total Other Charges & Services		20,600	22,600	22,600	12,907

**GRAYSON COUNTY, TEXAS
ENVIRONMENTAL HEALTH
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
	Total Expenditures	508,671	498,196	568,208	425,993
	Excess (Deficiency) of Revenues over Expenditures	(168,671)	(133,196)	(153,208)	(61,752)
	Beginning Fund Balance	170,849	304,045	304,045	365,797
	Ending Fund Balance	2,178	170,849	150,837	304,045

PROPOSED

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
409-44280	IMMUNIZATION CLINIC FEES	20,000	30,000	30,000	13,889
409-44285	FLU FEES	2,500	10,000	10,000	7,608
409-44320	LAB FEES & PRESCRIPTIONS	3,500	6,000	6,000	2,546
Total Fees		<u>26,000</u>	<u>46,000</u>	<u>46,000</u>	<u>24,043</u>
409-49600	DONATIONS	0	0	0	140
Total Miscellaneous Revenue		<u>0</u>	<u>0</u>	<u>0</u>	<u>140</u>
409-49970	TRANSFERS IN	11,500	0	0	0
Total Other Financing Sources		<u>11,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues		<u>37,500</u>	<u>46,000</u>	<u>46,000</u>	<u>24,183</u>

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2023 Proposed Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
409601-51030	ASSISTANTS	12,287	11,502	11,502	16,320
409601-51080	PART-TIME	11,430	8,786	8,786	12,604
409601-52010	SOCIAL SECURITY TAXES	1,744	1,498	1,498	2,206
409601-52020	GROUP HEALTH INSURANCE	2,426	2,227	2,227	3,195
409601-52030	RETIREMENT	2,311	2,062	2,062	1,874
409601-52031	457 DEFERRED COMP EXPENSE	1,049	824	824	419
409601-52040	UNEMPLOYMENT COMPENSATION	50	39	39	37
409601-52050	WORKERS COMPENSATION	46	50	50	80
Total Personnel		31,343	26,988	26,988	36,735
409601-53100	OFFICE SUPPLIES	450	400	400	296
409601-53200	POSTAGE	450	500	500	221
409601-53300	OPERATING EXPENDITURES	300	300	300	192
409601-53350	JANITORIAL	1,700	1,700	1,700	1,564
409601-53390	MEDICATIONS	9,500	8,000	15,000	3,289
409601-53450	MEDICAL SUPPLIES	600	500	1,000	364
Total Supplies & Materials		13,000	11,400	18,900	5,926
409601-54030	TRAINING & EDUCATION	100	100	100	0
409601-54080	LOCAL TRAVEL	50	50	50	0
409601-54180	ADVERTISING	200	300	300	0
409601-54200	PRINTING	50	50	50	0
409601-54220	DUES & PUBLICATIONS	100	100	100	57
409601-54300	LIABILITY INSURANCE	50	50	50	0
409601-54340	CONTRACT SERVICES	150	150	150	0
409601-54410	LAB & X-RAY SERVICES	250	600	600	0
409601-54520	TELEPHONE	350	350	350	310
409601-54540	UTILITIES	1,500	1,500	1,500	1,571
409601-54600	EQUIPMENT RENTAL	350	350	350	128
Total Other Charges & Services		3,150	3,600	3,600	2,066
Total Communicable Disease Expenditures		47,493	41,988	49,488	44,727

**GRAYSON COUNTY, TEXAS
COMMUNICABLE DISEASE CONTROL
2023 Proposed Budget**

DEPT 602: FLU

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
409602-51030	ASSISTANTS	8,452	7,916	7,916	7,879
409602-51080	PART-TIME	0	3,860	3,860	2,011
409602-52010	SOCIAL SECURITY TAXES	621	869	869	752
409602-52020	GROUP HEALTH INSURANCE	1,669	1,532	1,532	1,509
409602-52030	RETIREMENT	823	1,197	1,197	1,016
409602-52031	457 DEFERRED COMP EXPENSE	374	478	478	41
409602-52040	UNEMPLOYMENT COMPENSATION	18	23	23	13
409602-52050	WORKERS COMPENSATION	16	29	29	24
Total Personnel		11,973	15,904	15,904	13,245
409602-53100	OFFICE SUPPLIES	50	50	50	0
409602-53200	POSTAGE	25	25	25	1
409602-53300	OPERATING EXPENSES	75	75	75	0
409602-53390	MEDICATIONS	5,000	2,000	12,500	1,901
409602-53450	MEDICAL SUPPLIES	700	500	1,500	0
Total Supplies & Materials		5,850	2,650	14,150	1,902
409602-54080	LOCAL TRAVEL	150	200	200	25
409602-54180	ADVERTISING	25	50	50	0
409602-54540	UTILITIES	25	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	0
Total Other Charges & Services		235	310	310	25
Total FLU Expenditures		18,058	18,864	30,364	15,172
409800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	33,000
Total Transfers Out		0	0	0	33,000
Total Expenditures		65,551	60,852	79,852	92,899
Excess (Deficiency) of Revenues over Expenditures		(28,051)	(14,852)	(33,852)	(68,716)
Beginning Fund Balance		28,308	43,160	43,160	111,876
Ending Fund Balance		257	28,308	9,308	43,160

**GRAYSON COUNTY, TEXAS
STATE TUBERCULOSIS CONTROL GRANT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
410-44070	STATE CONTRACT	28,832	18,870	18,870	8,814
	Total Intergovernmental	<u>28,832</u>	<u>18,870</u>	<u>18,870</u>	<u>8,814</u>
410-44200	PATIENT FEES	250	250	250	220
	Total Fees	<u>250</u>	<u>250</u>	<u>250</u>	<u>220</u>
410-49970	TRANSFERS IN	0	9,500	9,500	3,000
	Total Other Financing Sources	<u>0</u>	<u>9,500</u>	<u>9,500</u>	<u>3,000</u>
	Total Revenues	<u><u>29,082</u></u>	<u><u>28,620</u></u>	<u><u>28,620</u></u>	<u><u>12,034</u></u>

GRAYSON COUNTY, TEXAS
STATE TUBERCULOSIS CONTROL GRANT
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
410601-51030	ASSISTANTS	14,192	13,355	13,355	7,262
410601-51080	PART-TIME	0	1,332	1,332	0
410601-52010	SOCIAL SECURITY TAXES	1,043	1,084	1,084	550
410601-52020	GROUP HEALTH INSURANCE	2,803	2,585	2,585	1,443
410601-52030	RETIREMENT	1,383	1,493	1,493	756
410601-52031	457 DEFERRED COMP EXPENSE	628	596	596	299
410601-52040	UNEMPLOYMENT COMPENSATION	30	29	29	9
410601-52050	WORKERS COMPENSATION	28	36	36	19
Total Personnel		<u>20,107</u>	<u>20,510</u>	<u>20,510</u>	<u>10,338</u>
410601-53100	OFFICE SUPPLIES	58	0	0	0
410601-53300	OPERATING EXPENDITURES	424	400	400	121
Total Supplies & Materials		<u>482</u>	<u>400</u>	<u>400</u>	<u>121</u>
410601-54030	TRAINING AND EDUCATION	0	300	300	0
410601-54340	CONTRACT SERVICES	2,000	1,900	1,900	1,050
410601-54410	LAB & X-RAY SERVICES	600	600	600	220
410601-54430	CLINIC FEES	200	200	200	0
Total Other Charges & Services		<u>2,800</u>	<u>3,000</u>	<u>3,000</u>	<u>1,270</u>
Total Expenditures		<u><u>23,389</u></u>	<u><u>23,910</u></u>	<u><u>23,910</u></u>	<u><u>11,729</u></u>
Excess (Deficiency) of Revenues over Expenditures		5,693	4,710	4,710	305
Beginning Fund Balance		<u>5,430</u>	<u>720</u>	<u>720</u>	<u>415</u>
Ending Fund Balance		<u><u>11,123</u></u>	<u><u>5,430</u></u>	<u><u>5,430</u></u>	<u><u>720</u></u>

GRAYSON COUNTY, TEXAS
FEDERAL TUBERCULOSIS CONTROL GRANT
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
411-43200	FEDERAL GRANT REVENUE	15,583	15,583	15,583	10,498
	Total Intergovernmental	15,583	15,583	15,583	10,498
411-49970	TRANSFERS IN	0	1,000	1,000	1,000
	Total Other Financing Sources	0	1,000	1,000	1,000
	Total Revenues	15,583	16,583	16,583	11,498

GRAYSON COUNTY, TEXAS
FEDERAL TUBERCULOSIS CONTROL GRANT
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
411601-51030	ASSISTANTS	8,679	8,120	8,120	7,015
411601-52010	SOCIAL SECURITY TAXES	638	599	599	537
411601-52020	GROUP HEALTH INSURANCE	1,714	1,572	1,572	1,175
411601-52030	RETIREMENT	846	826	826	748
411601-52031	457 DEFERRED COMP EXPENSE	384	330	330	473
411601-52040	UNEMPLOYMENT COMPENSATION	18	16	16	9
411601-52050	WORKERS COMPENSATION	17	20	20	18
Total Personnel		<u>12,296</u>	<u>11,483</u>	<u>11,483</u>	<u>9,975</u>
411601-53300	OPERATING EXPENDITURES	197	363	363	98
Total Supplies & Materials		<u>197</u>	<u>363</u>	<u>363</u>	<u>98</u>
411601-54340	CONTRACT SERVICES	3,400	3,400	3,400	2,400
Total Other Charges & Services		<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>2,400</u>
Total Expenditures		<u>15,893</u>	<u>15,246</u>	<u>15,246</u>	<u>12,473</u>
Excess (Deficiency) of Revenues over Expenditures		(310)	1,337	1,337	(975)
Beginning Fund Balance		<u>1,357</u>	<u>20</u>	<u>20</u>	<u>995</u>
Ending Fund Balance		<u>1,047</u>	<u>1,357</u>	<u>1,357</u>	<u>20</u>

**GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
412-44080	STATE CONTRACT	115,872	115,872	115,872	102,423
	Total Intergovernmental	<u>115,872</u>	<u>115,872</u>	<u>115,872</u>	<u>102,423</u>
412-49970	TRANSFERS IN	0	11,587	11,587	3,000
	Total Other Financing Sources	<u>0</u>	<u>11,587</u>	<u>11,587</u>	<u>3,000</u>
	Total Revenues	<u><u>115,872</u></u>	<u><u>127,459</u></u>	<u><u>127,459</u></u>	<u><u>105,423</u></u>

PROPOSED

**GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
412601-51030	ASSISTANTS	66,246	62,052	62,052	66,073
412601-51080	PART-TIME	0	0	0	2,076
412601-52010	SOCIAL SECURITY TAXES	4,870	4,580	4,580	5,034
412601-52020	GROUP HEALTH INSURANCE	13,082	12,009	12,009	11,373
412601-52030	RETIREMENT	6,454	6,309	6,309	6,978
412601-52031	457 DEFERRED COMP EXPENSE	2,931	2,517	2,517	1,633
412601-52040	UNEMPLOYMENT COMPENSATION	139	121	121	83
412601-52050	WORKERS COMPENSATION	129	152	152	153
Total Personnel		<u>93,851</u>	<u>87,740</u>	<u>87,740</u>	<u>93,403</u>
412601-53100	OFFICE SUPPLIES	1,705	1,860	1,860	1,482
412601-53300	OPERATING EXPENDITURES	1,000	2,000	2,000	3,399
412601-53350	JANITORIAL	1,656	1,656	1,656	1,423
412601-53750	SMALL EQUIPMENT	2,600	0	0	0
412601-53900	INDIRECT EXPENSES	0	2,000	2,000	0
Total Supplies & Materials		<u>6,961</u>	<u>7,516</u>	<u>7,516</u>	<u>6,304</u>
412601-54030	TRAINING & EDUCATION	3,890	5,850	5,850	0
412601-54080	LOCAL TRAVEL	156	200	200	13
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	1,596	2,200	2,200	1,530
412601-54540	UTILITIES	1,560	1,560	1,560	1,388
412601-54600	EQUIPMENT RENTAL	1,100	400	400	199
Total Other Charges & Services		<u>14,302</u>	<u>16,210</u>	<u>16,210</u>	<u>9,130</u>
Total Expenditures		<u>115,114</u>	<u>111,466</u>	<u>111,466</u>	<u>108,837</u>
Excess (Deficiency) of Revenues over Expenditures		758	15,993	15,993	(3,414)
Beginning Fund Balance		<u>25,040</u>	<u>9,047</u>	<u>9,047</u>	<u>12,461</u>
Ending Fund Balance		<u>25,798</u>	<u>25,040</u>	<u>25,040</u>	<u>9,047</u>

GRAYSON COUNTY, TEXAS
PUBLIC HEALTH EMERGENCY PREPAREDNESS - COVID-19
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
413-44080	STATE CONTRACT	0	0	0	36,325
	Total Intergovernmental	0	0	0	36,325
	Total Revenues	0	0	0	36,325
413601-51030	ASSISTANTS	0	0	0	19,793
413601-51080	PART-TIME	0	0	0	247
413601-52010	SOCIAL SECURITY TAXES	0	0	0	1,484
413601-52020	GROUP HEALTH INSURANCE	0	0	0	3,218
413601-52030	RETIREMENT	0	0	0	2,041
413601-52031	457 DEFERRED COMP EXPENSE	0	0	0	451
413601-52040	UNEMPLOYMENT COMPENSATION	0	0	0	24
413601-52050	WORKERS COMPENSATION	0	0	0	45
	Total Personnel	0	0	0	27,303
413601-53300	OPERATING EXPENDITURES	0	0	0	9,022
	Total Supplies & Materials	0	0	0	9,022
	Total	0	0	0	36,325
	Total Expenditures	0	0	0	36,325
	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, TEXAS
IMMUNIZATION FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
415-44010	IMMUNIZATION GRANT	12,000	12,000	12,000	15,308
415-44150	MEDICAID	2,500	6,500	6,500	4,386
	Total Intergovernmental	<u>14,500</u>	<u>18,500</u>	<u>18,500</u>	<u>19,694</u>
415-47000	PATIENT FEES	9,000	9,000	9,000	8,240
	Total Fees	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>8,240</u>
415-49970	TRANSFERS IN	33,500	43,500	43,500	17,000
	Total Other Financing Sources	<u>33,500</u>	<u>43,500</u>	<u>43,500</u>	<u>17,000</u>
	Total Revenues	<u><u>57,000</u></u>	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>44,934</u></u>

GRAYSON COUNTY, TEXAS
IMMUNIZATION FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
415601-51030	ASSISTANTS	36,485	34,087	34,087	26,777
415601-51080	PART-TIME	0	5,325	9,325	1,140
415601-52010	SOCIAL SECURITY TAXES	2,682	3,204	3,204	2,085
415601-52020	GROUP HEALTH INSURANCE	7,205	6,597	6,597	4,828
415601-52030	RETIREMENT	3,555	4,414	4,414	2,856
415601-52031	457 DEFERRED COMP EXPENSE	1,614	1,761	1,761	586
415601-52040	UNEMPLOYMENT COMPENSATION	77	85	85	35
415601-52050	WORKERS COMPENSATION	71	107	107	71
Total Personnel		<u>51,689</u>	<u>55,580</u>	<u>59,580</u>	<u>38,378</u>
415601-53100	OFFICE SUPPLIES	600	600	600	477
415601-53200	POSTAGE	150	250	250	2
415601-53300	OPERATING EXPENDITURES	4,500	2,700	2,700	2,659
415601-53350	JANITORIAL	1,100	1,100	1,100	872
415601-53390	MEDICATIONS	200	250	250	0
415601-53450	MEDICAL SUPPLIES	1,700	1,300	1,300	456
Total Supplies & Materials		<u>8,250</u>	<u>6,200</u>	<u>6,200</u>	<u>4,466</u>
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	200	200	200	0
415601-54080	LOCAL TRAVEL	500	500	500	346
415601-54200	PRINTING	50	50	50	0
415601-54300	LIABILITY INSURANCE	200	200	200	111
415601-54520	TELEPHONE	600	600	600	544
415601-54540	UTILITIES	850	850	850	819
415601-54600	EQUIPMENT RENTAL	700	1,100	1,100	452
Total Other Charges & Services		<u>3,100</u>	<u>3,500</u>	<u>3,500</u>	<u>2,272</u>
Total Expenditures		<u>63,039</u>	<u>65,280</u>	<u>69,280</u>	<u>45,116</u>
Excess (Deficiency) of Revenues over Expenditures		(6,039)	5,720	1,720	(182)
Beginning Fund Balance		<u>6,487</u>	<u>767</u>	<u>767</u>	<u>949</u>
Ending Fund Balance		<u>448</u>	<u>6,487</u>	<u>2,487</u>	<u>767</u>

GRAYSON COUNTY, TEXAS
WOMEN, INFANTS, & CHILDREN - COVID-19
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
417-43200	FEDERAL GRANT REVENUE	0	0	0	28,046
	Total Intergovernmental	0	0	0	28,046
	Total Revenues	0	0	0	28,046
417601-51030	ASSISTANTS	0	0	0	7,500
417601-52010	SOCIAL SECURITY TAXES	0	0	0	562
417601-52030	RETIREMENT	0	0	0	779
417601-52031	457 DEFERRED COMP EXPENSE	0	0	0	320
417601-52040	UNEMPLOYMENT COMPENSATION	0	0	0	9
417601-52050	WORKERS COMPENSATION	0	0	0	19
	Total Personnel	0	0	0	9,189
417601-53300	OPERATING EXPENDITURES	0	0	0	18,857
	Total Supplies & Materials	0	0	0	18,857
	Total Expenditures	0	0	0	28,046
	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, TEXAS
 COVID-19 VACCINATION FUND
 2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
419-43000	STATE GRANT REVENUE	690,301	200,000	972,316	300,667
	Total Intergovernmental	<u>690,301</u>	<u>200,000</u>	<u>972,316</u>	<u>300,667</u>
	Total Revenues	<u><u>690,301</u></u>	<u><u>200,000</u></u>	<u><u>972,316</u></u>	<u><u>300,667</u></u>

PROPOSED

**GRAYSON COUNTY, TEXAS
COVID-19 VACCINATION FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
419601-51030	PERSONNEL SALARIES	345,000	90,000	588,163	105,166
419601-51080	PART-TIME	77,000	20,000	0	44,698
419601-52010	SOCIAL SECURITY TAXES	31,000	8,000	46,906	11,207
419601-52020	GROUP HEALTH INSURANCE	68,000	17,500	11,078	21,461
419601-52030	RETIREMENT	43,000	11,000	64,486	12,433
419601-52031	457 DEFERRED COMP EXPENSE	16,000	4,000	44,167	3,459
419601-52040	UNEMPLOYMENT COMPENSATION	800	200	736	180
419601-52050	WORKERS COMPENSATION	1,501	300	1,533	446
Total Personnel		<u>582,301</u>	<u>151,000</u>	<u>757,069</u>	<u>199,050</u>
419601-53300	OPERATING EXPENDITURES	15,000	3,500	14,207	2,934
419601-53750	SMALL EQUIPMENT	25,000	9,000	3,800	0
419601-53900	INDIRECT EXPENSES	0	0	130,999	0
Total Supplies & Materials		<u>40,000</u>	<u>12,500</u>	<u>149,006</u>	<u>2,934</u>
419601-54080	LOCAL TRAVEL	8,000	1,000	8,491	2,267
419601-54340	CONTRACT SERVICES	50,000	10,000	52,250	72,962
Total Other Charges & Services		<u>58,000</u>	<u>11,000</u>	<u>60,741</u>	<u>75,229</u>
419601-55200	EQUIPMENT	10,000	5,500	5,500	12,982
Total Capital		<u>10,000</u>	<u>5,500</u>	<u>5,500</u>	<u>12,982</u>
Total Expenditures		<u>690,301</u>	<u>180,000</u>	<u>972,316</u>	<u>290,195</u>
Excess (Deficiency) of Revenues over Expenditures		0	20,000	0	10,472
Beginning Fund Balance		<u>30,472</u>	<u>10,472</u>	<u>10,472</u>	<u>0</u>
Ending Fund Balance		<u>30,472</u>	<u>30,472</u>	<u>10,472</u>	<u>10,472</u>

**GRAYSON COUNTY, TEXAS
HEALTH DEPARTMENT CONTINGENCY
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
420-49000	INVESTMENT EARNINGS	2,000	2,000	2,000	5,537
	Total Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>5,537</u>
	Total Revenues	<u><u>2,000</u></u>	<u><u>2,000</u></u>	<u><u>2,000</u></u>	<u><u>5,537</u></u>
420601-53300	OPERATING EXPENDITURES	45,000	10,000	45,000	0
	Total Supplies & Materials	<u>45,000</u>	<u>10,000</u>	<u>45,000</u>	<u>0</u>
	Total Expenditures	<u><u>45,000</u></u>	<u><u>10,000</u></u>	<u><u>45,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(43,000)	(8,000)	(43,000)	5,537
	Beginning Fund Balance	<u>55,358</u>	<u>63,358</u>	<u>63,358</u>	<u>57,821</u>
	Ending Fund Balance	<u><u>12,358</u></u>	<u><u>55,358</u></u>	<u><u>20,358</u></u>	<u><u>63,358</u></u>

GRAYSON COUNTY, TEXAS
HEALTH - LOCAL PROVIDER PARTICIPATION FUND (LPPF)
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
450-44190	LPPF CONTRIBUTIONS	0	7,971,573	0	22,334,192
	Total Miscellaneous	0	7,971,573	0	22,334,192
	Total Revenues	0	7,971,573	0	22,334,192
450601-54452	INTERGOVERNMENTAL PAYMENTS	12,941,968	13,292,682	0	9,639,911
	Total Other Charges & Services	12,941,968	13,292,682	0	9,639,911
	Total Expenditures	12,941,968	13,292,682	0	9,639,911
	Excess (Deficiency) of Revenues over Expenditures	(12,941,968)	(5,321,109)	0	12,694,281
	Beginning Fund Balance	12,941,968	18,263,077	18,263,077	5,568,796
	Ending Fund Balance	0	12,941,968	18,263,077	18,263,077

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
500-43000	STATE GRANT REVENUE	0	0	0	6,200
500-43340	CONTRACT RESIDENTIAL	4,300,000	3,200,000	3,200,000	2,944,790
500-43350	STATE REIMBURSEMENT FOR FOOD	160,000	160,000	160,000	174,111
	Total Intergovernmental	<u>4,460,000</u>	<u>3,360,000</u>	<u>3,360,000</u>	<u>3,125,101</u>
500-49500	SALE OF FIXED ASSETS	0	0	0	1,154
500-49950	MISCELLANEOUS REVENUE	90,000	90,000	90,000	90,000
	Total Miscellaneous	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>91,154</u>
500-49000	INVESTMENT EARNINGS	0	500	500	0
	Total Investment Earnings	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>
	Total Revenues	<u><u>4,550,000</u></u>	<u><u>3,450,500</u></u>	<u><u>3,450,500</u></u>	<u><u>3,216,255</u></u>

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
500545-51010	ELECTED OFFICIAL SALARIES	35,000	34,800	34,800	34,933
500545-51030	PERSONNEL SALARIES	1,874,472	1,701,228	1,701,228	1,502,405
500545-51080	PART TIME SALARIES	17,285	16,146	16,146	9,951
500545-52010	SOCIAL SECURITY TAXES	179,807	165,898	165,898	160,329
500545-52020	GROUP HEALTH INSURANCE	550,850	508,255	508,255	435,651
500545-52030	RETIREMENT	232,856	225,938	225,938	218,928
500545-52031	457 DEFERRED COMPENSATION	54,748	45,644	45,644	47,866
500545-52040	457 DEFERRED COMP EXPENSE	5,051	4,352	4,352	2,587
500545-52050	WORKERS COMPENSATION	29,519	23,225	23,225	21,703
Total Personnel		2,979,588	2,725,486	2,725,486	2,434,353
500545-53100	OFFICE SUPPLIES	7,500	7,500	7,500	4,807
500545-53200	POSTAGE	200	100	100	97
500545-53300	OPERATING EXPENSES	25,000	25,163	25,000	17,752
500545-53350	JANITORIAL SUPPLIES	15,000	15,000	15,000	16,140
500545-53400	UNIFORMS	5,000	4,961	4,000	5,529
500545-53560	GAS, OIL, ETC.	10,000	3,000	3,000	4,120
500545-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	1,899
500545-53590	REPAIR & MAINTENANCE	0	22,000	22,000	14,313
500545-53670	BEDDING & LINENS	2,000	2,000	2,000	1,088
500545-53680	GROCERIES	45,000	40,000	40,000	53,765
500545-53685	GROCERIES - NATL SCHOOL LUNCH	160,000	160,000	160,000	136,308
500545-53750	SMALL EQUIPMENT	5,000	0	0	4,504
Total Supplies & Materials		279,700	284,724	283,600	260,322

GRAYSON COUNTY, TEXAS
JUVENILE POST ADJUDICATION SERVICES
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
500545-54000	PROFESSIONAL SERVICES	75,000	75,000	75,000	76,295
500545-54030	TRAINING & EDUCATION	15,000	10,000	10,000	12,368
500545-54200	PRINTING	1,000	1,000	1,000	397
500545-54300	LIABILITY INSURANCE	42,000	35,000	35,000	22,845
500545-54420	MEDICAL	5,000	5,000	5,000	6,711
500545-54490	MISCELLANEOUS	0	0	0	3,887
500545-54520	TELEPHONE	4,000	4,000	4,000	2,496
500545-54540	UTILITIES	80,000	80,000	80,000	75,649
500545-54550	REPAIRS & MAINTENANCE	50,000	25,000	25,000	22,659
500545-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	1,424
500545-54610	PROPERTY RENTAL	24,200	23,000	23,000	21,995
500545-54620	SERVICE CONTRACTS	7,500	10,000	10,000	11,997
Total Other Charges & Services		<u>305,700</u>	<u>270,000</u>	<u>270,000</u>	<u>258,723</u>
500545-55100	IMPROVEMENTS	51,459	0	0	0
500545-55200	EQUIPMENT	47,572	35,000	35,000	0
500545-55250	VEHICLES	64,000	0	0	0
Total Capital Outlay		<u>163,031</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>
500750-56600	DEBT SERVICE INTEREST	52,776	55,553	55,553	58,224
Total Debt Service		<u>52,776</u>	<u>55,553</u>	<u>55,553</u>	<u>58,224</u>
500800-57000	TRANSFERS TO OTHER FUNDS	72,224	69,447	69,447	66,776
Total Transfers Out		<u>72,224</u>	<u>69,447</u>	<u>69,447</u>	<u>66,776</u>
Total Expenditures		<u><u>3,853,019</u></u>	<u><u>3,440,210</u></u>	<u><u>3,439,086</u></u>	<u><u>3,078,398</u></u>
Excess (Deficiency) of Revenues over Expenditures		696,981	10,290	11,414	137,857
Beginning Fund Balance		<u>195,858</u>	<u>185,568</u>	<u>185,568</u>	<u>47,711</u>
Ending Fund Balance		<u><u>892,839</u></u>	<u><u>195,858</u></u>	<u><u>196,982</u></u>	<u><u>185,568</u></u>

PROPOSED

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

**GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT DONATIONS
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
515-49000	INVESTMENT EARNINGS	0	0	0	11
	Total Investment Earnings	0	0	0	11
515-49600	DONATIONS	0	1,500	1,500	0
	Total Miscellaneous	0	1,500	1,500	0
515-49970	TRANSFER IN/CASH MATCH	2,500	0	0	3,366
	Total Other Financing Sources	2,500	0	0	3,366
	Total Revenues	2,500	1,500	1,500	3,377
515545-53300	OPERATING EXPENSES	5,000	1,500	1,500	0
	Total Supplies & Materials	5,000	1,500	1,500	0
	Total Expenditures	5,000	1,500	1,500	0
	Excess (Deficiency) of Revenues over Expenditures	(2,500)	0	0	3,377
	Beginning Fund Balance	5,351	5,351	5,351	1,974
	Ending Fund Balance	2,851	5,351	5,351	5,351

PROPOSED

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

**GRAYSON COUNTY, TEXAS
JUVENILE DRUG COURT GRANT FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
516-43200	FEDERAL GRANT REVENUE	140,625	218,200	218,200	73,854
	Total Intergovernmental	140,625	218,200	218,200	73,854
516-49970	TRANSFERS IN/CASH MATCH	46,875	71,000	71,000	24,618
	Total Other Financing Sources	46,875	71,000	71,000	24,618
	Total Revenues	187,500	289,200	289,200	98,472
516545-51030	PERSONNEL SALARIES	68,000	146,600	146,600	65,614
516545-51080	PART-TIME	0	25,000	25,000	15,470
	Total Personnel	68,000	171,600	171,600	81,084
516545-53100	SUPPLIES	3,500	15,500	15,500	81
516545-53300	OPERATING EXPENSES	8,000	0	0	2,056
516545-53750	SMALL EQUIPMENT	0	20,000	20,000	877
	Total Supplies & Materials	11,500	35,500	35,500	3,014
516545-54000	PROFESSIONAL SERVICES	70,000	0	0	425
516545-54030	TRAINING & EDUCATION	38,000	0	0	13,949
516545-54080	TRAVEL	0	32,100	32,100	0
516545-54111	CONTRACT SERVICES	0	50,000	50,000	0
	Total Supplies & Materials	108,000	82,100	82,100	14,374
	Total Expenditures	187,500	289,200	289,200	98,472
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
525-46030	JP JUV CASE MANAGER FEE	10,000	5,000	5,000	13,491
	Total Fees of Office	<u>10,000</u>	<u>5,000</u>	<u>5,000</u>	<u>13,491</u>
525-49000	INVESTMENT EARNINGS	100	50	50	135
	Total Investment Earnings	<u>100</u>	<u>50</u>	<u>50</u>	<u>135</u>
	Total Revenues	<u><u>10,100</u></u>	<u><u>5,050</u></u>	<u><u>5,050</u></u>	<u><u>13,626</u></u>
525545-53300	OPERATING EXPENSES	15,000	0	0	0
	Total Supplies & Materials	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>15,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,900)	5,050	5,050	13,626
	Beginning Fund Balance	<u>34,808</u>	<u>29,758</u>	<u>29,758</u>	<u>16,132</u>
	Ending Fund Balance	<u><u>29,908</u></u>	<u><u>34,808</u></u>	<u><u>34,808</u></u>	<u><u>29,758</u></u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
560-42280	LAW ENFORCEMENT EDUCATION	9,250	9,250	9,250	9,560
	Total Fees of Office	9,250	9,250	9,250	9,560
	Total Revenues	9,250	9,250	9,250	9,560
560550-54030	TRAINING & EDUCATION	15,000	15,000	15,000	0
	Total Other Charges & Services	15,000	15,000	15,000	0
	Total Expenditures	15,000	15,000	15,000	0
	Excess (Deficiency) of Revenues over Expenditures	(5,750)	(5,750)	(5,750)	9,560
	Beginning Fund Balance	14,455	20,205	20,205	10,645
	Ending Fund Balance	8,705	14,455	14,455	20,205

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
561-42280	LAW ENFORCEMENT EDUCATION	650	650	650	643
	Total Fees of Office	650	650	650	643
	Total Revenues	650	650	650	643
561521-54030	TRAINING & EDUCATION	5,000	2,500	5,000	912
	Total Other Charges & Services	5,000	2,500	5,000	912
	Total Expenditures	5,000	2,500	5,000	912
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	(1,850)	(4,350)	(269)
	Beginning Fund Balance	4,521	6,371	6,371	6,640
	Ending Fund Balance	171	4,521	2,021	6,371

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
562-42280	LAW ENFORCEMENT EDUCATION	650	650	650	593
	Total Fees of Office	650	650	650	593
	Total Revenues	650	650	650	593
562522-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,337
	Total Other Charges & Services	5,000	5,000	5,000	1,337
	Total Expenditures	5,000	5,000	5,000	1,337
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	(4,350)	(4,350)	(744)
	Beginning Fund Balance	7,840	12,190	12,190	12,934
	Ending Fund Balance	3,490	7,840	7,840	12,190

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
563-42280	LAW ENFORCEMENT EDUCATION	0	650	650	0
	Total Fees of Office	0	650	650	0
	Total Revenues	0	650	650	0
563523-54030	TRAINING & EDUCATION	4,500	3,000	5,000	2,551
	Total Other Charges & Services	4,500	3,000	5,000	2,551
	Total Expenditures	4,500	3,000	5,000	2,551
	Excess (Deficiency) of Revenues over Expenditures	(4,500)	(2,350)	(4,350)	(2,551)
	Beginning Fund Balance	4,842	7,192	7,192	9,743
	Ending Fund Balance	342	4,842	2,842	7,192

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
564-42280	LAW ENFORCEMENT EDUCATION	650	650	650	643
	Total Fees of Office	650	650	650	643
	Total Revenues	650	650	650	643
564524-54030	TRAINING & EDUCATION	4,000	3,000	5,000	239
	Total Other Charges & Services	4,000	3,000	5,000	239
	Total Expenditures	4,000	3,000	5,000	239
	Excess (Deficiency) of Revenues over Expenditures	(3,350)	(2,350)	(4,350)	404
	Beginning Fund Balance	4,667	7,017	7,017	6,613
	Ending Fund Balance	1,317	4,667	2,667	7,017

GRAYSON COUNTY, TEXAS
LAW ENFORCEMENT EDUCATION FUND - DISTRICT ATTORNEY
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
565-42280	LAW ENFORCEMENT EDUCATION	0	800	800	0
	Total Fees of Office	0	800	800	0
	Total Revenues	0	800	800	0
565540-54030	TRAINING & EDUCATION	767	800	800	0
	Total Other Charges & Services	767	800	800	0
	Total Expenditures	767	800	800	0
	Excess (Deficiency) of Revenues over Expenditures	(767)	0	0	0
	Beginning Fund Balance	767	767	767	767
	Ending Fund Balance	0	767	767	767

PROPOSED

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

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #1
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
571-46090	JP TIME PAYMENT FEE	20	200	200	17
	Total Fees of Office	20	200	200	17
	Total Revenues	20	200	200	17
571511-53300	OPERATING EXPENDITURES	800	900	900	0
	Total Supplies & Materials	800	900	900	0
	Total Expenditures	800	900	900	0
	Excess (Deficiency) of Revenues over Expenditures	(780)	(700)	(700)	17
	Beginning Fund Balance	850	1,550	1,550	1,533
	Ending Fund Balance	70	850	850	1,550

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #2
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
572-46090	JP TIME PAYMENT FEE	50	200	200	42
	Total Fees of Office	50	200	200	42
	Total Revenues	50	200	200	42
572512-53300	OPERATING EXPENDITURES	5,000	5,000	5,000	0
	Total Supplies & Materials	5,000	5,000	5,000	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,950)	(4,800)	(4,800)	42
	Beginning Fund Balance	5,606	10,406	10,406	10,364
	Ending Fund Balance	656	5,606	5,606	10,406

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #3
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
573-46090	JP TIME PAYMENT FEE	20	50	50	13
	Total Fees of Office	20	50	50	13
	Total Revenues	20	50	50	13
573513-53300	OPERATING EXPENDITURES	1,000	1,000	1,000	0
	Total Supplies & Materials	1,000	1,000	1,000	0
	Total Expenditures	1,000	1,000	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(980)	(950)	(950)	13
	Beginning Fund Balance	1,108	2,058	2,058	2,045
	Ending Fund Balance	128	1,108	1,108	2,058

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - JUSTICE COURT #4
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
574-46090	JP TIME PAYMENT FEE	10	10	10	2
	Total Fees of Office	10	10	10	2
	Total Revenues	10	10	10	2
574514-53300	OPERATING EXPENDITURES	40	50	50	0
	Total Supplies & Materials	40	50	50	0
	Total Expenditures	40	50	50	0
	Excess (Deficiency) of Revenues over Expenditures	(30)	(40)	(40)	2
	Beginning Fund Balance	32	72	72	70
	Ending Fund Balance	2	32	32	72

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - COUNTY CLERK
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	100	500	500	208
	Total Fees of Office	100	500	500	208
	Total Revenues	100	500	500	208
575403-53300	OPERATING EXPENDITURES	20,000	0	9,000	0
	Total Supplies & Materials	20,000	0	9,000	0
	Total Expenditures	20,000	0	9,000	0
	Excess (Deficiency) of Revenues over Expenditures	(19,900)	500	(8,500)	208
	Beginning Fund Balance	20,732	20,232	20,232	20,024
	Ending Fund Balance	832	20,732	11,732	20,232

GRAYSON COUNTY, TEXAS
TIME PAYMENT FEE FUND - DISTRICT CLERK
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	1,000	1,000	1,000	1,220
	Total Fees of Office	1,000	1,000	1,000	1,220
	Total Revenues	1,000	1,000	1,000	1,220
576530-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	10,000
	Total Supplies & Materials	10,000	10,000	10,000	10,000
	Total Expenditures	10,000	10,000	10,000	10,000
	Excess (Deficiency) of Revenues over Expenditures	(9,000)	(9,000)	(9,000)	(8,780)
	Beginning Fund Balance	10,998	19,998	19,998	28,778
	Ending Fund Balance	1,998	10,998	10,998	19,998

PROPOSED

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

GRAYSON COUNTY, TEXAS
PROBATE EDUCATION FEE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
581-45010	PROBATE EDUCATION FEE	2,500	0	0	0
	Total Fees of Office	2,500	0	0	0
	Total Revenues	2,500	0	0	0
581401-54030	TRAINING & EDUCATION	2,500	0	0	0
	Total Other Charges & Services	2,500	0	0	0
	Total Expenditures	2,500	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

PROPOSED

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

GRAYSON COUNTY, TEXAS
SUPPLEMENTAL GUARDIANSHIP FEE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	22,000	16,000	16,000	22,940
	Total Fees of Office	22,000	16,000	16,000	22,940
	Total Revenues	22,000	16,000	16,000	22,940
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	50,000	50,000	50,000	0
	Total Other Charges & Services	50,000	50,000	50,000	0
	Total Expenditures	50,000	50,000	50,000	0
	Excess (Deficiency) of Revenues over Expenditures	(28,000)	(34,000)	(34,000)	22,940
	Beginning Fund Balance	121,266	155,266	155,266	132,326
	Ending Fund Balance	93,266	121,266	121,266	155,266

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.

2012 Pass-Through Toll Revenue and Limited Tax Refunding Bonds
2013 Pass-Through Toll Revenue and Limited Tax Refunding Bonds

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

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
620-40100	CURRENT TAX COLLECTIONS	0	0	0	0
620-40150	DELINQUENT TAXES	15,000	0	0	0
620-40200	PENALTY & INTEREST	13,000	0	0	0
	Total Property Taxes	<u>28,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
620-43050	TXDOT REIMBURSEMENT	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>
	Total Intergovernmental	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>
620-49000	INVESTMENT EARNINGS	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>1,908</u>
	Total Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>1,908</u>
	Total Revenues	<u><u>5,312,125</u></u>	<u><u>5,284,125</u></u>	<u><u>5,284,125</u></u>	<u><u>5,283,533</u></u>

GRAYSON COUNTY, TEXAS
STATE HIGHWAY 289 DEBT SERVICE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
620750-54490	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,000
	Total Other Charges & Services	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>
620750-56200	DEBT SERVICE PRINCIPAL	4,690,000	4,415,000	4,415,000	4,195,000
620750-56600	DEBT SERVICE INTEREST	689,700	905,600	905,600	1,120,850
	Total Debt Service	<u>5,379,700</u>	<u>5,320,600</u>	<u>5,320,600</u>	<u>5,315,850</u>
	Total Expenditures	<u><u>5,381,200</u></u>	<u><u>5,322,100</u></u>	<u><u>5,322,100</u></u>	<u><u>5,316,850</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(69,075)	(37,975)	(37,975)	(33,317)
	Beginning Fund Balance	<u>88,981</u>	<u>126,956</u>	<u>126,956</u>	<u>160,273</u>
	Ending Fund Balance	<u><u>19,906</u></u>	<u><u>88,981</u></u>	<u><u>88,981</u></u>	<u><u>126,956</u></u>

2018 Transportation Bonds

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

GRAYSON COUNTY, TEXAS
2018 TRANSPORTATION BONDS DEBT SERVICE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
625-40100	CURRENT TAX COLLECTIONS	1,145,000	1,146,400	1,146,400	1,354,181
625-40150	DELINQUENT TAXES	0	7,000	7,000	14,702
625-40200	PENALTY & INTEREST	0	7,000	7,000	13,663
	Total Property Taxes	<u>1,145,000</u>	<u>1,160,400</u>	<u>1,160,400</u>	<u>1,382,546</u>
625-49000	INVESTMENT EARNINGS	<u>3,000</u>	<u>1,000</u>	<u>1,000</u>	<u>4,421</u>
	Total Investment Earnings	<u>3,000</u>	<u>1,000</u>	<u>1,000</u>	<u>4,421</u>
	Total Revenues	<u><u>1,148,000</u></u>	<u><u>1,161,400</u></u>	<u><u>1,161,400</u></u>	<u><u>1,386,967</u></u>

GRAYSON COUNTY, TEXAS
2018 TRANSPORTATION BONDS DEBT SERVICE FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
625750-54490	MISCELLANEOUS EXPENSE	750	750	750	775
	Total Other Charges & Services	<u>750</u>	<u>750</u>	<u>750</u>	<u>775</u>
625750-56200	DEBT SERVICE PRINCIPAL	905,000	880,000	880,000	850,000
625750-56600	DEBT SERVICE INTEREST	240,000	266,400	266,400	291,900
	Total Debt Service	<u>1,145,000</u>	<u>1,146,400</u>	<u>1,146,400</u>	<u>1,141,900</u>
	Total Expenditures	<u><u>1,145,750</u></u>	<u><u>1,147,150</u></u>	<u><u>1,147,150</u></u>	<u><u>1,142,675</u></u>
	Excess (Deficiency) of Revenues over Expenditures	2,250	14,250	14,250	244,292
	Beginning Fund Balance	<u>401,911</u>	<u>387,661</u>	<u>387,661</u>	<u>143,369</u>
	Ending Fund Balance	<u><u>404,161</u></u>	<u><u>401,911</u></u>	<u><u>401,911</u></u>	<u><u>387,661</u></u>

PROPOSED

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.

PROPOSED

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
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
700-40100	CURRENT TAX COLLECTIONS	100,000	100,000	100,000	99,937
700-40150	DELINQUENT TAXES	1,000	1,000	1,000	1,674
700-40200	PENALTY & INTEREST	1,000	1,000	1,000	1,394
	Total Property Taxes	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>103,005</u>
700-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	1,673
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>1,673</u>
700-49950	MISCELLANEOUS REVENUE	0	0	0	50,000
700-49980	CAPITAL LEASE PROCEEDS	0	0	0	1,164,000
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,214,000</u>
700-49970	TRANSFERS IN	0	777,000	777,000	582,000
	Total Other Financing Sources	<u>0</u>	<u>777,000</u>	<u>777,000</u>	<u>582,000</u>
	Total Revenues	<u>105,000</u>	<u>882,000</u>	<u>882,000</u>	<u>1,900,678</u>

GRAYSON COUNTY, TEXAS
PERMANENT IMPROVEMENT FUND
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
700718-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	5,500
700718-54490	MISCELLANEOUS EXPENSE	50,000	50,000	50,000	0
700718-54550	REPAIR & MAINTENANCE	100,000	100,000	100,000	0
	Total Other Charges & Services	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>5,500</u>
700718-55000	LAND	0	0	0	(8)
700718-55100	IMPROVEMENTS	100,000	0	0	0
700718-55200	EQUIPMENT	0	90,000	672,000	1,164,000
	Total Capital Outlay	<u>100,000</u>	<u>90,000</u>	<u>672,000</u>	<u>1,163,992</u>
700750-56200	DEBT SERVICE PRINCIPAL	0	582,000	0	582,000
	Total Debt Service	<u>0</u>	<u>582,000</u>	<u>0</u>	<u>582,000</u>
	Total Expenditures	<u>300,000</u>	<u>872,000</u>	<u>872,000</u>	<u>1,751,492</u>
	Excess (Deficiency) of Revenues over Expenditures	(195,000)	10,000	10,000	149,186
	Beginning Fund Balance	<u>364,760</u>	<u>354,760</u>	<u>354,760</u>	<u>205,574</u>
	Ending Fund Balance	<u>169,760</u>	<u>364,760</u>	<u>364,760</u>	<u>354,760</u>

PROPOSED

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
2023 Proposed Budget

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,570
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,570
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,570
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,570
	Total Intergovernmental	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,280</u>
710-49000	INVESTMENT EARNINGS	1,500	1,000	1,000	2,644
	Total Investment Earnings	<u>1,500</u>	<u>1,000</u>	<u>1,000</u>	<u>2,644</u>
	Total Revenues	<u><u>71,500</u></u>	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>72,924</u></u>

**GRAYSON COUNTY, TEXAS
LATERAL ROAD FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
710704-53300	OPERATING EXPENSES	0	0	0	100,000
	Total Supplies & Materials	0	0	0	100,000
710701-55200	EQUIPMENT	100,000	75,000	150,000	0
710702-55200	EQUIPMENT	40,000	25,000	75,000	144,775
710703-55200	EQUIPMENT	25,000	41,400	35,000	0
710704-55200	EQUIPMENT	45,000	6,400	0	33,850
	Total Capital Outlay	210,000	147,800	260,000	178,625
	Total Expenditures	210,000	147,800	260,000	278,625
	Excess (Deficiency) of Revenues over Expenditures	(138,500)	(76,800)	(189,000)	(205,701)
	Beginning Fund Balance	189,039	265,839	265,839	471,540
	Ending Fund Balance	50,539	189,039	76,839	265,839

PROPOSED

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

**GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
720-49000	INVESTMENT EARNINGS	20,000	15,000	15,000	27,308
	Total Investment Earnings	<u>20,000</u>	<u>15,000</u>	<u>15,000</u>	<u>27,308</u>
720-49950	MISCELLANEOUS REVENUE	0	0	0	16,723
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,723</u>
	Total Revenues	<u><u>20,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>44,031</u></u>

**GRAYSON COUNTY, TEXAS
RIGHT-OF-WAY ACQUISITION FUND
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
720705-54000	PROFESSIONAL SERVICES	2,000,000	1,915,000	2,000,000	53,607
	Total Other Charges & Services	<u>2,000,000</u>	<u>1,915,000</u>	<u>2,000,000</u>	<u>53,607</u>
720705-55570	RIGHT-OF-WAY PURCHASES	0	85,000	0	0
	Total Capital Outlay	<u>0</u>	<u>85,000</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>2,000,000</u></u>	<u><u>2,000,000</u></u>	<u><u>2,000,000</u></u>	<u><u>53,607</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,980,000)	(1,985,000)	(1,985,000)	(9,576)
	Beginning Fund Balance	<u>2,708,485</u>	<u>4,693,485</u>	<u>4,693,485</u>	<u>4,703,061</u>
	Ending Fund Balance	<u><u>728,485</u></u>	<u><u>2,708,485</u></u>	<u><u>2,708,485</u></u>	<u><u>4,693,485</u></u>

Enterprise Fund

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

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

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
800-41500	AVIATION FACILITIES	983,144	600,086	600,086	630,334
800-41520	INDUSTRIAL FACILITIES	267,602	256,316	256,316	243,778
800-41530	LAND-AGRICULTURAL	4,625	4,625	4,625	5,620
800-41540	LAND-INDUSTRIAL	50,146	48,523	48,523	48,167
800-41550	LAND-AVIATION	132,309	211,733	211,733	167,970
800-41560	INSURANCE	96,599	87,411	87,411	75,511
800-41570	OIL LEASE REVENUE	3,700	3,581	3,581	3,699
	Total Aviation Facilities	<u>1,538,125</u>	<u>1,212,275</u>	<u>1,212,275</u>	<u>1,175,079</u>
800-43000	STATE GRANT REVENUE	50,000	50,000	50,000	50,000
800-43200	FEDERAL REVENUE	0	0	0	23,000
	Total Intergovernmental	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>73,000</u>
800-49000	INVESTMENT EARNINGS	6,633	2,000	2,000	5,594
	Total Investment Earnings	<u>6,633</u>	<u>2,000</u>	<u>2,000</u>	<u>5,594</u>
800-49500	SALE OF FIXED ASSETS	0	0	0	24,881
800-49530	FUEL FLOWAGE FEE	59,000	60,000	60,000	40,969
800-49900	INSURANCE PROCEEDS	0	0	0	65,518
800-49950	MISCELLANEOUS REVENUE	14,000	7,000	7,000	1,100
	Total Miscellaneous Revenue	<u>73,000</u>	<u>67,000</u>	<u>67,000</u>	<u>132,468</u>
	Total Revenues	<u><u>1,667,758</u></u>	<u><u>1,331,275</u></u>	<u><u>1,331,275</u></u>	<u><u>1,386,141</u></u>

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
800710-51030	ASSISTANTS	224,251	88,309	88,309	128,088
800710-51080	PART-TIME	63,306	59,170	59,170	50,041
800710-52010	SOCIAL SECURITY TAXES	21,073	10,570	10,570	12,907
800710-52020	GROUP HEALTH INSURANCE	51,840	23,760	23,760	29,700
800710-52030	RETIREMENT	23,314	10,968	10,968	15,306
800710-52031	457 DEFERRED COMP EXPENSE	4,136	3,865	3,865	5,079
800710-52040	UNEMPLOYMENT COMPENSATION	604	288	288	220
800710-52050	WORKERS COMPENSATION	3,371	3,816	3,816	3,645
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	3,463
Total Personnel		<u>411,895</u>	<u>220,746</u>	<u>220,746</u>	<u>248,449</u>
800710-53100	OFFICE SUPPLIES	6,000	3,000	3,000	970
800710-53200	POSTAGE	750	1,000	1,000	336
800710-53300	OPERATING EXPENSES	14,000	15,000	15,000	14,951
800710-53350	JANITORIAL SUPPLIES	2,000	1,000	1,000	657
800710-53560	GAS, OIL, ETC.	18,000	20,000	20,000	13,711
800710-53580	PARTS	8,000	6,000	6,000	1,276
800710-53585	VEHICLE MAINTENANCE	4,000	4,000	4,000	246
800710-53590	REPAIR & MAINTENANCE SUPPLIES	0	35,000	35,000	13,751
Total Supplies & Materials		<u>52,750</u>	<u>85,000</u>	<u>85,000</u>	<u>45,898</u>
800710-54000	PROFESSIONAL SERVICES	100,000	165,000	165,000	118,905
800710-54030	TRAINING & EDUCATION	10,000	22,000	22,000	1,143
800710-54180	ADVERTISING	42,000	4,000	4,000	4,225
800710-54200	PRINTING	5,000	2,000	2,000	330

**GRAYSON COUNTY, TEXAS
NORTH TEXAS REGIONAL AIRPORT
2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
800710-54220	DUES AND PUBLICATIONS	4,500	4,500	4,500	1,254
800710-54255	ATTORNEYS FEES	24,000	60,000	60,000	0
800710-54300	LIABILITY & CASUALTY INSURANCE	85,650	79,411	79,411	74,973
800710-54340	CONTRACT SERVICES	8,000	6,000	6,000	6,990
800710-54490	139 COMPLIANCE EXPENSE	100,000	0	0	0
800710-54520	TELEPHONE	14,000	12,000	12,000	31,561
800710-54540	UTILITIES	92,000	80,000	80,000	70,532
800710-54550	REPAIRS & MAINTENANCE	150,000	100,000	100,000	48,218
800710-54552	HANGAR REPAIRS	130,000	130,000	130,000	469
800710-54555	CASUALTY LOSS REPAIRS	10,000	10,000	10,000	49,528
800710-54580	AIRPORT EQUIPMENT MAINTENANCE	95,000	87,541	63,000	28,655
800710-54600	EQUIPMENT RENTAL	10,000	10,000	10,000	1,512
800710-54930	PROPERTY TAXES	0	0	0	17,268
800710-54960	UNCOLLECTIBLE RECEIVABLES	0	0	0	1,600
Total Other Charges & Services		880,150	772,452	747,911	457,163
800710-55100	IMPROVEMENTS	50,000	50,000	50,000	12,399
800710-55200	EQUIPMENT	55,000	40,000	40,000	48,558
800710-55570	RAMP GRANT EXPENDITURES	100,000	100,000	100,000	101,600
Total Capital Outlay		205,000	190,000	190,000	162,557
Total Airport Operations		1,549,795	1,268,198	1,243,657	914,067
800707-54000	RMA PROFESSIONAL SERVICES	24,000	30,000	30,000	16,951
800707-54030	RMA TRAINING & EDUCATION	9,000	9,000	9,000	847
800707-54040	RMA BUSINESS DEVELOPMENT	10,000	15,000	15,000	382
Total Regional Mobility Authority Expenses		43,000	54,000	54,000	18,180
Excess (Deficiency) of Revenues over Expenditures		74,963	9,077	33,618	453,894
Beginning Fund Balance		1,108,140	1,099,063	1,099,063	645,169
Ending Fund Balance		1,183,103	1,108,140	1,132,681	1,099,063

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
 2023 Proposed Budget**

Account Number	Account Name	2023 Proposed Budget	2022 Revised Budget	2022 Original Budget	2021 Actual
925-49000	INVESTMENT EARNINGS	500	500	500	433
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>433</u>
	Total Revenues	<u><u>500</u></u>	<u><u>500</u></u>	<u><u>500</u></u>	<u><u>433</u></u>
	Excess (Deficiency) of Revenues over Expenditures	500	500	500	433
	Beginning Fund Balance	<u>74,995</u>	<u>74,495</u>	<u>74,495</u>	<u>74,062</u>
	Ending Fund Balance	<u><u>75,495</u></u>	<u><u>74,995</u></u>	<u><u>74,995</u></u>	<u><u>74,495</u></u>