



**ADOPTED BUDGET OF  
GRAYSON COUNTY**

**FOR THE FISCAL YEAR  
OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

**BILL MAGERS**

**COUNTY JUDGE**

**JEFF WHITMIRE**

**COMMISSIONER**

**DAVID WHITLOCK**

**COMMISSIONER**

**PHYLLIS JAMES**

**COMMISSIONER**

**BART LAWRENCE**

**COMMISSIONER**

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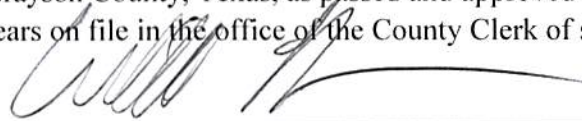
## BUDGET CERTIFICATION

Budget of Grayson County, Texas. Budget year from October 1, 2020 to September 30, 2021.

THE STATE OF TEXAS } Sherman, Texas

COUNTY OF GRAYSON } September 1, 2020

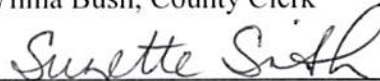
We, Bill Magers, County Judge; Wilma Bush, County Clerk; and Suzette Smith, County Auditor of Grayson County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Grayson County, Texas, as passed and approved by the Commissioners Court of said county on the 1st day of September, 2020, as the same appears on file in the office of the County Clerk of said county.



Bill Magers, County Judge



Wilma Bush, 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: \$ 10,054,932,124  
 Frozen Value Exemptions: \$ 1,489,225,956

The above assessed valuation in Grayson County for 2021 is based on CERTIFIED ESTIMATE of 100% of the true or market value property assessed on January 1, 2020.

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is . Of this amount, it is estimated that 97.5% or \$41,689,027, will be collected within the current tax year, and that approximately \$1,068,949 of said taxes will probably be delinquent on October 1, 2021.

The property tax rates for the 2020 and 2021 fiscal years are as follows:

	2020 Fiscal Year	2021 Fiscal Year
Adopted Tax Rate	0.416429	0.376700
Effective/No New Revenue Tax Rate	0.403970	0.390916
Effective Maintenance and Operations Tax Rate	0.396281	0.384688
Rollback/Voter Approval Rate	0.440442	0.410397
Debt Tax Rate	0.012459	0.012245

The total outstanding indebtedness of Grayson County, on October 1, 2020 is \$36,345,000. During the year covered by this Budget there will be paid:

On Principal: \$5,045,000

On Interest: \$1,412,750

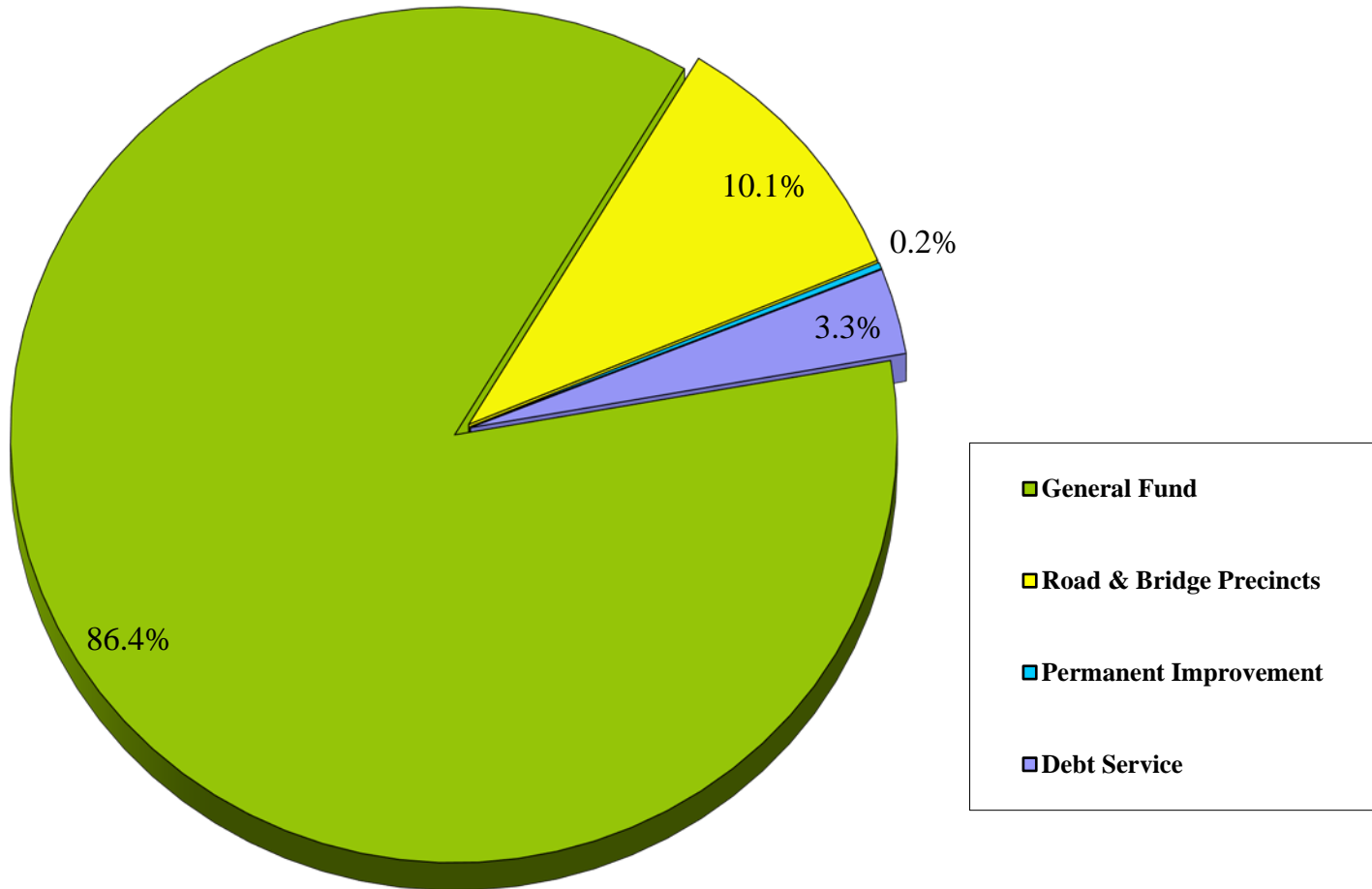
The following members of the Commissioners Court voted in favor of adopting the 2021 budget: Bill Magers, Jeff Whitmire, David Whitlock, Phyllis James, and Bart Lawrence.

GRAYSON COUNTY, TEXAS  
**ALLOCATION OF ADOPTED TAX RATE**  
 FISCAL YEAR 2020-2021

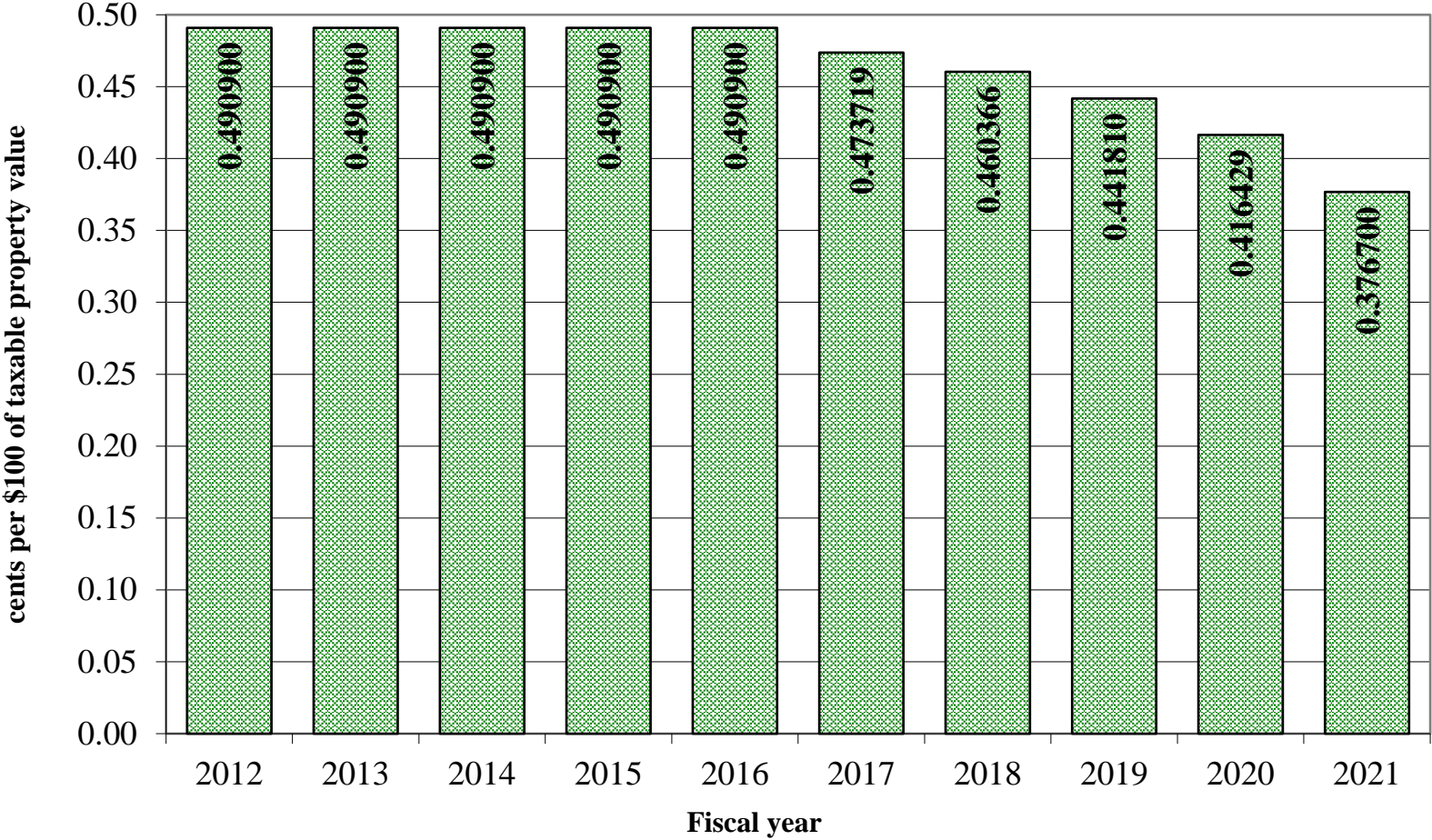
Maintenance & Operations Rate		0.364455
Debt Rate		0.012245
		0.376700
		0.376700
General Fund	\$ 36,246,377	0.325599
Road & Bridge Precinct #1	1,050,000	0.009488
Road & Bridge Precinct #2	1,050,000	0.009488
Road & Bridge Precinct #3	1,050,000	0.009488
Road & Bridge Precinct #4	1,050,000	0.009488
Permanent Improvement Fund	100,000	0.000904
Debt Service	1,142,650	0.012245
Total	\$ 41,689,027	0.376700
Total Taxable Value of Property	\$ 10,054,932,124	
Tax Rate per \$100	0.376700	
	\$ 37,876,929	
Taxes on Frozen Property	\$ 4,881,047	
Total Tax Levy	\$ 42,757,976	
Projected Collection Percentage	97.5%	
Projected Current Tax Collection	\$ 41,689,027	

# Tax Rate Allocation

## Fiscal Year 2021



# Tax Rate History



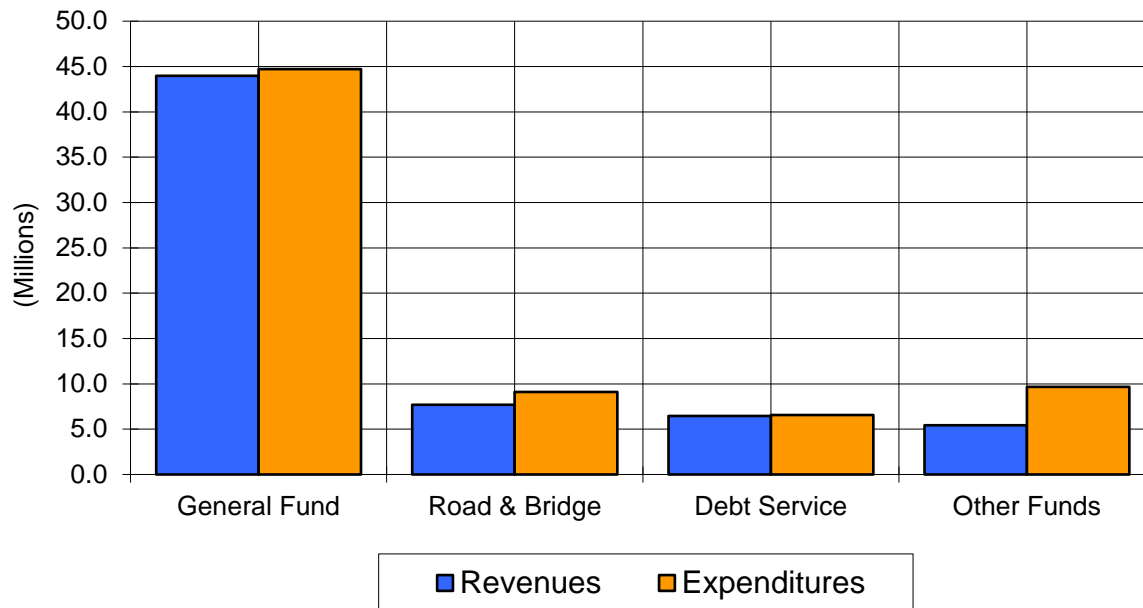
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**Budgeted Funds**  
**Summary of Revenues and Expenditures**  
**2020-2021**

	<u>General Fund</u>	<u>Road &amp; Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
<b>Revenues</b>					
Taxes	\$ 36,796,377	\$ 4,288,000	\$ 1,150,650	\$ 102,000	\$ 42,337,027
Other	6,046,510	3,188,000	5,286,125	4,112,690	18,633,325
Transfers In	1,125,000	225,000	0	1,212,812	2,562,812
Total	<u>43,967,887</u>	<u>7,701,000</u>	<u>6,436,775</u>	<u>5,427,502</u>	<u>63,533,164</u>
<b>Expenditures</b>					
Personnel	30,049,506	4,301,415	0	2,308,711	36,659,632
Supplies	2,381,665	3,687,500	0	744,128	6,813,293
Other Services	10,464,654	187,000	0	3,990,662	14,642,316
Capital Outlay	410,476	709,000	0	1,598,466	2,717,942
Debt Service	0	213,000	6,546,088	0	6,759,088
Transfers Out/ Intergovernmental	1,398,212	0	0	1,036,500	2,434,712
Total	<u>44,704,513</u>	<u>9,097,915</u>	<u>6,546,088</u>	<u>9,678,467</u>	<u>70,026,983</u>
Excess Revenues Over (Under Expenditures)	(736,626)	(1,396,915)	(109,313)	(4,250,965)	(6,493,819)
Fund Balance, 10/1/20	20,194,053	1,635,047	273,783	7,651,207	29,754,089
Fund Balance, 9/30/21	<u>\$ 19,457,427</u>	<u>\$ 238,132</u>	<u>\$ 164,470</u>	<u>\$ 3,400,242</u>	<u>\$ 23,260,270</u>

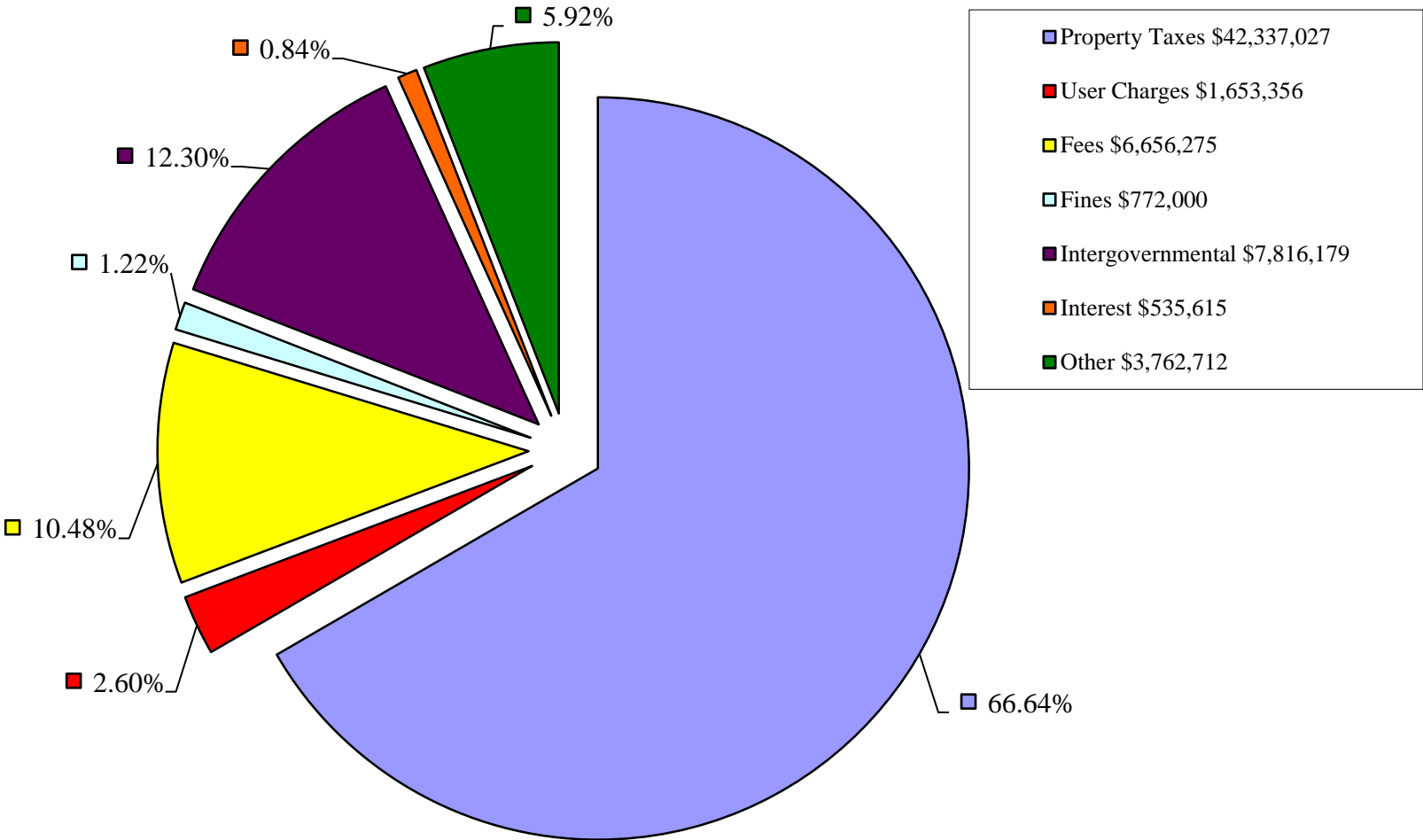


## FY 2020-2021 Revenues & Expenses - All Funds

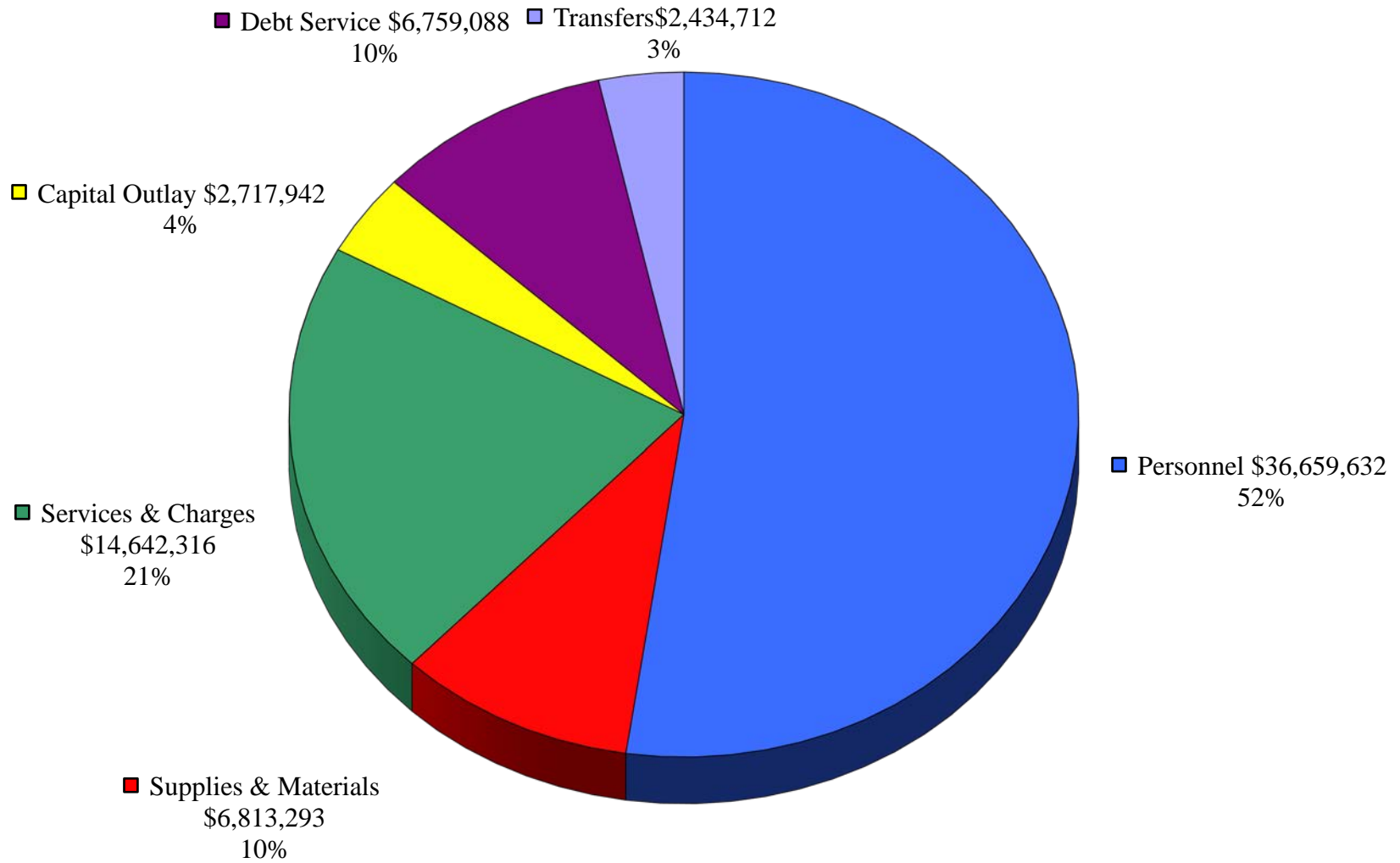


"Other Funds" includes all those funds over which the Commissioners Court or other elected official have direct control or responsibility. Excluded are programs that are fully supported by state or federal grant funds.

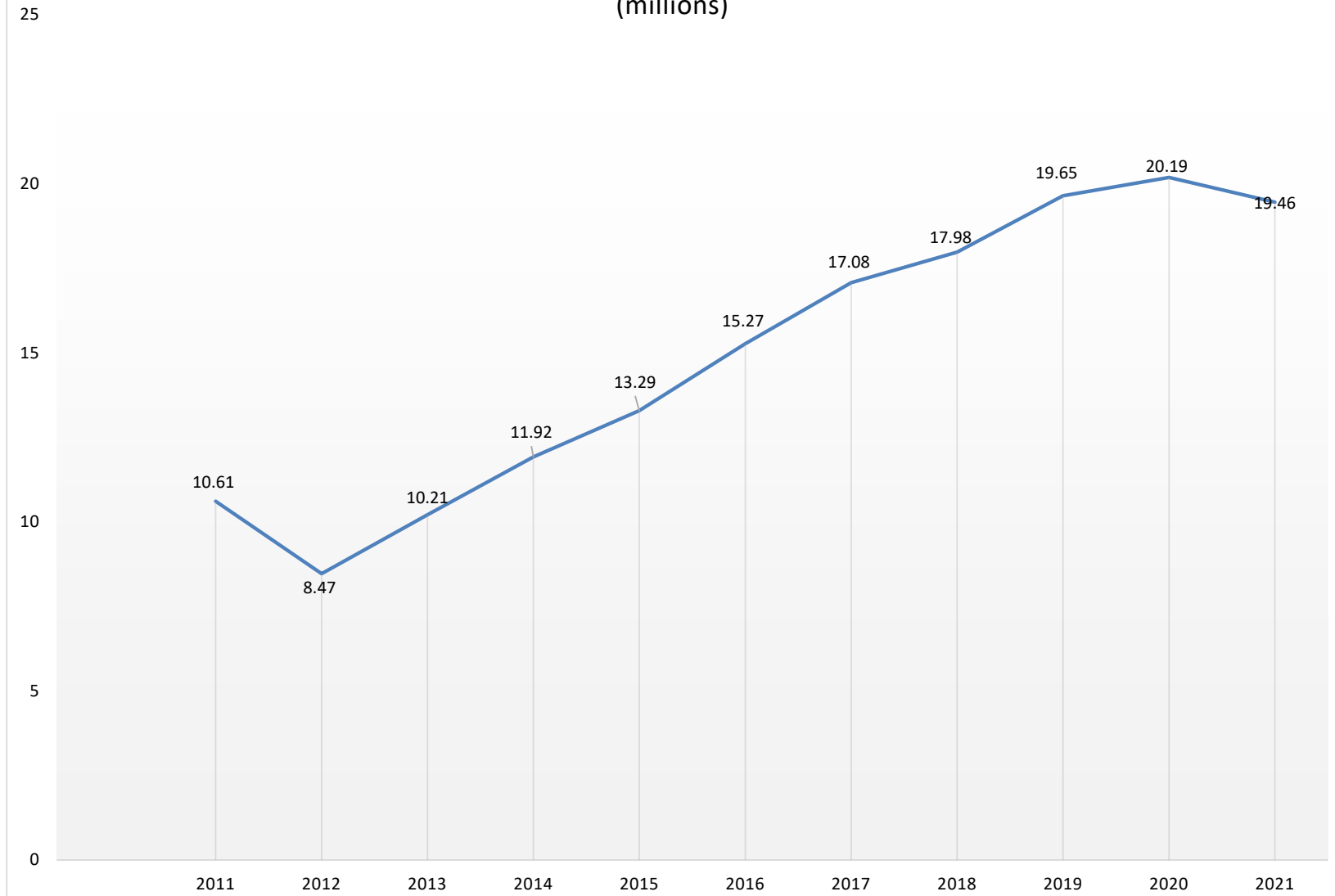
# Revenue Sources - Budgeted Funds Fiscal Year 2020-2021



# Expenditures - Budgeted Funds Fiscal Year 2020-2021



General Fund Balance - 10 Year History  
(millions)



**STATEMENT OF INDEBTEDNESS**  
**COUNTY BONDS**  
As of October 1, 2020

Debt Service Requirements

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

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2021	5.000%	4,195,000	1,120,850	5,315,850
2022	4.250%	4,415,000	905,600	5,320,600
2023	4.250%	4,690,000	689,700	5,379,700
2024	4.300%	4,905,000	473,813	5,378,813
2025	4.375%	5,115,000	261,150	5,376,150
2026	4.375%	5,295,000	79,425	5,374,425
		<u>28,615,000</u>	<u>3,530,538</u>	<u>32,145,538</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>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2021	2.81%	850,000	291,900	1,141,900
2022	2.81%	880,000	266,400	1,146,400
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>7,730,000</u>	<u>1,425,700</u>	<u>9,155,700</u>

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## **General Fund**

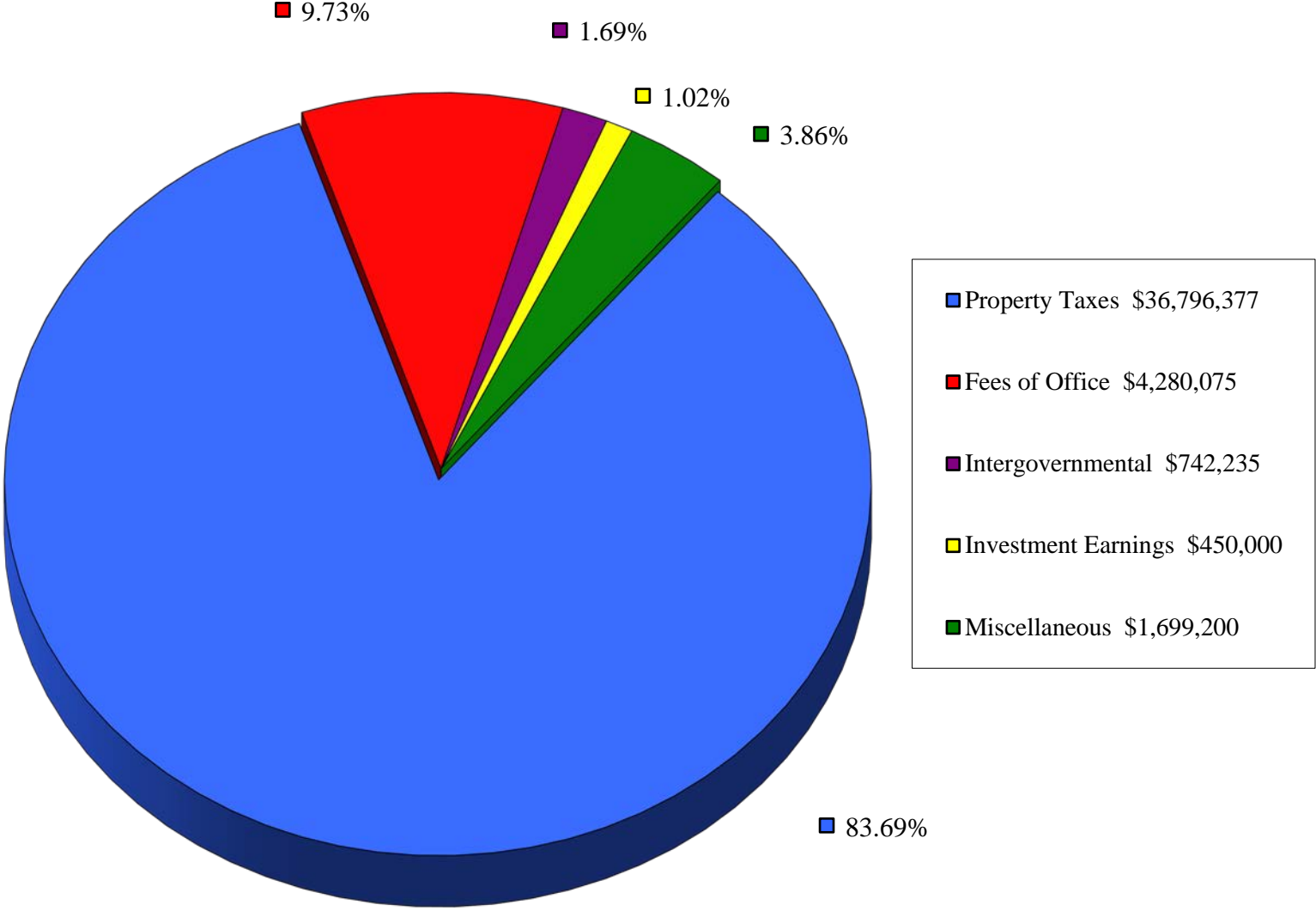
The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

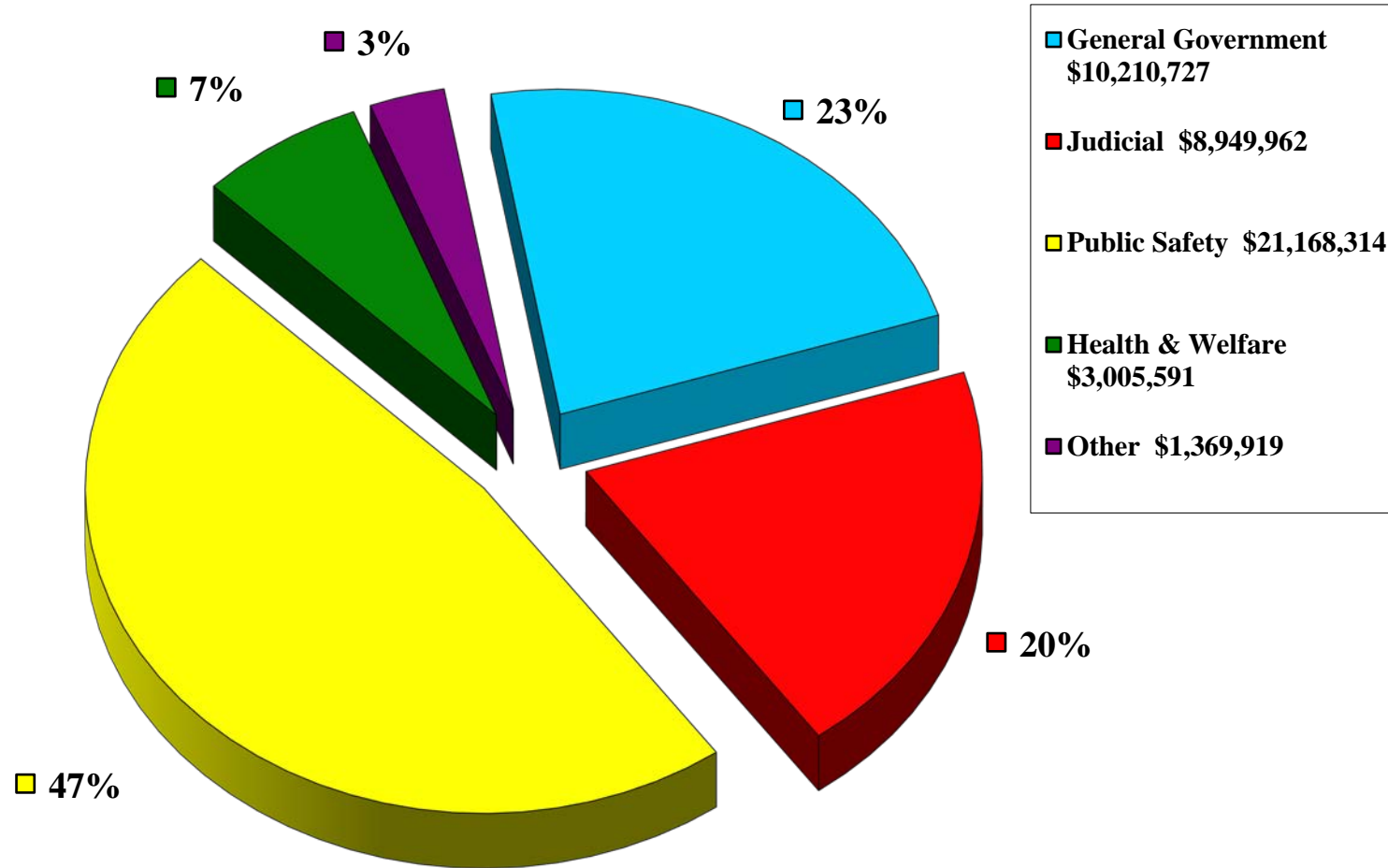
Account Number	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
<b>Revenues</b>				
<b>Taxes</b>				
Current	\$ 36,246,377	\$ 36,307,852	\$ 36,307,852	\$ 34,308,398
Delinquent	250,000	400,000	400,000	496,967
Penalties & Interest	300,000	375,000	375,000	401,083
Total Taxes	<u>36,796,377</u>	<u>37,082,852</u>	<u>37,082,852</u>	<u>35,206,447</u>
Licenses and Permits	320,000	315,000	315,000	341,158
Intergovernmental	742,235	737,713	732,772	856,437
Fees of Office	3,960,075	4,285,085	4,170,085	4,598,422
Investment Earnings	450,000	450,000	450,000	687,191
Miscellaneous	1,699,200	1,739,572	1,062,000	829,520
Total Revenues	<u>43,967,887</u>	<u>44,610,222</u>	<u>43,812,709</u>	<u>42,519,176</u>
<b>Expenditures</b>				
Personnel	30,049,506	29,821,588	30,182,401	28,349,230
Supplies & Materials	2,381,665	2,455,759	2,426,491	2,342,441
Other Charges & Services	10,464,654	10,185,472	10,964,732	9,990,350
Capital Outlay	410,476	900,635	847,434	514,104
Transfers	1,398,212	702,475	1,202,475	440,038
Total Expenditures	<u>44,704,513</u>	<u>44,065,929</u>	<u>45,623,533</u>	<u>41,636,162</u>
Excess of Revenues over Expenditures	(736,626)	544,293	(1,810,824)	883,013
Fund Balance, October 1	<u>20,194,053</u>	<u>19,649,760</u>	<u>19,649,760</u>	<u>18,766,747</u>
Fund Balance, September 30	<u>\$ 19,457,427</u>	<u>\$ 20,194,053</u>	<u>\$ 17,838,936</u>	<u>\$ 19,649,760</u>



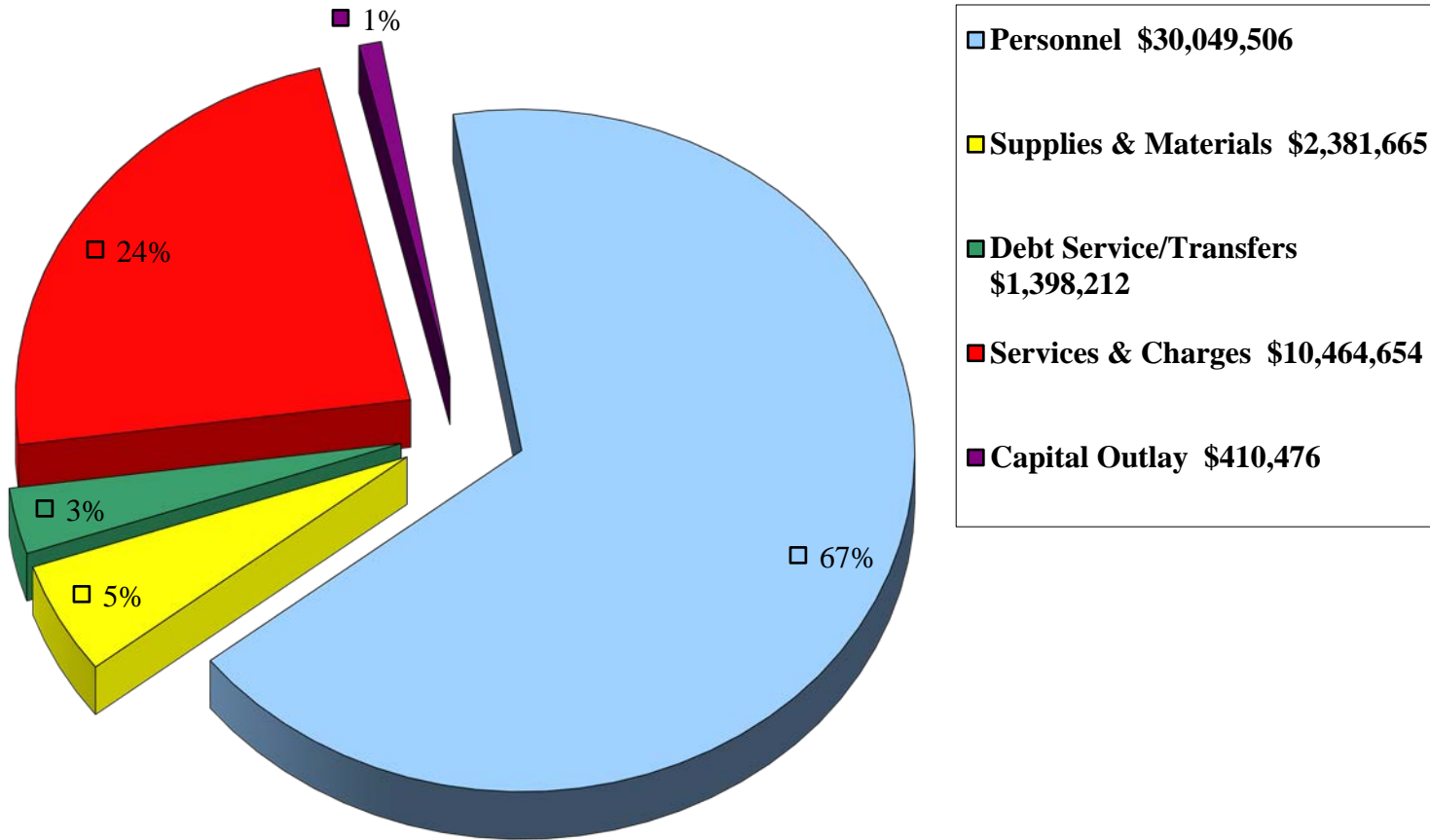
# General Fund Revenue Sources - FY2021



# General Fund Expenditure Budget - FY2021 By Function



# General Fund Expenditure Budget - FY2021 By Cost Category



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010-40100	CURRENT TAX COLLECTIONS	36,246,377	36,307,852	36,307,852	34,308,398
010-40150	DELINQUENT TAXES	250,000	400,000	400,000	496,967
010-40200	PENALTY & INTEREST	300,000	375,000	375,000	401,083
Total Property Taxes		36,796,377	37,082,852	37,082,852	35,206,447
010-40300	CHAPTER 19 VOTER FUNDS	30,000	25,000	25,000	21,746
010-41000	ALCOHOLIC BEVERAGES	25,000	30,000	30,000	39,615
010-41100	SEPTIC TANK FEES	135,000	135,000	135,000	143,500
010-41150	SEPTIC MAINTENANCE ADMIN FEE	100,000	100,000	100,000	107,660
010-41400	SUBDIVISION REVIEW FEES	30,000	25,000	25,000	28,462
010-41450	FLOOD PLAIN PERMITS	0	0	0	175
Total Licenses & Permits		320,000	315,000	315,000	341,158
010-42010	PAYMENT IN LIEU OF TAXES	170,000	170,000	170,000	173,138
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	25,000	25,000	25,000	29,065
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	168,000	168,000	168,000
010-42070	DISTRICT ATTORNEY SALARY SUPPLEMENT	0	0	0	4,131
010-42150	INMATE HOUSING	5,000	5,000	5,000	5,078
010-42190	PRISONER TRANSPORT REVENUE	20,000	30,000	30,000	32,554
010-42250	RENTAL OF COURTHOUSE BUILDING	9,600	4,100	4,100	4,600
010-42270	SCAAP PROGRAM REIMBURSEMENT	30,000	20,000	20,000	19,868
010-42305	9-1-1 REIMBURSEMENTS - CITY	33,435	38,217	38,217	33,436
010-42325	EMERGENCY MANAGEMENT	20,000	20,000	20,000	79,882
010-42400	COUNTY ATTORNEY LONGEVITY	28,000	28,000	28,000	26,106
010-42450	INDIGENT DEFENSE GRANT SB7	100,000	91,255	91,255	91,255
010-42500	DATA PROCESSING CONTRACTS	8,400	8,400	8,400	7,700
010-42510	DATA ACCESS CHARGES	4,800	4,800	4,800	4,800
010-42650	UNCLAIMED CAPITAL CREDITS	100,000	100,000	100,000	136,390

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	20,000	20,000	20,000	25,364
010-43200	FEDERAL GRANT REVENUE	0	4,941	0	0
010-43700	INTERGOVERNMENTAL MISC REVENUE	0	0	0	15,072
	Total Intergovernmental	<u>742,235</u>	<u>737,713</u>	<u>732,772</u>	<u>856,437</u>
010-44180	MEDICAL REIMBURSEMENTS	17,000	17,000	17,000	18,035
	Total User Fees	<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>18,035</u>
010-45000	COUNTY JUDGE PROBATE	3,000	3,000	3,000	3,107
010-45100	COUNTY SHERIFF PROBATE	20,000	20,000	20,000	18,375
010-45110	COUNTY SHERIFF CIVIL	70,000	110,000	110,000	113,018
010-45120	COUNTY SHERIFF CRIMINAL	15,000	30,000	30,000	25,514
010-45130	COUNTY SHERIFF WORK RELEASE	2,000	6,000	6,000	7,065
010-45135	COUNTY SHERIFF TRANSPORT FEES	21,000	23,000	23,000	23,541
010-45150	SOCIAL SECURITY S.O. INCENTIVE	25,000	30,000	30,000	25,000
010-45200	COUNTY ATTORNEY CRIMINAL	14,000	24,000	24,000	24,495
010-45210	BOND FORFEITURES	100,000	140,000	25,000	121,279
010-45230	DISTRICT ATTORNEY ADMIN FEE	200	300	300	221
010-45305	COUNTY CLERK PROBATE	20,000	20,000	20,000	22,124
010-45310	COUNTY CLERK MENTAL HRG. FEES	100,000	63,000	63,000	78,060
010-45315	COUNTY CLERK CIVIL	28,000	28,000	28,000	32,479
010-45320	COUNTY CLERK CRIMINAL	28,000	43,000	43,000	46,292
010-45330	COUNTY CLERK RECORDING	800,000	705,000	705,000	848,609
010-45340	COUNTY CLERK CERTIFIED COPIES	70,000	70,000	70,000	77,912
010-45345	INDIGENT ATTORNEY FEE	65,000	55,000	55,000	60,643
010-45347	INTERPRETER FEES	500	600	600	737
010-45350	COUNTY CLERK JURY	700	400	400	480
010-45355	COUNTY CLERK ADMIN FEE	6,500	10,000	10,000	10,727
010-45360	COUNTY CLERK MISCELLANEOUS	1,500	200	200	463
010-45361	COUNTY CLERK RESEARCH TX FEE	25	0	0	22

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010-45365	COUNTY CLERK ATTORNEY FEE	15,000	13,000	13,000	16,700
010-45375	COUNTY COURT JUDICIAL SUPPORT	300	600	600	578
010-45500	TAX ASSESSOR FEES	230,000	230,000	230,000	171,479
010-45510	TAX ASSESSOR TAX CERTIFICATES	60,000	65,000	65,000	63,710
010-45550	TAX ASSESSOR CERT. OF TITLE	140,000	160,000	160,000	184,160
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,000	1,000	1,000	1,080
010-45570	TAX ASSESSOR MISCELLANEOUS	5,000	4,000	4,000	4,086
010-45580	TAX ASSESSOR BOAT REGISTRATION	40,000	50,000	50,000	64,654
010-45620	DISTRICT CLERK FILING	155,000	175,000	175,000	200,197
010-45625	DISTRICT CLERK CERT. COPIES	18,000	21,000	21,000	24,288
010-45645	DISTRICT CLERK ATTORNEY FEE	200	250	250	200
010-45650	DISTRICT CLERK \$2 ADMIN FEE	11,000	15,000	15,000	15,945
010-45655	DISTRICT CT JUDICIAL SUPPORT	400	500	500	549
010-45660	DISTRICT CLERK MISCELLANEOUS	25	0	0	0
010-45665	DISTRICT CLERK PASSPORT FEES	60,025	94,000	94,000	98,070
010-45666	DISTRICT CLERK PASSPORT PHOTOS	16,000	25,000	25,000	25,020
010-46005	JUSTICE OF THE PEACE CIVIL FEE	65,000	79,000	79,000	70,245
010-46010	JUSTICE OF THE PEACE ADMIN.	18,000	30,000	30,000	26,694
010-46015	JUST. OF THE PEACE ARREST FEES	10,000	12,000	12,000	18,777
010-46025	JUST. OF THE PEACE JURY FEES	200	200	200	207
010-46035	JUSTICE OF THE PEACE \$2 ADMIN	8,000	11,000	11,000	11,569
010-46060	JUSTICE CT JUDICIAL SUPPORT	1,300	3,000	3,000	2,899
010-46200	CONSTABLE FEES	137,000	179,000	179,000	190,909
010-46900	COUNTY TREASURER FEES	40,000	45,000	45,000	63,577
010-46950	FISCAL SERVICE FEES	15,000	18,000	18,000	55,939
Total Fees of Office		3,943,075	4,268,085	4,153,085	4,580,387

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010-49000	INVESTMENT EARNINGS	450,000	450,000	450,000	687,191
	Total Investment Earnings	450,000	450,000	450,000	687,191
010-49500	SALE OF FIXED ASSETS	5,000	6,000	6,000	4,176
010-49510	MISCELLANEOUS SALES	200	500	500	340
010-49520	ELECTION REIMBURSEMENTS	69,000	95,000	95,000	74,768
010-49550	BINGO	10,000	10,000	10,000	14,758
010-49750	MIXED DRINK TAX	170,000	158,000	158,000	255,263
010-49760	JAIL PHONE COMMISSION	80,000	72,000	72,000	82,038
010-49900	INSURANCE PROCEEDS	10,000	54,572	15,000	50,185
010-49910	UNCLAIMED PROPERTY PROCEEDS	3,000	3,000	3,000	3,182
010-49930	WELLNESS INCENTIVE PAYMENTS	0	0	0	0
010-49950	MISCELLANEOUS REVENUE	20,000	20,000	20,000	29,983
010-49955	CASH OVER/SHORT	0	0	0	(50)
	Total Miscellaneous Revenue	574,200	421,572	382,000	729,520
010-49960	TRANSFER IN/CASH MATCH	600,000	348,000	680,000	100,000
010-49965	TRANSFER IN/CASH MATCH	525,000	970,000	0	0
	Total Other Financing Sources	1,125,000	1,318,000	680,000	100,000
	Total Revenues	43,967,887	44,610,222	43,812,709	42,519,176

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 400: COUNTY JUDGE

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010400-51010	ELECTED OFFICIAL SALARIES	128,802	126,899	126,899	123,721
010400-51030	PERSONNEL SALARIES	109,066	52,463	52,463	55,768
010400-52010	SOCIAL SECURITY TAXES	17,202	12,743	12,743	12,957
010400-52020	GROUP HEALTH INSURANCE	31,300	20,704	20,704	20,172
010400-52030	RETIREMENT	24,032	18,176	18,176	17,156
010400-52031	457 DEFERRED COMP EXPENSE	7,623	3,807	3,807	2,789
010400-52040	UNEMPLOYMENT INSURANCE	136	68	68	80
010400-52050	WORKERS COMPENSATION	552	390	390	388
Total Personnel		318,713	235,250	235,250	233,030
010400-53100	OFFICE SUPPLIES	950	950	950	804
010400-53200	POSTAGE	1,000	1,000	1,000	901
010400-53300	OPERATING EXPENSES	3,000	3,000	3,000	1,456
Total Supplies & Materials		4,950	4,950	4,950	3,161
010400-54030	TRAINING & EDUCATION	12,000	6,000	12,000	10,556
010400-54080	LOCAL TRAVEL	2,500	2,500	2,500	2,028
010400-54200	PRINTING	100	100	100	76
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	14,500	15,000	15,000	14,044
010400-54520	TELEPHONE	3,500	3,000	3,000	3,292
Total Other Charges & Services		32,600	26,600	32,600	29,996
Total		356,263	266,800	272,800	266,187



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2021 Adopted Budget**

DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010401-51010	ELECTED OFFICIAL SALARIES	194,987	192,056	192,056	186,277
010401-52010	SOCIAL SECURITY TAXES	14,104	14,816	14,816	14,335
010401-52020	GROUP HEALTH INSURANCE	25,018	25,267	25,267	24,624
010401-52030	RETIREMENT	19,760	20,769	20,769	19,254
010401-52031	457 DEFERRED COMP EXPENSE	13,066	12,962	12,962	12,573
010401-52050	WORKERS COMPENSATION	454	572	572	551
Total Personnel		<u>267,389</u>	<u>266,442</u>	<u>266,442</u>	<u>257,615</u>
010401-53100	OFFICE SUPPLIES	700	700	700	461
010401-53200	POSTAGE	100	100	100	3
010401-53300	OPERATING EXPENSES	30,000	15,000	30,000	28,085
Total Supplies & Materials		<u>30,800</u>	<u>15,800</u>	<u>30,800</u>	<u>28,549</u>
010401-54000	PROFESSIONAL SERVICES	90,000	90,000	90,000	10,230
010401-54030	TRAINING & EDUCATION	7,500	7,500	7,500	4,040
010401-54070	LAKE RAY ROBERTS EXPENDITURES	1,300	2,577	1,300	0
010401-54490	MISCELLANEOUS	13,000	13,000	13,000	11,137
010401-54520	TELEPHONE	50	250	250	0
010401-54970	CONTINGENCY	100,000	100,000	100,000	0
Total Other Charges & Services		<u>211,850</u>	<u>213,327</u>	<u>212,050</u>	<u>25,407</u>
Total		<u><u>510,039</u></u>	<u><u>495,569</u></u>	<u><u>509,292</u></u>	<u><u>311,571</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 403: COUNTY CLERK

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010403-51010	ELECTED OFFICIAL SALARIES	81,650	80,443	80,443	78,037
010403-51030	PERSONNEL SALARIES	468,463	416,288	449,323	410,326
010403-52010	SOCIAL SECURITY TAXES	39,943	37,827	39,906	36,646
010403-52020	GROUP HEALTH INSURANCE	129,600	130,896	130,896	110,414
010403-52030	RETIREMENT	55,729	51,546	54,907	48,444
010403-52031	457 DEFERRED COMP EXPENSE	12,293	11,269	12,269	11,957
010403-52040	UNEMPLOYMENT INSURANCE	601	572	617	606
010403-52050	WORKERS COMPENSATION	1,295	1,130	1,210	1,081
Total Personnel		<u>789,574</u>	<u>729,971</u>	<u>769,571</u>	<u>697,774</u>
010403-53100	OFFICE SUPPLIES	8,000	10,000	10,000	8,242
010403-53200	POSTAGE	5,000	6,000	6,000	4,944
010403-53300	OPERATING EXPENSES	9,000	9,200	9,200	6,265
010403-53750	SMALL EQUIPMENT	2,000	2,000	2,000	0
Total Supplies & Materials		<u>24,000</u>	<u>27,200</u>	<u>27,200</u>	<u>19,450</u>
010403-54030	TRAINING & EDUCATION	3,600	7,500	7,500	5,653
010403-54080	LOCAL TRAVEL	200	100	100	22
010403-54200	PRINTING	15,000	15,000	15,000	6,669
010403-54520	TELEPHONE	1,000	1,200	1,200	785
010403-54550	REPAIRS & MAINTENANCE	500	1,000	1,000	0
010403-54600	EQUIPMENT RENTAL	8,000	12,000	12,000	10,205
Total Other Charges & Services		<u>28,300</u>	<u>36,800</u>	<u>36,800</u>	<u>23,334</u>
Total		<u><u>841,874</u></u>	<u><u>793,971</u></u>	<u><u>833,571</u></u>	<u><u>740,558</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010405-51030	PERSONNEL SALARIES	463,715	386,482	380,587	368,841
010405-52010	SOCIAL SECURITY TAXES	35,415	28,465	28,014	27,077
010405-52020	GROUP HEALTH INSURANCE	86,400	76,356	76,356	74,500
010405-52030	RETIREMENT	45,044	40,900	40,302	37,334
010405-52031	457 DEFERRED COMP EXPENSE	20,817	17,260	17,260	16,737
010405-52040	UNEMPLOYMENT INSURANCE	614	503	495	538
010405-52050	WORKERS COMPENSATION	1,179	1,037	1,022	971
Total Personnel		<u>653,184</u>	<u>551,003</u>	<u>544,036</u>	<u>525,999</u>
010405-53100	OFFICE SUPPLIES	1,000	1,000	1,000	646
010405-53200	POSTAGE	250	250	250	326
010405-53300	OPERATING EXPENSES	10,000	10,000	10,000	7,745
010405-53750	SMALL EQUIPMENT	195,400	195,400	195,400	183,830
Total Supplies & Materials		<u>206,650</u>	<u>206,650</u>	<u>206,650</u>	<u>192,547</u>
010405-54020	COMPUTER SERVICES	1,023,400	790,333	797,300	693,087
010405-54030	TRAINING & EDUCATION	40,000	25,000	40,000	32,200
010405-54080	LOCAL TRAVEL	6,000	6,000	6,000	3,384
010405-54200	PRINTING	100	100	100	0
010405-54520	TELEPHONE	15,000	18,500	18,500	7,910
010405-54530	LEASED LINES	98,000	98,000	98,000	105,597
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	1,993
Total Other Charges & Services		<u>1,184,500</u>	<u>939,933</u>	<u>961,900</u>	<u>844,170</u>
010405-55200	EQUIPMENT	0	468,466	395,000	183,147
Total Capital Outlay		<u>0</u>	<u>468,466</u>	<u>395,000</u>	<u>183,147</u>
Total		<u><u>2,044,334</u></u>	<u><u>2,166,052</u></u>	<u><u>2,107,586</u></u>	<u><u>1,745,863</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2021 Adopted Budget**

DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010406-51030	PERSONNEL SALARIES	174,695	162,738	162,738	157,594
010406-52010	SOCIAL SECURITY TAXES	12,142	11,719	11,719	11,197
010406-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,929
010406-52030	RETIREMENT	17,221	16,891	16,891	15,593
010406-52031	457 DEFERRED COMP EXPENSE	3,632	3,513	3,513	3,443
010406-52040	UNEMPLOYMENT INSURANCE	218	213	213	228
010406-52050	WORKERS COMPENSATION	395	355	355	347
Total Personnel		240,703	228,153	228,153	220,331
010406-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,294
010406-53200	POSTAGE	1,000	1,000	1,000	502
010406-53300	OPERATING EXPENSES	500	500	500	338
Total Supplies & Materials		3,500	3,500	3,500	3,134
010406-54030	TRAINING & EDUCATION	1,500	1,500	1,500	0
010406-54080	LOCAL TRAVEL	100	100	100	7
010406-54180	ADVERTISING	1,500	1,500	1,500	0
010406-54520	TELEPHONE	400	400	400	324
010406-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	762
Total Other Charges & Services		4,500	4,500	4,500	1,093
Total		248,703	236,153	236,153	224,557

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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010407-53100	OFFICE SUPPLIES	1,000	1,000	1,000	750
010407-53200	POSTAGE	0	200	200	0
010407-53300	OPERATING EXPENSES	200	200	200	562
Total Supplies & Materials		<u>6,200</u>	<u>1,400</u>	<u>1,400</u>	<u>1,312</u>
010407-54000	PROFESSIONAL SERVICES	50,000	46,040	42,500	39,640
010407-54300	LIABILITY & CASUALTY INSURANCE	450,000	450,000	450,000	422,223
010407-54310	BOND PREMIUMS	15,500	15,500	15,500	14,261
010407-54330	APPRAISAL COSTS	822,058	822,058	822,058	733,571
010407-54490	MISCELLANEOUS	6,000	6,000	6,000	6,000
010407-54510	TELEPHONE LINES	35,000	30,000	30,000	31,458
010407-54550	REPAIRS & MAINTENANCE	0	700	700	0
010407-54600	EQUIPMENT RENTAL	16,000	16,000	16,000	14,013
010407-54900	CREDIT CARD PROCESSING FEES	100	100	100	456
Total Other Charges & Services		<u>1,394,658</u>	<u>1,386,398</u>	<u>1,382,858</u>	<u>1,261,622</u>
Total		<u><u>1,400,858</u></u>	<u><u>1,387,798</u></u>	<u><u>1,384,258</u></u>	<u><u>1,262,934</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010410-52020	GROUP HEALTH INSURANCE	0	0	0	(97,082)
010410-52023	RETIREE INSURANCE	310,000	350,000	350,000	362,403
010410-52025	EMPLOYEE ASSISTANCE	12,320	12,600	12,600	13,628
010410-52035	WELLNESS PROGRAM EXPENSES	9,415	0	0	0
010410-52040	UNEMPLOYMENT INSURANCE	10,000	10,000	10,000	(9,109)
010410-52045	AIR AMBULANCE EXPENSE	13,000	3,000	13,000	12,364
010410-52055	DENTAL BENEFITS	0	0	0	750
Total Personnel		354,735	375,600	385,600	265,542
Total		354,735	375,600	385,600	265,542

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 412: WELLNESS COORDINATOR

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010412-51030	PERSONNEL SALARIES	0	0	0	13,803
010412-52010	SOCIAL SECURITY TAXES	0	0	0	925
010412-52020	GROUP HEALTH INSURANCE	0	0	0	3,547
010412-52030	RETIREMENT	0	0	0	1,340
010412-52040	UNEMPLOYMENT INSURANCE	0	0	0	21
010412-52050	WORKERS COMPENSATION	0	0	0	31
Total Personnel		<u>0</u>	<u>0</u>	<u>0</u>	<u>19,668</u>
010412-53100	OFFICE SUPPLIES	0	0	0	1
010412-53200	POSTAGE	0	0	0	0
010412-53300	OPERATING EXPENSES	0	0	0	152
Total Supplies & Materials		<u>0</u>	<u>0</u>	<u>0</u>	<u>153</u>
010412-54030	TRAINING & EDUCATION	0	0	0	0
010412-54080	LOCAL TRAVEL	0	0	0	0
010412-54520	TELEPHONE	0	0	0	538
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>0</u>	<u>538</u>
Total		<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>20,359</u></u>

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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010420-51030	PERSONNEL SALARIES	452,478	445,730	445,730	396,669
010420-52010	SOCIAL SECURITY TAXES	32,874	33,985	33,985	30,171
010420-52020	GROUP HEALTH INSURANCE	75,600	76,356	76,356	63,858
010420-52030	RETIREMENT	45,842	47,489	47,489	40,360
010420-52031	457 DEFERRED COMP EXPENSE	21,709	21,635	21,635	20,176
010420-52040	UNEMPLOYMENT INSURANCE	579	579	579	578
010420-52050	WORKERS COMPENSATION	1,066	971	971	874
Total Personnel		630,148	626,745	626,745	552,686
010420-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,163
010420-53200	POSTAGE	350	350	350	233
010420-53300	OPERATING EXPENSES	2,000	2,000	2,000	1,571
010420-53750	SMALL EQUIPMENT	1,000	5,000	5,000	8,467
Total Supplies & Materials		5,350	9,350	9,350	12,434
010420-54030	TRAINING & EDUCATION	5,000	4,000	7,000	3,454
010420-54080	LOCAL TRAVEL	100	100	100	23
010420-54200	PRINTING	700	700	700	915
010420-54520	TELEPHONE	400	350	350	305
Total Other Charges & Services		6,200	5,150	8,150	4,697
Total		641,698	641,245	644,245	569,817



**GRAYSON COUNTY, TEXAS  
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2021 Adopted Budget**

DEPT 425: COUNTY TREASURER

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010425-51010	ELECTED OFFICIAL SALARIES	81,102	79,843	79,843	77,446
010425-51030	PERSONNEL SALARIES	84,568	81,090	81,090	78,416
010425-52010	SOCIAL SECURITY TAXES	12,577	12,833	12,833	12,320
010425-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,929
010425-52030	RETIREMENT	16,749	17,095	17,095	15,705
010425-52031	457 DEFERRED COMP EXPENSE	6,736	7,608	7,608	6,336
010425-52040	UNEMPLOYMENT INSURANCE	106	106	106	113
010425-52050	WORKERS COMPENSATION	379	350	350	343
Total Personnel		234,617	231,649	231,649	222,608
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	767
010425-53200	POSTAGE	2,500	2,500	2,500	2,538
010425-53300	OPERATING EXPENSES	600	600	600	4
010425-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		5,300	5,300	5,300	3,310
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	5,826
010425-54080	LOCAL TRAVEL	400	500	500	0
010425-54200	PRINTING	750	750	750	0
010425-54490	MISCELLANEOUS	0	0	0	0
010425-54520	TELEPHONE	400	300	300	305
010425-54600	EQUIPMENT RENTAL	1,100	1,100	1,100	976
Total Other Charges & Services		8,150	8,150	8,150	7,107
Total		248,067	245,099	245,099	233,025

**GRAYSON COUNTY, TEXAS  
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2021 Adopted Budget**

DEPT 430: PURCHASING AGENT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010430-51030	PERSONNEL SALARIES	125,242	151,332	160,162	181,185
010430-52010	SOCIAL SECURITY TAXES	9,132	11,239	11,923	14,039
010430-52020	GROUP HEALTH INSURANCE	21,600	29,124	32,724	26,607
010430-52030	RETIREMENT	12,684	15,580	16,475	18,440
010430-52031	457 DEFERRED COMP EXPENSE	0	2,271	2,481	9,280
010430-52040	UNEMPLOYMENT INSURANCE	160	197	208	264
010430-52050	WORKERS COMPENSATION	290	329	349	399
Total Personnel		169,108	210,072	224,322	250,215
010430-53100	OFFICE SUPPLIES	600	600	600	476
010430-53200	POSTAGE	250	300	300	78
010430-53300	OPERATING EXPENSES	1,000	1,000	1,000	748
010430-53750	SMALL EQUIPMENT	1,000	7,000	7,000	349
Total Supplies & Materials		2,850	8,900	8,900	1,651
010430-54030	TRAINING & EDUCATION	4,000	4,000	4,000	968
010430-54080	LOCAL TRAVEL	1,000	1,000	1,000	307
010430-54180	ADVERTISING	2,500	2,500	2,500	1,965
010430-54200	PRINTING	250	300	300	256
010430-54490	MISCELLANEOUS	250	250	250	160
010430-54520	TELEPHONE	1,000	1,500	1,500	1,437
010430-54550	REPAIRS & MAINTENANCE	200	1,060	200	0
010430-54600	EQUIPMENT RENTAL	1,700	1,700	1,700	634
Total Other Charges & Services		10,900	12,310	11,450	5,727
Total		182,858	231,282	244,672	257,593

**GRAYSON COUNTY, TEXAS  
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DEPT 440: TAX COLLECTION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010440-51010	ELECTED OFFICIAL SALARIES	81,102	79,843	79,843	77,435
010440-51030	PERSONNEL SALARIES	404,291	474,903	488,359	463,931
010440-51080	PART-TIME	22,959	19,565	19,565	18,065
010440-52010	SOCIAL SECURITY TAXES	37,669	44,544	45,586	42,541
010440-52020	GROUP HEALTH INSURANCE	102,788	121,842	125,442	118,643
010440-52030	RETIREMENT	51,570	61,540	62,903	57,425
010440-52031	457 DEFERRED COMP EXPENSE	25,336	29,611	29,891	33,607
010440-52040	UNEMPLOYMENT INSURANCE	547	642	659	707
010440-52050	WORKERS COMPENSATION	1,199	1,248	1,280	1,233
Total Personnel		<u>727,461</u>	<u>833,738</u>	<u>853,528</u>	<u>813,588</u>
010440-53100	OFFICE SUPPLIES	4,500	4,500	4,500	3,338
010440-53200	POSTAGE	50,000	50,000	50,000	42,466
010440-53300	OPERATING EXPENSES	4,000	4,998	4,000	2,200
010440-53750	SMALL EQUIPMENT	1,000	3,300	3,300	0
Total Supplies & Materials		<u>59,500</u>	<u>62,798</u>	<u>61,800</u>	<u>48,003</u>
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	5,513
010440-54080	LOCAL TRAVEL	4,000	4,000	4,000	3,414
010440-54200	PRINTING	30,000	30,000	30,000	23,326
010440-54490	MISCELLANEOUS	700	700	700	50
010440-54520	TELEPHONE	2,200	2,200	2,200	1,697
010440-54550	REPAIRS & MAINTENANCE	700	700	700	0
010440-54600	EQUIPMENT RENTAL	2,500	2,500	2,500	2,324
Total Other Charges & Services		<u>47,600</u>	<u>47,600</u>	<u>47,600</u>	<u>36,325</u>
Total		<u><u>834,561</u></u>	<u><u>944,136</u></u>	<u><u>962,928</u></u>	<u><u>897,916</u></u>

**GRAYSON COUNTY, TEXAS  
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2021 Adopted Budget**

DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010445-51030	PERSONNEL SALARIES	437,778	494,607	494,607	475,598
010445-52010	SOCIAL SECURITY TAXES	33,518	36,615	36,615	34,707
010445-52020	GROUP HEALTH INSURANCE	115,912	125,442	125,442	115,497
010445-52030	RETIREMENT	47,842	52,106	52,106	47,833
010445-52031	457 DEFERRED COMP EXPENSE	14,878	17,428	17,428	18,426
010445-52040	UNEMPLOYMENT INSURANCE	604	642	642	692
010445-52050	WORKERS COMPENSATION	1,117	1,078	1,078	1,048
Total Personnel		651,649	727,918	727,918	693,800
010445-53100	OFFICE SUPPLIES	5,000	5,000	5,000	3,804
010445-53200	POSTAGE	10,000	10,000	10,000	10,731
010445-53300	OPERATING EXPENSES	6,500	6,500	6,500	6,720
010445-53750	SMALL EQUIPMENT	0	0	0	2,388
Total Supplies & Materials		21,500	21,500	21,500	23,643
010445-54030	TRAINING & EDUCATION	2,500	2,500	2,500	2,777
010445-54080	LOCAL TRAVEL	4,000	4,000	4,000	2,408
010445-54200	PRINTING	2,000	2,000	2,000	0
010445-54520	TELEPHONE	3,500	3,500	3,500	2,912
010445-54550	REPAIRS & MAINTENANCE	500	500	500	432
010445-54600	EQUIPMENT RENTAL	2,500	2,500	2,500	965
Total Other Charges & Services		15,000	15,000	15,000	9,495
Total		688,149	764,418	764,418	726,937

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010450-51030	PERSONNEL SALARIES	276,071	271,688	271,688	269,507
010450-51080	PART-TIME	58,312	42,119	42,119	47,827
010450-52010	SOCIAL SECURITY TAXES	26,524	25,700	25,700	24,623
010450-52020	GROUP HEALTH INSURANCE	64,800	65,448	65,448	64,188
010450-52030	RETIREMENT	32,315	32,694	32,694	28,984
010450-52031	457 DEFERRED COMP EXPENSE	18,233	17,135	17,135	15,538
010450-52040	UNEMPLOYMENT INSURANCE	458	431	431	463
010450-52050	WORKERS COMPENSATION	9,341	9,601	9,601	8,598
Total Personnel		486,054	464,816	464,816	459,730
010450-53300	OPERATING EXPENSES	2,500	2,500	2,500	2,824
010450-53350	JANITORIAL SUPPLIES	800	800	800	737
010450-53560	GAS & OIL	9,000	9,000	9,000	10,760
010450-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	54,216
010450-53750	SMALL EQUIPMENT	0	1,000	1,000	1,797
Total Supplies & Materials		12,300	13,300	13,300	70,334
010450-54030	TRAINING & EDUCATION	1,000	1,000	1,000	270
010450-54520	TELEPHONE	2,800	2,800	2,800	2,588
010450-54540	UTILITIES	300,000	300,000	300,000	292,057
010450-54550	REPAIRS & MAINTENANCE	140,000	188,500	188,500	103,866
010450-54620	SERVICE CONTRACTS	216,000	216,000	216,000	210,718
Total Other Charges & Services		659,800	708,300	708,300	609,500
010450-55200	EQUIPMENT	9,000	8,600	61,600	0
Total Capital Outlay		69,000	8,600	61,600	0
Total		1,227,154	1,195,016	1,248,016	1,139,564

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 460: ELECTIONS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010460-51030	PERSONNEL SALARIES	139,601	140,469	140,469	134,094
010460-51080	PART-TIME	210,000	210,000	210,000	115,597
010460-52010	SOCIAL SECURITY TAXES	20,260	13,589	13,589	15,827
010460-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,929
010460-52030	RETIREMENT	14,099	14,476	14,476	13,397
010460-52031	457 DEFERRED COMP EXPENSE	5,459	4,397	4,397	4,316
010460-52040	UNEMPLOYMENT INSURANCE	435	452	452	426
010460-52050	WORKERS COMPENSATION	830	757	757	560
Total Personnel		423,084	416,864	416,864	316,145
010460-53100	OFFICE SUPPLIES	5,000	3,500	3,500	2,313
010460-53200	POSTAGE	10,500	35,000	35,000	6,640
010460-53300	OPERATING EXPENSES	10,000	8,000	8,000	7,590
Total Supplies & Materials		25,500	46,500	46,500	16,542
010460-54020	COMPUTER SERVICES	45,000	45,000	45,000	28,058
010460-54030	TRAINING & EDUCATION	4,500	4,500	4,500	3,293
010460-54080	LOCAL TRAVEL	800	800	800	698
010460-54200	PRINTING	20,000	15,000	15,000	6,917
010460-54550	REPAIRS & MAINTENANCE	79,000	29,000	29,000	49,990
010460-54600	EQUIPMENT RENTAL	2,200	1,200	1,200	805
010460-54610	PROPERTY RENTAL	1,350	1,350	1,350	450
Total Other Charges & Services		152,850	96,850	96,850	90,211
Total		601,434	560,214	560,214	422,898

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010465-53300	OPERATING EXPENDITURES	30,000	11,000	11,000	22,311
	Total Supplies & Materials	30,000	11,000	11,000	22,311
	Total	30,000	11,000	11,000	22,311

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010501-51010	ELECTED OFFICIAL SALARIES	189,800	189,800	189,800	154,830
010501-51030	PERSONNEL SALARIES	160,391	158,756	158,756	154,003
010501-51080	PART-TIME	5,175	5,175	5,175	777
010501-52010	SOCIAL SECURITY TAXES	22,847	23,421	23,421	21,971
010501-52020	GROUP HEALTH INSURANCE	43,200	43,632	43,632	42,572
010501-52030	RETIREMENT	35,495	37,261	37,261	31,567
010501-52031	457 DEFERRED COMP EXPENSE	16,480	19,268	19,268	16,712
010501-52040	UNEMPLOYMENT INSURANCE	206	214	214	225
010501-52050	WORKERS COMPENSATION	832	769	769	682
Total Personnel		<u>474,426</u>	<u>478,296</u>	<u>478,296</u>	<u>423,339</u>
010501-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,045
010501-53200	POSTAGE	1,000	1,000	1,000	720
010501-53300	OPERATING EXPENSES	10,000	10,000	10,000	11,555
010501-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		<u>13,000</u>	<u>13,000</u>	<u>13,000</u>	<u>13,320</u>
010501-54030	TRAINING & EDUCATION	1,600	1,600	1,600	1,786
010501-54200	PRINTING	500	500	500	0
010501-54247	INTERPRETERS	5,000	5,000	5,000	5,994
010501-54250	APPOINTED LEGAL COUNSEL	130,000	150,000	150,000	113,966
010501-54260	CIVIL APPOINTMENTS & COSTS	48,000	48,000	48,000	51,250
010501-54270	OTHER CIVIL COURT COSTS	22,500	12,500	22,500	1,240
010501-54520	TELEPHONE	0	600	600	380
Total Other Charges & Services		<u>207,600</u>	<u>218,200</u>	<u>228,200</u>	<u>174,615</u>
Total		<u><u>695,026</u></u>	<u><u>709,496</u></u>	<u><u>719,496</u></u>	<u><u>611,274</u></u>



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010502-51010	ELECTED OFFICIAL SALARIES	189,800	189,800	189,800	154,830
010502-51030	PERSONNEL SALARIES	115,958	114,255	114,255	110,617
010502-51080	PART-TIME	5,175	5,175	5,175	2,888
010502-52010	SOCIAL SECURITY TAXES	19,779	19,957	19,957	18,656
010502-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,928
010502-52030	RETIREMENT	30,997	32,635	32,635	27,342
010502-52031	457 DEFERRED COMP EXPENSE	17,346	16,612	16,612	14,192
010502-52040	UNEMPLOYMENT INSURANCE	154	155	155	164
010502-52050	WORKERS COMPENSATION	739	673	673	591
Total Personnel		412,348	411,986	411,986	361,209
010502-53100	OFFICE SUPPLIES	850	850	850	313
010502-53200	POSTAGE	500	500	500	821
010502-53300	OPERATING EXPENSES	10,000	10,000	10,000	11,089
010502-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		12,350	12,350	12,350	12,224
010502-54030	TRAINING & EDUCATION	1,500	1,500	1,500	65
010502-54200	PRINTING	500	500	500	40
010502-54247	INTERPRETERS	7,500	7,500	7,500	8,145
010502-54250	APPOINTED LEGAL COUNSEL	130,000	150,000	150,000	102,751
010502-54260	CIVIL APPOINTMENTS & COSTS	50,000	50,000	50,000	51,308
Total Other Charges & Services		189,500	209,500	209,500	162,309
Total		614,198	633,836	633,836	535,743

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010505-51030	PERSONNEL SALARIES	231,674	223,339	223,339	206,747
010505-51080	PART-TIME	31,565	31,565	31,565	16,462
010505-52010	SOCIAL SECURITY TAXES	18,812	18,577	18,577	16,137
010505-52020	GROUP HEALTH INSURANCE	43,200	43,632	43,632	42,572
010505-52030	RETIREMENT	22,968	23,259	23,259	22,012
010505-52031	457 DEFERRED COMP EXPENSE	6,255	6,270	6,270	6,044
010505-52040	UNEMPLOYMENT INSURANCE	336	332	332	324
010505-52050	WORKERS COMPENSATION	613	555	555	492
Total Personnel		355,423	347,529	347,529	310,790
010505-53100	OFFICE SUPPLIES	1,500	1,500	1,500	839
010505-53200	POSTAGE	400	400	400	283
010505-53300	OPERATING EXPENSES	14,000	14,000	14,000	12,135
010505-53750	SMALL EQUIPMENT	1,500	1,500	1,500	0
Total Supplies & Materials		17,400	17,400	17,400	13,257
010505-54030	TRAINING & EDUCATION	1,500	1,500	1,500	125
010505-54200	PRINTING	800	800	800	0
010505-54247	INTERPRETERS	15,000	15,000	15,000	12,156
010505-54250	APPOINTED LEGAL COUNSEL	262,000	300,000	300,000	302,128
010505-54260	CIVIL APPOINTMENTS & COSTS	7,000	7,000	7,000	4,078
010505-54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	40
010505-54270	OTHER CIVIL COURT COSTS	7,000	12,000	13,000	0
010505-54280	CPS APPOINTMENTS	100,000	100,000	100,000	67,794
010505-54490	MISCELLANEOUS	2,850	2,850	2,850	2,888
010505-54520	TELEPHONE	50	50	50	0
010505-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	1,691
Total Other Charges & Services		399,200	442,200	443,200	390,900
Total		772,023	807,129	808,129	714,947

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010506-51030	PERSONNEL SALARIES	191,271	180,987	180,987	169,642
010506-52010	SOCIAL SECURITY TAXES	14,181	14,595	14,595	13,899
010506-51080	PART-TIME	8,280	8,280	8,280	7,774
010506-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	29,268
010506-52030	RETIREMENT	18,622	18,990	18,990	17,906
010506-52031	457 DEFERRED COMP EXPENSE	6,417	6,479	6,479	10,075
010506-52040	UNEMPLOYMENT INSURANCE	246	247	247	260
010506-52050	WORKERS COMPENSATION	446	412	412	388
Total Personnel		<u>271,863</u>	<u>262,714</u>	<u>262,714</u>	<u>249,212</u>
010506-53100	OFFICE SUPPLIES	1,000	1,000	1,000	738
010506-53200	POSTAGE	400	400	400	291
010506-53300	OPERATING EXPENSES	2,500	2,500	2,500	1,840
010506-53750	SMALL EQUIPMENT	1,500	1,500	1,500	250
Total Supplies & Materials		<u>5,400</u>	<u>5,400</u>	<u>5,400</u>	<u>3,118</u>
010506-54030	TRAINING & EDUCATION	3,500	3,500	3,500	2,399
010506-54200	PRINTING	500	500	500	0
010506-54247	INTERPRETERS	8,000	10,000	10,000	10,455
010506-54250	APPOINTED LEGAL COUNSEL	210,000	240,000	240,000	258,809
010506-54260	CIVIL APPOINTMENTS & COSTS	6,000	9,000	9,000	3,686
010506-54270	OTHER CIVIL COURT COSTS	4,500	6,500	6,500	0
010506-54280	CPS APPOINTMENTS	73,000	75,000	75,000	90,348
010506-54490	MISCELLANEOUS	2,850	2,850	2,850	2,618
010506-54600	EQUIPMENT RENTAL	750	750	750	588
Total Other Charges & Services		<u>309,100</u>	<u>348,100</u>	<u>348,100</u>	<u>368,904</u>
Total		<u><u>586,363</u></u>	<u><u>616,214</u></u>	<u><u>616,214</u></u>	<u><u>621,233</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010508-51030	PERSONNEL SALARIES	194,018	186,180	186,180	182,550
010508-51080	PART-TIME	5,175	5,175	5,175	2,830
010508-52010	SOCIAL SECURITY TAXES	14,182	15,191	15,191	14,665
010508-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,929
010508-52030	RETIREMENT	19,156	19,971	19,971	18,863
010508-52031	457 DEFERRED COMP EXPENSE	11,279	10,968	10,968	9,949
010508-52040	UNEMPLOYMENT INSURANCE	242	249	249	271
010508-52050	WORKERS COMPENSATION	438	416	416	408
Total Personnel		276,890	270,874	270,874	261,463
010508-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,860
010508-53200	POSTAGE	100	100	100	74
010508-53300	OPERATING EXPENSES	1,200	1,200	1,200	1,574
010508-53750	SMALL EQUIPMENT	5,000	5,000	5,000	3,150
Total Supplies & Materials		8,300	8,300	8,300	6,658
010508-54030	TRAINING & EDUCATION	4,000	4,000	4,000	2,978
010508-54200	PRINTING	600	600	600	86
010508-54247	INTERPRETERS	12,000	12,000	12,000	19,747
010508-54250	APPOINTED LEGAL COUNSEL	218,000	255,000	255,000	249,297
010508-54260	CIVIL APPOINTMENTS & COSTS	5,000	5,000	5,000	2,971
010508-54265	VISITING JUDGES TRAVEL	750	750	750	179
010508-54270	OTHER INDIGENT COURT COSTS	2,000	2,000	2,000	0
010508-54280	CPS APPOINTMENTS	70,000	70,000	70,000	54,202
010508-54490	MISCELLANEOUS	2,850	2,850	2,850	3,331
010508-54520	TELEPHONE	700	700	700	400
010508-54600	EQUIPMENT RENTAL	750	750	750	588
Total Other Charges & Services		316,650	353,650	353,650	333,779
Total		601,840	632,824	632,824	601,900

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010511-51010	ELECTED OFFICIAL SALARIES	75,088	73,918	73,918	71,688
010511-51030	PERSONNEL SALARIES	122,103	120,275	120,275	116,762
010511-52010	SOCIAL SECURITY TAXES	13,535	14,332	14,332	13,876
010511-52020	GROUP HEALTH INSURANCE	43,200	43,632	43,632	42,572
010511-52030	RETIREMENT	19,962	20,177	20,177	18,715
010511-52031	457 DEFERRED COMP EXPENSE	5,035	4,989	4,989	4,839
010511-52040	UNEMPLOYMENT INSURANCE	156	156	156	168
010511-52050	WORKERS COMPENSATION	457	423	423	415
Total Personnel		<u>279,536</u>	<u>277,902</u>	<u>277,902</u>	<u>269,035</u>
010511-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,004
010511-53200	POSTAGE	2,000	2,000	2,000	1,640
010511-53300	OPERATING EXPENSES	500	500	500	464
Total Supplies & Materials		<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>4,109</u>
010511-54000	PROFESSIONAL SERVICES	52,000	52,000	52,000	47,547
010511-54030	TRAINING & EDUCATION	9,600	10,000	10,000	6,082
010511-54080	LOCAL TRAVEL	2,600	2,600	2,600	1,877
010511-54200	PRINTING	200	200	200	0
010511-54520	TELEPHONE	900	500	500	568
010511-54550	REPAIRS & MAINTENANCE	200	200	200	0
010511-54600	EQUIPMENT RENTAL	2,100	2,100	2,100	1,884
Total Other Charges & Services		<u>67,600</u>	<u>67,600</u>	<u>67,600</u>	<u>57,957</u>
Total		<u><u>351,636</u></u>	<u><u>350,002</u></u>	<u><u>350,002</u></u>	<u><u>331,100</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010512-51010	ELECTED OFFICIAL SALARIES	70,061	69,026	69,026	66,703
010512-51030	PERSONNEL SALARIES	83,776	82,536	82,536	79,826
010512-51080	PART-TIME	0	18,720	18,720	16,330
010512-52010	SOCIAL SECURITY TAXES	11,035	12,038	12,038	11,451
010512-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,929
010512-52030	RETIREMENT	15,582	17,500	17,500	15,857
010512-52031	457 DEFERRED COMP EXPENSE	1,287	1,263	1,263	915
010512-52040	UNEMPLOYMENT INSURANCE	107	132	132	139
010512-52050	WORKERS COMPENSATION	357	371	371	359
Total Personnel		214,605	234,310	234,310	223,509
010512-53100	OFFICE SUPPLIES	4,000	4,000	4,000	2,693
010512-53200	POSTAGE	4,000	4,000	4,000	2,329
010512-53300	OPERATING EXPENSES	1,500	1,500	1,500	1,120
Total Supplies & Materials		9,500	9,500	9,500	6,142
010512-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	47,509
010512-54030	TRAINING & EDUCATION	7,500	7,500	7,500	9,788
010512-54080	LOCAL TRAVEL	4,300	4,300	4,300	2,522
010512-54200	PRINTING	800	1,300	1,300	72
010512-54520	TELEPHONE	2,500	2,000	2,000	2,184
010512-54600	EQUIPMENT RENTAL	1,400	1,400	1,400	1,065
Total Other Charges & Services		66,500	66,500	66,500	63,139
Total		290,605	310,310	310,310	292,790

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010513-51010	ELECTED OFFICIAL SALARIES	56,747	55,927	55,927	47,344
010513-51030	PERSONNEL SALARIES	39,909	39,936	39,936	33,130
010513-51080	PART-TIME	20,663	22,015	22,620	16,827
010513-52010	SOCIAL SECURITY TAXES	8,210	8,576	8,626	7,015
010513-52020	GROUP HEALTH INSURANCE	21,600	21,816	21,816	16,854
010513-52030	RETIREMENT	11,861	11,940	12,002	9,735
010513-52031	457 DEFERRED COMP EXPENSE	3,832	0	0	3,267
010513-52040	UNEMPLOYMENT INSURANCE	74	75	76	78
010513-52050	WORKERS COMPENSATION	273	248	250	177
Total Personnel		163,169	160,533	161,253	134,426
010513-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,298
010513-53200	POSTAGE	800	800	800	509
010513-53300	OPERATING EXPENSES	1,000	1,000	1,000	940
Total Supplies & Materials		3,800	3,800	3,800	3,747
010513-54000	PROFESSIONAL SERVICES	40,000	17,000	17,000	41,159
010513-54030	TRAINING & EDUCATION	5,000	5,000	5,000	5,193
010513-54080	LOCAL TRAVEL	5,000	5,000	5,000	3,343
010513-54200	PRINTING	150	150	150	278
010513-54520	TELEPHONE	2,300	1,200	1,200	1,916
010513-54540	UTILITIES	4,700	4,700	4,700	4,180
010513-54600	EQUIPMENT RENTAL	0	1,220	1,220	915
Total Other Charges & Services		57,150	34,270	34,270	56,984
Total		224,119	198,603	199,323	195,157

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010514-51010	ELECTED OFFICIAL SALARIES	57,679	56,827	56,827	55,113
010514-51030	PERSONNEL SALARIES	40,988	40,356	40,356	39,116
010514-51080	PART-TIME	19,001	26,531	37,440	14,852
010514-52010	SOCIAL SECURITY TAXES	8,334	11,622	12,467	7,651
010514-52020	GROUP HEALTH INSURANCE	21,600	21,816	21,816	21,286
010514-52030	RETIREMENT	11,887	12,532	13,637	10,562
010514-52040	UNEMPLOYMENT INSURANCE	76	135	150	78
010514-52050	WORKERS COMPENSATION	273	350	376	240
Total Personnel		159,838	170,169	183,069	148,899
010514-53100	OFFICE SUPPLIES	2,600	2,600	2,600	2,799
010514-53200	POSTAGE	700	800	800	294
010514-53300	OPERATING EXPENSES	800	800	800	585
010514-53750	SMALL EQUIPMENT	600	600	600	505
Total Supplies & Materials		4,700	4,800	4,800	4,183
010514-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	44,029
010514-54030	TRAINING & EDUCATION	5,000	5,000	5,000	3,619
010514-54080	LOCAL TRAVEL	5,000	5,000	5,000	4,753
010514-54200	PRINTING	150	350	350	0
010514-54520	TELEPHONE	2,500	2,200	2,200	2,146
010514-54540	UTILITIES	6,000	6,000	6,000	4,472
010514-54600	EQUIPMENT RENTAL	800	800	800	708
Total Other Charges & Services		44,450	44,350	44,350	59,726
Total		208,988	219,319	232,219	212,808



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010521-51010	ELECTED OFFICIAL SALARIES	54,188	53,338	53,338	51,692
010521-52010	SOCIAL SECURITY TAXES	4,089	4,305	4,305	4,164
010521-52020	GROUP HEALTH INSURANCE	10,800	10,908	10,908	10,643
010521-52030	RETIREMENT	5,481	5,768	5,768	5,343
010521-52031	457 DEFERRED COMP EXPENSE	3,609	3,600	3,600	3,489
010521-52050	WORKERS COMPENSATION	720	747	747	716
Total Personnel		<u>78,887</u>	<u>78,666</u>	<u>78,666</u>	<u>76,048</u>
010521-53100	OFFICE SUPPLIES	2,500	2,500	2,500	575
010521-53300	OPERATING EXPENSES	2,000	2,000	2,000	11
010521-53560	GAS & OIL	4,000	4,000	4,000	1,743
010521-53590	REPAIRS & MAINTENANCE SUPPLIES	2,000	2,000	2,000	842
010521-53750	SMALL EQUIPMENT	0	4,000	4,000	3,868
Total Supplies & Materials		<u>10,500</u>	<u>14,500</u>	<u>14,500</u>	<u>7,039</u>
010521-54520	TELEPHONE	1,000	1,750	1,750	964
Total Other Charges & Services		<u>1,000</u>	<u>1,750</u>	<u>1,750</u>	<u>964</u>
Total		<u><u>90,387</u></u>	<u><u>94,916</u></u>	<u><u>94,916</u></u>	<u><u>84,051</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010522-51010	ELECTED OFFICIAL SALARIES	51,583	50,830	50,830	49,277
010522-52010	SOCIAL SECURITY TAXES	3,533	3,704	3,704	3,569
010522-52020	GROUP HEALTH INSURANCE	10,800	10,908	10,908	10,643
010522-52030	RETIREMENT	5,229	5,497	5,497	5,093
010522-52031	457 DEFERRED COMP EXPENSE	3,438	3,431	3,431	3,326
010522-52050	WORKERS COMPENSATION	686	712	712	683
Total Personnel		<u>75,269</u>	<u>75,082</u>	<u>75,082</u>	<u>72,591</u>
010522-53100	OFFICE SUPPLIES	300	300	300	240
010522-53300	OPERATING EXPENSES	1,000	1,000	1,000	597
010522-53560	GAS & OIL	2,400	2,400	2,400	2,260
010522-53590	REPAIRS & MAINTENANCE SUPPLIES	800	800	800	0
010522-53750	SMALL EQUIPMENT	1,400	1,400	1,400	0
Total Supplies & Materials		<u>5,900</u>	<u>5,900</u>	<u>5,900</u>	<u>3,097</u>
010522-54520	TELEPHONE	500	500	500	80
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>80</u>
010522-55250	VEHICLES	0	31,900	0	39,768
Total Capital Outlay		<u>0</u>	<u>31,900</u>	<u>0</u>	<u>39,768</u>
Total		<u><u>81,669</u></u>	<u><u>113,382</u></u>	<u><u>81,482</u></u>	<u><u>115,536</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010523-51010	ELECTED OFFICIAL SALARIES	49,400	48,683	48,683	47,219
010523-52010	SOCIAL SECURITY TAXES	3,117	3,359	3,359	3,249
010523-52020	GROUP HEALTH INSURANCE	10,800	10,908	10,908	10,643
010523-52030	RETIREMENT	5,009	5,264	5,264	4,896
010523-52031	457 DEFERRED COMP EXPENSE	3,273	3,286	3,286	3,197
010523-52050	WORKERS COMPENSATION	657	682	682	656
Total Personnel		72,256	72,182	72,182	69,861
010523-53100	OFFICE SUPPLIES	150	150	150	93
010523-53300	OPERATING EXPENSES	700	700	700	29
010523-53400	UNIFORMS	200	200	200	150
010523-53560	GAS & OIL	1,000	1,000	1,000	678
010523-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	676
010523-53585	VEHICLE MAINTENANCE	950	950	950	1,943
010523-53750	SMALL EQUIPMENT	0	3,650	3,650	0
Total Supplies & Materials		3,000	6,650	6,650	3,569
010523-54520	TELEPHONE	750	600	600	541
Total Other Charges & Services		750	600	600	541
Total		76,006	79,432	79,432	73,971

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010524-51010	ELECTED OFFICIAL SALARIES	49,160	48,443	48,443	46,978
010524-52010	SOCIAL SECURITY TAXES	3,062	3,302	3,302	3,168
010524-52020	GROUP HEALTH INSURANCE	10,800	10,908	10,908	10,641
010524-52030	RETIREMENT	4,984	5,238	5,238	4,856
010524-52031	457 DEFERRED COMP EXPENSE	3,273	3,270	3,270	3,171
010524-52050	WORKERS COMPENSATION	654	678	678	651
Total Personnel		<u>71,933</u>	<u>71,839</u>	<u>71,839</u>	<u>69,465</u>
010524-53100	OFFICE SUPPLIES	300	300	300	0
010524-53300	OPERATING EXPENSES	2,000	2,000	2,000	2,798
010524-53560	GAS & OIL	3,000	3,000	3,000	2,296
010524-53590	REPAIRS & MAINTENANCE SUPPLIES	975	800	800	1,328
010524-53750	SMALL EQUIPMENT	0	1,800	1,800	0
Total Supplies & Materials		<u>6,275</u>	<u>7,900</u>	<u>7,900</u>	<u>6,422</u>
010524-54520	TELEPHONE	1,000	1,175	1,175	608
Total Other Charges & Services		<u>1,000</u>	<u>1,175</u>	<u>1,175</u>	<u>608</u>
Total		<u><u>79,208</u></u>	<u><u>80,914</u></u>	<u><u>80,914</u></u>	<u><u>76,495</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010530-51010	ELECTED OFFICIAL SALARIES	81,162	79,963	79,963	77,572
010530-51030	PERSONNEL SALARIES	443,326	462,476	477,909	454,633
010530-51080	PART-TIME	22,653	22,314	22,314	17,975
010530-52010	SOCIAL SECURITY TAXES	39,179	42,296	43,490	41,506
010530-52020	GROUP HEALTH INSURANCE	113,245	130,896	130,896	125,054
010530-52030	RETIREMENT	53,287	59,414	60,977	55,285
010530-52031	457 DEFERRED COMP EXPENSE	19,350	20,559	20,833	20,784
010530-52040	UNEMPLOYMENT INSURANCE	569	631	651	688
010530-52050	WORKERS COMPENSATION	1,237	1,228	1,264	1,212
Total Personnel		774,008	819,777	838,297	794,709
010530-53100	OFFICE SUPPLIES	6,500	6,500	6,500	6,088
010530-53200	POSTAGE	40,000	30,000	30,000	35,071
010530-53300	OPERATING EXPENSES	6,000	6,000	6,000	6,085
010530-53360	PASSPORT SUPPLY EXPENSES	7,500	8,000	8,000	2,839
010530-53750	SMALL EQUIPMENT	3,000	3,000	3,000	0
Total Supplies & Materials		63,000	53,500	53,500	50,082
010530-54030	TRAINING & EDUCATION	8,600	6,600	6,600	8,536
010530-54080	LOCAL TRAVEL	250	250	250	121
010530-54200	PRINTING	2,000	3,000	3,000	953
010530-54285	JURY COSTS	90,000	75,000	100,000	105,821
010530-54520	TELEPHONE	1,000	1,000	1,000	1,617
010530-54550	REPAIRS & MAINTENANCE	1,500	2,000	2,000	0
010530-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	2,682
Total Other Charges & Services		106,350	90,850	115,850	119,730
Total		943,358	964,127	1,007,647	964,521

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010535-51030	PERSONNEL SALARIES	130,531	128,943	128,943	117,266
010535-51080	PART-TIME	0	5,954	16,309	5,224
010535-52010	SOCIAL SECURITY TAXES	9,372	10,140	10,933	9,129
010535-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	30,155
010535-52030	RETIREMENT	13,223	14,222	15,271	12,194
010535-52031	457 DEFERRED COMP EXPENSE	5,507	1,288	1,288	3,430
010535-52040	UNEMPLOYMENT INSURANCE	167	175	188	178
010535-52050	WORKERS COMPENSATION	302	295	317	270
Total Personnel		191,502	193,741	205,973	177,847
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,250
010535-53200	POSTAGE	3,000	3,000	3,000	3,146
010535-53300	OPERATING EXPENSES	2,901	500	500	562
010535-53400	UNIFORMS	500	500	500	210
010535-53750	SMALL EQUIPMENT	2,520	0	0	0
Total Supplies & Materials		11,921	7,000	7,000	6,167
010535-54030	TRAINING & EDUCATION	4,500	4,500	4,500	2,727
010535-54200	PRINTING	1,500	1,500	1,500	1,455
Total Other Charges & Services		6,000	6,000	6,000	4,182
Total		209,423	206,741	218,973	188,196

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010540-51010	ELECTED OFFICIAL SALARIES	18,040	18,040	18,040	18,103
010540-51030	PERSONNEL SALARIES	2,119,736	2,068,695	2,042,372	1,941,360
010540-51080	PART-TIME	50,121	120,072	188,555	164,573
010540-52010	SOCIAL SECURITY TAXES	155,673	166,847	169,682	162,271
010540-52020	GROUP HEALTH INSURANCE	310,912	320,641	314,224	300,299
010540-52030	RETIREMENT	216,383	239,520	237,197	206,747
010540-52031	457 DEFERRED COMP EXPENSE	85,244	88,635	89,610	80,081
010540-52040	UNEMPLOYMENT INSURANCE	2,748	2,856	2,901	3,113
010540-52050	WORKERS COMPENSATION	2,656	7,760	7,835	7,503
Total Personnel		2,961,513	3,033,066	3,070,416	2,884,051
010540-53100	OFFICE SUPPLIES	14,000	14,000	14,000	14,496
010540-53200	POSTAGE	5,000	5,000	5,000	3,064
010540-53300	OPERATING EXPENSES	40,000	40,000	40,000	36,766
010540-53560	GAS & OIL	4,000	8,000	8,000	6,570
010540-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	948
010540-53585	VEHICLE MAINTENANCE	3,000	3,000	3,000	1,636
010540-53590	REPAIR & MAINTENANCE SUPPLIES	2,000	2,000	2,000	0
010540-53750	SMALL EQUIPMENT	0	1,800	1,800	2,328
Total Supplies & Materials		68,000	73,800	73,800	65,808

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010540-54030	TRAINING & EDUCATION	21,000	21,000	21,000	22,165
010540-54200	PRINTING	4,000	4,000	4,000	2,812
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	28,800	33,800	28,104
010540-54270	OTHER COURT COSTS	26,000	16,000	26,000	0
010540-54490	MISCELLANEOUS	500	500	500	308
010540-54520	TELEPHONE	2,800	2,800	2,800	3,495
010540-54550	REPAIRS & MAINTENANCE	500	500	500	0
010540-54600	EQUIPMENT RENTAL	7,000	7,000	7,000	7,614
Total Other Charges & Services		<u>95,600</u>	<u>80,600</u>	<u>95,600</u>	<u>64,655</u>
Total		<u><u>3,125,113</u></u>	<u><u>3,187,466</u></u>	<u><u>3,239,816</u></u>	<u><u>3,014,514</u></u>



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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010545-54675	JUVENILE PROBATION FUNDING	1,520,661	1,511,295	1,561,295	1,623,032
	Total Other Charges & Services	<u>1,520,661</u>	<u>1,511,295</u>	<u>1,561,295</u>	<u>1,623,032</u>
	Total	<u><u>1,520,661</u></u>	<u><u>1,511,295</u></u>	<u><u>1,561,295</u></u>	<u><u>1,623,032</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010550-51010	ELECTED OFFICIAL SALARIES	101,074	99,280	99,280	96,376
010550-51030	PERSONNEL SALARIES	3,323,086	3,158,752	3,181,236	3,020,458
010550-51060	OVERTIME	35,000	35,000	35,000	24,695
010550-51080	PART-TIME	51,439	41,363	41,363	59,518
010550-52010	SOCIAL SECURITY TAXES	245,765	245,311	247,030	239,630
010550-52020	GROUP HEALTH INSURANCE	578,304	573,572	578,124	520,827
010550-52030	RETIREMENT	346,851	345,863	348,141	323,882
010550-52031	457 DEFERRED COMP EXPENSE	95,667	102,874	105,091	107,341
010550-52040	UNEMPLOYMENT INSURANCE	4,301	4,158	4,188	4,564
010550-52050	WORKERS COMPENSATION	43,395	44,194	44,609	42,951
Total Personnel		4,824,882	4,650,367	4,684,062	4,440,241
010550-53100	OFFICE SUPPLIES	11,500	11,500	11,500	11,618
010550-53200	POSTAGE	3,200	3,200	3,200	3,002
010550-53300	OPERATING EXPENSES	82,920	88,751	70,420	87,566
010550-53400	UNIFORMS	43,059	58,948	43,250	37,442
010550-53410	AMMUNITION	37,000	39,095	37,000	44,750
010550-53560	GAS & OIL	175,000	175,000	175,000	184,820
010550-53585	VEHICLE MAINTENANCE	105,000	106,890	105,000	118,119
010550-53750	SMALL EQUIPMENT	12,435	8,751	4,775	52,221
010550-53800	VEHICLE ACCESSORIES	82,560	81,000	81,000	25,699
Total Supplies & Materials		552,674	573,135	531,145	565,236
010550-54030	TRAINING & EDUCATION	70,000	65,000	65,000	64,703
010550-54200	PRINTING	2,500	2,500	2,500	1,719
010550-54520	TELEPHONE	86,000	75,800	75,800	80,102
010550-54540	UTILITIES	5,200	5,200	5,200	5,310

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010550-54550	REPAIRS & MAINTENANCE	10,000	12,549	10,000	6,508
010550-54600	EQUIPMENT RENTAL	50,235	50,235	50,235	44,664
010550-54610	PROPERTY RENTAL	725	725	725	607
Total Other Charges & Services		224,660	212,009	209,460	203,614
010550-55200	EQUIPMENT	14,585	13,300	13,300	57,959
010550-55250	VEHICLES	249,320	217,000	217,000	102,027
010550-55350	COMMUNICATIONS EQUIPMENT	0	5,935	5,100	25,648
010550-55400	GUNS	0	0	0	14,213
Total Capital Outlay		263,905	236,235	235,400	199,847
Total		5,866,121	5,671,746	5,660,067	5,408,938

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 555: DEPARTMENT OF PUBLIC SAFETY

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010555-51030	PERSONNEL SALARIES	0	6,077	42,520	41,218
010555-52010	SOCIAL SECURITY TAXES	0	480	3,355	3,242
010555-52020	GROUP HEALTH INSURANCE	0	1,821	10,908	10,643
010555-52030	RETIREMENT	0	627	4,598	4,260
010555-52031	457 DEFERRED COMP EXPENSE	0	410	2,870	2,782
010555-52040	UNEMPLOYMENT INSURANCE	0	9	55	60
010555-52050	WORKERS COMPENSATION	0	13	93	91
Total Personnel		0	9,437	64,399	62,298
010555-53200	POSTAGE	0	882	882	802
010555-53300	OPERATING EXPENSES	0	378	1,600	1,631
Total Supplies & Materials		0	1,260	2,482	2,432
Total		0	10,697	66,881	64,730

**GRAYSON COUNTY, TEXAS  
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DEPT 560: FIRE PROTECTION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010560-51030	SALARIES	335,992	320,226	331,289	308,781
010560-51080	PART-TIME	32,000	31,050	31,050	34,378
010560-52010	SOCIAL SECURITY TAXES	27,685	25,724	26,581	25,443
010560-52020	GROUP HEALTH INSURANCE	64,800	65,448	65,448	62,085
010560-52030	RETIREMENT	37,114	36,108	37,229	34,007
010560-52031	457 DEFERRED COMP EXPENSE	11,688	5,184	5,184	7,499
010560-52040	UNEMPLOYMENT INSURANCE	462	455	470	498
010560-52050	WORKERS COMPENSATION	7,277	6,065	6,284	5,723
Total Personnel		517,018	490,260	503,535	478,413
010560-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,432
010560-53200	POSTAGE	25	25	25	0
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	6,131
010560-53350	JANITORIAL SUPPLIES	800	800	800	596
010560-53400	UNIFORMS	3,200	3,200	3,200	2,211
010560-53430	CHEMICAL SUPPLIES	10,000	20,000	20,000	15,138
010560-53450	MEDICAL SUPPLIES	2,000	3,000	3,000	1,969
010560-53560	GAS, OIL, ETC.	3,000	3,000	3,000	5,247
010560-53585	VEHICLE MAINTENANCE	8,000	8,000	8,000	3,184
Total Supplies & Materials		48,025	47,025	47,025	38,997
010560-54030	TRAINING & EDUCATION	10,000	15,000	15,000	14,956
010560-54080	LOCAL TRAVEL	150	150	150	0
010560-54220	DUES AND PUBLICATIONS	800	800	800	150
010560-54340	CONTRACT SERVICES	5,000	882	882	900

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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010560-54520	TELEPHONE	2,500	1,500	1,500	1,558
010560-54540	UTILITIES	8,500	8,500	8,500	8,084
010560-54552	BUILDING REPAIRS	0	1,000	1,000	419
010560-54560	PPE MAINTENANCE AND REPLACEMENT	15,000	16,305	15,000	10,691
	Total Other Charges & Services	<u>41,950</u>	<u>44,137</u>	<u>42,832</u>	<u>36,757</u>
010560-55200	EQUIPMENT	14,000	15,000	15,000	14,422
	Total Capital Outlay	<u>14,000</u>	<u>15,000</u>	<u>15,000</u>	<u>14,422</u>
Total		<u><u>620,993</u></u>	<u><u>596,422</u></u>	<u><u>608,392</u></u>	<u><u>568,588</u></u>

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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010565-51030	SALARIES	585,122	601,622	564,414	569,992
010565-51080	PART-TIME	0	13,805	53,405	29,853
010565-52010	SOCIAL SECURITY TAXES	42,954	45,389	45,242	44,004
010565-52020	GROUP HEALTH INSURANCE	129,600	132,723	119,988	114,411
010565-52030	RETIREMENT	58,944	63,193	63,435	58,810
010565-52031	457 DEFERRED COMP EXPENSE	5,512	6,594	8,399	7,010
010565-52040	UNEMPLOYMENT INSURANCE	755	799	802	868
010565-52050	WORKERS COMPENSATION	1,370	1,621	1,626	1,430
Total Personnel		<u>824,257</u>	<u>865,746</u>	<u>857,311</u>	<u>826,377</u>
010565-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,292
010565-53200	POSTAGE	100	100	100	0
010565-53300	OPERATING EXPENSES	1,500	1,500	1,500	860
010565-53400	UNIFORMS	2,000	2,000	2,000	2,111
010565-53750	SMALL EQUIPMENT	0	500	500	1,152
Total Supplies & Materials		<u>6,600</u>	<u>7,100</u>	<u>7,100</u>	<u>6,415</u>
010565-54030	TRAINING & EDUCATION	9,000	9,000	9,000	7,639
010565-54200	PRINTING	250	250	250	0
010565-54520	TELEPHONE	1,600	1,680	1,680	964
010565-54530	LEASED LINES	38,874	38,874	38,874	37,259
010565-54550	REPAIRS & MAINTENANCE	17,160	29,804	17,160	245
010565-54600	EQUIPMENT RENTAL	2,265	2,265	2,265	609
010565-54610	PROPERTY RENTAL	2,425	2,425	2,425	1,200
Total Other Charges & Services		<u>71,574</u>	<u>84,298</u>	<u>71,654</u>	<u>47,916</u>
010565-55200	EQUIPMENT	11,471	0	0	0
Total Capital Outlay		<u>11,471</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>913,902</u></u>	<u><u>957,144</u></u>	<u><u>936,065</u></u>	<u><u>880,709</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 575: COUNTY JAIL

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010575-51030	PERSONNEL SALARIES	5,651,225	5,461,137	5,492,306	5,357,490
010575-51080	PART-TIME	79,534	74,504	74,504	53,303
010575-52010	SOCIAL SECURITY TAXES	412,480	415,225	417,610	403,948
010575-52020	GROUP HEALTH INSURANCE	1,209,251	1,209,871	1,221,696	1,000,446
010575-52030	RETIREMENT	571,629	573,588	576,745	534,429
010575-52031	457 DEFERRED COMP EXPENSE	90,945	103,909	101,692	103,898
010575-52040	UNEMPLOYMENT INSURANCE	7,297	7,225	7,265	7,836
010575-52050	WORKERS COMPENSATION	74,661	78,511	78,225	74,950
Total Personnel		8,097,022	7,923,970	7,970,043	7,536,299
010575-53100	OFFICE SUPPLIES	18,500	18,500	18,500	19,969
010575-53200	POSTAGE	3,000	4,320	4,320	2,719
010575-53300	OPERATING EXPENSES	20,000	18,500	18,500	14,657
010575-53350	JANITORIAL SUPPLIES	65,000	65,084	65,000	64,600
010575-53400	UNIFORMS	55,000	54,014	53,368	38,503
010575-53560	GAS & OIL	25,000	25,000	25,000	18,593
010575-53585	VEHICLE MAINTENANCE	15,000	13,782	8,000	13,450
010575-53590	REPAIRS & MAINTENANCE SUPPLIES	47,500	47,500	47,500	43,070
010575-53660	EMPLOYEE MEDICAL	6,000	6,000	6,000	6,433
010575-53680	GROCERIES	688,500	688,500	688,500	711,571
010575-53690	KITCHEN SUPPLIES	7,500	7,500	7,500	7,364
010575-53750	SMALL EQUIPMENT	7,950	55,196	55,196	32,532
Total Supplies & Materials		958,950	1,003,896	997,384	973,461
010575-54000	PROFESSIONAL SERVICES	0	0	0	209
010575-54030	TRAINING & EDUCATION	50,600	45,600	45,600	45,000
010575-54050	INMATE HOUSING	5,000	5,000	5,000	0



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GENERAL FUND  
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DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010575-54100	PRISONER TRANSPORT	54,000	54,000	54,000	67,398
010575-54200	PRINTING	500	1,500	1,500	611
010575-54520	TELEPHONE	8,500	3,700	3,700	3,072
010575-54540	UTILITIES	150,000	150,000	150,000	154,791
010575-54550	REPAIRS & MAINTENANCE	61,000	61,000	61,000	59,120
010575-54560	LIFE SYSTEM EQUIPMENT	13,000	12,790	12,790	8,353
010575-54600	EQUIPMENT RENTAL	4,800	4,800	4,800	4,678
010575-54610	PROPERTY RENTAL	4,030	3,213	3,213	3,840
Total Other Charges & Services		<u>351,430</u>	<u>341,603</u>	<u>341,603</u>	<u>347,073</u>
010575-55200	EQUIPMENT	45,800	68,881	68,881	70,600
010575-55250	VEHICLES	0	53,490	53,490	0
010575-55260	VEHICLE ACCESSORIES	0	18,063	18,063	0
Total Capital Outlay		<u>45,800</u>	<u>140,434</u>	<u>140,434</u>	<u>70,600</u>
Total		<u><u>9,453,202</u></u>	<u><u>9,409,903</u></u>	<u><u>9,449,464</u></u>	<u><u>8,927,433</u></u>

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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010580-51030	PERSONNEL SALARIES	490,891	497,934	497,934	483,171
010580-51080	PART-TIME	116,000	121,000	168,000	115,589
010580-52010	SOCIAL SECURITY TAXES	44,407	45,974	49,611	43,785
010580-52020	GROUP HEALTH INSURANCE	108,768	109,447	109,447	96,831
010580-52030	RETIREMENT	61,220	63,187	67,734	58,393
010580-52031	457 DEFERRED COMP EXPENSE	11,627	2,749	2,749	4,284
010580-52040	UNEMPLOYMENT INSURANCE	776	790	851	866
010580-52050	WORKERS COMPENSATION	8,169	7,721	8,346	7,990
Total Personnel		841,858	848,802	904,672	810,911
010580-53100	OFFICE SUPPLIES	3,200	2,500	2,500	2,556
010580-53200	POSTAGE	100	100	100	0
010580-53300	OPERATING EXPENSES	2,200	2,200	2,200	1,463
010580-53350	JANITORIAL SUPPLIES	200	200	200	0
010580-53750	SMALL EQUIPMENT	0	1,800	1,800	1,002
Total Supplies & Materials		5,700	6,800	6,800	5,021
010580-54030	TRAINING & EDUCATION	5,000	3,000	3,000	886
010580-54080	LOCAL TRAVEL	750	750	750	185
010580-54300	LIABILITY INSURANCE	39,000	34,500	34,500	29,247
010580-54360	HOSPITAL SERVICES	2,000	2,000	2,000	0
010580-54380	PHYSICIANS SERVICES	47,000	45,000	45,000	41,585
010580-54400	MENTAL HEALTH SERVICES	8,000	8,000	8,000	5,718
010580-54410	LAB & X-RAY SERVICES	2,200	800	800	211
010580-54415	PRESCRIPTION MEDICATIONS	16,000	16,000	16,000	13,244
010580-54420	MEDICAL SUPPLIES	11,500	11,000	11,000	10,253
010580-54435	DENTAL	30,000	19,000	19,000	14,365
010580-54520	TELEPHONE	800	800	800	573
010580-54600	EQUIPMENT RENTAL	1,800	2,100	2,100	1,186
Total Other Charges & Services		164,050	142,950	142,950	117,452
Total		1,011,608	998,552	1,054,422	933,383

**GRAYSON COUNTY, TEXAS  
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DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010606-51030	PERSONNEL SALARIES	110,222	109,423	109,423	106,066
010606-51080	PART-TIME	23,784	22,041	23,439	22,336
010606-52010	SOCIAL SECURITY TAXES	9,679	9,308	9,398	9,029
010606-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	31,929
010606-52030	RETIREMENT	13,538	13,475	13,620	12,579
010606-52031	457 DEFERRED COMP EXPENSE	1,606	1,582	1,582	1,508
010606-52040	UNEMPLOYMENT INSURANCE	170	170	172	186
010606-52050	WORKERS COMPENSATION	285	288	328	309
Total Personnel		<u>191,684</u>	<u>189,011</u>	<u>190,686</u>	<u>183,941</u>
010606-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,773
010606-53200	POSTAGE	3,000	3,000	3,000	1,829
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	1,704
010606-53750	SMALL EQUIPMENT	300	1,500	1,500	0
Total Supplies & Materials		<u>7,300</u>	<u>8,500</u>	<u>8,500</u>	<u>6,306</u>
010606-54000	PROFESSIONAL SERVICES	42,000	42,000	42,000	37,491
010606-54030	TRAINING & EDUCATION	5,000	2,500	2,500	1,600
010606-54080	LOCAL TRAVEL	50	50	50	0
010606-54200	PRINTING	500	500	500	0
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,600,000	1,512,519	2,200,000	2,124,726
010606-54600	EQUIPMENT RENTAL	2,800	2,800	2,800	1,996
Total Other Charges & Services		<u>1,650,350</u>	<u>1,560,369</u>	<u>2,247,850</u>	<u>2,165,813</u>
Total		<u><u>1,849,334</u></u>	<u><u>1,757,880</u></u>	<u><u>2,447,036</u></u>	<u><u>2,356,060</u></u>

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DEPT 607: HEALTH DEPT ADMINISTRATION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010607-51030	PERSONNEL SALARIES	86,284	91,203	91,203	85,229
010607-52010	SOCIAL SECURITY TAXES	6,350	7,876	7,876	6,465
010607-52020	GROUP HEALTH INSURANCE	16,634	15,812	15,812	15,092
010607-52030	RETIREMENT	8,714	9,974	9,974	8,707
010607-52031	457 DEFERRED COMP EXPENSE	3,619	5,197	5,197	4,684
010607-52040	UNEMPLOYMENT INSURANCE	108	134	134	125
010607-52050	WORKERS COMPENSATION	224	258	258	205
Total Personnel		121,933	130,454	130,454	120,507
010607-53100	OFFICE SUPPLIES	2,500	2,500	2,500	2,134
010607-53200	POSTAGE	75	75	75	240
010607-53300	OPERATING EXPENSES	1,500	2,000	2,000	271
010607-53350	JANITORIAL SUPPLIES	600	600	600	418
Total Supplies & Materials		4,675	5,175	5,175	3,062
010607-54030	TRAINING & EDUCATION	6,500	5,000	5,000	3,957
010607-54080	LOCAL TRAVEL	850	1,100	1,100	528
010607-54180	ADVERTISING	500	500	500	65
010607-54220	DUES & PUBLICATIONS	3,250	3,000	3,000	2,500
010607-54520	TELEPHONE	1,500	1,500	1,500	1,111
010607-54540	UTILITIES	500	500	500	408
010607-54600	EQUIPMENT RENTAL	250	250	250	65
Total Other Charges & Services		13,350	11,850	11,850	8,632
Total		139,958	147,479	147,479	132,201

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

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010610-54850	AMBULANCE CONTRACTS	962,715	962,715	962,715	962,715
010610-54860	FIRE FIGHTING CONTRACTS	472,732	472,732	472,732	472,730
Total Other Charges & Services		1,435,447	1,435,447	1,435,447	1,435,445
Total		1,435,447	1,435,447	1,435,447	1,435,445

**GRAYSON COUNTY, TEXAS  
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DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010615-51030	PERSONNEL SALARIES	147,971	148,385	148,385	129,893
010615-51080	PART-TIME	26,617	26,220	26,220	15,538
010615-52010	SOCIAL SECURITY TAXES	12,120	13,618	13,618	11,333
010615-52020	GROUP HEALTH INSURANCE	21,600	21,816	21,816	17,738
010615-52030	RETIREMENT	16,644	18,430	18,430	14,633
010615-52031	457 DEFERRED COMP EXPENSE	5,966	5,923	5,923	5,748
010615-52040	UNEMPLOYMENT INSURANCE	208	227	227	210
010615-52050	WORKERS COMPENSATION	979	379	379	319
Total Personnel		232,105	234,998	234,998	195,414
010615-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,580
010615-53200	POSTAGE	750	750	750	71
010615-53300	OPERATING EXPENSES	16,500	16,500	16,500	15,874
010615-53310	EOC OPERATING	5,000	5,000	5,000	3,235
010615-53560	GAS & OIL	2,000	2,000	2,000	1,721
010615-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	536
010615-53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	0
010615-53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
Total Supplies & Materials		33,750	33,750	33,750	24,016
010615-54030	TRAINING & EDUCATION	8,000	8,000	8,000	5,559
010615-54035	EMC TRAVEL	6,000	6,000	6,000	721
010615-54080	LOCAL TRAVEL	2,400	2,400	2,400	791
010615-54200	PRINTING	1,500	1,500	1,500	69
010615-54520	TELEPHONE	9,000	9,000	9,000	9,816
010615-54875	INTERLOCAL PROJECTS	53,625	53,625	53,625	48,625
Total Other Charges & Services		80,525	80,525	80,525	65,581
Total		346,380	349,273	349,273	285,011

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DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010620-51030	PERSONNEL SALARIES	55,323	48,982	48,982	53,232
010620-51080	PART-TIME	34,485	20,658	24,427	29,289
010620-52010	SOCIAL SECURITY TAXES	6,838	5,126	5,418	6,089
010620-52020	GROUP HEALTH INSURANCE	12,877	11,877	11,877	12,413
010620-52030	RETIREMENT	9,049	7,476	7,476	8,059
010620-52031	457 DEFERRED COMP EXPENSE	445	312	312	709
010620-52040	UNEMPLOYMENT INSURANCE	113	91	96	119
010620-52050	WORKERS COMPENSATION	3,122	2,612	2,621	2,603
Total Personnel		122,252	97,134	101,209	112,511
010620-53100	OFFICE SUPPLIES	400	500	500	195
010620-53200	POSTAGE	200	200	200	0
010620-53300	OPERATING EXPENSES	3,000	3,000	3,000	1,067
010620-53350	JANITORIAL SUPPLIES	500	500	500	407
010620-53560	GAS & OIL	4,000	4,000	4,000	2,750
010620-53570	TIRES, BATTERIES & ACCESSORIES	300	300	300	0
010620-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	677
010620-53590	REPAIRS & MAINTENANCE SUPPLIES	2,000	2,000	2,000	1,769
010620-53750	SMALL EQUIPMENT	0	4,200	4,200	406
Total Supplies & Materials		11,400	15,700	15,700	7,270
010620-54030	TRAINING & EDUCATION	2,500	2,000	2,000	1,615
010620-54520	TELEPHONE	1,500	2,100	2,100	1,242
010620-54540	UTILITIES	400	400	400	334
010620-54880	CITY POUND SERVICES	40,000	40,000	40,000	31,750
Total Other Charges & Services		44,400	44,500	44,500	34,941
Total		178,052	157,334	161,409	154,722

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DEPT 625: HUMAN SERVICES

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010625-54650	INDIGENT BURIALS	35,000	35,000	35,000	24,800
	Total Other Charges & Services	35,000	35,000	35,000	24,800
	Total	35,000	35,000	35,000	24,800



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DEPT 630: VETERANS SERVICES

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010630-51030	PERSONNEL SALARIES	61,310	60,362	60,362	58,518
010630-51080	PART-TIME	18,899	15,300	15,300	14,454
010630-52010	SOCIAL SECURITY TAXES	5,993	5,958	5,958	5,736
010630-52020	GROUP HEALTH INSURANCE	10,800	10,908	10,908	10,643
010630-52030	RETIREMENT	8,100	8,077	8,077	7,448
010630-52031	457 DEFERRED COMP EXPENSE	4,661	4,074	4,074	3,950
010630-52040	UNEMPLOYMENT INSURANCE	102	99	99	107
010630-52050	WORKERS COMPENSATION	186	164	164	161
Total Personnel		<u>110,051</u>	<u>104,942</u>	<u>104,942</u>	<u>101,016</u>
010630-53100	OFFICE SUPPLIES	1,500	1,200	1,200	260
010630-53200	POSTAGE	400	300	300	139
010630-53300	OPERATING EXPENSES	1,000	1,000	1,000	0
010630-53750	SMALL EQUIPMENT	0	1,000	1,000	0
Total Supplies & Materials		<u>2,900</u>	<u>3,500</u>	<u>3,500</u>	<u>399</u>
010630-54030	TRAINING & EDUCATION	2,000	2,000	2,000	523
010630-54080	LOCAL TRAVEL	1,200	1,200	1,200	0
010630-54200	PRINTING	600	600	600	38
010630-54520	TELEPHONE	1,500	2,000	2,000	1,262
010630-54600	EQUIPMENT RENTAL	1,400	1,400	1,400	941
Total Other Charges & Services		<u>6,700</u>	<u>7,200</u>	<u>7,200</u>	<u>2,764</u>
Total		<u><u>119,651</u></u>	<u><u>115,642</u></u>	<u><u>115,642</u></u>	<u><u>104,178</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 660: PARKS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010660-53300	OPERATING EXPENSES	200	200	200	48
010660-53590	REPAIRS & MAINTENANCE SUPPLIES	1,000	1,000	1,000	0
	Total Supplies & Materials	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>48</u>
010660-54490	MISCELLANEOUS	0	100	100	0
010660-54520	TELEPHONE	900	850	850	784
010660-54540	UTILITIES	40,000	40,000	40,000	34,377
010660-54620	SERVICE CONTRACTS	900	0	0	900
	Total Other Charges & Services	<u>41,800</u>	<u>40,950</u>	<u>40,950</u>	<u>36,062</u>
	Total	<u><u>43,000</u></u>	<u><u>42,150</u></u>	<u><u>42,150</u></u>	<u><u>36,110</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010665-51030	PERSONNEL SALARIES	79,366	93,512	104,212	67,524
010665-51080	PART-TIME	10,556	9,532	10,532	19,358
010665-52010	SOCIAL SECURITY TAXES	6,878	8,051	8,801	6,655
010665-52020	GROUP HEALTH INSURANCE	10,800	7,266	10,908	45
010665-52030	RETIREMENT	1,173	2,649	3,733	1,843
010665-52031	457 DEFERRED COMP EXPENSE	316	282	316	269
010665-52040	UNEMPLOYMENT INSURANCE	114	134	149	125
010665-52050	WORKERS COMPENSATION	24	250	250	130
Total Personnel		<u>109,227</u>	<u>121,676</u>	<u>138,901</u>	<u>95,948</u>
010665-53100	OFFICE SUPPLIES	2,700	2,700	2,700	2,412
010665-53200	POSTAGE	1,100	1,100	1,100	338
010665-53300	OPERATING EXPENSES	600	600	600	67
010665-53750	SMALL EQUIPMENT	3,500	3,500	3,500	3,345
Total Supplies & Materials		<u>7,900</u>	<u>7,900</u>	<u>7,900</u>	<u>6,161</u>
010665-54030	TRAINING & EDUCATION	4,500	4,500	4,500	6,599
010665-54080	LOCAL TRAVEL	11,000	11,000	11,000	10,277
010665-54490	MISCELLANEOUS	400	400	400	841
010665-54520	TELEPHONE	400	300	300	305
010665-54600	EQUIPMENT RENTAL	900	1,000	1,000	744
Total Other Charges & Services		<u>17,200</u>	<u>17,200</u>	<u>17,200</u>	<u>18,764</u>
Total		<u><u>134,327</u></u>	<u><u>146,776</u></u>	<u><u>164,001</u></u>	<u><u>120,874</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2021 Adopted Budget**

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010715-51030	PERSONNEL SALARIES	194,030	189,978	189,978	163,068
010715-52010	SOCIAL SECURITY TAXES	14,260	14,238	14,238	12,153
010715-52020	GROUP HEALTH INSURANCE	27,000	27,270	27,270	17,739
010715-52030	RETIREMENT	19,656	19,816	19,816	16,021
010715-52031	457 DEFERRED COMP EXPENSE	5,730	3,512	3,512	2,428
010715-52040	UNEMPLOYMENT INSURANCE	247	247	247	234
010715-52050	WORKERS COMPENSATION	448	413	413	359
Total Personnel		261,371	255,474	255,474	212,001
010715-53100	OFFICE SUPPLIES	1,200	3,350	3,350	1,099
010715-53200	POSTAGE	30	30	30	17
010715-53300	OPERATING EXPENSES	7,000	1,000	1,000	2,955
Total Supplies & Materials		8,230	4,380	4,380	4,071
010715-54000	PROFESSIONAL SERVICES	24,000	64,200	34,200	23,293
010715-54030	TRAINING & EDUCATION	9,000	9,000	9,000	9,406
010715-54220	DUES & PUBLICATIONS	800	800	800	1,102
010715-54520	TELEPHONE	1,000	1,200	1,200	920
Total Other Charges & Services		34,800	75,200	45,200	34,722
010715-55200	EQUIPMENT	6,300	0	0	0
Total Capital Outlay		6,300	0	0	0
Total		310,701	335,054	305,054	250,794

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010730-51030	PERSONNEL SALARIES	91,750	90,349	90,349	83,266
010730-52010	SOCIAL SECURITY TAXES	6,259	6,377	6,377	6,195
010730-52020	GROUP HEALTH INSURANCE	21,600	21,816	21,816	17,738
010730-52030	RETIREMENT	9,292	9,514	9,514	8,460
010730-52031	457 DEFERRED COMP EXPENSE	3,420	3,569	3,569	4,103
010730-52040	UNEMPLOYMENT INSURANCE	117	118	118	122
010730-52050	WORKERS COMPENSATION	187	203	203	185
Total Personnel		132,625	131,946	131,946	120,068
010730-53100	OFFICE SUPPLIES	1,200	900	900	590
010730-53200	POSTAGE	2,600	2,600	2,600	2,337
010730-53300	OPERATING EXPENSES	16,000	20,000	20,000	12,220
Total Supplies & Materials		19,800	23,500	23,500	15,147
010730-54030	TRAINING & EDUCATION	4,450	2,500	2,500	2,458
010730-54080	LOCAL TRAVEL	8,300	6,800	6,800	8,289
010730-54200	PRINTING	600	600	600	587
010730-54520	TELEPHONE	1,500	1,250	1,250	698
Total Other Charges & Services		14,850	11,150	11,150	12,032
Total		167,275	166,596	166,596	147,247

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2021 Adopted Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010775-56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010775-56710	AID TO OTHER GOVTS-MH/MR	46,200	46,200	46,200	46,200
010775-56720	AID TO OTHER GOVTS-TCOG	7,000	7,000	7,000	0
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
010775-56770	AID TO OTHER GOVTS-LOY PARK	0	0	0	50,000
Aid to Other Governments		205,620	205,620	205,620	248,620
Total		205,620	205,620	205,620	248,620

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	1,120,312	447,000	947,000	145,000
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	23,938	0	0	0
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	41,842	43,355	43,355	39,918
Total Transfers		1,192,592	496,855	996,855	191,418
Total		1,192,592	496,855	996,855	191,418

Total Expenditures	44,704,513	44,065,929	45,623,533	41,636,163
Excess (Deficiency) of Revenues over Expenditures	(736,626)	544,293	(1,810,824)	883,013
Beginning Fund Balance	20,194,053	19,649,760	19,649,760	18,766,747
Ending Fund Balance	19,457,427	20,194,053	17,838,936	19,649,760

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	65,000	75,000	75,000	74,866
	Total Intergovernmental	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>	<u>74,866</u>
020-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	31,481
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>31,481</u>
	Total	<u><u>75,000</u></u>	<u><u>85,000</u></u>	<u><u>85,000</u></u>	<u><u>106,347</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
020800-57499	TRANSFER TO PUBLIC HEALTH	641,000	348,000	500,000	0
	Total Transfers	<u>641,000</u>	<u>348,000</u>	<u>500,000</u>	<u>0</u>
	Total	<u><u>641,000</u></u>	<u><u>348,000</u></u>	<u><u>500,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(566,000)	(263,000)	(415,000)	106,347
	Beginning Fund Balance	<u>1,362,257</u>	<u>1,625,257</u>	<u>1,625,257</u>	<u>1,518,910</u>
	Ending Fund Balance	<u><u>796,257</u></u>	<u><u>1,362,257</u></u>	<u><u>1,210,257</u></u>	<u><u>1,625,257</u></u>



### **Special Revenue Funds**

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

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

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
210-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,057,066
210-40150	DELINQUENT TAXES	10,000	15,000	15,000	14,397
210-40200	PENALTY & INTEREST	12,000	12,000	12,000	12,059
	Total Property Taxes	<u>1,072,000</u>	<u>1,077,000</u>	<u>1,077,000</u>	<u>1,083,522</u>
210-42350	STATE FLOOD CONTROL PAYMENTS	42,000	46,500	46,500	41,059
210-43450	STATE GROSS & AXLE WEIGHT	42,000	25,000	25,000	42,268
	Total Intergovernmental	<u>84,000</u>	<u>71,500</u>	<u>71,500</u>	<u>83,327</u>
210-45530	TAX ASSESSOR VEHICLE REG.	430,000	450,000	450,000	431,765
	Total Fees of Office	<u>430,000</u>	<u>450,000</u>	<u>450,000</u>	<u>431,765</u>
210-48000	COUNTY COURT FINES	56,000	62,000	75,000	81,661
210-48100	DISTRICT COURT FINES	57,000	55,000	55,000	58,104
210-48200	JUSTICE OF THE PEACE FINES	80,000	96,000	115,000	116,230
	Total Fines	<u>193,000</u>	<u>213,000</u>	<u>245,000</u>	<u>255,995</u>
210-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	27,199
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>27,199</u>
210-49600	DONATIONS	0	0	0	43,832
210-49800	CONTRACTED ROAD WORK	50,000	175,000	175,000	290,732
210-49950	MISCELLANEOUS REVENUE	0	0	0	5,000
	Total Miscellaneous Revenue	<u>50,000</u>	<u>175,000</u>	<u>175,000</u>	<u>339,564</u>
	Total	<u><u>1,839,000</u></u>	<u><u>1,996,500</u></u>	<u><u>2,028,500</u></u>	<u><u>2,221,372</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
210701-51010	ELECTED OFFICIAL SALARIES	32,440	31,937	31,937	30,974
210701-51030	ASSISTANTS	627,129	612,643	628,698	596,900
210701-51080	PART-TIME	45,919	30,153	40,873	21,842
210701-52010	SOCIAL SECURITY TAXES	49,804	49,934	51,774	47,693
210701-52020	GROUP HEALTH INSURANCE	155,520	157,075	157,075	150,716
210701-52030	RETIREMENT	66,843	66,998	69,710	63,153
210701-52031	457 DEFERRED COMP EXPENSE	29,240	25,232	25,258	23,655
210701-52040	UNEMPLOYMENT COMPENSATION	870	834	869	898
210701-52050	WORKERS COMPENSATION	14,437	14,379	14,991	13,546
Total Personnel		1,022,202	989,185	1,021,185	949,376
210701-53300	OPERATING EXPENSES	25,000	25,000	25,000	22,886
210701-53400	UNIFORMS	0	0	0	298
210701-53500	CULVERTS	10,000	10,000	10,000	9,669
210701-53510	BRIDGES	5,000	5,000	5,000	5,000
210701-53530	ROCK	350,000	350,000	350,000	473,019
210701-53540	ROAD OILS	400,000	500,000	500,000	443,946
210701-53550	ROAD SIGNS	10,000	10,000	10,000	9,683
210701-53560	GAS, OIL, ETC.	100,000	100,000	100,000	100,720
210701-53580	PARTS	50,000	50,000	50,000	39,699
210701-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	24,975
210701-53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	25,000	25,033
Total Supplies & Materials		1,000,000	1,100,000	1,100,000	1,154,929
210701-54490	MISCELLANEOUS EXPENSE	500	500	500	0
210701-54520	TELEPHONE	3,000	3,000	3,000	2,419
210701-54540	UTILITIES	14,000	14,000	14,000	13,077
210701-54600	EQUIPMENT RENTAL	50,000	50,000	50,000	47,036
Total Other Charges & Services		67,500	67,500	67,500	62,532

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
210701-55150	MACHINERY	119,000	150,000	150,000	106,990
210701-55250	VEHICLES	40,000	40,000	40,000	0
Total Capital Outlay		159,000	190,000	190,000	106,990
Total		2,248,702	2,346,685	2,378,685	2,273,827
Excess (Deficiency) of Revenues over Expenditures		(409,702)	(350,185)	(350,185)	(52,455)
Beginning Fund Balance		496,007	846,192	846,192	898,647
Ending Fund Balance		86,305	496,007	496,007	846,192

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
220-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,057,066
220-40150	DELINQUENT TAXES	10,000	15,000	15,000	14,397
220-40200	PENALTY & INTEREST	12,000	12,000	12,000	12,059
	Total Property Taxes	<u>1,072,000</u>	<u>1,077,000</u>	<u>1,077,000</u>	<u>1,083,522</u>
220-42350	STATE FLOOD CONTROL PAYMENTS	42,000	46,500	46,500	41,059
220-43450	STATE GROSS & AXLE WEIGHT	42,000	25,000	25,000	42,268
	Total Intergovernmental	<u>84,000</u>	<u>71,500</u>	<u>71,500</u>	<u>83,327</u>
220-45530	TAX ASSESSOR VEHICLE REG.	430,000	450,000	450,000	431,765
	Total Fees of Office	<u>430,000</u>	<u>450,000</u>	<u>450,000</u>	<u>431,765</u>
220-48000	COUNTY COURT FINES	56,000	61,999	75,000	81,661
220-48100	DISTRICT COURT FINES	57,000	55,000	55,000	58,104
220-48200	JUSTICE OF THE PEACE FINES	80,000	96,000	115,000	116,230
	Total Fines	<u>193,000</u>	<u>212,999</u>	<u>245,000</u>	<u>255,995</u>
220-49000	INVESTMENT EARNINGS	10,000	6,000	6,000	27,480
	Total Investment Earnings	<u>10,000</u>	<u>6,000</u>	<u>6,000</u>	<u>27,480</u>
220-49800	CONTRACTED ROAD WORK	0	40,493	0	29,506
	Total Miscellaneous Revenue	<u>0</u>	<u>126,992</u>	<u>0</u>	<u>29,506</u>
	Total	<u><u>1,789,000</u></u>	<u><u>1,944,491</u></u>	<u><u>1,849,500</u></u>	<u><u>1,911,594</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
220702-51010	ELECTED OFFICIAL SALARIES	32,660	32,177	32,177	31,215
220702-51030	ASSISTANTS	674,018	669,736	669,736	646,650
220702-51080	PART-TIME	40,898	39,699	39,699	13,572
220702-52010	SOCIAL SECURITY TAXES	52,737	56,246	56,246	52,324
220702-52020	GROUP HEALTH INSURANCE	155,220	156,772	156,772	150,643
220702-52030	RETIREMENT	71,639	74,197	74,197	68,495
220702-52031	457 DEFERRED COMP EXPENSE	27,931	30,519	30,519	29,534
220702-52040	UNEMPLOYMENT COMPENSATION	902	920	920	961
220702-52050	WORKERS COMPENSATION	15,621	16,661	16,661	15,148
Total Personnel		1,071,626	1,076,927	1,076,927	1,008,541
220702-53300	OPERATING EXPENSES	32,000	32,000	32,000	1,514
220702-53400	UNIFORMS	8,500	5,000	5,000	8,623
220702-53500	CULVERTS	15,000	15,000	15,000	7,757
220702-53510	BRIDGES	5,000	5,000	5,000	0
220702-53530	ROCK	410,000	360,000	360,000	432,056
220702-53540	ROAD OILS	275,000	225,000	225,000	263,984
220702-53550	ROAD SIGNS	7,500	7,500	7,500	858
220702-53560	GAS, OIL, ETC.	145,000	145,000	145,000	96,006
220702-53750	SMALL EQUIPMENT	0	0	0	7,025
220702-53580	PARTS	75,000	75,000	75,000	83,950
220702-53585	VEHICLE MAINTENANCE	20,000	20,000	20,000	18,760
220702-53590	REPAIR & MAINTENANCE SUPPLIES	9,500	10,000	10,000	8,492
Total Supplies & Materials		1,002,500	899,500	899,500	929,026
220702-54520	TELEPHONE	4,000	3,500	3,500	3,070
220702-54540	UTILITIES	8,000	8,000	8,000	5,910
220702-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	607
Total Other Charges & Services		15,000	14,500	14,500	9,586



**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2021 Adopted Budget**

Account Number	Account Name	2020 Revised Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
220702-55200	EQUIPMENT	145,000	344,991	250,000	179,065
220702-55250	VEHICLES	0	0	0	37,016
	Total Capital Outlay	<u>145,000</u>	<u>344,991</u>	<u>250,000</u>	<u>216,081</u>
	Total	<u>2,234,126</u>	<u>2,335,918</u>	<u>2,240,927</u>	<u>2,163,234</u>
	Excess (Deficiency) of Revenues over Expenditures	(445,126)	(391,427)	(391,427)	(251,640)
	Beginning Fund Balance	<u>496,679</u>	<u>888,106</u>	<u>888,106</u>	<u>1,139,746</u>
	Ending Fund Balance	<u>51,553</u>	<u>496,679</u>	<u>496,679</u>	<u>888,106</u>

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

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
230-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,057,066
230-40150	DELINQUENT TAXES	10,000	15,000	15,000	14,397
230-40200	PENALTY & INTEREST	12,000	12,000	12,000	12,059
	Total Property Taxes	<u>1,072,000</u>	<u>1,077,000</u>	<u>1,077,000</u>	<u>1,083,522</u>
230-42350	STATE FLOOD CONTROL PAYMENTS	42,000	46,500	46,500	41,059
230-43450	STATE GROSS & AXLE WEIGHT	42,000	25,000	25,000	42,268
	Total Intergovernmental	<u>84,000</u>	<u>71,500</u>	<u>71,500</u>	<u>83,327</u>
230-45530	TAX ASSESSOR VEHICLE REG.	430,000	450,000	450,000	431,765
	Total Fees of Office	<u>430,000</u>	<u>450,000</u>	<u>450,000</u>	<u>431,765</u>
230-48000	COUNTY COURT FINES	56,000	67,000	75,000	81,661
230-48100	DISTRICT COURT FINES	57,000	55,000	55,000	58,104
230-48200	JUSTICE OF THE PEACE FINES	80,000	103,000	115,000	116,230
	Total Fines	<u>193,000</u>	<u>225,000</u>	<u>245,000</u>	<u>255,995</u>
230-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	21,625
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>21,625</u>
230-49800	CONTRACTED ROAD WORK	90,000	132,000	90,000	96,994
230-49980	CAPITAL LEASE PROCEEDS	180,000	157,000	0	0
	Total Miscellaneous Revenue	<u>270,000</u>	<u>289,000</u>	<u>90,000</u>	<u>96,994</u>
	Total	<u><u>2,059,000</u></u>	<u><u>2,122,500</u></u>	<u><u>1,943,500</u></u>	<u><u>1,973,228</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
230703-51010	ELECTED OFFICIAL SALARIES	32,440	31,937	31,937	30,974
230703-51030	ASSISTANTS	725,566	704,286	710,586	630,962
230703-51080	PART-TIME	20,449	30,050	40,300	33,566
230703-52010	SOCIAL SECURITY TAXES	55,470	58,488	59,678	52,364
230703-52020	GROUP HEALTH INSURANCE	166,320	167,983	167,983	140,839
230703-52030	RETIREMENT	77,491	79,049	80,726	70,007
230703-52031	457 DEFERRED COMP EXPENSE	24,771	27,807	27,990	27,481
230703-52040	UNEMPLOYMENT COMPENSATION	950	934	956	968
230703-52050	WORKERS COMPENSATION	15,591	15,959	16,337	14,429
Total Personnel		1,119,048	1,116,493	1,136,493	1,001,590
230703-53300	OPERATING EXPENSES	8,000	8,000	8,000	9,214
230703-53400	UNIFORMS	8,500	10,000	10,000	8,292
230703-53500	CULVERTS	8,500	10,000	15,000	13,885
230703-53510	BRIDGES	10,000	15,000	15,000	15,982
230703-53520	GRAVEL	0	13,000	13,000	9,300
230703-53530	ROCK	300,000	300,000	340,000	302,633
230703-53540	ROAD OILS	300,000	300,000	450,000	676,259
230703-53550	ROAD SIGNS	3,000	3,000	3,000	3,034
230703-53560	GAS, OIL, ETC.	100,000	100,000	130,000	125,049
230703-53580	PARTS	35,000	30,000	30,000	29,987
230703-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	28,218
230703-53590	REPAIR & MAINTENANCE SUPPLIES	30,000	20,000	20,000	37,269
Total Supplies & Materials		828,000	834,000	1,059,000	1,259,121
230703-54520	TELEPHONE	4,500	4,500	4,500	4,059
230703-54540	UTILITIES	9,000	10,000	10,000	8,642
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	92
Total Other Charges & Services		14,500	15,500	15,500	12,793

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
230703-55200	EQUIPMENT	180,000	285,000	128,000	78,416
	Total Capital Outlay	<u>180,000</u>	<u>285,000</u>	<u>128,000</u>	<u>78,416</u>
230750-56200	DEBT SERVICE PRINCIPAL	45,000	38,000	0	0
230750-56600	DEBT SERVICE INTEREST	4,500	4,000	0	0
	Total Debt Service	<u>49,500</u>	<u>42,000</u>	<u>0</u>	<u>0</u>
	Total	<u><u>2,191,048</u></u>	<u><u>2,292,993</u></u>	<u><u>2,338,993</u></u>	<u><u>2,351,920</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(132,048)	(170,493)	(395,493)	(378,693)
	Beginning Fund Balance	<u>145,137</u>	<u>315,630</u>	<u>315,630</u>	<u>694,323</u>
	Ending Fund Balance	<u><u>13,089</u></u>	<u><u>145,137</u></u>	<u><u>(79,863)</u></u>	<u><u>315,630</u></u>

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

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
240-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,057,066
240-40150	DELINQUENT TAXES	10,000	15,000	15,000	14,397
240-40200	PENALTY & INTEREST	12,000	12,000	12,000	12,059
	Total Property Taxes	<u>1,072,000</u>	<u>1,077,000</u>	<u>1,077,000</u>	<u>1,083,522</u>
240-42350	STATE FLOOD CONTROL PAYMENTS	42,000	46,500	46,500	41,059
240-43450	STATE GROSS & AXLE WEIGHT	42,000	25,000	25,000	42,268
	Total Intergovernmental	<u>84,000</u>	<u>71,500</u>	<u>71,500</u>	<u>83,327</u>
240-45530	TAX ASSESSOR VEHICLE REG-	430,000	450,000	450,000	431,765
	Total Fees of Office	<u>430,000</u>	<u>450,000</u>	<u>450,000</u>	<u>431,765</u>
240-48000	COUNTY COURT FINES	56,000	68,200	75,000	81,661
240-48100	DISTRICT COURT FINES	57,000	55,000	55,000	58,104
240-48200	JUSTICE OF THE PEACE FINES	80,000	104,800	115,000	116,230
	Total Fines	<u>193,000</u>	<u>228,000</u>	<u>245,000</u>	<u>255,995</u>
240-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	34,999
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>34,999</u>
240-49800	CONTRACTED ROAD WORK	0	0	0	330
240-49950	MISCELLANEOUS REVENUE	0	0	0	0
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,610</u>
240-49980	CAPITAL LEASE PROCEEDS	225,000	0	0	229,500
	Total Other Financing Sources	<u>225,000</u>	<u>0</u>	<u>0</u>	<u>229,500</u>
	Total	<u><u>2,014,000</u></u>	<u><u>1,836,500</u></u>	<u><u>1,853,500</u></u>	<u><u>2,135,717</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
240704-51010	ELECTED OFFICIAL SALARIES	32,465	31,985	31,985	31,022
240704-51030	ASSISTANTS	691,715	679,634	680,634	654,672
240704-51080	PART-TIME	26,939	16,866	31,216	14,013
240704-52010	SOCIAL SECURITY TAXES	53,576	55,087	56,262	52,673
240704-52020	GROUP HEALTH INSURANCE	166,018	167,679	167,679	162,179
240704-52030	RETIREMENT	73,410	78,261	78,363	70,427
240704-52031	457 DEFERRED COMP EXPENSE	28,534	28,600	28,600	27,667
240704-52040	UNEMPLOYMENT COMPENSATION	933	907	927	972
240704-52050	WORKERS COMPENSATION	14,949	14,996	15,349	14,099
Total Personnel		1,088,539	1,074,015	1,091,015	1,027,723
240704-53300	OPERATING EXPENSES	20,000	20,000	20,000	14,071
240704-53400	UNIFORMS	11,000	11,000	11,000	10,473
240704-53500	CULVERTS	33,000	33,000	33,000	30,828
240704-53510	BRIDGES	5,000	5,000	5,000	0
240704-53530	ROCK	220,000	220,000	220,000	165,946
240704-53540	ROAD OILS	250,000	250,000	250,000	176,639
240704-53550	ROAD SIGNS	10,000	10,000	10,000	9,907
240704-53560	GAS, OIL, ETC-	160,000	160,000	160,000	130,874
240704-53580	PARTS	80,000	80,000	80,000	74,634
240704-53585	VEHICLE MAINTENANCE	40,000	40,000	40,000	39,720
240704-53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	25,000	28,889
240704-53750	SMALL EQUIPMENT	3,000	3,000	3,000	2,075
Total Supplies & Materials		857,000	857,000	857,000	684,057



**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
240704-54000	PROFESSIONAL SERVICES	40,000	40,000	40,000	2,850
240704-54520	TELEPHONE	8,000	8,000	8,000	7,350
240704-54540	UTILITIES	15,000	15,000	15,000	12,052
240704-54550	REPAIRS & MAINTENANCE	10,000	10,000	10,000	7,878
240704-54600	EQUIPMENT RENTAL	15,000	15,000	15,000	38,807
Total Other Charges & Services		<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>68,936</u>
240704-55050	BUILDINGS	0	0	0	27,313
240704-55150	MACHINERY	225,000	250,000	250,000	472,744
240704-55250	VEHICLES	0	40,000	40,000	34,675
Total Capital Outlay		<u>225,000</u>	<u>290,000</u>	<u>290,000</u>	<u>534,732</u>
240750-56200	DEBT SERVICE PRINCIPAL	198,000	132,000	132,000	171,051
240750-56600	DEBT SERVICE INTEREST	15,000	15,000	15,000	11,484
Total Debt Service		<u>213,000</u>	<u>147,000</u>	<u>147,000</u>	<u>182,534</u>
Total		<u><u>2,473,539</u></u>	<u><u>2,458,015</u></u>	<u><u>2,475,015</u></u>	<u><u>2,497,983</u></u>
Excess (Deficiency) of Revenues over Expenditures		(459,539)	(621,515)	(621,515)	(362,266)
Beginning Fund Balance		<u>497,223</u>	<u>1,118,738</u>	<u>1,118,738</u>	<u>1,481,004</u>
Ending Fund Balance		<u><u>37,684</u></u>	<u><u>497,223</u></u>	<u><u>497,223</u></u>	<u><u>1,118,738</u></u>

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

**GRAYSON COUNTY, TEXAS  
EMPLOYEE ACTIVITY FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
250-49770	DRINK VENDING COMMISSIONS	2,000	2,000	2,000	2,128
250-49775	SNACK VENDING COMMISSIONS	1,200	1,200	1,200	1,065
250-49950	MISCELLANEOUS REVENUE	500	500	500	0
	Total Miscellaneous Revenue	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	<u>3,192</u>
250-49970	TRANSFER IN/CASH MATCH	5,000	5,000	5,000	5,000
	Total Other Financing Sources	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
	Total	<u><u>8,700</u></u>	<u><u>8,700</u></u>	<u><u>8,700</u></u>	<u><u>8,192</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
250406-53310	EMPLOYEE BANQUET	6,000	6,000	6,000	5,744
250406-53330	MISCELLANEOUS EMPLOYEE EXP	1,000	1,000	1,000	823
	Total Supplies & Materials	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>6,567</u>
	Total	<u><u>7,000</u></u>	<u><u>7,000</u></u>	<u><u>7,000</u></u>	<u><u>6,567</u></u>
	Excess (Deficiency) of Revenues over Expenditures	1,700	1,700	1,700	1,625
	Beginning Fund Balance	<u>3,325</u>	<u>1,625</u>	<u>1,625</u>	<u>0</u>
	Ending Fund Balance	<u><u>5,025</u></u>	<u><u>3,325</u></u>	<u><u>3,325</u></u>	<u><u>1,625</u></u>

**Grayson County Employee Wellness Fund** - Funds received are used to support activities directed at improving employee wellness and overall health.

**GRAYSON COUNTY, TEXAS  
EMPLOYEE WELLNESS FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
251-49930	WELLNESS INCENTIVE PAYMENTS	0	90	0	582
	Total Miscellaneous Revenue	0	90	0	582
	Total	0	90	0	582

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
251412-51030	PERSONNEL SALARIES	3,967	4,691	4,691	0
	Total Personnel	3,967	4,691	4,691	0
251412-53300	OPERATING EXPENSES	0	0	0	0
251412-53330	MISCELLANEOUS EMPLOYEE EXP	0	0	0	718
	Total Supplies & Materials	0	0	0	718
	Total	3,967	4,691	4,691	718
Excess (Deficiency) of Revenues over Expenditures		(3,967)	(4,601)	(4,691)	(136)
Beginning Fund Balance		3,967	8,568	8,568	8,704
Ending Fund Balance		0	3,967	3,877	8,568

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
253-49000	INVESTMENT EARNINGS	1,000	1,200	1,000	4,376
	Total Investment Earnings	<u>1,000</u>	<u>1,200</u>	<u>1,000</u>	<u>4,376</u>
253-49600	DONATIONS	90,000	99,800	90,000	96,956
	Total Miscellaneous Revenue	<u>90,000</u>	<u>99,800</u>	<u>90,000</u>	<u>96,956</u>
	Total	<u><u>91,000</u></u>	<u><u>101,000</u></u>	<u><u>91,000</u></u>	<u><u>101,332</u></u>

**GRAYSON COUNTY, TEXAS  
HOLIDAY LIGHTS  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
253660-51030	PERSONNEL SALARIES	37,000	33,000	37,000	8,604
253660-51080	PART-TIME	2,500	2,500	2,500	1,078
253660-52010	SOCIAL SECURITY TAXES	2,000	2,000	2,000	727
253660-52020	GROUP HEALTH INSURANCE	2,000	7,000	7,000	0
253660-52030	RETIREMENT	2,000	2,500	2,500	875
253660-52031	457 DEFERRED COMP EXPENSE	500	0	0	403
253660-52040	UNEMPLOYMENT INSURANCE	100	100	100	15
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	239
Total Personnel		<u>47,100</u>	<u>48,100</u>	<u>52,100</u>	<u>11,941</u>
253660-53300	OPERATING EXPENSES	50,000	17,855	50,000	41,198
Total Supplies & Materials		<u>50,000</u>	<u>17,855</u>	<u>50,000</u>	<u>41,198</u>
253660-55200	EQUIPMENT	71,154	71,145	25,000	0
Total Capital Outlay		<u>71,154</u>	<u>71,145</u>	<u>25,000</u>	<u>0</u>
Total		<u><u>168,254</u></u>	<u><u>137,100</u></u>	<u><u>127,100</u></u>	<u><u>53,140</u></u>
Excess (Deficiency) of Revenues over Expenditures		(77,254)	(36,100)	(36,100)	48,192
Beginning Fund Balance		<u>183,882</u>	<u>219,982</u>	<u>219,982</u>	<u>171,790</u>
Ending Fund Balance		<u><u>106,628</u></u>	<u><u>183,882</u></u>	<u><u>183,882</u></u>	<u><u>219,982</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 SPECIAL INVENTORY TAX  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	3,000	3,000	3,000	7,911
255-45595	TAX ASSESSOR 23.122 SIT PENALTY	0	0	0	0
	Total Fees of Office	3,000	3,000	3,000	7,911
255-49000	INVESTMENT EARNINGS	500	500	500	1,941
	Total Investment Earnings	500	500	500	1,941
	Total	3,500	3,500	3,500	9,852

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
255440-51030	ASSISTANTS	46,856	0	0	0
255440-52010	SOCIAL SECURITY TAXES	3,232	0	0	0
255440-52020	GROUP HEALTH INSURANCE	10,800	0	0	0
255440-52030	RETIREMENT	4,740	0	0	0
255440-52031	457 DEFERRED COMP EXPENSE	3,118	0	0	0
255440-52040	UNEMPLOYMENT COMPENSATION	61	0	0	0
255440-52050	WORKERS COMPENSATION	110	0	0	0
	Total Personnel	68,917	0	0	0
255440-53300	OPERATING EXPENDITURES	0	5,000	15,000	534
	Total Supplies & Materials	0	5,000	15,000	534
255440-54030	TRAINING & EDUCATION	5,000	5,000	14,000	5,758
255440-54080	LOCAL TRAVEL	1,000	1,000	5,000	0
	Total Other Charges & Services	6,000	6,000	19,000	5,758
	Total	74,917	11,000	34,000	6,292
	Excess (Deficiency) of Revenues over Expenditures	(71,417)	(7,500)	(30,500)	3,560
	Beginning Fund Balance	83,153	90,653	90,653	87,093
	Ending Fund Balance	11,736	83,153	60,153	90,653

**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 SPECIAL INVENTORY TAX PENALTY**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	5,000	5,000	5,000	4,250
	Total Fees of Office	5,000	5,000	5,000	4,250
	Total	5,000	5,000	5,000	4,491

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
256440-51030	ASSISTANTS	34,735	0	0	0
		34,735	0	0	0
256440-53300	OPERATING EXPENDITURES	0	7,000	30,000	196
	Total Supplies & Materials	0	7,000	30,000	196
	Total	34,735	7,000	30,000	196
Excess (Deficiency) of Revenues over Expenditures		(29,735)	(2,000)	(25,000)	4,295
Beginning Fund Balance		35,421	37,421	37,421	33,126
Ending Fund Balance		5,686	35,421	12,421	37,421

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
265-45305	COUNTY CLERK PROBATE	4,000	4,000	4,000	4,061
265-45315	COUNTY CLERK CIVIL	1,500	1,500	1,500	2,675
265-45320	COUNTY CLERK CRIMINAL	5,000	5,000	5,000	2,915
265-45360	COUNTY CLERK MISCELLANEOUS	25,000	25,000	25,000	31,224
265-45600	DISTRICT CLERK	9,000	9,000	9,000	10,009
265-46000	JUSTICE OF THE PEACE	12,000	12,000	12,000	14,532
	Total Fees of Office	<u>56,500</u>	<u>56,500</u>	<u>56,500</u>	<u>65,415</u>
265-49000	INVESTMENT EARNINGS	250	250	250	0
	Total Investment Earnings	<u>250</u>	<u>250</u>	<u>250</u>	<u>0</u>
265-49950	MISCELLANEOUS REVENUE	0	0	0	380
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>380</u>
265-49970	TRANSFER IN/CASH MATCH	100,000	100,000	100,000	40,000
	Total Other Financing Sources	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>40,000</u>
	Total	<u><u>156,750</u></u>	<u><u>156,750</u></u>	<u><u>156,750</u></u>	<u><u>105,795</u></u>

**GRAYSON COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
265570-53100	OFFICE SUPPLIES	200	200	200	0
265570-53300	OPERATING EXPENSES	5,000	5,000	5,000	0
265570-53590	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	5,000	0
	Total Supplies & Materials	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>0</u>
265570-54000	PROFESSIONAL SERVICES	115,000	115,000	115,000	103,423
	Total Other Charges & Services	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>103,423</u>
	Total	<u><u>125,200</u></u>	<u><u>125,200</u></u>	<u><u>125,200</u></u>	<u><u>103,423</u></u>
	Excess (Deficiency) of Revenues over Expenditures	31,550	31,550	31,550	2,372
	Beginning Fund Balance	<u>33,922</u>	<u>2,372</u>	<u>2,372</u>	<u>0</u>
	Ending Fund Balance	<u><u>65,472</u></u>	<u><u>33,922</u></u>	<u><u>33,922</u></u>	<u><u>2,372</u></u>

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



**GRAYSON COUNTY, TEXAS  
JUSTICE COURT SECURITY FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
266-46000	JUSTICE OF THE PEACE	4,500	4,500	4,500	4,836
	Total Fees of Office	4,500	4,500	4,500	4,836
266-49000	INVESTMENT EARNINGS	500	500	500	1,196
	Total Investment Earnings	500	500	500	1,196
	Total	5,000	5,000	5,000	6,032

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
266570-53300	OPERATING EXPENDITURES	5,000	5,000	5,000	0
266570-53590	REPAIR & MAINTENANCE	5,000	5,000	5,000	0
	Total Supplies & Materials	10,000	10,000	10,000	0
	Total	10,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(5,000)	(5,000)	(5,000)	6,032
	Beginning Fund Balance	57,789	62,789	62,789	56,757
	Ending Fund Balance	52,789	57,789	57,789	62,789

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

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	8,000	8,000	8,000	7,804
270-46045	JP2 CRIMINAL TECHNOLOGY	6,000	6,000	6,000	5,388
270-46050	JP3 CRIMINAL TECHNOLOGY	3,000	3,000	3,000	2,297
270-46055	JP4 CRIMINAL TECHNOLOGY	3,000	3,000	3,000	3,881
Total Fees of Office		<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>19,370</u>
270-49000	INVESTMENT EARNINGS	300	300	300	205
Total Investment Earnings		<u>300</u>	<u>300</u>	<u>300</u>	<u>205</u>
Total		<u><u>20,300</u></u>	<u><u>20,300</u></u>	<u><u>20,300</u></u>	<u><u>19,575</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2021 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
270511-53300	JP1 TECHNOLOGY	5,000	5,000	5,000	5,688
270511-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,688</u>
Total		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,688</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
270512-53300	JP2 TECHNOLOGY	5,000	5,000	5,000	5,688
270512-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,688</u>
Total		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,688</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2021 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
270513-53300	JP3 TECHNOLOGY	5,000	5,000	5,000	3,995
270513-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>3,995</u>
Total		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>3,995</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
270514-53300	JP4 TECHNOLOGY	5,000	5,000	5,000	5,689
270514-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,689</u>
Total		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,689</u></u>
Total		<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>21,061</u></u>
Excess (Deficiency) of Revenues over Expenditures		300	300	300	(1,486)
Beginning Fund Balance		<u>12,065</u>	<u>11,765</u>	<u>11,765</u>	<u>13,251</u>
Ending Fund Balance		<u><u>12,365</u></u>	<u><u>12,065</u></u>	<u><u>12,065</u></u>	<u><u>11,765</u></u>

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

**GRAYSON COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
271-45357	COUNTY COURT TECHNOLOGY	4,000	4,000	4,000	3,786
271-45657	DISTRICT COURT TECHNOLOGY	2,600	2,600	2,600	2,788
	Total Fees of Office	<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>6,574</u>
271-49000	INVESTMENT EARNINGS	100	100	100	307
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>307</u>
	Total	<u><u>6,700</u></u>	<u><u>6,700</u></u>	<u><u>6,700</u></u>	<u><u>6,880</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
2021 Adopted Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
271403-53300	COUNTY COURT TECH EXPENSES	4,000	4,000	4,000	191
	Total Supplies & Materials	4,000	4,000	4,000	191
	Total	4,000	4,000	4,000	191

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	2,600	2,600	2,600	5,650
	Total Supplies & Materials	2,600	2,600	2,600	5,650
	Total	2,600	2,600	2,600	5,650
	Total	6,600	6,600	6,600	5,841
Excess (Deficiency) of Revenues over Expenditures		100	100	100	1,039
Beginning Fund Balance		14,449	14,349	14,349	13,310
Ending Fund Balance		14,549	14,449	14,449	14,349



**Help America Vote Act (HAVA) Fund** - The federal government was instrumental in providing funding to purchase electronic voting machines for handling elections. By contract, any revenue derived for the rental of that election equipment must be separately maintained and spent for appropriate, HAVA approved election costs.

**GRAYSON COUNTY, TEXAS**  
**HELP AMERICA VOTE ACT (HAVA) FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
272-49520	ELECTION REIMBURSEMENTS	5,000	5,000	5,000	11,560
	Total Intergovernmental	5,000	5,000	5,000	11,560
272-49000	INVESTMENT EARNINGS	0	0	0	920
	Total Investment Earnings	0	0	0	920
	Total	5,000	5,000	5,000	12,480

DEPT 460: ELECTIONS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
272460-53750	SMALL EQUIPMENT	25,000	15,000	15,000	3,869
	Total Supplies & Materials	25,000	15,000	15,000	3,869
	Total	30,000	20,000	20,000	3,869
	Excess (Deficiency) of Revenues over Expenditures	(25,000)	(15,000)	(15,000)	8,611
	Beginning Fund Balance	35,487	50,487	50,487	41,876
	Ending Fund Balance	10,487	35,487	35,487	50,487

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
273-42030	ELECTION REIMBURSEMENTS	10,000	10,000	10,000	13,954
	Total Intergovernmental	10,000	10,000	10,000	13,954
	Total	10,000	10,000	10,000	13,954

DEPT 460: ELECTIONS

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
273460-54320	ELECTIONS	30,000	40,000	40,000	8,516
	Total Other Charges & Services	30,000	40,000	40,000	8,516
	Total	30,000	40,000	40,000	8,516
	Excess (Deficiency) of Revenues over Expenditures	(20,000)	(30,000)	(30,000)	5,438
	Beginning Fund Balance	21,366	51,366	51,366	45,928
	Ending Fund Balance	1,366	21,366	21,366	51,366

**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 is expected to be depleted in fiscal 2020.

**GRAYSON COUNTY, TEXAS**  
**ELECTION EQUIPMENT REPLACEMENT FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
274-49970	TRANSFER IN/CASH MATCH	433,312	267,000	267,000	0
	Total Other Financing Sources	433,312	267,000	267,000	0
	Total	433,312	267,000	267,000	0

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
274460-55200	EQUIPMENT	433,312	433,312	433,312	433,312
	Total Capital Outlay	433,312	433,312	433,312	433,312
	Total	433,312	433,312	433,312	433,312
	Excess (Deficiency) of Revenues over Expenditures	0	(166,312)	(166,312)	(433,312)
	Beginning Fund Balance	376	166,688	166,688	600,000
	Ending Fund Balance	376	376	376	166,688

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
275-45320	COUNTY CLERK CRIMINAL	2,000	4,000	4,000	2,406
275-45370	COUNTY CLERK PRESERVATION FEE	200,000	190,000	190,000	305,115
	Total Fees of Office	<u>202,000</u>	<u>194,000</u>	<u>194,000</u>	<u>307,521</u>
275-49000	INVESTMENT EARNINGS	2,000	1,000	1,000	6,637
	Total Investment Earnings	<u>2,000</u>	<u>1,000</u>	<u>1,000</u>	<u>6,637</u>
	Total	<u><u>204,000</u></u>	<u><u>195,000</u></u>	<u><u>195,000</u></u>	<u><u>314,159</u></u>



**GRAYSON COUNTY, TEXAS  
COUNTY CLERK RECORDS MANAGEMENT FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
275403-51030	ASSISTANTS	72,567	64,260	64,260	12,474
275403-52010	SOCIAL SECURITY TAXES	4,494	4,765	4,765	933
275403-52020	GROUP HEALTH INSURANCE	10,800	10,908	10,908	887
275403-52030	RETIREMENT	6,101	6,309	6,309	1,206
275403-52040	UNEMPLOYMENT COMPENSATION	76	48	48	7
275403-52050	WORKERS COMPENSATION	141	81	81	10
Total Personnel		<u>94,179</u>	<u>86,371</u>	<u>86,371</u>	<u>15,517</u>
275403-53750	SMALL EQUIPMENT	8,000	750	750	0
Total Supplies & Materials		<u>8,000</u>	<u>750</u>	<u>750</u>	<u>0</u>
275403-54230	PRESERVATION EXPENSE	150,000	150,000	150,000	79,154
Total Other Charges & Services		<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>79,154</u>
Total		<u><u>252,179</u></u>	<u><u>237,121</u></u>	<u><u>237,121</u></u>	<u><u>94,672</u></u>
Excess (Deficiency) of Revenues over Expenditures		(48,179)	(42,121)	(42,121)	219,487
Beginning Fund Balance		<u>402,568</u>	<u>444,689</u>	<u>444,689</u>	<u>225,202</u>
Ending Fund Balance		<u><u>354,389</u></u>	<u><u>402,568</u></u>	<u><u>402,568</u></u>	<u><u>444,689</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS ARCHIVE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	0	0	0	281,000
	Total Fees of Office	0	0	0	281,000
276-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	8,086
	Total Investment Earnings	1,000	1,000	1,000	8,086
	Total	1,000	1,000	1,000	289,086

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
276403-54230	PRESERVATION EXPENSE	250,000	150,000	370,000	149,394
	Total Other Charges & Services	250,000	150,000	370,000	149,394
	Total	250,000	150,000	370,000	149,394
	Excess (Deficiency) of Revenues over Expenditures	(249,000)	(149,000)	(369,000)	139,692
	Beginning Fund Balance	250,852	399,852	399,852	260,160
	Ending Fund Balance	1,852	250,852	30,852	399,852

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

**GRAYSON COUNTY, TEXAS  
COUNTY CLERK VITAL STATISTICS FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	8,000	8,000	8,000	10,764
	Total Fees of Office	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>10,764</u>
277-49000	INVESTMENT EARNINGS	300	300	300	657
	Total Investment Earnings	<u>300</u>	<u>300</u>	<u>300</u>	<u>657</u>
	Total	<u><u>8,300</u></u>	<u><u>8,300</u></u>	<u><u>8,300</u></u>	<u><u>11,421</u></u>
Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
277403-54030	TRAINING & EDUCATION	1,300	1,300	1,300	600
277403-54230	PRESERVATION EXPENSE	41,000	5,000	36,500	6,000
	Total Other Charges & Services	<u>42,300</u>	<u>6,300</u>	<u>37,800</u>	<u>6,600</u>
	Total	<u><u>42,300</u></u>	<u><u>6,300</u></u>	<u><u>37,800</u></u>	<u><u>6,600</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(34,000)	2,000	(29,500)	4,821
	Beginning Fund Balance	<u>36,329</u>	<u>34,329</u>	<u>34,329</u>	<u>29,508</u>
	Ending Fund Balance	<u><u>2,329</u></u>	<u><u>36,329</u></u>	<u><u>4,829</u></u>	<u><u>34,329</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS ARCHIVE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	13,000	15,000	15,000	17,270
	Total Fees of Office	<u>13,000</u>	<u>15,000</u>	<u>15,000</u>	<u>17,270</u>
278-49000	INVESTMENT EARNINGS	50	50	50	1,592
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>1,592</u>
	Total	<u><u>13,050</u></u>	<u><u>15,050</u></u>	<u><u>15,050</u></u>	<u><u>18,862</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
278530-54230	PRESERVATION EXPENSE	13,000	60,999	15,000	46,763
	Total Other Charges & Services	<u>13,000</u>	<u>60,999</u>	<u>15,000</u>	<u>46,763</u>
	Total	<u><u>13,000</u></u>	<u><u>60,999</u></u>	<u><u>15,000</u></u>	<u><u>46,763</u></u>
	Excess (Deficiency) of Revenues over Expenditures	50	(45,949)	50	(27,901)
	Beginning Fund Balance	<u>593</u>	<u>46,542</u>	<u>46,542</u>	<u>74,443</u>
	Ending Fund Balance	<u><u>643</u></u>	<u><u>593</u></u>	<u><u>46,592</u></u>	<u><u>46,542</u></u>

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



**GRAYSON COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS MANAGEMENT FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
279-45605	DISTRICT CLERK CRIMINAL	2,000	2,000	2,000	2,288
279-45665	DISTRICT CLERK PASSPORT FEE	0	0	0	0
279-46560	DIST. CLERK PRESERVATION FEE	8,000	8,000	8,000	8,760
Total Fees of Office		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>11,048</u>
279-49000	INVESTMENT EARNINGS	500	500	500	1,249
Total Investment Earnings		<u>500</u>	<u>500</u>	<u>500</u>	<u>1,249</u>
279-49970	TRANSFER IN/CASH MATCH	60,000	0	0	0
Total Other Financing Sources		<u>60,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>70,500</u></u>	<u><u>10,500</u></u>	<u><u>10,500</u></u>	<u><u>12,297</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
279530-54230	PRESERVATION EXPENSE	95,000	52,000	40,000	0
279530-54520	TELEPHONE	500	500	500	304
Total Other Charges & Services		<u>95,500</u>	<u>52,500</u>	<u>40,500</u>	<u>304</u>
Total		<u><u>95,500</u></u>	<u><u>52,500</u></u>	<u><u>40,500</u></u>	<u><u>304</u></u>
Excess (Deficiency) of Revenues over Expenditures		(25,000)	(42,000)	(30,000)	11,993
Beginning Fund Balance		<u>26,449</u>	<u>68,449</u>	<u>68,449</u>	<u>56,456</u>
Ending Fund Balance		<u><u>1,449</u></u>	<u><u>26,449</u></u>	<u><u>38,449</u></u>	<u><u>68,449</u></u>

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

**GRAYSON COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
280-45305	COUNTY CLERK PROBATE	4,000	4,000	4,000	4,060
280-45315	COUNTY CLERK CIVIL	2,000	2,000	2,000	2,675
280-45320	COUNTY CLERK CRIMINAL	15,000	15,000	20,000	21,830
280-45600	DISTRICT CLERK	27,000	27,000	27,000	29,775
	Total Fees of Office	<u>48,000</u>	<u>48,000</u>	<u>53,000</u>	<u>58,340</u>
280-49000	INVESTMENT EARNINGS	1,000	3,000	1,000	8,026
	Total Investment Earnings	<u>1,000</u>	<u>3,000</u>	<u>1,000</u>	<u>8,026</u>
	Total	<u><u>49,000</u></u>	<u><u>51,000</u></u>	<u><u>54,000</u></u>	<u><u>66,366</u></u>

**GRAYSON COUNTY, TEXAS**  
**COUNTY RECORDS MANAGEMENT FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
280401-51080	PART-TIME SALARIES	100,000	100,000	120,000	64,258
280401-52010	SOCIAL SECURITY TAXES	7,650	9,200	9,200	4,916
280401-52030	RETIREMENT	1,000	0	0	114
280401-52040	UNEMPLOYMENT INSURANCE	156	156	156	90
280401-52050	WORKERS COMPENSATION	261	261	261	140
	Total Personnel	<u>109,067</u>	<u>109,617</u>	<u>129,617</u>	<u>69,518</u>
280401-53300	OPERATING EXPENDITURES	7,500	7,200	7,200	6,709
	Total Supplies & Materials	<u>7,500</u>	<u>7,200</u>	<u>7,200</u>	<u>6,709</u>
280401-54230	PRESERVATION EXPENSE	80,000	90,000	90,000	15,111
280401-54540	UTILITIES	4,000	5,000	5,000	3,100
	Total Other Charges & Services	<u>84,000</u>	<u>95,000</u>	<u>95,000</u>	<u>18,211</u>
280800-57000	TRANSFERS TO OTHER FUNDS	60,000	0	0	0
	Total Transfers	<u>60,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>60,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Excess (Deficiency) of Revenues over Expenditures		(211,567)	(160,817)	(177,817)	(28,073)
Beginning Fund Balance		<u>212,736</u>	<u>373,553</u>	<u>373,553</u>	<u>401,626</u>
Ending Fund Balance		<u><u>1,169</u></u>	<u><u>212,736</u></u>	<u><u>195,736</u></u>	<u><u>373,553</u></u>

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

**GRAYSON COUNTY, TEXAS  
COURT RECORD PRESERVATION FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
281-45315	COUNTY CLERK CIVIL	10,000	10,000	10,000	13,270
281-45620	DISTRICT CLERK CIVIL	14,000	14,000	14,000	15,060
	Total Fees of Office	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>28,330</u>
281-49000	INVESTMENT EARNINGS	300	300	300	2,786
	Total Investment Earnings	<u>300</u>	<u>300</u>	<u>300</u>	<u>2,786</u>
	Total	<u><u>24,300</u></u>	<u><u>24,300</u></u>	<u><u>24,300</u></u>	<u><u>31,116</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
281401-54230	PRESERVATION EXPENSE	50,000	70,000	50,000	0
	Total Other Charges & Services	<u>50,000</u>	<u>70,000</u>	<u>50,000</u>	<u>0</u>
	Total	<u><u>50,000</u></u>	<u><u>70,000</u></u>	<u><u>50,000</u></u>	<u><u>0</u></u>

Excess (Deficiency) of Revenues over Expenditures	(25,700)	(45,700)	(25,700)	31,116
Beginning Fund Balance	<u>109,391</u>	<u>155,091</u>	<u>155,091</u>	<u>123,975</u>
Ending Fund Balance	<u><u>83,691</u></u>	<u><u>109,391</u></u>	<u><u>129,391</u></u>	<u><u>155,091</u></u>

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

**GRAYSON COUNTY, TEXAS  
HISTORICAL COMMISSION  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
285-49000	INVESTMENT EARNINGS	100	100	100	212
	Total Investment Earnings	100	100	100	212
	Total	100	100	100	212

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
285662-53100	OFFICE SUPPLIES	50	50	50	0
285662-53200	POSTAGE	100	100	100	0
285662-53300	OPERATING EXPENSES	200	200	200	0
	Total Supplies & Materials	350	350	350	0
285662-54200	PRINTING	250	250	250	0
285662-54490	MISCELLANEOUS EXPENSE	5,000	4,000	5,000	0
	Total Other Charges & Services	5,250	4,250	5,250	0
	Total	5,600	4,600	5,600	0

Excess (Deficiency) of Revenues over Expenditures	(5,500)	(4,500)	(5,500)	212
Beginning Fund Balance	6,163	10,663	10,663	10,451
Ending Fund Balance	663	6,163	5,163	10,663



**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
290-49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	6,500
	Total Other Financing Sources	6,500	6,500	6,500	6,500
	Total	6,500	6,500	6,500	6,500

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
290547-53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	6,500
	Total Supplies & Materials	6,500	6,500	6,500	6,500
	Total	6,500	6,500	6,500	6,500
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

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

**GRAYSON COUNTY, TEXAS  
COURT REPORTER SERVICE FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
295-45325	COURT REPORTER/STENO	6,000	4,000	4,000	7,935
295-45610	COURT REPORTER/STENO	18,000	20,000	20,000	19,125
	Total Fees of Office	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>27,060</u>
	Total	<u><u>24,000</u></u>	<u><u>24,000</u></u>	<u><u>24,000</u></u>	<u><u>27,060</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
295506-54270	OTHER COURT COSTS	24,000	24,000	24,000	27,060
	Total Other Charges & Services	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>27,060</u>
	Total	<u><u>24,000</u></u>	<u><u>24,000</u></u>	<u><u>24,000</u></u>	<u><u>27,060</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

**GRAYSON COUNTY, TEXAS  
DRUG COURT FEE FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	3,600	6,500	13,000	14,559
300-45653	DISTRICT CLERK DRUG COURT FEE	5,000	7,000	10,000	9,885
	Total Fees of Office	<u>8,600</u>	<u>13,500</u>	<u>23,000</u>	<u>24,444</u>
300-49000	INVESTMENT EARNINGS	500	1,000	1,000	2,236
	Total Investment Earnings	<u>500</u>	<u>1,000</u>	<u>1,000</u>	<u>2,236</u>
	Total	<u><u>9,100</u></u>	<u><u>14,500</u></u>	<u><u>24,000</u></u>	<u><u>26,680</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
300585-53300	OPERATING EXPENSES	80,000	50,000	50,000	11,426
	Total Supplies & Materials	<u>80,000</u>	<u>50,000</u>	<u>50,000</u>	<u>11,426</u>
	Total	<u><u>80,000</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>11,426</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(70,900)	(35,500)	(26,000)	15,254
	Beginning Fund Balance	<u>84,034</u>	<u>119,534</u>	<u>119,534</u>	<u>104,280</u>
	Ending Fund Balance	<u><u>13,134</u></u>	<u><u>84,034</u></u>	<u><u>93,534</u></u>	<u><u>119,534</u></u>

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

**GRAYSON COUNTY, TEXAS  
VETERANS COURT FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
302-49600	DONATIONS	2,000	2,000	2,000	5,154
302-49660	PROGRAM PARTICIPANT PAYMENTS	1,000	1,000	1,000	1,310
	Total Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>6,464</u>
302-49000	INVESTMENT EARNINGS	100	0	0	59
	Total Investment Earnings	<u>100</u>	<u>0</u>	<u>0</u>	<u>59</u>
	Total	<u><u>3,100</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>6,523</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
302585-53300	OPERATING EXPENSES	5,000	3,000	3,000	0
	Total Supplies & Materials	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
	Total	<u><u>5,000</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,900)	0	0	6,523
	Beginning Fund Balance	<u>11,491</u>	<u>11,491</u>	<u>11,491</u>	<u>4,968</u>
	Ending Fund Balance	<u><u>9,591</u></u>	<u><u>11,491</u></u>	<u><u>11,491</u></u>	<u><u>11,491</u></u>



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

**GRAYSON COUNTY, TEXAS**  
**PRETRIAL INTERVENTION FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
305-49000	INVESTMENT EARNINGS	100	0	0	56
305-49655	PRETRIAL INTERVENTION FEE	7,000	11,000	7,000	9,995
	Total Miscellaneous	<u>7,100</u>	<u>11,000</u>	<u>7,000</u>	<u>10,051</u>
	Total	<u><u>7,100</u></u>	<u><u>11,000</u></u>	<u><u>7,000</u></u>	<u><u>10,051</u></u>

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
305585-53300	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	<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)	6,000	2,000	10,051
	Beginning Fund Balance	<u>16,051</u>	<u>10,051</u>	<u>10,051</u>	<u>0</u>
	Ending Fund Balance	<u><u>13,151</u></u>	<u><u>16,051</u></u>	<u><u>12,051</u></u>	<u><u>10,051</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
315-43400	FORFEITURE FUNDS	20,000	27,000	20,000	56,557
	Total Intergovernmental	<u>20,000</u>	<u>27,000</u>	<u>20,000</u>	<u>56,557</u>
315-49000	INVESTMENT EARNINGS	500	700	500	1,699
	Total Investment Earnings	<u>500</u>	<u>700</u>	<u>500</u>	<u>1,699</u>
315-49500	SALE OF FIXED ASSETS	0	2,500	0	1,386
		<u>0</u>	<u>2,500</u>	<u>0</u>	<u>1,386</u>
	<b>Total</b>	<u><u>20,500</u></u>	<u><u>30,200</u></u>	<u><u>20,500</u></u>	<u><u>59,642</u></u>

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
315540-51030	ASSISTANTS	13,979	13,772	13,772	15,333
315540-51080	PART-TIME	0	0	0	0
315540-52010	SOCIAL SECURITY TAXES	1,025	1,076	1,076	1,184
315540-52030	RETIREMENT	1,395	1,486	1,486	1,568
315540-52031	457 DEFERRED COMP EXPENSE	845	893	893	934
315540-52040	UNEMPLOYMENT COMPENSATION	17	17	17	22
315540-52050	WORKERS COMPENSATION	24	30	30	34
Total Personnel		<u>19,573</u>	<u>19,584</u>	<u>19,584</u>	<u>19,075</u>
315540-53300	OPERATING EXPENSES	10,000	10,000	5,000	11,525
315540-53585	VEHICLE MAINTENANCE	500	500	500	0
315540-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>10,500</u>	<u>10,500</u>	<u>5,500</u>	<u>11,525</u>
315540-54030	TRAINING & EDUCATION	3,000	3,000	3,000	2,104
315540-54550	REPAIRS & MAINTENANCE	500	500	500	0
Total Other Charges & Services		<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>2,104</u>
315540-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	11,938
Total Intergovernmental		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>11,938</u>
Total		<u><u>43,573</u></u>	<u><u>43,584</u></u>	<u><u>38,584</u></u>	<u><u>44,642</u></u>
Excess (Deficiency) of Revenues over Expenditures		(23,073)	(13,384)	(18,084)	15,000
Beginning Fund Balance		<u>66,374</u>	<u>79,758</u>	<u>79,758</u>	<u>64,758</u>
Ending Fund Balance		<u><u>43,301</u></u>	<u><u>66,374</u></u>	<u><u>61,674</u></u>	<u><u>79,758</u></u>

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

**GRAYSON COUNTY, TEXAS  
LAW LIBRARY FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
320-45300	COUNTY CLERK	40,000	40,000	40,000	45,395
320-45615	DISTRICT CLERK	40,000	40,000	40,000	44,625
	Total Fees of Office	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>90,020</u>
320-49000	INVESTMENT EARNINGS	0	20	20	148
	Total Investment Earnings	<u>0</u>	<u>20</u>	<u>20</u>	<u>148</u>
320-49600	DONATIONS	0	0	0	282
320-49850	COPIES	0	2,000	2,000	2,350
320-49955	CASH OVER/SHORT	0	0	0	0
	Total Miscellaneous Revenue	<u>0</u>	<u>2,000</u>	<u>2,000</u>	<u>2,631</u>
320-49970	TRANSFER IN	0	0	0	0
	Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>80,000</u></u>	<u><u>82,020</u></u>	<u><u>82,020</u></u>	<u><u>92,800</u></u>

**GRAYSON COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
320543-51030	ASSISTANTS	58,961	41,332	41,332	40,589
320543-52010	SOCIAL SECURITY TAXES	3,164	2,897	2,897	3,004
320543-52020	GROUP HEALTH INSURANCE	10,800	10,706	10,706	8,869
320543-52030	RETIREMENT	4,136	4,470	4,470	3,999
320543-52031	457 DEFERRED COMP EXPENSE	2,790	2,790	2,790	699
320543-52040	UNEMPLOYMENT COMPENSATION	51	54	54	59
320543-52050	WORKERS COMPENSATION	98	90	90	90
Total Personnel		<u>80,000</u>	<u>62,339</u>	<u>62,339</u>	<u>57,308</u>
320543-53100	OFFICE SUPPLIES	0	2,200	2,200	2,618
320543-53200	POSTAGE	0	20	20	0
320543-53300	OPERATING EXPENSES	0	21,700	21,700	20,607
320543-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>0</u>	<u>23,920</u>	<u>23,920</u>	<u>23,224</u>
320543-54030	TRAINING & EDUCATION	0	1,300	1,300	0
320543-54520	TELEPHONE	0	25	25	0
320543-54600	EQUIPMENT RENTAL	0	1,200	1,200	976
Total Other Charges & Services		<u>0</u>	<u>2,525</u>	<u>2,525</u>	<u>976</u>
Total		<u><u>80,000</u></u>	<u><u>88,784</u></u>	<u><u>88,784</u></u>	<u><u>81,508</u></u>
Excess (Deficiency) of Revenues over Expenditures		0	(6,764)	(6,764)	11,291
Beginning Fund Balance		<u>11,212</u>	<u>17,976</u>	<u>17,976</u>	<u>6,685</u>
Ending Fund Balance		<u><u>11,212</u></u>	<u><u>11,212</u></u>	<u><u>11,212</u></u>	<u><u>17,976</u></u>



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

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366-42670	TEXAS DEPT OF PUBLIC SAFETY	0	0	0	9,100
	Total Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>49,100</u>
366-49600	DONATIONS	0	0	0	0
366-49970	TRANSFER IN/CASH MATCH	0	0	0	0
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>49,100</u></u>

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	50,000	50,000	29,132
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	15,091
	Total Supplies & Materials	<u>68,000</u>	<u>68,000</u>	<u>68,000</u>	<u>44,223</u>
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>9,600</u>	<u>9,600</u>	<u>9,600</u>	<u>0</u>
366800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	22,355
	Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,355</u>
	Total	<u><u>77,600</u></u>	<u><u>77,600</u></u>	<u><u>77,600</u></u>	<u><u>66,578</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(37,600)	(37,600)	(37,600)	(17,478)
	Beginning Fund Balance	<u>61,560</u>	<u>99,160</u>	<u>99,160</u>	<u>116,638</u>
	Ending Fund Balance	<u><u>23,960</u></u>	<u><u>61,560</u></u>	<u><u>61,560</u></u>	<u><u>99,160</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**SHERIFF FORFEITURE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
380-43400	FORFEITED FUNDS	7,500	82,000	7,500	17,158
	Total Intergovernmental	7,500	82,000	7,500	17,158
380-49000	INVESTMENT EARNINGS	200	200	200	658
	Total Investment Earnings	200	200	200	658
380-49500	SALE OF FIXED ASSETS	0	7,100	0	4,157
	Total Miscellaneous Revenue	0	7,100	0	4,157
	Total	7,700	89,300	7,700	21,972

**GRAYSON COUNTY, TEXAS  
SHERIFF FORFEITURE FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
380550-53300	OPERATING EXPENDITURES	15,000	15,000	15,000	43,100
	Total Supplies & Materials	15,000	15,000	15,000	43,100
380550-55250	VEHICLES	0	0	0	6,000
	Total Capital Outlay	0	0	0	6,000
380550-56790	AID TO OTHER AGENCIES	5,500	5,500	5,500	5,500
	Total Intergovernmental	5,500	5,500	5,500	5,500
	<b>Total</b>	<b>20,500</b>	<b>20,500</b>	<b>20,500</b>	<b>54,600</b>
	Excess (Deficiency) of Revenues over Expenditures	(12,800)	68,800	(12,800)	(32,628)
	Beginning Fund Balance	88,466	19,666	19,666	52,294
	Ending Fund Balance	75,666	88,466	6,866	19,666

**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**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
385-49000	INVESTMENT EARNINGS	500	500	500	2,563
	Total Investment Earnings	500	500	500	2,563
385-49780	JAIL COMMISSARY	90,000	90,000	90,000	97,634
	Total Miscellaneous Revenue	90,000	90,000	90,000	97,634
	Total	90,500	90,500	90,500	100,197

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
385550-53300	OPERATING EXPENDITURES	110,000	110,000	110,000	98,347
	Total Supplies & Materials	110,000	110,000	110,000	98,347
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	12,000	0	0	70,600
	Total Capital Outlay	12,000	0	0	70,600
	Total	123,000	111,000	111,000	168,947
	Excess (Deficiency) of Revenues over Expenditures	(32,500)	(20,500)	(20,500)	(68,750)
	Beginning Fund Balance	84,255	104,755	104,755	173,505
	Ending Fund Balance	51,755	84,255	84,255	104,755



**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; and Immunizations.

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
402-44120	MEDICAID - TITLE XIX	8,000	8,000	8,000	8,436
	Total Intergovernmental	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,436</u>
402-44200	PATIENT FEES	27,000	20,000	35,000	25,861
	Total Fees	<u>27,000</u>	<u>20,000</u>	<u>35,000</u>	<u>25,861</u>
402-49970	TRANSFERS IN	21,000	20,000	10,000	8,565
	Total Other Financing Sources	<u>21,000</u>	<u>20,000</u>	<u>10,000</u>	<u>8,565</u>
	Total Revenues	<u><u>56,000</u></u>	<u><u>48,000</u></u>	<u><u>53,000</u></u>	<u><u>42,877</u></u>

**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
402601-51030	ASSISTANTS	4,634	4,855	4,855	4,533
402601-51080	PART-TIME	8,968	2,871	2,871	6,262
402601-52010	SOCIAL SECURITY TAXES	986	515	515	832
402601-52020	GROUP HEALTH INSURANCE	893	1,152	1,152	1,007
402601-52030	RETIREMENT	1,353	621	621	1,063
402601-52031	457 DEFERRED COMP EXPENSE	562	187	187	187
402601-52040	UNEMPLOYMENT COMPENSATION	17	8	8	16
402601-52050	WORKERS COMPENSATION	35	16	16	26
Total Personnel		17,448	10,225	10,225	13,926
402601-53100	OFFICE SUPPLIES	450	450	450	237
402601-53200	POSTAGE	230	230	230	176
402601-53300	OPERATING EXPENDITURES	1,200	1,200	1,200	236
402601-53350	JANITORIAL	1,750	1,750	1,750	1,568
402601-53390	MEDICATIONS	5,000	4,000	10,000	1,748
402601-53450	MEDICAL SUPPLIES	2,100	2,100	2,100	2,167
Total Supplies & Materials		10,730	9,730	15,730	6,132
402601-54000	PROFESSIONAL SERVICES	100	100	100	0
402601-54030	TRAINING & EDUCATION	200	200	200	0
402601-54080	LOCAL TRAVEL	50	50	50	0
402601-54220	DUES & PUBLICATIONS	100	100	100	0
402601-54300	LIABILITY INSURANCE	500	500	500	111
402601-54340	CONTRACT SERVICES	20,000	20,000	25,000	19,950
402601-54410	LAB & X-RAY SERVICES	4,200	4,200	4,200	4,283
402601-54520	TELEPHONE	250	250	250	188

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
402601-54540	UTILITIES	1,600	1,600	1,600	1,534
402601-54600	EQUIPMENT RENTAL	700	700	700	441
	Total Other Charges & Services	<u>27,700</u>	<u>27,700</u>	<u>32,700</u>	<u>26,507</u>
	Total	<u>55,878</u>	<u>47,655</u>	<u>58,655</u>	<u>46,565</u>
	Excess (Deficiency) of Revenues over Expenditures	122	345	(5,655)	(3,688)
	Beginning Fund Balance	<u>345</u>	<u>(0)</u>	<u>(0)</u>	<u>3,688</u>
	Ending Fund Balance	<u>467</u>	<u>345</u>	<u>(5,655)</u>	<u>(0)</u>

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
403-44030	RAINEY TRUST	88,200	88,200	88,200	88,488
	Total Intergovernmental	<u>88,200</u>	<u>88,200</u>	<u>88,200</u>	<u>88,488</u>
403-44200	PATIENT FEES	6,000	7,000	7,000	5,917
403-44203	PRE EMPLOYMENT MED FEES	500	800	800	792
403-44205	WELLNESS FEES	0	0	0	0
403-44210	SMOKING CESSATION FEES	0	0	0	0
	Total Fees	<u>6,500</u>	<u>7,800</u>	<u>7,800</u>	<u>6,709</u>
403-49950	MISCELLANEOUS REVENUE	0	0	0	105
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>105</u>
403-49970	TRANSFERS IN	0	0	0	0
	Total Transfers In	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>94,700</u></u>	<u><u>96,000</u></u>	<u><u>96,000</u></u>	<u><u>95,302</u></u>

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
403601-51030	ASSISTANTS	43,335	41,382	41,382	35,317
403601-51080	PART-TIME	35,136	40,809	40,809	4,799
403601-52010	SOCIAL SECURITY TAXES	5,778	4,705	4,705	3,023
403601-52020	GROUP HEALTH INSURANCE	8,474	9,739	9,739	8,219
403601-52030	RETIREMENT	7,854	5,813	5,813	4,018
403601-52031	457 DEFERRED COMP EXPENSE	3,244	1,965	1,965	1,378
403601-52040	UNEMPLOYMENT COMPENSATION	99	80	80	59
403601-52050	WORKERS COMPENSATION	202	150	150	97
Total Personnel		104,122	104,643	104,643	56,911
403601-53100	OFFICE SUPPLIES	500	500	500	892
403601-53200	POSTAGE	300	300	300	304
403601-53300	OPERATING EXPENDITURES	2,000	2,200	2,200	1,678
403601-53350	JANITORIAL	1,300	1,300	1,300	1,241
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,800	1,800	1,800	398
Total Supplies & Materials		5,950	6,150	6,150	4,514
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	19,950
403601-54030	TRAINING & EDUCATION	300	300	300	73
403601-54080	LOCAL TRAVEL	150	300	300	24
403601-54180	ADVERTISING	650	750	750	0
403601-54220	DUES & PUBLICATIONS	150	100	100	100
403601-54300	LIABILITY INSURANCE	850	850	850	767
403601-54410	LAB & X-RAY SERVICES	4,500	5,000	5,000	3,289
403601-54520	TELEPHONE	550	450	450	410
403601-54540	UTILITIES	1,400	1,400	1,400	1,125

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2019 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
403601-54600	EQUIPMENT RENTAL	600	700	700	303
	Total Other Charges & Services	<u>34,150</u>	<u>34,850</u>	<u>34,850</u>	<u>26,041</u>
	Total	<u>144,222</u>	<u>145,643</u>	<u>145,643</u>	<u>87,466</u>
	Excess (Deficiency) of Revenues over Expenditures	(49,522)	(49,643)	(49,643)	7,836
	Beginning Fund Balance	<u>284,964</u>	<u>334,607</u>	<u>334,607</u>	<u>326,771</u>
	Ending Fund Balance	<u>235,442</u>	<u>284,964</u>	<u>284,964</u>	<u>334,607</u>

**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	96,282
Total Intergovernmental		100,516	100,516	100,516	96,282
Total Revenues		102,016	102,016	102,016	96,282



**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
405601-51030	ASSISTANTS	68,860	77,101	77,101	66,493
405601-51080	PART-TIME	622	0	0	1,129
405601-52010	SOCIAL SECURITY TAXES	5,116	6,679	6,679	5,123
405601-52020	GROUP HEALTH INSURANCE	13,274	12,042	12,042	11,242
405601-52030	RETIREMENT	7,018	8,441	8,441	6,890
405601-52031	457 DEFERRED COMP EXPENSE	2,916	4,444	4,444	3,533
405601-52040	UNEMPLOYMENT COMPENSATION	88	113	113	99
405601-52050	WORKERS COMPENSATION	179	218	218	163
Total Personnel		<u>98,073</u>	<u>109,038</u>	<u>109,038</u>	<u>94,672</u>
405601-53100	OFFICE SUPPLIES	500	500	500	104
405601-53300	OPERATING EXPENDITURES	500	500	500	616
405601-53350	JANITORIAL	300	300	300	306
405601-53450	MEDICAL SUPPLIES	500	500	500	550
Total Supplies & Materials		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,576</u>
405601-54030	TRAINING & EDUCATION	100	100	100	0
405601-54080	LOCAL TRAVEL	200	200	200	24
405601-54540	UTILITIES	300	300	300	250
405601-54600	EQUIPMENT RENTAL	50	100	100	14
Total Other Charges & Services		<u>850</u>	<u>850</u>	<u>850</u>	<u>428</u>
Total		<u><u>100,723</u></u>	<u><u>111,688</u></u>	<u><u>111,688</u></u>	<u><u>96,676</u></u>
Excess (Deficiency) of Revenues over Expenditures		1,293	(9,672)	(9,672)	(394)
Beginning Fund Balance		<u>25,660</u>	<u>35,332</u>	<u>35,332</u>	<u>35,726</u>
Ending Fund Balance		<u><u>26,953</u></u>	<u><u>25,660</u></u>	<u><u>25,660</u></u>	<u><u>35,332</u></u>

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	836,873	807,910	807,910	774,900
	Total Intergovernmental	836,873	807,910	807,910	774,900
407-49600	DONATIONS	0	0	0	193,612
	Total Miscellaneous Revenue	0	0	0	193,612
	Total	836,873	807,910	807,910	968,513

**GRAYSON COUNTY, TEXAS**  
**WOMEN, INFANTS, & CHILDREN**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
407601-51030	ASSISTANTS	483,701	419,141	419,141	404,346
407601-51080	PART-TIME	0	122,428	122,428	10,708
407601-52010	SOCIAL SECURITY TAXES	37,073	38,511	38,511	30,841
407601-52020	GROUP HEALTH INSURANCE	115,749	107,335	107,335	94,303
407601-52030	RETIREMENT	52,698	49,235	49,235	41,937
407601-52031	457 DEFERRED COMP EXPENSE	22,027	18,544	18,544	18,099
407601-52040	UNEMPLOYMENT COMPENSATION	620	672	672	603
407601-52050	WORKERS COMPENSATION	1,349	1,272	1,272	1,002
Total Personnel		<u>713,217</u>	<u>757,138</u>	<u>757,138</u>	<u>601,839</u>
407601-53100	OFFICE SUPPLIES	8,500	6,500	6,500	1,486
407601-53200	POSTAGE	1,500	1,500	1,500	332
407601-53300	OPERATING EXPENSES	15,500	34,071	20,000	66,098
407601-53350	JANITORIAL SUPPLIES	12,000	14,000	14,000	9,684
407601-53450	MEDICAL SUPPLIES	5,000	5,000	5,000	2,351
407601-53560	GAS & OIL	3,500	2,000	2,000	13
407601-53585	VEHICLE MAINTENANCE	3,176	1,300	1,300	0
407601-53750	SMALL EQUIPMENT	0	2,000	2,000	5,619
Total Supplies & Materials		<u>49,176</u>	<u>66,371</u>	<u>52,300</u>	<u>85,583</u>
407601-54000	PROFESSIONAL SERVICES	26,698	0	0	0
407601-54030	TRAINING & EDUCATION	9,382	16,000	16,000	21,999
407601-54080	LOCAL TRAVEL	3,000	5,000	5,000	694
407601-54200	PRINTING	2,000	500	500	2,369
407601-54220	DUES AND PUBLICATIONS	1,500	500	500	205
407601-54300	LIABILITY & CASUALTY INSURANCE	1,000	150	150	109
407601-54340	CONTRACT SERVICES	10,000	45,000	45,000	46,070
407601-54520	TELEPHONE	5,500	4,000	4,000	5,248
Total Other Charges & Services		<u>74,480</u>	<u>87,050</u>	<u>87,050</u>	<u>87,480</u>
407601-55200	EQUIPMENT	0	0	0	193,612
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>193,612</u>
Total		<u>836,873</u>	<u>910,559</u>	<u>896,488</u>	<u>968,515</u>
Excess (Deficiency) of Revenues over Expenditures		0	(102,649)	(88,578)	(2)
Beginning Fund Balance		145,004	247,653	247,653	247,655
Ending Fund Balance		<u>145,004</u>	<u>145,004</u>	<u>159,075</u>	<u>247,653</u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
408-44220	FOOD HANDLERS FEES	28,000	50,000	50,000	308,614
408-44230	RESTAURANT PERMIT FEES	190,000	190,000	190,000	193,565
408-44240	FOOD MANAGERS FEES	65,000	20,000	20,000	117,859
408-44330	MISCELLANEOUS E.H. FEES	45,000	52,000	52,000	53,021
	Total Fees	<u>328,000</u>	<u>312,000</u>	<u>312,000</u>	<u>673,059</u>
408-49970	TRANSFERS IN	5,000	0	0	0
	Total Transfers In	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>333,000</u></u>	<u><u>312,000</u></u>	<u><u>312,000</u></u>	<u><u>673,059</u></u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
408601-51030	ASSISTANTS	334,543	354,409	354,409	308,610
408601-51080	PART-TIME	23,536	13,366	13,366	3,739
408601-52010	SOCIAL SECURITY TAXES	25,862	31,054	31,054	23,597
408601-52020	GROUP HEALTH INSURANCE	72,316	80,658	80,658	69,464
408601-52030	RETIREMENT	36,226	38,786	38,786	31,672
408601-52031	457 DEFERRED COMP EXPENSE	12,499	16,439	16,439	14,761
408601-52040	UNEMPLOYMENT COMPENSATION	457	527	527	454
408601-52050	WORKERS COMPENSATION	804	1,002	1,002	752
Total Personnel		506,243	536,241	536,241	453,048
408601-53100	OFFICE SUPPLIES	2,500	2,500	2,500	1,987
408601-53200	POSTAGE	2,000	2,500	2,500	1,989
408601-53300	OPERATING EXPENDITURES	15,000	20,000	20,000	20,502
408601-53350	JANITORIAL	3,500	3,500	3,500	3,165
408601-53750	SMALL EQUIPMENT	0	7,000	7,000	1,448
Total Supplies & Materials		23,000	35,500	35,500	29,091
408601-54000	PROFESSIONAL SERVICES	7,500	7,500	10,000	6,877
408601-54030	TRAINING & EDUCATION	2,500	2,500	5,000	1,972
408601-54080	LOCAL TRAVEL	3,000	3,000	3,000	1,751
408601-54200	PRINTING	400	1,000	1,000	859
408601-54220	DUES & PUBLICATIONS	700	700	700	668
408601-54520	TELEPHONE	3,500	4,000	4,000	3,036
408601-54540	UTILITIES	2,800	2,800	2,800	2,644
408601-54550	REPAIR & MAINTENANCE	2,200	2,200	2,200	1,332
408601-54600	EQUIPMENT RENTAL	900	800	800	867
408601-54900	CREDIT CARD PROCESSING FEES	1,600	1,000	1,000	4,143
Total Other Charges & Services		25,100	25,500	30,500	24,148

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
408800-57000	TRANSFERS TO OTHER FUNDS	0	0	271,500	26,885
	Total Transfers Out	0	0	271,500	26,885
	Total	554,343	597,241	873,741	533,173
	Excess (Deficiency) of Revenues over Expenditures	(221,343)	(285,241)	(561,741)	139,886
	Beginning Fund Balance	221,407	506,648	506,648	366,762
	Ending Fund Balance	64	221,407	(55,093)	506,648

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
409-44280	IMMUNIZATION CLINIC FEES	30,000	40,000	40,000	27,680
409-44285	FLU FEES	20,000	33,000	33,000	22,119
409-44320	LAB FEES & PRESCRIPTIONS	6,000	6,300	6,300	5,080
Total Fees		<u>56,000</u>	<u>79,300</u>	<u>79,300</u>	<u>54,879</u>
Total Revenues		<u><u>56,000</u></u>	<u><u>79,300</u></u>	<u><u>79,300</u></u>	<u><u>54,879</u></u>

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2021 Adopted Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
409601-51030	ASSISTANTS	11,835	13,062	13,062	11,458
409601-51080	PART-TIME	8,488	41,200	41,200	10,042
409601-52010	SOCIAL SECURITY TAXES	1,473	2,258	2,258	1,647
409601-52020	GROUP HEALTH INSURANCE	2,281	2,827	2,827	2,568
409601-52030	RETIREMENT	2,021	2,748	2,748	2,124
409601-52031	457 DEFERRED COMP EXPENSE	840	546	546	435
409601-52040	UNEMPLOYMENT COMPENSATION	26	38	38	31
409601-52050	WORKERS COMPENSATION	52	71	71	52
Total Personnel		<u>27,016</u>	<u>62,750</u>	<u>62,750</u>	<u>28,356</u>
409601-53100	OFFICE SUPPLIES	400	200	200	144
409601-53200	POSTAGE	500	500	500	553
409601-53300	OPERATING EXPENDITURES	300	300	300	115
409601-53350	JANITORIAL	1,700	15	15	1,603
409601-53390	MEDICATIONS	15,000	15,000	15,000	15,935
409601-53450	MEDICAL SUPPLIES	1,000	1,500	1,500	356
Total Supplies & Materials		<u>18,900</u>	<u>17,515</u>	<u>17,515</u>	<u>18,707</u>
409601-54030	TRAINING & EDUCATION	100	100	100	0
409601-54080	LOCAL TRAVEL	50	50	50	6
409601-54180	ADVERTISING	300	300	300	0
409601-54200	PRINTING	50	50	50	0
409601-54220	DUES & PUBLICATIONS	50	50	50	0
409601-54300	LIABILITY INSURANCE	50	50	50	0
409601-54340	CONTRACT SERVICES	150	150	150	75
409601-54410	LAB & X-RAY SERVICES	600	600	600	0
409601-54520	TELEPHONE	350	300	300	271
409601-54540	UTILITIES	1,500	1,500	1,500	1,459
409601-54600	EQUIPMENT RENTAL	350	350	350	253
Total Other Charges & Services		<u>3,550</u>	<u>3,500</u>	<u>3,500</u>	<u>2,064</u>
Total		<u><u>49,466</u></u>	<u><u>83,765</u></u>	<u><u>83,765</u></u>	<u><u>49,128</u></u>



**GRAYSON COUNTY, TEXAS**  
**COMMUNICABLE DISEASE CONTROL**  
**2021 Adopted Budget**

DEPT 602: FLU

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
409602-51030	ASSISTANTS	8,260	9,016	9,016	7,397
409602-51080	PART-TIME	3,729	8,979	8,979	1,620
409602-52010	SOCIAL SECURITY TAXES	869	1,029	1,029	681
409602-52020	GROUP HEALTH INSURANCE	1,592	1,754	1,754	1,630
409602-52030	RETIREMENT	1,192	964	964	734
409602-52031	457 DEFERRED COMP EXPENSE	496	301	301	179
409602-52040	UNEMPLOYMENT COMPENSATION	15	17	17	14
409602-52050	WORKERS COMPENSATION	31	32	32	21
Total Personnel		16,184	22,092	22,092	12,276
409602-53100	OFFICE SUPPLIES	50	50	50	0
409602-53200	POSTAGE	25	25	25	2
409602-53300	OPERATING EXPENSES	75	75	75	2
409602-53390	MEDICATIONS	16,500	16,500	16,500	7,484
409602-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	0
Total Supplies & Materials		18,150	18,150	18,150	7,488
409602-54080	LOCAL TRAVEL	200	200	200	52
409602-54180	ADVERTISING	50	50	50	0
409602-54540	UTILITIES	25	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	12
Total Other Charges & Services		310	310	310	64
Total		34,644	40,552	40,552	19,828
409800-57000	TRANSFERS TO OTHER FUNDS	50,000	0	0	100,000
Total Transfers Out		50,000	0	0	100,000
Total Expenditures		134,110	124,317	124,317	168,956
Excess (Deficiency) of Revenues over Expenditures		(78,110)	(45,017)	(45,017)	(114,078)
Beginning Fund Balance		101,317	146,334	146,334	260,412
Ending Fund Balance		23,207	101,317	101,317	146,334

**GRAYSON COUNTY, TEXAS  
STATE TUBERCULOSIS CONTROL GRANT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
410-44070	STATE CONTRACT	18,870	14,394	14,394	9,672
	Total Intergovernmental	18,870	14,394	14,394	9,672
410-44200	PATIENT FEES	250	250	250	110
	Total Fees	250	250	250	110
410-49970	TRANSFERS IN	9,500	9,000	9,000	7,467
	Total Other Financing Sources	9,500	9,000	9,000	7,467
	Total Revenues	28,620	23,644	23,644	17,249

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
410601-51030	ASSISTANTS	16,686	13,640	13,640	10,095
410601-52010	SOCIAL SECURITY TAXES	1,302	1,197	1,197	744
410601-52020	GROUP HEALTH INSURANCE	3,217	3,037	3,037	2,436
410601-52030	RETIREMENT	1,788	1,480	1,480	1,003
410601-52031	457 DEFERRED COMP EXPENSE	743	691	691	262
410601-52040	UNEMPLOYMENT COMPENSATION	23	20	20	15
410601-52050	WORKERS COMPENSATION	46	38	38	24
Total Personnel		<u>25,073</u>	<u>20,103</u>	<u>20,103</u>	<u>14,579</u>
410601-53100	OFFICE SUPPLIES	0	20	20	0
410601-53300	OPERATING EXPENDITURES	400	400	400	232
Total Supplies & Materials		<u>400</u>	<u>420</u>	<u>420</u>	<u>232</u>
410601-54080	LOCAL TRAVEL	0	500	500	27
410601-54340	CONTRACT SERVICES	1,900	2,000	2,000	1,788
410601-54410	LAB & X-RAY SERVICES	600	1,000	1,000	200
410601-54430	CLINIC FEES	200	200	200	150
Total Other Charges & Services		<u>3,000</u>	<u>3,700</u>	<u>3,700</u>	<u>2,165</u>
Total Expenditures		<u><u>28,473</u></u>	<u><u>24,223</u></u>	<u><u>24,223</u></u>	<u><u>16,976</u></u>
Excess (Deficiency) of Revenues over Expenditures		147	(579)	(579)	273
Beginning Fund Balance		<u>(306)</u>	<u>273</u>	<u>273</u>	<u>0</u>
Ending Fund Balance		<u><u>(159)</u></u>	<u><u>(306)</u></u>	<u><u>(306)</u></u>	<u><u>273</u></u>

**GRAYSON COUNTY, TEXAS  
FEDERAL TUBERCULOSIS CONTROL GRANT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
411-43200	FEDERAL GRANT REVENUE	15,583	15,583	15,583	9,603
	Total Intergovernmental	15,583	15,583	15,583	9,603
411-49970	TRANSFERS IN	1,000	11,000	11,000	5,074
	Total Other Financing Sources	1,000	11,000	11,000	5,074
	Total Revenues	16,583	26,583	26,583	14,677

**GRAYSON COUNTY, TEXAS  
FEDERAL TUBERCULOSIS CONTROL GRANT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
411601-51030	ASSISTANTS	7,848	15,605	15,605	8,347
411601-52010	SOCIAL SECURITY TAXES	569	1,397	1,397	671
411601-52020	GROUP HEALTH INSURANCE	1,513	2,827	2,827	1,470
411601-52030	RETIREMENT	781	1,731	1,731	864
411601-52031	457 DEFERRED COMP EXPENSE	324	1,039	1,039	563
411601-52040	UNEMPLOYMENT COMPENSATION	10	23	23	12
411601-52050	WORKERS COMPENSATION	20	44	44	20
Total Personnel		<u>11,065</u>	<u>22,666</u>	<u>22,666</u>	<u>11,947</u>
411601-53300	OPERATING EXPENDITURES	363	357	357	1
Total Supplies & Materials		<u>363</u>	<u>357</u>	<u>357</u>	<u>1</u>
411601-54340	CONTRACT SERVICES	3,400	3,200	3,200	2,075
Total Other Charges & Services		<u>3,400</u>	<u>3,200</u>	<u>3,200</u>	<u>2,075</u>
Total		<u>14,828</u>	<u>26,223</u>	<u>26,223</u>	<u>14,023</u>
Excess (Deficiency) of Revenues over Expenditures		1,755	360	360	654
Beginning Fund Balance		<u>1,014</u>	<u>654</u>	<u>654</u>	<u>0</u>
Ending Fund Balance		<u>2,769</u>	<u>1,014</u>	<u>1,014</u>	<u>654</u>

**GRAYSON COUNTY, TEXAS  
PUBLIC HEALTH EMERGENCY PREPAREDNESS  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
412-44080	STATE CONTRACT	112,277	112,277	112,277	100,099
	Total Intergovernmental	<u>112,277</u>	<u>112,277</u>	<u>112,277</u>	<u>100,099</u>
412-49970	TRANSFERS IN	11,000	15,000	15,000	5,779
	Total Other Financing Sources	<u>11,000</u>	<u>15,000</u>	<u>15,000</u>	<u>5,779</u>
	Total Revenues	<u><u>123,277</u></u>	<u><u>127,277</u></u>	<u><u>127,277</u></u>	<u><u>105,878</u></u>

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
412601-51030	ASSISTANTS	73,601	74,789	74,789	57,746
412601-52010	SOCIAL SECURITY TAXES	5,419	6,133	6,133	4,240
412601-52020	GROUP HEALTH INSURANCE	14,188	16,755	16,755	11,998
412601-52030	RETIREMENT	7,433	7,887	7,887	5,793
412601-52031	457 DEFERRED COMP EXPENSE	3,089	1,450	1,450	2,070
412601-52040	UNEMPLOYMENT COMPENSATION	93	110	110	85
412601-52050	WORKERS COMPENSATION	190	204	204	139
Total Personnel		104,013	107,328	107,328	82,070
412601-53100	OFFICE SUPPLIES	1,500	1,500	1,500	490
412601-53300	OPERATING EXPENDITURES	2,000	2,000	2,000	974
412601-53350	JANITORIAL	1,656	1,656	1,656	1,442
412601-53900	INDIRECT EXPENSES	2,000	2,000	2,000	0
Total Supplies & Materials		7,156	7,156	7,156	2,906
412601-54030	TRAINING & EDUCATION	5,850	4,500	4,500	2,992
412601-54080	LOCAL TRAVEL	812	812	812	615
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	2,200	2,596	2,596	1,543
412601-54540	UTILITIES	1,560	1,560	1,560	1,279
412601-54600	EQUIPMENT RENTAL	400	100	100	52
Total Other Charges & Services		16,822	15,568	15,568	12,481
Total Expenditures		127,991	130,052	130,052	97,456
Excess (Deficiency) of Revenues over Expenditures		(4,714)	(2,775)	(2,775)	8,422
Beginning Fund Balance		6,264	9,039	9,039	617
Ending Fund Balance		1,550	6,264	6,264	9,039

**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
415-44150	MEDICAID	8,500	10,000	10,000	8,503
	Total Intergovernmental	<u>8,500</u>	<u>10,000</u>	<u>10,000</u>	<u>8,503</u>
415-47000	PATIENT FEES	12,000	12,000	12,000	16,150
	Total Fees	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>16,150</u>
415-49600	DONATIONS	0	0	0	40
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>40</u>
415-49970	TRANSFERS IN	42,000	45,000	45,000	25,421
	Total Other Financing Sources	<u>42,000</u>	<u>45,000</u>	<u>45,000</u>	<u>25,421</u>
	Total Revenues	<u><u>62,500</u></u>	<u><u>67,000</u></u>	<u><u>67,000</u></u>	<u><u>50,114</u></u>



**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
415601-51030	ASSISTANTS	32,910	34,678	34,678	31,856
415601-51080	PART-TIME	9,009	0	0	0
415601-52010	SOCIAL SECURITY TAXES	3,038	3,035	3,035	2,478
415601-52020	GROUP HEALTH INSURANCE	6,344	6,519	6,519	5,482
415601-52030	RETIREMENT	4,170	3,672	3,672	3,183
415601-52031	457 DEFERRED COMP EXPENSE	1,733	842	842	1,018
415601-52040	UNEMPLOYMENT COMPENSATION	53	51	51	46
415601-52050	WORKERS COMPENSATION	108	95	95	77
Total Personnel		<u>57,365</u>	<u>48,892</u>	<u>48,892</u>	<u>44,140</u>
415601-53100	OFFICE SUPPLIES	600	600	600	388
415601-53200	POSTAGE	250	100	100	260
415601-53300	OPERATING EXPENDITURES	2,100	1,100	1,100	274
415601-53350	JANITORIAL	1,100	1,100	1,100	875
415601-53450	MEDICAL SUPPLIES	1,300	1,300	1,300	1,269
Total Supplies & Materials		<u>5,600</u>	<u>4,200</u>	<u>4,200</u>	<u>3,066</u>
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	200	200	200	15
415601-54080	LOCAL TRAVEL	500	500	500	609
415601-54200	PRINTING	50	50	50	0
415601-54520	TELEPHONE	600	500	500	467
415601-54540	UTILITIES	850	850	850	746
415601-54600	EQUIPMENT RENTAL	1,100	1,100	1,100	961
Total Other Charges & Services		<u>3,500</u>	<u>3,400</u>	<u>3,400</u>	<u>2,908</u>
Total		<u><u>66,465</u></u>	<u><u>56,492</u></u>	<u><u>56,492</u></u>	<u><u>50,114</u></u>
Excess (Deficiency) of Revenues over Expenditures		(3,965)	10,508	10,508	0
Beginning Fund Balance		<u>10,508</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance		<u><u>6,543</u></u>	<u><u>10,508</u></u>	<u><u>10,508</u></u>	<u><u>0</u></u>

**Juvenile Case Manager Fee Fund** - to account for the accumulation of fees assessed and collected through the Justices of the Peace. Funds deposited into this fund are restricted to the operation of a program to discourage delinquency and provide juvenile justice. The program was discontinued in 2012.

**GRAYSON COUNTY, TEXAS**  
**JUVENILE CASE MANAGER FEE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
525-46030	JP JUV CASE MANAGER FEE	500	4,000	500	283
	Total Fees of Office	<u>500</u>	<u>4,000</u>	<u>500</u>	<u>283</u>
525-49000	INVESTMENT EARNINGS	15	100	15	183
	Total Investment Earnings	<u>15</u>	<u>100</u>	<u>15</u>	<u>183</u>
	Total	<u><u>515</u></u>	<u><u>4,100</u></u>	<u><u>515</u></u>	<u><u>466</u></u>
	Excess (Deficiency) of Revenues over Expenditures	515	4,100	515	466
	Beginning Fund Balance	<u>13,445</u>	<u>9,345</u>	<u>9,345</u>	<u>8,879</u>
	Ending Fund Balance	<u><u>13,960</u></u>	<u><u>13,445</u></u>	<u><u>9,860</u></u>	<u><u>9,345</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - SHERIFF**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
560-42280	LAW ENFORCEMENT EDUCATION	9,250	9,250	9,250	10,629
	Total Fees of Office	9,250	9,250	9,250	10,629
	Total	9,250	9,250	9,250	10,629

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
560550-54030	TRAINING & EDUCATION	10,000	10,000	10,000	10,950
	Total Other Charges & Services	10,000	10,000	10,000	10,950
	Total	10,000	10,000	10,000	10,950
Excess (Deficiency) of Revenues over Expenditures		(750)	(750)	(750)	(321)
Beginning Fund Balance		1,843	2,593	2,593	2,914
Ending Fund Balance		1,093	1,843	1,843	2,593

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
561-42280	LAW ENFORCEMENT EDUCATION	650	650	650	682
	Total Fees of Office	650	650	650	682
	Total	650	650	650	682

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
561521-54030	TRAINING & EDUCATION	2,300	2,300	2,300	1,315
	Total Other Charges & Services	2,300	2,300	2,300	1,315
	Total	2,300	2,300	2,300	1,315
Excess (Deficiency) of Revenues over Expenditures		(1,650)	(1,650)	(1,650)	(633)
Beginning Fund Balance		4,305	5,955	5,955	6,588
Ending Fund Balance		2,655	4,305	4,305	5,955

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
562-42280	LAW ENFORCEMENT EDUCATION	650	650	650	682
	Total Fees of Office	650	650	650	682
	Total	650	650	650	682

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
562522-54030	TRAINING & EDUCATION	4,000	4,000	4,000	0
	Total Other Charges & Services	4,000	4,000	4,000	0
	Total	4,000	4,000	4,000	0
Excess (Deficiency) of Revenues over Expenditures		(3,350)	(3,350)	(3,350)	682
Beginning Fund Balance		8,955	12,305	12,305	11,623
Ending Fund Balance		5,605	8,955	8,955	12,305

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
563-42280	LAW ENFORCEMENT EDUCATION	650	650	650	0
	Total Fees of Office	650	650	650	0
	Total	650	650	650	0

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
563523-54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
	Total Other Charges & Services	5,000	5,000	5,000	0
	Total	5,000	5,000	5,000	0
Excess (Deficiency) of Revenues over Expenditures		(4,350)	(4,350)	(4,350)	0
Beginning Fund Balance		5,393	9,743	9,743	9,743
Ending Fund Balance		1,043	5,393	5,393	9,743



**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
564-42280	LAW ENFORCEMENT EDUCATION	650	650	650	682
	Total Fees of Office	650	650	650	682
	Total	650	650	650	682

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
564524-54030	TRAINING & EDUCATION	1,400	1,400	1,400	580
	Total Other Charges & Services	1,400	1,400	1,400	580
	Total	1,400	1,400	1,400	580
	Excess (Deficiency) of Revenues over Expenditures	(750)	(750)	(750)	101
	Beginning Fund Balance	5,252	6,002	6,002	5,901
	Ending Fund Balance	4,502	5,252	5,252	6,002

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - DISTRICT ATTORNEY**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
565-42280	LAW ENFORCEMENT EDUCATION	800	800	800	0
	Total Fees of Office	800	800	800	0
	Total	800	800	800	0

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
565540-54030	TRAINING & EDUCATION	700	700	700	0
	Total Other Charges & Services	700	700	700	0
	Total	700	700	700	0
	Excess (Deficiency) of Revenues over Expenditures	100	100	100	0
	Beginning Fund Balance	867	767	767	767
	Ending Fund Balance	967	867	867	767

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

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #1**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
571-46090	JP TIME PAYMENT FEE	200	200	300	349
	Total Fees of Office	200	200	300	349
	Total	200	200	300	349

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
571511-53300	OPERATING EXPENDITURES	900	800	1,000	0
	Total Supplies & Materials	900	800	1,000	0
	Total	900	800	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(700)	(600)	(700)	349
	Beginning Fund Balance	714	1,314	1,314	965
	Ending Fund Balance	14	714	614	1,314

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #2**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
572-46090	JP TIME PAYMENT FEE	200	200	200	346
	Total Fees of Office	200	200	200	346
	Total	200	200	200	346

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
572512-53300	OPERATING EXPENDITURES	2,000	2,000	2,000	0
	Total Supplies & Materials	2,000	2,000	2,000	0
	Total	2,000	2,000	2,000	0
	Excess (Deficiency) of Revenues over Expenditures	(1,800)	(1,800)	(1,800)	346
	Beginning Fund Balance	8,381	10,181	10,181	9,835
	Ending Fund Balance	6,581	8,381	8,381	10,181

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #3**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
573-46090	JP TIME PAYMENT FEE	50	50	50	38
	Total Fees of Office	50	50	50	38
	Total	50	50	50	38

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
573513-53300	OPERATING EXPENDITURES	1,000	1,000	1,000	0
	Total Supplies & Materials	1,000	1,000	1,000	0
	Total	1,000	1,000	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(950)	(950)	(950)	38
	Beginning Fund Balance	1,096	2,046	2,046	2,008
	Ending Fund Balance	146	1,096	1,096	2,046

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #4**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
574-46090	JP TIME PAYMENT FEE	50	50	50	79
	Total Fees of Office	50	50	50	79
	Total	50	50	50	79

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
574514-53300	OPERATING EXPENDITURES	50	1,600	600	0
	Total Supplies & Materials	50	1,600	600	0
	Total	50	1,600	600	0
	Excess (Deficiency) of Revenues over Expenditures	0	(1,550)	(550)	79
	Beginning Fund Balance	88	1,638	1,638	1,559
	Ending Fund Balance	88	88	1,088	1,638

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - COUNTY CLERK**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	3,500	3,500	3,500	1,754
	Total Fees of Office	3,500	3,500	3,500	1,754
	Total	3,500	3,500	3,500	1,754

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
575403-53300	OPERATING EXPENDITURES	9,000	9,000	9,000	0
	Total Supplies & Materials	9,000	9,000	9,000	0
	Total	9,000	9,000	9,000	0
	Excess (Deficiency) of Revenues over Expenditures	(5,500)	(5,500)	(5,500)	1,754
	Beginning Fund Balance	13,629	19,129	19,129	17,375
	Ending Fund Balance	8,129	13,629	13,629	19,129



**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - DISTRICT CLERK**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	2,000	2,000	2,000	1,812
	Total Fees of Office	2,000	2,000	2,000	1,812
	Total	2,000	2,000	2,000	1,812

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
576530-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	0
	Total Supplies & Materials	10,000	10,000	10,000	0
	Total	10,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(8,000)	(8,000)	(8,000)	1,812
	Beginning Fund Balance	19,340	27,340	27,340	25,528
	Ending Fund Balance	11,340	19,340	19,340	27,340

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

**GRAYSON COUNTY, TEXAS  
PROBATE EDUCATION FEE FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
581-45010	PROBATE EDUCATION FEE	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total	0	0	0	0

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
581401-54030	TRAINING & EDUCATION	3,303	0	2,000	0
	Total Other Charges & Services	3,303	0	2,000	0
	Total	3,303	0	2,000	0
	Excess (Deficiency) of Revenues over Expenditures	(3,303)	0	(2,000)	0
	Beginning Fund Balance	3,303	3,303	3,303	3,303
	Ending Fund Balance	0	3,303	1,303	3,303

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	16,000	16,000	16,000	16,180
	Total Fees of Office	16,000	16,000	16,000	16,180
	Total	16,000	16,000	16,000	16,180

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	10,000	10,000	10,000	0
	Total Other Charges & Services	10,000	10,000	10,000	0
	Total	10,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	6,000	6,000	6,000	16,180
	Beginning Fund Balance	117,066	111,066	111,066	94,886
	Ending Fund Balance	123,066	117,066	117,066	111,066

### **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 the a small portion of the debt service. Property taxes levied in excess of actual requirements are legally restricted to servicing this debt until the bond issue is retired.

**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
620-40100	CURRENT TAX COLLECTIONS	0	0	0	0
620-40150	DELINQUENT TAXES	0	0	0	0
620-40200	PENALTY & INTEREST	0	0	0	0
	Total Property Taxes	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
620-43050	TXDOT REIMBURSEMENT	5,281,625	5,281,625	5,281,625	5,281,625
	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	4,000	5,000	4,000	19,778
	Total Investment Earnings	<u>4,000</u>	<u>5,000</u>	<u>4,000</u>	<u>19,778</u>
	Total	<u><u>5,285,625</u></u>	<u><u>5,286,625</u></u>	<u><u>5,285,625</u></u>	<u><u>5,301,403</u></u>



**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
620750-54490	MISCELLANEOUS EXPENSE	1,500	3,000	3,000	1,000
	Total Other Charges & Services	<u>1,500</u>	<u>3,000</u>	<u>3,000</u>	<u>1,000</u>
620750-56200	DEBT SERVICE PRINCIPAL	4,195,000	4,015,000	4,015,000	3,875,000
620750-56600	DEBT SERVICE INTEREST	1,206,688	1,306,025	1,306,025	1,444,450
	Total Debt Service	<u>5,401,688</u>	<u>5,321,025</u>	<u>5,321,025</u>	<u>5,319,450</u>
	Total	<u><u>5,403,188</u></u>	<u><u>5,324,025</u></u>	<u><u>5,324,025</u></u>	<u><u>5,320,450</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(117,563)	(37,400)	(38,400)	(19,047)
	Beginning Fund Balance	<u>157,786</u>	<u>195,186</u>	<u>195,186</u>	<u>214,233</u>
	Ending Fund Balance	<u><u>40,223</u></u>	<u><u>157,786</u></u>	<u><u>156,786</u></u>	<u><u>195,186</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**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
625-40100	CURRENT TAX COLLECTIONS	1,142,650	1,244,000	1,141,650	1,264,976
625-40150	DELINQUENT TAXES	3,000	5,200	0	0
625-40200	PENALTY & INTEREST	5,000	8,400	5,000	8,696
	Total Property Taxes	<u>1,150,650</u>	<u>1,257,600</u>	<u>1,146,650</u>	<u>1,273,672</u>
625-49000	INVESTMENT EARNINGS	500	600	1,000	924
	Total Investment Earnings	<u>500</u>	<u>600</u>	<u>1,000</u>	<u>924</u>
625-49970	TRANSFER IN/CASH MATCH	0	0	0	42,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>42,000</u>
	Total	<u><u>1,151,150</u></u>	<u><u>1,258,200</u></u>	<u><u>1,147,650</u></u>	<u><u>1,316,596</u></u>

**GRAYSON COUNTY, TEXAS**  
**2018 TRANSPORTATION BONDS DEBT SERVICE FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
625750-54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	750
	Total Other Charges & Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>750</u>
625750-56100	BOND ISSUANCE COSTS	0	0	0	171,927
625750-56200	DEBT SERVICE PRINCIPAL	850,000	825,000	825,000	860,000
625750-56600	DEBT SERVICE INTEREST	291,900	316,650	316,650	283,473
	Total Debt Service	<u>1,141,900</u>	<u>1,141,650</u>	<u>1,141,650</u>	<u>1,315,400</u>
	Total	<u><u>1,142,900</u></u>	<u><u>1,142,650</u></u>	<u><u>1,142,650</u></u>	<u><u>1,316,150</u></u>
	Excess (Deficiency) of Revenues over Expenditures	8,250	115,550	5,000	447
	Beginning Fund Balance	<u>115,997</u>	<u>447</u>	<u>447</u>	<u>0</u>
	Ending Fund Balance	<u><u>124,247</u></u>	<u><u>115,997</u></u>	<u><u>5,447</u></u>	<u><u>447</u></u>

### **Capital Projects Funds**

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

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

**GRAYSON COUNTY, TEXAS  
PERMANENT IMPROVEMENT FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
700-40100	CURRENT TAX COLLECTIONS	100,000	100,000	100,000	100,605
700-40150	DELINQUENT TAXES	1,000	1,000	1,000	1,515
700-40200	PENALTY & INTEREST	1,000	1,000	1,000	1,196
	Total Property Taxes	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>103,316</u>
700-49000	INVESTMENT EARNINGS	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>4,545</u>
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>4,545</u>
700-49970	TRANSFERS IN	<u>582,000</u>	<u>125,000</u>	<u>575,000</u>	<u>100,000</u>
	Total Other Financing Sources	<u>582,000</u>	<u>125,000</u>	<u>575,000</u>	<u>100,000</u>
	Total	<u><u>687,000</u></u>	<u><u>230,000</u></u>	<u><u>680,000</u></u>	<u><u>207,861</u></u>

**GRAYSON COUNTY, TEXAS  
PERMANENT IMPROVEMENT FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
700718-53750	SMALL EQUIPMENT	0	0	0	2,168
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,168</u>
700718-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	40,084
700718-54490	MISCELLANEOUS EXPENSE	50,000	50,000	50,000	0
700718-54550	REPAIR & MAINTENANCE	150,000	150,000	150,000	324,901
	Total Other Charges & Services	<u>250,000</u>	<u>250,000</u>	<u>250,000</u>	<u>364,985</u>
700718-55100	IMPROVEMENTS	0	0	450,000	0
700718-55200	EQUIPMENT	582,000	0	0	0
	Total Capital Outlay	<u>582,000</u>	<u>0</u>	<u>450,000</u>	<u>0</u>
	Total	<u><u>832,000</u></u>	<u><u>250,000</u></u>	<u><u>700,000</u></u>	<u><u>367,152</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(145,000)	(20,000)	(20,000)	(159,292)
	Beginning Fund Balance	<u>155,808</u>	<u>175,808</u>	<u>175,808</u>	<u>335,100</u>
	Ending Fund Balance	<u><u>10,808</u></u>	<u><u>155,808</u></u>	<u><u>155,808</u></u>	<u><u>175,808</u></u>



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

**GRAYSON COUNTY, TEXAS**  
**LATERAL ROAD FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,592
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,592
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,592
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,592
	Total Intergovernmental	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,367</u>
710-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	10,419
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>10,419</u>
	Total	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>80,785</u></u>

**GRAYSON COUNTY, TEXAS  
LATERAL ROAD FUND  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
710701-53300	OPERATING EXPENSES	0	50,000	100,000	0
710702-53300	OPERATING EXPENSES	0	0	125,000	0
710703-53300	OPERATING EXPENSES	0	0	65,000	0
710704-53300	OPERATING EXPENSES	0	50,000	130,000	0
	Total Supplies & Materials	0	100,000	420,000	0
710701-55200	EQUIPMENT	130,000	0	0	0
710702-55200	EQUIPMENT	50,000	100,000	0	49,900
710703-55200	EQUIPMENT	10,000	90,500	0	0
710704-55200	EQUIPMENT	140,000	0	0	0
	Total Capital Outlay	330,000	190,500	0	49,900
	Total	330,000	290,500	420,000	49,900
	Excess (Deficiency) of Revenues over Expenditures	(259,000)	(219,500)	(349,000)	30,885
	Beginning Fund Balance	266,217	485,717	485,717	454,832
	Ending Fund Balance	7,217	266,217	136,717	485,717

**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  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
720-43000	STATE GRANT REVENUE	0	0	0	165,581
720-43200	FEDERAL GRANT REVENUE	0	0	0	49,846
	Total Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>215,427</u>
720-49000	INVESTMENT EARNINGS	15,000	15,000	15,000	90,427
	Total Investment Earnings	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>90,427</u>
	Total	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>305,854</u></u>

**GRAYSON COUNTY, TEXAS**  
**RIGHT-OF-WAY ACQUISITION FUND**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
720705-53300	OPERATING EXPENSES	0	0	0	0
	Total Supplies & Materials	0	0	0	0
720705-54000	PROFESSIONAL SERVICES	2,000,000	2,000,000	2,000,000	698
	Total Other Charges & Services	2,000,000	2,000,000	2,000,000	698
720705-55570	RIGHT-OF-WAY PURCHASES	0	0	0	50,000
	Total Capital Outlay	0	0	0	50,000
720800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	71,681
	Total Transfers	0	0	0	71,681
	Total	2,000,000	2,000,000	2,000,000	122,379
	Excess (Deficiency) of Revenues over Expenditures	(1,985,000)	(1,985,000)	(1,985,000)	183,475
	Beginning Fund Balance	2,681,563	4,666,563	4,666,563	4,483,088
	Ending Fund Balance	696,563	2,681,563	2,681,563	4,666,563

## **Enterprise Fund**

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

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

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
800-41500	AVIATION FACILITIES	684,500	679,000	679,000	655,609
800-41520	REVENUE PRODUCING FACILITIES	268,000	298,000	298,000	295,595
800-41530	LAND-AGRICULTURAL	4,625	4,625	4,625	5,565
800-41540	LAND-INDUSTRIAL	45,000	45,000	45,000	44,854
800-41550	LAND-AVIATION	232,458	200,458	200,458	126,206
800-41560	INSURANCE	78,500	73,000	73,000	43,078
800-41570	OIL LEASE REVENUE	3,273	3,273	3,273	3,477
	Total Aviation Facilities	<u>1,316,356</u>	<u>1,303,356</u>	<u>1,303,356</u>	<u>1,174,383</u>
800-43000	STATE GRANT REVENUE	50,000	50,000	50,000	50,000
	Total Intergovernmental	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>
800-49000	INVESTMENT EARNINGS	2,000	2,000	2,000	4,992
	Total Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>4,992</u>
800-49500	SALE OF FIXED ASSETS	0	0	0	8,029
800-49505	GAIN ON SALE OF FIXED ASSETS	0	0	0	4,163
800-49530	FUEL FLOWAGE FEE	55,000	55,000	55,000	52,524
800-49900	INSURANCE PROCEEDS	0	0	0	304,324
800-49950	MISCELLANEOUS REVENUE	7,000	7,000	7,000	2,133
	Total Miscellaneous Revenue	<u>62,000</u>	<u>62,000</u>	<u>62,000</u>	<u>371,173</u>
	Total	<u><u>1,430,356</u></u>	<u><u>1,417,356</u></u>	<u><u>1,417,356</u></u>	<u><u>1,600,549</u></u>



**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
800710-51030	ASSISTANTS	127,932	152,328	247,957	224,623
800710-51080	PART-TIME	57,168	38,378	38,378	45,414
800710-52010	SOCIAL SECURITY TAXES	13,448	14,221	21,537	19,937
800710-52020	GROUP HEALTH INSURANCE	32,400	32,724	32,724	28,381
800710-52030	RETIREMENT	14,892	17,776	27,560	23,508
800710-52031	457 DEFERRED COMP EXPENSE	4,948	4,915	4,915	3,559
800710-52040	UNEMPLOYMENT COMPENSATION	231	250	372	386
800710-52050	WORKERS COMPENSATION	3,987	4,141	4,793	4,469
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	28,952
Total Personnel		<u>275,006</u>	<u>284,733</u>	<u>398,236</u>	<u>379,229</u>
800710-53100	OFFICE SUPPLIES	3,000	3,000	3,000	173
800710-53200	POSTAGE	1,000	1,000	1,000	541
800710-53300	OPERATING EXPENSES	16,000	17,599	16,000	15,722
800710-53350	JANITORIAL SUPPLIES	1,000	1,000	1,000	777
800710-53560	GAS, OIL, ETC.	14,000	14,000	14,000	10,272
800710-53580	PARTS	6,000	6,000	6,000	0
800710-53585	VEHICLE MAINTENANCE	4,000	4,000	4,000	4,396
800710-53590	REPAIR & MAINTENANCE SUPPLIES	35,000	35,000	35,000	30,812
800710-53750	SMALL EQUIPMENT	0	7,000	7,000	14,404
Total Supplies & Materials		<u>80,000</u>	<u>88,599</u>	<u>87,000</u>	<u>77,097</u>
800710-54000	PROFESSIONAL SERVICES	150,000	228,503	115,000	235,515
800710-54030	TRAINING & EDUCATION	17,500	10,000	10,000	3,686
800710-54180	ADVERTISING	4,000	4,000	4,000	0
800710-54200	PRINTING	2,000	2,000	2,000	0

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
800710-54220	DUES AND PUBLICATIONS	4,500	3,000	3,000	3,358
800710-54255	ATTORNEYS FEES	20,000	20,000	20,000	8,050
800710-54300	LIABILITY & CASUALTY INSURANCE	66,250	66,250	66,250	58,544
800710-54340	CONTRACT SERVICES	8,000	8,000	8,000	7,440
800710-54490	139 COMPLIANCE EXPENSE	50,000	50,000	50,000	0
800710-54520	TELEPHONE	12,000	50,000	50,000	28,318
800710-54540	UTILITIES	80,000	80,000	80,000	60,535
800710-54550	REPAIRS & MAINTENANCE	100,000	140,899	100,000	40,867
800710-54552	HANGAR REPAIRS	30,000	30,000	30,000	2,373
800710-54555	CASUALTY LOSS REPAIRS	10,000	10,000	10,000	434,419
800710-54580	AIRPORT EQUIPMENT MAINTENANCE	50,000	45,000	45,000	31,343
800710-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	1,756
800710-54930	PROPERTY TAXES	16,000	16,000	16,000	14,521
Total Other Charges & Services		<u>623,250</u>	<u>766,652</u>	<u>612,250</u>	<u>930,725</u>
800710-55100	IMPROVEMENTS	20,000	20,000	20,000	0
800710-55200	EQUIPMENT	50,000	12,000	12,000	27,387
800710-55250	VEHICLES	0	0	0	25,668
800710-55570	RAMP GRANT EXPENDITURES	100,000	100,000	100,000	100,714
Total Capital Outlay		<u>170,000</u>	<u>132,000</u>	<u>132,000</u>	<u>153,769</u>
Total Airport Operations		<u>1,148,256</u>	<u>1,271,984</u>	<u>1,229,486</u>	<u>1,540,821</u>
800707-54000	RMA PROFESSIONAL SERVICES	30,000	30,000	30,000	39,288
800707-54030	RMA TRAINING & EDUCATION	9,000	9,000	9,000	0
800707-54040	RMA BUSINESS DEVELOPMENT	15,000	0	0	25,000
Total Regional Mobility Authority Expenses		<u>54,000</u>	<u>39,000</u>	<u>39,000</u>	<u>64,288</u>
Excess (Deficiency) of Revenues over Expenditures		228,100	106,372	148,870	(4,560)
Beginning Fund Balance		<u>158,098</u>	<u>51,726</u>	<u>51,726</u>	<u>56,286</u>
Ending Fund Balance		<u>386,198</u>	<u>158,098</u>	<u>200,596</u>	<u>51,726</u>

### **Trust Fund**

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

### **Nonexpendable Trust Fund**

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

**GRAYSON COUNTY, TEXAS**  
**TEXOMA SUCCEEDING GENERATIONS TRUST**  
**2021 Adopted Budget**

Account Number	Account Name	2021 Adopted Budget	2020 Revised Budget	2020 Original Budget	2019 Actual
925-49000	INVESTMENT EARNINGS	500	500	500	1,452
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>1,452</u>
	Total	<u><u>500</u></u>	<u><u>500</u></u>	<u><u>500</u></u>	<u><u>1,452</u></u>
	Excess (Deficiency) of Revenues over Expenditures	500	500	500	1,452
	Beginning Fund Balance	<u>73,681</u>	<u>73,181</u>	<u>73,181</u>	<u>71,729</u>
	Ending Fund Balance	<u><u>74,181</u></u>	<u><u>73,681</u></u>	<u><u>73,681</u></u>	<u><u>73,181</u></u>