

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

**ADOPTED BUDGET OF  
GRAYSON COUNTY**

**FOR THE FISCAL YEAR  
OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

**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, 2021 to September 30, 2022.

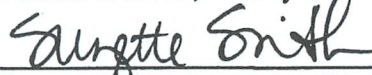
THE STATE OF TEXAS } Sherman, Texas

COUNTY OF GRAYSON } August 17, 2021

We, Bill Magers, County Judge; Deana Patterson, County Clerk; and Suzette Smith, County Auditor of Grayson County, Texas, do hereby certify that the attached budget is a true and correct copy of the budget of Grayson County, Texas, as passed and approved by the Commissioners Court of said county on the 17th day of August, 2021, as the same appears on file in the office of the County Clerk of said county.

  
\_\_\_\_\_  
Bill Magers, County Judge

  
\_\_\_\_\_  
Deana Patterson, County Clerk

  
\_\_\_\_\_  
Suzette Smith, County Auditor

## BUDGET LETTER

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

Assessed Valuation Excluding Frozen Values: \$ 10,829,032,110

Frozen Value Exemptions: \$ 5,186,216

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

The property tax rates for the 2021 and 2022 fiscal years are as follows:

	2021 Fiscal Year	2022 Fiscal Year
Adopted Tax Rate	0.376700	0.339000
Effective/No New Revenue Tax Rate	0.390916	0.351226
Maintenance and Operations Tax Rate	0.364455	0.328202
Rollback/Voter Approval Rate	0.410397	0.404019
Debt Tax Rate	0.012245	0.010798

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$41,896,635. Of this amount, it is estimated that 97.5% or \$40,849,219, will be collected within the current tax year, and that approximately \$1,047,416 of said taxes will be delinquent on October 1, 2022. This budget will raise less revenue from property taxes than last year's budget by an amount of \$839,808, which is a 2% decrease from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,349,056.

The total outstanding indebtedness of Grayson County, on October 1, 2021 is \$31,300,000. During the year covered by this Budget, there will be paid:

On Principal: \$5,295,000

On Interest: \$1,172,000

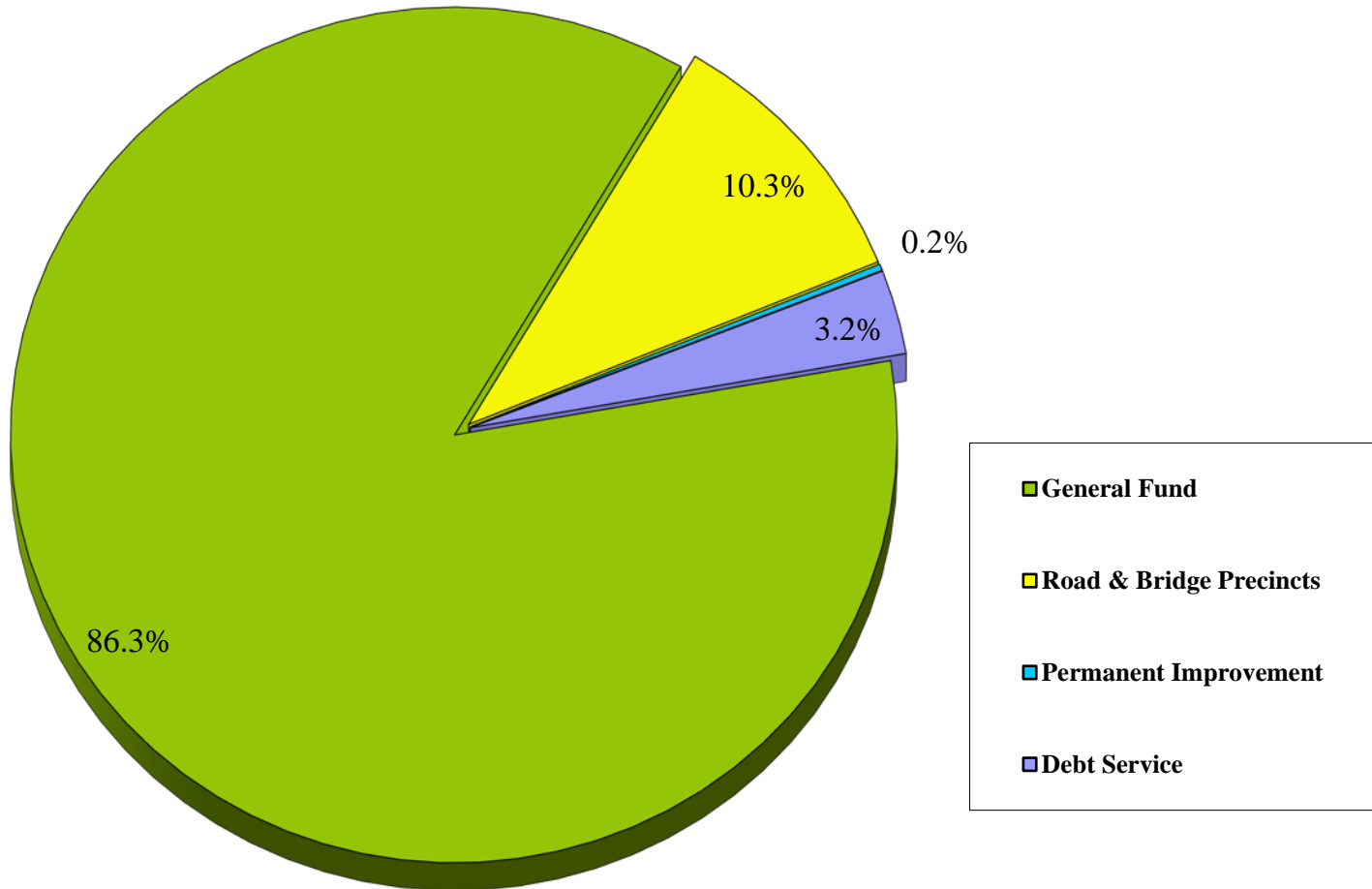
The following members of the Commissioners Court voted in favor of adopting the 2022 budget: Bill Magers, Jeff Whitmire, David Whitlock, Phyllis James, and Bart Lawrence.

**GRAYSON COUNTY, TEXAS**  
**ALLOCATION OF PROPOSED TAX RATE**  
**FISCAL YEAR 2021-2022**

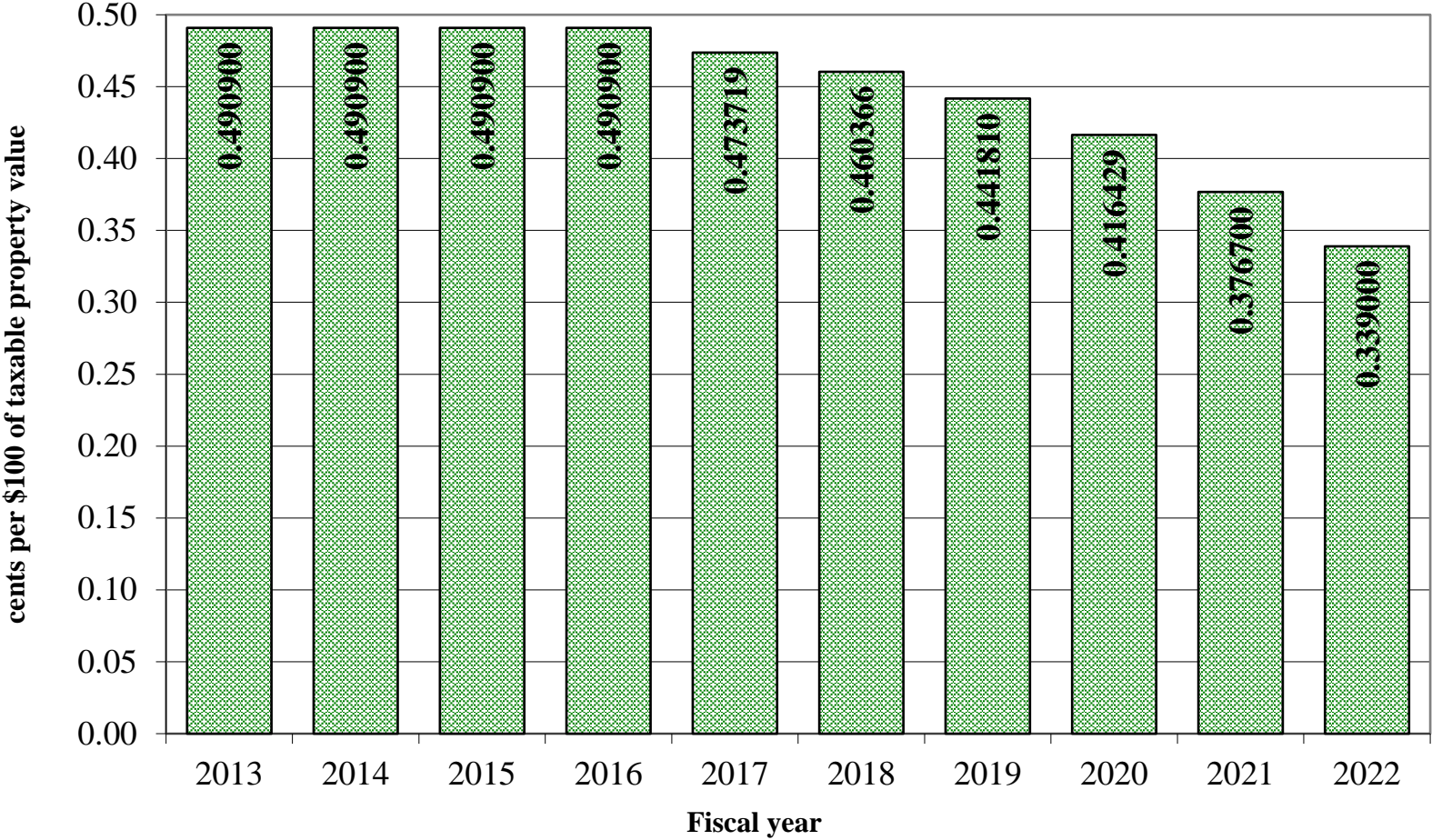
Maintenance & Operations Rate		0.328202
Debt Rate		0.010798
		0.339000
		0.339000
General Fund	\$ 35,402,069	0.292516
Road & Bridge Precinct #1	1,050,000	0.008714
Road & Bridge Precinct #2	1,050,000	0.008714
Road & Bridge Precinct #3	1,050,000	0.008714
Road & Bridge Precinct #4	1,050,000	0.008714
Permanent Improvement Fund	100,000	0.000830
Debt Service	1,147,150	0.010798
Total	\$ 40,849,219	0.339000
Total Taxable Value of Property	\$ 10,829,032,110	
Tax Rate per \$100	0.339000	
	\$ 36,710,419	
Taxes on Frozen Property	\$ 5,186,216	
Total Tax Levy	\$ 41,896,635	
Projected Collection Percentage	97.5%	
Projected Current Tax Collection	\$ 40,849,219	

# Tax Rate Allocation

## Fiscal Year 2022



# Tax Rate History



# GRAYSON COUNTY

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

	General Fund Expenditures	Increase (Decrease)	% change	New Growth	Increase (Decrease)	% change	Tax Rate	% change	cumulative change
2016	\$ 36,308,946			\$ 1,053,193			0.49090		
2017	\$ 39,789,404	\$ 3,480,458	10%	\$ 1,205,796	\$ 152,603	14%	0.47372	-3.5%	-3.5%
2018	\$ 41,172,829	\$ 1,383,425	3%	\$ 927,131	\$ (278,665)	-23%	0.46037	-2.8%	-6.2%
2019	\$ 41,636,162	\$ 463,333	1%	\$ 1,291,411	\$ 364,280	39%	0.44181	-4.0%	-10.0%
2020	\$ 42,397,310	\$ 761,148	2%	\$ 1,387,187	\$ 95,776	7%	0.41643	-5.7%	-15.2%
2021*	\$ 44,704,513	\$ 2,307,203	5%	\$ 1,652,143	\$ 264,956	19%	0.37670	-9.5%	-23.3%
2022*	\$ 46,602,789	\$ 1,898,276	4%	\$ 1,349,057	\$ (303,087)	-18%	0.33900	-10.0%	-30.9%
		\$ 10,293,843	28%	\$ 8,865,917	\$ 295,864	28%			

\* budgeted

\$ 1,427,926 Expenditures over new growth for 6 years

\$ 237,988 average increase per year

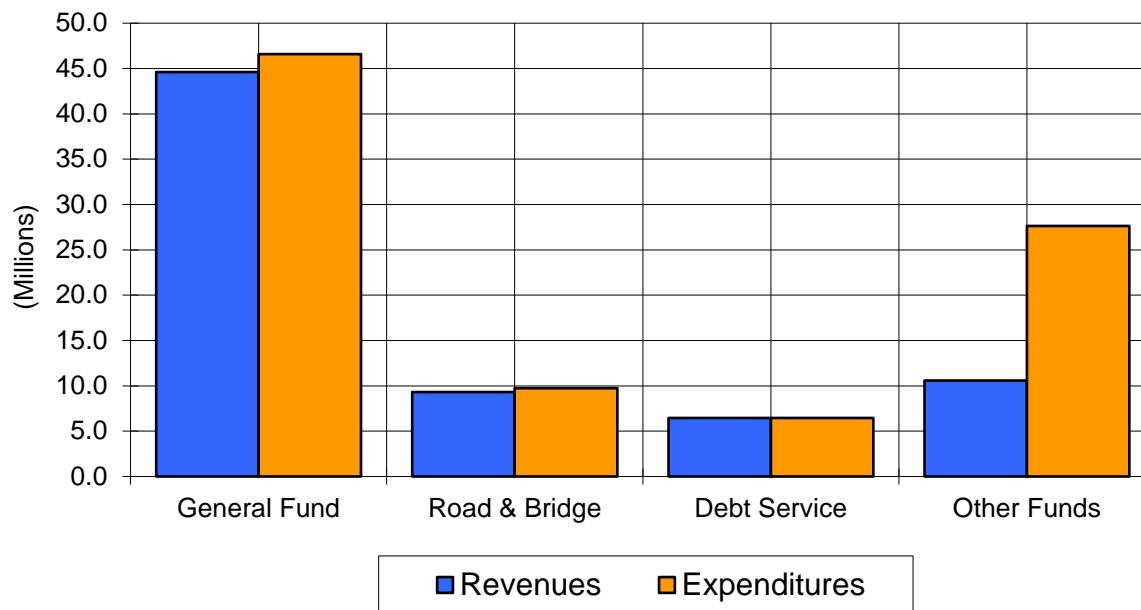
0.66% average annual percentage of expenditure increase over new growth



**Budgeted Funds**  
**Summary of Revenues and Expenditures**  
**2021-2022**

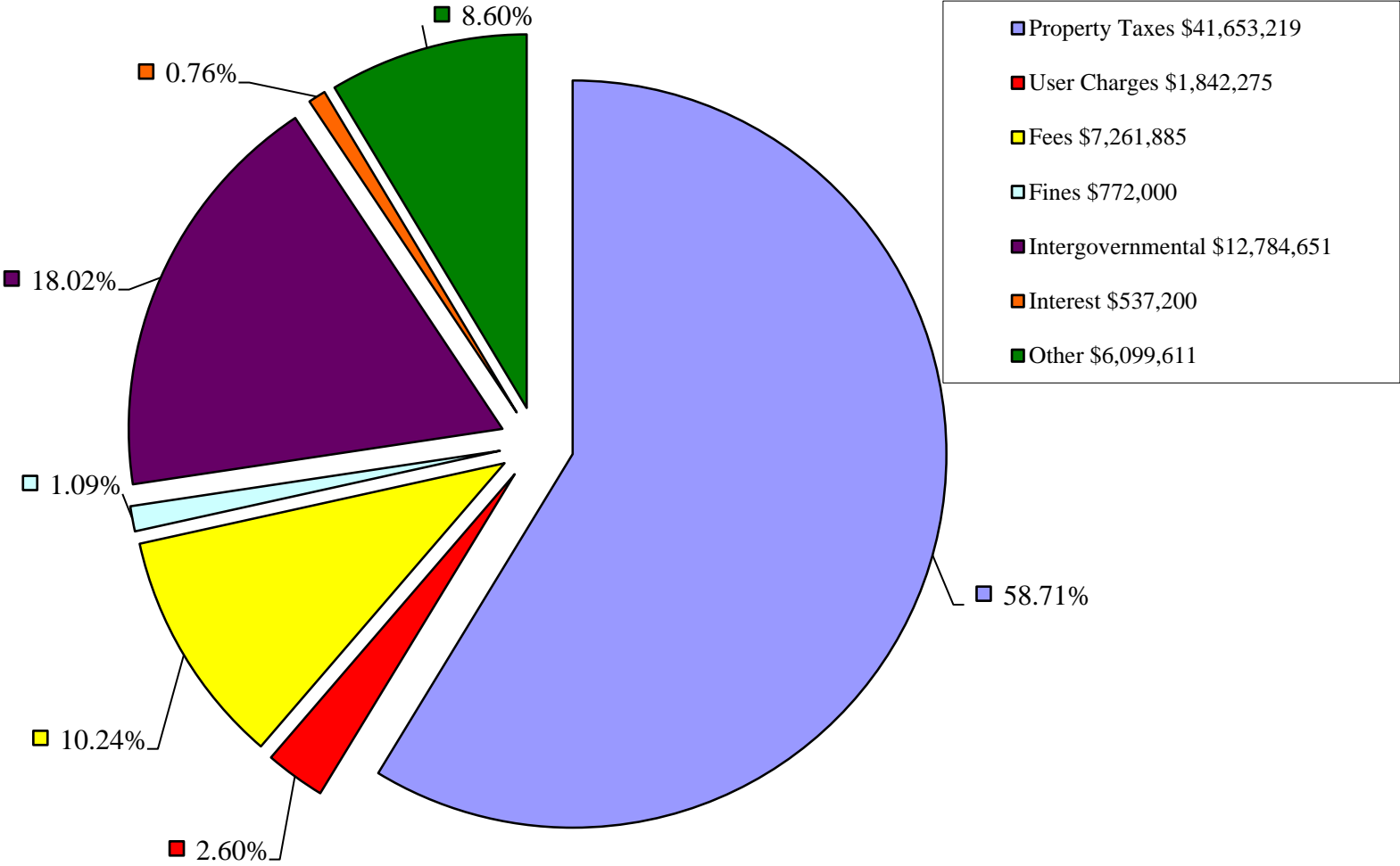
	<u>General Fund</u>	<u>Road &amp; Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
<b>Revenues</b>					
Taxes	\$ 36,102,069	\$ 4,288,000	\$ 1,161,150	\$ 102,000	\$ 41,653,219
Other	6,688,260	3,008,000	5,285,125	9,393,026	24,374,411
Transfers In	1,822,000	2,000,000	0	1,101,211	4,923,211
Total Revenues	<u>44,612,329</u>	<u>9,296,000</u>	<u>6,446,275</u>	<u>10,596,237</u>	<u>70,950,841</u>
<b>Expenditures</b>					
Personnel	31,731,081	4,470,049	0	6,332,766	42,533,896
Supplies	2,511,366	3,851,500	0	1,755,023	8,117,889
Other Services	10,792,942	151,000	0	4,764,452	15,708,394
Capital Outlay	499,566	895,000	0	10,613,657	12,008,223
Debt Service	0	361,000	6,469,250	55,553	6,885,803
Transfers Out/ Intergovernmental	1,067,834	0	0	4,118,947	5,186,781
Total Expenditures	<u>46,602,789</u>	<u>9,728,549</u>	<u>6,469,250</u>	<u>27,640,398</u>	<u>90,440,986</u>
Excess Revenues Over (Under Expenditures)	(1,990,460)	(432,549)	(22,975)	(17,044,161)	(19,490,145)
Fund Balance, 10/1/21	21,107,622	974,450	279,325	21,132,738	43,494,135
Fund Balance, 9/30/22	<u>\$ 19,117,162</u>	<u>\$ 541,901</u>	<u>\$ 256,350</u>	<u>\$ 4,088,577</u>	<u>\$ 24,003,990</u>

## FY 2021-2022 Revenues & Expenses - All Funds

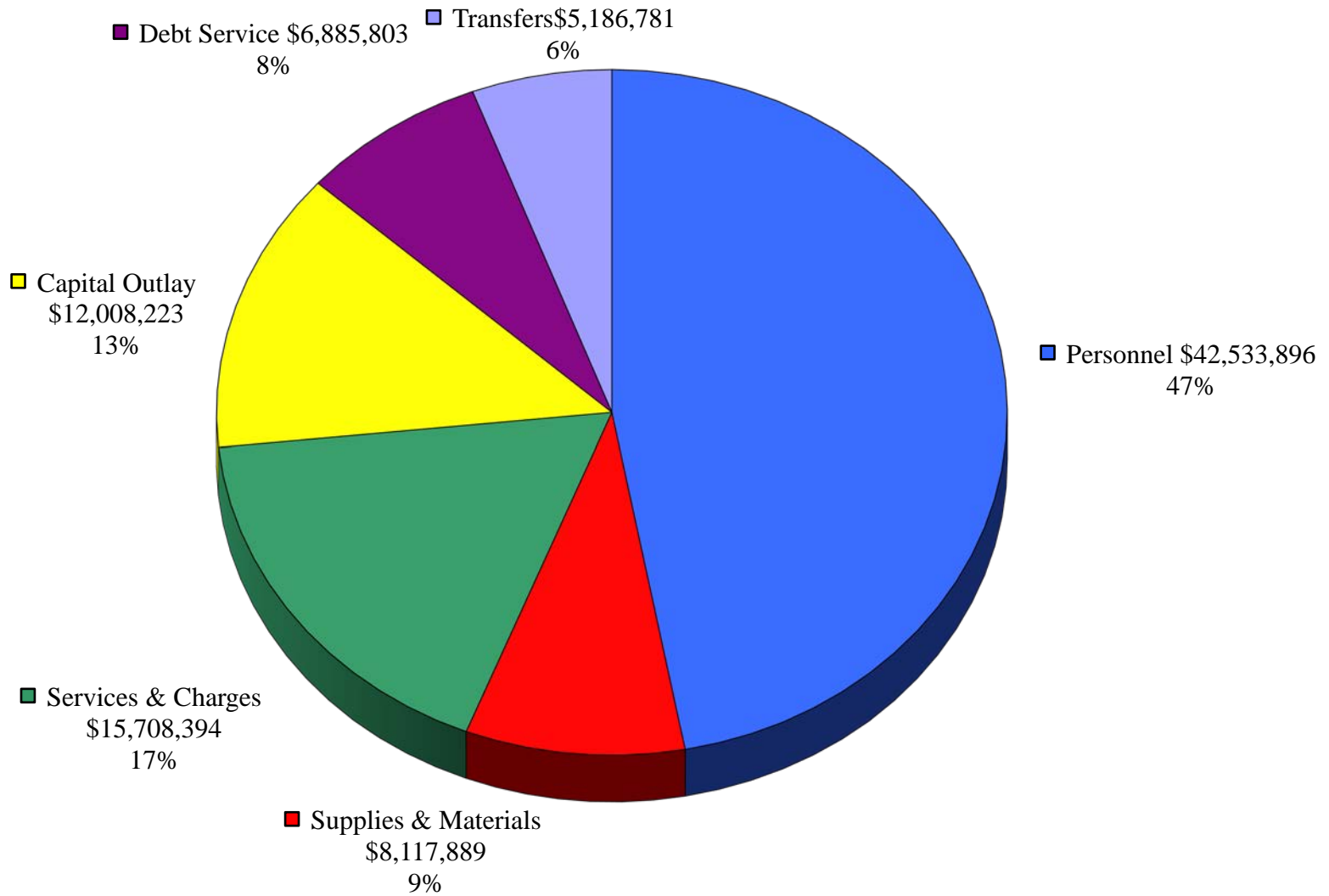


"Other Funds" includes all those funds over which the Commissioners Court or other elected officials have direct control or responsibility. Excluded are programs that are only custodial in nature or that are audited separately from the County.

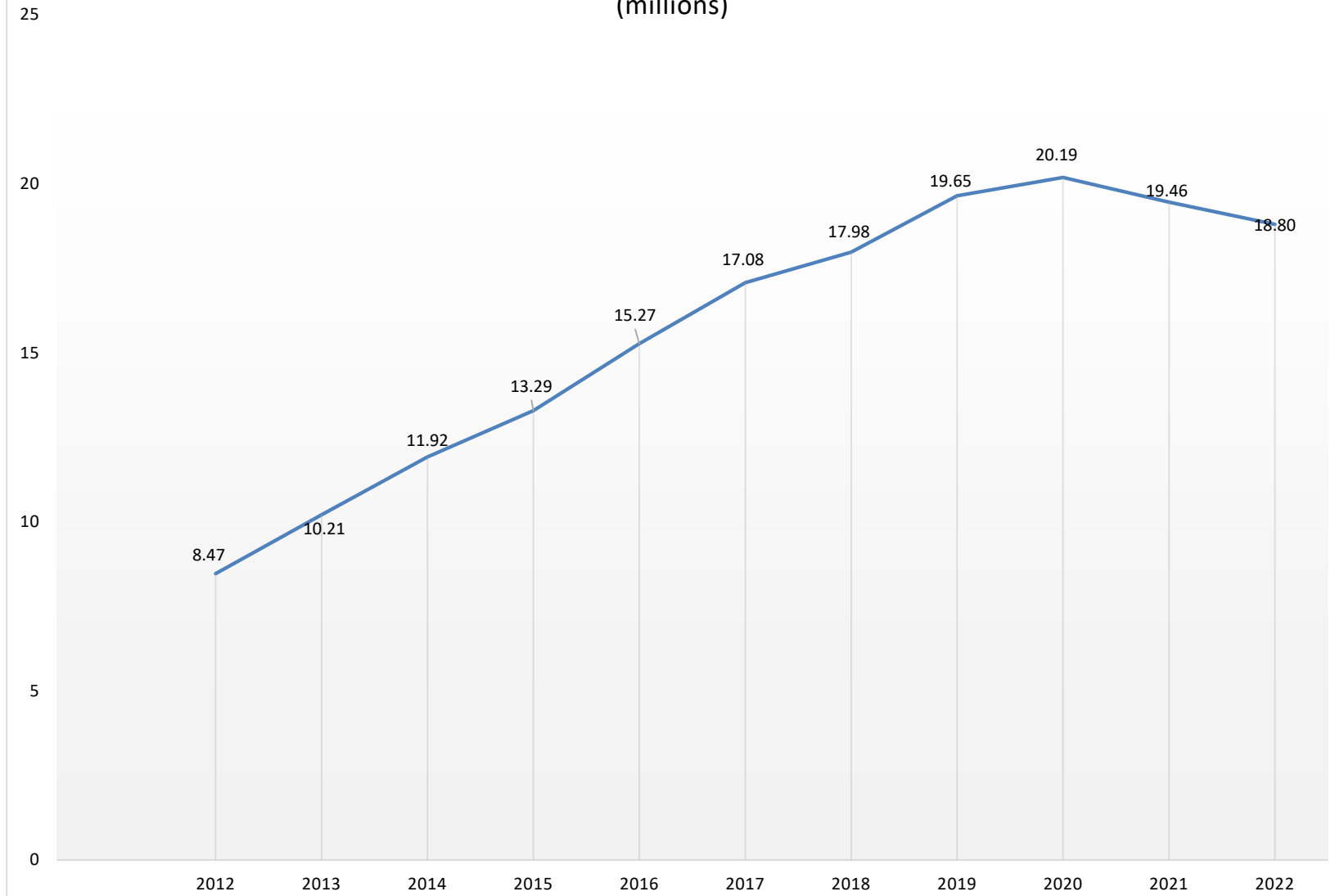
# Revenue Sources - Budgeted Funds Fiscal Year 2021-2022



# Expenditures - Budgeted Funds Fiscal Year 2021-2022



General Fund Balance - 10 Year History  
(millions)



STATEMENT OF INDEBTEDNESS  
COUNTY BONDS  
As of October 1, 2022

Debt Service Requirements

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

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
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>24,420,000</u>	<u>2,409,688</u>	<u>26,829,688</u>

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

2018 Transportation Bonds

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
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>6,880,000</u>	<u>1,133,800</u>	<u>8,013,800</u>
Grand Total		<u>31,300,000</u>	<u>3,543,488</u>	<u>34,843,488</u>

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## **General Fund**

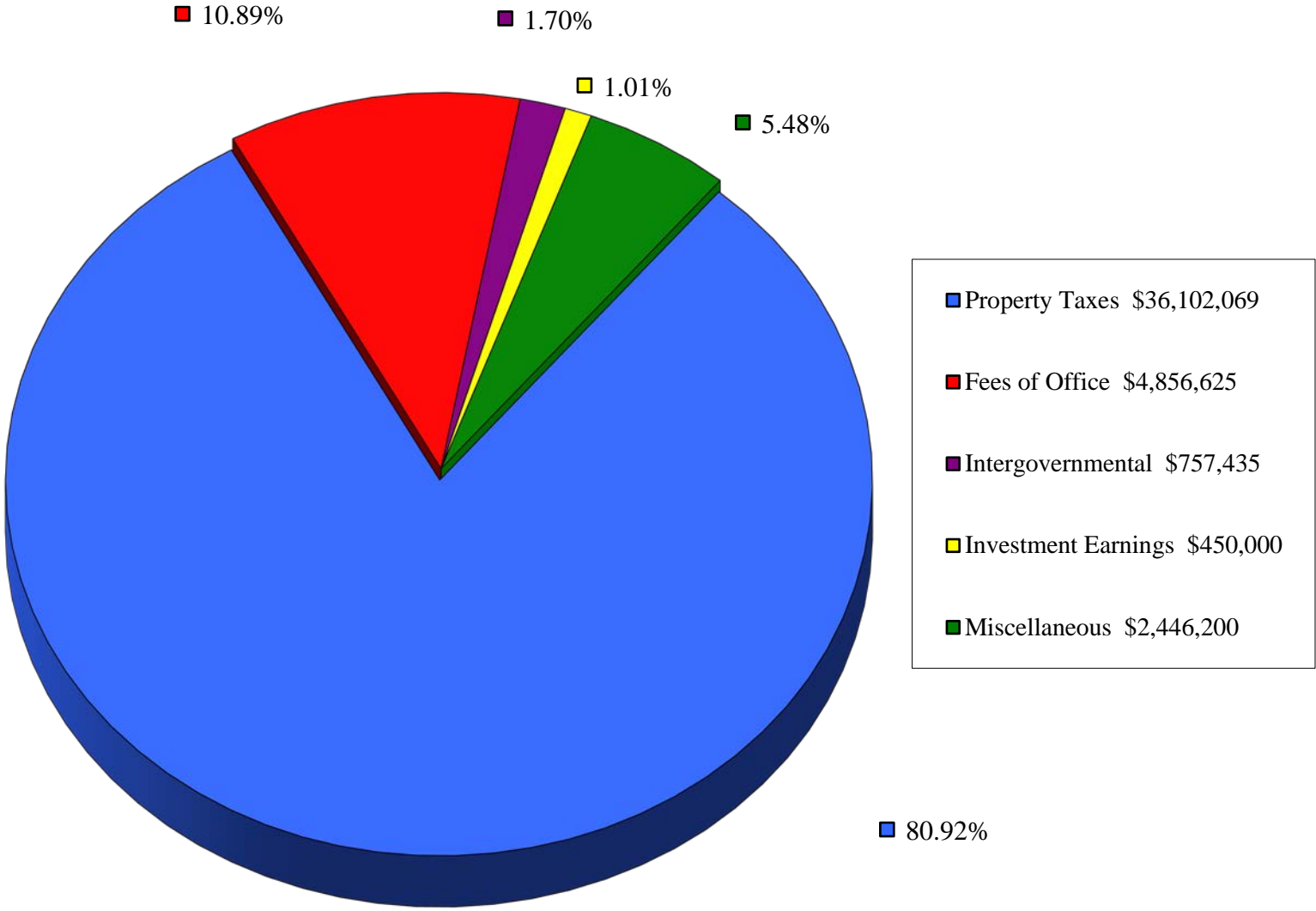
The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.



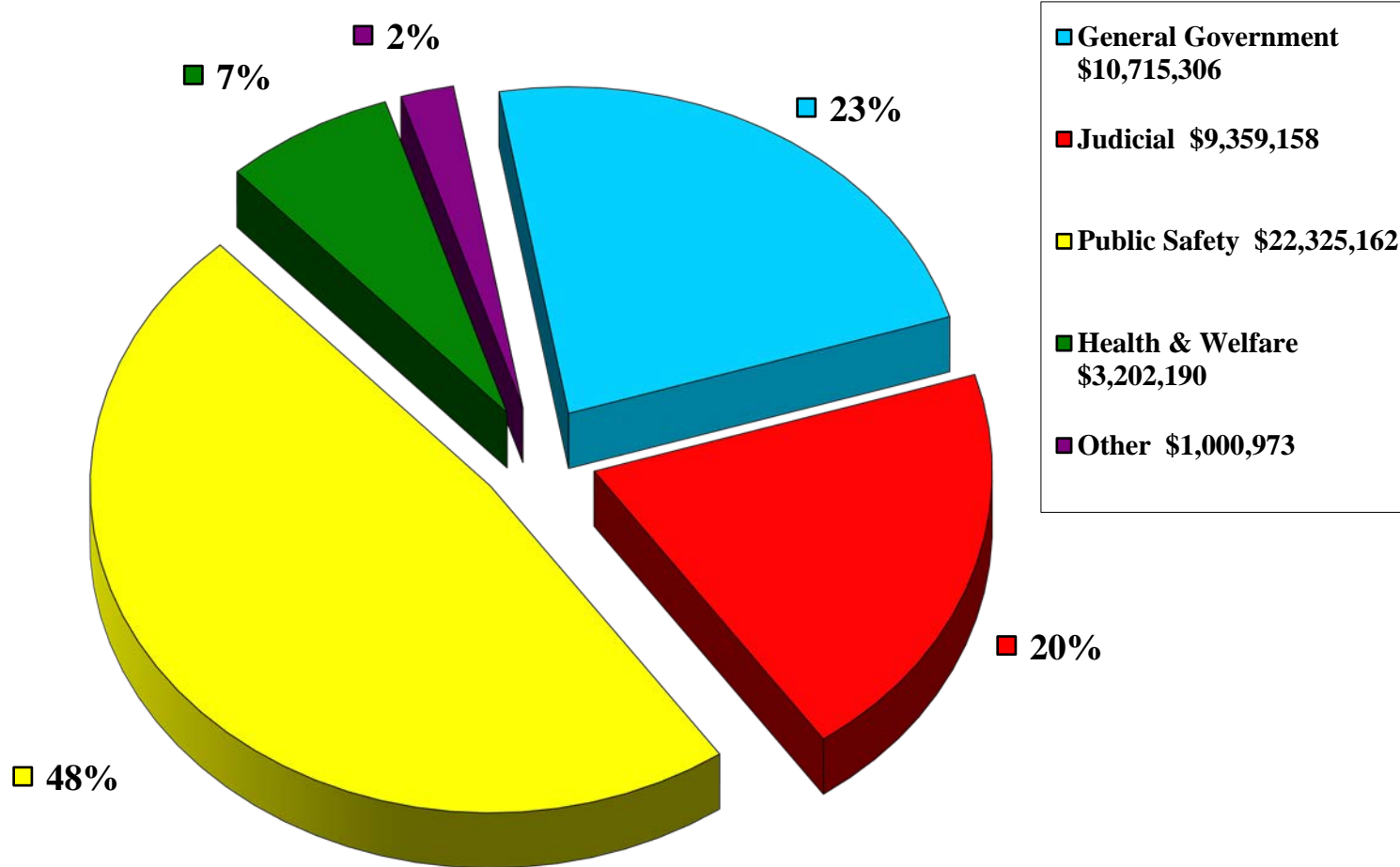
**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

Account Number	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
<b>Revenues</b>				
<b>Taxes</b>				
Current	\$ 35,402,069	\$ 36,246,377	\$ 36,246,377	\$ 36,378,356
Delinquent	350,000	250,000	250,000	334,132
Penalties & Interest	350,000	300,000	300,000	400,896
Total Taxes	<u>36,102,069</u>	<u>36,796,377</u>	<u>36,796,377</u>	<u>37,113,384</u>
Licenses and Permits	610,000	320,000	320,000	359,315
Intergovernmental	757,435	834,498	742,235	1,022,523
Fees of Office	4,246,625	3,960,075	3,960,075	4,485,014
Investment Earnings	450,000	450,000	450,000	439,621
Miscellaneous	2,446,200	1,941,904	1,699,200	1,411,779
Total Revenues	<u>44,612,329</u>	<u>44,302,854</u>	<u>43,967,887</u>	<u>44,831,636</u>
<b>Expenditures</b>				
Personnel	31,731,081	30,149,638	30,096,838	29,396,015
Supplies & Materials	2,511,366	2,572,753	2,381,665	2,169,452
Other Charges & Services	10,792,942	10,515,836	10,417,322	9,301,181
Capital Outlay	499,566	642,878	410,476	840,550
Transfers	1,067,834	1,398,212	1,398,212	690,112
Total Expenditures	<u>46,602,789</u>	<u>45,279,318</u>	<u>44,704,513</u>	<u>42,397,310</u>
Excess of Revenues over Expenditures	(1,990,460)	(976,464)	(736,626)	2,434,326
Fund Balance, October 1	<u>21,107,622</u>	<u>22,084,086</u>	<u>22,084,086</u>	<u>19,649,760</u>
Fund Balance, September 30	<u>\$ 19,117,162</u>	<u>\$ 21,107,622</u>	<u>\$ 21,347,460</u>	<u>\$ 22,084,086</u>

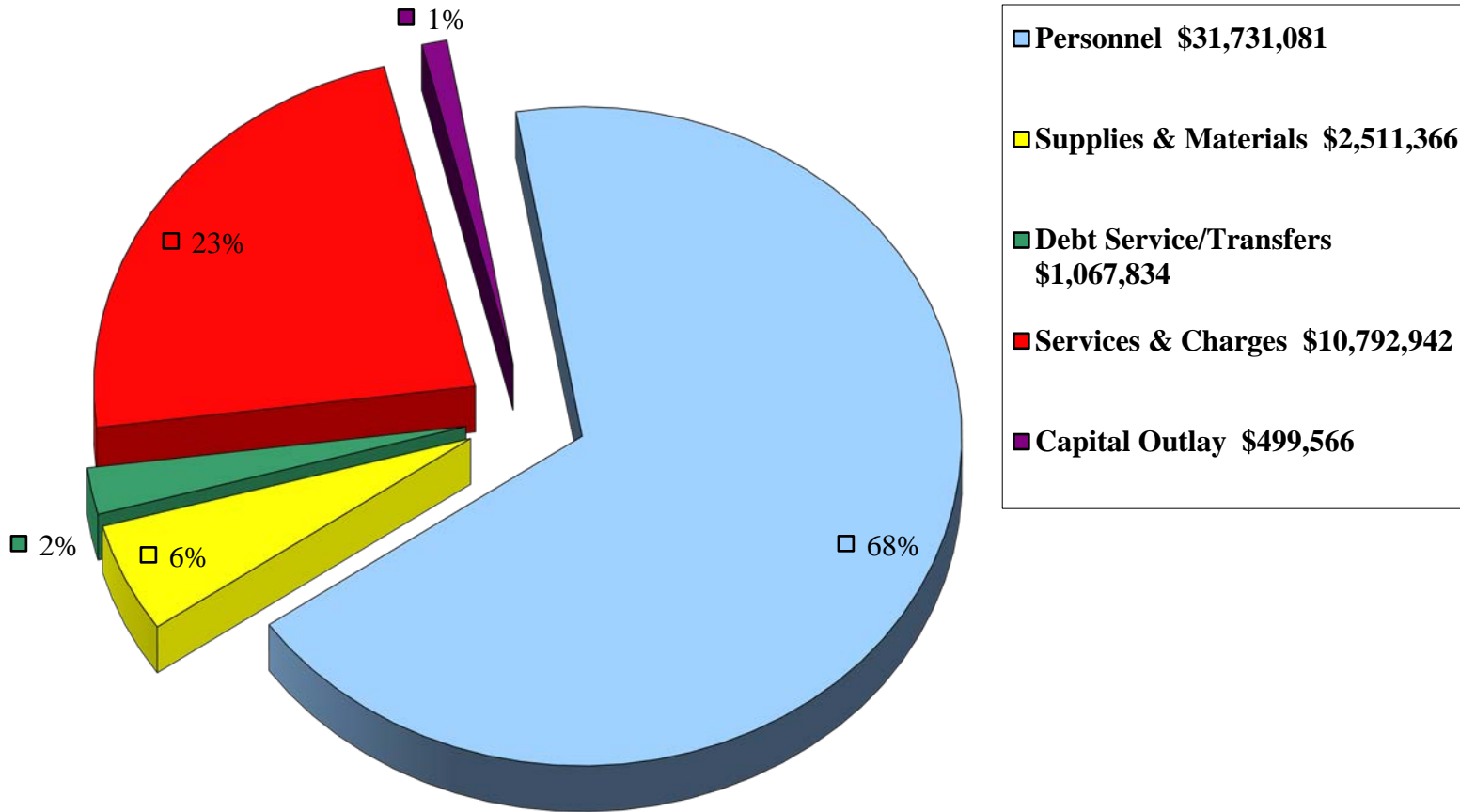
# General Fund Revenue Sources - FY2022



# General Fund Expenditure Budget - FY2022 By Function



# General Fund Expenditure Budget - FY2022 By Cost Category



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010-40100	CURRENT TAX COLLECTIONS	35,402,069	36,246,377	36,246,377	36,378,356
010-40150	DELINQUENT TAXES	350,000	250,000	250,000	334,132
010-40200	PENALTY & INTEREST	350,000	300,000	300,000	400,896
Total Property Taxes		36,102,069	36,796,377	36,796,377	37,113,384
010-40300	CHAPTER 19 VOTER FUNDS	30,000	30,000	30,000	10,302
010-41000	ALCOHOLIC BEVERAGES	30,000	25,000	25,000	32,573
010-41100	SEPTIC TANK FEES	200,000	135,000	135,000	150,750
010-41150	SEPTIC MAINTENANCE ADMIN FEE	150,000	100,000	100,000	111,820
010-41350	MASS GATHERING PERMITS	0	0	0	300
010-41400	SUBDIVISION REVIEW FEES	200,000	30,000	30,000	53,520
010-41450	FLOOD PLAIN PERMITS	0	0	0	50
Total Licenses & Permits		610,000	320,000	320,000	359,315
010-42010	PAYMENT IN LIEU OF TAXES	175,000	170,000	170,000	181,370
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	25,200	25,000	25,000	28,824
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	168,000	168,000	168,000
010-42070	DISTRICT ATTORNEY SALARY SUPPLEMENT	0	0	0	0
010-42150	INMATE HOUSING	5,000	5,000	5,000	5,577
010-42190	PRISONER TRANSPORT REVENUE	30,000	20,000	20,000	21,470
010-42250	RENTAL OF COURTHOUSE BUILDING	3,600	9,600	9,600	9,600
010-42270	SCAAP PROGRAM REIMBURSEMENT	30,000	30,000	30,000	60,486
010-42305	9-1-1 REIMBURSEMENTS - CITY	33,435	33,435	33,435	33,436
010-42325	EMERGENCY MANAGEMENT	20,000	20,000	20,000	217,842
010-42400	COUNTY ATTORNEY LONGEVITY	28,000	28,000	28,000	27,980
010-42450	INDIGENT DEFENSE GRANT SB7	106,000	100,000	100,000	106,360
010-42500	DATA PROCESSING CONTRACTS	8,400	8,400	8,400	8,400
010-42510	DATA ACCESS CHARGES	4,800	4,800	4,800	4,800
010-42650	UNCLAIMED CAPITAL CREDITS	100,000	100,000	100,000	109,029

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	20,000	20,000	20,000	34,408
010-43200	FEDERAL GRANT REVENUE	0	4,158	0	4,941
010-43700	INTERGOVERNMENTAL MISC REVENUE	0	88,105	0	0
	Total Intergovernmental	<u>757,435</u>	<u>834,498</u>	<u>742,235</u>	<u>1,022,523</u>
010-44180	MEDICAL REIMBURSEMENTS	20,000	17,000	17,000	23,229
	Total User Fees	<u>20,000</u>	<u>17,000</u>	<u>17,000</u>	<u>23,229</u>
010-45000	COUNTY JUDGE PROBATE	3,000	3,000	3,000	3,502
010-45100	COUNTY SHERIFF PROBATE	20,000	20,000	20,000	20,975
010-45110	COUNTY SHERIFF CIVIL	80,000	70,000	70,000	76,397
010-45120	COUNTY SHERIFF CRIMINAL	15,000	15,000	15,000	14,210
010-45130	COUNTY SHERIFF WORK RELEASE	2,000	2,000	2,000	1,505
010-45135	COUNTY SHERIFF TRANSPORT FEES	20,000	21,000	21,000	20,292
010-45150	SOCIAL SECURITY S.O. INCENTIVE	20,000	25,000	25,000	23,000
010-45200	COUNTY ATTORNEY CRIMINAL	14,000	14,000	14,000	13,073
010-45210	BOND FORFEITURES	100,000	100,000	100,000	152,850
010-45230	DISTRICT ATTORNEY ADMIN FEE	200	200	200	116
010-45305	COUNTY CLERK PROBATE	20,000	20,000	20,000	24,997
010-45310	COUNTY CLERK MENTAL HRG. FEES	100,000	100,000	100,000	105,000
010-45315	COUNTY CLERK CIVIL	28,000	28,000	28,000	27,187
010-45320	COUNTY CLERK CRIMINAL	28,000	28,000	28,000	26,955
010-45330	COUNTY CLERK RECORDING	900,000	800,000	800,000	963,535
010-45340	COUNTY CLERK CERTIFIED COPIES	70,000	70,000	70,000	72,509
010-45345	INDIGENT ATTORNEY FEE	65,000	65,000	65,000	82,289
010-45347	INTERPRETER FEES	500	500	500	355
010-45350	COUNTY CLERK JURY	700	700	700	1,175
010-45355	COUNTY CLERK ADMIN FEE	6,500	6,500	6,500	6,582
010-45360	COUNTY CLERK MISCELLANEOUS	1,500	1,500	1,500	1,675
010-45361	COUNTY CLERK RESEARCH TX FEE	100	25	25	49

**GRAYSON COUNTY, TEXAS  
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Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010-45365	COUNTY CLERK ATTORNEY FEE	20,000	15,000	15,000	25,750
010-45375	COUNTY COURT JUDICIAL SUPPORT	300	300	300	222
010-45500	TAX ASSESSOR FEES	175,000	230,000	230,000	172,348
010-45510	TAX ASSESSOR TAX CERTIFICATES	70,000	60,000	60,000	70,490
010-45550	TAX ASSESSOR CERT. OF TITLE	175,000	140,000	140,000	174,995
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,000	1,000	1,000	1,180
010-45570	TAX ASSESSOR MISCELLANEOUS	5,000	5,000	5,000	3,888
010-45580	TAX ASSESSOR BOAT REGISTRATION	60,000	40,000	40,000	88,285
010-45620	DISTRICT CLERK FILING	170,000	155,000	155,000	176,258
010-45625	DISTRICT CLERK CERT. COPIES	18,000	18,000	18,000	19,519
010-45640	DISTRICT CLERK JURY FEES	6,000	6,000	6,000	6,730
010-45645	DISTRICT CLERK ATTORNEY FEE	200	200	200	0
010-45650	DISTRICT CLERK \$2 ADMIN FEE	11,000	11,000	11,000	12,060
010-45655	DISTRICT CT JUDICIAL SUPPORT	400	400	400	408
010-45660	DISTRICT CLERK MISCELLANEOUS	25	25	25	28
010-45665	DISTRICT CLERK PASSPORT FEES	60,000	60,025	60,025	42,105
010-45666	DISTRICT CLERK PASSPORT PHOTOS	16,000	16,000	16,000	12,170
010-46005	JUSTICE OF THE PEACE CIVIL FEE	65,000	65,000	65,000	65,157
010-46010	JUSTICE OF THE PEACE ADMIN.	18,000	18,000	18,000	15,430
010-46015	JUST. OF THE PEACE ARREST FEES	10,000	10,000	10,000	11,240
010-46025	JUST. OF THE PEACE JURY FEES	400	200	200	413
010-46035	JUSTICE OF THE PEACE \$2 ADMIN	8,000	8,000	8,000	7,276
010-46060	JUSTICE CT JUDICIAL SUPPORT	500	1,300	1,300	1,013
010-46200	CONSTABLE FEES	137,000	137,000	137,000	142,032
010-46900	COUNTY TREASURER FEES	40,000	40,000	40,000	49,643
010-46950	FISCAL SERVICE FEES	15,000	15,000	15,000	33,851
Total Fees of Office		4,226,625	3,943,075	3,943,075	4,461,785

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010-49000	INVESTMENT EARNINGS	450,000	450,000	450,000	439,621
	Total Investment Earnings	450,000	450,000	450,000	439,621
010-49500	SALE OF FIXED ASSETS	5,000	5,000	5,000	8,186
010-49510	MISCELLANEOUS SALES	200	200	200	135
010-49520	ELECTION REIMBURSEMENTS	69,000	69,000	69,000	52,975
010-49550	BINGO	10,000	10,000	10,000	11,432
010-49600	DONATIONS	205,000	235,600	205,000	205,000
010-49700	RETURN CHECK FEES	2,000	2,000	2,000	2,130
010-49750	MIXED DRINK TAX	200,000	170,000	170,000	222,632
010-49760	JAIL PHONE COMMISSION	100,000	80,000	80,000	88,659
010-49900	INSURANCE PROCEEDS	10,000	34,029	10,000	41,767
010-49910	UNCLAIMED PROPERTY PROCEEDS	3,000	3,000	3,000	30,531
010-49950	MISCELLANEOUS REVENUE	20,000	20,000	20,000	251,572
010-49955	CASH OVER/SHORT	0	0	0	204
	Total Miscellaneous Revenue	624,200	628,829	574,200	915,223
010-49960	TRANSFER IN/CASH MATCH	600,000	600,000	600,000	348,000
010-49965	TRANSFER IN/CASH MATCH	1,222,000	713,075	525,000	148,556
	Total Other Financing Sources	1,822,000	1,313,075	1,125,000	496,556
	Total General Fund Revenues	44,612,329	44,302,854	43,967,887	44,831,636



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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010400-51010	ELECTED OFFICIAL SALARIES	132,142	128,802	128,802	127,848
010400-51030	PERSONNEL SALARIES	32,158	69,552	109,066	52,840
010400-52010	SOCIAL SECURITY TAXES	13,520	15,039	17,202	13,090
010400-52020	GROUP HEALTH INSURANCE	22,592	24,110	31,300	20,738
010400-52030	RETIREMENT	18,701	21,215	24,032	18,516
010400-52031	457 DEFERRED COMP EXPENSE	3,813	7,623	7,623	3,813
010400-52040	UNEMPLOYMENT INSURANCE	108	102	136	70
010400-52050	WORKERS COMPENSATION	420	489	552	419
Total Personnel		223,454	266,932	318,713	237,334
010400-53100	OFFICE SUPPLIES	1,200	950	950	716
010400-53200	POSTAGE	2,500	1,000	1,000	2,773
010400-53300	OPERATING EXPENSES	3,500	3,000	3,000	1,114
Total Supplies & Materials		7,200	4,950	4,950	4,603
010400-54030	TRAINING & EDUCATION	12,000	12,000	12,000	145
010400-54080	LOCAL TRAVEL	2,500	2,500	2,500	500
010400-54200	PRINTING	1,500	100	100	35
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	22,000	14,500	14,500	12,066
010400-54520	TELEPHONE	3,500	3,500	3,500	3,009
Total Other Charges & Services		41,500	32,600	32,600	15,755
Total Expenditures		272,154	304,482	356,263	257,692

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010401-51010	ELECTED OFFICIAL SALARIES	201,972	194,987	194,987	193,585
010401-52010	SOCIAL SECURITY TAXES	14,512	14,104	14,104	14,966
010401-52020	GROUP HEALTH INSURANCE	27,565	25,018	25,018	25,306
010401-52030	RETIREMENT	21,065	19,760	19,760	20,738
010401-52031	457 DEFERRED COMP EXPENSE	13,630	13,066	13,066	13,067
010401-52050	WORKERS COMPENSATION	452	454	454	481
Total Personnel		279,196	267,389	267,389	268,143
010401-53100	OFFICE SUPPLIES	700	700	700	274
010401-53200	POSTAGE	100	100	100	36
010401-53300	OPERATING EXPENSES	30,000	30,000	30,000	14,145
Total Supplies & Materials		30,800	30,800	30,800	14,455
010401-54000	PROFESSIONAL SERVICES	98,750	90,000	90,000	68,285
010401-54030	TRAINING & EDUCATION	7,500	7,500	7,500	2,481
010401-54070	LAKE RAY ROBERTS EXPENDITURES	1,300	1,882	1,300	695
010401-54490	MISCELLANEOUS	13,000	13,000	13,000	11,253
010401-54520	TELEPHONE	50	50	50	0
010401-54970	CONTINGENCY	100,000	100,000	100,000	37,666
Total Other Charges & Services		220,600	212,432	211,850	120,380
Total Expenditures		530,596	510,621	510,039	402,978

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DEPT 403: COUNTY CLERK

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010403-51010	ELECTED OFFICIAL SALARIES	84,216	81,650	81,650	81,084
010403-51030	PERSONNEL SALARIES	541,027	496,744	468,463	411,221
010403-52010	SOCIAL SECURITY TAXES	46,388	42,106	39,943	36,745
010403-52020	GROUP HEALTH INSURANCE	154,440	132,300	129,600	112,531
010403-52030	RETIREMENT	62,018	58,546	55,729	50,622
010403-52031	457 DEFERRED COMP EXPENSE	9,536	12,293	12,293	12,061
010403-52040	UNEMPLOYMENT INSURANCE	1,054	635	601	543
010403-52050	WORKERS COMPENSATION	1,401	1,358	1,295	1,142
Total Personnel		900,080	825,632	789,574	705,949
010403-53100	OFFICE SUPPLIES	8,000	8,000	8,000	12,338
010403-53200	POSTAGE	5,500	5,000	5,000	3,523
010403-53300	OPERATING EXPENSES	9,000	9,000	9,000	5,750
010403-53750	SMALL EQUIPMENT	2,000	2,000	2,000	1,594
Total Supplies & Materials		24,500	24,000	24,000	23,205
010403-54030	TRAINING & EDUCATION	5,000	3,600	3,600	1,420
010403-54080	LOCAL TRAVEL	200	200	200	0
010403-54200	PRINTING	15,000	15,000	15,000	13,790
010403-54490	MISCELLANEOUS	0	0	0	25
010403-54520	TELEPHONE	1,000	1,000	1,000	764
010403-54550	REPAIRS & MAINTENANCE	500	500	500	156
010403-54600	EQUIPMENT RENTAL	8,000	8,000	8,000	5,356
Total Other Charges & Services		29,700	28,300	28,300	21,511
Total Expenditures		954,280	877,932	841,874	750,665

**GRAYSON COUNTY, TEXAS  
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DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010405-51030	PERSONNEL SALARIES	434,191	463,715	463,715	392,145
010405-52010	SOCIAL SECURITY TAXES	32,312	35,415	35,415	29,067
010405-52020	GROUP HEALTH INSURANCE	95,040	86,400	86,400	76,311
010405-52030	RETIREMENT	46,520	45,044	45,044	41,387
010405-52031	457 DEFERRED COMP EXPENSE	18,643	20,817	20,817	20,164
010405-52040	UNEMPLOYMENT INSURANCE	892	614	614	518
010405-52050	WORKERS COMPENSATION	1,052	1,179	1,179	971
Total Personnel		628,650	653,184	653,184	560,563
010405-53100	OFFICE SUPPLIES	1,000	1,530	1,000	498
010405-53200	POSTAGE	250	250	250	168
010405-53300	OPERATING EXPENSES	10,000	10,000	10,000	5,701
010405-53750	SMALL EQUIPMENT	213,000	204,622	195,400	169,627
Total Supplies & Materials		224,250	216,401	206,650	175,994
010405-54020	COMPUTER SERVICES	1,067,525	1,042,904	1,023,400	762,588
010405-54030	TRAINING & EDUCATION	40,000	40,000	40,000	4,683
010405-54080	LOCAL TRAVEL	6,000	6,000	6,000	3,568
010405-54200	PRINTING	100	100	100	0
010405-54520	TELEPHONE	15,000	15,000	15,000	9,155
010405-54530	LEASED LINES	98,000	98,000	98,000	101,350
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	363
Total Other Charges & Services		1,228,625	1,204,004	1,184,500	881,707
010405-55200	EQUIPMENT	0	51,475	0	408,020
Total Capital Outlay		0	51,475	0	408,020
Total Expenditures		2,081,525	2,125,064	2,044,334	2,026,284

**GRAYSON COUNTY, TEXAS  
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DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010406-51030	PERSONNEL SALARIES	181,165	174,695	174,695	164,182
010406-52010	SOCIAL SECURITY TAXES	12,857	12,142	12,142	12,069
010406-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	32,778
010406-52030	RETIREMENT	18,081	17,221	17,221	17,315
010406-52031	457 DEFERRED COMP EXPENSE	3,901	3,632	3,632	3,662
010406-52040	UNEMPLOYMENT INSURANCE	354	218	218	223
010406-52050	WORKERS COMPENSATION	406	395	395	392
Total Personnel		<u>252,404</u>	<u>240,703</u>	<u>240,703</u>	<u>230,621</u>
010406-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,090
010406-53200	POSTAGE	1,000	1,000	1,000	295
010406-53300	OPERATING EXPENSES	1,000	500	500	600
Total Supplies & Materials		<u>4,000</u>	<u>3,500</u>	<u>3,500</u>	<u>2,985</u>
010406-54030	TRAINING & EDUCATION	1,500	1,500	1,500	0
010406-54080	LOCAL TRAVEL	100	100	100	0
010406-54180	ADVERTISING	1,500	1,500	1,500	0
010406-54520	TELEPHONE	400	400	400	355
010406-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	1,197
Total Other Charges & Services		<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>1,649</u>
Total Expenditures		<u><u>260,904</u></u>	<u><u>248,703</u></u>	<u><u>248,703</u></u>	<u><u>235,255</u></u>

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DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010407-53100	OFFICE SUPPLIES	1,000	1,000	1,000	3,703
010407-53300	OPERATING EXPENSES	200	200	200	0
	Total Supplies & Materials	<u>1,200</u>	<u>6,200</u>	<u>6,200</u>	<u>3,703</u>
010407-54000	PROFESSIONAL SERVICES	50,000	59,573	50,000	49,103
010407-54300	LIABILITY & CASUALTY INSURANCE	450,000	450,000	450,000	381,791
010407-54310	BOND PREMIUMS	15,500	15,500	15,500	9,962
010407-54330	APPRAISAL COSTS	848,775	822,058	822,058	804,000
010407-54490	MISCELLANEOUS	6,000	6,000	6,000	9,619
010407-54510	TELEPHONE LINES	35,000	35,000	35,000	34,983
010407-54600	EQUIPMENT RENTAL	16,000	16,000	16,000	15,454
010407-54900	CREDIT CARD PROCESSING FEES	100	100	100	0
	Total Other Charges & Services	<u>1,421,375</u>	<u>1,404,231</u>	<u>1,394,658</u>	<u>1,304,912</u>
	Total Expenditures	<u><u>1,422,575</u></u>	<u><u>1,410,431</u></u>	<u><u>1,400,858</u></u>	<u><u>1,308,615</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010410-52020	GROUP HEALTH INSURANCE	0	0	0	(81,489)
010410-52023	RETIREE INSURANCE	310,000	310,000	310,000	288,210
010410-52025	EMPLOYEE ASSISTANCE	12,320	12,320	12,320	12,318
010410-52035	WELLNESS PROGRAM EXPENSES	9,415	9,415	9,415	0
010410-52040	UNEMPLOYMENT INSURANCE	10,000	10,000	10,000	61,490
010410-52045	AIR AMBULANCE EXPENSE	13,000	13,000	13,000	(4,220)
010410-52050	WORKERS COMPENSATION	0	0	0	(11,038)
010410-52055	DENTAL BENEFITS	0	0	0	(373)
Total Personnel		354,735	354,735	354,735	264,898
Total Expenditures		354,735	354,735	354,735	264,898

**GRAYSON COUNTY, TEXAS  
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DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010420-51030	PERSONNEL SALARIES	468,956	452,478	452,478	449,136
010420-52010	SOCIAL SECURITY TAXES	33,662	32,874	32,874	34,210
010420-52020	GROUP HEALTH INSURANCE	83,160	75,600	75,600	76,481
010420-52030	RETIREMENT	48,040	45,842	45,842	47,260
010420-52031	457 DEFERRED COMP EXPENSE	22,750	21,709	21,709	21,801
010420-52040	UNEMPLOYMENT INSURANCE	915	579	579	593
010420-52050	WORKERS COMPENSATION	1,050	1,066	1,066	1,041
Total Personnel		<u>658,533</u>	<u>630,148</u>	<u>630,148</u>	<u>630,522</u>
010420-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,904
010420-53200	POSTAGE	350	350	350	182
010420-53300	OPERATING EXPENSES	2,000	2,000	2,000	1,349
010420-53750	SMALL EQUIPMENT	1,000	1,000	1,000	2,329
Total Supplies & Materials		<u>5,350</u>	<u>5,350</u>	<u>5,350</u>	<u>6,764</u>
010420-54030	TRAINING & EDUCATION	5,000	5,000	5,000	2,763
010420-54080	LOCAL TRAVEL	100	100	100	63
010420-54200	PRINTING	700	700	700	451
010420-54520	TELEPHONE	400	400	400	304
Total Other Charges & Services		<u>6,200</u>	<u>6,200</u>	<u>6,200</u>	<u>3,581</u>
Total Expenditures		<u><u>670,083</u></u>	<u><u>641,698</u></u>	<u><u>641,698</u></u>	<u><u>640,867</u></u>



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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010425-51010	ELECTED OFFICIAL SALARIES	83,976	81,102	81,102	80,490
010425-51030	PERSONNEL SALARIES	87,843	84,568	84,568	78,752
010425-52010	SOCIAL SECURITY TAXES	12,486	12,577	12,577	12,645
010425-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	31,867
010425-52030	RETIREMENT	17,598	16,749	16,749	16,734
010425-52031	457 DEFERRED COMP EXPENSE	8,303	6,736	6,736	7,529
010425-52040	UNEMPLOYMENT INSURANCE	171	106	106	104
010425-52050	WORKERS COMPENSATION	385	379	379	369
Total Personnel		246,402	234,617	234,617	228,490
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	956
010425-53200	POSTAGE	2,500	2,500	2,500	2,236
010425-53300	OPERATING EXPENSES	600	600	600	673
010425-53750	SMALL EQUIPMENT	1,500	0	0	0
Total Supplies & Materials		6,800	5,300	5,300	3,865
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	994
010425-54080	LOCAL TRAVEL	400	400	400	0
010425-54200	PRINTING	750	750	750	0
010425-54520	TELEPHONE	400	400	400	341
010425-54600	EQUIPMENT RENTAL	1,100	1,100	1,100	324
Total Other Charges & Services		8,150	8,150	8,150	1,659
Total Expenditures		261,352	248,067	248,067	234,014

**GRAYSON COUNTY, TEXAS  
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DEPT 430: PURCHASING AGENT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010430-51030	PERSONNEL SALARIES	129,625	125,242	125,242	151,186
010430-52010	SOCIAL SECURITY TAXES	8,901	9,132	9,132	10,752
010430-52020	GROUP HEALTH INSURANCE	23,760	21,600	21,600	29,136
010430-52030	RETIREMENT	12,665	12,684	12,684	15,357
010430-52031	457 DEFERRED COMP EXPENSE	0	0	0	1,894
010430-52040	UNEMPLOYMENT INSURANCE	252	160	160	200
010430-52050	WORKERS COMPENSATION	290	290	290	350
Total Personnel		<u>175,493</u>	<u>169,108</u>	<u>169,108</u>	<u>208,875</u>
010430-53100	OFFICE SUPPLIES	600	600	600	1,615
010430-53200	POSTAGE	100	250	250	41
010430-53300	OPERATING EXPENSES	1,500	1,000	1,000	1,339
010430-53750	SMALL EQUIPMENT	2,000	1,000	1,000	7,189
Total Supplies & Materials		<u>4,200</u>	<u>2,850</u>	<u>2,850</u>	<u>10,184</u>
010430-54030	TRAINING & EDUCATION	4,500	4,000	4,000	4,418
010430-54080	LOCAL TRAVEL	500	1,000	1,000	28
010430-54180	ADVERTISING	1,500	2,500	2,500	2,209
010430-54200	PRINTING	100	250	250	295
010430-54490	MISCELLANEOUS	250	250	250	77
010430-54520	TELEPHONE	1,000	1,000	1,000	742
010430-54550	REPAIRS & MAINTENANCE	200	200	200	860
010430-54600	EQUIPMENT RENTAL	1,700	1,700	1,700	828
Total Other Charges & Services		<u>9,750</u>	<u>10,900</u>	<u>10,900</u>	<u>9,457</u>
Total Expenditures		<u><u>189,443</u></u>	<u><u>182,858</u></u>	<u><u>182,858</u></u>	<u><u>228,516</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 440: TAX COLLECTION

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010440-51010	ELECTED OFFICIAL SALARIES	83,976	81,102	81,102	80,479
010440-51030	PERSONNEL SALARIES	417,681	404,291	404,291	422,237
010440-51080	PART-TIME	23,771	22,959	22,959	20,941
010440-52010	SOCIAL SECURITY TAXES	37,993	37,669	37,669	40,485
010440-52020	GROUP HEALTH INSURANCE	112,860	102,788	102,788	108,924
010440-52030	RETIREMENT	53,940	51,570	51,570	55,043
010440-52031	457 DEFERRED COMP EXPENSE	26,676	25,336	25,336	25,029
010440-52040	UNEMPLOYMENT INSURANCE	861	547	547	586
010440-52050	WORKERS COMPENSATION	1,175	1,199	1,199	1,213
Total Personnel		<u>758,933</u>	<u>727,461</u>	<u>727,461</u>	<u>754,937</u>
010440-53100	OFFICE SUPPLIES	5,000	4,500	4,500	3,777
010440-53200	POSTAGE	50,000	50,000	50,000	56,130
010440-53300	OPERATING EXPENSES	3,500	4,000	4,000	3,340
010440-53750	SMALL EQUIPMENT	1,000	1,000	1,000	2,820
Total Supplies & Materials		<u>59,500</u>	<u>59,500</u>	<u>59,500</u>	<u>66,067</u>
010440-54020	COMPUTER SERVICES	9,700	0	0	0
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	2,575
010440-54080	LOCAL TRAVEL	4,000	4,000	4,000	2,660
010440-54200	PRINTING	30,000	30,000	30,000	21,367
010440-54490	MISCELLANEOUS	700	700	700	882
010440-54520	TELEPHONE	2,200	2,200	2,200	1,980
010440-54550	REPAIRS & MAINTENANCE	700	700	700	0
010440-54600	EQUIPMENT RENTAL	2,500	2,500	2,500	1,820
Total Other Charges & Services		<u>57,300</u>	<u>47,600</u>	<u>47,600</u>	<u>31,284</u>
Total Expenditures		<u><u>875,733</u></u>	<u><u>1,002,636</u></u>	<u><u>834,561</u></u>	<u><u>852,288</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010445-51030	PERSONNEL SALARIES	533,268	437,778	437,778	543,338
010445-52010	SOCIAL SECURITY TAXES	37,557	33,518	33,518	40,090
010445-52020	GROUP HEALTH INSURANCE	136,620	115,912	115,912	134,160
010445-52030	RETIREMENT	53,740	47,842	47,842	56,580
010445-52031	457 DEFERRED COMP EXPENSE	16,776	14,878	14,878	20,485
010445-52040	UNEMPLOYMENT INSURANCE	1,040	604	604	718
010445-52050	WORKERS COMPENSATION	1,194	1,117	1,117	1,260
Total Personnel		<u>780,195</u>	<u>651,649</u>	<u>651,649</u>	<u>796,631</u>
010445-53100	OFFICE SUPPLIES	5,000	5,000	5,000	4,981
010445-53200	POSTAGE	10,000	10,000	10,000	12,454
010445-53300	OPERATING EXPENSES	6,500	6,500	6,500	4,508
010445-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>21,500</u>	<u>21,500</u>	<u>21,500</u>	<u>21,943</u>
010445-54030	TRAINING & EDUCATION	2,500	2,500	2,500	777
010445-54080	LOCAL TRAVEL	3,000	4,000	4,000	1,987
010445-54200	PRINTING	2,000	2,000	2,000	406
010445-54520	TELEPHONE	3,500	3,500	3,500	3,206
010445-54550	REPAIRS & MAINTENANCE	1,500	500	500	0
010445-54600	EQUIPMENT RENTAL	2,500	2,500	2,500	798
Total Other Charges & Services		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>7,174</u>
Total Expenditures		<u><u>816,695</u></u>	<u><u>688,149</u></u>	<u><u>688,149</u></u>	<u><u>825,748</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010450-51030	PERSONNEL SALARIES	323,663	276,071	276,071	272,506
010450-51080	PART-TIME	18,419	58,312	58,312	61,509
010450-52010	SOCIAL SECURITY TAXES	26,771	26,524	26,524	27,939
010450-52020	GROUP HEALTH INSURANCE	83,160	64,800	64,800	64,741
010450-52030	RETIREMENT	37,324	32,315	32,315	33,498
010450-52031	457 DEFERRED COMP EXPENSE	19,189	18,233	18,233	17,840
010450-52040	UNEMPLOYMENT INSURANCE	707	458	458	475
010450-52050	WORKERS COMPENSATION	8,952	9,341	9,341	9,524
Total Personnel		<u>518,185</u>	<u>486,054</u>	<u>486,054</u>	<u>488,032</u>
010450-53300	OPERATING EXPENSES	2,500	2,500	2,500	4,011
010450-53350	JANITORIAL SUPPLIES	800	800	800	535
010450-53560	GAS & OIL	9,000	9,000	9,000	9,158
010450-53590	REPAIRS & MAINTENANCE SUPPLIES	0	0	0	1,691
010450-53750	SMALL EQUIPMENT	1,000	0	0	848
Total Supplies & Materials		<u>13,300</u>	<u>12,300</u>	<u>12,300</u>	<u>16,243</u>
010450-54030	TRAINING & EDUCATION	1,000	1,000	1,000	1,030
010450-54520	TELEPHONE	2,800	2,800	2,800	2,923
010450-54540	UTILITIES	310,000	300,000	300,000	295,076
010450-54550	REPAIRS & MAINTENANCE	140,000	140,736	140,000	149,176
010450-54620	SERVICE CONTRACTS	220,000	216,000	216,000	214,134
Total Other Charges & Services		<u>683,800</u>	<u>666,107</u>	<u>659,800</u>	<u>662,339</u>
010450-55100	IMPROVEMENTS	145,000	60,000	60,000	0
010450-55200	EQUIPMENT	0	9,000	9,000	8,555
010450-55250	VEHICLES	0	0	0	10,000
Total Capital Outlay		<u>145,000</u>	<u>69,000</u>	<u>69,000</u>	<u>18,555</u>
Total Expenditures		<u><u>1,360,285</u></u>	<u><u>1,233,461</u></u>	<u><u>1,227,154</u></u>	<u><u>1,185,169</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 460: ELECTIONS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010460-51030	PERSONNEL SALARIES	128,984	139,601	139,601	140,430
010460-51080	PART-TIME	210,000	210,000	210,000	177,420
010460-52010	SOCIAL SECURITY TAXES	21,522	20,260	20,260	16,816
010460-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	33,007
010460-52030	RETIREMENT	12,715	14,099	14,099	14,582
010460-52031	457 DEFERRED COMP EXPENSE	1,165	5,459	5,459	4,518
010460-52040	UNEMPLOYMENT INSURANCE	662	435	435	288
010460-52050	WORKERS COMPENSATION	758	830	830	707
Total Personnel		<u>411,446</u>	<u>423,084</u>	<u>423,084</u>	<u>387,768</u>
010460-53100	OFFICE SUPPLIES	5,000	5,000	5,000	5,363
010460-53200	POSTAGE	40,000	10,878	10,500	35,933
010460-53300	OPERATING EXPENSES	10,000	10,000	10,000	9,131
Total Supplies & Materials		<u>55,000</u>	<u>25,878</u>	<u>25,500</u>	<u>50,427</u>
010460-54020	COMPUTER SERVICES	50,000	45,000	45,000	26,859
010460-54030	TRAINING & EDUCATION	5,000	4,500	4,500	1,619
010460-54080	LOCAL TRAVEL	800	800	800	586
010460-54200	PRINTING	30,000	20,000	20,000	27,055
010460-54550	REPAIRS & MAINTENANCE	79,000	79,000	79,000	28,640
010460-54600	EQUIPMENT RENTAL	2,200	2,200	2,200	2,272
010460-54610	PROPERTY RENTAL	1,500	1,350	1,350	900
Total Other Charges & Services		<u>168,500</u>	<u>152,850</u>	<u>152,850</u>	<u>87,931</u>
Total Expenditures		<u>634,946</u>	<u>601,812</u>	<u>601,434</u>	<u>526,126</u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010465-53300	OPERATING EXPENDITURES	30,000	30,000	30,000	10,650
	Total Supplies & Materials	30,000	30,000	30,000	10,650
	Total Expenditures	30,000	30,000	30,000	10,650

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010501-51010	ELECTED OFFICIAL SALARIES	196,443	189,800	189,800	191,260
010501-51030	PERSONNEL SALARIES	166,074	160,391	160,391	160,373
010501-51080	PART-TIME	5,175	5,175	5,175	165
010501-52010	SOCIAL SECURITY TAXES	23,725	22,847	22,847	23,906
010501-52020	GROUP HEALTH INSURANCE	47,520	43,200	43,200	41,883
010501-52030	RETIREMENT	37,058	35,495	35,495	37,057
010501-52031	457 DEFERRED COMP EXPENSE	16,799	16,480	16,480	17,479
010501-52040	UNEMPLOYMENT INSURANCE	323	206	206	212
010501-52050	WORKERS COMPENSATION	812	832	832	816
Total Personnel		<u>493,929</u>	<u>474,426</u>	<u>474,426</u>	<u>473,151</u>
010501-53100	OFFICE SUPPLIES	1,000	1,000	1,000	892
010501-53200	POSTAGE	1,000	1,000	1,000	332
010501-53300	OPERATING EXPENSES	10,000	10,000	10,000	13,332
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>14,556</u>
010501-54030	TRAINING & EDUCATION	1,600	1,600	1,600	0
010501-54200	PRINTING	500	500	500	66
010501-54247	INTERPRETERS	5,000	5,000	5,000	7,857
010501-54250	APPOINTED LEGAL COUNSEL	130,000	130,000	130,000	75,781
010501-54260	CIVIL APPOINTMENTS & COSTS	79,000	48,000	48,000	93,825
010501-54270	OTHER CIVIL COURT COSTS	22,500	22,500	22,500	2,628
Total Other Charges & Services		<u>238,600</u>	<u>207,600</u>	<u>207,600</u>	<u>180,157</u>
Total Expenditures		<u><u>745,529</u></u>	<u><u>695,026</u></u>	<u><u>695,026</u></u>	<u><u>667,864</u></u>



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010502-51010	ELECTED OFFICIAL SALARIES	196,443	189,800	189,800	191,260
010502-51030	PERSONNEL SALARIES	120,032	115,958	115,958	115,179
010502-51080	PART-TIME	5,175	5,175	5,175	1,604
010502-52010	SOCIAL SECURITY TAXES	20,040	19,779	19,779	20,367
010502-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	32,772
010502-52030	RETIREMENT	32,775	30,997	30,997	32,612
010502-52031	457 DEFERRED COMP EXPENSE	18,994	17,346	17,346	17,042
010502-52040	UNEMPLOYMENT INSURANCE	235	154	154	154
010502-52050	WORKERS COMPENSATION	708	739	739	714
Total Personnel		430,042	412,348	412,348	411,704
010502-53100	OFFICE SUPPLIES	850	850	850	432
010502-53200	POSTAGE	500	500	500	393
010502-53300	OPERATING EXPENSES	15,000	10,000	10,000	12,202
010502-53750	SMALL EQUIPMENT	1,000	1,000	1,000	0
Total Supplies & Materials		17,350	12,350	12,350	13,027
010502-54030	TRAINING & EDUCATION	1,500	1,500	1,500	0
010502-54200	PRINTING	500	500	500	0
010502-54247	INTERPRETERS	7,500	7,500	7,500	4,036
010502-54250	APPOINTED LEGAL COUNSEL	130,000	130,000	130,000	68,200
010502-54260	CIVIL APPOINTMENTS & COSTS	50,000	50,000	50,000	56,019
Total Other Charges & Services		189,500	189,500	189,500	128,255
Total Expenditures		636,892	614,198	614,198	552,986

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010505-51030	PERSONNEL SALARIES	239,700	231,674	231,674	223,184
010505-51080	PART-TIME	32,681	31,565	31,565	9,192
010505-52010	SOCIAL SECURITY TAXES	19,362	18,812	18,812	16,877
010505-52020	GROUP HEALTH INSURANCE	47,520	43,200	43,200	43,704
010505-52030	RETIREMENT	27,259	22,968	22,968	23,564
010505-52031	457 DEFERRED COMP EXPENSE	6,597	6,255	6,255	6,335
010505-52040	UNEMPLOYMENT INSURANCE	529	336	336	307
010505-52050	WORKERS COMPENSATION	608	613	613	539
Total Personnel		374,256	355,423	355,423	323,702
010505-53100	OFFICE SUPPLIES	1,500	1,500	1,500	1,740
010505-53200	POSTAGE	400	400	400	294
010505-53300	OPERATING EXPENSES	14,000	14,000	14,000	14,432
010505-53750	SMALL EQUIPMENT	1,500	1,500	1,500	848
Total Supplies & Materials		17,400	17,400	17,400	17,314
010505-54030	TRAINING & EDUCATION	1,500	1,500	1,500	(150)
010505-54200	PRINTING	800	800	800	1,650
010505-54247	INTERPRETERS	15,000	15,000	15,000	6,138
010505-54250	APPOINTED LEGAL COUNSEL	262,000	262,000	262,000	274,957
010505-54260	CIVIL APPOINTMENTS & COSTS	7,000	7,000	7,000	0
010505-54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	152
010505-54270	OTHER CIVIL COURT COSTS	7,000	7,000	7,000	300
010505-54280	CPS APPOINTMENTS	100,000	100,000	100,000	103,282
010505-54490	MISCELLANEOUS	2,850	2,850	2,850	1,946
010505-54520	TELEPHONE	50	50	50	0
010505-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	2,112
Total Other Charges & Services		399,200	399,200	399,200	390,387
Total Expenditures		790,856	772,023	772,023	731,403

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010506-51030	PERSONNEL SALARIES	196,698	191,271	191,271	182,630
010506-52010	SOCIAL SECURITY TAXES	13,791	14,181	14,181	14,137
010506-51080	PART-TIME	8,280	8,280	8,280	2,737
010506-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	32,778
010506-52030	RETIREMENT	19,884	18,622	18,622	19,154
010506-52031	457 DEFERRED COMP EXPENSE	6,815	6,417	6,417	6,530
010506-52040	UNEMPLOYMENT INSURANCE	383	246	246	245
010506-52050	WORKERS COMPENSATION	440	446	446	430
Total Personnel		281,931	271,863	271,863	258,641
010506-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,210
010506-53200	POSTAGE	400	400	400	288
010506-53300	OPERATING EXPENSES	2,500	2,500	2,500	1,836
010506-53750	SMALL EQUIPMENT	1,500	1,500	1,500	971
Total Supplies & Materials		5,400	5,400	5,400	4,305
010506-54030	TRAINING & EDUCATION	3,500	3,500	3,500	709
010506-54200	PRINTING	500	500	500	0
010506-54247	INTERPRETERS	8,000	8,000	8,000	4,860
010506-54250	APPOINTED LEGAL COUNSEL	210,000	210,000	210,000	213,362
010506-54260	CIVIL APPOINTMENTS & COSTS	6,000	6,000	6,000	0
010506-54270	OTHER CIVIL COURT COSTS	4,500	4,500	4,500	819
010506-54280	CPS APPOINTMENTS	73,000	73,000	73,000	71,063
010506-54490	MISCELLANEOUS	2,850	2,850	2,850	1,946
010506-54600	EQUIPMENT RENTAL	750	750	750	263
Total Other Charges & Services		309,100	309,100	309,100	293,022
Total Expenditures		596,431	586,363	586,363	555,968

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010508-51030	PERSONNEL SALARIES	203,751	194,018	194,018	192,488
010508-51080	PART-TIME	5,175	5,175	5,175	2,258
010508-52010	SOCIAL SECURITY TAXES	14,870	14,182	14,182	15,391
010508-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	30,957
010508-52030	RETIREMENT	20,875	19,156	19,156	20,472
010508-52031	457 DEFERRED COMP EXPENSE	9,922	11,279	11,279	10,707
010508-52040	UNEMPLOYMENT INSURANCE	397	242	242	257
010508-52050	WORKERS COMPENSATION	457	438	438	452
Total Personnel		291,087	276,890	276,890	272,982
010508-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,406
010508-53200	POSTAGE	100	100	100	49
010508-53300	OPERATING EXPENSES	2,500	1,200	1,200	2,262
010508-53750	SMALL EQUIPMENT	3,000	5,000	5,000	708
Total Supplies & Materials		7,600	8,300	8,300	4,425
010508-54030	TRAINING & EDUCATION	4,000	4,000	4,000	1,328
010508-54200	PRINTING	600	600	600	0
010508-54247	INTERPRETERS	12,000	12,000	12,000	10,770
010508-54250	APPOINTED LEGAL COUNSEL	210,000	218,000	218,000	204,945
010508-54260	CIVIL APPOINTMENTS & COSTS	5,000	5,000	5,000	808
010508-54265	VISITING JUDGES TRAVEL	750	750	750	117
010508-54270	OTHER INDIGENT COURT COSTS	2,000	2,000	2,000	2,186
010508-54280	CPS APPOINTMENTS	70,000	70,000	70,000	90,576
010508-54490	MISCELLANEOUS	2,850	2,850	2,850	1,946
010508-54520	TELEPHONE	700	700	700	817
010508-54600	EQUIPMENT RENTAL	750	750	750	263
Total Other Charges & Services		308,650	316,650	316,650	313,756
Total Expenditures		607,337	601,840	601,840	591,163

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010511-51010	ELECTED OFFICIAL SALARIES	105,936	93,588	75,088	74,506
010511-51030	PERSONNEL SALARIES	126,782	122,103	122,103	121,212
010511-52010	SOCIAL SECURITY TAXES	16,284	15,035	13,535	13,987
010511-52020	GROUP HEALTH INSURANCE	47,520	43,200	43,200	43,704
010511-52030	RETIREMENT	20,496	19,962	19,962	20,146
010511-52031	457 DEFERRED COMP EXPENSE	5,248	5,035	5,035	5,029
010511-52040	UNEMPLOYMENT INSURANCE	247	156	156	160
010511-52050	WORKERS COMPENSATION	529	507	457	454
Total Personnel		323,042	299,586	279,536	279,198
010511-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,749
010511-53200	POSTAGE	2,000	2,000	2,000	1,323
010511-53300	OPERATING EXPENSES	500	500	500	323
Total Supplies & Materials		4,500	4,500	4,500	3,395
010511-54000	PROFESSIONAL SERVICES	52,000	52,000	52,000	70,849
010511-54030	TRAINING & EDUCATION	9,600	9,600	9,600	1,718
010511-54080	LOCAL TRAVEL	2,600	2,600	2,600	1,203
010511-54200	PRINTING	200	200	200	0
010511-54520	TELEPHONE	900	900	900	832
010511-54550	REPAIRS & MAINTENANCE	200	200	200	0
010511-54600	EQUIPMENT RENTAL	2,100	2,100	2,100	1,657
Total Other Charges & Services		67,600	67,600	67,600	76,259
Total Expenditures		395,142	371,686	351,636	358,852

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010512-51010	ELECTED OFFICIAL SALARIES	72,618	70,061	70,061	69,515
010512-51030	PERSONNEL SALARIES	91,454	83,776	83,776	83,867
010512-51080	PART-TIME	0	0	0	10,886
010512-52010	SOCIAL SECURITY TAXES	11,579	11,035	11,035	11,894
010512-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	32,778
010512-52030	RETIREMENT	16,156	15,582	15,582	16,613
010512-52031	457 DEFERRED COMP EXPENSE	4,283	1,287	1,287	1,301
010512-52040	UNEMPLOYMENT INSURANCE	173	107	107	125
010512-52050	WORKERS COMPENSATION	361	357	357	381
Total Personnel		<u>232,264</u>	<u>214,605</u>	<u>214,605</u>	<u>227,360</u>
010512-53100	OFFICE SUPPLIES	4,000	4,000	4,000	5,435
010512-53200	POSTAGE	3,000	4,000	4,000	1,762
010512-53300	OPERATING EXPENSES	1,500	1,500	1,500	1,692
Total Supplies & Materials		<u>8,500</u>	<u>9,500</u>	<u>9,500</u>	<u>8,889</u>
010512-54000	PROFESSIONAL SERVICES	61,500	50,000	50,000	63,768
010512-54030	TRAINING & EDUCATION	7,500	7,500	7,500	1,739
010512-54080	LOCAL TRAVEL	4,300	4,300	4,300	679
010512-54200	PRINTING	800	800	800	0
010512-54520	TELEPHONE	2,500	2,500	2,500	2,725
010512-54600	EQUIPMENT RENTAL	1,400	1,400	1,400	623
Total Other Charges & Services		<u>78,000</u>	<u>66,500</u>	<u>66,500</u>	<u>69,534</u>
Total Expenditures		<u><u>318,764</u></u>	<u><u>290,605</u></u>	<u><u>290,605</u></u>	<u><u>305,783</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010513-51010	ELECTED OFFICIAL SALARIES	58,753	56,747	56,747	56,383
010513-51030	PERSONNEL SALARIES	41,422	39,909	39,909	39,650
010513-51080	PART-TIME	21,383	20,663	20,663	16,424
010513-52010	SOCIAL SECURITY TAXES	8,458	8,210	8,210	8,118
010513-52020	GROUP HEALTH INSURANCE	23,760	21,600	21,600	20,941
010513-52030	RETIREMENT	12,273	11,861	11,861	11,675
010513-52031	457 DEFERRED COMP EXPENSE	4,063	3,832	3,832	3,892
010513-52040	UNEMPLOYMENT INSURANCE	120	74	74	72
010513-52050	WORKERS COMPENSATION	272	273	273	261
Total Personnel		170,504	163,169	163,169	157,416
010513-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,708
010513-53200	POSTAGE	800	800	800	549
010513-53300	OPERATING EXPENSES	1,000	1,000	1,000	886
Total Supplies & Materials		3,800	3,800	3,800	3,143
010513-54000	PROFESSIONAL SERVICES	40,000	40,000	40,000	57,912
010513-54030	TRAINING & EDUCATION	5,000	5,000	5,000	75
010513-54080	LOCAL TRAVEL	5,000	5,000	5,000	2,550
010513-54200	PRINTING	150	150	150	0
010513-54520	TELEPHONE	2,300	2,300	2,300	2,016
010513-54540	UTILITIES	4,700	4,700	4,700	4,087
Total Other Charges & Services		57,150	57,150	57,150	66,640
Total Expenditures		231,454	224,119	224,119	227,199

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010514-51010	ELECTED OFFICIAL SALARIES	59,773	57,679	57,679	57,271
010514-51030	PERSONNEL SALARIES	42,461	40,988	40,988	40,651
010514-51080	PART-TIME	19,672	19,001	19,001	26,575
010514-52010	SOCIAL SECURITY TAXES	8,724	8,334	8,334	8,848
010514-52020	GROUP HEALTH INSURANCE	23,760	21,600	21,600	21,852
010514-52030	RETIREMENT	11,911	11,887	11,887	12,488
010514-52040	UNEMPLOYMENT INSURANCE	121	76	76	89
010514-52050	WORKERS COMPENSATION	273	273	273	288
Total Personnel		166,695	159,838	159,838	168,062
010514-53100	OFFICE SUPPLIES	2,600	2,600	2,600	2,694
010514-53200	POSTAGE	700	700	700	428
010514-53300	OPERATING EXPENSES	800	800	800	964
010514-53750	SMALL EQUIPMENT	600	600	600	600
Total Supplies & Materials		4,700	4,700	4,700	4,686
010514-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	43,535
010514-54030	TRAINING & EDUCATION	5,000	5,000	5,000	3,082
010514-54080	LOCAL TRAVEL	5,000	5,000	5,000	2,663
010514-54200	PRINTING	150	150	150	358
010514-54520	TELEPHONE	2,500	2,500	2,500	2,288
010514-54540	UTILITIES	6,000	6,000	6,000	4,205
010514-54600	EQUIPMENT RENTAL	800	800	800	607
Total Other Charges & Services		44,450	44,450	44,450	56,738
Total Expenditures		215,845	208,988	208,988	229,486



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010521-51010	ELECTED OFFICIAL SALARIES	56,120	54,188	54,188	53,728
010521-52010	SOCIAL SECURITY TAXES	4,242	4,089	4,089	4,330
010521-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	10,926
010521-52030	RETIREMENT	5,853	5,481	5,481	5,756
010521-52031	457 DEFERRED COMP EXPENSE	3,788	3,609	3,609	3,626
010521-52050	WORKERS COMPENSATION	710	720	720	722
Total Personnel		<u>82,593</u>	<u>78,887</u>	<u>78,887</u>	<u>79,088</u>
010521-53100	OFFICE SUPPLIES	2,500	2,500	2,500	474
010521-53300	OPERATING EXPENSES	2,000	2,602	2,000	1,471
010521-53560	GAS & OIL	5,000	4,000	4,000	1,263
010521-53590	REPAIRS & MAINTENANCE SUPPLIES	4,000	2,000	2,000	926
010521-53750	SMALL EQUIPMENT	2,000	0	0	0
Total Supplies & Materials		<u>15,500</u>	<u>11,102</u>	<u>10,500</u>	<u>4,134</u>
010521-54520	TELEPHONE	1,000	1,000	1,000	991
Total Other Charges & Services		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>991</u>
Total Expenditures		<u><u>99,093</u></u>	<u><u>90,989</u></u>	<u><u>90,387</u></u>	<u><u>84,213</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010522-51010	ELECTED OFFICIAL SALARIES	53,485	51,583	51,583	51,229
010522-52010	SOCIAL SECURITY TAXES	3,638	3,533	3,533	3,772
010522-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	10,926
010522-52030	RETIREMENT	5,578	5,229	5,229	5,520
010522-52031	457 DEFERRED COMP EXPENSE	3,610	3,438	3,438	3,479
010522-52050	WORKERS COMPENSATION	676	686	686	693
Total Personnel		<u>78,867</u>	<u>75,269</u>	<u>75,269</u>	<u>75,619</u>
010522-53100	OFFICE SUPPLIES	300	300	300	108
010522-53300	OPERATING EXPENSES	1,000	1,000	1,000	765
010522-53560	GAS & OIL	2,400	2,400	2,400	1,364
010522-53590	REPAIRS & MAINTENANCE SUPPLIES	800	800	800	0
010522-53750	SMALL EQUIPMENT	0	1,400	1,400	1,329
Total Supplies & Materials		<u>4,500</u>	<u>5,900</u>	<u>5,900</u>	<u>3,566</u>
010522-54520	TELEPHONE	500	500	500	444
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>444</u>
010522-55250	VEHICLES	0	0	0	35,975
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>35,975</u>
Total Expenditures		<u><u>83,867</u></u>	<u><u>81,669</u></u>	<u><u>81,669</u></u>	<u><u>115,604</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010523-51010	ELECTED OFFICIAL SALARIES	51,217	49,400	49,400	49,065
010523-52010	SOCIAL SECURITY TAXES	3,201	3,117	3,117	3,327
010523-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	10,926
010523-52030	RETIREMENT	5,342	5,009	5,009	5,256
010523-52031	457 DEFERRED COMP EXPENSE	3,457	3,273	3,273	3,312
010523-52050	WORKERS COMPENSATION	647	657	657	660
Total Personnel		75,744	72,256	72,256	72,546
010523-53100	OFFICE SUPPLIES	150	150	150	0
010523-53300	OPERATING EXPENSES	700	700	700	19
010523-53400	UNIFORMS	800	200	200	0
010523-53560	GAS & OIL	1,000	1,000	1,000	473
010523-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	0
010523-53585	VEHICLE MAINTENANCE	950	950	950	0
010523-53750	SMALL EQUIPMENT	3,650	0	0	0
Total Supplies & Materials		7,250	3,000	3,000	492
010523-54520	TELEPHONE	750	750	750	747
Total Other Charges & Services		750	750	750	747
Total Expenditures		83,744	76,006	76,006	73,785

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010524-51010	ELECTED OFFICIAL SALARIES	50,977	49,160	49,160	48,823
010524-52010	SOCIAL SECURITY TAXES	3,161	3,062	3,062	3,275
010524-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	10,917
010524-52030	RETIREMENT	5,317	4,984	4,984	5,230
010524-52031	457 DEFERRED COMP EXPENSE	3,441	3,273	3,273	3,295
010524-52050	WORKERS COMPENSATION	645	654	654	656
Total Personnel		<u>75,421</u>	<u>71,933</u>	<u>71,933</u>	<u>72,196</u>
010524-53100	OFFICE SUPPLIES	300	300	300	338
010524-53300	OPERATING EXPENSES	2,000	2,000	2,000	890
010524-53560	GAS & OIL	3,000	3,000	3,000	1,231
010524-53590	REPAIRS & MAINTENANCE SUPPLIES	975	975	975	0
010524-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>6,275</u>	<u>6,275</u>	<u>6,275</u>	<u>2,459</u>
010524-54520	TELEPHONE	1,000	1,000	1,000	982
Total Other Charges & Services		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>982</u>
Total Expenditures		<u><u>82,696</u></u>	<u><u>79,208</u></u>	<u><u>79,208</u></u>	<u><u>75,637</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010530-51010	ELECTED OFFICIAL SALARIES	84,096	81,162	81,162	80,617
010530-51030	PERSONNEL SALARIES	506,279	465,087	443,326	454,571
010530-51080	PART-TIME	23,443	22,653	22,653	18,488
010530-52010	SOCIAL SECURITY TAXES	45,573	41,560	39,179	42,148
010530-52020	GROUP HEALTH INSURANCE	142,560	118,645	113,245	119,275
010530-52030	RETIREMENT	61,976	56,387	53,287	57,486
010530-52031	457 DEFERRED COMP EXPENSE	20,530	19,350	19,350	20,038
010530-52040	UNEMPLOYMENT INSURANCE	1,033	607	569	625
010530-52050	WORKERS COMPENSATION	1,374	1,307	1,237	1,283
Total Personnel		886,864	806,758	774,008	794,531
010530-53100	OFFICE SUPPLIES	6,500	6,500	6,500	5,407
010530-53200	POSTAGE	40,000	40,000	40,000	19,586
010530-53300	OPERATING EXPENSES	6,000	6,000	6,000	2,320
010530-53360	PASSPORT SUPPLY EXPENSES	7,500	7,500	7,500	2,709
010530-53750	SMALL EQUIPMENT	0	3,000	3,000	1,842
Total Supplies & Materials		60,000	63,000	63,000	31,864
010530-54030	TRAINING & EDUCATION	8,600	8,600	8,600	2,084
010530-54080	LOCAL TRAVEL	250	250	250	26
010530-54200	PRINTING	2,000	2,000	2,000	573
010530-54285	JURY COSTS	90,000	57,250	90,000	48,712
010530-54520	TELEPHONE	1,000	1,000	1,000	707
010530-54550	REPAIRS & MAINTENANCE	1,500	1,500	1,500	0
010530-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	2,416
Total Other Charges & Services		106,350	73,600	106,350	54,518
Total Expenditures		1,053,214	943,358	943,358	880,913

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010535-51030	PERSONNEL SALARIES	132,830	130,531	130,531	122,536
010535-51080	PART-TIME	0	0	0	5,954
010535-52010	SOCIAL SECURITY TAXES	9,647	9,372	9,372	9,546
010535-52020	GROUP HEALTH INSURANCE	35,640	32,400	32,400	30,046
010535-52030	RETIREMENT	13,409	13,223	13,223	13,272
010535-52031	457 DEFERRED COMP EXPENSE	4,412	5,507	5,507	3,704
010535-52040	UNEMPLOYMENT INSURANCE	259	167	167	170
010535-52050	WORKERS COMPENSATION	298	302	302	298
Total Personnel		196,495	191,502	191,502	185,526
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,512
010535-53200	POSTAGE	3,000	3,000	3,000	2,938
010535-53300	OPERATING EXPENSES	2,901	2,901	2,901	25
010535-53400	UNIFORMS	500	500	500	287
010535-53750	SMALL EQUIPMENT	0	2,520	2,520	0
Total Supplies & Materials		9,401	11,921	11,921	4,762
010535-54030	TRAINING & EDUCATION	4,500	4,500	4,500	400
010535-54200	PRINTING	1,500	1,500	1,500	704
Total Other Charges & Services		6,000	6,000	6,000	1,104
Total Expenditures		211,896	209,423	209,423	191,392

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010540-51010	ELECTED OFFICIAL SALARIES	18,040	18,040	18,040	18,179
010540-51030	PERSONNEL SALARIES	2,158,631	2,119,736	2,119,736	2,065,802
010540-51080	PART-TIME	51,952	50,121	50,121	85,624
010540-52010	SOCIAL SECURITY TAXES	161,589	155,673	155,673	164,937
010540-52020	GROUP HEALTH INSURANCE	342,109	310,912	310,912	307,751
010540-52030	RETIREMENT	225,149	216,383	216,383	225,054
010540-52031	457 DEFERRED COMP EXPENSE	75,300	85,244	85,244	82,472
010540-52040	UNEMPLOYMENT INSURANCE	4,314	2,748	2,748	2,895
010540-52050	WORKERS COMPENSATION	1,714	2,656	2,656	3,689
Total Personnel		3,038,798	2,961,513	2,961,513	2,956,403
010540-53100	OFFICE SUPPLIES	14,000	14,000	14,000	9,385
010540-53200	POSTAGE	5,000	5,000	5,000	1,835
010540-53300	OPERATING EXPENSES	40,000	40,000	40,000	43,023
010540-53560	GAS & OIL	6,000	4,000	4,000	4,724
010540-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	0
010540-53585	VEHICLE MAINTENANCE	3,000	3,000	3,000	2,461
010540-53590	REPAIR & MAINTENANCE SUPPLIES	2,000	2,000	2,000	0
010540-53750	SMALL EQUIPMENT	2,000	0	0	1,800
Total Supplies & Materials		72,000	68,000	68,000	63,228

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010540-54030	TRAINING & EDUCATION	21,000	21,000	21,000	5,860
010540-54200	PRINTING	4,000	4,000	4,000	3,582
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	33,800	33,800	11,088
010540-54270	OTHER COURT COSTS	26,000	26,000	26,000	9,023
010540-54490	MISCELLANEOUS	500	500	500	0
010540-54520	TELEPHONE	2,800	2,800	2,800	1,939
010540-54550	REPAIRS & MAINTENANCE	500	500	500	0
010540-54600	EQUIPMENT RENTAL	7,000	7,000	7,000	7,149
Total Other Charges & Services		95,600	95,600	95,600	38,641
Total Expenditures		3,206,398	3,125,113	3,125,113	3,058,272



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010545-54675	JUVENILE PROBATION FUNDING	1,525,000	1,520,661	1,520,661	1,455,922
	Total Other Charges & Services	<u>1,525,000</u>	<u>1,520,661</u>	<u>1,520,661</u>	<u>1,455,922</u>
	Total	<u><u>1,525,000</u></u>	<u><u>1,520,661</u></u>	<u><u>1,520,661</u></u>	<u><u>1,455,922</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010550-51010	ELECTED OFFICIAL SALARIES	104,656	101,074	101,074	100,089
010550-51030	PERSONNEL SALARIES	3,464,122	3,323,086	3,323,086	3,184,641
010550-51060	OVERTIME	35,000	35,000	35,000	21,472
010550-51080	PART-TIME	53,235	51,439	51,439	54,968
010550-52010	SOCIAL SECURITY TAXES	257,446	245,765	245,765	250,148
010550-52020	GROUP HEALTH INSURANCE	653,400	578,304	578,304	548,814
010550-52030	RETIREMENT	363,763	346,851	346,851	350,450
010550-52031	457 DEFERRED COMP EXPENSE	101,239	95,667	95,667	93,326
010550-52040	UNEMPLOYMENT INSURANCE	6,862	4,301	4,301	4,355
010550-52050	WORKERS COMPENSATION	43,081	43,395	43,395	43,857
Total Personnel		5,082,804	4,824,882	4,824,882	4,652,120
010550-53100	OFFICE SUPPLIES	11,500	11,500	11,500	11,352
010550-53200	POSTAGE	3,200	3,200	3,200	2,713
010550-53300	OPERATING EXPENSES	87,488	112,731	82,920	59,275
010550-53400	UNIFORMS	73,234	83,955	43,059	52,337
010550-53410	AMMUNITION	45,000	56,244	37,000	19,941
010550-53560	GAS & OIL	175,000	175,000	175,000	151,035
010550-53585	VEHICLE MAINTENANCE	105,000	108,093	105,000	122,409
010550-53750	SMALL EQUIPMENT	30,626	27,620	12,435	8,764
010550-53800	VEHICLE ACCESSORIES	72,607	103,997	82,560	58,963
Total Supplies & Materials		603,655	682,340	552,674	486,789
010550-54030	TRAINING & EDUCATION	70,000	72,499	70,000	57,455
010550-54200	PRINTING	2,500	2,500	2,500	816
010550-54520	TELEPHONE	86,000	86,000	86,000	95,731
010550-54540	UTILITIES	7,500	5,200	5,200	7,887

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010550-54550	REPAIRS & MAINTENANCE	10,000	10,000	10,000	11,268
010550-54600	EQUIPMENT RENTAL	50,235	50,235	50,235	41,010
010550-54610	PROPERTY RENTAL	725	725	725	621
Total Other Charges & Services		226,960	227,159	224,660	214,788
010550-55200	EQUIPMENT	166,620	30,000	14,585	8,810
010550-55250	VEHICLES	167,234	249,320	249,320	216,900
010550-55350	COMMUNICATIONS EQUIPMENT	6,712	0	0	5,443
010550-55400	GUNS	0	0	0	0
Total Capital Outlay		340,566	279,320	263,905	231,153
Total Expenditures		6,253,985	6,013,701	5,866,121	5,584,850

**GRAYSON COUNTY, TEXAS  
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DEPT 555: DEPARTMENT OF PUBLIC SAFETY

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010555-51030	PERSONNEL SALARIES	0	0	0	6,077
010555-52010	SOCIAL SECURITY TAXES	0	0	0	480
010555-52020	GROUP HEALTH INSURANCE	0	0	0	1,821
010555-52030	RETIREMENT	0	0	0	627
010555-52031	457 DEFERRED COMP EXPENSE	0	0	0	410
010555-52040	UNEMPLOYMENT INSURANCE	0	0	0	9
010555-52050	WORKERS COMPENSATION	0	0	0	13
Total Personnel		0	0	0	9,437
010555-53200	POSTAGE	0	0	0	882
010555-53300	OPERATING EXPENSES	0	0	0	378
Total Supplies & Materials		0	0	0	1,260
Total Expenditures		0	0	0	10,697

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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010560-51030	SALARIES	335,349	335,992	335,992	328,743
010560-51080	PART-TIME	32,518	32,000	32,000	33,189
010560-52010	SOCIAL SECURITY TAXES	27,267	27,685	27,685	27,821
010560-52020	GROUP HEALTH INSURANCE	71,280	64,800	64,800	55,540
010560-52030	RETIREMENT	36,668	37,114	37,114	37,138
010560-52031	457 DEFERRED COMP EXPENSE	7,438	11,688	11,688	8,221
010560-52040	UNEMPLOYMENT INSURANCE	718	462	462	478
010560-52050	WORKERS COMPENSATION	6,904	7,277	7,277	6,962
Total Personnel		518,142	517,018	517,018	498,092
010560-53100	OFFICE SUPPLIES	1,000	1,000	1,000	458
010560-53200	POSTAGE	25	25	25	34
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	3,500
010560-53350	JANITORIAL SUPPLIES	800	800	800	800
010560-53400	UNIFORMS	3,200	3,200	3,200	1,524
010560-53430	CHEMICAL SUPPLIES	10,000	10,000	10,000	18,209
010560-53450	MEDICAL SUPPLIES	2,000	2,000	2,000	2,879
010560-53560	GAS, OIL, ETC.	3,000	3,000	3,000	2,442
010560-53585	VEHICLE MAINTENANCE	8,000	28,095	8,000	2,231
Total Supplies & Materials		48,025	68,120	48,025	32,257
010560-54030	TRAINING & EDUCATION	10,000	10,000	10,000	5,930
010560-54080	LOCAL TRAVEL	150	150	150	0
010560-54220	DUES AND PUBLICATIONS	800	800	800	403
010560-54340	CONTRACT SERVICES	5,000	5,000	5,000	900

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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010560-54520	TELEPHONE	2,500	2,500	2,500	2,343
010560-54540	UTILITIES	8,500	8,500	8,500	8,752
010560-54552	BUILDING REPAIRS	0	0	0	74
010560-54560	PPE MAINTENANCE AND REPLACEMENT	15,000	15,000	15,000	7,852
	Total Other Charges & Services	<u>41,950</u>	<u>41,950</u>	<u>41,950</u>	<u>26,461</u>
010560-55200	EQUIPMENT	14,000	16,297	14,000	9,187
	Total Capital Outlay	<u>14,000</u>	<u>16,297</u>	<u>14,000</u>	<u>9,187</u>
	Total Expenditures	<u><u>622,117</u></u>	<u><u>643,385</u></u>	<u><u>620,993</u></u>	<u><u>565,997</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010565-51030	SALARIES	658,973	585,122	585,122	642,611
010565-51080	PART-TIME	0	0	0	14,302
010565-52010	SOCIAL SECURITY TAXES	48,183	42,954	42,954	48,985
010565-52020	GROUP HEALTH INSURANCE	154,440	129,600	129,600	113,506
010565-52030	RETIREMENT	64,734	58,944	58,944	66,776
010565-52031	457 DEFERRED COMP EXPENSE	3,597	5,512	5,512	8,298
010565-52040	UNEMPLOYMENT INSURANCE	1,284	755	755	867
010565-52050	WORKERS COMPENSATION	1,367	1,370	1,370	1,701
Total Personnel		<u>932,578</u>	<u>824,257</u>	<u>824,257</u>	<u>897,046</u>
010565-53100	OFFICE SUPPLIES	3,000	3,000	3,000	3,485
010565-53200	POSTAGE	100	100	100	0
010565-53300	OPERATING EXPENSES	1,500	1,500	1,500	1,174
010565-53400	UNIFORMS	2,000	2,000	2,000	1,278
010565-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>6,600</u>	<u>6,600</u>	<u>6,600</u>	<u>5,937</u>
010565-54030	TRAINING & EDUCATION	9,000	9,000	9,000	6,926
010565-54200	PRINTING	250	250	250	485
010565-54520	TELEPHONE	1,600	1,600	1,600	1,369
010565-54530	LEASED LINES	38,874	38,874	38,874	50,056
010565-54550	REPAIRS & MAINTENANCE	17,160	17,160	17,160	24,580
010565-54600	EQUIPMENT RENTAL	2,265	2,265	2,265	457
010565-54610	PROPERTY RENTAL	2,425	2,425	2,425	1,200
Total Other Charges & Services		<u>71,574</u>	<u>71,574</u>	<u>71,574</u>	<u>85,073</u>
010565-55200	EQUIPMENT	0	11,471	11,471	0
Total Capital Outlay		<u>0</u>	<u>11,471</u>	<u>11,471</u>	<u>0</u>
Total Expenditures		<u><u>1,010,752</u></u>	<u><u>913,902</u></u>	<u><u>913,902</u></u>	<u><u>988,056</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 575: COUNTY JAIL

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010575-51030	PERSONNEL SALARIES	6,026,767	5,651,225	5,651,225	5,528,770
010575-51080	PART-TIME	82,298	79,534	79,534	63,021
010575-52010	SOCIAL SECURITY TAXES	447,461	412,480	412,480	414,761
010575-52020	GROUP HEALTH INSURANCE	1,330,560	1,209,251	1,209,251	1,097,762
010575-52030	RETIREMENT	606,760	571,629	571,629	571,143
010575-52031	457 DEFERRED COMP EXPENSE	78,104	90,945	90,945	94,004
010575-52040	UNEMPLOYMENT INSURANCE	11,949	7,297	7,297	7,391
010575-52050	WORKERS COMPENSATION	77,487	74,661	74,661	74,895
Total Personnel		8,661,386	8,097,022	8,097,022	7,851,747
010575-53100	OFFICE SUPPLIES	18,500	19,815	18,500	17,558
010575-53200	POSTAGE	2,000	3,000	3,000	2,446
010575-53300	OPERATING EXPENSES	20,000	21,138	20,000	11,720
010575-53350	JANITORIAL SUPPLIES	67,000	65,000	65,000	59,419
010575-53400	UNIFORMS	55,000	68,756	55,000	39,920
010575-53560	GAS & OIL	25,000	25,000	25,000	14,557
010575-53585	VEHICLE MAINTENANCE	15,000	15,000	15,000	11,787
010575-53590	REPAIRS & MAINTENANCE SUPPLIES	47,500	47,500	47,500	49,076
010575-53660	EMPLOYEE MEDICAL	6,000	6,000	6,000	6,570
010575-53680	GROCERIES	695,385	688,500	688,500	681,516
010575-53690	KITCHEN SUPPLIES	7,500	9,286	7,500	5,266
010575-53750	SMALL EQUIPMENT	12,650	20,550	7,950	51,283
Total Supplies & Materials		971,535	989,545	958,950	951,118
010575-54030	TRAINING & EDUCATION	58,099	53,099	50,600	37,763
010575-54050	INMATE HOUSING	5,000	5,000	5,000	0



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010575-54100	PRISONER TRANSPORT	54,000	55,595	54,000	57,654
010575-54200	PRINTING	250	500	500	56
010575-54520	TELEPHONE	8,500	8,500	8,500	4,301
010575-54540	UTILITIES	150,000	150,000	150,000	136,421
010575-54550	REPAIRS & MAINTENANCE	61,000	61,000	61,000	15,830
010575-54560	LIFE SYSTEM EQUIPMENT	13,000	71,707	13,000	9,534
010575-54600	EQUIPMENT RENTAL	4,800	4,800	4,800	2,769
010575-54610	PROPERTY RENTAL	4,030	4,030	4,030	0
Total Other Charges & Services		<u>358,679</u>	<u>414,231</u>	<u>351,430</u>	<u>264,328</u>
010575-55200	EQUIPMENT	0	33,200	45,800	68,881
010575-55250	VEHICLES	0	0	0	52,200
010575-55260	VEHICLE ACCESSORIES	0	7,741	0	10,360
Total Capital Outlay		<u>0</u>	<u>40,941</u>	<u>45,800</u>	<u>131,441</u>
Total Expenditures		<u><u>9,991,600</u></u>	<u><u>9,541,739</u></u>	<u><u>9,453,202</u></u>	<u><u>9,198,634</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 580: COUNTY JAIL MEDICAL

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010580-51030	PERSONNEL SALARIES	491,712	490,891	490,891	491,691
010580-51080	PART-TIME	116,000	116,000	116,000	108,718
010580-52010	SOCIAL SECURITY TAXES	44,337	44,407	44,407	44,473
010580-52020	GROUP HEALTH INSURANCE	119,598	108,768	108,768	96,022
010580-52030	RETIREMENT	60,584	61,220	61,220	61,117
010580-52031	457 DEFERRED COMP EXPENSE	12,400	11,627	11,627	8,760
010580-52040	UNEMPLOYMENT INSURANCE	1,185	776	776	793
010580-52050	WORKERS COMPENSATION	7,640	8,169	8,169	7,460
Total Personnel		853,456	841,858	841,858	819,034
010580-53100	OFFICE SUPPLIES	3,200	3,200	3,200	2,775
010580-53200	POSTAGE	100	100	100	8
010580-53300	OPERATING EXPENSES	2,200	2,200	2,200	1,033
010580-53350	JANITORIAL SUPPLIES	200	200	200	0
010580-53750	SMALL EQUIPMENT	300	0	0	1,840
Total Supplies & Materials		6,000	5,700	5,700	5,656
010580-54030	TRAINING & EDUCATION	6,000	5,000	5,000	1,505
010580-54080	LOCAL TRAVEL	750	750	750	156
010580-54300	LIABILITY INSURANCE	49,000	39,000	39,000	34,388
010580-54360	HOSPITAL SERVICES	2,000	2,000	2,000	0
010580-54380	PHYSICIANS SERVICES	47,000	47,000	47,000	41,500
010580-54400	MENTAL HEALTH SERVICES	23,000	8,000	8,000	8,078
010580-54410	LAB & X-RAY SERVICES	2,200	2,200	2,200	1,172
010580-54415	PRESCRIPTION MEDICATIONS	24,000	16,000	16,000	14,861
010580-54420	MEDICAL SUPPLIES	15,000	11,500	11,500	14,220
010580-54435	DENTAL	30,000	30,000	30,000	23,998
010580-54520	TELEPHONE	800	800	800	660
010580-54600	EQUIPMENT RENTAL	1,800	1,800	1,800	1,219
Total Other Charges & Services		201,550	164,050	164,050	141,757
Total		1,061,006	1,011,608	1,011,608	966,447

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010606-51030	PERSONNEL SALARIES	136,727	110,222	110,222	99,647
010606-51080	PART-TIME	24,645	23,784	23,784	21,278
010606-52010	SOCIAL SECURITY TAXES	11,719	9,679	9,679	8,744
010606-52020	GROUP HEALTH INSURANCE	42,689	32,400	32,400	25,592
010606-52030	RETIREMENT	16,073	13,538	13,538	12,269
010606-52031	457 DEFERRED COMP EXPENSE	3,140	1,606	1,606	1,436
010606-52040	UNEMPLOYMENT INSURANCE	314	170	170	160
010606-52050	WORKERS COMPENSATION	328	285	285	266
Total Personnel		<u>235,635</u>	<u>191,684</u>	<u>191,684</u>	<u>169,392</u>
010606-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,119
010606-53200	POSTAGE	3,000	3,000	3,000	1,525
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	1,998
010606-53750	SMALL EQUIPMENT	300	300	300	0
Total Supplies & Materials		<u>7,300</u>	<u>7,300</u>	<u>7,300</u>	<u>5,642</u>
010606-54000	PROFESSIONAL SERVICES	44,000	42,000	42,000	43,868
010606-54030	TRAINING & EDUCATION	5,000	5,000	5,000	200
010606-54080	LOCAL TRAVEL	50	50	50	0
010606-54200	PRINTING	500	500	500	0
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,620,000	1,600,000	1,600,000	1,512,519
010606-54600	EQUIPMENT RENTAL	2,800	2,800	2,800	2,860
Total Other Charges & Services		<u>1,672,350</u>	<u>1,650,350</u>	<u>1,650,350</u>	<u>1,559,447</u>
Total Expenditures		<u><u>1,915,285</u></u>	<u><u>1,849,334</u></u>	<u><u>1,849,334</u></u>	<u><u>1,734,481</u></u>

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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010607-51030	PERSONNEL SALARIES	89,331	86,284	86,284	87,533
010607-52010	SOCIAL SECURITY TAXES	6,594	6,350	6,350	6,598
010607-52020	GROUP HEALTH INSURANCE	17,292	16,634	16,634	14,789
010607-52030	RETIREMENT	9,081	8,714	8,714	9,277
010607-52031	457 DEFERRED COMP EXPENSE	3,624	3,619	3,619	4,944
010607-52040	UNEMPLOYMENT INSURANCE	173	108	108	116
010607-52050	WORKERS COMPENSATION	218	224	224	227
Total Personnel		<u>126,313</u>	<u>121,933</u>	<u>121,933</u>	<u>123,484</u>
010607-53100	OFFICE SUPPLIES	3,000	2,500	2,500	1,257
010607-53200	POSTAGE	75	75	75	130
010607-53300	OPERATING EXPENSES	1,500	1,500	1,500	604
010607-53350	JANITORIAL SUPPLIES	600	600	600	407
Total Supplies & Materials		<u>5,175</u>	<u>4,675</u>	<u>4,675</u>	<u>2,398</u>
010607-54030	TRAINING & EDUCATION	6,500	6,500	6,500	3,902
010607-54080	LOCAL TRAVEL	850	850	850	162
010607-54180	ADVERTISING	500	500	500	77
010607-54220	DUES & PUBLICATIONS	3,250	3,250	3,250	5,000
010607-54520	TELEPHONE	1,900	1,500	1,500	1,474
010607-54540	UTILITIES	500	500	500	428
010607-54600	EQUIPMENT RENTAL	350	250	250	59
Total Other Charges & Services		<u>13,850</u>	<u>13,350</u>	<u>13,350</u>	<u>11,102</u>
Total Expenditures		<u><u>145,338</u></u>	<u><u>139,958</u></u>	<u><u>139,958</u></u>	<u><u>136,984</u></u>

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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010610-54850	AMBULANCE CONTRACTS	992,000	962,715	962,715	930,002
010610-54860	FIRE FIGHTING CONTRACTS	487,000	472,732	472,732	471,669
Total Other Charges & Services		1,479,000	1,435,447	1,435,447	1,401,671
Total		1,479,000	1,435,447	1,435,447	1,401,671

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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010615-51030	PERSONNEL SALARIES	190,738	166,186	147,971	151,318
010615-51080	PART-TIME	0	19,307	26,617	26,499
010615-52010	SOCIAL SECURITY TAXES	14,157	13,017	12,120	13,594
010615-52020	GROUP HEALTH INSURANCE	35,640	24,300	21,600	21,852
010615-52030	RETIREMENT	19,243	17,824	16,644	18,439
010615-52031	457 DEFERRED COMP EXPENSE	6,227	5,966	5,966	5,970
010615-52040	UNEMPLOYMENT INSURANCE	372	222	208	235
010615-52050	WORKERS COMPENSATION	1,050	1,006	979	924
Total Personnel		<u>267,427</u>	<u>247,828</u>	<u>232,105</u>	<u>238,831</u>
010615-53100	OFFICE SUPPLIES	3,000	3,000	3,000	2,739
010615-53200	POSTAGE	750	750	750	60
010615-53300	OPERATING EXPENSES	16,500	16,500	16,500	18,751
010615-53310	EOC OPERATING	5,000	5,000	5,000	3,135
010615-53560	GAS & OIL	2,000	2,000	2,000	755
010615-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	1,037
010615-53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	500
010615-53750	SMALL EQUIPMENT	5,000	5,000	5,000	389
Total Supplies & Materials		<u>33,750</u>	<u>33,750</u>	<u>33,750</u>	<u>27,366</u>
010615-54030	TRAINING & EDUCATION	8,000	8,000	8,000	2,454
010615-54035	EMC TRAVEL	6,000	6,000	6,000	933
010615-54080	LOCAL TRAVEL	2,400	2,400	2,400	886
010615-54200	PRINTING	1,500	1,500	1,500	0
010615-54520	TELEPHONE	9,000	9,000	9,000	8,327
010615-54875	INTERLOCAL PROJECTS	53,625	53,625	53,625	53,625
Total Other Charges & Services		<u>80,525</u>	<u>80,525</u>	<u>80,525</u>	<u>66,225</u>
Total		<u><u>381,702</u></u>	<u><u>362,103</u></u>	<u><u>346,380</u></u>	<u><u>332,422</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010620-51030	PERSONNEL SALARIES	57,264	55,323	55,323	50,974
010620-51080	PART-TIME	28,094	34,485	34,485	20,884
010620-52010	SOCIAL SECURITY TAXES	6,499	6,838	6,838	5,496
010620-52020	GROUP HEALTH INSURANCE	14,039	12,877	12,877	9,229
010620-52030	RETIREMENT	8,385	9,049	9,049	7,238
010620-52031	457 DEFERRED COMP EXPENSE	453	445	445	427
010620-52040	UNEMPLOYMENT INSURANCE	167	113	113	95
010620-52050	WORKERS COMPENSATION	2,787	3,122	3,122	2,566
Total Personnel		117,688	122,252	122,252	96,909
010620-53100	OFFICE SUPPLIES	400	400	400	186
010620-53200	POSTAGE	120	200	200	0
010620-53300	OPERATING EXPENSES	3,000	3,000	3,000	2,203
010620-53350	JANITORIAL SUPPLIES	500	500	500	407
010620-53560	GAS & OIL	3,000	4,000	4,000	2,159
010620-53570	TIRES, BATTERIES & ACCESSORIES	1,300	300	300	856
010620-53585	VEHICLE MAINTENANCE	1,000	1,000	1,000	528
010620-53590	REPAIRS & MAINTENANCE SUPPLIES	2,000	2,000	2,000	0
010620-53750	SMALL EQUIPMENT	0	0	0	2,918
Total Supplies & Materials		11,320	11,400	11,400	9,257
010620-54030	TRAINING & EDUCATION	3,500	2,500	2,500	192
010620-54520	TELEPHONE	1,500	1,500	1,500	1,279
010620-54540	UTILITIES	400	400	400	331
010620-54880	CITY POUND SERVICES	40,000	40,000	40,000	22,995
Total Other Charges & Services		45,400	44,400	44,400	24,825
Total Expenditures		174,408	178,052	178,052	130,991

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 625: HUMAN SERVICES

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010625-54650	INDIGENT BURIALS	35,000	35,000	35,000	32,000
	Total Other Charges & Services	35,000	35,000	35,000	32,000
	Total Expenditures	35,000	35,000	35,000	32,000



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 630: VETERANS SERVICES

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010630-51030	PERSONNEL SALARIES	63,493	61,310	61,310	60,813
010630-51080	PART-TIME	19,556	18,899	18,899	14,639
010630-52010	SOCIAL SECURITY TAXES	6,201	5,993	5,993	5,965
010630-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	10,926
010630-52030	RETIREMENT	8,590	8,100	8,100	8,021
010630-52031	457 DEFERRED COMP EXPENSE	4,873	4,661	4,661	4,426
010630-52040	UNEMPLOYMENT INSURANCE	162	102	102	100
010630-52050	WORKERS COMPENSATION	186	186	186	175
Total Personnel		<u>114,941</u>	<u>110,051</u>	<u>110,051</u>	<u>105,065</u>
010630-53100	OFFICE SUPPLIES	1,600	1,500	1,500	928
010630-53200	POSTAGE	400	400	400	218
010630-53300	OPERATING EXPENSES	1,300	1,000	1,000	0
010630-53750	SMALL EQUIPMENT	1,800	0	0	0
Total Supplies & Materials		<u>5,100</u>	<u>2,900</u>	<u>2,900</u>	<u>1,146</u>
010630-54030	TRAINING & EDUCATION	2,400	2,000	2,000	450
010630-54080	LOCAL TRAVEL	1,200	1,200	1,200	0
010630-54200	PRINTING	600	600	600	0
010630-54520	TELEPHONE	1,500	1,500	1,500	1,349
010630-54600	EQUIPMENT RENTAL	1,400	1,400	1,400	844
Total Other Charges & Services		<u>7,100</u>	<u>6,700</u>	<u>6,700</u>	<u>2,643</u>
Total Expenditures		<u><u>127,141</u></u>	<u><u>119,651</u></u>	<u><u>119,651</u></u>	<u><u>108,854</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2022 Adopted Budget**

DEPT 660: PARKS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010660-53300	OPERATING EXPENSES	0	200	200	0
010660-53590	REPAIRS & MAINTENANCE SUPPLIES	0	1,000	1,000	0
	Total Supplies & Materials	<u>0</u>	<u>1,200</u>	<u>1,200</u>	<u>0</u>
010660-54490	MISCELLANEOUS	0	0	0	0
010660-54520	TELEPHONE	0	900	900	862
010660-54540	UTILITIES	0	40,000	40,000	37,680
010660-54620	SERVICE CONTRACTS	0	900	900	900
	Total Other Charges & Services	<u>0</u>	<u>41,800</u>	<u>41,800</u>	<u>39,442</u>
	Total Expenditures	<u><u>0</u></u>	<u><u>43,000</u></u>	<u><u>43,000</u></u>	<u><u>39,442</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010665-51030	PERSONNEL SALARIES	82,144	79,366	79,366	94,411
010665-51080	PART-TIME	11,840	10,556	10,556	9,652
010665-52010	SOCIAL SECURITY TAXES	7,191	6,878	6,878	7,949
010665-52020	GROUP HEALTH INSURANCE	10,800	10,800	10,800	4,606
010665-52030	RETIREMENT	1,157	1,173	1,173	2,530
010665-52031	457 DEFERRED COMP EXPENSE	316	316	316	103
010665-52040	UNEMPLOYMENT INSURANCE	184	114	114	138
010665-52050	WORKERS COMPENSATION	27	24	24	115
Total Personnel		113,659	109,227	109,227	119,504
010665-53100	OFFICE SUPPLIES	2,700	2,700	2,700	1,982
010665-53200	POSTAGE	1,100	1,100	1,100	364
010665-53300	OPERATING EXPENSES	600	600	600	164
010665-53750	SMALL EQUIPMENT	3,500	3,500	3,500	3,284
Total Supplies & Materials		7,900	7,900	7,900	5,794
010665-54030	TRAINING & EDUCATION	4,500	4,500	4,500	3,881
010665-54080	LOCAL TRAVEL	11,000	11,000	11,000	5,311
010665-54490	MISCELLANEOUS	400	400	400	0
010665-54520	TELEPHONE	400	400	400	305
010665-54600	EQUIPMENT RENTAL	900	900	900	450
Total Other Charges & Services		17,200	17,200	17,200	9,947
Total Expenditures		138,759	134,327	134,327	135,245

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010715-51030	PERSONNEL SALARIES	199,918	194,030	194,030	191,615
010715-52010	SOCIAL SECURITY TAXES	14,660	14,260	14,260	14,312
010715-52020	GROUP HEALTH INSURANCE	29,700	27,000	27,000	27,315
010715-52030	RETIREMENT	20,112	19,656	19,656	19,585
010715-52031	457 DEFERRED COMP EXPENSE	5,934	5,730	5,730	3,546
010715-52040	UNEMPLOYMENT INSURANCE	390	247	247	255
010715-52050	WORKERS COMPENSATION	447	448	448	442
Total Personnel		271,161	261,371	261,371	257,070
010715-53100	OFFICE SUPPLIES	2,000	1,200	1,200	1,472
010715-53200	POSTAGE	30	30	30	4
010715-53300	OPERATING EXPENSES	11,000	7,000	7,000	459
010715-53750	SMALL EQUIPMENT	4,000	0	0	0
Total Supplies & Materials		17,030	8,230	8,230	1,935
010715-54000	PROFESSIONAL SERVICES	75,000	54,000	24,000	6,453
010715-54030	TRAINING & EDUCATION	9,000	9,000	9,000	4,910
010715-54220	DUES & PUBLICATIONS	800	800	800	978
010715-54520	TELEPHONE	1,000	1,000	1,000	888
Total Other Charges & Services		85,800	64,800	34,800	13,294
010715-55200	EQUIPMENT	0	6,300	6,300	6,219
Total Capital Outlay		0	6,300	6,300	6,219
Total Expenditures		373,991	340,701	310,701	278,518

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010730-51030	PERSONNEL SALARIES	126,160	91,750	91,750	87,761
010730-52010	SOCIAL SECURITY TAXES	9,318	6,259	6,259	6,314
010730-52020	GROUP HEALTH INSURANCE	35,640	21,600	21,600	20,941
010730-52030	RETIREMENT	12,688	9,292	9,292	9,170
010730-52031	457 DEFERRED COMP EXPENSE	3,706	3,420	3,420	3,644
010730-52040	UNEMPLOYMENT INSURANCE	246	117	117	116
010730-52050	WORKERS COMPENSATION	249	187	187	186
Total Personnel		188,007	132,625	132,625	128,132
010730-53100	OFFICE SUPPLIES	1,200	1,200	1,200	1,109
010730-53200	POSTAGE	3,000	2,600	2,600	2,522
010730-53300	OPERATING EXPENSES	15,000	16,000	16,000	13,689
Total Supplies & Materials		19,200	19,800	19,800	17,320
010730-54030	TRAINING & EDUCATION	5,100	4,450	4,450	600
010730-54080	LOCAL TRAVEL	10,000	8,300	8,300	7,399
010730-54200	PRINTING	600	600	600	545
010730-54520	TELEPHONE	2,500	1,500	1,500	1,706
Total Other Charges & Services		18,200	14,850	14,850	10,250
Total Expenditures		225,407	167,275	167,275	155,702

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2022 Adopted Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 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	8,260
010775-56730	AID TO OTHER GOVTS-LIBRARIES	18,920	18,920	18,920	18,920
010775-56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010775-56745	AID TO OTHER GOVTS-TAPS	84,000	84,000	84,000	84,000
010775-56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010775-56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	15,000
Aid to Other Governments		205,620	205,620	205,620	206,880
Total Expenditures		205,620	205,620	205,620	206,880

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	777,000	1,120,312	1,120,312	434,274
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	28,166	23,938	23,938	0
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	50,548	41,842	41,842	42,458
Total Transfers		862,214	1,192,592	1,192,592	483,232
Total Expenditures		862,214	1,192,592	1,192,592	483,232

Total General Fund Expenditures	46,602,789	45,279,318	44,704,513	42,397,310
Excess (Deficiency) of Revenues over Expenditures	(1,990,460)	(976,464)	(736,626)	2,434,326
Beginning Fund Balance	21,107,622	22,084,086	22,084,086	19,649,760
Ending Fund Balance	19,117,162	21,107,622	21,347,460	22,084,086

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	65,000	65,000	65,000	62,494
	Total Intergovernmental	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>62,494</u>
020-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	19,781
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>19,781</u>
	Total Revenues	<u><u>75,000</u></u>	<u><u>75,000</u></u>	<u><u>75,000</u></u>	<u><u>82,275</u></u>

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
020800-57499	TRANSFER TO PUBLIC HEALTH	641,000	641,000	641,000	348,000
	Total Transfers	<u>641,000</u>	<u>641,000</u>	<u>641,000</u>	<u>348,000</u>
	Total Expenditures	<u><u>641,000</u></u>	<u><u>641,000</u></u>	<u><u>641,000</u></u>	<u><u>348,000</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(566,000)	(566,000)	(566,000)	(265,725)
	Beginning Fund Balance	<u>793,532</u>	<u>1,359,532</u>	<u>1,359,532</u>	<u>1,625,257</u>
	Ending Fund Balance	<u><u>227,532</u></u>	<u><u>793,532</u></u>	<u><u>793,532</u></u>	<u><u>1,359,532</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
210-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,064,354
210-40150	DELINQUENT TAXES	10,000	10,000	10,000	9,984
210-40200	PENALTY & INTEREST	12,000	12,000	12,000	11,732
	Total Property Taxes	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,086,070</u>
210-42350	STATE FLOOD CONTROL PAYMENTS	42,000	42,000	42,000	47,682
210-43450	STATE GROSS & AXLE WEIGHT	42,000	42,000	42,000	40,998
	Total Intergovernmental	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	<u>88,680</u>
210-45530	TAX ASSESSOR VEHICLE REG.	430,000	430,000	430,000	413,494
	Total Fees of Office	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>	<u>413,494</u>
210-48000	COUNTY COURT FINES	56,000	56,000	56,000	51,572
210-48100	DISTRICT COURT FINES	57,000	57,000	57,000	55,200
210-48200	JUSTICE OF THE PEACE FINES	80,000	80,000	80,000	76,084
	Total Fines	<u>193,000</u>	<u>193,000</u>	<u>193,000</u>	<u>182,857</u>
210-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	14,890
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>14,890</u>
210-49800	CONTRACTED ROAD WORK	50,000	50,000	50,000	91,030
210-49900	INSURANCE PROCEEDS	0	0	0	2,161
210-49950	MISCELLANEOUS REVENUE	0	0	0	500
	Total Miscellaneous Revenue	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>96,152</u>
210-49970	TRANSFER IN/CASH MATCH	500,000	0	0	0
	Total Other Financing Sources	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>2,339,000</u></u>	<u><u>1,839,000</u></u>	<u><u>1,839,000</u></u>	<u><u>1,882,143</u></u>

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 1**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
210701-51010	ELECTED OFFICIAL SALARIES	33,590	32,440	32,440	32,192
210701-51030	ASSISTANTS	640,279	627,129	627,129	612,463
210701-51080	PART-TIME	40,892	45,919	45,919	26,438
210701-52010	SOCIAL SECURITY TAXES	50,159	49,804	49,804	49,342
210701-52020	GROUP HEALTH INSURANCE	171,072	155,520	155,520	153,440
210701-52030	RETIREMENT	68,396	66,843	66,843	67,409
210701-52031	457 DEFERRED COMP EXPENSE	26,194	29,240	29,240	27,190
210701-52040	UNEMPLOYMENT COMPENSATION	1,328	870	870	843
210701-52050	WORKERS COMPENSATION	13,831	14,437	14,437	13,794
Total Personnel		1,045,741	1,022,202	1,022,202	983,111
210701-53300	OPERATING EXPENSES	25,000	25,000	25,000	19,145
210701-53500	CULVERTS	10,000	10,000	10,000	10,000
210701-53510	BRIDGES	5,000	5,000	5,000	1,550
210701-53530	ROCK	350,000	350,000	350,000	287,595
210701-53540	ROAD OILS	450,000	400,000	400,000	317,407
210701-53550	ROAD SIGNS	10,000	10,240	10,000	8,272
210701-53560	GAS, OIL, ETC.	100,000	100,000	100,000	56,114
210701-53580	PARTS	50,000	50,000	50,000	52,800
210701-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	30,909
210701-53590	REPAIR & MAINTENANCE SUPPLIES	30,000	25,000	25,000	28,926
Total Supplies & Materials		1,055,000	1,000,240	1,000,000	815,045
210701-54490	MISCELLANEOUS EXPENSE	500	500	500	0
210701-54520	TELEPHONE	3,000	3,000	3,000	2,448
210701-54540	UTILITIES	14,000	14,000	14,000	12,552
210701-54600	EQUIPMENT RENTAL	50,000	50,000	50,000	44,167
Total Other Charges & Services		67,500	67,500	67,500	59,166

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
210701-55150	MACHINERY	0	119,000	119,000	0
210701-55250	VEHICLES	35,000	40,000	40,000	34,115
	Total Capital Outlay	35,000	159,000	159,000	34,115
210750-56200	DEBT SERVICE PRINCIPAL	63,000	0	0	0
210750-56600	DEBT SERVICE INTEREST	7,000	0	0	0
	Total Debt Service	70,000	0	0	0
	Total Expenditures	2,273,241	2,248,942	2,248,702	1,891,437
	Excess (Deficiency) of Revenues over Expenditures	65,759	(409,942)	(409,702)	(9,295)
	Beginning Fund Balance	426,955	836,897	836,897	846,192
	Ending Fund Balance	492,714	426,955	427,195	836,897

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
220-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,064,354
220-40150	DELINQUENT TAXES	10,000	10,000	10,000	9,984
220-40200	PENALTY & INTEREST	12,000	12,000	12,000	11,732
	Total Property Taxes	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,086,070</u>
220-42350	STATE FLOOD CONTROL PAYMENTS	42,000	42,000	42,000	47,682
220-43450	STATE GROSS & AXLE WEIGHT	42,000	42,000	42,000	40,998
	Total Intergovernmental	<u>84,000</u>	<u>84,000</u>	<u>84,000</u>	<u>88,680</u>
220-45530	TAX ASSESSOR VEHICLE REG.	430,000	430,000	430,000	413,494
	Total Fees of Office	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>	<u>413,494</u>
220-48000	COUNTY COURT FINES	56,000	56,000	56,000	51,572
220-48100	DISTRICT COURT FINES	57,000	57,000	57,000	55,200
220-48200	JUSTICE OF THE PEACE FINES	80,000	80,000	80,000	76,084
	Total Fines	<u>193,000</u>	<u>193,000</u>	<u>193,000</u>	<u>182,857</u>
220-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	15,032
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>15,032</u>
220-49800	CONTRACTED ROAD WORK	0	0	0	49,983
220-49950	MISCELLANEOUS REVENUE	0	0	0	195
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>136,676</u>
220-49970	TRANSFER IN/CASH MATCH	500,000	0	0	0
	Total Other Financing Sources	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>2,289,000</u></u>	<u><u>1,789,000</u></u>	<u><u>1,789,000</u></u>	<u><u>1,922,809</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
220702-51010	ELECTED OFFICIAL SALARIES	33,830	32,660	32,660	32,433
220702-51030	ASSISTANTS	700,447	674,018	674,018	664,577
220702-51080	PART-TIME	40,174	40,898	40,898	33,102
220702-52010	SOCIAL SECURITY TAXES	56,197	52,737	52,737	55,146
220702-52020	GROUP HEALTH INSURANCE	170,757	155,220	155,220	146,093
220702-52030	RETIREMENT	74,286	71,639	71,639	72,889
220702-52031	457 DEFERRED COMP EXPENSE	26,079	27,931	27,931	29,421
220702-52040	UNEMPLOYMENT COMPENSATION	1,442	902	902	921
220702-52050	WORKERS COMPENSATION	15,843	15,621	15,621	15,844
Total Personnel		1,119,055	1,071,626	1,071,626	1,050,427
220702-53300	OPERATING EXPENSES	32,000	32,000	32,000	1,958
220702-53400	UNIFORMS	8,500	8,500	8,500	8,723
220702-53500	CULVERTS	20,000	15,000	15,000	15,278
220702-53510	BRIDGES	5,000	5,000	5,000	0
220702-53530	ROCK	410,000	410,000	410,000	254,568
220702-53540	ROAD OILS	275,000	275,000	275,000	266,452
220702-53550	ROAD SIGNS	7,500	7,740	7,500	2,094
220702-53560	GAS, OIL, ETC.	145,000	145,000	145,000	71,618
220702-53750	SMALL EQUIPMENT	0	0	0	250
220702-53580	PARTS	75,000	75,000	75,000	60,827
220702-53585	VEHICLE MAINTENANCE	20,000	20,000	20,000	17,608
220702-53590	REPAIR & MAINTENANCE SUPPLIES	9,500	9,500	9,500	9,180
Total Supplies & Materials		1,007,500	1,002,740	1,002,500	708,557
220702-54520	TELEPHONE	4,000	4,000	4,000	3,894
220702-54540	UTILITIES	8,000	8,000	8,000	4,642
220702-54600	EQUIPMENT RENTAL	3,000	3,000	3,000	0
Total Other Charges & Services		15,000	15,000	15,000	8,536



**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
220702-55200	EQUIPMENT	380,000	269,664	145,000	208,715
	Total Capital Outlay	380,000	269,664	145,000	208,715
	Total Expenditures	2,521,555	2,359,030	2,234,126	1,976,236
	Excess (Deficiency) of Revenues over Expenditures	(232,555)	(570,030)	(445,126)	(53,427)
	Beginning Fund Balance	264,649	834,679	834,679	888,106
	Ending Fund Balance	32,094	264,649	389,553	834,679

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
230-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,064,354
230-40150	DELINQUENT TAXES	10,000	10,000	10,000	9,984
230-40200	PENALTY & INTEREST	12,000	12,000	12,000	11,732
	Total Property Taxes	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,086,070</u>
230-42350	STATE FLOOD CONTROL PAYMENTS	42,000	42,000	42,000	47,682
230-43000	STATE GRANT REVENUE	0	58,805	0	0
230-43450	STATE GROSS & AXLE WEIGHT	42,000	42,000	42,000	40,998
	Total Intergovernmental	<u>84,000</u>	<u>142,805</u>	<u>84,000</u>	<u>88,680</u>
230-45530	TAX ASSESSOR VEHICLE REG.	430,000	430,000	430,000	413,494
	Total Fees of Office	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>	<u>413,494</u>
230-48000	COUNTY COURT FINES	56,000	56,000	56,000	51,572
230-48100	DISTRICT COURT FINES	57,000	57,000	57,000	55,200
230-48200	JUSTICE OF THE PEACE FINES	80,000	80,000	80,000	76,084
	Total Fines	<u>193,000</u>	<u>193,000</u>	<u>193,000</u>	<u>182,857</u>
230-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	8,616
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>8,616</u>
230-49600	DONATIONS	0	0	0	25,000
230-49800	CONTRACTED ROAD WORK	90,000	90,000	90,000	144,041
230-49900	INSURANCE PROCEEDS	0	0	0	2,833
	Total Miscellaneous Revenue	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>171,874</u>
230-49970	TRANSFER IN/CASH MATCH	500,000	0	0	0
230-49980	CAPITAL LEASE PROCEEDS	0	198,000	180,000	156,829
	Total Other Financing Sources	<u>500,000</u>	<u>198,000</u>	<u>180,000</u>	<u>156,829</u>
	Total Revenues	<u><u>2,379,000</u></u>	<u><u>2,135,805</u></u>	<u><u>2,059,000</u></u>	<u><u>2,108,420</u></u>

**GRAYSON COUNTY, TEXAS**  
**PRECINCT 3**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
230703-51010	ELECTED OFFICIAL SALARIES	33,590	32,440	32,440	32,192
230703-51030	ASSISTANTS	744,397	725,566	725,566	688,364
230703-51080	PART-TIME	21,164	20,449	20,449	17,960
230703-52010	SOCIAL SECURITY TAXES	57,102	55,470	55,470	55,524
230703-52020	GROUP HEALTH INSURANCE	182,952	166,320	166,320	157,324
230703-52030	RETIREMENT	80,611	77,491	77,491	76,655
230703-52031	457 DEFERRED COMP EXPENSE	25,961	24,771	24,771	25,508
230703-52040	UNEMPLOYMENT COMPENSATION	1,491	950	950	933
230703-52050	WORKERS COMPENSATION	15,499	15,591	15,591	15,175
Total Personnel		1,162,767	1,119,048	1,119,048	1,069,635
230703-53300	OPERATING EXPENSES	8,000	9,000	8,000	6,940
230703-53400	UNIFORMS	8,500	9,900	8,500	9,890
230703-53500	CULVERTS	8,500	13,500	8,500	7,185
230703-53510	BRIDGES	10,000	10,000	10,000	14,042
230703-53520	GRAVEL	0	0	0	0
230703-53530	ROCK	300,000	300,000	300,000	270,417
230703-53540	ROAD OILS	300,000	300,000	300,000	348,207
230703-53550	ROAD SIGNS	3,000	3,240	3,000	3,330
230703-53560	GAS, OIL, ETC.	150,000	125,000	100,000	80,253
230703-53580	PARTS	45,000	50,405	35,000	30,797
230703-53585	VEHICLE MAINTENANCE	35,000	30,000	25,000	24,489
230703-53590	REPAIR & MAINTENANCE SUPPLIES	40,000	36,000	30,000	19,291
Total Supplies & Materials		908,000	887,045	828,000	814,841
230703-54520	TELEPHONE	4,500	4,500	4,500	3,955
230703-54540	UTILITIES	9,000	9,000	9,000	8,711
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	0
Total Other Charges & Services		14,500	14,500	14,500	12,666

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
230703-55200	EQUIPMENT	300,000	198,000	180,000	283,932
	Total Capital Outlay	<u>300,000</u>	<u>198,000</u>	<u>180,000</u>	<u>283,932</u>
230750-56200	DEBT SERVICE PRINCIPAL	45,000	45,000	45,000	40,593
230750-56600	DEBT SERVICE INTEREST	4,500	4,500	4,500	0
	Total Debt Service	<u>49,500</u>	<u>49,500</u>	<u>49,500</u>	<u>40,593</u>
	Total Expenditures	<u><u>2,434,767</u></u>	<u><u>2,268,093</u></u>	<u><u>2,191,048</u></u>	<u><u>2,221,665</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(55,767)	(132,288)	(132,048)	(113,245)
	Beginning Fund Balance	<u>70,096</u>	<u>202,385</u>	<u>202,385</u>	<u>315,630</u>
	Ending Fund Balance	<u><u>14,329</u></u>	<u><u>70,096</u></u>	<u><u>70,337</u></u>	<u><u>202,385</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
240-40100	CURRENT TAX COLLECTIONS	1,050,000	1,050,000	1,050,000	1,064,354
240-40150	DELINQUENT TAXES	10,000	10,000	10,000	9,984
240-40200	PENALTY & INTEREST	12,000	12,000	12,000	11,732
	Total Property Taxes	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,072,000</u>	<u>1,086,070</u>
240-42350	STATE FLOOD CONTROL PAYMENTS	42,000	42,000	42,000	47,682
240-43000	STATE GRANT REVENUE	0	75,828	0	0
240-43450	STATE GROSS & AXLE WEIGHT	42,000	42,000	42,000	40,998
	Total Intergovernmental	<u>84,000</u>	<u>159,828</u>	<u>84,000</u>	<u>88,680</u>
240-45530	TAX ASSESSOR VEHICLE REG-	430,000	430,000	430,000	413,494
	Total Fees of Office	<u>430,000</u>	<u>430,000</u>	<u>430,000</u>	<u>413,494</u>
240-48000	COUNTY COURT FINES	56,000	56,000	56,000	51,572
240-48100	DISTRICT COURT FINES	57,000	57,000	57,000	55,200
240-48200	JUSTICE OF THE PEACE FINES	80,000	80,000	80,000	76,084
	Total Fines	<u>193,000</u>	<u>193,000</u>	<u>193,000</u>	<u>182,857</u>
240-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	15,704
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>15,704</u>
240-49800	CONTRACTED ROAD WORK	0	0	0	25,000
240-49950	MISCELLANEOUS REVENUE	0	0	0	44
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>49,321</u>
240-49970	TRANSFER IN/CASH MATCH	500,000	0	0	0
240-49980	CAPITAL LEASE PROCEEDS	0	225,000	225,000	0
	Total Other Financing Sources	<u>500,000</u>	<u>225,000</u>	<u>225,000</u>	<u>0</u>
	Total Revenues	<u><u>2,289,000</u></u>	<u><u>2,089,828</u></u>	<u><u>2,014,000</u></u>	<u><u>1,836,126</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
240704-51010	ELECTED OFFICIAL SALARIES	33,638	32,465	32,465	32,240
240704-51030	ASSISTANTS	717,296	691,715	691,715	676,286
240704-51080	PART-TIME	27,876	26,939	26,939	15,443
240704-52010	SOCIAL SECURITY TAXES	55,743	53,576	53,576	54,162
240704-52020	GROUP HEALTH INSURANCE	182,636	166,018	166,018	163,396
240704-52030	RETIREMENT	79,029	73,410	73,410	75,435
240704-52031	457 DEFERRED COMP EXPENSE	30,086	28,534	28,534	28,824
240704-52040	UNEMPLOYMENT COMPENSATION	1,454	933	933	914
240704-52050	WORKERS COMPENSATION	14,728	14,949	14,949	14,495
Total Personnel		1,142,486	1,088,539	1,088,539	1,061,196
240704-53300	OPERATING EXPENSES	20,000	20,000	20,000	9,924
240704-53400	UNIFORMS	11,000	11,000	11,000	10,014
240704-53500	CULVERTS	10,000	33,000	33,000	18,618
240704-53510	BRIDGES	5,000	5,000	5,000	16,800
240704-53530	ROCK	220,000	220,000	220,000	218,046
240704-53540	ROAD OILS	300,000	325,828	250,000	340,917
240704-53550	ROAD SIGNS	10,000	10,240	10,000	6,382
240704-53560	GAS, OIL, ETC-	160,000	160,000	160,000	108,811
240704-53580	PARTS	90,000	80,000	80,000	87,727
240704-53585	VEHICLE MAINTENANCE	30,000	40,000	40,000	11,094
240704-53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	25,000	21,221
240704-53750	SMALL EQUIPMENT	0	3,000	3,000	0
Total Supplies & Materials		881,000	933,068	857,000	849,553



**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
240704-54000	PROFESSIONAL SERVICES	5,000	40,000	40,000	600
240704-54520	TELEPHONE	8,000	8,000	8,000	7,752
240704-54540	UTILITIES	15,000	15,000	15,000	13,626
240704-54550	REPAIRS & MAINTENANCE	10,000	10,000	10,000	8,705
240704-54600	EQUIPMENT RENTAL	15,000	15,000	15,000	9,310
	Total Other Charges & Services	<u>54,000</u>	<u>90,000</u>	<u>90,000</u>	<u>39,993</u>
240704-55150	MACHINERY	180,000	225,000	225,000	247,768
	Total Capital Outlay	<u>180,000</u>	<u>225,000</u>	<u>225,000</u>	<u>247,768</u>
240750-56200	DEBT SERVICE PRINCIPAL	225,000	137,000	198,000	131,870
240750-56600	DEBT SERVICE INTEREST	16,500	14,400	15,000	13,554
	Total Debt Service	<u>241,500</u>	<u>151,400</u>	<u>213,000</u>	<u>145,425</u>
	Total Expenditures	<u>2,498,986</u>	<u>2,488,007</u>	<u>2,473,539</u>	<u>2,343,934</u>
	Excess (Deficiency) of Revenues over Expenditures	(209,986)	(398,179)	(459,539)	(507,808)
	Beginning Fund Balance	<u>212,750</u>	<u>610,930</u>	<u>610,930</u>	<u>1,118,738</u>
	Ending Fund Balance	<u>2,764</u>	<u>212,750</u>	<u>151,391</u>	<u>610,930</u>

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

**GRAYSON COUNTY, TEXAS**  
**METROPOLITAN PLANNING ORGANIZATION**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
243-43200	FEDERAL REVENUE	284,986	319,474	279,697	263,650
243-43700	INTERGOVERNMENTAL MISCELLANEOUS	0	0	0	4,528
	Total Miscellaneous Revenue	<u>284,986</u>	<u>319,474</u>	<u>279,697</u>	<u>268,178</u>
	Total Revenues	<u><u>284,986</u></u>	<u><u>319,474</u></u>	<u><u>279,697</u></u>	<u><u>268,178</u></u>
243706-51030	PERSONNEL SALARIES	74,400	70,679	70,679	71,255
243706-52010	SOCIAL SECURITY TAXES	5,355	5,097	5,097	5,130
243706-52020	GROUP HEALTH INSURANCE	5,940	5,400	5,400	5,463
243706-52030	RETIREMENT	7,487	7,160	7,160	7,151
243706-52031	457 DEFERRED COMP EXPENSE	2,232	2,120	2,120	0
243706-52040	UNEMPLOYMENT INSURANCE	145	92	92	94
243706-52050	WORKERS COMPENSATION	167	166	166	165
	Total Personnel	<u>95,726</u>	<u>90,714</u>	<u>90,714</u>	<u>89,258</u>
243706-53100	OFFICE SUPPLIES	600	600	600	260
243706-53300	OPERATING EXPENSES	8,160	8,160	8,010	8,101
243706-53900	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0
	Total Supplies & Materials	<u>8,760</u>	<u>8,760</u>	<u>8,610</u>	<u>8,361</u>
243706-54000	PROFESSIONAL SERVICES	165,000	205,000	165,000	163,000
243706-54030	TRAINING & EDUCATION	15,500	15,000	15,100	3,031
243706-54340	CONTRACT SERVICES	0	0	0	31,316
	Total Other Charges & Services	<u>180,500</u>	<u>220,000</u>	<u>180,100</u>	<u>197,346</u>
	Total Expenditures	<u><u>284,986</u></u>	<u><u>319,474</u></u>	<u><u>279,424</u></u>	<u><u>294,966</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	273	(26,788)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>26,788</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>273</u></u>	<u><u>0</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
250-49770	DRINK VENDING COMMISSIONS	2,000	2,000	2,000	1,684
250-49775	SNACK VENDING COMMISSIONS	1,200	1,200	1,200	852
250-49950	MISCELLANEOUS REVENUE	500	500	500	0
	Total Miscellaneous Revenue	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	<u>2,535</u>
250-49970	TRANSFER IN/CASH MATCH	5,000	5,000	5,000	2,398
	Total Other Financing Sources	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>2,398</u>
	Total Revenues	<u><u>8,700</u></u>	<u><u>8,700</u></u>	<u><u>8,700</u></u>	<u><u>4,934</u></u>
250406-53310	EMPLOYEE BANQUET	6,000	6,000	6,000	5,914
250406-53330	MISCELLANEOUS EMPLOYEE EXP	1,000	1,000	1,000	645
	Total Supplies & Materials	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>6,559</u>
	Total Expenditures	<u><u>7,000</u></u>	<u><u>7,000</u></u>	<u><u>7,000</u></u>	<u><u>6,559</u></u>
	Excess (Deficiency) of Revenues over Expenditures	1,700	1,700	1,700	(1,625)
	Beginning Fund Balance	<u>1,700</u>	<u>(0)</u>	<u>(0)</u>	<u>1,625</u>
	Ending Fund Balance	<u><u>3,400</u></u>	<u><u>1,700</u></u>	<u><u>1,700</u></u>	<u><u>(0)</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
251-49930	WELLNESS INCENTIVE PAYMENTS	0	0	0	90
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>90</u>
	Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>90</u></u>
251412-51030	PERSONNEL SALARIES	0	3,967	3,967	4,691
	Total Personnel	<u>0</u>	<u>3,967</u>	<u>3,967</u>	<u>4,691</u>
251412-53300	OPERATING EXPENSES	0	0	0	0
251412-53330	MISCELLANEOUS EMPLOYEE EXP	0	0	0	0
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>0</u></u>	<u><u>3,967</u></u>	<u><u>3,967</u></u>	<u><u>4,691</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(3,967)	(3,967)	(4,601)
	Beginning Fund Balance	<u>0</u>	<u>3,967</u>	<u>3,967</u>	<u>8,568</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>3,967</u></u>

**Holiday Lights Fund** – begun in 2001 from donations received from private foundations, this fund is used to account for the on-going operations of the holiday lighting program at Loy Park, in Denison, Texas. Donations are received from park visitors on a voluntary basis, and expenses include utilities, security services, and purchase of new displays.



**GRAYSON COUNTY, TEXAS  
HOLIDAY LIGHTS  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
253-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	2,666
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>2,666</u>
253-49500	SALE OF FIXED ASSETS	0	0	0	365
253-49600	DONATIONS	100,000	90,000	90,000	99,824
	Total Miscellaneous Revenue	<u>100,000</u>	<u>90,000</u>	<u>90,000</u>	<u>100,190</u>
	Total Revenues	<u><u>101,000</u></u>	<u><u>91,000</u></u>	<u><u>91,000</u></u>	<u><u>102,855</u></u>

**GRAYSON COUNTY, TEXAS  
HOLIDAY LIGHTS  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
253660-51030	PERSONNEL SALARIES	37,000	37,000	37,000	32,289
253660-51080	PART-TIME	25,000	2,500	2,500	11,045
253660-52010	SOCIAL SECURITY TAXES	3,000	2,000	2,000	1,392
253660-52020	GROUP HEALTH INSURANCE	1,000	2,000	2,000	1,043
253660-52030	RETIREMENT	1,000	2,000	2,000	757
253660-52031	457 DEFERRED COMP EXPENSE	500	500	500	353
253660-52040	UNEMPLOYMENT INSURANCE	50	100	100	25
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	449
Total Personnel		<u>68,550</u>	<u>47,100</u>	<u>47,100</u>	<u>47,353</u>
253660-53300	OPERATING EXPENSES	30,000	50,000	50,000	16,052
Total Supplies & Materials		<u>30,000</u>	<u>50,000</u>	<u>50,000</u>	<u>16,052</u>
253660-55200	EQUIPMENT	52,365	71,154	71,154	71,154
Total Capital Outlay		<u>52,365</u>	<u>71,154</u>	<u>71,154</u>	<u>71,154</u>
Total Expenditures		<u>150,915</u>	<u>168,254</u>	<u>168,254</u>	<u>134,559</u>
Excess (Deficiency) of Revenues over Expenditures		(49,915)	(77,254)	(77,254)	(31,704)
Beginning Fund Balance		<u>111,025</u>	<u>188,279</u>	<u>188,279</u>	<u>219,983</u>
Ending Fund Balance		<u>61,110</u>	<u>111,025</u>	<u>111,025</u>	<u>188,279</u>

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

**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	3,000	3,000	3,000	8,895
255-45595	TAX ASSESSOR 23.122 SIT PENALTY	0	0	0	0
	Total Fees of Office	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>8,895</u>
255-49000	INVESTMENT EARNINGS	500	500	500	1,145
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>1,145</u>
	Total Revenues	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>3,500</u></u>	<u><u>10,040</u></u>
255440-51030	ASSISTANTS	0	46,856	46,856	0
255440-52010	SOCIAL SECURITY TAXES	0	3,232	3,232	0
255440-52020	GROUP HEALTH INSURANCE	0	10,800	10,800	0
255440-52030	RETIREMENT	0	4,740	4,740	0
255440-52031	457 DEFERRED COMP EXPENSE	0	3,118	3,118	0
255440-52040	UNEMPLOYMENT COMPENSATION	0	61	61	0
255440-52050	WORKERS COMPENSATION	0	110	110	0
	Total Personnel	<u>0</u>	<u>68,917</u>	<u>68,917</u>	<u>0</u>
255440-53300	OPERATING EXPENDITURES	3,000	0	0	3,144
	Total Supplies & Materials	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>3,144</u>
255440-54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,253
255440-54080	LOCAL TRAVEL	1,000	1,000	1,000	320
	Total Other Charges & Services	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>1,573</u>
	Total Expenditures	<u><u>9,000</u></u>	<u><u>74,917</u></u>	<u><u>74,917</u></u>	<u><u>4,717</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(5,500)	(71,417)	(71,417)	5,323
	Beginning Fund Balance	<u>24,559</u>	<u>95,976</u>	<u>95,976</u>	<u>90,653</u>
	Ending Fund Balance	<u><u>19,059</u></u>	<u><u>24,559</u></u>	<u><u>24,559</u></u>	<u><u>95,976</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX PENALTY**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	2,000	5,000	5,000	2,500
	Total Fees of Office	<u>2,000</u>	<u>5,000</u>	<u>5,000</u>	<u>2,500</u>
	Total Revenues	<u><u>2,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>2,949</u></u>
256440-51030	ASSISTANTS	0	34,735	34,735	0
	Total Personnel	<u>0</u>	<u>34,735</u>	<u>34,735</u>	<u>0</u>
256440-53300	OPERATING EXPENDITURES	2,000	0	0	382
	Total Supplies & Materials	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>382</u>
	Total Expenditures	<u><u>2,000</u></u>	<u><u>34,735</u></u>	<u><u>34,735</u></u>	<u><u>382</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(29,735)	(29,735)	2,567
	Beginning Fund Balance	<u>10,253</u>	<u>39,988</u>	<u>39,988</u>	<u>37,421</u>
	Ending Fund Balance	<u><u>10,253</u></u>	<u><u>10,253</u></u>	<u><u>10,253</u></u>	<u><u>39,988</u></u>

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
265-45305	COUNTY CLERK PROBATE	4,000	4,000	4,000	5,339
265-45315	COUNTY CLERK CIVIL	1,500	1,500	1,500	2,265
265-45320	COUNTY CLERK CRIMINAL	5,000	5,000	5,000	2,882
265-45360	COUNTY CLERK MISCELLANEOUS	25,000	25,000	25,000	35,519
265-45600	DISTRICT CLERK	9,000	9,000	9,000	10,094
265-46000	JUSTICE OF THE PEACE	12,000	12,000	12,000	9,749
	Total Fees of Office	<u>56,500</u>	<u>56,500</u>	<u>56,500</u>	<u>65,848</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	200
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>
265-49970	TRANSFER IN/CASH MATCH	75,000	100,000	100,000	39,876
	Total Other Financing Sources	<u>75,000</u>	<u>100,000</u>	<u>100,000</u>	<u>39,876</u>
	Total Revenues	<u><u>131,750</u></u>	<u><u>156,750</u></u>	<u><u>156,750</u></u>	<u><u>105,924</u></u>



**GRAYSON COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 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	108,296
	Total Other Charges & Services	<u>115,000</u>	<u>115,000</u>	<u>115,000</u>	<u>108,296</u>
	Total Expenditures	<u><u>125,200</u></u>	<u><u>125,200</u></u>	<u><u>125,200</u></u>	<u><u>108,296</u></u>
	Excess (Deficiency) of Revenues over Expenditures	6,550	31,550	31,550	(2,372)
	Beginning Fund Balance	<u>31,550</u>	<u>(0)</u>	<u>(0)</u>	<u>2,372</u>
	Ending Fund Balance	<u><u>38,100</u></u>	<u><u>31,550</u></u>	<u><u>31,550</u></u>	<u><u>(0)</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
266-46000	JUSTICE OF THE PEACE	4,500	4,500	4,500	3,238
	Total Fees of Office	4,500	4,500	4,500	3,238
266-49000	INVESTMENT EARNINGS	500	500	500	772
	Total Investment Earnings	500	500	500	772
	Total Revenues	5,000	5,000	5,000	4,011
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 Expenditures	10,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(5,000)	(5,000)	(5,000)	4,011
	Beginning Fund Balance	61,800	66,800	66,800	62,789
	Ending Fund Balance	56,800	61,800	61,800	66,800

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	5,000	8,000	8,000	4,426
270-46045	JP2 CRIMINAL TECHNOLOGY	5,000	6,000	6,000	3,217
270-46050	JP3 CRIMINAL TECHNOLOGY	2,000	3,000	3,000	1,827
270-46055	JP4 CRIMINAL TECHNOLOGY	3,000	3,000	3,000	2,374
Total Fees of Office		<u>15,000</u>	<u>20,000</u>	<u>20,000</u>	<u>11,843</u>
270-49000	INVESTMENT EARNINGS	300	300	300	148
Total Investment Earnings		<u>300</u>	<u>300</u>	<u>300</u>	<u>148</u>
Total Revenues		<u><u>15,300</u></u>	<u><u>20,300</u></u>	<u><u>20,300</u></u>	<u><u>11,992</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2022 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
270511-53300	JP1 TECHNOLOGY	5,000	5,000	5,000	3,019
270511-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>3,019</u>
Total JP #1 Expenditures		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>3,019</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
270512-53300	JP2 TECHNOLOGY	5,000	5,000	5,000	3,019
270512-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>3,019</u>
Total JP #2 Expenditures		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>3,019</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2022 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
270513-53300	JP3 TECHNOLOGY	5,000	5,000	5,000	4,232
270513-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,232</u>
Total JP #3 Expenditures		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>4,232</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
270514-53300	JP4 TECHNOLOGY	5,000	5,000	5,000	3,142
270514-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>3,142</u>
Total JP #4 Expenditures		<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>3,142</u></u>
Total Expenditures		<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>13,411</u></u>
Excess (Deficiency) of Revenues over Expenditures		(4,700)	300	300	(1,419)
Beginning Fund Balance		<u>10,646</u>	<u>10,346</u>	<u>10,346</u>	<u>11,765</u>
Ending Fund Balance		<u><u>5,946</u></u>	<u><u>10,646</u></u>	<u><u>10,646</u></u>	<u><u>10,346</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
271-45357	COUNTY COURT TECHNOLOGY	3,500	4,000	4,000	2,160
271-45657	DISTRICT COURT TECHNOLOGY	2,500	2,600	2,600	2,762
	Total Fees of Office	<u>6,000</u>	<u>6,600</u>	<u>6,600</u>	<u>4,922</u>
271-49000	INVESTMENT EARNINGS	100	100	100	188
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>188</u>
	Total Revenues	<u><u>6,100</u></u>	<u><u>6,700</u></u>	<u><u>6,700</u></u>	<u><u>5,109</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
2022 Adopted Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
271403-53300	COUNTY COURT TECH EXPENSES	4,000	4,000	4,000	3,390
	Total Supplies & Materials	4,000	4,000	4,000	3,390
	Total County Court Expenditures	4,000	4,000	4,000	3,390

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	2,600	2,600	2,600	2,260
	Total Supplies & Materials	2,600	2,600	2,600	2,260
	Total District Court Expenditures	2,600	2,600	2,600	2,260
	Total Expenditures	6,600	6,600	6,600	5,650
	Excess (Deficiency) of Revenues over Expenditures	(500)	100	100	(541)
	Beginning Fund Balance	14,099	13,999	13,999	14,540
	Ending Fund Balance	13,599	14,099	14,099	13,999

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
272-49520	ELECTION REIMBURSEMENTS	5,000	5,000	5,000	2,900
	Total Intergovernmental	5,000	5,000	5,000	2,900
272-49000	INVESTMENT EARNINGS	0	0	0	440
	Total Investment Earnings	0	0	0	440
	Total Revenues	5,000	5,000	5,000	3,340
272460-53750	SMALL EQUIPMENT	5,000	25,000	25,000	18,801
	Total Supplies & Materials	5,000	25,000	25,000	18,801
	Total Expenditures	10,000	30,000	30,000	18,801
	Excess (Deficiency) of Revenues over Expenditures	(5,000)	(25,000)	(25,000)	(15,461)
	Beginning Fund Balance	10,026	35,026	35,026	50,487
	Ending Fund Balance	5,026	10,026	10,026	35,026

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
273-42030	ELECTION REIMBURSEMENTS	10,000	10,000	10,000	3,141
	Total Intergovernmental	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>3,141</u>
	Total Revenues	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>3,141</u></u>
273460-54320	ELECTIONS	10,000	35,630	30,000	10,828
	Total Other Charges & Services	<u>10,000</u>	<u>35,630</u>	<u>30,000</u>	<u>10,828</u>
273800-57000	TRANSFER TO OTHER FUNDS	0	0	0	16,000
	Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,000</u>
	Total Expenditures	<u><u>10,000</u></u>	<u><u>35,630</u></u>	<u><u>30,000</u></u>	<u><u>26,828</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(25,630)	(20,000)	(23,687)
	Beginning Fund Balance	<u>2,049</u>	<u>27,679</u>	<u>27,679</u>	<u>51,366</u>
	Ending Fund Balance	<u><u>2,049</u></u>	<u><u>2,049</u></u>	<u><u>7,679</u></u>	<u><u>27,679</u></u>

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
274-49970	TRANSFER IN/CASH MATCH	0	432,936	433,312	267,000
	Total Other Financing Sources	<u>0</u>	<u>432,936</u>	<u>433,312</u>	<u>267,000</u>
	Total Revenues	<u>0</u>	<u>432,936</u>	<u>433,312</u>	<u>267,000</u>
274460-55200	EQUIPMENT	0	433,312	433,312	433,312
	Total Capital Outlay	<u>0</u>	<u>433,312</u>	<u>433,312</u>	<u>433,312</u>
	Total Expenditures	<u>0</u>	<u>433,312</u>	<u>433,312</u>	<u>433,312</u>
	Excess (Deficiency) of Revenues over Expenditures	0	(376)	0	(166,312)
	Beginning Fund Balance	<u>0</u>	<u>376</u>	<u>376</u>	<u>166,688</u>
	Ending Fund Balance	<u>0</u>	<u>0</u>	<u>376</u>	<u>376</u>



**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
275-45320	COUNTY CLERK CRIMINAL	300	2,000	2,000	923
275-45370	COUNTY CLERK PRESERVATION FEE	300,000	200,000	200,000	352,880
	Total Fees of Office	<u>300,300</u>	<u>202,000</u>	<u>202,000</u>	<u>353,803</u>
275-49000	INVESTMENT EARNINGS	2,000	2,000	2,000	6,152
	Total Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>6,152</u>
	Total Revenues	<u><u>302,300</u></u>	<u><u>204,000</u></u>	<u><u>204,000</u></u>	<u><u>359,955</u></u>

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
275403-51030	ASSISTANTS	91,400	72,567	72,567	57,766
275403-52010	SOCIAL SECURITY TAXES	6,992	4,494	4,494	4,269
275403-52020	GROUP HEALTH INSURANCE	23,760	10,800	10,800	15,387
275403-52030	RETIREMENT	8,930	6,101	6,101	5,812
275403-52040	UNEMPLOYMENT COMPENSATION	179	76	76	76
275403-52050	WORKERS COMPENSATION	205	141	141	134
Total Personnel		<u>131,466</u>	<u>94,179</u>	<u>94,179</u>	<u>83,444</u>
275403-53750	SMALL EQUIPMENT	0	8,000	8,000	0
Total Supplies & Materials		<u>0</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>
275403-54230	PRESERVATION EXPENSE	250,000	150,000	150,000	109,266
Total Other Charges & Services		<u>250,000</u>	<u>150,000</u>	<u>150,000</u>	<u>109,266</u>
275403-55200	EQUIPMENT	50,000	0	0	0
Total Capital Outlay		<u>50,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>431,466</u>	<u>252,179</u>	<u>252,179</u>	<u>192,710</u>
Excess (Deficiency) of Revenues over Expenditures		(129,166)	(48,179)	(48,179)	167,245
Beginning Fund Balance		<u>563,755</u>	<u>611,934</u>	<u>611,934</u>	<u>444,689</u>
Ending Fund Balance		<u>434,589</u>	<u>563,755</u>	<u>563,755</u>	<u>611,934</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	0	0	0	0
	Total Fees of Office	0	0	0	0
276-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	5,113
	Total Investment Earnings	1,000	1,000	1,000	5,113
	Total Revenues	1,000	1,000	1,000	5,113
276403-54230	PRESERVATION EXPENSE	250,000	150,000	250,000	0
	Total Other Charges & Services	250,000	150,000	250,000	0
	Total Expenditures	250,000	150,000	250,000	0
	Excess (Deficiency) of Revenues over Expenditures	(249,000)	(149,000)	(249,000)	5,113
	Beginning Fund Balance	255,965	404,965	404,965	399,852
	Ending Fund Balance	6,965	255,965	155,965	404,965

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	8,000	8,000	8,000	7,650
	Total Fees of Office	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>7,650</u>
277-49000	INVESTMENT EARNINGS	300	300	300	447
	Total Investment Earnings	<u>300</u>	<u>300</u>	<u>300</u>	<u>447</u>
	Total Revenues	<u><u>8,300</u></u>	<u><u>8,300</u></u>	<u><u>8,300</u></u>	<u><u>8,097</u></u>
277403-54030	TRAINING & EDUCATION	2,600	1,000	1,300	654
277403-54230	PRESERVATION EXPENSE	29,000	20,000	41,000	0
	Total Other Charges & Services	<u>31,600</u>	<u>21,000</u>	<u>42,300</u>	<u>654</u>
	Total Expenditures	<u><u>31,600</u></u>	<u><u>21,000</u></u>	<u><u>42,300</u></u>	<u><u>654</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(23,300)	(12,700)	(34,000)	7,443
	Beginning Fund Balance	<u>29,071</u>	<u>41,771</u>	<u>41,771</u>	<u>34,328</u>
	Ending Fund Balance	<u><u>5,771</u></u>	<u><u>29,071</u></u>	<u><u>7,771</u></u>	<u><u>41,771</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	17,000	13,000	13,000	17,390
	Total Fees of Office	<u>17,000</u>	<u>13,000</u>	<u>13,000</u>	<u>17,390</u>
278-49000	INVESTMENT EARNINGS	50	50	50	432
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>432</u>
	Total Revenues	<u><u>17,050</u></u>	<u><u>13,050</u></u>	<u><u>13,050</u></u>	<u><u>17,822</u></u>
278530-54230	PRESERVATION EXPENSE	15,000	42,762	13,000	31,237
	Total Other Charges & Services	<u>15,000</u>	<u>42,762</u>	<u>13,000</u>	<u>31,237</u>
	Total Expenditures	<u><u>15,000</u></u>	<u><u>42,762</u></u>	<u><u>13,000</u></u>	<u><u>31,237</u></u>
	Excess (Deficiency) of Revenues over Expenditures	2,050	(29,712)	50	(13,415)
	Beginning Fund Balance	<u>3,415</u>	<u>33,127</u>	<u>33,127</u>	<u>46,542</u>
	Ending Fund Balance	<u><u>5,465</u></u>	<u><u>3,415</u></u>	<u><u>33,177</u></u>	<u><u>33,127</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
279-45605	DISTRICT CLERK CRIMINAL	2,000	2,000	2,000	1,712
279-45665	DISTRICT CLERK PASSPORT FEE	28,000	0	0	0
279-46560	DIST. CLERK PRESERVATION FEE	8,000	8,000	8,000	8,825
	Total Fees of Office	<u>38,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,537</u>
279-49000	INVESTMENT EARNINGS	500	500	500	791
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>791</u>
279-49970	TRANSFER IN/CASH MATCH	0	60,000	60,000	0
	Total Other Financing Sources	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
	Total Revenues	<u><u>38,500</u></u>	<u><u>70,500</u></u>	<u><u>70,500</u></u>	<u><u>11,328</u></u>
279530-54230	PRESERVATION EXPENSE	38,000	134,989	95,000	12,011
279530-54520	TELEPHONE	500	500	500	341
	Total Other Charges & Services	<u>38,500</u>	<u>135,489</u>	<u>95,500</u>	<u>12,352</u>
	Total Expenditures	<u><u>38,500</u></u>	<u><u>135,489</u></u>	<u><u>95,500</u></u>	<u><u>12,352</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(64,989)	(25,000)	(1,024)
	Beginning Fund Balance	<u>2,435</u>	<u>67,424</u>	<u>67,424</u>	<u>68,448</u>
	Ending Fund Balance	<u><u>2,435</u></u>	<u><u>2,435</u></u>	<u><u>42,424</u></u>	<u><u>67,424</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
280-45305	COUNTY CLERK PROBATE	5,000	4,000	4,000	5,330
280-45315	COUNTY CLERK CIVIL	2,000	2,000	2,000	2,265
280-45320	COUNTY CLERK CRIMINAL	10,000	15,000	15,000	12,838
280-45600	DISTRICT CLERK	27,000	27,000	27,000	28,132
	Total Fees of Office	<u>44,000</u>	<u>48,000</u>	<u>48,000</u>	<u>48,564</u>
280-49000	INVESTMENT EARNINGS	800	1,000	1,000	3,744
	Total Investment Earnings	<u>800</u>	<u>1,000</u>	<u>1,000</u>	<u>3,744</u>
	Total Revenues	<u><u>44,800</u></u>	<u><u>49,000</u></u>	<u><u>49,000</u></u>	<u><u>52,308</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
280401-51080	PART-TIME SALARIES	0	75,000	100,000	90,126
280401-52010	SOCIAL SECURITY TAXES	0	5,750	7,650	6,895
280401-52030	RETIREMENT	0	1,000	1,000	696
280401-52040	UNEMPLOYMENT INSURANCE	0	156	156	119
280401-52050	WORKERS COMPENSATION	0	261	261	212
	Total Personnel	<u>0</u>	<u>82,167</u>	<u>109,067</u>	<u>98,049</u>
280401-53300	OPERATING EXPENDITURES	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>8,445</u>
	Total Supplies & Materials	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>8,445</u>
280401-54230	PRESERVATION EXPENSE	65,000	80,000	80,000	92,945
280401-54540	UTILITIES	4,000	4,000	4,000	3,070
	Total Other Charges & Services	<u>69,000</u>	<u>84,000</u>	<u>84,000</u>	<u>96,015</u>
280800-57000	TRANSFERS TO OTHER FUNDS	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
	Total Transfers	<u>0</u>	<u>60,000</u>	<u>60,000</u>	<u>0</u>
	Total Expenditures	<u><u>0</u></u>	<u><u>60,000</u></u>	<u><u>60,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(31,700)	(184,667)	(211,567)	(150,200)
	Beginning Fund Balance	<u>38,687</u>	<u>223,354</u>	<u>223,354</u>	<u>373,554</u>
	Ending Fund Balance	<u><u>6,987</u></u>	<u><u>38,687</u></u>	<u><u>11,787</u></u>	<u><u>223,354</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
281-45315	COUNTY CLERK CIVIL	10,000	10,000	10,000	14,920
281-45620	DISTRICT CLERK CIVIL	14,000	14,000	14,000	14,730
	Total Fees of Office	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>29,650</u>
281-49000	INVESTMENT EARNINGS	300	300	300	1,873
	Total Investment Earnings	<u>300</u>	<u>300</u>	<u>300</u>	<u>1,873</u>
	Total Revenues	<u><u>24,300</u></u>	<u><u>24,300</u></u>	<u><u>24,300</u></u>	<u><u>31,523</u></u>
281401-54230	PRESERVATION EXPENSE	75,000	75,000	50,000	20,000
	Total Other Charges & Services	<u>75,000</u>	<u>75,000</u>	<u>50,000</u>	<u>20,000</u>
	Total Expenditures	<u><u>75,000</u></u>	<u><u>75,000</u></u>	<u><u>50,000</u></u>	<u><u>20,000</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(50,700)	(50,700)	(25,700)	11,523
	Beginning Fund Balance	<u>115,914</u>	<u>166,614</u>	<u>166,614</u>	<u>155,091</u>
	Ending Fund Balance	<u><u>65,214</u></u>	<u><u>115,914</u></u>	<u><u>140,914</u></u>	<u><u>166,614</u></u>



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

**GRAYSON COUNTY, TEXAS  
HAVA SECURITY GRANT  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
283-43200	FEDERAL REVENUE	0	0	0	120,000
	Total Intergovernmental Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>
283-49000	INVESTMENT EARNINGS	0	71	0	0
	Total Investment Earnings	<u>0</u>	<u>71</u>	<u>0</u>	<u>0</u>
283-49970	TRANSFER IN/CASH MATCH	0	0	0	16,000
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>16,000</u>
	Total Revenues	<u><u>0</u></u>	<u><u>71</u></u>	<u><u>0</u></u>	<u><u>136,000</u></u>
283460-53750	SMALL EQUIPMENT	18,325	18,496	0	29,420
	Total Supplies & Materials	<u>18,325</u>	<u>18,496</u>	<u>0</u>	<u>29,420</u>
283460-54550	REPAIRS & MAINTENANCE	0	69,830	0	0
	Total Other Charges & Services	<u>0</u>	<u>69,830</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>18,325</u></u>	<u><u>88,326</u></u>	<u><u>0</u></u>	<u><u>29,420</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(18,325)	(88,255)	0	106,580
	Beginning Fund Balance	<u>18,325</u>	<u>106,580</u>	<u>106,580</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>18,325</u></u>	<u><u>106,580</u></u>	<u><u>106,580</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
285-49000	INVESTMENT EARNINGS	100	100	100	128
	Total Investment Earnings	100	100	100	128
	Total Revenues	100	100	100	128
285662-53100	OFFICE SUPPLIES	0	50	50	0
285662-53200	POSTAGE	0	100	100	0
285662-53300	OPERATING EXPENSES	500	200	200	0
	Total Supplies & Materials	500	350	350	0
285662-54200	PRINTING	0	250	250	0
285662-54490	MISCELLANEOUS EXPENSE	4,500	5,000	5,000	0
	Total Other Charges & Services	4,500	5,250	5,250	0
	Total Expenditures	5,000	5,600	5,600	0
	Excess (Deficiency) of Revenues over Expenditures	(4,900)	(5,500)	(5,500)	128
	Beginning Fund Balance	5,290	10,790	10,790	10,662
	Ending Fund Balance	390	5,290	5,290	10,790

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
290-49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	0
	Total Other Financing Sources	6,500	6,500	6,500	0
	Total Revenues	6,500	6,500	6,500	0
290547-53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	0
	Total Supplies & Materials	6,500	6,500	6,500	0
	Total Expenditures	6,500	6,500	6,500	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
295-45325	COURT REPORTER/STENO	6,000	6,000	6,000	7,545
295-45610	COURT REPORTER/STENO	18,000	18,000	18,000	19,245
	Total Fees of Office	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,790</u>
	Total Revenues	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,790</u>
295506-54270	OTHER COURT COSTS	24,000	24,000	24,000	26,790
	Total Other Charges & Services	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,790</u>
	Total Expenditures	<u>24,000</u>	<u>24,000</u>	<u>24,000</u>	<u>26,790</u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>



**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	2,000	3,600	3,600	5,904
300-45653	DISTRICT CLERK DRUG COURT FEE	5,000	5,000	5,000	6,748
	Total Fees of Office	<u>7,000</u>	<u>8,600</u>	<u>8,600</u>	<u>12,652</u>
300-49000	INVESTMENT EARNINGS	500	500	500	1,480
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>1,480</u>
	Total Revenues	<u>7,500</u>	<u>9,100</u>	<u>9,100</u>	<u>14,131</u>
300585-53300	OPERATING EXPENSES	80,000	50,000	80,000	8,007
	Total Supplies & Materials	<u>80,000</u>	<u>50,000</u>	<u>80,000</u>	<u>8,007</u>
	Total Expenditures	<u>80,000</u>	<u>50,000</u>	<u>80,000</u>	<u>8,007</u>
	Excess (Deficiency) of Revenues over Expenditures	(72,500)	(40,900)	(70,900)	6,124
	Beginning Fund Balance	<u>84,759</u>	<u>125,659</u>	<u>125,659</u>	<u>119,535</u>
	Ending Fund Balance	<u>12,259</u>	<u>84,759</u>	<u>54,759</u>	<u>125,659</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
302-49600	DONATIONS	2,000	2,000	2,000	3,527
302-49660	PROGRAM PARTICIPANT PAYMENTS	1,000	1,000	1,000	1,130
	Total Miscellaneous	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>4,657</u>
302-49000	INVESTMENT EARNINGS	100	100	100	165
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>165</u>
	Total Revenues	<u><u>3,100</u></u>	<u><u>3,100</u></u>	<u><u>3,100</u></u>	<u><u>4,822</u></u>
302585-53300	OPERATING EXPENSES	5,000	5,000	5,000	0
	Total Supplies & Materials	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
	Total Expenditures	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,900)	(1,900)	(1,900)	4,822
	Beginning Fund Balance	<u>14,413</u>	<u>16,313</u>	<u>16,313</u>	<u>11,491</u>
	Ending Fund Balance	<u><u>12,513</u></u>	<u><u>14,413</u></u>	<u><u>14,413</u></u>	<u><u>16,313</u></u>

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

**GRAYSON COUNTY, TEXAS  
CSCD BOND SUPERVISION FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
304-49650	BOND SUPERVISION FEES	120,000	120,000	90,000	150,905
	Total Fees of Office	<u>120,000</u>	<u>120,000</u>	<u>90,000</u>	<u>150,905</u>
304-49000	INVESTMENT EARNINGS	150	0	150	1,723
	Total Investment Earnings	<u>150</u>	<u>0</u>	<u>150</u>	<u>1,723</u>
304-49950	MISCELLANEOUS REVENUE	0	0	0	450
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>450</u>
	Total Revenues	<u><u>120,150</u></u>	<u><u>120,000</u></u>	<u><u>90,150</u></u>	<u><u>153,077</u></u>
304585-51030	PERSONNEL SALARIES	71,436	67,000	75,000	45,976
304585-52010	SOCIAL SECURITY TAXES	5,131	5,470	4,869	3,265
304585-52020	GROUP HEALTH INSURANCE	20,000	1,500	1,500	10,924
304585-52030	RETIREMENT	6,980	7,396	6,888	4,643
304585-52031	457 RETIREMENT	5,000	4,522	2,541	0
304585-52040	UNEMPLOYMENT INSURANCE	140	88	88	60
304585-52050	WORKERS COMPENSATION	0	0	0	0
	Total Personnel	<u>108,687</u>	<u>85,976</u>	<u>90,886</u>	<u>64,868</u>
304585-53300	OPERATING EXPENSES	100,000	34,024	100,000	9,680
	Total Supplies & Materials	<u>100,000</u>	<u>34,024</u>	<u>100,000</u>	<u>9,680</u>
	Total Expenditures	<u><u>208,687</u></u>	<u><u>120,000</u></u>	<u><u>190,886</u></u>	<u><u>74,549</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(88,537)	0	(100,736)	78,529
	Beginning Fund Balance	<u>182,941</u>	<u>182,941</u>	<u>182,941</u>	<u>104,412</u>
	Ending Fund Balance	<u><u>94,404</u></u>	<u><u>182,941</u></u>	<u><u>82,205</u></u>	<u><u>182,941</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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
305-49000	INVESTMENT EARNINGS	100	100	100	193
305-49655	PRETRIAL INTERVENTION FEE	7,000	7,000	7,000	12,735
	Total Miscellaneous	<u>7,100</u>	<u>7,100</u>	<u>7,100</u>	<u>12,928</u>
	Total Revenues	<u><u>7,100</u></u>	<u><u>7,100</u></u>	<u><u>7,100</u></u>	<u><u>12,928</u></u>
305585-53300	OPERATING EXPENSES	10,000	10,000	10,000	0
	Total Supplies & Materials	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
	Total Expenditures	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(2,900)	(2,900)	(2,900)	12,928
	Beginning Fund Balance	<u>20,079</u>	<u>22,979</u>	<u>22,979</u>	<u>10,051</u>
	Ending Fund Balance	<u><u>17,179</u></u>	<u><u>20,079</u></u>	<u><u>20,079</u></u>	<u><u>22,979</u></u>



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

**GRAYSON COUNTY, TEXAS  
SPECIALTY COURT FEES FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
308-45353	CO. CLERK SPECIALTY COURT FEE	5,000	0	0	3,497
308-45653	DIST. CLERK SPECIALTY COURT FEE	8,000	0	0	3,833
	Total Fees of Office	<u>13,000</u>	<u>0</u>	<u>0</u>	<u>7,330</u>
308-49000	INVESTMENT EARNINGS	0	0	0	0
	Total Fees of Office	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>13,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>7,330</u></u>
308585-53300	OPERATING EXPENSES	0	0	0	0
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
308800-57000	TRANSFER TO OTHER FUNDS	20,000	0	0	0
	Total Transfers	<u>20,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>20,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(7,000)	0	0	7,330
	Beginning Fund Balance	<u>7,330</u>	<u>7,330</u>	<u>7,330</u>	<u>0</u>
	Ending Fund Balance	<u><u>330</u></u>	<u><u>7,330</u></u>	<u><u>7,330</u></u>	<u><u>7,330</u></u>

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

**GRAYSON COUNTY, TEXAS  
DISTRICT ATTORNEY HOT CHECK FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
310-45220	HOT CHECK FEES	6,500	7,000	7,000	7,866
	Total Fees of Office	<u>6,500</u>	<u>7,000</u>	<u>7,000</u>	<u>7,866</u>
	Total Revenues	<u><u>6,500</u></u>	<u><u>7,000</u></u>	<u><u>7,000</u></u>	<u><u>7,866</u></u>
310540-51030	PERSONNEL SALARIES	4,170	5,415	5,415	5,376
310540-52010	SOCIAL SECURITY TAXES	286	356	356	380
310540-52020	GROUP HEALTH INSURANCE	0	0	0	0
310540-52030	RETIREMENT	425	538	538	567
310540-52031	457 RETIREMENT	177	275	275	270
310540-52040	UNEMPLOYMENT INSURANCE	8	7	7	7
310540-52050	WORKERS COMPENSATION	9	12	12	12
	Total Personnel	<u>5,075</u>	<u>6,603</u>	<u>6,603</u>	<u>6,611</u>
310540-53300	OPERATING EXPENSES	397	477	477	448
	Total Supplies & Materials	<u>397</u>	<u>477</u>	<u>477</u>	<u>448</u>
	Total Expenditures	<u><u>5,472</u></u>	<u><u>7,080</u></u>	<u><u>7,080</u></u>	<u><u>7,059</u></u>
	Excess (Deficiency) of Revenues over Expenditures	1,028	(80)	(80)	807
	Beginning Fund Balance	<u>727</u>	<u>807</u>	<u>807</u>	<u>0</u>
	Ending Fund Balance	<u><u>1,755</u></u>	<u><u>727</u></u>	<u><u>727</u></u>	<u><u>807</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
315-43400	FORFEITURE FUNDS	15,000	20,000	20,000	36,521
	Total Intergovernmental	15,000	20,000	20,000	36,521
315-49000	INVESTMENT EARNINGS	500	500	500	938
	Total Investment Earnings	500	500	500	938
315-49500	SALE OF FIXED ASSETS	0	0	0	2,500
	Total Miscellaneous Revenue	0	0	0	2,500
	Total Revenues	15,500	20,500	20,500	39,959

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
315540-51030	ASSISTANTS	13,772	13,979	13,979	14,772
315540-51080	PART-TIME	0	0	0	0
315540-52010	SOCIAL SECURITY TAXES	1,022	1,025	1,025	1,146
315540-52020	GROUP HEALTH INSURANCE	2,411	2,288	2,288	0
315540-52030	RETIREMENT	1,430	1,395	1,395	1,566
315540-52031	457 DEFERRED COMP EXPENSE	863	845	845	914
315540-52040	UNEMPLOYMENT COMPENSATION	27	17	17	20
315540-52050	WORKERS COMPENSATION	23	24	24	28
Total Personnel		<u>19,548</u>	<u>19,573</u>	<u>19,573</u>	<u>18,446</u>
315540-53300	OPERATING EXPENSES	10,000	10,000	10,000	6,268
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>10,500</u>	<u>6,268</u>
315540-54030	TRAINING & EDUCATION	3,000	3,000	3,000	620
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>620</u>
315540-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	1,800
Total Intergovernmental		<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>1,800</u>
Total Expenditures		<u>43,548</u>	<u>43,573</u>	<u>43,573</u>	<u>27,134</u>
Excess (Deficiency) of Revenues over Expenditures		(28,048)	(23,073)	(23,073)	12,825
Beginning Fund Balance		<u>69,510</u>	<u>92,583</u>	<u>92,583</u>	<u>79,758</u>
Ending Fund Balance		<u>41,462</u>	<u>69,510</u>	<u>69,510</u>	<u>92,583</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
320-45300	COUNTY CLERK	40,000	40,000	40,000	51,030
320-45615	DISTRICT CLERK	35,000	40,000	40,000	44,905
	Total Fees of Office	<u>75,000</u>	<u>80,000</u>	<u>80,000</u>	<u>95,935</u>
320-49000	INVESTMENT EARNINGS	0	0	0	312
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>312</u>
320-49600	DONATIONS	0	0	0	13
320-49850	COPIES	0	0	0	1,205
320-49955	CASH OVER/SHORT	0	0	0	0
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,218</u>
320-49970	TRANSFER IN	0	0	0	0
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>75,000</u></u>	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>97,465</u></u>

**GRAYSON COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
320543-51030	ASSISTANTS	70,000	58,961	58,961	34,998
320543-52010	SOCIAL SECURITY TAXES	5,355	3,164	3,164	2,568
320543-52020	GROUP HEALTH INSURANCE	12,000	10,800	10,800	7,744
320543-52030	RETIREMENT	7,000	4,136	4,136	3,742
320543-52031	457 DEFERRED COMP EXPENSE	0	2,790	2,790	2,362
320543-52040	UNEMPLOYMENT COMPENSATION	0	51	51	46
320543-52050	WORKERS COMPENSATION	0	98	98	81
Total Personnel		<u>94,355</u>	<u>80,000</u>	<u>80,000</u>	<u>51,542</u>
320543-53100	OFFICE SUPPLIES	0	0	0	1,039
320543-53300	OPERATING EXPENSES	0	0	0	17,432
Total Supplies & Materials		<u>0</u>	<u>0</u>	<u>0</u>	<u>18,471</u>
320543-54600	EQUIPMENT RENTAL	0	0	0	791
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>0</u>	<u>791</u>
Total Expenditures		<u><u>94,355</u></u>	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>70,804</u></u>
Excess (Deficiency) of Revenues over Expenditures		(19,355)	0	0	26,661
Beginning Fund Balance		<u>44,637</u>	<u>44,637</u>	<u>44,637</u>	<u>17,976</u>
Ending Fund Balance		<u><u>25,282</u></u>	<u><u>44,637</u></u>	<u><u>44,637</u></u>	<u><u>44,637</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY STATE SUPPLEMENTAL FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
325-43000	STATE GRANT REVENUE	22,500	22,500	22,500	16,875
	Total Intergovernmental	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>16,875</u>
	Total Revenues	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>16,875</u></u>
325540-51030	ASSISTANTS	18,233	18,495	18,495	18,643
325540-52010	SOCIAL SECURITY TAXES	1,314	1,350	1,350	1,401
325540-52030	RETIREMENT	1,885	1,871	1,871	1,972
325540-52031	457 DEFERRED COMP EXPENSE	1,008	737	737	615
325540-52040	UNEMPLOYMENT COMPENSATION	37	23	23	25
325540-52050	WORKERS COMPENSATION	23	24	24	28
	Total Personnel	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,684</u>
	Total Expenditures	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>	<u><u>22,684</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(5,809)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,809</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY DOMESTIC VIOLENCE GRANT FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
336-43000	STATE GRANT REVENUE	31,875	33,536	33,536	33,800
	Total Intergovernmental	<u>31,875</u>	<u>33,536</u>	<u>33,536</u>	<u>33,800</u>
336-49970	TRANSFER IN/CASH MATCH	50,458	44,140	41,842	42,458
	Total Other Financing Sources	<u>50,458</u>	<u>44,140</u>	<u>41,842</u>	<u>42,458</u>
	Total Revenues	<u><u>82,333</u></u>	<u><u>77,676</u></u>	<u><u>75,378</u></u>	<u><u>76,258</u></u>
336544-51030	ASSISTANTS	56,550	54,297	52,982	52,082
336544-52010	SOCIAL SECURITY TAXES	4,063	3,617	3,617	3,839
336544-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	10,917
336544-52030	RETIREMENT	5,898	5,372	5,372	5,636
336544-52031	457 DEFERRED COMP EXPENSE	3,817	3,507	3,507	3,551
336544-52040	UNEMPLOYMENT COMPENSATION	110	68	68	69
336544-52050	WORKERS COMPENSATION	15	15	15	163
	Total Personnel	<u>82,333</u>	<u>77,676</u>	<u>76,361</u>	<u>76,258</u>
	Total Expenditures	<u><u>82,333</u></u>	<u><u>77,676</u></u>	<u><u>76,361</u></u>	<u><u>76,258</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	(983)	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>(983)</u></u>	<u><u>0</u></u>

**District Attorney Victim's Coordinator Grant Fund** - to account for the proceeds and expenditures for a grant provided by the Office of the Attorney General to fund staffing to assist victims of crime with the legal process. Matching is provided by the County.

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY VICTIM'S COORDINATOR GRANT FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
337-43000	STATE GRANT REVENUE	42,000	42,000	42,000	42,000
	Total Intergovernmental	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>	<u>42,000</u>
337-49970	TRANSFER IN/CASH MATCH	28,166	24,768	23,938	0
	Total Other Financing Sources	<u>28,166</u>	<u>24,768</u>	<u>23,938</u>	<u>0</u>
	Total Revenues	<u><u>70,166</u></u>	<u><u>66,768</u></u>	<u><u>65,938</u></u>	<u><u>42,000</u></u>
337544-51030	ASSISTANTS	48,213	46,293	46,293	40,000
337544-52010	SOCIAL SECURITY TAXES	3,573	3,429	3,429	2,000
337544-52020	GROUP HEALTH INSURANCE	11,880	10,800	10,800	0
337544-52030	RETIREMENT	4,852	4,691	4,691	0
337544-52031	457 DEFERRED COMP EXPENSE	1,446	1,389	1,389	0
337544-52040	UNEMPLOYMENT COMPENSATION	94	59	59	0
337544-52050	WORKERS COMPENSATION	108	107	107	0
	Total Personnel	<u>70,166</u>	<u>66,768</u>	<u>66,768</u>	<u>42,000</u>
	Total Expenditures	<u><u>70,166</u></u>	<u><u>66,768</u></u>	<u><u>66,768</u></u>	<u><u>42,000</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	(830)	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>(830)</u></u>	<u><u>0</u></u>



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

**GRAYSON COUNTY, TEXAS**  
**VICTIM NOTIFICATION GRANT FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
361-43000	STATE GRANT REVENUE	30,000	28,547	28,547	30,170
	Total Intergovernmental	<u>30,000</u>	<u>28,547</u>	<u>28,547</u>	<u>30,170</u>
	Total Revenues	<u><u>30,000</u></u>	<u><u>28,547</u></u>	<u><u>28,547</u></u>	<u><u>30,170</u></u>
361544-54000	PROFESSIONAL SERVICES	30,000	28,547	28,547	30,170
	Total Other Charges & Services	<u>30,000</u>	<u>28,547</u>	<u>28,547</u>	<u>30,170</u>
	Total Expenditures	<u><u>30,000</u></u>	<u><u>28,547</u></u>	<u><u>28,547</u></u>	<u><u>30,170</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>

**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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	33,000
366-42670	TEXAS DEPT OF PUBLIC SAFETY	0	0	0	0
	Total Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>33,000</u>
366-49600	DONATIONS	0	0	0	1,200
366-49970	TRANSFER IN/CASH MATCH	0	0	0	14,454
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,654</u>
	Total Revenues	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>48,654</u></u>

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	59,600	50,000	15,695
366615-53400	UNIFORMS	1,000	1,000	1,000	0
366615-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	128
366615-53750	SMALL EQUIPMENT	15,000	15,000	15,000	0
	Total Supplies & Materials	<u>68,000</u>	<u>77,600</u>	<u>68,000</u>	<u>15,823</u>
366615-54030	TRAINING & EDUCATION	5,000	0	5,000	0
366615-54080	LOCAL TRAVEL	1,000	0	1,000	0
366615-54520	TELEPHONE	3,600	0	3,600	0
	Total Other Charges & Services	<u>9,600</u>	<u>0</u>	<u>9,600</u>	<u>0</u>
366800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	0
	Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>77,600</u></u>	<u><u>77,600</u></u>	<u><u>77,600</u></u>	<u><u>15,823</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(37,600)	(37,600)	(37,600)	32,831
	Beginning Fund Balance	<u>94,392</u>	<u>131,992</u>	<u>131,992</u>	<u>99,161</u>
	Ending Fund Balance	<u><u>56,792</u></u>	<u><u>94,392</u></u>	<u><u>94,392</u></u>	<u><u>131,992</u></u>

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

**GRAYSON COUNTY, TEXAS  
AMERICAN RESCUE PLAN FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
374-43200	FEDERAL GRANT REVENUE	0	13,228,792	0	0
	Total Intergovernmental	0	13,228,792	0	0
374-49000	INVESTMENT EARNINGS	0	0	0	0
	Total Investment Earnings	0	0	0	0
	Total Revenues	0	13,228,792	0	0

**GRAYSON COUNTY, TEXAS**  
**AMERICAN RESCUE PLAN FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
374615-53300	OPERATING EXPENDITURES	250,000	30,000	0	0
374615-53590	REPAIR & MAINTENANCE SUPPLIES	0	0	0	0
374615-53750	SMALL EQUIPMENT	100,000	40,000	0	0
	Total Supplies & Materials	<u>350,000</u>	<u>70,000</u>	<u>0</u>	<u>0</u>
374615-54000	PROFESSIONAL SERVICES	0	30,000	0	0
374615-54610	PROPERTY RENTAL	0	0	0	0
	Total Other Charges & Services	<u>0</u>	<u>30,000</u>	<u>0</u>	<u>0</u>
374615-55100	IMPROVEMENTS	9,406,792	0	0	0
	Total Capital Outlay	<u>9,406,792</u>	<u>0</u>	<u>0</u>	<u>0</u>
374800-57000	TRANSFER TO OTHER FUNDS	3,372,000	0	0	0
	Total Transfers	<u>3,372,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>13,128,792</u></u>	<u><u>100,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(13,128,792)	13,128,792	0	0
	Beginning Fund Balance	<u>13,128,792</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>13,128,792</u></u>	<u><u>0</u></u>	<u><u>0</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
380-43400	FORFEITED FUNDS	7,500	7,500	7,500	83,360
	Total Intergovernmental	7,500	7,500	7,500	83,360
380-49000	INVESTMENT EARNINGS	200	200	200	355
	Total Investment Earnings	200	200	200	355
380-49500	SALE OF FIXED ASSETS	0	0	0	7,130
	Total Miscellaneous Revenue	0	0	0	7,130
	Total Revenues	7,700	7,700	7,700	90,845

**GRAYSON COUNTY, TEXAS**  
**SHERIFF FORFEITURE FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
380550-53300	OPERATING EXPENDITURES	15,000	16,067	15,000	13,445
	Total Supplies & Materials	15,000	16,067	15,000	13,445
380550-55200	EQUIPMENT	0	37,150	0	0
	Total Capital Outlay	0	37,150	0	0
380550-56790	AID TO OTHER AGENCIES	6,500	5,500	5,500	3,750
	Total Intergovernmental	6,500	5,500	5,500	3,750
	Total Expenditures	21,500	58,717	20,500	17,195
	Excess (Deficiency) of Revenues over Expenditures	(13,800)	(51,017)	(12,800)	73,650
	Beginning Fund Balance	42,300	93,317	93,317	19,667
	Ending Fund Balance	28,500	42,300	80,517	93,317

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
385-49000	INVESTMENT EARNINGS	500	500	500	1,247
	Total Investment Earnings	500	500	500	1,247
385-49780	JAIL COMMISSARY	150,000	190,000	90,000	111,812
	Total Miscellaneous Revenue	150,000	190,000	90,000	111,812
	Total Revenues	150,500	190,500	90,500	113,059
385550-53300	OPERATING EXPENDITURES	150,000	211,865	110,000	99,729
	Total Supplies & Materials	150,000	211,865	110,000	99,729
385550-54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
	Total Other Charges & Services	1,000	1,000	1,000	0
385550-55200	EQUIPMENT	0	12,000	12,000	0
	Total Capital Outlay	0	12,000	12,000	0
	Total Expenditures	151,000	224,865	123,000	99,729
	Excess (Deficiency) of Revenues over Expenditures	(500)	(34,365)	(32,500)	13,331
	Beginning Fund Balance	83,721	118,086	118,086	104,755
	Ending Fund Balance	83,221	83,721	85,586	118,086

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

**GRAYSON COUNTY, TEXAS**  
**SHERIFF FEDERAL FORFEITURE FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
390-43400	FORFEITED FUNDS	5,000	20,000	0	3,006
	Total Intergovernmental	5,000	20,000	0	3,006
390-49000	INVESTMENT EARNINGS	0	0	0	0
	Total Investment Earnings	0	0	0	0
	Total Revenues	5,000	20,000	0	3,006
390550-53300	OPERATING EXPENDITURES	25,000	0	0	0
	Total Supplies & Materials	25,000	0	0	0
	Total Expenditures	25,000	0	0	0
	Excess (Deficiency) of Revenues over Expenditures	(20,000)	20,000	0	3,006
	Beginning Fund Balance	23,006	3,006	3,006	0
	Ending Fund Balance	3,006	23,006	3,006	3,006

**Grayson County Public Health Funds** - to account for all financial resources of the Grayson County Health Department. Funding is provided by federal and state grants and contracts, fees, and County funds for use in the following programs: Family Planning; Wellness; Preventive Health; Women, Infant and Child Care; Environmental Health; Communicable Disease Control; Tuberculosis Control; Public Health Emergency Preparedness; Immunizations; COVID-19 related programs in Public Health Emergency Preparedness, Women, Infant and Child Care, and Vaccinations.



**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
402-44120	MEDICAID - TITLE XIX	8,000	8,000	8,000	7,303
	Total Intergovernmental	8,000	8,000	8,000	7,303
402-44200	PATIENT FEES	15,000	27,000	27,000	17,390
402-44270	FAMILY PLAN MAC GRANT	15,000	0	0	0
	Total Fees	30,000	27,000	27,000	17,390
402-49970	TRANSFERS IN	21,000	21,000	21,000	21,233
	Total Other Financing Sources	21,000	21,000	21,000	21,233
	Total Revenues	59,000	56,000	56,000	45,935

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
402601-51030	ASSISTANTS	4,799	4,634	4,634	6,561
402601-51080	PART-TIME	9,282	8,968	8,968	5,175
402601-52010	SOCIAL SECURITY TAXES	1,039	986	986	888
402601-52020	GROUP HEALTH INSURANCE	929	893	893	1,138
402601-52030	RETIREMENT	1,432	1,353	1,353	1,200
402601-52031	457 DEFERRED COMP EXPENSE	571	562	562	237
402601-52040	UNEMPLOYMENT COMPENSATION	28	17	17	16
402601-52050	WORKERS COMPENSATION	34	35	35	30
Total Personnel		18,114	17,448	17,448	15,244
402601-53100	OFFICE SUPPLIES	450	450	450	132
402601-53200	POSTAGE	230	230	230	123
402601-53300	OPERATING EXPENDITURES	1,200	1,200	1,200	270
402601-53350	JANITORIAL	1,750	1,750	1,750	1,528
402601-53390	MEDICATIONS	5,000	5,000	5,000	1,821
402601-53450	MEDICAL SUPPLIES	2,100	2,100	2,100	728
Total Supplies & Materials		10,730	10,730	10,730	4,603
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	100
402601-54300	LIABILITY INSURANCE	500	500	500	111
402601-54340	CONTRACT SERVICES	23,000	20,000	20,000	19,750
402601-54410	LAB & X-RAY SERVICES	4,200	4,200	4,200	3,558
402601-54520	TELEPHONE	250	250	250	234

**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
402601-54540	UTILITIES	1,600	1,600	1,600	1,606
402601-54600	EQUIPMENT RENTAL	700	700	700	193
	Total Other Charges & Services	30,700	27,700	27,700	25,552
	Total Expenditures	59,544	55,878	55,878	45,398
	Excess (Deficiency) of Revenues over Expenditures	(544)	122	122	537
	Beginning Fund Balance	659	537	537	0
	Ending Fund Balance	115	659	659	537

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
403-44030	RAINEY TRUST	66,000	88,200	88,200	95,265
	Total Intergovernmental	<u>66,000</u>	<u>88,200</u>	<u>88,200</u>	<u>95,265</u>
403-44200	PATIENT FEES	5,000	6,000	6,000	3,152
403-44203	PRE EMPLOYMENT MED FEES	500	500	500	418
	Total Fees	<u>5,500</u>	<u>6,500</u>	<u>6,500</u>	<u>3,570</u>
	Total Revenues	<u><u>71,500</u></u>	<u><u>94,700</u></u>	<u><u>94,700</u></u>	<u><u>98,835</u></u>

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
403601-51030	ASSISTANTS	40,268	43,335	43,335	27,713
403601-51080	PART-TIME	36,368	35,136	35,136	11,181
403601-52010	SOCIAL SECURITY TAXES	5,657	5,778	5,778	2,978
403601-52020	GROUP HEALTH INSURANCE	7,794	8,474	8,474	5,631
403601-52030	RETIREMENT	7,791	7,854	7,854	4,028
403601-52031	457 DEFERRED COMP EXPENSE	3,109	3,244	3,244	1,364
403601-52040	UNEMPLOYMENT COMPENSATION	149	99	99	52
403601-52050	WORKERS COMPENSATION	187	202	202	101
Total Personnel		101,323	104,122	104,122	53,047
403601-53100	OFFICE SUPPLIES	500	500	500	431
403601-53200	POSTAGE	300	300	300	135
403601-53300	OPERATING EXPENDITURES	2,000	2,000	2,000	117
403601-53350	JANITORIAL	1,300	1,300	1,300	1,222
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,800	1,800	1,800	652
Total Supplies & Materials		5,950	5,950	5,950	2,558
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	19,750
403601-54030	TRAINING & EDUCATION	300	300	300	0
403601-54080	LOCAL TRAVEL	150	150	150	0
403601-54180	ADVERTISING	650	650	650	0
403601-54220	DUES & PUBLICATIONS	150	150	150	98
403601-54300	LIABILITY INSURANCE	850	850	850	828
403601-54410	LAB & X-RAY SERVICES	4,500	4,500	4,500	2,071
403601-54520	TELEPHONE	550	550	550	489
403601-54540	UTILITIES	1,400	1,400	1,400	1,163

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

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
403601-54600	EQUIPMENT RENTAL	600	600	600	342
	Total Other Charges & Services	<u>34,150</u>	<u>34,150</u>	<u>34,150</u>	<u>24,741</u>
	Total Expenditures	<u>141,423</u>	<u>144,222</u>	<u>144,222</u>	<u>80,346</u>
	Excess (Deficiency) of Revenues over Expenditures	(69,923)	(49,522)	(49,522)	18,489
	Beginning Fund Balance	<u>303,574</u>	<u>353,096</u>	<u>353,096</u>	<u>334,607</u>
	Ending Fund Balance	<u>233,651</u>	<u>303,574</u>	<u>303,574</u>	<u>353,096</u>

**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	74,864
Total Intergovernmental		100,516	100,516	100,516	74,864
Total Revenues		102,016	102,016	102,016	74,864

**GRAYSON COUNTY, TEXAS**  
**PREVENTIVE HEALTH BLOCK GRANT**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
405601-51030	ASSISTANTS	69,791	68,860	68,860	52,349
405601-51080	PART-TIME	653	622	622	193
405601-52010	SOCIAL SECURITY TAXES	5,199	5,116	5,116	4,031
405601-52020	GROUP HEALTH INSURANCE	13,508	13,274	13,274	8,941
405601-52030	RETIREMENT	7,161	7,018	7,018	5,536
405601-52031	457 DEFERRED COMP EXPENSE	2,858	2,916	2,916	2,783
405601-52040	UNEMPLOYMENT COMPENSATION	138	88	88	70
405601-52050	WORKERS COMPENSATION	173	179	179	135
Total Personnel		<u>99,481</u>	<u>98,073</u>	<u>98,073</u>	<u>74,038</u>
405601-53100	OFFICE SUPPLIES	500	500	500	30
405601-53300	OPERATING EXPENDITURES	500	500	500	343
405601-53350	JANITORIAL	300	300	300	306
405601-53450	MEDICAL SUPPLIES	500	500	500	500
Total Supplies & Materials		<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,179</u>
405601-54030	TRAINING & EDUCATION	100	100	100	0
405601-54080	LOCAL TRAVEL	100	200	200	0
405601-54540	UTILITIES	300	300	300	248
405601-54600	EQUIPMENT RENTAL	50	50	50	26
Total Other Charges & Services		<u>750</u>	<u>850</u>	<u>850</u>	<u>427</u>
Total Expenditures		<u>102,031</u>	<u>100,723</u>	<u>100,723</u>	<u>75,644</u>
Excess (Deficiency) of Revenues over Expenditures		(15)	1,293	1,293	(780)
Beginning Fund Balance		<u>35,845</u>	<u>34,552</u>	<u>34,552</u>	<u>35,332</u>
Ending Fund Balance		<u>35,830</u>	<u>35,845</u>	<u>35,845</u>	<u>34,552</u>



**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	836,873	921,032	836,873	726,502
	Total Intergovernmental	836,873	921,032	836,873	726,502
	Total Revenues	836,873	921,032	836,873	726,502

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
407601-51030	ASSISTANTS	508,070	483,701	483,701	410,587
407601-51080	PART-TIME	39,035	0	0	0
407601-52010	SOCIAL SECURITY TAXES	38,993	37,073	37,073	30,428
407601-52020	GROUP HEALTH INSURANCE	130,757	115,749	115,749	103,035
407601-52030	RETIREMENT	51,578	52,698	52,698	42,862
407601-52031	457 DEFERRED COMP EXPENSE	19,861	22,027	22,027	16,801
407601-52040	UNEMPLOYMENT COMPENSATION	1,068	620	620	543
407601-52050	WORKERS COMPENSATION	1,366	1,349	1,349	1,065
Total Personnel		<u>790,728</u>	<u>713,217</u>	<u>713,217</u>	<u>605,321</u>
407601-53100	OFFICE SUPPLIES	8,500	8,500	8,500	5,154
407601-53200	POSTAGE	1,500	1,500	1,500	522
407601-53300	OPERATING EXPENSES	15,500	149,950	15,500	83,098
407601-53350	JANITORIAL SUPPLIES	12,000	12,000	12,000	9,472
407601-53450	MEDICAL SUPPLIES	5,000	5,000	5,000	475
407601-53560	GAS & OIL	3,500	3,500	3,500	87
407601-53585	VEHICLE MAINTENANCE	3,176	4,733	3,176	43
407601-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>49,176</u>	<u>185,183</u>	<u>49,176</u>	<u>98,851</u>

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2022 Adopted Budget**

Account Number	Account Name	750	850	850	427
407601-54000	PROFESSIONAL SERVICES	26,698	26,698	26,698	0
407601-54030	TRAINING & EDUCATION	9,382	9,382	9,382	4,409
407601-54080	LOCAL TRAVEL	3,000	3,000	3,000	264
407601-54200	PRINTING	2,000	2,000	2,000	160
407601-54220	DUES AND PUBLICATIONS	1,500	1,500	1,500	564
407601-54300	LIABILITY & CASUALTY INSURANCE	1,000	1,000	1,000	217
407601-54340	CONTRACT SERVICES	10,000	37,341	10,000	45,557
407601-54520	TELEPHONE	5,500	5,500	5,500	5,270
407601-54540	UTILITIES	10,000	10,000	10,000	9,004
407601-54550	REPAIRS & MAINTENANCE	0	0	0	0
407601-54600	EQUIPMENT RENTAL	2,900	2,900	2,900	1,665
407601-54680	INDIRECT CHARGES	0	0	0	0
Total Other Charges & Services		<u>74,480</u>	<u>101,821</u>	<u>74,480</u>	<u>67,228</u>
Total Expenditures		<u>914,384</u>	<u>1,000,221</u>	<u>836,873</u>	<u>771,400</u>
Excess (Deficiency) of Revenues over Expenditures		(77,511)	(79,189)	0	(44,898)
Beginning Fund Balance		<u>123,567</u>	<u>202,755</u>	<u>202,755</u>	<u>247,653</u>
Ending Fund Balance		<u>46,056</u>	<u>123,567</u>	<u>202,755</u>	<u>202,755</u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
408-44220	FOOD HANDLERS FEES	5,000	28,000	28,000	37,173
408-44230	RESTAURANT PERMIT FEES	190,000	190,000	190,000	180,615
408-44240	FOOD MANAGERS FEES	70,000	65,000	65,000	86,350
408-44330	MISCELLANEOUS E.H. FEES	50,000	45,000	45,000	47,604
	Total Fees	<u>315,000</u>	<u>328,000</u>	<u>328,000</u>	<u>351,743</u>
408-49970	TRANSFERS IN	100,000	5,000	5,000	0
	Total Transfers In	<u>100,000</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
	Total Revenues	<u><u>415,000</u></u>	<u><u>333,000</u></u>	<u><u>333,000</u></u>	<u><u>351,743</u></u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
408601-51030	ASSISTANTS	345,653	334,543	334,543	269,334
408601-51080	PART-TIME	24,359	23,536	23,536	7,752
408601-52010	SOCIAL SECURITY TAXES	26,752	25,862	25,862	20,826
408601-52020	GROUP HEALTH INSURANCE	78,312	72,316	72,316	57,008
408601-52030	RETIREMENT	37,471	36,226	36,226	28,902
408601-52031	457 DEFERRED COMP EXPENSE	13,532	12,499	12,499	11,512
408601-52040	UNEMPLOYMENT COMPENSATION	723	457	457	367
408601-52050	WORKERS COMPENSATION	806	804	804	641
	Total Personnel	<u>527,608</u>	<u>506,243</u>	<u>506,243</u>	<u>396,342</u>
408601-53100	OFFICE SUPPLIES	2,500	2,500	2,500	1,489
408601-53200	POSTAGE	2,000	2,000	2,000	881
408601-53300	OPERATING EXPENDITURES	10,000	10,000	15,000	8,775
408601-53350	JANITORIAL	3,500	3,500	3,500	3,157
	Total Supplies & Materials	<u>18,000</u>	<u>18,000</u>	<u>23,000</u>	<u>14,303</u>
408601-54000	PROFESSIONAL SERVICES	3,500	3,500	7,500	4,160
408601-54030	TRAINING & EDUCATION	3,500	2,500	2,500	767
408601-54080	LOCAL TRAVEL	3,200	3,000	3,000	2,596
408601-54200	PRINTING	400	400	400	538
408601-54220	DUES & PUBLICATIONS	700	700	700	788
408601-54520	TELEPHONE	3,500	3,500	3,500	3,148
408601-54540	UTILITIES	2,800	2,800	2,800	2,635
408601-54550	REPAIR & MAINTENANCE	2,200	2,200	2,200	508
408601-54600	EQUIPMENT RENTAL	1,200	900	900	973
408601-54900	CREDIT CARD PROCESSING FEES	1,600	1,600	1,600	1,591
	Total Other Charges & Services	<u>22,600</u>	<u>21,100</u>	<u>25,100</u>	<u>17,704</u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
408800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	64,246
	Total Transfers Out	0	0	0	64,246
	Total Expenditures	568,208	545,343	554,343	492,595
	Excess (Deficiency) of Revenues over Expenditures	(153,208)	(212,343)	(221,343)	(140,851)
	Beginning Fund Balance	153,455	365,798	365,798	506,649
	Ending Fund Balance	247	153,455	144,455	365,798

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
409-44280	IMMUNIZATION CLINIC FEES	30,000	30,000	30,000	19,221
409-44285	FLU FEES	10,000	20,000	20,000	9,580
409-44320	LAB FEES & PRESCRIPTIONS	6,000	6,000	6,000	4,460
Total Fees		<u>46,000</u>	<u>56,000</u>	<u>56,000</u>	<u>33,261</u>
Total Revenues		<u><u>46,000</u></u>	<u><u>56,000</u></u>	<u><u>56,000</u></u>	<u><u>33,261</u></u>

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2022 Adopted Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
409601-51030	ASSISTANTS	11,502	11,835	11,835	10,796
409601-51080	PART-TIME	8,786	8,488	8,488	14,133
409601-52010	SOCIAL SECURITY TAXES	1,498	1,473	1,473	1,905
409601-52020	GROUP HEALTH INSURANCE	2,227	2,281	2,281	1,935
409601-52030	RETIREMENT	2,062	2,021	2,021	1,851
409601-52031	457 DEFERRED COMP EXPENSE	824	840	840	439
409601-52040	UNEMPLOYMENT COMPENSATION	39	26	26	33
409601-52050	WORKERS COMPENSATION	50	52	52	65
Total Personnel		<u>26,988</u>	<u>27,016</u>	<u>27,016</u>	<u>31,156</u>
409601-53100	OFFICE SUPPLIES	400	400	400	320
409601-53200	POSTAGE	500	500	500	141
409601-53300	OPERATING EXPENDITURES	300	300	300	481
409601-53350	JANITORIAL	1,700	1,700	1,700	1,579
409601-53390	MEDICATIONS	15,000	15,000	15,000	12,733
409601-53450	MEDICAL SUPPLIES	1,000	1,000	1,000	172
Total Supplies & Materials		<u>18,900</u>	<u>18,900</u>	<u>18,900</u>	<u>15,426</u>
409601-54030	TRAINING & EDUCATION	100	100	100	0
409601-54080	LOCAL TRAVEL	50	50	50	0
409601-54180	ADVERTISING	300	300	300	0
409601-54200	PRINTING	50	50	50	50
409601-54220	DUES & PUBLICATIONS	100	50	50	50
409601-54300	LIABILITY INSURANCE	50	50	50	50
409601-54340	CONTRACT SERVICES	150	150	150	0
409601-54410	LAB & X-RAY SERVICES	600	600	600	0
409601-54520	TELEPHONE	350	350	350	336
409601-54540	UTILITIES	1,500	1,500	1,500	1,501
409601-54600	EQUIPMENT RENTAL	350	350	350	253
Total Other Charges & Services		<u>3,600</u>	<u>3,550</u>	<u>3,550</u>	<u>2,240</u>
Total Communicable Disease Expenditures		<u><u>49,488</u></u>	<u><u>49,466</u></u>	<u><u>49,466</u></u>	<u><u>48,822</u></u>



**GRAYSON COUNTY, TEXAS**  
**COMMUNICABLE DISEASE CONTROL**  
**2022 Adopted Budget**

DEPT 602: FLU

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
409602-51030	ASSISTANTS	7,916	8,260	8,260	6,617
409602-51080	PART-TIME	3,860	3,729	3,729	960
409602-52010	SOCIAL SECURITY TAXES	869	869	869	585
409602-52020	GROUP HEALTH INSURANCE	1,532	1,592	1,592	1,126
409602-52030	RETIREMENT	1,197	1,192	1,192	781
409602-52031	457 DEFERRED COMP EXPENSE	478	496	496	203
409602-52040	UNEMPLOYMENT COMPENSATION	23	15	15	10
409602-52050	WORKERS COMPENSATION	29	31	31	20
Total Personnel		15,904	16,184	16,184	10,301
409602-53100	OFFICE SUPPLIES	50	50	50	50
409602-53200	POSTAGE	25	25	25	0
409602-53300	OPERATING EXPENSES	75	75	75	74
409602-53390	MEDICATIONS	12,500	16,500	16,500	8,362
409602-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	80
Total Supplies & Materials		14,150	18,150	18,150	8,566
409602-54080	LOCAL TRAVEL	200	200	200	29
409602-54180	ADVERTISING	50	50	50	0
409602-54540	UTILITIES	25	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	1
Total Other Charges & Services		310	310	310	30
Total FLU Expenditures		30,364	34,644	34,644	18,897
409800-57000	TRANSFERS TO OTHER FUNDS	0	45,000	50,000	0
Total Transfers Out		0	45,000	50,000	0
Total Expenditures		79,852	129,110	134,110	67,719
Excess (Deficiency) of Revenues over Expenditures		(33,852)	(73,110)	(78,110)	(34,458)
Beginning Fund Balance		38,767	111,877	111,877	146,335
Ending Fund Balance		4,915	38,767	33,767	111,877

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
410-44070	STATE CONTRACT	18,870	18,870	18,870	13,864
	Total Intergovernmental	18,870	18,870	18,870	13,864
410-44200	PATIENT FEES	250	250	250	352
	Total Fees	250	250	250	352
410-49970	TRANSFERS IN	9,500	9,500	9,500	2,964
	Total Other Financing Sources	9,500	9,500	9,500	2,964
	Total Revenues	28,620	28,620	28,620	17,179

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
410601-51030	ASSISTANTS	13,355	16,686	16,686	10,291
410601-52010	SOCIAL SECURITY TAXES	1,084	1,302	1,302	833
410601-52020	GROUP HEALTH INSURANCE	2,585	3,217	3,217	2,058
410601-52030	RETIREMENT	1,493	1,788	1,788	1,122
410601-52031	457 DEFERRED COMP EXPENSE	596	743	743	645
410601-52040	UNEMPLOYMENT COMPENSATION	29	23	23	14
410601-52050	WORKERS COMPENSATION	36	46	46	27
Total Personnel		<u>20,510</u>	<u>25,073</u>	<u>25,073</u>	<u>15,254</u>
410601-53100	OFFICE SUPPLIES	0	0	0	0
410601-53300	OPERATING EXPENDITURES	400	400	400	231
Total Supplies & Materials		<u>400</u>	<u>400</u>	<u>400</u>	<u>231</u>
410601-54080	LOCAL TRAVEL	0	0	0	0
410601-54340	CONTRACT SERVICES	1,900	1,900	1,900	1,075
410601-54410	LAB & X-RAY SERVICES	600	600	600	183
410601-54430	CLINIC FEES	200	200	200	0
Total Other Charges & Services		<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>1,553</u>
Total Expenditures		<u><u>23,910</u></u>	<u><u>28,473</u></u>	<u><u>28,473</u></u>	<u><u>17,037</u></u>
Excess (Deficiency) of Revenues over Expenditures		4,710	147	147	142
Beginning Fund Balance		<u>562</u>	<u>415</u>	<u>415</u>	<u>273</u>
Ending Fund Balance		<u><u>5,272</u></u>	<u><u>562</u></u>	<u><u>562</u></u>	<u><u>415</u></u>

**GRAYSON COUNTY, TEXAS  
FEDERAL TUBERCULOSIS CONTROL GRANT  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
411-43200	FEDERAL GRANT REVENUE	15,583	15,583	15,583	9,044
	Total Intergovernmental	15,583	15,583	15,583	9,044
411-49970	TRANSFERS IN	1,000	1,000	1,000	2,584
	Total Other Financing Sources	1,000	1,000	1,000	2,584
	Total Revenues	16,583	16,583	16,583	11,628

**GRAYSON COUNTY, TEXAS**  
**FEDERAL TUBERCULOSIS CONTROL GRANT**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
411601-51030	ASSISTANTS	8,120	7,848	7,848	6,222
411601-52010	SOCIAL SECURITY TAXES	599	569	569	500
411601-52020	GROUP HEALTH INSURANCE	1,572	1,513	1,513	1,055
411601-52030	RETIREMENT	826	781	781	664
411601-52031	457 DEFERRED COMP EXPENSE	330	324	324	420
411601-52040	UNEMPLOYMENT COMPENSATION	16	10	10	8
411601-52050	WORKERS COMPENSATION	20	20	20	16
Total Personnel		<u>11,483</u>	<u>11,065</u>	<u>11,065</u>	<u>8,886</u>
411601-53300	OPERATING EXPENDITURES	363	363	363	0
Total Supplies & Materials		<u>363</u>	<u>363</u>	<u>363</u>	<u>0</u>
411601-54340	CONTRACT SERVICES	3,400	3,400	3,400	2,400
Total Other Charges & Services		<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>2,400</u>
Total Expenditures		<u>15,246</u>	<u>14,828</u>	<u>14,828</u>	<u>11,286</u>
Excess (Deficiency) of Revenues over Expenditures		1,337	1,755	1,755	341
Beginning Fund Balance		<u>2,750</u>	<u>995</u>	<u>995</u>	<u>654</u>
Ending Fund Balance		<u>4,087</u>	<u>2,750</u>	<u>2,750</u>	<u>995</u>

**GRAYSON COUNTY, TEXAS  
PUBLIC HEALTH EMERGENCY PREPAREDNESS  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
412-44080	STATE CONTRACT	115,872	112,277	112,277	95,439
	Total Intergovernmental	<u>115,872</u>	<u>112,277</u>	<u>112,277</u>	<u>95,439</u>
412-49970	TRANSFERS IN	11,587	11,000	11,000	5,613
	Total Other Financing Sources	<u>11,587</u>	<u>11,000</u>	<u>11,000</u>	<u>5,613</u>
	Total Revenues	<u><u>127,459</u></u>	<u><u>123,277</u></u>	<u><u>123,277</u></u>	<u><u>101,052</u></u>

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
412601-51030	ASSISTANTS	62,052	73,601	73,601	59,135
412601-52010	SOCIAL SECURITY TAXES	4,580	5,419	5,419	4,788
412601-52020	GROUP HEALTH INSURANCE	12,009	14,188	14,188	10,675
412601-52030	RETIREMENT	6,309	7,433	7,433	6,353
412601-52031	457 DEFERRED COMP EXPENSE	2,517	3,089	3,089	3,853
412601-52040	UNEMPLOYMENT COMPENSATION	121	93	93	78
412601-52050	WORKERS COMPENSATION	152	190	190	154
Total Personnel		<u>87,740</u>	<u>104,013</u>	<u>104,013</u>	<u>85,037</u>
412601-53100	OFFICE SUPPLIES	1,860	1,500	1,500	323
412601-53300	OPERATING EXPENDITURES	2,000	2,000	2,000	954
412601-53350	JANITORIAL	1,656	1,656	1,656	1,426
412601-53900	INDIRECT EXPENSES	2,000	2,000	2,000	0
Total Supplies & Materials		<u>7,516</u>	<u>7,156</u>	<u>7,156</u>	<u>2,703</u>
412601-54030	TRAINING & EDUCATION	5,850	5,850	5,850	264
412601-54080	LOCAL TRAVEL	200	812	812	0
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	2,200	2,200	2,200	1,931
412601-54540	UTILITIES	1,560	1,560	1,560	1,303
412601-54600	EQUIPMENT RENTAL	400	400	400	392
Total Other Charges & Services		<u>16,210</u>	<u>16,822</u>	<u>16,822</u>	<u>9,890</u>
Total Expenditures		<u>111,466</u>	<u>127,991</u>	<u>127,991</u>	<u>97,630</u>
Excess (Deficiency) of Revenues over Expenditures		15,993	(4,714)	(4,714)	3,422
Beginning Fund Balance		<u>7,747</u>	<u>12,461</u>	<u>12,461</u>	<u>9,039</u>
Ending Fund Balance		<u>23,740</u>	<u>7,747</u>	<u>7,747</u>	<u>12,461</u>

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS - COVID-19**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
413-44080	STATE CONTRACT	0	52,779	0	226,688
	Total Intergovernmental	0	52,779	0	226,688
	Total Revenues	0	52,779	0	226,688
413601-51030	ASSISTANTS	0	43,570	0	119,356
413601-51080	PART-TIME	0	0	0	2,906
413601-52010	SOCIAL SECURITY TAXES	0	0	0	11,157
413601-52020	GROUP HEALTH INSURANCE	0	0	0	25,522
413601-52030	RETIREMENT	0	0	0	14,545
413601-52031	457 DEFERRED COMP EXPENSE	0	0	0	5,130
413601-52040	UNEMPLOYMENT COMPENSATION	0	0	0	180
413601-52050	WORKERS COMPENSATION	0	0	0	332
	Total Personnel	0	43,570	0	179,128
413601-53200	POSTAGE	0	0	0	9
413601-53300	OPERATING EXPENDITURES	0	9,209	0	47,551
	Total Supplies & Materials	0	9,209	0	47,560
	Total Expenditures	0	52,779	0	226,688
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0



**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
415-44150	MEDICAID	6,500	8,500	8,500	6,527
	Total Intergovernmental	<u>18,500</u>	<u>8,500</u>	<u>8,500</u>	<u>6,527</u>
415-47000	PATIENT FEES	9,000	12,000	12,000	10,655
	Total Fees	<u>9,000</u>	<u>12,000</u>	<u>12,000</u>	<u>10,655</u>
415-49970	TRANSFERS IN	43,500	42,000	42,000	31,853
	Total Other Financing Sources	<u>43,500</u>	<u>42,000</u>	<u>42,000</u>	<u>31,853</u>
	Total Revenues	<u><u>71,000</u></u>	<u><u>62,500</u></u>	<u><u>62,500</u></u>	<u><u>49,035</u></u>

**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
415601-51030	ASSISTANTS	34,087	32,910	32,910	29,137
415601-51080	PART-TIME	9,325	2,000	9,009	2,064
415601-52010	SOCIAL SECURITY TAXES	3,204	3,038	3,038	2,356
415601-52020	GROUP HEALTH INSURANCE	6,597	6,344	6,344	4,965
415601-52030	RETIREMENT	4,414	4,170	4,170	3,204
415601-52031	457 DEFERRED COMP EXPENSE	1,761	1,733	1,733	779
415601-52040	UNEMPLOYMENT COMPENSATION	85	53	53	41
415601-52050	WORKERS COMPENSATION	107	108	108	81
Total Personnel		<u>59,580</u>	<u>50,356</u>	<u>57,365</u>	<u>42,627</u>
415601-53100	OFFICE SUPPLIES	600	600	600	453
415601-53200	POSTAGE	250	250	250	131
415601-53300	OPERATING EXPENDITURES	2,700	2,100	2,100	956
415601-53350	JANITORIAL	1,100	1,100	1,100	866
415601-53450	MEDICAL SUPPLIES	1,300	1,300	1,300	499
Total Supplies & Materials		<u>6,200</u>	<u>5,600</u>	<u>5,600</u>	<u>3,064</u>
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	200	200	200	59
415601-54080	LOCAL TRAVEL	500	500	500	368
415601-54200	PRINTING	50	50	50	0
415601-54520	TELEPHONE	600	600	600	539
415601-54540	UTILITIES	850	850	850	751
415601-54600	EQUIPMENT RENTAL	1,100	1,100	1,100	568
Total Other Charges & Services		<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>2,396</u>
Total Expenditures		<u>69,280</u>	<u>59,456</u>	<u>66,465</u>	<u>48,087</u>
Excess (Deficiency) of Revenues over Expenditures		1,720	3,044	(3,965)	949
Beginning Fund Balance		<u>3,993</u>	<u>949</u>	<u>949</u>	<u>0</u>
Ending Fund Balance		<u>5,713</u>	<u>3,993</u>	<u>(3,016)</u>	<u>949</u>

**GRAYSON COUNTY, TEXAS**  
**WOMEN, INFANTS, & CHILDREN - COVID-19**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
417-43200	FEDERAL GRANT REVENUE	0	84,210	0	0
	Total Intergovernmental	0	84,210	0	0
	 Total Revenues	0	84,210	0	0
417601-51030	ASSISTANTS	0	7,500	0	0
417601-52010	SOCIAL SECURITY TAXES	0	562	0	0
417601-52030	RETIREMENT	0	779	0	0
417601-52031	457 DEFERRED COMP EXPENSE	0	321	0	0
417601-52040	UNEMPLOYMENT COMPENSATION	0	9	0	0
417601-52050	WORKERS COMPENSATION	0	19	0	0
	Total Personnel	0	9,190	0	0
417601-53300	OPERATING EXPENDITURES	0	75,020	0	0
	Total Supplies & Materials	0	75,020	0	0
	 Total Expenditures	0	84,210	0	0
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

**GRAYSON COUNTY, TEXAS  
 COVID-19 VACCINATION FUND  
 2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
419-43000	STATE GRANT REVENUE	972,316	468,652	0	0
	Total Intergovernmental	972,316	468,652	0	0
	Total Revenues	972,316	468,652	0	0

**GRAYSON COUNTY, TEXAS  
 COVID-19 VACCINATION FUND  
 2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
419601-51030	PERSONNEL SALARIES	588,163	251,265	0	0
419601-51080	PART-TIME	0	30,732	0	0
419601-52010	SOCIAL SECURITY TAXES	46,906	19,661	0	0
419601-52020	GROUP HEALTH INSURANCE	11,078	40,000	0	0
419601-52030	RETIREMENT	64,486	22,182	0	0
419601-52031	457 DEFERRED COMP EXPENSE	44,167	14,568	0	0
419601-52040	UNEMPLOYMENT COMPENSATION	736	308	0	0
419601-52050	WORKERS COMPENSATION	1,533	644	0	0
	Total Personnel	<u>757,069</u>	<u>379,360</u>	<u>0</u>	<u>0</u>
419601-53300	OPERATING EXPENDITURES	14,207	2,500	0	0
419601-53750	SMALL EQUIPMENT	3,800	0	0	0
419601-53900	INDIRECT EXPENSES	130,999	0	0	0
	Total Supplies & Materials	<u>149,006</u>	<u>2,500</u>	<u>0</u>	<u>0</u>
419601-54080	LOCAL TRAVEL	8,491	1,849	0	0
419601-54340	CONTRACT SERVICES	52,250	71,961	0	0
	Total Other Charges & Services	<u>60,741</u>	<u>73,810</u>	<u>0</u>	<u>0</u>
419601-55200	EQUIPMENT	5,500	12,982	0	0
	Total Capital	<u>5,500</u>	<u>12,982</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>972,316</u></u>	<u><u>468,652</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**GRAYSON COUNTY, TEXAS  
HEALTH DEPARTMENT CONTINGENCY  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
420-49000	INVESTMENT EARNINGS	2,000	4,000	0	14,232
	Total Investment Earnings	2,000	4,000	0	14,232
	Total Revenues	2,000	4,000	0	14,232
420601-53300	OPERATING EXPENDITURES	45,000	13,000	0	0
	Total Supplies & Materials	45,000	13,000	0	0
	Total Expenditures	45,000	13,000	0	0
	Excess (Deficiency) of Revenues over Expenditures	(43,000)	(9,000)	0	14,232
	Beginning Fund Balance	48,820	57,820	57,820	43,588
	Ending Fund Balance	5,820	48,820	57,820	57,820

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
500-43000	STATE GRANT REVENUE	0	6,200	0	0
500-43050	STATE REIMBURSEMENTS	0	0	0	639
500-43340	CONTRACT RESIDENTIAL	3,200,000	3,300,000	3,300,000	3,203,169
500-43345	CHILD SUPPORT RECEIVED	0	0	0	388
500-43350	STATE REIMBURSEMENT FOR FOOD	160,000	160,000	160,000	164,917
	Total Intergovernmental	<u>3,360,000</u>	<u>3,466,200</u>	<u>3,460,000</u>	<u>3,369,113</u>
500-49500	SALE OF FIXED ASSETS	0	0	0	8,511
500-49900	INSURANCE PROCEEDS	0	0	0	11,387
500-49950	MISCELLANEOUS REVENUE	90,000	90,000	90,000	90,000
	Total Miscellaneous	<u>90,000</u>	<u>90,000</u>	<u>90,000</u>	<u>109,898</u>
500-49000	INVESTMENT EARNINGS	500	500	500	0
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
	Total Revenues	<u><u>3,450,500</u></u>	<u><u>3,556,700</u></u>	<u><u>3,550,500</u></u>	<u><u>3,479,010</u></u>



**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
500545-51010	ELECTED OFFICIAL SALARIES	34,800	34,800	34,800	35,067
500545-51030	PERSONNEL SALARIES	1,701,228	1,615,257	1,615,257	1,530,458
500545-51080	PART TIME SALARIES	16,146	17,480	17,480	2,245
500545-52010	SOCIAL SECURITY TAXES	165,898	159,834	159,834	157,636
500545-52020	GROUP HEALTH INSURANCE	508,255	462,104	462,104	438,010
500545-52030	RETIREMENT	225,938	220,049	220,049	215,343
500545-52031	457 DEFERRED COMPENSATION	45,644	47,476	47,476	51,385
500545-52040	457 DEFERRED COMP EXPENSE	4,352	2,774	2,774	2,724
500545-52050	WORKERS COMPENSATION	23,225	23,094	23,094	22,573
Total Personnel		2,725,486	2,582,868	2,582,868	2,455,443
500545-53100	OFFICE SUPPLIES	7,500	7,500	7,500	6,756
500545-53200	POSTAGE	100	100	100	0
500545-53300	OPERATING EXPENSES	25,000	25,032	25,000	21,201
500545-53350	JANITORIAL SUPPLIES	15,000	15,000	15,000	18,492
500545-53400	UNIFORMS	4,000	5,423	3,000	1,881
500545-53560	GAS, OIL, ETC.	3,000	3,000	3,000	2,047
500545-53585	VEHICLE MAINTENANCE	5,000	5,000	5,000	17,543
500545-53590	REPAIR & MAINTENANCE	22,000	15,000	15,000	14,291
500545-53670	BEDDING & LINENS	2,000	2,000	2,000	75
500545-53680	GROCERIES	40,000	40,000	40,000	67,234
500545-53685	GROCERIES - NATL SCHOOL LUNCH	160,000	160,000	160,000	130,210
500545-53750	SMALL EQUIPMENT	0	3,700	3,700	2,886
Total Supplies & Materials		283,600	281,755	279,300	282,617

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
500545-54000	PROFESSIONAL SERVICES	75,000	75,000	75,000	54,764
500545-54030	TRAINING & EDUCATION	10,000	10,000	10,000	10,830
500545-54080	LOCAL TRAVEL	0	0	0	385
500545-54200	PRINTING	1,000	500	500	0
500545-54300	LIABILITY INSURANCE	35,000	35,000	35,000	21,843
500545-54420	MEDICAL	5,000	5,000	5,000	2,370
500545-54490	MISCELLANEOUS	0	6,200	0	0
500545-54520	TELEPHONE	4,000	4,000	4,000	3,561
500545-54540	UTILITIES	80,000	80,000	80,000	69,919
500545-54550	REPAIRS & MAINTENANCE	25,000	25,000	25,000	17,301
500545-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	1,627
500545-54610	PROPERTY RENTAL	23,000	23,000	23,000	21,917
500545-54620	SERVICE CONTRACTS	10,000	9,000	9,000	50,518
	Total Other Charges & Services	<u>270,000</u>	<u>274,700</u>	<u>268,500</u>	<u>255,034</u>
500545-55200	EQUIPMENT	35,000	0	0	0
	Total Capital Outlay	<u>35,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
500750-56600	DEBT SERVICE INTEREST	55,553	58,224	58,224	60,793
	Total Debt Service	<u>55,553</u>	<u>58,224</u>	<u>58,224</u>	<u>60,793</u>
500800-57000	TRANSFERS TO OTHER FUNDS	69,447	66,776	66,776	64,207
	Total Transfers Out	<u>69,447</u>	<u>66,776</u>	<u>66,776</u>	<u>64,207</u>
	Total Expenditures	<u><u>3,439,086</u></u>	<u><u>3,264,323</u></u>	<u><u>3,255,668</u></u>	<u><u>3,118,094</u></u>
	Excess (Deficiency) of Revenues over Expenditures	11,414	292,377	294,832	360,916
	Beginning Fund Balance	<u>340,088</u>	<u>47,711</u>	<u>47,711</u>	<u>(313,205)</u>
	Ending Fund Balance	<u><u>351,502</u></u>	<u><u>340,088</u></u>	<u><u>342,543</u></u>	<u><u>47,711</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE DRUG COURT DONATIONS**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
515-49000	INVESTMENT EARNINGS	0	0	0	14
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>14</u>
515-49600	DONATIONS	1,500	1,500	1,500	200
	Total Miscellaneous	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>200</u>
	Total Revenues	<u><u>1,500</u></u>	<u><u>1,500</u></u>	<u><u>1,500</u></u>	<u><u>214</u></u>
515545-53300	OPERATING EXPENSES	1,500	1,500	1,500	0
	Total Supplies & Materials	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
	Total Expenditures	<u><u>1,500</u></u>	<u><u>1,500</u></u>	<u><u>1,500</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	214
	Beginning Fund Balance	<u>1,974</u>	<u>1,974</u>	<u>1,974</u>	<u>1,760</u>
	Ending Fund Balance	<u><u>1,974</u></u>	<u><u>1,974</u></u>	<u><u>1,974</u></u>	<u><u>1,974</u></u>

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

**GRAYSON COUNTY, TEXAS  
JUVENILE DRUG COURT GRANT FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
516-43200	FEDERAL GRANT REVENUE	218,200	125,000	125,000	39,317
	Total Intergovernmental	<u>218,200</u>	<u>125,000</u>	<u>125,000</u>	<u>39,317</u>
516-49970	TRANSFERS IN/CASH MATCH	71,000	41,666	41,666	13,106
	Total Transfers	<u>71,000</u>	<u>41,666</u>	<u>41,666</u>	<u>13,106</u>
	Total Revenues	<u><u>289,200</u></u>	<u><u>166,666</u></u>	<u><u>166,666</u></u>	<u><u>52,423</u></u>
516545-51030	PERSONNEL SALARIES	146,600	78,615	78,615	38,632
516545-51080	PART-TIME	25,000	25,000	25,000	8,413
	Total Personnel	<u>171,600</u>	<u>103,615</u>	<u>103,615</u>	<u>47,045</u>
516545-53100	SUPPLIES	15,500	9,701	9,701	648
516545-53300	OPERATING EXPENSES	0	18,300	18,300	2,843
516545-53750	SMALL EQUIPMENT	20,000	5,000	5,000	0
	Total Supplies & Materials	<u>35,500</u>	<u>33,001</u>	<u>33,001</u>	<u>3,492</u>
516545-54030	TRAINING & EDUCATION	0	30,050	30,050	1,887
516545-54080	TRAVEL	32,100	0	0	0
516545-54111	CONTRACT SERVICES	50,000	0	0	0
	Total Supplies & Materials	<u>82,100</u>	<u>30,050</u>	<u>30,050</u>	<u>1,887</u>
	Total Expenditures	<u><u>289,200</u></u>	<u><u>166,666</u></u>	<u><u>166,666</u></u>	<u><u>52,423</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>

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
525-46030	JP JUV CASE MANAGER FEE	5,000	500	500	6,651
	Total Fees of Office	<u>5,000</u>	<u>500</u>	<u>500</u>	<u>6,655</u>
525-49000	INVESTMENT EARNINGS	50	15	15	132
	Total Investment Earnings	<u>50</u>	<u>15</u>	<u>15</u>	<u>132</u>
	Total Revenues	<u><u>5,050</u></u>	<u><u>515</u></u>	<u><u>515</u></u>	<u><u>6,787</u></u>
	Excess (Deficiency) of Revenues over Expenditures	5,050	515	515	6,787
	Beginning Fund Balance	<u>16,647</u>	<u>16,132</u>	<u>16,132</u>	<u>9,345</u>
	Ending Fund Balance	<u><u>21,697</u></u>	<u><u>16,647</u></u>	<u><u>16,647</u></u>	<u><u>16,132</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
560-42280	LAW ENFORCEMENT EDUCATION	9,250	9,250	9,250	11,252
	Total Fees of Office	9,250	9,250	9,250	11,252
	Total Revenues	9,250	9,250	9,250	11,252

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
560550-54030	TRAINING & EDUCATION	15,000	10,000	10,000	3,200
	Total Other Charges & Services	15,000	10,000	10,000	3,200
	Total Expenditures	15,000	10,000	10,000	3,200
	Excess (Deficiency) of Revenues over Expenditures	(5,750)	(750)	(750)	8,052
	Beginning Fund Balance	9,895	10,645	10,645	2,593
	Ending Fund Balance	4,145	9,895	9,895	10,645

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
561-42280	LAW ENFORCEMENT EDUCATION	650	650	650	685
	Total Fees of Office	650	650	650	685
	Total Revenues	650	650	650	685

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
561521-54030	TRAINING & EDUCATION	5,000	2,300	2,300	0
	Total Other Charges & Services	5,000	2,300	2,300	0
	Total Expenditures	5,000	2,300	2,300	0
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	(1,650)	(1,650)	685
	Beginning Fund Balance	4,989	6,639	6,639	5,954
	Ending Fund Balance	639	4,989	4,989	6,639

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
562-42280	LAW ENFORCEMENT EDUCATION	650	650	650	629
	Total Fees of Office	650	650	650	629
	Total Revenues	650	650	650	629

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
562522-54030	TRAINING & EDUCATION	5,000	4,000	4,000	0
	Total Other Charges & Services	5,000	4,000	4,000	0
	Total Expenditures	5,000	4,000	4,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	(3,350)	(3,350)	629
	Beginning Fund Balance	9,584	12,934	12,934	12,305
	Ending Fund Balance	5,234	9,584	9,584	12,934

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
563-42280	LAW ENFORCEMENT EDUCATION	650	650	650	0
	Total Fees of Office	650	650	650	0
	Total Revenues	650	650	650	0

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
563523-54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
	Total Other Charges & Services	5,000	5,000	5,000	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	(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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
564-42280	LAW ENFORCEMENT EDUCATION	650	650	650	685
	Total Fees of Office	650	650	650	685
	Total Revenues	650	650	650	685

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
564524-54030	TRAINING & EDUCATION	5,000	1,400	1,400	75
	Total Other Charges & Services	5,000	1,400	1,400	75
	Total Expenditures	5,000	1,400	1,400	75
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	(750)	(750)	610
	Beginning Fund Balance	5,863	6,613	6,613	6,003
	Ending Fund Balance	1,513	5,863	5,863	6,613

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - DISTRICT ATTORNEY**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
565-42280	LAW ENFORCEMENT EDUCATION	800	800	800	0
	Total Fees of Office	800	800	800	0
	Total Revenues	800	800	800	0

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
565540-54030	TRAINING & EDUCATION	800	700	700	0
	Total Other Charges & Services	800	700	700	0
	Total Expenditures	800	700	700	0
	Excess (Deficiency) of Revenues over Expenditures	0	100	100	0
	Beginning Fund Balance	867	767	767	767
	Ending Fund Balance	867	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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
571-46090	JP TIME PAYMENT FEE	200	200	200	219
	Total Fees of Office	200	200	200	219
	Total Revenues	200	200	200	219

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
571511-53300	OPERATING EXPENDITURES	900	900	900	0
	Total Supplies & Materials	900	900	900	0
	Total Expenditures	900	900	900	0
	Excess (Deficiency) of Revenues over Expenditures	(700)	(700)	(700)	219
	Beginning Fund Balance	833	1,533	1,533	1,314
	Ending Fund Balance	133	833	833	1,533

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #2**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
572-46090	JP TIME PAYMENT FEE	200	200	200	182
	Total Fees of Office	200	200	200	182
	Total Revenues	200	200	200	182

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
572512-53300	OPERATING EXPENDITURES	5,000	2,000	2,000	0
	Total Supplies & Materials	5,000	2,000	2,000	0
	Total Expenditures	5,000	2,000	2,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,800)	(1,800)	(1,800)	182
	Beginning Fund Balance	8,564	10,364	10,364	10,182
	Ending Fund Balance	3,764	8,564	8,564	10,364

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #3**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
573-46090	JP TIME PAYMENT FEE	50	50	50	0
	Total Fees of Office	50	50	50	0
	Total Revenues	50	50	50	0

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
573513-53300	OPERATING EXPENDITURES	1,000	1,000	1,000	0
	Total Supplies & Materials	1,000	1,000	1,000	0
	Total Expenditures	1,000	1,000	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(950)	(950)	(950)	0
	Beginning Fund Balance	1,095	2,045	2,045	2,045
	Ending Fund Balance	145	1,095	1,095	2,045

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #4**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
574-46090	JP TIME PAYMENT FEE	10	50	50	33
	Total Fees of Office	10	50	50	33
	Total Revenues	10	50	50	33

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
574514-53300	OPERATING EXPENDITURES	50	50	50	1,600
	Total Supplies & Materials	50	50	50	1,600
	Total Expenditures	50	50	50	1,600
	Excess (Deficiency) of Revenues over Expenditures	(40)	0	0	(1,568)
	Beginning Fund Balance	70	70	70	1,637
	Ending Fund Balance	30	70	70	70

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - COUNTY CLERK**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	500	3,500	3,500	897
	Total Fees of Office	500	3,500	3,500	897
	Total Revenues	500	3,500	3,500	897

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
575403-53300	OPERATING EXPENDITURES	9,000	9,000	9,000	0
	Total Supplies & Materials	9,000	9,000	9,000	0
	Total Expenditures	9,000	9,000	9,000	0
	Excess (Deficiency) of Revenues over Expenditures	(8,500)	(5,500)	(5,500)	897
	Beginning Fund Balance	14,525	20,025	20,025	19,128
	Ending Fund Balance	6,025	14,525	14,525	20,025

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - DISTRICT CLERK**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	1,000	2,000	2,000	1,438
	Total Fees of Office	1,000	2,000	2,000	1,438
	Total Revenues	1,000	2,000	2,000	1,438

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
576530-53300	OPERATING EXPENDITURES	10,000	10,000	10,000	0
	Total Supplies & Materials	10,000	10,000	10,000	0
	Total Expenditures	10,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(9,000)	(8,000)	(8,000)	1,438
	Beginning Fund Balance	20,778	28,778	28,778	27,340
	Ending Fund Balance	11,778	20,778	20,778	28,778

**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
581-45010	PROBATE EDUCATION FEE	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total Revenues	0	0	0	0

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
581401-54030	TRAINING & EDUCATION	0	0	3,303	3,303
	Total Other Charges & Services	0	0	3,303	3,303
	Total Expenditures	0	0	3,303	3,303
	Excess (Deficiency) of Revenues over Expenditures	0	0	(3,303)	(3,303)
	Beginning Fund Balance	(0)	(0)	(0)	3,303
	Ending Fund Balance	(0)	(0)	(3,303)	(0)



**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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	16,000	16,000	16,000	21,260
	Total Fees of Office	16,000	16,000	16,000	21,260
	Total Revenues	16,000	16,000	16,000	21,260

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	50,000	10,000	10,000	0
	Total Other Charges & Services	50,000	10,000	10,000	0
	Total Expenditures	50,000	10,000	10,000	0
	Excess (Deficiency) of Revenues over Expenditures	(34,000)	6,000	6,000	21,260
	Beginning Fund Balance	138,326	132,326	132,326	111,066
	Ending Fund Balance	104,326	138,326	138,326	132,326

### **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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 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	2,500	4,000	4,000	5,487
	Total Investment Earnings	<u>2,500</u>	<u>4,000</u>	<u>4,000</u>	<u>5,487</u>
	Total Revenues	<u><u>5,284,125</u></u>	<u><u>5,285,625</u></u>	<u><u>5,285,625</u></u>	<u><u>5,287,112</u></u>

**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
620750-54490	MISCELLANEOUS EXPENSE	1,500	1,500	1,500	1,000
	Total Other Charges & Services	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,000</u>
620750-56200	DEBT SERVICE PRINCIPAL	4,415,000	4,195,000	4,195,000	4,015,000
620750-56600	DEBT SERVICE INTEREST	905,600	1,120,850	1,206,688	1,306,025
	Total Debt Service	<u>5,320,600</u>	<u>5,315,850</u>	<u>5,401,688</u>	<u>5,321,025</u>
	Total Expenditures	<u><u>5,322,100</u></u>	<u><u>5,317,350</u></u>	<u><u>5,403,188</u></u>	<u><u>5,322,025</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(37,975)	(31,725)	(117,563)	(34,913)
	Beginning Fund Balance	<u>128,548</u>	<u>160,273</u>	<u>160,273</u>	<u>195,186</u>
	Ending Fund Balance	<u><u>90,573</u></u>	<u><u>128,548</u></u>	<u><u>42,710</u></u>	<u><u>160,273</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
625-40100	CURRENT TAX COLLECTIONS	1,147,150	1,142,650	1,142,650	1,266,023
625-40150	DELINQUENT TAXES	7,000	3,000	3,000	7,046
625-40200	PENALTY & INTEREST	7,000	5,000	5,000	10,820
	Total Property Taxes	<u>1,161,150</u>	<u>1,150,650</u>	<u>1,150,650</u>	<u>1,283,889</u>
625-49000	INVESTMENT EARNINGS	1,000	500	500	590
	Total Investment Earnings	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>590</u>
625-49970	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 Revenues	<u><u>1,162,150</u></u>	<u><u>1,151,150</u></u>	<u><u>1,151,150</u></u>	<u><u>1,284,480</u></u>



**GRAYSON COUNTY, TEXAS**  
**2018 TRANSPORTATION BONDS DEBT SERVICE FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
625750-54490	MISCELLANEOUS EXPENSE	750	1,000	1,000	750
	Total Other Charges & Services	<u>750</u>	<u>1,000</u>	<u>1,000</u>	<u>750</u>
625750-56100	BOND ISSUANCE COSTS	0	0	0	0
625750-56200	DEBT SERVICE PRINCIPAL	880,000	850,000	850,000	825,000
625750-56600	DEBT SERVICE INTEREST	266,400	291,900	291,900	316,650
	Total Debt Service	<u>1,146,400</u>	<u>1,141,900</u>	<u>1,141,900</u>	<u>1,141,650</u>
	Total Expenditures	<u><u>1,147,150</u></u>	<u><u>1,142,900</u></u>	<u><u>1,142,900</u></u>	<u><u>1,142,400</u></u>
	Excess (Deficiency) of Revenues over Expenditures	15,000	8,250	8,250	142,080
	Beginning Fund Balance	<u>150,777</u>	<u>142,527</u>	<u>142,527</u>	<u>447</u>
	Ending Fund Balance	<u><u>165,777</u></u>	<u><u>150,777</u></u>	<u><u>150,777</u></u>	<u><u>142,527</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
700-40100	CURRENT TAX COLLECTIONS	100,000	100,000	100,000	101,325
700-40150	DELINQUENT TAXES	1,000	1,000	1,000	991
700-40200	PENALTY & INTEREST	1,000	1,000	1,000	1,143
	Total Property Taxes	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>103,460</u>
700-49000	INVESTMENT EARNINGS	3,000	3,000	3,000	1,871
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>1,871</u>
700-49970	TRANSFERS IN	777,000	582,000	582,000	125,000
	Total Other Financing Sources	<u>777,000</u>	<u>582,000</u>	<u>582,000</u>	<u>125,000</u>
	Total Revenues	<u><u>882,000</u></u>	<u><u>687,000</u></u>	<u><u>687,000</u></u>	<u><u>230,330</u></u>

**GRAYSON COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
700718-53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
700718-54000	PROFESSIONAL SERVICES	50,000	55,500	50,000	22,600
700718-54490	MISCELLANEOUS EXPENSE	50,000	50,000	50,000	0
700718-54550	REPAIR & MAINTENANCE	100,000	150,000	150,000	61,410
	Total Other Charges & Services	<u>200,000</u>	<u>255,500</u>	<u>250,000</u>	<u>84,010</u>
700718-55100	IMPROVEMENTS	0	0	0	0
700718-55200	EQUIPMENT	672,000	582,000	582,000	0
	Total Capital Outlay	<u>672,000</u>	<u>582,000</u>	<u>582,000</u>	<u>116,555</u>
	Total Expenditures	<u><u>872,000</u></u>	<u><u>837,500</u></u>	<u><u>832,000</u></u>	<u><u>200,565</u></u>
	Excess (Deficiency) of Revenues over Expenditures	10,000	(150,500)	(145,000)	29,765
	Beginning Fund Balance	<u>55,074</u>	<u>205,574</u>	<u>205,574</u>	<u>175,809</u>
	Ending Fund Balance	<u><u>65,074</u></u>	<u><u>55,074</u></u>	<u><u>60,574</u></u>	<u><u>205,574</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,593
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,593
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,593
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,593
	Total Intergovernmental	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,373</u>
710-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	5,949
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>5,949</u>
	Total Revenues	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>76,322</u></u>

**GRAYSON COUNTY, TEXAS  
LATERAL ROAD FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
710701-53300	OPERATING EXPENSES	0	0	0	0
710702-53300	OPERATING EXPENSES	0	0	0	0
710703-53300	OPERATING EXPENSES	0	0	0	0
710704-53300	OPERATING EXPENSES	0	0	0	0
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
710701-55200	EQUIPMENT	150,000	0	130,000	0
710702-55200	EQUIPMENT	17,000	150,276	50,000	0
710703-55200	EQUIPMENT	35,000	0	10,000	90,500
710704-55200	EQUIPMENT	0	174,000	140,000	0
	Total Capital Outlay	<u>202,000</u>	<u>324,276</u>	<u>330,000</u>	<u>90,500</u>
	Total Expenditures	<u><u>202,000</u></u>	<u><u>324,276</u></u>	<u><u>330,000</u></u>	<u><u>90,500</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(131,000)	(253,276)	(259,000)	(14,178)
	Beginning Fund Balance	<u>218,264</u>	<u>471,540</u>	<u>471,540</u>	<u>485,718</u>
	Ending Fund Balance	<u><u>87,264</u></u>	<u><u>218,264</u></u>	<u><u>212,540</u></u>	<u><u>471,540</u></u>



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

**GRAYSON COUNTY, TEXAS  
RIGHT-OF-WAY ACQUISITION FUND  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
720-43000	STATE GRANT REVENUE	0	0	0	0
720-43200	FEDERAL GRANT REVENUE	0	0	0	0
	Total Intergovernmental	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
720-49000	INVESTMENT EARNINGS	15,000	15,000	15,000	56,283
	Total Investment Earnings	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>56,283</u>
	Total Revenues	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>56,283</u></u>

**GRAYSON COUNTY, TEXAS**  
**RIGHT-OF-WAY ACQUISITION FUND**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 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	19,785
	Total Other Charges & Services	2,000,000	2,000,000	2,000,000	19,785
720705-55570	RIGHT-OF-WAY PURCHASES	0	0	0	0
	Total Capital Outlay	0	0	0	0
720800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	0
	Total Transfers	0	0	0	0
	Total Expenditures	2,000,000	2,000,000	2,000,000	19,785
	Excess (Deficiency) of Revenues over Expenditures	(1,985,000)	(1,985,000)	(1,985,000)	36,498
	Beginning Fund Balance	2,718,061	4,703,061	4,703,061	4,666,563
	Ending Fund Balance	733,061	2,718,061	2,718,061	4,703,061

## **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  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
800-41500	AVIATION FACILITIES	600,086	684,500	684,500	631,732
800-41520	REVENUE PRODUCING FACILITIES	256,316	268,000	268,000	279,639
800-41530	LAND-AGRICULTURAL	4,625	4,625	4,625	4,625
800-41540	LAND-INDUSTRIAL	48,523	45,000	45,000	42,828
800-41550	LAND-AVIATION	211,733	232,458	232,458	173,469
800-41560	INSURANCE	87,411	78,500	78,500	72,264
800-41570	OIL LEASE REVENUE	3,581	3,273	3,273	3,477
	Total Aviation Facilities	<u>1,212,275</u>	<u>1,316,356</u>	<u>1,316,356</u>	<u>1,208,033</u>
800-43000	STATE GRANT REVENUE	50,000	50,000	50,000	50,000
800-43200	FEDERAL REVENUE	0	0	0	69,000
	Total Intergovernmental	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>119,000</u>
800-49000	INVESTMENT EARNINGS	2,000	2,000	2,000	5,694
	Total Investment Earnings	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>5,694</u>
800-49530	FUEL FLOWAGE FEE	60,000	55,000	55,000	48,609
800-49900	INSURANCE PROCEEDS	0	65,518	0	13,351
800-49950	MISCELLANEOUS REVENUE	7,000	7,000	7,000	2,592
	Total Miscellaneous Revenue	<u>67,000</u>	<u>127,518</u>	<u>62,000</u>	<u>64,552</u>
	Total Revenues	<u><u>1,331,275</u></u>	<u><u>1,495,874</u></u>	<u><u>1,430,356</u></u>	<u><u>1,397,279</u></u>

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
800710-51030	ASSISTANTS	88,309	127,932	127,932	139,125
800710-51080	PART-TIME	59,170	57,168	57,168	34,361
800710-52010	SOCIAL SECURITY TAXES	10,570	13,448	13,448	13,161
800710-52020	GROUP HEALTH INSURANCE	23,760	32,400	32,400	29,136
800710-52030	RETIREMENT	10,968	14,892	14,892	16,578
800710-52031	457 DEFERRED COMP EXPENSE	3,865	4,948	4,948	4,885
800710-52040	UNEMPLOYMENT COMPENSATION	288	231	231	236
800710-52050	WORKERS COMPENSATION	3,816	3,987	3,987	3,368
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	(234,892)
Total Personnel		<u>220,746</u>	<u>275,006</u>	<u>275,006</u>	<u>5,957</u>
800710-53100	OFFICE SUPPLIES	3,000	3,000	3,000	221
800710-53200	POSTAGE	1,000	1,000	1,000	81
800710-53300	OPERATING EXPENSES	15,000	16,000	16,000	12,652
800710-53350	JANITORIAL SUPPLIES	1,000	1,000	1,000	1,057
800710-53560	GAS, OIL, ETC.	20,000	14,000	14,000	8,174
800710-53580	PARTS	6,000	6,000	6,000	0
800710-53585	VEHICLE MAINTENANCE	4,000	4,000	4,000	1,615
800710-53590	REPAIR & MAINTENANCE SUPPLIES	35,000	35,000	35,000	27,074
800710-53750	SMALL EQUIPMENT	0	0	0	918
Total Supplies & Materials		<u>85,000</u>	<u>80,000</u>	<u>80,000</u>	<u>51,792</u>
800710-54000	PROFESSIONAL SERVICES	165,000	150,000	150,000	131,853
800710-54030	TRAINING & EDUCATION	22,000	17,500	17,500	0
800710-54180	ADVERTISING	4,000	4,000	4,000	4,775
800710-54200	PRINTING	2,000	2,000	2,000	202

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
800710-54220	DUES AND PUBLICATIONS	4,500	4,500	4,500	4,407
800710-54255	ATTORNEYS FEES	60,000	20,000	20,000	45,716
800710-54300	LIABILITY & CASUALTY INSURANCE	79,411	66,250	66,250	67,934
800710-54340	CONTRACT SERVICES	6,000	8,000	8,000	7,440
800710-54490	139 COMPLIANCE EXPENSE	0	50,000	50,000	0
800710-54520	TELEPHONE	12,000	12,000	12,000	72,449
800710-54540	UTILITIES	80,000	80,000	80,000	75,641
800710-54550	REPAIRS & MAINTENANCE	100,000	101,501	100,000	98,255
800710-54552	HANGAR REPAIRS	130,000	30,000	30,000	17,090
800710-54555	CASUALTY LOSS REPAIRS	10,000	75,518	10,000	18,537
800710-54580	AIRPORT EQUIPMENT MAINTENANCE	63,000	50,000	50,000	12,897
800710-54600	EQUIPMENT RENTAL	10,000	3,000	3,000	2,733
800710-54930	PROPERTY TAXES	0	16,000	16,000	18,229
800710-54960	UNCOLLECTIBLE RECEIVABLES	0	0	0	29,329
Total Other Charges & Services		<u>747,911</u>	<u>690,269</u>	<u>623,250</u>	<u>607,485</u>
800710-55100	IMPROVEMENTS	50,000	20,000	20,000	12,878
800710-55200	EQUIPMENT	40,000	50,000	50,000	14,900
800710-55570	RAMP GRANT EXPENDITURES	100,000	100,000	100,000	103,180
Total Capital Outlay		<u>190,000</u>	<u>170,000</u>	<u>170,000</u>	<u>130,958</u>
Total Airport Operations		<u>1,243,657</u>	<u>1,215,275</u>	<u>1,148,256</u>	<u>796,193</u>
800707-54000	RMA PROFESSIONAL SERVICES	30,000	30,000	30,000	10,968
800707-54030	RMA TRAINING & EDUCATION	9,000	9,000	9,000	149
800707-54040	RMA BUSINESS DEVELOPMENT	15,000	15,000	15,000	0
Total Regional Mobility Authority Expenses		<u>54,000</u>	<u>54,000</u>	<u>54,000</u>	<u>11,116</u>
Excess (Deficiency) of Revenues over Expenditures		33,618	226,599	228,100	589,970
Beginning Fund Balance		<u>868,295</u>	<u>641,696</u>	<u>641,696</u>	<u>51,726</u>
Ending Fund Balance		<u>901,913</u>	<u>868,295</u>	<u>869,796</u>	<u>641,696</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**  
**2022 Adopted Budget**

Account Number	Account Name	2022 Adopted Budget	2021 Revised Budget	2021 Original Budget	2020 Actual
925-49000	INVESTMENT EARNINGS	500	500	500	881
	Total Investment Earnings	500	500	500	881
	Total Revenues	500	500	500	881
	Excess (Deficiency) of Revenues over Expenditures	500	500	500	881
	Beginning Fund Balance	73,110	72,610	72,610	71,729
	Ending Fund Balance	73,610	73,110	73,110	72,610