

**ADOPTED BUDGET  
OF  
GRAYSON COUNTY  
FOR THE FISCAL YEAR  
OCTOBER 1, 2013 - SEPTEMBER 30, 2014**

<b>DRUE BYNUM</b>	<b>COUNTY JUDGE</b>
<b>JEFF WHITMIRE</b>	<b>COMMISSIONER</b>
<b>DAVID WHITLOCK</b>	<b>COMMISSIONER</b>
<b>PHYLLIS JAMES</b>	<b>COMMISSIONER</b>
<b>BART LAWRENCE</b>	<b>COMMISSIONER</b>

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## **About County Government, the County Budget, and the Property Tax**

### **What is County Government?**

In the State of Texas, county government is a unit of state government often referred to as “an arm of the state.” However, county government also acts as a unit of local government. Consequently, county governments in Texas perform two basic functions:

1. Carry out administrative and judicial responsibilities for the State of Texas.
2. Carry out local government responsibilities for county residents.

County governments can only take those actions specifically authorized by state law. Equally important, Texas counties must do those actions required by state law. Unlike cities, counties have no general ordinance-making authority.

- Set budget and appropriate tax rate to fund local government.
- Conduct elections.
- Process and maintain voter registration.
- Maintain and construct county roads and bridges.
- Provide for public safety.
- Maintain and operate the court and jail system including provision for indigent legal defense.
- Provide medical care for indigent county citizens.
- Facilitate the issuance and recording of public documents.
- Process motor vehicle registration and title transfers.
- Collect and remit state motor vehicle taxes.

As part of their commitment to the local community, Texas county governments traditionally seek to provide more than mandatory services. County governments also provide funding for authorized discretionary or optional services, such as parks, community centers, libraries, senior centers, emergency medical and family services, and county fairs. Funds also may be used to support tax incremental reinvestment zones, certain non-profits, and other special programs that enhance the quality of individual lives and the community as a whole.

## **Who is in Charge of County Government?**

County government is governed by the county commissioners court, comprised of one county judge and four county commissioners. A major responsibility of the commissioners court relates to setting the county budget. In counties with a population under 225,000, the judge serves as budget officer of the commissioners court. During budget development, the judge and the commissioners consider the funding necessary for county offices to carry out their mandatory duties. The commissioners court must fund these responsibilities first before deciding which discretionary services to provide.

## **Who Pays for County Government?**

The taxpayer funds the majority of county government via the property tax, or ad valorem tax, which is the largest revenue source for Texas counties. About half of Texas' 254 counties also receive funding from a local county sales tax, which when adopted allowed them to lower their property tax rate. *(Note: Grayson County does not collect a local sales tax.)*

According to the Texas Constitution, the county cannot levy a tax rate in excess of \$.80 per \$100 of property value for the county's general fund, permanent improvement fund, road and bridge fund and jury fund. On top of the \$.80, the county is authorized to levy a \$.15 road and bridge tax and a \$.30 farm-to-market road/flood control tax; however, these taxes are subject to voter approval. In addition, counties on the Gulf of Mexico can levy a special tax for construction of sea walls, breakwaters, or sanitary purposes, not to exceed \$.50 per \$100 valuation. Counties are also authorized by several statutes to levy certain special purpose taxes. However, these taxes when combined with the general fund tax may not total more than \$.80 per \$100 assessed valuation. Property tax rates across the state are as varied as the counties themselves, with some counties hovering in the 20- to 30-cent range and others approaching or even reaching the maximum 80 cents. *(Note: Grayson County does not levy the road and bridge tax, the farm-to-market road/flood control tax, or any other special assessment taxes.)*

In addition to the property tax and county sales tax, counties rely on fines and fees; intergovernmental revenue such as federal and state grants, contractual money, and statutory money from the State of Texas; miscellaneous revenues or transfers; and interest. However, the property tax is the most significant funding source.

Sometimes, the State of Texas provides counties the necessary funds to administer state-mandated services. However, this is not always the case. When the State of Texas requires a service of a county but does not provide the necessary funding, this is called an "unfunded mandate," whereby the county is forced to produce the necessary funding on its own. This can present a challenge to counties when working on the county budget, and could impact the final property tax rate.

The property tax rate is determined after county properties are appraised.

## **Who Conducts Property Appraisals?**

Property appraisals are conducted by appraisal districts, which are charged with identifying and listing the value of all property in the county for taxation. The appraisal district is not part of the city, county or school district. Rather the appraisal district is an independent government. While state law created “centralized” appraisal districts, many counties retain the word “county” in their title creating the perception that appraisal districts are part of county government. Again, appraisal districts are not a part of county government.

After identifying, listing, and appraising all taxable property within the county, the appraisal district certifies the tax roll. When the roll is certified, it means the property value has been agreed to or has not been challenged by the property owner. The commissioners court is not involved in any portion of the appraisal process.

## **How Does the County Set the Tax Rate?**

The commissioners court approves the budget and sets the tax rate on the appraised properties to help fund the county budget and service any county debt.

Beginning in early August, taxing units take the first step toward adopting a tax rate by calculating and publishing the effective and rollback tax rates.

**Effective tax rate.** The effective tax rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the effective tax rate will go down and vice versa. The effective tax rate is a starting place. Commissioners courts review how much money they required the previous year and determine if they need more or less.

**Rollback tax rate.** The rollback rate is a calculated maximum rate allowed by law without voter approval. The rollback rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations, plus an extra 8 percent increase for those operations, in addition to sufficient funds to pay debts in the coming year. If a unit adopts a tax rate higher than the rollback rate, voters in the unit can circulate a petition calling for an election to limit the size of the tax increase.

**Actual tax rate.** Commissioners courts set the tax rate based on how much money they will need to fund the county budget and service any county debt. In some cases, this may be the calculated effective tax rate or the rollback rate, but not necessarily so.

A concept called “truth in taxation” requires the taxing entity to post Adopted tax rates and conduct hearings if the Adopted rate brings in any additional revenue to the entity.

**This process is admittedly confusing and has created some common misperceptions:**

**Incorrect:** The county conducts appraisals.

**Correct:** Central appraisal districts, which are not part of county government, conduct appraisals.

**Incorrect:** Taxpayers should contact the commissioners court if they have problems with their appraisal values.

**Correct:** Taxpayers should contact their central appraisal district.

**Incorrect:** If the appraised value of my property goes down, then my taxes will automatically go down.

**Correct:** If the county adopts the calculated effective tax rate, then the tax rate will be adjusted to bring in the same amount of money for the coming year that was on the tax roll in the last year. In this case, even though the appraised value went down, taxes would go up in order to bring in the same amount of revenue as the previous year.

**Incorrect:** An increase in appraisal values is an automatic windfall for counties and other taxing jurisdictions.

**Correct:** An increase in value is offset by an automatic lowering of the tax rate that the county must begin with, which is the effective tax rate.

**Incorrect:** Counties can raise taxes as high as they want.

**Correct:** The amount of taxes needed depends on how much the county needs to fund the county budget and service any county debt. If appraised values go down but budget needs go up, the tax rate will be adjusted to reflect this need. If a county adopts a tax rate higher than the rollback rate, voters can circulate a petition calling for an election to limit the size of the tax increase.

*Published in Texas County Progress magazine, June, 2013, (Christi Stark)*

## BUDGET CERTIFICATION

Budget of Grayson County, Texas. Budget year from October 1, 2013 to September 30, 2014.

THE STATE OF TEXAS } Sherman, Texas

COUNTY OF GRAYSON } September 10, 2013

We, Drue Bynum, County Judge; Wilma Bush, County Clerk; and Richey Rivers, 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 10th day of September, 2013, as the same appears on file in the office of the County Clerk of said county.

\_\_\_\_\_  
Drue Bynum, County Judge

\_\_\_\_\_  
Wilma Bush, County Clerk

\_\_\_\_\_  
J. Richey Rivers, 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: \$ 6,015,810,670  
 Frozen Value Exemptions: \$ 776,636,528

The above assessed valuation in Grayson County for 2014 is based on 100% of the true or market value property assessed on January 1, 2013.

This budget will raise more revenue from property taxes than last year's budget by an amount of \$797,915 which is a 2.48% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$519,144.

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$32,940,824. Of this amount, it is estimated that 96.5%, or \$31,787,895 will be collected within the current tax year, and that approximately \$1,152,929 of said taxes will probably be delinquent on October 1, 2014.

The property tax rates for the 2013 and 2014 fiscal years are as follows:

	2013 Fiscal Year	2014 Fiscal Year
Adopted Tax Rate	0.490900	0.490900
Effective Tax Rate	0.481951	0.480518
Effective Maintenance and Operations Tax Rate	0.482568	0.485458
Rollback Tax Rate	0.521173	0.524294
Debt Tax Rate	0.000000	0.000000

The total outstanding indebtedness of Grayson County, on October 1, 2012 was \$57,375,000. It is estimated that on October 1, 2013 (the beginning of the year covered by this Budget), said bonded indebtedness will be \$53,890,000, and that during the year covered by this Budget there will be paid:

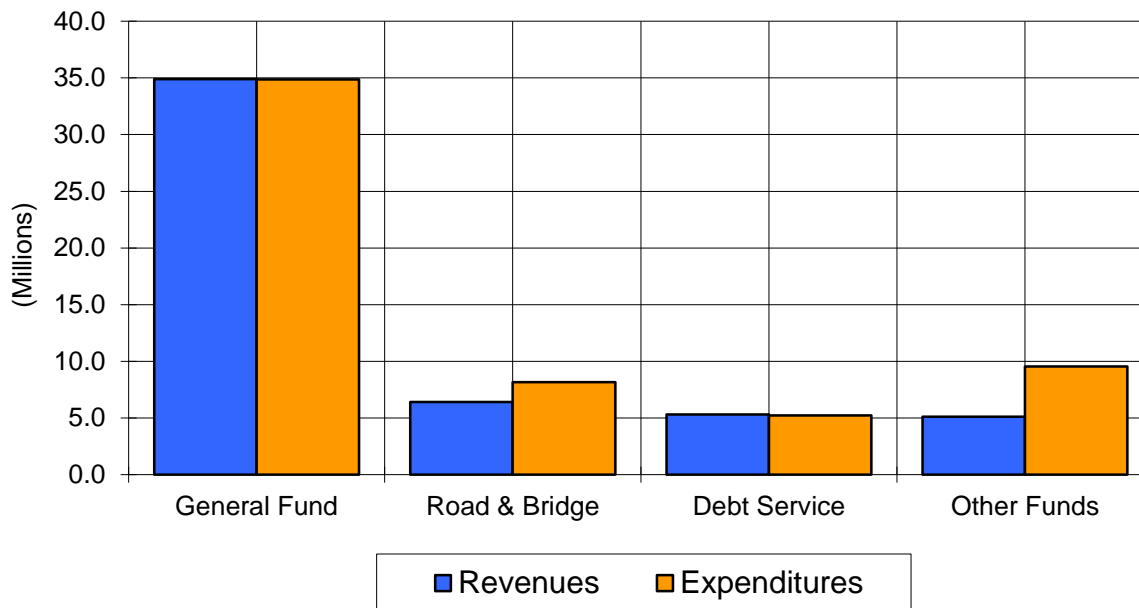
On Principal:   \$3,215,000                      On Interest:   \$2,010,932

The following members of the Commissioners Court voted in favor of adopting the 2014 budget: Drue Bynum, Jeff Whitmire, David Whitlock, Phyllis James, and Bart Lawrence.

**Budgeted Funds**  
**Summary of Revenues and Expenditures**  
**2013-2014**

	<u>General Fund</u>	<u>Road &amp; Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
<b>Revenues</b>					
Taxes	\$ 29,812,895	\$ 2,876,000	\$ 8,000	\$ 102,000	\$ 32,798,895
Other	4,808,678	3,543,000	5,282,625	4,017,406	17,651,709
Transfers In	262,695	0	0	984,192	1,246,887
Total	<u>34,884,268</u>	<u>6,419,000</u>	<u>5,290,625</u>	<u>5,103,598</u>	<u>51,697,491</u>
<b>Expenditures</b>					
Personnel	22,353,702	3,676,968	0	1,957,725	27,988,395
Supplies	2,076,678	3,349,000	0	1,028,800	6,454,478
Other Services	9,308,623	101,000	0	2,099,955	11,509,578
Capital Outlay	729,927	435,000	0	3,885,000	5,049,927
Debt Service	0	0	5,228,932	0	5,228,932
Transfers Out	401,045	600,000	0	577,695	1,578,740
Total	<u>34,869,975</u>	<u>8,161,968</u>	<u>5,228,932</u>	<u>9,549,175</u>	<u>57,810,050</u>
Excess Revenues Over (Under Expenditures)	14,293	(1,742,968)	61,693	(4,445,577)	(6,112,559)
Fund Balance, 10/1/13	<u>9,288,136</u>	<u>2,739,947</u>	<u>5,474</u>	<u>11,681,701</u>	<u>23,715,258</u>
Fund Balance, 9/30/14	<u>\$ 9,302,429</u>	<u>\$ 996,979</u>	<u>\$ 67,167</u>	<u>\$ 7,236,124</u>	<u>\$ 17,602,699</u>

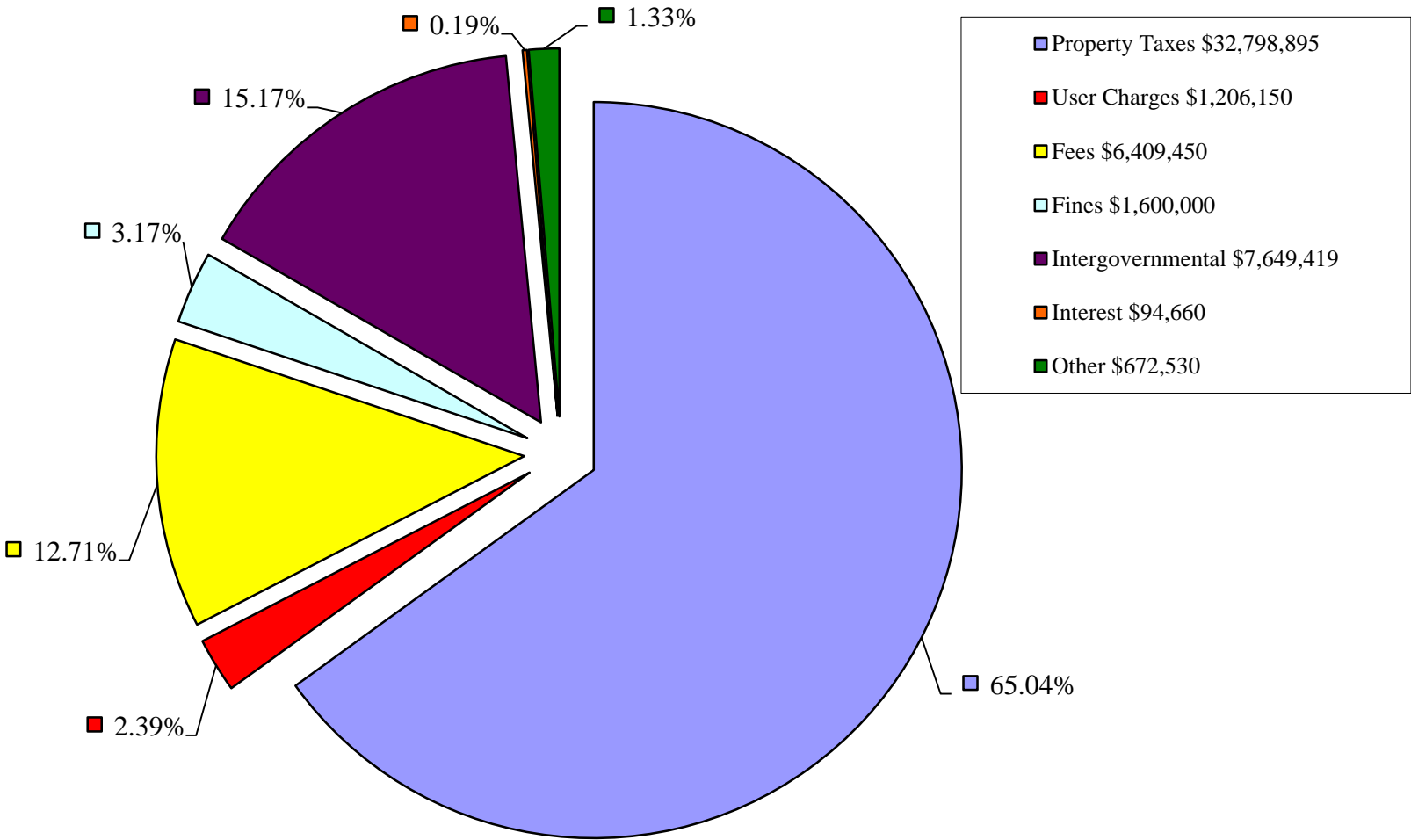
## FY 2013-2014 Revenues & Expenses - All Funds



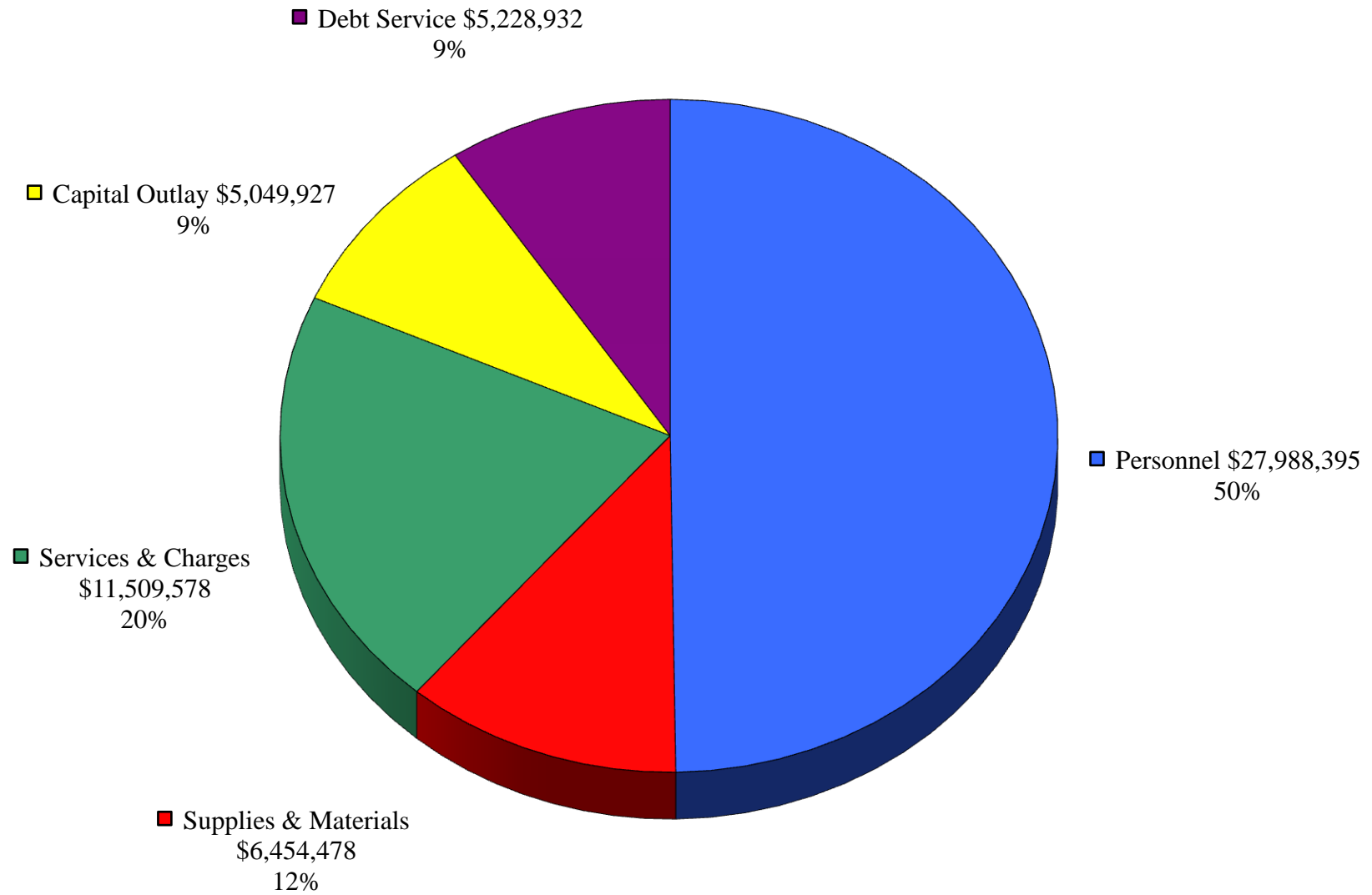
"Other Funds" includes all those funds over which the Commissioners Court or other elected official have direct control or responsibility. Excluded are programs that are fully supported by state or federal grant funds.



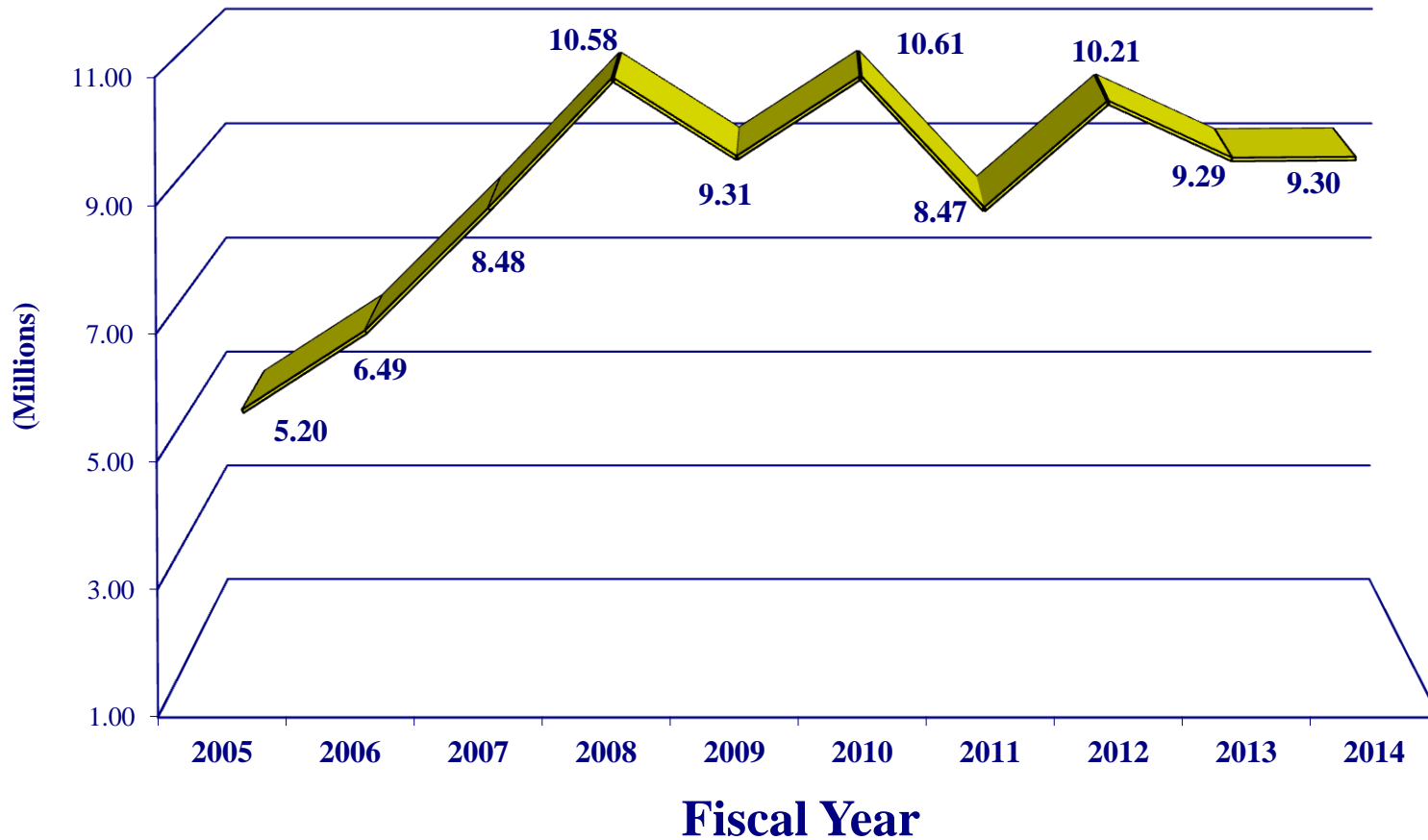
# Revenue Sources - Budgeted Funds Fiscal Year 2013-2014



## Expenditures - Budgeted Funds Fiscal Year 2013-2014



## Fund Balance - General Fund 10 Year History



Drawdowns of fund balance have been budgeted for specific, one-time capital projects, as follows:  
 2009: Airport utility relocation (\$850,000); Upgrade to County criminal justice computer system (\$800,000)  
 2011: A portion of the cost of the jail addition (\$4,000,000). Project completed in 2012.  
 2013: A portion of Airport hangar construction (\$500,000); Water and Sewer improvement on the west side of the Airport (\$800,000)

**STATEMENT OF INDEBTEDNESS**  
**COUNTY BONDS**  
As of October 1, 2013

Debt Service Requirements

Pass-Through Toll Revenue and Limited Tax Bonds, Series 2007

<u>Fiscal Year</u>		<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2013	4.000%	3,090,000	2,075,408	5,165,408
2014	4.000%	3,215,000	2,010,931	5,225,931
2015	4.000%	3,345,000	1,879,731	5,224,731
2016	4.000%	3,480,000	1,743,231	5,223,231
2017	4.000%	3,585,000	1,644,503	5,229,503
2018	4.000%	3,760,000	1,558,975	5,318,975
2019	5.000%	3,875,000	1,444,450	5,319,450
2020	5.000%	4,015,000	1,306,025	5,321,025
2021	5.000%	4,195,000	1,120,850	5,315,850
2022	4.250%	4,415,000	905,600	5,320,600
2023	4.250%	4,690,000	689,700	5,379,700
2024	4.300%	4,905,000	473,813	5,378,813
2025	4.375%	5,115,000	261,150	5,376,150
2026	4.375%	5,295,000	79,425	5,374,425
		56,980,000	17,193,792	74,173,792

\*\* 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.

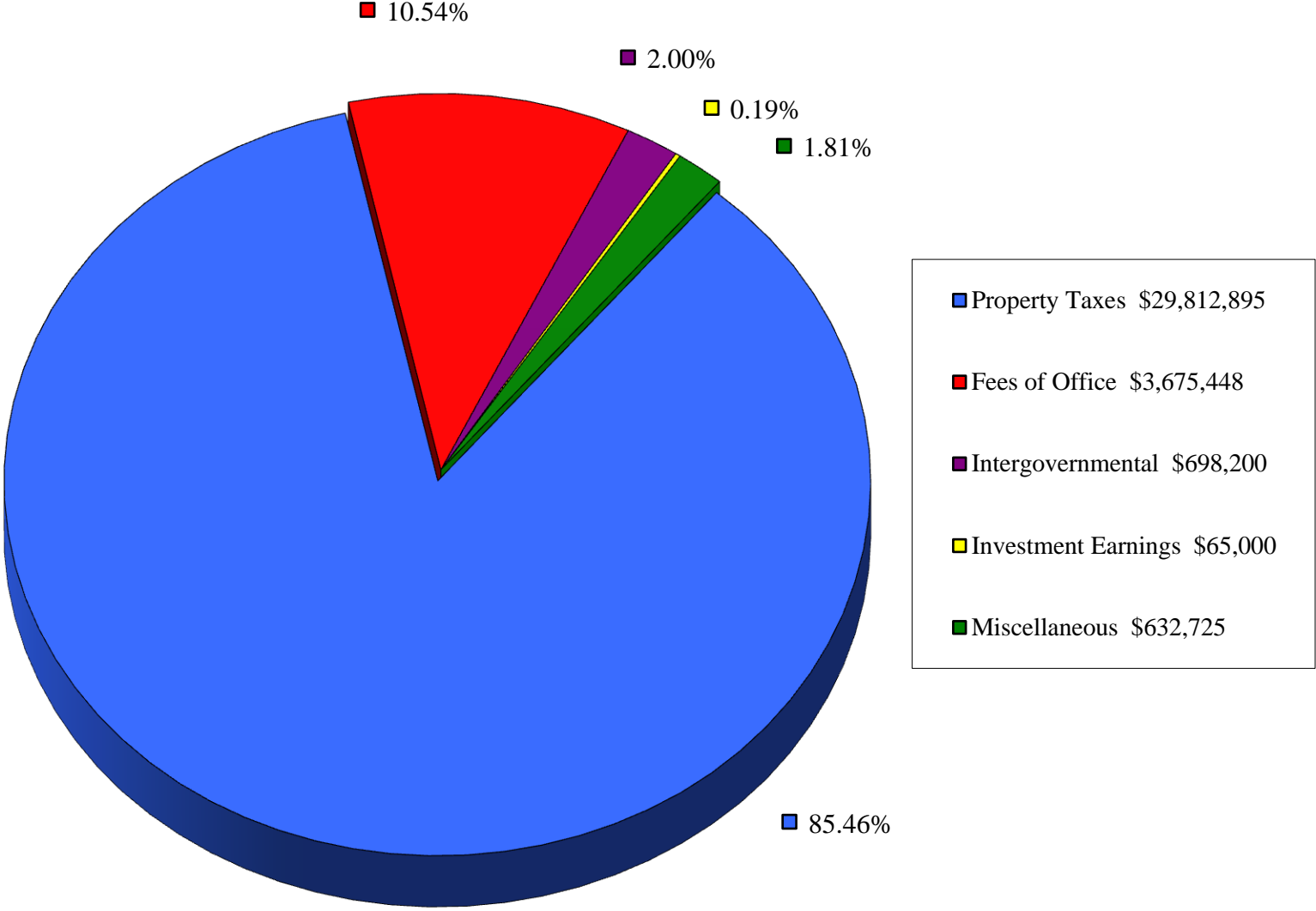
## **General Fund**

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.

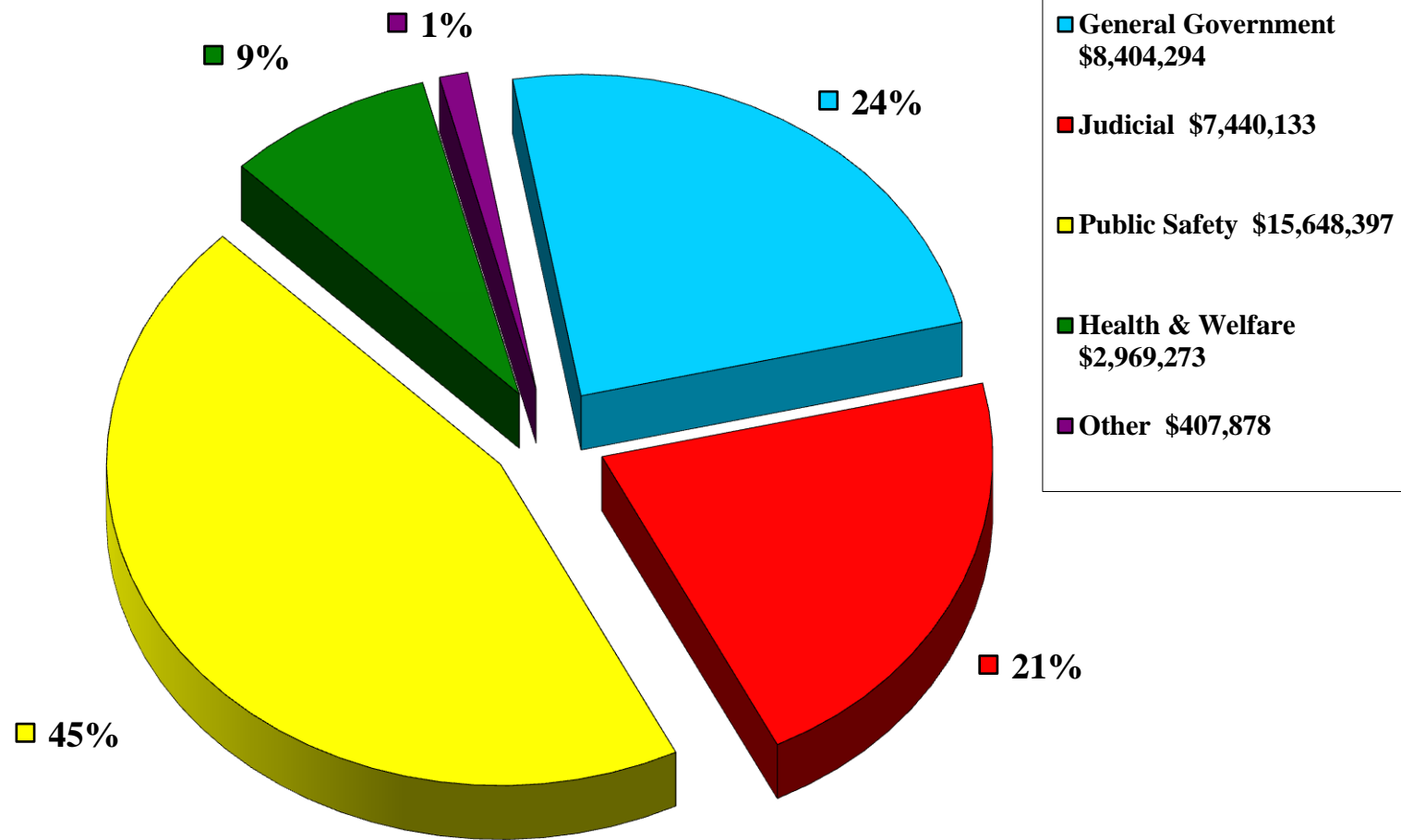
**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2014 Adopted Budget**

Account Number	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
<b>Revenues</b>				
<b>Taxes</b>				
Current	\$ 28,887,895	\$ 28,200,000	\$ 28,117,907	\$ 27,399,810
Delinquent	500,000	500,000	500,000	532,313
Penalties & Interest	425,000	425,000	425,000	419,196
Total Taxes	<u>29,812,895</u>	<u>29,125,000</u>	<u>29,042,907</u>	<u>28,351,319</u>
Licenses and Permits	196,748	181,748	172,748	186,453
Intergovernmental	698,200	686,900	682,000	1,160,435
Fees of Office	3,478,700	3,571,200	3,250,900	3,222,781
Investment Earnings	65,000	65,000	45,000	42,420
Miscellaneous	632,725	444,900	314,500	377,335
Total Revenues	<u>34,884,268</u>	<u>34,074,748</u>	<u>33,508,055</u>	<u>33,340,743</u>
<b>Expenditures</b>				
Personnel	22,353,702	21,399,470	21,435,143	19,788,995
Supplies & Materials	2,076,678	2,030,862	1,943,497	1,908,056
Other Charges & Services	9,308,623	7,321,403	7,274,036	6,995,616
Capital Outlay	729,927	308,326	208,945	597,811
Transfers	401,045	3,935,330	4,085,330	2,315,347
Total Expenditures	<u>34,869,975</u>	<u>34,995,391</u>	<u>34,946,951</u>	<u>31,605,825</u>
Excess of Revenues over Expenditures	14,293	(920,643)	(1,438,896)	1,734,918
Fund Balance, October 1	<u>9,288,136</u>	<u>10,208,779</u>	<u>10,208,779</u>	<u>8,473,861</u>
Fund Balance, September 30	<u>\$ 9,302,429</u>	<u>\$ 9,288,136</u>	<u>\$ 8,769,883</u>	<u>\$ 10,208,779</u>

# General Fund Revenue Sources - FY2014

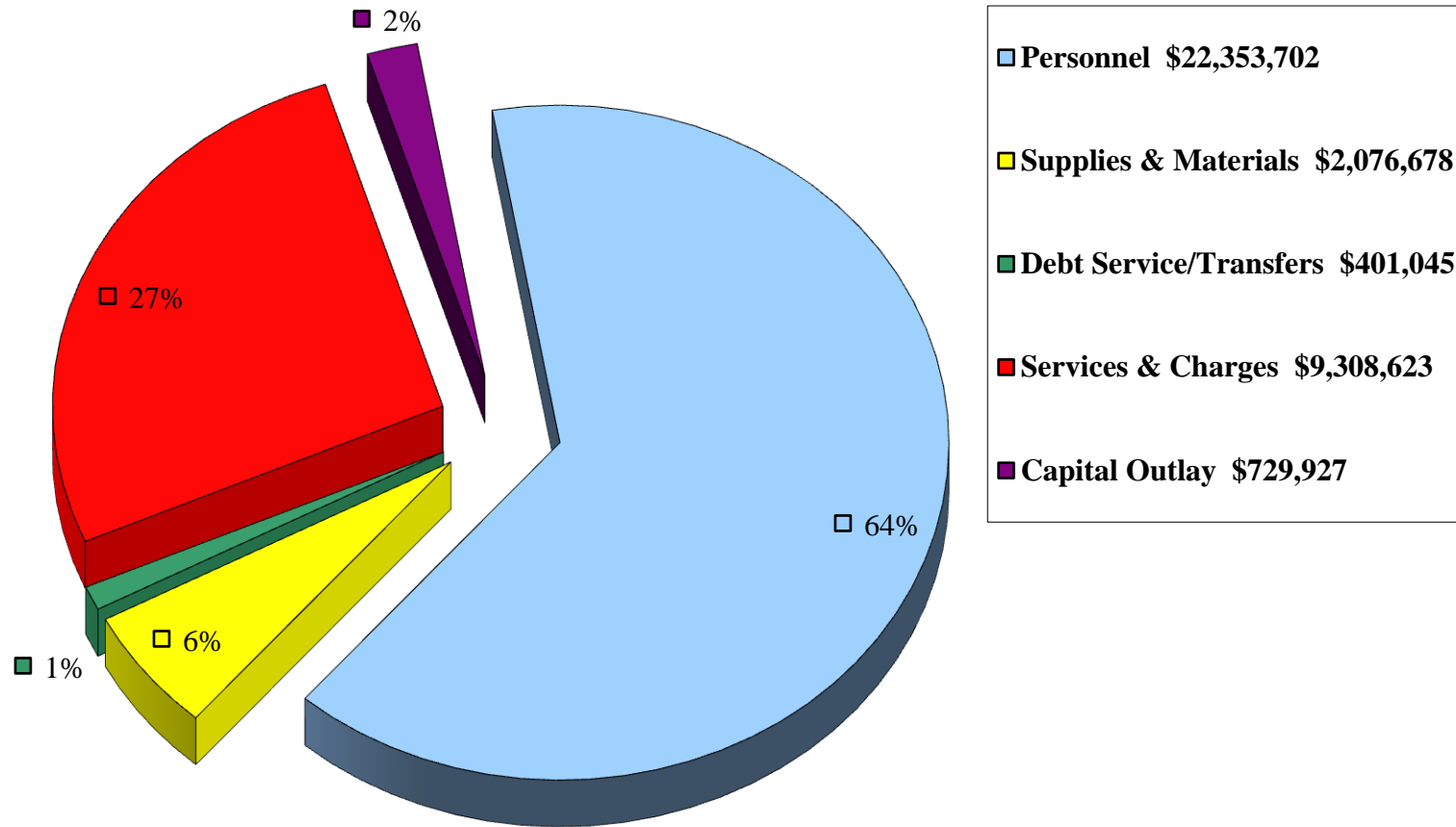


# General Fund Expenditure Budget - FY2014 By Function





# General Fund Expenditure Budget - FY2014 By Cost Category



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.000.40000	CURRENT TAX COLLECTIONS	28,887,895	28,200,000	28,117,907	27,399,810
010.000.40100	DELINQUENT TAXES	500,000	500,000	500,000	532,313
010.000.40200	PENALTY & INTEREST	425,000	425,000	425,000	419,196
	Total Property Taxes	<u>29,812,895</u>	<u>29,125,000</u>	<u>29,042,907</u>	<u>28,351,319</u>
010.000.40300	CHAPTER 19 VOTER FUNDS	15,248	15,248	15,248	11,677
010.000.41000	ALCOHOLIC BEVERAGES	15,000	15,000	20,000	26,601
010.000.41100	SEPTIC TANK FEES	55,000	55,000	55,000	54,500
010.000.41150	SEPTIC MAINTENANCE ADMIN FEE	75,000	60,000	45,000	55,820
010.000.41200	MARRIAGE LICENSES	25,000	25,000	25,000	25,205
010.000.41300	ROAD INSPECTION FEE	2,500	2,500	2,500	6,400
010.000.41400	SUBDIVISION REVIEW FEES	9,000	9,000	10,000	6,250
	Total Licenses & Permits	<u>196,748</u>	<u>181,748</u>	<u>172,748</u>	<u>186,453</u>
010.000.42010	PAYMENT IN LIEU OF TAXES	150,000	150,000	150,000	149,017
010.000.42050	INTERGOVERNMENTAL-JUDGES SAL.	15,000	15,000	15,000	17,303
010.000.42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	150,000	150,000	150,000
010.000.42150	INMATE HOUSING	45,000	45,000	40,000	53,136
010.000.42190	PRISONER TRANSPORT REVENUE	28,000	28,000	25,000	29,757
010.000.42200	FEDERAL INMATE	0	0	0	391,280
010.000.42220	TEXAS DEPARTMENT OF HEALTH	70,000	70,000	70,000	60,772
010.000.42250	RENTAL OF COURTHOUSE BUILDING	3,600	5,400	5,400	2,250
010.000.42270	SCAAP PROGRAM REIMBURSEMENT	32,000	31,900	30,000	29,116
010.000.42305	9-1-1 REIMBURSEMENTS - CITY	0	0	0	20,120
010.000.42325	EMERGENCY MANAGEMENT	54,000	54,000	54,000	46,785
010.000.42400	COUNTY ATTORNEY LONGEVITY	18,000	18,000	18,000	21,940
010.000.42450	INDIGENT DEFENSE GRANT SB7	60,000	60,000	60,000	66,955
010.000.42500	DATA PROCESSING CONTRACTS	8,400	8,400	8,400	8,461
010.000.42510	DATA ACCESS CHARGES	1,200	1,200	1,200	1,200
010.000.42650	ENERGY MANAGEMENT PROGRAMS	0	0	0	374
010.000.42670	TEXAS DEPARTMENT OF PUBLIC SAFETY	0	0	0	44,441
010.000.42700	JURY SERVICE REIMBURSEMENTS	40,000	40,000	40,000	53,200
010.000.42750	TITLE IV-E LEGAL SERVICES TDFP	0	10,000	10,000	10,263
010.000.43700	INTERGOVERNMENTAL MISC REVENUE	5,000	0	5,000	4,065
	Total Intergovernmental	<u>698,200</u>	<u>686,900</u>	<u>682,000</u>	<u>1,160,435</u>

**GRAYSON COUNTY, TEXAS  
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Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.000.44180	MEDICAL REIMBURSEMENTS	15,000	15,000	17,500	17,476
Total User Fees		15,000	15,000	17,500	17,476
010.000.45000	COUNTY JUDGE PROBATE	3,000	3,000	2,500	2,858
010.000.45100	COUNTY SHERIFF PROBATE	24,000	24,000	18,000	19,200
010.000.45110	COUNTY SHERIFF CIVIL	83,000	83,000	90,000	100,232
010.000.45120	COUNTY SHERIFF CRIMINAL	60,000	60,000	55,000	61,398
010.000.45130	COUNTY SHERIFF WORK RELEASE	12,000	12,000	12,000	10,172
010.000.45135	COUNTY SHERIFF TRANSPORT FEES	0	0	0	2,100
010.000.45140	CASH BOND HANDLING FEE	0	1,500	0	4,401
010.000.45150	SOCIAL SECURITY S.O. INCENTIVE	28,000	28,000	25,000	27,600
010.000.45200	COUNTY ATTORNEY CRIMINAL	45,000	45,000	40,000	45,801
010.000.45210	BOND FORFEITURES	25,000	115,000	25,000	3,439
010.000.45230	DISTRICT ATTORNEY ADMIN FEE	1,300	1,300	1,300	1,260
010.000.45305	COUNTY CLERK PROBATE	21,000	21,000	18,000	19,896
010.000.45310	COUNTY CLERK MENTAL HRG. FEES	60,000	60,000	100,000	56,236
010.000.45315	COUNTY CLERK CIVIL	20,000	20,000	25,000	22,129
010.000.45320	COUNTY CLERK CRIMINAL	90,000	90,000	82,000	85,461
010.000.45330	COUNTY CLERK RECORDING	500,000	500,000	440,000	442,190
010.000.45340	COUNTY CLERK CERTIFIED COPIES	250,000	250,000	270,000	270,110
010.000.45345	INDIGENT ATTORNEY FEE	90,000	90,000	100,000	83,440
010.000.45350	COUNTY CLERK JURY	500	500	500	271
010.000.45355	COUNTY CLERK ADMIN FEE	19,000	19,000	16,500	17,105
010.000.45360	COUNTY CLERK MISCELLANEOUS	4,000	4,000	7,000	4,706
010.000.45365	COUNTY CLERK ATTORNEY FEE	12,000	12,000	20,000	11,248
010.000.45375	COUNTY COURT JUDICIAL SUPPORT	1,100	1,100	750	1,025
010.000.45500	TAX ASSESSOR FEES	165,500	165,500	164,000	164,428
010.000.45510	TAX ASSESSOR TAX CERTIFICATES	42,000	42,000	40,000	40,580
010.000.45530	TAX ASSESSOR VEHICLE REG.	950,000	950,000	800,000	832,114
010.000.45550	TAX ASSESSOR CERT. OF TITLE	150,000	150,000	150,000	158,390
010.000.45560	TAX ASSESSOR SALE OF VTR LISTS	1,500	1,500	1,500	1,310
010.000.45570	TAX ASSESSOR MISCELLANEOUS	0	0	0	(384)
010.000.45580	TAX ASSESSOR BOAT REGISTRATION	34,000	34,000	40,000	37,435
010.000.45620	DISTRICT CLERK FILING	235,000	235,000	225,000	222,282
010.000.45625	DISTRICT CLERK CERT. COPIES	30,000	30,000	26,000	23,455

**GRAYSON COUNTY, TEXAS  
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Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.000.45640	DISTRICT CLERK JURY FEES	4,000	4,000	3,500	3,769
010.000.45650	DISTRICT CLERK \$2 ADMIN FEE	17,000	17,000	15,000	15,672
010.000.45655	DISTRICT CT JUDICIAL SUPPORT	500	500	450	489
010.000.45660	DISTRICT CLERK MISCELLANEOUS	2,400	2,400	3,000	3,360
010.000.45665	DISTRICT CLERK PASSPORT FEES	37,500	37,500	25,000	24,675
010.000.45666	DISTRICT CLERK PASSPORT PHOTOS	11,000	11,000	7,000	6,800
010.000.46005	JUSTICE OF THE PEACE CIVIL FEE	40,000	40,000	40,000	43,205
010.000.46010	JUSTICE OF THE PEACE ADMIN.	38,000	38,000	45,000	41,290
010.000.46015	JUST. OF THE PEACE ARREST FEES	20,000	20,000	20,000	19,910
010.000.46025	JUST. OF THE PEACE JURY FEES	400	400	400	345
010.000.46035	JUSTICE OF THE PEACE \$2 ADMIN	12,000	12,000	15,000	12,644
010.000.46060	JUSTICE CT JUDICIAL SUPPORT	4,000	4,000	4,000	3,439
010.000.46200	CONSTABLE FEES	165,000	165,000	165,000	170,244
010.000.46900	COUNTY TREASURER FEES	80,000	80,000	80,000	77,288
010.000.46950	FISCAL SERVICE FEES	75,000	76,000	15,000	10,287
Total Fees of Office		<u>3,463,700</u>	<u>3,556,200</u>	<u>3,233,400</u>	<u>3,205,305</u>
010.000.49000	INVESTMENT EARNINGS	65,000	65,000	45,000	42,420
Total Investment Earnings		<u>65,000</u>	<u>65,000</u>	<u>45,000</u>	<u>42,420</u>
010.000.49500	SALE OF FIXED ASSETS	10,000	10,000	10,000	766
010.000.49510	MISCELLANEOUS SALES	100	100	500	0
010.000.49520	ELECTION REIMBURSEMENTS	49,930	47,300	0	36,192
010.000.49550	BINGO	26,000	26,000	26,000	26,278
010.000.49700	RETURN CHECK FEES	4,000	4,000	6,000	4,496
010.000.49750	MIXED DRINK TAX	160,000	160,000	160,000	160,533
010.000.49760	JAIL PHONE COMMISSION	100,000	140,000	100,000	92,168
010.000.49900	INSURANCE PROCEEDS	0	9,000	0	9,330
010.000.49910	UNCLAIMED PROPERTY PROCEEDS	0	8,500	0	25,904
010.000.49950	MISCELLANEOUS REVENUE	20,000	40,000	12,000	11,708
010.000.49955	CASH OVER/SHORT	0	0	0	9,960
Total Miscellaneous Revenue		<u>370,030</u>	<u>444,900</u>	<u>314,500</u>	<u>377,335</u>
010.000.49960	TRANSFER IN/CASH MATCH	262,695	0	0	0
Total Other Financing Sources		<u>262,695</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenues		<u><u>34,884,268</u></u>	<u><u>34,074,748</u></u>	<u><u>33,508,055</u></u>	<u><u>33,340,743</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 400: COUNTY JUDGE

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.400.51010	ELECTED OFFICIAL SALARIES	102,030	100,271	100,271	97,689
010.400.51030	PERSONNEL SALARIES	40,952	40,149	40,149	38,980
010.400.52010	SOCIAL SECURITY TAXES	10,938	10,742	10,742	9,514
010.400.52020	GROUP HEALTH INSURANCE	19,376	18,484	18,484	17,144
010.400.52030	RETIREMENT	19,360	18,785	18,785	17,517
010.400.52040	UNEMPLOYMENT INSURANCE	184	375	189	136
010.400.52050	WORKERS COMPENSATION	547	577	577	480
Total Personnel		<u>193,387</u>	<u>189,383</u>	<u>189,197</u>	<u>181,460</u>
010.400.53100	OFFICE SUPPLIES	850	850	850	284
010.400.53200	POSTAGE	550	550	550	561
010.400.53300	OPERATING EXPENSES	3,500	4,200	3,500	3,613
Total Supplies & Materials		<u>4,900</u>	<u>5,600</u>	<u>4,900</u>	<u>4,458</u>
010.400.54030	TRAINING & EDUCATION	1,800	1,800	1,800	200
010.400.54080	LOCAL TRAVEL	1,750	1,750	1,750	1,144
010.400.54200	PRINTING	50	50	50	0
010.400.54255	PROBATE/GUARDIANSHIP ATTORNEYS	17,000	17,000	17,000	12,960
010.400.54490	MISCELLANEOUS	50	50	50	0
010.400.54520	TELEPHONE	1,500	1,500	1,500	1,876
Total Other Charges & Services		<u>22,150</u>	<u>22,150</u>	<u>22,150</u>	<u>16,180</u>
Total		<u><u>220,437</u></u>	<u><u>217,133</u></u>	<u><u>216,247</u></u>	<u><u>202,098</u></u>

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.401.51010	ELECTED OFFICIAL SALARIES	163,225	160,582	160,582	156,290
010.401.52010	SOCIAL SECURITY TAXES	12,486	12,284	12,284	11,520
010.401.52020	GROUP HEALTH INSURANCE	23,252	22,180	22,180	21,293
010.401.52030	RETIREMENT	22,100	21,481	21,481	20,023
010.401.52050	WORKERS COMPENSATION	637	673	673	827
	Total Personnel	<u>221,700</u>	<u>217,200</u>	<u>217,200</u>	<u>209,953</u>
010.401.53100	OFFICE SUPPLIES	500	700	300	148
010.401.53200	POSTAGE	100	100	100	4
010.401.53300	OPERATING EXPENSES	3,500	3,500	3,500	4,405
010.401.53590	REPAIRS & MAINTENANCE SUPPLIES	200	200	200	0
	Total Supplies & Materials	<u>4,300</u>	<u>4,500</u>	<u>4,100</u>	<u>4,557</u>
010.401.54000	PROFESSIONAL SERVICES	115,000	65,000	65,000	40,004
010.401.54030	TRAINING & EDUCATION	10,000	10,000	10,000	3,519
010.401.54070	LAKE RAY ROBERTS EXPENDITURES	300	300	300	0
010.401.54490	MISCELLANEOUS	10,500	10,500	10,500	8,224
010.401.54520	TELEPHONE	250	100	100	180
010.401.54970	CONTINGENCY	149,000	75,000	100,000	0
	Total Other Charges & Services	<u>285,050</u>	<u>160,900</u>	<u>185,900</u>	<u>51,927</u>
	Total	<u><u>511,050</u></u>	<u><u>382,600</u></u>	<u><u>407,200</u></u>	<u><u>266,437</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 403: COUNTY CLERK

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.403.51010	ELECTED OFFICIAL SALARIES	68,495	67,105	67,105	65,110
010.403.51030	PERSONNEL SALARIES	388,406	380,395	380,395	335,760
010.403.51080	PART-TIME	0	0	0	26,676
010.403.52010	SOCIAL SECURITY TAXES	34,951	34,234	34,234	31,498
010.403.52020	GROUP HEALTH INSURANCE	116,256	110,904	110,904	94,593
010.403.52030	RETIREMENT	61,866	59,866	59,866	54,793
010.403.52040	UNEMPLOYMENT INSURANCE	1,750	2,600	1,788	1,262
010.403.52050	WORKERS COMPENSATION	1,746	1,840	1,840	1,498
	Total Personnel	<u>673,470</u>	<u>656,944</u>	<u>656,132</u>	<u>611,190</u>
010.403.53100	OFFICE SUPPLIES	9,470	9,470	9,470	8,412
010.403.53200	POSTAGE	4,600	4,600	5,000	4,700
010.403.53300	OPERATING EXPENSES	4,000	5,600	5,600	3,958
010.403.53750	SMALL EQUIPMENT	900	900	900	1,851
	Total Supplies & Materials	<u>18,970</u>	<u>20,570</u>	<u>20,970</u>	<u>18,921</u>
010.403.54030	TRAINING & EDUCATION	4,400	4,400	4,400	4,909
010.403.54080	LOCAL TRAVEL	100	100	250	47
010.403.54200	PRINTING	10,000	5,500	10,800	5,538
010.403.54520	TELEPHONE	300	400	400	282
010.403.54550	REPAIRS & MAINTENANCE	1,000	1,500	1,500	854
010.403.54600	EQUIPMENT RENTAL	10,500	10,500	10,500	10,508
	Total Other Charges & Services	<u>26,300</u>	<u>22,400</u>	<u>27,850</u>	<u>22,138</u>
	Total	<u><u>718,740</u></u>	<u><u>699,914</u></u>	<u><u>704,952</u></u>	<u><u>652,249</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.405.51030	PERSONNEL SALARIES	340,712	318,958	273,958	265,987
010.405.52010	SOCIAL SECURITY TAXES	26,064	24,399	20,957	19,010
010.405.52020	GROUP HEALTH INSURANCE	67,816	64,452	55,452	53,229
010.405.52030	RETIREMENT	46,132	42,500	36,650	33,788
010.405.52040	UNEMPLOYMENT INSURANCE	1,532	2,200	1,287	918
010.405.52050	WORKERS COMPENSATION	1,304	1,577	1,127	923
Total Personnel		<u>483,560</u>	<u>454,086</u>	<u>389,431</u>	<u>373,855</u>
010.405.53100	OFFICE SUPPLIES	800	800	500	484
010.405.53200	POSTAGE	350	350	300	8
010.405.53300	OPERATING EXPENSES	14,200	14,200	14,200	10,383
010.405.53750	SMALL EQUIPMENT	158,600	149,440	109,440	104,111
Total Supplies & Materials		<u>173,950</u>	<u>164,790</u>	<u>124,440</u>	<u>114,986</u>
010.405.54020	COMPUTER SERVICES	421,600	439,000	469,330	437,725
010.405.54030	TRAINING & EDUCATION	23,000	16,000	20,000	19,189
010.405.54080	LOCAL TRAVEL	4,500	7,082	4,000	4,214
010.405.54520	TELEPHONE	14,250	12,200	12,200	11,050
010.405.54530	LEASED LINES	86,840	86,840	86,840	79,960
010.405.54550	REPAIRS & MAINTENANCE	1,000	2,000	2,000	1,140
Total Other Charges & Services		<u>551,190</u>	<u>563,122</u>	<u>594,370</u>	<u>553,278</u>
010.405.55200	EQUIPMENT	217,000	35,631	0	140,141
Total Capital Outlay		<u>217,000</u>	<u>35,631</u>	<u>0</u>	<u>140,141</u>
Total		<u><u>1,425,700</u></u>	<u><u>1,217,629</u></u>	<u><u>1,108,241</u></u>	<u><u>1,182,260</u></u>



**GRAYSON COUNTY, TEXAS  
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DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.406.51030	PERSONNEL SALARIES	116,188	113,621	113,621	110,212
010.406.52010	SOCIAL SECURITY TAXES	8,889	8,691	8,691	7,720
010.406.52020	GROUP HEALTH INSURANCE	24,220	23,105	23,105	22,180
010.406.52030	RETIREMENT	15,731	15,199	15,199	14,126
010.406.52040	UNEMPLOYMENT INSURANCE	523	534	534	384
010.406.52050	WORKERS COMPENSATION	445	468	468	387
Total Personnel		<u>165,996</u>	<u>161,618</u>	<u>161,618</u>	<u>155,009</u>
010.406.53100	OFFICE SUPPLIES	1,920	1,920	1,920	1,857
010.406.53200	POSTAGE	1,200	1,200	625	833
010.406.53300	OPERATING EXPENSES	500	650	650	478
010.406.53750	SMALL EQUIPMENT	250	290	290	108
Total Supplies & Materials		<u>3,870</u>	<u>4,060</u>	<u>3,485</u>	<u>3,276</u>
010.406.54030	TRAINING & EDUCATION	1,800	1,800	1,800	1,250
010.406.54180	ADVERTISING	4,500	3,900	6,000	6,042
010.406.54200	PRINTING	0	0	0	56
010.406.54520	TELEPHONE	250	250	250	248
Total Other Charges & Services		<u>6,550</u>	<u>5,950</u>	<u>8,050</u>	<u>7,596</u>
Total		<u><u>176,416</u></u>	<u><u>171,628</u></u>	<u><u>173,153</u></u>	<u><u>165,881</u></u>

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DEPT 407: NON-DEPARTMENTAL

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.407.53100	OFFICE SUPPLIES	1,000	1,000	1,000	2,559
010.407.53200	POSTAGE	200	200	200	(1)
010.407.53300	OPERATING EXPENSES	200	200	200	15
	Total Supplies & Materials	<u>1,400</u>	<u>1,400</u>	<u>1,400</u>	<u>2,573</u>
010.407.54000	PROFESSIONAL SERVICES	45,000	40,000	40,000	47,985
010.407.54300	LIABILITY & CASUALTY INSURANCE	325,000	323,000	375,000	313,751
010.407.54310	BOND PREMIUMS	2,500	6,350	4,500	5,786
010.407.54330	APPRAISAL COSTS	650,000	650,000	650,000	630,940
010.407.54490	MISCELLANEOUS	6,000	6,000	6,000	3,771
010.407.54510	TELEPHONE LINES	30,000	30,000	30,000	25,375
010.407.54550	REPAIRS & MAINTENANCE	700	700	700	0
010.407.54600	EQUIPMENT RENTAL	16,000	16,000	16,000	13,809
010.407.54900	CREDIT CARD PROCESSING FEES	100	100	100	(141)
	Total Other Charges & Services	<u>1,075,300</u>	<u>1,072,150</u>	<u>1,122,300</u>	<u>1,041,276</u>
	Total	<u><u>1,076,700</u></u>	<u><u>1,073,550</u></u>	<u><u>1,123,700</u></u>	<u><u>1,043,849</u></u>

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DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.410.52020	GROUP HEALTH INSURANCE	0	0	0	(22,057)
010.410.52023	RETIREE INSURANCE	380,000	350,000	400,000	352,060
010.410.52025	EMPLOYEE ASSISTANCE	11,000	10,000	10,000	10,554
010.410.52035	WELLNESS PROGRAM EXPENSES	500	500	500	(250)
010.410.52040	UNEMPLOYMENT INSURANCE	10,000	0	10,000	0
010.410.52045	AIR AMBULANCE EXPENSE	7,000	12,000	7,000	(2,170)
010.410.52055	DENTAL BENEFITS	0	0	0	(433)
	Total Personnel	<u>408,500</u>	<u>372,500</u>	<u>427,500</u>	<u>337,704</u>
010.410.54035	OTHER TRAINING	2,220	2,220	2,220	0
	Total Other Charges & Services	<u>2,220</u>	<u>2,220</u>	<u>2,220</u>	<u>0</u>
	Total	<u><u>410,720</u></u>	<u><u>374,720</u></u>	<u><u>429,720</u></u>	<u><u>337,704</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.420.51030	PERSONNEL SALARIES	337,186	325,408	325,408	321,620
010.420.52010	SOCIAL SECURITY TAXES	25,795	24,893	24,893	22,442
010.420.52020	GROUP HEALTH INSURANCE	58,128	55,452	55,452	51,733
010.420.52030	RETIREMENT	45,654	43,532	43,532	41,220
010.420.52040	UNEMPLOYMENT INSURANCE	1,516	2,300	1,529	1,121
010.420.52050	WORKERS COMPENSATION	1,290	1,338	1,338	1,129
Total Personnel		<u>469,569</u>	<u>452,923</u>	<u>452,152</u>	<u>439,265</u>
010.420.53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,221
010.420.53200	POSTAGE	300	350	350	237
010.420.53300	OPERATING EXPENSES	1,950	3,000	3,000	1,896
Total Supplies & Materials		<u>3,250</u>	<u>4,350</u>	<u>4,350</u>	<u>3,354</u>
010.420.54030	TRAINING & EDUCATION	6,500	5,775	5,000	5,249
010.420.54080	LOCAL TRAVEL	100	100	100	0
010.420.54200	PRINTING	600	600	600	575
010.420.54520	TELEPHONE	250	250	250	232
010.420.54550	REPAIRS & MAINTENANCE	0	0	0	0
010.420.54600	EQUIPMENT RENTAL	0	625	1,100	1,065
Total Other Charges & Services		<u>7,450</u>	<u>7,350</u>	<u>7,050</u>	<u>7,121</u>
Total		<u><u>480,269</u></u>	<u><u>464,623</u></u>	<u><u>463,552</u></u>	<u><u>449,740</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 425: COUNTY TREASURER

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.425.51010	ELECTED OFFICIAL SALARIES	67,850	66,520	66,520	64,583
010.425.51030	PERSONNEL SALARIES	70,225	68,813	68,813	38,004
010.425.52010	SOCIAL SECURITY TAXES	10,563	10,353	10,353	7,545
010.425.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	17,744
010.425.52030	RETIREMENT	18,696	18,105	18,105	13,149
010.425.52040	UNEMPLOYMENT INSURANCE	317	500	324	132
010.425.52050	WORKERS COMPENSATION	529	556	556	361
Total Personnel		<u>197,244</u>	<u>192,573</u>	<u>192,397</u>	<u>141,518</u>
010.425.53100	OFFICE SUPPLIES	1,000	1,000	1,000	599
010.425.53200	POSTAGE	3,500	4,000	5,000	3,958
010.425.53300	OPERATING EXPENSES	3,000	2,500	4,000	4,336
010.425.53750	SMALL EQUIPMENT	0	1,850	3,000	2,862
Total Supplies & Materials		<u>7,500</u>	<u>9,350</u>	<u>13,000</u>	<u>11,755</u>
010.425.54030	TRAINING & EDUCATION	5,500	4,000	4,000	4,893
010.425.54080	LOCAL TRAVEL	500	500	500	634
010.425.54200	PRINTING	500	0	500	510
010.425.54520	TELEPHONE	300	300	300	229
010.425.54600	EQUIPMENT RENTAL	1,100	1,100	1,100	1,065
Total Other Charges & Services		<u>7,900</u>	<u>5,900</u>	<u>6,400</u>	<u>7,331</u>
Total		<u><u>212,644</u></u>	<u><u>207,823</u></u>	<u><u>211,797</u></u>	<u><u>160,604</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 430: PURCHASING AGENT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.430.51030	PERSONNEL SALARIES	145,260	142,309	142,309	137,960
010.430.52010	SOCIAL SECURITY TAXES	11,112	10,886	10,886	10,332
010.430.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	26,616
010.430.52030	RETIREMENT	19,669	19,037	19,037	17,673
010.430.52040	UNEMPLOYMENT INSURANCE	654	1,100	669	479
010.430.52050	WORKERS COMPENSATION	555	585	585	478
Total Personnel		<u>206,314</u>	<u>201,643</u>	<u>201,212</u>	<u>193,538</u>
010.430.53100	OFFICE SUPPLIES	550	550	550	487
010.430.53200	POSTAGE	300	300	300	214
010.430.53300	OPERATING EXPENSES	700	940	700	500
010.430.53750	SMALL EQUIPMENT	900	0	0	0
Total Supplies & Materials		<u>2,450</u>	<u>1,790</u>	<u>1,550</u>	<u>1,201</u>
010.430.54030	TRAINING & EDUCATION	3,000	3,450	3,000	450
010.430.54080	LOCAL TRAVEL	1,000	500	500	396
010.430.54180	ADVERTISING	2,000	2,000	2,000	2,524
010.430.54200	PRINTING	300	300	300	336
010.430.54490	MISCELLANEOUS	250	0	250	0
010.430.54520	TELEPHONE	575	575	575	471
010.430.54550	REPAIRS & MAINTENANCE	200	0	200	0
010.430.54600	EQUIPMENT RENTAL	1,700	1,700	1,700	1,475
Total Other Charges & Services		<u>9,025</u>	<u>8,525</u>	<u>8,525</u>	<u>5,652</u>
Total		<u><u>217,789</u></u>	<u><u>211,958</u></u>	<u><u>211,287</u></u>	<u><u>200,391</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 440: TAX COLLECTION

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.440.51010	ELECTED OFFICIAL SALARIES	67,850	67,683	67,683	69,086
010.440.51030	PERSONNEL SALARIES	425,936	494,787	494,787	477,909
010.440.51080	PART-TIME	21,515	21,088	21,088	19,839
010.440.52010	SOCIAL SECURITY TAXES	39,422	44,644	44,644	39,642
010.440.52020	GROUP HEALTH INSURANCE	111,412	124,767	124,767	119,748
010.440.52030	RETIREMENT	69,772	78,067	78,067	72,619
010.440.52040	UNEMPLOYMENT INSURANCE	2,016	3,700	2,424	1,731
010.440.52050	WORKERS COMPENSATION	1,971	2,399	2,399	1,969
Total Personnel		739,894	837,135	835,859	802,543
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010.440.53100	OFFICE SUPPLIES	5,500	5,000	5,000	3,885
010.440.53200	POSTAGE	64,000	64,000	64,000	73,680
010.440.53300	OPERATING EXPENSES	3,750	7,500	12,000	2,467
010.440.53750	SMALL EQUIPMENT	2,000	2,000	2,000	522
Total Supplies & Materials		75,250	78,500	83,000	80,554
010.440.54030	TRAINING & EDUCATION	5,500	7,000	4,000	3,818
010.440.54080	LOCAL TRAVEL	1,700	1,700	3,300	2,265
010.440.54200	PRINTING	30,000	14,500	30,000	15,431
010.440.54490	MISCELLANEOUS	700	1,200	1,200	1,031
010.440.54520	TELEPHONE	1,649	1,649	1,649	1,825
010.440.54550	REPAIRS & MAINTENANCE	450	400	400	0
010.440.54600	EQUIPMENT RENTAL	2,425	2,425	2,425	1,455
Total Other Charges & Services		42,424	28,874	42,974	25,825
010.440.55300	OFFICE FURNITURE	0	2,500	3,750	0
Total Capital Outlay		0	2,500	3,750	0
Total		857,568	947,009	965,583	908,922

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.445.51030	PERSONNEL SALARIES	390,658	351,074	351,074	338,144
010.445.51150	CONTRACT LABOR	3,000	3,000	3,000	3,250
010.445.52010	SOCIAL SECURITY TAXES	29,885	26,857	26,857	24,213
010.445.52020	GROUP HEALTH INSURANCE	101,724	87,799	87,799	84,277
010.445.52030	RETIREMENT	52,896	46,964	46,964	43,327
010.445.52040	UNEMPLOYMENT INSURANCE	1,757	2,500	1,650	1,176
010.445.52050	WORKERS COMPENSATION	1,495	1,443	1,443	1,179
Total Personnel		<u>581,415</u>	<u>519,637</u>	<u>518,787</u>	<u>495,566</u>
010.445.53100	OFFICE SUPPLIES	5,500	5,000	5,000	4,343
010.445.53200	POSTAGE	18,000	16,400	16,400	17,225
010.445.53300	OPERATING EXPENSES	3,000	3,000	3,000	900
010.445.53750	SMALL EQUIPMENT	2,000	0	2,375	668
Total Supplies & Materials		<u>28,500</u>	<u>24,400</u>	<u>26,775</u>	<u>23,136</u>
010.445.54030	TRAINING & EDUCATION	3,500	1,700	3,500	3,128
010.445.54080	LOCAL TRAVEL	1,700	1,500	3,300	2,077
010.445.54200	PRINTING	2,000	1,500	4,750	217
010.445.54520	TELEPHONE	2,231	2,231	2,231	1,952
010.445.54550	REPAIRS & MAINTENANCE	300	300	300	0
010.445.54600	EQUIPMENT RENTAL	2,000	2,000	1,200	1,647
Total Other Charges & Services		<u>11,731</u>	<u>9,231</u>	<u>15,281</u>	<u>9,021</u>
Total		<u><u>621,646</u></u>	<u><u>553,268</u></u>	<u><u>560,843</u></u>	<u><u>527,723</u></u>



**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2014 Adopted Budget**

DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.450.51030	PERSONNEL SALARIES	195,485	191,275	191,275	150,844
010.450.51080	PART-TIME	35,500	35,500	35,500	42,320
010.450.52010	SOCIAL SECURITY TAXES	18,588	18,266	18,266	14,465
010.450.52020	GROUP HEALTH INSURANCE	48,440	46,210	46,210	33,988
010.450.52030	RETIREMENT	28,093	31,942	31,942	20,850
010.450.52040	UNEMPLOYMENT INSURANCE	1,093	1,700	1,122	675
010.450.52050	WORKERS COMPENSATION	6,083	6,419	6,419	5,249
Total Personnel		<u>333,282</u>	<u>331,312</u>	<u>330,734</u>	<u>268,391</u>
010.450.53300	OPERATING EXPENSES	2,000	2,000	1,200	3,083
010.450.53350	JANITORIAL SUPPLIES	600	600	600	496
010.450.53560	GAS & OIL	11,000	12,500	12,500	15,494
010.450.53590	REPAIRS & MAINTENANCE SUPPLIES	55,000	60,000	55,000	61,537
010.450.53750	SMALL EQUIPMENT	2,500	500	500	0
Total Supplies & Materials		<u>71,100</u>	<u>75,600</u>	<u>69,800</u>	<u>80,610</u>
010.450.54030	TRAINING & EDUCATION	2,000	2,000	2,000	0
010.450.54520	TELEPHONE	2,500	2,500	2,500	2,574
010.450.54540	UTILITIES	270,000	280,000	280,000	304,436
010.450.54550	REPAIRS & MAINTENANCE	40,000	45,000	45,000	30,414
010.450.54620	SERVICE CONTRACTS	199,772	199,772	199,772	164,940
Total Other Charges & Services		<u>514,272</u>	<u>529,272</u>	<u>529,272</u>	<u>502,364</u>
010.450.55100	IMPROVEMENTS	89,600	0	0	0
010.450.55200	EQUIPMENT	0	0	0	4,997
010.450.55250	VEHICLES	27,000	0	0	0
Total Capital Outlay		<u>116,600</u>	<u>0</u>	<u>0</u>	<u>4,997</u>
Total		<u><u>1,035,254</u></u>	<u><u>936,184</u></u>	<u><u>929,806</u></u>	<u><u>856,362</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 460: ELECTIONS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.460.51030	PERSONNEL SALARIES	120,059	0	0	0
010.460.51080	PART-TIME	119,000	119,000	119,000	135,230
010.460.52010	SOCIAL SECURITY TAXES	15,556	6,372	6,372	5,051
010.460.52020	GROUP HEALTH INSURANCE	29,064	0	0	0
010.460.52030	RETIREMENT	16,256	0	0	1,106
010.460.52040	UNEMPLOYMENT INSURANCE	1,076	100	559	166
010.460.52050	WORKERS COMPENSATION	914	489	489	354
Total Personnel		<u>301,925</u>	<u>125,961</u>	<u>126,420</u>	<u>141,907</u>
010.460.53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,559
010.460.53200	POSTAGE	27,500	2,000	4,000	2,815
010.460.53300	OPERATING EXPENSES	0	250	0	82
Total Supplies & Materials		<u>29,500</u>	<u>4,250</u>	<u>6,000</u>	<u>4,456</u>
010.460.54020	COMPUTER SERVICES	15,000	16,773	12,000	23,404
010.460.54030	TRAINING & EDUCATION	2,500	1,600	2,500	1,018
010.460.54080	LOCAL TRAVEL	1,000	1,000	1,000	354
010.460.54200	PRINTING	5,000	0	0	0
010.460.54320	ELECTIONS	8,000	33,000	8,000	15,518
010.460.54550	REPAIRS & MAINTENANCE	41,000	18,000	36,000	29,247
010.460.54610	PROPERTY RENTAL	20,000	19,100	4,000	18,139
Total Other Charges & Services		<u>92,500</u>	<u>89,473</u>	<u>63,500</u>	<u>87,680</u>
Total		<u><u>423,925</u></u>	<u><u>219,684</u></u>	<u><u>195,920</u></u>	<u><u>234,043</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 465: CHAPTER 19 VOTER REGISTRATION

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.465.51080	PART-TIME	9,180	6,670	9,270	6,475
010.465.52010	SOCIAL SECURITY TAXES	492	496	496	495
010.465.52040	UNEMPLOYMENT INSURANCE	41	44	44	23
010.465.52050	WORKERS COMPENSATION	35	38	38	27
Total Personnel		<u>9,748</u>	<u>7,248</u>	<u>9,848</u>	<u>7,020</u>
010.465.53100	OFFICE SUPPLIES	0	0	0	0
010.465.53200	POSTAGE	0	0	0	0
010.465.53300	OPERATING EXPENDITURES	5,688	5,500	2,900	8,565
010.465.53750	SMALL EQUIPMENT	0	0	0	855
Total Supplies & Materials		<u>5,688</u>	<u>5,500</u>	<u>2,900</u>	<u>9,420</u>
010.465.54080	LOCAL TRAVEL	0	2,500	2,500	0
Total Other Charges & Services		<u>0</u>	<u>2,500</u>	<u>2,500</u>	<u>0</u>
Total		<u><u>15,436</u></u>	<u><u>15,248</u></u>	<u><u>15,248</u></u>	<u><u>16,440</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 501: COUNTY COURT #1

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.501.51010	ELECTED OFFICIAL SALARIES	153,400	138,400	138,400	131,200
010.501.51030	PERSONNEL SALARIES	130,448	100,500	128,465	85,175
010.501.51080	PART-TIME	0	3,500	0	0
010.501.52010	SOCIAL SECURITY TAXES	21,715	17,000	20,416	14,836
010.501.52020	GROUP HEALTH INSURANCE	38,752	30,030	36,968	25,866
010.501.52030	RETIREMENT	38,432	32,700	35,700	27,732
010.501.52040	UNEMPLOYMENT INSURANCE	587	750	604	297
010.501.52050	WORKERS COMPENSATION	1,086	1,000	1,097	760
Total Personnel		<u>384,420</u>	<u>323,880</u>	<u>361,650</u>	<u>285,866</u>
010.501.53100	OFFICE SUPPLIES	1,000	1,000	1,000	885
010.501.53200	POSTAGE	1,000	1,000	1,000	966
010.501.53300	OPERATING EXPENSES	18,000	18,000	5,000	7,411
010.501.53750	SMALL EQUIPMENT	1,000	1,000	1,000	594
Total Supplies & Materials		<u>21,000</u>	<u>21,000</u>	<u>8,000</u>	<u>9,856</u>
010.501.54030	TRAINING & EDUCATION	1,600	1,600	1,600	1,499
010.501.54200	PRINTING	500	500	500	0
010.501.54240	EXPERTS/INVESTIGATORS - CRIMINAL	1,500	1,500	1,500	0
010.501.54245	TRANSCRIPTS - CRIMINAL	1,000	1,000	1,000	0
010.501.54246	TRANSCRIPTS - APPEALS	1,925	1,925	1,925	3,261
010.501.54247	INTERPRETERS	2,500	2,500	2,500	3,200
010.501.54250	APPOINTED LEGAL COUNSEL	110,000	150,000	110,000	112,930
010.501.54251	INDIGENT LEGAL COUNSEL - APPEALS	0	0	0	1,320
010.501.54252	INDIGENT LEGAL COUNSEL - JUVENILE	0	0	0	0
010.501.54253	INDIGENT LEGAL COUNSEL - UNFILED	390	390	390	300
010.501.54254	OTHER CRIMINAL COURT COSTS	0	0	0	1
010.501.54260	CIVIL APPOINTMENTS & COSTS	48,000	48,000	48,000	41,650
010.501.54270	OTHER INDIGENT COURT COSTS	22,500	22,500	22,500	43,799
Total Other Charges & Services		<u>189,915</u>	<u>229,915</u>	<u>189,915</u>	<u>207,960</u>
Total		<u><u>595,335</u></u>	<u><u>574,795</u></u>	<u><u>559,565</u></u>	<u><u>503,682</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 502: COUNTY COURT #2

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.502.51010	ELECTED OFFICIAL SALARIES	153,400	138,400	138,400	131,200
010.502.51030	PERSONNEL SALARIES	93,638	91,591	91,591	88,959
010.502.52010	SOCIAL SECURITY TAXES	18,898	17,595	17,595	14,455
010.502.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	26,616
010.502.52030	RETIREMENT	33,448	30,768	30,768	28,211
010.502.52040	UNEMPLOYMENT INSURANCE	422	750	431	309
010.502.52050	WORKERS COMPENSATION	945	946	946	769
Total Personnel		<u>329,815</u>	<u>307,776</u>	<u>307,457</u>	<u>290,519</u>
010.502.53100	OFFICE SUPPLIES	750	500	500	731
010.502.53200	POSTAGE	1,000	1,200	1,200	1,167
010.502.53300	OPERATING EXPENSES	5,000	5,000	5,000	6,152
010.502.53750	SMALL EQUIPMENT	500	500	500	1,934
Total Supplies & Materials		<u>7,250</u>	<u>7,200</u>	<u>7,200</u>	<u>9,984</u>
010.502.54030	TRAINING & EDUCATION	500	500	500	225
010.502.54200	PRINTING	750	475	475	486
010.502.54240	EXPERTS/INVESTIGATORS - CRIMINAL	1,500	1,940	1,940	0
010.502.54245	TRANSCRIPTS - CRIMINAL	700	900	900	219
010.502.54246	TRANSCRIPTS - APPEALS	3,800	3,800	3,800	522
010.502.54247	INTERPRETERS	3,000	2,850	2,850	3,230
010.502.54250	APPOINTED LEGAL COUNSEL	100,000	140,000	90,000	87,750
010.502.54251	INDIGENT LEGAL COUNSEL - APPEALS	4,000	4,000	4,000	1,233
010.502.54254	OTHER CRIMINAL COURT COSTS	0	0	0	2
010.502.54260	CIVIL APPOINTMENTS & COSTS	45,000	45,000	45,000	43,900
010.502.54265	VISITING JUDGES TRAVEL	0	300	300	299
010.502.54270	OTHER INDIGENT COURT COSTS	3,000	3,000	3,000	1,550
Total Other Charges & Services		<u>162,250</u>	<u>202,765</u>	<u>152,765</u>	<u>139,416</u>
Total		<u><u>499,315</u></u>	<u><u>517,741</u></u>	<u><u>467,422</u></u>	<u><u>439,919</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.505.51030	PERSONNEL SALARIES	144,366	179,118	179,118	173,599
010.505.52010	SOCIAL SECURITY TAXES	11,045	13,704	13,704	12,894
010.505.52020	GROUP HEALTH INSURANCE	29,064	36,968	36,968	35,488
010.505.52030	RETIREMENT	19,547	23,962	23,962	22,242
010.505.52040	UNEMPLOYMENT INSURANCE	649	1,500	842	604
010.505.52050	WORKERS COMPENSATION	552	736	736	605
Total Personnel		<u>205,223</u>	<u>255,988</u>	<u>255,330</u>	<u>245,432</u>
010.505.53100	OFFICE SUPPLIES	1,200	1,200	1,200	1,315
010.505.53200	POSTAGE	400	400	400	315
010.505.53300	OPERATING EXPENSES	6,000	6,000	6,000	7,450
010.505.53750	SMALL EQUIPMENT	1,500	1,500	1,500	0
Total Supplies & Materials		<u>9,100</u>	<u>9,100</u>	<u>9,100</u>	<u>9,080</u>
010.505.54030	TRAINING & EDUCATION	1,500	1,500	1,500	1,763
010.505.54200	PRINTING	500	500	500	0
010.505.54240	EXPERTS/INVESTIGATORS/CRIMINAL	25,000	25,000	25,000	22,403
010.505.54245	TRANSCRIPTS - CRIMINAL	6,000	6,000	6,000	146
010.505.54246	TRANSCRIPTS - APPEALS	20,000	10,000	20,000	6,378
010.505.54247	INTERPRETERS	7,500	7,500	7,500	10,513
010.505.54250	APPOINTED LEGAL COUNSEL	200,000	200,000	200,000	168,144
010.505.54251	INDIGENT LEGAL COUNSEL - APPEALS	12,000	12,000	12,000	12,151
010.505.54252	INDIGENT LEGAL COUNSEL - JUVENILE	12,000	12,000	12,000	11,959
010.505.54253	INDIGENT LEGAL COUNSEL - UNFILED	3,500	3,500	3,500	3,155
010.505.54260	CIVIL APPOINTMENTS & COSTS	7,000	11,000	7,000	5,020
010.505.54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	1,039
010.505.54270	OTHER INDIGENT COURT COSTS	18,000	15,000	18,000	12,943
010.505.54280	CPS APPOINTMENTS	40,000	40,000	40,000	39,309
010.505.54490	MISCELLANEOUS	2,750	2,750	2,750	2,390
010.505.54520	TELEPHONE	50	50	50	1
010.505.54600	EQUIPMENT RENTAL	1,000	1,000	1,000	544
Total Other Charges & Services		<u>357,800</u>	<u>348,800</u>	<u>357,800</u>	<u>297,858</u>
Total		<u><u>572,123</u></u>	<u><u>613,888</u></u>	<u><u>622,230</u></u>	<u><u>552,370</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.506.51030	PERSONNEL SALARIES	146,396	142,189	142,189	139,157
010.506.52010	SOCIAL SECURITY TAXES	11,199	10,878	10,878	10,143
010.506.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	26,616
010.506.52030	RETIREMENT	19,821	19,021	19,021	17,684
010.506.52040	UNEMPLOYMENT INSURANCE	658	1,100	669	480
010.506.52050	WORKERS COMPENSATION	560	585	585	483
Total Personnel		<u>207,698</u>	<u>201,499</u>	<u>201,068</u>	<u>194,563</u>
010.506.53100	OFFICE SUPPLIES	1,000	1,000	1,000	448
010.506.53200	POSTAGE	400	600	600	294
010.506.53300	OPERATING EXPENSES	2,500	2,500	2,500	1,416
010.506.53750	SMALL EQUIPMENT	1,500	1,500	1,500	995
Total Supplies & Materials		<u>5,400</u>	<u>5,600</u>	<u>5,600</u>	<u>3,153</u>
010.506.54030	TRAINING & EDUCATION	3,500	3,500	3,500	2,302
010.506.54200	PRINTING	500	500	500	378
010.506.54240	EXPERTS/INVESTIGATORS/CRIMINAL	15,000	20,000	10,000	9,178
010.506.54245	TRANSCRIPTS - CRIMINAL	1,000	1,000	1,000	22
010.506.54246	TRANSCRIPTS - APPEALS	5,000	5,000	5,000	0
010.506.54247	INTERPRETERS	7,500	7,500	12,000	13,661
010.506.54250	APPOINTED LEGAL COUNSEL	150,000	160,000	125,000	121,738
010.506.54251	INDIGENT LEGAL COUNSEL - APPEALS	5,000	5,000	20,000	10,348
010.506.54252	INDIGENT LEGAL COUNSEL - JUVENILE	15,000	15,000	15,000	15,833
010.506.54253	INDIGENT LEGAL COUNSEL - UNFILED	3,500	3,500	2,000	3,882
010.506.54260	CIVIL APPOINTMENTS & COSTS	9,000	8,000	5,000	3,795
010.506.54265	VISITING JUDGES TRAVEL	0	0	0	143
010.506.54270	OTHER INDIGENT COURT COSTS	9,000	7,000	4,000	1,191
010.506.54280	CPS APPOINTMENTS	15,000	15,000	15,000	14,990
010.506.54490	MISCELLANEOUS	2,750	2,750	2,750	2,390
010.506.54600	EQUIPMENT RENTAL	1,500	1,500	1,500	1,521
Total Other Charges & Services		<u>243,250</u>	<u>255,250</u>	<u>222,250</u>	<u>201,372</u>
Total		<u><u>456,348</u></u>	<u><u>462,349</u></u>	<u><u>428,918</u></u>	<u><u>399,088</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.508.51030	PERSONNEL SALARIES	184,499	142,902	142,902	138,373
010.508.51080	PART-TIME	2,000	2,000	0	0
010.508.52010	SOCIAL SECURITY TAXES	14,267	10,933	10,933	10,224
010.508.52020	GROUP HEALTH INSURANCE	38,752	27,726	27,726	26,616
010.508.52030	RETIREMENT	25,252	19,117	19,117	17,731
010.508.52040	UNEMPLOYMENT INSURANCE	840	1,100	673	482
010.508.52050	WORKERS COMPENSATION	714	587	587	483
Total Personnel		266,324	204,365	201,938	193,909
010.508.53100	OFFICE SUPPLIES	1,500	1,500	1,500	1,263
010.508.53200	POSTAGE	150	150	150	124
010.508.53300	OPERATING EXPENSES	1,500	1,800	1,500	849
010.508.53750	SMALL EQUIPMENT	5,000	0	5,000	2,930
Total Supplies & Materials		8,150	3,450	8,150	5,166
010.508.54030	TRAINING & EDUCATION	5,000	1,500	3,000	1,150
010.508.54200	PRINTING	1,000	1,100	800	230
010.508.54240	EXPERTS/INVESTIGATORS/CRIMINAL	15,000	15,000	10,000	12,015
010.508.54245	TRANSCRIPTS - CRIMINAL	1,500	1,000	3,000	246
010.508.54246	TRANSCRIPTS - APPEALS	8,000	9,000	6,000	2,201
010.508.54247	INTERPRETERS	7,000	9,000	7,000	6,951
010.508.54250	APPOINTED LEGAL COUNSEL	140,000	140,000	140,000	120,931
010.508.54251	INDIGENT LEGAL COUNSEL - APPEALS	7,500	5,000	7,500	5,054
010.508.54252	INDIGENT LEGAL COUNSEL - JUVENILE	12,000	15,000	12,000	9,531
010.508.54253	INDIGENT LEGAL COUNSEL - UNFILED	1,500	2,500	2,500	2,928
010.508.54254	OTHER CRIMINAL COURT COSTS	500	500	500	0
010.508.54260	CIVIL APPOINTMENTS & COSTS	6,000	5,000	5,000	5,220
010.508.54265	VISITING JUDGES TRAVEL	1,000	1,000	1,000	0
010.508.54270	OTHER INDIGENT COURT COSTS	8,500	4,000	2,500	777
010.508.54280	CPS APPOINTMENTS	25,000	38,000	15,500	11,622
010.508.54490	MISCELLANEOUS	2,750	2,750	2,750	2,390
010.508.54520	TELEPHONE	250	250	250	247
Total Other Charges & Services		242,500	250,600	219,300	181,493
Total		516,974	458,415	429,388	380,568



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.511.51010	ELECTED OFFICIAL SALARIES	62,789	61,558	61,558	59,765
010.511.51030	PERSONNEL SALARIES	74,450	72,899	72,899	71,330
010.511.51080	PART-TIME	16,324	16,008	16,008	14,570
010.511.52010	SOCIAL SECURITY TAXES	11,748	11,511	11,511	10,327
010.511.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	26,610
010.511.52030	RETIREMENT	20,792	20,128	20,128	18,667
010.511.52040	UNEMPLOYMENT INSURANCE	408	700	418	299
010.511.52050	WORKERS COMPENSATION	587	619	619	510
Total Personnel		<u>216,162</u>	<u>211,149</u>	<u>210,867</u>	<u>202,078</u>
010.511.53100	OFFICE SUPPLIES	1,400	2,200	1,400	1,458
010.511.53200	POSTAGE	2,000	2,000	2,000	2,285
010.511.53300	OPERATING EXPENSES	500	900	500	118
010.511.53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>3,900</u>	<u>5,100</u>	<u>3,900</u>	<u>3,861</u>
010.511.54000	PROFESSIONAL SERVICES	69,000	83,000	52,000	71,496
010.511.54030	TRAINING & EDUCATION	2,150	5,000	5,000	1,997
010.511.54080	LOCAL TRAVEL	2,600	4,500	4,500	6,433
010.511.54200	PRINTING	200	200	200	118
010.511.54520	TELEPHONE	500	500	500	506
010.511.54550	REPAIRS & MAINTENANCE	200	200	200	0
010.511.54600	EQUIPMENT RENTAL	1,400	1,200	1,100	1,065
Total Other Charges & Services		<u>76,050</u>	<u>94,600</u>	<u>63,500</u>	<u>81,615</u>
Total		<u><u>296,112</u></u>	<u><u>310,849</u></u>	<u><u>278,267</u></u>	<u><u>287,554</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.512.51010	ELECTED OFFICIAL SALARIES	58,712	58,751	58,751	57,019
010.512.51030	PERSONNEL SALARIES	71,064	69,626	69,626	69,251
010.512.52010	SOCIAL SECURITY TAXES	9,927	9,821	9,821	8,697
010.512.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	25,244
010.512.52030	RETIREMENT	17,572	17,173	17,173	16,119
010.512.52040	UNEMPLOYMENT INSURANCE	320	600	327	240
010.512.52050	WORKERS COMPENSATION	497	529	529	443
Total Personnel		<u>187,156</u>	<u>184,226</u>	<u>183,953</u>	<u>177,013</u>
010.512.53100	OFFICE SUPPLIES	1,200	1,500	1,200	1,381
010.512.53200	POSTAGE	1,200	1,200	1,800	1,119
010.512.53300	OPERATING EXPENSES	1,200	1,200	1,200	1,144
010.512.53750	SMALL EQUIPMENT	500	400	500	390
Total Supplies & Materials		<u>4,100</u>	<u>4,300</u>	<u>4,700</u>	<u>4,034</u>
010.512.54000	PROFESSIONAL SERVICES	41,000	38,000	38,000	35,238
010.512.54030	TRAINING & EDUCATION	1,800	1,800	1,800	1,122
010.512.54080	LOCAL TRAVEL	4,300	4,300	3,800	3,169
010.512.54200	PRINTING	300	300	300	173
010.512.54520	TELEPHONE	1,200	1,200	1,200	1,403
010.512.54600	EQUIPMENT RENTAL	1,200	1,200	1,200	1,065
Total Other Charges & Services		<u>49,800</u>	<u>46,800</u>	<u>46,300</u>	<u>42,170</u>
Total		<u><u>241,056</u></u>	<u><u>235,326</u></u>	<u><u>234,953</u></u>	<u><u>223,217</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.513.51010	ELECTED OFFICIAL SALARIES	48,424	47,427	47,427	46,003
010.513.51030	PERSONNEL SALARIES	29,775	29,191	29,191	29,029
010.513.52010	SOCIAL SECURITY TAXES	5,982	5,861	5,861	5,165
010.513.52020	GROUP HEALTH INSURANCE	19,376	18,484	18,484	17,744
010.513.52030	RETIREMENT	10,589	10,250	10,250	9,614
010.513.52040	UNEMPLOYMENT INSURANCE	134	250	137	101
010.513.52050	WORKERS COMPENSATION	299	315	315	262
Total Personnel		<u>114,579</u>	<u>111,778</u>	<u>111,665</u>	<u>107,918</u>
010.513.53100	OFFICE SUPPLIES	600	600	600	454
010.513.53200	POSTAGE	600	500	1,000	927
010.513.53300	OPERATING EXPENSES	500	500	500	297
Total Supplies & Materials		<u>1,700</u>	<u>1,600</u>	<u>2,100</u>	<u>1,678</u>
010.513.54000	PROFESSIONAL SERVICES	15,000	10,000	20,000	16,647
010.513.54030	TRAINING & EDUCATION	1,500	1,500	1,500	1,503
010.513.54080	LOCAL TRAVEL	3,100	3,700	2,700	3,035
010.513.54200	PRINTING	150	150	150	118
010.513.54520	TELEPHONE	1,200	1,200	1,200	1,083
010.513.54540	UTILITIES	4,700	4,700	4,700	3,575
010.513.54550	REPAIRS & MAINTENANCE	0	0	400	0
010.513.54600	EQUIPMENT RENTAL	1,220	1,220	1,220	1,190
Total Other Charges & Services		<u>26,870</u>	<u>22,470</u>	<u>31,870</u>	<u>27,151</u>
Total		<u><u>143,149</u></u>	<u><u>135,848</u></u>	<u><u>145,635</u></u>	<u><u>136,747</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.514.51010	ELECTED OFFICIAL SALARIES	48,649	47,652	47,652	46,228
010.514.51030	PERSONNEL SALARIES	30,645	30,001	30,001	29,091
010.514.52010	SOCIAL SECURITY TAXES	6,067	5,940	5,940	5,178
010.514.52020	GROUP HEALTH INSURANCE	19,376	18,484	18,484	17,737
010.514.52030	RETIREMENT	10,737	10,388	10,388	9,648
010.514.52040	UNEMPLOYMENT INSURANCE	138	250	141	101
010.514.52050	WORKERS COMPENSATION	303	319	319	261
Total Personnel		<u>115,915</u>	<u>113,034</u>	<u>112,925</u>	<u>108,244</u>
010.514.53100	OFFICE SUPPLIES	1,100	900	900	1,025
010.514.53200	POSTAGE	750	750	750	695
010.514.53300	OPERATING EXPENSES	800	800	800	569
Total Supplies & Materials		<u>2,650</u>	<u>2,450</u>	<u>2,450</u>	<u>2,289</u>
010.514.54000	PROFESSIONAL SERVICES	12,000	13,000	8,000	11,344
010.514.54030	TRAINING & EDUCATION	1,500	1,200	1,200	1,195
010.514.54080	LOCAL TRAVEL	1,800	1,800	1,800	1,280
010.514.54200	PRINTING	250	250	250	183
010.514.54520	TELEPHONE	2,200	2,000	2,000	2,343
010.514.54540	UTILITIES	6,000	6,000	6,000	5,097
010.514.54600	EQUIPMENT RENTAL	800	450	450	792
Total Other Charges & Services		<u>24,550</u>	<u>24,700</u>	<u>19,700</u>	<u>22,234</u>
Total		<u><u>143,115</u></u>	<u><u>140,184</u></u>	<u><u>135,075</u></u>	<u><u>132,767</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.521.51010	ELECTED OFFICIAL SALARIES	46,202	45,260	45,260	43,915
010.521.52010	SOCIAL SECURITY TAXES	3,534	3,462	3,462	3,334
010.521.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,860
010.521.52030	RETIREMENT	6,256	6,055	6,055	5,625
010.521.52050	WORKERS COMPENSATION	870	915	915	891
Total Personnel		<u>66,550</u>	<u>64,934</u>	<u>64,934</u>	<u>62,625</u>
010.521.53100	OFFICE SUPPLIES	200	200	200	122
010.521.53300	OPERATING EXPENSES	500	500	500	334
010.521.53560	GAS & OIL	1,800	1,800	1,800	1,881
010.521.53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	95
010.521.53750	SMALL EQUIPMENT	0	1,200	1,200	1,200
Total Supplies & Materials		<u>3,000</u>	<u>4,200</u>	<u>4,200</u>	<u>3,632</u>
010.521.54520	TELEPHONE	500	500	500	298
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>298</u>
Total		<u><u>70,050</u></u>	<u><u>69,634</u></u>	<u><u>69,634</u></u>	<u><u>66,555</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.522.51010	ELECTED OFFICIAL SALARIES	43,084	42,019	42,019	40,795
010.522.52010	SOCIAL SECURITY TAXES	3,296	3,214	3,214	2,787
010.522.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
010.522.52030	RETIREMENT	5,834	5,621	5,621	5,228
010.522.52050	WORKERS COMPENSATION	811	850	850	823
	Total Personnel	<u>62,713</u>	<u>60,946</u>	<u>60,946</u>	<u>58,505</u>
010.522.53100	OFFICE SUPPLIES	100	100	100	50
010.522.53300	OPERATING EXPENSES	500	500	500	227
010.522.53560	GAS & OIL	1,800	2,300	1,800	2,193
010.522.53590	REPAIRS & MAINTENANCE SUPPLIES	300	300	300	211
010.522.53750	SMALL EQUIPMENT	0	200	0	0
	Total Supplies & Materials	<u>2,700</u>	<u>3,400</u>	<u>2,700</u>	<u>2,681</u>
010.522.54520	TELEPHONE	1,000	1,000	1,000	613
	Total Other Charges & Services	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>613</u>
010.522.55250	VEHICLES	0	0	0	20,679
	Total Capital Outlay	<u>0</u>	<u>0</u>	<u>0</u>	<u>20,679</u>
	Total	<u><u>66,413</u></u>	<u><u>65,346</u></u>	<u><u>64,646</u></u>	<u><u>82,478</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.523.51010	ELECTED OFFICIAL SALARIES	41,344	40,484	40,484	39,258
010.523.52010	SOCIAL SECURITY TAXES	3,163	3,097	3,097	2,462
010.523.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
010.523.52030	RETIREMENT	5,598	5,416	5,416	5,029
010.523.52050	WORKERS COMPENSATION	779	819	819	797
Total Personnel		<u>60,572</u>	<u>59,058</u>	<u>59,058</u>	<u>56,418</u>
010.523.53100	OFFICE SUPPLIES	40	40	40	39
010.523.53300	OPERATING EXPENSES	700	700	700	98
010.523.53400	UNIFORMS	200	200	200	197
010.523.53560	GAS & OIL	4,000	3,000	4,000	3,397
010.523.53570	TIRES, BATTERIES & ACCESSORIES	650	650	650	513
010.523.53590	REPAIRS & MAINTENANCE SUPPLIES	300	2,700	300	336
010.523.53750	SMALL EQUIPMENT	0	800	800	0
Total Supplies & Materials		<u>5,890</u>	<u>8,090</u>	<u>6,690</u>	<u>4,580</u>
010.523.54520	TELEPHONE	250	250	250	615
Total Other Charges & Services		<u>250</u>	<u>250</u>	<u>250</u>	<u>615</u>
010.523.55250	VEHICLES	0	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>66,712</u></u>	<u><u>67,398</u></u>	<u><u>65,998</u></u>	<u><u>61,613</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.524.51010	ELECTED OFFICIAL SALARIES	41,044	40,019	40,019	38,853
010.524.52010	SOCIAL SECURITY TAXES	3,140	3,061	3,061	2,568
010.524.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
010.524.52030	RETIREMENT	5,557	5,354	5,354	4,980
010.524.52050	WORKERS COMPENSATION	773	809	809	788
Total Personnel		<u>60,202</u>	<u>58,485</u>	<u>58,485</u>	<u>56,061</u>
010.524.53100	OFFICE SUPPLIES	150	150	150	116
010.524.53300	OPERATING EXPENSES	2,000	2,000	2,000	1,846
010.524.53560	GAS & OIL	3,000	3,000	3,000	3,162
010.524.53590	REPAIRS & MAINTENANCE SUPPLIES	1,400	2,200	1,400	3,615
010.524.53750	SMALL EQUIPMENT	0	0	0	4,040
Total Supplies & Materials		<u>6,550</u>	<u>7,350</u>	<u>6,550</u>	<u>12,779</u>
010.524.54520	TELEPHONE	500	500	500	428
Total Other Charges & Services		<u>500</u>	<u>500</u>	<u>500</u>	<u>428</u>
010.524.55250	VEHICLES	0	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>67,252</u></u>	<u><u>66,335</u></u>	<u><u>65,535</u></u>	<u><u>69,268</u></u>



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.530.51010	ELECTED OFFICIAL SALARIES	67,850	66,520	66,520	64,583
010.530.51030	PERSONNEL SALARIES	407,309	369,332	369,332	354,746
010.530.51080	PART-TIME	0	24,502	24,502	23,617
010.530.52010	SOCIAL SECURITY TAXES	36,349	35,218	35,218	31,639
010.530.52020	GROUP HEALTH INSURANCE	116,256	101,662	101,662	97,593
010.530.52030	RETIREMENT	64,337	61,584	61,584	56,689
010.530.52040	UNEMPLOYMENT INSURANCE	1,834	2,750	1,851	1,318
010.530.52050	WORKERS COMPENSATION	1,819	1,893	1,893	1,553
Total Personnel		<u>695,754</u>	<u>663,461</u>	<u>662,562</u>	<u>631,738</u>
010.530.53100	OFFICE SUPPLIES	6,500	6,500	6,500	6,381
010.530.53200	POSTAGE	30,000	30,000	24,000	26,089
010.530.53300	OPERATING EXPENSES	6,000	6,000	6,000	5,232
010.530.53360	PASSPORT SUPPLY EXPENSES	4,000	4,000	4,000	3,547
010.530.53750	SMALL EQUIPMENT	2,525	2,525	2,525	1,681
Total Supplies & Materials		<u>49,025</u>	<u>49,025</u>	<u>43,025</u>	<u>42,930</u>
010.530.54030	TRAINING & EDUCATION	6,600	6,600	6,600	6,348
010.530.54080	LOCAL TRAVEL	250	250	250	105
010.530.54200	PRINTING	3,000	3,000	3,000	2,508
010.530.54285	JURY COSTS	160,000	160,000	160,000	142,826
010.530.54520	TELEPHONE	1,000	1,000	1,000	718
010.530.54550	REPAIRS & MAINTENANCE	2,000	2,000	1,000	1,625
010.530.54600	EQUIPMENT RENTAL	3,000	3,000	3,000	2,265
Total Other Charges & Services		<u>175,850</u>	<u>175,850</u>	<u>174,850</u>	<u>156,395</u>
Total		<u><u>920,629</u></u>	<u><u>888,336</u></u>	<u><u>880,437</u></u>	<u><u>831,063</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.535.51030	PERSONNEL SALARIES	111,839	110,238	109,788	104,412
010.535.51080	PART-TIME	15,544	0	0	0
010.535.52010	SOCIAL SECURITY TAXES	9,745	8,432	8,398	6,680
010.535.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	26,616
010.535.52030	RETIREMENT	17,247	14,748	14,688	13,375
010.535.52040	UNEMPLOYMENT INSURANCE	574	1,000	515	363
010.535.52050	WORKERS COMPENSATION	487	455	453	362
Total Personnel		<u>184,500</u>	<u>162,599</u>	<u>161,568</u>	<u>151,808</u>
010.535.53100	OFFICE SUPPLIES	3,000	2,450	3,000	3,107
010.535.53200	POSTAGE	2,500	2,500	2,500	2,003
010.535.53300	OPERATING EXPENSES	500	500	1,000	660
010.535.53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>6,000</u>	<u>5,450</u>	<u>6,500</u>	<u>5,770</u>
010.535.54030	TRAINING & EDUCATION	1,500	1,500	1,500	1,018
010.535.54200	PRINTING	1,000	1,000	1,000	340
010.535.54520	TELEPHONE	0	0	0	0
010.535.54600	EQUIPMENT RENTAL	0	0	0	0
Total Other Charges & Services		<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>1,358</u>
Total		<u><u>193,000</u></u>	<u><u>170,549</u></u>	<u><u>170,568</u></u>	<u><u>158,936</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2014 Adopted Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.540.51010	ELECTED OFFICIAL SALARIES	14,400	14,400	13,400	0
010.540.51030	PERSONNEL SALARIES	1,403,139	1,374,371	1,374,371	1,323,893
010.540.51080	PART-TIME	385,689	323,592	376,579	58,584
010.540.52010	SOCIAL SECURITY TAXES	140,696	113,375	113,375	101,678
010.540.52020	GROUP HEALTH INSURANCE	238,274	231,050	231,050	215,082
010.540.52030	RETIREMENT	202,702	198,263	198,263	180,820
010.540.52040	UNEMPLOYMENT INSURANCE	8,209	13,000	6,902	4,927
010.540.52050	WORKERS COMPENSATION	7,041	6,092	6,092	7,673
Total Personnel		<u>2,400,150</u>	<u>2,274,143</u>	<u>2,320,032</u>	<u>1,892,657</u>
010.540.53100	OFFICE SUPPLIES	12,000	12,000	10,000	11,231
010.540.53200	POSTAGE	5,500	5,500	5,500	6,132
010.540.53300	OPERATING EXPENSES	36,000	36,000	36,000	37,056
010.540.53560	GAS & OIL	12,000	12,000	12,000	12,963
010.540.53570	TIRES, BATTERIES & ACCESSORIES	3,000	3,000	3,000	1,868
010.540.53590	REPAIR & MAINTENANCE SUPPLIES	4,000	11,000	4,000	3,680
010.540.53750	SMALL EQUIPMENT	500	0	0	2,290
Total Supplies & Materials		<u>73,000</u>	<u>79,500</u>	<u>70,500</u>	<u>75,220</u>
010.540.54000	PROFESSIONAL SERVICES	0	52,987	0	307,873
010.540.54030	TRAINING & EDUCATION	17,000	17,000	17,000	15,210
010.540.54200	PRINTING	3,000	3,000	3,000	2,871
010.540.54254	OTHER CRIMINAL COURT COSTS	40,000	40,000	25,000	39,586
010.540.54270	OTHER COURT COSTS	25,000	25,000	40,000	29,156
010.540.54490	MISCELLANEOUS	500	500	500	0
010.540.54520	TELEPHONE	2,400	2,400	2,000	2,320
010.540.54550	REPAIRS & MAINTENANCE	500	500	500	570
010.540.54600	EQUIPMENT RENTAL	7,000	7,000	7,000	7,510
Total Other Charges & Services		<u>95,400</u>	<u>148,387</u>	<u>95,000</u>	<u>405,096</u>
010.540.55200	EQUIPMENT	0	0	0	0
010.540.55250	VEHICLES	24,000	25,000	0	0
Total Capital Outlay		<u>24,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>
Total		<u><u>2,592,550</u></u>	<u><u>2,527,030</u></u>	<u><u>2,485,532</u></u>	<u><u>2,372,973</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.545.54675	JUVENILE PROBATION FUNDING	1,236,022	1,209,565	1,209,565	1,071,500
	Total Other Charges & Services	1,236,022	1,209,565	1,209,565	1,071,500
	Total	1,236,022	1,209,565	1,209,565	1,071,500

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DEPT 550: SHERIFF

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.550.51010	ELECTED OFFICIAL SALARIES	85,819	84,096	84,096	81,614
010.550.51030	PERSONNEL SALARIES	2,090,835	2,433,919	2,433,919	2,316,160
010.550.51060	OVERTIME	25,000	25,000	25,000	19,984
010.550.51080	PART-TIME	64,090	99,284	99,284	77,680
010.550.52010	SOCIAL SECURITY TAXES	173,332	202,136	202,136	182,212
010.550.52020	GROUP HEALTH INSURANCE	397,208	471,342	471,342	431,829
010.550.52030	RETIREMENT	306,782	353,474	353,474	325,916
010.550.52040	UNEMPLOYMENT INSURANCE	10,197	18,000	12,418	8,565
010.550.52050	WORKERS COMPENSATION	42,665	53,443	53,443	50,383
Total Personnel		3,195,928	3,740,694	3,735,112	3,494,343
010.550.53100	OFFICE SUPPLIES	11,000	13,000	13,000	11,624
010.550.53200	POSTAGE	3,400	3,500	3,500	3,171
010.550.53300	OPERATING EXPENSES	16,000	15,000	20,000	17,650
010.550.53400	UNIFORMS	14,750	18,750	18,000	6,050
010.550.53410	AMMUNITION	5,000	7,000	7,000	3,357
010.550.53560	GAS & OIL	215,000	215,000	215,000	214,487
010.550.53570	TIRES, BATTERIES & ACCESSORIES	30,000	30,000	30,000	31,860
010.550.53590	REPAIRS & MAINTENANCE SUPPLIES	70,000	70,000	70,000	72,691
010.550.53600	RESERVE DEPUTY EXPENDITURES	0	0	0	310
010.550.53750	SMALL EQUIPMENT	6,600	2,697	2,697	471
Total Supplies & Materials		371,750	374,947	379,197	361,671
010.550.54030	TRAINING & EDUCATION	18,000	18,000	18,000	13,607
010.550.54200	PRINTING	1,550	1,500	1,500	2,004
010.550.54520	TELEPHONE	50,000	50,000	50,000	50,645
010.550.54530	LEASED LINES	0	49,764	49,764	34,005
010.550.54540	UTILITIES	0	5,022	5,022	3,429
010.550.54550	REPAIRS & MAINTENANCE	10,000	6,000	12,000	10,606
010.550.54600	EQUIPMENT RENTAL	5,235	7,500	7,500	5,326
010.550.54610	PROPERTY RENTAL	575	3,000	3,000	2,946
Total Other Charges & Services		85,360	140,786	146,786	122,568

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 550: SHERIFF

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.550.55250	VEHICLES	225,000	150,000	150,000	0
010.550.55260	VEHICLE ACCESSORIES	27,500	30,395	30,395	0
010.550.55350	COMMUNICATIONS EQUIPMENT	12,000	0	0	20,120
Total Capital Outlay		<u>264,500</u>	<u>180,395</u>	<u>180,395</u>	<u>20,120</u>
Total		<u><u>3,917,538</u></u>	<u><u>4,436,822</u></u>	<u><u>4,441,490</u></u>	<u><u>3,998,702</u></u>

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.555.51030	PERSONNEL SALARIES	36,120	35,371	35,371	34,308
010.555.52010	SOCIAL SECURITY TAXES	2,763	2,706	2,706	2,506
010.555.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
010.555.52030	RETIREMENT	4,891	4,732	4,732	4,397
010.555.52040	UNEMPLOYMENT INSURANCE	163	275	166	120
010.555.52050	WORKERS COMPENSATION	138	145	145	121
Total Personnel		<u>53,763</u>	<u>52,471</u>	<u>52,362</u>	<u>50,324</u>
010.555.53200	POSTAGE	800	800	800	793
010.555.53300	OPERATING EXPENSES	1,400	1,400	1,400	1,414
010.555.53750	SMALL EQUIPMENT	6,600	6,600	6,600	6,530
Total Supplies & Materials		<u>8,800</u>	<u>8,800</u>	<u>8,800</u>	<u>8,737</u>
010.555.54490	MISCELLANEOUS	0	0	0	15
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>
Total		<u><u>62,563</u></u>	<u><u>61,271</u></u>	<u><u>61,162</u></u>	<u><u>59,076</u></u>

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DEPT 560: FIRE PROTECTION

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.560.51030	SALARIES	268,516	262,626	262,626	222,496
010.560.51080	PART-TIME	42,000	52,000	40,803	42,349
010.560.52010	SOCIAL SECURITY TAXES	23,755	23,212	23,212	19,642
010.560.52020	GROUP HEALTH INSURANCE	58,128	55,452	55,452	51,733
010.560.52030	RETIREMENT	42,045	40,591	40,591	35,125
010.560.52040	UNEMPLOYMENT INSURANCE	1,398	2,200	1,428	959
010.560.52050	WORKERS COMPENSATION	3,874	4,066	4,066	3,989
Total Personnel		439,716	440,147	428,178	376,293
010.560.53100	OFFICE SUPPLIES	500	1,400	500	977
010.560.53300	OPERATING EXPENSES	2,950	5,000	2,950	2,770
010.560.53350	JANITORIAL SUPPLIES	600	600	600	589
010.560.53400	UNIFORMS	8,000	5,170	5,170	5,188
010.560.53430	CHEMICAL SUPPLIES	11,000	100	11,000	0
010.560.53450	MEDICAL SUPPLIES	8,350	500	500	381
010.560.53560	GAS, OIL, ETC.	15,000	13,500	6,000	6,730
010.560.53570	TIRES, BATTERIES & ACCESSORIES	0	0	1,000	695
010.560.53580	PARTS	0	0	500	479
010.560.53585	VEHICLE MAINTENANCE	16,500	18,500	3,000	3,388
010.560.53590	REPAIRS & MAINTENANCE	0	0	500	1,046
010.560.53750	SMALL EQUIPMENT	15,000	7,500	7,500	7,862
Total Supplies & Materials		77,900	52,270	39,220	30,105
010.560.54030	TRAINING & EDUCATION	7,600	7,600	7,600	4,781
010.560.54080	LOCAL TRAVEL	200	380	2,100	2,030
010.560.54220	DUES AND PUBLICATIONS	2,100	2,100	2,100	2,093
010.560.54340	CONTRACT SERVICES	882	882	882	832
010.560.54520	TELEPHONE	780	780	780	813
010.560.54540	UTILITIES	8,500	8,500	8,500	6,202
010.560.54550	REPAIRS & MAINTENANCE	0	0	1,450	1,640
010.560.54552	BUILDING REPAIRS	7,450	3,450	6,000	317
010.560.54560	SCBA MAINTENANCE	1,000	0	1,000	0
Total Other Charges & Services		28,512	23,692	30,412	18,708



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DEPT 560: FIRE PROTECTION (continued)

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.560.55200	EQUIPMENT	6,200	800	800	0
010.560.55250	VEHICLES	0	0	0	411,874
	Total Capital Outlay	<u>6,200</u>	<u>800</u>	<u>800</u>	<u>411,874</u>
Total		<u><u>552,328</u></u>	<u><u>516,909</u></u>	<u><u>498,610</u></u>	<u><u>836,980</u></u>

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.565.51030	SALARIES	460,533	0	0	0
010.565.51080	PART-TIME	54,746	0	0	0
010.565.52010	SOCIAL SECURITY TAXES	39,419	0	0	0
010.565.52020	GROUP HEALTH INSURANCE	106,568	0	0	0
010.565.52030	RETIREMENT	69,773	0	0	0
010.565.52040	UNEMPLOYMENT INSURANCE	2,316	0	0	0
010.565.52050	WORKERS COMPENSATION	9,703	0	0	0
	Total Personnel	<u>743,058</u>	<u>0</u>	<u>0</u>	<u>0</u>
010.565.53100	OFFICE SUPPLIES	2,000	0	0	0
010.565.53200	POSTAGE	100	0	0	0
010.565.53300	OPERATING EXPENSES	2,000	0	0	0
010.565.53400	UNIFORMS	5,000	0	0	0
010.565.53750	SMALL EQUIPMENT	250	0	0	0
	Total Supplies & Materials	<u>9,350</u>	<u>0</u>	<u>0</u>	<u>0</u>
010.565.54000	PROFESSIONAL SERVICES	0	64,000	64,000	33,600
010.565.54030	TRAINING & EDUCATION	5,000	0	0	0
010.565.54080	LOCAL TRAVEL	2,500	0	0	0
010.565.54200	PRINTING	500	0	0	0
010.565.54520	TELEPHONE	2,160	0	0	0
010.565.54530	LEASED LINES	38,874	0	0	0
010.565.54540	UTILITIES	5,000	0	0	0
010.565.54550	REPAIRS & MAINTENANCE	2,000	0	0	0
010.565.54600	EQUIPMENT RENTAL	2,265	0	0	0
010.565.54610	PROPERTY RENTAL	2,425	0	0	0
	Total Other Charges & Services	<u>60,724</u>	<u>64,000</u>	<u>64,000</u>	<u>33,600</u>
010.565.55200	EQUIPMENT	27,627	0	0	0
	Total Capital Outlay	<u>27,627</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u>840,759</u>	<u>64,000</u>	<u>64,000</u>	<u>33,600</u>

**GRAYSON COUNTY, TEXAS  
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DEPT 575: COUNTY JAIL

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.575.51030	PERSONNEL SALARIES	3,435,636	3,366,901	3,366,901	3,265,236
010.575.52010	SOCIAL SECURITY TAXES	260,155	254,950	254,950	233,972
010.575.52020	GROUP HEALTH INSURANCE	781,240	745,275	745,275	718,014
010.575.52030	RETIREMENT	460,459	445,829	445,829	417,888
010.575.52040	UNEMPLOYMENT INSURANCE	15,932	26,000	16,306	11,346
010.575.52050	WORKERS COMPENSATION	66,665	70,171	70,171	66,170
Total Personnel		5,020,087	4,909,126	4,899,432	4,712,626
010.575.53100	OFFICE SUPPLIES	15,000	15,000	15,000	13,695
010.575.53200	POSTAGE	4,320	4,320	4,320	8,558
010.575.53300	OPERATING EXPENSES	10,000	10,000	15,000	13,273
010.575.53350	JANITORIAL SUPPLIES	70,000	70,000	82,000	78,757
010.575.53400	UNIFORMS	11,000	11,000	11,000	10,918
010.575.53560	GAS & OIL	37,000	37,000	26,500	37,178
010.575.53570	TIRES, BATTERIES & ACCESSORIES	0	3,000	3,000	2,801
010.575.53585	VEHICLE MAINTENANCE	12,000	9,000	9,000	4,225
010.575.53590	REPAIRS & MAINTENANCE SUPPLIES	10,000	34,000	34,000	32,043
010.575.53660	EMPLOYEE MEDICAL	4,500	4,500	4,500	2,608
010.575.53680	GROCERIES	675,000	650,000	650,000	636,244
010.575.53690	KITCHEN SUPPLIES	16,000	16,000	16,000	14,974
010.575.53750	SMALL EQUIPMENT	20,000	21,000	10,600	15,749
Total Supplies & Materials		884,820	884,820	880,920	871,023
010.575.54000	PROFESSIONAL SERVICES	400,000	371,286	371,286	352,129
010.575.54030	TRAINING & EDUCATION	8,000	9,600	9,600	2,046
010.575.54050	INMATE HOUSING	50,000	0	0	68,640
010.575.54100	PRISONER TRANSPORT	40,000	40,000	40,000	57,517
010.575.54200	PRINTING	1,000	1,000	3,000	2,168
010.575.54490	MISCELLANEOUS	0	0	0	(75)
010.575.54520	TELEPHONE	2,800	2,800	2,800	2,665
010.575.54540	UTILITIES	150,000	150,000	150,000	155,753

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.575.54550	REPAIRS & MAINTENANCE	35,000	45,000	45,000	39,282
010.575.54560	LIFE SYSTEM EQUIPMENT	12,790	12,790	12,790	12,048
010.575.54600	EQUIPMENT RENTAL	4,800	4,800	4,800	4,363
010.575.54610	PROPERTY RENTAL	3,213	3,213	3,213	3,213
Total Other Charges & Services		<u>707,603</u>	<u>640,489</u>	<u>642,489</u>	<u>699,749</u>
010.575.55200	EQUIPMENT	0	18,000	0	0
010.575.55250	VEHICLES	69,000	45,000	23,000	0
010.575.55260	VEHICLE ACCESSORIES	5,000	1,000	1,000	0
Total Capital Outlay		<u>74,000</u>	<u>64,000</u>	<u>24,000</u>	<u>0</u>
Total		<u><u>6,686,510</u></u>	<u><u>6,498,435</u></u>	<u><u>6,446,841</u></u>	<u><u>6,283,398</u></u>

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.580.51030	PERSONNEL SALARIES	439,982	431,510	431,510	353,353
010.580.51080	PART-TIME	153,503	154,492	154,492	136,651
010.580.52010	SOCIAL SECURITY TAXES	45,399	44,830	44,830	34,794
010.580.52020	GROUP HEALTH INSURANCE	87,483	83,455	83,455	73,414
010.580.52030	RETIREMENT	80,359	78,394	78,394	62,867
010.580.52040	UNEMPLOYMENT INSURANCE	2,672	3,600	2,757	1,709
010.580.52050	WORKERS COMPENSATION	2,271	2,413	2,413	2,307
Total Personnel		811,669	798,694	797,851	665,095
010.580.53100	OFFICE SUPPLIES	2,500	2,500	2,500	1,674
010.580.53200	POSTAGE	100	100	500	45
010.580.53300	OPERATING EXPENSES	1,000	1,000	2,000	843
010.580.53750	SMALL EQUIPMENT	500	0	500	0
Total Supplies & Materials		4,100	3,600	5,500	2,562
010.580.54030	TRAINING & EDUCATION	3,000	800	3,000	1,664
010.580.54080	LOCAL TRAVEL	2,000	2,000	2,000	1,491
010.580.54300	LIABILITY INSURANCE	27,500	26,500	31,000	30,239
010.580.54360	HOSPITAL SERVICES	3,500	3,500	3,500	0
010.580.54380	PHYSICIANS SERVICES	45,000	45,000	45,000	39,438
010.580.54400	MENTAL HEALTH SERVICES	4,000	4,000	4,000	632
010.580.54410	LAB & X-RAY SERVICES	2,500	1,000	2,500	101
010.580.54415	PRESCRIPTION MEDICATIONS	8,000	9,000	6,000	6,160
010.580.54420	MEDICAL SUPPLIES	8,000	10,000	10,000	8,898
010.580.54435	DENTAL	22,800	22,800	22,800	22,500
010.580.54440	OUT-OF-COUNTY INMATE MEDICAL	0	625	0	7,793
010.580.54520	TELEPHONE	1,000	1,000	1,000	891
010.580.54600	EQUIPMENT RENTAL	2,500	2,500	2,500	2,636
Total Other Charges & Services		129,800	128,725	133,300	122,443
Total		945,569	931,019	936,651	790,100

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.606.51030	PERSONNEL SALARIES	83,726	117,217	117,217	110,316
010.606.51080	PART-TIME	17,238	0	0	315
010.606.52010	SOCIAL SECURITY TAXES	6,405	8,968	8,968	7,772
010.606.52020	GROUP HEALTH INSURANCE	29,064	28,003	28,003	26,527
010.606.52030	RETIREMENT	11,337	15,680	15,680	14,182
010.606.52040	UNEMPLOYMENT INSURANCE	376	900	550	386
010.606.52050	WORKERS COMPENSATION	321	482	482	494
Total Personnel		<u>148,467</u>	<u>171,250</u>	<u>170,900</u>	<u>159,992</u>
010.606.53100	OFFICE SUPPLIES	2,000	3,200	1,500	1,497
010.606.53200	POSTAGE	1,500	1,500	1,500	1,592
010.606.53300	OPERATING EXPENSES	700	700	700	692
010.606.53350	JANITORIAL SUPPLIES	1,200	1,200	1,200	1,310
Total Supplies & Materials		<u>5,400</u>	<u>6,600</u>	<u>4,900</u>	<u>5,091</u>
010.606.54000	PROFESSIONAL SERVICES	23,600	23,600	23,600	22,309
010.606.54030	TRAINING & EDUCATION	2,000	3,500	2,000	2,071
010.606.54080	LOCAL TRAVEL	500	500	500	384
010.606.54200	PRINTING	100	0	0	0
010.606.54452	PATIENT CARE - INTERGOVERNMENTAL	2,000,000	0	0	0
010.606.54520	TELEPHONE	500	500	500	362
010.606.54540	UTILITIES	1,675	1,675	1,675	1,382
010.606.54600	EQUIPMENT RENTAL	1,020	500	500	232
Total Other Charges & Services		<u>2,029,395</u>	<u>30,275</u>	<u>28,775</u>	<u>26,740</u>
Total		<u><u>2,183,262</u></u>	<u><u>208,125</u></u>	<u><u>204,575</u></u>	<u><u>191,823</u></u>

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.607.51030	PERSONNEL SALARIES	72,606	70,480	70,480	75,469
010.607.51080	PART-TIME	0	0	0	60
010.607.52010	SOCIAL SECURITY TAXES	5,554	5,392	5,392	5,648
010.607.52020	GROUP HEALTH INSURANCE	12,110	11,553	11,553	11,733
010.607.52030	RETIREMENT	9,831	9,429	9,429	9,672
010.607.52040	UNEMPLOYMENT INSURANCE	327	600	332	262
010.607.52050	WORKERS COMPENSATION	278	290	290	289
Total Personnel		<u>100,706</u>	<u>97,744</u>	<u>97,476</u>	<u>103,133</u>
010.607.53100	OFFICE SUPPLIES	700	750	275	865
010.607.53200	POSTAGE	150	150	150	194
010.607.53300	OPERATING EXPENSES	500	9,000	350	543
010.607.53350	JANITORIAL SUPPLIES	350	350	350	399
Total Supplies & Materials		<u>1,700</u>	<u>10,250</u>	<u>1,125</u>	<u>2,001</u>
010.607.54030	TRAINING & EDUCATION	3,500	1,200	4,000	2,662
010.607.54080	LOCAL TRAVEL	1,500	1,500	1,500	2,237
010.607.54200	PRINTING	0	100	0	65
010.607.54220	DUES & PUBLICATIONS	1,750	1,750	1,750	1,735
010.607.54300	LIABILITY & CASUALTY INSURANCE	0	0	0	0
010.607.54520	TELEPHONE	2,000	2,000	2,000	1,662
010.607.54540	UTILITIES	700	700	700	565
010.607.54550	REPAIRS & MAINTENANCE	0	0	0	0
010.607.54600	EQUIPMENT RENTAL	100	100	100	26
Total Other Charges & Services		<u>9,550</u>	<u>7,350</u>	<u>10,050</u>	<u>8,952</u>
Total		<u><u>111,956</u></u>	<u><u>115,344</u></u>	<u><u>108,651</u></u>	<u><u>114,086</u></u>

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

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.610.54000	PROFESSIONAL SERVICES	0	1,600	30,000	0
010.610.54850	AMBULANCE CONTRACTS	863,769	863,769	863,769	863,769
010.610.54860	FIRE FIGHTING CONTRACTS	424,143	424,143	424,143	462,194
Total Other Charges & Services		<u>1,287,912</u>	<u>1,289,512</u>	<u>1,317,912</u>	<u>1,325,963</u>
Total		<u><u>1,287,912</u></u>	<u><u>1,289,512</u></u>	<u><u>1,317,912</u></u>	<u><u>1,325,963</u></u>



**GRAYSON COUNTY, TEXAS  
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DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.615.51030	PERSONNEL SALARIES	69,940	68,289	68,289	66,330
010.615.52010	SOCIAL SECURITY TAXES	5,350	5,224	5,224	4,759
010.615.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
010.615.52030	RETIREMENT	9,470	9,135	9,135	8,501
010.615.52040	UNEMPLOYMENT INSURANCE	315	550	321	231
010.615.52050	WORKERS COMPENSATION	268	281	281	233
Total Personnel		<u>95,031</u>	<u>92,721</u>	<u>92,492</u>	<u>88,926</u>
010.615.53100	OFFICE SUPPLIES	1,000	1,000	1,000	2,433
010.615.53200	POSTAGE	400	400	400	224
010.615.53300	OPERATING EXPENSES	1,500	1,500	1,500	2,433
010.615.53310	EOC OPERATING	3,865	1,000	1,000	216
010.615.53560	GAS & OIL	2,000	2,000	2,000	526
010.615.53570	TIRES, BATTERIES & ACCESSORIES	500	500	500	70
010.615.53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	817
010.615.53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>9,765</u>	<u>6,900</u>	<u>6,900</u>	<u>6,719</u>
010.615.54030	TRAINING & EDUCATION	3,500	3,500	3,500	7,249
010.615.54035	EMC TRAVEL	6,000	6,000	6,000	3,721
010.615.54080	LOCAL TRAVEL	0	0	0	0
010.615.54200	PRINTING	1,500	1,500	1,500	796
010.615.54520	TELEPHONE	3,400	3,400	3,400	2,469
Total Other Charges & Services		<u>14,400</u>	<u>14,400</u>	<u>14,400</u>	<u>14,235</u>
Total		<u><u>119,196</u></u>	<u><u>114,021</u></u>	<u><u>113,792</u></u>	<u><u>109,880</u></u>

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GENERAL FUND  
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DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.620.51030	PERSONNEL SALARIES	45,244	43,388	43,388	42,636
010.620.51080	PART-TIME	22,913	23,138	23,138	20,630
010.620.52010	SOCIAL SECURITY TAXES	5,214	5,089	5,089	4,564
010.620.52020	GROUP HEALTH INSURANCE	10,172	9,519	9,519	9,194
010.620.52030	RETIREMENT	9,228	8,899	8,899	8,135
010.620.52040	UNEMPLOYMENT INSURANCE	307	400	313	222
010.620.52050	WORKERS COMPENSATION	418	442	442	464
Total Personnel		<u>93,496</u>	<u>90,875</u>	<u>90,788</u>	<u>85,845</u>
010.620.53100	OFFICE SUPPLIES	50	100	100	10
010.620.53200	POSTAGE	50	0	0	0
010.620.53300	OPERATING EXPENSES	2,000	2,800	1,700	2,411
010.620.53560	GAS & OIL	6,250	6,250	6,250	6,108
010.620.53570	TIRES, BATTERIES & ACCESSORIES	800	800	800	723
010.620.53590	REPAIRS & MAINTENANCE SUPPLIES	500	500	500	95
010.620.53750	SMALL EQUIPMENT	900	0	0	41
Total Supplies & Materials		<u>10,550</u>	<u>10,450</u>	<u>9,350</u>	<u>9,388</u>
010.620.54030	TRAINING & EDUCATION	1,800	1,800	1,800	1,310
010.620.54520	TELEPHONE	750	500	500	599
010.620.54880	CITY POUND SERVICES	50,000	45,000	54,350	41,795
Total Other Charges & Services		<u>52,550</u>	<u>47,300</u>	<u>56,650</u>	<u>43,704</u>
Total		<u><u>156,596</u></u>	<u><u>148,625</u></u>	<u><u>156,788</u></u>	<u><u>138,937</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 625: HUMAN SERVICES

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.625.54650	INDIGENT BURIALS	50,000	50,000	50,000	42,400
	Total Other Charges & Services	50,000	50,000	50,000	42,400
	Total	50,000	50,000	50,000	42,400

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 630: VETERANS SERVICES

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.630.51030	PERSONNEL SALARIES	68,890	67,523	67,523	63,910
010.630.52010	SOCIAL SECURITY TAXES	5,270	5,166	5,166	4,693
010.630.52020	GROUP HEALTH INSURANCE	14,532	13,863	13,863	13,308
010.630.52030	RETIREMENT	9,328	9,033	9,033	8,191
010.630.52040	UNEMPLOYMENT INSURANCE	310	500	317	223
010.630.52050	WORKERS COMPENSATION	263	278	278	224
Total Personnel		<u>98,593</u>	<u>96,363</u>	<u>96,180</u>	<u>90,549</u>
010.630.53100	OFFICE SUPPLIES	500	400	400	379
010.630.53200	POSTAGE	850	800	800	642
010.630.53300	OPERATING EXPENSES	400	1,100	1,100	315
Total Supplies & Materials		<u>1,750</u>	<u>2,300</u>	<u>2,300</u>	<u>1,336</u>
010.630.54030	TRAINING & EDUCATION	700	900	900	783
010.630.54080	LOCAL TRAVEL	1,200	1,200	800	699
010.630.54200	PRINTING	300	400	400	0
010.630.54520	TELEPHONE	1,200	1,200	1,200	1,373
010.630.54600	EQUIPMENT RENTAL	1,200	1,200	1,200	1,065
Total Other Charges & Services		<u>4,600</u>	<u>4,900</u>	<u>4,500</u>	<u>3,920</u>
Total		<u><u>104,943</u></u>	<u><u>103,563</u></u>	<u><u>102,980</u></u>	<u><u>95,805</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 660: PARKS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.660.53300	OPERATING EXPENSES	200	300	200	160
010.660.53350	JANITORIAL SUPPLIES	300	300	300	0
010.660.53590	REPAIRS & MAINTENANCE SUPPLIES	1,000	1,000	1,000	0
	Total Supplies & Materials	<u>1,500</u>	<u>1,600</u>	<u>1,500</u>	<u>160</u>
010.660.54490	MISCELLANEOUS	100	100	100	0
010.660.54520	TELEPHONE	850	850	850	699
010.660.54540	UTILITIES	55,000	55,000	55,000	40,396
	Total Other Charges & Services	<u>55,950</u>	<u>55,950</u>	<u>55,950</u>	<u>41,095</u>
	Total	<u><u>57,450</u></u>	<u><u>57,550</u></u>	<u><u>57,450</u></u>	<u><u>41,255</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.665.51030	PERSONNEL SALARIES	43,575	42,721	42,721	41,477
010.665.51080	PART-TIME	10,227	10,021	10,021	8,662
010.665.52010	SOCIAL SECURITY TAXES	4,115	4,036	4,036	3,835
010.665.52030	RETIREMENT	1,385	1,341	1,341	1,110
010.665.52040	UNEMPLOYMENT INSURANCE	242	400	247	175
010.665.52050	WORKERS COMPENSATION	39	41	41	30
	Total Personnel	<u>59,583</u>	<u>58,560</u>	<u>58,407</u>	<u>55,289</u>
010.665.53100	OFFICE SUPPLIES	1,900	1,900	1,900	1,598
010.665.53200	POSTAGE	1,300	1,300	1,300	1,276
010.665.53300	OPERATING EXPENSES	300	300	300	30
	Total Supplies & Materials	<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>2,904</u>
010.665.54030	TRAINING & EDUCATION	4,500	4,500	4,500	5,887
010.665.54080	LOCAL TRAVEL	11,000	11,000	11,000	7,628
010.665.54490	MISCELLANEOUS	400	400	400	451
010.665.54520	TELEPHONE	300	300	300	230
010.665.54600	EQUIPMENT RENTAL	1,000	1,000	1,000	970
	Total Other Charges & Services	<u>17,200</u>	<u>17,200</u>	<u>17,200</u>	<u>15,166</u>
	Total	<u><u>80,283</u></u>	<u><u>79,260</u></u>	<u><u>79,107</u></u>	<u><u>73,359</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 715: COUNTY PLANNING

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.715.53300	OPERATING EXPENSES	0	0	0	69
	Total Supplies & Materials	0	0	0	69
010.715.54000	PROFESSIONAL SERVICES	20,000	10,000	20,000	18,309
	Total Other Charges & Services	20,000	10,000	20,000	18,309
	Total	20,000	10,000	20,000	18,378

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.730.51030	PERSONNEL SALARIES	78,857	44,931	44,931	46,366
010.730.51080	PART-TIME	0	10,712	10,712	11,288
010.730.52010	SOCIAL SECURITY TAXES	6,033	4,256	4,256	4,255
010.730.52020	GROUP HEALTH INSURANCE	20,345	9,242	9,242	9,191
010.730.52030	RETIREMENT	10,677	7,444	7,444	7,389
010.730.52040	UNEMPLOYMENT INSURANCE	354	450	261	201
010.730.52050	WORKERS COMPENSATION	296	224	224	245
Total Personnel		<u>116,562</u>	<u>77,259</u>	<u>77,070</u>	<u>78,935</u>
010.730.53100	OFFICE SUPPLIES	250	150	150	0
010.730.53200	POSTAGE	1,300	1,350	1,350	1,138
010.730.53300	OPERATING EXPENSES	2,100	2,100	1,150	1,180
Total Supplies & Materials		<u>3,650</u>	<u>3,600</u>	<u>2,650</u>	<u>2,318</u>
010.730.54000	PROFESSIONAL SERVICES	2,500	2,500	3,000	2,130
010.730.54030	TRAINING & EDUCATION	1,600	400	1,500	524
010.730.54080	LOCAL TRAVEL	5,000	4,500	6,250	4,684
010.730.54200	PRINTING	300	350	350	115
010.730.54520	TELEPHONE	300	350	350	200
010.730.54540	UTILITIES	750	750	750	745
Total Other Charges & Services		<u>10,450</u>	<u>8,850</u>	<u>12,200</u>	<u>8,398</u>
Total		<u><u>130,662</u></u>	<u><u>89,709</u></u>	<u><u>91,920</u></u>	<u><u>89,651</u></u>



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2014 Adopted Budget**

DEPT 735: ENVIRONMENTAL CONTROL OFFICER

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.735.51030	PERSONNEL SALARIES	46,118	45,364	45,364	44,425
010.735.52010	SOCIAL SECURITY TAXES	3,528	3,470	3,470	3,328
010.735.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
010.735.52030	RETIREMENT	6,244	6,069	6,069	5,694
010.735.52040	UNEMPLOYMENT INSURANCE	208	325	213	155
010.735.52050	WORKERS COMPENSATION	868	917	917	901
Total Personnel		66,654	65,387	65,275	63,375
010.735.53100	OFFICE SUPPLIES	500	500	500	148
010.735.53200	POSTAGE	100	100	100	56
010.735.53300	OPERATING EXPENSES	500	650	500	223
010.735.53400	UNIFORMS	1,000	1,000	1,000	54
010.735.53410	AMMUNITION	1,000	0	0	0
010.735.53560	GAS & OIL	5,500	5,000	5,000	5,720
010.735.53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	15
010.735.53580	PARTS	0	1,000	1,000	0
010.735.53590	REPAIRS & MAINTENANCE SUPPLIES	2,500	2,500	2,500	953
010.735.53750	SMALL EQUIPMENT	0	0	0	169
Total Supplies & Materials		11,100	10,750	10,600	7,338
010.735.54030	TRAINING & EDUCATION	1,500	1,500	1,500	0
010.735.54200	PRINTING	500	500	500	107
010.735.54520	TELEPHONE	1,200	1,200	1,200	1,264
Total Other Charges & Services		3,200	3,200	3,200	1,371
Total		80,954	79,337	79,075	72,084

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2014 Adopted Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.775.56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010.775.56710	AID TO OTHER GOVTS-MH/MR	46,200	46,200	46,200	46,200
010.775.56720	AID TO OTHER GOVTS-TCOG	7,000	7,000	7,000	6,453
010.775.56725	AID TO OTHER GOVTS-RMA	7,000	3,000	3,000	11,775
010.775.56730	AID TO OTHER GOVTS-LIBRARIES	21,200	21,200	21,200	21,200
010.775.56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010.775.56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010.775.56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	14,550
010.775.56790	AID TO CHILD ADVOCACY	0	0	0	215
Aid to Other Governments		130,900	126,900	126,900	134,893
Total		130,900	126,900	126,900	134,893

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
010.800.57000	TRANSFERS TO OTHER FUNDS	100,000	900,000	1,050,000	275,520
010.800.57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010.800.57335	VICTIMS ASSISTANCE	0	0	0	32
010.800.57336	DOMESTIC VIOLENCE GRANT MATCH	30,000	20,000	20,000	30,073
010.800.57413	INDIGENT HEALTH	0	1,979,500	1,979,500	1,783,329
010.800.57800	AIRPORT	133,645	902,430	902,430	85,000
Total Transfers		270,145	3,808,430	3,958,430	2,180,454
Total		270,145	3,808,430	3,958,430	2,180,454
Total Expenditures		34,869,975	34,995,391	34,946,951	31,605,825
Excess (Deficiency) of Revenues over Expenditures		14,293	(920,643)	(1,438,896)	1,734,918
Beginning Fund Balance		9,288,136	10,208,779	10,208,779	8,473,861
Ending Fund Balance		9,302,429	9,288,136	8,769,883	10,208,779

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
020.000.42100	TOBACCO SETTLEMENT FUNDS	75,000	75,000	75,000	93,988
	Total Intergovernmental	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	<u>93,988</u>
020.000.49000	INVESTMENT EARNINGS	3,000	3,000	35,000	2,513
	Total Investment Earnings	<u>3,000</u>	<u>3,000</u>	<u>35,000</u>	<u>2,513</u>
	Total	<u><u>78,000</u></u>	<u><u>78,000</u></u>	<u><u>110,000</u></u>	<u><u>96,501</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
020.800.57499	TRANSFER TO PUBLIC HEALTH	200,000	200,000	200,000	8,692
	Total Transfers	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>8,692</u>
	Total	<u><u>200,000</u></u>	<u><u>200,000</u></u>	<u><u>200,000</u></u>	<u><u>8,692</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(122,000)	(122,000)	(90,000)	87,809
	Beginning Fund Balance	<u>886,332</u>	<u>1,008,332</u>	<u>1,008,332</u>	<u>920,523</u>
	Ending Fund Balance	<u><u>764,332</u></u>	<u><u>886,332</u></u>	<u><u>918,332</u></u>	<u><u>1,008,332</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
210.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	712,781
210.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	13,159
210.000.40200	PENALTY & INTEREST	9,000	9,000	9,000	10,578
	Total Property Taxes	<u>719,000</u>	<u>719,000</u>	<u>719,000</u>	<u>736,518</u>
210.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	50,000	49,339
210.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	20,000	26,973
	Total Intergovernmental	<u>71,500</u>	<u>71,500</u>	<u>70,000</u>	<u>76,312</u>
210.000.45530	TAX ASSESSOR VEHICLE REG.	410,000	430,000	410,000	439,032
	Total Fees of Office	<u>410,000</u>	<u>430,000</u>	<u>410,000</u>	<u>439,032</u>
210.000.48000	COUNTY COURT FINES	175,000	175,000	150,000	159,965
210.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	95,874
210.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	125,989
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>375,000</u>	<u>381,828</u>
210.000.49000	INVESTMENT EARNINGS	2,500	2,500	2,000	2,129
	Total Investment Earnings	<u>2,500</u>	<u>2,500</u>	<u>2,000</u>	<u>2,129</u>
210.000.49500	SALE OF FIXED ASSETS	0	42,300	0	22,144
210.000.49800	CONTRACTED ROAD WORK	0	128,334	0	39,345
210.000.49900	INSURANCE PROCEEDS	0	800	0	598
210.000.49950	MISCELLANEOUS REVENUE	1,000	1,000	1,000	1,241
210.000.49970	TRANSFER IN/CASH MATCH	0	0	0	0
	Total Miscellaneous Revenue	<u>1,000</u>	<u>172,434</u>	<u>1,000</u>	<u>63,328</u>
	Total	<u><u>1,604,000</u></u>	<u><u>1,795,434</u></u>	<u><u>1,577,000</u></u>	<u><u>1,699,147</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
210.701.51010	ELECTED OFFICIAL SALARIES	27,140	26,679	26,679	26,091
210.701.51030	ASSISTANTS	474,793	525,000	566,507	538,888
210.701.51080	PART-TIME	38,854	30,000	38,900	17,067
210.701.52010	SOCIAL SECURITY TAXES	40,044	42,000	48,354	40,787
210.701.52020	GROUP HEALTH INSURANCE	120,131	120,000	133,085	124,132
210.701.52030	RETIREMENT	70,879	76,000	84,557	73,931
210.701.52040	UNEMPLOYMENT COMPENSATION	2,356	4,150	2,970	1,932
210.701.52050	WORKERS COMPENSATION	17,354	21,629	21,629	20,177
Total Personnel		791,551	845,458	922,681	843,005
210.701.53300	OPERATING EXPENSES	30,000	30,600	30,600	22,803
210.701.53500	CULVERTS	12,000	18,000	18,000	17,644
210.701.53510	BRIDGES	5,000	5,000	5,000	63
210.701.53530	ROCK	200,000	281,835	220,000	116,624
210.701.53540	ROAD OILS	380,000	366,499	300,000	313,489
210.701.53550	ROAD SIGNS	10,000	12,000	12,000	5,880
210.701.53560	GAS, OIL, ETC.	200,000	200,000	200,000	208,416
210.701.53570	TIRES, BATTERIES & ACCESSORIES	25,000	25,000	25,000	25,256
210.701.53580	PARTS	45,000	55,000	55,000	33,287
210.701.53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	25,000	13,005
210.701.53750	SMALL EQUIPMENT	7,500	5,500	5,500	5,139
Total Supplies & Materials		939,500	1,024,434	896,100	761,606
210.701.54490	MISCELLANEOUS EXPENSE	500	500	500	0
210.701.54520	TELEPHONE	3,500	4,500	4,500	3,550
210.701.54540	UTILITIES	13,500	13,500	13,500	16,158
210.701.54600	EQUIPMENT RENTAL	15,000	13,000	2,000	0
Total Other Charges & Services		32,500	31,500	20,500	19,708



**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
210.701.55150	MACHINERY	0	168,000	150,000	0
	Total Capital Outlay	0	179,000	150,000	0
	Total	1,763,551	2,080,392	1,989,281	1,624,319
	Excess (Deficiency) of Revenues over Expenditures	(159,551)	(284,958)	(412,281)	74,828
	Beginning Fund Balance	509,245	794,203	794,203	719,375
	Ending Fund Balance	349,694	509,245	381,922	794,203

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
220.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	712,781
220.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	13,159
220.000.40200	PENALTY & INTEREST	9,000	9,000	9,000	10,578
	Total Property Taxes	<u>719,000</u>	<u>719,000</u>	<u>719,000</u>	<u>736,518</u>
220.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	50,000	49,339
220.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	20,000	26,973
	Total Intergovernmental	<u>71,500</u>	<u>71,500</u>	<u>70,000</u>	<u>76,312</u>
220.000.45530	TAX ASSESSOR VEHICLE REG.	410,000	430,000	410,000	439,032
	Total Fees of Office	<u>410,000</u>	<u>430,000</u>	<u>410,000</u>	<u>439,032</u>
220.000.48000	COUNTY COURT FINES	175,000	175,000	150,000	159,965
220.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	95,874
220.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	125,989
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>375,000</u>	<u>381,828</u>
220.000.49000	INVESTMENT EARNINGS	2,500	2,000	3,000	1,805
	Total Investment Earnings	<u>2,500</u>	<u>2,000</u>	<u>3,000</u>	<u>1,805</u>
220.000.49800	CONTRACTED ROAD WORK	0	38,000	0	3,326
220.000.49950	MISCELLANEOUS REVENUE	1,000	1,000	1,000	3
	Total Miscellaneous Revenue	<u>1,000</u>	<u>39,000</u>	<u>1,000</u>	<u>3,329</u>
	Total	<u><u>1,604,000</u></u>	<u><u>1,661,500</u></u>	<u><u>1,578,000</u></u>	<u><u>1,638,824</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
220.702.51010	ELECTED OFFICIAL SALARIES	27,400	26,844	26,844	26,043
220.702.51030	ASSISTANTS	574,389	563,710	563,710	526,439
220.702.51080	PART-TIME	34,733	34,733	34,733	37,840
220.702.52010	SOCIAL SECURITY TAXES	48,692	47,836	47,836	42,950
220.702.52020	GROUP HEALTH INSURANCE	139,507	133,085	133,085	123,256
220.702.52030	RETIREMENT	86,185	83,647	83,647	71,616
220.702.52040	UNEMPLOYMENT COMPENSATION	2,863	4,300	2,938	1,962
220.702.52050	WORKERS COMPENSATION	20,233	21,353	21,353	20,971
Total Personnel		934,002	915,508	914,146	851,077
220.702.53300	OPERATING EXPENSES	32,000	32,000	32,000	10,437
220.702.53400	UNIFORMS	5,000	5,000	5,000	0
220.702.53500	CULVERTS	15,000	15,000	15,000	(1,140)
220.702.53510	BRIDGES	5,000	5,000	5,000	0
220.702.53530	ROCK	260,000	260,000	260,000	275,500
220.702.53540	ROAD OILS	225,000	225,000	225,000	253,444
220.702.53550	ROAD SIGNS	7,500	7,500	7,500	2,841
220.702.53560	GAS, OIL, ETC.	145,000	145,000	145,000	142,306
220.702.53570	TIRES, BATTERIES & ACCESSORIES	17,000	17,000	17,000	24,008
220.702.53580	PARTS	50,000	50,000	50,000	59,872
220.702.53590	REPAIR & MAINTENANCE SUPPLIES	18,000	18,000	18,000	12,775
220.702.53750	SMALL EQUIPMENT	0	0	0	415
Total Supplies & Materials		779,500	779,500	779,500	780,458
220.702.54520	TELEPHONE	3,500	3,500	3,500	3,279
220.702.54540	UTILITIES	8,000	8,000	8,000	5,828
220.702.54550	REPAIRS & MAINTENANCE	3,000	3,000	3,000	890
220.702.54600	EQUIPMENT RENTAL	6,000	6,000	6,000	0
Total Other Charges & Services		20,500	20,500	20,500	9,997

**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
220.702.55200	EQUIPMENT	60,000	0	0	38,700
220.702.55250	VEHICLES	0	0	0	95,417
	Total Capital Outlay	60,000	0	0	134,117
	Total	1,794,002	1,715,508	1,714,146	1,775,649
	Excess (Deficiency) of Revenues over Expenditures	(190,002)	(54,008)	(136,146)	(136,825)
	Beginning Fund Balance	335,057	389,065	389,065	525,890
	Ending Fund Balance	145,055	335,057	252,919	389,065

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
230.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	712,781
230.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	13,159
230.000.40200	PENALTY & INTEREST	9,000	9,000	9,000	10,578
	Total Property Taxes	<u>719,000</u>	<u>719,000</u>	<u>719,000</u>	<u>736,518</u>
230.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	50,000	49,339
230.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	20,000	26,973
	Total Intergovernmental	<u>71,500</u>	<u>71,500</u>	<u>70,000</u>	<u>76,312</u>
230.000.45530	TAX ASSESSOR VEHICLE REG.	410,000	430,000	410,000	439,032
	Total Fees of Office	<u>410,000</u>	<u>430,000</u>	<u>410,000</u>	<u>439,032</u>
230.000.48000	COUNTY COURT FINES	175,000	175,000	150,000	159,965
230.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	95,874
230.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	125,989
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>375,000</u>	<u>381,828</u>
230.000.49000	INVESTMENT EARNINGS	3,000	4,000	3,000	3,978
	Total Investment Earnings	<u>3,000</u>	<u>4,000</u>	<u>3,000</u>	<u>3,978</u>
230.000.49500	SALE OF FIXED ASSETS	0	0	0	36,826
230.000.49800	CONTRACTED ROAD WORK	0	30,000	0	96,329
230.000.49950	MISCELLANEOUS REVENUE	2,000	5,000	2,000	2,151
	Total Miscellaneous Revenue	<u>2,000</u>	<u>35,000</u>	<u>2,000</u>	<u>135,306</u>
	Total	<u><u>1,605,500</u></u>	<u><u>1,659,500</u></u>	<u><u>1,579,000</u></u>	<u><u>1,772,974</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
230.703.51010	ELECTED OFFICIAL SALARIES	27,245	26,714	26,714	26,225
230.703.51030	ASSISTANTS	576,088	564,929	564,929	535,512
230.703.51080	PART-TIME	45,000	86,664	86,664	50,246
230.703.52010	SOCIAL SECURITY TAXES	49,597	51,891	51,891	44,984
230.703.52020	GROUP HEALTH INSURANCE	139,507	133,085	133,085	121,886
230.703.52030	RETIREMENT	87,785	90,741	90,741	72,717
230.703.52040	UNEMPLOYMENT COMPENSATION	2,919	4,300	3,189	2,038
230.703.52050	WORKERS COMPENSATION	20,596	23,281	23,281	21,418
Total Personnel		<u>948,737</u>	<u>981,605</u>	<u>980,494</u>	<u>875,026</u>
230.703.53300	OPERATING EXPENSES	20,000	25,000	25,000	11,089
230.703.53500	CULVERTS	17,500	17,500	17,500	11,073
230.703.53510	BRIDGES	15,000	25,000	25,000	953
230.703.53530	ROCK	260,000	175,000	200,000	159,596
230.703.53540	ROAD OILS	300,000	150,000	150,000	305,264
230.703.53550	ROAD SIGNS	5,000	7,500	7,500	2,541
230.703.53560	GAS, OIL, ETC.	180,000	140,000	140,000	204,173
230.703.53570	TIRES, BATTERIES & ACCESORIES	30,000	25,000	25,000	22,820
230.703.53580	PARTS	30,000	40,000	40,000	31,136
230.703.53590	REPAIR & MAINTENANCE SUPPLIES	20,000	20,000	20,000	10,678
230.703.53750	SMALL EQUIPMENT	1,500	0	0	(37)
Total Supplies & Materials		<u>879,000</u>	<u>625,000</u>	<u>650,000</u>	<u>759,286</u>
230.703.54520	TELEPHONE	2,500	2,500	2,500	3,626
230.703.54540	UTILITIES	12,000	12,000	12,000	7,580
230.703.54550	REPAIRS & MAINTENANCE	0	0	0	35
230.703.54600	EQUIPMENT RENTAL	2,500	2,500	2,500	209
Total Other Charges & Services		<u>17,000</u>	<u>17,000</u>	<u>17,000</u>	<u>11,450</u>



**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
230.703.55100	IMPROVEMENTS	0	25,000	0	0
230.703.55200	EQUIPMENT	105,000	306,480	0	89,999
230.703.55250	VEHICLES	60,000	0	0	0
Total Capital Outlay		<u>165,000</u>	<u>331,480</u>	<u>0</u>	<u>89,999</u>
230.800.57000	TRANSFER TO RIGHT-OF-WAY FUND	600,000	0	600,000	0
Total Transfers		<u>600,000</u>	<u>0</u>	<u>600,000</u>	<u>0</u>
Total		<u><u>2,609,737</u></u>	<u><u>1,955,085</u></u>	<u><u>2,247,494</u></u>	<u><u>1,735,761</u></u>
Excess (Deficiency) of Revenues over Expenditures		(1,004,237)	(295,585)	(668,494)	37,213
Beginning Fund Balance		<u>1,022,994</u>	<u>1,318,579</u>	<u>1,318,579</u>	<u>1,281,366</u>
Ending Fund Balance		<u><u>18,757</u></u>	<u><u>1,022,994</u></u>	<u><u>650,085</u></u>	<u><u>1,318,579</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
240.000.40000	CURRENT TAX COLLECTIONS	700,000	700,000	700,000	712,781
240.000.40100	DELINQUENT TAXES	10,000	10,000	10,000	13,159
240.000.40200	PENALTY & INTEREST	9,000	9,000	9,000	10,578
	Total Property Taxes	<u>719,000</u>	<u>719,000</u>	<u>719,000</u>	<u>736,518</u>
240.000.42350	STATE FLOOD CONTROL PAYMENTS	46,500	46,500	50,000	49,339
240.000.43450	STATE GROSS & AXLE WEIGHT	25,000	25,000	20,000	26,973
	Total Intergovernmental	<u>71,500</u>	<u>71,500</u>	<u>70,000</u>	<u>76,312</u>
240.000.45530	TAX ASSESSOR VEHICLE REG.	410,000	430,000	410,000	439,032
	Total Fees of Office	<u>410,000</u>	<u>430,000</u>	<u>410,000</u>	<u>439,032</u>
240.000.48000	COUNTY COURT FINES	175,000	175,000	150,000	159,965
240.000.48100	DISTRICT COURT FINES	100,000	100,000	100,000	95,874
240.000.48200	JUSTICE OF THE PEACE FINES	125,000	125,000	125,000	125,989
	Total Fines	<u>400,000</u>	<u>400,000</u>	<u>375,000</u>	<u>381,828</u>
240.000.49000	INVESTMENT EARNINGS	4,000	4,000	3,000	3,761
	Total Investment Earnings	<u>4,000</u>	<u>4,000</u>	<u>3,000</u>	<u>3,761</u>
240.000.49500	SALE OF FIXED ASSETS	0	0	0	876
240.000.49800	CONTRACTED ROAD WORK	0	56,000	0	169,806
240.000.49950	MISCELLANEOUS REVENUE	1,000	7,000	1,000	7,031
	Total Miscellaneous Revenue	<u>1,000</u>	<u>63,000</u>	<u>1,000</u>	<u>177,713</u>
	Total	<u><u>1,605,500</u></u>	<u><u>1,687,500</u></u>	<u><u>1,578,000</u></u>	<u><u>1,815,164</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
240.704.51010	ELECTED OFFICIAL SALARIES	27,140	26,609	26,609	25,833
240.704.51030	ASSISTANTS	620,685	608,992	608,992	565,510
240.704.51080	PART-TIME	35,000	35,000	35,000	0
240.704.52010	SOCIAL SECURITY TAXES	52,238	51,302	51,302	42,079
240.704.52020	GROUP HEALTH INSURANCE	149,195	142,327	142,327	129,259
240.704.52030	RETIREMENT	92,457	89,711	89,711	75,322
240.704.52040	UNEMPLOYMENT COMPENSATION	3,071	4,300	3,151	1,956
240.704.52050	WORKERS COMPENSATION	22,892	24,149	24,149	20,171
Total Personnel		1,002,678	982,390	981,241	860,130
240.704.53300	OPERATING EXPENSES	25,000	25,000	25,000	29,770
240.704.53500	CULVERTS	20,000	20,000	20,000	23,799
240.704.53510	BRIDGES	10,000	0	10,000	0
240.704.53520	GRAVEL	0	0	0	2,696
240.704.53530	ROCK	200,000	200,000	200,000	129,891
240.704.53540	ROAD OILS	200,000	200,000	200,000	195,060
240.704.53550	ROAD SIGNS	8,000	8,000	5,000	2,820
240.704.53560	GAS, OIL, ETC.	180,000	180,000	180,000	201,152
240.704.53570	TIRES, BATTERIES & ACCESSORIES	30,000	30,000	30,000	22,780
240.704.53580	PARTS	50,000	50,000	50,000	59,826
240.704.53590	REPAIR & MAINTENANCE SUPPLIES	25,000	25,000	20,000	23,273
240.704.53750	SMALL EQUIPMENT	3,000	3,000	3,000	0
Total Supplies & Materials		751,000	741,000	743,000	691,067
240.704.54000	PROFESSIONAL SERVICES	2,000	14,000	2,000	678
240.704.54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
240.704.54520	TELEPHONE	6,000	6,000	6,000	5,692
240.704.54540	UTILITIES	12,000	12,000	7,000	6,490
240.704.54550	REPAIRS & MAINTENANCE	5,000	5,000	2,000	2,080
240.704.54600	EQUIPMENT RENTAL	5,000	5,000	5,000	1,143
Total Other Charges & Services		31,000	43,000	23,000	16,083

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
240.704.55050	BUILDINGS	30,000	81,500	0	10,300
240.704.55150	MACHINERY	0	276,000	0	0
240.704.55200	EQUIPMENT	100,000	12,300	0	136,817
240.704.55250	VEHICLES	80,000	0	0	0
240.704.55350	COMMUNICATIONS EQUIPMENT	0	0	0	52
Total Capital Outlay		<u>210,000</u>	<u>369,800</u>	<u>0</u>	<u>147,169</u>
Total		<u><u>1,994,678</u></u>	<u><u>2,136,190</u></u>	<u><u>1,747,241</u></u>	<u><u>1,714,449</u></u>
Excess (Deficiency) of Revenues over Expenditures		(389,178)	(448,690)	(169,241)	100,715
Beginning Fund Balance		<u>872,651</u>	<u>1,321,341</u>	<u>1,321,341</u>	<u>1,220,626</u>
Ending Fund Balance		<u><u>483,473</u></u>	<u><u>872,651</u></u>	<u><u>1,152,100</u></u>	<u><u>1,321,341</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
250.000.49000	INVESTMENT EARNINGS	30	30	30	26
	Total Investment Earnings	<u>30</u>	<u>30</u>	<u>30</u>	<u>26</u>
250.000.49770	DRINK VENDING COMMISSIONS	3,000	3,000	3,000	3,539
250.000.49775	SNACK VENDING COMMISSIONS	1,200	1,200	1,200	1,387
250.000.49950	MISCELLANEOUS REVENUE	500	500	500	647
	Total Miscellaneous Revenue	<u>4,700</u>	<u>4,700</u>	<u>4,700</u>	<u>5,573</u>
	Total	<u><u>4,730</u></u>	<u><u>4,730</u></u>	<u><u>4,730</u></u>	<u><u>5,599</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
250.406.53310	EMPLOYEE BANQUET	6,000	6,000	6,000	5,142
250.406.53320	CHRISTMAS LUNCH EXPENDITURES	2,500	0	2,500	0
250.406.53330	MISCELLANEOUS EMPLOYEE EXP	250	200	0	0
	Total Supplies & Materials	<u>8,750</u>	<u>6,200</u>	<u>8,500</u>	<u>5,142</u>
	Total	<u><u>8,750</u></u>	<u><u>6,200</u></u>	<u><u>8,500</u></u>	<u><u>5,142</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,020)	(1,470)	(3,770)	457
	Beginning Fund Balance	<u>9,904</u>	<u>11,374</u>	<u>11,374</u>	<u>10,917</u>
	Ending Fund Balance	<u><u>5,884</u></u>	<u><u>9,904</u></u>	<u><u>7,604</u></u>	<u><u>11,374</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
253.000.49000	INVESTMENT EARNINGS	250	250	100	160
	Total Investment Earnings	<u>250</u>	<u>250</u>	<u>100</u>	<u>160</u>
253.000.49600	DONATIONS	75,000	78,400	60,000	72,799
	Total Miscellaneous Revenue	<u>75,000</u>	<u>78,400</u>	<u>60,000</u>	<u>72,799</u>
	Total	<u><u>75,250</u></u>	<u><u>78,650</u></u>	<u><u>60,100</u></u>	<u><u>72,959</u></u>

**GRAYSON COUNTY, TEXAS  
HOLIDAY LIGHTS  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
253.660.51020	APPOINTED OFFICIALS	0	0	0	943
253.660.51030	PERSONNEL SALARIES	6,500	6,000	6,000	5,224
253.660.51080	PART-TIME	2,500	10,000	10,000	0
253.660.52010	SOCIAL SECURITY TAXES	1,200	1,200	1,200	448
253.660.52020	GROUP HEALTH INSURANCE	0	1,000	1,000	0
253.660.52030	RETIREMENT	1,000	1,000	1,000	778
253.660.52040	UNEMPLOYMENT INSURANCE	50	50	50	20
253.660.52050	WORKERS COMPENSATION	500	500	500	206
Total Personnel		<u>11,750</u>	<u>19,750</u>	<u>19,750</u>	<u>7,619</u>
253.660.53300	OPERATING EXPENSES	40,000	30,000	30,000	28,797
Total Supplies & Materials		<u>40,000</u>	<u>30,000</u>	<u>30,000</u>	<u>28,797</u>
253.660.55050	BUILDINGS	0	0	0	0
253.660.55200	EQUIPMENT	40,000	40,000	20,000	0
Total Capital Outlay		<u>40,000</u>	<u>40,000</u>	<u>20,000</u>	<u>0</u>
Total		<u><u>91,750</u></u>	<u><u>89,750</u></u>	<u><u>69,750</u></u>	<u><u>36,416</u></u>
Excess (Deficiency) of Revenues over Expenditures		(16,500)	(11,100)	(9,650)	36,543
Beginning Fund Balance		<u>63,688</u>	<u>74,788</u>	<u>74,788</u>	<u>38,245</u>
Ending Fund Balance		<u><u>47,188</u></u>	<u><u>63,688</u></u>	<u><u>65,138</u></u>	<u><u>74,788</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR SPECIAL INVENTORY TAX**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
255.000.45590	TAX ASSESSOR S-I-T PENALTY	3,000	2,500	3,000	2,325
	Total Fees of Office	<u>3,000</u>	<u>2,500</u>	<u>3,000</u>	<u>2,325</u>
255.000.49000	INVESTMENT EARNINGS	500	500	500	324
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>324</u>
	Total	<u><u>3,500</u></u>	<u><u>3,000</u></u>	<u><u>3,500</u></u>	<u><u>2,649</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
255.440.53300	OPERATING EXPENDITURES	7,500	7,500	7,500	0
255.440.53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
	Total Supplies & Materials	<u>12,500</u>	<u>12,500</u>	<u>12,500</u>	<u>0</u>
255.440.54030	TRAINING & EDUCATION	5,000	2,000	2,000	0
255.440.54080	LOCAL TRAVEL	1,000	1,000	1,000	0
	Total Other Charges & Services	<u>6,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
255.440.55100	IMPROVEMENTS	45,000	0	0	0
	Total Capital Outlay	<u>45,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>63,500</u></u>	<u><u>15,500</u></u>	<u><u>15,500</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(60,000)	(12,500)	(12,000)	2,649
	Beginning Fund Balance	<u>113,203</u>	<u>125,703</u>	<u>125,703</u>	<u>123,054</u>
	Ending Fund Balance	<u><u>53,203</u></u>	<u><u>113,203</u></u>	<u><u>113,703</u></u>	<u><u>125,703</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
265.000.45305	COUNTY CLERK PROBATE	4,000	4,000	2,700	3,544
265.000.45315	COUNTY CLERK CIVIL	2,000	2,000	2,000	1,910
265.000.45320	COUNTY CLERK CRIMINAL	5,000	4,600	4,600	5,350
265.000.45360	COUNTY CLERK MISCELLANEOUS	25,000	25,000	25,000	25,984
265.000.45600	DISTRICT CLERK	9,000	9,000	9,000	10,141
265.000.46000	JUSTICE OF THE PEACE	18,000	18,000	20,000	17,475
Total Fees of Office		<u>63,000</u>	<u>62,600</u>	<u>63,300</u>	<u>64,404</u>
265.000.49000	INVESTMENT EARNINGS	1,000	1,000	1,000	914
Total Investment Earnings		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>914</u>
265.000.49950	MISCELLANEOUS REVENUE	0	250	0	100
Total Miscellaneous Revenue		<u>0</u>	<u>250</u>	<u>0</u>	<u>100</u>
Total		<u><u>64,000</u></u>	<u><u>63,850</u></u>	<u><u>64,300</u></u>	<u><u>65,418</u></u>

**GRAYSON COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
265.570.53100	OFFICE SUPPLIES	200	200	200	0
265.570.53300	OPERATING EXPENSES	5,000	5,000	5,000	2,544
265.570.53590	REPAIR & MAINTENANCE SUPPLIES	5,000	5,000	5,000	2,153
	Total Supplies & Materials	<u>10,200</u>	<u>10,200</u>	<u>10,200</u>	<u>4,697</u>
265.570.54000	PROFESSIONAL SERVICES	155,000	155,000	155,000	132,588
	Total Other Charges & Services	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>	<u>132,588</u>
265.570.55200	EQUIPMENT	25,000	25,000	25,000	13,240
	Total Capital Outlay	<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>13,240</u>
	Total	<u>190,200</u>	<u>190,200</u>	<u>190,200</u>	<u>150,525</u>
	Excess (Deficiency) of Revenues over Expenditures	(126,200)	(126,350)	(125,900)	(85,107)
	Beginning Fund Balance	<u>159,626</u>	<u>285,976</u>	<u>285,976</u>	<u>371,083</u>
	Ending Fund Balance	<u>33,426</u>	<u>159,626</u>	<u>160,076</u>	<u>285,976</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
266.000.46000	JUSTICE OF THE PEACE	5,500	5,500	6,000	5,745
	Total Fees of Office	5,500	5,500	6,000	5,745
266.000.49000	INVESTMENT EARNINGS	200	200	200	71
	Total Investment Earnings	200	200	200	71
	Total	5,700	5,700	6,200	5,816

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
266.570.53300	OPERATING EXPENDITURES	5,000	5,000	5,000	0
266.570.53590	REPAIR & MAINTENANCE	5,000	5,000	5,000	0
266.570.53750	SMALL EQUIPMENT	5,000	5,000	5,000	0
	Total Supplies & Materials	15,000	15,000	15,000	0
	Total	15,000	15,000	15,000	0
	Excess (Deficiency) of Revenues over Expenditures	(9,300)	(9,300)	(8,800)	5,816
	Beginning Fund Balance	21,721	31,021	31,021	25,205
	Ending Fund Balance	12,421	21,721	22,221	31,021

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
270.000.46040	JP1 CRIMINAL TECHNOLOGY	8,000	8,000	8,000	7,944
270.000.46045	JP2 CRIMINAL TECHNOLOGY	8,000	8,000	8,000	8,184
270.000.46050	JP3 CRIMINAL TECHNOLOGY	4,000	4,000	5,000	3,865
270.000.46055	JP4 CRIMINAL TECHNOLOGY	4,000	4,000	4,000	3,278
Total Fees of Office		<u>24,000</u>	<u>24,000</u>	<u>25,000</u>	<u>23,271</u>
270.000.49000	INVESTMENT EARNINGS	350	300	400	239
Total Investment Earnings		<u>350</u>	<u>300</u>	<u>400</u>	<u>239</u>
Total		<u><u>24,350</u></u>	<u><u>24,300</u></u>	<u><u>25,400</u></u>	<u><u>23,510</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2014 Adopted Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
270.511.53300	JP1 TECHNOLOGY	7,500	7,500	7,500	5,238
270.511.53750	SMALL EQUIPMENT	7,500	7,500	7,500	580
Total Supplies & Materials		<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>5,818</u>
270.511.55200	EQUIPMENT	0	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total		<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>5,818</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
270.512.53300	JP2 TECHNOLOGY	7,500	15,000	7,500	5,690
270.512.53750	SMALL EQUIPMENT	7,500	3,000	0	0
Total Supplies & Materials		<u>15,000</u>	<u>18,000</u>	<u>7,500</u>	<u>5,690</u>
Total		<u><u>15,000</u></u>	<u><u>18,000</u></u>	<u><u>7,500</u></u>	<u><u>5,690</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2014 Adopted Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
270.513.53300	JP3 TECHNOLOGY	7,500	7,500	7,500	3,202
270.513.53750	SMALL EQUIPMENT	3,500	4,500	0	0
Total Supplies & Materials		<u>11,000</u>	<u>12,000</u>	<u>7,500</u>	<u>3,202</u>
270.513.54520	TELEPHONE	0	0	2,500	2,860
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>2,500</u>	<u>2,860</u>
Total		<u><u>11,000</u></u>	<u><u>12,000</u></u>	<u><u>10,000</u></u>	<u><u>6,062</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
270.514.53300	JP4 TECHNOLOGY	7,500	7,500	7,500	6,131
270.514.53750	SMALL EQUIPMENT	3,500	2,500	0	0
Total Supplies & Materials		<u>11,000</u>	<u>10,000</u>	<u>7,500</u>	<u>6,131</u>
270.514.54520	TELEPHONE	0	0	3,500	570
Total Other Charges & Services		<u>0</u>	<u>0</u>	<u>3,500</u>	<u>570</u>
Total		<u><u>11,000</u></u>	<u><u>10,000</u></u>	<u><u>11,000</u></u>	<u><u>6,701</u></u>
Total		<u><u>52,000</u></u>	<u><u>55,000</u></u>	<u><u>43,500</u></u>	<u><u>24,271</u></u>
Excess (Deficiency) of Revenues over Expenditures		(27,650)	(30,700)	(18,100)	(761)
Beginning Fund Balance		<u>59,646</u>	<u>90,346</u>	<u>90,346</u>	<u>91,107</u>
Ending Fund Balance		<u><u>31,996</u></u>	<u><u>59,646</u></u>	<u><u>72,246</u></u>	<u><u>90,346</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
271.000.45357	COUNTY COURT TECHNOLOGY	6,500	6,500	4,500	5,701
271.000.45657	DISTRICT COURT TECHNOLOGY	2,300	2,300	1,500	1,772
	Total Fees of Office	<u>8,800</u>	<u>8,800</u>	<u>6,000</u>	<u>7,473</u>
271.000.49000	INVESTMENT EARNINGS	30	30	0	15
	Total Investment Earnings	<u>30</u>	<u>30</u>	<u>0</u>	<u>15</u>
	Total	<u><u>8,830</u></u>	<u><u>8,830</u></u>	<u><u>6,000</u></u>	<u><u>7,488</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
2014 Adopted Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
271.403.53300	COUNTY COURT TECH EXPENSES	5,000	6,000	3,500	4,400
	Total Supplies & Materials	5,000	6,000	3,500	4,400
	Total	5,000	6,000	3,500	4,400

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
271.530.53300	DISTRICT COURT TECH EXPENSES	1,000	1,000	1,000	1,250
	Total Supplies & Materials	1,000	1,000	1,000	1,250
	Total	1,000	1,000	1,000	1,250
	Total	6,000	7,000	4,500	5,650
	Excess (Deficiency) of Revenues over Expenditures	2,830	1,830	1,500	1,838
	Beginning Fund Balance	8,064	6,234	6,234	4,396
	Ending Fund Balance	10,894	8,064	7,734	6,234



**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
273.000.42030	ELECTION REIMBURSEMENTS	5,000	(17,232)	0	25,662
	Total Intergovernmental	5,000	(17,232)	0	25,662
	Total	5,000	(17,232)	0	25,662

DEPT 460: ELECTIONS

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
273.460.54320	ELECTIONS	5,000	0	0	0
	Total Other Charges & Services	5,000	0	0	0
	Total	5,000	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	(17,232)	0	25,662
Beginning Fund Balance		8,430	25,662	25,662	0
Ending Fund Balance		8,430	8,430	25,662	25,662

**Election Equipment Replacement Fund** - The Grayson County Commissioners Court has established this fund to collect funds for the eventual replacement of voting equipment. The Court intends to transfer \$100,000 annually from the General Fund to support the effort in approximately six years.

**GRAYSON COUNTY, TEXAS**  
**ELECTION EQUIPMENT REPLACEMENT FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
274.000.49970	TRANSFER IN/CASH MATCH	100,000	100,000	100,000	0
	Total Other Financing Sources	100,000	100,000	100,000	0
	Total	100,000	100,000	100,000	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
	Excess (Deficiency) of Revenues over Expenditures	100,000	100,000	100,000	0
	Beginning Fund Balance	100,000	0	0	0
	Ending Fund Balance	200,000	100,000	100,000	0

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
275.000.45320	COUNTY CLERK CRIMINAL	4,000	4,000	3,000	4,292
275.000.45370	COUNTY CLERK PRESERVATION FEE	130,000	130,000	125,000	129,740
	Total Fees of Office	<u>134,000</u>	<u>134,000</u>	<u>128,000</u>	<u>134,032</u>
275.000.49000	INVESTMENT EARNINGS	500	500	500	405
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>405</u>
	Total	<u><u>134,500</u></u>	<u><u>134,500</u></u>	<u><u>128,500</u></u>	<u><u>134,437</u></u>

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
275.403.51080	PART-TIME	15,000	22,815	22,815	17,919
275.403.52010	SOCIAL SECURITY TAXES	1,148	1,745	1,745	1,371
275.403.52030	RETIREMENT	2,031	3,052	3,052	2,296
275.403.52040	UNEMPLOYMENT COMPENSATION	68	125	45	62
275.403.52050	WORKERS COMPENSATION	57	59	59	62
	Total Personnel	<u>18,304</u>	<u>27,796</u>	<u>27,716</u>	<u>21,710</u>
275.403.53590	REPAIR & MAINTENANCE SUPPLIES	2,200	2,000	2,000	2,030
275.403.53750	SMALL EQUIPMENT	500	0	0	0
	Total Supplies & Materials	<u>2,700</u>	<u>2,000</u>	<u>2,000</u>	<u>2,030</u>
275.403.54030	TRAINING & EDUCATION	1,000	1,000	1,000	708
275.403.54230	PRESERVATION EXPENSE	110,000	100,000	100,000	167,806
275.403.54600	EQUIPMENT RENTAL	0	0	0	0
	Total Other Charges & Services	<u>111,000</u>	<u>101,000</u>	<u>101,000</u>	<u>168,514</u>
	Total	<u><u>132,004</u></u>	<u><u>130,796</u></u>	<u><u>130,716</u></u>	<u><u>192,254</u></u>
	Excess (Deficiency) of Revenues over Expenditures	2,496	3,704	(2,216)	(57,817)
	Beginning Fund Balance	<u>132,222</u>	<u>128,518</u>	<u>128,518</u>	<u>186,335</u>
	Ending Fund Balance	<u><u>134,718</u></u>	<u><u>132,222</u></u>	<u><u>126,302</u></u>	<u><u>128,518</u></u>

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



**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS ARCHIVE FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
276.000.45370	COUNTY CLERK PRESERVATION FEE	120,000	120,000	120,000	121,565
	Total Fees of Office	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	<u>121,565</u>
276.000.49000	INVESTMENT EARNINGS	700	600	1,000	812
	Total Investment Earnings	<u>700</u>	<u>600</u>	<u>1,000</u>	<u>812</u>
	Total	<u><u>120,700</u></u>	<u><u>120,600</u></u>	<u><u>121,000</u></u>	<u><u>122,377</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
276.403.54230	PRESERVATION EXPENSE	150,000	150,000	150,000	293,496
	Total Other Charges & Services	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>293,496</u>
	Total	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>150,000</u></u>	<u><u>293,496</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(29,300)	(29,400)	(29,000)	(171,119)
	Beginning Fund Balance	<u>86,952</u>	<u>116,352</u>	<u>116,352</u>	<u>287,471</u>
	Ending Fund Balance	<u><u>57,652</u></u>	<u><u>86,952</u></u>	<u><u>87,352</u></u>	<u><u>116,352</u></u>

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
277.000.45370	COUNTY CLERK PRESERVATION FEE	8,000	8,000	8,000	9,033
	Total Fees of Office	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>9,033</u>
277.000.49000	INVESTMENT EARNINGS	50	50	50	22
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>22</u>
	Total	<u><u>8,050</u></u>	<u><u>8,050</u></u>	<u><u>8,050</u></u>	<u><u>9,055</u></u>
Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
277.403.51080	PART-TIME	0	11,375	11,375	3,668
277.403.52010	SOCIAL SECURITY TAXES	0	875	347	281
277.403.52030	RETIREMENT	0	1,600	607	34
277.403.52040	UNEMPLOYMENT COMPENSATION	0	100	21	13
277.403.52050	WORKERS COMPENSATION	0	75	19	15
	Total Personnel	<u>0</u>	<u>14,025</u>	<u>12,369</u>	<u>4,011</u>
277.403.53300	OPERATING EXPENSES	500	0	0	0
	Total Supplies & Materials	<u>500</u>	<u>0</u>	<u>0</u>	<u>0</u>
277.403.54030	TRAINING & EDUCATION	1,200	1,500	1,200	1,084
277.403.54230	PRESERVATION EXPENSE	0	0	0	0
	Total Other Charges & Services	<u>1,200</u>	<u>1,500</u>	<u>1,200</u>	<u>1,084</u>
	Total	<u><u>1,700</u></u>	<u><u>15,525</u></u>	<u><u>13,569</u></u>	<u><u>5,095</u></u>
	Excess (Deficiency) of Revenues over Expenditures	6,350	(7,475)	(5,519)	3,960
	Beginning Fund Balance	<u>2,703</u>	<u>10,178</u>	<u>10,178</u>	<u>6,218</u>
	Ending Fund Balance	<u><u>9,053</u></u>	<u><u>2,703</u></u>	<u><u>4,659</u></u>	<u><u>10,178</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 RECORDS ARCHIVE FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
278.000.46560	DISTRICT CLERK PRESERVATION FEE	8,000	8,000	8,000	8,195
	Total Fees of Office	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>	<u>8,195</u>
278.000.49000	INVESTMENT EARNINGS	50	50	0	19
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>0</u>	<u>19</u>
	Total	<u><u>8,050</u></u>	<u><u>8,050</u></u>	<u><u>8,000</u></u>	<u><u>8,214</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
278.530.54230	PRESERVATION EXPENSE	28,000	0	15,000	0
	Total Other Charges & Services	<u>28,000</u>	<u>0</u>	<u>15,000</u>	<u>0</u>
	Total	<u><u>28,000</u></u>	<u><u>0</u></u>	<u><u>15,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(19,950)	8,050	(7,000)	8,214
	Beginning Fund Balance	<u>20,796</u>	<u>12,746</u>	<u>12,746</u>	<u>4,532</u>
	Ending Fund Balance	<u><u>846</u></u>	<u><u>20,796</u></u>	<u><u>5,746</u></u>	<u><u>12,746</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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
279.000.45605	DISTRICT CLERK CRIMINAL	2,200	2,200	1,500	2,096
279.000.46560	DIST. CLERK PRESERVATION FEE	10,000	10,000	10,000	9,355
	Total Fees of Office	<u>12,200</u>	<u>12,200</u>	<u>11,500</u>	<u>11,451</u>
279.000.49000	INVESTMENT EARNINGS	100	150	75	113
	Total Investment Earnings	<u>100</u>	<u>150</u>	<u>75</u>	<u>113</u>
	Total	<u><u>12,300</u></u>	<u><u>12,350</u></u>	<u><u>11,575</u></u>	<u><u>11,564</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
279.530.51080	PART-TIME	3,672	0	0	0
279.530.52010	SOCIAL SECURITY TAXES	281	0	0	0
279.530.52030	RETIREMENT	0	0	0	0
279.530.52040	UNEMPLOYMENT COMPENSATION	17	0	0	0
279.530.52050	WORKERS COMPENSATION	10	0	0	0
	Total Personnel	<u>3,980</u>	<u>0</u>	<u>0</u>	<u>0</u>
279.530.54230	PRESERVATION EXPENSE	70,000	0	40,000	0
279.530.54520	TELEPHONE	500	500	500	228
	Total Other Charges & Services	<u>70,500</u>	<u>500</u>	<u>40,500</u>	<u>228</u>
	Total	<u><u>74,480</u></u>	<u><u>500</u></u>	<u><u>40,500</u></u>	<u><u>228</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(62,180)	11,850	(28,925)	11,336
	Beginning Fund Balance	<u>62,818</u>	<u>50,968</u>	<u>50,968</u>	<u>39,632</u>
	Ending Fund Balance	<u><u>638</u></u>	<u><u>62,818</u></u>	<u><u>22,043</u></u>	<u><u>50,968</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
280.000.45305	COUNTY CLERK PROBATE	4,000	4,000	2,500	3,542
280.000.45315	COUNTY CLERK CIVIL	1,500	1,500	2,000	1,820
280.000.45320	COUNTY CLERK CRIMINAL	43,000	43,000	32,000	39,907
280.000.45600	DISTRICT CLERK	30,000	30,000	26,000	29,211
	Total Fees of Office	<u>78,500</u>	<u>78,500</u>	<u>62,500</u>	<u>74,480</u>
280.000.49000	INVESTMENT EARNINGS	1,000	1,000	1,000	909
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>909</u>
	Total	<u><u>79,500</u></u>	<u><u>79,500</u></u>	<u><u>63,500</u></u>	<u><u>75,389</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
280.401.53300	OPERATING EXPENDITURES	1,500	1,000	1,000	1,287
280.401.53590	REPAIR & MAINTENANCE SUPPLIES	5,000	1,000	5,000	0
280.401.53750	SMALL EQUIPMENT	125,000	2,000	10,000	0
	Total Supplies & Materials	<u>131,500</u>	<u>4,000</u>	<u>16,000</u>	<u>1,287</u>
280.401.54230	PRESERVATION EXPENSE	200,000	15,000	100,000	0
280.401.54540	UTILITIES	5,000	5,000	5,000	3,090
	Total Other Charges & Services	<u>205,000</u>	<u>20,000</u>	<u>105,000</u>	<u>3,090</u>
	Total	<u><u>336,500</u></u>	<u><u>24,000</u></u>	<u><u>121,000</u></u>	<u><u>4,377</u></u>
Excess (Deficiency) of Revenues over Expenditures		(257,000)	55,500	(57,500)	71,012
Beginning Fund Balance		<u>452,560</u>	<u>397,060</u>	<u>397,060</u>	<u>326,048</u>
Ending Fund Balance		<u><u>195,560</u></u>	<u><u>452,560</u></u>	<u><u>339,560</u></u>	<u><u>397,060</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
281.000.45315	COUNTY CLERK CIVIL	10,000	10,000	10,000	11,075
281.000.45620	DISTRICT CLERK CIVIL	12,000	12,000	12,000	14,070
	Total Fees of Office	<u>22,000</u>	<u>22,000</u>	<u>22,000</u>	<u>25,145</u>
281.000.49000	INVESTMENT EARNINGS	150	150	50	87
	Total Investment Earnings	<u>150</u>	<u>150</u>	<u>50</u>	<u>87</u>
	Total	<u><u>22,150</u></u>	<u><u>22,150</u></u>	<u><u>22,050</u></u>	<u><u>25,232</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
281.401.54230	PRESERVATION EXPENSE	40,000	10,000	40,000	0
	Total Other Charges & Services	<u>40,000</u>	<u>10,000</u>	<u>40,000</u>	<u>0</u>
	Total	<u><u>40,000</u></u>	<u><u>10,000</u></u>	<u><u>40,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(17,850)	12,150	(17,950)	25,232
	Beginning Fund Balance	<u>62,485</u>	<u>50,335</u>	<u>50,335</u>	<u>25,103</u>
	Ending Fund Balance	<u><u>44,635</u></u>	<u><u>62,485</u></u>	<u><u>32,385</u></u>	<u><u>50,335</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
285.000.49000	INVESTMENT EARNINGS	50	50	50	36
	Total Investment Earnings	50	50	50	36
	Total	50	50	50	36

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
285.662.53100	OFFICE SUPPLIES	50	50	50	0
285.662.53200	POSTAGE	100	100	100	0
285.662.53300	OPERATING EXPENSES	200	200	200	0
	Total Supplies & Materials	350	350	350	0
285.662.54200	PRINTING	250	250	250	0
285.662.54490	MISCELLANEOUS EXPENSE	5,000	5,000	5,000	0
	Total Other Charges & Services	5,250	5,250	5,250	0
	Total	5,600	5,600	5,600	0

Excess (Deficiency) of Revenues over Expenditures	(5,550)	(5,550)	(5,550)	36
Beginning Fund Balance	8,260	13,810	13,810	13,774
Ending Fund Balance	2,710	8,260	8,260	13,810

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
290.000.49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	6,500
	Total Other Financing Sources	6,500	6,500	6,500	6,500
	Total	6,500	6,500	6,500	6,500

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
290.547.53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	8,569
	Total Supplies & Materials	6,500	6,500	6,500	8,569
	Total	6,500	6,500	6,500	8,569
Excess (Deficiency) of Revenues over Expenditures		0	0	0	(2,069)
Beginning Fund Balance		0	0	0	2,069
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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
295.000.45325	COURT REPORTER/STENO	5,000	5,000	6,500	5,700
295.000.45610	COURT REPORTER/STENO	20,000	20,000	20,000	19,080
	Total Fees of Office	<u>25,000</u>	<u>25,000</u>	<u>26,500</u>	<u>24,780</u>
	Total	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>26,500</u></u>	<u><u>24,780</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
295.506.54270	OTHER COURT COSTS	25,000	25,000	26,500	24,780
	Total Other Charges & Services	<u>25,000</u>	<u>25,000</u>	<u>26,500</u>	<u>24,780</u>
	Total	<u><u>25,000</u></u>	<u><u>25,000</u></u>	<u><u>26,500</u></u>	<u><u>24,780</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

**GRAYSON COUNTY, TEXAS  
DRUG COURT FEE FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
300.000.45353	COUNTY CLERK DRUG COURT FEE	18,000	18,000	18,000	20,291
300.000.45653	DISTRICT CLERK DRUG COURT FEE	6,500	6,500	6,500	7,377
	Total Fees of Office	<u>24,500</u>	<u>24,500</u>	<u>24,500</u>	<u>27,668</u>
300.000.49000	INVESTMENT EARNINGS	300	300	200	209
	Total Investment Earnings	<u>300</u>	<u>300</u>	<u>200</u>	<u>209</u>
300.000.49600	DONATIONS	0	0	0	0
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total	<u><u>24,800</u></u>	<u><u>24,800</u></u>	<u><u>24,700</u></u>	<u><u>27,877</u></u>

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
300.506.53300	OPERATING EXPENSES	50,000	50,000	50,000	2,919
	Total Supplies & Materials	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>2,919</u>
	Total	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>2,919</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(25,200)	(25,200)	(25,300)	24,958
	Beginning Fund Balance	<u>71,882</u>	<u>97,082</u>	<u>97,082</u>	<u>72,124</u>
	Ending Fund Balance	<u><u>46,682</u></u>	<u><u>71,882</u></u>	<u><u>71,782</u></u>	<u><u>97,082</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**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
315.000.43400	FORFEITURE FUNDS	40,000	89,000	40,000	26,068
	Total Intergovernmental	40,000	89,000	40,000	26,068
315.000.49000	INVESTMENT EARNINGS	100	100	100	68
	Total Investment Earnings	100	100	100	68
315.000.49500	SALE OF FIXED ASSETS	0	625	0	0
		0	625	0	0
	<b>Total</b>	<b>40,100</b>	<b>89,725</b>	<b>40,100</b>	<b>26,136</b>

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
315.540.51030	ASSISTANTS	15,000	6,000	15,000	23,526
315.540.51080	PART-TIME	10,000	10,000	10,000	12,819
315.540.52010	SOCIAL SECURITY TAXES	1,200	1,200	1,200	2,686
315.540.52020	GROUP HEALTH INSURANCE	0	0	0	0
315.540.52030	RETIREMENT	3,000	1,800	3,000	3,571
315.540.52040	UNEMPLOYMENT COMPENSATION	200	200	200	121
315.540.52050	WORKERS COMPENSATION	100	150	100	170
Total Personnel		<u>29,500</u>	<u>19,350</u>	<u>29,500</u>	<u>42,893</u>
315.540.53100	OFFICE SUPPLIES	500	500	500	0
315.540.53300	OPERATING EXPENSES	6,500	6,109	6,109	18,548
315.540.53560	GAS, OIL, ETC.	1,000	1,000	1,000	0
315.540.53570	TIRES, BATTERIES & ACCESSORIES	1,000	1,000	1,000	0
315.540.53750	SMALL EQUIPMENT	1,000	1,000	1,000	1,619
Total Supplies & Materials		<u>10,000</u>	<u>9,609</u>	<u>9,609</u>	<u>20,167</u>
315.540.54030	TRAINING & EDUCATION	5,000	2,000	5,000	0
315.540.54550	REPAIRS & MAINTENANCE	500	500	500	0
Total Other Charges & Services		<u>5,500</u>	<u>2,500</u>	<u>5,500</u>	<u>0</u>
315.540.55250	VEHICLES	0	28,500	0	0
Total Capital Outlay		<u>0</u>	<u>28,500</u>	<u>0</u>	<u>0</u>
315.540.56790	AID TO OTHER AGENCIES	15,000	10,000	15,000	200
Total Intergovernmental		<u>15,000</u>	<u>10,000</u>	<u>15,000</u>	<u>200</u>
Total		<u>60,000</u>	<u>69,959</u>	<u>59,609</u>	<u>63,260</u>
Excess (Deficiency) of Revenues over Expenditures		(19,900)	19,766	(19,509)	(37,124)
Beginning Fund Balance		<u>25,353</u>	<u>5,587</u>	<u>5,587</u>	<u>42,711</u>
Ending Fund Balance		<u>5,453</u>	<u>25,353</u>	<u>(13,922)</u>	<u>5,587</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
320.000.45300	COUNTY CLERK	34,000	34,000	34,000	37,031
320.000.45615	DISTRICT CLERK	48,000	48,000	48,000	44,520
	Total Fees of Office	<u>82,000</u>	<u>82,000</u>	<u>82,000</u>	<u>81,551</u>
320.000.49000	INVESTMENT EARNINGS	50	50	50	41
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>41</u>
320.000.49600	DONATIONS	0	0	0	23
320.000.49850	COPIES	1,800	1,000	1,000	1,830
320.000.49955	CASH OVER/SHORT	0	0	0	0
	Total Miscellaneous Revenue	<u>1,800</u>	<u>1,000</u>	<u>1,000</u>	<u>1,853</u>
	Total	<u><u>83,850</u></u>	<u><u>83,050</u></u>	<u><u>83,050</u></u>	<u><u>83,445</u></u>

**GRAYSON COUNTY, TEXAS  
LAW LIBRARY FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
320.543.51030	ASSISTANTS	42,588	41,701	41,701	40,376
320.543.52010	SOCIAL SECURITY TAXES	3,258	3,190	3,190	2,569
320.543.52020	GROUP HEALTH INSURANCE	9,688	9,242	9,242	8,872
320.543.52030	RETIREMENT	5,766	5,579	5,579	5,172
320.543.52040	UNEMPLOYMENT COMPENSATION	192	350	196	140
320.543.52050	WORKERS COMPENSATION	163	171	171	140
Total Personnel		<u>61,655</u>	<u>60,233</u>	<u>60,079</u>	<u>57,269</u>
320.543.53100	OFFICE SUPPLIES	730	600	600	764
320.543.53200	POSTAGE	10	10	10	4
320.543.53300	OPERATING EXPENSES	23,000	22,000	22,000	23,069
320.543.53750	SMALL EQUIPMENT	100	0	0	0
Total Supplies & Materials		<u>23,840</u>	<u>22,610</u>	<u>22,610</u>	<u>23,837</u>
320.543.54030	TRAINING & EDUCATION	1,730	300	300	338
320.543.54200	PRINTING	0	0	0	0
320.543.54520	TELEPHONE	25	25	25	0
320.543.54600	EQUIPMENT RENTAL	1,200	1,200	1,200	1,131
Total Other Charges & Services		<u>2,955</u>	<u>1,525</u>	<u>1,525</u>	<u>1,469</u>
Total		<u><u>88,450</u></u>	<u><u>84,368</u></u>	<u><u>84,214</u></u>	<u><u>82,575</u></u>
Excess (Deficiency) of Revenues over Expenditures		(4,600)	(1,318)	(1,164)	870
Beginning Fund Balance		<u>15,798</u>	<u>17,116</u>	<u>17,116</u>	<u>16,246</u>
Ending Fund Balance		<u><u>11,198</u></u>	<u><u>15,798</u></u>	<u><u>15,952</u></u>	<u><u>17,116</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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
366.000.42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366.000.42670	TEXAS DEPT OF PUBLIC SAFETY	0	0	0	13,336
	Total Intergovernmental	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>53,336</u>
366.000.49970	TRANSFER IN/CASH MATCH	0	0	0	25,520
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,520</u>
	Total	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>78,856</u></u>

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
366.615.51030	ASSISTANTS	0	0	0	11,137
	Total Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,137</u>
366.615.53100	OFFICE SUPPLIES	2,500	1,000	2,500	0
366.615.53200	POSTAGE	0	0	0	49
366.615.53300	OPERATING EXPENSES	55,155	66,823	84,621	21,772
366.615.53400	UNIFORMS	5,000	7,000	5,000	3,791
366.615.53585	VEHICLE MAINTENANCE	1,500	1,100	0	677
366.615.53750	SMALL EQUIPMENT	10,000	35,000	60,000	3,344
	Total Supplies & Materials	<u>74,155</u>	<u>110,923</u>	<u>152,121</u>	<u>29,633</u>
366.615.54020	COMPUTER SERVICES	1,000	1,003	10,000	5,648
366.615.54030	TRAINING & EDUCATION	15,000	15,000	15,000	3,017
366.615.54080	LOCAL TRAVEL	1,000	40	1,000	0
366.615.54200	PRINTING	0	0	0	0
366.615.54520	TELEPHONE	3,600	0	3,600	0
	Total Other Charges & Services	<u>20,600</u>	<u>16,043</u>	<u>29,600</u>	<u>8,665</u>
	Total	<u>94,755</u>	<u>126,966</u>	<u>181,721</u>	<u>49,435</u>
	Excess (Deficiency) of Revenues over Expenditures	(54,755)	(86,966)	(141,721)	29,421
	Beginning Fund Balance	<u>54,755</u>	<u>141,721</u>	<u>141,721</u>	<u>112,300</u>
	Ending Fund Balance	<u>0</u>	<u>54,755</u>	<u>0</u>	<u>141,721</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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
380.000.43400	FORFEITED FUNDS	20,000	33,500	20,000	22,581
	Total Intergovernmental	20,000	33,500	20,000	22,581
380.000.49000	INVESTMENT EARNINGS	500	500	500	467
	Total Investment Earnings	500	500	500	467
	Total	20,500	34,000	20,500	23,048

**GRAYSON COUNTY, TEXAS  
SHERIFF FORFEITURE FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
380.550.53300	OPERATING EXPENDITURES	50,000	30,000	35,000	15,382
380.550.53750	SMALL EQUIPMENT	15,000	12,500	7,500	17,309
	Total Supplies & Materials	<u>65,000</u>	<u>42,500</u>	<u>42,500</u>	<u>32,691</u>
380.550.54030	TRAINING & EDUCATION	3,000	2,000	2,000	0
380.550.54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	17,975
380.550.54610	PROPERTY RENTAL	4,500	4,500	4,500	4,500
	Total Other Charges & Services	<u>9,500</u>	<u>8,500</u>	<u>8,500</u>	<u>22,475</u>
380.550.55200	EQUIPMENT	10,000	10,000	10,000	4,097
380.550.55250	VEHICLES	30,000	30,000	30,000	6,500
	Total Capital Outlay	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>10,597</u>
	Total	<u><u>114,500</u></u>	<u><u>91,000</u></u>	<u><u>91,000</u></u>	<u><u>65,763</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(94,000)	(57,000)	(70,500)	(42,715)
	Beginning Fund Balance	<u>98,761</u>	<u>155,761</u>	<u>155,761</u>	<u>198,476</u>
	Ending Fund Balance	<u><u>4,761</u></u>	<u><u>98,761</u></u>	<u><u>85,261</u></u>	<u><u>155,761</u></u>



**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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
385.000.49000	INVESTMENT EARNINGS	500	500	500	345
	Total Investment Earnings	500	500	500	345
385.000.49780	JAIL COMMISSARY	60,000	60,000	60,000	61,259
	Total Miscellaneous Revenue	60,000	60,000	60,000	61,259
	Total	60,500	60,500	60,500	61,604

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
385.550.53300	OPERATING EXPENDITURES	75,000	75,000	75,000	56,186
	Total Supplies & Materials	75,000	75,000	75,000	56,186
385.550.54490	MISCELLANEOUS EXPENSE	1,000	1,000	1,000	0
	Total Other Charges & Services	1,000	1,000	1,000	0
385.550.55200	EQUIPMENT	5,000	5,000	5,000	0
385.550.55300	OFFICE FURNITURE	0	0	0	0
	Total Capital Outlay	5,000	5,000	5,000	0
	Total	81,000	81,000	81,000	56,186
	Excess (Deficiency) of Revenues over Expenditures	(20,500)	(20,500)	(20,500)	5,418
	Beginning Fund Balance	118,813	139,313	139,313	133,895
	Ending Fund Balance	98,313	118,813	118,813	139,313

**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS**  
**POTENTIALLY PREVENTABLE HOSPITALIZATIONS GRANT**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
401.000.44080	STATE CONTRACT	87,500	0	0	0
	Total Intergovernmental	87,500	0	0	0
	Total Revenues	87,500	0	0	0

**GRAYSON COUNTY, TEXAS**  
**POTENTIALLY PREVENTABLE HOSPITALIZATIONS GRANT**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
401.601.51030	ASSISTANTS	32,800	0	0	0
401.601.51080	PART-TIME	13,738	0	0	0
401.601.52010	SOCIAL SECURITY TAXES	3,560	0	0	0
401.601.52020	GROUP HEALTH INSURANCE	8,462	0	0	0
401.601.52030	RETIREMENT	6,310	0	0	0
401.601.52040	UNEMPLOYMENT COMPENSATION	219	0	0	0
401.601.52050	WORKERS COMPENSATION	177	0	0	0
Total Personnel		65,266	0	0	0
401.601.53300	OPERATING EXPENDITURES	3,000	0	0	0
401.601.53750	SMALL EQUIPMENT	300	0	0	0
Total Supplies & Materials		3,300	0	0	0
401.601.54030	TRAINING & EDUCATION	1,000	0	0	0
401.601.54080	LOCAL TRAVEL	2,000	0	0	0
401.601.54340	CONTRACT SERVICES	3,000	0	0	0
401.601.54415	PRESCRIPTION MEDICATIONS	11,434	0	0	0
401.601.54490	MISCELLANEOUS EXPENSE	1,500	0	0	0
Total Other Charges & Services		18,934	0	0	0
Total		87,500	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		0	0	0	0
Ending Fund Balance		0	0	0	0

**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
402.000.44120	MEDICAID - TITLE XIX	0	15,000	15,000	13,652
	Total Intergovernmental	0	15,000	15,000	13,652
402.000.44200	PATIENT FEES	68,000	90,000	90,000	52,401
	Total Fees	68,000	90,000	90,000	52,401
402.000.49970	TRANSFERS IN	15,964	17,298	0	14,480
	Total Other Financing Sources	15,964	17,298	0	14,480
	Total Revenues	83,964	122,298	105,000	80,533

**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
402.601.51030	ASSISTANTS	8,027	7,866	7,866	9,501
402.601.51080	PART-TIME	13,872	16,608	16,608	16,843
402.601.52010	SOCIAL SECURITY TAXES	1,675	1,872	1,872	1,998
402.601.52020	GROUP HEALTH INSURANCE	1,744	1,663	1,663	2,151
402.601.52030	RETIREMENT	2,964	3,274	3,274	3,359
402.601.52040	UNEMPLOYMENT COMPENSATION	99	115	115	89
402.601.52050	WORKERS COMPENSATION	83	101	101	126
Total Personnel		28,464	31,499	31,499	34,067
402.601.53100	OFFICE SUPPLIES	700	600	600	471
402.601.53200	POSTAGE	400	600	600	570
402.601.53300	OPERATING EXPENDITURES	1,500	1,400	1,400	1,358
402.601.53350	JANITORIAL	1,600	1,600	1,600	2,039
402.601.53390	MEDICATIONS	13,000	14,000	14,000	13,389
402.601.53450	MEDICAL SUPPLIES	2,000	2,500	2,500	1,285
Total Supplies & Materials		19,200	20,700	20,700	19,112
402.601.54000	PROFESSIONAL SERVICES	300	300	300	300
402.601.54030	TRAINING & EDUCATION	800	1,000	1,000	20
402.601.54080	LOCAL TRAVEL	300	500	500	0
402.601.54220	DUES & PUBLICATIONS	400	800	800	220
402.601.54300	LIABILITY INSURANCE	900	600	600	613
402.601.54340	CONTRACT SERVICES	20,000	22,000	22,000	19,594
402.601.54410	LAB & X-RAY SERVICES	10,000	41,000	41,000	4,456
402.601.54520	TELEPHONE	1,100	1,100	1,100	1,004



**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
402.601.54540	UTILITIES	2,500	2,500	2,500	2,735
402.601.54600	EQUIPMENT RENTAL	0	300	300	232
	Total Other Charges & Services	36,300	70,100	70,100	29,174
	Total	83,964	122,299	122,299	82,353
	Excess (Deficiency) of Revenues over Expenditures	0	(1)	(17,299)	(1,820)
	Beginning Fund Balance	0	1	1	1,821
	Ending Fund Balance	0	0	(17,298)	1

**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
403.000.44030	RAINEY TRUST	90,000	85,000	85,000	86,968
	Total Intergovernmental	90,000	85,000	85,000	86,968
403.000.44200	PATIENT FEES	13,000	13,000	13,000	15,691
403.000.44203	PRE EMPLOYMENT MED FEES	3,000	0	0	476
403.000.44205	WELLNESS FEES	0	0	0	260
403.000.44210	SMOKING CESSATION FEES	1,300	1,300	1,300	1,500
	Total Fees	17,300	14,300	14,300	17,927
403.000.49600	DONATIONS	0	0	0	750
	Total Miscellaneous	0	0	0	750
	Total Revenues	107,300	99,300	99,300	105,645

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
403.601.51030	ASSISTANTS	21,547	16,040	16,040	15,092
403.601.51080	PART-TIME	32,746	40,307	40,307	11,508
403.601.52010	SOCIAL SECURITY TAXES	4,153	4,310	4,310	2,005
403.601.52020	GROUP HEALTH INSURANCE	5,231	3,142	3,142	3,254
403.601.52030	RETIREMENT	7,350	7,538	7,538	3,408
403.601.52040	UNEMPLOYMENT COMPENSATION	244	265	265	92
403.601.52050	WORKERS COMPENSATION	207	231	231	118
Total Personnel		71,478	71,833	71,833	35,477
403.601.53100	OFFICE SUPPLIES	500	600	600	521
403.601.53200	POSTAGE	400	500	500	224
403.601.53300	OPERATING EXPENDITURES	1,500	1,800	1,800	785
403.601.53350	JANITORIAL	2,800	2,800	2,800	2,986
403.601.53390	MEDICATIONS	900	1,000	1,000	0
403.601.53450	MEDICAL SUPPLIES	2,000	1,500	1,500	2,019
403.601.53750	SMALL EQUIPMENT	1,000	1,000	1,000	2,803
Total Supplies & Materials		9,100	9,200	9,200	9,338
403.601.54000	PROFESSIONAL SERVICES	20,000	20,000	20,000	26,669
403.601.54030	TRAINING & EDUCATION	1,000	1,500	1,500	30
403.601.54080	LOCAL TRAVEL	500	500	500	190
403.601.54180	ADVERTISING	500	0	0	417
403.601.54200	PRINTING	0	0	0	32
403.601.54220	DUES & PUBLICATIONS	0	0	0	20
403.601.54300	LIABILITY INSURANCE	1,000	1,500	1,500	(427)
403.601.54410	LAB & X-RAY SERVICES	6,000	5,000	5,000	9,928
403.601.54480	MAMMOGRAMS	0	2,000	2,000	1,414
403.601.54520	TELEPHONE	900	900	900	841
403.601.54540	UTILITIES	2,500	2,500	2,500	2,790

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
403.601.54600	EQUIPMENT RENTAL	500	500	500	43
	Total Other Charges & Services	32,900	34,400	34,400	41,947
	Total	113,478	115,433	115,433	86,762
	Excess (Deficiency) of Revenues over Expenditures	(6,178)	(16,133)	(16,133)	18,883
	Beginning Fund Balance	265,716	281,849	281,849	262,966
	Ending Fund Balance	259,538	265,716	265,716	281,849

**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
405.000.44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	23,022
	Total Intergovernmental	100,516	100,516	100,516	23,022
	Total Revenues	100,516	100,516	100,516	23,022

**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
405.601.51030	ASSISTANTS	55,396	13,405	13,405	12,958
405.601.51080	PART-TIME	0	25,709	25,709	171
405.601.52010	SOCIAL SECURITY TAXES	4,237	2,993	2,993	976
405.601.52020	GROUP HEALTH INSURANCE	12,981	2,957	2,957	2,534
405.601.52030	RETIREMENT	7,500	5,232	5,232	1,661
405.601.52040	UNEMPLOYMENT COMPENSATION	250	185	185	45
405.601.52050	WORKERS COMPENSATION	211	161	161	59
Total Personnel		<u>80,575</u>	<u>50,642</u>	<u>50,642</u>	<u>18,404</u>
405.601.53100	OFFICE SUPPLIES	500	50	50	65
405.601.53200	POSTAGE	100	0	0	10
405.601.53300	OPERATING EXPENDITURES	500	0	0	2,251
405.601.53350	JANITORIAL	400	320	320	300
405.601.53450	MEDICAL SUPPLIES	600	1,124	1,124	0
Total Supplies & Materials		<u>2,100</u>	<u>1,494</u>	<u>1,494</u>	<u>2,626</u>
405.601.54030	TRAINING & EDUCATION	300	0	0	368
405.601.54080	LOCAL TRAVEL	500	555	555	202
405.601.54540	UTILITIES	300	300	300	315
405.601.54600	EQUIPMENT RENTAL	200	50	50	1
Total Other Charges & Services		<u>1,300</u>	<u>905</u>	<u>905</u>	<u>886</u>
Total		<u>83,975</u>	<u>53,041</u>	<u>53,041</u>	<u>21,916</u>
Excess (Deficiency) of Revenues over Expenditures		16,541	47,475	47,475	1,106
Beginning Fund Balance		<u>53,283</u>	<u>5,808</u>	<u>5,808</u>	<u>4,702</u>
Ending Fund Balance		<u>69,824</u>	<u>53,283</u>	<u>53,283</u>	<u>5,808</u>



**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
407.000.44050	CONTRACT - STATE HEALTH DEPT.	633,256	684,000	684,000	680,775
	Total Intergovernmental	633,256	684,000	684,000	680,775
	Total	633,256	684,000	684,000	680,775

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
407.601.51030	ASSISTANTS	378,376	382,030	382,030	341,808
407.601.51080	PART-TIME	12,666	12,791	12,791	11,517
407.601.52010	SOCIAL SECURITY TAXES	29,917	30,204	30,204	25,046
407.601.52020	GROUP HEALTH INSURANCE	102,596	97,873	97,873	82,332
407.601.52030	RETIREMENT	52,947	52,817	52,817	45,253
407.601.52040	UNEMPLOYMENT COMPENSATION	1,760	2,600	1,855	1,226
407.601.52050	WORKERS COMPENSATION	1,495	1,622	1,622	1,463
Total Personnel		<u>579,757</u>	<u>579,937</u>	<u>579,192</u>	<u>508,645</u>
407.601.53100	OFFICE SUPPLIES	4,500	4,500	4,500	3,904
407.601.53200	POSTAGE	3,500	3,500	3,500	1,323
407.601.53300	OPERATING EXPENSES	15,000	15,000	15,000	8,648
407.601.53350	JANITORIAL SUPPLIES	9,000	9,000	9,000	7,567
407.601.53450	MEDICAL SUPPLIES	6,500	6,500	6,500	5,737
407.601.53750	SMALL EQUIPMENT	2,500	3,000	3,000	1,569
Total Supplies & Materials		<u>41,000</u>	<u>41,500</u>	<u>41,500</u>	<u>28,748</u>
407.601.54030	TRAINING & EDUCATION	12,000	12,000	12,000	12,861
407.601.54080	LOCAL TRAVEL	3,500	3,000	3,000	2,562
407.601.54180	ADVERTISING	1,500	1,500	1,500	0
407.601.54220	DUES AND PUBLICATIONS	750	500	500	125
407.601.54300	LIABILITY & CASUALTY INSURANCE	500	500	500	436
407.601.54340	CONTRACT SERVICES	12,000	12,000	12,000	10,104
407.601.54520	TELEPHONE	4,000	4,000	4,000	3,035
407.601.54540	UTILITIES	12,000	12,000	12,000	8,509
407.601.54550	REPAIRS & MAINTENANCE	0	16,500	16,500	0
407.601.54600	EQUIPMENT RENTAL	6,500	3,000	3,000	3,812
407.601.54680	INDIRECT CHARGES	60,000	61,000	0	0
Total Other Charges & Services		<u>112,750</u>	<u>126,000</u>	<u>65,000</u>	<u>41,444</u>

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
407.800.57000	TRANSFERS TO OTHER FUNDS	252,695	-	-	-
	Total Transfers Out	252,695	-	-	-
	Total	986,202	747,437	685,692	578,837
	Excess (Deficiency) of Revenues over Expenditures	(352,946)	(63,437)	(1,692)	101,938
	Beginning Fund Balance	457,693	521,130	521,130	419,192
	Ending Fund Balance	104,747	457,693	519,438	521,130

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**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
408.000.44060	STATE HEALTH CONTRACT	13,000	13,000	0	13,216
408.000.44160	SMALL CITIES CONTRIBUTION	0	3,300	3,300	3,350
Total Intergovernmental		<u>13,000</u>	<u>16,300</u>	<u>3,300</u>	<u>16,566</u>
408.000.44220	FOOD HANDLERS FEES	170,000	170,000	160,000	157,285
408.000.44230	RESTAURANT PERMIT FEES	155,000	155,000	155,000	161,460
408.000.44240	FOOD MANAGERS FEES	27,000	25,000	31,400	23,140
408.000.44260	DAY CARE CENTERS FEES	2,500	3,300	3,300	2,850
408.000.44330	MISCELLANEOUS E.H. FEES	30,000	30,000	30,000	27,643
Total Fees		<u>384,500</u>	<u>383,300</u>	<u>379,700</u>	<u>372,378</u>
Total Revenues		<u>397,500</u>	<u>399,600</u>	<u>383,000</u>	<u>388,944</u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
408.601.51030	ASSISTANTS	253,471	238,711	238,711	192,677
408.601.51080	PART-TIME	0	0	0	5,442
408.601.52010	SOCIAL SECURITY TAXES	19,391	18,261	18,261	13,992
408.601.52020	GROUP HEALTH INSURANCE	61,422	47,504	47,504	37,360
408.601.52030	RETIREMENT	34,320	31,933	31,933	24,857
408.601.52040	UNEMPLOYMENT COMPENSATION	1,142	1,123	1,123	677
408.601.52050	WORKERS COMPENSATION	971	980	980	899
Total Personnel		<u>370,717</u>	<u>338,512</u>	<u>338,512</u>	<u>275,904</u>
408.601.53100	OFFICE SUPPLIES	1,500	1,200	1,200	1,024
408.601.53200	POSTAGE	2,900	2,900	2,900	3,026
408.601.53300	OPERATING EXPENDITURES	43,000	64,200	53,200	51,336
408.601.53350	JANITORIAL	1,900	2,100	2,100	1,737
408.601.53750	SMALL EQUIPMENT	625	625	625	4,684
Total Supplies & Materials		<u>49,925</u>	<u>71,025</u>	<u>60,025</u>	<u>61,807</u>
408.601.54000	PROFESSIONAL SERVICES	1,000	1,000	1,000	6,440
408.601.54030	TRAINING & EDUCATION	5,000	5,000	5,000	3,454
408.601.54080	LOCAL TRAVEL	12,000	10,500	10,500	10,703
408.601.54180	ADVERTISING	0	0	0	150
408.601.54200	PRINTING	1,000	1,150	1,150	1,032
408.601.54220	DUES & PUBLICATIONS	800	800	800	629
408.601.54300	LIABILITY INSURANCE	0	0	0	0
408.601.54490	MISCELLANEOUS EXPENSE	40,000	0	0	0
408.601.54520	TELEPHONE	900	900	900	671
408.601.54540	UTILITIES	2,000	2,800	2,800	1,948
408.601.54550	REPAIR & MAINTENANCE	0	0	0	0
408.601.54600	EQUIPMENT RENTAL	350	350	350	212
408.601.54900	CREDIT CARD PROCESSING FEES	3,100	3,100	3,100	2,934
Total Other Charges & Services		<u>66,150</u>	<u>25,600</u>	<u>25,600</u>	<u>28,173</u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
408.601.55250	VEHICLES	25,000	0	0	0
	Total Capital Outlay	25,000	0	0	0
408.800.57000	TRANSFERS TO OTHER FUNDS	110,000	15,000	0	0
	Total Transfers Out	110,000	15,000	0	0
	Total	621,792	450,137	424,137	365,884
Excess (Deficiency) of Revenues over Expenditures		(224,292)	(50,537)	(41,137)	23,060
Beginning Fund Balance		304,862	355,399	355,399	332,339
Ending Fund Balance		80,570	304,862	314,262	355,399



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**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
409.000.44280	IMMUNIZATION CLINIC FEES	95,000	100,000	100,000	151,002
409.000.44285	FLU FEES	93,200	70,000	70,000	89,764
409.000.44320	LAB FEES & PRESCRIPTIONS	0	0	0	730
Total Fees		188,200	170,000	170,000	241,496
Total Revenues		188,200	170,000	170,000	241,496

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2014 Adopted Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
409.601.51020	APPOINTED OFFICIALS	0	0	0	0
409.601.51030	ASSISTANTS	23,733	22,014	22,014	20,539
409.601.51080	PART-TIME	8,466	8,304	8,304	12,281
409.601.52010	SOCIAL SECURITY TAXES	2,463	2,318	2,318	2,483
409.601.52020	GROUP HEALTH INSURANCE	5,038	4,667	4,667	4,773
409.601.52030	RETIREMENT	4,359	4,056	4,056	4,195
409.601.52040	UNEMPLOYMENT COMPENSATION	145	144	144	113
409.601.52050	WORKERS COMPENSATION	123	125	125	151
Total Personnel		<u>44,327</u>	<u>41,628</u>	<u>41,628</u>	<u>44,535</u>
409.601.53100	OFFICE SUPPLIES	600	500	500	514
409.601.53200	POSTAGE	900	1,000	1,000	1,247
409.601.53300	OPERATING EXPENDITURES	1,500	2,000	2,000	1,716
409.601.53350	JANITORIAL	1,600	1,600	1,600	1,638
409.601.53390	MEDICATIONS	40,000	50,000	50,000	78,003
409.601.53450	MEDICAL SUPPLIES	5,000	6,000	9,500	2,611
Total Supplies & Materials		<u>49,600</u>	<u>61,100</u>	<u>64,600</u>	<u>85,729</u>
409.601.54030	TRAINING & EDUCATION	2,500	2,500	2,500	1,080
409.601.54080	LOCAL TRAVEL	300	500	500	40
409.601.54180	ADVERTISING	1,200	1,000	1,000	638
409.601.54200	PRINTING	500	500	500	32
409.601.54220	DUES & PUBLICATIONS	200	200	200	20
409.601.54300	LIABILITY INSURANCE	300	300	300	73
409.601.54410	LAB & X-RAY SERVICES	1,000	1,500	1,500	2,366
409.601.54520	TELEPHONE	400	450	450	424
409.601.54540	UTILITIES	2,000	2,380	2,380	1,181
409.601.54600	EQUIPMENT RENTAL	300	300	300	170
Total Other Charges & Services		<u>8,700</u>	<u>9,630</u>	<u>9,630</u>	<u>6,024</u>
Total		<u><u>102,627</u></u>	<u><u>112,358</u></u>	<u><u>115,858</u></u>	<u><u>136,288</u></u>

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2014 Adopted Budget**

DEPT 602: FLU

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
409.602.51030	ASSISTANTS	22,954	13,657	13,657	10,203
409.602.51080	PART-TIME	16,031	16,031	16,031	15,112
409.602.52010	SOCIAL SECURITY TAXES	2,982	2,271	2,271	1,898
409.602.52020	GROUP HEALTH INSURANCE	4,941	3,188	3,188	2,354
409.602.52030	RETIREMENT	5,278	3,971	3,971	1,869
409.602.52040	UNEMPLOYMENT COMPENSATION	177	140	140	81
409.602.52050	WORKERS COMPENSATION	149	122	122	111
Total Personnel		<u>52,512</u>	<u>39,380</u>	<u>39,380</u>	<u>31,628</u>
409.602.53100	OFFICE SUPPLIES	300	300	300	6
409.602.53200	POSTAGE	100	100	100	0
409.602.53390	MEDICATIONS	50,000	37,000	37,000	40,058
409.602.53450	MEDICAL SUPPLIES	500	500	500	1,125
Total Supplies & Materials		<u>50,900</u>	<u>37,900</u>	<u>37,900</u>	<u>41,189</u>
409.602.54080	LOCAL TRAVEL	1,900	1,700	1,700	2,204
409.602.54180	ADVERTISING	1,500	1,200	1,200	1,557
409.602.54540	UTILITIES	50	50	50	20
409.602.54600	EQUIPMENT RENTAL	0	0	0	223
Total Other Charges & Services		<u>3,450</u>	<u>2,950</u>	<u>2,950</u>	<u>4,004</u>
Total		<u><u>106,862</u></u>	<u><u>80,230</u></u>	<u><u>80,230</u></u>	<u><u>76,821</u></u>
Total Expenditures		209,489	192,588	196,088	213,109
Excess (Deficiency) of Revenues over Expenditures		(21,289)	(22,588)	(26,088)	28,387
Beginning Fund Balance		<u>293,006</u>	<u>315,594</u>	<u>315,594</u>	<u>287,207</u>
Ending Fund Balance		<u><u>271,717</u></u>	<u><u>293,006</u></u>	<u><u>289,506</u></u>	<u><u>315,594</u></u>

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**GRAYSON COUNTY, TEXAS  
TUBERCULOSIS CONTROL GRANT  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
410.000.44070	STATE CONTRACT	26,907	15,000	15,000	29,072
	Total Intergovernmental	<u>26,907</u>	<u>15,000</u>	<u>15,000</u>	<u>29,072</u>
410.000.44200	PATIENT FEES	550	0	0	627
	Total Fees	<u>550</u>	<u>0</u>	<u>0</u>	<u>627</u>
410.000.49970	TRANSFERS IN	8,083	17,000	14,000	0
	Total Other Financing Sources	<u>8,083</u>	<u>17,000</u>	<u>14,000</u>	<u>0</u>
	Total Revenues	<u><u>35,540</u></u>	<u><u>32,000</u></u>	<u><u>29,000</u></u>	<u><u>29,699</u></u>

**GRAYSON COUNTY, TEXAS  
TUBERCULOSIS CONTROL GRANT  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
410.601.51030	ASSISTANTS	17,794	17,776	17,776	15,006
410.601.51080	PART-TIME	3,049	0	0	1,428
410.601.52010	SOCIAL SECURITY TAXES	1,594	1,360	1,360	1,145
410.601.52020	GROUP HEALTH INSURANCE	3,294	3,142	3,142	2,384
410.601.52030	RETIREMENT	2,823	2,378	2,378	2,108
410.601.52040	UNEMPLOYMENT COMPENSATION	94	84	84	57
410.601.52050	WORKERS COMPENSATION	80	73	73	69
Total Personnel		<u>28,728</u>	<u>24,813</u>	<u>24,813</u>	<u>22,197</u>
410.601.53100	OFFICE SUPPLIES	100	100	100	12
410.601.53200	POSTAGE	50	50	50	15
410.601.53300	OPERATING EXPENDITURES	1,500	1,500	1,500	1,500
Total Supplies & Materials		<u>1,650</u>	<u>1,650</u>	<u>1,650</u>	<u>1,527</u>
410.601.54030	TRAINING AND EDUCATION	0	0	0	836
410.601.54080	LOCAL TRAVEL	800	700	700	1,432
410.601.54410	LAB & X-RAY SERVICES	1,200	1,000	1,000	1,793
410.601.54430	CLINIC FEES	1,200	1,000	1,000	1,734
410.601.54450	CONSULTANT FEES	2,400	2,400	2,400	2,200
410.601.54490	MISCELLANEOUS EXPENSE	200	100	100	1,685
410.601.54600	EQUIPMENT RENTAL	0	0	0	13
Total Other Charges & Services		<u>5,800</u>	<u>5,200</u>	<u>5,200</u>	<u>9,693</u>
Total		<u>36,178</u>	<u>31,663</u>	<u>31,663</u>	<u>33,417</u>
Excess (Deficiency) of Revenues over Expenditures		(638)	337	(2,663)	(3,718)
Beginning Fund Balance		638	301	301	4,019
Ending Fund Balance		<u>0</u>	<u>638</u>	<u>(2,362)</u>	<u>301</u>

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**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
412.000.44060	STATE CONTRACT - PHEP	0	17,186	17,186	0
412.000.44070	VOLUNTEER RECRUITMENT FUNDS	0	0	0	0
412.000.44080	STATE CONTRACT	110,915	130,604	130,604	129,033
Total Intergovernmental		<u>110,915</u>	<u>147,790</u>	<u>147,790</u>	<u>129,033</u>
Total Revenues		<u><u>110,915</u></u>	<u><u>147,790</u></u>	<u><u>147,790</u></u>	<u><u>129,033</u></u>

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
412.601.51030	ASSISTANTS	65,174	62,589	62,589	59,163
412.601.51080	PART-TIME	0	0	0	672
412.601.52010	SOCIAL SECURITY TAXES	4,985	4,788	4,788	4,475
412.601.52020	GROUP HEALTH INSURANCE	12,594	12,384	12,384	11,726
412.601.52030	RETIREMENT	8,825	8,372	8,372	7,640
412.601.52040	UNEMPLOYMENT COMPENSATION	293	294	294	205
412.601.52050	WORKERS COMPENSATION	249	258	258	270
Total Personnel		<u>92,120</u>	<u>88,685</u>	<u>88,685</u>	<u>84,151</u>
412.601.53100	OFFICE SUPPLIES	605	1,000	1,000	1,118
412.602.53100	OFFICE SUPPLIES	0	12,960	12,960	0
412.603.53100	OFFICE SUPPLIES	0	4,226	4,226	0
412.601.53200	POSTAGE	200	200	200	97
412.601.53300	OPERATING EXPENDITURES	3,000	3,130	3,130	3,302
412.601.53350	JANITORIAL	1,656	1,656	1,656	1,358
412.601.53750	SMALL EQUIPMENT	0	0	0	4,137
412.601.53900	INDIRECT EXPENSES	2,000	4,000	4,000	0
Total Supplies & Materials		<u>7,461</u>	<u>27,172</u>	<u>27,172</u>	<u>10,012</u>
412.601.54030	TRAINING & EDUCATION	4,789	7,330	7,330	2,824
412.601.54080	LOCAL TRAVEL	904	1,533	1,533	1,004
412.601.54340	CONTRACT SERVICES	6,000	6,000	6,000	9,000
412.601.54520	TELEPHONE	1,600	1,380	1,380	1,579
412.601.54540	UTILITIES	1,560	1,804	1,804	1,509
412.601.54600	EQUIPMENT RENTAL	624	624	624	6
412.603.54520	TELEPHONE	0	0	0	17
Total Other Charges & Services		<u>15,477</u>	<u>18,671</u>	<u>18,671</u>	<u>15,939</u>
		<u>115,058</u>	<u>134,528</u>	<u>134,528</u>	<u>110,102</u>
Total Expenditures		<u>115,058</u>	<u>134,528</u>	<u>134,528</u>	<u>110,102</u>

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
	Excess (Deficiency) of Revenues over Expenditures	(4,143)	13,262	13,262	18,931
	Beginning Fund Balance	46,704	33,442	33,442	14,511
	Ending Fund Balance	42,561	46,704	46,704	33,442

**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS  
IMMUNIZATION GRANT  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
415.000.44010	IMMUNIZATION GRANT	0	0	0	0
415.000.44150	MEDICAID	5,000	8,000	8,000	7,407
	Total Intergovernmental	<u>5,000</u>	<u>8,000</u>	<u>8,000</u>	<u>7,407</u>
415.000.47000	PATIENT FEES	20,000	21,000	21,000	22,843
	Total Fees	<u>20,000</u>	<u>21,000</u>	<u>21,000</u>	<u>22,843</u>
415.000.49600	DONATIONS	6,000	4,000	4,000	8,721
415.000.49955	CASH OVER/SHORT	0	0	0	0
	Total Miscellaneous Revenue	<u>6,000</u>	<u>4,000</u>	<u>4,000</u>	<u>8,721</u>
415.000.49970	TRANSFERS IN	20,000	66,000	42,000	0
	Total Other Financing Sources	<u>20,000</u>	<u>66,000</u>	<u>42,000</u>	<u>0</u>
	Total Revenues	<u><u>51,000</u></u>	<u><u>99,000</u></u>	<u><u>75,000</u></u>	<u><u>38,971</u></u>

**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION GRANT**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
415.601.51030	ASSISTANTS	5,488	5,377	5,377	3,940
415.601.51080	PART-TIME	40,735	49,137	49,137	33,859
415.601.52010	SOCIAL SECURITY TAXES	3,536	4,170	4,170	2,884
415.601.52020	GROUP HEALTH INSURANCE	1,162	1,109	1,109	696
415.601.52030	RETIREMENT	6,259	7,293	7,293	4,834
415.601.52040	UNEMPLOYMENT COMPENSATION	208	256	256	130
415.601.52050	WORKERS COMPENSATION	177	224	224	176
Total Personnel		<u>57,565</u>	<u>67,566</u>	<u>67,566</u>	<u>46,519</u>
415.601.53100	OFFICE SUPPLIES	600	600	600	491
415.601.53200	POSTAGE	200	400	400	68
415.601.53300	OPERATING EXPENDITURES	500	600	600	591
415.601.53350	JANITORIAL	1,000	1,300	1,300	876
415.601.53390	MEDICATIONS	100	100	100	30
415.601.53450	MEDICAL SUPPLIES	500	500	500	33
Total Supplies & Materials		<u>2,900</u>	<u>3,500</u>	<u>3,500</u>	<u>2,089</u>
415.601.54000	PROFESSIONAL SERVICES				
415.601.54030	TRAINING & EDUCATION	800	500	500	0
415.601.54080	LOCAL TRAVEL	600	600	600	476
415.601.54200	PRINTING	300	0	0	0
415.601.54520	TELEPHONE	450	500	500	407
415.601.54540	UTILITIES	800	1,000	1,000	687
415.601.54600	EQUIPMENT RENTAL	200	400	400	109
Total Other Charges & Services		<u>3,150</u>	<u>3,000</u>	<u>3,000</u>	<u>1,679</u>
Total		<u>63,615</u>	<u>74,066</u>	<u>74,066</u>	<u>50,287</u>
Excess (Deficiency) of Revenues over Expenditures		(12,615)	24,934	934	(11,316)
Beginning Fund Balance		<u>29,756</u>	<u>4,822</u>	<u>4,822</u>	<u>16,138</u>
Ending Fund Balance		<u>17,141</u>	<u>29,756</u>	<u>5,756</u>	<u>4,822</u>

**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: Communicable Disease Control; Family Planning; Environmental Health; Women, Infant and Child Care; and Wellness.

**GRAYSON COUNTY, TEXAS  
KOMEN GRANT  
2014 Adopted Budget**

<u>Account Number</u>	<u>Account Name</u>	<u>2014 Adopted Budget</u>	<u>2013 Revised Budget</u>	<u>2013 Original Budget</u>	<u>2012 Actual</u>
416.000.43150	STATE CONTRACT	104,000	104,000	104,000	95,635
	Total Intergovernmental	<u>104,000</u>	<u>104,000</u>	<u>104,000</u>	<u>95,635</u>
	Total Revenues	<u><u>104,000</u></u>	<u><u>104,000</u></u>	<u><u>104,000</u></u>	<u><u>95,635</u></u>



**GRAYSON COUNTY, TEXAS  
KOMEN GRANT  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
416.601.51020	PERSONNEL	0	0	0	335
416.601.51030	ASSISTANTS	18,702	16,383	16,383	16,213
416.601.51080	PART-TIME	0	1,638	1,638	4,270
416.601.52010	SOCIAL SECURITY TAXES	1,432	1,326	1,326	1,541
416.601.52020	GROUP HEALTH INSURANCE	4,553	2,600	2,600	3,428
416.601.52030	RETIREMENT	2,533	1,800	1,800	2,625
416.601.52040	UNEMPLOYMENT COMPENSATION	84	60	60	66
416.601.52050	WORKERS COMPENSATION	71	80	80	91
Total Personnel		<u>27,375</u>	<u>23,887</u>	<u>23,887</u>	<u>28,569</u>
416.601.53100	OFFICE SUPPLIES	814	814	814	1,184
416.601.53200	POSTAGE	275	275	275	215
416.601.53300	OPERATING EXPENDITURES	0	0	0	16
416.601.53900	INDIRECT EXPENSES	0	0	0	0
Total Supplies & Materials		<u>1,089</u>	<u>1,089</u>	<u>1,089</u>	<u>1,415</u>
416.601.54030	TRAINING & EDUCATION	350	350	350	515
416.601.54080	LOCAL TRAVEL	650	650	650	782
416.601.54340	CONTRACT SERVICES	400	400	400	0
416.601.54480	MAMMOGRAMS	77,624	77,624	77,624	62,927
416.601.54600	EQUIPMENT RENTAL	0	0	0	39
Total Other Charges & Services		<u>79,024</u>	<u>79,024</u>	<u>79,024</u>	<u>64,263</u>
Total		<u>107,488</u>	<u>104,000</u>	<u>104,000</u>	<u>94,247</u>
Excess (Deficiency) of Revenues over Expenditures		(3,488)	0	0	1,388
Beginning Fund Balance		<u>14,543</u>	<u>14,543</u>	<u>14,543</u>	<u>13,155</u>
Ending Fund Balance		<u>11,055</u>	<u>14,543</u>	<u>14,543</u>	<u>14,543</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. It is anticipated that the program will be concluded in fiscal year 2012 and any remaining revenues will be used to offset shortfalls from the prior years.

**GRAYSON COUNTY, TEXAS  
JUVENILE CASE MANAGER FEE FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
525.000.43335	CITY OF DENISON	0	0	0	50
525.000.45380	COUNTY CLERK JUV CASE MGR FEE	500	500	0	858
525.000.46030	JP JUV CASE MANAGER FEE	2,000	3,800	6,232	24,039
	Total Fees of Office	<u>2,500</u>	<u>4,300</u>	<u>6,232</u>	<u>24,947</u>
525.000.49000	INVESTMENT EARNINGS	50	0	0	12
	Total Investment Earnings	<u>50</u>	<u>0</u>	<u>0</u>	<u>12</u>
	Total	<u><u>2,550</u></u>	<u><u>4,300</u></u>	<u><u>6,232</u></u>	<u><u>24,959</u></u>

**GRAYSON COUNTY, TEXAS**  
**JUVENILE CASE MANAGER FEE FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
525.545.51030	PERSONNEL SALARIES	0	0	0	26,142
525.545.52010	SOCIAL SECURITY TAXES	0	0	0	1,903
525.545.52020	GROUP HEALTH INSURANCE	0	0	0	6,000
525.545.52030	RETIREMENT	0	0	0	3,335
525.545.52040	UNEMPLOYMENT INSURANCE	0	0	0	89
525.545.52050	WORKERS COMPENSATION	0	0	0	47
Total Personnel		<u>0</u>	<u>0</u>	<u>0</u>	<u>37,516</u>
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>37,516</u>
Excess (Deficiency) of Revenues over Expenditures		2,550	4,300	6,232	(12,557)
Beginning Fund Balance		<u>4,197</u>	<u>(103)</u>	<u>(103)</u>	<u>12,454</u>
Ending Fund Balance		<u>6,747</u>	<u>4,197</u>	<u>6,129</u>	<u>(103)</u>

**Law Enforcement Education Funds** - to account for funds provided by the state to peace officers to be used for continuing education purposes. The 2011 Legislature discontinued appropriations to these funds. Any remaining balances will be used for education purposes until all funds are depleted.

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - SHERIFF**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
560.000.42280	LAW ENFORCEMENT EDUCATION	5,000	0	0	0
	Total Fees of Office	5,000	0	0	0
	Total	5,000	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
560.550.54030	TRAINING & EDUCATION	10,000	5,000	5,000	0
	Total Supplies & Materials	10,000	5,000	5,000	0
	Total	10,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(5,000)	(5,000)	(5,000)	0
	Beginning Fund Balance	8,670	13,670	13,670	13,670
	Ending Fund Balance	3,670	8,670	8,670	13,670

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
561.000.42280	LAW ENFORCEMENT EDUCATION	600	0	0	0
	Total Fees of Office	600	0	0	0
	Total	600	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
561.521.54030	TRAINING & EDUCATION	2,300	5,000	5,000	0
	Total Supplies & Materials	2,300	5,000	5,000	0
	Total	2,300	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(1,700)	(5,000)	(5,000)	0
	Beginning Fund Balance	2,355	7,355	7,355	7,355
	Ending Fund Balance	655	2,355	2,355	7,355

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
562.000.42280	LAW ENFORCEMENT EDUCATION	600	0	0	0
	Total Fees of Office	600	0	0	0
	Total	600	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
562.522.54030	TRAINING & EDUCATION	4,000	5,000	5,000	0
	Total Supplies & Materials	4,000	5,000	5,000	0
	Total	4,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(3,400)	(5,000)	(5,000)	0
	Beginning Fund Balance	4,221	9,221	9,221	9,221
	Ending Fund Balance	821	4,221	4,221	9,221



**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
563.000.42280	LAW ENFORCEMENT EDUCATION	600	0	0	0
	Total Fees of Office	600	0	0	0
	Total	600	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
563.523.54030	TRAINING & EDUCATION	5,000	5,000	5,000	1,516
	Total Supplies & Materials	5,000	5,000	5,000	1,516
	Total	5,000	5,000	5,000	1,516
	Excess (Deficiency) of Revenues over Expenditures	(4,400)	(5,000)	(5,000)	(1,516)
	Beginning Fund Balance	5,377	10,377	10,377	11,893
	Ending Fund Balance	977	5,377	5,377	10,377

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
564.000.42280	LAW ENFORCEMENT EDUCATION	600	0	0	0
	Total Fees of Office	600	0	0	0
	Total	600	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
564.524.54030	TRAINING & EDUCATION	1,400	5,000	5,000	433
	Total Supplies & Materials	1,400	5,000	5,000	433
	Total	1,400	5,000	5,000	433
	Excess (Deficiency) of Revenues over Expenditures	(800)	(5,000)	(5,000)	(433)
	Beginning Fund Balance	1,408	6,408	6,408	6,841
	Ending Fund Balance	608	1,408	1,408	6,408

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - DISTRICT ATTORNEY**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
565.000.42280	LAW ENFORCEMENT EDUCATION	600	0	0	0
	Total Fees of Office	600	0	0	0
	Total	600	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
565.540.54030	TRAINING & EDUCATION	600	0	0	1
	Total Supplies & Materials	600	0	0	1
	Total	600	0	0	1
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(1)
	Beginning Fund Balance	0	0	0	1
	Ending Fund Balance	0	0	0	0

**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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
571.000.46090	JP TIME PAYMENT FEE	300	300	500	523
	Total Fees of Office	300	300	500	523
	Total	300	300	500	523

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
571.511.53300	OPERATING EXPENDITURES	0	0	0	0
	Total Supplies & Materials	0	0	0	0
	Total	0	0	0	0
	Excess (Deficiency) of Revenues over Expenditures	300	300	500	523
	Beginning Fund Balance	(897)	(1,197)	(1,197)	(1,720)
	Ending Fund Balance	(597)	(897)	(697)	(1,197)

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #2**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
572.000.46090	JP TIME PAYMENT FEE	300	300	200	207
	Total Fees of Office	300	300	200	207
	Total	300	300	200	207

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
572.512.53300	OPERATING EXPENDITURES	8,000	1,000	8,000	0
	Total Supplies & Materials	8,000	1,000	8,000	0
	Total	8,000	1,000	8,000	0
	Excess (Deficiency) of Revenues over Expenditures	(7,700)	(700)	(7,800)	207
	Beginning Fund Balance	7,992	8,692	8,692	8,485
	Ending Fund Balance	292	7,992	892	8,692

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #3**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
573.000.46090	JP TIME PAYMENT FEE	50	50	100	78
	Total Fees of Office	50	50	100	78
	Total	50	50	100	78

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
573.513.53300	OPERATING EXPENDITURES	2,000	500	2,500	0
	Total Supplies & Materials	2,000	500	2,500	0
	Total	2,000	500	2,500	0
	Excess (Deficiency) of Revenues over Expenditures	(1,950)	(450)	(2,400)	78
	Beginning Fund Balance	2,145	2,595	2,595	2,517
	Ending Fund Balance	195	2,145	195	2,595

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #4**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
574.000.46090	JP TIME PAYMENT FEE	50	60	100	95
	Total Fees of Office	50	60	100	95
	Total	50	60	100	95

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
574.514.53300	OPERATING EXPENDITURES	1,000	400	1,000	0
	Total Supplies & Materials	1,000	400	1,000	0
	Total	1,000	400	1,000	0
	Excess (Deficiency) of Revenues over Expenditures	(950)	(340)	(900)	95
	Beginning Fund Balance	982	1,322	1,322	1,227
	Ending Fund Balance	32	982	422	1,322



**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - COUNTY CLERK**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
575.000.45390	COUNTY CLERK TIME PAYMENT FEE	3,500	3,500	2,500	3,277
	Total Fees of Office	3,500	3,500	2,500	3,277
	Total	3,500	3,500	2,500	3,277

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
575.403.53300	OPERATING EXPENDITURES	15,000	5,000	5,000	0
	Total Supplies & Materials	15,000	5,000	5,000	0
	Total	15,000	5,000	5,000	0
Excess (Deficiency) of Revenues over Expenditures		(11,500)	(1,500)	(2,500)	3,277
Beginning Fund Balance		16,733	18,233	18,233	14,956
Ending Fund Balance		5,233	16,733	15,733	18,233

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - DISTRICT CLERK**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
576.000.45690	DISTRICT CLERK TIME PAYMENT FEE	2,000	2,000	1,750	2,035
	Total Fees of Office	2,000	2,000	1,750	2,035
	Total	2,000	2,000	1,750	2,035

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
576.530.53300	OPERATING EXPENDITURES	10,000	2,500	12,500	0
	Total Supplies & Materials	10,000	2,500	12,500	0
	Total	10,000	2,500	12,500	0
	Excess (Deficiency) of Revenues over Expenditures	(8,000)	(500)	(10,750)	2,035
	Beginning Fund Balance	13,102	13,602	13,602	11,567
	Ending Fund Balance	5,102	13,102	2,852	13,602

**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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
581.000.45010	PROBATE EDUCATION FEE	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total	0	0	0	0

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
581.401.54030	TRAINING & EDUCATION	4,000	2,000	4,000	2,876
	Total Supplies & Materials	4,000	2,000	4,000	2,876
	Total	4,000	2,000	4,000	2,876
	Excess (Deficiency) of Revenues over Expenditures	(4,000)	(2,000)	(4,000)	(2,876)
	Beginning Fund Balance	4,274	6,274	6,274	9,150
	Ending Fund Balance	274	4,274	2,274	6,274

### **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.

**2007 Pass-Through Toll Revenue and Limited Tax 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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
620.000.40000	CURRENT TAX COLLECTIONS	0	0	0	6,976
620.000.40100	DELINQUENT TAXES	5,000	5,000	3,000	4,532
620.000.40200	PENALTY & INTEREST	3,000	3,000	3,000	2,324
	Total Property Taxes	<u>8,000</u>	<u>8,000</u>	<u>6,000</u>	<u>13,832</u>
620.000.43050	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>
620.000.49000	INVESTMENT EARNINGS	1,000	2,000	1,000	1,105
	Total Investment Earnings	<u>1,000</u>	<u>2,000</u>	<u>1,000</u>	<u>1,105</u>
620.000.49970	TRANSFER IN	0	0	150,000	292,297
620.000.49975	PROCEEDS FROM BOND ISSUANCE	0	23,590,000	0	20,260,000
620.000.49976	BOND PREMIUM	0	2,441,438	0	2,969,566
	Total Other Financing Sources	<u>0</u>	<u>26,031,438</u>	<u>150,000</u>	<u>23,521,863</u>
	Total	<u><u>5,290,625</u></u>	<u><u>31,323,063</u></u>	<u><u>5,438,625</u></u>	<u><u>28,818,425</u></u>

**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
620.750.54490	MISCELLANEOUS EXPENSE	3,000	3,000	3,000	1,900
	Total Other Charges & Services	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>1,900</u>
620.750.56100	BOND ISSUANCE COSTS	0	284,126	0	266,035
620.750.56200	DEBT SERVICE PRINCIPAL	3,215,000	3,090,000	3,090,000	2,965,000
620.750.56600	DEBT SERVICE INTEREST	2,010,932	2,075,408	2,332,394	2,094,450
620.750.56601	PAYMENT TO FISCAL AGENT	0	25,938,326	0	23,442,485
	Total Debt Service	<u>5,225,932</u>	<u>31,387,860</u>	<u>5,422,394</u>	<u>28,767,970</u>
	Total	<u><u>5,228,932</u></u>	<u><u>31,390,860</u></u>	<u><u>5,425,394</u></u>	<u><u>28,769,870</u></u>
	Excess (Deficiency) of Revenues over Expenditures	61,693	(67,797)	13,231	48,555
	Beginning Fund Balance	<u>5,474</u>	<u>73,271</u>	<u>73,271</u>	<u>24,716</u>
	Ending Fund Balance	<u><u>67,167</u></u>	<u><u>5,474</u></u>	<u><u>86,502</u></u>	<u><u>73,271</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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
700.000.40000	CURRENT TAX COLLECTIONS	100,000	100,000	100,000	101,790
700.000.40100	DELINQUENT TAXES	1,000	1,000	1,000	1,468
700.000.40200	PENALTY & INTEREST	1,000	1,000	1,000	1,388
	Total Property Taxes	<u>102,000</u>	<u>102,000</u>	<u>102,000</u>	<u>104,646</u>
700.000.49000	INVESTMENT EARNINGS	5,000	6,000	2,000	12,374
	Total Investment Earnings	<u>5,000</u>	<u>6,000</u>	<u>2,000</u>	<u>12,374</u>
700.000.49900	INSURANCE PROCEEDS	0	0	0	6,624
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,624</u>
700.000.49970	TRANSFERS IN	100,000	815,000	800,000	0
	Total Other Financing Sources	<u>100,000</u>	<u>815,000</u>	<u>800,000</u>	<u>0</u>
	Total	<u><u>207,000</u></u>	<u><u>923,000</u></u>	<u><u>904,000</u></u>	<u><u>123,644</u></u>

**GRAYSON COUNTY, TEXAS**  
**PERMANENT IMPROVEMENT FUND**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
700.718.53750	SMALL EQUIPMENT	15,000	15,000	15,000	0
	Total Supplies & Materials	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
700.718.54000	PROFESSIONAL SERVICES	50,000	25,000	25,000	0
700.718.54490	MISCELLANEOUS EXPENSE	50,000	50,000	50,000	10,180
700.718.54550	REPAIR & MAINTENANCE	56,400	30,000	30,000	14,503
	Total Other Charges & Services	<u>156,400</u>	<u>105,000</u>	<u>105,000</u>	<u>24,683</u>
700.718.55050	BUILDINGS	675,000	0	0	3,450,825
700.718.55051	BUILDINGS - 119 W HOUSTON	0	0	0	512,368
700.718.55100	IMPROVEMENTS	540,000	1,300,000	1,300,000	38,196
700.718.55200	EQUIPMENT	0	15,000	0	0
	Total Capital Outlay	<u>1,215,000</u>	<u>1,315,000</u>	<u>1,300,000</u>	<u>4,001,389</u>
	Total	<u><u>1,386,400</u></u>	<u><u>1,435,000</u></u>	<u><u>1,420,000</u></u>	<u><u>4,026,072</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,179,400)	(512,000)	(516,000)	(3,902,428)
	Beginning Fund Balance	<u>1,568,376</u>	<u>2,080,376</u>	<u>2,080,376</u>	<u>5,982,804</u>
	Ending Fund Balance	<u><u>388,976</u></u>	<u><u>1,568,376</u></u>	<u><u>1,564,376</u></u>	<u><u>2,080,376</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
710.000.43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,826
710.000.43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,826
710.000.43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,826
710.000.43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,826
	Total Intergovernmental	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>71,304</u>
710.000.49000	INVESTMENT EARNINGS	1,000	1,000	1,500	824
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,500</u>	<u>824</u>
	Total	<u><u>71,000</u></u>	<u><u>71,000</u></u>	<u><u>71,500</u></u>	<u><u>72,128</u></u>

**GRAYSON COUNTY, TEXAS  
LATERAL ROAD FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
710.701.53300	OPERATING EXPENSES	20,000	0	20,000	21,772
710.702.53300	OPERATING EXPENSES	30,000	0	20,000	0
710.703.53300	OPERATING EXPENSES	20,000	0	20,000	0
710.704.53300	OPERATING EXPENSES	20,000	0	20,000	0
Total Supplies & Materials		<u>90,000</u>	<u>0</u>	<u>80,000</u>	<u>21,772</u>
710.701.55200	EQUIPMENT	0	10,500	0	0
710.701.55250	VEHICLES	0	0	0	12,630
710.702.55200	EQUIPMENT	100,000	0	0	0
710.703.55200	EQUIPMENT	120,000	0	0	0
710.704.55200	EQUIPMENT	75,000	0	0	0
Total Capital Outlay		<u>295,000</u>	<u>10,500</u>	<u>0</u>	<u>12,630</u>
Total		<u><u>385,000</u></u>	<u><u>10,500</u></u>	<u><u>80,000</u></u>	<u><u>34,402</u></u>
Excess (Deficiency) of Revenues over Expenditures		(314,000)	60,500	(8,500)	37,726
Beginning Fund Balance		<u>377,580</u>	<u>317,080</u>	<u>317,080</u>	<u>279,354</u>
Ending Fund Balance		<u><u>63,580</u></u>	<u><u>377,580</u></u>	<u><u>308,580</u></u>	<u><u>317,080</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  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
720.000.49000	INVESTMENT EARNINGS	18,000	18,000	10,000	15,485
	Total Investment Earnings	<u>18,000</u>	<u>18,000</u>	<u>10,000</u>	<u>15,485</u>
720.000.49970	TRANSFERS IN	600,000	0	600,000	0
	Total Other Financing Sources	<u>600,000</u>	<u>0</u>	<u>600,000</u>	<u>0</u>
	Total	<u><u>618,000</u></u>	<u><u>18,000</u></u>	<u><u>610,000</u></u>	<u><u>15,485</u></u>

**GRAYSON COUNTY, TEXAS  
RIGHT-OF-WAY ACQUISITION FUND  
2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
720.705.54000	PROFESSIONAL SERVICES	50,000	40,000	0	0
720.705.54490	MISCELLANEOUS EXPENSE	0	5,000	0	0
	Total Other Charges & Services	<u>50,000</u>	<u>45,000</u>	<u>0</u>	<u>0</u>
720.705.55570	RIGHT-OF-WAY PURCHASES	2,000,000	505,000	2,000,000	0
	Total Capital Outlay	<u>2,000,000</u>	<u>505,000</u>	<u>2,000,000</u>	<u>0</u>
	Total	<u><u>2,050,000</u></u>	<u><u>550,000</u></u>	<u><u>2,000,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,432,000)	(532,000)	(1,390,000)	15,485
	Beginning Fund Balance	<u>5,333,467</u>	<u>5,865,467</u>	<u>5,865,467</u>	<u>5,849,982</u>
	Ending Fund Balance	<u><u>3,901,467</u></u>	<u><u>5,333,467</u></u>	<u><u>4,475,467</u></u>	<u><u>5,865,467</u></u>

## **Enterprise Fund**

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

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

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2014 Adopted Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
800.000.41500	AVIATION FACILITIES	482,278	393,232	341,211	332,372
800.000.41510	FIRE PROTECTION CONTRACT	0	0	0	0
800.000.41520	REVENUE PRODUCING FACILITIES	332,639	316,536	280,132	294,801
800.000.41530	LAND-AGRICULTURAL	4,625	4,625	5,000	5,000
800.000.41540	LAND-INDUSTRIAL	33,419	32,743	32,474	27,664
800.000.41550	LAND-AVIATION	87,687	91,639	116,169	71,646
800.000.41560	INSURANCE	50,646	48,253	55,579	43,899
800.000.41570	OIL LEASE REVENUE	3,108	3,078	3,078	3,033
	Total Aviation Facilities	<u>994,402</u>	<u>890,106</u>	<u>833,643</u>	<u>778,415</u>
800.000.43000	STATE GRANT REVENUE	50,000	50,000	50,000	53,721
800.000.43200	FEDERAL REVENUE	0	0	0	0
	Total Intergovernmental	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>53,721</u>
800.000.49000	INVESTMENT EARNINGS	1,000	1,000	1,000	2,078
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>2,078</u>
800.000.49500	SALE OF FIXED ASSETS	0	0	0	0
800.000.49505	GAIN ON SALE OF FIXED ASSETS	0	0	0	0
800.000.49530	FUEL FLOWAGE FEE	49,000	41,600	49,000	6,237
800.000.49600	DONATIONS	0	60,000	275,000	0
800.000.49900	INSURANCE PROCEEDS	0	521,303	7,948	22,528
800.000.49950	MISCELLANEOUS REVENUE	7,000	7,000	7,000	6,867
	Total Miscellaneous Revenue	<u>56,000</u>	<u>629,903</u>	<u>338,948</u>	<u>35,632</u>
800.000.49970	TRANSFER IN/CASH MATCH	133,645	902,430	902,430	85,000
	Total Other Financing Sources	<u>133,645</u>	<u>902,430</u>	<u>902,430</u>	<u>85,000</u>
	Total	<u><u>1,235,047</u></u>	<u><u>2,473,439</u></u>	<u><u>2,126,021</u></u>	<u><u>954,846</u></u>

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2014 Adopted Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
800.710.51030	ASSISTANTS	160,819	157,598	157,598	132,007
800.710.51080	PART-TIME	45,094	44,220	44,220	80,008
800.710.52010	SOCIAL SECURITY TAXES	15,752	15,439	15,439	16,719
800.710.52020	GROUP HEALTH INSURANCE	29,064	27,726	27,726	(73,177)
800.710.52030	RETIREMENT	27,881	26,999	26,999	21,352
800.710.52040	UNEMPLOYMENT COMPENSATION	927	1,500	948	814
800.710.52050	WORKERS COMPENSATION	4,115	4,332	4,332	5,273
800.710.52060	OTHER POST EMPLOYMENT BENEFITS	50,000	50,000	50,000	0
Total Personnel		333,652	327,814	327,262	182,996
800.710.53100	OFFICE SUPPLIES	3,000	2,500	2,500	2,473
800.710.53200	POSTAGE	1,000	1,000	1,400	1,209
800.710.53300	OPERATING EXPENSES	9,330	10,240	10,240	8,116
800.710.53350	JANITORIAL SUPPLIES	700	1,200	700	1,120
800.710.53560	GAS, OIL, ETC.	16,000	16,000	16,000	17,039
800.710.53570	TIRES, BATTERIES & ACCESSORIES	3,300	2,000	1,500	1,815
800.710.53580	PARTS	6,000	6,000	6,000	5,882
800.710.53590	REPAIR & MAINTENANCE SUPPLIES	30,000	30,000	30,000	29,149
800.710.53750	SMALL EQUIPMENT	1,000	1,000	1,000	1,269
Total Supplies & Materials		70,330	69,940	69,340	68,072
800.710.54000	PROFESSIONAL SERVICES	212,000	210,120	210,120	14,593
800.710.54030	TRAINING & EDUCATION	5,130	3,710	3,710	4,002
800.710.54040	BUSINESS DEVELOPMENT	33,333	33,333	33,333	9,716
800.710.54080	LOCAL TRAVEL	200	200	200	259
800.710.54180	ADVERTISING	0	0	0	0
800.710.54200	PRINTING	2,000	2,200	2,000	1,803

**GRAYSON COUNTY, TEXAS**  
**NORTH TEXAS REGIONAL AIRPORT**  
**2014 Adopted Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
800.710.54220	DUES AND PUBLICATIONS	3,550	3,525	3,525	2,863
800.710.54255	ATTORNEYS FEES	10,000	10,000	10,000	7,870
800.710.54300	LIABILITY & CASUALTY INSURANCE	41,867	61,875	61,875	58,256
800.710.54340	CONTRACT SERVICES	4,725	4,680	4,680	3,934
800.710.54520	TELEPHONE	6,000	6,000	6,000	4,451
800.710.54540	UTILITIES	60,000	60,000	60,000	80,961
800.710.54550	REPAIRS & MAINTENANCE	100,000	100,000	100,000	121,511
800.710.54552	HANGAR REPAIRS	100,000	156,590	100,000	45,000
800.710.54555	CASUALTY LOSS REPAIRS	10,000	17,948	17,948	190,926
800.710.54580	AIRPORT EQUIPMENT MAINTENANCE	30,720	29,400	29,400	28,439
800.710.54600	EQUIPMENT RENTAL	1,540	1,900	1,900	1,371
800.710.54930	PROPERTY TAXES	15,000	13,000	17,228	11,717
Total Other Charges & Services		<u>636,065</u>	<u>714,481</u>	<u>661,919</u>	<u>587,672</u>
800.710.55100	IMPROVEMENTS	95,000	1,800,000	1,800,000	0
800.710.55150	MACHINERY	0	0	0	11,990
800.710.55521	UTILITY RELOCATION	0	0	0	0
800.710.55250	VEHICLES	0	17,500	17,500	0
800.710.55570	RAMP GRANT EXPENDITURES	100,000	100,000	100,000	98,258
Total Capital Outlay		<u>195,000</u>	<u>1,917,500</u>	<u>1,917,500</u>	<u>110,248</u>
Total Airport Operations		<u>1,235,047</u>	<u>3,029,735</u>	<u>2,976,021</u>	<u>948,988</u>
Excess (Deficiency) of Revenues over Expenditures		0	(556,296)	(850,000)	5,858
Beginning Fund Balance		<u>151,349</u>	<u>707,645</u>	<u>707,645</u>	<u>701,787</u>
Ending Fund Balance		<u>151,349</u>	<u>151,349</u>	<u>(142,355)</u>	<u>707,645</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**  
**2014 Adopted Budget**

Account Number	Account Name	2014 Adopted Budget	2013 Revised Budget	2013 Original Budget	2012 Actual
925.000.49000	INVESTMENT EARNINGS	200	200	200	180
	Total Investment Earnings	200	200	200	180
	Total	200	200	200	180
	Excess (Deficiency) of Revenues over Expenditures	200	200	200	180
	Beginning Fund Balance	69,397	69,197	69,197	69,017
	Ending Fund Balance	69,597	69,397	69,397	69,197

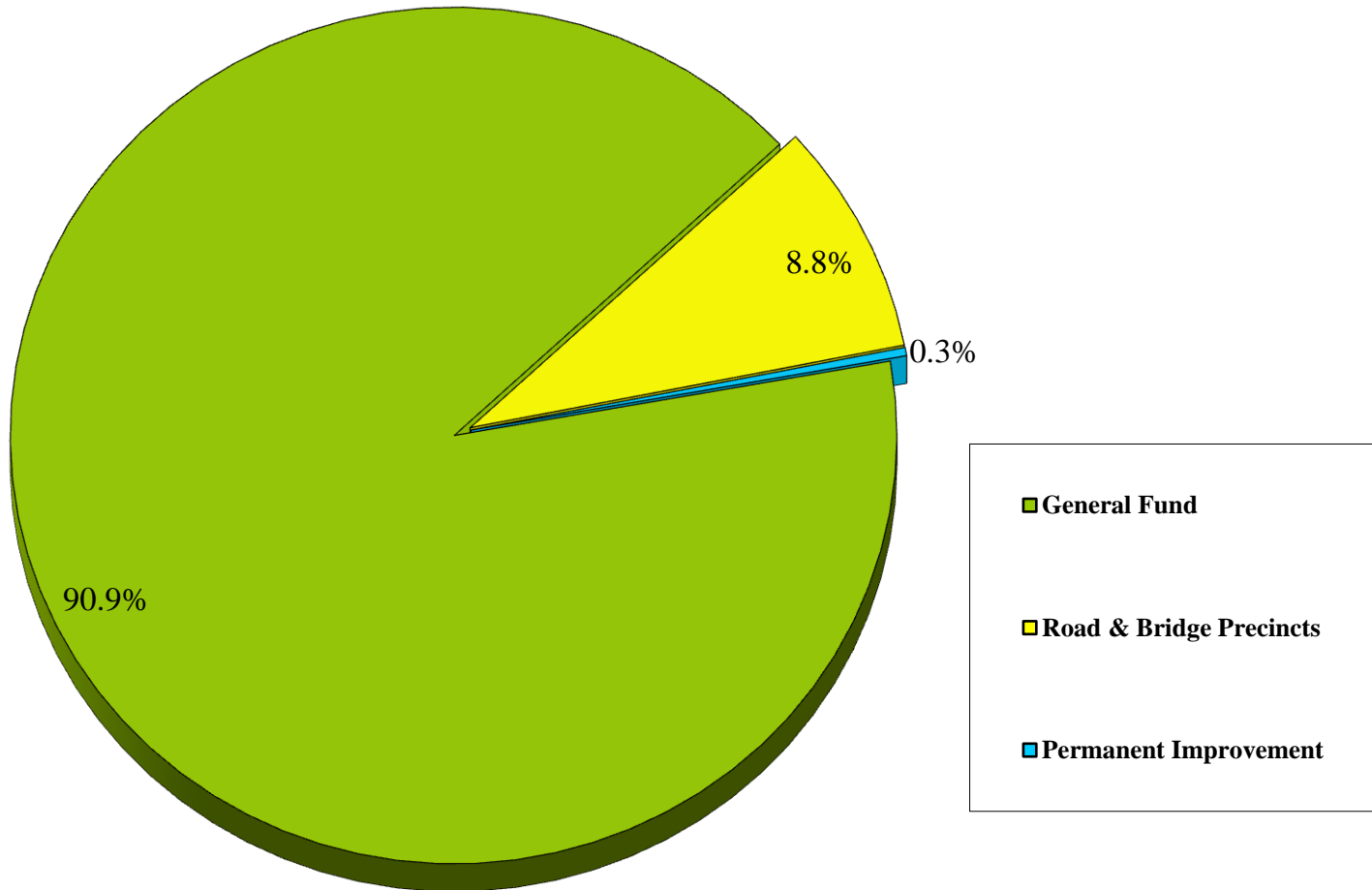
**GRAYSON COUNTY, TEXAS**  
**ALLOCATION OF TAX RATE**  
**FISCAL YEAR 2013-2014**

Maintenance & Operations Rate		0.490900
Debt Rate		0.000000
		0.490900
		0.490900
General Fund	\$ 28,887,895	0.446116
Road & Bridge Precinct #1	700,000	0.010810
Road & Bridge Precinct #2	700,000	0.010810
Road & Bridge Precinct #3	700,000	0.010810
Road & Bridge Precinct #4	700,000	0.010810
Permanent Improvement Fund	100,000	0.001544
Total	\$ 31,787,895	0.490900
Total Taxable Value of Property	\$ 6,015,810,670	
Tax Rate per \$100	0.490900	
	\$ 29,531,615	
Taxes on Frozen Property	\$ 3,409,209	
Total Tax Levy	\$ 32,940,824	
Projected Collection Percentage	96.5%	
Projected Current Tax Collection	\$ 31,787,895	

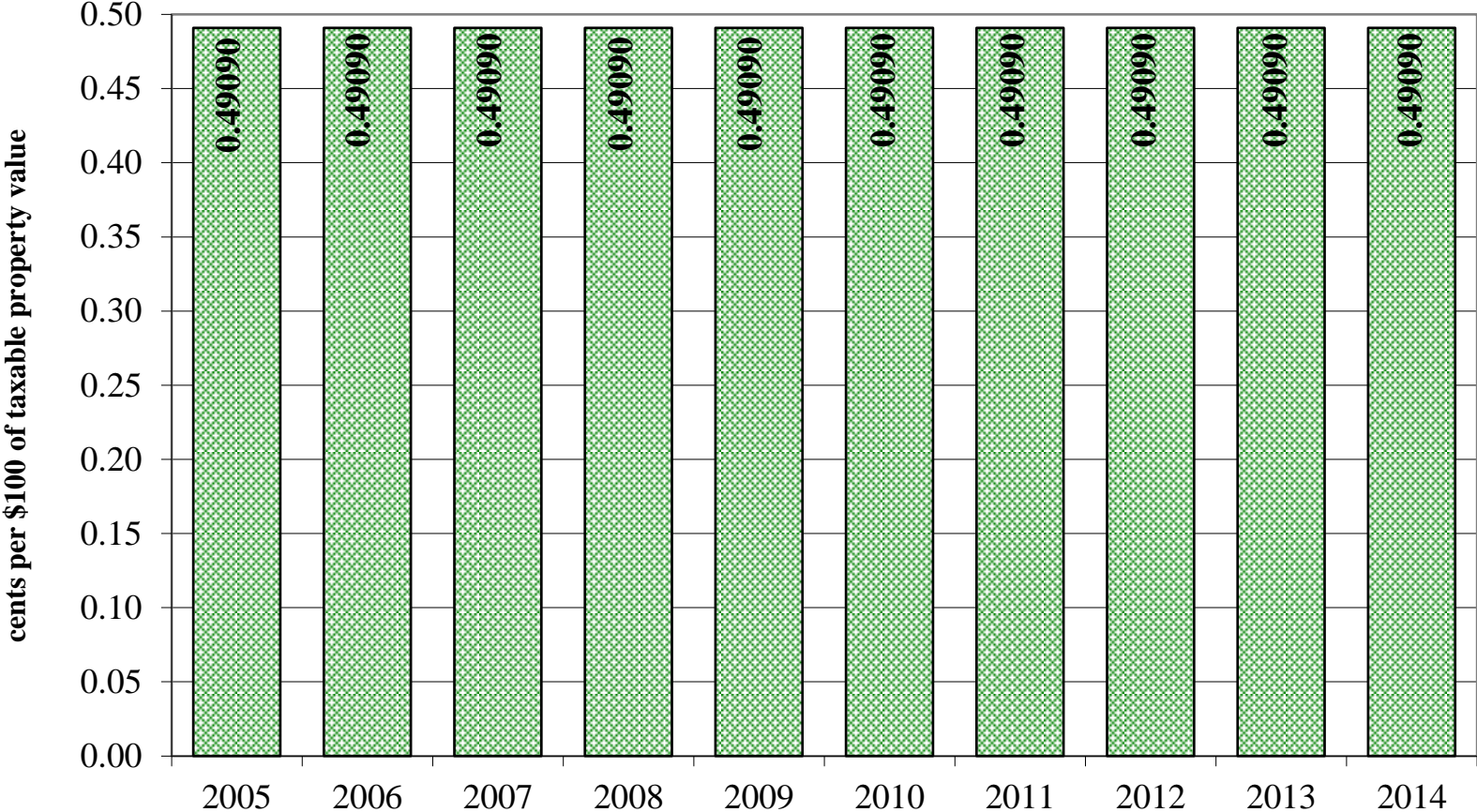


# Tax Rate Allocation

## Fiscal Year 2014



# Tax Rate History



## Grayson County Uniform Pay Policy

The Fiscal Year 2014 Budget, as adopted, includes the following Uniform Pay Policy:

County employees are to be compensated upon a 40-hour work week, based upon the benefits and holidays approved by Commissioners Court, unless otherwise noted. Compensation will only be paid for hours worked, sick leave, annual leave, and holidays approved by Commissioners Court.