

FILED FOR RECORD

2024 AUG 14 A 11: 26

DEANA PATTERSON  
COUNTY CLERK  
GRAYSON COUNTY, TX

**PROPOSED BUDGET  
GRAYSON COUNTY**

for the Fiscal Year  
October 1, 2024 - September 30, 2025

as filed with County Clerk on  
August 14, 2024

**BRUCE DAWSEY**

**COUNTY JUDGE**

**JEFF WHITMIRE**

**COMMISSIONER**

**ART ARTHUR**

**COMMISSIONER**

**PHYLLIS JAMES**

**COMMISSIONER**

**MATT HARDENBURG**

**COMMISSIONER**

**This budget will raise more revenue than last year's budget by an amount of \$11,039,203, which is 20% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,715,557.**

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## 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: \$ 19,696,050,609

Frozen Value Exemptions: \$ 6,809,039

*The above assessed valuation in Grayson County for 2024 is based on 100% of the true or market value property assessed on January 1, 2024.*

The property tax rates for the 2024 and 2025 fiscal years are as follows:

	2024 Fiscal Year	2025 Fiscal Year
Adopted Tax Rate	0.305100	0.305100
No New Revenue Tax Rate	0.271413	0.292253
Maintenance and Operations Tax Rate	0.281609	0.286234
Voter Approval Rate	0.365695	0.337748
Debt Tax Rate	0.023491	0.018866

The total amount of county taxes levied for this Budget, based on the above assessed valuation and tax rate is \$66,901,689. Of this amount, it is estimated that 97.5% or \$65,229,147 will be collected within the current tax year, and that approximately \$1,672,542 of said taxes will be delinquent on October 1, 2025. It is estimated that \$1,144,000 of these tax collections will be paid to participating Tax Increment Financing Zones. This budget will raise more revenue from property taxes than last year's budget by an amount of \$11,039,203, which is a 20.37% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$8,715,517.

The total outstanding indebtedness of Grayson County, on October 1, 2024 is \$43,068,675. During the year covered by this Budget, there will be paid\*:

On Principal: \$7,465,000

On Interest: \$1,500,600

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

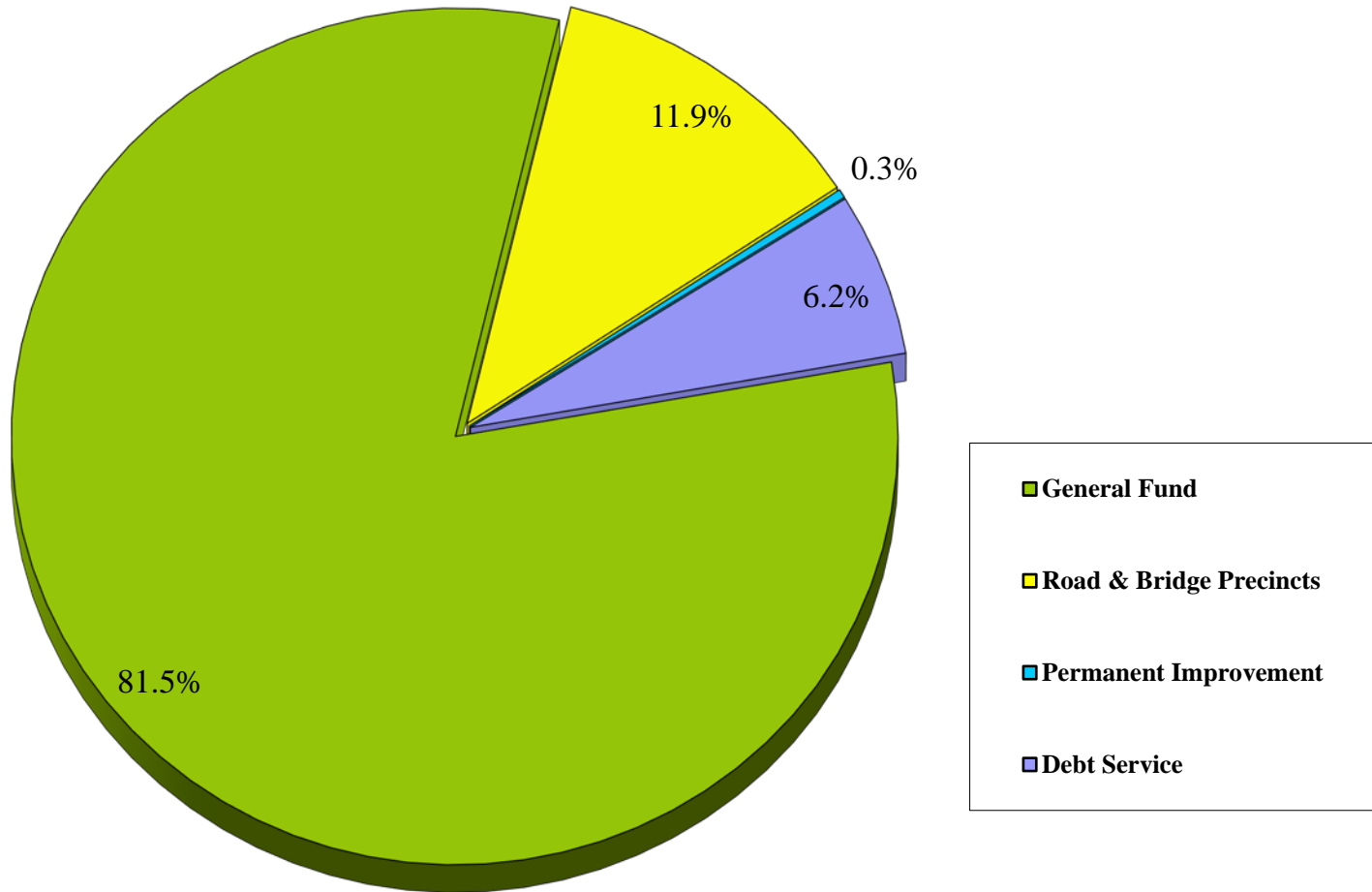
**GRAYSON COUNTY, TEXAS**  
**ALLOCATION OF PROPOSED TAX RATE**  
**FISCAL YEAR 2024-2025**

Maintenance & Operations Rate		0.286234
Debt Rate		0.018866
		0.305100
		0.305100
	Budget	
General Fund	\$ 54,380,897	0.248763
Road & Bridge Precinct #1	1,795,000	0.009114
Road & Bridge Precinct #2	1,795,000	0.009114
Road & Bridge Precinct #3	1,795,000	0.009114
Road & Bridge Precinct #4	1,795,000	0.009114
Permanent Improvement Fund	200,000	0.001015
Debt Service	3,468,250	0.018866
Total	\$ 65,229,147	0.305100
Total Taxable Value of Property	\$ 19,696,050,609	
Tax Rate per \$100	0.305100	
	\$ 60,092,650	
Taxes on Frozen Property	\$ 6,809,039	
Total Tax Levy	\$ 66,901,689	
Projected Collection Percentage	97.5%	
Projected Current Tax Collection	\$ 65,229,147	
Projected TIF Payments*(see expenses)*	\$ -	
Total Net Tax Levy Budgeted	\$ 65,229,147	

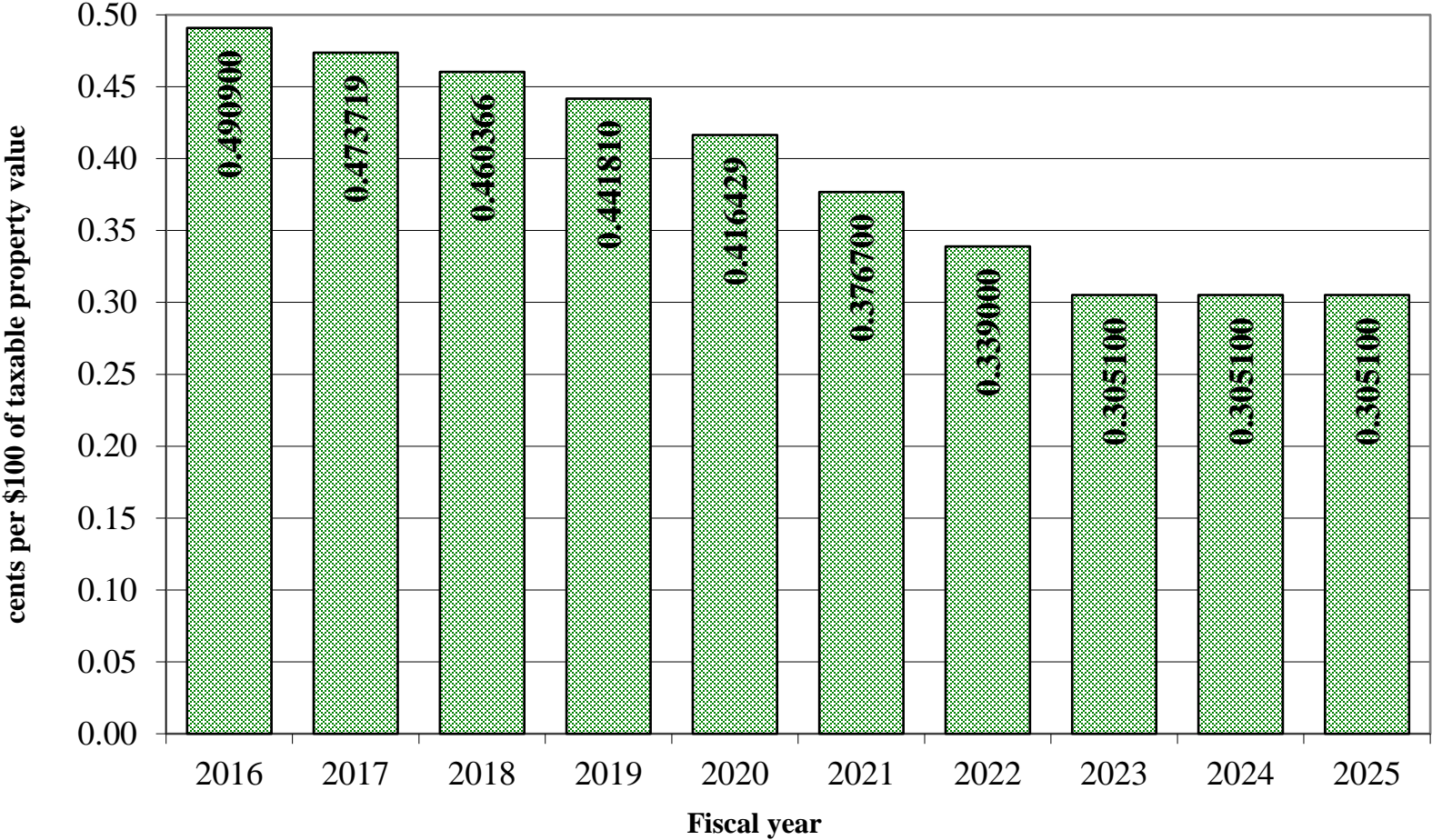
\*TIF payments budgeted as expense in Economic Development department in General Fund in 2025 budget and in revised 2024 budget.

# Tax Rate Allocation

## Fiscal Year 2025



# Tax Rate History



# GRAYSON COUNTY

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

		General Fund Expenditures	Increase (Decrease)	% change	New Growth	Increase (Decrease)	Tax Rate	% change
2022	**	\$ 43,110,640	\$ 609,945	1%	\$ 1,349,057	\$ (303,087)	0.33900	-10.0%
2023		\$ 47,449,055	\$ 4,338,415	10%	\$ 1,917,032	\$ 567,975	0.30510	-10.0%
2024	*	\$ 57,646,001	\$ 10,196,946	21%	\$ 3,079,894	\$ 1,162,863	0.30510	0.0%
2025	*	\$ 59,861,723	\$ 2,215,722	4%	\$ 8,715,517	\$ 5,635,622	0.30510	0.0%
			\$ 17,361,028	53%	\$ 15,061,499			

\$ 2,299,529 Expenditures over new growth for 4 years

\* budgeted

\$ 574,882 average increase per year

\*\* actual expenditures excluding the  
one time expenditure of \$19,710,000

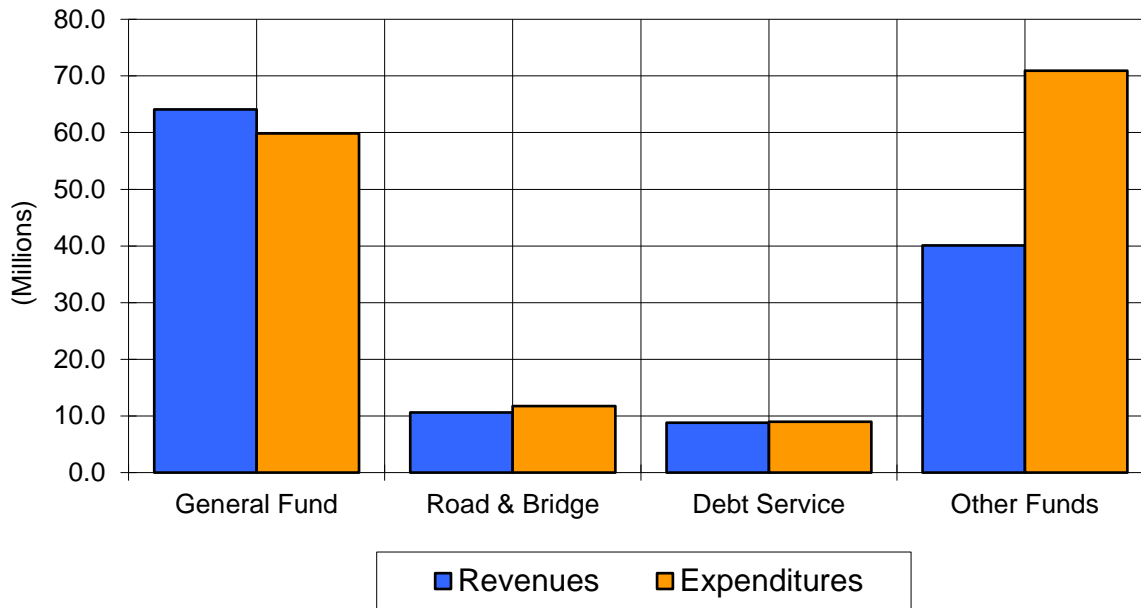
2% average annual percentage of expenditure inc



**Budgeted Funds**  
**Summary of Revenues and Expenditures**  
**2024-2025**

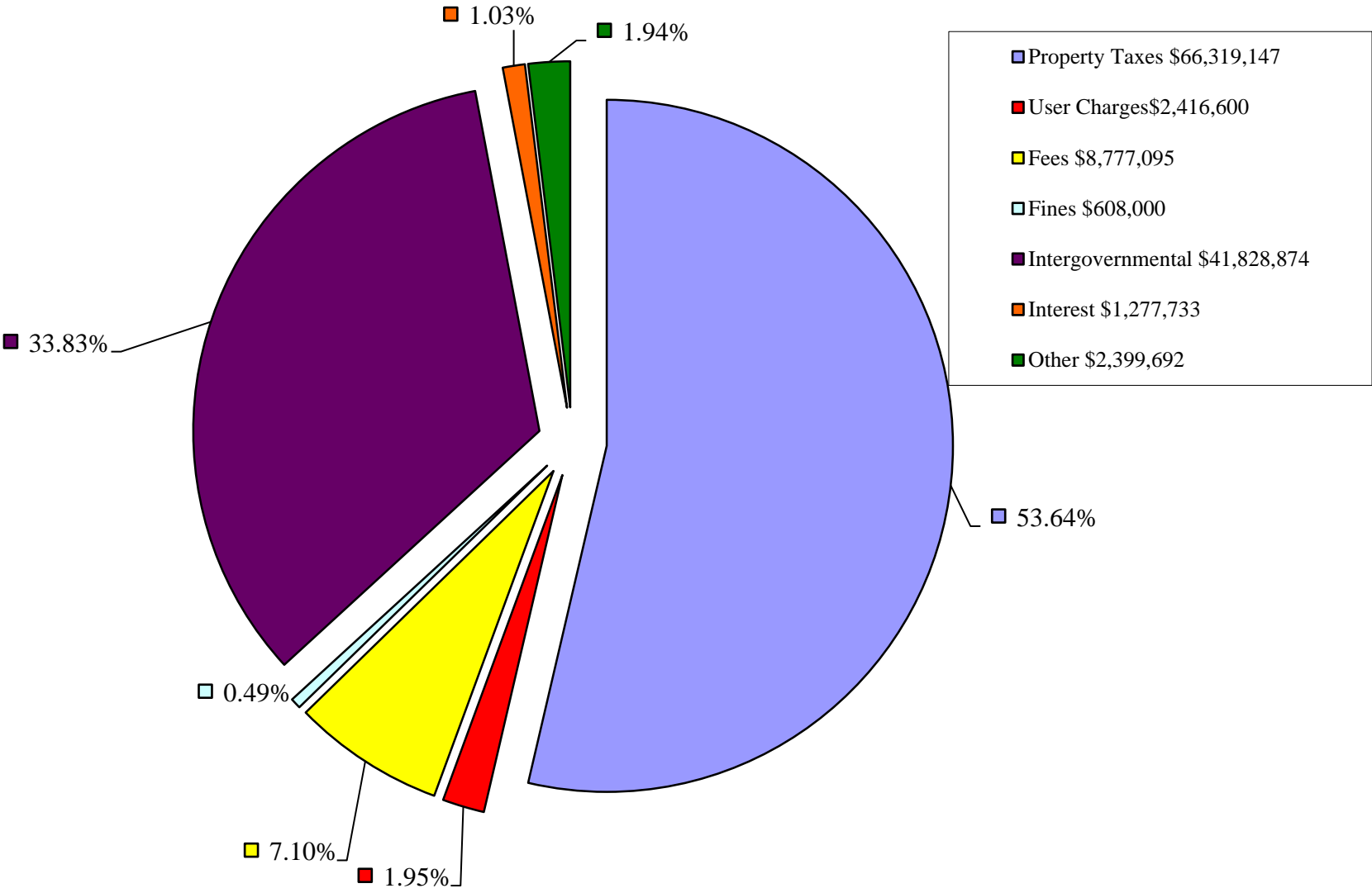
	<u>General Fund</u>	<u>Road &amp; Bridge</u>	<u>Debt Service</u>	<u>Other</u>	<u>Total</u>
<b>Revenues</b>					
Taxes	\$ 55,290,897	\$ 7,316,000	\$ 3,510,250	\$ 202,000	\$ 66,319,147
Other	8,802,919	3,049,000	5,285,625	39,276,025	56,413,569
Transfers In	0	271,909	0	622,516	894,425
<b>Total Revenues</b>	<u>64,093,816</u>	<u>10,636,909</u>	<u>8,795,875</u>	<u>40,100,541</u>	<u>123,627,141</u>
<b>Expenditures</b>					
Personnel	38,946,324	5,227,810	0	7,743,378	51,917,512
Supplies	3,296,163	4,535,138	0	1,528,073	9,359,374
Other Services	16,709,355	359,200	0	18,091,561	35,160,116
Capital Outlay	196,905	862,500	0	43,155,196	44,214,601
Debt Service	147,415	756,035	8,968,350	58,792	9,930,592
Transfers Out/ Intergovernmental	565,561	0	0	346,830	912,391
<b>Total Expenditures</b>	<u>59,861,723</u>	<u>11,740,683</u>	<u>8,968,350</u>	<u>70,923,830</u>	<u>151,494,586</u>
<b>Excess Revenues Over (Under Expenditures)</b>	4,232,093	(1,103,774)	(172,475)	(30,823,289)	(27,867,445)
<b>Fund Balance, 10/1/24</b>	<u>13,574,517</u>	<u>3,871,442</u>	<u>1,361,684</u>	<u>42,412,992</u>	<u>61,220,636</u>
<b>Fund Balance, 9/30/25</b>	<u>\$ 17,806,610</u>	<u>\$ 2,767,668</u>	<u>\$ 1,189,209</u>	<u>\$ 11,589,703</u>	<u>\$ 33,353,191</u>

## FY 2024-2025 Revenues & Expenses - All Funds

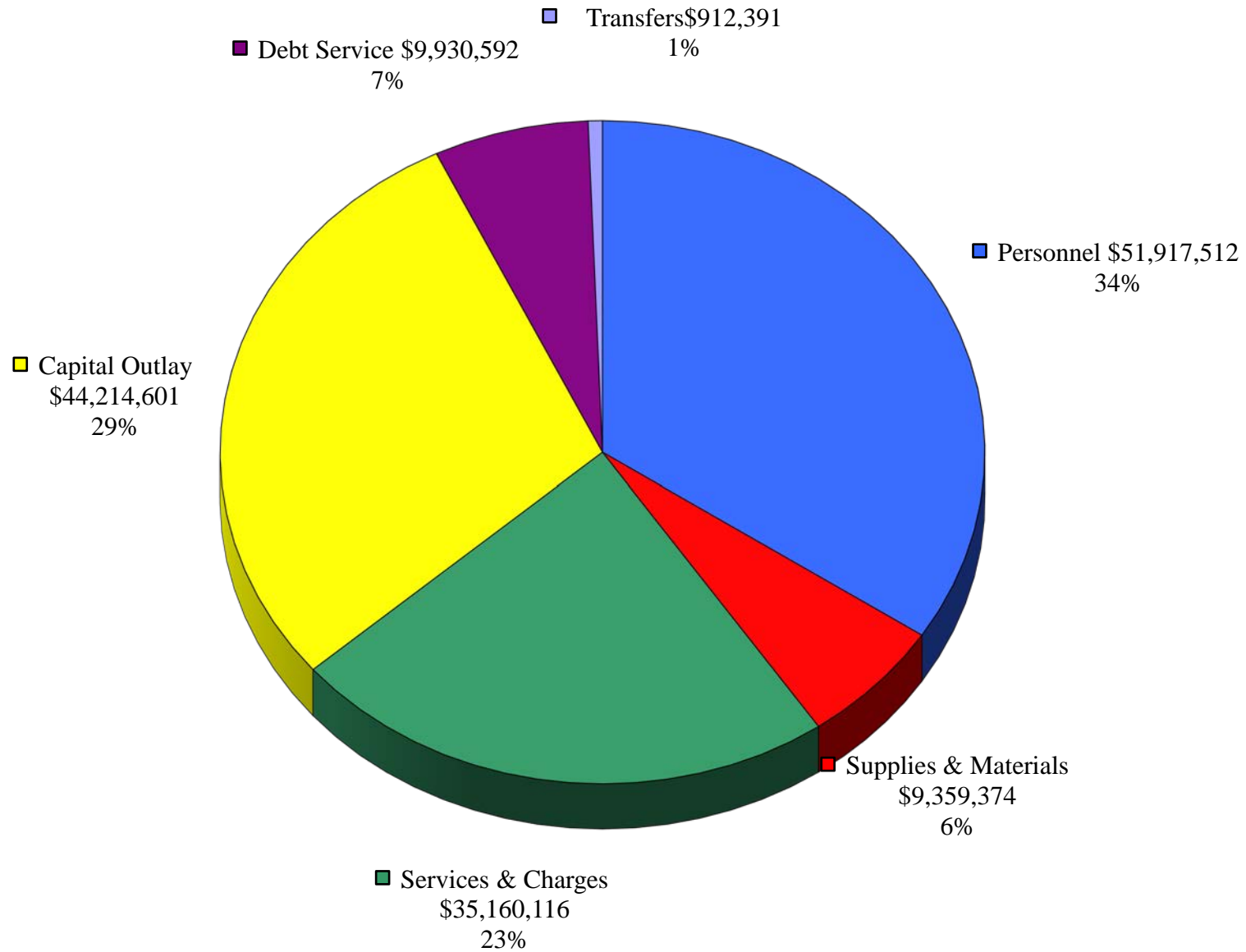


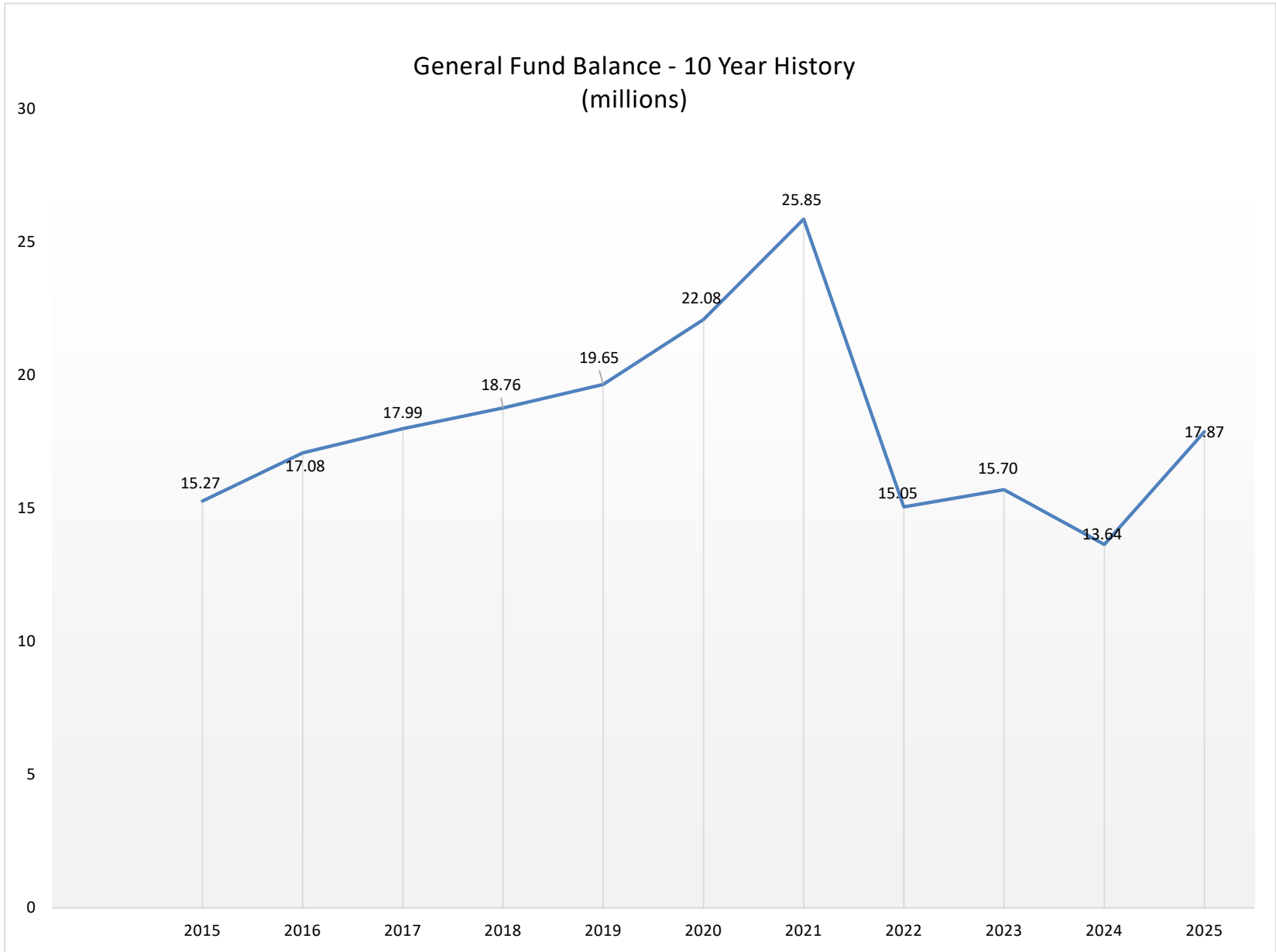
"Other Funds" includes all those funds over which the Commissioners Court or other elected officials have direct control or responsibility. Excluded are programs that are only custodial in nature or that are audited separately from the County.

# Revenue Sources - Budgeted Funds Fiscal Year 2025



# Expenditures - Budgeted Funds Fiscal Year 2025





STATEMENT OF INDEBTEDNESS  
GRAYSON COUNTY  
As of October 1, 2024

Debt Service Requirements

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

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
2025	4.375%	5,115,000	261,150	5,376,150
2026	4.375%	5,295,000	79,425	5,374,425
		<u>10,410,000</u>	<u>340,575</u>	<u>10,750,575</u>

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

2018 Transportation Bonds

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
2025	2.81%	980,000	166,200	1,146,200
2026	2.81%	1,015,000	127,000	1,142,000
2027	2.81%	1,060,000	86,400	1,146,400
2028	2.81%	1,100,000	44,000	1,144,000
		<u>4,155,000</u>	<u>423,600</u>	<u>4,578,600</u>

2023 Debt Service - Jail Expansion

<u>Fiscal Year</u>	<u>Interest</u>		<u>Interest</u>	<u>Total</u>
	<u>Rate</u>	<u>Principal</u>		<u>Requirements</u>
2025	5.00%	1,370,000	1,073,250	2,443,250
2026	5.00%	1,445,000	1,004,750	2,449,750
2027	5.00%	1,515,000	932,500	2,447,500
2028	5.00%	1,590,000	856,750	2,446,750
2029	5.00%	2,815,000	777,250	3,592,250
2030	5.00%	2,955,000	636,500	3,591,500
2031	5.00%	3,100,000	488,750	3,588,750
2032	5.00%	3,255,000	333,750	3,588,750
2033	5.00%	3,420,000	171,000	3,591,000
		<u>21,465,000</u>	<u>6,274,500</u>	<u>27,739,500</u>
Grand Total		<u>36,030,000</u>	<u>7,038,675</u>	<u>43,068,675</u>

## **General Fund**

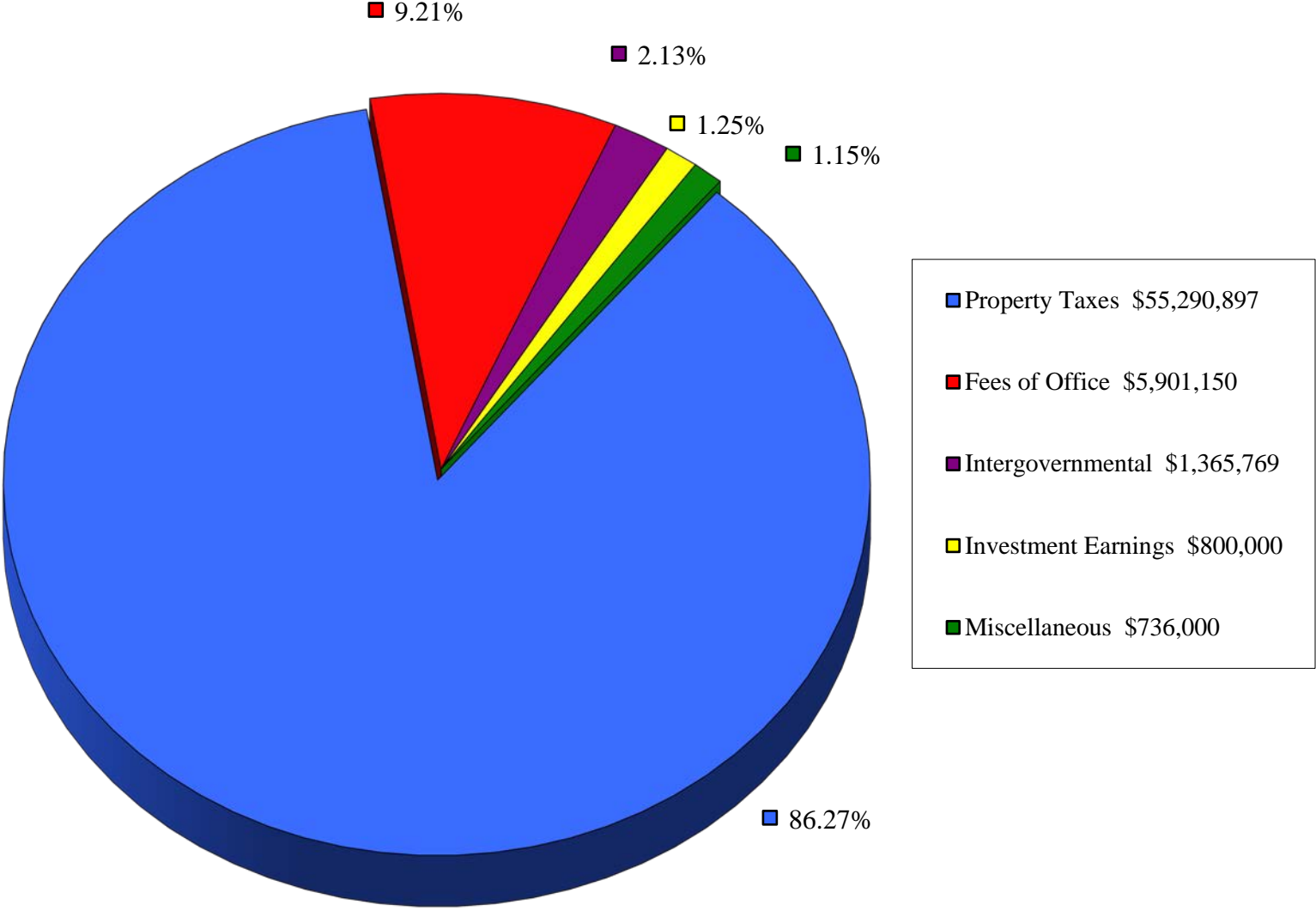
The general fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

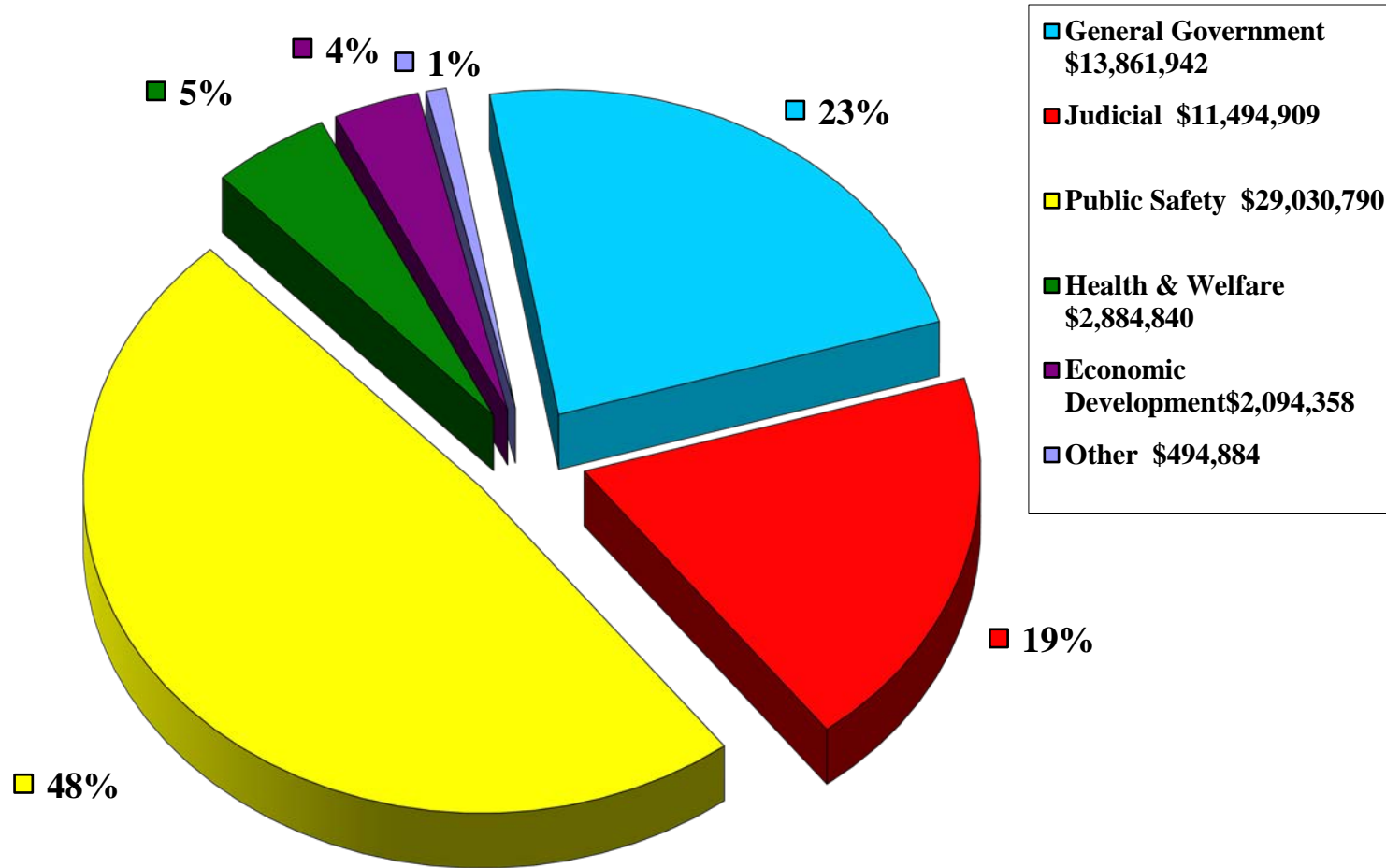
	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
<b>Revenues</b>				
<b>Taxes</b>				
Current	\$ 54,380,897	\$ 43,660,452	\$ 42,665,452	\$ 37,187,405
Delinquent	435,000	375,000	375,000	426,548
Penalties & Interest	475,000	500,000	500,000	474,782
Total Taxes	<u>55,290,897</u>	<u>44,535,452</u>	<u>43,540,452</u>	<u>38,088,735</u>
Licenses and Permits	736,100	778,440	759,940	592,697
Intergovernmental	1,365,769	1,455,723	1,340,469	1,606,627
Fees of Office	5,165,050	5,256,640	5,256,640	4,769,814
Investment Earnings	800,000	1,050,000	900,000	965,827
Miscellaneous	736,000	2,382,528	736,300	2,138,493
Total Revenues	<u>64,093,816</u>	<u>55,458,783</u>	<u>52,533,801</u>	<u>48,162,193</u>
Personnel	38,946,324	35,753,329	36,502,829	31,888,369
Supplies & Materials	3,296,163	3,172,463	2,948,299	2,917,528
Other Charges & Services	16,709,355	16,134,631	13,897,600	11,150,615
Capital Outlay	196,905	1,786,927	836,002	1,008,785
Debt Service	147,415	145,309	52,634	140,609
Transfers	565,561	653,342	653,342	343,148
Total Expenditures	<u>59,861,723</u>	<u>57,646,001</u>	<u>54,890,706</u>	<u>47,449,055</u>
Excess of Revenues over Expenditures	4,232,093	(2,187,218)	(2,356,905)	713,138
Fund Balance, October 1	<u>13,574,517</u>	<u>15,761,735</u>	<u>15,761,735</u>	<u>15,048,597</u>
Fund Balance, September 30	<u>\$ 17,806,610</u>	<u>\$ 13,574,517</u>	<u>\$ 13,404,830</u>	<u>\$ 15,761,735</u>
<i>20% operating fund bal policy</i>	<i>11,819,851</i>	<i>11,041,146</i>	<i>10,680,272</i>	<i>9,219,424</i>
<i>weeks</i>	<i>15.67</i>	<i>12.79</i>	<i>13.05</i>	<i>17.78</i>
<i>days</i>	<i>109.67</i>	<i>89.50</i>	<i>91.37</i>	<i>124.46</i>



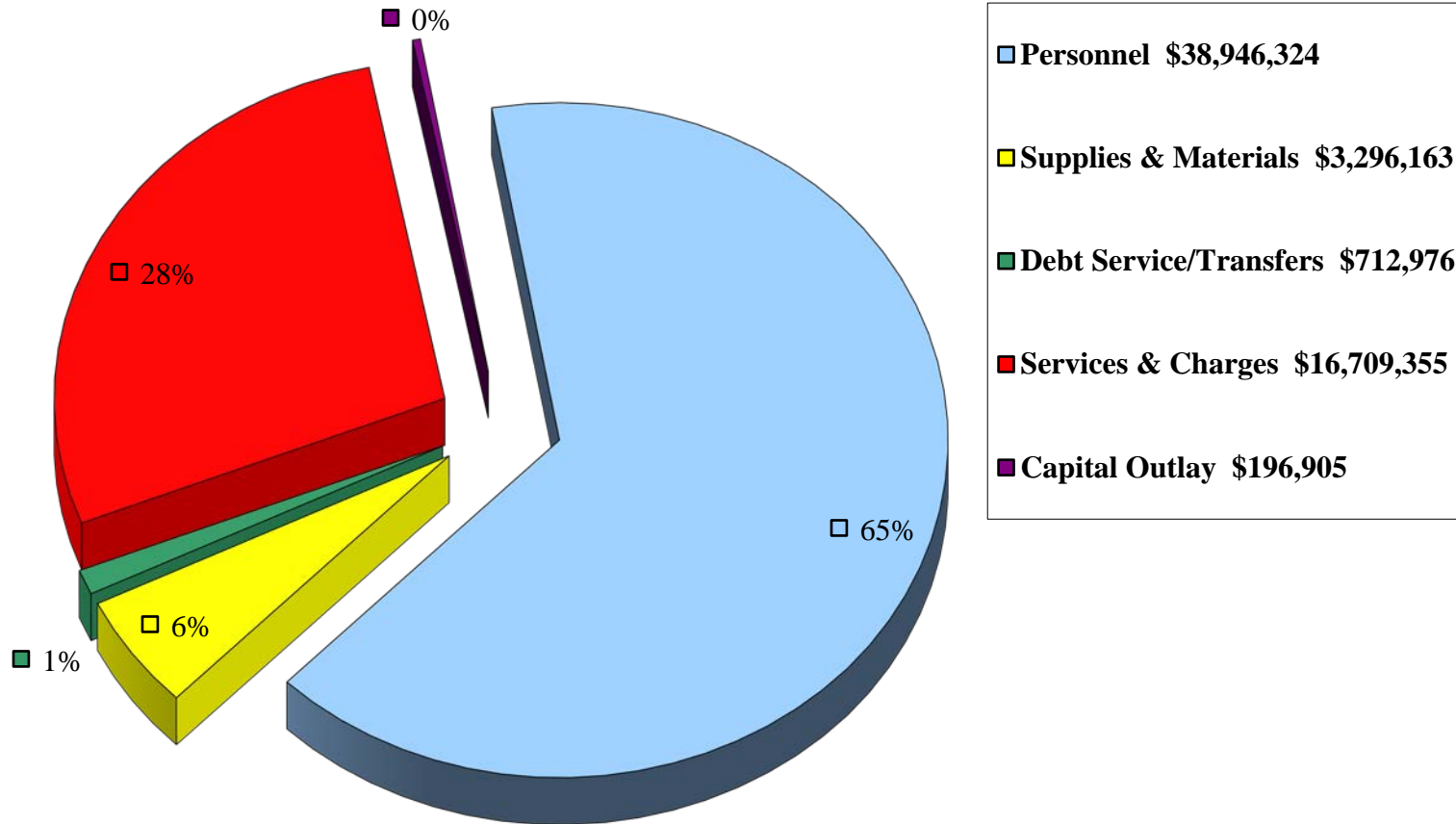
# General Fund Revenue Sources - Fiscal Year 2025



# General Fund Expenditure Budget - FY2025 By Function



# General Fund Expenditure Budget - FY2025 By Cost Category



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010-40100	CURRENT TAX COLLECTIONS	54,380,897	43,660,452	42,665,452	37,187,405
010-40150	DELINQUENT TAXES	435,000	375,000	375,000	426,548
010-40200	PENALTY & INTEREST	475,000	500,000	500,000	474,782
	Total Property Taxes	<u>55,290,897</u>	<u>44,535,452</u>	<u>43,540,452</u>	<u>38,088,735</u>
010-40300	CHAPTER 19 VOTER FUNDS	30,000	30,000	30,000	5,041
010-41000	ALCOHOLIC BEVERAGES	13,000	32,000	32,000	41,640
010-41100	SEPTIC PERMIT FEES	300,000	300,000	300,000	260,590
010-41150	SEPTIC MAINTENANCE CONTRACT	150,000	150,000	150,000	133,860
010-41175	SEPTIC MISCELLANEOUS FEES	9,500	9,500	9,500	9,850
010-41400	SUBDIVISION APPLICATION FEES	175,000	179,000	179,000	134,786
010-41420	DEVELOPMENT CERTIFICATE FEES	30,000	50,000	50,000	3,900
010-41430	ZONING APPLICATION FEES	0	2,000	2,000	350
010-41440	MANUFACTURED HOME DEVELOPMENT	0	5,000	5,000	0
010-41450	FLOOD PLAIN PERMITS	3,500	2,400	2,400	2,250
010-41460	GEOGRAPHIC PRINT SERVICES	100	40	40	30
010-41600	FIRE MARSHAL FEES	25,000	18,500	0	400
	Total Licenses & Permits	<u>736,100</u>	<u>778,440</u>	<u>759,940</u>	<u>592,697</u>
010-42010	PAYMENT IN LIEU OF TAXES	193,000	193,000	193,000	196,074
010-42050	INTERGOVERNMENTAL-JUDGES SAL.	25,200	25,200	25,200	25,200
010-42060	COUNTY COURT-AT-LAW SUPPLEMENT	168,000	168,000	168,000	168,000
010-42150	INMATE HOUSING	15,000	12,000	12,000	13,404
010-42190	PRISONER TRANSPORT REVENUE	30,000	30,000	30,000	33,865
010-42250	RENTAL OF COURTHOUSE BUILDING	3,600	3,600	3,600	3,600
010-42270	SCAAP PROGRAM REIMBURSEMENT	25,000	34,000	34,000	62,404
010-42305	9-1-1 REIMBURSEMENTS - CITY	22,769	22,769	22,769	22,769
010-42325	EMERGENCY MANAGEMENT	0	0	0	0
010-42400	COUNTY ATTORNEY LONGEVITY	25,000	28,000	28,000	31,460
010-42450	INDIGENT DEFENSE GRANTS	100,000	130,000	130,000	123,624
010-42500	DATA PROCESSING CONTRACTS	8,400	0	0	8,400
010-42510	DATA ACCESS CHARGES	4,800	4,900	4,900	4,800
010-42650	UNCLAIMED CAPITAL CREDITS	50,000	44,000	44,000	71,977

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010-42700	JURY SERVICE REIMBURSEMENTS	100,000	88,004	30,000	32,218
010-42750	TITLE IV-E LEGAL SERVICES	45,000	45,000	45,000	58,338
010-43000	STATE GRANT REVENUE	550,000	595,250	570,000	225,135
010-43200	FEDERAL GRANT REVENUE	0	0	0	275,646
010-43700	INTERGOVERNMENTAL MISC REVENUE	0	32,000	0	249,713
Total Intergovernmental		1,365,769	1,455,723	1,340,469	1,606,627
010-44180	MEDICAL REIMBURSEMENTS	30,000	30,000	30,000	34,822
010-45000	COUNTY JUDGE PROBATE	4,000	4,000	4,000	3,364
010-45100	COUNTY SHERIFF PROBATE	35,000	26,000	26,000	28,300
010-45110	COUNTY SHERIFF CIVIL	100,000	120,000	120,000	113,678
010-45120	COUNTY SHERIFF CRIMINAL	13,000	12,500	12,500	12,108
010-45130	COUNTY SHERIFF WORK RELEASE	4,000	4,000	4,000	4,295
010-45135	COUNTY SHERIFF TRANSPORT FEES	15,000	19,000	19,000	19,188
010-45150	SOCIAL SECURITY S.O. INCENTIVE	31,000	25,000	25,000	30,700
010-45200	COUNTY ATTORNEY CRIMINAL	15,000	12,500	12,500	14,159
010-45210	BOND FORFEITURES	20,000	20,000	20,000	20,700
010-45230	DISTRICT ATTORNEY ADMIN FEE	0	20	20	20
010-45305	COUNTY CLERK PROBATE	32,000	28,000	28,000	27,598
010-45310	COUNTY CLERK MENTAL HRG. FEES	55,000	40,000	40,000	30,800
010-45315	COUNTY CLERK CIVIL	38,000	24,000	24,000	28,253
010-45320	COUNTY CLERK CRIMINAL	39,000	31,000	31,000	33,758
010-45330	COUNTY CLERK RECORDING	1,000,000	1,200,000	1,200,000	981,683
010-45340	COUNTY CLERK CERTIFIED COPIES	55,000	75,000	75,000	52,817
010-45345	INDIGENT ATTORNEY FEE	56,000	60,000	60,000	51,184
010-45347	INTERPRETER FEES	0	50	50	0
010-45350	COUNTY CLERK JURY	16,000	13,000	13,000	13,944
010-45355	COUNTY CLERK ADMIN FEE	7,000	5,300	5,300	5,377
010-45360	COUNTY CLERK MISCELLANEOUS	600	600	600	588
010-45361	COUNTY CLERK RESEARCH TX FEE	600	600	600	505

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010-45375	COUNTY COURT JUDICIAL SUPPORT	0	20	20	12
010-45500	TAX ASSESSOR FEES	350,000	300,000	300,000	178,509
010-45510	TAX ASSESSOR TAX CERTIFICATES	45,000	70,000	70,000	48,770
010-45530	TAX ASSESSOR VEHICLE REG.	2,000,000	2,050,000	2,050,000	1,940,727
010-45550	TAX ASSESSOR CERT. OF TITLE	160,000	175,000	175,000	164,625
010-45560	TAX ASSESSOR SALE OF VTR LISTS	1,850	1,700	1,700	1,862
010-45570	TAX ASSESSOR MISCELLANEOUS	6,500	5,000	5,000	4,457
010-45580	TAX ASSESSOR BOAT REGISTRATION	60,000	75,000	75,000	69,261
010-45620	DISTRICT CLERK FILING	200,000	185,000	185,000	195,418
010-45625	DISTRICT CLERK CERT. COPIES	24,500	22,000	22,000	22,698
010-45640	DISTRICT CLERK JURY FEES	15,000	15,000	15,000	15,705
010-45645	DISTRICT CLERK ATTORNEY FEE	0	300	300	200
010-45650	DISTRICT CLERK \$2 ADMIN FEE	9,000	9,000	9,000	7,983
010-45655	DISTRICT CT JUDICIAL SUPPORT	0	100	100	75
010-45660	DISTRICT CLERK MISCELLANEOUS	0	100	100	85
010-45661	DISTRICT CLERK RESEARCH TX FEE	1,500	1,000	1,000	1,318
010-45665	DISTRICT CLERK PASSPORT FEES	130,000	130,000	130,000	127,825
010-45666	DISTRICT CLERK PASSPORT PHOTOS	45,000	45,000	45,000	41,290
010-46005	JUSTICE OF THE PEACE CIVIL FEE	95,000	95,000	95,000	100,936
010-46010	JUSTICE OF THE PEACE ADMIN.	12,000	12,000	12,000	10,671
010-46015	JUST. OF THE PEACE ARREST FEES	8,000	10,000	10,000	8,648
010-46025	JUST. OF THE PEACE JURY FEES	500	700	700	546
010-46035	JUSTICE OF THE PEACE \$2 ADMIN	5,000	6,000	6,000	5,411
010-46060	JUSTICE CT JUDICIAL SUPPORT	0	150	150	114
010-46200	CONSTABLE FEES	250,000	215,000	215,000	228,052
010-46900	COUNTY TREASURER FEES	49,000	45,000	45,000	48,144
010-46950	FISCAL SERVICE FEES	131,000	38,000	38,000	38,631
Total Fees of Office		5,165,050	5,256,640	5,256,640	4,769,814

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010-49000	INVESTMENT EARNINGS	800,000	1,050,000	900,000	965,827
	Total Investment Earnings	<u>800,000</u>	<u>1,050,000</u>	<u>900,000</u>	<u>965,827</u>
010-49500	SALE OF FIXED ASSETS	0	51,000	1,000	57,764
010-49510	MISCELLANEOUS SALES	0	300	300	(2)
010-49520	ELECTION REIMBURSEMENTS	100,000	100,000	100,000	132,929
010-49550	BINGO	5,000	6,000	6,000	6,677
010-49600	DONATIONS	205,000	220,000	205,000	205,000
010-49700	RETURN CHECK FEES	1,000	1,500	1,500	1,050
010-49750	MIXED DRINK TAX	360,000	340,000	340,000	349,856
010-49760	JAIL PHONE COMMISSION	55,000	50,000	50,000	54,463
010-49900	INSURANCE PROCEEDS	0	808,728	7,500	572,558
010-49910	UNCLAIMED PROPERTY PROCEEDS	0	42,000	15,000	18,378
010-49930	WELLNESS INCENTIVE PAYMENTS	0	0	0	46
010-49950	MISCELLANEOUS REVENUE	10,000	10,000	10,000	24,143
010-49955	CASH OVER/(SHORT)	0	0	0	(593)
	Total Miscellaneous Revenue	<u>736,000</u>	<u>1,629,528</u>	<u>736,300</u>	<u>1,422,269</u>
010-49960	TRANSFER IN/CASH MATCH	0	0	0	284,000
010-49970	TRANSFER IN/CASH MATCH ARPA INTEREST	0	753,000	0	0
010-49985	IT SUBSCRIPTION PROCEEDS	0	0	0	432,224
	Total Other Financing Sources	<u>0</u>	<u>753,000</u>	<u>0</u>	<u>716,224</u>
	Total General Fund Revenues	<u><u>64,093,816</u></u>	<u><u>55,458,783</u></u>	<u><u>52,533,801</u></u>	<u><u>48,162,193</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 400: COUNTY JUDGE

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010400-51010	ELECTED OFFICIAL SALARIES	144,878	139,179	139,179	139,294
010400-51030	PERSONNEL SALARIES	58,800	56,000	56,000	37,425
010400-52010	SOCIAL SECURITY TAXES	15,096	14,715	14,715	13,190
010400-52020	GROUP HEALTH INSURANCE	27,322	26,052	26,052	15,713
010400-52030	RETIREMENT	18,504	18,210	18,210	16,524
010400-52031	457 DEFERRED COMP EXPENSE	0	0	0	1,047
010400-52040	UNEMPLOYMENT INSURANCE	84	90	90	64
010400-52050	WORKERS COMPENSATION	264	254	254	241
Total Personnel		264,948	254,500	254,500	223,498
010400-53100	OFFICE SUPPLIES	1,500	2,000	2,000	373
010400-53200	POSTAGE	2,000	2,000	2,000	1,586
010400-53300	OPERATING EXPENSES	2,000	2,500	2,500	4,772
010400-53750	SMALL EQUIPMENT	600	2,000	2,000	0
Total Supplies & Materials		6,100	8,500	8,500	6,731
010400-54030	TRAINING & EDUCATION	4,000	9,475	11,000	7,733
010400-54080	LOCAL TRAVEL	500	500	500	138
010400-54200	PRINTING	500	500	500	377
010400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	22,000	15,953	15,953	12,624
010400-54520	TELEPHONE	1,600	1,550	1,550	1,419
010400-54600	EQUIPMENT RENTAL	100	0	0	0
Total Other Charges & Services		28,700	27,978	29,503	22,291
010400-55300	OFFICE FURNITURE	0	0	0	1,583
Total Capital Outlay		0	0	0	1,583
010400-56250	LEASE PRINCIPAL EXPENSE	1,600	1,525	0	634
Total Debt Service		1,600	1,525	0	634
Total Expenditures		301,348	292,503	292,503	254,737



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 401: COMMISSIONERS COURT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010401-51010	ELECTED OFFICIAL SALARIES	237,088	225,768	225,768	215,260
010401-51030	PERSONNEL SALARIES	173,200	0	0	8,562
010401-52010	SOCIAL SECURITY TAXES	29,889	16,368	16,368	16,305
010401-52020	GROUP HEALTH INSURANCE	63,624	33,120	33,120	26,968
010401-52030	RETIREMENT	38,171	21,778	21,778	21,728
010401-52031	457 DEFERRED COMP EXPENSE	9,849	7,646	7,646	9,106
010401-52040	UNEMPLOYMENT INSURANCE	247	88	88	15
010401-52050	WORKERS COMPENSATION	426	294	294	311
Total Personnel		552,494	305,062	305,062	298,255
010401-53200	POSTAGE	30	30	30	1
010401-53300	OPERATING EXPENSES	16,000	16,000	16,000	12,291
Total Supplies & Materials		16,030	16,030	16,030	12,564
010401-54000	PROFESSIONAL SERVICES	120,000	70,000	70,000	74,710
010401-54030	TRAINING & EDUCATION	12,000	12,000	12,000	13,109
010401-54220	DUES & PUBLICATIONS	13,000	0	0	0
010401-54490	MISCELLANEOUS	7,000	13,000	13,000	12,308
010401-54970	CONTINGENCY	150,000	100,000	150,000	8,251
Total Other Charges & Services		302,000	195,000	245,000	108,378
Total Expenditures		870,524	516,092	566,092	419,197

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 403: COUNTY CLERK

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010403-51010	ELECTED OFFICIAL SALARIES	99,387	94,640	94,640	90,068
010403-51030	PERSONNEL SALARIES	684,601	650,170	650,170	567,293
010403-52010	SOCIAL SECURITY TAXES	58,775	55,355	55,355	48,937
010403-52020	GROUP HEALTH INSURANCE	202,440	193,200	193,200	160,188
010403-52030	RETIREMENT	72,291	70,509	70,509	62,216
010403-52031	457 DEFERRED COMP EXPENSE	11,743	10,922	10,922	10,344
010403-52040	UNEMPLOYMENT INSURANCE	977	1,039	1,039	978
010403-52050	WORKERS COMPENSATION	1,016	966	966	911
Total Personnel		<u>1,131,230</u>	<u>1,076,801</u>	<u>1,076,801</u>	<u>940,935</u>
010403-53100	OFFICE SUPPLIES	1,000	1,000	1,000	7,766
010403-53200	POSTAGE	500	500	500	6,311
010403-53300	OPERATING EXPENSES	1,000	1,000	1,000	7,095
010403-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>21,172</u>
010403-54030	TRAINING & EDUCATION	500	500	500	245
010403-54080	LOCAL TRAVEL	0	0	0	0
010403-54200	PRINTING	2,500	2,500	2,500	0
010403-54520	TELEPHONE	0	0	0	0
010403-54550	REPAIRS & MAINTENANCE	0	0	0	0
010403-54600	EQUIPMENT RENTAL	500	500	500	149
Total Other Charges & Services		<u>3,500</u>	<u>3,500</u>	<u>3,500</u>	<u>394</u>
010403-56250	LEASE PRINCIPAL EXPENSE	0	0	0	5,450
010403-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		<u>0</u>	<u>0</u>	<u>0</u>	<u>5,450</u>
Total Expenditures		<u><u>1,137,230</u></u>	<u><u>1,082,801</u></u>	<u><u>1,082,801</u></u>	<u><u>967,951</u></u>

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 405: INFORMATION TECHNOLOGY

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010405-51030	PERSONNEL SALARIES	542,937	490,895	490,895	416,377
010405-52010	SOCIAL SECURITY TAXES	39,154	35,254	35,254	29,602
010405-52020	GROUP HEALTH INSURANCE	115,680	110,400	110,400	86,720
010405-52030	RETIREMENT	54,114	50,175	50,175	41,055
010405-52031	457 DEFERRED COMP EXPENSE	22,705	16,881	16,881	15,737
010405-52040	UNEMPLOYMENT INSURANCE	815	834	834	776
010405-52050	WORKERS COMPENSATION	774	643	643	652
Total Personnel		<u>776,179</u>	<u>705,082</u>	<u>705,082</u>	<u>590,919</u>
010405-53100	OFFICE SUPPLIES	1,000	1,000	1,000	134
010405-53200	POSTAGE	150	150	150	55
010405-53300	OPERATING EXPENSES	10,000	10,000	10,000	9,197
010405-53560	GAS & OIL	2,000	2,000	2,000	1,961
010405-53585	VEHICLE MAINTENANCE	2,000	2,000	2,000	1,749
010405-53750	SMALL EQUIPMENT	289,000	254,292	200,600	170,658
Total Supplies & Materials		<u>304,150</u>	<u>269,442</u>	<u>215,750</u>	<u>183,754</u>
010405-54020	COMPUTER SERVICES	1,545,480	1,437,501	1,431,000	1,146,912
010405-54030	TRAINING & EDUCATION	10,000	10,000	10,000	12,566
010405-54080	LOCAL TRAVEL	4,000	4,000	4,000	1,904
010405-54200	PRINTING	50	50	50	66
010405-54520	TELEPHONE	18,500	18,500	18,500	14,405
010405-54530	LEASED LINES	162,257	154,150	154,150	100,011
010405-54550	REPAIRS & MAINTENANCE	2,000	2,000	2,000	257
Total Other Charges & Services		<u>1,742,287</u>	<u>1,626,201</u>	<u>1,619,700</u>	<u>1,276,121</u>
010405-55200	EQUIPMENT	0	0	0	21,561
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>21,561</u>
Total Expenditures		<u><u>2,822,616</u></u>	<u><u>2,600,725</u></u>	<u><u>2,540,532</u></u>	<u><u>2,072,355</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 406: HUMAN RESOURCES

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010406-51030	PERSONNEL SALARIES	219,704	209,225	209,225	202,485
010406-52010	SOCIAL SECURITY TAXES	15,996	15,650	15,650	15,086
010406-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	38,880
010406-52030	RETIREMENT	20,377	19,929	19,929	19,269
010406-52031	457 DEFERRED COMP EXPENSE	4,589	4,373	4,373	4,168
010406-52040	UNEMPLOYMENT INSURANCE	313	335	335	349
010406-52050	WORKERS COMPENSATION	284	271	271	281
Total Personnel		304,643	291,183	291,183	280,518
010406-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,828
010406-53200	POSTAGE	500	740	740	128
010406-53300	OPERATING EXPENSES	2,000	2,000	2,000	1,851
010406-53750	SMALL EQUIPMENT	0	0	0	276
Total Supplies & Materials		5,500	5,740	5,740	4,083
010406-54520	TELEPHONE	750	600	600	590
010406-54600	EQUIPMENT RENTAL	100	250	500	74
Total Other Charges & Services		850	850	1,100	664
010406-56250	LEASE PRINCIPAL EXPENSE	1,000	850	600	894
010406-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		1,000	950	700	894
Total Expenditures		311,993	298,723	298,723	286,159

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

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010407-53300	OPERATING EXPENSES	200	200	200	91
010407-53750	SMALL EQUIPMENT	9,500	3,500	3,500	0
	Total Supplies & Materials	<u>9,700</u>	<u>3,700</u>	<u>3,700</u>	<u>91</u>
010407-54000	PROFESSIONAL SERVICES	75,000	75,000	75,000	50,335
010407-54300	LIABILITY & CASUALTY INSURANCE	895,000	765,000	765,000	510,368
010407-54310	BOND PREMIUMS	17,000	14,000	14,000	17,876
010407-54330	APPRAISAL COSTS	1,393,000	1,210,983	1,055,700	918,723
010407-54490	MISCELLANEOUS	8,000	8,000	8,000	5,606
010407-54510	TELEPHONE LINES	38,000	38,000	38,000	31,670
010407-54550	REPAIRS & MAINTENANCE	5,000	5,000	5,000	550
010407-54600	EQUIPMENT RENTAL	5,000	5,000	5,000	3,566
	Total Other Charges & Services	<u>2,436,000</u>	<u>2,120,983</u>	<u>1,965,700</u>	<u>1,538,694</u>
010407-56250	LEASE PRINCIPAL EXPENSE	16,000	13,900	13,900	13,373
010407-56650	LEASE INTEREST EXPENSE	0	100	100	0
	Total Debt Service	<u>16,000</u>	<u>14,000</u>	<u>14,000</u>	<u>13,373</u>
	Total Expenditures	<u><u>2,461,700</u></u>	<u><u>2,138,683</u></u>	<u><u>1,983,400</u></u>	<u><u>1,552,158</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 410: INSURANCE DEPARTMENT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010410-52020	GROUP HEALTH INSURANCE	(200,000)	(200,000)	(150,000)	(347,920)
010410-52023	RETIREE INSURANCE	350,000	313,000	313,000	270,016
010410-52025	EMPLOYEE ASSISTANCE	12,000	12,000	12,000	11,444
010410-52035	WELLNESS PROGRAM EXPENSES	9,200	9,100	9,100	8,513
010410-52040	UNEMPLOYMENT INSURANCE	5,000	4,500	4,500	(23,371)
010410-52045	AIR AMBULANCE EXPENSE	4,000	3,000	3,000	3,920
010410-52050	WORKERS COMPENSATION	(10,000)	(6,000)	(6,000)	(10,504)
010410-52055	DENTAL BENEFITS	0	0	0	11
Total Personnel		<u>170,200</u>	<u>135,600</u>	<u>185,600</u>	<u>(87,891)</u>
Total Expenditures		<u><u>170,200</u></u>	<u><u>135,600</u></u>	<u><u>185,600</u></u>	<u><u>(87,891)</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 420: COUNTY AUDITOR

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010420-51030	PERSONNEL SALARIES	555,997	529,402	529,402	501,763
010420-52010	SOCIAL SECURITY TAXES	39,842	37,781	37,781	35,761
010420-52020	GROUP HEALTH INSURANCE	101,220	96,600	96,600	90,720
010420-52030	RETIREMENT	53,286	52,093	52,093	49,319
010420-52031	457 DEFERRED COMP EXPENSE	30,530	29,074	29,074	27,542
010420-52040	UNEMPLOYMENT INSURANCE	792	848	848	865
010420-52050	WORKERS COMPENSATION	721	687	687	695
Total Personnel		782,388	746,485	746,485	706,665
010420-53100	OFFICE SUPPLIES	2,450	2,300	2,300	2,982
010420-53200	POSTAGE	800	450	450	435
010420-53300	OPERATING EXPENSES	1,550	1,450	1,450	2,012
010420-53750	SMALL EQUIPMENT	2,000	0	0	329
Total Supplies & Materials		6,800	4,200	4,200	5,758
010420-54030	TRAINING & EDUCATION	4,000	3,000	3,000	4,973
010420-54080	LOCAL TRAVEL	150	150	150	207
010420-54200	PRINTING	1,200	1,170	1,170	981
010420-54520	TELEPHONE	425	425	425	358
Total Other Charges & Services		5,775	4,745	4,745	6,519
Total Expenditures		794,963	755,430	755,430	718,942

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 425: COUNTY TREASURER

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010425-51010	ELECTED OFFICIAL SALARIES	99,147	94,400	94,400	89,872
010425-51030	PERSONNEL SALARIES	103,153	98,213	98,213	83,357
010425-52010	SOCIAL SECURITY TAXES	14,396	14,579	14,579	12,864
010425-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	35,109
010425-52030	RETIREMENT	19,139	18,707	18,707	17,038
010425-52031	457 DEFERRED COMP EXPENSE	8,354	7,886	7,886	9,479
010425-52040	UNEMPLOYMENT INSURANCE	147	157	157	144
010425-52050	WORKERS COMPENSATION	263	189	189	241
Total Personnel		287,979	275,531	275,531	248,104
010425-53100	OFFICE SUPPLIES	2,200	2,200	2,200	1,334
010425-53200	POSTAGE	2,500	2,500	2,500	2,376
010425-53300	OPERATING EXPENSES	1,366	1,366	1,366	836
010425-53750	SMALL EQUIPMENT	2,700	0	0	0
Total Supplies & Materials		8,766	6,066	6,066	4,546
010425-54030	TRAINING & EDUCATION	5,500	5,500	5,500	6,750
010425-54080	LOCAL TRAVEL	400	400	400	0
010425-54200	PRINTING	1,000	1,000	1,000	1,079
010425-54520	TELEPHONE	800	800	800	545
010425-54600	EQUIPMENT RENTAL	200	200	200	29
Total Other Charges & Services		7,900	7,900	7,900	8,403
010425-56250	LEASE PRINCIPAL EXPENSE	800	800	800	647
010425-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		800	900	900	647
Total Expenditures		305,445	290,397	290,397	261,700



**GRAYSON COUNTY, TEXAS**  
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DEPT 430: PURCHASING AGENT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010430-51030	PERSONNEL SALARIES	154,787	145,935	145,935	138,700
010430-52010	SOCIAL SECURITY TAXES	11,609	10,957	10,957	10,076
010430-52020	GROUP HEALTH INSURANCE	28,920	27,600	27,600	25,920
010430-52030	RETIREMENT	14,211	13,757	13,757	12,995
010430-52031	457 DEFERRED COMP EXPENSE	1,632	1,511	1,511	775
010430-52040	UNEMPLOYMENT INSURANCE	220	234	234	239
010430-52050	WORKERS COMPENSATION	200	190	190	192
Total Personnel		211,579	200,184	200,184	188,897
010430-53100	OFFICE SUPPLIES	1,000	1,000	1,000	1,088
010430-53200	POSTAGE	75	100	100	43
010430-53300	OPERATING EXPENSES	1,000	1,187	1,187	1,669
010430-53750	SMALL EQUIPMENT	0	300	300	0
Total Supplies & Materials		2,075	2,587	2,587	2,800
010430-54030	TRAINING & EDUCATION	5,000	6,350	6,350	6,483
010430-54080	LOCAL TRAVEL	100	100	100	0
010430-54180	ADVERTISING	2,000	2,700	2,700	910
010430-54200	PRINTING	50	50	50	277
010430-54490	MISCELLANEOUS	0	0	0	196
010430-54520	TELEPHONE	600	606	606	358
010430-54550	REPAIRS & MAINTENANCE	50	50	50	0
010430-54600	EQUIPMENT RENTAL	300	600	600	19
Total Other Charges & Services		8,100	10,456	10,456	8,243
010430-56250	LEASE PRINCIPAL EXPENSE	950	650	650	894
010430-56650	LEASE INTEREST EXPENSE	0	35	35	0
Total Debt Service		950	685	685	894
Total Expenditures		222,704	213,912	213,912	200,834

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
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DEPT 440: TAX COLLECTION

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010440-51010	ELECTED OFFICIAL SALARIES	99,147	94,400	94,400	89,862
010440-51030	PERSONNEL SALARIES	476,973	448,667	448,667	531,536
010440-51080	PART-TIME	30,416	28,396	28,396	25,366
010440-52010	SOCIAL SECURITY TAXES	43,961	41,075	41,075	47,043
010440-52020	GROUP HEALTH INSURANCE	130,140	124,548	124,548	141,480
010440-52030	RETIREMENT	58,027	56,290	56,290	63,027
010440-52031	457 DEFERRED COMP EXPENSE	32,174	30,451	30,451	29,982
010440-52040	UNEMPLOYMENT INSURANCE	724	765	765	959
010440-52050	WORKERS COMPENSATION	787	745	745	893
Total Personnel		<u>872,349</u>	<u>825,337</u>	<u>825,337</u>	<u>930,148</u>
010440-53100	OFFICE SUPPLIES	4,394	4,294	4,294	7,273
010440-53200	POSTAGE	50,305	45,805	45,805	39,632
010440-53300	OPERATING EXPENSES	3,000	2,925	2,925	3,156
010440-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>57,699</u>	<u>53,024</u>	<u>53,024</u>	<u>50,061</u>
010440-54020	COMPUTER SERVICES	0	0	0	23,953
010440-54030	TRAINING & EDUCATION	7,500	7,500	7,500	6,348
010440-54080	LOCAL TRAVEL	3,856	3,556	3,556	3,631
010440-54200	PRINTING	24,442	24,442	24,442	20,362
010440-54490	MISCELLANEOUS	0	0	0	189
010440-54520	TELEPHONE	2,200	2,200	2,200	1,595
010440-54550	REPAIRS & MAINTENANCE	600	200	200	0
010440-54600	EQUIPMENT RENTAL	100	100	100	75
Total Other Charges & Services		<u>38,698</u>	<u>37,998</u>	<u>37,998</u>	<u>56,153</u>
010440-55200	EQUIPMENT	98,000	39,785	100,625	0
Total Capital Outlay		<u>98,000</u>	<u>39,785</u>	<u>100,625</u>	<u>0</u>
010440-56250	LEASE PRINCIPAL EXPENSE	2,200	2,931	2,931	1,893
010440-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>2,200</u>	<u>3,031</u>	<u>3,031</u>	<u>1,893</u>
Total Expenditures		<u><u>1,068,946</u></u>	<u><u>959,175</u></u>	<u><u>1,020,015</u></u>	<u><u>1,038,255</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 445: VEHICLE REGISTRATION

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010445-51030	PERSONNEL SALARIES	712,752	640,575	640,575	464,979
010445-52010	SOCIAL SECURITY TAXES	51,260	47,190	47,190	33,868
010445-52020	GROUP HEALTH INSURANCE	202,440	179,052	179,052	132,840
010445-52030	RETIREMENT	66,047	60,882	60,882	44,430
010445-52031	457 DEFERRED COMP EXPENSE	14,239	13,354	13,354	11,554
010445-52040	UNEMPLOYMENT INSURANCE	1,016	1,022	1,022	802
010445-52050	WORKERS COMPENSATION	923	830	830	646
Total Personnel		1,048,677	942,905	942,905	689,119
010445-53100	OFFICE SUPPLIES	5,558	5,558	5,558	5,283
010445-53200	POSTAGE	13,000	13,000	13,000	12,633
010445-53300	OPERATING EXPENSES	5,578	6,028	6,028	4,660
Total Supplies & Materials		25,136	24,586	24,586	22,576
010445-54030	TRAINING & EDUCATION	2,347	2,347	2,347	1,708
010445-54080	LOCAL TRAVEL	3,303	2,553	2,553	3,115
010445-54200	PRINTING	918	918	918	134
010445-54520	TELEPHONE	3,500	3,500	3,500	3,371
010445-54550	REPAIRS & MAINTENANCE	1,950	1,500	1,500	2,662
010445-54600	EQUIPMENT RENTAL	550	250	100	219
Total Other Charges & Services		12,568	11,068	10,918	11,209
010445-56250	LEASE PRINCIPAL EXPENSE	1,165	1,015	1,165	925
010445-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		1,165	1,115	1,265	925
Total Expenditures		1,087,546	979,674	979,674	723,829

**GRAYSON COUNTY, TEXAS  
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DEPT 450: FACILITIES MANAGEMENT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010450-51030	PERSONNEL SALARIES	384,542	364,835	364,835	336,751
010450-51080	PART-TIME	26,254	25,003	25,003	20,797
010450-52010	SOCIAL SECURITY TAXES	31,258	29,594	29,594	27,447
010450-52020	GROUP HEALTH INSURANCE	101,220	96,600	96,600	87,226
010450-52030	RETIREMENT	41,029	40,189	40,189	36,793
010450-52031	457 DEFERRED COMP EXPENSE	20,826	20,882	20,882	17,926
010450-52040	UNEMPLOYMENT INSURANCE	614	656	656	652
010450-52050	WORKERS COMPENSATION	7,695	7,336	7,336	6,923
Total Personnel		<u>613,438</u>	<u>585,095</u>	<u>585,095</u>	<u>534,515</u>
010450-53300	OPERATING EXPENSES	1,500	2,217	2,217	2,381
010450-53350	JANITORIAL SUPPLIES	623	623	623	778
010450-53400	UNIFORMS	2,100	0	0	0
010450-53560	GAS & OIL	11,557	11,557	11,557	9,759
010450-53750	SMALL EQUIPMENT	0	333	333	0
Total Supplies & Materials		<u>15,780</u>	<u>14,730</u>	<u>14,730</u>	<u>12,918</u>
010450-54030	TRAINING & EDUCATION	750	622	622	28
010450-54520	TELEPHONE	3,900	3,900	3,900	3,383
010450-54540	UTILITIES	324,656	324,656	324,656	327,226
010450-54550	REPAIRS & MAINTENANCE	136,115	138,685	136,115	83,316
010450-54555	CASUALTY LOSS REPAIRS	100,000	1,032,511	9,499	6,025
010450-54620	SERVICE CONTRACTS	219,232	219,232	219,232	239,253
Total Other Charges & Services		<u>784,653</u>	<u>1,719,606</u>	<u>694,024</u>	<u>659,231</u>
010450-55100	IMPROVEMENTS	80,000	94,381	92,754	74,222
010450-55250	VEHICLES	0	42,000	0	46,494
Total Capital Outlay		<u>80,000</u>	<u>136,381</u>	<u>92,754</u>	<u>120,716</u>
Total Expenditures		<u><u>1,493,871</u></u>	<u><u>2,455,812</u></u>	<u><u>1,386,603</u></u>	<u><u>1,327,380</u></u>

**GRAYSON COUNTY, TEXAS  
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DEPT 460: ELECTIONS

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010460-51030	PERSONNEL SALARIES	208,638	197,497	197,497	137,980
010460-51080	PART-TIME	220,000	210,000	210,000	151,108
010460-52010	SOCIAL SECURITY TAXES	29,268	27,778	27,778	16,397
010460-52020	GROUP HEALTH INSURANCE	57,840	55,200	55,200	38,880
010460-52030	RETIREMENT	19,081	18,549	18,549	12,973
010460-52031	457 DEFERRED COMP EXPENSE	1,390	1,311	1,311	1,246
010460-52040	UNEMPLOYMENT INSURANCE	596	652	652	545
010460-52050	WORKERS COMPENSATION	543	478	478	418
Total Personnel		537,356	511,465	511,465	359,547
010460-53100	OFFICE SUPPLIES	6,000	6,000	6,000	2,774
010460-53200	POSTAGE	40,000	48,000	48,000	15,049
010460-53300	OPERATING EXPENSES	15,000	15,000	15,000	16,372
010460-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		61,000	69,000	69,000	34,195
010460-54020	COMPUTER SERVICES	50,000	70,000	70,000	46,498
010460-54030	TRAINING & EDUCATION	6,000	6,000	6,000	5,903
010460-54080	LOCAL TRAVEL	1,000	1,000	1,000	88
010460-54200	PRINTING	20,000	35,000	35,000	13,981
010460-54550	REPAIRS & MAINTENANCE	100,000	130,000	130,000	91,898
010460-54600	EQUIPMENT RENTAL	3,500	2,900	2,900	3,354
010460-54610	PROPERTY RENTAL	2,000	2,000	2,000	800
Total Other Charges & Services		182,500	246,900	246,900	162,522
010460-56250	LEASE PRINCIPAL EXPENSE	2,000	2,000	2,000	1,586
010460-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		2,000	2,100	2,100	1,586
Total Expenditures		782,856	829,465	829,465	557,850

**GRAYSON COUNTY, TEXAS  
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DEPT 465: CHAPTER 19 VOTER REGISTRATION

<u>Account Number</u>	<u>Account Name</u>	<u>2025 Proposed Budget</u>	<u>2024 Revised Budget</u>	<u>2024 Original Budget</u>	<u>2023 Actual</u>
010465-53300	OPERATING EXPENDITURES	30,000	30,000	30,000	5,012
	Total Supplies & Materials	30,000	30,000	30,000	5,012
	Total Expenditures	30,000	30,000	30,000	5,012

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 501: COUNTY COURT #1

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010501-51010	ELECTED OFFICIAL SALARIES	193,400	192,988	192,988	192,150
010501-51030	PERSONNEL SALARIES	293,883	279,872	279,872	260,168
010501-51080	PART-TIME	8,000	12,300	12,300	0
010501-52010	SOCIAL SECURITY TAXES	35,100	33,952	33,952	31,424
010501-52020	GROUP HEALTH INSURANCE	72,300	69,000	69,000	64,800
010501-52030	RETIREMENT	45,834	45,704	45,704	44,271
010501-52031	457 DEFERRED COMP EXPENSE	17,223	16,998	16,998	16,752
010501-52040	UNEMPLOYMENT INSURANCE	430	468	468	459
010501-52050	WORKERS COMPENSATION	643	630	630	635
Total Personnel		666,813	651,912	651,912	610,659
010501-53100	OFFICE SUPPLIES	1,400	1,400	1,400	624
010501-53200	POSTAGE	350	350	350	570
010501-53300	OPERATING EXPENSES	16,000	16,000	16,000	17,683
010501-53750	SMALL EQUIPMENT	0	940	1,300	0
Total Supplies & Materials		17,750	18,690	19,050	18,877
010501-54030	TRAINING & EDUCATION	3,000	3,000	3,000	4,489
010501-54247	INTERPRETERS	2,500	2,500	2,500	317
010501-54250	APPOINTED LEGAL COUNSEL	150,000	150,000	150,000	134,593
010501-54260	CIVIL APPOINTMENTS & COSTS	78,009	78,009	78,009	28,450
010501-54270	OTHER CIVIL COURT COSTS	7,400	7,400	7,400	1,520
010501-54520	TELEPHONE	800	800	800	605
010501-54600	EQUIPMENT RENTAL	150	300	0	0
Total Other Charges & Services		241,859	242,009	241,709	169,974
010501-56250	LEASE PRINCIPAL EXPENSE	150	135	0	0
010501-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		150	135	0	0
Total Expenditures		926,572	912,746	912,671	799,510

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 502: COUNTY COURT #2

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010502-51010	ELECTED OFFICIAL SALARIES	157,000	156,588	156,588	164,850
010502-51030	PERSONNEL SALARIES	229,216	216,829	216,829	189,526
010502-51080	PART-TIME	8,000	12,300	12,300	4,610
010502-52010	SOCIAL SECURITY TAXES	27,757	27,248	27,248	23,678
010502-52020	GROUP HEALTH INSURANCE	57,840	55,200	55,200	42,120
010502-52030	RETIREMENT	35,271	35,020	35,020	34,911
010502-52031	457 DEFERRED COMP EXPENSE	2,025	1,927	1,927	11,797
010502-52040	UNEMPLOYMENT INSURANCE	338	367	367	344
010502-52050	WORKERS COMPENSATION	511	501	501	505
Total Personnel		517,958	505,980	505,980	472,341
010502-53100	OFFICE SUPPLIES	800	800	800	1,985
010502-53200	POSTAGE	1,000	450	450	753
010502-53300	OPERATING EXPENSES	3,500	15,000	15,000	3,406
010502-53750	SMALL EQUIPMENT	2,500	1,067	500	2,094
Total Supplies & Materials		7,800	17,317	16,750	8,238
010502-54030	TRAINING & EDUCATION	2,000	1,500	1,500	1,478
010502-54200	PRINTING	800	0	0	71
010502-54247	INTERPRETERS	6,000	3,900	3,900	3,041
010502-54250	APPOINTED LEGAL COUNSEL	150,000	150,000	150,000	103,773
010502-54260	CIVIL APPOINTMENTS & COSTS	28,000	41,142	41,142	14,500
010502-54265	VISITING JUDGES TRAVEL	500	500	500	705
010502-54280	CPS APPOINTMENTS	37,500	0	0	0
010502-54520	TELEPHONE	550	750	750	313
010502-54600	EQUIPMENT RENTAL	200	300	0	0
Total Other Charges & Services		225,550	198,092	197,792	123,881
010502-56250	LEASE PRINCIPAL EXPENSE	200	135	0	0
010502-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		200	135	0	0
Total Expenditures		751,508	721,524	720,522	604,460



**GRAYSON COUNTY, TEXAS  
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DEPT 505: 15th DISTRICT COURT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010505-51030	PERSONNEL SALARIES	237,441	232,386	279,954	243,588
010505-51080	PART-TIME	10,000	14,260	27,600	16,885
010505-52010	SOCIAL SECURITY TAXES	17,402	17,424	21,708	18,698
010505-52020	GROUP HEALTH INSURANCE	43,380	43,700	55,200	48,600
010505-52030	RETIREMENT	21,956	22,089	26,835	24,841
010505-52031	457 DEFERRED COMP EXPENSE	4,237	4,453	7,664	7,580
010505-52040	UNEMPLOYMENT INSURANCE	352	396	492	459
010505-52050	WORKERS COMPENSATION	320	320	400	368
Total Personnel		<u>335,088</u>	<u>335,028</u>	<u>419,853</u>	<u>361,019</u>
010505-53100	OFFICE SUPPLIES	1,400	1,400	1,400	1,183
010505-53200	POSTAGE	400	348	348	225
010505-53300	OPERATING EXPENSES	15,000	17,000	17,000	18,101
010505-53750	SMALL EQUIPMENT	800	500	500	0
Total Supplies & Materials		<u>17,600</u>	<u>19,248</u>	<u>19,248</u>	<u>19,509</u>
010505-54030	TRAINING & EDUCATION	700	600	600	655
010505-54200	PRINTING	800	600	600	1,173
010505-54247	INTERPRETERS	7,500	7,500	7,500	6,201
010505-54250	APPOINTED LEGAL COUNSEL	420,000	300,000	300,000	229,447
010505-54260	CIVIL APPOINTMENTS & COSTS	2,000	2,000	2,000	994
010505-54265	VISITING JUDGES TRAVEL	400	400	400	0
010505-54270	OTHER CIVIL COURT COSTS	4,000	4,000	4,000	0
010505-54280	CPS APPOINTMENTS	37,500	100,000	100,000	78,538
010505-54490	MISCELLANEOUS	3,500	2,800	2,800	2,686
010505-54520	TELEPHONE	750	750	750	313
010505-54600	EQUIPMENT RENTAL	150	50	100	69
Total Other Charges & Services		<u>477,300</u>	<u>418,700</u>	<u>418,750</u>	<u>320,076</u>
010505-56250	LEASE PRINCIPAL EXPENSE	1,000	900	2,000	1,926
010505-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>1,000</u>	<u>1,000</u>	<u>2,100</u>	<u>1,926</u>
Total Expenditures		<u><u>830,988</u></u>	<u><u>773,976</u></u>	<u><u>859,951</u></u>	<u><u>702,530</u></u>

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DEPT 506: 59th DISTRICT COURT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010506-51030	PERSONNEL SALARIES	293,442	273,307	225,739	208,938
010506-51080	PART-TIME	35,000	25,640	12,300	2,449
010506-52010	SOCIAL SECURITY TAXES	23,297	21,157	16,873	15,373
010506-52020	GROUP HEALTH INSURANCE	57,840	52,900	41,400	38,880
010506-52030	RETIREMENT	27,739	26,525	21,779	20,913
010506-52031	457 DEFERRED COMP EXPENSE	11,884	10,902	7,691	7,389
010506-52040	UNEMPLOYMENT INSURANCE	467	477	381	375
010506-52050	WORKERS COMPENSATION	426	389	309	301
Total Personnel		450,095	411,297	326,472	294,618
010506-53100	OFFICE SUPPLIES	1,150	1,150	1,150	1,925
010506-53200	POSTAGE	400	400	400	302
010506-53300	OPERATING EXPENSES	3,400	3,400	3,400	3,953
010506-53750	SMALL EQUIPMENT	3,850	2,115	500	0
Total Supplies & Materials		8,800	7,065	5,450	6,180
010506-54030	TRAINING & EDUCATION	2,700	2,700	2,700	1,642
010506-54200	PRINTING	630	630	630	1,173
010506-54247	INTERPRETERS	2,500	2,500	2,500	3,532
010506-54250	APPOINTED LEGAL COUNSEL	420,000	300,000	300,000	282,712
010506-54260	CIVIL APPOINTMENTS & COSTS	2,150	2,150	2,150	2,911
010506-54265	VISITING JUDGES TRAVEL	63	63	63	0
010506-54270	OTHER CIVIL COURT COSTS	1,950	1,950	1,950	0
010506-54280	CPS APPOINTMENTS	100,000	100,000	100,000	85,125
010506-54490	MISCELLANEOUS	3,500	2,575	2,575	2,685
010506-54520	TELEPHONE	600	600	600	105
010506-54600	EQUIPMENT RENTAL	50	50	50	24
Total Other Charges & Services		534,143	413,218	413,218	379,909
010506-56250	LEASE PRINCIPAL EXPENSE	600	800	300	216
010506-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		600	850	350	216
Total Expenditures		993,638	832,430	745,490	680,923

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 508: 397th DISTRICT COURT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010508-51030	PERSONNEL SALARIES	243,984	230,025	230,025	207,323
010508-51080	PART-TIME	10,000	12,300	12,300	2,556
010508-52010	SOCIAL SECURITY TAXES	18,587	17,847	17,847	15,836
010508-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	35,640
010508-52030	RETIREMENT	23,103	22,364	22,364	20,789
010508-52031	457 DEFERRED COMP EXPENSE	10,317	9,676	9,676	7,595
010508-52040	UNEMPLOYMENT INSURANCE	361	387	387	372
010508-52050	WORKERS COMPENSATION	330	315	315	299
Total Personnel		350,062	334,314	334,314	290,410
010508-53100	OFFICE SUPPLIES	1,600	1,440	1,440	1,981
010508-53200	POSTAGE	461	400	400	372
010508-53300	OPERATING EXPENSES	2,500	2,440	2,440	4,684
010508-53750	SMALL EQUIPMENT	1,000	1,450	1,450	0
Total Supplies & Materials		5,561	5,730	5,730	7,037
010508-54030	TRAINING & EDUCATION	3,125	3,125	3,125	2,943
010508-54247	INTERPRETERS	7,200	7,200	7,200	6,851
010508-54250	APPOINTED LEGAL COUNSEL	420,000	300,000	300,000	217,977
010508-54260	CIVIL APPOINTMENTS & COSTS	1,650	1,650	1,650	0
010508-54265	VISITING JUDGES TRAVEL	200	200	200	590
010508-54270	OTHER INDIGENT COURT COSTS	850	850	850	860
010508-54280	CPS APPOINTMENTS	37,500	100,000	100,000	76,063
010508-54490	MISCELLANEOUS	3,500	2,631	2,631	2,686
010508-54520	TELEPHONE	500	850	850	393
010508-54600	EQUIPMENT RENTAL	50	50	50	24
Total Other Charges & Services		474,575	416,556	416,556	308,387
010508-56250	LEASE PRINCIPAL EXPENSE	700	800	300	216
010508-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		700	850	350	216
Total Expenditures		830,898	757,450	756,950	606,050

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010511-51010	ELECTED OFFICIAL SALARIES	91,085	86,747	86,747	82,446
010511-51030	PERSONNEL SALARIES	145,203	135,922	135,922	120,303
010511-52010	SOCIAL SECURITY TAXES	16,545	15,916	15,916	14,432
010511-52020	GROUP HEALTH INSURANCE	57,840	55,200	55,200	41,040
010511-52030	RETIREMENT	21,467	20,776	20,776	19,039
010511-52031	457 DEFERRED COMP EXPENSE	0	5,617	5,617	1,404
010511-52040	UNEMPLOYMENT INSURANCE	207	217	217	208
010511-52050	WORKERS COMPENSATION	307	290	290	282
Total Personnel		332,654	320,685	320,685	279,154
010511-53100	OFFICE SUPPLIES	3,500	2,500	2,500	2,895
010511-53200	POSTAGE	5,050	2,500	2,500	3,515
010511-53300	OPERATING EXPENSES	500	500	500	755
Total Supplies & Materials		15,700	5,500	5,500	7,165
010511-54000	PROFESSIONAL SERVICES	67,500	50,000	50,000	83,498
010511-54030	TRAINING & EDUCATION	5,500	4,000	4,000	2,706
010511-54080	LOCAL TRAVEL	1,500	3,020	3,020	797
010511-54200	PRINTING	100	100	100	280
010511-54520	TELEPHONE	135	775	775	657
010511-54600	EQUIPMENT RENTAL	50	50	50	42
Total Other Charges & Services		74,785	57,945	57,945	87,980
010511-56250	LEASE PRINCIPAL EXPENSE	1,400	1,400	1,400	1,566
010511-56650	LEASE INTEREST EXPENSE	50	50	50	0
Total Debt Service		1,450	1,450	1,450	1,566
Total Expenditures		424,589	385,580	385,580	375,865

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010512-51010	ELECTED OFFICIAL SALARIES	85,771	81,655	81,655	77,718
010512-51030	PERSONNEL SALARIES	102,540	98,126	97,626	91,312
010512-52010	SOCIAL SECURITY TAXES	13,060	12,405	12,405	11,812
010512-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	34,560
010512-52030	RETIREMENT	17,259	16,872	16,872	15,919
010512-52031	457 DEFERRED COMP EXPENSE	1,666	1,559	1,559	1,853
010512-52040	UNEMPLOYMENT INSURANCE	146	156	156	157
010512-52050	WORKERS COMPENSATION	244	233	233	234
Total Personnel		264,066	252,406	251,906	233,565
010512-53100	OFFICE SUPPLIES	4,000	3,500	3,500	4,070
010512-53200	POSTAGE	4,000	3,500	3,500	1,636
010512-53300	OPERATING EXPENSES	2,000	2,000	2,000	35
Total Supplies & Materials		10,000	9,000	9,000	5,741
010512-54000	PROFESSIONAL SERVICES	57,500	60,000	60,000	115,347
010512-54030	TRAINING & EDUCATION	5,000	4,000	4,000	3,145
010512-54080	LOCAL TRAVEL	4,000	3,500	3,500	2,497
010512-54200	PRINTING	500	0	500	65
010512-54520	TELEPHONE	3,135	3,000	3,000	3,568
010512-54600	EQUIPMENT RENTAL	50	50	50	36
Total Other Charges & Services		70,185	70,550	71,050	124,658
010512-56250	LEASE PRINCIPAL EXPENSE	1,300	1,300	1,300	647
010512-56650	LEASE INTEREST EXPENSE	50	50	50	0
Total Debt Service		1,350	1,350	1,350	647
Total Expenditures		345,601	333,306	333,306	364,611

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010513-51010	ELECTED OFFICIAL SALARIES	73,620	67,568	67,568	64,317
010513-51030	PERSONNEL SALARIES	50,277	45,220	45,220	42,781
010513-51080	PART-TIME	25,229	24,022	24,022	17,673
010513-52010	SOCIAL SECURITY TAXES	10,433	9,447	9,447	8,564
010513-52020	GROUP HEALTH INSURANCE	28,920	27,600	27,600	25,920
010513-52030	RETIREMENT	14,000	13,190	13,190	12,033
010513-52031	457 DEFERRED COMP EXPENSE	4,969	4,561	4,561	4,341
010513-52040	UNEMPLOYMENT INSURANCE	108	110	110	104
010513-52050	WORKERS COMPENSATION	193	178	178	173
Total Personnel		207,749	191,896	191,896	175,906
010513-53100	OFFICE SUPPLIES	3,000	3,000	3,000	1,910
010513-53200	POSTAGE	800	800	800	647
010513-53300	OPERATING EXPENSES	1,500	1,500	1,500	910
010513-53750	SMALL EQUIPMENT	0	5,000	5,000	0
Total Supplies & Materials		5,300	10,300	10,300	3,467
010513-54000	PROFESSIONAL SERVICES	67,500	50,000	50,000	97,652
010513-54030	TRAINING & EDUCATION	3,000	3,000	3,000	530
010513-54080	LOCAL TRAVEL	5,000	5,000	5,000	2,993
010513-54200	PRINTING	150	150	150	0
010513-54520	TELEPHONE	2,435	2,300	2,300	1,505
010513-54540	UTILITIES	4,700	4,700	4,700	5,333
Total Other Charges & Services		82,785	65,150	65,150	108,013
Total Expenditures		295,834	267,346	267,346	287,386

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010514-51010	ELECTED OFFICIAL SALARIES	72,000	66,008	66,008	63,140
010514-51030	PERSONNEL SALARIES	49,917	46,492	46,492	28,480
010514-51080	PART-TIME	22,090	22,090	22,090	14,715
010514-52010	SOCIAL SECURITY TAXES	10,467	9,711	9,711	7,817
010514-52020	GROUP HEALTH INSURANCE	28,920	27,600	27,600	11,880
010514-52030	RETIREMENT	13,083	12,558	12,558	9,881
010514-52040	UNEMPLOYMENT INSURANCE	102	109	109	74
010514-52050	WORKERS COMPENSATION	187	175	175	145
Total Personnel		196,766	184,743	184,743	136,132
010514-53100	OFFICE SUPPLIES	2,700	2,700	2,700	1,910
010514-53200	POSTAGE	800	800	800	586
010514-53300	OPERATING EXPENSES	1,000	1,000	1,000	1,808
010514-53750	SMALL EQUIPMENT	0	1,600	2,400	265
Total Supplies & Materials		4,500	6,100	6,900	4,569
010514-54000	PROFESSIONAL SERVICES	47,500	50,000	50,000	61,306
010514-54030	TRAINING & EDUCATION	6,000	6,000	6,000	3,532
010514-54080	LOCAL TRAVEL	6,000	6,000	6,000	2,250
010514-54200	PRINTING	251	251	251	180
010514-54520	TELEPHONE	2,135	2,000	2,000	2,031
010514-54540	UTILITIES	4,500	4,500	4,500	4,853
010514-54600	EQUIPMENT RENTAL	0	500	0	32
Total Other Charges & Services		66,386	69,251	68,751	74,184
010514-56250	LEASE PRINCIPAL EXPENSE	920	920	620	533
010514-56650	LEASE INTEREST EXPENSE	0	12	12	0
Total Debt Service		920	932	632	533
Total Expenditures		268,572	261,026	261,026	215,418

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 521: CONSTABLE #1

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010521-51010	ELECTED OFFICIAL SALARIES	71,212	63,074	63,074	60,009
010521-51030	PERSONNEL SALARIES	58,204	0	0	0
010521-51080	PART-TIME	0	40,188	40,188	37,588
010521-52010	SOCIAL SECURITY TAXES	9,852	7,851	7,851	7,408
010521-52020	GROUP HEALTH INSURANCE	28,920	13,800	13,800	12,960
010521-52030	RETIREMENT	12,194	10,031	10,031	9,469
010521-52031	457 DEFERRED COMP EXPENSE	4,807	4,258	4,258	4,050
010521-52040	UNEMPLOYMENT INSURANCE	83	64	64	65
010521-52050	WORKERS COMPENSATION	1,881	1,578	1,578	1,411
Total Personnel		187,153	140,844	140,844	132,960
010521-53100	OFFICE SUPPLIES	1,000	1,270	1,270	329
010521-53300	OPERATING EXPENSES	1,422	1,422	1,422	1,197
010521-53560	GAS & OIL	4,000	4,000	4,000	3,694
010521-53585	VEHICLE MAINTENANCE	4,000	5,000	5,000	696
010521-53750	SMALL EQUIPMENT	4,000	17,100	7,500	2,622
Total Supplies & Materials		14,422	28,792	19,192	8,538
010521-54520	TELEPHONE	1,000	1,000	1,000	1,158
Total Other Charges & Services		1,000	1,000	1,000	1,158
010521-55250	VEHICLES	0	66,000	0	0
Total Capital Outlay		0	66,000	0	0
Total Expenditures		202,575	236,636	161,036	142,656



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 522: CONSTABLE #2

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010522-51010	ELECTED OFFICIAL SALARIES	71,212	60,114	60,114	57,220
010522-52010	SOCIAL SECURITY TAXES	4,827	4,067	4,067	3,879
010522-52020	GROUP HEALTH INSURANCE	14,460	13,800	13,800	12,960
010522-52030	RETIREMENT	6,906	5,987	5,987	5,691
010522-52031	457 DEFERRED COMP EXPENSE	4,807	4,058	4,058	3,862
010522-52050	WORKERS COMPENSATION	1,035	919	919	827
Total Personnel		103,247	88,945	88,945	84,439
010522-53100	OFFICE SUPPLIES	1,000	1,000	1,000	0
010522-53300	OPERATING EXPENSES	1,500	1,500	1,500	163
010522-53560	GAS & OIL	4,000	4,000	4,000	1,689
010522-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	196
010522-53750	SMALL EQUIPMENT	542	5,300	500	0
Total Supplies & Materials		8,542	13,300	8,500	2,048
010522-54520	TELEPHONE	500	500	500	358
Total Other Charges & Services		500	500	500	358
010522-55250	VEHICLES	0	5,000	0	0
Total Capital Outlay		0	5,000	0	0
Total Expenditures		112,289	107,745	97,945	86,845

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 523: CONSTABLE #3

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010523-51010	ELECTED OFFICIAL SALARIES	71,452	57,537	57,537	54,777
010523-52010	SOCIAL SECURITY TAXES	4,564	3,623	3,623	3,444
010523-52020	GROUP HEALTH INSURANCE	14,460	13,800	13,800	12,960
010523-52030	RETIREMENT	6,930	5,730	5,730	5,448
010523-52031	457 DEFERRED COMP EXPENSE	4,823	3,884	3,884	3,697
010523-52050	WORKERS COMPENSATION	1,038	880	880	792
Total Personnel		103,267	85,454	85,454	81,118
010523-53100	OFFICE SUPPLIES	150	150	150	104
010523-53300	OPERATING EXPENSES	500	500	500	198
010523-53400	UNIFORMS	700	0	0	0
010523-53560	GAS & OIL	1,100	1,100	1,100	1,241
010523-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	0
010523-53585	VEHICLE MAINTENANCE	200	200	200	1,226
010523-53750	SMALL EQUIPMENT	0	4,800	0	3,424
Total Supplies & Materials		2,650	6,750	1,950	6,193
010523-54520	TELEPHONE	750	400	400	256
Total Other Charges & Services		750	400	400	256
010523-55250	VEHICLES	0	0	0	0
Total Capital Outlay		0	0	0	0
Total Expenditures		106,667	92,604	87,804	87,567

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 524: CONSTABLE #4

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010524-51010	ELECTED OFFICIAL SALARIES	71,212	57,297	57,297	54,537
010524-52010	SOCIAL SECURITY TAXES	4,771	3,713	3,713	3,487
010524-52020	GROUP HEALTH INSURANCE	14,460	13,800	13,800	12,960
010524-52030	RETIREMENT	6,906	5,707	5,707	5,425
010524-52031	457 DEFERRED COMP EXPENSE	4,807	3,868	3,868	3,681
010524-52050	WORKERS COMPENSATION	1,035	876	876	788
Total Personnel		<u>103,191</u>	<u>85,261</u>	<u>85,261</u>	<u>80,878</u>
010524-53100	OFFICE SUPPLIES	500	500	500	535
010524-53300	OPERATING EXPENSES	1,000	1,000	1,000	567
010524-53560	GAS & OIL	3,500	3,500	3,500	3,040
010524-53585	VEHICLE MAINTENANCE	975	975	975	1,799
010524-53750	SMALL EQUIPMENT	0	4,800	0	0
Total Supplies & Materials		<u>5,975</u>	<u>10,775</u>	<u>5,975</u>	<u>5,941</u>
010524-54520	TELEPHONE	1,000	1,000	1,000	755
Total Other Charges & Services		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>755</u>
010524-55250	VEHICLES	0	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u><u>110,166</u></u>	<u><u>97,036</u></u>	<u><u>92,236</u></u>	<u><u>87,574</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 530: DISTRICT CLERK

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010530-51010	ELECTED OFFICIAL SALARIES	99,267	94,520	94,520	89,996
010530-51030	PERSONNEL SALARIES	597,415	570,542	570,542	521,380
010530-51080	PART-TIME	27,657	26,345	26,345	20,471
010530-52010	SOCIAL SECURITY TAXES	53,951	51,571	51,571	46,771
010530-52020	GROUP HEALTH INSURANCE	171,488	163,232	163,232	151,200
010530-52030	RETIREMENT	67,862	66,528	66,528	60,767
010530-52031	457 DEFERRED COMP EXPENSE	22,639	21,633	21,633	20,149
010530-52040	UNEMPLOYMENT INSURANCE	897	952	952	934
010530-52050	WORKERS COMPENSATION	944	845	845	876
Total Personnel		<u>1,042,120</u>	<u>996,168</u>	<u>996,168</u>	<u>912,544</u>
010530-53100	OFFICE SUPPLIES	4,000	4,000	4,000	4,613
010530-53200	POSTAGE	39,000	39,000	39,000	41,240
010530-53300	OPERATING EXPENSES	6,000	6,000	6,000	4,623
010530-53360	PASSPORT SUPPLY EXPENSES	5,000	5,722	5,000	5,515
010530-53750	SMALL EQUIPMENT	4,040	3,000	3,000	3,853
Total Supplies & Materials		<u>58,040</u>	<u>57,722</u>	<u>57,000</u>	<u>59,844</u>
010530-54030	TRAINING & EDUCATION	5,000	5,000	5,000	6,645
010530-54080	LOCAL TRAVEL	0	0	0	252
010530-54200	PRINTING	2,000	2,000	2,000	1,561
010530-54285	JURY COSTS	100,000	133,004	75,000	71,954
010530-54520	TELEPHONE	1,100	1,100	1,100	909
010530-54540	UTILITIES	4,000	4,000	4,000	2,703
010530-54550	REPAIRS & MAINTENANCE	0	0	0	0
010530-54600	EQUIPMENT RENTAL	500	500	500	1,984
Total Other Charges & Services		<u>112,600</u>	<u>145,604</u>	<u>87,600</u>	<u>86,008</u>
010530-56250	LEASE PRINCIPAL EXPENSE	3,400	3,400	3,400	1,672
010530-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>3,400</u>	<u>3,500</u>	<u>3,500</u>	<u>1,672</u>
Total Expenditures		<u><u>1,216,160</u></u>	<u><u>1,202,994</u></u>	<u><u>1,144,268</u></u>	<u><u>1,060,068</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
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DEPT 535: COURT COLLECTIONS

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010535-51030	PERSONNEL SALARIES	160,482	153,369	153,369	146,034
010535-52010	SOCIAL SECURITY TAXES	12,242	11,655	11,655	11,060
010535-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	38,880
010535-52030	RETIREMENT	14,726	14,773	14,773	14,047
010535-52031	457 DEFERRED COMP EXPENSE	1,596	4,962	4,962	4,721
010535-52040	UNEMPLOYMENT INSURANCE	229	246	246	251
010535-52050	WORKERS COMPENSATION	208	199	199	202
Total Personnel		232,863	226,604	226,604	215,195
010535-53100	OFFICE SUPPLIES	3,000	3,000	3,000	860
010535-53200	POSTAGE	3,000	3,000	3,000	3,100
010535-53300	OPERATING EXPENSES	10,600	1,600	1,600	283
010535-53400	UNIFORMS	500	500	500	500
010535-53750	SMALL EQUIPMENT	0	500	500	0
Total Supplies & Materials		17,100	8,600	8,600	4,743
010535-54030	TRAINING & EDUCATION	2,854	4,121	4,121	1,685
010535-54200	PRINTING	500	500	500	737
Total Other Charges & Services		3,354	4,621	4,621	2,422
Total Expenditures		253,317	239,825	239,825	222,360

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 540: DISTRICT ATTORNEY

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010540-51010	ELECTED OFFICIAL SALARIES	18,000	18,040	18,040	18,040
010540-51030	PERSONNEL SALARIES	2,616,023	2,457,925	2,532,925	2,321,916
010540-51080	PART-TIME	52,082	49,594	49,594	38,381
010540-52010	SOCIAL SECURITY TAXES	198,620	192,240	192,240	174,991
010540-52020	GROUP HEALTH INSURANCE	433,486	426,073	426,073	365,360
010540-52030	RETIREMENT	254,248	253,451	253,451	229,605
010540-52031	457 DEFERRED COMP EXPENSE	82,474	85,855	85,855	78,122
010540-52040	UNEMPLOYMENT INSURANCE	3,849	4,180	4,180	4,124
010540-52050	WORKERS COMPENSATION	1,753	1,799	1,799	1,625
Total Personnel		3,660,535	3,489,157	3,564,157	3,232,164
010540-53100	OFFICE SUPPLIES	14,500	10,000	10,000	12,124
010540-53200	POSTAGE	2,500	2,500	2,500	2,464
010540-53300	OPERATING EXPENSES	40,000	44,500	44,500	30,761
010540-53560	GAS & OIL	8,500	7,200	7,200	6,759
010540-53570	TIRES, BATTERIES & ACCESSORIES	0	0	0	165
010540-53585	VEHICLE MAINTENANCE	5,500	4,500	4,500	4,731
010540-53750	SMALL EQUIPMENT	0	0	0	1,978
Total Supplies & Materials		71,000	68,700	68,700	58,982

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 540: DISTRICT ATTORNEY (continued)

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010540-54030	TRAINING & EDUCATION	20,500	16,500	16,500	20,230
010540-54200	PRINTING	4,000	7,767	4,000	3,879
010540-54254	OTHER CRIMINAL COURT COSTS	33,800	38,167	33,800	33,526
010540-54270	OTHER COURT COSTS	26,000	26,000	26,000	488
010540-54490	MISCELLANEOUS	0	0	0	398
010540-54520	TELEPHONE	1,300	1,300	1,300	1,025
010540-54550	REPAIRS & MAINTENANCE	0	0	0	0
010540-54600	EQUIPMENT RENTAL	4,000	3,500	3,500	3,774
Total Other Charges & Services		<u>89,600</u>	<u>93,234</u>	<u>85,100</u>	<u>63,320</u>
010540-56250	LEASE PRINCIPAL EXPENSE	4,400	4,400	4,400	4,183
010540-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>4,400</u>	<u>4,500</u>	<u>4,500</u>	<u>4,183</u>
Total Expenditures		<u><u>3,825,535</u></u>	<u><u>3,655,591</u></u>	<u><u>3,722,457</u></u>	<u><u>3,358,649</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 545: JUVENILE PROGRAMS

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010545-54675	JUVENILE PROBATION FUNDING	2,022,779	1,920,402	1,920,402	1,548,094
	Total Other Charges & Services	2,022,779	1,920,402	1,920,402	1,548,094
	Total	2,022,779	1,920,402	1,920,402	1,548,094



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 550: SHERIFF

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010550-51010	ELECTED OFFICIAL SALARIES	123,576	117,657	117,657	111,982
010550-51030	PERSONNEL SALARIES	4,267,095	3,856,831	3,910,331	3,703,696
010550-51050	COMPENSATORY TIME	55,000	55,000	55,000	0
010550-51060	OVERTIME	37,500	37,500	37,500	21,637
010550-51080	PART-TIME	30,160	26,556	26,556	42,789
010550-52010	SOCIAL SECURITY TAXES	320,893	293,561	293,561	282,968
010550-52020	GROUP HEALTH INSURANCE	824,220	759,000	759,000	681,480
010550-52030	RETIREMENT	409,127	386,196	386,196	370,550
010550-52031	457 DEFERRED COMP EXPENSE	82,436	84,716	84,716	88,007
010550-52040	UNEMPLOYMENT INSURANCE	6,124	6,296	6,296	6,558
010550-52050	WORKERS COMPENSATION	58,703	51,870	51,870	52,650
Total Personnel		6,214,834	5,675,183	5,728,683	5,362,317
010550-53100	OFFICE SUPPLIES	15,000	14,000	14,000	13,142
010550-53200	POSTAGE	4,200	3,200	3,200	4,550
010550-53300	OPERATING EXPENSES	120,246	166,055	105,596	244,283
010550-53400	UNIFORMS	71,748	73,962	73,962	66,820
010550-53410	AMMUNITION	50,000	65,968	50,000	74,805
010550-53560	GAS & OIL	218,773	218,773	218,773	254,782
010550-53585	VEHICLE MAINTENANCE	140,000	177,075	140,000	251,120
010550-53750	SMALL EQUIPMENT	74,437	17,265	7,275	34,879
010550-53800	VEHICLE ACCESSORIES	0	0	0	30,156
Total Supplies & Materials		694,404	736,298	612,806	974,537
010550-54030	TRAINING & EDUCATION	75,000	75,000	75,000	66,559
010550-54200	PRINTING	2,500	2,500	2,500	1,362
010550-54520	TELEPHONE	95,000	95,000	95,000	81,505
010550-54540	UTILITIES	11,000	8,500	8,500	10,258

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 550: SHERIFF (continued)

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010550-54550	REPAIRS & MAINTENANCE	3,000	6,040	6,040	1,388
010550-54600	EQUIPMENT RENTAL	58,860	61,700	61,700	62,771
010550-54610	PROPERTY RENTAL	9,752	5,225	725	717
	Total Other Charges & Services	255,112	253,965	249,465	224,560
010550-55185	IT SUBSCRIPTION ASSET	0	0	0	442,223
010550-55200	EQUIPMENT	18,905	36,998	127,750	69,530
010550-55250	VEHICLES	0	1,122,850	272,016	214,852
010550-55260	VEHICLE ACCESSORIES	0	244,271	134,715	25,548
010550-55350	COMMUNICATIONS EQUIPMENT	0	91,881	91,881	0
	Total Capital Outlay	18,905	1,496,000	626,362	752,153
010550-56250	LEASE PRINCIPAL EXPENSE	3,200	3,200	3,200	2,701
010550-56275	IT SUBSCRIPTION PRINCIPAL EXPENSE	91,080	91,080	0	91,080
010550-56650	LEASE INTEREST EXPENSE	0	100	100	0
010550-56675	IT SUBSCRIPTION INTEREST EXPENSE	0	0	0	0
	Total Debt Service	94,280	94,380	3,300	93,781
	Total Expenditures	7,277,535	8,255,826	7,220,616	7,407,348

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 557: FIRE MARSHAL

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010557-51030	PERSONNEL SALARIES	168,629	160,867	160,867	0
010557-51050	COMPENSATORY TIME	3,000	0	0	0
010557-52010	SOCIAL SECURITY TAXES	11,985	11,503	11,503	0
010557-52020	GROUP HEALTH INSURANCE	28,920	27,600	27,600	0
010557-52030	RETIREMENT	16,039	15,713	15,713	0
010557-52031	457 DEFERRED COMP EXPENSE	7,916	7,551	7,551	0
010557-52040	UNEMPLOYMENT INSURANCE	241	257	257	0
010557-52050	WORKERS COMPENSATION	2,450	2,459	2,459	0
Total Personnel		239,180	225,950	225,950	0
010557-53100	OFFICE SUPPLIES	500	900	900	0
010557-53200	POSTAGE	100	100	100	0
010557-53300	OPERATING EXPENSES	1,500	2,350	2,350	0
010557-53400	UNIFORMS	1,950	1,350	1,350	0
010557-53410	AMMUNITION	500	500	500	0
010557-53560	GAS & OIL	12,000	15,300	15,300	0
010557-53585	VEHICLE MAINTENANCE	5,000	7,267	5,000	0
010557-53750	SMALL EQUIPMENT	10,000	1,000	1,000	0
Total Supplies & Materials		31,550	28,767	26,500	0
010557-54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
010557-54080	LOCAL TRAVEL	0	500	500	0
010557-54200	PRINTING	300	100	100	0
010557-54220	DUES & PUBLICATIONS	300	300	300	0
010557-54420	MEDICAL SUPPLIES	100	100	100	0
010557-54520	TELEPHONE	1,500	1,500	1,500	0
Total Other Charges & Services		7,200	7,500	7,500	0
Total Expenditures		277,930	262,217	259,950	0

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 560: NTRA FIRE PROTECTION

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010560-51030	PERSONNEL SALARIES	366,654	335,452	335,452	376,717
010560-51050	COMPENSATORY TIME	35,000	42,000	42,000	0
010560-51080	PART-TIME	45,000	35,770	35,770	24,843
010560-52010	SOCIAL SECURITY TAXES	29,605	26,495	26,495	28,839
010560-52020	GROUP HEALTH INSURANCE	86,760	82,800	82,800	77,760
010560-52030	RETIREMENT	37,854	35,466	35,466	38,108
010560-52031	457 DEFERRED COMP EXPENSE	5,007	8,912	8,912	7,503
010560-52040	UNEMPLOYMENT INSURANCE	588	594	594	692
010560-52050	WORKERS COMPENSATION	5,344	4,830	4,830	5,970
Total Personnel		611,812	572,319	572,319	560,432
010560-53100	OFFICE SUPPLIES	750	750	750	948
010560-53200	POSTAGE	25	25	25	14
010560-53300	OPERATING EXPENSES	5,000	5,000	5,000	4,341
010560-53350	JANITORIAL SUPPLIES	1,000	800	800	1,253
010560-53400	UNIFORMS	5,000	2,500	2,500	2,727
010560-53430	CHEMICAL SUPPLIES	30,000	15,000	15,000	13,562
010560-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	408
010560-53560	GAS, OIL, ETC.	3,600	3,000	3,000	7,541
010560-53570	TIRES, BATTERIES & ACCESSORIES	10,000	10,000	10,000	7,790
010560-53580	PARTS	0	0	0	112
010560-53585	VEHICLE MAINTENANCE	8,000	8,000	8,000	9,922
Total Supplies & Materials		64,875	46,575	46,575	48,618
010560-54030	TRAINING & EDUCATION	15,000	5,000	5,000	5,795
010560-54220	DUES AND PUBLICATIONS	500	500	500	90
010560-54340	CONTRACT SERVICES	5,000	5,000	5,000	6,500

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 560: NTRA FIRE PROTECTION (continued)

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010560-54520	TELEPHONE	3,040	2,500	2,500	2,131
010560-54540	UTILITIES	9,500	9,500	9,500	9,732
010560-54550	REPAIRS & MAINTENANCE	0	0	0	3,747
010560-54560	PPE MAINTENANCE AND REPLACEMENT	10,000	10,000	10,000	25,939
Total Other Charges & Services		<u>43,040</u>	<u>32,500</u>	<u>32,500</u>	<u>53,934</u>
010560-55200	EQUIPMENT	0	16,261	16,261	11,416
010560-55250	VEHICLES	0	0	0	0
Total Capital Outlay		<u>0</u>	<u>16,261</u>	<u>16,261</u>	<u>11,416</u>
Total Expenditures		<u><u>719,727</u></u>	<u><u>667,655</u></u>	<u><u>667,655</u></u>	<u><u>674,400</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 565: PUBLIC SAFETY COMMUNICATIONS

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010565-51030	PERSONNEL SALARIES	903,016	858,035	858,035	775,944
010565-51050	COMPENSATORY TIME	20,000	20,000	20,000	0
010565-52010	SOCIAL SECURITY TAXES	66,787	64,576	64,576	57,059
010565-52020	GROUP HEALTH INSURANCE	216,900	207,000	207,000	146,551
010565-52030	RETIREMENT	82,606	81,924	81,924	72,366
010565-52031	457 DEFERRED COMP EXPENSE	6,226	7,558	7,558	4,773
010565-52040	UNEMPLOYMENT INSURANCE	1,285	1,394	1,394	1,336
010565-52050	WORKERS COMPENSATION	1,173	993	993	1,069
Total Personnel		<u>1,297,993</u>	<u>1,241,480</u>	<u>1,241,480</u>	<u>1,059,098</u>
010565-53100	OFFICE SUPPLIES	5,000	4,000	4,000	3,508
010565-53200	POSTAGE	100	33	33	0
010565-53300	OPERATING EXPENSES	2,900	3,167	3,167	3,526
010565-53400	UNIFORMS	1,572	1,786	1,786	988
010565-53750	SMALL EQUIPMENT	500	5,000	0	0
Total Supplies & Materials		<u>10,072</u>	<u>13,986</u>	<u>8,986</u>	<u>8,022</u>
010565-54000	PROFESSIONAL SERVICES	2,000	2,000	2,000	1,580
010565-54030	TRAINING & EDUCATION	10,000	10,000	10,000	9,537
010565-54200	PRINTING	50	50	50	0
010565-54520	TELEPHONE	1,000	1,000	1,000	958
010565-54530	LEASED LINES	38,874	38,874	38,874	31,302
010565-54550	REPAIRS & MAINTENANCE	6,000	5,500	12,000	1,859
010565-54600	EQUIPMENT RENTAL	2,265	0	0	0
010565-54610	PROPERTY RENTAL	5,700	6,554	1,000	4,009
Total Other Charges & Services		<u>65,889</u>	<u>63,978</u>	<u>64,924</u>	<u>49,245</u>
010565-55200	EQUIPMENT	0	0	0	66,611
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>66,611</u>
Total Expenditures		<u>1,373,954</u>	<u>1,319,444</u>	<u>1,315,390</u>	<u>1,182,976</u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 575: COUNTY JAIL

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010575-51030	PERSONNEL SALARIES	6,973,544	6,315,636	6,762,136	5,914,019
010575-51050	COMPENSATORY TIME	200,000	175,000	175,000	0
010575-51080	PART-TIME	131,300	92,487	92,487	76,350
010575-52010	SOCIAL SECURITY TAXES	523,521	507,092	507,092	441,973
010575-52020	GROUP HEALTH INSURANCE	1,547,220	1,390,400	1,490,400	1,166,095
010575-52030	RETIREMENT	654,111	649,738	649,738	564,313
010575-52031	457 DEFERRED COMP EXPENSE	65,064	79,337	79,337	70,921
010575-52040	UNEMPLOYMENT INSURANCE	10,175	11,021	11,021	10,383
010575-52050	WORKERS COMPENSATION	103,267	94,566	94,566	86,931
Total Personnel		10,208,202	9,315,277	9,861,777	8,330,985
010575-53100	OFFICE SUPPLIES	18,500	18,500	18,500	21,270
010575-53200	POSTAGE	1,200	500	500	1,064
010575-53300	OPERATING EXPENSES	15,000	16,414	15,000	17,372
010575-53350	JANITORIAL SUPPLIES	68,717	68,717	68,717	75,370
010575-53400	UNIFORMS	51,632	41,609	40,000	69,864
010575-53560	GAS & OIL	18,818	20,000	20,000	16,681
010575-53585	VEHICLE MAINTENANCE	8,620	13,357	10,000	12,433
010575-53660	EMPLOYEE MEDICAL	4,000	4,000	4,000	3,750
010575-53680	GROCERIES	1,255,000	1,176,500	1,176,500	938,141
010575-53690	KITCHEN SUPPLIES	5,000	5,000	5,000	5,234
010575-53750	SMALL EQUIPMENT	54,220	26,150	26,150	24,785
Total Supplies & Materials		1,500,707	1,390,747	1,384,367	1,185,964
010575-54000	PROFESSIONAL SERVICES	50,000	54,000	50,000	64,850
010575-54030	TRAINING & EDUCATION	51,020	50,000	50,000	55,864
010575-54050	INMATE HOUSING	500,000	400,000	400,000	326,954

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 575: COUNTY JAIL (continued)

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010575-54100	PRISONER TRANSPORT	60,000	67,255	65,000	73,655
010575-54200	PRINTING	200	200	200	733
010575-54520	TELEPHONE	9,008	12,000	12,000	7,568
010575-54540	UTILITIES	150,000	140,000	140,000	129,846
010575-54550	REPAIRS & MAINTENANCE	60,000	99,934	80,000	59,379
010575-54560	LIFE SYSTEM EQUIPMENT	13,000	13,000	13,000	13,904
010575-54600	EQUIPMENT RENTAL	1,000	1,000	0	917
010575-54610	PROPERTY RENTAL	0	4,100	4,100	4,440
Total Other Charges & Services		<u>894,228</u>	<u>841,489</u>	<u>814,300</u>	<u>738,110</u>
010575-55250	VEHICLES	0	0	0	0
Total Capital Outlay		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
010575-56250	LEASE PRINCIPAL EXPENSE	2,500	2,500	3,500	2,399
010575-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>2,500</u>	<u>2,600</u>	<u>3,600</u>	<u>2,399</u>
Total Expenditures		<u><u>12,605,637</u></u>	<u><u>11,550,113</u></u>	<u><u>12,064,044</u></u>	<u><u>10,257,458</u></u>



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 580: COUNTY JAIL MEDICAL

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010580-51030	PERSONNEL SALARIES	673,084	575,232	575,232	527,355
010580-51050	COMPENSATORY TIME	45,000	18,000	18,000	0
010580-51080	PART-TIME	95,000	91,480	91,480	137,429
010580-52010	SOCIAL SECURITY TAXES	54,716	48,612	48,612	47,744
010580-52020	GROUP HEALTH INSURANCE	175,140	147,978	147,978	117,347
010580-52030	RETIREMENT	70,904	64,206	64,206	63,153
010580-52031	457 DEFERRED COMP EXPENSE	13,564	12,367	12,367	12,516
010580-52040	UNEMPLOYMENT INSURANCE	1,094	1,080	1,080	1,147
010580-52050	WORKERS COMPENSATION	11,088	10,294	10,294	9,559
Total Personnel		1,139,590	969,249	969,249	916,250
010580-53100	OFFICE SUPPLIES	3,500	3,500	3,500	4,144
010580-53200	POSTAGE	60	40	40	16
010580-53300	OPERATING EXPENSES	3,000	1,500	1,500	1,958
010580-53350	JANITORIAL SUPPLIES	50	50	50	0
010580-53750	SMALL EQUIPMENT	1,550	350	350	4,851
Total Supplies & Materials		8,160	5,440	5,440	10,969
010580-54020	COMPUTER SERVICES	0	0	0	15,288
010580-54030	TRAINING & EDUCATION	3,000	1,000	1,000	1,959
010580-54080	LOCAL TRAVEL	148	148	148	376
010580-54300	LIABILITY INSURANCE	116,000	58,000	58,000	58,325
010580-54360	HOSPITAL SERVICES	250	250	250	0
010580-54380	PHYSICIANS SERVICES	47,400	39,500	39,500	35,370
010580-54400	MENTAL HEALTH SERVICES	70,000	65,000	65,000	68,280
010580-54410	LAB & X-RAY SERVICES	6,500	4,200	4,200	8,072
010580-54415	PRESCRIPTION MEDICATIONS	30,000	32,000	32,000	29,612
010580-54420	MEDICAL SUPPLIES	19,000	19,000	19,000	12,903
010580-54435	DENTAL	30,000	20,500	20,500	23,265
010580-54440	OUT-OF-COUNTY INMATE MEDICAL	800	450	450	553
010580-54520	TELEPHONE	700	641	641	622
010580-54600	EQUIPMENT RENTAL	1,000	500	1,000	49
Total Other Charges & Services		324,798	241,189	241,689	254,674
010580-56250	LEASE PRINCIPAL EXPENSE	2,000	1,000	500	1,455
010580-56650	LEASE INTEREST EXPENSE	0	21	21	0
Total Debt Service		2,000	1,021	521	1,455
Total		1,474,548	1,216,899	1,216,899	1,183,348

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 606: INDIGENT HEALTH

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010606-51030	PERSONNEL SALARIES	141,010	96,160	121,160	78,127
010606-51080	PART-TIME	30,884	27,672	27,672	26,010
010606-52010	SOCIAL SECURITY TAXES	12,919	11,320	11,320	7,906
010606-52020	GROUP HEALTH INSURANCE	48,354	43,804	43,804	22,926
010606-52030	RETIREMENT	15,813	14,100	14,100	9,881
010606-52031	457 DEFERRED COMP EXPENSE	2,166	2,276	2,276	1,748
010606-52040	UNEMPLOYMENT INSURANCE	245	238	238	180
010606-52050	WORKERS COMPENSATION	84	387	387	346
Total Personnel		251,475	195,957	220,957	147,124
010606-53100	OFFICE SUPPLIES	2,000	2,000	2,000	2,956
010606-53200	POSTAGE	2,400	2,000	2,000	1,905
010606-53300	OPERATING EXPENSES	1,000	1,000	1,000	513
010606-53750	SMALL EQUIPMENT	100	100	100	0
Total Supplies & Materials		5,500	5,100	5,100	5,374
010606-54000	PROFESSIONAL SERVICES	41,000	41,000	41,000	40,307
010606-54030	TRAINING & EDUCATION	5,000	3,000	3,000	3,325
010606-54080	LOCAL TRAVEL	100	53	53	0
010606-54200	PRINTING	100	100	100	110
010606-54452	PATIENT CARE - INTERGOVERNMENTAL	1,476,000	1,476,000	1,476,000	1,476,000
010606-54520	TELEPHONE	0	0	0	0
010606-54600	EQUIPMENT RENTAL	300	100	100	18
Total Other Charges & Services		1,522,500	1,520,253	1,520,253	1,519,760
010606-56250	LEASE PRINCIPAL EXPENSE	3,000	2,400	2,400	2,517
010606-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		3,000	2,500	2,500	2,517
Total Expenditures		1,782,475	1,723,810	1,748,810	1,674,775

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 607: HEALTH DEPT ADMINISTRATION

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010607-51030	PERSONNEL SALARIES	123,776	68,051	68,051	72,573
010607-52010	SOCIAL SECURITY TAXES	9,075	5,046	5,046	5,233
010607-52020	GROUP HEALTH INSURANCE	27,171	13,872	13,872	12,856
010607-52030	RETIREMENT	11,717	6,568	6,568	7,166
010607-52031	457 DEFERRED COMP EXPENSE	5,202	2,350	2,350	4,410
010607-52040	UNEMPLOYMENT INSURANCE	175	107	107	125
010607-52050	WORKERS COMPENSATION	368	178	178	202
Total Personnel		177,484	96,172	96,172	102,565
010607-53100	OFFICE SUPPLIES	1,220	1,220	1,220	2,691
010607-53200	POSTAGE	50	28	28	0
010607-53300	OPERATING EXPENSES	1,500	1,270	1,270	577
010607-53350	JANITORIAL SUPPLIES	500	452	452	360
Total Supplies & Materials		3,270	2,970	2,970	3,628
010607-54030	TRAINING & EDUCATION	4,500	4,500	4,500	5,029
010607-54080	LOCAL TRAVEL	700	657	657	947
010607-54180	ADVERTISING	50	50	50	359
010607-54220	DUES & PUBLICATIONS	2,750	2,750	2,750	2,500
010607-54520	TELEPHONE	2,500	2,100	2,100	2,180
010607-54540	UTILITIES	700	485	485	512
010607-54600	EQUIPMENT RENTAL	50	50	50	1
Total Other Charges & Services		11,250	10,592	10,592	11,528
010607-56250	LEASE PRINCIPAL EXPENSE	100	100	100	709
010607-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		100	150	150	709
Total Expenditures		192,104	109,884	109,884	118,430

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 610: CONTRACTUAL EMERGENCY SERVICES

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010610-54850	AMBULANCE CONTRACTS	0	0	0	1,165,075
010610-54855	FIRE & AMBULANCE PROTECTION	2,858,000	2,858,000	2,853,000	0
010610-54860	FIRE FIGHTING CONTRACTS	0	0	0	521,004
Total Other Charges & Services		<u>2,858,000</u>	<u>2,858,000</u>	<u>2,853,000</u>	<u>1,686,079</u>
Total		<u>2,858,000</u>	<u>2,858,000</u>	<u>2,853,000</u>	<u>1,686,079</u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 615: EMERGENCY MANAGEMENT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010615-51030	PERSONNEL SALARIES	187,982	166,973	166,973	158,719
010615-51050	COMPENSATORY TIME	5,000	5,000	5,000	0
010615-52010	SOCIAL SECURITY TAXES	17,763	13,055	13,055	11,653
010615-52020	GROUP HEALTH INSURANCE	43,380	27,600	27,600	25,920
010615-52030	RETIREMENT	22,504	17,370	17,370	15,564
010615-52031	457 DEFERRED COMP EXPENSE	9,722	9,197	9,197	8,325
010615-52040	UNEMPLOYMENT INSURANCE	339	283	283	273
010615-52050	WORKERS COMPENSATION	706	527	527	525
Total Personnel		287,396	240,005	240,005	220,979
010615-53100	OFFICE SUPPLIES	2,420	2,420	2,420	1,689
010615-53200	POSTAGE	300	300	300	35
010615-53300	OPERATING EXPENSES	22,000	22,040	22,000	12,297
010615-53310	EOC OPERATING	4,780	4,780	4,780	7,297
010615-53560	GAS & OIL	3,350	1,675	1,675	2,580
010615-53570	TIRES, BATTERIES & ACCESSORIES	1,800	900	900	0
010615-53585	VEHICLE MAINTENANCE	1,000	8,049	500	1,000
010615-53750	SMALL EQUIPMENT	3,500	3,700	3,700	0
Total Supplies & Materials		39,150	43,864	36,275	24,898
010615-54000	PROFESSIONAL SERVICES	25	25	25	0
010615-54030	TRAINING & EDUCATION	6,000	6,000	6,000	8,652
010615-54035	EMC TRAVEL	4,750	4,750	4,750	2,869
010615-54080	LOCAL TRAVEL	800	800	800	632
010615-54200	PRINTING	500	500	500	1,449
010615-54520	TELEPHONE	7,500	7,500	7,500	7,161
010615-54550	REPAIRS & MAINTENANCE	200	200	200	86
010615-54875	INTERLOCAL PROJECTS	74,359	74,359	70,000	49,277
Total Other Charges & Services		94,134	94,134	89,775	70,126
Total		420,680	378,003	366,055	316,003

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 620: ANIMAL CONTROL

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010620-51030	PERSONNEL SALARIES	71,455	64,213	64,213	61,123
010620-51080	PART-TIME	33,146	31,562	31,562	21,719
010620-52010	SOCIAL SECURITY TAXES	7,779	7,093	7,093	6,141
010620-52020	GROUP HEALTH INSURANCE	17,251	16,329	16,329	15,025
010620-52030	RETIREMENT	9,607	8,976	8,976	7,791
010620-52031	457 DEFERRED COMP EXPENSE	1,151	429	429	796
010620-52040	UNEMPLOYMENT INSURANCE	150	153	153	143
010620-52050	WORKERS COMPENSATION	2,182	2,067	2,067	2,010
Total Personnel		<u>142,721</u>	<u>130,822</u>	<u>130,822</u>	<u>114,748</u>
010620-53100	OFFICE SUPPLIES	300	100	100	33
010620-53200	POSTAGE	200	50	50	256
010620-53300	OPERATING EXPENSES	3,000	1,500	1,500	2,237
010620-53350	JANITORIAL SUPPLIES	600	484	484	437
010620-53560	GAS & OIL	4,000	4,500	4,500	4,802
010620-53570	TIRES, BATTERIES & ACCESSORIES	800	150	150	0
010620-53585	VEHICLE MAINTENANCE	850	850	850	1,047
Total Supplies & Materials		<u>9,750</u>	<u>7,634</u>	<u>7,634</u>	<u>8,812</u>
010620-54030	TRAINING & EDUCATION	1,000	500	500	1,483
010620-54520	TELEPHONE	1,200	1,298	1,298	1,179
010620-54540	UTILITIES	650	390	390	411
010620-54550	REPAIRS & MAINTENANCE SUPPLIES	300	300	300	15
010620-54880	ANIMAL POUND SERVICES	50,000	44,000	44,000	49,657
Total Other Charges & Services		<u>53,150</u>	<u>46,488</u>	<u>46,488</u>	<u>52,745</u>
010620-56250	LEASE PRINCIPAL EXPENSE	50	0	0	0
Total Debt Service		<u>50</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u><u>205,671</u></u>	<u><u>184,944</u></u>	<u><u>184,944</u></u>	<u><u>176,305</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 625: HUMAN SERVICES

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010625-54650	INDIGENT BURIALS	36,000	36,000	36,000	36,800
	Total Other Charges & Services	36,000	36,000	36,000	36,800
	Total Expenditures	36,000	36,000	36,000	36,800

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 630: VETERANS SERVICES

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010630-51030	PERSONNEL SALARIES	76,151	71,365	71,365	67,912
010630-51080	PART-TIME	23,076	21,977	21,977	19,973
010630-52010	SOCIAL SECURITY TAXES	7,334	7,099	7,099	6,664
010630-52020	GROUP HEALTH INSURANCE	14,460	13,800	13,800	12,960
010630-52030	RETIREMENT	9,541	9,220	9,220	8,671
010630-52031	457 DEFERRED COMP EXPENSE	5,787	5,476	5,476	5,183
010630-52040	UNEMPLOYMENT INSURANCE	142	149	149	151
010630-52050	WORKERS COMPENSATION	128	122	122	122
Total Personnel		136,619	129,208	129,208	121,636
010630-53100	OFFICE SUPPLIES	1,000	735	735	406
010630-53200	POSTAGE	500	175	175	68
010630-53300	OPERATING EXPENSES	500	500	500	366
010630-53750	SMALL EQUIPMENT	3,000	600	600	0
Total Supplies & Materials		5,000	2,010	2,010	840
010630-54030	TRAINING & EDUCATION	1,000	1,400	1,400	1,187
010630-54080	LOCAL TRAVEL	500	100	100	0
010630-54200	PRINTING	600	500	500	177
010630-54520	TELEPHONE	1,500	1,100	1,100	732
010630-54600	EQUIPMENT RENTAL	500	500	500	72
Total Other Charges & Services		4,100	3,600	3,600	2,168
010630-56250	LEASE PRINCIPAL EXPENSE	1,400	1,400	1,400	1,107
010630-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		1,400	1,500	1,500	1,107
Total Expenditures		147,119	136,318	136,318	125,751



**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 665: AGRILIFE EXTENSION

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010665-51030	PERSONNEL SALARIES	130,863	123,489	123,489	110,929
010665-51080	PART-TIME	0	0	0	0
010665-52010	SOCIAL SECURITY TAXES	9,994	9,417	9,417	8,461
010665-52020	GROUP HEALTH INSURANCE	14,460	13,800	13,800	9,720
010665-52030	RETIREMENT	2,976	2,911	2,911	2,146
010665-52031	457 DEFERRED COMP EXPENSE	0	316	316	0
010665-52040	UNEMPLOYMENT INSURANCE	187	198	198	191
010665-52050	WORKERS COMPENSATION	42	41	41	32
Total Personnel		<u>158,522</u>	<u>150,172</u>	<u>150,172</u>	<u>131,479</u>
010665-53100	OFFICE SUPPLIES	3,000	2,000	2,000	2,025
010665-53200	POSTAGE	300	300	300	404
010665-53300	OPERATING EXPENSES	354	354	354	486
010665-53750	SMALL EQUIPMENT	2,000	1,400	1,400	4,966
Total Supplies & Materials		<u>5,654</u>	<u>4,054</u>	<u>4,054</u>	<u>7,881</u>
010665-54030	TRAINING & EDUCATION	4,000	3,000	3,000	2,889
010665-54080	LOCAL TRAVEL	13,000	12,000	12,000	12,392
010665-54220	DUES & PUBLICATIONS	450	0	0	0
010665-54490	MISCELLANEOUS	0	260	260	380
010665-54520	TELEPHONE	67	67	67	0
010665-54600	EQUIPMENT RENTAL	1,350	1,350	1,350	1,099
Total Other Charges & Services		<u>18,867</u>	<u>16,677</u>	<u>16,677</u>	<u>16,760</u>
010665-56250	LEASE PRINCIPAL EXPENSE	700	600	600	647
010665-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		<u>700</u>	<u>650</u>	<u>650</u>	<u>647</u>
Total Expenditures		<u><u>183,743</u></u>	<u><u>171,553</u></u>	<u><u>171,553</u></u>	<u><u>156,767</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 715: DEVELOPMENT SERVICES

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010715-51030	PERSONNEL SALARIES	297,240	240,229	240,229	177,648
010715-52010	SOCIAL SECURITY TAXES	21,353	17,214	17,214	12,863
010715-52020	GROUP HEALTH INSURANCE	57,840	41,400	41,400	20,520
010715-52030	RETIREMENT	27,003	22,413	22,413	16,629
010715-52031	457 DEFERRED COMP EXPENSE	0	8,621	8,621	1,083
010715-52040	UNEMPLOYMENT INSURANCE	423	385	385	305
010715-52050	WORKERS COMPENSATION	385	311	311	244
Total Personnel		404,244	330,573	330,573	229,292
010715-53100	OFFICE SUPPLIES	1,000	1,420	1,420	2,260
010715-53200	POSTAGE	1,000	28	28	171
010715-53300	OPERATING EXPENSES	8,200	4,881	4,881	426
Total Supplies & Materials		15,200	6,329	6,329	2,857
010715-54000	PROFESSIONAL SERVICES	125,000	125,000	125,000	114,528
010715-54030	TRAINING & EDUCATION	6,645	6,645	6,645	5,611
010715-54080	LOCAL TRAVEL	817	817	817	330
010715-54200	PRINTING	76	76	76	381
010715-54220	DUES & PUBLICATIONS	1,000	1,071	1,071	140
010715-54520	TELEPHONE	876	876	876	796
Total Other Charges & Services		134,414	134,485	134,485	121,786
Total Expenditures		553,858	471,387	471,387	353,935

**GRAYSON COUNTY, TEXAS**  
**GENERAL FUND**  
**2025 Proposed Budget**

DEPT 730: ON-SITE SEWAGE INSPECTION

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010730-51030	PERSONNEL SALARIES	151,690	144,475	144,475	132,111
010730-52010	SOCIAL SECURITY TAXES	11,075	10,496	10,496	9,502
010730-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	37,251
010730-52030	RETIREMENT	14,486	14,169	14,169	12,785
010730-52031	457 DEFERRED COMP EXPENSE	7,754	7,386	7,386	5,081
010730-52040	UNEMPLOYMENT INSURANCE	217	231	231	228
010730-52050	WORKERS COMPENSATION	210	198	198	187
Total Personnel		228,812	218,355	218,355	197,145
010730-53100	OFFICE SUPPLIES	1,000	1,000	1,000	749
010730-53200	POSTAGE	3,200	3,200	3,200	2,256
010730-53300	OPERATING EXPENSES	15,445	15,445	15,445	16,373
010730-53560	GAS & OIL	4,000	3,500	3,500	2,959
010730-53585	VEHICLE MAINTENANCE	5,000	1,500	1,500	186
Total Supplies & Materials		28,645	24,645	24,645	22,523
010730-54080	LOCAL TRAVEL	2,000	3,000	3,000	4,329
010730-54200	PRINTING	1,000	2,000	2,000	333
010730-54520	TELEPHONE	2,094	803	803	1,123
010730-54540	UTILITIES	0	2,094	2,094	1,045
Total Other Charges & Services		9,594	7,897	7,897	6,830
010730-55250	VEHICLES	0	27,500	0	0
Total Capital Outlay		0	27,500	0	0
Total Expenditures		267,051	278,397	250,897	226,498

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 740: ECONOMIC DEVELOPMENT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010740-54333	TAX INCREMENT FINANCING	1,144,000	995,000	0	0
010740-54335	CH 381 ECON DEV GRANTS	396,500	0	0	0
	Total Other Charges & Services	<u>1,540,500</u>	<u>995,000</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>1,540,500</u></u>	<u><u>995,000</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**GRAYSON COUNTY, TEXAS  
GENERAL FUND  
2025 Proposed Budget**

DEPT 775: INTERGOVERNMENTAL

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010775-56700	AID TO OTHER GOVTS-SOIL CONSER	22,000	22,000	22,000	22,000
010775-56710	AID TO OTHER GOVTS-TCC	90,000	90,000	90,000	46,200
010775-56720	AID TO OTHER GOVTS-TCOG	12,000	9,000	9,000	8,413
010775-56730	AID TO OTHER GOVTS-LIBRARIES	18,920	18,920	18,920	18,920
010775-56740	AID TO OTHER GOVTS-FRONTIER VILLAGE	6,000	6,000	6,000	6,000
010775-56745	AID TO OTHER GOVTS-TAPS	84,000	84,000	84,000	84,000
010775-56750	AID TO OTHER GOVTS- CRISIS CENTER	6,500	6,500	6,500	6,500
010775-56760	AID TO OTHER GOVTS-SENIOR NUTRITION	15,000	15,000	15,000	15,000
Aid to Other Governments		254,420	251,420	251,420	207,033
Total Expenditures		254,420	251,420	251,420	207,033

DEPT 800: OPERATING TRANSFERS OUT

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
010800-57000	TRANSFERS TO OTHER FUNDS	205,000	257,270	257,270	2,995
010800-57290	CHILD PROTECTIVE SERVICES	6,500	6,500	6,500	6,500
010800-57335	VICTIMS ASSISTANCE	36,646	79,089	79,089	70,880
010800-57336	DOMESTIC VIOLENCE GRANT MATCH	62,995	59,063	59,063	55,740
Total Transfers		311,141	401,922	401,922	136,115
Total Expenditures		311,141	401,922	401,922	136,115

Total General Fund Expenditures	59,861,723	57,646,001	54,890,706	47,449,055
Excess (Deficiency) of Revenues over Expenditures	4,232,093	(2,187,218)	(2,356,905)	713,138
Beginning Fund Balance	13,574,517	15,761,735	15,761,735	15,048,597
Ending Fund Balance	17,806,610	13,574,517	13,404,830	15,761,735

**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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
020-42100	TOBACCO SETTLEMENT FUNDS	80,000	88,000	65,000	67,468
	Total Intergovernmental	<u>80,000</u>	<u>88,000</u>	<u>65,000</u>	<u>67,468</u>
020-49000	INVESTMENT EARNINGS	1,500	2,000	2,000	7,666
	Total Investment Earnings	<u>1,500</u>	<u>2,000</u>	<u>2,000</u>	<u>7,666</u>
	Total Revenues	<u><u>81,500</u></u>	<u><u>90,000</u></u>	<u><u>67,000</u></u>	<u><u>75,134</u></u>
020800-57499	TRANSFER TO PUBLIC HEALTH	100,000	80,000	65,000	321,277
	Total Transfers	<u>100,000</u>	<u>80,000</u>	<u>65,000</u>	<u>321,277</u>
	Total Expenditures	<u><u>100,000</u></u>	<u><u>80,000</u></u>	<u><u>65,000</u></u>	<u><u>321,277</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(18,500)	10,000	2,000	(246,143)
	Beginning Fund Balance	<u>47,951</u>	<u>37,951</u>	<u>37,951</u>	<u>284,094</u>
	Ending Fund Balance	<u><u>29,451</u></u>	<u><u>47,951</u></u>	<u><u>39,951</u></u>	<u><u>37,951</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
210-40100	CURRENT TAX COLLECTIONS	1,795,000	1,830,000	1,710,000	1,561,004
210-40150	DELINQUENT TAXES	16,000	12,000	12,000	12,622
210-40200	PENALTY & INTEREST	18,000	18,000	18,000	17,008
	Total Property Taxes	<u>1,829,000</u>	<u>1,860,000</u>	<u>1,740,000</u>	<u>1,590,634</u>
210-42350	STATE FLOOD CONTROL PAYMENTS	45,000	40,000	40,000	50,088
210-43450	STATE GROSS & AXLE WEIGHT	44,000	41,000	41,000	47,014
	Total Intergovernmental	<u>89,000</u>	<u>81,000</u>	<u>81,000</u>	<u>97,102</u>
210-45530	TAX ASSESSOR VEHICLE REG.	470,000	463,000	463,000	446,546
	Total Fees of Office	<u>470,000</u>	<u>463,000</u>	<u>463,000</u>	<u>446,546</u>
210-48000	COUNTY COURT FINES	50,000	48,000	48,000	53,625
210-48100	DISTRICT COURT FINES	42,000	43,000	43,000	48,634
210-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	60,281
	Total Fines	<u>152,000</u>	<u>151,000</u>	<u>151,000</u>	<u>162,540</u>
210-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	70,070
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>70,070</u>
210-49500	SALE OF FIXED ASSETS	0	0	0	45,139
210-49600	DONATIONS	0	0	0	1,000
210-49800	CONTRACTED ROAD WORK	65,000	65,000	65,000	95,753
	Total Miscellaneous Revenue	<u>65,000</u>	<u>65,000</u>	<u>65,000</u>	<u>141,892</u>
210-49980	CAPITAL LEASE PROCEEDS	0	309,585	0	0
	Total Other Financing Sources	<u>0</u>	<u>309,585</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>2,615,000</u></u>	<u><u>2,939,585</u></u>	<u><u>2,510,000</u></u>	<u><u>2,508,784</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
210701-51010	ELECTED OFFICIAL SALARIES	39,659	37,760	37,760	35,945
210701-51030	PERSONNEL SALARIES	748,808	719,018	719,018	633,493
210701-51080	PART-TIME	55,178	50,820	50,820	20,388
210701-52010	SOCIAL SECURITY TAXES	60,245	57,856	57,856	48,655
210701-52020	GROUP HEALTH INSURANCE	208,224	198,720	198,720	175,163
210701-52030	RETIREMENT	73,820	73,225	73,225	64,765
210701-52031	457 DEFERRED COMP EXPENSE	24,071	28,040	28,040	25,303
210701-52040	UNEMPLOYMENT COMPENSATION	1,147	1,233	1,233	1,127
210701-52050	WORKERS COMPENSATION	11,792	10,769	10,769	9,327
Total Personnel		1,222,944	1,177,441	1,177,441	1,014,166
210701-53300	OPERATING EXPENSES	35,500	25,000	25,000	24,406
210701-53500	CULVERTS	20,000	20,000	20,000	23,856
210701-53510	BRIDGES	5,000	5,000	5,000	843
210701-53530	ROCK	415,000	415,000	415,000	226,474
210701-53540	ROAD OILS	435,000	435,000	435,000	467,016
210701-53550	ROAD SIGNS	10,000	10,000	10,000	7,276
210701-53560	GAS, OIL, ETC.	125,000	125,000	125,000	115,677
210701-53580	PARTS	50,000	51,477	50,000	47,945
210701-53585	VEHICLE MAINTENANCE	25,000	25,000	25,000	24,469
Total Supplies & Materials		1,120,500	1,111,477	1,110,000	937,962
210701-54490	MISCELLANEOUS EXPENSE	0	500	500	393
210701-54520	TELEPHONE	2,200	2,200	2,200	2,045
210701-54540	UTILITIES	16,000	16,000	16,000	13,984
210701-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	28,887
210701-54600	EQUIPMENT RENTAL	60,000	50,000	50,000	72,467
Total Other Charges & Services		108,200	98,700	98,700	117,776

**GRAYSON COUNTY, TEXAS  
PRECINCT 1  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
210701-55150	MACHINERY	0	0	0	0
210701-55200	EQUIPMENT	80,000	383,339	150,000	14,848
210701-55250	VEHICLES	0	0	0	179,539
Total Capital Outlay		<u>80,000</u>	<u>383,339</u>	<u>150,000</u>	<u>194,387</u>
210750-56200	DEBT SERVICE PRINCIPAL	160,893	150,000	50,000	0
210750-56600	DEBT SERVICE INTEREST	10,281	0	6,000	0
Total Debt Service		<u>171,174</u>	<u>150,000</u>	<u>56,000</u>	<u>0</u>
Total Expenditures		<u><u>2,702,818</u></u>	<u><u>2,920,957</u></u>	<u><u>2,592,141</u></u>	<u><u>2,264,291</u></u>
Excess (Deficiency) of Revenues over Expenditures		(87,818)	18,628	(82,141)	244,493
Beginning Fund Balance		<u>1,528,325</u>	<u>1,509,697</u>	<u>1,509,697</u>	<u>1,265,204</u>
Ending Fund Balance		<u><u>1,440,507</u></u>	<u><u>1,528,325</u></u>	<u><u>1,427,556</u></u>	<u><u>1,509,697</u></u>

**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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
220-40100	CURRENT TAX COLLECTIONS	1,795,000	1,830,000	1,710,000	1,561,004
220-40150	DELINQUENT TAXES	16,000	12,000	12,000	12,622
220-40200	PENALTY & INTEREST	18,000	18,000	18,000	17,008
	Total Property Taxes	<u>1,829,000</u>	<u>1,860,000</u>	<u>1,740,000</u>	<u>1,590,634</u>
220-42350	STATE FLOOD CONTROL PAYMENTS	45,000	40,000	40,000	50,088
220-43450	STATE GROSS & AXLE WEIGHT	44,000	41,000	41,000	47,014
	Total Intergovernmental	<u>89,000</u>	<u>81,000</u>	<u>81,000</u>	<u>97,102</u>
220-45530	TAX ASSESSOR VEHICLE REG.	470,000	463,000	463,000	446,546
	Total Fees of Office	<u>470,000</u>	<u>463,000</u>	<u>463,000</u>	<u>446,546</u>
220-48000	COUNTY COURT FINES	50,000	48,000	48,000	53,625
220-48100	DISTRICT COURT FINES	42,000	43,000	43,000	48,634
220-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	60,281
	Total Fines	<u>152,000</u>	<u>151,000</u>	<u>151,000</u>	<u>162,540</u>
220-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	35,099
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>35,099</u>
220-49500	SALE OF FIXED ASSETS	0	0	0	76,017
220-49800	CONTRACTED ROAD WORK	0	0	0	32,874
220-49820	CULVERTS	0	0	0	5,638
220-49900	INSURANCE PROCEEDS	0	4,979	0	0
	Total Miscellaneous Revenue	<u>0</u>	<u>4,979</u>	<u>0</u>	<u>114,529</u>
220-49980	CAPITAL LEASE PROCEEDS	0	374,705	0	0
	Total Other Financing Sources	<u>0</u>	<u>374,705</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>2,550,000</u></u>	<u><u>2,944,684</u></u>	<u><u>2,445,000</u></u>	<u><u>2,446,450</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
220702-51010	ELECTED OFFICIAL SALARIES	39,371	37,496	37,496	35,834
220702-51030	PERSONNEL SALARIES	822,898	782,413	782,413	701,505
220702-51080	PART-TIME	48,708	46,386	46,386	25,574
220702-52010	SOCIAL SECURITY TAXES	66,727	63,975	63,975	56,113
220702-52020	GROUP HEALTH INSURANCE	208,224	198,720	198,720	169,706
220702-52030	RETIREMENT	80,162	78,449	78,449	70,371
220702-52031	457 DEFERRED COMP EXPENSE	20,070	20,903	20,903	17,870
220702-52040	UNEMPLOYMENT COMPENSATION	1,243	1,328	1,328	1,253
220702-52050	WORKERS COMPENSATION	12,456	11,055	11,055	10,375
Total Personnel		1,299,859	1,240,725	1,240,725	1,088,601
220702-53300	OPERATING EXPENSES	20,000	20,000	20,000	32,263
220702-53400	UNIFORMS	8,000	8,000	8,000	7,543
220702-53500	CULVERTS	15,000	15,000	15,000	5,638
220702-53530	ROCK	430,000	437,000	410,000	352,940
220702-53540	ROAD OILS	302,000	481,000	302,000	331,493
220702-53550	ROAD SIGNS	7,500	7,500	7,500	5,797
220702-53560	GAS, OIL, ETC.	145,000	145,000	145,000	107,389
220702-53580	PARTS	45,000	49,666	75,000	87,673
220702-53585	VEHICLE MAINTENANCE	20,000	24,979	20,000	26,184
Total Supplies & Materials		992,500	1,188,145	1,002,500	956,920
220702-54520	TELEPHONE	3,500	3,500	3,500	2,327
220702-54540	UTILITIES	9,000	8,000	8,000	8,047
220702-54550	REPAIRS & MAINTENANCE	30,000	50,000	20,000	22,552
220702-54600	EQUIPMENT RENTAL	45,000	45,000	45,000	26,117
Total Other Charges & Services		87,500	106,500	76,500	59,043

**GRAYSON COUNTY, TEXAS  
PRECINCT 2  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
220702-55200	EQUIPMENT	302,500	420,648	327,500	119,990
220702-55250	VEHICLES	50,000	0	0	36,330
	Total Capital Outlay	<u>352,500</u>	<u>420,648</u>	<u>327,500</u>	<u>156,320</u>
220750-56200	DEBT SERVICE PRINCIPAL	85,160	102,557	0	0
220750-56600	DEBT SERVICE INTEREST	17,391	0	0	0
	Total Debt Service	<u>102,551</u>	<u>102,557</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>2,834,910</u></u>	<u><u>3,058,575</u></u>	<u><u>2,647,225</u></u>	<u><u>2,260,884</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(284,910)	(113,891)	(202,225)	185,566
	Beginning Fund Balance	<u>478,917</u>	<u>592,808</u>	<u>592,808</u>	<u>407,242</u>
	Ending Fund Balance	<u><u>194,007</u></u>	<u><u>478,917</u></u>	<u><u>390,583</u></u>	<u><u>592,808</u></u>



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

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
230-40100	CURRENT TAX COLLECTIONS	1,795,000	1,830,000	1,710,000	1,561,004
230-40150	DELINQUENT TAXES	16,000	12,000	12,000	12,622
230-40200	PENALTY & INTEREST	18,000	18,000	18,000	17,008
	Total Property Taxes	<u>1,829,000</u>	<u>1,860,000</u>	<u>1,740,000</u>	<u>1,590,634</u>
230-42350	STATE FLOOD CONTROL PAYMENTS	45,000	40,000	40,000	50,088
230-43450	STATE GROSS & AXLE WEIGHT	44,000	41,000	41,000	47,014
	Total Intergovernmental	<u>89,000</u>	<u>81,000</u>	<u>81,000</u>	<u>97,102</u>
230-45530	TAX ASSESSOR VEHICLE REG.	470,000	463,000	463,000	446,546
	Total Fees of Office	<u>470,000</u>	<u>463,000</u>	<u>463,000</u>	<u>446,546</u>
230-48000	COUNTY COURT FINES	50,000	48,000	48,000	53,625
230-48100	DISTRICT COURT FINES	42,000	43,000	43,000	48,634
230-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	60,281
	Total Fines	<u>152,000</u>	<u>151,000</u>	<u>151,000</u>	<u>162,540</u>
230-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	47,214
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>47,214</u>
230-49500	SALE OF FIXED ASSETS	0	0	0	124,441
230-49800	CONTRACTED ROAD WORK	0	90,000	90,000	486,400
230-49820	CULVERTS	0	0	0	459
	Total Miscellaneous Revenue	<u>0</u>	<u>92,876</u>	<u>90,000</u>	<u>676,300</u>
230-49980	CAPITAL LEASE PROCEEDS	271,909	0	0	382,765
	Total Other Financing Sources	<u>271,909</u>	<u>0</u>	<u>0</u>	<u>382,765</u>
	Total Revenues	<u><u>2,821,909</u></u>	<u><u>2,657,876</u></u>	<u><u>2,535,000</u></u>	<u><u>3,403,101</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
230703-51010	ELECTED OFFICIAL SALARIES	39,659	37,760	37,760	35,945
230703-51030	PERSONNEL SALARIES	886,910	837,486	837,486	693,402
230703-51080	PART-TIME	29,402	28,004	28,004	15,548
230703-52010	SOCIAL SECURITY TAXES	69,454	65,906	65,906	53,896
230703-52020	GROUP HEALTH INSURANCE	222,684	212,520	212,520	173,664
230703-52030	RETIREMENT	89,486	86,850	86,850	71,796
230703-52031	457 DEFERRED COMP EXPENSE	29,000	27,611	27,611	25,738
230703-52040	UNEMPLOYMENT COMPENSATION	1,306	1,386	1,386	1,222
230703-52050	WORKERS COMPENSATION	13,257	11,311	11,311	10,082
Total Personnel		1,381,158	1,308,834	1,308,834	1,081,293
230703-53300	OPERATING EXPENSES	10,000	10,000	10,000	11,904
230703-53400	UNIFORMS	11,000	11,000	11,000	8,858
230703-53500	CULVERTS	40,000	40,000	40,000	31,928
230703-53510	BRIDGES	20,000	20,000	20,000	12,334
230703-53530	ROCK	400,000	400,000	400,000	327,214
230703-53540	ROAD OILS	450,000	450,000	450,000	419,480
230703-53550	ROAD SIGNS	3,000	3,000	3,000	2,406
230703-53560	GAS, OIL, ETC.	175,000	175,000	175,000	162,688
230703-53580	PARTS	50,000	50,000	50,000	70,749
230703-53585	VEHICLE MAINTENANCE	35,000	37,876	35,000	36,902
Total Supplies & Materials		1,194,000	1,196,876	1,194,000	1,084,463
230703-54520	TELEPHONE	4,500	4,500	4,500	2,400
230703-54540	UTILITIES	9,000	9,000	9,000	9,608
230703-54550	REPAIRS & MAINTENANCE	60,000	60,000	60,000	53,728
230703-54600	EQUIPMENT RENTAL	1,000	1,000	1,000	166
Total Other Charges & Services		74,500	74,500	74,500	65,902

**GRAYSON COUNTY, TEXAS  
PRECINCT 3  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
230703-55200	EQUIPMENT	0	210,000	210,000	382,765
230703-55250	VEHICLES	100,000	0	0	49,107
	Total Capital Outlay	<u>100,000</u>	<u>210,000</u>	<u>210,000</u>	<u>431,872</u>
230750-56200	DEBT SERVICE PRINCIPAL	323,089	110,000	110,000	155,268
230750-56600	DEBT SERVICE INTEREST	20,722	8,400	8,400	4,486
	Total Debt Service	<u>343,811</u>	<u>118,400</u>	<u>118,400</u>	<u>159,754</u>
	Total Expenditures	<u><u>3,093,469</u></u>	<u><u>2,908,610</u></u>	<u><u>2,905,734</u></u>	<u><u>2,823,284</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(271,560)	(250,734)	(370,734)	579,817
	Beginning Fund Balance	<u>867,176</u>	<u>1,117,910</u>	<u>1,117,910</u>	<u>538,093</u>
	Ending Fund Balance	<u><u>595,616</u></u>	<u><u>867,176</u></u>	<u><u>747,176</u></u>	<u><u>1,117,910</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
240-40100	CURRENT TAX COLLECTIONS	1,795,000	1,830,000	1,710,000	1,561,004
240-40150	DELINQUENT TAXES	16,000	12,000	12,000	12,622
240-40200	PENALTY & INTEREST	18,000	18,000	18,000	17,008
	Total Property Taxes	<u>1,829,000</u>	<u>1,860,000</u>	<u>1,740,000</u>	<u>1,590,634</u>
240-42350	STATE FLOOD CONTROL PAYMENTS	45,000	40,000	40,000	50,088
240-43450	STATE GROSS & AXLE WEIGHT	44,000	41,000	41,000	47,014
	Total Intergovernmental	<u>89,000</u>	<u>81,000</u>	<u>81,000</u>	<u>97,102</u>
240-45530	TAX ASSESSOR VEHICLE REG-	470,000	463,000	463,000	446,546
	Total Fees of Office	<u>470,000</u>	<u>463,000</u>	<u>463,000</u>	<u>446,546</u>
240-48000	COUNTY COURT FINES	50,000	48,000	48,000	53,625
240-48100	DISTRICT COURT FINES	42,000	43,000	43,000	48,634
240-48200	JUSTICE OF THE PEACE FINES	60,000	60,000	60,000	60,281
	Total Fines	<u>152,000</u>	<u>151,000</u>	<u>151,000</u>	<u>162,540</u>
240-49000	INVESTMENT EARNINGS	10,000	10,000	10,000	51,735
	Total Investment Earnings	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>51,735</u>
240-49500	SALE OF FIXED ASSETS	0	3,455	0	58,947
240-49800	CONTRACTED ROAD WORK	0	11,500	0	9,645
240-49820	CULVERT SALES	100,000	100,000	100,000	88,332
	Total Miscellaneous Revenue	<u>100,000</u>	<u>114,955</u>	<u>100,000</u>	<u>156,924</u>
240-49980	CAPITAL LEASE PROCEEDS	0	122,499	0	0
	Total Other Financing Sources	<u>0</u>	<u>122,499</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>2,650,000</u></u>	<u><u>2,802,454</u></u>	<u><u>2,545,000</u></u>	<u><u>2,505,481</u></u>

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
240704-51010	ELECTED OFFICIAL SALARIES	39,371	37,496	37,496	35,782
240704-51030	PERSONNEL SALARIES	859,670	742,837	807,837	656,036
240704-51080	PART-TIME	0	0	31,321	0
240704-52010	SOCIAL SECURITY TAXES	66,297	63,909	63,909	49,810
240704-52020	GROUP HEALTH INSURANCE	237,144	208,520	212,520	166,885
240704-52030	RETIREMENT	84,674	84,435	84,435	66,913
240704-52031	457 DEFERRED COMP EXPENSE	22,234	27,667	27,667	26,772
240704-52040	UNEMPLOYMENT COMPENSATION	1,309	1,335	1,335	1,130
240704-52050	WORKERS COMPENSATION	13,150	10,706	10,706	9,396
Total Personnel		1,323,849	1,176,905	1,277,226	1,012,724
240704-53300	OPERATING EXPENSES	12,000	10,000	10,000	13,306
240704-53400	UNIFORMS	12,100	11,000	11,000	9,783
240704-53500	CULVERTS	100,000	115,000	115,000	98,356
240704-53510	BRIDGES	5,000	5,000	5,000	0
240704-53520	ASPHALT	75,000	0	0	0
240704-53530	ROCK	373,038	339,125	275,000	177,589
240704-53540	ROAD OILS	360,000	360,000	360,000	315,389
240704-53550	ROAD SIGNS	11,000	10,000	10,000	7,973
240704-53560	GAS, OIL, ETC-	180,000	200,000	200,000	129,757
240704-53580	PARTS	75,000	100,000	100,000	89,982
240704-53585	VEHICLE MAINTENANCE	25,000	35,000	35,000	25,339
Total Supplies & Materials		1,228,138	1,185,125	1,121,000	867,474

**GRAYSON COUNTY, TEXAS  
PRECINCT 4  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
240704-54000	PROFESSIONAL SERVICES	5,000	5,000	5,000	1,543
240704-54490	MISCELLANEOUS EXPENSE	0	2,000	2,000	0
240704-54520	TELEPHONE	8,000	8,000	8,000	6,349
240704-54540	UTILITIES	17,000	17,000	17,000	12,945
240704-54550	REPAIRS & MAINTENANCE	44,000	40,000	40,000	17,940
240704-54600	EQUIPMENT RENTAL	15,000	15,000	15,000	0
Total Other Charges & Services		<u>89,000</u>	<u>87,000</u>	<u>87,000</u>	<u>38,777</u>
240704-55150	MACHINERY	0	0	100,000	52,638
240704-55200	EQUIPMENT	275,000	185,724	0	0
240704-55250	VEHICLES	55,000	50,600	55,000	87,741
Total Capital Outlay		<u>330,000</u>	<u>236,324</u>	<u>155,000</u>	<u>140,379</u>
240750-56200	DEBT SERVICE PRINCIPAL	129,365	178,056	144,500	144,281
240750-56600	DEBT SERVICE INTEREST	9,134	6,600	6,600	10,795
Total Debt Service		<u>138,499</u>	<u>184,656</u>	<u>151,100</u>	<u>155,076</u>
Total Expenditures		<u>3,109,486</u>	<u>2,870,010</u>	<u>2,791,326</u>	<u>2,214,430</u>
Excess (Deficiency) of Revenues over Expenditures		(459,486)	(67,556)	(246,326)	291,051
Beginning Fund Balance		<u>997,024</u>	<u>1,064,580</u>	<u>1,064,580</u>	<u>773,529</u>
Ending Fund Balance		<u>537,538</u>	<u>997,024</u>	<u>818,254</u>	<u>1,064,580</u>



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

**GRAYSON COUNTY, TEXAS**  
**METROPOLITAN PLANNING ORGANIZATION**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
243-43200	FEDERAL REVENUE	128,160	191,500	191,500	148,412
	Total Miscellaneous Revenue	<u>128,160</u>	<u>191,500</u>	<u>191,500</u>	<u>148,412</u>
	Total Revenues	<u><u>128,160</u></u>	<u><u>191,500</u></u>	<u><u>191,500</u></u>	<u><u>148,412</u></u>
243706-51030	PERSONNEL SALARIES	0	0	0	22,971
243706-52010	SOCIAL SECURITY TAXES	0	0	0	1,679
243706-52020	GROUP HEALTH INSURANCE	0	0	0	2,160
243706-52030	RETIREMENT	0	0	0	2,273
243706-52031	457 DEFERRED COMP EXPENSE	0	0	0	689
243706-52040	UNEMPLOYMENT INSURANCE	0	0	0	41
243706-52050	WORKERS COMPENSATION	0	0	0	37
	Total Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,850</u>
243706-53300	OPERATING EXPENSES	8,160	8,160	8,160	8,193
	Total Supplies & Materials	<u>8,160</u>	<u>8,160</u>	<u>8,160</u>	<u>8,193</u>
243706-54000	PROFESSIONAL SERVICES	120,000	183,340	183,340	107,572
243706-54030	TRAINING & EDUCATION	0	0	0	2,797
	Total Other Charges & Services	<u>120,000</u>	<u>183,340</u>	<u>183,340</u>	<u>110,369</u>
	Total Expenditures	<u><u>128,160</u></u>	<u><u>191,500</u></u>	<u><u>191,500</u></u>	<u><u>148,412</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**Grayson County 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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
250-49000	INVESTMENT EARNINGS	0	0	0	18
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>18</u>
250-49770	DRINK VENDING COMMISSIONS	1,600	1,500	1,500	1,885
250-49775	SNACK VENDING COMMISSIONS	500	800	800	311
	Total Miscellaneous Revenue	<u>2,100</u>	<u>2,300</u>	<u>2,300</u>	<u>2,196</u>
250-49970	TRANSFER IN/CASH MATCH	7,400	6,000	6,000	2,995
	Total Other Financing Sources	<u>7,400</u>	<u>6,000</u>	<u>6,000</u>	<u>2,995</u>
	Total Revenues	<u><u>9,500</u></u>	<u><u>8,300</u></u>	<u><u>8,300</u></u>	<u><u>5,209</u></u>
250406-53310	EMPLOYEE BANQUET	8,000	7,000	7,000	5,023
250406-53330	MISCELLANEOUS EMPLOYEE EXP	1,500	1,500	1,500	1,107
	Total Supplies & Materials	<u>9,500</u>	<u>8,500</u>	<u>8,500</u>	<u>6,130</u>
	Total Expenditures	<u><u>9,500</u></u>	<u><u>8,500</u></u>	<u><u>8,500</u></u>	<u><u>6,130</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(200)	(200)	(921)
	Beginning Fund Balance	<u>294</u>	<u>494</u>	<u>494</u>	<u>1,415</u>
	Ending Fund Balance	<u><u>294</u></u>	<u><u>294</u></u>	<u><u>294</u></u>	<u><u>494</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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
253-49000	INVESTMENT EARNINGS	800	800	800	9,110
	Total Investment Earnings	800	800	800	9,110
253-49600	DONATIONS	90,000	90,000	90,000	94,667
253-49900	INSURANCE PROCEEDS	0	0	0	3,890
	Total Miscellaneous Revenue	90,000	90,000	90,000	98,557
	Total Revenues	90,800	90,800	90,800	107,667

**GRAYSON COUNTY, TEXAS**  
**HOLIDAY LIGHTS**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
253660-51030	PERSONNEL SALARIES	35,000	37,000	37,000	27,386
253660-51080	PART-TIME	20,000	25,000	25,000	15,289
253660-52010	SOCIAL SECURITY TAXES	2,500	3,000	3,000	1,716
253660-52020	GROUP HEALTH INSURANCE	1,000	1,000	1,000	254
253660-52030	RETIREMENT	1,000	1,000	1,000	751
253660-52031	457 DEFERRED COMP EXPENSE	500	500	500	384
253660-52040	UNEMPLOYMENT INSURANCE	50	50	50	40
253660-52050	WORKERS COMPENSATION	1,000	1,000	1,000	407
Total Personnel		<u>61,050</u>	<u>68,550</u>	<u>68,550</u>	<u>46,227</u>
253660-53300	OPERATING EXPENSES	25,000	25,000	25,000	18,816
Total Supplies & Materials		<u>25,000</u>	<u>25,000</u>	<u>25,000</u>	<u>18,816</u>
253660-55200	EQUIPMENT	140,000	49,417	70,000	0
Total Capital Outlay		<u>140,000</u>	<u>49,417</u>	<u>70,000</u>	<u>0</u>
Total Expenditures		<u><u>226,050</u></u>	<u><u>142,967</u></u>	<u><u>163,550</u></u>	<u><u>65,043</u></u>
Excess (Deficiency) of Revenues over Expenditures		(135,250)	(52,167)	(72,750)	42,624
Beginning Fund Balance		<u>209,119</u>	<u>261,286</u>	<u>261,286</u>	<u>218,662</u>
Ending Fund Balance		<u><u>73,869</u></u>	<u><u>209,119</u></u>	<u><u>188,536</u></u>	<u><u>261,286</u></u>

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



**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
255-45590	TAX ASSESSOR S-I-T PENALTY	2,000	16,500	2,000	2,683
	Total Fees of Office	<u>2,000</u>	<u>16,500</u>	<u>2,000</u>	<u>2,683</u>
255-49000	INVESTMENT EARNINGS	200	1,000	200	1,175
	Total Investment Earnings	<u>200</u>	<u>1,000</u>	<u>200</u>	<u>1,175</u>
	Total Revenues	<u>2,200</u>	<u>17,500</u>	<u>2,200</u>	<u>3,858</u>
255440-53300	OPERATING EXPENDITURES	40,000	4,000	25,000	2,174
	Total Supplies & Materials	<u>40,000</u>	<u>4,000</u>	<u>25,000</u>	<u>2,174</u>
	Total Expenditures	<u>40,000</u>	<u>4,000</u>	<u>25,000</u>	<u>2,174</u>
	Excess (Deficiency) of Revenues over Expenditures	(37,800)	13,500	(22,800)	1,684
	Beginning Fund Balance	<u>42,062</u>	<u>28,562</u>	<u>28,562</u>	<u>26,878</u>
	Ending Fund Balance	<u>4,262</u>	<u>42,062</u>	<u>5,762</u>	<u>28,562</u>

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

**GRAYSON COUNTY, TEXAS**  
**TAX ASSESSOR-COLLECTOR SPECIAL INVENTORY TAX PENALTY**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
256-45595	TAX ASSESSOR 23.122 SIT PENALTY	2,000	8,500	2,000	16,000
	Total Fees of Office	<u>2,000</u>	<u>8,500</u>	<u>2,000</u>	<u>16,000</u>
256-49000	INVESTMENT EARNINGS	40	700	40	505
	Total Investment Earnings	<u>40</u>	<u>700</u>	<u>40</u>	<u>505</u>
	Total Revenues	<u><u>2,040</u></u>	<u><u>9,200</u></u>	<u><u>2,040</u></u>	<u><u>16,505</u></u>
256440-53300	OPERATING EXPENDITURES	30,000	0	20,000	0
256440-53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	<u>30,000</u>	<u>0</u>	<u>20,000</u>	<u>0</u>
	Total Expenditures	<u><u>30,000</u></u>	<u><u>0</u></u>	<u><u>20,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(27,960)	9,200	(17,960)	16,505
	Beginning Fund Balance	<u>33,525</u>	<u>24,325</u>	<u>24,325</u>	<u>7,820</u>
	Ending Fund Balance	<u><u>5,565</u></u>	<u><u>33,525</u></u>	<u><u>6,365</u></u>	<u><u>24,325</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
265-45305	COUNTY CLERK PROBATE	19,250	18,000	18,000	18,760
265-45315	COUNTY CLERK CIVIL	9,000	6,300	6,300	7,520
265-45320	COUNTY CLERK CRIMINAL	7,500	5,500	5,500	6,808
265-45360	COUNTY CLERK MISCELLANEOUS	0	34,000	34,000	36,282
265-45600	DISTRICT CLERK	37,000	36,000	36,000	37,342
265-46000	JUSTICE OF THE PEACE	8,000	8,000	8,000	8,417
	Total Fees of Office	<u>80,750</u>	<u>107,800</u>	<u>107,800</u>	<u>115,129</u>
265-49000	INVESTMENT EARNINGS	0	200	200	252
	Total Investment Earnings	<u>0</u>	<u>200</u>	<u>200</u>	<u>252</u>
265-49950	MISCELLANEOUS REVENUE	300	200	200	340
	Total Miscellaneous Revenue	<u>300</u>	<u>200</u>	<u>200</u>	<u>340</u>
265-49970	TRANSFER IN/CASH MATCH	100,000	45,000	45,000	0
265-49980	CAPITAL LEASE PROCEEDS	0	0	0	23,575
	Total Other Financing Sources	<u>100,000</u>	<u>45,000</u>	<u>45,000</u>	<u>23,575</u>
	Total Revenues	<u><u>181,050</u></u>	<u><u>153,200</u></u>	<u><u>153,200</u></u>	<u><u>139,296</u></u>

**GRAYSON COUNTY, TEXAS  
COURTHOUSE SECURITY FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
265570-53100	OFFICE SUPPLIES	400	400	400	199
265570-53300	OPERATING EXPENSES	3,000	3,000	3,000	117
	Total Supplies & Materials	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>316</u>
265570-54000	PROFESSIONAL SERVICES	167,000	120,000	120,000	111,532
265570-54550	REPAIRS & MAINTENANCE	3,000	3,000	3,000	765
	Total Other Charges & Services	<u>170,000</u>	<u>123,000</u>	<u>123,000</u>	<u>112,297</u>
265570-55200	EQUIPMENT	12,000	5,500	5,500	23,575
	Total Capital Outlay	<u>12,000</u>	<u>5,500</u>	<u>5,500</u>	<u>23,575</u>
265750-56200	DEBT SERVICE PRINCIPAL	0	20,000	20,000	3,043
265750-56600	DEBT SERVICE INTEREST	0	1,000	1,000	521
	Total Debt Service	<u>0</u>	<u>21,000</u>	<u>21,000</u>	<u>3,564</u>
	Total Expenditures	<u><u>185,400</u></u>	<u><u>152,900</u></u>	<u><u>152,900</u></u>	<u><u>139,752</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,350)	300	300	(456)
	Beginning Fund Balance	<u>4,886</u>	<u>4,586</u>	<u>4,586</u>	<u>5,042</u>
	Ending Fund Balance	<u><u>536</u></u>	<u><u>4,886</u></u>	<u><u>4,886</u></u>	<u><u>4,586</u></u>

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

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT SECURITY FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
266-46000	JUSTICE OF THE PEACE	3,000	3,000	3,000	2,785
	Total Fees of Office	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>2,785</u>
266-49000	INVESTMENT EARNINGS	350	350	350	2,771
	Total Investment Earnings	<u>350</u>	<u>350</u>	<u>350</u>	<u>2,771</u>
	Total Revenues	<u><u>3,350</u></u>	<u><u>3,350</u></u>	<u><u>3,350</u></u>	<u><u>5,556</u></u>
266570-53300	OPERATING EXPENDITURES	20,000	10,000	20,000	0
	Total Supplies & Materials	<u>20,000</u>	<u>10,000</u>	<u>20,000</u>	<u>0</u>
266570-54550	REPAIR & MAINTENANCE	20,000	20,000	20,000	12,315
	Total Supplies & Materials	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>12,315</u>
	Total Expenditures	<u><u>40,000</u></u>	<u><u>30,000</u></u>	<u><u>40,000</u></u>	<u><u>12,315</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(36,650)	(26,650)	(36,650)	(6,759)
	Beginning Fund Balance	<u>41,333</u>	<u>67,983</u>	<u>67,983</u>	<u>74,742</u>
	Ending Fund Balance	<u><u>4,683</u></u>	<u><u>41,333</u></u>	<u><u>31,333</u></u>	<u><u>67,983</u></u>



**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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
270-46040	JP1 CRIMINAL TECHNOLOGY	4,000	4,200	4,200	3,733
270-46045	JP2 CRIMINAL TECHNOLOGY	2,500	2,700	2,700	2,637
270-46050	JP3 CRIMINAL TECHNOLOGY	1,500	1,500	1,500	1,451
270-46055	JP4 CRIMINAL TECHNOLOGY	1,400	1,400	1,400	1,465
Total Fees of Office		<u>9,400</u>	<u>9,800</u>	<u>9,800</u>	<u>9,286</u>
270-49000	INVESTMENT EARNINGS	100	50	50	296
Total Investment Earnings		<u>100</u>	<u>50</u>	<u>50</u>	<u>296</u>
Total Revenues		<u><u>9,500</u></u>	<u><u>9,850</u></u>	<u><u>9,850</u></u>	<u><u>9,582</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2025 Proposed Budget**

DEPT 511: JUSTICE OF THE PEACE #1

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
270511-53300	JP1 TECHNOLOGY	3,200	3,200	3,500	3,096
	Total Supplies & Materials	<u>3,200</u>	<u>3,200</u>	<u>3,500</u>	<u>3,096</u>
Total JP #1 Expenditures		<u><u>3,200</u></u>	<u><u>3,200</u></u>	<u><u>3,500</u></u>	<u><u>3,096</u></u>

DEPT 512: JUSTICE OF THE PEACE #2

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
270512-53300	JP2 TECHNOLOGY	3,200	3,200	3,500	3,096
	Total Supplies & Materials	<u>3,200</u>	<u>3,200</u>	<u>3,500</u>	<u>3,096</u>
Total JP #2 Expenditures		<u><u>3,200</u></u>	<u><u>3,200</u></u>	<u><u>3,500</u></u>	<u><u>3,096</u></u>

**GRAYSON COUNTY, TEXAS  
JUSTICE COURT TECHNOLOGY FUND  
2025 Proposed Budget**

DEPT 513: JUSTICE OF THE PEACE #3

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
270513-53300	JP3 TECHNOLOGY	3,200	3,200	3,500	3,096
	Total Supplies & Materials	<u>3,200</u>	<u>3,200</u>	<u>3,500</u>	<u>3,096</u>
	Total JP #3 Expenditures	<u><u>3,200</u></u>	<u><u>3,200</u></u>	<u><u>3,500</u></u>	<u><u>3,096</u></u>

DEPT 514: JUSTICE OF THE PEACE #4

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
270514-53300	JP4 TECHNOLOGY	3,200	3,200	3,500	3,096
	Total Supplies & Materials	<u>3,200</u>	<u>3,200</u>	<u>3,500</u>	<u>3,096</u>
	Total JP #4 Expenditures	<u><u>3,200</u></u>	<u><u>3,200</u></u>	<u><u>3,500</u></u>	<u><u>3,096</u></u>
	Total Expenditures	<u><u>12,800</u></u>	<u><u>12,800</u></u>	<u><u>14,000</u></u>	<u><u>12,384</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(3,300)	(2,950)	(4,150)	(2,802)
	Beginning Fund Balance	<u>3,443</u>	<u>6,393</u>	<u>6,393</u>	<u>9,195</u>
	Ending Fund Balance	<u><u>143</u></u>	<u><u>3,443</u></u>	<u><u>2,243</u></u>	<u><u>6,393</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
271-45357	COUNTY COURT TECHNOLOGY	2,500	2,000	2,000	2,775
271-45657	DISTRICT COURT TECHNOLOGY	2,500	2,500	2,500	2,568
	Total Fees of Office	<u>5,000</u>	<u>4,500</u>	<u>4,500</u>	<u>5,343</u>
271-49000	INVESTMENT EARNINGS	50	50	50	558
	Total Investment Earnings	<u>50</u>	<u>50</u>	<u>50</u>	<u>558</u>
	Total Revenues	<u><u>5,050</u></u>	<u><u>4,550</u></u>	<u><u>4,550</u></u>	<u><u>5,901</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY AND DISTRICT COURT TECHNOLOGY FUND  
2025 Proposed Budget**

DEPT 403: COUNTY COURTS

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
271403-53300	COUNTY COURT TECH EXPENSES	3,500	3,000	3,000	2,375
	Total Supplies & Materials	3,500	3,000	3,000	2,375
	Total County Court Expenditures	3,500	3,000	3,000	2,375

DEPT 530: DISTRICT COURTS

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
271530-53300	DISTRICT COURT TECH EXPENSES	3,500	4,000	4,000	3,275
	Total Supplies & Materials	3,500	4,000	4,000	3,275
	Total District Court Expenditures	3,500	4,000	4,000	3,275
	Total Expenditures	7,000	7,000	7,000	5,650
	Excess (Deficiency) of Revenues over Expenditures	(1,950)	(2,450)	(2,450)	251
	Beginning Fund Balance	10,460	12,910	12,910	12,659
	Ending Fund Balance	8,510	10,460	10,460	12,910

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



**GRAYSON COUNTY, TEXAS**  
**HELP AMERICA VOTE ACT (HAVA) FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
272-49520	ELECTION REIMBURSEMENTS	0	0	0	0
	Total Intergovernmental	0	0	0	0
272-49000	INVESTMENT EARNINGS	0	0	0	262
	Total Investment Earnings	0	0	0	262
	Total Revenues	0	0	0	262
272460-53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	0	0	0	0
272460-54030	TRAINING & EDUCATION	0	0	0	0
	Total Other Charges & Services	0	0	0	0
272800-57000	TRANSFER TO OTHER FUNDS	0	0	0	40,601
	Total Other Charges & Services	0	0	0	40,601
	Total Expenditures	0	0	0	40,601
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(40,339)
	Beginning Fund Balance	0	0	0	40,339
	Ending Fund Balance	0	0	0	0

**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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
273-42030	ELECTION CONTRACT ADMIN	9,000	9,000	9,000	21,821
273-49520	ELECTION EQUIPMENT USAGE	18,000	18,000	18,000	25,700
	Total Intergovernmental	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>47,521</u>
273-49970	TRANSFER IN/CASH MATCH	0	0	0	40,601
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>40,601</u>
	Total Revenues	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>88,122</u>
273460-53750	SMALL EQUIPMENT	5,000	5,000	5,000	3,223
	Total Supplies & Materials	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>3,223</u>
273460-54320	ELECTIONS	60,000	30,000	30,000	3,483
273460-54550	REPAIRS & MAINTENANCE	30,000	30,000	30,000	30,000
	Total Other Charges & Services	<u>90,000</u>	<u>60,000</u>	<u>60,000</u>	<u>33,483</u>
	Total Expenditures	<u>95,000</u>	<u>65,000</u>	<u>65,000</u>	<u>36,706</u>
	Excess (Deficiency) of Revenues over Expenditures	(68,000)	(38,000)	(38,000)	51,416
	Beginning Fund Balance	<u>76,754</u>	<u>114,754</u>	<u>114,754</u>	<u>63,338</u>
	Ending Fund Balance	<u>8,754</u>	<u>76,754</u>	<u>76,754</u>	<u>114,754</u>

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

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
275-45320	COUNTY CLERK CRIMINAL	100	100	100	51
275-45370	COUNTY CLERK PRESERVATION FEE	350,000	352,000	352,000	353,670
	Total Fees of Office	<u>350,100</u>	<u>352,100</u>	<u>352,100</u>	<u>353,721</u>
275-49000	INVESTMENT EARNINGS	5,000	5,000	5,000	41,749
	Total Investment Earnings	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>41,749</u>
	Total Revenues	<u><u>355,100</u></u>	<u><u>357,100</u></u>	<u><u>357,100</u></u>	<u><u>395,470</u></u>

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS MANAGEMENT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
275403-51030	PERSONNEL SALARIES	160,646	155,415	155,415	105,720
275403-52010	SOCIAL SECURITY TAXES	11,479	11,639	11,639	7,694
275403-52020	GROUP HEALTH INSURANCE	43,380	41,400	41,400	23,741
275403-52030	RETIREMENT	14,594	14,500	14,500	9,846
275403-52040	UNEMPLOYMENT COMPENSATION	229	249	249	182
275403-52050	WORKERS COMPENSATION	208	74	74	146
Total Personnel		<u>230,536</u>	<u>223,277</u>	<u>223,277</u>	<u>147,329</u>
275403-53100	OFFICE SUPPLIES	6,000	6,000	6,000	0
275403-53200	POSTAGE	8,000	4,800	4,800	0
275403-53300	OPERATING EXPENDITURES	6,000	6,000	6,000	0
275403-53750	SMALL EQUIPMENT	0	10,000	10,000	0
Total Supplies & Materials		<u>20,000</u>	<u>26,800</u>	<u>26,800</u>	<u>0</u>
275403-54030	TRAINING & EDUCATION	4,500	4,500	4,500	0
275403-54200	PRINTING	12,500	12,500	12,500	0
275403-54230	PRESERVATION EXPENSE	144,000	144,000	144,000	115,067
275403-54600	EQUIPMENT RENTAL	600	100	100	0
Total Other Charges & Services		<u>161,600</u>	<u>161,100</u>	<u>161,100</u>	<u>115,067</u>
275403-55200	EQUIPMENT	0	20,000	20,000	12,082
Total Capital Outlay		<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>12,082</u>
275403-56250	LEASE PRINCIPAL EXPENSE	6,300	6,300	6,300	0
275403-56650	LEASE INTEREST EXPENSE	100	100	100	0
Total Debt Service		<u>6,400</u>	<u>6,400</u>	<u>6,400</u>	<u>0</u>
Total Expenditures		<u>418,536</u>	<u>437,577</u>	<u>437,577</u>	<u>274,478</u>
Excess (Deficiency) of Revenues over Expenditures		(63,436)	(80,477)	(80,477)	120,992
Beginning Fund Balance		<u>1,121,432</u>	<u>1,201,909</u>	<u>1,201,909</u>	<u>1,080,917</u>
Ending Fund Balance		<u>1,057,996</u>	<u>1,121,432</u>	<u>1,121,432</u>	<u>1,201,909</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. Fund will be consolidated with fund 275 County Clerk Records Management in fiscal 2023.

**GRAYSON COUNTY, TEXAS**  
**COUNTY CLERK RECORDS ARCHIVE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
276-45370	COUNTY CLERK PRESERVATION FEE	20,000	17,000	17,000	25,600
	Total Fees of Office	<u>20,000</u>	<u>17,000</u>	<u>17,000</u>	<u>25,600</u>
276-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	8,626
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>8,626</u>
	Total Revenues	<u><u>21,000</u></u>	<u><u>18,000</u></u>	<u><u>18,000</u></u>	<u><u>34,226</u></u>
276403-54230	PRESERVATION EXPENSE	40,000	40,000	40,000	19,535
	Total Other Charges & Services	<u>40,000</u>	<u>40,000</u>	<u>40,000</u>	<u>19,535</u>
	Total Expenditures	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>40,000</u></u>	<u><u>19,535</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(19,000)	(22,000)	(22,000)	14,691
	Beginning Fund Balance	<u>223,819</u>	<u>245,819</u>	<u>245,819</u>	<u>231,128</u>
	Ending Fund Balance	<u><u>204,819</u></u>	<u><u>223,819</u></u>	<u><u>223,819</u></u>	<u><u>245,819</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
277-45370	COUNTY CLERK PRESERVATION FEE	9,000	9,000	9,000	9,252
	Total Fees of Office	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>	<u>9,252</u>
277-49000	INVESTMENT EARNINGS	200	200	200	1,744
	Total Investment Earnings	<u>200</u>	<u>200</u>	<u>200</u>	<u>1,744</u>
	Total Revenues	<u><u>9,200</u></u>	<u><u>9,200</u></u>	<u><u>9,200</u></u>	<u><u>10,996</u></u>
277403-54030	TRAINING & EDUCATION	3,000	3,000	3,000	0
277403-54230	PRESERVATION EXPENSE	15,000	15,000	15,000	3,944
	Total Other Charges & Services	<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>3,944</u>
	Total Expenditures	<u><u>18,000</u></u>	<u><u>18,000</u></u>	<u><u>18,000</u></u>	<u><u>3,944</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(8,800)	(8,800)	(8,800)	7,052
	Beginning Fund Balance	<u>42,614</u>	<u>51,414</u>	<u>51,414</u>	<u>44,362</u>
	Ending Fund Balance	<u><u>33,814</u></u>	<u><u>42,614</u></u>	<u><u>42,614</u></u>	<u><u>51,414</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT CLERK RECORDS ARCHIVE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
278-46560	DISTRICT CLERK PRESERVATION FEE	500	1,500	1,500	1,950
	Total Fees of Office	<u>500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,950</u>
278-49000	INVESTMENT EARNINGS	0	3,244	50	263
	Total Investment Earnings	<u>0</u>	<u>3,244</u>	<u>50</u>	<u>263</u>
	Total Revenues	<u><u>500</u></u>	<u><u>4,744</u></u>	<u><u>1,550</u></u>	<u><u>2,213</u></u>
278530-54230	PRESERVATION EXPENSE	500	11,637	8,500	8,568
	Total Other Charges & Services	<u>500</u>	<u>11,637</u>	<u>8,500</u>	<u>8,568</u>
	Total Expenditures	<u><u>500</u></u>	<u><u>11,637</u></u>	<u><u>8,500</u></u>	<u><u>8,568</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	(6,893)	(6,950)	(6,355)
	Beginning Fund Balance	<u>894</u>	<u>7,787</u>	<u>7,787</u>	<u>14,142</u>
	Ending Fund Balance	<u><u>894</u></u>	<u><u>894</u></u>	<u><u>837</u></u>	<u><u>7,787</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
279-45605	DISTRICT CLERK CRIMINAL	200	500	500	313
279-45665	DISTRICT CLERK PASSPORT FEE	38,000	42,000	42,000	51,130
279-46560	DIST. CLERK PRESERVATION FEE	42,000	40,000	40,000	52,116
	Total Fees of Office	<u>80,200</u>	<u>82,500</u>	<u>82,500</u>	<u>103,559</u>
279-49000	INVESTMENT EARNINGS	500	500	500	4,089
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>4,089</u>
	Total Revenues	<u><u>80,700</u></u>	<u><u>83,000</u></u>	<u><u>83,000</u></u>	<u><u>107,648</u></u>

**GRAYSON COUNTY, TEXAS  
DISTRICT CLERK RECORDS MANAGEMENT FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
279530-51030	PERSONNEL SALARIES	8,000	9,000	9,000	8,000
279530-51080	PART-TIME	1,000	1,000	1,000	0
279530-52010	SOCIAL SECURITY TAXES	591	755	755	590
279530-52020	GROUP HEALTH INSURANCE	2,032	2,368	2,368	0
279530-52030	RETIREMENT	752	950	950	802
279530-52031	457 DEFERRED COMPENSATION	264	196	196	263
279530-52040	UNEMPLOYMENT COMPENSATION	8	20	20	14
279530-52050	WORKERS COMPENSATION	8	9	9	13
Total Personnel		<u>12,655</u>	<u>14,298</u>	<u>14,298</u>	<u>9,682</u>
279530-53300	OPERATING EXPENDITURES	800	800	800	157
Total Supplies & Materials		<u>800</u>	<u>800</u>	<u>800</u>	<u>157</u>
279530-54180	PASSPORT PROMOTION	2,000	0	0	0
279530-54230	PRESERVATION EXPENSE	75,000	131,785	100,000	13,791
279530-54520	TELEPHONE	500	500	500	188
Total Other Charges & Services		<u>77,500</u>	<u>132,285</u>	<u>100,500</u>	<u>13,979</u>
279530-55200	EQUIPMENT	0	18,359	0	0
Total Capital Outlay		<u>0</u>	<u>18,359</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>90,955</u>	<u>165,742</u>	<u>115,598</u>	<u>23,818</u>
Excess (Deficiency) of Revenues over Expenditures		(10,255)	(82,742)	(32,598)	83,830
Beginning Fund Balance		<u>77,677</u>	<u>160,419</u>	<u>160,419</u>	<u>76,589</u>
Ending Fund Balance		<u>67,422</u>	<u>77,677</u>	<u>127,821</u>	<u>160,419</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
280-45320	COUNTY CLERK CRIMINAL	19,000	13,000	13,000	17,389
280-45600	DISTRICT CLERK	17,000	17,000	17,000	17,492
	Total Fees of Office	<u>36,000</u>	<u>30,000</u>	<u>30,000</u>	<u>34,881</u>
280-49000	INVESTMENT EARNINGS	500	100	100	1,158
	Total Investment Earnings	<u>500</u>	<u>100</u>	<u>100</u>	<u>1,158</u>
	Total Revenues	<u><u>36,500</u></u>	<u><u>30,100</u></u>	<u><u>30,100</u></u>	<u><u>36,039</u></u>

**GRAYSON COUNTY, TEXAS  
COUNTY RECORDS MANAGEMENT FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
280401-51080	PART-TIME SALARIES	0	20,000	20,000	0
	Total Personnel	<u>0</u>	<u>20,000</u>	<u>20,000</u>	<u>0</u>
280401-53300	OPERATING EXPENDITURES	15,000	10,000	10,000	8,495
	Total Supplies & Materials	<u>15,000</u>	<u>10,000</u>	<u>10,000</u>	<u>8,495</u>
280401-54230	PRESERVATION EXPENSE	10,000	10,000	10,000	0
	Total Other Charges & Services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
	Total Expenditures	<u>25,000</u>	<u>40,000</u>	<u>40,000</u>	<u>8,495</u>
	Excess (Deficiency) of Revenues over Expenditures	11,500	(9,900)	(9,900)	27,544
	Beginning Fund Balance	<u>37,519</u>	<u>47,419</u>	<u>47,419</u>	<u>19,875</u>
	Ending Fund Balance	<u>49,019</u>	<u>37,519</u>	<u>37,519</u>	<u>47,419</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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
281-45315	COUNTY CLERK CIVIL	0	0	0	0
281-45620	DISTRICT CLERK CIVIL	1,000	1,500	1,500	1,720
	Total Fees of Office	<u>1,000</u>	<u>1,500</u>	<u>1,500</u>	<u>1,720</u>
281-49000	INVESTMENT EARNINGS	100	100	100	5,702
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>5,702</u>
	Total Revenues	<u><u>1,100</u></u>	<u><u>1,600</u></u>	<u><u>1,600</u></u>	<u><u>7,422</u></u>
281403-54230	CO CLK PRESERVATION EXPENSE	100,000	20,000	20,000	7,723
281530-54230	DIST CLERK PRESERVATION EXPENSE	11,000	21,722	1,500	0
	Total Other Charges & Services	<u>111,000</u>	<u>41,722</u>	<u>21,500</u>	<u>7,723</u>
	Total Expenditures	<u><u>111,000</u></u>	<u><u>41,722</u></u>	<u><u>21,500</u></u>	<u><u>7,723</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(109,900)	(40,122)	(19,900)	(301)
	Beginning Fund Balance	<u>114,296</u>	<u>154,418</u>	<u>154,418</u>	<u>154,719</u>
	Ending Fund Balance	<u><u>4,396</u></u>	<u><u>114,296</u></u>	<u><u>134,518</u></u>	<u><u>154,418</u></u>

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

**GRAYSON COUNTY, TEXAS  
HAVA SECURITY GRANT  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
283-49000	INVESTMENT EARNINGS	0	0	0	0
	Total Investment Earnings	0	0	0	0
	Total Revenues	0	0	0	0
283460-53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	0	0	0	0
283460-54550	REPAIRS & MAINTENANCE	0	0	0	0
	Total Other Charges & Services	0	0	0	0
	Total Expenditures	0	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 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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
285-49000	INVESTMENT EARNINGS	50	50	50	405
	Total Investment Earnings	50	50	50	405
	Total Revenues	50	50	50	405
285662-53300	OPERATING EXPENSES	5,000	500	500	0
	Total Supplies & Materials	5,000	500	500	0
285662-54490	MISCELLANEOUS EXPENSE	0	4,500	4,500	0
	Total Other Charges & Services	0	4,500	4,500	0
	Total Expenditures	5,000	5,000	5,000	0
	Excess (Deficiency) of Revenues over Expenditures	(4,950)	(4,950)	(4,950)	405
	Beginning Fund Balance	6,407	11,357	11,357	10,952
	Ending Fund Balance	1,457	6,407	6,407	11,357



**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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
290-49970	TRANSFER IN/CASH MATCH	6,500	6,500	6,500	6,500
	Total Other Financing Sources	6,500	6,500	6,500	6,500
	Total Revenues	6,500	6,500	6,500	6,500
290547-53700	CLOTHING & CHILDREN'S EXPENSES	6,500	6,500	6,500	6,500
	Total Supplies & Materials	6,500	6,500	6,500	6,500
	Total Expenditures	6,500	6,500	6,500	6,500
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	0	0	0	0
	Ending Fund Balance	0	0	0	0

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

**GRAYSON COUNTY, TEXAS  
COURT REPORTER SERVICE FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
295-45325	COURT REPORTER/STENO	30,000	30,000	30,000	34,870
295-45610	COURT REPORTER/STENO	30,000	30,000	30,000	37,921
	Total Fees of Office	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>72,791</u>
	Total Revenues	<u><u>60,000</u></u>	<u><u>60,000</u></u>	<u><u>60,000</u></u>	<u><u>72,791</u></u>
295506-54270	OTHER COURT COSTS	60,000	60,000	60,000	72,791
	Total Other Charges & Services	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	<u>72,791</u>
	Total Expenditures	<u><u>60,000</u></u>	<u><u>60,000</u></u>	<u><u>60,000</u></u>	<u><u>72,791</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>

**Language Access Fund** - to account for civil fees statutorily required to be collected to assist with payment of interpreter services needed in Grayson County judicial system.

**GRAYSON COUNTY, TEXAS  
LANGUAGE ACCESS FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
297-45347	LANGUAGE ACCESS FEES	15,000	15,000	15,000	17,837
	Total Fees of Office	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>17,837</u>
	Total Revenues	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>17,837</u></u>
297505-54247	INTERPRETERS	15,000	15,000	15,000	17,837
	Total Other Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>17,837</u>
	Total Expenditures	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>17,837</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>

**Facility Fee Fund** - to account for civil fees statutorily required to be collected to assist with care and maintenance of Grayson County facilities.

**GRAYSON COUNTY, TEXAS**  
**FACILITY FEE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
298-45400	FACILITY FUND FEES	50,000	50,000	50,000	56,545
	Total Fees of Office	50,000	50,000	50,000	56,545
	Total Revenues	50,000	50,000	50,000	56,545
298450-53300	OPERATING EXPENSES	25,000	25,000	25,000	6,500
	Total Supplies & Materials	25,000	25,000	25,000	6,500
298450-54550	REPAIRS & MAINTENANCE	50,000	25,000	25,000	25,000
	Total Other Charges & Services	50,000	25,000	25,000	25,000
	Total Expenditures	75,000	50,000	50,000	31,500
	Excess (Deficiency) of Revenues over Expenditures	(25,000)	0	0	25,045
	Beginning Fund Balance	65,425	65,425	65,425	40,380
	Ending Fund Balance	40,425	65,425	65,425	65,425



**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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
300-45353	COUNTY CLERK DRUG COURT FEE	150	100	100	166
300-45653	DISTRICT CLERK DRUG COURT FEE	1,000	1,000	1,000	1,279
	Total Fees of Office	<u>1,150</u>	<u>1,100</u>	<u>1,100</u>	<u>1,445</u>
300-49000	INVESTMENT EARNINGS	500	500	500	4,810
	Total Investment Earnings	<u>500</u>	<u>500</u>	<u>500</u>	<u>4,810</u>
300-49970	TRANSFER IN/CASH MATCH	14,000	14,000	14,000	10,151
	Total Other Financing Sources	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>	<u>10,151</u>
	Total Revenues	<u><u>15,650</u></u>	<u><u>15,600</u></u>	<u><u>15,600</u></u>	<u><u>16,406</u></u>
300585-53300	OPERATING EXPENSES	80,000	80,000	80,000	13,891
	Total Supplies & Materials	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>	<u>13,891</u>
	Total Expenditures	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>80,000</u></u>	<u><u>13,891</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(64,350)	(64,400)	(64,400)	2,515
	Beginning Fund Balance	<u>74,860</u>	<u>139,260</u>	<u>139,260</u>	<u>136,745</u>
	Ending Fund Balance	<u><u>10,510</u></u>	<u><u>74,860</u></u>	<u><u>74,860</u></u>	<u><u>139,260</u></u>

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

**GRAYSON COUNTY, TEXAS  
VETERANS COURT FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
302-49000	INVESTMENT EARNINGS	100	100	100	1,207
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>1,207</u>
302-49600	DONATIONS	1,000	1,000	1,000	3,400
302-49660	PROGRAM PARTICIPANT PAYMENTS	1,000	1,000	1,000	1,375
	Total Miscellaneous	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>4,775</u>
302-49970	TRANSFER IN/CASH MATCH	4,500	4,500	4,500	6,671
	Total Other Financing Sources	<u>4,500</u>	<u>4,500</u>	<u>4,500</u>	<u>6,671</u>
	Total Revenues	<u><u>6,600</u></u>	<u><u>6,600</u></u>	<u><u>6,600</u></u>	<u><u>12,653</u></u>
302585-53300	OPERATING EXPENSES	10,000	10,000	10,000	5,870
	Total Supplies & Materials	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>5,870</u>
	Total Expenditures	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>10,000</u></u>	<u><u>5,870</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(3,400)	(3,400)	(3,400)	6,783
	Beginning Fund Balance	<u>37,389</u>	<u>40,789</u>	<u>40,789</u>	<u>34,006</u>
	Ending Fund Balance	<u><u>33,989</u></u>	<u><u>37,389</u></u>	<u><u>37,389</u></u>	<u><u>40,789</u></u>

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

**GRAYSON COUNTY, TEXAS  
CSCD BOND SUPERVISION FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
304-49650	BOND SUPERVISION FEES	184,933	184,933	184,933	149,357
	Total Fees of Office	<u>184,933</u>	<u>184,933</u>	<u>184,933</u>	<u>149,357</u>
304-49000	INVESTMENT EARNINGS	1,000	1,000	1,000	9,851
	Total Investment Earnings	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>9,851</u>
304-49950	MISCELLANEOUS REVENUE	0	0	0	450
	Total Miscellaneous	<u>0</u>	<u>0</u>	<u>0</u>	<u>450</u>
	Total Revenues	<u><u>185,933</u></u>	<u><u>185,933</u></u>	<u><u>185,933</u></u>	<u><u>159,658</u></u>
304585-51030	PERSONNEL SALARIES	85,184	101,275	101,275	70,822
304585-52010	SOCIAL SECURITY TAXES	6,440	7,435	7,435	5,332
304585-52020	GROUP HEALTH INSURANCE	18,000	18,000	18,000	13,127
304585-52030	RETIREMENT	7,856	9,067	9,067	6,603
304585-52040	UNEMPLOYMENT INSURANCE	121	156	156	122
	Total Personnel	<u>118,895</u>	<u>135,933</u>	<u>135,933</u>	<u>96,006</u>
304585-53300	OPERATING EXPENSES	35,000	35,000	35,000	30,261
	Total Supplies & Materials	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>30,261</u>
304585-54340	CONTRACT SERVICES	15,000	15,000	15,000	0
	Total Other Charges & Services	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>0</u>
	Total Expenditures	<u><u>168,895</u></u>	<u><u>185,933</u></u>	<u><u>185,933</u></u>	<u><u>126,267</u></u>
	Excess (Deficiency) of Revenues over Expenditures	17,038	0	0	33,391
	Beginning Fund Balance	<u>282,814</u>	<u>282,814</u>	<u>282,814</u>	<u>249,423</u>
	Ending Fund Balance	<u><u>299,852</u></u>	<u><u>282,814</u></u>	<u><u>282,814</u></u>	<u><u>282,814</u></u>

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

**GRAYSON COUNTY, TEXAS  
PRETRIAL INTERVENTION FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
305-49000	INVESTMENT EARNINGS	100	100	100	1,559
305-49655	PRETRIAL INTERVENTION FEE	5,000	5,000	5,000	5,944
	Total Miscellaneous	<u>5,100</u>	<u>5,100</u>	<u>5,100</u>	<u>7,503</u>
	Total Revenues	<u><u>5,100</u></u>	<u><u>5,100</u></u>	<u><u>5,100</u></u>	<u><u>7,503</u></u>
305585-53300	OPERATING EXPENSES	20,000	20,000	20,000	10,000
	Total Supplies & Materials	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>	<u>10,000</u>
	Total Expenditures	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>10,000</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(14,900)	(14,900)	(14,900)	(2,497)
	Beginning Fund Balance	<u>21,636</u>	<u>36,536</u>	<u>36,536</u>	<u>39,033</u>
	Ending Fund Balance	<u><u>6,736</u></u>	<u><u>21,636</u></u>	<u><u>21,636</u></u>	<u><u>36,536</u></u>



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

**GRAYSON COUNTY, TEXAS  
SPECIALTY COURT FEES FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
308-45353	CO. CLERK SPECIALTY COURT FEE	11,000	10,000	10,000	13,463
308-45653	DIST. CLERK SPECIALTY COURT FEE	11,000	11,000	11,000	13,553
	Total Fees of Office	<u>22,000</u>	<u>21,000</u>	<u>21,000</u>	<u>27,016</u>
308-49000	INVESTMENT EARNINGS	0	100	100	538
	Total Investment Earnings	<u>0</u>	<u>100</u>	<u>100</u>	<u>538</u>
	Total Revenues	<u><u>22,000</u></u>	<u><u>21,100</u></u>	<u><u>21,100</u></u>	<u><u>27,554</u></u>
308800-57000	TRANSFER TO OTHER FUNDS	22,000	21,000	21,000	27,554
	Total Transfers	<u>22,000</u>	<u>21,000</u>	<u>21,000</u>	<u>27,554</u>
	Total Expenditures	<u><u>22,000</u></u>	<u><u>21,000</u></u>	<u><u>21,000</u></u>	<u><u>27,554</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	100	100	0
	Beginning Fund Balance	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>100</u></u>	<u><u>0</u></u>

**Dispute Resolution System Fund** - to account for civil fees statutorily required to be collected for use by Grayson County Dispute Resolution System, established effective January 1, 2022 by Commissioners Court.

**GRAYSON COUNTY, TEXAS**  
**DISPUTE RESOLUTION SYSTEM FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
309-45382	CO COURT DISPUTE RESOL FEES	20,000	18,000	18,000	19,665
309-45682	DIST COURT DISPUTE RESOL FEES	22,000	20,000	20,000	22,744
309-46082	JUSTICE COURT DISPUTE RES FEES	15,000	15,000	15,000	15,170
	Total Fees of Office	<u>57,000</u>	<u>53,000</u>	<u>53,000</u>	<u>57,579</u>
	Total Revenues	<u>57,000</u>	<u>53,000</u>	<u>53,000</u>	<u>57,579</u>
309501-54270	CCL1 DISPUTE RESOLUTION COSTS	10,000	6,000	6,000	0
309502-54270	CCL2 DISPUTE RESOLUTION COSTS	10,000	6,000	6,000	0
309505-54270	15TH DISPUTE RESOLUTION COSTS	20,000	11,000	11,000	5,772
309506-54270	59TH DISPUTE RESOLUTION COSTS	20,000	11,000	11,000	3,344
309508-54270	397TH DISPUTE RESOLUTION COSTS	20,000	11,000	11,000	1,734
309511-54270	JP1 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309512-54270	JP2 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309513-54270	JP3 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
309514-54270	JP4 DISPUTE RESOLUTION COSTS	1,000	1,000	1,000	0
	Total Other Charges & Services	<u>84,000</u>	<u>49,000</u>	<u>49,000</u>	<u>10,850</u>
	Total Expenditures	<u>84,000</u>	<u>49,000</u>	<u>49,000</u>	<u>10,850</u>
	Excess (Deficiency) of Revenues over Expenditures	(27,000)	4,000	4,000	46,729
	Beginning Fund Balance	<u>83,187</u>	<u>79,187</u>	<u>79,187</u>	<u>32,458</u>
	Ending Fund Balance	<u>56,187</u>	<u>83,187</u>	<u>83,187</u>	<u>79,187</u>

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

**GRAYSON COUNTY, TEXAS  
DISTRICT ATTORNEY HOT CHECK FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
310-45220	HOT CHECK FEES	3,000	3,000	3,000	3,771
	Total Fees of Office	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,771</u>
	Total Revenues	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>3,771</u></u>
310540-51030	PERSONNEL SALARIES	0	0	0	4,169
310540-52010	SOCIAL SECURITY TAXES	0	0	0	288
310540-52030	RETIREMENT	0	0	0	406
310540-52031	457 RETIREMENT	0	0	0	182
310540-52040	UNEMPLOYMENT INSURANCE	0	0	0	7
310540-52050	WORKERS COMPENSATION	0	0	0	5
	Total Personnel	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,057</u>
310540-53300	OPERATING EXPENSES	3,000	3,000	3,000	0
	Total Supplies & Materials	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
	Total Expenditures	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>3,000</u></u>	<u><u>5,057</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(1,286)
	Beginning Fund Balance	<u>2,534</u>	<u>2,534</u>	<u>2,534</u>	<u>3,820</u>
	Ending Fund Balance	<u><u>2,534</u></u>	<u><u>2,534</u></u>	<u><u>2,534</u></u>	<u><u>2,534</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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
315-43400	FORFEITURE FUNDS	10,000	27,059	15,000	26,770
	Total Intergovernmental	<u>10,000</u>	<u>27,059</u>	<u>15,000</u>	<u>26,770</u>
315-49000	INVESTMENT EARNINGS	500	3,403	500	2,886
	Total Investment Earnings	<u>500</u>	<u>3,403</u>	<u>500</u>	<u>2,886</u>
315-49500	SALE OF FIXED ASSETS	0	10,730	0	0
315-49900	INSURANCE PROCEEDS	0	0	0	6,668
	Total Miscellaneous Revenue	<u>0</u>	<u>10,730</u>	<u>0</u>	<u>6,668</u>
	Total Revenues	<u><u>10,500</u></u>	<u><u>41,192</u></u>	<u><u>15,500</u></u>	<u><u>36,324</u></u>



**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY FORFEITURE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
315540-51030	PERSONNEL SALARIES	10,430	41,017	10,432	14,346
315540-52010	SOCIAL SECURITY TAXES	782	3,067	780	1,062
315540-52020	GROUP HEALTH INSURANCE	1,710	2,074	1,727	0
315540-52030	RETIREMENT	999	3,996	1,025	1,415
315540-52031	457 DEFERRED COMP EXPENSE	561	1,702	561	844
315540-52040	UNEMPLOYMENT COMPENSATION	14	62	17	25
315540-52050	WORKERS COMPENSATION	8	48	8	15
	Total Personnel	<u>14,504</u>	<u>51,966</u>	<u>14,550</u>	<u>17,707</u>
315540-53300	OPERATING EXPENSES	5,000	1,875	10,000	7,218
315540-53585	VEHICLE MAINTENANCE	500	701	500	0
	Total Supplies & Materials	<u>5,500</u>	<u>2,576</u>	<u>10,500</u>	<u>7,218</u>
315540-54030	TRAINING & EDUCATION	3,000	0	3,000	0
315540-54550	REPAIRS & MAINTENANCE	500	0	500	0
	Total Other Charges & Services	<u>3,500</u>	<u>0</u>	<u>3,500</u>	<u>0</u>
315540-56790	AID TO OTHER AGENCIES	10,000	9,700	10,000	7,765
	Total Intergovernmental	<u>10,000</u>	<u>9,700</u>	<u>10,000</u>	<u>7,765</u>
	Total Expenditures	<u><u>33,504</u></u>	<u><u>64,242</u></u>	<u><u>38,550</u></u>	<u><u>32,690</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(23,004)	(23,050)	(23,050)	3,634
	Beginning Fund Balance	<u>64,385</u>	<u>87,435</u>	<u>87,435</u>	<u>83,801</u>
	Ending Fund Balance	<u><u>41,381</u></u>	<u><u>64,385</u></u>	<u><u>64,385</u></u>	<u><u>87,435</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**LAW LIBRARY FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
320-45300	COUNTY CLERK	45,000	45,000	45,000	45,885
320-45615	DISTRICT CLERK	50,000	50,000	50,000	53,069
	Total Fees of Office	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>98,954</u>
320-49000	INVESTMENT EARNINGS	0	0	0	1,650
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,650</u>
	Total Revenues	<u><u>95,000</u></u>	<u><u>95,000</u></u>	<u><u>95,000</u></u>	<u><u>100,604</u></u>
320543-51030	PERSONNEL SALARIES	90,000	90,000	90,000	100,602
320543-52010	SOCIAL SECURITY TAXES	5,000	5,000	5,000	6,000
320543-52020	GROUP HEALTH INSURANCE	0	0	0	12,000
320543-52030	RETIREMENT	0	0	0	6,999
	Total Personnel	<u>95,000</u>	<u>95,000</u>	<u>95,000</u>	<u>125,601</u>
	Total Expenditures	<u><u>95,000</u></u>	<u><u>95,000</u></u>	<u><u>95,000</u></u>	<u><u>125,601</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(24,997)
	Beginning Fund Balance	<u>285</u>	<u>285</u>	<u>285</u>	<u>25,282</u>
	Ending Fund Balance	<u><u>285</u></u>	<u><u>285</u></u>	<u><u>285</u></u>	<u><u>285</u></u>

**District Attorney State Supplemental Fund** - to account for funds received under the provisions of Government Code 46.004, which states, "Each state prosecutor is entitled to receive not less than \$22,500 a year from the state to be used by the prosecutor to help defray the salaries and expenses of the office. The money may not be used to supplement the prosecutor's salary." Additionally, in January 2024, the Texas State Comptroller administered rural law enforcement grants for District Attorney offices as a result of Senate Bill 22 in 2023. These grants provide supplemental pay to prosecuting attorneys, investigators and victim assistance coordinators at the discretion of the District Attorney.

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY STATE SUPPLEMENTAL FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
325-43000	STATE GRANT REVENUE	22,500	297,500	22,500	22,500
	Total Intergovernmental	<u>22,500</u>	<u>297,500</u>	<u>22,500</u>	<u>22,500</u>
	Total Revenues	<u><u>22,500</u></u>	<u><u>297,500</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>
325540-51030	PERSONNEL SALARIES	18,582	18,387	18,387	18,298
325540-52010	SOCIAL SECURITY TAXES	1,343	1,351	1,351	1,337
325540-52020	GROUP HEALTH INSURANCE	0	0	0	0
325540-52030	RETIREMENT	1,753	1,794	1,794	1,792
325540-52031	457 DEFERRED COMP EXPENSE	781	923	923	1,025
325540-52040	UNEMPLOYMENT COMPENSATION	24	30	30	32
325540-52050	WORKERS COMPENSATION	17	15	15	16
	Total Personnel	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>	<u>22,500</u>
325544-51030	PERSONNEL SALARIES	69,008	160,470	0	0
325544-52010	SOCIAL SECURITY TAXES	5,055	11,865	0	0
325544-52020	GROUP HEALTH INSURANCE	0	0	0	0
325544-52030	RETIREMENT	6,421	15,449	0	0
325544-52031	457 DEFERRED COMP EXPENSE	1,885	4,399	0	0
325544-52040	UNEMPLOYMENT COMPENSATION	97	240	0	0
325544-52050	WORKERS COMPENSATION	34	77	0	0
	Total Personnel SB22 Salary Supplement	<u>82,500</u>	<u>192,500</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>105,000</u></u>	<u><u>215,000</u></u>	<u><u>22,500</u></u>	<u><u>22,500</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(82,500)	82,500	0	0
	Beginning Fund Balance	<u>82,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>82,500</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY DOMESTIC VIOLENCE GRANT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
336-43000	STATE GRANT REVENUE	33,536	33,536	33,536	32,182
	Total Intergovernmental	<u>33,536</u>	<u>33,536</u>	<u>33,536</u>	<u>32,182</u>
336-49970	TRANSFER IN/CASH MATCH	62,995	59,063	59,063	55,740
	Total Other Financing Sources	<u>62,995</u>	<u>59,063</u>	<u>59,063</u>	<u>55,740</u>
	Total Revenues	<u><u>96,531</u></u>	<u><u>92,599</u></u>	<u><u>92,599</u></u>	<u><u>87,922</u></u>
336544-51030	PERSONNEL SALARIES	66,772	63,572	63,572	60,478
336544-52010	SOCIAL SECURITY TAXES	4,698	4,474	4,474	4,257
336544-52020	GROUP HEALTH INSURANCE	13,954	13,800	13,800	12,960
336544-52030	RETIREMENT	6,476	6,332	6,332	6,016
336544-52031	457 DEFERRED COMP EXPENSE	4,507	4,291	4,291	4,082
336544-52040	UNEMPLOYMENT COMPENSATION	95	102	102	104
336544-52050	WORKERS COMPENSATION	29	28	28	25
	Total Personnel	<u>96,531</u>	<u>92,599</u>	<u>92,599</u>	<u>87,922</u>
	Total Expenditures	<u><u>96,531</u></u>	<u><u>92,599</u></u>	<u><u>92,599</u></u>	<u><u>87,922</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>

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



**GRAYSON COUNTY, TEXAS**  
**DISTRICT ATTORNEY VICTIM'S COORDINATOR GRANT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
337-43000	STATE GRANT REVENUE	45,375	49,500	0	4,125
	Total Intergovernmental	<u>45,375</u>	<u>49,500</u>	<u>0</u>	<u>4,125</u>
337-49970	TRANSFER IN/CASH MATCH	36,646	29,589	79,089	70,880
	Total Other Financing Sources	<u>36,646</u>	<u>29,589</u>	<u>79,089</u>	<u>70,880</u>
	Total Revenues	<u><u>82,021</u></u>	<u><u>79,089</u></u>	<u><u>79,089</u></u>	<u><u>75,005</u></u>
337544-51030	PERSONNEL SALARIES	57,001	54,250	54,250	51,593
337544-52010	SOCIAL SECURITY TAXES	4,251	4,040	4,040	3,832
337544-52020	GROUP HEALTH INSURANCE	13,570	13,800	13,800	12,960
337544-52030	RETIREMENT	5,334	5,214	5,214	4,951
337544-52031	457 DEFERRED COMP EXPENSE	1,710	1,628	1,628	1,548
337544-52040	UNEMPLOYMENT COMPENSATION	81	87	87	89
337544-52050	WORKERS COMPENSATION	74	70	70	71
	Total Personnel	<u>82,021</u>	<u>79,089</u>	<u>79,089</u>	<u>75,044</u>
	Total Expenditures	<u><u>82,021</u></u>	<u><u>79,089</u></u>	<u><u>79,089</u></u>	<u><u>75,044</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	(39)
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>39</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**VICTIM NOTIFICATION GRANT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
361-43000	STATE GRANT REVENUE	30,000	30,000	30,000	29,403
	Total Intergovernmental	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>29,403</u>
	Total Revenues	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>29,403</u></u>
361544-54000	PROFESSIONAL SERVICES	30,000	30,000	30,000	29,403
	Total Other Charges & Services	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>	<u>29,403</u>
	Total Expenditures	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>30,000</u></u>	<u><u>29,403</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	0	0
	Beginning Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
366-42325	INTERLOCAL EMERGENCY MGMT	40,000	40,000	40,000	40,000
366-43000	STATE GRANT REVENUE	0	68,600	49,000	52,406
	Total Intergovernmental	40,000	108,600	89,000	92,406
	Total Revenues	40,000	108,600	89,000	92,406

**GRAYSON COUNTY, TEXAS**  
**INTERLOCAL EMERGENCY MANAGEMENT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
366615-53100	OFFICE SUPPLIES	500	500	500	0
366615-53300	OPERATING EXPENSES	50,000	20,000	50,000	0
366615-53400	UNIFORMS	1,000	1,000	1,000	0
366615-53585	VEHICLE MAINTENANCE	1,500	1,500	1,500	0
366615-53750	SMALL EQUIPMENT	20,000	5,000	5,000	0
	Total Supplies & Materials	<u>73,000</u>	<u>28,000</u>	<u>58,000</u>	<u>0</u>
366615-54000	PROFESSIONAL SERVICES	2,500	20,000	49,000	100,675
366615-54030	TRAINING & EDUCATION	5,000	5,000	5,000	0
366615-54080	LOCAL TRAVEL	1,000	1,000	1,000	0
366615-54520	TELEPHONE	3,600	3,600	3,600	0
	Total Other Charges & Services	<u>12,100</u>	<u>29,600</u>	<u>58,600</u>	<u>100,675</u>
366615-55250	VEHICLES	65,000	0	0	0
	Total Capital Outlay	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
366800-57000	TRANSFERS TO OTHER FUNDS	0	0	0	0
	Total Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u><u>150,100</u></u>	<u><u>57,600</u></u>	<u><u>116,600</u></u>	<u><u>100,675</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(110,100)	51,000	(27,600)	(8,269)
	Beginning Fund Balance	<u>225,955</u>	<u>174,955</u>	<u>174,955</u>	<u>183,224</u>
	Ending Fund Balance	<u><u>115,855</u></u>	<u><u>225,955</u></u>	<u><u>147,355</u></u>	<u><u>174,955</u></u>

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

**GRAYSON COUNTY, TEXAS  
AMERICAN RESCUE PLAN FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
374-43200	FEDERAL GRANT REVENUE	14,010,084	3,292,934	9,903,953	1,139,924
	Total Intergovernmental	<u>14,010,084</u>	<u>3,292,934</u>	<u>9,903,953</u>	<u>1,139,924</u>
374-49000	INVESTMENT EARNINGS	100,000	400,000	100,000	538,453
	Total Investment Earnings	<u>100,000</u>	<u>400,000</u>	<u>100,000</u>	<u>538,453</u>
	Total Revenues	<u><u>14,110,084</u></u>	<u><u>3,692,934</u></u>	<u><u>10,003,953</u></u>	<u><u>1,678,377</u></u>



**GRAYSON COUNTY, TEXAS  
AMERICAN RESCUE PLAN FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
374615-51030	PERSONNEL SALARIES	0	0	0	0
374615-51080	PART-TIME	0	0	0	0
374615-52010	SOCIAL SECURITY TAXES	0	0	0	0
374615-52020	GROUP HEALTH INSURANCE	0	0	0	0
374615-52030	RETIREMENT	0	0	0	0
374615-52031	457 DEFERRED COMP EXPENSE	0	0	0	0
374615-52040	UNEMPLOYMENT COMPENSATION	0	0	0	0
374615-52050	WORKERS COMPENSATION	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
374615-53300	OPERATING EXPENDITURES	0	0	0	0
374615-53750	SMALL EQUIPMENT	0	0	0	0
	Total Supplies & Materials	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
374615-54000	PROFESSIONAL SERVICES	0	0	0	0
374615-54620	SERVICE CONTRACTS	0	0	0	0
	Total Other Charges & Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
374615-55100	IMPROVEMENTS	14,110,084	1,000,000	10,376,872	1,139,924
374615-55200	EQUIPMENT	0	1,539,934	0	0
380550-55250	VEHICLES	0	0	0	0
	Total Capital Outlay	<u>14,110,084</u>	<u>2,539,934</u>	<u>10,376,872</u>	<u>1,139,924</u>
374800-57000	TRANSFER TO OTHER FUNDS	0	753,000	0	0
	Total Transfers	<u>0</u>	<u>753,000</u>	<u>0</u>	<u>0</u>
	Total Expenditures	<u>14,110,084</u>	<u>3,292,934</u>	<u>10,376,872</u>	<u>1,139,924</u>
	Excess (Deficiency) of Revenues over Expenditures	0	400,000	(372,919)	538,453
	Beginning Fund Balance	<u>1,083,879</u>	<u>683,879</u>	<u>683,879</u>	<u>145,426</u>
	Ending Fund Balance	<u>1,083,879</u>	<u>1,083,879</u>	<u>310,960</u>	<u>683,879</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
380-43400	FORFEITED FUNDS	2,000	53,000	2,000	2,475
	Total Intergovernmental	2,000	53,000	2,000	2,475
380-49000	INVESTMENT EARNINGS	100	1,900	100	2,083
	Total Investment Earnings	100	1,900	100	2,083
380-49500	SALE OF FIXED ASSETS	0	0	0	0
	Total Miscellaneous Revenue	0	0	0	0
	Total Revenues	2,100	54,900	2,100	4,558
380550-53300	OPERATING EXPENDITURES	20,000	20,000	20,000	9,074
	Total Supplies & Materials	20,000	20,000	20,000	9,074
380550-55200	EQUIPMENT	0	10,000	0	0
380550-55400	GUNS	0	6,200	6,200	0
	Total Capital Outlay	0	16,200	6,200	0
380550-56790	AID TO OTHER AGENCIES	10,000	10,000	10,000	5,000
	Total Intergovernmental	10,000	10,000	10,000	5,000
	Total Expenditures	30,000	46,200	36,200	14,074
	Excess (Deficiency) of Revenues over Expenditures	(27,900)	8,700	(34,100)	(9,516)
	Beginning Fund Balance	63,946	55,246	55,246	64,762
	Ending Fund Balance	36,046	63,946	21,146	55,246

**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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
385-49000	INVESTMENT EARNINGS	5,000	20,000	3,000	20,553
	Total Investment Earnings	5,000	20,000	3,000	20,553
385-49780	JAIL COMMISSARY	300,000	350,000	300,000	331,300
	Total Miscellaneous Revenue	300,000	350,000	300,000	331,300
	Total Revenues	305,000	370,000	303,000	351,853
385550-51030	PERSONNEL SALARIES	108,000	101,833	30,000	13,476
385550-52010	SOCIAL SECURITY TAXES	0	0	0	972
385550-52020	GROUP HEALTH INSURANCE	0	0	0	1,705
385550-52030	RETIREMENT	0	0	0	1,248
385550-52031	457 DEFERRED COMP EXPENSE	0	0	0	90
385550-52040	UNEMPLOYMENT INSURANCE	0	0	0	23
385550-52050	WORKERS COMPENSATION	0	0	0	196
	Total Personnel	108,000	101,833	30,000	17,710
385550-53300	OPERATING EXPENDITURES	255,000	287,394	250,000	118,896
	Total Supplies & Materials	255,000	287,394	250,000	118,896
385550-54490	MISCELLANEOUS EXPENSE	0	0	1,000	0
	Total Other Charges & Services	0	0	1,000	0
385550-55200	EQUIPMENT	150,000	0	50,000	127,179
385550-55250	VEHICLES	100,000	0	0	34,355
	Total Capital Outlay	250,000	0	50,000	161,534
	Total Expenditures	613,000	389,227	331,000	298,140
	Excess (Deficiency) of Revenues over Expenditures	(308,000)	(19,227)	(28,000)	53,713
	Beginning Fund Balance	566,973	586,200	586,200	532,487
	Ending Fund Balance	258,973	566,973	558,200	586,200

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

**GRAYSON COUNTY, TEXAS**  
**SHERIFF FEDERAL FORFEITURE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
390-43400	FORFEITED FUNDS	5,000	5,000	5,000	33,932
	Total Intergovernmental	5,000	5,000	5,000	33,932
390-49000	INVESTMENT EARNINGS	500	2,500	0	0
	Total Investment Earnings	500	2,500	0	0
	Total Revenues	5,500	7,500	5,000	33,932
390550-53300	OPERATING EXPENDITURES	25,000	25,000	25,000	13,871
	Total Supplies & Materials	25,000	25,000	25,000	13,871
390550-55200	EQUIPMENT	0	40,000	40,000	24,275
	Total Capital Outlay	0	40,000	40,000	24,275
	Total Expenditures	25,000	65,000	65,000	38,146
	Excess (Deficiency) of Revenues over Expenditures	(19,500)	(57,500)	(60,000)	(4,214)
	Beginning Fund Balance	23,232	80,732	80,732	84,946
	Ending Fund Balance	3,732	23,232	20,732	80,732

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



**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
402-44120	MEDICAID - TITLE XIX	4,000	3,500	3,500	4,559
	Total Intergovernmental	4,000	3,500	3,500	4,559
402-44200	PATIENT FEES	15,000	15,000	15,000	15,422
402-44270	FAMILY PLAN MAC GRANT	9,000	11,000	11,000	11,458
	Total Fees	24,000	26,000	26,000	26,880
402-49970	TRANSFERS IN	20,200	34,400	34,400	10,974
	Total Other Financing Sources	20,200	34,400	34,400	10,974
	Total Revenues	48,200	63,900	63,900	42,413

**GRAYSON COUNTY, TEXAS  
FAMILY PLANNING  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
402601-51030	PERSONNEL SALARIES	3,514	8,259	8,259	3,078
402601-51080	PART-TIME	5,258	10,581	10,581	217
402601-52010	SOCIAL SECURITY TAXES	670	1,397	1,397	250
402601-52020	GROUP HEALTH INSURANCE	919	1,683	1,683	749
402601-52030	RETIREMENT	806	1,818	1,818	321
402601-52031	457 DEFERRED COMP EXPENSE	121	651	651	134
402601-52040	UNEMPLOYMENT COMPENSATION	13	30	30	6
402601-52050	WORKERS COMPENSATION	27	50	50	9
Total Personnel		11,328	24,469	24,469	4,764
402601-53100	OFFICE SUPPLIES	450	700	700	449
402601-53200	POSTAGE	150	200	200	142
402601-53300	OPERATING EXPENDITURES	2,500	2,500	2,500	1,759
402601-53350	JANITORIAL	2,300	1,900	1,900	1,897
402601-53390	MEDICATIONS	3,100	3,500	3,500	2,809
402601-53450	MEDICAL SUPPLIES	2,100	2,100	2,100	1,442
Total Supplies & Materials		10,600	10,900	10,900	8,498
402601-54000	PROFESSIONAL SERVICES	100	100	100	0
402601-54030	TRAINING & EDUCATION	100	100	100	0
402601-54080	LOCAL TRAVEL	25	25	25	0
402601-54220	DUES & PUBLICATIONS	100	100	100	0
402601-54300	LIABILITY INSURANCE	250	500	500	0
402601-54340	CONTRACT SERVICES	23,000	23,000	23,000	21,180
402601-54410	LAB & X-RAY SERVICES	2,500	2,500	2,500	2,511
402601-54520	TELEPHONE	280	250	250	252

**GRAYSON COUNTY, TEXAS**  
**FAMILY PLANNING**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
402601-54540	UTILITIES	2,500	1,600	1,600	1,919
402601-54600	EQUIPMENT RENTAL	50	30	0	14
	Total Other Charges & Services	<u>28,905</u>	<u>28,205</u>	<u>28,175</u>	<u>25,876</u>
402601-56250	LEASE PRINCIPAL EXPENSE	300	300	300	291
402601-56650	LEASE INTEREST EXPENSE	0	70	100	0
	Total Debt Service	<u>300</u>	<u>370</u>	<u>400</u>	<u>291</u>
	Total Expenditures	<u>51,133</u>	<u>63,944</u>	<u>63,944</u>	<u>39,429</u>
	Excess (Deficiency) of Revenues over Expenditures	(2,933)	(44)	(44)	2,984
	Beginning Fund Balance	<u>2,940</u>	<u>2,984</u>	<u>2,984</u>	<u>0</u>
	Ending Fund Balance	<u>7</u>	<u>2,940</u>	<u>2,940</u>	<u>2,984</u>

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
403-44030	RAINEY TRUST	105,000	102,000	102,000	101,059
	Total Intergovernmental	<u>105,000</u>	<u>102,000</u>	<u>102,000</u>	<u>101,059</u>
403-44200	PATIENT FEES	1,000	2,500	2,500	1,970
403-44203	PRE EMPLOYMENT MED FEES	800	800	800	780
	Total Fees	<u>1,800</u>	<u>3,300</u>	<u>3,300</u>	<u>2,750</u>
	Total Revenues	<u><u>106,800</u></u>	<u><u>105,300</u></u>	<u><u>105,300</u></u>	<u><u>103,809</u></u>

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
403601-51030	PERSONNEL SALARIES	39,638	26,297	26,297	30,979
403601-51080	PART-TIME	4,601	17,974	17,974	217
403601-52010	SOCIAL SECURITY TAXES	3,327	3,283	3,283	2,303
403601-52020	GROUP HEALTH INSURANCE	9,269	5,360	5,360	6,985
403601-52030	RETIREMENT	4,071	4,273	4,273	3,016
403601-52031	457 DEFERRED COMP EXPENSE	574	1,530	1,530	1,265
403601-52040	UNEMPLOYMENT COMPENSATION	64	71	71	54
403601-52050	WORKERS COMPENSATION	131	117	117	88
Total Personnel		61,675	58,905	58,905	44,907
403601-53100	OFFICE SUPPLIES	500	500	500	470
403601-53200	POSTAGE	150	150	150	9
403601-53300	OPERATING EXPENDITURES	2,500	2,000	2,000	1,931
403601-53350	JANITORIAL	1,300	1,300	1,300	958
403601-53390	MEDICATIONS	50	50	50	0
403601-53450	MEDICAL SUPPLIES	1,500	1,500	1,500	789
Total Supplies & Materials		8,000	7,500	7,500	4,157
403601-54000	PROFESSIONAL SERVICES	25,000	25,000	25,000	21,105
403601-54030	TRAINING & EDUCATION	100	150	150	0
403601-54080	LOCAL TRAVEL	50	100	100	0
403601-54180	ADVERTISING	150	300	300	0
403601-54220	DUES & PUBLICATIONS	100	100	100	0
403601-54300	LIABILITY INSURANCE	300	300	300	0
403601-54410	LAB & X-RAY SERVICES	1,000	1,000	1,000	1,227
403601-54520	TELEPHONE	600	550	550	572
403601-54540	UTILITIES	1,900	1,400	1,400	1,409

**GRAYSON COUNTY, TEXAS  
WELLNESS PROGRAM  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
403601-54600	EQUIPMENT RENTAL	30	10	0	0
	Total Other Charges & Services	<u>29,230</u>	<u>28,910</u>	<u>28,900</u>	<u>24,313</u>
403601-56250	LEASE PRINCIPAL EXPENSE	250	250	250	61
403601-56650	LEASE INTEREST EXPENSE	0	40	50	0
	Total Debt Service	<u>250</u>	<u>290</u>	<u>300</u>	<u>61</u>
	Total Expenditures	<u>99,155</u>	<u>95,605</u>	<u>95,605</u>	<u>73,438</u>
	Excess (Deficiency) of Revenues over Expenditures	7,645	9,695	9,695	30,371
	Beginning Fund Balance	<u>399,129</u>	<u>389,434</u>	<u>389,434</u>	<u>359,063</u>
	Ending Fund Balance	<u>406,774</u>	<u>399,129</u>	<u>399,129</u>	<u>389,434</u>

**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
405-44170	PREVENTIVE HEALTH BLOCK GRANT	100,516	100,516	100,516	99,108
	Total Intergovernmental	<u>100,516</u>	<u>100,516</u>	<u>100,516</u>	<u>99,108</u>
405-49970	TRANSFERS IN	3,000	0	0	0
	Total Other Financing Sources	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>103,516</u></u>	<u><u>100,516</u></u>	<u><u>100,516</u></u>	<u><u>99,108</u></u>

**GRAYSON COUNTY, TEXAS  
PREVENTIVE HEALTH BLOCK GRANT  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
405601-51030	PERSONNEL SALARIES	86,376	73,581	73,581	71,440
405601-51080	PART-TIME	0	44	44	0
405601-52010	SOCIAL SECURITY TAXES	6,351	5,459	5,459	5,115
405601-52020	GROUP HEALTH INSURANCE	16,325	14,997	14,997	12,901
405601-52030	RETIREMENT	8,173	7,107	7,107	6,974
405601-52031	457 DEFERRED COMP EXPENSE	3,585	2,544	2,544	3,336
405601-52040	UNEMPLOYMENT COMPENSATION	123	118	118	123
405601-52050	WORKERS COMPENSATION	257	194	194	188
Total Personnel		<u>121,190</u>	<u>104,044</u>	<u>104,044</u>	<u>100,077</u>
405601-53100	OFFICE SUPPLIES	83	150	150	0
405601-53300	OPERATING EXPENDITURES	500	500	500	200
405601-53350	JANITORIAL	325	325	325	0
405601-53450	MEDICAL SUPPLIES	500	500	500	510
Total Supplies & Materials		<u>1,408</u>	<u>1,475</u>	<u>1,475</u>	<u>710</u>
405601-54080	LOCAL TRAVEL	100	100	100	0
405601-54520	TELEPHONE	217	200	200	210
405601-54540	UTILITIES	300	300	300	308
405601-54600	EQUIPMENT RENTAL	50	0	5	1
Total Other Charges & Services		<u>667</u>	<u>600</u>	<u>605</u>	<u>519</u>
405601-56250	LEASE PRINCIPAL EXPENSE	50	50	45	10
405601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		<u>50</u>	<u>50</u>	<u>45</u>	<u>10</u>
Total Expenditures		<u>123,315</u>	<u>106,169</u>	<u>106,169</u>	<u>101,316</u>
					<u>3,000</u>
Excess (Deficiency) of Revenues over Expenditures		(19,799)	(5,653)	(5,653)	(2,208)
Beginning Fund Balance		<u>20,497</u>	<u>26,150</u>	<u>26,150</u>	<u>28,358</u>
Ending Fund Balance		<u>698</u>	<u>20,497</u>	<u>20,497</u>	<u>26,150</u>



**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
407-44050	CONTRACT - STATE HEALTH DEPT.	995,699	1,176,170	969,410	933,688
	Total Intergovernmental	995,699	1,176,170	969,410	933,688
407-49900	INSURANCE PROCEEDS	0	0	0	21,291
	Total Miscellaneous Revenue	0	0	0	21,291
	Total Revenues	995,699	1,176,170	969,410	954,979

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
407601-51030	PERSONNEL SALARIES	667,928	661,365	633,705	532,042
407601-51080	PART-TIME	58,031	23,585	50,585	1,169
407601-52010	SOCIAL SECURITY TAXES	51,689	41,936	48,936	37,918
407601-52020	GROUP HEALTH INSURANCE	184,349	177,701	177,701	141,252
407601-52030	RETIREMENT	67,887	65,679	65,679	51,425
407601-52031	457 DEFERRED COMP EXPENSE	21,255	19,663	19,663	18,683
407601-52040	UNEMPLOYMENT COMPENSATION	1,035	1,094	1,094	919
407601-52050	WORKERS COMPENSATION	2,157	1,870	1,870	1,473
Total Personnel		1,054,331	992,893	999,233	784,881
407601-53100	OFFICE SUPPLIES	7,000	8,500	8,500	1,246
407601-53200	POSTAGE	2,000	1,500	1,500	1,665
407601-53300	OPERATING EXPENSES	17,000	139,963	15,500	91,780
407601-53350	JANITORIAL SUPPLIES	10,000	12,000	12,000	8,363
407601-53450	MEDICAL SUPPLIES	4,500	5,000	5,000	0
407601-53560	GAS & OIL	3,500	3,500	3,500	0
407601-53585	VEHICLE MAINTENANCE	3,176	3,176	3,176	399
Total Supplies & Materials		47,176	173,639	49,176	103,453

**GRAYSON COUNTY, TEXAS  
WOMEN, INFANTS, & CHILDREN  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
407601-54000	PROFESSIONAL SERVICES	6,698	26,698	26,698	0
407601-54030	TRAINING & EDUCATION	20,000	9,382	9,382	16,745
407601-54080	LOCAL TRAVEL	1,000	3,000	3,000	157
407601-54180	ADVERTISING	2,000	2,500	2,500	49
407601-54200	PRINTING	1,500	2,000	2,000	0
407601-54220	DUES AND PUBLICATIONS	1,500	1,500	1,500	195
407601-54300	LIABILITY & CASUALTY INSURANCE	700	1,000	1,000	0
407601-54340	CONTRACT SERVICES	9,000	10,000	10,000	0
407601-54520	TELEPHONE	6,800	5,500	5,500	7,527
407601-54540	UTILITIES	12,000	10,000	10,000	10,911
407601-54550	REPAIRS & MAINTENANCE	0	0	0	162
407601-54600	EQUIPMENT RENTAL	1,200	700	700	1,253
Total Other Charges & Services		<u>62,398</u>	<u>72,280</u>	<u>72,280</u>	<u>36,999</u>
407601-56250	LEASE PRINCIPAL EXPENSE	2,500	2,100	2,100	1,758
407601-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>2,500</u>	<u>2,200</u>	<u>2,200</u>	<u>1,758</u>
Total Expenditures		<u>1,166,405</u>	<u>1,241,012</u>	<u>1,122,889</u>	<u>927,091</u>
Excess (Deficiency) of Revenues over Expenditures		(170,706)	(64,842)	(153,479)	27,888
Beginning Fund Balance		<u>171,752</u>	<u>236,594</u>	<u>236,594</u>	<u>208,706</u>
Ending Fund Balance		<u>1,046</u>	<u>171,752</u>	<u>83,115</u>	<u>236,594</u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
408-44220	FOOD HANDLERS FEES	0	25,000	25,000	26,760
408-44230	RESTAURANT PERMIT FEES	225,000	200,000	200,000	201,100
408-44240	FOOD MANAGERS FEES	37,000	75,000	75,000	74,875
408-44330	MISCELLANEOUS E.H. FEES	50,000	55,000	55,000	48,543
	Total Fees	<u>312,000</u>	<u>355,000</u>	<u>355,000</u>	<u>351,278</u>
408-49970	TRANSFERS IN	220,512	128,000	128,000	0
	Total Transfers In	<u>220,512</u>	<u>128,000</u>	<u>128,000</u>	<u>0</u>
	Total Revenues	<u><u>532,512</u></u>	<u><u>483,000</u></u>	<u><u>483,000</u></u>	<u><u>351,278</u></u>

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
408601-51030	PERSONNEL SALARIES	356,596	349,066	349,066	337,655
408601-51080	PART-TIME	0	0	22,620	0
408601-52010	SOCIAL SECURITY TAXES	25,567	27,386	27,386	24,306
408601-52020	GROUP HEALTH INSURANCE	84,111	85,394	85,394	80,836
408601-52030	RETIREMENT	33,624	36,703	36,703	32,725
408601-52031	457 DEFERRED COMP EXPENSE	13,490	11,707	11,707	13,546
408601-52040	UNEMPLOYMENT COMPENSATION	507	611	611	582
408601-52050	WORKERS COMPENSATION	665	744	744	699
Total Personnel		514,560	511,611	534,231	490,349
408601-53100	OFFICE SUPPLIES	2,000	2,000	2,000	1,742
408601-53200	POSTAGE	1,200	1,200	1,200	1,607
408601-53300	OPERATING EXPENDITURES	9,000	10,000	10,000	12,539
408601-53350	JANITORIAL	3,500	3,500	3,500	3,330
Total Supplies & Materials		15,700	16,700	16,700	19,218
408601-54000	PROFESSIONAL SERVICES	1,200	1,500	1,500	300
408601-54030	TRAINING & EDUCATION	5,000	5,000	5,000	2,856
408601-54080	LOCAL TRAVEL	1,500	2,000	2,000	1,090
408601-54200	PRINTING	400	200	200	0
408601-54220	DUES & PUBLICATIONS	800	800	800	397
408601-54520	TELEPHONE	3,700	3,700	3,700	3,846
408601-54540	UTILITIES	4,000	3,000	3,000	3,257
408601-54550	REPAIR & MAINTENANCE	2,200	1,500	1,500	947
408601-54600	EQUIPMENT RENTAL	500	500	500	12
408601-54900	CREDIT CARD PROCESSING FEES	1,000	1,600	1,600	1,391
Total Other Charges & Services		20,300	19,800	19,800	14,096

**GRAYSON COUNTY, TEXAS  
ENVIRONMENTAL HEALTH  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
408601-56250	LEASE PRINCIPAL EXPENSE	750	650	650	840
408601-56650	LEASE INTEREST EXPENSE	0	50	50	0
Total Debt Service		<u>750</u>	<u>700</u>	<u>700</u>	<u>840</u>
Total Expenditures		<u>551,310</u>	<u>548,811</u>	<u>571,431</u>	<u>524,503</u>
Excess (Deficiency) of Revenues over Expenditures		(18,798)	(65,811)	(88,431)	(173,225)
Beginning Fund Balance		<u>19,175</u>	<u>84,986</u>	<u>84,986</u>	<u>258,211</u>
Ending Fund Balance		<u>377</u>	<u>19,175</u>	<u>(3,445)</u>	<u>84,986</u>

**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
409-44280	IMMUNIZATION CLINIC FEES	13,000	13,000	13,000	15,503
409-44285	FLU FEES	2,500	2,500	2,500	1,430
409-44320	LAB FEES & PRESCRIPTIONS	2,500	2,500	2,500	2,413
Total Fees		<u>18,000</u>	<u>18,000</u>	<u>18,000</u>	<u>19,346</u>
409-49970	TRANSFERS IN	31,000	40,820	40,820	0
Total Other Financing Sources		<u>31,000</u>	<u>40,820</u>	<u>40,820</u>	<u>0</u>
Total Revenues		<u><u>49,000</u></u>	<u><u>58,820</u></u>	<u><u>58,820</u></u>	<u><u>19,346</u></u>

**GRAYSON COUNTY, TEXAS**  
**COMMUNICABLE DISEASE CONTROL**  
**2025 Proposed Budget**

DEPT 601: COMMUNICABLE DISEASE CONTROL

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
409601-51030	PERSONNEL SALARIES	22,028	17,468	17,468	16,415
409601-51080	PART-TIME	7,668	3,766	3,766	403
409601-52010	SOCIAL SECURITY TAXES	2,258	1,574	1,574	1,206
409601-52020	GROUP HEALTH INSURANCE	5,307	3,560	3,560	3,590
409601-52030	RETIREMENT	2,731	2,050	2,050	1,599
409601-52031	457 DEFERRED COMP EXPENSE	364	734	734	352
409601-52040	UNEMPLOYMENT COMPENSATION	43	34	34	29
409601-52050	WORKERS COMPENSATION	89	56	56	46
Total Personnel		40,488	29,242	29,242	23,640
409601-53100	OFFICE SUPPLIES	300	350	350	405
409601-53200	POSTAGE	250	250	250	122
409601-53300	OPERATING EXPENDITURES	400	500	500	276
409601-53350	JANITORIAL	1,600	1,400	1,400	1,394
409601-53390	MEDICATIONS	5,000	5,000	5,000	5,174
409601-53450	MEDICAL SUPPLIES	400	500	500	152
Total Supplies & Materials		7,950	8,000	8,000	7,523
409601-54030	TRAINING & EDUCATION	50	100	100	0
409601-54080	LOCAL TRAVEL	50	50	50	0
409601-54180	ADVERTISING	100	100	100	0
409601-54200	PRINTING	25	25	25	0
409601-54220	DUES & PUBLICATIONS	25	50	50	0
409601-54300	LIABILITY INSURANCE	25	50	50	0
409601-54340	CONTRACT SERVICES	150	150	150	75
409601-54410	LAB & X-RAY SERVICES	250	250	250	0
409601-54520	TELEPHONE	350	350	350	362
409601-54540	UTILITIES	1,750	1,600	1,600	1,819
409601-54600	EQUIPMENT RENTAL	50	25	0	2
Total Other Charges & Services		2,825	2,750	2,725	2,258
409601-56250	LEASE PRINCIPAL EXPENSE	0	250	250	162
409601-56650	LEASE INTEREST EXPENSE	250	25	50	0
Total Debt Service		250	275	300	162
Total Communicable Disease Expenditures		51,513	40,267	40,267	33,583



**GRAYSON COUNTY, TEXAS  
COMMUNICABLE DISEASE CONTROL  
2025 Proposed Budget**

DEPT 602: FLU

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
409602-51030	ASSISTANTS	2,395	5,022	5,022	1,890
409602-51080	PART-TIME	0	267	267	0
409602-52010	SOCIAL SECURITY TAXES	181	392	392	143
409602-52020	GROUP HEALTH INSURANCE	666	1,024	1,024	424
409602-52030	RETIREMENT	221	511	511	183
409602-52031	457 DEFERRED COMP EXPENSE	42	183	183	47
409602-52040	UNEMPLOYMENT COMPENSATION	3	8	8	3
409602-52050	WORKERS COMPENSATION	8	14	14	5
Total Personnel		3,516	7,421	7,421	2,695
409602-53100	OFFICE SUPPLIES	50	50	50	0
409602-53200	POSTAGE	20	20	20	0
409602-53300	OPERATING EXPENSES	180	75	75	0
409602-53390	MEDICATIONS	2,500	3,000	3,000	1,697
409602-53450	MEDICAL SUPPLIES	250	500	500	0
Total Supplies & Materials		3,000	3,645	3,645	1,697
409602-54080	LOCAL TRAVEL	50	100	100	0
409602-54180	ADVERTISING	25	25	25	0
409602-54540	UTILITIES	25	25	25	0
409602-54600	EQUIPMENT RENTAL	35	35	35	0
Total Other Charges & Services		135	185	185	0
Total FLU Expenditures		6,651	11,251	11,251	4,392
Total Expenditures		58,164	51,518	51,518	37,975
Excess (Deficiency) of Revenues over Expenditures		(9,164)	7,302	7,302	(18,629)
Beginning Fund Balance		9,430	2,128	2,128	20,757
Ending Fund Balance		266	9,430	9,430	2,128

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
410-44070	STATE CONTRACT	28,846	28,846	28,846	30,613
	Total Intergovernmental	28,846	28,846	28,846	30,613
410-44200	PATIENT FEES	250	250	250	229
	Total Fees	250	250	250	229
410-49970	TRANSFERS IN	2,000	0	0	8,981
	Total Other Financing Sources	2,000	0	0	8,981
	Total Revenues	31,096	29,096	29,096	39,823

**GRAYSON COUNTY, TEXAS**  
**STATE TUBERCULOSIS CONTROL GRANT**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
410601-51030	PERSONNEL SALARIES	23,292	12,875	12,875	25,685
410601-51080	PART-TIME	0	774	774	0
410601-52010	SOCIAL SECURITY TAXES	1,748	1,012	1,012	1,871
410601-52020	GROUP HEALTH INSURANCE	4,615	2,624	2,624	5,025
410601-52030	RETIREMENT	2,207	1,317	1,317	2,492
410601-52031	457 DEFERRED COMP EXPENSE	1,005	472	472	1,291
410601-52040	UNEMPLOYMENT COMPENSATION	33	22	22	44
410601-52050	WORKERS COMPENSATION	59	36	36	81
Total Personnel		<u>32,959</u>	<u>19,132</u>	<u>19,132</u>	<u>36,489</u>
410601-53100	OFFICE SUPPLIES	451	50	50	22
410601-53300	OPERATING EXPENDITURES	25	400	400	314
Total Supplies & Materials		<u>476</u>	<u>450</u>	<u>450</u>	<u>415</u>
410601-54340	CONTRACT SERVICES	2,800	2,000	2,000	1,825
410601-54410	LAB & X-RAY SERVICES	660	440	440	165
410601-54430	CLINIC FEES	0	150	150	0
410601-54600	EQUIPMENT RENTAL	10	15	15	5
Total Other Charges & Services		<u>4,578</u>	<u>2,605</u>	<u>2,605</u>	<u>1,995</u>
410601-56250	LEASE PRINCIPAL EXPENSE	10	0	0	0
410601-56650	LEASE INTEREST EXPENSE	0	0	0	0
Total Debt Service		<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures		<u>38,023</u>	<u>22,187</u>	<u>22,187</u>	<u>38,899</u>
Excess (Deficiency) of Revenues over Expenditures		(6,927)	6,909	6,909	924
Beginning Fund Balance		7,833	924	924	0
Ending Fund Balance		<u>906</u>	<u>7,833</u>	<u>7,833</u>	<u>924</u>

**GRAYSON COUNTY, TEXAS  
FEDERAL TUBERCULOSIS CONTROL GRANT  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
411-43200	FEDERAL GRANT REVENUE	12,808	12,808	12,808	10,848
	Total Intergovernmental	12,808	12,808	12,808	10,848
411-49970	TRANSFERS IN	7,000	7,080	7,080	3,569
	Total Other Financing Sources	7,000	7,080	7,080	3,569
	Total Revenues	19,808	19,888	19,888	14,417

**GRAYSON COUNTY, TEXAS**  
**FEDERAL TUBERCULOSIS CONTROL GRANT**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
411601-51030	PERSONNEL SALARIES	11,099	12,914	12,914	8,561
411601-52010	SOCIAL SECURITY TAXES	832	958	958	644
411601-52020	GROUP HEALTH INSURANCE	2,039	2,632	2,632	1,420
411601-52030	RETIREMENT	1,077	1,246	1,246	855
411601-52031	457 DEFERRED COMP EXPENSE	749	446	446	578
411601-52040	UNEMPLOYMENT COMPENSATION	16	21	21	15
411601-52050	WORKERS COMPENSATION	33	34	34	23
Total Personnel		<u>15,845</u>	<u>18,251</u>	<u>18,251</u>	<u>12,096</u>
411601-53300	OPERATING EXPENDITURES	1,592	119	119	121
Total Supplies & Materials		<u>1,592</u>	<u>119</u>	<u>119</u>	<u>121</u>
411601-54340	CONTRACT SERVICES	2,400	1,200	1,200	2,200
Total Other Charges & Services		<u>2,400</u>	<u>1,200</u>	<u>1,200</u>	<u>2,200</u>
Total Expenditures		<u>19,837</u>	<u>19,570</u>	<u>19,570</u>	<u>14,417</u>
Excess (Deficiency) of Revenues over Expenditures		(29)	318	318	0
Beginning Fund Balance		<u>318</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance		<u>289</u>	<u>318</u>	<u>318</u>	<u>0</u>

**GRAYSON COUNTY, TEXAS**  
**PUBLIC HEALTH EMERGENCY PREPAREDNESS**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
412-44080	STATE CONTRACT	115,872	115,872	115,872	103,078
	Total Intergovernmental	<u>115,872</u>	<u>115,872</u>	<u>115,872</u>	<u>103,078</u>
412-49970	TRANSFERS IN	6,600	11,450	11,450	0
	Total Other Financing Sources	<u>6,600</u>	<u>11,450</u>	<u>11,450</u>	<u>0</u>
	Total Revenues	<u><u>122,472</u></u>	<u><u>127,322</u></u>	<u><u>127,322</u></u>	<u><u>103,078</u></u>

**GRAYSON COUNTY, TEXAS  
PUBLIC HEALTH EMERGENCY PREPAREDNESS  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
412601-51030	PERSONNEL SALARIES	69,495	77,336	77,336	65,412
412601-51080	PART-TIME	0	1,548	1,548	0
412601-52010	SOCIAL SECURITY TAXES	5,198	5,849	5,849	4,778
412601-52020	GROUP HEALTH INSURANCE	13,582	15,762	15,762	12,572
412601-52030	RETIREMENT	6,432	7,614	7,614	6,199
412601-52031	457 DEFERRED COMP EXPENSE	1,300	2,726	2,726	1,336
412601-52040	UNEMPLOYMENT COMPENSATION	98	126	126	112
412601-52050	WORKERS COMPENSATION	124	208	208	218
Total Personnel		<u>96,229</u>	<u>111,169</u>	<u>111,169</u>	<u>90,627</u>
412601-53100	OFFICE SUPPLIES	2,427	3,457	3,457	3,550
412601-53300	OPERATING EXPENDITURES	250	1,000	1,000	1,322
412601-53350	JANITORIAL	1,656	1,656	1,656	1,296
412601-53750	SMALL EQUIPMENT	0	2,164	2,164	0
412601-53900	INDIRECT EXPENSES	0	0	0	0
Total Supplies & Materials		<u>4,333</u>	<u>8,277</u>	<u>8,277</u>	<u>6,168</u>
412601-54030	TRAINING & EDUCATION	3,208	3,303	3,303	2,017
412601-54080	LOCAL TRAVEL	1,935	345	345	153
412601-54340	CONTRACT SERVICES	6,000	6,000	6,000	6,000
412601-54520	TELEPHONE	1,596	1,596	1,596	1,590
412601-54540	UTILITIES	1,560	1,560	1,560	1,589
412601-54600	EQUIPMENT RENTAL	300	200	200	0
Total Other Charges & Services		<u>14,599</u>	<u>13,004</u>	<u>13,004</u>	<u>11,349</u>
412601-56250	LEASE PRINCIPAL EXPENSE	800	800	800	82
412601-56650	LEASE INTEREST EXPENSE	0	100	100	0
Total Debt Service		<u>800</u>	<u>900</u>	<u>900</u>	<u>82</u>
Total Expenditures		<u>115,961</u>	<u>133,350</u>	<u>133,350</u>	<u>108,226</u>
Excess (Deficiency) of Revenues over Expenditures		6,511	(6,028)	(6,028)	(5,148)
Beginning Fund Balance		<u>(5,891)</u>	137	137	5,285
Ending Fund Balance		<u>620</u>	<u>(5,891)</u>	<u>(5,891)</u>	<u>137</u>

**GRAYSON COUNTY, TEXAS  
IMMUNIZATION FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
415-44010	IMMUNIZATION GRANT	9,500	10,000	10,000	11,457
415-44150	MEDICAID	1,600	2,300	2,300	2,836
	Total Intergovernmental	<u>11,100</u>	<u>12,300</u>	<u>12,300</u>	<u>14,293</u>
415-47000	PATIENT FEES	11,500	10,000	10,000	12,440
	Total Fees	<u>11,500</u>	<u>10,000</u>	<u>10,000</u>	<u>12,440</u>
415-49970	TRANSFERS IN	34,000	49,520	49,520	13,753
	Total Other Financing Sources	<u>34,000</u>	<u>49,520</u>	<u>49,520</u>	<u>13,753</u>
	Total Revenues	<u><u>56,600</u></u>	<u><u>71,820</u></u>	<u><u>71,820</u></u>	<u><u>40,486</u></u>



**GRAYSON COUNTY, TEXAS**  
**IMMUNIZATION FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
415601-51030	PERSONNEL SALARIES	33,145	26,055	26,055	21,678
415601-51080	PART-TIME	1,095	18,950	18,950	31
415601-52010	SOCIAL SECURITY TAXES	2,603	3,337	3,337	1,584
415601-52020	GROUP HEALTH INSURANCE	7,573	5,310	5,310	4,262
415601-52030	RETIREMENT	3,122	4,344	4,344	2,033
415601-52031	457 DEFERRED COMP EXPENSE	117	1,555	1,555	143
415601-52040	UNEMPLOYMENT COMPENSATION	48	72	72	37
415601-52050	WORKERS COMPENSATION	101	119	119	60
Total Personnel		47,804	59,742	59,742	29,828
415601-53100	OFFICE SUPPLIES	600	600	600	523
415601-53200	POSTAGE	75	100	100	0
415601-53300	OPERATING EXPENDITURES	3,500	4,000	4,000	2,920
415601-53350	JANITORIAL	1,000	1,000	1,000	816
415601-53390	MEDICATIONS	200	200	200	0
415601-53450	MEDICAL SUPPLIES	1,300	1,300	1,300	518
415601-53750	SMALL EQUIPMENT	2,000	2,000	2,000	0
Total Supplies & Materials		8,675	9,200	9,200	4,777
415601-54000	PROFESSIONAL SERVICES				
415601-54030	TRAINING & EDUCATION	200	200	200	0
415601-54080	LOCAL TRAVEL	300	400	400	0
415601-54200	PRINTING	25	25	25	0
415601-54300	LIABILITY INSURANCE	100	100	100	0
415601-54520	TELEPHONE	600	600	600	672
415601-54540	UTILITIES	1,200	850	850	923
415601-54600	EQUIPMENT RENTAL	300	500	500	41
Total Other Charges & Services		2,725	2,675	2,675	1,636
415601-56250	LEASE PRINCIPAL EXPENSE	600	200	200	713
Total Debt Service		600	200	200	713
Total Expenditures		59,804	71,817	71,817	36,954
Excess (Deficiency) of Revenues over Expenditures		(3,204)	3	3	3,532
Beginning Fund Balance		3,535	3,532	3,532	0
Ending Fund Balance		331	3,535	3,535	3,532

**GRAYSON COUNTY, TEXAS**  
**COVID-19 CONFINEMENT GRANT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
418-44070	STATE GRANT REVENUE	0	588,679	369,217	89,264
	Total Intergovernmental	0	588,679	369,217	89,264
	Total Revenues	0	588,679	369,217	89,264
418580-51030	PERSONNEL SALARIES	0	191,182	91,182	22,407
418580-51080	PART-TIME	0	52,905	4,720	7,115
418580-52010	SOCIAL SECURITY TAXES	0	17,498	9,295	2,138
418580-52020	GROUP HEALTH INSURANCE	0	58,209	25,595	4,879
418580-52030	RETIREMENT	0	22,915	12,191	2,773
418580-52031	457 DEFERRED COMP EXPENSE	0	10,356	3,223	467
418580-52040	UNEMPLOYMENT COMPENSATION	0	997	202	50
418580-52050	WORKERS COMPENSATION	0	2,816	1,254	387
	Total Personnel	0	356,878	147,662	40,216
418580-53300	OPERATING EXPENDITURES	0	134,694	31,789	35,520
	Total Supplies & Materials	0	134,694	31,789	35,520
418580-54340	CONTRACT SERVICES	0	13,800	6,100	3,300
418580-54520	TELEPHONE	0	2,164	2,000	0
	Total Other Charges & Services	0	15,964	8,100	3,300
418580-55100	IMPROVEMENTS	0	0	181,666	0
418580-55200	EQUIPMENT	0	29,659	0	0
	Total Capital	0	29,659	181,666	0
418800-57000	Transfers to Other Funds	61,712	0	0	0
	Total Transfers	61,712	0	0	0
	Total Expenditures	61,712	537,195	369,217	79,036
	Excess (Deficiency) of Revenues over Expenditures	(61,712)	51,484	0	10,228
	Beginning Fund Balance	61,712	10,228	10,228	0
	Ending Fund Balance	0	61,712	10,228	10,228

**GRAYSON COUNTY, TEXAS  
COVID-19 VACCINATION FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
419-43000	STATE GRANT REVENUE	550,000	277,071	277,071	149,899
	Total Intergovernmental	<u>550,000</u>	<u>277,071</u>	<u>277,071</u>	<u>149,899</u>
	Total Revenues	<u><u>550,000</u></u>	<u><u>277,071</u></u>	<u><u>277,071</u></u>	<u><u>149,899</u></u>
419601-51030	PERSONNEL SALARIES	51,092	97,761	97,761	90,753
419601-51080	PART-TIME	90,915	34,486	34,486	4,603
419601-52010	SOCIAL SECURITY TAXES	10,747	9,806	9,806	6,977
419601-52020	GROUP HEALTH INSURANCE	10,649	19,925	19,925	19,190
419601-52030	RETIREMENT	13,011	12,765	12,765	9,130
419601-52031	457 DEFERRED COMP EXPENSE	1,211	4,570	4,570	2,571
419601-52040	UNEMPLOYMENT COMPENSATION	201	211	211	164
419601-52050	WORKERS COMPENSATION	395	348	348	276
	Total Personnel	<u>178,221</u>	<u>179,872</u>	<u>179,872</u>	<u>133,664</u>
419601-53300	OPERATING EXPENDITURES	6,000	11,000	11,000	2,402
419601-53750	SMALL EQUIPMENT	0	1,000	1,000	0
	Total Supplies & Materials	<u>6,000</u>	<u>12,000</u>	<u>12,000</u>	<u>2,402</u>
419601-54030	TRAINING & EDUCATION	5,700	0	0	0
419601-54080	LOCAL TRAVEL	1,650	8,000	8,000	68
419601-54340	CONTRACT SERVICES	7,000	45,250	45,250	3,000
	Total Other Charges & Services	<u>14,350</u>	<u>53,250</u>	<u>53,250</u>	<u>3,068</u>
419601-55200	EQUIPMENT	0	1,000	1,000	0
	Total Capital	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>
	Total Expenditures	<u><u>198,571</u></u>	<u><u>246,122</u></u>	<u><u>246,122</u></u>	<u><u>139,134</u></u>
	Excess (Deficiency) of Revenues over Expenditures	351,429	30,949	30,949	10,765
	Beginning Fund Balance	<u>60,922</u>	<u>29,973</u>	<u>29,973</u>	<u>19,208</u>
	Ending Fund Balance	<u><u>412,351</u></u>	<u><u>60,922</u></u>	<u><u>60,922</u></u>	<u><u>29,973</u></u>

**GRAYSON COUNTY, TEXAS**  
**HEALTH DEPARTMENT CONTINGENCY**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
420-49000	INVESTMENT EARNINGS	2,000	16,500	2,000	25,871
	Total Investment Earnings	2,000	16,500	2,000	25,871
	Total Revenues	2,000	16,500	2,000	25,871
420601-53300	OPERATING EXPENDITURES	15,000	15,000	45,000	0
	Total Supplies & Materials	15,000	15,000	45,000	0
420800-57000	Transfers to Other Funds	65,000	0	0	0
	Total Transfers	65,000	0	0	0
	Total Expenditures	80,000	15,000	45,000	0
	Excess (Deficiency) of Revenues over Expenditures	(78,000)	1,500	(43,000)	25,871
	Beginning Fund Balance	98,195	96,695	96,695	70,824
	Ending Fund Balance	20,195	98,195	53,695	96,695

**GRAYSON COUNTY, TEXAS**  
**HEALTH - LOCAL PROVIDER PARTICIPATION FUND (LPPF)**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
450-44190	LPPF CONTRIBUTIONS	13,000,000	12,308,054	0	4,023,311
	Total Miscellaneous	<u>13,000,000</u>	<u>12,308,054</u>	<u>0</u>	<u>4,023,311</u>
	Total Revenues	<u><u>13,000,000</u></u>	<u><u>12,308,054</u></u>	<u><u>0</u></u>	<u><u>4,023,311</u></u>
450601-54452	INTERGOVERNMENTAL PAYMENTS	13,000,000	12,308,054	3,650,425	13,002,797
	Total Other Charges & Services	<u>13,000,000</u>	<u>12,308,054</u>	<u>3,650,425</u>	<u>13,002,797</u>
	Total Expenditures	<u><u>13,000,000</u></u>	<u><u>12,308,054</u></u>	<u><u>3,650,425</u></u>	<u><u>13,002,797</u></u>
	Excess (Deficiency) of Revenues over Expenditures	0	0	(3,650,425)	(8,979,486)
	Beginning Fund Balance	<u>3,564,079</u>	<u>3,564,079</u>	<u>3,564,079</u>	<u>12,543,565</u>
	Ending Fund Balance	<u><u>3,564,079</u></u>	<u><u>3,564,079</u></u>	<u><u>(86,346)</u></u>	<u><u>3,564,079</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
500-43000	STATE GRANT REVENUE	116,000	116,000	116,000	0
500-43340	CONTRACT RESIDENTIAL	4,500,000	4,100,000	4,100,000	4,149,797
500-43350	STATE REIMBURSEMENT FOR FOOD	168,000	386,000	160,000	249,223
	Total Intergovernmental	<u>4,875,000</u>	<u>4,602,000</u>	<u>4,376,000</u>	<u>4,399,020</u>
500-41800	LEASES REVENUE	85,367	76,000	76,000	78,307
500-49500	SALE OF FIXED ASSETS	0	0	0	375
	Total Miscellaneous	<u>85,367</u>	<u>76,000</u>	<u>76,000</u>	<u>78,682</u>
500-49000	INVESTMENT EARNINGS	10,000	0	0	11,925
500-49200	INTEREST INCOME - LEASES	22,543	21,020	21,020	20,726
	Total Investment Earnings	<u>32,543</u>	<u>21,020</u>	<u>21,020</u>	<u>32,651</u>
	Total Revenues	<u><u>4,992,910</u></u>	<u><u>4,699,020</u></u>	<u><u>4,473,020</u></u>	<u><u>4,510,353</u></u>

**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
500545-51010	ELECTED OFFICIAL SALARIES	0	0	0	35,004
500545-51030	PERSONNEL SALARIES	2,265,646	2,153,089	2,153,089	1,814,171
500545-51050	COMPENSATORY TIME	30,000	15,000	15,000	0
500545-51080	PART TIME SALARIES	35,000	0	0	21,232
500545-52010	SOCIAL SECURITY TAXES	199,459	194,788	194,788	176,686
500545-52020	GROUP HEALTH INSURANCE	653,112	609,502	609,502	504,916
500545-52030	RETIREMENT	249,527	250,788	250,788	227,976
500545-52031	457 DEFERRED COMPENSATION	31,364	45,658	45,658	47,621
500545-52040	UNEMPLOYMENT INSURANCE	3,869	4,077	4,077	4,073
500545-52050	WORKERS COMPENSATION	30,116	28,637	28,637	26,576
Total Personnel		3,498,093	3,301,539	3,301,539	2,858,255
500545-53100	OFFICE SUPPLIES	7,500	7,640	7,500	6,202
500545-53200	POSTAGE	500	500	500	205
500545-53300	OPERATING EXPENSES	36,250	26,250	26,250	26,222
500545-53350	JANITORIAL SUPPLIES	15,750	15,750	15,750	18,231
500545-53400	UNIFORMS	7,500	5,250	5,250	3,182
500545-53560	GAS, OIL, ETC.	14,000	14,000	14,000	13,238
500545-53585	VEHICLE MAINTENANCE	5,000	8,000	5,000	2,385
500545-53670	BEDDING & LINENS	2,000	2,000	2,000	1,200
500545-53680	GROCERIES	90,000	93,000	45,000	74,743
500545-53685	GROCERIES - NATL SCHOOL LUNCH	180,000	220,000	180,000	224,246
500545-53750	SMALL EQUIPMENT	1,100	40,000	0	7,302
Total Supplies & Materials		359,600	432,390	301,250	377,156



**GRAYSON COUNTY, TEXAS**  
**JUVENILE POST ADJUDICATION SERVICES**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
500545-54000	PROFESSIONAL SERVICES	78,750	78,750	78,750	76,582
500545-54030	TRAINING & EDUCATION	15,000	15,000	15,000	13,649
500545-54200	PRINTING	1,000	1,000	1,000	0
500545-54300	LIABILITY INSURANCE	156,500	49,140	49,140	29,782
500545-54420	MEDICAL	5,000	5,577	5,000	4,502
500545-54520	TELEPHONE	4,000	4,000	4,000	2,645
500545-54540	UTILITIES	100,000	100,000	100,000	89,448
500545-54550	REPAIRS & MAINTENANCE	30,000	30,300	30,000	24,918
500545-54600	EQUIPMENT RENTAL	2,000	2,000	2,000	176
500545-54610	PROPERTY RENTAL	26,925	25,652	25,652	25,948
500545-54620	SERVICE CONTRACTS	7,500	7,500	7,500	6,230
Total Other Charges & Services		426,675	318,919	318,042	273,880
500545-55100	IMPROVEMENTS	15,000	45,000	45,000	13,949
500545-55200	EQUIPMENT	32,000	67,000	32,000	47,053
500545-55250	VEHICLES	75,000	1,430	0	61,509
Total Capital Outlay		122,000	113,430	77,000	122,511
500750-56600	DEBT SERVICE INTEREST	46,882	49,886	49,886	52,775
Total Debt Service		46,882	49,886	49,886	52,775
500800-57000	TRANSFERS TO OTHER FUNDS	78,118	135,114	75,114	72,225
Total Transfers Out		78,118	135,114	75,114	72,225
Total Expenditures		4,531,368	4,351,278	4,122,831	3,756,802
Excess (Deficiency) of Revenues over Expenditures		461,542	347,742	350,189	753,551
Beginning Fund Balance		1,627,849	1,280,107	1,280,107	526,556
Ending Fund Balance		2,089,391	1,627,849	1,630,296	1,280,107

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

**GRAYSON COUNTY, TEXAS  
JUVENILE DRUG COURT DONATIONS  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
515-49000	INVESTMENT EARNINGS	0	0	0	244
	Total Investment Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>244</u>
515-49970	TRANSFER IN/CASH MATCH	1,000	2,500	2,500	10,732
	Total Other Financing Sources	<u>1,000</u>	<u>2,500</u>	<u>2,500</u>	<u>10,732</u>
	Total Revenues	<u><u>1,000</u></u>	<u><u>2,500</u></u>	<u><u>2,500</u></u>	<u><u>10,976</u></u>
515545-53300	OPERATING EXPENSES	5,000	5,000	5,000	2,874
	Total Supplies & Materials	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>2,874</u>
	Total Expenditures	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>2,874</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,000)	(2,500)	(2,500)	8,102
	Beginning Fund Balance	<u>12,733</u>	<u>15,233</u>	<u>15,233</u>	<u>7,131</u>
	Ending Fund Balance	<u><u>8,733</u></u>	<u><u>12,733</u></u>	<u><u>12,733</u></u>	<u><u>15,233</u></u>

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

**GRAYSON COUNTY, TEXAS  
JUVENILE DRUG COURT GRANT FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
516-43200	FEDERAL GRANT REVENUE	188,644	186,284	186,284	126,687
	Total Intergovernmental	188,644	186,284	186,284	126,687
516-49970	TRANSFERS IN/CASH MATCH	63,398	61,547	61,547	42,229
	Total Other Financing Sources	63,398	61,547	61,547	42,229
	Total Revenues	252,042	247,831	247,831	168,916

**GRAYSON COUNTY, TEXAS**  
**JUVENILE DRUG COURT GRANT FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
516545-51030	PERSONNEL SALARIES	122,023	115,481	115,481	108,480
516545-51080	PART-TIME	0	0	0	1,388
516545-52010	SOCIAL SECURITY TAXES	4,472	4,261	4,261	7,227
516545-52020	GROUP HEALTH INSURANCE	14,460	13,800	13,800	9,720
516545-52030	RETIREMENT	5,353	5,233	5,233	9,307
516545-52040	UNEMPLOYMENT INSURANCE	84	90	90	167
516545-52050	WORKERS COMPENSATION	797	760	760	741
Total Personnel		<u>147,189</u>	<u>139,625</u>	<u>139,625</u>	<u>139,753</u>
516545-53100	SUPPLIES	3,500	3,500	3,500	1,214
516545-53300	OPERATING EXPENSES	8,000	8,000	8,000	1,471
516545-53750	SMALL EQUIPMENT	0	0	0	0
Total Supplies & Materials		<u>11,500</u>	<u>11,500</u>	<u>11,500</u>	<u>2,685</u>
516545-54000	PROFESSIONAL SERVICES	63,353	66,706	66,706	1,965
516545-54030	TRAINING & EDUCATION	30,000	30,000	30,000	24,513
Total Other Charges		<u>93,353</u>	<u>96,706</u>	<u>96,706</u>	<u>26,478</u>
Total Expenditures		<u>252,042</u>	<u>247,831</u>	<u>247,831</u>	<u>168,916</u>
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Beginning Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Fund Balance		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**Juvenile Justice Alternative Education Program** - To account for revenues and expenditures relating to the Juvenile Justice Alternative Program School scheduled to open August 2023 in accordance with Texas statutes.

**GRAYSON COUNTY, TEXAS**  
**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
518-43000	STATE GRANT REVENUE	172,340	0	0	0
518-43100	STATE GRANT REVENUE	62,000	200,000	200,000	0
	Total Intergovernmental	<u>234,340</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
518-49660	PROGRAM PARTICIPANT PAYMENTS	30,000	75,000	75,000	144
	Total Miscellaneous Revenues	<u>30,000</u>	<u>75,000</u>	<u>75,000</u>	<u>144</u>
518-49970	TRANSFERS IN/CASH MATCH	236,277	184,537	124,537	111,839
	Total Other Financing Sources	<u>236,277</u>	<u>184,537</u>	<u>124,537</u>	<u>111,839</u>
	Total Revenues	<u><u>500,617</u></u>	<u><u>459,537</u></u>	<u><u>399,537</u></u>	<u><u>111,983</u></u>



**GRAYSON COUNTY, TEXAS**  
**JUVENILE JUSTICE ALTERNATIVE EDUCATION PROGRAM FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
518545-51030	PERSONNEL SALARIES	280,608	256,459	256,459	33,792
518545-52010	SOCIAL SECURITY TAXES	19,863	7,991	7,991	2,441
518545-52020	GROUP HEALTH INSURANCE	65,070	20,700	20,700	5,400
518545-52030	RETIREMENT	25,658	10,546	10,546	3,173
518545-52031	457 RETIREMENT	1,806	3,164	3,164	695
518545-52040	UNEMPLOYMENT INSURANCE	401	176	176	57
518545-52050	WORKERS COMPENSATION	2,038	328	328	100
Total Personnel		<u>395,444</u>	<u>299,364</u>	<u>299,364</u>	<u>45,659</u>
518545-53300	OPERATING EXPENSES	20,000	21,249	20,000	7,084
518545-53680	GROCERIES	6,000	0	0	0
518545-53750	SMALL EQUIPMENT	3,500	3,500	3,500	0
Total Supplies & Materials		<u>29,500</u>	<u>24,749</u>	<u>23,500</u>	<u>7,084</u>
518545-54030	TRAINING & EDUCATION	2,500	2,500	2,500	0
518545-54300	LIABILITY & CASUALTY INSURANCE	2,173	2,173	2,173	1,875
518545-54540	UTILITIES	12,500	0	0	3,772
518545-54610	PROPERTY RENTAL	43,500	42,000	42,000	17,500
Total Other Charges		<u>60,673</u>	<u>46,673</u>	<u>46,673</u>	<u>23,147</u>
518545-55100	IMPROVEMENTS	10,000	25,000	25,000	25,019
518545-55200	EQUIPMENT	5,000	30,838	5,000	11,074
Total Other Charges		<u>15,000</u>	<u>55,838</u>	<u>30,000</u>	<u>36,093</u>
Total Expenditures		<u>500,617</u>	<u>426,624</u>	<u>399,537</u>	<u>111,983</u>
Excess (Deficiency) of Revenues over Expenditures		0	32,913	0	0
Beginning Fund Balance		<u>32,913</u>	0	0	0
Ending Fund Balance		<u>32,913</u>	<u>32,913</u>	0	0

**Juvenile Case Manager Fee Fund** - to account for the accumulation of fees assessed and collected through the Justices of the Peace. Funds deposited into this fund are restricted to the operation of a program to discourage delinquency and provide juvenile justice. The program was discontinued in 2012; however, legislation required the assessment of this fee to be resumed by Justices of the Peace beginning January 1, 2020.

**GRAYSON COUNTY, TEXAS**  
**JUVENILE CASE MANAGER FEE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
525-46030	JP JUV CASE MANAGER FEE	10,000	10,000	10,000	10,792
	Total Fees of Office	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,792</u>
525-49000	INVESTMENT EARNINGS	100	100	100	1,780
	Total Investment Earnings	<u>100</u>	<u>100</u>	<u>100</u>	<u>1,780</u>
	Total Revenues	<u><u>10,100</u></u>	<u><u>10,100</u></u>	<u><u>10,100</u></u>	<u><u>12,572</u></u>
525545-53300	OPERATING EXPENSES	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>
	Total Expenditures	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>15,000</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(4,900)	(4,900)	(4,900)	12,572
	Beginning Fund Balance	<u>50,126</u>	<u>55,026</u>	<u>55,026</u>	<u>42,454</u>
	Ending Fund Balance	<u><u>45,226</u></u>	<u><u>50,126</u></u>	<u><u>50,126</u></u>	<u><u>55,026</u></u>

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

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - SHERIFF**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
560-42280	LAW ENFORCEMENT EDUCATION	9,250	9,250	9,250	7,734
	Total Fees of Office	9,250	9,250	9,250	7,734
	Total Revenues	9,250	9,250	9,250	7,734
560550-54030	TRAINING & EDUCATION	15,000	15,000	15,000	10,864
	Total Other Charges & Services	15,000	15,000	15,000	10,864
	Total Expenditures	15,000	15,000	15,000	10,864
	Excess (Deficiency) of Revenues over Expenditures	(5,750)	(5,750)	(5,750)	(3,130)
	Beginning Fund Balance	7,427	13,177	13,177	16,307
	Ending Fund Balance	1,677	7,427	7,427	13,177

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 1**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
561-42280	LAW ENFORCEMENT EDUCATION	560	1,540	560	565
	Total Fees of Office	560	1,540	560	565
	Total Revenues	560	1,540	560	565
561521-54030	TRAINING & EDUCATION	3,000	2,500	4,500	1,751
	Total Other Charges & Services	3,000	2,500	4,500	1,751
	Total Expenditures	3,000	2,500	4,500	1,751
	Excess (Deficiency) of Revenues over Expenditures	(2,440)	(960)	(3,940)	(1,186)
	Beginning Fund Balance	3,919	4,879	4,879	6,065
	Ending Fund Balance	1,479	3,919	939	4,879

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 2**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
562-42280	LAW ENFORCEMENT EDUCATION	560	560	560	565
	Total Fees of Office	560	560	560	565
	Total Revenues	560	560	560	565
562522-54030	TRAINING & EDUCATION	5,000	2,000	5,000	171
	Total Other Charges & Services	5,000	2,000	5,000	171
	Total Expenditures	5,000	2,000	5,000	171
	Excess (Deficiency) of Revenues over Expenditures	(4,440)	(1,440)	(4,440)	394
	Beginning Fund Balance	11,756	13,196	13,196	12,802
	Ending Fund Balance	7,316	11,756	8,756	13,196

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 3**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
563-42280	LAW ENFORCEMENT EDUCATION	0	0	0	0
	Total Fees of Office	0	0	0	0
	Total Revenues	0	0	0	0
563523-54030	TRAINING & EDUCATION	2,500	2,692	2,692	0
	Total Other Charges & Services	2,500	2,692	2,692	0
	Total Expenditures	2,500	2,692	2,692	0
	Excess (Deficiency) of Revenues over Expenditures	(2,500)	(2,692)	(2,692)	0
	Beginning Fund Balance	4,500	7,192	7,192	7,192
	Ending Fund Balance	2,000	4,500	4,500	7,192



**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - CONSTABLE, PRECINCT 4**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
564-42280	LAW ENFORCEMENT EDUCATION	560	1,430	560	565
	Total Fees of Office	560	1,430	560	565
	Total Revenues	560	1,430	560	565
564524-54030	TRAINING & EDUCATION	3,000	2,500	3,000	2,448
	Total Other Charges & Services	3,000	2,500	3,000	2,448
	Total Expenditures	3,000	2,500	3,000	2,448
	Excess (Deficiency) of Revenues over Expenditures	(2,440)	(1,070)	(2,440)	(1,883)
	Beginning Fund Balance	2,726	3,796	3,796	5,679
	Ending Fund Balance	286	2,726	1,356	3,796

**GRAYSON COUNTY, TEXAS**  
**LAW ENFORCEMENT EDUCATION FUND - FIRE MARSHAL**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
565-42280	LAW ENFORCEMENT EDUCATION	650	1,520	0	0
	Total Fees of Office	650	1,520	0	0
	Total Revenues	650	1,520	0	0
565540-54030	TRAINING & EDUC - DA	0	0	0	767
565557-54030	TRAINING & EDUC - FIRE MARSHAL	1,500	0	0	0
	Total Other Charges & Services	1,500	0	0	767
	Total Expenditures	1,500	0	0	767
	Excess (Deficiency) of Revenues over Expenditures	(850)	1,520	0	(767)
	Beginning Fund Balance	1,520	0	0	767
	Ending Fund Balance	670	1,520	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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
571-46090	JP TIME PAYMENT FEE	20	20	20	15
	Total Fees of Office	20	20	20	15
	Total Revenues	20	20	20	15
571511-53300	OPERATING EXPENDITURES	26	800	800	800
	Total Supplies & Materials	26	800	800	800
	Total Expenditures	26	800	800	800
	Excess (Deficiency) of Revenues over Expenditures	(6)	(780)	(780)	(785)
	Beginning Fund Balance	6	786	786	1,571
	Ending Fund Balance	0	6	6	786

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #2**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
572-46090	JP TIME PAYMENT FEE	0	5	50	9
	Total Fees of Office	0	5	50	9
	Total Revenues	0	5	50	9
572512-53300	OPERATING EXPENDITURES	430	5,000	5,000	5,000
	Total Supplies & Materials	430	5,000	5,000	5,000
	Total Expenditures	430	5,000	5,000	5,000
	Excess (Deficiency) of Revenues over Expenditures	(430)	(4,995)	(4,950)	(4,991)
	Beginning Fund Balance	430	5,425	5,425	10,416
	Ending Fund Balance	0	430	475	5,425

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #3**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
573-46090	JP TIME PAYMENT FEE	0	0	20	3
	Total Fees of Office	0	0	20	3
	Total Revenues	0	0	20	3
573513-53300	OPERATING EXPENDITURES	61	1,000	1,000	1,000
	Total Supplies & Materials	61	1,000	1,000	1,000
	Total Expenditures	61	1,000	1,000	1,000
	Excess (Deficiency) of Revenues over Expenditures	(61)	(1,000)	(980)	(997)
	Beginning Fund Balance	61	1,061	1,061	2,058
	Ending Fund Balance	0	61	81	1,061

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - JUSTICE COURT #4**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
574-46090	JP TIME PAYMENT FEE	10	11	0	0
	Total Fees of Office	10	11	0	0
	Total Revenues	10	11	0	0
574514-53300	OPERATING EXPENDITURES	11	42	42	40
	Total Supplies & Materials	11	42	42	40
	Total Expenditures	11	42	42	40
	Excess (Deficiency) of Revenues over Expenditures	(1)	(31)	(42)	(40)
	Beginning Fund Balance	1	32	32	72
	Ending Fund Balance	0	1	(10)	32

**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - COUNTY CLERK**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
575-45390	COUNTY CLERK TIME PAYMENT FEE	40	50	50	65
	Total Fees of Office	40	50	50	65
	Total Revenues	40	50	50	65
575403-53300	OPERATING EXPENDITURES	8,000	466	466	11,183
	Total Supplies & Materials	8,000	466	466	11,183
	Total Expenditures	8,000	466	466	11,183
	Excess (Deficiency) of Revenues over Expenditures	(7,960)	(416)	(416)	(11,118)
	Beginning Fund Balance	8,782	9,198	9,198	20,316
	Ending Fund Balance	822	8,782	8,782	9,198



**GRAYSON COUNTY, TEXAS**  
**TIME PAYMENT FEE FUND - DISTRICT CLERK**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
576-45690	DISTRICT CLERK TIME PAYMENT FEE	200	200	200	276
	Total Fees of Office	200	200	200	276
	Total Revenues	200	200	200	276
576530-53300	OPERATING EXPENDITURES	1,000	10,000	10,000	10,000
	Total Supplies & Materials	1,000	10,000	10,000	10,000
	Total Expenditures	1,000	10,000	10,000	10,000
	Excess (Deficiency) of Revenues over Expenditures	(800)	(9,800)	(9,800)	(9,724)
	Beginning Fund Balance	929	10,729	10,729	20,453
	Ending Fund Balance	129	929	929	10,729

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

**GRAYSON COUNTY, TEXAS**  
**PROBATE EDUCATION FEE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
581-45010	PROBATE EDUCATION FEE	3,000	2,500	2,500	4,675
	Total Fees of Office	3,000	2,500	2,500	4,675
	Total Revenues	3,000	2,500	2,500	4,675
581401-54030	TRAINING & EDUCATION	3,000	3,000	3,000	2,500
	Total Other Charges & Services	3,000	3,000	3,000	2,500
	Total Expenditures	3,000	3,000	3,000	2,500
	Excess (Deficiency) of Revenues over Expenditures	0	(500)	(500)	2,175
	Beginning Fund Balance	2,756	3,256	3,256	1,081
	Ending Fund Balance	2,756	2,756	2,756	3,256

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

**GRAYSON COUNTY, TEXAS**  
**SUPPLEMENTAL GUARDIANSHIP FEE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
582-45335	COUNTY CLERK GUARDIANSHIP FEE	25,000	20,000	20,000	28,980
	Total Fees of Office	<u>25,000</u>	<u>20,000</u>	<u>20,000</u>	<u>28,980</u>
	Total Revenues	<u><u>25,000</u></u>	<u><u>20,000</u></u>	<u><u>20,000</u></u>	<u><u>28,980</u></u>
582400-54255	PROBATE/GUARDIANSHIP ATTORNEYS	50,000	50,000	50,000	1,375
	Total Other Charges & Services	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>1,375</u>
	Total Expenditures	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>50,000</u></u>	<u><u>1,375</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(25,000)	(30,000)	(30,000)	27,605
	Beginning Fund Balance	<u>177,830</u>	<u>207,830</u>	<u>207,830</u>	<u>180,225</u>
	Ending Fund Balance	<u><u>152,830</u></u>	<u><u>177,830</u></u>	<u><u>177,830</u></u>	<u><u>207,830</u></u>

### **Debt Service Funds**

The debt service fund is used to account for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources and principal and interest payments on capital lease obligations.

### **2013 Pass-Through Toll Revenue and Limited Tax Refunding Bonds**

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

**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
620-40100	CURRENT TAX COLLECTIONS	25,000	63,000	55,000	0
620-40150	DELINQUENT TAXES	12,000	11,000	11,000	11,465
620-40200	PENALTY & INTEREST	30,000	29,000	15,000	16,871
	Total Property Taxes	<u>67,000</u>	<u>103,000</u>	<u>81,000</u>	<u>28,336</u>
620-43050	TXDOT REIMBURSEMENT	5,281,625	5,281,625	5,281,625	5,281,625
	Total Intergovernmental	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>	<u>5,281,625</u>
620-49000	INVESTMENT EARNINGS	1,000	2,800	2,500	4,518
	Total Investment Earnings	<u>1,000</u>	<u>2,800</u>	<u>2,500</u>	<u>4,518</u>
620-49970	TRANSFER IN	0	0	0	0
620-49975	PROCEEDS FROM BOND ISSUANCE	0	0	0	0
620-49976	BOND PREMIUM	0	0	0	0
	Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Total Revenues	<u><u>5,349,625</u></u>	<u><u>5,387,425</u></u>	<u><u>5,365,125</u></u>	<u><u>5,314,479</u></u>



**GRAYSON COUNTY, TEXAS**  
**STATE HIGHWAY 289 DEBT SERVICE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
620750-54490	MISCELLANEOUS EXPENSE	750	575	500	500
	Total Other Charges & Services	<u>750</u>	<u>575</u>	<u>500</u>	<u>500</u>
620750-56200	DEBT SERVICE PRINCIPAL	5,115,000	4,905,000	4,905,000	4,690,000
620750-56600	DEBT SERVICE INTEREST	261,150	473,813	473,813	689,700
	Total Debt Service	<u>5,376,150</u>	<u>5,378,813</u>	<u>5,378,813</u>	<u>5,379,700</u>
	Total Expenditures	<u><u>5,376,900</u></u>	<u><u>5,379,388</u></u>	<u><u>5,379,313</u></u>	<u><u>5,380,200</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(27,275)	8,037	(14,188)	(65,721)
	Beginning Fund Balance	<u>31,652</u>	<u>23,615</u>	<u>23,615</u>	<u>89,336</u>
	Ending Fund Balance	<u><u>4,377</u></u>	<u><u>31,652</u></u>	<u><u>9,427</u></u>	<u><u>23,615</u></u>

### **2018 Transportation Bonds**

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

**GRAYSON COUNTY, TEXAS**  
**2018 TRANSPORTATION BONDS DEBT SERVICE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
625-40100	CURRENT TAX COLLECTIONS	1,000,000	1,250,000	1,088,800	1,339,648
625-40150	DELINQUENT TAXES	0	0	0	4,476
	Total Property Taxes	<u>1,000,000</u>	<u>1,250,000</u>	<u>1,088,800</u>	<u>1,344,124</u>
625-49000	INVESTMENT EARNINGS	3,000	30,000	3,000	48,371
	Total Investment Earnings	<u>3,000</u>	<u>30,000</u>	<u>3,000</u>	<u>48,371</u>
	Total Revenues	<u><u>1,003,000</u></u>	<u><u>1,280,000</u></u>	<u><u>1,091,800</u></u>	<u><u>1,392,495</u></u>

**GRAYSON COUNTY, TEXAS**  
**2018 TRANSPORTATION BONDS DEBT SERVICE FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
625750-54490	MISCELLANEOUS EXPENSE	1,000	750	750	750
	Total Other Charges & Services	<u>1,000</u>	<u>750</u>	<u>750</u>	<u>750</u>
625750-56200	DEBT SERVICE PRINCIPAL	980,000	940,000	940,000	905,000
625750-56600	DEBT SERVICE INTEREST	166,200	203,800	203,800	240,000
	Total Debt Service	<u>1,146,200</u>	<u>1,143,800</u>	<u>1,143,800</u>	<u>1,145,000</u>
	Total Expenditures	<u><u>1,147,200</u></u>	<u><u>1,144,550</u></u>	<u><u>1,144,550</u></u>	<u><u>1,145,750</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(144,200)	135,450	(52,750)	246,745
	Beginning Fund Balance	<u>976,474</u>	<u>841,024</u>	<u>841,024</u>	<u>594,279</u>
	Ending Fund Balance	<u><u>832,274</u></u>	<u><u>976,474</u></u>	<u><u>788,274</u></u>	<u><u>841,024</u></u>

**2023 Debt Service**

The function of this fund is to accumulate monies for payment of certificates of obligation, series 2023, which are due in annual installments, payable through fiscal year 2033. Proceeds from the sale of these certificates will be used for partial funding of the expansion and enhancement of the Grayson County Jail. Property taxes are levied to finance the debt service.

**GRAYSON COUNTY, TEXAS**  
**2023 DEBT SERVICE FUND - JAIL EXPANSION**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
635-40100	CURRENT TAX COLLECTIONS	2,443,250	2,800,000	2,445,692	0
	Total Property Taxes	2,443,250	2,800,000	2,445,692	0
	Total Revenues	2,443,250	2,800,000	2,445,692	0

**GRAYSON COUNTY, TEXAS**  
**2023 DEBT SERVICE FUND - JAIL EXPANSION**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
635750-54490	MISCELLANEOUS EXPENSE	1,000	750	0	0
	Total Other Charges & Services	<u>1,000</u>	<u>750</u>	<u>0</u>	<u>0</u>
635750-56200	DEBT SERVICE PRINCIPAL	1,370,000	1,250,000	1,250,000	0
635750-56600	DEBT SERVICE INTEREST	1,073,250	1,195,692	1,195,692	0
	Total Debt Service	<u>2,443,250</u>	<u>2,445,692</u>	<u>2,445,692</u>	<u>0</u>
	Total Expenditures	<u><u>2,444,250</u></u>	<u><u>2,446,442</u></u>	<u><u>2,445,692</u></u>	<u><u>0</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(1,000)	353,558	0	0
	Beginning Fund Balance	<u>353,558</u>	<u>0</u>	<u>0</u>	<u>0</u>
	Ending Fund Balance	<u><u>352,558</u></u>	<u><u>353,558</u></u>	<u><u>0</u></u>	<u><u>0</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, sidewalks, etc. Financing is primarily provided by tax revenues.

**GRAYSON COUNTY, TEXAS  
PERMANENT IMPROVEMENT FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
700-40100	CURRENT TAX COLLECTIONS	200,000	107,000	100,000	100,739
700-40150	DELINQUENT TAXES	1,000	1,000	1,000	1,088
700-40200	PENALTY & INTEREST	1,000	1,000	1,000	1,290
	Total Property Taxes	<u>202,000</u>	<u>109,000</u>	<u>102,000</u>	<u>103,117</u>
700-49000	INVESTMENT EARNINGS	5,000	3,000	3,000	20,667
	Total Investment Earnings	<u>5,000</u>	<u>3,000</u>	<u>3,000</u>	<u>20,667</u>
	Total Revenues	<u><u>207,000</u></u>	<u><u>112,000</u></u>	<u><u>105,000</u></u>	<u><u>123,784</u></u>

**GRAYSON COUNTY, TEXAS  
PERMANENT IMPROVEMENT FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
700718-54000	PROFESSIONAL SERVICES	50,000	50,000	50,000	(750)
700718-54490	MISCELLANEOUS EXPENSE	50,000	25,000	50,000	13,870
700718-54550	REPAIR & MAINTENANCE	50,000	100,000	100,000	25,597
	Total Other Charges & Services	<u>150,000</u>	<u>175,000</u>	<u>200,000</u>	<u>38,717</u>
700718-55050	BUILDINGS	100,000	0	0	0
700718-55100	IMPROVEMENTS	105,000	100,000	100,000	12,716
700718-55200	EQUIPMENT	150,000	40,000	40,000	85,758
	Total Capital Outlay	<u>355,000</u>	<u>140,000</u>	<u>140,000</u>	<u>98,452</u>
	Total Expenditures	<u><u>505,000</u></u>	<u><u>315,000</u></u>	<u><u>340,000</u></u>	<u><u>137,169</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(298,000)	(203,000)	(235,000)	(13,385)
	Beginning Fund Balance	<u>311,349</u>	<u>514,349</u>	<u>514,349</u>	<u>527,734</u>
	Ending Fund Balance	<u><u>13,349</u></u>	<u><u>311,349</u></u>	<u><u>279,349</u></u>	<u><u>514,349</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**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
710-43011	LATERAL ROAD REVENUE PCT 1	17,500	17,500	17,500	17,510
710-43012	LATERAL ROAD REVENUE PCT 2	17,500	17,500	17,500	17,510
710-43013	LATERAL ROAD REVENUE PCT 3	17,500	17,500	17,500	17,510
710-43014	LATERAL ROAD REVENUE PCT 4	17,500	17,500	17,500	17,510
	Total Intergovernmental	<u>70,000</u>	<u>70,000</u>	<u>70,000</u>	<u>70,040</u>
710-49000	INVESTMENT EARNINGS	5,000	2,500	2,500	11,916
	Total Investment Earnings	<u>5,000</u>	<u>2,500</u>	<u>2,500</u>	<u>11,916</u>
	Total Revenues	<u><u>75,000</u></u>	<u><u>72,500</u></u>	<u><u>72,500</u></u>	<u><u>81,956</u></u>

**GRAYSON COUNTY, TEXAS  
LATERAL ROAD FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
710701-55200	EQUIPMENT	150,000	20,000	120,000	0
710702-55200	EQUIPMENT	75,000	20,000	75,000	0
710703-55200	EQUIPMENT	75,000	10,000	65,000	0
710704-55200	EQUIPMENT	75,000	0	65,000	0
Total Capital Outlay		<u>375,000</u>	<u>50,000</u>	<u>325,000</u>	<u>0</u>
Total Expenditures		<u>375,000</u>	<u>50,000</u>	<u>325,000</u>	<u>0</u>
Excess (Deficiency) of Revenues over Expenditures		(300,000)	22,500	(252,500)	81,956
Beginning Fund Balance		<u>358,208</u>	<u>335,708</u>	<u>335,708</u>	<u>253,752</u>
Ending Fund Balance		<u>58,208</u>	<u>358,208</u>	<u>83,208</u>	<u>335,708</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
720-49000	INVESTMENT EARNINGS	40,000	120,000	40,000	138,667
	Total Investment Earnings	<u>40,000</u>	<u>120,000</u>	<u>40,000</u>	<u>138,667</u>
720-49950	MISCELLANEOUS REVENUE	0	0	0	6,000
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,000</u>
	Total Revenues	<u><u>40,000</u></u>	<u><u>120,000</u></u>	<u><u>40,000</u></u>	<u><u>144,667</u></u>



**GRAYSON COUNTY, TEXAS  
RIGHT-OF-WAY ACQUISITION FUND  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
720705-54000	PROFESSIONAL SERVICES	2,000,000	500,000	2,000,000	814,310
	Total Other Charges & Services	<u>2,000,000</u>	<u>500,000</u>	<u>2,000,000</u>	<u>814,310</u>
720705-55570	RIGHT-OF-WAY PURCHASES	1,000,000	0	0	167,733
	Total Capital Outlay	<u>1,000,000</u>	<u>0</u>	<u>0</u>	<u>167,733</u>
	Total Expenditures	<u><u>3,000,000</u></u>	<u><u>500,000</u></u>	<u><u>2,000,000</u></u>	<u><u>982,043</u></u>
	Excess (Deficiency) of Revenues over Expenditures	(2,960,000)	(380,000)	(1,960,000)	(837,376)
	Beginning Fund Balance	<u>3,332,046</u>	<u>3,712,046</u>	<u>3,712,046</u>	<u>4,549,422</u>
	Ending Fund Balance	<u><u>372,046</u></u>	<u><u>3,332,046</u></u>	<u><u>1,752,046</u></u>	<u><u>3,712,046</u></u>

**Jail Expansion Fund** - to account for the costs of expanding and enhancing the Grayson County Jail above the balance of the American Rescue Plan funding. The financing is provided by the 2023 Debt Service Fund, produced from Certificates of Obligation, Series 2023.

**GRAYSON COUNTY, TEXAS**  
**JAIL EXPANSION FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
735-49000	INVESTMENT EARNINGS	200,000	0	0	202,637
	Total Investment Earnings	<u>200,000</u>	<u>0</u>	<u>0</u>	<u>202,637</u>
735-49975	PROCEEDS FROM DEBT ISSUANCE	0	0	25,000,000	22,715,000
735-49976	BOND PREMIUM	0	0	0	2,579,475
	Total Miscellaneous Revenue	<u>0</u>	<u>0</u>	<u>25,000,000</u>	<u>25,294,475</u>
	Total Revenues	<u><u>200,000</u></u>	<u><u>0</u></u>	<u><u>25,000,000</u></u>	<u><u>25,497,112</u></u>

**GRAYSON COUNTY, TEXAS**  
**JAIL EXPANSION FUND**  
**2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
735705-55100	IMPROVEMENTS	25,000,000	0	25,000,000	0
	Total Capital Outlay	<u>25,000,000</u>	<u>0</u>	<u>25,000,000</u>	<u>0</u>
735705-56100	BOND ISSUANCE COSTS	0	0	0	285,869
	Total Debt Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>285,869</u>
	 Total Expenditures	 <u>25,000,000</u>	 <u>0</u>	 <u>25,000,000</u>	 <u>285,869</u>
	Excess (Deficiency) of Revenues over Expenditures	(24,800,000)	0	0	25,211,243
	Beginning Fund Balance	<u>25,211,243</u>	<u>25,211,243</u>	<u>25,211,243</u>	<u>0</u>
	Ending Fund Balance	<u>411,243</u>	<u>25,211,243</u>	<u>25,211,243</u>	<u>25,211,243</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  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
800-41500	AVIATION FACILITIES	1,050,000	983,144	983,144	904,645
800-41520	INDUSTRIAL FACILITIES	300,000	267,602	267,602	270,180
800-41530	LAND-AGRICULTURAL	0	0	187,080	6,076
800-41540	LAND-INDUSTRIAL	0	0	0	53,631
800-41550	GROUND LEASES	175,000	187,080	0	97,199
800-41560	INSURANCE	120,000	113,025	113,025	90,872
800-41570	OTHER LEASES	5,500	0	0	0
	Total Aviation Facilities	<u>1,650,500</u>	<u>1,550,851</u>	<u>1,550,851</u>	<u>1,422,603</u>
800-43000	STATE GRANT REVENUE	100,000	100,000	50,000	50,000
800-43200	FEDERAL REVENUE	0	0	0	10,532
	Total Intergovernmental	<u>100,000</u>	<u>100,000</u>	<u>50,000</u>	<u>60,532</u>
800-49000	INVESTMENT EARNINGS	30,000	70,000	9,000	77,687
800-49200	INTEREST INCOME ON LEASES (GASB 87)	0	0	0	178,264
	Total Investment Earnings	<u>30,000</u>	<u>70,000</u>	<u>9,000</u>	<u>255,951</u>
800-49530	FUEL FLOWAGE FEE	105,000	79,000	59,000	60,005
800-49950	MISCELLANEOUS REVENUE	7,500	3,000	3,000	2,417
	Total Miscellaneous Revenue	<u>112,500</u>	<u>82,000</u>	<u>62,000</u>	<u>70,643</u>
	Total Revenues	<u><u>1,893,000</u></u>	<u><u>1,802,851</u></u>	<u><u>1,671,851</u></u>	<u><u>1,809,729</u></u>

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
800710-51030	PERSONNEL SALARIES	337,559	281,437	281,437	194,145
800710-51080	PART-TIME	47,502	69,368	69,368	57,096
800710-52010	SOCIAL SECURITY TAXES	28,493	25,850	25,850	17,383
800710-52020	GROUP HEALTH INSURANCE	72,300	55,200	55,200	31,788
800710-52030	RETIREMENT	31,445	29,268	29,268	19,757
800710-52031	457 DEFERRED COMP EXPENSE	8,550	8,140	8,140	6,843
800710-52040	UNEMPLOYMENT COMPENSATION	548	561	561	414
800710-52050	WORKERS COMPENSATION	3,917	3,363	3,363	2,968
800710-52060	OTHER POST EMPLOYMENT BENEFITS	20,000	20,000	20,000	22,882
Total Personnel		550,314	493,187	493,187	353,276
800710-53100	OFFICE SUPPLIES	3,000	6,300	6,300	906
800710-53200	POSTAGE	800	787	787	0
800710-53300	OPERATING EXPENSES	32,000	29,925	29,925	11,185
800710-53350	JANITORIAL SUPPLIES	0	0	0	354
800710-53560	GAS, OIL, ETC.	10,500	10,000	10,000	10,590
800710-53580	PARTS	0	0	0	450
800710-53585	VEHICLE MAINTENANCE	22,575	21,500	21,500	1,129
800710-53750	SMALL EQUIPMENT	0	3,000	3,000	11,763
Total Supplies & Materials		68,875	71,512	71,512	36,377
800710-54000	PROFESSIONAL SERVICES	100,000	60,000	100,000	97,144
800710-54030	TRAINING & EDUCATION	15,000	10,500	10,500	0
800710-54040	BUSINESS DEVELOPMENT	10,000	0	0	0
800710-54180	ADVERTISING	10,000	9,350	49,350	0
800710-54200	PRINTING	0	5,000	5,000	0
800710-54220	DUES AND PUBLICATIONS	5,000	0	0	0
800710-54255	ATTORNEYS FEES	30,000	25,200	25,200	7,551
800710-54300	LIABILITY & CASUALTY INSURANCE	120,000	105,000	105,000	89,294

**GRAYSON COUNTY, TEXAS  
NORTH TEXAS REGIONAL AIRPORT  
2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
800710-54340	ADMINISTRATIVE SERVICES	93,000	0	0	0
800710-54490	139 COMPLIANCE EXPENSE	0	80,000	100,000	6,000
800710-54520	TELEPHONE	4,500	11,700	11,700	8,400
800710-54540	UTILITIES	80,000	96,600	96,600	56,143
800710-54550	REPAIRS & MAINTENANCE	503,048	151,597	394,250	148,854
800710-54552	HANGAR REPAIRS	0	0	0	41,593
800710-54555	CASUALTY LOSS REPAIRS	100,000	10,000	10,000	10,460
800710-54580	AIRPORT EQUIPMENT MAINT	0	0	0	14,366
800710-54600	EQUIPMENT RENTAL	10,500	10,500	10,500	0
800710-54960	UNCOLLECTIBLE RECEIVABLES	0	0	0	10,739
Total Other Charges & Services		<u>1,081,048</u>	<u>575,447</u>	<u>918,100</u>	<u>490,544</u>
800710-55100	IMPROVEMENTS	1,600,000	632,557	1,500,000	209,295
800710-55200	EQUIPMENT	0	57,750	57,750	55,290
800710-55300	OFFICE FURNITURE	0	0	0	17,036
800710-55570	RAMP GRANT EXPENDITURES	111,112	111,112	100,000	100,000
Total Capital Outlay		<u>1,711,112</u>	<u>801,419</u>	<u>1,657,750</u>	<u>381,621</u>
Total Airport Operations		<u>3,411,349</u>	<u>1,941,565</u>	<u>3,140,549</u>	<u>1,261,818</u>
800707-54000	RMA PROFESSIONAL SERVICES	55,000	122,963	25,200	66,898
800707-54030	RMA TRAINING & EDUCATION	5,000	2,000	9,450	677
800707-54040	RMA BUSINESS DEVELOPMENT	5,000	2,000	10,500	648
Total Regional Mobility Authority Expenses		<u>65,000</u>	<u>126,963</u>	<u>45,150</u>	<u>68,223</u>
Excess (Deficiency) of Revenues over Expenditures		(1,583,349)	(265,677)	(1,513,848)	479,688
Beginning Fund Balance		<u>1,988,220</u>	<u>2,253,897</u>	<u>2,253,897</u>	<u>1,774,209</u>
Ending Fund Balance		<u>404,871</u>	<u>1,988,220</u>	<u>740,049</u>	<u>2,253,897</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  
 2025 Proposed Budget**

Account Number	Account Name	2025 Proposed Budget	2024 Revised Budget	2024 Original Budget	2023 Actual
925-49000	INVESTMENT EARNINGS	1,000	500	500	2,778
	Total Investment Earnings	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>2,778</u>
	Total Revenues	<u>1,000</u>	<u>500</u>	<u>500</u>	<u>2,778</u>
	Excess (Deficiency) of Revenues over Expenditures	1,000	500	500	2,778
	Beginning Fund Balance	<u>78,450</u>	<u>77,950</u>	<u>77,950</u>	<u>75,172</u>
	Ending Fund Balance	<u>79,450</u>	<u>78,450</u>	<u>78,450</u>	<u>77,950</u>