

CITY OF DENISON



Operating Budget FY 2020/2021

Due to the passage of S.B. No. 656, Section 102.007 of the Texas Local Government Code was amended to require that the following information be included as the cover page for a budget document:

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$101,473 (1.05% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$524,195.

The members of the governing body voted on the adopted budget as follows:

FOR: Mayor Janet Gott, Council Members: Brian Hander, Obie Greenleaf, J.C. Doty, Robert Crawley and Kris Spiegel

AGAINST:

PRESENT and not voting:

ABSENT: Council Member Teresa Adams

Property Tax Rate Comparison

	Adopted FY2021	Adopted FY2020
Property Tax Rate:	0.652034	0.652034
No New Revenue Rate:	0.655183	0.610263
No New Revenue M&O Tax Rate:	0.697264	0.515131
Voter Approval Tax Rate:	0.697342	0.652034
Debt Rate:	0.107583	0.095132

The total amount of all outstanding general obligation debt is \$59,215,000.

Of this amount, \$44,145,990 is considered self-supporting. Self-supporting debt is currently secured by water and sewer revenues as well as third party funding. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



City of Denison, Texas

Elected Officials

Janet Gott
Mayor

Teresa Adams
Council Member, Place 1

Robert Crawley
Council Member, Place 4

Obie Greenleaf
Council Member, Place 2

Kristofor Spiegel
Council Member, Place 5

J.C. Doty, Mayor Pro Tem
Council Member, Place 3

Brian Hander
Council Member, Place 6

Administrative Officials

Judson Rex
City Manager

Vacant - New Position
Assistant City Manager

Renee' Waggoner
Executive Director of Finance &
Administrative Services

Aaron Werner
Managing Director of
Communications & Engagement

Mike Gudgel
Police Chief

Gregg Loyd
Fire Chief

Carrie Jones
Executive Director of Public Works

Amy Lay
Director of Employee Services

Gregory Mitchell
Library Director

Donna Dow
Main Street Director

Justin Eastwood
Director of Parks & Recreation

Josh Montgomery
Director of Information Technology

Chris Wallentine
City Clerk/Court Administrator

Vacant
Planning Director

November 1, 2020

Mayor and City Council Members
City of Denison
300 West Main Street
Denison, Texas 75020

RE: City of Denison Fiscal Year 2021 Budget

Dear Honorable Mayor and Members of the City Council,

I'm pleased to present you with the City of Denison's FY2021 Budget. The budget document is the culmination of months of dedicated work and collaboration by the City Council and staff. I'd like to thank you for the discussion, direction, and focused guidance provided during the budget creation process. More important than the numbers on the subsequent pages are the services that we provide to the Denison community, and the approved budget is the primary mechanism for outlining and funding these services. I believe that the programs and priorities funded within the budget will help continue to move the community forward, fulfill the goals set forth by the City Council, and meet the expectations of those we serve: the citizens of Denison.

The budget is the single most important policy document adopted by the City Council during the year. It also serves as an aid to our residents in providing a better understanding of the City's operating programs. The budget has been built on sound conservative financial principals that reflect a commitment to maintain necessary services, optimize City operations, and keep expenditures and taxpayer load to a minimum. This letter serves to summarize the major programs, policies, and initiatives within the FY2021 Budget.

City Council Budget Workshops

The City Council held an annual workshop on June 26, 2020 in preparation for budget adoption. The workshop consisted of a full day of staff presentations and discussion. The following is a summary of the main projects and priorities discussed and direction given.

- *FY2020 Budget Recovery.* To provide context for budget discussions, staff presented information about current and projected revenue and expenses through the end of FY2020. The COVID-19 pandemic had an immediate and nationwide impact on municipal revenue sources and unknown long-term repercussions. Maintaining minimum fund balance in the General and Utility Funds were recovery effort priorities, along with maintaining momentum in strategic priority areas. Staff has remained conservative in revenue recovery projections.
- *2020 Community Survey Results.* The Budget Workshop presentation included an overview of the results from the 2020 Community Survey completed by the National Citizen Survey Center. The survey began in February and invited households to share their thoughts on infrastructure, city services, enrichment programs, and future priorities. 411 households responded out of 1,700 that received an invitation. An opt-in online portion of the report also invited all other residents to share their perspective. 53 opt-in responses were received.

- *SB2 and Tax Rate Adoption.* Senate Bill 2, or SB 2, went into effect this budget cycle and lowered the tax rate cities may adopt without voter approval by election or petition. At their September 8, 2020 Regular Meeting the City Council held a Public Hearing and adopted the current tax rate for tax year 2021, \$0.652034.
- *General and Utility Funds.* Staff presented year-end projections for the General and Utility Funds. General Fund revenue comes primarily from property tax and sales revenue while the Utility Fund is funded by utility payments. About 5% of sales tax revenue annually is transferred into a General Capital Fund and 5% of utility billing revenue is transferred to the Utility Capital Fund. Capital Funds may be used for one-time purchases or projects.
- *Capital Improvement Plan.* Staff reviewed the status of the Utility Capital Improvement Plan, or CIP, program including a presentation on proposed increases to water and sewer rates to fund the next five years of the program. Modest changes to residential and commercial utility rates were discussed to support necessary bond payments for CIP projects. The presentation included an overview of recently completed and ongoing projects such as sewer line and drainage improvements, wastewater master plan development, and new water line construction, among others.
- *Street Improvement Program.* The Street Improvement Program presentation began with review of the most recent overlay program. A total of 19 blocks, 1 parking lot, and 1 alley were sealed and overlaid with asphalt for a cost of \$439,766. Ongoing and upcoming projects presented included Flora Lane reconstruction, Loy Lake Road reconstruction, and significant improvements for Waterloo Lake Drive, Edwards Street, and Crawford Street. Street improvement priorities are identified based on traffic volume, drainage issues, age of street and condition of underground utility infrastructure.
- *Denison Police Department Year in Review.* During FY2020, The Denison Police Department filled some critical positions in the department, including promotion of existing staff into leadership roles and bringing new staff members on board. They also prioritized community outreach, hosting a National Night Out, an online Police Reporting option for residents, and installed a medicine take-back drop box in the lobby of the police station. Upcoming goals included radio infrastructure upgrades, development of an assigned vehicle program, and additional community outreach programs.
- *Downtown Denison.* Staff gave a recap of progress made on the recovery of the 300 block of West Main Street, where 3 buildings were lost to a fire. Staff has coordinated with building owners, tenants, engineers, insurance companies, and others in their efforts to rebuild. Council also received an update on the D3 Main Street redesign and rebuild project which is moving forward after being postponed for a short period of time. The project will be funded by the Tax Increment Reinvestment Zone Number 3, which reserves a portion of property tax revenue brought in on Downtown properties for infrastructure and amenity development Downtown.
- *Parks and Trails Master Plan.* Denison has a strong parks system and a growing network of trails. These contribute to the quality of life for residents and serve as a destination for outdoor tourism. Staff presented their plans to develop a Parks and Trails Master Plan to serve as a road map for future development.
- *Other items discussed.* Council received updates and held discussion regarding adoption of the updated International Building Codes, the success of the Residential Renovation Program, exploration of an additional Tax Increment Reinvestment Zone, and Code Compliance division accomplishments.

Fund Balances

The FY2021 Budget increases/decreases the cash position for both the General and Utility Funds as follows:

- *General Fund.* The beginning General Fund cash position is \$ 4,385,746 or 55 days of reserve, and the budgeted ending balance is \$ 4,477,887 or 54 days of reserve.
- *Utility Fund.* The beginning Utility Fund cash position is \$2,859,779 or 76 days of reserve, and the budgeted ending balance is \$2,880,384 or 75 days of reserve.

Personnel

During the budget creation process, staff presented the following recommendations regarding personnel:

- *New Positions.* Due to current and anticipated revenue changes, a hiring freeze had been instituted in March. Upon adoption of the FY2021 budget, City Council approved the following full-time positions be added back to the budget:
 - Animal Services Officer
 - Communications Specialist (Emergency Services Dispatcher)
 - Code Compliance Officer
 - 2 leadership positions were combined to create a full-time Assistant City Manager
- *Non-civil Service Pay Plan.* City Council approved, as part of the budget process, a 2% pay increase for all non-civil service employees.

Capital/One-time Expenses and Anticipated Bond/Debt Issuances

The FY2021 Budget includes some capital and other one-time expenditures that will help improve delivery of essential services. In addition, the budget plan lays out new debt to be issued to proceed with major capital projects.

- *Enterprise Fleet Services.* With City Council's approval, the budget includes the third-year implementation of converting the City's fleet to a corporate leasing program through Enterprise Fleet Services. This will greatly reduce the maintenance costs associated with the fleet (from \$90/vehicle/month to \$43/vehicle/month) by bringing down the average vehicle age and mileage. A total of 15 of the 71 fleet vehicles were replaced in FY2020 and the FY2021 budget will replace an additional 13 vehicles.
- *Other Approved Expenses:*
 - *General Capital Fund (\$295,000)*
 - *Sign Shop Improvements*
 - *Downtown Eisenhower "Ike Hike" Trail*
 - *Streetlight banners and park décor*
 - *An Asphalt Trailer for Street Maintenance*
 - *Bunker Gear for Denison Fire Rescue*
 - *Utility Capital Fund (\$359,000)*
 - *Water Meters*
 - *Pumps and Drive Assemblies*
 - *Trailer Mounted Sewer Camera*
- *Anticipated Bond/Debt Issuances:*
 - D3: Designing Downtown Denison: approximately \$15 million

- Utility CIP: \$12,500,000
- Public Safety Radio Infrastructure Upgrade: \$1.1 million

- *COVID-19 Economic Impact.* Throughout the budget process, staff presented City Council with information about the potential impacts of COVID-19. The pandemic and restrictions put into place to slow transmission of the virus resulted in previously unanticipated revenue loss and budget shortfalls for communities nationwide. The original FY2020 Budget included projected Total Revenues of \$29,332,556, with 64 day of reserve. Spending cuts, a hiring freeze, and program hiatuses resulted in the City closing out the year with 60 days of reserve despite revised Total Revenues coming in at \$28,382,773, or \$949,783 less than projected.

- *CARES Act Funds.* Federal funds from the Coronavirus Aid, Relief and Economic Security Act were distributed to states. Texas allocated a total of \$1,409,705 to Denison based on its allocation formula of \$55 per capita. Of the total dollar amount allocated, 20%, or \$281,941, was immediately available to Cities upon opting into the program. The remainder of the allocation is available on a drawdown basis, and requires that requests for reimbursement be prepared, submitted, and then audited before being paid out. Eligible reimbursement expenses include sanitation and disinfection supplies, staff hours related directly to the public health emergency, telework expenses, and financial assistance to residents experiencing hardship due to COVID-19, among other things. Non-eligible expenses include loss of revenue and budget shortfalls. At this time, all eligible expenses must have been incurred between March 1, 2020 and December 20, 2020.

Again, thank you for your guidance and support during the creation of the FY2021 Budget. I'm pleased with the projects, programs, and priorities approved in the budget and am excited about moving Denison forward in 2021!

Sincerely,

A handwritten signature in blue ink that reads "Judson Rex". The signature is fluid and cursive, with the first name "Judson" being larger and more prominent than the last name "Rex".

Judson Rex, AICP, ICMA-CM
City Manager

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City of Denison, Texas

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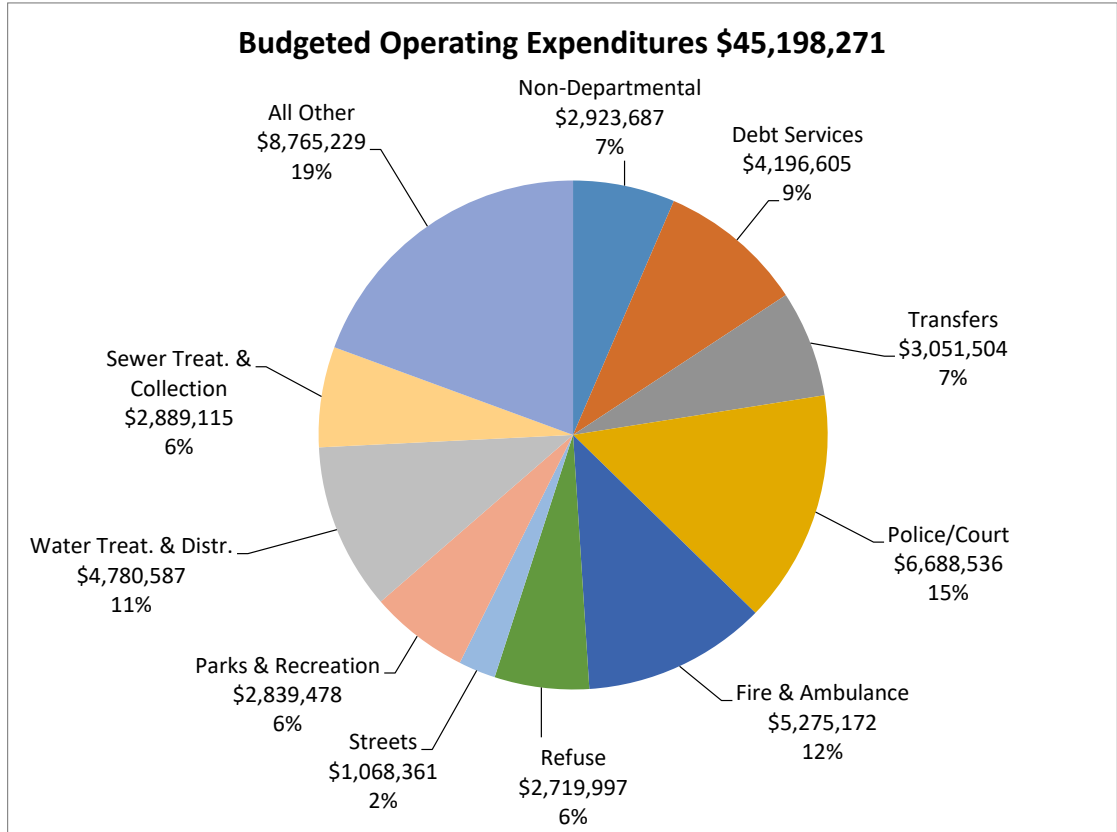
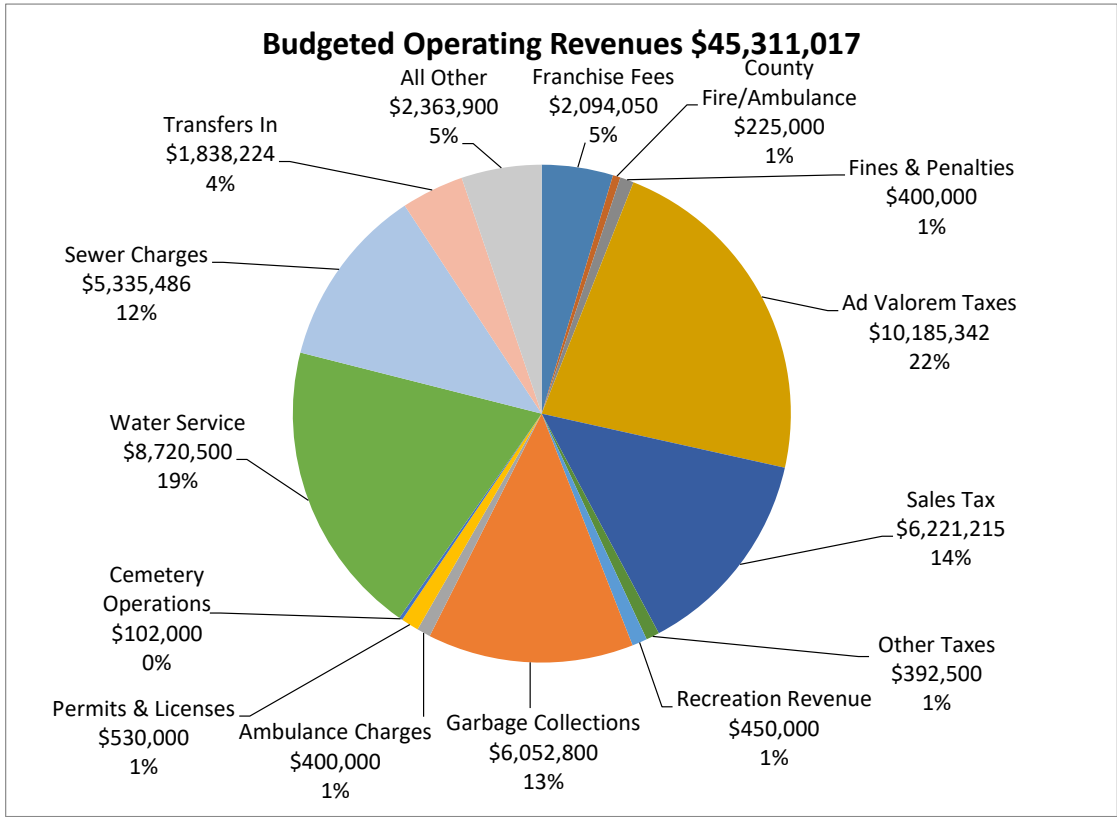
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City of Denison
2020/2021 Budget
FY2021 Budget Quick Reference Guide

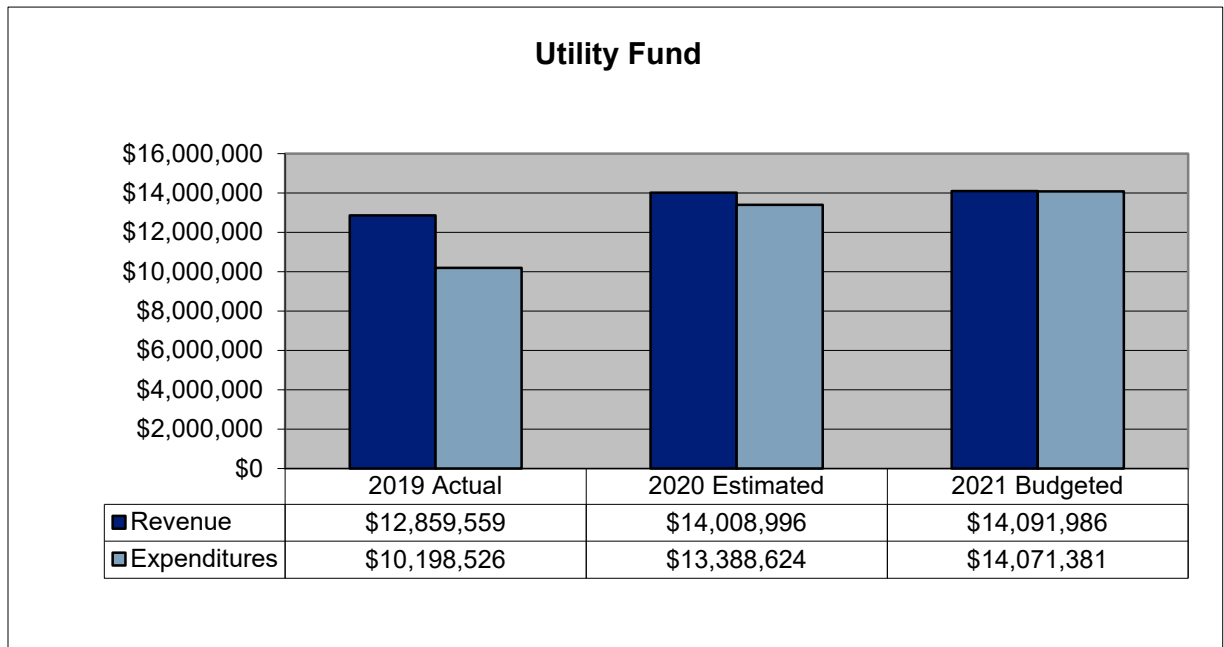
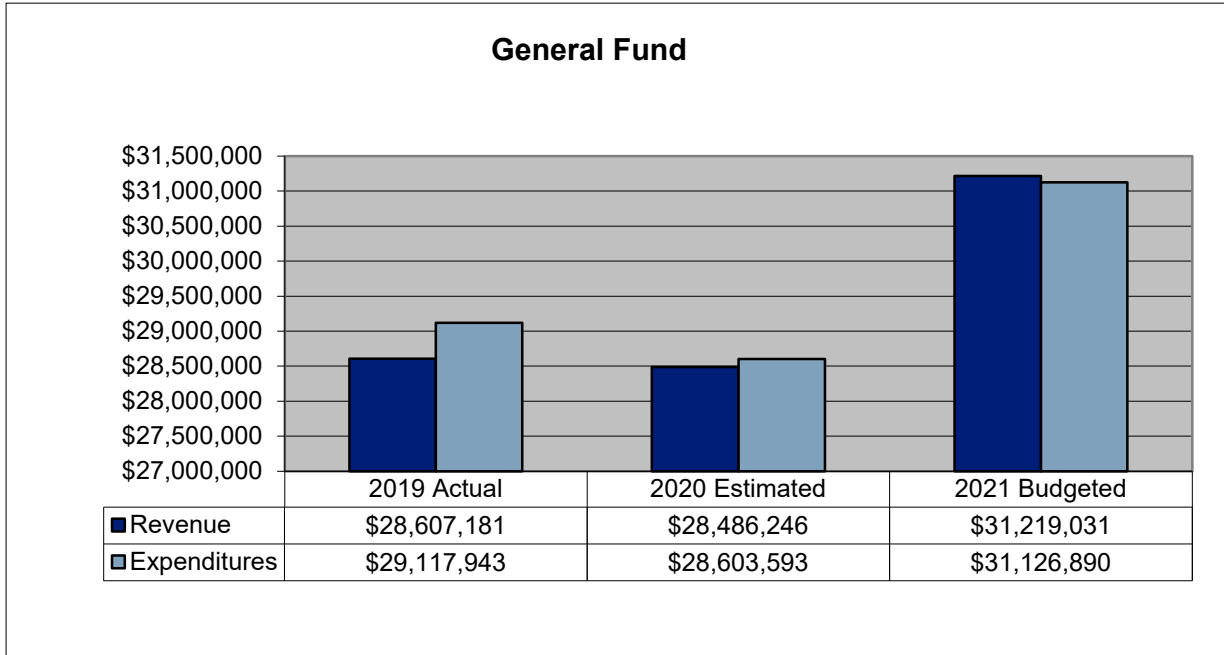
General (GF) & Utility (UF) Funds	Property Tax (Ad Valorem)
<ul style="list-style-type: none"> • GF Projected Revenue: \$31,219,031 • UF Projected Revenue: \$14,091,986 • Average Residential Monthly Utility Bill (5,445-gallon usage) <ul style="list-style-type: none"> ○ Trash/Recycling: \$27.42 ○ Water: \$37.99 ○ Sewer: \$34.17 ○ Total: \$99.58 	<ul style="list-style-type: none"> • Current rate: \$0.652034 per \$100 value • Projected Revenue: \$11,803,152 <ul style="list-style-type: none"> ○ M&O: \$10,185,342 ○ I&S: \$1,617,810 • \$0.01 of the rate generates \$181,021 • Represents 33% of GF Revenue
Sales Tax	General Capital Fund
<ul style="list-style-type: none"> • Sales Tax Rate: 8.25% <ul style="list-style-type: none"> ○ State of Texas: 6.25% ○ City of Denison: 2% (1.5% City/0.5% DDA) • Projected Revenue: \$8,294,953 <ul style="list-style-type: none"> ○ To the City: \$6,221,215 ○ To DDA: \$2,073,738 • Represents 20% of GF Revenue 	<ul style="list-style-type: none"> • Purpose: Fund one-time purchases such as capital equipment or projects • Funds are transferred from GF in the amount equal to 5% of sales tax revenue • Projected to be \$311,061
Utility Capital Fund	Parks & Recreation Fund
<ul style="list-style-type: none"> • Purpose: Fund one-time utility purchases such as water/sewer equipment or projects • Funds are transferred from Utility Fund in the amount equal to 5% of water sales • Projected to be \$405,850 	<ul style="list-style-type: none"> • Purpose: Fund P&R facilities including Waterloo Park, Waterloo Pool, and general park improvements for all City parks • Funds come from 3 separate opt-out fees on utility bills • \$1.50/month for Waterloo Park <ul style="list-style-type: none"> ○ ~\$88,000 annual revenue • \$2.00/month for general park maintenance <ul style="list-style-type: none"> ○ ~\$129,000 annual revenue • \$5.00/month for Waterloo Pool <ul style="list-style-type: none"> ○ ~\$305,000 annual revenue to support operations of the pool

City of Denison 2020/2021 Budget



**City of Denison
2020/2021 Budget
3-Year Assessment**

	Actual 2019	Estimated 2020	Budgeted 2021
Revenue Totals:	\$ 41,466,740	\$ 42,495,242	\$ 45,311,017
Expenditure Totals:	\$ (39,316,469)	\$ (41,992,217)	\$ (45,198,271)
Net Grand Totals:	\$ 2,150,271	\$ 503,025	\$ 112,746



GENERAL FUND

General Fund

The General Fund serves as the City's primary operating fund. It is used to account for the activities associated with the day-to-day operations of the City. General Fund revenues are utilized to provide services to the community, such as general administration, police & fire protection, street maintenance, code compliance, parks & recreational facilities, and economic development.

The following divisions are funded from General Fund revenues:

- Emergency Operations Center (General Fund)
- Executive Services
- Main Street
- Non-Departmental
- City Marshal
- Cemeteries
- Information Technology
- Employee Services
- Accounting
- Municipal Court
- Public Library
- Marketing & Tourism
- Communications & Engagement
- Police
- Animal Services
- Public Safety Communications
- Denison Fire Rescue
- Community Development & Planning
- Building Permitting & Inspections
- Code Compliance
- Refuse & Recycling
- Building Maintenance
- Traffic & Markings
- Street Maintenance
- Demolition
- Fleet & Facility Services
- Parks
- Recreation
- THF Park
- Aquatics

**City of Denison
2020/2021 Budget
General Fund Estimated Cash Position - Fund 001**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Fund Balance	\$ 5,384,318	\$ 4,820,656	\$ 4,385,746
Revenues	\$ 28,607,181	\$ 28,486,246	\$ 31,219,031
Expenditures	\$ (29,117,943)	\$ (28,603,593)	\$ (31,126,890)
Audit Adjustments/Accruals	\$ (52,900)	\$ (317,563)	\$ -
Ending Cash Balance	\$ 4,820,656	\$ 4,385,746	\$ 4,477,887

**City of Denison
2020/2021 Budget
General Fund Classification Totals**

Classification		Actual 2019		Estimated 2020		Budgeted 2021
Revenues						
600-Revenue	\$	28,607,181	\$	28,486,246	\$	31,219,031
Revenue Totals:	\$	28,607,181	\$	28,486,246	\$	31,219,031
Expenditures						
100 - Personnel	\$	16,411,495	\$	17,171,292	\$	18,143,041
200 - Contractual/Fixed	\$	7,396,613	\$	7,986,112	\$	8,406,617
300 - Supplies	\$	2,491,628	\$	2,657,637	\$	3,529,337
400 - Debt Service	\$	787,519	\$	745,455	\$	1,003,895
500 - Capital Outlay	\$	2,030,687	\$	43,098	\$	44,000
Expenditure Totals:	\$	29,117,943	\$	28,603,593	\$	31,126,890
Revenue Total:	\$	28,607,181	\$	28,486,246	\$	31,219,031
Expenditure Total:	\$	(29,117,943)	\$	(28,603,593)	\$	(31,126,890)
General Fund Net Total:	\$	(510,762)	\$	(117,347)	\$	92,141

**City of Denison
2020/2021 Budget
General Fund Revenues**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
Revenues			
Division: 600			
60010 Current Taxes	\$ 6,216,139	\$ 7,140,342	\$ 8,595,342
60020 Current Delinquent Taxes	\$ 1,506,042	\$ 1,932,268	\$ 1,400,000
60030 Delinquent Taxes	\$ 104,591	\$ 36,203	\$ 90,000
60040 Mixed Beverages	\$ 47,757	\$ 45,147	\$ 50,000
60050 Sales Tax	\$ 5,710,960	\$ 6,071,814	\$ 6,221,215
60060 Bingo Tax	\$ 7,166	\$ 17,948	\$ 15,000
60070 P.I.L.O.T	\$ 47,128	\$ 46,993	\$ 47,000
60080 Hotel/Motel Tax	\$ 422,336	\$ 356,235	\$ 315,000
60085 Short-Term Rental Tax	\$ -	\$ -	\$ 12,500
60090 Atmos Energy	\$ 301,541	\$ 273,537	\$ 305,000
60100 Electricity Franchise Fee	\$ 937,420	\$ 929,626	\$ 925,000
60110 Telephone Fees	\$ 66,593	\$ 56,716	\$ 60,000
60120 Cableone	\$ 152,647	\$ 142,066	\$ 145,000
60140 W&S Franchise Fees	\$ 589,688	\$ 651,143	\$ 659,050
60150 Code Compliance	\$ 66,623	\$ 101,422	\$ 80,000
61020 Licenses - Beverages	\$ 8,454	\$ 6,952	\$ 8,000
61040 Permits - Building	\$ 405,244	\$ 486,529	\$ 430,000
61050 Permits - Electrical	\$ 20,469	\$ 26,822	\$ 25,000
61060 Permits - Plumbing, Heat, AC	\$ 49,564	\$ 62,792	\$ 60,000
61070 Permits - Miscellaneous	\$ 18,950	\$ 19,313	\$ 15,000
61090 Off Prem. Sign Annual Fee	\$ 6,800	\$ 6,400	\$ 7,000
61100 Registration-Electrical, Plumbing	\$ 31,700	\$ 36,800	\$ 35,000
61120 Planning & Zoning	\$ -	\$ 20,544	\$ 10,000
62010 Penalty & Interest	\$ 126,536	\$ 113,143	\$ 100,000
62020 Traffic & Criminal	\$ 305,184	\$ 300,806	\$ 400,000
63000 Emergency Response	\$ -	\$ 15,004	\$ -
63010 Refuse Disposal	\$ 5,415,162	\$ 5,638,096	\$ 6,052,800
63020 Ambulance Service	\$ 1,113,743	\$ 296,163	\$ 400,000
63030 Swimming Pools	\$ 221,311	\$ 127,949	\$ 175,000
63045 Food Truck	\$ -	\$ 15,739	\$ 20,000
63046 Kayak Rentals	\$ -	\$ 14,577	\$ 35,000
63050 Recreation Revenue	\$ 18,270	\$ 12,863	\$ 20,000
63060 T-Bar Fields	\$ 41,054	\$ 38,017	\$ 50,000
63090 Bag Sales	\$ 47,718	\$ 42,256	\$ 40,000
63100 Special Refuse Charges	\$ 62,029	\$ 73,727	\$ 65,000
63110 Collection Station	\$ 58,610	\$ 61,972	\$ 50,000
63120 Concrete Box Sales	\$ 18,725	\$ 24,000	\$ 20,000
63130 Lot Sales	\$ 26,030	\$ 42,411	\$ 30,000
63140 Open/Close Fees	\$ 61,900	\$ 53,601	\$ 50,000
63150 Vault Setting/Foundation Fees	\$ 400	\$ 1,050	\$ 2,000
63210 Library Fees	\$ 3,436	\$ 1,791	\$ 5,000
63230 Library-Reimbursing Grant	\$ 45,683	\$ 47,725	\$ 45,000
63250 Fax & Photocopies	\$ 15,633	\$ 11,500	\$ 12,000
63940 Girls Fastpitch	\$ 49,566	\$ -	\$ -
63950 THF Park Revenue	\$ 143,678	\$ 100,333	\$ 150,000
63960 Camp Revenue	\$ 26,525	\$ -	\$ -
64010 County Ambulance Contract	\$ 120,339	\$ 90,254	\$ 120,000
64020 County Fire Fighting	\$ 104,332	\$ 104,332	\$ 105,000
65010 Interest Income	\$ 134,190	\$ 68,390	\$ 100,000
65030 E-911	\$ 166,728	\$ 182,585	\$ 180,000
65040 Donations	\$ -	\$ 102	\$ -
65060 Lease Proceeds	\$ 1,912,845	\$ -	\$ 1,100,000
65080 Security & Task Force Reimbursement	\$ 145,636	\$ 193,663	\$ 200,000
65100 Miscellaneous	\$ 179,870	\$ 428,512	\$ 300,000
65110 Transfer/W&S	\$ 1,040,000	\$ 1,214,172	\$ 1,419,224
65190 Disaster Funding	\$ -	\$ 256,566	\$ -
65200 External Reimbursements	\$ -	\$ 9,258	\$ 76,900
08100 Transfers In	\$ 284,235	\$ 438,074	\$ 386,000
General Fund Revenues	\$ 28,607,181	\$ 28,486,246	\$ 31,219,031

**City of Denison
2020/2021 Budget
General Fund Division Summaries**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001				
<u>Expenditures</u>				
001-001	Emergency Operations Center	\$ -	\$ 486,166	\$ -
001-002	Executive Services	\$ 672,302	\$ 739,976	\$ 885,722
001-003	Main Street	\$ 313,775	\$ 280,764	\$ 271,176
001-004	Non-Departmental	\$ 1,228,500	\$ 1,062,314	\$ 2,923,687
001-007	City Marshal	\$ -	\$ 112,223	\$ 119,732
001-008	Cemeteries	\$ 217,443	\$ 282,314	\$ 267,891
001-009	Information Technology	\$ 1,225,116	\$ 1,419,107	\$ 1,465,578
001-010	Employee Services	\$ 374,347	\$ 349,810	\$ 326,418
001-011	Accounting	\$ 614,713	\$ 539,204	\$ 592,985
001-015	Municipal Court	\$ 286,616	\$ 257,590	\$ 276,790
001-016	Public Library	\$ 739,674	\$ 740,876	\$ 741,483
001-017	Marketing & Tourism	\$ -	\$ 281,707	\$ 320,952
001-018	Communications & Engagement	\$ 170,983	\$ 202,619	\$ 208,472
001-020	Police	\$ 5,283,095	\$ 5,166,589	\$ 5,283,407
001-022	Animal Services	\$ 263,383	\$ 266,663	\$ 297,373
001-023	Public Safety Communications	\$ 625,186	\$ 713,897	\$ 830,966
001-024	Denison Fire Rescue	\$ 5,790,476	\$ 5,945,737	\$ 5,275,172
001-030	Community Development & Planning	\$ 266,414	\$ 552,470	\$ 523,446
001-037	Building Permitting & Inspections	\$ 498,019	\$ 406,099	\$ 452,175
001-038	Code Compliance	\$ 291,096	\$ 318,332	\$ 388,207
001-044	Refuse & Recycling	\$ 3,046,127	\$ 2,936,835	\$ 2,719,997
001-046	Building Maintenance	\$ 197,883	\$ 176,780	\$ 186,148
001-055	Traffic & Markings	\$ 415,609	\$ 364,664	\$ 389,502
001-057	Street Maintenance	\$ 2,450,456	\$ 636,102	\$ 678,859
001-058	Demolition	\$ 161,371	\$ 133,128	\$ 83,557
001-060	Fleet & Facility Services	\$ 1,530,596	\$ 1,454,380	\$ 1,431,287
001-070	Parks	\$ 1,588,341	\$ 1,351,405	\$ 1,185,485
001-071	Recreation	\$ -	\$ 254,309	\$ 458,622
001-074	THF Park	\$ 568,511	\$ 619,778	\$ 746,818
001-075	Aquatics	\$ 423,906	\$ 396,080	\$ 448,553
001-079	Fleet Service Charges	\$ (1,140,197)	\$ (945,240)	\$ -
001-000	Transfers Out	\$ 947,478	\$ 1,043,590	\$ 1,021,430
001-000	Bad Debt Expense	\$ 66,724	\$ 57,329	\$ 325,000
General Fund Expenditures		\$ 29,117,943	\$ 28,603,594	\$ 31,126,890
Revenue Total:		\$ 28,607,181	\$ 28,486,246	\$ 31,219,031
Expenditure Total:		\$ (29,117,943)	\$ (28,603,594)	\$ (31,126,890)
General Fund Net Total:		\$ (510,762)	\$ (117,348)	\$ 92,141

Program: Administration
Department: City Manager's Office
Division: Emergency Operations - 001



This division is for general fund expenditures incurred during an unforeseen disaster or emergency.

FY 2019/2020 Accomplishments: _____ Total Number of Full-Time Staff: 0

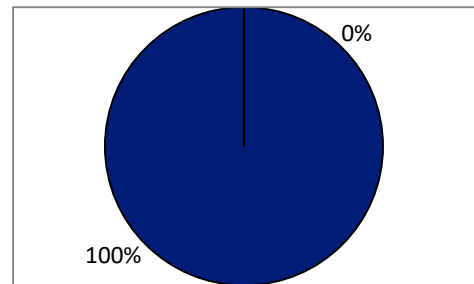
- N/A

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ 332,770	\$ -
Supplies	\$ -	\$ 153,396	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 486,166	\$ -

Total Division Expenditures \$ -
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 001 - Emergency Operations Center (EOC)			
82030 Information Technology	\$ -	\$ 100,258	\$ -
82120 Equipment Rental	\$ -	\$ 3,740	\$ -
82160 Training/Travel	\$ -	\$ 5,042	\$ -
82700 Professional Fees	\$ -	\$ 24,786	\$ -
82730 Community Outreach	\$ -	\$ 80,000	\$ -
82840 Demo, Contracts	\$ -	\$ 118,944	\$ -
83040 Janitorial Supplies	\$ -	\$ 20,380	\$ -
83280 Minor Tools	\$ -	\$ 33	\$ -
83290 Safety/PPE	\$ -	\$ 46,924	\$ -
83300 Department Supplies	\$ -	\$ 26,761	\$ -
83310 Equipment	\$ -	\$ 38,978	\$ -
83440 Building Maintenance	\$ -	\$ 300	\$ -
83560 Park Maintenance	\$ -	\$ 6,647	\$ -
83980 Miscellaneous	\$ -	\$ 13,374	\$ -
Division Total: Emergency Operations Center	\$ -	\$ 486,166	\$ -

Program: Administration
Department: City Manager's Office
Division: Executive Services - 002



The Office of the City Manager is responsible for the administration of all City affairs placed within its authority. The City Manager reports to the City Council.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 4

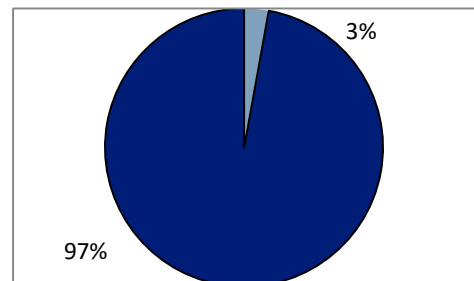
- In October 2019, three buildings were lost in a Downtown Denison fire. The City Manager worked extensively with property owners, the Mayor, Council Members and City staff in several departments to coordinate the clean-up and recovery initiative known as Denison Forward.
- The City Manager lead departments and Emergency Management staff to implement a proactive COVID-19 transmission prevention plan for staff, and coordinated development of mitigation ordinances and resolutions adopted by Council and the Mayor in response to the pandemic.
- An intensive 3+ day Executive Leadership Team Retreat was held in January. The team restructured themselves to be co-leaders and meet regularly to explore actions and policies that will move Team Denison towards being an effective, efficient, high performing organization.
- The voluntary Rental Registration and Inspections Program was finalized after meetings involving the City Manager, Community and Development staff, and community stakeholders. The program will help sustain safe and attractive housing for renters and provide landlords with resources to succeed.
- The City Manager continues to move the Designing Downtown Denison (D3) project forward. Alley Activation and the CMaR hiring process are recent steps taken in coordination with nearly every City department, downtown businesses, residents, and others.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 327,188	\$ 328,250	\$ 554,272
Contractual/Fixed	\$ 315,245	\$ 84,570	\$ 67,350
Supplies	\$ 24,565	\$ 17,634	\$ 11,600
Debt Service	\$ 5,303	\$ 309,523	\$ 252,500
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 672,302	\$ 739,976	\$ 885,722

Total Division Expenditures \$ 885,722
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 002 - Executive Services			
81010 Social Security - Full Time	\$ 16,266	\$ 16,723	\$ 33,724
81015 Social Security - Part Time	\$ 13	\$ 315	\$ 321
81020 Retirement TMRS	\$ 30,097	\$ 31,884	\$ 51,887
81040 Employee Insurance	\$ 12,331	\$ 11,365	\$ 23,078
81050 Workers' Compensation	\$ 160	\$ 206	\$ 225
81100 Salaries & Wages - Full Time	\$ 268,320	\$ 263,637	\$ 440,837
81150 Salaries & Wages - Part Time	\$ -	\$ 4,119	\$ 4,200
82010 Telecommunications	\$ 7,368	\$ 8,657	\$ -
82040 Postage	\$ 512	\$ 1,162	\$ 750
82130 Garage Fuel	\$ 297	\$ 142	\$ -
82160 Training/Travel	\$ 30,489	\$ 27,032	\$ 16,500
82210 Enterprise Car Rental Program	\$ 4,519	\$ 5,392	\$ -
82510 Garage Labor	\$ 9	\$ 20	\$ -
82530 Garage Sublet	\$ 1,945	\$ -	\$ -
82700 Professional Fees	\$ 248,862	\$ 22,423	\$ 35,000
82740 Advertising	\$ 12,915	\$ 15,476	\$ 10,000
82760 Office Machines	\$ 1,803	\$ -	\$ -
82780 Printing & Binding	\$ 232	\$ -	\$ 500
82820 Membership/Subscriptions	\$ 6,294	\$ 4,265	\$ 4,600
83010 Office Supplies	\$ 5,157	\$ 2,007	\$ 2,250
83020 Service Awards	\$ 351	\$ 762	\$ 800
83050 Hospitality	\$ 2,911	\$ 1,067	\$ 1,050
83120 Food	\$ 7,148	\$ 3,746	\$ 1,500
83130 Food - Council	\$ 3,105	\$ 405	\$ 1,000
83930 Special Events	\$ 5,894	\$ 9,647	\$ 5,000
84360 Elections	\$ 5,303	\$ -	\$ 12,500
84400 Legal Services	\$ -	\$ 309,523	\$ 240,000
Division Total: Executive Services	\$ 672,302	\$ 739,976	\$ 885,722

Program: Administration
Department: City Manager's Office
Division: Main Street - 003



This division is designed to retain, expand and recruit retail and commercial business in Denison with a primary focus on downtown revitalization, restoration and preservation of the historical district.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

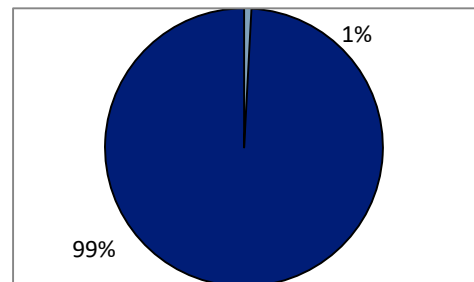
- The most prestigious accomplishment for downtowns is to receive the Great American Main Street Award. During the year, Denison was recognized by Main Street America as a semi-finalist for this award, validating Denison's status as a premier downtown destination.
- On 10/9/2019, a fire at 317 W. Main led to the loss of 100 lineal feet of historic buildings and damaged additional property. Fundraisers generated \$20,000 for business owners and tenants impacted. Main Street assisted property owners and aided in City efforts to clear lots and rebuild.
- Eighteen business owners and Main Street staff made two trips to Longmont, CO to attend Jon Schallert's Destination Business Bootcamp Workshop. Main Street staff also attended a Train the Trainer Course and taught four courses online that helped businesses during the COVID crisis.
- Phase One of Designing Downtown Denison (D3) continued with final design of the downtown streetscape plans. Periodic public meetings were held to inform stakeholders and a Construction Manager at Risk was hired. The project is set to go to bid in October 2020.
- The Eisenhower Memorial dedication in Washington, D.C. on 5/8/2020 has been postponed. A multi-year effort to recognize Denison was to culminate with a trip to the dedication in D.C.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 195,882	\$ 168,156	\$ 162,176
Contractual/Fixed	\$ 35,309	\$ 23,101	\$ 25,500
Supplies	\$ 82,585	\$ 89,508	\$ 83,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 313,775	\$ 280,764	\$ 271,176

Total Division Expenditures \$ 271,176
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 003 - Main Street			
81010 Social Security - Full Time	\$ 11,129	\$ 8,677	\$ 9,642
81015 Social Security - Part Time	\$ 25	\$ 939	\$ -
81020 Retirement TMRS	\$ 18,108	\$ 14,626	\$ 14,835
81040 Employee Insurance	\$ 13,777	\$ 10,873	\$ 11,561
81050 Workers' Compensation	\$ 57	\$ 92	\$ 100
81100 Salaries & Wages - Full Time	\$ 152,786	\$ 120,679	\$ 126,038
81150 Salaries & Wages - Part Time	\$ -	\$ 12,270	\$ -
82010 Telecommunications	\$ 2,015	\$ 3,636	\$ -
82040 Postage	\$ 312	\$ 12	\$ 300
82160 Training/Travel	\$ 9,597	\$ 4,055	\$ 5,000
82510 Garage Labor	\$ 26	\$ 22	\$ -
82520 Garage Parts	\$ -	\$ -	\$ -
82530 Garage Sublet	\$ 15	\$ 8	\$ -
82620 Electricity	\$ 267	\$ 229	\$ 300
82700 Professional Fees	\$ -	\$ 823	\$ 1,200
82740 Advertising	\$ 10,833	\$ 3,806	\$ 10,000
82760 Office Machines	\$ 3,148	\$ -	\$ -
82780 Printing & Binding	\$ 5,945	\$ 8,539	\$ 6,200
82820 Membership/Subscriptions	\$ 3,152	\$ 1,972	\$ 2,500
83010 Office Supplies	\$ 2,174	\$ 1,630	\$ 1,000
83020 Service Awards	\$ 485	\$ 409	\$ 500
83920 Historic Preservation	\$ 2,027	\$ 100	\$ 2,000
83930 Special Events	\$ 77,899	\$ 87,369	\$ 80,000
Division Total: Main Street	\$ 313,775	\$ 280,764	\$ 271,176

Program: Finance & Administrative Services
Department: Finance
Division: Non-Departmental - 004



This division accounts for non-specific divisional expenses such as property insurance, local organization contributions, contracts & agreements, hotel occupancy tax expenses, contingency expenses, and all other non-departmental fees.

FY 2019/2020 Accomplishments: _____ Total Number of Full-Time Staff: 0

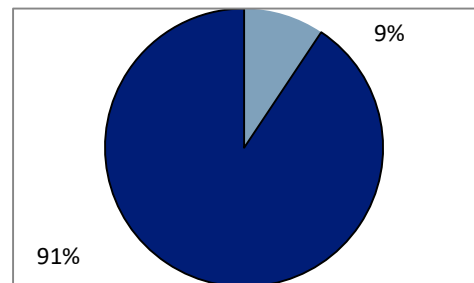
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Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 13,869	\$ 13,012	\$ 15,000
Supplies	\$ -	\$ -	\$ 1,139,000
Debt Service	\$ 1,214,630	\$ 1,049,302	\$ 1,769,687
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,228,500	\$ 1,062,314	\$ 2,923,687

Total Division Expenditures \$ 2,923,687
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 004 - Non-Departmental			
82820 Membership/Subscriptions	\$ 13,869	\$ 13,012	\$ 15,000
83285 Capital Requests (Budgeted)	\$ -	\$ -	\$ 39,000
83286 Capital Requests (Lease)	\$ -	\$ -	\$ 1,100,000
84040 Utility Rate Case Expense	\$ 2,194	\$ 1,256	\$ 2,400
84060 Insurance-Liability	\$ 157,263	\$ 194,220	\$ 200,046
84110 Texoma Community Center Contrib.	\$ 40,000	\$ 40,000	\$ 40,000
84130 Contracts & Agreements	\$ 191,428	\$ 116,184	\$ 489,000
84140 Contingency	\$ 46,586	\$ 65,377	\$ 50,000
84160 Taps Contract	\$ 31,500	\$ 31,500	\$ 31,500
84170 Credit Card Merchant Fees	\$ 30,882	\$ 38,016	\$ 32,000
84180 Claims & Refunds	\$ 16,951	\$ 603	\$ 1,500
84270 Lease Payments	\$ -	\$ -	\$ 200,000
84700 Tax Collections	\$ 12,884	\$ 12,995	\$ 13,500
84900 Denison CVB	\$ 181,431	\$ -	\$ -
84910 Chamber of Commerce	\$ 123,203	\$ -	\$ -
84940 TIRZ Contributions	\$ 209,520	\$ 346,765	\$ 500,074
84950 Appraisal District	\$ 170,789	\$ 202,386	\$ 209,667
Division Total: Non-Departmental	\$ 1,228,500	\$ 1,062,314	\$ 2,923,687

Program: Finance & Administrative Services
Department: Finance
Division: City Marshal - 007



The City Marshal is responsible for clearing warrants, service of court related papers, assistance with magistration and prisoner transport as well as acting as Court Bailiff/Security.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 1

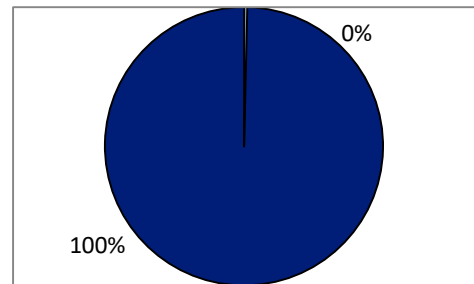
- Completed an audit of all outstanding city warrants and moved from the file folder method of storage to alphabetized binders for better organization, neatness, and faster audits in the future (2 per year).
- Conducted the first "Denison Marshal's Office Warrant Round-Up" in February and March. This led to numerous warrants being cleared through payment, community service, or arrest. Cans were also collected for a reduction in fines and those cans were donated to a local food pantry.
- Hired a part-time marshal to assist in the contact and/or arrest of individuals with outstanding warrants and to increase security for in-person court dockets. Employing a part-time marshal also reduced the potential cost of paying overtime for a police officer to assist, when necessary.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ 108,894	\$ 116,182
Contractual/Fixed	\$ -	\$ 1,284	\$ 2,300
Supplies	\$ -	\$ 2,045	\$ 1,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 112,223	\$ 119,732

Total Division Expenditures \$ 119,732
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 007 - City Marshal			
81010 Social Security - Full Time	\$ (67)	\$ 5,083	\$ 5,387
81015 Social Security - Part Time	\$ 67	\$ 1,451	\$ 1,851
81020 Retirement TMRS	\$ -	\$ 8,131	\$ 8,288
81040 Employee Insurance	\$ -	\$ 5,479	\$ 5,814
81050 Workers' Compensation	\$ -	\$ 206	\$ 225
81090 Overtime	\$ -	\$ -	\$ 1,320
81100 Salaries & Wages - Full Time	\$ -	\$ 66,854	\$ 70,417
81150 Salaries & Wages - Part Time	\$ -	\$ 18,964	\$ 22,880
81198 Accrued Wages	\$ -	\$ 2,726	\$ -
82130 Garage Fuel	\$ -	\$ 203	\$ -
82160 Training/Travel	\$ -	\$ 914	\$ 2,000
82700 Professional Fees	\$ -	\$ 117	\$ 200
82820 Membership/Subscriptions	\$ -	\$ 50	\$ 100
83010 Office Supplies	\$ -	\$ 940	\$ 250
83060 Uniforms/Boots	\$ -	\$ 607	\$ 500
83290 Safety/PPE	\$ -	\$ 499	\$ 500
Division Total: City Marshal	\$ -	\$ 112,223	\$ 119,732

Program: Community Services
Department: Community Development
Division: Cemeteries - 008



This division is responsible for the operation, maintenance and preservation of the city's 4 cemeteries: Oakwood, Coffman-Layne, Magnolia and Fairview. This division also oversees maintenance at Poole Cemetery.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 5

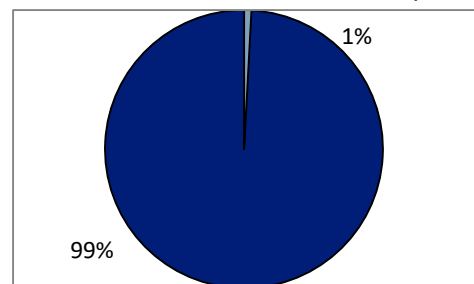
- Staff partnered with several local contractors for large scale tree trimming and reclaiming of borders within Oakwood Cemetery and Magnolia Cemetery.
- Staff installed new flag poles at Fairview Cemetery.
- Staff partnered with a local bee keeper to safely relocated two colonies of honey bees from unwanted areas.
- Staff installed new fencing at portions of McClain cemetery.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 170,292	\$ 243,279	\$ 235,691
Contractual/Fixed	\$ 12,948	\$ 8,099	\$ 7,650
Supplies	\$ 34,203	\$ 30,936	\$ 24,550
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 217,443	\$ 282,314	\$ 267,891

Total Division Expenditures \$ 267,891
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 008 - Cemeteries			
81010 Social Security - Full Time	\$ 8,981	\$ 13,454	\$ 13,083
81020 Retirement TMRS	\$ 15,025	\$ 21,779	\$ 20,130
81040 Employee Insurance	\$ 22,746	\$ 23,982	\$ 28,254
81050 Workers' Compensation	\$ 3,180	\$ 2,932	\$ 3,200
81090 Overtime	\$ 5,119	\$ 3,331	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 115,242	\$ 174,065	\$ 166,024
81198 Accrued Wages	\$ -	\$ 3,734	\$ -
82010 Telecommunications	\$ 4,899	\$ -	\$ -
82040 Postage	\$ 218	\$ 270	\$ 300
82130 Garage Fuel	\$ 1,575	\$ 726	\$ -
82140 Oil & Filters	\$ -	\$ 238	\$ 100
82160 Training/Travel	\$ -	\$ 384	\$ 1,000
82510 Garage Labor	\$ 230	\$ 74	\$ -
82520 Garage Parts	\$ 33	\$ 166	\$ -
82530 Garage Sublet	\$ 902	\$ 15	\$ -
82620 Electricity	\$ 5,091	\$ 5,251	\$ 5,000
82700 Professional Fees	\$ -	\$ 850	\$ -
82710 Temporary-Contract Labor	\$ -	\$ -	\$ 1,250
82820 Membership/Subscriptions	\$ -	\$ 125	\$ -
83010 Office Supplies	\$ 868	\$ 830	\$ 750
83060 Uniforms/Boots	\$ 2,145	\$ 2,303	\$ 2,500
83160 Auto/Equip Fuel	\$ 3,788	\$ 2,968	\$ 3,000
83240 Chemical Supplies	\$ 48	\$ 312	\$ 350
83280 Minor Tools	\$ 259	\$ 743	\$ 750
83290 Safety/PPE	\$ 154	\$ 264	\$ 200
83300 Department Supplies	\$ 11,963	\$ 16,053	\$ 3,000
83378 Burial Supplies	\$ -	\$ -	\$ 6,000
83380 Botanical & Grounds Maintenance	\$ 14,977	\$ 5,958	\$ 8,000
83480 Machine & Equipment Maintenance	\$ -	\$ 1,506	\$ -
Division Total: Cemeteries	\$ 217,443	\$ 282,314	\$ 267,891

Program: Finance & Administrative Services
Department: Finance
Division: Information Technology - 009



This division supports and maintains the City's computer hardware, software and networks.

FY 2019/2020 Accomplishments: **Total Number of Full-Time Staff: 5**

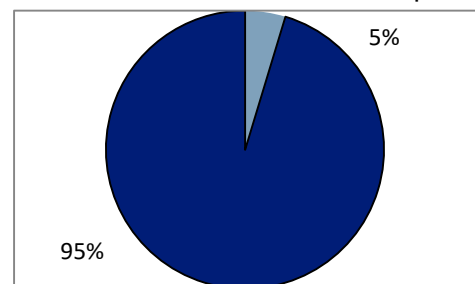
- Additional responsibilities and staffing were added due to increased workload; including the addition of an IT Support Technician. The existing IT Support Technician roles were restructured into a Public Safety IT & Communications Technician and Senior IT Support Technician.
- Due to the increased nature of ransomware events, IT implemented Datrium's Backup and DRaaS Solutions. Backups are conducted every 10 minutes and Disaster Recovery (DR) has been created to increase the City's durability in ransomware resiliency and to reduce recovery time.
- Windows 7/Windows Server 2008 R2 ended support in January 2020. IT upgraded all workstations to Windows 10 and servers to version 2012 or higher. The upgrade also allowed IT to implement Direct Access and Auto-VPN, which benefits the City during WFH periods, such as COVID-19.
- IT began upgrading the network infrastructure, including cameras, switches and wireless access points to UNIFI. Access Control was also upgraded to a corporate edition for ease of use and integration with existing systems and is now primarily Active Directory security group driven.
- Upgrades were completed at the PD for ticket writers/printers, Axon body cameras, WatchGuard in-car camera systems, GETAC MDTs (mobile data terminals), and desktop VOIP phones. Equipment will be added to a replacement cycle based on end of life/warranty requirements.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 276,034	\$ 313,912	\$ 368,674
Contractual/Fixed	\$ 625,471	\$ 972,341	\$ 958,439
Supplies	\$ 56,245	\$ 75,488	\$ 81,100
Debt Service	\$ 267,365	\$ 57,365	\$ 57,365
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,225,116	\$ 1,419,107	\$ 1,465,578

Total Division Expenditures \$ 1,465,578
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 009 - Information Technology			
81010 Social Security - Full Time	\$ 15,802	\$ 17,476	\$ 21,586
81020 Retirement TMRS	\$ 26,148	\$ 28,888	\$ 33,211
81040 Employee Insurance	\$ 21,661	\$ 21,820	\$ 28,581
81050 Workers' Compensation	\$ 92	\$ 118	\$ 125
81090 Overtime	\$ 3,281	\$ 2,960	\$ 3,000
81100 Salaries & Wages - Full Time	\$ 209,052	\$ 234,563	\$ 282,171
81198 Accrued Wages	\$ -	\$ 8,087	\$ -
82010 Telecommunications	\$ 7,288	\$ 306,316	\$ 299,809
82031 Web Domains	\$ -	\$ 698	\$ 2,384
82040 Postage	\$ -	\$ 4	\$ -
82050 Licenses	\$ -	\$ 77,661	\$ 101,196
82060 Alarm/Burglary	\$ -	\$ 5,070	\$ 4,680
82130 Garage Fuel	\$ 218	\$ 153	\$ -
82140 Oil & Filters	\$ -	\$ 94	\$ -
82160 Training/Travel	\$ 2,824	\$ 8,075	\$ 8,000
82430 Maintenance Fees	\$ 2,354	\$ 470,315	\$ 436,300
82450 Radio Maintenance	\$ 23,187	\$ 21,143	\$ 21,000
82510 Garage Labor	\$ 111	\$ 36	\$ -
82520 Garage Parts	\$ 16	\$ 32	\$ -
82530 Garage Sublet	\$ 12	\$ 89	\$ -
82700 Professional Fees	\$ 582,176	\$ 4,250	\$ 4,000
82760 Office Machines	\$ 5,987	\$ 78,230	\$ 80,070
82820 Membership/Subscriptions	\$ 1,299	\$ 175	\$ 1,000
83010 Office Supplies	\$ 5,109	\$ 2,347	\$ 2,000
83060 Uniform/Boots	\$ 989	\$ 155	\$ 1,250
83280 Minor Tools	\$ -	\$ 144	\$ 250
83283 Workstation/Mobile Equipment	\$ -	\$ 8,892	\$ 10,000
83284 Network Hardware	\$ -	\$ 28,720	\$ 30,000
83285 Capital Requests	\$ -	\$ 5,005	\$ -
83300 Department Supplies	\$ 50,147	\$ 30,225	\$ 37,600
84270 Lease Payments - Principal	\$ 57,365	\$ 57,365	\$ 57,365
84300 Lease Outlay	\$ 210,000	\$ -	\$ -
Division Total: Information Technology	\$ 1,225,116	\$ 1,419,107	\$ 1,465,578

Program: Finance & Administrative Services
Department: Finance
Division: Employee Services - 010



This division processes all new employees and administers benefits including insurance, retirement, vacation, sick leave, workers' compensation and payroll. This division is also responsible for administration of all personnel rules and regulations including civil service.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 3

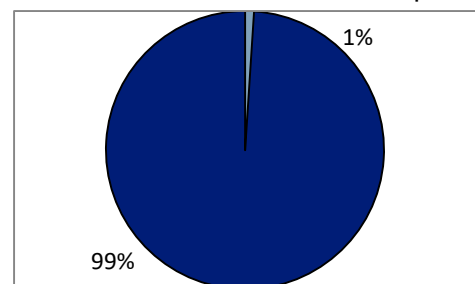
- ES staff completed the transition from a semi-monthly payroll process to a biweekly payroll process- Project 26. This included an educational campaign for all staff, a bank resource event, numerous one-on-one appointments and editing the payroll profile of each City of Denison employee.
- Neo-Gov software was successfully implemented this past year. It serves as the City of Denison application platform. Neo-Gov also assists with screening, scheduling, tracking and onboarding new hires in a paperless manner.
- The Employee Handbook was revised. Updates include policies related to biweekly pay, Open Government & Senate Bill 944, I.T., On Call, Dress Standards, Employee Grievance & Appeal process, Tobacco Use, Interdepartmental Employee Transfer, HIV/AIDS, and Medical Records Confidentiality & Privacy.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 251,399	\$ 229,838	\$ 238,918
Contractual/Fixed	\$ 52,004	\$ 32,686	\$ 35,000
Supplies	\$ 67,363	\$ 43,124	\$ 39,500
Debt Services	\$ 3,581	\$ 44,162	\$ 13,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 374,347	\$ 349,810	\$ 326,418

Total Division Expenditures \$ 326,418
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 13,859	\$ 11,865	\$ 14,190
81015 Social Security - Part Time	\$ 90	\$ 1,219	\$ -
81020 Retirement TMRS	\$ 23,972	\$ 19,859	\$ 21,833
81040 Employee Insurance	\$ 23,050	\$ 13,090	\$ 17,225
81050 Workers' Compensation	\$ 103	\$ 137	\$ 175
81100 Salaries & Wages - Full Time	\$ 190,325	\$ 163,280	\$ 185,495
81150 Salaries & Wages - Part Time	\$ -	\$ 15,934	\$ -
81198 Accrued Wages	\$ -	\$ 4,454	\$ -
82010 Telecommunications	\$ 2,983	\$ -	\$ -
82040 Postage	\$ 360	\$ 252	\$ 500
82160 Training/Travel	\$ 6,106	\$ 3,234	\$ 5,000
82170 Staff Development	\$ -	\$ 600	\$ 4,500
82180 Tuition Reimbursement	\$ 7,828	\$ 3,825	\$ -
82700 Professional Fees	\$ 7,003	\$ 9,333	\$ 7,000
82740 Advertising	\$ 928	\$ 850	\$ 3,000
82760 Office Machines	\$ 3,301	\$ -	\$ -
82780 Printing & Binding	\$ -	\$ -	\$ 500
82820 Membership/Subscriptions	\$ 958	\$ 451	\$ 500
82860 Physicals	\$ 22,536	\$ 14,140	\$ 14,000
83010 Office Supplies	\$ 1,997	\$ 2,092	\$ 1,500
83020 Service Awards	\$ 9,361	\$ 4,664	\$ 5,500
83030 Employee Banquet	\$ 17,683	\$ 11,620	\$ 12,000
83050 Hospitality	\$ 1,584	\$ 443	\$ 500
83060 Uniforms/Boots	\$ 23	\$ -	\$ -
83290 Safety/PPE	\$ 24	\$ 42	\$ -
83900 Civil Service	\$ 35,932	\$ 24,263	\$ 20,000
83925 Leadership Academy	\$ 758	\$ -	\$ -
84760 Unemployment	\$ 3,581	\$ 44,162	\$ 13,000
Division Total: Employee Services	\$ 374,347	\$ 349,810	\$ 326,418

Program: Finance & Administrative Services
Department: Finance
Division: Accounting - 011



This division accounts for City funds through a record system that is in compliance with recognized municipal accounting standards. It also performs purchasing, budgeting and auditing functions.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 6

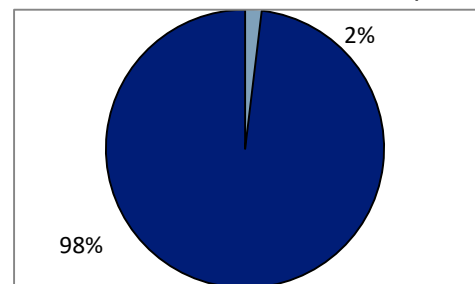
- Continued recognition by the Texas Comptroller of Public Accounts for their Transparency Stars Program in Traditional Finances. This program requires specific criteria be met by local governments across Texas that meet high standards of financial transparency online.
- Received the GFOA award for Certificate of Achievement for Excellence in Financial Reporting for the 2018 CAFR. This is the eighth year in a row that the City has received this award.
- Restructured & reassigned duties of the Accounting Division in order to improve productivity efficiency and flow of output.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 473,028	\$ 480,318	\$ 516,285
Contractual/Fixed	\$ 139,071	\$ 50,579	\$ 69,200
Supplies	\$ 2,614	\$ 8,307	\$ 7,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 614,713	\$ 539,204	\$ 592,985

Total Division Expenditures \$ 592,985
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 011 - Accounting			
81010 Social Security - Full Time	\$ 27,108	\$ 27,963	\$ 30,827
81020 Retirement TMRS	\$ 45,397	\$ 45,113	\$ 47,429
81040 Employee Insurance	\$ 33,506	\$ 25,813	\$ 34,832
81050 Workers' Compensation	\$ 229	\$ 212	\$ 230
81100 Salaries & Wages - Full Time	\$ 366,789	\$ 369,725	\$ 402,967
81198 Accrued Wages	\$ -	\$ 11,492	\$ -
82010 Telecommunications	\$ 3,511	\$ -	\$ -
82040 Postage	\$ 2,521	\$ 2,379	\$ 2,800
82160 Training/Travel	\$ 3,444	\$ 2,060	\$ 5,000
82700 Professional Fees	\$ 124,168	\$ 44,045	\$ 60,000
82760 Office Machines	\$ 4,414	\$ -	\$ -
82780 Printing and Binding	\$ 103	\$ -	\$ 200
82820 Membership/Subscriptions	\$ 910	\$ 2,094	\$ 1,200
83010 Office Supplies	\$ 2,614	\$ 8,307	\$ 7,000
83060 Uniforms/Boots	\$ -	\$ -	\$ 500
Division Total: Accounting	\$ 614,713	\$ 539,204	\$ 592,985

Program: Finance & Administrative Services
Department: Finance
Division: Municipal Court - 015



The Municipal Court is responsible for hearing misdemeanor cases in violation of City Ordinances and State Statutes under its jurisdiction - serving Denison Police, Fire, Code, Animal Control, DISD and Grayson County Health Department violations accordingly.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 5

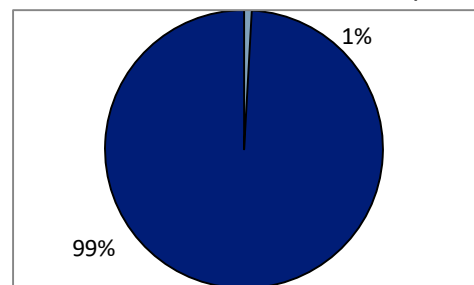
- With the addition of Tyler Content Manager for Court this budget year, Court successfully converted all of the active paper files to electronic files. The files are now accessible by the judges, prosecutor and Court staff from a computer.
- Municipal Court held it's first amnesty program leading up to Warrant Roundup. This allowed a reduction of certain fees on outstanding warrants in exchange for canned food items. The program successfully collected 1,336 canned food items, which were delivered to a local food bank.
- Participated in National Night Out and Municipal Court Week. Denison utilized Court Week to bring awareness to underage tobacco use. Court was recognized by the Texas Municipal Clerks Education Center for participation in both events.
- Court purchased electronic signature pads, as well as a third monitor for each clerk's window for use by the public when signing court documents. This is a huge step in moving Court forward to an electronic court.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 254,544	\$ 223,223	\$ 244,140
Contractual/Fixed	\$ 25,105	\$ 31,926	\$ 30,650
Supplies	\$ 6,967	\$ 2,441	\$ 2,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 286,616	\$ 257,590	\$ 276,790

Total Division Expenditures \$ 276,790
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 015 - Municipal Court			
81010 Social Security - Full Time	\$ 15,279	\$ 10,623	\$ 11,436
81015 Social Security - Part Time	\$ 153	\$ 2,490	\$ 3,443
81020 Retirement TMRS	\$ 20,792	\$ 15,763	\$ 17,594
81040 Employee Insurance	\$ 13,583	\$ 14,219	\$ 17,000
81050 Workers' Compensation	\$ 183	\$ 170	\$ 185
81100 Salaries & Wages - Full Time	\$ 204,555	\$ 138,576	\$ 149,482
81150 Salaries & Wages - Part Time	\$ -	\$ 36,950	\$ 45,000
81198 Accrued Wages	\$ -	\$ 4,433	\$ -
82010 Telecommunications	\$ 2,536	\$ -	\$ -
82040 Postage	\$ 2,458	\$ 2,931	\$ 1,500
82130 Garage Fuel	\$ 178	\$ -	\$ -
82160 Training/Travel	\$ 11,269	\$ 3,485	\$ 5,000
82510 Garage Labor	\$ 128	\$ 102	\$ -
82520 Garage Parts	\$ 0	\$ 3	\$ -
82530 Garage Sublet	\$ 474	\$ 485	\$ -
82700 Professional Fees	\$ 3,377	\$ 24,755	\$ 24,000
82760 Office Machines	\$ 4,047	\$ -	\$ -
82780 Printing & Binding	\$ 557	\$ -	\$ -
82820 Membership/Subscriptions	\$ 80	\$ 165	\$ 150
83010 Office Supplies	\$ 2,378	\$ 1,506	\$ 1,000
83060 Uniforms/Boots	\$ 2,250	\$ 935	\$ 1,000
83290 Safety/PPE	\$ 2,340	\$ -	\$ -
Division Total: Municipal Court	\$ 286,616	\$ 257,590	\$ 276,790

Program: Community Services
Department: Community Development
Division: Public Library - 016



This division provides progressive resources, meeting space, and guidance to the citizens of Denison and Grayson County in their pursuit of life-long learning.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 10

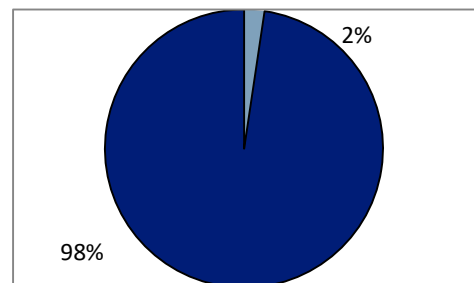
- In response to COVID-19, the library began producing online story times and other programs. It was discovered that this is a great way to reach more people, even when the library reopened. By the end of August the, library had produced 87 online videos and had more than 20,000 views.
- The library increased virtual resources for books and videos by adding Hoopla and expanding offerings in Overdrive.
- Collaborating with Parks & Recreation, the library began work on the installation of a Story Walk at THF Park. This is a way for families to enjoy reading and the outdoors together. Pages of a book are displayed in signs along a path. Books will be changed regularly to continually captivate interest.
- A project is underway with Grayson County Master Gardeners, Scouts, and volunteers to create a courtyard garden at the library as an outdoor reading area with room for small group programs.
- For the sixth straight year, Denison Public Library won the Achievement of Excellence in Libraries Award from the Texas Municipal Library Directors Association. Only 10% of libraries in Texas qualified for this award, which recognizes libraries for their public services.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 562,196	\$ 606,366	\$ 608,283
Contractual/Fixed	\$ 138,549	\$ 95,301	\$ 92,350
Supplies	\$ 38,929	\$ 39,208	\$ 40,850
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 739,674	\$ 740,876	\$ 741,483

Total Division Expenditures \$ 741,483
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 016 - Public Library			
81010 Social Security - Full Time	\$ 32,940	\$ 28,760	\$ 31,022
81015 Social Security - Part Time	\$ 320	\$ 6,249	\$ 4,743
81020 Retirement TMRS	\$ 41,687	\$ 46,321	\$ 47,729
81040 Employee Insurance	\$ 45,662	\$ 48,144	\$ 56,833
81050 Workers' Compensation	\$ 435	\$ 408	\$ 445
81100 Salaries & Wages - Full Time	\$ 441,153	\$ 380,848	\$ 405,511
81150 Salaries & Wages - Part Time	\$ -	\$ 81,692	\$ 62,000
81198 Accrued Wages	\$ -	\$ 13,944	\$ -
82010 Telecommunications	\$ 977	\$ -	\$ -
82040 Postage	\$ 1,261	\$ 851	\$ 1,000
82160 Training/Travel	\$ 456	\$ 772	\$ 2,000
82420 Building & Grnds Maintenance	\$ 26,317	\$ 28,038	\$ 23,000
82620 Electricity	\$ 16,991	\$ 16,084	\$ 18,000
82630 Gas & Propane	\$ 4,860	\$ 4,523	\$ 4,000
82700 Professional Fees	\$ 23,598	\$ 450	\$ 500
82730 Community Outreach	\$ 1,869	\$ 343	\$ 850
82760 Office Machines	\$ 7,845	\$ 158	\$ -
82800 BARR	\$ 42,000	\$ 42,000	\$ 40,000
82820 Membership/Subscriptions	\$ 12,376	\$ 2,082	\$ 3,000
83010 Office Supplies	\$ 868	\$ 812	\$ 2,500
83040 Janitorial Supplies	\$ 3,086	\$ 1,935	\$ 3,150
83100 Youth Services	\$ 16,684	\$ 13,061	\$ 15,200
83110 Family Place	\$ 796	\$ -	\$ 1,000
83300 Department Supplies	\$ 15,666	\$ 20,694	\$ 17,000
83480 Machine & Equipment Maintenance	\$ 1,830	\$ 2,707	\$ 2,000
Division Total: Public Library	\$ 739,674	\$ 740,876	\$ 741,483

Program: Community Services
Department: Community Development
Division: Marketing & Tourism - 017



This division is designed to market and promote the City to tourists through social media, digital marketing, and print advertising with the ultimate goal being to create overnight stays.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 1

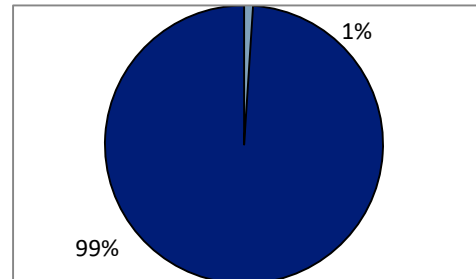
- Collaborated with Parks & Recreation and Main Street through COVID-19 to create and maintain a "Business Reopening" page on the City website as a resource for the community.
- Designed five coloring pages to access online and print for anyone to virtually visit Denison. Contracted with a photographer to capture Denison nature photos on a monthly basis as advertising focus shifted to socially distanced activities.
- As businesses were able to reopen, Marketing collaborated with Parks & Recreation and Main Street to create a video spotlighting several business owners. The video, titled "Come Alive," generated over 15,000 views on Facebook.
- Marketing secured Denison's hosting of the Texas Local Firefighter Retirement Act (TLFFRA) 2021 conference.
- A five-year strategic plan has been developed and will be finalized September 2020.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ 67,408	\$ 69,302
Contractual/Fixed	\$ -	\$ 119,559	\$ 166,600
Supplies	\$ -	\$ 24,849	\$ 30,050
Debt Service	\$ -	\$ 69,890	\$ 55,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 281,707	\$ 320,952

Total Division Expenditures \$ 320,952
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2019			2020			2021
<u>Expenditures</u>									
Division: 017 - Marketing & Tourism									
81010	Social Security - Full Time	\$	-	\$	3,496	\$	4,068		
81020	Retirement TMRS	\$	-	\$	6,170	\$	6,260		
81040	Employee Insurance	\$	-	\$	5,429	\$	5,745		
81050	Workers' Compensation	\$	-	\$	43	\$	47		
81100	Salaries & Wages - Full Time	\$	-	\$	50,728	\$	53,182		
81198	Accrued Wages	\$	-	\$	1,541	\$	-		
82040	Postage	\$	-	\$	-	\$	3,000		
82160	Training/Travel	\$	-	\$	3,562	\$	3,000		
82700	Professional Fees	\$	-	\$	44,321	\$	102,500		
82740	Advertising	\$	-	\$	60,690	\$	35,000		
82780	Printing & Binding	\$	-	\$	4,822	\$	4,500		
82820	Membership/Subscriptions	\$	-	\$	6,165	\$	18,600		
83010	Office Supplies	\$	-	\$	9	\$	50		
83920	Historic Preservation	\$	-	\$	22,065	\$	10,000		
83930	Special Events	\$	-	\$	2,775	\$	20,000		
84130	Contracts & Agreements	\$	-	\$	-	\$	10,000		
84900	Denison CVB	\$	-	\$	26,250	\$	-		
84905	Arts Program	\$	-	\$	43,640	\$	45,000		
Division Total: Marketing & Tourism		\$	-	\$	281,707	\$	320,952		

Program: Administration
Department: City Manager's Office
Division: Communications & Engagement - 018



This division supports city government and the residents of Denison by working collaboratively to build positive relationships, promote innovative avenues to be involved, informed and engaged through the use of social media and neighborhood collaboration.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

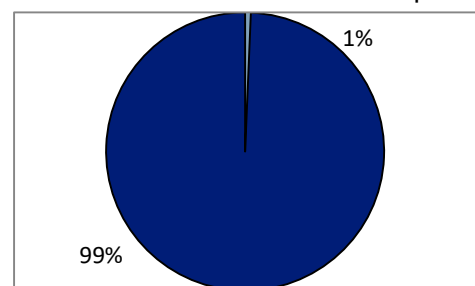
- Staff launched "Let's Talk Denison," a talk-show style production that aims to educate and engage with the Denison community. The first two episodes featured Chief Mike Gudgel, the City Council, and Music on Main. These two episodes have obtained over 12,000 views.
- In Spring, staff partnered with the National Research Center to conduct a survey of residents to provide a comprehensive picture of livability and resident perspective about local government, policies, and management. 411 households responded and the City is using this data to move Denison forward.
- With the Keep Denison Beautiful program, staff hosted three Chunk Your Junk events this year. Communications & Engagement collaborated with Sanitation and Parks & Recreation to provide an opportunity for residents to dispose of bulk waste at no cost to them!
- Staff collaborated with the Denison Arts Council to support the local arts community by hosting "Art in the Hall." This event allows artists to display their work in City Hall for residents and employees to enjoy. This also showcases the broad diversity and opportunity for growth in the arts in Denison.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 88,832	\$ 137,183	\$ 140,202
Contractual/Fixed	\$ 77,531	\$ 60,348	\$ 60,270
Supplies	\$ 4,620	\$ 5,088	\$ 8,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 170,983	\$ 202,619	\$ 208,472

Total Division Expenditures \$ 208,472
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 018 - Communications & Engagement			
81010 Social Security - Full Time	\$ 4,981	\$ 7,695	\$ 8,269
81020 Retirement TMRS	\$ 8,539	\$ 12,731	\$ 12,723
81040 Employee Insurance	\$ 5,856	\$ 9,731	\$ 11,000
81050 Workers' Compensation	\$ 92	\$ 92	\$ 115
81100 Salaries & Wages - Full Time	\$ 69,365	\$ 104,675	\$ 108,095
81198 Accrued Wages	\$ -	\$ 2,259	\$ -
82010 Telecommunications	\$ 602	\$ -	\$ -
82040 Postage	\$ 2	\$ 19	\$ 500
82160 Training/Travel	\$ 4,921	\$ 2,999	\$ 2,500
82700 Professional Fees	\$ 51,815	\$ 34,538	\$ 37,500
82730 Community Outreach	\$ 12,273	\$ 8,387	\$ 12,000
82760 Office Machines	\$ 668	\$ -	\$ -
82780 Printing & Binding	\$ 6,281	\$ 13,168	\$ 7,000
82820 Membership/Subscriptions	\$ 968	\$ 1,237	\$ 770
83010 Office Supplies	\$ 550	\$ 575	\$ 1,000
83930 Special Events	\$ 2,420	\$ 3,457	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 1,650	\$ 1,056	\$ 4,000
Division Total: Communications & Engagement	\$ 170,983	\$ 202,619	\$ 208,472

Program: Public Safety
Department: Police Services
Division: Police - 020



This division is responsible for traffic enforcement, accident investigation and patrol duties performed by all officers.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 53

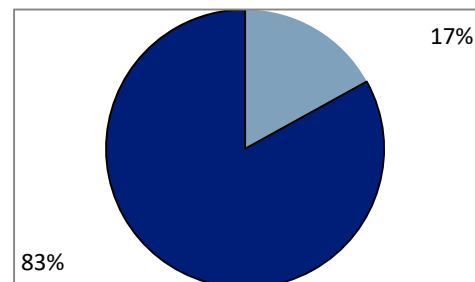
- Officers upgraded to the Blauer RS uniforms department-wide, transitioned from Sig 357 to Glock 9mm handguns, and redesigned badges. The new badges represent the history of the department.
- The department successfully conducted five civil service exams, which led to the hiring of ten new officers to fill open positions. Only two Police Officer positions remain open.
- To promote community services the Police placed a medication disposal box in the Police lobby, initiated a successful and popular birthday drive-by program during COVID shut-down, hosted a National Night Out event in the Fall, and formed a Community Leaders Group with regular meetings.
- Created and implemented a new online reporting service. Citizens can go to the City website and file a report online for specific occurrences. These include: burglary of a motor vehicle, theft, criminal mischief, harassing phone call, fraud, lost property, or abandoned vehicle.
- Re-establishment of the Bike Patrol Program. Police added five new certified bike officers, for a total of seven now active in the Bike Patrol Unit. This unit will patrol the Waterloo and Katy Trail areas, work special events (Fall Festival, parades, etc.), as well as other assignments.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 4,526,323	\$ 4,371,317	\$ 4,752,054
Contractual/Fixed	\$ 356,025	\$ 291,426	\$ 75,827
Supplies	\$ 160,238	\$ 265,940	\$ 217,620
Debt Service	\$ 240,510	\$ 237,906	\$ 237,906
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,283,095	\$ 5,166,589	\$ 5,283,407

Total Division Expenditures \$ 5,283,407
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expenditure



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 265,520	\$ 253,776	\$ 282,228
81020 Retirement TMRS	\$ 446,252	\$ 410,222	\$ 434,225
81040 Employee Insurance	\$ 222,727	\$ 204,421	\$ 316,345
81050 Workers' Compensation	\$ 24,138	\$ 27,999	\$ 30,000
81080 Longevity	\$ 24,063	\$ 19,744	\$ 20,820
81090 Overtime	\$ 59,780	\$ 53,551	\$ 65,000
81095 FBI Task Force Overtime	\$ 45,862	\$ 34,390	\$ 30,000
81096 HPTC Overtime	\$ -	\$ 720	\$ 50,000
81100 Salaries & Wages - Full Time	\$ 3,437,981	\$ 3,261,612	\$ 3,523,436
81198 Accrued Wages	\$ -	\$ 104,882	\$ -
82010 Telecommunications	\$ 49,201	\$ -	\$ -
82040 Postage	\$ 564	\$ 481	\$ 700
82130 Garage Fuel	\$ 75,616	\$ 64,787	\$ -
82160 Training/Travel	\$ 29,919	\$ 26,278	\$ 35,000
82180 Tuition Reimbursement	\$ 3,686	\$ 4,574	\$ -
82210 Enterprise Car Rental Program	\$ 85,581	\$ 118,822	\$ -
82510 Garage Labor	\$ 13,452	\$ 13,265	\$ -
82520 Garage Parts	\$ 5,022	\$ 12,089	\$ -
82530 Garage Sublet	\$ 28,115	\$ 23,438	\$ -
82620 Electricity	\$ 16,809	\$ 16,214	\$ 16,000
82630 Gas & Propane	\$ 1,539	\$ 1,243	\$ 1,500
82700 Professional Fees	\$ 28,813	\$ 6,697	\$ 6,000
82730 Community Outreach	\$ -	\$ -	\$ 6,000
82760 Office Machines	\$ 14,114	\$ -	\$ -
82780 Printing & Binding	\$ 1,306	\$ 149	\$ 1,000
82820 Membership/Subscriptions	\$ 2,290	\$ 3,390	\$ 5,627
82985 Recruiting	\$ -	\$ -	\$ 4,000
83010 Office Supplies	\$ 9,089	\$ 7,325	\$ 8,000
83040 Janitorial Supplies	\$ 5,006	\$ 5,708	\$ 25,000
83060 Uniforms/Boots	\$ 32,297	\$ 49,163	\$ 45,100
83120 Food	\$ 4,412	\$ 4,820	\$ 6,000
83160 Auto/Equip Fuel	\$ 601	\$ 1,070	\$ 4,000
83245 External Expenses (SRO)	\$ -	\$ -	\$ 30,200
83300 Department Supplies	\$ 73,323	\$ 132,377	\$ 59,620
83320 Ammunition & Firearms	\$ -	\$ 26,701	\$ 14,000
83370 K-9 Expense	\$ 2,299	\$ 758	\$ 2,700
83440 Building Maintenance	\$ 24,736	\$ 33,331	\$ 8,500
83460 Auto Maintenance	\$ 7,910	\$ 3,923	\$ 12,500
83980 Miscellaneous	\$ 565	\$ 764	\$ 2,000
84260 Interest Expense	\$ 6,572	\$ 3,968	\$ 3,968
84270 Lease Payments	\$ 23,938	\$ 23,938	\$ 23,938
84280 Tax Note	\$ 210,000	\$ 210,000	\$ 210,000
Division Total: Police	\$ 5,283,095	\$ 5,166,589	\$ 5,283,407

Program: Community Services
Department: Community Development
Division: Animal Services - 022



This division is responsible for the enforcement of animal ordinances including restraint, picking up injured animals and disposal of dead animals.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 3

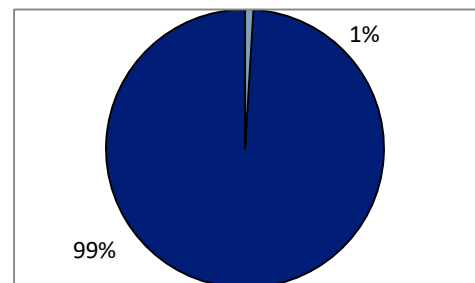
- Animal Services answered and/or responded to 2,300 calls for service.
- Thanks to the continued partnership between the City of Denison and Denison Animal Welfare Group, the live release rate for animals relinquished to the city pound is over 94%. Year-to-date, over 700 animals have been taken to the pound .
- An Animal Services Officer achieved the State of Texas Certification status. Animal Services Officers completed multiple continuing education courses throughout the year. These courses enable Animal Services to operate efficiently, and allow for continual advancement of best practices.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 85,602	\$ 96,168	\$ 137,323
Contractual/Fixed	\$ 174,598	\$ 164,293	\$ 154,250
Supplies	\$ 3,182	\$ 6,203	\$ 5,800
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 263,383	\$ 266,663	\$ 297,373

Total Division Expenditures \$ 297,373
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2019		2020		2021
<u>Expenditures</u>						
Division: 022 - Animal Services						
81010 Social Security - Full Time	\$	4,602	\$	4,974	\$	7,932
81020 Retirement TMRS	\$	7,793	\$	8,432	\$	8,370
81040 Employee Insurance	\$	9,052	\$	10,744	\$	16,829
81050 Workers' Compensation	\$	423	\$	394	\$	500
81090 Overtime	\$	3,403	\$	2,666	\$	3,200
81100 Salaries & Wages - Full Time	\$	60,329	\$	66,872	\$	100,492
81198 Accrued Wages	\$	-	\$	2,085	\$	-
82010 Telecommunications	\$	1,793	\$	-	\$	-
82130 Garage Fuel	\$	6,085	\$	4,337	\$	-
82160 Training/Travel	\$	1,819	\$	1,384	\$	1,000
82210 Enterprise Car Rental Program	\$	-	\$	4,104	\$	-
82510 Garage Labor	\$	808	\$	698	\$	-
82520 Garage Parts	\$	283	\$	448	\$	-
82530 Garage Sublet	\$	4,799	\$	338	\$	-
82620 Electricity	\$	1,508	\$	1,544	\$	1,300
82630 Gas & Propane	\$	417	\$	483	\$	450
82700 Professional Fees	\$	157,088	\$	150,907	\$	151,500
82820 Membership/Subscriptions	\$	-	\$	50	\$	-
83060 Uniforms/Boots	\$	-	\$	544	\$	600
83080 Clothing & Linen	\$	848	\$	-	\$	-
83245 External Expense (DAWG)	\$	-	\$	2,872	\$	2,700
83280 Minor Tools	\$	1,155	\$	764	\$	1,000
83300 Department Supplies	\$	1,180	\$	2,023	\$	1,500
Division Total: Animal Services	\$	263,383	\$	266,663	\$	297,373

Program: Public Safety
Department: Combined Services
Division: Communications - 023



This division provides the citizens of Denison with a centralized 911 dispatch center for all fire, emergency medical services and police calls.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 12

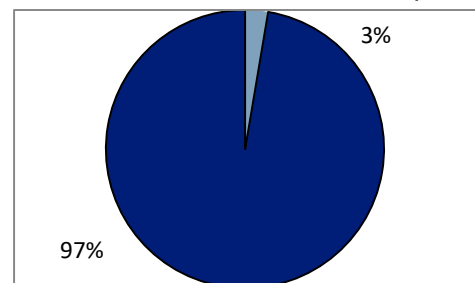
- Purchased and implemented Vista Com's new EVENTIDE product - new phone recording system for the Communications Division.
- Purchased and implemented wireless headsets and foot pedals for consoles in the 911 Communications Center.
- Multiple Communications Specialists were recognized at the annual TCOG Telecommunicator Banquet. Awards received: Silent Hero Award, Life Saving Award, and two nominations for Team Award.
- Communications was presented with a framed, original signed copy of House Bill 1090 during Telecommunicator Week. This Bill classifies dispatchers as First Responders in the State of Texas. Texas is one of only three states where dispatchers are officially recognized as first responders.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 572,951	\$ 686,921	\$ 783,150
Contractual/Fixed	\$ 48,861	\$ 20,331	\$ 41,316
Supplies	\$ 3,374	\$ 6,644	\$ 6,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 625,186	\$ 713,897	\$ 830,966

Total Division Expenditures \$ 830,966
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 023 - Public Safety Communications			
81010 Social Security - Full Time	\$ 32,858	\$ 37,975	\$ 41,343
81015 Social Security - Part Time	\$ 45	\$ 1,427	\$ 2,528
81020 Retirement TMRS	\$ 52,853	\$ 61,820	\$ 66,315
81040 Employee Insurance	\$ 39,397	\$ 39,250	\$ 67,933
81050 Workers' Compensation	\$ 3,581	\$ 3,285	\$ 4,000
81090 Overtime	\$ 31,394	\$ 42,758	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 412,823	\$ 467,349	\$ 540,422
81150 Salaries & Wages - Part Time	\$ -	\$ 18,658	\$ 35,609
81198 Accrued Wages	\$ -	\$ 14,399	\$ -
82010 Telecommunications	\$ 20,279	\$ 10,833	\$ 25,816
82020 E911-Monthly	\$ 19,360	\$ -	\$ -
82160 Training/Travel	\$ 2,852	\$ 2,889	\$ 7,000
82620 Electricity	\$ 2,920	\$ 2,836	\$ 3,200
82700 Professional Fees	\$ 3,451	\$ 3,773	\$ 5,300
83010 Office Supplies	\$ 1,208	\$ 3,729	\$ 3,000
83060 Uniforms/Boots	\$ 2,166	\$ 2,915	\$ 3,500
Division Total: Public Safety Communications	\$ 625,186	\$ 713,897	\$ 830,966

Program: Public Safety
Department: Fire Services
Division: Denison Fire Rescue - 024



This division protects the lives and property of the citizens of Denison through fire suppression and rescue services, fire prevention and investigation, emergency medical services, emergency management and public education. This division also manages the budgeted finances.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 56

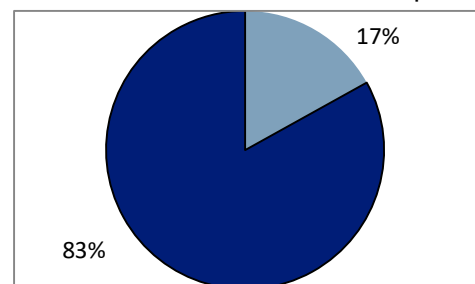
- DFR played an instrumental role in the initial phase of the COVID-19 pandemic. DFR was pivotal in the decontamination process of Denison PD vehicles and other City department offices. They also procured the necessary PPE/hand sanitizers to keep City employees and the community safe.
- DFR completed the reconstruction of the Station 2 (Westend Fire Station) project. The 6-bedroom facility has an office for the shift captain and engineer, has been equipped with new appliances, and meets current ADA guidelines.
- DFR personnel are diligently working to obtain trainer certifications in high angle, swift water, and dive rescue. These certifications will allow certified firefighters to train within the department, thus, allowing DFR to save taxpayer money on travel and training expenses.
- October 9, 2019 at 10:02 AM DFR responded to the Main Street fire. Fire ground operations lasted a grueling 24 hours, along with an exhausting week of monitoring the site. The effort to contain the fire encompassed the assistance of our mutual aid partners and multiple City of Denison departments.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 4,798,044	\$ 5,063,462	\$ 4,745,223
Contractual/Fixed	\$ 550,540	\$ 413,739	\$ 241,150
Supplies	\$ 189,107	\$ 282,818	\$ 165,600
Debt Service	\$ 209,391	\$ 185,718	\$ 123,199
Capital Outlay	\$ 43,395	\$ -	\$ -
Total Expenditures	\$ 5,790,476	\$ 5,945,737	\$ 5,275,172

Total Division Expenditures \$ 5,275,172
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 66,062	\$ 67,048	\$ 63,999
81020 Retirement TMRS	\$ 25,569	\$ 23,072	\$ 19,780
81030 Firemens Retirement	\$ 513,916	\$ 624,020	\$ 634,884
81040 Employee Insurance	\$ 288,342	\$ 246,714	\$ 274,800
81050 Workers' Compensation	\$ 22,296	\$ 27,492	\$ 30,000
81080 Longevity	\$ 28,443	\$ 21,786	\$ 21,900
81090 Overtime	\$ 363,172	\$ 376,305	\$ 308,000
81100 Salaries & Wages - Full Time	\$ 3,490,245	\$ 3,565,415	\$ 3,391,860
81198 Accrued Wages	\$ -	\$ 111,610	\$ -
82010 Telecommunications	\$ 24,937	\$ -	\$ -
82040 Postage	\$ 189	\$ 427	\$ 250
82130 Fuel	\$ 57,756	\$ 33,036	\$ -
82140 Oil & Filters	\$ 208	\$ 1,320	\$ 5,000
82160 Training/Travel	\$ 40,596	\$ 85,860	\$ 65,000
82180 Tuition Reimbursement	\$ 1,000	\$ -	\$ -
82200 Car Allowance	\$ 300	\$ -	\$ -
82210 Enterprise Car Rental Program	\$ 42,345	\$ 35,233	\$ -
82280 Laundry	\$ 11,073	\$ 2,241	\$ 12,000
82420 Building & Grnds Maintenance	\$ 14,049	\$ 21,520	\$ 20,000
82440 Equipment Maintenance Contract	\$ 9,248	\$ 8,314	\$ 19,500
82510 Garage Labor	\$ 12,087	\$ 15,472	\$ -
82520 Garage Parts	\$ 1,709	\$ 6,035	\$ -
82530 Garage Sublet	\$ 214,406	\$ 76,066	\$ -
82620 Electricity	\$ 23,178	\$ 23,907	\$ 25,000
82630 Gas & Propane	\$ 6,629	\$ 6,406	\$ 8,500
82700 Professional Fees	\$ 57,678	\$ 48,281	\$ 46,000
82730 Community Outreach	\$ 272	\$ 13,287	\$ 2,500
82740 Advertising	\$ 1,810	\$ 119	\$ 1,000
82760 Office Machines	\$ 5,696	\$ -	\$ -
82780 Printing & Binding	\$ 64	\$ -	\$ 500
82820 Membership/Subscriptions	\$ 21,640	\$ 32,588	\$ 30,900
82990 Civil Defense	\$ 3,669	\$ 3,627	\$ 5,000
83010 Office Supplies	\$ 2,995	\$ 3,716	\$ 4,500
83040 Janitorial Supplies	\$ 8,131	\$ 5,645	\$ 6,000
83060 Uniforms/Boots	\$ 19,354	\$ 31,021	\$ 20,500
83120 Food	\$ -	\$ 6,972	\$ 3,000
83160 Auto/Equip Fuel	\$ 3,451	\$ 1,918	\$ 1,500
83250 Pest Control	\$ -	\$ 113	\$ 100
83280 Minor Tools	\$ 3,171	\$ 3,096	\$ 5,000
83290 Safety/PPE	\$ 15,997	\$ 62,984	\$ 34,000
83300 Department Supplies	\$ 35,795	\$ 102,096	\$ 21,000
83340 EMS Supplies	\$ 100,213	\$ 45,506	\$ 50,000
83360 Fire Hose	\$ -	\$ 19,752	\$ 20,000
84260 Interest Expense	\$ 5,628	\$ -	\$ -

**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
84270 Lease Payments	\$ 203,763	\$ 185,718	\$ 123,199
85400 Buildings	\$ 43,395	\$ -	\$ -
Division Total: Denison Fire Rescue	\$ 5,790,476	\$ 5,945,737	\$ 5,275,172

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Program: Community Services
Department: Community Development
Division: Community Development & Planning - 030



This division reviews plats and development plans to check compliance with City standards and goals, as well as develops and maintains a comprehensive growth policy.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 3

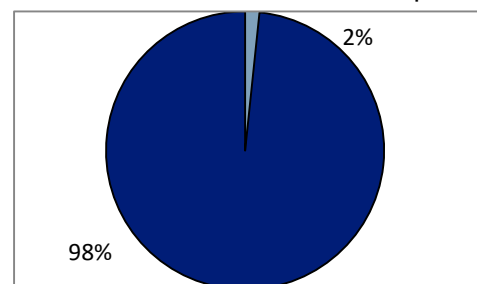
- The Community Development Block Grant (CDBG) 5-Year Consolidated Plan was adopted. Public Services was added to the plan, which will allow staff to assist organizations and programs supporting low- and moderate-income households in Denison.
- Historic Preservation issued Certificates of Appropriateness for Alley Activation. Community Development & Planning staff assisted with façade restorations and partnered with Code Compliance staff to help dozens of property owners meet and exceed minimum property standards.
- Community Development & Planning staff was instrumental in the opening of Urban Air, HeyDay Entertainment Center, Culver’s Hamburgers & Frozen Custard, and Starbucks in Gateway Village.
- A land use tracking module was created for division projects and checklists for applicants were redesigned to clarify and simplify the process. The internal plan and project review process has been entirely recreated to ensure accuracy, timeliness, and quality.
- Hyde Park Apartments were completed after months of plan review by staff. This is in addition to 9 commercial site plans, 8 conditional use permits, and dozens of plats and rezone requests processed by staff for Planning & Zoning Commission and City Council approval.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 228,113	\$ 220,210	\$ 197,446
Contractual/Fixed	\$ 28,710	\$ 144,107	\$ 104,500
Supplies	\$ 3,084	\$ 1,991	\$ 1,500
Debt Service	\$ 6,507	\$ 186,162	\$ 220,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 266,414	\$ 552,470	\$ 523,446

Total Division Expenditures \$ 523,446
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2019		2020		2021
<u>Expenditures</u>						
Division: 030 - Community Development & Planning						
81010	Social Security - Full Time	\$ 14,380	\$	15,655	\$	13,427
81020	Retirement TMRS	\$ 24,446	\$	25,552	\$	20,658
81040	Employee Insurance	\$ 16,085	\$	13,753	\$	16,899
81050	Workers' Compensation	\$ 103	\$	101	\$	110
81100	Salaries & Wages - Full Time	\$ 173,099	\$	162,577	\$	146,352
81198	Accrued Wages	\$ -	\$	2,573	\$	-
82010	Telecommunications	\$ 3,732	\$	-	\$	-
82040	Postage	\$ 389	\$	267	\$	500
82160	Training/Travel	\$ 7,685	\$	4,782	\$	7,000
82700	Professional Fees	\$ 13,960	\$	136,811	\$	95,000
82760	Office Machines	\$ 1,443	\$	-	\$	-
82780	Printing & Binding	\$ -	\$	307	\$	500
82820	Membership/Subscriptions	\$ 1,502	\$	1,941	\$	1,500
83010	Office Supplies	\$ 3,084	\$	1,991	\$	1,500
84125	Incentive Payments	\$ -	\$	186,162	\$	220,000
84180	Claims & Refunds	\$ 6,507	\$	-	\$	-
Division Total: Community Development & Planni		\$ 266,414	\$	552,470	\$	523,446

Program: Community Services
Department: Community Development
Division: Building Permitting & Inspections - 037



This division performs inspections on all electrical, plumbing, gas, building and mechanical constructions within the City of Denison to ensure that structures are up to code.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 6

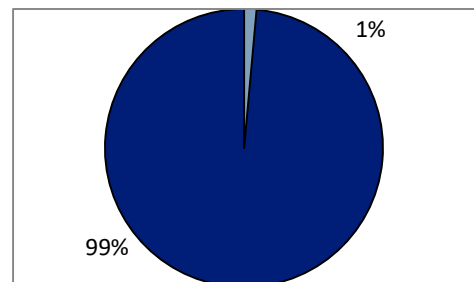
- The Residential Remodel Incentive Program currently encompasses 77 qualifying homes (report date 8/30/2020).
- 113 new single family residential permits issued. 286 commercial permits issued with a value of \$71,561,649 (report date 8/30/2020).
- Total residential and commercial permits issued: 1,347 valued at \$90,725,989.
Fees collected: \$473,957.00.
Total inspections performed: 5,599 (report date 8/30/2020).
- Large projects completed with receipt of final Certificate of Occupancy include: Heyday Entertainment Center, Urban Air, B&B Automotive, Subway, Culver's Hamburgers & Frozen Custard, Hyde Park Apartments, and the remodel of the West End Fire Station.
- The Building Department collaborated with local builders to upgrade the existing 2012 International Code Council (ICC) building codes to the 2018 ICC building codes. Planned adoption is year-end 2020.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 364,798	\$ 390,854	\$ 409,025
Contractual/Fixed	\$ 124,461	\$ 9,786	\$ 34,150
Supplies	\$ 8,760	\$ 5,459	\$ 9,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 498,019	\$ 406,099	\$ 452,175

Total Division Expenditures \$ 452,175
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 20,671	\$ 22,131	\$ 23,975
81020 Retirement TMRS	\$ 34,744	\$ 36,014	\$ 36,866
81040 Employee Insurance	\$ 26,349	\$ 26,933	\$ 34,220
81050 Workers' Compensation	\$ 606	\$ 564	\$ 575
81100 Salaries & Wages - Full Time	\$ 282,428	\$ 296,188	\$ 313,389
81198 Accrued Wages	\$ -	\$ 9,026	\$ -
82010 Telecommunications	\$ 4,125	\$ -	\$ -
82040 Postage	\$ 11	\$ 38	\$ 150
82130 Garage Fuel	\$ 1,772	\$ 1,401	\$ -
82160 Training/Travel	\$ 6,665	\$ 2,892	\$ 6,800
82180 Tuition Reimbursement	\$ 536	\$ 1,619	\$ -
82510 Garage Labor	\$ 485	\$ 391	\$ -
82520 Garage Parts	\$ 69	\$ 182	\$ -
82530 Garage Sublet	\$ 211	\$ 1,938	\$ -
82700 Professional Fees	\$ 108,552	\$ 333	\$ 25,000
82760 Office Machines	\$ 1,443	\$ -	\$ -
82780 Printing & Binding	\$ 211	\$ 858	\$ 700
82820 Membership/Subscriptions	\$ 382	\$ 135	\$ 1,500
83010 Office Supplies	\$ 6,448	\$ 1,660	\$ 2,500
83060 Uniforms/Boots	\$ 2,253	\$ 1,111	\$ 2,000
83300 Department Supplies	\$ 59	\$ 2,687	\$ 4,500
Division Total: Building Permitting & Inspections	\$ 498,019	\$ 406,099	\$ 452,175

Program: Community Services
Department: Community Development
Division: Code Compliance - 038



Inspects properties within the City Limits to ensure compliance with ordinances in regards to trash, weeds, tall grass and junked or abandoned vehicles.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 6

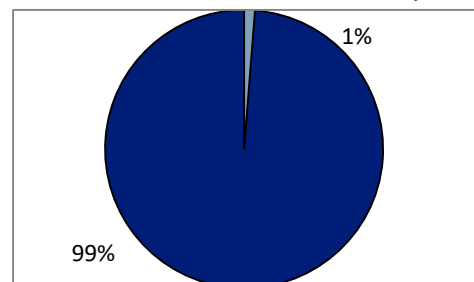
- After over a year of work and collaboration of many stakeholders, Code Compliance was able to get a rental property inspection program in place. This program will help improve Denison housing and ensure safe rental property for citizens living in housing enrolled in the program.
- Neighborhood revitalization has been an ongoing priority for Code Compliance. Fiscal YTD, Code Compliance officers have initiated 125 Minimum Property Standards cases and closed out 98 of those cases. The City sponsored it's first "Neighborhood Revitalization" clean-up day, with more to come.
- Code Compliance updated the mowing lien filing timeline. The Code Compliance Administrative Assistant filed all of the liens from the previous 3 years, allowing new liens to be filed in real time.
- Code Compliance officers worked a total of 4,934 code cases fiscal YTD.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 210,115	\$ 253,783	\$ 320,307
Contractual/Fixed	\$ 77,004	\$ 62,413	\$ 64,600
Supplies	\$ 3,977	\$ 2,136	\$ 3,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 291,096	\$ 318,332	\$ 388,207

Total Division Expenditures \$ 388,207
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2019			2020			2021
<u>Expenditures</u>									
Division: 038 - Code Compliance									
81010	Social Security - Full Time	\$	14,735	\$	16,029	\$	20,823		
81020	Retirement TMRS	\$	24,457	\$	25,787	\$	32,038		
81040	Employee Insurance	\$	24,870	\$	21,779	\$	32,976		
81050	Workers' Compensation	\$	240	\$	257	\$	275		
81090	Overtime	\$	421	\$	-	\$	-		
81100	Salaries & Wages - Full Time	\$	145,393	\$	183,476	\$	234,195		
81198	Accrued Wages	\$	-	\$	6,455	\$	-		
82010	Telecommunications	\$	4,528	\$	-	\$	-		
82040	Postage	\$	12,276	\$	8,309	\$	7,000		
82130	Garage Fuel	\$	2,182	\$	1,607	\$	-		
82160	Training/Travel	\$	2,269	\$	1,331	\$	1,500		
82510	Garage Labor	\$	349	\$	254	\$	-		
82520	Garage Parts	\$	175	\$	315	\$	-		
82530	Garage Sublet	\$	117	\$	614	\$	-		
82700	Professional Fees	\$	830	\$	2,170	\$	2,500		
82745	Lien Filing Fees	\$	-	\$	8,287	\$	10,000		
82760	Office Machines	\$	1,443	\$	-	\$	-		
82780	Printing & Binding	\$	-	\$	-	\$	400		
82820	Membership/Subscriptions	\$	18	\$	41	\$	200		
82910	Property Owner Compliance	\$	4,705	\$	1,515	\$	2,000		
82930	Mowing	\$	48,113	\$	37,970	\$	41,000		
83010	Office Supplies	\$	2,231	\$	1,140	\$	2,000		
83060	Uniforms/Boots	\$	1,547	\$	982	\$	1,000		
83280	Minor Tools	\$	99	\$	-	\$	100		
83300	Department Supplies	\$	100	\$	14	\$	200		
Division Total: Code Compliance		\$	291,096	\$	318,332	\$	388,207		

Program: Public Works
Department: Public Works
Division: Refuse & Recycling - 044



This division collects refuse weekly at residential points and commercial sites as needed.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 15

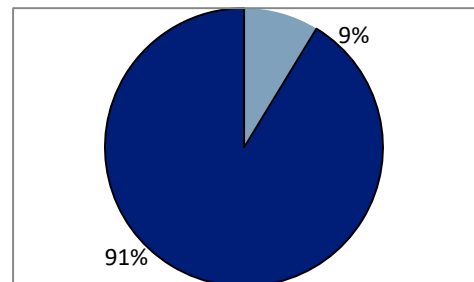
- Public Works completed the first full year with the automated residential refuse trucks. Residents have adjusted well and staff receives primarily positive feedback regarding the new program. Operators continue to become increasingly efficient as the program evolves.
- The updated bulk bi-monthly scheduled collection has been successful this year. Approximately 90% of residents complied with the two cubic yard limit, enabling staff to pick up most everything with the rear load truck. This allows for a savings in time and fuel for the division.
- The updated brush bi-monthly scheduled collection has been successfully completed throughout the year.
- The first automated roll-off truck preformed flawlessly under the leadership of Sanitation. This allows a higher achievement of customer and business satisfaction in the services the City offers.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 815,725	\$ 831,766	\$ 888,285
Contractual/Fixed	\$ 576,190	\$ 527,819	\$ 75,500
Supplies	\$ 119,505	\$ 24,143	\$ 33,712
Debt Service	\$ 1,461,474	\$ 1,520,322	\$ 1,686,000
Capital Outlay	\$ 73,233	\$ 32,785	\$ 36,500
Total Expenditures	\$ 3,046,127	\$ 2,936,835	\$ 2,719,997

Total Division Expenditures \$ 2,719,997
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 044 - Refuse & Recycling			
81010 Social Security - Full Time	\$ 45,140	\$ 42,542	\$ 46,798
81015 Social Security - Part Time	\$ 137	\$ 2,817	\$ 3,117
81020 Retirement TMRS	\$ 72,080	\$ 70,368	\$ 72,002
81040 Employee Insurance	\$ 71,536	\$ 73,449	\$ 85,382
81050 Workers' Compensation	\$ 8,660	\$ 7,973	\$ 8,500
81090 Overtime	\$ 26,025	\$ 15,901	\$ 20,000
81100 Salaries & Wages - Full Time	\$ 592,146	\$ 562,669	\$ 611,738
81150 Salaries & Wages - Full Time	\$ -	\$ 36,830	\$ 40,748
81198 Accrued Wages	\$ -	\$ 19,216	\$ -
82010 Telecommunications	\$ 1,864	\$ -	\$ -
82040 Postage	\$ 2,294	\$ 124	\$ 200
82130 Garage Fuel	\$ 183,532	\$ 157,292	\$ -
82160 Training/Travel	\$ 1,140	\$ 1,349	\$ 1,700
82210 Enterprise Car Rental Program	\$ 3,447	\$ 6,852	\$ -
82450 Radio Maintenance	\$ 3,047	\$ 2,812	\$ -
82510 Garage Labor	\$ 32,434	\$ 41,664	\$ -
82520 Garage Parts	\$ 13,600	\$ 61,279	\$ -
82530 Garage Sublet	\$ 166,247	\$ 152,829	\$ -
82620 Electricity	\$ 384	\$ 430	\$ 500
82700 Professional Fees	\$ 6,639	\$ -	\$ -
82710 Temporary-Contract Labor	\$ 156,306	\$ 102,965	\$ 72,500
82760 Office Machines	\$ 5,256	\$ -	\$ -
82780 Printing & Binding	\$ -	\$ 18	\$ 100
82820 Memberships/Subscriptions	\$ -	\$ 205	\$ 500
83010 Office Supplies	\$ 271	\$ 244	\$ 500
83060 Uniforms/Boots	\$ 6,508	\$ 9,505	\$ 9,012
83240 Chemical Supplies	\$ 462	\$ 1,097	\$ 1,500
83280 Minor Tools	\$ 158	\$ 125	\$ 200
83290 Safety/PPE	\$ 68	\$ 155	\$ 500
83300 Department Supplies	\$ 2,548	\$ 2,971	\$ 2,000
83440 Building Maintenance	\$ 69	\$ -	\$ -
83530 Container Maintenance	\$ 2,420	\$ 2,776	\$ 5,000
83640 Plastic Bags	\$ 107,000	\$ -	\$ -
83642 Residential Carts	\$ -	\$ 7,271	\$ 15,000
84260 Interest Expense	\$ 1,413	\$ -	\$ -
84270 Lease Payments	\$ 211,688	\$ 213,101	\$ 376,000
84960 Recycle Program	\$ 296,286	\$ 349,122	\$ 305,000
84970 Landfill	\$ 952,087	\$ 36,153	\$ 65,000
84975 GTUA	\$ -	\$ 15,742	\$ 25,000
84980 TASWA	\$ -	\$ 906,203	\$ 915,000
85160 Refuse Containers	\$ 73,233	\$ 32,785	\$ 36,500
Division Total: Refuse & Recycling	\$ 3,046,127	\$ 2,936,835	\$ 2,719,997

Program: Public Works
Department: Public Works
Division: Building Maintenance - 046



This division is responsible for cleaning and maintenance of City Hall and other administrative buildings.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 1

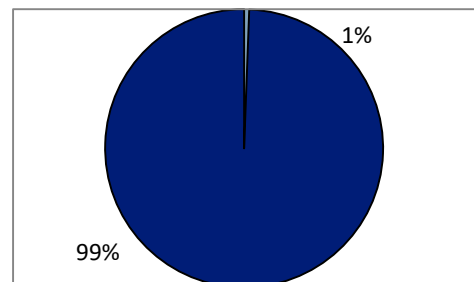
- Staff coordinated with Thyssenkrump to upgrade the City Hall elevator. The modernization will help keep the elevator in continuous working order. All mechanical parts of the elevator were replaced with new equipment, along with ADA buttons and updated fire emergency equipment.
- To make City Hall more accessible to all residents, staff installed ADA doors at the front entrance of City Hall. Buttons have been added to allow for automatic entrance to and exit from the building.
- During the COVID-19 pandemic, Facilities staff assisted with locating and purchasing cleaning supplies. Staff also coordinated additional intensive disinfection of several City facilities.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 55,867	\$ 56,939	\$ 57,948
Contractual/Fixed	\$ 109,866	\$ 97,991	\$ 108,000
Supplies	\$ 32,149	\$ 21,850	\$ 20,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 197,883	\$ 176,780	\$ 186,148

Total Division Expenditures \$ 186,148
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 046 - Building Maintenance			
81010 Social Security - Full Time	\$ 3,202	\$ 3,215	\$ 3,262
81020 Retirement TMRS	\$ 5,177	\$ 5,118	\$ 5,018
81040 Employee Insurance	\$ 5,718	\$ 5,399	\$ 5,706
81050 Workers' Compensation	\$ 332	\$ 312	\$ 325
81090 Overtime	\$ 1,218	\$ 465	\$ 1,000
81100 Salaries & Wages - Full Time	\$ 40,220	\$ 41,012	\$ 42,637
81198 Accrued Wages	\$ -	\$ 1,417	\$ -
82010 Telecommunications	\$ 600	\$ -	\$ -
82130 Garage Fuel	\$ 859	\$ 719	\$ -
82210 Enterprise Car Rental Program	\$ 2,903	\$ 4,904	\$ -
82510 Garage Labor	\$ 221	\$ 18	\$ -
82520 Garage Parts	\$ 33	\$ 1	\$ -
82530 Garage Sublet	\$ 76	\$ -	\$ -
82620 Electricity	\$ 25,002	\$ 24,740	\$ 30,000
82630 Gas & Propane	\$ 11,454	\$ 8,114	\$ 10,000
82700 Professional Fees	\$ 64,609	\$ 56,260	\$ 65,000
82750 Rent	\$ 4,090	\$ 3,193	\$ 3,000
82820 Memberships/Subscriptions	\$ 18	\$ 41	\$ -
83040 Janitorial Supplies	\$ 3,448	\$ 2,079	\$ 3,500
83060 Uniforms/Boots	\$ 248	\$ 182	\$ 400
83280 Minor Tools	\$ 481	\$ 305	\$ 800
83300 Department Supplies	\$ -	\$ 6,409	\$ 5,000
83440 Building Maintenance	\$ 22,929	\$ 10,494	\$ 8,000
83980 Miscellaneous	\$ 5,044	\$ 2,381	\$ 2,500
Division Total: Building Maintenance	\$ 197,883	\$ 176,780	\$ 186,148

Program: Public Works
Department: Public Works
Division: Traffic & Markings - 055



This division handles the construction, repair and installation of all street signs and the painting of surface markings at designated areas.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

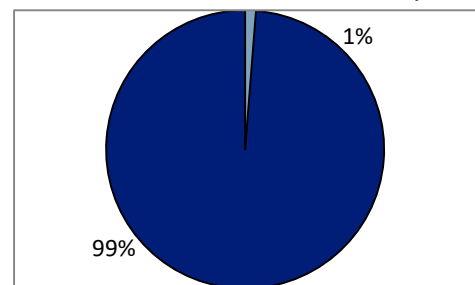
- Denison is divided into 18 zones for staff to strategically work on sign replacement throughout the city. During fiscal year 2020, staff completed zones 1 through 8.
- With the implementation of CityWorks software, staff began to collect geographical information system (GIS) data for all signs and poles within the City. This will assist in the maintenance, inventory, and replacement of all signs and poles.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 86,831	\$ 47,790	\$ 83,932
Contractual/Fixed	\$ 288,196	\$ 293,271	\$ 280,900
Supplies	\$ 40,582	\$ 23,603	\$ 24,670
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 415,609	\$ 364,664	\$ 389,502

Total Division Expenditures \$ 389,502
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 055 - Traffic & Markings			
81010 Social Security - Full Time	\$ 4,756	\$ 2,612	\$ 4,640
81020 Retirement TMRS	\$ 7,898	\$ 4,179	\$ 7,140
81040 Employee Insurance	\$ 9,556	\$ 5,372	\$ 10,992
81050 Workers' Compensation	\$ 446	\$ 412	\$ 500
81090 Overtime	\$ 1,326	\$ 377	\$ 1,000
81100 Salaries & Wages - Full Time	\$ 62,848	\$ 33,989	\$ 59,660
81198 Accrued Wages	\$ -	\$ 848	\$ -
82010 Telecommunications	\$ 777	\$ -	\$ -
82130 Garage Fuel	\$ 1,472	\$ 1,287	\$ -
82160 Training/Travel	\$ 172	\$ -	\$ 750
82210 Enterprise Car Rental Program	\$ -	\$ 4,336	\$ -
82450 Radio Maintenance	\$ 145	\$ 134	\$ 150
82510 Garage Labor	\$ 247	\$ 287	\$ -
82520 Garage Parts	\$ 63	\$ 990	\$ -
82530 Garage Sublet	\$ 199	\$ 50	\$ -
82620 Electricity	\$ 282,871	\$ 286,186	\$ 280,000
82700 Professional Fees	\$ 2,250	\$ -	\$ -
83060 Uniforms/Boots	\$ 1,186	\$ 1,465	\$ 1,220
83280 Minor Tools	\$ 381	\$ 67	\$ 400
83290 Safety/PPE	\$ -	\$ 28	\$ 150
83300 Department Supplies	\$ 604	\$ 716	\$ 400
83460 Auto Maintenance	\$ -	\$ 163	\$ -
83490 Street Marking Material	\$ 670	\$ 756	\$ 500
83520 Traffic Light Maintenance	\$ 11,591	\$ 1,934	\$ 1,000
83570 Traffic Sign Maintenance	\$ 28,835	\$ 18,474	\$ 21,000
83700 Inventory Adjustment	\$ (2,685)	\$ -	\$ -
Division Total: Traffic & Markings	\$ 415,609	\$ 364,664	\$ 389,502

Program: Public Works
Department: Public Works
Division: Street Maintenance - 057



This division provides maintenance and construction of streets, curbs, gutters and alleys as well as preventative maintenance of flexible base and concrete pavements including street drainage.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 9

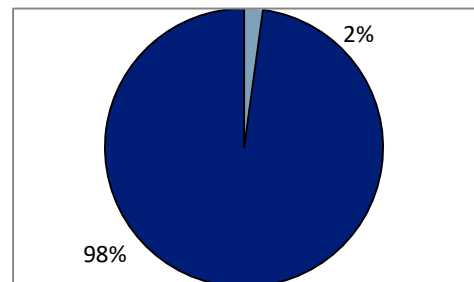
- During FY2020, Staff completed two paving programs. The Fall program consisted of 5 blocks of Sears Street after a water main replacement was complete. The Spring program consisted of 21 blocks and 1 parking lot as part of the annual Pavement Maintenance Program.
- The first collection of Pavement Condition Index (PCI) scores was completed in 2015. Since then, the City has completed several maintenance programs. Staff completed the compilation and received updated PCI scores through Roadbotics to guide the upcoming annual maintenance programs.
- In partnership with Denison Independent School District, staff was able to improve the parking lane and sidewalk in front of Lamar Elementary School. This project helped with drainage issues and replaced a heavily used sidewalk as well.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 381,656	\$ 446,510	\$ 488,126
Contractual/Fixed	\$ 231,782	\$ 78,313	\$ 105,500
Supplies	\$ 108,067	\$ 76,075	\$ 64,340
Debt Service	\$ 1,702,392	\$ 24,892	\$ 13,393
Capital Outlay	\$ 26,559	\$ 10,313	\$ 7,500
Total Expenditures	\$ 2,450,456	\$ 636,102	\$ 678,859

Total Division Expenditures \$ 678,859
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 057 - Street Maintenance			
81010 Social Security - Full Time	\$ 19,998	\$ 23,429	\$ 27,351
81020 Retirement TMRS	\$ 34,646	\$ 38,794	\$ 42,082
81040 Employee Insurance	\$ 40,049	\$ 49,168	\$ 54,960
81050 Workers' Compensation	\$ 6,315	\$ 5,865	\$ 6,200
81090 Overtime	\$ 2,961	\$ 4,278	\$ 7,500
81100 Salaries & Wages - Full Time	\$ 277,688	\$ 314,691	\$ 350,033
81198 Accrued Wages	\$ -	\$ 10,284	\$ -
82010 Telecommunications	\$ 3,024	\$ -	\$ -
82040 Postage	\$ -	\$ 44	\$ -
82120 Equipment Rental	\$ 760	\$ 5,480	\$ 2,000
82130 Garage Fuel	\$ 20,685	\$ 17,067	\$ -
82160 Training/Travel	\$ 1,963	\$ 762	\$ 1,500
82210 Enterprise Car Rental Program	\$ 5,020	\$ 19,574	\$ -
82450 Radio Maintenance	\$ 1,451	\$ 1,339	\$ 1,500
82510 Garage Labor	\$ 6,486	\$ 6,517	\$ -
82520 Garage Parts	\$ 2,547	\$ 3,090	\$ -
82530 Garage Sublet	\$ 40,376	\$ 11,649	\$ -
82700 Professional Fees	\$ 149,469	\$ 12,586	\$ 100,000
82820 Memberships/Subscriptions	\$ -	\$ 205	\$ 500
83060 Uniforms/Boots	\$ 6,186	\$ 8,930	\$ 8,040
83160 Fuel	\$ -	\$ 50	\$ -
83280 Minor Tools	\$ 2,739	\$ 1,445	\$ 1,500
83290 Safety/PPE	\$ 311	\$ 28	\$ 300
83300 Department Supplies	\$ 4,989	\$ 13,488	\$ 2,500
83460 Auto Maintenance	\$ -	\$ 4,693	\$ -
83480 Machine & Equipment Maintenance	\$ 15	\$ 7,114	\$ -
83490 Street Marking Material	\$ 2,083	\$ 1,607	\$ 2,000
83500 Street Patch Material	\$ 91,984	\$ 38,718	\$ 50,000
83700 Inventory Adjustment	\$ (240)	\$ -	\$ -
84260 Interest Expense	\$ 505	\$ -	\$ -
84270 Lease Payments	\$ 24,387	\$ 24,892	\$ 13,393
84300 Lease Outlay	\$ 1,677,500	\$ -	\$ -
85530 Drainage	\$ 26,559	\$ 10,313	\$ 7,500
Division Total: Street Maintenance	\$ 2,450,456	\$ 636,102	\$ 678,859

Program: Public Works
Department: Public Works
Division: Demolition - 058



This division is responsible for the removal of dilapidated or abandoned structures in order to eliminate public nuisance and increase the value of surrounding properties.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 1

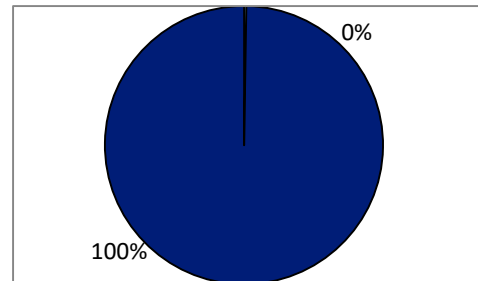
- Staff completed 35 demolitions through August of fiscal year 2020 and is currently up-to-date on the list of structures approved for demolition. Of the 35 demolitions, 33 were completed in-house and 2 were completed by contractors due to safety and size of the structures. Staff anticipates completing 2 additional demolitions by end of fiscal year.
- In conjunction with Code Compliance, staff completed 3 lien and cleans.
- As with most divisions within Public Works, Demolition staff is called to assist other divisions on a regular basis. Two larger projects staff assisted with this year included the demolition at Lake Randell and two creek projects with the Water Treatment division.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 46,808	\$ 47,956	\$ 51,107
Contractual/Fixed	\$ 82,207	\$ 51,297	\$ 31,100
Supplies	\$ 329	\$ 1,848	\$ 1,350
Debt Service	\$ 32,026	\$ 32,027	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 161,371	\$ 133,128	\$ 83,557

Total Division Expenditures \$ 83,557
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 058 - Demolition			
81010 Social Security - Full Time	\$ 2,459	\$ 2,577	\$ 2,803
81020 Retirement TMRS	\$ 4,268	\$ 4,133	\$ 4,313
81040 Employee Insurance	\$ 3,560	\$ 4,456	\$ 5,496
81050 Workers' Compensation	\$ 1,922	\$ 1,764	\$ 1,850
81090 Overtime	\$ 238	\$ 513	\$ 1,500
81100 Salaries & Wages - Full Time	\$ 34,361	\$ 33,469	\$ 35,145
81198 Accrued Wages	\$ -	\$ 1,043	\$ -
82010 Telecommunications	\$ 50	\$ -	\$ -
82040 Postage	\$ 1,025	\$ 932	\$ 600
82130 Garage Fuel	\$ 3,956	\$ 3,407	\$ -
82160 Training/Travel	\$ 36	\$ -	\$ 500
82510 Garage Labor	\$ 876	\$ 2,867	\$ -
82520 Garage Parts	\$ 304	\$ 1,364	\$ -
82530 Garage Sublet	\$ 8,945	\$ 20,070	\$ -
82700 Professional Fees	\$ 67,016	\$ 22,657	\$ 30,000
83060 Uniforms/Boots	\$ 254	\$ 814	\$ 850
83280 Minor Tools	\$ 26	\$ 405	\$ 400
83300 Department Supplies	\$ 50	\$ 422	\$ 100
83460 Auto Maintenance	\$ -	\$ 207	\$ -
84260 Interest Expense	\$ 1,585	\$ 1,585	\$ -
84270 Lease Payments	\$ 30,442	\$ 30,442	\$ -
Division Total: Demolition	\$ 161,371	\$ 133,128	\$ 83,557

Program: Public Works
Department: Public Works
Division: Fleet & Facility Services - 060



This division provides repairs and preventative maintenance for all highway and non-highway vehicles owned and operated by the City.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 7

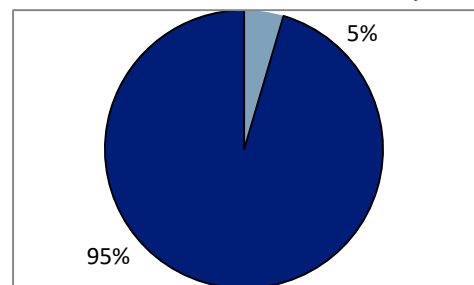
- Year two of the Enterprise Fleet Management program is complete. Fourteen units have been added to the fleet and staff is awaiting one additional unit. These new vehicles are replacing an aging fleet, which will result in reduced maintenance cost and better serve employees in their work.
- Staff installed a steam pressure washer system with shop rooftop ventilation. This is an invaluable tool for equipment maintenance and appearance. Operators are enthusiastic about keeping the equipment clean while helping mechanics identify potential issues sooner.
- Staff implemented bulk fluid purchases, improved tire management, and created process enhancements to allow the division to offer a well-maintained fleet at a reasonable cost to residents.
- CityWorks Storeroom Module implementation is underway. The software will reduce untimely and expensive purchases, and create efficiency by consolidating critical information in one platform.
- Fleet significantly improved the level of service over the last year. There was a backlog of 69 repair orders, and Fleet is current on orders and can complete repairs on demand. Fleet is proactively inspecting idle equipment for needed repairs and completing repairs when issues are identified.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 286,910	\$ 354,872	\$ 365,462
Contractual/Fixed	\$ 386,702	\$ 318,533	\$ 181,830
Supplies	\$ 856,985	\$ 780,975	\$ 883,995
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,530,596	\$ 1,454,380	\$ 1,431,287

Total Division Expenditures \$ 1,431,287
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 060 - Fleet & Facility Services			
81010 Social Security - Full Time	\$ 15,009	\$ 19,250	\$ 20,787
81020 Retirement TMRS	\$ 26,427	\$ 32,054	\$ 31,982
81040 Employee Insurance	\$ 28,457	\$ 31,833	\$ 38,472
81050 Workers' Compensation	\$ 2,139	\$ 1,970	\$ 2,500
81090 Overtime	\$ 3,686	\$ 3,956	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 211,190	\$ 259,565	\$ 266,721
81198 Accrued Wages	\$ -	\$ 6,242	\$ -
82010 Telecommunications	\$ 1,935	\$ -	\$ -
82040 Postage	\$ 13	\$ 12	\$ 75
82120 Equipment Rental	\$ 680	\$ -	\$ 800
82130 Garage Fuel	\$ 3,468	\$ 4,095	\$ -
82160 Training/Travel	\$ 124	\$ 910	\$ 800
82210 Enterprise Car Rental Program	\$ 15,753	\$ 28,481	\$ -
82450 Radio Maintenance	\$ 1,201	\$ 1,071	\$ 950
82510 Garage Labor	\$ 978	\$ 8,400	\$ -
82520 Garage Parts	\$ 843	\$ 249	\$ -
82530 Garage Sublet	\$ 1,183	\$ 8,225	\$ -
82620 Electricity	\$ 10,601	\$ 10,717	\$ 11,000
82630 Gas & Propane	\$ 10,736	\$ 7,763	\$ 11,000
82700 Professional Fees	\$ 6,142	\$ 4,439	\$ 3,000
82780 Printing & Binding	\$ 131	\$ -	\$ 250
82820 Memberships/Subscriptions	\$ -	\$ 205	\$ 455
82940 Contract Vehicles	\$ 301,268	\$ 211,940	\$ 130,000
82950 Contract Equipment	\$ 31,648	\$ 32,025	\$ 23,500
83010 Office Supplies	\$ 964	\$ 1,032	\$ 1,000
83040 Janitorial Supplies	\$ 4,515	\$ 3,387	\$ 3,000
83060 Uniforms/Boots	\$ 2,569	\$ 2,934	\$ 2,985
83160 Auto/Equip Fuel	\$ 180,675	\$ 141,148	\$ 170,000
83170 Kerosene & Diesel	\$ 273,679	\$ 214,914	\$ 290,000
83180 Oil & Lubricants	\$ 36,884	\$ 36,627	\$ 29,100
83220 Tires & Tubes	\$ 120,041	\$ 113,406	\$ 110,000
83240 Chemical Supplies	\$ 331	\$ 2,032	\$ 900
83245 External Expenses (DHA Fuel)	\$ -	\$ 4,557	\$ 44,000
83280 Minor Tools	\$ 3,107	\$ 2,051	\$ 3,360
83290 Safety/PPE	\$ -	\$ 245	\$ 450
83300 Department Supplies	\$ 9,474	\$ 14,197	\$ 8,000
83440 Building Maintenance	\$ 22,253	\$ 15,017	\$ 16,200
83460 Auto Maintenance	\$ 197,017	\$ 180,738	\$ 160,000
83480 Machine & Equipment Maintenance	\$ 20,648	\$ 48,692	\$ 45,000
83700 Inventory Adjustment	\$ (15,172)	\$ -	\$ -
Division Total: Fleet & Facility Services	\$ 1,530,596	\$ 1,454,380	\$ 1,431,287

Program: Community Services
Department: Community Development
Division: Parks - 070



This division is responsible for the creation, maintenance and management of safe, attractive parks and recreational facilities and programs. This division manages the budgeted finances for Parks and Recreation and maintains landscaping at City facilities and on Main Street.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 11

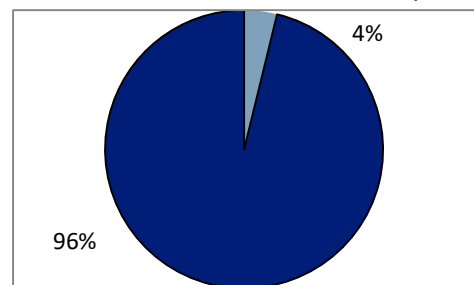
- Parks hosted the 4th year of Denison on Ice. The ice rink was built nearly 50% larger than past years with added detail to layout and decorations.
- A crew was created within Park Maintenance to manage the City's landscape sites. Shifting these duties back to City staff provides greater control of plant material selection. This presents attractive landscape that encompassing future maintenance savings.
- Infield restorations of Waterloo Baseball, Munson North, and T-Bar Field 1 took place this year. Drainage was previously an issue. Re-grading and using an infield conditioner with enhanced sand content allows fields to drain faster for less down-time after wet weather.
- The new kayak rental station at Waterloo Park has been successful. The kiosk accommodates multiple users per day with improved maintenance and no need for additional staffing. Added directional signage and trail improvements have enhanced hiker and biker experience.
- Staff adapted to provide quality community events while maintaining COVID safety guidelines. Sanitizing stations and cleaning precautions allowed for creative activities throughout the parks.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 890,604	\$ 765,444	\$ 549,135
Contractual/Fixed	\$ 463,949	\$ 440,389	\$ 446,800
Supplies	\$ 200,815	\$ 95,953	\$ 124,550
Debt Service	\$ 32,972	\$ 49,619	\$ 65,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,588,341	\$ 1,351,405	\$ 1,185,485

Total Division Expenditures \$ 1,185,485
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 51,816	\$ 37,510	\$ 26,088
81015 Social Security - Part Time	\$ 314	\$ 6,001	\$ 6,158
81020 Retirement TMRS	\$ 66,796	\$ 61,090	\$ 40,138
81040 Employee Insurance	\$ 60,174	\$ 58,890	\$ 50,732
81050 Workers' Compensation	\$ 5,789	\$ 4,199	\$ 4,500
81090 Overtime	\$ 21,012	\$ 15,835	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 684,703	\$ 486,538	\$ 331,019
81150 Salaries & Wages - Part Time	\$ -	\$ 78,440	\$ 80,500
81198 Accrued Wages	\$ -	\$ 16,942	\$ -
82010 Telecommunications	\$ 8,772	\$ -	\$ -
82040 Postage	\$ 294	\$ 396	\$ -
82130 Garage Fuel	\$ 13,772	\$ 13,984	\$ -
82160 Training/Travel	\$ 10,401	\$ 8,467	\$ 10,000
82210 Enterprise Car Rental Program	\$ 8,666	\$ 19,923	\$ -
82420 Building & Grnds Maintenance	\$ 7,887	\$ 6,821	\$ 5,000
82450 Radio Maintenance	\$ 870	\$ 804	\$ 800
82510 Garage Labor	\$ 1,666	\$ 1,905	\$ -
82520 Garage Parts	\$ 475	\$ 479	\$ -
82530 Garage Sublet	\$ 3,991	\$ 3,766	\$ -
82620 Electricity	\$ 54,446	\$ 47,917	\$ 55,000
82630 Gas & Propane	\$ 1,864	\$ 1,652	\$ 2,000
82700 Professional Fees	\$ 2,398	\$ -	\$ -
82710 Temporary-Contract Labor	\$ 30,740	\$ 24,935	\$ 30,000
82740 Advertising	\$ 4,707	\$ 2,719	\$ -
82760 Office Machines	\$ 7,214	\$ -	\$ -
82780 Printing & Binding	\$ 334	\$ 566	\$ -
82810 Participant Insurance	\$ 3,747	\$ -	\$ -
82820 Membership/Subscriptions	\$ 7,719	\$ 6,405	\$ -
82930 Mowing	\$ 293,985	\$ 299,649	\$ 344,000
83010 Office Supplies	\$ 4,560	\$ 1,233	\$ 1,500
83020 Service Awards	\$ 4,341	\$ -	\$ -
83040 Janitorial Supplies	\$ 3,828	\$ 3,751	\$ 5,000
83060 Uniforms/Boots	\$ 14,839	\$ 5,775	\$ 5,750
83240 Chemical Supplies	\$ 2,146	\$ 4,594	\$ 3,000
83280 Minor Tools	\$ 4,808	\$ 4,934	\$ 3,000
83290 Safety/PPE	\$ 82	\$ 519	\$ 300
83300 Department Supplies	\$ 14,089	\$ 5,261	\$ 5,000
83310 Equipment	\$ 5,824	\$ -	\$ -
83440 Building Maintenance	\$ 1,564	\$ 939	\$ 1,500
83460 Auto Maintenance	\$ 1,337	\$ 700	\$ 1,000
83480 Machine & Equipment Maintenance	\$ 3,179	\$ 2,012	\$ 4,500
83560 Park Maintenance	\$ 67,940	\$ 64,336	\$ 72,500
83800 Snowball Expense	\$ 18,581	\$ -	\$ -

**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
83810 Denison On Ice	\$ -	\$ -	\$ 16,500
83910 Concession Supplies	\$ 2,982	\$ -	\$ -
83916 Kayak Rentals	\$ -	\$ 1,612	\$ 5,000
83940 Tournaments	\$ 6,817	\$ -	\$ -
83950 Recreation Events	\$ 23,153	\$ 288	\$ -
83951 Activities/Programming	\$ 20,744	\$ -	\$ -
84930 Landscaping	\$ 32,972	\$ 49,619	\$ 65,000
Division Total: Parks	\$ 1,588,341	\$ 1,351,405	\$ 1,185,485

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Program: Community Services
Department: Community Development
Division: Recreation - 071



This division enhanced the quality of life and well-being for the citizens of the community by providing safe, positive and fun recreational opportunities.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

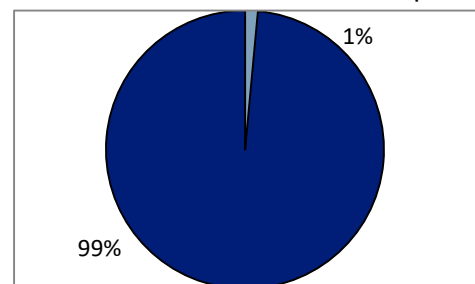
- Recreation & Community Events: 37th Snowball Classic, 1st Inaugural Daddy-Daughter Dance, 4th Annual Denison on Ice, 5 Fishing Derbies/Rodeos, Movies on Main & Drive-in series, Popsicles in the Park, and Yellowjacket Tailgating.
- Department Projects & Initiatives: new paint and automatic doors at the SNAP Center, online reservations for ball field practices, Katy and Waterloo trail projects, Kayak Rental Station, and continued contributions to aid with the Meals on Wheels program.
- Assisted City divisions during the pandemic by showcasing "Re-Open Denison." Helped Marketing & Tourism in a "Re-Open Denison" video, which has over 15,000 views.
- Improved Parks & Recreations media platform. Created a video challenging individuals to "Get Up," get involved, and get out into the parks. The video has over 18,000 views and was recognized by the Texas Rec & Parks Society. Other sources: Herald Democrat, Good Morning Texas, KXII, & KTEN.
- Increased virtual presence to include activities such as: Spirit Week, scavenger hunts, seek & finds, riddles, exercise tips, positive thoughts, fun facts, and useful Parks information to gain involvement.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ 112,533	\$ 370,372
Contractual/Fixed	\$ -	\$ 7,198	\$ 14,050
Supplies	\$ -	\$ 134,579	\$ 74,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 254,309	\$ 458,622

Total Division Expenditures \$ 458,622
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 071 - Recreation			
81010 Social Security - Full Time	\$ -	\$ 6,479	\$ 21,820
81020 Retirement TMRS	\$ -	\$ 10,494	\$ 33,571
81040 Employee Insurance	\$ -	\$ 5,534	\$ 28,607
81050 Workers' Compensation	\$ -	\$ 1,116	\$ 1,150
81090 Overtime	\$ -	\$ 395	\$ 1,000
81100 Salaries & Wages - Full Time	\$ -	\$ 85,885	\$ 284,224
81198 Accrued Wages	\$ -	\$ 2,631	\$ -
82040 Postage	\$ -	\$ -	\$ 600
82160 Training/Travel	\$ -	\$ 682	\$ -
82700 Professional Fees	\$ -	\$ -	\$ 250
82740 Advertising	\$ -	\$ 686	\$ 3,000
82780 Printing & Binding	\$ -	\$ 39	\$ -
82810 Participant Insurance	\$ -	\$ 4,913	\$ 4,000
82820 Membership/Subscriptions	\$ -	\$ 878	\$ 6,200
83010 Office Supplies	\$ -	\$ -	\$ 1,500
83020 Service Awards	\$ -	\$ 3,682	\$ 4,000
83060 Uniforms/Boots	\$ -	\$ 79	\$ 7,700
83290 Safety/PPE	\$ -	\$ 140	\$ -
83300 Department Supplies	\$ -	\$ 3,056	\$ 3,000
83310 Equipment	\$ -	\$ 23	\$ 2,000
83800 Snowball Expense	\$ -	\$ 21,724	\$ 13,000
83810 Denison On Ice	\$ -	\$ 80,285	\$ -
83950 Recreation Events	\$ -	\$ 25,446	\$ 42,500
83951 Activities/Programming	\$ -	\$ 144	\$ -
83952 SNAP Center Programming	\$ -	\$ -	\$ 500
Division Total: Recreation	\$ -	\$ 254,309	\$ 458,622

Program: Community Services
Department: Community Development
Division: THF Park - 074



This division oversees the 80-Acre Texoma Health Foundation Park which is a public-private partnership between the Texoma Health Foundation, Gateway Village and the City of Denison. THF Park offers numerous amenities and promotes outdoor health and wellness for citizens.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 3

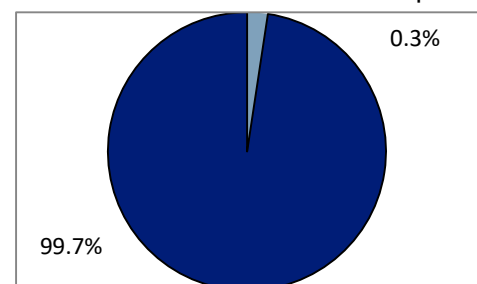
- THF Park was voted in the top 2 for "Best of 2019" by the Herald Democrat Official Community Choice Awards. Final places will be announced in the ensuing months.
- THF Park hosted several tournaments and events: 3 baseball and 8 softball with an additional 4 baseball and 1 softball scheduled through September, Walk a Doc, Pink Impact Walk, Alzheimer's Walk, Who's Got Game Party, Birthday Bash Drive Through, and Wonders of Winter.
- Youth and adult Fall and Spring leagues: kickball, sand volleyball, and LIGA Latino Americana De Futbol, Texoma Soccer Association, Denison Little League, and Denison Parks & Recreation Girls Softball.
- A THF Park Fund was created in coordination with the Texoma Health Foundation.
- Enhanced features: inclusive playground equipment encompassing 2 swings with safety harness, a wheelchair accessible swing, and a wheelchair accessible walking ship; ATM in partnership with First United; a 12' fence that borders select playable areas of the multi-purpose fields.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 148,147	\$ 218,178	\$ 338,168
Contractual/Fixed	\$ 46,260	\$ 41,272	\$ 46,900
Supplies	\$ 374,104	\$ 360,327	\$ 361,750
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 568,511	\$ 619,778	\$ 746,818

Total Division Expenditures \$ 746,818
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 074 - THF Park			
81010 Social Security - Full Time	\$ 6,551	\$ 8,125	\$ 10,361
81015 Social Security - Part Time	\$ 726	\$ 4,883	\$ 10,474
81020 Retirement TMRS	\$ 10,376	\$ 14,091	\$ 15,942
81040 Employee Insurance	\$ 12,947	\$ 11,504	\$ 28,025
81050 Workers' Compensation	\$ -	\$ 916	\$ 1,000
81090 Overtime	\$ 7,188	\$ 3,653	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 110,360	\$ 104,817	\$ 133,441
81150 Salaries & Wages - Part Time	\$ -	\$ 64,948	\$ 136,925
81198 Accrued Wages	\$ -	\$ 5,240	\$ -
82010 Telecommunications	\$ 2,398	\$ -	\$ -
82040 Postage	\$ 9	\$ 185	\$ -
82130 Garage Fuel	\$ 115	\$ 142	\$ -
82160 Training/Travel	\$ 3,171	\$ 3,980	\$ 3,600
82620 Electricity	\$ 36,693	\$ 30,644	\$ 38,000
82630 Gas & Propane	\$ 1,319	\$ 869	\$ 1,300
82740 Advertising	\$ 1,840	\$ 5,287	\$ 4,000
82760 Office Machines	\$ 699	\$ -	\$ -
82820 Membership/Subscriptions	\$ 15	\$ 165	\$ -
83010 Office Supplies	\$ 102	\$ 55	\$ -
83040 Janitorial Supplies	\$ 3,435	\$ 3,010	\$ 2,000
83060 Uniforms/Boots	\$ 2,094	\$ 2,040	\$ 2,800
83160 Auto/Equip Fuel	\$ 98	\$ -	\$ 200
83240 Chemical Supplies	\$ 31	\$ 370	\$ 600
83280 Minor Tools	\$ 3,525	\$ 3,879	\$ 750
83290 Safety/PPE	\$ 34	\$ -	\$ 200
83300 Department Supplies	\$ 2,143	\$ 3,962	\$ 2,500
83440 Building Maintenance	\$ 932	\$ 723	\$ 500
83450 Facility Improvements	\$ 2,586	\$ -	\$ -
83460 Auto Maintenance	\$ -	\$ 20	\$ 200
83480 Machine & Equipment Maintenance	\$ 2,446	\$ 3,929	\$ 500
83560 Park Maintenance	\$ 307,657	\$ 300,917	\$ 305,000
83910 Concession Supplies	\$ 39,199	\$ 20,696	\$ 15,000
83915 Food Truck	\$ 1,129	\$ 10,843	\$ 5,000
83930 Special Events	\$ 5,270	\$ 4,369	\$ -
83940 Tournaments	\$ 367	\$ -	\$ -
83950 Recreation Events	\$ 2,242	\$ 77	\$ 26,500
83951 Activities/Programming	\$ 814	\$ 5,437	\$ -
Division Total: THF Park	\$ 568,511	\$ 619,778	\$ 746,818

Program: Community Services
Department: Community Development
Division: Aquatics - 075



This division is responsible for the safety of swimming lessons and pool activities provided to the citizens.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 3

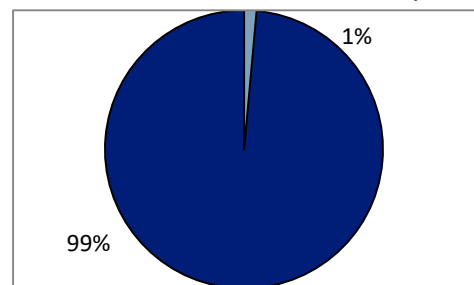
- Expanded fitness class opportunities to the community by adding evening classes and an additional morning class.
- Offered free events to the community including: Snowball Swim, World's Largest Swimming Lesson (virtual), Girl Scout Water Safety Day, Aqua Access, and a "Leap into Fitness" event.
- Partnered with insurance programs to offer free or reduced priced opportunities for senior citizens. Currently there are 162 participants enrolled in these programs (Silver Sneakers, Renew Active, Silver and Fit, and TMC Senior Advantage Discount).
- COVID-19 re-open precautions created through a phased plan: retrained lifeguards to use new rescue techniques, enhanced cleaning, enhanced disinfecting and sanitizing procedures, and trained all staff on new ways of providing service to our customers.
- Created a reservation system for lap swim, hydro fitness, swim team, fitness classes, private parties, and swim lessons. Staff plans to offer "Open Recreational Swim" starting August 22, 2020.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 313,605	\$ 287,470	\$ 351,853
Contractual/Fixed	\$ 41,021	\$ 33,543	\$ 34,350
Supplies	\$ 69,280	\$ 75,067	\$ 62,350
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 423,906	\$ 396,080	\$ 448,553

Total Division Expenditures \$ 448,553
 Total General Fund Expenditures \$ 31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2019	2020	2021
<u>Expenditures</u>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 20,847	\$ 8,411	\$ 9,143
81015 Social Security - Part Time	\$ 494	\$ 10,244	\$ 13,350
81020 Retirement TMRS	\$ 12,610	\$ 13,372	\$ 13,656
81040 Employee Insurance	\$ 1,677	\$ 336	\$ 16,982
81050 Workers' Compensation	\$ 5,045	\$ 4,628	\$ 4,700
81090 Overtime	\$ 763	\$ -	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 272,170	\$ 110,424	\$ 116,022
81150 Salaries & Wages - Part Time	\$ -	\$ 133,905	\$ 174,500
81198 Accrued Wages	\$ -	\$ 6,150	\$ -
82010 Telecommunications	\$ 1,127	\$ -	\$ -
82160 Training/Travel	\$ 2,971	\$ 2,349	\$ 1,800
82620 Electricity	\$ 12,806	\$ 13,040	\$ 12,000
82630 Gas & Propane	\$ 18,434	\$ 17,810	\$ 19,500
82700 Professional Fees	\$ 1,853	\$ 261	\$ 1,000
82760 Office Machines	\$ 3,626	\$ -	\$ -
82820 Membership/Subscriptions	\$ 204	\$ 82	\$ 50
83010 Office Supplies	\$ 463	\$ 247	\$ 650
83040 Janitorial Supplies	\$ 5,500	\$ 3,547	\$ 3,000
83060 Uniforms/Boots	\$ -	\$ 1,671	\$ 1,500
83080 Clothing & Linen	\$ 1,765	\$ -	\$ -
83240 Chemical Supplies	\$ 18,595	\$ 14,309	\$ 15,000
83280 Minor Tools	\$ 267	\$ -	\$ 300
83290 Safety/PPE	\$ 554	\$ -	\$ 300
83300 Department Supplies	\$ 10,153	\$ 21,986	\$ 5,000
83580 Pool Maintenance	\$ 8,360	\$ 15,054	\$ 14,600
83910 Concession Supplies	\$ 6,487	\$ 3,744	\$ 5,000
83985 Aqua Access Program	\$ 2,395	\$ 675	\$ 3,000
83990 Swim Team/Track Team	\$ 14,742	\$ 13,834	\$ 14,000
Division Total: Aquatics	\$ 423,906	\$ 396,080	\$ 448,553

Program: Finance & Administrative Services
Department: Finance
Division: Fleet Service Charges - 079



This represents a reduction in overall expenditures whereby funds are budgeted for the operation of vehicles both in the garage and within each department.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 0

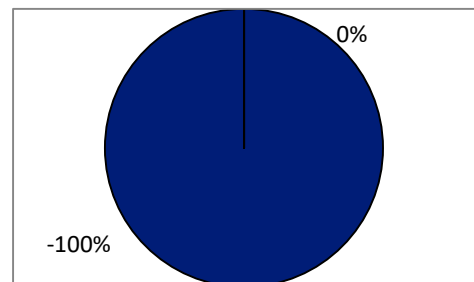
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Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Debt Service	\$ (1,140,197)	\$ (945,240)	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ (1,140,197)	\$ (945,240)	\$ -

Total Division Expenditures	\$	-
Total General Fund Expenditures	\$	31,126,890

Ratio of FY21 General Fund Expense



**City of Denison
2020/2021 Budget
General Fund Division Detail**

Account Description	Actual 2019	Estimated 2020	Budgeted 2021
General Fund 001			
<u>Expenditures</u>			
Division: 079 - Fleet Service Charges			
84990 Fleet Service Charges	\$ (1,140,197)	\$ (945,240)	\$ -
Division Total: Fleet Service Charges	\$ (1,140,197)	\$ (945,240)	\$ -
Transfers Out	\$ 947,478	\$ 1,043,590	\$ 1,021,430
Bad Debt Expense	\$ 66,724	\$ 57,329	\$ 325,000
General Fund Expense Total:	\$ 29,117,943	\$ 28,603,594	\$ 31,126,890

UTILITY FUND

Utility Fund

The Utility Fund is a proprietary fund that provides water & sewer services to the City's residents. All activities to maintain these services are accounted for in this fund. These include: administration, maintenance, billing and collections, financing, and related debt service.

The Utility Fund includes the following divisions:

- Water Treatment
- Laboratory Services
- Water Distribution
- Meter Services
- Wastewater Treatment
- Environmental Services
- Utilities Customer Service
- Non-Departmental
- Public Works Administration
- Storm Water Operations
- Emergency Operations Center (Utility Fund)

**City of Denison
2020/2021 Budget
Utility Fund Estimated Cash Position - Fund 020**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Fund Balance	\$ 1,916,956	\$ 2,331,154	\$ 2,859,779
Revenues	\$ 12,859,559	\$ 14,008,996	\$ 14,091,986
Expenditures	\$ (10,198,526)	\$ (13,388,624)	\$ (14,071,381)
Audit Adjustments/Accruals	\$ (2,246,836)	\$ (91,747)	\$ -
Ending Cash Balance	\$ 2,331,154	\$ 2,859,779	\$ 2,880,384

**City of Denison
2020/2021 Budget
Utility Fund Classification Totals**

Classification		Actual 2019		Estimated 2020		Budgeted 2021
Revenues						
600-Revenue	\$	12,859,559	\$	14,008,996	\$	14,091,986
Revenue Totals:	\$	12,859,559	\$	14,008,996	\$	14,091,986
Expenditures						
100 - Personnel	\$	3,838,402	\$	3,873,588	\$	4,036,935
200 - Contractual/Fixed	\$	3,560,882	\$	7,928,111	\$	8,591,475
300 - Supplies	\$	1,310,433	\$	1,535,855	\$	1,399,050
400 - Debt Service	\$	-	\$	28,921	\$	28,921
500 - Capital Outlay	\$	1,488,809	\$	22,149	\$	15,000
Expenditure Totals:	\$	10,198,526	\$	13,388,624	\$	14,071,381
Revenue Total:	\$	12,859,559	\$	14,008,996	\$	14,091,986
Expenditure Total:	\$	(10,198,526)	\$	(13,388,624)	\$	(14,071,381)
Utility Fund Net Total:	\$	2,661,033	\$	620,372	\$	20,605

**City of Denison
2020/2021 Budget
Utility Fund Revenues**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Revenues</u>				
Division: 600				
72010	Penalties	\$ 204,657	\$ 213,134	\$ 200,000
72020	Service Charges	\$ 8,695	\$ 7,830	\$ 8,000
75010	Interest Income	\$ 64,321	\$ 32,209	\$ 45,000
75100	Miscellaneous	\$ 52,463	\$ 86,071	\$ 55,000
75190	Disaster Funding	\$ -	\$ 25,375	\$ -
76000	Raw Water Sales	\$ 78,986	\$ 78,986	\$ 78,986
76010	Water Sales	\$ 7,363,268	\$ 8,177,090	\$ 8,117,000
76020	Sewer Charges	\$ 4,551,254	\$ 4,845,726	\$ 5,064,000
77010	Water Tap Fees	\$ 86,714	\$ 90,196	\$ 85,000
77020	Sewer Tap Fees	\$ 78,782	\$ 95,101	\$ 75,000
77030	Sewer Surcharge	\$ 23,826	\$ 12,846	\$ 15,000
77035	Meter Charges	\$ 6,576	\$ 12,880	\$ 6,000
77040	Lab Fees	\$ 88,370	\$ 77,031	\$ 75,000
77050	Connection Fees	\$ 71,969	\$ 82,682	\$ 73,000
77060	Reconnect Fees	\$ 103,440	\$ 69,875	\$ 90,000
77070	Environmental Fines/Fees	\$ 4,915	\$ 2,145	\$ 2,000
77080	Environmental Monitoring	\$ 5,130	\$ 250	\$ 1,000
78010	Rentals	\$ 66,194	\$ 72,574	\$ 69,000
08100	Transfers In	\$ -	\$ 26,995	\$ 33,000
Utility Fund Revenues		\$ 12,859,559	\$ 14,008,996	\$ 14,091,986

**City of Denison
2020/2021 Budget
Utility Fund Division Summaries**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
020-080	Water Treatment	\$ 1,683,090	\$ 1,681,234	\$ 1,740,360
020-082	Laboratory Services	\$ 228,040	\$ 227,656	\$ 251,200
020-084	Utilities	\$ 1,696,270	\$ 1,747,048	\$ 1,554,935
020-085	Meter Services	\$ 262,116	\$ 274,988	\$ 306,934
020-088	Paw Paw WWT	\$ 1,041,889	\$ 1,035,893	\$ 1,038,303
020-090	Environmental Services	\$ 154,945	\$ 166,779	\$ 192,531
020-091	Utilities Customer Service	\$ 358,151	\$ 351,467	\$ 374,061
020-092	Non-Departmental	\$ 5,098,942	\$ 6,040,692	\$ 6,846,925
020-093	Public Works Administration	\$ 706,037	\$ 672,847	\$ 556,093
020-094	Storm Water Operations	\$ 61,158	\$ 71,750	\$ 88,434
020-095	Duck Creek WWT	\$ 33,943	\$ 56,388	\$ 56,000
020-096	Iron Ore WWT	\$ 103,483	\$ 87,600	\$ 90,000
020-097	NTRA WWT	\$ 166,097	\$ 182,286	\$ 189,755
020-099	Emergency Operations Center	\$ -	\$ 58,392	\$ -
020-000	Debt Issuance Costs	\$ 65,065	\$ -	\$ -
020-000	Transfers Out	\$ 569,177	\$ 613,857	\$ 610,850
020-000	Enterprise Internal Transfer	\$ (1,762,149)	\$ -	\$ -
020-000	Transfer of Capital Assets	\$ (1,841,469)	\$ -	\$ -
020-000	Interest Expense	\$ (19,376)	\$ -	\$ -
020-000	Depreciation Expense	\$ 1,474,947	\$ -	\$ -
020-000	Bad Debt Expense	\$ 118,173	\$ 119,748	\$ 175,000
Utility Fund Expenditures		\$ 10,198,526	\$ 13,388,624	\$ 14,071,381
Revenue Total:		\$ 12,859,559	\$ 14,008,996	\$ 14,091,986
Expenditure Total:		\$ (10,198,526)	\$ (13,388,624)	\$ (14,071,381)
Utility Fund Net Total:		\$ 2,661,033	\$ 620,372	\$ 20,605

Program: Public Works
Department: Water Utility
Division: Water Treatment - 080



This division provides safe and potable water by coagulation, sedimentation, filtration and disinfection. This division also provides for maintenance of facilities and raw water contracts.

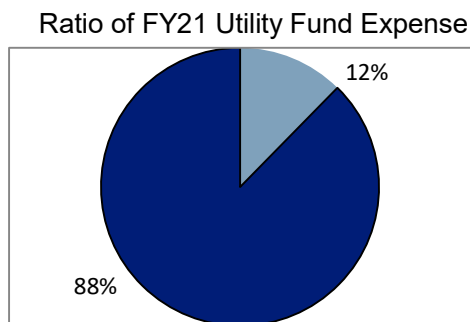
FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 12

- Replaced obsolete positive displacement chemical feed pumps with peristaltic feed pumps to improve reliability, dosage control, and water quality.
- Completed renovation of the #2 Clarifier at Randell Water Treatment Plant.
- Completed rebuild of a 5,000,000 gallon per day Transfer Pump.
- Completed rebuild of a 7,500,000 gallon per day High Service Pump.
- Replaced failing A/C unit for our High Service Motor Control Center.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 771,446	\$ 730,593	\$ 770,260
Contractual/Fixed	\$ 365,505	\$ 358,426	\$ 395,500
Supplies	\$ 535,751	\$ 584,472	\$ 559,600
Debt Service	\$ 10,389	\$ 7,742	\$ 15,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,683,090	\$ 1,681,234	\$ 1,740,360

Total Division Expenditures \$ 1,740,360
 Total Utility Fund Expenditures \$ 14,071,381



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 43,411	\$ 42,471	\$ 44,615
81020	Retirement TMRS	\$ 72,770	\$ 68,884	\$ 68,643
81021	Net Pension Liability Adjustment	\$ 35,809	\$ -	\$ -
81040	Employee Insurance	\$ 58,042	\$ 49,534	\$ 68,296
81050	Worker's Compensation	\$ 5,628	\$ 5,283	\$ 5,500
81090	Overtime	\$ 24,898	\$ 25,253	\$ 20,000
81100	Salaries & Wages - Full Time	\$ 562,616	\$ 539,167	\$ 563,206
81199	Salaries & Wages Adj	\$ (31,729)	\$ -	\$ -
82010	Telecommunications	\$ 3,798	\$ -	\$ -
82040	Postage	\$ 986	\$ 795	\$ 1,000
82120	Equipment Rental	\$ 1,393	\$ 1,630	\$ 3,000
82130	Garage Fuel	\$ 5,580	\$ 5,856	\$ -
82160	Training/Travel	\$ 6,183	\$ 4,092	\$ 6,000
82210	Enterprise Car Rental Program	\$ -	\$ 7,847	\$ -
82420	Building & Grounds Maintenance	\$ 333	\$ -	\$ -
82440	Equipment Maintenance Contract	\$ 31,949	\$ 26,195	\$ 32,000
82450	Radio Maintenance	\$ 435	\$ 402	\$ -
82500	Instr. & Signal Maintenance	\$ 4,796	\$ 4,211	\$ 7,500
82510	Garage Labor	\$ 1,114	\$ 705	\$ -
82520	Garage Parts	\$ 309	\$ 376	\$ -
82530	Garage Sublet	\$ 3,089	\$ 2,193	\$ -
82620	Electricity	\$ 252,743	\$ 263,044	\$ 300,000
82630	Gas & Propane	\$ 3,210	\$ 4,183	\$ 3,500
82700	Professional Fees	\$ 49,587	\$ 36,896	\$ 42,000
82820	Membership/Subscriptions	\$ -	\$ -	\$ 500
83010	Office Supplies	\$ 1,041	\$ 1,001	\$ 800
83040	Janitorial Supplies	\$ 942	\$ 1,854	\$ 1,200
83060	Uniforms/Boots	\$ 6,572	\$ 5,996	\$ 4,000
83180	Oil & Lubricants	\$ 1,574	\$ 737	\$ 1,500
83240	Chemical Supplies	\$ 457,391	\$ 528,808	\$ 480,000
83260	Electrical Supplies	\$ 3,810	\$ 1,339	\$ 3,000
83280	Minor Tools	\$ 4,311	\$ 5,991	\$ 4,500
83290	Safety/PPE	\$ 108	\$ 265	\$ 300
83300	Department Supplies	\$ 1,444	\$ 2,422	\$ 1,800
83420	Water Tank Maintenance	\$ 907	\$ 2,957	\$ 4,000
83440	Building Maintenance	\$ 9,421	\$ 5,836	\$ 6,000
83480	Machine & Equipment Maintenance	\$ 47,796	\$ 22,084	\$ 45,000
83550	Lake Maintenance	\$ 434	\$ 5,181	\$ 7,500
84650	Lake Texoma Contract	\$ 10,389	\$ 7,742	\$ 15,000
Division Total: Water Treatment		\$ 1,683,090	\$ 1,681,234	\$ 1,740,360

Program: Public Works
Department: Water Utility
Division: Laboratory Services - 082



This division monitors raw and treated water to Lake Randell, ensuring the water is safe from chemicals and bacteria, and that it conforms to State health requirements. This division also performs laboratory testing for municipalities, small water systems, and private use.

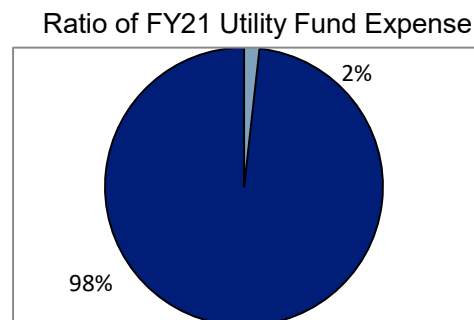
FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

- Successfully completed a NELAC audit of the laboratory conducted by the TCEQ.
- Provided training to staff in order to obtain Class D water and Class D wastewater operator licenses.
- Purchased a new vacuum pump and muffle furnace in order to have a redundant system in place to ensure the ability to analyze samples during equipment failures.
- The City of Denison Laboratory analyzed approximately 7,200 samples in fiscal year 2019-2020 from a combination of 100 outside public water/wastewater systems, private customers, as well as from our own water and wastewater plants.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 165,400	\$ 170,408	\$ 200,000
Contractual/Fixed	\$ 27,122	\$ 10,634	\$ 10,100
Supplies	\$ 35,518	\$ 46,614	\$ 41,100
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 228,040	\$ 227,656	\$ 251,200

Total Division Expenditures \$ 251,200
 Total Utility Fund Expenditures \$ 14,071,381



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 8,072	\$ 9,527	\$ 11,633
81020	Retirement TMRS	\$ 13,224	\$ 15,625	\$ 17,899
81021	Net Pension Liability Adjustment	\$ 6,507	\$ -	\$ -
81040	Employee Insurance	\$ 9,029	\$ 13,983	\$ 17,097
81050	Workers' Compensation	\$ 1,018	\$ 956	\$ 1,300
81090	Overtime	\$ 12,384	\$ 4,928	\$ 6,400
81100	Salaries & Wages - Full Time	\$ 95,180	\$ 123,089	\$ 145,671
81198	Accrued Wages	\$ -	\$ 2,299	\$ -
81199	Salaries & Wages Adj	\$ 19,986	\$ -	\$ -
82040	Postage	\$ 320	\$ 363	\$ 300
82160	Training/Travel	\$ -	\$ 4,284	\$ 2,000
82440	Equipment Maintenance Contract	\$ 13	\$ 2,049	\$ 800
82450	Radio Maintenance	\$ 435	\$ 402	\$ -
82700	Professional Fees	\$ 23,456	\$ 3,536	\$ 7,000
82760	Office Machines	\$ 2,785	\$ -	\$ -
82780	Printing & Binding	\$ 113	\$ -	\$ -
83010	Office Supplies	\$ 1,155	\$ 309	\$ 1,000
83040	Janitorial Supplies	\$ 208	\$ 410	\$ 500
83060	Uniform/Boots	\$ 758	\$ 338	\$ 600
83240	Chemical Supplies	\$ 21,569	\$ 35,630	\$ 30,000
83260	Electrical Supplies	\$ -	\$ 46	\$ -
83280	Minor Tools	\$ 11,828	\$ 9,834	\$ 9,000
83290	Safety/PPE	\$ -	\$ 48	\$ -
Division Total: Laboratory Services		\$ 228,040	\$ 227,656	\$ 251,200

Program: Public Works
Department: Water & Wastewater Utility
Division: Utilities - 084



This division is responsible for laying and repairing water and sewer lines. This includes mains, new service connections, valves, fire hydrants, and maintaining all sewer lines to above minimal health standards.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 20

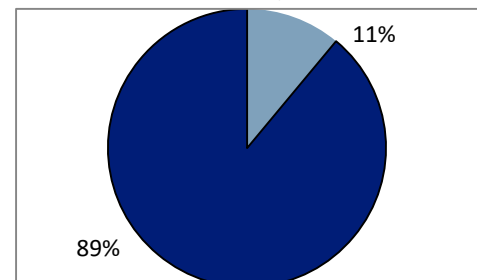
- Extended 1,300 feet of 8" water main to loop the system at Spur 503 and Texoma Parkway. This improvement provided added resources to the Hwy 75 & Hwy 691 corridor.
- Completed emergency repairs on a main sewer line that collapsed near Eisenhower Birth Place.
- Installed water and sewer main extensions to service undeveloped property at MLK & Barrett.
- Purchased portable speed shoring and trained staff on proper installation and use in excavation sites for added safety.
- Purchased an International 2020 4-door crew truck with utility bed and trailer rated to carry our Caterpillar backhoe to and from work sites.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 943,650	\$ 971,974	\$ 1,044,454
Contractual/Fixed	\$ 245,227	\$ 161,432	\$ 47,100
Supplies	\$ 499,215	\$ 584,721	\$ 434,460
Debt Service	\$ 6,521	\$ 28,921	\$ 28,921
Capital Outlay	\$ 1,657	\$ -	\$ -
Total Expenditures	\$ 1,696,270	\$ 1,747,048	\$ 1,554,935

Total Division Expenditures \$ 1,554,935
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 48,992	\$ 52,922	\$ 58,906
81020	Retirement TMRS	\$ 82,782	\$ 87,287	\$ 90,630
81021	Net Pension Liability Adjustment	\$ 40,736	\$ -	\$ -
81040	Employee Insurance	\$ 80,010	\$ 87,318	\$ 113,106
81050	Workers' Compensation	\$ 12,012	\$ 11,272	\$ 11,800
81090	Overtime	\$ 93,132	\$ 67,655	\$ 60,000
81100	Salaries & Wages - Full Time	\$ 566,712	\$ 647,576	\$ 710,012
81198	Accrued Wages	\$ -	\$ 17,944	\$ -
81199	Salaries & Wages Adj	\$ 19,274	\$ -	\$ -
82010	Telecommunications	\$ 11,249	\$ -	\$ -
82040	Postage	\$ 315	\$ 11	\$ 100
82120	Equipment Rental	\$ 54,070	\$ 10,463	\$ 40,000
82130	Garage Fuel	\$ 53,406	\$ 42,196	\$ -
82160	Training/Travel	\$ 9,754	\$ 8,067	\$ 4,000
82210	Enterprise Car Rental Program	\$ 16,166	\$ 33,202	\$ -
82510	Garage Labor	\$ 11,784	\$ 12,987	\$ -
82520	Garage Parts	\$ 3,354	\$ 7,332	\$ -
82530	Garage Sublet	\$ 75,382	\$ 43,236	\$ -
82700	Professional Fees	\$ 8,210	\$ 3,894	\$ 3,000
82760	Office Machines	\$ 1,378	\$ -	\$ -
82780	Printing & Binding	\$ 159	\$ 45	\$ -
83010	Office Supplies	\$ 628	\$ 290	\$ 750
83060	Uniforms/Boots	\$ 10,994	\$ 13,760	\$ 12,210
83240	Chemical Supplies	\$ 7,484	\$ 7,222	\$ 7,000
83280	Minor Tools	\$ 16,955	\$ 24,493	\$ 15,000
83290	Safety/PPE	\$ 3,950	\$ 7,849	\$ 4,000
83300	Department Supplies	\$ 11,201	\$ 6,312	\$ 5,500
83480	Machine & Equipment Maintenance	\$ 6,621	\$ 27,479	\$ 5,000
83505	Utility Line Cuts	\$ -	\$ 72,378	\$ 70,000
83510	Water Maintenance	\$ 226,148	\$ 302,686	\$ 245,000
83511	Sewer Maintenance	\$ 115,610	\$ 116,484	\$ 55,000
83600	Fire Hydrant Maintenance	\$ 16,752	\$ 5,767	\$ 15,000
83700	Inventory Adjustment	\$ 82,872	\$ -	\$ -
84260	Interest Expense	\$ 6,521	\$ -	\$ -
84270	Lease Payments - Principal	\$ -	\$ 28,921	\$ 28,921
85600	New Water Mains	\$ 1,657	\$ -	\$ -
Division Total: Utilities		\$ 1,696,270	\$ 1,747,048	\$ 1,554,935

Program: Public Works
Department: Water Utility
Division: Meter Services - 085



This division oversees the installation and repairs of water meters. It is also responsible for the reading and recording of metered consumption pertaining to the billing of accounts.

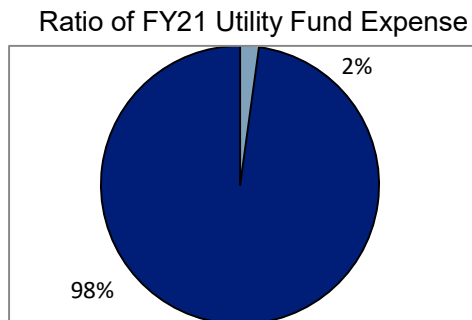
FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 5

- Installed and connected over 210 new construction water services.
- Started changing out 3G water meter registers with 4G registers for better accuracy and to correct negative consumption readings.
- Hired a Meter Services Supervisor to streamline work orders between the utility billing office and meter technicians, and to initiate a meter testing program.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 187,153	\$ 179,459	\$ 230,234
Contractual/Fixed	\$ 24,213	\$ 23,336	\$ 3,100
Supplies	\$ 38,545	\$ 50,043	\$ 58,600
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 12,205	\$ 22,149	\$ 15,000
Total Expenditures	\$ 262,116	\$ 274,988	\$ 306,934

Total Division Expenditures \$ 306,934
 Total Utility Fund Expenditures \$ 14,071,381



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 10,545	\$ 9,335	\$ 12,801
81020	Retirement TMRS	\$ 17,525	\$ 15,820	\$ 19,695
81021	Net Pension Liability Adjustment	\$ 8,624	\$ -	\$ -
81040	Employee Insurance	\$ 23,246	\$ 17,489	\$ 28,183
81050	Workers' Compensation	\$ 1,602	\$ 2,034	\$ 2,220
81090	Overtime	\$ 10,897	\$ 6,941	\$ 7,000
81100	Salaries & Wages - Full Time	\$ 131,923	\$ 123,131	\$ 160,335
81198	Accrued Wages	\$ -	\$ 4,709	\$ -
81199	Salaries & Wages Adj	\$ (17,208)	\$ -	\$ -
82010	Telecommunications	\$ 2,470	\$ -	\$ -
82040	Postage	\$ 113	\$ -	\$ 100
82130	Garage Fuel	\$ 10,975	\$ 7,596	\$ -
82160	Training/Travel	\$ 1,231	\$ 1,692	\$ 2,000
82210	Enterprise Car Rental Program	\$ 4,216	\$ 7,129	\$ -
82510	Garage Labor	\$ 1,156	\$ 1,795	\$ -
82520	Garage Parts	\$ 247	\$ 422	\$ -
82530	Garage Sublet	\$ 2,802	\$ 3,819	\$ -
82700	Professional Fees	\$ 814	\$ 882	\$ 1,000
82780	Printing & Binding	\$ 190	\$ -	\$ -
83010	Office Supplies	\$ 186	\$ 187	\$ 500
83060	Uniforms/Boots	\$ 3,703	\$ 3,846	\$ 2,500
83280	Minor Tools	\$ 3,761	\$ 3,599	\$ 4,000
83290	Safety/PPE	\$ 72	\$ 526	\$ 500
83300	Department Supplies	\$ 973	\$ 1,931	\$ 1,100
83540	Water Meter Maintenance	\$ 29,850	\$ 39,954	\$ 50,000
85640	Meters	\$ 12,205	\$ 22,149	\$ 15,000
Division Total: Meter Services		\$ 262,116	\$ 274,988	\$ 306,934

Program: Public Works
Department: Wastewater Utility
Division: Paw Paw WWT - 088



This division provides the removal of solids from wastewater by physical, mechanical, and biological means. This is one of the City's two wastewater treatment plants.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 12

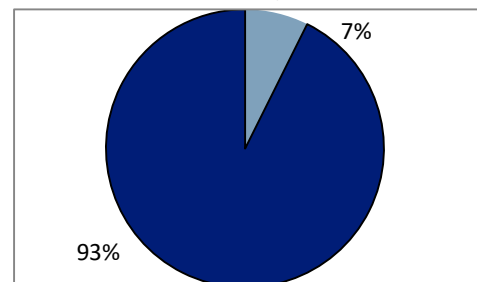
- New transfer switch installed on Paw Paw generator.
- Replaced/repared all controls, tanks, and lines on septic system at T-Bar Softball Field.
- Installed new pump at Iron Ore Lift Station.
- Installed new thickened sludge pump and motor in thickener room.
- Repaired secondary clarifier weirs, added new metal and coating.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 677,382	\$ 680,129	\$ 710,153
Contractual/Fixed	\$ 231,541	\$ 229,828	\$ 190,250
Supplies	\$ 132,967	\$ 125,936	\$ 137,900
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,041,889	\$ 1,035,893	\$ 1,038,303

Total Division Expenditures \$ 1,038,303
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 38,567	\$ 35,336	\$ 39,329
81015	Social Security - Part Time	\$ 54	\$ 1,236	\$ 1,683
81020	Retirement TMRS	\$ 62,298	\$ 57,768	\$ 60,510
81021	Net Pension Liability Adjustment	\$ 30,656	\$ -	\$ -
81040	Employee Insurance	\$ 58,407	\$ 55,622	\$ 68,026
81050	Workers' Compensation	\$ 4,553	\$ 4,275	\$ 4,500
81090	Overtime	\$ 32,066	\$ 34,422	\$ 25,000
81100	Salaries & Wages - Full Time	\$ 488,867	\$ 439,946	\$ 489,105
81150	Salaries & Wages - Part Time	\$ -	\$ 16,152	\$ 22,000
81198	Accrued Wages	\$ -	\$ 35,372	\$ -
81199	Salaries & Wages Adj	\$ (38,088)	\$ -	\$ -
82010	Telecommunications	\$ 1,777	\$ -	\$ -
82040	Postage	\$ 271	\$ 315	\$ 250
82120	Equipment Rental	\$ 10,323	\$ -	\$ 1,500
82130	Garage Fuel	\$ 13,344	\$ 16,623	\$ -
82160	Training/Travel	\$ 7,067	\$ 11,903	\$ 8,000
82210	Enterprise Car Rental Program	\$ 6,224	\$ 19,724	\$ -
82450	Radio Maintenance	\$ 1,162	\$ 1,072	\$ -
82510	Garage Labor	\$ 1,462	\$ 1,496	\$ -
82520	Garage Parts	\$ 388	\$ 631	\$ -
82530	Garage Sublet	\$ 2,800	\$ 4,290	\$ -
82620	Electricity	\$ 93,909	\$ 90,046	\$ 100,000
82700	Professional Fees	\$ 89,248	\$ 83,267	\$ 80,000
82760	Office Machines	\$ 3,087	\$ -	\$ -
82820	Membership/Subscriptions	\$ 480	\$ 461	\$ 500
83010	Office Supplies	\$ 407	\$ 749	\$ 650
83040	Janitorial Supplies	\$ 516	\$ 322	\$ 500
83060	Uniforms/Boots	\$ 6,260	\$ 5,829	\$ 4,500
83080	Clothing and Linen	\$ 100	\$ -	\$ -
83160	Auto/Equip Fuel	\$ -	\$ -	\$ 50
83180	Oil & Lubricants	\$ 782	\$ 1,184	\$ 2,000
83240	Chemical Supplies	\$ 41,112	\$ 30,685	\$ 47,000
83260	Electrical Supplies	\$ 790	\$ 78	\$ 700
83280	Minor Tools	\$ 1,352	\$ 1,824	\$ 1,000
83290	Safety/PPE	\$ 5,254	\$ 1,714	\$ 2,000
83300	Department Supplies	\$ 5,547	\$ 3,816	\$ 5,500
83430	Lift Stat Maintenance	\$ 2,161	\$ 1,629	\$ 2,000
83440	Building Maintenance	\$ 1,934	\$ 6,647	\$ 2,000
83480	Machine & Equipment Maintenance	\$ 66,752	\$ 71,459	\$ 70,000
Division Total: Paw Paw WWT		\$ 1,041,889	\$ 1,035,893	\$ 1,038,303

Program: Public Works
Department: Wastewater Utility
Division: Environmental Services - 090



This division oversees sampling, collecting, recording and monitoring the industrial input to waste treatment plants.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

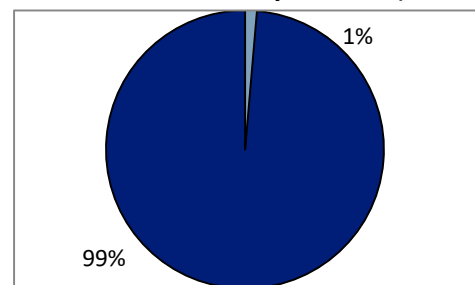
- Staff implemented the Federal Dental Facility Regulations and provided assistance to local dental offices for compliance with the new regulations.
- Construction of the Environmental Services and Maintenance Building, located at the Paw Paw Wastewater Treatment Plant, was completed.
- Awarded a Technical Completion of the Pretreatment Program Major Modification from Texas Commission on Environmental Quality. This modification was submitted for approval in 2016.
- Completed a successful investigation of the City's Municipal Separate Storm Sewer System (MS4). No violations were discovered by the Texas Commission on Environmental Quality.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 116,216	\$ 134,551	\$ 159,481
Contractual/Fixed	\$ 36,379	\$ 28,566	\$ 26,550
Supplies	\$ 2,349	\$ 3,662	\$ 6,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 154,945	\$ 166,779	\$ 192,531

Total Division Expenditures \$ 192,531
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 7,654	\$ 5,380	\$ 7,301
81015	Social Security - Part Time	\$ 36	\$ 2,045	\$ 1,963
81020	Retirement TMRS	\$ 10,706	\$ 11,412	\$ 11,233
81021	Net Pension Liability Adjustment	\$ 5,269	\$ -	\$ -
81040	Employee Insurance	\$ 5,879	\$ 12,546	\$ 16,989
81050	Workers' Compensation	\$ 732	\$ 733	\$ 900
81090	Overtime	\$ 991	\$ 2,328	\$ 1,700
81100	Salaries & Wages - Full Time	\$ 100,550	\$ 70,771	\$ 93,736
81150	Salaries & Wages - Part Time	\$ -	\$ 26,729	\$ 25,659
81198	Accrued Wages	\$ -	\$ 2,608	\$ -
81199	Salaries & Wages Adj	\$ (15,601)	\$ -	\$ -
82010	Telecommunications	\$ 3,704	\$ -	\$ -
82040	Postage	\$ 254	\$ 308	\$ 150
82130	Garage Fuel	\$ 1,706	\$ 1,986	\$ -
82160	Training/Travel	\$ 1,735	\$ 1,549	\$ 2,000
82450	Radio Maintenance	\$ 290	\$ 268	\$ -
82510	Garage Labor	\$ 136	\$ 254	\$ -
82520	Garage Parts	\$ 120	\$ 172	\$ -
82530	Garage Sublet	\$ 38	\$ 749	\$ -
82700	Professional Fees	\$ 24,884	\$ 19,625	\$ 20,000
82740	Advertising	\$ 3,328	\$ 3,499	\$ 3,500
82780	Printing & Binding	\$ 116	\$ 157	\$ 500
82820	Membership/Subscriptions	\$ 70	\$ -	\$ 400
83010	Office Supplies	\$ 720	\$ 1,184	\$ 1,000
83040	Janitorial Supplies	\$ 101	\$ 283	\$ 150
83060	Uniforms/Boots	\$ 305	\$ 249	\$ 500
83240	Chemical Supplies	\$ 210	\$ -	\$ 300
83280	Minor Tools	\$ -	\$ 225	\$ 250
83290	Safety/PPE	\$ -	\$ 70	\$ 500
83300	Department Supplies	\$ 845	\$ 1,555	\$ 1,500
83440	Building Maintenance	\$ -	\$ 97	\$ 1,500
83480	Machine & Equipment Maintenance	\$ 168	\$ -	\$ 800
Division Total: Environmental Services		\$ 154,945	\$ 166,779	\$ 192,531

Program: Finance & Administrative Services
Department: Finance
Division: Utilities Customer Service - 091



This division is responsible for the billing and collection of water, sewer, and refuse bills. It also assists with new service connections, disconnections, and answers inquiries relating to customer's accounts.

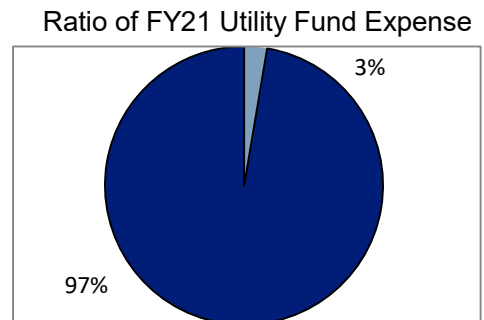
FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 5

- The Utilities Customer Service division implemented an online platform, 2TurnItOn, for customers to request new service.
- A utility bill payment drop box was installed in Music Alley behind City Hall.
- Payment extensions requests were integrated online as an additional option for customers.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 241,616	\$ 240,730	\$ 257,761
Contractual/Fixed	\$ 111,352	\$ 108,060	\$ 114,000
Supplies	\$ 5,183	\$ 2,677	\$ 2,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 358,151	\$ 351,467	\$ 374,061

Total Division Expenditures \$ 374,061
 Total Utility Fund Expenditures \$ 14,071,381



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 12,876	\$ 12,923	\$ 14,674
81020	Retirement TMRS	\$ 21,742	\$ 21,936	\$ 22,577
81021	Net Pension Liability Adjustment	\$ 10,699	\$ -	\$ -
81040	Employee Insurance	\$ 21,690	\$ 19,665	\$ 28,263
81050	Workers' Compensation	\$ 423	\$ 394	\$ 430
81090	Overtime	\$ 6,148	\$ 2,847	\$ 4,000
81100	Salaries & Wages - Full Time	\$ 170,050	\$ 177,510	\$ 187,817
81198	Accrued Wages	\$ -	\$ 5,454	\$ -
81199	Salaries & Wages Adj	\$ (2,013)	\$ -	\$ -
82010	Telecommunications	\$ 552	\$ -	\$ -
82040	Postage	\$ 60,754	\$ 61,547	\$ 64,000
82160	Training/Travel	\$ 3,074	\$ 688	\$ 1,000
82700	Professional Fees	\$ 16,063	\$ 17,750	\$ 18,000
82760	Office Machines	\$ 3,243	\$ -	\$ -
82780	Printing & Binding	\$ 27,667	\$ 28,075	\$ 31,000
83010	Office Supplies	\$ 2,199	\$ 1,697	\$ 1,500
83060	Uniforms/Boots	\$ 1,211	\$ 979	\$ 800
83300	Department Supplies	\$ 1,773	\$ -	\$ -
Division Total: Utilities Customer Service		\$ 358,151	\$ 351,467	\$ 374,061

Program: Finance & Administrative Services
Department: Finance
Division: Non-Departmental - 092



This division accounts for non-specific divisional expenses such as property insurance, contracts & agreements, contingency expenses, and all other non-departmental fees relating to water and sewer services.

FY 2019/2020 Accomplishments: _____ Total Number of Full-Time Staff: 0

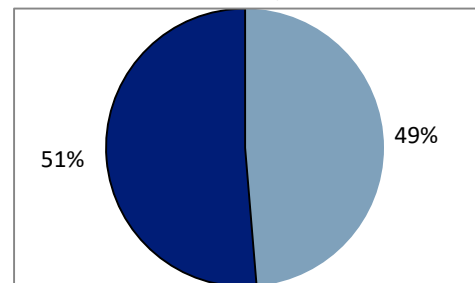
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Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ 82,000
Debt Service	\$ 5,098,942	\$ 6,040,692	\$ 6,764,925
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,098,942	\$ 6,040,692	\$ 6,846,925

Total Division Expenditures \$ 6,846,925
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 092 - Non-Departmental				
83285	Capital Requests	\$ -	\$ -	\$ 82,000
84010	Overhead Water to GF	\$ 520,000	\$ 607,086	\$ 709,612
84020	Overhead Sewer to GF	\$ 520,000	\$ 607,086	\$ 709,612
84060	Insurance-Liability	\$ 159,263	\$ 194,220	\$ 200,046
84130	Contracts & Agreements	\$ 5,755	\$ 31,368	\$ 115,000
84140	Contingency	\$ 32,645	\$ 6,880	\$ 50,000
84170	Credit Card Merchant Fees	\$ 99,319	\$ 126,687	\$ 125,000
84180	Claims & Refunds	\$ 2,000	\$ -	\$ -
84450	Trans/I&S Fund	\$ 3,321,738	\$ 3,816,222	\$ 4,196,605
84460	Bond Amortization Expense	\$ (151,465)	\$ -	\$ -
84660	Franchise Fees	\$ 589,688	\$ 651,143	\$ 659,050
Division Total: Non-Departmental		\$ 5,098,942	\$ 6,040,692	\$ 6,846,925

Program: Public Works
Department: Public Works
Division: Public Works Administration - 093



This is an administrative division that oversees and monitors the City divisions responsible for infrastructure improvements and developments. Additionally, this division manages the budgeted finances and oversees expenditures.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 5

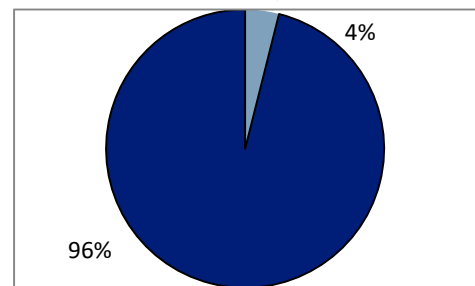
- Completed Theresa waterline Phase 1, including a railroad bore and 8" water line extension to connect FM 691 and Texoma Parkway looped water system. The Iron Ore interceptor construction is 60% complete and the Flora St. total utilities and road new construction is 40% complete.
- Currently working with TxDot ROW access to extend a 10" waterline to serve the Reserve development in Gateway Village. Design for a water master study recommendation to connect water on FM 1417 to FM 691 is 90% complete. Collaborating with the Corp to facilitate a permit for a new Texoma Pump Station LS.
- Approved an agreement for the design of the new Grayson County College water tower. Continued design on Loy Lake Rd. utility and road rebuild/expansion, and for Waterloo-Lang Rd. and roundabout.
- Theresa Dr. waterline and pedestrian bridge Phase 2 Notice to Proceed construction start issued. Assisting heavily with the Katy Trail projects and with Community Development & Planning for growth and development requests.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 589,191	\$ 597,312	\$ 462,743
Contractual/Fixed	\$ 107,569	\$ 73,324	\$ 91,200
Supplies	\$ 9,277	\$ 2,211	\$ 2,150
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 706,037	\$ 672,847	\$ 556,093

Total Division Expenditures \$ 556,093
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 33,038	\$ 33,207	\$ 25,140
81015	Social Security - Part Time	\$ 93	\$ 2,065	\$ 2,522
81020	Retirement TMRS	\$ 51,224	\$ 53,699	\$ 38,679
81021	Net Pension Liability Adjustment	\$ 25,207	\$ -	\$ -
81040	Employee Insurance	\$ 38,750	\$ 32,016	\$ 34,567
81050	Workers' Compensation	\$ 252	\$ 232	\$ 250
81100	Salaries & Wages - Full Time	\$ 444,397	\$ 440,323	\$ 328,623
81150	Salaries & Wages - Part Time	\$ -	\$ 26,995	\$ 32,962
81198	Accrued Wages	\$ -	\$ 8,774	\$ -
81199	Salaries & Wages Adj	\$ (3,770)	\$ -	\$ -
82010	Telecommunications	\$ 6,815	\$ 45	\$ -
82040	Postage	\$ 978	\$ 607	\$ 300
82130	Garage Fuel	\$ 964	\$ 791	\$ -
82160	Training/Travel	\$ 8,524	\$ 5,063	\$ 13,000
82180	Tuition Reimbursement	\$ 79	\$ -	\$ -
82450	Radio Maintenance	\$ -	\$ -	\$ 100
82510	Garage Labor	\$ 111	\$ 65	\$ -
82520	Garage Parts	\$ 28	\$ 110	\$ -
82530	Garage Sublet	\$ 598	\$ 8	\$ -
82700	Professional Fees	\$ 86,481	\$ 63,988	\$ 75,000
82760	Office Machines	\$ 1,746	\$ -	\$ -
82820	Membership/Subscriptions	\$ 1,245	\$ 2,649	\$ 2,800
83010	Office Supplies	\$ 6,835	\$ 1,510	\$ 1,000
83060	Uniforms/Boots	\$ 221	\$ 93	\$ 450
83120	Food	\$ 2,013	\$ 608	\$ 500
83980	Miscellaneous	\$ 207	\$ -	\$ 200
Division Total: Public Works Administration		\$ 706,037	\$ 672,847	\$ 556,093

Program: Public Works
Department: Public Works
Division: Storm Water Operations - 094



This division is responsible for the cleanup of streets, right-of-ways, illegal dumping, and water drains throughout the city in relation to storm water.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

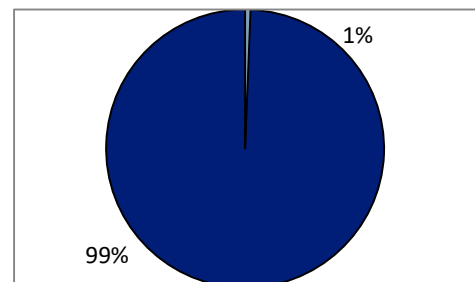
- As drainage continues to be an ongoing issue city-wide, staff has been strategically clearing undergrowth from drainage right-of-ways. This clearing ensures the flow of water through drainage areas and creeks during rain events.
- Staff regularly inspects and removes debris from low traffic areas frequently used for illegal dumping.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 53,940	\$ 61,725	\$ 82,284
Contractual/Fixed	\$ 4,397	\$ 7,025	\$ 3,650
Supplies	\$ 2,821	\$ 3,000	\$ 2,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 61,158	\$ 71,750	\$ 88,434

Total Division Expenditures \$ 88,434
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 3,315	\$ 3,595	\$ 4,493
81020	Retirement TMRS	\$ 5,417	\$ 5,726	\$ 6,913
81021	Net Pension Liability Adjustment	\$ 2,666	\$ -	\$ -
81040	Employee Insurance	\$ 5,262	\$ 3,671	\$ 11,245
81050	Workers' Compensation	\$ 892	\$ 825	\$ 900
81090	Overtime	\$ 1,969	\$ 624	\$ 500
81100	Salaries & Wages - Full Time	\$ 40,777	\$ 46,454	\$ 58,233
81198	Accrued Wages	\$ -	\$ 830	\$ -
81199	Salaries & Wages Adj	\$ (6,360)	\$ -	\$ -
82120	Equipment Rental	\$ -	\$ -	\$ 3,000
82130	Garage Fuel	\$ 3,027	\$ 3,509	\$ -
82160	Training/Travel	\$ 27	\$ -	\$ 500
82450	Radio Maintenance	\$ 145	\$ 134	\$ 150
82510	Garage Labor	\$ 213	\$ 680	\$ -
82520	Garage Parts	\$ 76	\$ 829	\$ -
82530	Garage Sublet	\$ 909	\$ 1,874	\$ -
83060	Uniforms/Boots	\$ 1,796	\$ 2,412	\$ 2,000
83280	Minor Tools	\$ 939	\$ 527	\$ 250
83290	Safety/PPE	\$ 87	\$ 28	\$ 250
83460	Auto Maint	\$ -	\$ 33	\$ -
Division Total: Storm Water Operations		\$ 61,158	\$ 71,750	\$ 88,434

Program: Public Works
Department: Wastewater Utility
Division: Duck Creek WWT - 095



This division provides a lift station that serves the City's wastewater collection and treatment system.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 0

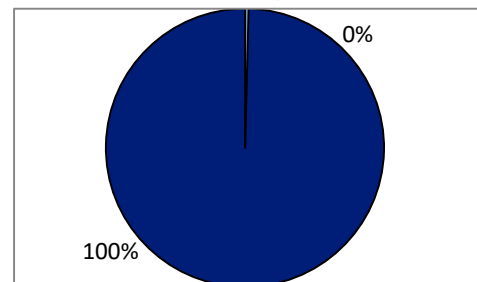
- Completed several emergency repairs on collapsed manholes and sections of the trunk line.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 24,241	\$ 26,081	\$ 25,000
Supplies	\$ 9,702	\$ 30,307	\$ 31,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 33,943	\$ 56,388	\$ 56,000

Total Division Expenditures \$ 56,000
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 095 - Duck Creek WWT				
82620	Electricity	\$ 24,241	\$ 26,081	\$ 25,000
83430	Lift Stat Maintenance	\$ 8,402	\$ 14,950	\$ 14,000
83480	Machine & Equipment Maintenance	\$ 1,300	\$ 15,357	\$ 17,000
Division Total: Duck Creek WWT		\$ 33,943	\$ 56,388	\$ 56,000

Program: Public Works
Department: Wastewater Utility
Division: Iron Ore WWT - 096



This division provides a lift station that serves the City's wastewater collection and treatment system.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 0

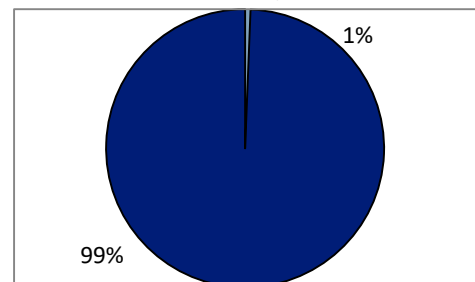
- Started the replacement of the Iron Ore Interceptor. The project will be completed in early 2021.
- Replaced lift station pump.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 65,138	\$ 51,285	\$ 50,000
Supplies	\$ 38,344	\$ 36,315	\$ 40,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 103,483	\$ 87,600	\$ 90,000

Total Division Expenditures \$ 90,000
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 096 - Iron Ore WWT				
82120	Equipment Rental	\$ 10,490	\$ -	\$ -
82620	Electricity	\$ 54,648	\$ 51,285	\$ 50,000
83430	Lift Stat Maintenance	\$ 18,307	\$ 12,590	\$ 20,000
83480	Machine & Equipment Maintenance	\$ 20,037	\$ 23,725	\$ 20,000
Division Total: Iron Ore WWT		\$ 103,483	\$ 87,600	\$ 90,000

Program: Public Works
Department: Wastewater Utility
Division: G.C.A. WWT - 097



This division provides the removal of solids from wastewater by physical, mechanical and biological means. This is one of the City's two wastewater treatment plants.

FY 2019/2020 Accomplishments: Total Number of Full-Time Staff: 2

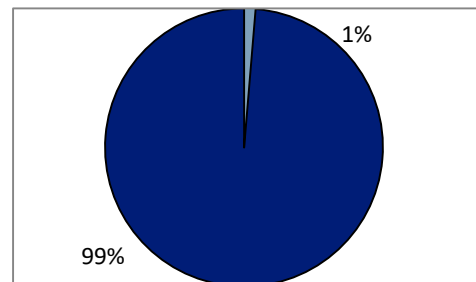
- Replaced all air lines from blower room to a new trunk line, tying into each individual basin. This was an emergency project due to the existing air supply completely collapsing.
- Completely rebuilt the runway lift station with new pumps, new controls, and new piping and check valves.
- Replaced Caterpillar Lift Station with a new 6x6 T3 Gorman Rupp packing station.
- Rebuilt primary clarifier chain and sludge rake.
- Started work on wetlands lift station rehab; installing new check valves and new piping and pump bases.

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ 92,410	\$ 106,708	\$ 119,565
Contractual/Fixed	\$ 56,174	\$ 62,307	\$ 54,250
Supplies	\$ 17,514	\$ 13,271	\$ 15,940
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 166,097	\$ 182,286	\$ 189,755

Total Division Expenditures \$ 189,755
 Total Utility Fund Expenditures \$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 4,974	\$ 5,989	\$ 6,885
81020	Retirement TMRS	\$ 8,149	\$ 9,664	\$ 10,594
81021	Net Pension Liability Adjustment	\$ 4,010	\$ -	\$ -
81040	Employee Insurance	\$ 7,189	\$ 9,265	\$ 11,354
81050	Workers' Compensation	\$ 721	\$ 664	\$ 725
81090	Overtime	\$ 6,599	\$ 6,384	\$ 5,000
81100	Salaries & Wages - Full Time	\$ 59,688	\$ 73,076	\$ 85,007
81198	Accrued Wages	\$ -	\$ 1,666	\$ -
81199	Salaries & Wages Adj	\$ 1,080	\$ -	\$ -
82010	Telecommunications	\$ 1,541	\$ -	\$ -
82160	Training/Travel	\$ 1,035	\$ 1,011	\$ 900
82620	Electricity	\$ 16,990	\$ 18,473	\$ 14,000
82630	Gas & Propane	\$ 893	\$ 786	\$ 1,200
82700	Professional Fees	\$ 35,715	\$ 42,037	\$ 38,000
82820	Membership/Subscriptions	\$ -	\$ -	\$ 150
83060	Uniforms/Boots	\$ 661	\$ 841	\$ 960
83180	Oil & Lubricants	\$ -	\$ -	\$ 80
83240	Chemical Supplies	\$ 3,720	\$ 2,882	\$ 4,000
83260	Electrical Supplies	\$ -	\$ -	\$ 100
83280	Minor Tools	\$ 33	\$ 33	\$ 100
83300	Department Supplies	\$ 494	\$ 240	\$ 500
83430	Lift Stat Maintenance	\$ 263	\$ 434	\$ 1,200
83440	Building Maintenance	\$ 256	\$ 467	\$ 500
83480	Machine & Equipment Maintenance	\$ 12,087	\$ 8,374	\$ 8,500
Division Total: NTRA WWT		\$ 166,097	\$ 182,286	\$ 189,755

Program: Administration
Department: City Manager's Office
Division: Emergency Operations - 099



This division is for utility fund expenditures incurred during an unforeseen disaster or emergency.

FY 2019/2020 Accomplishments: _____ Total Number of Full-Time Staff: 0

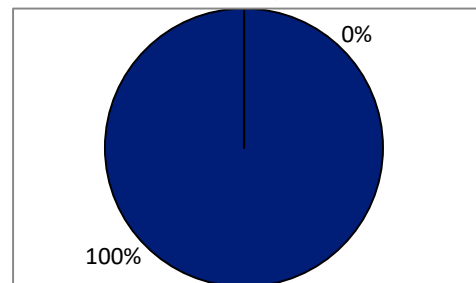
- N/A

Expenditures Summary

	FY2019 Actual	FY2020 Estimated	FY2021 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ 58,392	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 58,392	\$ -

Total Division Expenditures	\$ -
Total Utility Fund Expenditures	\$ 14,071,381

Ratio of FY21 Utility Fund Expense



**City of Denison
2020/2021 Budget
Utility Fund Division Detail**

Account	Description	Actual 2019	Estimated 2020	Budgeted 2021
Utility Fund 020				
<u>Expenditures</u>				
Division: 099 - Emergency Operations Center (EOC)				
83040	Janitorial Supplies	\$ -	\$ 601	\$ -
83280	Minor Tools	\$ -	\$ 42	\$ -
83290	Safety/PPE	\$ -	\$ 4,281	\$ -
83300	Department Supplies	\$ -	\$ 1,112	\$ -
83310	Equipment	\$ -	\$ 51,482	\$ -
83980	Miscellaneous	\$ -	\$ 875	\$ -
Division Total: Emergency Operations Center		\$ -	\$ 58,392	\$ -
Debt Issuance Costs		\$ 65,065	\$ -	\$ -
Transfers Out		\$ 569,177	\$ 613,857	\$ 610,850
Enterprise Internal Transfer		\$ (1,762,149)	\$ -	\$ -
Transfer of Capital Assets		\$ (1,841,469)	\$ -	\$ -
Interest Expense		\$ (19,376)	\$ -	\$ -
Depreciation Expense		\$ 1,474,947	\$ -	\$ -
Bad Debt Expense		\$ 118,173	\$ 119,748	\$ 175,000
Utility Fund Expense Total:		\$ 10,198,526	\$ 13,388,624	\$ 14,071,381

DEBT SERVICES

**City of Denison
2020/2021 Budget
General Interest & Sinking Fund - Fund 10**

	Estimated 2019	Budgeted 2020	Proposed 2021
Beginning Cash Balance	\$ 280,132	\$ 628,365	\$ 962,084
Revenues			
Tax Revenue	\$ 1,680,580	\$ 1,581,849	\$ 1,617,810
Series 2020B Bond Transfer (Fund 15)	\$ -	\$ -	\$ 445,000
Interest Earned	\$ 15,799	\$ 13,172	\$ 14,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 1,696,378	\$ 1,595,021	\$ 2,076,810
Expenditures			
Bond Payments - Principal	\$ 952,750	\$ 866,100	\$ 1,322,600
Bond Payments - Interest	\$ 267,254	\$ 243,701	\$ 498,959
Paying Agent Fees	\$ 8,714	\$ 10,270	\$ 10,500
GF Bond Transfer (Fund 14)	\$ 108,682	\$ 108,682	\$ 108,683
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 1,337,400	\$ 1,228,753	\$ 1,940,742
Transfers/Audit Adjustments/Accruals	\$ (10,744)	\$ (32,549)	\$ -
Ending Cash Balance	\$ 628,365	\$ 962,084	\$ 1,098,151

**City of Denison
2020/2021 Budget
Utility Interest & Sinking Fund - Fund 24**

	Estimated 2019	Budgeted 2020	Proposed 2021
Beginning Cash Balance	\$ 1,316,139	\$ 1,385,308	\$ 1,527,679
Revenues			
Transfer from WS Fund-current bond pmts	\$ 3,321,738	\$ 3,680,554	\$ 3,917,684
Transfer from WS Fund-future bond pmts	\$ -	\$ 135,668	\$ 278,921
Interest Earned	\$ 39,340	\$ 20,691	\$ 20,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,361,078	\$ 3,836,913	\$ 4,216,605
Expenditures			
Bond Payments - Principal	\$ 1,807,250	\$ 2,053,900	\$ 2,382,400
Bond Payments - Interest	\$ 1,199,012	\$ 1,341,347	\$ 1,246,767
GTUA	\$ 273,419	\$ 285,843	\$ 288,517
Paying Agent Fees	\$ 12,228	\$ 13,453	\$ 12,000
Interest Transfer to Operating Fund	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 3,291,908	\$ 3,694,542	\$ 3,929,684
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,385,308	\$ 1,527,679	\$ 1,814,600

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Contract Revenue Bonds (GTUA) - Series 2010
Issue Amount: \$4,584,830.80**

Purpose: To purchase additional water storage rights in Lake Texoma, for water supply, in contract with the Greater Texoma Utility Authority.

Period Ending	Principal	Interest	Total P+I
09/30/2021	232,200.00	56,317.06	288,517.06
09/30/2022	237,600.00	52,406.82	290,006.82
09/30/2023	243,000.00	48,049.24	291,049.24
09/30/2024	249,480.00	43,240.26	292,720.26
09/30/2025	255,960.00	38,021.14	293,981.14
09/30/2026	262,440.00	32,410.50	294,850.50
09/30/2027	268,920.00	26,424.24	295,344.24
09/30/2028	275,400.00	20,069.66	295,469.66
09/30/2029	281,880.00	13,358.16	295,238.16
09/30/2030	255,960.00	6,347.80	262,307.80
Total	2,562,840.00	336,644.88	2,899,484.88

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2012
Issue Amount: \$6,665,000**

Purpose: Repairs and renovations, including lighting retrofits and networked thermostats, for existing municipal buildings; and improvements to the City's waterworks and sewer system including the Paw Paw wastewater treatment plant and the Duck Creek lift station.

Period Ending	Principal	Interest	Total P+I
09/30/2021	490,000	137,250.00	627,250.00
09/30/2022	405,000	122,550.00	527,550.00
09/30/2023	415,000	110,400.00	525,400.00
09/30/2024	435,000	93,800.00	528,800.00
09/30/2025	450,000	76,400.00	526,400.00
09/30/2026	470,000	58,400.00	528,400.00
09/30/2027	485,000	39,600.00	524,600.00
09/30/2028	505,000	20,200.00	525,200.00
Total	3,655,000	658,600.00	4,313,600.00

City of Denison
2020/2021 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2013
Issue Amount: \$4,530,000

Purpose: Refunding of Series 2001 Revenue Bonds issued for Water and Sewer System improvements, Series 2005 General Obligation Bonds issued for Street improvements, and Series 2005 Water/Sewer Revenue Refunding Bonds.

Period Ending	Principal	Interest	Total P+I
09/30/2021	520,000.00	71,625.00	591,625.00
09/30/2022	410,000.00	56,025.00	466,025.00
09/30/2023	425,000.00	43,725.00	468,725.00
09/30/2024	435,000.00	30,975.00	465,975.00
09/30/2025	450,000.00	15,750.00	465,750.00
Total	2,240,000.00	218,100.00	2,458,100.00

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2013
Issue Amount: \$2,240,000**

Purpose: For constructing and equipping a fire station, with any surplus funds to be used for major repairs and renovations to existing municipal buildings.

Period Ending	Principal	Interest	Total P+I
09/30/2021	100,000.00	47,500.00	147,500.00
09/30/2022	105,000.00	45,450.00	150,450.00
09/30/2023	105,000.00	43,350.00	148,350.00
09/30/2024	110,000.00	40,375.00	150,375.00
09/30/2025	115,000.00	36,437.50	151,437.50
09/30/2026	120,000.00	32,325.00	152,325.00
09/30/2027	120,000.00	28,125.00	148,125.00
09/30/2028	125,000.00	23,837.50	148,837.50
09/30/2029	130,000.00	19,375.00	149,375.00
09/30/2030	135,000.00	15,075.00	150,075.00
09/30/2031	140,000.00	10,950.00	150,950.00
09/30/2032	145,000.00	6,675.00	151,675.00
09/30/2033	150,000.00	2,250.00	152,250.00
Total	1,600,000.00	351,725.00	1,951,725.00

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2015
Issue Amount: \$6,335,000**

Purpose: To fund water & sewer projects including, but not limited to Randell Dam improvements and the purchase and installation of an Automated Meter Reading system.

Period Ending	Principal	Interest	Total P+I
09/30/2021	260,000.00	196,950.00	456,950.00
09/30/2022	270,000.00	185,025.00	455,025.00
09/30/2023	285,000.00	172,537.50	457,537.50
09/30/2024	300,000.00	159,375.00	459,375.00
09/30/2025	310,000.00	146,425.00	456,425.00
09/30/2026	325,000.00	133,725.00	458,725.00
09/30/2027	335,000.00	120,525.00	455,525.00
09/30/2028	350,000.00	106,825.00	456,825.00
09/30/2029	365,000.00	92,525.00	457,525.00
09/30/2030	380,000.00	77,625.00	457,625.00
09/30/2031	395,000.00	62,125.00	457,125.00
09/30/2032	410,000.00	48,075.00	458,075.00
09/30/2033	420,000.00	35,625.00	455,625.00
09/30/2034	435,000.00	22,256.25	457,256.25
09/30/2035	450,000.00	7,593.75	457,593.75
Total	5,290,000.00	1,567,212.50	6,857,212.50

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2016A
Issue Amount: \$1,725,000**

Purpose: To fund waterworks and sewer system improvements including, but not limited to the Parkdale Ground Tank and Grayson College Elevated Tank, and improvements to Lake Randell Dam and spillway.

Period Ending	Principal	Interest	Total P+I
09/30/2021	70,000.00	51,075.00	121,075.00
09/30/2022	70,000.00	47,575.00	117,575.00
09/30/2023	75,000.00	43,950.00	118,950.00
09/30/2024	80,000.00	40,075.00	120,075.00
09/30/2025	85,000.00	36,587.50	121,587.50
09/30/2026	85,000.00	33,612.50	118,612.50
09/30/2027	90,000.00	30,550.00	120,550.00
09/30/2028	95,000.00	27,312.50	122,312.50
09/30/2029	95,000.00	24,225.00	119,225.00
09/30/2030	100,000.00	21,300.00	121,300.00
09/30/2031	100,000.00	18,300.00	118,300.00
09/30/2032	105,000.00	15,225.00	120,225.00
09/30/2033	110,000.00	12,000.00	122,000.00
09/30/2034	110,000.00	8,700.00	118,700.00
09/30/2035	115,000.00	5,325.00	120,325.00
09/30/2036	120,000.00	1,800.00	121,800.00
Total	1,505,000.00	417,612.50	1,922,612.50

City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2016B
Issue Amount: \$7,475,000

*Purpose: To provide funds for park and recreational improvements.
 (Texoma Health Foundation Sports Complex)*

Period Ending	Principal	Interest	Total P+I
02/15/2021	740,000.00	81,175.50	821,175.50
02/15/2022	755,000.00	67,047.75	822,047.75
02/15/2023	770,000.00	52,636.50	822,636.50
02/15/2024	785,000.00	37,941.75	822,941.75
02/15/2025	800,000.00	22,963.50	822,963.50
02/15/2026	815,000.00	7,701.75	822,701.75
Total	4,665,000.00	269,466.75	4,934,466.75

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2017A
Issue Amount: \$6,870,000**

Purpose: To fund waterworks and sewer system projects including, but not limited to, the TCEQ SSO projects, elevated & ground water tanks rehab, Iron Ore Creek Trunk Sewer, and Paw Paw UV Equipment and Clarifier. A portion of the funds would also be used to remodel 300 W Main as a new City Hall location.

Period Ending	Principal	Interest	Total P+I
09/30/2021	280,000.00	179,550.00	459,550.00
09/30/2022	290,000.00	171,000.00	461,000.00
09/30/2023	300,000.00	162,150.00	462,150.00
09/30/2024	305,000.00	153,075.00	458,075.00
09/30/2025	315,000.00	143,775.00	458,775.00
09/30/2026	325,000.00	134,175.00	459,175.00
09/30/2027	335,000.00	124,275.00	459,275.00
09/30/2028	350,000.00	114,000.00	464,000.00
09/30/2029	360,000.00	103,350.00	463,350.00
09/30/2030	365,000.00	92,475.00	457,475.00
09/30/2031	375,000.00	81,375.00	456,375.00
09/30/2032	390,000.00	69,900.00	459,900.00
09/30/2033	400,000.00	58,050.00	458,050.00
09/30/2034	410,000.00	45,900.00	455,900.00
09/30/2035	430,000.00	33,300.00	463,300.00
09/30/2036	440,000.00	20,250.00	460,250.00
09/30/2037	455,000.00	6,825.00	461,825.00
Total	6,125,000.00	1,693,425.00	7,818,425.00

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2017B
Issue Amount: \$2,855,000**

Purpose: To help fund the construction of the Texoma Health Foundation Park project.

Period Ending	Principal	Interest	Total P+I
09/30/2021	275,000.00	41,742.00	316,742.00
09/30/2022	285,000.00	35,694.00	320,694.00
09/30/2023	290,000.00	29,484.00	319,484.00
09/30/2024	295,000.00	23,166.00	318,166.00
09/30/2025	300,000.00	16,740.00	316,740.00
09/30/2026	310,000.00	10,152.00	320,152.00
09/30/2027	315,000.00	3,402.00	318,402.00
Total	2,070,000.00	160,380.00	2,230,380.00

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2018
Issue Amount: \$7,255,000**

Purpose: To fund water & sewer infrastructure improvements including the NTRA Elevated Tank, Water Lines, Paw Paw UV Clarifier, Iron Ore Creek Trunk Sewer, TCEQ SSO projects and Wastewater Master Plan.

Period Ending	Principal	Interest	Total P+I
09/30/2021	280,000.00	220,040.00	500,040.00
09/30/2022	290,000.00	208,640.00	498,640.00
09/30/2023	300,000.00	196,840.00	496,840.00
09/30/2024	315,000.00	184,540.00	499,540.00
09/30/2025	325,000.00	171,740.00	496,740.00
09/30/2026	335,000.00	160,215.00	495,215.00
09/30/2027	345,000.00	150,015.00	495,015.00
09/30/2028	360,000.00	139,440.00	499,440.00
09/30/2029	370,000.00	128,490.00	498,490.00
09/30/2030	380,000.00	117,240.00	497,240.00
09/30/2031	390,000.00	105,690.00	495,690.00
09/30/2032	405,000.00	93,360.00	498,360.00
09/30/2033	415,000.00	80,240.00	495,240.00
09/30/2034	430,000.00	66,720.00	496,720.00
09/30/2035	445,000.00	52,720.00	497,720.00
09/30/2036	460,000.00	38,240.00	498,240.00
09/30/2037	475,000.00	23,280.00	498,280.00
09/30/2038	490,000.00	7,840.00	497,840.00
Total	6,810,000.00	2,145,290.00	8,955,290.00

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2018A
Issue Amount: \$1,000,000**

Purpose: To fund the design phase of the downtown improvements project.

Period Ending	Principal	Interest	Total P+i
09/30/2021	95,000.00	22,614.25	117,614.25
09/30/2022	95,000.00	19,868.75	114,868.75
09/30/2023	100,000.00	17,051.00	117,051.00
09/30/2024	100,000.00	14,161.00	114,161.00
09/30/2025	105,000.00	11,198.75	116,198.75
09/30/2026	110,000.00	8,092.00	118,092.00
09/30/2027	110,000.00	4,913.00	114,913.00
09/30/2028	115,000.00	1,661.75	116,661.75
Total	830,000.00	99,560.50	929,560.50

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2019
Issue Amount: \$5,255,000**

Purpose: To fund waterworks and sewer system projects including, but not limited to, the NTRA elevated water tank, Theresa and West Loy Lake lines, Parkdale elevated tank, and distribution & collection projects.

Period Ending	Principal	Interest	Total P+I
09/30/2021	175,000.00	203,287.50	378,287.50
09/30/2022	180,000.00	194,412.50	374,412.50
09/30/2023	190,000.00	185,162.50	375,162.50
09/30/2024	200,000.00	175,412.50	375,412.50
09/30/2025	210,000.00	165,162.50	375,162.50
09/30/2026	225,000.00	154,287.50	379,287.50
09/30/2027	235,000.00	142,787.50	377,787.50
09/30/2028	245,000.00	130,787.50	375,787.50
09/30/2029	260,000.00	118,162.50	378,162.50
09/30/2030	270,000.00	104,912.50	374,912.50
09/30/2031	285,000.00	92,462.50	377,462.50
09/30/2032	295,000.00	80,862.50	375,862.50
09/30/2033	310,000.00	68,762.50	378,762.50
09/30/2034	320,000.00	57,762.50	377,762.50
09/30/2035	330,000.00	48,012.50	378,012.50
09/30/2036	340,000.00	37,962.50	377,962.50
09/30/2037	350,000.00	27,612.50	377,612.50
09/30/2038	360,000.00	16,962.50	376,962.50
09/30/2039	370,000.00	5,781.25	375,781.25
Total	5,150,000.00	2,010,556.25	7,160,556.25

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2019
Issue Amount: \$3,060,000**

Purpose: Proceeds from the sale of the Bonds will be used to refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City. The refunded bonds were initially obtained for the purpose of acquiring, constructing, installing and equipping improvements and additions to the City's waterworks and sewer system; and the acquisition of land and interests in land for such projects; and paying legal, fiscal, design and engineering fees in connection with such projects.

Period Ending	Principal	Interest	Total P+I
09/30/2021	275,000.00	112,037.50	387,037.50
09/30/2022	285,000.00	98,287.50	383,287.50
09/30/2023	300,000.00	84,037.50	384,037.50
09/30/2024	315,000.00	69,037.50	384,037.50
09/30/2025	325,000.00	60,375.00	385,375.00
09/30/2026	330,000.00	52,250.00	382,250.00
09/30/2027	350,000.00	35,750.00	385,750.00
09/30/2028	365,000.00	18,250.00	383,250.00
Total	2,545,000.00	530,025.00	3,075,025.00

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2020A
Issue Amount: \$2,450,000**

Purpose: For the purchase of a new ladder truck and renovation of the West End fire station.

Period Ending	Principal	Interest	Total P+I
09/30/2021	215,000.00	54,330.08	269,330.08
09/30/2022	230,000.00	39,432.00	269,432.00
09/30/2023	235,000.00	35,107.50	270,107.50
09/30/2024	240,000.00	30,690.00	270,690.00
09/30/2025	245,000.00	26,179.50	271,179.50
09/30/2026	250,000.00	21,576.00	271,576.00
09/30/2027	255,000.00	16,879.50	271,879.50
09/30/2028	255,000.00	12,136.50	267,136.50
09/30/2029	260,000.00	7,347.00	267,347.00
09/30/2030	265,000.00	2,464.50	267,464.50
Total	2,450,000.00	246,142.58	2,696,142.58

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2020
Issue Amount: \$4,045,000**

Purpose: To refund the Combination Tax and Revenue Certificates of Obligation - Series 2010, that were obligated to the City's waterworks and sewer system improvements.

Period Ending	Principal	Interest	Total P+i
09/30/2021	415,000.00	69,458.75	484,458.75
09/30/2022	420,000.00	61,902.00	481,902.00
09/30/2023	435,000.00	54,164.25	489,164.25
09/30/2024	445,000.00	46,200.25	491,200.25
09/30/2025	445,000.00	38,145.75	483,145.75
09/30/2026	460,000.00	29,955.50	489,955.50
09/30/2027	465,000.00	21,584.25	486,584.25
09/30/2028	475,000.00	13,077.25	488,077.25
09/30/2029	485,000.00	4,389.25	489,389.25
Total	4,045,000.00	338,877.25	4,383,877.25

**City of Denison
2020/2021 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2020B
Issue Amount: \$10,265,000**

Purpose: To fund waterworks & sewer system improvements, and to construct and improve streets (Flora/Waterloo/Lang/Loy Lake) including sidewalks, landscaping, streetscaping, lighting, drainage, and utility line relocations.

Period Ending	Principal	Interest	Total P+I
09/30/2021	350,000.00	360,880.14	710,880.14
09/30/2022	350,000.00	361,700.00	711,700.00
09/30/2023	375,000.00	343,575.00	718,575.00
09/30/2024	390,000.00	324,450.00	714,450.00
09/30/2025	405,000.00	310,650.00	715,650.00
09/30/2026	415,000.00	302,450.00	717,450.00
09/30/2027	430,000.00	287,550.00	717,550.00
09/30/2028	450,000.00	265,550.00	715,550.00
09/30/2029	470,000.00	242,550.00	712,550.00
09/30/2030	495,000.00	220,900.00	715,900.00
09/30/2031	515,000.00	200,700.00	715,700.00
09/30/2032	535,000.00	179,700.00	714,700.00
09/30/2033	555,000.00	157,900.00	712,900.00
09/30/2034	580,000.00	135,200.00	715,200.00
09/30/2035	600,000.00	111,600.00	711,600.00
09/30/2036	625,000.00	90,225.00	715,225.00
09/30/2037	640,000.00	71,250.00	711,250.00
09/30/2038	665,000.00	51,675.00	716,675.00
09/30/2039	685,000.00	31,425.00	716,425.00
09/30/2040	705,000.00	10,575.00	715,575.00
Total	10,235,000.00	4,060,505.14	14,295,505.14

**City of Denison
2020/2021 Budget
Obligated Debt Service Schedule**

Fiscal Year	General Obligation Bonds			W/S Obligation Bonds		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2021	4,540,000.00	1,849,515.72	6,389,515.72	232,200.00	56,317.06	288,517.06
2022	4,440,000.00	1,714,609.50	6,154,609.50	237,600.00	52,406.82	290,006.82
2023	4,600,000.00	1,574,170.75	6,174,170.75	243,000.00	48,049.24	291,049.24
2024	4,750,000.00	1,423,274.00	6,173,274.00	249,480.00	43,240.26	292,720.26
2025	4,885,000.00	1,278,530.00	6,163,530.00	255,960.00	38,021.14	293,981.14
2026	4,575,000.00	1,138,917.25	5,713,917.25	262,440.00	32,410.50	294,850.50
2027	3,870,000.00	1,005,956.25	4,875,956.25	268,920.00	26,424.24	295,344.24
2028	3,690,000.00	873,078.00	4,563,078.00	275,400.00	20,069.66	295,469.66
2029	2,795,000.00	740,413.75	3,535,413.75	281,880.00	13,358.16	295,238.16
2030	2,390,000.00	651,992.00	3,041,992.00	255,960.00	6,347.80	262,307.80
2031	2,200,000.00	571,602.50	2,771,602.50	-	-	-
2032	2,285,000.00	493,797.50	2,778,797.50	-	-	-
2033	2,360,000.00	414,827.50	2,774,827.50	-	-	-
2034	2,285,000.00	336,538.75	2,621,538.75	-	-	-
2035	2,370,000.00	258,551.25	2,628,551.25	-	-	-
2036	1,985,000.00	188,477.50	2,173,477.50	-	-	-
2037	1,920,000.00	128,967.50	2,048,967.50	-	-	-
2038	1,515,000.00	76,477.50	1,591,477.50	-	-	-
2039	1,055,000.00	37,206.25	1,092,206.25	-	-	-
2040	705,000.00	10,575.00	715,575.00	-	-	-
Total	\$59,215,000.00	\$14,767,478.47	\$73,982,478.47	\$2,562,840.00	\$336,644.88	\$2,899,484.88

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2021	4,772,200.00	1,905,832.78	6,678,032.78
2022	4,677,600.00	1,767,016.32	6,444,616.32
2023	4,843,000.00	1,622,219.99	6,465,219.99
2024	4,999,480.00	1,466,514.26	6,465,994.26
2025	5,140,960.00	1,316,551.14	6,457,511.14
2026	4,837,440.00	1,171,327.75	6,008,767.75
2027	4,138,920.00	1,032,380.49	5,171,300.49
2028	3,965,400.00	893,147.66	4,858,547.66
2029	3,076,880.00	753,771.91	3,830,651.91
2030	2,645,960.00	658,339.80	3,304,299.80
2031	2,200,000.00	571,602.50	2,771,602.50
2032	2,285,000.00	493,797.50	2,778,797.50
2033	2,360,000.00	414,827.50	2,774,827.50
2034	2,285,000.00	336,538.75	2,621,538.75
2035	2,370,000.00	258,551.25	2,628,551.25
2036	1,985,000.00	188,477.50	2,173,477.50
2037	1,920,000.00	128,967.50	2,048,967.50
2038	1,515,000.00	76,477.50	1,591,477.50
2039	1,055,000.00	37,206.25	1,092,206.25
2040	705,000.00	10,575.00	715,575.00
Total	\$61,777,840.00	\$15,104,123.35	\$76,881,963.35

**City of Denison
2020/2021 Budget
Budgeted Debt Service Schedule**

Fiscal Year	General Debt Fund			W/S Debt Fund		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2021	2,157,600.00	602,749.02	2,760,349.02	2,614,600.00	1,303,083.76	3,917,683.76
2022	2,123,300.00	547,855.50	2,671,155.50	2,554,300.00	1,219,160.82	3,773,460.82
2023	2,184,500.00	493,601.00	2,678,101.00	2,658,500.00	1,128,618.99	3,787,118.99
2024	2,233,550.00	436,856.00	2,670,406.00	2,765,930.00	1,029,658.26	3,795,588.26
2025	2,293,550.00	379,915.50	2,673,465.50	2,847,410.00	936,635.64	3,784,045.64
2026	2,002,050.00	325,061.00	2,327,111.00	2,835,390.00	846,266.75	3,681,656.75
2027	1,210,650.00	285,038.75	1,495,688.75	2,928,270.00	747,341.74	3,675,611.74
2028	924,500.00	251,296.75	1,175,796.75	3,040,900.00	641,850.91	3,682,750.91
2029	836,200.00	221,543.50	1,057,743.50	2,240,680.00	532,228.41	2,772,908.41
2030	863,850.00	194,261.75	1,058,111.75	1,782,110.00	464,078.05	2,246,188.05
2031	620,550.00	170,375.25	790,925.25	1,579,450.00	401,227.25	1,980,677.25
2032	644,400.00	148,146.00	792,546.00	1,640,600.00	345,651.50	1,986,251.50
2033	666,100.00	125,109.50	791,209.50	1,693,900.00	289,718.00	1,983,618.00
2034	535,900.00	103,561.00	639,461.00	1,749,100.00	232,977.75	1,982,077.75
2035	556,900.00	83,511.00	640,411.00	1,813,100.00	175,040.25	1,988,140.25
2036	576,700.00	64,647.00	641,347.00	1,408,300.00	123,830.50	1,532,130.50
2037	592,450.00	47,109.75	639,559.75	1,327,550.00	81,857.75	1,409,407.75
2038	412,300.00	32,038.50	444,338.50	1,102,700.00	44,439.00	1,147,139.00
2039	424,700.00	19,483.50	444,183.50	630,300.00	17,722.75	648,022.75
2040	437,100.00	6,556.50	443,656.50	267,900.00	4,018.50	271,918.50
Total	\$22,296,850.00	\$4,538,716.77	\$26,835,566.77	\$39,480,990.00	\$10,565,406.58	\$50,046,396.58

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2021	4,772,200.00	1,905,832.78	6,678,032.78
2022	4,677,600.00	1,767,016.32	6,444,616.32
2023	4,843,000.00	1,622,219.99	6,465,219.99
2024	4,999,480.00	1,466,514.26	6,465,994.26
2025	5,140,960.00	1,316,551.14	6,457,511.14
2026	4,837,440.00	1,171,327.75	6,008,767.75
2027	4,138,920.00	1,032,380.49	5,171,300.49
2028	3,965,400.00	893,147.66	4,858,547.66
2029	3,076,880.00	753,771.91	3,830,651.91
2030	2,645,960.00	658,339.80	3,304,299.80
2031	2,200,000.00	571,602.50	2,771,602.50
2032	2,285,000.00	493,797.50	2,778,797.50
2033	2,360,000.00	414,827.50	2,774,827.50
2034	2,285,000.00	336,538.75	2,621,538.75
2035	2,370,000.00	258,551.25	2,628,551.25
2036	1,985,000.00	188,477.50	2,173,477.50
2037	1,920,000.00	128,967.50	2,048,967.50
2038	1,515,000.00	76,477.50	1,591,477.50
2039	1,055,000.00	37,206.25	1,092,206.25
2040	705,000.00	10,575.00	715,575.00
Total	\$61,777,840.00	\$15,104,123.35	\$76,881,963.35

RESTRICTED FUNDS

**City of Denison
2020/2021 Budget
General Capital Fund - Fund 003**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 374,212	\$ 159,596	\$ 98,565
Revenues			
Transfer from General Fund (5% of Sales Tax)	\$ 283,429	\$ 303,590	\$ 311,061
Interest	\$ 1,955	\$ 971	\$ 1,500
Total Revenues	\$ 285,384	\$ 304,561	\$ 312,561
Expenditures			
Breathing Apparatus (SCBA)	\$ 25,874	\$ -	\$ -
Directional Signage	\$ 18,517	\$ 3,745	\$ 14,136
Outdoor Sirens	\$ 209,250	\$ -	\$ -
Alley Activation/Banners/Park Décor (div 3)	\$ 19,689	\$ -	\$ 10,411
Mulberry Bridge (div 8)	\$ -	\$ -	\$ 15,000
Fairview Chapel Roof (div 8)	\$ 4,400	\$ -	\$ -
Ipads, Scanner, & Computers	\$ 11,423	\$ -	\$ -
ADA Door for Library	\$ 2,850	\$ -	\$ -
Shelving for Library	\$ 21,773	\$ -	\$ -
Roller & Trailer (div 57)	\$ 55,022	\$ -	\$ -
Grappler Bucket (div 58)	\$ 16,272	\$ -	\$ -
Track Loader Repairs	\$ 13,616	\$ -	\$ -
Diagnostic Scanners & Pneumatic Tools (div 60)	\$ 13,490	\$ -	\$ -
Hydraulic Lift (div 60)	\$ 2,650	\$ -	\$ -
Community Center Flooring (div 70)	\$ 19,848	\$ -	\$ -
Mower Purchase Plan	\$ 45,000	\$ -	\$ -
Citizen Survey (div 2)	\$ -	\$ 20,730	\$ -
Jon Schalert's Boot Camp Training (div 3)	\$ -	\$ 6,998	\$ -
Phone Server/Upgrades to VOIP (div 9)	\$ -	\$ 9,223	\$ -
APC Battery Backups (div 9)	\$ -	\$ 6,586	\$ -
Talk-Thru Speakers for PD (div 9)	\$ -	\$ 3,500	\$ -
Camera Upgrades (div 9)	\$ -	\$ 6,371	\$ -
Door Controller Upgrade (div 9)	\$ -	\$ 6,287	\$ -
Dot Gov Domain Acquisition (div 9)	\$ -	\$ -	\$ 1,200
Salary Survey Study (div 10)	\$ -	\$ 25,000	\$ -
Fire Exit & Signage (div 16)	\$ -	\$ -	\$ 11,000
Library repairs	\$ -	\$ 8,223	\$ 14,777
NexLog Audio Recording System (div 23)	\$ -	\$ 28,595	\$ -
Elevator Remodel & Upgrade at City Hall (div 46)	\$ -	\$ 68,368	\$ -
ADA Door for City Hall (div 46)	\$ -	\$ 4,966	\$ -
Radar Traffic Counters (div 55)	\$ -	\$ 7,000	\$ -
Inventory Program (div 60)	\$ -	\$ 10,000	\$ -
Transfer back to GF	\$ -	\$ 150,000	\$ -
Capital	\$ -	\$ -	\$ 294,216
Total Expenditures	\$ 479,673	\$ 365,593	\$ 360,740
Transfers/Audit Adjustments/Accruals	\$ (20,326)	\$ -	\$ -
Ending Cash Balance	\$ 159,596	\$ 98,565	\$ 50,385

**City of Denison
2020/2021 Budget
Vehicle Replacement Fund - Fund 011**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 212,131	\$ 214,349	\$ 19,675
Revenues			
Transfer from General Fund	\$ -	\$ -	\$ -
Interest	\$ 4,253	\$ 246	\$ 50
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 4,253	\$ 246	\$ 50
Expenditures			
Vehicle Purchases	\$ 2,035	\$ -	\$ -
Lease Payments	\$ -	\$ 194,919	\$ 19,725
	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 2,035	\$ 194,919	\$ 19,725
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 214,349	\$ 19,675	\$ -

**City of Denison
2020/2021 Budget
Employee Benefits Trust - Fund 012**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Transfer for Insurance Premiums	\$ -	\$ 1,073,449	\$ 1,200,000
Total Revenues	\$ -	\$ 1,073,449	\$ 1,200,000
Expenditures			
Insurance Premium Payments	\$ -	\$ 1,073,449	\$ 1,200,000
	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 1,073,449	\$ 1,200,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2020/2021 Budget
General Bond Fund - Fund 014**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$1,855,834	\$ 346,306	\$ 1,515,302
Revenues			
Sale of Bonds-2020 (FD)	\$ -	\$ 2,400,000	\$ -
Sale of Bonds-2020 (Downtown Denison)	\$ -	\$ -	\$ 11,000,000
Refund for Excess Cost of Issuance	\$ 3,830	\$ -	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ 793,519
GF Bond Transfer (Fund 010)	\$ 108,682	\$ 108,682	\$ 108,683
Transfer from Court Security Fund-City Hall	\$ 60,000	\$ -	\$ -
Transfer from GF-THF Park	\$ 199,049	\$ -	\$ -
TIRZ #1 Admin Reimbursement	\$ -	\$ 113,969	\$ 5,000
Interest	\$ 19,481	\$ 6,326	\$ 3,000
Total Revenues	\$ 1,184,562	\$ 3,422,497	\$ 11,910,202
Expenditures			
THF Park Expenses	\$ 889,889	\$ -	\$ -
Bond Payment Expense (Series 2016B)	\$ 823,459	\$ 825,029	\$ 821,176
City Hall Expenses	\$ 139,111	\$ -	\$ -
Downtown Design	\$ 766,333	\$ 232,679	\$ -
West End Remodel	\$ -	\$ 906,744	\$ 93,256
Fire Truck	\$ -	\$ 95,257	\$ 1,304,743
THF Trail Work	\$ -	\$ 78,102	\$ 101,898
Debt Issuance Expense	\$ 194	\$ -	\$ -
D3	\$ -	\$ -	\$ 10,859,543
Reserves for Final Bond Payment Series 2016B	\$ -	\$ -	\$ 234,847
Total Expenditures	\$ 2,618,986	\$ 2,137,811	\$ 13,415,462
Transfers/Audit Adjustments/Accruals	\$ (75,104)	\$ (115,690)	\$ (10,042)
Ending Cash Balance	\$ 346,306	\$ 1,515,302	\$ 0

**City of Denison
2020/2021 Budget
Street Improvement Fund - Fund 015**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 537,157	\$ 493,519	\$ 7,613,935
Revenues			
Transfer from General Fund	\$ 465,000	\$ 465,000	\$ 465,000
Transfer from Utility Fund	\$ 205,000	\$ 205,000	\$ 205,000
Tax Rollback Transfer	\$ -	\$ 275,000	\$ 275,000
Sidewalk Reimbursement	\$ 3,900	\$ 16,000	\$ -
Sale of Bonds	\$ -	\$ 7,200,000	\$ -
Interest	\$ 5,215	\$ 9,142	\$ 5,000
Total Revenues	\$ 679,115	\$ 8,170,142	\$ 950,000
Expenditures			
Street Design	\$ -	\$ 192,342	\$ 392,658
Street Construction	\$ -	\$ 221,329	\$ 6,978,671
Streets & Sidewalks- 2018 Program	\$ 468,865	\$ -	\$ -
Streets & Sidewalks- 2019 Program	\$ 253,888	\$ -	\$ -
Streets - 2020 Program	\$ -	\$ 704,622	\$ -
Sidewalks - 2020 Program	\$ -	\$ 34,566	\$ -
Streets - 2021 Program	\$ -	\$ -	\$ 413,000
Sidewalks - 2021 Program	\$ -	\$ -	\$ 67,000
Bond Payment Transfer (Series 2020B)	\$ -	\$ -	\$ 445,000
Total Expenditures	\$ 722,753	\$ 1,152,860	\$ 8,296,328
Transfers/Audit Adjustments/Accruals	\$ -	\$ 103,135	\$ (108,135)
Ending Cash Balance	\$ 493,519	\$ 7,613,935	\$ 159,472

**City of Denison
2020/2021 Budget
Utility Customer Deposits - Fund 021**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 396,152	\$ 430,085	\$ 455,767
Revenues			
Deposits Received	\$ 128,360	\$ 128,840	\$ 130,000
Interest	\$ 9,371	\$ 7,663	\$ 2,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 137,731	\$ 136,503	\$ 132,000
Expenditures			
Deposits Refunded	\$ 103,798	\$ 110,822	\$ 115,000
Interest Transferred to Operating Fund	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 103,798	\$ 110,822	\$ 115,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 430,085	\$ 455,767	\$ 472,767

**City of Denison
2020/2021 Budget
Utility Bond Fund - Fund 022**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 7,058,396	\$ 10,366,814	\$ 8,662,340
Revenues			
Sale of Bonds	\$ 5,600,000	\$ 4,500,000	\$ 8,182,059
Excess Cost of Issuance	\$ 31,108	\$ -	\$ -
Other Reimbursement	\$ -	\$ 20	\$ -
Interest	\$ 169,082	\$ 83,290	\$ 90,000
Total Revenues	\$ 5,800,189	\$ 4,583,310	\$ 8,272,059
Expenditures			
Texoma Pump Station	\$ 27,016	\$ 25,152	\$ 259,190
Theresa Water Line (FM691)	\$ 162,552	\$ 2,497,146	\$ 4,008,627
Iron Ore Creek Trunk Sewer	\$ 261,042	\$ 2,369,547	\$ 1,827,091
Water Master Plan	\$ 211,759	\$ 27,164	\$ -
West Loy Lake Water Line	\$ 118,010	\$ 7,880	\$ 3,628,366
Parkdale Elevated Tank	\$ -	\$ 50,680	\$ 149,320
Water & Sewer System Improvements (D&C)	\$ 596,366	\$ 392,600	\$ 350,000
Street Utilities - Flora Ln	\$ -	\$ 1,322,080	\$ -
TCEQ-SSO Projects	\$ 457,413	\$ -	\$ -
UV Equipment-Paw Paw & Clarifier	\$ 20,262	\$ -	\$ -
Wastewater Master Plan	\$ 130,130	\$ -	\$ -
Waterlines (5)(Heron, Monterey, Layne Dr., E Hull, Bond)	\$ 230,540	\$ -	\$ -
Transfer Switch Generator (Wastewater)	\$ 84,166	\$ -	\$ -
Mirick Avenue Drainage	\$ 307,938	\$ -	\$ -
Renovate Clarifier #2 (Water)	\$ 13,529	\$ 172,450	\$ -
Secondary Clarifier (Wastewater)	\$ -	\$ 33,290	\$ 1,796,710
Randell Dam Repairs	\$ 12,500	\$ -	\$ 312,500
Project Management-Finance Manager	\$ 11,805	\$ -	\$ -
Project Inspector (division 93)	\$ -	\$ 26,995	\$ 35,000
ConShield for PawPaw Headworks	\$ -	\$ -	\$ 80,000
New/Replacement Iron Ore Pumps	\$ -	\$ 38,500	\$ 46,500
Portable Diesel Pump and Hoses	\$ -	\$ 85,288	\$ 2,712
Quarter Mile Road Project	\$ -	\$ -	\$ 779,943
Airport Pressure Plane Decommission	\$ -	\$ -	\$ 101,000
Hwy 691 - 12-inch Line	\$ -	\$ 198,450	\$ 91,550
Replace High Service VFD (WT)	\$ -	\$ -	\$ -
Duck Creek Pumps	\$ -	\$ -	\$ 250,000
Caterpillar Lift Station	\$ -	\$ 51,966	\$ 25,034
Street Utilities - Waterloo/Lang	\$ -	\$ -	\$ 1,000,000
Street Utilities - Main Street	\$ -	\$ -	\$ 1,000,000
Total Expenditures	\$ 2,645,028	\$ 7,299,188	\$ 15,743,541
Transfers/Audit Adjustments/Accruals	\$ 153,257	\$ 1,011,404	\$ (1,190,858)
Ending Cash Balance	\$ 10,366,814	\$ 8,662,340	\$ -

**City of Denison
2020/2021 Budget
Utility Capital Fund - Fund 027**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 353,198	\$ 382,687	\$ 122,540
Revenues			
Transfer from Utility Fund (5% Water Sales)	\$ 364,177	\$ 408,857	\$ 405,850
Interest	\$ 4,217	\$ 2,882	\$ 3,500
Total Revenues	\$ 368,394	\$ 411,739	\$ 409,350
Expenditures			
Motor Control Center A/C Unit (div 80)	\$ 7,174	\$ -	\$ -
Sludge Removal (div 80)	\$ -	\$ -	\$ 30,000
Side-by-Side UTV (div 80)	\$ 15,840	\$ -	\$ -
Backhoe (div 84)	\$ 110,910	\$ -	\$ -
Four Wheel Drive ATV (div 84)	\$ 19,459	\$ -	\$ -
Crew Truck & Trailer (div 84)	\$ 99,252	\$ -	\$ -
Test Bench & Calibration Tank (div 85)	\$ 14,049	\$ 20,655	\$ -
Sludge Pump (div 88)	\$ 17,965	\$ -	\$ -
Air Compressor (div 88)	\$ 20,461	\$ -	\$ -
Mower (div 88)	\$ 7,500	\$ -	\$ -
Furniture & Fixtures (div 90)	\$ -	\$ 24,824	\$ -
3/4 or 1 Ton Truck-Stormwater Operations	\$ 26,295	\$ -	\$ -
Environmental Services Office & Maint Shop	\$ -	\$ 341,854	\$ -
Lake Texoma Pump	\$ -	\$ 30,840	\$ -
Turbidity Meters	\$ -	\$ 19,658	\$ -
Chemical Feed Pumps	\$ -	\$ 12,145	\$ -
Vacuum Pump	\$ -	\$ 1,661	\$ -
Muffle Furnace	\$ -	\$ 1,996	\$ -
Speed Safety Shoring Equipment	\$ -	\$ 16,537	\$ 3,963
Crew Truck with Utility Bed	\$ -	\$ 133,678	\$ -
Safety Crew Head Sets	\$ -	\$ 1,767	\$ 4,233
4 Wheel Drive UTV	\$ -	\$ 13,988	\$ -
Sewer System Flow Meters (2)	\$ -	\$ 17,663	\$ 3,337
Tyler Notify	\$ -	\$ -	\$ 5,000
Roadway Repairs - Duck Creek Lift Station	\$ -	\$ -	\$ 55,000
Roadway Repairs - Iron Ore Lift Station	\$ -	\$ 1,040	\$ 38,960
NTRA Wet Well Repairs	\$ -	\$ 33,000	\$ -
Capital	\$ -	\$ -	\$ 353,556
Total Expenditures	\$ 338,905	\$ 671,309	\$ 494,048
Transfers/Audit Adjustments/Accruals	\$ -	\$ (578)	\$ -
Ending Cash Balance	\$ 382,687	\$ 122,540	\$ 37,841

**City of Denison
2020/2021 Budget
TIRZ 1 - Fund 031**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 196,825	\$ 362,290	\$ 751
Revenues			
County TIF Deposits	\$ 70,298	\$ 103,926	\$ 164,179
City TIF Deposits	\$ 88,554	\$ 147,954	\$ 235,311
Interest	\$ 6,613	\$ 3,751	\$ 6,000
Total Revenues	\$ 165,465	\$ 255,632	\$ 405,490
Expenditures			
Payment to Developer	\$ -	\$ 491,141	\$ -
Reimbursement to City	\$ -	\$ 126,030	\$ 5,000
Total Expenditures	\$ -	\$ 617,171	\$ 5,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 362,290	\$ 751	\$ 401,241

**City of Denison
2020/2021 Budget
TIRZ 2 - Fund 032**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ 1,404
Revenues			
County TIF Deposits	\$ -	\$ 548	\$ 537
City TIF Deposits	\$ -	\$ 845	\$ 828
Interest	\$ -	\$ 12	\$ 50
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ 1,404	\$ 1,415
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 1,404	\$ 2,819

**City of Denison
2020/2021 Budget
TIRZ 3 - Fund 033**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 166,618	\$ 266,672	\$ 464,213
Revenues			
County TIF Deposits	\$ 88,202	\$ 113,879	\$ 155,700
City TIF Deposits	\$ 120,966	\$ 197,966	\$ 263,935
Interest	\$ 6,855	\$ 5,975	\$ 10,000
Total Revenues	\$ 216,023	\$ 317,820	\$ 429,635
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Bond Payment-Design Phase One (Series 2018A)	\$ 115,968	\$ 115,280	\$ 117,615
Parking Lot (400 W Chestnut)	\$ -	\$ 6,000	\$ 12,000
Total Expenditures	\$ 115,968	\$ 121,280	\$ 129,615
Transfers/Audit Adjustments/Accruals	\$ -	\$ 1,000	\$ (1,000)
Ending Cash Balance	\$ 266,672	\$ 464,213	\$ 763,233

**City of Denison
2020/2021 Budget
City of Denison Library Fund - Fund 037**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 105,329	\$ 146,704	\$ 176,458
Revenues			
Grant Revenue	\$ 3,500	\$ -	\$ -
Read-To-Win	\$ 111,500	\$ 89,000	\$ 75,000
Library Memorial Fund	\$ 165	\$ 400	\$ 100
Miscellaneous Donations	\$ 187	\$ -	\$ 100
Book Sales	\$ 1,522	\$ 1,596	\$ 500
Interest	\$ 3,261	\$ 2,543	\$ 2,000
Total Revenues	\$ 120,135	\$ 93,539	\$ 77,700
Expenditures			
Grant Expense	\$ 91	\$ -	\$ -
Read-To-Win Expenses	\$ 31,681	\$ 16,151	\$ 50,000
Memorial Fund	\$ -	\$ -	\$ 100
Miscellaneous	\$ -	\$ -	\$ 100
Book Sales Expense	\$ 1,351	\$ -	\$ 500
Transfer to GF for RTW Reimbursement	\$ 45,683	\$ 47,725	\$ 60,000
Capital Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ 78,806	\$ 63,876	\$ 110,700
Transfers/Audit Adjustments/Accruals	\$ 46	\$ 91	\$ (137)
Ending Cash Balance	\$ 146,704	\$ 176,458	\$ 143,321

**City of Denison
2020/2021 Budget
Fire Equipment Fund - Fund 040**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 8,913	\$ 10,316	\$ 4,877
Revenues			
Grant Money Received	\$ -	\$ 1,000	\$ -
Donations	\$ 1,200	\$ -	\$ -
Interest	\$ 203	\$ 82	\$ 30
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 1,403	\$ 1,082	\$ 30
Expenditures			
Miscellaneous Expenditures	\$ -	\$ 6,521	\$ 3,500
Smoke Alarms	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 6,521	\$ 3,500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 10,316	\$ 4,877	\$ 1,407

**City of Denison
2020/2021 Budget
Fire Training - Fund 041**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 7,125	\$ 2,959	\$ 3,685
Revenues			
LEOSE Revenue	\$ 738	\$ 685	\$ 750
Texas A&M Grant	\$ 11,660	\$ 5,047	\$ -
Interest	\$ 76	\$ 41	\$ 50
Total Revenues	\$ 12,475	\$ 5,772	\$ 800
Expenditures			
Training	\$ 11,660	\$ 5,047	\$ -
Fire Inspector Training	\$ 780	\$ -	\$ -
Prior Year Expense Reallocated	\$ 4,200	\$ -	\$ -
Total Expenditures	\$ 16,640	\$ 5,047	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,959	\$ 3,685	\$ 4,485

**City of Denison
2020/2021 Budget
Homeland Security Grant Fund - Fund 044**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ 1,984	\$ 2,009
Revenues			
Grant Revenue	\$ 106,000	\$ -	\$ 36,234
Interest	\$ 364	\$ 25	\$ 50
Total Revenues	\$ 106,364	\$ 25	\$ 36,284
Expenditures			
Mobil Data Terminals	\$ 104,380	\$ -	\$ -
AFG Grant Expenses	\$ -	\$ -	\$ 36,234
Total Expenditures	\$ 104,380	\$ -	\$ 36,234
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,984	\$ 2,009	\$ 2,059

**City of Denison
2020/2021 Budget
Police Equipment Fund - Fund 050**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 10,987	\$ 3,900	\$ 296
Revenues			
Grant Money Received	\$ 15,736	\$ 3,347	\$ 5,000
OOG Grant	\$ 142,036	\$ -	\$ -
Interest	\$ 109	\$ 1	\$ 100
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 157,880	\$ 3,348	\$ 5,100
Expenditures			
Miscellaneous Expenditures	\$ 3,431	\$ 6,952	\$ 5,000
ToughBooks	\$ 15,865	\$ -	\$ -
ICS	\$ 142,036	\$ -	\$ -
Armor	\$ 3,636	\$ -	\$ -
Tactical Equipment	\$ -	\$ -	\$ -
Surveillance	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 164,968	\$ 6,952	\$ 5,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 3,900	\$ 296	\$ 396

**City of Denison
2020/2021 Budget
Vehicle Seizures Fund - Fund 055**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 1,022	\$ 1,043	\$ 1,256
Revenues			
Money Received	\$ -	\$ -	\$ -
Interest	\$ 21	\$ 213	\$ 25
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 21	\$ 213	\$ 25
Expenditures			
Various Expense	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,043	\$ 1,256	\$ 1,281

**City of Denison
2020/2021 Budget
THF Park Fund - Fund 067**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Revenue	\$ -	\$ -	\$ 4,000
Interest	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ -	\$ 4,000
Expenditures			
Expenses	\$ -	\$ -	\$ 4,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 4,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2020/2021 Budget
Special Events Fund - Fund 069**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 14,575	\$ 3,044	\$ 18,693
Revenues			
Main Street Inc	\$ 2,220	\$ 1,090	\$ 2,000
Doc Holliday	\$ 15,991	\$ 3,250	\$ 15,000
July 4th	\$ 3,800	\$ 6,225	\$ 10,000
Magical Mystery Nights	\$ -	\$ -	\$ -
Bark & Paws	\$ 3,490	\$ -	\$ 4,000
Ice Rink	\$ 92,207	\$ 69,043	\$ 85,000
Eisenhower Birthday	\$ 4,915	\$ -	\$ 5,000
Music On Main	\$ 39,575	\$ 10,925	\$ 50,000
Miscellaneous	\$ 14,921	\$ 12,635	\$ 6,000
Interest	\$ 162	\$ 13	\$ 100
Total Revenues	\$ 177,281	\$ 103,180	\$ 177,100
Expenditures			
Main Street Inc	\$ 2,553	\$ 1,123	\$ 2,000
Doc Holliday	\$ 15,991	\$ 3,250	\$ 15,000
July 4th	\$ 3,800	\$ 6,225	\$ 10,000
Magical Mystery Nights	\$ -	\$ -	\$ -
Bark & Paws	\$ 3,639	\$ 531	\$ 4,000
Monsters on Main	\$ -	\$ -	\$ -
Ice Rink	\$ 103,514	\$ 65,604	\$ 85,000
Eisenhower Birthday	\$ 4,915	\$ -	\$ 5,000
Music On Main	\$ 39,575	\$ 25	\$ 50,000
Miscellaneous	\$ 17,317	\$ 8,985	\$ 6,000
Total Expenditures	\$ 191,304	\$ 85,742	\$ 177,000
Transfers/Audit Adjustments/Accruals	\$ 2,491	\$ (1,789)	\$ (752)
Ending Cash Balance	\$ 3,044	\$ 18,693	\$ 18,041

**City of Denison
2020/2021 Budget
Parks & Recreation Fund - Fund 071**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 439,969	\$ 515,197	\$ 426,961
Revenues			
General Park Maint Fee	\$ 126,241	\$ 130,507	\$ 129,000
Aquatic Fund Fee	\$ 299,017	\$ 310,659	\$ 305,000
Waterloo Park Fee	\$ 86,802	\$ 90,374	\$ 88,000
Advance from General Fund for Katy Trail	\$ 220,979	\$ -	\$ -
Miscellaneous Revenue	\$ 1,500	\$ -	\$ -
Trail Grant Reimbursement	\$ -	\$ 13,340	\$ -
Interest	\$ 11,079	\$ 7,459	\$ 5,000
Total Revenues	\$ 745,617	\$ 552,340	\$ 527,000
Expenditures			
General Park Maintenance Fee (071-000-09700)			
General Park Maint. Expense	\$ -	\$ -	\$ -
Food Truck	\$ 33,943	\$ -	\$ -
Park Improvement Projects	\$ 42,922	\$ -	\$ 3,642
THF Inclusive Equipment	\$ -	\$ 79,730	\$ -
Katy Trail Repayment to General Fund	\$ -	\$ 73,000	\$ 73,000
Katy Trail Phase I	\$ 220,979	\$ 8,768	\$ -
Restroom Facility-Forest Park	\$ 30,520	\$ -	\$ -
Parks & Trails Master Plan	\$ -	\$ -	\$ 100,000
Total	\$ 328,364	\$ 161,498	\$ 176,642
Aquatic Fund Fee (071-000-09750)			
Aquatic Fund Transfer	\$ 202,595	\$ 269,444	\$ 260,000
Miscellaneous Aquatic Expenses	\$ 4,850	\$ 6,728	\$ -
Aquatic Fund-Diving Board & Base	\$ 10,540	\$ -	\$ -
Aquatic Fund-Auto Vacuum	\$ 3,275	\$ -	\$ -
Water Heater	\$ 34,678	\$ -	\$ -
Chemical Controller	\$ -	\$ 9,385	\$ -
Deck Repair	\$ -	\$ -	\$ 22,000
Deck Heater	\$ -	\$ -	\$ 8,500
Aquatic Fees Refunded	\$ -	\$ 51,026	\$ -
Total	\$ 255,938	\$ 336,583	\$ 290,500
Waterloo Park Fee (071-000-09780)			
Waterloo Park Trail (City Match)	\$ 11,245	\$ 5,658	\$ 83,097
Waterloo Park (Grant Reimbursed)	\$ -	\$ 10,500	\$ -
Waterloo Park Improvements	\$ -	\$ -	\$ 38,000
Trout/Catfish (Waterloo)	\$ 9,394	\$ 8,999	\$ 9,000
Design- Phase One of Katy Trail (LaTerra) (WL)	\$ 87,399	\$ -	\$ -
Dog Park	\$ 14,314	\$ -	\$ -
Park Art	\$ 2,200	\$ 302	\$ -
Kayak Rental	\$ -	\$ 33,687	\$ -
Total	\$ 124,552	\$ 59,146	\$ 130,097
Miscellaneous Expenses	\$ 895	\$ -	\$ -
Receivables write-off	\$ 11,557	\$ 10,998	\$ 20,000
Total Expenditures	\$ 721,306	\$ 568,225	\$ 617,239
Transfers/Audit Adjustments/Accruals	\$ 50,916	\$ (72,350)	\$ (5,948)
Ending Cash Balance	\$ 515,197	\$ 426,961	\$ 330,775

**City of Denison
2020/2021 Budget
Law Enforcement Forfeiture Fund - Fund 073**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 106,019	\$ 20,524	\$ 10,335
Revenues			
Seizure Funds Awarded	\$ -	\$ 9,757	\$ 25,000
Sale of Forfeited Property	\$ -	\$ -	\$ -
Auctioned Forfeitures/Direct Payments from DA	\$ -	\$ -	\$ -
Interest	\$ 787	\$ 255	\$ 800
Total Revenues	\$ 787	\$ 10,012	\$ 25,800
Expenditures			
Grayson County Attorney's Office	\$ 26,420	\$ 2,439	\$ 5,000
Returned Funds	\$ -	\$ -	\$ -
Miscellaneous Expense	\$ 16,484	\$ 9,362	\$ 20,000
Surveillance	\$ 9,100	\$ -	\$ -
Tactical Gear / Weaponry	\$ -	\$ -	\$ -
Recruiting	\$ 8,489	\$ -	\$ -
Various Capital Equipment	\$ -	\$ -	\$ -
Cable TV/Internet Subscription	\$ 2,121	\$ -	\$ -
Building Improvements	\$ 10,490	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -
Software	\$ 2,520	\$ -	\$ -
Training/Conference	\$ -	\$ -	\$ -
SCU Vehicle	\$ -	\$ 8,400	\$ 8,400
Total Expenditures	\$ 75,623	\$ 20,201	\$ 33,400
Transfers/Audit Adjustments/Accruals	\$ (10,659)	\$ -	\$ (700)
Ending Cash Balance	\$ 20,524	\$ 10,335	\$ 2,035

**City of Denison
2020/2021 Budget
Canine Fund - Fund 077**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 672	\$ 686	\$ 29,692
Revenues			
Revenue	\$ -	\$ 3,961	\$ -
Rotary Club Donation	\$ -	\$ 25,000	\$ -
Interest	\$ 13	\$ 45	\$ 375
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 13	\$ 29,006	\$ 375
Expenditures			
Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 686	\$ 29,692	\$ 30,067

**City of Denison
2020/2021 Budget
Sister City Fund - Fund 078**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ 16,956	\$ 16,333
Revenues			
Munson Foundation	\$ 26,273	\$ -	\$ -
Memberships/Fees	\$ 7,100	\$ 2,150	\$ 3,000
Interest	\$ 0	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 33,373	\$ 2,150	\$ 3,000
Expenditures			
Travel Expenses	\$ 16,417	\$ 457	\$ 16,000
Non Refundable Expenses	\$ -	\$ 365	\$ -
Refunded Memberships/Fees Due to COVID	\$ -	\$ 1,950	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 16,417	\$ 2,772	\$ 16,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 16,956	\$ 16,333	\$ 3,333

**City of Denison
2020/2021 Budget
Cemetery Care Fund - Fund 081**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 20,707	\$ 11,002	\$ 11,134
Revenues			
Interest	\$ 283	\$ 132	\$ 10
Total Revenues	\$ 283	\$ 132	\$ 10
Expenditures			
Chapel Door	\$ 2,800	\$ -	\$ -
Dump Trailer	\$ 7,189	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ 11,144
Total Expenditures	\$ 9,989	\$ -	\$ 11,144
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 11,002	\$ 11,134	\$ -

**City of Denison
2020/2021 Budget
Law Enforcement - Seizure Fund - Fund 083**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 55,768	\$ 73,752	\$ 115,967
Revenues			
Seized Funds	\$ 18,002	\$ 51,972	\$ 25,000
Interest	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 18,002	\$ 51,972	\$ 25,000
Expenditures			
Return of Seized Money	\$ -	\$ -	\$ -
Funds Awarded to the City	\$ -	\$ 9,757	\$ 25,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 9,757	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ (18)	\$ -	\$ -
Ending Cash Balance	\$ 73,752	\$ 115,967	\$ 115,967

**City of Denison
2020/2021 Budget
Police Training - Fund 084**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
LEOSE Revenue	\$ 3,425	\$ 3,464	\$ 3,000
Interest	\$ 45	\$ 24	\$ 50
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,470	\$ 3,488	\$ 3,050
Expenditures			
Expenditures	\$ 3,470	\$ 3,488	\$ 3,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 3,470	\$ 3,488	\$ 3,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ 50

**City of Denison
2020/2021 Budget
Cemetery Pre-Pay O&C Fund - Fund 086**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 150,596	\$ 144,815	\$ 145,760
Revenues			
Revenue	\$ 14,165	\$ 6,570	\$ 15,000
Interest	\$ 3,379	\$ 2,315	\$ 1,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 17,544	\$ 8,885	\$ 16,000
Expenditures			
Transfer to General Fund	\$ 14,165	\$ 6,570	\$ 15,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 14,165	\$ 6,570	\$ 15,000
Transfers/Audit Adjustments/Accruals	\$ (9,160)	\$ (1,370)	\$ -
Ending Cash Balance	\$ 144,815	\$ 145,760	\$ 146,760

**City of Denison
2020/2021 Budget
Tree Mitigation Fund - Fund 088**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Expense	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2020/2021 Budget
Truancy & Prevention Diversion Fund - Fund 089**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ 2,916
Revenues			
Revenue	\$ -	\$ 2,906	\$ 1,800
Interest	\$ -	\$ 10	\$ -
Total Revenues	\$ -	\$ 2,916	\$ 1,800
Expenditures			
Expense	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 2,916	\$ 4,716

**City of Denison
2020/2021 Budget
Municipal Court Building Security Fund - Fund 090**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 58,457	\$ 2,373	\$ 4,236
Revenues			
Court Fees	\$ 5,590	\$ 5,808	\$ 6,000
Interest	\$ 67	\$ 25	\$ 100
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 5,657	\$ 5,833	\$ 6,100
Expenditures			
Security at New City Hall	\$ 60,000	\$ -	\$ -
Shredder	\$ 1,441	\$ -	\$ -
Gun Safe	\$ 300	\$ -	\$ -
Miscellaneous Expenses	\$ -	\$ 3,970	\$ 6,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 61,741	\$ 3,970	\$ 6,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,373	\$ 4,236	\$ 4,336

**City of Denison
2020/2021 Budget
Municipal Court Technology Fund - Fund 091**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 29,695	\$ 16,812	\$ 20,623
Revenues			
Revenue	\$ 7,453	\$ 6,270	\$ 8,000
Interest	\$ 421	\$ 231	\$ 500
Total Revenues	\$ 7,874	\$ 6,501	\$ 8,500
Expenditures			
Incode Court Notify	\$ -	\$ -	\$ 6,000
Incode Software Upgrade (Content Manager)	\$ 2,050	\$ -	\$ -
Monitors/Computer Equipment	\$ 16,527	\$ -	\$ -
Security Camera	\$ 80	\$ -	\$ -
Incode Training	\$ 2,100	\$ 650	\$ -
Electronic Signature Pads	\$ -	\$ 1,422	\$ -
Miscellaneous Expenses	\$ -	\$ 619	\$ 5,000
Total Expenditures	\$ 20,757	\$ 2,690	\$ 11,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 16,812	\$ 20,623	\$ 18,123

**City of Denison
2020/2021 Budget
Municipal Jury Fund - Fund 092**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ -	\$ -	\$ 58
Revenues			
Revenue	\$ -	\$ 58	\$ 50
Interest	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ 58	\$ 50
Expenditures			
Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 58	\$ 108

**City of Denison
2020/2021 Budget
Federally Forfeited Funds - Fund 093**

	Actual 2019	Estimated 2020	Budgeted 2021
Beginning Cash Balance	\$ 113,003	\$ 130,258	\$ 92,327
Revenues			
Revenue	\$ 44,115	\$ 611	\$ -
FBI Overtime Reimbursements	\$ 38,205	\$ -	\$ -
Interest	\$ 2,096	\$ 1,375	\$ 1,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 84,416	\$ 1,986	\$ 1,000
Expenditures			
Miscellaneous Expenses	\$ 4,787	\$ 39,917	\$ 25,000
Overtime Reimbursement to GF	\$ 51,470	\$ -	\$ -
Capital Requests	\$ -	\$ -	\$ 10,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 56,257	\$ 39,917	\$ 35,000
Transfers/Audit Adjustments/Accruals	\$ (10,903)	\$ -	\$ -
Ending Cash Balance	\$ 130,258	\$ 92,327	\$ 58,327

SUPPLEMENTAL INFORMATION

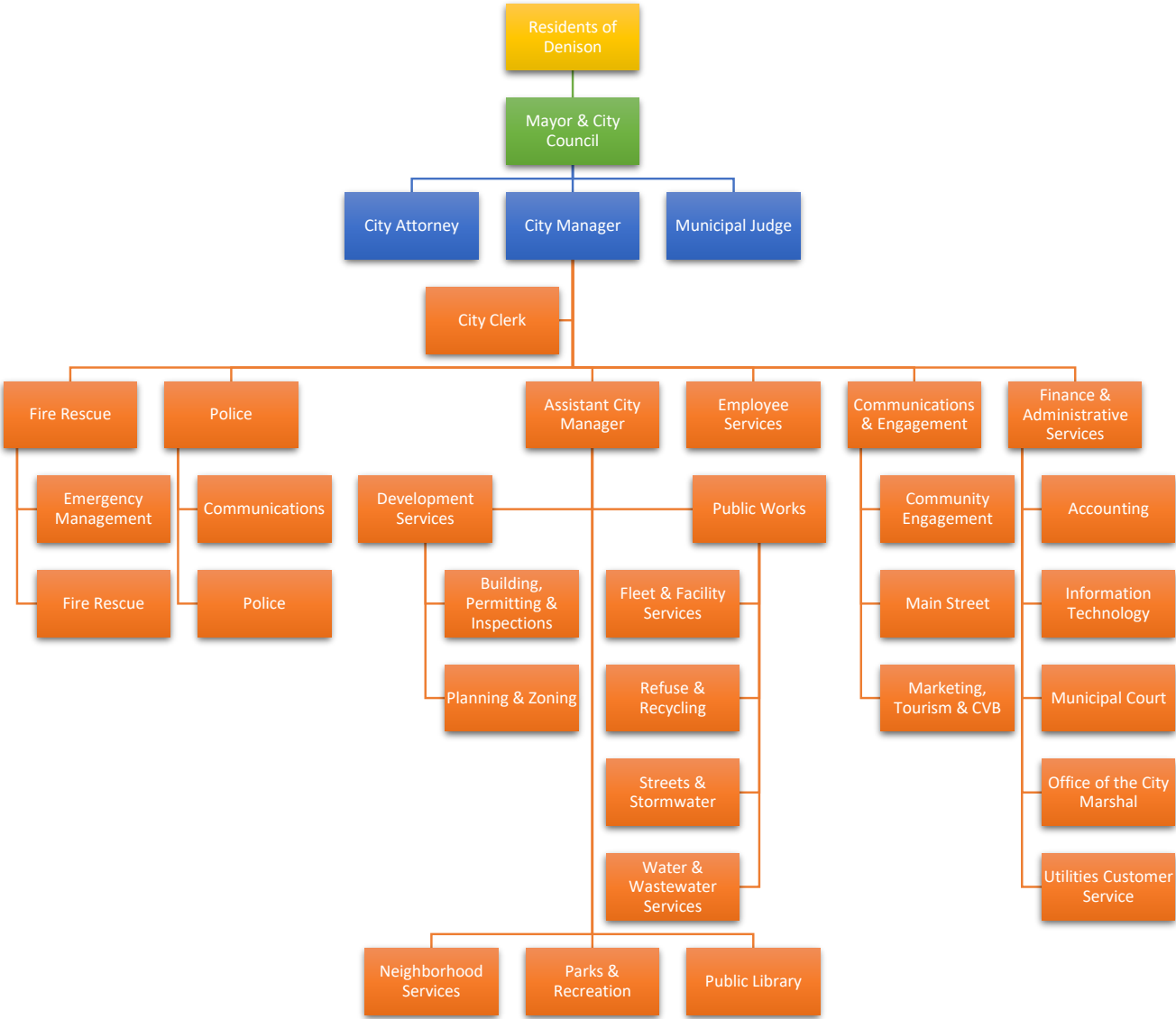


City of Denison, Texas

Statistics

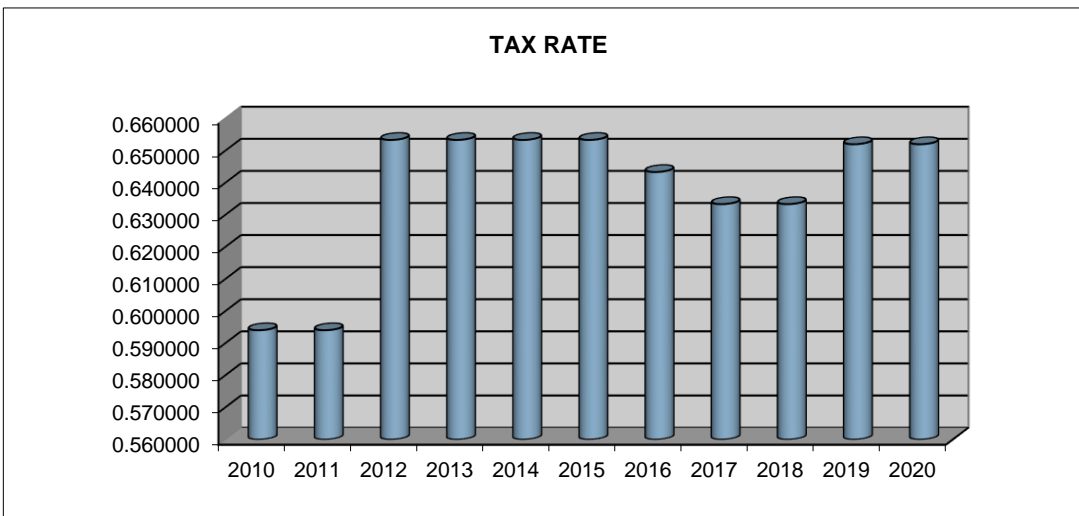
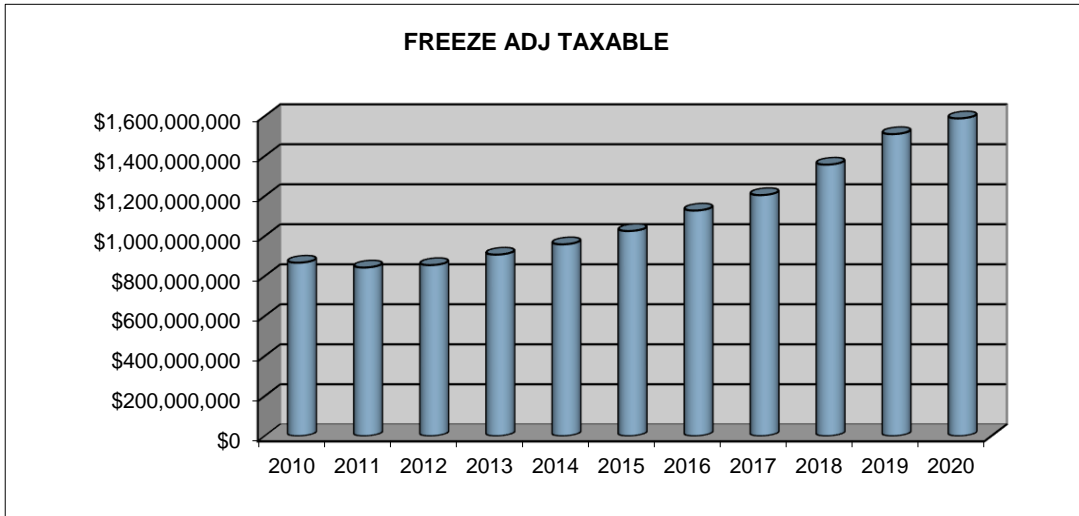
Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2010 Census)	22,682
Population (2019 Estimate)	24,860
Area in Square Miles	29.32
Land	28.72
Water	0.6
Fire Protection / EMS Service (Oct 2019 - Sep 2020)	
Fire Runs	191
EMS Runs	4,080
Number of Employees	49
Police Protection (Oct 2019 - Sep 2020)	
Calls for Service	20,433
Alarm Responses	899
Arrests	802
Animal Control Calls	2,670
Number of Sworn Officers	49
Municipal Water Utility (Oct 2019 - Sep 2020)	
Active Residential Accounts	9,143
Active Commercial Accounts	1,085
Active Industrial Accounts	6
Daily Average Consumption (Gallons)	9,990
Number of Parks	15
Total Park Acreage	565.6
Community Development (Oct 2019 - Sep 2020)	
Number of Houses Demolished	31
Number of Houses Rehabilitated	12
Building Permits (Oct 2019 - Sep 2020)	2058
New Residence Permits	175
New Non-Residence Permits	18
Accessory Buildings	84
Carports / Garages	15
Residence Add / Alt	136
Non-Residence Add / Alt	43
Demolition - Commercial/Residential	27
Electrical - Commercial/Residential	188
Irrigation - Commercial/Residential	91
Swimming Pool - Above/In Ground	17
Certificate of Occupancy Permit	70
Sign Permits	99
Fire Permits	59
Plumbing Permits	215
Mechanical Permits	112
Roofing Permits	162
Fence Permit	212
Various Other Permits	335

City of Denison 2020/2021 Budget Organizational Chart



City of Denison 2020/2021 Budget Analysis of Property Valuations and Tax Rates

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2010	\$867,523,850	0.594072	\$5,153,716
2011	\$843,351,409	0.594072	\$5,010,115
2012	\$855,369,276	0.653377	\$5,635,408
2013	\$907,759,678	0.653377	\$5,931,093
2014	\$959,242,870	0.653377	\$6,267,472
2015	\$1,025,857,299	0.653377	\$6,702,716
2016	\$1,128,274,899	0.643377	\$7,259,061
2017	\$1,205,403,620	0.633377	\$7,634,749
2018	\$1,357,822,666	0.633377	\$8,600,136
2019	\$1,510,467,960	0.652034	\$9,848,765
2020	\$1,589,017,425	0.652034	\$10,360,934



**City of Denison
2020/2021 Budget
Full-Time Budgeted Positions
General Fund**

	FY17 Total Positions	FY18 Total Positions	FY19 Total Positions	FY20 Budgeted Positions	FY21 Budgeted Positions
Division 002: Executive Services (Council Included)					
	10	10	10	10	11
Division 003: Main Street					
	1	2	2	2	2
Division 005: City Secretary					
	0	0	0	0	0
Division 006: Legal Services					
	0	0	0	0	0
Division 007: Office of the City Marshal					
	0	0	0	1	1
Division 008: Cemeteries					
	5	5	4	5	5
Division 009: Information Technology					
	3	5	4	4	5
Division 010: Employee Services					
	3	3	4	3	3
Division 011: Accounting					
	5	5	6	6	6
Division 015: Municipal Court					
	3	3	7	6	5
Division 016: Public Library					
	8	8	10	10	10
Division 017: Marketing & Tourism					
	0	0	0	1	1
Division 018: Community Engagement					
	0	1	1	2	2
Division 020: Police					
	50	51	53	53	53
Division 022: Animal Services					
	2	2	2	2	3
Division 023: Communications					
	11	11	11	11	12
Division 024: Denison Fire Rescue					
	56	57	56	56	56
Division 025: Fire Administration					
	2	0	0	0	0
Division 026: Emergency Management					
	0	0	0	0	0
Division 030: Community Development & Planning					
	2	3	3	4	3
Division 037: Building Permitting & Inspections					
	4	5	6	6	6
Division 038: Code Compliance					
	4	5	5	5	6
Division 044: Refuse Collection					
	17	14	17	15	15
Division 046: Building Maintenance					
	1	1	1	1	1
Division 051: Pavement Management					
	3	0	0	0	0
Division 055: Traffic & Markings					
	0	2	2	2	2
Division 057: Street Maintenance					
	8	10	9	9	9
Division 058: Demolition					
	2	1	1	1	1

**City of Denison
2020/2021 Budget
Full-Time Budgeted Positions
General Fund**

	FY17 Total Positions	FY18 Total Positions	FY19 Total Positions	FY20 Budgeted Positions	FY21 Budgeted Positions
Division 060: Fleet & Facility Services					
	6	6	6	6	7
Division 069: Community Center					
	1	1	0	0	0
Division 070: Parks					
	14	12	11	11	11
Division 071: Recreation					
	3	3	0	2	2
Division 074: THF Park					
	0	0	2	3	3
Division 075: Aquatics					
	2	2	2	3	3
Total Full-Time Budgeted Positions	226	228	235	240	244

**City of Denison
2020/2021 Budget
Full-Time Budgeted Positions
Utility Fund**

	FY17 Total Positions	FY18 Total Positions	FY19 Total Positions	FY20 Budgeted Positions	FY21 Budgeted Positions
Division 080: Water Treatment					
	13	13	12	12	12
Division 082: Laboratory Services					
	2	2	2	2	2
Division 084: Utilities					
	11	11	19	19	20
Division 085: Meter Service					
	4	5	4	5	5
Division 086: Wastewater Collection					
	7	6	0	0	0
Division 088: Paw Paw WWT					
	13	12	12	12	12
Division 090: Environmental Services					
	2	2	2	2	2
Division 091: Utilities Customer Service					
	5	5	5	5	5
Division 093: Public Works Administration					
	3	5	8	9	5
Division 094: Storm Water Operations					
	2	2	2	2	2
Division 097: G.C.A. WWT					
	2	2	2	2	2
Total Full-Time Budgeted Positions	64	65	68	70	68

2020 Tax Rate Calculation Worksheet

Date: 09/03/2020 09:42 AM

Taxing Units Other Than School Districts or Water Districts

CITY OF DENISON

903-465-2720

Taxing Unit Name

Phone (area code and

300 W Main Denison, Texas 75020

www.cityofdenison.com

Taxing Unit Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller For 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do use this form but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

STEP 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Rate Activity	Amount/Rate
1.	2019 total taxable value. Enter the amount of 2019 taxable value on the 2019 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (will deduct taxes in Line 17).[1]	\$1,746,790,433
2.	2019 tax ceilings. Counties, cities and junior college districts. Enter 2019 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[2]	\$259,251,160
3.	Preliminary 2019 adjusted taxable value. Subtract Line 2 from Line 1.	\$1,487,539,273
4.	2019 total adopted tax rate.	\$.652034
5.	2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.	
	A. Original 2019 ARB values:	\$0
	B. 2019 values resulting from final court decisions:	\$0
	C. 2019 value loss. Subtract B from A.[3]	\$0

Line	No-New-Revenue Rate Activity	Amount/Rate
6.	2019 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2019 ARB certified value:	15,950,364
	B. 2019 disputed value:	15,950,364
	C. 2019 undisputed value Subtract B from A.[4]	0
7.	2019 Chapter 42-related adjusted values. Add Line 5 and 6	0
8.	2019 taxable value, adjusted for court-ordered reductions. Add Lines 3 and 7	\$1,487,539,273
9.	2019 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2019. Enter the 2019 value of property in deannexed territory.[5]	\$1,100
10.	2019 taxable value lost because property first qualified for an exemption in 2020. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2020 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2019 market value:	\$997,451
	B. Partial exemptions. 2020 exemption amount or 2020 percentage exemption times 2019 value:	\$3,774,449
	C. Value loss. Add A and B.[6]	\$4,771,900
11.	2019 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2020. Use only properties that qualified in 2020 for the first time; do not use properties that qualified in 2019.	
	A. 2019 market value:	\$0
	B. 2020 productivity or special appraised value:	\$0
	C. Value loss. Subtract B from A.[7]	\$0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$4,773,000
13.	Adjusted 2019 taxable value. Subtract Line 12 from Line 8	\$1,482,766,273
14.	Adjusted 2019 total levy. Multiply Line 4 by Line 13 and divide by \$100	\$9,668,140
15.	Taxes refunded for years preceding tax year 2019. Enter the amount of taxes refunded by the district for tax years preceding tax year 2019. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.[8]	\$4,323
16.	Taxes in tax increment financing (TIF) for tax year 2019 Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.[9]	\$346,765
17.	Adjusted 2019 levy with refunds and TIF adjustment. Add Lines 14, and 15, subtract Line 16.[10]	\$9,325,698
18.	Total 2020 taxable value on the 2020 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.[11]	
	A. Certified values:	\$1,856,465,797
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office.	\$0
	C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property	\$0
	D. Tax increment financing: Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new	\$139,081,935

Line	No-New-Revenue Rate Activity	Amount/Rate
	property value that will be included in Line 23 below.[12]	
	E. Total 2020 value Add A and B, then subtract C and D	\$1,717,383,862
19.	Total value of properties under protest or not included on certified appraisal roll. [13]	
	A. 2020 taxable value of properties under protest The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14]	\$55,502,439
	B. 2020 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15]	\$0
	C. Total value under protest or not certified. Add A and B.	\$55,502,439
20.	2020 tax ceilings. Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	\$269,121,526
21.	2020 total taxable value. Add Lines 18E and 19C. Subtract Line 20C.[17]	\$1,503,764,775
22.	Total 2020 taxable value of properties in territory annexed after Jan. 1, 2019. Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	\$0
23.	Total 2020 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2019. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2019 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2020.[19]	\$80,393,805
24.	Total adjustments to the 2020 taxable value. Add Lines 22 and 23.	\$80,393,805
25.	Adjusted 2020 taxable value. Subtract Line 24 from Line 21.	\$1,423,370,970
26.	2020 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.[20]	\$.655183 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 county NNR tax rate.[21]	

[1]Tex. Tax Code Section

[2]Tex. Tax Code Section

[3]Tex. Tax Code Section

[4]Tex. Tax Code Section

[5]Tex. Tax Code Section

[6]Tex. Tax Code Section

[7]Tex. Tax Code Section

[8]Tex. Tax Code Section

[9]Tex. Tax Code Section

[10]Tex. Tax Code Section

[11]Tex. Tax Code Section

[12]Tex. Tax Code Section

[13]Tex. Tax Code Section

[14]Tex. Tax Code Section

[15]Tex. Tax Code Section

[16]Tex. Tax Code Section

[17]Tex. Tax Code Section

[18]Tex. Tax Code Section

[19]Tex. Tax Code Section

[20]Tex. Tax Code Section

[21]Tex. Tax Code Section

STEP 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. Maintenance and Operations (M&O) Tax Rate: The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.

2. Debt Rate: The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter Approval Tax Rate Activity	Amount/Rate
28.	2019 M&O tax rate. Enter the 2019 M&O tax rate.	\$.556902
29.	2019 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,487,539,273
30.	Total 2019 M&O levy. Multiply Line 28 by Line 29 and divide by 100.	8,284,135
31.	Adjusted 2019 levy for calculating NNR M&O rate.	
	A. 2019 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	1,983,600
	B. M&O taxes refunded for years preceding tax year 2019. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2019. This line applies only to tax years preceding tax year 2019.	3,690
	C. 2019 taxes in TIF: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2020 captured appraised value in Line 18D, enter 0.	346,765
	D. 2019 transferred function: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.	0
	E. 2019 M&O levy adjustments. Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function	1,640,525
	F. Add Line 30 to 31E.	9,924,660
32.	Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,423,370,970
33.	2020 NNR M&O rate (unadjusted) Divide Line 31F by Line 32 and multiply by \$100.	0.697264
34.	Rate adjustment for state criminal justice mandate. [23]	
	A. 2020 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any	0
	B. 2019 state criminal justice mandate Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies	0

Line	Voter Approval Tax Rate Activity	Amount/Rate
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
35.	Rate adjustment for indigent health care expenditures[24]	
	A. 2020 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose	0
	B. 2019 indigent health care expenditures Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Enter the rate calculated in C. If not applicable, enter 0.	0.000000
36.	Rate adjustment for county indigent defense compensation.[25]	
	A. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose	0
	B. 2019 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2018 and ending on June 30, 2019, less any state grants received by the county for the same purpose	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	0.000000
	E. Enter the lessor of C and D. If not applicable, enter 0.	0.000000
37.	Rate adjustment for county hospital expenditures.	
	A. 2020 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020	0
	B. 2019 eligible county hospital expenditures Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period	0
	C. Subtract B from A and divide by Line 32 and multiply by \$100	0.000000
	D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100	0.000000
	E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	0.000000
38.	Adjusted 2020 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E.	0.697264
39.	2020 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit If the taxing unit qualifies as a special taxing unit, multiply Line 38 by 1.08 -or- Other Taxing Unit If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035. -or- Taxing unit affected by disaster declaration If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 38 by 1.08. [27]	0.721668

Line	Voter Approval Tax Rate Activity	Amount/Rate
40.	Total 2020 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount	1,967,810
	B. Subtract unencumbered fund amount used to reduce total debt.	350,000
	C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)	0
	D. Subtract amount paid from other resources	0
	E. Adjusted debt Subtract B, C and D from A	1,617,810
41.	Certified 2019 excess debt collections Enter the amount certified by the collector.	0
42.	Adjusted 2020 debt Subtract Line 41 from Line 40E	1,617,810
43.	2020 anticipated collection rate.	
	A. Enter the 2020 anticipated collection rate certified by the collector	100.00
	B. Enter the 2019 actual collection rate	94.35
	C. Enter the 2018 actual collection rate	94.66
	D. Enter the 2017 actual collection rate	94.43
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.	100.00
44.	2020 debt adjusted for collections. Divide Line 42 by Line 43E.	1,617,810
45.	2020 total taxable value. Enter the amount on Line 21 of the No-New-Revenue Tax Rate Worksheet.	1,503,764,775
46.	2020 debt rate Divide Line 44 by Line 45 and multiply by \$100.	0.107583
47.	2020 voter-approval tax rate. Add Line 39 and 46.	0.829251
48.	COUNTIES ONLY. Add together the voter-approval tax rate for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.	
STEP 3 NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes		

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
49.	Taxable sales. For taxing units that adopted the sales tax in November 2019 or May 2020, enter the Comptroller's estimate of taxable sales for the previous four quarters [32]. Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2019, skip this line.	0
50.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] Taxing units that adopted the sales tax in November 2019 or in May 2020. Multiply the amount on Line 49 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95 [34] -or- Taxing units that adopted the sales tax before November 2019. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	1,983,600

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	1,503,764,775
52.	Sales tax adjustment rate. Divide Line 50 by Line 51 and multiply by \$100.	0.131909
53.	2020 NNR tax rate, unadjusted for sales tax [35]. Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$.655183
54.	2020 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2019 or in May 2020. Subtract Line 52 from Line 53. Skip to Line 55 if you adopted the additional sales tax before November 2019.	\$.655183
55.	2020 voter-approval tax rate, unadjusted for sales tax. [36] Enter the rate from Line 47 or Line 48 as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>	0.829251
56.	2020 voter-approval tax rate, adjusted for sales tax. Subtract Line 52 from Line 55.	0.697342

[37]Tex. Tax Code Section [38]Tex. Tax Code Section

STEP 4: Additional Rollback Protection for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O Funds to pay for a facility, device or method for the control of air, water or land pollution.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Activity	Amount/Rate
57.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ [37]. The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38]	\$0
58.	2020 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,503,764,775
59.	Additional rate for pollution control. Divide Line 57 by Line 58 and multiply by \$100.	0.000000
60.	2020 voter-approval tax rate, adjusted for pollution control. Add Line 59 to one of the following lines (as applicable): Line 47, Line 48 (counties) or Line 56 (taxing units with the additional sales tax).	0.697342

[37]Tex. Tax Code Section

[38]Tex. Tax Code Section

STEP 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years [39]. In a year where a special taxing unit adopts a rate above the voter-approval tax rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero.[40]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [41]

Line	Activity	Amount/Rate
61.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020,	0.000000
62.	2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020,	0.000000
63.	2017 unused increment rate. Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	0.000000
64.	2020 unused increment rate. Add Lines 61, 62 and 63.	0.000000
65.	2020 voter-approval tax rate, adjusted for unused increment rate. Add Line 64 to one of the following lines (as applicable): Line 47, Line 48 (counties), Line 56 (taxing units with the additional sales tax) or Line 60 (taxing units with pollution control).	

STEP 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.[42]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Activity	Amount/Rate
66.	Adjusted 2020 NNR M&O tax rate. Enter the rate from Line 38 of the <i>Voter-Approval Tax Rate Worksheet</i>	0.697264
67.	2020 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>	1,503,764,775
68.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 67 and multiply by \$100.	0.033249
69.	2020 debt rate Enter the rate from Line 46 of the <i>Voter- Approval Tax Rate Worksheet</i>	0.107583
70.	De minimis rate Add Lines 66, 68 and 69.	0.838096

STEP 7: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate	0.655183
Voter-Approval Tax Rate	0.697342
De minimis rate	0.838096

STEP 8: Taxing Unit Representative Name and Signature

Erin Miller

 Printed Name of Taxing Unit Representative

sign here

 Taxing Unit Representative

 Date