

CITY OF DENISON



Operating Budget FY 2022/2023

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 \$858,829 (8.1% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$543,712

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

FOR: Mayor Janet Gott, Council Members: Brian Hander, James Thorne and Robert Crawley

AGAINST:

PRESENT and not voting:

ABSENT: Council Members: Kristofor Spiegel and Michael Courtright

Property Tax Rate Comparison

	Adopted FY2023	Adopted FY2022
Property Tax Rate:	0.652034	0.652034
No New Revenue Tax Rate:	0.603046	0.647037
No New Revenue M&O Tax Rate:	0.552796	0.571004
Voter Approval Tax Rate:	0.772503	0.745384
Debt Rate:	0.075497	0.097367

The total amount of all outstanding general obligation debt is \$102,900,000.

Of this amount, \$75,824,400 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

Michael Courtright
Council Member, Place 1

Robert Crawley, Mayor Pro Tem
Council Member, Place 4

James Thorne
Council Member, Place 2

Kristofor Spiegel
Council Member, Place 5

J.C. Doty
Council Member, Place 3

Brian Hander
Council Member, Place 6

Administrative Officials

Bobby Atteberry
Interim City Manager

Renee' Waggoner
Assistant City Manager

Laurie Alsabbagh
Director of Finance

Mary Tate
Director of Planning &
Community Development

Mike Gudgel
Police Chief

Kenneth Jacks
Fire Chief

Ronnie Bates
Director of Public Works

Amy Lay
Director of Employee Services

Chris Wallentine
Assistant to the City Manager/
City Clerk

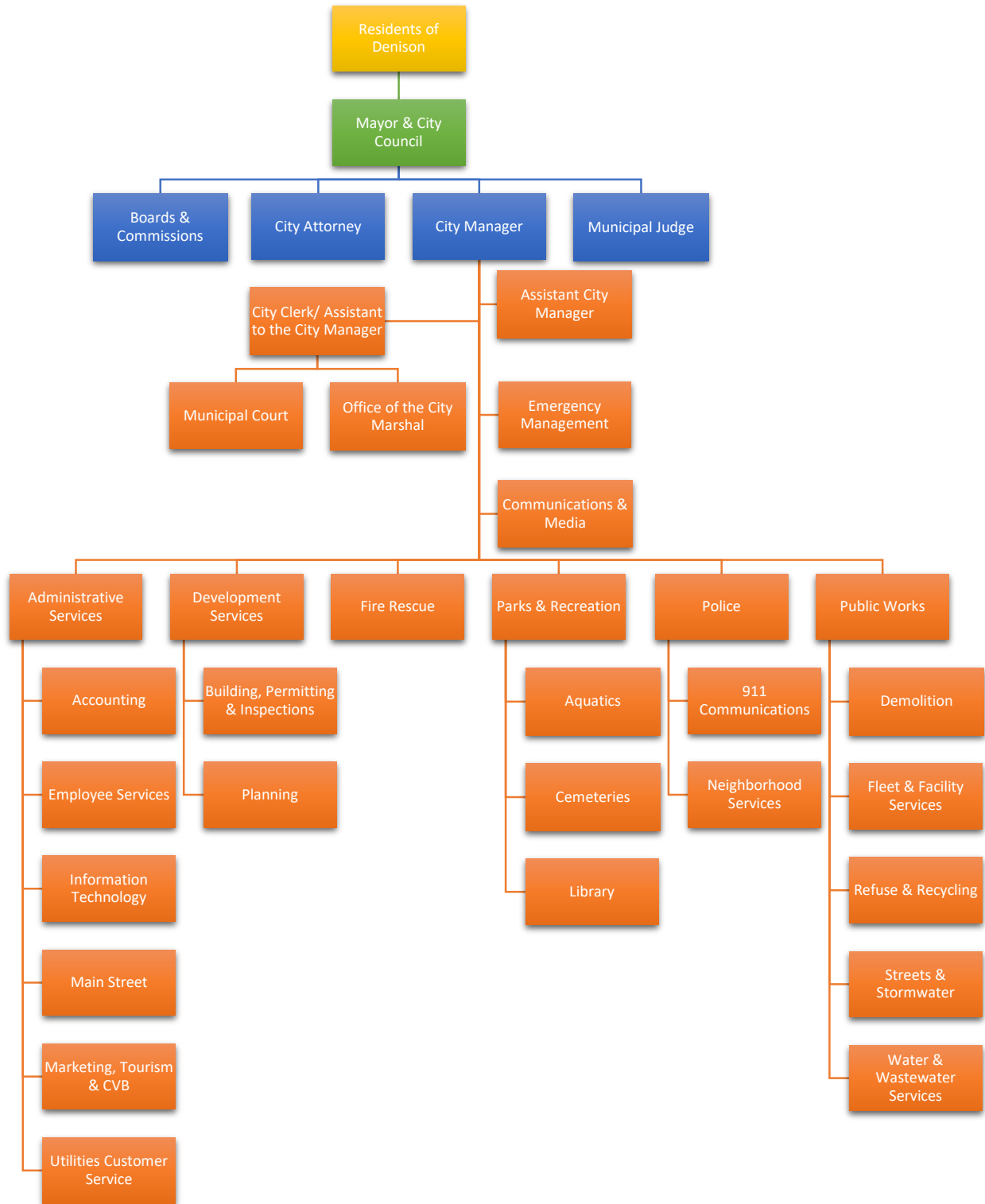
Joshua Montgomery
Director of Information Technology

Justin Eastwood
Director of Parks & Recreation

Donna Dow
Director of Main Street

Gregory Mitchell
Director of Library

City of Denison 2022/2023 Budget Organizational Chart



**City of Denison
2022/2023 Budget
Programs, Departments & Divisions**

ADMINISTRATION

City Manager's Office

- Emergency Management
- Executive Services
- City Clerk's Office
 - Municipal Court
 - Office of the City Marshal

Assistant City Manager

- Community Relations & Media
- Development Services
 - Building, Permitting & Inspections
 - Planning
- Employee Services
 - Marketing, Tourism & CVB
- Finance
 - Accounting
 - Utilities Customer Service
- Information Technology
- Main Street
 - Historic Preservation
- Parks & Recreation
 - Aquatics
 - Cemeteries
 - Library
 - Parks
 - Recreation
 - THF Park

PUBLIC SAFETY

Fire Services

- Fire Rescue

Police Services

- 911 Communications
- Neighborhood Services
- Police

PUBLIC WORKS

Public Works - General Fund

- Building Maintenance
- Demolition
- Fleet & Facility Services
- Refuse & Recycling
- Street Maintenance
- Traffic & Markings

Public Works - Utility Fund

- Laboratory Services
- Meter Services
- Public Works Administration
- Storm Water Operations
- Wastewater Collection
- Wastewater Monitoring
- Wastewater Treatment
- Water Distribution
- Water Treatment



CITY OF DENISON

City Hall
300 W. Main Street
Denison, TX 75020

903.465.2720 | Phone

November 15, 2022

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

RE: City of Denison Fiscal Year 2023 Budget

Dear Honorable Mayor and Members of the City Council,

I am pleased to present you with the City of Denison's Fiscal Year 2023 Budget. As you know, this document is the culmination of months of committed work and coordination by the City Council and staff. Thanks to each of you for the discussion, direction, and focused guidance provided during the budget development process. The services provided to the residents of Denison are our utmost priority and the approved budget is the mechanism for outlining and funding these services. The programs and priorities funded within this budget will help continue to move our community forward, meet the goals defined by the City Council, and exceed the expectations of the citizens of Denison.

Janet Gott
Mayor

Michael Courtright
Council Place 1

James Thorne
Council Place 2

JC Doty
Council Place 3

Robert Crawley
Council Place 4

Kristofor Spiegel
Council Place 5

Brian Hander
Council Place 6

Bobby Atteberry
Interim City Manager

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 principles 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 FY2023 Budget.

City Council Budget Workshop

The City Council held an annual workshop on Friday, June 24, 2022, at the Texoma Events Center in preparation for budget adoption. The workshop consisted of a full day of staff presentations and discussion and was open to the public and to the media. The common theme of each department's presentation was growth, and the following is a summary of the projects and priorities discussed and any direction given:

Moving Forward. Kicking Back.



- *D3 Project – Phase 1 and Phase 2.* Phase 1 will bring the project to the 300 block of West Main and Depot and Music Alleys. Seventeen-months into the project, Phase 1 is ahead of schedule for the 27-month completion time. [Currently, Phase 1 has reached majority completion, with the most labor and engineering intensive portion of the project, Houston Street stormwater, completed and the street reopened. Phase 2 is currently in planning and design. City Council passed the bonds at the October 17, 2022, City Council Meeting to finance the design for Phase 2. Phase 2 will include the 300 and 400 Blocks of Main Street and Heritage Park.]
- *Putting Vision2040 in Action: Comprehensive Plan Update.* Supported the Mayor’s Initiative Vision2040 Goal which is to develop 20 actions to be completed by 2040 to improve Denison’s quality of life. Priorities discussed were infrastructure, housing, schools, transportation, and quality of life. The process included three stakeholder meetings, a joint City Council, Planning and Zoning Commission Board Meeting, and significant ordinance reviews. The community goals outlined in Vision2040 will be used as a basis for the Comprehensive Plan Update (last updated in 2018). Public meetings, surveys, and additional community engagement methods will also be used. An Impact Fee Study will be conducted as part of Vision2040. Impact Fees are fees utilized for funding public infrastructure needs created by new development.
- *Cultivating Team Denison.* Staff reported on headlines and stories regarding the job market. Pay increases are not meeting inflation. The COVID-19 pandemic has had an effect on the ability to hire and retain staff. Reasons for quitting included: telework/hybrid work options; COVID/expanded leave; more time at home/with kids; mental health/stress concerns; focus on work/life balance; and life at a slower pace. In April of 2020, the number of people exiting the workforce spiked and does not seem to be slowing down in terms of labor turnover. The City does not lack job opportunities but may need to consider negotiating different working conditions in order to retain/recruit employees.
- *Development by Planning: Quality by Design.* Development staff discussed the City’s growth at a rapid rate. The City has seen a 70% increase in permits between 2020 and 2021. A total of 171 single-family permits were issued from January 1 to May 31, 2022, which includes 127 new single-family homes and 44 new duplex units. Staff discussed the growth of Denison starting with census numbers which, beginning in 2020, started to see an increase each year and is expected to continue. Staff highlighted the increase in planning and zoning cases: 2020 – 156 cases; and 2021 – 189 cases. The growth to the south is impacting Denison and will continue to do so. Staff shared information on the challenges for the Planning Division which include staffing, need for supplemental policies to guide growth and development, updating ordinance and City initiated rezoning, project tracking for all involved in the development process, and new development demands for infrastructure.



- *Neighborhood Services: Maintaining and Preserving.* Staff provided information relating to minimum property standards. Code Compliance has focused on high visibility areas. The last housing study completed shows the City's average housing was built in the 1960s. The City did not develop minimum property standards until 2012. Staff provided statistics showing Code Compliance is as busy and active as ever, being set to surpass 8,000 violation notices being sent out. Staff provided statistics on Code Compliance activity between 2019 and 2022, as well as a five-month comparison over the same years for minimum property standards, litter and debris, high grass, vehicles, forced pickups, and other violations. Staff also discussed the clearing of labor liens on 147 properties totaling approximately \$151,000. Also discussed were staffing needs.
- *Public Works: City Infrastructure.* Staff discussed the focus of Public Works' FY2023 budget which includes compliance and maintenance, technology and staff investments, growth and new development. New and ongoing development has created additional needs such as additional roll-off trucks, new dumpsters (20- and 30-yard roll offs), front loader trucks, curbside refuse carts, and longer-term recycling solutions. Staff stated the current contract for curbside recycling is set to expire in January 2023. Staff sent out an RFP in April 2022 and bids were opened May 6, 2022. Only two bids were received – one was incomplete and the other was 150% over budget. Staff also discussed fleet maintenance. The underground fuel tanks are past their anticipated life expectancy. Staff is moving forward with a public/private partnership with a supplier to provide above-ground tanks, fuel service and nationwide fuel cards with special pricing.
- *Public Works: Facilities.* Staff discussed facilities master plan where City facilities will be evaluated with mechanical, structural, and systems testing. Fire, police, public works, and community services facilities will be included. The plan will include recommendations regarding new facility needs, downsizing, and reusing existing facilities and assets.
- *Building a Community of Choice: Capital Improvements.* Staff discussed Capital Improvement Projects (CIP) priorities and current projects as follows: Grayson County Water Tower, NTRA Wetlands Rehabilitation, NTRA Wastewater Treatment Plant Condition and Capacity Assessment, Rylant Water Treatment Plant Expansion, Paw Paw Wastewater Treatment Plant Expansion, Lake Texoma Raw Water Pump Station, and Duck Creek Interceptor Replacement. Staff also discussed CIP moving forward which included rehabilitating existing infrastructure, addressing system constraints and improve treatment, working with developers through impact fees to expand distribution/collection, and expanding water treatment and waste water treatment plants to meet future needs.
- *Making a Difference: Denison Police Department.* Staff provided statistics on total activity of the Denison Police Department including accidents, arrests, citations, warnings, offense reports, and calls for service. In 2021, total crime was down 8% from 2020. Staff discussed current staffing and staffing needs moving forward. Even with a strong recruitment effort via social media, etc., Denison PD continues to see low numbers as it applies to applications. Staff addressed the competition and pay differences between Denison and cities to the south for police officers and dispatchers and addressed staffing and programs moving forward.



- *Committed to the Community: Denison Fire Rescue.* Staff presented the Denison Fire Department's mission, which is the preservation of the lives and property of our citizens by managing fire, rescue, medical, and environmental emergencies. Staff discussed personnel and how they are rarely fully staffed due to different reasons. Staff discussed ISO rating. More than 50,000 fire departments are graded by Insurance Services Office (ISO). A Class I rating would decrease the cost of casualty insurance for our residential and commercial citizens and is a powerful economic incentive for business and industries that are considering a move to Denison. Denison Fire Rescue will take necessary steps to achieve a Class I rating. Staff also discussed the need to replace Engine 62 as the engine is quickly approaching seven years of being a front-line pumper engine (maximum recommended time). Staff discussed information on expanding the fire prevention division, which must be done to keep up with the growth. Staff also discussed options for rebuilding Station 1 (Central Fire Station) and building a future Station 4.

Fund Balances

The FY2023 Budget increases/decreases the fund balances for both the General and Utility Funds as follows:

- *General Fund.* The beginning General Fund balance is \$6,778,048 or 69 days of reserve, and the budgeted ending balance is \$6,833,293 or 63 days of reserve.
- *Utility Fund.* The beginning Utility Fund balance is \$4,139,060 or 95 days of reserve, and the budgeted ending balance is \$4,149,659 or 85 days of reserve.

Capital Expenses and Expanded Services

The FY2023 Budget includes capital and other one-time expenditures to help improve delivery of services and to meet the needs of a growing population.

- *Expanded Service Requests.* City Council approved over \$4.8 million in capital and expanded service requests, in order to help deliver essential services to the citizens of Denison.

Again, I personally thank you for your guidance and support developing the FY2023 Budget. Team Denison is eager to Move Forward with the projects, programs, and priorities outlined and approved in this budget. I am honored to move Denison forward in 2023!

Sincerely,

A handwritten signature in blue ink, appearing to read "Bobby Atteberry".

Bobby Atteberry
Interim City Manager

Moving Forward. Kicking Back.



City of Denison, Texas

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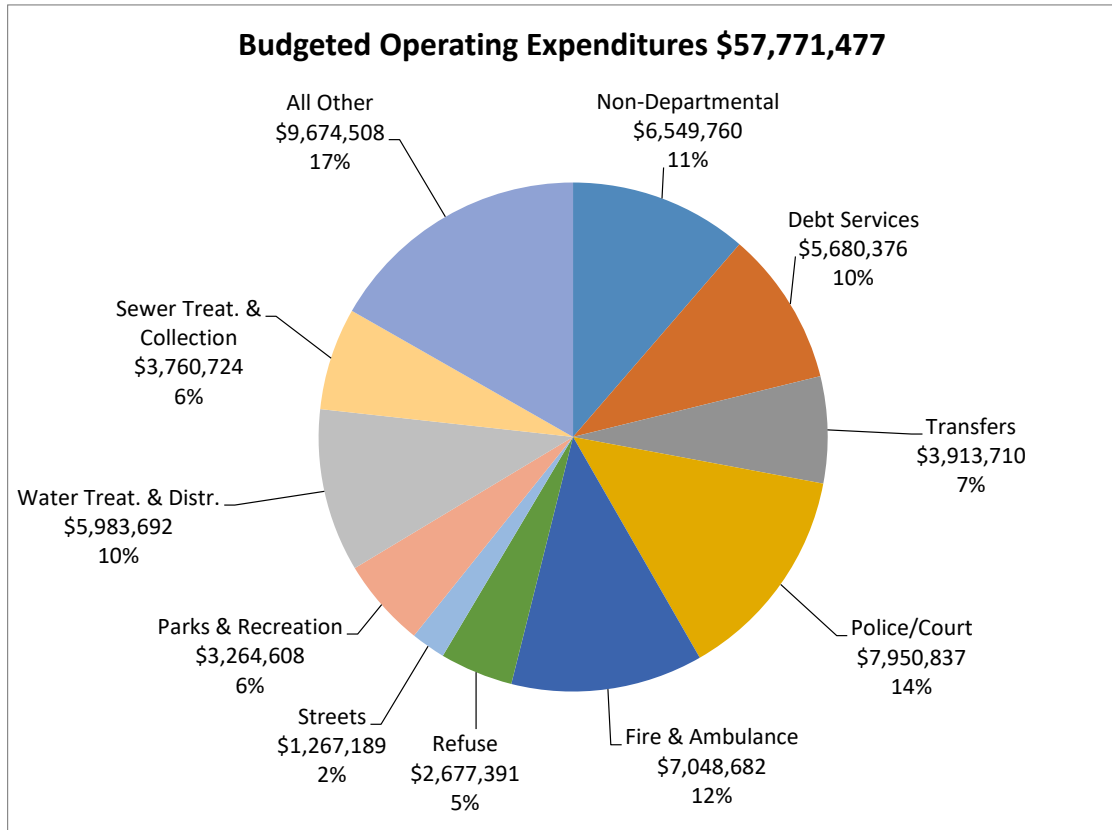
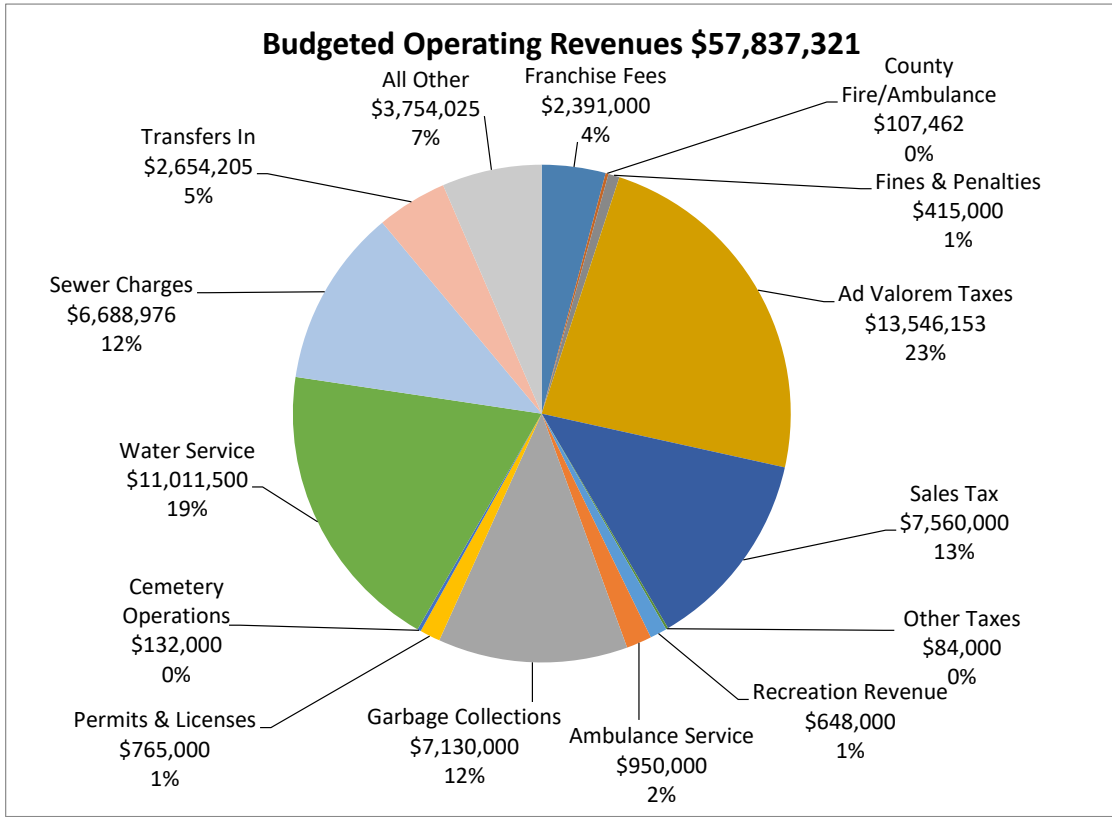
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City of Denison
2022/2023 Budget
Budget Quick Reference Guide

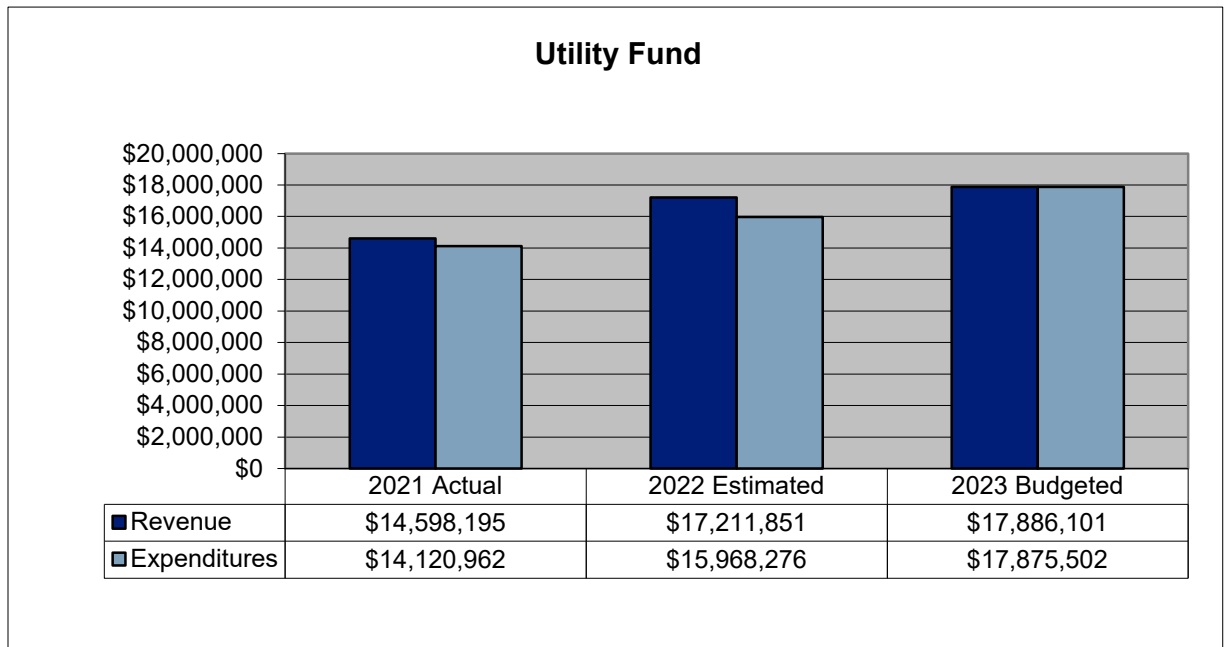
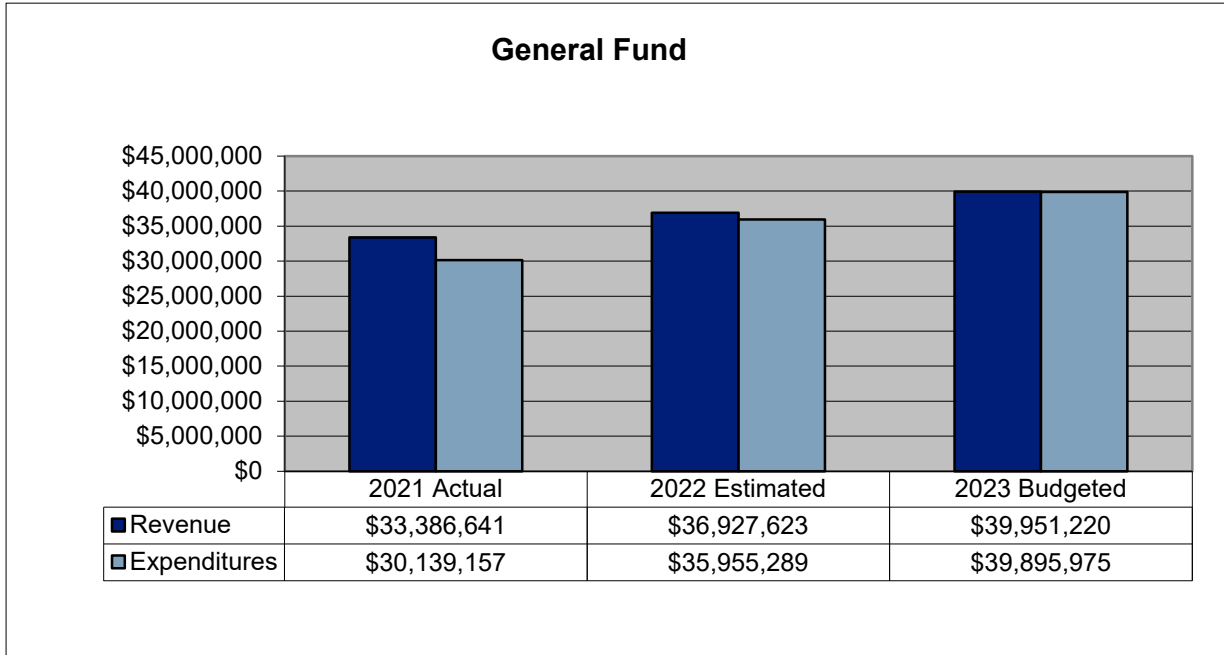
General (GF) & Utility (UF) Funds	Property Tax (Ad Valorem)
<ul style="list-style-type: none"> • GF Projected Revenue: \$39,951,220 • UF Projected Revenue: \$17,886,101 • Average Residential Monthly Utility Bill (6,241-gallon usage) <ul style="list-style-type: none"> ○ Trash/Recycling: \$31.53 ○ Water: \$43.71 ○ Sewer: \$38.84 ○ Total: \$114.08 	<ul style="list-style-type: none"> • Current rate: \$0.652034 per \$100 value • Projected Revenue: \$15,319,997 <ul style="list-style-type: none"> ○ M&O: \$13,546,153 ○ I&S: \$1,773,844 • \$0.01 of the rate generates \$234,957 • Represents 38% of GF Operating 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% <ul style="list-style-type: none"> 1.5% City 0.5% DDA • Projected Revenue: \$10,080,000 <ul style="list-style-type: none"> ○ To the City: \$7,560,000 ○ To DDA: \$2,520,000 • Represents 19% 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 • For FY2023, projected transfer amount is \$378,000
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 • For FY2023, projected transfer amount is \$500,750 	<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"> ○ ~\$95,000 annual revenue • \$2.00/month for General Park Maintenance <ul style="list-style-type: none"> ○ ~\$135,000 annual revenue • \$5.00/month for Waterloo Pool <ul style="list-style-type: none"> ○ ~\$330,000 annual revenue to support operations of the pool

City of Denison 2022/2023 Budget



City of Denison 2022/2023 Budget 3-Year Assessment

	Actual 2021		Estimated 2022		Budgeted 2023
Revenue Totals:	\$ 47,984,836	\$	54,139,474	\$	57,837,321
Expenditure Totals:	\$ (44,260,119)	\$	(51,923,565)	\$	(57,771,477)
Net Grand Totals:	\$ 3,724,717	\$	2,215,909	\$	65,844



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
- Office of the City Marshal
- Cemeteries
- Information Technology
- Employee Services
- Accounting
- Municipal Court
- Public Library
- Marketing & Tourism
- Community Relations & Media
- Police
- Animal Services
- Communications
- Denison Fire Rescue
- 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
2022/2023 Budget
General Fund Estimated Cash Position - Fund 001**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Fund Balance	\$ 4,385,745	\$ 6,625,271	\$ 6,778,048
Revenues	\$ 33,386,641	\$ 36,927,623	\$ 39,951,220
Expenditures	\$ (30,139,157)	\$ (35,955,289)	\$ (39,895,975)
Audit Adjustments/Accruals	\$ (1,007,958)	\$ (819,557)	\$ -
Ending Cash Balance	\$ 6,625,271	\$ 6,778,048	\$ 6,833,293

**City of Denison
2022/2023 Budget
General Fund Classification Totals**

Classification		Actual 2021		Estimated 2022		Budgeted 2023
Revenues						
600-Revenue	\$	33,386,641	\$	36,927,623	\$	39,951,220
Revenue Totals:	\$	33,386,641	\$	36,927,623	\$	39,951,220
Expenditures						
100 - Personnel	\$	17,653,090	\$	19,306,922	\$	22,360,916
200 - Contractual/Fixed	\$	8,973,536	\$	9,543,148	\$	11,466,369
300 - Supplies	\$	2,694,981	\$	5,687,052	\$	4,753,308
400 - Debt Service	\$	732,939	\$	1,007,461	\$	1,229,882
500 - Capital Outlay	\$	84,612	\$	410,706	\$	85,500
Expenditure Totals:	\$	30,139,157	\$	35,955,289	\$	39,895,975
Revenue Total:	\$	33,386,641	\$	36,927,623	\$	39,951,220
Expenditure Total:	\$	(30,139,157)	\$	(35,955,289)	\$	(39,895,975)
General Fund Net Total:	\$	3,247,484	\$	972,334	\$	55,245

**City of Denison
2022/2023 Budget
General Fund Revenues**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
Revenues			
Division: 600			
60010 Current Taxes	\$ 6,470,982	\$ 7,785,943	\$ 11,926,153
60020 Current Delinquent Taxes	\$ 3,175,295	\$ 2,842,411	\$ 1,400,000
60030 Delinquent Taxes	\$ 155,312	\$ 162,204	\$ 100,000
60040 Mixed Beverages	\$ 69,295	\$ 81,591	\$ 80,000
60050 Sales Tax	\$ 6,686,699	\$ 7,277,734	\$ 7,560,000
60060 Bingo Tax	\$ 3,996	\$ 2,849	\$ 4,000
60070 P.I.L.O.T.	\$ 50,492	\$ 46,700	\$ 50,000
60080 Hotel/Motel Tax	\$ 498,760	\$ 668,781	\$ -
60085 Short-Term Rental Tax	\$ 11,899	\$ 63,230	\$ -
60090 Atmos Energy	\$ 369,333	\$ 444,025	\$ 425,000
60100 Electricity Franchise Fee	\$ 887,976	\$ 916,513	\$ 975,000
60110 Telephone Fees	\$ 53,708	\$ 49,648	\$ 45,000
60120 Cableone	\$ 137,383	\$ 139,110	\$ 130,000
60140 W&S Franchise Fees	\$ 679,946	\$ 780,993	\$ 816,000
60150 Code Compliance	\$ 294,703	\$ 260,339	\$ 125,000
61020 Licenses - Beverages	\$ 5,725	\$ 7,290	\$ 7,000
61040 Permits - Building	\$ 381,713	\$ 667,529	\$ 650,000
61050 Permits - Electrical	\$ 25,056	\$ 45,498	\$ 30,000
61060 Permits - Plumbing, Heat, AC	\$ 68,080	\$ 87,228	\$ 65,000
61070 Permits - Miscellaneous	\$ 15,225	\$ 29,450	\$ 20,000
61090 Off Prem. Sign Annual Fee	\$ 6,025	\$ 6,025	\$ 6,025
61100 Registration-Electrical, Plumbing	\$ 39,600	\$ 36,050	\$ 35,000
61120 Planning & Zoning	\$ 47,938	\$ 61,447	\$ 50,000
62010 Penalty & Interest	\$ 161,954	\$ 198,980	\$ 120,000
62020 Traffic & Criminal	\$ 440,215	\$ 375,158	\$ 415,000
63000 Emergency Response	\$ 49,531	\$ 7,173	\$ 10,000
63010 Refuse Disposal	\$ 5,868,797	\$ 6,021,592	\$ 7,130,000
63020 Ambulance Service	\$ 87,689	\$ 223,977	\$ 950,000
63030 Swimming Pools	\$ 243,259	\$ 274,718	\$ 250,000
63045 Food Truck	\$ 28,469	\$ 34,622	\$ 35,000
63046 Kayak Rentals	\$ 8,154	\$ 4,731	\$ 8,000
63050 Recreation Revenue	\$ 28,125	\$ 27,741	\$ 25,000
63060 T-Bar Fields	\$ 39,487	\$ 14	\$ 40,000
63090 Bag Sales	\$ 29,820	\$ 137	\$ -
63100 Special Refuse Charges	\$ 65,452	\$ 53,802	\$ 50,000
63110 Collection Station	\$ 63,592	\$ 50,254	\$ 50,000
63120 Concrete Box Sales	\$ 29,275	\$ 27,290	\$ 20,000
63130 Lot Sales	\$ 63,124	\$ 46,280	\$ 45,000
63140 Open/Close Fees	\$ 61,552	\$ 64,715	\$ 65,000
63150 Vault Setting/Foundation Fees	\$ 1,650	\$ 3,400	\$ 2,000
63210 Library Fees	\$ 827	\$ 1,381	\$ 2,000
63230 Library-Reimbursing Grant	\$ 50,355	\$ 38,254	\$ 40,000
63250 Fax & Photocopies	\$ 10,658	\$ 10,087	\$ 8,000
63950 THF Park Revenue	\$ 260,019	\$ 259,541	\$ 290,000
64010 County Ambulance Contract	\$ 84,997	\$ -	\$ -
64020 County Fire Fighting	\$ 104,332	\$ 107,462	\$ 107,462
65010 Interest Income	\$ 25,019	\$ 38,369	\$ 25,000
65030 E-911	\$ 181,688	\$ 184,709	\$ 175,000
65060 Lease Proceeds	\$ 1,100,000	\$ 2,629,364	\$ 1,813,000
65080 Security & Task Force Reimbursement	\$ 251,783	\$ 241,636	\$ 150,000
65090 TASWA Gainsharing	\$ 510,972	\$ 497,016	\$ 475,000
65100 Miscellaneous	\$ 466,765	\$ 315,389	\$ 300,000
65110 Transfer/W&S	\$ 1,419,224	\$ 1,404,285	\$ 1,614,960
65130 Gain/Loss on Sale of Assets	\$ -	\$ 29,621	\$ 250,000
65190 Federal Relief Funds	\$ 1,267,851	\$ 8,692	\$ -
65200 External Reimbursements	\$ 17,949	\$ 12,821	\$ 15,000
08100 Transfers In	\$ 228,919	\$ 1,271,823	\$ 971,620
General Fund Revenues	\$ 33,386,641	\$ 36,927,623	\$ 39,951,220

**City of Denison
2022/2023 Budget
General Fund Division Summaries**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001				
<u>Expenditures</u>				
001-001	Emergency Operations Center	\$ 213,910	\$ 4,572	\$ -
001-002	Executive Services	\$ 909,948	\$ 1,167,143	\$ 1,239,279
001-003	Main Street	\$ 261,732	\$ 286,964	\$ 411,727
001-004	Non-Departmental	\$ 1,862,954	\$ 5,525,174	\$ 6,549,760
001-007	City Marshal	\$ 126,683	\$ 122,891	\$ 132,538
001-008	Cemeteries	\$ 305,882	\$ 366,917	\$ 340,101
001-009	Information Technology	\$ 1,239,741	\$ 1,177,794	\$ 1,349,259
001-010	Employee Services	\$ 328,882	\$ 383,025	\$ 392,313
001-011	Accounting	\$ 543,197	\$ 620,543	\$ 615,881
001-015	Municipal Court	\$ 244,467	\$ 238,990	\$ 256,238
001-016	Public Library	\$ 756,665	\$ 813,784	\$ 891,039
001-017	Marketing & Tourism	\$ 366,455	\$ 413,587	\$ 419,388
001-018	Community Relations & Media	\$ 203,261	\$ 171,839	\$ 151,701
001-020	Police	\$ 5,447,762	\$ 5,299,043	\$ 6,215,591
001-022	Animal Services	\$ 287,731	\$ 312,642	\$ 327,662
001-023	Public Safety Communications	\$ 783,296	\$ 1,062,321	\$ 1,151,346
001-024	Denison Fire Rescue	\$ 5,276,403	\$ 6,386,299	\$ 7,048,682
001-030	Planning	\$ 544,893	\$ 740,462	\$ 561,312
001-037	Building Permitting & Inspections	\$ 414,980	\$ 440,656	\$ 501,187
001-038	Code Compliance	\$ 386,788	\$ 425,065	\$ 490,283
001-044	Refuse & Recycling	\$ 2,308,905	\$ 2,414,008	\$ 2,677,391
001-046	Building Maintenance	\$ 191,219	\$ 211,611	\$ 283,091
001-055	Traffic & Markings	\$ 383,235	\$ 365,403	\$ 409,065
001-057	Street Maintenance	\$ 649,299	\$ 648,024	\$ 858,124
001-058	Demolition	\$ 65,255	\$ 66,508	\$ 93,172
001-060	Fleet & Facility Services	\$ 1,454,164	\$ 1,927,833	\$ 1,612,237
001-070	Parks	\$ 1,214,480	\$ 1,186,910	\$ 1,358,405
001-071	Recreation	\$ 420,101	\$ 400,511	\$ 421,415
001-074	THF Park	\$ 795,202	\$ 983,165	\$ 982,995
001-075	Aquatics	\$ 459,875	\$ 474,813	\$ 501,793
001-000	Transfers Out	\$ 1,579,525	\$ 1,262,016	\$ 1,593,000
001-000	Bad Debt Expense	\$ 112,268	\$ 54,776	\$ 60,000
General Fund Expenditures		\$ 30,139,157	\$ 35,955,289	\$ 39,895,975
Revenue Total:		\$ 33,386,641	\$ 36,927,623	\$ 39,951,220
Expenditure Total:		\$ (30,139,157)	\$ (35,955,289)	\$ (39,895,975)
General Fund Net Total:		\$ 3,247,484	\$ 972,334	\$ 55,245

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

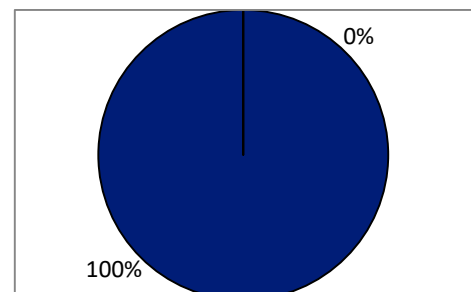
- N/A

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 4,404	\$ 1,927	\$ -
Contractual/Fixed	\$ 131,340	\$ -	\$ -
Supplies	\$ 78,165	\$ 2,645	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 213,910	\$ 4,572	\$ -

Total Division Expenditures	\$ -
Total General Fund Expenditures	\$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual 2021		Estimated 2022		Budgeted 2023
General Fund 001						
<u>Expenditures</u>						
Division: 001 - Emergency Operations Center (EOC)						
81010	Social Security - Full Time	\$ 282	\$	124	\$	-
81020	Retirement TMRS	\$ 430	\$	188	\$	-
81100	Salaries & Wages - Full time	\$ 3,692	\$	1,615	\$	-
82700	Professional Fees	\$ 840	\$	-	\$	-
83160	Auto/Equip Fuel	\$ 1,763	\$	108	\$	-
83290	Safety/PPE	\$ 118	\$	-	\$	-
83300	Department Supplies	\$ 2,028	\$	-	\$	-
83305	Bottled Water	\$ 96	\$	53	\$	-
83310	Equipment	\$ 56,525	\$	2,484	\$	-
83440	Building Maintenance	\$ 3,500	\$	-	\$	-
83460	Auto Maintenance	\$ 8,380	\$	-	\$	-
83560	Park Maintenance	\$ 4,028	\$	-	\$	-
83980	Miscellaneous	\$ 1,728	\$	-	\$	-
84135	Rent Assistance Payments	\$ 130,500	\$	-	\$	-
Division Total: Emergency Operations Center		\$ 213,910	\$	4,572	\$	-

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



Denison's Home Rule Charter was adopted by election in 1975 and created the Office of the City Manager. The City Manager is appointed by and reports to the City Council, executes legislation enacted by the Council, and administers the government of the City.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 6

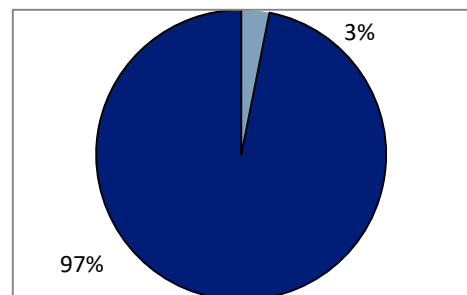
- Supported the Mayor's Initiative Vision2040, which set 20 community goals over the next 20 years. The process included three stakeholder meetings, a joint Council, Planning Commission and Zoning Board Meeting, and significant ordinance revisions.
- The City Clerk's office received the Municipal Clerk's Office Achievement of Excellence Award from the Texas Municipal Clerk's Association. Denison is one of 38 cities out of 783 member cities to receive this award, which recognizes the office for compliance with federal, state and local statutes.
- Filled the Assistant City Manger position for the first time since 2015. This position has opened opportunities to push important City Manager and Council priorities forward across the organization, particularly in the Planning, Development Services, and Finance divisions.
- The City Manager filled key vacancies in the Executive Leadership Team including Assistant City Manager, Fire Chief, Director of Public Works, and Director of Community Development. Having the right people in place helps steer the City's unprecedented growth in a healthy, proactive way.
- Phase 1 of the Designing Downtown Denison project, or D3, has reached majority completion, with the most labor and engineering intensive portion of the project. Houston Street stormwater was completed and the street reopened. Phase 2 design has started due to popular demand.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 292,749	\$ 527,320	\$ 548,079
Contractual/Fixed	\$ 594,693	\$ 611,889	\$ 669,350
Supplies	\$ 22,506	\$ 27,935	\$ 21,850
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 909,948	\$ 1,167,143	\$ 1,239,279

Total Division Expenditures \$ 1,239,279
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 002 - Executive Services									
81010	Social Security - Full Time	\$	12,157	\$	32,851	\$	32,831	\$	32,831
81015	Social Security - Part Time	\$	326	\$	321	\$	321	\$	321
81020	Retirement TMRS	\$	25,641	\$	49,164	\$	46,446	\$	46,446
81040	Employee Insurance	\$	7,335	\$	11,729	\$	33,189	\$	33,189
81050	Workers' Compensation	\$	193	\$	414	\$	370	\$	370
81080	Longevity	\$	-	\$	-	\$	1,560	\$	1,560
81100	Salaries & Wages - Full Time	\$	241,120	\$	426,983	\$	429,162	\$	429,162
81150	Salaries & Wages - Part Time	\$	4,262	\$	4,201	\$	4,200	\$	4,200
81198	Accrued Wages	\$	1,715	\$	1,657	\$	-	\$	-
82040	Postage	\$	1,301	\$	839	\$	1,250	\$	1,250
82160	Training/Travel	\$	11,449	\$	25,839	\$	35,000	\$	35,000
82180	Tuition Reimbursement	\$	-	\$	-	\$	5,000	\$	5,000
82200	Car Allowance	\$	969	\$	3,231	\$	-	\$	-
82210	Enterprise Car Rental Program	\$	5,813	\$	-	\$	-	\$	-
82700	Professional Fees	\$	266,412	\$	259,957	\$	297,500	\$	297,500
82740	Advertising	\$	23,176	\$	16,416	\$	13,000	\$	13,000
82780	Printing & Binding	\$	263	\$	21	\$	500	\$	500
82820	Membership/Subscriptions	\$	4,049	\$	1,794	\$	4,600	\$	4,600
83010	Office Supplies	\$	6,180	\$	5,789	\$	6,500	\$	6,500
83020	Service Awards	\$	237	\$	558	\$	800	\$	800
83050	Hospitality	\$	1,133	\$	822	\$	1,050	\$	1,050
83060	Uniforms/Boots	\$	-	\$	403	\$	-	\$	-
83120	Food	\$	2,470	\$	3,933	\$	4,000	\$	4,000
83130	Food - Council	\$	2,335	\$	1,128	\$	1,000	\$	1,000
83245	External Expenses	\$	271	\$	1,266	\$	-	\$	-
83300	Department Supplies	\$	2,191	\$	-	\$	-	\$	-
83930	Special Events	\$	7,689	\$	14,037	\$	8,500	\$	8,500
84360	Elections	\$	8,836	\$	10,352	\$	12,500	\$	12,500
84400	Legal Services	\$	272,425	\$	293,440	\$	300,000	\$	300,000
Division Total: Executive Services		\$	909,948	\$	1,167,143	\$	1,239,279	\$	1,239,279

Program: Community Services
Department: Leisure Services
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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 4

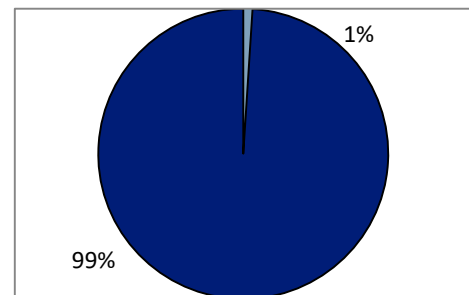
- Designing Downtown Denison (D3) Phase I is scheduled for completion in spring 2023 This portion of the streetscape project includes Houston, the 100 and 200 blocks of Main, the intersections at Austin and Rusk, as well as parking and alleys on the north and south of Main. The project also includes water, sewer, sidewalks, street, and other utility work. It will be ADA accessible throughout. Main Street Division kept business and property owners informed and assisted with signage, social media, parking options, etc.
- The Commercial Historic Overlay District/Historic Preservation function was evaluated, strengthened, and simplified to preserve the historic building stock. Under the Main Street Division, education is ongoing so that all property owners can understand the value of preservation.
- With increased development downtown, a full-time staff position was added to the division. The Main Street Director, Main Street Coordinator, and Marketing Coordinator work together to assist property and business owners with resources necessary to address their needs and ensure success.
- DenisonLive.com website was launched as the first part of a rebranding effort. A brand audit provided future focal points to ensure our image matches our growth. A new outdoor dining design document was also created and approved by Council to provide guidelines for using the new sidewalks.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 153,093	\$ 160,890	\$ 273,477
Contractual/Fixed	\$ 21,814	\$ 42,029	\$ 54,750
Supplies	\$ 86,825	\$ 84,045	\$ 83,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 261,732	\$ 286,964	\$ 411,727

Total Division Expenditures \$ 411,727
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual 2021		Estimated 2022		Budgeted 2023
General Fund 001						
<u>Expenditures</u>						
Division: 003 - Main Street						
81010	Social Security - Full Time	\$ 8,701	\$	9,187	\$	15,919
81015	Social Security - Part Time	\$ 49	\$	-	\$	-
81020	Retirement TMRS	\$ 14,129	\$	14,211	\$	22,521
81040	Employee Insurance	\$ 9,721	\$	11,534	\$	26,045
81050	Workers' Compensation	\$ 86	\$	120	\$	177
81080	Longevity	\$ -	\$	-	\$	720
81100	Salaries & Wages - Full Time	\$ 119,284	\$	123,837	\$	208,095
81150	Salaries & Wages - Part Time	\$ 976	\$	-	\$	-
81198	Accrued Wages	\$ 147	\$	2,001	\$	-
82040	Postage	\$ 53	\$	3	\$	300
82160	Training/Travel	\$ 1,864	\$	8,727	\$	9,500
82180	Tuition Reimbursement	\$ -	\$	-	\$	2,000
82620	Electricity	\$ 227	\$	243	\$	300
82700	Professional Fees	\$ 1,509	\$	552	\$	11,200
82740	Advertising	\$ 10,717	\$	19,184	\$	10,000
82750	Rent	\$ -	\$	-	\$	12,750
82780	Printing & Binding	\$ 5,782	\$	11,919	\$	6,200
82820	Membership/Subscriptions	\$ 1,663	\$	1,401	\$	2,500
83010	Office Supplies	\$ 1,443	\$	4,402	\$	1,000
83020	Service Awards	\$ 1,228	\$	1,378	\$	500
83480	Machine & Equipment Maintenance	\$ -	\$	225	\$	-
83920	Historic Preservation	\$ 191	\$	305	\$	2,000
83930	Special Events	\$ 83,963	\$	77,734	\$	80,000
Division Total: Main Street		\$ 261,732	\$	286,964	\$	411,727

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, contingency expenses, and all other non-departmental fees.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

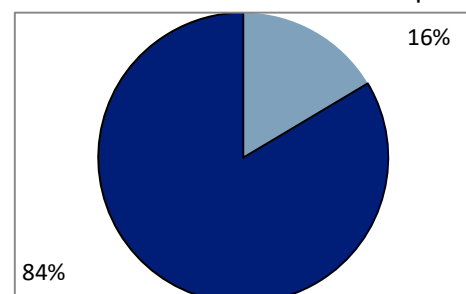
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Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 1,345,016	\$ 2,323,991	\$ 3,419,477
Supplies	\$ -	\$ 2,152,078	\$ 1,900,401
Debt Service	\$ 517,939	\$ 1,049,105	\$ 1,229,882
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,862,954	\$ 5,525,174	\$ 6,549,760

Total Division Expenditures \$ 6,549,760
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 004 - Non-Departmental									
82210	Enterprise Car Rental Program	\$	-	\$	474,386	\$	575,000		
82620	Electricity	\$	5,104	\$	30,627	\$	30,627		
82700	Professional Fees	\$	-	\$	-	\$	75,000		
82820	Membership/Subscriptions	\$	9,420	\$	12,842	\$	12,500		
82905	Grant Match	\$	-	\$	-	\$	40,000		
83285	Capital Requests (Budgeted)	\$	-	\$	-	\$	87,401		
83286	Capital Requests (Lease)	\$	-	\$	2,152,078	\$	1,813,000		
84040	Utility Rate Case Expense	\$	3,768	\$	4,900	\$	4,900		
84060	Insurance-Liability	\$	212,798	\$	196,352	\$	225,000		
84110	Texoma Community Center Contrib.	\$	40,000	\$	40,000	\$	40,000		
84115	Texoma Family Shelter	\$	-	\$	-	\$	25,000		
84130	Contracts & Agreements	\$	119,775	\$	221,044	\$	115,000		
84140	Contingency	\$	64,418	\$	144,552	\$	75,000		
84160	Taps Contract	\$	31,500	\$	23,625	\$	31,500		
84170	Credit Card Merchant Fees	\$	63,244	\$	92,867	\$	80,000		
84180	Claims & Refunds	\$	-	\$	-	\$	1,500		
84260	Lease Payments- Interest	\$	82,041	\$	100,929	\$	170,653		
84270	Lease Payments- Principal	\$	517,939	\$	1,007,461	\$	1,229,882		
84700	Tax Collections	\$	13,001	\$	13,049	\$	13,500		
84940	TIRZ Contributions	\$	482,398	\$	730,235	\$	1,588,297		
84941	TIRZ Administration	\$	-	\$	36,283	\$	10,000		
84950	Appraisal District	\$	217,549	\$	243,947	\$	306,000		
Division Total: Non-Departmental		\$	1,862,954	\$	5,525,174	\$	6,549,760		

Program: Administration
Department: City Manager's Office
Division: Office of the City Marshal - 007



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

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 1

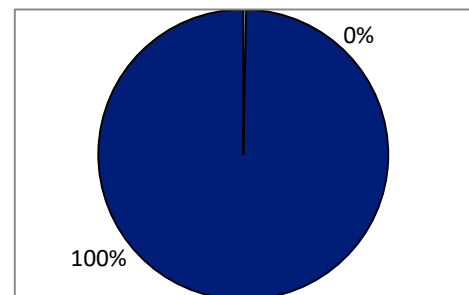
- Completed an audit of all outstanding city warrants. During these audits numerous warrants that were missing or no longer in warrant status were located, removed, or replaced. This makes confirmation and clearing of warrants more efficient for the Marshals, Communications, and Police.
- During the month of November 2021, the Marshals and Municipal Court conducted a successful amnesty program before the winter holidays. Individuals could bring in canned food items to be donated to a local food pantry, and in return have warrants lifted and a court date issued.
- Conducted the third Denison Marshal's Office Warrant Round-Up in February and March of 2022. The round-up lead to numerous warrants being cleared through payment, community service, or arrest. Cans were also collected for a reduction in fines and were donated to a local food pantry.
- Marshals attended the annual Texas Marshals Conference. The conference provided education hours to maintain a peace officer license. During the training, the Marshals worked as a team in court security scenarios, giving them the chance to realize the role each has in a court setting.
- Marshals went through all outstanding warrants and checked the Texas Prisons for inmates that were also wanted for city misdemeanor charges. Those records were printed and submitted to the Judge and Prosecutor for dismissal through time served.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 113,956	\$ 117,494	\$ 126,488
Contractual/Fixed	\$ 11,781	\$ 4,011	\$ 4,800
Supplies	\$ 946	\$ 1,386	\$ 1,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 126,683	\$ 122,891	\$ 132,538

Total Division Expenditures \$ 132,538
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2021		2022		2023
<u>Expenditures</u>						
Division: 007 - City Marshal						
81010	Social Security - Full Time	\$ 4,935	\$	5,451	\$	5,731
81015	Social Security - Part Time	\$ 1,784	\$	1,761	\$	2,095
81020	Retirement TMRS	\$ 8,195	\$	8,182	\$	8,108
81040	Employee Insurance	\$ 5,643	\$	6,410	\$	6,594
81050	Workers' Compensation	\$ 193	\$	707	\$	940
81080	Longevity	\$ -	\$	-	\$	720
81090	Overtime	\$ -	\$	-	\$	500
81100	Salaries & Wages - Full Time	\$ 69,576	\$	71,636	\$	74,420
81150	Salaries & Wages - Part Time	\$ 23,324	\$	23,023	\$	27,380
81198	Accrued Wages	\$ 306	\$	324	\$	-
82160	Training/Travel	\$ 1,834	\$	2,923	\$	4,500
82210	Enterprise Car Rental Program	\$ 9,897	\$	-	\$	-
82700	Professional Fees	\$ -	\$	1,000	\$	200
82820	Membership/Subscriptions	\$ 50	\$	88	\$	100
83010	Office Supplies	\$ 505	\$	55	\$	250
83060	Uniforms/Boots	\$ -	\$	523	\$	500
83290	Safety/PPE	\$ 442	\$	808	\$	500
Division Total: City Marshal		\$ 126,683	\$	122,891	\$	132,538

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



This division is responsible for the operation, preservation and/or maintenance of several cemeteries including: Oakwood, Coffman-Layne, McClain, Iron Ore Creek, Magnolia, and Fairview.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 5

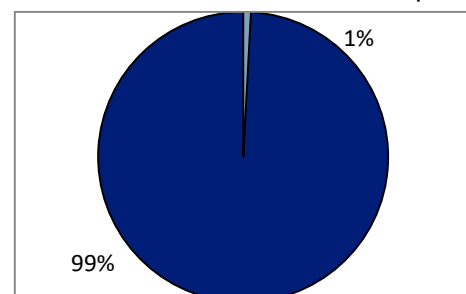
- To preserve the integrity of paper documents, a Laserfische workflow process was planned, designed, and implemented to scan deeds, burial records, and meeting minutes. This process ensures the City's ability to locate and retrieve documents quickly in response to inquiries.
- The City was gifted funds from a generous anonymous donor to start construction of an ornamental fence at Magnolia and Fairview Cemeteries. A new sewer line was installed from the Fairview Cemetery office to the southeast corner of the cemetery.
- A new lowering device was purchased to replace the old one; this will provide efficiency through the process and enhance customer service.
- New irrigation was added to the veterans' section of Fairview Cemetery to enhance the aesthetic of the site. The landscape was revamped at the tranquility garden to compliment the serene environment.
- Fairview Cemetery was honored to be chosen to host the annual "Wreaths Across America" event.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 248,616	\$ 258,132	\$ 291,351
Contractual/Fixed	\$ 17,815	\$ 45,471	\$ 20,250
Supplies	\$ 39,450	\$ 63,314	\$ 28,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 305,882	\$ 366,917	\$ 340,101

Total Division Expenditures \$ 340,101
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 008 - Cemeteries									
81010	Social Security - Full Time	\$	13,810	\$	13,524	\$	14,822		
81015	Social Security - Part Time	\$	-	\$	1,061	\$	1,836		
81020	Retirement TMRS	\$	21,538	\$	20,454	\$	20,968		
81040	Employee Insurance	\$	25,819	\$	22,644	\$	32,317		
81050	Workers' Compensation	\$	2,747	\$	2,719	\$	3,062		
81080	Longevity	\$	-	\$	-	\$	600		
81090	Overtime	\$	4,370	\$	9,145	\$	5,000		
81100	Salaries & Wages - Full Time	\$	179,048	\$	172,602	\$	188,746		
81150	Salaries & Wages - Part Time	\$	-	\$	13,867	\$	24,000		
81198	Accrued Wages	\$	1,286	\$	2,117	\$	-		
82040	Postage	\$	138	\$	83	\$	150		
82140	Oil & Filters	\$	-	\$	-	\$	100		
82160	Training/Travel	\$	384	\$	1,992	\$	1,000		
82420	Building & Grounds Maintenance	\$	-	\$	-	\$	7,000		
82620	Electricity	\$	4,906	\$	4,939	\$	5,000		
82700	Professional Fees	\$	675	\$	19,029	\$	-		
82710	Temporary-Contract Labor	\$	11,713	\$	18,948	\$	-		
82820	Membership/Subscriptions	\$	-	\$	481	\$	7,000		
83010	Office Supplies	\$	1,206	\$	2,606	\$	1,000		
83060	Uniforms/Boots	\$	2,332	\$	2,071	\$	2,650		
83160	Auto/Equip Fuel	\$	3,547	\$	7,142	\$	3,000		
83240	Chemical Supplies	\$	867	\$	371	\$	500		
83280	Minor Tools	\$	702	\$	4,781	\$	750		
83290	Safety/PPE	\$	47	\$	623	\$	400		
83300	Department Supplies	\$	2,101	\$	4,274	\$	3,200		
83310	Equipment	\$	-	\$	5,043	\$	-		
83378	Burial Supplies	\$	17,125	\$	16,816	\$	16,000		
83380	Botanical & Grounds Maintenance	\$	6,470	\$	11,947	\$	-		
83440	Building Maint	\$	-	\$	67	\$	1,000		
83480	Machine & Equipment Maintenance	\$	5,054	\$	7,572	\$	-		
Division Total: Cemeteries		\$	305,882	\$	366,917	\$	340,101		

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



The IT Division installs, maintains, and supports the City's computing hardware, software, peripherals, and networks, with a primary focus on network security.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 5

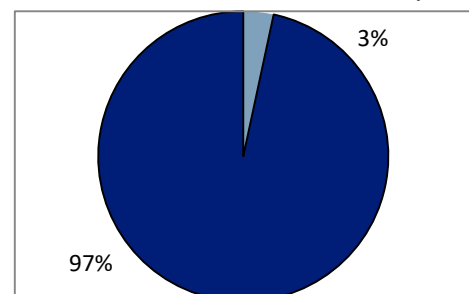
- IT upgraded the Public Safety VHF radio network which consisted of new radio infrastructure and multi-band capable handheld and mobile radios in preparation of a future 700/800Mhz transition. The radio sites are now part of the city's internal network, which will be managed by IT staff.
- The PD received a new VM (virtual machine) farm for data storage and an upcoming CAD (computer automated dispatch) migration. The new farm will also act as a failover for City Hall and vice versa. In addition, an off-site synology box was installed for daily backups of the new system.
- Utilizing BARR funds for the Library, IT assisted in patron/staff computer upgrades, including new software and access management utilities. Other items include a new PA system, upgrades to a conference room, and public displays. Going forward, IT staff will be supporting these items.
- IT installed FIPS/CJIS compliant Sierra Wireless routers in patrol units as well as all ambulances, engines, and the ladder. With these routers, personnel are able to offload in-car/body worn camera video and citations from the field. This project coincides with Motorola Video as a Service upgrade.
- The previous city-wide phone system reached end of life in 2022. IT is upgrading the system to 3CX with YeahLink phones. The system has more capabilities and integrations to improve internal and external communication. Future upgrades include switching from PRI to SIP for cost savings.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 361,337	\$ 388,247	\$ 417,604
Contractual/Fixed	\$ 804,041	\$ 720,493	\$ 858,155
Supplies	\$ 74,363	\$ 69,054	\$ 73,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,239,741	\$ 1,177,794	\$ 1,349,259

Total Division Expenditures \$ 1,349,259
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 009 - Information Technology									
81010	Social Security - Full Time	\$	21,012	\$	22,510	\$	24,692	\$	24,692
81020	Retirement TMRS	\$	33,347	\$	34,468	\$	34,931	\$	34,931
81040	Employee Insurance	\$	22,650	\$	27,573	\$	32,782	\$	32,782
81050	Workers' Compensation	\$	107	\$	264	\$	273	\$	273
81080	Longevity	\$	-	\$	-	\$	2,160	\$	2,160
81090	Overtime	\$	1,675	\$	1,217	\$	3,000	\$	3,000
81100	Salaries & Wages - Full Time	\$	281,416	\$	300,590	\$	319,766	\$	319,766
81198	Accrued Wages	\$	1,130	\$	1,626	\$	-	\$	-
82010	Telecommunications	\$	282,546	\$	272,193	\$	280,000	\$	280,000
82030	Information Technology	\$	-	\$	-	\$	76,000	\$	76,000
82031	Web Domains	\$	914	\$	455	\$	475	\$	475
82040	Postage	\$	2	\$	-	\$	-	\$	-
82050	Licenses	\$	81,574	\$	110,255	\$	123,750	\$	123,750
82060	Alarm/Burglary	\$	6,107	\$	7,396	\$	6,035	\$	6,035
82160	Training/Travel	\$	4,685	\$	132	\$	8,000	\$	8,000
82430	Maintenance Fees	\$	370,444	\$	277,810	\$	314,495	\$	314,495
82450	Radio Maintenance	\$	23,469	\$	16,516	\$	16,000	\$	16,000
82700	Professional Fees	\$	3,641	\$	26	\$	4,000	\$	4,000
82760	Office Machines	\$	30,485	\$	35,360	\$	28,400	\$	28,400
82820	Membership/Subscriptions	\$	175	\$	350	\$	1,000	\$	1,000
83010	Office Supplies	\$	2,435	\$	3,364	\$	2,000	\$	2,000
83060	Uniform/Boots	\$	870	\$	352	\$	1,250	\$	1,250
83280	Minor Tools	\$	172	\$	144	\$	250	\$	250
83283	Workstation/Mobile Equipment	\$	6,593	\$	6,077	\$	10,000	\$	10,000
83284	Network Hardware	\$	30,424	\$	21,714	\$	30,000	\$	30,000
83300	Department Supplies	\$	33,870	\$	37,403	\$	30,000	\$	30,000
Division Total: Information Technology		\$	1,239,741	\$	1,177,794	\$	1,349,259	\$	1,349,259

Program: Administration
Department: Employee Services
Division: Employee Services - 010



The Employee Services (ES) Division oversees recruitment, onboarding, training, retention, employee engagement, and benefit administration including insurances, accrued leave, workers' compensation, and payroll. Additionally, ES administers all personnel rules and regulations, including Civil Service.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

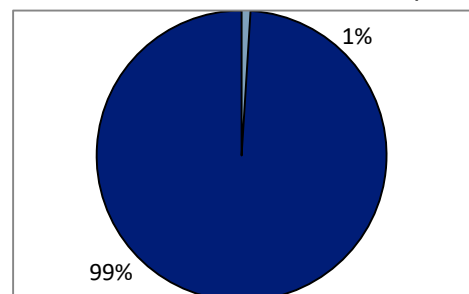
- Post Covid recruitment has been challenging. Employee Services focused efforts on recruitment by hosting a job fair and initiated a recruitment incentive. The job fair resulted in 3 hires. One person was recruited using the recruitment incentive. Slowly, hiring is picking back up.
- Employee Services staff has expanded their network through involvement in TMHRA and THRMA. TMHRA is a state-wide municipal organization in which the ES Director sits on a committee. Other ES staff have gotten involved in THRMA, a local association of HR managers.
- Great strides have been made towards a new program for supervisor training that will begin in early 2023. Staff is currently completing the manual. Training will be weekly over the course of a month for each new supervisor.
- Through the updating of the Payroll Process Manual, staff is being cross-trained for maximum efficiency in the ES office.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 239,098	\$ 262,423	\$ 281,513
Contractual/Fixed	\$ 55,326	\$ 69,825	\$ 65,800
Supplies	\$ 34,458	\$ 50,776	\$ 45,000
Debt Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 328,882	\$ 383,025	\$ 392,313

Total Division Expenditures \$ 392,313
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Budgeted
General Fund 001	2021	2022	2023
<u>Expenditures</u>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 13,656	\$ 15,094	\$ 16,750
81020 Retirement TMRS	\$ 21,989	\$ 23,282	\$ 23,697
81040 Employee Insurance	\$ 14,330	\$ 19,279	\$ 19,760
81050 Workers' Compensation	\$ 150	\$ 178	\$ 187
81080 Longevity	\$ -	\$ -	\$ 2,160
81090 Overtime	\$ 211	\$ -	\$ -
81100 Salaries & Wages - Full Time	\$ 186,543	\$ 203,846	\$ 218,959
81198 Accrued Wages	\$ 2,219	\$ 744	\$ -
82030 Information Technology	\$ -	\$ 19,688	\$ 17,800
82040 Postage	\$ 272	\$ 294	\$ 500
82160 Training/Travel	\$ 2,462	\$ 4,438	\$ 5,000
82170 Staff Development	\$ 4,905	\$ 2,672	\$ 4,500
82180 Tuition Reimbursement	\$ 937	\$ -	\$ -
82700 Professional Fees	\$ 9,527	\$ 3,575	\$ 7,000
82740 Advertising	\$ 50	\$ 525	\$ 3,000
82780 Printing & Binding	\$ 3,029	\$ -	\$ 500
82820 Membership/Subscriptions	\$ 581	\$ 423	\$ 500
82860 Physicals	\$ 14,527	\$ 22,182	\$ 14,000
83010 Office Supplies	\$ 1,440	\$ 1,286	\$ 1,500
83020 Service Awards	\$ 8,273	\$ 5,861	\$ 5,500
83030 Employee Recognition	\$ 12,348	\$ 16,447	\$ 17,000
83050 Hospitality	\$ 1,182	\$ 1,167	\$ 1,000
83290 Safety/PPE	\$ 15	\$ 500	\$ -
83900 Civil Service	\$ 11,201	\$ 25,515	\$ 20,000
84760 Unemployment	\$ 19,036	\$ 16,030	\$ 13,000
Division Total: Employee Services	\$ 328,882	\$ 383,025	\$ 392,313

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 7

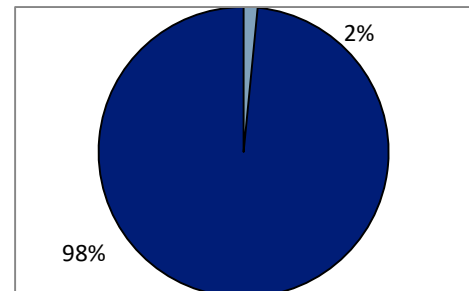
- Received the GFOA award for Certificate of Achievement for Excellence in Financial Reporting for our 2020 Annual Report. This is the 10th year in a row that the City has received this award.
- Received the Texas Comptroller of Public Account's Transparency Star in the area of Debt Obligations. This program recognizes local governments whose websites show visual and narrative detail on outstanding debt, tax-supported debt obligations, and historical bond elections.
- 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.
- Staff secured the remaining \$3.7 million in ARP Funds for a total of \$7.3 million received.
- Staff submitted grant requests totaling \$7.4 million in funds for Parks and Recreation, Fire and Rescue, Police, Street Improvements, and Water and Wastewater Infrastructure projects.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 499,668	\$ 556,196	\$ 559,181
Contractual/Fixed	\$ 39,081	\$ 59,350	\$ 49,200
Supplies	\$ 4,447	\$ 4,996	\$ 7,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 543,197	\$ 620,543	\$ 615,881

Total Division Expenditures \$ 615,881
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 011 - Accounting									
81010	Social Security - Full Time	\$	29,826	\$	33,298	\$	35,609		
81020	Retirement TMRS	\$	46,441	\$	50,306	\$	50,377		
81040	Employee Insurance	\$	28,508	\$	35,937	\$	45,944		
81050	Workers' Compensation	\$	197	\$	379	\$	397		
81080	Longevity	\$	-	\$	-	\$	2,400		
81100	Salaries & Wages - Full Time	\$	393,094	\$	433,718	\$	424,454		
81198	Accrued Wages	\$	1,601	\$	2,557	\$	-		
82040	Postage	\$	2,375	\$	3,057	\$	2,800		
82160	Training/Travel	\$	3,834	\$	5,655	\$	5,000		
82700	Professional Fees	\$	31,557	\$	48,740	\$	40,000		
82780	Printing and Binding	\$	320	\$	-	\$	200		
82820	Membership/Subscriptions	\$	995	\$	1,898	\$	1,200		
83010	Office Supplies	\$	4,447	\$	4,996	\$	7,000		
83060	Uniforms/Boots	\$	-	\$	-	\$	500		
Division Total: Accounting		\$	543,197	\$	620,543	\$	615,881		

Program: Administration
Department: City Manager's Office
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 Services, Denison ISD, and Grayson County Health Department violations accordingly.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

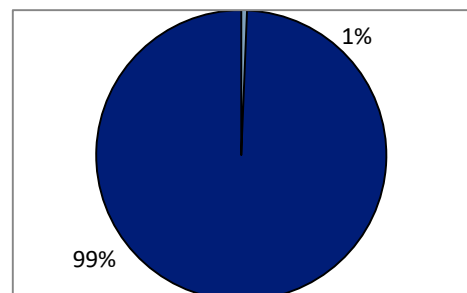
- The Municipal Court held an amnesty program twice this fiscal year. The program allows for a reduction of specific fees on outstanding warrants in exchange for canned food items. The program was successful and resulted in the collection of numerous food and non-perishable items all donated to a local food bank.
- The Municipal Court received a certificate of recognition from the Texas Municipal Courts Education Center for its participation in Municipal Court Week 2021 in November. The Court offered educational materials for driver safety, as well as some treats.
- The Municipal Court was able to hire a bilingual clerk who speaks fluent Spanish. Due to the increase in Spanish speaking clients, this is a beneficial addition to the team and aids in promoting the exceptional Court staff's customer service.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 213,114	\$ 208,879	\$ 219,588
Contractual/Fixed	\$ 27,396	\$ 26,688	\$ 32,650
Supplies	\$ 3,958	\$ 3,422	\$ 4,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 244,467	\$ 238,990	\$ 256,238

Total Division Expenditures	\$ 256,238
Total General Fund Expenditures	\$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 015 - Municipal Court									
81010	Social Security - Full Time	\$	7,473	\$	8,262	\$	8,653		
81015	Social Security - Part Time	\$	4,448	\$	4,437	\$	4,677		
81020	Retirement TMRS	\$	13,524	\$	12,323	\$	12,242		
81040	Employee Insurance	\$	13,733	\$	16,114	\$	19,379		
81050	Workers' Compensation	\$	159	\$	146	\$	149		
81080	Longevity	\$	-	\$	-	\$	240		
81090	Overtime	\$	873	\$	-	\$	-		
81100	Salaries & Wages - Full Time	\$	113,952	\$	108,945	\$	113,116		
81150	Salaries & Wages - Part Time	\$	58,138	\$	57,997	\$	61,132		
81198	Accrued Wages	\$	815	\$	656	\$	-		
82040	Postage	\$	3,492	\$	3,057	\$	3,500		
82160	Training/Travel	\$	1,732	\$	3,333	\$	5,000		
82700	Professional Fees	\$	21,272	\$	20,078	\$	24,000		
82780	Printing & Binding	\$	790	\$	-	\$	-		
82820	Membership/Subscriptions	\$	110	\$	220	\$	150		
83010	Office Supplies	\$	3,270	\$	2,851	\$	3,000		
83060	Uniforms/Boots	\$	687	\$	571	\$	1,000		
Division Total: Municipal Court		\$	244,467	\$	238,990	\$	256,238		

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



The Denison Public Library strengthens our community by helping people learn through our facilities, programs, and collections.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 11

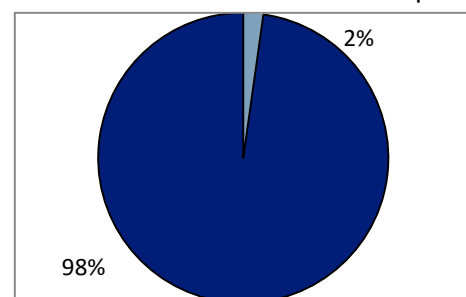
- The library resumed public programs in the Fall of 2021, adhering to Covid restrictions. Overall attendance increased 17.5%, program attendance was up 85.7%, and lending up 13.3%. A special program this year is our Read-to-a-Dog series, bringing a service dog over for young readers.
- The library expanded online services. Niche is a web platform for posting library videos, tutorials, and our new D150 history collection. Hoopla is a major provider of electronic books, videos, and music, with an especially strong collection for young readers.
- While we continue to participate in city events with Parks and Rec, National Night Out, and Doc Holliday, we also collaborated with Denison ISD and Texas Workforce Commission to reach more teenagers, including the TWC's job training program for special needs students.
- We completed a physical inventory of our entire collection (approximately 30,000 items) for the first time in many decades, along with updating all the records in our catalog.
- We unveiled the "Story Walk" in THF Park. In collaboration with Parks & Rec, a series of kiosks displaying book pages were placed along a popular walking path, encouraging families to enjoy outdoors while fostering reading skills. We are the first city in the region to offer this experience.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 620,887	\$ 676,613	\$ 749,039
Contractual/Fixed	\$ 96,498	\$ 105,513	\$ 78,150
Supplies	\$ 39,280	\$ 31,658	\$ 63,850
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 756,665	\$ 813,784	\$ 891,039

Total Division Expenditures \$ 891,039
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 016 - Public Library									
81010	Social Security - Full Time	\$	28,687	\$	33,943	\$	35,896		
81015	Social Security - Part Time	\$	6,474	\$	5,974	\$	8,332		
81020	Retirement TMRS	\$	46,832	\$	50,625	\$	50,783		
81040	Employee Insurance	\$	53,135	\$	57,173	\$	71,253		
81050	Workers' Compensation	\$	382	\$	518	\$	661		
81080	Longevity	\$	-	\$	-	\$	3,960		
81090	Overtime	\$	73	\$	-	\$	-		
81100	Salaries & Wages - Full Time	\$	397,640	\$	447,834	\$	469,234		
81150	Salaries & Wages - Part Time	\$	84,631	\$	78,091	\$	108,920		
81198	Accrued Wages	\$	3,033	\$	2,456	\$	-		
82032	Software	\$	-	\$	2,903	\$	5,800		
82040	Postage	\$	772	\$	1,143	\$	1,000		
82160	Training/Travel	\$	504	\$	1,988	\$	2,000		
82420	Building & Grnds Maintenance	\$	30,270	\$	33,586	\$	-		
82620	Electricity	\$	15,263	\$	16,766	\$	18,000		
82630	Gas & Propane	\$	6,055	\$	4,675	\$	5,000		
82700	Professional Fees	\$	1,408	\$	-	\$	500		
82730	Community Outreach	\$	311	\$	245	\$	850		
82800	BARR	\$	40,000	\$	42,000	\$	42,000		
82820	Membership/Subscriptions	\$	1,914	\$	2,208	\$	3,000		
83010	Office Supplies	\$	1,353	\$	1,028	\$	2,500		
83040	Janitorial Supplies	\$	1,732	\$	2,493	\$	3,150		
83100	Youth Services	\$	18,214	\$	12,819	\$	15,200		
83110	Family Place	\$	-	\$	-	\$	1,000		
83300	Department Supplies	\$	16,913	\$	14,370	\$	17,000		
83440	Building Maintenance	\$	-	\$	-	\$	23,000		
83480	Machine & Equipment Maintenance	\$	1,069	\$	948	\$	2,000		
Division Total: Public Library		\$	756,665	\$	813,784	\$	891,039		

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



This division is designed to market and promote the City as a tourist destination through social media, digital marketing, and print advertising. The ultimate goal is to generate overnight stays at our hotels and short term rentals for both small groups and large conventions.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 1

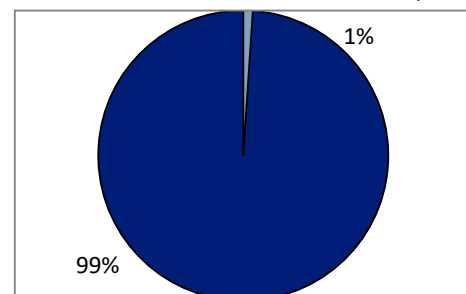
- Hosted "Bandits, Bluegrass & BBQ" the night before the Doc Holliday Festival to encourage overnight stays for an event weekend, and raised over \$4,000 for the Boys and Girls Club of Denison.
- Hosted Arts & Jazz Fest in Heritage Park, consisting of multiple professional bands, as well as partnering with local school jazz bands and art vendors. There were also performances at the farmer's market and at local businesses to spread the event through downtown.
- Awarded Hotel Occupancy Tax grants to Perrin Air Force Base Museum, the Red River Railroad Museum, and the Denison Arts Council.
- Promoted Denison through multiple professional magazines, visitor guide mailouts, social media, providing swag bags to local events and conventions, and the DiscoverDenison website.
- Hired a new Tourism Manager who attended the first year of the Texas Tourism Alliance's "Tourism College" three-year training program.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 68,867	\$ 65,031	\$ 66,348
Contractual/Fixed	\$ 278,954	\$ 314,582	\$ 312,540
Supplies	\$ 18,633	\$ 33,973	\$ 40,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 366,455	\$ 413,587	\$ 419,388

Total Division Expenditures \$ 419,388
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2021		2022		2023
<u>Expenditures</u>						
Division: 017 - Marketing & Tourism						
81010	Social Security - Full Time	\$ 3,699	\$	3,614	\$	3,857
81020	Retirement TMRS	\$ 6,253	\$	5,686	\$	5,457
81040	Employee Insurance	\$ 5,598	\$	5,950	\$	6,506
81050	Workers' Compensation	\$ 40	\$	50	\$	43
81080	Longevity	\$ -	\$	-	\$	60
81100	Salaries & Wages - Full Time	\$ 53,088	\$	49,743	\$	50,425
81198	Accrued Wages	\$ 189	\$	(11)	\$	-
82040	Postage	\$ 581	\$	741	\$	3,000
82160	Training/Travel	\$ 1,731	\$	3,565	\$	10,000
82620	Electricity	\$ 1,167	\$	2,162	\$	-
82700	Professional Fees	\$ 107,515	\$	111,151	\$	95,000
82740	Advertising	\$ 46,704	\$	68,384	\$	70,000
82750	Rent	\$ -	\$	-	\$	12,750
82780	Printing & Binding	\$ 4,883	\$	11,012	\$	7,500
82820	Membership/Subscriptions	\$ 10,897	\$	12,183	\$	15,000
83010	Office Supplies	\$ 503	\$	424	\$	500
83920	Historic Preservation	\$ 10,000	\$	18,000	\$	10,000
83930	Special Events	\$ 8,130	\$	15,549	\$	30,000
84130	Contracts & Agreements	\$ 10,000	\$	10,000	\$	10,000
84900	Denison CVB	\$ 22,755	\$	2,265	\$	-
84905	Arts Program	\$ 72,722	\$	93,119	\$	89,290
Division Total: Marketing & Tourism		\$ 366,455	\$	413,587	\$	419,388

Program: Community Services
Department: Leisure Services
Division: Community Relations & Media - 018



This division serves as the central point of contact for communications and engagement activities citywide by working collaboratively to build positive relationships, promote innovative avenues to be involved, and informed through public awareness, engagement, and transparency initiatives.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 1

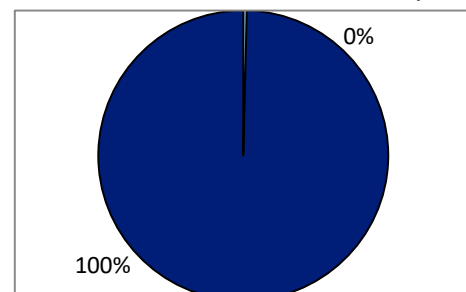
- Continued to grow community engagement on all social media platforms. We have gained thousands of new followers across all databases.
- Launched and updated our Denison Connection newsletter. Included all City departments to communicate as thoroughly as possible with our citizens.
- Launched a new website for the Police Department with hopes of improving recruitment tactics and making it as user-friendly as possible.
- Initiated a Crisis Communications Plan for City entities to use in case of various crisis.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 143,580	\$ 111,807	\$ 78,331
Contractual/Fixed	\$ 43,415	\$ 54,550	\$ 65,570
Supplies	\$ 16,266	\$ 5,483	\$ 7,800
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 203,261	\$ 171,839	\$ 151,701

Total Division Expenditures \$ 151,701
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 018 - Community Relations & Media			
81010 Social Security - Full Time	\$ 7,903	\$ 4,966	\$ 4,632
81020 Retirement TMRS	\$ 12,957	\$ 10,255	\$ 6,553
81040 Employee Insurance	\$ 11,108	\$ 6,920	\$ 6,542
81050 Workers' Compensation	\$ 99	\$ 77	\$ 52
81090 Overtime	\$ 202	\$ -	\$ -
81100 Salaries & Wages - Full Time	\$ 109,904	\$ 91,190	\$ 60,552
81198 Accrued Wages	\$ 1,407	\$ (1,601)	\$ -
82030 Information Technology	\$ -	\$ 4,788	\$ 4,800
82040 Postage	\$ 61	\$ 15	\$ 500
82160 Training/Travel	\$ 4,189	\$ 1,583	\$ 2,500
82620 Electricity	\$ -	\$ -	\$ -
82700 Professional Fees	\$ 23,398	\$ 9,164	\$ 40,000
82730 Community Outreach	\$ 13,645	\$ 13,860	\$ 13,000
82750 Rent	\$ -	\$ 21,455	\$ -
82780 Printing & Binding	\$ 1,636	\$ 2,653	\$ 4,000
82820 Membership/Subscriptions	\$ 486	\$ 1,032	\$ 770
83010 Office Supplies	\$ 5,846	\$ 869	\$ 2,500
83040 Janitorial Supplies	\$ -	\$ 230	\$ 300
83930 Special Events	\$ 4,830	\$ 3,374	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 5,590	\$ 1,010	\$ 2,000
Division Total: Community Relations & Media	\$ 203,261	\$ 171,839	\$ 151,701

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



This division is responsible for enforcing state and local laws while serving and protecting the community through the use of patrol duties, criminal investigations, traffic enforcement, and community services provided by all officers.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 59

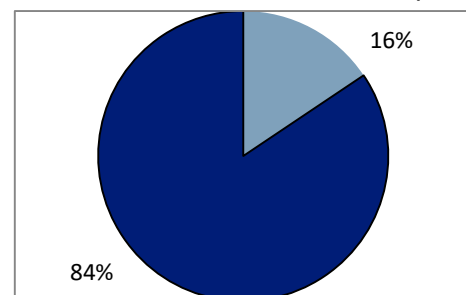
- The Police Department successfully underwent a thorough internal review of current policies, procedures, equipment, facilities, and operations. We were awarded "Accredited" status through the Texas Police Chiefs' Association Accreditation Program. Re-accreditation must occur every four years.
- Underwent restructuring of divisions and job responsibilities within the department. This included reclassifying a Lieutenant position to a Sergeant position through Civil Service.
- Secured contractual agreements with Tyler Technologies for the use of New World and Executime systems, and successfully began implementation of both software platforms.
- Added two civilian positions to the department - Property & Evidence Technician and Media Relations Coordinator.
- Executed the Vehicle Take-Home Program. Officers must meet certain criteria in order to qualify for this program.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 4,746,762	\$ 4,937,044	\$ 5,915,744
Contractual/Fixed	\$ 273,432	\$ 85,930	\$ 97,427
Supplies	\$ 212,568	\$ 266,119	\$ 202,420
Debt Service	\$ 215,000	\$ -	\$ -
Capital Outlay	\$ -	\$ 9,950	\$ -
Total Expenditures	\$ 5,447,762	\$ 5,299,043	\$ 6,215,591

Total Division Expenditures \$ 6,215,591
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 280,129	\$ 289,387	\$ 346,348
81020 Retirement TMRS	\$ 439,992	\$ 442,896	\$ 489,981
81040 Employee Insurance	\$ 248,440	\$ 281,789	\$ 389,131
81050 Workers' Compensation	\$ 25,749	\$ 36,321	\$ 37,970
81080 Longevity	\$ 22,036	\$ 21,949	\$ 22,000
81090 Overtime	\$ 62,285	\$ 65,760	\$ 75,000
81095 FBI Task Force Overtime	\$ 49,339	\$ 56,977	\$ 30,000
81096 HPTC Overtime	\$ 5,781	\$ -	\$ 50,000
81100 Salaries & Wages - Full Time	\$ 3,593,130	\$ 3,729,987	\$ 4,475,314
81198 Accrued Wages	\$ 19,882	\$ 11,980	\$ -
82040 Postage	\$ 689	\$ 471	\$ 700
82160 Training/Travel	\$ 30,194	\$ 30,349	\$ 45,000
82210 Enterprise Car Rental Program	\$ 183,093	\$ -	\$ -
82620 Electricity	\$ 16,570	\$ 17,321	\$ 16,000
82630 Gas & Propane	\$ 1,571	\$ 1,976	\$ 1,500
82700 Professional Fees	\$ 4,273	\$ 17,309	\$ 17,600
82730 Community Outreach	\$ 14,469	\$ 6,203	\$ 6,000
82780 Printing & Binding	\$ 677	\$ 1,393	\$ 1,000
82820 Membership/Subscriptions	\$ 17,723	\$ 8,249	\$ 5,627
82985 Recruiting	\$ 2,840	\$ 2,660	\$ 4,000
83010 Office Supplies	\$ 6,288	\$ 6,107	\$ 8,000
83040 Janitorial Supplies	\$ 23,787	\$ 25,779	\$ 25,000
83060 Uniforms/Boots	\$ 31,276	\$ 41,808	\$ 45,100
83120 Food	\$ 5,506	\$ 6,032	\$ 6,000
83160 Auto/Equip Fuel	\$ 1,237	\$ -	\$ 4,000
83245 External Expenses (SRO)	\$ 28,997	\$ 753	\$ 30,200
83300 Department Supplies	\$ 81,219	\$ 105,584	\$ 41,920
83320 Ammunition & Firearms	\$ 11,694	\$ 13,453	\$ 14,000
83370 K-9 Expense	\$ 822	\$ 3,947	\$ 2,700
83440 Building Maintenance	\$ 14,605	\$ 43,259	\$ 11,000
83460 Auto Maintenance	\$ 5,221	\$ 18,268	\$ 12,500
83980 Miscellaneous	\$ 1,915	\$ 1,128	\$ 2,000
84260 Interest Expense	\$ 1,333	\$ -	\$ -
84280 Tax Note	\$ 215,000	\$ -	\$ -
85130 Radio Equipment	\$ -	\$ 9,950	\$ -
Division Total: Police	\$ 5,447,762	\$ 5,299,043	\$ 6,215,591

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



This division is responsible for the enforcement of animal related ordinances within the City limits of Denison.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

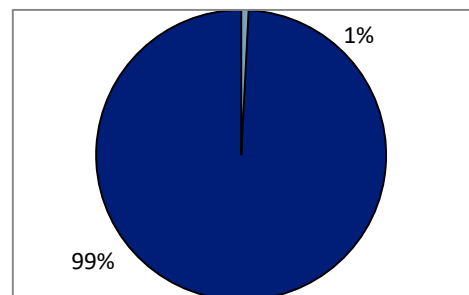
- Animal Services Officers are on pace to work over 2,300 calls for service.
- There have been a total of 491 dogs and 110 cats impounded or surrendered through July 31, 2022. The live release rate is above 98%.
- The Denison Animal Welfare Group continues to be a vital partner for Animal Services and the residents of Denison. Over 1,100 animals have been saved through the work of DAWG volunteers.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 121,017	\$ 154,409	\$ 164,012
Contractual/Fixed	\$ 159,639	\$ 150,451	\$ 155,250
Supplies	\$ 7,076	\$ 7,782	\$ 8,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 287,731	\$ 312,642	\$ 327,662

Total Division Expenditures \$ 327,662
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 022 - Animal Services									
81010	Social Security - Full Time	\$	6,355	\$	8,270	\$	9,153		
81020	Retirement TMRS	\$	10,318	\$	12,835	\$	12,948		
81040	Employee Insurance	\$	15,143	\$	18,891	\$	19,403		
81050	Workers' Compensation	\$	429	\$	1,450	\$	1,545		
81080	Longevity	\$	-	\$	-	\$	1,320		
81090	Overtime	\$	1,654	\$	3,460	\$	3,200		
81100	Salaries & Wages - Full Time	\$	85,919	\$	108,917	\$	116,443		
81198	Accrued Wages	\$	1,198	\$	585	\$	-		
82160	Training/Travel	\$	1,175	\$	2,018	\$	2,000		
82210	Enterprise Car Rental Program	\$	11,149	\$	-	\$	-		
82620	Electricity	\$	1,675	\$	1,900	\$	1,300		
82630	Gas & Propane	\$	549	\$	594	\$	450		
82700	Professional Fees	\$	145,090	\$	145,940	\$	151,500		
83060	Uniforms/Boots	\$	836	\$	1,127	\$	1,200		
83245	External Expense (DAWG)	\$	2,825	\$	2,776	\$	2,700		
83280	Minor Tools	\$	1,327	\$	898	\$	1,000		
83300	Department Supplies	\$	2,089	\$	2,981	\$	3,500		
Division Total: Animal Services		\$	287,731	\$	312,642	\$	327,662		

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



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

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 13

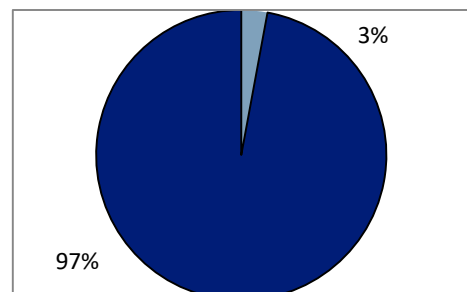
- Completed the state level platform migration of ESInet NG 911.
- Implementation of the AVPN ASE Ethernet Circuit (5mb bandwidth).
- Transitioned to the ATT Cisco 911 router.
- Purchased and installed 48-inch monitors at the 911 consoles.
- Received recognition at the annual TCOG Telecommunicator Banquet this year. Awards included the Silent Hero Award, Life Saving Award, and Supervisor of the Year.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 751,981	\$ 810,335	\$ 874,262
Contractual/Fixed	\$ 26,801	\$ 80,620	\$ 270,584
Supplies	\$ 3,402	\$ 4,369	\$ 6,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,112	\$ 166,997	\$ -
Total Expenditures	\$ 783,296	\$ 1,062,321	\$ 1,151,346

Total Division Expenditures \$ 1,151,346
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 023 - Public Safety Communications									
81010	Social Security - Full Time	\$	43,393	\$	46,919	\$	50,773		
81015	Social Security - Part Time	\$	10	\$	-	\$	-		
81020	Retirement TMRS	\$	68,711	\$	71,656	\$	71,828		
81040	Employee Insurance	\$	50,187	\$	55,516	\$	84,601		
81050	Workers' Compensation	\$	3,433	\$	735	\$	545		
81080	Longevity	\$	-	\$	-	\$	2,820		
81090	Overtime	\$	30,876	\$	64,759	\$	25,000		
81100	Salaries & Wages - Full Time	\$	551,912	\$	562,526	\$	638,695		
81150	Salaries & Wages - Part Time	\$	130	\$	-	\$	-		
81198	Accrued Wages	\$	3,329	\$	8,224	\$	-		
82010	Telecommunications	\$	16,375	\$	11,548	\$	83,121		
82030	Information Technology	\$	-	\$	46,493	\$	161,784		
82160	Training/Travel	\$	4,009	\$	5,021	\$	7,000		
82450	Radio Maintenance	\$	-	\$	9,330	\$	10,179		
82620	Electricity	\$	2,747	\$	3,001	\$	3,200		
82700	Professional Fees	\$	3,670	\$	5,227	\$	5,300		
83010	Office Supplies	\$	1,642	\$	3,073	\$	3,000		
83060	Uniforms/Boots	\$	1,760	\$	1,296	\$	3,500		
85110	Machinery/Equipment	\$	1,112	\$	166,997	\$	-		
Division Total: Public Safety Communications		\$	783,296	\$	1,062,321	\$	1,151,346		

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



This division protects the lives and property of our citizens by managing fire, rescue, medical, and environmental emergencies. This commitment is accomplished by effective public fire education, fire prevention, and emergency response services.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 63

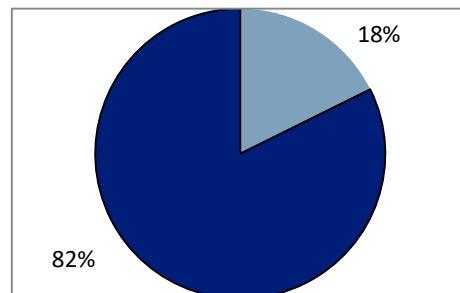
- In March 2022, DFR purchased a 2021 Pierce Impel PUC Fire Engine. This fire engine is a versatile engine that serves the purpose of two apparatuses by acting as a regular pumper and is large enough to carry rescue and special ops tools. This new engine has been a valuable asset to the department.
- On April 1, 2022, DFR ended the contract with LifeNet and brought EMS operations back to the department. Since bringing EMS back, DFR has made abundant progress and will continue to grow our EMS program through education and training.
- 20 new personnel has been added to the department, which includes a new Fire Chief and an official Fire Marshal position. All new employees have been an excellent addition to our team.
- DFR had nine personnel graduate from paramedic school this year. We are incredibly proud of these team members and are excited to have nine new paramedics serving the citizens of Denison soon.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 4,907,443	\$ 5,703,397	\$ 6,498,261
Contractual/Fixed	\$ 242,928	\$ 271,558	\$ 346,421
Supplies	\$ 126,032	\$ 284,468	\$ 204,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 126,876	\$ -
Total Expenditures	\$ 5,276,403	\$ 6,386,299	\$ 7,048,682

Total Division Expenditures \$ 7,048,682
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 64,472	\$ 83,604	\$ 85,867
81020 Retirement TMRS	\$ 19,513	\$ 38,580	\$ 20,385
81030 Firemen's Retirement	\$ 656,248	\$ 723,051	\$ 887,058
81040 Employee Insurance	\$ 239,847	\$ 309,885	\$ 416,831
81050 Workers' Compensation	\$ 25,749	\$ 39,393	\$ 46,665
81080 Longevity	\$ 23,265	\$ 22,840	\$ 24,360
81090 Overtime	\$ 392,426	\$ 218,381	\$ 175,000
81098 FLSA Overtime	\$ -	\$ 221,535	\$ 200,000
81100 Salaries & Wages - Full Time	\$ 3,469,309	\$ 3,961,291	\$ 4,642,095
81198 Accrued Wages	\$ 16,615	\$ 84,838	\$ -
82030 Information Technology	\$ -	\$ 7,336	\$ 6,000
82040 Postage	\$ 392	\$ 432	\$ 250
82140 Oil & Filters	\$ 2,663	\$ 1,865	\$ 5,000
82160 Training/Travel	\$ 44,094	\$ 48,109	\$ 55,000
82210 Enterprise Car Rental Program	\$ 33,800	\$ 2,880	\$ -
82280 Laundry	\$ 1,688	\$ 2,982	\$ 3,000
82420 Building & Grnds Maintenance	\$ 20,377	\$ 24,682	\$ -
82440 Equipment Maintenance Contract	\$ 11,334	\$ 13,806	\$ 19,500
82620 Electricity	\$ 24,402	\$ 25,307	\$ 25,000
82630 Gas & Propane	\$ 9,632	\$ 9,960	\$ 8,500
82700 Professional Fees	\$ 45,169	\$ 76,173	\$ 94,100
82730 Community Outreach	\$ -	\$ 2,741	\$ 3,500
82740 Advertising	\$ 81	\$ 683	\$ 2,000
82780 Printing & Binding	\$ 246	\$ 492	\$ 500
82820 Membership/Subscriptions	\$ 24,625	\$ 27,507	\$ 66,071
82860 Physicals	\$ 22,325	\$ 3,611	\$ 25,000
82990 Civil Defense	\$ 2,100	\$ -	\$ 3,000
83010 Office Supplies	\$ 1,724	\$ 7,732	\$ 4,500
83040 Janitorial Supplies	\$ 11,258	\$ 11,443	\$ 7,000
83060 Uniforms/Boots	\$ 15,127	\$ 45,853	\$ 30,000
83120 Food	\$ 5,305	\$ 4,089	\$ 4,500
83160 Auto/Equip Fuel	\$ 3,033	\$ 3,122	\$ 1,500
83250 Pest Control	\$ -	\$ 2,500	\$ 2,500
83280 Minor Tools	\$ 2,443	\$ 3,970	\$ 3,000
83290 Safety/PPE	\$ 33,228	\$ 38,577	\$ 25,000
83300 Department Supplies	\$ 24,343	\$ 22,147	\$ 21,000
83340 EMS Supplies	\$ 17,390	\$ 130,560	\$ 75,000
83360 Fire Hose	\$ 8,374	\$ 14,476	\$ 10,000
83480 Machine & Equipment Maintenance	\$ 3,806	\$ -	\$ -
83440 Building Maintenance	\$ -	\$ -	\$ 20,000
84665 Regulatory Fees	\$ -	\$ 22,990	\$ 30,000
85060 Cars	\$ -	\$ 126,876	\$ -
Division Total: Denison Fire Rescue	\$₄₃ 5,276,403	\$ 6,386,299	\$ 7,048,682

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



This division is responsible for maintaining the integrity of the City's Comprehensive Plan by managing the Zoning & Development processes, upholding the standards of the Zoning & Subdivision Ordinances, and providing professional recommendations to various Boards, Commissions, and the City Council.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

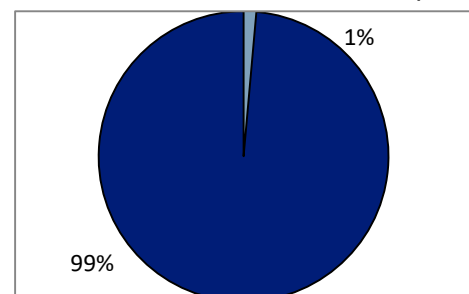
- Planning staff initiated an ordinance repealing Section 28.48A Residential Infill Overlay District in its entirety. The underlying base zoning of each property remained the same.
- Staff reviewed a total of 67 property subdivisions and several high profile site plans including: Classic Chevrolet, Lone Star #10 Travel Center, and Oncor Lake Substation.
- The Department improved several administrative systems including: revisions to existing development checklists/applications; the implementation of an on-line preapplication meeting scheduling process for prospective developers; and the creation of internal and external checklists and forms to assist with thorough and accurate development processes.
- Staff was instrumental in advancing the Joint City Council and Planning & Zoning Commission Meetings to discuss the direction on planning, zoning and other ordinances regarding future growth. Focus was on the challenges, benefits, and process of moving forward with existing housing in aging neighborhoods. The result was amending ordinances in the Residential Zoning Districts.
- The Planning Department completed initial development of eight (8) Planned Developments to include: Retail, Townhomes, Single Family and Multi-Family uses encompassing approximately 334 Acres. The Planned Developments included Sycamore Springs, The Rosemary, Classic Chevrolet, Hills of Texoma, Katy Trails, Blue Bonnet, 715 W. Sears Street, and West Lake Mid-Town.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 252,500	\$ 344,007	\$ 298,012
Contractual/Fixed	\$ 290,731	\$ 394,800	\$ 261,300
Supplies	\$ 1,662	\$ 1,655	\$ 2,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 544,893	\$ 740,462	\$ 561,312

Total Division Expenditures \$ 561,312
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 030 - Planning									
81010	Social Security - Full Time	\$	15,266	\$	21,338	\$	17,943		
81020	Retirement TMRS	\$	23,900	\$	32,523	\$	25,384		
81040	Employee Insurance	\$	16,165	\$	15,012	\$	19,816		
81050	Workers' Compensation	\$	94	\$	139	\$	200		
81080	Longevity	\$	-	\$	-	\$	120		
81100	Salaries & Wages - Full Time	\$	191,012	\$	277,472	\$	234,549		
81198	Accrued Wages	\$	6,062	\$	(2,476)	\$	-		
82030	Information Technology	\$	3,460	\$	6,240	\$	5,800		
82040	Postage	\$	1,745	\$	1,372	\$	1,500		
82160	Training/Travel	\$	672	\$	4,173	\$	6,500		
82700	Professional Fees	\$	67,144	\$	117,363	\$	95,000		
82780	Printing & Binding	\$	-	\$	-	\$	500		
82820	Membership/Subscriptions	\$	876	\$	-	\$	2,000		
83010	Office Supplies	\$	1,662	\$	1,655	\$	2,000		
84125	Incentive Payments	\$	209,102	\$	265,652	\$	150,000		
84180	Claims & Refunds	\$	7,731	\$	-	\$	-		
Division Total: Planning		\$	544,893	\$	740,462	\$	561,312		

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



This division strives to achieve excellence in building inspections, plan review, and permitting. The division established minimum requirements to safeguard public health, safety, and general welfare through enforcing the International Code Council's construction codes as well as adopted ordinances.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 6

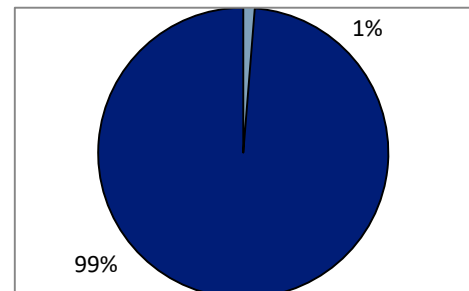
- There have been 299 new single family residential permits, 105 duplex permits, and 87 residential remodel permits issued as of 8/19/2022. This has set another record for the fiscal year.
- Building staff completed 12,735 inspections and processed 2,455 permits as of 8/19/2022 with a value of more than \$28,000,000.
- Changes were made to the inspection request process that allow contractors to schedule inspections online. This new process also gives contractors the ability to add notes to their requests which provides inspectors with important information in the field.
- Permit issued for Chick-Fil-A valued at \$925,000; Classic Chevrolet valued at \$18,200,000; and a new QuikTrip valued at \$700,000. A total of 414 commercial permits have been issued with a value of \$28,263,807.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 400,859	\$ 404,214	\$ 447,787
Contractual/Fixed	\$ 5,559	\$ 30,225	\$ 43,400
Supplies	\$ 8,562	\$ 6,217	\$ 10,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 414,980	\$ 440,656	\$ 501,187

Total Division Expenditures \$ 501,187
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 23,352	\$ 23,505	\$ 26,097
81020 Retirement TMRS	\$ 36,684	\$ 35,881	\$ 36,920
81040 Employee Insurance	\$ 27,720	\$ 28,308	\$ 39,172
81050 Workers' Compensation	\$ 494	\$ 636	\$ 617
81080 Longevity	\$ -	\$ -	\$ 3,840
81100 Salaries & Wages - Full Time	\$ 311,432	\$ 314,630	\$ 341,141
81198 Accrued Wages	\$ 1,179	\$ 1,253	\$ -
82030 Information Technology	\$ -	\$ 6,240	\$ 5,800
82040 Postage	\$ 30	\$ 7	\$ 100
82160 Training/Travel	\$ 2,202	\$ 3,371	\$ 6,800
82180 Tuition Reimbursement	\$ 1,768	\$ 4,162	\$ 4,000
82700 Professional Fees	\$ 900	\$ 15,621	\$ 25,000
82780 Printing & Binding	\$ 359	\$ 426	\$ 700
82820 Membership/Subscriptions	\$ 300	\$ 398	\$ 1,000
83010 Office Supplies	\$ 1,847	\$ 1,020	\$ 3,000
83060 Uniforms/Boots	\$ 1,327	\$ 1,441	\$ 2,500
83300 Department Supplies	\$ 5,387	\$ 3,756	\$ 4,500
Division Total: Building Permitting & Inspections	\$ 414,980	\$ 440,656	\$ 501,187

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



This division inspects all property types within the city limits to ensure compliance with City ordinances.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 6

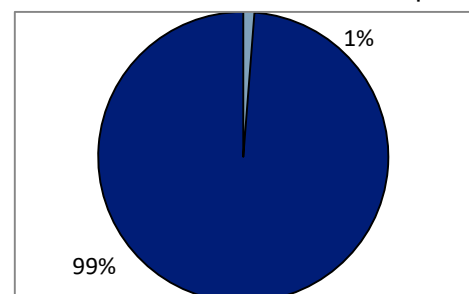
- Code Compliance Officers worked over 6,300 violations with 93% of those being pro-active.
- Code Compliance Officers prioritized working violations that make a high impact on Denison neighborhoods. These high impact violations include litter/debris accumulation (1016 total), vehicle violations (743 total), and minimum property standards violations (156 total).
- The Minimum Property Standards Assistance Program to help low to moderate income residents make repairs to their homes kicked off in April 2022. To date, the program has assisted three (3) residents with several more in the application and approval stages.
- Code Compliance strived to remove dilapidated and/or obsolete signage across the City. Code initially identified close to one hundred signs that fit this description. Forty-one (41) signs have been removed and ten (10) have been repaired so far. Code currently has forty-six (46) additional open cases across the City.
- Neighborhood Services received payoffs on one hundred and seventeen (117) properties. Lien payments to the City totaled \$106,898.31, year to date.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 299,165	\$ 330,239	\$ 371,483
Contractual/Fixed	\$ 84,198	\$ 91,340	\$ 114,500
Supplies	\$ 3,425	\$ 3,486	\$ 4,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 386,788	\$ 425,065	\$ 490,283

Total Division Expenditures \$ 490,283
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 038 - Code Compliance			
81010 Social Security - Full Time	\$ 19,558	\$ 20,857	\$ 23,159
81020 Retirement TMRS	\$ 30,597	\$ 31,913	\$ 32,764
81040 Employee Insurance	\$ 26,117	\$ 37,491	\$ 39,034
81050 Workers' Compensation	\$ 236	\$ 467	\$ 548
81080 Longevity	\$ -	\$ -	\$ 3,240
81090 Overtime	\$ -	\$ 46	\$ -
81100 Salaries & Wages - Full Time	\$ 220,319	\$ 238,379	\$ 272,738
81198 Accrued Wages	\$ 2,338	\$ 1,087	\$ -
82030 Information Technology	\$ -	\$ 6,240	\$ 5,800
82040 Postage	\$ 10,042	\$ 11,400	\$ 12,000
82160 Training/Travel	\$ 2,311	\$ 1,987	\$ 2,000
82700 Professional Fees	\$ 986	\$ 944	\$ 2,500
82745 Lien Filing Fees	\$ 10,572	\$ 10,340	\$ 12,000
82780 Printing & Binding	\$ 68	\$ -	\$ 100
82820 Membership/Subscriptions	\$ 44	\$ 53	\$ 100
82910 Property Owner Compliance	\$ 2,074	\$ 8,648	\$ 35,000
82930 Mowing	\$ 58,101	\$ 51,728	\$ 45,000
83010 Office Supplies	\$ 2,126	\$ 1,687	\$ 2,000
83060 Uniforms/Boots	\$ 1,190	\$ 1,357	\$ 2,000
83280 Minor Tools	\$ -	\$ 66	\$ 100
83300 Department Supplies	\$ 109	\$ 376	\$ 200
Division Total: Code Compliance	\$ 386,788	\$ 425,065	\$ 490,283

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



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

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 16

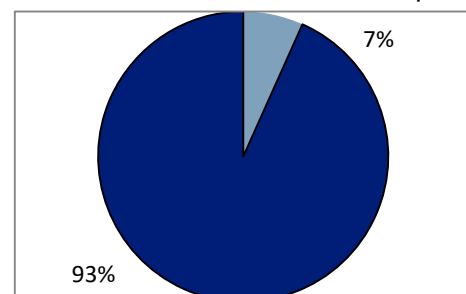
- This division obtained two new sanitation trucks, one three-yard commercial side-load, and one automated residential.
- Refuse & Recycling safely completed all city routes through the winter storm.
- Staff all worked to cover all routes through the year, despite being two to three employees short at any given time. It was a true team effort to ensure staff was still able to utilize vacation times and be a continued support during times of illnesses.

Expenditures Summary

	FY2021 Actual	FY2021 Estimated	FY2023 Budgeted
Personnel	\$ 827,031	\$ 888,826	\$ 1,034,715
Contractual/Fixed	\$ 1,342,879	\$ 1,366,458	\$ 1,495,964
Supplies	\$ 62,877	\$ 70,033	\$ 73,712
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 76,118	\$ 88,691	\$ 73,000
Total Expenditures	\$ 2,308,905	\$ 2,414,008	\$ 2,677,391

Total Division Expenditures \$ 2,677,391
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 044 - Refuse & Recycling									
81010	Social Security - Full Time	\$	43,773	\$	47,570	\$	55,996		
81015	Social Security - Part Time	\$	2,633	\$	2,922	\$	3,095		
81020	Retirement TMRS	\$	70,761	\$	72,521	\$	79,218		
81040	Employee Insurance	\$	66,600	\$	76,923	\$	103,819		
81050	Workers' Compensation	\$	7,295	\$	11,479	\$	12,708		
81080	Longevity	\$	-	\$	-	\$	7,440		
81090	Overtime	\$	27,713	\$	30,752	\$	20,000		
81100	Salaries & Wages - Full Time	\$	572,876	\$	604,416	\$	711,979		
81150	Salaries & Wages - Full Time	\$	34,421	\$	38,196	\$	40,460		
81198	Accrued Wages	\$	958	\$	4,048	\$	-		
82030	Information Technology	\$	-	\$	2,015	\$	2,000		
82040	Postage	\$	160	\$	395	\$	450		
82160	Training/Travel	\$	195	\$	1,942	\$	4,200		
82210	Enterprise Car Rental Program	\$	8,669	\$	-	\$	-		
82450	Radio Maintenance	\$	1,071	\$	3,214	\$	3,214		
82620	Electricity	\$	400	\$	411	\$	500		
82700	Professional Fees	\$	-	\$	870	\$	-		
82710	Temporary-Contract Labor	\$	69,391	\$	47,284	\$	55,000		
82780	Printing & Binding	\$	-	\$	-	\$	100		
82820	Memberships/Subscriptions	\$	210	\$	215	\$	500		
83010	Office Supplies	\$	235	\$	177	\$	500		
83060	Uniforms/Boots	\$	10,000	\$	9,708	\$	9,012		
83240	Chemical Supplies	\$	91	\$	-	\$	1,500		
83280	Minor Tools	\$	47	\$	120	\$	200		
83290	Safety/PPE	\$	-	\$	45	\$	500		
83300	Department Supplies	\$	1,112	\$	3,461	\$	2,000		
83440	Building Maintenance	\$	-	\$	975	\$	-		
83460	Auto Maintenance	\$	-	\$	18,235	\$	20,000		
83530	Container Maintenance	\$	2,861	\$	3,556	\$	5,000		
83642	Residential Carts	\$	16,805	\$	33,756	\$	35,000		
83700	Inventory Adjustment	\$	31,726	\$	-	\$	-		
84960	Recycle Program	\$	320,123	\$	327,137	\$	340,000		
84970	Mulching	\$	129	\$	24,873	\$	35,000		
84975	GTUA	\$	10,793	\$	21,906	\$	25,000		
84980	TASWA	\$	931,737	\$	936,197	\$	1,030,000		
85160	Refuse Containers	\$	76,118	\$	88,691	\$	73,000		
Division Total: Refuse & Recycling		\$	2,308,905	\$	2,414,008	\$	2,677,391		

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 2

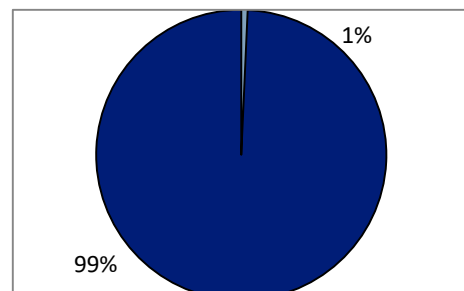
- Facilitated extensive interior upgrades at Central and West End fire stations.
- Constructed new and reorganized and restructured current furniture within the police department headquarters.
- Painted interior of Waterloo Lake building.
- Collaborated with the Information Technology Division to install nine network enclosures.
- Facilities staff works tirelessly each year to maintain Denison’s facilities to the highest standard while assisting facility occupants with urgent and special request repairs. The true measure of accomplishment lies in the fact this division performs their duties nearly in stealth.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 59,491	\$ 62,747	\$ 118,391
Contractual/Fixed	\$ 112,322	\$ 111,034	\$ 108,000
Supplies	\$ 19,406	\$ 37,829	\$ 56,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 191,219	\$ 211,611	\$ 283,091

Total Division Expenditures \$ 283,091
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2021		2022		2023
<u>Expenditures</u>						
Division: 046 - Building Maintenance						
81010	Social Security - Full Time	\$ 3,468	\$	3,620	\$	\$ 6,648
81020	Retirement TMRS	\$ 5,340	\$	5,406	\$	\$ 9,405
81040	Employee Insurance	\$ 5,561	\$	6,323	\$	\$ 12,961
81050	Workers' Compensation	\$ 279	\$	540	\$	\$ 975
81080	Longevity	\$ -	\$	-	\$	\$ 1,500
81090	Overtime	\$ 1,667	\$	2,146	\$	\$ 2,000
81100	Salaries & Wages - Full Time	\$ 43,080	\$	44,580	\$	\$ 84,902
81198	Accrued Wages	\$ 97	\$	133	\$	-
82210	Enterprise Car Rental Program	\$ 5,339	\$	-	\$	-
82620	Electricity	\$ 25,073	\$	25,693	\$	\$ 30,000
82630	Gas & Propane	\$ 12,944	\$	11,696	\$	\$ 10,000
82700	Professional Fees	\$ 65,637	\$	70,785	\$	\$ 65,000
82750	Rent	\$ 3,285	\$	2,808	\$	\$ 3,000
82820	Memberships/Subscriptions	\$ 44	\$	53	\$	-
83040	Janitorial Supplies	\$ 234	\$	1,674	\$	\$ 3,500
83060	Uniforms/Boots	\$ 241	\$	119	\$	\$ 400
83280	Minor Tools	\$ 343	\$	531	\$	\$ 800
83300	Department Supplies	\$ 12,180	\$	8,016	\$	\$ 7,500
83440	Building Maintenance	\$ 6,407	\$	26,745	\$	\$ 10,000
83480	Machine & Equipment Maintenance	\$ -	\$	-	\$	\$ 32,000
83980	Miscellaneous	\$ -	\$	744	\$	\$ 2,500
Division Total: Building Maintenance		\$ 191,219	\$	211,611	\$	\$ 283,091

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 2

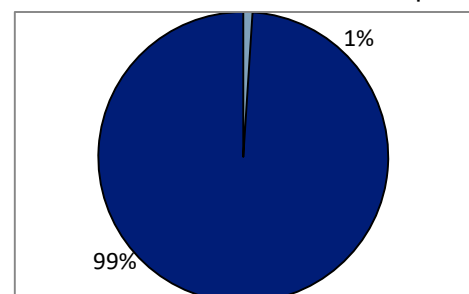
- Staff revitalized and implemented a new policy to properly close roadways during emergency repairs, routine repairs, and installations. This policy was aimed at protecting crews and motorists.
- Staff completed the sign zones with additional signs, and maintained cleanliness of the signs.
- Staff painted and revitalized crosswalks throughout the city.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 45,782	\$ 70,059	\$ 95,865
Contractual/Fixed	\$ 295,063	\$ 287,397	\$ 281,250
Supplies	\$ 42,391	\$ 7,946	\$ 31,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 383,235	\$ 365,403	\$ 409,065

Total Division Expenditures \$ 409,065
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2021		2022		2023
<u>Expenditures</u>						
Division: 055 - Traffic & Markings						
81010	Social Security - Full Time	\$ 2,379	\$	3,652	\$	5,272
81020	Retirement TMRS	\$ 3,839	\$	5,631	\$	7,459
81040	Employee Insurance	\$ 6,166	\$	9,161	\$	12,896
81050	Workers' Compensation	\$ 429	\$	1,036	\$	1,077
81080	Longevity	\$ -	\$	-	\$	240
81090	Overtime	\$ 459	\$	1,729	\$	1,000
81100	Salaries & Wages - Full Time	\$ 32,173	\$	47,393	\$	67,921
81198	Accrued Wages	\$ 337	\$	1,457	\$	-
82160	Training/Travel	\$ 465	\$	-	\$	1,250
82210	Enterprise Car Rental Program	\$ 8,228	\$	-	\$	-
82450	Radio Maintenance	\$ 89	\$	-	\$	-
82620	Electricity	\$ 286,281	\$	287,397	\$	280,000
83060	Uniforms/Boots	\$ 1,447	\$	711	\$	1,700
83280	Minor Tools	\$ 203	\$	843	\$	400
83290	Safety/PPE	\$ -	\$	-	\$	150
83300	Department Supplies	\$ 801	\$	102	\$	700
83490	Street Marking Material	\$ 1,826	\$	452	\$	1,000
83520	Traffic Light Maintenance	\$ 5,029	\$	193	\$	2,000
83570	Traffic Sign Maintenance	\$ 29,632	\$	5,646	\$	26,000
83700	Inventory Adjustment	\$ 3,453	\$	-	\$	-
Division Total: Traffic & Markings		\$ 383,235	\$	365,403	\$	409,065

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 13

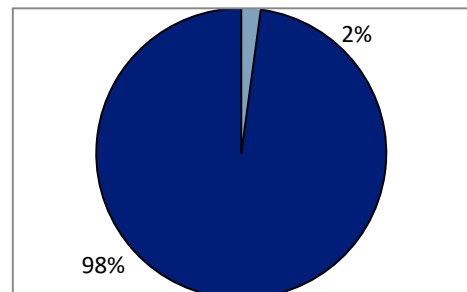
- As the City continues to grow, the Street Maintenance staff works towards sustaining the high volume of street and utility cuts. The department laid over 3,382 tons of asphalt in fiscal year 2022.
- Streets Maintenance received a new Therma Lay patch truck and mini excavator.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 497,998	\$ 462,614	\$ 708,591
Contractual/Fixed	\$ 78,508	\$ 26,864	\$ 69,393
Supplies	\$ 65,411	\$ 140,355	\$ 67,640
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 7,382	\$ 18,191	\$ 12,500
Total Expenditures	\$ 649,299	\$ 648,024	\$ 858,124

Total Division Expenditures \$ 858,124
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 057 - Street Maintenance									
81010	Social Security - Full Time	\$	27,754	\$	25,563	\$	39,774		
81020	Retirement TMRS	\$	43,863	\$	39,287	\$	56,269		
81040	Employee Insurance	\$	48,438	\$	42,962	\$	84,084		
81050	Workers' Compensation	\$	5,321	\$	6,249	\$	8,122		
81080	Longevity	\$	-	\$	-	\$	420		
81090	Overtime	\$	7,686	\$	2,908	\$	7,500		
81100	Salaries & Wages - Full Time	\$	364,622	\$	341,009	\$	512,422		
81198	Accrued Wages	\$	313	\$	4,638	\$	-		
82120	Equipment Rental	\$	3,115	\$	4,582	\$	4,500		
82160	Training/Travel	\$	-	\$	1,054	\$	11,500		
82180	Tuition Reimbursement	\$	-	\$	-	\$	2,000		
82210	Enterprise Car Rental Program	\$	28,109	\$	-	\$	-		
82450	Radio Maintenance	\$	1,190	\$	893	\$	893		
82700	Professional Fees	\$	45,884	\$	20,121	\$	50,000		
82820	Memberships/Subscriptions	\$	210	\$	215	\$	500		
83010	Office Supplies	\$	-	\$	66	\$	-		
83040	Janitorial Supplies	\$	-	\$	220	\$	-		
83060	Uniforms/Boots	\$	8,322	\$	7,790	\$	8,040		
83280	Minor Tools	\$	1,510	\$	3,583	\$	2,500		
83290	Safety/PPE	\$	138	\$	579	\$	600		
83300	Department Supplies	\$	2,917	\$	4,627	\$	4,500		
83480	Machine & Equipment Maintenance	\$	-	\$	39,787	\$	-		
83490	Street Marking Material	\$	4,220	\$	2,620	\$	2,000		
83500	Street Patch Material	\$	47,940	\$	81,083	\$	50,000		
83700	Inventory Adjustment	\$	363	\$	-	\$	-		
85530	Drainage	\$	7,382	\$	18,191	\$	12,500		
Division Total: Street Maintenance		\$	649,299	\$	648,024	\$	858,124		

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 1

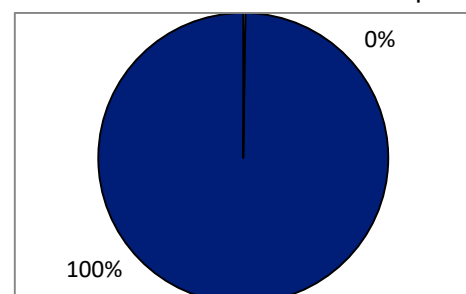
- The Demolition Division has successfully completed eighteen demolitions to date and expects to complete two more by the end of the fiscal year.
- Supportive staff played a vital role in multiple Public Works departments due to staffing shortages. From running roll-off and brush trucks, to assisting with sanitation routes to ensure the scheduled daily routes were completed, staff models the attributes of STACI.

Expenditures Summary

		FY2021 Actual		FY2022 Estimated		FY2023 Budgeted
Personnel	\$	49,110	\$	51,682	\$	60,722
Contractual/Fixed	\$	15,376	\$	14,006	\$	31,100
Supplies	\$	769	\$	820	\$	1,350
Debt Service	\$	-	\$	-	\$	-
Capital Outlay	\$	-	\$	-	\$	-
Total Expenditures	\$	65,255	\$	66,508	\$	93,172

Total Division Expenditures \$ 93,172
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Budgeted
General Fund 001		2021		2022		2023
<u>Expenditures</u>						
Division: 058 - Demolition						
81010	Social Security - Full Time	\$ 2,671	\$	2,826	\$	3,446
81020	Retirement TMRS	\$ 4,132	\$	4,227	\$	4,875
81040	Employee Insurance	\$ 5,534	\$	6,300	\$	6,486
81050	Workers' Compensation	\$ 1,588	\$	692	\$	690
81080	Longevity	\$ -	\$	-	\$	180
81090	Overtime	\$ 324	\$	59	\$	1,500
81100	Salaries & Wages - Full Time	\$ 34,754	\$	37,316	\$	43,545
81198	Accrued Wages	\$ 107	\$	263	\$	-
82040	Postage	\$ 329	\$	597	\$	600
82160	Training/Travel	\$ -	\$	-	\$	500
82700	Professional Fees	\$ 15,047	\$	13,409	\$	30,000
83060	Uniforms/Boots	\$ 763	\$	795	\$	850
83280	Minor Tools	\$ -	\$	25	\$	400
83300	Department Supplies	\$ 6	\$	-	\$	100
Division Total: Demolition		\$ 65,255	\$	66,508	\$	93,172

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



This division provides preventative maintenance, repairs, equipment inventory, cost analysis, and administrative tracking for all highway, off road and heavy equipment owned and operated by the City of Denison.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 7

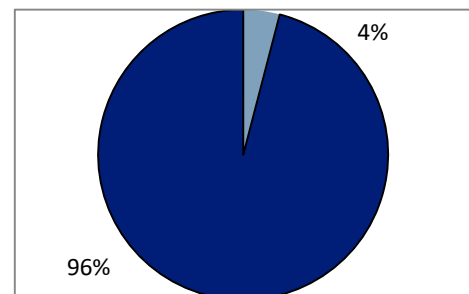
- Eighteen new units have been added to Fleet & Facility Services' care since October 2021. Ten of these units were part of the Year Four Enterprise Plan. Denison can expect delivery of four additional Enterprise units by mid-summer.
- TCEQ inspected Denison's underground storage tanks, dispensers and completed an audit of Denison's fuel storage and dispensing records. No violations were documented and Denison has been recertified to continue fuel operations.
- Fleet & Facilities Services auctioned five out-of-service units for a net return of \$23,307.01 to the General Fund.
- Fleet & Facility Services continues to develop the use of City Works, refining data points for clarity, continuity, and cost measurement reporting. Currently, shop labor hours are tabulated and reviewed daily to reveal opportunities for increased shop productivity. In the coming months, division costs will be categorized by services rendered and published for review by management.
- Repaired and added lighting to the north and south sides of the Public Works building. Removed hazardous lighting in the wash bay and replaced with four LED lights. Oncor is in the process of replacing four flood lights covering the west parking lot, north entrance, and southwest corner of the yard.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 260,707	\$ 274,350	\$ 410,943
Contractual/Fixed	\$ 304,448	\$ 323,088	\$ 227,159
Supplies	\$ 889,010	\$ 1,330,395	\$ 974,135
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,454,164	\$ 1,927,833	\$ 1,612,237

Total Division Expenditures \$ 1,612,237
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 060 - Fleet & Facility Services									
81010	Social Security - Full Time	\$	14,425	\$	15,012	\$	23,227		
81020	Retirement TMRS	\$	22,849	\$	23,100	\$	32,860		
81040	Employee Insurance	\$	27,300	\$	30,797	\$	45,361		
81050	Workers' Compensation	\$	2,146	\$	4,818	\$	4,913		
81080	Longevity	\$	-	\$	-	\$	960		
81090	Overtime	\$	4,108	\$	3,151	\$	5,000		
81100	Salaries & Wages - Full Time	\$	189,874	\$	198,653	\$	298,622		
81198	Accrued Wages	\$	4	\$	(1,181)	\$	-		
82030	Information Technology	\$	-	\$	30,235	\$	40,700		
82040	Postage	\$	60	\$	31	\$	75		
82120	Equipment Rental	\$	-	\$	-	\$	800		
82160	Training/Travel	\$	1,726	\$	991	\$	3,200		
82210	Enterprise Car Rental Program	\$	30,399	\$	-	\$	-		
82450	Radio Maintenance	\$	774	\$	179	\$	179		
82620	Electricity	\$	10,681	\$	11,605	\$	11,000		
82630	Gas & Propane	\$	14,265	\$	11,485	\$	11,000		
82700	Professional Fees	\$	12,401	\$	17,089	\$	6,000		
82780	Printing & Binding	\$	-	\$	-	\$	250		
82820	Memberships/Subscriptions	\$	210	\$	215	\$	455		
82940	Contract Vehicles	\$	232,414	\$	192,772	\$	100,000		
82945	Contract Body Repair	\$	-	\$	52,978	\$	30,000		
82950	Contract Equipment	\$	1,518	\$	5,509	\$	23,500		
83010	Office Supplies	\$	1,557	\$	1,521	\$	1,200		
83040	Janitorial Supplies	\$	2,731	\$	3,474	\$	3,000		
83060	Uniforms/Boots	\$	2,967	\$	2,641	\$	2,985		
83160	Auto/Equip Fuel	\$	213,337	\$	335,190	\$	248,000		
83170	Kerosene & Diesel	\$	256,823	\$	471,160	\$	335,000		
83180	Oil & Lubricants	\$	30,306	\$	29,271	\$	29,100		
83220	Tires & Tubes	\$	124,296	\$	132,684	\$	110,000		
83240	Chemical Supplies	\$	46	\$	135	\$	900		
83245	External Expenses (DHA Fuel)	\$	4,170	\$	6,874	\$	4,000		
83260	Electrical Supplies	\$	-	\$	4,438	\$	-		
83280	Minor Tools	\$	6,456	\$	11,203	\$	3,500		
83290	Safety/PPE	\$	268	\$	1,228	\$	750		
83300	Department Supplies	\$	17,582	\$	7,348	\$	9,500		
83440	Building Maintenance	\$	6,522	\$	6,492	\$	16,200		
83460	Auto Maintenance	\$	201,109	\$	279,558	\$	165,000		
83480	Machine & Equipment Maintenance	\$	43,659	\$	37,177	\$	45,000		
83700	Inventory Adjustment	\$	(22,819)	\$	-	\$	-		
Division Total: Fleet & Facility Services		\$	1,454,164	\$	1,927,833	\$	1,612,237		

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



This division is responsible for the creation, maintenance, beautification 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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 11

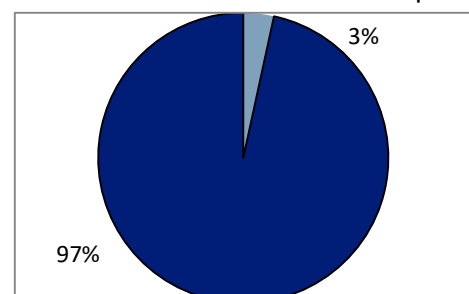
- Beautification and landscaping of downtown Denison, and its entry signs, has been a major focus. Drought tolerate plants and hardscaping were installed with regular changes of seasonal color being planted in flower pots/planters and flowerbeds along Main Street and elsewhere.
- Disc Golf Tournaments at Munson Park continue to attract large groups, both locally and from surrounding areas. Enhancements to the course include pouring additional forward tees and the pavilions have been refurbished with fresh paint. Also, new roofing and signage is planned soon.
- New arrivals at Waterloo Regional Park were just in time for opening Kayak season. This included 3 Liquid Logic Marvel 12'1" X 30" X 13" kayaks and 3 Wilderness Systems Pamlicao 135 13'6" X 31" X14" Tandem kayaks.
- Caboose restrooms at Heritage Park are currently being remodeled. This includes updated fixtures and use of cedar planks to create an aesthetically pleasing, rustic vibe.
- New backyard-style games were installed at Waterloo Lake Regional Park. These games include table tennis, cornhole, and ladder golf.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 488,667	\$ 539,132	\$ 670,976
Contractual/Fixed	\$ 483,541	\$ 459,290	\$ 560,929
Supplies	\$ 242,272	\$ 188,488	\$ 126,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,214,480	\$ 1,186,910	\$ 1,358,405

Total Division Expenditures \$ 1,358,405
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 21,757	\$ 29,114	\$ 34,505
81015 Social Security - Part Time	\$ 5,727	\$ 1,803	\$ 3,305
81020 Retirement TMRS	\$ 36,399	\$ 44,164	\$ 48,815
81040 Employee Insurance	\$ 43,562	\$ 49,808	\$ 83,836
81050 Workers' Compensation	\$ 3,862	\$ 2,882	\$ 3,626
81080 Longevity	\$ -	\$ -	\$ 2,640
81090 Overtime	\$ 14,854	\$ 20,084	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 292,431	\$ 364,695	\$ 441,049
81150 Salaries & Wages - Part Time	\$ 74,865	\$ 23,571	\$ 43,200
81198 Accrued Wages	\$ (4,791)	\$ 3,010	\$ -
82160 Training/Travel	\$ 6,138	\$ 2,285	\$ 6,000
82210 Enterprise Car Rental Program	\$ 24,481	\$ -	\$ -
82420 Building & Grnds Maintenance	\$ 4,578	\$ 10,164	\$ 5,000
82450 Radio Maintenance	\$ 595	\$ 179	\$ 179
82620 Electricity	\$ 77,189	\$ 90,741	\$ 75,000
82630 Gas & Propane	\$ 2,407	\$ 2,795	\$ 2,250
82710 Temporary-Contract Labor	\$ 24,066	\$ 23,006	\$ 30,000
82740 Advertising	\$ 35	\$ -	\$ 500
82930 Mowing	\$ 285,393	\$ 248,098	\$ 375,000
83010 Office Supplies	\$ 1,498	\$ 2,532	\$ 1,500
83040 Janitorial Supplies	\$ 4,580	\$ 4,393	\$ 5,300
83060 Uniforms/Boots	\$ 5,797	\$ 4,915	\$ 6,000
83240 Chemical Supplies	\$ 4,670	\$ 17,644	\$ 3,500
83280 Minor Tools	\$ 5,078	\$ 7,938	\$ 3,000
83290 Safety/PPE	\$ 1,007	\$ 4,011	\$ 700
83300 Department Supplies	\$ 3,602	\$ 5,601	\$ 5,000
83310 Equipment	\$ -	\$ 650	\$ -
83440 Building Maintenance	\$ 2,040	\$ 6,087	\$ 1,500
83460 Auto Maintenance	\$ 1,263	\$ 730	\$ 1,000
83480 Machine & Equipment Maintenance	\$ 4,292	\$ 6,916	\$ 4,500
83560 Park Maintenance	\$ 91,339	\$ 91,936	\$ 82,500
83565 Loy Lake Park	\$ 43,954	\$ 28,150	\$ 5,000
83810 Denison On Ice	\$ 72,638	\$ -	\$ -
83916 Kayak Rentals	\$ 513	\$ 6,985	\$ 7,000
84930 Landscaping	\$ 58,659	\$ 82,022	\$ 67,000
Division Total: Parks	\$ 1,214,480	\$ 1,186,910	\$ 1,358,405

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



This division provides an exceptional quality of life by meeting the recreational needs of our community by delivering safe, positive and fun recreational opportunities that reflect the entire wellness paradigm.

FY 2021/2022 Accomplishments: **Total Number of Full-Time Staff: 4**

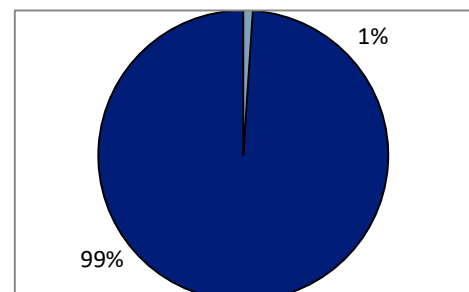
- Denison on Ice – The 6th season of DOI was highlighted by a record attendance of skaters, 10,408, and the largest single-day attendance of more than 630 skaters. Revenues were at an all-time high, totaling \$147,640, which included sponsors, admissions, concessions, merchandise, and rentals.
- Wonders of Winter - This event was moved to Forest Park in 2021 and saw a record crowd, estimated between 3,000 to 4,000 people. The event was highlighted by the appearance of Santa Claus, trains, carnival-style rides, a petting zoo, reindeer, and glowing decorations.
- Denison Sesquicentennial Anniversary - All 2022 Parks and Recreation events captured a 150th Birthday celebration theme. The signature Birthday Community Celebration is planned to take place on September 24, 2022 at Forest Park.
- In collaboration with Denison Public Library, Story Walk was created on the trail at THF Park, featuring 16 story boxes to encouraging children to read and exercise. Art in the Hall, a partnership with Denison's Arts Council, is now a part of Parks & Rec, featuring local artists in City Hall.
- Recreation/Community events: 3rd Annual Daddy/Daughter Dance, Trout derbies (3), Catfish Rodeo, Senior Fishing Festival, Popsicles in the Park, Battle of Waterloo race, tailgating events, & Movies on Main. New events include: Senior Chair Volleyball, GG Leagues, & Country dance lessons.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 352,330	\$ 291,607	\$ 308,465
Contractual/Fixed	\$ 11,585	\$ 15,466	\$ 25,950
Supplies	\$ 56,186	\$ 93,437	\$ 87,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 420,101	\$ 400,511	\$ 421,415

Total Division Expenditures \$ 421,415
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 071 - Recreation									
81010	Social Security - Full Time	\$	20,316	\$	16,841	\$	18,020		
81020	Retirement TMRS	\$	31,723	\$	25,640	\$	25,493		
81040	Employee Insurance	\$	22,988	\$	24,201	\$	26,144		
81050	Workers' Compensation	\$	987	\$	2,333	\$	1,756		
81080	Longevity	\$	-	\$	-	\$	1,500		
81090	Overtime	\$	-	\$	-	\$	1,000		
81100	Salaries & Wages - Full Time	\$	269,229	\$	224,362	\$	234,552		
81198	Accrued Wages	\$	7,087	\$	(1,769)	\$	-		
82030	Information Technology	\$	-	\$	896	\$	4,500		
82040	Postage	\$	171	\$	6	\$	500		
82160	Training/Travel	\$	-	\$	1,027	\$	2,000		
82700	Professional Fees	\$	-	\$	-	\$	250		
82740	Advertising	\$	4,259	\$	1,924	\$	4,000		
82810	Participant Insurance	\$	-	\$	-	\$	-		
82820	Membership/Subscriptions	\$	7,154	\$	11,613	\$	14,700		
83010	Office Supplies	\$	1,349	\$	1,251	\$	1,700		
83020	Service Awards	\$	1,683	\$	1,160	\$	2,000		
83060	Uniforms/Boots	\$	2,033	\$	3,278	\$	5,000		
83300	Department Supplies	\$	1,971	\$	4,575	\$	3,500		
83310	Equipment	\$	113	\$	1,519	\$	2,000		
83800	Snowball Expense	\$	20,236	\$	16,171	\$	18,000		
83950	Recreation Events	\$	28,802	\$	64,254	\$	53,000		
83952	SNAP Center Programming	\$	-	\$	1,230	\$	1,800		
Division Total: Recreation		\$	420,101	\$	400,511	\$	421,415		

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



Texoma Health Foundation Park is a regional park that features space for residents to enjoy outdoor physical activity, as well as sports and games in order to promote community health and wellness. THF Park offers several amenities and programs for visitors, regardless of background and capability.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 4

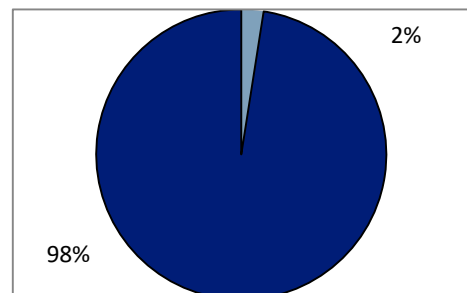
- THF Park hosted 15 baseball/softball tournaments to date, with 12 more tournaments scheduled through September. The average size of each tournament is 23 teams and generated more than \$41,000 in fees. Additionally, concessions totaled more than \$85,000 in revenue to date.
- THF Park's 3rd Birthday celebration was a splash! Water slides, laser tag, a petting zoo, and touch-a-truck event were the main highlights. An estimated 2,000 to 3,000 people attended the event.
- Collegiate Winter Blast – Parks & Rec hosted the 2nd College Softball Tournament at THF Park February 11th-12th. A total of 11 teams participated in the two day event representing four different states (TX, OK, KA, IA). There was sizable economic benefits from hosting this event.
- Youth & adult leagues: Texoma Soccer Association, Denison Little League baseball, Denison Boys & Girls Club softball, Latino Americana De Futbol, P&R kickball, and P&R sand volleyball. Special events: Mother/Son Party, Pilates in the Park, 150 Mile Challenge, Ice Cream Social, 5K events, and Walk-A-Doc.
- The largest Easter egg hunt to date at THF Park hosted an estimated 3,000 people. Five total hunts took place for children ages 2-12, including an adaptive hunt. In addition to hunting eggs, there were face painters, balloon twisters, pony rides, and the famous Easter Bunny.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 278,273	\$ 301,884	\$ 382,445
Contractual/Fixed	\$ 47,062	\$ 48,726	\$ 52,200
Supplies	\$ 469,867	\$ 632,555	\$ 548,350
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 795,202	\$ 983,165	\$ 982,995

Total Division Expenditures \$ 982,995
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description			Actual			Estimated			Budgeted
General Fund 001			2021			2022			2023
<u>Expenditures</u>									
Division: 074 - THF Park									
81010	Social Security - Full Time	\$	7,130	\$	10,096	\$	11,666		
81015	Social Security - Part Time	\$	8,809	\$	7,894	\$	12,311		
81020	Retirement TMRS	\$	14,741	\$	16,445	\$	16,504		
81040	Employee Insurance	\$	14,916	\$	21,293	\$	25,845		
81050	Workers' Compensation	\$	858	\$	1,119	\$	2,332		
81080	Longevity	\$	-	\$	-	\$	360		
81090	Overtime	\$	2,771	\$	3,536	\$	2,000		
81100	Salaries & Wages - Full Time	\$	117,672	\$	136,883	\$	150,502		
81150	Salaries & Wages - Part Time	\$	110,364	\$	103,191	\$	160,925		
81198	Accrued Wages	\$	1,012	\$	1,427	\$	-		
82040	Postage	\$	9	\$	106	\$	100		
82160	Training/Travel	\$	3,490	\$	900	\$	3,600		
82620	Electricity	\$	41,214	\$	42,786	\$	43,000		
82630	Gas & Propane	\$	1,571	\$	1,906	\$	1,500		
82740	Advertising	\$	690	\$	3,029	\$	4,000		
82820	Membership/Subscriptions	\$	88	\$	-	\$	-		
83010	Office Supplies	\$	29	\$	-	\$	-		
83040	Janitorial Supplies	\$	3,862	\$	5,256	\$	2,000		
83060	Uniforms/Boots	\$	3,016	\$	2,496	\$	3,500		
83160	Auto/Equip Fuel	\$	27	\$	-	\$	200		
83240	Chemical Supplies	\$	690	\$	1,008	\$	600		
83280	Minor Tools	\$	1,029	\$	1,894	\$	1,000		
83290	Safety/PPE	\$	146	\$	1,419	\$	200		
83300	Department Supplies	\$	3,402	\$	3,400	\$	3,000		
83440	Building Maintenance	\$	3,539	\$	825	\$	850		
83460	Auto Maintenance	\$	16	\$	78	\$	200		
83480	Machine & Equipment Maintenance	\$	811	\$	1,182	\$	800		
83560	Park Maintenance	\$	365,187	\$	403,399	\$	335,000		
83810	Denison on Ice	\$	-	\$	86,456	\$	75,000		
83910	Concession Supplies	\$	69,738	\$	72,798	\$	75,000		
83915	Food Truck	\$	4,250	\$	16,533	\$	13,000		
83935	Holiday Décor	\$	-	\$	7,954	\$	9,500		
83950	Recreation Events	\$	14,125	\$	27,857	\$	28,500		
Division Total: THF Park		\$	795,202	\$	983,165	\$	982,995		

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



Waterloo Pool allows community members to take control of their leisure and recreation, health and wellness, and safety in and around the water. By participating in Waterloo’s programs, community members learn to recognize, enjoy, and utilize the mental and physical benefits of swimming.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

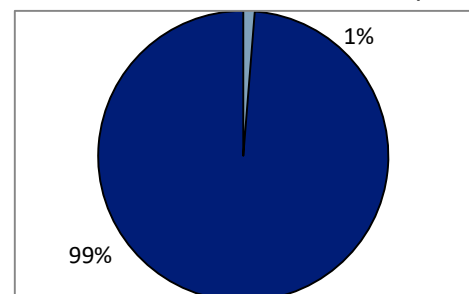
- Waterloo Pool is currently at its highest attendance rate and visits to date; it is expected that this trend will continue and the number of attendance will reach its historical peak.
- Staff increased fitness class offerings to include Dry Land Classes and evening classes; providing more opportunities to the public. During the summer, there are 12 classes each week, and during the school year there are 20 classes a week.
- Waterloo Pool successfully hosted 2 Texas Amateur Athletic Federation (TAAF) circuit meets. There were 306 registered athletes and 362 spectators in attendance.
- 729 Learn-to-Swim students were enrolled in swim lessons during the summer 2022. This service is vitally important, as proper swim technique and water safety awareness is key to implementing safe and responsible participation.
- 8 Junior Lifeguard participants learned life-saving techniques and will log over 300 volunteer hours at Waterloo Pool; this training allows Junior Lifeguards to gain real and practical lifeguard experience and assist in teaching swim lessons.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 354,602	\$ 345,417	\$ 389,243
Contractual/Fixed	\$ 40,504	\$ 49,062	\$ 41,850
Supplies	\$ 64,769	\$ 80,335	\$ 70,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 459,875	\$ 474,813	\$ 501,793

Total Division Expenditures \$ 501,793
 Total General Fund Expenditures \$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 5,164	\$ 9,166	\$ 9,793
81015 Social Security - Part Time	\$ 14,627	\$ 14,250	\$ 15,262
81020 Retirement TMRS	\$ 13,810	\$ 13,217	\$ 13,854
81040 Employee Insurance	\$ 751	\$ 4,615	\$ 19,433
81050 Workers' Compensation	\$ 4,034	\$ 1,174	\$ 2,426
81080 Longevity	\$ -	\$ -	\$ 960
81090 Overtime	\$ 2,287	\$ 4,789	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 115,103	\$ 111,399	\$ 124,515
81150 Salaries & Wages - Part Time	\$ 195,988	\$ 186,271	\$ 199,500
81198 Accrued Wages	\$ 2,839	\$ 535	\$ -
82160 Training/Travel	\$ 299	\$ 260	\$ 1,800
82620 Electricity	\$ 12,431	\$ 12,639	\$ 12,000
82630 Gas & Propane	\$ 26,044	\$ 35,473	\$ 27,000
82700 Professional Fees	\$ 1,643	\$ 630	\$ 1,000
82820 Membership/Subscriptions	\$ 88	\$ 59	\$ 50
83010 Office Supplies	\$ 1,135	\$ 1,056	\$ 650
83040 Janitorial Supplies	\$ 5,530	\$ 5,442	\$ 4,100
83060 Uniforms/Boots	\$ -	\$ 608	\$ 1,750
83240 Chemical Supplies	\$ 12,977	\$ 20,647	\$ 15,000
83280 Minor Tools	\$ -	\$ 516	\$ 300
83290 Safety/PPE	\$ 343	\$ 680	\$ 300
83300 Department Supplies	\$ 13,265	\$ 13,312	\$ 5,000
83580 Pool Maintenance	\$ 10,727	\$ 17,997	\$ 16,600
83910 Concession Supplies	\$ 5,825	\$ 7,060	\$ 8,000
83985 Aqua Access Program	\$ 79	\$ 896	\$ 3,000
83990 Swim Team/Track Team	\$ 14,887	\$ 12,119	\$ 16,000
Division Total: Aquatics	\$ 459,875	\$ 474,813	\$ 501,793

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



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

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

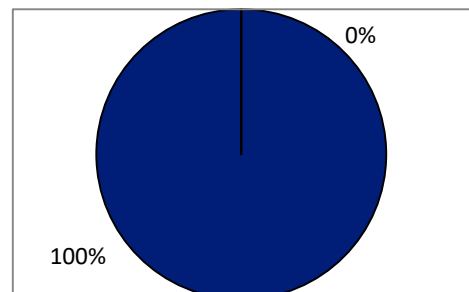
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Expenditures Summary

	FY2021 Actual	FY2021 Estimated	FY2023 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -

Total Division Expenditures	\$ -
Total General Fund Expenditures	\$ 39,895,975

Ratio of FY23 General Fund Expense



**City of Denison
2022/2023 Budget
General Fund Division Detail**

Account Description	Actual 2021	Estimated 2022	Budgeted 2023
General Fund 001			
<u>Expenditures</u>			
Division: 079 - Fleet Service Charges			
84990 Fleet Service Charges	\$ -	\$ -	\$ -
Division Total: Fleet Service Charges	\$ -	\$ -	\$ -
Transfers Out	\$ 1,579,525	\$ 1,262,016	\$ 1,593,000
Bad Debt Expense	\$ 112,268	\$ 54,776	\$ 60,000
General Fund Expense Total:	\$ 30,139,157	\$ 35,955,289	\$ 39,895,975

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
2022/2023 Budget
Utility Fund Estimated Cash Position - Fund 020**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Fund Balance	\$ 2,859,779	\$ 2,834,338	\$ 4,139,060
Revenues	\$ 14,598,195	\$ 17,211,851	\$ 17,886,101
Expenditures	\$ (14,120,963)	\$ (15,968,276)	\$ (17,875,502)
Audit Adjustments/Accruals	\$ (502,673)	\$ 61,147	\$ -
Ending Cash Balance	\$ 2,834,338	\$ 4,139,060	\$ 4,149,659

**City of Denison
2022/2023 Budget
Utility Fund Classification Totals**

Classification		Actual 2021		Estimated 2022		Budgeted 2023
Revenues						
600-Revenue	\$	14,598,195	\$	17,211,851	\$	17,886,101
Revenue Totals:	\$	14,598,195	\$	17,211,851	\$	17,886,101
Expenditures						
100 - Personnel	\$	3,380,081	\$	3,904,399	\$	4,956,461
200 - Contractual/Fixed	\$	8,700,843	\$	8,990,498	\$	11,044,976
300 - Supplies	\$	2,056,368	\$	2,717,175	\$	1,668,690
400 - Debt Service	\$	-	\$	91,460	\$	90,375
500 - Capital Outlay	\$	(16,329)	\$	264,743	\$	115,000
Expenditure Totals:	\$	14,120,962	\$	15,968,276	\$	17,875,502
Revenue Total:	\$	14,598,195	\$	17,211,851	\$	17,886,101
Expenditure Total:	\$	(14,120,962)	\$	(15,968,276)	\$	(17,875,502)
Utility Fund Net Total:	\$	477,233	\$	1,243,575	\$	10,599

**City of Denison
2022/2023 Budget
Utility Fund Revenues**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Revenues</u>				
Division: 600				
72010	Penalties	\$ 178,270	\$ 225,460	\$ 230,000
72020	Service Charges	\$ 7,560	\$ 8,995	\$ 9,000
73000	Engineering Review Fees	\$ -	\$ 1,268	\$ -
75010	Interest Income	\$ 11,424	\$ 18,220	\$ 40,000
75060	Lease Proceeds	\$ -	\$ 211,748	\$ -
75100	Miscellaneous	\$ 54,460	\$ 42,026	\$ 75,000
75130	Gain/Loss on Sale of Assets	\$ -	\$ 36,024	\$ 110,000
76000	Raw Water Sales	\$ 83,731	\$ 88,476	\$ 88,476
76010	Water Sales	\$ 8,416,017	\$ 9,933,071	\$ 10,015,000
76020	Sewer Charges	\$ 5,196,580	\$ 5,686,787	\$ 6,305,000
77010	Water Tap Fees	\$ 131,400	\$ 197,894	\$ 195,000
77020	Sewer Tap Fees	\$ 133,750	\$ 157,032	\$ 155,000
77030	Sewer Surcharge	\$ 8,777	\$ 15,879	\$ 20,000
77035	Meter Charges	\$ 100,658	\$ 174,593	\$ 185,000
77040	Lab Fees	\$ 78,891	\$ 88,604	\$ 83,000
77050	Connection Fees	\$ 85,147	\$ 107,159	\$ 110,000
77060	Reconnect Fees	\$ 97,550	\$ 105,059	\$ 115,000
77070	Environmental Fines/Fees	\$ 2,845	\$ 2,245	\$ 4,000
77080	Environmental Monitoring	\$ -	\$ 3,320	\$ 4,000
78010	Rentals	\$ 70,555	\$ 74,991	\$ 75,000
78030	Gain/Loss on Sale of Assets	\$ (92,421)	\$ -	\$ -
08100	Transfers In	\$ 33,000	\$ 33,000	\$ 67,625
Utility Fund Revenues		\$ 14,598,195	\$ 17,211,851	\$ 17,886,101

**City of Denison
2022/2023 Budget
Utility Fund Division Summaries**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
020-080	Water Treatment	\$ 1,860,087	\$ 2,059,600	\$ 1,880,625
020-082	Laboratory Services	\$ 165,670	\$ 235,070	\$ 244,772
020-084	Utilities	\$ 1,550,180	\$ 2,080,343	\$ 2,053,865
020-085	Meter Services	\$ 254,665	\$ 598,722	\$ 495,170
020-088	Paw Paw WWT	\$ 1,032,655	\$ 1,096,742	\$ 1,158,523
020-090	Environmental Services	\$ 164,638	\$ 206,878	\$ 262,996
020-091	Utilities Customer Service	\$ 324,498	\$ 402,536	\$ 393,262
020-092	Non-Departmental	\$ 6,544,297	\$ 7,552,237	\$ 8,912,454
020-093	Public Works Administration	\$ 477,935	\$ 1,025,831	\$ 1,103,310
020-094	Storm Water Operations	\$ 67,149	\$ 76,830	\$ 100,625
020-095	Duck Creek WWT	\$ 53,542	\$ 37,124	\$ 59,000
020-096	Iron Ore WWT	\$ 147,127	\$ 63,945	\$ 90,000
020-097	NTRA WWT	\$ 123,490	\$ 198,977	\$ 285,150
020-099	Emergency Operations Center	\$ 551,893	\$ 283	\$ -
020-000	Transfers Out	\$ 626,043	\$ 205,000	\$ 705,750
020-000	Bad Debt Expense	\$ 177,093	\$ 128,159	\$ 130,000
Utility Fund Expenditures		\$ 14,120,962	\$ 15,968,276	\$ 17,875,502
Revenue Total:		\$ 14,598,195	\$ 17,211,851	\$ 17,886,101
Expenditure Total:		\$ (14,120,962)	\$ (15,968,276)	\$ (17,875,502)
Utility Fund Net Total:		\$ 477,233	\$ 1,243,575	\$ 10,599

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



This division maintains and operates an over 12 million gallon per day surface water treatment facility. The division is responsible for producing potable water that meets or exceeds the requirements set forth by EPA's Safe Drinking Water Act as well as any additional requirements set by the TCEQ.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 12

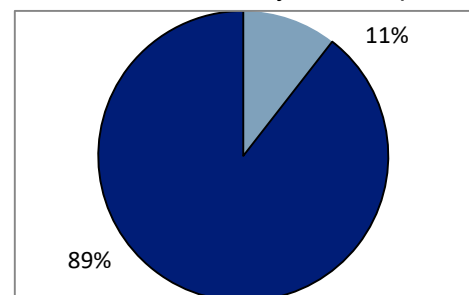
- Plant staff located and purchase three generators for installation at the Rylant Wastewater Treatment Plant, Randell Lake Pump Station, and Parkdale Pump Station to strengthen reliability of service for the City's water customers.
- Plant staff worked with environmental engineer professionals to determine suitable replacements for the obsolete high service pump drives. These have been purchased and installed.
- Successfully kicked off the CMAR project with construction management services to begin construction of the new forty-million gallon per day Texoma Pump Station.
- Initiated the design of the Water Plant Master Plan with engineers to increase the water plant capacity to meet the new and future water demands for Denison and it's customers.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 774,568	\$ 726,190	\$ 807,225
Contractual/Fixed	\$ 464,525	\$ 462,557	\$ 437,800
Supplies	\$ 620,994	\$ 870,853	\$ 635,600
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,860,087	\$ 2,059,600	\$ 1,880,625

Total Division Expenditures \$ 1,880,625
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 50,149	\$ 40,970	\$ 46,276
81020	Retirement TMRS	\$ 78,735	\$ 62,790	\$ 65,466
81021	Net Pension Liability Adjustment	\$ (69,556)	\$ -	\$ -
81040	Employee Insurance	\$ 56,175	\$ 62,275	\$ 78,066
81050	Worker's Compensation	\$ 4,721	\$ 5,917	\$ 5,428
81080	Longevity	\$ -	\$ -	\$ 7,080
81090	Overtime	\$ 33,220	\$ 22,153	\$ 25,000
81100	Salaries & Wages - Full Time	\$ 632,961	\$ 525,851	\$ 579,909
81198	Accrued Wages	\$ (125)	\$ 6,233	\$ -
81199	Salaries & Wages Adjustment	\$ (11,711)	\$ -	\$ -
82030	Information Technology	\$ -	\$ 2,899	\$ 2,000
82040	Postage	\$ 799	\$ 445	\$ 1,000
82120	Equipment Rental	\$ 520	\$ 1,347	\$ 3,000
82160	Training/Travel	\$ 3,535	\$ 5,385	\$ 6,000
82210	Enterprise Car Rental Program	\$ 15,103	\$ -	\$ -
82440	Equipment Maintenance Contract	\$ 16,902	\$ 25,038	\$ 30,000
82500	Instr. & Signal Maintenance	\$ 5,956	\$ 5,745	\$ 7,000
82620	Electricity	\$ 316,461	\$ 352,229	\$ 312,000
82630	Gas & Propane	\$ 3,966	\$ 5,464	\$ 3,800
82700	Professional Fees	\$ 42,936	\$ 52,156	\$ 46,000
82820	Membership/Subscriptions	\$ 490	\$ -	\$ 500
82930	Mowing	\$ -	\$ 700	\$ 8,500
83010	Office Supplies	\$ 897	\$ 1,458	\$ 800
83040	Janitorial Supplies	\$ 1,245	\$ 510	\$ 1,200
83060	Uniforms/Boots	\$ 5,536	\$ 5,301	\$ 5,000
83160	Auto/Equip Fuel	\$ 30	\$ 168	\$ -
83180	Oil & Lubricants	\$ 3,303	\$ 385	\$ 1,500
83240	Chemical Supplies	\$ 558,543	\$ 781,580	\$ 542,000
83260	Electrical Supplies	\$ 224	\$ 800	\$ 3,000
83280	Minor Tools	\$ 5,353	\$ 7,251	\$ 4,500
83290	Safety/PPE	\$ 153	\$ 458	\$ 300
83300	Department Supplies	\$ 1,411	\$ 2,055	\$ 1,800
83420	Water Tank Maintenance	\$ 160	\$ -	\$ 4,000
83440	Building Maintenance	\$ 7,126	\$ 17,450	\$ 6,000
83480	Machine & Equipment Maintenance	\$ 30,166	\$ 50,534	\$ 58,000
83550	Lake Maintenance	\$ 6,847	\$ 2,902	\$ 7,500
84650	Lake Texoma Contract	\$ 57,856	\$ 11,149	\$ 18,000
Division Total: Water Treatment		\$ 1,860,087	\$ 2,059,600	\$ 1,880,625

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



This division operates a TCEQ accredited NELAP environmental laboratory. This allows the lab to analyze TCEQ compliance monitoring samples for the Randell, NTRA, and the Pawpaw Treatment plants, as well as other municipalities, small public water systems, and private water systems.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

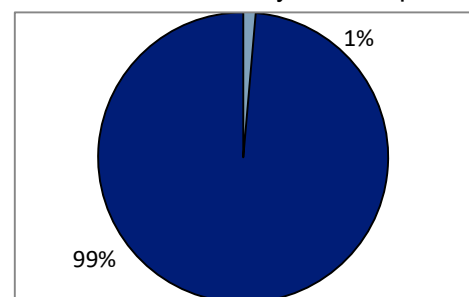
- Laboratory staff coordinated with IT and Promium to fully implement and migrate from the old LIMS system to Element LIMS that was purchased at the end of FY20/21.
- Laboratory staff successfully went through a NELAC laboratory audit with minor differences. These have been corrected and approved. These inspections and corrective actions strengthen quality control and data confidence for our growing customer base.
- Staff analyzed approximately 7,000 samples for FY22. Half of these samples are from outside water and wastewater systems the other half are from compliance samples analyzed for our PawPaw and NTRA waster water plants as well as our Rylant drinking water treatment plant.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 85,569	\$ 164,840	\$ 177,132
Contractual/Fixed	\$ 33,401	\$ 14,756	\$ 23,040
Supplies	\$ 46,700	\$ 55,474	\$ 44,600
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 165,670	\$ 235,070	\$ 244,772

Total Division Expenditures \$ 244,772
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 5,924	\$ 8,752	\$ 10,068
81020	Retirement TMRS	\$ 9,878	\$ 13,760	\$ 14,243
81021	Net Pension Liability Adjustment	\$ (8,726)	\$ -	\$ -
81040	Employee Insurance	\$ 11,102	\$ 18,696	\$ 19,446
81050	Workers' Compensation	\$ 1,116	\$ 1,524	\$ 1,172
81080	Longevity	\$ -	\$ -	\$ 600
81090	Overtime	\$ 3,698	\$ 4,294	\$ 6,400
81100	Salaries & Wages - Full Time	\$ 80,193	\$ 116,193	\$ 125,203
81198	Accrued Wages	\$ 520	\$ 1,620	\$ -
81199	Salaries & Wages Adjustment	\$ (18,135)	\$ -	\$ -
82030	Information Technology	\$ -	\$ 7,970	\$ 9,440
82040	Postage	\$ 363	\$ 290	\$ 300
82160	Training/Travel	\$ 920	\$ 2,532	\$ 4,300
82440	Equipment Maintenance Contract	\$ 2,094	\$ 2,085	\$ 2,000
82700	Professional Fees	\$ 30,023	\$ 1,879	\$ 7,000
83010	Office Supplies	\$ 643	\$ 626	\$ 1,000
83040	Janitorial Supplies	\$ 358	\$ 569	\$ 500
83060	Uniform/Boots	\$ 502	\$ 644	\$ 600
83240	Chemical Supplies	\$ 36,213	\$ 38,873	\$ 32,000
83280	Minor Tools	\$ 8,723	\$ 14,099	\$ 10,000
83290	Safety/PPE	\$ 261	\$ 662	\$ 500
Division Total: Laboratory Services		\$ 165,670	\$ 235,070	\$ 244,772

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



This division is responsible for the operation and maintenance of water distribution and sewer collection systems, including repair/installation of water/sewer mains. Employees operate fire hydrants, install water/sewer taps, flush mains, camera lines, clean/inspect manholes, and respond to customers.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 23

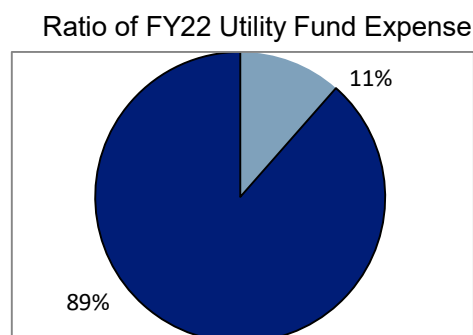
- Waterloo Regional Park- 126 ft of 18" sewer main replaced. Replaced corrugated metal pipe that had been disintegrated by sewer gases.

- Installed 129 water taps and 175 sewer taps from October 2021 to March 2022, exceeding the 117 water and 157 sewer taps made in all fiscal year 2021 alone.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 883,545	\$ 816,707	\$ 1,366,158
Contractual/Fixed	\$ 66,248	\$ 28,491	\$ 43,457
Supplies	\$ 600,387	\$ 1,235,145	\$ 644,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,550,180	\$ 2,080,343	\$ 2,053,865

Total Division Expenditures \$ 2,053,865
 Total Utility Fund Expenditures \$ 17,875,502



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 56,804.63	\$ 45,667	\$ 77,834
81020	Retirement TMRS	\$ 90,050.12	\$ 69,520	\$ 110,112
81021	Net Pension Liability Adjustment	\$ (79,552.75)	\$ -	\$ -
81040	Employee Insurance	\$ 85,302.96	\$ 86,478	\$ 149,078
81050	Workers' Compensation	\$ 10,127.76	\$ 7,715	\$ 8,819
81080	Longevity	\$ -	\$ -	\$ 2,880
81090	Overtime	\$ 96,000.09	\$ 67,123	\$ 65,000
81100	Salaries & Wages - Full Time	\$ 669,565.24	\$ 541,382	\$ 952,435
81198	Accrued Wages	\$ 4,224.22	\$ (1,177)	\$ -
81199	Salaries & Wages Adjustment	\$ (48,976.94)	\$ -	\$ -
82040	Postage	\$ -	\$ 468	\$ 100
82120	Equipment Rental	\$ 15,688.89	\$ 13,146	\$ 10,000
82160	Training/Travel	\$ 5,259.22	\$ 2,629	\$ 15,000
82210	Enterprise Car Rental Program	\$ 36,237.80	\$ -	\$ -
82450	Radio Maintenance	\$ 119.04	\$ 357	\$ 357
82700	Professional Fees	\$ 3,344.12	\$ 303	\$ 3,000
83010	Office Supplies	\$ 1,208.46	\$ 817	\$ 750
83040	Janitorial Supplies	\$ -	\$ 220	\$ -
83060	Uniforms/Boots	\$ 14,061.05	\$ 15,616	\$ 17,000
83240	Chemical Supplies	\$ 7,543.11	\$ 15,705	\$ 7,000
83280	Minor Tools	\$ 14,718.87	\$ 15,413	\$ 15,000
83290	Safety/PPE	\$ 4,132.02	\$ 2,315	\$ 4,000
83300	Department Supplies	\$ 6,263.10	\$ 6,715	\$ 5,500
83480	Machine & Equipment Maintenance	\$ 2,985.59	\$ 6,015	\$ 5,000
83505	Utility Line Cuts	\$ 55,143.90	\$ 36,165	\$ 60,000
83510	Water Maintenance	\$ 315,559.46	\$ 484,101	\$ 275,000
83511	Sewer Maintenance	\$ 135,379.39	\$ 284,728	\$ 155,000
83515	Water Taps	\$ -	\$ 190,051	\$ 50,000
83516	Sewer Taps	\$ -	\$ 177,283	\$ 50,000
83540	Water Meter Maintenance	\$ 3,618.36	\$ -	\$ -
83600	Fire Hydrant Maintenance	\$ 5,599.11	\$ 11,587	\$ 15,000
83700	Inventory Adjustment	\$ 39,773.25	\$ -	\$ -
Division Total: Utilities		\$ 1,550,180	\$ 2,080,343	\$ 2,053,865

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



This division is responsible for the collection of accurate water usage recordings and maintenance of water meters. The division's work includes repairs of meter leaks, meter testing, meter reading, billing audits, new installs, and disconnects.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 5

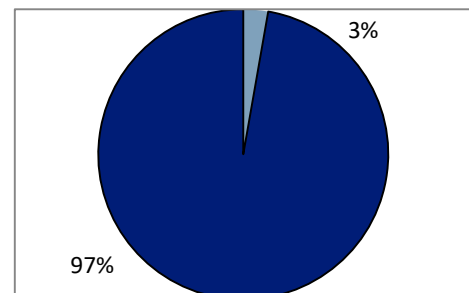
- Installed and connected over 495 new construction water services.
- Further preparations for Annual Large Meter testing has been completed this year. This includes adding essential testing ports and other necessary equipment.
- Developing a list of meter vault replacements to enhance the overall serviceability of large meters in the future. American Rescue Plan funding was utilized for ordering two new meter vaults this year.
- Began researching options for a future transition from AMR to AMI meter reading system.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 138,597	\$ 246,043	\$ 272,820
Contractual/Fixed	\$ 11,684	\$ 6,691	\$ 15,850
Supplies	\$ 120,713	\$ 99,397	\$ 91,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ (16,329)	\$ 246,592	\$ 115,000
Total Expenditures	\$ 254,665	\$ 598,722	\$ 495,170

Total Division Expenditures \$ 495,170
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 8,719	\$ 13,403	\$ 15,346
81020	Retirement TMRS	\$ 13,831	\$ 20,501	\$ 21,710
81021	Net Pension Liability Adjustment	\$ (12,219)	\$ -	\$ -
81040	Employee Insurance	\$ 14,983	\$ 25,990	\$ 32,342
81050	Workers' Compensation	\$ 1,905	\$ 1,719	\$ 1,798
81080	Longevity	\$ -	\$ -	\$ 1,020
81090	Overtime	\$ 6,506	\$ 13,957	\$ 8,500
81100	Salaries & Wages - Full Time	\$ 110,705	\$ 165,800	\$ 192,104
81198	Accrued Wages	\$ (3,565)	\$ 4,672	\$ -
81199	Salaries & Wages Adjustment	\$ (2,270)	\$ -	\$ -
82030	Information Technology	\$ -	\$ 6,376	\$ 11,750
82040	Postage	\$ 5	\$ -	\$ 100
82160	Training/Travel	\$ 477	\$ 315	\$ 3,000
82210	Enterprise Car Rental Program	\$ 10,437	\$ -	\$ -
82700	Professional Fees	\$ 765	\$ -	\$ 1,000
83010	Office Supplies	\$ 489	\$ 379	\$ 500
83060	Uniforms/Boots	\$ 3,866	\$ 3,807	\$ 4,500
83280	Minor Tools	\$ 6,293	\$ 5,556	\$ 4,000
83290	Safety/PPE	\$ 536	\$ 97	\$ 500
83300	Department Supplies	\$ 2,174	\$ 706	\$ 2,000
83540	Water Meter Maintenance	\$ 107,356	\$ 88,852	\$ 80,000
85640	Meters	\$ (16,329)	\$ 246,592	\$ 115,000
Division Total: Meter Services		\$ 254,665	\$ 598,722	\$ 495,170

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



As one of the two wastewater treatment plants, this division takes pride in working around the clock to treat the City's wastewater. The goal is to treat incoming raw sewer through physical, mechanical, and biological processes and ensure the water leaving the plant is safe for the environment and public

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 12

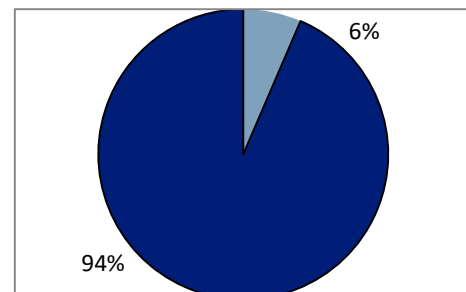
- Undergoing plant upgrades with a new secondary splitter, which is just the beginning of the Wastewater Plant Masterplan.
- Completed three individual overhauls on the belt filter press including belts, drive units sprockets, and pumps. Also upgraded the polymer dosing process, which helps reduce chemical costs.
- Replaced the 1970's Gorman Rupp Package Return Station and piping with a 2022 Gorman Rupp Package Return Station and new piping.
- Installed new thickened sludge pump on the thickener and rehabbed pump base.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 669,149	\$ 685,175	\$ 766,723
Contractual/Fixed	\$ 219,128	\$ 234,967	\$ 250,750
Supplies	\$ 144,378	\$ 164,640	\$ 141,050
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 11,960	\$ -
Total Expenditures	\$ 1,032,655	\$ 1,096,742	\$ 1,158,523

Total Division Expenditures \$ 1,158,523
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 42,225	\$ 38,203	\$ 42,553
81015	Social Security - Part Time	\$ 1,358	\$ 1,346	\$ 1,683
81020	Retirement TMRS	\$ 66,786	\$ 58,236	\$ 60,200
81021	Net Pension Liability Adjustment	\$ (59,001)	\$ -	\$ -
81040	Employee Insurance	\$ 67,397	\$ 51,400	\$ 77,891
81050	Workers' Compensation	\$ 3,862	\$ 5,124	\$ 4,944
81080	Longevity	\$ -	\$ -	\$ 1,200
81090	Overtime	\$ 59,989	\$ 99,808	\$ 50,000
81100	Salaries & Wages - Full Time	\$ 507,084	\$ 409,641	\$ 506,252
81150	Salaries & Wages - Part Time	\$ 17,753	\$ 17,598	\$ 22,000
81198	Accrued Wages	\$ 1,856	\$ 3,819	\$ -
81199	Salaries & Wages Adjustment	\$ (40,161)	\$ -	\$ -
82040	Postage	\$ 191	\$ 132	\$ 250
82120	Equipment Rental	\$ 857	\$ 523	\$ 1,500
82160	Training/Travel	\$ 11,073	\$ 8,774	\$ 12,000
82210	Enterprise Car Rental Program	\$ 27,998	\$ -	\$ -
82620	Electricity	\$ 89,603	\$ 135,743	\$ 135,000
82700	Professional Fees	\$ 89,312	\$ 88,653	\$ 90,000
82820	Membership/Subscriptions	\$ 94	\$ 1,142	\$ 500
82930	Mowing	\$ -	\$ -	\$ 6,500
83010	Office Supplies	\$ 871	\$ 1,469	\$ 700
83040	Janitorial Supplies	\$ 545	\$ 586	\$ 600
83060	Uniforms/Boots	\$ 6,447	\$ 7,409	\$ 6,000
83160	Auto/Equip Fuel	\$ 40	\$ -	\$ 50
83180	Oil & Lubricants	\$ 1,392	\$ 2,983	\$ 2,000
83240	Chemical Supplies	\$ 48,889	\$ 53,968	\$ 47,000
83260	Electrical Supplies	\$ 695	\$ 704	\$ 700
83280	Minor Tools	\$ 952	\$ 1,207	\$ 1,000
83290	Safety/PPE	\$ 4,107	\$ 6,856	\$ 3,500
83300	Department Supplies	\$ 6,660	\$ 6,318	\$ 5,500
83302	Lab Supplies	\$ -	\$ -	\$ 5,000
83430	Lift Stat Maintenance	\$ 1,900	\$ 6,831	\$ 2,000
83440	Building Maintenance	\$ 1,552	\$ 2,760	\$ 2,000
83480	Machine & Equipment Maintenance	\$ 70,329	\$ 73,550	\$ 70,000
85110	Machinery/Equipment	\$ -	\$ 11,960	\$ -
Division Total: Paw Paw WWT		\$ 1,032,655	\$ 1,096,742	\$ 1,158,523

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



This division is responsible for the operation of Denison's federally mandated Pretreatment Program and Stormwater Program. The programs require administration of local, state, and federal regulations to control pollutants discharge into the sewer/storm drain systems.

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 3

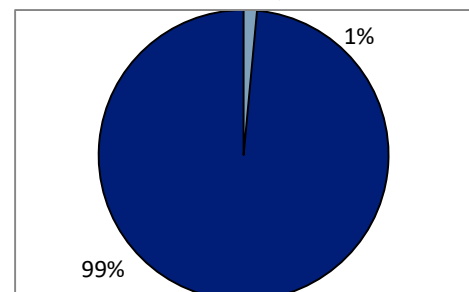
- Contracted with environmental engineers for the Pretreatment Program review and administration
- Continued with MS4 review and revisions to gain compliance with TCEQ. The recruited engineering firm will assist with training and overview.
- Backflow Program review and contract with a consulting company to conduct CSI inspections for commercial and industrial accounts to ensure proper backflow devices are installed to protect the water system.
- Continual emphasis placed on erosion control inspections by our storm water inspector for new developments.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 126,866	\$ 169,985	\$ 195,546
Contractual/Fixed	\$ 31,599	\$ 29,584	\$ 59,800
Supplies	\$ 6,173	\$ 7,308	\$ 7,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 164,638	\$ 206,878	\$ 262,996

Total Division Expenditures \$ 262,996
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 5,020	\$ 9,025	\$ 11,280
81015	Social Security - Part Time	\$ 2,022	\$ 653	\$ -
81020	Retirement TMRS	\$ 10,431	\$ 14,982	\$ 15,957
81021	Net Pension Liability Adjustment	\$ (9,215)	\$ -	\$ -
81040	Employee Insurance	\$ 10,219	\$ 14,401	\$ 19,503
81050	Workers' Compensation	\$ 772	\$ 984	\$ 1,361
81090	Overtime	\$ 3,795	\$ -	\$ 2,000
81100	Salaries & Wages - Full Time	\$ 70,156	\$ 122,063	\$ 145,445
81150	Salaries & Wages - Part Time	\$ 26,437	\$ 8,535	\$ -
81198	Accrued Wages	\$ 1,557	\$ (658)	\$ -
81199	Salaries & Wages Adjustment	\$ 5,670	\$ -	\$ -
82030	Information Technology	\$ -	\$ 9,640	\$ 10,000
82040	Postage	\$ 90	\$ 71	\$ 150
82160	Training/Travel	\$ 4,307	\$ 5,779	\$ 4,000
82700	Professional Fees	\$ 24,524	\$ 12,532	\$ 41,250
82740	Advertising	\$ 2,496	\$ 1,493	\$ 3,500
82780	Printing & Binding	\$ -	\$ -	\$ 500
82820	Membership/Subscriptions	\$ 181	\$ 70	\$ 400
83010	Office Supplies	\$ 1,585	\$ 670	\$ 1,000
83040	Janitorial Supplies	\$ 312	\$ 235	\$ 350
83060	Uniforms/Boots	\$ 889	\$ 1,046	\$ 1,000
83240	Chemical Supplies	\$ 809	\$ -	\$ 300
83280	Minor Tools	\$ 606	\$ 653	\$ 450
83290	Safety/PPE	\$ 63	\$ 11	\$ 500
83300	Department Supplies	\$ 1,635	\$ 3,961	\$ 1,750
83440	Building Maintenance	\$ 271	\$ 616	\$ 1,500
83480	Machine & Equipment Maintenance	\$ 2	\$ 115	\$ 800
Division Total: Environmental Services		\$ 164,638	\$ 206,878	\$ 262,996

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 inquires relating to customers' accounts while providing excellent customer service.

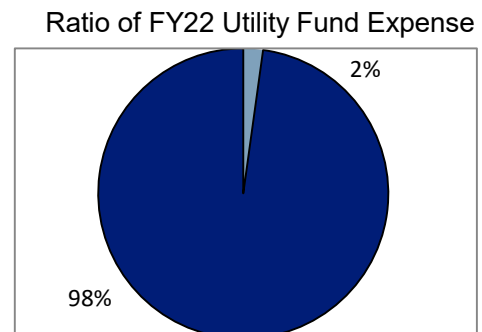
FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 5

- Utility Billing created over 600 new accounts. This process includes completing paperwork and conducting payments in most cases.
- To better utilize text notifications through Tyler Notify, staff manually removed call notifications from roughly 57,000 active accounts.
- Trained new staff regarding ordinances, policies, cash handling practices, and billing.
- In collaboration with IT, all Utility Billing forms are now digitized and available on the City website.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 207,971	\$ 245,691	\$ 271,962
Contractual/Fixed	\$ 113,101	\$ 155,206	\$ 119,000
Supplies	\$ 3,426	\$ 1,639	\$ 2,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 324,498	\$ 402,536	\$ 393,262

Total Division Expenditures \$ 393,262
 Total Utility Fund Expenditures \$ 17,875,502



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 12,707	\$ 14,054	\$ 15,423
81020	Retirement TMRS	\$ 21,064	\$ 21,601	\$ 21,819
81021	Net Pension Liability Adjustment	\$ (18,609)	\$ -	\$ -
81040	Employee Insurance	\$ 21,498	\$ 19,888	\$ 32,346
81050	Workers' Compensation	\$ 369	\$ 193	\$ 169
81080	Longevity	\$ -	\$ -	\$ 600
81090	Overtime	\$ 1,203	\$ 3,619	\$ 4,000
81100	Salaries & Wages - Full Time	\$ 177,379	\$ 184,669	\$ 197,605
81198	Accrued Wages	\$ (522)	\$ 1,665	\$ -
81199	Salaries & Wages Adjustment	\$ (7,118)	\$ -	\$ -
82030	Information Technology	\$ -	\$ 6,831	\$ 7,000
82040	Postage	\$ 62,346	\$ 71,359	\$ 64,000
82160	Training/Travel	\$ 300	\$ 496	\$ 1,000
82700	Professional Fees	\$ 19,775	\$ 46,799	\$ 18,000
82780	Printing & Binding	\$ 30,679	\$ 29,721	\$ 29,000
83010	Office Supplies	\$ 3,030	\$ 1,163	\$ 1,500
83060	Uniforms/Boots	\$ 396	\$ 476	\$ 800
Division Total: Utilities Customer Service		\$ 324,498	\$ 402,536	\$ 393,262

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.

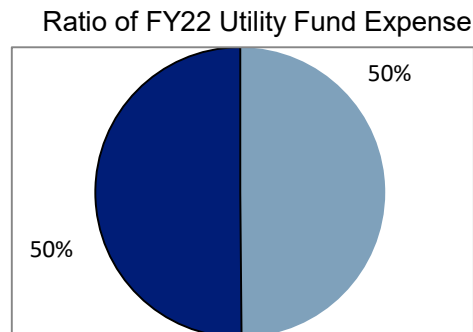
FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

- NA

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 6,508,392	\$ 7,244,498	\$ 8,822,079
Supplies	\$ 35,905	\$ 211,748	\$ -
Debt Service	\$ -	\$ 95,991	\$ 90,375
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,544,297	\$ 7,552,237	\$ 8,912,454

Total Division Expenditures \$ 8,912,454
 Total Utility Fund Expenditures \$ 17,875,502



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 092 - Non-Departmental				
82210	Enterprise Car Rental Program	\$ -	\$ 113,695	\$ 140,000
82620	Electricity	\$ 5,104	\$ 30,627	\$ 30,627
82700	Professional Fees	\$ -	\$ -	\$ 75,000
82905	Grant Match	\$ -	\$ -	\$ 20,000
83285	Capital Requests	\$ 35,905	\$ -	\$ -
83286	Capital Requests (Lease)	\$ -	\$ 211,748	\$ -
84010	Overhead Water to GF	\$ 709,612	\$ 702,143	\$ 807,480
84020	Overhead Sewer to GF	\$ 709,612	\$ 702,142	\$ 807,480
84060	Insurance-Liability	\$ 187,703	\$ 192,734	\$ 209,500
84130	Contracts & Agreements	\$ 51,929	\$ 27,250	\$ 30,000
84140	Contingency	\$ 340	\$ 24,129	\$ 50,000
84170	Credit Card Merchant Fees	\$ 163,086	\$ 219,664	\$ 150,000
84180	Claims and Refunds	\$ 740	\$ 108,516	\$ -
84260	Lease Payments- Interest	\$ 5,213	\$ 4,530	\$ 5,616
84270	Lease Payments- Principal	\$ -	\$ 91,460	\$ 90,375
84450	Trans/I&S Fund	\$ 4,196,605	\$ 4,342,605	\$ 5,680,376
84460	Bond Amortization Expense	\$ (201,498)	\$ -	\$ -
84660	Franchise Fees	\$ 679,946	\$ 780,993	\$ 816,000
Division Total: Non-Departmental		\$ 6,544,297	\$ 7,552,237	\$ 8,912,454

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.

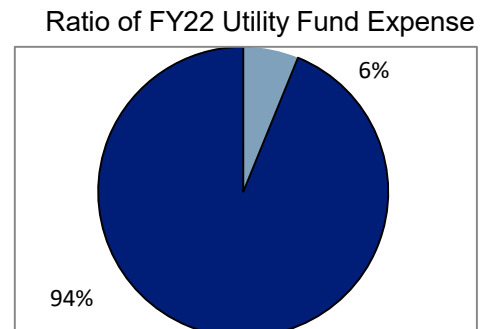
FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 8

- Hired proven industry professionals to fill the Public Works Director and Assistant Public Works Director roles and developed a departmental leadership succession plan. Also reorganized Public Works to improve efficiency and coordination of projects.
- Adopted and updated Construction Standards, Standard Details Manual (last updated 2015), and Storm Water Design Manual (last updated 2017). Updated and added pressures and new lines to the Water Distribution Model.
- Started Water, Wastewater, and Roadway Impact Fee Study, Facilities Condition Assessment, and Conceptual Stormwater Master Plan. The projects should be completed by the first quarter of 2023.
- Completed the 691 and FM 1417 Water Lines Project. The lines will serve new development and increase water quality and pressure for existing water customers in the area. Completed Theresa Water Line Project. This created a dual water feed for our area hospital.
- The first phase of the Paw Paw Wastewater Treatment Plant expansion is 75% complete. Phase 1 of the Rylant WTP is scheduled to break ground in November 2023. New generators and electrical improvements for Rylant WTP, Parkdale EST, City Hall, and Fire Station 2 are underway.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 384,410	\$ 672,601	\$ 833,060
Contractual/Fixed	\$ 91,319	\$ 343,703	\$ 268,100
Supplies	\$ 2,206	\$ 9,527	\$ 2,150
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 477,935	\$ 1,025,831	\$ 1,103,310

Total Division Expenditures \$ 1,103,310
 Total Utility Fund Expenditures \$ 17,875,502



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 23,079	\$ 39,049	\$ 50,159
81020	Retirement TMRS	\$ 37,244	\$ 60,470	\$ 70,960
81021	Net Pension Liability Adjustment	\$ (32,902)	\$ -	\$ -
81040	Employee Insurance	\$ 26,302	\$ 32,374	\$ 52,952
81050	Workers' Compensation	\$ 215	\$ 312	\$ 559
81080	Longevity	\$ -	\$ -	\$ 2,760
81090	Overtime	\$ 76	\$ -	\$ -
81100	Salaries & Wages - Full Time	\$ 315,083	\$ 529,474	\$ 655,670
81198	Accrued Wages	\$ 1,827	\$ 10,923	\$ -
81199	Salaries & Wages Adjustment	\$ 13,488	\$ -	\$ -
82030	Information Technology	\$ -	\$ 90,427	\$ 98,000
82040	Postage	\$ 406	\$ 196	\$ 300
82160	Training/Travel	\$ 3,207	\$ 6,961	\$ 13,000
82700	Professional Fees	\$ 86,097	\$ 245,272	\$ 154,000
82820	Membership/Subscriptions	\$ 1,609	\$ 847	\$ 2,800
83010	Office Supplies	\$ 1,856	\$ 6,555	\$ 1,000
83060	Uniforms/Boots	\$ -	\$ 882	\$ 450
83120	Food	\$ 350	\$ 999	\$ 500
83980	Miscellaneous	\$ -	\$ 1,090	\$ 200
Division Total: Public Works Administration		\$ 477,935	\$ 1,025,831	\$ 1,103,310

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



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

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 2

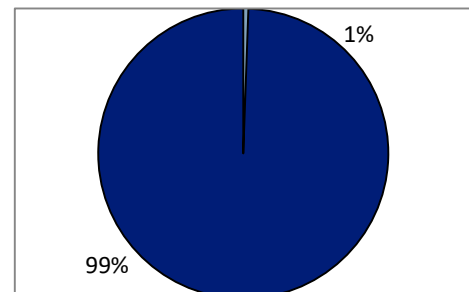
- Staff continued to maintain the cleanliness of rights-of-way, inlets, and worked to keep drains clear of debris.
- Staff eviscerated 22 illegal dump sites through out the City and monitored areas for litter removal.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 64,256	\$ 67,911	\$ 92,475
Contractual/Fixed	\$ 89	\$ -	\$ 4,500
Supplies	\$ 2,803	\$ 2,728	\$ 3,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 6,192	\$ -
Total Expenditures	\$ 67,149	\$ 76,830	\$ 100,625

Total Division Expenditures \$ 100,625
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 3,895	\$ 3,694	\$ 5,069
81020	Retirement TMRS	\$ 5,993	\$ 5,568	\$ 7,172
81021	Net Pension Liability Adjustment	\$ (5,295)	\$ -	\$ -
81040	Employee Insurance	\$ 7,675	\$ 9,028	\$ 12,887
81050	Workers' Compensation	\$ 772	\$ 513	\$ 1,019
81080	Longevity	\$ -	\$ -	\$ 60
81090	Overtime	\$ 1,555	\$ 132	\$ 2,000
81100	Salaries & Wages - Full Time	\$ 49,490	\$ 48,641	\$ 64,268
81198	Accrued Wages	\$ 1,026	\$ 335	\$ -
81199	Salaries & Wages Adjustment	\$ (856)	\$ -	\$ -
82120	Equipment Rental	\$ -	\$ -	\$ 3,000
82160	Training/Travel	\$ -	\$ -	\$ 1,500
82450	Radio Maintenance	\$ 89	\$ -	\$ -
83060	Uniforms/Boots	\$ 2,410	\$ 2,089	\$ 2,000
83280	Minor Tools	\$ 394	\$ 639	\$ 650
83290	Safety/PPE	\$ -	\$ -	\$ 1,000
85530	Drainage	\$ -	\$ 6,192	\$ -
Division Total: Storm Water Operations		\$ 67,149	\$ 76,830	\$ 100,625

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.

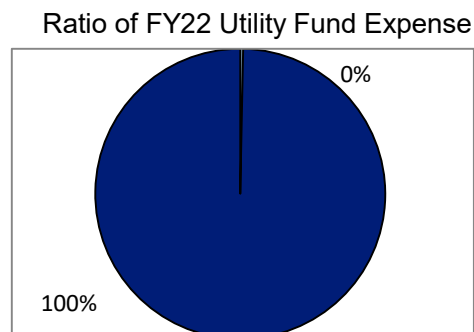
FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

- Installed two new 150HP pumps, three new check valves, as well as a new pump control system.
- Replaced thirteen force main air release valves.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 23,104	\$ 21,888	\$ 25,000
Supplies	\$ 30,438	\$ 15,236	\$ 34,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 53,542	\$ 37,124	\$ 59,000

Total Division Expenditures \$ 59,000
 Total Utility Fund Expenditures \$ 17,875,502



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 095 - Duck Creek WWT				
82620	Electricity	\$ 23,104	\$ 21,888	\$ 25,000
83430	Lift Stat Maintenance	\$ 2,913	\$ 11,034	\$ 16,000
83480	Machine & Equipment Maintenance	\$ 27,525	\$ 4,203	\$ 18,000
Division Total: Duck Creek WWT		\$ 53,542	\$ 37,124	\$ 59,000

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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

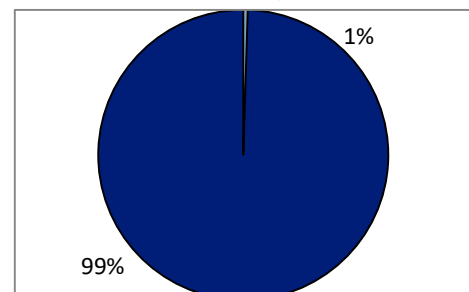
- Replaced three force main air release valves.

Expenditures Summary

	FY2021		FY2022		FY2023	
	Actual		Estimated		Budgeted	
Personnel	\$	-	\$	-	\$	-
Contractual/Fixed	\$	47,554	\$	41,859	\$	50,000
Supplies	\$	99,573	\$	22,086	\$	40,000
Debt Service	\$	-	\$	-	\$	-
Capital Outlay	\$	-	\$	-	\$	-
Total Expenditures	\$	147,127	\$	63,945	\$	90,000

Total Division Expenditures \$ 90,000
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 096 - Iron Ore WWT				
82120	Equipment Rental	\$ 2,835	\$ -	\$ -
82620	Electricity	\$ 44,719	\$ 41,859	\$ 50,000
83430	Lift Stat Maintenance	\$ 16,741	\$ 2,140	\$ 20,000
83480	Machine & Equipment Maintenance	\$ 82,832	\$ 19,946	\$ 20,000
Division Total: Iron Ore WWT		\$ 147,127	\$ 63,945	\$ 90,000

Program: Public Works
Department: Wastewater Utility
Division: NTRA 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 2021/2022 Accomplishments: Total Number of Full-Time Staff: 2

- Installed new effluent flow meter and totalizer.

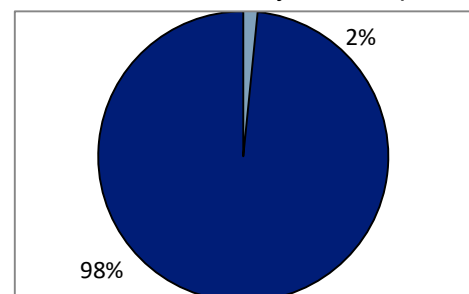
- Installed new chlorinator and chlorinator change over valves.

Expenditures Summary

	FY2021 Actual	FY2022 Estimated	FY2023 Budgeted
Personnel	\$ 45,149	\$ 109,258	\$ 173,360
Contractual/Fixed	\$ 64,502	\$ 68,610	\$ 89,850
Supplies	\$ 13,838	\$ 21,109	\$ 21,940
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 123,490	\$ 198,977	\$ 285,150

Total Division Expenditures \$ 285,150
 Total Utility Fund Expenditures \$ 17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 4,589	\$ 6,280	\$ 10,328
81020	Retirement TMRS	\$ 7,127	\$ 9,416	\$ 14,611
81021	Net Pension Liability Adjustment	\$ (6,296)	\$ -	\$ -
81040	Employee Insurance	\$ 5,606	\$ 7,750	\$ 13,020
81050	Workers' Compensation	\$ 622	\$ 888	\$ 893
81080	Longevity	\$ -	\$ -	\$ 1,500
81090	Overtime	\$ 4,705	\$ 16,037	\$ 6,000
81100	Salaries & Wages - Full Time	\$ 55,832	\$ 66,514	\$ 127,008
81198	Accrued Wages	\$ 393	\$ 2,373	\$ -
81199	Salaries & Wages Adjustment	\$ (27,429)	\$ -	\$ -
82160	Training/Travel	\$ 783	\$ 998	\$ 1,500
82620	Electricity	\$ 18,197	\$ 17,890	\$ 19,000
82630	Gas & Propane	\$ 1,132	\$ 1,310	\$ 1,200
82700	Professional Fees	\$ 44,390	\$ 48,363	\$ 68,000
82820	Membership/Subscriptions	\$ -	\$ 50	\$ 150
83060	Uniforms/Boots	\$ 827	\$ 410	\$ 960
83180	Oil & Lubricants	\$ 16	\$ 715	\$ 80
83240	Chemical Supplies	\$ 5,041	\$ 3,921	\$ 4,000
83260	Electrical Supplies	\$ 73	\$ 47	\$ 100
83280	Minor Tools	\$ -	\$ -	\$ 100
83290	Safety/PPE	\$ -	\$ 660	\$ -
83300	Department Supplies	\$ 507	\$ 882	\$ 500
83430	Lift Stat Maintenance	\$ 169	\$ 97	\$ 1,200
83440	Building Maintenance	\$ 153	\$ 5,589	\$ 6,500
83480	Machine & Equipment Maintenance	\$ 7,052	\$ 8,788	\$ 8,500
Division Total: NTRA WWT		\$ 123,490	\$ 198,977	\$ 285,150

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



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

FY 2021/2022 Accomplishments: Total Number of Full-Time Staff: 0

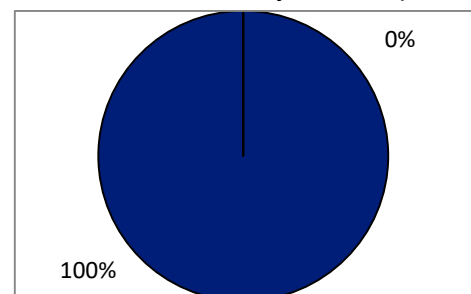
- N/A

Expenditures Summary

		FY2021 Actual		FY2022 Estimated		FY2023 Budgeted
Personnel	\$	-	\$	-	\$	-
Contractual/Fixed	\$	-	\$	-	\$	-
Supplies	\$	223,060	\$	283	\$	-
Debt Service	\$	328,833	\$	-	\$	-
Capital Outlay	\$	-	\$	-	\$	-
Total Expenditures	\$	551,893	\$	283	\$	-

Total Division Expenditures	\$	-
Total Utility Fund Expenditures	\$	17,875,502

Ratio of FY22 Utility Fund Expense



**City of Denison
2022/2023 Budget
Utility Fund Division Detail**

Account	Description	Actual 2021	Estimated 2022	Budgeted 2023
Utility Fund 020				
<u>Expenditures</u>				
Division: 099 - Emergency Operations Center (EOC)				
82120	Equipment Rental	\$ 70,592	\$ -	\$ -
82630	Gas and Propane	\$ 307	\$ -	\$ -
82700	Professional Fees	\$ 19,113	\$ -	\$ -
82710	Temporary - Contract Labor	\$ 133,049	\$ -	\$ -
83050	Hospitality	\$ 858	\$ -	\$ -
83120	Food	\$ 6,413	\$ 283	\$ -
83160	Auto/Equip Fuel	\$ 141	\$ -	\$ -
83240	Chemical Supplies	\$ 37,085	\$ -	\$ -
83290	Safety/PPE	\$ 1,848	\$ -	\$ -
81199	Department Supplies	\$ 165,033	\$ -	\$ -
83305	Bottled Water	\$ 4,549	\$ -	\$ -
83310	Equipment	\$ 41,239	\$ -	\$ -
83500	Street Patch Material	\$ 57,584	\$ -	\$ -
83980	Miscellaneous	\$ 14,084	\$ -	\$ -
Division Total: Emergency Operations Center		\$ 551,893	\$ 283	\$ -
Transfers Out		\$ 626,043	\$ 205,000	\$ 705,750
Bad Debt Expense		\$ 177,093	\$ 128,159	\$ 130,000
Utility Fund Expense Total:		\$ 14,120,962	\$ 15,968,276	\$ 17,875,502

DEBT SERVICES

**City of Denison
2022/2023 Budget
General Interest & Sinking Fund - Fund 010**

	Actual 2021	Estimated 2022	Proposed 2023
Beginning Cash Balance	\$ 962,084	\$ 1,409,595	\$ 1,809,157
Revenues			
Tax Revenue	\$ 1,933,038	\$ 1,881,329	\$ 1,773,844
THF Annual Payment Transfer (Fund 14)	\$ -	\$ -	\$ 793,519
Series 2016B Reserves Transfer (Fund 14)	\$ -	\$ 822,702	\$ -
Series 2018A Transfer (Fund 33)	\$ -	\$ -	\$ 117,051
Series 2020B Transfer (Fund 15)	\$ 445,000	\$ -	\$ -
Series 2021A Transfer (Fund 33)	\$ -	\$ -	\$ 407,400
Series 2022B (DDA Payment)	\$ -	\$ -	\$ 356,100
Interest Earned	\$ 5,015	\$ 5,129	\$ 2,000
Total Revenues	\$ 2,383,053	\$ 2,709,160	\$ 3,449,914
Expenditures			
Bond Payments - Principal	\$ 1,407,750	\$ 1,276,300	\$ 2,358,000
Bond Payments - Interest	\$ 407,039	\$ 450,414	\$ 1,072,414
Paying Agent Fees	\$ 12,070	\$ 11,448	\$ 17,500
GF Bond Transfer (Fund 14)	\$ 108,683	\$ 587,855	\$ -
Reserves for 2016B Final Payment	\$ -	\$ -	\$ 822,702
Total Expenditures	\$ 1,935,542	\$ 2,326,017	\$ 4,270,616
Transfers/Audit Adjustments/Accruals	\$ -	\$ 16,420	\$ -
Ending Cash Balance	\$ 1,409,595	\$ 1,809,157	\$ 988,455

**City of Denison
2022/2023 Budget
Utility Interest & Sinking Fund - Fund 024**

	Actual 2021	Estimated 2022	Proposed 2023
Beginning Cash Balance	\$ 1,527,679	\$ 1,810,451	\$ 1,414,458
Revenues			
Transfer from WS Fund-current bond pmts	\$ 3,917,684	\$ 4,342,605	\$ 5,680,376
Transfer from WS Fund-future bond pmts	\$ 278,921	\$ -	\$ -
Series 2022A (DDA Payment)	\$ -	\$ -	\$ 204,482
Interest Earned	\$ 6,738	\$ 8,025	\$ 10,000
Total Revenues	\$ 4,203,343	\$ 4,350,630	\$ 5,894,857
Expenditures			
Bond Payments - Principal	\$ 2,382,400	\$ 2,698,700	\$ 3,362,000
Bond Payments - Interest	\$ 1,226,413	\$ 1,741,110	\$ 2,739,334
GTUA	\$ 299,417	\$ 290,907	\$ 291,049
Paying Agent Fees	\$ 12,340	\$ 15,907	\$ 12,000
Total Expenditures	\$ 3,920,570	\$ 4,746,623	\$ 6,404,383
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,810,451	\$ 1,414,458	\$ 904,932

City of Denison
2022/2023 Budget
Bond Maturity Schedule
Greater Texoma Utility Authority Contract Revenue Bonds - Series 2010
(Lake Texoma Water Storage Project)
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.

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	2,093,040.00	227,921.00	2,320,961.00

**City of Denison
2022/2023 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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	2,760,000	398,800.00	3,158,800.00

**City of Denison
2022/2023 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.

General Fund Obligated / General Fund (76%) & Utility Fund (24%) Budgeted

Period Ending	Principal	Interest	Total P+I
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	1,310,000.00	90,450.00	1,400,450.00

**City of Denison
2022/2023 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.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	1,395,000.00	258,775.00	1,653,775.00

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and 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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	4,760,000.00	1,185,237.50	5,945,237.50

**City of Denison
2022/2023 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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	1,365,000.00	318,962.50	1,683,962.50

City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2016B
Issue Amount: \$7,475,000

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	3,170,000.00	121,243.50	3,291,243.50

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate 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.

General Fund Obligated / General Fund (43%) & Utility Fund (57%) Budgeted

Period Ending	Principal	Interest	Total P+I
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	5,555,000.00	1,342,875.00	6,897,875.00

City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2017B
Issue Amount: \$2,855,000

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	1,510,000.00	82,944.00	1,592,944.00

**City of Denison
2022/2023 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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	6,240,000.00	1,716,610.00	7,956,610.00

City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2018A
Issue Amount: \$1,000,000

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	640,000.00	57,077.50	697,077.50

**City of Denison
2022/2023 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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	4,795,000.00	1,612,856.25	6,407,856.25

**City of Denison
2022/2023 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 (Series 2008) 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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	1,985,000.00	319,700.00	2,304,700.00

**City of Denison
2022/2023 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.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2023	235,000.00	27,411.50	262,411.50
09/30/2024	240,000.00	23,944.00	263,944.00
09/30/2025	245,000.00	20,403.50	265,403.50
09/30/2026	250,000.00	16,790.00	266,790.00
09/30/2027	250,000.00	13,140.00	263,140.00
09/30/2028	255,000.00	9,453.50	264,453.50
09/30/2029	260,000.00	5,694.00	265,694.00
09/30/2030	260,000.00	1,898.00	261,898.00
Total	1,995,000.00	118,734.50	2,113,734.50

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2020
Issue Amount: \$4,040,000**

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.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2023	435,000.00	38,577.50	473,577.50
09/30/2024	445,000.00	32,857.50	477,857.50
09/30/2025	445,000.00	27,072.50	472,072.50
09/30/2026	455,000.00	21,222.50	476,222.50
09/30/2027	460,000.00	15,275.00	475,275.00
09/30/2028	470,000.00	9,230.00	479,230.00
09/30/2029	475,000.00	3,087.50	478,087.50
Total	3,185,000.00	147,322.50	3,332,322.50

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2020B
Issue Amount: \$10,235,000**

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.

General Fund Obligated / General Fund (62%) & Utility Fund (38%) Budgeted

Period Ending	Principal	Interest	Total P+I
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	9,535,000.00	3,337,925.00	12,872,925.00

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2021A
Issue Amount: \$15,940,000**

Purpose: To fund the waterworks & sewer system and to construct and improve streets, including sidewalks, landscaping, streetscaping, lighting, drainage, utility line relocations; and to construct and install parking facilities.

General Fund Obligated / General Fund (77%) & Utility Fund (23%) Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2023	200,000.00	443,500.00	643,500.00
09/30/2024	260,000.00	434,300.00	694,300.00
09/30/2025	600,000.00	417,100.00	1,017,100.00
09/30/2026	620,000.00	392,700.00	1,012,700.00
09/30/2027	650,000.00	367,300.00	1,017,300.00
09/30/2028	675,000.00	340,800.00	1,015,800.00
09/30/2029	825,000.00	310,800.00	1,135,800.00
09/30/2030	860,000.00	277,100.00	1,137,100.00
09/30/2031	895,000.00	242,000.00	1,137,000.00
09/30/2032	930,000.00	205,500.00	1,135,500.00
09/30/2033	960,000.00	177,300.00	1,137,300.00
09/30/2034	975,000.00	157,950.00	1,132,950.00
09/30/2035	995,000.00	138,250.00	1,133,250.00
09/30/2036	1,015,000.00	118,150.00	1,133,150.00
09/30/2037	1,035,000.00	97,650.00	1,132,650.00
09/30/2038	1,060,000.00	76,700.00	1,136,700.00
09/30/2039	1,080,000.00	55,300.00	1,135,300.00
09/30/2040	1,105,000.00	33,450.00	1,138,450.00
09/30/2041	1,120,000.00	11,200.00	1,131,200.00
Total	15,860,000.00	4,297,050.00	20,157,050.00

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2021B
Issue Amount: \$10,365,000**

Purpose: To fund the waterworks & sewer system improvements, and acquisition of land and interests in land for projects.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2023	365,000.00	361,950.00	726,950.00
09/30/2024	380,000.00	347,050.00	727,050.00
09/30/2025	395,000.00	331,550.00	726,550.00
09/30/2026	410,000.00	315,450.00	725,450.00
09/30/2027	425,000.00	298,750.00	723,750.00
09/30/2028	445,000.00	281,350.00	726,350.00
09/30/2029	465,000.00	263,150.00	728,150.00
09/30/2030	480,000.00	244,250.00	724,250.00
09/30/2031	500,000.00	224,650.00	724,650.00
09/30/2032	520,000.00	204,250.00	724,250.00
09/30/2033	545,000.00	182,950.00	727,950.00
09/30/2034	565,000.00	160,750.00	725,750.00
09/30/2035	590,000.00	137,650.00	727,650.00
09/30/2036	615,000.00	113,550.00	728,550.00
09/30/2037	635,000.00	91,725.00	726,725.00
09/30/2038	655,000.00	72,375.00	727,375.00
09/30/2039	675,000.00	52,425.00	727,425.00
09/30/2040	695,000.00	31,875.00	726,875.00
09/30/2041	715,000.00	10,725.00	725,725.00
Total	10,075,000.00	3,726,425.00	13,801,425.00

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022A
Issue Amount: \$22,165,000**

Purpose: To fund the City's waterworks & sewer system improvements, and acquisition of land and interests in land for projects.

Utility Fund Budgeted / DDA Portion

Period Ending	Principal	Interest	Total P+I
09/30/2023	445,000.00	1,209,310.07	1,654,310.07
09/30/2024	760,000.00	890,275.00	1,650,275.00
09/30/2025	790,000.00	861,250.00	1,651,250.00
09/30/2026	815,000.00	833,162.50	1,648,162.50
09/30/2027	850,000.00	804,025.00	1,654,025.00
09/30/2028	885,000.00	767,025.00	1,652,025.00
09/30/2029	930,000.00	721,650.00	1,651,650.00
09/30/2030	975,000.00	674,025.00	1,649,025.00
09/30/2031	1,025,000.00	624,025.00	1,649,025.00
09/30/2032	1,080,000.00	571,400.00	1,651,400.00
09/30/2033	1,130,000.00	521,800.00	1,651,800.00
09/30/2034	1,175,000.00	475,700.00	1,650,700.00
09/30/2035	1,220,000.00	427,800.00	1,647,800.00
09/30/2036	1,275,000.00	377,900.00	1,652,900.00
09/30/2037	1,325,000.00	325,900.00	1,650,900.00
09/30/2038	1,380,000.00	271,800.00	1,651,800.00
09/30/2039	1,435,000.00	215,500.00	1,650,500.00
09/30/2040	1,495,000.00	156,900.00	1,651,900.00
09/30/2041	1,555,000.00	95,900.00	1,650,900.00
09/30/2042	1,620,000.00	32,400.00	1,652,400.00
Total	22,165,000.00	10,857,747.57	33,022,747.57

**City of Denison
2022/2023 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022B
Issue Amount: \$4,600,000**

Purpose: To fund demolition of dangerous structures in the City; and legal, fiscal and engineering fees in connection with such demolition projects and the Certificates.

DDA Portion

Period Ending	Principal	Interest	Total P+I
09/30/2023	110,000.00	246,100.21	356,100.21
09/30/2024	160,000.00	193,943.50	353,943.50
09/30/2025	165,000.00	188,870.25	353,870.25
09/30/2026	170,000.00	183,265.00	353,265.00
09/30/2027	180,000.00	177,155.00	357,155.00
09/30/2028	185,000.00	170,565.00	355,565.00
09/30/2029	190,000.00	163,503.50	353,503.50
09/30/2030	200,000.00	155,826.00	355,826.00
09/30/2031	210,000.00	147,480.00	357,480.00
09/30/2032	215,000.00	138,617.50	353,617.50
09/30/2033	225,000.00	128,861.00	353,861.00
09/30/2034	235,000.00	118,189.00	353,189.00
09/30/2035	250,000.00	106,937.00	356,937.00
09/30/2036	260,000.00	95,105.00	355,105.00
09/30/2037	270,000.00	82,809.00	352,809.00
09/30/2038	285,000.00	69,619.50	354,619.50
09/30/2039	300,000.00	55,404.00	355,404.00
09/30/2040	315,000.00	40,459.50	355,459.50
09/30/2041	330,000.00	24,786.00	354,786.00
09/30/2042	345,000.00	8,383.50	353,383.50
Total	4,600,000.00	2,495,879.46	7,095,879.46

City of Denison
2022/2023 Budget
Budgeted Debt Service Schedule

Fiscal Year	General Debt Fund			W/S Debt Fund		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2023	2,358,000.00	1,072,414.21	3,430,414.21	3,605,000.00	2,787,383.31	6,392,383.31
2024	2,510,600.00	960,872.25	3,471,472.25	4,048,880.00	2,351,121.76	6,400,001.76
2025	2,912,000.00	888,408.50	3,800,408.50	4,178,960.00	2,210,063.64	6,389,023.64
2026	2,640,000.00	810,475.75	3,450,475.75	4,207,440.00	2,071,910.50	6,279,350.50
2027	1,875,000.00	746,235.00	2,621,235.00	4,358,920.00	1,923,326.74	6,282,246.74
2028	1,615,000.00	687,092.75	2,302,092.75	4,535,400.00	1,759,264.66	6,294,664.66
2029	1,680,000.00	628,147.50	2,308,147.50	3,796,880.00	1,581,773.16	5,378,653.16
2030	1,735,000.00	567,674.00	2,302,674.00	3,420,960.00	1,441,300.30	4,862,260.30
2031	1,535,000.00	508,380.00	2,043,380.00	3,295,000.00	1,301,377.50	4,596,377.50
2032	1,590,000.00	448,567.50	2,038,567.50	3,440,000.00	1,164,997.50	4,604,997.50
2033	1,645,000.00	393,661.00	2,038,661.00	3,575,000.00	1,032,077.50	4,607,077.50
2034	1,540,000.00	346,314.00	1,886,314.00	3,695,000.00	902,813.75	4,597,813.75
2035	1,595,000.00	299,512.00	1,894,512.00	3,830,000.00	769,676.25	4,599,676.25
2036	1,640,000.00	252,930.00	1,892,930.00	3,510,000.00	640,252.50	4,150,252.50
2037	1,680,000.00	206,909.00	1,886,909.00	3,505,000.00	520,142.50	4,025,142.50
2038	1,535,000.00	162,119.50	1,697,119.50	3,360,000.00	404,852.50	3,764,852.50
2039	1,575,000.00	118,504.00	1,693,504.00	2,970,000.00	297,331.25	3,267,331.25
2040	1,625,000.00	73,434.50	1,698,434.50	2,690,000.00	199,825.00	2,889,825.00
2041	1,215,000.00	33,636.00	1,248,636.00	2,505,000.00	108,975.00	2,613,975.00
2042	345,000.00	8,383.50	353,383.50	1,620,000.00	32,400.00	1,652,400.00
Total	\$34,845,600.00	\$9,213,670.96	\$44,059,270.96	\$70,147,440.00	\$23,500,865.32	\$93,648,305.32

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2023	5,963,000.00	3,859,797.52	9,822,797.52
2024	6,559,480.00	3,311,994.01	9,871,474.01
2025	7,090,960.00	3,098,472.14	10,189,432.14
2026	6,847,440.00	2,882,386.25	9,729,826.25
2027	6,233,920.00	2,669,561.74	8,903,481.74
2028	6,150,400.00	2,446,357.41	8,596,757.41
2029	5,476,880.00	2,209,920.66	7,686,800.66
2030	5,155,960.00	2,008,974.30	7,164,934.30
2031	4,830,000.00	1,809,757.50	6,639,757.50
2032	5,030,000.00	1,613,565.00	6,643,565.00
2033	5,220,000.00	1,425,738.50	6,645,738.50
2034	5,235,000.00	1,249,127.75	6,484,127.75
2035	5,425,000.00	1,069,188.25	6,494,188.25
2036	5,150,000.00	893,182.50	6,043,182.50
2037	5,185,000.00	727,051.50	5,912,051.50
2038	4,895,000.00	566,972.00	5,461,972.00
2039	4,545,000.00	415,835.25	4,960,835.25
2040	4,315,000.00	273,259.50	4,588,259.50
2041	3,720,000.00	142,611.00	3,862,611.00
2042	1,965,000.00	40,783.50	2,005,783.50
Total	\$104,993,040.00	\$32,714,536.28	\$137,707,576.28

City of Denison
2022/2023 Budget
Obligated Debt Service Schedule

Fiscal Year	General Obligation Bonds			W/S Obligation Bonds		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2023	5,720,000.00	3,811,748.28	9,531,748.28	243,000.00	48,049.24	291,049.24
2024	6,310,000.00	3,268,753.75	9,578,753.75	249,480.00	43,240.26	292,720.26
2025	6,835,000.00	3,060,451.00	9,895,451.00	255,960.00	38,021.14	293,981.14
2026	6,585,000.00	2,849,975.75	9,434,975.75	262,440.00	32,410.50	294,850.50
2027	5,965,000.00	2,643,137.50	8,608,137.50	268,920.00	26,424.24	295,344.24
2028	5,875,000.00	2,426,287.75	8,301,287.75	275,400.00	20,069.66	295,469.66
2029	5,195,000.00	2,196,562.50	7,391,562.50	281,880.00	13,358.16	295,238.16
2030	4,900,000.00	2,002,626.50	6,902,626.50	255,960.00	6,347.80	262,307.80
2031	4,830,000.00	1,809,757.50	6,639,757.50	-	-	-
2032	5,030,000.00	1,613,565.00	6,643,565.00	-	-	-
2033	5,220,000.00	1,425,738.50	6,645,738.50	-	-	-
2034	5,235,000.00	1,249,127.75	6,484,127.75	-	-	-
2035	5,425,000.00	1,069,188.25	6,494,188.25	-	-	-
2036	5,150,000.00	893,182.50	6,043,182.50	-	-	-
2037	5,185,000.00	727,051.50	5,912,051.50	-	-	-
2038	4,895,000.00	566,972.00	5,461,972.00	-	-	-
2039	4,545,000.00	415,835.25	4,960,835.25	-	-	-
2040	4,315,000.00	273,259.50	4,588,259.50	-	-	-
2041	3,720,000.00	142,611.00	3,862,611.00	-	-	-
2042	1,965,000.00	40,783.50	2,005,783.50	-	-	-
Total	\$102,900,000.00	\$32,486,615.28	\$135,386,615.28	\$2,093,040.00	\$227,921.00	\$2,320,961.00

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2023	5,963,000.00	3,859,797.52	9,822,797.52
2024	6,559,480.00	3,311,994.01	9,871,474.01
2025	7,090,960.00	3,098,472.14	10,189,432.14
2026	6,847,440.00	2,882,386.25	9,729,826.25
2027	6,233,920.00	2,669,561.74	8,903,481.74
2028	6,150,400.00	2,446,357.41	8,596,757.41
2029	5,476,880.00	2,209,920.66	7,686,800.66
2030	5,155,960.00	2,008,974.30	7,164,934.30
2031	4,830,000.00	1,809,757.50	6,639,757.50
2032	5,030,000.00	1,613,565.00	6,643,565.00
2033	5,220,000.00	1,425,738.50	6,645,738.50
2034	5,235,000.00	1,249,127.75	6,484,127.75
2035	5,425,000.00	1,069,188.25	6,494,188.25
2036	5,150,000.00	893,182.50	6,043,182.50
2037	5,185,000.00	727,051.50	5,912,051.50
2038	4,895,000.00	566,972.00	5,461,972.00
2039	4,545,000.00	415,835.25	4,960,835.25
2040	4,315,000.00	273,259.50	4,588,259.50
2041	3,720,000.00	142,611.00	3,862,611.00
2042	1,965,000.00	40,783.50	2,005,783.50
Total	\$104,993,040.00	\$32,714,536.28	\$137,707,576.28

RESTRICTED FUNDS

**City of Denison
2022/2023 Budget
General Capital Fund - Fund 003**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 98,565	\$ 196,760	\$ 112,420
Revenues			
Transfer from General Fund (5% of Sales Tax)	\$ 328,553	\$ -	\$ 378,000
Interest	\$ 393	\$ 527	\$ 600
Total Revenues	\$ 328,946	\$ 527	\$ 378,600
Expenditures			
Alley Activation/Banners/Park Décor (div 3)	\$ 10,411	\$ 5,418	\$ -
Mulberry Bridge (div 8)	\$ -	\$ 5,965	\$ 9,035
Library Repairs (div 16)	\$ 2,916	\$ 4,250	\$ 7,611
Eisenhower Trail Design (div 3)	\$ 11,788	\$ -	\$ 8,212
Street Lamp Banners & Park Décor (div 3)	\$ 15,854	\$ -	\$ -
Mower Purchase Plan (div 8 & div 70)	\$ 28,500	\$ -	\$ -
Camera Upgrades (div 9)	\$ 6,021	\$ -	\$ -
Neogov/Tyler/AD Integrations (div 9)	\$ 5,000	\$ -	\$ -
Surface Pros for F.D. (div 9)	\$ 7,381	\$ -	\$ -
Ballistic Vest Replacements (div 20)	\$ 4,097	\$ -	\$ 2,675
Taser X26p (div 20)	\$ 7,623	\$ -	\$ -
GETAC Brand Mobile Data Terminal (div 20)	\$ 3,656	\$ -	\$ -
RLN6554 Motorola Wireless Microphone (div 20)	\$ 9,440	\$ -	\$ -
PPE Bunker Gear Replacement (div 24)	\$ 78,713	\$ -	\$ -
Station 1 Space Needs Assessment	\$ 2,500	\$ -	\$ -
New Sign Shop (div 55)	\$ 19,818	\$ -	\$ 9,182
Tilt Trailer for Roller (div 57)	\$ 7,690	\$ 600	\$ -
Katy Depot / CVB Setup	\$ 23,963	\$ -	\$ -
Filemaker Software (div 3)	\$ -	\$ 1,000	\$ -
Badge ID Printer (div 20)	\$ -	\$ 7,436	\$ -
City Hall Plotter (div 9)	\$ -	\$ 7,116	\$ -
Tourism Information Center Design (div 17)	\$ -	\$ -	\$ 20,000
Taser Cartridges (div 20)	\$ -	\$ 3,707	\$ -
Stalker Lidar XLR (div 20)	\$ -	\$ 4,221	\$ -
Honor Guard Uniforms (div 20)	\$ -	\$ -	\$ 3,600
Car Camera Warranty (div 20)	\$ -	\$ 10,125	\$ -
DAWG Facility Roof (div 22)	\$ -	\$ -	\$ 1,500
Computer Monitors (div 23)	\$ -	\$ 8,625	\$ -
Project Software (div 30)	\$ -	\$ -	\$ 6,000
iPads-2 (div 38)	\$ -	\$ 1,080	\$ -
Computer Monitors (div 38)	\$ -	\$ 510	\$ -
City Hall Façade Repair (div 46)	\$ -	\$ 17,750	\$ -
Coolant Exchanger (div 60)	\$ -	\$ -	\$ 2,200
Capital	\$ -	\$ -	\$ 368,537
Total Expenditures	\$ 245,373	\$ 77,803	\$ 438,552
Transfers/Audit Adjustments/Accruals	\$ 14,623	\$ (7,064)	\$ (7,559)
Ending Cash Balance	\$ 196,760	\$ 112,420	\$ 44,909

**City of Denison
2022/2023 Budget
Vehicle Replacement Fund - Fund 011**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 19,675	\$ -	\$ -
Revenues			
General Revenue	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Lease Payments	\$ 19,675	\$ -	\$ -
Total Expenditures	\$ 19,675	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2022/2023 Budget
Employee Benefits Trust - Fund 012**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Transfer for Insurance Premiums	\$ 1,607,959	\$ 1,648,004	\$ 1,600,000
Total Revenues	\$ 1,607,959	\$ 1,648,004	\$ 1,600,000
Expenditures			
Insurance Premium Payments	\$ 1,607,959	\$ 1,648,004	\$ 1,600,000
Total Expenditures	\$ 1,607,959	\$ 1,648,004	\$ 1,600,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2022/2023 Budget
General Bond Fund - Fund 014**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$1,515,302	\$ 11,397,236	\$ 4,567,818
Revenues			
Sale of Bonds-2021A (Downtown Denison)	\$ 13,500,000	\$ -	\$ -
Refund for Excess Cost of Issuance	\$ 8,392	\$ -	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ 793,519
GF Bond Transfer (Fund 010)	\$ 108,682	\$ 587,855	\$ -
TIRZ #1 Reimbursement	\$ 34,743	\$ 32,087	\$ -
Interest	\$ 7,172	\$ 38,160	\$ 4,000
Total Revenues	\$ 14,452,508	\$ 1,451,622	\$ 797,519
Expenditures			
Bond Payment Expense (Series 2016B)	\$ 821,059	\$ 822,274	\$ -
Bond Payment Transfer (Fund 10 Series 2016B)	\$ -	\$ -	\$ 793,519
West End Remodel	\$ 17,017	\$ 24,732	\$ 51,507
Fire Truck	\$ 1,291,876	\$ -	\$ -
THF Trail Work	\$ -	\$ -	\$ 101,898
Debt Issuance Expense	\$ 190	\$ -	\$ -
D3 (Designing Downtown Denison)	\$ 2,431,011	\$ 7,614,231	\$ 3,314,301
Transfer for Final Bond Payment Series 2016B	\$ -	\$ -	\$ 822,702
Total Expenditures	\$ 4,561,153	\$ 8,461,238	\$ 5,083,927
Transfers/Audit Adjustments/Accruals	\$ (9,421)	\$ 180,197	\$ (180,819)
Ending Cash Balance	\$ 11,397,236	\$ 4,567,818	\$ 100,592

**City of Denison
2022/2023 Budget
Street Improvement Fund - Fund 015**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 7,613,935	\$ 6,857,175	\$ 7,064,172
Revenues			
Transfer from General Fund (FY2016)	\$ 175,000	\$ 175,000	\$ 175,000
Transfer from General Fund (FY2018)	\$ 290,000	\$ 290,000	\$ 290,000
Transfer from Utility Fund (FY2018)	\$ 205,000	\$ 205,000	\$ 205,000
Tax Rollback Transfer (FY2020)	\$ 275,000	\$ 275,000	\$ 275,000
Sidewalk Reimbursement	\$ 7,894	\$ -	\$ -
Refund for Excess Cost of Issuance	\$ 3,188	\$ -	\$ -
Refund from State - Morton Street Bridge Project	\$ 1,616	\$ -	\$ -
Interest	\$ 7,296	\$ 39,777	\$ 5,000
Total Revenues	\$ 964,994	\$ 984,777	\$ 950,000
Expenditures			
Street Design & Construction	\$ 725,489	\$ 77,057	\$ 1,169,168
Crawford Street Road Design	\$ -	\$ 1,350	\$ 335,650
Loy Lake Road Design/Construction	\$ 255,944	\$ 64,676	\$ 5,205,324
700 East Bullock	\$ -	\$ 2,530	\$ 587,470
Sidewalks - 2021 Program	\$ 20,836	\$ 10,669	\$ 4,331
Sidewalks - 2023 Program	\$ -	\$ -	\$ 67,000
Sidewalks - 2023 Ike Hike Project	\$ -	\$ -	\$ 200,000
Streets - 2021 Program	\$ 90,768	\$ -	\$ -
Streets - Fall 2021 Program	\$ -	\$ 521,779	\$ -
Streets - 2023 Program	\$ -	\$ -	\$ 300,000
Street Maintenance Equipment Lease Payments	\$ -	\$ 62,030	\$ 62,030
Bond Payment Transfer (Series 2020B)	\$ 445,000	\$ -	\$ -
Miscellaneous	\$ -	\$ 61,498	\$ 50,000
Total Expenditures	\$ 1,538,037	\$ 801,589	\$ 7,980,973
Transfers/Audit Adjustments/Accruals	\$ (183,718)	\$ 23,809	\$ (23,809)
Ending Cash Balance	\$ 6,857,175	\$ 7,064,172	\$ 9,389

**City of Denison
2022/2023 Budget
TASWA - Fund 017**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ 480,867	\$ 819,942
Revenues			
Transfer from General Fund	\$ 510,972	\$ 497,016	\$ 475,000
Interest	\$ 1,145	\$ 3,027	\$ 2,500
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 512,117	\$ 500,043	\$ 477,500
Expenditures			
General Expenses	\$ 31,250	\$ 91,567	\$ 45,115
Transfer to General Fund (FY2022 Lease)	\$ -	\$ 90,813	\$ 90,813
Transfer to General Fund (FY2023 Lease)	\$ -	\$ -	\$ 162,278
Residential Carts	\$ -	\$ -	\$ 85,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 31,250	\$ 182,379	\$ 383,206
Transfers/Audit Adjustments/Accruals	\$ -	\$ 21,411	\$ (21,411)
Ending Cash Balance	\$ 480,867	\$ 819,942	\$ 892,825

**City of Denison
2022/2023 Budget
Utility Customer Deposits - Fund 021**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 455,767	\$ 486,689	\$ 631,225
Revenues			
Deposits Received	\$ 138,400	\$ 313,050	\$ 235,000
Interest	\$ 3,414	\$ 1,722	\$ 1,200
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 141,814	\$ 314,772	\$ 236,200
Expenditures			
Deposits Refunded	\$ 110,892	\$ 170,235	\$ 175,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 110,892	\$ 170,235	\$ 175,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 486,689	\$ 631,225	\$ 692,425

**City of Denison
2022/2023 Budget
Utility Bond Fund - Fund 022**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 8,662,340	\$ 15,901,142	\$ 28,247,221
Revenues			
Sale of Bonds (Series 2021A) D3 Utilities	\$ 4,000,000	\$ -	\$ -
Sale of Bonds (Series 2021B)	\$ 11,800,000	\$ -	\$ -
Sale of Bonds (Series 2022)	\$ -	\$ 24,300,000	\$ -
Sale of Bonds	\$ -	\$ -	\$ 42,300,000
Excess Cost of Issuance	\$ 14,696	\$ 5,401	\$ -
Other Reimbursement	\$ 127,421	\$ 9,219	\$ -
Interest	\$ 12,001	\$ 193,981	\$ 45,000
Total Revenues	\$ 15,954,118	\$ 24,508,600	\$ 42,345,000
Expenditures			
UF(33) Texoma Pump Station	\$ 63,599	\$ 773,209	\$ 14,122,382
UF(36) Theresa Water Line (Loy Lake to FM691)	\$ 1,986,682	\$ 370,854	\$ 1,651,091
UF(42) Iron Ore Creek Trunk Sewer	\$ 1,111,949	\$ 202,846	\$ 512,296
UF(67) Water Plant Master Plan (SCADA/Coag Study)	\$ 152,045	\$ 560,110	\$ -
UF(53) Loy Lake Road Reconstruction	\$ 30,106	\$ 597,751	\$ 400,509
UF(54) Parkdale Elevated Tank	\$ 23,798	\$ 3,760	\$ 121,762
UF(55-A) W/S System Improvements FY21	\$ 559,582	\$ -	\$ -
UF(55-B) W/S System Improvements FY22	\$ -	\$ 66,781	\$ 433,219
UF Water-Sewer System Improvements FY23	\$ -	\$ -	\$ 402,500
UF(56) Street Utilities - Flora Ln	\$ (94,160)	\$ -	\$ -
UF(59) Secondary Clarifier (Wastewater)	\$ 346,076	\$ 1,154,000	\$ 397,634
UF(62) Randell Dam Repairs	\$ 4,800	\$ 15,000	\$ 792,700
Transfer for Project Inspector (division 93)	\$ 33,000	\$ 33,000	\$ 33,000
Transfer for Project Manager (division 93)	\$ -	\$ -	\$ 67,625
UF(44) Quarter Mile Road Project	\$ 908,819	\$ 1,503,695	\$ -
UFHwy 691-12" Line	\$ -	\$ -	\$ 575,000
UFStreet Utilities - Waterloo/Lang	\$ -	\$ -	\$ 862,500
UF(61) Street Utilities - Main Street D3	\$ 2,307,957	\$ 2,609,521	\$ -
UF(58) Grayson Water Tower (FM691)	\$ 91,541	\$ 45,122	\$ 1,954,878
UF(63) Risk & Resilience Assessment	\$ 25,395	\$ 10,361	\$ -
UF(71) 60" Storm Drain Break	\$ 7,984	\$ 484,204	\$ -
UF(68) Duck Creek Interceptor (sewer lines)	\$ 20,899	\$ 1,038,931	\$ 461,069
UF(64) 691/1417-Preston Rd Waterline	\$ 94,761	\$ 1,610,626	\$ -
UF (69) High Service VFD	\$ -	\$ 163,020	\$ -
UF FM 131/Preston Rd Waterline	\$ -	\$ -	\$ 1,092,500
UF(75) Return Pump Station	\$ -	\$ 131,617	\$ 18,383
UF(70) Parkdale Generator	\$ -	\$ 79,887	\$ 420,113
UF(76) Waterloo Sewer Line Improvements	\$ -	\$ 168,550	\$ 254,318
UF(77) Randell WWTP Expansion to 23 MGD	\$ -	\$ 419,498	\$ -
UF(79) Paw Paw Secondary Clarifier	\$ -	\$ 251,031	\$ 734,952
UF(80) NTRA WWTP Condition Assessment	\$ -	\$ 7,233	\$ 68,614
UF(81) Randell Sludge Removal	\$ -	\$ 18,090	\$ -
UF(82) Randell/Rylant Plant Generator	\$ -	\$ 13,050	\$ -
UF(84) Rusk Waterline	\$ -	\$ 171,670	\$ -
UF(73) 691 EST Service Line (S5)	\$ -	\$ -	\$ 129,000
UF(74) Clarifier Renovations (Water Plant)	\$ -	\$ -	\$ 79,100
UF Street Utilities - Loy Lake Road	\$ -	\$ -	\$ 1,062,018
UF NTRA Wetlands	\$ -	\$ -	\$ 920,000
UF Water Plant Filtration	\$ -	\$ -	\$ 5,175,000
UF Water Gravity Sewer Line	\$ -	\$ -	\$ 4,772,500
UF SCADA	\$ -	\$ -	\$ 850,000
UF Draining Master Plan	\$ -	\$ -	\$ 250,000
UF Paw Paw Belt Press	\$ -	\$ -	\$ 350,000
UF AMI Meters	\$ -	\$ -	\$ 1,000,000
Total Expenditures	\$ 7,674,831	\$ 12,503,416	\$ 39,964,662
Transfers/Audit Adjustments/Accruals	\$ (1,040,485)	\$ 340,895	\$ (491,268)
Ending Cash Balance	\$ 15,901,142	\$ 28,247,221	\$ 30,136,291

**City of Denison
2022/2023 Budget
Utility Capital Fund - Fund 027**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 105,054	\$ 237,694	\$ 103,553
Revenues			
Transfer from Utility Fund (5% Water Sales)	\$ 421,043	\$ -	\$ 500,750
Interest	\$ 361	\$ 919	\$ 350
Total Revenues	\$ 421,403	\$ 919	\$ 501,100
Expenditures			
Sludge Removal (div 80)	\$ -	\$ 28,508	\$ -
Tyler Notify	\$ -	\$ 910	\$ 4,091
Roadway Repairs - Duck Creek Lift Station	\$ 38,838	\$ -	\$ 16,162
Roadway Repairs - Iron Ore Lift Station	\$ 20,200	\$ -	\$ 18,760
High Service Pump Assembly	\$ 24,467	\$ -	\$ -
Raw Water VFD Repair	\$ 9,270	\$ -	\$ -
Parkdale Pump Station Pump	\$ -	\$ 11,988	\$ -
Purchase New LIMS System	\$ 39,600	\$ 953	\$ 7,254
CCTV Camera - Trailer Mount	\$ 110,250	\$ -	\$ -
Meters	\$ 77,999	\$ -	\$ -
Digester Sludge Pump	\$ -	\$ -	\$ 20,000
Grit Basin Drive Assembly	\$ -	\$ 45,756	\$ -
Shop Hoist	\$ 9,372	\$ -	\$ -
Meter Services Laptop	\$ -	\$ 4,553	\$ -
NTRA Wetlands Rehab/Evaluation	\$ -	\$ 1,633	\$ -
VFD for Transfer Well Pump	\$ -	\$ -	\$ 18,000
Bowl Assembly for High service Pump	\$ -	\$ -	\$ 40,000
Cubicles for Lab Staff	\$ -	\$ -	\$ 4,500
Sludge Press	\$ -	\$ -	\$ 300,000
Progressing Cavity Pump	\$ -	\$ -	\$ 31,000
H2S testing meter (Environmental Services)	\$ -	\$ -	\$ 9,000
Generator (Iron Ore)	\$ -	\$ -	\$ 96,000
Total Expenditures	\$ 329,996	\$ 94,299	\$ 564,766
Transfers/Audit Adjustments/Accruals	\$ 41,232	\$ (40,760)	\$ (472)
Ending Cash Balance	\$ 237,694	\$ 103,553	\$ 39,415

**City of Denison
2022/2023 Budget
TIRZ 1 (Gateway Village) - Fund 031**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 751	\$ 182	\$ 297
Revenues			
County TIF Deposits	\$ 145,595	\$ 155,172	\$ 173,716
City TIF Deposits	\$ 227,026	\$ 297,710	\$ 405,708
Interest	\$ 698	\$ 1,092	\$ 1,200
Total Revenues	\$ 373,319	\$ 453,974	\$ 580,624
Expenditures			
Payment to Developer	\$ 334,863	\$ 421,771	\$ -
Reimbursement to City	\$ 39,026	\$ 32,087	\$ -
Total Expenditures	\$ 373,888	\$ 453,858	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 182	\$ 297	\$ 580,921

**City of Denison
2022/2023 Budget
TIRZ 2 (Preston Harbour) - Fund 032**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 1,404	\$ 2,711	\$ 3,912
Revenues			
County TIF Deposits	\$ 484	\$ 778	\$ 835
City TIF Deposits	\$ 809	\$ 410	\$ 3,795
Interest	\$ 14	\$ 14	\$ 15
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 1,307	\$ 1,202	\$ 4,645
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,711	\$ 3,912	\$ 8,557

**City of Denison
2022/2023 Budget
TIRZ 3 (Downtown Denison) - Fund 033**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 464,213	\$ 730,294	\$ 578,953
Revenues			
County TIF Deposits	\$ 138,202	\$ 130,005	\$ 217,231
City TIF Deposits	\$ 254,563	\$ 342,000	\$ 598,555
Interest	\$ 3,908	\$ 2,857	\$ 2,900
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 396,673	\$ 474,862	\$ 818,686
Expenditures			
Bond Payment (2018A-D3 Design)	\$ 117,591	\$ 114,838	\$ -
Bond Payment (2021A-D3 Construction)	\$ -	\$ 498,365	\$ -
Transfer to I&S for Series 2018A Payment	\$ -	\$ -	\$ 117,051
Transfer to I&S for Series 2021A Payment	\$ -	\$ -	\$ 407,400
Series 2022C Bond Payment	\$ -	\$ -	\$ 132,265
Parking Lot (400 W Chestnut)	\$ 12,000	\$ 13,000	\$ 12,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 129,591	\$ 626,203	\$ 668,716
Transfers/Audit Adjustments/Accruals	\$ (1,000)	\$ -	\$ -
Ending Cash Balance	\$ 730,294	\$ 578,953	\$ 728,923

**City of Denison
2022/2023 Budget
TIRZ 4 (Loy Lake) - Fund 034**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ 48,350
Revenues			
County TIF Deposits	\$ -	\$ 17,070	\$ 39,412
City TIF Deposits	\$ -	\$ 31,148	\$ 233,238
Interest	\$ -	\$ 132	\$ 300
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ 48,350	\$ 272,950
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 48,350	\$ 321,300

**City of Denison
2022/2023 Budget
TIRZ 5 (Waterloo Lake) - Fund 035**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ 86,643
Revenues			
County TIF Deposits	\$ -	\$ 28,168	\$ 77,255
City TIF Deposits	\$ -	\$ 58,599	\$ 347,001
Interest	\$ -	\$ 238	\$ 400
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ 87,006	\$ 424,656
Expenditures			
General Expenses	\$ -	\$ 363	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 363	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 86,643	\$ 511,299

**City of Denison
2022/2023 Budget
Project Participation Fund 036**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ 2,684,313
Revenues			
Sale of Bonds (Series 2022B)	\$ -	\$ 4,500,000	\$ -
Excess Cost of Issuance	\$ -	\$ 1,318	\$ -
Interest	\$ -	\$ 4,915	\$ 1,000
Total Revenues	\$ -	\$ 4,506,233	\$ 1,000
Expenditures			
General Expenses	\$ -	\$ 2,019,671	\$ -
Bond Payment Transfer (Series 2022A)	\$ -	\$ -	\$ 204,482
Bond Payment Transfer (Series 2022B)	\$ -	\$ -	\$ 356,100
Total Expenditures	\$ -	\$ 2,019,671	\$ 560,582
Transfers/Audit Adjustments/Accruals	\$ -	\$ 197,752	\$ (197,752)
Ending Cash Balance	\$ -	\$ 2,684,313	\$ 1,926,979

**City of Denison
2022/2023 Budget
City of Denison Library Fund - Fund 037**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 176,458	\$ 218,019	\$ 238,935
Revenues			
Read-To-Win	\$ 95,000	\$ 89,000	\$ 90,000
Library Memorial Fund	\$ 318	\$ 283	\$ 200
Miscellaneous Donations	\$ -	\$ -	\$ 100
Book Sales	\$ 1,960	\$ 1,871	\$ 1,200
Interest	\$ 1,212	\$ 1,001	\$ 1,000
Total Revenues	\$ 98,490	\$ 92,155	\$ 92,500
Expenditures			
Read-To-Win Expenses	\$ 6,812	\$ 30,474	\$ 20,000
Memorial Fund	\$ -	\$ -	\$ 200
Miscellaneous	\$ -	\$ 2,500	\$ 100
Book Sales Expense	\$ -	\$ -	\$ 750
Transfer to GF for RTW Reimbursement	\$ 50,355	\$ 38,254	\$ 50,000
Total Expenditures	\$ 57,167	\$ 71,228	\$ 71,050
Transfers/Audit Adjustments/Accruals	\$ 238	\$ (12)	\$ (364)
Ending Cash Balance	\$ 218,019	\$ 238,935	\$ 260,021

**City of Denison
2022/2023 Budget
Fire Equipment Fund - Fund 040**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 4,877	\$ 5,510	\$ 1,751
Revenues			
Donations	\$ 600	\$ 8,980	\$ 1,000
Interest	\$ 32	\$ 24	\$ 10
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 632	\$ 9,005	\$ 1,010
Expenditures			
General Expenses	\$ -	\$ 12,764	\$ 2,500
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 12,764	\$ 2,500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 5,510	\$ 1,751	\$ 261

**City of Denison
2022/2023 Budget
Fire Training - Fund 041**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 3,685	\$ 6,966	\$ 6,992
Revenues			
LEOSE Revenue	\$ -	\$ -	\$ 500
Texas A&M Grant	\$ 3,250	\$ -	\$ 1,000
Interest	\$ 31	\$ 26	\$ 25
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,281	\$ 26	\$ 1,525
Expenditures			
Training	\$ -	\$ -	\$ 2,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 2,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 6,966	\$ 6,992	\$ 6,517

**City of Denison
2022/2023 Budget
Homeland Security Grant Fund - Fund 044**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 2,009	\$ 2,021	\$ 2,028
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
Interest	\$ 12	\$ 8	\$ 7
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 12	\$ 8	\$ 7
Expenditures			
AFG Grant Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,021	\$ 2,028	\$ 2,035

**City of Denison
2022/2023 Budget
Federal Relief Fund - Fund 045**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ 3,669,895	\$ 4,238,751
Revenues			
Revenue	\$ 3,663,306	\$ 3,663,306	\$ -
Interest	\$ 6,589	\$ 13,058	\$ 100
Total Revenues	\$ 3,669,895	\$ 3,676,364	\$ 100
Expenditures			
Congregate Prevention	\$ -	\$ -	\$ 36,000
PPE	\$ -	\$ 23,319	\$ 29,161
Capital	\$ -	\$ 42,940	\$ 266,060
Public Health Services	\$ -	\$ 158,174	\$ 747,588
Social Determinants	\$ -	\$ 1,133,164	\$ 735,820
W/S Infrastructure Capital	\$ -	\$ 428,561	\$ 737,433
Broadband	\$ -	\$ 265,971	\$ 7,833
Administrative	\$ -	\$ 259,007	\$ 314,571
Revenue Recovery	\$ -	\$ 900,000	\$ -
Total Expenditures	\$ -	\$ 3,211,137	\$ 2,874,464
Transfers/Audit Adjustments/Accruals	\$ -	\$ 103,629	\$ (103,629)
Ending Cash Balance	\$ 3,669,895	\$ 4,238,751	\$ 1,260,758

**City of Denison
2022/2023 Budget
Police Equipment Fund - Fund 050**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 296	\$ 3,094	\$ 1,004
Revenues			
Grant Money Received	\$ 10,426	\$ 4,163	\$ 1,000
Interest	\$ 10	\$ 8	\$ 5
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 10,436	\$ 4,171	\$ 1,005
Expenditures			
General Expenses	\$ 9,239	\$ 4,660	\$ 1,500
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 9,239	\$ 4,660	\$ 1,500
Transfers/Audit Adjustments/Accruals	\$ 1,601	\$ (1,601)	\$ -
Ending Cash Balance	\$ 3,094	\$ 1,004	\$ 509

**City of Denison
2022/2023 Budget
Vehicle Seizures Fund - Fund 055**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 1,256	\$ 1,263	\$ -
Revenues			
Interest	\$ 7	\$ 3	\$ -
Total Revenues	\$ 7	\$ 3	\$ -
Expenditures			
General Expenses	\$ -	\$ 1,267	\$ -
Total Expenditures	\$ -	\$ 1,267	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,263	\$ -	\$ -

**City of Denison
2022/2023 Budget
Hotel Occupancy Tax Fund - Fund 060**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ 25,000
Revenues			
Balance Transfer from General Fund	\$ -	\$ 25,000	\$ -
Hotel Occupancy Taxes	\$ -	\$ -	\$ 575,000
Short Term Rental Taxes	\$ -	\$ -	\$ 50,000
Interest	\$ -	\$ -	\$ 300
Total Revenues	\$ -	\$ 25,000	\$ 625,300
Expenditures			
Transfer to GF for CVB Expenses	\$ -	\$ -	\$ 365,000
Tax Abatements	\$ -	\$ -	\$ 185,000
Strategic Plan & Destination Audit	\$ -	\$ -	\$ 22,000
Total Expenditures	\$ -	\$ -	\$ 572,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 25,000	\$ 78,300

**City of Denison
2022/2023 Budget
Public Improvement District (PID) 1 - Fund 061**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ 4,220	\$ 4,235
Revenues			
Revenue	\$ 15,000	\$ -	\$ -
Interest	\$ 23	\$ 16	\$ 15
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 15,023	\$ 16	\$ 15
Expenditures			
General Expenses	\$ 10,803	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 10,803	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,220	\$ 4,235	\$ 4,250

**City of Denison
2022/2023 Budget
THF Park Fund - Fund 067**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ 35	\$ 65
Revenues			
Revenue	\$ 35	\$ 30	\$ 100
Interest	\$ 1	\$ 0	\$ 0
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 35	\$ 30	\$ 100
Expenditures			
General Expenses	\$ -	\$ -	\$ 100
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 100
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 35	\$ 65	\$ 66

**City of Denison
2022/2023 Budget
Special Events Fund - Fund 069**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 18,693	\$ 19,576	\$ 30,546
Revenues			
Main Street Inc	\$ 1,660	\$ 4,200	\$ 2,000
Doc Holliday	\$ 8,738	\$ 19,438	\$ 5,000
July 4th	\$ 3,650	\$ 18,800	\$ 10,000
Ice Rink	\$ 112,082	\$ 122,210	\$ 100,000
Music On Main	\$ 22,007	\$ 62,970	\$ 60,000
Miscellaneous	\$ 2,765	\$ 16,801	\$ 5,000
General Revenue	\$ -	\$ 14,950	\$ 10,000
Sesquicentennial Celebration	\$ -	\$ 49,754	\$ 2,000
Interest	\$ 11	\$ 7	\$ 5
Total Revenues	\$ 150,913	\$ 309,130	\$ 194,005
Expenditures			
Main Street Inc	\$ 926	\$ 977	\$ 2,000
Doc Holliday	\$ 8,738	\$ 19,438	\$ 5,000
July 4th	\$ 3,650	\$ 18,800	\$ 10,000
Bark & Paws	\$ 778	\$ -	\$ -
Ice Rink	\$ 112,082	\$ 122,029	\$ 100,000
Music On Main	\$ 32,907	\$ 62,970	\$ 60,000
Miscellaneous	\$ 2,218	\$ 17,391	\$ 5,000
General Expenses	\$ -	\$ 14,900	\$ 10,000
Sesquicentennial Celebration	\$ -	\$ 31,008	\$ 2,000
Total Expenditures	\$ 161,299	\$ 287,513	\$ 194,000
Transfers/Audit Adjustments/Accruals	\$ 11,270	\$ (10,647)	\$ -
Ending Cash Balance	\$ 19,576	\$ 30,546	\$ 30,551

**City of Denison
2022/2023 Budget
Park Dedication Fee Fund - Fund 070**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ 48,069	\$ 55,732
Revenues			
Revenues	\$ 48,000	\$ 7,500	\$ 75,000
Interest	\$ 69	\$ 162	\$ 400
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 48,069	\$ 7,662	\$ 75,400
Expenditures			
General Expenses	\$ -	\$ -	\$ 25,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 48,069	\$ 55,732	\$ 106,132

**City of Denison
2022/2023 Budget
Parks & Recreation Fund - Fund 071**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 426,961	\$ 463,829	\$ 647,137
Revenues			
General Park Maint Fee	\$ 137,861	\$ 145,439	\$ 135,000
Aquatic Fund Fee	\$ 330,128	\$ 350,214	\$ 330,000
Waterloo Park Fee	\$ 96,559	\$ 102,673	\$ 95,000
Miscellaneous Revenue	\$ -	\$ 16,000	\$ -
Trail Grant Reimbursement	\$ 176,661	\$ -	\$ -
Donations	\$ -	\$ 43	\$ -
Billing Penalties	\$ 2,311	\$ 14,370	\$ 13,000
Interest	\$ 3,309	\$ 2,457	\$ 2,300
Total Revenues	\$ 746,830	\$ 631,195	\$ 575,300
Expenditures			
General Park Maintenance Fee (071-000-09700)			
Park Improvement Projects	\$ -	\$ -	\$ -
Katy Trail Repayment to General Fund	\$ 73,000	\$ 74,979	\$ -
Parks & Trails Master Plan	\$ 67,906	\$ 68,132	\$ -
Soft Surface Trails & Signage	\$ -	\$ -	\$ 30,000
Multi Surface Court (Munson)	\$ -	\$ -	\$ 60,000
Playground & Recreation Equipment	\$ -	\$ -	\$ 20,000
General Park Maintenance	\$ -	\$ -	\$ 25,000
Total	\$ 140,906	\$ 143,111	\$ 135,000
General Expense (071-000-09010)			
Katy Trail Sculptures	\$ -	\$ 12,500	\$ -
Total	\$ -	\$ 12,500	\$ -
Aquatic Fund Fee (071-000-09750)			
Aquatic Fund Transfer	\$ 216,616	\$ 200,095	\$ 260,000
Deck Repair	\$ -	\$ 23,631	\$ -
Deck Heater	\$ -	\$ -	\$ 8,500
Aquatic Feasibility Study	\$ -	\$ 7,225	\$ 9,500
Spare Pump and Impeller	\$ -	\$ -	\$ 8,000
Deck Furniture	\$ -	\$ -	\$ 5,000
Automatic Pool Vacuum	\$ -	\$ -	\$ 7,000
Total	\$ 216,616	\$ 230,951	\$ 298,000
Waterloo Park Fee (071-000-09780)			
Waterloo Park Trail (City Match)	\$ 83,097	\$ -	\$ -
Waterloo Park (Grant Reimbursed)	\$ 175,272	\$ -	\$ -
Parks & Trails Master Plan (Waterloo Portion)	\$ -	\$ 12,800	\$ -
Waterloo Park Improvements	\$ 68,444	\$ -	\$ -
Trout/Catfish (Waterloo)	\$ 8,999	\$ 9,194	\$ 12,000
Wayfinding Signs & Policy Signs	\$ -	\$ -	\$ 28,000
Waterlook Lake Bridge Repairs	\$ -	\$ -	\$ 20,000
Pond Fountains	\$ -	\$ -	\$ 15,000
Miscellaneous Expenses	\$ -	\$ 25,813	\$ 20,000
Total	\$ 335,812	\$ 47,807	\$ 95,000
Receivables write-off	\$ 13,005	\$ 11,332	\$ 15,000
Total Expenditures	\$ 706,339	\$ 445,701	\$ 543,000
Transfers/Audit Adjustments/Accruals	\$ (3,623)	\$ (2,187)	\$ -
Ending Cash Balance	\$ 463,829	\$ 647,137	\$ 679,437

**City of Denison
2022/2023 Budget
Law Enforcement Forfeiture Fund - Fund 073**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 10,335	\$ 27,822	\$ 39,602
Revenues			
Seizure Funds Awarded	\$ 24,805	\$ 46,244	\$ 35,000
Fund 55 Transfer	\$ -	\$ 1,267	\$ -
Interest	\$ 83	\$ 152	\$ 200
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 24,888	\$ 47,663	\$ 35,200
Expenditures			
Grayson County Attorney's Office	\$ 6,201	\$ 19,168	\$ 8,750
Law Enforcement Expenses	\$ 500	\$ 18,015	\$ 25,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 6,701	\$ 37,183	\$ 33,750
Transfers/Audit Adjustments/Accruals	\$ (700)	\$ 1,300	\$ -
Ending Cash Balance	\$ 27,822	\$ 39,602	\$ 41,052

**City of Denison
2022/2023 Budget
Canine Fund - Fund 077**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 29,692	\$ 3,112	\$ 2,669
Revenues			
Revenue	\$ 6,300	\$ -	\$ -
Interest	\$ 114	\$ 10	\$ 2
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 6,414	\$ 10	\$ 2
Expenditures			
General Expenses	\$ 32,994	\$ 454	\$ 250
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 32,994	\$ 454	\$ 250
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 3,112	\$ 2,669	\$ 2,421

**City of Denison
2022/2023 Budget
Sister City Fund - Fund 078**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 16,333	\$ 16,333	\$ 15,723
Revenues			
Munson Foundation Grant	\$ -	\$ 11,600	\$ 10,000
	\$ -	\$ 8,600	\$ -
Total Revenues	\$ -	\$ 20,200	\$ 10,000
Expenditures			
General Expenses	\$ -	\$ 20,810	\$ 8,000
Total Expenditures	\$ -	\$ 20,810	\$ 8,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 16,333	\$ 15,723	\$ 17,723

**City of Denison
2022/2023 Budget
Cemetery Care Fund - Fund 081**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 11,134	\$ 4,350	\$ 168,689
Revenues			
Donations	\$ -	\$ 164,117	\$ -
Interest	\$ 63	\$ 222	\$ 100
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 63	\$ 164,339	\$ 100
Expenditures			
General Expenses	\$ 6,847	\$ -	\$ 265
Fencing/Gates at Fairview & Magnolia	\$ -	\$ -	\$ 164,117
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 6,847	\$ -	\$ 164,382
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,350	\$ 168,689	\$ 4,407

**City of Denison
2022/2023 Budget
Law Enforcement - Seizure Fund - Fund 083**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 115,967	\$ 103,901	\$ 72,505
Revenues			
Seized Funds	\$ 12,739	\$ 14,848	\$ 15,000
Total Revenues	\$ 12,739	\$ 14,848	\$ 15,000
Expenditures			
Funds Awarded to the City	\$ 24,805	\$ 46,244	\$ 35,000
Total Expenditures	\$ 24,805	\$ 46,244	\$ 35,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 103,901	\$ 72,505	\$ 52,505

**City of Denison
2022/2023 Budget
Police Training - Fund 084**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
LEOSE Revenue	\$ 3,107	\$ 2,695	\$ 1,500
Interest	\$ 11	\$ 6	\$ 3
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,118	\$ 2,701	\$ 1,503
Expenditures			
General Expenses	\$ 3,118	\$ 2,701	\$ 1,503
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 3,118	\$ 2,701	\$ 1,503
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2022/2023 Budget
Cemetery Pre-Pay O&C Fund - Fund 086**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 145,760	\$ 145,071	\$ 140,835
Revenues			
Revenue	\$ 8,020	\$ 18,885	\$ 12,000
Interest	\$ 1,291	\$ 582	\$ 550
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 9,311	\$ 19,468	\$ 12,550
Expenditures			
Transfer to General Fund	\$ 8,020	\$ 18,885	\$ 12,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 8,020	\$ 18,885	\$ 12,000
Transfers/Audit Adjustments/Accruals	\$ (1,980)	\$ (4,818)	\$ (5,292)
Ending Cash Balance	\$ 145,071	\$ 140,835	\$ 136,093

**City of Denison
2022/2023 Budget
Tree Mitigation Fund - Fund 088**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues			
Revenue	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

**City of Denison
2022/2023 Budget
Truancy & Prevention Diversion Fund - Fund 089**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 2,916	\$ 14,951	\$ 25,036
Revenues			
Revenue	\$ 11,982	\$ 10,010	\$ 10,000
Interest	\$ 53	\$ 75	\$ 80
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 12,034	\$ 10,085	\$ 10,080
Expenditures			
Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 14,951	\$ 25,036	\$ 35,116

**City of Denison
2022/2023 Budget
Municipal Court Building Security Fund - Fund 090**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 4,236	\$ 16,970	\$ 22,528
Revenues			
Court Fees	\$ 12,671	\$ 10,304	\$ 10,000
Interest	\$ 63	\$ 77	\$ 80
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 12,734	\$ 10,381	\$ 10,080
Expenditures			
Transfer to GF for Security Costs	\$ -	\$ -	\$ 4,500
Miscellaneous Expenses	\$ -	\$ 4,823	\$ 15,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 4,823	\$ 19,500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 16,970	\$ 22,528	\$ 13,108

**City of Denison
2022/2023 Budget
Municipal Court Technology Fund - Fund 091**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 20,623	\$ 28,609	\$ 30,243
Revenues			
Revenue	\$ 10,817	\$ 8,667	\$ 9,000
Interest	\$ 141	\$ 100	\$ 25
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 10,958	\$ 8,767	\$ 9,025
Expenditures			
Incode Court Notify	\$ -	\$ -	\$ 2,000
Incode Training	\$ -	\$ -	\$ 2,000
Miscellaneous Expenses	\$ 2,972	\$ 7,133	\$ 10,000
Incode 10 Upgrade	\$ -	\$ -	\$ 12,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 2,972	\$ 7,133	\$ 26,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 28,609	\$ 30,243	\$ 13,268

**City of Denison
2022/2023 Budget
Municipal Jury Fund - Fund 092**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 58	\$ 298	\$ 500
Revenues			
Revenue	\$ 239	\$ 200	\$ 150
Interest	\$ 1	\$ 2	\$ 2
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 240	\$ 202	\$ 152
Expenditures			
Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 298	\$ 500	\$ 652

**City of Denison
2022/2023 Budget
Federally Forfeited Funds - Fund 093**

	Actual 2021	Estimated 2022	Budgeted 2023
Beginning Cash Balance	\$ 92,327	\$ 58,848	\$ 54,703
Revenues			
Forfeiture Funds Awarded	\$ -	\$ 31,674	\$ -
Interest	\$ 447	\$ 164	\$ 50
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 447	\$ 31,838	\$ 50
Expenditures			
Miscellaneous Expenses	\$ 33,926	\$ 5,020	\$ 9,053
SCU Vehicle	\$ -	\$ 14,111	\$ -
Capital Requests	\$ -	\$ 16,852	\$ 10,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 33,926	\$ 35,983	\$ 19,053
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 58,848	\$ 54,703	\$ 35,700

SUPPLEMENTAL INFORMATION



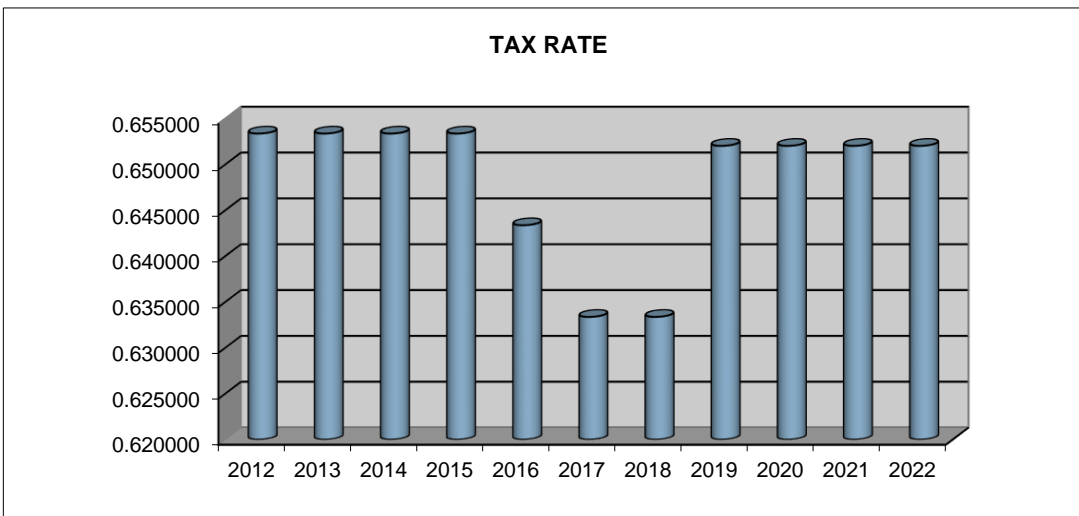
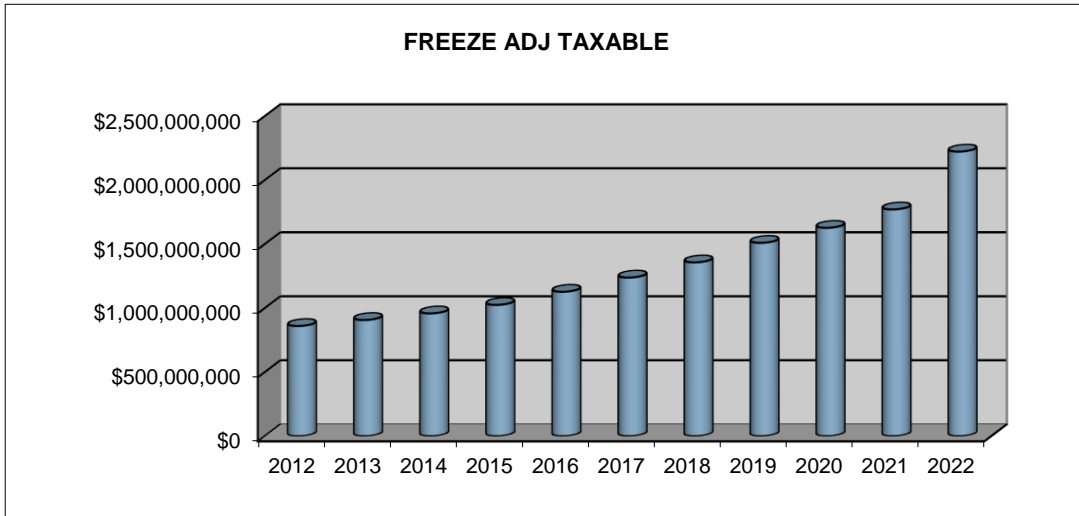
City of Denison, Texas

Statistics

Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2020 Census)	24,479
Population (2021 Estimate)	25,179
Area in Square Miles	29.11
Land	29.05
Water	0.6
Fire Protection / EMS Service (Oct 2021 - Sep 2022)	
Fire Runs	1,257
EMS Runs	3,826
Number of Employees	62
Police Protection (Oct 2021 - Sep 2022)	
Calls for Service	18,661
Alarm Responses	1,018
Arrests	1,591
Animal Control Calls	2,317
Number of Sworn Officers	53
Municipal Water Utility (Oct 2021 - Sep 2022)	
Active Residential Accounts	10,197
Active Commercial Accounts	1,113
Active Industrial Accounts	6
Daily Average Consumption (Gallons)	10,620
Number of Parks	14
Total Park Acreage	587.7
Community Development (Oct 2021 - Sep 2022)	
Number of Houses Demolished	18
Building Permits (Oct 2021 - Sep 2022)	2737
New Residence Permits	423
New Non-Residence Permits	7
Accessory Buildings	46
Carports / Garages	1
Residence Add / Alt	95
Non-Residence Add / Alt	36
Demolition - Commercial/Residential	17
Electrical - Commercial/Residential	218
Irrigation - Commercial/Residential	131
Swimming Pool - Above/In Ground	9
Certificate of Occupancy Permit	95
Sign Permits	108
Fire Permits	61
Plumbing Permits	204
Mechanical Permits	89
Roofing Permits	164
Fence Permit	291
Various Other Permits	742

City of Denison 2022/2023 Budget Analysis of Property Valuations and Tax Rates

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2012	\$860,692,018	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	\$1,239,379,446	0.633377	\$7,849,944
2018	\$1,357,822,666	0.633377	\$8,600,136
2019	\$1,510,467,960	0.652034	\$9,848,765
2020	\$1,627,858,207	0.652034	\$10,614,189
2021	\$1,771,666,236	0.652034	\$11,551,866
2022	\$2,223,402,897	0.652034	\$14,497,343



**City of Denison
2022/2023 Budget
Full-Time Budgeted Positions
General Fund**

	FY19 Total Positions	FY20 Total Positions	FY21 Total Positions	FY22 Total Positions	FY23 Budgeted Positions
Figures are as of 10/1 each fiscal year.					
Division 002: Executive Services (Council Included)					
	10	10	11	12	13
Division 003: Main Street					
	2	2	2	4	4
Division 007: Office of the City Marshal					
	0	1	1	1	1
Division 008: Cemeteries					
	4	4	5	5	5
Division 009: Information Technology					
	4	4	5	5	5
Division 010: Employee Services					
	4	3	3	3	3
Division 011: Accounting					
	6	6	6	7	7
Division 015: Municipal Court					
	4	4	4	3	3
Division 016: Public Library					
	10	10	10	11	11
Division 017: Marketing & Tourism					
	0	1	1	1	1
Division 018: Community Relations & Media					
	1	1	2	1	1
Division 020: Police					
	53	53	55	59	59
Division 022: Animal Services					
	2	2	2	3	3
Division 023: Communications					
	11	11	11	13	13
Division 024: Denison Fire Rescue					
	56	56	58	60	63
Division 030: Planning					
	3	4	4	4	3
Division 037: Building Permitting & Inspections					
	6	6	6	6	6
Division 038: Code Compliance					
	5	5	5	6	6
Division 044: Refuse Collection					
	14	15	15	16	16
Division 046: Building Maintenance					
	1	1	1	1	2
Division 055: Traffic & Markings					
	2	2	2	2	2
Division 057: Street Maintenance					
	9	9	10	13	13
Division 058: Demolition					
	1	1	1	1	1
Division 060: Fleet & Facility Services					
	6	6	7	7	7
Division 070: Parks					
	11	11	8	10	11
Division 071: Recreation					
	0	2	5	4	4
Division 074: THF Park					
	2	3	4	4	4
Division 075: Aquatics					
	2	3	3	3	3
Total Full-Time Budgeted Positions	229	236	247	265	270

**City of Denison
2022/2023 Budget
Full-Time Budgeted Positions
Utility Fund**

Figures are as of 10/1 each fiscal year.

	FY19 Total Positions	FY20 Total Positions	FY21 Total Positions	FY22 Total Positions	FY23 Budgeted Positions
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Division 080: Water Treatment	13	12	12	12	12
Division 082: Laboratory Services	2	2	2	3	3
Division 084: Utilities	11	19	19	20	23
Division 085: Meter Service	5	4	5	5	5
Division 088: Paw Paw WWT	12	12	12	12	12
Division 090: Environmental Services	2	2	2	3	3
Division 091: Utilities Customer Service	5	5	5	5	5
Division 093: Public Works Administration	5	8	9	8	8
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	59	68	70	72	75

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF DENISON

Taxing Unit Name

Phone (area code and number)

Taxing Unit's 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 Form 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 not 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.

SECTION 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 Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 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 (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,068,861,853
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 318,026,970
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,750,834,883
4.	2021 total adopted tax rate.	\$ 0.652034 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values:.....	\$ 13,168,943
	B. 2021 values resulting from final court decisions:.....	- \$ 10,500,000
	C. 2021 value loss. Subtract B from A. ³	\$ 2,668,943
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value:	\$ 33,830,402
	B. 2021 disputed value:	- \$ 5,074,560
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 28,755,842
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 31,424,785

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,782,259,668
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 3,100
10.	2021 taxable value lost because property first qualified for an exemption in 2022. 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 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 1,138,321 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 4,384,473 C. Value loss. Add A and B. ⁶	\$ 5,522,794
11.	2021 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 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value:..... \$ 132,676 B. 2022 productivity or special appraised value:..... - \$ 418 C. Value loss. Subtract B from A. ⁷	\$ 132,258
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,658,152
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 245,450,787
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,531,150,729
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 9,983,623
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 42,648
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 10,026,271
18.	Total 2022 taxable value on the 2022 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:..... \$ 2,572,251,735 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ _____ 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 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 490,721,003 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 2,081,530,732

⁵ Tex. Tax Code § 26.012(15)
⁶ Tex. Tax Code § 26.012(15)
⁷ Tex. Tax Code § 26.012(15)
⁸ Tex. Tax Code § 26.03(c)
⁹ Tex. Tax Code § 26.012(13)
¹⁰ Tex. Tax Code § 26.012(13)
¹¹ Tex. Tax Code § 26.012, 26.04(c-2)
¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
A.	2022 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	\$ 19,467,640
B.	2022 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.	\$ 19,467,640
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 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 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 348,848,838
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 1,752,149,534
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 6,159,671
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing 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, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 83,387,014
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 89,546,685
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 1,662,602,849
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.603046 /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____ /\$100

SECTION 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:

- 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.
- 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 Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.554667 /\$100
29.	2021 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> .	\$ 1,782,259,668

¹³ Tex. Tax Code § 26.01(c) and (d)
¹⁴ Tex. Tax Code § 26.01(c)
¹⁵ Tex. Tax Code § 26.01(d)
¹⁶ Tex. Tax Code § 26.012(6)(B)
¹⁷ Tex. Tax Code § 26.012(6)
¹⁸ Tex. Tax Code § 26.012(17)
¹⁹ Tex. Tax Code § 26.012(17)
²⁰ Tex. Tax Code § 26.04(c)
²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ <u>9,885,606</u>
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. 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 2021. This line applies only to tax years preceding tax year 2021. + \$ <u>35,435</u>	
	B. 2021 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 2022 captured appraised value in Line 18D, enter 0. - \$ <u>730,235</u>	
	C. 2021 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 D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ <u>0</u>	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>-694,800</u>	
	E. Add Line 30 to 31D.	\$ <u>9,190,806</u>
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,662,602,849</u>
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.552796</u> /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 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 state reimbursement received by the county for the same purpose. \$ <u>0</u>	
	B. 2021 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. - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ <u>0</u>	
	B. 2021 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, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ <u>0</u>	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>0</u> /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0</u> /\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2022 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, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 2021 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, 2020 and ending on June 30, 2021. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.552796 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ 2,190,355</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.131742/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.684538 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.708496 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first 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, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p>Total 2022 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>3,447,915</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>1,674,070</u></p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ <u>1,773,845</u></p>	\$ <u>1,773,845</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>0</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>1,773,845</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>96.68</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>96.79</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>96.54</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>96.70</u> %</p> <p>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%. ³¹</p>	<u>96.68</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,834,758</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,752,149,534</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.104714</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.813210</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

²⁷ Tex. Tax Code § 26.042(a)
²⁸ Tex. Tax Code § 26.012(7)
²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)
³⁰ Tex. Tax Code § 26.04(b)
³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ _____ 0 /\$100

SECTION 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
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, 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 2021, enter 0.	\$ _____ 0
52.	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 2021 or in May 2022. Multiply the amount on Line 51 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 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 2,348,863
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,752,149,534
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0.134057 /\$100
55.	2022 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> .	\$ _____ 0.603046 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ _____ 0.603046 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.813210 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ 0.679153 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment 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.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	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
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 1,752,149,534
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ 0.679153 /\$100

³² Tex. Tax Code § 26.041(d)
³³ Tex. Tax Code § 26.041(i)
³⁴ Tex. Tax Code § 26.041(d)
³⁵ Tex. Tax Code § 26.04(c)
³⁶ Tex. Tax Code § 26.04(c)
³⁷ Tex. Tax Code § 26.045(d)
³⁸ Tex. Tax Code § 26.045(i)

SECTION 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 taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.048042</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.045308</u> /\$100
65.	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, enter zero.	\$ <u>0</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0.093350</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.772503</u> /\$100

SECTION 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.⁴⁴

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.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.552796</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,752,149,534</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.028536</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.104714</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.686046</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(B-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.652034 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.652034 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,531,150,729
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 9,983,623
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,662,602,849
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.772503 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.603046 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.772503 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.686046 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here ▶ Laurie Alsabbagh
Printed Name of Taxing Unit Representative

sign here ▶ Laurie Alsabbagh Date 8-11-2022
Taxing Unit Representative

⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)
⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)