

ORDINANCE NUMBER 5365

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DENISON, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF DENISON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024; AND ENDING ON SEPTEMBER 30, 2025 FOR THE CITY OF DENISON; AND APPROPRIATING FUNDS FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET; PROVIDING FOR SAVINGS, REPEALING AND SEVERABILITY CLAUSES; PROVIDING AN EFFECTIVE DATE; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE WAS PASSED WAS OPEN TO THE PUBLIC AS REQUIRED BY LAW.

WHEREAS, the proposed budget has been prepared by the City Manager of the City of Denison and on file in the office of the City Clerk and available to the citizens for inspection since August 9, 2024; and

WHEREAS, all public notices and hearings on the budget have been duly advertised, published and conducted as required by law; and

WHEREAS, all citizens were given the opportunity to be heard regarding the budget at the public hearing on September 3, 2024, for which public notice was published and given in all things as required by law; and

WHEREAS, at the public hearing the financial condition, comparative expenditures as filed, and public comments were duly considered; and

WHEREAS, it is the determination of the City Council that the budget should be adopted and the funds therefore appropriated.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DENISON, TEXAS:

SECTION 1: The budget for the City of Denison, a municipal corporation, for the fiscal year October 1, 2024, through September 30, 2025, which calls for a total expenditure of forty six million three hundred sixty thousand one hundred eighty six Dollars (\$46,360,186) from the General fund, and twenty five million four hundred seventeen thousand four hundred twenty seven Dollars (\$25,417,427) from the Utility Fund, is hereby approved, adopted, and ratified; and the funds for said amounts are hereby appropriated.

SECTION 2: A copy of said budget, attached hereto as Exhibit "A" and incorporated herein for all purposes, shall be kept on file at all times in the office of the City Clerk.

SECTION 3: Should any section, subsection, sentence, clause, phrase of this Ordinance, or the budget it adopts, be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance, or the budget, shall remain in full force and effect. Denison hereby declares that it would have passed this Ordinance and adopted the budget, and each section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

SECTION 4. All provisions of any ordinance, resolution, and appropriation in conflict with this Ordinance are hereby repealed to the extent they are in conflict. Any remaining portions of said ordinance, resolution, and appropriation shall remain in full force and effect.

SECTION 5. The City Manager is authorized to approve transfers between line items in any divisional budget which will neither decrease a program or service adopted in said budget, nor increase expenditures over the total amount of expenditures approved in said budget, in order to meet unanticipated expenditures within any

program or service.

SECTION 6. This ordinance shall become and be effective on and after its adoption; provided, however, that the Annual Budget adopted herein, along with fees and charges established herein, shall have an effective date of October 1, 2024.

SECTION 7. It is hereby found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that a public notice of the time, place, and purpose of said meeting was given, all as required by Section 551.041 Texas Government Code.

AND IT IS SO ORDERED.

On motion by Mayor Pro Tem Adams, seconded by Council Member Thorne, the City Council adopted the budget for the fiscal year October 1, 2024, through September 30, 2025, by the following roll call vote:

Ayes: Adams, Courtright, Thorne, Crawley, Massey, Redwine and Thomas.

Nays:

Abstentions:

At regular meeting, September 3, 2024.



ROBERT CRAWLEY, MAYOR

ATTEST:



Christine Wallentine, City Clerk



Exhibit "A"
FY 2024 – 2025 City of Denison Budget

CITY OF DENISON



Operating Budget FY 2024/2025

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 \$533,454 (4.0% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$709,083.

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	Proposed FY2025	Adopted FY2024
Property Tax Rate:	0.652034	0.652034
No New Revenue Tax Rate:	0.658060	0.642342
No New Revenue M&O Tax Rate:	0.640569	0.626025
Voter Approval Tax Rate:	0.862984	0.859743
Debt Rate:	0.023793	0.088930

The total amount of all outstanding general obligation debt is \$102,9000,000

Of this amount, \$151,768,000 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

Robert Crawley
Mayor

Michael Courtright
Council Member, Place 1

Spence Redwine
Council Member, Place 4

James Thorne
Council Member, Place 2

Aaron Thomas
Council Member, Place 5

Josh Massey
Council Member, Place 3

Teresa Adams, Mayor Pro Tem
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

Mark Christopher
Director of Information Technology

Amanda Parsons
Director of Parks & Recreation

Donna Dow
Director of Main Street

Gregory Mitchell
Director of Library

GENERAL FUND



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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 Engagement
- Police
- Animal Services
- Communications
- Denison Fire Rescue
- Planning
- Building Permitting & Inspections
- Code Compliance
- Refuse & Recycling
- Facilities
- Traffic & Markings
- Street Maintenance
- Demolition/Right-of-Way
- Fleet Services
- Parks
- Recreation
- THF Park
- Aquatics

**City of Denison
2024/2025 Budget
General Fund Revenues**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
Revenues			
Division: 600			
60010 Current Taxes	\$ 10,352,503	\$ 10,954,477	\$ 13,600,000
60020 Current Delinquent Taxes	\$ 3,414,680	\$ 4,400,000	\$ 4,400,000
60030 Delinquent Taxes	\$ 176,481	\$ 170,000	\$ 160,000
60040 Mixed Beverages	\$ 81,971	\$ 100,000	\$ 85,000
60050 Sales Tax	\$ 8,251,124	\$ 8,200,000	\$ 8,400,000
60060 Bingo Tax	\$ 4,250	\$ 10,577	\$ 10,000
60070 P.I.L.O.T.	\$ 50,977	\$ 49,535	\$ 50,000
60090 Atmos Energy	\$ 482,107	\$ 450,000	\$ 450,000
60100 Electricity Franchise Fee	\$ 964,804	\$ 974,465	\$ 985,000
60110 Telephone Fees	\$ 41,710	\$ 35,000	\$ 35,000
60120 Cableone	\$ 129,392	\$ 135,000	\$ 125,000
60130 Encroachment fees	\$ 900	\$ 700	\$ -
60140 W&S Franchise Fees	\$ 890,214	\$ 1,025,000	\$ 582,500
60150 Code Compliance	\$ 129,745	\$ 80,000	\$ 85,000
61020 Licenses - Beverages	\$ 8,595	\$ 8,500	\$ 8,500
61040 Permits - Building	\$ 595,403	\$ 675,000	\$ 700,000
61050 Permits - Electrical	\$ 36,466	\$ 35,000	\$ 35,000
61060 Permits - Plumbing, Heat, AC	\$ 75,759	\$ 85,000	\$ 80,000
61070 Permits - Miscellaneous	\$ 24,875	\$ 28,000	\$ 28,000
61090 Off Prem. Sign Annual Fee	\$ 6,025	\$ 5,200	\$ 5,200
61100 Registration-Electrical, Plumbing	\$ 38,900	\$ 40,000	\$ 40,000
61120 Planning & Zoning	\$ 52,225	\$ 47,000	\$ 50,000
62010 Penalty & Interest	\$ 185,100	\$ 200,000	\$ 175,000
62020 Traffic & Criminal	\$ 413,067	\$ 415,000	\$ 415,000
63000 Emergency Response	\$ 36,183	\$ 28,000	\$ 30,000
63010 Refuse Disposal	\$ 7,114,331	\$ 7,350,000	\$ 7,650,000
63020 Ambulance Service	\$ 1,599,347	\$ 1,625,000	\$ 1,600,000
63030 Swimming Pools	\$ 246,079	\$ 180,000	\$ 225,000
63045 Food Truck	\$ 31,371	\$ 36,000	\$ 35,000
63046 Kayak Rentals	\$ 829	\$ 2,000	\$ 2,000
63050 Recreation Revenue	\$ 27,785	\$ 35,000	\$ 35,000
63060 T-Bar Fields	\$ 750	\$ -	\$ -
63100 Special Refuse Charges	\$ 48,129	\$ 40,000	\$ 45,000
63110 Collection Station	\$ 58,429	\$ 70,000	\$ 60,000
63120 Concrete Box Sales	\$ 22,100	\$ 20,000	\$ 20,000
63130 Lot Sales	\$ 44,040	\$ 50,000	\$ 50,000
63140 Open/Close Fees	\$ 58,475	\$ 50,000	\$ 55,000
63150 Vault Setting/Foundation Fees	\$ 3,250	\$ 4,000	\$ 3,000
63210 Library Fees	\$ 2,480	\$ 3,200	\$ 2,500
63230 Library-Reimbursing Grant	\$ 51,258	\$ 63,902	\$ 50,000
63250 Fax & Photocopies	\$ 10,690	\$ 8,500	\$ 9,000
63950 THF Park Revenue	\$ 313,163	\$ 350,000	\$ 350,000
64030 County Services (Fire & EMS)	\$ 114,984	\$ 292,008	\$ 292,008
65010 Interest Income	\$ 369,653	\$ 620,000	\$ 420,000
65030 E-911	\$ 171,181	\$ 195,000	\$ 195,000
65040 Donations	\$ -	\$ 3,625	\$ -
65060 Lease Proceeds	\$ 774,000	\$ 3,228,162	\$ 445,236
65070 Leases Issued	\$ -	\$ -	\$ -
65080 Security & Task Force Reimbursement	\$ 237,392	\$ 225,000	\$ 175,000
65090 TASWA Gainsharing	\$ 557,952	\$ 585,521	\$ 575,000
65100 Miscellaneous	\$ 278,270	\$ 490,000	\$ 350,000
65110 Transfer/W&S	\$ 1,614,960	\$ 776,328	\$ 550,000
65130 Gain/Loss on Sale of Assets	\$ 274,859	\$ 200,000	\$ 60,000
65140 Credit Card Convenience Fees	\$ -	\$ 80,000	\$ 80,000
65190 Federal Relief Funds	\$ -	\$ -	\$ -
65200 External Reimbursements	\$ 7,185	\$ 8,500	\$ 8,000
08100 Transfers In	\$ 856,477	\$ 1,849,636	\$ 2,660,310
General Fund Revenues	\$ 41,332,876	\$ 46,592,836	\$ 46,536,254

**City of Denison
2024/2025 Budget
General Fund Division Summaries**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
Expenditures			
001-001 Emergency Operations Center	\$ -	\$ -	\$ 9,675
001-002 Executive Services	\$ 1,262,007	\$ 1,318,735	\$ 1,389,835
001-003 Main Street	\$ 463,608	\$ 472,798	\$ 536,348
001-004 Non-Departmental	\$ 6,163,470	\$ 8,696,020	\$ 6,166,482
001-007 City Marshal	\$ 135,594	\$ 121,178	\$ 148,948
001-008 Cemeteries	\$ 326,155	\$ 394,927	\$ 412,853
001-009 Information Technology	\$ 1,229,232	\$ 1,565,324	\$ 1,496,172
001-010 Employee Services	\$ 375,588	\$ 432,285	\$ 444,763
001-011 Accounting	\$ 675,951	\$ 702,019	\$ 734,558
001-015 Municipal Court	\$ 256,956	\$ 271,385	\$ 297,213
001-016 Public Library	\$ 870,948	\$ 977,404	\$ 1,024,991
001-017 Marketing & Tourism	\$ 423,818	\$ 535,237	\$ 569,250
001-018 Community Engagement	\$ 128,941	\$ 183,433	\$ 228,615
001-020 Police	\$ 6,081,997	\$ 7,035,956	\$ 8,047,987
001-022 Animal Services	\$ 357,671	\$ 386,108	\$ 419,059
001-023 Public Safety Communications	\$ 1,015,890	\$ 1,048,834	\$ 1,127,370
001-024 Denison Fire Rescue	\$ 7,512,655	\$ 8,106,763	\$ 8,203,212
001-030 Planning	\$ 563,791	\$ 649,008	\$ 746,247
001-031 Historic Preservation	\$ -	\$ -	\$ 13,750
001-037 Building Permitting & Inspections	\$ 499,946	\$ 570,174	\$ 685,763
001-038 Code Compliance	\$ 525,217	\$ 571,183	\$ 628,243
001-044 Refuse & Recycling	\$ 2,746,532	\$ 3,130,121	\$ 3,338,245
001-046 Facilities	\$ 346,543	\$ 566,682	\$ 475,073
001-055 Traffic & Markings	\$ 528,915	\$ 485,765	\$ 512,146
001-057 Street Maintenance	\$ 815,978	\$ 861,139	\$ 1,179,083
001-058 Demolition/Right-of-Way	\$ 81,453	\$ 196,581	\$ 114,352
001-060 Fleet Services	\$ 2,040,520	\$ 2,635,990	\$ 2,122,548
001-070 Parks	\$ 1,322,545	\$ 1,376,494	\$ 1,564,353
001-071 Recreation	\$ 392,717	\$ 515,159	\$ 564,787
001-074 THF Park	\$ 1,074,401	\$ 1,083,362	\$ 1,064,386
001-075 Aquatics	\$ 480,237	\$ 480,927	\$ 531,546
001-000 Transfers Out	\$ 1,710,508	\$ 1,765,521	\$ 1,517,333
001-000 Bad Debt Expense	\$ 31,562	\$ 30,000	\$ 45,000
001-000 Capital Outlay - Right of Use Asset	\$ -	\$ -	\$ -
General Fund Expenditures	\$ 40,441,345	\$ 47,166,514	\$ 46,360,186
Revenue Total:	\$ 41,332,876	\$ 46,592,836	\$ 46,536,254
Expenditure Total:	\$ (40,441,345)	\$ (47,166,514)	\$ (46,360,186)
General Fund Net Total:	\$ 891,531	\$ (573,678)	\$ 176,068

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 001 - Emergency Operations Center (EOC)			
81010 Social Security - Full Time	\$ -	\$ -	\$ -
81020 Retirement TMRS	\$ -	\$ -	\$ -
81100 Salaries & Wages - Full time	\$ -	\$ -	\$ -
82030 Software Maintenance Fees	\$ -	\$ -	\$ 3,200
82160 Training & Travel	\$ -	\$ -	\$ 1,000
82730 Community Outreach	\$ -	\$ -	\$ 1,500
83300 Department Supplies	\$ -	\$ -	\$ 1,000
84130 Contracts & Agreements	\$ -	\$ -	\$ 2,975
Division Total: Emergency Operations Center	\$ -	\$ -	\$ 9,675

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**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 002 - Executive Services			
81010 Social Security - Full Time	\$ 30,105	\$ 31,500	\$ 34,052
81015 Social Security - Part Time	\$ 321	\$ 321	\$ 321
81020 Retirement TMRS	\$ 44,161	\$ 48,500	\$ 49,542
81040 Employee Insurance	\$ 20,330	\$ 26,000	\$ 31,422
81050 Workers' Compensation	\$ 432	\$ 454	\$ 587
81080 Longevity	\$ 1,585	\$ 2,060	\$ 2,280
81100 Salaries & Wages - Full Time	\$ 404,072	\$ 438,000	\$ 442,845
81150 Salaries & Wages - Part Time	\$ 4,201	\$ 4,200	\$ 4,200
81198 Accrued Wages	\$ 2,256	\$ -	\$ 4,681
82030 Software Maintenance Fees	\$ -	\$ 3,100	\$ -
82040 Postage	\$ 603	\$ 750	\$ 1,250
82160 Training/Travel	\$ 22,071	\$ 35,000	\$ 35,000
82180 Tuition Reimbursement	\$ 5,250	\$ 5,250	\$ 10,500
82200 Car Allowance	\$ -	\$ -	\$ -
82210 Enterprise Car Rental Program	\$ 14,018	\$ -	\$ 22,480
82700 Professional Fees	\$ 282,353	\$ 290,000	\$ 338,500
82740 Advertising	\$ 7,474	\$ 7,500	\$ 13,000
82780 Printing & Binding	\$ -	\$ 750	\$ 500
82820 Membership/Subscriptions	\$ 7,237	\$ 5,600	\$ 5,600
83010 Office Supplies	\$ 6,088	\$ 6,500	\$ 6,500
83020 Service Awards	\$ 122	\$ 250	\$ 800
83050 Hospitality	\$ 525	\$ 2,000	\$ 1,050
83060 Uniforms/Boots	\$ 512	\$ -	\$ -
83120 Food	\$ 8,090	\$ 7,500	\$ 6,000
83130 Food - Council	\$ -	\$ -	\$ -
83245 Reimbursed Expenses	\$ -	\$ -	\$ -
83300 Department Supplies	\$ 11,718	\$ 1,500	\$ -
83460 Auto Maintenance	\$ -	\$ -	\$ 225
83930 Special Events	\$ 9,888	\$ 17,000	\$ 8,500
84360 Elections	\$ 19,082	\$ 15,000	\$ 20,000
84400 Legal Services	\$ 359,514	\$ 370,000	\$ 350,000
Division Total: Executive Services	\$ 1,262,007	\$ 1,318,735	\$ 1,389,835

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Proposed
General Fund 001		2023		2024		2025
<u>Expenditures</u>						
Division: 003 - Main Street						
81010	Social Security - Full Time	\$ 14,965	\$	16,600	\$	17,292
81015	Social Security - Part Time	\$ 300	\$	-	\$	-
81020	Retirement TMRS	\$ 21,976	\$	24,800	\$	25,158
81040	Employee Insurance	\$ 21,464	\$	23,300	\$	27,310
81050	Workers' Compensation	\$ 206	\$	213	\$	295
81080	Longevity	\$ 1,205	\$	1,560	\$	1,080
81090	Overtime	\$ 3,694	\$	2,000	\$	3,000
81100	Salaries & Wages - Full Time	\$ 196,946	\$	223,000	\$	224,956
81150	Salaries & Wages - Part Time	\$ 3,924	\$	-	\$	-
81198	Accrued Wages	\$ 2,481	\$	-	\$	4,507
82030	Software Maintenance Fees	\$ 8	\$	-	\$	-
82040	Postage	\$ 124	\$	175	\$	200
82160	Training/Travel	\$ 22,955	\$	13,500	\$	10,500
82620	Electricity	\$ 1,568	\$	5,300	\$	5,600
82700	Professional Fees	\$ 11,928	\$	5,000	\$	1,500
82730	Community Outreach	\$ 72	\$	-	\$	-
82740	Advertising	\$ 19,693	\$	12,000	\$	12,000
82750	Rent	\$ 10,113	\$	10,500	\$	5,300
82780	Printing & Binding	\$ 10,499	\$	11,200	\$	10,000
82820	Membership/Subscriptions	\$ 1,867	\$	2,500	\$	2,500
83010	Office Supplies	\$ 1,032	\$	1,000	\$	1,200
83020	Service Awards	\$ 747	\$	300	\$	1,000
83060	Uniforms/ Boots	\$ -	\$	400	\$	1,000
83280	Minor Tools	\$ -	\$	1,500	\$	2,500
83290	Safety/ PPE	\$ 108	\$	-	\$	-
83300	Department Supplies	\$ 199	\$	2,100	\$	2,000
83460	Auto Maintenance	\$ -	\$	-	\$	450
83480	Machine & Equipment Maintenance	\$ 22	\$	-	\$	-
83920	Historic Preservation	\$ 32	\$	850	\$	2,000
83930	Special Events	\$ 115,480	\$	115,000	\$	175,000
Division Total: Main Street		\$ 463,608	\$	472,798	\$	536,348

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 004 - Non-Departmental			
82210 Enterprise Car Rental Program	\$ -	\$ 800,000	\$ -
82620 Electricity	\$ 30,627	\$ 30,627	\$ 30,627
82700 Professional Fees	\$ 43,350	\$ 3,500	\$ -
82820 Membership/Subscriptions	\$ 11,947	\$ 18,700	\$ 17,500
82905 Grant Match	\$ -	\$ -	\$ 245,000
83285 Capital Requests (Proposed)	\$ 77,714	\$ 292,290	\$ 294,892
83286 Capital Requests (Lease)	\$ 2,384,913	\$ 3,228,162	\$ 445,236
83287 Capital Requests (Appropriated)	\$ 38,687	\$ 5,069	\$ -
83980 Miscellaneous	\$ 1,382	\$ -	\$ -
84040 Utility Rate Case Expense	\$ 5,000	\$ 4,900	\$ -
84060 Insurance-Liability	\$ 222,756	\$ 281,257	\$ 345,000
84110 Texoma Community Center Contrib.	\$ 40,000	\$ 45,000	\$ 45,000
84115 Texoma Family Shelter	\$ 25,000	\$ 500	\$ -
84130 Contracts & Agreements	\$ 124,099	\$ 127,500	\$ 117,000
84140 Contingency	\$ 156,067	\$ 10,000	\$ 50,000
84160 Taps Contract	\$ 39,375	\$ 31,500	\$ 31,500
84170 Credit Card Merchant Fees	\$ 83,803	\$ 100,000	\$ 100,000
84180 Claims & Refunds	\$ 350	\$ 60,081	\$ 1,500
84260 Interest Expense	\$ 108,847	\$ 158,204	\$ 299,814
84270 Lease Payments	\$ 1,134,530	\$ 1,327,472	\$ 1,503,243
84400 Legal Services	\$ -	\$ 1,086	\$ 25,000
84700 Tax Collections	\$ 13,267	\$ 13,388	\$ 13,500
84940 TIRZ Contributions	\$ 1,306,078	\$ 1,740,673	\$ 2,211,670
84941 TIRZ Administration	\$ 612	\$ 17,500	\$ 15,000
84950 Appraisal District	\$ 315,067	\$ 398,611	\$ 375,000
Division Total: Non-Departmental	\$ 6,163,470	\$ 8,696,020	\$ 6,166,482

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 007 - City Marshal			
81010 Social Security - Full Time	\$ 5,671	\$ 6,200	\$ 6,204
81015 Social Security - Part Time	\$ 1,847	\$ 1,000	\$ 1,913
81020 Retirement TMRS	\$ 8,074	\$ 8,915	\$ 9,027
81040 Employee Insurance	\$ 6,234	\$ 6,916	\$ 6,916
81050 Workers' Compensation	\$ 1,062	\$ 1,372	\$ 1,638
81080 Longevity	\$ 203	\$ 300	\$ 360
81090 Overtime	\$ -	\$ -	\$ -
81100 Salaries & Wages - Full Time	\$ 74,315	\$ 80,500	\$ 80,743
81150 Salaries & Wages - Part Time	\$ 24,143	\$ 12,275	\$ 25,000
81198 Accrued Wages	\$ 305	\$ -	\$ 982
82160 Training/Travel	\$ 3,369	\$ 3,000	\$ 4,500
82210 Enterprise Car Rental Program	\$ 9,964	\$ -	\$ 9,890
82700 Professional Fees	\$ -	\$ -	\$ 200
82820 Membership/Subscriptions	\$ -	\$ -	\$ 100
83010 Office Supplies	\$ 350	\$ 450	\$ 250
83060 Uniforms/Boots	\$ 58	\$ 100	\$ 500
83290 Safety/PPE	\$ -	\$ 150	\$ 500
83460 Auto Maintenance	\$ -	\$ -	\$ 225
Division Total: City Marshal	\$ 135,594	\$ 121,178	\$ 148,948

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 008 - Cemeteries			
81010 Social Security - Full Time	\$ 12,497	\$ 15,800	\$ 16,431
81015 Social Security - Part Time	\$ 1,705	\$ 1,836	\$ 1,836
81020 Retirement TMRS	\$ 18,381	\$ 23,300	\$ 23,906
81040 Employee Insurance	\$ 26,094	\$ 33,400	\$ 33,893
81050 Workers' Compensation	\$ 3,702	\$ 3,634	\$ 5,209
81080 Longevity	\$ 148	\$ 780	\$ 1,020
81090 Overtime	\$ 3,874	\$ 5,000	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 165,762	\$ 206,500	\$ 211,268
81150 Salaries & Wages - Part Time	\$ 22,284	\$ 26,000	\$ 24,000
81198 Accrued Wages	\$ 1,383	\$ -	\$ 155
82040 Postage	\$ 111	\$ 150	\$ 150
82120 Equipment Rental	\$ -	\$ 750	\$ 2,500
82140 Oil & Filters	\$ 83	\$ 100	\$ 100
82160 Training/Travel	\$ 4,082	\$ 2,200	\$ 2,000
82210 Enterprise Rental Car Program	\$ -	\$ -	\$ 11,835
82420 Building & Grounds Maintenance	\$ 13,816	\$ 12,000	\$ 11,000
82620 Electricity	\$ 4,655	\$ 6,000	\$ 6,000
82700 Professional Fees	\$ 1,500	\$ 77	\$ -
82710 Temporary-Contract Labor	\$ -	\$ -	\$ 3,000
82740 Advertising	\$ -	\$ 25	\$ -
82820 Membership/Subscriptions	\$ 8,201	\$ 10,250	\$ 9,975
83010 Office Supplies	\$ 952	\$ 1,000	\$ 1,000
83040 Janitorial Expense	\$ -	\$ -	\$ 1,500
83060 Uniforms/Boots	\$ 3,015	\$ 3,000	\$ 2,650
83160 Auto/Equip Fuel	\$ 5,327	\$ 4,500	\$ 4,500
83240 Chemical Supplies	\$ 3,905	\$ 4,500	\$ 5,000
83280 Minor Tools	\$ 1,272	\$ 3,800	\$ 6,600
83290 Safety/PPE	\$ 347	\$ 400	\$ 400
83300 Department Supplies	\$ 3,847	\$ 5,600	\$ 3,200
83310 Equipment	\$ -	\$ -	\$ -
83378 Burial Supplies	\$ 14,347	\$ 16,000	\$ 16,000
83380 Botanical & Grounds Maintenance	\$ -	\$ -	\$ -
83440 Building Maint	\$ 347	\$ 750	\$ -
83460 Auto Maintenance	\$ -	\$ 75	\$ 225
83480 Machine & Equipment Maintenance	\$ 4,523	\$ 7,500	\$ 2,500
Division Total: Cemeteries	\$ 326,155	\$ 394,927	\$ 412,853

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 009 - Information Technology			
81010 Social Security - Full Time	\$ 23,773	\$ 27,200	\$ 32,975
81020 Retirement TMRS	\$ 35,186	\$ 40,700	\$ 47,976
81040 Employee Insurance	\$ 30,886	\$ 31,400	\$ 41,296
81050 Workers' Compensation	\$ 314	\$ 337	\$ 562
81080 Longevity	\$ 2,234	\$ 2,440	\$ 2,580
81090 Overtime	\$ 2,015	\$ 4,300	\$ 3,000
81100 Salaries & Wages - Full Time	\$ 320,398	\$ 360,000	\$ 428,469
81198 Accrued Wages	\$ 1,537	\$ -	\$ 3,149
82010 Telecommunications	\$ 271,845	\$ 300,000	\$ 312,000
82030 Software Maintenance Fees	\$ 19,520	\$ 9,236	\$ -
82031 Web Domains	\$ 313	\$ 475	\$ 475
82040 Postage	\$ -	\$ 15	\$ -
82050 Licenses	\$ 123,648	\$ 140,651	\$ 136,100
82060 Alarm/Burglary	\$ 7,200	\$ 7,500	\$ 7,800
82160 Training/Travel	\$ -	\$ 500	\$ 6,000
82210 Enterprise Car Rental Program	\$ 609	\$ -	\$ 12,190
82430 Maintenance Fees	\$ 291,477	\$ 312,628	\$ 287,700
82450 Radio Maintenance	\$ 12,673	\$ -	\$ 10,200
82700 Professional Fees	\$ 4,830	\$ 78,000	\$ 14,000
82760 Office Machines	\$ 26,094	\$ 80,000	\$ 50,000
82820 Membership/Subscriptions	\$ 175	\$ 200	\$ 1,000
83010 Office Supplies	\$ 2,062	\$ 2,000	\$ 2,000
83060 Uniform/Boots	\$ 887	\$ 250	\$ 1,000
83280 Minor Tools	\$ 245	\$ 250	\$ 250
83283 Workstation/Mobile Equipment	\$ 3,855	\$ 12,000	\$ 10,000
83284 Network Hardware	\$ 27,406	\$ 33,000	\$ 30,000
83290 Safety/PPE	\$ 13	\$ -	\$ -
83300 Department Supplies	\$ 20,035	\$ 40,000	\$ 30,000
83460 Auto Maintenance	\$ -	\$ -	\$ 450
83995 Public Safety	\$ -	\$ 82,242	\$ 25,000
Division Total: Information Technology	\$ 1,229,232	\$ 1,565,324	\$ 1,496,172

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 16,348	\$ 18,900	\$ 19,530
81020 Retirement TMRS	\$ 23,913	\$ 28,062	\$ 28,414
81040 Employee Insurance	\$ 18,812	\$ 20,790	\$ 20,791
81050 Workers' Compensation	\$ 224	\$ 230	\$ 331
81080 Longevity	\$ 2,112	\$ 2,520	\$ 2,700
81100 Salaries & Wages - Full Time	\$ 218,594	\$ 251,500	\$ 252,593
81198 Accrued Wages	\$ 987	\$ -	\$ 2,529
82030 Software Maintenance Fees	\$ 21,250	\$ 22,738	\$ 23,875
82040 Postage	\$ 301	\$ 300	\$ 500
82160 Training/Travel	\$ 2,911	\$ 5,200	\$ 5,000
82170 Staff Development	\$ 1,912	\$ 4,620	\$ 5,500
82700 Professional Fees	\$ 5,795	\$ 4,000	\$ 7,000
82740 Advertising	\$ 830	\$ 750	\$ 3,000
82780 Printing & Binding	\$ 192	\$ 200	\$ 500
82820 Membership/Subscriptions	\$ 438	\$ 675	\$ 500
82860 Physicals	\$ 14,649	\$ 12,000	\$ 14,000
83010 Office Supplies	\$ 1,443	\$ 1,600	\$ 1,500
83020 Service Awards	\$ 4,747	\$ 7,200	\$ 5,500
83030 Employee Recognition	\$ 15,974	\$ 17,000	\$ 17,000
83050 Hospitality	\$ 1,242	\$ 1,000	\$ 1,000
83290 Safety/PPE	\$ 19	\$ -	\$ -
83900 Civil Service	\$ 8,726	\$ 20,000	\$ 20,000
84760 Unemployment	\$ 14,169	\$ 13,000	\$ 13,000
Division Total: Employee Services	\$ 375,588	\$ 432,285	\$ 444,763

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Proposed
General Fund 001		2023		2024		2025
<u>Expenditures</u>						
Division: 011 - Accounting						
81010	Social Security - Full Time	\$ 35,888	\$	38,700	\$	40,232
81015	Social Security - Part Time	\$ 226	\$	-	\$	-
81020	Retirement TMRS	\$ 51,632	\$	56,500	\$	58,533
81040	Employee Insurance	\$ 42,234	\$	46,100	\$	48,261
81050	Workers' Compensation	\$ 462	\$	494	\$	686
81080	Longevity	\$ 2,504	\$	2,675	\$	3,180
81100	Salaries & Wages - Full Time	\$ 446,492	\$	504,500	\$	523,147
81150	Salaries & Wages - Part Time	\$ 2,568	\$	-	\$	-
81198	Accrued Wages	\$ 2,615	\$	-	\$	2,719
82030	Software Maintenance Fees	\$ -	\$	-	\$	-
82040	Postage	\$ 2,751	\$	2,800	\$	3,000
82160	Training/Travel	\$ 4,699	\$	2,500	\$	5,500
82700	Professional Fees	\$ 78,730	\$	40,000	\$	40,000
82780	Printing and Binding	\$ -	\$	100	\$	200
82820	Membership/Subscriptions	\$ 1,494	\$	1,400	\$	1,400
83010	Office Supplies	\$ 3,657	\$	5,000	\$	6,000
83060	Uniforms/Boots	\$ -	\$	500	\$	700
83120	Food	\$ -	\$	750	\$	1,000
Division Total: Accounting		\$ 675,951	\$	702,019	\$	734,558

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 015 - Municipal Court			
81010 Social Security - Full Time	\$ 8,752	\$ 10,381	\$ 10,395
81015 Social Security - Part Time	\$ 4,190	\$ 4,000	\$ 5,206
81020 Retirement TMRS	\$ 12,290	\$ 14,927	\$ 15,123
81040 Employee Insurance	\$ 18,649	\$ 20,190	\$ 20,361
81050 Workers' Compensation	\$ 183	\$ 187	\$ 235
81080 Longevity	\$ 125	\$ 600	\$ 780
81100 Salaries & Wages - Full Time	\$ 114,715	\$ 131,500	\$ 135,097
81150 Salaries & Wages - Part Time	\$ 54,815	\$ 54,000	\$ 68,050
81198 Accrued Wages	\$ 259	\$ -	\$ 2,841
82040 Postage	\$ 3,640	\$ 3,500	\$ 3,500
82160 Training/Travel	\$ 4,401	\$ 3,500	\$ 6,000
82700 Professional Fees	\$ 32,092	\$ 25,000	\$ 25,000
82820 Membership/Subscriptions	\$ 296	\$ 300	\$ 400
83010 Office Supplies	\$ 2,549	\$ 3,000	\$ 3,000
83060 Uniforms/Boots	\$ -	\$ 300	\$ 1,000
83460 Auto Maint	\$ -	\$ -	\$ 225
Division Total: Municipal Court	\$ 256,956	\$ 271,385	\$ 297,213

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**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
Expenditures			
Division: 016 - Public Library			
81010 Social Security - Full Time	\$ 36,062	\$ 41,800	\$ 41,966
81015 Social Security - Part Time	\$ 6,596	\$ 7,918	\$ 9,035
81020 Retirement TMRS	\$ 51,484	\$ 60,000	\$ 61,057
81040 Employee Insurance	\$ 55,284	\$ 69,000	\$ 71,539
81050 Workers' Compensation	\$ 775	\$ 831	\$ 1,164
81080 Longevity	\$ 2,838	\$ 4,680	\$ 5,340
81100 Salaries & Wages - Full Time	\$ 472,328	\$ 537,000	\$ 543,237
81150 Salaries & Wages - Part Time	\$ 86,218	\$ 100,000	\$ 118,100
81198 Accrued Wages	\$ 3,246	\$ -	\$ 4,903
82032 Software	\$ 7,572	\$ 5,000	\$ 5,000
82040 Postage	\$ 1,017	\$ 1,000	\$ 1,000
82160 Training/Travel	\$ 705	\$ 2,500	\$ 2,000
82420 Building & Grnds Maintenance	\$ -	\$ -	\$ -
82620 Electricity	\$ 18,998	\$ 21,000	\$ 22,500
82630 Gas & Propane	\$ 5,415	\$ 5,700	\$ 5,500
82700 Professional Fees	\$ 173	\$ 200	\$ 500
82730 Community Outreach	\$ 312	\$ 1,475	\$ 1,500
82800 BARR	\$ 42,000	\$ 42,000	\$ 42,000
82820 Membership/Subscriptions	\$ 2,359	\$ 8,400	\$ 13,000
83010 Office Supplies	\$ 2,080	\$ 2,500	\$ 2,500
83040 Janitorial Expense	\$ 3,084	\$ 2,400	\$ 33,150
83100 Youth Services	\$ 17,022	\$ 15,200	\$ 18,000
83110 Family Place	\$ 423	\$ 1,700	\$ 1,000
83300 Department Supplies	\$ 12,326	\$ 15,000	\$ 17,000
83440 Building Maintenance	\$ 41,593	\$ 32,000	\$ 2,000
83480 Machine & Equipment Maintenance	\$ 1,037	\$ 100	\$ 2,000
Division Total: Public Library	\$ 870,948	\$ 977,404	\$ 1,024,991

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 017 - Marketing & Tourism			
81010 Social Security - Full Time	\$ 3,829	\$ 4,628	\$ 4,632
81020 Retirement TMRS	\$ 5,465	\$ 6,654	\$ 6,739
81040 Employee Insurance	\$ 6,159	\$ 6,922	\$ 7,450
81050 Workers' Compensation	\$ 52	\$ 53	\$ 79
81080 Longevity	\$ 85	\$ 180	\$ 240
81100 Salaries & Wages - Full Time	\$ 50,350	\$ 60,000	\$ 60,311
81198 Accrued Wages	\$ 219	-	\$ 803
82030 Software Maintenance Fees	\$ -	-	\$ 24,996
82040 Postage	\$ 739	\$ 300	\$ 3,000
82160 Training/Travel	\$ 4,526	\$ 6,000	\$ 10,000
82620 Electricity	\$ 1,189	\$ 1,500	\$ 1,500
82700 Professional Fees	\$ 81,599	\$ 105,000	\$ 105,000
82730 Community Outreach	\$ -	-	\$ 5,000
82740 Advertising	\$ 71,758	\$ 115,000	\$ 100,000
82750 Rent	\$ 10,113	\$ 10,500	\$ 5,300
82780 Printing & Binding	\$ 4,361	\$ 5,000	\$ 15,000
82820 Membership/Subscriptions	\$ 15,191	\$ 15,000	\$ 15,000
83010 Office Supplies	\$ 494	\$ 1,500	\$ 2,000
83040 Janitorial Expense	\$ -	\$ 2,000	\$ 2,200
83920 Historic Preservation	\$ 5,000	\$ 25,000	\$ 15,000
83930 Special Events	\$ 19,100	\$ 40,000	\$ 50,000
84130 Contracts & Agreements	\$ 10,000	\$ 10,000	\$ 10,000
84900 Denison CVB	\$ 1,920	-	-
84905 Arts Program	\$ 131,667	\$ 120,000	\$ 125,000
Division Total: Marketing & Tourism	\$ 423,818	\$ 535,237	\$ 569,250

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 018 - Community Engagement			
81010 Social Security - Full Time	\$ 4,600	\$ 6,710	\$ 7,050
81020 Retirement TMRS	\$ 6,557	\$ 9,649	\$ 10,257
81040 Employee Insurance	\$ 6,196	\$ 6,940	\$ 6,956
81050 Workers' Compensation	\$ 69	\$ 64	\$ 121
81080 Longevity	\$ 53	\$ 120	\$ 180
81100 Salaries & Wages - Full Time	\$ 60,462	\$ 86,600	\$ 91,979
81198 Accrued Wages	\$ 263	\$ -	\$ 1,522
82030 Software Maintenance Fees	\$ 4,788	\$ 31,500	\$ 19,800
82040 Postage	\$ 1	\$ 25	\$ 500
82160 Training/Travel	\$ 1,754	\$ 2,500	\$ 3,750
82620 Electricity	\$ -	\$ -	\$ -
82700 Professional Fees	\$ 35,088	\$ 18,000	\$ 60,000
82730 Community Outreach	\$ 4,258	\$ 10,000	\$ 13,000
82750 Rent	\$ -	\$ -	\$ -
82780 Printing & Binding	\$ 32	\$ 2,000	\$ 4,000
82820 Membership/Subscriptions	\$ 2,189	\$ 1,825	\$ 1,500
83010 Office Supplies	\$ 670	\$ 2,500	\$ 2,500
83040 Janitorial Expense	\$ 263	\$ -	\$ -
83300 Department Supplies	\$ -	\$ -	\$ 2,500
83930 Special Events	\$ 780	\$ 3,000	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 919	\$ 2,000	\$ -
Division Total: Community Engagement	\$ 128,941	\$ 183,433	\$ 228,615

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 319,130	\$ 395,000	\$ 431,972
81020 Retirement TMRS	\$ 465,325	\$ 590,000	\$ 628,477
81040 Employee Insurance	\$ 282,276	\$ 350,000	\$ 417,840
81050 Workers' Compensation	\$ 44,957	\$ 62,143	\$ 78,481
81080 Longevity	\$ 23,084	\$ 26,940	\$ 29,280
81090 Overtime	\$ 103,388	\$ 132,000	\$ 75,000
81095 FBI Task Force Overtime	\$ 52,593	\$ 60,000	\$ 30,000
81096 HPTC Overtime	\$ -	\$ -	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 4,111,844	\$ 5,100,000	\$ 5,487,407
81198 Accrued Wages	\$ 28,150	\$ -	\$ 47,380
82030 Software Maintenance Fees	\$ -	\$ 750	\$ -
82040 Postage	\$ 980	\$ 850	\$ 800
82160 Training/Travel	\$ 36,579	\$ 50,000	\$ 45,000
82210 Enterprise Car Rental Program	\$ 297,188	\$ -	\$ 430,000
82620 Electricity	\$ 20,532	\$ 21,000	\$ 22,600
82630 Gas & Propane	\$ 2,096	\$ 1,900	\$ 2,000
82700 Professional Fees	\$ 18,477	\$ 35,000	\$ 57,000
82730 Community Outreach	\$ 8,891	\$ 7,815	\$ 7,000
82780 Printing & Binding	\$ 2,873	\$ 1,000	\$ 1,500
82820 Membership/Subscriptions	\$ 15,716	\$ 17,900	\$ 17,000
82985 Recruiting	\$ 1,097	\$ 2,738	\$ 4,000
83010 Office Supplies	\$ 27,442	\$ 8,000	\$ 11,000
83040 Janitorial Expense	\$ 24,310	\$ 25,000	\$ 25,000
83060 Uniforms/Boots	\$ 39,989	\$ 42,000	\$ 45,100
83120 Food	\$ 7,361	\$ 8,000	\$ 6,500
83160 Auto/Equip Fuel	\$ 286	\$ 1,000	\$ 2,000
83245 External Expenses (SRO)	\$ -	\$ -	\$ -
83300 Department Supplies	\$ 47,982	\$ 41,920	\$ 50,000
83320 Ammunition & Firearms	\$ 14,472	\$ 15,000	\$ 14,000
83370 K-9 Expense	\$ 2,650	\$ 4,000	\$ 2,700
83440 Building Maintenance	\$ 51,231	\$ 30,000	\$ 30,000
83460 Auto Maintenance	\$ 28,423	\$ 4,000	\$ 21,950
83980 Miscellaneous	\$ 2,676	\$ 2,000	\$ 2,000
85130 Radio Equipment	\$ -	\$ -	\$ -
Division Total: Police	\$ 6,081,997	\$ 7,035,956	\$ 8,047,987

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 022 - Animal Services			
81010 Social Security - Full Time	\$ 8,933	\$ 9,500	\$ 10,506
81020 Retirement TMRS	\$ 13,141	\$ 14,000	\$ 15,285
81040 Employee Insurance	\$ 18,390	\$ 20,342	\$ 20,366
81050 Workers' Compensation	\$ 1,759	\$ 1,905	\$ 2,700
81080 Longevity	\$ 1,378	\$ 1,680	\$ 1,860
81090 Overtime	\$ 3,949	\$ 3,200	\$ 3,200
81100 Salaries & Wages - Full Time	\$ 116,243	\$ 122,000	\$ 132,269
81198 Accrued Wages	\$ 1,029	\$ -	\$ 278
82160 Training/Travel	\$ 1,743	\$ 2,000	\$ 2,000
82210 Enterprise Car Rental Program	\$ 24,294	\$ -	\$ 28,070
82620 Electricity	\$ 2,119	\$ 2,500	\$ 2,200
82630 Gas & Propane	\$ 721	\$ 700	\$ 750
82700 Professional Fees	\$ 146,187	\$ 175,000	\$ 187,500
83060 Uniforms/Boots	\$ 745	\$ 750	\$ 1,200
83245 External Expense (DAWG)	\$ 3,335	\$ 4,500	\$ 4,200
83280 Minor Tools	\$ 695	\$ 150	\$ -
83300 Department Supplies	\$ 13,012	\$ 5,000	\$ 4,500
83440 Building Maintenance	\$ -	\$ 22,881	\$ 1,500
83460 Auto Maintenance	\$ -	\$ -	\$ 675
Division Total: Animal Services	\$ 357,671	\$ 386,108	\$ 419,059

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 023 - Public Safety Communications			
81010 Social Security - Full Time	\$ 45,278	\$ 52,800	\$ 53,705
81020 Retirement TMRS	\$ 65,754	\$ 77,000	\$ 78,136
81040 Employee Insurance	\$ 57,419	\$ 69,000	\$ 88,639
81050 Workers' Compensation	\$ 994	\$ 647	\$ 885
81080 Longevity	\$ 1,939	\$ 1,500	\$ 2,820
81090 Overtime	\$ 77,001	\$ 108,000	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 527,825	\$ 593,000	\$ 674,211
81198 Accrued Wages	\$ (2,704)	\$ -	\$ 6,474
82010 Telecommunications	\$ 67,424	\$ 25,000	\$ 80,000
82030 Software Maintenance Fees	\$ 152,590	\$ 88,000	\$ 88,000
82160 Training/Travel	\$ 2,504	\$ 9,587	\$ 7,000
82450 Radio Maintenance	\$ 8,482	\$ 10,200	\$ 10,200
82620 Electricity	\$ 3,690	\$ 3,800	\$ 4,000
82700 Professional Fees	\$ 4,333	\$ 5,300	\$ 2,300
83010 Office Supplies	\$ 1,206	\$ 3,000	\$ -
83040 Janitorial Expense	\$ -	\$ -	\$ 3,000
83060 Uniforms/Boots	\$ 2,099	\$ 2,000	\$ 3,000
83300 Department Supplies	\$ 55	\$ -	\$ -
85110 Machinery/Equipment	\$ -	\$ -	\$ -
Division Total: Public Safety Communications	\$ 1,015,890	\$ 1,048,834	\$ 1,127,370

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 88,551	\$ 92,857	\$ 93,908
81020 Retirement TMRS	\$ 22,093	\$ 24,370	\$ 24,849
81030 Firemen's Retirement	\$ 923,625	\$ 990,000	\$ 953,737
81040 Employee Insurance	\$ 370,315	\$ 412,000	\$ 427,291
81050 Workers' Compensation	\$ 54,580	\$ 71,921	\$ 85,335
81080 Longevity	\$ 22,840	\$ 29,100	\$ 29,580
81090 Overtime	\$ 321,520	\$ 220,000	\$ 200,000
81098 FLSA Overtime	\$ 297,351	\$ 300,000	\$ 325,000
81100 Salaries & Wages - Full Time	\$ 4,758,370	\$ 5,300,000	\$ 5,237,222
81198 Accrued Wages	\$ 6,423	\$ -	\$ 26,330
82030 Software Maintenance Fees	\$ 6,936	\$ 15,275	\$ 22,225
82040 Postage	\$ 215	\$ 125	\$ 250
82140 Oil & Filters	\$ 417	\$ 1,500	\$ 3,000
82160 Training/Travel	\$ 64,156	\$ 57,000	\$ 57,000
82180 Tuition Reimbursement	\$ 15,367	\$ 4,200	\$ -
82210 Enterprise Car Rental Program	\$ 69,639	\$ -	\$ 112,000
82280 Laundry	\$ 2,922	\$ 1,500	\$ 1,500
82440 Equipment Maintenance Contract	\$ 10,430	\$ 7,000	\$ 18,000
82620 Electricity	\$ 28,020	\$ 34,000	\$ 34,000
82630 Gas & Propane	\$ 11,846	\$ 11,500	\$ 11,200
82700 Professional Fees	\$ 81,805	\$ 135,000	\$ 135,000
82730 Community Outreach	\$ 1,470	\$ 3,500	\$ 3,500
82740 Advertising	\$ 848	\$ 2,000	\$ 1,000
82780 Printing & Binding	\$ 317	\$ 500	\$ 500
82820 Membership/Subscriptions	\$ 46,627	\$ 45,000	\$ 50,000
82860 Physicals	\$ 12,916	\$ 33,075	\$ 37,285
82990 Civil Defense	\$ -	\$ -	\$ 2,000
83010 Office Supplies	\$ 1,163	\$ 6,000	\$ 5,000
83030 Employee Recognition	\$ -	\$ 7,640	\$ -
83040 Janitorial Expense	\$ 11,744	\$ 12,000	\$ 13,000
83060 Uniforms/Boots	\$ 32,755	\$ 33,000	\$ 34,500
83120 Food	\$ 4,204	\$ 3,000	\$ 5,000
83160 Auto/Equip Fuel	\$ 2,010	\$ 1,500	\$ 2,000
83250 Pest Control	\$ 1,965	\$ 1,700	\$ 2,500
83280 Minor Tools	\$ 2,530	\$ 3,000	\$ 3,000
83290 Safety/PPE	\$ 29,795	\$ 20,000	\$ 26,250
83300 Department Supplies	\$ 19,326	\$ 19,500	\$ 25,000
83340 EMS Supplies	\$ 127,430	\$ 145,000	\$ 130,000
83360 Fire Hose	\$ 2,236	\$ 4,000	\$ 10,000
83440 Building Maintenance	\$ 23,740	\$ 36,000	\$ 20,000
83460 Auto Maintenance	\$ -	\$ -	\$ 2,250
84665 Regulatory Fees	\$ 34,160	\$ 20,000	\$ 30,000
84996 Fire Prevention	\$ -	\$ 3,000	\$ 3,000
85060 Cars	\$ -	\$ -	\$ -
Division Total: Denison Fire Rescue	\$ 7,512,655	\$ 8,106,763	\$ 8,203,212

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 030 - Planning			
81010 Social Security - Full Time	\$ 16,415	\$ 19,700	\$ 21,348
81020 Retirement TMRS	\$ 24,360	\$ 29,179	\$ 31,059
81040 Employee Insurance	\$ 18,231	\$ 20,827	\$ 20,877
81050 Workers' Compensation	\$ 232	\$ 245	\$ 365
81080 Longevity	\$ 482	\$ 960	\$ 1,140
81100 Salaries & Wages - Full Time	\$ 225,121	\$ 264,307	\$ 254,072
81198 Accrued Wages	\$ 3,046	\$ -	\$ 3,311
82030 Software Maintenance Fees	\$ 5,530	\$ 10,000	\$ 75,000
82040 Postage	\$ 851	\$ 1,600	\$ 1,500
82160 Training/Travel	\$ 10,371	\$ 9,000	\$ 9,000
82210 Enterprise Car Rental Program	\$ -	\$ -	\$ 10,175
82700 Professional Fees	\$ 53,558	\$ 105,000	\$ 95,000
82780 Printing & Binding	\$ 481	\$ 300	\$ 500
82820 Membership/Subscriptions	\$ 918	\$ 1,490	\$ 2,500
83010 Office Supplies	\$ 1,547	\$ 1,400	\$ 1,400
84125 Incentive Payments	\$ 202,647	\$ 185,000	\$ 219,000
Division Total: Planning	\$ 563,791	\$ 649,008	\$ 746,247

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**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 031 - Historic Preservation			
82160 Training/Travel	\$ -	\$ -	\$ 1,500
82700 Professional Fees	\$ -	\$ -	\$ 10,000
83010 Office Supplies	\$ -	\$ -	\$ 250
83920 Historic Preservation	\$ -	\$ -	\$ 2,000
Division Total: Historic Preservation	\$ -	\$ -	\$ 13,750

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**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 25,163	\$ 23,800	\$ 35,078
81020 Retirement TMRS	\$ 36,562	\$ 35,500	\$ 51,035
81040 Employee Insurance	\$ 24,135	\$ 29,000	\$ 51,343
81050 Workers' Compensation	\$ 739	\$ 765	\$ 1,269
81080 Longevity	\$ 2,116	\$ 2,460	\$ 2,760
81100 Salaries & Wages - Full Time	\$ 335,572	\$ 320,000	\$ 455,840
81198 Accrued Wages	\$ 2,416	\$ -	\$ 3,923
82030 Software Maintenance Fees	\$ 5,280	\$ 5,800	\$ -
82040 Postage	\$ 5	\$ 25	\$ 100
82160 Training/Travel	\$ 8,864	\$ 6,800	\$ 15,000
82180 Tuition Reimbursement	\$ 2,903	\$ 7,381	\$ -
82210 Enterprise Car Rental Program	\$ 23,801	\$ -	\$ 25,315
82700 Professional Fees	\$ 24,813	\$ 130,000	\$ 25,000
82780 Printing & Binding	\$ -	\$ 300	\$ 700
82820 Membership/Subscriptions	\$ 445	\$ 1,000	\$ 1,000
83010 Office Supplies	\$ 1,395	\$ 2,500	\$ 3,000
83060 Uniforms/Boots	\$ 1,668	\$ 1,643	\$ 2,500
83300 Department Supplies	\$ 4,068	\$ 3,200	\$ 11,000
83460 Auto Maintenance	\$ -	\$ -	\$ 900
Division Total: Building Permitting & Inspections	\$ 499,946	\$ 570,174	\$ 685,763

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 038 - Code Compliance			
81010 Social Security - Full Time	\$ 22,293	\$ 26,726	\$ 26,754
81020 Retirement TMRS	\$ 32,568	\$ 38,430	\$ 38,924
81040 Employee Insurance	\$ 35,383	\$ 41,002	\$ 41,003
81050 Workers' Compensation	\$ 633	\$ 669	\$ 962
81080 Longevity	\$ 3,099	\$ 3,780	\$ 4,140
81090 Overtime	\$ -	\$ -	\$ -
81100 Salaries & Wages - Full Time	\$ 267,449	\$ 312,000	\$ 320,910
81198 Accrued Wages	\$ 1,644	\$ -	\$ 3,175
82030 Software Maintenance Fees	\$ 5,280	\$ 5,800	\$ -
82040 Postage	\$ 10,941	\$ 12,000	\$ 12,000
82160 Training/Travel	\$ 2,121	\$ 3,400	\$ 3,200
82210 Enterprise Car Rental Program	\$ 33,547	\$ -	\$ 41,050
82700 Professional Fees	\$ 577	\$ 2,530	\$ 2,500
82730 Community Outreach	\$ -	\$ 7,896	\$ 7,500
82745 Lien Filing Fees	\$ 4,949	\$ 7,000	\$ 12,000
82780 Printing & Binding	\$ -	\$ -	\$ 100
82820 Membership/Subscriptions	\$ 134	\$ 200	\$ 100
82910 Property Owner Compliance	\$ 52,506	\$ 45,000	\$ 50,000
82930 Mowing	\$ 47,899	\$ 60,000	\$ 55,000
83010 Office Supplies	\$ 2,055	\$ 2,500	\$ 3,000
83060 Uniforms/Boots	\$ 1,538	\$ 1,500	\$ 2,000
83280 Minor Tools	\$ 156	\$ 100	\$ 100
83300 Department Supplies	\$ 446	\$ 650	\$ 700
83460 Auto Maintenance	\$ -	\$ -	\$ 1,125
83955 Keep Denison Beautiful Program	\$ -	\$ -	\$ 2,000
Division Total: Code Compliance	\$ 525,217	\$ 571,183	\$ 628,243

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 044 - Refuse & Recycling			
81010 Social Security - Full Time	\$ 51,882	\$ 62,500	\$ 63,766
81015 Social Security - Part Time	\$ 4,030	\$ 2,100	\$ -
81020 Retirement TMRS	\$ 75,520	\$ 92,347	\$ 92,773
81040 Employee Insurance	\$ 73,973	\$ 84,500	\$ 102,385
81050 Workers' Compensation	\$ 14,896	\$ 15,955	\$ 20,564
81080 Longevity	\$ 6,870	\$ 5,600	\$ 7,080
81090 Overtime	\$ 36,829	\$ 35,000	\$ 35,000
81100 Salaries & Wages - Full Time	\$ 652,887	\$ 800,000	\$ 791,404
81150 Salaries & Wages - Full Time	\$ 52,631	\$ 28,000	\$ -
81198 Accrued Wages	\$ 2,588	\$ -	\$ 10,179
82030 Software Maintenance Fees	\$ 1,980	\$ 4,200	\$ 2,000
82040 Postage	\$ 310	\$ 355	\$ 450
82160 Training/Travel	\$ 1,296	\$ 1,200	\$ 10,000
82210 Enterprise Car Rental Program	\$ 21,098	\$ -	\$ 28,330
82450 Radio Maintenance	\$ 2,946	\$ 3,214	\$ 3,214
82620 Electricity	\$ 550	\$ 800	\$ 625
82700 Professional Fees	\$ 3,638	\$ -	\$ 20,000
82710 Temporary-Contract Labor	\$ 66,538	\$ 60,000	\$ 75,000
82780 Printing & Binding	\$ 71	\$ -	\$ 100
82820 Memberships/Subscriptions	\$ -	\$ 500	\$ 3,000
83010 Office Supplies	\$ 841	\$ 850	\$ 500
83060 Uniforms/Boots	\$ 10,583	\$ 13,000	\$ 11,000
83240 Chemical Supplies	\$ 75	\$ 200	\$ 1,000
83280 Minor Tools	\$ 158	\$ 200	\$ 200
83290 Safety/PPE	\$ 578	\$ 600	\$ 1,000
83300 Department Supplies	\$ 11,164	\$ 4,000	\$ 5,000
83440 Building Maintenance	\$ 327	\$ -	\$ -
83460 Auto Maintenance	\$ 19,221	\$ -	\$ 5,675
83530 Container Maintenance	\$ 852	\$ 3,500	\$ 5,000
83642 Residential Carts	\$ -	\$ 35,000	\$ 35,000
84960 Recycle Program	\$ 514,912	\$ 614,000	\$ 625,000
84970 Mulching	\$ 34,972	\$ 15,000	\$ 35,000
84975 GTUA	\$ 12,533	\$ 9,500	\$ 25,000
84980 TASWA	\$ 1,021,168	\$ 1,175,000	\$ 1,250,000
85160 Refuse Containers	\$ 48,565	\$ 63,000	\$ 73,000
Division Total: Refuse & Recycling	\$ 2,746,532	\$ 3,130,121	\$ 3,338,245

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 046 - Facilities			
81010 Social Security - Full Time	\$ 6,289	\$ 7,315	\$ 7,567
81020 Retirement TMRS	\$ 8,871	\$ 10,518	\$ 11,010
81040 Employee Insurance	\$ 6,485	\$ 13,592	\$ 13,604
81050 Workers' Compensation	\$ 1,111	\$ 1,208	\$ 1,626
81080 Longevity	\$ 1,451	\$ 1,740	\$ 1,860
81090 Overtime	\$ 4,225	\$ 6,700	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 75,937	\$ 92,059	\$ 92,059
81198 Accrued Wages	\$ 1,750	\$ -	\$ 414
82030 Software Maintenance Fees	\$ -	\$ 3,500	\$ 16,533
82120 Equipment Rental	\$ 33,172	\$ -	\$ -
82210 Enterprise Car Rental Program	\$ 11,100	\$ -	\$ 9,150
82620 Electricity	\$ 29,110	\$ 45,600	\$ 46,500
82630 Gas & Propane	\$ 5,910	\$ 11,500	\$ 10,000
82700 Professional Fees	\$ 66,215	\$ 138,000	\$ 5,000
82750 Rent	\$ 9,940	\$ 34,000	\$ 52,000
82820 Memberships/Subscriptions	\$ 59	\$ -	\$ -
83040 Janitorial Expense	\$ 5,447	\$ 11,700	\$ 92,800
83060 Uniforms/Boots	\$ 260	\$ 1,000	\$ 1,000
83280 Minor Tools	\$ 3,694	\$ 1,000	\$ 1,500
83300 Department Supplies	\$ 5,120	\$ 6,500	\$ 7,500
83440 Building Maintenance	\$ 51,329	\$ 140,000	\$ 60,000
83460 Auto Maintenance	\$ -	\$ -	\$ 450
83480 Machine & Equipment Maintenance	\$ 14,788	\$ 40,000	\$ 40,000
83980 Miscellaneous	\$ 4,280	\$ 750	\$ 2,500
Division Total: Facilities	\$ 346,543	\$ 566,682	\$ 475,073

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description		Actual		Estimated		Proposed
General Fund 001		2023		2024		2025
<u>Expenditures</u>						
Division: 055 - Traffic & Markings						
81010	Social Security - Full Time	\$ 4,456	\$	5,450	\$	6,324
81020	Retirement TMRS	\$ 6,527	\$	7,900	\$	9,201
81040	Employee Insurance	\$ 9,290	\$	7,500	\$	13,546
81050	Workers' Compensation	\$ 1,241	\$	1,327	\$	1,855
81080	Longevity	\$ 113	\$	-	\$	120
81090	Overtime	\$ 4,858	\$	4,300	\$	2,500
81100	Salaries & Wages - Full Time	\$ 55,025	\$	67,000	\$	80,052
81198	Accrued Wages	\$ (2,642)	\$	-	\$	3,808
82030	Software Maintenance Fees	\$ -	\$	3,500	\$	-
82160	Training/Travel	\$ 81	\$	2,800	\$	2,750
82210	Enterprise Car Rental Program	\$ 11,599	\$	-	\$	17,290
82620	Electricity	\$ 292,864	\$	320,000	\$	320,000
82700	Professional Fees	\$ 62,533	\$	-	\$	-
83060	Uniforms/Boots	\$ 1,353	\$	1,500	\$	2,500
83280	Minor Tools	\$ 808	\$	2,500	\$	2,500
83290	Safety/PPE	\$ 158	\$	400	\$	750
83300	Department Supplies	\$ 516	\$	2,500	\$	1,500
83460	Auto Maintenance	\$ -	\$	-	\$	450
83490	Street Marking Material	\$ 3,691	\$	750	\$	5,000
83520	Traffic Light Maintenance	\$ 2,039	\$	1,200	\$	2,000
83570	Traffic Sign Maintenance	\$ 60,256	\$	35,000	\$	35,000
83575	Barricade & Traffic Control	\$ -	\$	5,000	\$	5,000
83700	Inventory Adjustment	\$ 14,150			\$	-
85110	Machinery/Equipment	\$ -	\$	17,138	\$	-
Division Total: Traffic & Markings		\$ 528,915	\$	485,765	\$	512,146

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 057 - Street Maintenance			
81010 Social Security - Full Time	\$ 29,684	\$ 31,500	\$ 40,729
81020 Retirement TMRS	\$ 43,421	\$ 46,500	\$ 59,256
81040 Employee Insurance	\$ 53,289	\$ 56,000	\$ 88,029
81050 Workers' Compensation	\$ 9,595	\$ 9,941	\$ 122,298
81080 Longevity	\$ 515	\$ 1,080	\$ 1,560
81090 Overtime	\$ 18,774	\$ 23,000	\$ 12,000
81100 Salaries & Wages - Full Time	\$ 380,856	\$ 403,000	\$ 530,839
81198 Accrued Wages	\$ (3,497)	\$ -	\$ 10,754
82030 Software Maintenance Fees	\$ -	\$ 3,500	\$ -
82120 Equipment Rental	\$ -	\$ 1,000	\$ 4,500
82160 Training/Travel	\$ 7,220	\$ 7,500	\$ 21,700
82210 Enterprise Car Rental Program	\$ 29,510	\$ -	\$ 60,500
82450 Radio Maintenance	\$ 818	\$ 893	\$ 893
82700 Professional Fees	\$ 34,346	\$ 145,000	\$ 100,000
82820 Memberships/Subscriptions	\$ -	\$ 225	\$ 500
83010 Office Supplies	\$ 198	\$ -	\$ -
83040 Janitorial Expense	\$ -	\$ -	\$ -
83060 Uniforms/Boots	\$ 11,793	\$ 12,000	\$ 10,000
83280 Minor Tools	\$ 15,796	\$ 2,500	\$ 3,500
83290 Safety/PPE	\$ 1,459	\$ 4,500	\$ 2,000
83300 Department Supplies	\$ 59,625	\$ 16,500	\$ 5,500
83460 Auto Maintenance	\$ -	\$ -	\$ 2,025
83480 Machine & Equipment Maintenance	\$ 320	\$ 9,000	\$ 8,000
83490 Street Marking Material	\$ 5,778	\$ 2,000	\$ 2,000
83500 Street Patch Material	\$ 62,484	\$ 75,000	\$ 75,000
83570 Traffic Sign Maintenance	\$ 13,975	\$ -	\$ -
83575 Barricade & Traffic Control	\$ -	\$ 5,500	\$ 5,000
83700 Inventory Adjustment	\$ (1,035)	\$ -	\$ -
85530 Drainage	\$ 41,057	\$ 5,000	\$ 12,500
Division Total: Street Maintenance	\$ 815,978	\$ 861,139	\$ 1,179,083

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 058 - Demolition/Right-of-Way			
81010 Social Security - Full Time	\$ 3,122	\$ 3,652	\$ 3,542
81020 Retirement TMRS	\$ 4,432	\$ 5,251	\$ 5,153
81040 Employee Insurance	\$ 6,435	\$ 6,796	\$ 6,791
81050 Workers' Compensation	\$ 945	\$ 793	\$ 1,163
81080 Longevity	\$ 175	\$ 300	\$ 360
81090 Overtime	\$ 125	\$ 600	\$ 1,500
81100 Salaries & Wages - Full Time	\$ 40,595	\$ 45,939	\$ 45,939
81198 Accrued Wages	\$ 149	\$ -	\$ 354
82030 Software Maintenance Fees	\$ -	\$ 3,500	\$ -
82040 Postage	\$ 158	\$ 200	\$ 600
82120 Equipment Rental	\$ -	\$ -	\$ 10,000
82160 Training/Travel	\$ -	\$ -	\$ 500
82445 Tree Maintenance	\$ -	\$ 8,000	\$ -
82700 Professional Fees	\$ 24,574	\$ 120,000	\$ 30,000
83060 Uniforms/Boots	\$ 589	\$ 850	\$ 850
83280 Minor Tools	\$ -	\$ 600	\$ 5,000
83300 Department Supplies	\$ 154	\$ 100	\$ 100
83575 Barricade & Traffic Control	\$ -	\$ -	\$ 2,500
Division Total: Demolition/Right-of-Way	\$ 81,453	\$ 196,581	\$ 114,352

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**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
Expenditures			
Division: 060 - Fleet Services			
81010 Social Security - Full Time	\$ 13,662	\$ 22,177	\$ 22,070
81020 Retirement TMRS	\$ 19,830	\$ 31,889	\$ 32,109
81040 Employee Insurance	\$ 26,539	\$ 36,800	\$ 40,783
81050 Workers' Compensation	\$ 5,682	\$ 4,729	\$ 6,951
81080 Longevity	\$ 1,048	\$ 1,000	\$ 1,380
81090 Overtime	\$ 14,400	\$ 24,500	\$ 12,500
81100 Salaries & Wages - Full Time	\$ 167,724	\$ 278,000	\$ 274,613
81198 Accrued Wages	\$ 2,625	\$ -	\$ 4,878
82030 Software Maintenance Fees	\$ 42,588	\$ 40,700	\$ 40,700
82040 Postage	\$ -	\$ -	\$ 75
82120 Equipment Rental	\$ -	\$ -	\$ 800
82160 Training/Travel	\$ 1,973	\$ 1,500	\$ 3,200
82210 Enterprise Car Rental Program	\$ 37,755	\$ -	\$ 37,600
82215 Enterprise Vehicle Outfitting	\$ -	\$ -	\$ 100,000
82450 Radio Maintenance	\$ 164	\$ 450	\$ 179
82540 Tool Stipend	\$ -	\$ 10,000	\$ 10,000
82620 Electricity	\$ 12,513	\$ 14,000	\$ 14,200
82630 Gas & Propane	\$ 17,867	\$ 20,200	\$ 11,000
82700 Professional Fees	\$ 62,461	\$ 600	\$ 6,000
82780 Printing & Binding	\$ -	\$ -	\$ 250
82820 Memberships/Subscriptions	\$ -	\$ 225	\$ 455
82940 Contract Vehicle Repairs	\$ 172,635	\$ 130,000	\$ 50,000
82941 Contract Repairs-Police	\$ -	\$ 40,000	\$ 25,000
82942 Contract Repairs-Fire	\$ -	\$ 175,000	\$ 50,000
82943 Contract Repairs-Parks	\$ -	\$ -	\$ 10,000
82944 Contract Repairs-PW	\$ -	\$ 265,000	\$ 50,000
82945 Contract Body Repair	\$ 11,704	\$ 55,000	\$ 30,000
82950 Contract Equipment Repairs	\$ 4,692	\$ 1,500	\$ 15,000
83010 Office Supplies	\$ 394	\$ 1,200	\$ 1,200
83040 Janitorial Expense	\$ 3,636	\$ 6,000	\$ 40,000
83060 Uniforms/Boots	\$ 3,037	\$ 4,520	\$ 4,000
83160 Auto/Equip Fuel	\$ 421,784	\$ 325,000	\$ 325,000
83170 Diesel Fuel	\$ 362,284	\$ 435,000	\$ 400,000
83180 Oil & Lubricants	\$ 28,649	\$ 58,000	\$ 29,100
83220 Tires & Tubes	\$ 140,853	\$ 160,000	\$ 110,000
83240 Chemical Supplies	\$ 867	\$ 200	\$ 900
83245 External Expenses (DHA Fuel)	\$ 3,851	\$ 4,000	\$ 4,000
83280 Minor Tools	\$ 5,064	\$ 5,000	\$ 5,000
83290 Safety/PPE	\$ 4,477	\$ 2,800	\$ 2,000
83300 Department Supplies	\$ 4,906	\$ 13,000	\$ 9,500
83440 Building Maintenance	\$ 21,415	\$ 38,000	\$ 20,000
83460 Auto Maintenance	\$ 372,663	\$ 300,000	\$ 165,675
83480 Machine & Equipment Maintenance	\$ 16,973	\$ 35,000	\$ 45,000

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
83700 Inventory Adjustment	\$ 33,807	\$ -	\$ -
83995 Public Safety	\$ -	\$ 95,000	\$ 111,430
Division Total: Fleet Services	\$ 2,040,520	\$ 2,635,990	\$ 2,122,548

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**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual	Estimated	Proposed
General Fund 001	2023	2024	2025
Expenditures			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 31,606	\$ 35,400	\$ 39,802
81015 Social Security - Part Time	\$ 2,264	\$ 6,000	\$ 3,305
81020 Retirement TMRS	\$ 45,231	\$ 50,000	\$ 57,908
81040 Employee Insurance	\$ 49,692	\$ 58,000	\$ 71,437
81050 Workers' Compensation	\$ 4,453	\$ 4,470	\$ 6,008
81080 Longevity	\$ 2,922	\$ 4,200	\$ 4,560
81090 Overtime	\$ 20,542	\$ 16,500	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 392,553	\$ 434,000	\$ 505,724
81150 Salaries & Wages - Part Time	\$ 29,590	\$ 80,000	\$ 43,200
81198 Accrued Wages	\$ 1,166	\$ -	\$ 7,450
82030 Software Maintenance Fees	\$ -	\$ -	\$ 7,500
82040 Postage	\$ 11	\$ -	\$ -
82160 Training/Travel	\$ 5,873	\$ 2,000	\$ 6,000
82210 Enterprise Car Rental Program	\$ 54,295	\$ -	\$ 84,405
82420 Building & Grnds Maintenance	\$ 7,491	\$ 5,000	\$ 6,500
82450 Radio Maintenance	\$ 164	\$ 179	\$ 179
82620 Electricity	\$ 106,520	\$ 128,000	\$ 125,000
82630 Gas & Propane	\$ 2,836	\$ 2,445	\$ 2,500
82710 Temporary-Contract Labor	\$ 31,810	\$ 20,000	\$ 30,000
82740 Advertising	\$ 454	\$ 750	\$ 1,000
82820 Membership/Subscriptions	\$ 59	\$ 1,100	\$ -
82930 Mowing	\$ 236,478	\$ 275,000	\$ 345,000
83010 Office Supplies	\$ 1,498	\$ 1,500	\$ 1,500
83040 Janitorial Expense	\$ 5,292	\$ 4,500	\$ 24,000
83060 Uniforms/Boots	\$ 6,375	\$ 6,500	\$ 6,600
83240 Chemical Supplies	\$ 13,548	\$ 11,000	\$ 10,000
83280 Minor Tools	\$ 7,977	\$ 5,800	\$ 3,000
83290 Safety/PPE	\$ 1,063	\$ 900	\$ 700
83300 Department Supplies	\$ 11,737	\$ 5,000	\$ 5,000
83310 Equipment	\$ 29,724	\$ -	\$ -
83440 Building Maintenance	\$ 6,748	\$ 500	\$ -
83460 Auto Maintenance	\$ 2,004	\$ 3,500	\$ 2,575
83480 Machine & Equipment Maintenance	\$ 6,571	\$ 13,750	\$ 4,500
83560 Park Maintenance	\$ 138,752	\$ 115,000	\$ 64,000
83565 Loy Lake Park	\$ 19,714	\$ 5,500	\$ 5,000
83916 Kayak Rentals	\$ -	\$ -	\$ 7,000
84930 Landscaping	\$ 45,533	\$ 80,000	\$ 73,000
Division Total: Parks	\$ 1,322,545	\$ 1,376,494	\$ 1,564,353

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 071 - Recreation			
81010 Social Security - Full Time	\$ 16,322	\$ 24,063	\$ 24,862
81020 Retirement TMRS	\$ 23,859	\$ 34,601	\$ 36,172
81040 Employee Insurance	\$ 21,987	\$ 33,300	\$ 34,290
81050 Workers' Compensation	\$ 2,056	\$ 2,165	\$ 3,538
81080 Longevity	\$ 1,458	\$ 1,800	\$ 1,680
81090 Overtime	\$ -	\$ -	\$ -
81100 Salaries & Wages - Full Time	\$ 218,486	\$ 312,755	\$ 323,312
81198 Accrued Wages	\$ 1,176	\$ -	\$ 4,493
82030 Software Maintenance Fees	\$ 1,747	\$ 4,500	\$ 4,500
82040 Postage	\$ -	\$ 500	\$ 500
82160 Training/Travel	\$ 118	\$ 3,500	\$ 3,500
82210 Enterprise Car Rental Program	\$ -	\$ -	\$ 5,090
82700 Professional Fees	\$ -	\$ -	\$ 250
82740 Advertising	\$ 4,328	\$ 7,500	\$ 8,500
82820 Membership/Subscriptions	\$ 11,465	\$ 15,400	\$ 14,700
83010 Office Supplies	\$ 1,051	\$ 1,700	\$ 1,700
83020 Service Awards	\$ 462	\$ 500	\$ 2,000
83040 Janitorial Expense	\$ -	\$ -	\$ 7,200
83060 Uniforms/Boots	\$ 2,332	\$ 2,000	\$ 4,500
83300 Department Supplies	\$ 1,632	\$ 2,500	\$ 3,500
83310 Equipment	\$ 1,981	\$ 1,500	\$ 2,000
83800 Snowball Expense	\$ 16,084	\$ -	\$ -
83935 Holiday Décor	\$ 8,450	\$ -	\$ -
83940 Tournaments	\$ -	\$ -	\$ 18,000
83950 Recreation Events	\$ 57,724	\$ 63,000	\$ 56,000
83952 SNAP Center Programming	\$ -	\$ 3,875	\$ 4,500
Division Total: Recreation	\$ 392,717	\$ 515,159	\$ 564,787

City of Denison
2024/2025 Budget
General Fund Division Detail

Account Description	Actual	Estimated	Proposed
General Fund 001	2023	2024	2025
Expenditures			
Division: 074 - THF Park			
81010 Social Security - Full Time	\$ 7,470	\$ 9,841	\$ 9,804
81015 Social Security - Part Time	\$ 11,604	\$ 11,500	\$ 12,168
81020 Retirement TMRS	\$ 11,285	\$ 14,151	\$ 14,264
81040 Employee Insurance	\$ 13,815	\$ 20,000	\$ 20,333
81050 Workers' Compensation	\$ 2,679	\$ 2,875	\$ 3,140
81080 Longevity	\$ 83	\$ 45	\$ 300
81090 Overtime	\$ 3,221	\$ 4,500	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 100,202	\$ 122,500	\$ 127,856
81150 Salaries & Wages - Part Time	\$ 151,654	\$ 150,000	\$ 159,063
81198 Accrued Wages	\$ 2,041	\$ -	\$ 1,458
82040 Postage	\$ 64	\$ 25	\$ 100
82160 Training/Travel	\$ 2,782	\$ 2,500	\$ 3,600
82210 Enterprise Car Rental Program	\$ 5,676	\$ -	\$ 9,150
82620 Electricity	\$ 46,453	\$ 46,000	\$ 56,000
82630 Gas & Propane	\$ 1,760	\$ 2,000	\$ 2,000
82710 Temporary-Contract Labor	\$ -	\$ -	\$ 2,500
82740 Advertising	\$ 676	\$ 4,000	\$ 4,000
82820 Membership/Subscriptions	\$ 59	\$ 3,000	\$ 3,000
82930 Mowing	\$ -	\$ -	\$ 285,000
83040 Janitorial Expense	\$ 5,038	\$ 7,000	\$ 22,000
83060 Uniforms/Boots	\$ 2,196	\$ 3,000	\$ 3,500
83160 Auto/Equip Fuel	\$ -	\$ -	\$ 100
83240 Chemical Supplies	\$ 9,509	\$ 6,000	\$ 3,000
83280 Minor Tools	\$ 1,119	\$ 1,000	\$ 1,000
83290 Safety/PPE	\$ 182	\$ 400	\$ 200
83300 Department Supplies	\$ 3,758	\$ 3,000	\$ 3,000
83310 Equipment	\$ 3,338	\$ -	\$ -
83440 Building Maintenance	\$ 11,031	\$ 2,000	\$ 850
83460 Auto Maintenance	\$ 57	\$ 75	\$ 200
83480 Machine & Equipment Maintenance	\$ 871	\$ 1,200	\$ 800
83560 Park Maintenance	\$ 423,747	\$ 395,000	\$ 32,000
83810 Denison on Ice	\$ 106,929	\$ 100,000	\$ 125,000
83910 Concession Supplies	\$ 89,029	\$ 115,000	\$ 90,000
83915 Food Truck	\$ 15,551	\$ 15,000	\$ 13,000
83935 Holiday Décor	\$ 14,015	\$ 13,250	\$ 9,500
83940 Tournaments	\$ -	\$ 8,500	\$ 13,000
83950 Recreation Events	\$ 26,504	\$ 20,000	\$ 31,500
Division Total: THF Park	\$ 1,074,401	\$ 1,083,362	\$ 1,064,386

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 9,908	\$ 12,000	\$ 10,921
81015 Social Security - Part Time	\$ 12,799	\$ 11,200	\$ 15,262
81020 Retirement TMRS	\$ 13,833	\$ 15,756	\$ 15,889
81040 Employee Insurance	\$ 12,179	\$ 7,200	\$ 13,786
81050 Workers' Compensation	\$ 3,145	\$ 2,997	\$ 3,691
81080 Longevity	\$ 1,011	\$ 1,320	\$ 1,440
81090 Overtime	\$ 5,792	\$ 6,500	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 123,523	\$ 137,700	\$ 137,816
81150 Salaries & Wages - Part Time	\$ 167,813	\$ 175,000	\$ 199,500
81198 Accrued Wages	\$ (1,046)	\$ -	\$ 5,941
82160 Training/Travel	\$ 1,511	\$ 1,575	\$ 1,800
82620 Electricity	\$ 13,195	\$ 15,000	\$ 16,000
82630 Gas & Propane	\$ 32,938	\$ 38,000	\$ 32,000
82700 Professional Fees	\$ 2,210	\$ 2,000	\$ 1,000
82820 Membership/Subscriptions	\$ 60	\$ 109	\$ 50
83010 Office Supplies	\$ 585	\$ 500	\$ 650
83040 Janitorial Expense	\$ 4,884	\$ 4,100	\$ 4,100
83060 Uniforms/Boots	\$ 622	\$ 600	\$ 1,000
83240 Chemical Supplies	\$ 25,164	\$ 15,000	\$ 15,000
83280 Minor Tools	\$ 1,931	\$ 570	\$ 300
83290 Safety/PPE	\$ 155	\$ 350	\$ 300
83300 Department Supplies	\$ 10,849	\$ 5,200	\$ 8,000
83580 Pool Maintenance	\$ 17,497	\$ 12,000	\$ 16,600
83910 Concession Supplies	\$ 7,383	\$ 5,000	\$ 8,000
83985 Aqua Access Program	\$ 202	\$ 250	\$ 3,000
83990 Swim Team	\$ 12,596	\$ 11,000	\$ 16,000
Division Total: Aquatics	\$ 480,237	\$ 480,927	\$ 531,546

**City of Denison
2024/2025 Budget
General Fund Division Detail**

Account Description	Actual 2023	Estimated 2024	Proposed 2025
General Fund 001			
<u>Expenditures</u>			
Division: 079 - Fleet Service Charges			
84990 Fleet Service Charges	\$ -	\$ -	\$ -
Division Total: Fleet Service Charges	\$ -	\$ -	\$ -
Transfers Out	\$ 1,710,508	\$ 1,765,521	\$ 1,517,333
Bad Debt Expense	\$ 31,562	\$ 30,000	\$ 45,000
Capital Outlay - Right of Use Asset	\$ -	\$ -	\$ -
General Fund Expense Total:	\$ 40,441,345	\$ 47,166,514	\$ 46,360,186

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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
2024/2025 Budget
Utility Fund Revenues**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
Revenues				
Division: 600				
72010	Penalties	\$ 264,606	\$ 320,000	\$ 325,000
72020	Service Charges	\$ 8,280	\$ 12,000	\$ 10,000
73000	Engineering Review Fees	\$ 4,380	\$ 85,000	\$ 50,000
75010	Interest Income	\$ 156,881	\$ 90,000	\$ 35,000
75060	Lease Proceeds	\$ -	\$ 1,130,000	\$ -
75100	Miscellaneous	\$ 66,982	\$ 75,000	\$ 75,000
75130	Gain/Loss on Sale of Assets	\$ 197,660	\$ 80,000	\$ 50,000
75140	Card Convenience Fees	\$ -	\$ 310,000	\$ 350,000
76000	Raw Water Sales	\$ 88,476	\$ 88,476	\$ 88,476
76010	Water Sales	\$ 11,365,867	\$ 12,700,000	\$ 14,600,000
76020	Sewer Charges	\$ 6,438,414	\$ 7,525,000	\$ 8,200,000
77010	Water Tap Fees	\$ 186,919	\$ 350,000	\$ 325,000
77020	Sewer Tap Fees	\$ 113,100	\$ 250,000	\$ 275,000
77030	Sewer Surcharge	\$ 5,664	\$ 7,810	\$ 15,000
77035	Meter Charges	\$ 125,922	\$ 125,000	\$ 150,000
77040	Lab Fees	\$ 94,474	\$ 115,000	\$ 115,000
77050	Connection Fees	\$ 99,806	\$ 90,000	\$ 115,000
77060	Reconnect Fees	\$ 96,161	\$ 100,000	\$ 115,000
77070	Environmental Fines/Fees	\$ 5,905	\$ 1,000	\$ 3,000
77080	Environmental Monitoring	\$ 2,750	\$ 325	\$ 2,000
78010	Rentals	\$ 76,528	\$ 75,000	\$ 75,000
08100	Transfers In	\$ 67,625	\$ 366,364	\$ 857,976
Utility Fund Revenues		\$ 19,466,398	\$ 23,895,975	\$ 25,831,452

**City of Denison
2024/2025 Budget
Utility Fund Division Summaries**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
Expenditures				
020-080	Water Treatment	\$ 2,110,681	\$ 2,521,893	\$ 2,508,681
020-082	Laboratory Services	\$ 260,360	\$ 282,422	\$ 276,017
020-084	Utilities	\$ 2,078,459	\$ 2,227,450	\$ 2,146,751
020-085	Meter Services	\$ 507,585	\$ 438,776	\$ 549,414
020-088	Paw Paw WWT	\$ 1,483,196	\$ 1,705,536	\$ 1,634,940
020-090	Environmental Services	\$ 493,160	\$ 446,092	\$ 429,788
020-091	Utilities Customer Service	\$ 374,271	\$ 446,519	\$ 551,788
020-092	Non-Departmental	\$ 8,975,619	\$ 12,710,362	\$ 14,652,123
020-093	Public Works Administration	\$ 1,691,048	\$ 1,780,791	\$ 1,844,213
020-094	Storm Water Operations	\$ 135,652	\$ 207,617	\$ 200,925
020-095	Duck Creek WWT	\$ 61,923	\$ 59,500	\$ 72,000
020-096	Iron Ore WWT	\$ 104,333	\$ 106,000	\$ 103,250
020-097	NTRA WWT	\$ 255,396	\$ 300,502	\$ 327,537
020-000	Transfers Out	\$ 823,293	\$ 895,000	\$ -
020-000	Bad Debt Expense	\$ 142,231	\$ 120,000	\$ 120,000
Utility Fund Expenditures		\$ 19,497,207	\$ 24,248,460	\$ 25,417,427
Revenue Total:				
		\$ 19,466,398	\$ 23,895,975	\$ 25,831,452
Expenditure Total:				
		\$ (19,497,207)	\$ (24,248,460)	\$ (25,417,427)
Utility Fund Net Total:				
		\$ (30,809)	\$ (352,485)	\$ 414,025

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 41,848	\$ 50,500	\$ 53,377
81020	Retirement TMRS	\$ 60,721	\$ 70,000	\$ 77,658
81040	Employee Insurance	\$ 54,063	\$ 69,000	\$ 82,000
81050	Worker's Compensation	\$ 6,545	\$ 6,108	\$ 9,509
81080	Longevity	\$ 4,664	\$ 6,840	\$ 7,380
81090	Overtime	\$ 48,721	\$ 57,000	\$ 30,000
81100	Salaries & Wages - Full Time	\$ 506,074	\$ 610,500	\$ 660,358
81198	Accrued Wages	\$ (5,046)	\$ -	\$ 7,924
82030	Software Maintenance Fees	\$ 3,010	\$ 3,500	\$ 2,000
82040	Postage	\$ 517	\$ 1,300	\$ 1,000
82120	Equipment Rental	\$ -	\$ 1,000	\$ 2,000
82160	Training/Travel	\$ 5,268	\$ 7,200	\$ 6,000
82210	Enterprise Car Rental Program	\$ 33,962	\$ -	\$ 64,500
82440	Equipment Maintenance Contract	\$ 9,270	\$ 6,000	\$ 25,000
82500	Instr. & Signal Maintenance	\$ 3,057	\$ 7,920	\$ 7,000
82620	Electricity	\$ 396,236	\$ 460,000	\$ 460,000
82630	Gas & Propane	\$ 4,694	\$ 3,800	\$ 3,800
82700	Professional Fees	\$ 62,558	\$ 100,000	\$ 66,400
82820	Membership/Subscriptions	\$ -	\$ 500	\$ 500
82930	Mowing	\$ 11,174	\$ 25,000	\$ 11,000
83010	Office Supplies	\$ 908	\$ 1,100	\$ 800
83040	Janitorial Expense	\$ 1,686	\$ 1,800	\$ 18,000
83060	Uniforms/Boots	\$ 5,831	\$ 6,000	\$ 5,800
83180	Oil & Lubricants	\$ 60	\$ 500	\$ 1,500
83240	Chemical Supplies	\$ 702,793	\$ 925,000	\$ 800,000
83260	Electrical Supplies	\$ 1,744	\$ 800	\$ 3,000
83280	Minor Tools	\$ 8,065	\$ 6,800	\$ 4,500
83290	Safety/PPE	\$ 443	\$ 1,000	\$ 1,000
83300	Department Supplies	\$ 10,939	\$ 3,800	\$ 1,800
83420	Water Tank Maintenance	\$ 16,908	\$ 500	\$ 4,000
83440	Building Maintenance	\$ 45,215	\$ 3,425	\$ 6,000
83460	Auto Maint	\$ -	\$ -	\$ 1,125
83480	Machine & Equipment Maintenance	\$ 55,942	\$ 75,000	\$ 65,000
83550	Lake Maintenance	\$ -	\$ -	\$ 3,750
84650	Lake Texoma Contract	\$ 12,812	\$ 10,000	\$ 15,000
Division Total: Water Treatment		\$ 2,110,681	\$ 2,521,893	\$ 2,508,681

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 9,255	\$ 11,277	\$ 11,566
81020	Retirement TMRS	\$ 13,698	\$ 16,215	\$ 16,827
81040	Employee Insurance	\$ 15,873	\$ 20,675	\$ 20,416
81050	Workers' Compensation	\$ 1,424	\$ 1,455	\$ 2,064
81080	Longevity	\$ 254	\$ 660	\$ 840
81090	Overtime	\$ 5,969	\$ 6,400	\$ 7,000
81100	Salaries & Wages - Full Time	\$ 120,272	\$ 143,000	\$ 143,346
81198	Accrued Wages	\$ 354	\$ -	\$ 868
82030	Software Maintenance Fees	\$ 4,593	\$ 9,440	\$ 9,440
82040	Postage	\$ 325	\$ 300	\$ 350
82160	Training/Travel	\$ 2,182	\$ 600	\$ 3,300
82440	Equipment Maintenance Contract	\$ 2,113	\$ 7,500	\$ 5,000
82700	Professional Fees	\$ 30,996	\$ 7,000	\$ 7,000
83010	Office Supplies	\$ 830	\$ 1,000	\$ 1,000
83040	Janitorial Expense	\$ 410	\$ 800	\$ 500
83060	Uniform/Boots	\$ 640	\$ 600	\$ 1,000
83240	Chemical Supplies	\$ 44,118	\$ 40,000	\$ 35,000
83280	Minor Tools	\$ 6,967	\$ 15,000	\$ 10,000
83290	Safety/PPE	\$ 90	\$ 500	\$ 500
Division Total: Laboratory Services		\$ 260,360	\$ 282,422	\$ 276,017

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 47,154	\$ 63,500	\$ 73,119
81020	Retirement TMRS	\$ 68,165	\$ 95,000	\$ 106,380
81040	Employee Insurance	\$ 76,368	\$ 94,000	\$ 15,997
81050	Workers' Compensation	\$ 10,914	\$ 9,523	\$ 12,783
81080	Longevity	\$ 2,361	\$ 3,120	\$ 3,120
81090	Overtime	\$ 78,775	\$ 113,000	\$ 65,000
81100	Salaries & Wages - Full Time	\$ 547,298	\$ 726,000	\$ 887,680
81198	Accrued Wages	\$ 2,109	\$ -	\$ 4,065
82030	Software Maintenance Fees	\$ -	\$ 7,000	\$ 1,200
82040	Postage	\$ 641	\$ 100	\$ 100
82120	Equipment Rental	\$ 25,134	\$ 3,500	\$ 10,000
82160	Training/Travel	\$ 9,373	\$ 4,000	\$ 10,000
82210	Enterprise Car Rental Program	\$ 90,988	\$ -	\$ 117,000
82450	Radio Maintenance	\$ 456	\$ 357	\$ 357
82700	Professional Fees	\$ 5,254	\$ 4,000	\$ 5,000
82820	Memberships/Subscriptions	\$ 5,100	\$ -	\$ -
83010	Office Supplies	\$ 450	\$ 750	\$ 750
83060	Uniforms/Boots	\$ 13,911	\$ 13,000	\$ 15,000
83240	Chemical Supplies	\$ 6,837	\$ 7,000	\$ 7,000
83280	Minor Tools	\$ 15,176	\$ 28,000	\$ 15,000
83290	Safety/PPE	\$ 6,881	\$ 9,300	\$ 6,000
83300	Department Supplies	\$ 15,468	\$ 11,000	\$ 5,500
83460	Auto Maintenance	\$ 15,428	\$ -	\$ 2,700
83480	Machine & Equipment Maintenance	\$ 38,762	\$ 6,800	\$ 5,000
83505	Utility Line Cuts	\$ 67,619	\$ 215,000	\$ 60,000
83510	Water Maintenance	\$ 301,319	\$ 315,000	\$ 300,000
83511	Sewer Maintenance	\$ 290,395	\$ 220,000	\$ 205,000
83515	Water Taps	\$ 160,350	\$ 108,000	\$ 100,000
83516	Sewer Taps	\$ 162,335	\$ 160,000	\$ 100,000
83600	Fire Hydrant Maintenance	\$ 9,644	\$ 10,500	\$ 13,000
83700	Inventory Adjustment	\$ 3,793	\$ -	\$ -
Division Total: Utilities		\$ 2,078,459	\$ 2,227,450	\$ 2,146,751

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 17,672	\$ 15,500	\$ 15,950
81020	Retirement TMRS	\$ 25,422	\$ 23,000	\$ 23,205
81040	Employee Insurance	\$ 27,573	\$ 27,000	\$ 33,871
81050	Workers' Compensation	\$ 2,207	\$ 2,281	\$ 2,998
81080	Longevity	\$ 1,246	\$ 1,920	\$ 300
81090	Overtime	\$ 25,118	\$ 12,000	\$ 10,000
81100	Salaries & Wages - Full Time	\$ 208,497	\$ 188,000	\$ 208,191
81198	Accrued Wages	\$ 1,007	\$ -	\$ 1,849
82030	Software Maintenance Fees	\$ 6,965	\$ 3,500	\$ 6,750
82040	Postage	\$ -	\$ 100	\$ 50
82160	Training/Travel	\$ 3,309	\$ 600	\$ 2,000
82210	Enterprise Car Rental Program	\$ 40,011	\$ -	\$ 39,100
82700	Professional Fees	\$ -	\$ -	\$ 500
83010	Office Supplies	\$ 75	\$ 125	\$ 500
83060	Uniforms/Boots	\$ 5,155	\$ 4,800	\$ 4,500
83280	Minor Tools	\$ 7,349	\$ 7,000	\$ 6,000
83290	Safety/PPE	\$ 384	\$ 950	\$ 750
83300	Department Supplies	\$ 3,391	\$ 2,000	\$ 2,000
83460	Auto Maintenance	\$ -	\$ -	\$ 900
83540	Water Meter Maintenance	\$ 69,296	\$ 65,000	\$ 75,000
85640	Meters	\$ 62,907	\$ 85,000	\$ 115,000
Division Total: Meter Services		\$ 507,585	\$ 438,776	\$ 549,414

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 51,916	\$ 63,000	\$ 58,117
81020	Retirement TMRS	\$ 75,265	\$ 92,000	\$ 84,554
81040	Employee Insurance	\$ 64,482	\$ 84,800	\$ 85,547
81050	Workers' Compensation	\$ 5,912	\$ 7,096	\$ 10,174
81080	Longevity	\$ 1,290	\$ 2,340	\$ 3,180
81090	Overtime	\$ 116,654	\$ 95,000	\$ 50,000
81100	Salaries & Wages - Full Time	\$ 576,582	\$ 738,000	\$ 706,514
81198	Accrued Wages	\$ 5,691	\$ -	\$ 2,229
82030	Software Maintenance Fees	\$ -	\$ 3,500	\$ 1,500
82040	Postage	\$ 883	\$ 750	\$ 700
82120	Equipment Rental	\$ 22,681	\$ -	\$ 3,000
82160	Training/Travel	\$ 12,565	\$ 10,000	\$ 12,000
82210	Enterprise Car Rental Program	\$ 46,698	\$ -	\$ 88,100
82620	Electricity	\$ 171,333	\$ 215,000	\$ 210,000
82700	Professional Fees	\$ 103,096	\$ 150,000	\$ 103,200
82820	Membership/Subscriptions	\$ 759	\$ 500	\$ 500
82930	Mowing	\$ 6,303	\$ 13,000	\$ 8,500
83010	Office Supplies	\$ 2,620	\$ 3,200	\$ 1,500
83040	Janitorial Expense	\$ 1,914	\$ 3,000	\$ 17,400
83060	Uniforms/Boots	\$ 8,561	\$ 7,300	\$ 7,000
83160	Auto/Equip Fuel	\$ 29	\$ 500	\$ 100
83180	Oil & Lubricants	\$ 1,316	\$ 250	\$ 1,500
83240	Chemical Supplies	\$ 66,853	\$ 65,000	\$ 60,000
83260	Electrical Supplies	\$ 2,835	\$ 1,600	\$ 1,500
83280	Minor Tools	\$ 1,483	\$ 2,000	\$ 2,000
83290	Safety/PPE	\$ 6,505	\$ 4,000	\$ 3,500
83300	Department Supplies	\$ 12,230	\$ 11,500	\$ 8,000
83302	Lab Supplies	\$ 5,796	\$ 7,500	\$ 7,500
83430	Lift Stat Maintenance	\$ 13,097	\$ 9,000	\$ 9,000
83440	Building Maintenance	\$ 8,984	\$ 4,700	\$ 2,000
83460	Auto Maint	\$ -	\$ -	\$ 1,125
83480	Machine & Equipment Maintenance	\$ 88,864	\$ 111,000	\$ 85,000
85110	Machinery/ Equipment	\$ -	\$ -	\$ -
Division Total: Paw Paw WWT		\$ 1,483,196	\$ 1,705,536	\$ 1,634,940

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 13,703	\$ 16,088	\$ 16,591
81020	Retirement TMRS	\$ 19,532	\$ 23,133	\$ 24,139
81040	Employee Insurance	\$ 14,948	\$ 14,200	\$ 20,677
81050	Workers' Compensation	\$ 1,594	\$ 2,161	\$ 3,000
81080	Longevity	\$ 44	\$ 360	\$ 540
81090	Overtime	\$ 4,683	\$ 2,500	\$ 5,000
81100	Salaries & Wages - Full Time	\$ 175,360	\$ 202,500	\$ 208,340
81198	Accrued Wages	\$ 2,199	\$ -	\$ 3,561
82030	Software Maintenance Fees	\$ 12,089	\$ 14,000	\$ 10,000
82040	Postage	\$ 507	\$ 400	\$ 400
82160	Training/Travel	\$ 5,297	\$ 6,200	\$ 5,500
82210	Enterprise Car Rental Program	\$ 3,086	\$ -	\$ 15,640
82700	Professional Fees	\$ 198,300	\$ 150,000	\$ 100,000
82740	Advertising	\$ 4,986	\$ 4,000	\$ 3,500
82780	Printing & Binding	\$ 257	\$ 250	\$ 500
82820	Membership/Subscriptions	\$ -	\$ -	\$ 400
83010	Office Supplies	\$ 1,231	\$ 500	\$ 1,000
83040	Janitorial Expense	\$ 643	\$ 800	\$ 550
83060	Uniforms/Boots	\$ 1,641	\$ 2,100	\$ 1,500
83240	Chemical Supplies	\$ 892	\$ 1,200	\$ 1,000
83280	Minor Tools	\$ 5,028	\$ 500	\$ 1,000
83290	Safety/PPE	\$ 1,391	\$ 500	\$ 1,000
83300	Department Supplies	\$ 7,924	\$ 2,500	\$ 2,500
83310	Equipment	\$ 8,965	\$ -	\$ -
83440	Building Maintenance	\$ -	\$ 700	\$ 1,500
83460	Auto Maint	\$ -	\$ -	\$ 450
83480	Machine & Equipment Maintenance	\$ 8,860	\$ 1,500	\$ 1,500
Division Total: Environmental Services		\$ 493,160	\$ 446,092	\$ 429,788

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 13,563	\$ 17,963	\$ 17,814
81020	Retirement TMRS	\$ 19,656	\$ 24,000	\$ 25,917
81040	Employee Insurance	\$ 26,590	\$ 27,000	\$ 33,958
81050	Workers' Compensation	\$ 229	\$ 196	\$ 305
81080	Longevity	\$ 171	\$ 660	\$ 660
81090	Overtime	\$ 4,157	\$ 6,500	\$ 4,000
81100	Salaries & Wages - Full Time	\$ 175,793	\$ 215,000	\$ 232,198
81198	Accrued Wages	\$ 644	\$ -	\$ 1,636
82030	Software Maintenance Fees	\$ -	\$ -	\$ 104,000
82040	Postage	\$ 79,550	\$ 85,000	\$ 70,000
82160	Training/Travel	\$ 700	\$ 1,000	\$ 1,000
82690	Collection Agency Fees	\$ 666	\$ 4,000	\$ 4,000
82700	Professional Fees	\$ 21,354	\$ 33,000	\$ 25,000
82780	Printing & Binding	\$ 29,726	\$ 29,000	\$ 29,000
83010	Office Supplies	\$ 1,410	\$ 2,400	\$ 1,500
83060	Uniforms/Boots	\$ 62	\$ 800	\$ 800
Division Total: Utilities Customer Service		\$ 374,271	\$ 446,519	\$ 551,788

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**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 092 - Non-Departmental				
82210	Enterprise Car Rental Program	\$ -	\$ 350,000	\$ -
82620	Electricity	\$ 30,627	\$ 30,627	\$ 30,627
82700	Professional Fees	\$ 43,350	\$ -	\$ -
83285	Capital Requests (Budgeted)	\$ -	\$ 1,130,000	\$ -
83980	Miscellaneous	\$ 1,382	\$ -	\$ -
84010	Overhead Water to GF	\$ 807,480	\$ 388,164	\$ 275,000
84020	Overhead Sewer to GF	\$ 807,480	\$ 388,164	\$ 275,000
84060	Insurance-Liability	\$ 215,218	\$ 262,000	\$ 345,000
84130	Contracts & Agreements	\$ 32,848	\$ 30,000	\$ 30,000
84140	Contingency	\$ 66,473	\$ 10,000	\$ 15,000
84170	Credit Card Merchant Fees	\$ 334,911	\$ 475,000	\$ 415,000
84180	Claims and Refunds	\$ 352	\$ 81	\$ -
84260	Lease Payments - Interest	\$ 1,788	\$ 4,453	\$ 117,372
84270	Lease Payments - Principal	\$ 63,120	\$ 93,671	\$ 310,280
84450	Trans/I&S Fund	\$ 5,680,376	\$ 8,523,202	\$ 12,256,344
84660	Franchise Fees	\$ 890,214	\$ 1,025,000	\$ 582,500
Division Total: Non-Departmental		\$ 8,975,619	\$ 12,710,362	\$ 14,652,123

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 51,582	\$ 67,500	\$ 76,583
81015	Social Security - Part Time	\$ 631	\$ 1,600	\$ -
81020	Retirement TMRS	\$ 75,841	\$ 102,794	\$ 111,420
81040	Employee Insurance	\$ 55,476	\$ 70,750	\$ 86,416
81050	Workers' Compensation	\$ 643	\$ 851	\$ 1,309
81080	Longevity	\$ 2,906	\$ 3,780	\$ 3,180
81100	Salaries & Wages - Full Time	\$ 697,487	\$ 903,000	\$ 997,902
81150	Salaries & Wages - Part Time	\$ 7,820	\$ 15,000	\$ -
81198	Accrued Wages	\$ 4,624	\$ -	\$ 2,378
82030	Software Maintenance Fees	\$ 95,625	\$ 95,000	\$ 98,000
82040	Postage	\$ 310	\$ 460	\$ 400
82160	Training/Travel	\$ 14,640	\$ 20,000	\$ 15,000
82210	Enterprise Car Rental Program	\$ 55,197	\$ -	\$ 113,500
82700	Professional Fees	\$ 599,684	\$ 360,000	\$ 271,000
82705	Plan Review & Inspections	\$ -	\$ 90,000	\$ 50,000
82820	Membership/Subscriptions	\$ 2,864	\$ 2,800	\$ 2,800
83010	Office Supplies	\$ 8,527	\$ 11,000	\$ 5,000
83040	Janitorial Supplies	\$ -	\$ 106	\$ -
83060	Uniforms/Boots	\$ 4,535	\$ 5,500	\$ 2,000
83120	Food	\$ 4,720	\$ 5,000	\$ 2,500
83290	Safety/ PPE	\$ -	\$ 150	\$ 300
83300	Department Supplies	\$ 3,118	\$ 15,500	\$ 1,500
83460	Auto Maint	\$ -	\$ -	\$ 2,025
83980	Miscellaneous	\$ 4,819	\$ 10,000	\$ 1,000
Division Total: Public Works Administration		\$ 1,691,048	\$ 1,780,791	\$ 1,844,213

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 2,808	\$ 4,000	\$ 5,800
81020	Retirement TMRS	\$ 4,053	\$ 6,000	\$ 8,438
81040	Employee Insurance	\$ 5,250	\$ 9,500	\$ 13,521
81050	Workers' Compensation	\$ 1,216	\$ 587	\$ 1,092
81080	Longevity	\$ 18	\$ 180	\$ -
81090	Overtime	\$ 1,900	\$ 2,700	\$ 3,000
81100	Salaries & Wages - Full Time	\$ 35,386	\$ 51,750	\$ 75,817
81198	Accrued Wages	\$ (673)	\$ -	\$ 612
82030	Software Maintenance Fees	\$ -	\$ 3,500	\$ -
82120	Equipment Rental	\$ -	\$ -	\$ 1,000
82160	Training/Travel	\$ 1,086	\$ 500	\$ 1,500
82210	Enterprise Car Rental Program	\$ -	\$ -	\$ 8,920
82700	Professional Fees	\$ -	\$ 20,000	\$ -
83060	Uniforms/Boots	\$ 1,789	\$ 1,600	\$ 2,000
83280	Minor Tools	\$ 945	\$ 800	\$ 2,500
83290	Safety/PPE	\$ 335	\$ 1,500	\$ 1,500
83460	Auto Maint	\$ -	\$ -	\$ 225
85530	Drainage	\$ 81,539	\$ 105,000	\$ 75,000
Division Total: Storm Water Operations		\$ 135,652	\$ 207,617	\$ 200,925

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 095 - Duck Creek WWT				
82620	Electricity	\$ 27,584	\$ 33,000	\$ 36,000
82930	Mowing	\$ 2,681	\$ 6,000	\$ 3,000
83430	Lift Stat Maintenance	\$ 13,642	\$ 2,500	\$ 15,000
83480	Machine & Equipment Maintenance	\$ 18,015	\$ 18,000	\$ 18,000
Division Total: Duck Creek WWT		\$ 61,923	\$ 59,500	\$ 72,000

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**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 096 - Iron Ore WWT				
82620	Electricity	\$ 48,237	\$ 65,000	\$ 66,000
82930	Mowing	\$ 996	\$ 3,000	\$ 2,250
83430	Lift Stat Maintenance	\$ 25,394	\$ 25,000	\$ 20,000
83480	Machine & Equipment Maintenance	\$ 12,357	\$ 13,000	\$ 15,000
85110	Machinery/ Equipment	\$ 17,349.00	\$ -	\$ -
Division Total: Iron Ore WWT		\$ 104,333	\$ 106,000	\$ 103,250

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**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 9,007	\$ 10,200	\$ 11,839
81020	Retirement TMRS	\$ 12,844	\$ 15,000	\$ 17,224
81040	Employee Insurance	\$ 10,066	\$ 11,500	\$ 20,429
81050	Workers' Compensation	\$ 1,059	\$ 1,172	\$ 2,136
81080	Longevity	\$ 1,479	\$ 1,560	\$ 300
81090	Overtime	\$ 20,999	\$ 18,500	\$ 6,000
81100	Salaries & Wages - Full Time	\$ 95,841	\$ 115,000	\$ 148,336
81198	Accrued Wages	\$ (493)	\$ -	\$ 1,573
82030	Software Maintenance Fees	\$ -	\$ 3,500	\$ -
82160	Training/Travel	\$ 369	\$ 500	\$ 1,000
82620	Electricity	\$ 20,326	\$ 26,000	\$ 26,000
82630	Gas & Propane	\$ 1,479	\$ 1,970	\$ 1,200
82700	Professional Fees	\$ 54,181	\$ 60,000	\$ 60,000
82930	Mowing	\$ 3,104	\$ 5,000	\$ 3,500
83060	Uniforms/Boots	\$ 796	\$ 1,400	\$ 1,100
83180	Oil & Lubricants	\$ 33	\$ 200	\$ 200
83240	Chemical Supplies	\$ 5,479	\$ 11,000	\$ 9,000
83260	Electrical Supplies	\$ -	\$ -	\$ 100
83280	Minor Tools	\$ 126	\$ 100	\$ 100
83290	Safety/ PPE	\$ -	\$ 200	\$ 250
83300	Department Supplies	\$ 1,217	\$ 1,000	\$ 750
83430	Lift Stat Maintenance	\$ 717	\$ 500	\$ 1,000
83440	Building Maintenance	\$ 6,724	\$ 8,200	\$ 6,500
83480	Machine & Equipment Maintenance	\$ 10,043	\$ 8,000	\$ 9,000
Division Total: NTRA WWT		\$ 255,396	\$ 300,502	\$ 327,537

**City of Denison
2024/2025 Budget
Utility Fund Division Detail**

Account	Description	Actual 2023	Estimated 2024	Proposed 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 099 - Emergency Operations Center (EOC)				
82120	Equipment Rental	\$ -	\$ -	\$ -
82630	Gas and Propane	\$ -	\$ -	\$ -
82700	Professional Fees	\$ -	\$ -	\$ -
82710	Temporary - Contract Labor	\$ -	\$ -	\$ -
83050	Hospitality	\$ -	\$ -	\$ -
83120	Food	\$ -	\$ -	\$ -
83160	Auto/Equip Fuel	\$ -	\$ -	\$ -
83240	Chemical Supplies	\$ -	\$ -	\$ -
83290	Safety/PPE	\$ -	\$ -	\$ -
83300	Department Supplies	\$ -	\$ -	\$ -
83305	Bottled Water	\$ -	\$ -	\$ -
83310	Equipment	\$ -	\$ -	\$ -
83500	Street Patch Material	\$ -	\$ -	\$ -
83980	Miscellaneous	\$ -	\$ -	\$ -
Division Total: Emergency Operations Center		\$ -	\$ -	\$ -
Transfers Out		\$ 823,293	\$ 895,000	\$ -
Bad Debt Expense		\$ 142,231	\$ 120,000	\$ 120,000
Utility Fund Expense Total:		\$ 19,497,207	\$ 24,248,460	\$ 25,417,427

DEBT SERVICES



**City of Denison
2024/2025 Budget
General Interest & Sinking Fund - Fund 010**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 986,455	\$ 2,130,966	\$ 3,318,569
Revenues			
Tax Revenue	\$ 1,834,501	\$ 2,800,000	\$ 483,735
THF Annual Payment Transfer (Fund 14)	\$ 793,519	\$ 793,519	\$ 793,519
Series 2016B Reserves Transfer (Fund 14)	\$ 822,702	\$ -	\$ -
Series 2018A Transfer (Fund 33)	\$ 117,051	\$ 114,161	\$ 116,199
Series 2020B Transfer (Fund 15)	\$ -	\$ -	\$ -
Series 2021A Transfer (Fund 33)	\$ 407,400	\$ 458,700	\$ 782,200
Series 2022B (DDA Payment)	\$ 137,053	\$ 353,944	\$ 353,870
Series 2022C Transfer (Fund 33)	\$ -	\$ 134,599	\$ 135,689
Series 2024 (Fund 34)	\$ -	\$ -	\$ 171,867
Series 2024 Tax Note (Fund 60 and GF)	\$ -	\$ -	\$ 634,952
Interest Earned	\$ 85,627	\$ 155,000	\$ 90,000
Total Revenues	\$ 4,197,853	\$ 4,809,922	\$ 3,562,031
Expenditures			
Bond Payments - Principal	\$ 3,396,588	\$ 2,605,600	\$ 3,567,000
Bond Payments - Interest	\$ -	\$ 1,000,719	\$ 1,175,916
Paying Agent Fees	\$ 12,814	\$ 16,000	\$ 15,600
GF Bond Transfer (Fund 14)	\$ -	\$ -	\$ -
Reserves for 2016B Final Payment	\$ -	\$ -	\$ 822,702
Total Expenditures	\$ 3,409,402	\$ 3,622,319	\$ 5,581,218
Transfers/Audit Adjustments/Accruals	\$ 356,060	\$ -	\$ -
Ending Cash Balance	\$ 2,130,966	\$ 3,318,569	\$ 1,299,382

**City of Denison
2024/2025 Budget
Utility Interest & Sinking Fund - Fund 024**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 1,414,458	\$ 1,009,932	\$ 388,932
Revenues			
Transfer from WS Fund-current bond pmts	\$ 5,680,376	\$ 8,523,202	\$ 12,649,969
Series 2022A (DDA Payment)	\$ 204,482	\$ 205,025	\$ 206,375
Interest Earned	\$ 115,000	\$ 145,000	\$ 25,000
Total Revenues	\$ 5,999,857	\$ 8,873,227	\$ 12,881,344
Expenditures			
Bond Payments - Principal	\$ 3,362,000	\$ 4,449,400	\$ 5,208,000
Bond Payments - Interest	\$ 2,739,334	\$ 4,736,106	\$ 7,354,363
GTUA	\$ 291,049	\$ 292,720	\$ 293,981
Paying Agent Fees	\$ 12,000	\$ 16,000	\$ 15,000
Total Expenditures	\$ 6,404,383	\$ 9,494,227	\$ 12,871,344
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 1,009,932	\$ 388,932	\$ 398,932

**City of Denison
2024/2025 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
09/30/2025	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	1,600,560.00	136,631.50	1,737,191.50

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**City of Denison
2024/2025 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
09/30/2025	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	1,910,000	194,600.00	2,104,600.00

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City of Denison
2024/2025 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
09/30/2025	450,000.00	15,750.00	465,750.00
Total	450,000.00	15,750.00	465,750.00

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**City of Denison
2024/2025 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
09/30/2025	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	1,180,000.00	175,050.00	1,355,050.00

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**City of Denison
2024/2025 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
09/30/2025	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	4,175,000.00	853,325.00	5,028,325.00

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**City of Denison
2024/2025 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
09/30/2025	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	1,210,000.00	234,937.50	1,444,937.50

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**City of Denison
2024/2025 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
02/15/2025	800,000.00	22,963.50	822,963.50
02/15/2026	815,000.00	7,701.75	822,701.75
Total	1,615,000.00	30,665.25	1,645,665.25

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**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and 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
09/30/2025	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	4,950,000.00	1,027,650.00	5,977,650.00

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**City of Denison
2024/2025 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
09/30/2025	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	925,000.00	30,294.00	955,294.00

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**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Surplus 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
09/30/2025	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	5,625,000.00	1,335,230.00	6,960,230.00

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**City of Denison
2024/2025 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
09/30/2025	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	440,000.00	25,865.50	465,865.50

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**City of Denison
2024/2025 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
09/30/2025	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	4,405,000.00	1,252,281.25	5,657,281.25

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**City of Denison
2024/2025 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
09/30/2025	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	1,370,000.00	166,625.00	1,536,625.00

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**City of Denison
2024/2025 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
09/30/2025	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	2,305,000.00	75,887.50	2,380,887.50

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**City of Denison
2024/2025 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
09/30/2025	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	8,770,000.00	2,669,900.00	11,439,900.00

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**City of Denison
2024/2025 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
09/30/2025	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	1,520,000.00	67,379.00	1,587,379.00

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**City of Denison
2024/2025 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, all related to the D3 project.

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

Period Ending	Principal	Interest	Total P+I
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	15,400,000.00	3,419,250.00	18,819,250.00

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**City of Denison
2024/2025 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
09/30/2025	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	9,330,000.00	3,017,425.00	12,347,425.00

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**City of Denison
2024/2025 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
09/30/2025	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	20,960,000.00	8,758,162.50	29,718,162.50

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Taxable 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
09/30/2025	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	4,330,000.00	2,055,835.75	6,385,835.75

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**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022C
Issue Amount: \$1,140,000**

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	100,000.00	35,689.00	135,689.00
09/30/2026	105,000.00	31,578.75	136,578.75
09/30/2027	110,000.00	27,268.00	137,268.00
09/30/2028	115,000.00	22,756.75	137,756.75
09/30/2029	120,000.00	18,045.00	138,045.00
09/30/2030	125,000.00	13,132.75	138,132.75
09/30/2031	130,000.00	8,020.00	138,020.00
09/30/2032	135,000.00	2,706.75	137,706.75
Total	940,000.00	159,197.00	1,099,197.00

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**City of Denison
2024/2025 Budget**

Bond Maturity Schedule

Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2023

Issue Amount: \$39,520,000

Purpose: To fund waterworks projects including but not limited to the Lake Texoma Raw Water Pump Station, Ryland Water Treatment Plant expansion, Duck Creek Interceptor reconstruction, Loy Lake Road reconstruction, and Phase 1 of the Waterloo gravity sewer line replacement.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2025	1,285,000.00	1,784,137.50	3,069,137.50
9/30/2026	1,355,000.00	1,718,137.50	3,073,137.50
9/30/2027	1,415,000.00	1,655,962.50	3,070,962.50
9/30/2028	1,475,000.00	1,598,162.50	3,073,162.50
9/30/2029	1,540,000.00	1,530,162.50	3,070,162.50
9/30/2030	1,620,000.00	1,451,162.50	3,071,162.50
9/30/2031	1,705,000.00	1,368,037.50	3,073,037.50
9/30/2032	1,790,000.00	1,280,662.50	3,070,662.50
9/30/2033	1,880,000.00	1,188,912.50	3,068,912.50
9/30/2034	1,980,000.00	1,092,412.50	3,072,412.50
9/30/2035	2,080,000.00	990,912.50	3,070,912.50
9/30/2036	2,185,000.00	884,287.50	3,069,287.50
9/30/2037	2,300,000.00	772,162.50	3,072,162.50
9/30/2038	2,415,000.00	654,287.50	3,069,287.50
9/30/2039	2,540,000.00	530,412.50	3,070,412.50
9/30/2040	2,655,000.00	413,812.50	3,068,812.50
9/30/2041	2,765,000.00	305,412.50	3,070,412.50
9/30/2042	2,880,000.00	188,912.50	3,068,912.50
9/30/2043	3,005,000.00	63,856.25	3,068,856.25
Total	38,870,000.00	19,471,806.25	58,341,806.25

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**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2024
Issue Amount: \$53,450,000**

Purpose: To fund the City's waterworks & sewer system improvements, and necessary improvements to Loy Lake dam.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2025	75,000.00	3,495,049.17	7,065,098.34
9/30/2026	105,000.00	2,552,350.00	5,209,700.00
9/30/2027	610,000.00	2,534,475.00	5,678,950.00
9/30/2028	1,045,000.00	2,493,100.00	6,031,200.00
9/30/2029	1,095,000.00	2,439,600.00	5,974,200.00
9/30/2030	1,150,000.00	2,383,475.00	5,916,950.00
9/30/2031	1,215,000.00	2,324,350.00	5,863,700.00
9/30/2032	1,275,000.00	2,262,100.00	5,799,200.00
9/30/2033	1,345,000.00	2,196,600.00	5,738,200.00
9/30/2034	1,410,000.00	2,127,725.00	5,665,450.00
9/30/2035	1,485,000.00	2,055,350.00	5,595,700.00
9/30/2036	1,435,000.00	1,982,350.00	5,399,700.00
9/30/2037	1,460,000.00	1,909,975.00	5,279,950.00
9/30/2038	1,535,000.00	1,835,100.00	5,205,200.00
9/30/2039	1,610,000.00	1,756,475.00	5,122,950.00
9/30/2040	1,695,000.00	1,673,850.00	5,042,700.00
9/30/2041	1,780,000.00	1,586,975.00	4,953,950.00
9/30/2042	1,870,000.00	1,495,725.00	4,861,450.00
9/30/2043	1,970,000.00	1,399,725.00	4,769,450.00
9/30/2044	2,070,000.00	1,298,725.00	4,667,450.00
9/30/2045	2,175,000.00	1,192,600.00	4,560,200.00
9/30/2046	2,285,000.00	1,081,100.00	4,447,200.00
9/30/2047	2,405,000.00	963,850.00	4,332,700.00
9/30/2048	2,525,000.00	840,600.00	4,206,200.00
9/30/2049	2,655,000.00	711,100.00	4,077,200.00
9/30/2050	2,780,000.00	585,650.00	3,951,300.00
9/30/2051	2,905,000.00	464,843.75	3,834,687.50
9/30/2052	3,030,000.00	338,725.00	3,707,450.00
9/30/2053	3,160,000.00	207,187.50	3,574,375.00
9/30/2054	3,295,000.00	70,018.75	3,435,037.50
Total	53,450,000.00	48,258,749.17	149,967,498.34

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Tax Note, Series 2024
Issue Amount: \$3,860,000**

Purpose: To construct a Visitor Center.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	480,000.00	154,951.57	634,951.57
09/30/2026	505,000.00	128,540.25	633,540.25
09/30/2027	530,000.00	107,271.00	637,271.00
09/30/2028	550,000.00	85,077.00	635,077.00
09/30/2029	575,000.00	61,958.25	636,958.25
09/30/2030	600,000.00	37,812.00	637,812.00
09/30/2031	620,000.00	12,741.00	632,741.00
Total	3,860,000.00	588,351.07	4,448,351.07

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City of Denison
2024/2025 Budget
Budgeted Debt Service Schedule

Fiscal Year	General Debt Fund			W/S Debt Fund		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2025	3,567,000.00	1,175,915.74	4,742,915.74	5,463,960.00	7,392,383.64	12,856,343.64
2026	3,355,000.00	1,036,469.75	4,391,469.75	5,562,440.00	6,276,523.00	11,838,963.00
2027	2,625,000.00	941,274.00	3,566,274.00	6,273,920.00	6,053,264.24	12,327,184.24
2028	2,395,000.00	849,801.50	3,244,801.50	6,940,400.00	5,795,652.16	12,736,052.16
2029	2,495,000.00	757,150.75	3,252,150.75	6,311,880.00	5,502,535.66	11,814,415.66
2030	2,585,000.00	661,493.75	3,246,493.75	6,065,960.00	5,233,062.80	11,299,022.80
2031	2,420,000.00	565,516.00	2,985,516.00	6,080,000.00	4,957,390.00	11,037,390.00
2032	1,865,000.00	480,774.25	2,345,774.25	6,365,000.00	4,678,260.00	11,043,260.00
2033	1,795,000.00	415,911.00	2,210,911.00	6,650,000.00	4,395,340.00	11,045,340.00
2034	1,695,000.00	360,939.00	2,055,939.00	6,930,000.00	4,108,326.25	11,038,326.25
2035	1,760,000.00	306,137.00	2,066,137.00	7,230,000.00	3,809,313.75	11,039,313.75
2036	1,690,000.00	254,180.00	1,944,180.00	7,080,000.00	3,505,640.00	10,585,640.00
2037	1,680,000.00	206,909.00	1,886,909.00	7,265,000.00	3,202,280.00	10,467,280.00
2038	1,535,000.00	162,119.50	1,697,119.50	7,310,000.00	2,894,240.00	10,204,240.00
2039	1,575,000.00	118,504.00	1,693,504.00	7,120,000.00	2,584,218.75	9,704,218.75
2040	1,625,000.00	73,434.50	1,698,434.50	7,040,000.00	2,287,487.50	9,327,487.50
2041	1,215,000.00	33,636.00	1,248,636.00	7,050,000.00	2,001,362.50	9,051,362.50
2042	345,000.00	8,383.50	353,383.50	6,370,000.00	1,717,037.50	8,087,037.50
2043	-	-	-	4,975,000.00	1,463,581.25	6,438,581.25
2044	-	-	-	2,070,000.00	1,298,725.00	3,368,725.00
2045	-	-	-	2,175,000.00	1,192,600.00	3,367,600.00
2046	-	-	-	2,285,000.00	1,081,100.00	3,366,100.00
2047	-	-	-	2,405,000.00	963,850.00	3,368,850.00
2048	-	-	-	2,525,000.00	840,600.00	3,365,600.00
2049	-	-	-	2,655,000.00	711,100.00	3,366,100.00
2050	-	-	-	2,780,000.00	585,650.00	3,365,650.00
2051	-	-	-	2,905,000.00	464,843.75	3,369,843.75
2052	-	-	-	3,030,000.00	338,725.00	3,368,725.00
2053	-	-	-	3,160,000.00	207,187.50	3,367,187.50
2054	-	-	-	3,295,000.00	70,018.75	3,365,018.75
Total	\$36,222,000.00	\$8,408,549.24	\$44,630,549.24	\$153,368,560.00	\$85,612,299.00	\$238,980,859.00

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2025	9,030,960.00	8,568,299.38	17,599,259.38
2026	8,917,440.00	7,312,992.75	16,230,432.75
2027	8,898,920.00	6,994,538.24	15,893,458.24
2028	9,335,400.00	6,645,453.66	15,980,853.66
2029	8,806,880.00	6,259,686.41	15,066,566.41
2030	8,650,960.00	5,894,556.55	14,545,516.55
2031	8,500,000.00	5,522,906.00	14,022,906.00
2032	8,230,000.00	5,159,034.25	13,389,034.25
2033	8,445,000.00	4,811,251.00	13,256,251.00
2034	8,625,000.00	4,469,265.25	13,094,265.25
2035	8,990,000.00	4,115,450.75	13,105,450.75
2036	8,770,000.00	3,759,820.00	12,529,820.00
2037	8,945,000.00	3,409,189.00	12,354,189.00
2038	8,845,000.00	3,056,359.50	11,901,359.50
2039	8,695,000.00	2,702,722.75	11,397,722.75
2040	8,665,000.00	2,360,922.00	11,025,922.00
2041	8,265,000.00	2,034,998.50	10,299,998.50
2042	6,715,000.00	1,725,421.00	8,440,421.00
2043	4,975,000.00	1,463,581.25	6,438,581.25
2044	2,070,000.00	1,298,725.00	3,368,725.00
2045	2,175,000.00	1,192,600.00	3,367,600.00
2046	2,285,000.00	1,081,100.00	3,366,100.00
2047	2,405,000.00	963,850.00	3,368,850.00
2048	2,525,000.00	840,600.00	3,365,600.00
2049	2,655,000.00	711,100.00	3,366,100.00
2050	2,780,000.00	585,650.00	3,365,650.00
2051	2,905,000.00	464,843.75	3,369,843.75
2052	3,030,000.00	338,725.00	3,368,725.00
2053	3,160,000.00	207,187.50	3,367,187.50
2054	3,295,000.00	70,018.75	3,365,018.75
Total	\$189,590,560.00	\$94,020,848.24	\$283,611,408.24

**City of Denison
2024/2025 Budget
Obligated Debt Service Schedule**

Fiscal Year	General Obligation Bonds			W/S Obligation Bonds		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2025	8,775,000.00	8,530,278.24	17,305,278.24	255,960.00	38,021.14	293,981.14
2026	8,655,000.00	7,280,582.25	15,935,582.25	262,440.00	32,410.50	294,850.50
2027	8,630,000.00	6,968,114.00	15,598,114.00	268,920.00	26,424.24	295,344.24
2028	9,060,000.00	6,625,384.00	15,685,384.00	275,400.00	20,069.66	295,469.66
2029	8,525,000.00	6,246,328.25	14,771,328.25	281,880.00	13,358.16	295,238.16
2030	8,395,000.00	5,888,208.75	14,283,208.75	255,960.00	6,347.80	262,307.80
2031	8,500,000.00	5,522,906.00	14,022,906.00	-	-	-
2032	8,230,000.00	5,159,034.25	13,389,034.25	-	-	-
2033	8,445,000.00	4,811,251.00	13,256,251.00	-	-	-
2034	8,625,000.00	4,469,265.25	13,094,265.25	-	-	-
2035	8,990,000.00	4,115,450.75	13,105,450.75	-	-	-
2036	8,770,000.00	3,759,820.00	12,529,820.00	-	-	-
2037	8,945,000.00	3,409,189.00	12,354,189.00	-	-	-
2038	8,845,000.00	3,056,359.50	11,901,359.50	-	-	-
2039	8,695,000.00	2,702,722.75	11,397,722.75	-	-	-
2040	8,665,000.00	2,360,922.00	11,025,922.00	-	-	-
2041	8,265,000.00	2,034,998.50	10,299,998.50	-	-	-
2042	6,715,000.00	1,725,421.00	8,440,421.00	-	-	-
2043	4,975,000.00	1,463,581.25	6,438,581.25	-	-	-
2044	2,070,000.00	1,298,725.00	3,368,725.00	-	-	-
2045	2,175,000.00	1,192,600.00	3,367,600.00	-	-	-
2046	2,285,000.00	1,081,100.00	3,366,100.00	-	-	-
2047	2,405,000.00	963,850.00	3,368,850.00	-	-	-
2048	2,525,000.00	840,600.00	3,365,600.00	-	-	-
2049	2,655,000.00	711,100.00	3,366,100.00	-	-	-
2050	2,780,000.00	585,650.00	3,365,650.00	-	-	-
2051	2,905,000.00	464,843.75	3,369,843.75	-	-	-
2052	3,030,000.00	338,725.00	3,368,725.00	-	-	-
2053	3,160,000.00	207,187.50	3,367,187.50	-	-	-
2054	3,295,000.00	70,018.75	3,365,018.75	-	-	-
Total	\$187,990,000.00	\$93,884,216.74	\$281,874,216.74	\$1,600,560.00	\$136,631.50	\$1,737,191.50

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2025	9,030,960.00	8,568,299.38	17,599,259.38
2026	8,917,440.00	7,312,992.75	16,230,432.75
2027	8,898,920.00	6,994,538.24	15,893,458.24
2028	9,335,400.00	6,645,453.66	15,980,853.66
2029	8,806,880.00	6,259,686.41	15,066,566.41
2030	8,650,960.00	5,894,556.55	14,545,516.55
2031	8,500,000.00	5,522,906.00	14,022,906.00
2032	8,230,000.00	5,159,034.25	13,389,034.25
2033	8,445,000.00	4,811,251.00	13,256,251.00
2034	8,625,000.00	4,469,265.25	13,094,265.25
2035	8,990,000.00	4,115,450.75	13,105,450.75
2036	8,770,000.00	3,759,820.00	12,529,820.00
2037	8,945,000.00	3,409,189.00	12,354,189.00
2038	8,845,000.00	3,056,359.50	11,901,359.50
2039	8,695,000.00	2,702,722.75	11,397,722.75
2040	8,665,000.00	2,360,922.00	11,025,922.00
2041	8,265,000.00	2,034,998.50	10,299,998.50
2042	6,715,000.00	1,725,421.00	8,440,421.00
2043	4,975,000.00	1,463,581.25	6,438,581.25
2044	2,070,000.00	1,298,725.00	3,368,725.00
2045	2,175,000.00	1,192,600.00	3,367,600.00
2046	2,285,000.00	1,081,100.00	3,366,100.00
2047	2,405,000.00	963,850.00	3,368,850.00
2048	2,525,000.00	840,600.00	3,365,600.00
2049	2,655,000.00	711,100.00	3,366,100.00
2050	2,780,000.00	585,650.00	3,365,650.00
2051	2,905,000.00	464,843.75	3,369,843.75
2052	3,030,000.00	338,725.00	3,368,725.00
2053	3,160,000.00	207,187.50	3,367,187.50
2054	3,295,000.00	70,018.75	3,365,018.75
Total	\$189,590,560.00	\$94,020,848.24	\$283,611,408.24

RESTRICTED FUNDS



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**City of Denison
2024/2025 Budget
General Capital Fund - Fund 003**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 112,420	\$ 240,339	\$ 179,381
Revenues			
Transfer from General Fund (5% of Sales Tax)	\$ 412,556	\$ 440,000	\$ -
Interest	\$ 4,710	\$ 2,800	\$ 2,000
Total Revenues	\$ 417,266	\$ 442,800	\$ 2,000
Expenditures			
Mulberry Bridge (div 8)	\$ 3,209	\$ 3,000	\$ -
Library Repairs div 16)	\$ 12,763	\$ -	\$ -
Ballistic Vest Replacements (div 20)	\$ 38,494	\$ 14,980	\$ 15,200
DAWG Facility Roof (div 22)	\$ 11,500	\$ -	\$ -
Downtown Christmas Décor & Activities (div 3)	\$ 20,016	\$ -	\$ -
Main St. Maintenance Tools (div 3)	\$ 3,730	\$ -	\$ -
Cemetery Mapping (div 8)	\$ 30,575	\$ 10,180	\$ -
Cemetery Golf Cart (div 8)	\$ 9,495	\$ 1,728	\$ -
Graveside Tent & Chair Set (div 8)	\$ 7,444	\$ -	\$ -
Stop Signs (div 55)	\$ 19,471	\$ -	\$ -
City Jail Improvements (div 20)	\$ 23,079	\$ -	\$ -
APCO IntelliComm Software (div 23)	\$ 17,000	\$ -	\$ -
Fire Station Furniture Replacement (div 24)	\$ 11,000	\$ -	\$ -
Weather Warning Sirens (div 24)	\$ 4,725	\$ -	\$ -
ISO Rating Application & Consulting (div 24)	\$ 12,500	\$ -	\$ -
Plow Spreader & Trailer (div 57)	\$ 14,854	\$ -	\$ -
Public Works Buildings Improvements	\$ 24,514	\$ -	\$ -
THF Park Outdoor Warning System (div 74)	\$ 21,275	\$ -	\$ -
Portion of Cascade System (F3 & F14) Total \$87,597		\$ 34,223	\$ -
Thermal Imaging Cameras-5		\$ 13,351	\$ -
Outdoor Warning System Batteries (twenty 12VDC batteries)		\$ 9,725	\$ -
Handheld Radio for EOC (Tait brand will be \$1,500. \$6,800 for Motorola.)		\$ 6,800	\$ -
2 Laptops & 1 iPad		\$ 6,300	\$ -
Parking Study for Downtown Denison		\$ 50,000	\$ -
Update National Register District		\$ 13,500	\$ -
Public Art Banners for Lampposts (approx 90 poles)		\$ 6,841	\$ -
Music Friendly Activities		\$ 3,565	\$ -
Special Effects Machine		\$ 5,437	\$ -
1/2 Facility Assessment-Study ph 2.		\$ 75,000	\$ -
Mower Plan (Total \$30k, split with division 8 & 70) all in F3		\$ 30,000	\$ -
Minor Road Repairs-Magnolia & Oakwood Cemeteries		\$ 40,000	\$ -
THF Wi-Fi (Phase 1)		\$ 2,000	\$ -
Safety/PPE (AEDS)		\$ 1,925	\$ -
Colt AR-15 Rifles & Rifle Bags		\$ 9,890	\$ -
Safety/PPE (Wildland Gear)		\$ 10,000	\$ -
Workstation (for second Facility Maintenance Coordinator)		\$ 4,000	\$ -
City Hall Building Signage (Halo Lighting) 1/2 in GCF, 1/2 in UCF		\$ 8,956	\$ -
500 W Chestnut (Old City Hall) - Furniture FD Portion (\$35K total)		\$ 9,907	\$ -
500 W Chestnut (Old City Hall) - Furniture PW Portion (\$35K total)		\$ 18,162	\$ -
500 W Chestnut (Old City Hall) - Furniture P&R Portion (\$35K total)		\$ 14,579	\$ -
Roland TrueVIS2 Printer/Cutter Combo		\$ 29,327	\$ -
Brine Distributor Tank		\$ 16,543	\$ -
Scag Cheetah Zero Turn Mower (for alleys and right-of-ways)		\$ 18,719	\$ -
Port A Cool		\$ 9,999	\$ -
Portable Exhaust Extraction		\$ 6,300	\$ -
Replace Utility Trailers		\$ 3,862	\$ -
AEDS at Facilities (6 locations)		\$ 11,102	\$ -
Transfer to General Operating Fund	\$ -	\$ -	\$ 165,000
Total Expenditures	\$ 285,644	\$ 499,901	\$ 180,200
Transfers/Audit Adjustments/Accruals	\$ (3,702)	\$ (3,857)	
Ending Cash Balance	\$ 240,339	\$ 179,381	\$ 1,181

**City of Denison
2024/2025 Budget
Employee Benefits Trust - Fund 012**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ -	\$ 221	\$ 621
Revenues			
Transfer for Insurance Premiums	\$ 1,750,000	\$ 2,300,000	\$ 2,400,000
Interest	\$ 221	\$ 400	\$ 250
Total Revenues	\$ 1,750,221	\$ 2,300,400	\$ 2,400,250
Expenditures			
Insurance Premium Payments	\$ 1,750,000	\$ 2,300,000	\$ 2,400,000
Total Expenditures	\$ 1,750,000	\$ 2,300,000	\$ 2,400,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 221	\$ 621	\$ 871

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**City of Denison
2024/2025 Budget
General Bond Fund - Fund 014**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$4,567,818	\$ 2,507,222	\$ 754,637
Revenues			
Sale of Bonds-2022C (D3-Phase 2 Design)	\$ 1,100,000	\$ -	\$ -
Sale of Bonds - D3 Phase 2 Construction	\$ -	\$ -	\$ 12,800,000
Sale of Bonds - Visitors Center	\$ -	\$ 1,500,000	\$ -
Refund for Excess Cost of Issuance	\$ 5,019	\$ -	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ 793,519
TIRZ #1 Reimbursement	\$ 357	\$ -	\$ -
D3 Donation	\$ 25,847	\$ -	\$ -
Interest	\$ 155,798	\$ 85,000	\$ 15,000
Total Revenues	\$ 2,080,541	\$ 2,378,519	\$ 13,608,519
Expenditures			
Bond Payment Transfer (Fund 10 Series 2016B)	\$ 793,519	\$ 793,519	\$ 793,519
West End Remodel Funds - Cascade System	\$ -	\$ 51,774	\$ -
West End Remodel Funds - Furniture	\$ -	\$ 10,403	\$ -
THF Trail Work / Projects	\$ -	\$ 101,898	\$ -
D3 (Designing Downtown Denison)	\$ 1,898,927	\$ -	\$ -
D3 (Phase 2 Design)	\$ 535,592	\$ 564,408	\$ -
Transfer for Final Bond Payment Series 2016B	\$ 822,702	\$ -	\$ -
D3 (Phase 2 Construction)	\$ -	\$ 1,000,000	\$ 11,800,000
Visitor Center Construction	\$ -	\$ 1,500,000	\$ -
Miscellaneous Expenses	\$ 575	\$ 18,104	\$ -
Total Expenditures	\$ 4,051,316	\$ 4,040,106	\$ 12,593,519
Transfers/Audit Adjustments/Accruals	\$ (89,821)	\$ (90,997)	
Ending Cash Balance	\$ 2,507,222	\$ 754,637	\$ 1,769,637

**City of Denison
2024/2025 Budget
Street Improvement Fund - Fund 015**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 7,064,172	\$ 8,065,827	\$ 489,578
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 General Fund (FY2020)-Tax Rollback	\$ 275,000	\$ 275,000	\$ 275,000
Transfer from General Fund (FY2025)	\$ -	\$ -	\$ 105,000
Transfer from Utility Fund (FY2018)	\$ 205,000	\$ 205,000	\$ -
Transfer from Utility Fund (Streets Program)	\$ 50,000	\$ -	\$ -
Transfer from TASWA Fund	\$ -	\$ -	\$ 100,000
Interest	\$ 326,580	\$ 300,000	\$ 150,000
Total Revenues	\$ 1,321,580	\$ 1,245,000	\$ 1,095,000
Expenditures			
Street Design & Construction	\$ 243,917	\$ 925,251	\$ -
Crawford Street Road Design	\$ -	\$ 335,650	\$ -
Loy Lake Road Design/Construction	\$ -	\$ 5,205,324	\$ -
700 East Bullock	\$ -	\$ 587,470	\$ -
Sidewalks - 2021 Program	\$ -	\$ 4,331	\$ -
Sidewalks - 2023 Ike Hike Project	\$ 69	\$ -	\$ -
Sidewalks - 2024 Ike Hike Project	\$ -	\$ 400,000	\$ -
Sidewalks - 2025 Ike Hike Project	\$ -	\$ -	\$ 200,000
Sidewalks - 2025 Program	\$ -	\$ -	\$ 75,000
Streets - 2023 Program	\$ 540	\$ -	\$ -
Streets - 2024 Program	\$ -	\$ 500,000	\$ -
Streets - 2025 Program	\$ -	\$ -	\$ 625,000
Lease Transfer - Street Maint. Equip. (FY22)	\$ 62,030	\$ 62,030	\$ 62,030
Lease Transfer - Solar Flashing Lights (FY23)	\$ -	\$ 20,032	\$ 20,032
Traffic Control Inventory Phase 3	\$ -	\$ 100,000	\$ -
Streets Survey & Master Plan	\$ -	\$ 150,000	\$ -
Reserves for TxDOT Project	\$ -	\$ -	\$ 500,000
Miscellaneous	\$ 500,721	\$ 20,000	\$ -
Total Expenditures	\$ 807,277	\$ 8,310,088	\$ 1,482,062
Transfers/Audit Adjustments/Accruals	\$ 487,352	\$ (511,161)	
Ending Cash Balance	\$ 8,065,827	\$ 489,578	\$ 102,516

**City of Denison
2024/2025 Budget
Street Impact Fee Fund - Fund 016**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ -	\$ -	\$ 20,080
Revenues			
Revenue	\$ -	\$ 20,000	\$ 25,000
Interest	\$ -	\$ 80	\$ 100
Total Revenues	\$ -	\$ 20,080	\$ 25,100
Expenditures			
Project Expenses	\$ -	\$ -	\$ -
Transfer to I&S Fund	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 20,080	\$ 45,180

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**City of Denison
2024/2025 Budget
TASWA - Fund 017**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 819,942	\$ 1,239,026	\$ 1,396,228
Revenues			
Transfer from General Fund	\$ 557,952	\$ 585,521	\$ 575,000
Interest	\$ 34,857	\$ 65,000	\$ 15,000
Total Revenues	\$ 592,809	\$ 650,521	\$ 590,000
Expenditures			
General Expenses	\$ 17,630	\$ -	\$ -
Transfer to General Fund (2022A Lease)	\$ 90,813	\$ 90,813	\$ 90,813
Transfer to General Fund (FY2024A Lease)	\$ -	\$ 152,506	\$ 152,506
Transfer to General Fund (FY2024B Lease)	\$ -	\$ -	\$ 44,074
Transfer to General Fund (FY2024C Lease)	\$ -	\$ -	\$ 87,219
Transfer to General Fund for Operating Costs	\$ -	\$ 250,000	\$ 1,089,500
Residential Carts / Containers	\$ 43,872	\$ -	\$ 62,000
Parking Lot Agreement	\$ -	\$ -	\$ 24,500
City Hall Renovations	\$ -	\$ -	\$ 175,000
Transfer to Street Fund	\$ -	\$ -	\$ 100,000
Total Expenditures	\$ 152,315	\$ 493,319	\$ 1,825,612
Transfers/Audit Adjustments/Accruals	\$ (21,411)	\$ -	\$ -
Ending Cash Balance	\$ 1,239,026	\$ 1,396,228	\$ 160,616

**City of Denison
2024/2025 Budget
Utility Customer Deposits - Fund 021**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 631,225	\$ 722,887	\$ 807,887
Revenues			
Deposits Received	\$ 284,650	\$ 280,000	\$ 295,000
Interest	\$ 22,901	\$ 35,000	\$ 15,000
Total Revenues	\$ 307,551	\$ 315,000	\$ 310,000
Expenditures			
Deposits Refunded	\$ 215,889	\$ 230,000	\$ 260,000
Total Expenditures	\$ 215,889	\$ 230,000	\$ 260,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 722,887	\$ 807,887	\$ 857,887

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**City of Denison
2024/2025 Budget
Utility Bond Fund - Fund 022**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 28,247,221	\$ 44,889,929	\$ 12,685,193
Revenues			
Sale of Bonds (Series 2023)	\$ 42,300,000	\$ -	\$ -
Sale of Bonds (Series 2024)	-	55,000,000	-
Sale of Bonds (Series 2024 B)	-	-	40,000,000
Other Reimbursement	5,585	-	-
Interest	1,770,226	1,750,000	-
Total Revenues	\$ 44,075,811	\$ 56,750,000	\$ 40,000,000
Expenditures			
Transfer for Project Inspector (division 93)	\$ 32,141	-	-
Transfer for Project Management Staff (div 93)	67,625	257,866	252,436
Other Transfers	310	-	-
UF(36) Theresa Water Line (Loy Lake to FM691)	6,535	1,649,356	-
UF(42) Iron Ore Creek Trunk Sewer	-	512,296	-
UF(53) Loy Lake Road Reconstruction	5,098,857	-	-
UF(54) Parkdale Elevated Tank	-	121,762	-
UF(55-C) W/S System Improvements FY23	579,887	-	-
UF(55-D) W/S System Improvements FY24	-	450,000	-
UF(58) Grayson Water Tower (FM691)	73,738	1,854,878	-
UF(59) Secondary Clarifier (Wastewater)	1,149,382	-	-
UF(61) Street Utilities - Main Street D3 Phase 1	406,857	-	-
UF(62) Randell Dam Repairs	30,120	777,700	-
UF(63) Risk & Resilience Assessment	122,712	-	-
UF(64) 691/1417-Preston Rd Waterline	6,579	-	-
UF(67) Water Plant Master Plan (SCADA/Coag Study)	180,863	684,700	-
UF(68) Duck Creek Interceptor (sewer lines)	8,216,518	-	-
UF(69) High Service VFD	49,398	-	-
UF(70) Parkdale Generator	-	420,113	-
UF(73) 691 EST Service Line (S5)	-	129,000	-
UF(74) Clarifier Renovations (Water Plant)	-	79,100	-
UF(75) Return Pump Station	-	18,383	-
UF(77) Randell WWTP Expansion to 23 MGD	950,100	-	-
UF(79) Paw Paw Secondary Clarifier	247,714	86,640	-
UF(81) Randell Sludge Removal	60,139	-	-
UF(82) Randell/Rylant Plant Generator	416,258	-	-
UF(84) Rusk Waterline	430,181	-	-
UF(85) Draining Master Plan	249,000	5,070	-
UF(93) Dean Rylant Clarifier 1 Rehab	549,866	-	-
UF(96) TXDOT Hwy 75 Relocation	28,690	-	-
UF(97) E. Bullock St. & W. Johnson St.	709,822	-	-
UF(98) 75/84 Waterline	99,475	-	-
UF(100) Administration	806	-	-
UF(101) Perrin Estates Water Main Replacement	147,000	-	-
UF(105) NWDD North Waterline Loop	1,075,502	-	-
UF(107) NWDD South Waterline Loop	48,600	-	-
UF Street Utilities - Main Street D3 Phase 2	-	3,800,000	-
UF Parkdale Elevated Tank Rehab	-	500,000	-
UF-Automatic Bar Screen (paw paw)	-	200,000	-
UF(88) FM 131/Preston Rd Waterline	-	1,092,500	-
UF(87) UF Hwy 691-12" Line	-	575,000	-
UF Street Utilities - Waterloo/Lanq	-	862,500	-
UF Street Utilities - Loy Lake Road	-	1,062,018	-
UF NTRA Wetlands	-	920,000	-
UF(86) Water Plant Filtration	-	5,175,000	-
UF Water Gravity Sewer Line	-	4,772,500	-
UF(90) Paw Paw Belt Press	16,000	350,000	-
UF(91) AMI Meters	151,177	1,000,000	-
UF(33) Texoma Pump Station	2,838,675	20,300,000	-
UF(76) Waterloo Sewer Line Improvements	7,201,279	3,500,000	-
UF(80) NTRA WWTP Condition Assessment	142,015	1,500,000	-
UF(89) SCADA Improvements	-	1,100,000	-
UF(94/102) Duck Creek Interceptor Phase II	46,450	400,000	-
UF(97) Iron Ore Peak Flow Basin	-	400,000	-
UF(112) Rylant Filter Uprating	-	2,000,000	-
UF(113) Rylant MF/UF Treatment	9,583	10,000,000	-
UF(131) Drought Contingency & Water Conservation	17,446	-	-
Radio Trunked System	-	2,000,000	60,000
Northwest Development	-	15,800,000	-
Capital Projects	-	-	40,000,000
Total Expenditures	\$ 31,457,300	\$ 84,356,381	\$ 40,312,436
Transfers/Audit Adjustments/Accruals	\$ 4,024,196	\$ (4,598,355)	\$ -
Ending Cash Balance	\$ 44,889,929	\$ 12,685,193	\$ 12,372,757

**City of Denison
2024/2025 Budget
Utility Impact Fee Fund - Fund 026**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ -	\$ -	\$ 252,000
Revenues			
Water Impact Fees	\$ -	\$ 125,000	\$ 225,000
Sewer Impact Fees	\$ -	\$ 125,000	\$ 225,000
Interest	\$ -	\$ 2,000	\$ 2,500
Total Revenues	\$ -	\$ 252,000	\$ 452,500
Expenditures			
Transfer to I&S Fund	\$ -	\$ -	\$ 600,000
Total Expenditures	\$ -	\$ -	\$ 600,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 252,000	\$ 104,500

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**City of Denison
2024/2025 Budget
Utility Capital Fund - Fund 027**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 103,553	\$ 487,774	\$ 163,970
Revenues			
Transfer from Utility Fund (5% Water Sales)	\$ 568,293	\$ 640,000	\$ -
Interest	\$ 9,195	\$ 20,000	\$ 1,500
Total Revenues	\$ 577,488	\$ 660,000	\$ 1,500
Expenditures			
Tyler Notify	\$ 1,657	\$ 2,434	\$ -
Cubicles for Lab Staff	\$ 3,596	\$ -	\$ -
Sludge Press	\$ 60,000	\$ 240,000	\$ -
Progressing Cavity Pump	\$ 29,861	\$ -	\$ -
H2S testing meter (Environmental Services)	\$ 8,485	\$ -	\$ -
Generator (Iron Ore)	\$ 96,000	\$ -	\$ -
City Hall Building Signage (Halo Lighting)	\$ -	\$ 8,325	\$ -
Online Chlorine Analyzer	\$ -	\$ 25,000	\$ -
HACH SL1000 Analyzer	\$ -	\$ 6,915	\$ -
Blower Rehabilitation	\$ -	\$ 30,000	\$ -
Equipment Maintenance Contract (pump rebuild)	\$ -	\$ 70,000	\$ -
Valve Exerciser/Pothole Machine	\$ -	\$ 60,852	\$ -
Meters	\$ -	\$ 50,000	\$ -
iPads (to access Cityworks in field)	\$ -	\$ 11,626	\$ -
Pretreatment Program & Stormwater Permit	\$ -	\$ 208,750	\$ -
1/2 Facility Assessment phase 2.	\$ -	\$ 75,000	\$ -
Duck Creek Lift Station Hoist	\$ -	\$ 28,000	\$ -
Iron Ore Lift Station Hoist	\$ -	\$ 28,000	\$ -
Iron Ore Lift Station Soft Starter	\$ -	\$ 130,000	\$ -
iPads (to access Cityworks in field)	\$ -	\$ 2,100	\$ -
Transfer to Utility Operating Fund	\$ -	\$ -	\$ 165,000
Total Expenditures	\$ 199,598	\$ 977,002	\$ 165,000
Transfers/Audit Adjustments/Accruals	\$ 6,331	\$ (6,803)	\$ -
Ending Cash Balance	\$ 487,774	\$ 163,970	\$ 470

**City of Denison
2024/2025 Budget
TIRZ 1 (Gateway Village) - Fund 031**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 297	\$ 0	\$ 0
Revenues			
County TIF Deposits	\$ 179,731	\$ 227,501	\$ 273,000
City TIF Deposits	\$ 384,824	\$ 503,933	\$ 611,913
Interest	\$ 4,373	\$ 12,425	\$ 7,000
Total Revenues	\$ 568,929	\$ 743,858	\$ 891,913
Expenditures			
Payment to Developer	\$ 568,869	\$ 743,648	\$ 890,413
Reimbursement to City	\$ 357	\$ 210	\$ 1,500
Total Expenditures	\$ 569,226	\$ 743,858	\$ 891,913
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 0	\$ 0	\$ 0

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**City of Denison
2024/2025 Budget
TIRZ 2 (Preston Harbour) - Fund 032**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 3,912	\$ 7,456	\$ 17,219
Revenues			
County TIF Deposits	\$ 1,015	\$ 2,746	\$ 2,817
City TIF Deposits	\$ 2,306	\$ 6,467	\$ 6,633
Interest	\$ 223	\$ 550	\$ 575
Total Revenues	\$ 3,544	\$ 9,763	\$ 10,025
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 7,456	\$ 17,219	\$ 27,244

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**City of Denison
2024/2025 Budget
TIRZ 3 (Downtown Denison) - Fund 033**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 578,953	\$ 783,509	\$ 1,088,107
Revenues			
County TIF Deposits	\$ 244,225	\$ 272,245	\$ 343,028
City TIF Deposits	\$ 597,607	\$ 696,813	\$ 896,207
Interest	\$ 36,388	\$ 55,000	\$ 45,000
Total Revenues	\$ 878,220	\$ 1,024,057	\$ 1,284,235
Expenditures			
Transfer to I&S for Series 2018A Payment	\$ 117,011	\$ 114,161	\$ 116,199
Transfer to I&S for Series 2021A Payment	\$ 407,400	\$ 458,700	\$ 782,200
Transfer to I&S for Series 2022C Payment	\$ 137,053	\$ 134,599	\$ 135,689
Parking Lot (400 W Chestnut)	\$ 12,200	\$ 12,000	\$ 12,000
Hotel Denison Economic Incentive Reserve	\$ -	\$ -	\$ 1,000,000
Total Expenditures	\$ 673,664	\$ 719,460	\$ 2,046,088
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 783,509	\$ 1,088,107	\$ 326,254

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**City of Denison
2024/2025 Budget
TIRZ 4 (Loy Lake) - Fund 034**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 48,350	\$ 205,302	\$ 503,201
Revenues			
County TIF Deposits	\$ 43,140	\$ 82,094	\$ 114,932
City TIF Deposits	\$ 107,973	\$ 200,804	\$ 292,690
Interest	\$ 5,839	\$ 15,000	\$ 8,000
Total Revenues	\$ 156,952	\$ 297,898	\$ 415,622
Expenditures			
Developer Costs	\$ -	\$ -	\$ -
City Costs	\$ -	\$ -	\$ -
Transfer to I&S for Series 2024 (Loy Lake)	\$ -	\$ -	\$ 171,867
Total Expenditures	\$ -	\$ -	\$ 171,867
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 205,302	\$ 503,201	\$ 746,956

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**City of Denison
2024/2025 Budget
TIRZ 5 (Waterloo Lake) - Fund 035**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 86,643	\$ 395,821	\$ 884,690
Revenues			
County TIF Deposits	\$ 84,586	\$ 128,211	\$ 141,289
City TIF Deposits	\$ 213,368	\$ 332,657	\$ 404,255
Interest	\$ 11,225	\$ 28,000	\$ 15,000
Total Revenues	\$ 309,178	\$ 488,869	\$ 560,544
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 395,821	\$ 884,690	\$ 1,445,234

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**City of Denison
2024/2025 Budget
Project Participation Fund - Fund 036**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 2,684,313	\$ 965,895	\$ 0
Revenues			
Sale of Property	\$ -	\$ 477,737	\$ -
Interest	\$ 40,782	\$ 42,000	\$ -
Total Revenues	\$ 40,782	\$ 519,737	\$ -
Expenditures			
DDA Demolition	\$ 1,561,494	\$ 1,007,849	\$ -
Transfer to General Fund	\$ -	\$ 477,737	\$ -
Total Expenditures	\$ 1,561,494	\$ 1,485,586	\$ -
Transfers/Audit Adjustments/Accruals	\$ (197,706)	\$ (46)	\$ -
Ending Cash Balance	\$ 965,895	\$ 0	\$ 0

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**City of Denison
2024/2025 Budget
City of Denison Library Fund - Fund 037**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 238,934	\$ 171,238	\$ 37,039
Revenues			
Read-To-Win	\$ -	\$ -	\$ 75,000
Library Memorial Fund	\$ 70	\$ 50	\$ 100
Miscellaneous Donations	\$ 2,639	\$ 225	\$ 300
Book Sales	\$ 1,940	\$ 1,950	\$ 2,000
Interest	\$ 5,887	\$ 4,300	\$ 1,500
Total Revenues	\$ 10,536	\$ 6,525	\$ 78,900
Expenditures			
Read-To-Win Materials	\$ 23,165	\$ 70,000	\$ 50,000
Read-To-Win Wages (Transfer to GF)	\$ 51,258	\$ 63,902	\$ 55,000
Memorial Fund	\$ -	\$ 50	\$ 100
Miscellaneous	\$ 4,017	\$ 700	\$ 300
Book Sales Expense	\$ -	\$ 5,500	\$ 2,000
Total Expenditures	\$ 78,441	\$ 140,152	\$ 107,400
Transfers/Audit Adjustments/Accruals	\$ 208	\$ (572)	\$ -
Ending Cash Balance	\$ 171,238	\$ 37,039	\$ 8,539

**City of Denison
2024/2025 Budget
Fire Equipment Fund - Fund 040**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 1,751	\$ -	\$ 1,230
Revenues			
Donations	\$ 920	\$ 1,730	\$ -
TASSPP Revenue	\$ -	\$ -	\$ 31,650
Transfers	\$ 1,070	\$ -	\$ -
Interest	\$ -	\$ -	\$ 750
Total Revenues	\$ 1,990	\$ 1,730	\$ 32,400
Expenditures			
Miscellaneous Expenses	\$ -	\$ 500	\$ 30,000
Total Expenditures	\$ -	\$ 500	\$ 30,000
Transfers/Audit Adjustments/Accruals	\$ (3,741)	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 1,230	\$ 3,630

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**City of Denison
2024/2025 Budget
Fire Training - Fund 041**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 6,992	\$ 4,032	\$ 17,997
Revenues			
TIFMAS Grant	\$ 3,800	\$ 14,815	\$ 1,500
Interest	\$ 125	\$ 650	\$ 250
Total Revenues	\$ 3,925	\$ 15,465	\$ 1,750
Expenditures			
Training	\$ 6,884	\$ 1,500	\$ 19,000
Total Expenditures	\$ 6,884	\$ 1,500	\$ 19,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,032	\$ 17,997	\$ 747

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**City of Denison
2024/2025 Budget
Homeland Security Grant Fund - Fund 044**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 2,028	\$ -	\$ -
Revenues			
Interest	\$ 39	\$ -	\$ -
Total Revenues	\$ 39	\$ -	\$ -
Expenditures			
AFG Grant Expenses	\$ 2,067	\$ -	\$ -
Total Expenditures	\$ 2,067	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

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**City of Denison
2024/2025 Budget
Federal Relief Fund - Fund 045**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 4,238,751	\$ 2,617,671	\$ -
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 98,081	\$ 112,000	\$ -
Total Revenues	\$ 98,081	\$ 112,000	\$ -
Expenditures			
Congregate Prevention	\$ 36,000	\$ -	\$ -
PPE	\$ 28,359	\$ 802	\$ -
Capital	\$ 181,590	\$ 124,001	\$ -
Public Health Services	\$ 168,416	\$ 579,172	\$ -
Social Determinants	\$ 488,083	\$ 247,537	\$ -
W/S Infrastructure Capital	\$ 726,705	\$ 7,000	\$ -
Broadband	\$ 2,902	\$ 6,226	\$ -
Administrative	\$ 2,948	\$ -	\$ -
Capital Improvements-Streets	\$ -	\$ 1,560,988	\$ -
Revenue Recovery	\$ -	\$ 225,100	\$ -
Total Expenditures	\$ 1,635,003	\$ 2,750,826	\$ -
Transfers/Audit Adjustments/Accruals	\$ (84,158)	\$ 21,155	\$ -
Ending Cash Balance	\$ 2,617,671	\$ -	\$ -

**City of Denison
2024/2025 Budget
Opioid Remediation Fund - Fund 046**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ -	\$ 67,947	\$ 28,247
Revenues			
Settlement Funds Received	\$ 66,057	\$ -	\$ -
Interest	\$ 1,889	\$ 2,800	\$ 800
Total Revenues	\$ 67,947	\$ 2,800	\$ 800
Expenditures			
Emergency Overdose Medication	\$ -	\$ 10,000	\$ -
Harm Reduction/Trauma Kits	\$ -	\$ 10,000	\$ -
Community Outreach	\$ -	\$ 7,500	\$ -
Miscellaneous Abatement & Treatment	\$ -	\$ 15,000	\$ -
Public Safety	\$ -	\$ -	\$ 29,000
Total Expenditures	\$ -	\$ 42,500	\$ 29,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 67,947	\$ 28,247	\$ 47

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**City of Denison
2024/2025 Budget
Police Equipment Fund - Fund 050**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 1,004	\$ 20,353	\$ 63,891
Revenues			
Equipment Grant Money Received	\$ 19,192	\$ 9,878	\$ 5,000
NG911 Grant Funds	\$ -	\$ 136,540	\$ -
Miscellaneous Donations	\$ -	\$ 17,521	\$ 100
Interest	\$ 157	\$ 1,600	\$ 700
Total Revenues	\$ 19,349	\$ 165,538	\$ 5,800
Expenditures			
NG911 Expenses	\$ -	\$ 97,000	\$ 39,500
Miscellaneous	\$ -	\$ 25,000	\$ 30,000
Total Expenditures	\$ -	\$ 122,000	\$ 69,500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 20,353	\$ 63,891	\$ 191

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**City of Denison
2024/2025 Budget
Hotel Occupancy Tax Fund - Fund 060**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 25,000	\$ 493,628	\$ 594,893
Revenues			
Hotel Occupancy Taxes	\$ 1,025,670	\$ 915,000	\$ 915,000
Short Term Rental Taxes	\$ 65,216	\$ 60,000	\$ 60,000
Interest	\$ 16,646	\$ 36,000	\$ 25,000
Total Revenues	\$ 1,107,533	\$ 1,011,000	\$ 1,000,000
Expenditures			
Transfer to GF for CVB Expenses	\$ 425,719	\$ 535,000	\$ 572,120
Transfer to GF for Special Events	\$ -	\$ -	\$ 75,000
Tax Abatements	\$ 170,243	\$ 135,000	\$ 15,000
Strategic Plan & Destination Audit	\$ 20,442	\$ -	\$ -
Design/Engineer for Visitor's Center (321 W Main)	\$ 22,500	\$ 239,736	\$ -
Transfer to I&S for Bond Payment (Visitor's Center)	\$ -	\$ -	\$ 537,619
Total Expenditures	\$ 638,904	\$ 909,736	\$ 1,199,739
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 493,628	\$ 594,893	\$ 395,154

**City of Denison
2024/2025 Budget
Public Improvement District (PID) 1 - Fund 061**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 4,235	\$ 4,377	\$ 4,737
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 141	\$ 360	\$ -
Total Revenues	\$ 141	\$ 360	\$ -
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,377	\$ 4,737	\$ 4,737

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**City of Denison
2024/2025 Budget
THF Park Fund - Fund 067**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 65	\$ 68	\$ 71
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 2	\$ 3	\$ 2
Total Revenues	\$ 2	\$ 3	\$ 2
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 68	\$ 71	\$ 73

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**City of Denison
2024/2025 Budget
Special Events Fund - Fund 069**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 30,546	\$ 16,576	\$ 1,160
Revenues			
Main Street Inc	\$ 1,500	\$ 1,000	\$ 1,000
Doc Holliday	\$ 11,299	\$ 15,000	\$ 10,000
July 4th	\$ 6,375	\$ 7,250	\$ 8,000
Ice Rink Revenue	\$ 101,807	\$ 118,000	\$ 120,000
Music On Main	\$ 51,249	\$ 75,700	\$ 75,000
Miscellaneous	\$ 29,202	\$ 4,500	\$ 5,000
The Big Event	\$ -	\$ 3,750	\$ 5,000
Sesquicentennial Celebration	\$ 1,188	\$ -	\$ -
Total Revenues	\$ 202,620	\$ 225,200	\$ 224,000
Expenditures			
Main Street Inc	\$ 3,217	\$ 2,000	\$ 1,000
Doc Holliday	\$ 11,299	\$ 20,000	\$ 10,000
July 4th	\$ 6,375	\$ 15,000	\$ 8,000
Ice Rink	\$ 101,987	\$ 118,000	\$ 120,000
Music On Main	\$ 51,306	\$ 75,700	\$ 75,000
Miscellaneous	\$ 22,763	\$ 4,500	\$ 5,000
The Big Event	\$ -	\$ 3,750	\$ 5,000
Sesquicentennial Celebration	\$ 19,934	\$ -	\$ -
Total Expenditures	\$ 216,882	\$ 238,950	\$ 224,000
Transfers/Audit Adjustments/Accruals	\$ 291	\$ (1,666)	\$ -
Ending Cash Balance	\$ 16,576	\$ 1,160	\$ 1,160

**City of Denison
2024/2025 Budget
Park Dedication Fee Fund - Fund 070**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 55,732	\$ 57,591	\$ 60,091
Revenues			
Revenues	\$ -	\$ -	\$ -
Interest	\$ 1,859	\$ 2,500	\$ 1,500
Total Revenues	\$ 1,859	\$ 2,500	\$ 1,500
Expenditures			
Repairs to Eisenhower Monument-Loy Lake Park	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ -	\$ -	\$ 50,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 57,591	\$ 60,091	\$ 11,591

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**City of Denison
2024/2025 Budget
Parks & Recreation Fund - Fund 071**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 647,137	\$ 1,044,797	\$ 370,110
Revenues			
General Park Maint Fee	\$ 149,346	\$ 133,485	\$ 130,000
Aquatic Fund Fee	\$ 360,954	\$ 319,350	\$ 315,000
Waterloo Park Fee	\$ 105,759	\$ 94,472	\$ 93,000
Miscellaneous Revenue	\$ 34,750	\$ 9,627	\$ -
Donations	\$ 554	\$ 600	\$ -
Billing Penalties	\$ 14,186	\$ 10,818	\$ 12,000
Interest	\$ 36,035	\$ 67,895	\$ 26,000
Total Revenues	\$ 701,584	\$ 636,247	\$ 576,000
Expenditures			
General Expense (071-000-09010)			
Katy Trail Sculptures	\$ 10,500	\$ -	\$ -
Backyard Games	\$ 17,497	\$ -	\$ -
Miscellaneous Expense	\$ 274	\$ -	\$ -
Total	\$ 28,271	\$ -	\$ -
General Park Maintenance Fee (071-000-09700)			
Soft Surface Trails & Signage (Munson Park)	\$ 500	\$ 29,500	\$ -
Multi Surface Court (Munson Park)	\$ -	\$ 160,000	\$ -
Playground & Recreation Equipment	\$ -	\$ 24,000	\$ 20,000
General Park Maintenance	\$ 175	\$ 20,000	\$ 25,000
Pickleball Courts	\$ -	\$ 140,000	\$ -
Minipark Updates	\$ -	\$ 50,000	\$ -
THF Park Parking Improvements	\$ -	\$ 55,000	\$ -
Munson Park Restrooms (Debt on \$250k 10y)	\$ -	\$ -	\$ 32,500
Munson Park Pump Track	\$ -	\$ -	\$ 25,000
THF Park Sensory Signage	\$ -	\$ -	\$ 15,000
Total	\$ 675	\$ 478,500	\$ 117,500
Aquatic Fund Fee (071-000-09750)			
Aquatic Fund Transfer	\$ 232,629	\$ 260,000	\$ 288,000
Aquatic Feasibility Study	\$ 9,550	\$ -	\$ -
Deck Furniture	\$ 5,088	\$ 5,000	\$ -
Automatic Pool Vacuum	\$ 4,139	\$ -	\$ 6,000
Lane Lines & Storage	\$ -	\$ 6,000	\$ -
Structure Evaluation	\$ -	\$ 9,000	\$ -
Pool Closure Engineer Design	\$ -	\$ 288,750	\$ -
Total	\$ 251,406	\$ 568,750	\$ 294,000
Waterloo Park Fee (071-000-09780)			
Trout/Catfish (Waterloo)	\$ 6,999	\$ 15,000	\$ 15,000
Wayfinding Signs & Policy Signs	\$ -	\$ 27,500	\$ -
Waterloo Lake Bridge Repairs	\$ -	\$ 25,000	\$ 50,000
Pond Fountains	\$ 2,170	\$ 12,800	\$ -
Backyard Pavilion	\$ -	\$ 95,000	\$ -
Pump Tracks/Skills Track	\$ -	\$ 15,000	\$ 20,000
Miscellaneous Expenses	\$ 14,470	\$ 25,000	\$ 25,000
Playground Equipment Maintenance	\$ -	\$ 24,000	\$ -
Backyard Restrooms (Debt on \$200k 10y)	\$ -	\$ -	\$ 27,000
Total	\$ 23,639	\$ 239,300	\$ 137,000
Receivables write-off	\$ 6,067	\$ 15,000	\$ 15,000
Total Expenditures	\$ 310,057	\$ 1,301,550	\$ 563,500
Transfers/Audit Adjustments/Accruals	\$ 6,133	\$ (9,384)	\$ (8,000)
Ending Cash Balance	\$ 1,044,797	\$ 370,110	\$ 374,610

**City of Denison
2024/2025 Budget
Law Enforcement Forfeiture Fund - Fund 073**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 39,602	\$ 29,122	\$ 22,822
Revenues			
Seizure Funds Awarded	\$ 16,432	\$ 10,000	\$ 10,000
Interest	\$ 912	\$ 1,200	\$ 500
Total Revenues	\$ 17,344	\$ 11,200	\$ 10,500
Expenditures			
Grayson County Attorney's Office	\$ 4,108	\$ 2,500	\$ 2,500
Law Enforcement Expenses	\$ 22,415	\$ 15,000	\$ 25,000
Total Expenditures	\$ 26,523	\$ 17,500	\$ 27,500
Transfers/Audit Adjustments/Accruals	\$ (1,300)	\$ -	\$ -
Ending Cash Balance	\$ 29,122	\$ 22,822	\$ 5,822

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**City of Denison
2024/2025 Budget
Canine Fund - Fund 077**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 2,669	\$ 2,910	\$ 2,030
Revenues			
Revenue	\$ 1,981	\$ -	\$ -
Interest	\$ 93	\$ 120	\$ 100
Total Revenues	\$ 2,074	\$ 120	\$ 100
Expenditures			
General Expenses	\$ 1,833	\$ 1,000	\$ 500
Total Expenditures	\$ 1,833	\$ 1,000	\$ 500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,910	\$ 2,030	\$ 1,630

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**City of Denison
2024/2025 Budget
Sister City Fund - Fund 078**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 15,723	\$ 137	\$ 17,915
Revenues			
Munson Foundation Contributions	\$ 9,060	\$ 36,000	\$ 25,000
	\$ -	\$ 6,778	\$ -
Total Revenues	\$ 9,060	\$ 42,778	\$ 25,000
Expenditures			
General Expenses	\$ 24,646	\$ 25,000	\$ 25,000
Total Expenditures	\$ 24,646	\$ 25,000	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 137	\$ 17,915	\$ 17,915

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**City of Denison
2024/2025 Budget
Cemetery Care Fund - Fund 081**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 168,689	\$ 324,066	\$ 386,741
Revenues			
Donations/Grants	\$ 150,000	\$ 133,675	\$ -
Interest	\$ 9,784	\$ 14,000	\$ 7,500
Total Revenues	\$ 159,784	\$ 147,675	\$ 7,500
Expenditures			
General Expenses	\$ 360	\$ -	\$ -
Mulberry Bridge	\$ 4,047	\$ -	\$ 389,241
Erosion Control	\$ -	\$ -	\$ 5,000
Cemetery Fencing	\$ -	\$ 85,000	\$ -
Total Expenditures	\$ 4,407	\$ 85,000	\$ 394,241
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 324,066	\$ 386,741	\$ -

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**City of Denison
2024/2025 Budget
Law Enforcement - Seizure Fund - Fund 083**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 72,505	\$ 75,415	\$ 75,615
Revenues			
Seized Funds	\$ 19,743	\$ 10,200	\$ 15,000
Total Revenues	\$ 19,743	\$ 10,200	\$ 15,000
Expenditures			
Funds Awarded to the City	\$ 16,432	\$ 10,000	\$ 10,000
Returned Seizures	\$ 401	\$ -	\$ -
Total Expenditures	\$ 16,833	\$ 10,000	\$ 10,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 75,415	\$ 75,615	\$ 80,615

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**City of Denison
2024/2025 Budget
Police Training - Fund 084**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ -	\$ 2,070	\$ 9,550
Revenues			
Revenue	\$ 4,707	\$ 9,200	\$ 5,000
Interest	\$ 120	\$ 280	\$ 150
Total Revenues	\$ 4,828	\$ 9,480	\$ 5,150
Expenditures			
General Expenses	\$ 2,757	\$ 2,000	\$ 5,000
Total Expenditures	\$ 2,757	\$ 2,000	\$ 5,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,070	\$ 9,550	\$ 9,700

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**City of Denison
2024/2025 Budget
Cemetery Pre-Pay O&C Fund - Fund 086**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 140,835	\$ 158,072	\$ 161,872
Revenues			
Revenue	\$ 8,752	\$ 12,000	\$ 10,000
Interest	\$ 5,253	\$ 3,800	\$ 4,000
Total Revenues	\$ 14,005	\$ 15,800	\$ 14,000
Expenditures			
Transfer to General Fund	\$ 8,752	\$ 12,000	\$ 10,000
Total Expenditures	\$ 8,752	\$ 12,000	\$ 10,000
Transfers/Audit Adjustments/Accruals	\$ 11,984	\$ -	\$ -
Ending Cash Balance	\$ 158,072	\$ 161,872	\$ 165,872

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**City of Denison
2024/2025 Budget
Tree Mitigation Fund - Fund 088**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ -	\$ -	\$ -
Revenues	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

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**City of Denison
2024/2025 Budget
Truancy & Prevention Diversion Fund - Fund 089**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 25,036	\$ 37,110	\$ 48,320
Revenues			
Revenue	\$ 10,978	\$ 9,500	\$ 10,000
Interest	\$ 1,096	\$ 1,710	\$ 800
Total Revenues	\$ 12,074	\$ 11,210	\$ 10,800
Expenditures			
Youth Diversion Coordinator	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ -	\$ -	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 37,110	\$ 48,320	\$ 34,120

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**City of Denison
2024/2025 Budget
Municipal Court Building Security Fund - Fund 090**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 22,528	\$ 29,440	\$ 12,585
Revenues			
Court Fees	\$ 11,047	\$ 9,000	\$ 10,000
Interest	\$ 994	\$ 1,200	\$ 250
Total Revenues	\$ 12,041	\$ 10,200	\$ 10,250
Expenditures			
Transfer to GF for Security Costs	\$ 4,500	\$ 9,071	\$ 4,635
New Tasers	\$ -	\$ 5,000	\$ -
Miscellaneous Expenses	\$ 629	\$ 12,984	\$ 10,000
Total Expenditures	\$ 5,129	\$ 27,055	\$ 14,635
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 29,440	\$ 12,585	\$ 8,200

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**City of Denison
2024/2025 Budget
Municipal Court Technology Fund - Fund 091**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 30,243	\$ 31,109	\$ 24,838
Revenues			
Revenue	\$ 9,167	\$ 7,300	\$ 8,700
Interest	\$ 966	\$ 1,250	\$ 800
Total Revenues	\$ 10,133	\$ 8,550	\$ 9,500
Expenditures			
Warranty Renewal - Ticket Writers	\$ -	\$ 4,800	\$ -
Tickewriters	\$ -	\$ -	\$ 15,000
Dell Laptop	\$ -	\$ -	\$ 1,600
Software Maintenance Fee	\$ -	\$ -	\$ 1,300
Miscellaneous Expenses	\$ 9,288	\$ 10,000	\$ 5,000
Total Expenditures	\$ 9,288	\$ 14,800	\$ 22,900
Transfers/Audit Adjustments/Accruals	\$ 21	\$ (21)	\$ -
Ending Cash Balance	\$ 31,109	\$ 24,838	\$ 11,438

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**City of Denison
2024/2025 Budget
Municipal Jury Fund - Fund 092**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 500	\$ 741	\$ 956
Revenues			
Revenue	\$ 219	\$ 180	\$ 150
Interest	\$ 22	\$ 35	\$ 15
Total Revenues	\$ 241	\$ 215	\$ 165
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 741	\$ 956	\$ 1,121

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**City of Denison
2024/2025 Budget
Federally Forfeited Funds - Fund 093**

	Actual 2023	Estimated 2024	Budgeted 2025
Beginning Cash Balance	\$ 54,703	\$ 53,398	\$ 44,678
Revenues			
Forfeiture Funds Awarded	\$ -	\$ -	\$ -
Interest	\$ 1,014	\$ 1,300	\$ 1,000
Total Revenues	\$ 1,014	\$ 1,300	\$ 1,000
Expenditures			
Miscellaneous Expenses	\$ 2,284	\$ 10,021	\$ 25,000
SCU Vehicle	\$ 35	\$ -	\$ -
Total Expenditures	\$ 2,319	\$ 10,021	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 53,398	\$ 44,678	\$ 20,678

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**City of Denison
2024/2025 Budget
Certified Property Valuations & Assessments**

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
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
2023	\$2,578,839,778	0.652034	\$16,814,912
2024	\$2,760,800,037	0.652034	\$18,001,355

