ORDINANCE NO. 5418

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DENISON, TEXAS, APPROVING THE 2025-2026 AMENDED BUDGET; PROVIDING SEVERABILITY, REPEALER AND SAVINGS CLAUSES; PROVIDING AN EFFECTIVE DATE AND FINDING AND DETERMINING THE MEETING AT WHICH THIS ORDINANCE IS ADOPTED TO BE OPEN TO THE PUBLIC AS REQUIRED BY LAW

WHEREAS, on September 15, 2025, the City Council of the City of Denison (the "City Council") approved Ordinance No. 5415, adopting the 2025-2026 annual operating budget; and

WHEREAS, the City Council is required by law to make any amendment to an approved budget by ordinance; and

WHEREAS, the City Council now desires to amend the 2025-2026 budget to account for additional awarded grant funding and required grant fund matching.

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

SECTION 1. Recitals Incorporated. The facts and recitals above are incorporated herein as if set forth in full for all purposes.

SECTION 2. Amended Budget Approved. The amended 2025-2026 annual budget for the City of Denison, which calls for a total expenditure of $52,140,816 from the General fund and 28,012,849 from the Utility fund, is hereby approved, adopted, and ratified; the funds for said amount are hereby appropriated. The amendment to the budget is more specifically in **Exhibit A**, attached hereto and hereby incorporated as part of this ordinance. All portions of the annual budget not amended by **Exhibit A** shall remain as originally approved.

SECTION 3: Severability. 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. Repealer. All provisions of any ordinance, resolution, and appropriation in conflict with this Ordinance are hereby repealed to the extent they are in conflict.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. Transfer Authority. 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. Effective Date. This ordinance shall become and be effective on and after its adoption.

SECTION 5. Open Meetings. That 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 public notice of the time, place, and purpose of said meeting was given, all as required by Article 551.041, Texas Government Code.

On motion by Council Member Redwine, seconded by Council Member Thorne, the above and foregoing Resolution was passed and approved at a Regular Meeting of the City Council of the City of Denison, Texas, on this the 3rd day of November 2025.

Mayor Robert Crawley	Absent
Council Member Michael Courtright	YEA
Council Member James Thorne	YEA
Council Member Josh Massey	YEA
Council Member Spence Redwine	YEA
Council Member Aaron Thomas	Absent
Council Member Teresa Adams	YEA

ROBERT CRAWLEY, Mayor

ATTEST:

Christine Wallentine, City Clerk

CITY OF DENISON
Denison
TEXAS
TEXAS 1872

EXHIBIT A

FY2026 Amended Budget

Amendments to FY2026 Adopted Budget
GENERAL FUND

Division	Account		* Amendment Amount
24-Fire Rescue	81010-Medicare	Adjustments for SAFER GRANT awarded.	$ 19,146
24-Fire Rescue	81030-Retirement		$ 258,389
24-Fire Rescue	81040-Insurance		$ 158,851
24-Fire Rescue	81050-Workers Comp		$ 24,650
24-Fire Rescue	81090-Overtime		$ (110,000)
24-Fire Rescue	81098-FLSA Overtime		$ 110,000
24-Fire Rescue	81100-Salaries & Wages		$ 1,435,498
24-Fire Rescue	81198-Accrued Wages		$ 3,996
24-Fire Rescue	83060-Uniforms		$ 9,450
600-Revenue	65180-Grant Revenue		$ (1,719,715)
		NET BUDGET IMPACT	**$ 190,265**
70-Parks	81090-Overtime	Moving portion of budgets to help fund Denison On Ice event	$ (5,000)
71-Recreation	83940-Tournaments		$ (5,000)
71-Recreation	81150-Part Time Wages		$ 10,000
		NET BUDGET IMPACT	**$ -**
74-THF Park	81015 Part Time-Soc Sec	Reallocating part-time wages from division 74 to division 71 for Denison on Ice event	$ (9,562)
74-THF Park	81050-Workers Comp		$ (889)
74-THF Park	81115-Part Time Salaries		$ (125,000)
74-THF Park	81198-Accrued Wages		$ (370)
71-Recreation	81015 Part Time-Soc Sec		$ 9,562
71-Recreation	81050-Workers Comp		$ 889
71-Recreation	81115-Part Time Salaries		$ 125,000
71-Recreation	81198-Accrued Wages		$ 370
		NET BUDGET IMPACT	**$ -**
11-Accounting	81010-Soc Sec / Medicare	Reallocating funds from a vacant position in the Accounting division to fund 1/2 of the Marketing Coordinator position and other needs including grant matches.	$ (4,232)
11-Accounting	81030-Retirement		$ (5,988)
11-Accounting	81040-Insurance		$ (199)
11-Accounting	81050-Workers Comp		$ (82)
11-Accounting	81100-Salaries & Wages		$ (56,320)
11-Accounting	81198-Accrued Wages		$ (164)
04-Non Departmental	82905-Grant Match		$ 21,800
09-Information Technology	82010-Telecommunications		$ 3,200
18-Community Engagement	81010-Soc Sec / Medicare		$ 3,825
18-Community Engagement	81030-Retirement		$ 5,413
18-Community Engagement	81040-Insurance		$ 7,525
18-Community Engagement	81050-Workers Comp		$ 74
18-Community Engagement	81100-Salaries & Wages		$ 25,000
18-Community Engagement	81198-Accrued Wages		$ 148
		NET BUDGET IMPACT	**$ -**
18-Community Engagement	81100-Salaries & Wages	Allocating HOT dollars to fund 1/2 of the Marketing Coordinator position in the Community Engagement division.	$ 25,000
600-Transfer In	08100-Transfer In		$ (25,000)
Fund 60	HOT FUNDS		$ 25,000
		NET BUDGET IMPACT	**$ 25,000**
03-Main Street	81010-Soc Sec / Medicare	Allocating TIRZ 3 funds for a Maintenance Worker Position to help maintain Downtown Streetscape improvements.	$ 1,573
03-Main Street	81030-Retirement		$ 2,226
03-Main Street	81040-Insurance		$ 7,419
03-Main Street	81050-Workers Comp		$ 30
03-Main Street	81090-Overtime		$ 125
03-Main Street	81100-Salaries & Wages		$ 20,566
03-Main Street	81198-Accrued Wages		$ 61
600-Transfer In	08100-Transfer In		$ (32,000)
Fund 33 (TIRZ 3 Fund)	09060-Transfer Out		$ 32,000
		NET BUDGET IMPACT	**$ 32,000**
17-Marketing & Tourism	81100-Salaries & Wages	Mis-keyed original budget figure as $108 instead of $108,000.	$ 107,892
		NET BUDGET IMPACT	**$ 107,892**
04-Non-Departmental	83286-Capital Request (Lease)	Purchase of FD Brush Truck for Station 2 was approved by Council on March 18, 2024. Equipment is scheduled to arrive in December 2025. Payments won't begin until FY2027.	$ 260,000
04-Non-Departmental	65050-Capital Lease Revenue		$ (260,000)
		NET BUDGET IMPACT	**$ -**
		NET CHANGE TO GENERAL OPERATING FUND	**$ 298,157**
		NET CHANGE TO HOTEL OCCUPANCY TAX FUND	**$ 25,000**
		NET CHANGE TO TIRZ 3 FUND	**$ 32,000**
		TOTAL BUDGET IMPACT	**$ 355,157**
		ADOPTED BUDGET DAYS OF RESERVE	**60**
		AMENDED BUDGET DAYS OF RESERVE	**58**

CITY OF DENISON

AMENDED
Operating Budget
FY 2025/2026

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 $640,617 (4.3% increase). The property tax revenue to be raised from new property added to the tax roll this year is $624,568.

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

AGAINST:
PRESENT and not voting:
ABSENT:

Property Tax Rate Comparison

	Adopted FY2026	Adopted FY2025
Property Tax Rate:	0.712034	0.712034
No New Revenue Tax Rate:	0.712158	0.658060
No New Revenue M&O Tax Rate:	0.788384	0.640569
Voter Approval Tax Rate:	0.952376	0.841975
Debt Rate:	0.029606	0.023793

The total amount of all outstanding general obligation debt is $233,015,000.

Of this amount, $187,295,000 is considered self-supporting. Self-supporting debt is currently secured by water and sewer revenues. In the event that such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.

Denison
TEXAS

City of Denison, Texas

Elected Officials

Robert Crawley
Mayor

Michael Courtright
Council Member, Place 1

James Thorne
Council Member, Place 2

Josh Massey
Council Member, Place 3

Spence Redwine
Council Member, Place 4

Aaron Thomas
Council Member, Place 5

Teresa Adams, Mayor Pro Tem
Council Member, Place 6

Administrative Officials

Bobby Atteberry
Interim City Manager

Laurie Alsabbagh
Director of Finance

Mike Gudgel
Police Chief

Ronnie Bates
Director of Public Works

Chris Wallentine
Assistant to the City Manager/
City Clerk

Amanda Parsons
Director of Parks & Recreation

Gregory Mitchell
Director of Library

Renee' Waggoner
Assistant City Manager

Mary Tate
Director of Development Services

Kenneth Jacks
Fire Chief

Amy Lay
Director of Employee Services

Emily Agans
Director of Communications and
Marketing

Donna Dow
Director of Main Street

Mark Christopher
Director of Information Technology

GENERAL FUND

General Fund

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

The following divisions are funded from General Fund revenues:

- Emergency Operations Center (General Fund)
- Executive Services
- Main Street
- Non-Departmental
- City Marshal
- Cemeteries
- Information Technology
- Employee Services
- Accounting
- Municipal Court
- Public Library
- Marketing & Tourism
- Community Engagement
- Police
- Animal Services
- Communications
- Denison Fire Rescue
- Planning
- Historic Preservation
- 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
2025/2026 Budget
General Fund Revenues

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Revenues							
Division: 600							
60010	Current Taxes	$	10,954,477	$	16,919,354	$	17,525,000
60020	Current Delinquent Taxes	$	4,396,078	$	3,350,000	$	3,300,000
60030	Delinquent Taxes	$	165,011	$	325,000	$	275,000
60040	Mixed Beverages	$	103,627	$	110,000	$	100,000
60050	Sales Tax	$	8,313,530	$	8,600,000	$	8,800,000
60060	Bingo Tax	$	10,577	$	5,003	$	5,000
60070	P.I.L.O.T.	$	49,535	$	52,470	$	50,000
60090	Atmos Energy	$	448,103	$	477,376	$	450,000
60100	Electricity Franchise Fee	$	974,465	$	1,020,477	$	1,030,000
60110	Telephone Fees	$	37,519	$	35,000	$	35,000
60120	Cableone	$	151,088	$	140,000	$	140,000
60130	Encroachment fees	$	700	$	700	$	700
60140	W&S Franchise Fees	$	501,598	$	582,500	$	582,500
60150	Code Compliance	$	83,375	$	100,000	$	95,000
61020	Licenses - Beverages	$	10,755	$	10,000	$	8,500
61040	Permits - Building	$	735,026	$	675,000	$	775,000
61050	Permits - Electrical	$	37,351	$	45,000	$	40,000
61060	Permits - Plumbing, Heat, AC	$	79,926	$	50,000	$	80,000
61070	Permits - Miscellaneous	$	28,975	$	28,000	$	28,000
61090	Off Prem. Sign Annual Fee	$	5,200	$	11,225	$	10,475
61100	Registration-Electrical, Plumbing	$	39,400	$	30,000	$	40,000
61120	Planning & Zoning	$	50,376	$	50,000	$	50,000
62010	Penalty & Interest	$	185,918	$	300,000	$	200,000
62020	Traffic & Criminal	$	409,566	$	415,000	$	455,000
63000	Emergency Response	$	27,972	$	40,000	$	40,000
63010	Refuse Disposal	$	7,459,469	$	7,200,000	$	7,350,000
63020	Ambulance Service	$	1,612,105	$	1,875,000	$	1,800,000
63030	Swimming Pools	$	181,689	$	200,000	$	225,000
63045	Food Truck	$	36,880	$	35,000	$	35,000
63046	Kayak Rentals	$	2,796	$	3,000	$	2,000
63050	Recreation Revenue	$	36,012	$	50,000	$	50,000
63100	Special Refuse Charges	$	38,317	$	45,000	$	45,000
63110	Collection Station	$	71,667	$	53,000	$	60,000
63120	Concrete Box Sales	$	19,500	$	25,000	$	20,000
63130	Lot Sales	$	49,270	$	45,000	$	50,000
63140	Open/Close Fees	$	47,350	$	63,000	$	60,000
63150	Vault Setting/Foundation Fees	$	3,750	$	3,000	$	3,000
63210	Library Fees	$	3,437	$	3,000	$	2,500
63230	Library-Reimbursing Grant	$	63,902	$	64,749	$	60,000
63250	Fax & Photocopies	$	10,087	$	10,000	$	10,000
63950	THF Park Revenue	$	362,089	$	390,000	$	400,000
64030	County Services (Fire & EMS)	$	292,008	$	292,008	$	336,612
65010	Interest Income	$	600,964	$	550,000	$	480,000
65030	E-911	$	204,000	$	195,000	$	195,000
65040	Donations	$	3,625	$	150	$	-
65060	Lease Proceeds	$	3,066,342	$	684,000	$	260,000
65080	Security & Task Force Reimbursement	$	195,246	$	65,000	$	100,000
65090	TASWA Gainsharing	$	585,521	$	-	$	-
65100	Miscellaneous	$	417,357	$	200,000	$	250,000
65110	Transfer/W&S	$	1,706,704	$	650,000	$	650,000
65130	Gain/Loss on Sale of Assets	$	219,955	$	5,000	$	200,000
65140	Credit Card Convenience Fees	$	77,030	$	65,000	$	80,000
65160	Insurance Recovery	$	-	$	145,000	$	75,000
65170	Tourism Revenue	$	-	$	7,500	$	15,000
65180	Grant Revenue	$	165,970	$	242,250	$	1,934,715
65200	External Reimbursements	$	9,707	$	8,000	$	8,000
08100	Transfers In	$	1,151,999	$	2,483,767	$	3,000,192
General Fund Revenues		**$**	**46,494,894**	**$**	**49,029,529**	**$**	**51,872,194**

City of Denison
2025/2026 Budget
General Fund Division Summaries

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
001-001	Emergency Operations Center	$	1,512	$	111,150	$	616,586
001-002	Executive Services	$	1,292,222	$	1,413,433	$	1,341,107
001-003	Main Street	$	434,440	$	573,880	$	619,396
001-004	Non-Departmental	$	6,605,032	$	6,816,271	$	6,477,993
001-007	City Marshal	$	129,335	$	126,015	$	168,869
001-008	Cemeteries	$	395,112	$	426,170	$	444,695
001-009	Information Technology	$	1,587,766	$	1,671,776	$	1,735,903
001-010	Employee Services	$	431,130	$	473,427	$	476,089
001-011	Accounting	$	706,438	$	747,452	$	688,601
001-015	Municipal Court	$	265,073	$	294,120	$	329,927
001-016	Public Library	$	981,897	$	1,073,445	$	1,125,486
001-017	Marketing & Tourism	$	583,329	$	599,811	$	747,165
001-018	Community Engagement	$	175,227	$	224,963	$	368,019
001-020	Police	$	7,409,538	$	8,429,741	$	8,797,270
001-022	Animal Services	$	396,042	$	445,150	$	441,279
001-023	Public Safety Communications	$	1,082,573	$	1,169,486	$	1,248,838
001-024	Denison Fire Rescue	$	8,259,092	$	8,984,882	$	11,294,545
001-030	Planning	$	654,590	$	836,238	$	885,756
001-031	Historic Preservation	$	-	$	12,750	$	13,750
001-037	Building Permitting & Inspections	$	613,482	$	765,310	$	802,038
001-038	Code Compliance	$	606,413	$	605,513	$	643,419
001-044	Refuse & Recycling	$	3,183,344	$	3,366,327	$	3,419,034
001-046	Facilities	$	578,676	$	506,544	$	572,288
001-055	Traffic & Markings	$	507,652	$	580,582	$	577,645
001-057	Street Maintenance	$	866,794	$	1,115,980	$	1,037,214
001-058	Demolition/Right-of-Way	$	177,436	$	128,408	$	183,489
001-060	Fleet Services	$	2,755,599	$	2,760,554	$	2,145,818
001-070	Parks	$	1,489,388	$	1,695,127	$	1,702,812
001-071	Recreation	$	521,421	$	560,052	$	851,391
001-074	THF Park	$	1,169,641	$	1,122,473	$	832,212
001-075	Aquatics	$	436,792	$	548,150	$	557,182
001-000	Transfers Out	$	1,741,197	$	845,000	$	965,000
001-000	Bad Debt Expense	$	(5,337)	$	45,000	$	30,000
001-000	Capital Outlay - Right of Use Asset	$	-	$	-	$	-
General Fund Expenditures		**$**	**46,032,847**	**$**	**49,075,181**	**$**	**52,140,816**

Revenue Total:	$	46,494,894	$	49,029,529	$	51,872,194
Expenditure Total:	$	(46,032,847)	$	(49,075,181)	$	(52,140,816)
General Fund Net Total:	$	462,047	$	(45,652)	$	(268,622)

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 001 - Emergency Operations Center (EOC)				
81010	Social Security - Full Time	$ -	$ 6,120	$ 5,471
81020	Retirement TMRS	$ -	$ 8,904	$ 7,742
81040	Employee Insurance	$ -	$ 6,500	$ 7,602
81050	Worker's Compensation	$ -	$ 114	$ 105
81080	Longevity	$ -	$ -	$ 120
81100	Salaries & Wages - Full time	$ -	$ 67,500	$ 71,400
81198	Accrued Wages	$ -	$ -	$ 211
82010	Telecommunications	$ -	$ 2,000	$ 1,950
82030	Software Maintenance Fees	$ -	$ -	$ 8,000
82160	Training & Travel	$ -	$ 4,600	$ 1,000
82210	Enterprise Car Rental	$ -	$ 12,000	$ 12,200
82730	Community Outreach	$ -	$ 500	$ 1,000
83120	Food	$ -	$ 403	$ -
83300	Department Supplies	$ 1,512	$ 2,500	$ 1,000
83460	Auto Maint	$ -	$ 9	$ 225
84130	Contracts & Agreements	$ -	$ -	$ 498,560
Division Total: Emergency Operations Center		**$ 1,512**	**$ 111,150**	**$ 616,586**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 002 - Executive Services							
81010	Social Security - Full Time	$	31,351	$	33,000	$	33,254
81015	Social Security - Part Time	$	321	$	321	$	321
81020	Retirement TMRS	$	48,159	$	51,513	$	47,056
81040	Employee Insurance	$	25,904	$	30,000	$	30,943
81050	Workers' Compensation	$	454	$	660	$	645
81080	Longevity	$	900	$	2,280	$	2,400
81100	Salaries & Wages - Full Time	$	436,566	$	460,200	$	432,297
81150	Salaries & Wages - Part Time	$	4,201	$	4,200	$	4,200
81198	Accrued Wages	$	5,616	$	2,097	$	1,291
82040	Postage	$	798	$	1,250	$	1,250
82160	Training/Travel	$	28,340	$	25,000	$	35,000
82180	Tuition Reimbursement	$	3,595	$	5,635	$	-
82210	Enterprise Car Rental Program	$	24,518	$	-	$	-
82700	Professional Fees	$	290,864	$	305,000	$	340,000
82740	Advertising	$	5,465	$	8,500	$	13,000
82780	Printing & Binding	$	666	$	500	$	500
82820	Membership/Subscriptions	$	5,596	$	6,225	$	5,600
83010	Office Supplies	$	4,536	$	3,500	$	6,500
83020	Service Awards	$	-	$	800	$	800
83050	Hospitality	$	1,143	$	1,050	$	1,050
83120	Food	$	7,263	$	6,000	$	6,000
83245	Reimbursement Expenses	$	-	$	5,500	$	-
83300	Department Supplies	$	1,781	$	400	$	500
83460	Auto Maintenance	$	-	$	27	$	-
83930	Special Events	$	17,379	$	9,700	$	8,500
84360	Elections	$	12,729	$	75	$	20,000
84400	Legal Services	$	334,078	$	450,000	$	350,000
Division Total: Executive Services		**$**	**1,292,222**	**$**	**1,413,433**	**$**	**1,341,107**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 003 - Main Street				
81010	Social Security - Full Time	$ 16,497	$ 18,121	$ 20,068
81020	Retirement TMRS	$ 24,691	$ 26,365	$ 28,397
81040	Employee Insurance	$ 23,214	$ 29,749	$ 37,668
81050	Workers' Compensation	$ 213	$ 330	$ 385
81080	Longevity	$ 1,159	$ 1,080	$ 1,320
81090	Overtime	$ 1,834	$ 3,000	$ 3,125
81100	Salaries & Wages - Full Time	$ 220,616	$ 232,801	$ 258,011
81198	Accrued Wages	$ 1,913	$ 984	$ 772
82040	Postage	$ 82	$ 200	$ 200
82160	Training/Travel	$ 15,652	$ 16,000	$ 10,500
82620	Electricity	$ 5,474	$ 5,600	$ 5,800
82700	Professional Fees	$ 2,556	$ 2,000	$ 2,000
82740	Advertising	$ 16,793	$ 12,000	$ 12,000
82750	Rent	$ 10,316	$ 5,175	$ -
82780	Printing & Binding	$ 11,078	$ 10,000	$ 10,000
82820	Membership/Subscriptions	$ 2,227	$ 2,525	$ 2,500
83010	Office Supplies	$ 1,039	$ 4,000	$ 1,200
83020	Service Awards	$ -	$ 1,000	$ 1,000
83060	Uniforms/ Boots	$ 327	$ 1,000	$ 1,000
83240	Chemical Supplies	$ -	$ -	$ 1,000
83280	Minor Tools	$ 1,144	$ 2,500	$ 2,500
83290	Safety/ PPE	$ -	$ -	$ 200
83300	Department Supplies	$ 2,206	$ 2,000	$ 2,000
83460	Auto Maintenance	$ -	$ 450	$ 450
83480	Machine & Equipment Maintenance	$ -	$ -	$ 300
83560	Park Maintenance	$ -	$ -	$ 2,000
83920	Historic Preservation	$ 812	$ 2,000	$ 2,000
83930	Special Events	$ 74,596	$ 195,000	$ 175,000
84930	Landscaping	$ -	$ -	$ 38,000
Division Total: Main Street		**$ 434,440**	**$ 573,880**	**$ 619,396**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 004 - Non-Departmental							
82620	Electricity	$	30,627	$	30,627	$	15,627
82700	Professional Fees	$	12,127	$	4,500	$	1,500
82820	Membership/Subscriptions	$	16,737	$	21,000	$	20,000
82905	Grant Match	$	-	$	-	$	218,300
83285	Capital Requests (Amended)	$	32,253	$	180,255	$	-
83286	Capital Requests (Lease)	$	2,205,756	$	935,000	$	260,000
83287	Capital Requests (Appropriated)	$	1,502	$	51,393	$	-
84060	Insurance-Liability	$	281,256	$	360,000	$	435,000
84110	Texoma Community Center Contrib.	$	45,000	$	45,000	$	45,000
84115	Texoma Family Shelter	$	500	$	-	$	3,750
84130	Contracts & Agreements	$	111,281	$	117,000	$	120,000
84140	Contingency	$	4,765	$	67,000	$	75,000
84160	Taps Contract	$	31,500	$	31,500	$	31,500
84170	Credit Card Merchant Fees	$	99,937	$	90,000	$	100,000
84180	Claims & Refunds	$	60,081	$	98,000	$	1,500
84260	Interest Expense	$	151,216	$	272,312	$	234,894
84270	Lease Payments	$	1,347,722	$	1,515,897	$	1,610,922
84400	Legal Services	$	1,086	$	25,000	$	-
84700	Tax Collections	$	13,388	$	13,635	$	15,000
84940	TIRZ Contributions	$	1,740,673	$	2,568,852	$	2,950,000
84941	TIRZ Administration	$	19,014	$	5,000	$	10,000
84950	Appraisal District	$	398,611	$	384,300	$	330,000
Division Total: Non-Departmental		**$**	**6,605,032**	**$**	**6,816,271**	**$**	**6,477,993**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 007 - City Marshal				
81010	Social Security - Full Time	$ 6,148	$ 6,441	$ 6,569
81015	Social Security - Part Time	$ 939	$ 900	$ 1,913
81020	Retirement TMRS	$ 8,874	$ 9,371	$ 9,295
81040	Employee Insurance	$ 6,965	$ 7,527	$ 7,654
81050	Workers' Compensation	$ 1,372	$ 1,821	$ 1,865
81080	Longevity	$ 268	$ 360	$ 420
81100	Salaries & Wages - Full Time	$ 80,500	$ 83,838	$ 85,448
81150	Salaries & Wages - Part Time	$ 12,275	$ -	$ 25,000
81198	Accrued Wages	$ (70)	$ 982	$ 430
82160	Training/Travel	$ 1,666	$ 3,000	$ 3,000
82210	Enterprise Car Rental Program	$ 9,964	$ 10,000	$ 25,500
82700	Professional Fees	$ -	$ 200	$ 200
82820	Membership/Subscriptions	$ -	$ 100	$ 100
83010	Office Supplies	$ 434	$ 250	$ 250
83060	Uniforms/Boots	$ -	$ 500	$ 500
83290	Safety/PPE	$ -	$ 500	$ 500
83460	Auto Maintenance	$ -	$ 225	$ 225
Division Total: City Marshal		**$ 129,335**	**$ 126,015**	**$ 168,869**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 008 - Cemeteries				
81010	Social Security - Full Time	$ 15,337	$ 17,201	$ 18,167
81015	Social Security - Part Time	$ 2,029	$ 1,836	$ 1,836
81020	Retirement TMRS	$ 23,363	$ 25,026	$ 25,706
81040	Employee Insurance	$ 33,380	$ 36,929	$ 37,578
81050	Workers' Compensation	$ 3,634	$ 5,815	$ 6,487
81080	Longevity	$ 621	$ 1,020	$ 1,080
81090	Overtime	$ 4,935	$ 7,500	$ 5,000
81100	Salaries & Wages - Full Time	$ 207,134	$ 215,000	$ 231,392
81150	Salaries & Wages - Part Time	$ 26,528	$ 24,000	$ 24,000
81198	Accrued Wages	$ (742)	$ 155	$ 774
82040	Postage	$ 118	$ 150	$ 150
82120	Equipment Rental	$ -	$ 1,500	$ 2,500
82140	Oil & Filters	$ -	$ 100	$ 100
82160	Training/Travel	$ 2,185	$ 1,666	$ 2,000
82210	Enterprise Rental Car Program	$ 9,402	$ 11,900	$ 12,400
82420	Building & Grounds Maintenance	$ 11,531	$ 11,000	$ 11,000
82620	Electricity	$ 5,674	$ 6,000	$ 6,000
82700	Professional Fees	$ 77	$ -	$ -
82710	Temporary-Contract Labor	$ -	$ 3,000	$ 3,000
82740	Advertising	$ 17	$ 312	$ -
82820	Membership/Subscriptions	$ 10,083	$ 10,500	$ 10,500
83010	Office Supplies	$ 883	$ 1,000	$ 1,000
83040	Janitorial Expense	$ -	$ 1,325	$ 1,500
83060	Uniforms/Boots	$ 3,154	$ 3,400	$ 3,200
83160	Auto/Equip Fuel	$ 4,246	$ 4,510	$ 4,500
83240	Chemical Supplies	$ 2,328	$ 5,000	$ 5,000
83280	Minor Tools	$ 4,152	$ 4,000	$ 5,000
83290	Safety/PPE	$ 354	$ 400	$ 400
83300	Department Supplies	$ 5,878	$ 3,200	$ 3,200
83378	Burial Supplies	$ 10,931	$ 20,000	$ 18,000
83440	Building Maint	$ 807	$ -	$ 500
83460	Auto Maintenance	$ -	$ 225	$ 225
83480	Machine & Equipment Maintenance	$ 7,073	$ 2,500	$ 2,500
Division Total: Cemeteries		**$ 395,112**	**$ 426,170**	**$ 444,695**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 009 - Information Technology				
81010	Social Security - Full Time	$ 26,957	$ 31,500	$ 34,532
81020	Retirement TMRS	$ 39,804	$ 47,000	$ 48,864
81040	Employee Insurance	$ 31,345	$ 38,500	$ 45,693
81050	Workers' Compensation	$ 337	$ 625	$ 662
81080	Longevity	$ 2,363	$ 2,300	$ 2,640
81090	Overtime	$ 4,202	$ 6,100	$ 5,000
81100	Salaries & Wages - Full Time	$ 360,225	$ 410,000	$ 443,759
81198	Accrued Wages	$ 4,339	$ 4,371	$ 1,328
82010	Telecommunications	$ 316,097	$ 300,000	$ 332,200
82030	Software Maintenance Fees	$ 10,534	$ 10,000	$ 10,000
82031	Web Domains	$ 313	$ 500	$ 475
82040	Postage	$ 32	$ 50	$ 50
82050	Licenses	$ 150,865	$ 136,100	$ 468,600
82060	Alarm/Burglary	$ 6,706	$ 6,300	$ 8,100
82160	Training/Travel	$ 174	$ 2,000	$ 6,000
82210	Enterprise Car Rental Program	$ 516	$ 6,200	$ 11,100
82430	Maintenance Fees	$ 304,337	$ 310,000	$ -
82700	Professional Fees	$ 77,620	$ 14,000	$ 14,000
82760	Office Machines	$ 76,137	$ 75,000	$ 98,600
82820	Membership/Subscriptions	$ 147	$ 500	$ 1,000
83010	Office Supplies	$ 1,743	$ 1,750	$ 2,000
83060	Uniform/Boots	$ -	$ 500	$ 1,000
83280	Minor Tools	$ 257	$ 280	$ 250
83283	Workstation/Mobile Equipment	$ 11,227	$ 5,000	$ 10,000
83284	Network Hardware	$ 31,668	$ 15,000	$ 30,000
83300	Department Supplies	$ 35,701	$ 30,000	$ 30,000
83460	Auto Maintenance	$ -	$ 200	$ 450
83995	Public Safety	$ 94,121	$ 218,000	$ 129,600
Division Total: Information Technology		**$ 1,587,766**	**$ 1,671,776**	**$ 1,735,903**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 010 - Employee Services				
81010	Social Security - Full Time	$ 18,765	$ 20,303	$ 20,719
81020	Retirement TMRS	$ 27,874	$ 29,539	$ 29,317
81040	Employee Insurance	$ 21,046	$ 22,627	$ 23,009
81050	Workers' Compensation	$ 230	$ 374	$ 395
81080	Longevity	$ 2,377	$ 2,700	$ 2,880
81100	Salaries & Wages - Full Time	$ 251,300	$ 262,697	$ 267,951
81198	Accrued Wages	$ 2,809	$ 1,225	$ 793
82030	Software Maintenance Fees	$ 22,738	$ 24,309	$ 25,525
82040	Postage	$ 242	$ 500	$ 500
82160	Training/Travel	$ 5,166	$ 5,000	$ 5,000
82170	Staff Development	$ 4,899	$ 5,500	$ 5,500
82700	Professional Fees	$ 2,847	$ 5,000	$ 7,000
82740	Advertising	$ 251	$ 3,000	$ 3,000
82780	Printing & Binding	$ -	$ 500	$ 500
82820	Membership/Subscriptions	$ 643	$ 1,212	$ 500
82860	Physicals	$ 9,794	$ 14,000	$ 14,000
83010	Office Supplies	$ 1,588	$ 1,500	$ 1,500
83020	Service Awards	$ 6,758	$ 6,761	$ 7,000
83030	Employee Recognition	$ 16,812	$ 18,000	$ 17,000
83050	Hospitality	$ 931	$ 1,200	$ 1,000
83290	Safety/PPE	$ 37	$ -	$ -
83900	Civil Service	$ 24,594	$ 23,550	$ 26,000
84760	Unemployment	$ 9,429	$ 23,930	$ 17,000
Division Total: Employee Services		**$ 431,130**	**$ 473,427**	**$ 476,089**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 011 - Accounting				
81010	Social Security - Full Time	$ 38,655	$ 41,779	$ 38,238
81020	Retirement TMRS	$ 56,421	$ 60,784	$ 54,108
81040	Employee Insurance	$ 45,995	$ 52,534	$ 53,212
81050	Workers' Compensation	$ 494	$ 770	$ 733
81080	Longevity	$ 2,663	$ 3,180	$ 2,940
81100	Salaries & Wages - Full Time	$ 503,029	$ 528,000	$ 495,900
81198	Accrued Wages	$ 4,657	$ 2,605	$ 1,470
82040	Postage	$ 2,897	$ 3,000	$ 3,500
82160	Training/Travel	$ 2,017	$ 5,500	$ 5,500
82700	Professional Fees	$ 39,071	$ 40,000	$ 25,000
82740	Advertising	$ 655	$ -	$ -
82780	Printing and Binding	$ 29	$ 200	$ 200
82820	Membership/Subscriptions	$ 1,380	$ 1,400	$ 1,400
83010	Office Supplies	$ 7,309	$ 6,000	$ 5,000
83060	Uniforms/Boots	$ 397	$ 700	$ 700
83120	Food	$ 769	$ 1,000	$ 700
Division Total: Accounting		**$ 706,438**	**$ 747,452**	**$ 688,601**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 015 - Municipal Court							
81010	Social Security - Full Time	$	9,935	$	10,864	$	10,677
81015	Social Security - Part Time	$	3,984	$	5,206	$	4,205
81020	Retirement TMRS	$	14,291	$	15,806	$	15,109
81040	Employee Insurance	$	19,047	$	22,183	$	22,536
81050	Workers' Compensation	$	187	$	263	$	286
81080	Longevity	$	418	$	780	$	480
81100	Salaries & Wages - Full Time	$	131,175	$	135,000	$	139,092
81150	Salaries & Wages - Part Time	$	52,076	$	60,000	$	54,968
81198	Accrued Wages	$	1,947	$	1,568	$	574
82040	Postage	$	4,034	$	4,000	$	3,700
82160	Training/Travel	$	2,579	$	6,000	$	6,000
82690	Collection Agency Fees	$	-	$	-	$	40,000
82700	Professional Fees	$	22,017	$	28,000	$	28,000
82780	Printing and Binding	$	-	$	50	$	-
82820	Membership/Subscriptions	$	330	$	400	$	400
83010	Office Supplies	$	2,899	$	3,000	$	3,000
83060	Uniforms/Boots	$	155	$	1,000	$	900
Division Total: Municipal Court		**$**	**265,073**	**$**	**294,120**	**$**	**329,927**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 016 - Public Library							
81010	Social Security - Full Time	$	41,148	$	43,616	$	46,460
81015	Social Security - Part Time	$	7,608	$	9,035	$	9,035
81020	Retirement TMRS	$	59,428	$	63,457	$	65,742
81040	Employee Insurance	$	68,957	$	77,917	$	82,977
81050	Workers' Compensation	$	831	$	1,300	$	1,425
81080	Longevity	$	4,341	$	5,340	$	5,940
81100	Salaries & Wages - Full Time	$	536,560	$	564,801	$	601,378
81150	Salaries & Wages - Part Time	$	99,453	$	118,100	$	118,100
81198	Accrued Wages	$	5,829	$	3,427	$	2,129
82032	Software	$	2,834	$	9,752	$	8,000
82040	Postage	$	1,310	$	1,700	$	1,500
82160	Training/Travel	$	2,471	$	1,800	$	2,000
82620	Electricity	$	23,995	$	22,500	$	25,000
82630	Gas & Propane	$	5,682	$	6,000	$	5,500
82700	Professional Fees	$	86	$	500	$	500
82730	Community Outreach	$	1,506	$	1,700	$	1,500
82800	BARR	$	42,000	$	42,000	$	42,000
82820	Membership/Subscriptions	$	8,487	$	22,000	$	22,650
83010	Office Supplies	$	2,298	$	2,500	$	2,500
83040	Janitorial Expense	$	2,000	$	33,000	$	33,150
83100	Youth Services	$	14,025	$	16,000	$	18,000
83110	Family Place	$	961	$	1,000	$	1,000
83300	Department Supplies	$	15,586	$	15,000	$	17,000
83440	Building Maintenance	$	34,427	$	9,000	$	10,000
83480	Machine & Equipment Maintenance	$	77	$	2,000	$	2,000
Division Total: Public Library		**$**	**981,897**	**$**	**1,073,445**	**$**	**1,125,486**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 017 - Marketing & Tourism							
81010	Social Security - Full Time	$	4,565	$	5,400	$	8,280
81020	Retirement TMRS	$	6,602	$	7,900	$	11,717
81040	Employee Insurance	$	6,921	$	6,700	$	15,079
81050	Workers' Compensation	$	53	$	121	$	159
81080	Longevity	$	148	$	115	$	240
81100	Salaries & Wages - Full Time	$	59,930	$	72,000	$	108,000
81198	Accrued Wages	$	744	$	803	$	319
82030	Software Maintenance Fees	$	-	$	24,997	$	24,996
82040	Postage	$	288	$	2,000	$	2,500
82160	Training/Travel	$	8,489	$	6,500	$	10,000
82620	Electricity	$	1,275	$	6,500	$	9,500
82630	Gas and Propane	$	-	$	1,200	$	3,000
82700	Professional Fees	$	101,238	$	105,000	$	183,875
82730	Community Outreach	$	-	$	1,500	$	5,000
82740	Advertising	$	157,969	$	100,000	$	100,000
82750	Rent	$	10,316	$	5,175	$	5,300
82780	Printing & Binding	$	2,486	$	10,000	$	15,000
82820	Membership/Subscriptions	$	8,714	$	15,000	$	15,000
83010	Office Supplies	$	1,381	$	1,500	$	2,000
83040	Janitorial Expense	$	2,282	$	1,400	$	2,200
83085	Merchandise	$	-	$	21,000	$	15,000
83920	Historic Preservation	$	34,247	$	15,000	$	15,000
83930	Special Events	$	43,831	$	45,000	$	50,000
84130	Contracts & Agreements	$	10,000	$	10,000	$	-
84905	Arts Program	$	121,850	$	135,000	$	145,000
Division Total: Marketing & Tourism		**$**	**583,329**	**$**	**599,811**	**$**	**747,165**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 018 - Community Engagement							
81010	Social Security - Full Time	$	6,600	$	6,970	$	14,609
81020	Retirement TMRS	$	9,525	$	10,410	$	20,673
81040	Employee Insurance	$	6,989	$	7,575	$	22,722
81050	Workers' Compensation	$	64	$	139	$	281
81080	Longevity	$	113	$	175	$	420
81100	Salaries & Wages - Full Time	$	86,559	$	93,330	$	190,550
81198	Accrued Wages	$	1,567	$	733	$	564
82030	Software Maintenance Fees	$	31,371	$	20,536	$	20,800
82040	Postage	$	-	$	250	$	500
82160	Training/Travel	$	2,386	$	3,750	$	3,750
82180	Tuition Reimbursement	$	-	$	-	$	5,250
82210	Enterprise Car Rental Program	$	-	$	10,900	$	11,400
82700	Professional Fees	$	12,941	$	50,000	$	50,000
82730	Community Outreach	$	8,501	$	5,000	$	13,000
82740	Advertising	$	-	$	7,045	$	-
82780	Printing & Binding	$	1,247	$	1,500	$	4,000
82820	Membership/Subscriptions	$	2,881	$	1,650	$	1,500
83010	Office Supplies	$	1,779	$	1,500	$	2,500
83300	Department Supplies	$	-	$	500	$	2,500
83930	Special Events	$	1,570	$	3,000	$	3,000
83955	Keep Denison Beautiful Program	$	1,135	$	-	$	-
Division Tota	**Community Engagement**	**$**	**175,227**	**$**	**224,963**	**$**	**368,019**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 020 - Police							
81010	Social Security - Full Time	$	392,468	$	456,291	$	473,656
81020	Retirement TMRS	$	579,744	$	663,858	$	668,229
81040	Employee Insurance	$	348,429	$	380,000	$	498,902
81050	Workers' Compensation	$	62,143	$	89,748	$	99,639
81080	Longevity	$	24,550	$	29,280	$	29,040
81090	Overtime	$	120,606	$	150,000	$	75,000
81095	FBI Task Force Overtime	$	58,287	$	68,000	$	30,000
81096	HPTC Overtime	$	-	$	-	$	25,000
81100	Salaries & Wages - Full Time	$	5,069,047	$	5,805,304	$	6,040,192
81150	Salaries & Wages - Part Time	$	-	$	-	$	18,564
81198	Accrued Wages	$	66,503	$	47,135	$	18,248
82030	Software Maintenance Fees	$	730	$	-	$	-
82040	Postage	$	922	$	1,000	$	800
82160	Training/Travel	$	58,658	$	47,000	$	50,000
82180	Tuition Reimbursement	$	-	$	-	$	5,250
82210	Enterprise Car Rental Program	$	367,674	$	350,000	$	430,000
82620	Electricity	$	26,588	$	30,000	$	28,000
82630	Gas & Propane	$	1,919	$	2,000	$	2,000
82700	Professional Fees	$	38,238	$	57,000	$	57,000
82730	Community Outreach	$	9,293	$	7,900	$	7,000
82780	Printing & Binding	$	580	$	1,500	$	1,500
82820	Membership/Subscriptions	$	17,731	$	21,000	$	20,000
82985	Recruiting	$	3,461	$	4,000	$	4,000
83010	Office Supplies	$	9,821	$	11,000	$	11,000
83040	Janitorial Expense	$	25,847	$	25,000	$	25,000
83060	Uniforms/Boots	$	32,925	$	48,300	$	45,100
83120	Food	$	8,418	$	6,500	$	6,500
83160	Auto/Equip Fuel	$	652	$	2,000	$	1,000
83300	Department Supplies	$	24,336	$	50,000	$	50,000
83320	Ammunition & Firearms	$	15,509	$	18,000	$	20,000
83370	K-9 Expense	$	3,940	$	2,700	$	2,700
83440	Building Maintenance	$	34,414	$	30,000	$	30,000
83460	Auto Maintenance	$	3,601	$	21,950	$	21,950
83980	Miscellaneous	$	2,501	$	3,275	$	2,000
Division Total: Police		**$**	**7,409,538**	**$**	**8,429,741**	**$**	**8,797,270**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 022 - Animal Services							
81010	Social Security - Full Time	$	9,299	$	11,523	$	11,124
81020	Retirement TMRS	$	13,870	$	16,765	$	15,741
81040	Employee Insurance	$	20,698	$	22,214	$	22,557
81050	Workers' Compensation	$	1,905	$	3,214	$	3,293
81080	Longevity	$	1,606	$	1,860	$	2,040
81090	Overtime	$	2,770	$	3,200	$	3,200
81100	Salaries & Wages - Full Time	$	121,817	$	145,571	$	140,175
81198	Accrued Wages	$	927	$	278	$	424
82160	Training/Travel	$	1,996	$	2,000	$	2,000
82210	Enterprise Car Rental Program	$	36,969	$	28,100	$	37,000
82620	Electricity	$	2,445	$	2,300	$	2,600
82630	Gas & Propane	$	683	$	750	$	750
82700	Professional Fees	$	148,245	$	187,500	$	187,500
83060	Uniforms/Boots	$	432	$	1,200	$	2,000
83245	External Expense (DAWG)	$	4,602	$	5,500	$	4,200
83300	Department Supplies	$	4,896	$	4,500	$	4,500
83440	Building Maintenance	$	22,881	$	8,000	$	1,500
83460	Auto Maintenance	$	-	$	675	$	675
Division Total: Animal Services		**$**	**396,042**	**$**	**445,150**	**$**	**441,279**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 023 - Communications							
81010	Social Security - Full Time	$	52,389	$	54,981	$	58,894
81020	Retirement TMRS	$	77,038	$	81,000	$	83,337
81040	Employee Insurance	$	68,657	$	75,000	$	98,251
81050	Workers' Compensation	$	647	$	980	$	1,132
81080	Longevity	$	1,493	$	2,820	$	3,180
81090	Overtime	$	107,700	$	75,000	$	25,000
81100	Salaries & Wages - Full Time	$	591,440	$	670,000	$	741,676
81198	Accrued Wages	$	9,681	$	955	$	2,268
82010	Telecommunications	$	40,430	$	80,000	$	103,000
82030	Software Maintenance Fees	$	85,298	$	93,000	$	100,000
82160	Training/Travel	$	9,686	$	7,000	$	7,000
82450	Radio Maintenance	$	11,027	$	10,200	$	10,200
82620	Electricity	$	4,388	$	6,500	$	4,600
82700	Professional Fees	$	20,434	$	6,000	$	2,300
83010	Office Supplies	$	1,713	$	50	$	-
83040	Janitorial Expense	$	-	$	3,000	$	3,000
83060	Uniforms/Boots	$	551	$	3,000	$	3,000
83300	Department Supplies	$	-	$	-	$	2,000
Division Total: Public Safety Communications		**$**	**1,082,573**	**$**	**1,169,486**	**$**	**1,248,838**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 024 - Denison Fire Rescue				
81010	Social Security - Full Time	$ 96,385	$ 102,000	$ 122,339
81020	Retirement TMRS	$ 24,371	$ 25,800	$ 25,648
81030	Firemen's Retirement	$ 1,001,673	$ 1,080,000	$ 1,381,898
81040	Employee Insurance	$ 411,227	$ 440,000	$ 657,316
81050	Workers' Compensation	$ 71,921	$ 89,636	$ 131,635
81080	Longevity	$ 23,580	$ 28,500	$ 32,340
81090	Overtime	$ 221,980	$ 365,000	$ 110,000
81098	FLSA Overtime	$ 318,063	$ 320,000	$ 485,000
81100	Salaries & Wages - Full Time	$ 5,273,798	$ 5,690,000	$ 7,286,805
81198	Accrued Wages	$ 24,040	$ 26,330	$ 21,989
82030	Software Maintenance Fees	$ 15,275	$ 17,281	$ 22,225
82040	Postage	$ 39	$ 350	$ 250
82140	Oil & Filters	$ 1,366	$ 1,500	$ 3,000
82150	Special Teams Training	$ -	$ -	$ 27,000
82160	Training/Travel	$ 57,649	$ 57,000	$ 30,000
82180	Tuition Reimbursement	$ 3,785	$ 10,250	$ 5,250
82210	Enterprise Car Rental Program	$ 121,064	$ 112,000	$ 120,000
82280	Laundry	$ 713	$ 1,000	$ 1,500
82440	Equipment Maintenance Contract	$ 7,510	$ 10,500	$ 18,000
82620	Electricity	$ 33,472	$ 34,000	$ 35,000
82630	Gas & Propane	$ 12,074	$ 15,000	$ 11,200
82700	Professional Fees	$ 147,081	$ 150,000	$ 133,000
82730	Community Outreach	$ 3,153	$ 3,900	$ 3,500
82740	Advertising	$ 1,467	$ 1,000	$ 1,000
82780	Printing & Binding	$ 401	$ 500	$ 500
82820	Membership/Subscriptions	$ 32,699	$ 46,000	$ 50,000
82860	Physicals	$ 32,960	$ 37,285	$ 39,200
82942	Contract Repairs-Fire	$ -	$ -	$ 200,000
82990	Civil Defense	$ -	$ -	$ 2,000
83010	Office Supplies	$ 4,883	$ 5,000	$ 5,000
83030	Employee Recognition	$ 7,640	$ -	$ -
83040	Janitorial Expense	$ 13,109	$ 13,000	$ 13,000
83060	Uniforms/Boots	$ 31,221	$ 36,500	$ 53,450
83120	Food	$ 3,218	$ 4,500	$ 5,000
83160	Auto/Equip Fuel	$ 1,430	$ 1,800	$ 2,000
83250	Pest Control	$ 1,965	$ 2,200	$ 2,500
83280	Minor Tools	$ 2,124	$ 2,500	$ 3,000
83290	Safety/PPE	$ 24,434	$ 25,000	$ 26,250
83300	Department Supplies	$ 17,518	$ 20,000	$ 25,000
83340	EMS Supplies	$ 149,283	$ 130,000	$ 136,500
83360	Fire Hose	$ 3,146	$ 10,000	$ 10,000
83440	Building Maintenance	$ 36,381	$ 35,000	$ 20,000
83460	Auto Maintenance	$ -	$ 1,500	$ 2,250
83600	Fire Hydrant Maintenance	$ -	$ 50	$ -
84665	Regulatory Fees	$ 22,440	$ 30,000	$ 30,000
84996	Fire Prevention	$ 2,553	$ 3,000	$ 3,000
Division Total: Denison Fire Rescue		**$ 8,259,092**	**$ 8,984,882**	**$ 11,294,545**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 030 - Planning				
81010	Social Security - Full Time	$ 19,644	$ 27,387	$ 27,859
81015	Social Security - Part Time	$ -	$ -	$ 765
81020	Retirement TMRS	$ 29,781	$ 39,846	$ 39,421
81040	Employee Insurance	$ 21,065	$ 22,961	$ 30,689
81050	Workers' Compensation	$ 245	$ 507	$ 550
81080	Longevity	$ 877	$ 1,140	$ 1,380
81100	Salaries & Wages - Full Time	$ 265,664	$ 320,000	$ 362,789
81150	Salaries & Wages - Part Time	$ -	$ -	$ 10,000
81199	Accrued Wages	$ 2,800	$ 4,097	$ 1,103
82030	Software Maintenance Fees	$ 9,287	$ 80,000	$ 75,000
82040	Postage	$ 1,638	$ 1,200	$ 1,500
82160	Training/Travel	$ 9,033	$ 9,000	$ 11,500
82210	Enterprise Car Rental Program	$ 6,063	$ -	$ -
82700	Professional Fees	$ 102,941	$ 105,000	$ 105,000
82780	Printing & Binding	$ 219	$ 500	$ 500
82820	Membership/Subscriptions	$ 1,488	$ 2,400	$ 3,500
83010	Office Supplies	$ 995	$ 3,200	$ 4,200
84125	Incentive Payments	$ 182,851	$ 219,000	$ 210,000
Division Total: Planning		**$ 654,590**	**$ 836,238**	**$ 885,756**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 031 - Historic Preservation				
82160	Training/Travel	$ -	$ 1,500	$ 1,500
82700	Professional Fees	$ -	$ 10,000	$ 10,000
83010	Office Supplies	$ -	$ 250	$ 250
83920	Historic Preservation	$ -	$ 1,000	$ 2,000
Division Total: Historic Preservation		**$ -**	**$ 12,750**	**$ 13,750**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 037 - Building Permitting & Inspections							
81010	Social Security - Full Time	$	23,834	$	35,825	$	35,001
81020	Retirement TMRS	$	35,383	$	52,122	$	49,528
81040	Employee Insurance	$	28,507	$	55,878	$	60,404
81050	Workers' Compensation	$	765	$	1,402	$	1,424
81080	Longevity	$	2,248	$	2,760	$	3,000
81100	Salaries & Wages - Full Time	$	319,976	$	375,000	$	454,536
81198	Accrued Wages	$	50	$	3,923	$	1,345
82030	Software Maintenance Fees	$	5,904	$	-	$	-
82040	Postage	$	19	$	-	$	100
82160	Training/Travel	$	5,709	$	16,000	$	15,000
82180	Tuition Reimbursement	$	9,307	$	-	$	-
82210	Enterprise Car Rental Program	$	27,524	$	33,700	$	35,600
82700	Professional Fees	$	146,347	$	170,000	$	125,000
82780	Printing & Binding	$	271	$	700	$	700
82820	Membership/Subscriptions	$	1,358	$	1,000	$	1,000
83010	Office Supplies	$	1,365	$	4,500	$	5,000
83060	Uniforms/Boots	$	1,732	$	2,500	$	2,500
83300	Department Supplies	$	3,184	$	10,000	$	11,000
83460	Auto Maintenance	$	-	$	-	$	900
Division Total: Building Permitting & Inspections		**$**	**613,482**	**$**	**765,310**	**$**	**802,038**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 038 - Code Compliance							
81010	Social Security - Full Time	$	26,153	$	27,811	$	28,389
81020	Retirement TMRS	$	38,244	$	40,463	$	40,171
81040	Employee Insurance	$	41,536	$	44,653	$	45,404
81050	Workers' Compensation	$	669	$	1,083	$	1,148
81080	Longevity	$	3,600	$	4,140	$	4,500
81100	Salaries & Wages - Full Time	$	311,236	$	334,733	$	366,597
81198	Accrued Wages	$	3,845	$	567	$	1,085
82030	Software Maintenance Fees	$	5,760	$	-	$	14,300
82040	Postage	$	10,867	$	7,500	$	12,000
82160	Training/Travel	$	3,144	$	5,500	$	3,200
82210	Enterprise Car Rental Program	$	41,704	$	51,300	$	45,500
82700	Professional Fees	$	2,414	$	5,000	$	2,500
82730	Community Outreach	$	7,896	$	6,000	$	7,500
82745	Lien Filing Fees	$	5,444	$	10,000	$	12,000
82780	Printing & Binding	$	-	$	-	$	100
82820	Membership/Subscriptions	$	75	$	100	$	100
82910	Property Owner Compliance	$	40,997	$	50,000	$	50,000
82930	Mowing	$	58,730	$	8,700	$	-
83010	Office Supplies	$	2,479	$	2,300	$	3,000
83060	Uniforms/Boots	$	751	$	2,000	$	2,000
83280	Minor Tools	$	9	$	38	$	100
83300	Department Supplies	$	862	$	500	$	700
83460	Auto Maintenance	$	-	$	1,125	$	1,125
83955	Keep Denison Beautiful Program	$	-	$	2,000	$	2,000
Division Total: Code Compliance		**$**	**606,413**	**$**	**605,513**	**$**	**643,419**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 044 - Refuse & Recycling							
81010	Social Security - Full Time	$	62,198	$	67,564	$	64,180
81015	Social Security - Part Time	$	2,057	$	1,800	$	3,825
81020	Retirement TMRS	$	91,737	$	90,000	$	90,817
81040	Employee Insurance	$	83,767	$	95,000	$	120,534
81050	Workers' Compensation	$	15,955	$	23,632	$	23,261
81080	Longevity	$	5,587	$	7,080	$	5,040
81090	Overtime	$	33,085	$	55,000	$	35,000
81100	Salaries & Wages - Full Time	$	796,835	$	775,000	$	798,916
81150	Salaries & Wages - Part Time	$	26,894	$	30,000	$	50,000
81198	Accrued Wages	$	6,217	$	9,642	$	2,622
82030	Software Maintenance Fees	$	4,606	$	2,000	$	2,000
82040	Postage	$	422	$	550	$	450
82120	Equipment Rental	$	-	$	10,800	$	10,000
82160	Training/Travel	$	484	$	10,000	$	5,000
82210	Enterprise Car Rental Program	$	19,838	$	19,500	$	20,500
82450	Radio Maintenance	$	3,482	$	3,214	$	3,214
82620	Electricity	$	639	$	800	$	700
82700	Professional Fees	$	-	$	20,000	$	10,000
82710	Temporary-Contract Labor	$	64,734	$	75,000	$	75,000
82780	Printing & Binding	$	-	$	100	$	100
82820	Memberships/Subscriptions	$	-	$	3,000	$	3,000
83010	Office Supplies	$	826	$	500	$	500
83060	Uniforms/Boots	$	13,593	$	14,000	$	13,500
83240	Chemical Supplies	$	-	$	1,000	$	1,000
83280	Minor Tools	$	153	$	300	$	200
83290	Safety/PPE	$	300	$	1,000	$	1,000
83300	Department Supplies	$	3,820	$	5,300	$	5,000
83460	Auto Maintenance	$	-	$	5,675	$	5,675
83530	Container Maintenance	$	2,091	$	5,870	$	5,000
83642	Residential Carts	$	34,980	$	35,000	$	35,000
84960	Recycle Program	$	613,108	$	625,000	$	630,000
84970	Mulching	$	7,630	$	35,000	$	35,000
84975	GTUA	$	8,353	$	15,000	$	25,000
84980	TASWA	$	1,216,774	$	1,250,000	$	1,265,000
85160	Refuse Containers	$	63,178	$	73,000	$	73,000
Division Total: Refuse & Recycling		**$**	**3,183,344**	**$**	**3,366,327**	**$**	**3,419,034**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 046 - Facilities				
81010	Social Security - Full Time	$ 7,713	$ 5,600	$ 7,796
81020	Retirement TMRS	$ 11,114	$ 8,500	$ 11,032
81040	Employee Insurance	$ 13,770	$ 8,500	$ 15,056
81050	Workers' Compensation	$ 1,208	$ 1,829	$ 1,995
81080	Longevity	$ 1,740	$ 1,860	$ 1,500
81090	Overtime	$ 7,031	$ 6,500	$ 3,500
81100	Salaries & Wages - Full Time	$ 91,773	$ 62,000	$ 96,912
81198	Accrued Wages	$ 996	$ 240	$ 297
82030	Software Maintenance Fees	$ 2,626	$ 2,500	$ 10,000
82210	Enterprise Car Rental Program	$ 9,281	$ 9,200	$ 9,200
82620	Electricity	$ 49,058	$ 56,000	$ 52,000
82630	Gas & Propane	$ 11,727	$ 12,500	$ 13,000
82700	Professional Fees	$ 146,150	$ 18,000	$ 5,000
82750	Rent	$ 34,913	$ 52,000	$ 42,000
82820	Memberships/Subscriptions	$ -	$ 50	$ 50
83040	Janitorial Expense	$ 12,225	$ 150,000	$ 160,000
83060	Uniforms/Boots	$ 594	$ 1,000	$ 1,000
83280	Minor Tools	$ 772	$ 1,500	$ 1,500
83300	Department Supplies	$ 7,995	$ 7,500	$ 7,500
83440	Building Maintenance	$ 137,977	$ 70,000	$ 90,000
83460	Auto Maintenance	$ -	$ 765	$ 450
83480	Machine & Equipment Maintenance	$ 29,360	$ 28,000	$ 40,000
83980	Miscellaneous	$ 655	$ 2,500	$ 2,500
Division Total: Facilities		**$ 578,676**	**$ 506,544**	**$ 572,288**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001				
Expenditures				
Division: 055 - Traffic & Markings				
81010	Social Security - Full Time	$ 5,405	$ 7,575	$ 6,992
81020	Retirement TMRS	$ 7,830	$ 11,100	$ 9,894
81040	Employee Insurance	$ 7,977	$ 14,755	$ 15,018
81050	Workers' Compensation	$ 1,327	$ 2,070	$ 1,818
81080	Longevity	$ -	$ 120	$ 240
81090	Overtime	$ 4,610	$ 16,000	$ 5,000
81100	Salaries & Wages - Full Time	$ 66,442	$ 82,617	$ 86,163
81198	Accrued Wages	$ 5,940	$ 247	$ 270
82030	Software Maintenance Fees	$ 2,626	$ 448	$ 400
82160	Training/Travel	$ 2,718	$ 2,750	$ 2,750
82210	Enterprise Car Rental Program	$ 17,443	$ 17,300	$ 27,900
82620	Electricity	$ 320,478	$ 328,000	$ 330,000
83060	Uniforms/Boots	$ 955	$ 2,900	$ 2,500
83280	Minor Tools	$ 2,009	$ 3,800	$ 3,500
83290	Safety/PPE	$ 284	$ 750	$ 750
83300	Department Supplies	$ 2,379	$ 2,900	$ 2,000
83460	Auto Maintenance	$ -	$ 450	$ 450
83490	Street Marking Material	$ 1,572	$ 18,000	$ 15,000
83520	Traffic Light Maintenance	$ 870	$ 3,800	$ 2,000
83570	Traffic Sign Maintenance	$ 34,900	$ 60,000	$ 60,000
83575	Barricade & Traffic Control	$ 4,748	$ 5,000	$ 5,000
85110	Machinery/Equipment	$ 17,138	$ -	$ -
Division Total: Traffic & Markings		**$ 507,652**	**$ 580,582**	**$ 577,645**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 057 - Street Maintenance							
81010	Social Security - Full Time	$	31,055	$	42,913	$	45,346
81020	Retirement TMRS	$	45,885	$	62,434	$	64,166
81040	Employee Insurance	$	54,729	$	85,000	$	97,614
81050	Workers' Compensation	$	9,941	$	13,713	$	13,865
81080	Longevity	$	487	$	1,560	$	2,040
81090	Overtime	$	23,464	$	60,000	$	16,000
81100	Salaries & Wages - Full Time	$	392,664	$	510,000	$	574,718
81198	Accrued Wages	$	7,197	$	7,542	$	1,747
82030	Software Maintenance Fees	$	2,626	$	448	$	400
82120	Equipment Rental	$	495	$	4,500	$	4,500
82160	Training/Travel	$	3,574	$	21,700	$	15,000
82210	Enterprise Car Rental Program	$	31,204	$	37,700	$	49,900
82450	Radio Maintenance	$	967	$	893	$	893
82700	Professional Fees	$	147,595	$	100,000	$	100,000
82710	Temporary-Contract Labor	$	-	$	3,000	$	-
82820	Memberships/Subscriptions	$	261	$	500	$	500
83060	Uniforms/Boots	$	12,300	$	12,300	$	10,000
83280	Minor Tools	$	2,395	$	3,500	$	3,500
83290	Safety/PPE	$	4,984	$	2,000	$	2,000
83300	Department Supplies	$	16,351	$	5,500	$	5,500
83460	Auto Maintenance	$	-	$	2,025	$	2,025
83480	Machine & Equipment Maintenance	$	7,655	$	8,000	$	8,000
83490	Street Marking Material	$	1,098	$	2,000	$	2,000
83500	Street Patch Material	$	61,202	$	110,000	$	-
83570	Traffic Sign Maintenance	$	-	$	1,252	$	-
83575	Barricade & Traffic Control	$	5,241	$	5,000	$	5,000
85530	Drainage	$	3,425	$	12,500	$	12,500
Division Total: Street Maintenance		**$**	**866,794**	**$**	**1,115,980**	**$**	**1,037,214**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 058 - Demolition/Right-of-Way							
81010	Social Security - Full Time	$	3,543	$	5,000	$	7,445
81020	Retirement TMRS	$	5,091	$	6,900	$	10,535
81040	Employee Insurance	$	6,999	$	7,403	$	15,040
81050	Workers' Compensation	$	793	$	1,308	$	2,758
81080	Longevity	$	240	$	360	$	480
81090	Overtime	$	358	$	2,500	$	1,500
81100	Salaries & Wages - Full Time	$	45,735	$	60,000	$	95,344
81198	Accrued Wages	$	482	$	289	$	287
82030	Software Maintenance Fees	$	2,626	$	448	$	400
82040	Postage	$	57	$	600	$	600
82120	Equipment Rental	$	-	$	3,000	$	10,000
82160	Training/Travel	$	-	$	500	$	500
82445	Tree Maintenance	$	5,950	$	-	$	-
82700	Professional Fees	$	104,420	$	30,000	$	30,000
83060	Uniforms/Boots	$	711	$	1,300	$	1,000
83280	Minor Tools	$	433	$	5,000	$	5,000
83300	Department Supplies	$	-	$	1,300	$	100
83575	Barricade & Traffic Control	$	-	$	2,500	$	2,500
Division Total: Demolition/Right-of-Way		**$**	**177,436**	**$**	**128,408**	**$**	**183,489**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 060 - Fleet Services							
81010	Social Security - Full Time	$	22,345	$	22,783	$	23,690
81020	Retirement TMRS	$	33,012	$	33,146	$	33,523
81040	Employee Insurance	$	37,658	$	44,416	$	45,182
81050	Workers' Compensation	$	4,729	$	7,772	$	8,774
81080	Longevity	$	538	$	1,380	$	1,560
81090	Overtime	$	25,161	$	21,000	$	12,500
81100	Salaries & Wages - Full Time	$	274,530	$	280,000	$	295,618
81198	Accrued Wages	$	4,694	$	1,648	$	912
82030	Software Maintenance Fees	$	48,022	$	50,000	$	40,700
82040	Postage	$	-	$	75	$	75
82120	Equipment Rental	$	-	$	800	$	800
82160	Training/Travel	$	2,967	$	3,200	$	3,200
82210	Enterprise Car Rental Program	$	36,722	$	37,700	$	57,800
82215	Enterprise Vehicle Outfitting	$	49	$	30,000	$	70,000
82440	Equipment Maint Contract	$	695	$	-	$	-
82450	Radio Maintenance	$	438	$	179	$	179
82540	Tool Stipend	$	11,766	$	10,000	$	10,000
82620	Electricity	$	14,411	$	14,200	$	15,200
82630	Gas & Propane	$	20,961	$	26,000	$	23,000
82700	Professional Fees	$	293	$	6,000	$	6,000
82780	Printing & Binding	$	-	$	250	$	250
82820	Memberships/Subscriptions	$	50	$	455	$	455
82940	Contract Vehicle Repairs	$	131,137	$	35,000	$	50,000
82941	Contract Repairs-Police	$	31,805	$	25,000	$	25,000
82942	Contract Repairs-Fire	$	192,099	$	251,200	$	15,000
82943	Contract Repairs-Parks	$	-	$	2,500	$	10,000
82944	Contract Repairs-PW	$	273,794	$	290,000	$	50,000
82945	Contract Body Repair	$	53,784	$	100,000	$	30,000
82950	Contract Equipment Repairs	$	580	$	5,000	$	15,000
83010	Office Supplies	$	926	$	1,200	$	1,200
83040	Janitorial Expense	$	5,200	$	30,000	$	40,000
83060	Uniforms/Boots	$	4,878	$	5,200	$	4,300
83160	Auto/Equip Fuel	$	318,316	$	335,000	$	340,000
83170	Diesel Fuel	$	447,204	$	413,000	$	420,000
83180	Oil & Lubricants	$	63,292	$	50,000	$	38,000
83220	Tires & Tubes	$	179,894	$	160,000	$	150,000
83240	Chemical Supplies	$	-	$	900	$	900
83245	External Expenses (DHA Fuel)	$	4,928	$	4,000	$	4,000
83280	Minor Tools	$	2,826	$	8,200	$	5,000

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
83290	Safety/PPE	$	3,144	$	2,100	$	2,000
83300	Department Supplies	$	14,442	$	13,000	$	11,000
83440	Building Maintenance	$	37,254	$	15,250	$	-
83460	Auto Maintenance	$	327,001	$	353,000	$	225,000
83480	Machine & Equipment Maintenance	$	36,596	$	45,000	$	45,000
83995	Public Safety	$	87,456	$	25,000	$	15,000
Division Total: Fleet Services		**$**	**2,755,599**	**$**	**2,760,554**	**$**	**2,145,818**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 070 - Parks							
81010	Social Security - Full Time	$	34,732	$	49,016	$	55,337
81015	Social Security - Part Time	$	6,119	$	5,500	$	3,305
81020	Retirement TMRS	$	50,663	$	71,324	$	78,304
81040	Employee Insurance	$	58,369	$	90,500	$	112,773
81050	Workers' Compensation	$	4,470	$	9,591	$	9,373
81080	Longevity	$	3,621	$	5,400	$	5,280
81090	Overtime	$	17,584	$	15,000	$	7,000
81100	Salaries & Wages - Full Time	$	438,483	$	626,177	$	706,083
81150	Salaries & Wages - Part Time	$	79,981	$	70,000	$	43,200
81198	Accrued Wages	$	10,622	$	461	$	2,253
82030	Software Maintenance Fees	$	-	$	-	$	7,500
82160	Training/Travel	$	978	$	3,500	$	6,000
82210	Enterprise Car Rental Program	$	47,988	$	91,700	$	91,500
82420	Building & Grnds Maintenance	$	4,632	$	7,500	$	7,000
82450	Radio Maintenance	$	193	$	179	$	179
82620	Electricity	$	129,656	$	150,000	$	136,000
82630	Gas & Propane	$	2,444	$	2,800	$	2,750
82710	Temporary-Contract Labor	$	19,268	$	30,000	$	30,000
82740	Advertising	$	716	$	400	$	1,000
82820	Membership/Subscriptions	$	1,055	$	879	$	900
82930	Mowing	$	315,272	$	142,000	$	150,000
83010	Office Supplies	$	1,029	$	1,500	$	1,500
83040	Janitorial Expense	$	4,135	$	24,000	$	24,000
83060	Uniforms/Boots	$	6,916	$	9,600	$	10,000
83240	Chemical Supplies	$	6,631	$	15,800	$	9,000
83280	Minor Tools	$	6,553	$	7,000	$	8,000
83290	Safety/PPE	$	940	$	1,250	$	1,500
83300	Department Supplies	$	4,058	$	9,000	$	9,000
83440	Building Maintenance	$	149	$	-	$	-
83460	Auto Maintenance	$	3,505	$	7,000	$	4,575
83480	Machine & Equipment Maintenance	$	14,784	$	10,550	$	6,500
83560	Park Maintenance	$	134,384	$	98,000	$	88,000
83565	Loy Lake Park	$	5,531	$	5,000	$	5,000
83916	Kayak Rentals	$	1,732	$	7,000	$	7,000
83935	Holiday Décor	$	-	$	-	$	8,000
84930	Landscaping	$	72,194	$	90,000	$	65,000
85110	Machinery/Equipment	$	-	$	37,500	$	-
Division Total: Parks		**$**	**1,489,388**	**$**	**1,695,127**	**$**	**1,702,812**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 071 - Recreation							
81010	Social Security - Full Time	$	23,558	$	25,514	$	26,048
81015	Social Security - Part Time	$	-	$	-	$	9,562
81020	Retirement TMRS	$	34,732	$	37,120	$	36,859
81040	Employee Insurance	$	32,368	$	37,321	$	37,949
81050	Workers' Compensation	$	2,165	$	3,928	$	5,056
81080	Longevity	$	1,662	$	1,680	$	2,040
81100	Salaries & Wages - Full Time	$	314,125	$	331,834	$	338,456
81150	Salaries & Wages - Part Time	$	-	$	-	$	135,000
81198	Accrued Wages	$	5,228	$	1,355	$	1,371
82030	Software Maintenance Fees	$	2,898	$	-	$	4,500
82040	Postage	$	151	$	500	$	500
82160	Training/Travel	$	3,307	$	2,550	$	3,500
82210	Enterprise Car Rental Program	$	2,992	$	5,100	$	7,700
82700	Professional Fees	$	-	$	250	$	250
82740	Advertising	$	6,202	$	8,500	$	8,500
82820	Membership/Subscriptions	$	15,499	$	12,000	$	14,700
83010	Office Supplies	$	1,783	$	1,700	$	1,700
83020	Service Awards	$	198	$	2,000	$	2,000
83040	Janitorial Expense	$	-	$	7,200	$	7,200
83060	Uniforms/Boots	$	2,062	$	3,500	$	4,500
83300	Department Supplies	$	2,553	$	4,500	$	3,500
83310	Equipment	$	1,957	$	2,000	$	2,000
83810	Denison on Ice	$	-	$	-	$	125,000
83940	Tournaments	$	-	$	5,000	$	13,000
83950	Recreation Events	$	62,597	$	62,000	$	56,000
83952	SNAP Center Programming	$	5,382	$	4,500	$	4,500
Division Total: Recreation		**$**	**521,421**	**$**	**560,052**	**$**	**851,391**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
General Fund 001							
Expenditures							
Division: 074 - THF Park							
81010	Social Security - Full Time	$	9,370	$	10,244	$	10,455
81015	Social Security - Part Time	$	11,489	$	12,168	$	2,606
81020	Retirement TMRS	$	13,817	$	14,904	$	14,794
81040	Employee Insurance	$	16,845	$	22,154	$	22,526
81050	Workers' Compensation	$	2,875	$	3,440	$	2,748
81080	Longevity	$	44	$	300	$	300
81090	Overtime	$	3,475	$	2,500	$	2,000
81100	Salaries & Wages - Full Time	$	121,770	$	126,609	$	134,366
81150	Salaries & Wages - Part Time	$	150,183	$	164,063	$	34,063
81198	Accrued Wages	$	2,760	$	836	$	504
82040	Postage	$	-	$	100	$	100
82160	Training/Travel	$	935	$	1,300	$	3,600
82210	Enterprise Car Rental Program	$	9,281	$	9,200	$	9,700
82620	Electricity	$	55,098	$	62,000	$	58,000
82630	Gas & Propane	$	1,999	$	2,500	$	2,000
82710	Temporary-Contract Labor	$	-	$	2,500	$	2,500
82740	Advertising	$	3,086	$	4,000	$	4,000
82820	Membership/Subscriptions	$	2,327	$	3,000	$	3,000
82930	Mowing	$	-	$	279,000	$	285,000
83010	Office Supplies	$	-	$	15	$	-
83040	Janitorial Expense	$	6,382	$	22,000	$	22,000
83060	Uniforms/Boots	$	2,265	$	3,500	$	3,500
83160	Auto/Equip Fuel	$	-	$	50	$	100
83240	Chemical Supplies	$	3,857	$	4,500	$	3,000
83280	Minor Tools	$	655	$	1,100	$	1,000
83290	Safety/PPE	$	436	$	300	$	500
83300	Department Supplies	$	2,303	$	2,500	$	3,000
83440	Building Maintenance	$	1,835	$	350	$	850
83460	Auto Maintenance	$	6	$	100	$	200
83480	Machine & Equipment Maintenance	$	1,077	$	3,300	$	800
83560	Park Maintenance	$	469,456	$	59,000	$	32,000
83810	Denison on Ice	$	105,394	$	125,000	$	-
83910	Concession Supplies	$	110,477	$	110,000	$	110,000
83915	Food Truck	$	16,469	$	18,500	$	17,000
83935	Holiday Décor	$	13,236	$	10,600	$	1,500
83940	Tournaments	$	8,096	$	9,340	$	13,000
83950	Recreation Events	$	22,347	$	31,500	$	31,500
Division Total: THF Park		**$**	**1,169,641**	**$**	**1,122,473**	**$**	**832,212**

City of Denison
2025/2026 Budget
General Fund Division Detail

Account Description	Actual 2024	Estimated 2025	Amended 2026
General Fund 001			
Expenditures			
Division: 075 - Aquatics			
81010 Social Security - Full Time	$ 10,928	$ 11,800	$ 11,657
81015 Social Security - Part Time	$ 9,977	$ 14,000	$ 15,262
81020 Retirement TMRS	$ 15,703	$ 16,500	$ 16,495
81040 Employee Insurance	$ 7,138	$ 15,006	$ 22,582
81050 Workers' Compensation	$ 2,997	$ 4,056	$ 4,312
81080 Longevity	$ 1,147	$ 1,440	$ 1,620
81090 Overtime	$ 6,433	$ 4,000	$ 4,000
81100 Salaries & Wages - Full Time	$ 137,304	$ 143,304	$ 146,758
81150 Salaries & Wages - Part Time	$ 130,423	$ 199,500	$ 199,500
81198 Accrued Wages	$ 3,131	$ 4,112	$ 1,036
82160 Training/Travel	$ 1,714	$ 1,800	$ 1,800
82620 Electricity	$ 14,896	$ 16,000	$ 16,000
82630 Gas & Propane	$ 38,174	$ 37,000	$ 40,000
82700 Professional Fees	$ 1,646	$ 2,200	$ 1,200
82820 Membership/Subscriptions	$ 109	$ 100	$ 60
83010 Office Supplies	$ 362	$ 650	$ 650
83040 Janitorial Expense	$ 1,898	$ 4,100	$ 4,100
83060 Uniforms/Boots	$ 251	$ 1,750	$ 1,750
83120 Food	$ -	$ 32	$ -
83240 Chemical Supplies	$ 14,284	$ 15,000	$ 15,000
83280 Minor Tools	$ 990	$ 450	$ 500
83290 Safety/PPE	$ 426	$ 750	$ 300
83300 Department Supplies	$ 7,418	$ 8,000	$ 10,000
83580 Pool Maintenance	$ 14,164	$ 22,600	$ 16,600
83910 Concession Supplies	$ 4,151	$ 8,000	$ 8,000
83985 Aqua Access Program	$ -	$ -	$ 2,000
83990 Swim Team	$ 11,128	$ 16,000	$ 16,000
Division Total: Aquatics	**$ 436,792**	**$ 548,150**	**$ 557,182**

Transfers Out	$ 1,741,197	$ 845,000	$ 965,000
Bad Debt Expense	$ (5,337)	$ 45,000	$ 30,000
Capital Outlay - Right of Use Asset	$ -	$ -	$ -
General Fund Expense Total:	**$ 46,032,847**	**$ 49,075,181**	**$ 52,140,816**

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
2025/2026 Budget
Utility Fund Revenues

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Revenues							
Division: 600							
72010	Penalties	$	291,786	$	325,000	$	325,000
72020	Service Charges	$	11,430	$	18,000	$	14,000
73000	Engineering Review Fees	$	128,287	$	375,000	$	250,000
75010	Interest Income	$	121,695	$	75,000	$	50,000
75060	Lease Proceeds	$	1,394,263	$	-	$	-
75100	Miscellaneous	$	47,016	$	35,000	$	50,000
75130	Gain/Loss on Sale of Assets	$	91,883	$	15,000	$	100,000
75140	Card Convenience Fees	$	302,239	$	330,000	$	350,000
75160	Insurance Recovery	$	21,066	$	32,556	$	15,000
76000	Raw Water Sales	$	88,476	$	15,000	$	40,000
76010	Water Sales	$	12,555,005	$	14,000,000	$	15,730,000
76020	Sewer Charges	$	7,508,917	$	8,900,000	$	9,785,000
77010	Water Tap Fees	$	319,315	$	125,000	$	175,000
77020	Sewer Tap Fees	$	231,300	$	100,000	$	150,000
77030	Sewer Surcharge	$	7,606	$	15,000	$	10,000
77035	Meter Charges	$	110,046	$	75,000	$	150,000
77040	Lab Fees	$	110,436	$	100,000	$	115,000
77050	Connection Fees	$	88,502	$	115,000	$	115,000
77060	Reconnect Fees	$	92,487	$	70,000	$	115,000
77070	Environmental Fines/Fees	$	5,710	$	3,000	$	3,000
77080	Environmental Monitoring	$	325	$	2,560	$	2,000
78010	Rentals	$	76,763	$	75,000	$	77,000
08100	Transfers In	$	237,318	$	707,584	$	412,204
Utility Fund Revenues		**$**	**23,841,872**	**$**	**25,508,700**	**$**	**28,033,204**

City of Denison
2025/2026 Budget
Utility Fund Division Summaries

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
020-080	Water Treatment	$	2,768,858	$	2,778,619	$	2,723,053
020-082	Laboratory Services	$	269,720	$	280,788	$	295,222
020-084	Utilities	$	2,300,835	$	2,118,138	$	2,366,715
020-085	Meter Services	$	421,108	$	407,167	$	518,247
020-088	Paw Paw WWT	$	1,756,002	$	1,755,901	$	1,694,696
020-090	Environmental Services	$	426,809	$	359,528	$	437,989
020-091	Utilities Customer Service	$	455,339	$	480,728	$	512,432
020-092	Non-Departmental	$	12,387,979	$	14,829,529	$	16,610,761
020-093	Public Works Administration	$	1,905,135	$	2,254,504	$	2,102,953
020-094	Storm Water Operations	$	203,952	$	151,207	$	218,410
020-095	Duck Creek WWT	$	54,964	$	68,400	$	72,000
020-096	Iron Ore WWT	$	102,385	$	70,520	$	110,250
020-097	NTRA WWT	$	287,376	$	269,476	$	275,121
020-099	Emergency Operations Center	$	-	$	1,003	$	-
020-000	Transfers Out	$	838,729	$	-	$	-
020-000	Bad Debt Expense	$	(9,098)	$	15,000	$	75,000
Utility Fund Expenditures		**$**	**24,170,094**	**$**	**25,840,508**	**$**	**28,012,849**

Revenue Total:	$	23,841,872	$	25,508,700	$	28,033,204
Expenditure Total:	$	(24,170,094)	$	(25,840,508)	$	(28,012,849)
Utility Fund Net Total:	$	(328,222)	$	(331,808)	$	20,355

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 080 - Water Treatment							
81010	Social Security - Full Time	$	50,142	$	55,182	$	57,677
81020	Retirement TMRS	$	73,633	$	80,284	$	81,615
81040	Employee Insurance	$	68,346	$	89,285	$	90,849
81050	Worker's Compensation	$	6,108	$	10,650	$	12,082
81080	Longevity	$	5,762	$	7,380	$	8,160
81090	Overtime	$	57,393	$	80,000	$	45,000
81100	Salaries & Wages - Full Time	$	605,138	$	635,000	$	700,788
81198	Accrued Wages	$	5,704	$	6,263	$	2,207
82030	Software Maintenance Fees	$	2,626	$	2,000	$	2,000
82040	Postage	$	1,161	$	2,400	$	1,800
82120	Equipment Rental	$	1,398	$	2,800	$	2,000
82160	Training/Travel	$	7,136	$	6,000	$	6,000
82210	Enterprise Car Rental Program	$	55,284	$	54,200	$	56,700
82440	Equipment Maintenance Contract	$	3,555	$	10,000	$	25,000
82500	Instr. & Signal Maintenance	$	8,331	$	7,000	$	7,000
82620	Electricity	$	505,388	$	550,000	$	510,000
82630	Gas & Propane	$	3,368	$	5,500	$	3,800
82700	Professional Fees	$	91,569	$	65,000	$	66,400
82820	Membership/Subscriptions	$	70	$	500	$	500
82930	Mowing	$	19,524	$	750	$	11,000
83010	Office Supplies	$	974	$	800	$	800
83040	Janitorial Expense	$	1,594	$	42,000	$	18,000
83060	Uniforms/Boots	$	6,650	$	9,000	$	5,800
83180	Oil & Lubricants	$	230	$	1,500	$	1,500
83240	Chemical Supplies	$	1,088,666	$	950,000	$	900,000
83260	Electrical Supplies	$	700	$	3,000	$	3,000
83280	Minor Tools	$	8,012	$	4,800	$	4,500
83290	Safety/PPE	$	794	$	1,000	$	1,000
83300	Department Supplies	$	3,841	$	3,200	$	3,000
83420	Water Tank Maintenance	$	74	$	1,500	$	4,000
83440	Building Maintenance	$	4,040	$	10,000	$	6,000
83460	Auto Maint	$	-	$	1,125	$	1,125
83480	Machine & Equipment Maintenance	$	57,212	$	65,000	$	65,000
83550	Lake Maintenance	$	298	$	500	$	3,750
84650	Lake Texoma Contract	$	24,136	$	15,000	$	15,000
Division Total: Water Treatment		**$**	**2,768,858**	**$**	**2,778,619**	**$**	**2,723,053**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 082 - Laboratory Services							
81010	Social Security - Full Time	$	10,892	$	11,995	$	12,452
81020	Retirement TMRS	$	16,284	$	17,452	$	17,620
81040	Employee Insurance	$	19,806	$	16,000	$	22,620
81050	Workers' Compensation	$	1,455	$	2,320	$	2,628
81080	Longevity	$	494	$	317	$	540
81090	Overtime	$	7,392	$	7,000	$	7,000
81100	Salaries & Wages - Full Time	$	140,323	$	140,000	$	155,232
81198	Accrued Wages	$	(177)	$	868	$	480
82030	Software Maintenance Fees	$	4,456	$	5,000	$	5,000
82040	Postage	$	315	$	300	$	350
82160	Training/Travel	$	595	$	3,300	$	3,300
82440	Equipment Maintenance Contract	$	7,645	$	5,000	$	5,000
82700	Professional Fees	$	5,003	$	11,901	$	9,000
82820	Membership Fees	$	-	$	460	$	-
83010	Office Supplies	$	942	$	1,950	$	1,000
83040	Janitorial Expense	$	718	$	500	$	500
83060	Uniform/Boots	$	449	$	1,500	$	1,000
83240	Chemical Supplies	$	38,675	$	42,000	$	40,000
83280	Minor Tools	$	14,455	$	12,400	$	11,000
83290	Safety/PPE	$	-	$	525	$	500
Division Total: Laboratory Services		**$**	**269,720**	**$**	**280,788**	**$**	**295,222**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
Expenditures				
Division: 084 - Utilities				
81010	Social Security - Full Time	$ 63,140	$ 71,642	$ 73,365
81020	Retirement TMRS	$ 92,937	$ 104,232	$ 103,814
81040	Employee Insurance	$ 96,279	$ 115,000	$ 143,000
81050	Workers' Compensation	$ 9,523	$ 13,522	$ 15,484
81080	Longevity	$ 1,936	$ 3,120	$ 3,240
81090	Overtime	$ 118,698	$ 125,000	$ 65,000
81100	Salaries & Wages - Full Time	$ 723,731	$ 750,000	$ 890,778
81198	Accrued Wages	$ 14,029	$ 4,065	$ 2,827
82030	Software Maintenance Fees	$ 6,306	$ 1,200	$ 1,200
82040	Postage	$ 1	$ 100	$ 100
82120	Equipment Rental	$ 2,376	$ 1,500	$ 10,000
82160	Training/Travel	$ 2,703	$ 6,000	$ 10,000
82210	Enterprise Car Rental Program	$ 110,929	$ 113,700	$ 145,600
82450	Radio Maintenance	$ 387	$ 357	$ 357
82700	Professional Fees	$ 2,879	$ 2,500	$ 5,000
83010	Office Supplies	$ 578	$ 750	$ 750
83060	Uniforms/Boots	$ 11,765	$ 15,000	$ 15,000
83240	Chemical Supplies	$ 6,548	$ 5,000	$ 7,000
83280	Minor Tools	$ 26,471	$ 15,000	$ 15,000
83290	Safety/PPE	$ 9,268	$ 6,000	$ 6,000
83300	Department Supplies	$ 14,378	$ 15,000	$ 12,500
83460	Auto Maintenance	$ -	$ 750	$ 2,700
83480	Machine & Equipment Maintenance	$ 8,611	$ 16,000	$ 8,000
83505	Utility Line Cuts	$ 213,501	$ 90,000	$ 75,000
83510	Water Maintenance	$ 308,737	$ 255,000	$ 300,000
83511	Sewer Maintenance	$ 185,854	$ 140,000	$ 205,000
83515	Water Taps	$ 105,900	$ 100,000	$ 100,000
83516	Sewer Taps	$ 152,946	$ 100,000	$ 100,000
83540	Water Meter Maintenance	$ -	$ 200	$ -
83600	Fire Hydrant Maintenance	$ 10,425	$ 42,000	$ 50,000
85110	Machinery/Equipment	$ -	$ 5,500	$ -
Division Total: Utilities		**$ 2,300,835**	**$ 2,118,138**	**$ 2,366,715**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	**Description**		**Actual 2024**		**Estimated 2025**		**Amended 2026**
Utility Fund 020							
Expenditures							
Division: 085 - Meter Services							
81010	Social Security - Full Time	$	14,597	$	17,060	$	14,228
81020	Retirement TMRS	$	21,307	$	24,821	$	20,134
81040	Employee Insurance	$	24,659	$	32,000	$	30,048
81050	Workers' Compensation	$	2,281	$	3,312	$	2,998
81080	Longevity	$	164	$	575	$	900
81090	Overtime	$	12,368	$	16,500	$	10,000
81100	Salaries & Wages - Full Time	$	181,680	$	180,000	$	175,091
81198	Accrued Wages	$	(530)	$	1,849	$	548
82030	Software Maintenance Fees	$	2,792	$	18,000	$	16,000
82040	Postage	$	-	$	50	$	50
82160	Training/Travel	$	299	$	500	$	2,000
82210	Enterprise Car Rental Program	$	38,869	$	39,100	$	41,100
82700	Professional Fees	$	-	$	250	$	500
83010	Office Supplies	$	121	$	500	$	500
83060	Uniforms/Boots	$	4,999	$	3,500	$	4,500
83280	Minor Tools	$	6,024	$	6,000	$	6,000
83290	Safety/PPE	$	839	$	250	$	750
83300	Department Supplies	$	1,675	$	2,000	$	2,000
83460	Auto Maintenance	$	-	$	900	$	900
83540	Water Meter Maintenance	$	47,249	$	35,000	$	75,000
85640	Meters	$	61,716	$	25,000	$	115,000
Division Total: Meter Services		**$**	**421,108**	**$**	**407,167**	**$**	**518,247**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
Expenditures				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	$ 62,533	$ 59,822	$ 59,680
81020	Retirement TMRS	$ 91,486	$ 87,035	$ 84,450
81040	Employee Insurance	$ 82,957	$ 78,000	$ 98,288
81050	Workers' Compensation	$ 7,096	$ 11,351	$ 12,614
81080	Longevity	$ 1,249	$ 3,180	$ 1,500
81090	Overtime	$ 95,686	$ 150,000	$ 50,000
81100	Salaries & Wages - Full Time	$ 734,894	$ 670,000	$ 728,636
81198	Accrued Wages	$ 7,917	$ 2,988	$ 2,303
82030	Software Maintenance Fees	$ 2,626	$ 1,500	$ 1,500
82040	Postage	$ 706	$ 700	$ 700
82120	Equipment Rental	$ -	$ 7,500	$ 3,000
82160	Training/Travel	$ 8,705	$ 12,000	$ 12,000
82210	Enterprise Car Rental Program	$ 60,337	$ 67,200	$ 81,200
82620	Electricity	$ 216,439	$ 270,000	$ 225,000
82700	Professional Fees	$ 153,587	$ 103,200	$ 103,200
82820	Membership/Subscriptions	$ 441	$ 500	$ 500
82930	Mowing	$ 11,230	$ 8,500	$ 8,500
83010	Office Supplies	$ 3,114	$ 1,500	$ 1,500
83040	Janitorial Expense	$ 3,538	$ 21,000	$ 17,400
83060	Uniforms/Boots	$ 8,059	$ 9,700	$ 8,000
83160	Auto/Equip Fuel	$ 455	$ 100	$ 100
83180	Oil & Lubricants	$ 1,570	$ 1,500	$ 2,500
83240	Chemical Supplies	$ 70,556	$ 60,000	$ 70,000
83260	Electrical Supplies	$ 1,504	$ 500	$ 1,500
83280	Minor Tools	$ 1,798	$ 3,400	$ 2,500
83290	Safety/PPE	$ 3,951	$ 4,300	$ 4,000
83300	Department Supplies	$ 9,730	$ 9,600	$ 8,000
83302	Lab Supplies	$ 9,726	$ 7,500	$ 9,000
83430	Lift Stat Maintenance	$ 8,201	$ 8,000	$ 9,000
83440	Building Maintenance	$ 4,824	$ 2,000	$ 2,000
83460	Auto Maint	$ -	$ 1,125	$ 1,125
83480	Machine & Equipment Maintenance	$ 91,087	$ 92,200	$ 85,000
Division Total: Paw Paw WWT		**$ 1,756,002**	**$ 1,755,901**	**$ 1,694,696**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 090 - Environmental Services							
81010	Social Security - Full Time	$	15,510	$	16,967	$	16,268
81020	Retirement TMRS	$	22,519	$	24,685	$	23,019
81040	Employee Insurance	$	14,047	$	13,000	$	37,489
81050	Workers' Compensation	$	2,161	$	3,368	$	3,435
81080	Longevity	$	217	$	540	$	600
81090	Overtime	$	2,286	$	4,000	$	5,000
81100	Salaries & Wages - Full Time	$	201,694	$	200,000	$	207,051
81198	Accrued Wages	$	3,712	$	1,054	$	627
82030	Software Maintenance Fees	$	13,045	$	12,500	$	11,500
82040	Postage	$	348	$	400	$	400
82160	Training/Travel	$	5,773	$	5,500	$	5,500
82210	Enterprise Car Rental Program	$	6,400	$	5,900	$	10,700
82700	Professional Fees	$	125,873	$	55,000	$	100,000
82740	Advertising	$	3,493	$	3,500	$	3,500
82780	Printing & Binding	$	-	$	500	$	500
82820	Membership/Subscriptions	$	-	$	400	$	400
83010	Office Supplies	$	561	$	1,000	$	1,000
83040	Janitorial Expense	$	673	$	550	$	550
83060	Uniforms/Boots	$	2,224	$	2,600	$	1,500
86160	Auto/Equip Fuel	$	-	$	114	$	-
83240	Chemical Supplies	$	1,058	$	750	$	1,000
83280	Minor Tools	$	815	$	500	$	1,000
83290	Safety/PPE	$	187	$	250	$	1,000
83300	Department Supplies	$	2,441	$	2,500	$	2,500
83440	Building Maintenance	$	508	$	1,500	$	1,500
83460	Auto Maint	$	-	$	450	$	450
83480	Machine & Equipment Maintenance	$	1,263	$	2,000	$	1,500
Division Total: Environmental Services		**$**	**426,809**	**$**	**359,528**	**$**	**437,989**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
Expenditures				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	$ 16,701	$ 18,430	$ 19,075
81020	Retirement TMRS	$ 24,407	$ 27,300	$ 26,991
81040	Employee Insurance	$ 27,456	$ 29,485	$ 37,621
81050	Workers' Compensation	$ 196	$ 339	$ 367
81080	Longevity	$ 298	$ 515	$ 960
81090	Overtime	$ 6,850	$ 7,325	$ 5,000
81100	Salaries & Wages - Full Time	$ 214,491	$ 237,100	$ 243,383
81198	Accrued Wages	$ 2,304	$ 1,972	$ 735
82040	Postage	$ 85,863	$ 96,800	$ 115,000
82160	Training/Travel	$ 450	$ -	$ 1,000
82180	Tuition Reimbursement	$ -	$ 337	$ -
82690	Collection Agency Fees	$ 4,486	$ 5,500	$ 4,000
82700	Professional Fees	$ 38,921	$ 23,000	$ 25,000
82780	Printing & Binding	$ 30,925	$ 31,400	$ 31,000
83010	Office Supplies	$ 1,991	$ 1,200	$ 1,500
83060	Uniforms/Boots	$ -	$ -	$ 800
83120	Food	$ -	$ 25	$ -
Division Total: Utilities Customer Service		**$ 455,339**	**$ 480,728**	**$ 512,432**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 092 - Non-Departmental							
82620	Electricity	$	30,627	$	30,627	$	15,627
83285	Capital Requests (Budgeted)	$	774,977	$	-	$	-
84010	Overhead Water to GF	$	853,352	$	325,000	$	325,000
84020	Overhead Sewer to GF	$	853,352	$	325,000	$	325,000
84060	Insurance-Liability	$	261,754	$	360,000	$	435,000
84130	Contracts & Agreements	$	22,362	$	25,000	$	27,000
84140	Contingency	$	(562)	$	15,000	$	15,000
84170	Credit Card Merchant Fees	$	482,068	$	820,000	$	515,000
84180	Claims and Refunds	$	81	$	-	$	-
84260	Lease Payments - Interest	$	4,453	$	112,058	$	97,711
84270	Lease Payments - Principal	$	80,717	$	328,000	$	328,123
84450	Trans/I&S Fund	$	8,523,202	$	11,906,344	$	13,944,800
84660	Franchise Fees	$	501,598	$	582,500	$	582,500
Division Total: Non-Departmental		**$**	**12,387,979**	**$**	**14,829,529**	**$**	**16,610,761**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 093 - Public Works Administration							
81010	Social Security - Full Time	$	66,826	$	73,111	$	79,158
81015	Social Security - Part Time	$	1,054	$	-	$	-
81020	Retirement TMRS	$	99,444	$	106,369	$	112,011
81040	Employee Insurance	$	69,895	$	86,529	$	106,549
81050	Workers' Compensation	$	851	$	1,352	$	1,520
81080	Longevity	$	3,113	$	3,500	$	4,860
81090	Overtime	$	-	$	10,000	$	-
81100	Salaries & Wages - Full Time	$	900,647	$	952,515	$	1,029,883
81150	Salaries & Wages - Part Time	$	13,780	$	-	$	-
81198	Accrued Wages	$	11,235	$	2,378	$	3,047
82030	Software Maintenance Fees	$	83,812	$	98,000	$	98,000
82040	Postage	$	470	$	400	$	400
82160	Training/Travel	$	19,997	$	15,000	$	15,000
82210	Enterprise Car Rental Program	$	86,496	$	90,000	$	91,200
82700	Professional Fees	$	429,880	$	325,000	$	290,000
82705	Plan Review & Inspections	$	68,915	$	452,500	$	250,000
82820	Membership/Subscriptions	$	3,211	$	12,500	$	5,000
83010	Office Supplies	$	10,826	$	6,500	$	5,000
83040	Janitorial Supplies	$	106	$	-	$	-
83060	Uniforms/Boots	$	5,186	$	9,000	$	3,000
83120	Food	$	5,235	$	3,950	$	3,500
83290	Safety/ PPE	$	-	$	300	$	300
83300	Department Supplies	$	15,224	$	3,100	$	1,500
83460	Auto Maint	$	-	$	500	$	2,025
83980	Miscellaneous	$	8,933	$	2,000	$	1,000
Division Total: Public Works Administration		**$**	**1,905,135**	**$**	**2,254,504**	**$**	**2,102,953**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 094 - Storm Water Operations							
81010	Social Security - Full Time	$	3,908	$	6,360	$	6,407
81020	Retirement TMRS	$	5,932	$	9,253	$	9,065
81040	Employee Insurance	$	8,726	$	13,500	$	14,991
81050	Workers' Compensation	$	587	$	1,248	$	1,029
81080	Longevity	$	85	$	75	$	180
81090	Overtime	$	2,082	$	6,500	$	3,000
81100	Salaries & Wages - Full Time	$	51,721	$	66,000	$	80,566
81198	Accrued Wages	$	2,270	$	146	$	247
82030	Software Maintenance Fees	$	2,626	$	450	$	400
82120	Equipment Rental	$	-	$	1,000	$	1,000
82160	Training/Travel	$	-	$	500	$	1,500
82210	Enterprise Car Rental Program	$	4,732	$	6,200	$	13,800
82700	Professional Fees	$	7,175	$	3,250	$	-
83060	Uniforms/Boots	$	1,625	$	2,500	$	2,000
83280	Minor Tools	$	531	$	2,500	$	2,500
83290	Safety/PPE	$	118	$	1,500	$	1,500
83300	Department Supplies	$	33	$	5,000	$	5,000
83460	Auto Maint	$	-	$	225	$	225
85530	Drainage	$	111,801	$	25,000	$	75,000
Division Total: Storm Water Operations		**$**	**203,952**	**$**	**151,207**	**$**	**218,410**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
Expenditures				
Division: 095 - Duck Creek WWT				
82030	Software Maintenance Fees	$ -	$ 1,400	$ -
82620	Electricity	$ 34,022	$ 30,000	$ 36,000
82930	Mowing	$ 4,000	$ 3,000	$ 3,000
83430	Lift Stat Maintenance	$ 752	$ 8,000	$ 15,000
83480	Machine & Equipment Maintenance	$ 16,190	$ 26,000	$ 18,000
Division Total: Duck Creek WWT		**$ 54,964**	**$ 68,400**	**$ 72,000**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description		Actual 2024		Estimated 2025		Amended 2026
Utility Fund 020							
Expenditures							
Division: 096 - Iron Ore WWT							
82620	Electricity	$	65,052	$	56,000	$	68,000
82930	Mowing	$	2,572	$	1,500	$	2,250
83040	Janitorial Expense	$	-	$	20	$	-
83430	Lift Stat Maintenance	$	23,870	$	8,000	$	25,000
83480	Machine & Equipment Maintenance	$	10,891	$	5,000	$	15,000
Division Total: Iron Ore WWT		**$**	**102,385**	**$**	**70,520**	**$**	**110,250**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
Expenditures				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	$ 10,123	$ 9,000	$ 8,479
81020	Retirement TMRS	$ 14,660	$ 13,300	$ 11,998
81040	Employee Insurance	$ 9,701	$ 14,831	$ 15,088
81050	Workers' Compensation	$ 1,172	$ 1,558	$ 1,789
81080	Longevity	$ 508	$ 300	$ 420
81090	Overtime	$ 18,713	$ 19,000	$ 6,000
81100	Salaries & Wages - Full Time	$ 113,867	$ 100,017	$ 104,420
81198	Accrued Wages	$ (669)	$ 1,750	$ 327
82030	Software Maintenance Fees	$ 2,626	$ 450	$ 400
82160	Training/Travel	$ 235	$ 1,000	$ 1,000
82620	Electricity	$ 26,136	$ 26,000	$ 28,000
82630	Gas & Propane	$ 1,978	$ 2,500	$ 2,200
82700	Professional Fees	$ 54,911	$ 40,000	$ 60,000
82820	Membership/Subscriptions	$ 140	$ 170	$ -
82930	Mowing	$ 4,400	$ 8,500	$ 3,500
83060	Uniforms/Boots	$ 1,455	$ 1,500	$ 1,300
83180	Oil & Lubricants	$ -	$ 300	$ 300
83240	Chemical Supplies	$ 10,308	$ 9,000	$ 12,000
83260	Electrical Supplies	$ -	$ 100	$ 100
83280	Minor Tools	$ 86	$ 150	$ 300
83290	Safety/ PPE	$ 173	$ 250	$ 250
83300	Department Supplies	$ 871	$ 1,300	$ 750
83430	Lift Stat Maintenance	$ 295	$ 1,000	$ 1,000
83440	Building Maintenance	$ 8,296	$ 6,500	$ 6,500
83480	Machine & Equipment Maintenance	$ 7,394	$ 11,000	$ 9,000
Division Total: NTRA WWT		**$ 287,376**	**$ 269,476**	**$ 275,121**

City of Denison
2025/2026 Budget
Utility Fund Division Detail

Account	Description	Actual 2024	Estimated 2025	Amended 2026
Utility Fund 020				
Expenditures				
Division: 099 - Emergency Operations Center (EOC)				
82120	Equipment Rental	$ -	$ -	$ -
82630	Gas and Propane	$ -	$ -	$ -
82700	Professional Fees	$ -	$ -	$ -
82710	Temporary - Contract Labor	$ -	$ -	$ -
83050	Hospitality	$ -	$ -	$ -
83120	Food	$ -	$ 1,003	$ -
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		**$ -**	**$ 1,003**	**$ -**

Transfers Out	$ 838,729	$ -	$ -
Bad Debt Expense	$ (9,098)	$ 15,000	$ 75,000
Utility Fund Expense Total:	**$ 24,170,094**	**$ 25,840,508**	**$ 28,012,849**

DEBT SERVICES

City of Denison
2025/2026 Budget
General Interest & Sinking Fund - Fund 010

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 2,130,966	$ 2,978,699	$ 1,731,146
Revenues			
Tax Revenue	$ 2,447,581	$ 775,000	$ 577,380
THF Annual Payment Transfer (Fund 14)	$ 793,519	$ 793,519	$ -
2018A Transfer (Fund 33) D3 ph 1 design	$ 114,161	$ 116,199	$ 118,092
2021A Transfer (Fund 33) D3 ph 1 streetscape	$ 458,700	$ 782,200	$ 778,700
2022B (DDA Demolition Funds)	$ 353,944	$ 353,870	$ 353,265
2022C Transfer (Fund 33) D3 ph 2 design	$ 134,599	$ 135,689	$ 136,579
2024 Transfer (Fund 34) Loy Lake Dam	$ -	$ 171,867	$ 170,875
2024 Tax Note Transfer (Fund 60) visitor center	$ -	$ 537,619	$ 527,739
2025A Transfer (Fund 33) D3 ph 2 streetscape	$ -	$ -	$ 882,218
2025A Transfer (Fund 32) Station 4 Design	$ -	$ -	$ 17,456
2025A Transfer (Fund 40) Station 4 Design	$ -	$ -	$ 5,566
2025A Transfer (Fund 14) for I&S Payments	$ -	$ -	$ 300,000
2025A Transfer (Fund 71) Pool Repairs	$ -	$ -	$ 61,578
Interest Earned	$ 164,814	$ 70,000	$ 50,000
Total Revenues	**$ 4,467,318**	**$ 3,735,963**	**$ 3,979,448**
Expenditures			
Bond Payments - Principal	$ 2,605,600	$ 3,791,000	$ 3,600,000
Bond Payments - Interest	$ 1,000,719	$ 1,176,916	$ 1,892,372
Paying Agent Fees	$ 14,167	$ 15,600	$ 15,600
Total Expenditures	**$ 3,620,486**	**$ 4,983,516**	**$ 5,507,972**
Transfers/Audit Adjustments/Accruals	$ 901	$ -	$ -
Ending Cash Balance	**$ 2,978,699**	**$ 1,731,146**	**$ 202,621**

City of Denison
2025/2026 Budget
Utility Interest & Sinking Fund - Fund 024

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 828,661	$ 225,112	$ 2,279,781
Revenues			
Transfer from WS Fund	$ 8,523,202	$ 11,906,344	$ 13,944,800
Transfer from Impact Fees Fund 26	$ -	$ 600,000	$ 600,000
Series 2022A (DDA Payment)	$ 214,922	$ 206,375	$ -
TIRZ 5 Transfer for 2022A Sewer Line	$ -	$ -	$ 202,875
Transfer from Bond Fund (Interest)	$ -	$ 1,783,294	$ 800,000
Transfer from Bond Fund (Other)	$ -	$ 350,000	$ -
Interest Earned	$ 154,505	$ 80,000	$ 75,000
Total Revenues	**$ 8,892,628**	**$ 14,926,013**	**$ 15,622,675**
Expenditures			
Bond Payments - Principal	$ 4,450,480	$ 5,208,000	$ 5,945,000
Bond Payments - Interest	$ 4,734,964	$ 7,354,363	$ 8,659,063
GTUA	$ 292,720	$ 293,981	$ 294,851
Paying Agent Fees	$ 18,013	$ 15,000	$ 19,800
Total Expenditures	**$ 9,496,177**	**$ 12,871,344**	**$ 14,918,714**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 225,112**	**$ 2,279,781**	**$ 2,983,742**

City of Denison
2025/2026 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
09/30/2026	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	**1,344,600.00**	**98,610.36**	**1,443,210.36**

City of Denison
2025/2026 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
09/30/2026	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	**1,460,000**	**118,200.00**	**1,578,200.00**

City of Denison
2025/2026 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
09/30/2026	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	**1,065,000.00**	**138,612.50**	**1,203,612.50**

City of Denison
2025/2026 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
09/30/2026	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	**3,865,000.00**	**706,900.00**	**4,571,900.00**

City of Denison
2025/2026 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
09/30/2026	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	**1,125,000.00**	**198,350.00**	**1,323,350.00**

City of Denison
2025/2026 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
02/15/2026	815,000.00	7,701.75	822,701.75
Total	**815,000.00**	**7,701.75**	**822,701.75**

City of Denison
2025/2026 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
09/30/2026	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	**4,635,000.00**	**883,875.00**	**5,518,875.00**

City of Denison
2025/2026 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
09/30/2026	310,000.00	10,152.00	320,152.00
09/30/2027	315,000.00	3,402.00	318,402.00
Total	**625,000.00**	**13,554.00**	**638,554.00**

City of Denison
2025/2026 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
09/30/2026	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	**5,300,000.00**	**1,163,490.00**	**6,463,490.00**

City of Denison
2025/2026 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 for phase one of the D3 streetscape project, for downtown improvements.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	**335,000.00**	**14,666.75**	**349,666.75**

City of Denison
2025/2026 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
09/30/2026	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	**4,195,000.00**	**1,087,118.75**	**5,282,118.75**

City of Denison
2025/2026 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
09/30/2026	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	**1,045,000.00**	**106,250.00**	**1,151,250.00**

City of Denison
2025/2026 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
09/30/2026	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	**1,860,000.00**	**48,815.00**	**1,908,815.00**

City of Denison
2025/2026 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
09/30/2026	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	**1,275,000.00**	**46,975.50**	**1,321,975.50**

City of Denison
2025/2026 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
09/30/2026	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	**8,365,000.00**	**2,359,250.00**	**10,724,250.00**

City of Denison
2025/2026 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 phase 1 construction project.

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

Period Ending	Principal	Interest	Total P+I
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	**14,800,000.00**	**3,002,150.00**	**17,802,150.00**

City of Denison
2025/2026 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
09/30/2026	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	**8,935,000.00**	**2,685,875.00**	**11,620,875.00**

City of Denison
2025/2026 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

Period Ending	Principal	Interest	Total P+I
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	**20,170,000.00**	**7,896,912.50**	**28,066,912.50**

City of Denison
2025/2026 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.

General Fund Obligated / DDA Supported

Period Ending	Principal	Interest	Total P+I
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	**4,165,000.00**	**1,866,965.50**	**6,031,965.50**

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022C
Issue Amount: $1,140,000

Purpose: To fund the design for phase two of the D3 streetscape project, for downtown improvements.

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
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	**840,000.00**	**123,508.00**	**963,508.00**

City of Denison
2025/2026 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
9/30/2026	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	**37,585,000.00**	**17,687,668.75**	**55,272,668.75**

City of Denison
2025/2026 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 / General Fund & Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	105,000.00	2,552,350.00	2,657,350.00
9/30/2027	610,000.00	2,534,475.00	3,144,475.00
9/30/2028	1,045,000.00	2,493,100.00	3,538,100.00
9/30/2029	1,095,000.00	2,439,600.00	3,534,600.00
9/30/2030	1,150,000.00	2,383,475.00	3,533,475.00
9/30/2031	1,215,000.00	2,324,350.00	3,539,350.00
9/30/2032	1,275,000.00	2,262,100.00	3,537,100.00
9/30/2033	1,345,000.00	2,196,600.00	3,541,600.00
9/30/2034	1,410,000.00	2,127,725.00	3,537,725.00
9/30/2035	1,485,000.00	2,055,350.00	3,540,350.00
9/30/2036	1,435,000.00	1,982,350.00	3,417,350.00
9/30/2037	1,460,000.00	1,909,975.00	3,369,975.00
9/30/2038	1,535,000.00	1,835,100.00	3,370,100.00
9/30/2039	1,610,000.00	1,756,475.00	3,366,475.00
9/30/2040	1,695,000.00	1,673,850.00	3,368,850.00
9/30/2041	1,780,000.00	1,586,975.00	3,366,975.00
9/30/2042	1,870,000.00	1,495,725.00	3,365,725.00
9/30/2043	1,970,000.00	1,399,725.00	3,369,725.00
9/30/2044	2,070,000.00	1,298,725.00	3,368,725.00
9/30/2045	2,175,000.00	1,192,600.00	3,367,600.00
9/30/2046	2,285,000.00	1,081,100.00	3,366,100.00
9/30/2047	2,405,000.00	963,850.00	3,368,850.00
9/30/2048	2,525,000.00	840,600.00	3,365,600.00
9/30/2049	2,655,000.00	711,100.00	3,366,100.00
9/30/2050	2,780,000.00	585,650.00	3,365,650.00
9/30/2051	2,905,000.00	464,843.75	3,369,843.75
9/30/2052	3,030,000.00	338,725.00	3,368,725.00
9/30/2053	3,160,000.00	207,187.50	3,367,187.50
9/30/2054	3,295,000.00	70,018.75	3,365,018.75
Total	**53,375,000.00**	**44,763,700.00**	**98,138,700.00**

City of Denison
2025/2026 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
09/30/2026	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	**3,380,000.00**	**433,399.50**	**3,813,399.50**

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Revenue Certificates of Obligation - Series 2025A
Issue Amount: $48,900,000

Purpose: To fund various city projects including the City's waterworks & sewer system improvements, D3 Phase two streetscape construction, Fire Station Designs for Station 1 and 4, and Waterloo Pool Repairs.

General Fund Obligated / General Fund & Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	685,000.00	3,186,838.90	3,871,838.90
9/30/2027	1,665,000.00	2,203,625.00	3,868,625.00
9/30/2028	1,750,000.00	2,118,250.00	3,868,250.00
9/30/2029	1,835,000.00	2,019,375.00	3,854,375.00
9/30/2030	1,935,000.00	1,926,500.00	3,861,500.00
9/30/2031	2,025,000.00	1,838,125.00	3,863,125.00
9/30/2032	2,140,000.00	1,734,125.00	3,874,125.00
9/30/2033	2,245,000.00	1,624,750.00	3,869,750.00
9/30/2034	2,355,000.00	1,509,875.00	3,864,875.00
9/30/2035	2,485,000.00	1,389,000.00	3,874,000.00
9/30/2036	2,385,000.00	1,265,625.00	3,650,625.00
9/30/2037	2,510,000.00	1,141,500.00	3,651,500.00
9/30/2038	2,640,000.00	1,012,750.00	3,652,750.00
9/30/2039	2,775,000.00	877,375.00	3,652,375.00
9/30/2040	2,920,000.00	735,000.00	3,655,000.00
9/30/2041	3,050,000.00	601,000.00	3,651,000.00
9/30/2042	3,175,000.00	476,500.00	3,651,500.00
9/30/2043	3,305,000.00	346,900.00	3,651,900.00
9/30/2044	3,440,000.00	212,000.00	3,652,000.00
9/30/2045	3,580,000.00	71,600.00	3,651,600.00
Total	**48,900,000.00**	**26,290,713.90**	**75,190,713.90**

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - TAXABLE Series 2025B
Issue Amount: $2,110,000

Purpose: Texas Water Development Board DWSRF- Lead Service Line Replacement

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	110,000.00	-	110,000.00
9/30/2027	105,000.00	-	105,000.00
9/30/2028	105,000.00	-	105,000.00
9/30/2029	105,000.00	-	105,000.00
9/30/2030	105,000.00	-	105,000.00
9/30/2031	105,000.00	-	105,000.00
9/30/2032	105,000.00	-	105,000.00
9/30/2033	105,000.00	-	105,000.00
9/30/2034	105,000.00	-	105,000.00
9/30/2035	105,000.00	-	105,000.00
9/30/2036	105,000.00	-	105,000.00
9/30/2037	105,000.00	-	105,000.00
9/30/2038	105,000.00	-	105,000.00
9/30/2039	105,000.00	-	105,000.00
9/30/2040	105,000.00	-	105,000.00
9/30/2041	105,000.00	-	105,000.00
9/30/2042	105,000.00	-	105,000.00
9/30/2043	105,000.00	-	105,000.00
9/30/2044	105,000.00	-	105,000.00
9/30/2045	110,000.00	-	110,000.00
Total	**2,110,000.00**	**-**	**2,110,000.00**

City of Denison
2025/2026 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2025C
Issue Amount: $2,790,000

Purpose: Texas Water Development Board DWSRF- Lead Service Line Replacement

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
9/30/2026	95,000.00	84,013.89	179,013.89
9/30/2027	115,000.00	63,987.25	178,987.25
9/30/2028	120,000.00	61,842.50	181,842.50
9/30/2029	120,000.00	59,610.50	179,610.50
9/30/2030	125,000.00	57,276.25	182,276.25
9/30/2031	125,000.00	54,838.75	179,838.75
9/30/2032	130,000.00	52,288.00	182,288.00
9/30/2033	130,000.00	49,610.00	179,610.00
9/30/2034	135,000.00	46,793.50	181,793.50
9/30/2035	135,000.00	43,837.00	178,837.00
9/30/2036	140,000.00	40,700.50	180,700.50
9/30/2037	140,000.00	37,354.50	177,354.50
9/30/2038	145,000.00	33,819.50	178,819.50
9/30/2039	150,000.00	30,035.00	180,035.00
9/30/2040	155,000.00	25,992.75	180,992.75
9/30/2041	160,000.00	21,700.00	181,700.00
9/30/2042	160,000.00	17,228.00	177,228.00
9/30/2043	165,000.00	12,579.75	177,579.75
9/30/2044	170,000.00	7,696.50	177,696.50
9/30/2045	175,000.00	2,598.75	177,598.75
Total	**2,790,000.00**	**803,802.89**	**3,593,802.89**

City of Denison
2025/2026 Budget
Budgeted Debt Service Schedule

Fiscal Year	General Debt			W/S Debt		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2026	$ 3,600,000	$ 1,892,372	$ 5,492,372	$ 6,207,440	$ 8,691,474	$ 14,898,914
2027	$ 3,135,000	$ 1,529,574	$ 4,664,574	$ 7,648,920	$ 7,732,576	$ 15,381,496
2028	$ 2,930,000	$ 1,411,977	$ 4,341,977	$ 8,380,400	$ 7,413,570	$ 15,793,970
2029	$ 3,055,000	$ 1,282,701	$ 4,337,701	$ 7,811,880	$ 7,055,971	$ 14,867,851
2030	$ 3,180,000	$ 1,159,544	$ 4,339,544	$ 7,635,960	$ 6,718,789	$ 14,354,749
2031	$ 3,035,000	$ 1,043,941	$ 4,078,941	$ 7,720,000	$ 6,371,929	$ 14,091,929
2032	$ 2,520,000	$ 927,574	$ 3,447,574	$ 8,085,000	$ 6,017,873	$ 14,102,873
2033	$ 2,480,000	$ 829,461	$ 3,309,461	$ 8,445,000	$ 5,656,150	$ 14,101,150
2034	$ 2,410,000	$ 739,614	$ 3,149,614	$ 8,810,000	$ 5,286,320	$ 14,096,320
2035	$ 2,520,000	$ 648,062	$ 3,168,062	$ 9,195,000	$ 4,900,226	$ 14,095,226
2036	$ 2,265,000	$ 561,105	$ 2,826,105	$ 9,135,000	$ 4,505,041	$ 13,640,041
2037	$ 2,285,000	$ 482,584	$ 2,767,584	$ 9,415,000	$ 4,105,460	$ 13,520,460
2038	$ 2,175,000	$ 406,670	$ 2,581,670	$ 9,560,000	$ 3,696,260	$ 13,256,260
2039	$ 2,245,000	$ 330,304	$ 2,575,304	$ 9,480,000	$ 3,279,829	$ 12,759,829
2040	$ 2,330,000	$ 250,860	$ 2,580,860	$ 9,515,000	$ 2,871,055	$ 12,386,055
2041	$ 1,950,000	$ 178,736	$ 2,128,736	$ 9,630,000	$ 2,478,963	$ 12,108,963
2042	$ 1,110,000	$ 123,484	$ 1,233,484	$ 9,045,000	$ 2,095,666	$ 11,140,666
2043	$ 800,000	$ 83,800	$ 883,800	$ 7,750,000	$ 1,739,261	$ 9,489,261
2044	$ 830,000	$ 51,200	$ 881,200	$ 4,955,000	$ 1,467,222	$ 6,422,222
2045	$ 865,000	$ 17,300	$ 882,300	$ 5,175,000	$ 1,249,499	$ 6,424,499
2046	$ -	$ -	$ -	$ 2,285,000	$ 1,081,100	$ 3,366,100
2047	$ -	$ -	$ -	$ 2,405,000	$ 963,850	$ 3,368,850
2048	$ -	$ -	$ -	$ 2,525,000	$ 840,600	$ 3,365,600
2049	$ -	$ -	$ -	$ 2,655,000	$ 711,100	$ 3,366,100
2050	$ -	$ -	$ -	$ 2,780,000	$ 585,650	$ 3,365,650
2051	$ -	$ -	$ -	$ 2,905,000	$ 464,844	$ 3,369,844
2052	$ -	$ -	$ -	$ 3,030,000	$ 338,725	$ 3,368,725
2053	$ -	$ -	$ -	$ 3,160,000	$ 207,188	$ 3,367,188
2054	$ -	$ -	$ -	$ 3,295,000	$ 70,019	$ 3,365,019
Total	**$ 45,720,000**	**$ 13,950,861**	**$ 59,670,861**	**$ 188,639,600**	**$ 98,596,205**	**$ 287,235,805**

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2026	$ 9,807,440	$ 10,583,846	$ 20,391,286
2027	$ 10,783,920	$ 9,262,150	$ 20,046,070
2028	$ 11,310,400	$ 8,825,546	$ 20,135,946
2029	$ 10,866,880	$ 8,338,672	$ 19,205,552
2030	$ 10,815,960	$ 7,878,333	$ 18,694,293
2031	$ 10,755,000	$ 7,415,870	$ 18,170,870
2032	$ 10,605,000	$ 6,945,447	$ 17,550,447
2033	$ 10,925,000	$ 6,485,611	$ 17,410,611
2034	$ 11,220,000	$ 6,025,934	$ 17,245,934
2035	$ 11,715,000	$ 5,548,288	$ 17,263,288
2036	$ 11,400,000	$ 5,066,146	$ 16,466,146
2037	$ 11,700,000	$ 4,588,044	$ 16,288,044
2038	$ 11,735,000	$ 4,102,929	$ 15,837,929
2039	$ 11,725,000	$ 3,610,133	$ 15,335,133
2040	$ 11,845,000	$ 3,121,915	$ 14,966,915
2041	$ 11,580,000	$ 2,657,699	$ 14,237,699
2042	$ 10,155,000	$ 2,219,149	$ 12,374,149
2043	$ 8,550,000	$ 1,823,061	$ 10,373,061
2044	$ 5,785,000	$ 1,518,422	$ 7,303,422
2045	$ 6,040,000	$ 1,266,799	$ 7,306,799
2046	$ 2,285,000	$ 1,081,100	$ 3,366,100
2047	$ 2,405,000	$ 963,850	$ 3,368,850
2048	$ 2,525,000	$ 840,600	$ 3,365,600
2049	$ 2,655,000	$ 711,100	$ 3,366,100
2050	$ 2,780,000	$ 585,650	$ 3,365,650
2051	$ 2,905,000	$ 464,844	$ 3,369,844
2052	$ 3,030,000	$ 338,725	$ 3,368,725
2053	$ 3,160,000	$ 207,188	$ 3,367,188
2054	$ 3,295,000	$ 70,019	$ 3,365,019
Total	**$ 234,359,600**	**$ 112,547,066**	**$ 346,906,666**

City of Denison
2025/2026 Budget
Obligated Debt Service Schedule

Fiscal Year	General Debt Principal		General Debt Interest		General Debt Total P & I		W/S Debt Principal		W/S Debt Interest		W/S Debt Total P & I	
2026	$	9,545,000	$	10,551,435	$	20,096,435	$	262,440	$	32,411	$	294,851
2027	$	10,515,000	$	9,235,726	$	19,750,726	$	268,920	$	26,424	$	295,344
2028	$	11,035,000	$	8,805,477	$	19,840,477	$	275,400	$	20,070	$	295,470
2029	$	10,585,000	$	8,325,314	$	18,910,314	$	281,880	$	13,358	$	295,238
2030	$	10,560,000	$	7,871,985	$	18,431,985	$	255,960	$	6,348	$	262,308
2031	$	10,755,000	$	7,415,870	$	18,170,870	$	-	$	-	$	-
2032	$	10,605,000	$	6,945,447	$	17,550,447	$	-	$	-	$	-
2033	$	10,925,000	$	6,485,611	$	17,410,611	$	-	$	-	$	-
2034	$	11,220,000	$	6,025,934	$	17,245,934	$	-	$	-	$	-
2035	$	11,715,000	$	5,548,288	$	17,263,288	$	-	$	-	$	-
2036	$	11,400,000	$	5,066,146	$	16,466,146	$	-	$	-	$	-
2037	$	11,700,000	$	4,588,044	$	16,288,044	$	-	$	-	$	-
2038	$	11,735,000	$	4,102,929	$	15,837,929	$	-	$	-	$	-
2039	$	11,725,000	$	3,610,133	$	15,335,133	$	-	$	-	$	-
2040	$	11,845,000	$	3,121,915	$	14,966,915	$	-	$	-	$	-
2041	$	11,580,000	$	2,657,699	$	14,237,699	$	-	$	-	$	-
2042	$	10,155,000	$	2,219,149	$	12,374,149	$	-	$	-	$	-
2043	$	8,550,000	$	1,823,061	$	10,373,061	$	-	$	-	$	-
2044	$	5,785,000	$	1,518,422	$	7,303,422	$	-	$	-	$	-
2045	$	6,040,000	$	1,266,799	$	7,306,799	$	-	$	-	$	-
2046	$	2,285,000	$	1,081,100	$	3,366,100	$	-	$	-	$	-
2047	$	2,405,000	$	963,850	$	3,368,850	$	-	$	-	$	-
2048	$	2,525,000	$	840,600	$	3,365,600	$	-	$	-	$	-
2049	$	2,655,000	$	711,100	$	3,366,100	$	-	$	-	$	-
2050	$	2,780,000	$	585,650	$	3,365,650	$	-	$	-	$	-
2051	$	2,905,000	$	464,844	$	3,369,844	$	-	$	-	$	-
2052	$	3,030,000	$	338,725	$	3,368,725	$	-	$	-	$	-
2053	$	3,160,000	$	207,188	$	3,367,188	$	-	$	-	$	-
2054	$	3,295,000	$	70,019	$	3,365,019	$	-	$	-	$	-
Total	**$**	**233,015,000**	**$**	**112,448,455**	**$**	**345,463,455**	**$**	**1,344,600**	**$**	**98,610**	**$**	**1,443,210**

Fiscal Year	Combined Principal		Combined Interest		Combined Total P & I	
2026	$	9,807,440	$	10,583,846	$	20,391,286
2027	$	10,783,920	$	9,262,150	$	20,046,070
2028	$	11,310,400	$	8,825,546	$	20,135,946
2029	$	10,866,880	$	8,338,672	$	19,205,552
2030	$	10,815,960	$	7,878,333	$	18,694,293
2031	$	10,755,000	$	7,415,870	$	18,170,870
2032	$	10,605,000	$	6,945,447	$	17,550,447
2033	$	10,925,000	$	6,485,611	$	17,410,611
2034	$	11,220,000	$	6,025,934	$	17,245,934
2035	$	11,715,000	$	5,548,288	$	17,263,288
2036	$	11,400,000	$	5,066,146	$	16,466,146
2037	$	11,700,000	$	4,588,044	$	16,288,044
2038	$	11,735,000	$	4,102,929	$	15,837,929
2039	$	11,725,000	$	3,610,133	$	15,335,133
2040	$	11,845,000	$	3,121,915	$	14,966,915
2041	$	11,580,000	$	2,657,699	$	14,237,699
2042	$	10,155,000	$	2,219,149	$	12,374,149
2043	$	8,550,000	$	1,823,061	$	10,373,061
2044	$	5,785,000	$	1,518,422	$	7,303,422
2045	$	6,040,000	$	1,266,799	$	7,306,799
2046	$	2,285,000	$	1,081,100	$	3,366,100
2047	$	2,405,000	$	963,850	$	3,368,850
2048	$	2,525,000	$	840,600	$	3,365,600
2049	$	2,655,000	$	711,100	$	3,366,100
2050	$	2,780,000	$	585,650	$	3,365,650
2051	$	2,905,000	$	464,844	$	3,369,844
2052	$	3,030,000	$	338,725	$	3,368,725
2053	$	3,160,000	$	207,188	$	3,367,188
2054	$	3,295,000	$	70,019	$	3,365,019
Total	**$**	**234,359,600**	**$**	**112,547,066**	**$**	**346,906,666**

RESTRICTED FUNDS

City of Denison
2025/2026 Budget
General Capital Fund - Fund 003

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 240,339	$ 224,415	$ 42,869
Revenues			
Transfer from General Fund (5% of Sales Tax)	$ 415,676	$ -	$ -
Interest	$ 2,780	$ 7,000	$ 750
Total Revenues	**$ 418,456**	**$ 7,000**	**$ 750**
Expenditures			
Mulberry Bridge (8)	$ 3,484	$ -	$ -
Library Repairs (16)	$ -	$ 15,976	$ -
Ballistic Vest Replacements (20)	$ 21,033	$ 15,200	$ 22,000
Cemetery Mapping (8)	$ 10,180	$ -	$ -
Cemetery Golf Cart (8)	$ 1,798	$ 56	$ -
Partial funding for Cascade System (24)	$ 34,223	$ -	$ -
Thermal Imaging Cameras-5 (24)	$ 13,351	$ -	$ -
Outdoor Warning System Batteries (1)	$ 9,725	$ -	$ -
Handheld Radio (1)	$ -	$ 6,800	$ -
2 Laptops & 1 iPad (3)	$ 4,382	$ -	$ -
Parking Study for Downtown Denison (3)	$ 34,784	$ 15,216	$ -
Public Art Banners for Lampposts (3)	$ 6,841	$ -	$ -
Music Friendly Activities (3)	$ 3,565	$ -	$ -
Special Effects Machine (3)	$ 5,437	$ -	$ -
1/2 Facility Assessment Study Phase 2 (4)	$ 42,564	$ 32,436	$ -
Mower Plan (8 & 70)	$ 30,000	$ -	$ -
Road Repairs-Magnolia & Oakwood Cemeteries	$ 25,226	$ 10,944	$ -
THF Wi-Fi Phase 1 (9)	$ 2,000	$ -	$ -
Safety/PPE-AEDS (16)	$ 1,925	$ -	$ -
Colt AR-15 Rifles & Rifle Bags (20)	$ 9,890	$ 12,408	$ 11,149
Safety/PPE-Wildland Gear (24)	$ 6,355	$ -	$ -
City Hall Building Signage (46)	$ 8,956	$ -	$ -
500 W Chestnut Furniture (24)	$ 9,907	$ -	$ -
500 W Chestnut Furniture (93)	$ 17,426	$ (368)	$ -
500 W Chestnut Furniture (71)	$ 14,579	$ -	$ -
Roland TrueVIS2 Printer/Cutter Combo (55)	$ 29,327	$ -	$ -
Brine Distributor Tank (57)	$ 16,543	$ -	$ -
Scag Cheetah Zero Turn Mower (58)	$ 18,719	$ -	$ -
Port A Cool (60)	$ 9,999	$ -	$ -
Portable Exhaust Extraction (60)	$ 6,300	$ -	$ -
Utility Trailers (70)	$ 3,862	$ -	$ -
AEDS at 6 Facilities (71)	$ 11,102	$ -	$ -
Office Equipment (2)	$ -	$ 410	$ -
Intellicom System & Software	$ -	$ 18,434	$ -
Ticket Writer Licenses Costs	$ -	$ -	$ 6,000
Transfer Fund Balance to General Fund	$ -	$ 40,000	$ -
Total Expenditures	**$ 413,482**	**$ 167,512**	**$ 39,149**
Transfers/Audit Adjustments/Accruals	$ (20,898)	$ (21,033)	$ -
Ending Cash Balance	**$ 224,415**	**$ 42,869**	**$ 4,470**

City of Denison
2025/2026 Budget
Employee Benefits Trust - Fund 012

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 221	$ 629	$ 829
Revenues			
Transfer for Insurance Premiums	$ 2,291,387	$ 2,400,000	$ 2,760,000
Interest	$ 408	$ 200	$ 200
Total Revenues	**$ 2,291,795**	**$ 2,400,200**	**$ 2,760,200**
Expenditures			
Insurance Premium Payments	$ 2,291,387	$ 2,400,000	$ 2,760,000
Total Expenditures	**$ 2,291,387**	**$ 2,400,000**	**$ 2,760,000**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 629**	**$ 829**	**$ 1,029**

City of Denison
2025/2026 Budget
General Bond Fund - Fund 014

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$2,507,222	$ 4,548,644	$ 1,600,112
Revenues			
Sale of Bonds-2024 Tax Note (Visitors Center)	$ 3,800,000	$ -	$ -
Sale of Bonds-2024 (Loy Lake Dam)	$ 1,600,000	$ -	$ -
Sale of Bonds-2024 (D3 Phase 2 Construction)	$ -	$ 12,100,000	$ -
Sale of Bonds-2024 (Fire Station 4 Design)	$ -	$ 700,000	$ -
Sale of Bonds-2024 (Fire Station 1 Design)	$ -	$ 600,000	$ -
Sale of Bonds-2024 (Waterloo Pool Repairs)	$ -	$ 500,000	$ -
Refund for Excess Cost of Issuance	$ 9,894	$ -	$ -
THF Grant Annual Payment	$ 793,519	$ 793,519	$ -
TIRZ #1 Reimbursement	$ 210	$ -	$ -
Interest	$ 115,920	$ 328,000	$ 75,000
			$ -
Total Revenues	**$ 6,319,543**	**$ 15,021,519**	**$ 75,000**
Expenditures			
Bond Payment Transfer (Fund 10 Series 2016B)	$ 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)	$ -	$ -	$ -
D3 (Phase 2 Design)	$ 571,511	$ -	$ -
D3 (Phase 2 Construction)	$ 1,578,327	$ 11,324,655	$ -
Transfer for Final Bond Payment Series 2016B	$ -	$ -	$ -
Visitor Center Construction	$ 1,081,739	$ 2,728,155	$ -
Loy Lake Dam Repairs	$ -	$ 1,600,000	$ -
Fire Station 4 Design (New Construction)	$ -		$ 1,000,000
Transfer to Fund 10 for I&S Payments	$ -	$ -	$ 300,000
Waterloo Pool Repairs	$ -	$ 512,888	$ -
Miscellaneous Expenses	$ 18,355	$ 361,268	$ -
Total Expenditures	**$ 4,207,527**	**$ 17,320,485**	**$ 1,300,000**
Transfers/Audit Adjustments/Accruals	$ (70,593)	$ (649,566)	$ -
Ending Cash Balance	**$ 4,548,644**	**$ 1,600,112**	**$ 375,112**

City of Denison
2025/2026 Budget
Street Improvement Fund - Fund 015

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 8,065,827	$ 2,880,595	$ 105,289
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)	$ 275,000	$ 275,000	$ 275,000
Transfer from General Fund (FY2025)	$ -	$ 105,000	$ 105,000
Transfer from General Fund (FY2026)	$ -	$ -	$ 105,000
Transfer from Utility Fund (FY2018)	$ 205,000	$ -	$ -
Transfer from TASWA Fund	$ -	$ 100,000	$ -
Sidewalk Program Revenue Match	$ 2,675	$ -	$ -
Transfer from TIRZ 4 for TXDOT Project Reserves	$ -	$ -	$ 400,000
Interest	$ 316,737	$ 110,000	$ 50,000
Total Revenues	**$ 1,264,412**	**$ 1,055,000**	**$ 1,400,000**
Expenditures			
Street Design & Construction	$ 487,424	$ 437,827	$ -
Crawford Street Road Design	$ 65,798	$ 269,852	$ -
Loy Lake Road Design/Construction	$ 4,638,629	$ 566,695	$ -
700 East Bullock	$ -	$ 587,470	$ -
Sidewalks - 2021 Program	$ -	$ 4,331	$ -
Sidewalks - FY2023 Ike Hike Project-Phase I	$ 59,113	$ 140,887	$ -
Sidewalks - FY2024 Ike Hike Project-Phase2	$ -	$ 200,000	$ -
Sidewalks - FY2025 Ike Hike Project-Phase2	$ -	$ 100,000	$ -
Sidewalks - 2025 Program	$ -	$ 75,000	$ -
Sidewalks - 2026 Program	$ -	$ -	$ 75,000
Streets - 2024 Program	$ 515,390	$ -	$ -
Streets - 2025 Program	$ -	$ 700,000	$ -
Streets - 2026 Program	$ -	$ -	$ 925,000
Transfer GF 2022A Financing (Bucket Truck)	$ 18,717	$ 18,717	$ -
Transfer GF 2022B Financing (Patch Truck)	$ 43,314	$ 43,314	$ -
Transfer GF 2024A Financing (Solar School Lights)	$ 20,032	$ 20,032	$ -
Traffic Control Inventory Phase 3	$ 89,100	$ 10,900	$ -
Streets Survey & Master Plan	$ -	$ 150,000	$ -
Reserves for TxDOT Project	$ -	$ 500,000	$ 400,000
Miscellaneous	$ 6,246	$ -	$ 25,000
Total Expenditures	**$ 5,943,764**	**$ 3,825,025**	**$ 1,425,000**
Ending Cash Balance	**$ 2,880,595**	**$ 105,289**	**$ 80,289**

City of Denison
2025/2026 Budget
Street Impact Fee Fund - Fund 016

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ 24,547	$ 100,047
Revenues			
Revenue	$ 24,180	$ 73,000	$ 70,000
Interest	$ 368	$ 2,500	$ 2,500
Total Revenues	**$ 24,547**	**$ 75,500**	**$ 72,500**
Expenditures			
Project Expenses	$ -	$ -	$ -
Transfer to I&S Fund	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 24,547**	**$ 100,047**	**$ 172,547**

City of Denison
2025/2026 Budget
TASWA - Fund 017

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 1,239,026	$ 1,659,844	$ 1,436,530
Revenues			
Revenue	$ 585,521	$ 779,348	$ 700,000
Interest	$ 78,616	$ 75,000	$ 60,000
Total Revenues	**$ 664,137**	**$ 854,348**	**$ 760,000**
Expenditures			
Transfer GF 2018 Financing (Skid Steer & Attachments)	$ -	$ -	$ 13,393
Transfer GF 2019 Financing (Refuse Trucks, Attachments, Carts)	$ -	$ -	$ 194,919
Transfer GF 2022A Financing (2 Refuse Trucks)	$ 90,813	$ 90,813	$ 90,813
Transfer GF 2022A Financing (Bucket Truck)	$ -	$ -	$ 18,717
Transfer GF 2022B Financing (Patch Truck)	$ -	$ -	$ 43,314
Transfer GF 2024A Financing (Refuse Equip / Dumpsters)	$ 152,506	$ 152,506	$ 152,506
Transfer GF 2024A Financing (Traffic Control Equipment)	$ -	$ -	$ 20,032
Transfer GF 2024B Financing (Brush Truck, Dumpsters)	$ -	$ 44,074	$ 44,074
Transfer GF 2024B Financing-Parks (Tractor, Excavator, DumpTruck)	$ -	$ -	$ 43,097
Transfer GF 2024B Financing-Streets (Skid Steer, 2 Tractors)	$ -	$ -	$ 61,331
Transfer GF 2024D Financing (Refuse Truck & Truck Body)	$ -	$ 80,600	$ 80,600
Transfer GF 2024D Financing (DumpTruck, StreetEquip, TurfTractor)	$ -	$ -	$ 93,375
Transfer GF 2025 Financing (Asphalt Zipper Equipment)	$ -	$ 52,669	$ 52,669
Transfer GF 2025 Financing (Fleet Maintenance Equipment)	$ -	$ -	$ 11,515
Transfer GF for Portion of Refuse Operating Costs	$ -	$ 340,000	$ 292,000
Residential Carts / Containers	$ -	$ 62,000	$ 82,000
City Hall Renovations	$ -	$ 155,000	$ -
Transfer to Street Fund	$ -	$ 100,000	$ -
America 250 Celebration	$ -	$ -	$ 20,000
Street Materials	$ -	$ -	$ 125,000
Total Expenditures	**$ 243,319**	**$ 1,077,662**	**$ 1,439,355**
Ending Cash Balance	**$ 1,659,844**	**$ 1,436,530**	**$ 757,175**

City of Denison
2025/2026 Budget
Utility Customer Deposits - Fund 021

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 722,887	$ 820,202	$ 812,556
Revenues			
Deposits Received	$ 266,790	$ 275,000	$ 295,000
Interest	$ 41,219	$ 32,500	$ 20,000
Total Revenues	**$ 308,009**	**$ 307,500**	**$ 315,000**
Expenditures			
Deposits Refunded	$ 210,694	$ 230,000	$ 295,000
Total Expenditures	**$ 210,694**	**$ 230,000**	**$ 295,000**
Transfers/Audit Adjustments/Accruals	$ -	$ (85,146)	$ (28,000)
Ending Cash Balance	**$ 820,202**	**$ 812,556**	**$ 804,556**

City of Denison
2025/2026 Budget
Utility Bond Fund - Fund 022

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 42,889,929	$ 38,339,432	$ 485,650
Revenues			
Sale of Bonds (Series 2023)	$ -	$ -	$ -
Sale of Bonds (Series 2024)	$ 55,000,000	$ -	$ -
Sale of Bonds (Series 2025A)	$ -	$ 38,000,000	$ -
Sale of Bonds (Series 2025B)	$ -	$ 4,900,000	$ -
Sale of Bonds (Series 2026)	$ -	$ -	$ 20,000,000
Excess Cost of Issuance	$ -	$ -	$ -
Other Reimbursement	$ 33,100	$ 262,500	$ -
Interest	$ 1,851,685	$ 1,300,000	$ 1,000,000
Total Revenues	**$ 56,884,785**	**$ 44,462,500**	**$ 21,000,000**
Expenditures			
			$ -
Collection Projects	$ 9,397,020	$ 11,271,455	$ -
Distribution Projects	$ 2,984,608	$ 5,608,384	$ -
Emergency Management	$ 1,398,179	$ 1,688,210	$ -
Lift Station	$ 2,794,409	$ -	$ -
Wastewater Treatment	$ 3,127,742	$ 300,000	$ -
Water Storage	$ 2,800	$ -	$ -
Water Treatment	$ 33,291,014	$ 16,369,493	$ -
Transfer for Project Management Staff (93)	$ 231,340	$ 359,885	$ -
D3 Utilities	$ 1,874,989	$ 15,095,050	$ -
Northwest Development	$ 6,900,390	$ 20,800,000	$ -
Unassigned Project Funds	$ -	$ 4,357,932	$ -
Interest Transfer to I&S Fund	$ -	$ 1,300,000	$ 1,000,000
2026 Bond Projects	$ -	$ -	$ 20,000,000
Total Expenditures	**$ 62,002,490**	**$ 77,150,409**	**$ 21,000,000**
Transfers/Audit Adjustments/Accruals	$ 567,208	$ (5,165,873)	$ -
Ending Cash Balance	**$ 38,339,432**	**$ 485,650**	**$ 485,650**

City of Denison
2025/2026 Budget
Utility Impact Fee Fund - Fund 026

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ 302,565	$ 321,065
Revenues			
Water Impact Fees	$ 127,932	$ 275,000	$ 225,000
Sewer Impact Fees	$ 170,073	$ 325,000	$ 225,000
Interest	$ 4,560	$ 18,500	$ 10,000
Total Revenues	**$ 302,565**	**$ 618,500**	**$ 460,000**
Expenditures			
Transfer to I&S Fund 24	$ -	$ 600,000	$ 600,000
Total Expenditures	**$ -**	**$ 600,000**	**$ 600,000**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 302,565**	**$ 321,065**	**$ 181,065**

City of Denison
2025/2026 Budget
Utility Capital Fund - Fund 027

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 487,774	$ 660,741	$ 34,109
Revenues			
Transfer from Utility Fund (5% Water Sales)	$ 627,750	$ -	$ -
Interest	$ 22,860	$ 16,500	$ 1,000
Total Revenues	**$ 650,610**	**$ 16,500**	**$ 1,000**
Expenditures			
Tyler Notify (91)	$ 1,432	$ -	$ -
Sludge Press (88)	$ 210,007	$ -	$ -
City Hall Building Signage	$ 8,325	$ -	$ -
Online Chlorine Analyzer (80)	$ 20,734	$ -	$ -
HACH SL1000 Analyzer (80)	$ 6,915	$ -	$ -
Raw Water Pump (80)	$ 75,461	$ -	$ -
Blower Rehab & Pump Rebuild Funds Carried	$ -	$ 20,351	$ -
Valve Exerciser/Pothole Machine (85)	$ 61,076	$ -	$ -
Meters (85)	$ -	$ 50,000	$ -
Power Distribution Panel (88)	$ 40,068	$ -	$ -
Crane Truck (88)	$ 19,977	$ -	$ -
iPads to access Cityworks in field (88)	$ 11,626	$ 28,650	$ -
Pretreatment Program/Stormwater Permit (90)	$ -	$ 30,001	$ -
1/2 Facility Assessment phase 2. (92)	$ 42,564	$ -	$ -
Duck Creek Lift Station Hoist (95)	$ 3,970	$ 208,750	$ -
Iron Ore Lift Station Hoist (96)	$ -	$ 32,436	$ -
Iron Ore Lift Station Soft Starter (96)	$ 81,899	$ 26,559	$ -
iPads to access Cityworks in field (97)	$ 812	$ -	$ -
Transfer Fund Balance to Utility Fund	$ -	$ 132,359	$ -
Total Expenditures	**$ 584,867**	**$ 529,106**	**$ -**
Transfers/Audit Adjustments/Accruals	$ 107,224	$ (114,026)	$ -
Ending Cash Balance	**$ 660,741**	**$ 34,109**	**$ 35,109**

City of Denison
2025/2026 Budget
Community Development Block Grant - Fund 030

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ (9,801)	$ -	$ -
Revenues			
CDBG Grant Funds	$ 295,778	$ 266,630	$ 277,743
Transfer from General Fund	$ 2,327	$ -	$ -
Total Revenues	**$ 298,105**	**$ 266,630**	**$ 277,743**
Expenditures			
Rehabilitation	$ 48,631	$ 30,000	$ 41,661
Code Enforcement	$ 28,000	$ 24,675	$ 33,961
Administration	$ 16,764	$ 23,848	$ 13,887
Administration - CV Funds	$ 5,133	$ -	$ -
Section 108 Loan Payments	$ 189,776	$ 188,107	$ 188,234
Transfer to General Fund	$ -	$ -	$ -
Total Expenditures	**$ 288,304**	**$ 266,630**	**$ 277,743**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ -**	**$ -**

City of Denison
2025/2026 Budget
TIRZ 1 (Gateway Village) - Fund 031

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ 3,718	$ 4,321
Revenues			
County TIF Deposits	$ 227,501	$ 282,895	$ 298,193
City TIF Deposits	$ 503,933	$ 680,757	$ 724,200
Interest	$ 16,143	$ 8,710	$ 5,000
Total Revenues	**$ 747,577**	**$ 972,362**	**$ 1,027,393**
Expenditures			
Payment to Developer	$ 743,648	$ 962,963	$ 1,000,000
Reimbursement to City	$ 210	$ 8,796	$ 7,500
Total Expenditures	**$ 743,858**	**$ 971,760**	**$ 1,007,500**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 3,718**	**$ 4,321**	**$ 24,213**

City of Denison
2025/2026 Budget
TIRZ 2 (Preston Harbor) - Fund 032

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 7,456	$ 17,385	$ 28,970
Revenues			
County TIF Deposits	$ 2,746	$ 2,845	$ 3,620
City TIF Deposits	$ 6,467	$ 7,871	$ 10,017
Interest	$ 716	$ 870	$ 1,000
Total Revenues	**$ 9,929**	**$ 11,585**	**$ 14,637**
Expenditures			
Transfer to I&S (2025A-Station 4 Design)	$ -	$ -	$ 17,456
Total Expenditures	**$ -**	**$ -**	**$ 17,456**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 17,385**	**$ 28,970**	**$ 26,151**

City of Denison
2025/2026 Budget
TIRZ 3 (Downtown Denison) - Fund 033

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 783,509	$ 1,108,094	$ 1,554,656
Revenues			
County TIF Deposits	$ 272,245	$ 360,654	$ 427,066
City TIF Deposits	$ 696,813	$ 1,066,744	$ 1,254,194
Interest	$ 74,987	$ 64,253	$ 40,000
Total Revenues	**$ 1,044,044**	**$ 1,491,650**	**$ 1,721,260**
Expenditures			
Transfer to I&S (2018A D3 Phase 1 Design)	$ 114,161	$ 116,199	$ 118,092
Transfer to I&S (2021A D3 Phase 1 Construction)	$ 458,700	$ 782,200	$ 778,700
Transfer to I&S (2022C D3 Phase 2 Design)	$ 134,599	$ 135,689	$ 136,579
Transfer to I&S (2025A D3 Phase 2 Construction)	$ -	$ -	$ 882,218
Transfer to GF for D3 Maintenance Position	$ -	$ -	$ 32,000
Parking Lot Rent (400 W Chestnut St.)	$ 12,000	$ 11,000	$ 24,000
Parking Lot Rent (100 block Main St.)	$ -	$ -	$ 42,000
Hotel Denison Economic Incentive Reserve	$ -	$ -	$ 600,000
Library Renovations	$ -	$ -	$ 100,000
Street Sweeper	$ -	$ -	$ 130,000
Total Expenditures	**$ 719,460**	**$ 1,045,088**	**$ 2,843,588**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 1,108,094**	**$ 1,554,656**	**$ 432,328**

City of Denison
2025/2026 Budget
TIRZ 4 (Loy Lake) - Fund 034

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 205,302	$ 508,844	$ 825,247
Revenues			
County TIF Deposits	$ 82,094	$ 120,473	$ 137,733
City TIF Deposits	$ 200,804	$ 340,796	$ 386,044
Interest	$ 20,644	$ 27,000	$ 15,000
Total Revenues	**$ 303,542**	**$ 488,269**	**$ 538,777**
Expenditures			
Developer Costs	$ -	$ -	$ -
Transfer to I&S (2025A-Loy Lake Dam Repairs)	$ -	$ 171,867	$ 170,875
Additional Loy Lake Dam Repairs	$ -	$ -	$ -
Transfer to Fund 15 (TX DOT Project Reserves)	$ -	$ -	$ 400,000
Total Expenditures	**$ -**	**$ 171,867**	**$ 570,875**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 508,844**	**$ 825,247**	**$ 793,148**

City of Denison
2025/2026 Budget
TIRZ 5 (Waterloo Lake) - Fund 035

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 395,821	$ 893,819	$ 945,732
Revenues			
County TIF Deposits	$ 128,211	$ 157,110	$ 189,000
City TIF Deposits	$ 332,657	$ 472,685	$ 556,000
Interest	$ 37,129	$ 38,000	$ 20,000
Total Revenues	**$ 497,998**	**$ 667,795**	**$ 765,000**
Expenditures			
Waterloo Pool Repairs/Improvements	$ -	$ -	$ 135,000
DDA Sewer Line Reimbursement	$ -	$ 615,882	$ -
Transfer to Fund 24 (2022A Sewer Line)	$ -	$ -	$ 202,875
Asphalt Material (Munson Park Parking Lots)	$ -	$ -	$ 125,000
Waterloo Lake Park Erosion Repairs			$ 20,000
Total Expenditures	**$ -**	**$ 615,882**	**$ 482,875**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 893,819**	**$ 945,732**	**$ 1,227,857**

City of Denison
2025/2026 Budget
Project Participation Fund - Fund 036

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 965,895	$ 918,386	$ -
Revenues			
Sale of Property	$ 477,737	$ -	$ -
Interest	$ 49,057	$ 24,300	$ -
Total Revenues	**$ 526,794**	**$ 24,300**	**$ -**
Expenditures			
DDA Demolition	$ 574,285	$ 439,712	$ -
Transfer to General Fund	$ -	$ 502,946	$ -
Total Expenditures	**$ 574,285**	**$ 942,658**	**$ -**
Transfers/Audit Adjustments/Accruals	$ (18)	$ (28)	$ -
Ending Cash Balance	**$ 918,386**	**$ -**	**$ -**

City of Denison
2025/2026 Budget
City of Denison Library Fund - Fund 037

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 171,238	$ 34,166	$ 55,196
Revenues			
Read-To-Win	$ -	$ 125,000	$ 75,000
Library Memorial Fund	$ 49	$ 50	$ 100
Miscellaneous Donations	$ 209	$ 900	$ 200
Book Sales	$ 2,323	$ 2,200	$ 1,500
Interest	$ 4,342	$ 2,400	$ 1,500
Total Revenues	**$ 6,923**	**$ 130,550**	**$ 78,300**
Expenditures			
Read-To-Win Materials	$ 73,734	$ 25,000	$ 40,000
Read-To-Win Wages (Transfer to GF)	$ 63,902	$ 64,749	$ 65,000
Memorial Fund	$ -	$ 50	$ 150
Miscellaneous	$ 853	$ 17,200	$ 500
Book Sales Expense	$ 5,456	$ 2,000	$ 1,500
Total Expenditures	**$ 143,944**	**$ 108,999**	**$ 107,150**
Transfers/Audit Adjustments/Accruals	$ (51)	$ (521)	$ -
Ending Cash Balance	**$ 34,166**	**$ 55,196**	**$ 26,346**

City of Denison
2025/2026 Budget
Property Proceeds Fund - Fund 039

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ -	$ 22,960
Revenues			
Revenue	$ -	$ 22,560	$ -
Interest	$ -	$ 400	$ 750
Total Revenues	**$ -**	**$ 22,960**	**$ 750**
Expenditures			
Expenses	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ 22,960**	**$ 23,710**

City of Denison
2025/2026 Budget
Fire Equipment Fund - Fund 040

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ 1,746	$ 21,156
Revenues			
Donations	$ 1,730	$ -	$ -
TASSPP Revenue	$ -	$ 46,645	$ -
Transfers	$ -	$ -	$ -
Interest	$ 17	$ 1,100	$ -
Total Revenues	**$ 1,746**	**$ 47,745**	**$ -**
Expenditures			
Training & Education	$ -	$ 13,335	$ -
Class A Uniforms	$ -	$ 15,000	$ -
Transfer to I&S Fund 10 (Fire Station 4 Design)	$ -	$ -	$ 5,566
Total Expenditures	**$ -**	**$ 28,335**	**$ 5,566**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 1,746**	**$ 21,156**	**$ 15,590**

City of Denison
2025/2026 Budget
Fire Training - Fund 041

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 4,032	$ 16,228	$ 23,448
Revenues			
TIFMAS Grant	$ 16,495	$ 16,520	$ 10,000
Interest	$ 734	$ 700	$ 200
Total Revenues	**$ 17,229**	**$ 17,220**	**$ 10,200**
Expenditures			
Training	$ 5,034	$ 10,000	$ 10,000
Total Expenditures	**$ 5,034**	**$ 10,000**	**$ 10,000**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 16,228**	**$ 23,448**	**$ 23,648**

City of Denison
2025/2026 Budget
Homeland Security Grant Fund - Fund 044

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ -	$ -
Revenues			
Interest	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**
Expenditures			
AFG Grant Expenses	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ -**	**$ -**

City of Denison
2025/2026 Budget
Federal Relief Fund - Fund 045

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 2,617,671	$ 290,658	$ -
Revenues			
Revenue	$ 275	$ -	$ -
Interest	$ 123,909	$ 22,715	$ -
Total Revenues	**$ 124,184**	**$ 22,715**	**$ -**
Expenditures			
Congregate Prevention	$ -	$ -	$ -
PPE	$ 802	$ -	$ -
Capital	$ 123,485	$ 7,269	$ -
Public Health Services	$ 511,976	$ 39,450	$ -
Social Determinants	$ 256,426	$ 6,640	$ -
W/S Infrastructure Capital	$ 7,000	$ -	$ -
Broadband	$ 6,226	$ -	$ -
Capital Improvements-Streets	$ 1,550,974	$ -	$ -
Discretionary Funds-Transfer to GF	$ -	$ 219,864	$ -
Total Expenditures	**$ 2,456,889**	**$ 273,224**	**$ -**
Transfers/Audit Adjustments/Accruals	$ 5,693	$ (40,149)	$ -
Ending Cash Balance	**$ 290,658**	**$ -**	**$ -**

City of Denison
2025/2026 Budget
Opioid Remediation Fund - Fund 046

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 67,947	$ 75,326	$ 112,520
Revenues			
Settlement Funds Received	$ 12,851	$ 62,694	$ -
Interest	$ 3,850	$ 3,500	$ 2,500
Total Revenues	**$ 16,701**	**$ 66,194**	**$ 2,500**
Expenditures			
Emergency Overdose Medication	$ 1,080	$ -	$ -
Harm Reduction/Trauma Kits	$ 7,680	$ -	$ -
Community Outreach	$ 562	$ -	$ -
Miscellaneous Abatement & Treatment	$ -	$ -	$ -
Public Safety	$ -	$ 29,000	$ 40,000
Total Expenditures	**$ 9,322**	**$ 29,000**	**$ 40,000**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 75,326**	**$ 112,520**	**$ 75,020**

City of Denison
2025/2026 Budget
Police Equipment Fund - Fund 050

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 20,353	$ 173,024	$ 44,772
Revenues			
Equipment Grant Money Received	$ 9,878	$ 9,215	$ -
NG911 Grant Funds	$ 136,540	$ -	$ -
Miscellaneous Donations	$ 17,521	$ 160	$ -
Interest	$ 4,056	$ 6,500	$ 1,500
Total Revenues	**$ 167,994**	**$ 15,875**	**$ 1,500**
Expenditures			
NG911 Expenses	$ -	$ 136,540	$ -
Miscellaneous	$ 15,323	$ 7,587	$ 10,000
Total Expenditures	**$ 15,323**	**$ 144,127**	**$ 10,000**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 173,024**	**$ 44,772**	**$ 36,272**

City of Denison
2025/2026 Budget
Hotel Occupancy Tax Fund - Fund 060

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 493,628	$ 921,617	$ 631,745
Revenues			
Hotel Occupancy Taxes	$ 942,941	$ 960,000	$ 950,000
Short Term Rental Taxes	$ 70,874	$ 80,000	$ 70,000
Interest	$ 42,056	$ 45,000	$ 25,000
Total Revenues	**$ 1,055,871**	**$ 1,085,000**	**$ 1,045,000**
Expenditures			
Transfer to GF for CVB Expenses	$ 554,944	$ 625,000	$ 757,251
Transfer to GF for Special Events	$ -	$ 75,000	$ 75,000
Transfer to GF for Marketing Coordinator Position	$ -	$ -	$ 25,000
Tax Abatements	$ 58,720	$ 63,122	$ -
Design/Engineer for Visitor's Center (321 W Main)	$ 10,219	$ 56,631	$ -
Miscellaneous Expenses	$ 21,500	$ -	$ -
Transfer to I&S Fund (VC 2024 Tax Note Payment)	$ -	$ 537,619	$ 527,739
THF Backstop Padding	$ -	$ -	$ 73,000
Total Expenditures	**$ 645,382**	**$ 1,357,372**	**$ 1,457,990**
Transfers/Audit Adjustments/Accruals	$ 17,500	$ (17,500)	$ -
Ending Cash Balance	**$ 921,617**	**$ 631,745**	**$ 218,755**

City of Denison
2025/2026 Budget
Public Improvement District (PID) 1 - Fund 061

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 4,377	$ 4,792	$ 4,992
Revenues			
Revenue	$ -	$ -	$ -
Interest	$ 416	$ 200	$ -
Total Revenues	**$ 416**	**$ 200**	**$ -**
Expenditures			
General Expenses	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 4,792**	**$ 4,992**	**$ 4,992**

City of Denison
2025/2026 Budget
Public Improvement District (PID) 2 - Fund 062

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ -	$ -
Revenues			
Revenue	$ 15,000	$ -	$ -
Interest	$ 458	$ -	$ -
Total Revenues	**$ 15,458**	**$ -**	**$ -**
Expenditures			
General Expenses	$ 15,458	$ -	$ -
Total Expenditures	**$ 15,458**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ -**	**$ -**

City of Denison
2025/2026 Budget
Public Improvement District (PID) 3 - Fund 063

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ 20,991	$ 21,348
Revenues			
Revenue	$ 25,000	$ -	$ -
Interest	$ 1,287	$ 850	$ -
Total Revenues	**$ 26,287**	**$ 850**	**$ -**
Expenditures			
General Expenses	$ 5,296	$ 493	$ -
Total Expenditures	**$ 5,296**	**$ 493**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 20,991**	**$ 21,348**	**$ 21,348**

City of Denison
2025/2026 Budget
Public Improvement District (PID) 4 - Fund 064

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ -	$ 25,450
Revenues			
Revenue	$ -	$ 25,000	$ -
Interest	$ -	$ 450	$ -
Total Revenues	**$ -**	**$ 25,450**	**$ -**
Expenditures			
General Expenses	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ 25,450**	**$ 25,450**

City of Denison
2025/2026 Budget
Public Improvement District (PID) 5 - Fund 065

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ -	$ 18,800
Revenues			
Revenue	$ -	$ 25,000	$ -
Interest	$ -	$ 300	$ -
Total Revenues	**$ -**	**$ 25,300**	**$ -**
Expenditures			
General Expenses	$ -	$ 6,500	$ -
Total Expenditures	**$ -**	**$ 6,500**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ 18,800**	**$ 18,800**

City of Denison
2025/2026 Budget
THF Park Fund - Fund 67

	Actual 2024		Estimated 2025		Amended 2026	
Beginning Cash Balance	$	68	$	71	$	85
Revenues						
Revenue	$	-	$	10	$	-
Interest	$	4	$	4	$	2
Total Revenues	**$**	**4**	**$**	**14**	**$**	**2**
Expenditures						
General Expenses	$	-	$	-	$	-
Total Expenditures	**$**	**-**	**$**	**-**	**$**	**-**
Transfers/Audit Adjustments/Accruals	$	-	$	-	$	-
Ending Cash Balance	**$**	**71**	**$**	**85**	**$**	**87**

City of Denison
2025/2026 Budget
Special Events Fund - Fund 069

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 16,576	$ 8,570	$ 8,283
Revenues			
Main Street Inc	$ 1,440	$ 1,000	$ 1,000
Doc Holliday	$ 12,145	$ 10,000	$ 10,000
July 4th	$ 9,750	$ 8,000	$ 5,000
Ice Rink Revenue	$ 127,943	$ 120,000	$ -
Music On Main	$ 75,622	$ 75,000	$ 75,000
Miscellaneous	$ 14,142	$ 5,000	$ 1,000
The Big Event	$ 3,750	$ 5,000	$ 5,000
Interest	$ -	$ 88	$ -
Total Revenues	**$ 244,792**	**$ 224,088**	**$ 97,000**
Expenditures			
Main Street Inc	$ -	$ 1,000	$ 1,000
Doc Holliday	$ 12,145	$ 10,000	$ 10,000
July 4th	$ 9,750	$ 8,000	$ 5,000
Ice Rink	$ 127,943	$ 120,000	$ -
Music On Main	$ 75,622	$ 75,000	$ 75,000
Miscellaneous	$ 22,297	$ 5,000	$ 1,000
The Big Event	$ 3,750	$ 5,000	$ 5,000
Total Expenditures	**$ 251,507**	**$ 224,000**	**$ 97,000**
Transfers/Audit Adjustments/Accruals	$ (1,291)	$ (374)	$ -
Ending Cash Balance	**$ 8,570**	**$ 8,283**	**$ 8,283**

City of Denison
2025/2026 Budget
Park Dedication Fee Fund - Fund 070

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 57,591	$ 60,848	$ 34,918
Revenues			
Revenues	$ -	$ -	$ -
Interest	$ 3,257	$ 1,700	$ -
Total Revenues	**$ 3,257**	**$ 1,700**	**$ -**
Expenditures			
Repairs to Eisenhower Monument	$ -	$ 27,630	$ -
Dog Park (Forrest Park)	$ -	$ -	$ 25,000
Miscellaneous			$ 9,918
Total Expenditures	**$ -**	**$ 27,630**	**$ 34,918**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 60,848**	**$ 34,918**	**$ -**

City of Denison
2025/2026 Budget
Parks & Recreation Fund - Fund 071

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 1,044,797	$ 992,186	$ 585,018
Revenues			
General Park Maint Fee	$ 133,936	$ 143,000	$ 120,000
Aquatic Fund Fee	$ 320,335	$ 291,500	$ 300,000
Waterloo Park Fee	$ 94,850	$ 89,100	$ 84,000
Denison on Ice Revenue	$ -	$ -	$ 130,000
Transfer from GF for Loy Lake Holiday Lights	$ -	$ -	$ 15,000
Miscellaneous Revenue	$ 9,627	$ -	$ -
Donations	$ 2,693	$ 4,664	$ -
Billing Penalties	$ 12,076	$ 10,500	$ 9,500
Interest	$ 68,171	$ 43,000	$ 25,000
Total Revenues	**$ 641,687**	**$ 581,764**	**$ 683,500**
Expenditures			
General Expense (071-000-09010)			
Katy Trail Sculptures	$ 5,000	$ -	$ -
Backyard Games	$ 14,880	$ -	$ -
Miscellaneous Expense	$ 506	$ -	$ -
Total	$ 20,387	$ -	$ -
General Park Maintenance Fee (071-000-09700)			
Soft Surface Trails & Signage (Munson Park)	$ 29,735	$ -	$ -
Munson Park Restrooms	$ -	$ 250,000	$ -
Playground & Recreation Equipment	$ 11,703	$ 10,000	$ -
Miscellaneous	$ 11,325	$ 15,000	$ 20,000
Minipark Updates	$ 50,000	$ -	$ -
THF Park Parking Improvements	$ 26,097	$ 30,073	$ -
THF Park Sensory Signage	$ -	$ 12,000	$ -
Legacy Park Improvements	$ -	$ -	$ 20,000
Munson Park Sign Improvements	$ -	$ -	$ 15,000
Total	$ 128,859	$ 317,073	$ 55,000
Aquatic Fund Fee (071-000-09750)			
Aquatic Fund Transfer	$ 253,520	$ 288,000	$ 290,000
Deck Furniture	$ -	$ -	$ 2,000
Lane Lines & Storage	$ -	$ 3,353	$ -
Structure Evaluation	$ -	$ -	$ -
Pool Closure Engineer Design	$ 195,250	$ 93,500	$ -
Transfer for debt payment	$ -	$ -	$ 61,578
Miscellaneous	$ -	$ -	$ 10,000
Total	$ 448,770	$ 384,853	$ 363,578
Waterloo Park Fee (071-000-09780)			
Trout/Catfish (Waterloo)	$ 13,945	$ 15,000	$ 15,000
Wayfinding Signs & Policy Signs	$ 6,964	$ -	$ -
Waterloo Lake Bridge Repairs	$ 5,641	$ 72,359	$ -
Pond Fountains	$ 12,800	$ -	$ -
Backyard Pavilion	$ -	$ 150,000	$ -
Miscellaneous	$ 21,762	$ 7,500	$ 10,000
Playground Equipment Maintenance	$ 19,535	$ 24,000	$ -
Total	$ 80,647	$ 268,859	$ 25,000
Denison on Ice (071-000-097114)			
Denison on Ice Expense	$ -	$ -	$ 130,000
Miscellaneous Expense			
Total	$ -	$ -	$ 130,000
Total Expenditures	**$ 678,662**	**$ 970,785**	**$ 573,578**
Receivables Write-Off	$ (9,400)	$ (15,000)	$ (15,000)
Transfers/Audit Adjustments/Accruals	$ (6,236)	$ (3,148)	$ -
Ending Cash Balance	**$ 992,186**	**$ 585,018**	**$ 679,940**

City of Denison
2025/2026 Budget
Law Enforcement Forfeiture Fund - Fund 073

	Actual 2024		Estimated 2025		Amended 2026	
Beginning Cash Balance	$	29,122	$	27,745	$	55,449
Revenues						
Seizure Funds Awarded	$	3,449	$	84,525	$	15,000
Interest	$	1,576	$	1,800	$	1,500
Total Revenues	**$**	**5,025**	**$**	**86,325**	**$**	**16,500**
Expenditures						
Grayson County Attorney's Office	$	862	$	21,131	$	3,750
Law Enforcement Expenses	$	5,540	$	37,490	$	30,000
Total Expenditures	**$**	**6,402**	**$**	**58,621**	**$**	**33,750**
Transfers/Audit Adjustments/Accruals	$	-	$	-	$	-
Ending Cash Balance	**$**	**27,745**	**$**	**55,449**	**$**	**38,199**

City of Denison
2025/2026 Budget
Canine Fund - Fund 077

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 2,910	$ 5,056	$ 4,996
Revenues			
Revenue	$ 1,981	$ -	$ -
Interest	$ 165	$ 140	$ -
Total Revenues	**$ 2,146**	**$ 140**	**$ -**
Expenditures			
General Expenses	$ -	$ 200	$ -
Total Expenditures	**$ -**	**$ 200**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 5,056**	**$ 4,996**	**$ 4,996**

City of Denison
2025/2026 Budget
Sister City Fund - Fund 078

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 137	$ 20,449	$ 23,545
Revenues			
Munson Foundation	$ 36,000	$ -	$ -
Contributions	$ 9,828	$ 21,975	$ -
Total Revenues	**$ 45,828**	**$ 21,975**	**$ -**
Expenditures			
General Expenses	$ 25,516	$ 18,879	$ -
Total Expenditures	**$ 25,516**	**$ 18,879**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 20,449**	**$ 23,545**	**$ 23,545**

City of Denison
2025/2026 Budget
Cemetery Care Fund - Fund 081

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 324,066	$ 404,939	$ 13,500
Revenues			
Donations/Grants	$ 145,450	$ 100,000	$ -
Interest	$ 18,746	$ 18,500	$ 5,000
Total Revenues	**$ 164,196**	**$ 118,500**	**$ 5,000**
Expenditures			
General Expenses	$ -	$ -	$ -
Erosion Control	$ -	$ -	$ -
Cemetery Fencing	$ 83,323	$ 509,939	$ -
Total Expenditures	**$ 83,323**	**$ 509,939**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 404,939**	**$ 13,500**	**$ 18,500**

City of Denison
2025/2026 Budget
Law Enforcement - Seizure Fund - Fund 083

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 75,415	$ 82,142	$ 11,617
Revenues			
Seized Funds	$ 10,176	$ 14,000	$ -
Total Revenues	**$ 10,176**	**$ 14,000**	**$ -**
Expenditures			
Funds Awarded to the City	$ 3,449	$ 84,525	$ -
Returned Seizures	$ -	$ -	$ -
Total Expenditures	**$ 3,449**	**$ 84,525**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 82,142**	**$ 11,617**	**$ 11,617**

City of Denison
2025/2026 Budget
Police Training - Fund 084

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 2,070	$ 11,708	$ 17,482
Revenues			
Revenue	$ 9,195	$ 7,124	$ -
Interest	$ 443	$ 650	$ -
Total Revenues	**$ 9,638**	**$ 7,774**	**$ -**
Expenditures			
General Expenses	$ -	$ 2,000	$ -
Total Expenditures	**$ -**	**$ 2,000**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 11,708**	**$ 17,482**	**$ 17,482**

City of Denison
2025/2026 Budget
Cemetery Pre-Pay O&C Fund - Fund 086

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 158,072	$ 169,614	$ 173,206
Revenues			
Revenue	$ 12,023	$ 8,100	$ 10,000
Interest	$ 9,262	$ 6,800	$ 6,000
Total Revenues	**$ 21,284**	**$ 14,900**	**$ 16,000**
Expenditures			
Transfer to General Fund	$ 10,078	$ 10,000	$ 12,000
Total Expenditures	**$ 10,078**	**$ 10,000**	**$ 12,000**
Transfers/Audit Adjustments/Accruals	$ 335	$ (1,308)	$ -
Ending Cash Balance	**$ 169,614**	**$ 173,206**	**$ 177,206**

City of Denison
2025/2026 Budget
Tree Mitigation Fund - Fund 088

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ -	$ -	$ -
Revenues	$ -	$ -	$ -
Revenue	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**
Expenditures			
General Expenses	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ -**	**$ -**	**$ -**

City of Denison
2025/2026 Budget
Local Youth Diversion Fund - Fund 089

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 37,110	$ 50,482	$ 37,182
Revenues			
Revenue	$ 10,955	$ 9,500	$ -
Interest	$ 2,417	$ 2,200	$ -
Total Revenues	**$ 13,372**	**$ 11,700**	**$ -**
Expenditures			
Youth Diversion Coordinator Expense	$ -	$ 25,000	$ -
Total Expenditures	**$ -**	**$ 25,000**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 50,482**	**$ 37,182**	**$ 37,182**

City of Denison
2025/2026 Budget
Court Technology & Security Fund - Fund 090

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 29,440	$ 18,350	$ 16,166
Revenues			
Court Fees	$ 10,929	$ 10,000	$ 20,000
Interest	$ 1,549	$ 1,200	$ 1,000
Total Revenues	**$ 12,478**	**$ 11,200**	**$ 21,000**
Expenditures			
Transfer to GF for Security Costs	$ 8,077	$ 8,384	$ 9,200
Security Film for Courtroom	$ -	$ -	$ 20,000
Court Software Fees	$ -	$ -	$ 1,800
Miscellaneous Expenses	$ 15,491	$ 5,000	$ 1,000
Total Expenditures	**$ 23,567**	**$ 13,384**	**$ 32,000**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 18,350**	**$ 16,166**	**$ 5,166**

City of Denison
2025/2026 Budget
Municipal Court Technology Fund - Fund 091

	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 31,109	$ 33,319	$ 17,443
Revenues			
Revenue	$ 9,021	$ 5,634	$ -
Interest	$ 1,707	$ 900	$ 350
Total Revenues	**$ 10,727**	**$ 6,534**	**$ 350**
Expenditures			
Warranty Renewal - Ticket Writers	$ 1,296	$ -	$ -
Ticket Writers	$ -	$ 16,911	$ 17,000
Dell Laptop	$ -	$ 1,606	$ -
Software Maintenance Fee	$ -	$ 1,300	$ -
Miscellaneous Expenses	$ 7,292	$ 2,500	$ -
Total Expenditures	**$ 8,588**	**$ 22,317**	**$ 17,000**
Transfers/Audit Adjustments/Accruals	$ 71	$ (92)	$ -
Ending Cash Balance	**$ 33,319**	**$ 17,443**	**$ 793**

City of Denison
2025/2026 Budget
Municipal Jury Fund - Fund 092

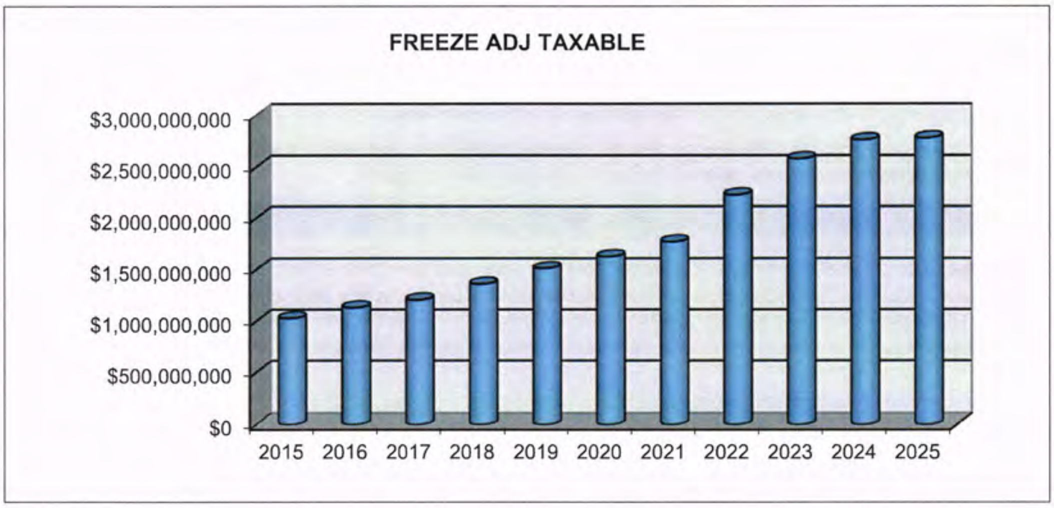
	Actual 2024	Estimated 2025	Amended 2026
Beginning Cash Balance	$ 741	$ 1,008	$ 1,238
Revenues			
Revenue	$ 219	$ 185	$ -
Interest	$ 48	$ 45	$ -
Total Revenues	**$ 267**	**$ 230**	**$ -**
Expenditures			
General Expenses	$ -	$ -	$ -
Total Expenditures	**$ -**	**$ -**	**$ -**
Transfers/Audit Adjustments/Accruals	$ -	$ -	$ -
Ending Cash Balance	**$ 1,008**	**$ 1,238**	**$ 1,238**

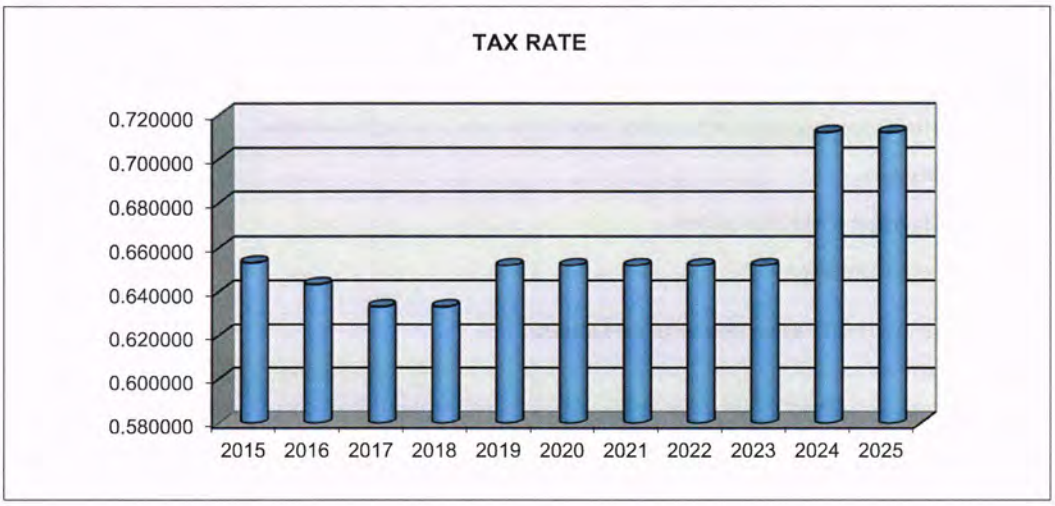
City of Denison
2025/2026 Budget
Federally Forfeited Funds - Fund 093

	Actual 2024		Estimated 2025		Amended 2026	
Beginning Cash Balance	$	53,398	$	44,795	$	38,894
Revenues						
Forfeiture Funds Awarded	$	-	$	60,499	$	-
Interest	$	1,417	$	1,100	$	1,000
Total Revenues	**$**	**1,417**	**$**	**61,599**	**$**	**1,000**
Expenditures						
Miscellaneous Expenses	$	10,021	$	7,500	$	30,000
Motorcycle Units (2)	$	-	$	60,000	$	-
	$	-	$	-	$	-
Total Expenditures	**$**	**10,021**	**$**	**67,500**	**$**	**30,000**
Transfers/Audit Adjustments/Accruals	$	-	$	-	$	-
Ending Cash Balance	**$**	**44,795**	**$**	**38,894**	**$**	**9,894**

City of Denison
2025/2026 Budget
Certified Property Valuations & Assessments

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2015	$1,025,857,299	0.653377	$6,702,716
2016	$1,128,274,899	0.643377	$7,259,061
2017	$1,205,403,620	0.633377	$7,634,749
2018	$1,357,822,666	0.633377	$8,600,136
2019	$1,510,467,960	0.652034	$9,848,765
2020	$1,627,858,207	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	0.712034	$19,657,835
2025	**$2,779,138,719**	**0.712034**	**$19,788,413**





2025 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF DENISON	(903) 465-2720
Taxing Unit Name	Phone *(area code and number)*
300 W MAIN DENISON TX 75020	WWW.DENISONTX.GOV
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

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

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 3,236,512,912
2.	**Prior year tax ceilings.** Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 491,389,243
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.		$ 2,745,123,669
4.	**Prior year total adopted tax rate.**		$ .712034 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.**		
	A. Original prior year ARB values:	$ 12,236,954	
	B. Prior year values resulting from final court decisions:	- $ 12,000,000	
	C. Prior year value loss. Subtract B from A.[3]		$ 236,954
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. Prior year ARB certified value:	$ 43,365,750	
	B. Prior year disputed value:	- $ 6,504,863	
	C. Prior year undisputed value. Subtract B from A.[4]		$ 36,860,887
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 37,097,841

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,782,221,510
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.** Enter the prior year value of property in deannexed territory. [5]	$
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: .... $ 11,587,694 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: .... + $ 6,473,847 **C. Value loss.** Add A and B. [6]	$ 18,061,541
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. **A. Prior year market value:** .... $ 301,281 **B. Current year productivity or special appraised value:** .... - $ 609 **C. Value loss.** Subtract B from A. [7]	$ 300,672
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 18,362,213
13.	**Prior year captured value of property in a TIF.** Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 660,898,903
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,102,960,394
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 14,973,793
16.	**Taxes refunded for years preceding the prior tax year.** Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 12,638
17.	**Adjusted prior year levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 14,986,431
18.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** .... $ 3,268,053,341 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: .... + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: .... - $ **D. Tax increment financing:** Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. [12] .... - $ 697,870,232 **E. Total current year value.** Add A and B, then subtract C and D.	$ 2,570,183,109

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] .... $ 125,761,290 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] .... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 125,761,290
20.	**Current year tax ceilings.** Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step.[16]	$ 503,859,783
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 9.[19] Taxing units that are not affected, enter 0.	$ 0
22.	**Current year total taxable value.** Add Lines 18E and 19C, then subtract Lines 20 and 21.[20]	$ 2,192,084,616
23.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed. [21]	$ 1,372,454
24.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for the current year. [22]	$ 86,343,615
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 87,716,069
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 2,104,368,547
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [23]	$ .712158 /$100
28.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. [24]	$ ______ /$100

SECTION 2: Voter Approval Tax Rate

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

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

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

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[18] Tex. Tax Code §26.012(1-a)
[19] Tex. Tax Code §26.04(d-3)
[20] Tex. Tax Code §26.012(6)
[21] Tex. Tax Code §26.012(17)
[22] Tex. Tax Code §26.012(17)
[23] Tex. Tax Code §26.04(c)
[24] Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ .688241 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,782,221,510
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 19,148,389
32.	**Adjusted prior year levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year........... + $ 10,968	
	B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0........ – $ 2,568,852	
	C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0........ +/- $ 0	
	D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function........ $ -2,557,884	
	E. Add Line 31 to 32D.	$ 16,590,505
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,104,368,547
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ .788384 /$100
35.	**Rate adjustment for state criminal justice mandate.** [26]	
	A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies........ – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100........ $ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
36.	**Rate adjustment for indigent health care expenditures.** [27]	
	A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose........ $ 0	
	B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose........ – $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100........ $ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100

[25] [Reserved for expansion]
[26] Tex. Tax Code §26.044
[27] Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	**Rate adjustment for county indigent defense compensation.** [28]	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30,of the current tax year, less any state grants received by the county for the same purpose.......... $ 0	
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.......................... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100... $ 0 /$100	
	D. Multiply B by 0.05 and divide by Line 33 and multiply by $100... $ 0 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0 /$100
38.	**Rate adjustment for county hospital expenditures.** [29]	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year... $ 0	
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.. $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100... $ 0 /$100	
	D. Multiply B by 0.08 and divide by Line 33 and multiply by $100... $ 0 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0 /$100
39.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year..................... $ 0	
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year... $ 0	
	C. Subtract B from A and divide by Line 33 and multiply by $100 .... $ 0 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0 /$100
40.	**Adjusted current year NNR M&O rate.** Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	$ .788384 /$100
41.	**Adjustment for prior year sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.. $ 2,771,177	
	B. Divide Line 41A by Line 33 and multiply by $100 .... $ .131686 /$100	
	C. Add Line 41B to Line 40.	$ .920070 /$100
42.	**Current year voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	$ .952272 /$100

[28] Tex. Tax Code §26.0442
[29] Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	*Disaster Line 42 (D42):* **Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. [30] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0 /$100
43.	**Total current year debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [31] Enter debt amount ..... $ 5,507,972 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 1,455,747 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 3,424,845 **E. Adjusted debt.** Subtract B, C and D from A.	$ 627,380
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [32]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 627,380
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [33] ..... 96.67 % **B.** Enter the prior year actual collection rate. ..... 96.64 % **C.** Enter the 2023 actual collection rate. ..... 96.67 % **D.** Enter the 2022 actual collection rate. ..... 96.73 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34]	96.67 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 648,991
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,192,084,616
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ .029606 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ .981878 /$100
D50.	*Disaster Line 50 (D50):* **Current year voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.	$ 0 /$100

[30] Tex. Tax Code §26.042(a)
[31] Tex. Tax Code §26.012(7)
[32] Tex. Tax Code §26.012(10) and 26.04(b)
[33] Tex. Tax Code §26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

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

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	**Taxable Sales.** For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. [35] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	$ 0
53.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [36] **Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.** Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [37] **- or -** **Taxing units that adopted the sales tax before November of the prior year.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 2,884,386
54.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,192,084,616
55.	**Sales tax adjustment rate.** Divide Line 53 by Line 54 and multiply by $100.	$ .131581 /$100
56.	**Current year NNR tax rate, unadjusted for sales tax.**[38] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet.*	$ .712158 /$100
57.	**Current year NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.** Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	$ .712158 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[39] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$ .981878 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ .850297 /$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [40] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [41]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,192,084,616
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0 /$100

[35] Tex. Tax Code §26.041(d)
[36] Tex. Tax Code §26.041(i)
[37] Tex. Tax Code §26.041(d)
[38] Tex. Tax Code §26.04(c)
[39] Tex. Tax Code §26.04(c)
[40] Tex. Tax Code §26.045(d)
[41] Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	**Current year voter-approval tax rate, adjusted for pollution control.** Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	$ .850297 /$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. [42] The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. [43]

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

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; [44]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [45] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [46]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [47]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value**	
	A. Voter-approval tax rate (Line 68)	$ .841975 /$100
	B. Unused increment rate (Line 67)	$ .141394 /$100
	C. Subtract B from A	$ .700581 /$100
	D. Adopted Tax Rate	$ .712034 /$100
	E. Subtract D from C	$ -.011453 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 2,102,114,619
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value**	
	A. Voter-approval tax rate (Line 67)	$ .859743 /$100
	B. Unused increment rate (Line 66)	$ .120469 /$100
	C. Subtract B from A	$ .739274 /$100
	D. Adopted Tax Rate	$ .652034 /$100
	E. Subtract D from C	$ .087240 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 2,020,300,739
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 1,762,510
66.	**Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value**	
	A. Voter-approval tax rate (Line 67)	$ .772503 /$100
	B. Unused increment rate (Line 66)	$ .093350 /$100
	C. Subtract B from A	$ .679153 /$100
	D. Adopted Tax Rate	$ .652034 /$100
	E. Subtract D from C	$ .027119 /$100
	F. 2022 Total Taxable Value (Line 60)	$ 1,752,149,534
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 475,165
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 2,237,675 /$100
68.	**2025 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet.* Multiply the result by 100	$ .102079 /$100
69.	**Total 2025 voter-approval tax rate, including the unused increment rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ .952376 /$100

[42] Tex. Tax Code §26.013(b)
[43] Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
[44] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[45] Tex. Tax Code §§26.0501(a) and (c)
[46] Tex. Local Gov't Code §120.007(d)
[47] Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [48]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [49]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *Voter-Approval Tax Rate Worksheet.*	$ .788384 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,192,084,616
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ .022809 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *Voter-Approval Tax Rate Worksheet.*	$ .029606 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ .840799 /$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[50]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [51]

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

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	**2024 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ .712034 /$100
76.	**Adjusted 2024 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [52] If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [53] Enter the final adjusted 2024 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0 /$100
77.	**Increase in 2024 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0 /$100
78.	**Adjusted 2024 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,102,960,394
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted 2024 taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,104,368,547
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [53]	$ 0 /$100

[48] Tex. Tax Code §26.012(8-a)
[49] Tex. Tax Code §26.063(a)(1)
[50] Tex. Tax Code §26.042(b)
[51] Tex. Tax Code §26.042(f)
[52] Tex. Tax Code §26.042(c)
[53] Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	**Current year voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	$ .952376 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. .... $ .712158 /$100
As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
Indicate the line number used: ______

Voter-approval tax rate .... $ .952376 /$100
As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
Indicate the line number used: ______

De minimis rate. .... $ .840799 /$100
If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [54]

print here Laurie Alsabbagh
Printed Name of Taxing Unit Representative

sign here ______________________ August 5, 2025
Taxing Unit Representative Date

[54] Tex. Tax Code §§26.04(c-2) and (d-2)