

CITY OF DENISON



AMENDED Operating Budget FY 2024/2025

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

This budget will raise more revenue from total property taxes than last year's budget by an amount of \$1,794,723 (13.1% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$774,333.

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

FOR: Mayor Robert Crawley, Council Members: Teresa Adams, Michael Courtright, James Thorne, Aaron Thomas, Josh Massey, and Spence Redwine.

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	Adopted FY2025	Adopted FY2024
Property Tax Rate:	0.712034	0.652034
No New Revenue Tax Rate:	0.658060	0.642342
No New Revenue M&O Tax Rate:	0.640569	0.626025
Voter Approval Tax Rate:	0.841975	0.859743
Debt Rate:	0.023793	0.088930

The total amount of all outstanding general obligation debt is \$187,990,000

Of this amount, \$151,768,000 is considered self-supporting. Self-supporting debt is currently secured by water and sewer revenues as well as third party funding. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



City of Denison, Texas

Elected Officials

Robert Crawley
Mayor

Michael Courtright
Council Member, Place 1

Spence Redwine
Council Member, Place 4

James Thorne
Council Member, Place 2

Aaron Thomas
Council Member, Place 5

Josh Massey
Council Member, Place 3

Teresa Adams, Mayor Pro Tem
Council Member, Place 6

Administrative Officials

Bobby Atteberry
Interim City Manager

Renee' Waggoner
Assistant City Manager

Laurie Alsabbagh
Director of Finance

Mary Tate
Director of Development
Services

Mike Gudgel
Police Chief

Kenneth Jacks
Fire Chief

Ronnie Bates
Director of Public Works

Amy Lay
Director of Employee Services

Chris Wallentine
Assistant to the City Manager/
City Clerk

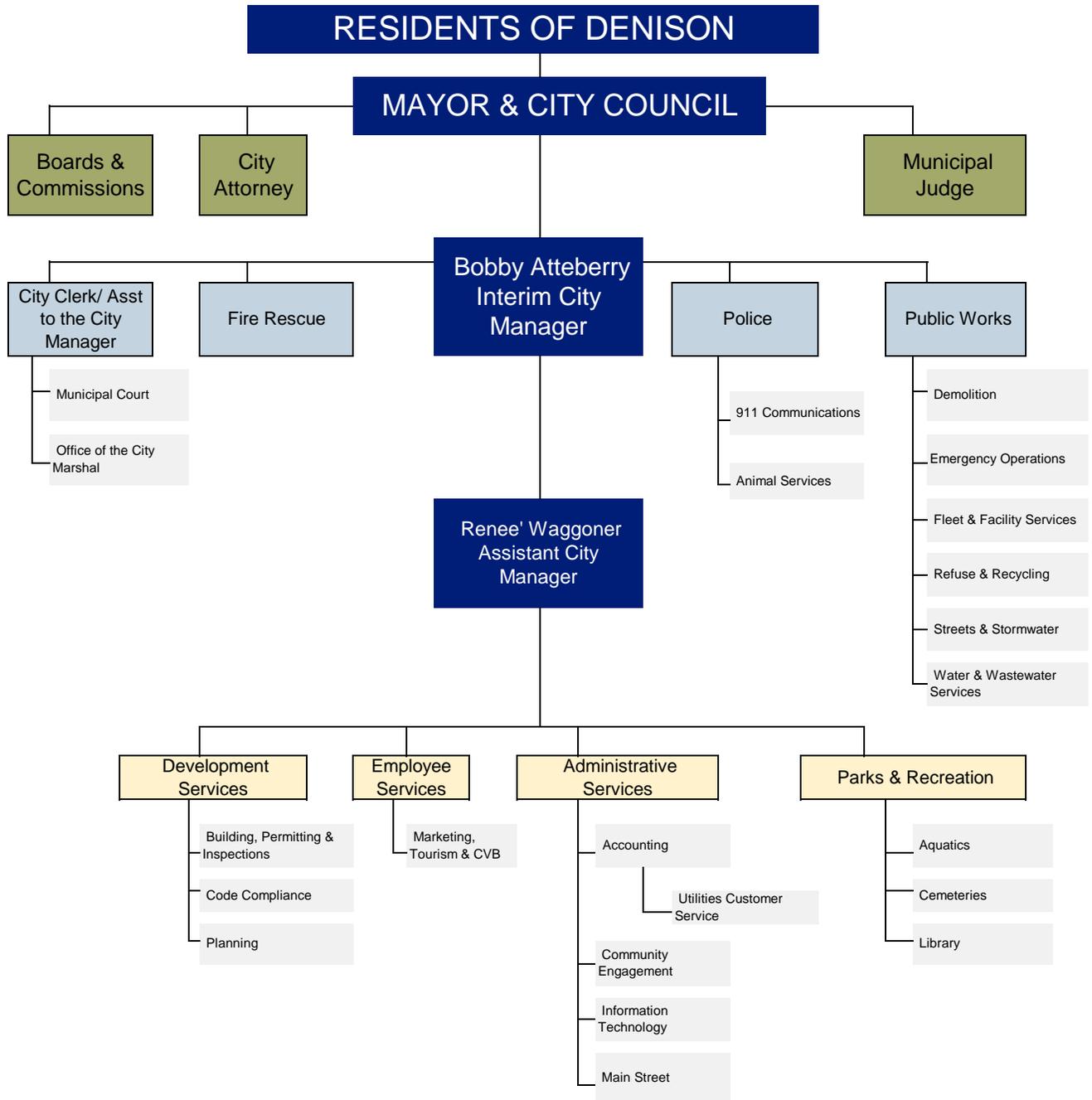
Mark Christopher
Director of Information Technology

Amanda Parsons
Director of Parks & Recreation

Donna Dow
Director of Main Street

Gregory Mitchell
Director of Library

**City of Denison
2024/2025 Budget
Organizational Chart**



CITY OF DENISON

City Hall
300 W. Main Street
Denison, TX 75020

903.465.2720 | Phone



November 15, 2024

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

RE: City of Denison Fiscal Year 2025 Budget

Dear Honorable Mayor and Members of the City Council,

I'm pleased to present you with the City of Denison's Fiscal Year 2025 Budget. As you know, this document is the culmination of months of committed work and coordination by the City Council and staff. Thanks to each of you for the discussion, direction, and focused guidance provided during the budget development process. The services provided to the residents of Denison are our utmost priority, and the approved budget is the mechanism for outlining and funding these services. The programs and priorities funded within this budget will help continue to move our community forward, meet the goals defined by the City Council, and exceed the expectations of the citizens of Denison.

The budget is the single most important policy document adopted by the City Council during the year. It also serves as an aid to our residents in providing a better understanding of the City's operating programs. The budget has been built on sound conservative financial principles that reflect a commitment to maintain necessary services, optimize City operations, and keep expenditures and taxpayer load to a minimum. This letter serves to summarize the major programs, policies, and initiatives within the FY2025 Budget.

City Council Budget Workshop

The City Council held an annual workshop on Friday, June 28, 2024, at the Texoma Events Center in preparation for budget adoption. The workshop consisted of a full day of staff presentations and discussion and was open to the public and to the media. The common theme of each department's presentation was growth, and the following is a summary of the projects and priorities discussed, and direction given:

Robert Crawley
Mayor

Michael Courtright
Council Place 1

James Thorne
Council Place 2

Joshua Massey
Council Place 3

Spence Redwine
Council Place 4

Aaron Thomas
Council Place 5

Teresa Adams
Council Place 6

Bobby Atteberry
Interim City Manager

Moving Forward. Kicking Back.



- **Visitor's Center.** The new Visitor Center is located at the site of a property that was unfortunately lost in a fire on Main Street in October 2019. This facility will serve as a place that will provide residents and tourists with local information and education about Denison. This new facility will not only serve as a welcoming point for local tourism but will also include dedicated space for staff and support our efforts to accommodate additional growth in the future. Council approved a contract with Piazza Construction in April of 2024 and construction will be tentatively complete by January 2025.
- **Community Engagement: Final Survey Results.** Staff mailed out 3,000 surveys in addition to posting the survey online. Staff stated that 2,779 surveys were delivered to the homes (7% were returned due to vacant addresses). Staff received 382 completed written surveys (379 English, 3 Spanish) and 92 surveys were online responses. The overall response rate for the survey was approximately 14%. **Key Findings:** Safety remains a top priority of the citizens and the residents identify the economy as a potential area of focus; mobility of the streets continues to be an area of opportunity; 92% say utility infrastructure should be an area of focus; 82% very or somewhat likely to recommend Denison as a place to live; 84% very or somewhat likely to remain in Denison for the next five years; and 71% say their neighborhood is an excellent or good place to live. The final survey results are posted online for the Public at <https://www.denisontx.gov/678/Community-Survey>
- **Finance: Funding our Future.** Staff discussed challenges with financing the long-awaited growth that is finally coming to fruition. Needs for infrastructure and capital improvement projects have never been greater. Staff have worked with financial advisors and bond council to ensure necessary projects can be funded. This includes Denison's largest bond issuance of \$53,450,000 to support the buildout and enhancements of the City's waterworks and sewer system, as well as needed repairs to Loy Lake Dam. A tax note in the amount of \$3,860,000 was also secured in the interest of the buildout of the new Visitor's Center located in the heart of Main Street. Finance is currently considering similar financing standards for FY2025, utilizing creative avenues to meet the community goal of "Moving Forward" while maintaining fiscal responsibility.
- **Development Services: Talented and Tenacious.** This year's presentation provided various staff members with the opportunity to present on their division's successes leading up to the Budget Workshop as well as highlight the department's needs. All divisions expressed the need for additional staff in order to maintain and sustain a high level of customer service. Planning and Zoning successfully navigated the adoption of the Preston Harbor Planned Development District in addition to several other entitlements for mixed-use developments. Planning staff continues to collaborate with other departments to improve the development process within the City and applied for funding to assist with rewriting the Zoning Ordinance and updating the Comprehensive Plan, Land Use Plan, and Building Codes. Additional funds have been secured to develop a Safety Action Plan in conjunction with the Public Works Department. The Building Department demonstrated patience through staff turnover and the implementation of Impact Fees. Additionally, the past year has been dedicated to exploring permitting software and preparing staff and the public for the transition to MyGovernmentOnline (MGO). FY2024 ended with 1,936 permits issued with a total valuation of \$76,680,566. This number encompasses 196 Single Family Permits and 2 Duplex Permits. There were almost 14,000 building inspections completed, and 70 Certificates of Occupancy issued. Code Compliance staff developed Standard Operating Procedures and took a proactive, community-minded approach to their interactions with the community as was exhibited with The Big Event. The Big Event brought volunteers, sponsors, business owners, staff, DISD, and residents together for a service-oriented day. Additional efforts have focused on closing Minimum Property Standards cases, expanding Neighborhood Services programs, and partnership development within the City and Grayson County.

Moving Forward. Kicking Back.



- **Employee Services: Team Denison.**
 - *New Positions.* Based on development and growth projections, the City Council approved the following full-time positions:
 - Planner
 - Plan Reviewer
 - Police Officer (2 positions)
 - *Pay Increases.* City Council prioritized as many positions up to, or close to, market rate as possible. Those positions received an average increase of 7%. Additionally, all staff received a 4% Cost of Living Adjustment. These efforts will help Team Denison attract and retain quality staff who can be fairly compensated for their service to the community.
- **Waterloo Pool Renovations.** FY2024 efforts in assessment of Waterloo Pool’s facility and enclosure repair needs resulting in a probable construction cost of \$4.9 million. Due to funding challenges, the scope of work was re-evaluated to allow for emergency repair work to be performed, within budget, at a substantially lower cost. The probable construction cost is now \$500K, which will allow emergency structural stability and reinforcement repairs to the facility enclosure. In addition, there will be emergency repairs to operation equipment, such as an air exchange system, which will aid in the longevity of the structural repairs, as well as provide a safer and healthier environment for pool members. These repairs will extend the lifespan of the facility for approximately 5-10 years, with a good preventative maintenance program in place, while a replacement project can be explored.
- **Facilities Study Phase 2.** Phase 2 of the Facilities Study is 80% complete. Consultant engineers have collected all of the data into the plan and the final analysis and recommendations are expected to be finalized soon. We anticipate that the results of the study will offer valuable insights, allowing us to make more informed decisions as we move forward with budgeting for facility improvements. Staff plans to present the Facility Study to Council and the City Manager at the beginning of the calendar year.
- **CIP and Engineering: Building Denison.** Staff shared the Development Process documents created as a resource for people looking to develop in Denison. Updates to the City Ordinance for liquid waste transport, land disturbance, and concrete batch plants were also discussed as a way to help guide development and give a clear path forward for incoming projects. A CIP Portal mock-up was shown, and staff are nearing full implementation of the new project tracking and financial modeling software. Staff shared information regarding pipe bursting, which will be used for the Perrin Estates Utility Improvements.
- **Operations and Maintenance: Public Works Working.** Staff provided an update on the status of labor and equipment resources and highlighted the positive changes seen over the course of the fiscal year. Vacant positions were being filled with more and better qualified candidates, equipment ordered early on in the fiscal year was beginning to be received, and projects on existing infrastructure were progressing and or nearing completion. The Pavement Condition Assessment project was specifically highlighted for the benefit it will bring to the City in regard to understanding the need for improvements to our streets, through the use of modern data acquisition technologies, and the fiscal planning that will be needed to meet our pavement condition goals. Staff communicated the need to continue planning for growth in the upcoming fiscal years as additional resources will be required to properly equip our Operations and Maintenance teams to meet the increased workload demand.

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- **Denison Police Department: Serving, Projecting, and Growth.** The Denison Police Department remains committed to supporting our city's growth by prioritizing both current needs and future expansion. In conjunction with growth, a need for new police facilities will support the city's operational demands while providing a modern, secure environment for officers and the community. Updated infrastructure will allow us to better accommodate our expanding team, improve operational capabilities, and integrate advanced technology, all of which are essential for effective policing in a rapidly developing city. Remaining committed to our five-year staffing study, the addition of officers and professional staff is critical to meet the demands of a growing city. Through proactive community policing, we will continue to strengthen relationships with residents and reinforce our commitment to a safe Denison.
- **Denison Fire Rescue: Fast Forward.** Staff discussed several critical tasks for the Preston Harbor development, including the design of Station 4 and assessing its staffing requirements. Additionally, staff emphasized the importance of planning for the redesign of Station 1 and exploring options to relocate Station 2 to a more optimal location.

Fund Balances

The FY2025 Budget affects fund balances for both the General and Utility Funds as follows:

- **General Operating Fund:** The beginning General Fund balance is \$8,119,031 or 64 days of reserve, and the budgeted ending balance is \$8,047,829 or 60 days of reserve.
- **Utility Operating Fund:** The beginning Utility Fund balance is \$3,779,465 or 57 days of reserve, and the budgeted ending balance is \$4,000,335 or 57 days of reserve.

Capital Expenses and Expanded Services

The FY2025 Budget includes capital and other one-time expenditures to help improve delivery of services and to meet the needs of a growing population.

- **Expanded Service Requests.** City Council approved over \$5.2 million in expanded service requests in addition to the projects approved in the CIP capital plan for FY2025. These approved expenditures will help improve delivery of essential services to the citizens of Denison.

Again, I personally thank you for your guidance and support in developing the FY2025 Budget. Team Denison is pleased with the projects, programs, and priorities outlined and approved in the budget and are excited about moving Denison forward in 2025!

Sincerely,

A handwritten signature in blue ink that reads "Bobby Atteberry".

Bobby Atteberry
Interim City Manager

Moving Forward. Kicking Back.



City of Denison, Texas

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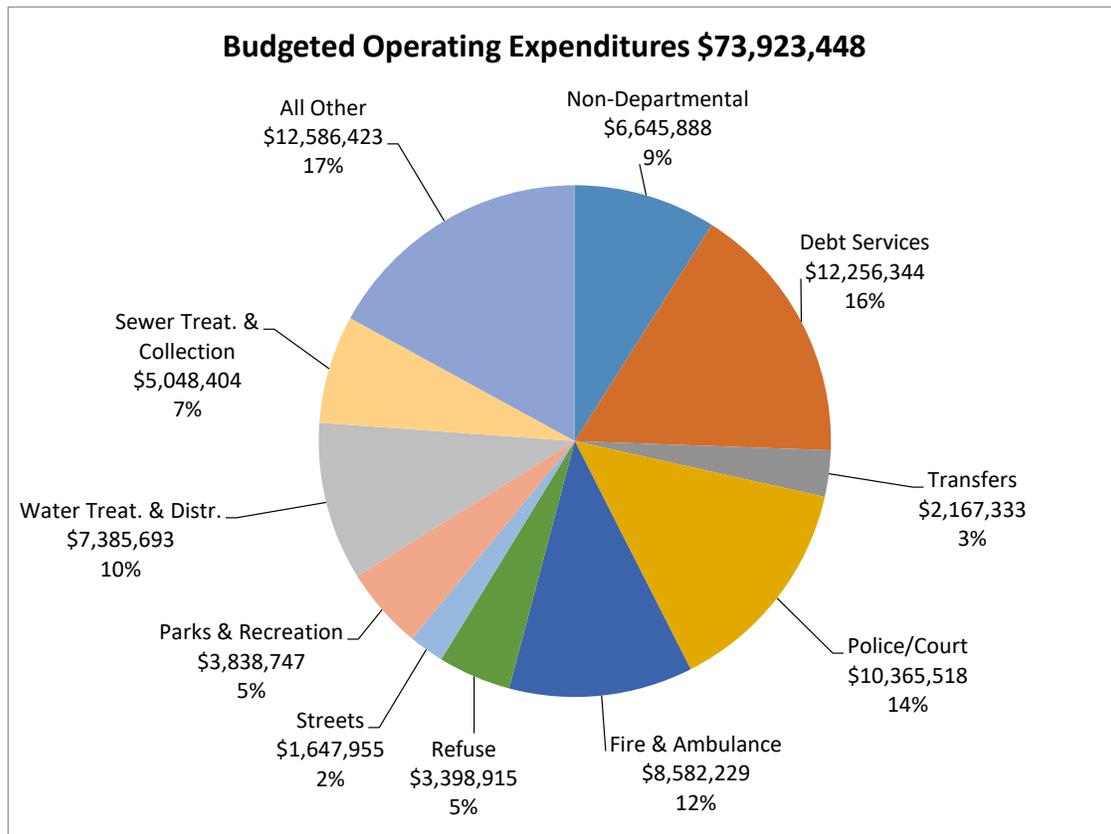
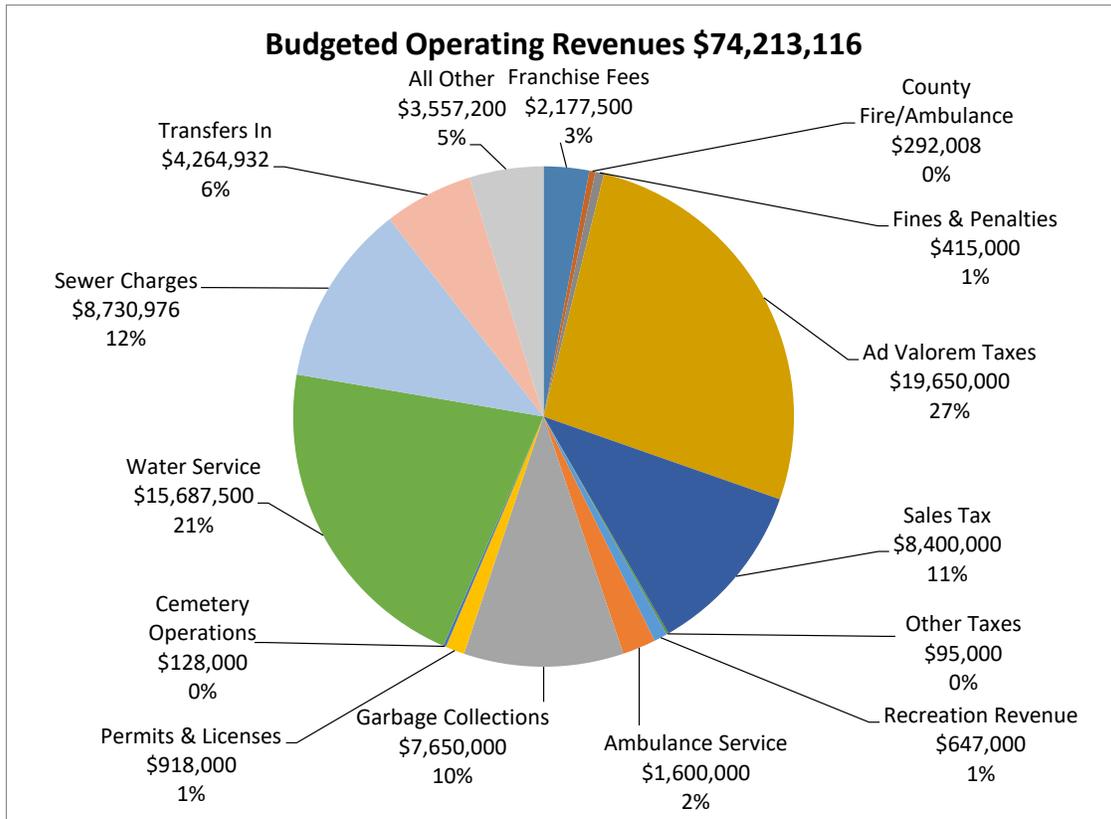
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City of Denison
2024/2025 Budget
Budget Quick Reference Guide

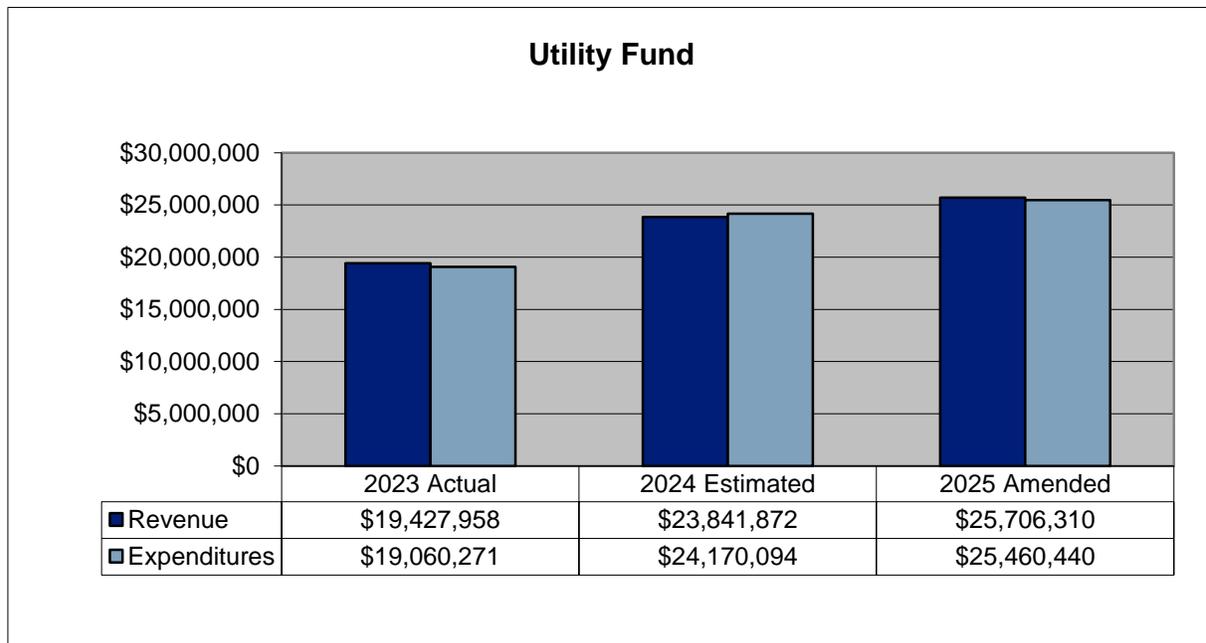
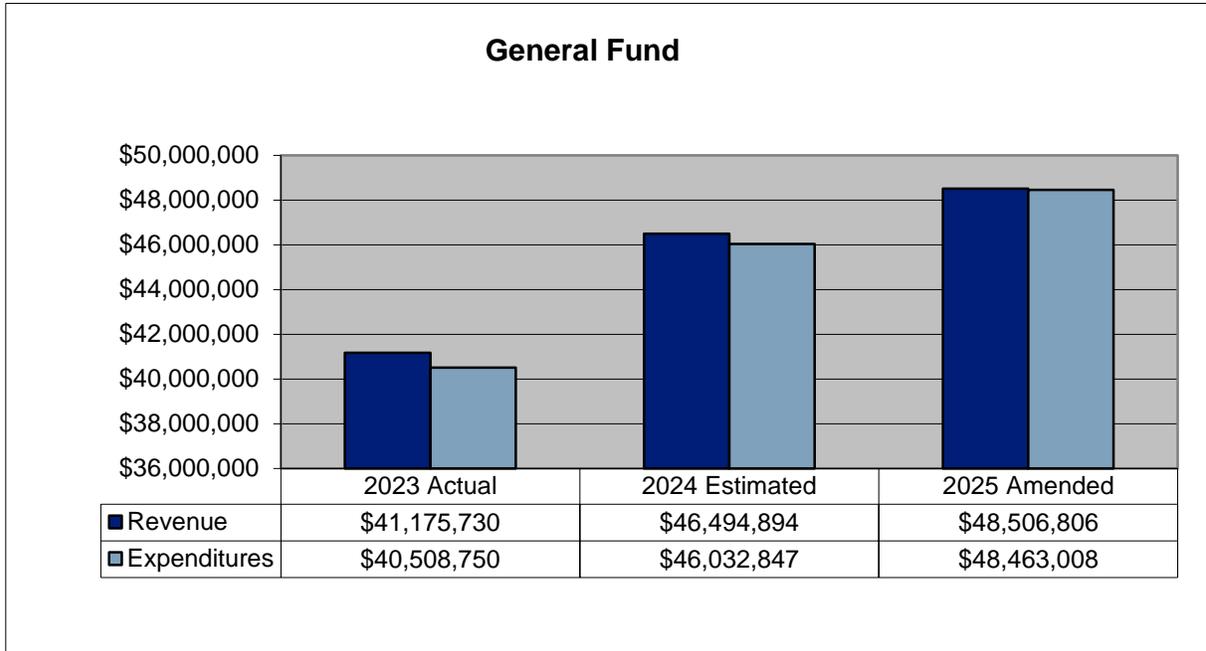
General (GF) & Utility (UF) Funds	Property Tax (Ad Valorem)
<ul style="list-style-type: none"> • GF Projected Revenue: \$48,506,806 • UF Projected Revenue: \$25,706,310 • Average Residential Monthly Utility Bill (5,982-gallon usage) <ul style="list-style-type: none"> ○ Trash/Recycling: \$31.53 ○ Water: \$54.02 ○ Sewer: \$58.03 ○ Total: \$143.58 	<ul style="list-style-type: none"> • Current rate: \$0.712034 per \$100 value • Projected Revenue: \$20,133,735 <ul style="list-style-type: none"> ○ M&O: \$19,650,000 ○ I&S: \$483,735 • \$0.01 of the rate generates \$282,764 • Represents 41% of GF Operating Revenue
Sales Tax	General Capital Fund
<ul style="list-style-type: none"> • Sales Tax Rate: 8.25% <ul style="list-style-type: none"> ○ State of Texas: 6.25% ○ City of Denison: 2% <ul style="list-style-type: none"> 1.5% City 0.5% DDA • Projected Revenue: \$11,200,000 <ul style="list-style-type: none"> ○ To the City: \$8,400,000 ○ To DDA: \$2,800,000 • Represents 17% of GF Revenue 	<ul style="list-style-type: none"> • Purpose: Fund one-time purchases such as capital equipment or projects • Funds are transferred from GF in the amount equal to 5% of sales tax revenue • For FY2025 there was \$0 budgeted for transfer to the general capital fund.
Utility Capital Fund	Parks & Recreation Fund
<ul style="list-style-type: none"> • Purpose: Fund one-time utility purchases such as water/sewer equipment or projects • Funds are transferred from Utility Fund in the amount equal to 5% of water sales • For FY2025 there was \$0 budgeted for transfer to the utility capital fund. 	<ul style="list-style-type: none"> • Purpose: Fund P&R facilities including Waterloo Park, Waterloo Pool, and general park improvements for all City parks • Funds come from 3 separate opt-out fees on utility bills • \$1.50/month for Waterloo Park <ul style="list-style-type: none"> ○ ~\$93,000 annual revenue • \$2.00/month for General Park Maintenance <ul style="list-style-type: none"> ○ ~\$130,000 annual revenue • \$5.00/month for Waterloo Pool <ul style="list-style-type: none"> ○ ~\$315,000 annual revenue to support operations of the pool

City of Denison 2024/2025 Budget



City of Denison 2024/2025 Budget 3-Year Assessment

	Actual 2023	Estimated 2024	Amended 2025
Revenue Totals:	\$ 60,603,688	\$ 70,336,765	\$ 74,213,116
Expenditure Totals:	\$ (59,569,021)	\$ (70,202,941)	\$ (73,923,448)
Net Grand Totals:	\$ 1,034,667	\$ 133,824	\$ 289,668



GENERAL FUND

General Fund

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

The following divisions are funded from General Fund revenues:

- Emergency Operations Center (General Fund)
- Executive Services
- Main Street
- Non-Departmental
- Office of the City Marshal
- Cemeteries
- Information Technology
- Employee Services
- Accounting
- Municipal Court
- Public Library
- Marketing & Tourism
- Community 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
2024/2025 Budget
General Fund Estimated Cash Position - Fund 001**

	Actual 2023	Estimated 2024	Amended 2025
Beginning Fund Balance	\$ 6,778,048	\$ 7,667,202	\$ 8,119,031
Revenues	\$ 41,175,730	\$ 46,494,894	\$ 48,506,806
Expenditures	\$ (40,508,750)	\$ (46,032,847)	\$ (48,463,008)
Audit Adjustments/Accruals/Appropriations	\$ 222,174	\$ (10,218)	\$ (115,000)
Ending Fund Balance	\$ 7,667,202	\$ 8,119,031	\$ 8,047,829

**City of Denison
2024/2025 Budget
General Fund Classification Totals**

Classification		Actual 2023		Estimated 2024		Amended 2025
Revenues						
600-Revenue	\$	41,175,730	\$	46,494,894	\$	48,506,806
Revenue Totals:	\$	41,175,730	\$	46,494,894	\$	48,506,806
Expenditures						
100 - Personnel	\$	21,334,966	\$	24,584,279	\$	27,304,823
200 - Contractual/Fixed	\$	11,571,302	\$	13,701,255	\$	14,949,641
300 - Supplies	\$	6,339,643	\$	6,314,348	\$	4,607,147
400 - Debt Service	\$	1,134,530	\$	1,347,722	\$	1,515,897
500 - Capital Outlay	\$	128,309	\$	85,243	\$	85,500
Expenditure Totals:	\$	40,508,750	\$	46,032,847	\$	48,463,008
Revenue Total:	\$	41,175,730	\$	46,494,894	\$	48,506,806
Expenditure Total:	\$	(40,508,750)	\$	(46,032,847)	\$	(48,463,008)
General Fund Net Total:	\$	666,980	\$	462,047	\$	43,798

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
Revenues			
Division: 600			
60010 Current Taxes	\$ 10,352,503	\$ 10,954,477	\$ 14,700,000
60020 Current Delinquent Taxes	\$ 3,414,680	\$ 4,396,078	\$ 4,600,000
60030 Delinquent Taxes	\$ 176,481	\$ 165,011	\$ 175,000
60040 Mixed Beverages	\$ 81,971	\$ 103,627	\$ 85,000
60050 Sales Tax	\$ 8,140,375	\$ 8,313,530	\$ 8,400,000
60060 Bingo Tax	\$ 4,250	\$ 10,577	\$ 10,000
60070 P.I.L.O.T.	\$ 50,977	\$ 49,535	\$ 50,000
60090 Atmos Energy	\$ 457,412	\$ 448,103	\$ 450,000
60100 Electricity Franchise Fee	\$ 964,804	\$ 974,465	\$ 985,000
60110 Telephone Fees	\$ 41,710	\$ 37,519	\$ 35,000
60120 Cableone	\$ 129,392	\$ 151,088	\$ 125,000
60130 Encroachment fees	\$ 900	\$ 700	\$ -
60140 W&S Franchise Fees	\$ 890,214	\$ 501,598	\$ 582,500
60150 Code Compliance	\$ 129,745	\$ 83,375	\$ 85,000
61020 Licenses - Beverages	\$ 8,595	\$ 10,755	\$ 8,500
61040 Permits - Building	\$ 595,403	\$ 735,026	\$ 775,000
61050 Permits - Electrical	\$ 36,466	\$ 37,351	\$ 35,000
61060 Permits - Plumbing, Heat, AC	\$ 75,759	\$ 79,926	\$ 80,000
61070 Permits - Miscellaneous	\$ 24,875	\$ 28,975	\$ 28,000
61090 Off Prem. Sign Annual Fee	\$ 6,025	\$ 5,200	\$ 5,200
61100 Registration-Electrical, Plumbing	\$ 38,900	\$ 39,400	\$ 40,000
61120 Planning & Zoning	\$ 52,225	\$ 50,376	\$ 50,000
62010 Penalty & Interest	\$ 185,100	\$ 185,918	\$ 175,000
62020 Traffic & Criminal	\$ 413,067	\$ 409,566	\$ 415,000
63000 Emergency Response	\$ 36,183	\$ 27,972	\$ 30,000
63010 Refuse Disposal	\$ 7,092,629	\$ 7,459,469	\$ 7,650,000
63020 Ambulance Service	\$ 1,599,347	\$ 1,612,105	\$ 1,600,000
63030 Swimming Pools	\$ 246,079	\$ 181,689	\$ 225,000
63045 Food Truck	\$ 31,371	\$ 36,880	\$ 35,000
63046 Kayak Rentals	\$ 829	\$ 2,796	\$ 2,000
63050 Recreation Revenue	\$ 27,785	\$ 36,012	\$ 35,000
63060 T-Bar Fields	\$ 750	\$ -	\$ -
63100 Special Refuse Charges	\$ 48,129	\$ 38,317	\$ 45,000
63110 Collection Station	\$ 58,429	\$ 71,667	\$ 60,000
63120 Concrete Box Sales	\$ 22,100	\$ 19,500	\$ 20,000
63130 Lot Sales	\$ 44,040	\$ 49,270	\$ 50,000
63140 Open/Close Fees	\$ 58,475	\$ 47,350	\$ 55,000
63150 Vault Setting/Foundation Fees	\$ 3,250	\$ 3,750	\$ 3,000
63210 Library Fees	\$ 2,480	\$ 3,437	\$ 2,500
63230 Library-Reimbursing Grant	\$ 51,258	\$ 63,902	\$ 50,000
63250 Fax & Photocopies	\$ 10,690	\$ 10,087	\$ 9,000
63950 THF Park Revenue	\$ 313,163	\$ 362,089	\$ 350,000
64030 County Services (Fire & EMS)	\$ 114,984	\$ 292,008	\$ 292,008
65010 Interest Income	\$ 369,653	\$ 600,964	\$ 420,000
65030 E-911	\$ 171,181	\$ 204,000	\$ 195,000
65040 Donations	\$ -	\$ 3,625	\$ -
65060 Lease Proceeds	\$ 774,000	\$ 3,066,342	\$ 684,000
65080 Security & Task Force Reimbursement	\$ 237,392	\$ 195,246	\$ 175,000
65090 TASWA Gainsharing	\$ 557,952	\$ 585,521	\$ 575,000
65100 Miscellaneous	\$ 278,270	\$ 417,357	\$ 350,000
65110 Transfer/W&S	\$ 1,614,960	\$ 1,706,704	\$ 650,000
65130 Gain/Loss on Sale of Assets	\$ 274,859	\$ 219,955	\$ 60,000
65140 Credit Card Convenience Fees	\$ -	\$ 77,030	\$ 80,000
65180 Grant Revenue	\$ -	\$ 165,970	\$ 120,000
65200 External Reimbursements	\$ 7,185	\$ 9,707	\$ 8,000
08100 Transfers In	\$ 856,477	\$ 1,151,999	\$ 2,782,098
General Fund Revenues	\$ 41,175,730	\$ 46,494,894	\$ 48,506,806

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
Expenditures			
001-001 Emergency Operations Center	\$ -	\$ 1,512	\$ 112,316
001-002 Executive Services	\$ 1,294,879	\$ 1,292,222	\$ 1,408,078
001-003 Main Street	\$ 463,608	\$ 434,440	\$ 549,178
001-004 Non-Departmental	\$ 6,158,470	\$ 6,605,032	\$ 6,645,888
001-007 City Marshal	\$ 135,594	\$ 129,335	\$ 153,291
001-008 Cemeteries	\$ 326,155	\$ 395,112	\$ 422,978
001-009 Information Technology	\$ 1,229,232	\$ 1,587,766	\$ 1,613,421
001-010 Employee Services	\$ 375,588	\$ 431,130	\$ 458,615
001-011 Accounting	\$ 675,951	\$ 706,438	\$ 763,711
001-015 Municipal Court	\$ 256,956	\$ 265,073	\$ 306,110
001-016 Public Library	\$ 870,948	\$ 981,897	\$ 1,065,021
001-017 Marketing & Tourism	\$ 423,818	\$ 583,329	\$ 601,397
001-018 Community Engagement	\$ 128,941	\$ 175,227	\$ 236,136
001-020 Police	\$ 6,081,997	\$ 7,409,538	\$ 8,467,249
001-022 Animal Services	\$ 357,671	\$ 396,042	\$ 437,108
001-023 Public Safety Communications	\$ 1,015,890	\$ 1,082,573	\$ 1,155,051
001-024 Denison Fire Rescue	\$ 7,512,655	\$ 8,259,092	\$ 8,582,229
001-030 Planning	\$ 563,791	\$ 654,590	\$ 850,718
001-031 Historic Preservation	\$ -	\$ -	\$ 13,750
001-037 Building Permitting & Inspections	\$ 499,946	\$ 613,482	\$ 778,950
001-038 Code Compliance	\$ 525,217	\$ 606,413	\$ 658,601
001-044 Refuse & Recycling	\$ 2,746,532	\$ 3,183,344	\$ 3,398,915
001-046 Facilities	\$ 346,543	\$ 578,676	\$ 480,203
001-055 Traffic & Markings	\$ 528,915	\$ 507,652	\$ 546,472
001-057 Street Maintenance	\$ 818,430	\$ 866,794	\$ 1,101,483
001-058 Demolition/Right-of-Way	\$ 81,453	\$ 177,436	\$ 117,474
001-060 Fleet Services	\$ 2,040,520	\$ 2,755,599	\$ 2,137,585
001-070 Parks	\$ 1,322,545	\$ 1,489,388	\$ 1,649,477
001-071 Recreation	\$ 392,717	\$ 521,421	\$ 578,044
001-074 THF Park	\$ 1,074,401	\$ 1,169,641	\$ 1,071,131
001-075 Aquatics	\$ 480,237	\$ 436,792	\$ 540,095
001-000 Transfers Out	\$ 1,742,023	\$ 1,741,197	\$ 1,517,333
001-000 Bad Debt Expense	\$ 37,129	\$ (5,337)	\$ 45,000
001-000 Capital Outlay - Right of Use Asset	\$ -	\$ -	\$ -
General Fund Expenditures	\$ 40,508,750	\$ 46,032,847	\$ 48,463,008
Revenue Total:	\$ 41,175,730	\$ 46,494,894	\$ 48,506,806
Expenditure Total:	\$ (40,508,750)	\$ (46,032,847)	\$ (48,463,008)
General Fund Net Total:	\$ 666,980	\$ 462,047	\$ 43,798



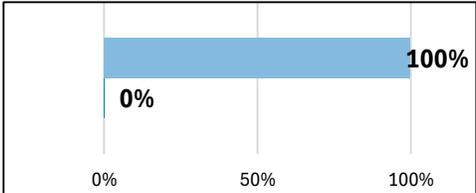
Emergency Operations
Division Code: 001

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

FULL-TIME STAFF:

	FY2025 Budgeted
Radio System Manager	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 112,316

TOTAL STAFF: 1

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Sirens Maintained	5	5	5

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ 102,641
Contractual/Fixed	\$ -	\$ -	\$ 8,675
Supplies	\$ -	\$ 1,512	\$ 1,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 1,512	\$ 112,316

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 001 - Emergency Operations Center (EOC)			
81010 Social Security - Full Time	\$ -	\$ -	\$ 6,120
81020 Retirement TMRS	\$ -	\$ -	\$ 8,904
81040 Employee Insurance	\$ -	\$ -	\$ 7,512
81050 Worker's Compensation	\$ -	\$ -	\$ 105
81100 Salaries & Wages - Full time	\$ -	\$ -	\$ 80,000
82030 Software Maintenance Fees	\$ -	\$ -	\$ 3,200
82160 Training & Travel	\$ -	\$ -	\$ 1,000
82730 Community Outreach	\$ -	\$ -	\$ 1,500
83300 Department Supplies	\$ -	\$ 1,512	\$ 1,000
84130 Contracts & Agreements	\$ -	\$ -	\$ 2,975
Division Total: Emergency Operations Center	\$ -	\$ 1,512	\$ 112,316



Executive Services

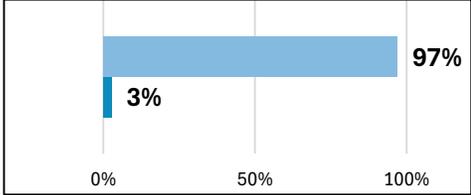
Division Code: 002

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

FULL-TIME STAFF:

	FY2025 Budgeted
City Manager	1
Assistant City Manager	1
Asst to the City Mgr/City Clerk	1
Executive Asst/Deputy City Clerk	1
Welcome Services Representative	1
Administrative Asst	1
City Council Members	7

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 1,408,078

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Council Meetings (Reg, Spec & Work Sessions)	25	24	26
Ordinances Adopted	69	81	53
Resolutions Approved	48	26	27
Open Records Requests Received	955	1,033	1,231

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 507,464	\$ 553,471	\$ 593,403
Contractual/Fixed	\$ 750,474	\$ 706,650	\$ 791,600
Supplies	\$ 36,942	\$ 32,102	\$ 23,075
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,294,879	\$ 1,292,222	\$ 1,408,078

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 002 - Executive Services			
81010 Social Security - Full Time	\$ 30,105	\$ 31,351	\$ 35,384
81015 Social Security - Part Time	\$ 321	\$ 321	\$ 321
81020 Retirement TMRS	\$ 44,161	\$ 48,159	\$ 51,481
81040 Employee Insurance	\$ 20,330	\$ 25,904	\$ 34,185
81050 Workers' Compensation	\$ 432	\$ 454	\$ 610
81080 Longevity	\$ 1,585	\$ 900	\$ 2,280
81100 Salaries & Wages - Full Time	\$ 404,072	\$ 436,566	\$ 460,261
81150 Salaries & Wages - Part Time	\$ 4,201	\$ 4,201	\$ 4,200
81198 Accrued Wages	\$ 2,256	\$ 5,616	\$ 4,681
82030 Software Maintenance Fees	\$ -	\$ -	\$ -
82040 Postage	\$ 603	\$ 798	\$ 1,250
82160 Training/Travel	\$ 22,071	\$ 28,340	\$ 35,000
82180 Tuition Reimbursement	\$ 5,250	\$ 3,595	\$ 5,250
82210 Enterprise Car Rental Program	\$ 14,018	\$ 24,518	\$ 22,500
82700 Professional Fees	\$ 282,353	\$ 290,864	\$ 338,500
82740 Advertising	\$ 7,474	\$ 5,465	\$ 13,000
82780 Printing & Binding	\$ -	\$ 666	\$ 500
82820 Membership/Subscriptions	\$ 7,237	\$ 5,596	\$ 5,600
83010 Office Supplies	\$ 6,088	\$ 4,536	\$ 6,500
83020 Service Awards	\$ 122	\$ -	\$ 800
83050 Hospitality	\$ 525	\$ 1,143	\$ 1,050
83060 Uniforms/Boots	\$ 512	\$ -	\$ -
83120 Food	\$ 8,090	\$ 7,263	\$ 6,000
83300 Department Supplies	\$ 11,718	\$ 1,781	\$ -
83460 Auto Maintenance	\$ -	\$ -	\$ 225
83930 Special Events	\$ 9,888	\$ 17,379	\$ 8,500
84360 Elections	\$ 19,082	\$ 12,729	\$ 20,000
84400 Legal Services	\$ 392,386	\$ 334,078	\$ 350,000
Division Total: Executive Services	\$ 1,294,879	\$ 1,292,222	\$ 1,408,078



Main Street

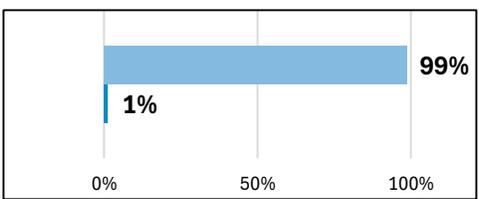
Division Code: 003

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of Main Street	1
Main Street Coordinator	1
Management Asst - Main Street	1
Crew Leader - Main Street	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	549,178

TOTAL STAFF: 4

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Total Unique Downtown Visitors	273,100	273,600	301,000
Occupancy Rate	80%	87%	86%
Full-Time Employees in Downtown District	1,004	1,065	1,081
Part-Time Employees in Downtown District	305	323	343

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 267,160	\$ 290,136	\$ 315,928
Contractual/Fixed	\$ 78,827	\$ 64,179	\$ 48,100
Supplies	\$ 117,620	\$ 80,125	\$ 185,150
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 463,608	\$ 434,440	\$ 549,178

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 003 - Main Street			
81010 Social Security - Full Time	\$ 14,965	\$ 16,497	\$ 18,121
81015 Social Security - Part Time	\$ 300	\$ -	\$ -
81020 Retirement TMRS	\$ 21,976	\$ 24,691	\$ 26,365
81040 Employee Insurance	\$ 21,464	\$ 23,214	\$ 29,749
81050 Workers' Compensation	\$ 206	\$ 213	\$ 305
81080 Longevity	\$ 1,205	\$ 1,159	\$ 1,080
81090 Overtime	\$ 3,694	\$ 1,834	\$ 3,000
81100 Salaries & Wages - Full Time	\$ 196,946	\$ 220,616	\$ 232,801
81150 Salaries & Wages - Part Time	\$ 3,924	\$ -	\$ -
81198 Accrued Wages	\$ 2,481	\$ 1,913	\$ 4,507
82030 Software Maintenance Fees	\$ 8	\$ -	\$ -
82040 Postage	\$ 124	\$ 82	\$ 200
82160 Training/Travel	\$ 22,955	\$ 15,652	\$ 10,500
82620 Electricity	\$ 1,568	\$ 5,474	\$ 5,600
82700 Professional Fees	\$ 11,928	\$ 2,556	\$ 2,000
82730 Community Outreach	\$ 72	\$ -	\$ -
82740 Advertising	\$ 19,693	\$ 16,793	\$ 12,000
82750 Rent	\$ 10,113	\$ 10,316	\$ 5,300
82780 Printing & Binding	\$ 10,499	\$ 11,078	\$ 10,000
82820 Membership/Subscriptions	\$ 1,867	\$ 2,227	\$ 2,500
83010 Office Supplies	\$ 1,032	\$ 1,039	\$ 1,200
83020 Service Awards	\$ 747	\$ -	\$ 1,000
83060 Uniforms/ Boots	\$ -	\$ 327	\$ 1,000
83280 Minor Tools	\$ -	\$ 1,144	\$ 2,500
83290 Safety/ PPE	\$ 108	\$ -	\$ -
83300 Department Supplies	\$ 199	\$ 2,206	\$ 2,000
83460 Auto Maintenance	\$ -	\$ -	\$ 450
83480 Machine & Equipment Maintenance	\$ 22	\$ -	\$ -
83920 Historic Preservation	\$ 32	\$ 812	\$ 2,000
83930 Special Events	\$ 115,480	\$ 74,596	\$ 175,000
Division Total: Main Street	\$ 463,608	\$ 434,440	\$ 549,178



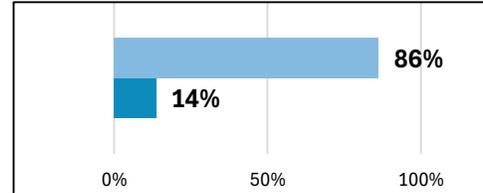
**Non-Departmental
Division Code: 004**

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

FULL-TIME STAFF:

	FY2025 Budgeted
N/A	0

**RATIO OF FY25 GENERAL FUND
EXPENSE:**



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 6,645,888

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 2,521,245	\$ 3,017,800	\$ 4,151,099
Supplies	\$ 2,464,009	\$ 2,238,009	\$ 978,892
Debt Service	\$ 1,134,530	\$ 1,347,722	\$ 1,515,897
Capital Outlay	\$ 38,687	\$ 1,502	\$ -
Total Expenditures	\$ 6,158,470	\$ 6,605,032	\$ 6,645,888

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 004 - Non-Departmental			
82210 Enterprise Car Rental Program	\$ -	\$ -	\$ -
82620 Electricity	\$ 30,627	\$ 30,627	\$ 30,627
82700 Professional Fees	\$ 43,350	\$ 12,127	\$ -
82820 Membership/Subscriptions	\$ 11,947	\$ 16,737	\$ 17,500
82905 Grant Match	\$ -	\$ -	\$ 195,000
83285 Capital Requests (Proposed)	\$ 77,714	\$ 32,253	\$ 294,892
83286 Capital Requests (Lease)	\$ 2,384,913	\$ 2,205,756	\$ 684,000
83287 Capital Requests (Appropriated)	\$ 38,687	\$ 1,502	\$ -
83980 Miscellaneous	\$ 1,382	\$ -	\$ -
84040 Utility Rate Case Expense	\$ -	\$ -	\$ -
84060 Insurance-Liability	\$ 222,756	\$ 281,256	\$ 345,000
84110 Texoma Community Center Contrib.	\$ 40,000	\$ 45,000	\$ 45,000
84115 Texoma Family Shelter	\$ 25,000	\$ 500	\$ -
84130 Contracts & Agreements	\$ 124,099	\$ 111,281	\$ 117,000
84140 Contingency	\$ 156,067	\$ 4,765	\$ 42,000
84160 Taps Contract	\$ 39,375	\$ 31,500	\$ 31,500
84170 Credit Card Merchant Fees	\$ 83,803	\$ 99,937	\$ 100,000
84180 Claims & Refunds	\$ 350	\$ 60,081	\$ 1,500
84260 Interest Expense	\$ 108,847	\$ 151,216	\$ 272,312
84270 Lease Payments	\$ 1,134,530	\$ 1,347,722	\$ 1,515,897
84400 Legal Services	\$ -	\$ 1,086	\$ 25,000
84700 Tax Collections	\$ 13,267	\$ 13,388	\$ 13,500
84940 TIRZ Contributions	\$ 1,306,078	\$ 1,740,673	\$ 2,525,160
84941 TIRZ Administration	\$ 612	\$ 19,014	\$ 15,000
84950 Appraisal District	\$ 315,067	\$ 398,611	\$ 375,000
Division Total: Non-Departmental	\$ 6,158,470	\$ 6,605,032	\$ 6,645,888



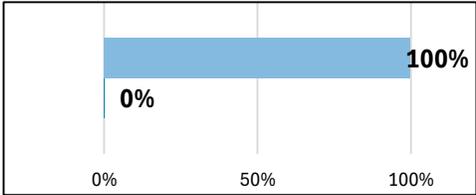
Office of the City Marshal
Division Code: 007

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

FULL-TIME STAFF:

	FY2025 Budgeted
City Marshal	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 153,291

TOTAL STAFF:	1
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PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Warrants Cleared	1,959	1,726	1,962
Warrants Served	4,786	4,564	4,902
Staff Training and Development Hours	70	78	46

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 121,854	\$ 117,271	\$ 137,116
Contractual/Fixed	\$ 13,333	\$ 11,630	\$ 14,700
Supplies	\$ 408	\$ 434	\$ 1,475
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 135,594	\$ 129,335	\$ 153,291

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 007 - City Marshal			
81010 Social Security - Full Time	\$ 5,671	\$ 6,148	\$ 6,441
81015 Social Security - Part Time	\$ 1,847	\$ 939	\$ 1,913
81020 Retirement TMRS	\$ 8,074	\$ 8,874	\$ 9,371
81040 Employee Insurance	\$ 6,234	\$ 6,965	\$ 7,527
81050 Workers' Compensation	\$ 1,062	\$ 1,372	\$ 1,684
81080 Longevity	\$ 203	\$ 268	\$ 360
81100 Salaries & Wages - Full Time	\$ 74,315	\$ 80,500	\$ 83,838
81150 Salaries & Wages - Part Time	\$ 24,143	\$ 12,275	\$ 25,000
81198 Accrued Wages	\$ 305	\$ (70)	\$ 982
82160 Training/Travel	\$ 3,369	\$ 1,666	\$ 4,500
82210 Enterprise Car Rental Program	\$ 9,964	\$ 9,964	\$ 9,900
82700 Professional Fees	\$ -	\$ -	\$ 200
82820 Membership/Subscriptions	\$ -	\$ -	\$ 100
83010 Office Supplies	\$ 350	\$ 434	\$ 250
83060 Uniforms/Boots	\$ 58	\$ -	\$ 500
83290 Safety/PPE	\$ -	\$ -	\$ 500
83460 Auto Maintenance	\$ -	\$ -	\$ 225
Division Total: City Marshal	\$ 135,594	\$ 129,335	\$ 153,291



Cemeteries

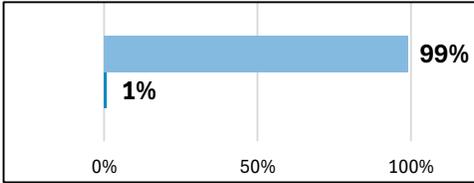
Division Code: 008

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

FULL-TIME STAFF:

	FY2025 Budgeted
Foreman-Cemetery	1
Crew Leader-Cemetery	1
Administrative Asst-Cemetery	1
Utility Worker	2

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$ 48,463,008
Total Division Expenditures	\$ 422,978

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Cemeteries Maintained	6	6	6
Total Cemetery Acreage	77	77	77
Burials Performed	121	117	89
Lots Sold	48	49	51
Chapel Reservations	69	85	47

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 255,829	\$ 316,219	\$ 335,378
Contractual/Fixed	\$ 32,447	\$ 39,086	\$ 46,625
Supplies	\$ 37,879	\$ 39,807	\$ 40,975
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 326,155	\$ 395,112	\$ 422,978

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 008 - Cemeteries			
81010 Social Security - Full Time	\$ 12,497	\$ 15,337	\$ 17,201
81015 Social Security - Part Time	\$ 1,705	\$ 2,029	\$ 1,836
81020 Retirement TMRS	\$ 18,381	\$ 23,363	\$ 25,026
81040 Employee Insurance	\$ 26,094	\$ 33,380	\$ 36,929
81050 Workers' Compensation	\$ 3,702	\$ 3,634	\$ 5,377
81080 Longevity	\$ 148	\$ 621	\$ 1,020
81090 Overtime	\$ 3,874	\$ 4,935	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 165,762	\$ 207,134	\$ 218,834
81150 Salaries & Wages - Part Time	\$ 22,284	\$ 26,528	\$ 24,000
81198 Accrued Wages	\$ 1,383	\$ (742)	\$ 155
82040 Postage	\$ 111	\$ 118	\$ 150
82120 Equipment Rental	\$ -	\$ -	\$ 2,500
82140 Oil & Filters	\$ 83	\$ -	\$ 100
82160 Training/Travel	\$ 4,082	\$ 2,185	\$ 2,000
82210 Enterprise Rental Car Program	\$ -	\$ 9,402	\$ 11,900
82420 Building & Grounds Maintenance	\$ 13,816	\$ 11,531	\$ 11,000
82620 Electricity	\$ 4,655	\$ 5,674	\$ 6,000
82700 Professional Fees	\$ 1,500	\$ 77	\$ -
82710 Temporary-Contract Labor	\$ -	\$ -	\$ 3,000
82740 Advertising	\$ -	\$ 17	\$ -
82820 Membership/Subscriptions	\$ 8,201	\$ 10,083	\$ 9,975
83010 Office Supplies	\$ 952	\$ 883	\$ 1,000
83040 Janitorial Expense	\$ -	\$ -	\$ 1,500
83060 Uniforms/Boots	\$ 3,015	\$ 3,154	\$ 2,650
83160 Auto/Equip Fuel	\$ 5,327	\$ 4,246	\$ 4,500
83240 Chemical Supplies	\$ 3,905	\$ 2,328	\$ 5,000
83280 Minor Tools	\$ 1,272	\$ 4,152	\$ 4,000
83290 Safety/PPE	\$ 347	\$ 354	\$ 400
83300 Department Supplies	\$ 3,847	\$ 5,878	\$ 3,200
83378 Burial Supplies	\$ 14,347	\$ 10,931	\$ 16,000
83440 Building Maint	\$ 347	\$ 807	\$ -
83460 Auto Maintenance	\$ -	\$ -	\$ 225
83480 Machine & Equipment Maintenance	\$ 4,523	\$ 7,073	\$ 2,500
Division Total: Cemeteries	\$ 326,155	\$ 395,112	\$ 422,978



Information Technology

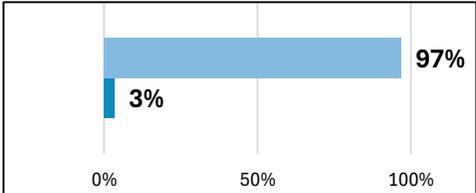
Division Code: 009

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of I.T.	1
Cybersecurity & Infra. Engineer	1
I.T. Administrator	1
Senior I.T. Support Technician	2
I.T. Support Technician	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	1,613,421

TOTAL STAFF:	6
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PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
HelpDesk Tickets Resolved	5466	5709	5191
HelpDesk Average Response Time	10 Min	10 Min	10 Min
Number of Emails Blocked by Spam Filters	50k+	60k+	65k+

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 416,343	\$ 469,571	\$ 580,946
Contractual/Fixed	\$ 758,385	\$ 943,477	\$ 868,775
Supplies	\$ 54,504	\$ 174,717	\$ 163,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,229,232	\$ 1,587,766	\$ 1,613,421

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 009 - Information Technology			
81010 Social Security - Full Time	\$ 23,773	\$ 26,957	\$ 34,280
81020 Retirement TMRS	\$ 35,186	\$ 39,804	\$ 49,874
81040 Employee Insurance	\$ 30,886	\$ 31,345	\$ 44,957
81050 Workers' Compensation	\$ 314	\$ 337	\$ 578
81080 Longevity	\$ 2,234	\$ 2,363	\$ 2,580
81090 Overtime	\$ 2,015	\$ 4,202	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 320,398	\$ 360,225	\$ 440,528
81198 Accrued Wages	\$ 1,537	\$ 4,339	\$ 3,149
82010 Telecommunications	\$ 271,845	\$ 316,097	\$ 312,000
82030 Software Maintenance Fees	\$ 19,520	\$ 10,534	\$ -
82031 Web Domains	\$ 313	\$ 313	\$ 475
82040 Postage	\$ -	\$ 32	\$ -
82050 Licenses	\$ 123,648	\$ 150,865	\$ 136,100
82060 Alarm/Burglary	\$ 7,200	\$ 6,706	\$ 7,800
82160 Training/Travel	\$ -	\$ 174	\$ 6,000
82210 Enterprise Car Rental Program	\$ 609	\$ 516	\$ 6,200
82430 Maintenance Fees	\$ 291,477	\$ 304,337	\$ 325,000
82450 Radio Maintenance	\$ 12,673	\$ -	\$ 10,200
82700 Professional Fees	\$ 4,830	\$ 77,620	\$ 14,000
82760 Office Machines	\$ 26,094	\$ 76,137	\$ 50,000
82820 Membership/Subscriptions	\$ 175	\$ 147	\$ 1,000
83010 Office Supplies	\$ 2,062	\$ 1,743	\$ 2,000
83060 Uniform/Boots	\$ 887	\$ -	\$ 1,000
83280 Minor Tools	\$ 245	\$ 257	\$ 250
83283 Workstation/Mobile Equipment	\$ 3,855	\$ 11,227	\$ 10,000
83284 Network Hardware	\$ 27,406	\$ 31,668	\$ 30,000
83290 Safety/PPE	\$ 13	\$ -	\$ -
83300 Department Supplies	\$ 20,035	\$ 35,701	\$ 30,000
83460 Auto Maintenance	\$ -	\$ -	\$ 450
83995 Public Safety	\$ -	\$ 94,121	\$ 90,000
Division Total: Information Technology	\$ 1,229,232	\$ 1,587,766	\$ 1,613,421



Employee Services

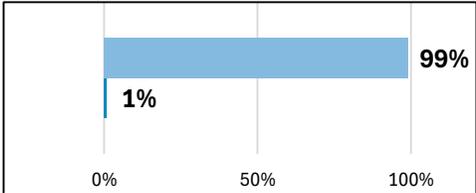
Division Code: 010

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of Employee Services	1
Employee Services Specialist	1
Employee Services Generalist	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 458,615

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
New Hires	158	127	119
Job Postings	109	107	86
Applications Received	2477	2328	2621
Turnover	2.5%	1.7%	1.6%

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 280,989	\$ 324,401	\$ 340,740
Contractual/Fixed	\$ 62,448	\$ 56,008	\$ 72,875
Supplies	\$ 32,151	\$ 50,721	\$ 45,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 375,588	\$ 431,130	\$ 458,615

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 16,348	\$ 18,765	\$ 20,303
81020 Retirement TMRS	\$ 23,913	\$ 27,874	\$ 29,539
81040 Employee Insurance	\$ 18,812	\$ 21,046	\$ 22,627
81050 Workers' Compensation	\$ 224	\$ 230	\$ 345
81080 Longevity	\$ 2,112	\$ 2,377	\$ 2,700
81100 Salaries & Wages - Full Time	\$ 218,594	\$ 251,300	\$ 262,697
81198 Accrued Wages	\$ 987	\$ 2,809	\$ 2,529
82030 Software Maintenance Fees	\$ 21,250	\$ 22,738	\$ 23,875
82040 Postage	\$ 301	\$ 242	\$ 500
82160 Training/Travel	\$ 2,911	\$ 5,166	\$ 5,000
82170 Staff Development	\$ 1,912	\$ 4,899	\$ 5,500
82700 Professional Fees	\$ 5,795	\$ 2,847	\$ 7,000
82740 Advertising	\$ 830	\$ 251	\$ 3,000
82780 Printing & Binding	\$ 192	\$ -	\$ 500
82820 Membership/Subscriptions	\$ 438	\$ 643	\$ 500
82860 Physicals	\$ 14,649	\$ 9,794	\$ 14,000
83010 Office Supplies	\$ 1,443	\$ 1,588	\$ 1,500
83020 Service Awards	\$ 4,747	\$ 6,758	\$ 5,500
83030 Employee Recognition	\$ 15,974	\$ 16,812	\$ 17,000
83050 Hospitality	\$ 1,242	\$ 931	\$ 1,000
83290 Safety/PPE	\$ 19	\$ 37	\$ -
83900 Civil Service	\$ 8,726	\$ 24,594	\$ 20,000
84760 Unemployment	\$ 14,169	\$ 9,429	\$ 13,000
Division Total: Employee Services	\$ 375,588	\$ 431,130	\$ 458,615



Accounting

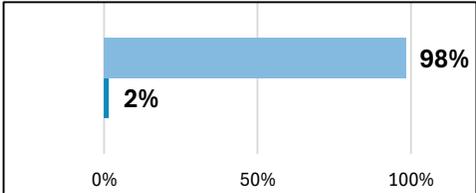
Division Code: 011

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

FULL-TIME STAFF:

	FY2025 Budgeted
Finance Director	1
Finance Controller	1
Senior Accountant	1
Accountant	1
Grants Coordinator	1
Purchasing Coordinator	1
Accounting Clerk	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	763,711

TOTAL STAFF: 7

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Invoices Paid	13,096	13,873	14,531
Purchase Orders Created	86	114	128
AR Invoices Billed	57	43	54
Journal Entries Processed	2,183	2,096	2,318
Number of Credit Cards Transactions	5,290	5,235	5,641

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 584,620	\$ 651,914	\$ 700,661
Contractual/Fixed	\$ 87,673	\$ 46,049	\$ 55,350
Supplies	\$ 3,657	\$ 8,475	\$ 7,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 675,951	\$ 706,438	\$ 763,711

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 011 - Accounting			
81010 Social Security - Full Time	\$ 35,888	\$ 38,655	\$ 41,779
81015 Social Security - Part Time	\$ 226	\$ -	\$ -
81020 Retirement TMRS	\$ 51,632	\$ 56,421	\$ 60,784
81040 Employee Insurance	\$ 42,234	\$ 45,995	\$ 52,534
81050 Workers' Compensation	\$ 462	\$ 494	\$ 712
81080 Longevity	\$ 2,504	\$ 2,663	\$ 3,180
81100 Salaries & Wages - Full Time	\$ 446,492	\$ 503,029	\$ 538,953
81150 Salaries & Wages - Part Time	\$ 2,568	\$ -	\$ -
81198 Accrued Wages	\$ 2,615	\$ 4,657	\$ 2,719
82040 Postage	\$ 2,751	\$ 2,897	\$ 3,000
82160 Training/Travel	\$ 4,699	\$ 2,017	\$ 5,500
82180 Tuition Reimbursement	\$ -	\$ -	\$ 5,250
82700 Professional Fees	\$ 78,730	\$ 39,071	\$ 40,000
82740 Advertising	\$ -	\$ 655	\$ -
82780 Printing and Binding	\$ -	\$ 29	\$ 200
82820 Membership/Subscriptions	\$ 1,494	\$ 1,380	\$ 1,400
83010 Office Supplies	\$ 3,657	\$ 7,309	\$ 6,000
83060 Uniforms/Boots	\$ -	\$ 397	\$ 700
83120 Food	\$ -	\$ 769	\$ 1,000
Division Total: Accounting	\$ 675,951	\$ 706,438	\$ 763,711



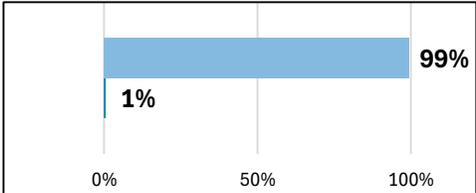
Municipal Court
Division Code: 015

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

FULL-TIME STAFF:

	FY2025 Budgeted
Court Coordinator	1
Court Clerk	2

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 306,110

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Cases Filed	4,643	5,162	4,891
Cases Disposed/Resolved	5,202	4,454	4,509
Warrants Issued	3,092	1,597	2,991
Appeals Filed	1	0	3

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 213,977	\$ 233,060	\$ 267,210
Contractual/Fixed	\$ 40,430	\$ 28,959	\$ 34,900
Supplies	\$ 2,549	\$ 3,054	\$ 4,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 256,956	\$ 265,073	\$ 306,110

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 015 - Municipal Court			
81010 Social Security - Full Time	\$ 8,752	\$ 9,935	\$ 10,864
81015 Social Security - Part Time	\$ 4,190	\$ 3,984	\$ 5,206
81020 Retirement TMRS	\$ 12,290	\$ 14,291	\$ 15,806
81040 Employee Insurance	\$ 18,649	\$ 19,047	\$ 22,183
81050 Workers' Compensation	\$ 183	\$ 187	\$ 243
81080 Longevity	\$ 125	\$ 418	\$ 780
81100 Salaries & Wages - Full Time	\$ 114,715	\$ 131,175	\$ 141,237
81150 Salaries & Wages - Part Time	\$ 54,815	\$ 52,076	\$ 68,050
81198 Accrued Wages	\$ 259	\$ 1,947	\$ 2,841
82040 Postage	\$ 3,640	\$ 4,034	\$ 3,500
82160 Training/Travel	\$ 4,401	\$ 2,579	\$ 6,000
82700 Professional Fees	\$ 32,092	\$ 22,017	\$ 25,000
82820 Membership/Subscriptions	\$ 296	\$ 330	\$ 400
83010 Office Supplies	\$ 2,549	\$ 2,899	\$ 3,000
83060 Uniforms/Boots	\$ -	\$ 155	\$ 1,000
83460 Auto Maint	\$ -	\$ -	\$ -
Division Total: Municipal Court	\$ 256,956	\$ 265,073	\$ 306,110



Public Library

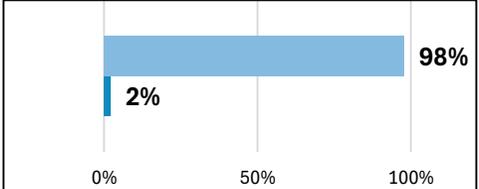
Division Code: 016

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of Library	1
Library Services Manager	1
Youth Services Librarian	1
Lending Services Supervisor	1
Administrative Assistant-Library	1
Adult Programming Coordinator	1
Technical Services Coordinator	1
Library Assistant	3
Youth Services Library Assistant	1
TOTAL STAFF:	11

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	1,065,021

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Books/Media in Collection	26,916	28,401	30,106
Books/Media Borrowed	83,216	80,994	83,450
Registered Library Cards	2,795	2,718	3,063
Library Visits	58,827	63,294	70,623
Program Attendance	36,439	44,761	47,113

EXPENDITURES SUMMARY:

	FY2023		FY2024		FY2025	
	Actual		Estimated		Amended	
Personnel	\$ 714,830	\$	824,155	\$	888,371	\$
Contractual/Fixed	\$ 78,552	\$	88,370	\$	93,000	\$
Supplies	\$ 77,566	\$	69,373	\$	83,650	\$
Debt Service	\$ -	\$	-	\$	-	\$
Capital Outlay	\$ -	\$	-	\$	-	\$
Total Expenditures	\$ 870,948	\$	981,897	\$	1,065,021	\$

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 016 - Public Library			
81010 Social Security - Full Time	\$ 36,062	\$ 41,148	\$ 43,616
81015 Social Security - Part Time	\$ 6,596	\$ 7,608	\$ 9,035
81020 Retirement TMRS	\$ 51,484	\$ 59,428	\$ 63,457
81040 Employee Insurance	\$ 55,284	\$ 68,957	\$ 77,917
81050 Workers' Compensation	\$ 775	\$ 831	\$ 1,202
81080 Longevity	\$ 2,838	\$ 4,341	\$ 5,340
81100 Salaries & Wages - Full Time	\$ 472,328	\$ 536,560	\$ 564,801
81150 Salaries & Wages - Part Time	\$ 86,218	\$ 99,453	\$ 118,100
81198 Accrued Wages	\$ 3,246	\$ 5,829	\$ 4,903
82032 Software	\$ 7,572	\$ 2,834	\$ 5,000
82040 Postage	\$ 1,017	\$ 1,310	\$ 1,000
82160 Training/Travel	\$ 705	\$ 2,471	\$ 2,000
82620 Electricity	\$ 18,998	\$ 23,995	\$ 22,500
82630 Gas & Propane	\$ 5,415	\$ 5,682	\$ 5,500
82700 Professional Fees	\$ 173	\$ 86	\$ 500
82730 Community Outreach	\$ 312	\$ 1,506	\$ 1,500
82800 BARR	\$ 42,000	\$ 42,000	\$ 42,000
82820 Membership/Subscriptions	\$ 2,359	\$ 8,487	\$ 13,000
83010 Office Supplies	\$ 2,080	\$ 2,298	\$ 2,500
83040 Janitorial Expense	\$ 3,084	\$ 2,000	\$ 33,150
83100 Youth Services	\$ 17,022	\$ 14,025	\$ 18,000
83110 Family Place	\$ 423	\$ 961	\$ 1,000
83300 Department Supplies	\$ 12,326	\$ 15,586	\$ 17,000
83440 Building Maintenance	\$ 41,593	\$ 34,427	\$ 10,000
83480 Machine & Equipment Maintenance	\$ 1,037	\$ 77	\$ 2,000
Division Total: Public Library	\$ 870,948	\$ 981,897	\$ 1,065,021



Marketing & Tourism

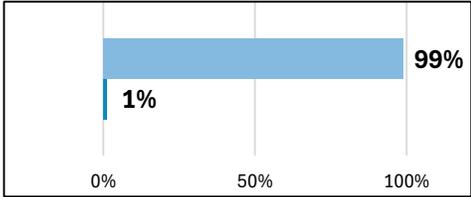
Division Code: 017

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

FULL-TIME STAFF:

	FY2025 Budgeted
Tourism Manager	1
Welcome Services Representative	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 601,397

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Social Media Engagement	N/A	550,000	1,695,500
Hotel Occupancy Taxes	\$732,011	\$920,643	\$955,095
Grant Applications	3	2	10

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 66,159	\$ 78,963	\$ 112,401
Contractual/Fixed	\$ 333,064	\$ 422,625	\$ 419,796
Supplies	\$ 24,594	\$ 81,742	\$ 69,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 423,818	\$ 583,329	\$ 601,397

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 017 - Marketing & Tourism			
81010 Social Security - Full Time	\$ 3,829	\$ 4,565	\$ 6,462
81020 Retirement TMRS	\$ 5,465	\$ 6,602	\$ 9,402
81040 Employee Insurance	\$ 6,159	\$ 6,921	\$ 11,152
81050 Workers' Compensation	\$ 52	\$ 53	\$ 111
81080 Longevity	\$ 85	\$ 148	\$ 240
81100 Salaries & Wages - Full Time	\$ 50,350	\$ 59,930	\$ 84,231
81198 Accrued Wages	\$ 219	\$ 744	\$ 803
82030 Software Maintenance Fees	\$ -	\$ -	\$ 24,996
82040 Postage	\$ 739	\$ 288	\$ 3,000
82160 Training/Travel	\$ 4,526	\$ 8,489	\$ 10,000
82620 Electricity	\$ 1,189	\$ 1,275	\$ 1,500
82700 Professional Fees	\$ 81,599	\$ 101,238	\$ 105,000
82730 Community Outreach	\$ -	\$ -	\$ 5,000
82740 Advertising	\$ 71,758	\$ 157,969	\$ 100,000
82750 Rent	\$ 10,113	\$ 10,316	\$ 5,300
82780 Printing & Binding	\$ 4,361	\$ 2,486	\$ 15,000
82820 Membership/Subscriptions	\$ 15,191	\$ 8,714	\$ 15,000
83010 Office Supplies	\$ 494	\$ 1,381	\$ 2,000
83040 Janitorial Expense	\$ -	\$ 2,282	\$ 2,200
83920 Historic Preservation	\$ 5,000	\$ 34,247	\$ 15,000
83930 Special Events	\$ 19,100	\$ 43,831	\$ 50,000
84130 Contracts & Agreements	\$ 10,000	\$ 10,000	\$ 10,000
84900 Denison CVB	\$ 1,920	\$ -	\$ -
84905 Arts Program	\$ 131,667	\$ 121,850	\$ 125,000
Division Total: Marketing & Tourism	\$ 423,818	\$ 583,329	\$ 601,397



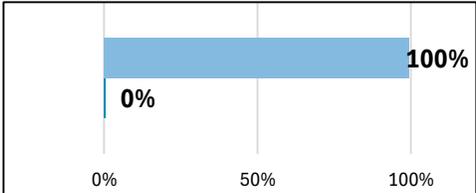
Community Engagement
Division Code: 018

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

FULL-TIME STAFF:

	FY2025 Budgeted
Communication & Media Manager	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 236,136

TOTAL STAFF: 1

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Social Media Engagement (IG/FB/ND/LI)	N/A	2,014	3,018
Media Requests Managed	N/A	721	872
Website Visits	N/A	N/A	228,000
Newsletter Sends	N/A	11,253	11,760
Newsletter Opens	N/A	6,642	6,675

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 78,199	\$ 111,417	\$ 125,586
Contractual/Fixed	\$ 48,110	\$ 59,326	\$ 102,550
Supplies	\$ 2,632	\$ 4,484	\$ 8,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 128,941	\$ 175,227	\$ 236,136

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 018 - Community Engagement			
81010 Social Security - Full Time	\$ 4,600	\$ 6,600	\$ 7,494
81020 Retirement TMRS	\$ 6,557	\$ 9,525	\$ 10,903
81040 Employee Insurance	\$ 6,196	\$ 6,989	\$ 7,577
81050 Workers' Compensation	\$ 69	\$ 64	\$ 128
81080 Longevity	\$ 53	\$ 113	\$ 180
81100 Salaries & Wages - Full Time	\$ 60,462	\$ 86,559	\$ 97,782
81198 Accrued Wages	\$ 263	\$ 1,567	\$ 1,522
82030 Software Maintenance Fees	\$ 4,788	\$ 31,371	\$ 19,800
82040 Postage	\$ 1	\$ -	\$ 500
82160 Training/Travel	\$ 1,754	\$ 2,386	\$ 3,750
82700 Professional Fees	\$ 35,088	\$ 12,941	\$ 60,000
82730 Community Outreach	\$ 4,258	\$ 8,501	\$ 13,000
82780 Printing & Binding	\$ 32	\$ 1,247	\$ 4,000
82820 Membership/Subscriptions	\$ 2,189	\$ 2,881	\$ 1,500
83010 Office Supplies	\$ 670	\$ 1,779	\$ 2,500
83040 Janitorial Expense	\$ 263	\$ -	\$ -
83300 Department Supplies	\$ -	\$ -	\$ 2,500
83930 Special Events	\$ 780	\$ 1,570	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 919	\$ 1,135	\$ -
Division Total: Community Engagement	\$ 128,941	\$ 175,227	\$ 236,136



Police

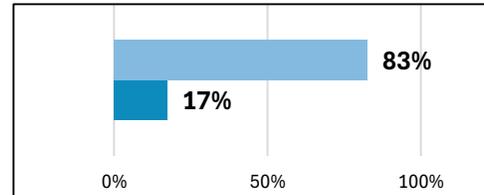
Division Code: 020

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

FULL-TIME STAFF:

	FY2025 Budgeted
Police Chief	1
Assistant Police Chief	2
Lieutenant	4
Sergeant	7
Senior Officer	22
Police Officer	21
Administrative Coordinator	1
Property & Evidence Tech	1
Media Relations Coordinator	1
Case Processing & Analysis Tech	1
Records/Data Specialist	2
TOTAL STAFF:	63

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	8,467,249

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Calls for Service (PD)	18,661	17,351	15,874
Citations Issued	10,075	12,277	13,015
Accidents	872	885	958
Cases Assigned (CID)	1,268	1,110	1,088
Cases Cleared (CID)	1,185	1,070	993

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 5,430,746	\$ 6,721,777	\$ 7,670,099
Contractual/Fixed	\$ 404,429	\$ 525,795	\$ 586,900
Supplies	\$ 246,821	\$ 161,966	\$ 210,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,081,997	\$ 7,409,538	\$ 8,467,249

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 319,130	\$ 392,468	\$ 456,291
81020 Retirement TMRS	\$ 465,325	\$ 579,744	\$ 663,858
81040 Employee Insurance	\$ 282,276	\$ 348,429	\$ 454,985
81050 Workers' Compensation	\$ 44,957	\$ 62,143	\$ 83,001
81080 Longevity	\$ 23,084	\$ 24,550	\$ 29,280
81090 Overtime	\$ 103,388	\$ 120,606	\$ 75,000
81095 FBI Task Force Overtime	\$ 52,593	\$ 58,287	\$ 30,000
81096 HPTC Overtime	\$ -	\$ -	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 4,111,844	\$ 5,069,047	\$ 5,805,304
81198 Accrued Wages	\$ 28,150	\$ 66,503	\$ 47,380
82030 Software Maintenance Fees	\$ -	\$ 730	\$ -
82040 Postage	\$ 980	\$ 922	\$ 800
82160 Training/Travel	\$ 36,579	\$ 58,658	\$ 45,000
82210 Enterprise Car Rental Program	\$ 297,188	\$ 367,674	\$ 430,000
82620 Electricity	\$ 20,532	\$ 26,588	\$ 22,600
82630 Gas & Propane	\$ 2,096	\$ 1,919	\$ 2,000
82700 Professional Fees	\$ 18,477	\$ 38,238	\$ 57,000
82730 Community Outreach	\$ 8,891	\$ 9,293	\$ 7,000
82780 Printing & Binding	\$ 2,873	\$ 580	\$ 1,500
82820 Membership/Subscriptions	\$ 15,716	\$ 17,731	\$ 17,000
82985 Recruiting	\$ 1,097	\$ 3,461	\$ 4,000
83010 Office Supplies	\$ 27,442	\$ 9,821	\$ 11,000
83040 Janitorial Expense	\$ 24,310	\$ 25,847	\$ 25,000
83060 Uniforms/Boots	\$ 39,989	\$ 32,925	\$ 45,100
83120 Food	\$ 7,361	\$ 8,418	\$ 6,500
83160 Auto/Equip Fuel	\$ 286	\$ 652	\$ 2,000
83300 Department Supplies	\$ 47,982	\$ 24,336	\$ 50,000
83320 Ammunition & Firearms	\$ 14,472	\$ 15,509	\$ 14,000
83370 K-9 Expense	\$ 2,650	\$ 3,940	\$ 2,700
83440 Building Maintenance	\$ 51,231	\$ 34,414	\$ 30,000
83460 Auto Maintenance	\$ 28,423	\$ 3,601	\$ 21,950
83980 Miscellaneous	\$ 2,676	\$ 2,501	\$ 2,000
Division Total: Police	\$ 6,081,997	\$ 7,409,538	\$ 8,467,249



Animal Services

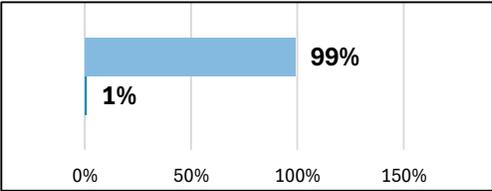
Division Code: 022

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

FULL-TIME STAFF:

	FY2025 Budgeted
Senior Animal Services Officer	1
Animal Services Officer	2

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	437,108

TOTAL STAFF:	3
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PERFORMANCE MEASURES:

	FY2023	FY2024	FY2025
Calls for Service (AC)	1,264	1,337	1,973
Dogs Collected	607	509	311
Cats Collected	97	146	92

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 164,821	\$ 172,892	\$ 204,383
Contractual/Fixed	\$ 175,063	\$ 190,338	\$ 220,650
Supplies	\$ 17,786	\$ 32,811	\$ 12,075
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 357,671	\$ 396,042	\$ 437,108

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 022 - Animal Services			
81010 Social Security - Full Time	\$ 8,933	\$ 9,299	\$ 11,523
81020 Retirement TMRS	\$ 13,141	\$ 13,870	\$ 16,765
81040 Employee Insurance	\$ 18,390	\$ 20,698	\$ 22,214
81050 Workers' Compensation	\$ 1,759	\$ 1,905	\$ 2,972
81080 Longevity	\$ 1,378	\$ 1,606	\$ 1,860
81090 Overtime	\$ 3,949	\$ 2,770	\$ 3,200
81100 Salaries & Wages - Full Time	\$ 116,243	\$ 121,817	\$ 145,571
81198 Accrued Wages	\$ 1,029	\$ 927	\$ 278
82160 Training/Travel	\$ 1,743	\$ 1,996	\$ 2,000
82210 Enterprise Car Rental Program	\$ 24,294	\$ 36,969	\$ 28,100
82620 Electricity	\$ 2,119	\$ 2,445	\$ 2,300
82630 Gas & Propane	\$ 721	\$ 683	\$ 750
82700 Professional Fees	\$ 146,187	\$ 148,245	\$ 187,500
83060 Uniforms/Boots	\$ 745	\$ 432	\$ 1,200
83245 External Expense (DAWG)	\$ 3,335	\$ 4,602	\$ 4,200
83280 Minor Tools	\$ 695	\$ -	\$ -
83300 Department Supplies	\$ 13,012	\$ 4,896	\$ 4,500
83440 Building Maintenance	\$ -	\$ 22,881	\$ 1,500
83460 Auto Maintenance	\$ -	\$ -	\$ 675
Division Total: Animal Services	\$ 357,671	\$ 396,042	\$ 437,108



Communications

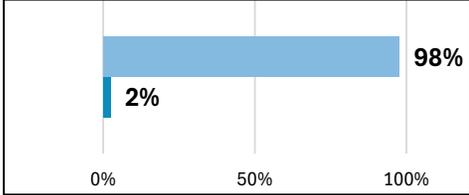
Division Code: 023

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

FULL-TIME STAFF:

	FY2025 Budgeted
Police Support Services Manager	1
Communications Supervisor	1
Senior Communications Specialist	3
Communications Specialist	8

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 1,155,051

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Emergency Calls	16,244	16,371	15,906
Non-Emergency Calls	49,351	42,963	44,154

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 773,506	\$ 909,046	\$ 957,551
Contractual/Fixed	\$ 239,023	\$ 171,263	\$ 191,500
Supplies	\$ 3,360	\$ 2,264	\$ 6,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,015,890	\$ 1,082,573	\$ 1,155,051

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 023 - Public Safety Communications			
81010 Social Security - Full Time	\$ 45,278	\$ 52,389	\$ 54,981
81020 Retirement TMRS	\$ 65,754	\$ 77,038	\$ 79,991
81040 Employee Insurance	\$ 57,419	\$ 68,657	\$ 96,499
81050 Workers' Compensation	\$ 994	\$ 647	\$ 906
81080 Longevity	\$ 1,939	\$ 1,493	\$ 2,820
81090 Overtime	\$ 77,001	\$ 107,700	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 527,825	\$ 591,440	\$ 690,880
81198 Accrued Wages	\$ (2,704)	\$ 9,681	\$ 6,474
82010 Telecommunications	\$ 67,424	\$ 40,430	\$ 80,000
82030 Software Maintenance Fees	\$ 152,590	\$ 85,298	\$ 88,000
82160 Training/Travel	\$ 2,504	\$ 9,686	\$ 7,000
82450 Radio Maintenance	\$ 8,482	\$ 11,027	\$ 10,200
82620 Electricity	\$ 3,690	\$ 4,388	\$ 4,000
82700 Professional Fees	\$ 4,333	\$ 20,434	\$ 2,300
83010 Office Supplies	\$ 1,206	\$ 1,713	\$ -
83040 Janitorial Expense	\$ -	\$ -	\$ 3,000
83060 Uniforms/Boots	\$ 2,099	\$ 551	\$ 3,000
83300 Department Supplies	\$ 55	\$ -	\$ -
Division Total: Public Safety Communications	\$ 1,015,890	\$ 1,082,573	\$ 1,155,051



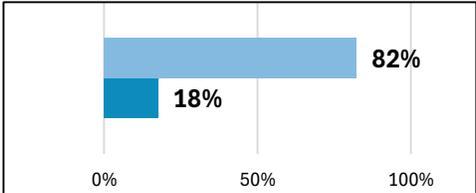
Denison Fire Rescue
Division Code: 024

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

FULL-TIME STAFF:

	FY2025 Budgeted
Fire Chief	1
Assistant Fire Chief	2
Battalion Chief	6
Captain	11
Engineer	9
Firefighter	33
Management Asst - Fire	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 8,582,229

TOTAL STAFF: 63

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Calls for Service (FD)	188	164	108
Total Fires (structure, vehicle, grass, etc.)	264	180	174
EMS Runs	3,832	4,708	5,507
Motor Vehicle Accidents	283	278	270
Fire Permits Issued	71	55	55

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 6,865,668	\$ 7,467,039	\$ 7,754,019
Contractual/Fixed	\$ 388,090	\$ 495,701	\$ 549,710
Supplies	\$ 258,897	\$ 296,352	\$ 278,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,512,655	\$ 8,259,092	\$ 8,582,229

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 88,551	\$ 96,385	\$ 97,541
81020 Retirement TMRS	\$ 22,093	\$ 24,371	\$ 25,841
81030 Firemen's Retirement	\$ 923,625	\$ 1,001,673	\$ 990,373
81040 Employee Insurance	\$ 370,315	\$ 411,227	\$ 464,955
81050 Workers' Compensation	\$ 54,580	\$ 71,921	\$ 89,732
81080 Longevity	\$ 22,840	\$ 23,580	\$ 29,580
81090 Overtime	\$ 321,520	\$ 221,980	\$ 200,000
81098 FLSA Overtime	\$ 297,351	\$ 318,063	\$ 325,000
81100 Salaries & Wages - Full Time	\$ 4,758,370	\$ 5,273,798	\$ 5,504,667
81198 Accrued Wages	\$ 6,423	\$ 24,040	\$ 26,330
82030 Software Maintenance Fees	\$ 6,936	\$ 15,275	\$ 22,225
82040 Postage	\$ 215	\$ 39	\$ 250
82140 Oil & Filters	\$ 417	\$ 1,366	\$ 3,000
82160 Training/Travel	\$ 64,156	\$ 57,649	\$ 57,000
82180 Tuition Reimbursement	\$ 15,367	\$ 3,785	\$ 10,250
82210 Enterprise Car Rental Program	\$ 69,639	\$ 121,064	\$ 112,000
82280 Laundry	\$ 2,922	\$ 713	\$ 1,500
82440 Equipment Maintenance Contract	\$ 10,430	\$ 7,510	\$ 18,000
82620 Electricity	\$ 28,020	\$ 33,472	\$ 34,000
82630 Gas & Propane	\$ 11,846	\$ 12,074	\$ 11,200
82700 Professional Fees	\$ 81,805	\$ 147,081	\$ 153,000
82730 Community Outreach	\$ 1,470	\$ 3,153	\$ 3,500
82740 Advertising	\$ 848	\$ 1,467	\$ 1,000
82780 Printing & Binding	\$ 317	\$ 401	\$ 500
82820 Membership/Subscriptions	\$ 46,627	\$ 32,699	\$ 50,000
82860 Physicals	\$ 12,916	\$ 32,960	\$ 37,285
82990 Civil Defense	\$ -	\$ -	\$ 2,000
83010 Office Supplies	\$ 1,163	\$ 4,883	\$ 5,000
83030 Employee Recognition	\$ -	\$ 7,640	\$ -
83040 Janitorial Expense	\$ 11,744	\$ 13,109	\$ 13,000
83060 Uniforms/Boots	\$ 32,755	\$ 31,221	\$ 34,500
83120 Food	\$ 4,204	\$ 3,218	\$ 5,000
83160 Auto/Equip Fuel	\$ 2,010	\$ 1,430	\$ 2,000
83250 Pest Control	\$ 1,965	\$ 1,965	\$ 2,500
83280 Minor Tools	\$ 2,530	\$ 2,124	\$ 3,000
83290 Safety/PPE	\$ 29,795	\$ 24,434	\$ 26,250
83300 Department Supplies	\$ 19,326	\$ 17,518	\$ 25,000
83340 EMS Supplies	\$ 127,430	\$ 149,283	\$ 130,000
83360 Fire Hose	\$ 2,236	\$ 3,146	\$ 10,000
83440 Building Maintenance	\$ 23,740	\$ 36,381	\$ 20,000
83460 Auto Maintenance	\$ -	\$ -	\$ 2,250
84665 Regulatory Fees	\$ 34,160	\$ 22,440	\$ 30,000
84996 Fire Prevention	\$ -	\$ 2,553	\$ 3,000
Division Total: Denison Fire Rescue	\$ 7,512,655	\$ 8,259,092	\$ 8,582,229



Planning

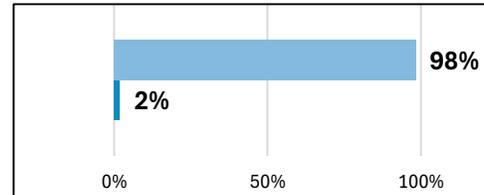
Division Code: 030

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of Development Services	1
Planning Manager	1
Planner	1
Development Coordinator	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 850,718

TOTAL STAFF: 4

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Development Applications Received	144	94	126
Zoning Cases	36	26	26
Variance Requests	9	5	2
Plats Received	108	68	100
Plats Filed	N/A*	55	50
Number of Acres Annexed	4	0	5

* Not tracked at that time.

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 287,888	\$ 340,076	\$ 434,018
Contractual/Fixed	\$ 274,357	\$ 313,520	\$ 412,500
Supplies	\$ 1,547	\$ 995	\$ 4,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 563,791	\$ 654,590	\$ 850,718

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

Account Description			Actual			Estimated			Amended
General Fund 001			2023			2024			2025
<u>Expenditures</u>									
Division: 030 - Planning									
81010	Social Security - Full Time	\$	16,415	\$	19,644	\$	27,387		
81020	Retirement TMRS	\$	24,360	\$	29,781	\$	39,846		
81040	Employee Insurance	\$	18,231	\$	21,065	\$	22,961		
81050	Workers' Compensation	\$	232	\$	245	\$	468		
81080	Longevity	\$	482	\$	877	\$	1,140		
81100	Salaries & Wages - Full Time	\$	225,121	\$	265,664	\$	338,905		
81198	Accrued Wages	\$	3,046	\$	2,800	\$	3,311		
82030	Software Maintenance Fees	\$	5,530	\$	9,287	\$	75,000		
82040	Postage	\$	851	\$	1,638	\$	1,500		
82160	Training/Travel	\$	10,371	\$	9,033	\$	9,000		
82210	Enterprise Car Rental Program	\$	-	\$	6,063	\$	-		
82700	Professional Fees	\$	53,558	\$	102,941	\$	105,000		
82780	Printing & Binding	\$	481	\$	219	\$	500		
82820	Membership/Subscriptions	\$	918	\$	1,488	\$	2,500		
83010	Office Supplies	\$	1,547	\$	995	\$	4,200		
84125	Incentive Payments	\$	202,647	\$	182,851	\$	219,000		
Division Total: Planning		\$	563,791	\$	654,590	\$	850,718		



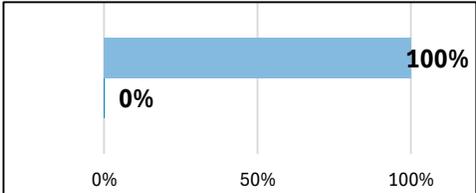
**Historic Preservation
Division Code: 031**

This division works alongside the Texas Historical Commission and other partners to promote preservation of our historic downtown buildings, landscapes, and artifacts to ensure they will remain intact for generations to come.

FULL-TIME STAFF:

	FY2025 Budgeted
N/A	0

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 13,750

TOTAL STAFF:	0
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PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Cert of Appropriateness Apps Received	N/A	68	76

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ 11,500
Supplies	\$ -	\$ -	\$ 2,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 13,750

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

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



Building Permitting & Inspections

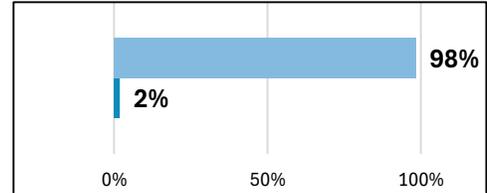
Division Code: 037

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

FULL-TIME STAFF:

	FY2025 Budgeted
Chief Building Official	1
Senior Building Inspector	1
Plan Reviewer	1
Building Inspector	2
Senior Permit Technician	1
Permit Technician	2

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 778,950

TOTAL STAFF: 8

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Permits Issued (All)	2,222	1,859	1,936
Total Valuation of Issued Permits	\$29,373,510	\$19,275,807	\$76,680,566
Single Family Permits Issued	311	194	196
Duplex Permits Issued	109	68	2
Building Inspections Completed	14,166	10,857	13,968
Certificate of Occupancies Issued	62	96	70

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 426,704	\$ 410,763	\$ 617,350
Contractual/Fixed	\$ 66,110	\$ 196,438	\$ 142,200
Supplies	\$ 7,132	\$ 6,281	\$ 19,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 499,946	\$ 613,482	\$ 778,950

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 25,163	\$ 23,834	\$ 35,825
81020 Retirement TMRS	\$ 36,562	\$ 35,383	\$ 52,122
81040 Employee Insurance	\$ 24,135	\$ 28,507	\$ 55,878
81050 Workers' Compensation	\$ 739	\$ 765	\$ 1,296
81080 Longevity	\$ 2,116	\$ 2,248	\$ 2,760
81100 Salaries & Wages - Full Time	\$ 335,572	\$ 319,976	\$ 465,546
81198 Accrued Wages	\$ 2,416	\$ 50	\$ 3,923
82030 Software Maintenance Fees	\$ 5,280	\$ 5,904	\$ -
82040 Postage	\$ 5	\$ 19	\$ 100
82160 Training/Travel	\$ 8,864	\$ 5,709	\$ 15,000
82180 Tuition Reimbursement	\$ 2,903	\$ 9,307	\$ -
82210 Enterprise Car Rental Program	\$ 23,801	\$ 27,524	\$ 25,400
82700 Professional Fees	\$ 24,813	\$ 146,347	\$ 100,000
82780 Printing & Binding	\$ -	\$ 271	\$ 700
82820 Membership/Subscriptions	\$ 445	\$ 1,358	\$ 1,000
83010 Office Supplies	\$ 1,395	\$ 1,365	\$ 5,000
83060 Uniforms/Boots	\$ 1,668	\$ 1,732	\$ 2,500
83300 Department Supplies	\$ 4,068	\$ 3,184	\$ 11,000
83460 Auto Maintenance	\$ -	\$ -	\$ 900
Division Total: Building Permitting & Inspections	\$ 499,946	\$ 613,482	\$ 778,950



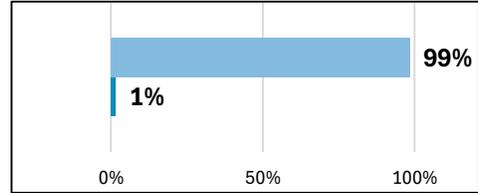
Code Compliance
Division Code: 038

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

FULL-TIME STAFF:

	FY2025 Budgeted
Neighborhood Services Manager	1
Neighborhood Services Supervisor	1
Code Compliance Officer	3
Neighborhood Services Admin Asst	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures	\$	48,463,008
Total Division Expenditures	\$	658,601

TOTAL STAFF:	6
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PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Code Violations Worked	7,032	6,147	7,356
Citations Issued	274	276	272
No. of Min Prop Standard Projects Completed	123	75	32
No. of CDBG Applications Received	29	56*	32
No. of CDBG Projects Completed	8	34*	7

* More CDBG applications and projects than normal as CDBG funds from previous program years were discovered

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 363,069	\$ 425,282	\$ 455,976
Contractual/Fixed	\$ 157,953	\$ 177,031	\$ 193,700
Supplies	\$ 4,195	\$ 4,101	\$ 8,925
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 525,217	\$ 606,413	\$ 658,601

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 038 - Code Compliance			
81010 Social Security - Full Time	\$ 22,293	\$ 26,153	\$ 27,811
81020 Retirement TMRS	\$ 32,568	\$ 38,244	\$ 40,463
81040 Employee Insurance	\$ 35,383	\$ 41,536	\$ 44,653
81050 Workers' Compensation	\$ 633	\$ 669	\$ 1,001
81080 Longevity	\$ 3,099	\$ 3,600	\$ 4,140
81100 Salaries & Wages - Full Time	\$ 267,449	\$ 311,236	\$ 334,733
81198 Accrued Wages	\$ 1,644	\$ 3,845	\$ 3,175
82030 Software Maintenance Fees	\$ 5,280	\$ 5,760	\$ -
82040 Postage	\$ 10,941	\$ 10,867	\$ 12,000
82160 Training/Travel	\$ 2,121	\$ 3,144	\$ 3,200
82210 Enterprise Car Rental Program	\$ 33,547	\$ 41,704	\$ 51,300
82700 Professional Fees	\$ 577	\$ 2,414	\$ 2,500
82730 Community Outreach	\$ -	\$ 7,896	\$ 7,500
82745 Lien Filing Fees	\$ 4,949	\$ 5,444	\$ 12,000
82780 Printing & Binding	\$ -	\$ -	\$ 100
82820 Membership/Subscriptions	\$ 134	\$ 75	\$ 100
82910 Property Owner Compliance	\$ 52,506	\$ 40,997	\$ 50,000
82930 Mowing	\$ 47,899	\$ 58,730	\$ 55,000
83010 Office Supplies	\$ 2,055	\$ 2,479	\$ 3,000
83060 Uniforms/Boots	\$ 1,538	\$ 751	\$ 2,000
83280 Minor Tools	\$ 156	\$ 9	\$ 100
83300 Department Supplies	\$ 446	\$ 862	\$ 700
83460 Auto Maintenance	\$ -	\$ -	\$ 1,125
83955 Keep Denison Beautiful Program	\$ -	\$ -	\$ 2,000
Division Total: Code Compliance	\$ 525,217	\$ 606,413	\$ 658,601



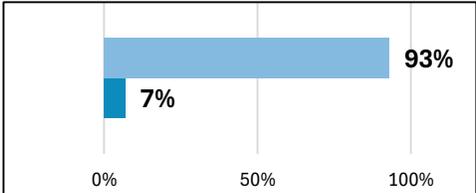
Refuse & Recycling
Division Code: 044

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

FULL-TIME STAFF:

	FY2025 Budgeted
Solid Waste Supervisor	2
Solid Waste Driver	13
Administrative Assistant-Refuse	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 3,398,915

TOTAL STAFF: 16

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Residential Tons Collected	N/A	N/A	7,200
Commercial Tons Collected	N/A	N/A	8,100
Roll-Offs Hauled	N/A	N/A	2,367
Residential Collection Station Customers	N/A	N/A	507
Special Pickups			

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 972,156	\$ 1,124,333	\$ 1,192,651
Contractual/Fixed	\$ 1,682,012	\$ 1,940,070	\$ 2,068,889
Supplies	\$ 43,799	\$ 55,763	\$ 64,375
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 48,565	\$ 63,178	\$ 73,000
Total Expenditures	\$ 2,746,532	\$ 3,183,344	\$ 3,398,915

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 044 - Refuse & Recycling			
81010 Social Security - Full Time	\$ 51,882	\$ 62,198	\$ 67,564
81015 Social Security - Part Time	\$ 4,030	\$ 2,057	\$ -
81020 Retirement TMRS	\$ 75,520	\$ 91,737	\$ 98,299
81040 Employee Insurance	\$ 73,973	\$ 83,767	\$ 111,563
81050 Workers' Compensation	\$ 14,896	\$ 15,955	\$ 21,855
81080 Longevity	\$ 6,870	\$ 5,587	\$ 7,080
81090 Overtime	\$ 36,829	\$ 33,085	\$ 35,000
81100 Salaries & Wages - Full Time	\$ 652,887	\$ 796,835	\$ 841,111
81150 Salaries & Wages - Full Time	\$ 52,681	\$ 26,894	\$ -
81198 Accrued Wages	\$ 2,588	\$ 6,217	\$ 10,179
82030 Software Maintenance Fees	\$ 1,980	\$ 4,606	\$ 2,000
82040 Postage	\$ 310	\$ 422	\$ 450
82160 Training/Travel	\$ 1,296	\$ 484	\$ 10,000
82210 Enterprise Car Rental Program	\$ 21,098	\$ 19,838	\$ 19,500
82450 Radio Maintenance	\$ 2,946	\$ 3,482	\$ 3,214
82620 Electricity	\$ 550	\$ 639	\$ 625
82700 Professional Fees	\$ 3,638	\$ -	\$ 20,000
82710 Temporary-Contract Labor	\$ 66,538	\$ 64,734	\$ 75,000
82780 Printing & Binding	\$ 71	\$ -	\$ 100
82820 Memberships/Subscriptions	\$ -	\$ -	\$ 3,000
83010 Office Supplies	\$ 841	\$ 826	\$ 500
83060 Uniforms/Boots	\$ 10,583	\$ 13,593	\$ 11,000
83240 Chemical Supplies	\$ 75	\$ -	\$ 1,000
83280 Minor Tools	\$ 158	\$ 153	\$ 200
83290 Safety/PPE	\$ 578	\$ 300	\$ 1,000
83300 Department Supplies	\$ 11,164	\$ 3,820	\$ 5,000
83440 Building Maintenance	\$ 327	\$ -	\$ -
83460 Auto Maintenance	\$ 19,221	\$ -	\$ 5,675
83530 Container Maintenance	\$ 852	\$ 2,091	\$ 5,000
83642 Residential Carts	\$ -	\$ 34,980	\$ 35,000
84960 Recycle Program	\$ 514,912	\$ 613,108	\$ 625,000
84970 Mulching	\$ 34,972	\$ 7,630	\$ 35,000
84975 GTUA	\$ 12,533	\$ 8,353	\$ 25,000
84980 TASWA	\$ 1,021,168	\$ 1,216,774	\$ 1,250,000
85160 Refuse Containers	\$ 48,565	\$ 63,178	\$ 73,000
Division Total: Refuse & Recycling	\$ 2,746,532	\$ 3,183,344	\$ 3,398,915



Facilities

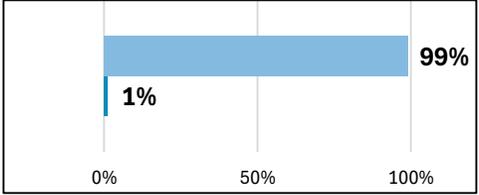
Division Code: 046

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

FULL-TIME STAFF:

	FY2025 Budgeted
Facility Maintenance Coord	2

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 480,203

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Work Orders	N/A	N/A	2,860
Square Footage Maintained	10	11	12

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 106,119	\$ 135,345	\$ 135,220
Contractual/Fixed	\$ 155,505	\$ 253,755	\$ 139,233
Supplies	\$ 84,918	\$ 189,576	\$ 205,750
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 346,543	\$ 578,676	\$ 480,203

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

Account Description		Actual		Estimated		Amended
General Fund 001		2023		2024		2025
<u>Expenditures</u>						
Division: 046 - Facilities						
81010	Social Security - Full Time	\$ 6,289	\$	7,713	\$	7,620
81020	Retirement TMRS	\$ 8,871	\$	11,114	\$	11,086
81040	Employee Insurance	\$ 6,485	\$	13,770	\$	14,807
81050	Workers' Compensation	\$ 1,111	\$	1,208	\$	1,691
81080	Longevity	\$ 1,451	\$	1,740	\$	1,860
81090	Overtime	\$ 4,225	\$	7,031	\$	2,000
81100	Salaries & Wages - Full Time	\$ 75,937	\$	91,773	\$	95,742
81198	Accrued Wages	\$ 1,750	\$	996	\$	414
82030	Software Maintenance Fees	\$ -	\$	2,626	\$	16,533
82120	Equipment Rental	\$ 33,172	\$	-	\$	-
82210	Enterprise Car Rental Program	\$ 11,100	\$	9,281	\$	9,200
82620	Electricity	\$ 29,110	\$	49,058	\$	46,500
82630	Gas & Propane	\$ 5,910	\$	11,727	\$	10,000
82700	Professional Fees	\$ 66,215	\$	146,150	\$	5,000
82750	Rent	\$ 9,940	\$	34,913	\$	52,000
82820	Memberships/Subscriptions	\$ 59	\$	-	\$	-
83040	Janitorial Expense	\$ 5,447	\$	12,225	\$	92,800
83060	Uniforms/Boots	\$ 260	\$	594	\$	1,000
83280	Minor Tools	\$ 3,694	\$	772	\$	1,500
83300	Department Supplies	\$ 5,120	\$	7,995	\$	7,500
83440	Building Maintenance	\$ 51,329	\$	137,977	\$	60,000
83460	Auto Maintenance	\$ -	\$	-	\$	450
83480	Machine & Equipment Maintenance	\$ 14,788	\$	29,360	\$	40,000
83980	Miscellaneous	\$ 4,280	\$	655	\$	2,500
Division Total: Facilities		\$ 346,543	\$	578,676	\$	480,203



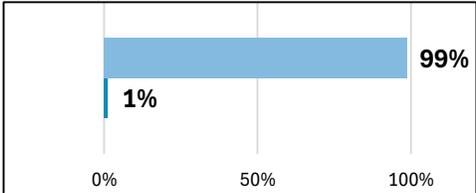
Traffic & Markings
Division Code: 055

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

FULL-TIME STAFF:

	FY2025 Budgeted
Sign Technician	1
Utility Worker	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 546,472

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Stop Signs Replaced/Repaired	N/A	N/A	42
Linear Foot of Stop Bars	N/A	N/A	670
Number of Obstructed Signs Cleared	N/A	N/A	61
Number of Street Names Replaced	N/A	N/A	512

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 78,868	\$ 99,532	\$ 121,722
Contractual/Fixed	\$ 367,076	\$ 343,264	\$ 340,050
Supplies	\$ 82,971	\$ 47,718	\$ 84,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 17,138	\$ -
Total Expenditures	\$ 528,915	\$ 507,652	\$ 546,472

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 055 - Traffic & Markings			
81010 Social Security - Full Time	\$ 4,456	\$ 5,405	\$ 6,521
81020 Retirement TMRS	\$ 6,527	\$ 7,830	\$ 9,487
81040 Employee Insurance	\$ 9,290	\$ 7,977	\$ 14,755
81050 Workers' Compensation	\$ 1,241	\$ 1,327	\$ 1,914
81080 Longevity	\$ 113	\$ -	\$ 120
81090 Overtime	\$ 4,858	\$ 4,610	\$ 2,500
81100 Salaries & Wages - Full Time	\$ 55,025	\$ 66,442	\$ 82,617
81198 Accrued Wages	\$ (2,642)	\$ 5,940	\$ 3,808
82030 Software Maintenance Fees	\$ -	\$ 2,626	\$ -
82160 Training/Travel	\$ 81	\$ 2,718	\$ 2,750
82210 Enterprise Car Rental Program	\$ 11,599	\$ 17,443	\$ 17,300
82620 Electricity	\$ 292,864	\$ 320,478	\$ 320,000
82700 Professional Fees	\$ 62,533	\$ -	\$ -
83060 Uniforms/Boots	\$ 1,353	\$ 955	\$ 2,500
83280 Minor Tools	\$ 808	\$ 2,009	\$ 2,500
83290 Safety/PPE	\$ 158	\$ 284	\$ 750
83300 Department Supplies	\$ 516	\$ 2,379	\$ 1,500
83460 Auto Maintenance	\$ -	\$ -	\$ 450
83490 Street Marking Material	\$ 3,691	\$ 1,572	\$ 10,000
83520 Traffic Light Maintenance	\$ 2,039	\$ 870	\$ 2,000
83570 Traffic Sign Maintenance	\$ 60,256	\$ 34,900	\$ 60,000
83575 Barricade & Traffic Control	\$ -	\$ 4,748	\$ 5,000
83700 Inventory Adjustment	\$ 14,150	\$ -	\$ -
85110 Machinery/Equipment	\$ -	\$ 17,138	\$ -
Division Total: Traffic & Markings	\$ 528,915	\$ 507,652	\$ 546,472



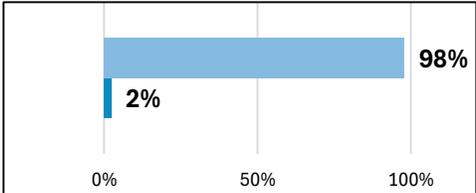
Street Maintenance
Division Code: 057

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

FULL-TIME STAFF:

	FY2025 Budgeted
Streets Supervisor	1
Crew Leader	1
Equipment Operator II	2
Equipment Operator I	3
Utility Worker	6

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 1,101,483

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Work Orders	N/A	414	780
Pothole Repairs	N/A	3,321	4,884
Street Cut Repairs (Sq Yards)	N/A	1,120	1,650
Linear Feet of Alleys Regraded and Cleared	N/A	27,500	36,000

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 532,635	\$ 565,421	\$ 785,665
Contractual/Fixed	\$ 71,894	\$ 186,723	\$ 165,293
Supplies	\$ 172,844	\$ 111,226	\$ 138,025
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 41,057	\$ 3,425	\$ 12,500
Total Expenditures	\$ 818,430	\$ 866,794	\$ 1,101,483

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 057 - Street Maintenance			
81010 Social Security - Full Time	\$ 29,684	\$ 31,055	\$ 42,913
81020 Retirement TMRS	\$ 43,421	\$ 45,885	\$ 62,434
81040 Employee Insurance	\$ 53,289	\$ 54,729	\$ 95,931
81050 Workers' Compensation	\$ 9,595	\$ 9,941	\$ 12,682
81080 Longevity	\$ 515	\$ 487	\$ 1,560
81090 Overtime	\$ 18,774	\$ 23,464	\$ 12,000
81100 Salaries & Wages - Full Time	\$ 380,856	\$ 392,664	\$ 547,391
81198 Accrued Wages	\$ (3,497)	\$ 7,197	\$ 10,754
82030 Software Maintenance Fees	\$ -	\$ 2,626	\$ -
82120 Equipment Rental	\$ -	\$ 495	\$ 4,500
82160 Training/Travel	\$ 7,220	\$ 3,574	\$ 21,700
82210 Enterprise Car Rental Program	\$ 29,510	\$ 31,204	\$ 37,700
82450 Radio Maintenance	\$ 818	\$ 967	\$ 893
82700 Professional Fees	\$ 34,346	\$ 147,595	\$ 100,000
82820 Memberships/Subscriptions	\$ -	\$ 261	\$ 500
83010 Office Supplies	\$ 198	\$ -	\$ -
83060 Uniforms/Boots	\$ 11,793	\$ 12,300	\$ 10,000
83280 Minor Tools	\$ 15,796	\$ 2,395	\$ 3,500
83290 Safety/PPE	\$ 1,459	\$ 4,984	\$ 2,000
83300 Department Supplies	\$ 59,625	\$ 16,351	\$ 5,500
83460 Auto Maintenance	\$ -	\$ -	\$ 2,025
83480 Machine & Equipment Maintenance	\$ 320	\$ 7,655	\$ 8,000
83490 Street Marking Material	\$ 5,778	\$ 1,098	\$ 2,000
83500 Street Patch Material	\$ 64,936	\$ 61,202	\$ 100,000
83570 Traffic Sign Maintenance	\$ 13,975	\$ -	\$ -
83575 Barricade & Traffic Control	\$ -	\$ 5,241	\$ 5,000
83700 Inventory Adjustment	\$ (1,035)	\$ -	\$ -
85530 Drainage	\$ 41,057	\$ 3,425	\$ 12,500
Division Total: Street Maintenance	\$ 818,430	\$ 866,794	\$ 1,101,483



Demolition/Right-of-Way

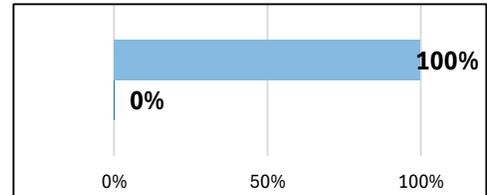
Division Code: 058

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

FULL-TIME STAFF:

	FY2025 Budgeted
Demolition Specialist	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 117,474

TOTAL STAFF: 1

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Demolitions	N/A	N/A	6
No. of Days of Right-of-Way Maintenance	N/A	N/A	23

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 55,978	\$ 63,240	\$ 67,924
Contractual/Fixed	\$ 24,732	\$ 113,053	\$ 41,100
Supplies	\$ 743	\$ 1,144	\$ 8,450
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 81,453	\$ 177,436	\$ 117,474

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

Account Description		Actual		Estimated		Amended
General Fund 001		2023		2024		2025
<u>Expenditures</u>						
Division: 058 - Demolition/Right-of-Way						
81010	Social Security - Full Time	\$ 3,122	\$	3,543	\$	3,797
81020	Retirement TMRS	\$ 4,432	\$	5,091	\$	5,525
81040	Employee Insurance	\$ 6,435	\$	6,999	\$	7,403
81050	Workers' Compensation	\$ 945	\$	793	\$	1,209
81080	Longevity	\$ 175	\$	240	\$	360
81090	Overtime	\$ 125	\$	358	\$	1,500
81100	Salaries & Wages - Full Time	\$ 40,595	\$	45,735	\$	47,776
81198	Accrued Wages	\$ 149	\$	482	\$	354
82030	Software Maintenance Fees	\$ -	\$	2,626	\$	-
82040	Postage	\$ 158	\$	57	\$	600
82120	Equipment Rental	\$ -	\$	-	\$	10,000
82160	Training/Travel	\$ -	\$	-	\$	500
82445	Tree Maintenance	\$ -	\$	5,950	\$	-
82700	Professional Fees	\$ 24,574	\$	104,420	\$	30,000
83060	Uniforms/Boots	\$ 589	\$	711	\$	850
83280	Minor Tools	\$ -	\$	433	\$	5,000
83300	Department Supplies	\$ 154	\$	-	\$	100
83575	Barricade & Traffic Control	\$ -	\$	-	\$	2,500
Division Total: Demolition/Right-of-Way		\$ 81,453	\$	177,436	\$	117,474



Fleet Services

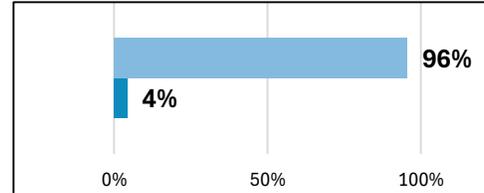
Division Code: 060

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

FULL-TIME STAFF:

	FY2025 Budgeted
Fleet Supervisor	1
Mechanic	3
Administrative Assistant	1
Maintenance Worker-Fleet	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 2,137,585

TOTAL STAFF: 6

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
No. of Tires Repaired/Replaced	121	137	152
No. of General Services Units Maintained	104	119	132
No. of PD Units Maintained	34	39	42
No. of Fire Units Maintained	21	22	23
No. of 3rd Party/Outside Repairs	65	64	71

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 251,509	\$ 402,667	\$ 410,221
Contractual/Fixed	\$ 364,353	\$ 819,574	\$ 454,559
Supplies	\$ 1,424,658	\$ 1,533,358	\$ 1,272,805
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,040,520	\$ 2,755,599	\$ 2,137,585

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 060 - Fleet Services			
81010 Social Security - Full Time	\$ 13,662	\$ 22,345	\$ 22,783
81020 Retirement TMRS	\$ 19,830	\$ 33,012	\$ 33,146
81040 Employee Insurance	\$ 26,539	\$ 37,658	\$ 44,416
81050 Workers' Compensation	\$ 5,682	\$ 4,729	\$ 7,187
81080 Longevity	\$ 1,048	\$ 538	\$ 1,380
81090 Overtime	\$ 14,400	\$ 25,161	\$ 12,500
81100 Salaries & Wages - Full Time	\$ 167,724	\$ 274,530	\$ 283,931
81198 Accrued Wages	\$ 2,625	\$ 4,694	\$ 4,878
82030 Software Maintenance Fees	\$ 42,588	\$ 48,022	\$ 40,700
82040 Postage	\$ -	\$ -	\$ 75
82120 Equipment Rental	\$ -	\$ -	\$ 800
82160 Training/Travel	\$ 1,973	\$ 2,967	\$ 3,200
82210 Enterprise Car Rental Program	\$ 37,755	\$ 36,722	\$ 37,700
82215 Enterprise Vehicle Outfitting	\$ -	\$ 49	\$ 100,000
82440 Equipment Maint Contract	\$ -	\$ 695	\$ -
82450 Radio Maintenance	\$ 164	\$ 438	\$ 179
82540 Tool Stipend	\$ -	\$ 11,766	\$ 10,000
82620 Electricity	\$ 12,513	\$ 14,411	\$ 14,200
82630 Gas & Propane	\$ 17,867	\$ 20,961	\$ 11,000
82700 Professional Fees	\$ 62,461	\$ 293	\$ 6,000
82780 Printing & Binding	\$ -	\$ -	\$ 250
82820 Memberships/Subscriptions	\$ -	\$ 50	\$ 455
82940 Contract Vehicle Repairs	\$ 172,635	\$ 131,137	\$ 50,000
82941 Contract Repairs-Police	\$ -	\$ 31,805	\$ 25,000
82942 Contract Repairs-Fire	\$ -	\$ 192,099	\$ 50,000
82943 Contract Repairs-Parks	\$ -	\$ -	\$ 10,000
82944 Contract Repairs-PW	\$ -	\$ 273,794	\$ 50,000
82945 Contract Body Repair	\$ 11,704	\$ 53,784	\$ 30,000
82950 Contract Equipment Repairs	\$ 4,692	\$ 580	\$ 15,000
83010 Office Supplies	\$ 394	\$ 926	\$ 1,200
83040 Janitorial Expense	\$ 3,636	\$ 5,200	\$ 40,000
83060 Uniforms/Boots	\$ 3,037	\$ 4,878	\$ 4,000
83160 Auto/Equip Fuel	\$ 421,784	\$ 318,316	\$ 325,000
83170 Diesel Fuel	\$ 362,284	\$ 447,204	\$ 400,000
83180 Oil & Lubricants	\$ 28,649	\$ 63,292	\$ 29,100
83220 Tires & Tubes	\$ 140,853	\$ 179,894	\$ 110,000
83240 Chemical Supplies	\$ 867	\$ -	\$ 900
83245 External Expenses (DHA Fuel)	\$ 3,851	\$ 4,928	\$ 4,000
83280 Minor Tools	\$ 5,064	\$ 2,826	\$ 5,000
83290 Safety/PPE	\$ 4,477	\$ 3,144	\$ 2,000
83300 Department Supplies	\$ 4,906	\$ 14,442	\$ 9,500
83440 Building Maintenance	\$ 21,415	\$ 37,254	\$ 20,000
83460 Auto Maintenance	\$ 372,663	\$ 327,001	\$ 165,675

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

Account Description	Actual		Estimated		Amended	
	2023		2024		2025	
General Fund 001						
83480 Machine & Equipment Maintenance	\$	16,973	\$	36,596	\$	45,000
83700 Inventory Adjustment	\$	33,807	\$	-	\$	-
83995 Public Safety	\$	-	\$	87,456	\$	111,430
Division Total: Fleet Services	\$	2,040,520	\$	2,755,599	\$	2,137,585

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Parks

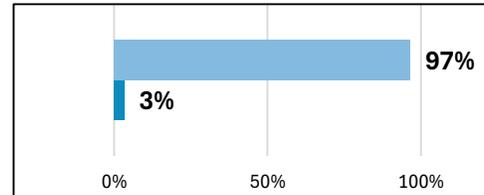
Division Code: 070

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

FULL-TIME STAFF:

	FY2025 Budgeted
Parks Admin Superintendent	1
Parks Services Supervisor	1
Foreman	1
Crew Leader	2
Administrative Assistant-Parks	1
Utility Worker	5

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 1,649,477

TOTAL STAFF: 11

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Ratio of Residents to Capacity	38%	38%	39%
Ratio of Planned vs. Unplanned Maint Tasks		<i>New measure FY2025</i>	
Number of Park Trees Planted (New/Replaced)	N/A	8	8
Number of Maintenance Issues Resolved		<i>New measure FY2025</i>	

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 580,018	\$ 704,643	\$ 783,423
Contractual/Fixed	\$ 491,525	\$ 594,398	\$ 708,179
Supplies	\$ 251,002	\$ 190,347	\$ 157,875
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,322,545	\$ 1,489,388	\$ 1,649,477

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 31,606	\$ 34,732	\$ 41,566
81015 Social Security - Part Time	\$ 2,264	\$ 6,119	\$ 3,305
81020 Retirement TMRS	\$ 45,231	\$ 50,663	\$ 60,475
81040 Employee Insurance	\$ 49,692	\$ 58,369	\$ 77,820
81050 Workers' Compensation	\$ 4,453	\$ 4,470	\$ 6,260
81080 Longevity	\$ 2,922	\$ 3,621	\$ 4,560
81090 Overtime	\$ 20,542	\$ 17,584	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 392,553	\$ 438,483	\$ 528,787
81150 Salaries & Wages - Part Time	\$ 29,590	\$ 79,981	\$ 43,200
81198 Accrued Wages	\$ 1,166	\$ 10,622	\$ 7,450
82030 Software Maintenance Fees	\$ -	\$ -	\$ 7,500
82040 Postage	\$ 11	\$ -	\$ -
82160 Training/Travel	\$ 5,873	\$ 978	\$ 6,000
82210 Enterprise Car Rental Program	\$ 54,295	\$ 47,988	\$ 84,500
82420 Building & Grnds Maintenance	\$ 7,491	\$ 4,632	\$ 6,500
82450 Radio Maintenance	\$ 164	\$ 193	\$ 179
82620 Electricity	\$ 106,520	\$ 129,656	\$ 125,000
82630 Gas & Propane	\$ 2,836	\$ 2,444	\$ 2,500
82710 Temporary-Contract Labor	\$ 31,810	\$ 19,268	\$ 30,000
82740 Advertising	\$ 454	\$ 716	\$ 1,000
82820 Membership/Subscriptions	\$ 59	\$ 1,055	\$ -
82930 Mowing	\$ 236,478	\$ 315,272	\$ 345,000
83010 Office Supplies	\$ 1,498	\$ 1,029	\$ 1,500
83040 Janitorial Expense	\$ 5,292	\$ 4,135	\$ 24,000
83060 Uniforms/Boots	\$ 6,375	\$ 6,916	\$ 6,600
83240 Chemical Supplies	\$ 13,548	\$ 6,631	\$ 10,000
83280 Minor Tools	\$ 7,977	\$ 6,553	\$ 3,000
83290 Safety/PPE	\$ 1,063	\$ 940	\$ 700
83300 Department Supplies	\$ 11,737	\$ 4,058	\$ 5,000
83310 Equipment	\$ 29,724	\$ -	\$ -
83440 Building Maintenance	\$ 6,748	\$ 149	\$ -
83460 Auto Maintenance	\$ 2,004	\$ 3,505	\$ 2,575
83480 Machine & Equipment Maintenance	\$ 6,571	\$ 14,784	\$ 4,500
83560 Park Maintenance	\$ 138,752	\$ 134,384	\$ 88,000
83565 Loy Lake Park	\$ 19,714	\$ 5,531	\$ 5,000
83916 Kayak Rentals	\$ -	\$ 1,732	\$ 7,000
84930 Landscaping	\$ 45,533	\$ 72,194	\$ 100,000
Division Total: Parks	\$ 1,322,545	\$ 1,489,388	\$ 1,649,477



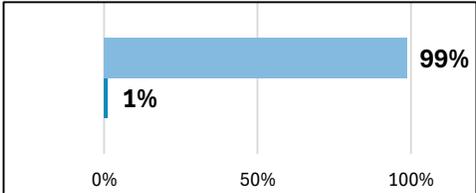
Recreation
Division Code: 071

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of Parks & Recreation	1
Recreation Manager	1
Recreation Supervisor	1
Recreation Coordinator	1
Management Assistant-P&R	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
Total Division Expenditures \$ 578,044

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Athletic & Facility Reservations	2,483	4,426	4,926
Special Events	20	15	15
Programs	2	1	6
Department Revenue	\$27,214	\$29,405	\$39,160
Social Media Reach	46,532	179,800	345,000

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 285,344	\$ 413,839	\$ 441,594
Contractual/Fixed	\$ 17,658	\$ 31,050	\$ 37,050
Supplies	\$ 89,715	\$ 76,532	\$ 99,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 392,717	\$ 521,421	\$ 578,044

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 071 - Recreation			
81010 Social Security - Full Time	\$ 16,322	\$ 23,558	\$ 25,514
81020 Retirement TMRS	\$ 23,859	\$ 34,732	\$ 37,120
81040 Employee Insurance	\$ 21,987	\$ 32,368	\$ 37,321
81050 Workers' Compensation	\$ 2,056	\$ 2,165	\$ 3,632
81080 Longevity	\$ 1,458	\$ 1,662	\$ 1,680
81100 Salaries & Wages - Full Time	\$ 218,486	\$ 314,125	\$ 331,834
81198 Accrued Wages	\$ 1,176	\$ 5,228	\$ 4,493
82030 Software Maintenance Fees	\$ 1,747	\$ 2,898	\$ 4,500
82040 Postage	\$ -	\$ 151	\$ 500
82160 Training/Travel	\$ 118	\$ 3,307	\$ 3,500
82210 Enterprise Car Rental Program	\$ -	\$ 2,992	\$ 5,100
82700 Professional Fees	\$ -	\$ -	\$ 250
82740 Advertising	\$ 4,328	\$ 6,202	\$ 8,500
82820 Membership/Subscriptions	\$ 11,465	\$ 15,499	\$ 14,700
83010 Office Supplies	\$ 1,051	\$ 1,783	\$ 1,700
83020 Service Awards	\$ 462	\$ 198	\$ 2,000
83040 Janitorial Expense	\$ -	\$ -	\$ 7,200
83060 Uniforms/Boots	\$ 2,332	\$ 2,062	\$ 4,500
83300 Department Supplies	\$ 1,632	\$ 2,553	\$ 3,500
83310 Equipment	\$ 1,981	\$ 1,957	\$ 2,000
83800 Snowball Expense	\$ 16,084	\$ -	\$ -
83935 Holiday Décor	\$ 8,450	\$ -	\$ -
83940 Tournaments	\$ -	\$ -	\$ 18,000
83950 Recreation Events	\$ 57,724	\$ 62,597	\$ 56,000
83952 SNAP Center Programming	\$ -	\$ 5,382	\$ 4,500
Division Total: Recreation	\$ 392,717	\$ 521,421	\$ 578,044



THF Park

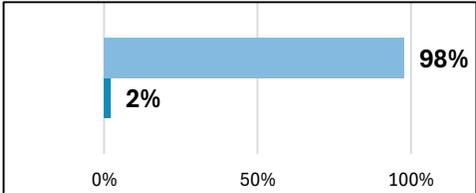
Division Code: 074

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

FULL-TIME STAFF:

	FY2025 Budgeted
Foreman-THF	1
Utility Worker	2

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 1,071,131

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Attendance Revenue	N/A	\$105,400	\$134,050
Team Participation	N/A	N/A	999
Denison on Ice Participation	10,408	8,897	10,791
Programs/Special Events	14	13	15
Concessions & Food Truck Revenue	N/A	\$234,480	\$264,199

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 304,054	\$ 332,627	\$ 357,081
Contractual/Fixed	\$ 57,470	\$ 72,725	\$ 365,400
Supplies	\$ 712,876	\$ 764,289	\$ 348,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,074,401	\$ 1,169,641	\$ 1,071,131

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

Account Description	Actual 2023	Estimated 2024	Amended 2025
General Fund 001			
<u>Expenditures</u>			
Division: 074 - THF Park			
81010 Social Security - Full Time	\$ 7,470	\$ 9,370	\$ 10,244
81015 Social Security - Part Time	\$ 11,604	\$ 11,489	\$ 12,168
81020 Retirement TMRS	\$ 11,285	\$ 13,817	\$ 14,904
81040 Employee Insurance	\$ 13,815	\$ 16,845	\$ 22,154
81050 Workers' Compensation	\$ 2,679	\$ 2,875	\$ 3,181
81080 Longevity	\$ 83	\$ 44	\$ 300
81090 Overtime	\$ 3,221	\$ 3,475	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 100,202	\$ 121,770	\$ 131,609
81150 Salaries & Wages - Part Time	\$ 151,654	\$ 150,183	\$ 159,063
81198 Accrued Wages	\$ 2,041	\$ 2,760	\$ 1,458
82040 Postage	\$ 64	\$ -	\$ 100
82160 Training/Travel	\$ 2,782	\$ 935	\$ 3,600
82210 Enterprise Car Rental Program	\$ 5,676	\$ 9,281	\$ 9,200
82620 Electricity	\$ 46,453	\$ 55,098	\$ 56,000
82630 Gas & Propane	\$ 1,760	\$ 1,999	\$ 2,000
82710 Temporary-Contract Labor	\$ -	\$ -	\$ 2,500
82740 Advertising	\$ 676	\$ 3,086	\$ 4,000
82820 Membership/Subscriptions	\$ 59	\$ 2,327	\$ 3,000
82930 Mowing	\$ -	\$ -	\$ 285,000
83040 Janitorial Expense	\$ 5,038	\$ 6,382	\$ 22,000
83060 Uniforms/Boots	\$ 2,196	\$ 2,265	\$ 3,500
83160 Auto/Equip Fuel	\$ -	\$ -	\$ 100
83240 Chemical Supplies	\$ 9,509	\$ 3,857	\$ 3,000
83280 Minor Tools	\$ 1,119	\$ 655	\$ 1,000
83290 Safety/PPE	\$ 182	\$ 436	\$ 200
83300 Department Supplies	\$ 3,758	\$ 2,303	\$ 3,000
83310 Equipment	\$ 3,338	\$ -	\$ -
83440 Building Maintenance	\$ 11,031	\$ 1,835	\$ 850
83460 Auto Maintenance	\$ 57	\$ 6	\$ 200
83480 Machine & Equipment Maintenance	\$ 871	\$ 1,077	\$ 800
83560 Park Maintenance	\$ 423,747	\$ 469,456	\$ 32,000
83810 Denison on Ice	\$ 106,929	\$ 105,394	\$ 125,000
83910 Concession Supplies	\$ 89,029	\$ 110,477	\$ 90,000
83915 Food Truck	\$ 15,551	\$ 16,469	\$ 13,000
83935 Holiday Décor	\$ 14,015	\$ 13,236	\$ 9,500
83940 Tournaments	\$ -	\$ 8,096	\$ 13,000
83950 Recreation Events	\$ 26,504	\$ 22,347	\$ 31,500
Division Total: THF Park	\$ 1,074,401	\$ 1,169,641	\$ 1,071,131



Aquatics

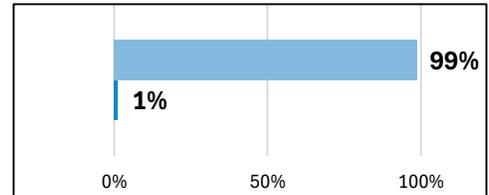
Division Code: 075

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

FULL-TIME STAFF:

	FY2025 Budgeted
Aquatic Facility Manager	1
Aquatic Facility Coordinator	1
Aquatic Program Coordinator	1

RATIO OF FY25 GENERAL FUND EXPENSE:



Total General Fund Expenditures \$ 48,463,008
 Total Division Expenditures \$ 540,095

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024*
Reservations (Private/Table Rental/Mermaid)	\$58,400	\$51,826	\$35,738
Admissions	16,884	15,981	15,622
Swim Team Participation	4,598	5,262	2,795
Attendance Revenue	\$67,367	\$62,059	\$57,862
Concessions Revenue	\$11,280	\$10,002	\$6,500

**FY2024 Decline in participation for all programs due to facility closure for anticipated structure repairs.*

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 348,456	\$ 325,181	\$ 415,545
Contractual/Fixed	\$ 49,914	\$ 56,539	\$ 50,850
Supplies	\$ 81,867	\$ 55,072	\$ 73,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 480,237	\$ 436,792	\$ 540,095

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

Account Description	Actual	Estimated	Amended
General Fund 001	2023	2024	2025
<u>Expenditures</u>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 9,908	\$ 10,928	\$ 11,341
81015 Social Security - Part Time	\$ 12,799	\$ 9,977	\$ 15,262
81020 Retirement TMRS	\$ 13,833	\$ 15,703	\$ 16,500
81040 Employee Insurance	\$ 12,179	\$ 7,138	\$ 15,006
81050 Workers' Compensation	\$ 3,145	\$ 2,997	\$ 3,751
81080 Longevity	\$ 1,011	\$ 1,147	\$ 1,440
81090 Overtime	\$ 5,792	\$ 6,433	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 123,523	\$ 137,304	\$ 143,304
81150 Salaries & Wages - Part Time	\$ 167,313	\$ 130,423	\$ 199,500
81198 Accrued Wages	\$ (1,046)	\$ 3,131	\$ 5,941
82160 Training/Travel	\$ 1,511	\$ 1,714	\$ 1,800
82620 Electricity	\$ 13,195	\$ 14,896	\$ 16,000
82630 Gas & Propane	\$ 32,938	\$ 38,174	\$ 32,000
82700 Professional Fees	\$ 2,210	\$ 1,646	\$ 1,000
82820 Membership/Subscriptions	\$ 60	\$ 109	\$ 50
83010 Office Supplies	\$ 585	\$ 362	\$ 650
83040 Janitorial Expense	\$ 4,884	\$ 1,898	\$ 4,100
83060 Uniforms/Boots	\$ 622	\$ 251	\$ 1,750
83240 Chemical Supplies	\$ 25,164	\$ 14,284	\$ 15,000
83280 Minor Tools	\$ 1,931	\$ 990	\$ 300
83290 Safety/PPE	\$ 155	\$ 426	\$ 300
83300 Department Supplies	\$ 10,849	\$ 7,418	\$ 8,000
83580 Pool Maintenance	\$ 17,497	\$ 14,164	\$ 16,600
83910 Concession Supplies	\$ 7,383	\$ 4,151	\$ 8,000
83985 Aqua Access Program	\$ 202	\$ -	\$ 3,000
83990 Swim Team	\$ 12,596	\$ 11,128	\$ 16,000
Division Total: Aquatics	\$ 480,237	\$ 436,792	\$ 540,095
Transfers Out	\$ 1,742,023	\$ 1,741,197	\$ 1,517,333
Bad Debt Expense	\$ 37,129	\$ (5,337)	\$ 45,000
Capital Outlay - Right of Use Asset	\$ -	\$ -	\$ -
General Fund Expense Total:	\$ 40,508,750	\$ 46,032,847	\$ 48,463,008

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

**City of Denison
2024/2025 Budget
Utility Fund Estimated Cash Position - Fund 020**

	Actual 2023	Estimated 2024	Amended 2025
Beginning Fund Balance	\$ 4,139,060	\$ 4,108,250	\$ 3,779,465
Revenues	\$ 19,427,958	\$ 23,841,872	\$ 25,706,310
Expenditures	\$ (19,060,271)	\$ (24,170,094)	\$ (25,460,440)
Audit Adjustments/Accruals/Appropriations	\$ (398,497)	\$ (563)	\$ (25,000)
Ending Fund Balance	\$ 4,108,250	\$ 3,779,465	\$ 4,000,335

**City of Denison
2024/2025 Budget
Utility Fund Classification Totals**

Classification		Actual 2023		Estimated 2024		Amended 2025
Revenues						
600-Revenue	\$	19,427,958	\$	23,841,872	\$	25,706,310
Revenue Totals:	\$	19,427,958	\$	23,841,872	\$	25,706,310
Expenditures						
100 - Personnel	\$	4,779,469	\$	5,494,393	\$	5,889,138
200 - Contractual/Fixed	\$	9,820,026	\$	14,964,199	\$	16,851,184
300 - Supplies	\$	2,469,646	\$	3,457,268	\$	2,211,350
400 - Debt Service	\$	2,159	\$	80,717	\$	318,768
500 - Capital Outlay	\$	1,988,972	\$	173,517	\$	190,000
Expenditure Totals:	\$	19,060,271	\$	24,170,094	\$	25,460,440
Revenue Total:	\$	19,427,958	\$	23,841,872	\$	25,706,310
Expenditure Total:	\$	(19,060,271)	\$	(24,170,094)	\$	(25,460,440)
Utility Fund Net Total:	\$	367,687	\$	(328,222)	\$	245,870

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Revenues</u>				
Division: 600				
72010	Penalties	\$ 264,606	\$ 291,786	\$ 325,000
72020	Service Charges	\$ 8,280	\$ 11,430	\$ 10,000
73000	Engineering Review Fees	\$ 4,380	\$ 128,287	\$ 50,000
75010	Interest Income	\$ 156,881	\$ 121,695	\$ 35,000
75060	Lease Proceeds	\$ -	\$ 1,394,263	\$ -
75100	Miscellaneous	\$ 66,982	\$ 68,082	\$ 75,000
75130	Gain/Loss on Sale of Assets	\$ 127,006	\$ 91,883	\$ 50,000
75140	Card Convenience Fees	\$ -	\$ 302,239	\$ 350,000
76000	Raw Water Sales	\$ 88,476	\$ 88,476	\$ 88,476
76010	Water Sales	\$ 11,377,082	\$ 12,555,005	\$ 14,500,000
76020	Sewer Charges	\$ 6,459,412	\$ 7,508,917	\$ 8,200,000
77010	Water Tap Fees	\$ 186,919	\$ 319,315	\$ 325,000
77020	Sewer Tap Fees	\$ 113,100	\$ 231,300	\$ 275,000
77030	Sewer Surcharge	\$ 5,664	\$ 7,606	\$ 15,000
77035	Meter Charges	\$ 125,922	\$ 110,046	\$ 150,000
77040	Lab Fees	\$ 94,474	\$ 110,436	\$ 115,000
77050	Connection Fees	\$ 99,806	\$ 88,502	\$ 115,000
77060	Reconnect Fees	\$ 96,161	\$ 92,487	\$ 115,000
77070	Environmental Fines/Fees	\$ 5,905	\$ 5,710	\$ 3,000
77080	Environmental Monitoring	\$ 2,750	\$ 325	\$ 2,000
78010	Rentals	\$ 76,528	\$ 76,763	\$ 75,000
08100	Transfers In	\$ 67,625	\$ 237,318	\$ 832,834
Utility Fund Revenues		\$ 19,427,958	\$ 23,841,872	\$ 25,706,310

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
020-080	Water Treatment	\$ 2,138,016	\$ 2,768,858	\$ 2,534,027
020-082	Laboratory Services	\$ 242,167	\$ 269,720	\$ 284,586
020-084	Utilities	\$ 2,012,238	\$ 2,300,835	\$ 2,241,271
020-085	Meter Services	\$ 490,072	\$ 421,108	\$ 559,777
020-088	Paw Paw WWT	\$ 1,565,907	\$ 1,756,002	\$ 1,648,725
020-090	Environmental Services	\$ 507,479	\$ 426,809	\$ 430,807
020-091	Utilities Customer Service	\$ 390,705	\$ 455,339	\$ 465,322
020-092	Non-Departmental	\$ 8,477,470	\$ 12,387,979	\$ 14,742,405
020-093	Public Works Administration	\$ 1,737,044	\$ 1,905,135	\$ 1,790,457
020-094	Storm Water Operations	\$ 137,197	\$ 203,952	\$ 203,986
020-095	Duck Creek WWT	\$ 61,923	\$ 54,964	\$ 72,000
020-096	Iron Ore WWT	\$ 104,333	\$ 102,385	\$ 103,250
020-097	NTRA WWT	\$ 258,464	\$ 287,376	\$ 263,827
020-000	Transfers Out	\$ 823,293	\$ 838,729	\$ -
020-000	Bad Debt Expense	\$ 113,964	\$ (9,098)	\$ 120,000
Utility Fund Expenditures		\$ 19,060,271	\$ 24,170,094	\$ 25,460,440
Revenue Total:		\$ 19,427,958	\$ 23,841,872	\$ 25,706,310
Expenditure Total:		\$ (19,060,271)	\$ (24,170,094)	\$ (25,460,440)
Utility Fund Net Total:		\$ 367,687	\$ (328,222)	\$ 245,870



Water Treatment

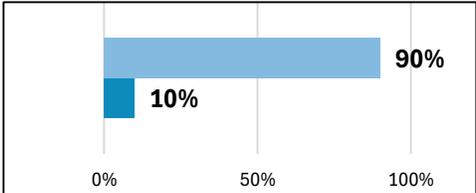
Division Code: 080

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

FULL-TIME STAFF:

	FY2025 Budgeted
Water Plant Superintendent	1
Water Plant Supervisor	2
Water Plant Operator II	2
Water Plant Operator I	5
Water Plant Trainee	2

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$	25,460,440
Total Division Expenditures	\$	2,534,027

TOTAL STAFF:	12
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PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Gallons of Water Treated Yearly (In Billions)	1.9	1.9	2.0
Average GPD Pumped (In Millions)	5.2	5.3	5.6

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 778,888	\$ 872,227	\$ 963,852
Contractual/Fixed	\$ 508,595	\$ 723,546	\$ 653,900
Supplies	\$ 850,533	\$ 1,173,085	\$ 916,275
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,138,016	\$ 2,768,858	\$ 2,534,027

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 41,848	\$ 50,142	\$ 55,182
81020	Retirement TMRS	\$ 60,721	\$ 73,633	\$ 80,284
81021	Net Pension Liability Adjustment	\$ 32,197	\$ -	\$ -
81040	Employee Insurance	\$ 54,063	\$ 68,346	\$ 89,285
81050	Worker's Compensation	\$ 6,545	\$ 6,108	\$ 9,849
81080	Longevity	\$ 4,664	\$ 5,762	\$ 7,380
81090	Overtime	\$ 48,721	\$ 57,393	\$ 30,000
81100	Salaries & Wages - Full Time	\$ 506,074	\$ 605,138	\$ 683,948
81198	Accrued Wages	\$ (5,046)	\$ 5,704	\$ 7,924
81199	Salaries & Wages Adjustment	\$ 29,101	\$ -	\$ -
82030	Software Maintenance Fees	\$ 3,010	\$ 2,626	\$ 2,000
82040	Postage	\$ 517	\$ 1,161	\$ 1,000
82120	Equipment Rental	\$ -	\$ 1,398	\$ 2,000
82160	Training/Travel	\$ 5,268	\$ 7,136	\$ 6,000
82210	Enterprise Car Rental Program	\$ -	\$ 55,284	\$ 54,200
82440	Equipment Maintenance Contract	\$ 9,270	\$ 3,555	\$ 25,000
82500	Instr. & Signal Maintenance	\$ 3,057	\$ 8,331	\$ 7,000
82620	Electricity	\$ 396,236	\$ 505,388	\$ 460,000
82630	Gas & Propane	\$ 4,694	\$ 3,368	\$ 3,800
82700	Professional Fees	\$ 62,558	\$ 91,569	\$ 66,400
82820	Membership/Subscriptions	\$ -	\$ 70	\$ 500
82930	Mowing	\$ 11,174	\$ 19,524	\$ 11,000
83010	Office Supplies	\$ 908	\$ 974	\$ 800
83040	Janitorial Expense	\$ 1,686	\$ 1,594	\$ 18,000
83060	Uniforms/Boots	\$ 5,831	\$ 6,650	\$ 5,800
83180	Oil & Lubricants	\$ 60	\$ 230	\$ 1,500
83240	Chemical Supplies	\$ 702,793	\$ 1,088,666	\$ 800,000
83260	Electrical Supplies	\$ 1,744	\$ 700	\$ 3,000
83280	Minor Tools	\$ 8,065	\$ 8,012	\$ 4,500
83290	Safety/PPE	\$ 443	\$ 794	\$ 1,000
83300	Department Supplies	\$ 10,939	\$ 3,841	\$ 1,800
83420	Water Tank Maintenance	\$ 16,908	\$ 74	\$ 4,000
83440	Building Maintenance	\$ 45,215	\$ 4,040	\$ 6,000
83460	Auto Maint	\$ -	\$ -	\$ 1,125
83480	Machine & Equipment Maintenance	\$ 55,942	\$ 57,212	\$ 65,000
83550	Lake Maintenance	\$ -	\$ 298	\$ 3,750
84650	Lake Texoma Contract	\$ 12,812	\$ 24,136	\$ 15,000
Division Total: Water Treatment		\$ 2,138,016	\$ 2,768,858	\$ 2,534,027



Laboratory Services

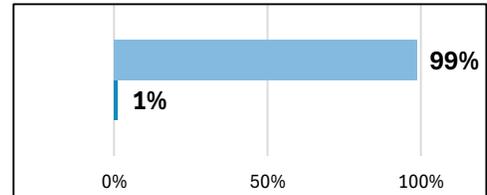
Division Code: 082

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

FULL-TIME STAFF:

	FY2025 Budgeted
Lab Quality Assurance	1
Lab Technical Coordinator	1
Lab Technician	1

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
 Total Division Expenditures \$ 284,586

TOTAL STAFF: 3

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Samples Tested	N/A	7,427	6,960
Number of Other Municipalities Serviced	N/A	75	60
Number of Denison Samples Analyzed	N/A	3,245	3,251

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 175,452	\$ 196,469	\$ 211,496
Contractual/Fixed	\$ 13,660	\$ 18,013	\$ 25,090
Supplies	\$ 53,055	\$ 55,238	\$ 48,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 242,167	\$ 269,720	\$ 284,586

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 9,255	\$ 10,892	\$ 11,995
81020	Retirement TMRS	\$ 13,698	\$ 16,284	\$ 17,452
81021	Net Pension Liability Adjustment	\$ 7,263	\$ -	\$ -
81040	Employee Insurance	\$ 15,873	\$ 19,806	\$ 22,236
81050	Workers' Compensation	\$ 1,424	\$ 1,455	\$ 2,145
81080	Longevity	\$ 254	\$ 494	\$ 840
81090	Overtime	\$ 5,969	\$ 7,392	\$ 7,000
81100	Salaries & Wages - Full Time	\$ 120,272	\$ 140,323	\$ 148,960
81198	Accrued Wages	\$ 354	\$ (177)	\$ 868
81199	Salaries & Wages Adjustment	\$ 1,091	\$ -	\$ -
82030	Software Maintenance Fees	\$ 4,593	\$ 4,456	\$ 9,440
82040	Postage	\$ 325	\$ 315	\$ 350
82160	Training/Travel	\$ 2,182	\$ 595	\$ 3,300
82440	Equipment Maintenance Contract	\$ 2,113	\$ 7,645	\$ 5,000
82700	Professional Fees	\$ 4,448	\$ 5,003	\$ 7,000
83010	Office Supplies	\$ 830	\$ 942	\$ 1,000
83040	Janitorial Expense	\$ 410	\$ 718	\$ 500
83060	Uniform/Boots	\$ 640	\$ 449	\$ 1,000
83240	Chemical Supplies	\$ 44,118	\$ 38,675	\$ 35,000
83280	Minor Tools	\$ 6,967	\$ 14,455	\$ 10,000
83290	Safety/PPE	\$ 90	\$ -	\$ 500
Division Total: Laboratory Services		\$ 242,167	\$ 269,720	\$ 284,586



Utilities Division

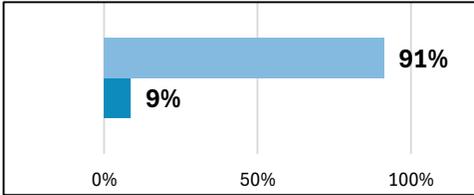
Division Code: 084

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

FULL-TIME STAFF:

	FY2025 Budgeted
Utilities Division Supervisor	2
Crew Leader - Utilities	3
Administrative Assistant-Utilities	2
Public Works Project Technician	1
Equipment Operator II-Utilities	2
Equipment Operator I-Utilities	3
Utility Worker	6

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$ 25,460,440
Total Division Expenditures	\$ 2,241,271

TOTAL STAFF: 19

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Water Taps Installed	169	78	88
Sewer Taps Installed	216	97	94
Number of Emergency Water Main Repairs	85	103	62
Number of Sewer Collection Pipe Repairs	73	44	61
Number of Fire Hydrants Tested	N/A	79	30

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 854,279	\$ 1,120,273	\$ 1,265,964
Contractual/Fixed	\$ 55,602	\$ 136,005	\$ 153,357
Supplies	\$ 1,102,356	\$ 1,044,557	\$ 821,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,012,238	\$ 2,300,835	\$ 2,241,271

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 47,154	\$ 63,140	\$ 71,642
81020	Retirement TMRS	\$ 68,165	\$ 92,937	\$ 104,232
81021	Net Pension Liability Adjustment	\$ 36,144	\$ -	\$ -
81040	Employee Insurance	\$ 76,368	\$ 96,279	\$ 137,027
81050	Workers' Compensation	\$ 10,914	\$ 9,523	\$ 12,505
81080	Longevity	\$ 2,361	\$ 1,936	\$ 3,120
81090	Overtime	\$ 78,775	\$ 118,698	\$ 65,000
81100	Salaries & Wages - Full Time	\$ 547,298	\$ 723,731	\$ 868,373
81198	Accrued Wages	\$ 2,109	\$ 14,029	\$ 4,065
81199	Salaries & Wages Adjustment	\$ (15,009)	\$ -	\$ -
82030	Software Maintenance Fees	\$ -	\$ 6,306	\$ 1,200
82040	Postage	\$ 641	\$ 1	\$ 100
82120	Equipment Rental	\$ 25,134	\$ 2,376	\$ 10,000
82160	Training/Travel	\$ 9,373	\$ 2,703	\$ 10,000
82210	Enterprise Car Rental Program	\$ -	\$ 110,929	\$ 113,700
82450	Radio Maintenance	\$ 456	\$ 387	\$ 357
82700	Professional Fees	\$ 5,254	\$ 2,879	\$ 5,000
82820	Memberships/Subscriptions	\$ 5,100	\$ -	\$ -
83010	Office Supplies	\$ 451	\$ 578	\$ 750
83060	Uniforms/Boots	\$ 13,911	\$ 11,765	\$ 15,000
83240	Chemical Supplies	\$ 6,837	\$ 6,548	\$ 7,000
83280	Minor Tools	\$ 15,176	\$ 26,471	\$ 15,000
83290	Safety/PPE	\$ 6,881	\$ 9,268	\$ 6,000
83300	Department Supplies	\$ 15,468	\$ 14,378	\$ 5,500
83460	Auto Maintenance	\$ 15,428	\$ -	\$ 2,700
83480	Machine & Equipment Maintenance	\$ 38,762	\$ 8,611	\$ 5,000
83505	Utility Line Cuts	\$ 71,250	\$ 213,501	\$ 60,000
83510	Water Maintenance	\$ 301,319	\$ 308,737	\$ 300,000
83511	Sewer Maintenance	\$ 290,395	\$ 185,854	\$ 205,000
83515	Water Taps	\$ 160,350	\$ 105,900	\$ 100,000
83516	Sewer Taps	\$ 162,335	\$ 152,946	\$ 100,000
83600	Fire Hydrant Maintenance	\$ 9,644	\$ 10,425	\$ 13,000
83700	Inventory Adjustment	\$ 3,793	\$ -	\$ -
Division Total: Utilities		\$ 2,012,238	\$ 2,300,835	\$ 2,241,271



Meter Services

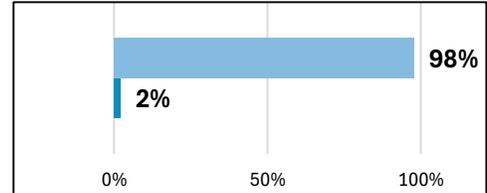
Division Code: 085

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

FULL-TIME STAFF:

	FY2025 Budgeted
Meter Services Supervisor	1
Lead Water Meter Technician	1
Water Meter Technician	3

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
 Total Division Expenditures \$ 559,777

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
New Meters Installed	395	300	214
Meters/Registers Replaced	241	497	389
Utility Billing Work Orders	4,631	4,624	3,825
Number of Disconnects	1,396	1,286	1,115

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 299,700	\$ 256,526	\$ 306,727
Contractual/Fixed	\$ 41,815	\$ 41,960	\$ 48,400
Supplies	\$ 85,651	\$ 60,906	\$ 89,650
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 62,907	\$ 61,716	\$ 115,000
Total Expenditures	\$ 490,072	\$ 421,108	\$ 559,777

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 17,672	\$ 14,597	\$ 17,060
81020	Retirement TMRS	\$ 25,422	\$ 21,307	\$ 24,821
81021	Net Pension Liability Adjustment	\$ 13,480	\$ -	\$ -
81040	Employee Insurance	\$ 27,573	\$ 24,659	\$ 36,923
81050	Workers' Compensation	\$ 2,207	\$ 2,281	\$ 3,063
81080	Longevity	\$ 1,246	\$ 164	\$ 300
81090	Overtime	\$ 25,118	\$ 12,368	\$ 10,000
81100	Salaries & Wages - Full Time	\$ 208,497	\$ 181,680	\$ 212,711
81198	Accrued Wages	\$ 1,007	\$ (530)	\$ 1,849
81199	Salaries & Wages Adjustment	\$ (22,522)	\$ -	\$ -
82030	Software Maintenance Fees	\$ 6,965	\$ 2,792	\$ 6,750
82040	Postage	\$ -	\$ -	\$ 50
82160	Training/Travel	\$ 3,309	\$ 299	\$ 2,000
82210	Enterprise Car Rental Program	\$ 31,540	\$ 38,869	\$ 39,100
82700	Professional Fees	\$ -	\$ -	\$ 500
83010	Office Supplies	\$ 75	\$ 121	\$ 500
83060	Uniforms/Boots	\$ 5,155	\$ 4,999	\$ 4,500
83280	Minor Tools	\$ 7,349	\$ 6,024	\$ 6,000
83290	Safety/PPE	\$ 384	\$ 839	\$ 750
83300	Department Supplies	\$ 3,391	\$ 1,675	\$ 2,000
83460	Auto Maintenance	\$ -	\$ -	\$ 900
83540	Water Meter Maintenance	\$ 69,296	\$ 47,249	\$ 75,000
85640	Meters	\$ 62,907	\$ 61,716	\$ 115,000
Division Total: Meter Services		\$ 490,072	\$ 421,108	\$ 559,777



Paw Paw WWT

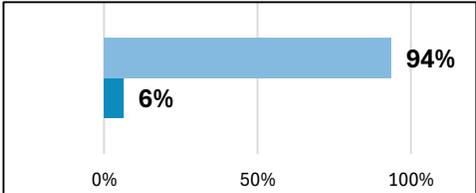
Division Code: 088

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

FULL-TIME STAFF:

	FY2025 Budgeted
Wastewater Plant Superintendent	1
Wastewater Plant Supervisor	2
Wastewater Plant Operator II	4
Utility Plant Mechanic	1
Wastewater Plant Operator I	3
Wastewater Plant Trainee	2

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$	25,460,440
Total Division Expenditures	\$	1,648,725

TOTAL STAFF: 13

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Gallons of Wastewater Treated (In Millions)	952.4	1,127.4	995.9
No. of Lift Station Checks/Cleanings	N/A	N/A	132
No. of Cubic Yards of Sludge Hauled	4,100	3,258	2,862
No. of Maint/Repair Work Orders Completed	N/A	N/A	106

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 980,503	\$ 1,083,819	\$ 1,035,000
Contractual/Fixed	\$ 370,113	\$ 463,797	\$ 414,100
Supplies	\$ 215,291	\$ 208,387	\$ 199,625
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,565,907	\$ 1,756,002	\$ 1,648,725

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 51,916	\$ 62,533	\$ 59,822
81020	Retirement TMRS	\$ 75,265	\$ 91,486	\$ 87,035
81021	Net Pension Liability Adjustment	\$ 39,909	\$ -	\$ -
81040	Employee Insurance	\$ 64,482	\$ 82,957	\$ 93,427
81050	Workers' Compensation	\$ 5,912	\$ 7,096	\$ 10,497
81080	Longevity	\$ 1,290	\$ 1,249	\$ 3,180
81090	Overtime	\$ 116,654	\$ 95,686	\$ 50,000
81100	Salaries & Wages - Full Time	\$ 576,582	\$ 734,894	\$ 728,810
81198	Accrued Wages	\$ 5,691	\$ 7,917	\$ 2,229
81199	Salaries & Wages Adjustment	\$ 42,801	\$ -	\$ -
82030	Software Maintenance Fees	\$ -	\$ 2,626	\$ 1,500
82040	Postage	\$ 883	\$ 706	\$ 700
82120	Equipment Rental	\$ 22,681	\$ -	\$ 3,000
82160	Training/Travel	\$ 12,565	\$ 8,705	\$ 12,000
82210	Enterprise Car Rental Program	\$ 46,698	\$ 60,337	\$ 67,200
82620	Electricity	\$ 171,333	\$ 216,439	\$ 210,000
82700	Professional Fees	\$ 103,096	\$ 153,587	\$ 103,200
82820	Membership/Subscriptions	\$ 759	\$ 441	\$ 500
82930	Mowing	\$ 6,303	\$ 11,230	\$ 8,500
83010	Office Supplies	\$ 2,620	\$ 3,114	\$ 1,500
83040	Janitorial Expense	\$ 1,914	\$ 3,538	\$ 17,400
83060	Uniforms/Boots	\$ 8,561	\$ 8,059	\$ 7,000
83160	Auto/Equip Fuel	\$ 29	\$ 455	\$ 100
83180	Oil & Lubricants	\$ 1,316	\$ 1,570	\$ 1,500
83240	Chemical Supplies	\$ 66,853	\$ 70,556	\$ 60,000
83260	Electrical Supplies	\$ 2,835	\$ 1,504	\$ 1,500
83280	Minor Tools	\$ 1,483	\$ 1,798	\$ 2,000
83290	Safety/PPE	\$ 6,505	\$ 3,951	\$ 3,500
83300	Department Supplies	\$ 12,230	\$ 9,730	\$ 8,000
83302	Lab Supplies	\$ 5,796	\$ 9,726	\$ 7,500
83430	Lift Stat Maintenance	\$ 13,097	\$ 8,201	\$ 9,000
83440	Building Maintenance	\$ 8,984	\$ 4,824	\$ 2,000
83460	Auto Maint	\$ -	\$ -	\$ 1,125
83480	Machine & Equipment Maintenance	\$ 88,864	\$ 91,087	\$ 85,000
Division Total: Paw Paw WWT		\$ 1,565,907	\$ 1,756,002	\$ 1,648,725



Environmental Services

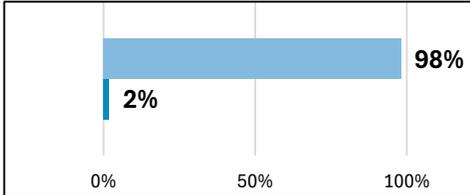
Division Code: 090

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

FULL-TIME STAFF:

	FY2025 Budgeted
Environmental Services Supervisor	1
Pretreatment Inspector	1
Water Quality Specialist	1
Stormwater Inspector	1

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$	25,460,440
Total Division Expenditures	\$	430,807

TOTAL STAFF: 4

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
No. of Back flow Inspections	47	266	652
No. of Storm Water Inspections	305	276	233
Gallons Flushed for Water Quality	374	1143	951
No. of Water Quality Complaints Flushed	N/A	38	165
No. of Grease Traps Inspected	8	106	48

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 246,381	\$ 262,147	\$ 292,607
Contractual/Fixed	\$ 224,522	\$ 154,932	\$ 126,200
Supplies	\$ 36,576	\$ 9,730	\$ 12,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 507,479	\$ 426,809	\$ 430,807

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 13,703	\$ 15,510	\$ 16,967
81020	Retirement TMRS	\$ 19,532	\$ 22,519	\$ 24,685
81021	Net Pension Liability Adjustment	\$ 10,357	\$ -	\$ -
81040	Employee Insurance	\$ 14,948	\$ 14,047	\$ 22,494
81050	Workers' Compensation	\$ 1,594	\$ 2,161	\$ 3,114
81080	Longevity	\$ 44	\$ 217	\$ 540
81090	Overtime	\$ 4,683	\$ 2,286	\$ 5,000
81100	Salaries & Wages - Full Time	\$ 175,360	\$ 201,694	\$ 216,246
81198	Accrued Wages	\$ 2,199	\$ 3,712	\$ 3,561
81199	Salaries & Wages Adjustment	\$ 3,963	\$ -	\$ -
82030	Software Maintenance Fees	\$ 12,089	\$ 13,045	\$ 10,000
82040	Postage	\$ 507	\$ 348	\$ 400
82160	Training/Travel	\$ 5,297	\$ 5,773	\$ 5,500
82210	Enterprise Car Rental Program	\$ 3,086	\$ 6,400	\$ 5,900
82700	Professional Fees	\$ 198,300	\$ 125,873	\$ 100,000
82740	Advertising	\$ 4,986	\$ 3,493	\$ 3,500
82780	Printing & Binding	\$ 257	\$ -	\$ 500
82820	Membership/Subscriptions	\$ -	\$ -	\$ 400
83010	Office Supplies	\$ 1,231	\$ 561	\$ 1,000
83040	Janitorial Expense	\$ 643	\$ 673	\$ 550
83060	Uniforms/Boots	\$ 1,641	\$ 2,224	\$ 1,500
83240	Chemical Supplies	\$ 892	\$ 1,058	\$ 1,000
83280	Minor Tools	\$ 5,028	\$ 815	\$ 1,000
83290	Safety/PPE	\$ 1,391	\$ 187	\$ 1,000
83300	Department Supplies	\$ 7,924	\$ 2,441	\$ 2,500
83310	Equipment	\$ 8,965	\$ -	\$ -
83440	Building Maintenance	\$ -	\$ 508	\$ 1,500
83460	Auto Maint	\$ -	\$ -	\$ 450
83480	Machine & Equipment Maintenance	\$ 8,860	\$ 1,263	\$ 1,500
Division Total: Environmental Services		\$ 507,479	\$ 426,809	\$ 430,807



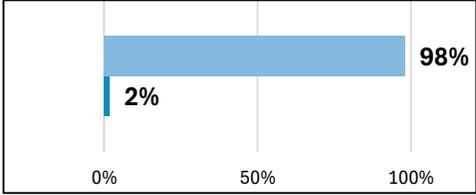
Utilities Customer Service
Division Code: 091

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

FULL-TIME STAFF:

	FY2025 Budgeted
Utilities Customer Service Mgr	1
Utilities Customer Service Supv	1
Utilities Customer Service Clerk	3

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
 Total Division Expenditures \$ 465,322

TOTAL STAFF: 5

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Customers (Res, Comm & Ind)	10,962	11,261	11,440
Bills Generated Annually	138,606	141,902	143,791
New Connects	3,279	2,930	2,713
Disconnects	2,703	2,662	2,540
Transfers	132	163	153

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 257,237	\$ 292,703	\$ 328,772
Contractual/Fixed	\$ 131,996	\$ 160,645	\$ 134,250
Supplies	\$ 1,472	\$ 1,991	\$ 2,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 390,705	\$ 455,339	\$ 465,322

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 13,563	\$ 16,701	\$ 18,666
81020	Retirement TMRS	\$ 19,656	\$ 24,407	\$ 27,157
81021	Net Pension Liability Adjustment	\$ 10,423	\$ -	\$ -
81040	Employee Insurance	\$ 26,590	\$ 27,456	\$ 36,998
81050	Workers' Compensation	\$ 229	\$ 196	\$ 313
81080	Longevity	\$ 171	\$ 298	\$ 660
81090	Overtime	\$ 4,157	\$ 6,850	\$ 5,000
81100	Salaries & Wages - Full Time	\$ 175,793	\$ 214,491	\$ 238,342
81198	Accrued Wages	\$ 644	\$ 2,304	\$ 1,636
81199	Salaries & Wages Adjustment	\$ 6,012	\$ -	\$ -
82030	Software Maintenance Fees	\$ -	\$ -	\$ -
82040	Postage	\$ 79,550	\$ 85,863	\$ 70,000
82160	Training/Travel	\$ 700	\$ 450	\$ 1,000
82180	Tuition Reimbursement	\$ -	\$ -	\$ 5,250
82690	Collection Agency Fees	\$ 666	\$ 4,486	\$ 4,000
82700	Professional Fees	\$ 21,354	\$ 38,921	\$ 25,000
82780	Printing & Binding	\$ 29,726	\$ 30,925	\$ 29,000
83010	Office Supplies	\$ 1,410	\$ 1,991	\$ 1,500
83060	Uniforms/Boots	\$ 62	\$ -	\$ 800
Division Total: Utilities Customer Service		\$ 390,705	\$ 455,339	\$ 465,322



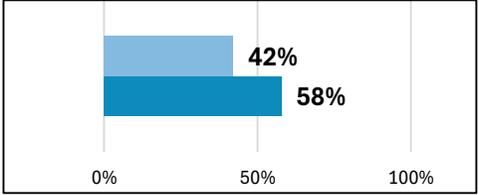
**Non-Departmental
Division Code: 092**

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

FULL-TIME STAFF:

	FY2025 Budgeted
N/A	0

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
Total Division Expenditures \$ 14,742,405

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 8,473,929	\$ 11,532,285	\$ 14,423,637
Supplies	\$ 1,382	\$ 774,977	\$ -
Debt Service	\$ 2,159	\$ 80,717	\$ 318,768
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 8,477,470	\$ 12,387,979	\$ 14,742,405

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 092 - Non-Departmental				
82210	Enterprise Car Rental Program	\$ -	\$ -	\$ -
82620	Electricity	\$ 30,627	\$ 30,627	\$ 30,627
82700	Professional Fees	\$ 43,350	\$ -	\$ -
83285	Capital Requests (Budgeted)	\$ -	\$ 774,977	\$ -
83980	Miscellaneous	\$ 1,382	\$ -	\$ -
84010	Overhead Water to GF	\$ 807,480	\$ 853,352	\$ 325,000
84020	Overhead Sewer to GF	\$ 807,480	\$ 853,352	\$ 325,000
84060	Insurance-Liability	\$ 215,218	\$ 261,754	\$ 345,000
84130	Contracts & Agreements	\$ 32,848	\$ 22,362	\$ 30,000
84140	Contingency	\$ 38,648	\$ (562)	\$ 15,000
84170	Credit Card Merchant Fees	\$ 334,911	\$ 482,068	\$ 415,000
84180	Claims and Refunds	\$ 352	\$ 81	\$ -
84260	Lease Payments - Interest	\$ 33,121	\$ 4,453	\$ 99,166
84270	Lease Payments - Principal	\$ 2,159	\$ 80,717	\$ 318,768
84450	Trans/I&S Fund	\$ 5,680,376	\$ 8,523,202	\$ 12,256,344
84460	Bond Amortization Expense	\$ (440,695)	\$ -	\$ -
84660	Franchise Fees	\$ 890,214	\$ 501,598	\$ 582,500
Division Total: Non-Departmental		\$ 8,477,470	\$ 12,387,979	\$ 14,742,405



Public Works Administration

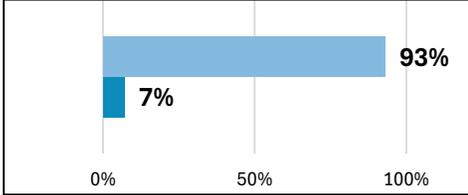
Division Code: 093

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

FULL-TIME STAFF:

	FY2025 Budgeted
Director of Public Works	1
Assistant Director of Public Works	1
CIP/Engineering Manager	1
Public Works Manager- Maint	1
Public Works Manager- Utilities	1
Public Works Project Manager	1
GIS Analyst	1
Public Works Project Coordinator	1
Engineering Technician	1
Management Assistant-PW	1
GIS Technician	1
Administrative Assistant-CIP	1
TOTAL STAFF:	12

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$	25,460,440
Total Division Expenditures	\$	1,790,457

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Permit Inspections	509	537	674
Number of Development Projects Accepted	3	7	4
Number of CIP Projects Accepted	5	7	13
Number of 3rd Party Inspections	N/A	181	268

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 981,656	\$ 1,166,844	\$ 1,225,332
Contractual/Fixed	\$ 729,670	\$ 692,781	\$ 550,800
Supplies	\$ 25,718	\$ 45,510	\$ 14,325
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,737,044	\$ 1,905,135	\$ 1,790,457

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 51,582	\$ 66,826	\$ 73,111
81015	Social Security - Part Time	\$ 631	\$ 1,054	\$ -
81020	Retirement TMRS	\$ 75,841	\$ 99,444	\$ 106,369
81021	Net Pension Liability Adjustment	\$ 40,214	\$ -	\$ -
81040	Employee Insurance	\$ 55,476	\$ 69,895	\$ 86,529
81050	Workers' Compensation	\$ 643	\$ 851	\$ 1,250
81080	Longevity	\$ 2,906	\$ 3,113	\$ 3,180
81100	Salaries & Wages - Full Time	\$ 697,487	\$ 900,647	\$ 952,515
81150	Salaries & Wages - Part Time	\$ 7,820	\$ 13,780	\$ -
81198	Accrued Wages	\$ 4,624	\$ 11,235	\$ 2,378
81199	Salaries & Wages Adjustment	\$ 44,431	\$ -	\$ -
82030	Software Maintenance Fees	\$ 95,625	\$ 83,812	\$ 98,000
82040	Postage	\$ 310	\$ 470	\$ 400
82160	Training/Travel	\$ 14,640	\$ 19,997	\$ 15,000
82210	Enterprise Car Rental Program	\$ -	\$ 86,496	\$ 113,600
82700	Professional Fees	\$ 616,231	\$ 429,880	\$ 271,000
82705	Plan Review & Inspections	\$ -	\$ 68,915	\$ 50,000
82820	Membership/Subscriptions	\$ 2,864	\$ 3,211	\$ 2,800
83010	Office Supplies	\$ 8,527	\$ 10,826	\$ 5,000
83040	Janitorial Supplies	\$ -	\$ 106	\$ -
83060	Uniforms/Boots	\$ 4,535	\$ 5,186	\$ 2,000
83120	Food	\$ 4,720	\$ 5,235	\$ 2,500
83290	Safety/ PPE	\$ -	\$ -	\$ 300
83300	Department Supplies	\$ 3,118	\$ 15,224	\$ 1,500
83460	Auto Maint	\$ -	\$ -	\$ 2,025
83980	Miscellaneous	\$ 4,819	\$ 8,933	\$ 1,000
Division Total: Public Works Administration		\$ 1,737,044	\$ 1,905,135	\$ 1,790,457



Storm Water Operations

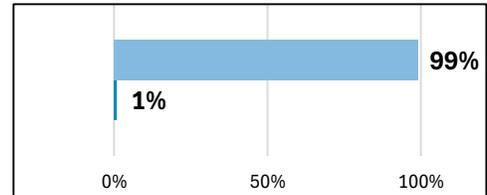
Division Code: 094

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

FULL-TIME STAFF:

	FY2025 Budgeted
Utility Worker	2

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$	25,460,440
Total Division Expenditures	\$	203,986

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
No. of Storm Drain Inlets Cleaned	7	9	15
Linear Feet of Storm Channels Cleaned	5,900	7,100	10,600
No. of Emerg Storm Drain Blocks Cleared	1	3	3

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 51,503	\$ 75,311	\$ 115,261
Contractual/Fixed	\$ 1,086	\$ 14,533	\$ 2,500
Supplies	\$ 3,069	\$ 2,307	\$ 11,225
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 81,539	\$ 111,801	\$ 75,000
Total Expenditures	\$ 137,197	\$ 203,952	\$ 203,986

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 2,808	\$ 3,908	\$ 6,360
81020	Retirement TMRS	\$ 4,053	\$ 5,932	\$ 9,253
81021	Net Pension Liability Adjustment	\$ 2,149	\$ -	\$ -
81040	Employee Insurance	\$ 5,250	\$ 8,726	\$ 14,747
81050	Workers' Compensation	\$ 1,216	\$ 587	\$ 1,154
81080	Longevity	\$ 18	\$ 85	\$ -
81090	Overtime	\$ 1,900	\$ 2,082	\$ 3,000
81100	Salaries & Wages - Full Time	\$ 35,386	\$ 51,721	\$ 80,135
81198	Accrued Wages	\$ (673)	\$ 2,270	\$ 612
81199	Salaries & Wages Adjustment	\$ (605)	\$ -	\$ -
82030	Software Maintenance Fees	\$ -	\$ 2,626	\$ -
82120	Equipment Rental	\$ -	\$ -	\$ 1,000
82160	Training/Travel	\$ 1,086	\$ -	\$ 1,500
82210	Enterprise Car Rental Program	\$ -	\$ 4,732	\$ -
82700	Professional Fees	\$ -	\$ 7,175	\$ -
83060	Uniforms/Boots	\$ 1,789	\$ 1,625	\$ 2,000
83280	Minor Tools	\$ 945	\$ 531	\$ 2,500
83290	Safety/PPE	\$ 335	\$ 118	\$ 1,500
83300	Department Supplies	\$ -	\$ 33	\$ 5,000
83460	Auto Maint	\$ -	\$ -	\$ 225
85530	Drainage	\$ 81,539	\$ 111,801	\$ 75,000
Division Total: Storm Water Operations		\$ 137,197	\$ 203,952	\$ 203,986



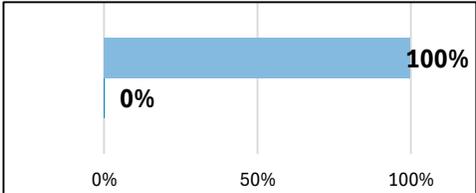
Duck Creek WWT
Division Code: 095

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

FULL-TIME STAFF:

	FY2025 Budgeted
N/A	0

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
Total Division Expenditures \$ 72,000

TOTAL STAFF:	0
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PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 30,265	\$ 38,022	\$ 39,000
Supplies	\$ 31,658	\$ 16,942	\$ 33,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 61,923	\$ 54,964	\$ 72,000

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 095 - Duck Creek WWT				
82620	Electricity	\$ 27,584	\$ 34,022	\$ 36,000
82930	Mowing	\$ 2,681	\$ 4,000	\$ 3,000
83430	Lift Stat Maintenance	\$ 13,642	\$ 752	\$ 15,000
83480	Machine & Equipment Maintenance	\$ 18,015	\$ 16,190	\$ 18,000
Division Total: Duck Creek WWT		\$ 61,923	\$ 54,964	\$ 72,000



Iron Ore WWT

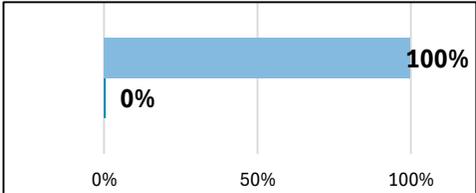
Division Code: 096

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

FULL-TIME STAFF:

	FY2025
	Budgeted
N/A	0

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
 Total Division Expenditures \$ 103,250

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
NOT APPLICABLE	N/A	N/A	N/A

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 49,234	\$ 67,624	\$ 68,250
Supplies	\$ 37,750	\$ 34,761	\$ 35,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 17,349	\$ -	\$ -
Total Expenditures	\$ 104,333	\$ 102,385	\$ 103,250

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 096 - Iron Ore WWT				
82620	Electricity	\$ 48,237	\$ 65,052	\$ 66,000
82930	Mowing	\$ 996	\$ 2,572	\$ 2,250
83430	Lift Stat Maintenance	\$ 25,394	\$ 23,870	\$ 20,000
83480	Machine & Equipment Maintenance	\$ 12,357	\$ 10,891	\$ 15,000
85110	Machinery/ Equipment	\$ 17,349	\$ -	\$ -
Division Total: Iron Ore WWT		\$ 104,333	\$ 102,385	\$ 103,250



NTRA WWT

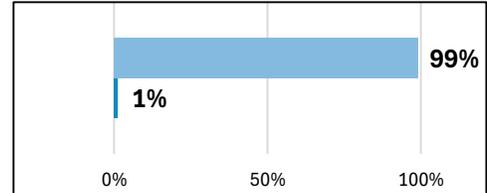
Division Code: 097

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

FULL-TIME STAFF:

	FY2025 Budgeted
Wastewater Plant Supervisor	1
Wastewater Plant Trainee	1

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures	\$	25,460,440
Total Division Expenditures	\$	263,827

TOTAL STAFF: 2

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Gallons of Wastewater Treated (In Millions)	N/A	N/A	27.4

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ 153,869	\$ 168,075	\$ 144,127
Contractual/Fixed	\$ 79,459	\$ 90,425	\$ 91,700
Supplies	\$ 25,135	\$ 28,877	\$ 28,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 258,464	\$ 287,376	\$ 263,827

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 9,007	\$ 10,123	\$ 8,133
81020	Retirement TMRS	\$ 12,844	\$ 14,660	\$ 11,833
81021	Net Pension Liability Adjustment	\$ 6,811	\$ -	\$ -
81040	Employee Insurance	\$ 10,066	\$ 9,701	\$ 14,831
81050	Workers' Compensation	\$ 1,059	\$ 1,172	\$ 1,440
81080	Longevity	\$ 1,479	\$ 508	\$ 300
81090	Overtime	\$ 20,999	\$ 18,713	\$ 6,000
81100	Salaries & Wages - Full Time	\$ 95,841	\$ 113,867	\$ 100,017
81198	Accrued Wages	\$ (493)	\$ (669)	\$ 1,573
81199	Salaries & Wages Adjustment	\$ (3,743)	\$ -	\$ -
82030	Software Maintenance Fees	\$ -	\$ 2,626	\$ -
82160	Training/Travel	\$ 369	\$ 235	\$ 1,000
82620	Electricity	\$ 20,326	\$ 26,136	\$ 26,000
82630	Gas & Propane	\$ 1,479	\$ 1,978	\$ 1,200
82700	Professional Fees	\$ 54,181	\$ 54,911	\$ 60,000
82820	Membership/Subscriptions	\$ -	\$ 140	\$ -
82930	Mowing	\$ 3,104	\$ 4,400	\$ 3,500
83060	Uniforms/Boots	\$ 796	\$ 1,455	\$ 1,100
83180	Oil & Lubricants	\$ 33	\$ -	\$ 200
83240	Chemical Supplies	\$ 5,479	\$ 10,308	\$ 9,000
83260	Electrical Supplies	\$ -	\$ -	\$ 100
83280	Minor Tools	\$ 126	\$ 86	\$ 100
83290	Safety/ PPE	\$ -	\$ 173	\$ 250
83300	Department Supplies	\$ 1,217	\$ 871	\$ 750
83430	Lift Stat Maintenance	\$ 717	\$ 295	\$ 1,000
83440	Building Maintenance	\$ 6,724	\$ 8,296	\$ 6,500
83480	Machine & Equipment Maintenance	\$ 10,043	\$ 7,394	\$ 9,000
Division Total: NTRA WWT		\$ 258,464	\$ 287,376	\$ 263,827



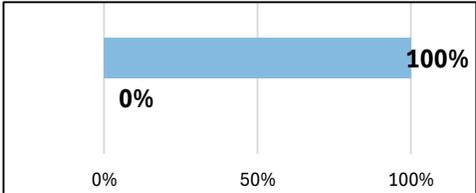
Emergency Operations Center
Division Code: 099

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

FULL-TIME STAFF:

	FY2025 Budgeted
N/A	0

RATIO OF FY25 UTILITY FUND EXPENSE:



Total Utility Fund Expenditures \$ 25,460,440
 Total Division Expenditures \$ -

TOTAL STAFF: 0

PERFORMANCE MEASURES:

	FY2022	FY2023	FY2024
Number of Siren Tests	12	12	10

EXPENDITURES SUMMARY:

	FY2023 Actual	FY2024 Estimated	FY2025 Amended
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -

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

Account	Description	Actual 2023	Estimated 2024	Amended 2025
Utility Fund 020				
<u>Expenditures</u>				
Division: 099 - Emergency Operations Center (EOC)				
82120	Equipment Rental	\$ -	\$ -	\$ -
82630	Gas and Propane	\$ -	\$ -	\$ -
82700	Professional Fees	\$ -	\$ -	\$ -
82710	Temporary - Contract Labor	\$ -	\$ -	\$ -
83050	Hospitality	\$ -	\$ -	\$ -
83120	Food	\$ -	\$ -	\$ -
83160	Auto/Equip Fuel	\$ -	\$ -	\$ -
83240	Chemical Supplies	\$ -	\$ -	\$ -
83290	Safety/PPE	\$ -	\$ -	\$ -
83300	Department Supplies	\$ -	\$ -	\$ -
83305	Bottled Water	\$ -	\$ -	\$ -
83310	Equipment	\$ -	\$ -	\$ -
83500	Street Patch Material	\$ -	\$ -	\$ -
83980	Miscellaneous	\$ -	\$ -	\$ -
Division Total: Emergency Operations Center		\$ -	\$ -	\$ -
<hr/>				
Transfers Out		\$ 823,293	\$ 838,729	\$ -
Bad Debt Expense		\$ 113,964	\$ (9,098)	\$ 120,000
Utility Fund Expense Total:		\$ 19,060,271	\$ 24,170,094	\$ 25,460,440

DEBT SERVICES



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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 986,455	\$ 2,130,966	\$ 2,978,699
Revenues			
Tax Revenue	\$ 1,834,501	\$ 2,447,581	\$ 483,735
THF Annual Payment Transfer (Fund 14)	\$ 793,519	\$ 793,519	\$ 793,519
Series 2016B Reserves Transfer (Fund 14)	\$ 822,702	\$ -	\$ -
Series 2018A Transfer (Fund 33)	\$ 117,051	\$ 114,161	\$ 116,199
Series 2021A Transfer (Fund 33)	\$ 407,400	\$ 458,700	\$ 782,200
Series 2022B (DDA Payment)	\$ 137,053	\$ 353,944	\$ 353,870
Series 2022C Transfer (Fund 33)	\$ -	\$ 134,599	\$ 135,689
Series 2024 CO Transfer (Fund 34)	\$ -	\$ -	\$ 171,867
Series 2024 Tax Note Transfer (Fund 60)	\$ -	\$ -	\$ 537,619
Series 2024 Tax Note-A Transfer (Fund 1)	\$ -	\$ -	\$ 97,333
Series 2024B Transfer (Fund 33)	\$ -	\$ -	\$ 104,000
Series 2024 Tax Note-B Transfer (Fund 32)	\$ -	\$ -	\$ 25,000
Series 2024 Tax Note-B Transfer (Fund 17)	\$ -	\$ -	\$ 88,000
Series 2024 Tax Note-B Transfer (Fund 40)	\$ -	\$ -	\$ 8,000
Interest Earned	\$ 85,627	\$ 164,814	\$ 90,000
Total Revenues	\$ 4,197,853	\$ 4,467,318	\$ 3,787,031
Expenditures			
Bond Payments - Principal	\$ 2,413,000	\$ 2,605,600	\$ 3,791,000
Bond Payments - Interest	\$ 983,588	\$ 1,000,719	\$ 1,176,916
Paying Agent Fees	\$ 12,814	\$ 14,167	\$ 15,600
GF Bond Transfer (Fund 14)	\$ -	\$ -	\$ -
Reserves for 2016B Final Payment	\$ -	\$ -	\$ 822,702
Total Expenditures	\$ 3,409,402	\$ 3,620,486	\$ 5,806,218
Transfers/Audit Adjustments/Accruals	\$ 356,060	\$ 901	\$ -
Ending Cash Balance	\$ 2,130,966	\$ 2,978,699	\$ 959,512

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 1,414,458	\$ 828,661	\$ 225,112
Revenues			
Transfer from WS Fund	\$ 5,475,894	\$ 8,523,202	\$ 12,256,344
Transfer from Impact Fees Fund 26	\$ -	\$ -	\$ 600,000
Series 2022A (DDA Payment)	\$ 204,482	\$ 214,922	\$ 206,375
Interest Earned	\$ 108,904	\$ 154,505	\$ 25,000
Total Revenues	\$ 5,789,280	\$ 8,892,628	\$ 13,087,719
Expenditures			
Bond Payments - Principal	\$ 3,273,305	\$ 4,450,480	\$ 5,208,000
Bond Payments - Interest	\$ 2,739,334	\$ 4,734,964	\$ 7,354,363
GTUA	\$ 291,049	\$ 292,720	\$ 293,981
Paying Agent Fees	\$ 16,346	\$ 18,013	\$ 15,000
Total Expenditures	\$ 6,320,035	\$ 9,496,177	\$ 12,871,344
Transfers/Audit Adjustments/Accruals	\$ (55,042)	\$ -	\$ -
Ending Cash Balance	\$ 828,661	\$ 225,112	\$ 441,487

City of Denison
2024/2025 Budget
Bond Maturity Schedule
Greater Texoma Utility Authority Contract Revenue Bonds - Series 2010
(Lake Texoma Water Storage Project)
Issue Amount: \$4,584,830.80

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

Utility Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	255,960.00	38,021.14	293,981.14
09/30/2026	262,440.00	32,410.50	294,850.50
09/30/2027	268,920.00	26,424.24	295,344.24
09/30/2028	275,400.00	20,069.66	295,469.66
09/30/2029	281,880.00	13,358.16	295,238.16
09/30/2030	255,960.00	6,347.80	262,307.80
Total	1,600,560.00	136,631.50	1,737,191.50

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Revenue Certificates of Obligation - Series 2012
Issue Amount: \$6,665,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	450,000	76,400.00	526,400.00
09/30/2026	470,000	58,400.00	528,400.00
09/30/2027	485,000	39,600.00	524,600.00
09/30/2028	505,000	20,200.00	525,200.00
Total	1,910,000	194,600.00	2,104,600.00

City of Denison
2024/2025 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2013
Issue Amount: \$4,530,000

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

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

Period Ending	Principal	Interest	Total P+I
09/30/2025	450,000.00	15,750.00	465,750.00
Total	450,000.00	15,750.00	465,750.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2013
Issue Amount: \$2,240,000**

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	115,000.00	36,437.50	151,437.50
09/30/2026	120,000.00	32,325.00	152,325.00
09/30/2027	120,000.00	28,125.00	148,125.00
09/30/2028	125,000.00	23,837.50	148,837.50
09/30/2029	130,000.00	19,375.00	149,375.00
09/30/2030	135,000.00	15,075.00	150,075.00
09/30/2031	140,000.00	10,950.00	150,950.00
09/30/2032	145,000.00	6,675.00	151,675.00
09/30/2033	150,000.00	2,250.00	152,250.00
Total	1,180,000.00	175,050.00	1,355,050.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Surplus Revenue Certificates of Obligation - Series 2015
Issue Amount: \$6,335,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	310,000.00	146,425.00	456,425.00
09/30/2026	325,000.00	133,725.00	458,725.00
09/30/2027	335,000.00	120,525.00	455,525.00
09/30/2028	350,000.00	106,825.00	456,825.00
09/30/2029	365,000.00	92,525.00	457,525.00
09/30/2030	380,000.00	77,625.00	457,625.00
09/30/2031	395,000.00	62,125.00	457,125.00
09/30/2032	410,000.00	48,075.00	458,075.00
09/30/2033	420,000.00	35,625.00	455,625.00
09/30/2034	435,000.00	22,256.25	457,256.25
09/30/2035	450,000.00	7,593.75	457,593.75
Total	4,175,000.00	853,325.00	5,028,325.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2016A
Issue Amount: \$1,725,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	85,000.00	36,587.50	121,587.50
09/30/2026	85,000.00	33,612.50	118,612.50
09/30/2027	90,000.00	30,550.00	120,550.00
09/30/2028	95,000.00	27,312.50	122,312.50
09/30/2029	95,000.00	24,225.00	119,225.00
09/30/2030	100,000.00	21,300.00	121,300.00
09/30/2031	100,000.00	18,300.00	118,300.00
09/30/2032	105,000.00	15,225.00	120,225.00
09/30/2033	110,000.00	12,000.00	122,000.00
09/30/2034	110,000.00	8,700.00	118,700.00
09/30/2035	115,000.00	5,325.00	120,325.00
09/30/2036	120,000.00	1,800.00	121,800.00
Total	1,210,000.00	234,937.50	1,444,937.50

City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2016B
Issue Amount: \$7,475,000

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
02/15/2025	800,000.00	22,963.50	822,963.50
02/15/2026	815,000.00	7,701.75	822,701.75
Total	1,615,000.00	30,665.25	1,645,665.25

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Surplus Revenue Certificate of Obligation - Series 2017A
Issue Amount: \$6,870,000**

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

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

Period Ending	Principal	Interest	Total P+I
09/30/2025	315,000.00	143,775.00	458,775.00
09/30/2026	325,000.00	134,175.00	459,175.00
09/30/2027	335,000.00	124,275.00	459,275.00
09/30/2028	350,000.00	114,000.00	464,000.00
09/30/2029	360,000.00	103,350.00	463,350.00
09/30/2030	365,000.00	92,475.00	457,475.00
09/30/2031	375,000.00	81,375.00	456,375.00
09/30/2032	390,000.00	69,900.00	459,900.00
09/30/2033	400,000.00	58,050.00	458,050.00
09/30/2034	410,000.00	45,900.00	455,900.00
09/30/2035	430,000.00	33,300.00	463,300.00
09/30/2036	440,000.00	20,250.00	460,250.00
09/30/2037	455,000.00	6,825.00	461,825.00
Total	4,950,000.00	1,027,650.00	5,977,650.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2017B
Issue Amount: \$2,855,000**

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	300,000.00	16,740.00	316,740.00
09/30/2026	310,000.00	10,152.00	320,152.00
09/30/2027	315,000.00	3,402.00	318,402.00
Total	925,000.00	30,294.00	955,294.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2018
Issue Amount: \$7,255,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	325,000.00	171,740.00	496,740.00
09/30/2026	335,000.00	160,215.00	495,215.00
09/30/2027	345,000.00	150,015.00	495,015.00
09/30/2028	360,000.00	139,440.00	499,440.00
09/30/2029	370,000.00	128,490.00	498,490.00
09/30/2030	380,000.00	117,240.00	497,240.00
09/30/2031	390,000.00	105,690.00	495,690.00
09/30/2032	405,000.00	93,360.00	498,360.00
09/30/2033	415,000.00	80,240.00	495,240.00
09/30/2034	430,000.00	66,720.00	496,720.00
09/30/2035	445,000.00	52,720.00	497,720.00
09/30/2036	460,000.00	38,240.00	498,240.00
09/30/2037	475,000.00	23,280.00	498,280.00
09/30/2038	490,000.00	7,840.00	497,840.00
Total	5,625,000.00	1,335,230.00	6,960,230.00

City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2018A
Issue Amount: \$1,000,000

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	105,000.00	11,198.75	116,198.75
09/30/2026	110,000.00	8,092.00	118,092.00
09/30/2027	110,000.00	4,913.00	114,913.00
09/30/2028	115,000.00	1,661.75	116,661.75
Total	440,000.00	25,865.50	465,865.50

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Surplus Revenue Certificates of Obligation - Series 2019
Issue Amount: \$5,255,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	210,000.00	165,162.50	375,162.50
09/30/2026	225,000.00	154,287.50	379,287.50
09/30/2027	235,000.00	142,787.50	377,787.50
09/30/2028	245,000.00	130,787.50	375,787.50
09/30/2029	260,000.00	118,162.50	378,162.50
09/30/2030	270,000.00	104,912.50	374,912.50
09/30/2031	285,000.00	92,462.50	377,462.50
09/30/2032	295,000.00	80,862.50	375,862.50
09/30/2033	310,000.00	68,762.50	378,762.50
09/30/2034	320,000.00	57,762.50	377,762.50
09/30/2035	330,000.00	48,012.50	378,012.50
09/30/2036	340,000.00	37,962.50	377,962.50
09/30/2037	350,000.00	27,612.50	377,612.50
09/30/2038	360,000.00	16,962.50	376,962.50
09/30/2039	370,000.00	5,781.25	375,781.25
Total	4,405,000.00	1,252,281.25	5,657,281.25

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2019
Issue Amount: \$3,060,000**

Purpose: Proceeds from the sale of the Bonds will be used to refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City. The refunded bonds (Series 2008) were initially obtained for the purpose of acquiring, constructing, installing and equipping improvements and additions to the City's waterworks and sewer system; and the acquisition of land and interests in land for such projects; and paying legal, fiscal, design and engineering fees in connection with such projects.

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	325,000.00	60,375.00	385,375.00
09/30/2026	330,000.00	52,250.00	382,250.00
09/30/2027	350,000.00	35,750.00	385,750.00
09/30/2028	365,000.00	18,250.00	383,250.00
Total	1,370,000.00	166,625.00	1,536,625.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
General Obligation Refunding Bonds - Series 2020
Issue Amount: \$4,040,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	445,000.00	27,072.50	472,072.50
09/30/2026	455,000.00	21,222.50	476,222.50
09/30/2027	460,000.00	15,275.00	475,275.00
09/30/2028	470,000.00	9,230.00	479,230.00
09/30/2029	475,000.00	3,087.50	478,087.50
Total	2,305,000.00	75,887.50	2,380,887.50

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax & Limited Surplus Revenue Certificates of Obligation - Series 2020A
Issue Amount: \$2,450,000**

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

General Fund Obligated / General Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	245,000.00	20,403.50	265,403.50
09/30/2026	250,000.00	16,790.00	266,790.00
09/30/2027	250,000.00	13,140.00	263,140.00
09/30/2028	255,000.00	9,453.50	264,453.50
09/30/2029	260,000.00	5,694.00	265,694.00
09/30/2030	260,000.00	1,898.00	261,898.00
Total	1,520,000.00	67,379.00	1,587,379.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2020B
Issue Amount: \$10,235,000**

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

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

Period Ending	Principal	Interest	Total P+I
09/30/2025	405,000.00	310,650.00	715,650.00
09/30/2026	415,000.00	302,450.00	717,450.00
09/30/2027	430,000.00	287,550.00	717,550.00
09/30/2028	450,000.00	265,550.00	715,550.00
09/30/2029	470,000.00	242,550.00	712,550.00
09/30/2030	495,000.00	220,900.00	715,900.00
09/30/2031	515,000.00	200,700.00	715,700.00
09/30/2032	535,000.00	179,700.00	714,700.00
09/30/2033	555,000.00	157,900.00	712,900.00
09/30/2034	580,000.00	135,200.00	715,200.00
09/30/2035	600,000.00	111,600.00	711,600.00
09/30/2036	625,000.00	90,225.00	715,225.00
09/30/2037	640,000.00	71,250.00	711,250.00
09/30/2038	665,000.00	51,675.00	716,675.00
09/30/2039	685,000.00	31,425.00	716,425.00
09/30/2040	705,000.00	10,575.00	715,575.00
Total	8,770,000.00	2,669,900.00	11,439,900.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2021A
Issue Amount: \$15,940,000**

Purpose: To fund the waterworks & sewer system and to construct and improve streets, including sidewalks, landscaping, streetscaping, lighting, drainage, utility line relocations; and to construct and install parking facilities, all related to the D3 project.

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

Period Ending	Principal	Interest	Total P+I
09/30/2025	600,000.00	417,100.00	1,017,100.00
09/30/2026	620,000.00	392,700.00	1,012,700.00
09/30/2027	650,000.00	367,300.00	1,017,300.00
09/30/2028	675,000.00	340,800.00	1,015,800.00
09/30/2029	825,000.00	310,800.00	1,135,800.00
09/30/2030	860,000.00	277,100.00	1,137,100.00
09/30/2031	895,000.00	242,000.00	1,137,000.00
09/30/2032	930,000.00	205,500.00	1,135,500.00
09/30/2033	960,000.00	177,300.00	1,137,300.00
09/30/2034	975,000.00	157,950.00	1,132,950.00
09/30/2035	995,000.00	138,250.00	1,133,250.00
09/30/2036	1,015,000.00	118,150.00	1,133,150.00
09/30/2037	1,035,000.00	97,650.00	1,132,650.00
09/30/2038	1,060,000.00	76,700.00	1,136,700.00
09/30/2039	1,080,000.00	55,300.00	1,135,300.00
09/30/2040	1,105,000.00	33,450.00	1,138,450.00
09/30/2041	1,120,000.00	11,200.00	1,131,200.00
Total	15,400,000.00	3,419,250.00	18,819,250.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2021B
Issue Amount: \$10,365,000**

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

General Fund Obligated / Utility Fund Budgeted

Period Ending	Principal	Interest	Total P+I
09/30/2025	395,000.00	331,550.00	726,550.00
09/30/2026	410,000.00	315,450.00	725,450.00
09/30/2027	425,000.00	298,750.00	723,750.00
09/30/2028	445,000.00	281,350.00	726,350.00
09/30/2029	465,000.00	263,150.00	728,150.00
09/30/2030	480,000.00	244,250.00	724,250.00
09/30/2031	500,000.00	224,650.00	724,650.00
09/30/2032	520,000.00	204,250.00	724,250.00
09/30/2033	545,000.00	182,950.00	727,950.00
09/30/2034	565,000.00	160,750.00	725,750.00
09/30/2035	590,000.00	137,650.00	727,650.00
09/30/2036	615,000.00	113,550.00	728,550.00
09/30/2037	635,000.00	91,725.00	726,725.00
09/30/2038	655,000.00	72,375.00	727,375.00
09/30/2039	675,000.00	52,425.00	727,425.00
09/30/2040	695,000.00	31,875.00	726,875.00
09/30/2041	715,000.00	10,725.00	725,725.00
Total	9,330,000.00	3,017,425.00	12,347,425.00

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2022A
Issue Amount: \$22,165,000**

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

Utility Fund Budgeted / DDA Portion

Period Ending	Principal	Interest	Total P+I
09/30/2025	790,000.00	861,250.00	1,651,250.00
09/30/2026	815,000.00	833,162.50	1,648,162.50
09/30/2027	850,000.00	804,025.00	1,654,025.00
09/30/2028	885,000.00	767,025.00	1,652,025.00
09/30/2029	930,000.00	721,650.00	1,651,650.00
09/30/2030	975,000.00	674,025.00	1,649,025.00
09/30/2031	1,025,000.00	624,025.00	1,649,025.00
09/30/2032	1,080,000.00	571,400.00	1,651,400.00
09/30/2033	1,130,000.00	521,800.00	1,651,800.00
09/30/2034	1,175,000.00	475,700.00	1,650,700.00
09/30/2035	1,220,000.00	427,800.00	1,647,800.00
09/30/2036	1,275,000.00	377,900.00	1,652,900.00
09/30/2037	1,325,000.00	325,900.00	1,650,900.00
09/30/2038	1,380,000.00	271,800.00	1,651,800.00
09/30/2039	1,435,000.00	215,500.00	1,650,500.00
09/30/2040	1,495,000.00	156,900.00	1,651,900.00
09/30/2041	1,555,000.00	95,900.00	1,650,900.00
09/30/2042	1,620,000.00	32,400.00	1,652,400.00
Total	20,960,000.00	8,758,162.50	29,718,162.50

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Taxable Series 2022B
Issue Amount: \$4,600,000**

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

DDA Portion

Period Ending	Principal	Interest	Total P+I
09/30/2025	165,000.00	188,870.25	353,870.25
09/30/2026	170,000.00	183,265.00	353,265.00
09/30/2027	180,000.00	177,155.00	357,155.00
09/30/2028	185,000.00	170,565.00	355,565.00
09/30/2029	190,000.00	163,503.50	353,503.50
09/30/2030	200,000.00	155,826.00	355,826.00
09/30/2031	210,000.00	147,480.00	357,480.00
09/30/2032	215,000.00	138,617.50	353,617.50
09/30/2033	225,000.00	128,861.00	353,861.00
09/30/2034	235,000.00	118,189.00	353,189.00
09/30/2035	250,000.00	106,937.00	356,937.00
09/30/2036	260,000.00	95,105.00	355,105.00
09/30/2037	270,000.00	82,809.00	352,809.00
09/30/2038	285,000.00	69,619.50	354,619.50
09/30/2039	300,000.00	55,404.00	355,404.00
09/30/2040	315,000.00	40,459.50	355,459.50
09/30/2041	330,000.00	24,786.00	354,786.00
09/30/2042	345,000.00	8,383.50	353,383.50
Total	4,330,000.00	2,055,835.75	6,385,835.75

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

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

General Fund Obligated / General Fund Budgeted

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

**City of Denison
2024/2025 Budget
Bond Maturity Schedule
Combination Tax and Limited Surplus Revenue Certificates of Obligation - Series 2023
Issue Amount: \$39,520,000**

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

General Fund Obligated / Utility Fund Budgeted

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

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

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

General Fund Obligated / Utility Fund Budgeted

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

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

Purpose: To construct a Visitor Center.

General Fund Obligated / General Fund Budgeted

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

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

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

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

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

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

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

RESTRICTED FUNDS



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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 112,420	\$ 240,339	\$ 224,415
Revenues			
Transfer from General Fund (5% of Sales Tax)	\$ 412,556	\$ 415,676	\$ -
Interest	\$ 4,710	\$ 2,780	\$ 500
Total Revenues	\$ 417,266	\$ 418,456	\$ 500
Expenditures			
Mulberry Bridge (8)	\$ 3,209	\$ 3,484	\$ 2,343
Library Repairs (16)	\$ 12,763	\$ -	\$ 16,180
Ballistic Vest Replacements (20)	\$ 38,494	\$ 21,033	\$ 15,200
DAWG Facility Roof (22)	\$ 11,500	\$ -	\$ -
Downtown Christmas Décor & Activities (3)	\$ 20,016	\$ -	\$ -
Main St. Maintenance Tools (3)	\$ 3,730	\$ -	\$ -
Cemetery Mapping (8)	\$ 30,575	\$ 10,180	\$ -
Cemetery Golf Cart (8)	\$ 9,495	\$ 1,798	\$ 3,707
Graveside Tent & Chair Set (8)	\$ 7,444	\$ -	\$ -
Stop Signs (55)	\$ 19,471	\$ -	\$ -
City Jail Improvements (20)	\$ 23,079	\$ -	\$ -
APCO IntelliComm Software (23)	\$ 17,000	\$ -	\$ -
Fire Station Furniture Replacement (24)	\$ 11,000	\$ -	\$ -
Weather Warning Sirens (24)	\$ 4,725	\$ -	\$ -
ISO Rating Application & Consulting (24)	\$ 12,500	\$ -	\$ -
Plow Spreader & Trailer (57)	\$ 14,854	\$ -	\$ -
Public Works Buildings Improvements	\$ 24,514	\$ -	\$ -
THF Park Outdoor Warning System (74)	\$ 21,275	\$ -	\$ -
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
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	\$ -
500 W Chestnut Furniture (71)	\$ -	\$ 14,579	\$ -
Roland TrueVIS2 Printer/Cutter Combo (55)	\$ -	\$ 29,327	\$ -
Brine Distributor Tank (57)	\$ -	\$ 16,543	\$ -
Scaq 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)	\$ -	\$ -	\$ 1,500
Transfer Fund Balance to General Fund	\$ -	\$ -	\$ 87,147
Total Expenditures	\$ 285,644	\$ 413,482	\$ 203,882
Transfers/Audit Adjustments/Accruals	\$ (3,702)	\$ (20,898)	\$ (21,033)
Ending Cash Balance	\$ 240,339	\$ 224,415	\$ -

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ 221	\$ 629
Revenues			
Transfer for Insurance Premiums	\$ 1,750,000	\$ 2,291,387	\$ 2,400,000
Interest	\$ 221	\$ 408	\$ 250
Total Revenues	\$ 1,750,221	\$ 2,291,795	\$ 2,400,250
Expenditures			
Insurance Premium Payments	\$ 1,750,000	\$ 2,291,387	\$ 2,400,000
Total Expenditures	\$ 1,750,000	\$ 2,291,387	\$ 2,400,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 221	\$ 629	\$ 879

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$4,567,818	\$ 2,507,222	\$ 4,548,644
Revenues			
Sale of Bonds-2022C (D3-Phase 2 Design)	\$ 1,100,000	\$ -	\$ -
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	\$ 5,019	\$ 9,894	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ 793,519
TIRZ #1 Reimbursement	\$ 357	\$ 210	\$ -
D3 Donation	\$ 25,847	\$ -	\$ -
Interest	\$ 155,798	\$ 115,920	\$ 15,000
Total Revenues	\$ 2,080,541	\$ 6,319,543	\$ 14,708,519
Expenditures			
Bond Payment Transfer (Fund 10 Series 2016B)	\$ 793,519	\$ 793,519	\$ 793,519
West End Remodel Funds - Cascade System	\$ -	\$ 51,774	\$ -
West End Remodel Funds - Furniture	\$ -	\$ 10,403	\$ -
THF Trail Work / Projects	\$ -	\$ 101,898	\$ -
D3 (Designing Downtown Denison)	\$ 1,898,927	\$ -	\$ -
D3 (Phase 2 Design)	\$ 535,592	\$ 571,511	\$ -
D3 (Phase 2 Construction)	\$ -	\$ 1,578,327	\$ 11,324,655
Transfer for Final Bond Payment Series 2016B	\$ 822,702	\$ -	\$ -
Visitor Center Construction	\$ -	\$ 1,081,739	\$ 2,728,155
Loy Lake Dam Repairs	\$ -	\$ -	\$ 1,600,000
Fire Station 1 Design (Remodel)	\$ -	\$ -	\$ 700,000
Fire Station 4 Design (New Construction)	\$ -	\$ -	\$ 600,000
Waterloo Pool Repairs	\$ -	\$ -	\$ 500,000
Miscellaneous Expenses	\$ 575	\$ 18,355	\$ 361,268
Total Expenditures	\$ 4,051,316	\$ 4,207,527	\$ 18,607,597
Transfers/Audit Adjustments/Accruals	\$ (89,821)	\$ (70,593)	\$ (649,566)
Ending Cash Balance	\$ 2,507,222	\$ 4,548,644	\$ -

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 7,064,172	\$ 8,065,827	\$ 2,880,596
Revenues			
Transfer from General Fund (FY2016)	\$ 175,000	\$ 175,000	\$ 175,000
Transfer from General Fund (FY2018)	\$ 290,000	\$ 290,000	\$ 290,000
Transfer from General Fund (FY2020)-Tax Rollback	\$ 275,000	\$ 275,000	\$ 275,000
Transfer from General Fund (FY2025)	\$ -	\$ -	\$ 105,000
Transfer from Utility Fund (FY2018)	\$ 205,000	\$ 205,000	\$ -
Transfer from Utility Fund (Streets Program)	\$ 50,000	\$ -	\$ -
Transfer from TASWA Fund	\$ -	\$ -	\$ 100,000
Sidewalk Program Revenue Match	\$ -	\$ 2,675	\$ -
Interest	\$ 326,580	\$ 316,737	\$ 100,000
Total Revenues	\$ 1,321,580	\$ 1,264,412	\$ 1,045,000
Expenditures			
Street Design & Construction	\$ 243,917	\$ 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	\$ 69	\$ 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
Streets - 2023 Program	\$ 540	\$ -	\$ -
Streets - 2024 Program	\$ -	\$ 515,390	\$ -
Streets - 2025 Program	\$ -	\$ -	\$ 700,000
Lease Transfer - Street Maint. Equip. (FY22)	\$ 62,030	\$ 62,030	\$ 62,030
Lease Transfer - Solar Flashing Lights (FY23)	\$ -	\$ 20,032	\$ 20,032
Traffic Control Inventory Phase 3	\$ -	\$ 89,100	\$ 10,900
Streets Survey & Master Plan	\$ -	\$ -	\$ 150,000
Reserves for TxDOT Project	\$ -	\$ -	\$ 500,000
Miscellaneous	\$ 500,721	\$ 6,246	\$ -
Total Expenditures	\$ 807,277	\$ 5,943,763	\$ 3,825,024
Transfers/Audit Adjustments/Accruals	\$ 487,352	\$ (505,880)	\$ (5,281)
Ending Cash Balance	\$ 8,065,827	\$ 2,880,596	\$ 95,291

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ -	\$ 24,547
Revenues			
Revenue	\$ -	\$ 24,180	\$ 25,000
Interest	\$ -	\$ 368	\$ 100
Total Revenues	\$ -	\$ 24,547	\$ 25,100
Expenditures			
Project Expenses	\$ -	\$ -	\$ -
Transfer to I&S Fund	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 24,547	\$ 49,647

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 819,942	\$ 1,239,026	\$ 1,659,844
Revenues			
Transfer from General Fund	\$ 557,952	\$ 585,521	\$ 575,000
Interest	\$ 34,857	\$ 78,616	\$ 15,000
Total Revenues	\$ 592,809	\$ 664,137	\$ 590,000
Expenditures			
General Expenses	\$ 17,630	\$ -	\$ -
Transfer GF 2022A Lease (2 Refuse Trucks)	\$ 90,813	\$ 90,813	\$ 90,813
Transfer GF 2024A Lease (Refuse Truck/Bodies, Dumpsters)	\$ -	\$ 152,506	\$ 152,506
Transfer GF 2024B Lease (Brush Truck, Dumpsters)	\$ -	\$ -	\$ 44,074
Transfer GF 2024D Lease (Refuse Truck & Truck Body)	\$ -	\$ -	\$ 87,219
Transfer GF 2025 Lease (Asphalt Zipper Equipment)	\$ -	\$ -	\$ 41,000
Transfer GF for Operating Costs	\$ -	\$ -	\$ 1,025,500
Transfer I&S Fund 10 (Series 2024 Tax Note-B)	\$ -	\$ -	\$ 88,000
Residential Carts / Containers	\$ 43,872	\$ -	\$ 62,000
Parking Lot Agreement	\$ -	\$ -	\$ 24,500
City Hall Renovations	\$ -	\$ -	\$ 175,000
Transfer to Street Fund	\$ -	\$ -	\$ 100,000
Total Expenditures	\$ 152,315	\$ 243,319	\$ 1,890,612
Transfers/Audit Adjustments/Accruals	\$ (21,411)	\$ -	\$ -
Ending Cash Balance	\$ 1,239,026	\$ 1,659,844	\$ 359,232

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 631,225	\$ 722,887	\$ 820,202
Revenues			
Deposits Received	\$ 284,650	\$ 266,790	\$ 295,000
Interest	\$ 22,901	\$ 41,219	\$ 15,000
Total Revenues	\$ 307,551	\$ 308,009	\$ 310,000
Expenditures			
Deposits Refunded	\$ 215,889	\$ 210,694	\$ 260,000
Total Expenditures	\$ 215,889	\$ 210,694	\$ 260,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 722,887	\$ 820,202	\$ 870,202

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 28,247,221	\$ 42,889,929	\$ 38,339,432
Revenues			
Sale of Bonds (Series 2023)	\$ 42,300,000	\$ -	\$ -
Sale of Bonds (Series 2024)	\$ -	\$ 55,000,000	\$ -
Sale of Bonds (Series 2025A)	\$ -	\$ -	\$ 38,000,000
Sale of Bonds (Series 2025B)	\$ -	\$ -	\$ 4,900,000
Excess Cost of Issuance	\$ -	\$ -	\$ -
Other Reimbursement	\$ 5,585	\$ 33,100	\$ -
Interest	\$ 1,770,226	\$ 1,851,685	\$ -
Total Revenues	\$ 44,075,811	\$ 56,884,785	\$ 42,900,000
Expenditures			
Collection Projects	\$ 8,887,793	\$ 9,397,020	\$ 11,271,455
Distribution Projects	\$ 6,228,662	\$ 2,984,608	\$ 5,608,384
Emergency Management	\$ 2,556,415	\$ 1,398,179	\$ 1,688,210
Lift Station	\$ 8,216,518	\$ 2,794,409	\$ -
Wastewater Treatment	\$ 1,812,544	\$ 3,127,742	\$ 300,000
Water Storage	\$ 73,738	\$ 2,800	\$ -
Water Treatment	\$ 4,457,762	\$ 33,291,014	\$ 16,369,493
Transfer for Project Inspector (93)	\$ 32,141	\$ -	\$ -
Transfer for Project Management Staff (93)	\$ 67,625	\$ 231,340	\$ 252,436
D3 Utilities	\$ -	\$ 1,874,989	\$ 15,095,050
Northwest Development	\$ 1,124,102	\$ 6,900,390	\$ 20,800,000
Unassigned Project Funds	\$ -	\$ -	\$ 4,357,932
Total Expenditures	\$ 33,457,300	\$ 62,002,490	\$ 75,742,960
Transfers/Audit Adjustments/Accruals	\$ 4,024,196	\$ 567,208	\$ (5,165,873)
Ending Cash Balance	\$ 42,889,929	\$ 38,339,432	\$ 330,599

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ -	\$ 302,565
Revenues			
Water Impact Fees	\$ -	\$ 127,932	\$ 225,000
Sewer Impact Fees	\$ -	\$ 170,073	\$ 225,000
Interest	\$ -	\$ 4,560	\$ 2,500
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ 302,565	\$ 452,500
Expenditures			
Transfer to I&S Fund 24	\$ -	\$ -	\$ 600,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 600,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 302,565	\$ 155,065

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 103,553	\$ 487,774	\$ 660,741
Revenues			
Transfer from Utility Fund (5% Water Sales)	\$ 568,293	\$ 627,750	\$ -
Interest	\$ 9,195	\$ 22,860	\$ 1,500
Total Revenues	\$ 577,488	\$ 650,610	\$ 1,500
Expenditures			
Tyler Notify (91)	\$ 1,657	\$ 1,432	\$ -
Cubicles for Lab Staff (80)	\$ 3,596	\$ -	\$ -
Sludge Press (88)	\$ 60,000	\$ 210,007	\$ -
Progressing Cavity Pump	\$ 29,861	\$ -	\$ -
H2S testing meter (90)	\$ 8,485	\$ -	\$ -
Generator-Iron Ore (96)	\$ 96,000	\$ -	\$ -
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	\$ -	\$ -	\$ 24,539
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	\$ -
Pretreatment Program/Stormwater Permit (90)	\$ -	\$ -	\$ 208,750
1/2 Facility Assessment phase 2. (92)	\$ -	\$ 42,564	\$ 32,436
Duck Creek Lift Station Hoist (95)	\$ -	\$ 3,970	\$ 24,030
Iron Ore Lift Station Hoist (96)	\$ -	\$ -	\$ 28,000
Iron Ore Lift Station Soft Starter (96)	\$ -	\$ 81,899	\$ 48,101
iPads to access Cityworks in field (97)	\$ -	\$ 812	\$ -
Transfer Fund Balance to Utility Fund	\$ -	\$ -	\$ 132,359
Total Expenditures	\$ 199,598	\$ 584,867	\$ 548,215
Transfers/Audit Adjustments/Accruals	\$ 6,331	\$ 107,224	\$ (114,026)
Ending Cash Balance	\$ 487,774	\$ 660,741	\$ -

**City of Denison
2024/2025 Budget
Community Development Block Grant - Fund 030**

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ (9,801)	\$ -
Revenues			
CDBG Grant Funds	\$ -	\$ 295,778	\$ 266,630
Transfer from General Fund	\$ -	\$ 2,327	\$ -
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ -	\$ 298,105	\$ 266,630
Expenditures			
Rehabilitation	\$ -	\$ 48,631	\$ 30,000
Code Enforcement	\$ -	\$ 28,000	\$ 24,675
Administration	\$ -	\$ 16,764	\$ 23,848
Administration - CV Funds	\$ -	\$ 5,133	\$ -
Section 108 Loan Payments	\$ -	\$ 189,776	\$ 188,107
Transfer to General Fund	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ 288,304	\$ 266,630
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ -	\$ -

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 297	\$ -	\$ 3,718
Revenues			
County TIF Deposits	\$ 179,731	\$ 227,501	\$ 273,000
City TIF Deposits	\$ 384,824	\$ 503,933	\$ 554,376
Interest	\$ 4,373	\$ 16,143	\$ 7,000
Total Revenues	\$ 568,929	\$ 747,577	\$ 834,376
Expenditures			
Payment to Developer	\$ 568,869	\$ 743,648	\$ 836,594
Reimbursement to City	\$ 357	\$ 210	\$ 1,500
Total Expenditures	\$ 569,226	\$ 743,858	\$ 838,094
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 3,718	\$ -

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 3,912	\$ 7,456	\$ 17,385
Revenues			
County TIF Deposits	\$ 1,015	\$ 2,746	\$ 2,817
City TIF Deposits	\$ 2,306	\$ 6,467	\$ 8,567
Interest	\$ 223	\$ 716	\$ 500
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 3,544	\$ 9,929	\$ 11,884
Expenditures			
Transfer to I&S (2024 Tax Note-Station 4 Design)	\$ -	\$ -	\$ 25,000
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 7,456	\$ 17,385	\$ 4,269

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 578,953	\$ 783,509	\$ 1,108,094
Revenues			
County TIF Deposits	\$ 244,225	\$ 272,245	\$ 343,028
City TIF Deposits	\$ 597,607	\$ 696,813	\$ 885,454
Interest	\$ 36,388	\$ 74,987	\$ 25,000
Total Revenues	\$ 878,220	\$ 1,044,044	\$ 1,253,482
Expenditures			
Transfer to I&S for Series 2018A Payment	\$ 117,011	\$ 114,161	\$ 116,199
Transfer to I&S for Series 2021A Payment	\$ 407,400	\$ 458,700	\$ 782,200
Transfer to I&S for Series 2022C Payment	\$ 137,053	\$ 134,599	\$ 135,689
Transfer to I&S for Series 2024 Payment	\$ -	\$ -	\$ 104,000
Parking Lot (400 W Chestnut)	\$ 12,200	\$ 12,000	\$ 24,000
Hotel Denison Economic Incentive Reserve	\$ -	\$ -	\$ 500,000
Total Expenditures	\$ 673,664	\$ 719,460	\$ 1,662,088
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 783,509	\$ 1,108,094	\$ 699,488

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 48,350	\$ 205,302	\$ 508,844
Revenues			
County TIF Deposits	\$ 43,140	\$ 82,094	\$ 114,932
City TIF Deposits	\$ 107,973	\$ 200,804	\$ 414,032
Interest	\$ 5,839	\$ 20,644	\$ 8,000
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 156,952	\$ 303,542	\$ 536,964
Expenditures			
Developer Costs	\$ -	\$ -	\$ -
City Costs	\$ -	\$ -	\$ -
Transfer to I&S (Series 2024-Loy Lake Dam)	\$ -	\$ -	\$ 171,867
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ 171,867
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 205,302	\$ 508,844	\$ 873,942

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 86,643	\$ 395,821	\$ 893,819
Revenues			
County TIF Deposits	\$ 84,586	\$ 128,211	\$ 141,289
City TIF Deposits	\$ 213,368	\$ 332,657	\$ 534,876
Interest	\$ 11,225	\$ 37,129	\$ 15,000
Total Revenues	\$ 309,178	\$ 497,998	\$ 691,165
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 395,821	\$ 893,819	\$ 1,584,984

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 2,684,313	\$ 965,895	\$ 918,386
Revenues			
Sale of Property	\$ -	\$ 477,737	\$ -
Interest	\$ 40,782	\$ 49,057	\$ -
Total Revenues	\$ 40,782	\$ 526,794	\$ -
Expenditures			
DDA Demolition	\$ 1,561,494	\$ 574,285	\$ 433,564
Transfer to General Fund	\$ -	\$ -	\$ 477,737
Total Expenditures	\$ 1,561,494	\$ 574,285	\$ 911,301
Transfers/Audit Adjustments/Accruals	\$ (197,706)	\$ (18)	\$ (28)
Ending Cash Balance	\$ 965,895	\$ 918,386	\$ 7,057

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 238,934	\$ 171,238	\$ 34,166
Revenues			
Read-To-Win	\$ -	\$ -	\$ 75,000
Library Memorial Fund	\$ 70	\$ 49	\$ 100
Miscellaneous Donations	\$ 2,639	\$ 209	\$ 300
Book Sales	\$ 1,940	\$ 2,323	\$ 2,000
Interest	\$ 5,887	\$ 4,342	\$ 1,500
Total Revenues	\$ 10,536	\$ 6,923	\$ 78,900
Expenditures			
Read-To-Win Materials	\$ 23,165	\$ 73,734	\$ 50,000
Read-To-Win Wages (Transfer to GF)	\$ 51,258	\$ 63,902	\$ 55,000
Memorial Fund	\$ -	\$ -	\$ 100
Miscellaneous	\$ 4,017	\$ 853	\$ 300
Book Sales Expense	\$ -	\$ 5,456	\$ 2,000
Total Expenditures	\$ 78,441	\$ 143,944	\$ 107,400
Transfers/Audit Adjustments/Accruals	\$ 208	\$ (51)	\$ (521)
Ending Cash Balance	\$ 171,238	\$ 34,166	\$ 5,145

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 1,751	\$ -	\$ 1,746
Revenues			
Donations	\$ 920	\$ 1,730	\$ -
TASSPP Revenue	\$ -	\$ -	\$ 31,650
Transfers	\$ 1,070	\$ -	\$ -
Interest	\$ -	\$ 17	\$ 750
Total Revenues	\$ 1,990	\$ 1,746	\$ 32,400
Expenditures			
Training & Education	\$ -	\$ -	\$ 10,500
Class A Uniforms	\$ -	\$ -	\$ 15,000
Transfer to I&S Fund 10	\$ -	\$ -	\$ 8,000
Total Expenditures	\$ -	\$ -	\$ 33,500
Transfers/Audit Adjustments/Accruals	\$ (3,741)	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 1,746	\$ 646

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 6,992	\$ 4,032	\$ 16,228
Revenues			
TIFMAS Grant	\$ 3,800	\$ 16,495	\$ 1,500
Interest	\$ 125	\$ 734	\$ 250
Total Revenues	\$ 3,925	\$ 17,229	\$ 1,750
Expenditures			
Training	\$ 6,884	\$ 5,034	\$ 17,978
Total Expenditures	\$ 6,884	\$ 5,034	\$ 17,978
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,032	\$ 16,228	\$ -

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

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

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 4,238,751	\$ 2,617,671	\$ 1,841,632
Revenues			
Revenue	\$ -	\$ 275	\$ -
Interest	\$ 98,081	\$ 123,909	\$ -
Total Revenues	\$ 98,081	\$ 124,184	\$ -
Expenditures			
Congregate Prevention	\$ 36,000	\$ -	\$ -
PPE	\$ 28,359	\$ 802	\$ -
Capital	\$ 181,590	\$ 123,485	\$ -
Public Health Services	\$ 168,416	\$ 511,976	\$ 56,708
Social Determinants	\$ 488,083	\$ 256,426	\$ 16,301
W/S Infrastructure Capital	\$ 726,705	\$ 7,000	\$ -
Broadband	\$ 2,902	\$ 6,226	\$ -
Capital Improvements-Streets	\$ 2,948	\$ -	\$ 1,550,974
Discretionary Funds	\$ -	\$ -	\$ 189,556
Total Expenditures	\$ 1,635,003	\$ 905,915	\$ 1,813,540
Transfers/Audit Adjustments/Accruals	\$ (84,158)	\$ 5,693	\$ (28,092)
Ending Cash Balance	\$ 2,617,671	\$ 1,841,632	\$ -

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ 67,947	\$ 75,326
Revenues			
Settlement Funds Received	\$ 66,057	\$ 12,851	\$ -
Interest	\$ 1,889	\$ 3,850	\$ 800
Total Revenues	\$ 67,947	\$ 16,701	\$ 800
Expenditures			
Emergency Overdose Medication	\$ -	\$ 1,080	\$ -
Harm Reduction/Trauma Kits	\$ -	\$ 7,680	\$ -
Community Outreach	\$ -	\$ 562	\$ -
Miscellaneous Abatement & Treatment	\$ -	\$ -	\$ -
Public Safety	\$ -	\$ -	\$ 29,000
Total Expenditures	\$ -	\$ 9,322	\$ 29,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 67,947	\$ 75,326	\$ 47,126

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 1,004	\$ 20,353	\$ 173,024
Revenues			
Equipment Grant Money Received	\$ 19,192	\$ 9,878	\$ 5,000
NG911 Grant Funds	\$ -	\$ 136,540	\$ -
Miscellaneous Donations	\$ -	\$ 17,521	\$ 100
Interest	\$ 157	\$ 4,056	\$ 700
Total Revenues	\$ 19,349	\$ 167,994	\$ 5,800
Expenditures			
NG911 Expenses	\$ -	\$ -	\$ 136,540
Miscellaneous	\$ -	\$ 15,323	\$ 6,500
Total Expenditures	\$ -	\$ 15,323	\$ 143,040
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 20,353	\$ 173,024	\$ 35,784

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 25,000	\$ 493,628	\$ 921,617
Revenues			
Hotel Occupancy Taxes	\$ 1,025,670	\$ 942,941	\$ 915,000
Short Term Rental Taxes	\$ 65,216	\$ 70,874	\$ 60,000
Interest	\$ 16,646	\$ 42,056	\$ 25,000
Total Revenues	\$ 1,107,533	\$ 1,055,871	\$ 1,000,000
Expenditures			
Transfer to GF for CVB Expenses	\$ 425,719	\$ 554,944	\$ 601,397
Transfer to GF for Special Events	\$ -	\$ -	\$ 75,000
Tax Abatements	\$ 170,243	\$ 58,720	\$ 35,000
Strategic Plan & Destination Audit	\$ 20,442	\$ -	\$ -
Design/Engineer for Visitor's Center (321 W Main)	\$ 22,500	\$ 10,219	\$ 56,631
Miscellaneous Expenses	\$ -	\$ 21,500	\$ -
Transfer to I&S Fund (Visitor's Center Payment)	\$ -	\$ -	\$ 537,619
Total Expenditures	\$ 638,904	\$ 645,382	\$ 1,305,647
Transfers/Audit Adjustments/Accruals	\$ -	\$ 17,500	\$ (17,500)
Ending Cash Balance	\$ 493,628	\$ 921,617	\$ 598,470

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 4,235	\$ 4,377	\$ 4,792
Revenues			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 141	\$ 416	\$ -
Total Revenues	\$ 141	\$ 416	\$ -
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 4,377	\$ 4,792	\$ 4,792

**City of Denison
2024/2025 Budget
Public Improvement District (PID) 2 - Fund 062**

	Actual 2023	Estimated 2024	Amended 2025
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
2024/2025 Budget
Public Improvement District (PID) 3 - Fund 063**

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ -	\$ 20,991
Revenues			
Revenue	\$ -	\$ 25,000	\$ -
Interest	\$ -	\$ 1,287	\$ -
Total Revenues	\$ -	\$ 26,287	\$ -
Expenditures			
General Expenses	\$ -	\$ 5,296	\$ -
Total Expenditures	\$ -	\$ 5,296	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ -	\$ 20,991	\$ 20,991

**City of Denison
2024/2025 Budget
THF Park Fund - Fund 67**

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 35	\$ 65	\$ 67
Revenues			
Revenue	\$ 30	\$ -	\$ -
Interest	\$ -	\$ 2	\$ 4
Total Revenues	\$ 30	\$ 2	\$ 4
Expenditures			
General Expenses	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 65	\$ 67	\$ 71

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 30,546	\$ 16,576	\$ 8,570
Revenues			
Main Street Inc	\$ 1,500	\$ 1,440	\$ 1,000
Doc Holliday	\$ 11,299	\$ 12,145	\$ 10,000
July 4th	\$ 6,375	\$ 9,750	\$ 8,000
Ice Rink Revenue	\$ 101,807	\$ 127,943	\$ 120,000
Music On Main	\$ 51,249	\$ 75,622	\$ 75,000
Miscellaneous	\$ 29,202	\$ 14,142	\$ 5,000
The Big Event	\$ -	\$ 3,750	\$ 5,000
Sesquicentennial Celebration	\$ 1,188	\$ -	\$ -
Total Revenues	\$ 202,620	\$ 244,792	\$ 224,000
Expenditures			
Main Street Inc	\$ 3,217	\$ -	\$ 1,000
Doc Holliday	\$ 11,299	\$ 12,145	\$ 10,000
July 4th	\$ 6,375	\$ 9,750	\$ 8,000
Ice Rink	\$ 101,987	\$ 127,943	\$ 120,000
Music On Main	\$ 51,306	\$ 75,622	\$ 75,000
Miscellaneous	\$ 22,763	\$ 22,297	\$ 5,000
The Big Event	\$ -	\$ 3,750	\$ 5,000
Sesquicentennial Celebration	\$ 19,934	\$ -	\$ -
Total Expenditures	\$ 216,882	\$ 251,507	\$ 224,000
Transfers/Audit Adjustments/Accruals	\$ 291	\$ (1,291)	\$ (374)
Ending Cash Balance	\$ 16,576	\$ 8,570	\$ 8,195

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 55,732	\$ 57,591	\$ 60,848
Revenues			
Revenues	\$ -	\$ -	\$ -
Interest	\$ 1,859	\$ 3,257	\$ 1,500
Total Revenues	\$ 1,859	\$ 3,257	\$ 1,500
Expenditures			
Repairs to Eisenhower Monument-Loy Lake Park	\$ -	\$ -	\$ 50,000
Total Expenditures	\$ -	\$ -	\$ 50,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 57,591	\$ 60,848	\$ 12,348

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 647,137	\$ 1,044,797	\$ 992,186
Revenues			
General Park Maint Fee	\$ 149,346	\$ 133,936	\$ 130,000
Aquatic Fund Fee	\$ 360,954	\$ 320,335	\$ 315,000
Waterloo Park Fee	\$ 105,759	\$ 94,850	\$ 93,000
Miscellaneous Revenue	\$ 34,750	\$ 9,627	\$ -
Donations	\$ 554	\$ 2,693	\$ -
Billing Penalties	\$ 14,186	\$ 12,076	\$ 12,000
Interest	\$ 36,035	\$ 68,171	\$ 26,000
Total Revenues	\$ 701,584	\$ 641,687	\$ 576,000
Expenditures			
General Expense (071-000-09010)			
Katy Trail Sculptures	\$ 10,500	\$ 5,000	\$ -
Backyard Games	\$ 17,497	\$ 14,880	\$ -
Miscellaneous Expense	\$ 274	\$ 506	\$ -
Total	\$ 28,271	\$ 20,387	\$ -
General Park Maintenance Fee (071-000-09700)			
Soft Surface Trails & Signage (Munson Park)	\$ 500	\$ 29,735	\$ -
Multi Surface Court (Munson Park)	\$ -	\$ -	\$ 195,000
Playground & Recreation Equipment	\$ -	\$ 11,703	\$ 10,000
General Park Maintenance	\$ 175	\$ 11,325	\$ 10,000
Pickleball Courts	\$ -	\$ -	\$ 165,000
Minipark Updates	\$ -	\$ 50,000	\$ -
THF Park Parking Improvements	\$ -	\$ 26,097	\$ 34,903
THF Park Sensory Signage	\$ -	\$ -	\$ 12,000
Total	\$ 675	\$ 128,859	\$ 426,903
Aquatic Fund Fee (071-000-09750)			
Aquatic Fund Transfer	\$ 232,629	\$ 253,520	\$ 288,000
Deck Furniture	\$ 5,088	\$ -	\$ -
Automatic Pool Vacuum	\$ 4,139	\$ -	\$ 6,000
Lane Lines & Storage	\$ -	\$ -	\$ 6,000
Structure Evaluation	\$ 9,550	\$ -	\$ -
Pool Closure Engineer Design	\$ -	\$ 195,250	\$ 93,500
Total	\$ 251,406	\$ 448,770	\$ 393,500
Waterloo Park Fee (071-000-09780)			
Trout/Catfish (Waterloo)	\$ 6,999	\$ 13,945	\$ 15,000
Wayfinding Signs & Policy Signs	\$ -	\$ 6,964	\$ -
Waterloo Lake Bridge Repairs	\$ -	\$ 5,641	\$ 72,359
Pond Fountains	\$ 2,170	\$ 12,800	\$ -
Backyard Pavilion	\$ -	\$ -	\$ 150,000
Miscellaneous Expenses	\$ 14,470	\$ 21,762	\$ 7,500
Playground Equipment Maintenance	\$ -	\$ 19,535	\$ 24,000
Total	\$ 23,639	\$ 80,647	\$ 268,859
Receivables write-off	\$ 6,067	\$ 9,400	\$ 15,000
Total Expenditures	\$ 310,057	\$ 688,062	\$ 1,104,262
Transfers/Audit Adjustments/Accruals	\$ 6,133	\$ (6,236)	\$ (3,148)
Ending Cash Balance	\$ 1,044,797	\$ 992,186	\$ 460,776

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 39,602	\$ 29,122	\$ 27,745
Revenues			
Seizure Funds Awarded	\$ 16,432	\$ 3,449	\$ 10,000
Interest	\$ 912	\$ 1,576	\$ 500
Total Revenues	\$ 17,344	\$ 5,025	\$ 10,500
Expenditures			
Grayson County Attorney's Office	\$ 4,108	\$ 862	\$ 2,500
Law Enforcement Expenses	\$ 22,415	\$ 5,540	\$ 22,500
Total Expenditures	\$ 26,523	\$ 6,402	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ (1,300)	\$ -	\$ -
Ending Cash Balance	\$ 29,122	\$ 27,745	\$ 13,245

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 2,669	\$ 2,910	\$ 3,075
Revenues			
Revenue	\$ 1,981	\$ -	\$ -
Interest	\$ 93	\$ 165	\$ 100
Total Revenues	\$ 2,074	\$ 165	\$ 100
Expenditures			
General Expenses	\$ 1,833	\$ -	\$ 500
Total Expenditures	\$ 1,833	\$ -	\$ 500
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,910	\$ 3,075	\$ 2,675

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 15,723	\$ 137	\$ 20,449
Revenues			
Munson Foundation	\$ 9,060	\$ 36,000	\$ 25,000
Contributions	\$ -	\$ 9,828	\$ -
Total Revenues	\$ 9,060	\$ 45,828	\$ 25,000
Expenditures			
General Expenses	\$ 24,646	\$ 25,516	\$ 25,000
Total Expenditures	\$ 24,646	\$ 25,516	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 137	\$ 20,449	\$ 20,449

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 168,689	\$ 324,066	\$ 404,939
Revenues			
Donations/Grants	\$ 150,000	\$ 145,450	\$ -
Interest	\$ 9,784	\$ 18,746	\$ 7,500
Total Revenues	\$ 159,784	\$ 164,196	\$ 7,500
Expenditures			
General Expenses	\$ 360	\$ -	\$ 5,000
Mulberry Bridge	\$ 4,047	\$ -	\$ -
Erosion Control	\$ -	\$ -	\$ 10,000
Cemetery Fencing	\$ -	\$ 83,323	\$ 375,644
Total Expenditures	\$ 4,407	\$ 83,323	\$ 390,644
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 324,066	\$ 404,939	\$ 21,795

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 72,505	\$ 75,415	\$ 82,142
Revenues			
Seized Funds	\$ 19,743	\$ 10,176	\$ 15,000
Total Revenues	\$ 19,743	\$ 10,176	\$ 15,000
Expenditures			
Funds Awarded to the City	\$ 16,432	\$ 3,449	\$ 10,000
Returned Seizures	\$ 401	\$ -	\$ -
Total Expenditures	\$ 16,833	\$ 3,449	\$ 10,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 75,415	\$ 82,142	\$ 87,142

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ -	\$ 2,070	\$ 11,708
Revenues			
Revenue	\$ 4,707	\$ 9,195	\$ 5,000
Interest	\$ 120	\$ 443	\$ 150
Total Revenues	\$ 4,828	\$ 9,638	\$ 5,150
Expenditures			
General Expenses	\$ 2,757	\$ -	\$ 5,000
Total Expenditures	\$ 2,757	\$ -	\$ 5,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 2,070	\$ 11,708	\$ 11,858

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 140,835	\$ 158,072	\$ 169,614
Revenues			
Revenue	\$ 8,752	\$ 12,023	\$ 10,000
Interest	\$ 5,253	\$ 9,262	\$ 4,000
Total Revenues	\$ 14,005	\$ 21,284	\$ 14,000
Expenditures			
Transfer to General Fund	\$ 8,752	\$ 10,078	\$ 10,000
Total Expenditures	\$ 8,752	\$ 10,078	\$ 10,000
Transfers/Audit Adjustments/Accruals	\$ 11,984	\$ 335	\$ (1,308)
Ending Cash Balance	\$ 158,072	\$ 169,614	\$ 172,306

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

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

**City of Denison
2024/2025 Budget
Local Youth Diversion Fund - Fund 089**

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 25,036	\$ 37,110	\$ 50,482
Revenues			
Revenue	\$ 10,978	\$ 10,955	\$ 10,000
Interest	\$ 1,096	\$ 2,417	\$ 800
Total Revenues	\$ 12,074	\$ 13,372	\$ 10,800
Expenditures			
Youth Diversion Coordinator Expense	\$ -	\$ -	\$ 25,000
Total Expenditures	\$ -	\$ -	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 37,110	\$ 50,482	\$ 36,282

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 22,528	\$ 29,440	\$ 18,350
Revenues			
Court Fees	\$ 11,047	\$ 10,929	\$ 10,000
Interest	\$ 994	\$ 1,549	\$ 250
Total Revenues	\$ 12,041	\$ 12,478	\$ 10,250
Expenditures			
Transfer to GF for Security Costs	\$ 4,500	\$ 8,077	\$ 8,384
Miscellaneous Expenses	\$ 629	\$ 15,491	\$ 10,000
Total Expenditures	\$ 5,129	\$ 23,567	\$ 18,384
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 29,440	\$ 18,350	\$ 10,216

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 30,243	\$ 31,109	\$ 33,319
Revenues			
Revenue	\$ 9,167	\$ 9,021	\$ 8,700
Interest	\$ 966	\$ 1,707	\$ 800
Total Revenues	\$ 10,133	\$ 10,727	\$ 9,500
Expenditures			
Warranty Renewal - Ticket Writers	\$ -	\$ 1,296	\$ -
Ticket Writers	\$ -	\$ -	\$ 15,000
Dell Laptop	\$ -	\$ -	\$ 1,600
Software Maintenance Fee	\$ -	\$ -	\$ 1,300
Miscellaneous Expenses	\$ 9,288	\$ 7,292	\$ 5,000
Total Expenditures	\$ 9,288	\$ 8,588	\$ 22,900
Transfers/Audit Adjustments/Accruals	\$ 21	\$ 71	\$ (92)
Ending Cash Balance	\$ 31,109	\$ 33,319	\$ 19,827

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 500	\$ 741	\$ 1,008
Revenues			
Revenue	\$ 219	\$ 219	\$ 150
Interest	\$ 22	\$ 48	\$ 15
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 241	\$ 267	\$ 165
Expenditures			
General Expenses	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ -	\$ -	\$ -
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 741	\$ 1,008	\$ 1,173

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

	Actual 2023	Estimated 2024	Amended 2025
Beginning Cash Balance	\$ 54,703	\$ 53,398	\$ 44,795
Revenues			
Forfeiture Funds Awarded	\$ -	\$ -	\$ -
Interest	\$ 1,014	\$ 1,417	\$ 1,000
Total Revenues	\$ 1,014	\$ 1,417	\$ 1,000
Expenditures			
Miscellaneous Expenses	\$ 2,284	\$ 10,021	\$ 25,000
SCU Vehicle	\$ 35	\$ -	\$ -
Total Expenditures	\$ 2,319	\$ 10,021	\$ 25,000
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
Ending Cash Balance	\$ 53,398	\$ 44,795	\$ 20,795

SUPPLEMENTAL INFORMATION



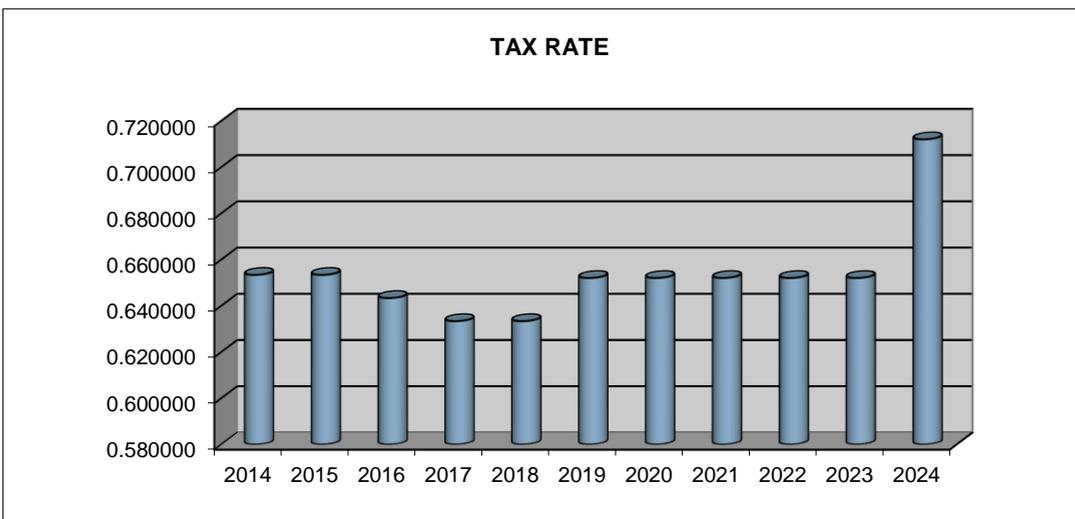
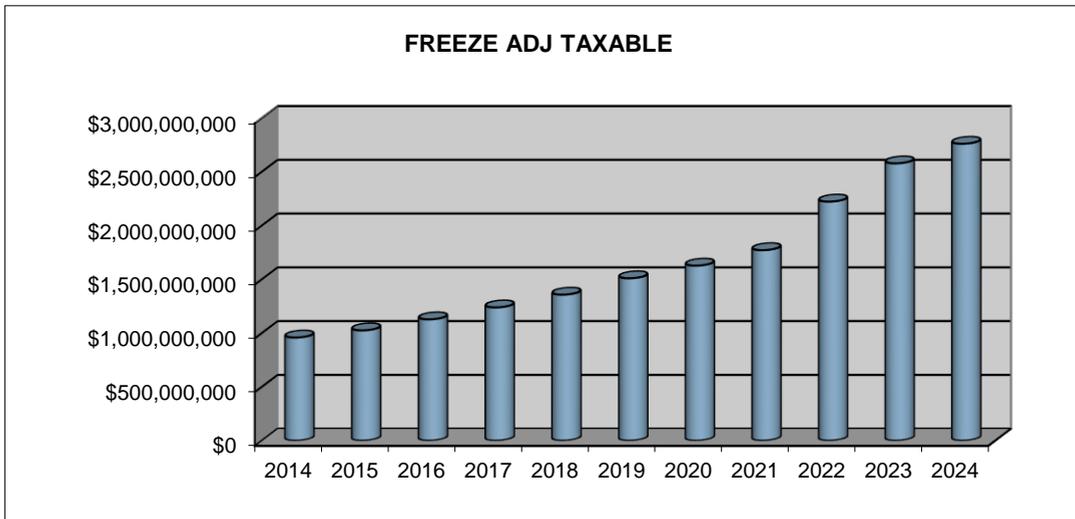
City of Denison, Texas

Statistics

Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2020 Census)	24,479
Population (2024 Estimate)	27,500
Area in Square Miles	29.11
Land	29.05
Water	0.6
Fire Protection / EMS Service (Oct 2023 - Sep 2024)	
Fire Runs	174
EMS Runs	5,507
Number of Employees	63
Police Protection (Oct 2023 - Sep 2024)	
Calls for Service	15,874
Alarm Responses	624
Arrests	1,831
Animal Control Calls	1,542
Number of Sworn Officers	55
Municipal Water Utility (Oct 2023 - Sep 2024)	
Active Residential Accounts	10,371
Active Commercial Accounts	1,196
Active Industrial Accounts	6
Daily Average Consumption (Gallons)	73,214
Number of Parks	14
Total Park Acreage	642.3
Community Development (Oct 2023 - Sep 2024)	
Number of Houses Demolished	4
Building Permits (Oct 2023 - Sep 2024)	
New Residence Permits	199
New Non-Residence Permits	17
Accessory Buildings	43
Carports / Garages	3
Residence Add / Alt	55
Non-Residence Add / Alt	28
Demolition - Commercial/Residential	37
Electrical - Commercial/Residential	173
Irrigation - Commercial/Residential	108
Swimming Pool - Above/In Ground	4
Certificate of Occupancy Permit	92
Sign Permits	110
Fire Permits	60
Plumbing Permits	208
Mechanical Permits	86
Roofing Permits	354
Fence Permit	171
Various Other Permits	248

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

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2014	\$959,242,870	0.653377	\$6,267,472
2015	\$1,025,857,299	0.653377	\$6,702,716
2016	\$1,128,274,899	0.643377	\$7,259,061
2017	\$1,239,379,446	0.633377	\$7,849,944
2018	\$1,357,822,666	0.633377	\$8,600,136
2019	\$1,510,467,960	0.652034	\$9,848,765
2020	\$1,627,858,207	0.652034	\$10,614,189
2021	\$1,771,666,236	0.652034	\$11,551,866
2022	\$2,223,402,897	0.652034	\$14,497,343
2023	\$2,578,839,778	0.652034	\$16,814,912
2024	\$2,760,800,037	0.712034	\$19,657,835



**City of Denison
2024/2025 Budget
Full-Time Budgeted Positions
General Fund**

	FY21 Total Positions	FY22 Total Positions	FY23 Total Positions	FY24 Total Positions	FY25 Budgeted Positions
Figures are as of 10/1 each fiscal year.					
Division 001: Emergency Operations Center					
	0	0	0	0	1
Division 002: Executive Services (Council Included)					
	11	12	13	13	13
Division 003: Main Street					
	2	4	4	4	4
Division 007: Office of the City Marshal					
	1	1	1	1	1
Division 008: Cemeteries					
	5	5	5	5	5
Division 009: Information Technology					
	5	5	5	5	6
Division 010: Employee Services					
	3	3	3	3	3
Division 011: Accounting					
	6	7	7	7	7
Division 015: Municipal Court					
	4	3	3	3	3
Division 016: Public Library					
	10	11	11	11	11
Division 017: Marketing & Tourism					
	1	1	1	1	2
Division 018: Community Relations & Media					
	2	1	1	1	1
Division 020: Police					
	55	59	59	61	63
Division 022: Animal Services					
	2	3	3	3	3
Division 023: Communications					
	11	13	13	13	13
Division 024: Denison Fire Rescue					
	58	60	63	63	63
Division 030: Planning					
	4	4	3	3	4
Division 037: Building Permitting & Inspections					
	6	6	6	6	8
Division 038: Code Compliance					
	5	6	6	6	6
Division 044: Refuse Collection					
	15	16	16	16	16
Division 046: Building Maintenance					
	1	1	2	2	2
Division 055: Traffic & Markings					
	2	2	2	2	2
Division 057: Street Maintenance					
	10	13	13	13	13
Division 058: Demolition					
	1	1	1	1	1
Division 060: Fleet & Facility Services					
	7	7	7	6	6
Division 070: Parks					
	8	10	11	11	11
Division 071: Recreation					
	5	4	4	5	5
Division 074: THF Park					
	4	4	4	4	3
Division 075: Aquatics					
	3	3	3	3	3
Total Full-Time Budgeted Positions	247	265	270	272	279

**City of Denison
2024/2025 Budget
Full-Time Budgeted Positions
Utility Fund**

Figures are as of 10/1 each fiscal year.

	FY21 Total Positions	FY22 Total Positions	FY23 Total Positions	FY24 Total Positions	FY25 Budgeted Positions
Division 080: Water Treatment					
	12	12	12	11	12
Division 082: Laboratory Services					
	2	3	3	3	3
Division 084: Utilities					
	19	20	23	20	19
Division 085: Meter Service					
	5	5	5	5	5
Division 088: Paw Paw WWT					
	12	12	12	14	13
Division 090: Environmental Services					
	2	3	3	4	4
Division 091: Utilities Customer Service					
	5	5	5	5	5
Division 093: Public Works Administration					
	9	8	8	12	12
Division 094: Storm Water Operations					
	2	2	2	2	2
Division 097: G.C.A. WWT					
	2	2	2	2	2
Total Full-Time Budgeted Positions	70	72	75	78	77

2024 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.CITYOFDENISON.COM

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	\$ 2,962,594,566
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	\$ 423,395,177
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,539,199,389
4.	Prior year total adopted tax rate.	\$ 0.652034 /\$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:.....	\$ 238,135,262
	B. Prior year values resulting from final court decisions:.....	- \$ 231,380,000
	C. Prior year value loss. Subtract B from A. ³	\$ 6,755,262
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. Prior year ARB certified value:.....	\$ 27,821,746
	B. Prior year disputed value:.....	- \$ 4,173,262
	C. Prior year undisputed value. Subtract B from A. ⁴	\$ 23,648,484
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 30,403,746

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.	\$ <u>2,569,603,135</u>
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	\$ <u>0</u>
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ <u>984,722</u></p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ <u>5,088,398</u></p> <p>C. Value loss. Add A and B.⁶</p>	\$ <u>6,073,120</u>
11.	<p>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.</p> <p>A. Prior year market value: \$ <u>704,079</u></p> <p>B. Current year productivity or special appraised value: - \$ <u>1,200</u></p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ <u>702,879</u>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ <u>6,775,999</u>
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.	\$ <u>558,009,871</u>
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ <u>2,004,817,265</u>
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>13,072,090</u>
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	\$ <u>45,464</u>
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ <u>13,117,554</u>
18.	<p>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</p> <p>A. Certified values: \$ <u>3,246,491,153</u></p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ <u>0</u></p> <p>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: - \$ <u>0</u></p> <p>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 23 below.¹² - \$ <u>667,566,949</u></p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ <u>2,578,924,204</u>

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 \$ <u>8,881,531</u> 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 + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>8,881,531</u>	
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	\$ <u>485,691,116</u>
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>2,102,114,619</u>
22.	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. ¹⁸	\$ <u>0</u>
23.	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. ¹⁹	\$ <u>108,749,408</u>
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ <u>108,749,408</u>
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ <u>1,993,365,211</u>
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.658060</u> /\$100
27.	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. ²¹	\$ <u>n/a</u> /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ <u>0.563104</u> /\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,569,603,135</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 14,469,538
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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 2023. This line applies only to tax years preceding the prior tax year..... + \$ 40,021</p> <p>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..... - \$ 1,740,673</p> <p>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</p> <p>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..... \$ (1,700,652)</p> <p>E. Add Line 30 to 31D.</p>	\$ 12,768,886
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,993,365,211
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.640569 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ n/a /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ n/a /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>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. \$ _____</p> <p>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, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ n/a /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ n/a /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 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. \$ <u>0</u></p> <p>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, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>n/a</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ <u>n/a</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>n/a</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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. \$ <u>0</u></p> <p>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, 2022 and ending on June 30, 2023. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ <u>n/a</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ <u>n/a</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>n/a</u> /\$100
38.	<p>Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.</p> <p>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. \$ <u>0</u></p> <p>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. \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ <u>n/a</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>n/a</u> /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.640569</u> /\$100
40.	<p>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.</p> <p>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. \$ <u>2,750,375</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0.137976</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.778545</u> /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.805794</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 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</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0</u> /\$100
42.	<p>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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ <u>4,758,516</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>1,286,238</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>2,988,295</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>483,983</u>
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>174</u>
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ <u>483,809</u>
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ <u>96.73</u> %</p> <p>B. Enter the prior year actual collection rate..... <u>96.67</u> %</p> <p>C. Enter the 2022 actual collection rate. <u>96.73</u> %</p> <p>D. Enter the 2021 actual collection rate. <u>96.80</u> %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	96.73 %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>500,164</u>
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,102,114,619</u>
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.023793</u> /\$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.829587</u> /\$100
D49.	<p>Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.</p>	\$ <u>n/a</u> /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §526.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ <u>n/a</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 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. ³² Estimates of taxable sales may be obtained through the Comptroller’s Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ <u>0</u>
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>2,711,862</u>
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,102,114,619</u>
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.129006</u> /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.658060</u> /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ <u>0.658060</u> /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.829587</u> /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ <u>0.700581</u> /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ <u>0</u>
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,102,114,619</u>
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.000000</u> /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(f)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.700581</u> /\$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.³⁹ 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.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ <u>0.859743</u> /\$100 \$ <u>0.120469</u> /\$100 \$ <u>0.739274</u> /\$100 \$ <u>0.652034</u> /\$100 \$ <u>0.087240</u> /\$100 \$ <u>22,020,300,739</u> \$ <u>1,762,510</u>
64.	Year 2 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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ <u>0.772503</u> /\$100 \$ <u>0.093350</u> /\$100 \$ <u>0.679153</u> /\$100 \$ <u>0.652034</u> /\$100 \$ <u>0.027119</u> /\$100 \$ <u>1,752,149,534</u> \$ <u>475,165</u>
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	\$ <u>0.745384</u> /\$100 \$ <u>0.045308</u> /\$100 \$ <u>0.700076</u> /\$100 \$ <u>0.652034</u> /\$100 \$ <u>0.048042</u> /\$100 \$ <u>1,529,081,322</u> \$ <u>734,601</u>
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ <u>2,972,276</u>
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ <u>0.141394</u> /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ <u>0.841975</u> /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §§26.0501(a) and (c)
⁴³ Tex. Local Gov't Code §120.007(d)
⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.640569
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,102,114,619
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.023785 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.023793 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 0.688147 /\$100

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁹

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
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.652034 /\$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 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 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 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.	\$ n/a /\$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ n/a /\$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,004,817,265
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,993,365,211
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ n/a /\$100

⁴⁴ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §526.42(c)

⁵¹ Tex. Tax Code §526.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ <u>0.841975</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.658060 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.841975 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 68
- De minimis rate.** \$ 0.688147 /\$100
If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

print here → Laurie Alsabbagh
Printed Name of Taxing Unit Representative

sign here → Laurie Alsabbagh
Taxing Unit Representative

8-19-2024
Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)