

# CITY OF DENISON



## Operating Budget FY 2023/2024

*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 \$1,748,437 (15.3% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$953,097

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

FOR: Mayor Janet Gott, Council Members: Brian Hander, Michael Courtright, James Thorne, Robert Crawley and Aaron Thomas

AGAINST:

PRESENT and not voting:

ABSENT: Council Member: Josh Massey

### Property Tax Rate Comparison

	Adopted FY2024	Adopted FY2023
Property Tax Rate:	0.652034	0.652034
No New Revenue Tax Rate:	0.642342	0.603046
No New Revenue M&O Tax Rate:	0.626025	0.552796
Voter Approval Tax Rate:	0.859743	0.772503
Debt Rate:	0.088930	0.104714

The total amount of all outstanding general obligation debt is \$137,735,000.

Of this amount, \$111,102,400 is considered self-supporting. Self-supporting debt is currently secured by water and sewer revenues as well as third party funding. In the event such amounts are insufficient to pay debt service, the City will be required to assess an ad valorem tax to pay such obligations.



## City of Denison, Texas

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### Elected Officials

Janet Gott  
Mayor

Michael Courtright  
Council Member, Place 1

Robert Crawley, Mayor Pro Tem  
Council Member, Place 4

James Thorne  
Council Member, Place 2

Aaron Thomas  
Council Member, Place 5

Josh Massey  
Council Member, Place 3

Brian Hander  
Council Member, Place 6

### Administrative Officials

Bobby Atteberry  
Interim City Manager

Renee' Waggoner  
Assistant City Manager

Laurie Alsabbagh  
Director of Finance

Mary Tate  
Director of Planning &  
Community Development

Mike Gudgel  
Police Chief

Kenneth Jacks  
Fire Chief

Ronnie Bates  
Director of Public Works

Amy Lay  
Director of Employee Services

Chris Wallentine  
Assistant to the City Manager/  
City Clerk

Joshua Montgomery  
Director of Information Technology

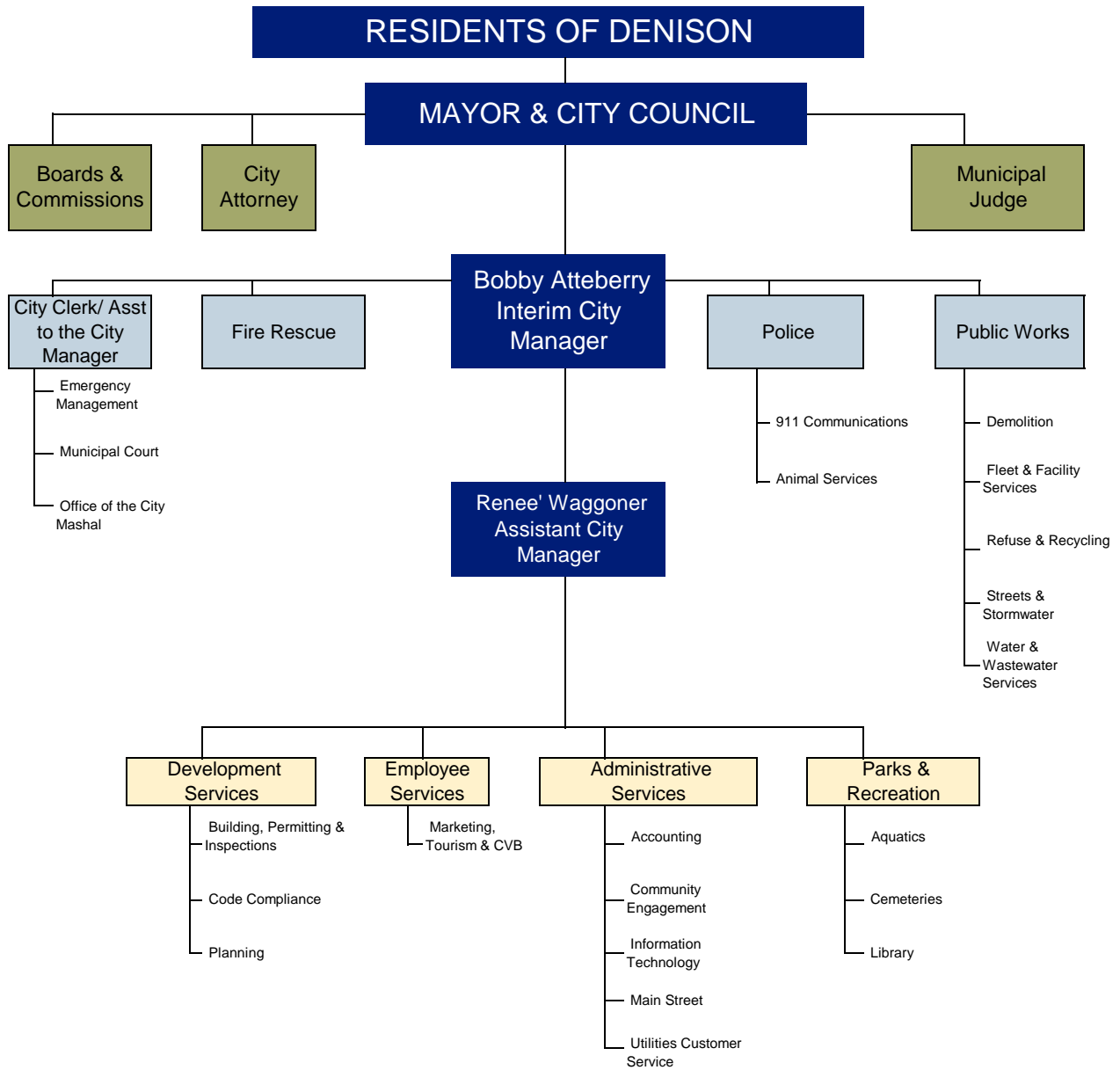
Justin Eastwood  
Director of Parks & Recreation

Donna Dow  
Director of Main Street

Gregory Mitchell  
Director of Library



**City of Denison  
2023/2024 Budget  
Organizational Chart**



**City of Denison  
2023/2024 Budget  
Programs, Departments & Divisions**

**ADMINISTRATION**

City Manager's Office

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

Assistant City Manager

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

**PUBLIC SAFETY**

Fire Services

Fire Rescue

Police Services

911 Communications  
Animal Services  
Police

**PUBLIC WORKS**

Public Works - General Fund

Building Maintenance  
Demolition  
Facilities  
Fleet Services  
Refuse & Recycling  
Street Maintenance  
Traffic & Markings

Public Works - Utility Fund

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

CITY OF DENISON

City Hall  
300 W. Main Street  
Denison, TX 75020

903.465.2720 | Phone

Janet Gott  
Mayor

Michael Courtright  
Council Place 1

James Thorne  
Council Place 2

Joshua Massey  
Council Place 3

Robert Crawley  
Council Place 4

Aaron Thomas  
Council Place 5

Brian Hander  
Council Place 6

Bobby Atteberry  
Interim City Manager



November 20, 2023

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

RE: City of Denison Fiscal Year 2024 Budget

Dear Honorable Mayor and Members of the City Council,

I am pleased to present you with the City of Denison's Fiscal Year 2024 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 FY2024 Budget.

**City Council Budget Workshop**

The City Council held an annual workshop on Friday, June 30, 2023, 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:

*Moving Forward. Kicking Back.*



- *Current Year-End Projections.* Staff presented information about current and projected revenue and expenses through the end of FY2023. Maintaining appropriate fund balance in both the General Fund and Utility Fund are priorities, along with maintaining momentum in strategic priority areas including staffing and financing for infrastructure projects due to growth.
- *Building a Community of Choice.* Development staff shared information about the City's continued growth and the many zoning amendments that were implemented throughout the year, including updates to the Comprehensive Plan. The staff developed a streamlined process for pre-development meetings that provides an enhanced customer experience. The Building Department issued 267 new build residential permits, 60 residential remodel permits, 5 new commercial build permits, and 40 commercial remodels. Nearly 11,000 inspections were conducted in FY2023. Joint efforts between Planning and Neighborhood Services focused on Morton Street and Austin Avenue inventories, CUP inspections, and future streetscape improvements for corridors. Code Compliance staff remained diligent in collaborating with residents and property owners to assist in bringing properties into compliance. All divisions have been working to improve interdepartmental communications, particularly as it relates to review and approval processes.
- *Parks & Recreation.* Utilizing industry-standard metrics and reliable data sources, the presentation focused on the City Council's forward-looking strategies. Despite facing constraints in staff and resources, the department consistently surpassed industry-standard norms in service provision, project execution, and acreage management. This significant achievement highlights the necessity of proactively planning for additional levels of staff leadership, including project managers. Recommendations explored opportunities to strengthen the operational budget, ensuring alignment with the available resources, and accounting for the anticipated growth in both the city and the department. As the city inevitably expands, these measures will not only maintain but also enhance our exceptional service standards.
- *Denison Police Department.* The Denison Police Department's presentation focused on current and future growth of the city and how it currently, and will futuristically, affect policing necessities. Additional incentives to recruit and retain quality personnel was a priority. Continued quality community outreach efforts have had a positive impact on decreasing crime within the community. The department will continue to focus on building relationships with an enhanced emphasis on community policing.
- *Public Works - Rylant Water Treatment Plant Expansion.* Various phases of the Rylant Water Treatment Plant expansion were presented, including Microfiltration/Ultrafiltration (MF/UF) and reverse osmosis (RO). A timeline for the improvements and cost estimates were also included. These imperative projects will increase production from just over 12 million gallons daily to 24 million gallons, with ultimate build out at approximately 50 million gallons.





- *Public Works - Preston Harbor and Northwest Denison Development.* The Northwest Denison Development, or NWDD, water and wastewater improvements project was presented to City Council. This design will provide City water service and sanitary sewer service to the Preston Harbor development in TIRZ No. 2 and to the FM 84 area. The goal is to have both utilities in service to the area by June 2026.
- *Public Works - Other Capital Improvements.* The Lead Service Line Inventory and Replacement, Automated Meter Infrastructure, Asset Management Program, and CIP staffing developments were emphasized with City Council. Two new positions— a CIP Project Manager and CIP Administrative Assistant, were approved in the FY24 budget to help oversee the \$40 million+ annual program.
- *Public Works - Conceptual Stormwater Master Plan.* A Conceptual Stormwater Master Plan was completed and presented earlier in FY23. Staff rendered the option of a Stormwater Utility as a means to help fund the improvements highlighted in the proposed plan.
- *Public Works - D<sup>3</sup> Phase 2.* Staff provided a recap of Phase 1 of the Designing Downtown Denison, or D<sup>3</sup>, project and discussed next steps. Phase 2 of the project will resume the new streetscape into the 300 and 400 blocks of W. Main, Music Alley, and Depot Alley. The project will also include significant improvements to Heritage Park. Utility and paving plans are 90% complete, with construction beginning early 2024.
- *Public Works – Maintenance.* Staff provided a summary of the challenges experienced in FY2023 regarding resource limitations that included staffing levels within the various maintenance divisions of Public Works. Proposed recommendations included numerous action items such as the Pothole Strike Team in Streets, to be as effective as possible with the resources available. Staff communicated specific requests for additional resources that included improved compensation for staff to enhance recruitment and retention and upgraded machinery to support staff work quality and efficiency.
- *Public Works – Utilities and Treatment.* Staff highlighted goals to develop an asset management plan for Utilities that will transition the teams to more of a proactive approach to maintaining the city’s aging infrastructure. Staffing and resource challenges in Utilities and Treatment were presented with specific requests for additional necessities. Project updates to improve current infrastructure, including sewer collections and smoke testing to combat inflow and infiltration were also provided.
- *Denison Fire Rescue.* Staff discussed the need to expand fire prevention services in conjunction with the city’s growth, the need to rebuild Station 1, and the need to start planning for the design, staffing, and apparatus needs of future Station 4 in the Preston Harbor development.



## **Fund Balances**

The FY2024 Budget reflects fund balances for both the General and Utility Funds as follows:

- *General Fund.* The beginning General Fund balance is \$7,667,202 - 69 days of reserve, and the budgeted ending balance is \$7,673,288 - 61 days of reserve.
- *Utility Fund.* The beginning Utility Fund balance is \$4,108,250 - 77 days of reserve, and the budgeted ending balance is \$4,238,019 - 65 days of reserve.

## **Personnel**

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

- *New Positions.* Based on resident feedback and community priorities, the City Council approved the following full-time positions:
  - CIP Administrative Assistant and CIP Project Manager to be funded through CIP Funds.
- *Pay Increases.* City Council prioritized bringing all positions up to, or close to, market rate. Some positions will see little to no change in salary, while others will gain up to a 15% increase. Market adjustments for general staff averaged 8%, and 11% for Public Safety. Additionally, staff received a 5% 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.
- *Pay Plan Restructuring.* Public Safety, including Police, Fire, and 911 Communications pay plans underwent restructuring to best align with peer agencies. For both Fire and Police, additional steps were added in each rank to encourage tenure. The 911 Communication staff received an individualized pay plan. They were previously included in the civilian pay plan, but the competitive market warrants a plan specific to their specialized work.

## **Capital Expenses and Expanded Services**

The FY2024 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 nearly \$6.2 million in expanded service requests in addition to the purchases approved through American Rescue Plan funds. These 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 FY2024 Budget. Team Denison is eager to Move Forward with the projects, programs, and priorities outlined and approved in this budget. I am pleased with the projects, programs, and priorities approved in the budget and am excited about moving Denison forward in 2024!

Sincerely,

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

Bobby Atteberry  
Interim City Manager

*Moving Forward. Kicking Back.*



## City of Denison, Texas

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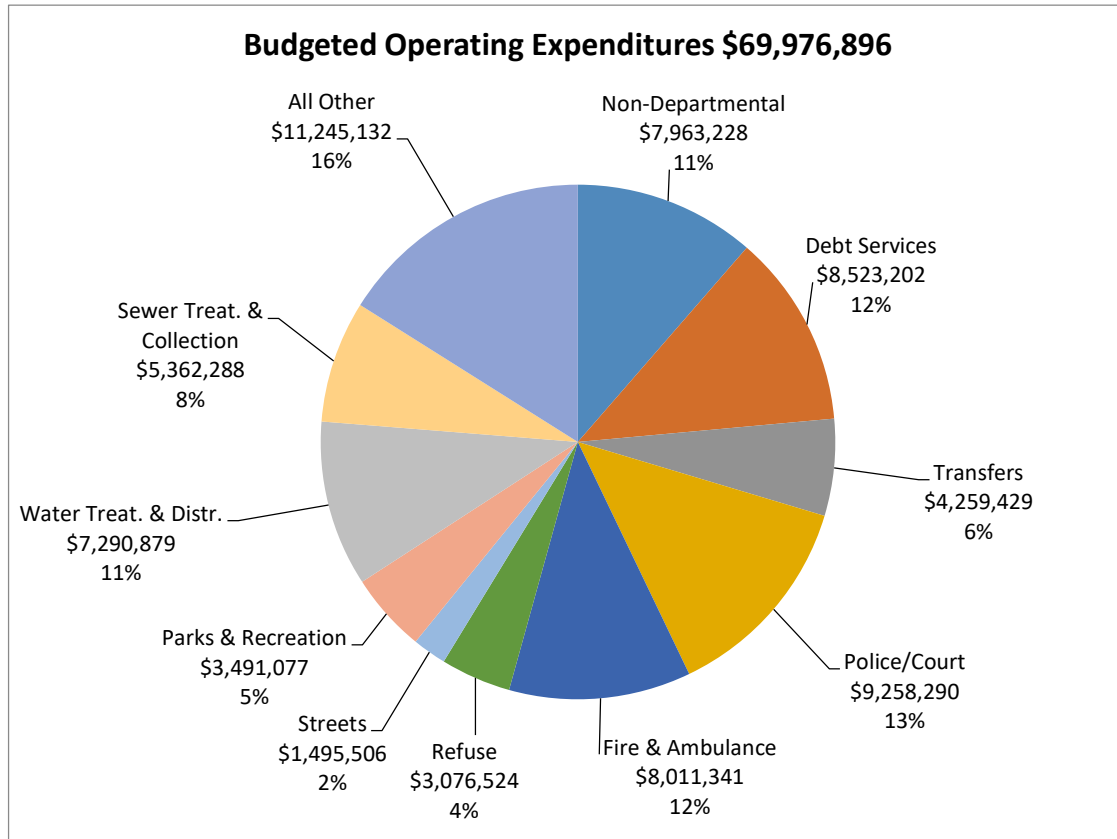
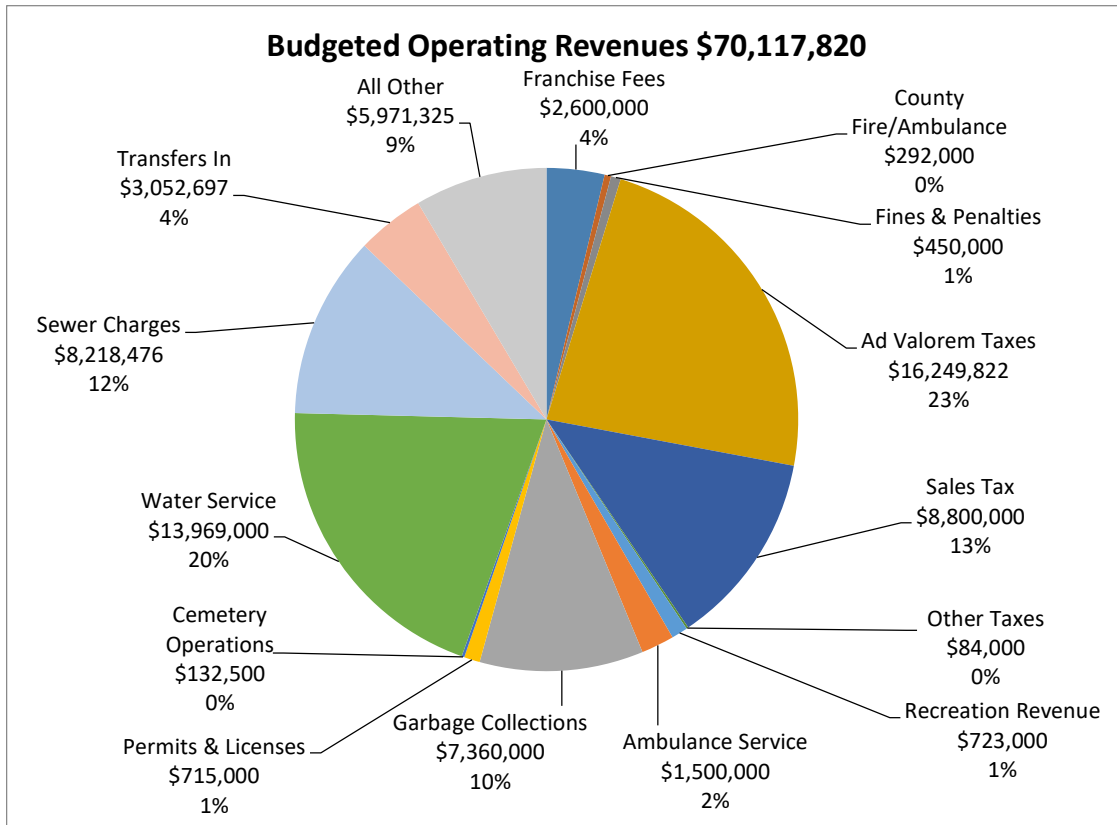
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**City of Denison**  
**2023/2024 Budget**  
**Budget Quick Reference Guide**

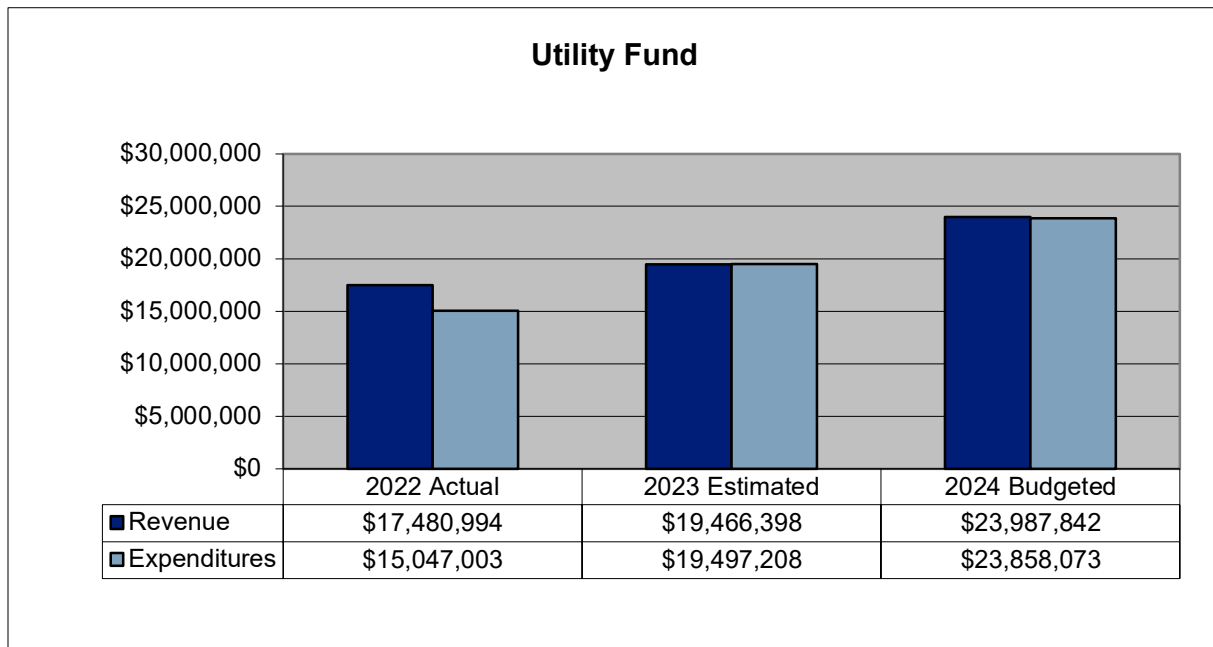
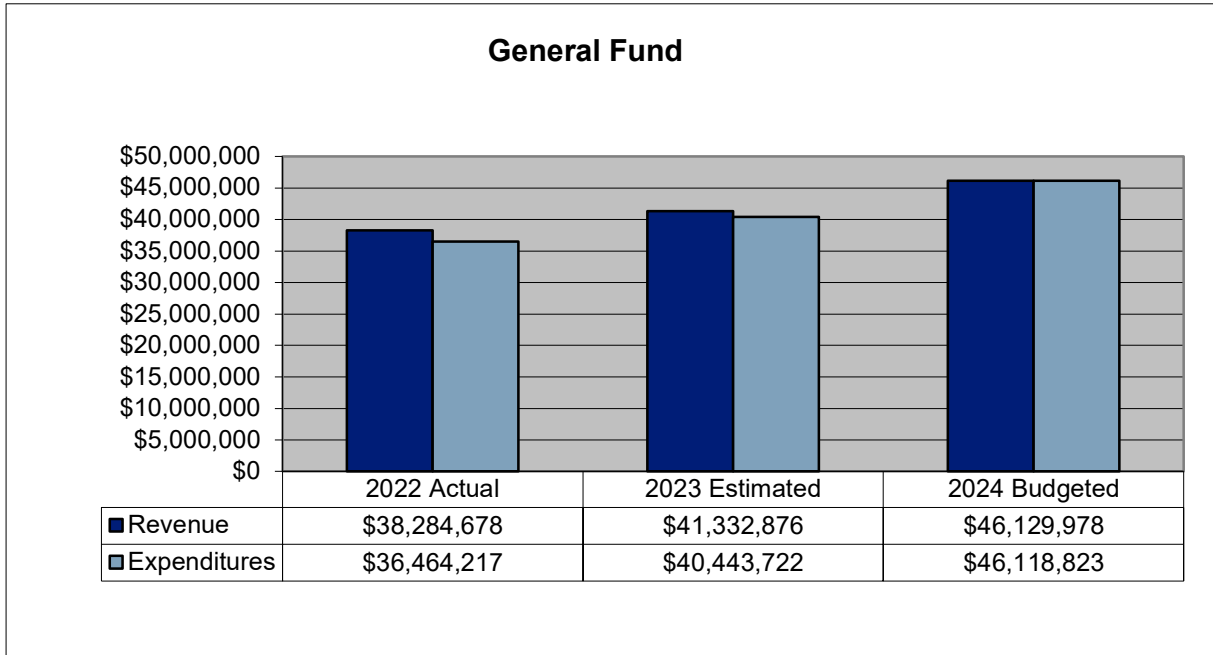
<b>General (GF) &amp; Utility (UF) Funds</b>	<b>Property Tax (Ad Valorem)</b>
<ul style="list-style-type: none"> <li>• GF Projected Revenue: \$46,129,978</li> <li>• UF Projected Revenue: \$23,987,842</li> <li>• Average Residential Monthly Utility Bill (6,544-gallon usage) <ul style="list-style-type: none"> <li>○ Trash/Recycling: \$31.53</li> <li>○ Water: \$48.72</li> <li>○ Sewer: \$45.59</li> <li>○ Total: \$125.84</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Current rate: \$0.652034 per \$100 value</li> <li>• Projected Revenue: \$17,987,548 <ul style="list-style-type: none"> <li>○ M&amp;O: \$16,249,822</li> <li>○ I&amp;S: \$1,737,726</li> </ul> </li> <li>• \$0.01 of the rate generates \$275,868</li> <li>• Represents 35% of GF Operating Revenue</li> </ul>
<b>Sales Tax</b>	<b>General Capital Fund</b>
<ul style="list-style-type: none"> <li>• Sales Tax Rate: 8.25% <ul style="list-style-type: none"> <li>○ State of Texas: 6.25%</li> <li>○ City of Denison: 2% <ul style="list-style-type: none"> <li>1.5% City</li> <li>0.5% DDA</li> </ul> </li> </ul> </li> <li>• Projected Revenue: \$11,733,333 <ul style="list-style-type: none"> <li>○ To the City: \$8,800,000</li> <li>○ To DDA: \$2,933,333</li> </ul> </li> <li>• Represents 19% of GF Revenue</li> </ul>	<ul style="list-style-type: none"> <li>• Purpose: Fund one-time purchases such as capital equipment or projects</li> <li>• Funds are transferred from GF in the amount equal to 5% of sales tax revenue</li> <li>• For FY2024, projected transfer amount is \$440,000</li> </ul>
<b>Utility Capital Fund</b>	<b>Parks &amp; Recreation Fund</b>
<ul style="list-style-type: none"> <li>• Purpose: Fund one-time utility purchases such as water/sewer equipment or projects</li> <li>• Funds are transferred from Utility Fund in the amount equal to 5% of water sales</li> <li>• For FY2024, projected transfer amount is \$640,000</li> </ul>	<ul style="list-style-type: none"> <li>• Purpose: Fund P&amp;R facilities including Waterloo Park, Waterloo Pool, and general park improvements for all City parks</li> <li>• Funds come from 3 separate opt-out fees on utility bills</li> <li>• \$1.50/month for Waterloo Park <ul style="list-style-type: none"> <li>○ ~\$95,000 annual revenue</li> </ul> </li> <li>• \$2.00/month for General Park Maintenance <ul style="list-style-type: none"> <li>○ ~\$140,000 annual revenue</li> </ul> </li> <li>• \$5.00/month for Waterloo Pool <ul style="list-style-type: none"> <li>○ ~\$340,000 annual revenue to support operations of the pool</li> </ul> </li> </ul>

## City of Denison 2023/2024 Budget



## City of Denison 2023/2024 Budget 3-Year Assessment

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
<b>Revenue Totals:</b>	\$ 55,765,672	\$ 60,799,274	\$ 70,117,820
<b>Expenditure Totals:</b>	\$ (51,511,220)	\$ (59,940,930)	\$ (69,976,896)
<b>Net Grand Totals:</b>	\$ 4,254,452	\$ 858,344	\$ 140,924



# GENERAL FUND



# General Fund

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

The following divisions are funded from General Fund revenues:

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

**City of Denison  
2023/2024 Budget  
General Fund Estimated Cash Position - Fund 001**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Fund Balance	\$ 6,625,271	\$ 6,778,048	\$ 7,667,202
<b>Revenues</b>	<b>\$ 38,284,678</b>	<b>\$ 41,332,876</b>	<b>\$ 46,129,978</b>
<b>Expenditures</b>	<b>\$ (36,464,216)</b>	<b>\$ (40,443,722)</b>	<b>\$ (46,118,823)</b>
<b>Audit Adjustments/Accruals/Appropriations</b>	<b>\$ (1,667,685)</b>	<b>\$ -</b>	<b>\$ (5,069)</b>
<b>Ending Fund Balance</b>	<b>\$ 6,778,048</b>	<b>\$ 7,667,202</b>	<b>\$ 7,673,288</b>

**City of Denison  
2023/2024 Budget  
General Fund Classification Totals**

<b>Classification</b>		<b>Actual 2022</b>		<b>Estimated 2023</b>		<b>Budgeted 2024</b>
<b>Revenues</b>						
600-Revenue	\$	38,284,678	\$	41,332,876	\$	46,129,978
Revenue Totals:	\$	38,284,678	\$	41,332,876	\$	46,129,978
<b>Expenditures</b>						
100 - Personnel	\$	19,306,922	\$	21,334,966	\$	25,637,494
200 - Contractual/Fixed	\$	9,443,631	\$	11,507,976	\$	13,326,731
300 - Supplies	\$	5,771,591	\$	6,337,941	\$	5,887,158
400 - Debt Service	\$	1,144,105	\$	1,134,530	\$	1,176,871
500 - Capital Outlay	\$	797,968	\$	128,309	\$	90,569
Expenditure Totals:	\$	36,464,217	\$	40,443,722	\$	46,118,823
<b>Revenue Total:</b>	<b>\$</b>	<b>38,284,678</b>	<b>\$</b>	<b>41,332,876</b>	<b>\$</b>	<b>46,129,978</b>
<b>Expenditure Total:</b>	<b>\$</b>	<b>(36,464,217)</b>	<b>\$</b>	<b>(40,443,722)</b>	<b>\$</b>	<b>(46,118,823)</b>
<b>General Fund Net Total:</b>	<b>\$</b>	<b>1,820,462</b>	<b>\$</b>	<b>889,154</b>	<b>\$</b>	<b>11,155</b>

**City of Denison  
2023/2024 Budget  
General Fund Revenues**

Account Description	Actual 2022	Estimated 2023	Budgeted 2024
General Fund 001			
<b>Revenues</b>			
Division: 600			
60010 Current Taxes	\$ 7,779,513	\$ 10,352,503	\$ 14,539,822
60020 Current Delinquent Taxes	\$ 2,862,638	\$ 3,414,680	\$ 1,400,000
60030 Delinquent Taxes	\$ 162,204	\$ 176,481	\$ 160,000
60040 Mixed Beverages	\$ 81,591	\$ 81,971	\$ 80,000
60050 Sales Tax	\$ 7,924,179	\$ 8,251,124	\$ 8,800,000
60060 Bingo Tax	\$ 2,849	\$ 4,250	\$ 4,000
60070 P.I.L.O.T.	\$ 46,700	\$ 50,977	\$ 50,000
60080 Hotel/Motel Tax	\$ 709,776	\$ -	\$ -
60085 Short-Term Rental Tax	\$ 63,230	\$ -	\$ -
60090 Atmos Energy	\$ 465,841	\$ 482,107	\$ 425,000
60100 Electricity Franchise Fee	\$ 916,513	\$ 964,804	\$ 975,000
60110 Telephone Fees	\$ 40,167	\$ 41,710	\$ 45,000
60120 Cableone	\$ 139,110	\$ 129,392	\$ 130,000
60130 Encroachment fees	\$ -	\$ 900	\$ -
60140 W&S Franchise Fees	\$ 780,993	\$ 890,214	\$ 1,025,000
60150 Code Compliance	\$ 260,339	\$ 129,745	\$ 125,000
61020 Licenses - Beverages	\$ 7,290	\$ 8,595	\$ 8,000
61040 Permits - Building	\$ 667,529	\$ 595,403	\$ 600,000
61050 Permits - Electrical	\$ 45,498	\$ 36,466	\$ 30,000
61060 Permits - Plumbing, Heat, AC	\$ 87,228	\$ 75,759	\$ 65,000
61070 Permits - Miscellaneous	\$ 29,450	\$ 24,875	\$ 20,000
61090 Off Prem. Sign Annual Fee	\$ 6,025	\$ 6,025	\$ 6,025
61100 Registration-Electrical, Plumbing	\$ 36,050	\$ 38,900	\$ 35,000
61120 Planning & Zoning	\$ 61,447	\$ 52,225	\$ 55,000
62010 Penalty & Interest	\$ 198,980	\$ 185,100	\$ 150,000
62020 Traffic & Criminal	\$ 375,158	\$ 413,067	\$ 450,000
63000 Emergency Response	\$ 7,173	\$ 36,183	\$ 35,000
63010 Refuse Disposal	\$ 6,006,230	\$ 7,114,331	\$ 7,360,000
63020 Ambulance Service	\$ 223,977	\$ 1,599,347	\$ 1,500,000
63030 Swimming Pools	\$ 274,718	\$ 246,079	\$ 275,000
63045 Food Truck	\$ 34,622	\$ 31,371	\$ 35,000
63046 Kayak Rentals	\$ 4,731	\$ 829	\$ 8,000
63050 Recreation Revenue	\$ 27,741	\$ 27,785	\$ 40,000
63060 T-Bar Fields	\$ 14	\$ 750	\$ 40,000
63090 Bag Sales	\$ 137	\$ -	\$ -
63100 Special Refuse Charges	\$ 53,561	\$ 48,129	\$ 50,000
63110 Collection Station	\$ 50,193	\$ 58,429	\$ 60,000
63120 Concrete Box Sales	\$ 27,290	\$ 22,100	\$ 20,000
63130 Lot Sales	\$ 46,280	\$ 44,040	\$ 45,000
63140 Open/Close Fees	\$ 64,715	\$ 58,475	\$ 65,000
63150 Vault Setting/Foundation Fees	\$ 3,400	\$ 3,250	\$ 2,500
63210 Library Fees	\$ 1,381	\$ 2,480	\$ 2,000
63230 Library-Reimbursing Grant	\$ 38,254	\$ 51,258	\$ 45,000
63250 Fax & Photocopies	\$ 10,087	\$ 10,690	\$ 9,000
63950 THF Park Revenue	\$ 259,541	\$ 313,163	\$ 325,000
64020 County Fire Fighting	\$ 107,462	\$ 114,984	\$ 292,000
65010 Interest Income	\$ 38,369	\$ 369,653	\$ 350,000
65030 E-911	\$ 184,709	\$ 171,181	\$ 185,000
65060 Lease Proceeds	\$ 2,763,248	\$ 774,000	\$ 2,218,800
65070 Leases Issued	\$ 387,263	\$ -	\$ -
65080 Security & Task Force Reimbursement	\$ 241,636	\$ 237,392	\$ 150,000
65090 TASWA Gainsharing	\$ 497,016	\$ 557,952	\$ 500,000
65100 Miscellaneous	\$ 315,389	\$ 278,270	\$ 300,000
65110 Transfer/W&S	\$ 1,404,285	\$ 1,614,960	\$ 1,706,704
65130 Gain/Loss on Sale of Assets	\$ 167,621	\$ 274,859	\$ 150,000
65140 Credit Card Convenience Fees	\$ -	\$ -	\$ 80,000
65190 Federal Relief Funds	\$ 8,692	\$ -	\$ -
65200 External Reimbursements	\$ 12,821	\$ 7,185	\$ 15,000
08100 Transfers In	\$ 1,271,823	\$ 856,477	\$ 1,088,127
<b>General Fund Revenues</b>	<b>8 \$ 38,284,678</b>	<b>\$ 41,332,876</b>	<b>\$ 46,129,978</b>



**City of Denison  
2023/2024 Budget  
General Fund Division Summaries**

Account Description	Actual 2022	Estimated 2023	Budgeted 2024
General Fund 001			
<b>Expenditures</b>			
001-001 Emergency Operations Center	\$ 4,572	\$ -	\$ -
001-002 Executive Services	\$ 1,192,806	\$ 1,262,756	\$ 1,336,382
001-003 Main Street	\$ 286,964	\$ 463,608	\$ 462,831
001-004 Non-Departmental	\$ 5,799,979	\$ 6,163,470	\$ 7,963,228
001-007 City Marshal	\$ 122,891	\$ 135,594	\$ 139,437
001-008 Cemeteries	\$ 366,917	\$ 326,155	\$ 378,616
001-009 Information Technology	\$ 1,177,794	\$ 1,229,232	\$ 1,457,611
001-010 Employee Services	\$ 383,025	\$ 375,588	\$ 439,246
001-011 Accounting	\$ 620,543	\$ 675,951	\$ 728,782
001-015 Municipal Court	\$ 238,990	\$ 256,956	\$ 289,431
001-016 Public Library	\$ 813,784	\$ 871,423	\$ 1,000,173
001-017 Marketing & Tourism	\$ 413,587	\$ 423,818	\$ 463,418
001-018 Community Engagement	\$ 171,839	\$ 128,941	\$ 185,959
001-020 Police	\$ 5,299,043	\$ 6,081,997	\$ 7,474,934
001-022 Animal Services	\$ 312,642	\$ 357,671	\$ 346,377
001-023 Public Safety Communications	\$ 1,062,321	\$ 1,015,890	\$ 1,147,548
001-024 Denison Fire Rescue	\$ 6,413,552	\$ 7,513,807	\$ 8,011,341
001-030 Planning	\$ 740,462	\$ 563,791	\$ 899,043
001-037 Building Permitting & Inspections	\$ 440,656	\$ 499,946	\$ 557,602
001-038 Code Compliance	\$ 425,065	\$ 525,217	\$ 568,093
001-044 Refuse & Recycling	\$ 2,414,008	\$ 2,746,532	\$ 3,076,524
001-046 Facilities	\$ 211,611	\$ 346,543	\$ 414,945
001-055 Traffic & Markings	\$ 361,545	\$ 528,915	\$ 474,719
001-057 Street Maintenance	\$ 647,933	\$ 815,978	\$ 1,020,787
001-058 Demolition	\$ 66,508	\$ 81,453	\$ 246,784
001-060 Fleet Services	\$ 1,878,322	\$ 2,040,520	\$ 1,776,210
001-070 Parks	\$ 1,186,910	\$ 1,322,545	\$ 1,435,604
001-071 Recreation	\$ 400,511	\$ 392,717	\$ 523,303
001-074 THF Park	\$ 983,165	\$ 1,074,401	\$ 999,405
001-075 Aquatics	\$ 474,813	\$ 480,237	\$ 532,765
001-000 Transfers Out	\$ 1,262,016	\$ 1,710,508	\$ 1,707,725
001-000 Bad Debt Expense	\$ (97,817)	\$ 31,562	\$ 60,000
001-000 Capital Outlay - Right of Use Asset	\$ 387,263	\$ -	\$ -
<b>General Fund Expenditures</b>	<b>\$ 36,464,217</b>	<b>\$ 40,443,722</b>	<b>\$ 46,118,823</b>
<b>Revenue Total:</b>	<b>\$ 38,284,678</b>	<b>\$ 41,332,876</b>	<b>\$ 46,129,978</b>
<b>Expenditure Total:</b>	<b>\$ (36,464,217)</b>	<b>\$ (40,443,722)</b>	<b>\$ (46,118,823)</b>
<b>General Fund Net Total:</b>	<b>\$ 1,820,462</b>	<b>\$ 889,154</b>	<b>\$ 11,155</b>

Program: Administration  
 Division: Emergency Operations - 001



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

FY 2022/2023 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

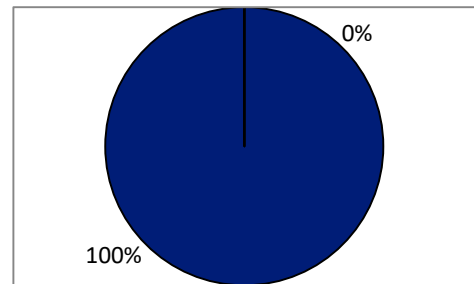
- N/A

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 1,927	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ 2,645	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 4,572</b>	<b>\$ -</b>	<b>\$ -</b>

Total Division Expenditures \$ -  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>		<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001				
<b><u>Expenditures</u></b>				
Division: 001 - Emergency Operations Center (EOC)				
81010	Social Security - Full Time	\$ 124	\$ -	\$ -
81020	Retirement TMRS	\$ 188	\$ -	\$ -
81100	Salaries & Wages - Full time	\$ 1,615	\$ -	\$ -
83160	Auto/Equip Fuel	\$ 108	\$ -	\$ -
83305	Bottled Water	\$ 53	\$ -	\$ -
83310	Equipment	\$ 2,484	\$ -	\$ -
<b>Division Total: Emergency Operations Center</b>		<b>\$ 4,572</b>	<b>\$ -</b>	<b>\$ -</b>

**Program: Administration**  
**Division: Executive Services - 002**



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff: 6**

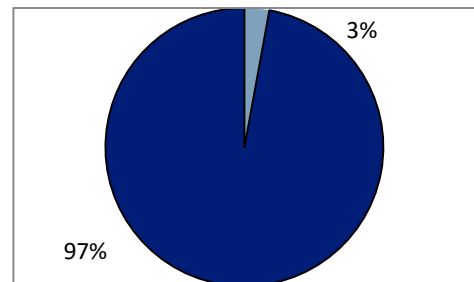
- Phase One of the Designing Downtown Denison project, or D3, has reached completion with the Ribbon Cutting event having taken place on August 7, 2023.
- Preston Harbour 2023 Development Agreement approved by the City Council at their May 15, 2023, City Council Meeting. Waterfall Development Partners intends to develop the 3,114 acres of real property for single and multi family units, commercial uses, a marina, and a resort hotel.
- Phase Two of D3 Design at 60% completion and scheduled for construction to start in 2024.
- Completion of a concept design for new visitor center, public restrooms, and additional office space in the 300 block of Main Street. Will receive bids on September 7, 2023.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 527,320	\$ 507,464	\$ 573,082
Contractual/Fixed	\$ 637,551	\$ 717,601	\$ 741,450
Supplies	\$ 27,935	\$ 37,691	\$ 21,850
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,192,806</b>	<b>\$ 1,262,756</b>	<b>\$ 1,336,382</b>

Total Division Expenditures \$ 1,336,382  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 002 - Executive Services			
81010 Social Security - Full Time	\$ 32,851	\$ 30,105	\$ 34,388
81015 Social Security - Part Time	\$ 321	\$ 321	\$ 321
81020 Retirement TMRS	\$ 49,164	\$ 44,161	\$ 49,447
81040 Employee Insurance	\$ 11,729	\$ 20,330	\$ 34,738
81050 Workers' Compensation	\$ 414	\$ 432	\$ 474
81080 Longevity	\$ -	\$ 1,585	\$ 2,040
81100 Salaries & Wages - Full Time	\$ 426,983	\$ 404,072	\$ 447,474
81150 Salaries & Wages - Part Time	\$ 4,201	\$ 4,201	\$ 4,200
81198 Accrued Wages	\$ 1,657	\$ 2,256	\$ -
82030 Information Technology	\$ -	\$ -	\$ 3,100
82040 Postage	\$ 839	\$ 603	\$ 1,250
82160 Training/Travel	\$ 25,839	\$ 22,071	\$ 35,000
82180 Tuition Reimbursement	\$ -	\$ 5,250	\$ 10,500
82200 Car Allowance	\$ 3,231	\$ -	\$ -
82210 Enterprise Car Rental Program	\$ -	\$ 14,018	\$ -
82700 Professional Fees	\$ 259,957	\$ 282,353	\$ 327,500
82740 Advertising	\$ 16,416	\$ 7,474	\$ 13,000
82780 Printing & Binding	\$ 21	\$ -	\$ 500
82820 Membership/Subscriptions	\$ 1,794	\$ 7,237	\$ 5,600
83010 Office Supplies	\$ 5,789	\$ 6,088	\$ 6,500
83020 Service Awards	\$ 558	\$ 122	\$ 800
83050 Hospitality	\$ 822	\$ 525	\$ 1,050
83060 Uniforms/Boots	\$ 403	\$ 512	\$ -
83120 Food	\$ 3,933	\$ 8,090	\$ 5,000
83130 Food - Council	\$ 1,128	\$ 749	\$ -
83245 Reimbursed Expenses	\$ 1,266	\$ -	\$ -
83300 Department Supplies	\$ -	\$ 11,718	\$ -
83930 Special Events	\$ 14,037	\$ 9,888	\$ 8,500
84360 Elections	\$ 10,352	\$ 19,082	\$ 20,000
84400 Legal Services	\$ 319,103	\$ 359,514	\$ 325,000
<b>Division Total: Executive Services</b>	<b>\$ 1,192,806</b>	<b>\$ 1,262,756</b>	<b>\$ 1,336,382</b>

**Program:** Administration  
**Division:** Main Street - 003



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 4

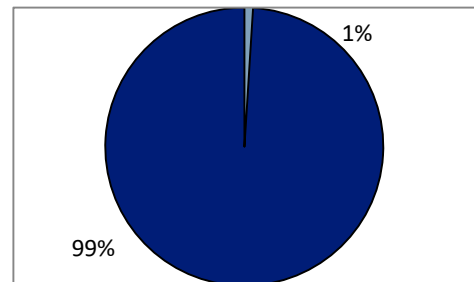
- Designing Downtown Denison (D3) began with groundbreaking on 1/26/2021 and was completed with a dedication on 8/7/2023. Phase I of the streetscape project included Houston, the 100 blocks of E. and W. Main, the 200 block of Main, the intersections at Austin and Rusk, as well as parking and alleys on the north and south of Main. The project includes water, sewer, sidewalks, street, and other utility work. It will be ADA accessible throughout. The Main Street Division kept business and property owners informed and assisted with signage, social media, parking options, etc.
- Denison was named 1 of 8 semifinalists for the Great American Main Street Award for the third straight year. Our mission is to achieve this coveted award, but it speaks well that we are recognized as a leader in the field of downtown revitalization.
- The Historic Preservation Ordinance for the Commercial Historic Overlay District was revised. The companion document that guides historic preservation was also rewritten to provide more detail to both the property owners and the Historic Preservation Board.
- Downtown continues to experience unprecedented growth with a 7% occupancy increase this year. The Main Street Division added a maintenance worker to the office staff of three to address the needs of the growing downtown economy, which represents 26% of sales tax receipts.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 160,890	\$ 267,160	\$ 299,531
Contractual/Fixed	\$ 42,029	\$ 78,827	\$ 57,250
Supplies	\$ 84,045	\$ 117,620	\$ 106,050
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 286,964</b>	<b>\$ 463,608</b>	<b>\$ 462,831</b>

Total Division Expenditures \$ 462,831  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 003 - Main Street			
81010 Social Security - Full Time	\$ 9,187	\$ 14,965	\$ 17,535
81015 Social Security - Part Time	\$ -	\$ 300	\$ -
81020 Retirement TMRS	\$ 14,211	\$ 21,976	\$ 25,214
81040 Employee Insurance	\$ 11,534	\$ 21,464	\$ 27,321
81050 Workers' Compensation	\$ 120	\$ 206	\$ 239
81080 Longevity	\$ -	\$ 1,205	\$ 1,560
81090 Overtime	\$ -	\$ 3,694	\$ -
81100 Salaries & Wages - Full Time	\$ 123,837	\$ 196,946	\$ 227,662
81150 Salaries & Wages - Part Time	\$ -	\$ 3,924	\$ -
81198 Accrued Wages	\$ 2,001	\$ 2,481	\$ -
82030 Information Technology	\$ -	\$ 8	\$ -
82040 Postage	\$ 3	\$ 124	\$ 300
82160 Training/Travel	\$ 8,727	\$ 22,955	\$ 10,500
82620 Electricity	\$ 243	\$ 1,568	\$ 1,800
82700 Professional Fees	\$ 552	\$ 11,928	\$ 11,200
82730 Community Outreach	\$ -	\$ 72	\$ -
82740 Advertising	\$ 19,184	\$ 19,693	\$ 12,000
82750 Rent	\$ -	\$ 10,113	\$ 12,750
82780 Printing & Binding	\$ 11,919	\$ 10,499	\$ 6,200
82820 Membership/Subscriptions	\$ 1,401	\$ 1,867	\$ 2,500
83010 Office Supplies	\$ 4,402	\$ 1,032	\$ 1,000
83020 Service Awards	\$ 1,378	\$ 747	\$ 500
83060 Uniforms/ Boots	\$ -	\$ -	\$ 300
83280 Minor Tools	\$ -	\$ -	\$ 1,500
83290 Safety/ PPE	\$ -	\$ 108	\$ -
83300 Department Supplies	\$ -	\$ 199	\$ 750
83480 Machine & Equipment Maintenance	\$ 225	\$ 22	\$ -
83920 Historic Preservation	\$ 305	\$ 32	\$ 2,000
83930 Special Events	\$ 77,734	\$ 115,480	\$ 100,000
<b>Division Total: Main Street</b>	<b>\$ 286,964</b>	<b>\$ 463,608</b>	<b>\$ 462,831</b>

Program: Administration  
 Division: Non-Departmental - 004



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

FY 2022/2023 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

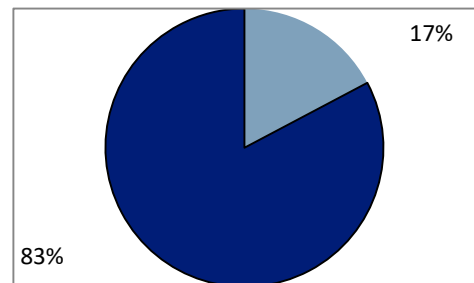
- NA

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 2,365,796	\$ 2,526,245	\$ 4,275,267
Supplies	\$ 2,290,078	\$ 2,464,009	\$ 2,506,021
Debt Service	\$ 1,144,104	\$ 1,134,530	\$ 1,176,871
Capital Outlay	\$ -	\$ 38,687	\$ 5,069
<b>Total Expenditures</b>	<b>\$ 5,799,979</b>	<b>\$ 6,163,470</b>	<b>\$ 7,963,228</b>

Total Division Expenditures \$ 7,963,228  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 004 - Non-Departmental			
82210 Enterprise Car Rental Program	\$ 474,386	\$ -	\$ 800,000
82620 Electricity	\$ 30,627	\$ 30,627	\$ 30,627
82700 Professional Fees	\$ -	\$ 43,350	\$ 10,000
82820 Membership/Subscriptions	\$ 12,842	\$ 11,947	\$ 12,500
82905 Grant Match	\$ -	\$ -	\$ 40,000
83285 Capital Requests (Budgeted)	\$ -	\$ 77,714	\$ 292,290
83286 Capital Requests (Lease)	\$ 2,290,078	\$ 2,384,913	\$ 2,218,800
83287 Capital Requests (Appropriated)	\$ -	\$ 38,687	\$ -
83980 Miscellaneous	\$ -	\$ 1,382	\$ -
84040 Utility Rate Case Expense	\$ 4,900	\$ 5,000	\$ 4,900
84060 Insurance-Liability	\$ 196,352	\$ 222,756	\$ 250,000
84110 Texoma Community Center Contrib.	\$ 40,000	\$ 40,000	\$ 45,000
84115 Texoma Family Shelter	\$ -	\$ 25,000	\$ -
84130 Contracts & Agreements	\$ 221,044	\$ 124,099	\$ 127,500
84140 Contingency	\$ 144,552	\$ 156,067	\$ 50,000
84160 Taps Contract	\$ 23,625	\$ 39,375	\$ 31,500
84170 Credit Card Merchant Fees	\$ 92,867	\$ 83,803	\$ 80,000
84180 Claims & Refunds	\$ -	\$ 350	\$ 1,500
84260 Interest Expense	\$ 98,169	\$ 108,847	\$ 136,266
84270 Lease Payments	\$ 1,144,105	\$ 1,134,530	\$ 1,176,871
84700 Tax Collections	\$ 13,049	\$ 13,267	\$ 13,500
84940 TIRZ Contributions	\$ 730,235	\$ 1,306,078	\$ 2,256,974
84941 TIRZ Administration	\$ 39,203	\$ 612	\$ 15,000
84950 Appraisal District	\$ 243,947	\$ 315,067	\$ 370,000
<b>Division Total: Non-Departmental</b>	<b>\$ 5,799,979</b>	<b>\$ 6,163,470</b>	<b>\$ 7,963,228</b>

**Program: Administration**  
**Division: Office of the City Marshal - 007**



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff: 1**

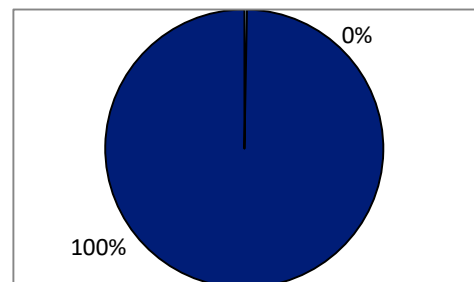
- Conducted the fourth Denison Marshal's Office Warrant Round-Up in February and March of 2023. The round-up lead to numerous warrants being cleared through payment, community service, or arrest. As in previous years, cans were also collected for a reduction in fines and were donated to a local food pantry.
- Both Marshals attended the annual Texas Marshal's Conference. It provided continuing education hours for law enforcement. During the training, the Marshals worked as a team in court security scenarios, allowing them the opportunity to comprehend each role in a court setting.
- Marshals compared all outstanding warrants with the Texas prisons inmates listings for individuals also wanted for city misdemeanor charges. Those records were printed and submitted to the judge and prosecutor for dismissal through time served.
- Completed an audit of all city warrants. Through the audit process, numerous warrants that were missing or no longer in warrant status were located, removed, or replaced. This process makes confirmation and clearing of warrants more efficient for the Marshals, Communications, and Police Department.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 117,494	\$ 121,854	\$ 133,387
Contractual/Fixed	\$ 4,011	\$ 13,333	\$ 4,800
Supplies	\$ 1,386	\$ 408	\$ 1,250
Debt Service	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 122,891</b>	<b>\$ 135,594</b>	<b>\$ 139,437</b>

Total Division Expenditures \$ 139,437  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 007 - City Marshal			
81010 Social Security - Full Time	\$ 5,451	\$ 5,671	\$ 6,200
81015 Social Security - Part Time	\$ 1,761	\$ 1,847	\$ 2,029
81020 Retirement TMRS	\$ 8,182	\$ 8,074	\$ 8,915
81040 Employee Insurance	\$ 6,410	\$ 6,234	\$ 6,916
81050 Workers' Compensation	\$ 707	\$ 1,062	\$ 1,464
81080 Longevity	\$ -	\$ 203	\$ 300
81090 Overtime	\$ -	\$ -	\$ 300
81100 Salaries & Wages - Full Time	\$ 71,636	\$ 74,315	\$ 80,743
81150 Salaries & Wages - Part Time	\$ 23,023	\$ 24,143	\$ 26,520
81198 Accrued Wages	\$ 324	\$ 305	\$ -
82160 Training/Travel	\$ 2,923	\$ 3,369	\$ 4,500
82210 Enterprise Car Rental Program	\$ -	\$ 9,964	\$ -
82700 Professional Fees	\$ 1,000	\$ -	\$ 200
82820 Membership/Subscriptions	\$ 88	\$ -	\$ 100
83010 Office Supplies	\$ 55	\$ 350	\$ 250
83060 Uniforms/Boots	\$ 523	\$ 58	\$ 500
83290 Safety/PPE	\$ 808	\$ -	\$ 500
<b>Division Total: City Marshal</b>	<b>\$ 122,891</b>	<b>\$ 135,594</b>	<b>\$ 139,437</b>

**Program:** Administration  
**Division:** Cemeteries - 008



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 5

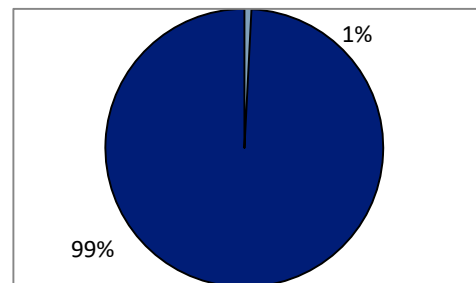
- Utility staff disassembled and reconstructed a bridge in the southwest corner of Fairview Cemetery. They sandblasted, repainted, and then stained and installed all new wooden planks. The result has a rustic appeal and is a much smoother drive.
- Utility staff acquired an unused toolbox and revamped it for use as a dedicated equipment trailer. The unit was upgraded by staff, painted black and has space for tools, burial equipment, and the lowering device. They can now move all equipment to a site in one trip.
- Administration staff launched a data migration project to research and digitize over 11,000 burial records. They updated over 19,000 records in preparation for the CemSites software installation scheduled for December 2023.
- Utility staff installed a new irrigation line at Fairview Cemetery that runs from the old iron bridge (west) to the south gate along the north side of Pear Lane. They trenched the entire length, repaired lines as needed, and installed flush in-ground boxes to house the hose bibbs.
- Utility staff utilized the help of labor contractors to clear out decades of overgrown shrubs, weeds, and branches from the northeast corner at Highway 91 and Highway 84. The undergrowth completely obscured the cemetery. That corner is now clear.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 258,132	\$ 255,829	\$ 319,391
Contractual/Fixed	\$ 45,471	\$ 32,447	\$ 26,725
Supplies	\$ 63,314	\$ 37,879	\$ 32,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 366,917</b>	<b>\$ 326,155</b>	<b>\$ 378,616</b>

Total Division Expenditures \$ 378,616  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 008 - Cemeteries			
81010 Social Security - Full Time	\$ 13,524	\$ 12,497	\$ 16,475
81015 Social Security - Part Time	\$ 1,061	\$ 1,705	\$ 1,836
81020 Retirement TMRS	\$ 20,454	\$ 18,381	\$ 23,689
81040 Employee Insurance	\$ 22,644	\$ 26,094	\$ 33,895
81050 Workers' Compensation	\$ 2,719	\$ 3,702	\$ 4,138
81080 Longevity	\$ -	\$ 148	\$ 780
81090 Overtime	\$ 9,145	\$ 3,874	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 172,602	\$ 165,762	\$ 209,578
81150 Salaries & Wages - Part Time	\$ 13,867	\$ 22,284	\$ 24,000
81198 Accrued Wages	\$ 2,117	\$ 1,383	\$ -
82040 Postage	\$ 83	\$ 111	\$ 150
82120 Equipment Rental	\$ -	\$ -	\$ 2,500
82140 Oil & Filters	\$ -	\$ 83	\$ 100
82160 Training/Travel	\$ 1,992	\$ 4,082	\$ 1,000
82420 Building & Grounds Maintenance	\$ -	\$ 13,816	\$ 7,000
82620 Electricity	\$ 4,939	\$ 4,655	\$ 6,000
82700 Professional Fees	\$ 19,029	\$ 1,500	\$ -
82710 Temporary-Contract Labor	\$ 18,948	\$ -	\$ -
82820 Membership/Subscriptions	\$ 481	\$ 8,201	\$ 9,975
83010 Office Supplies	\$ 2,606	\$ 952	\$ 1,000
83060 Uniforms/Boots	\$ 2,071	\$ 3,015	\$ 2,650
83160 Auto/Equip Fuel	\$ 7,142	\$ 5,327	\$ 3,000
83240 Chemical Supplies	\$ 371	\$ 3,905	\$ 2,500
83280 Minor Tools	\$ 4,781	\$ 1,272	\$ 1,000
83290 Safety/PPE	\$ 623	\$ 347	\$ 400
83300 Department Supplies	\$ 4,274	\$ 3,847	\$ 3,200
83310 Equipment	\$ 5,043	\$ -	\$ -
83378 Burial Supplies	\$ 16,816	\$ 14,347	\$ 16,000
83380 Botanical & Grounds Maintenance	\$ 11,947	\$ -	\$ -
83440 Building Maint	\$ 67	\$ 347	\$ 1,250
83480 Machine & Equipment Maintenance	\$ 7,572	\$ 4,523	\$ 1,500
<b>Division Total: Cemeteries</b>	<b>\$ 366,917</b>	<b>\$ 326,155</b>	<b>\$ 378,616</b>

**Program: Administration**  
**Division: Information Technology - 009**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 5

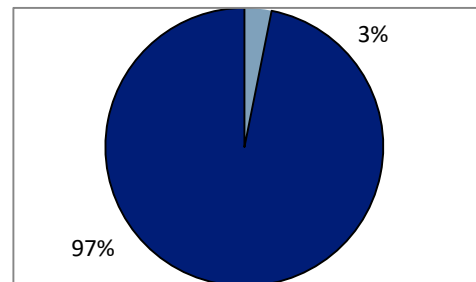
- Staff upgraded the City's firewall to incorporate next-generation features including zero trust identity management, application based firewall rules, policy based decryption, etc.
- Staff updated the City's end of life phone system to a centrally managed VOIP solution that included replacing all desk phones and servers.
- Staff installed a new virtual machine farm at the Police Department to support their computer-aided dispatch and record management systems upgrades. It is also being used to consolidate Police data into one environment.
- Staff assisted Public Safety with a VHF radio infrastructure upgrade, including installing generators at each radio site. Fire apparatus and patrol units were also outfitted with in-car routers in anticipation of features included in a future 700/800mhz trunked radio system upgrade.
- Staff assisted with body worn camera upgrades for Animal Services, Code Compliance, Police and City Marshal. The upgrades include in-car camera systems for Police to a video as a service platform that will ensure up-to-date equipment and create budget continuity.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 388,247	\$ 416,343	\$ 479,066
Contractual/Fixed	\$ 720,493	\$ 758,385	\$ 772,295
Supplies	\$ 69,054	\$ 54,504	\$ 206,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,177,794</b>	<b>\$ 1,229,232</b>	<b>\$ 1,457,611</b>

Total Division Expenditures \$ 1,457,611  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 009 - Information Technology			
81010 Social Security - Full Time	\$ 22,510	\$ 23,773	\$ 28,448
81020 Retirement TMRS	\$ 34,468	\$ 35,186	\$ 40,905
81040 Employee Insurance	\$ 27,573	\$ 30,886	\$ 34,459
81050 Workers' Compensation	\$ 264	\$ 314	\$ 388
81080 Longevity	\$ -	\$ 2,234	\$ 2,640
81090 Overtime	\$ 1,217	\$ 2,015	\$ 3,000
81100 Salaries & Wages - Full Time	\$ 300,590	\$ 320,398	\$ 369,226
81198 Accrued Wages	\$ 1,626	\$ 1,537	\$ -
82010 Telecommunications	\$ 272,193	\$ 271,845	\$ 300,000
82030 Information Technology	\$ -	\$ 19,520	\$ -
82031 Web Domains	\$ 455	\$ 313	\$ 475
82050 Licenses	\$ 110,255	\$ 123,648	\$ 134,300
82060 Alarm/Burglary	\$ 7,396	\$ 7,200	\$ 7,500
82160 Training/Travel	\$ 132	\$ -	\$ 8,000
82210 Enterprise Car Rental Program	\$ -	\$ 609	\$ -
82430 Maintenance Fees	\$ 277,810	\$ 291,477	\$ 298,000
82450 Radio Maintenance	\$ 16,516	\$ 12,673	\$ -
82700 Professional Fees	\$ 26	\$ 4,830	\$ 4,000
82760 Office Machines	\$ 35,360	\$ 26,094	\$ 19,020
82820 Membership/Subscriptions	\$ 350	\$ 175	\$ 1,000
83010 Office Supplies	\$ 3,364	\$ 2,062	\$ 2,000
83060 Uniform/Boots	\$ 352	\$ 887	\$ 1,250
83280 Minor Tools	\$ 144	\$ 245	\$ 250
83283 Workstation/Mobile Equipment	\$ 6,077	\$ 3,855	\$ 10,000
83284 Network Hardware	\$ 21,714	\$ 27,406	\$ 30,000
83290 Safety/PPE	\$ -	\$ 13	\$ -
83300 Department Supplies	\$ 37,403	\$ 20,035	\$ 50,000
83995 Public Safety	\$ -	\$ -	\$ 112,750
<b>Division Total: Information Technology</b>	<b>\$ 1,177,794</b>	<b>\$ 1,229,232</b>	<b>\$ 1,457,611</b>

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



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 3

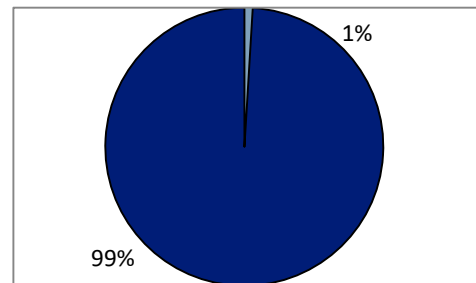
- Employee Services staff initiated a pilot program to perform all pre-employment and non-injury post-accident drug screens in-house. This practice has saved a minimum of \$26/test relative to the cost for testing with a third party.
- Employee Service worked with MedChoice, a local pharmacy to arrange a vaccine clinic for those employees who may be exposed to bloodborne pathogens during their work. Vaccines offered included: polio, hepatitis, and typhoid with no cost to the employee.
- Wellness was a priority this year with incentive education through United Healthcare, a biometric screening held in August, and a Flu shot clinic planned for September. These events are filed through employee insurance and are no cost to staff members.
- The City of Denison employee handbook has been redesigned and edited to include updated policies and has been distributed to staff.
- A robust employee compensation study was completed internally through Employee Services again this year. This process measures current employee salaries with similarly situated positions in peer communities. This internal process saves the City a minimum of \$40,000.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 262,423	\$ 280,989	\$ 323,746
Contractual/Fixed	\$ 69,825	\$ 62,448	\$ 70,500
Supplies	\$ 50,776	\$ 32,151	\$ 45,000
Debt Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 383,025</b>	<b>\$ 375,588</b>	<b>\$ 439,246</b>

Total Division Expenditures \$ 439,246  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 15,094	\$ 16,348	\$ 19,516
81020 Retirement TMRS	\$ 23,282	\$ 23,913	\$ 28,062
81040 Employee Insurance	\$ 19,279	\$ 18,812	\$ 20,790
81050 Workers' Compensation	\$ 178	\$ 224	\$ 265
81080 Longevity	\$ -	\$ 2,112	\$ 2,520
81100 Salaries & Wages - Full Time	\$ 203,846	\$ 218,594	\$ 252,593
81198 Accrued Wages	\$ 744	\$ 987	\$ -
82030 Information Technology	\$ 19,688	\$ 21,250	\$ 22,500
82040 Postage	\$ 294	\$ 301	\$ 500
82160 Training/Travel	\$ 4,438	\$ 2,911	\$ 5,000
82170 Staff Development	\$ 2,672	\$ 1,912	\$ 4,500
82700 Professional Fees	\$ 3,575	\$ 5,795	\$ 7,000
82740 Advertising	\$ 525	\$ 830	\$ 3,000
82780 Printing & Binding	\$ -	\$ 192	\$ 500
82820 Membership/Subscriptions	\$ 423	\$ 438	\$ 500
82860 Physicals	\$ 22,182	\$ 14,649	\$ 14,000
83010 Office Supplies	\$ 1,286	\$ 1,443	\$ 1,500
83020 Service Awards	\$ 5,861	\$ 4,747	\$ 5,500
83030 Employee Recognition	\$ 16,447	\$ 15,974	\$ 17,000
83050 Hospitality	\$ 1,167	\$ 1,242	\$ 1,000
83290 Safety/PPE	\$ 500	\$ 19	\$ -
83900 Civil Service	\$ 25,515	\$ 8,726	\$ 20,000
84760 Unemployment	\$ 16,030	\$ 14,169	\$ 13,000
<b>Division Total: Employee Services</b>	<b>\$ 383,025</b>	<b>\$ 375,588</b>	<b>\$ 439,246</b>

**Program: Administration**  
**Division: Accounting - 011**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 7

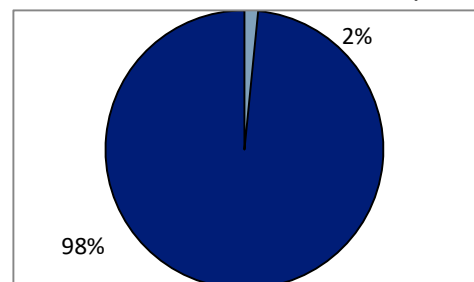
- Received the GFOA award for Certificate of Achievement for Excellence in Financial Reporting for our 2021 Annual Comprehensive Financial Report. This is the 11th year in a row that the City has received this award.
- Continued recognition by the Texas Comptroller of Public Accounts for their Transparency Stars program in both Debt Obligations and Traditional Finances. These programs require specific criteria be met by local governments across Texas that meet high standards of financial transparency online.
- Collaborated with both I.T. and Employee Services divisions to restructure security functions of the City's primary accounting software in order to improve authentication and onboarding processes for new employees and enhance user role capabilities for all staff tailored to specific job duties.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 556,196	\$ 584,620	\$ 671,382
Contractual/Fixed	\$ 59,350	\$ 87,673	\$ 49,900
Supplies	\$ 4,996	\$ 3,657	\$ 7,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 620,543</b>	<b>\$ 675,951</b>	<b>\$ 728,782</b>

Total Division Expenditures \$ 728,782  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 011 - Accounting			
81010 Social Security - Full Time	\$ 33,298	\$ 35,888	\$ 41,915
81015 Social Security - Part Time	\$ -	\$ 226	\$ -
81020 Retirement TMRS	\$ 50,306	\$ 51,632	\$ 60,271
81040 Employee Insurance	\$ 35,937	\$ 42,234	\$ 48,340
81050 Workers' Compensation	\$ 379	\$ 462	\$ 572
81080 Longevity	\$ -	\$ 2,504	\$ 3,240
81100 Salaries & Wages - Full Time	\$ 433,718	\$ 446,492	\$ 517,044
81150 Salaries & Wages - Part Time	\$ -	\$ 2,568	\$ -
81198 Accrued Wages	\$ 2,557	\$ 2,615	\$ -
82040 Postage	\$ 3,057	\$ 2,751	\$ 2,800
82160 Training/Travel	\$ 5,655	\$ 4,699	\$ 5,500
82700 Professional Fees	\$ 48,740	\$ 78,730	\$ 40,000
82780 Printing and Binding	\$ -	\$ -	\$ 200
82820 Membership/Subscriptions	\$ 1,898	\$ 1,494	\$ 1,400
83010 Office Supplies	\$ 4,996	\$ 3,657	\$ 7,000
83060 Uniforms/Boots	\$ -	\$ -	\$ 500
<b>Division Total: Accounting</b>	<b>\$ 620,543</b>	<b>\$ 675,951</b>	<b>\$ 728,782</b>

**Program: Administration**  
**Division: Municipal Court - 015**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 3

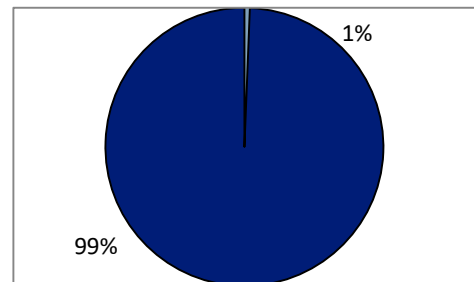
- The Municipal Court held an amnesty program twice this fiscal year. The program allows for a reduction of specific fees on outstanding warrants in exchange for canned food items. The program was successful and resulted in the collection of numerous food and non-perishable items all donated to a local food bank.
- The Municipal Court received a certificate of recognition from the Texas Municipal Courts Education Center for its participation in Municipal Court Week 2022 in November. The Court offered educational materials for driver safety, as well as some treats.
- Two out of three Court Clerks attained their Level II certification through Texas Municipal Courts Education Center, exceeding expectations and proving to be a leader amongst courts in North Texas.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 208,879	\$ 213,977	\$ 251,631
Contractual/Fixed	\$ 26,688	\$ 40,430	\$ 33,800
Supplies	\$ 3,422	\$ 2,549	\$ 4,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 238,990</b>	<b>\$ 256,956</b>	<b>\$ 289,431</b>

Total Division Expenditures \$ 289,431  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 015 - Municipal Court			
81010 Social Security - Full Time	\$ 8,262	\$ 8,752	\$ 10,381
81015 Social Security - Part Time	\$ 4,437	\$ 4,190	\$ 4,977
81020 Retirement TMRS	\$ 12,323	\$ 12,290	\$ 14,927
81040 Employee Insurance	\$ 16,114	\$ 18,649	\$ 20,385
81050 Workers' Compensation	\$ 146	\$ 183	\$ 210
81080 Longevity	\$ -	\$ 125	\$ 600
81100 Salaries & Wages - Full Time	\$ 108,945	\$ 114,715	\$ 135,097
81150 Salaries & Wages - Part Time	\$ 57,997	\$ 54,815	\$ 65,054
81198 Accrued Wages	\$ 656	\$ 259	\$ -
82040 Postage	\$ 3,057	\$ 3,640	\$ 3,500
82160 Training/Travel	\$ 3,333	\$ 4,401	\$ 5,000
82700 Professional Fees	\$ 20,078	\$ 32,092	\$ 25,000
82820 Membership/Subscriptions	\$ 220	\$ 296	\$ 300
83010 Office Supplies	\$ 2,851	\$ 2,549	\$ 3,000
83060 Uniforms/Boots	\$ 571	\$ -	\$ 1,000
<b>Division Total: Municipal Court</b>	<b>\$ 238,990</b>	<b>\$ 256,956</b>	<b>\$ 289,431</b>

**Program: Administration**  
**Division: Public Library - 016**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 11

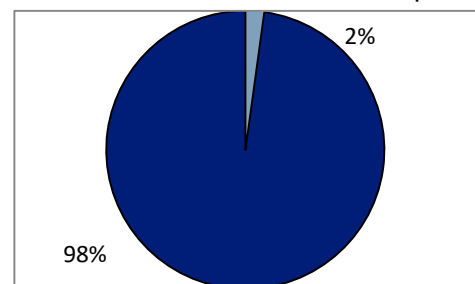
- Increase in programming: The library offered 2,595 programs with attendance of 39,868 participants. This represents an increase of more than 25% over last year and is an all-time record for the library.
- Technology upgrade: The library worked with IT to upgrade the performance of 14 public computers, install a PA system throughout the library, and upgrade the meeting room multimedia capabilities. We also installed improved software to manage our workstations and printing services.
- Major building repairs: The library began year one of a two-year project. Emergency repairs were made to the east side of the building; replacing structural pillars, gable framing, and rotted walls. The second year projects include repairing and replacing soffits and fascia, plus the cupola.
- Award: The library received the Achievement in Excellence in Libraries Award for the ninth year in a row! This is from the library division of the Texas Municipal League.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 676,613	\$ 714,830	\$ 846,173
Contractual/Fixed	\$ 105,513	\$ 79,027	\$ 81,150
Supplies	\$ 31,658	\$ 77,566	\$ 72,850
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 813,784</b>	<b>\$ 871,423</b>	<b>\$ 1,000,173</b>

Total Division Expenditures \$ 1,000,173  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<u><b>Expenditures</b></u>			
Division: 016 - Public Library			
81010 Social Security - Full Time	\$ 33,943	\$ 36,062	\$ 42,487
81015 Social Security - Part Time	\$ 5,974	\$ 6,596	\$ 7,918
81020 Retirement TMRS	\$ 50,625	\$ 51,484	\$ 61,093
81040 Employee Insurance	\$ 57,173	\$ 55,284	\$ 74,863
81050 Workers' Compensation	\$ 518	\$ 775	\$ 921
81080 Longevity	\$ -	\$ 2,838	\$ 4,680
81100 Salaries & Wages - Full Time	\$ 447,834	\$ 472,328	\$ 550,711
81150 Salaries & Wages - Part Time	\$ 78,091	\$ 86,218	\$ 103,500
81198 Accrued Wages	\$ 2,456	\$ 3,246	\$ -
82032 Software	\$ 2,903	\$ 7,572	\$ 5,800
82040 Postage	\$ 1,143	\$ 1,017	\$ 1,000
82160 Training/Travel	\$ 1,988	\$ 705	\$ 2,000
82420 Building & Grnds Maintenance	\$ 33,586	\$ 475	\$ -
82620 Electricity	\$ 16,766	\$ 18,998	\$ 21,000
82630 Gas & Propane	\$ 4,675	\$ 5,415	\$ 5,000
82700 Professional Fees	\$ -	\$ 173	\$ 500
82730 Community Outreach	\$ 245	\$ 312	\$ 850
82800 BARR	\$ 42,000	\$ 42,000	\$ 42,000
82820 Membership/Subscriptions	\$ 2,208	\$ 2,359	\$ 3,000
83010 Office Supplies	\$ 1,028	\$ 2,080	\$ 2,500
83040 Janitorial Supplies	\$ 2,493	\$ 3,084	\$ 3,150
83100 Youth Services	\$ 12,819	\$ 17,022	\$ 15,200
83110 Family Place	\$ -	\$ 423	\$ 1,000
83300 Department Supplies	\$ 14,370	\$ 12,326	\$ 17,000
83440 Building Maintenance	\$ -	\$ 41,593	\$ 32,000
83480 Machine & Equipment Maintenance	\$ 948	\$ 1,037	\$ 2,000
<b>Division Total: Public Library</b>	<b>\$ 813,784</b>	<b>\$ 871,423</b>	<b>\$ 1,000,173</b>

**Program:** Administration  
**Division:** Marketing & Tourism - 017



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 1

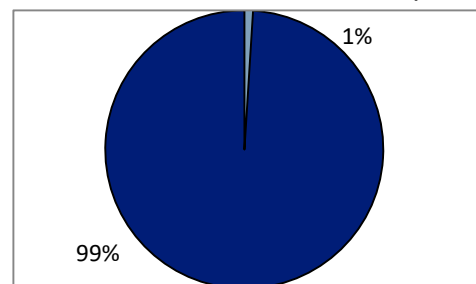
- The Tourism Division mailed out over 2,000 visitors guides, printed advertisements in multiple publications, released 25+ professionally produced videos, and expanded digital marketing efforts to include Google Display ads, Search Engine Marketing, and Search Engine Optimization.
- Through combined efforts of the CVB Board of Directors and community feedback, the CVB completed a new Strategic Planning document to set goals for the Tourism Department and Board members for 2023 to 2025 with measurable objectives.
- Oversaw the growth of hotel occupancy tax revenue from increased overnight stays and visitors, and a consistent growth of short-term rental properties.
- Hosted the 3rd annual Arts & Jazz Fest downtown, partnering with the Denison Farmers Market, Denison on Ice, Denison ISD, the Denison Arts Council, and several downtown businesses to bring in over 14 bands for a fun, cultural festival for residents and visitors.
- Hosted the Sister Cities Exchange program with Cognac, France for the first time since 2019, sending 5 Denison High School students and 1 chaperone to France for two weeks before hosting them, along with their French counterparts, in Denison, Texas.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 65,031	\$ 66,159	\$ 78,678
Contractual/Fixed	\$ 314,582	\$ 333,064	\$ 339,040
Supplies	\$ 33,973	\$ 24,594	\$ 45,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 413,587</b>	<b>\$ 423,818</b>	<b>\$ 463,418</b>

Total Division Expenditures \$ 463,418  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 017 - Marketing & Tourism			
81010 Social Security - Full Time	\$ 3,614	\$ 3,829	\$ 4,628
81020 Retirement TMRS	\$ 5,686	\$ 5,465	\$ 6,654
81040 Employee Insurance	\$ 5,950	\$ 6,159	\$ 6,842
81050 Workers' Compensation	\$ 50	\$ 52	\$ 63
81080 Longevity	\$ -	\$ 85	\$ 180
81100 Salaries & Wages - Full Time	\$ 49,743	\$ 50,350	\$ 60,311
81198 Accrued Wages	\$ (11)	\$ 219	\$ -
82040 Postage	\$ 741	\$ 739	\$ 3,000
82160 Training/Travel	\$ 3,565	\$ 4,526	\$ 10,000
82620 Electricity	\$ 2,162	\$ 1,189	\$ 1,500
82700 Professional Fees	\$ 111,151	\$ 81,599	\$ 105,000
82740 Advertising	\$ 68,384	\$ 71,758	\$ 85,000
82750 Rent	\$ -	\$ 10,113	\$ 12,750
82780 Printing & Binding	\$ 11,012	\$ 4,361	\$ 7,500
82820 Membership/Subscriptions	\$ 12,183	\$ 15,191	\$ 15,000
83010 Office Supplies	\$ 424	\$ 494	\$ 500
83040 Janatorial Supplies	\$ -	\$ -	\$ 200
83920 Historic Preservation	\$ 18,000	\$ 5,000	\$ 15,000
83930 Special Events	\$ 15,549	\$ 19,100	\$ 30,000
84130 Contracts & Agreements	\$ 10,000	\$ 10,000	\$ 10,000
84900 Denison CVB	\$ 2,265	\$ 1,920	\$ -
84905 Arts Program	\$ 93,119	\$ 131,667	\$ 89,290
<b>Division Total: Marketing &amp; Tourism</b>	<b>\$ 413,587</b>	<b>\$ 423,818</b>	<b>\$ 463,418</b>

**Program:** Administration  
**Division:** Community Engagement - 018



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 1

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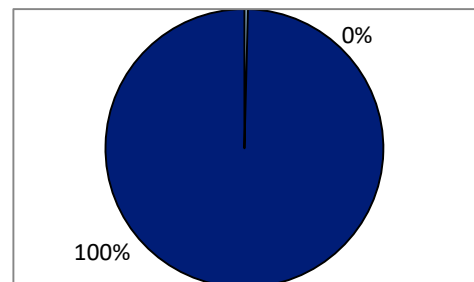
- Staff received two first-place D150 TAMIO awards.
- Expanded social media reach by thousands on all media outlets.
- Successfully managed upwards of 90 media request a month.
- Continued efforts to keep the City website up-to-date.
- Created a marketing team to enhance cohesive messaging.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 111,807	\$ 78,199	\$ 111,109
Contractual/Fixed	\$ 54,550	\$ 48,110	\$ 67,050
Supplies	\$ 5,483	\$ 2,632	\$ 7,800
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 171,839</b>	<b>\$ 128,941</b>	<b>\$ 185,959</b>

Total Division Expenditures \$ 185,959  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 018 - Community Engagement			
81010 Social Security - Full Time	\$ 4,966	\$ 4,600	\$ 6,710
81020 Retirement TMRS	\$ 10,255	\$ 6,557	\$ 9,649
81040 Employee Insurance	\$ 6,920	\$ 6,196	\$ 6,940
81050 Workers' Compensation	\$ 77	\$ 69	\$ 92
81080 Longevity	\$ -	\$ 53	\$ 120
81100 Salaries & Wages - Full Time	\$ 91,190	\$ 60,462	\$ 87,598
81198 Accrued Wages	\$ (1,601)	\$ 263	\$ -
82030 Information Technology	\$ 4,788	\$ 4,788	\$ 4,800
82040 Postage	\$ 15	\$ 1	\$ 500
82160 Training/Travel	\$ 1,583	\$ 1,754	\$ 3,250
82700 Professional Fees	\$ 9,164	\$ 35,088	\$ 40,000
82730 Community Outreach	\$ 13,860	\$ 4,258	\$ 13,000
82750 Rent	\$ 21,455	\$ -	\$ -
82780 Printing & Binding	\$ 2,653	\$ 32	\$ 4,000
82820 Membership/Subscriptions	\$ 1,032	\$ 2,189	\$ 1,500
83010 Office Supplies	\$ 869	\$ 670	\$ 2,500
83040 Janitorial Supplies	\$ 230	\$ 263	\$ 300
83930 Special Events	\$ 3,374	\$ 780	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 1,010	\$ 919	\$ 2,000
<b>Division Total: Community Engagement</b>	<b>\$ 171,839</b>	<b>\$ 128,941</b>	<b>\$ 185,959</b>

**Program:** Public Safety  
**Division:** Police - 020



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 61

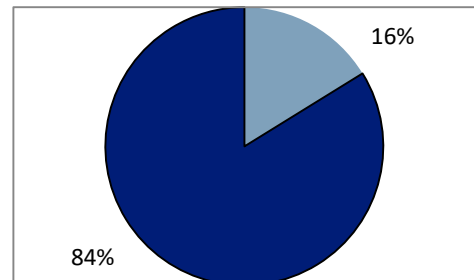
- Implemented New World CAD/RMS software system.
- Conducted a five-year staffing study through Justice Research Consultants to prepare for future growth.
- Planned, organized, and held our first annual police awards banquet. Employees were recognized and celebrated for their achievements and successes.
- Underwent division restructuring and job responsibilities within the department. This included transferring roles of both assistant chiefs and three lieutenants.
- Received an award from National Night Out for our event held in October 2022. We placed 22nd in the nation for cities with populations of 15,000 to 50,000.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 4,937,044	\$ 5,430,746	\$ 7,166,087
Contractual/Fixed	\$ 85,930	\$ 404,429	\$ 102,427
Supplies	\$ 266,119	\$ 246,821	\$ 206,420
Debt Service	\$ 9,950	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,299,043</b>	<b>\$ 6,081,997</b>	<b>\$ 7,474,934</b>

Total Division Expenditures \$ 7,474,934  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 289,387	\$ 319,130	\$ 426,766
81020 Retirement TMRS	\$ 442,896	\$ 465,325	\$ 613,650
81040 Employee Insurance	\$ 281,789	\$ 282,276	\$ 420,547
81050 Workers' Compensation	\$ 36,321	\$ 44,957	\$ 71,488
81080 Longevity	\$ 21,949	\$ 23,084	\$ 26,940
81090 Overtime	\$ 65,760	\$ 103,388	\$ 75,000
81095 FBI Task Force Overtime	\$ 56,977	\$ 52,593	\$ 30,000
81096 HPTC Overtime	\$ -	\$ -	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 3,729,987	\$ 4,111,844	\$ 5,476,696
81198 Accrued Wages	\$ 11,980	\$ 28,150	\$ -
82040 Postage	\$ 471	\$ 980	\$ 700
82160 Training/Travel	\$ 30,349	\$ 36,579	\$ 45,000
82210 Enterprise Car Rental Program	\$ -	\$ 297,188	\$ -
82620 Electricity	\$ 17,321	\$ 20,532	\$ 21,000
82630 Gas & Propane	\$ 1,976	\$ 2,096	\$ 1,500
82700 Professional Fees	\$ 17,309	\$ 18,477	\$ 17,600
82730 Community Outreach	\$ 6,203	\$ 8,891	\$ 6,000
82780 Printing & Binding	\$ 1,393	\$ 2,873	\$ 1,000
82820 Membership/Subscriptions	\$ 8,249	\$ 15,716	\$ 5,627
82985 Recruiting	\$ 2,660	\$ 1,097	\$ 4,000
83010 Office Supplies	\$ 6,107	\$ 27,442	\$ 8,000
83040 Janitorial Supplies	\$ 25,779	\$ 24,310	\$ 25,000
83060 Uniforms/Boots	\$ 41,808	\$ 39,989	\$ 45,100
83120 Food	\$ 6,032	\$ 7,361	\$ 6,000
83160 Auto/Equip Fuel	\$ -	\$ 286	\$ 4,000
83245 External Expenses (SRO)	\$ 753	\$ -	\$ 30,200
83300 Department Supplies	\$ 105,584	\$ 47,982	\$ 41,920
83320 Ammunition & Firearms	\$ 13,453	\$ 14,472	\$ 14,000
83370 K-9 Expense	\$ 3,947	\$ 2,650	\$ 2,700
83440 Building Maintenance	\$ 43,259	\$ 51,231	\$ 15,000
83460 Auto Maintenance	\$ 18,268	\$ 28,423	\$ 12,500
83980 Miscellaneous	\$ 1,128	\$ 2,676	\$ 2,000
85130 Radio Equipment	\$ 9,950	\$ -	\$ -
<b>Division Total: Police</b>	<b>\$ 5,299,043</b>	<b>\$ 6,081,997</b>	<b>\$ 7,474,934</b>

**Program:** Public Safety  
**Division:** Animal Services - 022



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 3

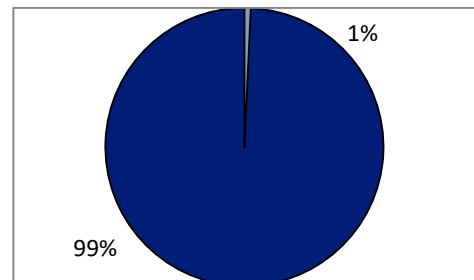
- All Animal Services Officers are utilizing Body Work Cameras. These cameras have proven useful in providing accurate accounts of incidents, increasing public trust and confidence, and protecting staff.
- An Animal Services Manual was completed, outlining policies and procedures for ASO's to follow. This manual gives City ASO's clear guidance, ensuring the best possible outcomes in animal related cases.
- Fiscal year to date, 538 dogs and cats have been taken into the City contracted pound facility through impoundments and surrenders. Due to the the City's continued partnership with the Denison Animal Welfare Group, the live release rate from the pound facility is nearly 94%.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 154,409	\$ 164,821	\$ 180,627
Contractual/Fixed	\$ 150,451	\$ 175,063	\$ 155,850
Supplies	\$ 7,782	\$ 17,786	\$ 9,900
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 312,642</b>	<b>\$ 357,671</b>	<b>\$ 346,377</b>

Total Division Expenditures \$ 346,377  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>			<b>Actual</b>			<b>Estimated</b>			<b>Budgeted</b>
General Fund 001			<b>2022</b>			<b>2023</b>			<b>2024</b>
<b><u>Expenditures</u></b>									
Division: 022 - Animal Services									
81010	Social Security - Full Time	\$	8,270	\$	8,933	\$	9,992		
81020	Retirement TMRS	\$	12,835	\$	13,141	\$	14,368		
81040	Employee Insurance	\$	18,891	\$	18,390	\$	20,342		
81050	Workers' Compensation	\$	1,450	\$	1,759	\$	2,106		
81080	Longevity	\$	-	\$	1,378	\$	1,680		
81090	Overtime	\$	3,460	\$	3,949	\$	3,200		
81100	Salaries & Wages - Full Time	\$	108,917	\$	116,243	\$	128,939		
81198	Accrued Wages	\$	585	\$	1,029	\$	-		
82160	Training/Travel	\$	2,018	\$	1,743	\$	2,000		
82210	Enterprise Car Rental Program	\$	-	\$	24,294	\$	-		
82620	Electricity	\$	1,900	\$	2,119	\$	1,900		
82630	Gas & Propane	\$	594	\$	721	\$	450		
82700	Professional Fees	\$	145,940	\$	146,187	\$	151,500		
83060	Uniforms/Boots	\$	1,127	\$	745	\$	1,200		
83245	External Expense (DAWG)	\$	2,776	\$	3,335	\$	2,700		
83280	Minor Tools	\$	898	\$	695	\$	1,000		
83300	Department Supplies	\$	2,981	\$	13,012	\$	3,500		
83440	Building Maintenance	\$	-	\$	-	\$	1,500		
<b>Division Total: Animal Services</b>		<b>\$</b>	<b>312,642</b>	<b>\$</b>	<b>357,671</b>	<b>\$</b>	<b>346,377</b>		

**Program: Public Safety**  
**Division: Communications - 023**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 13

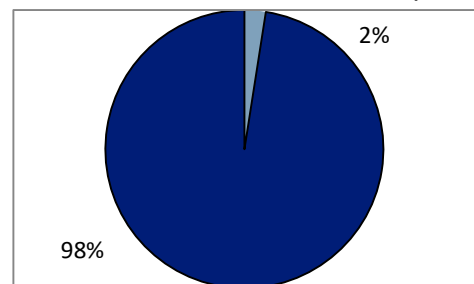
- Completed the installation of a new public safety radio system.
- Purchased, and in the process of implementing, an Emergency Medical Dispatch program that includes law and fire guidance.
- In the final phase of redeveloping a Comprehensive Communications Guide to bring standards up to date.
- Finalizing a new Standard Operating Procedure Guide for the Communications Division.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 810,335	\$ 773,506	\$ 946,127
Contractual/Fixed	\$ 80,620	\$ 239,023	\$ 194,921
Supplies	\$ 4,369	\$ 3,360	\$ 6,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 166,997	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,062,321</b>	<b>\$ 1,015,890</b>	<b>\$ 1,147,548</b>

Total Division Expenditures \$ 1,147,548  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 023 - Public Safety Communications			
81010 Social Security - Full Time	\$ 46,919	\$ 45,278	\$ 55,235
81020 Retirement TMRS	\$ 71,656	\$ 65,754	\$ 79,423
81040 Employee Insurance	\$ 55,516	\$ 57,419	\$ 88,711
81050 Workers' Compensation	\$ 735	\$ 994	\$ 728
81080 Longevity	\$ -	\$ 1,939	\$ 3,420
81090 Overtime	\$ 64,759	\$ 77,001	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 562,526	\$ 527,825	\$ 693,610
81198 Accrued Wages	\$ 8,224	\$ (2,704)	\$ -
82010 Telecommunications	\$ 11,548	\$ 67,424	\$ 80,621
82030 Information Technology	\$ 46,493	\$ 152,590	\$ 88,000
82160 Training/Travel	\$ 5,021	\$ 2,504	\$ 7,000
82450 Radio Maintenance	\$ 9,330	\$ 8,482	\$ 10,200
82620 Electricity	\$ 3,001	\$ 3,690	\$ 3,800
82700 Professional Fees	\$ 5,227	\$ 4,333	\$ 5,300
83010 Office Supplies	\$ 3,073	\$ 1,206	\$ 3,000
83060 Uniforms/Boots	\$ 1,296	\$ 2,099	\$ 3,500
83300 Department Supplies	\$ -	\$ 55	\$ -
85110 Machinery/Equipment	\$ 166,997	\$ -	\$ -
<b>Division Total: Public Safety Communications</b>	<b>\$ 1,062,321</b>	<b>\$ 1,015,890</b>	<b>\$ 1,147,548</b>

**Program:** Public Safety  
**Division:** Denison Fire Rescue - 024



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 63

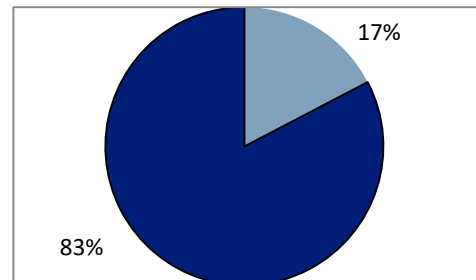
- In July 2023, DFR received a Public Protection Classification (PPC) rating of 1/1x. A Class 1 rating is a huge accomplishment for the City and will be a powerful economic incentive for companies and industries that are considering a move to Denison.
- In the spring of 2023, DFR received three new Frazier Ambulances. These ambulances have been an excellent addition to our fleet and elevated our EMS program.
- Our Fire Marshal graduated Police Academy, making him a certified Peace Officer. This is an outstanding benefit to not only the fire department, but also to the City.
- Ten DFR personnel graduated from paramedic school this year. We are incredibly proud of these employees and are excited to have ten new paramedics serving the City of Denison.
- In August 2023, we received a new Spartan Fire Engine. This Engine will be housed at Station One, serving as Engine 1. After receiving this Engine, our front-line apparatus is entirely up-to-date.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 5,703,397	\$ 6,865,668	\$ 7,396,855
Contractual/Fixed	\$ 298,811	\$ 389,242	\$ 361,486
Supplies	\$ 284,468	\$ 258,897	\$ 253,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 126,876	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 6,413,552</b>	<b>\$ 7,513,807</b>	<b>\$ 8,011,341</b>

Total Division Expenditures \$ 8,011,341  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 83,604	\$ 88,551	\$ 92,857
81020 Retirement TMRS	\$ 38,580	\$ 22,093	\$ 22,198
81030 Firemen's Retirement	\$ 723,051	\$ 923,625	\$ 973,606
81040 Employee Insurance	\$ 309,885	\$ 370,315	\$ 430,263
81050 Workers' Compensation	\$ 39,393	\$ 54,580	\$ 80,414
81080 Longevity	\$ 22,840	\$ 22,840	\$ 29,100
81090 Overtime	\$ 218,381	\$ 321,520	\$ 175,000
81098 FLSA Overtime	\$ 221,535	\$ 297,351	\$ 200,000
81100 Salaries & Wages - Full Time	\$ 3,961,291	\$ 4,758,370	\$ 5,393,417
81198 Accrued Wages	\$ 84,838	\$ 6,423	\$ -
82030 Information Technology	\$ 7,336	\$ 6,936	\$ 6,950
82040 Postage	\$ 432	\$ 215	\$ 250
82140 Oil & Filters	\$ 1,865	\$ 417	\$ 5,000
82160 Training/Travel	\$ 48,109	\$ 64,156	\$ 57,000
82180 Tuition Reimbursement	\$ 2,880	\$ 15,367	\$ -
82210 Enterprise Car Rental Program	\$ -	\$ 69,639	\$ -
82280 Laundry	\$ 2,982	\$ 2,922	\$ 1,500
82420 Building & Grnds Maintenance	\$ 24,682	\$ 1,152	\$ -
82440 Equipment Maintenance Contract	\$ 13,806	\$ 10,430	\$ 18,000
82620 Electricity	\$ 25,307	\$ 28,020	\$ 34,000
82630 Gas & Propane	\$ 9,960	\$ 11,846	\$ 8,500
82700 Professional Fees	\$ 76,173	\$ 81,805	\$ 106,500
82730 Community Outreach	\$ 2,741	\$ 1,470	\$ 3,500
82740 Advertising	\$ 683	\$ 848	\$ 2,000
82780 Printing & Binding	\$ 492	\$ 317	\$ 500
82820 Membership/Subscriptions	\$ 54,760	\$ 46,627	\$ 49,711
82860 Physicals	\$ 3,611	\$ 12,916	\$ 33,075
82990 Civil Defense	\$ -	\$ -	\$ 2,000
83010 Office Supplies	\$ 7,732	\$ 1,163	\$ 4,500
83040 Janitorial Supplies	\$ 11,443	\$ 11,744	\$ 7,000
83060 Uniforms/Boots	\$ 45,853	\$ 32,755	\$ 30,000
83120 Food	\$ 4,089	\$ 4,204	\$ 5,000
83160 Auto/Equip Fuel	\$ 3,122	\$ 2,010	\$ 1,500
83250 Pest Control	\$ 2,500	\$ 1,965	\$ 2,500
83280 Minor Tools	\$ 3,970	\$ 2,530	\$ 3,000
83290 Safety/PPE	\$ 38,577	\$ 29,795	\$ 25,000
83300 Department Supplies	\$ 22,147	\$ 19,326	\$ 19,500
83340 EMS Supplies	\$ 130,560	\$ 127,430	\$ 125,000
83360 Fire Hose	\$ 14,476	\$ 2,236	\$ 10,000
83440 Building Maintenance	\$ -	\$ 23,740	\$ 20,000
84665 Regulatory Fees	\$ 22,990	\$ 34,160	\$ 30,000
84996 Fire Prevention	\$ -	\$ -	\$ 3,000
85060 Cars	\$ 126,876	\$ -	\$ -
<b>Division Total: Denison Fire Rescue</b>	<b>\$ 6,413,552</b>	<b>\$ 7,513,807</b>	<b>\$ 8,011,341</b>

**Program: Administration**  
**Division: Planning - 030**



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff: 3**

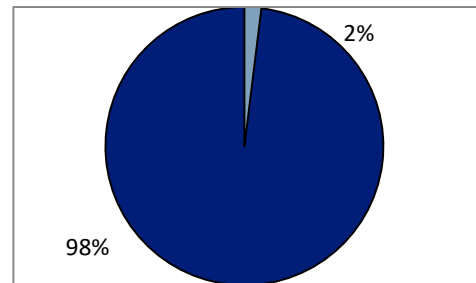
- Updated significant components of the Comprehensive Plan to reflect demographics, growth projections, and housing expectations.
- Enhanced the customer experience of the Predevelopment Meeting process by implementing an online registration process and offering a friendly and informative environment with multiple departments present.
- Completed the Morton Street and Austin Avenue inventories. This was the first step in starting the CUP Inspection process. The inventories will also assist in guiding redevelopment and streetscape improvements of these areas when funding becomes available.
- Presented an overhauled Tree Preservation Ordinance that will help to retain the tree coverage; one of the defining characteristics of Denison.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 344,007	\$ 287,888	\$ 335,843
Contractual/Fixed	\$ 394,800	\$ 274,357	\$ 561,800
Supplies	\$ 1,655	\$ 1,547	\$ 1,400
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 740,462</b>	<b>\$ 563,791</b>	<b>\$ 899,043</b>

Total Division Expenditures \$ 899,043  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 030 - Planning			
81010 Social Security - Full Time	\$ 21,338	\$ 16,415	\$ 20,293
81020 Retirement TMRS	\$ 32,523	\$ 24,360	\$ 29,179
81040 Employee Insurance	\$ 15,012	\$ 18,231	\$ 20,827
81050 Workers' Compensation	\$ 139	\$ 232	\$ 277
81080 Longevity	\$ -	\$ 482	\$ 960
81100 Salaries & Wages - Full Time	\$ 277,472	\$ 225,121	\$ 264,307
81198 Accrued Wages	\$ (2,476)	\$ 3,046	\$ -
82030 Information Technology	\$ 6,240	\$ 5,530	\$ 80,800
82040 Postage	\$ 1,372	\$ 851	\$ 1,500
82160 Training/Travel	\$ 4,173	\$ 10,371	\$ 9,000
82700 Professional Fees	\$ 117,363	\$ 53,558	\$ 195,000
82780 Printing & Binding	\$ -	\$ 481	\$ 500
82820 Membership/Subscriptions	\$ -	\$ 918	\$ 1,000
83010 Office Supplies	\$ 1,655	\$ 1,547	\$ 1,400
84125 Incentive Payments	\$ 265,652	\$ 202,647	\$ 274,000
<b>Division Total: Planning</b>	<b>\$ 740,462</b>	<b>\$ 563,791</b>	<b>\$ 899,043</b>



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 6

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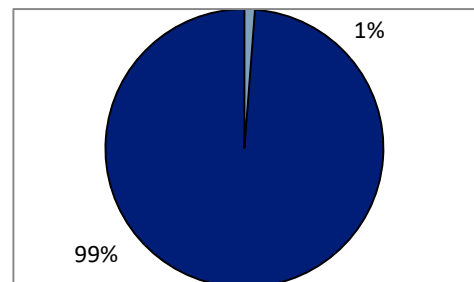
- A new registration and permit were added for homeowners with homestead exemptions. This process allows homeowners to pull permits and request inspections online just like contractors. There have been 60 homeowner permits pulled so far.
- There have been a total of 170 new single family permits issued and 66 duplex permits issued for the period of 10/01/2022 through 08/23/2023.
- Changed the expiration date on registrations with no registration fee from 1 to 3 years, per the state of Texas. There are over 1,400 active registrations within our permitting system. This change helped to implement a more efficient process for both staff and the contractors.
- Implemented a process where residential Certificate of Occupancies are now issue through MyGov and emailed to the contractor.
- Created a process in response to the Department of Energy's new regulations that went into effect on January 1, 2023. The process requires an AHRI certificate to be placed on the furnace of all new and replacement units and requires contractors upload HVAC calculations for plan review.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 404,214	\$ 426,704	\$ 502,952
Contractual/Fixed	\$ 30,225	\$ 66,110	\$ 44,650
Supplies	\$ 6,217	\$ 7,132	\$ 10,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 440,656</b>	<b>\$ 499,946</b>	<b>\$ 557,602</b>

Total Division Expenditures	\$ 557,602
Total General Fund Expenditures	\$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 23,505	\$ 25,163	\$ 29,720
81020 Retirement TMRS	\$ 35,881	\$ 36,562	\$ 42,734
81040 Employee Insurance	\$ 28,308	\$ 24,135	\$ 41,143
81050 Workers' Compensation	\$ 636	\$ 739	\$ 860
81080 Longevity	\$ -	\$ 2,116	\$ 2,460
81100 Salaries & Wages - Full Time	\$ 314,630	\$ 335,572	\$ 386,035
81198 Accrued Wages	\$ 1,253	\$ 2,416	\$ -
82030 Information Technology	\$ 6,240	\$ 5,280	\$ 5,800
82040 Postage	\$ 7	\$ 5	\$ 100
82160 Training/Travel	\$ 3,371	\$ 8,864	\$ 6,800
82180 Tuition Reimbursement	\$ 4,162	\$ 2,903	\$ 5,250
82210 Enterprise Car Rental Program	\$ -	\$ 23,801	\$ -
82700 Professional Fees	\$ 15,621	\$ 24,813	\$ 25,000
82780 Printing & Binding	\$ 426	\$ -	\$ 700
82820 Membership/Subscriptions	\$ 398	\$ 445	\$ 1,000
83010 Office Supplies	\$ 1,020	\$ 1,395	\$ 3,000
83060 Uniforms/Boots	\$ 1,441	\$ 1,668	\$ 2,500
83300 Department Supplies	\$ 3,756	\$ 4,068	\$ 4,500
<b>Division Total: Building Permitting &amp; Inspections</b>	<b>\$ 440,656</b>	<b>\$ 499,946</b>	<b>\$ 557,602</b>

**Program: Administration**  
**Division: Code Compliance - 038**



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff: 6**

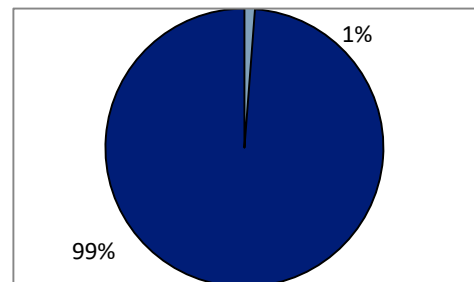
- All Code Compliance Officers began using Body Worn Cameras. These cameras improve the safety of the Code staff and help document properties when completing inspections. The cameras have been an effective tool in resolving many cases.
- The Minimum Property Standards Assistance program was able to assist nine (9) property owners with repairs to their homes. The City partnered with Habitat for Humanity on two (2) of these projects. Citizens have expressed much appreciation to the City for assistance received.
- Neighborhood Services developed and implemented a new ordinance to regulate unattended donation bins within the City. The new ordinance and enforcement has reduced the nuisances associated with these bins to zero.
- Code Compliance Officers continue to make a positive impact within the community. Officers worked over 5,100 violations and closed nearly 5,000 violations this fiscal year to date. 92% of all violations have been worked pro-actively by Code Compliance.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 330,239	\$ 363,069	\$ 428,293
Contractual/Fixed	\$ 91,340	\$ 157,953	\$ 134,500
Supplies	\$ 3,486	\$ 4,195	\$ 5,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 425,065</b>	<b>\$ 525,217</b>	<b>\$ 568,093</b>

Total Division Expenditures \$ 568,093  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 038 - Code Compliance			
81010 Social Security - Full Time	\$ 20,857	\$ 22,293	\$ 26,726
81020 Retirement TMRS	\$ 31,913	\$ 32,568	\$ 38,430
81040 Employee Insurance	\$ 37,491	\$ 35,383	\$ 41,002
81050 Workers' Compensation	\$ 467	\$ 633	\$ 770
81080 Longevity	\$ -	\$ 3,099	\$ 3,780
81090 Overtime	\$ 46	\$ -	\$ -
81100 Salaries & Wages - Full Time	\$ 238,379	\$ 267,449	\$ 317,585
81198 Accrued Wages	\$ 1,087	\$ 1,644	\$ -
82030 Information Technology	\$ 6,240	\$ 5,280	\$ 5,800
82040 Postage	\$ 11,400	\$ 10,941	\$ 12,000
82160 Training/Travel	\$ 1,987	\$ 2,121	\$ 2,000
82210 Enterprise Car Rental Program	\$ -	\$ 33,547	\$ -
82700 Professional Fees	\$ 944	\$ 577	\$ 2,500
82730 Community Outreach	\$ -	\$ -	\$ 5,000
82745 Lien Filing Fees	\$ 10,340	\$ 4,949	\$ 12,000
82780 Printing & Binding	\$ -	\$ -	\$ 100
82820 Membership/Subscriptions	\$ 53	\$ 134	\$ 100
82910 Property Owner Compliance	\$ 8,648	\$ 52,506	\$ 45,000
82930 Mowing	\$ 51,728	\$ 47,899	\$ 50,000
83010 Office Supplies	\$ 1,687	\$ 2,055	\$ 2,500
83060 Uniforms/Boots	\$ 1,357	\$ 1,538	\$ 2,000
83280 Minor Tools	\$ 66	\$ 156	\$ 100
83300 Department Supplies	\$ 376	\$ 446	\$ 700
<b>Division Total: Code Compliance</b>	<b>\$ 425,065</b>	<b>\$ 525,217</b>	<b>\$ 568,093</b>

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



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff:** 16

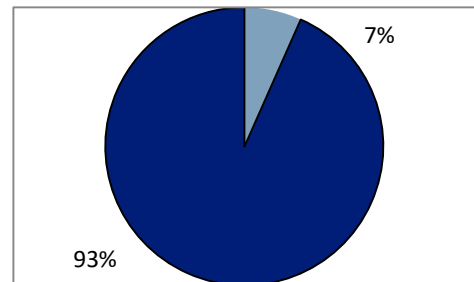
- This division ordered three new trucks. The roll-off truck is expected to be delivered in September and the new side-load and front-load vehicles will follow shortly after.
- The City successfully transitioned to a new recycling company.
- The Refuse and Recycling division completed almost 1,000 special and forced pickups, and hauled 2,500 roll-offs. A total of 26,772 tons of refuse was transported to the landfill.
- Staff worked together to complete all routes through the year. Although short-staffed by one to three drivers at any given time. This is a team effort to ensure employees are still able to utilize vacation and sick time when needed and to continue to provide support the division needs.

**Expenditures Summary**

	FY2022 Actual	FY2022 Estimated	FY2024 Budgeted
Personnel	\$ 888,826	\$ 972,156	\$ 1,173,548
Contractual/Fixed	\$ 1,366,458	\$ 1,682,012	\$ 1,767,764
Supplies	\$ 70,033	\$ 43,799	\$ 62,212
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 88,691	\$ 48,565	\$ 73,000
<b>Total Expenditures</b>	<b>\$ 2,414,008</b>	<b>\$ 2,746,532</b>	<b>\$ 3,076,524</b>

Total Division Expenditures \$ 3,076,524  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 044 - Refuse & Recycling			
81010 Social Security - Full Time	\$ 47,570	\$ 51,882	\$ 64,223
81015 Social Security - Part Time	\$ 2,922	\$ 4,030	\$ 3,248
81020 Retirement TMRS	\$ 72,521	\$ 75,520	\$ 92,347
81040 Employee Insurance	\$ 76,923	\$ 73,973	\$ 109,006
81050 Workers' Compensation	\$ 11,479	\$ 14,896	\$ 17,744
81080 Longevity	\$ -	\$ 6,870	\$ 8,400
81090 Overtime	\$ 30,752	\$ 36,829	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 604,416	\$ 652,887	\$ 811,120
81150 Salaries & Wages - Full Time	\$ 38,196	\$ 52,681	\$ 42,460
81198 Accrued Wages	\$ 4,048	\$ 2,588	\$ -
82030 Information Technology	\$ 2,015	\$ 1,980	\$ 2,000
82040 Postage	\$ 395	\$ 310	\$ 450
82160 Training/Travel	\$ 1,942	\$ 1,296	\$ 10,000
82210 Enterprise Car Rental Program	\$ -	\$ 21,098	\$ -
82450 Radio Maintenance	\$ 3,214	\$ 2,946	\$ 3,214
82620 Electricity	\$ 411	\$ 550	\$ 500
82700 Professional Fees	\$ 870	\$ 3,638	\$ -
82710 Temporary-Contract Labor	\$ 47,284	\$ 66,538	\$ 55,000
82780 Printing & Binding	\$ -	\$ 71	\$ 100
82820 Memberships/Subscriptions	\$ 215	\$ -	\$ 3,000
83010 Office Supplies	\$ 177	\$ 841	\$ 500
83060 Uniforms/Boots	\$ 9,708	\$ 10,583	\$ 9,012
83240 Chemical Supplies	\$ -	\$ 75	\$ 1,500
83280 Minor Tools	\$ 120	\$ 158	\$ 200
83290 Safety/PPE	\$ 45	\$ 578	\$ 1,000
83300 Department Supplies	\$ 3,461	\$ 11,164	\$ 5,000
83440 Building Maintenance	\$ 975	\$ 327	\$ -
83460 Auto Maintenance	\$ 18,235	\$ 19,221	\$ 5,000
83530 Container Maintenance	\$ 3,556	\$ 852	\$ 5,000
83642 Residential Carts	\$ 33,756	\$ -	\$ 35,000
84960 Recycle Program	\$ 327,137	\$ 514,912	\$ 603,500
84970 Mulching	\$ 24,873	\$ 34,972	\$ 35,000
84975 GTUA	\$ 21,906	\$ 12,533	\$ 25,000
84980 TASWA	\$ 936,197	\$ 1,021,168	\$ 1,030,000
85160 Refuse Containers	\$ 88,691	\$ 48,565	\$ 73,000
<b>Division Total: Refuse &amp; Recycling</b>	<b>\$ 2,414,008</b>	<b>\$ 2,746,532</b>	<b>\$ 3,076,524</b>

**Program:** Public Works  
**Division:** Facilities - 046



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 2

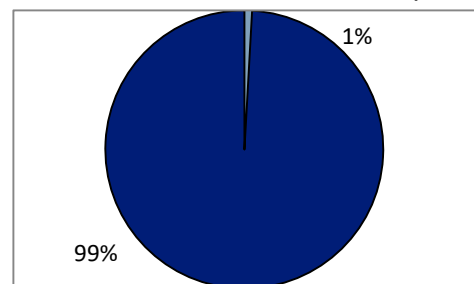
- Successfully replaced the boiler unit at City Hall. This will minimize unexpected breakdowns and provide consistent heating and maintaining a comfortable environment for staff.
- Remodeled the 3rd floor at the Dean Rylant Water Treatment Plant. By repurposing the space that was underutilized, we were able to provide a space for staff and engineers to work efficiently and comfortably.
- Installed reduced pressure valves at multiple City facilities. This is a TCEQ requirement to protect incoming water supply from potential contamination hazards.
- Transferred documents from an uncontrolled climate storage facility to a climate controlled storage facility to ensure sensitive information, such as plats, maps, plans, and documents remain protected from environmental degradation.
- Power washed City Hall. Removed dirt and grime and rejuvenated the building's exterior, creating a positive impression for visitors and residents.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 62,747	\$ 106,119	\$ 128,345
Contractual/Fixed	\$ 111,034	\$ 155,505	\$ 203,600
Supplies	\$ 37,829	\$ 84,918	\$ 83,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 211,611</b>	<b>\$ 346,543</b>	<b>\$ 414,945</b>

Total Division Expenditures \$ 414,945  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>		<b>Actual</b>		<b>Estimated</b>		<b>Budgeted</b>
General Fund 001		<b>2022</b>		<b>2023</b>		<b>2024</b>
<b><u>Expenditures</u></b>						
Division: 046 - Facilities						
81010	Social Security - Full Time	\$ 3,620	\$	6,289	\$	7,315
81020	Retirement TMRS	\$ 5,406	\$	8,871	\$	10,518
81040	Employee Insurance	\$ 6,323	\$	6,485	\$	13,592
81050	Workers' Compensation	\$ 540	\$	1,111	\$	1,301
81080	Longevity	\$ -	\$	1,451	\$	1,560
81090	Overtime	\$ 2,146	\$	4,225	\$	2,000
81100	Salaries & Wages - Full Time	\$ 44,580	\$	75,937	\$	92,059
81198	Accrued Wages	\$ 133	\$	1,750	\$	-
82120	Equipment Rental	\$ -	\$	33,172	\$	-
82210	Enterprise Car Rental Program	\$ -	\$	11,100	\$	-
82620	Electricity	\$ 25,693	\$	29,110	\$	45,600
82630	Gas & Propane	\$ 11,696	\$	5,910	\$	10,000
82700	Professional Fees	\$ 70,785	\$	66,215	\$	114,000
82750	Rent	\$ 2,808	\$	9,940	\$	34,000
82820	Memberships/Subscriptions	\$ 53	\$	59	\$	-
83040	Janitorial Supplies	\$ 1,674	\$	5,447	\$	3,500
83060	Uniforms/Boots	\$ 119	\$	260	\$	1,000
83280	Minor Tools	\$ 531	\$	3,694	\$	1,500
83300	Department Supplies	\$ 8,016	\$	5,120	\$	7,500
83440	Building Maintenance	\$ 26,745	\$	51,329	\$	35,000
83480	Machine & Equipment Maintenance	\$ -	\$	14,788	\$	32,000
83980	Miscellaneous	\$ 744	\$	4,280	\$	2,500
<b>Division Total: Facilities</b>		<b>\$ 211,611</b>	<b>\$</b>	<b>346,543</b>	<b>\$</b>	<b>414,945</b>

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



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 2

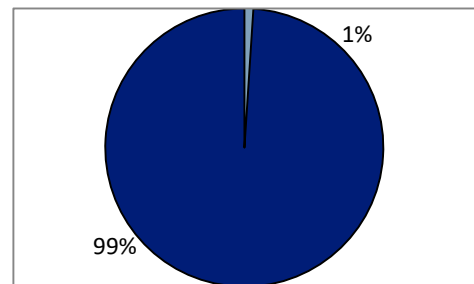
- One staff member successfully obtained a CDL license, demonstrating proficiency in safe and responsible operation of a commercial vehicle.
- Staff decaled the entire fleet of new vehicles for a clean and uniform appearance.
- Staff painted all crosswalks for Denison ISD and created several crosswalks in the downtown area, fostering a pedestrian friendly environment.
- Staff replaced all damaged traffic signs reported and continues to update and replace older signage to current regulations.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 70,059	\$ 78,868	\$ 114,269
Contractual/Fixed	\$ 287,397	\$ 367,076	\$ 307,500
Supplies	\$ 4,088	\$ 82,971	\$ 52,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 361,545</b>	<b>\$ 528,915</b>	<b>\$ 474,719</b>

Total Division Expenditures \$ 474,719  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 055 - Traffic & Markings			
81010 Social Security - Full Time	\$ 3,652	\$ 4,456	\$ 6,392
81020 Retirement TMRS	\$ 5,631	\$ 6,527	\$ 9,190
81040 Employee Insurance	\$ 9,161	\$ 9,290	\$ 13,549
81050 Workers' Compensation	\$ 1,036	\$ 1,241	\$ 1,589
81080 Longevity	\$ -	\$ 113	\$ 1,080
81090 Overtime	\$ 1,729	\$ 4,858	\$ 1,000
81100 Salaries & Wages - Full Time	\$ 47,393	\$ 55,025	\$ 81,469
81198 Accrued Wages	\$ 1,457	\$ (2,642)	\$ -
82160 Training/Travel	\$ -	\$ 81	\$ 2,500
82210 Enterprise Car Rental Program	\$ -	\$ 11,599	\$ -
82620 Electricity	\$ 287,397	\$ 292,864	\$ 305,000
82700 Professional Fees	\$ -	\$ 62,533	\$ -
83060 Uniforms/Boots	\$ 711	\$ 1,353	\$ 2,500
83280 Minor Tools	\$ 843	\$ 808	\$ 2,000
83290 Safety/PPE	\$ -	\$ 158	\$ 750
83300 Department Supplies	\$ 102	\$ 516	\$ 700
83490 Street Marking Material	\$ 452	\$ 3,691	\$ 5,000
83520 Traffic Light Maintenance	\$ 193	\$ 2,039	\$ 2,000
83570 Traffic Sign Maintenance	\$ 5,646	\$ 60,256	\$ 35,000
83575 Barricade & Traffic Control	\$ -	\$ -	\$ 5,000
83700 Inventory Adjustment	\$ (3,858)	\$ 14,150	\$ -
<b>Division Total: Traffic &amp; Markings</b>	<b>\$ 361,545</b>	<b>\$ 528,915</b>	<b>\$ 474,719</b>

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



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 13

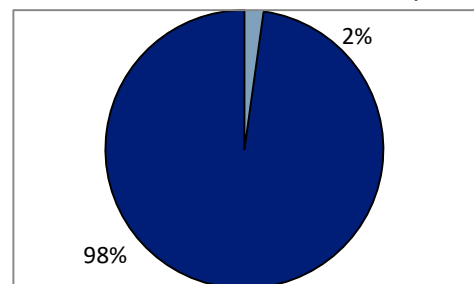
- Staff completed an overlay at the 700 block of Layne Drive to improve the street surface to accommodate the increased traffic from retail establishments building in the area.
- Installed 115' of drainage stabilization in the 2100 block of Renaissance Drive.
- Repaired numerous new home construction utility street cuts throughout Denison.
- Four staff members successfully obtained CDL licenses, demonstrating proficiency in safe and responsible operation of commercial vehicles.
- Staff completed numerous work orders for alley repairs, tree trimming and removing fallen trees.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 462,614	\$ 532,635	\$ 808,054
Contractual/Fixed	\$ 26,864	\$ 71,894	\$ 102,593
Supplies	\$ 140,263	\$ 170,392	\$ 97,640
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 18,191	\$ 41,057	\$ 12,500
<b>Total Expenditures</b>	<b>\$ 647,933</b>	<b>\$ 815,978</b>	<b>\$ 1,020,787</b>

Total Division Expenditures \$ 1,020,787  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 057 - Street Maintenance			
81010 Social Security - Full Time	\$ 25,563	\$ 29,684	\$ 45,672
81020 Retirement TMRS	\$ 39,287	\$ 43,421	\$ 65,672
81040 Employee Insurance	\$ 42,962	\$ 53,289	\$ 88,261
81050 Workers' Compensation	\$ 6,249	\$ 9,595	\$ 11,430
81080 Longevity	\$ -	\$ 515	\$ 1,080
81090 Overtime	\$ 2,908	\$ 18,774	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 341,009	\$ 380,856	\$ 585,939
81198 Accrued Wages	\$ 4,638	\$ (3,497)	\$ -
82120 Equipment Rental	\$ 4,582	\$ -	\$ 4,500
82160 Training/Travel	\$ 1,054	\$ 7,220	\$ 21,700
82210 Enterprise Car Rental Program	\$ -	\$ 29,510	\$ -
82450 Radio Maintenance	\$ 893	\$ 818	\$ 893
82700 Professional Fees	\$ 20,121	\$ 34,346	\$ 75,000
82820 Memberships/Subscriptions	\$ 215	\$ -	\$ 500
83010 Office Supplies	\$ 66	\$ 198	\$ -
83040 Janitorial Supplies	\$ 220	\$ -	\$ -
83060 Uniforms/Boots	\$ 7,790	\$ 11,793	\$ 8,040
83280 Minor Tools	\$ 3,583	\$ 15,796	\$ 2,500
83290 Safety/PPE	\$ 579	\$ 1,459	\$ 600
83300 Department Supplies	\$ 4,627	\$ 59,625	\$ 4,500
83480 Machine & Equipment Maintenance	\$ 39,787	\$ 320	\$ -
83490 Street Marking Material	\$ 2,620	\$ 5,778	\$ 2,000
83500 Street Patch Material	\$ 81,083	\$ 62,484	\$ 75,000
83570 Traffic Sign Maintenance	\$ -	\$ 13,975	\$ -
83575 Barricade & Traffic Control	\$ -	\$ -	\$ 5,000
83700 Inventory Adjustment	\$ (92)	\$ (1,035)	\$ -
85530 Drainage	\$ 18,191	\$ 41,057	\$ 12,500
<b>Division Total: Street Maintenance</b>	<b>\$ 647,933</b>	<b>\$ 815,978</b>	<b>\$ 1,020,787</b>

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



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 1

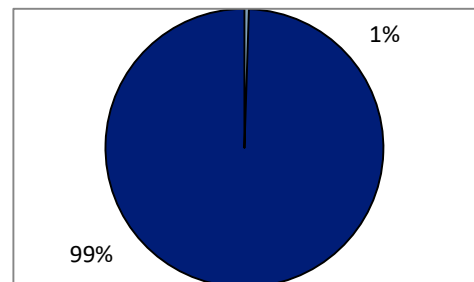
- Staff demolished eight structures and contractors demolished two structures. Demolition of the structures contributes to the safety, aesthetics, and appeal of the City's neighborhoods.
- Demolition staff has played a vital role in the Refuse and Recycling Division due to staffing shortages. Demolition staff provided support by operating our residential trucks, brush trucks, and roll-offs to ensure daily routes were completed. This is a great example of STACI.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 51,682	\$ 55,978	\$ 64,334
Contractual/Fixed	\$ 14,006	\$ 24,732	\$ 181,100
Supplies	\$ 820	\$ 743	\$ 1,350
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 66,508</b>	<b>\$ 81,453</b>	<b>\$ 246,784</b>

Total Division Expenditures	\$ 246,784
Total General Fund Expenditures	\$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>		<b>Actual</b>		<b>Estimated</b>		<b>Budgeted</b>
General Fund 001		<b>2022</b>		<b>2023</b>		<b>2024</b>
<b><u>Expenditures</u></b>						
Division: 058 - Demolition						
81010 Social Security - Full Time	\$	2,826	\$	3,122	\$	3,652
81020 Retirement TMRS	\$	4,227	\$	4,432	\$	5,251
81040 Employee Insurance	\$	6,300	\$	6,435	\$	6,796
81050 Workers' Compensation	\$	692	\$	945	\$	896
81080 Longevity	\$	-	\$	175	\$	300
81090 Overtime	\$	59	\$	125	\$	1,500
81100 Salaries & Wages - Full Time	\$	37,316	\$	40,595	\$	45,939
81198 Accrued Wages	\$	263	\$	149	\$	-
82040 Postage	\$	597	\$	158	\$	600
82160 Training/Travel	\$	-	\$	-	\$	500
82700 Professional Fees	\$	13,409	\$	24,574	\$	180,000
83060 Uniforms/Boots	\$	795	\$	589	\$	850
83280 Minor Tools	\$	25	\$	-	\$	400
83300 Department Supplies	\$	-	\$	154	\$	100
<b>Division Total: Demolition</b>	<b>\$</b>	<b>66,508</b>	<b>\$</b>	<b>81,453</b>	<b>\$</b>	<b>246,784</b>

**Program:** Public Works  
**Division:** Fleet Services - 060



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 6

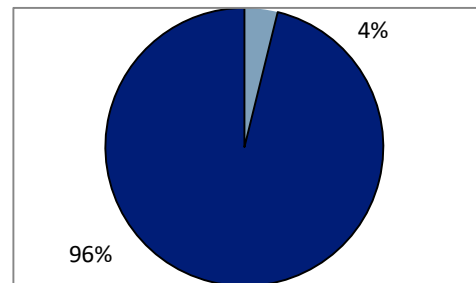
- The fuel system was updated and the fuel tanks were transitioned from under ground tanks to above ground tanks. This transition ensures compliance with regulatory requirements and helps reduce environmental contamination and improves efficiency.
- All staff members have completed Air Condition Certification training. This training equips our staff with the knowledge and skills needed in their roles and provides compliance with industry practices and regulations.
- Installed electronic gates at the Maintenance Facility to provide controlled access, preventing unauthorized entry, and enhancing overall safety of the premises.
- Staff continued to maintenance and repair Solid Waste, Police, and Fire trucks ensuring essential vehicles are in optimal operating conditions.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 274,350	\$ 251,509	\$ 390,486
Contractual/Fixed	\$ 323,088	\$ 364,353	\$ 221,659
Supplies	\$ 1,280,883	\$ 1,424,658	\$ 1,164,065
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,878,322</b>	<b>\$ 2,040,520</b>	<b>\$ 1,776,210</b>

Total Division Expenditures \$ 1,776,210  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 060 - Fleet Services			
81010 Social Security - Full Time	\$ 15,012	\$ 13,662	\$ 22,177
81020 Retirement TMRS	\$ 23,100	\$ 19,830	\$ 31,889
81040 Employee Insurance	\$ 30,797	\$ 26,539	\$ 40,788
81050 Workers' Compensation	\$ 4,818	\$ 5,682	\$ 5,733
81080 Longevity	\$ -	\$ 1,048	\$ 1,800
81090 Overtime	\$ 3,151	\$ 14,400	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 198,653	\$ 167,724	\$ 283,099
81198 Accrued Wages	\$ (1,181)	\$ 2,625	\$ -
82030 Information Technology	\$ 30,235	\$ 42,588	\$ 40,700
82040 Postage	\$ 31	\$ -	\$ 75
82120 Equipment Rental	\$ -	\$ -	\$ 800
82160 Training/Travel	\$ 991	\$ 1,973	\$ 3,200
82210 Enterprise Car Rental Program	\$ -	\$ 37,755	\$ -
82450 Radio Maintenance	\$ 179	\$ 164	\$ 179
82620 Electricity	\$ 11,605	\$ 12,513	\$ 14,000
82630 Gas & Propane	\$ 11,485	\$ 17,867	\$ 11,000
82700 Professional Fees	\$ 17,089	\$ 62,461	\$ 6,000
82780 Printing & Binding	\$ -	\$ -	\$ 250
82820 Memberships/Subscriptions	\$ 215	\$ -	\$ 455
82940 Contract Vehicles	\$ 192,772	\$ 172,635	\$ 100,000
82945 Contract Body Repair	\$ 52,978	\$ 11,704	\$ 30,000
82950 Contract Equipment	\$ 5,509	\$ 4,692	\$ 15,000
83010 Office Supplies	\$ 1,521	\$ 394	\$ 1,200
83040 Janitorial Supplies	\$ 3,474	\$ 3,636	\$ 3,000
83060 Uniforms/Boots	\$ 2,641	\$ 3,037	\$ 2,985
83160 Auto/Equip Fuel	\$ 335,190	\$ 421,784	\$ 325,000
83170 Kerosene & Diesel	\$ 471,160	\$ 362,284	\$ 335,000
83180 Oil & Lubricants	\$ 29,271	\$ 28,649	\$ 29,100
83220 Tires & Tubes	\$ 132,684	\$ 140,853	\$ 110,000
83240 Chemical Supplies	\$ 135	\$ 867	\$ 900
83245 External Expenses (DHA Fuel)	\$ 6,874	\$ 3,851	\$ 4,000
83260 Electrical Supplies	\$ 4,438	\$ -	\$ -
83280 Minor Tools	\$ 11,203	\$ 5,064	\$ 5,000
83290 Safety/PPE	\$ 1,228	\$ 4,477	\$ 750
83300 Department Supplies	\$ 7,348	\$ 4,906	\$ 9,500
83440 Building Maintenance	\$ 6,492	\$ 21,415	\$ 16,200
83460 Auto Maintenance	\$ 279,558	\$ 372,663	\$ 165,000
83480 Machine & Equipment Maintenance	\$ 37,177	\$ 16,973	\$ 45,000
83700 Inventory Adjustment	\$ (49,512)	\$ 33,807	\$ -
83995 Public Safety	\$ -	\$ -	\$ 111,430
<b>Division Total: Fleet Services</b>	<b>\$ 1,878,322</b>	<b>\$ 2,040,520</b>	<b>\$ 1,776,210</b>

**Program: Administration**  
**Division: Parks - 070**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 11

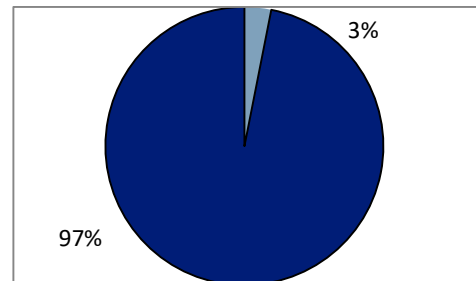
- The Katy Soccer Fields received several updates, including installation of four new light poles and LED lighting, new soccer goals, re-stripping of the fields, and two new drinking fountains.
- A new shade structure was installed over the existing playgrounds at Jones Park.
- The Backyard at Waterloo officially opened on March 30, 2023. The Backyard is designed to bring people of all ages, backgrounds, and abilities together in activity, sport, and social connection. Features include pickleball courts, concrete table tennis, cornhole, foosball, and chess tables.
- Parks and Recreation staff received high recognition for the Texas Recreation and Parks Society with staff receiving the Park Professional of the Year award.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 539,132	\$ 580,018	\$ 742,475
Contractual/Fixed	\$ 459,290	\$ 491,525	\$ 564,929
Supplies	\$ 188,488	\$ 251,002	\$ 128,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,186,910</b>	<b>\$ 1,322,545</b>	<b>\$ 1,435,604</b>

Total Division Expenditures \$ 1,435,604  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 29,114	\$ 31,606	\$ 39,729
81015 Social Security - Part Time	\$ 1,803	\$ 2,264	\$ 3,305
81020 Retirement TMRS	\$ 44,164	\$ 45,231	\$ 57,126
81040 Employee Insurance	\$ 49,808	\$ 49,692	\$ 74,734
81050 Workers' Compensation	\$ 2,882	\$ 4,453	\$ 5,053
81080 Longevity	\$ -	\$ 2,922	\$ 4,200
81090 Overtime	\$ 20,084	\$ 20,542	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 364,695	\$ 392,553	\$ 505,128
81150 Salaries & Wages - Part Time	\$ 23,571	\$ 29,590	\$ 43,200
81198 Accrued Wages	\$ 3,010	\$ 1,166	\$ -
82040 Postage	\$ -	\$ 11	\$ -
82160 Training/Travel	\$ 2,285	\$ 5,873	\$ 6,000
82210 Enterprise Car Rental Program	\$ -	\$ 54,295	\$ -
82420 Building & Grnds Maintenance	\$ 10,164	\$ 7,491	\$ 5,000
82450 Radio Maintenance	\$ 179	\$ 164	\$ 179
82620 Electricity	\$ 90,741	\$ 106,520	\$ 103,000
82630 Gas & Propane	\$ 2,795	\$ 2,836	\$ 2,250
82710 Temporary-Contract Labor	\$ 23,006	\$ 31,810	\$ 30,000
82740 Advertising	\$ -	\$ 454	\$ 500
82820 Membership/Subscriptions	\$ -	\$ 59	\$ -
82930 Mowing	\$ 248,098	\$ 236,478	\$ 345,000
83010 Office Supplies	\$ 2,532	\$ 1,498	\$ 1,500
83040 Janitorial Supplies	\$ 4,393	\$ 5,292	\$ 5,500
83060 Uniforms/Boots	\$ 4,915	\$ 6,375	\$ 6,000
83240 Chemical Supplies	\$ 17,644	\$ 13,548	\$ 5,000
83280 Minor Tools	\$ 7,938	\$ 7,977	\$ 3,000
83290 Safety/PPE	\$ 4,011	\$ 1,063	\$ 700
83300 Department Supplies	\$ 5,601	\$ 11,737	\$ 5,000
83310 Equipment	\$ 650	\$ 29,724	\$ -
83440 Building Maintenance	\$ 6,087	\$ 6,748	\$ 1,500
83460 Auto Maintenance	\$ 730	\$ 2,004	\$ 1,000
83480 Machine & Equipment Maintenance	\$ 6,916	\$ 6,571	\$ 4,500
83560 Park Maintenance	\$ 91,936	\$ 138,752	\$ 82,500
83565 Loy Lake Park	\$ 28,150	\$ 19,714	\$ 5,000
83916 Kayak Rentals	\$ 6,985	\$ -	\$ 7,000
84930 Landscaping	\$ 82,022	\$ 45,533	\$ 73,000
<b>Division Total: Parks</b>	<b>\$ 1,186,910</b>	<b>\$ 1,322,545</b>	<b>\$ 1,435,604</b>

**Program: Administration**  
**Division: Recreation - 071**



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff: 5**

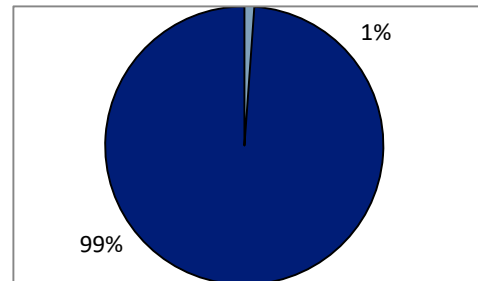
- For the seventh year, Denison on Ice was a popular attraction, seeing close to 9,000 visitors. Revenue from the event totaled more than \$127,000. Special days of operation included adaptive skating, Skating with the Princesses, and appreciation days.
- Wonders of Winter in its fourth year was the biggest yet! Record crowds flooded Forest Park to see all of the "wonders," which included trains, carnival rides, vendors, Christmas characters, a new snow play zone, and Santa himself.
- Staff planned and facilitated several recreation/community events, including the fourth Annual Daddy/Daughter Dance, trout derbies, Popsicles in the Park, Yellow Jacket Tailgating, Movies in the Park, StoryWalk, and an Ice Cream Social.
- In conjunction with the City of Denison's 150th Birthday Celebration, the THF Park 150 mile challenge was created. More than fifty people participated in the year-long event to walk, run, bike, or roller skate a total of 150 miles at THF Park. Eight participants reached the goal of 150 miles.
- Recreation staff received high recognition from the Texas Recreation and Parks Society with staff receiving the Horizons Award, which recognizes an outstanding professional with less than five years of experience.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 291,607	\$ 285,344	\$ 410,353
Contractual/Fixed	\$ 15,466	\$ 17,658	\$ 25,950
Supplies	\$ 93,437	\$ 89,715	\$ 87,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 400,511</b>	<b>\$ 392,717</b>	<b>\$ 523,303</b>

Total Division Expenditures \$ 523,303  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense





**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 071 - Recreation			
81010 Social Security - Full Time	\$ 16,841	\$ 16,322	\$ 24,063
81020 Retirement TMRS	\$ 25,640	\$ 23,859	\$ 34,601
81040 Employee Insurance	\$ 24,201	\$ 21,987	\$ 34,252
81050 Workers' Compensation	\$ 2,333	\$ 2,056	\$ 2,882
81080 Longevity	\$ -	\$ 1,458	\$ 1,800
81100 Salaries & Wages - Full Time	\$ 224,362	\$ 218,486	\$ 312,755
81198 Accrued Wages	\$ (1,769)	\$ 1,176	\$ -
82030 Information Technology	\$ 896	\$ 1,747	\$ 4,500
82040 Postage	\$ 6	\$ -	\$ 500
82160 Training/Travel	\$ 1,027	\$ 118	\$ 2,000
82700 Professional Fees	\$ -	\$ -	\$ 250
82740 Advertising	\$ 1,924	\$ 4,328	\$ 4,000
82820 Membership/Subscriptions	\$ 11,613	\$ 11,465	\$ 14,700
83010 Office Supplies	\$ 1,251	\$ 1,051	\$ 1,700
83020 Service Awards	\$ 1,160	\$ 462	\$ 2,000
83060 Uniforms/Boots	\$ 3,278	\$ 2,332	\$ 5,000
83300 Department Supplies	\$ 4,575	\$ 1,632	\$ 3,500
83310 Equipment	\$ 1,519	\$ 1,981	\$ 2,000
83800 Snowball Expense	\$ 16,171	\$ 16,084	\$ -
83935 Holiday Décor	\$ -	\$ 8,450	\$ -
83940 Tournaments	\$ -	\$ -	\$ 18,000
83950 Recreation Events	\$ 64,254	\$ 57,724	\$ 53,000
83952 SNAP Center Programming	\$ 1,230	\$ -	\$ 1,800
<b>Division Total: Recreation</b>	<b>\$ 400,511</b>	<b>\$ 392,717</b>	<b>\$ 523,303</b>

**Program:** Administration  
**Division:** THF Park - 074



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

**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff:** 4

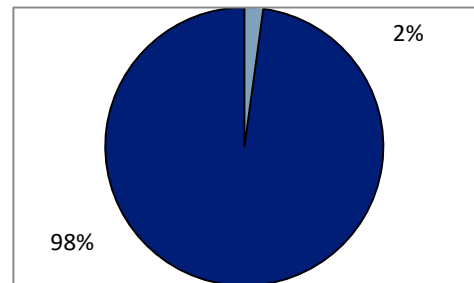
- A total of five Easter egg hunts took place for ages 0-12 years, including an adaptive hunt. The event was relocated to the multipurpose fields to allow for more spacing due to growing crowd sizes. The event also featured a petting zoo, pony rides, face painters, and the Easter Bunny.
- 5th THF Park Birthday Bash - The largest Birthday Bash event to date! Record crowds enjoyed waterslides, inflatables, rock climbing, a touch-a-truck event, vendors, laser tag, and new activities that included putt-putt and a zip line. An estimated 3,000+ people were in attendance.
- A total of fifteen junior college teams traveled to Denison to participate in the two-day Collegiate Winter Blast softball tournament event on February 10th and 11th. The event continues to grow in popularity each year, boosting the economic impact in our community.
- THF Park hosted 27 tournaments (16 softball/11 baseball) in FY 22-23. To date, tournament fees have totaled more than \$62,000 and concession revenue grew to an estimated \$111,000. Multi-day events provide a large economic impact for our community as well.
- A new toddler playground structure was installed at THF Park for the enjoyment of Denison's little ones.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 301,884	\$ 304,054	\$ 353,455
Contractual/Fixed	\$ 48,726	\$ 57,470	\$ 58,200
Supplies	\$ 632,555	\$ 712,876	\$ 587,750
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 983,165</b>	<b>\$ 1,074,401</b>	<b>\$ 999,405</b>

Total Division Expenditures \$ 999,405  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
General Fund 001			
<u><b>Expenditures</b></u>			
Division: 074 - THF Park			
81010 Social Security - Full Time	\$ 10,096	\$ 7,470	\$ 9,841
81015 Social Security - Part Time	\$ 7,894	\$ 11,604	\$ 12,168
81020 Retirement TMRS	\$ 16,445	\$ 11,285	\$ 14,151
81040 Employee Insurance	\$ 21,293	\$ 13,815	\$ 26,959
81050 Workers' Compensation	\$ 1,119	\$ 2,679	\$ 2,630
81080 Longevity	\$ -	\$ 83	\$ 300
81090 Overtime	\$ 3,536	\$ 3,221	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 136,883	\$ 100,202	\$ 126,343
81150 Salaries & Wages - Part Time	\$ 103,191	\$ 151,654	\$ 159,063
81198 Accrued Wages	\$ 1,427	\$ 2,041	\$ -
82040 Postage	\$ 106	\$ 64	\$ 100
82160 Training/Travel	\$ 900	\$ 2,782	\$ 3,600
82210 Enterprise Car Rental Program	\$ -	\$ 5,676	\$ -
82620 Electricity	\$ 42,786	\$ 46,453	\$ 46,000
82630 Gas & Propane	\$ 1,906	\$ 1,760	\$ 1,500
82740 Advertising	\$ 3,029	\$ 676	\$ 4,000
82820 Membership/Subscriptions	\$ -	\$ 59	\$ 3,000
83040 Janitorial Supplies	\$ 5,256	\$ 5,038	\$ 2,000
83060 Uniforms/Boots	\$ 2,496	\$ 2,196	\$ 3,500
83160 Auto/Equip Fuel	\$ -	\$ -	\$ 200
83240 Chemical Supplies	\$ 1,008	\$ 9,509	\$ 2,000
83280 Minor Tools	\$ 1,894	\$ 1,119	\$ 1,000
83290 Safety/PPE	\$ 1,419	\$ 182	\$ 200
83300 Department Supplies	\$ 3,400	\$ 3,758	\$ 3,000
83310 Equipment	\$ -	\$ 3,338	\$ -
83440 Building Maintenance	\$ 825	\$ 11,031	\$ 850
83460 Auto Maintenance	\$ 78	\$ 57	\$ 200
83480 Machine & Equipment Maintenance	\$ 1,182	\$ 871	\$ 800
83560 Park Maintenance	\$ 403,399	\$ 423,747	\$ 335,000
83810 Denison on Ice	\$ 86,456	\$ 106,929	\$ 100,000
83910 Concession Supplies	\$ 72,798	\$ 89,029	\$ 75,000
83915 Food Truck	\$ 16,533	\$ 15,551	\$ 13,000
83935 Holiday Décor	\$ 7,954	\$ 14,015	\$ 9,500
83940 Tournaments	\$ -	\$ -	\$ 13,000
83950 Recreation Events	\$ 27,857	\$ 26,504	\$ 28,500
<b>Division Total: THF Park</b>	<b>\$ 983,165</b>	<b>\$ 1,074,401</b>	<b>\$ 999,405</b>

**Program: Administration**  
**Division: Aquatics - 075**



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 3

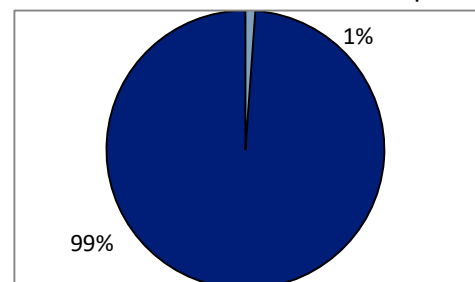
- Sixteen swimmers from Waterloo Pool participated in the Texas State Swim Meet in Brownsville, TX, bringing home three bronze medals, ten silver medals, six gold medals, and fifteen additional top eight finishes. Our swimmers set three state records.
- Waterloo Pool had eight Junior Lifeguards in class this summer. They provided 210 volunteer hours while assisting staff at the pool.
- Waterloo Pool successfully hosted four Texas Amateur Athletic Federation (TAAF) circuit swim meets with 1,270 swimmers participating.
- Waterloo Pool started a special needs open swim program on Wednesday nights.
- Staff provided excellent programming and customer service despite having a shortage in staff.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 345,417	\$ 348,456	\$ 408,215
Contractual/Fixed	\$ 49,062	\$ 49,914	\$ 50,850
Supplies	\$ 80,335	\$ 81,867	\$ 73,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 474,813</b>	<b>\$ 480,237</b>	<b>\$ 532,765</b>

Total Division Expenditures \$ 532,765  
 Total General Fund Expenditures \$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 9,166	\$ 9,908	\$ 10,958
81015 Social Security - Part Time	\$ 14,250	\$ 12,799	\$ 15,262
81020 Retirement TMRS	\$ 13,217	\$ 13,833	\$ 15,756
81040 Employee Insurance	\$ 4,615	\$ 12,179	\$ 20,388
81050 Workers' Compensation	\$ 1,174	\$ 3,145	\$ 3,115
81080 Longevity	\$ -	\$ 1,011	\$ 1,320
81090 Overtime	\$ 4,789	\$ 5,792	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 111,399	\$ 123,523	\$ 138,416
81150 Salaries & Wages - Part Time	\$ 186,271	\$ 167,313	\$ 199,500
81198 Accrued Wages	\$ 535	\$ (1,046)	\$ -
82160 Training/Travel	\$ 260	\$ 1,511	\$ 1,800
82620 Electricity	\$ 12,639	\$ 13,195	\$ 16,000
82630 Gas & Propane	\$ 35,473	\$ 32,938	\$ 32,000
82700 Professional Fees	\$ 630	\$ 2,210	\$ 1,000
82820 Membership/Subscriptions	\$ 59	\$ 60	\$ 50
83010 Office Supplies	\$ 1,056	\$ 585	\$ 650
83040 Janitorial Supplies	\$ 5,442	\$ 4,884	\$ 4,100
83060 Uniforms/Boots	\$ 608	\$ 622	\$ 1,750
83240 Chemical Supplies	\$ 20,647	\$ 25,164	\$ 15,000
83280 Minor Tools	\$ 516	\$ 1,931	\$ 300
83290 Safety/PPE	\$ 680	\$ 155	\$ 300
83300 Department Supplies	\$ 13,312	\$ 10,849	\$ 8,000
83580 Pool Maintenance	\$ 17,997	\$ 17,497	\$ 16,600
83910 Concession Supplies	\$ 7,060	\$ 7,383	\$ 8,000
83985 Aqua Access Program	\$ 896	\$ 202	\$ 3,000
83990 Swim Team/Track Team	\$ 12,119	\$ 12,596	\$ 16,000
<b>Division Total: Aquatics</b>	<b>\$ 474,813</b>	<b>\$ 480,237</b>	<b>\$ 532,765</b>

Program: Public Works  
 Division: Fleet Service Charges - 079



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

FY 2022/2023 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

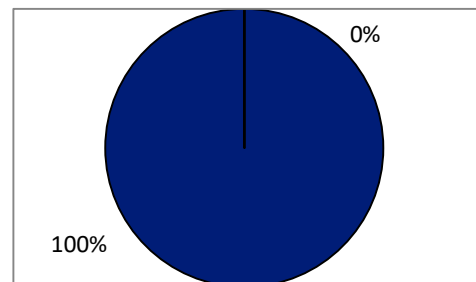
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Expenditures Summary

	FY2022 Actual	FY2022 Estimated	FY2024 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Total Division Expenditures	\$ -
Total General Fund Expenditures	\$ 46,118,823

Ratio of FY24 General Fund Expense



**City of Denison  
2023/2024 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b><u>Expenditures</u></b>			
Division: 079 - Fleet Service Charges			
84990 Fleet Service Charges	\$ -	\$ -	\$ -
<b>Division Total: Fleet Service Charges</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>	<b>\$ 1,262,016</b>	<b>\$ 1,710,508</b>	<b>\$ 1,707,725</b>
<b>Bad Debt Expense</b>	<b>\$ (97,817)</b>	<b>\$ 31,562</b>	<b>\$ 60,000</b>
<b>Capital Outlay - Right of Use Asset</b>	<b>\$ 387,263</b>	<b>\$ -</b>	<b>\$ -</b>
<b>General Fund Expense Total:</b>	<b>\$ 36,464,217</b>	<b>\$ 40,443,722</b>	<b>\$ 46,118,823</b>

# UTILITY FUND





## Utility Fund

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

The Utility Fund includes the following divisions:

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

**City of Denison  
2023/2024 Budget  
Utility Fund Estimated Cash Position - Fund 020**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Fund Balance	\$ 2,835,971	\$ 4,139,060	\$ 4,108,250
<b>Revenues</b>	<b>\$ 17,480,994</b>	<b>\$ 19,466,397</b>	<b>\$ 23,987,842</b>
<b>Expenditures</b>	<b>\$ (16,672,677)</b>	<b>\$ (19,497,207)</b>	<b>\$ (23,858,073)</b>
<b>Audit Adjustments/Accruals/Appropriations</b>	<b>\$ 494,772</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	<b>\$ 4,139,060</b>	<b>\$ 4,108,250</b>	<b>\$ 4,238,019</b>

**City of Denison  
2023/2024 Budget  
Utility Fund Classification Totals**

<b>Classification</b>		<b>Actual 2022</b>		<b>Estimated 2023</b>		<b>Budgeted 2024</b>
<b>Revenues</b>						
600-Revenue	\$	17,480,994	\$	19,466,398	\$	23,987,842
Revenue Totals:	\$	17,480,994	\$	19,466,398	\$	23,987,842
<b>Expenditures</b>						
100 - Personnel	\$	3,432,479	\$	4,495,001	\$	5,724,809
200 - Contractual/Fixed	\$	8,694,712	\$	12,311,277	\$	14,917,433
300 - Supplies	\$	2,702,828	\$	2,466,015	\$	2,941,660
400 - Debt Service	\$	-	\$	63,120	\$	93,671
500 - Capital Outlay	\$	216,983	\$	161,795	\$	180,500
Expenditure Totals:	\$	15,047,003	\$	19,497,207	\$	23,858,073
<b>Revenue Total:</b>	<b>\$</b>	<b>17,480,994</b>	<b>\$</b>	<b>19,466,398</b>	<b>\$</b>	<b>23,987,842</b>
<b>Expenditure Total:</b>	<b>\$</b>	<b>(15,047,003)</b>	<b>\$</b>	<b>(19,497,207)</b>	<b>\$</b>	<b>(23,858,073)</b>
<b>Utility Fund Net Total:</b>	<b>\$</b>	<b>2,433,990</b>	<b>\$</b>	<b>(30,810)</b>	<b>\$</b>	<b>129,769</b>

**City of Denison  
2023/2024 Budget  
Utility Fund Revenues**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<u>Revenues</u>				
Division: 600				
72010	Penalties	\$ 225,460	\$ 264,606	\$ 250,000
72020	Service Charges	\$ 8,995	\$ 8,280	\$ 9,000
73000	Engineering Review Fees	\$ 1,268	\$ 4,380	\$ 7,500
75010	Interest Income	\$ 18,220	\$ 156,881	\$ 175,000
75060	Lease Proceeds	\$ -	\$ -	\$ 1,130,000
75100	Miscellaneous	\$ 42,026	\$ 66,982	\$ 100,000
75130	Gain/Loss on Sale of Assets	\$ 27,916	\$ 197,660	\$ 80,000
75140	Card Convenience Fees	\$ -	\$ -	\$ 315,000
76000	Raw Water Sales	\$ 88,476	\$ 88,476	\$ 88,476
76010	Water Sales	\$ 9,994,349	\$ 11,365,867	\$ 12,800,000
76020	Sewer Charges	\$ 5,707,218	\$ 6,438,414	\$ 7,800,000
77010	Water Tap Fees	\$ 197,894	\$ 186,919	\$ 195,000
77020	Sewer Tap Fees	\$ 157,032	\$ 113,100	\$ 155,000
77030	Sewer Surcharge	\$ 15,879	\$ 5,664	\$ 15,000
77035	Meter Charges	\$ 174,593	\$ 125,922	\$ 185,000
77040	Lab Fees	\$ 88,604	\$ 94,474	\$ 110,000
77050	Connection Fees	\$ 107,159	\$ 99,806	\$ 115,000
77060	Reconnect Fees	\$ 105,059	\$ 96,161	\$ 115,000
77070	Environmental Fines/Fees	\$ 2,245	\$ 5,905	\$ 6,000
77080	Environmental Monitoring	\$ 3,320	\$ 2,750	\$ 4,000
78010	Rentals	\$ 74,991	\$ 76,528	\$ 75,000
08100	Transfers In	\$ 440,289	\$ 67,625	\$ 257,866
<b>Utility Fund Revenues</b>		<b>\$ 17,480,994</b>	<b>\$ 19,466,398</b>	<b>\$ 23,987,842</b>

**City of Denison  
2023/2024 Budget  
Utility Fund Division Summaries**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
020-080	Water Treatment	\$ 1,947,712	\$ 2,110,681	\$ 1,973,684
020-082	Laboratory Services	\$ 189,164	\$ 260,360	\$ 268,458
020-084	Utilities	\$ 1,975,600	\$ 2,078,460	\$ 2,120,288
020-085	Meter Services	\$ 567,924	\$ 507,585	\$ 534,283
020-088	Paw Paw WWT	\$ 1,038,013	\$ 1,483,196	\$ 1,471,168
020-090	Environmental Services	\$ 168,845	\$ 493,160	\$ 355,095
020-091	Utilities Customer Service	\$ 353,870	\$ 374,271	\$ 425,366
020-092	Non-Departmental	\$ 7,156,516	\$ 8,975,619	\$ 13,543,657
020-093	Public Works Administration	\$ 958,447	\$ 1,691,048	\$ 1,583,498
020-094	Storm Water Operations	\$ 69,304	\$ 135,653	\$ 180,046
020-095	Duck Creek WWT	\$ 37,124	\$ 61,923	\$ 60,000
020-096	Iron Ore WWT	\$ 63,945	\$ 104,333	\$ 94,750
020-097	NTRA WWT	\$ 218,068	\$ 255,396	\$ 272,780
020-099	Emergency Operations Center	\$ 283	\$ -	\$ -
020-000	Transfers Out	\$ 205,000	\$ 823,293	\$ 845,000
020-000	Bad Debt Expense	\$ 97,188	\$ 142,231	\$ 130,000
<b>Utility Fund Expenditures</b>		<b>\$ 15,047,003</b>	<b>\$ 19,497,208</b>	<b>\$ 23,858,073</b>
<b>Revenue Total:</b>		\$ 17,480,994	\$ 19,466,398	\$ 23,987,842
<b>Expenditure Total:</b>		\$ (15,047,003)	\$ (19,497,208)	\$ (23,858,073)
<b>Utility Fund Net Total:</b>		\$ 2,433,990	\$ (30,810)	\$ 129,769



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

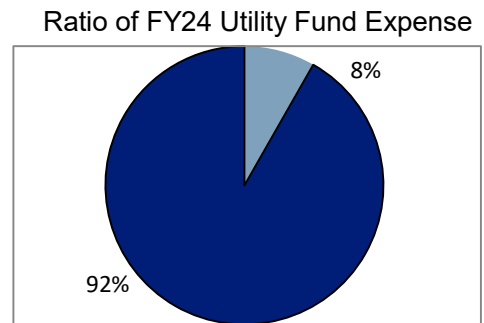
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 11

- Contractors performed an extensive rehabilitation on Clarifier #1. This clarifier has been in service since 1941. Rehabilitation involved adding 1.5 inches of concrete to the inside walls to stabilize deterioration, sand blasting and painting of all metal surfaces, and leveling launders.
- Plant staff worked with a third-party company to replace an air scour blower that has been in service since 1994. This blower provides air to each of our six filters as part of the backwashing cycle to breakup particulate matter lodged in filter media and remove with backwash water.
- Water plant staff teamed with a local plumbing service to perform a rebuild of our Raw Water Pump #3. This pump was installed in 2011 and has been in continuous use until 2023. This project successfully replaced all bearings, sandblasted and painted carbon steel surfaces, and reassembled the unit.
- Plant staff purchased and installed, in house, new magnetic flow meters for monitoring raw water flow at the Dean Rylant Water Treatment Plant. These units replaced obsolete ultrasonic flow meters on our 20 inch and 24 inch raw water lines. This will allow plant operators to accurately monitor treatment flow to provide a more efficient treatment process.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 614,302	\$ 717,590	\$ 824,584
Contractual/Fixed	\$ 462,557	\$ 542,558	\$ 479,800
Supplies	\$ 870,853	\$ 850,533	\$ 669,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,947,712</b>	<b>\$ 2,110,681</b>	<b>\$ 1,973,684</b>

Total Division Expenditures \$ 1,973,684  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 40,970	\$ 41,848	\$ 47,881
81020	Retirement TMRS	\$ 62,790	\$ 60,721	\$ 68,848
81021	Net Pension Liability Adjust	\$ (90,454)	\$ -	\$ -
81040	Employee Insurance	\$ 62,275	\$ 54,063	\$ 75,117
81050	Worker's Compensation	\$ 5,917	\$ 6,545	\$ 6,844
81080	Longevity	\$ -	\$ 4,664	\$ 6,840
81090	Overtime	\$ 22,153	\$ 48,721	\$ 25,000
81100	Salaries & Wages - Full Time	\$ 525,851	\$ 506,074	\$ 594,054
81198	Accrued Wages	\$ 6,233	\$ (5,046)	\$ -
81199	Salaries & Wages Adj	\$ (21,434)	\$ -	\$ -
82030	Information Technology	\$ 2,899	\$ 3,010	\$ 2,000
82040	Postage	\$ 445	\$ 517	\$ 1,000
82120	Equipment Rental	\$ 1,347	\$ -	\$ 3,000
82160	Training/Travel	\$ 5,385	\$ 5,268	\$ 6,000
82210	Enterprise Car Rental Program	\$ -	\$ 33,962	\$ -
82440	Equipment Maintenance Contract	\$ 25,038	\$ 9,270	\$ 30,000
82500	Instr. & Signal Maintenance	\$ 5,745	\$ 3,057	\$ 7,000
82620	Electricity	\$ 352,229	\$ 396,236	\$ 350,000
82630	Gas & Propane	\$ 5,464	\$ 4,694	\$ 3,800
82700	Professional Fees	\$ 52,156	\$ 62,558	\$ 50,000
82820	Membership/Subscriptions	\$ -	\$ -	\$ 500
82930	Mowing	\$ 700	\$ 11,174	\$ 8,500
83010	Office Supplies	\$ 1,458	\$ 908	\$ 800
83040	Janitorial Supplies	\$ 510	\$ 1,686	\$ 1,200
83060	Uniforms/Boots	\$ 5,301	\$ 5,831	\$ 5,000
83160	Auto/Equip Fuel	\$ 168	\$ -	\$ -
83180	Oil & Lubricants	\$ 385	\$ 60	\$ 1,500
83240	Chemical Supplies	\$ 781,580	\$ 702,793	\$ 575,000
83260	Electrical Supplies	\$ 800	\$ 1,744	\$ 3,000
83280	Minor Tools	\$ 7,251	\$ 8,065	\$ 4,500
83290	Safety/PPE	\$ 458	\$ 443	\$ 1,000
83300	Department Supplies	\$ 2,055	\$ 10,939	\$ 1,800
83420	Water Tank Maintenance	\$ -	\$ 16,908	\$ 4,000
83440	Building Maintenance	\$ 17,450	\$ 45,215	\$ 6,000
83480	Machine & Equipment Maintenance	\$ 50,534	\$ 55,942	\$ 58,000
83550	Lake Maintenance	\$ 2,902	\$ -	\$ 7,500
84650	Lake Texoma Contract	\$ 11,149	\$ 12,812	\$ 18,000
<b>Division Total: Water Treatment</b>		<b>\$ 1,947,712</b>	<b>\$ 2,110,681</b>	<b>\$ 1,973,684</b>

**Program:** Public Works  
**Division:** Laboratory Services - 082



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

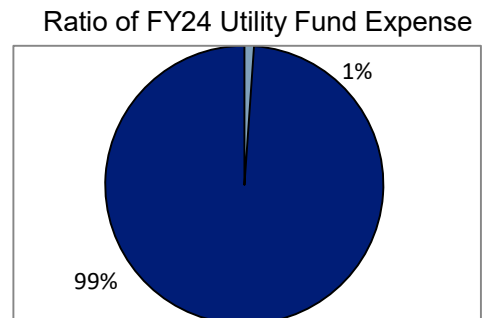
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 3

- Laboratory staff analyzed approximately 7,600 samples for FY22-23. Half of these samples are from outside public water systems and wastewater systems. The other half of the samples are from compliance samples analyzed for our PawPaw and NTRA wastewater plants as well as our Dean Rylant WTP.
- Laboratory staff successfully passed a thorough NELAC audit with minor deficiencies. These deficiencies have been corrected and TCEQ approved. NELAC compliance audits fortify quality control procedures and data confidence for our growing customer base.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 145,482	\$ 167,098	\$ 196,918
Contractual/Fixed	\$ (11,792)	\$ 40,207	\$ 23,040
Supplies	\$ 55,474	\$ 53,055	\$ 48,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 189,164</b>	<b>\$ 260,360</b>	<b>\$ 268,458</b>

Total Division Expenditures \$ 268,458  
 Total Utility Fund Expenditures \$ 23,858,073





**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 8,752	\$ 9,255	\$ 11,277
81020	Retirement TMRS	\$ 13,760	\$ 13,698	\$ 16,215
81021	Net Pension Liability Adjust	\$ (19,823)	\$ -	\$ -
81040	Employee Insurance	\$ 18,696	\$ 15,873	\$ 20,403
81050	Workers' Compensation	\$ 1,524	\$ 1,424	\$ 1,617
81080	Longevity	\$ -	\$ 254	\$ 660
81090	Overtime	\$ 4,294	\$ 5,969	\$ 6,400
81100	Salaries & Wages - Full Time	\$ 116,193	\$ 120,272	\$ 140,346
81198	Accrued Wages	\$ 1,620	\$ 354	\$ -
81990	Salaries & Wages Adj	\$ 465	\$ -	\$ -
82030	Information Technology	\$ 7,970	\$ 4,593	\$ 9,440
82040	Postage	\$ 290	\$ 325	\$ 300
82160	Training/Travel	\$ 2,532	\$ 2,182	\$ 4,300
82440	Equipment Maintenance Contract	\$ 2,085	\$ 2,113	\$ 2,000
82700	Professional Fees	\$ (24,669)	\$ 30,996	\$ 7,000
83010	Office Supplies	\$ 626	\$ 830	\$ 1,000
83040	Janitorial Supplies	\$ 569	\$ 410	\$ 500
83060	Uniform/Boots	\$ 644	\$ 640	\$ 1,500
83240	Chemical Supplies	\$ 38,873	\$ 44,118	\$ 35,000
83280	Minor Tools	\$ 14,099	\$ 6,967	\$ 10,000
83290	Safety/PPE	\$ 662	\$ 90	\$ 500
<b>Division Total: Laboratory Services</b>		<b>\$ 189,164</b>	<b>\$ 260,360</b>	<b>\$ 268,458</b>



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

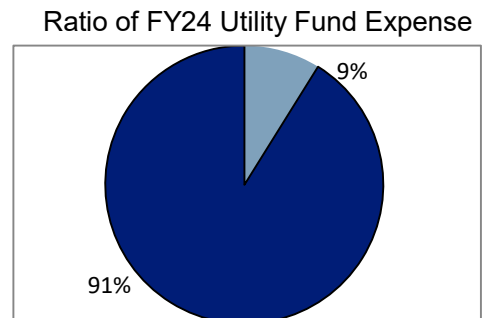
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 20

- Smoke Testing and Manhole Inspections- Fiscal year-to-date (Phase 2), 369 of 475 manhole inspections have been completed and 70,235 out of 144,528 LF of sewer main has been smoke tested. This multi-year contract will touch all city sanitary manholes and sewer mains.
- Installed 50 water taps and 74 Sewer taps. A vast majority of these were for new construction.
- Water Lines Replaced (D3)- Completed and accepted the water and sewer upgrades with the D3 project Phase 1. Main Street/Houston Street received new water mains and services out front and new sewer mains and services in the alleys.
- 17 I-hydrant and 10 Tellog units installed on fire hydrants around Denison to enable pressure monitoring on the water system. This has allowed us to respond faster to leaks and limit water loss.
- Identified the locations of I&I on sewer mains to the Iron Ore pump station. Located and fixed sewer mains in wooded areas that were inoperable and installed infill dishes in manholes that were subject to flooding in rain events. This minimized our number of SSO's.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 713,776	\$ 833,144	\$ 1,351,581
Contractual/Fixed	\$ 28,491	\$ 146,591	\$ 47,457
Supplies	\$ 1,233,333	\$ 1,096,829	\$ 721,250
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,975,600</b>	<b>\$ 2,076,563</b>	<b>\$ 2,120,288</b>

Total Division Expenditures \$ 2,120,288  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 45,667	\$ 47,154	\$ 77,663
81020	Retirement TMRS	\$ 69,520	\$ 68,165	\$ 111,672
81021	Net Pension Liability Adjust	\$ (100,150)	\$ -	\$ -
81040	Employee Insurance	\$ 86,478	\$ 76,368	\$ 136,135
81050	Workers' Compensation	\$ 7,715	\$ 10,914	\$ 10,910
81080	Longevity	\$ -	\$ 2,361	\$ 3,120
81090	Overtime	\$ 67,123	\$ 78,775	\$ 65,000
81100	Salaries & Wages - Full Time	\$ 541,382	\$ 547,298	\$ 947,081
81198	Accrued Wages	\$ (1,177)	\$ 2,109	\$ -
81199	Salaries & Wages Adj	\$ (2,781)	\$ -	\$ -
82040	Postage	\$ 468	\$ 641	\$ 100
82120	Equipment Rental	\$ 13,146	\$ 25,134	\$ 10,000
82160	Training/Travel	\$ 2,629	\$ 9,373	\$ 15,000
82210	Enterprise Car Rental Program	\$ -	\$ 90,988	\$ -
82450	Radio Maintenance	\$ 357	\$ 456	\$ 357
82700	Professional Fees	\$ 303	\$ 5,254	\$ 7,000
82820	Membership/Subscriptions	\$ -	\$ 5,100	\$ -
83010	Office Supplies	\$ 817	\$ 451	\$ 750
83040	Janitorial Supplies	\$ 220	\$ -	\$ -
83060	Uniforms/Boots	\$ 15,616	\$ 13,911	\$ 17,000
83240	Chemical Supplies	\$ 15,705	\$ 6,837	\$ 7,000
83280	Minor Tools	\$ 15,413	\$ 15,176	\$ 15,000
83290	Safety/PPE	\$ 2,315	\$ 6,881	\$ 6,000
83300	Department Supplies	\$ 6,715	\$ 15,468	\$ 5,500
83460	Auto Maintenance	\$ -	\$ 15,428	\$ -
83480	Machine & Equipment Maintenance	\$ 6,015	\$ 38,762	\$ 5,000
83505	Utility Line Cuts	\$ 36,165	\$ 67,619	\$ 60,000
83510	Water Maintenance	\$ 484,101	\$ 301,319	\$ 300,000
83511	Sewer Maintenance	\$ 284,728	\$ 290,395	\$ 205,000
83515	Water Taps	\$ 190,051	\$ 160,350	\$ 50,000
83516	Sewer Taps	\$ 177,283	\$ 162,335	\$ 50,000
83600	Fire Hydrant Maintenance	\$ 11,587	\$ 9,644	\$ 15,000
83700	Inventory Adjustment	\$ (1,811)	\$ 3,793	\$ -
<b>Division Total: Utilities</b>		<b>\$ 1,975,600</b>	<b>\$ 2,078,460</b>	<b>\$ 2,120,288</b>

**Program:** Public Works  
**Division:** Meter Services - 085



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 5

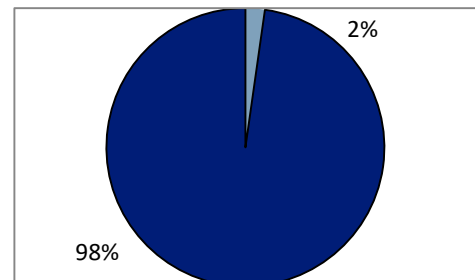
- Installed and connected over 389 new construction water services and changed out 224 registers from 3G to 4G.
- Began researching options for future transition from AMR to AMI meter reading system. Identified the pricing and scope of work for a transition project.
- Developing a list of meter vault replacements to enhance the overall serviceability of large meters in the future. American Rescue Plan funding was used to order two new meter vaults this year. One was installed at the Maintenance Facility.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 251,045	\$ 308,742	\$ 311,683
Contractual/Fixed	\$ 6,691	\$ 50,286	\$ 15,850
Supplies	\$ 99,397	\$ 85,651	\$ 91,750
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 210,792	\$ 62,907	\$ 115,000
<b>Total Expenditures</b>	<b>\$ 567,924</b>	<b>\$ 507,585</b>	<b>\$ 534,283</b>

Total Division Expenditures \$ 534,283  
 Total Utility Fund Expenditures \$ 23,858,073

Ratio of FY24 Utility Fund Expense



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 13,403	\$ 17,672	\$ 17,743
81020	Retirement TMRS	\$ 20,501	\$ 25,422	\$ 25,513
81021	Net Pension Liability Adjust	\$ (29,534)	\$ -	\$ -
81040	Employee Insurance	\$ 25,990	\$ 27,573	\$ 33,955
81050	Workers' Compensation	\$ 1,719	\$ 2,207	\$ 2,535
81080	Longevity	\$ -	\$ 1,246	\$ 1,920
81090	Overtime	\$ 13,957	\$ 25,118	\$ 10,000
81100	Salaries & Wages - Full Time	\$ 165,800	\$ 208,497	\$ 220,017
81198	Accrued Wages	\$ 4,672	\$ 1,007	\$ -
81199	Salaries & Wages Adj	\$ 34,535	\$ -	\$ -
82030	Information Technology	\$ 6,376	\$ 6,965	\$ 11,750
82040	Postage	\$ -	\$ -	\$ 100
82160	Training/Travel	\$ 315	\$ 3,309	\$ 3,000
82210	Enterprise Car Rental Program	\$ -	\$ 40,011	\$ -
82700	Professional Fees	\$ -	\$ -	\$ 1,000
83010	Office Supplies	\$ 379	\$ 75	\$ 500
83060	Uniforms/Boots	\$ 3,807	\$ 5,155	\$ 4,500
83280	Minor Tools	\$ 5,556	\$ 7,349	\$ 4,000
83290	Safety/PPE	\$ 97	\$ 384	\$ 750
83300	Department Supplies	\$ 706	\$ 3,391	\$ 2,000
83540	Water Meter Maintenance	\$ 88,852	\$ 69,296	\$ 80,000
85640	Meters	\$ 210,792	\$ 62,907	\$ 115,000
<b>Division Total: Meter Services</b>		<b>\$ 567,924</b>	<b>\$ 507,585</b>	<b>\$ 534,283</b>

**Program:** Public Works  
**Division:** Paw Paw WWT - 088



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

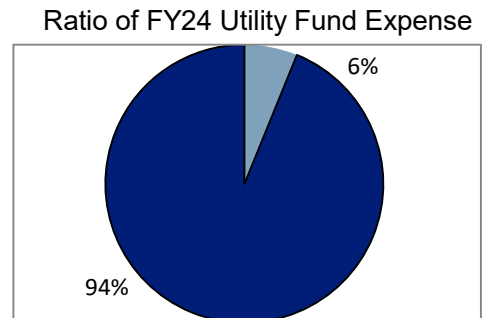
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 14

- Coordinated and worked with project contractors and staff on the first phase of the Paw Paw WWTP Headworks and Miscellaneous Improvements project which required multiple plant process shutdowns and bypassing of process flows to complete construction activities.
- Completed the installation of two new refrigerated automatic water quality samplers in the Paw Paw WWTP influent and effluent streams.
- Five of the WWTP operators working at Paw Paw WWTP completed all the required training and testing and earned their state issued licenses.
- Completed the replacement of two new grit pumps at the Paw Paw WWTP Headworks, making the grit pumping system more reliable for operations.
- Completed the replacement of two new grit vortex units at the Paw Paw WWTP Headworks that will more effectively isolate grit from the influent stream of the plant, further preventing grit infiltration into the primary clarifiers.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 613,135	\$ 897,793	\$ 994,568
Contractual/Fixed	\$ 272,773	\$ 370,113	\$ 316,250
Supplies	\$ 152,105	\$ 215,291	\$ 160,350
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,038,013</b>	<b>\$ 1,483,196</b>	<b>\$ 1,471,168</b>

Total Division Expenditures \$ 1,471,168  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 38,203	\$ 51,916	\$ 57,453
81015	Social Security - Part Time	\$ 1,346	\$ -	\$ -
81020	Retirement TMRS	\$ 58,236	\$ 75,265	\$ 82,612
81021	Net Pension Liability Adjust	\$ (83,893)	\$ -	\$ -
81040	Employee Insurance	\$ 51,400	\$ 64,482	\$ 95,440
81050	Workers' Compensation	\$ 5,124	\$ 5,912	\$ 8,049
81080	Longevity	\$ -	\$ 1,290	\$ 2,340
81090	Overtime	\$ 99,808	\$ 116,654	\$ 50,000
81100	Salaries & Wages - Full Time	\$ 409,641	\$ 576,582	\$ 698,674
81150	Salaries & Wages - Part Time	\$ 17,598	\$ -	\$ -
81198	Accrued Wages	\$ 3,819	\$ 5,691	\$ -
81199	Salaries & Wages Adj	\$ 11,854	\$ -	\$ -
82040	Postage	\$ 132	\$ 883	\$ 250
82120	Equipment Rental	\$ 523	\$ 22,681	\$ 7,000
82160	Training/Travel	\$ 8,774	\$ 12,565	\$ 12,000
82210	Enterprise Car Rental Program	\$ -	\$ 46,698	\$ -
82620	Electricity	\$ 135,743	\$ 171,333	\$ 165,000
82700	Professional Fees	\$ 126,459	\$ 103,096	\$ 120,000
82820	Membership/Subscriptions	\$ 1,142	\$ 759	\$ 500
82930	Mowing	\$ -	\$ 6,303	\$ 6,500
83010	Office Supplies	\$ 1,469	\$ 2,620	\$ 700
83040	Janitorial Supplies	\$ 586	\$ 1,914	\$ 600
83060	Uniforms/Boots	\$ 7,409	\$ 8,561	\$ 6,000
83160	Auto/Equip Fuel	\$ -	\$ 29	\$ 50
83180	Oil & Lubricants	\$ 2,983	\$ 1,316	\$ 2,000
83240	Chemical Supplies	\$ 53,968	\$ 66,853	\$ 50,000
83260	Electrical Supplies	\$ 704	\$ 2,835	\$ 1,500
83280	Minor Tools	\$ 1,207	\$ 1,483	\$ 2,000
83290	Safety/PPE	\$ 6,856	\$ 6,505	\$ 3,500
83300	Department Supplies	\$ 6,318	\$ 12,230	\$ 8,000
83302	Lab Supplies	\$ -	\$ 5,796	\$ 5,000
83430	Lift Stat Maintenance	\$ 6,831	\$ 13,097	\$ 9,000
83440	Building Maintenance	\$ 2,760	\$ 8,984	\$ 2,000
83480	Machine & Equipment Maintenance	\$ 61,015	\$ 88,864	\$ 75,000
<b>Division Total: Paw Paw WWT</b>		<b>\$ 1,038,013</b>	<b>\$ 1,483,196</b>	<b>\$ 1,471,168</b>

**Program:** Public Works  
**Division:** Environmental Services - 090



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

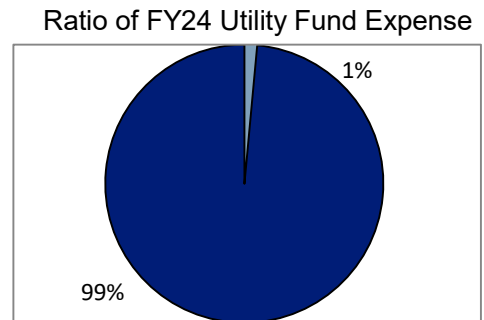
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 4

- Purchased a new trailer outfitted with a custom designed wrap. This trailer will be used for community events to educate citizens on the storm water, grease disposal, and the environment as a whole.
- A Water Quality Specialist position was added to the Environmental Services Division. This position was transferred over from the Utilities Division. The position helps maintain proper chlorine residuals in the distribution system and responds to emergencies and citizen concerns regarding water quality.
- Coverage under the TCEQ's Multi-Sector General Permit began for the Maintenance Facility. The Environmental Services team will use Best Management Practices and continuously monitor storm water runoff from the Maintenance Facility to ensure it meets all state and federal standards.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 131,953	\$ 232,062	\$ 279,145
Contractual/Fixed	\$ 29,584	\$ 224,522	\$ 65,600
Supplies	\$ 7,308	\$ 36,576	\$ 10,350
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 168,845</b>	<b>\$ 493,160</b>	<b>\$ 355,095</b>

Total Division Expenditures \$ 355,095  
 Total Utility Fund Expenditures \$ 23,858,073





**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 9,025	\$ 13,703	\$ 16,088
81015	Social Security - Part Time	\$ 653	\$ -	\$ -
81020	Retirement TMRS	\$ 14,982	\$ 19,532	\$ 23,133
81021	Net Pension Liability Adjust	\$ (21,584)	\$ -	\$ -
81040	Employee Insurance	\$ 14,401	\$ 14,948	\$ 27,253
81050	Workers' Compensation	\$ 984	\$ 1,594	\$ 2,372
81080	Longevity	\$ -	\$ 44	\$ 360
81090	Overtime	\$ -	\$ 4,683	\$ 4,000
81100	Salaries & Wages - Full Time	\$ 122,063	\$ 175,360	\$ 205,939
81150	Salaries & Wages - Part Time	\$ 8,535	\$ -	\$ -
81198	Accrued Wages	\$ (658)	\$ 2,199	\$ -
81199	Salaries & Wages Adj	\$ (16,449)	\$ -	\$ -
82030	Information Technology	\$ 9,640	\$ 12,089	\$ 10,000
82040	Postage	\$ 71	\$ 507	\$ 200
82160	Training/Travel	\$ 5,779	\$ 5,297	\$ 4,000
82180	Tuition Reimbursement	\$ -	\$ -	\$ 5,250
82210	Enterprise Car Rental Program	\$ -	\$ 3,086	\$ -
82700	Professional Fees	\$ 12,532	\$ 198,300	\$ 41,250
82740	Advertising	\$ 1,493	\$ 4,986	\$ 4,000
82780	Printing & Binding	\$ -	\$ 257	\$ 500
82820	Membership/Subscriptions	\$ 70	\$ -	\$ 400
83010	Office Supplies	\$ 670	\$ 1,231	\$ 1,000
83040	Janitorial Supplies	\$ 235	\$ 643	\$ 350
83060	Uniforms/Boots	\$ 1,046	\$ 1,641	\$ 1,000
83240	Chemical Supplies	\$ -	\$ 892	\$ 500
83280	Minor Tools	\$ 653	\$ 5,028	\$ 1,000
83290	Safety/PPE	\$ 11	\$ 1,391	\$ 1,000
83300	Department Supplies	\$ 3,961	\$ 7,924	\$ 2,500
83310	Equipment	\$ -	\$ 8,965	\$ -
83440	Building Maintenance	\$ 616	\$ -	\$ 1,500
83480	Machine & Equipment Maintenance	\$ 115	\$ 8,860	\$ 1,500
<b>Division Total: Environmental Services</b>		<b>\$ 168,845</b>	<b>\$ 493,160</b>	<b>\$ 355,095</b>

**Program: Administration**  
**Division: Utilities Customer Service - 091**



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

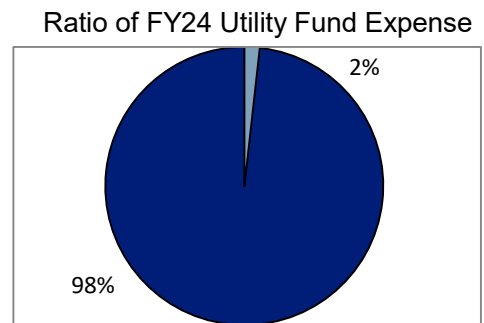
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 5

- Utility Billing created 1200+ new addresses/accounts and processed paperwork, took payments, and assisted customers.
- Enhanced both the new service and transfer applications for an expedited and more user friendly experience.
- Trained new staff regarding ordinances, policies, procedures, cash handling practices, and billing.
- Began working with a third-party company to collect unpaid balances.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 197,024	\$ 240,803	\$ 312,816
Contractual/Fixed	\$ 155,206	\$ 131,996	\$ 110,250
Supplies	\$ 1,639	\$ 1,472	\$ 2,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 353,870</b>	<b>\$ 374,271</b>	<b>\$ 425,366</b>

Total Division Expenditures \$ 425,366  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 14,054	\$ 13,563	\$ 17,963
81020	Retirement TMRS	\$ 21,601	\$ 19,656	\$ 25,830
81021	Net Pension Liability Adjust	\$ (31,119)	\$ -	\$ -
81040	Employee Insurance	\$ 19,888	\$ 26,590	\$ 33,965
81050	Workers' Compensation	\$ 193	\$ 229	\$ 242
81080	Longevity	\$ -	\$ 171	\$ 660
81090	Overtime	\$ 3,619	\$ 4,157	\$ 4,000
81100	Salaries & Wages - Full Time	\$ 184,669	\$ 175,793	\$ 230,156
81198	Accrued Wages	\$ 1,665	\$ 644	\$ -
81199	Salaries & Wages Adj	\$ (17,547)	\$ -	\$ -
82030	Information Technology	\$ 6,831	\$ -	\$ -
82040	Postage	\$ 71,359	\$ 79,550	\$ 64,000
82160	Training/Travel	\$ 496	\$ 700	\$ 1,000
82180	Tuition Reimbursement	\$ -	\$ -	\$ 5,250
82690	Collection Agency Fees	\$ -	\$ 666	\$ -
82700	Professional Fees	\$ 46,799	\$ 21,354	\$ 11,000
82780	Printing & Binding	\$ 29,721	\$ 29,726	\$ 29,000
83010	Office Supplies	\$ 1,163	\$ 1,410	\$ 1,500
83060	Uniforms/Boots	\$ 476	\$ 62	\$ 800
<b>Division Total: Utilities Customer Service</b>		<b>\$ 353,870</b>	<b>\$ 374,271</b>	<b>\$ 425,366</b>

**Program: Administration**  
**Division: Non-Departmental - 092**



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

FY 2022/2023 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

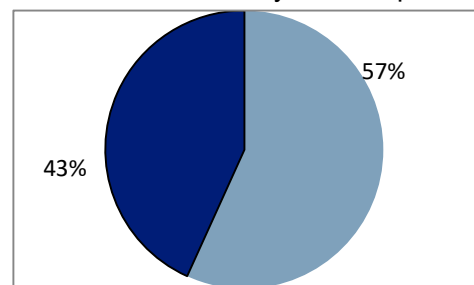
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**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 6,944,768	\$ 8,911,116	\$ 12,319,986
Supplies	\$ -	\$ 1,382	\$ 1,130,000
Debt Service	\$ -	\$ 63,120	\$ 93,671
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 6,944,768</b>	<b>\$ 8,975,619</b>	<b>\$ 13,543,657</b>

Total Division Expenditures \$ 13,543,657  
 Total Utility Fund Expenditures \$ 23,858,073

Ratio of FY24 Utility Fund Expense



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 092 - Non-Departmental				
82210	Enterprise Car Rental Program	\$ 113,695	\$ -	\$ 370,000
82620	Electricity	\$ 30,627	\$ 30,627	\$ 30,627
82700	Professional Fees	\$ -	\$ 43,350	\$ -
82905	Grant Match	\$ -	\$ -	\$ 20,000
83285	Capital Requests	\$ 211,748	\$ -	\$ 1,130,000
83980	Miscellaneous	\$ -	\$ 1,382	\$ -
84010	Overhead Water to GF	\$ 702,143	\$ 807,480	\$ 853,352
84020	Overhead Sewer to GF	\$ 702,142	\$ 807,480	\$ 853,352
84060	Insurance-Liability	\$ 192,734	\$ 215,218	\$ 245,000
84130	Contracts & Agreements	\$ 27,250	\$ 32,848	\$ 30,000
84140	Contingency	\$ 24,129	\$ 66,473	\$ 50,000
84170	Credit Card Merchant Fees	\$ 219,664	\$ 334,911	\$ 315,000
84180	Claims and Refunds	\$ 108,516	\$ 352	\$ -
84260	Interest Expense	\$ 2,599	\$ 1,788	\$ 4,453
84270	Lease Payments	\$ -	\$ 63,120	\$ 93,671
84450	Trans/I&S Fund	\$ 4,342,605	\$ 5,680,376	\$ 8,523,202
84460	Bond Amortization Expense	\$ (302,330)	\$ -	\$ -
84660	Franchise Fees	\$ 780,993	\$ 890,214	\$ 1,025,000
<b>Division Total: Non-Departmental</b>		<b>\$ 7,156,516</b>	<b>\$ 8,975,619</b>	<b>\$ 13,543,657</b>

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



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

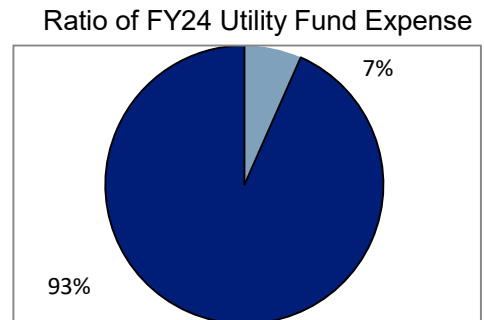
**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff:** 12

- The Public Works Design Manual was adopted by Council in March. This manual is the first of its kind in Denison and collaborates design standards for utilities, landscaping, streets, storm water, and more into one easy to read resource for developers and staff.
- The Stormwater Manual was replaced by the Design Manual and the integrated iSWM program from NCTCOG. The manual was updated based on developer and engineer feedback and now provides additional guidance on calculation methodology and when additional study is needed.
- A drainage plan review was added to all new build permits. The submittal is simple, yet effective, at showing how the grading of the lot will draw water away from the building and nearby structures. This is also a tool to help developers determine how close to a floodplain and creeks is safe.
- Impact Fees for water, wastewater, and roadway were adopted by the City Council in April. New development in Denison will need to contribute a share of necessary cost to improve treatment, distribution, collection, and roadways based on the development's impact to those systems.
- The Conceptual Storm Water Master Plan was completed, providing modeling and preliminary project information to address areas of known flooding concern in Denison. Projects can be added to the CIP and contributed by development in the area.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 577,030	\$ 897,010	\$ 1,192,598
Contractual/Fixed	\$ 371,890	\$ 768,320	\$ 385,100
Supplies	\$ 9,527	\$ 25,718	\$ 5,800
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 958,447</b>	<b>\$ 1,691,048</b>	<b>\$ 1,583,498</b>

Total Division Expenditures \$ 1,583,498  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 39,049	\$ 51,582	\$ 71,488
81015	Social Security - Part Time	\$ -	\$ 631	\$ -
81020	Retirement TMRS	\$ 60,470	\$ 75,841	\$ 102,794
81021	Net Pension Liability Adjust	\$ (87,112)	\$ -	\$ -
81040	Employee Insurance	\$ 32,374	\$ 55,476	\$ 82,852
81050	Workers' Compensation	\$ 312	\$ 643	\$ 977
81080	Longevity	\$ -	\$ 2,906	\$ 3,780
81100	Salaries & Wages - Full Time	\$ 529,474	\$ 697,487	\$ 930,707
81150	Salaries & Wages - Part Time	\$ -	\$ 7,820	\$ -
81198	Accrued Wages	\$ 10,923	\$ 4,624	\$ -
81199	Salaries & Wages Adj	\$ (8,459)	\$ -	\$ -
82030	Information Technology	\$ 90,427	\$ 95,625	\$ 98,000
82040	Postage	\$ 196	\$ 310	\$ 300
82160	Training/Travel	\$ 6,961	\$ 14,640	\$ 13,000
82210	Enterprise Car Rental Program	\$ -	\$ 55,197	\$ -
82700	Professional Fees	\$ 273,459	\$ 599,684	\$ 271,000
82820	Membership/Subscriptions	\$ 847	\$ 2,864	\$ 2,800
83010	Office Supplies	\$ 6,555	\$ 8,527	\$ 2,500
83060	Uniforms/Boots	\$ 882	\$ 4,535	\$ 1,000
83120	Food	\$ 999	\$ 4,720	\$ 1,500
83290	Safety/ PPE	\$ -	\$ -	\$ 300
83300	Department Supplies	\$ -	\$ 3,118	\$ -
83980	Miscellaneous	\$ 1,090	\$ 4,819	\$ 500
<b>Division Total: Public Works Administration</b>		<b>\$ 958,447</b>	<b>\$ 1,691,048</b>	<b>\$ 1,583,498</b>

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



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 2

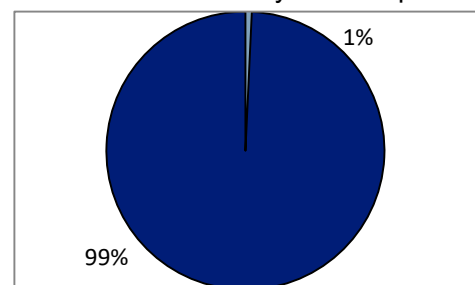
- Assisted the Street Maintenance division with the stabilization of the creek in the 2100 block of Renaissance Drive.
- Continued maintenance on all drains and drop inlets through out Denison.
- Cleaned out debris in several creeks causing drainage to fail.
- Assisted the Street Maintenance division with street repairs, right-of-way clearing, and additional projects, as needed.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 60,385	\$ 49,958	\$ 105,346
Contractual/Fixed	\$ -	\$ 1,086	\$ 4,500
Supplies	\$ 2,728	\$ 3,069	\$ 4,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 6,192	\$ 81,539	\$ 65,500
<b>Total Expenditures</b>	<b>\$ 69,304</b>	<b>\$ 135,652</b>	<b>\$ 180,046</b>

Total Division Expenditures \$ 180,046  
 Total Utility Fund Expenditures \$ 23,858,073

Ratio of FY24 Utility Fund Expense





**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 3,694	\$ 2,808	\$ 5,876
81020	Retirement TMRS	\$ 5,568	\$ 4,053	\$ 8,450
81021	Net Pension Liability Adjust	\$ (8,021)	\$ -	\$ -
81040	Employee Insurance	\$ 9,028	\$ 5,250	\$ 13,525
81050	Workers' Compensation	\$ 513	\$ 1,216	\$ 679
81080	Longevity	\$ -	\$ 18	\$ 180
81090	Overtime	\$ 132	\$ 1,900	\$ 3,000
81100	Salaries & Wages - Full Time	\$ 48,641	\$ 35,386	\$ 73,636
81198	Accrued Wages	\$ 335	\$ (673)	\$ -
81199	Salaries & Wages Adj	\$ 495	\$ -	\$ -
82120	Equipment Rental	\$ -	\$ -	\$ 3,000
82160	Training/Travel	\$ -	\$ 1,086	\$ 1,500
83060	Uniforms/Boots	\$ 2,089	\$ 1,789	\$ 2,000
83280	Minor Tools	\$ 639	\$ 945	\$ 1,200
83290	Safety/PPE	\$ -	\$ 335	\$ 1,500
85530	Drainage	\$ 6,192	\$ 81,539	\$ 65,500
<b>Division Total: Storm Water Operations</b>		<b>\$ 69,304</b>	<b>\$ 135,653</b>	<b>\$ 180,046</b>

**Program:** Public Works  
**Division:** Duck Creek WWT - 095



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

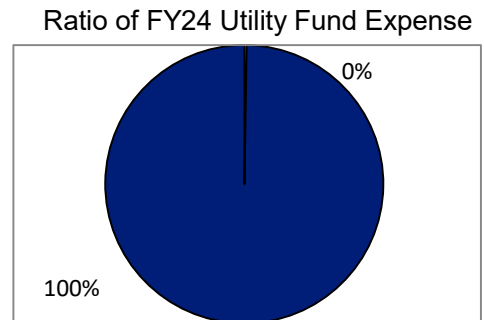
**FY 2022/2023 Accomplishments:** **Total Number of Full-Time Staff:** 0

- Worked with a local contractor to perform a cleaning of the lift station wet well removing accumulated solids that could impact pump performance.
- Completed the installation of a new control valve at the pipe scouring access port on the lift station force main.

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 21,888	\$ 30,265	\$ 26,000
Supplies	\$ 15,236	\$ 31,658	\$ 34,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 37,124</b>	<b>\$ 61,923</b>	<b>\$ 60,000</b>

Total Division Expenditures \$ 60,000  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 095 - Duck Creek WWT				
82620	Electricity	\$ 21,888	\$ 27,584	\$ 26,000
82930	Mowing	\$ -	\$ 2,681	\$ -
83430	Lift Stat Maintenance	\$ 11,034	\$ 13,642	\$ 16,000
83480	Machine & Equipment Maintenance	\$ 4,203	\$ 18,015	\$ 18,000
<b>Division Total: Duck Creek WWT</b>		<b>\$ 37,124</b>	<b>\$ 61,923</b>	<b>\$ 60,000</b>

Program: Public Works  
 Division: Iron Ore WWT - 096



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

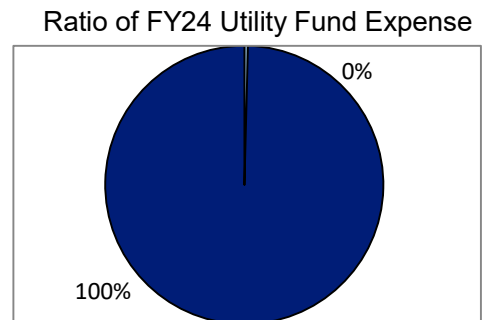
FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 0

- Completed the replacement of one 150HP lift station pump.
- Worked with a local contractor to perform a cleaning of the lift station wet well, removing accumulated solids that could impact pump performance.
- Worked with the lift station pump OEM to install additional pump performance monitoring that will allow operations to respond and troubleshoot pump issues prior to failure.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 41,859	\$ 49,234	\$ 54,750
Supplies	\$ 22,086	\$ 37,750	\$ 40,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 17,349	\$ -
<b>Total Expenditures</b>	<b>\$ 63,945</b>	<b>\$ 104,333</b>	<b>\$ 94,750</b>

Total Division Expenditures \$ 94,750  
 Total Utility Fund Expenditures \$ 23,858,073



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 096 - Iron Ore WWT				
82620	Electricity	\$ 41,859	\$ 48,237	\$ 54,000
82930	Mowing	\$ -	\$ 996	\$ 750
83430	Lift Stat Maintenance	\$ 2,140	\$ 25,394	\$ 20,000
83480	Machine & Equipment Maintenance	\$ 19,946	\$ 12,357	\$ 20,000
85110	Machinery/ Equipment	\$ -	\$ 17,349	\$ -
<b>Division Total: Iron Ore WWT</b>		<b>\$ 63,945</b>	<b>\$ 104,333</b>	<b>\$ 94,750</b>

**Program:** Public Works  
**Division:** NTRA WWT - 097



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

FY 2022/2023 Accomplishments: Total Number of Full-Time Staff: 2

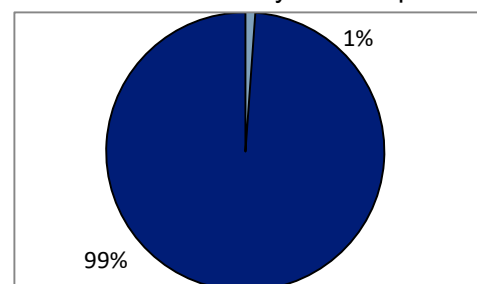
- Worked with Denison Fire Rescue to conduct the first controlled burn of the NTRA A Cell Wetlands to revitalize the vegetation and increase treatment effectiveness.
- Completed the replacement of a sludge valve at the Primary Clarifier to restore proper operation of the sludge feed line.
- Completed the replacement of Sludge Pump #2 to restore proper pump capacity.
- Completed the replacement of damaged flight and chain components in the Primary Clarifier.

Expenditures Summary

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ 128,348	\$ 150,802	\$ 155,570
Contractual/Fixed	\$ 68,610	\$ 79,459	\$ 93,850
Supplies	\$ 21,109	\$ 25,135	\$ 23,360
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 218,068</b>	<b>\$ 255,396</b>	<b>\$ 272,780</b>

Total Division Expenditures \$ 272,780  
 Total Utility Fund Expenditures \$ 23,858,073

Ratio of FY24 Utility Fund Expense



**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 6,280	\$ 9,007	\$ 9,066
81020	Retirement TMRS	\$ 9,416	\$ 12,844	\$ 13,037
81021	Net Pension Liability Adjust	\$ (13,564)	\$ -	\$ -
81040	Employee Insurance	\$ 7,750	\$ 10,066	\$ 13,675
81050	Workers' Compensation	\$ 888	\$ 1,059	\$ 1,278
81080	Longevity	\$ -	\$ 1,479	\$ 1,560
81090	Overtime	\$ 16,037	\$ 20,999	\$ 6,000
81100	Salaries & Wages - Full Time	\$ 66,514	\$ 95,841	\$ 110,954
81198	Accrued Wages	\$ 2,373	\$ (493)	\$ -
81199	Salaries & Wages Adj	\$ 32,655	\$ -	\$ -
82160	Training/Travel	\$ 998	\$ 369	\$ 1,500
82620	Electricity	\$ 17,890	\$ 20,326	\$ 23,000
82630	Gas & Propane	\$ 1,310	\$ 1,479	\$ 1,200
82700	Professional Fees	\$ 48,363	\$ 54,181	\$ 68,000
82820	Membership/Subscriptions	\$ 50	\$ -	\$ 150
82930	Mowing	\$ -	\$ 3,104	\$ -
83060	Uniforms/Boots	\$ 410	\$ 796	\$ 960
83180	Oil & Lubricants	\$ 715	\$ 33	\$ 1,000
83240	Chemical Supplies	\$ 3,921	\$ 5,479	\$ 4,000
83260	Electrical Supplies	\$ 47	\$ -	\$ 100
83280	Minor Tools	\$ -	\$ 126	\$ 100
83290	Safety/ PPE	\$ 660	\$ -	\$ -
83300	Department Supplies	\$ 882	\$ 1,217	\$ 500
83430	Lift Stat Maintenance	\$ 97	\$ 717	\$ 1,200
83440	Building Maintenance	\$ 5,589	\$ 6,724	\$ 6,500
83480	Machine & Equipment Maintenance	\$ 8,788	\$ 10,043	\$ 9,000
<b>Division Total: NTRA WWT</b>		<b>\$ 218,068</b>	<b>\$ 255,396</b>	<b>\$ 272,780</b>

**Program:** Administration  
**Division:** Emergency Operations Center - 099



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

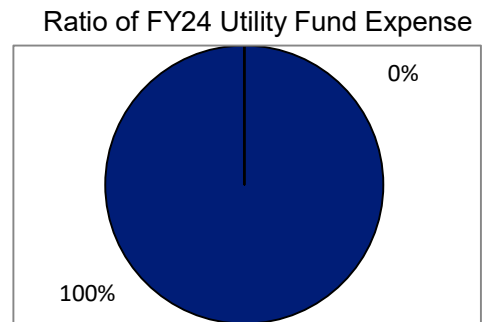
FY 2022/2023 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

- N/A

**Expenditures Summary**

	FY2022 Actual	FY2023 Estimated	FY2024 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ 283	\$ -	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 283</b>	<b>\$ -</b>	<b>\$ -</b>

Total Division Expenditures	\$ -
Total Utility Fund Expenditures	\$ 23,858,073





**City of Denison  
2023/2024 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 099 - Emergency Operations Center (EOC)				
83120	Food	\$ 283	\$ -	\$ -
<b>Division Total: Emergency Operations Center</b>		<b>\$ 283</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>		<b>\$ 205,000</b>	<b>\$ 823,293</b>	<b>\$ 845,000</b>
<b>Bad Debt Expense</b>		<b>\$ 97,188</b>	<b>\$ 142,231</b>	<b>\$ 130,000</b>
<b>Utility Fund Expense Total:</b>		<b>\$ 15,047,003</b>	<b>\$ 19,497,208</b>	<b>\$ 23,858,073</b>

# DEBT SERVICES



**City of Denison  
2023/2024 Budget  
General Interest & Sinking Fund - Fund 010**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 1,409,595	\$ 986,455	\$ 1,867,737
<b>Revenues</b>			
Tax Revenue	\$ 1,881,329	\$ 1,773,844	\$ 1,737,726
THF Annual Payment Transfer (Fund 14)	\$ -	\$ 793,519	\$ 793,519
Series 2016B Reserves Transfer (Fund 14)	\$ -	\$ 822,702	\$ -
Series 2018A Transfer (Fund 33)	\$ -	\$ 117,051	\$ 114,161
Series 2020B Transfer (Fund 15)	\$ -	\$ -	\$ -
Series 2021A Transfer (Fund 33)	\$ -	\$ 407,400	\$ 458,700
Series 2022B (DDA Payment)	\$ -	\$ 356,100	\$ 353,944
Series 2022C Transfer (Fund 33)	\$ -	\$ -	\$ 134,599
Transfer In (Fund 60)	\$ -	\$ -	\$ 200,000
Interest Earned	\$ 5,129	\$ 75,000	\$ 60,000
<b>Total Revenues</b>	<b>\$ 1,886,458</b>	<b>\$ 4,345,616</b>	<b>\$ 3,852,648</b>
<b>Expenditures</b>			
Bond Payments - Principal	\$ 1,276,300	\$ 2,358,000	\$ 2,725,600
Bond Payments - Interest	\$ 450,414	\$ 1,072,414	\$ 1,080,471
Paying Agent Fees	\$ 11,448	\$ 17,500	\$ 16,000
GF Bond Transfer (Fund 14)	\$ 587,855	\$ -	\$ -
Reserves for 2016B Final Payment	\$ -	\$ -	\$ 822,702
<b>Total Expenditures</b>	<b>\$ 2,326,017</b>	<b>\$ 3,447,914</b>	<b>\$ 4,644,773</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 16,420</b>	<b>\$ (16,420)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 986,455</b>	<b>\$ 1,867,737</b>	<b>\$ 1,075,612</b>

**City of Denison  
2023/2024 Budget  
Utility Interest & Sinking Fund - Fund 024**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 1,810,451	\$ 1,414,458	\$ 1,009,932
<b>Revenues</b>			
Transfer from WS Fund-current bond pmts Series 2022A (DDA Payment)	\$ 4,342,605	\$ 5,680,376	\$ 8,523,202
Interest Earned	\$ -	\$ 204,482	\$ 205,025
	\$ 8,025	\$ 115,000	\$ 100,000
<b>Total Revenues</b>	<b>\$ 4,350,630</b>	<b>\$ 5,999,857</b>	<b>\$ 8,828,227</b>
<b>Expenditures</b>			
Bond Payments - Principal	\$ 2,698,700	\$ 3,362,000	\$ 4,449,400
Bond Payments - Interest	\$ 1,741,110	\$ 2,739,334	\$ 4,736,106
GTUA	\$ 290,907	\$ 291,049	\$ 292,720
Paying Agent Fees	\$ 15,907	\$ 12,000	\$ 16,000
<b>Total Expenditures</b>	<b>\$ 4,746,623</b>	<b>\$ 6,404,383</b>	<b>\$ 9,494,227</b>
<b>Transfers/Audit Adjustments/Accruals</b>	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	<b>\$ 1,414,458</b>	<b>\$ 1,009,932</b>	<b>\$ 343,932</b>

**City of Denison  
2023/2024 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
09/30/2024	249,480.00	43,240.26	292,720.26
09/30/2025	255,960.00	38,021.14	293,981.14
09/30/2026	262,440.00	32,410.50	294,850.50
09/30/2027	268,920.00	26,424.24	295,344.24
09/30/2028	275,400.00	20,069.66	295,469.66
09/30/2029	281,880.00	13,358.16	295,238.16
09/30/2030	255,960.00	6,347.80	262,307.80
<b>Total</b>	<b>1,850,040.00</b>	<b>179,871.76</b>	<b>2,029,911.76</b>

**City of Denison**  
**2023/2024 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
09/30/2024	435,000	93,800.00	528,800.00
09/30/2025	450,000	76,400.00	526,400.00
09/30/2026	470,000	58,400.00	528,400.00
09/30/2027	485,000	39,600.00	524,600.00
09/30/2028	505,000	20,200.00	525,200.00
<b>Total</b>	<b>2,345,000</b>	<b>288,400.00</b>	<b>2,633,400.00</b>

**City of Denison**  
**2023/2024 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
09/30/2024	435,000.00	30,975.00	465,975.00
09/30/2025	450,000.00	15,750.00	465,750.00
<b>Total</b>	<b>885,000.00</b>	<b>46,725.00</b>	<b>931,725.00</b>

**City of Denison  
2023/2024 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
09/30/2024	110,000.00	40,375.00	150,375.00
09/30/2025	115,000.00	36,437.50	151,437.50
09/30/2026	120,000.00	32,325.00	152,325.00
09/30/2027	120,000.00	28,125.00	148,125.00
09/30/2028	125,000.00	23,837.50	148,837.50
09/30/2029	130,000.00	19,375.00	149,375.00
09/30/2030	135,000.00	15,075.00	150,075.00
09/30/2031	140,000.00	10,950.00	150,950.00
09/30/2032	145,000.00	6,675.00	151,675.00
09/30/2033	150,000.00	2,250.00	152,250.00
<b>Total</b>	<b>1,290,000.00</b>	<b>215,425.00</b>	<b>1,505,425.00</b>



**City of Denison  
2023/2024 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
09/30/2024	300,000.00	159,375.00	459,375.00
09/30/2025	310,000.00	146,425.00	456,425.00
09/30/2026	325,000.00	133,725.00	458,725.00
09/30/2027	335,000.00	120,525.00	455,525.00
09/30/2028	350,000.00	106,825.00	456,825.00
09/30/2029	365,000.00	92,525.00	457,525.00
09/30/2030	380,000.00	77,625.00	457,625.00
09/30/2031	395,000.00	62,125.00	457,125.00
09/30/2032	410,000.00	48,075.00	458,075.00
09/30/2033	420,000.00	35,625.00	455,625.00
09/30/2034	435,000.00	22,256.25	457,256.25
09/30/2035	450,000.00	7,593.75	457,593.75
<b>Total</b>	<b>4,475,000.00</b>	<b>1,012,700.00</b>	<b>5,487,700.00</b>

**City of Denison  
2023/2024 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
09/30/2024	80,000.00	40,075.00	120,075.00
09/30/2025	85,000.00	36,587.50	121,587.50
09/30/2026	85,000.00	33,612.50	118,612.50
09/30/2027	90,000.00	30,550.00	120,550.00
09/30/2028	95,000.00	27,312.50	122,312.50
09/30/2029	95,000.00	24,225.00	119,225.00
09/30/2030	100,000.00	21,300.00	121,300.00
09/30/2031	100,000.00	18,300.00	118,300.00
09/30/2032	105,000.00	15,225.00	120,225.00
09/30/2033	110,000.00	12,000.00	122,000.00
09/30/2034	110,000.00	8,700.00	118,700.00
09/30/2035	115,000.00	5,325.00	120,325.00
09/30/2036	120,000.00	1,800.00	121,800.00
<b>Total</b>	<b>1,290,000.00</b>	<b>275,012.50</b>	<b>1,565,012.50</b>

**City of Denison  
2023/2024 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
02/15/2024	785,000.00	37,941.75	822,941.75
02/15/2025	800,000.00	22,963.50	822,963.50
02/15/2026	815,000.00	7,701.75	822,701.75
<b>Total</b>	<b>2,400,000.00</b>	<b>68,607.00</b>	<b>2,468,607.00</b>

**City of Denison  
2023/2024 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
09/30/2024	305,000.00	153,075.00	458,075.00
09/30/2025	315,000.00	143,775.00	458,775.00
09/30/2026	325,000.00	134,175.00	459,175.00
09/30/2027	335,000.00	124,275.00	459,275.00
09/30/2028	350,000.00	114,000.00	464,000.00
09/30/2029	360,000.00	103,350.00	463,350.00
09/30/2030	365,000.00	92,475.00	457,475.00
09/30/2031	375,000.00	81,375.00	456,375.00
09/30/2032	390,000.00	69,900.00	459,900.00
09/30/2033	400,000.00	58,050.00	458,050.00
09/30/2034	410,000.00	45,900.00	455,900.00
09/30/2035	430,000.00	33,300.00	463,300.00
09/30/2036	440,000.00	20,250.00	460,250.00
09/30/2037	455,000.00	6,825.00	461,825.00
<b>Total</b>	<b>5,255,000.00</b>	<b>1,180,725.00</b>	<b>6,435,725.00</b>

**City of Denison  
2023/2024 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
09/30/2024	295,000.00	23,166.00	318,166.00
09/30/2025	300,000.00	16,740.00	316,740.00
09/30/2026	310,000.00	10,152.00	320,152.00
09/30/2027	315,000.00	3,402.00	318,402.00
<b>Total</b>	<b>1,220,000.00</b>	<b>53,460.00</b>	<b>1,273,460.00</b>

**City of Denison  
2023/2024 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
09/30/2024	315,000.00	184,540.00	499,540.00
09/30/2025	325,000.00	171,740.00	496,740.00
09/30/2026	335,000.00	160,215.00	495,215.00
09/30/2027	345,000.00	150,015.00	495,015.00
09/30/2028	360,000.00	139,440.00	499,440.00
09/30/2029	370,000.00	128,490.00	498,490.00
09/30/2030	380,000.00	117,240.00	497,240.00
09/30/2031	390,000.00	105,690.00	495,690.00
09/30/2032	405,000.00	93,360.00	498,360.00
09/30/2033	415,000.00	80,240.00	495,240.00
09/30/2034	430,000.00	66,720.00	496,720.00
09/30/2035	445,000.00	52,720.00	497,720.00
09/30/2036	460,000.00	38,240.00	498,240.00
09/30/2037	475,000.00	23,280.00	498,280.00
09/30/2038	490,000.00	7,840.00	497,840.00
<b>Total</b>	<b>5,940,000.00</b>	<b>1,519,770.00</b>	<b>7,459,770.00</b>

**City of Denison  
2023/2024 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
09/30/2024	100,000.00	14,161.00	114,161.00
09/30/2025	105,000.00	11,198.75	116,198.75
09/30/2026	110,000.00	8,092.00	118,092.00
09/30/2027	110,000.00	4,913.00	114,913.00
09/30/2028	115,000.00	1,661.75	116,661.75
<b>Total</b>	<b>540,000.00</b>	<b>40,026.50</b>	<b>580,026.50</b>

**City of Denison  
2023/2024 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
09/30/2024	200,000.00	175,412.50	375,412.50
09/30/2025	210,000.00	165,162.50	375,162.50
09/30/2026	225,000.00	154,287.50	379,287.50
09/30/2027	235,000.00	142,787.50	377,787.50
09/30/2028	245,000.00	130,787.50	375,787.50
09/30/2029	260,000.00	118,162.50	378,162.50
09/30/2030	270,000.00	104,912.50	374,912.50
09/30/2031	285,000.00	92,462.50	377,462.50
09/30/2032	295,000.00	80,862.50	375,862.50
09/30/2033	310,000.00	68,762.50	378,762.50
09/30/2034	320,000.00	57,762.50	377,762.50
09/30/2035	330,000.00	48,012.50	378,012.50
09/30/2036	340,000.00	37,962.50	377,962.50
09/30/2037	350,000.00	27,612.50	377,612.50
09/30/2038	360,000.00	16,962.50	376,962.50
09/30/2039	370,000.00	5,781.25	375,781.25
<b>Total</b>	<b>4,605,000.00</b>	<b>1,427,693.75</b>	<b>6,032,693.75</b>



**City of Denison  
2023/2024 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
09/30/2024	315,000.00	69,037.50	384,037.50
09/30/2025	325,000.00	60,375.00	385,375.00
09/30/2026	330,000.00	52,250.00	382,250.00
09/30/2027	350,000.00	35,750.00	385,750.00
09/30/2028	365,000.00	18,250.00	383,250.00
<b>Total</b>	<b>1,685,000.00</b>	<b>235,662.50</b>	<b>1,920,662.50</b>

**City of Denison**  
**2023/2024 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
09/30/2024	240,000.00	23,944.00	263,944.00
09/30/2025	245,000.00	20,403.50	265,403.50
09/30/2026	250,000.00	16,790.00	266,790.00
09/30/2027	250,000.00	13,140.00	263,140.00
09/30/2028	255,000.00	9,453.50	264,453.50
09/30/2029	260,000.00	5,694.00	265,694.00
09/30/2030	260,000.00	1,898.00	261,898.00
<b>Total</b>	<b>1,760,000.00</b>	<b>91,323.00</b>	<b>1,851,323.00</b>

**City of Denison  
2023/2024 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
09/30/2024	445,000.00	32,857.50	477,857.50
09/30/2025	445,000.00	27,072.50	472,072.50
09/30/2026	455,000.00	21,222.50	476,222.50
09/30/2027	460,000.00	15,275.00	475,275.00
09/30/2028	470,000.00	9,230.00	479,230.00
09/30/2029	475,000.00	3,087.50	478,087.50
<b>Total</b>	<b>2,750,000.00</b>	<b>108,745.00</b>	<b>2,858,745.00</b>

**City of Denison  
2023/2024 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
09/30/2024	390,000.00	324,450.00	714,450.00
09/30/2025	405,000.00	310,650.00	715,650.00
09/30/2026	415,000.00	302,450.00	717,450.00
09/30/2027	430,000.00	287,550.00	717,550.00
09/30/2028	450,000.00	265,550.00	715,550.00
09/30/2029	470,000.00	242,550.00	712,550.00
09/30/2030	495,000.00	220,900.00	715,900.00
09/30/2031	515,000.00	200,700.00	715,700.00
09/30/2032	535,000.00	179,700.00	714,700.00
09/30/2033	555,000.00	157,900.00	712,900.00
09/30/2034	580,000.00	135,200.00	715,200.00
09/30/2035	600,000.00	111,600.00	711,600.00
09/30/2036	625,000.00	90,225.00	715,225.00
09/30/2037	640,000.00	71,250.00	711,250.00
09/30/2038	665,000.00	51,675.00	716,675.00
09/30/2039	685,000.00	31,425.00	716,425.00
09/30/2040	705,000.00	10,575.00	715,575.00
<b>Total</b>	<b>9,160,000.00</b>	<b>2,994,350.00</b>	<b>12,154,350.00</b>

**City of Denison  
2023/2024 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
09/30/2024	260,000.00	434,300.00	694,300.00
09/30/2025	600,000.00	417,100.00	1,017,100.00
09/30/2026	620,000.00	392,700.00	1,012,700.00
09/30/2027	650,000.00	367,300.00	1,017,300.00
09/30/2028	675,000.00	340,800.00	1,015,800.00
09/30/2029	825,000.00	310,800.00	1,135,800.00
09/30/2030	860,000.00	277,100.00	1,137,100.00
09/30/2031	895,000.00	242,000.00	1,137,000.00
09/30/2032	930,000.00	205,500.00	1,135,500.00
09/30/2033	960,000.00	177,300.00	1,137,300.00
09/30/2034	975,000.00	157,950.00	1,132,950.00
09/30/2035	995,000.00	138,250.00	1,133,250.00
09/30/2036	1,015,000.00	118,150.00	1,133,150.00
09/30/2037	1,035,000.00	97,650.00	1,132,650.00
09/30/2038	1,060,000.00	76,700.00	1,136,700.00
09/30/2039	1,080,000.00	55,300.00	1,135,300.00
09/30/2040	1,105,000.00	33,450.00	1,138,450.00
09/30/2041	1,120,000.00	11,200.00	1,131,200.00
<b>Total</b>	<b>15,660,000.00</b>	<b>3,853,550.00</b>	<b>19,513,550.00</b>

**City of Denison  
2023/2024 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
09/30/2024	380,000.00	347,050.00	727,050.00
09/30/2025	395,000.00	331,550.00	726,550.00
09/30/2026	410,000.00	315,450.00	725,450.00
09/30/2027	425,000.00	298,750.00	723,750.00
09/30/2028	445,000.00	281,350.00	726,350.00
09/30/2029	465,000.00	263,150.00	728,150.00
09/30/2030	480,000.00	244,250.00	724,250.00
09/30/2031	500,000.00	224,650.00	724,650.00
09/30/2032	520,000.00	204,250.00	724,250.00
09/30/2033	545,000.00	182,950.00	727,950.00
09/30/2034	565,000.00	160,750.00	725,750.00
09/30/2035	590,000.00	137,650.00	727,650.00
09/30/2036	615,000.00	113,550.00	728,550.00
09/30/2037	635,000.00	91,725.00	726,725.00
09/30/2038	655,000.00	72,375.00	727,375.00
09/30/2039	675,000.00	52,425.00	727,425.00
09/30/2040	695,000.00	31,875.00	726,875.00
09/30/2041	715,000.00	10,725.00	725,725.00
<b>Total</b>	<b>9,710,000.00</b>	<b>3,364,475.00</b>	<b>13,074,475.00</b>

**City of Denison  
2023/2024 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
09/30/2024	760,000.00	890,275.00	1,650,275.00
09/30/2025	790,000.00	861,250.00	1,651,250.00
09/30/2026	815,000.00	833,162.50	1,648,162.50
09/30/2027	850,000.00	804,025.00	1,654,025.00
09/30/2028	885,000.00	767,025.00	1,652,025.00
09/30/2029	930,000.00	721,650.00	1,651,650.00
09/30/2030	975,000.00	674,025.00	1,649,025.00
09/30/2031	1,025,000.00	624,025.00	1,649,025.00
09/30/2032	1,080,000.00	571,400.00	1,651,400.00
09/30/2033	1,130,000.00	521,800.00	1,651,800.00
09/30/2034	1,175,000.00	475,700.00	1,650,700.00
09/30/2035	1,220,000.00	427,800.00	1,647,800.00
09/30/2036	1,275,000.00	377,900.00	1,652,900.00
09/30/2037	1,325,000.00	325,900.00	1,650,900.00
09/30/2038	1,380,000.00	271,800.00	1,651,800.00
09/30/2039	1,435,000.00	215,500.00	1,650,500.00
09/30/2040	1,495,000.00	156,900.00	1,651,900.00
09/30/2041	1,555,000.00	95,900.00	1,650,900.00
09/30/2042	1,620,000.00	32,400.00	1,652,400.00
<b>Total</b>	<b>21,720,000.00</b>	<b>9,648,437.50</b>	<b>31,368,437.50</b>

**City of Denison  
2023/2024 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
09/30/2024	160,000.00	193,943.50	353,943.50
09/30/2025	165,000.00	188,870.25	353,870.25
09/30/2026	170,000.00	183,265.00	353,265.00
09/30/2027	180,000.00	177,155.00	357,155.00
09/30/2028	185,000.00	170,565.00	355,565.00
09/30/2029	190,000.00	163,503.50	353,503.50
09/30/2030	200,000.00	155,826.00	355,826.00
09/30/2031	210,000.00	147,480.00	357,480.00
09/30/2032	215,000.00	138,617.50	353,617.50
09/30/2033	225,000.00	128,861.00	353,861.00
09/30/2034	235,000.00	118,189.00	353,189.00
09/30/2035	250,000.00	106,937.00	356,937.00
09/30/2036	260,000.00	95,105.00	355,105.00
09/30/2037	270,000.00	82,809.00	352,809.00
09/30/2038	285,000.00	69,619.50	354,619.50
09/30/2039	300,000.00	55,404.00	355,404.00
09/30/2040	315,000.00	40,459.50	355,459.50
09/30/2041	330,000.00	24,786.00	354,786.00
09/30/2042	345,000.00	8,383.50	353,383.50
<b>Total</b>	<b>4,490,000.00</b>	<b>2,249,779.25</b>	<b>6,739,779.25</b>



**City of Denison**  
**2023/2024 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
09/30/2024	95,000.00	39,598.75	134,598.75
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
<b>Total</b>	<b>1,035,000.00</b>	<b>198,795.75</b>	<b>1,233,795.75</b>

**City of Denison  
2023/2024 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
9/30/2024	650,000.00	2,428,224.86	3,078,224.86
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
<b>Total</b>	<b>39,520,000.00</b>	<b>21,900,031.11</b>	<b>61,420,031.11</b>

**City of Denison**  
**2023/2024 Budget**  
**Budgeted Debt Service Schedule**

Fiscal Year	General Debt Fund			W/S Debt Fund		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2024	2,605,600.00	1,000,471.00	3,606,071.00	4,698,880.00	4,779,346.62	9,478,226.62
2025	3,012,000.00	924,097.50	3,936,097.50	5,463,960.00	3,994,201.14	9,458,161.14
2026	2,745,000.00	842,054.50	3,587,054.50	5,562,440.00	3,790,048.00	9,352,488.00
2027	1,985,000.00	773,503.00	2,758,503.00	5,773,920.00	3,579,289.24	9,353,209.24
2028	1,730,000.00	709,849.50	2,439,849.50	6,010,400.00	3,357,427.16	9,367,827.16
2029	1,800,000.00	646,192.50	2,446,192.50	5,336,880.00	3,111,935.66	8,448,815.66
2030	1,860,000.00	580,806.75	2,440,806.75	5,040,960.00	2,892,462.80	7,933,422.80
2031	1,665,000.00	516,400.00	2,181,400.00	5,000,000.00	2,669,415.00	7,669,415.00
2032	1,725,000.00	451,274.25	2,176,274.25	5,230,000.00	2,445,660.00	7,675,660.00
2033	1,645,000.00	393,661.00	2,038,661.00	5,455,000.00	2,220,990.00	7,675,990.00
2034	1,540,000.00	346,314.00	1,886,314.00	5,675,000.00	1,995,226.25	7,670,226.25
2035	1,595,000.00	299,512.00	1,894,512.00	5,910,000.00	1,760,588.75	7,670,588.75
2036	1,640,000.00	252,930.00	1,892,930.00	5,695,000.00	1,524,540.00	7,219,540.00
2037	1,680,000.00	206,909.00	1,886,909.00	5,805,000.00	1,292,305.00	7,097,305.00
2038	1,535,000.00	162,119.50	1,697,119.50	5,775,000.00	1,059,140.00	6,834,140.00
2039	1,575,000.00	118,504.00	1,693,504.00	5,510,000.00	827,743.75	6,337,743.75
2040	1,625,000.00	73,434.50	1,698,434.50	5,345,000.00	613,637.50	5,958,637.50
2041	1,215,000.00	33,636.00	1,248,636.00	5,270,000.00	414,387.50	5,684,387.50
2042	345,000.00	8,383.50	353,383.50	4,500,000.00	221,312.50	4,721,312.50
2043	-	-	-	3,005,000.00	63,856.25	3,068,856.25
<b>Total</b>	<b>\$33,522,600.00</b>	<b>\$8,340,052.50</b>	<b>\$41,862,652.50</b>	<b>\$106,062,440.00</b>	<b>\$42,613,513.12</b>	<b>\$148,675,953.12</b>

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2024	7,304,480.00	5,779,817.62	13,084,297.62
2025	8,475,960.00	4,918,298.64	13,394,258.64
2026	8,307,440.00	4,632,102.50	12,939,542.50
2027	7,758,920.00	4,352,792.24	12,111,712.24
2028	7,740,400.00	4,067,276.66	11,807,676.66
2029	7,136,880.00	3,758,128.16	10,895,008.16
2030	6,900,960.00	3,473,269.55	10,374,229.55
2031	6,665,000.00	3,185,815.00	9,850,815.00
2032	6,955,000.00	2,896,934.25	9,851,934.25
2033	7,100,000.00	2,614,651.00	9,714,651.00
2034	7,215,000.00	2,341,540.25	9,556,540.25
2035	7,505,000.00	2,060,100.75	9,565,100.75
2036	7,335,000.00	1,777,470.00	9,112,470.00
2037	7,485,000.00	1,499,214.00	8,984,214.00
2038	7,310,000.00	1,221,259.50	8,531,259.50
2039	7,085,000.00	946,247.75	8,031,247.75
2040	6,970,000.00	687,072.00	7,657,072.00
2041	6,485,000.00	448,023.50	6,933,023.50
2042	4,845,000.00	229,696.00	5,074,696.00
2043	3,005,000.00	63,856.25	3,068,856.25
<b>Total</b>	<b>\$139,585,040.00</b>	<b>\$50,953,565.62</b>	<b>\$190,538,605.62</b>

**City of Denison**  
**2023/2024 Budget**  
**Obligated Debt Service Schedule**

Fiscal Year	General Obligation Bonds			W/S Obligation Bonds		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2024	7,055,000.00	5,736,577.36	12,791,577.36	249,480.00	43,240.26	292,720.26
2025	8,220,000.00	4,880,277.50	13,100,277.50	255,960.00	38,021.14	293,981.14
2026	8,045,000.00	4,599,692.00	12,644,692.00	262,440.00	32,410.50	294,850.50
2027	7,490,000.00	4,326,368.00	11,816,368.00	268,920.00	26,424.24	295,344.24
2028	7,465,000.00	4,047,207.00	11,512,207.00	275,400.00	20,069.66	295,469.66
2029	6,855,000.00	3,744,770.00	10,599,770.00	281,880.00	13,358.16	295,238.16
2030	6,645,000.00	3,466,921.75	10,111,921.75	255,960.00	6,347.80	262,307.80
2031	6,665,000.00	3,185,815.00	9,850,815.00	-	-	-
2032	6,955,000.00	2,896,934.25	9,851,934.25	-	-	-
2033	7,100,000.00	2,614,651.00	9,714,651.00	-	-	-
2034	7,215,000.00	2,341,540.25	9,556,540.25	-	-	-
2035	7,505,000.00	2,060,100.75	9,565,100.75	-	-	-
2036	7,335,000.00	1,777,470.00	9,112,470.00	-	-	-
2037	7,485,000.00	1,499,214.00	8,984,214.00	-	-	-
2038	7,310,000.00	1,221,259.50	8,531,259.50	-	-	-
2039	7,085,000.00	946,247.75	8,031,247.75	-	-	-
2040	6,970,000.00	687,072.00	7,657,072.00	-	-	-
2041	6,485,000.00	448,023.50	6,933,023.50	-	-	-
2042	4,845,000.00	229,696.00	5,074,696.00	-	-	-
2043	3,005,000.00	63,856.25	3,068,856.25	-	-	-
<b>Total</b>	<b>\$137,735,000.00</b>	<b>\$50,773,693.86</b>	<b>\$188,508,693.86</b>	<b>\$1,850,040.00</b>	<b>\$179,871.76</b>	<b>\$2,029,911.76</b>

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2024	7,304,480.00	5,779,817.62	13,084,297.62
2025	8,475,960.00	4,918,298.64	13,394,258.64
2026	8,307,440.00	4,632,102.50	12,939,542.50
2027	7,758,920.00	4,352,792.24	12,111,712.24
2028	7,740,400.00	4,067,276.66	11,807,676.66
2029	7,136,880.00	3,758,128.16	10,895,008.16
2030	6,900,960.00	3,473,269.55	10,374,229.55
2031	6,665,000.00	3,185,815.00	9,850,815.00
2032	6,955,000.00	2,896,934.25	9,851,934.25
2033	7,100,000.00	2,614,651.00	9,714,651.00
2034	7,215,000.00	2,341,540.25	9,556,540.25
2035	7,505,000.00	2,060,100.75	9,565,100.75
2036	7,335,000.00	1,777,470.00	9,112,470.00
2037	7,485,000.00	1,499,214.00	8,984,214.00
2038	7,310,000.00	1,221,259.50	8,531,259.50
2039	7,085,000.00	946,247.75	8,031,247.75
2040	6,970,000.00	687,072.00	7,657,072.00
2041	6,485,000.00	448,023.50	6,933,023.50
2042	4,845,000.00	229,696.00	5,074,696.00
2043	3,005,000.00	63,856.25	3,068,856.25
<b>Total</b>	<b>\$139,585,040.00</b>	<b>\$50,953,565.62</b>	<b>\$190,538,605.62</b>

# RESTRICTED FUNDS



**City of Denison  
2023/2024 Budget  
General Capital Fund - Fund 003**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 196,760	\$ 112,420	\$ 240,339
<b>Revenues</b>			
Transfer from General Fund (5% of Sales Tax)	\$ -	\$ 412,556	\$ 440,000
Interest	\$ 527	\$ 4,710	\$ 2,000
<b>Total Revenues</b>	<b>\$ 527</b>	<b>\$ 417,266</b>	<b>\$ 442,000</b>
<b>Expenditures</b>			
Alley Activation/Banners/Park Décor (div 3)	\$ 5,418	\$ -	\$ -
Mulberry Bridge (div 8)	\$ 5,965	\$ 3,209	\$ -
Library Repairs div 16)	\$ 4,250	\$ 12,763	\$ -
Ballistic Vest Replacements (div 20)	\$ -	\$ 38,494	\$ -
Tilt Trailer for Roller (div 57)	\$ 600	\$ -	\$ -
FileMaker Software (div 3)	\$ 1,000	\$ -	\$ -
Badge ID Printer (div 20)	\$ 7,436	\$ -	\$ -
City Hall Plotter (div 9)	\$ 7,116	\$ -	\$ -
Taser Cartridges (div 20)	\$ 3,707	\$ -	\$ -
Stalker Lidar XLR (div 20)	\$ 4,221	\$ -	\$ -
Car Camera Warranty (div 20)	\$ 10,125	\$ -	\$ -
DAWG Facility Roof (div 22)	\$ -	\$ 11,500	\$ -
Computer Monitors (div 23)	\$ 8,625	\$ -	\$ -
iPads-2 (div 38)	\$ 1,080	\$ -	\$ -
Computer Monitors (div 38)	\$ 510	\$ -	\$ -
City Hall Façade Repair (div 46)	\$ 17,750	\$ -	\$ -
Downtown Christmas Décor & Activities (div 3)	\$ -	\$ 20,016	\$ -
Main St. Maintenance Tools (div 3)	\$ -	\$ 3,730	\$ -
Cemetery Mapping (div 8)	\$ -	\$ 30,575	\$ -
Cemetery Golf Cart (div 8)	\$ -	\$ 9,495	\$ -
Graveside Tent & Chair Set (div 8)	\$ -	\$ 7,444	\$ -
Stop Signs (div 55)	\$ -	\$ 19,471	\$ -
City Jail Improvements (div 20)	\$ -	\$ 23,079	\$ -
APCO IntelliComm Software (div 23)	\$ -	\$ 17,000	\$ -
Fire Station Furniture Replacement (div 24)	\$ -	\$ 11,000	\$ -
Weather Warning Sirens (div 24)	\$ -	\$ 4,725	\$ -
ISO Rating Application & Consulting (div 24)	\$ -	\$ 12,500	\$ -
Plow Spreader & Trailer (div 57)	\$ -	\$ 14,854	\$ -
Public Works Buildings Improvements	\$ -	\$ 24,514	\$ -
THF Park Outdoor Warning System (div 74)	\$ -	\$ 21,275	\$ -
Capital FY2024	\$ -	\$ -	\$ 502,836
<b>Total Expenditures</b>	<b>\$ 77,803</b>	<b>\$ 285,644</b>	<b>\$ 502,836</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (7,064)</b>	<b>\$ (3,702)</b>	<b>\$ (3,857)</b>
<b>Ending Cash Balance</b>	<b>\$ 112,420</b>	<b>\$ 240,339</b>	<b>\$ 175,647</b>

**City of Denison  
2023/2024 Budget  
Employee Benefits Trust - Fund 012**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ -	\$ 221
<b>Revenues</b>			
Transfer for Insurance Premiums	\$ 1,515,736	\$ 1,750,000	\$ 1,900,000
Interest	\$ -	\$ 221	\$ -
<b>Total Revenues</b>	<b>\$ 1,515,736</b>	<b>\$ 1,750,221</b>	<b>\$ 1,900,000</b>
<b>Expenditures</b>			
Insurance Premium Payments	\$ 1,515,736	\$ 1,750,000	\$ 1,900,000
<b>Total Expenditures</b>	<b>\$ 1,515,736</b>	<b>\$ 1,750,000</b>	<b>\$ 1,900,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 221</b>	<b>\$ 221</b>

**City of Denison  
2023/2024 Budget  
General Bond Fund - Fund 014**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$11,397,236	\$ 4,567,818	\$ 2,507,222
<b>Revenues</b>			
Sale of Bonds-2022C (D3-Phase 2 Design)	\$ -	\$ 1,100,000	\$ -
Sale of Bonds - D3 Phase 2 Construction	\$ -	\$ -	\$ 12,800,000
Sale of Bonds - Visitors Center	\$ -	\$ -	\$ 1,500,000
Refund for Excess Cost of Issuance	\$ -	\$ 5,019	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ 793,519
GF Bond Transfer (Fund 010)	\$ 587,855	\$ -	\$ -
TIRZ #1 Reimbursement	\$ 32,087	\$ 357	\$ -
D3 Donation	\$ -	\$ 25,847	\$ -
Interest	\$ 38,160	\$ 155,798	\$ 20,000
<b>Total Revenues</b>	<b>\$ 1,451,622</b>	<b>\$ 2,080,541</b>	<b>\$ 15,113,519</b>
<b>Expenditures</b>			
Bond Payment Expense (Series 2016B)	\$ 822,274	\$ -	\$ -
Bond Payment Transfer (Fund 10 Series 2016B)	\$ -	\$ 793,519	\$ 793,519
West End Remodel Funds - Cascade System	\$ 24,732	\$ -	\$ 53,374
West End Remodel Funds - Furniture	\$ -	\$ -	\$ 11,000
THF Trail Work / Projects	\$ -	\$ -	\$ 101,898
D3 (Designing Downtown Denison)	\$ 7,614,231	\$ 1,898,927	\$ -
D3 (Phase 2 Design)	\$ -	\$ 535,592	\$ -
Transfer for Final Bond Payment Series 2016B	\$ -	\$ 822,702	\$ -
D3 (Phase 2 Construction)	\$ -	\$ -	\$ 12,800,000
Visitor Center Construction	\$ -	\$ -	\$ 1,500,000
Miscellaneous Expenses	\$ -	\$ 575	\$ -
<b>Total Expenditures</b>	<b>\$ 8,461,238</b>	<b>\$ 4,051,316</b>	<b>\$ 15,259,791</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 180,197</b>	<b>\$ (89,821)</b>	<b>\$ (90,997)</b>
<b>Ending Cash Balance</b>	<b>\$ 4,567,818</b>	<b>\$ 2,507,222</b>	<b>\$ 2,269,952</b>



**City of Denison  
2023/2024 Budget  
Street Improvement Fund - Fund 015**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 6,857,175	\$ 7,064,172	\$ 8,065,827
<b>Revenues</b>			
Transfer from General Fund (FY2016)	\$ 175,000	\$ 175,000	\$ 175,000
Transfer from General Fund (FY2018)	\$ 290,000	\$ 290,000	\$ 290,000
Transfer from Utility Fund (FY2018)	\$ 205,000	\$ 205,000	\$ 205,000
Transfer from Utility Fund (Streets Program)	\$ -	\$ 50,000	\$ -
Tax Rollback Transfer (FY2020)	\$ 275,000	\$ 275,000	\$ 275,000
Interest	\$ 39,777	\$ 326,580	\$ 100,000
<b>Total Revenues</b>	<b>\$ 984,777</b>	<b>\$ 1,321,580</b>	<b>\$ 1,045,000</b>
<b>Expenditures</b>			
Street Design & Construction	\$ 77,057	\$ 243,917	\$ 925,251
Crawford Street Road Design	\$ 1,350	\$ -	\$ 335,650
Loy Lake Road Design/Construction	\$ 64,676	\$ -	\$ 5,205,324
700 East Bullock	\$ 2,530	\$ -	\$ 587,470
Sidewalks - 2021 Program	\$ 10,669	\$ -	\$ 4,331
Sidewalks - 2023 Ike Hike Project Phase I	\$ -	\$ 69	\$ -
Sidewalks - 2024 Ike Hike Project Phase 2	\$ -	\$ -	\$ 400,000
Streets - Fall 2021 Program	\$ 521,779	\$ -	\$ -
Streets - 2023 Program	\$ -	\$ 540	\$ -
Streets - 2024 Program	\$ -	\$ -	\$ 500,000
Street Maint. Equip. Lease Payments (FY22)	\$ 62,030	\$ 62,030	\$ 62,030
Solar Flashing Lights Lease Payment (FY23)	\$ -	\$ -	\$ 20,000
Traffic Control Inventory Phase 3	\$ -	\$ -	\$ 100,000
Streets Survey & Master Plan	\$ -	\$ -	\$ 150,000
Miscellaneous	\$ 61,498	\$ 500,721	\$ 20,000
<b>Total Expenditures</b>	<b>\$ 801,589</b>	<b>\$ 807,277</b>	<b>\$ 8,310,056</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 23,809</b>	<b>\$ 487,352</b>	<b>\$ (511,161)</b>
<b>Ending Cash Balance</b>	<b>\$ 7,064,172</b>	<b>\$ 8,065,827</b>	<b>\$ 289,611</b>

**City of Denison  
2023/2024 Budget  
Street Impact Fee Fund - Fund 016**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
Revenue	\$ -	\$ -	\$ 460,000
Interest	\$ -	\$ -	\$ 15,000
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,000</b>
<b>Expenditures</b>			
Project Expenses	\$ -	\$ -	\$ -
Transfer to I&S Fund	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 475,000</b>

**City of Denison  
2023/2024 Budget  
TASWA - Fund 017**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 480,867	\$ 819,942	\$ 1,239,026
<b>Revenues</b>			
Transfer from General Fund	\$ 497,016	\$ 557,952	\$ 500,000
Interest	\$ 3,027	\$ 34,857	\$ 15,000
<b>Total Revenues</b>	<b>\$ 500,043</b>	<b>\$ 592,809</b>	<b>\$ 515,000</b>
<b>Expenditures</b>			
General Expenses	\$ 91,567	\$ 17,630	\$ -
Transfer to General Fund (FY2022 Lease)	\$ 90,813	\$ 90,813	\$ 90,813
Transfer to General Fund (FY2023 Lease)	\$ -	\$ -	\$ 170,366
Residential Carts	\$ -	\$ 43,872	\$ -
<b>Total Expenditures</b>	<b>\$ 182,379</b>	<b>\$ 152,315</b>	<b>\$ 261,179</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 21,411</b>	<b>\$ (21,411)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 819,942</b>	<b>\$ 1,239,026</b>	<b>\$ 1,492,847</b>

**City of Denison  
2023/2024 Budget  
Utility Customer Deposits - Fund 021**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 486,689	\$ 631,225	\$ 722,887
<b>Revenues</b>			
Deposits Received	\$ 313,050	\$ 284,650	\$ 280,000
Interest	\$ 1,722	\$ 22,901	\$ 15,000
<b>Total Revenues</b>	<b>\$ 314,772</b>	<b>\$ 307,551</b>	<b>\$ 295,000</b>
<b>Expenditures</b>			
Deposits Refunded	\$ 170,235	\$ 215,889	\$ 230,000
<b>Total Expenditures</b>	<b>\$ 170,235</b>	<b>\$ 215,889</b>	<b>\$ 230,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 631,225</b>	<b>\$ 722,887</b>	<b>\$ 787,887</b>

**City of Denison  
2023/2024 Budget  
Utility Bond Fund - Fund 022**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 15,901,142	\$ 28,247,221	\$ 42,889,929
<b>Revenues</b>			
Sale of Bonds (Series 2022)	\$ 24,300,000	\$ -	\$ -
Sale of Bonds (Series 2023)	-	42,300,000	-
Sale of Bonds	-	-	55,000,000
Excess Cost of Issuance	5,401	-	-
Other Reimbursement	9,219	5,585	-
Interest	193,981	1,770,226	300,000
<b>Total Revenues</b>	<b>\$ 24,508,600</b>	<b>\$ 44,075,811</b>	<b>\$ 55,300,000</b>
<b>Expenditures</b>			
Transfer for Project Inspector (division 93)	\$ 33,000	\$ 32,141	\$ -
Transfer for Project Management Staff (div 93)	-	67,625	257,866
Other Transfers	-	310	-
UF(36) Theresa Water Line (Loy Lake to FM691)	370,854	6,535	1,649,356
UF(42) Iron Ore Creek Trunk Sewer	202,846	-	512,296
UF(44) Quarter Mile Road Project	1,503,695	-	-
UF(53) Loy Lake Road Reconstruction	597,751	5,098,857	-
UF(54) Parkdale Elevated Tank	3,760	-	121,762
UF(55-B) W/S System Improvements FY22	66,781	-	-
UF(55-C) W/S System Improvements FY23	-	579,887	-
UF(55-D) W/S System Improvements FY24	-	-	450,000
UF(58) Gravson Water Tower (FM691)	45,122	73,738	1,854,878
UF(59) Secondary Clarifier (Wastewater)	1,154,000	1,149,382	-
UF(61) Street Utilities - Main Street D3 Phase 1	2,609,521	406,857	-
UF(62) Randell Dam Repairs	15,000	30,120	777,700
UF(63) Risk & Resilience Assessment	10,361	122,712	-
UF(64) 691/1417-Preston Rd Waterline	1,610,626	6,579	-
UF(67) Water Plant Master Plan (SCADA/Coag Study)	560,110	180,863	684,700
UF(68) Duck Creek Interceptor (sewer lines)	1,038,931	8,216,518	-
UF(69) High Service VFD	163,020	49,398	-
UF(70) Parkdale Generator	79,887	-	420,113
UF(71) 60" Storm Drain Break	484,204	-	-
UF(73) 691 EST Service Line (S5)	-	-	129,000
UF(74) Clarifier Renovations (Water Plant)	-	-	79,100
UF(75) Return Pump Station	131,617	-	18,383
UF(77) Randell WWTP Expansion to 23 MGD	419,498	950,100	-
UF(79) Paw Paw Secondary Clarifier	251,031	247,714	86,640
UF(81) Randell Sludge Removal	18,090	60,139	-
UF(82) Randell/Rylant Plant Generator	13,050	416,258	-
UF(84) Rusk Waterline	171,670	430,181	-
UF(85) Draining Master Plan	-	249,000	5,070
UF(93) Dean Rylant Clarifier 1 Rehab	-	549,866	-
UF(96) TXDOT Hwy 75 Relocation	-	28,690	-
UF(97) E. Bullock St. & W. Johnson St.	-	709,822	-
UF(98) 75/84 Waterline	-	99,475	-
UF(100) Administration	-	806	-
UF(101) Perrin Estates Water Main Replacement	-	147,000	-
UF(105) NWDD North Waterline Loop	-	1,075,502	-
UF(107) NWDD South Waterline Loop	-	48,600	-
UF Street Utilities - Main Street D3 Phase 2	-	-	3,800,000
UF Parkdale Elevated Tank Rehab	-	-	500,000
UF-Automatic Bar Screen (paw paw)	-	-	200,000
UF(88) FM 131/Preston Rd Waterline	-	-	1,092,500
UF(87) UF Hwy 691-12" Line	-	-	575,000
UF Street Utilities - Waterloo/Lang	-	-	862,500
UF Street Utilities - Loy Lake Road	-	-	1,062,018
UF NTRA Wetlands	-	-	920,000
UF(86) Water Plant Filtration	-	-	5,175,000
UF Water Gravity Sewer Line	-	-	4,772,500
UF(90) Paw Paw Belt Press	-	16,000	350,000
UF(91) AMI Meters	-	151,177	1,000,000
UF(33) Texoma Pump Station	773,209	2,838,675	20,300,000
UF(76) Waterloo Sewer Line Improvements	168,550	7,201,279	3,500,000
UF(80) NTRA WWTP Condition Assessment	7,233	142,015	1,500,000
UF(89) SCADA Improvements	-	-	1,100,000
UF(94/102) Duck Creek Interceptor Phase II	-	46,450	400,000
UF(97) Iron Ore Peak Flow Basin	-	-	400,000
UF(112) Rylant Filter Upgrading	-	-	2,000,000
UF(113) Rylant MF/UF Treatment	-	9,583	10,000,000
UF(132) Drought Contingency & Water Conservation	-	2,017,446	-
Northwest Development	-	-	15,800,000
<b>Total Expenditures</b>	<b>\$ 12,503,416</b>	<b>\$ 33,457,300</b>	<b>\$ 82,356,381</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 340,895</b>	<b>\$ 4,024,196</b>	<b>\$ (4,598,355)</b>
<b>Ending Cash Balance</b>	<b>\$ 28,247,221</b>	<b>\$ 42,889,929</b>	<b>\$ 11,235,193</b>

**City of Denison  
2023/2024 Budget  
Utility Impact Fee Fund - Fund 026**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
Water Impact Fees	\$ -	\$ -	\$ 600,000
Sewer Impact Fees	\$ -	\$ -	\$ 730,000
Interest	\$ -	\$ -	\$ 50,000
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,380,000</b>
<b>Expenditures</b>			
Project Expenses	\$ -	\$ -	\$ -
Transfer to I&S Fund	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,380,000</b>

**City of Denison  
2023/2024 Budget  
Utility Capital Fund - Fund 027**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 237,694	\$ 103,553	\$ 487,774
<b>Revenues</b>			
Transfer from Utility Fund (5% Water Sales)	\$ -	\$ 568,293	\$ 640,000
Interest	\$ 919	\$ 9,195	\$ 5,000
<b>Total Revenues</b>	<b>\$ 919</b>	<b>\$ 577,488</b>	<b>\$ 645,000</b>
<b>Expenditures</b>			
Sludge Removal (div 80)	\$ 28,508	\$ -	\$ -
Tyler Notify	\$ 910	\$ 1,657	\$ 2,434
Parkdale Pump Station Pump	\$ 11,988	\$ -	\$ -
Purchase New LIMS System	\$ 953	\$ -	\$ 7,254
Grit Basin Drive Assembly	\$ 45,756	\$ -	\$ -
Meter Services Laptop	\$ 4,553	\$ -	\$ -
Tyler AR Module Online Payment	\$ 1,633	\$ -	\$ -
Cubicles for Lab Staff	\$ -	\$ 3,596	\$ 904
Sludge Press	\$ -	\$ 60,000	\$ 240,000
Progressing Cavity Pump	\$ -	\$ 29,861	\$ 1,139
H2S testing meter (Environmental Services)	\$ -	\$ 8,485	\$ 515
Generator (Iron Ore)	\$ -	\$ 96,000	\$ -
Capital	\$ -	\$ -	\$ 736,801
<b>Total Expenditures</b>	<b>\$ 94,299</b>	<b>\$ 199,598</b>	<b>\$ 989,047</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (40,760)</b>	<b>\$ 6,331</b>	<b>\$ (6,803)</b>
<b>Ending Cash Balance</b>	<b>\$ 103,553</b>	<b>\$ 487,774</b>	<b>\$ 136,924</b>

**City of Denison  
2023/2024 Budget  
TIRZ 1 (Gateway Village) - Fund 031**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 182	\$ 297	\$ 0
<b>Revenues</b>			
County TIF Deposits	\$ 155,172	\$ 179,731	\$ 243,583
City TIF Deposits	\$ 297,710	\$ 384,824	\$ 545,929
Interest	\$ 1,092	\$ 4,373	\$ 3,500
<b>Total Revenues</b>	<b>\$ 453,974</b>	<b>\$ 568,929</b>	<b>\$ 793,012</b>
<b>Expenditures</b>			
Payment to Developer	\$ 421,771	\$ 568,869	\$ -
Reimbursement to City	\$ 32,087	\$ 357	\$ -
<b>Total Expenditures</b>	<b>\$ 453,858</b>	<b>\$ 569,226</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 297</b>	<b>\$ 0</b>	<b>\$ 793,012</b>



**City of Denison  
2023/2024 Budget  
TIRZ 2 (Preston Harbour) - Fund 032**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 2,711	\$ 3,912	\$ 7,456
<b>Revenues</b>			
County TIF Deposits	\$ 778	\$ 1,015	\$ 3,637
City TIF Deposits	\$ 410	\$ 2,306	\$ 8,265
Interest	\$ 14	\$ 223	\$ 150
<b>Total Revenues</b>	<b>\$ 1,202</b>	<b>\$ 3,544</b>	<b>\$ 12,052</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 3,912</b>	<b>\$ 7,456</b>	<b>\$ 19,508</b>

**City of Denison  
2023/2024 Budget  
TIRZ 3 (Downtown Denison) - Fund 033**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 730,294	\$ 578,953	\$ 783,509
<b>Revenues</b>			
County TIF Deposits	\$ 130,005	\$ 244,225	\$ 287,163
City TIF Deposits	\$ 342,000	\$ 597,607	\$ 807,582
Interest	\$ 2,857	\$ 36,388	\$ 40,000
<b>Total Revenues</b>	<b>\$ 474,862</b>	<b>\$ 878,220</b>	<b>\$ 1,134,745</b>
<b>Expenditures</b>			
Bond Payment (2018A-D3 Design)	\$ 114,838	\$ -	\$ -
Bond Payment (2021A-D3 Construction)	\$ 498,365	\$ -	\$ -
Transfer to I&S for Series 2018A Payment	\$ -	\$ 117,011	\$ 114,161
Transfer to I&S for Series 2021A Payment	\$ -	\$ 407,400	\$ 458,700
Transfer to I&S for Series 2022C Payment	\$ -	\$ 137,053	\$ 134,599
Parking Lot (400 W Chestnut)	\$ 13,000	\$ 12,200	\$ 12,000
<b>Total Expenditures</b>	<b>\$ 626,203</b>	<b>\$ 673,664</b>	<b>\$ 719,460</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 578,953</b>	<b>\$ 783,509</b>	<b>\$ 1,198,795</b>

**City of Denison  
2023/2024 Budget  
TIRZ 4 (Loy Lake) - Fund 034**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ 48,350	\$ 205,302
<b>Revenues</b>			
County TIF Deposits	\$ 17,070	\$ 43,140	\$ 90,621
City TIF Deposits	\$ 31,148	\$ 107,973	\$ 372,949
Interest	\$ 132	\$ 5,839	\$ 5,000
<b>Total Revenues</b>	<b>\$ 48,350</b>	<b>\$ 156,952</b>	<b>\$ 468,570</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 48,350</b>	<b>\$ 205,302</b>	<b>\$ 673,872</b>

**City of Denison  
2023/2024 Budget  
TIRZ 5 (Waterloo Lake) - Fund 035**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ 86,643	\$ 395,821
<b>Revenues</b>			
County TIF Deposits	\$ 28,168	\$ 84,586	\$ 137,549
City TIF Deposits	\$ 58,600	\$ 213,368	\$ 522,249
Interest	\$ 238	\$ 11,225	\$ 500
<b>Total Revenues</b>	<b>\$ 87,006</b>	<b>\$ 309,178</b>	<b>\$ 660,298</b>
<b>Expenditures</b>			
General Expenses	\$ 363	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 363</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 86,643</b>	<b>\$ 395,821</b>	<b>\$ 1,056,119</b>

**City of Denison  
2023/2024 Budget  
Project Participation Fund - Fund 036**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ 2,684,313	\$ 965,895
<b>Revenues</b>			
Sale of Bonds (Series 2022B)	\$ 4,500,000	\$ -	\$ -
Excess Cost of Issuance	\$ 1,318	\$ -	\$ -
Interest	\$ 4,915	\$ 40,782	\$ 5,000
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 4,506,233</b>	<b>\$ 40,782</b>	<b>\$ 5,000</b>
<b>Expenditures</b>			
DDA Demolition	\$ 2,019,671	\$ 1,561,494	\$ 970,849
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 2,019,671</b>	<b>\$ 1,561,494</b>	<b>\$ 970,849</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 197,752</b>	<b>\$ (197,706)</b>	<b>\$ (46)</b>
<b>Ending Cash Balance</b>	<b>\$ 2,684,313</b>	<b>\$ 965,895</b>	<b>\$ 0</b>

**City of Denison  
2023/2024 Budget  
City of Denison Library Fund - Fund 037**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 218,019	\$ 238,934	\$ 171,238
<b>Revenues</b>			
Read-To-Win	\$ 89,000	\$ -	\$ -
Library Memorial Fund	\$ 283	\$ 70	\$ 100
Miscellaneous Donations	\$ -	\$ 2,639	\$ 1,500
Book Sales	\$ 1,871	\$ 1,940	\$ 1,000
Interest	\$ 1,001	\$ 5,887	\$ 1,500
<b>Total Revenues</b>	<b>\$ 92,155</b>	<b>\$ 10,536</b>	<b>\$ 4,100</b>
<b>Expenditures</b>			
Read-To-Win Materials	\$ 30,474	\$ 23,165	\$ 20,000
Read-To-Win Wages (Transfer to GF)	\$ 38,254	\$ 51,258	\$ 40,000
Memorial Fund	\$ -	\$ -	\$ 100
Miscellaneous	\$ 2,500	\$ 4,017	\$ 1,500
Book Sales Expense	\$ -	\$ -	\$ 1,000
<b>Total Expenditures</b>	<b>\$ 71,228</b>	<b>\$ 78,441</b>	<b>\$ 62,600</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (12)</b>	<b>\$ 208</b>	<b>\$ (572)</b>
<b>Ending Cash Balance</b>	<b>\$ 238,934</b>	<b>\$ 171,238</b>	<b>\$ 112,166</b>

**City of Denison  
2023/2024 Budget  
Fire Equipment Fund - Fund 040**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 5,510	\$ 1,751	\$ -
<b>Revenues</b>			
Donations	\$ 8,980	\$ 920	\$ 1,500
Transfers	\$ -	\$ 1,070	\$ -
Interest	\$ 24	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 9,005</b>	<b>\$ 1,990</b>	<b>\$ 1,500</b>
<b>Expenditures</b>			
General Expenses	\$ 12,764	\$ -	\$ 1,500
<b>Total Expenditures</b>	<b>\$ 12,764</b>	<b>\$ -</b>	<b>\$ 1,500</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ (3,741)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 1,751</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Denison  
2023/2024 Budget  
Fire Training - Fund 041**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 6,966	\$ 6,992	\$ 4,032
<b>Revenues</b>			
LEOSE Revenue	\$ -	\$ 3,800	\$ 1,500
Interest	\$ 26	\$ 125	\$ 25
<b>Total Revenues</b>	<b>\$ 26</b>	<b>\$ 3,925</b>	<b>\$ 1,525</b>
<b>Expenditures</b>			
Training	\$ -	\$ 6,884	\$ 5,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 6,884</b>	<b>\$ 5,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 6,992</b>	<b>\$ 4,032</b>	<b>\$ 557</b>



**City of Denison  
2023/2024 Budget  
Homeland Security Grant Fund - Fund 044**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 2,021	\$ 2,028	\$ -
<b>Revenues</b>			
Interest	\$ 8	\$ 39	\$ -
<b>Total Revenues</b>	<b>\$ 8</b>	<b>\$ 39</b>	<b>\$ -</b>
<b>Expenditures</b>			
AFG Grant Expenses	\$ -	\$ 2,067	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 2,067</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 2,028</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Denison  
2023/2024 Budget  
Federal Relief Fund - Fund 045**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 3,669,895	\$ 4,238,751	\$ 2,617,671
<b>Revenues</b>			
Revenue	\$ 3,663,306	\$ -	\$ -
Interest	\$ 13,058	\$ 98,081	\$ -
<b>Total Revenues</b>	<b>\$ 3,676,364</b>	<b>\$ 98,081</b>	<b>\$ -</b>
<b>Expenditures</b>			
Congregate Prevention	\$ -	\$ 36,000	\$ -
PPE	\$ 23,319	\$ 28,359	\$ 802
Capital	\$ 42,940	\$ 181,590	\$ 84,470
Public Health Services	\$ 158,174	\$ 168,416	\$ 579,172
Social Determinants	\$ 1,133,164	\$ 488,083	\$ 70,680
W/S Infrastructure Capital	\$ 428,561	\$ 726,705	\$ 10,728
Broadband	\$ 265,971	\$ 2,902	\$ 4,929
Administrative	\$ 259,007	\$ 2,948	\$ -
Revenue Recovery	\$ 900,000	\$ -	\$ -
Capital Improvements-Streets	\$ -	\$ -	\$ 1,738,045
Undefined Projects	\$ -	\$ -	\$ 109,374
<b>Total Expenditures</b>	<b>\$ 3,211,137</b>	<b>\$ 1,635,003</b>	<b>\$ 2,598,200</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 103,629</b>	<b>\$ (84,158)</b>	<b>\$ (19,471)</b>
<b>Ending Cash Balance</b>	<b>\$ 4,238,751</b>	<b>\$ 2,617,671</b>	<b>\$ 0</b>

**City of Denison  
2023/2024 Budget  
Opioid Remediation Fund - Fund 046**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ -	\$ 67,947
<b>Revenues</b>			
Settlement Funds Received	\$ -	\$ 66,057	\$ -
Interest	\$ -	\$ 1,889	\$ 400
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 67,947</b>	<b>\$ 400</b>
<b>Expenditures</b>			
Emergency Overdose Medication	\$ -	\$ -	\$ 10,000
Harm Reduction/Trauma Kits	\$ -	\$ -	\$ 10,000
Public Education Programs	\$ -	\$ -	\$ 7,500
Miscellaneous Abatement & Treatment	\$ -	\$ -	\$ 15,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 42,500</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 67,947</b>	<b>\$ 25,847</b>

**City of Denison  
2023/2024 Budget  
Police Equipment Fund - Fund 050**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 3,094	\$ 1,004	\$ 20,353
<b>Revenues</b>			
Grant Money Received	\$ 4,163	\$ 19,192	\$ 1,500
Interest	\$ 8	\$ 157	\$ 25
<b>Total Revenues</b>	<b>\$ 4,171</b>	<b>\$ 19,349</b>	<b>\$ 1,525</b>
<b>Expenditures</b>			
General Expenses	\$ 4,660	\$ -	\$ 1,500
<b>Total Expenditures</b>	<b>\$ 4,660</b>	<b>\$ -</b>	<b>\$ 1,500</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (1,601)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 1,004</b>	<b>\$ 20,353</b>	<b>\$ 20,378</b>

**City of Denison  
2023/2024 Budget  
Vehicle Seizures Fund - Fund 055**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 1,263	\$ -	\$ -
<b>Revenues</b>			
Interest	\$ 4	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 4</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
General Expenses	\$ 1,267	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,267</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Denison  
2023/2024 Budget  
Hotel Occupancy Tax Fund - Fund 060**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ -	\$ 25,000	\$ 493,628
<b>Revenues</b>			
Balance Transfer from General Fund	\$ 25,000	\$ -	\$ -
Hotel Occupancy Taxes	\$ -	\$ 1,025,670	\$ 850,000
Short Term Rental Taxes	\$ -	\$ 65,216	\$ 50,000
Interest	\$ -	\$ 16,646	\$ 2,000
<b>Total Revenues</b>	<b>\$ 25,000</b>	<b>\$ 1,107,533</b>	<b>\$ 902,000</b>
<b>Expenditures</b>			
Transfer to GF for CVB Expenses	\$ -	\$ 448,219	\$ 465,000
Tax Abatements	\$ -	\$ 170,243	\$ 200,000
Strategic Plan & Destination Audit	\$ -	\$ 20,442	\$ -
Design for Visitor's Center at 321 W Main	\$ -	\$ -	\$ 89,350
Transfer to I&S for Bond Payment (Visitor Center)	\$ -	\$ -	\$ 200,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 638,904</b>	<b>\$ 954,350</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 25,000</b>	<b>\$ 493,628</b>	<b>\$ 441,278</b>

**City of Denison  
2023/2024 Budget  
Public Improvement District (PID) 1 - Fund 061**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 4,220	\$ 4,235	\$ 4,377
<b>Revenues</b>			
Revenue	\$ -	\$ -	\$ -
Interest	\$ 16	\$ 141	\$ 50
<b>Total Revenues</b>	<b>\$ 16</b>	<b>\$ 141</b>	<b>\$ 50</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 4,235</b>	<b>\$ 4,377</b>	<b>\$ 4,427</b>

**City of Denison  
2023/2024 Budget  
THF Park Fund - Fund 067**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 35	\$ 65	\$ 68
<b>Revenues</b>			
Revenue	\$ 30	\$ -	\$ -
Interest	\$ 0	\$ 2	\$ 2
<b>Total Revenues</b>	<b>\$ 30</b>	<b>\$ 2</b>	<b>\$ 2</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 65</b>	<b>\$ 68</b>	<b>\$ 70</b>



**City of Denison  
2023/2024 Budget  
Special Events Fund - Fund 069**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 19,576	\$ 30,546	\$ 16,576
<b>Revenues</b>			
Main Street Inc	\$ 4,200	\$ 1,500	\$ 2,000
Doc Holliday	\$ 19,438	\$ 11,299	\$ 5,000
July 4th	\$ 18,800	\$ 6,375	\$ 10,000
Ice Rink Revenue	\$ 122,210	\$ 101,807	\$ 100,000
Music On Main	\$ 62,970	\$ 51,249	\$ 60,000
Miscellaneous	\$ 16,801	\$ 29,202	\$ 5,000
General Revenue	\$ 14,950	\$ -	\$ -
Sesquicentennial Celebration	\$ 49,754	\$ 1,188	\$ -
Interest	\$ 7	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 309,130</b>	<b>\$ 202,620</b>	<b>\$ 182,000</b>
<b>Expenditures</b>			
Main Street Inc	\$ 977	\$ 3,217	\$ 2,000
Doc Holliday	\$ 19,438	\$ 11,299	\$ 5,000
July 4th	\$ 18,800	\$ 6,375	\$ 10,000
Ice Rink	\$ 122,029	\$ 101,987	\$ 100,000
Music On Main	\$ 62,970	\$ 51,306	\$ 60,000
Miscellaneous	\$ 17,391	\$ 22,763	\$ 5,000
General Expenses	\$ 14,900	\$ -	\$ -
Sesquicentennial Celebration	\$ 31,008	\$ 19,934	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 287,513</b>	<b>\$ 216,882</b>	<b>\$ 182,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (10,647)</b>	<b>\$ 291</b>	<b>\$ (1,666)</b>
<b>Ending Cash Balance</b>	<b>\$ 30,546</b>	<b>\$ 16,576</b>	<b>\$ 14,910</b>

**City of Denison  
2023/2024 Budget  
Park Dedication Fee Fund - Fund 070**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 48,069	\$ 55,732	\$ 57,591
<b>Revenues</b>			
Revenues	\$ 7,500	\$ -	\$ -
Interest	\$ 162	\$ 1,859	\$ 500
<b>Total Revenues</b>	<b>\$ 7,662</b>	<b>\$ 1,859</b>	<b>\$ 500</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 55,732</b>	<b>\$ 57,591</b>	<b>\$ 58,091</b>

**City of Denison  
2023/2024 Budget  
Parks & Recreation Fund - Fund 071**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 463,829	\$ 647,137	\$ 1,044,797
<b>Revenues</b>			
General Park Maint Fee	\$ 145,439	\$ 149,346	\$ 140,000
Aquatic Fund Fee	\$ 350,214	\$ 360,954	\$ 340,000
Waterloo Park Fee	\$ 102,673	\$ 105,759	\$ 95,000
Miscellaneous Revenue	\$ 16,000	\$ 34,750	\$ -
Donations	\$ 43	\$ 554	\$ 500
Billing Penalties	\$ 14,370	\$ 14,186	\$ 12,000
Interest	\$ 2,457	\$ 36,035	\$ 14,000
<b>Total Revenues</b>	<b>\$ 631,195</b>	<b>\$ 701,584</b>	<b>\$ 601,500</b>
<b>Expenditures</b>			
<b>General Expense (071-000-09010)</b>			
Katy Trail Sculptures	\$ 12,500	\$ 10,500	\$ -
Backyard Games	\$ -	\$ 17,497	\$ -
Miscellaneous Expense	\$ -	\$ 274	\$ -
<b>Total</b>	<b>\$ 12,500</b>	<b>\$ 28,271</b>	<b>\$ -</b>
<b>General Park Maintenance Fee (071-000-09700)</b>			
Katy Trail Repayment to General Fund	\$ 74,979	\$ -	\$ -
Parks & Trails Master Plan	\$ 68,132	\$ -	\$ -
Soft Surface Trails & Signage (Munson Park)	\$ -	\$ 500	\$ 29,500
Multi Surface Court (Munson Park)	\$ -	\$ -	\$ 160,000
Playground & Recreation Equipment	\$ -	\$ -	\$ 24,000
General Park Maintenance	\$ -	\$ 175	\$ 20,000
Pickleball Courts	\$ -	\$ -	\$ 140,000
Minipark Updates	\$ -	\$ -	\$ 50,000
THF Park Parking Improvements	\$ -	\$ -	\$ 55,000
<b>Total</b>	<b>\$ 143,111</b>	<b>\$ 675</b>	<b>\$ 478,500</b>
<b>Aquatic Fund Fee (071-000-09750)</b>			
Aquatic Fund Transfer	\$ 200,095	\$ 232,629	\$ 260,000
Deck Repair	\$ 23,631	\$ -	\$ -
Aquatic Feasibility Study	\$ 7,225	\$ 9,550	\$ -
Deck Furniture	\$ -	\$ 5,088	\$ 5,000
Automatic Pool Vacuum	\$ -	\$ 4,139	\$ -
Lane Lines & Storage	\$ -	\$ -	\$ 6,000
Structure Evaluation	\$ -	\$ -	\$ 9,000
<b>Total</b>	<b>\$ 230,951</b>	<b>\$ 251,406</b>	<b>\$ 280,000</b>
<b>Waterloo Park Fee (071-000-09780)</b>			
Parks & Trails Master Plan (Waterloo Portion)	\$ 12,800	\$ -	\$ -
Trout/Catfish (Waterloo)	\$ 9,194	\$ 6,999	\$ 15,000
Wayfinding Signs & Policy Signs	\$ -	\$ -	\$ 27,500
Waterloo Lake Bridge Repairs	\$ -	\$ -	\$ 40,000
Pond Fountains	\$ -	\$ 2,170	\$ 12,800
Backyard Pavilion	\$ -	\$ -	\$ 95,000
Pump Tracks/Skills Track	\$ -	\$ -	\$ 35,000
Miscellaneous Expenses	\$ 25,813	\$ 14,470	\$ 25,000
Playground Equipment Maintenance	\$ -	\$ -	\$ 24,000
<b>Total</b>	<b>\$ 47,807</b>	<b>\$ 23,639</b>	<b>\$ 274,300</b>
Receivables write-off	\$ 11,332	\$ 6,067	\$ 15,000
<b>Total Expenditures</b>	<b>\$ 445,701</b>	<b>\$ 310,057</b>	<b>\$ 1,047,800</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (2,187)</b>	<b>\$ 6,133</b>	<b>\$ (9,384)</b>
<b>Ending Cash Balance</b>	<b>\$ 647,137</b>	<b>\$ 1,044,797</b>	<b>\$ 589,113</b>

**City of Denison  
2023/2024 Budget  
Law Enforcement Forfeiture Fund - Fund 073**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 27,822	\$ 39,602	\$ 29,122
<b>Revenues</b>			
Seizure Funds Awarded	\$ 46,244	\$ 16,432	\$ 15,000
CBP Award	\$ 1,267	\$ -	\$ -
Interest	\$ 152	\$ 912	\$ 500
<b>Total Revenues</b>	<b>\$ 47,663</b>	<b>\$ 17,344</b>	<b>\$ 15,500</b>
<b>Expenditures</b>			
Grayson County Attorney's Office	\$ 19,168	\$ 4,108	\$ 3,750
Law Enforcement Expenses	\$ 18,015	\$ 22,415	\$ 25,000
<b>Total Expenditures</b>	<b>\$ 37,183</b>	<b>\$ 26,523</b>	<b>\$ 28,750</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 1,300</b>	<b>\$ (1,300)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 39,602</b>	<b>\$ 29,122</b>	<b>\$ 15,872</b>

**City of Denison  
2023/2024 Budget  
Canine Fund - Fund 077**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 3,112	\$ 2,669	\$ 2,910
<b>Revenues</b>			
Revenue	\$ -	\$ 1,981	\$ -
Interest	\$ 10	\$ 93	\$ 50
<b>Total Revenues</b>	<b>\$ 10</b>	<b>\$ 2,074</b>	<b>\$ 50</b>
<b>Expenditures</b>			
General Expenses	\$ 454	\$ 1,833	\$ 1,000
<b>Total Expenditures</b>	<b>\$ 454</b>	<b>\$ 1,833</b>	<b>\$ 1,000</b>
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	<b>\$ 2,669</b>	<b>\$ 2,910</b>	<b>\$ 1,960</b>

**City of Denison  
2023/2024 Budget  
Sister City Fund - Fund 078**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 16,333	\$ 15,723	\$ 137
<b>Revenues</b>			
Munson Foundation Grant	\$ 11,600	\$ 9,060	\$ -
	\$ 8,600	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ 20,200</b>	<b>\$ 9,060</b>	<b>\$ -</b>
<b>Expenditures</b>			
General Expenses	\$ 20,810	\$ 24,646	\$ -
<b>Total Expenditures</b>	<b>\$ 20,810</b>	<b>\$ 24,646</b>	<b>\$ -</b>
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	<b>\$ 15,723</b>	<b>\$ 137</b>	<b>\$ 137</b>

**City of Denison  
2023/2024 Budget  
Cemetery Care Fund - Fund 081**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 4,350	\$ 168,689	\$ 324,066
<b>Revenues</b>			
Donations/Grants	\$ 164,117	\$ 150,000	\$ -
Interest	\$ 222	\$ 9,784	\$ 3,500
<b>Total Revenues</b>	<b>\$ 164,339</b>	<b>\$ 159,784</b>	<b>\$ 3,500</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ 360	\$ -
Mulberry Bridge	\$ -	\$ 4,047	\$ -
Cemetery Fencing	\$ -	\$ -	\$ 326,282
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 4,407</b>	<b>\$ 326,282</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 168,689</b>	<b>\$ 324,066</b>	<b>\$ 1,284</b>

**City of Denison  
2023/2024 Budget  
Law Enforcement - Seizure Fund - Fund 083**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 103,901	\$ 72,505	\$ 75,415
<b>Revenues</b>			
Seized Funds	\$ 14,848	\$ 19,743	\$ 15,000
<b>Total Revenues</b>	<b>\$ 14,848</b>	<b>\$ 19,743</b>	<b>\$ 15,000</b>
<b>Expenditures</b>			
Funds Awarded to the City	\$ 46,244	\$ 16,432	\$ 25,000
Returned Seizures	\$ -	\$ 401	\$ 200
<b>Total Expenditures</b>	<b>\$ 46,244</b>	<b>\$ 16,833</b>	<b>\$ 25,200</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 72,505</b>	<b>\$ 75,415</b>	<b>\$ 65,215</b>



**City of Denison  
2023/2024 Budget  
Police Training - Fund 084**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ -	\$ 2,070
<b>Revenues</b>			
Revenue	\$ 2,695	\$ 4,707	\$ 2,000
Interest	\$ 6	\$ 120	\$ 25
<b>Total Revenues</b>	<b>\$ 2,701</b>	<b>\$ 4,828</b>	<b>\$ 2,025</b>
<b>Expenditures</b>			
General Expenses	\$ 2,701	\$ 2,757	\$ 2,000
<b>Total Expenditures</b>	<b>\$ 2,701</b>	<b>\$ 2,757</b>	<b>\$ 2,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 2,070</b>	<b>\$ 2,095</b>

**City of Denison  
2023/2024 Budget  
Cemetery Pre-Pay O&C Fund - Fund 086**

	<b>Actual 2022</b>	<b>Estimated 2023</b>	<b>Budgeted 2024</b>
Beginning Cash Balance	\$ 145,071	\$ 140,835	\$ 158,072
<b>Revenues</b>			
Revenue	\$ 18,885	\$ 8,752	\$ 12,000
Interest	\$ 582	\$ 5,253	\$ 2,000
<b>Total Revenues</b>	<b>\$ 19,468</b>	<b>\$ 14,005</b>	<b>\$ 14,000</b>
<b>Expenditures</b>			
Transfer to General Fund	\$ 18,885	\$ 8,752	\$ 12,000
<b>Total Expenditures</b>	<b>\$ 18,885</b>	<b>\$ 8,752</b>	<b>\$ 12,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (4,818)</b>	<b>\$ 11,984</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 140,835</b>	<b>\$ 158,072</b>	<b>\$ 160,072</b>

**City of Denison  
2023/2024 Budget  
Tree Mitigation Fund - Fund 088**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Denison  
2023/2024 Budget  
Truancy & Prevention Diversion Fund - Fund 089**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 14,951	\$ 25,036	\$ 37,110
<b>Revenues</b>			
Revenue	\$ 10,010	\$ 10,978	\$ 10,000
Interest	\$ 75	\$ 1,096	\$ 600
<b>Total Revenues</b>	<b>\$ 10,085</b>	<b>\$ 12,074</b>	<b>\$ 10,600</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 25,036</b>	<b>\$ 37,110</b>	<b>\$ 47,710</b>

**City of Denison  
2023/2024 Budget  
Municipal Court Building Security Fund - Fund 090**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 16,970	\$ 22,528	\$ 29,440
<b>Revenues</b>			
Court Fees	\$ 10,304	\$ 11,047	\$ 10,000
Interest	\$ 77	\$ 994	\$ 500
<b>Total Revenues</b>	<b>\$ 10,381</b>	<b>\$ 12,041</b>	<b>\$ 10,500</b>
<b>Expenditures</b>			
Transfer to GF for Security Costs	\$ -	\$ 4,500	\$ 5,020
New Tasers	\$ -	\$ -	\$ 5,000
Miscellaneous Expenses	\$ 4,823	\$ 629	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 4,823</b>	<b>\$ 5,129</b>	<b>\$ 20,020</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 22,528</b>	<b>\$ 29,440</b>	<b>\$ 19,920</b>

**City of Denison  
2023/2024 Budget  
Municipal Court Technology Fund - Fund 091**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 28,609	\$ 30,243	\$ 31,109
<b>Revenues</b>			
Revenue	\$ 8,667	\$ 9,167	\$ 8,700
Interest	\$ 100	\$ 966	\$ 500
<b>Total Revenues</b>	<b>\$ 8,767</b>	<b>\$ 10,133</b>	<b>\$ 9,200</b>
<b>Expenditures</b>			
Miscellaneous Expenses	\$ 7,133	\$ 9,288	\$ 10,000
Warranty Renewal - Ticket Writers	\$ -	\$ -	\$ 4,800
<b>Total Expenditures</b>	<b>\$ 7,133</b>	<b>\$ 9,288</b>	<b>\$ 14,800</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ 21</b>	<b>\$ (21)</b>
<b>Ending Cash Balance</b>	<b>\$ 30,243</b>	<b>\$ 31,109</b>	<b>\$ 25,488</b>

**City of Denison  
2023/2024 Budget  
Municipal Jury Fund - Fund 092**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 298	\$ 500	\$ 741
<b>Revenues</b>			
Revenue	\$ 200	\$ 219	\$ 200
Interest	\$ 2	\$ 22	\$ 15
<b>Total Revenues</b>	<b>\$ 202</b>	<b>\$ 241</b>	<b>\$ 215</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 500</b>	<b>\$ 741</b>	<b>\$ 956</b>

**City of Denison  
2023/2024 Budget  
Federally Forfeited Funds - Fund 093**

	Actual 2022	Estimated 2023	Budgeted 2024
Beginning Cash Balance	\$ 58,848	\$ 54,703	\$ 53,398
<b>Revenues</b>			
Forfeiture Funds Awarded	\$ 31,674	\$ -	\$ -
Interest	\$ 164	\$ 1,014	\$ 600
<b>Total Revenues</b>	<b>\$ 31,838</b>	<b>\$ 1,014</b>	<b>\$ 600</b>
<b>Expenditures</b>			
Miscellaneous Expenses	\$ 5,020	\$ 2,284	\$ -
SCU Vehicle	\$ 14,111	\$ 35	\$ -
Capital Requests	\$ 16,852	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 35,983</b>	<b>\$ 2,319</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 54,703</b>	<b>\$ 53,398</b>	<b>\$ 53,998</b>



# SUPPLEMENTAL INFORMATION





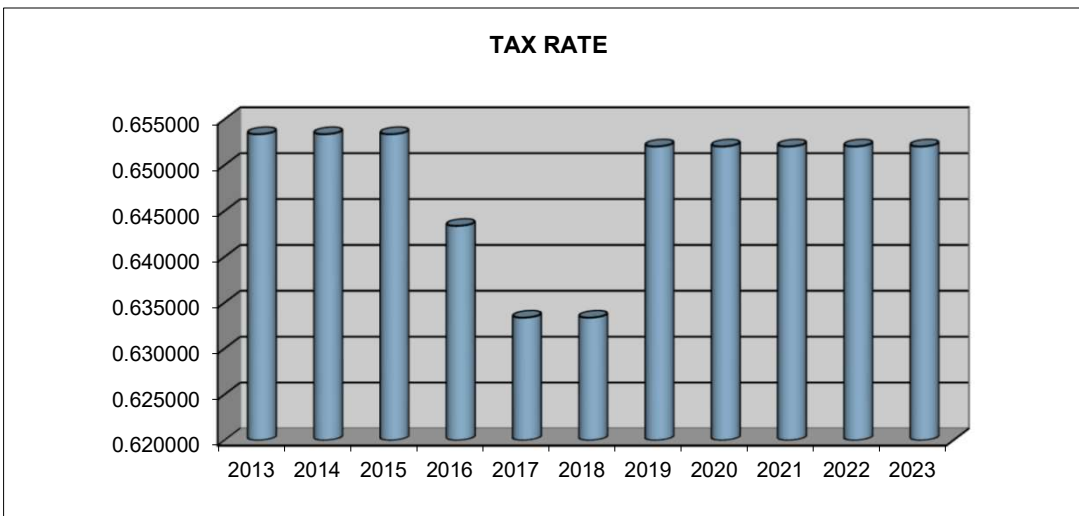
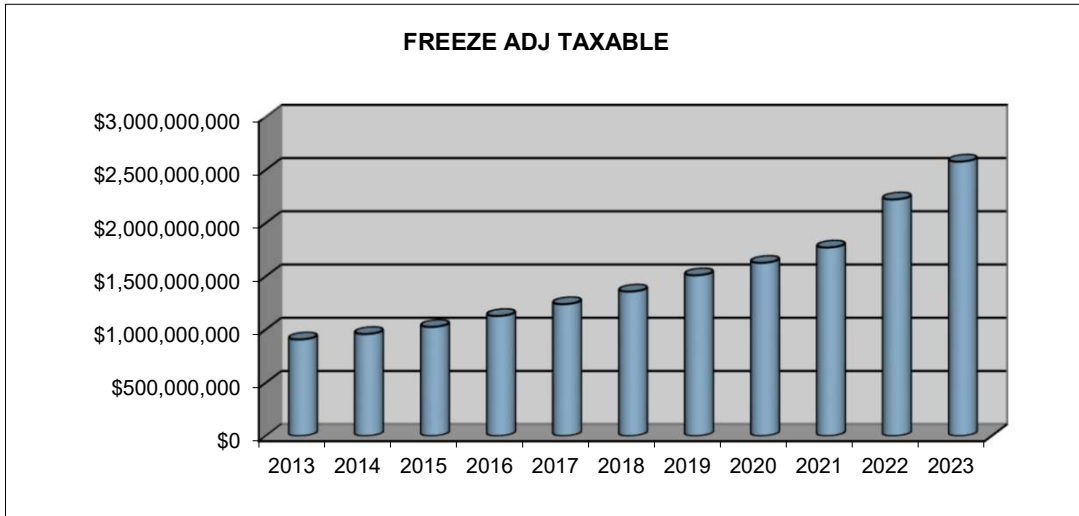
## City of Denison, Texas

## Statistics

Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2020 Census)	24,479
Population (2023 Estimate)	26,800
Area in Square Miles	29.11
Land	29.05
Water	0.6
Fire Protection / EMS Service (Oct 2022 - Sep 2023)	
Fire Runs	179
EMS Runs	4,708
Number of Employees	63
Police Protection (Oct 2022 - Sep 2023)	
Calls for Service	16,689
Alarm Responses	906
Arrests	1,645
Animal Control Calls	2,300
Number of Sworn Officers	55
Municipal Water Utility (Oct 2022 - Sep 2023)	
Active Residential Accounts	10,506
Active Commercial Accounts	1,199
Active Industrial Accounts	8
Daily Average Consumption (Gallons)	16,501
Number of Parks	14
Total Park Acreage	587.7
Community Development (Oct 2022 - Sep 2023)	
Number of Houses Demolished	7
Building Permits (Oct 2022 - Sep 2023)	2141
New Residence Permits	267
New Non-Residence Permits	5
Accessory Buildings	24
Carports / Garages	4
Residence Add / Alt	60
Non-Residence Add / Alt	40
Demolition - Commercial/Residential	55
Electrical - Commercial/Residential	189
Irrigation - Commercial/Residential	101
Swimming Pool - Above/In Ground	8
Certificate of Occupancy Permit	110
Sign Permits	68
Fire Permits	61
Plumbing Permits	219
Mechanical Permits	81
Roofing Permits	134
Fence Permit	236
Various Other Permits	413

## City of Denison 2023/2024 Budget Analysis of Property Valuations and Tax Rates

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2013	\$907,759,678	0.653377	\$5,931,093
2014	\$959,242,870	0.653377	\$6,267,472
2015	\$1,025,857,299	0.653377	\$6,702,716
2016	\$1,128,274,899	0.643377	\$7,259,061
2017	\$1,239,379,446	0.633377	\$7,849,944
2018	\$1,357,822,666	0.633377	\$8,600,136
2019	\$1,510,467,960	0.652034	\$9,848,765
2020	\$1,627,858,207	0.652034	\$10,614,189
2021	\$1,771,666,236	0.652034	\$11,551,866
2022	\$2,223,402,897	0.652034	\$14,497,343
<b>2023</b>	<b>\$2,578,839,778</b>	0.652034	<b>\$16,814,912</b>



**City of Denison  
2023/2024 Budget  
Full-Time Budgeted Positions  
General Fund**

	FY20 Total Positions	FY21 Total Positions	FY22 Total Positions	FY23 Total Positions	FY24 Budgeted Positions
Figures are as of 10/1 each fiscal year.					
<b>Division 002: Executive Services (Council Included)</b>	10	11	12	13	13
<b>Division 003: Main Street</b>	2	2	4	4	4
<b>Division 007: Office of the City Marshal</b>	1	1	1	1	1
<b>Division 008: Cemeteries</b>	4	5	5	5	5
<b>Division 009: Information Technology</b>	4	5	5	5	5
<b>Division 010: Employee Services</b>	3	3	3	3	3
<b>Division 011: Accounting</b>	6	6	7	7	7
<b>Division 015: Municipal Court</b>	4	4	3	3	3
<b>Division 016: Public Library</b>	10	10	11	11	11
<b>Division 017: Marketing &amp; Tourism</b>	1	1	1	1	1
<b>Division 018: Community Relations &amp; Media</b>	1	2	1	1	1
<b>Division 020: Police</b>	53	55	59	59	61
<b>Division 022: Animal Services</b>	2	2	3	3	3
<b>Division 023: Communications</b>	11	11	13	13	13
<b>Division 024: Denison Fire Rescue</b>	56	58	60	63	63
<b>Division 030: Planning</b>	4	4	4	3	3
<b>Division 037: Building Permitting &amp; Inspections</b>	6	6	6	6	6
<b>Division 038: Code Compliance</b>	5	5	6	6	6
<b>Division 044: Refuse Collection</b>	15	15	16	16	16
<b>Division 046: Building Maintenance</b>	1	1	1	2	2
<b>Division 055: Traffic &amp; Markings</b>	2	2	2	2	2
<b>Division 057: Street Maintenance</b>	9	10	13	13	13
<b>Division 058: Demolition</b>	1	1	1	1	1
<b>Division 060: Fleet &amp; Facility Services</b>	6	7	7	7	6
<b>Division 070: Parks</b>	11	8	10	11	11
<b>Division 071: Recreation</b>	2	5	4	4	5
<b>Division 074: THF Park</b>	3	4	4	4	4
<b>Division 075: Aquatics</b>	3	3	3	3	3
<b>Total Full-Time Budgeted Positions</b>	<b>236</b>	<b>247</b>	<b>265</b>	<b>270</b>	<b>272</b>

**City of Denison  
2023/2024 Budget  
Full-Time Budgeted Positions  
Utility Fund**

Figures are as of 10/1 each fiscal year.

	FY20 Total Positions	FY21 Total Positions	FY22 Total Positions	FY23 Total Positions	FY24 Budgeted Positions
<b>Division 080: Water Treatment</b>					
	12	12	12	12	11
<b>Division 082: Laboratory Services</b>					
	2	2	3	3	3
<b>Division 084: Utilities</b>					
	19	19	20	23	20
<b>Division 085: Meter Service</b>					
	4	5	5	5	5
<b>Division 088: Paw Paw WWT</b>					
	12	12	12	12	14
<b>Division 090: Environmental Services</b>					
	2	2	3	3	4
<b>Division 091: Utilities Customer Service</b>					
	5	5	5	5	5
<b>Division 093: Public Works Administration</b>					
	8	9	8	8	12
<b>Division 094: Storm Water Operations</b>					
	2	2	2	2	2
<b>Division 097: G.C.A. WWT</b>					
	2	2	2	2	2
<b>Total Full-Time Budgeted Positions</b>	<b>68</b>	<b>70</b>	<b>72</b>	<b>75</b>	<b>78</b>



# 2023 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF DENISON

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 2,582,948,705
2.	<b>2022 tax ceilings.</b> Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 366,638,913
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,216,309,792
4.	<b>2022 total adopted tax rate.</b>	\$ 0.652034 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values:.....	\$ 22,362,564
	B. 2022 values resulting from final court decisions:.....	-\$ 21,178,522
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 1,184,042
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value:.....	\$ 48,986,810
	B. 2022 disputed value:.....	-\$ 7,348,022
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 41,638,788
7.	<b>2022 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 42,822,830

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,259,132,622
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 4,922
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value:..... \$ 3,757,711 B. Partial exemptions, 2023 exemption amount or 2023 percentage exemption times 2022 value:..... + \$ 6,293,380 C. Value loss. Add A and B. <sup>6</sup>	\$ 10,051,091
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value:..... \$ 0 B. 2023 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A. <sup>7</sup>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 10,056,013
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 405,312,504
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,843,764,105
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,021,968
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. <sup>9</sup>	\$ 16,355
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. <sup>10</sup>	\$ 12,038,323
18.	Total 2023 taxable value on the 2023 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. <sup>11</sup> A. Certified values:..... \$ 2,978,301,972 B. Counties: Include railroad rolling stock values certified by the Comptroller's office:..... + \$ ..... C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ 559,588,095 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 2,418,713,877

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



Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>2023 taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 1,049,056
B.	<b>2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 1,049,056
20.	<b>2023 tax ceilings.</b> Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 399,462,194
21.	<b>2023 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 2,020,300,739
22.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed. <sup>18</sup>	\$ 26,437
23.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. <sup>19</sup>	\$ 146,146,399
24.	<b>Total adjustments to the 2023 taxable value.</b> Add Lines 22 and 23.	\$ 146,172,836
25.	<b>Adjusted 2023 taxable value.</b> Subtract Line 24 from Line 21.	\$ 1,874,127,903
26.	<b>2023 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.642342 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. <sup>21</sup>	\$ _____ /\$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.	<b>2022 M&amp;O tax rate.</b> Enter the 2022 M&O tax rate.	\$ 0.576537 /\$100
29.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,259,132,622

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



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 13,024,735
31.	Adjusted 2022 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ....	+ \$ 13,853
	B. 2022 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 2023 captured appraised value in Line 18D, enter 0.....	- \$ 1,306,078
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. ....	+/- \$ 0
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.....	\$ -1,292,225
	E. Add Line 30 to 31D.	\$ 11,732,510
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,874,127,903
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.626025 /\$100
34.	Rate adjustment for state criminal justice mandate. <sup>23</sup> If not applicable or less than zero, enter 0.	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. ....	\$ 0
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
35.	Rate adjustment for indigent health care expenditures. <sup>24</sup> If not applicable or less than zero, enter 0.	
	A. 2023 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
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.....	- \$ 0
	C. Subtract B from A and divide by Line 32 and multiply by \$100.....	\$ 0.000000 /\$100
	D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

<sup>23</sup> [Reserved for expansion]  
<sup>24</sup> Tex. Tax Code §26.044  
<sup>25</sup> Tex. Tax Code §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup> If not applicable or less than zero, enter 0.</p> <p>A. <b>2023 indigent defense compensation expenditures.</b> 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>B. <b>2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup> If not applicable or less than zero, enter 0.</p> <p>A. <b>2023 eligible county hospital expenditures.</b> 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>B. <b>2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>0</u></p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u> /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> 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. <b>Amount appropriated for public safety in 2022.</b> 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. <b>Expenditures for public safety in 2022.</b> 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>0.000000</u> /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /\$100
39.	Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ <u>0.626025</u> /\$100
40.	<p><b>Adjustment for 2022 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>2,425,911</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.129442</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.755467</u> /\$100
41.	<p><b>2023 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.781908</u> /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2023 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	<p>\$ 0.000000 /\$100</p>
42.	<p><b>Total 2023 debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;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.<sup>28</sup></p> <p>Enter debt amount ..... \$ 3,622,072</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. .... - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) ..... - \$ 0</p> <p>D. Subtract amount paid from other resources ..... - \$ 1,884,345</p> <p>E. Adjusted debt. Subtract B, C and D from A. .... \$ 1,737,727</p>	<p>\$ 1,737,727</p>
43.	<p><b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector.<sup>29</sup></p>	<p>\$ 710</p>
44.	<p><b>Adjusted 2023 debt.</b> Subtract Line 43 from Line 42E.</p>	<p>\$ 1,737,017</p>
45.	<p><b>2023 anticipated collection rate.</b></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>30</sup> ..... 96.68 %</p> <p>B. Enter the 2022 actual collection rate. .... 96.72 %</p> <p>C. Enter the 2021 actual collection rate. .... 96.79 %</p> <p>D. Enter the 2020 actual collection rate. .... 96.54 %</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%.<sup>31</sup></p>	<p>96.68 %</p>
46.	<p><b>2023 debt adjusted for collections.</b> Divide Line 44 by Line 45E.</p>	<p>\$ 1,796,666</p>
47.	<p><b>2023 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	<p>\$ 2,020,300,739</p>
48.	<p><b>2023 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	<p>\$ 0.088930 /\$100</p>
49.	<p><b>2023 voter-approval tax rate.</b> Add Lines 41 and 48.</p>	<p>\$ 0.870838 /\$100</p>
D49.	<p><b>Disaster Line 49 (D49): 2023 voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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>	<p>\$ _____ /\$100</p>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	\$ 0.000000 /\$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.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>31</sup>  Taxing units that adopted the sales tax in November 2022 or in May 2023. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - Taxing units that adopted the sales tax before November 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,657,971
53.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,020,300,739
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.131564 /\$100
55.	<b>2023 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.642342 /\$100
56.	<b>2023 NNR tax rate, adjusted for sales tax.</b> Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ 0.642342 /\$100
57.	<b>2023 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.870838 /\$100
58.	<b>2023 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.739274 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ 0
60.	<b>2023 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,020,300,739
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.739274 /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(f)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(f)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.<sup>39</sup> 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 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 before 2020;<sup>40</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>41</sup> 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.<sup>42</sup>

Individual components can be negative, but the overall rate would 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.<sup>43</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.</b>	
A.	Voter-approval tax rate (Line 67).....	\$ 0.772503 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.093350 /\$100
C.	Subtract B from A.....	\$ 0.679153 /\$100
D.	Adopted Tax Rate.....	\$ 0.652034 /\$100
E.	Subtract D from C.....	\$ 0.027119 /\$100
64.	<b>Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.</b>	
A.	Voter-approval tax rate (Line 67).....	\$ 0.745384 /\$100
B.	Unused increment rate (Line 66).....	\$ 0.045308 /\$100
C.	Subtract B from A.....	\$ 0.700076 /\$100
D.	Adopted Tax Rate.....	\$ 0.652034 /\$100
E.	Subtract D from C.....	\$ 0.048042 /\$100
65.	<b>Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.</b>	
A.	Voter-approval tax rate (Line 65).....	\$ 0.697342 /\$100
B.	Unused increment rate (Line 64).....	\$ 0.000000 /\$100
C.	Subtract B from A.....	\$ 0.697342 /\$100
D.	Adopted Tax Rate.....	\$ 0.652034 /\$100
E.	Subtract D from C.....	\$ 0.045308 /\$100
66.	<b>2023 unused increment rate. Add Lines 63E, 64E and 65E.</b>	\$ 0.120469 /\$100
67.	<b>Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).</b>	\$ 0.859743 /\$100

<sup>39</sup> Tex. Tax Code §26.013(a)  
<sup>40</sup> Tex. Tax Code §26.013(c)  
<sup>41</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>42</sup> Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022  
<sup>43</sup> Tex. Tax Code §26.063(a)(1)  
<sup>44</sup> Tex. Tax Code §26.012(B-a)  
<sup>45</sup> Tex. Tax Code §26.063(a)(1)

**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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.626025 /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,020,300,739
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.024748 /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.088930 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.739703 /\$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.<sup>46</sup>

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.<sup>47</sup>

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.652034 /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. - or - If a disaster occurred prior to 2022 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 2022, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.000000 /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,843,764,105
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 0
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,874,127,903
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ 0.000000 /\$100

<sup>44</sup> Tex. Tax Code §26.042(b)  
<sup>45</sup> Tex. Tax Code §26.042(f)  
<sup>46</sup> Tex. Tax Code §26.042(c)  
<sup>47</sup> Tex. Tax Code §26.042(b)



Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	<b>2023 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.859743 /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.642342 /\$100  
 As applicable, enter the 2023 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.** ..... \$ 0.859743 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax),  
 Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 27

**De minimis rate.** ..... \$ 0.739703 /\$100  
 If applicable, enter the 2023 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** → Laurie Alsabbagh  
 Printed Name of Taxing Unit Representative

**sign here** → Laurie Alsabbagh 8-18-2023  
 Taxing Unit Representative Date

<sup>50</sup> Tex. Tax Code §§26.04(c-2) and (d-2)