

# CITY OF DENISON

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## Operating Budget FY 2021/2022

*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 \$380,440 (3.7% increase). The property tax revenue to be raised from new property added to the tax roll this year is \$450,351

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

FOR: Mayor Janet Gott, Council Members: Brian Hander, James Thorne, J.C. Doty, Robert Crawley and Kris Spiegel

AGAINST:

PRESENT and not voting:

ABSENT: Council Member Michael Courtright

### Property Tax Rate Comparison

	Proposed FY2022	Adopted FY2021
Property Tax Rate:	0.652034	0.652034
No New Revenue Tax Rate:	0.647100	0.655183
No New Revenue M&O Tax Rate:	0.571000	0.697264
Voter Approval Tax Rate:	0.745410	0.697342
Debt Rate:	0.097400	0.107583

The total amount of all outstanding general obligation debt is \$80,965,000.

Of this amount, \$54,786,390 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  
Council Member, Place 4

James Thorne  
Council Member, Place 2

Kristofor Spiegel  
Council Member, Place 5

J.C. Doty  
Council Member, Place 3

Brian Hander, Mayor Pro Tem  
Council Member, Place 6

### Administrative Officials

Greg Smith  
City Manager

Bobby Atteberry  
Interim Assistant City Manager

Renee' Waggoner  
Executive Director of Finance &  
Administrative Services

Gregg Loyd  
Interim Director of Development

Mike Gudgel  
Police Chief

Kenneth Jacks  
Interim Fire Chief

Carrie Jones  
Director of Public Works

Amy Lay  
Director of Employee Services

Chris Wallentine  
Assistant to the City Manager/  
City Clerk

Aaron Werner  
Director of Leisure Services

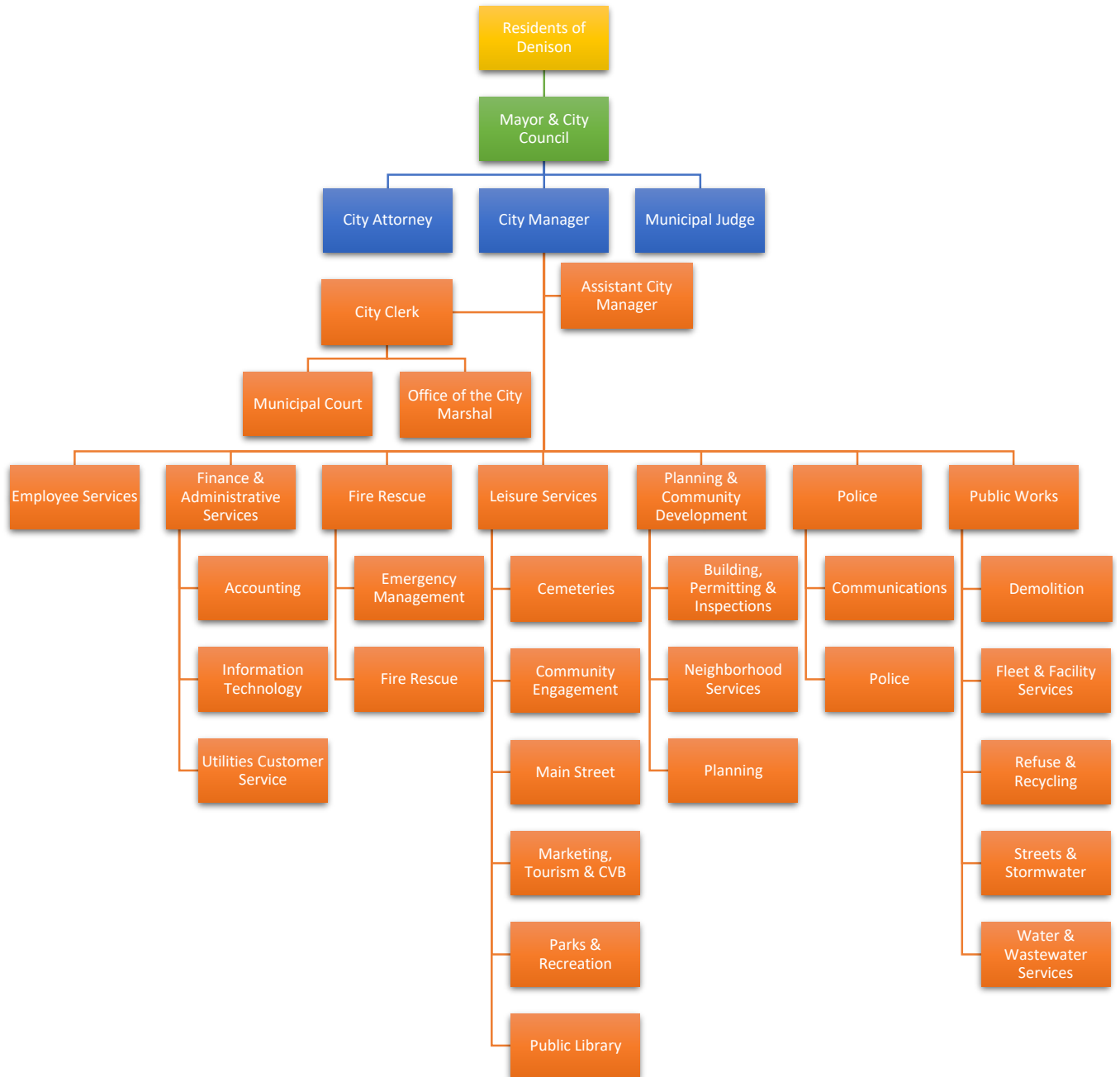
Justin Eastwood  
Director of Parks & Recreation

Joshua Montgomery  
Director of Information Technology

Gregory Mitchell  
Director of Library

Donna Dow  
Director of Main Street

# City of Denison 2021/2022 Budget Organizational Chart



**City of Denison**  
**2021/2022 Budget**  
**Programs, Departments & Divisions**

**ADMINISTRATION**

City Manager's Office

Assistant City Manager  
City Clerk's Office  
Executive Services  
Legal Services  
Municipal Court  
Office of the City Marshal

Employee Services

**PUBLIC SAFETY**

Police Services

Police  
Communications

Fire Services

Emergency Management  
Fire Rescue

**FINANCE & ADMINISTRATIVE SERVICES**

Finance

Accounting  
Information Technology  
Utilities Customer Service

**COMMUNITY SERVICES**

Leisure Services

Cemeteries  
Community Engagement  
Main Street  
Marketing, Tourism & CVB  
Parks & Recreation  
Public Library

Planning & Community Development

Building Permitting & Inspections  
Neighborhood Services  
Planning

**PUBLIC WORKS**

Public Works

Demolition  
Fleet & Facility Services  
Refuse & Recycling  
Storm Water Operations  
Streets

Water Utility

Laboratory Services  
Meter Services  
Water Distribution  
Water Treatment

Wastewater Utility

Sewer Collection  
Sewer Monitoring  
Sewer Treatment



CITY OF DENISON

City Hall  
300 W. Main Street  
Denison, TX 75020

903.465.2720 | Phone



November 12, 2021

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

RE: City of Denison Fiscal Year 2022 Budget

Dear Honorable Mayor and Members of the City Council,

I'm pleased to present you with the City of Denison's FY2022 Budget. As you know, this document is the culmination of months of committed work and coordination by the City Council and staff. Thanks to each of you for the discussion, direction, and focused guidance provided during the budget development process. The services provided to the residents of Denison are our utmost priority, and the approved budget is the mechanism for outlining and funding these services. The programs and priorities funded within this budget will help continue to move our community forward, meet the goals defined by the City Council, and exceed the expectations of the citizens of Denison.

Janet Gott  
Mayor

Michael Courtright  
Council Place 1

James Thorne  
Council Place 2

JC Doty  
Council Place 3

Robert Crawley  
Council Place 4

Kristofor Spiegel  
Council Place 5

Brian Hander  
Council Place 6

Greg Smith  
City Manager

The budget is the single most important policy document adopted by the City Council during the year. It also serves as an aid to our residents in providing a better understanding of the City's operating programs. The budget has been built on sound conservative financial principals 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 FY2022 Budget.

**City Council Budget Workshop**

The City Council held an annual workshop on Friday, June 25, 2021, 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.*



- *Phase 1 D<sup>3</sup>: Designing Downtown Denison.* Despite some setbacks due to subsurface rock and private utility relocation, the project is moving forward as planned. At the time of the presentation and at the time of this letter, Phase 1 of the project is on schedule for the 22-month completion timeline.
- *Current Year-End Projections.* Staff presented information about current and projected revenue and expenses through the end of FY2021. Maintaining appropriate fund balance in the General and Utility Funds are priorities, along with maintaining momentum in strategic priority areas including Staff has remained conservative in revenue projections.
- *Building a Community of Choice.* Development staff shared information about the strides taken towards being a Community of Choice. Over 161 new Single-Family and 66 Duplex housing starts were pulled in FY21, exceeding projections. Commercial development is at a recent high, and Code Compliance continues to be a proactive presence in the community. The Council directed staff to amend the adopted Building Code to require front walk approaches on Single-Family builds.
- *Parks & Recreation.* The presentation included Parks & Recreation accomplishments during the current Fiscal Year. Based on projections, staff anticipated record year end revenues. A number of large planning projects are underway in the Department, including, including the Parks & Trails Master Plan, Loy Lake Design, and an aquatics feasibility study.
- *Denison Police Department.* The Denison Police Department, or DPD's, presentation focused on the City's growth and how that is affecting policing. Additional incentives to recruit and retain quality personnel were discussed. Community outreach programs had a successful year, with the return on the Citizen's Police Academy, which the Department plans to build on in the coming year.
- *Public Works Master Planning.* Staff presented some anticipated and final findings from several different Master Plan projects, including Water Treatment, Water Distribution, Waste Water Collection, and Waste Water Treatment Plant Master Plans. Recommendations included the completed 12-inch water line on FM 1417, building in additional system reliability, electrical improvements, and upsizing of current treatment facilities to meet current and projected needs. Additional immediate, short-, and long-term recommendations will be budgeted for in future budget years and through the Capital Improvement Program.
- *Water/Sewer Rate History and Study.* City utility rate studies have been completed in-house by staff in the past. This budget includes bringing in a professional consultant to complete the FY2022 study. The outside perspective and professional creation will lead to a more in-depth look at the Industrial, Residential, and Commercial rates across other communities. The study will also look at the rate's impact on delivery and system maintenance.

*Moving Forward. Kicking Back.*





- *Streets and Facilities.* The original 5-Year Street Plan was disrupted due to COVID, delaying Waterloo/Lang reconstruction and the Crawford/Edward projects until 2023. Since 2016, the Street Maintenance Program has resulted in 16.5 lane miles of Micropave and 30.24 lane miles of Overlay, mostly in low to moderate income neighborhoods. A facilities condition assessment is included in the FY22 budget, which will determine the condition of and make recommendations for all existing city facilities.
- *Denison Fire Rescue.* Staff presented a recap of Denison Fire Rescue, including findings and recommendations by the citizen EMS Committee tasked with reviewing different service methods of Emergency Medical Services (EMS). The Committee recommended that the City continue to work with LifeNet EMS based on the test programs high success rate, cost savings, excellent care outcomes and more.

### **Fund Balances**

The FY2022 Budget increases/decreases the fund balances for both the General and Utility Funds as follows:

- *General Fund.* The beginning General Fund balance is \$6,625,271 or 76 days of reserve, and the budgeted ending balance is \$6,715,227 or 75 days of reserve.
- *Utility Fund.* The beginning Utility Fund balance is \$2,835,971 or 70 days of reserve, and the budgeted ending balance is \$3,012,605 or 74 days of reserve.

### **Personnel**

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

- *New Positions.* Based on resident feedback and community priorities, the City Council approved the following full-time positions:
  - Media Relations Coordinator, serving the Police Department and Community Engagement divisions.
  - New Streets Crew, including two Utility Worker positions and an Equipment Operator.
  - New Utility Crew, including a Utility Worker, Crew Leader, and Equipment Operator.
  - Sanitation Equipment Operator
  - Laboratory Technician
  - City Council made it a priority to bring all positions up to or very close to market rate. In order to do this, some positions will see little to no change in salary, while others will see up to a 15% increase. This will help Team Denison attract and retain quality staff who can be fairly compensated for their service to the community.

### **Capital Expenses and Expanded Services**

The FY2022 Budget includes capital and other one-time expenditures to help improve delivery of services and to meet the needs of a growing population.

*Moving Forward. Kicking Back.*



- *Expanded Service Requests.* City Council approved over \$3.7 million in expanded service requests in addition to the purchases approved through ARP funds. These expenditures will help improve delivery of essential services to the citizens of Denison.

### **Budget Recovery**

The FY2021 Budget was deeply affected by both the COVID-19 pandemic and Winter Storm Uri in February 2021:

- *American Rescue Plan.* The City of Denison received \$3,663,306 on June 2, 2021 as part of the American Rescue Plan. This is 50% of Denison's total allocation, with the second 50% payment scheduled for distribution in CY2022 for a total of \$7,326,612. The funds are from the Federal Reserve and are intended to help local governments make-up for the decrease in revenue due to COVID-19 and recession. For FY2022 Council has approved \$4,434,965 from these funds to be used for infrastructure needs, revenue recovery, training, staffing, and capital needs.
- *Winter Storm Uri and Power Supply Failure.* The February 2021 Winter Storm Uri caused infrastructure across the state to be stressed. Failure of the power supply led to a drop in pressure from the water treatment facility, leading to 92 main breaks that had to be repaired in sub-freezing temperatures. The harsh weather and water line repairs also lead to a large and unanticipated increase in necessary street repairs. Based on direction from Council, staff has submitted \$892,753 to FEMA for reimbursement. If approved, the City will receive \$669,565 as part of a 75/25 cost share.

Again, I personally thank you for your guidance and support developing the FY2022 Budget. Team Denison is eager to Move Forward with the projects, programs, and priorities outlined and approved in this budget. I'm pleased with the projects, programs, and priorities approved in the budget and am excited about moving Denison forward in 2022!

Sincerely,

A handwritten signature in blue ink, appearing to read "Greg Smith", with a long, sweeping underline that extends to the right.

Greg Smith  
City Manager

*Moving Forward. Kicking Back.*



**City of Denison, Texas**

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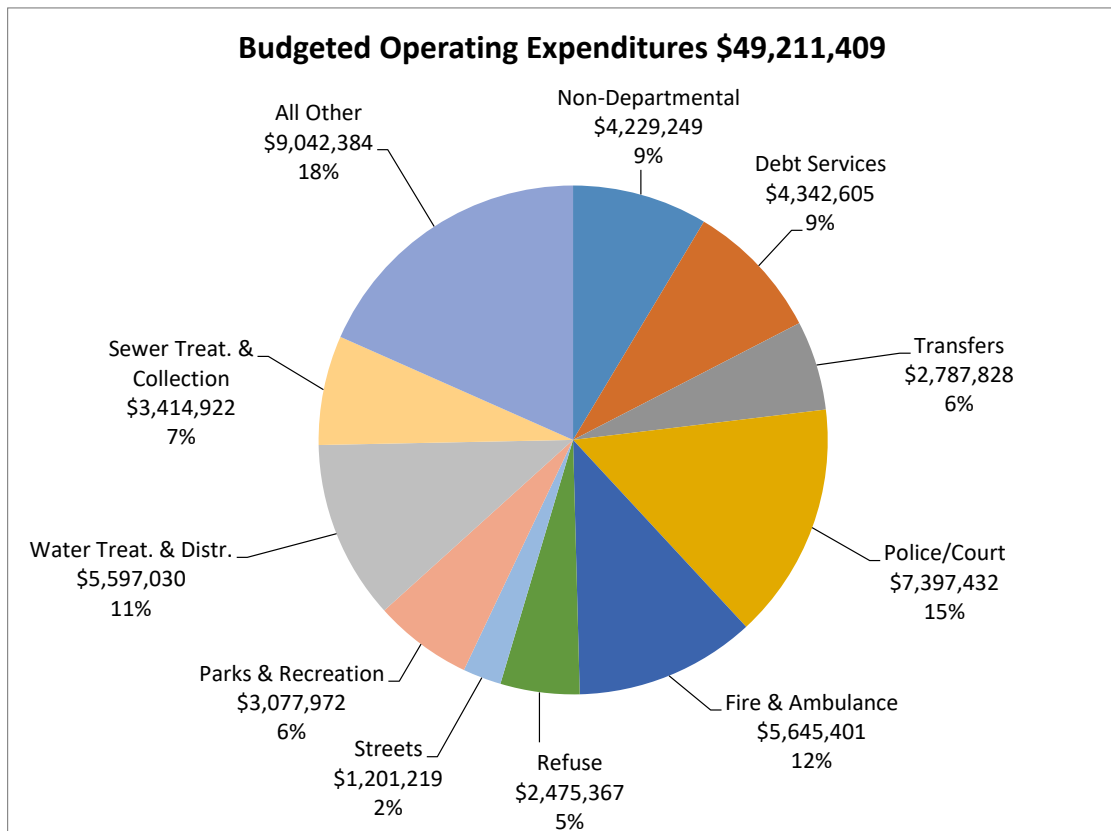
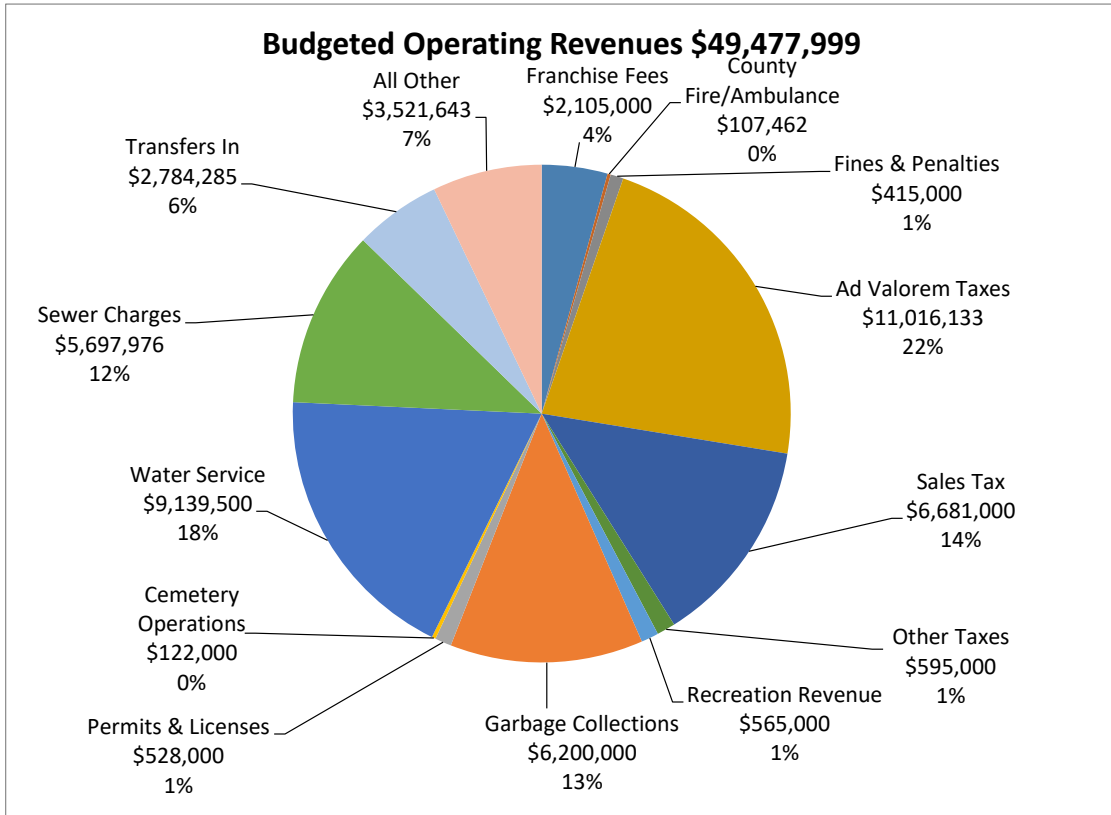
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**City of Denison**  
**2021/2022 Budget**  
**FY2022 Budget Quick Reference Guide**

<b>General (GF) &amp; Utility (UF) Funds</b>	<b>Property Tax (Ad Valorem)</b>
<ul style="list-style-type: none"> <li>• GF Projected Revenue: \$34,162,523</li> <li>• UF Projected Revenue: \$15,315,476</li> <li>• Average Residential Monthly Utility Bill (5,650-gallon usage)               <ul style="list-style-type: none"> <li>○ Trash/Recycling: \$27.42</li> <li>○ Water: \$40.47</li> <li>○ Sewer: \$35.98</li> <li>○ Total: \$103.87</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Current rate: \$0.652034 per \$100 value</li> <li>• Projected Revenue: \$12,504,954               <ul style="list-style-type: none"> <li>○ M&amp;O: \$11,016,133</li> <li>○ I&amp;S: \$1,488,821</li> </ul> </li> <li>• \$0.01 of the rate generates \$191,784</li> <li>• Represents 32% of GF 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% (1.5% City/0.5% DDA)</li> </ul> </li> <li>• Projected Revenue: \$8,908,000               <ul style="list-style-type: none"> <li>○ To the City: \$6,681,000</li> <li>○ To DDA: \$2,227,000</li> </ul> </li> <li>• Represents 20% 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 FY2022, transfer will not be made. Capital purchases will be funded from American Rescued Grant Funds.</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 FY2022, transfer will not be made. Capital purchases will be funded from American Rescued Grant Funds.</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>○ ~\$135,000 annual revenue</li> </ul> </li> <li>• \$5.00/month for Waterloo Pool               <ul style="list-style-type: none"> <li>○ ~\$325,000 annual revenue to support operations of the pool</li> </ul> </li> </ul>

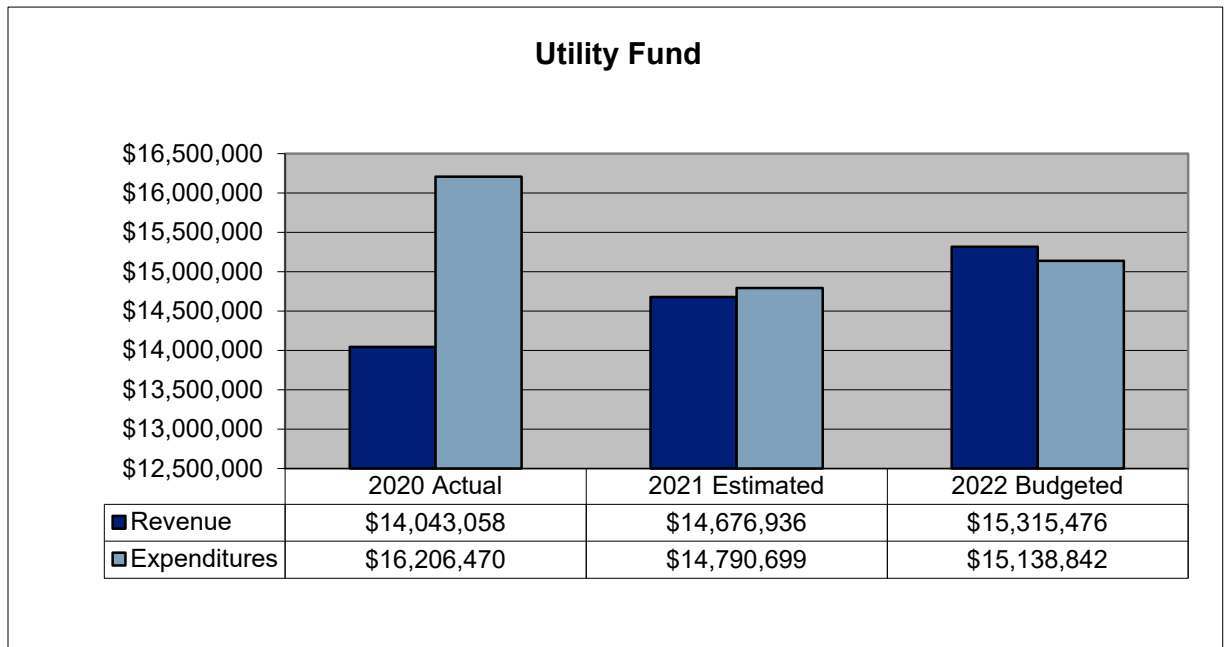
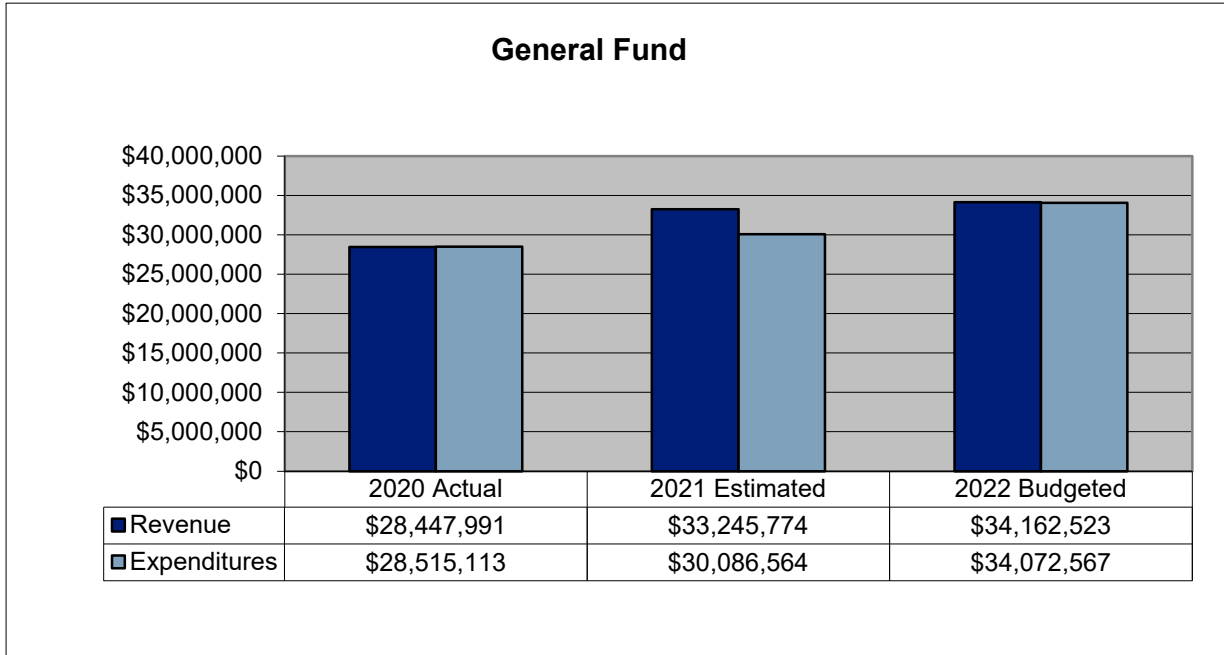
## City of Denison 2021/2022 Budget





## City of Denison 2021/2022 Budget 3-Year Assessment

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
<b>Revenue Totals:</b>	\$ 42,491,049	\$ 47,922,710	\$ 49,477,999
<b>Expenditure Totals:</b>	\$ (44,721,583)	\$ (44,877,263)	\$ (49,211,409)
<b>Net Grand Totals:</b>	\$ (2,230,534)	\$ 3,045,447	\$ 266,590



# **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
- Building Maintenance
- Traffic & Markings
- Street Maintenance
- Demolition
- Fleet & Facility Services
- Parks
- Recreation
- THF Park
- Aquatics

**City of Denison  
2021/2022 Budget  
General Fund Estimated Cash Position - Fund 001**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Fund Balance	\$ 4,820,656	\$ 4,385,745	\$ 6,625,271
<b>Revenues</b>	<b>\$ 28,447,991</b>	<b>\$ 33,245,774</b>	<b>\$ 34,162,523</b>
<b>Expenditures</b>	<b>\$ (28,515,113)</b>	<b>\$ (30,086,564)</b>	<b>\$ (34,072,567)</b>
<b>Audit Adjustments/Accruals</b>	<b>\$ (367,789)</b>	<b>\$ (919,685)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 4,385,745</b>	<b>\$ 6,625,271</b>	<b>\$ 6,715,227</b>

**City of Denison  
2021/2022 Budget  
General Fund Classification Totals**

<b>Classification</b>		<b>Actual 2020</b>		<b>Estimated 2021</b>		<b>Budgeted 2022</b>
<b>Revenues</b>						
600-Revenue	\$	28,447,991	\$	33,245,774	\$	34,162,523
Revenue Totals:	\$	28,447,991	\$	33,245,774	\$	34,162,523
<b>Expenditures</b>						
100 - Personnel	\$	17,171,292	\$	17,653,089	\$	20,313,186
200 - Contractual/Fixed	\$	7,869,452	\$	8,933,665	\$	8,963,137
300 - Supplies	\$	2,659,880	\$	2,682,259	\$	3,802,407
400 - Debt Service	\$	771,391	\$	732,939	\$	908,337
500 - Capital Outlay	\$	43,098	\$	84,612	\$	85,500
Expenditure Totals:	\$	28,515,113	\$	30,086,564	\$	34,072,567
<b>Revenue Total:</b>	<b>\$</b>	<b>28,447,991</b>	<b>\$</b>	<b>33,245,774</b>	<b>\$</b>	<b>34,162,523</b>
<b>Expenditure Total:</b>	<b>\$</b>	<b>(28,515,113)</b>	<b>\$</b>	<b>(30,086,564)</b>	<b>\$</b>	<b>(34,072,567)</b>
<b>General Fund Net Total:</b>	<b>\$</b>	<b>(67,122)</b>	<b>\$</b>	<b>3,159,210</b>	<b>\$</b>	<b>89,956</b>

**City of Denison  
2021/2022 Budget  
General Fund Revenues**

Account Description	Actual 2020	Estimated 2021	Budgeted 2022
General Fund 001			
<b>Revenues</b>			
Division: 600			
60010 Current Taxes	\$ 7,084,412	\$ 6,470,982	\$ 9,426,133
60020 Current Delinquent Taxes	\$ 1,932,268	\$ 3,175,295	\$ 1,400,000
60030 Delinquent Taxes	\$ 36,203	\$ 155,312	\$ 90,000
60040 Mixed Beverages	\$ 45,147	\$ 69,295	\$ 60,000
60050 Sales Tax	\$ 6,112,237	\$ 6,571,066	\$ 6,681,000
60060 Bingo Tax	\$ 17,948	\$ 3,996	\$ 5,000
60070 P.I.L.O.T.	\$ 46,993	\$ 50,492	\$ 50,000
60080 Hotel/Motel Tax	\$ 334,082	\$ 501,901	\$ 515,000
60085 Short-Term Rental Tax	\$ -	\$ 11,899	\$ 15,000
60090 Atmos Energy	\$ 273,537	\$ 356,538	\$ 325,000
60100 Electricity Franchise Fee	\$ 929,626	\$ 887,976	\$ 900,000
60110 Telephone Fees	\$ 56,716	\$ 53,708	\$ 50,000
60120 Cableone	\$ 142,066	\$ 137,383	\$ 135,000
60140 W&S Franchise Fees	\$ 651,143	\$ 679,946	\$ 695,000
60150 Code Compliance	\$ 101,422	\$ 294,703	\$ 115,000
61020 Licenses - Beverages	\$ 6,952	\$ 5,725	\$ 8,000
61040 Permits - Building	\$ 486,529	\$ 381,713	\$ 430,000
61050 Permits - Electrical	\$ 26,822	\$ 25,056	\$ 21,000
61060 Permits - Plumbing, Heat, AC	\$ 62,792	\$ 68,080	\$ 62,000
61070 Permits - Miscellaneous	\$ 19,313	\$ 15,225	\$ 15,000
61090 Off Prem. Sign Annual Fee	\$ 6,400	\$ 6,025	\$ 6,100
61100 Registration-Electrical, Plumbing	\$ 36,800	\$ 39,600	\$ 35,000
61120 Planning & Zoning	\$ 20,544	\$ 47,938	\$ 45,000
62010 Penalty & Interest	\$ 113,143	\$ 161,954	\$ 100,000
62020 Traffic & Criminal	\$ 300,806	\$ 440,215	\$ 415,000
63000 Emergency Response	\$ 15,004	\$ 49,531	\$ 50,000
63010 Refuse Disposal	\$ 5,638,096	\$ 5,853,605	\$ 6,200,000
63020 Ambulance Service	\$ 295,821	\$ 87,689	\$ -
63030 Swimming Pools	\$ 127,949	\$ 243,259	\$ 200,000
63045 Food Truck	\$ 15,739	\$ 28,469	\$ 25,000
63046 Kayak Rentals	\$ 14,577	\$ 8,154	\$ 20,000
63050 Recreation Revenue	\$ 12,863	\$ 28,125	\$ 25,000
63060 T-Bar Fields	\$ 38,017	\$ 39,487	\$ 45,000
63090 Bag Sales	\$ 42,256	\$ 29,820	\$ -
63100 Special Refuse Charges	\$ 73,727	\$ 65,210	\$ 65,000
63110 Collection Station	\$ 61,972	\$ 63,530	\$ 60,000
63120 Concrete Box Sales	\$ 24,000	\$ 29,275	\$ 20,000
63130 Lot Sales	\$ 42,411	\$ 63,124	\$ 45,000
63140 Open/Close Fees	\$ 53,601	\$ 61,552	\$ 55,000
63150 Vault Setting/Foundation Fees	\$ 1,050	\$ 1,650	\$ 2,000
63210 Library Fees	\$ 1,791	\$ 827	\$ 2,000
63230 Library-Reimbursing Grant	\$ 47,725	\$ 50,355	\$ 50,000
63250 Fax & Photocopies	\$ 11,500	\$ 10,658	\$ 12,000
63950 THF Park Revenue	\$ 100,333	\$ 260,019	\$ 250,000
64010 County Ambulance Contract	\$ 90,254	\$ 84,997	\$ -
64020 County Fire Fighting	\$ 104,332	\$ 104,332	\$ 107,462
65010 Interest Income	\$ 68,390	\$ 24,932	\$ 40,000
65030 E-911	\$ 182,585	\$ 181,688	\$ 165,000
65040 Donations	\$ 102	\$ -	\$ -
65060 Lease Proceeds	\$ -	\$ 1,100,000	\$ 1,220,000
65080 Security & Task Force Reimbursement	\$ 193,663	\$ 251,783	\$ 175,000
65090 TASWA Gainsharing	\$ -	\$ 510,972	\$ 438,543
65100 Miscellaneous	\$ 428,260	\$ 466,765	\$ 325,000
65110 Transfer/W&S	\$ 1,214,172	\$ 1,419,224	\$ 1,404,285
65190 Federal Relief Funds	\$ 256,566	\$ 1,267,851	\$ 200,000
65200 External Reimbursements	\$ 9,258	\$ 17,949	\$ 15,000
08100 Transfers In	\$ 438,074	\$ 228,919	\$ 1,347,000
<b>General Fund Revenues</b>	<b>\$ 28,447,991</b>	<b>\$ 33,245,774</b>	<b>\$ 34,162,523</b>

**City of Denison  
2021/2022 Budget  
General Fund Division Summaries**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001				
<b><u>Expenditures</u></b>				
001-001	Emergency Operations Center	\$ 486,165	\$ 213,910	\$ 6,150
001-002	Executive Services	\$ 739,976	\$ 909,948	\$ 1,031,804
001-003	Main Street	\$ 280,764	\$ 261,732	\$ 265,007
001-004	Non-Departmental	\$ 1,088,251	\$ 1,862,954	\$ 4,229,249
001-007	City Marshal	\$ 112,223	\$ 126,683	\$ 125,104
001-008	Cemeteries	\$ 282,314	\$ 305,882	\$ 357,047
001-009	Information Technology	\$ 1,367,233	\$ 1,239,741	\$ 1,214,652
001-010	Employee Services	\$ 349,810	\$ 328,882	\$ 369,756
001-011	Accounting	\$ 539,204	\$ 543,197	\$ 685,382
001-015	Municipal Court	\$ 257,590	\$ 244,467	\$ 246,439
001-016	Public Library	\$ 740,876	\$ 756,665	\$ 842,124
001-017	Marketing & Tourism	\$ 281,707	\$ 366,455	\$ 398,058
001-018	Communications & Engagement	\$ 202,619	\$ 203,261	\$ 222,024
001-020	Police	\$ 5,101,802	\$ 5,447,762	\$ 5,800,653
001-022	Animal Services	\$ 266,663	\$ 287,731	\$ 316,659
001-023	Public Safety Communications	\$ 713,897	\$ 783,296	\$ 1,033,681
001-024	Denison Fire Rescue	\$ 5,945,737	\$ 5,276,403	\$ 5,645,401
001-030	Planning	\$ 552,470	\$ 544,893	\$ 590,862
001-037	Building Permitting & Inspections	\$ 406,099	\$ 414,980	\$ 480,313
001-038	Code Compliance	\$ 318,332	\$ 386,788	\$ 421,416
001-044	Refuse & Recycling	\$ 2,913,002	\$ 2,277,178	\$ 2,475,367
001-046	Building Maintenance	\$ 176,780	\$ 191,219	\$ 191,879
001-055	Traffic & Markings	\$ 370,535	\$ 379,783	\$ 404,903
001-057	Street Maintenance	\$ 635,530	\$ 648,936	\$ 796,316
001-058	Demolition	\$ 133,128	\$ 65,255	\$ 83,392
001-060	Fleet & Facility Services	\$ 1,475,158	\$ 1,476,984	\$ 1,507,414
001-070	Parks	\$ 1,351,405	\$ 1,214,588	\$ 1,250,593
001-071	Recreation	\$ 254,309	\$ 420,101	\$ 425,917
001-074	THF Park	\$ 619,778	\$ 795,202	\$ 921,746
001-075	Aquatics	\$ 396,080	\$ 459,875	\$ 479,716
001-079	Fleet Service Charges	\$ (945,240)	\$ -	\$ -
001-000	Transfers Out	\$ 1,043,590	\$ 1,579,525	\$ 1,178,543
001-000	Bad Debt Expense	\$ 57,329	\$ 72,287	\$ 75,000
<b>General Fund Expenditures</b>		<b>\$ 28,515,113</b>	<b>\$ 30,086,564</b>	<b>\$ 34,072,567</b>
<b>Revenue Total:</b>		\$ 28,447,991	\$ 33,245,774	\$ 34,162,523
<b>Expenditure Total:</b>		\$ (28,515,113)	\$ (30,086,564)	\$ (34,072,567)
<b>General Fund Net Total:</b>		\$ (67,122)	\$ 3,159,210	\$ 89,956

**Program:** Administration  
**Department:** City Manager's Office  
**Division:** Emergency Operations - 001



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

FY 2020/2021 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

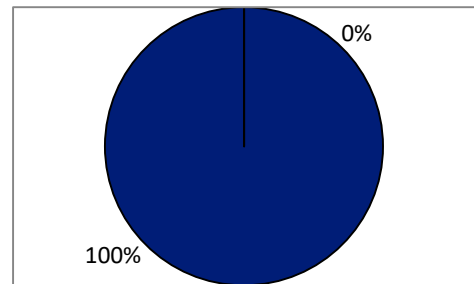
- N/A

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY 2022 Budgeted
Personnel	\$ -	\$ 4,404	\$ 1,850
Contractual/Fixed	\$ 332,770	\$ 131,340	\$ -
Supplies	\$ 153,396	\$ 78,165	\$ -
Debt Service	\$ -	\$ -	\$ 4,300
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 486,165</b>	<b>\$ 213,910</b>	<b>\$ 6,150</b>

Total Division Expenditures \$ 6,150  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense





**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 001 - Emergency Operations Center (EOC)			
81010 Social Security - Full Time	\$ -	\$ 282	\$ 150
81020 Retirement TMRS	\$ -	\$ 430	\$ 200
81100 Salaries & Wages - Full time	\$ -	\$ 3,692	\$ 1,500
82030 Information Technology	\$ 100,258	\$ -	\$ -
82120 Equipment Rental	\$ 3,740	\$ -	\$ -
82160 Training/Travel	\$ 5,042	\$ -	\$ -
82700 Professional Fees	\$ 24,786	\$ 840	\$ -
82730 Community Outreach	\$ 80,000	\$ -	\$ -
82840 Demo, Contracts	\$ 118,944	\$ -	\$ -
83040 Janitorial Supplies	\$ 20,380	\$ -	\$ -
83160 Auto/Equip Fuel	\$ -	\$ 1,763	\$ -
83280 Minor Tools	\$ 32	\$ -	\$ -
83290 Safety/PPE	\$ 46,924	\$ 118	\$ -
83300 Department Supplies	\$ 26,761	\$ 2,028	\$ -
83305 Bottled Water	\$ -	\$ 96	\$ -
83310 Equipment	\$ 38,978	\$ 56,525	\$ -
83440 Building Maintenance	\$ 300	\$ 3,500	\$ -
83460 Auto Maintenance	\$ -	\$ 8,380	\$ -
83560 Park Maintenance	\$ 6,647	\$ 4,028	\$ -
83980 Miscellaneous	\$ 13,374	\$ 1,728	\$ -
84135 Rent Assistance Payments	\$ -	\$ 130,500	\$ 4,300
<b>Division Total: Emergency Operations Center</b>	<b>\$ 486,165</b>	<b>\$ 213,910</b>	<b>\$ 6,150</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 5

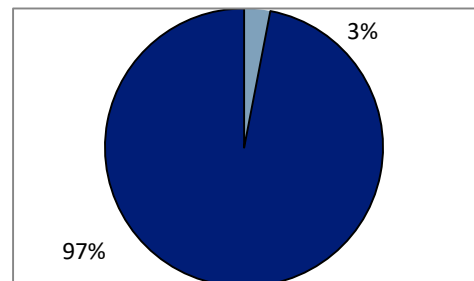
- Created Two Tax Increment Reinvestment Zones, #4 and #5. These 30-year zones capture some of the tax revenue in the Waterloo Lake, Loy Lake, Washington Heights, and former TMC campus areas for reinvestment in public infrastructure to encourage redevelopment and private investment.
- The boundaries for Denison's first Public Improvement District were created and an administrator appointed to help establish the PID #1 by ordinance. It will be used for public infrastructure for the multi-use single-family and commercial development located in the undeveloped Loy Lake area.
- Executive Services oversaw the successful response to Winter Storm Uri and ensuing power failures in February 2021. Team Denison was able to efficiently procure and distribute potable water for residents and neighbors, provide residential utility billing relief, and bring treatment facilities online.
- Key leadership roles were filled, including Executive Director of Planning & Development Services, Managing Director of Communications & Engagement, and City Manager. Having proven leaders in these positions helped City Council move Team Denison forward and meet the needs of residents.
- Phase 1 of the D3 project, rebuilding & redesigning Denison's Main Street, broke ground after 5+ years of planning & design. The ambitious project is on track thanks to Piazza Construction, Main Street & Public Works staff, & Interim City Manager. Phase 2 design also began!

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 336,907	\$ 292,749	\$ 649,704
Contractual/Fixed	\$ 75,913	\$ 594,693	\$ 363,750
Supplies	\$ 17,634	\$ 22,506	\$ 18,350
Debt Service	\$ 309,523	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 739,976</b>	<b>\$ 909,948</b>	<b>\$ 1,031,804</b>

Total Division Expenditures \$ 1,031,804  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 002 - Executive Services			
81010 Social Security - Full Time	\$ 16,723	\$ 12,157	\$ 28,686
81015 Social Security - Part Time	\$ 315	\$ 326	\$ 321
81020 Retirement TMRS	\$ 31,884	\$ 25,641	\$ 57,490
81040 Employee Insurance	\$ 11,365	\$ 7,335	\$ 31,287
81050 Workers' Compensation	\$ 206	\$ 193	\$ 402
81100 Salaries & Wages - Full Time	\$ 263,637	\$ 241,120	\$ 527,318
81150 Salaries & Wages - Part Time	\$ 4,119	\$ 4,262	\$ 4,200
81198 Accrued Wages	\$ 8,657	\$ 1,715	\$ -
82040 Postage	\$ 1,162	\$ 1,301	\$ 1,250
82130 Garage Fuel	\$ 142	\$ -	\$ -
82160 Training/Travel	\$ 27,032	\$ 11,449	\$ 28,500
82200 Car Allowance	\$ -	\$ 969	\$ 8,400
82210 Enterprise Car Rental Program	\$ 5,392	\$ 5,813	\$ -
82510 Garage Labor	\$ 20	\$ -	\$ -
82700 Professional Fees	\$ 22,423	\$ 266,412	\$ 35,000
82740 Advertising	\$ 15,476	\$ 23,176	\$ 13,000
82780 Printing & Binding	\$ -	\$ 263	\$ 500
82820 Membership/Subscriptions	\$ 4,265	\$ 4,049	\$ 4,600
83010 Office Supplies	\$ 2,007	\$ 6,180	\$ 6,500
83020 Service Awards	\$ 762	\$ 237	\$ 800
83050 Hospitality	\$ 1,067	\$ 1,133	\$ 1,050
83120 Food	\$ 3,746	\$ 2,470	\$ 4,000
83130 Food - Council	\$ 405	\$ 2,335	\$ 1,000
83245 External Expenses	\$ -	\$ 271	\$ -
83300 Department Supplies	\$ -	\$ 2,191	\$ -
83930 Special Events	\$ 9,647	\$ 7,689	\$ 5,000
84360 Elections	\$ -	\$ 8,836	\$ 12,500
84400 Legal Services	\$ 309,523	\$ 272,425	\$ 260,000
<b>Division Total: Executive Services</b>	<b>\$ 739,976</b>	<b>\$ 909,948</b>	<b>\$ 1,031,804</b>

**Program:** Community Services  
**Department:** Leisure Services  
**Division:** Main Street - 003



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 2

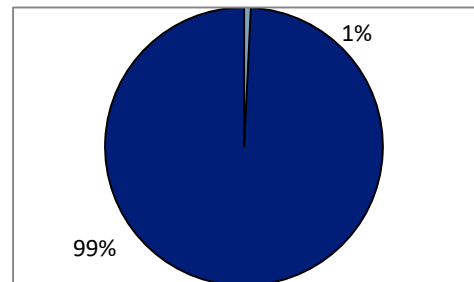
- Construction began on Phase One of a comprehensive streetscape plan referred to as D3- Designing Downtown Denison. The groundbreaking commenced on January 26, 2021, and construction began in February on Houston Avenue.
- Vision Forward, a master plan for downtown Denison through 2030, was approved by the Main Street Advisory Board and City Council. A survey was utilized to obtain widespread input from all stakeholders. 542 responses were submitted and utilized to develop the plan.
- Main Street led Destination Creation classes and supported partners and businesses throughout the pandemic. The Chamber helped with Curbside Pickup signage, DDA offered e-commerce grants, and the City allowed businesses to utilize sidewalks and parking spaces for activities.
- The arts continue to play an important role in downtown Denison. The Office of the Governor named Denison a TX Music Friendly & TX Film Friendly City. City Council approved a public art policy and online brochure showcasing downtown's public art, including the Eisenhower Leadership mural.
- A multi-year effort to erect signage directing motorists to downtown from Highway 75 was completed. "Downtown this Exit" signs were installed by TxDOT at Exit 73 (HWY 69S on the north) and Exit 66 (Spur 503 on the south).

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 171,792	\$ 153,093	\$ 153,507
Contractual/Fixed	\$ 19,465	\$ 21,814	\$ 28,000
Supplies	\$ 89,508	\$ 86,825	\$ 83,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 280,764</b>	<b>\$ 261,732</b>	<b>\$ 265,007</b>

Total Division Expenditures \$ 265,007  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 003 - Main Street			
81010 Social Security - Full Time	\$ 8,677	\$ 8,701	\$ 9,071
81015 Social Security - Part Time	\$ 939	\$ 49	\$ -
81020 Retirement TMRS	\$ 14,626	\$ 14,129	\$ 13,541
81040 Employee Insurance	\$ 10,873	\$ 9,721	\$ 12,210
81050 Workers' Compensation	\$ 92	\$ 86	\$ 115
81100 Salaries & Wages - Full Time	\$ 120,679	\$ 119,284	\$ 118,570
81150 Salaries & Wages - Part Time	\$ 12,270	\$ 976	\$ -
81198 Accrued Wages	\$ 3,636	\$ 147	\$ -
82040 Postage	\$ 12	\$ 53	\$ 300
82160 Training/Travel	\$ 4,055	\$ 1,864	\$ 7,500
82510 Garage Labor	\$ 22	\$ -	\$ -
82530 Garage Sublet	\$ 8	\$ -	\$ -
82620 Electricity	\$ 229	\$ 227	\$ 300
82700 Professional Fees	\$ 823	\$ 1,509	\$ 1,200
82740 Advertising	\$ 3,806	\$ 10,717	\$ 10,000
82780 Printing & Binding	\$ 8,539	\$ 5,782	\$ 6,200
82820 Membership/Subscriptions	\$ 1,972	\$ 1,663	\$ 2,500
83010 Office Supplies	\$ 1,630	\$ 1,443	\$ 1,000
83020 Service Awards	\$ 409	\$ 1,228	\$ 500
83920 Historic Preservation	\$ 100	\$ 191	\$ 2,000
83930 Special Events	\$ 87,369	\$ 83,963	\$ 80,000
<b>Division Total: Main Street</b>	<b>\$ 280,764</b>	<b>\$ 261,732</b>	<b>\$ 265,007</b>

**Program:** Finance & Administrative Services  
**Department:** Finance  
**Division:** Non-Departmental - 004



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

FY 2020/2021 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

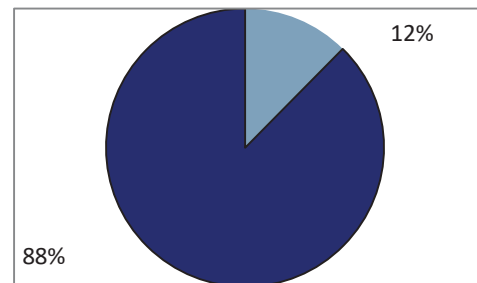
- NA

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 1,062,314	\$ 1,345,016	\$ 2,100,912
Supplies	\$ -	\$ -	\$ 1,220,000
Debt Service	\$ 25,937	\$ 517,939	\$ 908,337
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,088,251</b>	<b>\$ 1,862,954</b>	<b>\$ 4,229,249</b>

Total Division Expenditures \$ 4,229,249  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 004 - Non-Departmental			
82210 Enterprise Car Rental Program	\$ -	\$ -	\$ 475,000
82620 Electricity	\$ -	\$ 5,104	\$ -
82820 Membership/Subscriptions	\$ 13,012	\$ 9,420	\$ 15,000
83286 Capital Requests (Lease)	\$ -	\$ -	\$ 1,220,000
84040 Utility Rate Case Expense	\$ 1,256	\$ 3,768	\$ 2,400
84060 Insurance-Liability	\$ 194,220	\$ 212,798	\$ 220,000
84110 Texoma Community Center Contrib.	\$ 40,000	\$ 40,000	\$ 40,000
84130 Contracts & Agreements	\$ 116,184	\$ 119,775	\$ 115,000
84140 Contingency	\$ 65,377	\$ 64,418	\$ 75,000
84160 Taps Contract	\$ 31,500	\$ 31,500	\$ 31,500
84170 Credit Card Merchant Fees	\$ 38,016	\$ 63,244	\$ 60,000
84180 Claims & Refunds	\$ 603	\$ -	\$ 1,500
84260 Interest Expense	\$ -	\$ 82,041	\$ 84,631
84270 Lease Payments	\$ 25,937	\$ 517,939	\$ 908,337
84700 Tax Collections	\$ 12,995	\$ 13,001	\$ 13,500
84940 TIRZ Contributions	\$ 346,765	\$ 482,398	\$ 731,548
84950 Appraisal District	\$ 202,386	\$ 217,549	\$ 235,833
<b>Division Total: Non-Departmental</b>	<b>\$ 1,088,251</b>	<b>\$ 1,862,954</b>	<b>\$ 4,229,249</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 1

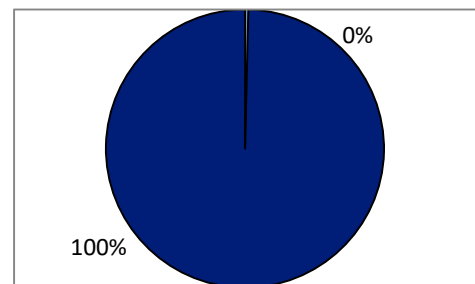
- Completed two audits of all outstanding City warrants. During these audits numerous missing or no longer active status warrants were located, removed, or replaced. This made the confirmation and clearing of warrants more efficient for the Marshals, Communications, and Police Department.
- During the month of November 2020, the Marshals and Municipal Court conducted a successful amnesty program before the winter holidays. Individuals could bring in canned food items to be donated to a local food pantry, and in return have warrants lifted and a court date issued.
- Conducted the second Denison Marshal's Office Warrant Round-Up in February and March. 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 those cans were donated to a local food pantry.
- Marshals attended the annual Texas Marshals Conference. The conference provided education hours to maintain a peace officer license. During the training, the Marshals worked as a team in court security scenarios, giving them the chance to realize the role each has in a court setting.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 108,894	\$ 113,956	\$ 119,054
Contractual/Fixed	\$ 1,284	\$ 11,781	\$ 4,800
Supplies	\$ 2,045	\$ 946	\$ 1,250
Debt Service	\$ -	\$ -	
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 112,223</b>	<b>\$ 126,683</b>	<b>\$ 125,104</b>

Total Division Expenditures \$ 125,104  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense





**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 007 - City Marshal			
81010 Social Security - Full Time	\$ 5,083	\$ 4,935	\$ 5,536
81015 Social Security - Part Time	\$ 1,451	\$ 1,784	\$ 1,851
81020 Retirement TMRS	\$ 8,131	\$ 8,195	\$ 8,263
81040 Employee Insurance	\$ 5,479	\$ 5,643	\$ 6,151
81050 Workers' Compensation	\$ 206	\$ 193	\$ 695
81090 Overtime	\$ -	\$ -	\$ 1,320
81100 Salaries & Wages - Full Time	\$ 66,854	\$ 69,576	\$ 72,358
81150 Salaries & Wages - Part Time	\$ 18,964	\$ 23,324	\$ 22,880
81198 Accrued Wages	\$ 2,726	\$ 306	\$ -
82130 Garage Fuel	\$ 203	\$ -	\$ -
82160 Training/Travel	\$ 914	\$ 1,834	\$ 4,500
82210 Enterprise Car Rental Program	\$ -	\$ 9,897	\$ -
82700 Professional Fees	\$ 117	\$ -	\$ 200
82820 Membership/Subscriptions	\$ 50	\$ 50	\$ 100
83010 Office Supplies	\$ 940	\$ 505	\$ 250
83060 Uniforms/Boots	\$ 607	\$ -	\$ 500
83290 Safety/PPE	\$ 499	\$ 442	\$ 500
<b>Division Total: City Marshal</b>	<b>\$ 112,223</b>	<b>\$ 126,683</b>	<b>\$ 125,104</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 5

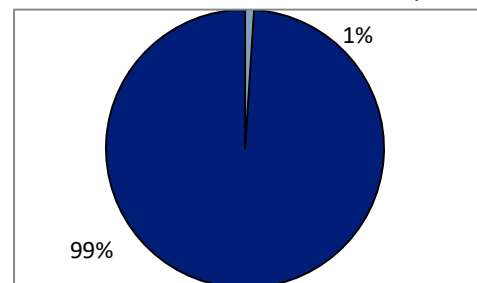
- Iron Ore Creek Cemetery Restoration- Significant care and preservation was implemented so that this historic cemetery could be physically accessible and easier to navigate. This prestigious feature in our community is now visible and approachable. Future plans include a new sign and historical marker.
- The air conditioning unit in the Fairview Cemetery Chapel was updated and replaced.
- Cemetery staff facilitated 102 services through July 30, 2021.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 243,279	\$ 248,616	\$ 315,947
Contractual/Fixed	\$ 8,099	\$ 17,815	\$ 6,400
Supplies	\$ 30,936	\$ 39,450	\$ 34,700
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 282,314</b>	<b>\$ 305,882</b>	<b>\$ 357,047</b>

Total Division Expenditures \$ 357,047  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<u><b>Expenditures</b></u>			
Division: 008 - Cemeteries			
81010 Social Security - Full Time	\$ 13,454	\$ 13,810	\$ 14,804
81015 Social Security - Part Time	\$ -	\$ -	\$ 1,836
81020 Retirement TMRS	\$ 21,779	\$ 21,538	\$ 22,099
81040 Employee Insurance	\$ 23,982	\$ 25,819	\$ 30,141
81050 Workers' Compensation	\$ 2,932	\$ 2,747	\$ 2,552
81090 Overtime	\$ 3,331	\$ 4,370	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 174,065	\$ 179,048	\$ 215,515
81150 Salaries & Wages - Part Time	\$ -	\$ -	\$ 24,000
81198 Accrued Wages	\$ 3,734	\$ 1,286	\$ -
82040 Postage	\$ 270	\$ 138	\$ 300
82130 Garage Fuel	\$ 726	\$ -	\$ -
82140 Oil & Filters	\$ 238	\$ -	\$ 100
82160 Training/Travel	\$ 384	\$ 384	\$ 1,000
82510 Garage Labor	\$ 74	\$ -	\$ -
82520 Garage Parts	\$ 166	\$ -	\$ -
82530 Garage Sublet	\$ 15	\$ -	\$ -
82620 Electricity	\$ 5,251	\$ 4,906	\$ 5,000
82700 Professional Fees	\$ 850	\$ 675	\$ -
82710 Temporary-Contract Labor	\$ -	\$ 11,713	\$ -
82820 Membership/Subscriptions	\$ 125	\$ -	\$ -
83010 Office Supplies	\$ 830	\$ 1,206	\$ 750
83060 Uniforms/Boots	\$ 2,303	\$ 2,332	\$ 2,500
83160 Auto/Equip Fuel	\$ 2,968	\$ 3,547	\$ 3,000
83240 Chemical Supplies	\$ 312	\$ 867	\$ 500
83280 Minor Tools	\$ 743	\$ 702	\$ 750
83290 Safety/PPE	\$ 264	\$ 47	\$ 200
83300 Department Supplies	\$ 16,053	\$ 2,101	\$ 3,000
83378 Burial Supplies	\$ -	\$ 17,125	\$ 16,000
83380 Botanical & Grounds Maintenance	\$ 5,958	\$ 6,470	\$ 8,000
83480 Machine & Equipment Maintenance	\$ 1,506	\$ 5,054	\$ -
<b>Division Total: Cemeteries</b>	<b>\$ 282,314</b>	<b>\$ 305,882</b>	<b>\$ 357,047</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 5

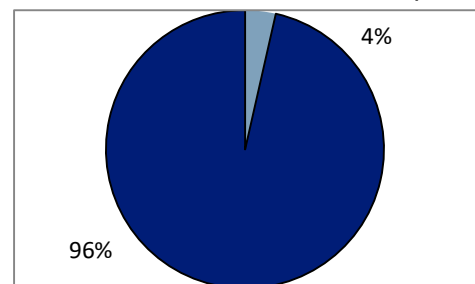
- According to Microsoft, the implementation of MFA reduces the risk of business email account compromise by 99.9%. This solution has been fully implemented and we have seen an increase in unsuccessful attempts by threat actors to access business email accounts.
- The threat landscape has evolved into more behavioral based actions such as escalation of account privileges and file encryption. We have implemented ATH from AT&T which assesses vulnerabilities, detects intrusions, monitors behaviors, manages log files & provides continuous threat intelligence.
- Monitoring network security is a 24/7/365 task. With MTDR by AT&T, our network is now being monitored at all times with the assistance of AT&T's SOC by performing deep, qualitative research that provides insight into adversary tools, tactics, and procedures.
- Weak passwords are one of the largest compromise points on a network. With Specops Password Policy we can enforce compliance requirements, block compromised passwords, create password blacklists, & help users create stronger passwords with dynamic, informative client feedback.
- Physical security cabinets were installed at any locations with networking equipment that were not already in a locked cabinet or behind an access controlled door. This included a total of 11 locations.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 313,912	\$ 361,337	\$ 386,326
Contractual/Fixed	\$ 920,467	\$ 804,041	\$ 754,826
Supplies	\$ 75,488	\$ 74,363	\$ 73,500
Debt Service	\$ 57,365	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,367,233</b>	<b>\$ 1,239,741</b>	<b>\$ 1,214,652</b>

Total Division Expenditures \$ 1,214,652  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 009 - Information Technology			
81010 Social Security - Full Time	\$ 17,476	\$ 21,012	\$ 22,843
81020 Retirement TMRS	\$ 28,888	\$ 33,347	\$ 34,101
81040 Employee Insurance	\$ 21,820	\$ 22,650	\$ 30,515
81050 Workers' Compensation	\$ 118	\$ 107	\$ 257
81090 Overtime	\$ 2,960	\$ 1,675	\$ 3,000
81100 Salaries & Wages - Full Time	\$ 234,563	\$ 281,416	\$ 295,610
81198 Accrued Wages	\$ 8,087	\$ 1,130	\$ -
82010 Telecommunications	\$ 306,316	\$ 282,546	\$ 298,618
82031 Web Domains	\$ 698	\$ 914	\$ 2,220
82040 Postage	\$ 4	\$ 2	\$ -
82050 Licenses	\$ 77,661	\$ 81,574	\$ 98,680
82060 Alarm/Burglary	\$ 5,070	\$ 6,107	\$ 5,715
82130 Garage Fuel	\$ 153	\$ -	\$ -
82140 Oil & Filters	\$ 94	\$ -	\$ -
82160 Training/Travel	\$ 8,075	\$ 4,685	\$ 8,000
82430 Maintenance Fees	\$ 470,315	\$ 370,444	\$ 292,935
82450 Radio Maintenance	\$ 21,143	\$ 23,469	\$ 16,000
82510 Garage Labor	\$ 36	\$ -	\$ -
82520 Garage Parts	\$ 32	\$ -	\$ -
82530 Garage Sublet	\$ 89	\$ -	\$ -
82700 Professional Fees	\$ 4,250	\$ 3,641	\$ 4,000
82760 Office Machines	\$ 26,356	\$ 30,485	\$ 27,658
82820 Membership/Subscriptions	\$ 175	\$ 175	\$ 1,000
83010 Office Supplies	\$ 2,347	\$ 2,435	\$ 2,000
83060 Uniform/Boots	\$ 155	\$ 870	\$ 1,250
83280 Minor Tools	\$ 144	\$ 172	\$ 250
83283 Workstation/Mobile Equipment	\$ 8,892	\$ 6,593	\$ 10,000
83284 Network Hardware	\$ 28,720	\$ 30,424	\$ 30,000
83285 Capital Requests	\$ 5,005	\$ -	\$ -
83300 Department Supplies	\$ 30,225	\$ 33,870	\$ 30,000
84270 Lease Payments - Principal	\$ 57,365	\$ -	\$ -
<b>Division Total: Information Technology</b>	<b>\$ 1,367,233</b>	<b>\$ 1,239,741</b>	<b>\$ 1,214,652</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 3

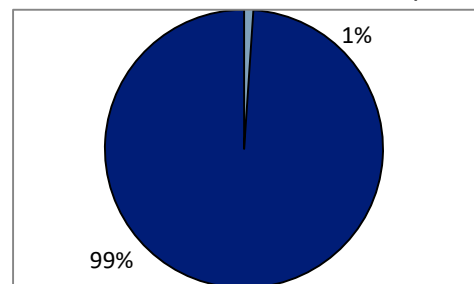
- Paperless Onboarding - Expanding on NeoGov services obtained last year, Employee Services staff implemented paperless onboarding for all newly hired employees. Through a web-based system, new hires are able to complete their required paperwork prior to begin and entirely electronically.
- Benefit Tracking - Through Benefit Connector, Employee Services staff is able to efficiently track each employees benefits in one location. The BC system serves as a one stop shop for all coverages (health, dental, vision, life, STD, LTD, etc. ) and allows for ease of enrollment, updates, and billing.
- Going Digital - Employee Services staff has gone completely digital for all separated staff files. When employees leave employment with the City of Denison, their personnel files are scanned and stored electronically for the required retention period.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 229,838	\$ 239,098	\$ 259,456
Contractual/Fixed	\$ 76,847	\$ 55,326	\$ 52,800
Supplies	\$ 43,124	\$ 34,458	\$ 44,500
Debt Services	\$ -	\$ -	\$ 13,000
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 349,810</b>	<b>\$ 328,882</b>	<b>\$ 369,756</b>

Total Division Expenditures \$ 369,756  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 010 - Employee Services			
81010 Social Security - Full Time	\$ 11,865	\$ 13,656	\$ 15,477
81015 Social Security - Part Time	\$ 1,219	\$ -	\$ -
81020 Retirement TMRS	\$ 19,859	\$ 21,989	\$ 23,104
81040 Employee Insurance	\$ 13,090	\$ 14,330	\$ 18,390
81050 Workers' Compensation	\$ 137	\$ 150	\$ 169
81090 Overtime	\$ -	\$ 211	\$ -
81100 Salaries & Wages - Full Time	\$ 163,280	\$ 186,543	\$ 202,316
81150 Salaries & Wages - Part Time	\$ 15,934	\$ -	\$ -
81198 Accrued Wages	\$ 4,454	\$ 2,219	\$ -
82030 Information Technology	\$ -	\$ -	\$ 17,800
82040 Postage	\$ 252	\$ 272	\$ 500
82160 Training/Travel	\$ 3,234	\$ 2,462	\$ 5,000
82170 Staff Development	\$ 600	\$ 4,905	\$ 4,500
82180 Tuition Reimbursement	\$ 3,825	\$ 937	\$ -
82700 Professional Fees	\$ 9,333	\$ 9,527	\$ 7,000
82740 Advertising	\$ 850	\$ 50	\$ 3,000
82780 Printing & Binding	\$ -	\$ 3,029	\$ 500
82820 Membership/Subscriptions	\$ 451	\$ 581	\$ 500
82860 Physicals	\$ 14,140	\$ 14,527	\$ 14,000
83010 Office Supplies	\$ 2,092	\$ 1,440	\$ 1,500
83020 Service Awards	\$ 4,664	\$ 8,273	\$ 5,500
83030 Employee Banquet	\$ 11,620	\$ 12,348	\$ 16,500
83050 Hospitality	\$ 443	\$ 1,182	\$ 1,000
83290 Safety/PPE	\$ 42	\$ 15	\$ -
83900 Civil Service	\$ 24,263	\$ 11,201	\$ 20,000
84760 Unemployment	\$ 44,162	\$ 19,036	\$ 13,000
<b>Division Total: Employee Services</b>	<b>\$ 349,810</b>	<b>\$ 328,882</b>	<b>\$ 369,756</b>

**Program:** Finance & Administrative Services  
**Department:** Finance  
**Division:** Accounting - 011



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 7

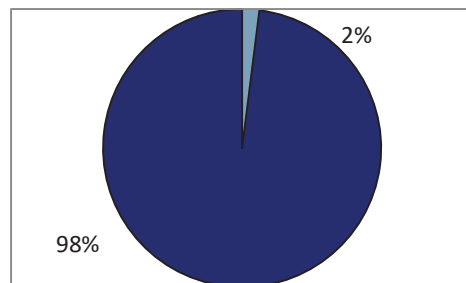
- Received the GFOA award for Certificate of Achievement for Excellence in Financial Reporting for our 2019 Annual Report. This is the ninth year in a row that the City has received this award.
- Continued recognition by the Texas Comptroller of Public Accounts for their Transparency Stars program. This program requires certain criteria to be met by local governments across Texas that meet high standards of financial transparency online.
- Collaborated with several divisions concerning updating internal controls in the City's Cash Handling Policy. New policies will enhance cash handling, securing, receipting, and cashiering operations.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 480,318	\$ 499,668	\$ 628,682
Contractual/Fixed	\$ 50,579	\$ 39,081	\$ 49,200
Supplies	\$ 8,307	\$ 4,447	\$ 7,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 539,204</b>	<b>\$ 543,197</b>	<b>\$ 685,382</b>

Total Division Expenditures \$ 685,382  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense





**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 011 - Accounting			
81010 Social Security - Full Time	\$ 27,963	\$ 29,826	\$ 37,606
81020 Retirement TMRS	\$ 45,113	\$ 46,441	\$ 56,139
81040 Employee Insurance	\$ 25,813	\$ 28,508	\$ 42,984
81050 Workers' Compensation	\$ 212	\$ 197	\$ 367
81100 Salaries & Wages - Full Time	\$ 369,725	\$ 393,094	\$ 491,586
81198 Accrued Wages	\$ 11,492	\$ 1,601	\$ -
82040 Postage	\$ 2,379	\$ 2,375	\$ 2,800
82160 Training/Travel	\$ 2,060	\$ 3,834	\$ 5,000
82700 Professional Fees	\$ 44,045	\$ 31,557	\$ 40,000
82780 Printing and Binding	\$ -	\$ 320	\$ 200
82820 Membership/Subscriptions	\$ 2,094	\$ 995	\$ 1,200
83010 Office Supplies	\$ 8,307	\$ 4,447	\$ 7,000
83060 Uniforms/Boots	\$ -	\$ -	\$ 500
<b>Division Total: Accounting</b>	<b>\$ 539,204</b>	<b>\$ 543,197</b>	<b>\$ 685,382</b>

**Program:** Administration  
**Department:** City Manager's Office  
**Division:** Municipal Court - 015



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 3

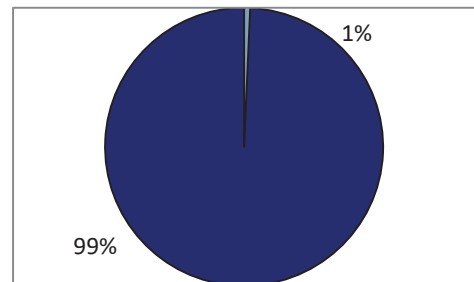
- The Municipal Court held an amnesty program twice this fiscal year. This allowed a reduction of certain fees on outstanding warrants in exchange for canned food items. The programs were successful and resulted in the collection of numerous food and nonperishable items which were donated to a local food bank.
- During Municipal Court Week, the Municipal Court was able to focus on mental health awareness despite setbacks due to Covid. The Court Provided literature and other materials to citizens that were received from Texoma Behavioral Health and Texoma Community Center.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 223,223	\$ 213,114	\$ 209,789
Contractual/Fixed	\$ 31,926	\$ 27,396	\$ 32,650
Supplies	\$ 2,441	\$ 3,958	\$ 4,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 257,590</b>	<b>\$ 244,467</b>	<b>\$ 246,439</b>

Total Division Expenditures \$ 246,439  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 015 - Municipal Court			
81010 Social Security - Full Time	\$ 10,623	\$ 7,473	\$ 8,730
81015 Social Security - Part Time	\$ 2,490	\$ 4,448	\$ 3,957
81020 Retirement TMRS	\$ 15,763	\$ 13,524	\$ 13,033
81040 Employee Insurance	\$ 14,219	\$ 13,733	\$ 18,091
81050 Workers' Compensation	\$ 170	\$ 159	\$ 136
81090 Overtime	\$ -	\$ 873	\$ -
81100 Salaries & Wages - Full Time	\$ 138,576	\$ 113,952	\$ 114,122
81150 Salaries & Wages - Part Time	\$ 36,950	\$ 58,138	\$ 51,720
81198 Accrued Wages	\$ 4,433	\$ 815	\$ -
82040 Postage	\$ 2,931	\$ 3,492	\$ 3,500
82160 Training/Travel	\$ 3,485	\$ 1,732	\$ 5,000
82510 Garage Labor	\$ 102	\$ -	\$ -
82520 Garage Parts	\$ 3	\$ -	\$ -
82530 Garage Sublet	\$ 485	\$ -	\$ -
82700 Professional Fees	\$ 24,755	\$ 21,272	\$ 24,000
82780 Printing & Binding	\$ -	\$ 790	\$ -
82820 Membership/Subscriptions	\$ 165	\$ 110	\$ 150
83010 Office Supplies	\$ 1,506	\$ 3,270	\$ 3,000
83060 Uniforms/Boots	\$ 935	\$ 687	\$ 1,000
<b>Division Total: Municipal Court</b>	<b>\$ 257,590</b>	<b>\$ 244,467</b>	<b>\$ 246,439</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 10

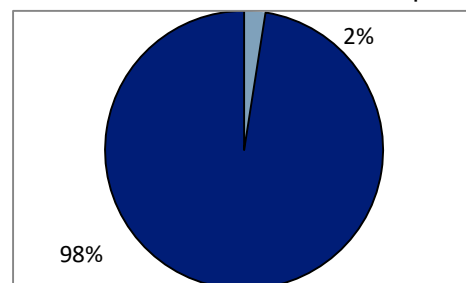
- Received the Achievement of Excellence Award from the Texas Municipal Library Directors Association for the seventh year in a row. Denison Public Library ranks in the top 10% of public libraries in Texas.
- Successfully received grant funds from the Texas Book Festival to improve resources for STEM youth learning. Also, obtained grants from the Munson Foundation and the Smith Foundation for the Read-to-Win early literacy program.
- Collaborated with the Grayson Juvenile Detention Center to provide the youth with a library collection on site, participate in the Summer Reading Club, and provided them with musical instruments for enrichment activities.
- Resumed public events with safety precautions and continued to produce online enrichment videos. During the fiscal year, staff created an additional 97 videos which obtained more than 12,000 views.
- Added Niche Academy, a web-based platform that enables the library to host instructional videos and story times, as well as digitized historical collections for the upcoming Sesquicentennial year.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 606,366	\$ 620,887	\$ 705,924
Contractual/Fixed	\$ 95,301	\$ 96,498	\$ 95,350
Supplies	\$ 39,208	\$ 39,280	\$ 40,850
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 740,876</b>	<b>\$ 756,665</b>	<b>\$ 842,124</b>

Total Division Expenditures \$ 842,124  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 016 - Public Library			
81010 Social Security - Full Time	\$ 28,760	\$ 28,687	\$ 32,063
81015 Social Security - Part Time	\$ 6,249	\$ 6,474	\$ 9,960
81020 Retirement TMRS	\$ 46,321	\$ 46,832	\$ 47,864
81040 Employee Insurance	\$ 48,144	\$ 53,135	\$ 60,416
81050 Workers' Compensation	\$ 408	\$ 382	\$ 495
81090 Overtime	\$ -	\$ 73	\$ -
81100 Salaries & Wages - Full Time	\$ 380,848	\$ 397,640	\$ 419,126
81150 Salaries & Wages - Part Time	\$ 81,692	\$ 84,631	\$ 130,200
81198 Accrued Wages	\$ 13,944	\$ 3,033	\$ -
82032 Software	\$ -	\$ -	\$ 5,800
82040 Postage	\$ 851	\$ 772	\$ 1,000
82160 Training/Travel	\$ 772	\$ 504	\$ 2,000
82420 Building & Grnds Maintenance	\$ 28,038	\$ 30,270	\$ 23,000
82620 Electricity	\$ 16,084	\$ 15,263	\$ 18,000
82630 Gas & Propane	\$ 4,523	\$ 6,055	\$ 5,000
82700 Professional Fees	\$ 450	\$ 1,408	\$ 500
82730 Community Outreach	\$ 343	\$ 311	\$ 850
82760 Office Machines	\$ 158	\$ -	\$ -
82800 BARR	\$ 42,000	\$ 40,000	\$ 42,000
82820 Membership/Subscriptions	\$ 2,082	\$ 1,914	\$ 3,000
83010 Office Supplies	\$ 812	\$ 1,353	\$ 2,500
83040 Janitorial Supplies	\$ 1,935	\$ 1,732	\$ 3,150
83100 Youth Services	\$ 13,061	\$ 18,214	\$ 15,200
83110 Family Place	\$ -	\$ -	\$ 1,000
83300 Department Supplies	\$ 20,694	\$ 16,913	\$ 17,000
83480 Machine & Equipment Maintenance	\$ 2,707	\$ 1,069	\$ 2,000
<b>Division Total: Public Library</b>	<b>\$ 740,876</b>	<b>\$ 756,665</b>	<b>\$ 842,124</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 1

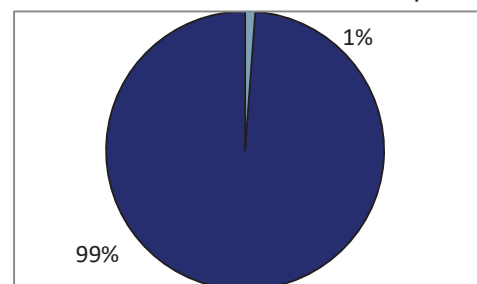
- Collaborated with the Denison Arts Council to bring the Color Condition art exhibit to Heritage Park. The exhibit was up for just over two months. Coordinated with Main Street to bring the Revelers Hall Band to play in front of the exhibit during the annual Downtown sidewalk sale.
- Outdoor Photography - As COVID-19 pandemic shut downs happened, Marketing & Tourism contracted with a local photographer to capture outdoor activities amenities in hopes to promote solo and Covid-friendly travel.
- Collaborated with a local artist to design Denison coloring pages for visitor distribution.
- Travel Bloggers - Teamed up with two travel bloggers during Covid-19 regarding safe ways to travel during a pandemic.
- "Business Reopen" page - Created a page on the Denison tourism website listing each of the local businesses' adjusted hours of operation and amenities offered through the pandemic reopening.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 67,408	\$ 68,867	\$ 71,794
Contractual/Fixed	\$ 119,559	\$ 278,954	\$ 206,100
Supplies	\$ 24,849	\$ 18,633	\$ 40,500
Debt Service	\$ 69,890	\$ -	\$ 79,664
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 281,707</b>	<b>\$ 366,455</b>	<b>\$ 398,058</b>

Total Division Expenditures \$ 398,058  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 017 - Marketing & Tourism			
81010 Social Security - Full Time	\$ 3,496	\$ 3,699	\$ 4,218
81020 Retirement TMRS	\$ 6,170	\$ 6,253	\$ 6,300
81040 Employee Insurance	\$ 5,429	\$ 5,598	\$ 6,091
81050 Workers' Compensation	\$ 43	\$ 40	\$ 48
81100 Salaries & Wages - Full Time	\$ 50,728	\$ 53,088	\$ 55,137
81198 Accrued Wages	\$ 1,541	\$ 189	\$ -
82040 Postage	\$ -	\$ 581	\$ 3,000
82160 Training/Travel	\$ 3,562	\$ 1,731	\$ 10,000
82620 Electricity	\$ -	\$ 1,167	\$ -
82700 Professional Fees	\$ 44,321	\$ 107,515	\$ 95,000
82740 Advertising	\$ 60,690	\$ 46,704	\$ 70,000
82780 Printing & Binding	\$ 4,822	\$ 4,883	\$ 7,500
82820 Membership/Subscriptions	\$ 6,165	\$ 10,897	\$ 20,600
83010 Office Supplies	\$ 9	\$ 503	\$ 500
83920 Historic Preservation	\$ 22,065	\$ 10,000	\$ 10,000
83930 Special Events	\$ 2,775	\$ 8,130	\$ 30,000
84130 Contracts & Agreements	\$ -	\$ 10,000	\$ 10,000
84900 Denison CVB	\$ 26,250	\$ 22,755	\$ -
84905 Arts Program	\$ 43,640	\$ 72,722	\$ 69,664
<b>Division Total: Marketing &amp; Tourism</b>	<b>\$ 281,707</b>	<b>\$ 366,455</b>	<b>\$ 398,058</b>

**Program:** Community Services  
**Department:** Leisure Services  
**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 2020/2021 Accomplishments: Total Number of Full-Time Staff: 1

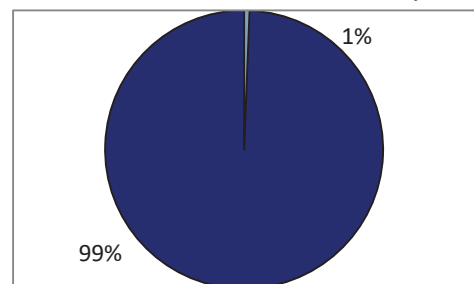
- Created a new position, Managing Director of Communications and Engagement, to oversee the various aspects of our public engagement strategy, including Main Street and Marketing & Tourism.
- Maintained transparency initiatives that included hot topic Q&As, a virtual Town Hall, and numerous feedback modules.
- Relocated Community Engagement, Main Street and Marketing and Tourism divisions to the newly renovated Katy Depot development.
- Grew social media engagement: 5,924 Facebook; 1,961 Twitter; 1,146 Instagram; 2,985 households on Next Door.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 137,183	\$ 143,580	\$ 123,454
Contractual/Fixed	\$ 60,348	\$ 43,415	\$ 87,300
Supplies	\$ 5,088	\$ 16,266	\$ 11,270
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 202,619</b>	<b>\$ 203,261</b>	<b>\$ 222,024</b>

Total Division Expenditures \$ 222,024  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense





**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 018 - Communications & Engagement			
81010 Social Security - Full Time	\$ 7,695	\$ 7,903	\$ 7,530
81020 Retirement TMRS	\$ 12,731	\$ 12,957	\$ 11,241
81040 Employee Insurance	\$ 9,731	\$ 11,108	\$ 6,179
81050 Workers' Compensation	\$ 92	\$ 99	\$ 71
81090 Overtime	\$ -	\$ 202	\$ -
81100 Salaries & Wages - Full Time	\$ 104,675	\$ 109,904	\$ 98,433
81198 Accrued Wages	\$ 2,259	\$ 1,407	\$ -
82030 Information Technology	\$ -	\$ -	\$ 4,800
82040 Postage	\$ 19	\$ 61	\$ 500
82160 Training/Travel	\$ 2,999	\$ 4,189	\$ 2,500
82620 Electricity	\$ -	\$ -	\$ 2,500
82700 Professional Fees	\$ 34,538	\$ 23,398	\$ 40,000
82730 Community Outreach	\$ 8,387	\$ 13,645	\$ 13,000
82750 Rent	\$ -	\$ -	\$ 20,000
82780 Printing & Binding	\$ 13,168	\$ 1,636	\$ 4,000
82820 Membership/Subscriptions	\$ 1,237	\$ 486	\$ 770
83010 Office Supplies	\$ 575	\$ 5,846	\$ 2,500
83040 Janitorial Supplies	\$ -	\$ -	\$ 3,000
83930 Special Events	\$ 3,457	\$ 4,830	\$ 3,000
83955 Keep Denison Beautiful Program	\$ 1,056	\$ 5,590	\$ 2,000
<b>Division Total: Communications &amp; Engagement</b>	<b>\$ 202,619</b>	<b>\$ 203,261</b>	<b>\$ 222,024</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 59

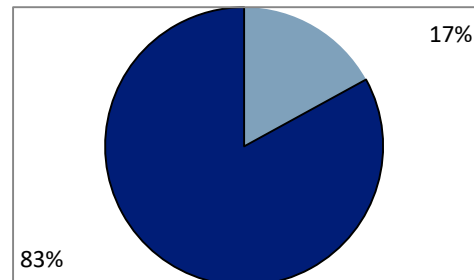
- Successfully formed the Community Leadership Group, consisting of church pastors and minority leaders within the community. Meetings are held quarterly when able, with some exceptions due to COVID.
- Added two reserve officers this year, both of whom are assigned to Denison High School for school security.
- Resumed the Citizens Police Academy classes after temporarily halting them the previous year due to COVID. Successfully completed one class with 10 graduates.
- Implementation of the Senior Safety Program. Police have installed sixteen lockboxes on the homes of seniors within the community.
- Proudly created and published the first Annual Report for Denison Police Department. The department will continue to generate annual reports each year to document activities and accomplishments.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 4,371,317	\$ 4,746,762	\$ 5,500,106
Contractual/Fixed	\$ 230,607	\$ 273,432	\$ 80,427
Supplies	\$ 265,940	\$ 212,568	\$ 220,120
Debt Service	\$ 233,938	\$ 215,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,101,802</b>	<b>\$ 5,447,762</b>	<b>\$ 5,800,653</b>

Total Division Expenditures \$ 5,800,653  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expenditure



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 020 - Police			
81010 Social Security - Full Time	\$ 253,776	\$ 280,129	\$ 327,876
81020 Retirement TMRS	\$ 410,222	\$ 439,992	\$ 489,457
81040 Employee Insurance	\$ 204,421	\$ 248,440	\$ 362,059
81050 Workers' Compensation	\$ 27,999	\$ 25,749	\$ 34,753
81080 Longevity	\$ 19,744	\$ 22,036	\$ 22,000
81090 Overtime	\$ 53,551	\$ 62,285	\$ 75,000
81095 FBI Task Force Overtime	\$ 34,390	\$ 49,339	\$ 30,000
81096 HPTC Overtime	\$ 720	\$ 5,781	\$ 50,000
81100 Salaries & Wages - Full Time	\$ 3,261,612	\$ 3,593,130	\$ 4,108,961
81198 Accrued Wages	\$ 104,882	\$ 19,882	\$ -
82040 Postage	\$ 481	\$ 689	\$ 700
82160 Training/Travel	\$ 26,278	\$ 30,194	\$ 35,000
82180 Tuition Reimbursement	\$ 4,574	\$ -	\$ -
82210 Enterprise Car Rental Program	\$ 118,822	\$ 183,093	\$ -
82510 Garage Labor	\$ 13,265	\$ -	\$ -
82520 Garage Parts	\$ 12,089	\$ -	\$ -
82530 Garage Sublet	\$ 23,438	\$ -	\$ -
82620 Electricity	\$ 16,214	\$ 16,570	\$ 16,000
82630 Gas & Propane	\$ 1,243	\$ 1,571	\$ 1,500
82700 Professional Fees	\$ 6,697	\$ 4,273	\$ 10,600
82730 Community Outreach	\$ -	\$ 14,469	\$ 6,000
82780 Printing & Binding	\$ 149	\$ 677	\$ 1,000
82820 Membership/Subscriptions	\$ 3,390	\$ 17,723	\$ 5,627
82985 Recruiting	\$ -	\$ 2,840	\$ 4,000
83010 Office Supplies	\$ 7,325	\$ 6,288	\$ 8,000
83040 Janitorial Supplies	\$ 5,708	\$ 23,787	\$ 25,000
83060 Uniforms/Boots	\$ 49,163	\$ 31,276	\$ 45,100
83120 Food	\$ 4,820	\$ 5,506	\$ 6,000
83160 Auto/Equip Fuel	\$ 1,070	\$ 1,237	\$ 4,000
83245 External Expenses (SRO)	\$ -	\$ 28,997	\$ 30,200
83300 Department Supplies	\$ 132,377	\$ 81,219	\$ 59,620
83320 Ammunition & Firearms	\$ 26,701	\$ 11,694	\$ 14,000
83370 K-9 Expense	\$ 758	\$ 822	\$ 2,700
83440 Building Maintenance	\$ 33,331	\$ 14,605	\$ 11,000
83460 Auto Maintenance	\$ 3,923	\$ 5,221	\$ 12,500
83980 Miscellaneous	\$ 764	\$ 1,915	\$ 2,000
84260 Interest Expense	\$ 3,968	\$ 1,333	\$ -
84270 Lease Payments	\$ 23,938	\$ -	\$ -
84280 Tax Note	\$ 210,000	\$ 215,000	\$ -
<b>Division Total: Police</b>	<b>\$ 5,101,802</b>	<b>\$ 5,447,762</b>	<b>\$ 5,800,653</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 3

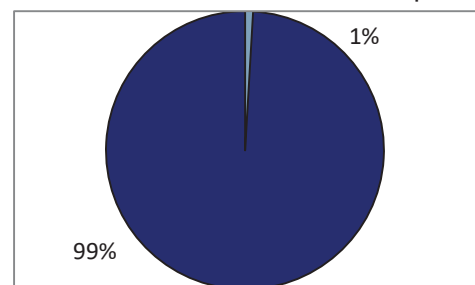
- Animal Services Officers are on pace to work nearly 2,300 calls for service.
- There have been a total of 634 dogs and cats impounded or surrendered through July 2021. Only 16 animals have required euthanizing in that time period. Due to the partnership between the Denison Animal Welfare Group (DAWG) and Denison Animal Services, the live release rate is above 95%.
- Animal Services received its newest truck. Over past couple budget years, Animal Services have been able to upgrade vehicles and equipment, making our Officers' positions safer and more efficient.
- During this fiscal year, Animal Services added an additional Officer to staff. This position has enabled Officers to be more resourceful and provide a heightened level of quality services throughout the City.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 96,168	\$ 121,017	\$ 154,309
Contractual/Fixed	\$ 164,293	\$ 159,639	\$ 155,250
Supplies	\$ 6,203	\$ 7,076	\$ 7,100
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 266,663</b>	<b>\$ 287,731</b>	<b>\$ 316,659</b>

Total Division Expenditures	\$ 316,659
Total General Fund Expenditures	\$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 022 - Animal Services			
81010 Social Security - Full Time	\$ 4,974	\$ 6,355	\$ 8,663
81020 Retirement TMRS	\$ 8,432	\$ 10,318	\$ 12,931
81040 Employee Insurance	\$ 10,744	\$ 15,143	\$ 18,055
81050 Workers' Compensation	\$ 394	\$ 429	\$ 1,424
81090 Overtime	\$ 2,666	\$ 1,654	\$ 3,200
81100 Salaries & Wages - Full Time	\$ 66,872	\$ 85,919	\$ 110,036
81198 Accrued Wages	\$ 2,085	\$ 1,198	\$ -
82130 Garage Fuel	\$ 4,337	\$ -	\$ -
82160 Training/Travel	\$ 1,384	\$ 1,175	\$ 2,000
82210 Enterprise Car Rental Program	\$ 4,104	\$ 11,149	\$ -
82510 Garage Labor	\$ 698	\$ -	\$ -
82520 Garage Parts	\$ 448	\$ -	\$ -
82530 Garage Sublet	\$ 338	\$ -	\$ -
82620 Electricity	\$ 1,544	\$ 1,675	\$ 1,300
82630 Gas & Propane	\$ 483	\$ 549	\$ 450
82700 Professional Fees	\$ 150,907	\$ 145,090	\$ 151,500
82820 Membership/Subscriptions	\$ 50	\$ -	\$ -
83060 Uniforms/Boots	\$ 544	\$ 836	\$ 900
83245 External Expense (DAWG)	\$ 2,872	\$ 2,825	\$ 2,700
83280 Minor Tools	\$ 764	\$ 1,327	\$ 1,000
83300 Department Supplies	\$ 2,023	\$ 2,089	\$ 2,500
<b>Division Total: Animal Services</b>	<b>\$ 266,663</b>	<b>\$ 287,731</b>	<b>\$ 316,659</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 13

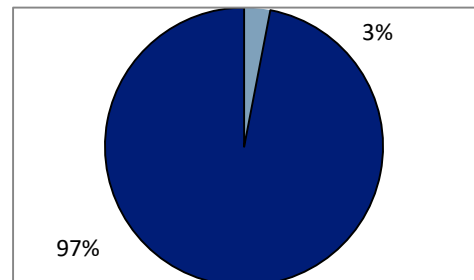
- Purchase and implementation of the NG 911 Vesta phone/mapping system for the future ESInet transition with surrounding agencies and TCOG.
- Two Communications Specialists were recognized by TCOG during their annual awards distribution. One Specialist was awarded the Life-Saving Award, and another was presented the Silent Hero Award.
- All Communications Specialists are now CPR certified. This was a new mandate issued by the state of Texas, and the training/certifications were completed timely.
- Two staff members received their Intermediate Telecommunicator Certification through TCOLE.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 686,921	\$ 751,981	\$ 844,281
Contractual/Fixed	\$ 20,331	\$ 26,801	\$ 182,900
Supplies	\$ 6,644	\$ 3,402	\$ 6,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 1,112	\$ -
<b>Total Expenditures</b>	<b>\$ 713,897</b>	<b>\$ 783,296</b>	<b>\$ 1,033,681</b>

Total Division Expenditures \$ 1,033,681  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 023 - Public Safety Communications			
81010 Social Security - Full Time	\$ 37,975	\$ 43,393	\$ 49,143
81015 Social Security - Part Time	\$ 1,427	\$ 10	\$ -
81020 Retirement TMRS	\$ 61,820	\$ 68,711	\$ 73,361
81040 Employee Insurance	\$ 39,250	\$ 50,187	\$ 78,864
81050 Workers' Compensation	\$ 3,285	\$ 3,433	\$ 526
81090 Overtime	\$ 42,758	\$ 30,876	\$ 25,000
81100 Salaries & Wages - Full Time	\$ 467,349	\$ 551,912	\$ 617,387
81150 Salaries & Wages - Part Time	\$ 18,658	\$ 130	\$ -
81198 Accrued Wages	\$ 14,399	\$ 3,329	\$ -
82010 Telecommunications	\$ 10,833	\$ 16,375	\$ 75,621
82030 Information Technology	\$ -	\$ -	\$ 81,600
82160 Training/Travel	\$ 2,889	\$ 4,009	\$ 7,000
82450 Radio Maintenance	\$ -	\$ -	\$ 10,179
82620 Electricity	\$ 2,836	\$ 2,747	\$ 3,200
82700 Professional Fees	\$ 3,773	\$ 3,670	\$ 5,300
83010 Office Supplies	\$ 3,729	\$ 1,642	\$ 3,000
83060 Uniforms/Boots	\$ 2,915	\$ 1,760	\$ 3,500
85110 Machinery/Equipment	\$ -	\$ 1,112	\$ -
<b>Division Total: Public Safety Communications</b>	<b>\$ 713,897</b>	<b>\$ 783,296</b>	<b>\$ 1,033,681</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 58

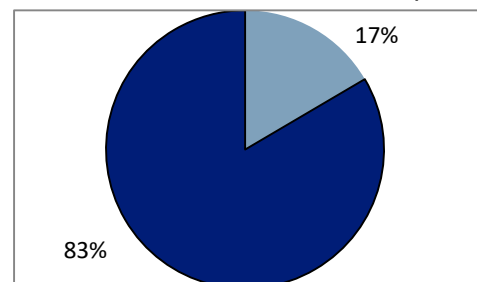
- In December 2020 DFR was extremely proud to bring Ladder 63 into service. It encompasses a 100' ladder and expanded capabilities from rescue/fire suppression to technical rescue teams. The increased proficiencies assist DFR in meeting the growing needs of the community.
- DFR conducted firefighter physicals that go beyond health screenings. The physicals provided a comprehensive screening designed to address specific health concerns related to firefighters. They were immensely successful.
- DFR personnel have been diligently training this year on our special operations equipment: Hover Ark, drone and UTV. The training ensures the department is ready to respond to unique and challenging rescue operations that may occur.
- DFR has equipped all front-line apparatuses with Paratech air bags/rescue struts. This equipment allows firefighters to operate safely, quickly and efficiently at a majority of vehicle rescue scenes.
- DFR purchased essential Personal Protective Equipment (PPE) bunker gear. Bunker gear is critical to improving the health and safety of our firefighters. The new gear ensures decreased exposure firefighters have to cancer causing toxins.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 5,063,462	\$ 4,907,443	\$ 5,261,651
Contractual/Fixed	\$ 413,739	\$ 242,928	\$ 233,150
Supplies	\$ 282,818	\$ 126,032	\$ 120,600
Debt Service	\$ 185,718	\$ -	\$ 30,000
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,945,737</b>	<b>\$ 5,276,403</b>	<b>\$ 5,645,401</b>

Total Division Expenditures \$ 5,645,401  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense





**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 024 - Denison Fire Rescue			
81010 Social Security - Full Time	\$ 67,048	\$ 64,472	\$ 79,765
81020 Retirement TMRS	\$ 23,072	\$ 19,513	\$ 27,037
81030 Firemen's Retirement	\$ 624,020	\$ 656,248	\$ 721,705
81040 Employee Insurance	\$ 246,714	\$ 239,847	\$ 315,026
81050 Workers' Compensation	\$ 27,492	\$ 25,749	\$ 37,825
81080 Longevity	\$ 21,786	\$ 23,265	\$ 21,900
81090 Overtime	\$ 376,305	\$ 392,426	\$ 308,000
81100 Salaries & Wages - Full Time	\$ 3,565,415	\$ 3,469,309	\$ 3,750,393
81198 Accrued Wages	\$ 111,610	\$ 16,615	\$ -
82030 Information Technology	\$ -	\$ -	\$ 6,000
82040 Postage	\$ 427	\$ 392	\$ 250
82130 Fuel	\$ 33,036	\$ -	\$ -
82140 Oil & Filters	\$ 1,320	\$ 2,663	\$ 5,000
82160 Training/Travel	\$ 85,860	\$ 44,094	\$ 45,000
82210 Enterprise Car Rental Program	\$ 35,233	\$ 33,800	\$ -
82280 Laundry	\$ 2,241	\$ 1,688	\$ 3,000
82420 Building & Grnds Maintenance	\$ 21,520	\$ 20,377	\$ 20,000
82440 Equipment Maintenance Contract	\$ 8,314	\$ 11,334	\$ 19,500
82510 Garage Labor	\$ 15,472	\$ -	\$ -
82520 Garage Parts	\$ 6,035	\$ -	\$ -
82530 Garage Sublet	\$ 76,066	\$ -	\$ -
82620 Electricity	\$ 23,907	\$ 24,402	\$ 25,000
82630 Gas & Propane	\$ 6,406	\$ 9,632	\$ 8,500
82700 Professional Fees	\$ 48,281	\$ 45,169	\$ 46,000
82730 Community Outreach	\$ 13,287	\$ -	\$ 2,500
82740 Advertising	\$ 119	\$ 81	\$ 1,000
82780 Printing & Binding	\$ -	\$ 246	\$ 500
82820 Membership/Subscriptions	\$ 32,588	\$ 24,625	\$ 30,900
82860 Physicals	\$ -	\$ 22,325	\$ 15,000
82990 Civil Defense	\$ 3,627	\$ 2,100	\$ 5,000
83010 Office Supplies	\$ 3,716	\$ 1,724	\$ 4,500
83040 Janitorial Supplies	\$ 5,645	\$ 11,258	\$ 7,000
83060 Uniforms/Boots	\$ 31,021	\$ 15,127	\$ 20,500
83120 Food	\$ 6,972	\$ 5,305	\$ 3,000
83160 Auto/Equip Fuel	\$ 1,918	\$ 3,033	\$ 1,500
83250 Pest Control	\$ 113	\$ -	\$ 100
83280 Minor Tools	\$ 3,096	\$ 2,443	\$ 3,000
83290 Safety/PPE	\$ 62,984	\$ 33,228	\$ 20,000
83300 Department Supplies	\$ 102,096	\$ 24,343	\$ 21,000
83340 EMS Supplies	\$ 45,506	\$ 17,390	\$ 30,000
83360 Fire Hose	\$ 19,752	\$ 8,374	\$ 10,000
83480 Machine & Equipment Maintenance	\$ -	\$ 3,806	\$ -
84270 Lease Payments	\$ 185,718	\$ -	\$ -
84665 Regulatory Fees	\$ -	\$ -	\$ 30,000
<b>Division Total: Denison Fire Rescue</b>	<b>\$ 5,945,737</b>	<b>\$ 5,276,403</b>	<b>\$ 5,645,401</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 4

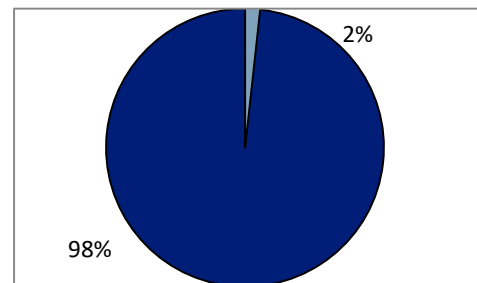
- Through a series of development meetings and planning, Staff managed the annexation of approximately 294 acres of land into the City limits.
- Staff reviewed and approved a total of 59 property subdivisions and several high profile site plans including Chick-fil-A, QuikTrip, Starbucks, and two storage facilities.
- Staff hired and trained a new City planner who will improve the quality of development review, timeliness, customer service, and project management.
- Completed initial development of the Reserve Phases 1-3. This residential development is now ready for the construction of 149 new homes at Gateway Village.
- The Department improved several administrative systems to include: a new development preapplication meeting process with City Staff and prospective developers, a new user friendly application submittal calendar, and a comprehensive Monthly Report which showcases current development projects.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 220,210	\$ 252,500	\$ 316,362
Contractual/Fixed	\$ 144,107	\$ 290,731	\$ 123,000
Supplies	\$ 1,991	\$ 1,662	\$ 1,500
Debt Service	\$ 186,162	\$ -	\$ 150,000
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 552,470</b>	<b>\$ 544,893</b>	<b>\$ 590,862</b>

Total Division Expenditures \$ 590,862  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 030 - Planning			
81010 Social Security - Full Time	\$ 15,655	\$ 15,266	\$ 18,740
81020 Retirement TMRS	\$ 25,552	\$ 23,900	\$ 27,975
81040 Employee Insurance	\$ 13,753	\$ 16,165	\$ 24,550
81050 Workers' Compensation	\$ 101	\$ 94	\$ 133
81100 Salaries & Wages - Full Time	\$ 162,577	\$ 191,012	\$ 244,964
81198 Accrued Wages	\$ 2,573	\$ 6,062	-
82030 Information Technology	\$ -	\$ 3,460	\$ 18,000
82040 Postage	\$ 267	\$ 1,745	\$ 1,000
82160 Training/Travel	\$ 4,782	\$ 672	\$ 6,500
82700 Professional Fees	\$ 136,811	\$ 67,144	\$ 95,000
82780 Printing & Binding	\$ 307	-	\$ 500
82820 Membership/Subscriptions	\$ 1,941	\$ 876	\$ 2,000
83010 Office Supplies	\$ 1,991	\$ 1,662	\$ 1,500
84125 Incentive Payments	\$ 186,162	\$ 209,102	\$ 150,000
84180 Claims & Refunds	\$ -	\$ 7,731	-
<b>Division Total: Planning</b>	<b>\$ 552,470</b>	<b>\$ 544,893</b>	<b>\$ 590,862</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 6

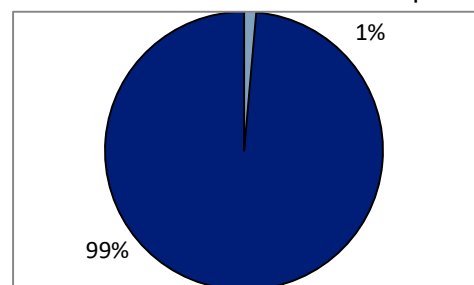
- 96 new single family residential permits issued and 50 duplex unit permits as of 8/9/21. 73 residential remodel permits were issued valued at \$2,558,315. It is anticipated to be a record number of residential permits for the fiscal year.
- Implemented online permitting and contractor registration process online. Applicants can now apply for a permit and schedule inspections 24/7 and are not required to visit City Hall. Plans are required to be submitted digitally for both commercial and residential.
- Building staff completed 5,030 inspections and processed 1,096 permits as of 8/9/21 with a value of \$27,281,402.
- Updated ICC Codes from 2012 to 2018 and updated the National Electrical Code from 2017 to 2020. A committee of residential builders reviewed code changes with the staff. The collaboration between the builders and staff was positive, resulting in a smooth transition to the new codes.
- Permit issued for Victron Travel Center valued at \$7,200,000.00; Starbucks valued at \$1,040,000.00; Independent Bank valued at \$2,200,000.00; and Blake Utter Ford Collision Center valued at \$1,300,000.00. Total of 248 commercial permits issued valued at \$26,833,692.00.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 390,854	\$ 400,859	\$ 433,663
Contractual/Fixed	\$ 9,786	\$ 5,559	\$ 36,150
Supplies	\$ 5,459	\$ 8,562	\$ 10,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 406,099</b>	<b>\$ 414,980</b>	<b>\$ 480,313</b>

Total Division Expenditures \$ 480,313  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 037 - Building Permitting & Inspections			
81010 Social Security - Full Time	\$ 22,131	\$ 23,352	\$ 25,478
81020 Retirement TMRS	\$ 36,014	\$ 36,684	\$ 38,033
81040 Employee Insurance	\$ 26,933	\$ 27,720	\$ 36,510
81050 Workers' Compensation	\$ 564	\$ 494	\$ 606
81100 Salaries & Wages - Full Time	\$ 296,188	\$ 311,432	\$ 333,036
81198 Accrued Wages	\$ 9,026	\$ 1,179	\$ -
82040 Postage	\$ 38	\$ 30	\$ 150
82130 Garage Fuel	\$ 1,401	\$ -	\$ -
82160 Training/Travel	\$ 2,892	\$ 2,202	\$ 6,800
82180 Tuition Reimbursement	\$ 1,619	\$ 1,768	\$ 2,000
82510 Garage Labor	\$ 391	\$ -	\$ -
82520 Garage Parts	\$ 182	\$ -	\$ -
82530 Garage Sublet	\$ 1,938	\$ -	\$ -
82700 Professional Fees	\$ 333	\$ 900	\$ 25,000
82780 Printing & Binding	\$ 858	\$ 359	\$ 700
82820 Membership/Subscriptions	\$ 135	\$ 300	\$ 1,500
83010 Office Supplies	\$ 1,660	\$ 1,847	\$ 3,000
83060 Uniforms/Boots	\$ 1,111	\$ 1,327	\$ 3,000
83300 Department Supplies	\$ 2,687	\$ 5,387	\$ 4,500
<b>Division Total: Building Permitting &amp; Inspections</b>	<b>\$ 406,099</b>	<b>\$ 414,980</b>	<b>\$ 480,313</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 6

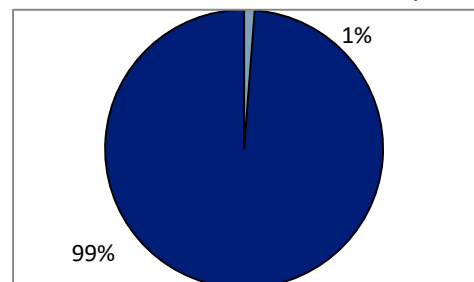
- Code Compliance Officers are on pace to work over 6,800 violations for the fiscal year. There have been 5,594 violations completed through voluntary or required compliance through July 31, 2021.
- Code Compliance Officers anticipate working 150+ Minimum Property Standards (MPS) cases. 111 MPS cases have been completed through July 31, 2021. There are 97 active cases throughout the City. Officers continue to focus MPS efforts in high visibility areas and areas of redevelopment.
- The Division hired and trained an additional Code Compliance Officer as approved in the FY 21 budget.
- Two (2) current Code Compliance Officers earned their ICC certification as Property Maintenance and Housing Inspectors. Other Code staff are studying to earn their certification in 2021.
- The Neighborhood Services Administrative Assistant receives mowing lien payoff requests daily. Fiscal year-to-date, 144 properties have paid liens in the amount of \$127,139.89.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 253,783	\$ 299,165	\$ 326,916
Contractual/Fixed	\$ 62,413	\$ 84,198	\$ 90,700
Supplies	\$ 2,136	\$ 3,425	\$ 3,800
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 318,332</b>	<b>\$ 386,788</b>	<b>\$ 421,416</b>

Total Division Expenditures \$ 421,416  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>			<b>Actual</b>			<b>Estimated</b>			<b>Budgeted</b>
General Fund 001			<b>2020</b>			<b>2021</b>			<b>2022</b>
<b><u>Expenditures</u></b>									
Division: 038 - Code Compliance									
81010	Social Security - Full Time	\$	16,029	\$	19,558	\$	18,638		
81020	Retirement TMRS	\$	25,787	\$	30,597	\$	27,823		
81040	Employee Insurance	\$	21,779	\$	26,117	\$	36,365		
81050	Workers' Compensation	\$	257	\$	236	\$	453		
81100	Salaries & Wages - Full Time	\$	183,476	\$	220,319	\$	243,637		
81198	Accrued Wages	\$	6,455	\$	2,338	\$	-		
82040	Postage	\$	8,309	\$	10,042	\$	8,000		
82130	Garage Fuel	\$	1,607	\$	-	\$	-		
82160	Training/Travel	\$	1,331	\$	2,311	\$	2,000		
82510	Garage Labor	\$	254	\$	-	\$	-		
82520	Garage Parts	\$	315	\$	-	\$	-		
82530	Garage Sublet	\$	614	\$	-	\$	-		
82700	Professional Fees	\$	2,170	\$	986	\$	2,500		
82745	Lien Filing Fees	\$	8,287	\$	10,572	\$	10,000		
82780	Printing & Binding	\$	-	\$	68	\$	100		
82820	Membership/Subscriptions	\$	41	\$	44	\$	100		
82910	Property Owner Compliance	\$	1,515	\$	2,074	\$	27,000		
82930	Mowing	\$	37,970	\$	58,101	\$	41,000		
83010	Office Supplies	\$	1,140	\$	2,126	\$	2,000		
83060	Uniforms/Boots	\$	982	\$	1,190	\$	1,500		
83280	Minor Tools	\$	-	\$	-	\$	100		
83300	Department Supplies	\$	14	\$	109	\$	200		
<b>Division Total: Code Compliance</b>		<b>\$</b>	<b>318,332</b>	<b>\$</b>	<b>386,788</b>	<b>\$</b>	<b>421,416</b>		

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 16

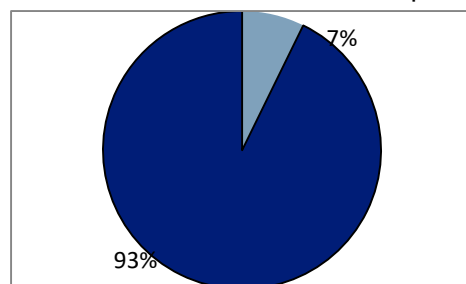
- Staff is currently on track to haul over 2,000 roll-off containers this fiscal year for internal and external customers.
- The 2021 Winter Storm was successfully mitigated. All commercial businesses that remained open were serviced as needed without incident. Sanitation staff made several trips all over North Texas, gathering bottled water for Denison residents. The following week, residential collection trucks ran double routes in order to fully service refuse demands.
- The majority of commercial businesses are back to pre-Covid frequency for sanitation collection.
- Many residents have taken advantage of the extra cart for an extra fee. Staff has distributed over 200 extra carts to residential customers throughout the year.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 831,766	\$ 827,031	\$ 972,691
Contractual/Fixed	\$ 1,835,040	\$ 1,342,879	\$ 65,964
Supplies	\$ 310	\$ 31,151	\$ 53,712
Debt Service	\$ 213,101	\$ -	\$ 1,310,000
Capital Outlay	\$ 32,785	\$ 76,118	\$ 73,000
<b>Total Expenditures</b>	<b>\$ 2,913,002</b>	<b>\$ 2,277,178</b>	<b>\$ 2,475,367</b>

Total Division Expenditures \$ 2,475,367  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense





**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 044 - Refuse & Recycling			
81010 Social Security - Full Time	\$ 42,542	\$ 43,773	\$ 52,773
81015 Social Security - Part Time	\$ 2,817	\$ 2,633	\$ 3,095
81020 Retirement TMRS	\$ 70,368	\$ 70,761	\$ 78,779
81040 Employee Insurance	\$ 73,449	\$ 66,600	\$ 96,711
81050 Workers' Compensation	\$ 7,973	\$ 7,295	\$ 11,035
81090 Overtime	\$ 15,901	\$ 27,713	\$ 20,000
81100 Salaries & Wages - Full Time	\$ 562,669	\$ 572,876	\$ 669,838
81150 Salaries & Wages - Full Time	\$ 36,830	\$ 34,421	\$ 40,460
81198 Accrued Wages	\$ 19,216	\$ 958	\$ -
82030 Information Technology	\$ -	\$ -	\$ 2,000
82040 Postage	\$ 124	\$ 160	\$ 450
82130 Garage Fuel	\$ 157,292	\$ -	\$ -
82160 Training/Travel	\$ 1,349	\$ 195	\$ 4,200
82210 Enterprise Car Rental Program	\$ 6,852	\$ 8,669	\$ -
82450 Radio Maintenance	\$ 2,812	\$ 1,071	\$ 3,214
82510 Garage Labor	\$ 41,664	\$ -	\$ -
82520 Garage Parts	\$ 61,279	\$ -	\$ -
82530 Garage Sublet	\$ 152,829	\$ -	\$ -
82620 Electricity	\$ 430	\$ 400	\$ 500
82710 Temporary-Contract Labor	\$ 102,965	\$ 69,391	\$ 55,000
82780 Printing & Binding	\$ 18	\$ -	\$ 100
82820 Memberships/Subscriptions	\$ 205	\$ 210	\$ 500
83010 Office Supplies	\$ 244	\$ 235	\$ 500
83060 Uniforms/Boots	\$ 9,505	\$ 10,000	\$ 9,012
83240 Chemical Supplies	\$ 1,097	\$ 91	\$ 1,500
83280 Minor Tools	\$ 125	\$ 47	\$ 200
83290 Safety/PPE	\$ 155	\$ -	\$ 500
83300 Department Supplies	\$ 2,971	\$ 1,112	\$ 2,000
83530 Container Maintenance	\$ 2,776	\$ 2,861	\$ 5,000
83642 Residential Carts	\$ 7,271	\$ 16,805	\$ 35,000
83700 Inventory Adjustment	\$ (23,833)	\$ -	\$ -
84270 Lease Payments	\$ 213,101	\$ -	\$ -
84960 Recycle Program	\$ 349,122	\$ 320,123	\$ 305,000
84970 Mulching	\$ 36,153	\$ 129	\$ 65,000
84975 GTUA	\$ 15,742	\$ 10,793	\$ 25,000
84980 TASWA	\$ 906,203	\$ 931,737	\$ 915,000
85160 Refuse Containers	\$ 32,785	\$ 76,118	\$ 73,000
<b>Division Total: Refuse &amp; Recycling</b>	<b>\$ 2,913,002</b>	<b>\$ 2,277,178</b>	<b>\$ 2,475,367</b>

**Program:** Public Works  
**Department:** Public Works  
**Division:** Building Maintenance - 046



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 1

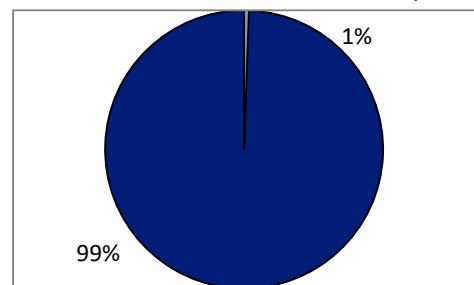
- Staff added twenty plexiglass cough barriers throughout City Hall and the Library to safeguard the health and safety of personnel. Also disinfected City Hall key areas while managing emergency and special facility requests.
- Ensured Denison's facilities remained operational and in good repair throughout the February 2021 winter storm. Played a key role getting Fire Station Two up and running after the winter storm by performing technical plumbing and heating repairs.
- Addressed a sulfur smell present on the second floor of City Hall. Staff determined the root cause and facilitated corrective action by coordinating with a licensed plumber. Staff completed the final aesthetic repairs to bring the job to a close.
- Facilities staff works tirelessly each year to maintain Denison's facilities to the highest standard while assisting facility occupants with urgent and special request repairs. The true measure of accomplishment lies in the fact this division performs their duties nearly in stealth.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 56,939	\$ 59,491	\$ 60,679
Contractual/Fixed	\$ 97,991	\$ 112,322	\$ 108,000
Supplies	\$ 21,850	\$ 19,406	\$ 23,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 176,780</b>	<b>\$ 191,219</b>	<b>\$ 191,879</b>

Total Division Expenditures \$ 191,879  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>		<b>Actual</b>		<b>Estimated</b>		<b>Budgeted</b>
General Fund 001		<b>2020</b>		<b>2021</b>		<b>2022</b>
<b><u>Expenditures</u></b>						
Division: 046 - Building Maintenance						
81010	Social Security - Full Time	\$ 3,215	\$	3,468	\$	3,412
81020	Retirement TMRS	\$ 5,118	\$	5,340	\$	5,093
81040	Employee Insurance	\$ 5,399	\$	5,561	\$	6,054
81050	Workers' Compensation	\$ 312	\$	279	\$	523
81090	Overtime	\$ 465	\$	1,667	\$	2,000
81100	Salaries & Wages - Full Time	\$ 41,012	\$	43,080	\$	43,597
81198	Accrued Wages	\$ 1,417	\$	97	\$	-
82130	Garage Fuel	\$ 719	\$	-	\$	-
82210	Enterprise Car Rental Program	\$ 4,904	\$	5,339	\$	-
82510	Garage Labor	\$ 18	\$	-	\$	-
82520	Garage Parts	\$ 1	\$	-	\$	-
82620	Electricity	\$ 24,740	\$	25,073	\$	30,000
82630	Gas & Propane	\$ 8,114	\$	12,944	\$	10,000
82700	Professional Fees	\$ 56,260	\$	65,637	\$	65,000
82750	Rent	\$ 3,193	\$	3,285	\$	3,000
82820	Memberships/Subscriptions	\$ 41	\$	44	\$	-
83040	Janitorial Supplies	\$ 2,079	\$	234	\$	3,500
83060	Uniforms/Boots	\$ 182	\$	241	\$	400
83280	Minor Tools	\$ 305	\$	343	\$	800
83300	Department Supplies	\$ 6,409	\$	12,180	\$	6,000
83440	Building Maintenance	\$ 10,494	\$	6,407	\$	10,000
83980	Miscellaneous	\$ 2,381	\$	-	\$	2,500
<b>Division Total: Building Maintenance</b>		<b>\$ 176,780</b>	<b>\$</b>	<b>191,219</b>	<b>\$</b>	<b>191,879</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 2

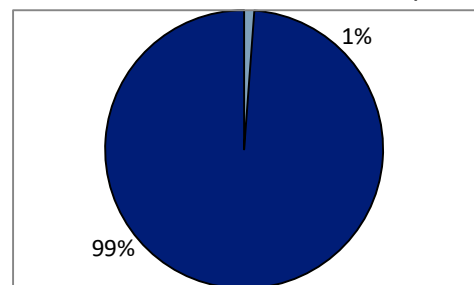
- Staff revitalized and implemented a new policy to properly close roadways during emergency repairs, routine repairs, and installations. This policy was aimed at protecting crews and motorists.
- Staff completed the sign zones 10 and 11 with additional signs, and maintained cleanliness of the signs.
- The renovation of a new sign shop was completed and the sign equipment was moved from a temporary building that was not weather tight.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 47,790	\$ 45,782	\$ 91,703
Contractual/Fixed	\$ 293,271	\$ 295,063	\$ 281,250
Supplies	\$ 29,474	\$ 38,938	\$ 31,950
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 370,535</b>	<b>\$ 379,783</b>	<b>\$ 404,903</b>

Total Division Expenditures \$ 404,903  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual</b>	<b>Estimated</b>	<b>Budgeted</b>
General Fund 001	<b>2020</b>	<b>2021</b>	<b>2022</b>
<b><u>Expenditures</u></b>			
Division: 055 - Traffic & Markings			
81010 Social Security - Full Time	\$ 2,612	\$ 2,379	\$ 5,055
81020 Retirement TMRS	\$ 4,179	\$ 3,839	\$ 7,546
81040 Employee Insurance	\$ 5,372	\$ 6,166	\$ 12,017
81050 Workers' Compensation	\$ 412	\$ 429	\$ 1,010
81090 Overtime	\$ 377	\$ 459	\$ 1,000
81100 Salaries & Wages - Full Time	\$ 33,989	\$ 32,173	\$ 65,075
81198 Accrued Wages	\$ 848	\$ 337	\$ -
82130 Garage Fuel	\$ 1,287	\$ -	\$ -
82160 Training/Travel	\$ -	\$ 465	\$ 1,250
82210 Enterprise Car Rental Program	\$ 4,336	\$ 8,228	\$ -
82450 Radio Maintenance	\$ 134	\$ 89	\$ -
82510 Garage Labor	\$ 287	\$ -	\$ -
82520 Garage Parts	\$ 990	\$ -	\$ -
82530 Garage Sublet	\$ 50	\$ -	\$ -
82620 Electricity	\$ 286,186	\$ 286,281	\$ 280,000
83060 Uniforms/Boots	\$ 1,465	\$ 1,447	\$ 1,700
83280 Minor Tools	\$ 67	\$ 203	\$ 400
83290 Safety/PPE	\$ 28	\$ -	\$ 150
83300 Department Supplies	\$ 716	\$ 801	\$ 700
83460 Auto Maintenance	\$ 163	\$ -	\$ -
83490 Street Marking Material	\$ 756	\$ 1,826	\$ 1,000
83520 Traffic Light Maintenance	\$ 1,934	\$ 5,029	\$ 2,000
83570 Traffic Sign Maintenance	\$ 18,474	\$ 29,632	\$ 26,000
83700 Inventory Adjustment	\$ 5,871	\$ -	\$ -
<b>Division Total: Traffic &amp; Markings</b>	<b>\$ 370,535</b>	<b>\$ 379,783</b>	<b>\$ 404,903</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 13

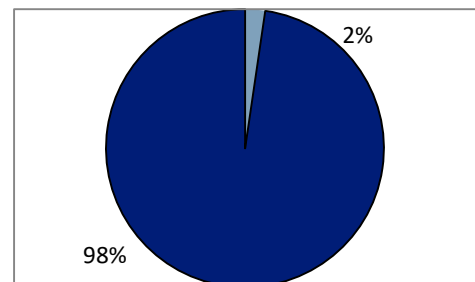
- As the City continues to grow, the Street Maintenance staff works towards sustaining the high volume of street and utility cuts. The department laid over 2,318 tons of asphalt in fiscal year 2021.
- Staff assisted in the overlay program of parking lots on Main and Chestnut Streets.
- Staff replaced and repaired the 60-inch pipe on Ray Drive.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 446,510	\$ 497,998	\$ 655,783
Contractual/Fixed	\$ 78,313	\$ 78,508	\$ 60,393
Supplies	\$ 75,502	\$ 65,048	\$ 67,640
Debt Service	\$ 24,892	\$ -	\$ -
Capital Outlay	\$ 10,313	\$ 7,382	\$ 12,500
<b>Total Expenditures</b>	<b>\$ 635,530</b>	<b>\$ 648,936</b>	<b>\$ 796,316</b>

Total Division Expenditures \$ 796,316  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 057 - Street Maintenance			
81010 Social Security - Full Time	\$ 23,429	\$ 27,754	\$ 36,721
81020 Retirement TMRS	\$ 38,794	\$ 43,863	\$ 54,819
81040 Employee Insurance	\$ 49,168	\$ 48,438	\$ 78,296
81050 Workers' Compensation	\$ 5,865	\$ 5,321	\$ 5,925
81090 Overtime	\$ 4,278	\$ 7,686	\$ 7,500
81100 Salaries & Wages - Full Time	\$ 314,691	\$ 364,622	\$ 472,522
81198 Accrued Wages	\$ 10,284	\$ 313	\$ -
82040 Postage	\$ 44	\$ -	\$ -
82120 Equipment Rental	\$ 5,480	\$ 3,115	\$ 4,500
82130 Garage Fuel	\$ 17,067	\$ -	\$ -
82160 Training/Travel	\$ 762	\$ -	\$ 2,500
82180 Tuition Reimbursement	\$ -	\$ -	\$ 2,000
82210 Enterprise Car Rental Program	\$ 19,574	\$ 28,109	\$ -
82450 Radio Maintenance	\$ 1,339	\$ 1,190	\$ 893
82510 Garage Labor	\$ 6,517	\$ -	\$ -
82520 Garage Parts	\$ 3,090	\$ -	\$ -
82530 Garage Sublet	\$ 11,649	\$ -	\$ -
82700 Professional Fees	\$ 12,586	\$ 45,884	\$ 50,000
82820 Memberships/Subscriptions	\$ 205	\$ 210	\$ 500
83060 Uniforms/Boots	\$ 8,930	\$ 8,322	\$ 8,040
83160 Fuel	\$ 50	\$ -	\$ -
83280 Minor Tools	\$ 1,445	\$ 1,510	\$ 2,500
83290 Safety/PPE	\$ 28	\$ 138	\$ 600
83300 Department Supplies	\$ 13,488	\$ 2,917	\$ 4,500
83460 Auto Maintenance	\$ 4,693	\$ -	\$ -
83480 Machine & Equipment Maintenance	\$ 7,114	\$ -	\$ -
83490 Street Marking Material	\$ 1,607	\$ 4,220	\$ 2,000
83500 Street Patch Material	\$ 38,718	\$ 47,940	\$ 50,000
83700 Inventory Adjustment	\$ (572)	\$ -	\$ -
84270 Lease Payments	\$ 24,892	\$ -	\$ -
85530 Drainage	\$ 10,313	\$ 7,382	\$ 12,500
<b>Division Total: Street Maintenance</b>	<b>\$ 635,530</b>	<b>\$ 648,936</b>	<b>\$ 796,316</b>



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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 1

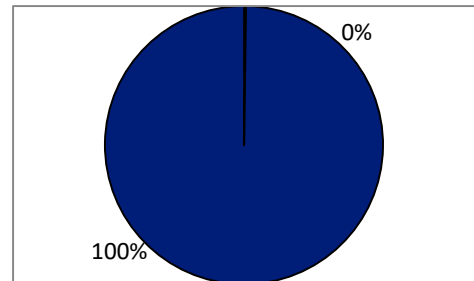
- The Demolition Division has successfully completed fifteen demolitions to date and expects to complete three or four more by the end of the fiscal year.
- Staff has completed two lien and cleans in conjunction with the Code Compliance Division.
- Demolition staff assisted other departments due to being short-staffed with operators this past year. Also assisted with Water/Sewer Department on two more large creek projects. The Demolition Division takes pride in TEAMWORK.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 47,956	\$ 49,110	\$ 50,942
Contractual/Fixed	\$ 51,297	\$ 15,376	\$ 31,100
Supplies	\$ 1,848	\$ 769	\$ 1,350
Debt Service	\$ 32,027	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 133,128</b>	<b>\$ 65,255</b>	<b>\$ 83,392</b>

Total Division Expenditures \$ 83,392  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 058 - Demolition			
81010 Social Security - Full Time	\$ 2,577	\$ 2,671	\$ 2,847
81020 Retirement TMRS	\$ 4,133	\$ 4,132	\$ 4,251
81040 Employee Insurance	\$ 4,456	\$ 5,534	\$ 6,028
81050 Workers' Compensation	\$ 1,764	\$ 1,588	\$ 595
81090 Overtime	\$ 513	\$ 324	\$ 1,500
81100 Salaries & Wages - Full Time	\$ 33,469	\$ 34,754	\$ 35,721
81198 Accrued Wages	\$ 1,043	\$ 107	\$ -
82040 Postage	\$ 932	\$ 329	\$ 600
82130 Garage Fuel	\$ 3,407	\$ -	\$ -
82160 Training/Travel	\$ -	\$ -	\$ 500
82510 Garage Labor	\$ 2,867	\$ -	\$ -
82520 Garage Parts	\$ 1,364	\$ -	\$ -
82530 Garage Sublet	\$ 20,070	\$ -	\$ -
82700 Professional Fees	\$ 22,657	\$ 15,047	\$ 30,000
83060 Uniforms/Boots	\$ 814	\$ 763	\$ 850
83280 Minor Tools	\$ 405	\$ -	\$ 400
83300 Department Supplies	\$ 422	\$ 6	\$ 100
83460 Auto Maintenance	\$ 207	\$ -	\$ -
84260 Interest Expense	\$ 1,585	\$ -	\$ -
84270 Lease Payments	\$ 30,442	\$ -	\$ -
<b>Division Total: Demolition</b>	<b>\$ 133,128</b>	<b>\$ 65,255</b>	<b>\$ 83,392</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 7

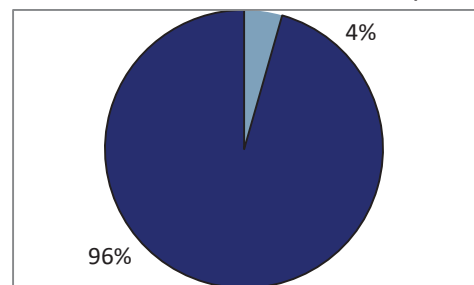
- Year three of the Enterprise Fleet Program is nearly closed. Year to date, ten of the fourteen units ordered have been delivered. The new units are a welcome update to the fleet and are improving City efficiency while lowering operating costs.
- Year to date, Fleet Services has orchestrated the auction of eleven retired units providing a net return of \$76,756.00 to the General Fund.
- Fleet Service's staff has continued to make full use of the CityWorks Software, particularly the inventory module. Mechanics began to utilize tablets to complete paperless workorders. This has allowed for inventory updates and submission of vendor invoices in real time. This process improvement has resulted in improved cost management.
- Fleet facilitated the update of the MSDS compliance and Right To Know Program for the Public Works building. These are up-to-date, readily available, and clearly marked. A small quantity of hazardous materials under the Fleet Services purview designated a secure area for storage.
- Fleet Services implemented an in-house heavy vehicle inspection process in conjunction with utilizing third party quarterly DOT inspections for all class 6,7 and 8 trucks in our fleet. This ensures our medium and heavy-duty trucks are maintained to TXDOT standards.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 354,872	\$ 260,707	\$ 384,420
Contractual/Fixed	\$ 318,533	\$ 304,448	\$ 227,159
Supplies	\$ 801,753	\$ 911,829	\$ 895,835
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,475,158</b>	<b>\$ 1,476,984</b>	<b>\$ 1,507,414</b>

Total Division Expenditures \$ 1,507,414  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 060 - Fleet & Facility Services			
81010 Social Security - Full Time	\$ 19,250	\$ 14,425	\$ 21,684
81020 Retirement TMRS	\$ 32,054	\$ 22,849	\$ 32,369
81040 Employee Insurance	\$ 31,833	\$ 27,300	\$ 42,235
81050 Workers' Compensation	\$ 1,970	\$ 2,146	\$ 4,687
81090 Overtime	\$ 3,956	\$ 4,108	\$ 5,000
81100 Salaries & Wages - Full Time	\$ 259,565	\$ 189,874	\$ 278,445
81198 Accrued Wages	\$ 6,242	\$ 4	\$ -
82030 Information Technology	\$ -	\$ -	\$ 40,700
82040 Postage	\$ 12	\$ 60	\$ 75
82120 Equipment Rental	\$ -	\$ -	\$ 800
82130 Garage Fuel	\$ 4,095	\$ -	\$ -
82160 Training/Travel	\$ 910	\$ 1,726	\$ 3,200
82210 Enterprise Car Rental Program	\$ 28,481	\$ 30,399	\$ -
82450 Radio Maintenance	\$ 1,071	\$ 774	\$ 179
82510 Garage Labor	\$ 8,400	\$ -	\$ -
82520 Garage Parts	\$ 249	\$ -	\$ -
82530 Garage Sublet	\$ 8,225	\$ -	\$ -
82620 Electricity	\$ 10,717	\$ 10,681	\$ 11,000
82630 Gas & Propane	\$ 7,763	\$ 14,265	\$ 11,000
82700 Professional Fees	\$ 4,439	\$ 12,401	\$ 6,000
82780 Printing & Binding	\$ -	\$ -	\$ 250
82820 Memberships/Subscriptions	\$ 205	\$ 210	\$ 455
82940 Contract Vehicles	\$ 211,940	\$ 232,414	\$ 100,000
82945 Contract Body Repair	\$ -	\$ -	\$ 30,000
82950 Contract Equipment	\$ 32,025	\$ 1,518	\$ 23,500
83010 Office Supplies	\$ 1,032	\$ 1,557	\$ 1,200
83040 Janitorial Supplies	\$ 3,387	\$ 2,731	\$ 3,000
83060 Uniforms/Boots	\$ 2,934	\$ 2,967	\$ 2,985
83160 Auto/Equip Fuel	\$ 141,148	\$ 213,337	\$ 215,000
83170 Kerosene & Diesel	\$ 214,914	\$ 256,823	\$ 290,000
83180 Oil & Lubricants	\$ 36,627	\$ 30,306	\$ 29,100
83220 Tires & Tubes	\$ 113,406	\$ 124,296	\$ 110,000
83240 Chemical Supplies	\$ 2,032	\$ 46	\$ 900
83245 External Expenses (DHA Fuel)	\$ 4,557	\$ 4,170	\$ 4,000
83280 Minor Tools	\$ 2,051	\$ 6,456	\$ 3,500
83290 Safety/PPE	\$ 245	\$ 268	\$ 450
83300 Department Supplies	\$ 14,197	\$ 17,582	\$ 9,500
83440 Building Maintenance	\$ 15,017	\$ 6,522	\$ 16,200
83460 Auto Maintenance	\$ 180,738	\$ 201,109	\$ 165,000
83480 Machine & Equipment Maintenance	\$ 48,692	\$ 43,659	\$ 45,000
83700 Inventory Adjustment	\$ 20,778	\$ -	\$ -
<b>Division Total: Fleet &amp; Facility Services</b>	<b>\$ 1,475,158</b>	<b>\$ 1,476,984</b>	<b>\$ 1,507,414</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 10

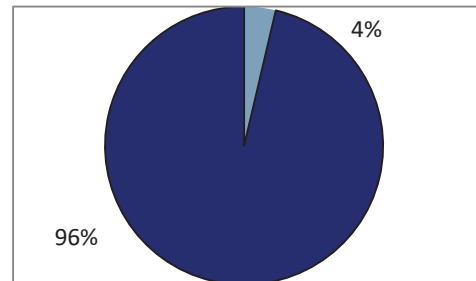
- Significant improvements were made to Katy Soccer Fields, including parking area renovations, drainage and dirt work, replacement nets, and bleacher repairs. Staff also realigned soccer practice areas and cleaned up tree lines.
- Particular attention was given to Waterloo Trail System maintenance. Additional trail signage was installed and bridge repairs and renovations were made. Fallen and problem trees were removed, and trimming was completed to ensure safety while on the trails. A half mile wide, ADA accessible, walking trail was installed.
- The City of Denison assumed ownership of Loy Lake Park, thus, the maintenance of this 202.461 Acre park West of U.S. Highway 75 has become the responsibility of the Denison Park Maintenance Division.
- Denison on Ice- The fifth season of Denison on Ice was highlighted by the addition of a 65' X 100' enclosed tent structure, which improved ice rink maintenance, allowed for fewer weather cancellations, and longer skating opportunities. Increased hours of operation facilitated social distancing and enabled the City to work within constraints resulting from the COVID Pandemic.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 765,444	\$ 488,667	\$ 594,414
Contractual/Fixed	\$ 440,389	\$ 483,650	\$ 469,429
Supplies	\$ 95,953	\$ 242,272	\$ 119,750
Debt Service	\$ 49,619	\$ -	\$ 67,000
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,351,405</b>	<b>\$ 1,214,588</b>	<b>\$ 1,250,593</b>

Total Division Expenditures \$ 1,250,593  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 070 - Parks			
81010 Social Security - Full Time	\$ 37,510	\$ 21,757	\$ 28,579
81015 Social Security - Part Time	\$ 6,001	\$ 5,727	\$ 6,158
81020 Retirement TMRS	\$ 61,090	\$ 36,399	\$ 42,662
81040 Employee Insurance	\$ 58,890	\$ 43,562	\$ 60,289
81050 Workers' Compensation	\$ 4,199	\$ 3,862	\$ 2,647
81090 Overtime	\$ 15,835	\$ 14,854	\$ 10,000
81100 Salaries & Wages - Full Time	\$ 486,538	\$ 292,431	\$ 363,579
81150 Salaries & Wages - Part Time	\$ 78,440	\$ 74,865	\$ 80,500
81198 Accrued Wages	\$ 16,942	\$ (4,791)	\$ -
82040 Postage	\$ 396	\$ 21	\$ -
82130 Garage Fuel	\$ 13,984	\$ -	\$ -
82160 Training/Travel	\$ 8,467	\$ 6,138	\$ 10,000
82210 Enterprise Car Rental Program	\$ 19,923	\$ 24,481	\$ -
82420 Building & Grnds Maintenance	\$ 6,821	\$ 4,578	\$ 5,000
82450 Radio Maintenance	\$ 804	\$ 595	\$ 179
82510 Garage Labor	\$ 1,905	\$ -	\$ -
82520 Garage Parts	\$ 479	\$ -	\$ -
82530 Garage Sublet	\$ 3,766	\$ -	\$ -
82620 Electricity	\$ 47,917	\$ 77,189	\$ 75,000
82630 Gas & Propane	\$ 1,652	\$ 2,407	\$ 2,250
82710 Temporary-Contract Labor	\$ 24,935	\$ 24,066	\$ 30,000
82740 Advertising	\$ 2,719	\$ 35	\$ 500
82780 Printing & Binding	\$ 566	\$ -	\$ -
82820 Membership/Subscriptions	\$ 6,405	\$ 88	\$ -
82930 Mowing	\$ 299,649	\$ 285,393	\$ 345,000
83010 Office Supplies	\$ 1,233	\$ 1,498	\$ 1,500
83040 Janitorial Supplies	\$ 3,751	\$ 4,580	\$ 5,300
83060 Uniforms/Boots	\$ 5,775	\$ 5,797	\$ 5,750
83240 Chemical Supplies	\$ 4,594	\$ 4,670	\$ 3,500
83280 Minor Tools	\$ 4,934	\$ 5,078	\$ 3,000
83290 Safety/PPE	\$ 519	\$ 1,007	\$ 700
83300 Department Supplies	\$ 5,261	\$ 3,602	\$ 5,000
83440 Building Maintenance	\$ 939	\$ 2,040	\$ 1,500
83460 Auto Maintenance	\$ 700	\$ 1,263	\$ 1,000
83480 Machine & Equipment Maintenance	\$ 2,012	\$ 4,292	\$ 4,500
83560 Park Maintenance	\$ 64,336	\$ 91,339	\$ 82,500
83565 Loy Lake Park	\$ -	\$ 43,954	\$ -
83810 Denison On Ice	\$ -	\$ 72,638	\$ -
83916 Kayak Rentals	\$ 1,612	\$ 513	\$ 7,000
83950 Recreation Events	\$ 288	\$ -	\$ -
84930 Landscaping	\$ 49,619	\$ 58,659	\$ 67,000
<b>Division Total: Parks</b>	<b>\$ 1,351,405</b>	<b>\$ 1,214,588</b>	<b>\$ 1,250,593</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 4

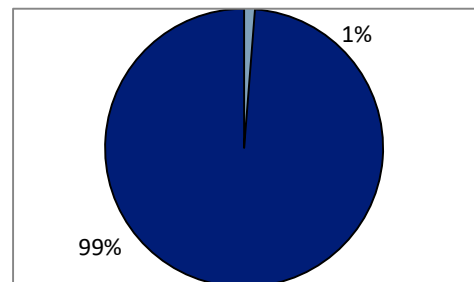
- Monster Mash- The Parks & Recreation Department teamed up with Denison Main Street to host an alternative event to Monsters on Main, due to the COVID challenge. It was held at Forest Park and included a costume contest and over 2,000 bags of candy were handed to all the ghost and goblins who walked through the candy parade or chose the drive-thru option.
- Movies at Munson- The “Movies on Main” series took an innovative twist, with a partnership between the Cit of Denison and DISD. The two summer events were held at Munson Stadium where participants were able to sit on the football field and watch the movies on the new jumbo video board recently installed by the school district.
- 38th Snowball Classic– 65 teams participated in the annual iron man softball tournament. The 2021 event was the most profitable in tournament history, bringing in over \$42,000 in revenue.
- Recreation Community Events: 2nd Daddy/Daughter Dance, 3 Trout Derbies and Catfish Rodeo, Popsicles in the Park, Summer kickball league, Battle of Waterloo 5k/10k race, and Battle of the Ax Tailgating event.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 112,533	\$ 352,330	\$ 298,167
Contractual/Fixed	\$ 7,198	\$ 11,585	\$ 36,550
Supplies	\$ 134,579	\$ 56,186	\$ 91,200
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 254,309</b>	<b>\$ 420,101</b>	<b>\$ 425,917</b>

Total Division Expenditures \$ 425,917  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 071 - Recreation			
81010 Social Security - Full Time	\$ 6,479	\$ 20,316	\$ 17,445
81020 Retirement TMRS	\$ 10,494	\$ 31,723	\$ 26,042
81040 Employee Insurance	\$ 5,534	\$ 22,988	\$ 24,369
81050 Workers' Compensation	\$ 1,116	\$ 987	\$ 2,273
81090 Overtime	\$ 395	\$ -	\$ 1,000
81100 Salaries & Wages - Full Time	\$ 85,885	\$ 269,229	\$ 227,038
81198 Accrued Wages	\$ 2,631	\$ 7,087	\$ -
82030 Information Technology	\$ -	\$ -	\$ 4,500
82040 Postage	\$ -	\$ 171	\$ 600
82160 Training/Travel	\$ 682	\$ -	\$ 2,000
82700 Professional Fees	\$ -	\$ -	\$ 250
82740 Advertising	\$ 686	\$ 4,259	\$ 4,000
82780 Printing & Binding	\$ 39	\$ -	\$ -
82810 Participant Insurance	\$ 4,913	\$ -	\$ 4,000
82820 Membership/Subscriptions	\$ 878	\$ 7,154	\$ 21,200
83010 Office Supplies	\$ -	\$ 1,349	\$ 1,500
83020 Service Awards	\$ 3,682	\$ 1,683	\$ 4,500
83060 Uniforms/Boots	\$ 79	\$ 2,033	\$ 7,700
83290 Safety/PPE	\$ 140	\$ -	\$ -
83300 Department Supplies	\$ 3,056	\$ 1,971	\$ 3,000
83310 Equipment	\$ 23	\$ 113	\$ 2,000
83800 Snowball Expense	\$ 21,724	\$ 20,236	\$ 18,000
83810 Denison On Ice	\$ 80,285	\$ -	\$ -
83950 Recreation Events	\$ 25,446	\$ 28,802	\$ 53,000
83951 Activities/Programming	\$ 144	\$ -	\$ -
83952 SNAP Center Programming	\$ -	\$ -	\$ 1,500
<b>Division Total: Recreation</b>	<b>\$ 254,309</b>	<b>\$ 420,101</b>	<b>\$ 425,917</b>



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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 4

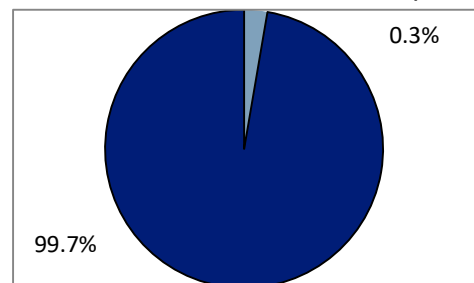
- THF Park has been host to 19 tournaments from October 2020 through August 2021. Each tournament averaged 22 teams and the revenue from all events totals more than \$147,000.
- Wonders of Winter Virtual Events- In leu of a large scale event during COVID, our team organized virtual events that everyone could enjoy, including: a cookie design contest, outdoor decorating contest, and an ugly sweater contest.
- Collegiate Winter Blast– Our team hosted the first College Softball Tournament at THF Park on February 5th and 6th. There were a total of 9 teams that participated in the two day event with some of those teams traveling from as far as Iowa and Kansas.
- Youth and adult Fall and Spring leagues included: Texoma Soccer Association, Denison Little League Baseball, Denison Boys & Girls Club Spring softball, Latino Americana De Futbol, Denison Parks and Recreation Fall softball, and sand volleyball.
- Mother/Son Superhero Party- A fun filled event for mothers and sons took place on September 26th. More than 100 participants enjoyed dancing, laser tag, and memories of a lifetime.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 218,178	\$ 278,273	\$ 367,996
Contractual/Fixed	\$ 41,272	\$ 47,062	\$ 52,200
Supplies	\$ 360,327	\$ 469,867	\$ 501,550
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 619,778</b>	<b>\$ 795,202</b>	<b>\$ 921,746</b>

Total Division Expenditures \$ 921,746  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<u><b>Expenditures</b></u>			
Division: 074 - THF Park			
81010 Social Security - Full Time	\$ 8,125	\$ 7,130	\$ 10,898
81015 Social Security - Part Time	\$ 4,883	\$ 8,809	\$ 12,310
81020 Retirement TMRS	\$ 14,091	\$ 14,741	\$ 16,269
81040 Employee Insurance	\$ 11,504	\$ 14,916	\$ 24,069
81050 Workers' Compensation	\$ 916	\$ 858	\$ 1,067
81090 Overtime	\$ 3,653	\$ 2,771	\$ 2,000
81100 Salaries & Wages - Full Time	\$ 104,817	\$ 117,672	\$ 140,458
81150 Salaries & Wages - Part Time	\$ 64,948	\$ 110,364	\$ 160,925
81198 Accrued Wages	\$ 5,240	\$ 1,012	\$ -
82040 Postage	\$ 185	\$ 9	\$ 100
82130 Garage Fuel	\$ 142	\$ -	\$ -
82160 Training/Travel	\$ 3,980	\$ 3,490	\$ 3,600
82620 Electricity	\$ 30,644	\$ 41,214	\$ 43,000
82630 Gas & Propane	\$ 869	\$ 1,571	\$ 1,500
82740 Advertising	\$ 5,287	\$ 690	\$ 4,000
82820 Membership/Subscriptions	\$ 165	\$ 88	\$ -
83010 Office Supplies	\$ 55	\$ 29	\$ -
83040 Janitorial Supplies	\$ 3,010	\$ 3,862	\$ 2,000
83060 Uniforms/Boots	\$ 2,040	\$ 3,016	\$ 3,200
83160 Auto/Equip Fuel	\$ -	\$ 27	\$ 200
83240 Chemical Supplies	\$ 370	\$ 690	\$ 600
83280 Minor Tools	\$ 3,879	\$ 1,029	\$ 1,000
83290 Safety/PPE	\$ -	\$ 146	\$ 200
83300 Department Supplies	\$ 3,962	\$ 3,402	\$ 3,000
83440 Building Maintenance	\$ 723	\$ 3,539	\$ 850
83460 Auto Maintenance	\$ 20	\$ 16	\$ 200
83480 Machine & Equipment Maintenance	\$ 3,929	\$ 811	\$ 800
83560 Park Maintenance	\$ 300,917	\$ 365,187	\$ 335,000
83910 Concession Supplies	\$ 20,696	\$ 69,738	\$ 75,000
83915 Food Truck	\$ 10,843	\$ 4,250	\$ 35,000
83930 Special Events	\$ 4,369	\$ -	\$ 6,500
83935 Holiday Décor	\$ -	\$ -	\$ 9,500
83950 Recreation Events	\$ 77	\$ 14,125	\$ 28,500
83951 Activities/Programming	\$ 5,437	\$ -	\$ -
<b>Division Total: THF Park</b>	<b>\$ 619,778</b>	<b>\$ 795,202</b>	<b>\$ 921,746</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 3

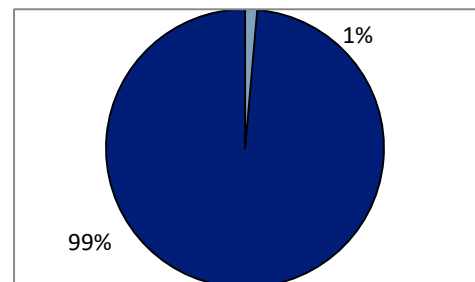
- Waterloo Pool successfully hosted 3 Texas Amateur Athletic Federation (TAAF) circuit swim meets- 2 of which accommodated over 200 swimmers.
- The swim teams at Waterloo Pool earned a place at the Texas State Swim Meet in Corpus Christi this summer and acquired 38 Top 8 Finishes, 10 Medals, and 2 State Records.
- 642 Learn-to-Swim students were taught how to swim during Summer 2021. This service is vitally important, as proper swim technique and water safety awareness is key to implementing safe and responsible participation. Awarded Water Safety Proclamation during National Water Safety Month.
- 12 Junior Lifeguard participants learned life-saving techniques and logged 365 volunteer hours at Waterloo Pool; this primarily helps patrons and visitors with safety in and around the water. Additionally, the training allows Junior Lifeguards to gain real and practical lifeguard experience.
- Waterloo Pool navigated best safety and public health recommendations by establishing hourly sanitation procedures and sanitizing equipment after each use. Waterloo Pool was able to successfully avoid facility closure due to diligence and attention to detail in impending necessary caution and prevention protocols.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 287,470	\$ 354,602	\$ 379,416
Contractual/Fixed	\$ 33,543	\$ 40,504	\$ 34,850
Supplies	\$ 75,067	\$ 64,769	\$ 65,450
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 396,080</b>	<b>\$ 459,875</b>	<b>\$ 479,716</b>

Total Division Expenditures \$ 479,716  
 Total General Fund Expenditures \$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 075 - Aquatics			
81010 Social Security - Full Time	\$ 8,411	\$ 5,164	\$ 9,355
81015 Social Security - Part Time	\$ 10,244	\$ 14,627	\$ 15,263
81020 Retirement TMRS	\$ 13,372	\$ 13,810	\$ 13,965
81040 Employee Insurance	\$ 336	\$ 751	\$ 18,119
81050 Workers' Compensation	\$ 4,628	\$ 4,034	\$ 928
81090 Overtime	\$ -	\$ 2,287	\$ 3,500
81100 Salaries & Wages - Full Time	\$ 110,424	\$ 115,103	\$ 118,786
81150 Salaries & Wages - Part Time	\$ 133,905	\$ 195,988	\$ 199,500
81198 Accrued Wages	\$ 6,150	\$ 2,839	\$ -
82160 Training/Travel	\$ 2,349	\$ 299	\$ 1,800
82620 Electricity	\$ 13,040	\$ 12,431	\$ 12,000
82630 Gas & Propane	\$ 17,810	\$ 26,044	\$ 20,000
82700 Professional Fees	\$ 261	\$ 1,643	\$ 1,000
82820 Membership/Subscriptions	\$ 82	\$ 88	\$ 50
83010 Office Supplies	\$ 247	\$ 1,135	\$ 650
83040 Janitorial Supplies	\$ 3,547	\$ 5,530	\$ 4,100
83060 Uniforms/Boots	\$ 1,671	\$ -	\$ 1,500
83240 Chemical Supplies	\$ 14,309	\$ 12,977	\$ 15,000
83280 Minor Tools	\$ -	\$ -	\$ 300
83290 Safety/PPE	\$ -	\$ 343	\$ 300
83300 Department Supplies	\$ 21,986	\$ 13,265	\$ 5,000
83580 Pool Maintenance	\$ 15,054	\$ 10,727	\$ 16,600
83910 Concession Supplies	\$ 3,744	\$ 5,825	\$ 5,000
83985 Aqua Access Program	\$ 675	\$ 79	\$ 3,000
83990 Swim Team/Track Team	\$ 13,834	\$ 14,887	\$ 14,000
<b>Division Total: Aquatics</b>	<b>\$ 396,080</b>	<b>\$ 459,875</b>	<b>\$ 479,716</b>

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



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 0

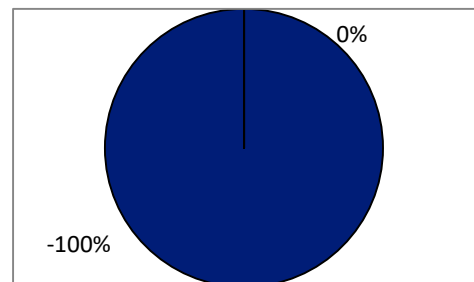
- NA

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ -
Debt Service	\$ (945,240)	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ (945,240)</b>	<b>\$ -</b>	<b>\$ -</b>

Total Division Expenditures	\$ -
Total General Fund Expenditures	\$ 34,072,567

Ratio of FY22 General Fund Expense



**City of Denison  
2021/2022 Budget  
General Fund Division Detail**

<b>Account Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
General Fund 001			
<b><u>Expenditures</u></b>			
Division: 079 - Fleet Service Charges			
84990 Fleet Service Charges	\$ (945,240)	\$ -	\$ -
<b>Division Total: Fleet Service Charges</b>	<b>\$ (945,240)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers Out</b>	<b>\$ 1,043,590</b>	<b>\$ 1,579,525</b>	<b>\$ 1,178,543</b>
<b>Bad Debt Expense</b>	<b>\$ 57,329</b>	<b>\$ 72,287</b>	<b>\$ 75,000</b>
<b>General Fund Expense Total:</b>	<b>\$ 28,515,113</b>	<b>\$ 30,086,564</b>	<b>\$ 34,072,567</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  
2021/2022 Budget  
Utility Fund Estimated Cash Position - Fund 020**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Fund Balance	\$ 2,331,154	\$ 2,859,779	\$ 2,834,338
<b>Revenues</b>	<b>\$ 14,043,058</b>	<b>\$ 14,676,936</b>	<b>\$ 15,315,476</b>
<b>Expenditures</b>	<b>\$ (16,206,470)</b>	<b>\$ (14,790,699)</b>	<b>\$ (15,138,842)</b>
<b>Audit Adjustments/Accruals</b>	<b>\$ 2,692,036</b>	<b>\$ 88,323</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 2,859,779</b>	<b>\$ 2,834,338</b>	<b>\$ 3,010,972</b>

**City of Denison  
2021/2022 Budget  
Utility Fund Classification Totals**

<b>Classification</b>		<b>Actual 2020</b>		<b>Estimated 2021</b>		<b>Budgeted 2022</b>
<b>Revenues</b>						
600-Revenue	\$	14,043,058	\$	14,676,936	\$	15,315,476
Revenue Totals:	\$	14,043,058	\$	14,676,936	\$	15,315,476
<b>Expenditures</b>						
100 - Personnel	\$	3,880,733	\$	3,818,951	\$	4,518,860
200 - Contractual/Fixed	\$	9,303,881	\$	8,848,609	\$	8,716,067
300 - Supplies	\$	1,475,264	\$	2,016,594	\$	1,585,650
400 - Debt Service	\$	-	\$	49,645	\$	103,265
500 - Capital Outlay	\$	1,546,592	\$	56,901	\$	215,000
Expenditure Totals:	\$	16,206,470	\$	14,790,699	\$	15,138,842
<b>Revenue Total:</b>	<b>\$</b>	<b>14,043,058</b>	<b>\$</b>	<b>14,676,936</b>	<b>\$</b>	<b>15,315,476</b>
<b>Expenditure Total:</b>	<b>\$</b>	<b>(16,206,470)</b>	<b>\$</b>	<b>(14,790,699)</b>	<b>\$</b>	<b>(15,138,842)</b>
<b>Utility Fund Net Total:</b>	<b>\$</b>	<b>(2,163,412)</b>	<b>\$</b>	<b>(113,763)</b>	<b>\$</b>	<b>176,634</b>

**City of Denison  
2021/2022 Budget  
Utility Fund Revenues**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u>Revenues</u>				
Division: 600				
72010	Penalties	\$ 213,134	\$ 178,270	\$ 200,000
72020	Service Charges	\$ 7,830	\$ 7,560	\$ 8,000
75010	Interest Income	\$ 32,209	\$ 11,424	\$ 15,000
75100	Miscellaneous	\$ 86,071	\$ 54,460	\$ 55,000
75190	Federal Relief Funds	\$ 25,375	\$ -	\$ 440,000
76000	Raw Water Sales	\$ 78,986	\$ 83,731	\$ 88,476
76010	Water Sales	\$ 8,200,418	\$ 8,420,850	\$ 8,500,000
76020	Sewer Charges	\$ 4,856,460	\$ 5,178,068	\$ 5,400,000
77010	Water Tap Fees	\$ 90,196	\$ 131,400	\$ 100,000
77020	Sewer Tap Fees	\$ 95,101	\$ 133,750	\$ 100,000
77030	Sewer Surcharge	\$ 12,846	\$ 8,777	\$ 7,000
77035	Meter Charges	\$ 12,880	\$ 100,658	\$ 50,000
77040	Lab Fees	\$ 77,031	\$ 78,891	\$ 75,000
77050	Connection Fees	\$ 82,682	\$ 85,147	\$ 80,000
77060	Reconnect Fees	\$ 69,875	\$ 97,550	\$ 90,000
77070	Environmental Fines/Fees	\$ 2,145	\$ 2,845	\$ 4,000
77080	Environmental Monitoring	\$ 250	\$ -	\$ 1,000
78010	Rentals	\$ 72,574	\$ 70,555	\$ 69,000
08100	Transfers In	\$ 26,995	\$ 33,000	\$ 33,000
<b>Utility Fund Revenues</b>		<b>\$ 14,043,058</b>	<b>\$ 14,676,936</b>	<b>\$ 15,315,476</b>

**City of Denison  
2021/2022 Budget  
Utility Fund Division Summaries**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
020-080	Water Treatment	\$ 1,719,339	\$ 1,941,354	\$ 1,876,281
020-082	Laboratory Services	\$ 238,939	\$ 165,983	\$ 231,262
020-084	Utilities	\$ 1,668,273	\$ 1,638,937	\$ 1,969,745
020-085	Meter Services	\$ 270,161	\$ 342,384	\$ 440,744
020-088	Paw Paw WWT	\$ 1,019,484	\$ 1,131,817	\$ 1,088,570
020-090	Environmental Services	\$ 180,496	\$ 168,182	\$ 214,695
020-091	Utilities Customer Service	\$ 358,441	\$ 350,225	\$ 455,387
020-092	Non-Departmental	\$ 5,872,974	\$ 6,795,441	\$ 7,133,935
020-093	Public Works Administration	\$ 639,720	\$ 497,349	\$ 756,308
020-094	Storm Water Operations	\$ 73,185	\$ 73,300	\$ 197,791
020-095	Duck Creek WWT	\$ 56,388	\$ 53,542	\$ 59,000
020-096	Iron Ore WWT	\$ 87,600	\$ 147,127	\$ 90,000
020-097	NTRA WWT	\$ 186,174	\$ 157,215	\$ 245,124
020-099	Emergency Operations Center	\$ 39,637	\$ 551,893	\$ -
020-000	Transfers Out	\$ 613,857	\$ 626,043	\$ 205,000
020-000	Bad Debt Expense	\$ 221,743	\$ 149,909	\$ 175,000
020-000	Debt Issuance Costs	\$ 8,275	\$ -	\$ -
020-000	Enterprise Internal Transfer	\$ 1,551,733	\$ -	\$ -
020-000	Depreciation Expense	\$ 1,524,443	\$ -	\$ -
020-000	Interest Expense	\$ (124,392)	\$ -	\$ -
<b>Utility Fund Expenditures</b>		<b>\$ 16,206,470</b>	<b>\$ 14,790,699</b>	<b>\$ 15,138,842</b>
<b>Revenue Total:</b>		\$ 14,043,058	\$ 14,676,936	\$ 15,315,476
<b>Expenditure Total:</b>		\$ (16,206,470)	\$ (14,790,699)	\$ (15,138,842)
<b>Utility Fund Net Total:</b>		\$ (2,163,412)	\$ (113,763)	\$ 176,634

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



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

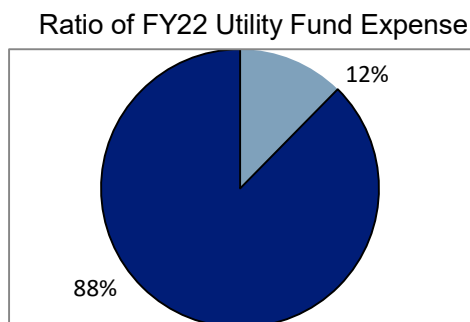
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 13

- Purchased a new high service pump bowl assembly to replace a worn and obsolete unit. Since this unit is obsolete, staff worked closely with Washington Iron Works to fabricate an adapter assembly to utilize the existing Layne/Bowler discharge head in conjunction with a new 4 stage Simflo pump bowl assembly.
- Winter Storm 2021- Randell Water Plant staff jumped into action at the start of what would be an 11 hour power outage during subzero temperatures. Around the clock operations continued in order to bring plant operations up to meet demand due to almost 100 main breaks over the course of a week.
- Staff coordinated with Eaton Corporation to perform a major electrical repair on the 18-Pulse variable frequency drive located in the raw water pump station motor control building.
- Water Treatment Plant staff reconditioned two 5 million gallon per day transfer pumps in house.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 768,698	\$ 855,835	\$ 868,381
Contractual/Fixed	\$ 366,169	\$ 464,525	\$ 413,300
Supplies	\$ 584,472	\$ 620,994	\$ 576,600
Debt Service	\$ -	\$ -	\$ 18,000
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,719,339</b>	<b>\$ 1,941,354</b>	<b>\$ 1,876,281</b>

Total Division Expenditures \$ 1,876,281  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u>Expenditures</u>				
Division: 080 - Water Treatment				
81010	Social Security - Full Time	\$ 42,471	\$ 50,149	\$ 48,965
81020	Retirement TMRS	\$ 68,884	\$ 78,735	\$ 75,951
81021	Net Pension Liability Adjust	\$ 6,919	\$ -	\$ -
81040	Employee Insurance	\$ 49,534	\$ 56,175	\$ 72,766
81050	Worker's Compensation	\$ 5,283	\$ 4,721	\$ 5,630
81090	Overtime	\$ 25,253	\$ 33,220	\$ 25,000
81100	Salaries & Wages - Full Time	\$ 539,167	\$ 632,961	\$ 640,069
81198	Accrued Wages	\$ 20,780	\$ (125)	\$ -
81199	Salaries & Wages Adj	\$ 10,406	\$ -	\$ -
82040	Postage	\$ 795	\$ 799	\$ 1,000
82120	Equipment Rental	\$ 1,630	\$ 520	\$ 3,000
82130	Garage Fuel	\$ 5,856	\$ -	\$ -
82160	Training/Travel	\$ 4,092	\$ 3,535	\$ 6,000
82210	Enterprise Car Rental Program	\$ 7,847	\$ 15,103	\$ -
82440	Equipment Maintenance Contract	\$ 26,195	\$ 16,902	\$ 33,000
82450	Radio Maintenance	\$ 402	\$ -	\$ -
82500	Instr. & Signal Maintenance	\$ 4,211	\$ 5,956	\$ 8,000
82510	Garage Labor	\$ 705	\$ -	\$ -
82520	Garage Parts	\$ 376	\$ -	\$ -
82530	Garage Sublet	\$ 2,193	\$ -	\$ -
82620	Electricity	\$ 263,044	\$ 316,461	\$ 312,000
82630	Gas & Propane	\$ 4,183	\$ 3,966	\$ 3,800
82700	Professional Fees	\$ 36,896	\$ 42,936	\$ 46,000
82820	Membership/Subscriptions	\$ -	\$ 490	\$ 500
83010	Office Supplies	\$ 1,001	\$ 897	\$ 800
83040	Janitorial Supplies	\$ 1,854	\$ 1,245	\$ 1,200
83060	Uniforms/Boots	\$ 5,996	\$ 5,536	\$ 5,000
83160	Auto/Equip Fuel	\$ -	\$ 30	\$ -
83180	Oil & Lubricants	\$ 737	\$ 3,303	\$ 1,500
83240	Chemical Supplies	\$ 528,808	\$ 558,543	\$ 492,000
83260	Electrical Supplies	\$ 1,339	\$ 224	\$ 3,000
83280	Minor Tools	\$ 5,991	\$ 5,353	\$ 4,500
83290	Safety/PPE	\$ 265	\$ 153	\$ 300
83300	Department Supplies	\$ 2,422	\$ 1,411	\$ 1,800
83420	Water Tank Maintenance	\$ 2,957	\$ 160	\$ 4,000
83440	Building Maintenance	\$ 5,836	\$ 7,126	\$ 6,000
83480	Machine & Equipment Maintenance	\$ 22,084	\$ 30,166	\$ 49,000
83550	Lake Maintenance	\$ 5,181	\$ 6,847	\$ 7,500
84650	Lake Texoma Contract	\$ 7,742	\$ 57,856	\$ 18,000
<b>Division Total: Water Treatment</b>		<b>\$ 1,719,339</b>	<b>\$ 1,941,354</b>	<b>\$ 1,876,281</b>

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



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

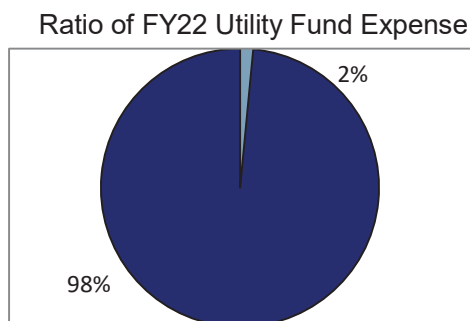
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 3

- Laboratory Services staff will utilize GSA pricing to purchase a new Laboratory Information Management System.
- Staff has analyzed approximately 7000 samples for FY21. Half of these samples are from outside customers and the other half are from compliance samples analyzed for our Pawpaw wastewater treatment plant and Randell Lake drinking water treatment plant.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 181,691	\$ 112,430	\$ 165,622
Contractual/Fixed	\$ 10,634	\$ 6,854	\$ 22,040
Supplies	\$ 46,614	\$ 46,700	\$ 43,600
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 238,939</b>	<b>\$ 165,983</b>	<b>\$ 231,262</b>

Total Division Expenditures \$ 231,262  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 082 - Laboratory Services				
81010	Social Security - Full Time	\$ 9,527	\$ 5,924	\$ 8,924
81020	Retirement TMRS	\$ 15,625	\$ 9,878	\$ 14,053
81021	Net Pension Liability Adjust	\$ 1,569	\$ -	\$ -
81040	Employee Insurance	\$ 13,983	\$ 11,102	\$ 18,130
81050	Workers' Compensation	\$ 956	\$ 1,116	\$ 1,456
81090	Overtime	\$ 4,928	\$ 3,698	\$ 6,400
81100	Salaries & Wages - Full Time	\$ 123,089	\$ 80,193	\$ 116,659
81198	Accrued Wages	\$ 2,299	\$ 520	\$ -
81199	Salaries & Wages Adju	\$ 9,714	\$ -	\$ -
82030	Information Technology	\$ -	\$ -	\$ 9,440
82040	Postage	\$ 363	\$ 363	\$ 300
82160	Training/Travel	\$ 4,284	\$ 920	\$ 4,300
82440	Equipment Maintenance Contract	\$ 2,049	\$ 2,094	\$ 1,000
82450	Radio Maintenance	\$ 402	\$ -	\$ -
82700	Professional Fees	\$ 3,536	\$ 3,476	\$ 7,000
83010	Office Supplies	\$ 309	\$ 643	\$ 1,000
83040	Janitorial Supplies	\$ 410	\$ 358	\$ 500
83060	Uniform/Boots	\$ 338	\$ 502	\$ 600
83240	Chemical Supplies	\$ 35,630	\$ 36,213	\$ 30,000
83260	Electrical Supplies	\$ 46	\$ -	\$ -
83280	Minor Tools	\$ 9,834	\$ 8,723	\$ 11,000
83290	Safety/PPE	\$ 48	\$ 261	\$ 500
<b>Division Total: Laboratory Services</b>		<b>\$ 238,939</b>	<b>\$ 165,983</b>	<b>\$ 231,262</b>



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



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

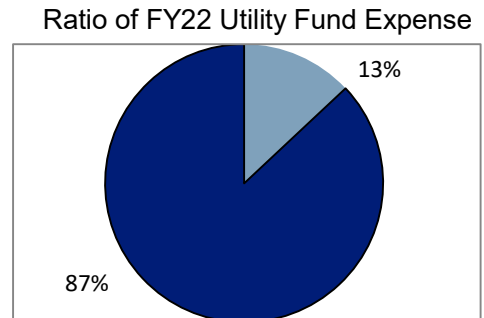
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 23

- Upgraded 1140 feet of 2 inch CI water main. This improvement provides a looped system and better quality and quantity of water to residence in the 300 block of Woodard Street and 400 block of Gandy Street.
- Staff completed emergency repairs on a 60 foot sewer crossing at Shawnee Creek.
- Completed emergency sewer repairs on Fannin and Sears.
- Purchased a CCTV Camera Trailer to inspect sewer mains and storm drains. This equipment helps to identify locations and type of repairs needed to maintain the City's infrastructure.
- Purchased a flush truck to clean sewer mains and relieve sewer blockages. Routine maintenance helps to avoid sewage overflows to the environments and minimize stoppages for customers.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 958,079	\$ 1,012,075	\$ 1,276,328
Contractual/Fixed	\$ 173,075	\$ 66,248	\$ 19,457
Supplies	\$ 537,119	\$ 560,613	\$ 673,960
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,668,273</b>	<b>\$ 1,638,937</b>	<b>\$ 1,969,745</b>

Total Division Expenditures \$ 1,969,745  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 084 - Utilities				
81010	Social Security - Full Time	\$ 52,922	\$ 56,805	\$ 72,302
81020	Retirement TMRS	\$ 87,287	\$ 90,050	\$ 107,934
81021	Net Pension Liability Adjust	\$ 8,767	\$ -	\$ -
81040	Employee Insurance	\$ 87,318	\$ 85,303	\$ 138,865
81050	Workers' Compensation	\$ 11,272	\$ 10,128	\$ 7,098
81090	Overtime	\$ 67,655	\$ 96,000	\$ 65,000
81100	Salaries & Wages - Full Time	\$ 647,576	\$ 669,565	\$ 885,129
81198	Accrued Wages	\$ 17,944	\$ 4,224	\$ -
81199	Salaries & Wages Adju	\$ (22,662)	\$ -	\$ -
82040	Postage	\$ 11	\$ -	\$ 100
82120	Equipment Rental	\$ 10,463	\$ 15,689	\$ 10,000
82130	Garage Fuel	\$ 42,196	\$ -	\$ -
82160	Training/Travel	\$ 8,067	\$ 5,259	\$ 6,000
82210	Enterprise Car Rental Program	\$ 33,202	\$ 36,238	\$ -
82450	Radio Maintenance	\$ -	\$ 119	\$ 357
82510	Garage Labor	\$ 12,987	\$ -	\$ -
82520	Garage Parts	\$ 7,332	\$ -	\$ -
82530	Garage Sublet	\$ 43,236	\$ -	\$ -
82700	Professional Fees	\$ 3,894	\$ 3,344	\$ 3,000
82780	Printing & Binding	\$ 45	\$ -	\$ -
83010	Office Supplies	\$ 290	\$ 1,208	\$ 750
83060	Uniforms/Boots	\$ 13,760	\$ 14,061	\$ 14,710
83240	Chemical Supplies	\$ 7,222	\$ 7,543	\$ 7,000
83280	Minor Tools	\$ 24,493	\$ 14,719	\$ 15,000
83290	Safety/PPE	\$ 7,849	\$ 4,132	\$ 4,000
83300	Department Supplies	\$ 6,312	\$ 6,263	\$ 5,500
83480	Machine & Equipment Maintenance	\$ 27,479	\$ 2,986	\$ 7,000
83505	Utility Line Cuts	\$ 72,378	\$ 55,144	\$ 70,000
83510	Water Maintenance	\$ 302,686	\$ 315,559	\$ 275,000
83511	Sewer Maintenance	\$ 116,484	\$ 135,379	\$ 155,000
83515	Water Taps	\$ -	\$ -	\$ 50,000
83516	Sewer Taps	\$ -	\$ -	\$ 50,000
83540	Water Meter Maintenance	\$ -	\$ 3,618	\$ -
83600	Fire Hydrant Maintenance	\$ 5,767	\$ 5,599	\$ 20,000
83700	Inventory Adjustment	\$ (41,836)	\$ -	\$ -
84260	Interest Expense	\$ 5,877	\$ -	\$ -
<b>Division Total: Utilities</b>		<b>\$ 1,668,273</b>	<b>\$ 1,638,937</b>	<b>\$ 1,969,745</b>

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



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

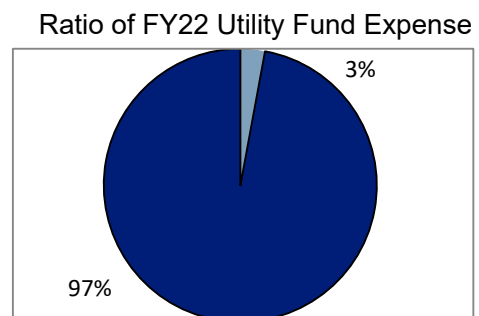
**FY 2020/2021 Accomplishments:** **Total Number of Full-Time Staff:** 5

- Installed and connected over 279 new construction water services.
- Staff completed year one of five for large meter annual testing preparation. Replumbing meters, adding test ports, and installing meter vaults are all part of this process. Annual testing is recommended and is a proactive measure to account for water usage of high flow users.
- Purchased two new trucks to replace small cars. The trucks provide greater job performance efficiency. Staff can carry all equipment and tools needed to complete the variety of tasks assigned.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 174,632	\$ 153,086	\$ 248,394
Contractual/Fixed	\$ 23,336	\$ 11,684	\$ 15,850
Supplies	\$ 50,043	\$ 120,713	\$ 61,500
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ 22,149	\$ 56,901	\$ 115,000
<b>Total Expenditures</b>	<b>\$ 270,161</b>	<b>\$ 342,384</b>	<b>\$ 440,744</b>

Total Division Expenditures \$ 440,744  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 085 - Meter Services				
81010	Social Security - Full Time	\$ 9,335	\$ 8,719	\$ 13,825
81020	Retirement TMRS	\$ 15,820	\$ 13,831	\$ 20,639
81021	Net Pension Liability Adjust	\$ 1,589	\$ -	\$ -
81040	Employee Insurance	\$ 17,489	\$ 14,983	\$ 30,100
81050	Workers' Compensation	\$ 2,034	\$ 1,905	\$ 1,603
81090	Overtime	\$ 6,941	\$ 6,506	\$ 8,500
81100	Salaries & Wages - Full Time	\$ 123,131	\$ 110,705	\$ 173,727
81198	Accrued Wages	\$ 4,709	\$ (3,565)	\$ -
81199	Salaries & Wages Adj	\$ (6,416)	\$ -	\$ -
82030	Information Technology	\$ -	\$ -	\$ 11,750
82040	Postage	\$ -	\$ 5	\$ 100
82130	Garage Fuel	\$ 7,596	\$ -	\$ -
82160	Training/Travel	\$ 1,692	\$ 477	\$ 3,000
82210	Enterprise Car Rental Program	\$ 7,129	\$ 10,437	\$ -
82510	Garage Labor	\$ 1,795	\$ -	\$ -
82520	Garage Parts	\$ 422	\$ -	\$ -
82530	Garage Sublet	\$ 3,819	\$ -	\$ -
82700	Professional Fees	\$ 882	\$ 765	\$ 1,000
83010	Office Supplies	\$ 187	\$ 489	\$ 500
83060	Uniforms/Boots	\$ 3,846	\$ 3,866	\$ 4,500
83280	Minor Tools	\$ 3,599	\$ 6,293	\$ 4,000
83290	Safety/PPE	\$ 526	\$ 536	\$ 500
83300	Department Supplies	\$ 1,931	\$ 2,174	\$ 2,000
83540	Water Meter Maintenance	\$ 39,954	\$ 107,356	\$ 50,000
85640	Meters	\$ 22,149	\$ 56,901	\$ 115,000
<b>Division Total: Meter Services</b>		<b>\$ 270,161</b>	<b>\$ 342,384</b>	<b>\$ 440,744</b>

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



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

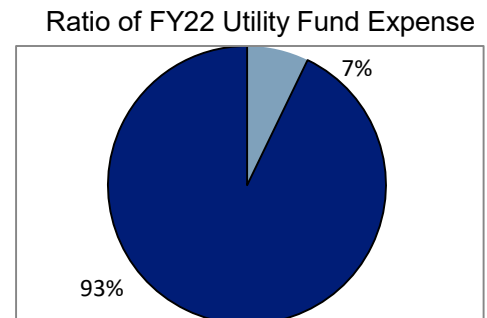
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 12

- Replaced the thickener belt press sludge pump with a new pump, new motor and base plate, and painted mounting location.
- Replaced the two primary sludge pumps in the sludge pump room on Clarifier Number 1 and on the primary Clarifier Number 2. A total of four sludge pumps were replaced.
- Removed and replaced the polyblend machines in the press room and one in the thickener room. Designed and relocated the water pipes coming into the machines. Changed storage method for the polymer utilized on the machines.
- Repaved multiple stretches of road within the wastewater treatment plant.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 663,720	\$ 768,311	\$ 744,770
Contractual/Fixed	\$ 229,828	\$ 219,128	\$ 204,250
Supplies	\$ 125,936	\$ 144,378	\$ 139,550
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,019,484</b>	<b>\$ 1,131,817</b>	<b>\$ 1,088,570</b>

Total Division Expenditures \$ 1,088,570  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 088 - Paw Paw WWT				
81010	Social Security - Full Time	\$ 35,336	\$ 42,225	\$ 40,705
81015	Social Security - Part Time	\$ 1,236	\$ 1,358	\$ 1,683
81020	Retirement TMRS	\$ 57,768	\$ 66,786	\$ 60,767
81021	Net Pension Liability Adjust	\$ 5,802	\$ -	\$ -
81040	Employee Insurance	\$ 55,622	\$ 67,397	\$ 72,617
81050	Workers' Compensation	\$ 4,275	\$ 3,862	\$ 4,889
81090	Overtime	\$ 34,422	\$ 59,989	\$ 35,000
81100	Salaries & Wages - Full Time	\$ 439,946	\$ 507,084	\$ 507,109
81150	Salaries & Wages - Part Time	\$ 16,152	\$ 17,753	\$ 22,000
81198	Accrued Wages	\$ 14,592	\$ 1,856	\$ -
81199	Salaries & Wages Adj	\$ (1,431)	\$ -	\$ -
82040	Postage	\$ 315	\$ 191	\$ 250
82120	Equipment Rental	\$ -	\$ 857	\$ 1,500
82130	Garage Fuel	\$ 16,623	\$ -	\$ -
82160	Training/Travel	\$ 11,903	\$ 11,073	\$ 12,000
82210	Enterprise Car Rental Program	\$ 19,724	\$ 27,998	\$ -
82450	Radio Maintenance	\$ 1,072	\$ -	\$ -
82510	Garage Labor	\$ 1,496	\$ -	\$ -
82520	Garage Parts	\$ 631	\$ -	\$ -
82530	Garage Sublet	\$ 4,290	\$ -	\$ -
82620	Electricity	\$ 90,046	\$ 89,603	\$ 100,000
82700	Professional Fees	\$ 83,267	\$ 89,312	\$ 90,000
82820	Membership/Subscriptions	\$ 461	\$ 94	\$ 500
83010	Office Supplies	\$ 749	\$ 871	\$ 700
83040	Janitorial Supplies	\$ 322	\$ 545	\$ 600
83060	Uniforms/Boots	\$ 5,829	\$ 6,447	\$ 4,500
83160	Auto/Equip Fuel	\$ -	\$ 40	\$ 50
83180	Oil & Lubricants	\$ 1,184	\$ 1,392	\$ 2,000
83240	Chemical Supplies	\$ 30,685	\$ 48,889	\$ 47,000
83260	Electrical Supplies	\$ 78	\$ 695	\$ 700
83280	Minor Tools	\$ 1,824	\$ 952	\$ 1,000
83290	Safety/PPE	\$ 1,714	\$ 4,107	\$ 3,500
83300	Department Supplies	\$ 3,816	\$ 6,660	\$ 5,500
83430	Lift Stat Maintenance	\$ 1,629	\$ 1,900	\$ 2,000
83440	Building Maintenance	\$ 6,647	\$ 1,552	\$ 2,000
83480	Machine & Equipment Maintenance	\$ 71,459	\$ 70,329	\$ 70,000
<b>Division Total: Paw Paw WWT</b>		<b>\$ 1,019,484</b>	<b>\$ 1,131,817</b>	<b>\$ 1,088,570</b>

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



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

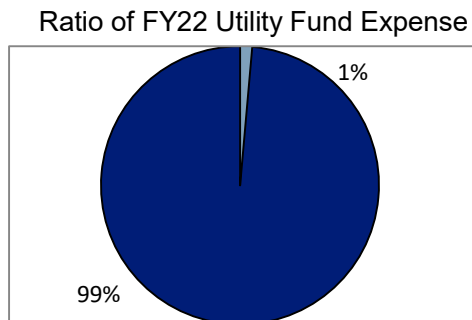
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 3

- Implemented a Pretreatment Program Modification approved by TCEQ.
- Completed the renewal of Wastewater Treatment Plant permits for Paw Paw and NTRA.
- Completed a successful investigation of the City's Industrial Pretreatment Program. No violations were discovered by TCEQ.
- Utilized flow monitoring equipment to identify sewer sheds with inflow and infiltration problems and recommended locations for capital improvements.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 148,268	\$ 130,410	\$ 169,495
Contractual/Fixed	\$ 28,566	\$ 31,599	\$ 38,050
Supplies	\$ 3,662	\$ 6,173	\$ 7,150
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 180,496</b>	<b>\$ 168,182</b>	<b>\$ 214,695</b>

Total Division Expenditures \$ 214,695  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 090 - Environmental Services				
81010	Social Security - Full Time	\$ 5,380	\$ 5,020	\$ 9,601
81015	Social Security - Part Time	\$ 2,045	\$ 2,022	\$ -
81020	Retirement TMRS	\$ 11,412	\$ 10,431	\$ 14,332
81021	Net Pension Liability Adjust	\$ 1,146	\$ -	\$ -
81040	Employee Insurance	\$ 12,546	\$ 10,219	\$ 18,127
81050	Workers' Compensation	\$ 733	\$ 772	\$ 937
81090	Overtime	\$ 2,328	\$ 3,795	\$ 2,700
81100	Salaries & Wages - Full Time	\$ 70,771	\$ 70,156	\$ 123,798
81150	Salaries & Wages - Part Time	\$ 26,729	\$ 26,437	\$ -
81198	Accrued Wages	\$ 2,608	\$ 1,557	\$ -
81199	Salaries & Wages Adj	\$ 12,571	\$ -	\$ -
82030	Information Technology	\$ -	\$ -	\$ 9,500
82040	Postage	\$ 308	\$ 90	\$ 150
82130	Garage Fuel	\$ 1,986	\$ -	\$ -
82160	Training/Travel	\$ 1,549	\$ 4,307	\$ 4,000
82450	Radio Maintenance	\$ 268	\$ -	\$ -
82510	Garage Labor	\$ 254	\$ -	\$ -
82520	Garage Parts	\$ 172	\$ -	\$ -
82530	Garage Sublet	\$ 749	\$ -	\$ -
82700	Professional Fees	\$ 19,625	\$ 24,524	\$ 20,000
82740	Advertising	\$ 3,499	\$ 2,496	\$ 3,500
82780	Printing & Binding	\$ 157	\$ -	\$ 500
82820	Membership/Subscriptions	\$ -	\$ 181	\$ 400
83010	Office Supplies	\$ 1,184	\$ 1,585	\$ 1,000
83040	Janitorial Supplies	\$ 283	\$ 312	\$ 350
83060	Uniforms/Boots	\$ 249	\$ 889	\$ 500
83240	Chemical Supplies	\$ -	\$ 809	\$ 300
83280	Minor Tools	\$ 225	\$ 606	\$ 450
83290	Safety/PPE	\$ 70	\$ 63	\$ 500
83300	Department Supplies	\$ 1,555	\$ 1,635	\$ 1,750
83440	Building Maintenance	\$ 97	\$ 271	\$ 1,500
83480	Machine & Equipment Maintenance	\$ -	\$ 2	\$ 800
<b>Division Total: Environmental Services</b>		<b>\$ 180,496</b>	<b>\$ 168,182</b>	<b>\$ 214,695</b>



**Program:** Finance & Administrative Services  
**Department:** Finance  
**Division:** Utilities Customer Service - 091



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

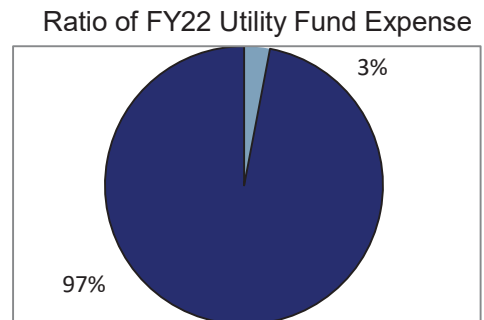
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 5

- The Utilities Customer Service division implemented a text notification system through Tyler Notify. Customers can now receive text alerts about their bills or general account notifications.
- Tyler Technologies software ceased support of in-office credit card payment drafts. The Utilities Customer Service division successfully converted those customers to the online payment system. This offers greater protection for the customers by allowing them the sole authority to change or view their credit card information on file.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 247,705	\$ 233,699	\$ 282,087
Contractual/Fixed	\$ 108,060	\$ 113,101	\$ 171,000
Supplies	\$ 2,677	\$ 3,426	\$ 2,300
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 358,441</b>	<b>\$ 350,225</b>	<b>\$ 455,387</b>

Total Division Expenditures \$ 455,387  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 091 - Utilities Customer Service				
81010	Social Security - Full Time	\$ 12,923	\$ 12,707	\$ 15,920
81020	Retirement TMRS	\$ 21,936	\$ 21,064	\$ 23,765
81021	Net Pension Liability Adjust	\$ 2,203	\$ -	\$ -
81040	Employee Insurance	\$ 19,665	\$ 21,498	\$ 30,134
81050	Workers' Compensation	\$ 394	\$ 369	\$ 171
81090	Overtime	\$ 2,847	\$ 1,203	\$ 4,000
81100	Salaries & Wages - Full Time	\$ 177,510	\$ 177,379	\$ 208,097
81198	Accrued Wages	\$ 5,454	\$ (522)	\$ -
81199	Salaries & Wages Adj	\$ 4,771	\$ -	\$ -
82030	Information Technology	\$ -	\$ -	\$ 7,000
82040	Postage	\$ 61,547	\$ 62,346	\$ 64,000
82160	Training/Travel	\$ 688	\$ 300	\$ 1,000
82700	Professional Fees	\$ 17,750	\$ 19,775	\$ 70,000
82780	Printing & Binding	\$ 28,075	\$ 30,679	\$ 29,000
83010	Office Supplies	\$ 1,697	\$ 3,030	\$ 1,500
83060	Uniforms/Boots	\$ 979	\$ 396	\$ 800
<b>Division Total: Utilities Customer Service</b>		<b>\$ 358,441</b>	<b>\$ 350,225</b>	<b>\$ 455,387</b>

**Program:** Finance & Administrative Services  
**Department:** Finance  
**Division:** Non-Departmental - 092



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

FY 2020/2021 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

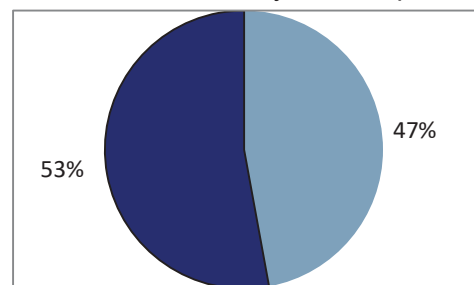
- NA

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ 6,709,891	\$ 125,000
Supplies	\$ -	\$ 35,905	\$ -
Debt Service	\$ 5,872,974	\$ 49,645	\$ 7,008,935
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 5,872,974</b>	<b>\$ 6,795,441</b>	<b>\$ 7,133,935</b>

Total Division Expenditures \$ 7,133,935  
 Total Utility Fund Expenditures \$ 15,138,842

Ratio of FY22 Utility Fund Expense



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 092 - Non-Departmental				
82210	Enterprise Car Rental Program	\$ -	\$ -	\$ 125,000
82620	Electricity	\$ -	\$ 5,104	\$ -
83285	Capital Requests	\$ -	\$ 35,905	\$ -
84010	Overhead Water to GF	\$ 607,086	\$ 709,612	\$ 702,143
84020	Overhead Sewer to GF	\$ 607,086	\$ 709,612	\$ 702,142
84060	Insurance-Liability	\$ 194,220	\$ 187,703	\$ 191,500
84130	Contracts & Agreements	\$ 31,368	\$ 51,929	\$ 60,000
84140	Contingency	\$ 6,880	\$ 340	\$ 50,000
84170	Credit Card Merchant Fees	\$ 126,687	\$ 163,086	\$ 160,000
84180	Claims and Refunds	\$ -	\$ 740	\$ -
84260	Interest Expense	\$ -	\$ 5,213	\$ 4,530
84270	Lease Payments	\$ -	\$ 49,645	\$ 103,265
84450	Trans/I&S Fund	\$ 3,816,222	\$ 4,196,605	\$ 4,342,605
84460	Bond Amortization Expense	\$ (167,717)	\$ -	\$ -
84660	Franchise Fees	\$ 651,143	\$ 679,946	\$ 692,750
<b>Division Total: Non-Departmental</b>		<b>\$ 5,872,974</b>	<b>\$ 6,795,441</b>	<b>\$ 7,133,935</b>

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



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

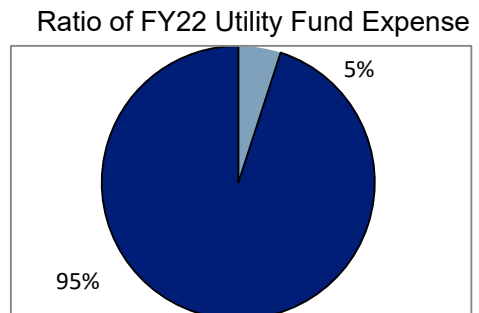
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 6

- NA

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 564,185	\$ 403,824	\$ 540,058
Contractual/Fixed	\$ 73,324	\$ 91,319	\$ 214,100
Supplies	\$ 2,211	\$ 2,206	\$ 2,150
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 639,720</b>	<b>\$ 497,349</b>	<b>\$ 756,308</b>

Total Division Expenditures \$ 756,308  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 093 - Public Works Administration				
81010	Social Security - Full Time	\$ 33,207	\$ 23,079	\$ 32,312
81015	Social Security - Part Time	\$ 2,065	\$ -	\$ -
81020	Retirement TMRS	\$ 53,699	\$ 37,244	\$ 48,235
81021	Net Pension Liability Adjust	\$ 5,393	\$ -	\$ -
81040	Employee Insurance	\$ 32,016	\$ 26,302	\$ 36,841
81050	Workers' Compensation	\$ 232	\$ 215	\$ 299
81090	Overtime	\$ -	\$ 76	\$ -
81100	Salaries & Wages - Full Time	\$ 440,323	\$ 315,083	\$ 422,371
81150	Salaries & Wages - Part Time	\$ 26,995	\$ -	\$ -
81198	Accrued Wages	\$ 8,774	\$ 1,827	\$ -
81199	Salaries & Wages Adj	\$ (38,520)	\$ -	\$ -
82010	Telecommunications	\$ 45	\$ -	\$ -
82030	Information Technology	\$ -	\$ -	\$ 83,000
82040	Postage	\$ 607	\$ 406	\$ 300
82130	Garage Fuel	\$ 791	\$ -	\$ -
82160	Training/Travel	\$ 5,063	\$ 3,207	\$ 13,000
82510	Garage Labor	\$ 65	\$ -	\$ -
82520	Garage Parts	\$ 110	\$ -	\$ -
82530	Garage Sublet	\$ 8	\$ -	\$ -
82700	Professional Fees	\$ 63,988	\$ 86,097	\$ 115,000
82820	Membership/Subscriptions	\$ 2,649	\$ 1,609	\$ 2,800
83010	Office Supplies	\$ 1,510	\$ 1,856	\$ 1,000
83060	Uniforms/Boots	\$ 93	\$ -	\$ 450
83120	Food	\$ 608	\$ 350	\$ 500
83980	Miscellaneous	\$ -	\$ -	\$ 200
<b>Division Total: Public Works Administration</b>		<b>\$ 639,720</b>	<b>\$ 497,349</b>	<b>\$ 756,308</b>

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



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

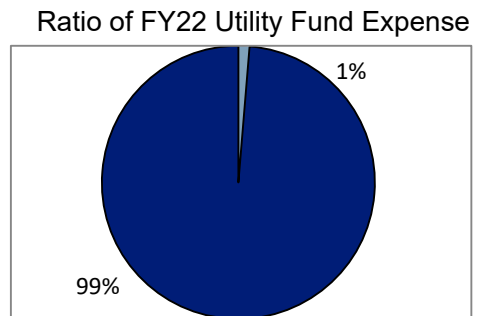
**FY 2020/2021 Accomplishments:** **Total Number of Full-Time Staff:** 2

- Staff continued to maintain the cleanliness of rights-of-way, inlets and worked to keep drains clear of debris.
- Staff eviscerated 18 illegal dump sites through out the City and monitored areas for litter removal.

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 63,159	\$ 70,407	\$ 90,391
Contractual/Fixed	\$ 7,025	\$ 89	\$ 4,500
Supplies	\$ 3,000	\$ 2,803	\$ 2,900
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ 100,000
<b>Total Expenditures</b>	<b>\$ 73,185</b>	<b>\$ 73,300</b>	<b>\$ 197,791</b>

Total Division Expenditures \$ 197,791  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 094 - Storm Water Operations				
81010	Social Security - Full Time	\$ 3,595	\$ 3,895	\$ 4,942
81020	Retirement TMRS	\$ 5,726	\$ 5,993	\$ 7,378
81021	Net Pension Liability Adjust	\$ 575	\$ -	\$ -
81040	Employee Insurance	\$ 3,671	\$ 7,675	\$ 12,002
81050	Workers' Compensation	\$ 825	\$ 772	\$ 466
81090	Overtime	\$ 624	\$ 1,555	\$ 2,000
81100	Salaries & Wages - Full Time	\$ 46,454	\$ 49,490	\$ 63,603
81198	Accrued Wages	\$ 830	\$ -	\$ -
81199	Salaries & Wages Adju	\$ 860	\$ 1,026	\$ -
82120	Equipment Rental	\$ -	\$ -	\$ 3,000
82130	Garage Fuel	\$ 3,509	\$ -	\$ -
82160	Training/Travel	\$ -	\$ -	\$ 1,500
82450	Radio Maintenance	\$ 134	\$ 89	\$ -
82510	Garage Labor	\$ 680	\$ -	\$ -
82520	Garage Parts	\$ 829	\$ -	\$ -
82530	Garage Sublet	\$ 1,874	\$ -	\$ -
83060	Uniforms/Boots	\$ 2,412	\$ 2,410	\$ 2,000
83280	Minor Tools	\$ 527	\$ 394	\$ 650
83290	Safety/PPE	\$ 28	\$ -	\$ 250
83460	Auto Maint	\$ 33	\$ -	\$ -
85530	Drainage	\$ -	\$ -	\$ 100,000
<b>Division Total: Storm Water Operations</b>		<b>\$ 73,185</b>	<b>\$ 73,300</b>	<b>\$ 197,791</b>



**Program:** Public Works  
**Department:** Wastewater Utility  
**Division:** Duck Creek WWT - 095



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

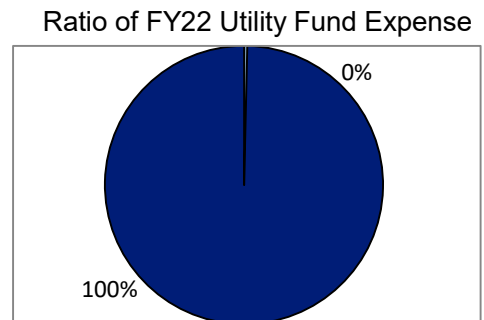
FY 2020/2021 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

- N/A

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 26,081	\$ 23,104	\$ 25,000
Supplies	\$ 30,307	\$ 30,438	\$ 34,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 56,388</b>	<b>\$ 53,542</b>	<b>\$ 59,000</b>

Total Division Expenditures \$ 59,000  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 095 - Duck Creek WWT				
82620	Electricity	\$ 26,081	\$ 23,104	\$ 25,000
83430	Lift Stat Maintenance	\$ 14,950	\$ 2,913	\$ 16,000
83480	Machine & Equipment Maintenance	\$ 15,357	\$ 27,525	\$ 18,000
<b>Division Total: Duck Creek WWT</b>		<b>\$ 56,388</b>	<b>\$ 53,542</b>	<b>\$ 59,000</b>

**Program:** Public Works  
**Department:** Wastewater Utility  
**Division:** Iron Ore WWT - 096



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

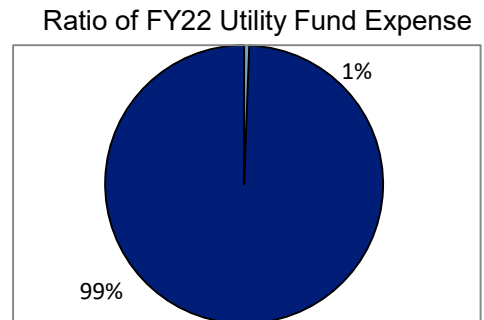
FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 0

- Installed new pump.
- Purchased a 6x4 diesel portable pump, suction hoses, and discharge hoses due to multiple sewer over flows at this lift station.
- Upgraded the road leading into the lift station by utilizing heavy equipment to spread milled up asphalt.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ 51,285	\$ 47,554	\$ 50,000
Supplies	\$ 36,315	\$ 99,573	\$ 40,000
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 87,600</b>	<b>\$ 147,127</b>	<b>\$ 90,000</b>

Total Division Expenditures \$ 90,000  
 Total Utility Fund Expenditures \$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 096 - Iron Ore WWT				
82120	Equipment Rental	\$ -	\$ 2,835	\$ -
82620	Electricity	\$ 51,285	\$ 44,719	\$ 50,000
83430	Lift Stat Maintenance	\$ 12,590	\$ 16,741	\$ 20,000
83480	Machine & Equipment Maintenance	\$ 23,725	\$ 82,832	\$ 20,000
<b>Division Total: Iron Ore WWT</b>		<b>\$ 87,600</b>	<b>\$ 147,127</b>	<b>\$ 90,000</b>

**Program:** Public Works  
**Department:** Wastewater Utility  
**Division:** NTRA WWT - 097



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

FY 2020/2021 Accomplishments: Total Number of Full-Time Staff: 2

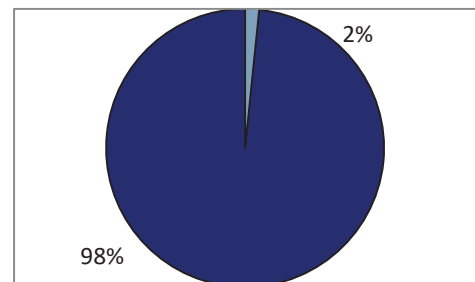
- Worked with contractor in the removal and construction of the Caterpillar lift station. Two new 4" pumps along with a 2 new check valves, new wiring, and a new enclosure replaced the old existing station. This is a completely new lift station aside from the wet well.
- The Lift station at the wetlands had the check valves removed and relocated to new location. All three were replaced with new check valves.
- Installation of a new cleanout for the digester going to the drying beds.

Expenditures Summary

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ 110,596	\$ 78,874	\$ 133,334
Contractual/Fixed	\$ 62,307	\$ 64,502	\$ 89,850
Supplies	\$ 13,271	\$ 13,838	\$ 21,940
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 186,174</b>	<b>\$ 157,215</b>	<b>\$ 245,124</b>

Total Division Expenditures \$ 245,124  
 Total Utility Fund Expenditures \$ 15,138,842

Ratio of FY22 Utility Fund Expense



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<u><b>Expenditures</b></u>				
Division: 097 - NTRA WWT				
81010	Social Security - Full Time	\$ 5,989	\$ 4,589	\$ 7,668
81020	Retirement TMRS	\$ 9,664	\$ 7,127	\$ 11,446
81021	Net Pension Liability Adjust	\$ 971	\$ -	\$ -
81040	Employee Insurance	\$ 9,265	\$ 5,606	\$ 12,137
81050	Workers' Compensation	\$ 664	\$ 622	\$ 850
81090	Overtime	\$ 6,384	\$ 4,705	\$ 6,000
81100	Salaries & Wages - Full Time	\$ 73,076	\$ 55,832	\$ 95,233
81198	Accrued Wages	\$ 1,666	\$ 393	\$ -
81199	Salaries & Wages Adj	\$ 2,918	\$ -	\$ -
82160	Training/Travel	\$ 1,011	\$ 783	\$ 1,500
82620	Electricity	\$ 18,473	\$ 18,197	\$ 19,000
82630	Gas & Propane	\$ 786	\$ 1,132	\$ 1,200
82700	Professional Fees	\$ 42,037	\$ 44,390	\$ 68,000
82820	Membership/Subscriptions	\$ -	\$ -	\$ 150
83060	Uniforms/Boots	\$ 841	\$ 827	\$ 960
83180	Oil & Lubricants	\$ -	\$ 16	\$ 80
83240	Chemical Supplies	\$ 2,882	\$ 5,041	\$ 4,000
83260	Electrical Supplies	\$ -	\$ 73	\$ 100
83280	Minor Tools	\$ 33	\$ -	\$ 100
83300	Department Supplies	\$ 240	\$ 507	\$ 500
83430	Lift Stat Maintenance	\$ 434	\$ 169	\$ 1,200
83440	Building Maintenance	\$ 467	\$ 153	\$ 6,500
83480	Machine & Equipment Maintenance	\$ 8,374	\$ 7,052	\$ 8,500
<b>Division Total: NTRA WWT</b>		<b>\$ 186,174</b>	<b>\$ 157,215</b>	<b>\$ 245,124</b>

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



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

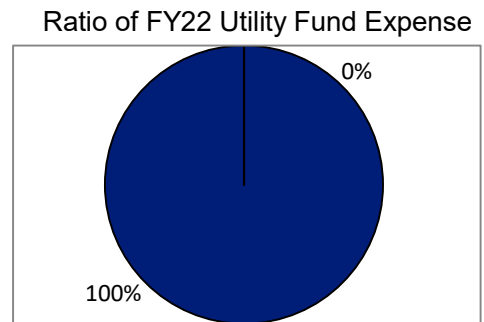
FY 2020/2021 Accomplishments: \_\_\_\_\_ Total Number of Full-Time Staff: 0

- N/A

**Expenditures Summary**

	FY2020 Actual	FY2021 Estimated	FY2022 Budgeted
Personnel	\$ -	\$ -	\$ -
Contractual/Fixed	\$ -	\$ 223,060	\$ -
Supplies	\$ 39,637	\$ 328,833	\$ -
Debt Service	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 39,637</b>	<b>\$ 551,893</b>	<b>\$ -</b>

Total Division Expenditures	\$ -
Total Utility Fund Expenditures	\$ 15,138,842



**City of Denison  
2021/2022 Budget  
Utility Fund Division Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Utility Fund 020				
<b><u>Expenditures</u></b>				
Division: 099 - Emergency Operations Center (EOC)				
82120	Equipment Rental	\$ -	\$ 70,592	\$ -
82630	Gas and Propane	\$ -	\$ 307	\$ -
82700	Professional Fees	\$ -	\$ 19,113	\$ -
82710	Temporary - Contract Labor	\$ -	\$ 133,049	\$ -
83040	Janitorial Supplies	\$ 601	\$ -	\$ -
83050	Hospitality	\$ -	\$ 858	\$ -
83120	Food	\$ -	\$ 6,413	\$ -
83160	Auto/Equip Fuel	\$ -	\$ 141	\$ -
83240	Chemical Supplies	\$ -	\$ 37,085	\$ -
83280	Minor Tools	\$ 42	\$ -	\$ -
83290	Safety/PPE	\$ 4,281	\$ 1,848	\$ -
83300	Department Supplies	\$ 1,112	\$ 165,033	\$ -
83305	Bottled Water	\$ -	\$ 4,549	\$ -
83310	Equipment	\$ 32,726	\$ 41,239	\$ -
83500	Street Patch Material	\$ -	\$ 57,584	\$ -
83980	Miscellaneous	\$ 875	\$ 14,084	\$ -
<b>Division Total: Emergency Operations Center</b>		<b>\$ 39,637</b>	<b>\$ 551,893</b>	<b>\$ -</b>
<b>Transfers Out</b>		<b>\$ 613,857</b>	<b>\$ 626,043</b>	<b>\$ 205,000</b>
<b>Debt Issuance Costs</b>		<b>\$ 8,275</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Enterprise Internal Transfer</b>		<b>\$ 1,551,733</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Interest Expense</b>		<b>\$ (124,392)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Depreciation Expense</b>		<b>\$ 1,524,443</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Bad Debt Expense</b>		<b>\$ 221,743</b>	<b>\$ 149,909</b>	<b>\$ 175,000</b>
<b>Utility Fund Expense Total:</b>		<b>\$ 16,206,470</b>	<b>\$ 14,790,699</b>	<b>\$ 15,138,842</b>



# DEBT SERVICES

**City of Denison  
2021/2022 Budget  
General Interest & Sinking Fund - Fund 10**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Proposed 2022</b>
Beginning Cash Balance	\$ 628,365	\$ 962,084	\$ 1,417,065
<b>Revenues</b>			
Tax Revenue	\$ 1,581,849	\$ 1,950,000	\$ 1,488,821
Series 2020B Bond Transfer (Fund 15)	\$ -	\$ 442,024	\$ -
Interest Earned	\$ 13,172	\$ 5,200	\$ 4,000
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 1,595,021</b>	<b>\$ 2,397,224</b>	<b>\$ 1,492,821</b>
<b>Expenditures</b>			
Bond Payments - Principal	\$ 866,100	\$ 1,322,600	\$ 1,276,300
Bond Payments - Interest	\$ 243,701	\$ 498,959	\$ 450,521
Paying Agent Fees	\$ 10,270	\$ 12,000	\$ 12,000
GF Bond Transfer (Fund 14)	\$ 108,682	\$ 108,683	\$ 587,855
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 1,228,753</b>	<b>\$ 1,942,242</b>	<b>\$ 2,326,675</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (32,549)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 962,084</b>	<b>\$ 1,417,065</b>	<b>\$ 583,211</b>

**City of Denison  
2021/2022 Budget  
Utility Interest & Sinking Fund - Fund 24**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Proposed 2022</b>
Beginning Cash Balance	\$ 1,385,308	\$ 1,527,679	\$ 1,804,600
<b>Revenues</b>			
Transfer from WS Fund-current bond pmts	\$ 3,680,554	\$ 3,917,684	\$ 4,342,605
Transfer from WS Fund-future bond pmts	\$ 135,668	\$ 278,921	\$ -
Interest Earned	\$ 20,691	\$ 10,000	\$ 12,000
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 3,836,913</b>	<b>\$ 4,206,605</b>	<b>\$ 4,354,605</b>
<b>Expenditures</b>			
Bond Payments - Principal	\$ 2,053,900	\$ 2,382,400	\$ 2,698,700
Bond Payments - Interest	\$ 1,341,347	\$ 1,246,767	\$ 1,741,898
GTUA	\$ 285,843	\$ 288,517	\$ 290,007
Paying Agent Fees	\$ 13,453	\$ 12,000	\$ 12,000
Interest Transfer to Operating Fund	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 3,694,542</b>	<b>\$ 3,929,684</b>	<b>\$ 4,742,605</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 1,527,679</b>	<b>\$ 1,804,600</b>	<b>\$ 1,416,600</b>

**City of Denison  
2021/2022 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.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	237,600.00	52,406.82	290,006.82
09/30/2023	243,000.00	48,049.24	291,049.24
09/30/2024	249,480.00	43,240.26	292,720.26
09/30/2025	255,960.00	38,021.14	293,981.14
09/30/2026	262,440.00	32,410.50	294,850.50
09/30/2027	268,920.00	26,424.24	295,344.24
09/30/2028	275,400.00	20,069.66	295,469.66
09/30/2029	281,880.00	13,358.16	295,238.16
09/30/2030	255,960.00	6,347.80	262,307.80
<b>Total</b>	<b>2,330,640.00</b>	<b>280,327.82</b>	<b>2,610,967.82</b>

**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	405,000	122,550.00	527,550.00
09/30/2023	415,000	110,400.00	525,400.00
09/30/2024	435,000	93,800.00	528,800.00
09/30/2025	450,000	76,400.00	526,400.00
09/30/2026	470,000	58,400.00	528,400.00
09/30/2027	485,000	39,600.00	524,600.00
09/30/2028	505,000	20,200.00	525,200.00
<b>Total</b>	<b>3,165,000</b>	<b>521,350.00</b>	<b>3,686,350.00</b>

**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	410,000.00	56,025.00	466,025.00
09/30/2023	425,000.00	43,725.00	468,725.00
09/30/2024	435,000.00	30,975.00	465,975.00
09/30/2025	450,000.00	15,750.00	465,750.00
<b>Total</b>	<b>1,720,000.00</b>	<b>146,475.00</b>	<b>1,866,475.00</b>

**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	105,000.00	45,450.00	150,450.00
09/30/2023	105,000.00	43,350.00	148,350.00
09/30/2024	110,000.00	40,375.00	150,375.00
09/30/2025	115,000.00	36,437.50	151,437.50
09/30/2026	120,000.00	32,325.00	152,325.00
09/30/2027	120,000.00	28,125.00	148,125.00
09/30/2028	125,000.00	23,837.50	148,837.50
09/30/2029	130,000.00	19,375.00	149,375.00
09/30/2030	135,000.00	15,075.00	150,075.00
09/30/2031	140,000.00	10,950.00	150,950.00
09/30/2032	145,000.00	6,675.00	151,675.00
09/30/2033	150,000.00	2,250.00	152,250.00
<b>Total</b>	<b>1,500,000.00</b>	<b>304,225.00</b>	<b>1,804,225.00</b>

**City of Denison  
2021/2022 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.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	270,000.00	185,025.00	455,025.00
09/30/2023	285,000.00	172,537.50	457,537.50
09/30/2024	300,000.00	159,375.00	459,375.00
09/30/2025	310,000.00	146,425.00	456,425.00
09/30/2026	325,000.00	133,725.00	458,725.00
09/30/2027	335,000.00	120,525.00	455,525.00
09/30/2028	350,000.00	106,825.00	456,825.00
09/30/2029	365,000.00	92,525.00	457,525.00
09/30/2030	380,000.00	77,625.00	457,625.00
09/30/2031	395,000.00	62,125.00	457,125.00
09/30/2032	410,000.00	48,075.00	458,075.00
09/30/2033	420,000.00	35,625.00	455,625.00
09/30/2034	435,000.00	22,256.25	457,256.25
09/30/2035	450,000.00	7,593.75	457,593.75
<b>Total</b>	<b>5,030,000.00</b>	<b>1,370,262.50</b>	<b>6,400,262.50</b>



**City of Denison  
2021/2022 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.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	70,000.00	47,575.00	117,575.00
09/30/2023	75,000.00	43,950.00	118,950.00
09/30/2024	80,000.00	40,075.00	120,075.00
09/30/2025	85,000.00	36,587.50	121,587.50
09/30/2026	85,000.00	33,612.50	118,612.50
09/30/2027	90,000.00	30,550.00	120,550.00
09/30/2028	95,000.00	27,312.50	122,312.50
09/30/2029	95,000.00	24,225.00	119,225.00
09/30/2030	100,000.00	21,300.00	121,300.00
09/30/2031	100,000.00	18,300.00	118,300.00
09/30/2032	105,000.00	15,225.00	120,225.00
09/30/2033	110,000.00	12,000.00	122,000.00
09/30/2034	110,000.00	8,700.00	118,700.00
09/30/2035	115,000.00	5,325.00	120,325.00
09/30/2036	120,000.00	1,800.00	121,800.00
<b>Total</b>	<b>1,435,000.00</b>	<b>366,537.50</b>	<b>1,801,537.50</b>

**City of Denison**  
**2021/2022 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
02/15/2022	755,000.00	67,047.75	822,047.75
02/15/2023	770,000.00	52,636.50	822,636.50
02/15/2024	785,000.00	37,941.75	822,941.75
02/15/2025	800,000.00	22,963.50	822,963.50
02/15/2026	815,000.00	7,701.75	822,701.75
<b>Total</b>	<b>3,925,000.00</b>	<b>188,291.25</b>	<b>4,113,291.25</b>

**City of Denison  
2021/2022 Budget  
Bond Maturity Schedule  
Combination Tax and Limited Surplus Revenue Certificate of Obligation - Series 2017A  
Issue Amount: \$6,870,000**

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

Period Ending	Principal	Interest	Total P+I
09/30/2022	290,000.00	171,000.00	461,000.00
09/30/2023	300,000.00	162,150.00	462,150.00
09/30/2024	305,000.00	153,075.00	458,075.00
09/30/2025	315,000.00	143,775.00	458,775.00
09/30/2026	325,000.00	134,175.00	459,175.00
09/30/2027	335,000.00	124,275.00	459,275.00
09/30/2028	350,000.00	114,000.00	464,000.00
09/30/2029	360,000.00	103,350.00	463,350.00
09/30/2030	365,000.00	92,475.00	457,475.00
09/30/2031	375,000.00	81,375.00	456,375.00
09/30/2032	390,000.00	69,900.00	459,900.00
09/30/2033	400,000.00	58,050.00	458,050.00
09/30/2034	410,000.00	45,900.00	455,900.00
09/30/2035	430,000.00	33,300.00	463,300.00
09/30/2036	440,000.00	20,250.00	460,250.00
09/30/2037	455,000.00	6,825.00	461,825.00
<b>Total</b>	<b>5,845,000.00</b>	<b>1,513,875.00</b>	<b>7,358,875.00</b>

**City of Denison**  
**2021/2022 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.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	285,000.00	35,694.00	320,694.00
09/30/2023	290,000.00	29,484.00	319,484.00
09/30/2024	295,000.00	23,166.00	318,166.00
09/30/2025	300,000.00	16,740.00	316,740.00
09/30/2026	310,000.00	10,152.00	320,152.00
09/30/2027	315,000.00	3,402.00	318,402.00
<b>Total</b>	<b>1,795,000.00</b>	<b>118,638.00</b>	<b>1,913,638.00</b>

**City of Denison  
2021/2022 Budget  
Bond Maturity Schedule  
Combination Tax & Revenue Certificates of Obligation - Series 2018  
Issue Amount: \$7,255,000**

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

Period Ending	Principal	Interest	Total P+I
09/30/2022	290,000.00	208,640.00	498,640.00
09/30/2023	300,000.00	196,840.00	496,840.00
09/30/2024	315,000.00	184,540.00	499,540.00
09/30/2025	325,000.00	171,740.00	496,740.00
09/30/2026	335,000.00	160,215.00	495,215.00
09/30/2027	345,000.00	150,015.00	495,015.00
09/30/2028	360,000.00	139,440.00	499,440.00
09/30/2029	370,000.00	128,490.00	498,490.00
09/30/2030	380,000.00	117,240.00	497,240.00
09/30/2031	390,000.00	105,690.00	495,690.00
09/30/2032	405,000.00	93,360.00	498,360.00
09/30/2033	415,000.00	80,240.00	495,240.00
09/30/2034	430,000.00	66,720.00	496,720.00
09/30/2035	445,000.00	52,720.00	497,720.00
09/30/2036	460,000.00	38,240.00	498,240.00
09/30/2037	475,000.00	23,280.00	498,280.00
09/30/2038	490,000.00	7,840.00	497,840.00
<b>Total</b>	<b>6,530,000.00</b>	<b>1,925,250.00</b>	<b>8,455,250.00</b>

**City of Denison**  
**2021/2022 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.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	95,000.00	19,868.75	114,868.75
09/30/2023	100,000.00	17,051.00	117,051.00
09/30/2024	100,000.00	14,161.00	114,161.00
09/30/2025	105,000.00	11,198.75	116,198.75
09/30/2026	110,000.00	8,092.00	118,092.00
09/30/2027	110,000.00	4,913.00	114,913.00
09/30/2028	115,000.00	1,661.75	116,661.75
<b>Total</b>	<b>735,000.00</b>	<b>76,946.25</b>	<b>811,946.25</b>

**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	180,000.00	194,412.50	374,412.50
09/30/2023	190,000.00	185,162.50	375,162.50
09/30/2024	200,000.00	175,412.50	375,412.50
09/30/2025	210,000.00	165,162.50	375,162.50
09/30/2026	225,000.00	154,287.50	379,287.50
09/30/2027	235,000.00	142,787.50	377,787.50
09/30/2028	245,000.00	130,787.50	375,787.50
09/30/2029	260,000.00	118,162.50	378,162.50
09/30/2030	270,000.00	104,912.50	374,912.50
09/30/2031	285,000.00	92,462.50	377,462.50
09/30/2032	295,000.00	80,862.50	375,862.50
09/30/2033	310,000.00	68,762.50	378,762.50
09/30/2034	320,000.00	57,762.50	377,762.50
09/30/2035	330,000.00	48,012.50	378,012.50
09/30/2036	340,000.00	37,962.50	377,962.50
09/30/2037	350,000.00	27,612.50	377,612.50
09/30/2038	360,000.00	16,962.50	376,962.50
09/30/2039	370,000.00	5,781.25	375,781.25
<b>Total</b>	<b>4,975,000.00</b>	<b>1,807,268.75</b>	<b>6,782,268.75</b>

**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	285,000.00	98,287.50	383,287.50
09/30/2023	300,000.00	84,037.50	384,037.50
09/30/2024	315,000.00	69,037.50	384,037.50
09/30/2025	325,000.00	60,375.00	385,375.00
09/30/2026	330,000.00	52,250.00	382,250.00
09/30/2027	350,000.00	35,750.00	385,750.00
09/30/2028	365,000.00	18,250.00	383,250.00
<b>Total</b>	<b>2,270,000.00</b>	<b>417,987.50</b>	<b>2,687,987.50</b>



**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	230,000.00	39,432.00	269,432.00
09/30/2023	235,000.00	35,107.50	270,107.50
09/30/2024	240,000.00	30,690.00	270,690.00
09/30/2025	245,000.00	26,179.50	271,179.50
09/30/2026	250,000.00	21,576.00	271,576.00
09/30/2027	255,000.00	16,879.50	271,879.50
09/30/2028	255,000.00	12,136.50	267,136.50
09/30/2029	260,000.00	7,347.00	267,347.00
09/30/2030	265,000.00	2,464.50	267,464.50
<b>Total</b>	<b>2,235,000.00</b>	<b>191,812.50</b>	<b>2,426,812.50</b>

**City of Denison  
2021/2022 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.*

Period Ending	Principal	Interest	Total P+i
09/30/2022	430,000.00	44,200.00	474,200.00
09/30/2023	435,000.00	38,577.50	473,577.50
09/30/2024	445,000.00	32,857.50	477,857.50
09/30/2025	445,000.00	27,072.50	472,072.50
09/30/2026	455,000.00	21,222.50	476,222.50
09/30/2027	460,000.00	15,275.00	475,275.00
09/30/2028	470,000.00	9,230.00	479,230.00
09/30/2029	475,000.00	3,087.50	478,087.50
<b>Total</b>	<b>3,615,000.00</b>	<b>191,522.50</b>	<b>3,806,522.50</b>

**City of Denison  
2021/2022 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.*

<b>Period Ending</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>
09/30/2022	350,000.00	361,700.00	711,700.00
09/30/2023	375,000.00	343,575.00	718,575.00
09/30/2024	390,000.00	324,450.00	714,450.00
09/30/2025	405,000.00	310,650.00	715,650.00
09/30/2026	415,000.00	302,450.00	717,450.00
09/30/2027	430,000.00	287,550.00	717,550.00
09/30/2028	450,000.00	265,550.00	715,550.00
09/30/2029	470,000.00	242,550.00	712,550.00
09/30/2030	495,000.00	220,900.00	715,900.00
09/30/2031	515,000.00	200,700.00	715,700.00
09/30/2032	535,000.00	179,700.00	714,700.00
09/30/2033	555,000.00	157,900.00	712,900.00
09/30/2034	580,000.00	135,200.00	715,200.00
09/30/2035	600,000.00	111,600.00	711,600.00
09/30/2036	625,000.00	90,225.00	715,225.00
09/30/2037	640,000.00	71,250.00	711,250.00
09/30/2038	665,000.00	51,675.00	716,675.00
09/30/2039	685,000.00	31,425.00	716,425.00
09/30/2040	705,000.00	10,575.00	715,575.00
<b>Total</b>	<b>9,885,000.00</b>	<b>3,699,625.00</b>	<b>13,584,625.00</b>

**City of Denison  
2021/2022 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.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	80,000.00	651,915.00	731,915.00
09/30/2023	200,000.00	443,500.00	643,500.00
09/30/2024	260,000.00	434,300.00	694,300.00
09/30/2025	600,000.00	417,100.00	1,017,100.00
09/30/2026	620,000.00	392,700.00	1,012,700.00
09/30/2027	650,000.00	367,300.00	1,017,300.00
09/30/2028	675,000.00	340,800.00	1,015,800.00
09/30/2029	825,000.00	310,800.00	1,135,800.00
09/30/2030	860,000.00	277,100.00	1,137,100.00
09/30/2031	895,000.00	242,000.00	1,137,000.00
09/30/2032	930,000.00	205,500.00	1,135,500.00
09/30/2033	960,000.00	177,300.00	1,137,300.00
09/30/2034	975,000.00	157,950.00	1,132,950.00
09/30/2035	995,000.00	138,250.00	1,133,250.00
09/30/2036	1,015,000.00	118,150.00	1,133,150.00
09/30/2037	1,035,000.00	97,650.00	1,132,650.00
09/30/2038	1,060,000.00	76,700.00	1,136,700.00
09/30/2039	1,080,000.00	55,300.00	1,135,300.00
09/30/2040	1,105,000.00	33,450.00	1,138,450.00
09/30/2041	1,120,000.00	11,200.00	1,131,200.00
<b>Total</b>	<b>15,940,000.00</b>	<b>4,948,965.00</b>	<b>20,888,965.00</b>

**City of Denison  
2021/2022 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 intererts in land for projects.*

Period Ending	Principal	Interest	Total P+I
09/30/2022	290,000.00	437,467.08	727,467.08
09/30/2023	365,000.00	361,950.00	726,950.00
09/30/2024	380,000.00	347,050.00	727,050.00
09/30/2025	395,000.00	331,550.00	726,550.00
09/30/2026	410,000.00	315,450.00	725,450.00
09/30/2027	425,000.00	298,750.00	723,750.00
09/30/2028	445,000.00	281,350.00	726,350.00
09/30/2029	465,000.00	263,150.00	728,150.00
09/30/2030	480,000.00	244,250.00	724,250.00
09/30/2031	500,000.00	224,650.00	724,650.00
09/30/2032	520,000.00	204,250.00	724,250.00
09/30/2033	545,000.00	182,950.00	727,950.00
09/30/2034	565,000.00	160,750.00	725,750.00
09/30/2035	590,000.00	137,650.00	727,650.00
09/30/2036	615,000.00	113,550.00	728,550.00
09/30/2037	635,000.00	91,725.00	726,725.00
09/30/2038	655,000.00	72,375.00	727,375.00
09/30/2039	675,000.00	52,425.00	727,425.00
09/30/2040	695,000.00	31,875.00	726,875.00
09/30/2041	715,000.00	10,725.00	725,725.00
<b>Total</b>	<b>10,365,000.00</b>	<b>4,163,892.08</b>	<b>14,528,892.08</b>

**City of Denison  
2021/2022 Budget  
Obligated Debt Service Schedule**

Fiscal Year	General Obligation Bonds			W/S Obligation Bonds		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2022	4,820,000.00	2,786,289.58	7,606,289.58	237,600.00	52,406.82	290,006.82
2023	5,165,000.00	2,364,034.00	7,529,034.00	243,000.00	48,049.24	291,049.24
2024	5,390,000.00	2,191,281.25	7,581,281.25	249,480.00	43,240.26	292,720.26
2025	5,880,000.00	2,016,106.75	7,896,106.75	255,960.00	38,021.14	293,981.14
2026	5,600,000.00	1,838,334.25	7,438,334.25	262,440.00	32,410.50	294,850.50
2027	4,940,000.00	1,665,697.00	6,605,697.00	268,920.00	26,424.24	295,344.24
2028	4,805,000.00	1,491,380.75	6,296,380.75	275,400.00	20,069.66	295,469.66
2029	4,075,000.00	1,313,062.00	5,388,062.00	281,880.00	13,358.16	295,238.16
2030	3,730,000.00	1,173,342.00	4,903,342.00	255,960.00	6,347.80	262,307.80
2031	3,595,000.00	1,038,252.50	4,633,252.50	-	-	-
2032	3,735,000.00	903,547.50	4,638,547.50	-	-	-
2033	3,865,000.00	775,077.50	4,640,077.50	-	-	-
2034	3,825,000.00	655,238.75	4,480,238.75	-	-	-
2035	3,955,000.00	534,451.25	4,489,451.25	-	-	-
2036	3,615,000.00	420,177.50	4,035,177.50	-	-	-
2037	3,590,000.00	318,342.50	3,908,342.50	-	-	-
2038	3,230,000.00	225,552.50	3,455,552.50	-	-	-
2039	2,810,000.00	144,931.25	2,954,931.25	-	-	-
2040	2,505,000.00	75,900.00	2,580,900.00	-	-	-
2041	1,835,000.00	21,925.00	1,856,925.00	-	-	-
<b>Total</b>	<b>\$80,965,000.00</b>	<b>\$21,952,923.83</b>	<b>\$102,917,923.83</b>	<b>\$2,330,640.00</b>	<b>\$280,327.82</b>	<b>\$2,610,967.82</b>

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2022	5,057,600.00	2,838,696.40	7,896,296.40
2023	5,408,000.00	2,412,083.24	7,820,083.24
2024	5,639,480.00	2,234,521.51	7,874,001.51
2025	6,135,960.00	2,054,127.89	8,190,087.89
2026	5,862,440.00	1,870,744.75	7,733,184.75
2027	5,208,920.00	1,692,121.24	6,901,041.24
2028	5,080,400.00	1,511,450.41	6,591,850.41
2029	4,356,880.00	1,326,420.16	5,683,300.16
2030	3,985,960.00	1,179,689.80	5,165,649.80
2031	3,595,000.00	1,038,252.50	4,633,252.50
2032	3,735,000.00	903,547.50	4,638,547.50
2033	3,865,000.00	775,077.50	4,640,077.50
2034	3,825,000.00	655,238.75	4,480,238.75
2035	3,955,000.00	534,451.25	4,489,451.25
2036	3,615,000.00	420,177.50	4,035,177.50
2037	3,590,000.00	318,342.50	3,908,342.50
2038	3,230,000.00	225,552.50	3,455,552.50
2039	2,810,000.00	144,931.25	2,954,931.25
2040	2,505,000.00	75,900.00	2,580,900.00
2041	1,835,000.00	21,925.00	1,856,925.00
<b>Total</b>	<b>\$83,295,640.00</b>	<b>\$22,233,251.65</b>	<b>\$105,528,891.65</b>

**City of Denison  
2021/2022 Budget  
Budgeted Debt Service Schedule**

Fiscal Year	General Debt Fund			W/S Debt Fund		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2022	2,123,300.00	1,046,220.50	3,169,520.50	2,934,300.00	1,792,475.90	4,726,775.90
2023	2,249,500.00	836,001.00	3,085,501.00	3,158,500.00	1,576,082.24	4,734,582.24
2024	2,353,550.00	775,556.00	3,129,106.00	3,285,930.00	1,458,965.51	4,744,895.51
2025	2,748,550.00	707,115.50	3,455,665.50	3,387,410.00	1,347,012.39	4,734,422.39
2026	2,472,050.00	633,761.00	3,105,811.00	3,390,390.00	1,236,983.75	4,627,373.75
2027	1,700,650.00	574,538.75	2,275,188.75	3,508,270.00	1,117,582.49	4,625,852.49
2028	1,434,500.00	520,796.75	1,955,296.75	3,645,900.00	990,653.66	4,636,553.66
2029	1,491,200.00	467,743.50	1,958,943.50	2,865,680.00	858,676.66	3,724,356.66
2030	1,543,850.00	413,761.75	1,957,611.75	2,442,110.00	765,928.05	3,208,038.05
2031	1,330,550.00	362,075.25	1,692,625.25	2,264,450.00	676,177.25	2,940,627.25
2032	1,379,400.00	310,946.00	1,690,346.00	2,355,600.00	592,601.50	2,948,201.50
2033	1,426,100.00	265,609.50	1,691,709.50	2,438,900.00	509,468.00	2,948,368.00
2034	1,310,900.00	228,711.00	1,539,611.00	2,514,100.00	426,527.75	2,940,627.75
2035	1,346,900.00	193,011.00	1,539,911.00	2,608,100.00	341,440.25	2,949,540.25
2036	1,381,700.00	158,197.00	1,539,897.00	2,233,300.00	261,980.50	2,495,280.50
2037	1,412,450.00	124,409.75	1,536,859.75	2,177,550.00	193,932.75	2,371,482.75
2038	1,252,300.00	92,738.50	1,345,038.50	1,977,700.00	132,814.00	2,110,514.00
2039	1,279,700.00	63,233.50	1,342,933.50	1,530,300.00	81,697.75	1,611,997.75
2040	1,312,100.00	33,006.50	1,345,106.50	1,192,900.00	42,893.50	1,235,793.50
2041	885,000.00	8,850.00	893,850.00	950,000.00	13,075.00	963,075.00
<b>Total</b>	<b>\$32,434,250.00</b>	<b>\$7,816,282.75</b>	<b>\$40,250,532.75</b>	<b>\$50,861,390.00</b>	<b>\$14,416,968.90</b>	<b>\$65,278,358.90</b>

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2022	5,057,600.00	2,838,696.40	7,896,296.40
2023	5,408,000.00	2,412,083.24	7,820,083.24
2024	5,639,480.00	2,234,521.51	7,874,001.51
2025	6,135,960.00	2,054,127.89	8,190,087.89
2026	5,862,440.00	1,870,744.75	7,733,184.75
2027	5,208,920.00	1,692,121.24	6,901,041.24
2028	5,080,400.00	1,511,450.41	6,591,850.41
2029	4,356,880.00	1,326,420.16	5,683,300.16
2030	3,985,960.00	1,179,689.80	5,165,649.80
2031	3,595,000.00	1,038,252.50	4,633,252.50
2032	3,735,000.00	903,547.50	4,638,547.50
2033	3,865,000.00	775,077.50	4,640,077.50
2034	3,825,000.00	655,238.75	4,480,238.75
2035	3,955,000.00	534,451.25	4,489,451.25
2036	3,615,000.00	420,177.50	4,035,177.50
2037	3,590,000.00	318,342.50	3,908,342.50
2038	3,230,000.00	225,552.50	3,455,552.50
2039	2,810,000.00	144,931.25	2,954,931.25
2040	2,505,000.00	75,900.00	2,580,900.00
2041	1,835,000.00	21,925.00	1,856,925.00
<b>Total</b>	<b>\$83,295,640.00</b>	<b>\$22,233,251.65</b>	<b>\$105,528,891.65</b>

# **RESTRICTED FUNDS**



**City of Denison  
2021/2022 Budget  
General Capital Fund - Fund 003**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ 159,596	\$ 98,565	\$ 196,760
<b>Revenues</b>			
Transfer from General Fund (5% of Sales Tax)	\$ 303,590	\$ 328,553	\$ -
Interest	\$ 971	\$ 393	\$ 250
<b>Total Revenues</b>	<b>\$ 304,561</b>	<b>\$ 328,946</b>	<b>\$ 250</b>
<b>Expenditures</b>			
Directional Signage	\$ 3,745	\$ -	\$ 14,136
Alley Activation/Banners/Park Décor (div 3)	\$ -	\$ 10,411	\$ -
Mulberry Bridge (div 8)	\$ -	\$ -	\$ 15,000
Citizen Survey (div 2)	\$ 20,730	\$ -	\$ -
Jon Schalert's Boot Camp Training (div 3)	\$ 6,998	\$ -	\$ -
Phone Server/Upgrades to VOIP (div 9)	\$ 9,223	\$ -	\$ -
APC Battery Backups (div 9)	\$ 6,586	\$ -	\$ -
Talk-Thru Speakers for PD (div 9)	\$ 3,500	\$ -	\$ -
Camera Upgrades (div 9)	\$ 6,371	\$ -	\$ -
Door Controller Upgrade (div 9)	\$ 6,287	\$ -	\$ -
Salary Survey Study (div 10)	\$ 25,000	\$ -	\$ -
Library repairs	\$ 8,223	\$ 2,916	\$ 11,861
NexLog Audio Recording System (div 23)	\$ 28,595	\$ -	\$ -
Elevator Remodel & Upgrade at City Hall (div 46)	\$ 68,368	\$ -	\$ -
ADA Door for City Hall (div 46)	\$ 4,966	\$ -	\$ -
Radar Traffic Counters (div 55)	\$ 7,000	\$ -	\$ -
Inventory Program (div 60)	\$ 10,000	\$ -	\$ -
Transfer back to GF	\$ 150,000	\$ -	\$ -
Eisenhower Trail Design (div 3)	\$ -	\$ 11,788	\$ 8,212
Street Lamp Banners & Park Décor (div 3)	\$ -	\$ 15,854	\$ 4,146
Mower Purchase Plan (div 8 & div 70)	\$ -	\$ 28,500	\$ -
Camera Upgrades (div 9)	\$ -	\$ 6,021	\$ -
Neogov/Tyler/AD Integrations (div 9)	\$ -	\$ 5,000	\$ -
Surface Pros for F.D. (div 9)	\$ -	\$ 7,381	\$ -
Ballistic Vest Replacements (div 20)	\$ -	\$ 4,097	\$ 2,675
Taser X26p (div 20)	\$ -	\$ 7,623	\$ -
GETAC Brand Mobile Data Terminal (div 20)	\$ -	\$ 3,656	\$ -
RLN6554 Motorola Wireless Microphone (div 20)	\$ -	\$ 9,440	\$ -
PPE Bunker Gear Replacement (div 24)	\$ -	\$ 78,713	\$ -
Station 1 Space Needs Assessment	\$ -	\$ 2,500	\$ 12,500
New Sign Shop (div 55)	\$ -	\$ 19,818	\$ 9,182
Tilt Trailer for Roller (div 57)	\$ -	\$ 7,690	\$ -
Katy Depot / CVB Setup	\$ -	\$ 23,963	\$ -
Capital	\$ -	\$ -	\$ 99,726
<b>Total Expenditures</b>	<b>\$ 365,593</b>	<b>\$ 245,373</b>	<b>\$ 177,437</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ 14,623</b>	<b>\$ (14,623)</b>
<b>Ending Cash Balance</b>	<b>\$ 98,565</b>	<b>\$ 196,760</b>	<b>\$ 4,950</b>

**City of Denison  
2021/2022 Budget  
Vehicle Replacement Fund - Fund 011**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 214,349	\$ 19,675	\$ -
<b>Revenues</b>			
Transfer from General Fund	\$ -	\$ -	\$ -
Auction Proceeds	\$ -	\$ -	\$ -
Interest	\$ 246	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 246</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
Vehicle Purchases	\$ -	\$ -	\$ -
Lease Payments	\$ 194,919	\$ 19,675	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 194,919</b>	<b>\$ 19,675</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 19,675</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Denison  
2021/2022 Budget  
Employee Benefits Trust - Fund 012**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
Transfer for Insurance Premiums	\$ 1,073,449	\$ 1,607,959	\$ 1,600,000
<b>Total Revenues</b>	<b>\$ 1,073,449</b>	<b>\$ 1,607,959</b>	<b>\$ 1,600,000</b>
<b>Expenditures</b>			
Insurance Premium Payments	\$ 1,073,449	\$ 1,607,959	\$ 1,600,000
	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,073,449</b>	<b>\$ 1,607,959</b>	<b>\$ 1,600,000</b>
Transfers/Audit Adjustments/Accruals	\$ -	\$ -	\$ -
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Denison  
2021/2022 Budget  
General Bond Fund - Fund 014**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$346,306	\$ 1,515,302	\$ 11,397,236
<b>Revenues</b>			
Sale of Bonds-2020 (FD)	\$ 2,400,000	\$ -	\$ -
Sale of Bonds-2021A (Downtown Denison)	\$ -	\$ 13,500,000	\$ -
Refund for Excess Cost of Issuance	\$ -	\$ 8,392	\$ -
THF Grant Annual Payment	\$ 793,519	\$ 793,519	\$ 793,519
GF Bond Transfer (Fund 010)	\$ 108,682	\$ 108,682	\$ 587,855
TIRZ #1 Reimbursement	\$ 113,969	\$ 34,743	\$ 29,390
Interest	\$ 6,326	\$ 7,172	\$ 6,000
<b>Total Revenues</b>	<b>\$ 3,422,497</b>	<b>\$ 14,452,508</b>	<b>\$ 1,416,764</b>
<b>Expenditures</b>			
Bond Payment Expense (Series 2016B)	\$ 825,029	\$ 821,059	\$ 822,048
Downtown Design	\$ 232,679	\$ -	\$ -
West End Remodel	\$ 906,744	\$ 17,017	\$ 76,239
Fire Truck	\$ 95,257	\$ 1,291,876	\$ 12,867
THF Trail Work	\$ 78,102	\$ -	\$ 101,898
Debt Issuance Expense	\$ -	\$ 190	\$ -
D3	\$ -	\$ 2,431,011	\$ 10,928,532
Reserves for Final Bond Payment Series 2016B	\$ -	\$ -	\$ 822,702
<b>Total Expenditures</b>	<b>\$ 2,137,811</b>	<b>\$ 4,561,153</b>	<b>\$ 12,764,285</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (115,690)</b>	<b>\$ (9,421)</b>	<b>\$ (621)</b>
<b>Ending Cash Balance</b>	<b>\$ 1,515,302</b>	<b>\$ 11,397,236</b>	<b>\$ 49,094</b>

**City of Denison  
2021/2022 Budget  
Street Improvement Fund - Fund 015**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 493,519	\$ 7,613,935	\$ 6,857,175
<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
Tax Rollback Transfer (FY2020)	\$ 275,000	\$ 275,000	\$ 275,000
Sidewalk Reimbursement	\$ 16,000	\$ 7,894	\$ -
Sale of Bonds (Series 2020B)	\$ 7,200,000	\$ -	\$ -
Refund for Excess Cost of Issuance	\$ -	\$ 3,188	\$ -
Refund from State - Morton Street Bridge Project	\$ -	\$ 1,616	\$ -
Interest	\$ 9,142	\$ 7,296	\$ 1,000
<b>Total Revenues</b>	<b>\$ 8,170,142</b>	<b>\$ 964,994</b>	<b>\$ 946,000</b>
<b>Expenditures</b>			
Street Design	\$ 192,342	\$ 279,624	\$ 113,034
Waterloo/Lang Design	\$ -	\$ -	\$ 185,000
Crawford Street Road Design	\$ -	\$ -	\$ 532,000
Major Street Construction	\$ 221,329	\$ 701,809	\$ 298,191
Loy Lake Road Design/Construction	\$ -	\$ -	\$ 4,200,000
700 East Bullock	\$ -	\$ -	\$ 200,000
Sidewalks - 2020 Program	\$ 34,566	\$ -	\$ -
Sidewalks - 2021 Program	\$ -	\$ 20,836	\$ 46,164
Sidewalks - 2022 Program	\$ -	\$ -	\$ 67,000
Streets - 2020 Program	\$ 704,622	\$ -	\$ -
Streets - 2021 Program	\$ -	\$ 90,768	\$ -
Streets - Fall 2021 Program	\$ -	\$ -	\$ 550,000
Street Maintenance Equipment	\$ -	\$ -	\$ 370,000
Bond Payment Transfer (Series 2020B)	\$ -	\$ 445,000	\$ -
Miscellaneous	\$ -	\$ -	\$ 100,000
<b>Total Expenditures</b>	<b>\$ 1,152,860</b>	<b>\$ 1,538,037</b>	<b>\$ 6,661,389</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 103,135</b>	<b>\$ (183,718)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 7,613,935</b>	<b>\$ 6,857,175</b>	<b>\$ 1,141,786</b>

**City of Denison  
2021/2022 Budget  
TASWA - Fund 017**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ 480,867
<b>Revenues</b>			
Transfer from General Fund	\$ -	\$ 510,972	\$ 438,543
Interest	\$ -	\$ 1,145	\$ 725
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 512,117</b>	<b>\$ 439,268</b>
<b>Expenditures</b>			
Expenses	\$ -	\$ 31,250	\$ 100,000
Transfer to General Fund	\$ -	\$ -	\$ 75,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 31,250</b>	<b>\$ 175,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>		
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 480,867</b>	<b>\$ 745,135</b>

**City of Denison  
2021/2022 Budget  
Utility Customer Deposits - Fund 021**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 430,085	\$ 455,767	\$ 486,689
<b>Revenues</b>			
Deposits Received	\$ 128,840	\$ 138,400	\$ 130,000
Interest	\$ 7,663	\$ 3,414	\$ 3,500
<b>Total Revenues</b>	<b>\$ 136,503</b>	<b>\$ 141,814</b>	<b>\$ 133,500</b>
<b>Expenditures</b>			
Deposits Refunded	\$ 110,822	\$ 110,892	\$ 115,000
Interest Transferred to Operating Fund	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 110,822</b>	<b>\$ 110,892</b>	<b>\$ 115,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 455,767</b>	<b>\$ 486,689</b>	<b>\$ 505,189</b>

**City of Denison  
2021/2022 Budget  
Utility Bond Fund - Fund 022**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 10,366,814	\$ 8,662,340	\$ 15,901,142
<b>Revenues</b>			
Sale of Bonds (Series 2020B)	\$ 4,500,000	\$ -	\$ -
Sale of Bonds (Series 2021A) D3 Utilities	\$ -	\$ 4,000,000	\$ -
Sale of Bonds (Series 2021B)	\$ -	\$ 11,800,000	\$ -
Sale of Bonds (Series 2022)	\$ -	\$ -	\$ 12,700,000
Excess Cost of Issuance	\$ -	\$ 14,696	\$ -
Other Reimbursement	\$ 20	\$ 127,421	\$ -
Interest	\$ 83,290	\$ 12,001	\$ 9,000
<b>Total Revenues</b>	<b>\$ 4,583,310</b>	<b>\$ 15,954,118</b>	<b>\$ 12,709,000</b>
<b>Expenditures</b>			
UF(33) Texoma Pump Station	\$ 25,152	\$ 63,599	\$ 4,545,591
UF(36) Theresa Water Line (Loy Lake to FM691)	\$ 2,497,146	\$ 1,986,682	\$ 2,021,945
UF(42) Iron Ore Creek Trunk Sewer	\$ 2,369,547	\$ 1,111,949	\$ 715,142
UF(47) Water Master Plan (SCADA/Coag Study)	\$ 27,164	\$ 152,045	\$ -
UF(53) Loy Lake Road Reconstruction	\$ 7,880	\$ 30,106	\$ 4,598,260
UF(54) Parkdale Elevated Tank	\$ 50,680	\$ 23,798	\$ 125,522
UF(55-A) W/S System Improvements FY21	\$ 392,600	\$ 559,582	\$ -
UF(55-B) W/S System Improvements FY22	\$ -	\$ -	\$ 500,000
UF(56) Street Utilities - Flora Ln	\$ 1,322,080	\$ (94,160)	\$ -
UF(61) Renovate Clarifier #2 (Water)	\$ 172,450	\$ -	\$ -
UF(59) Secondary Clarifier (Wastewater)	\$ 33,290	\$ 346,076	\$ 1,551,634
UF(62) Randell Dam Repairs	\$ -	\$ 4,800	\$ 307,700
Project Inspector (division 93)	\$ 26,995	\$ 33,000	\$ 33,000
New/Replacement Iron Ore Pumps	\$ 38,500	\$ -	\$ -
Portable Diesel Pump and Hoses	\$ 85,288	\$ -	\$ -
UF(44) Quarter Mile Road Project	\$ 198,450	\$ 908,819	\$ 1,500,000
Caterpillar Lift Station	\$ 51,966	\$ -	\$ -
UF(61) Street Utilities - Main Street D3	\$ -	\$ 2,307,957	\$ 1,692,043
UF(58) Grayson Water Tower (FM691)	\$ -	\$ 91,541	\$ 2,000,000
UF(63) Risk & Resilience Assessment	\$ -	\$ 25,395	\$ -
UF(71) 60" Storm Drain Break	\$ -	\$ 7,984	\$ -
UF(68) Duck Creek Interceptor (sewer lines)	\$ -	\$ 20,899	\$ 1,500,000
UF(64) 691/1417-Preston Waterline	\$ -	\$ 94,761	\$ 800,000
UF(75) Return Pump Station	\$ -	\$ -	\$ 150,000
UF(70) Parkdale Generator	\$ -	\$ -	\$ 500,000
UF(73) 691 EST Service Line (S5)	\$ -	\$ -	\$ 129,000
UF(69) High Service VFD	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 7,299,188</b>	<b>\$ 7,674,831</b>	<b>\$ 22,669,838</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 1,011,404</b>	<b>\$ (1,040,485)</b>	<b>\$ (150,373)</b>
<b>Ending Cash Balance</b>	<b>\$ 8,662,340</b>	<b>\$ 15,901,142</b>	<b>\$ 5,789,931</b>



**City of Denison  
2021/2022 Budget  
Utility Capital Fund - Fund 027**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 382,687	\$ 105,054	\$ 237,694
<b>Revenues</b>			
Transfer from Utility Fund (5% Water Sales)	\$ 408,857	\$ 421,043	\$ -
Interest	\$ 2,882	\$ 361	\$ 200
<b>Total Revenues</b>	<b>\$ 411,739</b>	<b>\$ 421,403</b>	<b>\$ 200</b>
<b>Expenditures</b>			
Sludge Removal (div 80)	\$ -	\$ -	\$ 30,000
Test Bench & Calibration Tank (div 85)	\$ 20,655	\$ -	\$ -
Furniture & Fixtures (div 90)	\$ 24,824	\$ -	\$ -
Environmental Services Office & Maint Shop	\$ 341,854	\$ -	\$ -
Lake Texoma Pump	\$ 30,840	\$ -	\$ -
Turbidity Meters	\$ 19,658	\$ -	\$ -
Chemical Feed Pumps	\$ 12,145	\$ -	\$ -
Vacuum Pump	\$ 1,661	\$ -	\$ -
Muffle Furnace	\$ 1,996	\$ -	\$ -
Speed Safety Shoring Equipment	\$ 16,537	\$ -	\$ -
Crew Truck with Utility Bed	\$ 133,678	\$ -	\$ -
Safety Crew Head Sets	\$ 1,767	\$ -	\$ -
4 Wheel Drive UTV	\$ 13,988	\$ -	\$ -
Sewer System Flow Meters (2)	\$ 17,663	\$ -	\$ -
Tyler Notify	\$ -	\$ -	\$ 5,000
Roadway Repairs - Duck Creek Lift Station	\$ -	\$ 38,838	\$ 16,162
Roadway Repairs - Iron Ore Lift Station	\$ 1,040	\$ 20,200	\$ 18,760
NTRA Wet Well Repairs	\$ 33,000	\$ -	\$ -
High Service Pump Assembly	\$ -	\$ 24,467	\$ -
Raw Water VFD Repair	\$ -	\$ 9,270	\$ -
Parkdale Pump Station Pump	\$ -	\$ -	\$ 15,500
Purchase New LIMS System	\$ -	\$ 39,600	\$ 8,207
CCTV Camera - Trailer Mount	\$ -	\$ 110,250	\$ -
Meters	\$ -	\$ 77,999	\$ 2,001
Digester Sludge Pump	\$ -	\$ -	\$ 20,000
Grit Basin Drive Assembly	\$ -	\$ -	\$ 40,000
Shop Hoist	\$ -	\$ 9,372	\$ -
Capital	\$ -	\$ -	\$ 6,500
<b>Total Expenditures</b>	<b>\$ 671,309</b>	<b>\$ 329,996</b>	<b>\$ 162,129</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (18,064)</b>	<b>\$ 41,232</b>	<b>\$ (41,232)</b>
<b>Ending Cash Balance</b>	<b>\$ 105,054</b>	<b>\$ 237,694</b>	<b>\$ 34,532</b>

**City of Denison  
2021/2022 Budget  
TIRZ 1 (Gateway Village) - Fund 031**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 362,290	\$ 751	\$ 182
<b>Revenues</b>			
County TIF Deposits	\$ 103,926	\$ 145,595	\$ 155,172
City TIF Deposits	\$ 147,954	\$ 227,026	\$ 297,710
Interest	\$ 3,751	\$ 698	\$ 750
<b>Total Revenues</b>	<b>\$ 255,632</b>	<b>\$ 373,319</b>	<b>\$ 453,632</b>
<b>Expenditures</b>			
Payment to Developer	\$ 491,141	\$ 334,863	\$ -
Reimbursement to City	\$ 126,030	\$ 39,026	\$ -
<b>Total Expenditures</b>	<b>\$ 617,171</b>	<b>\$ 373,888</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 751</b>	<b>\$ 182</b>	<b>\$ 453,814</b>

**City of Denison  
2021/2022 Budget  
TIRZ 2 (Preston Harbour) - Fund 032**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ -	\$ 1,404	\$ 2,711
<b>Revenues</b>			
County TIF Deposits	\$ 548	\$ 484	\$ 1,102
City TIF Deposits	\$ 845	\$ 809	\$ 2,090
Interest	\$ 12	\$ 14	\$ 20
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 1,404</b>	<b>\$ 1,307</b>	<b>\$ 3,212</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
	<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>\$ 1,404</b>	<b>\$ 2,711</b>	<b>\$ 5,923</b>

**City of Denison  
2021/2022 Budget  
TIRZ 3 (Downtown Denison) - Fund 033**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 266,672	\$ 464,213	\$ 730,294
<b>Revenues</b>			
County TIF Deposits	\$ 113,879	\$ 138,202	\$ 130,006
City TIF Deposits	\$ 197,966	\$ 254,563	\$ 342,000
Interest	\$ 5,975	\$ 3,908	\$ 4,000
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 317,820</b>	<b>\$ 396,673</b>	<b>\$ 476,006</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
Bond Payment-Design Phase One (Series 2018A)	\$ 115,280	\$ 117,591	\$ 114,869
Bond Payment - Series 2021A	\$ -	\$ -	\$ 498,365
Parking Lot (400 W Chestnut)	\$ 6,000	\$ 12,000	\$ 12,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 121,280</b>	<b>\$ 129,591</b>	<b>\$ 625,234</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 1,000</b>	<b>\$ (1,000)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 464,213</b>	<b>\$ 730,294</b>	<b>\$ 581,067</b>

**City of Denison  
2021/2022 Budget  
TIRZ 4 (Loy Lake) - Fund 034**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
County TIF Deposits	\$ -	\$ -	\$ 17,070
City TIF Deposits	\$ -	\$ -	\$ 31,148
Interest	\$ -	\$ -	\$ 200
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 48,418</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
	<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>\$ 48,418</b>

**City of Denison  
2021/2022 Budget  
TIRZ 5 (Waterloo Lake) - Fund 035**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
County TIF Deposits	\$ -	\$ -	\$ 28,168
City TIF Deposits	\$ -	\$ -	\$ 58,600
Interest	\$ -	\$ -	\$ 400
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,168</b>
<b>Expenditures</b>			
General Expenses	\$ -	\$ -	\$ -
	<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>\$ 87,168</b>

**City of Denison  
2021/2022 Budget  
City of Denison Library Fund - Fund 037**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 146,704	\$ 176,458	\$ 218,019
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
Read-To-Win	\$ 89,000	\$ 95,000	\$ 75,000
Library Memorial Fund	\$ 400	\$ 318	\$ 200
Miscellaneous Donations	\$ -	\$ -	\$ 100
Book Sales	\$ 1,596	\$ 1,960	\$ 1,200
Interest	\$ 2,543	\$ 1,212	\$ 1,200
<b>Total Revenues</b>	<b>\$ 93,539</b>	<b>\$ 98,490</b>	<b>\$ 77,700</b>
<b>Expenditures</b>			
Grant Expense	\$ -	\$ -	\$ -
Read-To-Win Expenses	\$ 16,151	\$ 6,812	\$ 10,000
Memorial Fund	\$ -	\$ -	\$ 100
Miscellaneous	\$ -	\$ -	\$ 100
Book Sales Expense	\$ -	\$ -	\$ 500
Transfer to GF for RTW Reimbursement	\$ 47,725	\$ 50,355	\$ 65,000
Capital Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 63,876</b>	<b>\$ 57,167</b>	<b>\$ 75,700</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ 91</b>	<b>\$ 238</b>	<b>\$ (375)</b>
<b>Ending Cash Balance</b>	<b>\$ 176,458</b>	<b>\$ 218,019</b>	<b>\$ 219,644</b>

**City of Denison  
2021/2022 Budget  
Fire Equipment Fund - Fund 040**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 10,316	\$ 4,877	\$ 5,510
<b>Revenues</b>			
Grant Money Received	\$ 1,000	\$ -	\$ -
Donations	\$ -	\$ 600	\$ 500
Interest	\$ 82	\$ 32	\$ 25
<b>Total Revenues</b>	<b>\$ 1,082</b>	<b>\$ 632</b>	<b>\$ 525</b>
<b>Expenditures</b>			
Miscellaneous Expenditures	\$ 6,521	\$ -	\$ 2,500
Smoke Alarms	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 6,521</b>	<b>\$ -</b>	<b>\$ 2,500</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 4,877</b>	<b>\$ 5,510</b>	<b>\$ 3,535</b>



**City of Denison  
2021/2022 Budget  
Fire Training - Fund 041**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 2,959	\$ 3,685	\$ 6,966
<b>Revenues</b>			
LEOSE Revenue	\$ 685	\$ -	\$ 700
Texas A&M Grant	\$ 5,047	\$ 3,250	\$ 1,000
Interest	\$ 41	\$ 31	\$ 15
<b>Total Revenues</b>	<b>\$ 5,772</b>	<b>\$ 3,281</b>	<b>\$ 1,715</b>
<b>Expenditures</b>			
Training	\$ 5,047	\$ -	\$ 2,000
<b>Total Expenditures</b>	<b>\$ 5,047</b>	<b>\$ -</b>	<b>\$ 2,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 3,685</b>	<b>\$ 6,966</b>	<b>\$ 6,681</b>

**City of Denison  
2021/2022 Budget  
Homeland Security Grant Fund - Fund 044**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 1,984	\$ 2,009	\$ 2,021
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ 25,000
Interest	\$ 25	\$ 12	\$ 20
<b>Total Revenues</b>	<b>\$ 25</b>	<b>\$ 12</b>	<b>\$ 25,020</b>
<b>Expenditures</b>			
AFG Grant Expenses	\$ -	\$ -	\$ 25,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 2,009</b>	<b>\$ 2,021</b>	<b>\$ 2,041</b>

**City of Denison  
2021/2022 Budget  
Federal Relief Fund - Fund 045**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ 3,669,895
<b>Revenues</b>			
Revenue	\$ -	\$ 3,663,306	\$ 3,663,306
Interest	\$ -	\$ 6,589	\$ 2,900
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 3,669,895</b>	<b>\$ 3,666,206</b>
<b>Expenditures</b>			
W/S Infrastructure Capital	\$ -	\$ -	\$ 1,555,500
Public Health & Public Safety Capital	\$ -	\$ -	\$ 2,879,465
Projects	\$ -	\$ -	\$ 2,000,000
Revenue Recovery	\$ -	\$ -	\$ 900,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,334,965</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 3,669,895</b>	<b>\$ 1,136</b>

**City of Denison  
2021/2022 Budget  
Police Equipment Fund - Fund 050**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 3,900	\$ 296	\$ 3,094
<b>Revenues</b>			
Grant Money Received	\$ 3,347	\$ 10,426	\$ 1,000
Interest	\$ 1	\$ 10	\$ 5
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 3,348</b>	<b>\$ 10,436</b>	<b>\$ 1,005</b>
<b>Expenditures</b>			
Miscellaneous Expenditures	\$ 6,952	\$ 9,239	\$ 1,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 6,952</b>	<b>\$ 9,239</b>	<b>\$ 1,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ 1,601</b>	<b>\$ (1,601)</b>
<b>Ending Cash Balance</b>	<b>\$ 296</b>	<b>\$ 3,094</b>	<b>\$ 1,497</b>

**City of Denison  
2021/2022 Budget  
Vehicle Seizures Fund - Fund 055**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ 1,043	\$ 1,256	\$ 1,263
<b>Revenues</b>			
Money Received	\$ -	\$ -	\$ -
Interest	\$ 213	\$ 7	\$ 10
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 213</b>	<b>\$ 7</b>	<b>\$ 10</b>
<b>Expenditures</b>			
Various Expense	\$ -	\$ -	\$ -
	<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>\$ 1,256</b>	<b>\$ 1,263</b>	<b>\$ 1,273</b>

**City of Denison  
2021/2022 Budget  
PID 1 - Fund 061**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ 4,220
<b>Revenues</b>			
Revenue	\$ -	\$ 15,000	\$ 10,000
Interest	\$ -	\$ 23	\$ 15
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 15,023</b>	<b>\$ 10,015</b>
<b>Expenditures</b>			
Expenses	\$ -	\$ 10,803	\$ 10,000
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 10,803</b>	<b>\$ 10,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 4,220</b>	<b>\$ 4,235</b>

**City of Denison  
2021/2022 Budget  
THF Park Fund - Fund 067**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ 35
<b>Revenues</b>			
Revenue	\$ -	\$ 35	\$ 250
Interest	\$ -	\$ 1	\$ 1
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 35</b>	<b>\$ 251</b>
<b>Expenditures</b>			
Expenses	\$ -	\$ -	\$ -
	<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>\$ 35</b>	<b>\$ 286</b>

**City of Denison  
2021/2022 Budget  
Special Events Fund - Fund 069**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 3,044	\$ 18,693	\$ 19,576
<b>Revenues</b>			
Main Street Inc	\$ 1,090	\$ 1,660	\$ 2,000
Doc Holliday	\$ 3,250	\$ 8,738	\$ 5,000
July 4th	\$ 6,225	\$ 3,650	\$ 10,000
Bark & Paws	\$ -	\$ -	\$ 4,000
Ice Rink	\$ 69,043	\$ 112,082	\$ 95,000
Eisenhower Birthday	\$ -	\$ -	\$ -
Music On Main	\$ 10,925	\$ 22,007	\$ 25,000
Miscellaneous	\$ 12,635	\$ 2,765	\$ 6,000
Interest	\$ 13	\$ 11	\$ 5
<b>Total Revenues</b>	<b>\$ 103,180</b>	<b>\$ 150,913</b>	<b>\$ 147,005</b>
<b>Expenditures</b>			
Main Street Inc	\$ 1,123	\$ 926	\$ 2,000
Doc Holliday	\$ 3,250	\$ 8,738	\$ 5,000
July 4th	\$ 6,225	\$ 3,650	\$ 10,000
Bark & Paws	\$ 531	\$ 778	\$ 4,000
Ice Rink	\$ 65,604	\$ 112,082	\$ 95,000
Eisenhower Birthday	\$ -	\$ -	\$ -
Music On Main	\$ 25	\$ 32,907	\$ 25,000
Miscellaneous	\$ 8,985	\$ 2,218	\$ 6,000
<b>Total Expenditures</b>	<b>\$ 85,742</b>	<b>\$ 161,299</b>	<b>\$ 147,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (1,789)</b>	<b>\$ 11,270</b>	<b>\$ (12,022)</b>
<b>Ending Cash Balance</b>	<b>\$ 18,693</b>	<b>\$ 19,576</b>	<b>\$ 7,560</b>



**City of Denison  
2021/2022 Budget  
Park Dedication Fee Fund - Fund 070**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ 48,069
<b>Revenues</b>			
Revenues-Hyde Park Apartments	\$ -	\$ 48,000	\$ -
Interest	\$ -	\$ 69	\$ 75
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ 48,069</b>	<b>\$ 75</b>
<b>Expenditures</b>			
Expenses	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Transfers/Audit Adjustments/Accruals</b>			
<b>Ending Cash Balance</b>	<b>\$ -</b>	<b>\$ 48,069</b>	<b>\$ 48,144</b>

**City of Denison  
2021/2022 Budget  
Parks & Recreation Fund - Fund 071**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ 515,197	\$ 426,961	\$ 463,829
<b>Revenues</b>			
General Park Maint Fee	\$ 130,507	\$ 137,861	\$ 135,000
Aquatic Fund Fee	\$ 310,659	\$ 330,128	\$ 325,000
Waterloo Park Fee	\$ 90,374	\$ 96,559	\$ 95,000
Miscellaneous Revenue	\$ -	\$ -	\$ -
Trail Grant Reimbursement	\$ 13,340	\$ 176,661	\$ -
Billing Penalties & Interest	\$ -	\$ 2,311	\$ -
Interest	\$ 7,459	\$ 3,309	\$ 2,700
<b>Total Revenues</b>	<b>\$ 552,340</b>	<b>\$ 746,830</b>	<b>\$ 557,700</b>
<b>Expenditures</b>			
<b>General Park Maintenance Fee (071-000-09700)</b>			
Park Improvement Projects	\$ -	\$ -	\$ -
THF Inclusive Equipment	\$ 79,730	\$ -	\$ -
Katy Trail Repayment to General Fund	\$ 73,000	\$ 73,000	\$ 74,979
Katy Trail Phase I	\$ 8,768	\$ -	\$ -
Parks & Trails Master Plan	\$ -	\$ 67,906	\$ 106,094
<b>Total</b>	<b>\$ 161,498</b>	<b>\$ 140,906</b>	<b>\$ 181,073</b>
<b>Aquatic Fund Fee (071-000-09750)</b>			
Aquatic Fund Transfer	\$ 269,444	\$ 216,616	\$ 260,000
Miscellaneous Aquatic Expenses	\$ 6,728	\$ -	\$ -
Chemical Controller	\$ 9,385	\$ -	\$ -
Deck Repair	\$ -	\$ -	\$ 26,000
Deck Heater	\$ -	\$ -	\$ 8,500
Aquatic Fees Refunded	\$ 51,026	\$ -	\$ -
Aquatic Feasibility Study	\$ -	\$ -	\$ 9,500
<b>Total</b>	<b>\$ 336,583</b>	<b>\$ 216,616</b>	<b>\$ 304,000</b>
<b>Waterloo Park Fee (071-000-09780)</b>			
Waterloo Park Trail (City Match)	\$ 5,658	\$ 83,097	\$ -
Waterloo Park (Grant Reimbursed)	\$ 10,500	\$ 175,272	\$ -
Parks & Trails Master Plan (Waterloo Portion)	\$ -	\$ -	\$ 9,000
Waterloo Park Improvements	\$ -	\$ 68,444	\$ -
Trout/Catfish (Waterloo)	\$ 8,999	\$ 8,999	\$ 9,000
Park Art	\$ 302	\$ -	\$ -
Kayak Rental	\$ 33,687	\$ -	\$ -
Miscellaneous Expenses	\$ -	\$ -	\$ 35,000
<b>Total</b>	<b>\$ 59,146</b>	<b>\$ 335,812</b>	<b>\$ 53,000</b>
Receivables write-off	\$ 10,998	\$ 13,005	\$ -
<b>Total Expenditures</b>	<b>\$ 568,225</b>	<b>\$ 706,339</b>	<b>\$ 538,073</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (72,350)</b>	<b>\$ (3,623)</b>	<b>\$ (1,035)</b>
<b>Ending Cash Balance</b>	<b>\$ 426,961</b>	<b>\$ 463,829</b>	<b>\$ 482,421</b>

**City of Denison  
2021/2022 Budget  
Law Enforcement Forfeiture Fund - Fund 073**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 20,524	\$ 10,335	\$ 27,822
<b>Revenues</b>			
Seizure Funds Awarded	\$ 9,757	\$ 24,805	\$ 15,000
Sale of Forfeited Property	\$ -	\$ -	\$ -
Auctioned Forfeitures/Direct Payments from DA	\$ -	\$ -	\$ -
Interest	\$ 255	\$ 83	\$ 25
<b>Total Revenues</b>	<b>\$ 10,012</b>	<b>\$ 24,888</b>	<b>\$ 15,025</b>
<b>Expenditures</b>			
Grayson County Attorney's Office	\$ 2,439	\$ 6,201	\$ 3,750
Returned Funds	\$ -	\$ -	\$ -
Law Enforcement Expenses	\$ 9,362	\$ 500	\$ 10,000
SCU Vehicle	\$ 8,400	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 20,201</b>	<b>\$ 6,701</b>	<b>\$ 13,750</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ (700)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 10,335</b>	<b>\$ 27,822</b>	<b>\$ 29,097</b>

**City of Denison  
2021/2022 Budget  
Canine Fund - Fund 077**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 686	\$ 29,692	\$ 3,112
<b>Revenues</b>			
Revenue	\$ 3,961	\$ 6,300	\$ -
Rotary Club Donation	\$ 25,000	\$ -	\$ -
Interest	\$ 45	\$ 114	\$ 75
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 29,006</b>	<b>\$ 6,414</b>	<b>\$ 75</b>
<b>Expenditures</b>			
Expenses	\$ -	\$ 32,994	\$ 2,500
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 32,994</b>	<b>\$ 2,500</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 29,692</b>	<b>\$ 3,112</b>	<b>\$ 687</b>

**City of Denison  
2021/2022 Budget  
Sister City Fund - Fund 078**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 16,956	\$ 16,333	\$ 16,333
<b>Revenues</b>			
Munson Foundation	\$ -	\$ -	\$ 19,000
Memberships/Fees	\$ 2,150	\$ -	\$ 3,500
Interest	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 2,150</b>	<b>\$ -</b>	<b>\$ 22,500</b>
<b>Expenditures</b>			
Travel Expenses	\$ 457	\$ -	\$ 19,000
Non Refundable Expenses	\$ 365	\$ -	\$ -
Refunded Memberships/Fees Due to COVID	\$ 1,950	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 2,772</b>	<b>\$ -</b>	<b>\$ 19,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 16,333</b>	<b>\$ 16,333</b>	<b>\$ 19,833</b>

**City of Denison  
2021/2022 Budget  
Cemetery Care Fund - Fund 081**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ 11,002	\$ 11,134	\$ 4,350
<b>Revenues</b>			
Interest	\$ 132	\$ 63	\$ 50
<b>Total Revenues</b>	<b>\$ 132</b>	<b>\$ 63</b>	<b>\$ 50</b>
<b>Expenditures</b>			
Miscellaneous	\$ -	\$ 6,847	\$ 4,400
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 6,847</b>	<b>\$ 4,400</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 11,134</b>	<b>\$ 4,350</b>	<b>\$ -</b>

**City of Denison  
2021/2022 Budget  
Law Enforcement - Seizure Fund - Fund 083**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 73,752	\$ 115,967	\$ 103,901
<b>Revenues</b>			
Seized Funds	\$ 51,972	\$ 12,739	\$ 10,000
Interest	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 51,972</b>	<b>\$ 12,739</b>	<b>\$ 10,000</b>
<b>Expenditures</b>			
Return of Seized Money	\$ -	\$ -	\$ -
Funds Awarded to the City	\$ 9,757	\$ 24,805	\$ 15,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 9,757</b>	<b>\$ 24,805</b>	<b>\$ 15,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 115,967</b>	<b>\$ 103,901</b>	<b>\$ 98,901</b>

**City of Denison  
2021/2022 Budget  
Police Training - Fund 084**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
LEOSE Revenue	\$ 3,464	\$ 3,107	\$ 3,000
Interest	\$ 24	\$ 11	\$ 15
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 3,488</b>	<b>\$ 3,118</b>	<b>\$ 3,015</b>
<b>Expenditures</b>			
Expenditures	\$ 3,488	\$ 3,118	\$ 3,015
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 3,488</b>	<b>\$ 3,118</b>	<b>\$ 3,015</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  
2021/2022 Budget  
Cemetery Pre-Pay O&C Fund - Fund 086**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 144,815	\$ 145,760	\$ 145,071
<b>Revenues</b>			
Revenue	\$ 6,570	\$ 8,020	\$ 12,000
Interest	\$ 2,315	\$ 1,291	\$ 1,200
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 8,885</b>	<b>\$ 9,311</b>	<b>\$ 13,200</b>
<b>Expenditures</b>			
Transfer to General Fund	\$ 6,570	\$ 8,020	\$ 12,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 6,570</b>	<b>\$ 8,020</b>	<b>\$ 12,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ (1,370)</b>	<b>\$ (1,980)</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 145,760</b>	<b>\$ 145,071</b>	<b>\$ 146,271</b>

**City of Denison  
2021/2022 Budget  
Tree Mitigation Fund - Fund 088**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ -	\$ -
<b>Revenues</b>			
Revenue	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>			
Expense	\$ -	\$ -	\$ -
	<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>\$ -</b>

**City of Denison  
2021/2022 Budget  
Truancy & Prevention Diversion Fund - Fund 089**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ -	\$ 2,916	\$ 14,951
<b>Revenues</b>			
Revenue	\$ 2,906	\$ 11,982	\$ 10,000
Interest	\$ 10	\$ 53	\$ 200
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 2,916</b>	<b>\$ 12,034</b>	<b>\$ 10,200</b>
<b>Expenditures</b>			
Expense	\$ -	\$ -	\$ -
	<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>\$ 2,916</b>	<b>\$ 14,951</b>	<b>\$ 25,151</b>

**City of Denison  
2021/2022 Budget  
Municipal Court Building Security Fund - Fund 090**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 2,373	\$ 4,236	\$ 16,970
<b>Revenues</b>			
Court Fees	\$ 5,808	\$ 12,671	\$ 10,000
Interest	\$ 25	\$ 63	\$ 120
<b>Total Revenues</b>	<b>\$ 5,833</b>	<b>\$ 12,734</b>	<b>\$ 10,120</b>
<b>Expenditures</b>			
Miscellaneous Expenses	\$ 3,970	\$ -	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 3,970</b>	<b>\$ -</b>	<b>\$ 10,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 4,236</b>	<b>\$ 16,970</b>	<b>\$ 17,090</b>

**City of Denison  
2021/2022 Budget  
Municipal Court Technology Fund - Fund 091**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 16,812	\$ 20,623	\$ 28,609
<b>Revenues</b>			
Revenue	\$ 6,270	\$ 10,817	\$ 9,000
Interest	\$ 231	\$ 141	\$ 100
<b>Total Revenues</b>	<b>\$ 6,501</b>	<b>\$ 10,958</b>	<b>\$ 9,100</b>
<b>Expenditures</b>			
Incode Court Notify	\$ -	\$ -	\$ 6,000
Incode Training	\$ 650	\$ -	\$ 2,000
Electronic Signature Pads	\$ 1,422	\$ -	\$ -
Miscellaneous Expenses	\$ 619	\$ 2,972	\$ 8,000
Incode 10 Upgrade	\$ -	\$ -	\$ 12,000
<b>Total Expenditures</b>	<b>\$ 2,690</b>	<b>\$ 2,972</b>	<b>\$ 28,000</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 20,623</b>	<b>\$ 28,609</b>	<b>\$ 9,709</b>

**City of Denison  
2021/2022 Budget  
Municipal Jury Fund - Fund 092**

	Actual 2020	Estimated 2021	Budgeted 2022
Beginning Cash Balance	\$ -	\$ 58	\$ 298
<b>Revenues</b>			
Revenue	\$ 58	\$ 239	\$ 300
Interest	\$ -	\$ 1	\$ 5
<b>Total Revenues</b>	<b>\$ 58</b>	<b>\$ 240</b>	<b>\$ 305</b>
<b>Expenditures</b>			
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>\$ 58</b>	<b>\$ 298</b>	<b>\$ 603</b>

**City of Denison  
2021/2022 Budget  
Federally Forfeited Funds - Fund 093**

	<b>Actual 2020</b>	<b>Estimated 2021</b>	<b>Budgeted 2022</b>
Beginning Cash Balance	\$ 130,258	\$ 92,327	\$ 58,848
<b>Revenues</b>			
Revenue	\$ 611	\$ -	\$ -
Interest	\$ 1,375	\$ 447	\$ 350
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 1,986</b>	<b>\$ 447</b>	<b>\$ 350</b>
<b>Expenditures</b>			
Miscellaneous Expenses	\$ 39,917	\$ 33,926	\$ 25,000
SCU Vehicle	\$ -	\$ -	\$ 8,400
Capital Requests	\$ -	\$ -	\$ 10,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 39,917</b>	<b>\$ 33,926</b>	<b>\$ 43,400</b>
<b>Transfers/Audit Adjustments/Accruals</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 92,327</b>	<b>\$ 58,848</b>	<b>\$ 15,798</b>

# **SUPPLEMENTAL INFORMATION**





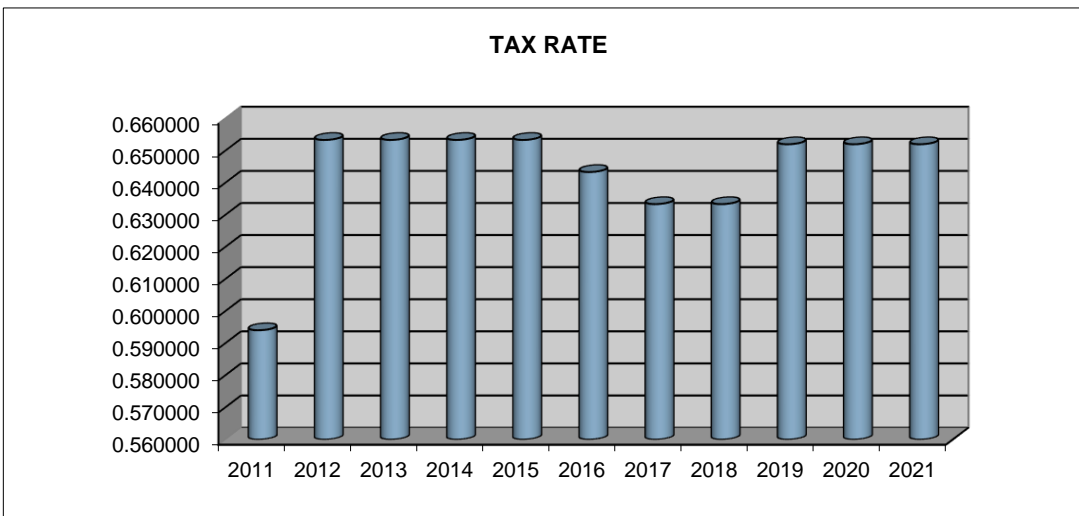
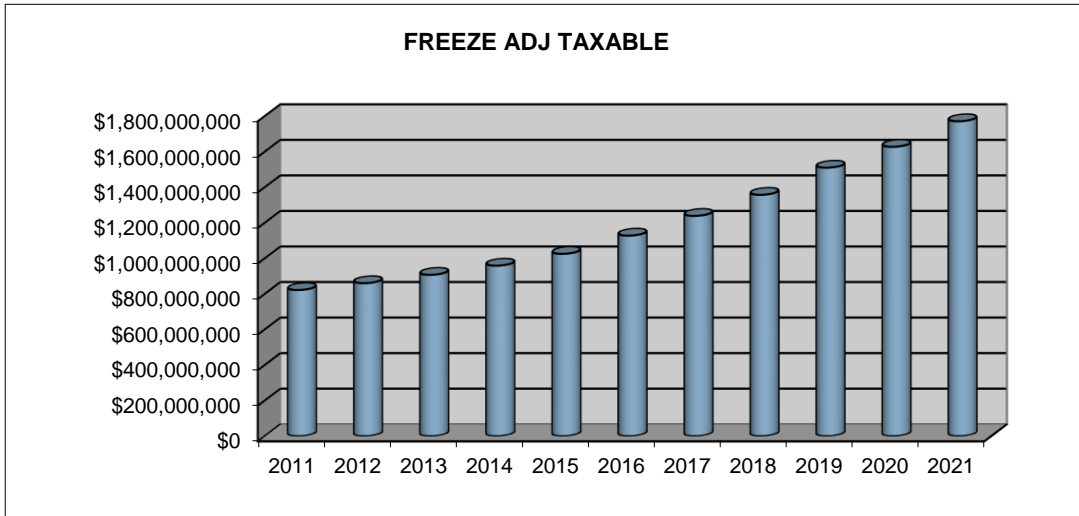
**City of Denison, Texas**

**Statistics**

Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2020 Census)	24,479
Population (2021 Estimate)	24,705
Area in Square Miles	29.11
Land	29.05
Water	0.6
Fire Protection / EMS Service (Oct 2020 - Sep 2021)	
Fire Runs	1,056
EMS Runs	4,984
Number of Employees	48
Police Protection (Oct 2020 - Sep 2021)	
Calls for Service	20,816
Alarm Responses	852
Arrests	1,411
Animal Control Calls	2,256
Number of Sworn Officers	51
Municipal Water Utility (Oct 2020 - Sep 2021)	
Active Residential Accounts	9,727
Active Commercial Accounts	1,162
Active Industrial Accounts	9
Daily Average Consumption (Gallons)	90,789
Number of Parks	14
Total Park Acreage	587.7
Community Development (Oct 2020 - Sep 2021)	
Number of Houses Demolished	24
Number of Houses Rehabilitated	0
Building Permits (Oct 2020 - Sep 2021)	1856
New Residence Permits	231
New Non-Residence Permits	6
Accessory Buildings	61
Carports / Garages	9
Residence Add / Alt	120
Non-Residence Add / Alt	38
Demolition - Commercial/Residential	32
Electrical - Commercial/Residential	131
Irrigation - Commercial/Residential	63
Swimming Pool - Above/In Ground	17
Certificate of Occupancy Permit	84
Sign Permits	86
Fire Permits	69
Plumbing Permits	210
Mechanical Permits	86
Roofing Permits	149
Fence Permit	204
Various Other Permits	260

## City of Denison 2021/2022 Budget Analysis of Property Valuations and Tax Rates

TAX YEAR	FREEZE ADJ TAXABLE	TAX RATE	TAXES ASSESSED
2011	\$822,263,978	0.594072	\$4,884,840
2012	\$860,692,018	0.653377	\$5,635,408
2013	\$907,759,678	0.653377	\$5,931,093
2014	\$959,242,870	0.653377	\$6,267,472
2015	\$1,025,857,299	0.653377	\$6,702,716
2016	\$1,128,274,899	0.643377	\$7,259,061
2017	\$1,239,379,446	0.633377	\$7,849,944
2018	\$1,357,822,666	0.633377	\$8,600,136
2019	\$1,510,467,960	0.652034	\$9,848,765
2020	\$1,627,858,207	0.652034	\$10,614,189
<b>2021</b>	<b>\$1,771,666,236</b>	0.652034	<b>\$11,551,866</b>



**City of Denison  
2021/2022 Budget  
Full-Time Budgeted Positions  
General Fund**

	FY18 Total Positions	FY19 Total Positions	FY20 Total Positions	FY21 Total Positions	FY22 Budgeted Positions
Figures are as of 10/1 each fiscal year.					
<b>Division 002: Executive Services (Council Included)</b>					
	10	10	10	11	12
<b>Division 003: Main Street</b>					
	2	2	2	2	2
<b>Division 007: Office of the City Marshal</b>					
	0	0	1	1	1
<b>Division 008: Cemeteries</b>					
	5	4	4	5	5
<b>Division 009: Information Technology</b>					
	5	4	4	5	5
<b>Division 010: Employee Services</b>					
	3	4	3	3	3
<b>Division 011: Accounting</b>					
	5	6	6	6	7
<b>Division 015: Municipal Court</b>					
	3	4	4	4	3
<b>Division 016: Public Library</b>					
	8	10	10	10	10
<b>Division 017: Marketing &amp; Tourism</b>					
	0	0	1	1	1
<b>Division 018: Community Engagement</b>					
	0	1	1	2	1
<b>Division 020: Police</b>					
	51	53	53	55	59
<b>Division 022: Animal Services</b>					
	2	2	2	2	3
<b>Division 023: Communications</b>					
	11	11	11	11	13
<b>Division 024: Denison Fire Rescue</b>					
	57	56	56	58	58
<b>Division 030: Planning</b>					
	3	3	4	4	4
<b>Division 037: Building Permitting &amp; Inspections</b>					
	5	6	6	6	6
<b>Division 038: Code Compliance</b>					
	5	5	5	5	6
<b>Division 044: Refuse Collection</b>					
	14	14	15	15	16
<b>Division 046: Building Maintenance</b>					
	1	1	1	1	1
<b>Division 055: Traffic &amp; Markings</b>					
	2	2	2	2	2
<b>Division 057: Street Maintenance</b>					
	10	9	9	10	13
<b>Division 058: Demolition</b>					
	1	1	1	1	1
<b>Division 060: Fleet &amp; Facility Services</b>					
	6	6	6	7	7
<b>Division 069: Community Center</b>					
	1	0	0	0	0
<b>Division 070: Parks</b>					
	12	11	11	8	10
<b>Division 071: Recreation</b>					
	3	0	2	5	4
<b>Division 074: THF Park</b>					
	0	2	3	4	4
<b>Division 075: Aquatics</b>					
	2	2	3	3	3
<b>Total Full-Time Budgeted Positions</b>	<b>227</b>	<b>229</b>	<b>236</b>	<b>247</b>	<b>260</b>

**City of Denison  
2021/2022 Budget  
Full-Time Budgeted Positions  
Utility Fund**

	FY18 Total Positions	FY19 Total Positions	FY20 Total Positions	FY21 Total Positions	FY22 Budgeted Positions
Figures are as of 10/1 each fiscal year.					
<b>Division 080: Water Treatment</b>					
	13	12	12	12	13
<b>Division 082: Laboratory Services</b>					
	2	2	2	3	3
<b>Division 084: Utilities</b>					
	11	19	19	20	23
<b>Division 085: Meter Service</b>					
	5	4	5	5	5
<b>Division 086: Wastewater Collection</b>					
	6	0	0	0	0
<b>Division 088: Paw Paw WWT</b>					
	12	12	12	12	12
<b>Division 090: Environmental Services</b>					
	2	2	2	3	3
<b>Division 091: Utilities Customer Service</b>					
	5	5	5	5	5
<b>Division 093: Public Works Administration</b>					
	5	8	9	5	6
<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>65</b>	<b>68</b>	<b>70</b>	<b>69</b>	<b>74</b>

# 2021 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Denison

903-465-2720

Taxing Unit Name

Phone (area code and number)

300 W Main, Denison, Texas 75020

cityofdenison.com

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

Taxing Unit's Website Address

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

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

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

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

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

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 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>	\$ 1,907,049,254
2.	<b>2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 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 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 287,282,633
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 1,619,766,621
4.	<b>2020 total adopted tax rate.</b>	\$ 0.652034 /\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: ..... \$ _____ B. 2020 values resulting from final court decisions: ..... - \$ _____ C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: ..... \$ 10,551,019 B. 2020 disputed value: ..... - \$ 10,551,019 C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<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.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>1,619,766,621</u>
9.	<b>2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$ <u>99,839</u>
10.	<p><b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> 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 2021 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2020 market value: ..... \$ <u>75,151</u></p> <p><b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: ..... + \$ <u>3,737,890</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>3,813,041</u>
11.	<p><b>2020 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 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.</p> <p><b>A. 2020 market value:</b> ..... \$ <u>32,800</u></p> <p><b>B. 2021 productivity or special appraised value:</b> ..... - \$ <u>72</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>32,728</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>3,945,608</u>
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 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.	\$ <u>167,050,904</u>
14.	<b>2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>1,448,770,109</u>
15.	<b>Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>9,446,473</u>
16.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. 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 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$ <u>222</u>
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>9,446,695</u>
18.	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> 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></p> <p><b>A. Certified values:</b> ..... \$ <u>2,071,660,045</u></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0</u></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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> ..... - \$ <u>246,190,294</u></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D.</p>	\$ <u>1,825,469,751</u>

<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(13)  
<sup>11</sup> Tex. Tax Code § 26.012, 26.04(c-2)  
<sup>12</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> <b>A. 2021 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> ..... \$ <u>3,605,380</u> <b>B. 2021 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> ..... + \$ <u>0</u> <b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>3,605,380</u>	
20.	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>299,993,809</u>
21.	<b>2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>1,529,081,322</u>
22.	<b>Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$ <u>20,571</u>
23.	<b>Total 2021 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 2020. 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, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$ <u>69,068,561</u>
24.	<b>Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$ <u>69,089,132</u>
25.	<b>Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>1,459,992,190</u>
26.	<b>2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.647037</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 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>2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$ <u>0.544451</u> /\$100
29.	<b>2020 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> .	\$ <u>1,619,766,621</u>

<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.	<b>Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>8,818,835</u>
31.	<b>Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding tax year 2020.</b> Enter the amount of M&amp;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 2020. This line applies only to tax years preceding tax year 2020. .... + \$ <u>188</u></p> <p><b>B. 2020 taxes in TIF.</b> 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 2021 captured appraised value in Line 18D, enter 0. .... - \$ <u>482,398</u></p> <p><b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u></p> <p><b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>-482,210</u></p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ <u>8,336,625</u>
32.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,459,992,190</u>
33.	<b>2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.571004</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ <u>0</u></p> <p><b>B. 2020 state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.000000</u>/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.000000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. .... \$ <u>0</u></p> <p><b>B. 2020 indigent health care expenditures.</b> 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. .... - \$ <u>0</u></p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.000000</u>/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ <u>0.000000</u> /\$100

<sup>22</sup> [Reserved for expansion]

<sup>23</sup> Tex. Tax Code § 26.044

<sup>24</sup> Tex. Tax Code § 26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/100</p> <p><b>E.</b> 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></p> <p><b>A. 2021 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, 2020 and ending on June 30, 2021. .... \$ <u>          0</u></p> <p><b>B. 2020 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, 2019 and ending on June 30, 2020. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>0.000000</u>/100</p> <p><b>E.</b> 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 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</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 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>0.000000</u>/100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0.000000</u> /100
39.	<p><b>Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.571004</u> /100
40.	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent ..... \$ <u>2,134,431</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>0.146194</u>/100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>0.717198</u> /100
41.	<p><b>2021 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>0.742299</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): 2021 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>	\$ <u>0.000000</u> /\$100
42.	<p><b>Total 2021 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><b>A. Debt</b> 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 ..... \$ <u>1,738,821</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>250,000</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ <u>1,488,821</u>
43.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>1,488,821</u>
45.	<p><b>2021 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>100.00000</u>%</p> <p><b>B.</b> Enter the 2020 actual collection rate. .... <u>95.67000</u>%</p> <p><b>C.</b> Enter the 2019 actual collection rate. .... <u>95.57000</u>%</p> <p><b>D.</b> Enter the 2018 actual collection rate. .... <u>96.07000</u>%</p> <p><b>E.</b> 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>	<u>100.00000</u> %
46.	<b>2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>1,488,821</u>
47.	<b>2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,529,081,322</u>
48.	<b>2021 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.097367</u> /\$100
49.	<b>2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.839666</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2021 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>	\$ <u>0.000000</u> /\$100

<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 2021 county voter-approval tax rate.	\$ _____ /\$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 2020 or May 2021, 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 2020, 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>33</sup> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> 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 - <b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 2,134,431
53.	<b>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,529,081,322
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.139590 /\$100
55.	<b>2021 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> .	\$ 0.647037 /\$100
56.	<b>2021 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$ 0.000000 /\$100
57.	<b>2021 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> .	\$ 0.839666 /\$100
58.	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.700076 /\$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>2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,529,081,322
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.000000 /\$100
62.	<b>2021 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).	\$ 0.700076 /\$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 before 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 unused increment rate for that year would be zero.

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

- a tax year before 2020;<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>

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>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.045308</u> /\$100
64.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.000000</u> /\$100
65.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0.000000</u> /\$100
66.	<b>2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.045308</u> /\$100
67.	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.745384</u> /\$100

**SECTION 6: De Minimis Rate**

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<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.	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.571004</u> /\$100
69.	<b>2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,529,081,322</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.032699</u> /\$100
71.	<b>2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.097367</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.701070</u> /\$100

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

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

**NOTE: This section will not apply to any taxing units in 2021.** It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

<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)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)



In future tax years, this section will also 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.	<b>2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.00000</u> / \$100
74.	<b>Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2020 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 2020, 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 2020 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 2020 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2020 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.	\$ <u>0.000000</u> / \$100
75.	<b>Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.000000</u> / \$100
76.	<b>Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.000000</u> / \$100
80.	<b>2021 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).	\$ <u>0.000000</u> / \$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ <u>0.647037</u> / \$100
As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
<b>Voter-approval tax rate.</b> .....	\$ <u>0.745384</u> / \$100
As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
<b>De minimis rate.</b> .....	\$ <u>0.701070</u> / \$100
If applicable, enter the 2021 de minimis rate from Line 72.	

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

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

**print here** → Renee Waggoner  
Printed Name of Taxing Unit Representative

**sign here** → Renee Waggoner  
Taxing Unit Representative

August 23, 2021  
Date

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