

# CITY OF DENISON

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## Operating Budget FY 2010-2011

This budget will raise more total property taxes than last year's budget by \$302,480 (5.7%), and of that amount \$302,480 is tax revenue to be raised from new property added to the roll this year.

**CITY OF DENISON  
2010/2011**

**Elected Officials**

Robert Brady  
Mayor

David Spindle  
Mayor pro Tem

Jared Johnson  
Councilman

Obie Lee Greenleaf, Sr.  
Councilman

Michael Baecht  
Councilman

Chris Gillespie  
Councilman

Jim McClure  
Councilman

**Administrative Officials**

Larry Cruise  
City Manager

Susan Way  
Finance Director

Julie Lollar  
City Clerk

Tom Akins  
City Attorney

Glenn Northcutt  
Building Official

Jim Lovell  
Police Chief

Donna Dow  
Main Street Director

Gordan Weger  
Fire Chief

Sharon Lafitte  
Parks & Recreation Director

David Howerton  
Public Works Director

Rich Hollensed  
Human Resources Director

Tom Speakman  
Community Development Director

Alvin Bailey  
Library / IT Director

Faye Brockett  
Planning & Zoning Director

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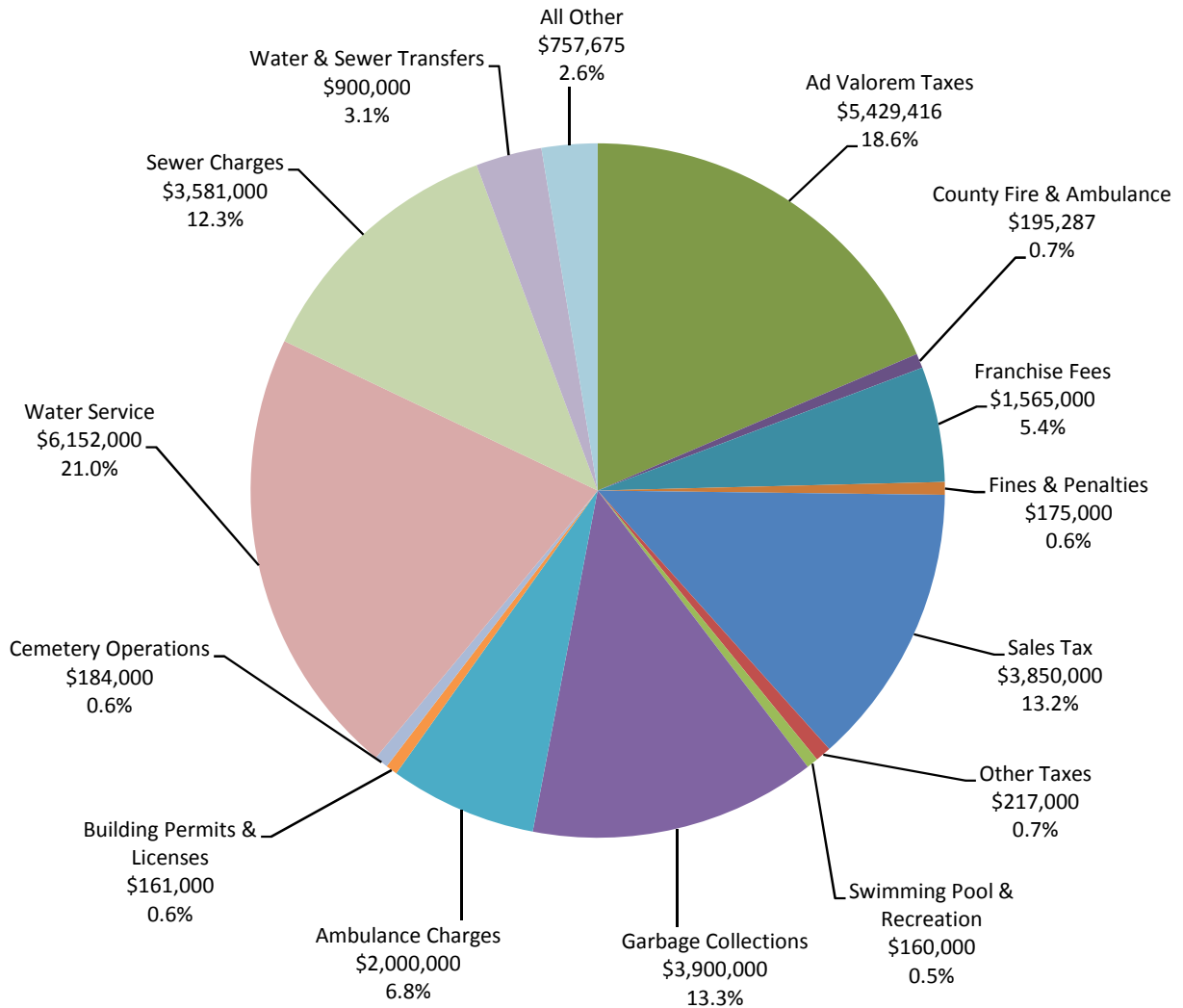
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**City of Denison  
2010/2011 Budget  
Combined Fund Totals for Operating Budget**

Classification	Actual 2009	Estimated 2010	Budgeted 2011	Fiscal Year Change	%
Revenue Totals:	\$ 27,695,694	\$ 28,519,446	\$ 29,227,378	\$ 707,932	2.5%
Expenditure Totals:	\$ 28,350,671	\$ 28,866,797	\$ 28,969,535	\$ 102,738	0.4%
Net Grand Totals:	\$ (654,977)	\$ (347,351)	\$ 257,843	\$ 605,194	-174.2%

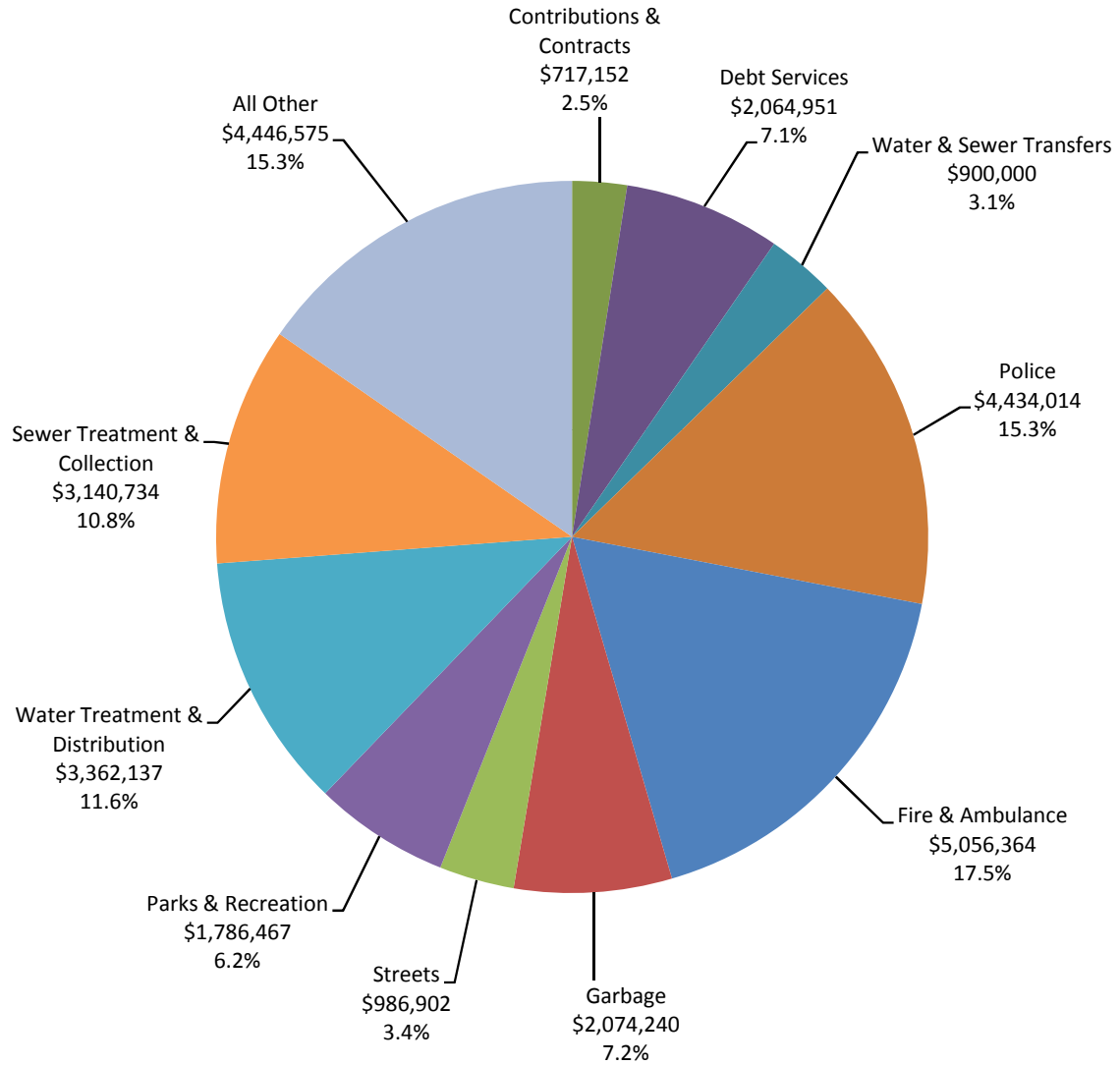
**City of Denison  
2010/2011 Budget**

**Budgeted  
Operating Revenues  
\$29,227,378**

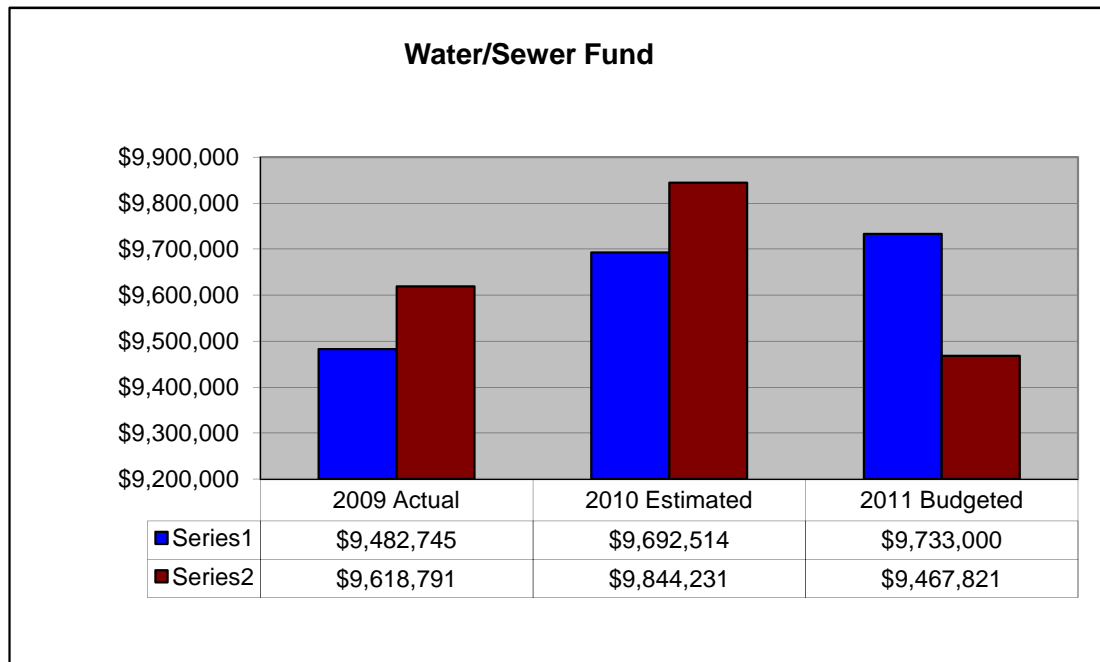
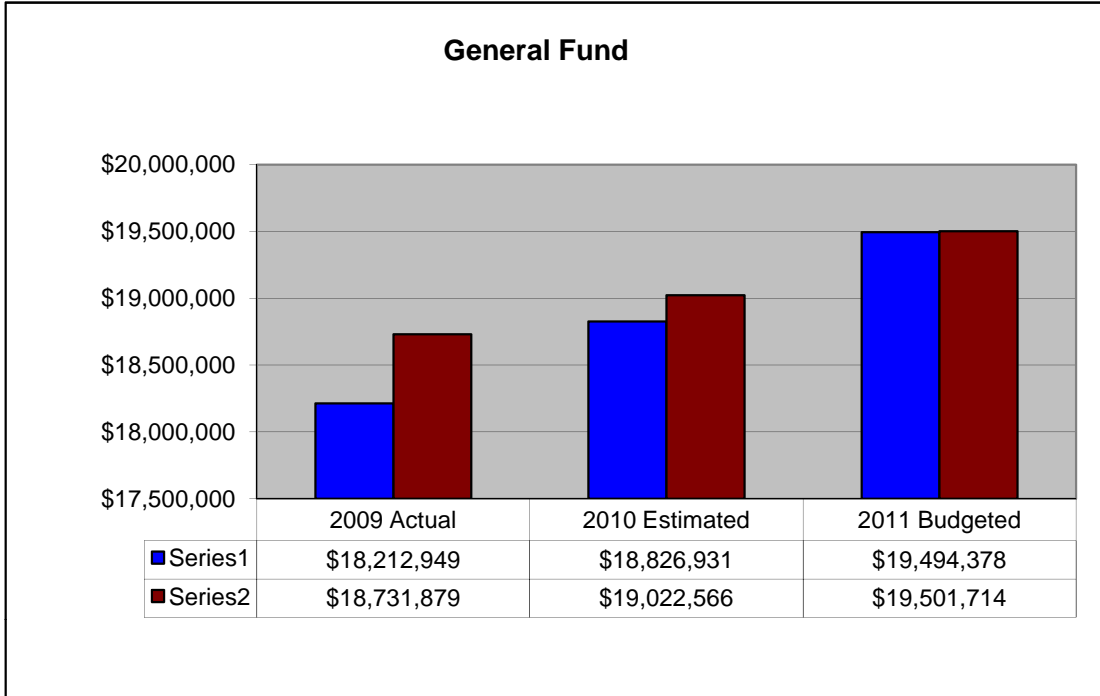


City of Denison  
2010/2011 Budget

**Budgeted  
Operating Expenditures  
\$28,969,535**



**City of Denison  
2010/2011 Budget  
3-Year Assessment**





# **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 enforcement, parks & recreational facilities, and economic development.

The following departments are funded from General Fund revenues:

- City Council
- City Manager
- Main Street
- Contracts / Agreements
- City Clerk
- Cemetery
- Legal Department
- City Marshall
- Information Technology
- Employee Services
- Accounting
- Billing / Statistics
- Municipal Court
- Public Library
- Police
- Animal Control
- Fire
- Ambulance
- Planning
- Historic Preservation
- Inspection
- Code Enforcement
- Refuse Collection
- Building Maintenance
- Public Works
- Street Signs
- Street Maintenance
- Garage
- Community Service
- Park Maintenance
- Recreation Swimming

**City of Denison  
2010/2011 Budget  
General Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>
Beginning Fund Balance	\$ 3,797,828	\$ 3,477,422	\$ 2,890,838
<b>Revenues</b>	<b>\$ 18,212,949</b>	<b>\$ 18,826,931</b>	<b>\$ 19,494,378</b>
Water Sewer Operating Transfers In	\$ 902,320	\$ 902,320	\$ 900,000
<b>Expenditures</b>	<b>\$ 18,731,879</b>	<b>\$ 19,022,566</b>	<b>\$ 19,501,714</b>
Transfer to Capital Improvements	\$ -	\$ -	\$ -
Operating Fund Reserve	\$ -	\$ -	\$ -
Contingency Fund Reserve	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ -	\$ -	\$ -
<b>Transfers/Audit Adjustments/Receivables</b>	<b>\$ 198,524</b>	<b>\$ (390,949)</b>	<b>\$ 150,000</b>
<b>Ending Cash Balance</b>	<b>\$ 3,477,422</b>	<b>\$ 2,890,838</b>	<b>\$ 3,033,502</b>

**City of Denison  
2010/2011 Budget  
General Fund Classification Totals**

<b>Classification</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
<b>Revenues</b>					
600-Revenue	\$ 18,212,949	\$ 18,826,931	\$ 19,494,378	\$ 667,447	4%
Revenue Totals:	\$ 18,212,949	\$ 18,826,931	\$ 19,494,378	\$ 667,447	4%
<b>Expenditures</b>					
100-Personnel - Personnel	\$ 12,370,680	\$ 12,884,713	\$ 13,774,148	\$ 889,435	7%
200-Contractal - Contractual	\$ 2,505,557	\$ 2,771,673	\$ 3,231,253	\$ 459,580	17%
300-Commodity - Commodities	\$ 1,513,765	\$ 1,556,554	\$ 1,621,435	\$ 64,881	4%
400-Fixed Chgs - Fixed Charges	\$ 1,714,864	\$ 1,368,859	\$ 675,368	\$ (693,491)	-51%
500-Capital - Capital Outlay	\$ 627,015	\$ 440,766	\$ 199,510	\$ (241,256)	-55%
Expenditure Totals:	\$ 18,731,879	\$ 19,022,566	\$ 19,501,714	\$ 479,148	3%
<b>Revenue Total:</b>	<b>\$ 18,212,949</b>	<b>\$ 18,826,931</b>	<b>\$ 19,494,378</b>	<b>\$ 667,447</b>	<b>4%</b>
<b>Expenditure Total:</b>	<b>\$ 18,731,879</b>	<b>\$ 19,022,566</b>	<b>\$ 19,501,714</b>	<b>\$ 479,148</b>	<b>3%</b>
<b>Fund: 001 Net Total</b>	<b>\$ (518,931)</b>	<b>\$ (195,635)</b>	<b>\$ (7,336)</b>	<b>\$ 188,299</b>	<b>-96%</b>

**City of Denison**  
**2010/2011 Budget**  
**General Fund Revenues**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
<u>Revenues</u>					
Department: 600					
6001 Current Taxes	\$ 3,184,573	\$ 3,123,295	\$ 3,695,000	\$ 571,705	18%
6002 Current Delinquent Taxes	\$ 1,453,880	\$ 1,548,269	\$ 1,629,416	\$ 81,147	5%
6003 Delinquent Taxes	\$ 112,821	\$ 42,751	\$ 105,000	\$ 62,249	146%
6004 Mixed Beverages	\$ 39,435	\$ 44,211	\$ 47,000	\$ 2,789	6%
6005 Sales Tax	\$ 3,915,463	\$ 3,825,561	\$ 3,850,000	\$ 24,439	1%
6006 Bingo Tax	\$ 5,139	\$ 3,842	\$ 5,000	\$ 1,158	30%
6007 P.I.L.O.T	\$ 11,556	\$ 11,462	\$ 20,000	\$ 8,538	74%
6008 Hotel/Motel Tax	\$ 141,231	\$ 164,530	\$ 165,000	\$ 470	0%
6009 Atmos Energy	\$ 285,417	\$ 263,369	\$ 300,000	\$ 36,631	14%
6010 TXU Energy	\$ 855,565	\$ 776,710	\$ 800,000	\$ 23,290	3%
6011 Telephone Fees	\$ 137,708	\$ 149,121	\$ 150,000	\$ 879	1%
6012 Cableone	\$ 285,049	\$ 313,621	\$ 315,000	\$ 1,379	0%
6014 W&S Franchise Fees	\$ -	\$ -	\$ -	\$ -	-
6015 Code Enforcement	\$ -	\$ -	\$ -	\$ -	-
6102 Licenses - Beverages	\$ 8,593	\$ 17,323	\$ 5,000	\$ (12,323)	-71%
6104 Permits - Building	\$ 156,032	\$ 84,705	\$ 80,000	\$ (4,705)	-6%
6105 Permits - Electrical	\$ 26,969	\$ 20,166	\$ 24,000	\$ 3,834	19%
6106 Permits - Plbg., Heat, AC	\$ 47,160	\$ 50,599	\$ 47,000	\$ (3,599)	-7%
6107 Permits - Misc	\$ 9,631	\$ 17,243	\$ 10,000	\$ (7,243)	-42%
6108 Aband. / Annex. Rev.	\$ -	\$ -	\$ -	\$ -	-
6109 Off Prem. Sign Annual Fee	\$ 7,100	\$ 6,900	\$ 6,900	\$ -	0%
6110 Registration-Elect., Plumb	\$ 32,750	\$ 25,568	\$ 30,000	\$ 4,432	17%
6201 Penalty and Interest	\$ 97,483	\$ 118,081	\$ 108,000	\$ (10,081)	-9%
6202 Traffic and Criminal	\$ 168,046	\$ 125,348	\$ 175,000	\$ 49,652	40%
6301 Refuse Disposal	\$ 4,438,470	\$ 4,216,092	\$ 3,900,000	\$ (316,092)	-7%
6302 Ambulance Service	\$ 866,440	\$ 1,826,413	\$ 2,000,000	\$ 173,587	10%
6303 Swimming Pools	\$ 142,987	\$ 120,248	\$ 125,000	\$ 4,752	4%
6305 Recreation Revenue	\$ 34,573	\$ 32,300	\$ 35,000	\$ 2,700	8%
6307 Vital Statistics	\$ 32,742	\$ 28,758	\$ 32,000	\$ -	0%
6309 Bag Sales	\$ 66,528	\$ 63,388	\$ 62,000	\$ (1,388)	-2%
6310 Special Refuse Charges	\$ 37,561	\$ 39,118	\$ 37,000	\$ (2,118)	-5%
6311 Collection Station	\$ 54,265	\$ 49,761	\$ 47,000	\$ (2,761)	-6%
6312 Concrete Box Sales	\$ -	\$ 18,450	\$ 22,000	\$ 3,550	19%
6313 Lot Sales	\$ -	\$ 48,875	\$ 70,000	\$ 21,125	43%
6314 Open/Close Fees	\$ -	\$ 61,755	\$ 75,000	\$ 13,245	21%
6315 Vault Setting/Foundation Fees	\$ -	\$ 15,929	\$ 17,000	\$ 1,071	7%
6320 Library-County Contract	\$ -	\$ -	\$ 2,000	\$ 2,000	-
6321 Library Fees	\$ -	\$ -	\$ 675	\$ 675	-
6322 Library Fines	\$ -	\$ -	\$ 2,000	\$ 2,000	-
6325 Fax & Photocopies	\$ -	\$ -	\$ 2,100	\$ 2,100	-
6401 County Ambulance Contract	\$ 101,281	\$ 104,421	\$ 105,987	\$ 1,566	1%
6402 County Fire Fighting	\$ 85,335	\$ 87,980	\$ 89,300	\$ 1,320	2%
6501 Interest Earnings	\$ 36,729	\$ 60,864	\$ 60,000	\$ (864)	-1%
6503 E-911	\$ 171,551	\$ 180,000	\$ 178,000	\$ (2,000)	-1%
6505 Capital Lease Revenue	\$ 38,036	\$ 19,585	\$ -	\$ (19,585)	-100%
6508 Police Security	\$ 22,078	\$ 11,928	\$ 15,000	\$ 3,072	26%
6510 Miscellaneous	\$ 200,454	\$ 206,075	\$ 150,000	\$ (56,075)	-27%
6511 Transfer/W&S	\$ 902,320	\$ 902,320	\$ 900,000	\$ (2,320)	0%
6512 Transfer/C.D.	\$ -	\$ -	\$ -	\$ -	-
<b>General Fund Revenues</b>	<b>\$ 18,212,949</b>	<b>\$ 18,826,931</b>	<b>\$ 19,494,378</b>	<b>\$ 664,205</b>	<b>4%</b>

**City of Denison**  
**2010/2011 Budget**  
**General Fund Department Summaries**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
<b>Expenditures</b>					
001-001 City Council	\$ 46,440	\$ 65,871	\$ 54,677	\$ (11,194)	-17%
001-002 City Manager	\$ 252,058	\$ 255,904	\$ 296,989	\$ 41,085	16%
001-003 Main Street Project	\$ 78,645	\$ 64,493	\$ 88,574	\$ 24,081	37%
001-004 Contracts/Agreements	\$ 1,265,461	\$ 1,265,851	\$ 717,152	\$ (548,699)	-43%
001-005 City Clerk	\$ 90,358	\$ 95,109	\$ 105,289	\$ 10,180	11%
001-006 Legal	\$ 258,564	\$ 325,861	\$ 281,324	\$ (44,537)	-14%
001-007 City Marshal	\$ 58,234	\$ 60,163	\$ 64,401	\$ 4,238	7%
001-008 Cemetery	\$ -	\$ 238,194	\$ 274,851	\$ 36,657	15%
001-009 Information Technology	\$ 455,211	\$ 358,346	\$ 456,263	\$ 97,917	27%
001-010 Employee Services	\$ 213,440	\$ 184,596	\$ 232,203	\$ 47,607	26%
001-011 Accounting	\$ 466,176	\$ 473,878	\$ 498,084	\$ 24,206	5%
001-012 Billing/Statistics	\$ 101,202	\$ 98,704	\$ 105,667	\$ 6,963	7%
001-015 Municipal Court	\$ 62,624	\$ 63,958	\$ 69,168	\$ 5,210	8%
001-016 Library	\$ -	\$ 700	\$ 694,271	\$ 693,571	99082%
001-020 Police/Field	\$ 4,133,663	\$ 4,008,221	\$ 4,152,474	\$ 144,253	4%
001-022 Animal Control	\$ 159,516	\$ 206,732	\$ 212,372	\$ 5,640	3%
001-024 Fire/Suppression	\$ 2,645,918	\$ 2,458,314	\$ 2,446,114	\$ (12,200)	0%
001-025 Fire/Prevention	\$ 408,257	\$ 393,564	\$ 426,132	\$ 32,568	8%
001-026 Ambulance	\$ 1,978,663	\$ 2,059,190	\$ 2,184,118	\$ 124,928	6%
001-030 Planning	\$ 167,335	\$ 151,591	\$ 172,840	\$ 21,249	14%
001-031 Historic Preservation	\$ 948	\$ 541	\$ 3,791	\$ 3,250	600%
001-037 Inspection	\$ 405,271	\$ 424,551	\$ 489,449	\$ 64,898	15%
001-038 Code Enforcement	\$ 165,325	\$ 175,310	\$ 171,217	\$ (4,093)	-2%
001-044 Refuse Collection	\$ 2,239,046	\$ 2,275,149	\$ 2,074,240	\$ (200,909)	-9%
001-046 Building Maintenance	\$ 148,021	\$ 160,305	\$ 155,749	\$ (4,556)	-3%
001-050 Administration/PW	\$ 4,494	\$ 3,619	\$ 5,875	\$ 2,256	62%
001-055 Street Signs	\$ 421,110	\$ 424,510	\$ 392,829	\$ (31,681)	-7%
001-057 Street Maintenance	\$ 524,726	\$ 615,663	\$ 594,073	\$ (21,590)	-4%
001-060 Garage	\$ 1,095,655	\$ 1,362,219	\$ 1,281,294	\$ (80,925)	-6%
001-069 Community Center	\$ 239,808	\$ 238,931	\$ 256,201	\$ 17,270	7%
001-070 Park Maintenance	\$ 390,194	\$ 400,700	\$ 421,588	\$ 20,888	5%
001-071 Recreation	\$ 540,941	\$ 604,050	\$ 617,950	\$ 13,900	2%
001-075 Swimming	\$ 420,288	\$ 413,122	\$ 490,728	\$ 77,606	19%
001-079 Garage Charges	\$ (705,712)	\$ (905,344)	\$ (986,233)	\$ (80,889)	9%
<b>General Fund Expenditures</b>	<b>\$ 18,731,879</b>	<b>\$ 19,022,566</b>	<b>\$ 19,501,714</b>	<b>\$ 479,148</b>	<b>3%</b>
<b>Revenue Total:</b>	<b>\$ 18,212,949</b>	<b>\$ 18,826,931</b>	<b>\$ 19,494,378</b>	<b>\$ 667,447</b>	<b>4%</b>
<b>Expenditure Total:</b>	<b>\$ 18,731,879</b>	<b>\$ 19,022,566</b>	<b>\$ 19,501,714</b>	<b>\$ 479,148</b>	<b>3%</b>
<b>General Fund Total:</b>	<b>\$ (518,931)</b>	<b>\$ (195,635)</b>	<b>\$ (7,336)</b>	<b>\$ 188,299</b>	

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
<b><u>Expenditures</u></b>					
Department: 001 - City Council					
8101 Social Security	\$ 268	\$ 321	\$ 322	\$ 1	0%
8110 Salaries and Wages	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0%
8201 Telephone	\$ 103	\$ 68	\$ 270	\$ 202	296%
8203 Information Technology	\$ 334	\$ 373	\$ 200	\$ (173)	-46%
8204 Postage	\$ 0	\$ 14	\$ 75	\$ 61	450%
8216 Travel/Conference	\$ 6,442	\$ 3,835	\$ 8,000	\$ 4,165	109%
8218 Training and Tuition	\$ 495	\$ 40	\$ 2,000	\$ 1,960	4900%
8270 Professional Fees	\$ 121	\$ 48,738	\$ 30,000	\$ (18,738)	-38%
8276 Copier	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8278 Printing and Binding	\$ 146	\$ 493	\$ 1,000	\$ 507	103%
8282 Membership/Subscriptions	\$ 3,169	\$ 3,147	\$ 3,100	\$ (47)	-1%
8301 Office Supplies	\$ 377	\$ 1,092	\$ 1,010	\$ (82)	-8%
8302 Service Awards	\$ 10	\$ 60	\$ 200	\$ 140	234%
8305 Hospitality	\$ 1,101	\$ 878	\$ 1,000	\$ 122	14%
8312 Food	\$ 333	\$ 1,145	\$ 800	\$ (345)	-30%
8330 Department Supplies	\$ 29,342	\$ 1,467	\$ 1,500	\$ 33	2%
<b>Department Total: City Council</b>	<b>\$ 46,440</b>	<b>\$ 65,871</b>	<b>\$ 54,677</b>	<b>\$ (11,194)</b>	<b>-17.0%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 002 - City Manager					
8101 Social Security	\$ 11,818	\$ 11,840	\$ 14,577	\$ 2,737	23%
8102 Retirement TMRS	\$ 24,966	\$ 27,014	\$ 30,061	\$ 3,047	11%
8104 Employee Insurance	\$ 11,025	\$ 11,701	\$ 12,063	\$ 362	3%
8105 Workmens Compensation	\$ 611	\$ 893	\$ 1,081	\$ 188	21%
8108 Longevity	\$ 1,285	\$ 1,345	\$ 1,405	\$ 60	4%
8110 Salaries and Wages	\$ 184,973	\$ 186,776	\$ 190,552	\$ 3,776	2%
8201 Telephone	\$ 6,630	\$ 6,954	\$ 7,000	\$ 46	1%
8203 Information Technology	\$ -	\$ -	\$ 300	\$ 300	-
8204 Postage	\$ 115	\$ 81	\$ 250	\$ 169	208%
8216 Travel/Conference	\$ 1,357	\$ 305	\$ 2,000	\$ 1,695	555%
8220 Car Allowance	\$ 5,400	\$ 5,400	\$ 5,400	\$ -	0%
8270 Professional Fees	\$ 60	\$ 35	\$ 24,500	\$ 24,465	69900%
8276 Copier	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8282 Membership/Subscriptions	\$ 1,552	\$ 1,759	\$ 4,000	\$ 2,241	127%
8301 Office Supplies	\$ 2,183	\$ 1,799	\$ 2,800	\$ 1,001	56%
8302 Service Awards	\$ 83	\$ -	\$ -	\$ -	-
<b>Department Total: City Manager</b>	<b>\$ 252,058</b>	<b>\$ 255,904</b>	<b>\$ 296,989</b>	<b>\$ 41,085</b>	



**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 003 - Main Street Project					
8101 Social Security	\$ 4,101	\$ 2,970	\$ 4,113	\$ 1,143	39%
8102 Retirement TMRS	\$ 7,172	\$ 5,537	\$ 8,488	\$ 2,951	53%
8104 Employee Insurance	\$ 5,512	\$ 4,276	\$ 5,914	\$ 1,638	38%
8105 Workmens Compensation	\$ 117	\$ 194	\$ 235	\$ 41	21%
8108 Longevity	\$ 405	\$ 325	\$ -	\$ (325)	-100%
8110 Salaries and Wages	\$ 50,405	\$ 36,565	\$ 52,441	\$ 15,876	43%
8201 Telephone	\$ 977	\$ 721	\$ 800	\$ 79	11%
8203 Information Technology	\$ 313	\$ -	\$ 400	\$ 400	-
8204 Postage	\$ 572	\$ 492	\$ 700	\$ 208	42%
8216 Travel/Conference	\$ 775	\$ 1,701	\$ 3,320	\$ 1,619	95%
8220 Car Allowance	\$ 4,200	\$ 2,975	\$ 4,200	\$ 1,225	41%
8262 Electricity	\$ 124	\$ 117	\$ 128	\$ 11	9%
8274 Advertising	\$ 1,016	\$ 190	\$ 1,000	\$ 810	426%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ -	\$ 3,579	\$ 3,800	\$ 221	6%
8282 Membership/Subscriptions	\$ 645	\$ 645	\$ 835	\$ 190	29%
8301 Office Supplies	\$ 1,814	\$ 1,124	\$ 1,500	\$ 376	33%
8302 Service Awards	\$ 96	\$ -	\$ 200	\$ 200	-
8395 Recreation Events	\$ 400	\$ 3,083	\$ -	\$ (3,083)	-100%
<b>Department Total: Main Street Project</b>	<b>\$ 78,645</b>	<b>\$ 64,493</b>	<b>\$ 88,574</b>	<b>\$ 24,081</b>	<b>37%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 004 - Contracts/Agreements					
8276 Copier	\$ -	\$ -	\$ 250	\$ 250	-
8406 Insurance-Liability	\$ 96,468	\$ 105,915	\$ 99,000	\$ (6,915)	-7%
8411 Contribution MHMR	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
8412 KDB CONTRIBUTION	\$ -	\$ 5,000	\$ 5,000	\$ -	0%
8413 Contracts & Agreements	\$ 173,340	\$ 122,775	\$ 52,000	\$ (70,775)	-58%
8414 Contingency	\$ 5,132	\$ -	\$ 223,873	\$ 223,873	-
8416 Tapps Contract	\$ 12,000	\$ 12,000	\$ 12,000	\$ -	0%
8417 Credit Card Merchant Fees	\$ -	\$ 5,183	\$ 4,900	\$ (283)	-5%
8418 Claims and Refunds	\$ 19,700	\$ 6,133	\$ 12,000	\$ 5,867	96%
8470 Tax Collections	\$ 12,617	\$ 12,863	\$ 13,000	\$ 137	1%
8472 Library Contributions	\$ 659,825	\$ 674,125	\$ -	\$ (674,125)	-100%
8491 Hotel Motel/Chamber	\$ 145,693	\$ 181,497	\$ 155,000	\$ (26,497)	-15%
8492 Cemetary Care	\$ 22,500	\$ 12,160	\$ 8,000	\$ (4,160)	-34%
8495 Appraisal District	\$ 88,187	\$ 98,201	\$ 102,129	\$ 3,928	4%
<b>Department Total: Contracts/Agreements</b>	<b>\$ 1,265,461</b>	<b>\$ 1,265,851</b>	<b>\$ 717,152</b>	<b>\$ (548,699)</b>	<b>-43%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 005 - City Clerk					
8101 Social Security	\$ 3,404	\$ 3,441	\$ 3,858	\$ 417	12%
8102 Retirement TMRS	\$ 5,802	\$ 6,583	\$ 7,955	\$ 1,372	21%
8104 Employee Insurance	\$ 5,512	\$ 5,686	\$ 5,886	\$ 200	4%
8105 Workmens Compensation	\$ 80	\$ 155	\$ 188	\$ 33	21%
8110 Salaries and Wages	\$ 44,492	\$ 47,007	\$ 50,429	\$ 3,422	7%
8201 Telephone	\$ 1,679	\$ 1,433	\$ 1,000	\$ (433)	-30%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 261	\$ 159	\$ 258	\$ 99	62%
8216 Travel/Conference	\$ 1,028	\$ 710	\$ 2,600	\$ 1,890	266%
8218 Training and Tuition	\$ 650	\$ 1,165	\$ 1,200	\$ 35	3%
8270 Professional Fees	\$ 2,692	\$ 4,983	\$ 1,500	\$ (3,483)	-70%
8274 Advertising	\$ 12,997	\$ 12,299	\$ 13,000	\$ 701	6%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 441	\$ 570	\$ 700	\$ 130	23%
8282 Membership/Subscriptions	\$ 400	\$ 810	\$ 700	\$ (110)	-14%
8301 Office Supplies	\$ 1,901	\$ 1,192	\$ 2,815	\$ 1,623	136%
8436 Elections	\$ 9,020	\$ 8,916	\$ 12,500	\$ 3,584	40%
<b>Department Total: City Clerk</b>	<b>\$ 90,358</b>	<b>\$ 95,109</b>	<b>\$ 105,289</b>	<b>\$ 10,180</b>	<b>11%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 006 - Legal					
8101 Social Security	\$ 10,647	\$ 11,606	\$ 13,122	\$ 1,516	13%
8102 Retirement TMRS	\$ 21,458	\$ 24,305	\$ 27,061	\$ 2,756	11%
8104 Employee Insurance	\$ 10,566	\$ 11,664	\$ 12,137	\$ 473	4%
8105 Workmens Compensation	\$ 409	\$ 621	\$ 753	\$ 132	21%
8108 Longevity	\$ 1,240	\$ 1,300	\$ 1,360	\$ 60	5%
8110 Salaries and Wages	\$ 159,096	\$ 168,043	\$ 171,541	\$ 3,498	2%
8201 Telephone	\$ 1,679	\$ 1,968	\$ 1,700	\$ (268)	-14%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 283	\$ 193	\$ 300	\$ 107	55%
8216 Travel/Conference	\$ 6,835	\$ 6,913	\$ 7,000	\$ 87	1%
8218 Training and Tuition	\$ 1,107	\$ 1,176	\$ 2,000	\$ 824	70%
8220 Car Allowance	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0%
8270 Professional Fees	\$ 22,506	\$ 75,425	\$ 20,000	\$ (55,425)	-73%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 28	\$ 48	\$ 250	\$ 203	426%
8282 Membership/Subscriptions	\$ 16,790	\$ 17,585	\$ 18,000	\$ 415	2%
8301 Office Supplies	\$ 1,720	\$ 813	\$ 1,200	\$ 387	48%
<b>Department Total: Legal</b>	<b>\$ 258,564</b>	<b>\$ 325,861</b>	<b>\$ 281,324</b>	<b>\$ (44,537)</b>	<b>-14%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 007 - City Marshal					
8101 Social Security	\$ 3,078	\$ 3,113	\$ 3,153	\$ 40	1%
8102 Retirement TMRS	\$ 5,246	\$ 5,700	\$ 6,501	\$ 801	14%
8104 Employee Insurance	\$ 5,512	\$ 5,663	\$ 5,892	\$ 229	4%
8105 Workmens Compensation	\$ 1,169	\$ 1,437	\$ 1,739	\$ 302	21%
8108 Longevity	\$ 293	\$ 353	\$ 413	\$ 61	17%
8110 Salaries and Wages	\$ 39,943	\$ 40,343	\$ 41,214	\$ 871	2%
8201 Telephone	\$ 572	\$ 473	\$ 950	\$ 477	101%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 418	\$ 319	\$ 386	\$ 67	21%
8213 Fuel	\$ 779	\$ 963	\$ 1,000	\$ 37	4%
8216 Travel/Conference	\$ 518	\$ (7)	\$ 500	\$ 507	-7212%
8218 Training and Tuition	\$ 145	\$ 150	\$ 600	\$ 450	300%
8251 Labor	\$ 166	\$ 285	\$ 300	\$ 15	5%
8252 Parts	\$ 42	\$ 67	\$ 103	\$ 36	53%
8253 Sublet	\$ 193	\$ 1,168	\$ 500	\$ (668)	-57%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ -	\$ 139	\$ 150	\$ 11	8%
8301 Office Supplies	\$ 158	\$ -	\$ 100	\$ 100	-
8308 Clothing and Linen	\$ -	\$ -	\$ 200	\$ 200	-
<b>Department Total: City Marshal</b>	<b>\$ 58,234</b>	<b>\$ 60,163</b>	<b>\$ 64,401</b>	<b>\$ 4,238</b>	<b>7%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 008 - Cemetery					
8101 Social Security	\$ -	\$ 11,845	\$ 11,465	\$ (380)	-3%
8102 Retirement TMRS	\$ -	\$ 20,656	\$ 23,642	\$ 2,986	14%
8104 Employee Insurance	\$ -	\$ 22,799	\$ 23,694	\$ 895	4%
8105 Workmens Compensation	\$ -	\$ 5,943	\$ 7,191	\$ 1,248	21%
8109 Overtime	\$ -	\$ 1,958	\$ 2,500	\$ 542	28%
8110 Salaries and Wages	\$ -	\$ 144,202	\$ 149,864	\$ 5,662	4%
8201 Telephone	\$ -	\$ 3,541	\$ 4,500	\$ 959	27%
8203 Information Technology	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8204 Postage	\$ -	\$ -	\$ 180	\$ 180	-
8213 Fuel	\$ -	\$ 2,871	\$ 2,000	\$ (871)	-30%
8214 Oil and Filters	\$ -	\$ -	\$ 300	\$ 300	-
8216 Travel/Conference	\$ -	\$ 300	\$ -	\$ (300)	-100%
8218 Training and Tuition	\$ -	\$ -	\$ 325	\$ 325	-
8220 Car Allowance	\$ -	\$ 1,980	\$ 2,940	\$ 960	48%
8252 Parts	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8253 Sublet	\$ -	\$ 1,455	\$ 2,000	\$ 545	37%
8262 Electricity	\$ -	\$ 1,226	\$ 1,530	\$ 304	25%
8270 Professional Fees	\$ -	\$ 1,200	\$ -	\$ (1,200)	-100%
8274 Advertising	\$ -	\$ 1,453	\$ 3,000	\$ 1,547	106%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ -	\$ -	\$ 120	\$ 120	-
8301 Office Supplies	\$ -	\$ 1,694	\$ 1,900	\$ 206	12%
8305 Hospitality	\$ -	\$ -	\$ 200	\$ 200	-
8308 Clothing and Linen	\$ -	\$ 332	\$ 500	\$ 168	51%
8324 Chemical Supplies	\$ -	\$ -	\$ 300	\$ 300	-
8328 Minor Tools	\$ -	\$ 466	\$ 500	\$ 34	7%
8330 Department Supplies	\$ -	\$ 6,986	\$ 7,700	\$ 714	10%
8338 Botanical & Grounds Main	\$ -	\$ 7,287	\$ 17,200	\$ 9,913	136%
8344 Building Maint	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8511 Machinery/Equipment	\$ -	\$ -	\$ 7,800	\$ 7,800	-
<b>Department Total: Information Technology</b>	<b>\$ -</b>	<b>\$ 238,194</b>	<b>\$ 274,851</b>	<b>\$ 36,657</b>	<b>15%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 009 - Information Technology					
8101 Social Security	\$ 6,423	\$ 6,594	\$ 6,597	\$ 3	0%
8102 Retirement TMRS	\$ 11,555	\$ 12,721	\$ 13,605	\$ 884	7%
8104 Employee Insurance	\$ 11,025	\$ 11,337	\$ 11,793	\$ 456	4%
8105 Workmens Compensation	\$ 135	\$ 311	\$ 376	\$ 65	21%
8109 Overtime	\$ 5,176	\$ 6,422	\$ 8,000	\$ 1,578	25%
8110 Salaries and Wages	\$ 83,459	\$ 84,424	\$ 86,242	\$ 1,818	2%
8201 Telephone	\$ 1,862	\$ 2,057	\$ 3,000	\$ 943	46%
8203 Information Technology	\$ 83	\$ -	\$ -	\$ -	-
8213 Fuel	\$ 166	\$ 201	\$ 300	\$ 99	49%
8216 Travel/Conference	\$ 344	\$ 443	\$ 1,000	\$ 557	126%
8218 Training and Tuition	\$ 4,172	\$ 455	\$ 5,000	\$ 4,545	1000%
8244 Equipment Maint. Contract	\$ 2,658	\$ 1,784	\$ 2,500	\$ 716	40%
8251 Labor	\$ 208	\$ 187	\$ 150	\$ (37)	-20%
8252 Parts	\$ 102	\$ 41	\$ 100	\$ 59	143%
8253 Sublet	\$ 93	\$ 301	\$ 100	\$ (201)	-67%
8270 Professional Fees	\$ 116,105	\$ 113,406	\$ 175,000	\$ 61,594	54%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ -	\$ -	\$ 500	\$ 500	-
8301 Office Supplies	\$ 49,706	\$ 14,009	\$ 21,500	\$ 7,491	53%
8398 Miscellaneous	\$ -	\$ 169	\$ -	\$ (169)	-100%
8427 Lease Purchases	\$ 123,997	\$ -	\$ 35,000	\$ 35,000	-
8511 Machinery/Equipment	\$ 37,941	\$ 103,483	\$ 85,000	\$ (18,483)	-18%
<b>Department Total: Information Technology</b>	<b>\$ 455,211</b>	<b>\$ 358,346</b>	<b>\$ 456,263</b>	<b>\$ 97,917</b>	<b>27%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 010 - Employee Services					
8101 Social Security	\$ 7,823	\$ 7,939	\$ 7,882	\$ (57)	-0.7%
8102 Retirement TMRS	\$ 13,686	\$ 14,845	\$ 16,254	\$ 1,409	9%
8104 Employee Insurance	\$ 11,025	\$ 11,404	\$ 11,849	\$ 445	4%
8105 Workmens Compensation	\$ 209	\$ 350	\$ 424	\$ 74	21%
8108 Longevity	\$ 850	\$ 910	\$ 960	\$ 50	5%
8110 Salaries and Wages	\$ 99,926	\$ 100,885	\$ 103,034	\$ 2,149	2%
8201 Telephone	\$ 1,679	\$ 1,611	\$ 1,700	\$ 89	6%
8203 Information Technology	\$ -	\$ -	\$ 500	\$ 500	-
8204 Postage	\$ 1,180	\$ 1,074	\$ 1,300	\$ 226	21%
8216 Travel/Conference	\$ 1,858	\$ 1,678	\$ 4,000	\$ 2,322	138%
8218 Training and Tuition	\$ 1,933	\$ 169	\$ 2,500	\$ 2,331	1378%
8220 Car Allowance	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0%
8270 Professional Fees	\$ 7,662	\$ 1,370	\$ 4,500	\$ 3,130	228%
8274 Advertising	\$ 4,842	\$ 4,358	\$ 6,000	\$ 1,642	38%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ -	\$ 104	\$ 200	\$ 97	93%
8282 Membership/Subscriptions	\$ 235	\$ 105	\$ 700	\$ 595	567%
8286 Physicals	\$ 11,175	\$ 9,113	\$ 9,000	\$ (113)	-1%
8301 Office Supplies	\$ 1,752	\$ 2,273	\$ 2,500	\$ 227	10%
8302 Service Awards	\$ 8,793	\$ 4,491	\$ 8,200	\$ 3,709	83%
8303 Employee Banquet	\$ 8,205	\$ 8,172	\$ 8,500	\$ 328	4%
8390 Civil Service	\$ 17,880	\$ 5,960	\$ 28,000	\$ 22,040	370%
8414 Contingency	\$ 8,526	\$ 3,586	\$ 9,000	\$ 5,414	151%
8520 Office Equipment	\$ -	\$ -	\$ 500	\$ 500	-
<b>Department Total: Employee Services</b>	<b>\$ 213,440</b>	<b>\$ 184,596</b>	<b>\$ 232,203</b>	<b>\$ 47,607</b>	<b>26%</b>



**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 011 - Accounting					
8101 Social Security	\$ 17,779	\$ 16,977	\$ 16,753	\$ (224)	-1%
8102 Retirement TMRS	\$ 29,979	\$ 31,367	\$ 34,546	\$ 3,179	10%
8104 Employee Insurance	\$ 23,887	\$ 22,854	\$ 23,774	\$ 920	4%
8105 Workmens Compensation	\$ 504	\$ 777	\$ 941	\$ 164	21%
8108 Longevity	\$ 440	\$ 560	\$ 680	\$ 120	21%
8110 Salaries and Wages	\$ 225,550	\$ 214,990	\$ 218,990	\$ 4,000	2%
8201 Telephone	\$ 3,689	\$ 3,617	\$ 3,100	\$ (517)	-14%
8203 Information Technology	\$ -	\$ -	\$ 300	\$ 300	-
8204 Postage	\$ 2,640	\$ 2,125	\$ 3,100	\$ 975	46%
8216 Travel/Conference	\$ 151	\$ 64	\$ 500	\$ 436	684%
8218 Training and Tuition	\$ 1,206	\$ 1,494	\$ 6,000	\$ 4,506	302%
8220 Car Allowance	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0%
8270 Professional Fees	\$ 143,138	\$ 164,099	\$ 175,000	\$ 10,901	7%
8276 Copier	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8278 Printing and Binding	\$ 3,240	\$ 3,015	\$ 1,000	\$ (2,015)	-67%
8282 Membership/Subscriptions	\$ 1,691	\$ 1,269	\$ 1,000	\$ (269)	-21%
8301 Office Supplies	\$ 3,881	\$ 2,269	\$ 3,000	\$ 731	32%
<b>Department Total: Accounting</b>	<b>\$ 466,176</b>	<b>\$ 473,878</b>	<b>\$ 498,084</b>	<b>\$ 24,206</b>	<b>5%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 012 - Billing/Statistics					
8101 Social Security	\$ 4,651	\$ 4,695	\$ 4,831	\$ 136	3%
8102 Retirement TMRS	\$ 7,962	\$ 8,654	\$ 9,962	\$ 1,308	15%
8104 Employee Insurance	\$ 10,854	\$ 11,038	\$ 11,587	\$ 549	5%
8105 Workmens Compensation	\$ 111	\$ 194	\$ 235	\$ 41	21%
8110 Salaries and Wages	\$ 61,068	\$ 61,789	\$ 63,152	\$ 1,363	2%
8201 Telephone	\$ 973	\$ 810	\$ 700	\$ (110)	-14%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 2,617	\$ 398	\$ 1,000	\$ 602	151%
8216 Travel/Conference	\$ 296	\$ -	\$ 500	\$ 500	-
8218 Training and Tuition	\$ -	\$ 196	\$ 200	\$ 4	2%
8244 Equipment Maint. Contract	\$ 6,998	\$ 8,652	\$ 9,000	\$ 348	4%
8270 Professional Fees	\$ 745	\$ -	\$ -	\$ -	-
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 1,419	\$ 1,418	\$ 2,000	\$ 582	41%
8301 Office Supplies	\$ 3,508	\$ 860	\$ 1,800	\$ 941	109%
<b>Department Total: Billing/Statistics</b>	<b>\$ 101,202</b>	<b>\$ 98,704</b>	<b>\$ 105,667</b>	<b>\$ 6,963</b>	<b>7%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 015 - Municipal Court					
8101 Social Security	\$ 3,258	\$ 3,702	\$ 3,767	\$ 65	2%
8102 Retirement TMRS	\$ 3,851	\$ 4,182	\$ 4,927	\$ 745	18%
8104 Employee Insurance	\$ 5,512	\$ 5,625	\$ 5,847	\$ 222	4%
8105 Workmens Compensation	\$ 56	\$ 155	\$ 188	\$ 33	21%
8109 Overtime	\$ -	\$ -	\$ 200	\$ 200	-
8110 Salaries and Wages	\$ 43,037	\$ 48,386	\$ 49,239	\$ 853	2%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 39	\$ 25	\$ 100	\$ 75	301%
8216 Travel/Conference	\$ 792	\$ 984	\$ 1,000	\$ 16	2%
8218 Training and Tuition	\$ 1,282	\$ 150	\$ 2,000	\$ 1,850	1233%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8270 Professional Fees	\$ 4,500	\$ -	\$ -	\$ -	-
8278 Printing and Binding	\$ 20	\$ 280	\$ 500	\$ 220	78%
8282 Membership/Subscriptions	\$ 190	\$ 65	\$ 100	\$ 35	54%
8301 Office Supplies	\$ 80	\$ 403	\$ 400	\$ (3)	-1%
8308 Clothing and Linen	\$ 9	\$ -	\$ 200	\$ 200	-
<b>Department Total: Municipal Court</b>	<b>\$ 62,624</b>	<b>\$ 63,958</b>	<b>\$ 69,168</b>	<b>\$ 5,210</b>	<b>8%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 016 - Library					
8101 Social Security	\$ -	\$ -	\$ 30,405	\$ 30,405	-
8102 Retirement TMRS	\$ -	\$ -	\$ 55,180	\$ 55,180	-
8104 Employee Insurance	\$ -	\$ -	\$ 51,180	\$ 51,180	-
8105 Workmens Compensation	\$ -	\$ -	\$ 1,250	\$ 1,250	-
8110 Salaries and Wages	\$ -	\$ -	\$ 393,256	\$ 393,256	-
8201 Telephone	\$ -	\$ 193	\$ 3,000	\$ 2,807	-
8204 Postage	\$ -	\$ -	\$ 2,500	\$ 2,500	-
8218 Training and Tuition	\$ -	\$ -	\$ 6,000	\$ 6,000	-
8220 Car Allowance	\$ -	\$ -	\$ 4,200	\$ 4,200	-
8242 Building and Grnds Maint	\$ -	\$ 263	\$ 29,000	\$ 28,738	-
8248 Machine & Equipment Maint	\$ -	\$ -	\$ 7,500	\$ 7,500	-
8262 Electricity	\$ -	\$ -	\$ 45,000	\$ 45,000	-
8263 Gas and Propane	\$ -	\$ -	\$ 5,000	\$ 5,000	-
8280 BARR	\$ -	\$ -	\$ 38,000	\$ 38,000	-
8282 Membership/Subscriptions	\$ -	\$ -	\$ 2,000	\$ 2,000	-
8301 Office Supplies	\$ -	\$ -	\$ 9,000	\$ 9,000	-
8304 Janitorial Supplies	\$ -	\$ -	\$ 1,500	\$ 1,500	-
8310 Youth Services	\$ -	\$ -	\$ 2,100	\$ 2,100	-
8330 Department Supplies	\$ -	\$ -	\$ 6,000	\$ 6,000	-
8344 Building Maint	\$ -	\$ 244	\$ 2,000	\$ 1,756	-
8398 Miscellaneous	\$ -	\$ -	\$ 200	\$ 200	-
<b>Department Total: Municipal Court</b>	<b>\$ -</b>	<b>\$ 700</b>	<b>\$ 694,271</b>	<b>\$ 693,571</b>	<b>-</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 020 - Police/Field					
8101 Social Security	\$ 201,930	\$ 203,904	\$ 207,749	\$ 3,845	2%
8102 Retirement TMRS	\$ 352,545	\$ 384,121	\$ 428,420	\$ 44,299	12%
8104 Employee Insurance	\$ 301,955	\$ 309,356	\$ 320,596	\$ 11,240	4%
8105 Workmens Compensation	\$ 52,878	\$ 80,478	\$ 97,378	\$ 16,900	21%
8106 Incentive Pay	\$ 8,400	\$ 8,400	\$ 8,400	\$ -	0%
8108 Longevity	\$ 2,700	\$ 2,758	\$ 2,818	\$ 61	2%
8109 Overtime	\$ 64,189	\$ 50,876	\$ 70,000	\$ 19,124	38%
8110 Salaries and Wages	\$ 2,618,234	\$ 2,658,805	\$ 2,715,685	\$ 56,880	2%
8201 Telephone	\$ 32,416	\$ 33,744	\$ 25,000	\$ (8,744)	-26%
8203 Information Technology	\$ 1,480	\$ 1,039	\$ 5,000	\$ 3,961	381%
8204 Postage	\$ 907	\$ 752	\$ 1,500	\$ 748	99%
8213 Fuel	\$ 65,298	\$ 79,099	\$ 85,000	\$ 5,901	7%
8214 Oil and Filters	\$ -	\$ 93	\$ 200	\$ 107	115%
8216 Travel/Conference	\$ 7,408	\$ 10,740	\$ 12,000	\$ 1,260	12%
8218 Training and Tuition	\$ 12,121	\$ 14,218	\$ 25,000	\$ 10,782	76%
8220 Car Allowance	\$ 6,600	\$ 6,600	\$ 6,600	\$ -	0%
8222 Clothing Allowance	\$ 14,182	\$ 14,265	\$ 18,540	\$ 4,275	30%
8244 Equipment Maint. Contract	\$ 11,190	\$ 7,384	\$ 16,480	\$ 9,096	123%
8245 Radio Maint	\$ 3,536	\$ 2,269	\$ 4,200	\$ 1,931	85%
8247 Radar Maint	\$ 420	\$ -	\$ 618	\$ 618	-
8251 Labor	\$ 4,148	\$ 5,126	\$ 4,000	\$ (1,126)	-22%
8252 Parts	\$ 3,035	\$ 3,659	\$ 8,000	\$ 4,341	119%
8253 Sublet	\$ 21,392	\$ 32,319	\$ 30,000	\$ (2,319)	-7%
8262 Electricity	\$ -	\$ 366	\$ 3,000	\$ 2,634	719%
8263 Gas and Propane	\$ -	\$ -	\$ 2,700	\$ 2,700	-
8270 Professional Fees	\$ 2,435	\$ 1,622	\$ 3,090	\$ 1,468	91%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 5,232	\$ 2,522	\$ 5,500	\$ 2,978	118%
8282 Membership/Subscriptions	\$ 580	\$ 568	\$ 1,200	\$ 633	111%
8301 Office Supplies	\$ 10,587	\$ 8,888	\$ 12,000	\$ 3,112	35%
8304 Janitorial Supplies	\$ 3,300	\$ 3,331	\$ 3,500	\$ 169	5%
8308 Clothing and Linen	\$ 8,600	\$ 10,599	\$ 12,500	\$ 1,901	18%
8312 Food	\$ 4,924	\$ 4,701	\$ 4,700	\$ (1)	0%
8328 Minor Tools	\$ 38,005	\$ 1,320	\$ 2,100	\$ 780	59%
8332 Ammunition	\$ 5,919	\$ 6,430	\$ 8,000	\$ 1,570	24%
8348 Machine & Equipment Maint	\$ 45	\$ -	\$ 500	\$ 500	-
8427 Lease Purchases	\$ 108,728	\$ 50,419	\$ -	\$ (50,419)	-100%
8506 Cars	\$ 107,611	\$ 7,040	\$ -	\$ (7,040)	-100%
8511 Machinery/Equipment	\$ 50,734	\$ 413	\$ -	\$ (413)	-100%
<b>Department Total: Police/Field</b>	<b>\$ 4,133,663</b>	<b>\$ 4,008,221</b>	<b>\$ 4,152,474</b>	<b>\$ 144,253</b>	<b>4%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 022 - Animal Control					
8101 Social Security	\$ 2,091	\$ 3,737	\$ 3,904	\$ 167	4%
8102 Retirement TMRS	\$ 3,563	\$ 7,240	\$ 8,048	\$ 808	11%
8104 Employee Insurance	\$ 5,512	\$ 10,227	\$ 10,604	\$ 377	4%
8105 Workmens Compensation	\$ 814	\$ 738	\$ 893	\$ 155	21%
8109 Overtime	\$ 90	\$ 456	\$ 500	\$ 44	10%
8110 Salaries and Wages	\$ 27,238	\$ 49,614	\$ 51,023	\$ 1,409	3%
8213 Fuel	\$ 3,976	\$ 9,156	\$ 10,000	\$ 844	9%
8245 Radio Maint	\$ 141	\$ 141	\$ 200	\$ 59	42%
8251 Labor	\$ 510	\$ 663	\$ 400	\$ (263)	-40%
8252 Parts	\$ 338	\$ 342	\$ 350	\$ 8	2%
8253 Sublet	\$ 2,186	\$ 655	\$ 1,500	\$ 845	129%
8270 Professional Fees	\$ 111,636	\$ 121,669	\$ 122,000	\$ 331	0%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8308 Clothing and Linen	\$ 348	\$ 251	\$ 350	\$ 99	40%
8328 Minor Tools	\$ -	\$ 85	\$ 100	\$ 15	18%
8330 Department Supplies	\$ 1,074	\$ 1,758	\$ 2,000	\$ 242	14%
<b>Department Total: Animal Control</b>	<b>\$ 159,516</b>	<b>\$ 206,732</b>	<b>\$ 212,372</b>	<b>\$ 5,640</b>	<b>3%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 024 - Fire/Suppression					
8101 Social Security	\$ 20,512	\$ 22,532	\$ 23,540	\$ 1,008	4%
8103 Firemens Retirement	\$ 223,803	\$ 235,796	\$ 245,635	\$ 9,839	4%
8104 Employee Insurance	\$ 157,623	\$ 163,362	\$ 171,654	\$ 8,292	5%
8105 Workmens Compensation	\$ 37,922	\$ 33,092	\$ 40,041	\$ 6,949	21%
8109 Overtime	\$ 130,757	\$ 152,455	\$ 154,200	\$ 1,745	1%
8110 Salaries and Wages	\$ 1,429,757	\$ 1,427,734	\$ 1,473,923	\$ 46,189	3%
8201 Telephone	\$ 12,424	\$ 13,578	\$ 10,000	\$ (3,578)	-26%
8202 E911-Monthly	\$ 21,215	\$ 22,743	\$ 19,686	\$ (3,057)	-13%
8203 Information Technology	\$ 823	\$ 888	\$ 3,800	\$ 2,912	328%
8204 Postage	\$ -	\$ 231	\$ 600	\$ 369	160%
8213 Fuel	\$ 18,698	\$ 32,929	\$ 36,000	\$ 3,071	9%
8214 Oil and Filters	\$ 1,085	\$ 621	\$ 2,000	\$ 1,379	222%
8216 Travel/Conference	\$ -	\$ 43	\$ -	\$ (43)	-100%
8218 Training and Tuition	\$ 17,995	\$ 28,050	\$ 26,700	\$ (1,350)	-5%
8228 Laundry	\$ -	\$ 117	\$ -	\$ (117)	-100%
8242 Building and Grnds Maint	\$ 3,675	\$ 3,190	\$ 5,150	\$ 1,960	61%
8245 Radio Maint	\$ 3,869	\$ 4,072	\$ 3,700	\$ (372)	-9%
8251 Labor	\$ 364	\$ 500	\$ 1,000	\$ 500	100%
8252 Parts	\$ 4,537	\$ 5,119	\$ 5,000	\$ (119)	-2%
8253 Sublet	\$ 3,774	\$ 12,893	\$ 5,000	\$ (7,893)	-61%
8262 Electricity	\$ 36,285	\$ 37,047	\$ 34,000	\$ (3,047)	-8%
8263 Gas and Propane	\$ 8,527	\$ 7,700	\$ 8,300	\$ 600	8%
8270 Professional Fees	\$ 15,620	\$ 16,610	\$ 17,300	\$ 690	4%
8276 Copier	\$ -	\$ -	\$ 1,500	\$ 1,500	-
8278 Printing and Binding	\$ 61	\$ 379	\$ 400	\$ 21	6%
8282 Membership/Subscriptions	\$ 233	\$ 24	\$ 1,000	\$ 976	4067%
8299 Civil Defense	\$ 9,693	\$ 495	\$ 3,600	\$ 3,105	627%
8301 Office Supplies	\$ 2,625	\$ 1,845	\$ 1,700	\$ (145)	-8%
8304 Janitorial Supplies	\$ 2,979	\$ 3,138	\$ 3,100	\$ (38)	-1%
8308 Clothing and Linen	\$ 8,103	\$ 8,899	\$ 9,500	\$ 601	7%
8324 Chemical Supplies	\$ 2,708	\$ 2,494	\$ 2,600	\$ 106	4%
8328 Minor Tools	\$ 675	\$ 752	\$ 850	\$ 98	13%
8330 Department Supplies	\$ 41,350	\$ 1,552	\$ 5,000	\$ 3,448	222%
8336 Fire Hose	\$ 3,373	\$ 2,733	\$ 3,607	\$ 874	32%
8344 Building Maint	\$ 5,377	\$ 4,377	\$ 6,100	\$ 1,723	39%
8346 Auto Maint	\$ 6,635	\$ 6,718	\$ 7,900	\$ 1,182	18%
8360 Fire Hydrant Maint	\$ 408	\$ 683	\$ 1,200	\$ 517	76%
8427 Lease Purchases	\$ 83,207	\$ 56,646	\$ 49,618	\$ (7,028)	-12%
8511 Machinery/Equipment	\$ 52,796	\$ 66,164	\$ 61,210	\$ (4,954)	-7%
8540 Buildings	\$ 276,431	\$ 80,114	\$ -	\$ (80,114)	-100%
<b>Department Total: Fire/Suppression</b>	<b>\$ 2,645,918</b>	<b>\$ 2,458,314</b>	<b>\$ 2,446,114</b>	<b>\$ (12,200)</b>	<b>0%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 025 - Fire/Prevention					
8101 Social Security	\$ 19,866	\$ 20,059	\$ 21,602	\$ 1,543	8%
8102 Retirement TMRS	\$ 34,159	\$ 36,918	\$ 38,821	\$ 1,903	5%
8104 Employee Insurance	\$ 33,075	\$ 34,018	\$ 35,348	\$ 1,330	4%
8105 Workmens Compensation	\$ 1,858	\$ 3,224	\$ 4,033	\$ 809	25%
8106 Incentive Pay	\$ 7,920	\$ 7,920	\$ 7,920	\$ -	0%
8108 Longevity	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%
8109 Overtime	\$ 9,679	\$ 7,931	\$ 13,383	\$ 5,452	69%
8110 Salaries and Wages	\$ 242,892	\$ 246,261	\$ 261,361	\$ 15,100	6%
8203 Information Technology	\$ 1,673	\$ 467	\$ 1,500	\$ 1,033	221%
8204 Postage	\$ -	\$ -	\$ -	\$ -	-
8213 Fuel	\$ 251	\$ 25	\$ -	\$ (25)	-100%
8216 Travel/Conference	\$ 382	\$ 783	\$ 1,000	\$ 217	28%
8218 Training and Tuition	\$ 2,557	\$ 1,312	\$ 2,680	\$ 1,368	104%
8245 Radio Maint	\$ 10,043	\$ -	\$ -	\$ -	-
8251 Labor	\$ 24	\$ -	\$ 500	\$ 500	-
8252 Parts	\$ 584	\$ 543	\$ 750	\$ 207	38%
8253 Sublet	\$ 560	\$ 547	\$ 750	\$ 203	37%
8270 Professional Fees	\$ 20,000	\$ 20,727	\$ 20,000	\$ (727)	-4%
8274 Advertising	\$ 2,798	\$ 2,316	\$ 2,900	\$ 584	25%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ 1,685	\$ 1,580	\$ 3,000	\$ 1,420	90%
8301 Office Supplies	\$ 2,459	\$ 2,844	\$ 3,700	\$ 856	30%
8308 Clothing and Linen	\$ 3,033	\$ 3,896	\$ 3,854	\$ (42)	-1%
8330 Department Supplies	\$ 1,122	\$ 693	\$ 1,030	\$ 337	49%
8506 Cars	\$ -	\$ -	\$ -	\$ -	0%
8520 Office Equipment	\$ 10,136	\$ -	\$ -	\$ -	-
<b>Department Total: Fire/Prevention</b>	<b>\$ 408,257</b>	<b>\$ 393,564</b>	<b>\$ 426,132</b>	<b>\$ 32,568</b>	<b>8%</b>



**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 026 - Ambulance					
8101 Social Security	\$ 17,726	\$ 19,496	\$ 21,251	\$ 1,755	9%
8103 Firemens Retirement	\$ 207,294	\$ 212,315	\$ 219,837	\$ 7,522	4%
8104 Employee Insurance	\$ 151,982	\$ 159,058	\$ 164,658	\$ 5,600	4%
8105 Workmens Compensation	\$ 22,883	\$ 32,820	\$ 39,712	\$ 6,892	21%
8106 Incentive Pay	\$ 7,920	\$ 7,920	\$ 7,920	\$ -	0%
8108 Longevity	\$ 1,023	\$ 1,083	\$ 1,200	\$ 118	11%
8109 Overtime	\$ 107,865	\$ 120,724	\$ 121,000	\$ 276	0%
8110 Salaries and Wages	\$ 1,267,100	\$ 1,288,202	\$ 1,366,978	\$ 78,776	6%
8201 Telephone	\$ 7,538	\$ 4,801	\$ 1,800	\$ (3,001)	-63%
8204 Postage	\$ 116	\$ 60	\$ 300	\$ 240	401%
8212 Equipment Rental	\$ 258	\$ 1,300	\$ 1,500	\$ 200	15%
8213 Fuel	\$ 20,886	\$ 28,054	\$ 35,000	\$ 6,946	25%
8218 Training and Tuition	\$ 13,719	\$ 16,966	\$ 24,230	\$ 7,264	43%
8228 Laundry	\$ 9,112	\$ 9,470	\$ 11,330	\$ 1,860	20%
8244 Equipment Maint. Contract	\$ 5,365	\$ 7,141	\$ 8,000	\$ 859	12%
8245 Radio Maint	\$ 1,798	\$ 1,678	\$ 1,800	\$ 122	7%
8251 Labor	\$ 687	\$ 380	\$ 775	\$ 396	104%
8252 Parts	\$ 4,984	\$ 1,926	\$ 4,120	\$ 2,194	114%
8253 Sublet	\$ 5,486	\$ 2,244	\$ 6,000	\$ 3,756	167%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8301 Office Supplies	\$ 1,339	\$ 1,171	\$ 1,800	\$ 629	54%
8308 Clothing and Linen	\$ 7,392	\$ 8,052	\$ 8,500	\$ 448	6%
8330 Department Supplies	\$ 69,295	\$ 91,558	\$ 92,000	\$ 442	0%
8346 Auto Maint	\$ 9,752	\$ 8,865	\$ 10,000	\$ 1,135	13%
8427 Lease Purchases	\$ 37,143	\$ 33,906	\$ 33,907	\$ 1	0%
<b>Department Total: Ambulance</b>	<b>\$ 1,978,663</b>	<b>\$ 2,059,190</b>	<b>\$ 2,184,118</b>	<b>\$ 124,928</b>	<b>6%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 030 - Planning					
8101 Social Security	\$ 7,841	\$ 7,942	\$ 7,776	\$ (166)	-2%
8102 Retirement TMRS	\$ 13,583	\$ 14,736	\$ 16,034	\$ 1,298	9%
8104 Employee Insurance	\$ 11,025	\$ 11,401	\$ 11,798	\$ 397	3%
8105 Workmens Compensation	\$ 209	\$ 350	\$ 424	\$ 74	21%
8108 Longevity	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%
8110 Salaries and Wages	\$ 98,481	\$ 99,520	\$ 101,641	\$ 2,121	2%
8201 Telephone	\$ 1,679	\$ 1,439	\$ 900	\$ (539)	-37%
8203 Information Technology	\$ 164	\$ -	\$ 500	\$ 500	-
8204 Postage	\$ 833	\$ 729	\$ 1,200	\$ 471	65%
8216 Travel/Conference	\$ 225	\$ 861	\$ 1,625	\$ 764	89%
8218 Training and Tuition	\$ 1,495	\$ 2,875	\$ 2,700	\$ (175)	-6%
8220 Car Allowance	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0%
8270 Professional Fees	\$ 22,532	\$ 3,966	\$ 18,000	\$ 14,034	354%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 86	\$ 48	\$ 100	\$ 53	111%
8282 Membership/Subscriptions	\$ 423	\$ 393	\$ 575	\$ 182	46%
8301 Office Supplies	\$ 2,784	\$ 1,331	\$ 2,652	\$ 1,321	99%
8348 Machine & Equipment Maint	\$ 275	\$ 300	\$ 415	\$ 115	38%
8418 Claims and Refunds	\$ -	\$ -	\$ 300	\$ 300	-
<b>Department Total: Planning</b>	<b>\$ 167,335</b>	<b>\$ 151,591</b>	<b>\$ 172,840</b>	<b>\$ 21,249</b>	<b>14%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 031 - Historic Preservation					
8204 Postage	\$ 103	\$ 76	\$ 258	\$ 182	240%
8218 Training and Tuition	\$ -	\$ -	\$ 1,288	\$ 1,288	-
8270 Professional Fees	\$ -	\$ -	\$ 1,030	\$ 1,030	-
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ -	\$ -	\$ 200	\$ 200	-
8301 Office Supplies	\$ 845	\$ 465	\$ 515	\$ 50	11%
<b>Department Total: Historic Preservation</b>	<b>\$ 948</b>	<b>\$ 541</b>	<b>\$ 3,791</b>	<b>\$ 3,250</b>	<b>600%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 037 - Inspection					
8101 Social Security	\$ 16,007	\$ 17,474	\$ 17,830	\$ 356	2%
8102 Retirement TMRS	\$ 27,232	\$ 31,822	\$ 36,766	\$ 4,944	16%
8104 Employee Insurance	\$ 27,562	\$ 28,320	\$ 29,461	\$ 1,141	4%
8105 Workmens Compensation	\$ 1,687	\$ 1,476	\$ 1,786	\$ 310	21%
8108 Longevity	\$ 220	\$ 280	\$ 340	\$ 60	21%
8109 Overtime	\$ 367	\$ 312	\$ 600	\$ 288	92%
8110 Salaries and Wages	\$ 208,284	\$ 228,257	\$ 233,066	\$ 4,809	2%
8201 Telephone	\$ 2,893	\$ 3,399	\$ 4,700	\$ 1,301	38%
8204 Postage	\$ 574	\$ 876	\$ 500	\$ (376)	-43%
8213 Fuel	\$ 2,433	\$ 3,202	\$ 4,000	\$ 798	25%
8216 Travel/Conference	\$ 3,932	\$ 1,164	\$ 4,000	\$ 2,836	244%
8218 Training and Tuition	\$ 1,176	\$ 1,264	\$ 2,000	\$ 736	58%
8245 Radio Maint	\$ 710	\$ 819	\$ 1,000	\$ 181	22%
8251 Labor	\$ 578	\$ 765	\$ 800	\$ 35	5%
8252 Parts	\$ 257	\$ 378	\$ 400	\$ 22	6%
8253 Sublet	\$ 1,886	\$ 1,902	\$ 2,100	\$ 198	10%
8270 Professional Fees	\$ 12,215	\$ 13,119	\$ 12,500	\$ (619)	-5%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 926	\$ 653	\$ 600	\$ (53)	-8%
8282 Membership/Subscriptions	\$ 356	\$ 619	\$ 800	\$ 181	29%
8284 Demo. Contracts	\$ 93,220	\$ 85,780	\$ 130,000	\$ 44,220	52%
8301 Office Supplies	\$ 2,012	\$ 1,934	\$ 2,200	\$ 266	14%
8328 Minor Tools	\$ -	\$ -	\$ 100	\$ 100	-
8330 Department Supplies	\$ 26	\$ 286	\$ 400	\$ 114	40%
8352 Traffic Light Maintenance	\$ 715	\$ 151	\$ 3,000	\$ 2,849	1890%
8520 Office Equipment	\$ -	\$ 300	\$ -	\$ (300)	-
<b>Department Total: Inspection</b>	<b>\$ 405,271</b>	<b>\$ 424,551</b>	<b>\$ 489,449</b>	<b>\$ 64,898</b>	<b>15%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 038 - Code Enforcement					
8101 Social Security	\$ 5,736	\$ 5,772	\$ 6,181	\$ 409	7%
8102 Retirement TMRS	\$ 9,993	\$ 10,418	\$ 12,746	\$ 2,328	22%
8104 Employee Insurance	\$ 11,025	\$ 11,274	\$ 11,730	\$ 456	4%
8105 Workmens Compensation	\$ 1,283	\$ 855	\$ 1,035	\$ 180	21%
8109 Overtime	\$ -	\$ -	\$ 200	\$ 200	-
8110 Salaries and Wages	\$ 81,576	\$ 82,390	\$ 80,800	\$ (1,590)	-2%
8201 Telephone	\$ 1,757	\$ 2,098	\$ 1,500	\$ (598)	-29%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 7,687	\$ 4,780	\$ 6,000	\$ 1,220	26%
8213 Fuel	\$ 1,844	\$ 2,182	\$ 3,000	\$ 818	37%
8216 Travel/Conference	\$ 524	\$ 82	\$ 2,000	\$ 1,918	2325%
8218 Training and Tuition	\$ 875	\$ 905	\$ 1,000	\$ 95	10%
8245 Radio Maint	\$ 76	\$ -	\$ 100	\$ 100	-
8251 Labor	\$ 434	\$ 106	\$ 250	\$ 144	135%
8252 Parts	\$ 38	\$ 74	\$ 125	\$ 51	69%
8253 Sublet	\$ 942	\$ 997	\$ 800	\$ (197)	-20%
8270 Professional Fees	\$ 8,898	\$ 8,550	\$ 10,500	\$ 1,950	23%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 271	\$ 177	\$ 225	\$ 48	27%
8282 Membership/Subscriptions	\$ 250	\$ 250	\$ 425	\$ 175	70%
8292 Weed Control	\$ 30,308	\$ 42,310	\$ 30,000	\$ (12,310)	-29%
8301 Office Supplies	\$ 1,703	\$ 1,672	\$ 1,700	\$ 28	2%
8328 Minor Tools	\$ 51	\$ -	\$ 100	\$ 100	-
8330 Department Supplies	\$ 54	\$ -	\$ 100	\$ 100	-
8520 Office Equipment	\$ -	\$ 419	\$ -	\$ (419)	-100%
<b>Department Total: Code Enforcement</b>	<b>\$ 165,325</b>	<b>\$ 175,310</b>	<b>\$ 171,217</b>	<b>\$ (4,093)</b>	<b>-2%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 044 - Refuse Collection					
8101 Social Security	\$ 46,170	\$ 43,535	\$ 31,374	\$ (12,161)	-28%
8102 Retirement TMRS	\$ 73,526	\$ 76,434	\$ 64,696	\$ (11,738)	-15%
8104 Employee Insurance	\$ 101,516	\$ 100,712	\$ 81,760	\$ (18,952)	-19%
8105 Workmens Compensation	\$ 28,735	\$ 43,968	\$ 32,628	\$ (11,340)	-26%
8109 Overtime	\$ 23,548	\$ 17,517	\$ 15,000	\$ (2,517)	-14%
8110 Salaries and Wages	\$ 585,729	\$ 554,887	\$ 410,128	\$ (144,759)	-26%
8201 Telephone	\$ 1,731	\$ 2,642	\$ 2,300	\$ (342)	-13%
8204 Postage	\$ 59	\$ 282	\$ 200	\$ (82)	-29%
8212 Equipment Rental	\$ 350	\$ 800	\$ 1,500	\$ 700	88%
8213 Fuel	\$ 157,348	\$ 170,977	\$ 180,000	\$ 9,023	5%
8216 Travel/Conference	\$ 186	\$ 100	\$ 500	\$ 400	400%
8218 Training and Tuition	\$ -	\$ -	\$ 800	\$ 800	-
8245 Radio Maint	\$ 1,988	\$ 2,166	\$ 2,000	\$ (166)	-8%
8251 Labor	\$ 21,576	\$ 22,020	\$ 22,500	\$ 480	2%
8252 Parts	\$ 37,371	\$ 36,055	\$ 35,000	\$ (1,055)	-3%
8253 Sublet	\$ 132,159	\$ 165,995	\$ 135,000	\$ (30,995)	-19%
8262 Electricity	\$ 2,794	\$ 3,271	\$ 3,300	\$ 29	1%
8270 Professional Fees	\$ 963	\$ 25	\$ 1,000	\$ 975	3900%
8271 Temporary-Contract Labor	\$ -	\$ 29,458	\$ 110,000	\$ 80,542	273%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 1,800	\$ 1,685	\$ 2,000	\$ 315	19%
8301 Office Supplies	\$ 814	\$ 735	\$ 1,000	\$ 265	36%
8308 Clothing & Linen	\$ 352	\$ 623	\$ 1,000	\$ 377	61%
8324 Chemical Supplies	\$ 1,379	\$ 1,465	\$ 1,500	\$ 35	2%
8328 Minor Tools	\$ 52	\$ 112	\$ 300	\$ 188	167%
8330 Department Supplies	\$ 12,550	\$ 4,577	\$ 4,120	\$ (457)	-10%
8353 Container Maintenance	\$ 5,931	\$ 5,125	\$ 6,200	\$ 1,075	21%
8364 Plastic Bags	\$ 150,870	\$ 110,106	\$ 98,560	\$ (11,546)	-10%
8427 Lease Purchases	\$ 46,070	\$ 79,374	\$ 79,374	\$ 0	0%
8497 Landfill	\$ 738,423	\$ 775,505	\$ 725,000	\$ (50,505)	-7%
8509 Pickups/Trucks	\$ 23,464	\$ -	\$ -	\$ -	-
8516 Refuse Containers	\$ 41,593	\$ 25,000	\$ 25,000	\$ -	-
<b>Department Total: Refuse Collection</b>	<b>\$ 2,239,046</b>	<b>\$ 2,275,149</b>	<b>\$ 2,074,240</b>	<b>\$ (200,909)</b>	<b>-9%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 046 - Building Maintenance					
8101 Social Security	\$ 1,941	\$ 2,045	\$ 2,091	\$ 46	2%
8102 Retirement TMRS	\$ 3,308	\$ 3,743	\$ 4,311	\$ 568	15%
8104 Employee Insurance	\$ 5,512	\$ 5,609	\$ 5,820	\$ 211	4%
8105 Workmens Compensation	\$ 1,124	\$ 1,088	\$ 1,316	\$ 228	21%
8109 Overtime	\$ 18	\$ -	\$ 250	\$ 250	-
8110 Salaries and Wages	\$ 25,354	\$ 26,728	\$ 27,326	\$ 598	2%
8262 Electricity	\$ 75,025	\$ 78,074	\$ 72,000	\$ (6,074)	-8%
8263 Gas and Propane	\$ 2,985	\$ 6,201	\$ 4,300	\$ (1,901)	-31%
8275 Rent	\$ 11,765	\$ 12,339	\$ 12,585	\$ 246	2%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8301 Office Supplies	\$ 707	\$ 392	\$ 750	\$ 358	91%
8304 Janitorial Supplies	\$ 2,897	\$ 3,695	\$ 4,500	\$ 805	22%
8344 Building Maint	\$ 17,384	\$ 20,392	\$ 20,000	\$ (392)	-2%
<b>Department Total: Building Maintenance</b>	<b>\$ 148,021</b>	<b>\$ 160,305</b>	<b>\$ 155,749</b>	<b>\$ (4,556)</b>	<b>-3%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 050 - Administration/PW					
8201 Telephone	\$ 2,368	\$ 1,988	\$ 2,000	\$ 12	1%
8203 Information Technology	\$ -	\$ -	\$ 550	\$ 550	-
8204 Postage	\$ 0	\$ 103	\$ -	\$ (103)	-
8245 Radio Maint	\$ 819	\$ 811	\$ 825	\$ 14	2%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8301 Office Supplies	\$ 211	\$ 556	\$ 1,000	\$ 444	80%
8330 Department Supplies	\$ 1,095	\$ 161	\$ 1,000	\$ 839	522%
<b>Department Total: Administration/PW</b>	<b>\$ 4,494</b>	<b>\$ 3,619</b>	<b>\$ 5,875</b>	<b>\$ 2,256</b>	<b>62%</b>



**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 055 - Street Signs					
8101 Social Security	\$ 2,502	\$ 2,244	\$ 2,652	\$ 408	18%
8102 Retirement TMRS	\$ 4,303	\$ 4,165	\$ 5,470	\$ 1,305	31%
8104 Employee Insurance	\$ 5,512	\$ 5,161	\$ 5,845	\$ 684	13%
8105 Workmens Compensation	\$ 758	\$ 1,321	\$ 1,598	\$ 277	21%
8109 Overtime	\$ 406	\$ 413	\$ 500	\$ 87	21%
8110 Salaries and Wages	\$ 32,598	\$ 29,393	\$ 30,674	\$ 1,281	4%
8213 Fuel	\$ 1,298	\$ 1,162	\$ 1,900	\$ 738	64%
8216 Travel/Conference	\$ -	\$ -	\$ 500	\$ 500	-
8218 Training and Tuition	\$ -	\$ -	\$ 500	\$ 500	-
8245 Radio Maint	\$ 235	\$ 235	\$ 235	\$ (0)	0%
8251 Labor	\$ 66	\$ 94	\$ 75	\$ (19)	-20%
8252 Parts	\$ 80	\$ 303	\$ 200	\$ (103)	-34%
8253 Sublet	\$ 344	\$ 0	\$ 200	\$ 200	-
8262 Electricity	\$ 351,423	\$ 339,170	\$ 325,000	\$ (14,170)	-4%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8301 Office Supplies	\$ 300	\$ -	\$ -	\$ -	-
8328 Minor Tools	\$ 223	\$ 143	\$ 300	\$ 157	110%
8330 Department Supplies	\$ 143	\$ 115	\$ 180	\$ 65	57%
8349 Street Marking Material	\$ 1,657	\$ 845	\$ 2,000	\$ 1,155	137%
8352 Traffic Light Maintenance	\$ 659	\$ 15,425	\$ 1,000	\$ (14,425)	-94%
8357 Traffic Sign Maintenance	\$ 18,603	\$ 18,673	\$ 13,500	\$ (5,173)	-28%
8511 Machinery/Equipment	\$ -	\$ 5,650	\$ -	\$ (5,650)	-
<b>Department Total: Street Signs</b>	<b>\$ 421,110</b>	<b>\$ 424,510</b>	<b>\$ 392,829</b>	<b>\$ (31,681)</b>	<b>-7%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 057 - Street Maintenance					
8101 Social Security	\$ 21,430	\$ 20,445	\$ 21,130	\$ 685	3%
8102 Retirement TMRS	\$ 36,047	\$ 36,276	\$ 43,573	\$ 7,297	20%
8104 Employee Insurance	\$ 52,828	\$ 51,443	\$ 58,806	\$ 7,363	14%
8105 Workmens Compensation	\$ 13,758	\$ 24,703	\$ 29,891	\$ 5,188	21%
8109 Overtime	\$ 9,759	\$ 9,376	\$ 11,000	\$ 1,624	17%
8110 Salaries and Wages	\$ 270,522	\$ 257,878	\$ 276,215	\$ 18,337	7%
8201 Telephone	\$ 1,212	\$ 1,211	\$ 800	\$ (411)	-34%
8212 Equipment Rental	\$ 1,411	\$ 1,173	\$ 1,600	\$ 427	36%
8213 Fuel	\$ 18,055	\$ 24,860	\$ 30,000	\$ 5,140	21%
8245 Radio Maint	\$ 1,997	\$ 2,196	\$ 2,000	\$ (196)	-9%
8251 Labor	\$ 4,719	\$ 6,397	\$ 6,000	\$ (397)	-6%
8252 Parts	\$ 3,864	\$ 8,904	\$ 6,000	\$ (2,904)	-33%
8253 Sublet	\$ 17,118	\$ 27,074	\$ 20,000	\$ (7,074)	-26%
8270 Professional Fees	\$ 4,813	\$ 5,525	\$ 6,000	\$ 475	9%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 229	\$ -	\$ 300	\$ 300	-
8293 Mowing	\$ 2,325	\$ 3,770	\$ 3,183	\$ (587)	-16%
8301 Office Supplies	\$ 589	\$ 30	\$ 500	\$ 470	1567%
8328 Minor Tools	\$ 841	\$ 941	\$ 1,000	\$ 59	6%
8330 Department Supplies	\$ 2,117	\$ 2,330	\$ 2,575	\$ 245	11%
8349 Street Marking Material	\$ -	\$ 2,742	\$ 3,000	\$ 258	9%
8350 Street Patch Material	\$ 40,454	\$ 57,360	\$ 50,000	\$ (7,360)	-13%
8357 Traffic Sign Maintenance	\$ 7	\$ -	\$ -	\$ -	-
8553 Drainage	\$ 20,632	\$ 71,029	\$ 20,000	\$ (51,029)	-72%
<b>Department Total: Street Maintenance</b>	<b>\$ 524,726</b>	<b>\$ 615,663</b>	<b>\$ 594,073</b>	<b>\$ (21,590)</b>	<b>-4%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 060 - Garage					
8101 Social Security	\$ 14,715	\$ 16,403	\$ 16,838	\$ 435	3%
8102 Retirement TMRS	\$ 24,441	\$ 30,599	\$ 34,723	\$ 4,124	13%
8104 Employee Insurance	\$ 33,075	\$ 39,370	\$ 40,813	\$ 1,444	4%
8105 Workmens Compensation	\$ 6,370	\$ 8,273	\$ 10,010	\$ 1,737	21%
8109 Overtime	\$ 2,260	\$ 3,099	\$ 2,650	\$ (449)	-14%
8110 Salaries and Wages	\$ 194,402	\$ 215,299	\$ 220,110	\$ 4,811	2%
8201 Telephone	\$ 1,682	\$ 2,122	\$ 1,800	\$ (322)	-15%
8203 Information Technology	\$ 265	\$ -	\$ 500	\$ 500	-
8204 Postage	\$ 85	\$ 86	\$ 100	\$ 14	17%
8212 Equipment Rental	\$ 68	\$ 2,198	\$ 1,750	\$ (448)	-20%
8213 Fuel	\$ 4,748	\$ 7,756	\$ 9,000	\$ 1,244	16%
8245 Radio Maint	\$ 1,266	\$ 859	\$ 1,000	\$ 141	16%
8251 Labor	\$ 1,159	\$ 2,342	\$ 2,500	\$ 158	7%
8252 Parts	\$ 734	\$ 1,047	\$ 1,500	\$ 453	43%
8253 Sublet	\$ 2,008	\$ 6,672	\$ 5,400	\$ (1,272)	-19%
8262 Electricity	\$ 20,307	\$ 20,011	\$ 20,000	\$ (11)	0%
8263 Gas and Propane	\$ 12,443	\$ 12,679	\$ 14,500	\$ 1,821	14%
8270 Professional Fees	\$ 5,522	\$ 4,863	\$ 5,500	\$ 637	13%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 1,668	\$ 843	\$ 1,200	\$ 357	42%
8294 Contract Vehicles	\$ 68,706	\$ 88,988	\$ 79,000	\$ (9,988)	-11%
8295 Contract Equipment	\$ 38,424	\$ 32,448	\$ 35,500	\$ 3,052	9%
8301 Office Supplies	\$ 1,847	\$ 1,660	\$ 1,800	\$ 140	8%
8304 Janitorial Supplies	\$ 3,316	\$ 4,621	\$ 3,800	\$ (821)	-18%
8316 Automotive Fuel	\$ 194,212	\$ 206,983	\$ 225,000	\$ 18,017	9%
8317 Kerosene & Diesel	\$ 215,991	\$ 259,429	\$ 275,000	\$ 15,571	6%
8318 Oil & Lubricants	\$ 33,800	\$ 38,411	\$ 35,000	\$ (3,411)	-9%
8322 Tires and Tubes	\$ 74,183	\$ 85,883	\$ 80,000	\$ (5,883)	-7%
8324 Chemical Supplies	\$ 1,708	\$ 1,169	\$ 1,000	\$ (169)	-14%
8328 Minor Tools	\$ 4,644	\$ 5,312	\$ 5,500	\$ 188	4%
8330 Department Supplies	\$ 6,866	\$ 6,537	\$ 8,000	\$ 1,463	22%
8344 Building Maint	\$ 7,964	\$ 14,367	\$ 12,000	\$ (2,367)	-16%
8346 Auto Maint	\$ 88,055	\$ 121,286	\$ 97,500	\$ (23,786)	-20%
8348 Machine & Equipment Maint	\$ 28,722	\$ 59,035	\$ 31,800	\$ (27,235)	-46%
8511 Machinery/Equipment	\$ -	\$ 61,571	\$ -	\$ (61,571)	-100%
<b>Department Total: Garage</b>	<b>\$ 1,095,655</b>	<b>\$ 1,362,219</b>	<b>\$ 1,281,294</b>	<b>\$ (80,925)</b>	<b>-6%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 069 - Community Center					
8101 Social Security	\$ 10,299	\$ 10,777	\$ 10,169	\$ (608)	-6%
8102 Retirement TMRS	\$ 17,734	\$ 19,927	\$ 20,280	\$ 353	2%
8104 Employee Insurance	\$ 16,537	\$ 17,024	\$ 19,142	\$ 2,118	12%
8105 Workmens Compensation	\$ 1,156	\$ 1,554	\$ 1,880	\$ 326	21%
8108 Longevity	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%
8109 Overtime	\$ 1,632	\$ 7,221	\$ 4,500	\$ (2,721)	-38%
8110 Salaries and Wages	\$ 128,697	\$ 129,345	\$ 135,226	\$ 5,881	5%
8201 Telephone	\$ 2,420	\$ 2,013	\$ 1,000	\$ (1,013)	-50%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 2,387	\$ 2,220	\$ 3,600	\$ 1,380	62%
8220 Car Allowance	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0%
8242 Building and Grnds Maint	\$ 14,578	\$ 11,378	\$ 15,450	\$ 4,072	36%
8244 Equipment Maint. Contract	\$ 2,969	\$ 246	\$ 5,000	\$ 4,754	1934%
8245 Radio Maint	\$ 388	\$ 388	\$ 515	\$ 127	33%
8262 Electricity	\$ 13,320	\$ 17,132	\$ 15,000	\$ (2,132)	-12%
8263 Gas and Propane	\$ 1,382	\$ 2,287	\$ 3,000	\$ 713	31%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ 235	\$ 649	\$ 443	\$ (206)	-32%
8301 Office Supplies	\$ 4,060	\$ 3,908	\$ 5,047	\$ 1,139	29%
8304 Janitorial Supplies	\$ 3,487	\$ 3,836	\$ 3,914	\$ 78	2%
8330 Department Supplies	\$ 3,467	\$ 3,326	\$ 4,635	\$ 1,309	39%
8344 Building Maint	\$ -	\$ -	\$ 1,000	\$ 1,000	-
8540 Buildings	\$ 9,361	\$ -	\$ -	\$ -	-
<b>Department Total: Community Center</b>	<b>\$ 239,808</b>	<b>\$ 238,931</b>	<b>\$ 256,201</b>	<b>\$ 17,270</b>	<b>7%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 070 - Park Maintenance					
8101 Social Security	\$ 16,118	\$ 16,741	\$ 16,247	\$ (494)	-3%
8102 Retirement TMRS	\$ 25,964	\$ 28,248	\$ 31,527	\$ 3,279	12%
8104 Employee Insurance	\$ 44,544	\$ 40,227	\$ 41,707	\$ 1,480	4%
8105 Workmens Compensation	\$ 4,380	\$ 8,040	\$ 9,728	\$ 1,688	21%
8109 Overtime	\$ 5,281	\$ 4,891	\$ 4,100	\$ (791)	-16%
8110 Salaries and Wages	\$ 205,934	\$ 214,183	\$ 212,384	\$ (1,799)	-1%
8201 Telephone	\$ 1,792	\$ 1,605	\$ 1,000	\$ (605)	-38%
8212 Equipment Rental	\$ -	\$ -	\$ 500	\$ 500	-
8213 Fuel	\$ 17,387	\$ 20,051	\$ 22,000	\$ 1,949	10%
8218 Training and Tuition	\$ 300	\$ -	\$ 300	\$ 300	-
8245 Radio Maint	\$ 351	\$ 1,220	\$ 400	\$ (820)	-67%
8251 Labor	\$ 4,843	\$ 4,407	\$ 4,635	\$ 228	5%
8252 Parts	\$ 11,917	\$ 13,357	\$ 15,000	\$ 1,643	12%
8253 Sublet	\$ 15,361	\$ 14,529	\$ 17,000	\$ 2,471	17%
8270 Professional Fees	\$ 1,200	\$ 700	\$ 1,200	\$ 500	71%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ 100	\$ -	\$ 100	\$ 100	-
8301 Office Supplies	\$ 245	\$ -	\$ 160	\$ 160	-
8304 Janitorial Supplies	\$ 77	\$ -	\$ -	\$ -	-
8324 Chemical Supplies	\$ 1,657	\$ 2,010	\$ 2,000	\$ (10)	-1%
8328 Minor Tools	\$ 4,925	\$ 4,234	\$ 7,200	\$ 2,966	70%
8330 Department Supplies	\$ 2,568	\$ 2,522	\$ 3,000	\$ 478	19%
8344 Building Maint	\$ 58	\$ -	\$ -	\$ -	-
8356 Park Maintenance	\$ 25,190	\$ 23,735	\$ 30,900	\$ 7,165	30%
<b>Department Total: Park Maintenance</b>	<b>\$ 390,194</b>	<b>\$ 400,700</b>	<b>\$ 421,588</b>	<b>\$ 20,888</b>	<b>5%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 071 - Recreation					
8101 Social Security	\$ 20,601	\$ 21,347	\$ 21,118	\$ (229)	-1%
8102 Retirement TMRS	\$ 30,678	\$ 34,454	\$ 36,401	\$ 1,947	6%
8104 Employee Insurance	\$ 33,555	\$ 34,105	\$ 35,350	\$ 1,245	4%
8105 Workmens Compensation	\$ 11,853	\$ 17,867	\$ 21,619	\$ 3,752	21%
8109 Overtime	\$ 21,846	\$ 25,756	\$ 22,000	\$ (3,756)	-15%
8110 Salaries and Wages	\$ 247,462	\$ 256,847	\$ 276,060	\$ 19,213	7%
8201 Telephone	\$ -	\$ 1,218	\$ 6,000	\$ 4,782	393%
8203 Information Technology	\$ -	\$ -	\$ 206	\$ 206	-
8216 Travel/Conference	\$ 869	\$ 648	\$ 700	\$ 52	8%
8218 Training and Tuition	\$ 731	\$ 525	\$ 1,670	\$ 1,145	218%
8262 Electricity	\$ 73,015	\$ 60,371	\$ 61,000	\$ 629	1%
8263 Gas and Propane	\$ 237	\$ -	\$ -	\$ -	-
8270 Professional Fees	\$ -	\$ 100	\$ -	\$ (100)	-100%
8274 Advertising	\$ 6,283	\$ 6,566	\$ 6,695	\$ 129	2%
8276 Copier	\$ -	\$ -	\$ 3,000	\$ 3,000	-
8278 Printing and Binding	\$ 6,500	\$ 5,728	\$ 6,695	\$ 968	17%
8282 Membership/Subscriptions	\$ -	\$ -	\$ 810	\$ 810	-
8301 Office Supplies	\$ 3,111	\$ 1,892	\$ 3,700	\$ 1,808	96%
8324 Chemical Supplies	\$ 6,302	\$ 6,368	\$ 7,210	\$ 842	13%
8330 Department Supplies	\$ 2,229	\$ 2,612	\$ 3,200	\$ 588	23%
8356 Park Maintenance	\$ 48,065	\$ 77,230	\$ 59,516	\$ (17,714)	-23%
8395 Recreation Events	\$ 27,604	\$ 30,833	\$ 45,000	\$ 14,167	46%
8511 Machinery/Equipment	\$ -	\$ 19,585	\$ -	\$ (19,585)	-100%
<b>Department Total: Recreation</b>	<b>\$ 540,941</b>	<b>\$ 604,050</b>	<b>\$ 617,950</b>	<b>\$ 13,900</b>	<b>2%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 075 - Swimming					
8101 Social Security	\$ 18,173	\$ 16,183	\$ 16,300	\$ 117	1%
8102 Retirement TMRS	\$ 11,519	\$ 8,165	\$ 11,674	\$ 3,509	43%
8104 Employee Insurance	\$ 9,257	\$ 9,434	\$ 9,771	\$ 337	4%
8105 Workmens Compensation	\$ 10,340	\$ 25,208	\$ 30,502	\$ 5,294	21%
8109 Overtime	\$ 8,418	\$ 5,093	\$ 4,500	\$ (593)	-12%
8110 Salaries and Wages	\$ 229,576	\$ 206,756	\$ 213,100	\$ 6,344	3%
8201 Telephone	\$ 3,131	\$ 3,410	\$ 2,800	\$ (610)	-18%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8216 Travel/Conference	\$ 763	\$ 487	\$ 1,510	\$ 1,023	210%
8262 Electricity	\$ 24,803	\$ 24,289	\$ 25,000	\$ 711	3%
8263 Gas and Propane	\$ 23,966	\$ 23,245	\$ 30,000	\$ 6,755	29%
8270 Professional Fees	\$ 1,259	\$ 2,920	\$ 39,500	\$ 36,581	1253%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 6,419	\$ 7,026	\$ 7,426	\$ 400	6%
8282 Membership/Subscriptions	\$ -	\$ 135	\$ 275	\$ 140	104%
8301 Office Supplies	\$ 4,110	\$ 1,854	\$ 2,833	\$ 979	53%
8304 Janitorial Supplies	\$ 4,362	\$ 3,067	\$ 5,562	\$ 2,495	81%
8308 Clothing and Linen	\$ 2,458	\$ 4,496	\$ 4,120	\$ (376)	-8%
8324 Chemical Supplies	\$ 21,625	\$ 46,713	\$ 39,750	\$ (6,963)	-15%
8328 Minor Tools	\$ -	\$ -	\$ 500	\$ 500	-
8330 Department Supplies	\$ 13,486	\$ 7,896	\$ 13,905	\$ 6,009	76%
8348 Machine & Equipment Maint	\$ 4,544	\$ 100	\$ 3,000	\$ 2,900	2900%
8358 Pool Maintenance	\$ 19,954	\$ 15,858	\$ 25,500	\$ 9,642	61%
8391 Concession Supplies	\$ 2,125	\$ 786	\$ 2,500	\$ 1,714	218%
<b>Department Total: Swimming</b>	<b>\$ 420,288</b>	<b>\$ 413,122</b>	<b>\$ 490,728</b>	<b>\$ 77,606</b>	<b>19%</b>

**City of Denison  
2010/2011 Budget  
General Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
General Fund 001					
Department: 079 - Garage Charges					
8499 Garage Charges	\$ (705,712)	\$ (905,344)	\$ (986,233)	\$ (80,889)	9%
<b>Department Total: Garage Charges</b>	<b>\$ (705,712)</b>	<b>\$ (905,344)</b>	<b>\$ (986,233)</b>	<b>\$ (80,889)</b>	<b>9%</b>
<b>General Fund Expense Total:</b>	<b>\$ 18,731,879</b>	<b>\$ 19,022,566</b>	<b>\$ 19,501,714</b>	<b>\$ 479,148</b>	<b>3%</b>



# **WATER / SEWER FUND**

## Water/Sewer Fund

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The Water/Sewer 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 Water/Sewer Fund includes the following departments:

- Water Treatment
- Lab
- Water Distribution
- Sewer Collection
- Wastewater Treatment
- Sewer Monitoring
- Billing / Collecting
- Transfer / Contracts
- Utilities Administration

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>
Beginning Fund Balance	\$ 1,573,273	\$ 1,794,395	\$ 2,220,743
<b>Revenues</b>	<b>\$ 9,482,745</b>	<b>\$ 9,692,514</b>	<b>\$ 9,733,000</b>
<b>Expenditures</b>	<b>\$ 9,618,791</b>	<b>\$ 9,844,231</b>	<b>\$ 9,467,821</b>
Transfer to Debt Service	\$ 2,487,178	\$ 2,508,832	\$ 2,064,951
Operating Transfer Out (GF)	\$ 902,320	\$ 902,320	\$ 900,000
Transfer to Capital Improvements	\$ -	\$ -	\$ -
Operating Fund Reserve	\$ -	\$ -	\$ -
Contingency Fund Reserve	\$ -	\$ -	\$ -
Equipment Replacement Fund	\$ -	\$ -	\$ -
<b>Transfers/Audit Adjustments/Receivables</b>	<b>\$ 357,168</b>	<b>\$ 578,065</b>	<b>\$ 165,000</b>
<b>Ending Cash Balance</b>	<b>\$ 1,794,395</b>	<b>\$ 2,220,743</b>	<b>\$ 2,650,922</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Classification Totals**

<b>Classification</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
<b>Revenues</b>					
600-Revenue	\$ 9,482,745	\$ 9,692,514	\$ 9,733,000	\$ 40,486	0%
Revenue Totals:	\$ 9,482,745	\$ 9,692,514	\$ 9,733,000	\$ 40,486	0%
<b>Expenditures</b>					
100-Personnel - Personnel	\$ 3,339,505	\$ 3,405,361	\$ 3,502,215	\$ 96,854	3%
200-Contractal - Contractual	\$ 1,466,880	\$ 1,444,725	\$ 1,461,404	\$ 16,679	1%
300-Commodity - Commodities	\$ 1,155,299	\$ 984,956	\$ 963,670	\$ (21,286)	-2%
400-Fixed Chgs - Fixed Charges	\$ 3,635,984	\$ 3,764,205	\$ 3,519,932	\$ (244,273)	-6%
500-Capital - Capital Outlay	\$ 21,123	\$ 244,986	\$ 20,600	\$ (224,386)	-92%
Expenditure Totals:	\$ 9,618,791	\$ 9,844,231	\$ 9,467,821	\$ (376,410)	-4%
<b>Revenue Total:</b>	<b>\$ 9,482,745</b>	<b>\$ 9,692,514</b>	<b>\$ 9,733,000</b>	<b>\$ 40,486</b>	<b>0%</b>
<b>Expenditure Total:</b>	<b>\$ 9,618,791</b>	<b>\$ 9,844,231</b>	<b>\$ 9,467,821</b>	<b>\$ (376,410)</b>	<b>-4%</b>
<b>Fund: 020 Net Total</b>	<b>\$ (136,046)</b>	<b>\$ (151,717)</b>	<b>\$ 265,179</b>	<b>\$ 416,896</b>	<b>-275%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Revenues**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
<u>Revenues</u>					
Department: 600					
7201 Penalties	\$ 242,088	\$ 252,516	\$ 242,000	\$ (10,516)	-4%
7202 Service Charges	\$ 17,747	\$ 20,157	\$ 21,000	\$ 843	4%
7501 Interest on Investments	\$ 12,304	\$ 7,149	\$ 8,000	\$ 851	12%
7505 Capital Lease Revenue	\$ 9,454	\$ 85,114	\$ -	\$ (85,114)	-100%
7510 Miscellaneous	\$ 29,357	\$ 44,012	\$ 20,000	\$ (24,012)	-55%
7512 Transfer - CD	\$ -	\$ -	\$ -	\$ -	-
7513 Transfers from Other Fnds	\$ -	\$ -	\$ -	\$ -	-
7601 Water Sales	\$ 5,576,399	\$ 5,598,221	\$ 5,700,000	\$ 101,779	2%
7602 Sewer Charges	\$ 3,320,336	\$ 3,417,290	\$ 3,500,000	\$ 82,710	2%
7701 Water Tap Fees	\$ 13,685	\$ 10,490	\$ 11,000	\$ 510	5%
7702 Sewer Tap Fees	\$ 8,000	\$ 3,125	\$ 6,000	\$ 2,875	92%
7703 Sewer Surcharge	\$ 6,847	\$ 33,676	\$ -	\$ (33,676)	-100%
7704 Lab Fees	\$ 65,403	\$ 55,073	\$ 65,000	\$ 9,928	18%
7705 Connection Fees	\$ 40,605	\$ 42,150	\$ 42,000	\$ (150)	0%
7706 Reconnect Fees	\$ 79,705	\$ 69,530	\$ 68,000	\$ (1,530)	-2%
7801 Rentals	\$ 60,816	\$ 50,643	\$ 50,000	\$ (643)	-1%
7802 Water Bill Advertising	\$ -	\$ 3,370	\$ -	\$ (3,370)	0%
<b>Water &amp; Sewer Fund Revenues</b>	<b>\$ 9,482,745</b>	<b>\$ 9,692,514</b>	<b>\$ 9,733,000</b>	<b>\$ 40,486</b>	<b>0%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Summaries**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
<b><u>Expenditures</u></b>					
020-080 Water Treatment	\$ 1,849,912	\$ 1,612,229	\$ 1,687,461	\$ 75,232	5%
020-082 Lab	\$ 136,970	\$ 159,470	\$ 167,081	\$ 7,611	5%
020-084 Water Distribution/New	\$ 902,775	\$ 1,043,323	\$ 996,031	\$ (47,292)	-5%
020-086 Sewer Collection/Mnt	\$ 468,807	\$ 767,489	\$ 580,008	\$ (187,481)	-24%
020-088 Paw Paw WWT	\$ 1,347,183	\$ 1,374,591	\$ 1,461,914	\$ 87,323	6%
020-090 Sewer Monitoring	\$ 140,068	\$ 151,643	\$ 161,457	\$ 9,814	6%
020-091 Billing/Collecting	\$ 541,868	\$ 549,056	\$ 619,423	\$ 70,367	13%
020-092 Transfer/Contracts	\$ 3,626,366	\$ 3,555,979	\$ 3,114,839	\$ (441,140)	-12%
020-093 Utilities Administration	\$ 240,173	\$ 238,907	\$ 253,816	\$ 14,909	6%
020-095 Duck Creek WWT	\$ 83,374	\$ 132,817	\$ 159,491	\$ 26,674	20%
020-096 Iron Ore WWT	\$ 91,122	\$ 64,534	\$ 70,553	\$ 6,019	9%
020-097 G.C.A. WWT	\$ 190,173	\$ 194,193	\$ 195,747	\$ 1,554	1%
<b>W&amp;S Fund Expenditures</b>	<b>\$ 9,618,791</b>	<b>\$ 9,844,231</b>	<b>\$ 9,467,821</b>	<b>\$ (376,410)</b>	<b>-4%</b>
<b>Revenue Total:</b>	<b>\$ 9,482,745</b>	<b>\$ 9,692,514</b>	<b>\$ 9,733,000</b>	<b>\$ 40,486</b>	<b>0%</b>
<b>Expenditure Total:</b>	<b>\$ 9,618,791</b>	<b>\$ 9,844,231</b>	<b>\$ 9,467,821</b>	<b>\$ (376,410)</b>	<b>-4%</b>
<b>Water &amp; Sewer Fund Total:</b>	<b>\$ (136,046)</b>	<b>\$ (151,717)</b>	<b>\$ 265,179</b>	<b>\$ 416,896</b>	<b>-275%</b>

**City of Denison**  
**2010/2011 Budget**  
**Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
<u>Expenditures</u>					
Department: 080 - Water Treatment					
8101 Social Security	\$ 35,496	\$ 38,391	\$ 38,988	\$ 597	2%
8102 Retirement TMRS	\$ 82,854	\$ 72,427	\$ 80,399	\$ 7,972	11%
8104 Employee Insurance	\$ 66,149	\$ 70,683	\$ 76,344	\$ 5,661	8%
8105 Workmens Compensation	\$ 11,942	\$ 18,488	\$ 22,370	\$ 3,882	21%
8109 Overtime	\$ 27,695	\$ 23,526	\$ 22,500	\$ (1,026)	-4%
8110 Salaries and Wages	\$ 457,986	\$ 493,462	\$ 509,651	\$ 16,189	3%
8201 Telephone	\$ 2,388	\$ 2,549	\$ 3,800	\$ 1,251	49%
8203 Information Technology	\$ -	\$ 451	\$ 2,400	\$ 1,949	432%
8204 Postage	\$ 761	\$ 436	\$ 800	\$ 364	84%
8212 Equipment Rental	\$ 5,282	\$ 5,048	\$ 4,500	\$ (548)	-11%
8213 Fuel	\$ 5,270	\$ 6,794	\$ 7,500	\$ 706	10%
8216 Travel/Conference	\$ 300	\$ 95	\$ 1,500	\$ 1,405	1479%
8218 Training and Tuition	\$ 1,445	\$ 1,055	\$ 6,200	\$ 5,145	488%
8244 Equipment Maint. Contract	\$ 17,819	\$ 24,011	\$ 29,000	\$ 4,989	21%
8245 Radio Maint	\$ 318	\$ 1,153	\$ 300	\$ (853)	-74%
8248 Machine & Equipment Maint	\$ 19	\$ -	\$ -	\$ -	-
8250 Instr. & Signal Maint	\$ 1,742	\$ 6,958	\$ 13,700	\$ 6,742	97%
8251 Labor	\$ 710	\$ 1,109	\$ 1,000	\$ (109)	-10%
8252 Parts	\$ 386	\$ 862	\$ 750	\$ (112)	-13%
8253 Sublet	\$ 2,273	\$ 3,621	\$ 3,000	\$ (621)	-17%
8262 Electricity	\$ 450,747	\$ 322,990	\$ 315,000	\$ (7,990)	-2%
8263 Gas and Propane	\$ 1,989	\$ 7,428	\$ 6,000	\$ (1,428)	-19%
8270 Professional Fees	\$ 39,103	\$ 64,680	\$ 38,000	\$ (26,680)	-41%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ -	\$ 1,058	\$ -	\$ (1,058)	-100%
8282 Membership/Subscriptions	\$ 475	\$ 482	\$ 525	\$ 43	9%
8301 Office Supplies	\$ 37	\$ 1,386	\$ 1,275	\$ (111)	-8%
8304 Janitorial Supplies	\$ 1,217	\$ 1,730	\$ 1,600	\$ (130)	-7%
8318 Oil & Lubricants	\$ 302	\$ 1,681	\$ 1,500	\$ (181)	-11%
8324 Chemical Supplies	\$ 569,965	\$ 356,246	\$ 375,000	\$ 18,754	5%
8326 Electrical Supplies	\$ 609	\$ 2,372	\$ 1,500	\$ (872)	-37%
8328 Minor Tools	\$ 856	\$ 1,466	\$ 1,600	\$ 134	9%
8330 Department Supplies	\$ 1,831	\$ 2,014	\$ 1,700	\$ (314)	-16%
8342 Water Tank Maint	\$ 1,735	\$ 728	\$ 2,000	\$ 1,272	175%
8344 Building Maint	\$ 9,242	\$ 7,188	\$ 8,100	\$ 912	13%
8348 Machine & Equipment Maint	\$ 41,349	\$ 47,936	\$ 37,000	\$ (10,936)	-23%
8427 Lease Purchase	\$ -	\$ 14,583	\$ 23,459	\$ 8,876	61%
8465 Lake Texoma Contract	\$ 9,618	\$ 7,142	\$ 48,000	\$ 40,858	572%
<b>Department Total: Water Treatment</b>	<b>\$ 1,849,912</b>	<b>\$ 1,612,229</b>	<b>\$ 1,687,461</b>	<b>\$ 75,232</b>	<b>5%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
Department: 082 - Lab					
8101 Social Security	\$ 5,969	\$ 6,414	\$ 6,174	\$ (240)	-4%
8102 Retirement TMRS	\$ 13,786	\$ 11,746	\$ 12,731	\$ 985	8%
8104 Employee Insurance	\$ 11,031	\$ 11,316	\$ 11,772	\$ 456	4%
8105 Workmens Compensation	\$ 2,208	\$ 3,263	\$ 3,948	\$ 685	21%
8109 Overtime	\$ 4,772	\$ 4,967	\$ 4,800	\$ (167)	-3%
8110 Salaries and Wages	\$ 73,248	\$ 78,883	\$ 80,706	\$ 1,823	2%
8203 Information Technology	\$ -	\$ -	\$ 11,100	\$ 11,100	-
8204 Postage	\$ 282	\$ 265	\$ 300	\$ 35	13%
8218 Training and Tuition	\$ 185	\$ 225	\$ 850	\$ 625	278%
8244 Equipment Maint. Contract	\$ -	\$ 32	\$ 1,000	\$ 968	2999%
8270 Professional Fees	\$ 2,406	\$ 2,813	\$ 3,600	\$ 787	28%
876 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 1,153	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ 103	\$ 60	\$ 100	\$ 40	67%
8301 Office Supplies	\$ 476	\$ 744	\$ 1,100	\$ 356	48%
8304 Janitorial Supplies	\$ 1,559	\$ 416	\$ 800	\$ 384	92%
8324 Chemical Supplies	\$ 17,715	\$ 24,127	\$ 18,500	\$ (5,627)	-23%
8328 Minor Tools	\$ 2,076	\$ 8,310	\$ 8,600	\$ 290	3%
8511 Machinery/Equipment	\$ -	\$ 5,889	\$ -	\$ (5,889)	-100%
<b>Department Total: Lab</b>	<b>\$ 136,970</b>	<b>\$ 159,470</b>	<b>\$ 167,081</b>	<b>\$ 7,611</b>	<b>5%</b>



**City of Denison**  
**2010/2011 Budget**  
**Water & Sewer Fund Department Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020						
Department: 084 - Water Distribution/New						
8101	Social Security	\$ 35,698	\$ 37,138	\$ 35,027	\$ (2,111)	-6%
8102	Retirement TMRS	\$ 84,882	\$ 69,819	\$ 72,231	\$ 2,412	3%
8104	Employee Insurance	\$ 77,174	\$ 78,351	\$ 81,499	\$ 3,148	4%
8105	Workmens Compensation	\$ 19,250	\$ 29,053	\$ 35,154	\$ 6,101	21%
8109	Overtime	\$ 37,743	\$ 50,255	\$ 46,000	\$ (4,255)	-8%
8110	Salaries and Wages	\$ 442,445	\$ 448,123	\$ 457,879	\$ 9,756	2%
8201	Telephone	\$ 3,341	\$ 3,820	\$ 2,800	\$ (1,020)	-27%
8203	Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204	Postage	\$ 32	\$ 73	\$ 50	\$ (23)	-31%
8212	Equipment Rental	\$ 2,993	\$ 5,686	\$ 3,000	\$ (2,686)	-47%
8213	Fuel	\$ 19,903	\$ 29,962	\$ 30,000	\$ 38	0%
8216	Travel/Conference	\$ -	\$ 54	\$ 100	\$ 46	87%
8218	Training and Tuition	\$ 1,397	\$ 2,132	\$ 2,500	\$ 368	17%
8245	Radio Maint	\$ 1,160	\$ 2,212	\$ 2,000	\$ (212)	-10%
8251	Labor	\$ 4,188	\$ 3,917	\$ 4,000	\$ 83	2%
8252	Parts	\$ 1,969	\$ 8,332	\$ 7,500	\$ (832)	-10%
8253	Sublet	\$ 14,397	\$ 31,338	\$ 25,000	\$ (6,338)	-20%
8270	Professional Fees	\$ 254	\$ 693	\$ 1,030	\$ 337	49%
8276	Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278	Printing and Binding	\$ 237	\$ 143	\$ 300	\$ 158	111%
8301	Office Supplies	\$ 963	\$ 225	\$ 1,000	\$ 775	345%
8304	Janitorial Supplies	\$ 118	\$ 40	\$ -	\$ (40)	-100%
8308	Clothing and Linen	\$ 1,301	\$ 2,068	\$ 1,600	\$ (468)	-23%
8324	Chemical Supplies	\$ 1,212	\$ 1,247	\$ 2,000	\$ 753	60%
8328	Minor Tools	\$ 6,754	\$ 6,422	\$ 10,100	\$ 3,678	57%
8330	Department Supplies	\$ 4,624	\$ 4,851	\$ 4,635	\$ (216)	-4%
8351	Main Maint	\$ 80,774	\$ 104,364	\$ 80,000	\$ (24,364)	-23%
8354	Water Meter Maint	\$ 25,347	\$ 29,648	\$ 35,000	\$ 5,352	18%
8360	Fire Hydrant Maint	\$ 13,496	\$ -	\$ 15,000	\$ 15,000	-
8427	Lease Purchases	\$ -	\$ 19,326	\$ 19,326	\$ 0	0%
8560	New Water Mains	\$ -	\$ 3,489	\$ -	\$ (3,489)	-100%
8561	Water Relp Mains	\$ -	\$ 50,793	\$ -	\$ -	0%
8564	Meters	\$ 21,123	\$ 19,751	\$ 20,600	\$ 849	4%
<b>Department Total: Water Distribution/New</b>		<b>\$ 902,775</b>	<b>\$ 1,043,323</b>	<b>\$ 996,031</b>	<b>\$ (47,292)</b>	<b>-5%</b>

**City of Denison**  
**2010/2011 Budget**  
**Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
Department: 086 - Sewer Collection/Mnt					
8101 Social Security	\$ 12,956	\$ 14,031	\$ 13,457	\$ (574)	-4%
8102 Retirement TMRS	\$ 32,184	\$ 26,953	\$ 27,752	\$ 799	3%
8104 Employee Insurance	\$ 27,562	\$ 27,734	\$ 28,849	\$ 1,115	4%
8105 Workmens Compensation	\$ 9,274	\$ 14,488	\$ 17,530	\$ 3,042	21%
8109 Overtime	\$ 15,000	\$ 20,109	\$ 15,000	\$ (5,109)	-25%
8110 Salaries and Wages	\$ 167,073	\$ 172,201	\$ 175,921	\$ 3,720	2%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8212 Equipment Rental	\$ 7,599	\$ 2,720	\$ 2,300	\$ (420)	-15%
8213 Fuel	\$ 19,010	\$ 24,979	\$ 25,000	\$ 21	0%
8214 Oil and Filters	\$ 1,456	\$ -	\$ -	\$ -	-
8218 Training and Tuition	\$ 1,250	\$ 2,188	\$ 2,650	\$ 462	21%
8245 Radio Maint	\$ 419	\$ 1,465	\$ 750	\$ (715)	-49%
8251 Labor	\$ 5,232	\$ 6,771	\$ 6,500	\$ (271)	-4%
8252 Parts	\$ 14,645	\$ 23,059	\$ 20,000	\$ (3,059)	-13%
8253 Sublet	\$ 26,413	\$ 46,691	\$ 28,000	\$ (18,691)	-40%
8270 Professional Fees	\$ 856	\$ -	\$ 1,000	\$ 1,000	-
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8308 Clothing and Linen	\$ 599	\$ 1,050	\$ 1,000	\$ (50)	-5%
8324 Chemical Supplies	\$ 23,847	\$ 13,011	\$ 25,000	\$ 11,989	92%
8328 Minor Tools	\$ 7,693	\$ 7,369	\$ 13,500	\$ 6,131	83%
8330 Department Supplies	\$ 2,467	\$ 3,416	\$ 2,500	\$ (916)	-27%
8348 Machine & Equipment Maint	\$ 38	\$ -	\$ -	\$ -	-
8351 Main Maint	\$ 93,235	\$ 106,592	\$ 85,000	\$ (21,592)	-20%
8427 Lease Purchases	\$ -	\$ 87,599	\$ 87,599	\$ 0	0%
8511 Machinery/Equipment	\$ -	\$ 165,064	\$ -	\$ (165,064)	-100%
<b>Department Total: Sewer Collection/Mnt</b>	<b>\$ 468,807</b>	<b>\$ 767,489</b>	<b>\$ 580,008</b>	<b>\$ (187,481)</b>	<b>-24%</b>

**City of Denison**  
**2010/2011 Budget**  
**Water & Sewer Fund Department Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020						
Department: 088 - Paw Paw WWT						
8101	Social Security	\$ 39,575	\$ 39,031	\$ 39,390	\$ 359	1%
8102	Retirement TMRS	\$ 92,143	\$ 71,710	\$ 81,229	\$ 9,519	13%
8104	Employee Insurance	\$ 71,662	\$ 72,589	\$ 75,999	\$ 3,410	5%
8105	Workmens Compensation	\$ 7,413	\$ 13,400	\$ 16,214	\$ 2,814	21%
8109	Overtime	\$ 25,579	\$ 9,142	\$ 10,000	\$ 858	9%
8110	Salaries and Wages	\$ 495,699	\$ 502,805	\$ 514,914	\$ 12,109	2%
8201	Telephone	\$ 3,525	\$ 4,643	\$ 8,000	\$ 3,357	72%
8203	Information Technology	\$ -	\$ 97	\$ 200	\$ 103	106%
8204	Postage	\$ 278	\$ 217	\$ 280	\$ 63	29%
8212	Equipment Rental	\$ 5,072	\$ 185	\$ 1,000	\$ 815	440%
8213	Fuel	\$ 11,657	\$ 13,783	\$ 15,000	\$ 1,217	9%
8216	Travel/Conference	\$ 556	\$ 873	\$ 850	\$ (23)	-3%
8218	Training and Tuition	\$ 3,910	\$ 4,719	\$ 4,120	\$ (599)	-13%
8245	Radio Maint	\$ 846	\$ 916	\$ 800	\$ (116)	-13%
8251	Labor	\$ 2,617	\$ 2,295	\$ 2,500	\$ 205	9%
8252	Parts	\$ 8,048	\$ 7,694	\$ 7,900	\$ 206	3%
8253	Sublet	\$ 5,970	\$ 5,262	\$ 8,000	\$ 2,738	52%
8262	Electricity	\$ 392,816	\$ 361,542	\$ 365,000	\$ 3,458	1%
8270	Professional Fees	\$ 49,485	\$ 54,109	\$ 55,000	\$ 892	2%
8276	Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282	Membership/Subscriptions	\$ 860	\$ 800	\$ 900	\$ 100	13%
8301	Office Supplies	\$ 848	\$ 1,156	\$ 1,200	\$ 44	4%
8304	Janitorial Supplies	\$ 264	\$ 259	\$ 250	\$ (9)	-4%
8308	Clothing and Linen	\$ 94	\$ 79	\$ 200	\$ 121	152%
8318	Oil & Lubricants	\$ 1,666	\$ 1,478	\$ 1,900	\$ 422	29%
8324	Chemical Supplies	\$ 54,389	\$ 52,061	\$ 54,000	\$ 1,939	4%
8326	Electrical Supplies	\$ 445	\$ 1,054	\$ 750	\$ (304)	-29%
8328	Minor Tools	\$ 781	\$ 659	\$ 800	\$ 142	21%
8330	Department Supplies	\$ 3,214	\$ 3,368	\$ 3,500	\$ 132	4%
8343	Lift Stat Maint	\$ 562	\$ 803	\$ 800	\$ (3)	0%
8344	Building Maint	\$ 1,381	\$ 2,972	\$ 2,500	\$ (472)	-16%
8348	Machine & Equipment Maint	\$ 65,829	\$ 68,516	\$ 70,000	\$ 1,484	2%
8427	Lease Purchases	\$ -	\$ 76,372	\$ 118,218	\$ 41,846	55%
<b>Department Total: Paw Paw WWT</b>		<b>\$ 1,347,183</b>	<b>\$ 1,374,591</b>	<b>\$ 1,461,914</b>	<b>\$ 87,323</b>	<b>6%</b>

**City of Denison**  
**2010/2011 Budget**  
**Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
Department: 090 - Sewer Monitoring					
8101 Social Security	\$ 5,819	\$ 6,324	\$ 6,540	\$ 216	3%
8102 Retirement TMRS	\$ 14,367	\$ 12,191	\$ 13,486	\$ 1,295	11%
8104 Employee Insurance	\$ 11,025	\$ 11,334	\$ 11,790	\$ 456	4%
8105 Workmens Compensation	\$ 1,225	\$ 2,097	\$ 2,537	\$ 440	21%
8109 Overtime	\$ 3,570	\$ 3,337	\$ 4,000	\$ 663	20%
8110 Salaries and Wages	\$ 77,710	\$ 83,704	\$ 85,489	\$ 1,785	2%
8201 Telephone	\$ -	\$ 177	\$ 1,000	\$ 823	465%
8203 Information Technology	\$ 580	\$ 97	\$ 200	\$ 103	106%
8204 Postage	\$ 636	\$ 742	\$ 700	\$ (42)	-6%
8213 Fuel	\$ 2,093	\$ 2,520	\$ 3,100	\$ 580	23%
8216 Travel/Conference	\$ 247	\$ 623	\$ 1,500	\$ 877	141%
8218 Training and Tuition	\$ 310	\$ 331	\$ 475	\$ 144	44%
8251 Labor	\$ 204	\$ 927	\$ 1,000	\$ 74	8%
8252 Parts	\$ 102	\$ 114	\$ 200	\$ 86	76%
8253 Sublet	\$ 1,717	\$ 5,577	\$ 4,000	\$ (1,577)	-28%
8270 Professional Fees	\$ 15,003	\$ 16,911	\$ 18,500	\$ 1,589	9%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ -	\$ 200	\$ 150	\$ (50)	-25%
8282 Membership/Subscriptions	\$ 120	\$ 120	\$ 190	\$ 70	58%
8301 Office Supplies	\$ 600	\$ 501	\$ 600	\$ 99	20%
8324 Chemical Supplies	\$ 458	\$ 231	\$ 500	\$ 269	116%
8330 Department Supplies	\$ 3,804	\$ 3,585	\$ 4,000	\$ 415	12%
8344 Building Maint	\$ 479	\$ -	\$ 1,000	\$ 1,000	-
<b>Department Total: Sewer Monitoring</b>	<b>\$ 140,068</b>	<b>\$ 151,643</b>	<b>\$ 161,457</b>	<b>\$ 9,814</b>	<b>6%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
Department: 091 - Billing/Collecting					
8101 Social Security	\$ 21,208	\$ 21,377	\$ 21,814	\$ 437	2%
8102 Retirement TMRS	\$ 49,404	\$ 39,816	\$ 44,984	\$ 5,168	13%
8104 Employee Insurance	\$ 49,612	\$ 50,623	\$ 52,660	\$ 2,037	4%
8105 Workmens Compensation	\$ 5,747	\$ 5,515	\$ 6,673	\$ 1,158	21%
8109 Overtime	\$ 7,322	\$ 5,834	\$ 4,000	\$ (1,834)	-31%
8110 Salaries and Wages	\$ 272,157	\$ 278,532	\$ 285,151	\$ 6,619	2%
8201 Telephone	\$ 2,468	\$ 2,598	\$ 4,000	\$ 1,402	54%
8203 Information Technology	\$ -	\$ -	\$ 200	\$ 200	-
8204 Postage	\$ 51,864	\$ 58,134	\$ 56,556	\$ (1,578)	-3%
8213 Fuel	\$ 5,698	\$ 6,405	\$ 6,500	\$ 95	1%
8214 Oil and Filters	\$ -	\$ -	\$ 200	\$ 200	-
8244 Equipment Maint. Contract	\$ 2,086	\$ 2,166	\$ -	\$ (2,166)	-100%
8245 Radio Maint	\$ 274	\$ 269	\$ 400	\$ 131	49%
8251 Labor	\$ 1,092	\$ 1,432	\$ 1,200	\$ (232)	-16%
8252 Parts	\$ 458	\$ 326	\$ 600	\$ 274	84%
8253 Sublet	\$ 5,354	\$ 3,834	\$ 3,500	\$ (334)	-9%
8270 Professional Fees	\$ 26,000	\$ 28,390	\$ 40,000	\$ 11,610	41%
8275 Rent	\$ 11,765	\$ 12,339	\$ 12,585	\$ 246	2%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ 22,588	\$ 26,338	\$ 22,000	\$ (4,338)	-16%
8282 Membership/Subscriptions	\$ 1,711	\$ 382	\$ 800	\$ 418	110%
8301 Office Supplies	\$ 3,937	\$ 3,185	\$ 3,500	\$ 315	10%
8328 Minor Tools	\$ 163	\$ 610	\$ 600	\$ (10)	-2%
8330 Department Supplies	\$ 962	\$ 950	\$ 1,000	\$ 50	5%
8427 Lease Purchases	\$ -	\$ -	\$ 50,000	\$ 50,000	-
<b>Department Total: Billing/Collecting</b>	<b>\$ 541,868</b>	<b>\$ 549,056</b>	<b>\$ 619,423</b>	<b>\$ 70,367</b>	<b>13%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020						
Department: 092 - Transfer/Contracts						
8401	Overhead Water to GF	\$ 451,160	\$ 451,160	\$ 450,000	\$ (1,160)	0%
8402	Overhead Sewer to GF	\$ 451,160	\$ 451,160	\$ 450,000	\$ (1,160)	0%
8406	Insurance-Liability	\$ 94,289	\$ 103,718	\$ 99,000	\$ (4,718)	-5%
8413	Contracts & Agreements	\$ -	\$ 25,895	\$ 27,000	\$ 1,105	4%
8414	Contingency	\$ -	\$ -	\$ 5,888	\$ 5,888	-
8417	Credit Card Merchant Fees	\$ -	\$ 15,215	\$ 16,000	\$ 785	5%
8418	Claims and Refunds	\$ 193	\$ -	\$ 2,000	\$ 2,000	-
8445	Trans/General I&S Fund	\$ 2,487,178	\$ 2,508,832	\$ 2,064,951	\$ (443,881)	-18%
8446	Bond Amortization Expense	\$ 142,386	\$ -	\$ -	\$ -	-
<b>Department Total: Transfer/Contracts</b>		<b>\$ 3,626,366</b>	<b>\$ 3,555,979</b>	<b>\$ 3,114,839</b>	<b>\$ (441,140)</b>	<b>-12%</b>

**City of Denison**  
**2010/2011 Budget**  
**Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
Department: 093 - Utilities Administration					
8101 Social Security	\$ 12,643	\$ 13,068	\$ 13,012	\$ (56)	0%
8102 Retirement TMRS	\$ 29,533	\$ 24,072	\$ 26,832	\$ 2,760	11%
8104 Employee Insurance	\$ 16,537	\$ 17,163	\$ 17,856	\$ 693	4%
8105 Workmens Compensation	\$ 1,194	\$ 2,175	\$ 2,632	\$ 457	21%
8108 Longevity	\$ 1,058	\$ 1,118	\$ 1,178	\$ 61	5%
8109 Overtime	\$ 90	\$ 61	\$ 150	\$ 89	144%
8110 Salaries and Wages	\$ 161,727	\$ 166,497	\$ 170,086	\$ 3,589	2%
8201 Telephone	\$ 4,248	\$ 5,378	\$ 2,300	\$ (3,078)	-57%
8203 Information Technology	\$ -	\$ -	\$ 550	\$ 550	-
8204 Postage	\$ 181	\$ 139	\$ 100	\$ (39)	-28%
8213 Fuel	\$ 1,282	\$ 1,399	\$ 1,500	\$ 101	7%
8216 Travel/Conference	\$ 2,619	\$ 224	\$ 2,575	\$ 2,351	1049%
8218 Training and Tuition	\$ 472	\$ 682	\$ 1,545	\$ 863	127%
8220 Car Allowance	\$ 4,200	\$ 4,200	\$ 4,200	\$ -	0%
8245 Radio Maint	\$ -	\$ -	\$ 100	\$ 100	-
8251 Labor	\$ 43	\$ 94	\$ 100	\$ 7	7%
8252 Parts	\$ 142	\$ 100	\$ 100	\$ (0)	0%
8253 Sublet	\$ -	\$ 569	\$ 700	\$ 131	23%
8270 Professional Fees	\$ 2,429	\$ 188	\$ 3,000	\$ 2,812	1494%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8278 Printing and Binding	\$ -	\$ 48	\$ 100	\$ 53	111%
8282 Membership/Subscriptions	\$ -	\$ 154	\$ 2,800	\$ 2,646	1721%
8301 Office Supplies	\$ 1,209	\$ 1,067	\$ 1,150	\$ 83	8%
8398 Miscellaneous	\$ 568	\$ 510	\$ 750	\$ 240	47%
<b>Department Total: Utilities Administration</b>	<b>\$ 240,173</b>	<b>\$ 238,907</b>	<b>\$ 253,816</b>	<b>\$ 14,909</b>	<b>6%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020						
Department: 095 - Duck Creek WWT						
8262	Electricity	\$ 29,313	\$ 45,483	\$ 47,000	\$ 1,517	3%
8343	Lift Stat Maint	\$ 31,402	\$ 43,873	\$ 30,900	\$ (12,973)	-30%
8344	Build Maint	\$ -	\$ -	\$ 2,500	\$ 2,500	-
8348	Machine & Equipment Maint	\$ 22,659	\$ 40,258	\$ 20,600	\$ (19,658)	-49%
8427	Lease Purchases	\$ -	\$ 3,204	\$ 58,491	\$ 55,287	1726%
<b>Department Total: Duck Creek WWT</b>		<b>\$ 83,374</b>	<b>\$ 132,817</b>	<b>\$ 159,491</b>	<b>\$ 26,674</b>	<b>20%</b>



**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Detail**

<b>Account</b>	<b>Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020						
Department: 096 - Iron Ore WWT						
8262	Electricity	\$ 55,243	\$ 53,568	\$ 58,553	\$ 4,985	9%
8324	Chemical Supplies	\$ 336	\$ -	\$ -	\$ -	-
8343	Lift Stat Maint	\$ 23,971	\$ 7,068	\$ 8,000	\$ 932	13%
8348	Machine & Equipment Maint	\$ 11,572	\$ 3,898	\$ 4,000	\$ 102	3%
<b>Department Total: Iron Ore WWT</b>		<b>\$ 91,122</b>	<b>\$ 64,534</b>	<b>\$ 70,553</b>	<b>\$ 6,019</b>	<b>9%</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Fund Department Detail**

<b>Account Description</b>	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Budgeted 2011</b>	<b>Fiscal Year Change</b>	<b>% Change</b>
Water & Sewer Fund 020					
Department: 097 - G.C.A. WWT					
8101 Social Security	\$ 5,977	\$ 7,222	\$ 6,095	\$ (1,127)	-16%
8102 Retirement TMRS	\$ 13,809	\$ 13,337	\$ 12,561	\$ (776)	-6%
8104 Employee Insurance	\$ 11,025	\$ 11,314	\$ 11,767	\$ 453	4%
8105 Workmens Compensation	\$ 2,174	\$ 2,059	\$ 2,491	\$ 432	21%
8109 Overtime	\$ 3,734	\$ 4,197	\$ 4,326	\$ 129	3%
8110 Salaries and Wages	\$ 74,393	\$ 91,895	\$ 79,677	\$ (12,218)	-13%
8212 Equipment Rental	\$ -	\$ -	\$ 200	\$ 200	-
8218 Training and Tuition	\$ 304	\$ -	\$ 450	\$ 450	-
8262 Electricity	\$ 54,450	\$ 40,018	\$ 42,000	\$ 1,982	5%
8263 Gas and Propane	\$ 1,503	\$ 1,691	\$ 2,000	\$ 310	18%
8270 Professional Fees	\$ 10,415	\$ 12,179	\$ 21,500	\$ 9,321	77%
8276 Copier	\$ -	\$ -	\$ 500	\$ 500	-
8282 Membership/Subscriptions	\$ 120	\$ 120	\$ 120	\$ -	0%
8301 Office Supplies	\$ 2	\$ -	\$ -	\$ -	-
8318 Oil & Lubricants	\$ 45	\$ 49	\$ -	\$ (49)	-100%
8324 Chemical Supplies	\$ 1,753	\$ 1,777	\$ 1,750	\$ (27)	-2%
8326 Electrical Supplies	\$ 173	\$ 109	\$ 200	\$ 91	84%
8328 Minor Tools	\$ 42	\$ 15	\$ 100	\$ 85	559%
8330 Department Supplies	\$ 293	\$ 180	\$ 300	\$ 120	67%
8343 Lift Stat Maint	\$ 2,354	\$ 346	\$ 1,200	\$ 854	247%
8344 Building Maint	\$ 701	\$ 1,277	\$ 1,300	\$ 23	2%
8348 Machine & Equipment Maint	\$ 6,906	\$ 6,409	\$ 7,210	\$ 801	12%
<b>Department Total: G.C.A. WWT</b>	<b>\$ 190,173</b>	<b>\$ 194,193</b>	<b>\$ 195,747</b>	<b>\$ 1,554</b>	<b>1%</b>
<b>Water&amp;Sewer Fund Expense Total:</b>	<b>\$ 9,618,791</b>	<b>\$ 9,844,231</b>	<b>\$ 9,467,821</b>	<b>\$ (376,410)</b>	<b>-4%</b>

# **DEBT SERVICES FUND**

**City of Denison  
2010/2011 Budget  
General Interest & Sinking Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ 540,161	\$ 555,493	\$ 528,883
<b>Revenues</b>			
Interest Income	\$ 2,074	\$ 2,199	\$ 2,000
Tax Revenue	\$ 850,695	\$ 980,208	\$ 865,307
<b>Total Revenues</b>	<b>\$ 1,392,930</b>	<b>\$ 1,537,900</b>	<b>\$ 1,396,190</b>
<b>Expenditures</b>			
Bond Payments-Principal	\$ 525,000	\$ 540,000	\$ 435,000
Bond Payments-Interest	\$ 295,627	\$ 278,085	\$ 261,623
Paying Agent Fees	\$ 3,931	\$ 3,931	\$ 4,000
Lease Payments	\$ -	\$ 106,708	\$ 203,811
Closing Costs for Refunding	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 824,558</b>	<b>\$ 928,724</b>	<b>\$ 904,434</b>
<b>End of Year Adjustments</b>	<b>\$ 12,879</b>	<b>\$ 80,293</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 555,493</b>	<b>\$ 528,883</b>	<b>\$ 491,756</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Interest & Sinking Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ 220,761	\$ 218,339	\$ 217,031
<b>Revenues</b>			
Interest Income	\$ 2,379	\$ 2,324	\$ 3,500
Transfer from Water & Sewer Fund	\$ 2,487,178	\$ 2,508,832	\$ 2,064,951
		\$ -	
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 2,710,318</b>	<b>\$ 2,729,495</b>	<b>\$ 2,285,482</b>
<b>Expenditures</b>			
Bond Payments-Principal	\$ 1,995,000	\$ 2,075,000	\$ 1,253,613
Bond Payments-Interest	\$ 492,178	\$ 433,832	\$ 811,336
Paying Agent Fees	\$ 4,470	\$ 4,123	\$ 4,500
Closing Costs for Refunding	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 2,491,648</b>	<b>\$ 2,512,955</b>	<b>\$ 2,069,449</b>
Audit Adjustments	\$ 331	\$ (491)	\$ -
<b>Ending Cash Balance</b>	<b>\$ 218,339</b>	<b>\$ 217,031</b>	<b>\$ 216,033</b>

**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**General Obligation Bonds - Series 2005**  
**Issue Amount: \$6,400,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
02/15/2011	265,000.00	106,102.50	371,102.50	
08/15/2011	-	101,663.75	101,663.75	
09/30/2011	-	-	-	472,766.25
02/15/2012	275,000.00	101,663.75	376,663.75	
08/15/2012	-	96,851.25	96,851.25	
09/30/2012	-	-	-	473,515.00
02/15/2013	285,000.00	96,851.25	381,851.25	
08/15/2013	-	91,863.75	91,863.75	
09/30/2013	-	-	-	473,715.00
02/15/2014	295,000.00	91,863.75	386,863.75	
08/15/2014	-	85,963.75	85,963.75	
09/30/2014	-	-	-	472,827.50
02/15/2015	305,000.00	85,963.75	390,963.75	
08/15/2015	-	79,863.75	79,863.75	
09/30/2015	-	-	-	470,827.50
02/15/2016	320,000.00	79,863.75	399,863.75	
08/15/2016	-	73,463.75	73,463.75	
09/30/2016	-	-	-	473,327.50
02/15/2017	330,000.00	73,463.75	403,463.75	
08/15/2017	-	66,863.75	66,863.75	
09/30/2017	-	-	-	470,327.50
02/15/2018	345,000.00	66,863.75	411,863.75	
08/15/2018	-	59,963.75	59,963.75	
09/30/2018	-	-	-	471,827.50
02/15/2019	360,000.00	59,963.75	419,963.75	
08/15/2019	-	52,763.75	52,763.75	
09/30/2019	-	-	-	472,727.50
02/15/2020	375,000.00	52,763.75	427,763.75	
08/15/2020	-	45,076.25	45,076.25	
09/30/2020	-	-	-	472,840.00
02/15/2021	390,000.00	45,076.25	435,076.25	
08/15/2021	-	36,886.25	36,886.25	
09/30/2021	-	-	-	471,962.50
02/15/2022	405,000.00	36,886.25	441,886.25	
08/15/2022	-	28,381.25	28,381.25	
09/30/2022	-	-	-	470,267.50
02/15/2023	425,000.00	28,381.25	453,381.25	
08/15/2023	-	19,350.00	19,350.00	
09/30/2023	-	-	-	472,731.25
02/15/2024	440,000.00	19,350.00	459,350.00	
08/15/2024	-	9,890.00	9,890.00	
09/30/2024	-	-	-	469,240.00
02/15/2025	460,000.00	9,890.00	469,890.00	
09/30/2025	-	-	-	469,890.00
<b>Total</b>	<b>5,275,000.00</b>	<b>1,803,792.50</b>	<b>7,078,792.50</b>	

**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**General Obligation Refunding Bonds - Series 2007**  
**Issue Amount: \$2,475,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
02/15/2011	170,000.00	28,424.00	198,424.00	
08/15/2011	-	25,432.00	25,432.00	
09/30/2011	-	-	-	223,856.00
02/15/2012	175,000.00	25,432.00	200,432.00	
08/15/2012	-	22,352.00	22,352.00	
09/30/2012	-	-	-	222,784.00
02/15/2013	175,000.00	22,352.00	197,352.00	
08/15/2013	-	19,272.00	19,272.00	
09/30/2013	-	-	-	216,624.00
02/15/2014	180,000.00	19,272.00	199,272.00	
08/15/2014	-	16,104.00	16,104.00	
09/30/2014	-	-	-	215,376.00
02/15/2015	180,000.00	16,104.00	196,104.00	
08/15/2015	-	12,936.00	12,936.00	
09/30/2015	-	-	-	209,040.00
02/15/2016	180,000.00	12,936.00	192,936.00	
08/15/2016	-	9,768.00	9,768.00	
09/30/2016	-	-	-	202,704.00
02/15/2017	185,000.00	9,768.00	194,768.00	
08/15/2017	-	6,512.00	6,512.00	
09/30/2017	-	-	-	201,280.00
02/15/2018	185,000.00	6,512.00	191,512.00	
08/15/2018	-	3,256.00	3,256.00	
09/30/2018	-	-	-	194,768.00
02/15/2019	185,000.00	3,256.00	188,256.00	
08/15/2019	-	-	-	188,256.00
<b>Total</b>	<b>1,615,000.00</b>	<b>259,688.00</b>	<b>1,874,688.00</b>	

**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**Combination Tax & Revenue Certificates of Obligation - Series 2008**  
**Issue Amount: \$5,145,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
03/01/2011	-	114,981.25	114,981.25	
09/01/2011	200,000.00	114,981.25	314,981.25	429,962.50
09/30/2011	-	-	-	
03/01/2012	-	110,981.25	110,981.25	
09/01/2012	205,000.00	110,981.25	315,981.25	426,962.50
09/30/2012	-	-	-	
03/01/2013	-	106,881.25	106,881.25	
09/01/2013	215,000.00	106,881.25	321,881.25	428,762.50
09/30/2013	-	-	-	
03/01/2014	-	102,581.25	102,581.25	
09/01/2014	220,000.00	102,581.25	322,581.25	425,162.50
09/30/2014	-	-	-	
03/01/2015	-	98,181.25	98,181.25	
09/01/2015	230,000.00	98,181.25	328,181.25	426,362.50
09/30/2015	-	-	-	
03/01/2016	-	93,581.25	93,581.25	
09/01/2016	240,000.00	93,581.25	333,581.25	427,162.50
09/30/2016	-	-	-	
03/01/2017	-	88,781.25	88,781.25	
09/01/2017	250,000.00	88,781.25	338,781.25	427,562.50
09/30/2017	-	-	-	
03/01/2018	-	83,781.25	83,781.25	
09/01/2018	260,000.00	83,781.25	343,781.25	427,562.50
09/30/2018	-	-	-	
03/01/2019	-	78,451.25	78,451.25	
09/01/2019	270,000.00	78,451.25	348,451.25	426,902.50
09/30/2019	-	-	-	
03/01/2020	-	72,781.25	72,781.25	
09/01/2020	280,000.00	72,781.25	352,781.25	425,562.50
09/30/2020	-	-	-	
03/01/2021	-	66,761.25	66,761.25	
09/01/2021	295,000.00	66,761.25	361,761.25	428,522.50
09/30/2021	-	-	-	
03/01/2022	-	60,123.75	60,123.75	
09/01/2022	305,000.00	60,123.75	365,123.75	425,247.50
09/30/2022	-	-	-	
03/01/2023	-	53,108.75	53,108.75	
09/01/2023	320,000.00	53,108.75	373,108.75	426,217.50
09/30/2023	-	-	-	
03/01/2024	-	45,588.75	45,588.75	
09/01/2024	335,000.00	45,588.75	380,588.75	426,177.50
09/30/2024	-	-	-	
03/01/2025	-	37,548.75	37,548.75	
09/01/2025	355,000.00	37,548.75	392,548.75	430,097.50
09/30/2025	-	-	-	
03/01/2026	-	28,940.00	28,940.00	
09/01/2026	370,000.00	28,940.00	398,940.00	427,880.00
09/30/2026	-	-	-	
03/01/2027	-	19,875.00	19,875.00	
09/01/2027	390,000.00	19,875.00	409,875.00	429,750.00
09/30/2027	-	-	-	
03/01/2028	-	10,125.00	10,125.00	
09/01/2028	405,000.00	10,125.00	415,125.00	425,250.00
09/30/2028	-	-	-	
<b>Total</b>	<b>5,145,000.00</b>	<b>2,546,107.50</b>	<b>7,691,107.50</b>	



**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**Combination Tax & Revenue Certificates of Obligation - Series 2010**  
**Issue Amount: \$7,000,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
02/15/2011	140,000.00	266,608.33	406,608.33	
08/15/2011	-	121,650.00	121,650.00	528,258.33
09/30/2011	-	-	-	
02/15/2012	290,000.00	121,650.00	411,650.00	
08/15/2012	-	118,750.00	118,750.00	530,400.00
09/30/2012	-	-	-	
02/15/2013	295,000.00	118,750.00	413,750.00	
08/15/2013	-	115,800.00	115,800.00	529,550.00
09/30/2013	-	-	-	
02/15/2014	300,000.00	115,800.00	415,800.00	
08/15/2014	-	112,800.00	112,800.00	528,600.00
09/30/2014	-	-	-	
02/15/2015	310,000.00	112,800.00	422,800.00	
08/15/2015	-	109,700.00	109,700.00	532,500.00
09/30/2015	-	-	-	
02/15/2016	315,000.00	109,700.00	424,700.00	
08/15/2016	-	104,975.00	104,975.00	529,675.00
09/30/2016	-	-	-	
02/15/2017	325,000.00	104,975.00	429,975.00	
08/15/2017	-	100,100.00	100,100.00	530,075.00
09/30/2017	-	-	-	
02/15/2018	335,000.00	100,100.00	435,100.00	
08/15/2018	-	95,075.00	95,075.00	530,175.00
09/30/2018	-	-	-	
02/15/2019	345,000.00	95,075.00	440,075.00	
08/15/2019	-	89,037.50	89,037.50	529,112.50
09/30/2019	-	-	-	
02/15/2020	360,000.00	89,037.50	449,037.50	
08/15/2020	-	82,737.50	82,737.50	531,775.00
09/30/2020	-	-	-	
02/15/2021	370,000.00	82,737.50	452,737.50	
08/15/2021	-	75,337.50	75,337.50	528,075.00
09/30/2021	-	-	-	
02/15/2022	385,000.00	75,337.50	460,337.50	
08/15/2022	-	67,637.50	67,637.50	527,975.00
09/30/2022	-	-	-	
02/15/2023	405,000.00	67,637.50	472,637.50	
08/15/2023	-	58,525.00	58,525.00	531,162.50
09/30/2023	-	-	-	
02/15/2024	425,000.00	58,525.00	483,525.00	
08/15/2024	-	48,962.50	48,962.50	532,487.50
09/30/2024	-	-	-	
02/15/2025	440,000.00	48,962.50	488,962.50	
08/15/2025	-	40,162.50	40,162.50	529,125.00
09/30/2025	-	-	-	
02/15/2026	460,000.00	40,162.50	500,162.50	
08/15/2026	-	30,962.50	30,962.50	531,125.00
09/30/2026	-	-	-	
02/15/2027	480,000.00	30,962.50	510,962.50	
08/15/2027	-	21,362.50	21,362.50	532,325.00
09/30/2027	-	-	-	
02/15/2028	500,000.00	21,362.50	521,362.50	
08/15/2028	-	11,050.00	11,050.00	532,412.50
09/30/2028	-	-	-	
02/15/2029	520,000.00	11,050.00	531,050.00	
08/15/2029	-	-	-	531,050.00
09/30/2029	-	-	-	
<b>Total</b>	<b>7,000,000.00</b>	<b>3,075,858.33</b>	<b>10,075,858.33</b>	

**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**Waterworks & Sewer System Revenue Bonds - Series 2001**  
**Issue Amount: \$1,500,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
03/01/2011	-	24,981.25	24,981.25	
09/01/2011	75,000.00	24,981.25	99,981.25	
09/30/2011	-	-	-	124,962.50
03/01/2012	-	23,293.75	23,293.75	
09/01/2012	75,000.00	23,293.75	98,293.75	
09/30/2012	-	-	-	121,587.50
03/01/2013	-	21,531.25	21,531.25	
09/01/2013	80,000.00	21,531.25	101,531.25	
09/30/2013	-	-	-	123,062.50
03/01/2014	-	19,651.25	19,651.25	
09/01/2014	85,000.00	19,651.25	104,651.25	
09/30/2014	-	-	-	124,302.50
03/01/2015	-	17,590.00	17,590.00	
09/01/2015	90,000.00	17,590.00	107,590.00	
09/30/2015	-	-	-	125,180.00
03/01/2016	-	15,407.50	15,407.50	
09/01/2016	90,000.00	15,407.50	105,407.50	
09/30/2016	-	-	-	120,815.00
03/01/2017	-	13,202.50	13,202.50	
09/01/2017	95,000.00	13,202.50	108,202.50	
09/30/2017	-	-	-	121,405.00
03/01/2018	-	10,875.00	10,875.00	
09/01/2018	100,000.00	10,875.00	110,875.00	
09/30/2018	-	-	-	121,750.00
03/01/2019	-	8,375.00	8,375.00	
09/01/2019	105,000.00	8,375.00	113,375.00	
09/30/2019	-	-	-	121,750.00
03/01/2020	-	5,750.00	5,750.00	
09/01/2020	110,000.00	5,750.00	115,750.00	
09/30/2020	-	-	-	121,500.00
03/01/2021	-	3,000.00	3,000.00	
09/01/2021	120,000.00	3,000.00	123,000.00	
09/30/2021	-	-	-	126,000.00
<b>Total</b>	<b>1,025,000.00</b>	<b>327,315.00</b>	<b>1,352,315.00</b>	

**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**Waterworks & Sewer System Revenue Refunding Bonds - Series 2005**  
**Issue Amount: \$2,030,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
03/01/2011	-	17,900.00	17,900.00	
09/01/2011	210,000.00	17,900.00	227,900.00	
09/30/2011	-	-	-	245,800.00
03/01/2012	-	13,700.00	13,700.00	
09/01/2012	220,000.00	13,700.00	233,700.00	
09/30/2012	-	-	-	247,400.00
03/01/2013	-	9,300.00	9,300.00	
09/01/2013	230,000.00	9,300.00	239,300.00	
09/30/2013	-	-	-	248,600.00
03/01/2014	-	4,700.00	4,700.00	
09/01/2014	235,000.00	4,700.00	239,700.00	
09/30/2014	-	-	-	244,400.00
<b>Total</b>	<b>895,000.00</b>	<b>91,200.00</b>	<b>986,200.00</b>	

**City of Denison**  
**2010/2011 Budget**  
**Bond Maturity Schedule**  
**Waterworks & Sewer System Revenue Refunding Bonds - Series 2006**  
**Issue Amount: \$7,070,000**

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>
03/01/2011	-	18,760.50	18,760.50	
09/01/2011	485,000.00	18,760.50	503,760.50	
09/30/2011	-	-	-	522,521.00
03/01/2012	-	9,569.75	9,569.75	
09/01/2012	505,000.00	9,569.75	514,569.75	
09/30/2012	-	-	-	524,139.50
<b>Total</b>	<b>990,000.00</b>	<b>56,660.50</b>	<b>1,046,660.50</b>	

**City of Denison  
2010/2011 Budget  
Debt Service Schedule**

Fiscal Year	General Fund			Water/Sewer		
	Principal	Interest	Total P & I	Principal	Interest	Total P & I
2011	775,000.00	879,843.08	1,654,843.08	770,000.00	123,283.50	893,283.50
2012	945,000.00	708,661.50	1,653,661.50	800,000.00	93,127.00	893,127.00
2013	970,000.00	678,651.50	1,648,651.50	310,000.00	61,662.50	371,662.50
2014	995,000.00	646,966.00	1,641,966.00	320,000.00	48,702.50	368,702.50
2015	1,025,000.00	613,730.00	1,638,730.00	90,000.00	35,180.00	125,180.00
2016	1,055,000.00	577,869.00	1,632,869.00	90,000.00	30,815.00	120,815.00
2017	1,090,000.00	539,245.00	1,629,245.00	95,000.00	26,405.00	121,405.00
2018	1,125,000.00	499,333.00	1,624,333.00	100,000.00	21,750.00	121,750.00
2019	1,160,000.00	456,998.50	1,616,998.50	105,000.00	16,750.00	121,750.00
2020	1,015,000.00	415,177.50	1,430,177.50	110,000.00	11,500.00	121,500.00
2021	1,055,000.00	373,560.00	1,428,560.00	120,000.00	6,000.00	126,000.00
2022	1,095,000.00	328,490.00	1,423,490.00	-	-	-
2023	1,150,000.00	280,111.25	1,430,111.25	-	-	-
2024	1,200,000.00	227,905.00	1,427,905.00	-	-	-
2025	1,255,000.00	174,112.50	1,429,112.50	-	-	-
2026	830,000.00	129,005.00	959,005.00	-	-	-
2027	870,000.00	92,075.00	962,075.00	-	-	-
2028	905,000.00	52,662.50	957,662.50	-	-	-
2029	520,000.00	11,050.00	531,050.00	-	-	-
<b>Total</b>	<b>\$19,035,000.00</b>	<b>\$7,685,446.33</b>	<b>\$26,720,446.33</b>	<b>\$2,910,000.00</b>	<b>\$475,175.50</b>	<b>\$3,385,175.50</b>

Fiscal Year	Combined		
	Principal	Interest	Total P & I
2011	1,545,000.00	1,003,126.58	2,548,126.58
2012	1,745,000.00	801,788.50	2,546,788.50
2013	1,280,000.00	740,314.00	2,020,314.00
2014	1,315,000.00	695,668.50	2,010,668.50
2015	1,115,000.00	648,910.00	1,763,910.00
2016	1,145,000.00	608,684.00	1,753,684.00
2017	1,185,000.00	565,650.00	1,750,650.00
2018	1,225,000.00	521,083.00	1,746,083.00
2019	1,265,000.00	473,748.50	1,738,748.50
2020	1,125,000.00	426,677.50	1,551,677.50
2021	1,175,000.00	379,560.00	1,554,560.00
2022	1,095,000.00	328,490.00	1,423,490.00
2023	1,150,000.00	280,111.25	1,430,111.25
2024	1,200,000.00	227,905.00	1,427,905.00
2025	1,255,000.00	174,112.50	1,429,112.50
2026	830,000.00	129,005.00	959,005.00
2027	870,000.00	92,075.00	962,075.00
2028	905,000.00	52,662.50	957,662.50
2029	520,000.00	11,050.00	531,050.00
<b>Total</b>	<b>\$21,945,000.00</b>	<b>\$8,160,621.83</b>	<b>\$30,105,621.83</b>

# **RESTRICTED FUNDS**

**City of Denison  
2010/2011 Budget  
Street Improvement Bond Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ 4,031,548	\$ 2,984,279	\$ 2,523,305
<b>Revenues</b>			
Paving Receipts	\$ -	\$ -	\$ -
Interest on Investments	\$ 43,354	\$ 19,392	\$ 10,000
Bond Sales/Transfers	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 43,354</b>	<b>\$ 19,392</b>	<b>\$ 10,000</b>
<b>Expenditures</b>			
Streets	\$ 588,428	\$ 155,317	\$ 150,000
Land Purchase	\$ 59,995	\$ -	\$ -
Overlay	\$ 442,200	\$ 321,722	\$ 400,000
Approved Transfer	\$ -	\$ 3,327	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 1,090,623</b>	<b>\$ 480,366</b>	<b>\$ 550,000</b>
<b>Ending Cash Balance</b>	<b>\$ 2,984,279</b>	<b>\$ 2,523,305</b>	<b>\$ 1,983,305</b>

**City of Denison  
2010/2011 Budget  
City Trust Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ 982,192	\$ 902,919	\$ 825,058
<b>Revenues</b>			
Interest Income	\$ 18,873	\$ 8,827	\$ 5,000
Transfer from other Fund	\$ 558,725	\$ 67,045	\$ -
Library	\$ -	\$ -	\$ -
Contributed Capital	\$ 30,950	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 608,548</b>	<b>\$ 75,872</b>	<b>\$ 5,000</b>
<b>Expenditures</b>			
Roll on/Roll off	\$ 24,607	\$ 24,607	\$ -
Texoma Medical Infrastructure	\$ 551,359	\$ -	\$ -
Library	\$ 12,530	\$ -	\$ -
New Fire Station	\$ 99,325	\$ 69,800	\$ -
Welcome to Denison Sign	\$ -	\$ 59,326	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 687,821</b>	<b>\$ 153,733</b>	<b>\$ -</b>
<b>Ending Cash Balance</b>	<b>\$ 902,919</b>	<b>\$ 825,058</b>	<b>\$ 830,058</b>



**City of Denison**  
**2010/2011 Budget**  
**City of Denison Grant Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ -	\$ 787,394	\$ 761,252
<b>Revenues</b>			
Interest Income	\$ 1,859	\$ 2,835	\$ 1,800
Transfer from other Fund	\$ -	\$ -	\$ -
Texoma Health Foundation	\$ 1,100,000	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 1,101,859</b>	<b>\$ 2,835</b>	<b>\$ 1,800</b>
<b>Expenditures</b>			
Advanced Rescue Systems Tools	\$ 57,117	\$ -	\$ -
Equipment for Ambulances (Cots)	\$ 28,146	\$ -	\$ -
2 Ambulances	\$ 229,202	\$ -	\$ -
Radios for Ambulances	\$ -	\$ 278	\$ -
EECBG Expense (Library Light Fixtures)		\$ 28,700	
Water Rescue Equipment	\$ -	\$ -	\$ 124,000
1 Ambulance			\$ 135,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 314,465</b>	<b>\$ 28,978</b>	<b>\$ 259,000</b>
<b>Ending Cash Balance</b>	<b>\$ 787,394</b>	<b>\$ 761,252</b>	<b>\$ 504,052</b>

**City of Denison  
2010/2011 Budget  
Water & Sewer Bond Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ 559,094	\$ 4,596,250	\$ 10,223,220
<b>Revenues</b>			
Interest on Investments	\$ 72,051	\$ 75,511	\$ 55,000
Bond Sales/Transfers	\$ 5,014,050	\$ 6,954,057	\$ -
Contributed Capital	\$ 310,764	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 5,396,865</b>	<b>\$ 7,029,568</b>	<b>\$ 55,000</b>
<b>Expenditures</b>			
Construction In Progress	\$ 1,194,709	\$ 652,481	\$ 2,500,000
Machinery & Equipment	\$ -	\$ -	\$ -
Main Extensions	\$ 165,000	\$ 165,000	\$ 165,000
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 1,359,709</b>	<b>\$ 817,481</b>	<b>\$ 2,665,000</b>
Less Transfer Correction	\$ -	\$ 585,117	\$ -
<b>Ending Cash Balance</b>	<b>\$ 4,596,250</b>	<b>\$ 10,223,220</b>	<b>\$ 7,613,220</b>

**City of Denison  
2010/2011 Budget  
Regional Park Fund Estimated Cash Position**

	<b>Actual 2009</b>	<b>Estimated 2010</b>	<b>Proposed 2011</b>
Beginning Cash Balance	\$ 72,915	\$ 136,863	\$ 186,983
<b>Revenues</b>			
Monthly Donations	\$ 117,985	\$ 118,214	\$ 120,000
Interest Earned	\$ 393	\$ 658	\$ 600
	<hr/>	<hr/>	<hr/>
<b>Total Revenues</b>	<b>\$ 118,379</b>	<b>\$ 118,872</b>	<b>\$ 120,600</b>
<b>Expenditures</b>			
Maintenance/Security-Transfer	\$ 43,388	\$ 43,388	\$ 43,388
Equipment/Misc. Expense	\$ 1,938	\$ 17,639	\$ 10,000
Boat Dock Repair			\$ 8,500
Trout	\$ 6,000	\$ 6,000	\$ 7,500
Receivables write-off	\$ 3,105	\$ 1,726	\$ 3,300
	<hr/>	<hr/>	<hr/>
<b>Total Expenditures</b>	<b>\$ 54,431</b>	<b>\$ 68,753</b>	<b>\$ 72,688</b>
<b>Ending Cash Balance</b>	<b>\$ 136,863</b>	<b>\$ 186,983</b>	<b>\$ 234,895</b>

# **SUPPLEMENTAL INFORMATION**



## City of Denison, Texas

## Statistics

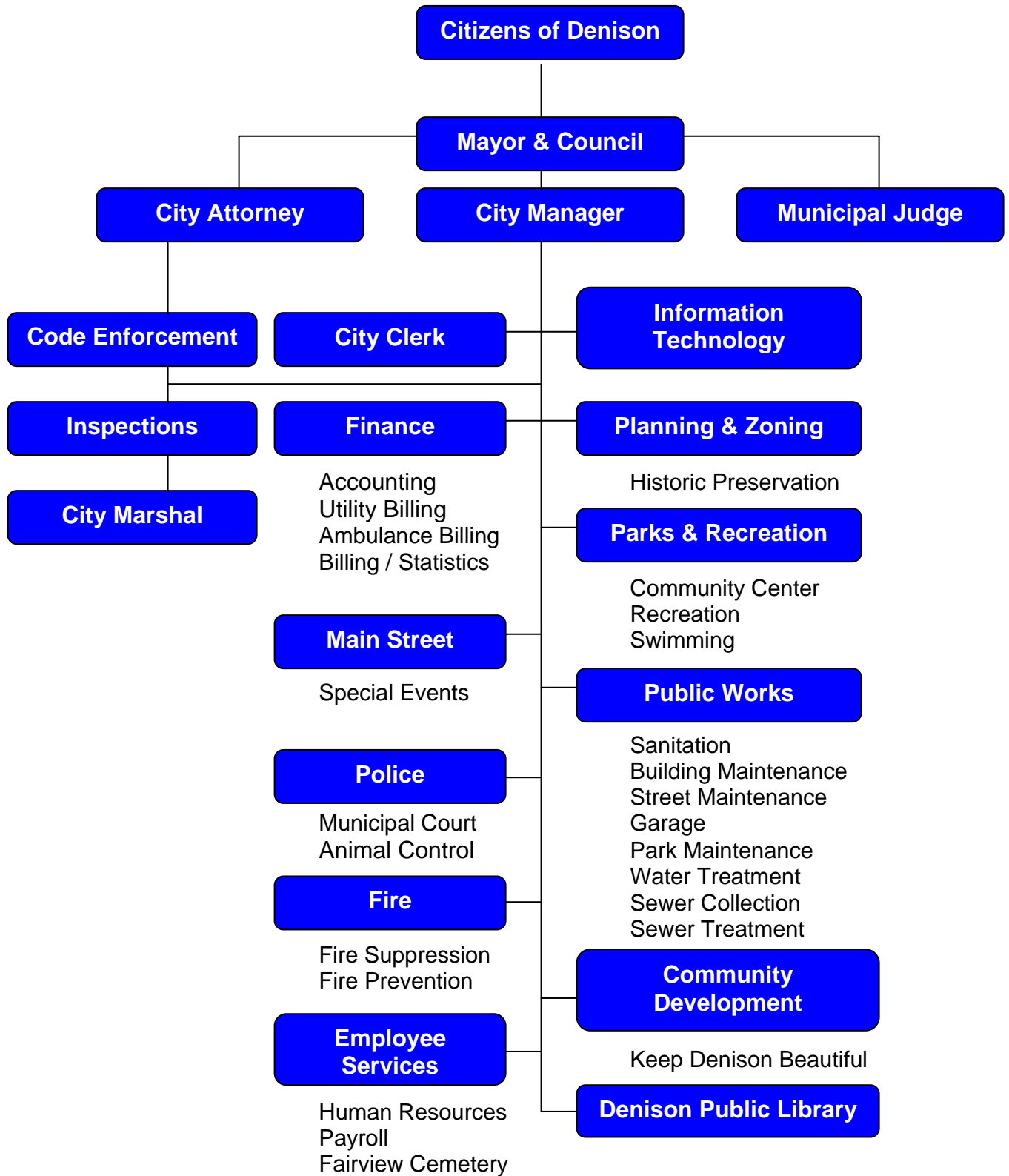
Date Founded	September 23, 1872
Date Incorporated	March 7, 1873
Form of Government	Council / Manager
Population (2000 Census)	22,773
Population (2009 Estimate)	24,128
Area in Square Miles	24.6
Land	24.0
Water	0.6
Fire Protection / EMS Service (Jan 2009 - Dec 2009)	
Fire Runs	3,171
EMS Runs	4,625
Number of Employees	62
Police Protection (Jan 2009 - Dec 2009)	
Calls for Service	17,405
Alarm Responses	340
Arrests	2,366
Animal Control Calls	3,767
Number of Sworn Officers	45
Municipal Water Utility	
Active Residential Accounts	8,845
Active Commercial Accounts	1,065
Active Industrial Accounts	30
Daily Average Consumption (gallons)	3,863,545
Number of Parks	13
Total Park Acreage	346
Community Development	
Number of Houses Demolished (Oct 2009 - Sept 2010)	62
Number of Houses Rehabilitated (Oct 2009 - Sept 2010)	155
Building Permits (Jan 2009 - Dec 2009)	1,111
New Residence Permits	27
New Non-Residence Permits	19
Accessory Buildings	38
Carports / Garages	37
Residence Add / Alt	86
Non-Residence Add / Alt	33
Miscellaneous	857
Permit Valuations Total	\$25,534,324



- In the event of a disaster the City established an Emergency Management System, consisting of a Command Center and a Disaster Recovery Backup System.
- Began initial improvements to the Terrell Griggs Marshall Legacy Park. Added a gazebo, and signage that includes a bell and bricks from the Hopewell Baptist Church.
- Replaced the fuel pump system at the City Maintenance Facility with a more modern and efficient control system.
- Completed the fifth phase of the Gateway Project for improving appearances of commercial properties on Austin Avenue.
- With the assistance of the Young Professionals of Denison, the City erected a "Welcome to Denison" sign at Hwy 75 and FM 691 to enhance the gateway of the community.
- Entered into an agreement with Grayson County College for sewer line construction that will open up several square miles to new development. Agreement includes participation from the Denison Development Alliance.
- Transitioned the Fairview Maple-Grove Cemetery from a component unit of the City to a department under City operations.
- Consolidated the City's printers and copiers to centralized printing using multi-functioning machines to significantly reduce costs.
- City was allotted \$75,000 in EECGB funds for upgrading facilities to improve energy efficiency and reduce energy costs.
- Completed two projects in phase II of the Pioneer Ridge Additon. Upgraded S. Lillis Lane from asphalt to concrete, and completed the widening of Loy Lake Road.
- Replaced the fire & smoke alarm system in City Hall
- Participated in the 2010 U.S. Census with a 77% participation rate. The national average was 72%.
- Converted six permanent laborer positions to temporary service workers in the refuse collection division, anticipating an annual savings of \$100,000.

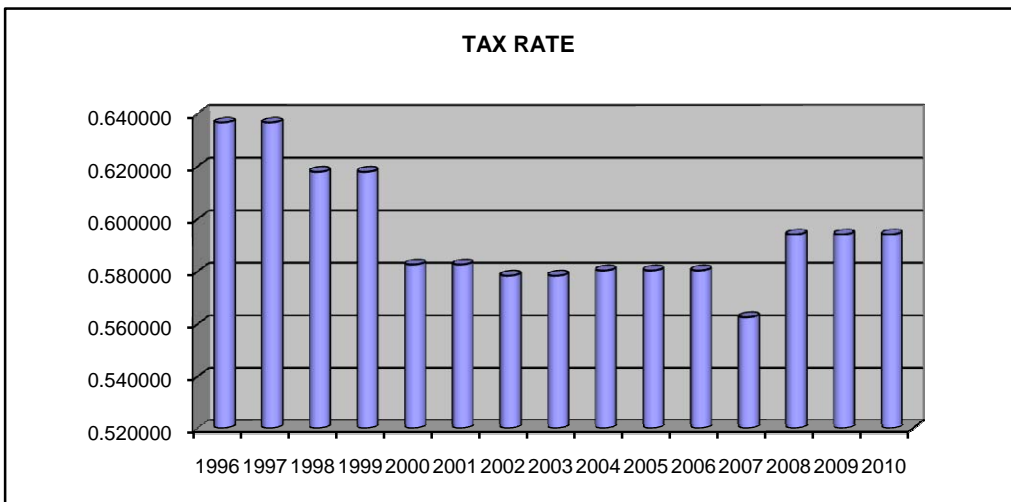
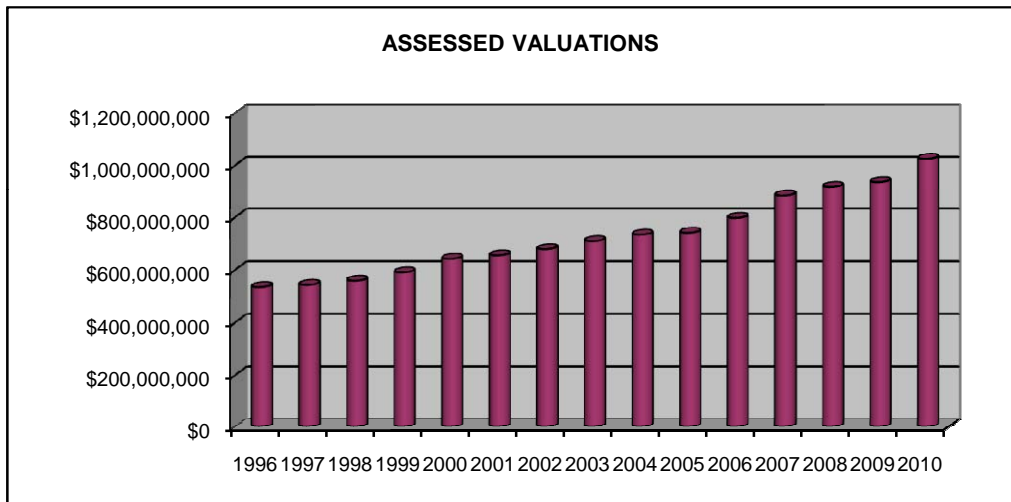
# City of Denison Organizational Chart

October 2010



**City of Denison  
2010/2011 Budget  
Analysis of Property Valuations and Tax Rates**

TAX YEAR	ASSESSED VALUATIONS	TAX RATE	TAXES ASSESSED
1996	\$535,068,437	0.636770	\$3,407,155
1997	\$543,304,167	0.636770	\$3,459,598
1998	\$558,866,108	0.617980	\$3,453,681
1999	\$590,506,138	0.617980	\$3,649,210
2000	\$641,948,405	0.582650	\$3,740,312
2001	\$655,151,558	0.582650	\$3,817,241
2002	\$678,785,428	0.578410	\$3,926,163
2003	\$709,322,000	0.578410	\$4,102,789
2004	\$733,999,220	0.580370	\$4,259,911
2005	\$741,280,906	0.580370	\$4,302,172
2006	\$797,337,230	0.580370	\$4,627,506
2007	\$882,964,714	0.562550	\$4,967,118
2008	\$918,236,807	0.594072	\$5,454,988
2009	\$937,004,900	0.594072	\$5,566,484
<b>2010</b>	<b>\$1,024,664,992</b>	<b>0.594072</b>	<b>\$6,087,248</b>





**City of Denison  
2010/2011 Budget  
Schedule of Full-Time Budgeted Positions**

Grade	Position	FY08 Total Positions	FY09 Total Positions	FY10 Total Positions	FY11 Budgeted Positions
<b>Department 002: City Manager</b>					
Uncl.	City Council	7	7	7	7
Uncl.	City Manager	1	1	1	1
13	Administrative Secretary	1	1	1	1
		9	9	9	9
<b>Department 003: Main Street Project</b>					
Uncl.	Main Street Director	1	1	1	1
		1	1	1	1
<b>Department 004: Contracts</b>					
-	-	0	0	0	0
		0	0	0	0
<b>Department 005: City Clerk</b>					
20	City Clerk	1	1	1	1
		1	1	1	1
<b>Department 006: Legal</b>					
Uncl.	City Attorney	1	1	1	1
13	Administrative Assistant	1	1	1	1
		2	2	2	2
<b>Department 007: City Marshal</b>					
Uncl.	City Marshal	1	1	1	1
		1	1	1	1
<b>Department 008: Cemetery</b>					
20	Cemetery Superintendent	N/A	N/A	1	1
9	Equipment Operator II	N/A	N/A	1	1
7	Secretary I	N/A	N/A	1	1
7	Maintenance Worker	N/A	N/A	1	1
		0	0	4	4
<b>Department 009: Information Technology</b>					
15	Information Systems Technician	1	1	1	1
14	Special Application Technician	1	1	1	1
		2	2	2	2
<b>Department 010: Employee Services</b>					
Uncl.	Human Resources Director	1	1	1	1
13	Payroll / Personnel Coordinator	1	1	1	1
		2	2	2	2
<b>Department 011: Accounting</b>					
Uncl.	Director of Finance	1	1	1	1
Uncl.	Accounting Supervisor	1	1	1	1
17	Accountant	1	1	1	1
14	Ambulance Billing Manager	1	0	0	0
12	Accounting Clerk II	1	1	1	1
8	Ambulance Billing Assistant	1	0	0	0
		6	4	4	4
<b>Department 012: Billing / Statistics</b>					
9	Account Clerk	1	1	1	1
7	Clerk III	1	1	1	1
		2	2	2	2
<b>Department 015: Municipal Court</b>					
Uncl.	Municipal Court Judge	1	1	1	1
7	Court Clerk	1	1	1	1
		2	2	2	2
<b>Department 016: Public Library</b>					
Uncl.	I.T/Library Director	N/A	N/A	N/A	1
17	Associate Library Director	N/A	N/A	N/A	1
15	Assistant Library Director	N/A	N/A	N/A	1
13	Administrative Secretary	N/A	N/A	N/A	1
13	Tech Service Librarian	N/A	N/A	N/A	1
10	Programming Supervisor	N/A	N/A	N/A	1
10	Lending Services Supervisor	N/A	N/A	N/A	1
6	Clerk II	N/A	N/A	N/A	1
		0	0	0	8

Grade	Position	FY08 Total Positions	FY09 Total Positions	FY10 Total Positions	FY11 Budgeted Positions
<b>Department 020: Police / Field</b>					
Uncl.	Chief of Police	1	1	1	1
Uncl.	Assistant Chief	1	1	1	1
CS14	Captain	2	2	2	2
CS13	Lieutenant	4	4	4	4
CS12	Sergeant	6	6	6	6
CS09-11	Patrolman/Police Recruits	31	31	31	31
13	Administrative Secretary	1	1	1	1
10	Dispatcher	5	5	5	5
7	Custodian	1	1	1	1
6	Clerk II	1	1	1	1
5	Clerk Typist	3	3	3	3
		56	56	56	56
<b>Department 022: Animal Control</b>					
8	Animal Control Officer	1	1	2	2
		1	1	2	2
<b>Department 024: Fire Suppression</b>					
	Fire Marshal	1	1	1	1
	Captain	1	1	3	3
	Lieutenant	3	3	7	7
	Fire Inspector	0	1	0	0
	Drivers	13	13	5	5
	Fire Fighter / Recruit	10	10	12	12
		28	29	28	28
<b>Department 025: Fire Prevention</b>					
Uncl.	Fire Chief	1	1	1	1
13	911 Coordinator	1	1	1	1
10	Dispatcher	4	4	4	4
		6	6	6	6
<b>Department 026: Ambulance</b>					
Uncl.	Assistance Fire Chief	1	1	1	1
	Captain	3	2	1	1
	Lieutenant	1	1	3	3
	Ambulance Drivers	8	10	7	7
	Firefighter / Recruit	12	14	16	16
		25	28	28	28
<b>Department 030: Planning</b>					
Uncl.	Planning & Zoning Director	1	1	1	1
12	Draftsperson	1	1	1	1
		2	2	2	2
<b>Department 031: Historic Preservation</b>					
-	-	0	0	0	0
		0	0	0	0
<b>Department 037: Inspections</b>					
Uncl.	Building Official	1	1	1	1
19	Senior Building Inspector	1	1	1	1
18	Building Inspector	1	1	1	1
9	Secretary II	1	1	1	1
7	Secretary	1	1	1	1
		5	5	5	5
<b>Department 038: Code Enforcement</b>					
14	Code Enforcement Officer II	1	1	1	1
11	Code Enforcement Officer I	1	1	1	1
7	Secretary	0	0	0	1
		2	2	2	3
<b>Department 044: Refuse Collection</b>					
21	Superintendent	1	1	1	1
13	Foreman II	2	2	2	2
11	Public Works Coordinator	0	0	1	1
9	Sanitation Truck Driver	8	8	8	8
9	Accounting Clerk	1	1	0	0
7	Equipment Operator I	2	2	2	2
5	Laborer	6	6	6	6
		20	20	20	20

Grade	Position	FY08 Total Positions	FY09 Total Positions	FY10 Total Positions	FY11 Budgeted Positions
<b>Department 046: Building maintenance</b>					
7	Custodian	1	1	1	1
		1	1	1	1
<b>Department 050: Administration / PW</b>					
-	-	0	0	0	0
		0	0	0	0
<b>Department 055: Street Signs</b>					
10	Sign Technician	1	1	1	1
		1	1	1	1
<b>Department 057: Street Maintenance</b>					
16	Senior Foreman	1	1	1	1
11	Equipment Operator III	1	1	1	1
9	Equipment Operator II	2	2	2	2
7	Equipment Operator I	2	2	2	2
7	Custodian / Maintenance	0	0	0	0
5	Laborer	3	3	3	3
		9	9	9	9
<b>Department 060: Garage</b>					
20	Superintendent	1	1	1	1
12	Diesel Mechanic	1	1	1	1
11	Welder	1	1	1	1
10	Mechanic	1	1	1	1
7	Clerk III	1	1	1	1
6	Utility Worker	2	2	2	2
		7	7	7	7
<b>Department 069: Community Center</b>					
Uncl.	Parks & Recreation Director	1	1	1	1
13	Administrative Secretary	1	1	1	1
7	Custodian	1	1	1	1
		3	3	3	3
<b>Department 070: Park Maintenance</b>					
13	Foreman II	1	1	1	1
7	Equipment Operator I	1	1	1	1
6	Utility Worker	3	3	3	3
5	Laborer	3	3	3	3
		8	8	8	8
<b>Department 071: Recreation</b>					
20	Athletic Superintendent	1	1	1	1
13	Athletic Supervisor	3	3	3	3
9	Athletic Groundskeeper	2	2	2	2
	Sports Supervisors	0	0	0	0
		6	6	6	6
<b>Department 075: Swimming</b>					
21	Aquatic Superintendent	1	1	1	1
15	Aquatic Program Coordinator	1	1	1	1
10	Aquatic Service Tech	1	1	1	1
	Instructor	0	0	0	0
	Head Lifeguard	0	0	0	0
	Lifeguard	0	0	0	0
	Water Safety Instructor	0	0	0	0
	Cashier / Concession	0	0	0	0
		3	3	3	3
<b>Department 080: Water Treatment</b>					
21	Superintendent	1	1	1	1
16	Plant Supervisor II	1	1	1	1
16	Technical Services Supervisor	0	0	1	1
14	Maintenance Supervisor	1	1	1	1
13	Plant Operator II	3	3	3	3
11	Plant Operator I	4	4	4	4
6	Utility Worker	2	2	2	2
		12	12	13	13
<b>Department 082: Lab</b>					
14	Senior Lab Technician	1	1	1	1
13	Lab Technician	1	1	1	1
		2	2	2	2

Grade	Position	FY08 Total Positions	FY09 Total Positions	FY10 Total Positions	FY11 Budgeted Positions
<b>Department 084: Water Distribution</b>					
21	Superintendent	1	1	1	1
12	Foreman I	3	3	3	3
12	Meter Supervisor	1	1	1	1
9	Equipment Operator II	0	0	2	2
8	Meter Serviceman	2	2	2	2
8	Water Quality Supervisor	1	1	1	1
7	Equipment Operator I	4	4	2	2
6	Utility Worker	0	0	2	2
5	Laborer	2	2	0	0
		14	14	14	14
<b>Department 086: Sewer Collection</b>					
18	Senior Utility Foreman	0	0	1	1
16	Senior Foreman	1	1	0	0
11	T.V. Van Operator	2	2	2	2
9	Equipment Operator II	1	1	1	1
6	Utility Worker	0	0	1	1
5	Laborer	1	1	0	0
		5	5	5	5
<b>Department 088: Paw Paw WWT</b>					
21	Superintendent	1	1	1	1
16	Plant Supervisor II	2	2	2	2
14	Maintenance Supervisor	1	1	1	1
13	Plant Operator II	7	7	7	7
10	Mechanic	1	1	1	1
6	Utility Worker	1	1	1	1
		13	13	13	13
<b>Department 090: Sewer Monitoring</b>					
16	Environmental Services Coord.	1	1	1	1
13	Industrial Monitor II	0	0	1	1
11	Industrial Monitor I	1	1	0	0
		2	2	2	2
<b>Department 091: Billing / Collecting</b>					
14	Utilities Account Manager	1	1	1	1
12	Water Office Manager	1	0	0	0
12	Meter Supervisor	1	1	1	1
10	Utility Billing Specialist	1	1	1	1
8	Meter Readers	3	3	3	3
8	Water Office Clerk II	1	3	3	3
7	Water Office Clerk I	1	0	0	0
		9	9	9	9
<b>Department 092: Transfer / Contracts</b>					
-	-	0	0	0	0
		0	0	0	0
<b>Department 093: Utilities Administration</b>					
Uncl.	Public Works Director	1	1	1	1
15	Engineering Technician	1	1	1	1
11	Public Works Coordinator	0	0	1	1
9	Secretary II	1	1	0	0
		3	3	3	3
<b>Department 095: Duck Creek WWT</b>					
-	-	0	0	0	0
		0	0	0	0
<b>Department 096: Iron Ore WWT</b>					
-	-	0	0	0	0
		0	0	0	0
<b>Department 097: G.C.A. WWT</b>					
14	Plant Supervisor I	1	1	1	1
13	Plant Operator II	1	1	1	1
		2	2	2	2
<b>Total Full-Time Budgeted Positions</b>		<b>273</b>	<b>275</b>	<b>280</b>	<b>289</b>