



WORKING TOGETHER

CITY
OF

Proposed Annual Program of Services

DENTON

Fiscal Year 2022-2023



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Denton
Texas**

For the Fiscal Year Beginning

October 01, 2021

Christopher P. Morill

Executive Director

*Proposed Annual Program of Services
Fiscal Year 2022-23*

SUBMITTED TO:

THE MAYOR AND CITY COUNCIL

July 30, 2022

The following statement is provided in accordance with Texas Local Government Code 102.005:

This budget will raise more total property taxes than last year's budget by \$6,701,800 or 9% and of that amount \$3,126,537 is tax revenue to be raised from new property added to the tax roll this year.

In accordance with Section 140.0045 of the Local Government Code, which requires the itemization of certain expenditures by a political subdivision, the City of Denton is expected to expend for fiscal year 2022 and has budgeted for fiscal year 2023 the following amounts:

- Notices required by law to be published in a newspaper (i.e. public hearing expense) \$161,038 each fiscal year.
- Legislative cost \$147,000 each fiscal year.

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Special Thanks to Public Affairs

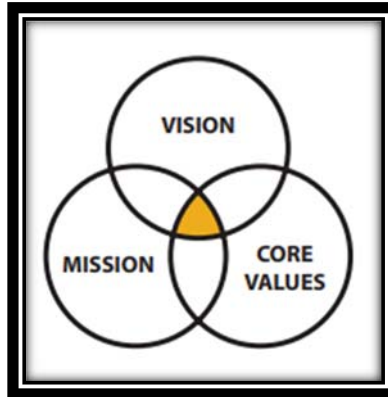
for the design of the cover and dividers, publication of the
Annual Program of Services,
and Web page design.

Reflective of the City's focus on sustainable and environmental stewardship through promoting sustainable materials resource management, the City of Denton's Budget Document is printed on paper that is Forest Stewardship Council (FSC) Certified.

Visit our website at: www.cityofdenton.com

Vision, Mission, & Core Values

The City of Denton employs the Vision, Mission, and Core Values to serve as the foundation for the City's roadmap of strategic planning and goals. These guiding principles are interrelated and form the basis of our strategic direction and development for the FY 2022-23 Proposed Budget.



VISION

Denton is an identifiable and memorable destination and a community of opportunities. We achieve this by providing high quality of life through excellence in education, entertainment, and employment; neighborhood vitality and sustainability; environmental and financial stewardship; and superior public facilities and services.

MISSION

The City of Denton will foster an environment that will deliver extraordinary quality services and products through stakeholder, peer group, and citizen collaboration; leadership and innovation; and sustainable and efficient use of resources.

CORE VALUES

Integrity | Making sure that with every decision we make, our actions match our values.

Fiscal Responsibility | Ensuring that people can trust that we use public funds conscientiously, with the community's best interest in mind.

Inclusion | Creating a culture where all people feel a sense of belonging and support by respecting and valuing each other and our differences.

Transparency | Building an environment of trust by interacting with others honestly as well as collecting and sharing clear and concise information.

Outstanding Customer Service | Employing a holistic approach to problem-solving and providing responsive service that goes above and beyond expectations.

Elected Officials



Gerard Hudspeth
Mayor
Term Expires: May 2024
2nd Term



Vicki Byrd
Council Member
District 1
Term Expires: May 2023
1st Term



Brian Beck
Mayor Pro Tem
District 2
Term Expires: May 2023
1st Term



Jesse Davis
Council Member
District 3
Term Expires: May 2023
2nd Term



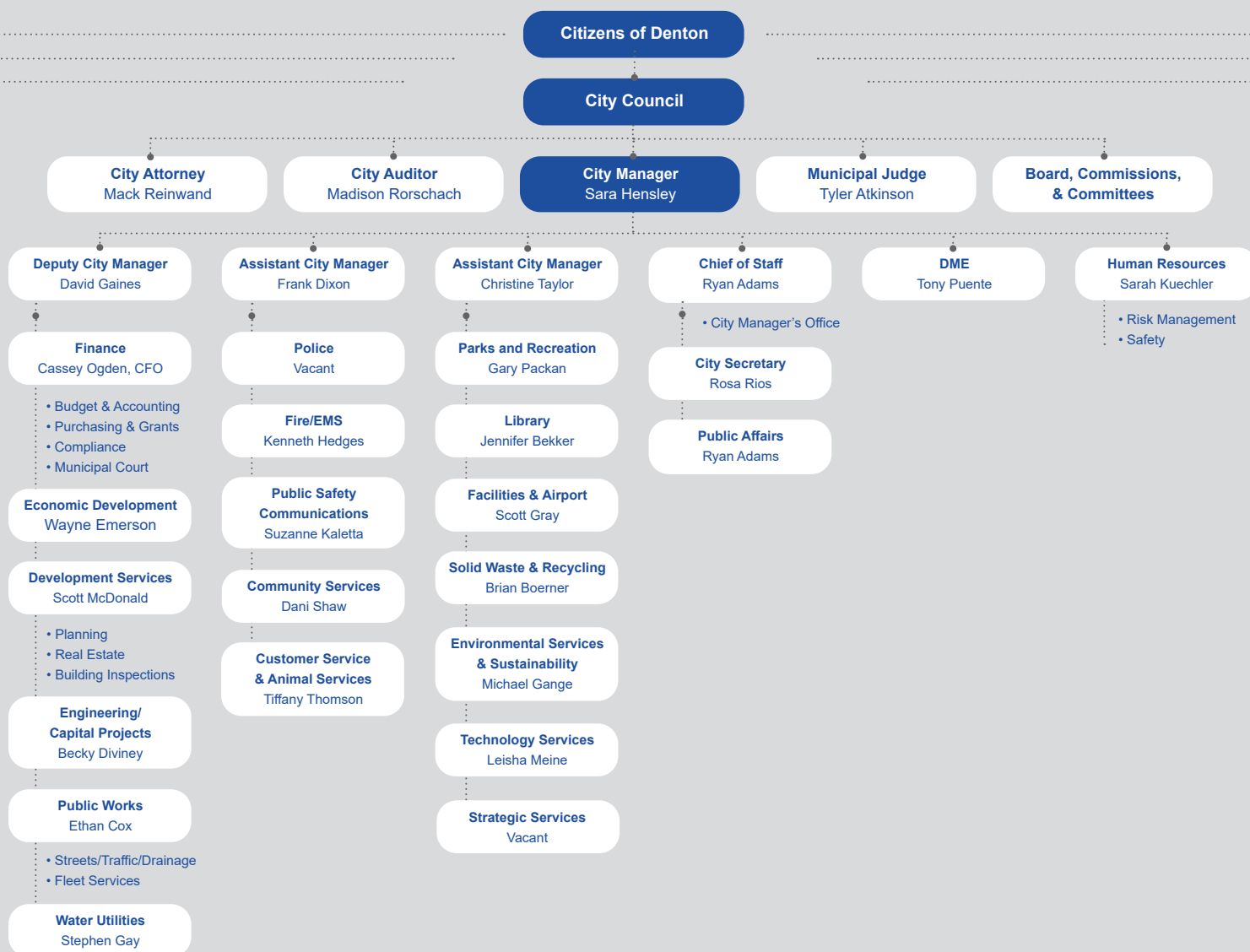
Alison Maguire
Council Member
District 4
Term Expires: May 2023
1st Term



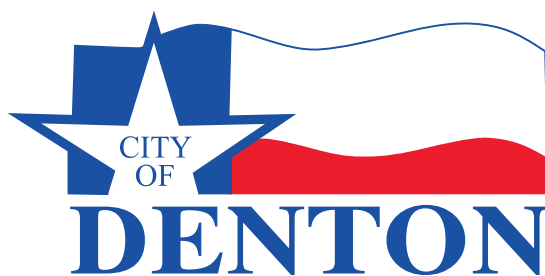
Brandon Chase McGee
Council Member
At Large, Place 5
Term Expires: May 2024
1st Term



Chris Watts
Council Member
At Large, Place 6
Term Expires: May 2024
1st Term



Effective 7/21/22



CITY OF DENTON ORGANIZATIONAL CHART

Boards, Commissions, and Council Committees

JUDICIAL OR QUASI-JUDICIAL BOARDS (Governmental Board Members)

Board of Ethics

Enforces the Ethics Ordinance, issues and enforces limited subpoenas to compel attendance of witnesses and the production of testimony, evidence, and/or documents as is reasonably relevant to complaints regarding violation of the Ethics Ordinance. Makes recommendations on amendments to the ordinance.

Civil Service Commission

Ensures compliance with Chapter 143 of the Texas Local Government Code governing police and fire. The duties of the Commission include approval of eligibility hiring lists and holding hearings, upon appeal, on matters of promotions, performance, reclassifications, and other civil service issues.

Health and Building Standards Commission

Hears and decides appeals of orders, decisions or determinations made by the Building Official, Code Official, or Fire Marshal made pursuant to Chapters 13, 14, 17, 28 and 29 of the Code of Ordinances; makes reasonable interpretations or rulings in matters properly before it pursuant to Section 2-460.

Historic Landmark Commission

Recommends to the Planning & Zoning Commission and City Council those buildings, structures, sites, districts, and areas in the city that the Commission has determined should be preserved and designated as historic landmarks. The Commission also regulates design review for designated properties and districts.

Planning & Zoning Commission

Makes decisions or recommendations to the City Council regarding the Comprehensive Plan, Development Code, zoning regulations, long-range planning, zoning changes, platting, and other development-related policies as required or permitted by State law or Council policy.

Zoning Board of Adjustment

Provides a vehicle for citizens to appeal zoning interpretations, decisions of the Building Official, and request variances from the zoning and sign regulations in the Denton Development Code. The Board may also make final decisions regarding changes, the reestablishment, or termination of nonconforming uses within the city.

ADVISORY BOARDS

Airport Advisory Board

Serves in an advisory capacity to the City Council on matters relative to airport safety, flight and ground operations, safety and security issues arising from the creation and development of long-term master plans; tenant/stakeholder outreach; the Airport Business Plan and the Airport

Boards, Commissions, and Council Committees

Master Plan; airport infrastructure improvement or other major projects impacting the airport; grant funding for the airport; and long term financial planning and budgetary issues affecting the airport.

Animal Shelter Advisory Committee

Assists the City in complying with the provisions of the Animal Shelter Act and makes recommendations to the City Council regarding methods and procedures necessary to ensure compliance with the Act.

Bond Oversight Committee (Ad Hoc)

Serves to ensure efficiency, equity, timeliness, and accountability in the implementation of the City's voter approved General Obligation (GO) bond program; monitors the City's plans relating to the issuance of bonds and the implementation of projects approved in bond election, including the annual appropriation of bond funds, and any changes in the amount of bond funds issues or cash commitments made, assess current City facilities and needs, prioritize proposals, and make recommendations to the City Council.

Committee on Persons with Disabilities

Advises the City in those areas of committee interest, including but not limited to, disability concerns such as accessibility and accommodations for City project and activities. Some of the specific projects may include the following: (a) construction of new sidewalks, ramps, and crosswalk features; (b) replacing and repairing existing sidewalks, ramps, and crosswalk features; (c) the creation of an ADA Transition Plan; (d) the planning and development of an adaptive/handicap accessible park; (e) providing guidance on incorporating new or enhanced signage at the City facilities; (f) advise on improvements for new and existing city facilities; (g) providing input on parking lot rehabilitation projects; (h) providing input for improving City operations (i) providing input for improving the operation of other entities; and (j) providing input on Parks and Recreation adaptive activities.

Community Services Advisory Committee

Advises the City Council on programs, services, and use of public resources to address complex social problems such as economic instability, housing, homelessness, and meeting community service needs.

Denton Police Department Chief of Police Advisory Board

Assists with review, gathering of community input, and establishing clear findings, conclusions and achievable recommendations that promote the use of best practices in the use-of-force policies and training for the Denton Police Department.

Development Code Review Committee

The Development Code Review Committee is hereby established as a standing City Committee to review proposed Denton Development Code amendments and make recommendations to the Planning and Zoning Commission and the City Council regarding proposed Denton Development Code amendments.

Boards, Commissions, and Council Committees

Downtown Denton Tax Increment Financing Reinvestment Zone Board

Makes recommendations to the City Council concerning the administration of the Zone; prepares and adopts a project plan and Tax Increment Financing Reinvestment Zone financing plan for the Zone and submits the plans to the City Council for approval; prepares, implements and monitors such project and financing plans for the Tax Increment Financing Reinvestment Zone as the City Council considers advisable including the submission of an annual report on the status of the Zone.

Economic Development Partnership Board

Provides economic development policy guidance and makes recommendations to the City Council and Chamber of Commerce; reviews, considers and makes recommendations to the City Council regarding Airport Branding and Marketing to support the implementation of the Denton Airport Business Plan; reviews, considers and makes recommendations to the City Council regarding Denton Municipal Airport incentive policies as assigned by the City Council or requested by the City Manager; and acts as a recommending body to the City Council for specific airport economic development incentives as assigned by the City Council or requested by the City Manager and permitted by City and State law.

Internal Audit Advisory Committee

Assists the City Auditor and City Council by providing advice on audit activities and governance such as the content of the Annual Internal Audit Plan, application of auditing standards, and design of Internal Audit Department procedures. Monitors Internal Audit Department performance to further promote transparency and accountability.

Library Board

Serves in an advisory capacity to the City Council to recommend policies, rules, and regulations for the operation of the library system. The Board also provides citizen input to the City Council and recommends fees for Council consideration.

Parks, Recreation and Beautification Board

Serves in an advisory capacity to the City Council to recommend improvements to park and recreation programs. The Board is charged to stimulate public interest in the development and maintenance of parks and playgrounds; to promote close cooperation between the City and private citizens so that all park and recreational facilities are used to their maximum benefit; and pursuant to the Charter, make recommendations regarding the appearance, beautification, and environment of the city.

Public Art Committee

Makes recommendations to the Parks Recreation and Beautification Board and City Council on the commissioning, placing, and the installing of public art; implementation of funding mechanism(s) for public art; effective and efficient management of public art; ongoing maintenance of public art; and the accessioning, deaccessioning, and re-siting of public art.

Public Utilities Board

Reviews the department of utilities budget and makes recommendations to the City Council in the format required by the City Manager. The Board is authorized to expend funds for information and advertising. All matters relating to utility policies, capital projects, rates, and the sale and

Boards, Commissions, and Council Committees

issuance of utility bonds are submitted to the Board for review and recommendation prior to Council consideration. The Public Utilities Board makes recommendations for the Capital Improvement Program pursuant to the provisions in the City Charter.

Sustainability Framework Advisory Committee

The charge for the Sustainability Framework Advisory Committee shall be to advise the City Council on the implementation of, and matters related to, the City's Sustainability Framework.

Tax Increment Reinvestment Zone Number Two Board

Makes recommendations to the City Council concerning the administration of the Zone. Prepares and adopts a project plan and Tax Increment Reinvestment Zone financing plan for the Zone and submits the plans to the City Council for approval. Prepares, implements and monitors such projects and financing plans for the Tax Increment Reinvestment Zone as the City Council considers advisable including the submission of an annual report on the status of the Zone.

Traffic Safety Commission

Serves in an advisory capacity to the City Council on matters brought forward to the Commission by the City Manager, or his/her designee, or assigned by the City Council which pertains to traffic safety education and publicity; ways and means of improving traffic conditions and safety for motor vehicles; bicycle and pedestrian safety; implementation of traffic control devices; public parking restrictions; or roadway speed limit designations

CITY COUNCIL COMMITTEES

Agenda Committee

Reviews the City Manager's proposed City Council agendas as to form and agenda content.

Committee on the Environment

The duties of the Committee shall be to review, discuss, deliberate, and consider environmental issues and resources and make recommendations to the City Council. The Committee will also deliberate and make recommendations regarding any other matter delegated to the Committee by the City Council.

Community Partnership Committee

The duties and purpose of the Committee shall be to monitor allocation and use of hotel occupancy tax and sponsorship funds, ensuring funds are being used to directly enhance and promote tourism and hotel/convention industry, ensuring the sponsorship funds are being used to further a charitable cause, economic or community growth and serve a public purpose in the best interest of the general welfare of the City of Denton, and to recommend organizations to receive funding to City Council.

Council Mobility Committee

The duties and purpose of the Committee shall be to review, consider and make recommendations to the City Council regarding any changes to the Mobility Plan, local transportation policy, and any items concerning regional transportation policies and activities



Oak & Hickory Historic District



Pollinator Habitat & Monarch City USA signs

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Chairy Orchard



Denton City Hall



City Manager's Office

215 E. McKinney St., Denton, TX 76201 • (940) 349-7206

DATE: July 30, 2022
TO: Honorable Mayor and Members of the City Council
FROM: Sara Hensley, City Manager

Pursuant to provisions of the City Charter and on behalf of the staff, I respectfully submit to you the FY 2022-23 Proposed Budget. The Proposed Budget was developed to accomplish the City's core values of Integrity, Fiscal Responsibility, Inclusion, Transparency, and Outstanding Customer Service. I respectfully submit the proposed budget with no utility rate increases and proposed tax rate of \$0.55568 per \$100 valuation, one cent below the City's current tax rate.

Key Focus Areas

In June 2022, the City Council attended a retreat and established the following key focus areas:

- Pursue Organizational excellence and collaborative & respectful leadership
- Enhance Infrastructure and Mobility
- Foster Economic Opportunity and Affordability
- Strengthen Community and Quality of Life
- Support healthy and safe communities
- Promote sustainability and the environment



These key focus areas are guiding the decisions for the FY2022-2023 Proposed Budget.



FY2022-23 Proposed Budget

The FY 2022-23 Proposed Budget addresses new challenges such as growth demands, significant inflation, and increasing operating expenses while continuing to dedicate resources to community safety. In the past several years, the City has continued to provide services to residents while reducing the overall tax rate more than 10 cents and reducing rates in each utility. As growth continues, maintaining service levels requires an increase in dedicated resources.

OUR CORE VALUES

Integrity • Fiscal Responsibility • Inclusion • Transparency • Outstanding Customer Service

Manager's Message

The FY 2022-23 Budget was developed within the context of a five-year financial plan and the long-term infrastructure needs of the community. The purpose of this approach is to provide a long-term and financially sustainable perspective for decisions in the coming fiscal years.

The FY 2022-23 Proposed Budget for all funds is \$1.86 billion and includes 1,858.01 Full-Time Equivalent (FTE) positions, an addition of 81.81 FTEs from the FY 2021-22 end of year estimate. A comprehensive summary of the budget is provided in the Budget Overview section of this document. Below is a summary of the key elements of the budget:

- A total certified estimate of \$14.6 billion, excluding frozen values, which represents a 19% increase from the 2021 values. Approximately 11% of the value is still under protest, creating revenue and tax rate assumption uncertainty in the proposed budget;
- Sales tax of \$54,592,041 which is 5% above the FY 2021-22 estimate;
- Increasing values of the City's two tax increment reinvestment zones by \$20.6 million over the prior year tax roll;
- Continued focus on Public Safety staffing to ensure safe communities including the addition of 10 Police positions and 15 new Fire positions. A mid-year addition of 7 Fire positions were approved by City Council in FY 2022. Pay adjustments for Police and Fire civil service employees in accordance to the meet and confer agreements;
- No rate changes for Electric, Water, Wastewater or Solid Waste customers;
- Given current revenue uncertainty from the Appraisal District, the initial proposed budget includes a 3% cost of living adjustment with consideration for an additional 1% at Council's discretion through the remaining budget process. A 3% cost of living adjustment (COLA) increase for non-civil service employees;
- A 2% one-time lump sum merit payment based on performance; and
- The FY 2022-23 General Fund budget includes \$3.5 million in funding enhancements, resulting in 39.13 new positions. New positions are shown in the table below.

General Fund		Internal Service Funds		Utility Funds	
Department	FTE(s)	Department	FTE(s)	Department	FTE(s)
Police	10	Recreation	1.18	Electric	11
Fire	15	Customer Service	4	Water	2
Human Resources	2	Streets	1	Wastewater	4
Library	2	Procurement	1	Solid Waste	7
Community Development	1	Technology Services	4		
Development Services	6	Fleet Services	3		
Parks	3	Engineering	3		
Legal	.13	Airport	1.5		
Total	39.13	Total	18.68	Total	24

Manager's Message

The proposed budget includes a FY 2022-23 Capital Improvement Program (CIP) with \$308.9 million new funding. The CIP reflect needs of aging infrastructure and projected growth, including projects related to the upcoming growth for the Cole and Hunter Ranch developments. The CIP includes various funding sources including revenue funded capital projects of \$27.8 million, \$34.4 million in General Obligation Bonds from the 2019 bond election, \$16.3 million in impact fee funding and \$197.2 million in Certificates of Obligation (\$162.6 million for Utility projects). The General Obligation Bond funded projects include continued street rehabilitation, sections of Bonnie Brae, Hickory Creek Road, and the Sidewalk Program. The General Government projects to be funded by Certificates of Obligation are for vehicle/equipment additions and replacements and improvements to facilities, parks, and drainage.

Acknowledgments

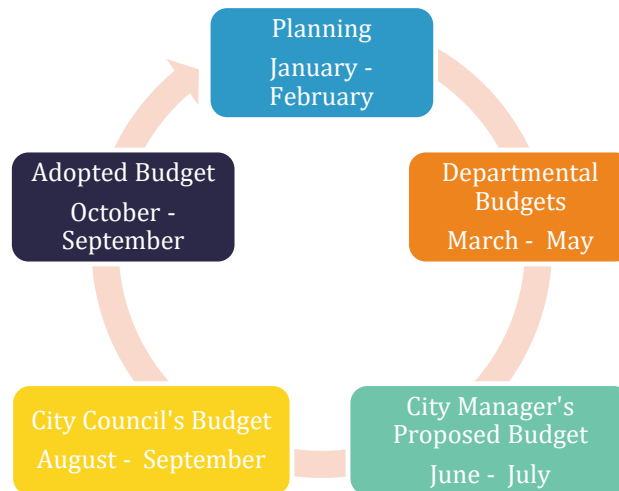
I sincerely thank the members of the Denton City Council for their hard work and dedication to the Citizens of Denton. The input of the City Council and Public Utilities Board is invaluable in the preparation of the FY 2022-23 Budget, Capital Improvement Plan (CIP), and Five-Year Financial Forecast. Appreciation is also expressed to members of the professional staff, particularly in the Finance Department, for their diligence in the preparation of the budget. With significant investments in our organization, people, and infrastructure, I am confident that this budget prepares the City of Denton for future success as well. With your support, and the dedication of our capable staff, we will ensure that quality services are provided to the citizens of Denton.

Sincerely,



Sara Hensley
City Manager

Budget Calendar



Planning January-February

- January-Preliminary Long Range Financial Forecast Preparation
- January-Early Budget Kickoff for Internal Service Funds

Departmental Budgets March-May

- March-Budget Kickoff
- April-Budgets Submitted to Finance

City Manager's Proposed Budget June-July

- July-Budgets reviewed by City Manager and Executive Staff
- July-Utilities Budget Reviews with Public Utilities Board (PUB)
- July-Long-Range Forecast and Budget Discussions with City Council
- April-July-City Council Reviews Strategic Plan and Goals
- July-Receive Certified Tax Roll; Calculate Effective & Rollback Tax Rates

City Council's Budget August-September

- August-Tax Rate Proposed and Public Hearings
- August-Budget Work Sessions with City Council
- September-Budget and Tax Rate Adoption

Adopted Budget September-December

- October-Fiscal Year Begins
- October-September Budget Maintenance
- December-Submit Budget to GFOA for Review

Reader's Guide

The Reader's Guide provides an overview of the City of Denton's budget process and budget documents. The City of Denton has prepared a budget designed to meet the highest standards of performance in municipal budgeting. This document provides a summary of all budgeted funds, including both revenue and expenditure summaries. Major budget documents, the budget process, and organization of the budget itself are described below.

Major Budget Documents

The City of Denton's budget process includes the production of five key documents. It is important to understand the timing and purpose of these documents in order to fully understand the process itself.

1. The Budget Instruction Manual - January

Prior to budget development and training of departmental support staff, the Budget Instruction Manual is drafted and completed in January. This document serves as a development guide and includes sections on annual budget highlights and specific development instructions, as well as, appendices with rate calculations, format examples, and supplemental forms.

2. Long-Range Financial Forecast – June

In June, the City Council meets to discuss the preliminary Long-Range Financial Forecast for the City. After this meeting, staff prepares a five-year forecast to address key service areas. The forecast is finalized at the end of July and included in the proposed budget document.

3. The Budget Overview and Manager's Message - July

The Budget Overview and Manager's Message is submitted to the City Council in late July as part of the proposed budget. This report summarizes and identifies key issues with regard to revenues and expenditures for the coming year.

4. The Proposed Budget – August

The proposed budget is submitted to City Council in late July of each fiscal year. This document represents a balanced version of departmental budget requests versus projected resources. The proposed budget is a product of policy as expressed by the City Council and is submitted by the City Manager.

5. The Adopted Budget - September

The adopted budget represents a modified version of the proposed budget after public hearings and City Council review in August/September. Any changes deemed necessary by City Council to funding levels or revenue projections are reflected in the adopted budget. Revisions may also be made to reflect any updates to budget information.

Reader's Guide

The Budget Process

The City of Denton uses a program-oriented budgeting process. Each department is given a "baseline" funding level based upon the previous year's funding level. Any funding request that represents new expenditures and programs, or that is in excess of adjusted baseline funding, must be submitted as a separate request or "package."

1. Budget Training for Support Staff/Budget Guideline Review

January is the time when existing budget guidelines, procedures, and forms are reviewed. Changes may be made to the budget process in order to make budget development more efficient and address format changes.

Preliminary budget training for departments is available prior to budget kickoff. During preliminary training, staff is informed of budgeting concepts and the budget process and given a quick introduction to the City's budget forms.

During kickoff, departments receive the budget instruction manual so they have specific instructions and a review of any changes to the budget process.

2. Revenue Projection

The budget revenue projections for the new fiscal year begin early in the current fiscal year. The projections are made by the departments responsible for the revenues with help from the Finance Department staff. Projections are based upon consultations with state and local agencies, trend analysis, anticipated changes in the local and regional economy, and discussions with directly associated staff members. Although revenue projections are prepared early in the budget process, the budget revenue analysis continues with departmental budget development and extends until the budget is adopted based upon any new information.

3. Proposed Budget Development

During budget development, the Finance Department works with departments to analyze requests, provide advice, and lend assistance. Budget requests are based upon a baseline funding level, and any additional funding is made in the form of supplemental requests.

4. Proposed Budget Analysis/Compilation

Once division and departmental budget requests are completed, the Finance Department reviews and compiles a preliminary draft of departmental budgets to present to the Executive Management Team, which is comprised of the City Manager and Assistant City Managers. A total recommended funding level is determined from both baseline and proposed supplemental packages. At this time, the funding level is weighed against available resources. A tax rate increase may or may not be recommended depending upon City Council program priorities and issues previously expressed in the budget process.

Reader's Guide

5. *Long-Range Financial Forecast*

A workshop is held in June with the City Council to discuss the preliminary Long-Range Financial Forecast for the City. After this meeting, staff refines the forecast to address key service areas. The recommended version of the forecast is included in the proposed budget document that is submitted to the City Council prior to the budget workshop in August.

6. *City Council Budget Study*

The proposed budget, including the Budget Overview, is compiled after final appraised property values and other data are received. This report highlights and summarizes funding requirements, major changes in programs, and alternatives for funding. A budget work session is held with the City Council to review and discuss the proposed budget. Discussions and study may follow at subsequent work sessions until budget adoption.

7. *Public Hearing/Budget Adoption*

A public hearing on the budget and the tax rate (if necessary) is held in September prior to final budget consideration. At the public hearing, citizens may make formal comments concerning the proposed budget and tax rate.

Budget adoption occurs in September after City Council deliberations and the public hearing(s). City Council may take action to modify the proposed budget. The City Council also adopts a tax rate to support adopted funding levels. Pursuant to City Charter, the proposed budget as submitted by the City Manager becomes the adopted budget if no City Council action is taken before the end of the fiscal year, September 30.

8. *Compilation of Adopted Budget/Budget Maintenance*

The adopted budget is compiled and published during the first months of the new fiscal year. The annual program of services in the form of an amended proposed budget is available for public inspection in December. After the budget is adopted, the City Council has to adopt an ordinance amending the budget and annual program of services.

Budget maintenance is a year-round activity of the organization. Spending controls consist of budget holds, position control reviews, and budget transfers. Additional spending control mechanisms include monthly review of expenditures by the Finance Department.

During the budget process, departments make revenue and expenditure estimates for the current year.

Finally, program goals, objectives, and measures are evaluated during budget development to determine effectiveness of program activities and levels of appropriate funding for subsequent years.

Reader's Guide

Budgetary and Financial Policies

The City of Denton has developed administrative policies, which govern the formulation and administration of the annual budget. These administrative policies are incorporated within the City's Administrative Policies and Procedures.

Financial Structure

The financial structure of the budget is organized by funds. A fund is generally defined as a fiscal and accounting entity which has its own self-balancing set of accounts for recording cash and other financial resources, as well as, any liabilities or residual equities or balances. Normally, funds are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. However, when appropriate, funds are made up of departments. The two types of funds utilized in this budget are Governmental and Proprietary. The specific funds that make up the Governmental Fund type are General Fund, General Debt Service Fund, Street Improvement Fund, Recreation Fund, Tourist and Convention Fund, Police Confiscation Fund, Traffic Safety Fund, Catalyst Fund (formerly Economic Development Investment Fund)*, Parks Gas Well Fund, Roadway Impact Fee Fund, Tree Mitigation Fund, Public Education Government (PEG) Fund, McKenna Trust Fund, Park Land Dedication and Development Trust Funds, Downtown Tax Increment Reinvestment Zone (TIRZ) Fund, Westpark Tax Increment Reinvestment Zone (TIRZ) Fund, Miscellaneous Special Revenue Funds, and Sustainability Framework Fund. The Proprietary Fund types are Electric Fund, Water Fund, Wastewater Fund, Solid Waste Fund, Customer Service Fund, Airport Fund, Technology Services Fund, Materials Management Fund, Fleet Management Fund, Health Insurance Fund, Risk Retention Fund, Engineering Services Fund and Facilities Management. Each of the above-mentioned funds operates separately and independently from one another; therefore, they are budgeted separately and include separate financial statements.

Budgeted Funds

The City of Denton's budget consists of various funds. Each fund represents a specific function and maintains individual objectives. The City of Denton's budget includes the following funds:

General Fund (major fund) – The General Fund reflects the City's general service operations such as public safety, libraries, and parks. The General Fund's two major revenue sources are sales and ad valorem taxes. The City's Fund Balance Policy is 20% of budgeted expenditures plus a 5% resiliency reserve (City Ordinance 21-2111).

Debt Service Fund (major fund) – The Debt Service Fund is used to record and control the accumulation of resources for payment of general obligation long-term debt principal and interest. The City issues debt to acquire or construct capital assets such as roads or parks for the general benefit of Denton citizens. Resources include an applicable portion of the ad valorem tax levy and related interest income usable from debt service. The fund balance is restricted to payment of principal and interest or refunding of tax supported debt. (Federal and State Tax Law).

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Special Revenue Funds – Special Revenue Funds are used to account for the receipt of specific revenue sources that are restricted for expenditures for a specified purpose. Included in the special revenue funds are: the Street Improvement Fund, Recreation Fund, Tourist and Convention Fund, Police Confiscation Fund, Police Academy Fund, Traffic Safety Fund, Economic Development Investment Fund, Parks Gas Well Fund, Roadway Impact Fee fund, Tree Mitigation Fund, Public Education Government (PEG) Fund, McKenna Trust Fund, Park Land Dedication and Development Trust Funds, Downtown Tax Increment Reinvestment Zone Fund, Westpark Tax Increment Reinvestment Zone Fund, Miscellaneous Special Revenue Funds, and Sustainability Framework Fund.

Street Improvement Fund – The purpose of the fund is to provide a dedicated mechanism to account for street maintenance and rehabilitation activities. The fund will receive revenue from a portion of the franchise fees previously accounted for in the General Fund, as well as street cut reimbursements. Additionally, interest cost savings associated with the sale of Certificates of Obligation in lieu of Revenue Bonds will also be recorded as revenue. The fund balance is restricted to street maintenance and improvement activities. (City Ordinance 2013-219).

Recreation Fund – The Recreation Fund is used to account for the Parks and Recreation programs, such as children's programs and recreation center programs, which are self-supporting. The fund balance is restricted to recreational programs (City Ordinance 2011-155).

Tourist and Convention Fund – This fund reports the receipt and distribution of the City's Hotel Occupancy Tax, which is levied at 7% of room rental rates. Each October the City Council enters into contracts with various organizations that will promote tourism and the convention and hotel industry in Denton. The fund balance is restricted to promotion of tourism and the convention and hotel industry under state law.

Police Confiscation Fund – The Police Confiscation Fund is used to record the receipt and expenditure of confiscated contraband that is used in the commission of a variety of criminal offenses. Expenditures from this fund are allocated to the Police Department for materials, supplies, and operational costs. The fund balance is restricted to law enforcement purposes under federal guidelines.

*Catalyst Fund (Economic Development Investment Fund)** – The Economic Development Investment Fund was a newly created fund in FY 2015-16. This fund is used to account for grants provided to attract businesses to the City. Fund balance is restricted to economic development grants meeting specific criteria. (City Ordinance 2016-229).

Parks Gas Well Fund – The Parks Gas Well Fund was established to record the receipt of restricted gas well revenues on park property. Expenditures from this fund will be used for park system projects. The fund balance is restricted to park system uses based on a legal opinion of state grant funding requirements.

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Roadway Impact Fee Fund – The Roadway Impact Fee Fund was established to record the receipt and expenditure of impact fees associated with development affecting City roadways. This was created in FY 2016-17. The fund balance is restricted to roadway capital improvements within each roadway zone that were included in the Impact Fee Capital Improvement Plan. (City Ordinance 2016-189).

Tree Mitigation Fund – The Tree Mitigation Fund is used to purchase, plant, and maintain trees on public property, to preserve wooded property that remains in a naturalistic state in perpetuity, to perform and maintain a citywide tree inventory, and to educate citizens and developers on the benefits and value of trees. The fund balance is restricted to purchasing, planting, and maintaining trees and tree canopy related programs. (City Ordinance 2015-252)

Public Education Government (PEG) Fund – The PEG Fund provides for the acquisition of production equipment, capital, and other lawful PEG purposes. PEG fees are remitted to the City on a quarterly basis from cable subscribers. The fund balance is restricted by state law to capital purchases of facilities and equipment used to provide PEG services.

McKenna Trust Fund – The McKenna Trust Fund is used to account for interest received from the George McKenna Trust, which was established in 1958 and is currently managed by JP Morgan Chase Bank. One half of the net income from this trust is distributed to Cook Children's Hospital in Fort Worth and one half of the net income is distributed to the City of Denton for use only in maintaining, developing, preserving, and improving the George McKenna Park in the City. The fund balance is restricted to developing, preserving and improving McKenna Park under the terms of the trust.

Park Land Dedication and Development Trust Funds – The Park Land Dedication and Development Trust Funds are funds received from developers. These fees provide for neighborhood parks and projects within a one half to one-mile radius of the development or platting. The fund balance is restricted to purchasing neighborhood park land or improvements to neighborhood parks within one mile of the development. (City Ordinance 98-039).

Downtown Tax Increment Reinvestment Zone Fund – The Downtown TIRZ Fund is used for downtown development projects, and it accounts for the tax revenues that are collected above the FY 2010-11 level in the downtown area. The fund balance is restricted for public improvements allowed by state law within the boundaries of the Downtown TIRZ while the TIRZ is in place.

Westpark Tax Increment Reinvestment Zone Fund – The Westpark TIRZ Fund is used for development projects and to account for the tax revenues that are collected above the FY 2012-13 level in the Westpark area, located near the Denton Enterprise Airport. The fund balance is restricted for public improvements allowed by state law within the boundaries of the Westpark TIRZ while the TIRZ is in place.

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Miscellaneous Special Revenue Funds – The Miscellaneous Special Revenue Funds are comprised of the Animal Control Donation, Police Donation, Fire Donation, Library Donation, and Parks Donation Fund. The fund balances are maintained for the purpose in which they were donated.

Sustainability Framework Fund – The Sustainability Fund was created for sustainability initiatives as recommended by City Council. (City Ordinance 21-1689).

Enterprise Funds (major funds) – Enterprise funds are used to account for governmental activities that are similar to those found in private businesses. The City budget includes Electric, Water, Wastewater, Solid Waste, and Airport Funds. Each fund reflects the services denoted in the title of each fund. The major revenue source for these enterprise funds is the rate revenue generated from the customers who receive the services provided.

The City's Airport Fund is required to use the revenues received at the Airport including gas well revenues from Airport property for Airport uses due to state and federal rules on the grant funding received for airport improvements.

Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department to another department within the same government organization. Financing is based on reimbursement of actual costs. The internal service funds are Fleet Management, Customer Service, Technology Services, Materials Management, Engineering Services, Facilities Management, Risk Retention, and Health Insurance. Each internal service fund listed is funded through payments from various City departments for the actual services received from the specific fund. The internal service fund balances are not restricted by a specific fund balance policy or City Ordinance unless otherwise noted.

Fleet Management Fund – The Fleet Management Fund accounts for the maintenance and repair of the City's vehicle and equipment fleet.

Customer Service Fund – The Customer Service Fund is responsible for tracking utility service, producing bills, and collecting revenue from customers.

Technology Services Fund – The Technology Services Fund provides computer services such as programming, support, training, and maintenance of the City's computer resources and telephone maintenance.

Materials Management Fund – The Materials Management Fund is comprised of purchasing and warehouse operations. This internal service fund is responsible for procuring goods and services for City departments and the warehouse maintains an inventory of materials and supplies used by City departments.

Engineering Services Fund – The Engineering Services Fund is comprised of the following operations: Engineering, Real Estate, Public Works Inspections, and Development Review. This internal service fund is responsible for providing the above

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services primarily to internal City departments although some services are provided to external entities.

Facilities Management – The Facilities Management Fund is responsible for maintaining all City owned facilities and vertical construction projects.

Risk Retention Fund – The Risk Retention Fund records the activities associated with providing general liability insurance coverage and self-funded activities for City operations.

Health Insurance Fund – The Health Insurance Fund accommodates self-insurance operations. The fund balance is restricted for defined health fund purposed as a self-insurance health plan and under Section 125 of the Federal Tax Code.

Budget Basis

The budget for the General, Special Revenue, Debt Service, and Capital Improvement Program (CIP) Funds are prepared on the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period except where the accrual basis is specified by generally accepted accounting principles. Expenditures are recognized when the related fund liability is incurred, except for (1) inventories of material and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debts which are generally recognized when due. Budgets for the Enterprise and Internal Service Funds are prepared on the full accrual basis of accounting under which transactions are recognized when they occur regardless of timing or related cash flow. This basis of budgeting explained above is consistent with the City's accounting basis.

Organizational Relationships

A department is a major administrative segment of the City, which indicates overall management responsibility for an operation or a group of related operations within a functional area. The smallest organizational unit budgeted is the division. The division indicates responsibility for one functional area, and in many cases these functional areas are put together to demonstrate a broader responsibility. When this is done, the divisions are combined to make up a department.

*Name change of fund is pending City Council approval.



View down Oak Street

Key Focus Areas



Denton Water Works Park

Key Focus Areas

In addition to the Vision, Mission and Core Values, the City Council adopted six key focus areas to guide the FY 2022-23 budget.



Council Priorities Timeline

A City Council retreat is held in August of each year. During this retreat, the City Council discusses individual priorities and reaches a consensus of 5-10 priorities and provides staff direction based on the priorities.

In September, Staff develops a resolution to formally adopt these priorities, which will set the budget goals for the organization.

Action Plan for Monitoring Goals

Staff established the webpage <https://www.cityofdenton.com/422/City-Council-Priorities> that is intended to update Council and the general public on progress toward priorities, and is updated quarterly with links to items accomplished throughout the year. The City Council also receives updates as needed in the Friday Report and, because the priorities are the basis for budget development, information is included during the departmental budget presentations each summer.



Health Awareness



Greetings from Denton mural

Fiscal Year 2022-23 Budget Overview

The Fiscal Year 2022–23 budget for all funds totals \$1,864,080,221 which is a 28% increase over last fiscal year.

General Fund

Reserve Level

The City of Denton maintains a General Fund reserve balance for unanticipated expenditures, unforeseen revenue fluctuations, or other adverse circumstances. To ensure that resources are available for these types of issues, the City of Denton targets a fund balance equivalent to 20 to 25% of budgeted expenditures, which includes a resiliency reserve up to 5%. The resiliency reserve will only be utilized in cases of economic distress. As such, the purpose of the resiliency reserve is to minimize budget and service fluctuations due to economic conditions.

The ending reserve balance of \$40,400,516 at the end of FY 2021-22 represents approximately 27% of estimated expenditures and is above the targeted goal of 20 to 25%. The chart below provides a listing of the ending fund balances for the past two years, an estimated balance for the fiscal year ending September 30, 2022, and the projected balance for the fiscal year ending September 30, 2023.

	As of 9/30/21	Estimated 9/30/22	Projected 9/30/23
Ending Balance	\$38,499,990	\$40,400,516	\$40,818,701
% of Total Expenditures	27%	27%	24%
Target %	20% - 25%	20% - 25%	20% - 25%

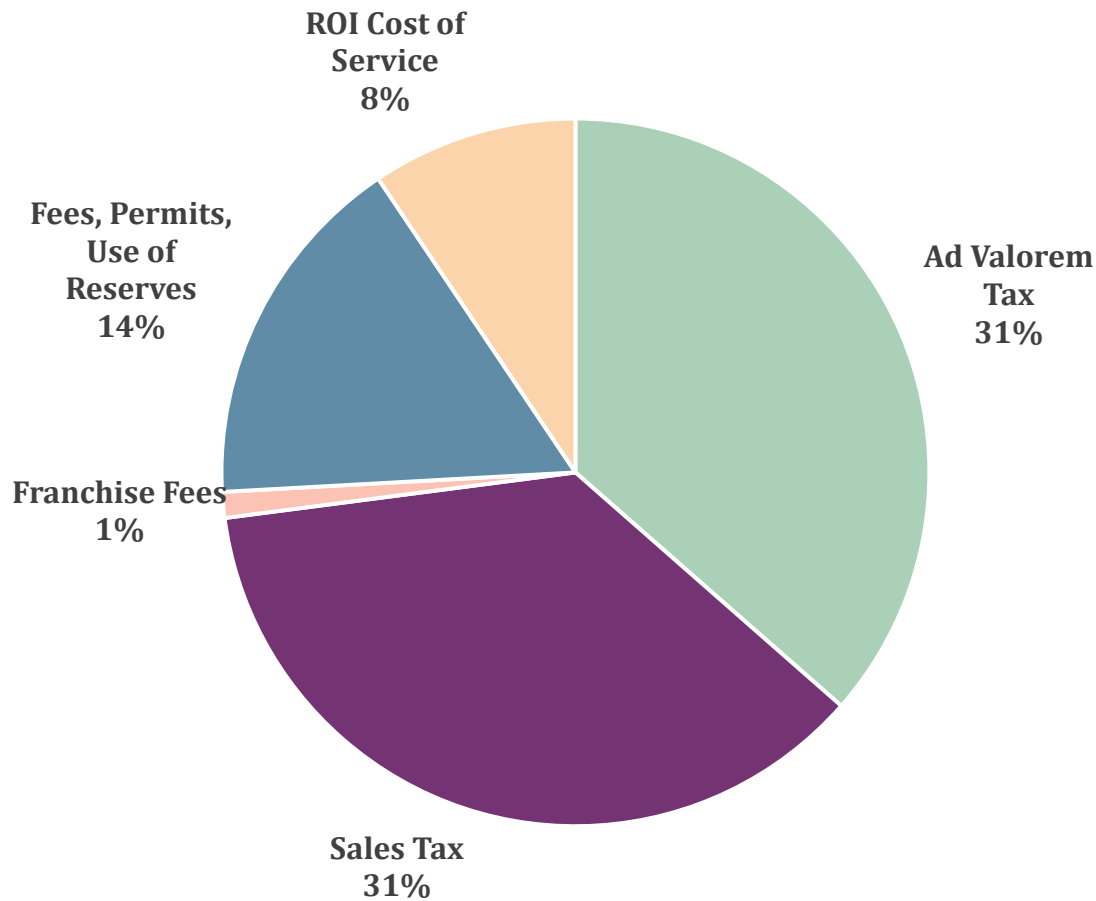
As detailed in the chart, the City has continued to maintain strong reserve balances over the past several years. While the financial forecast projects the fund balance level will increase when measured as a percent of expenditures, this should only be interpreted as a planning estimate based on information available at this time. City Management will continue to monitor our financial performance and make appropriate expenditure and/or revenue adjustments as necessary to manage the fund balance level.

Revenues

The key General Fund revenue sources are discussed below. The chart below shows the source of the major revenues for FY 2022-23:

Fiscal Year 2022-23 Budget Overview

Major Revenues for General Fund



Property Tax

Greater than one-third of the total General Fund revenue is generated from ad valorem taxes. As shown below, the 2022 certified estimate increased by 19% or \$2,721,545,262 from the 2021 certified value. Analysis of the increase shows there was approximately \$562.6 million in new value added to the appraisal roll due to new growth and construction. This year, the City received a certified estimate from the Denton County Appraisal District (DCAD) instead of a certified total as prior years. The estimate includes \$14.6 billion in certified value and \$1.8 billion or approximately 11% still under protest (non-certified). The high amount of protested value creates uncertainty in the revenue forecast, and the ad valorem value and tax rate will be provided to City Council when received. Below is a chart with a detailed breakdown of certified values:

Fiscal Year 2022-23 Budget Overview

	2021 Certified Total AV	2022 Certified Estimate AV	Increase (Decrease)	Percent Change	New Value
General Government	\$ 14,403,105,063	\$ 17,097,438,919	\$ 2,694,333,856	19%	\$562,648,535
Downtown TIRZ ¹	\$ 145,860,728	\$ 154,545,050	\$ 8,684,322	6%	\$1,083,231
Westpark TIRZ ²	\$ 90,748,888	\$ 109,275,972	\$ 18,527,084	20%	\$34,779,490
Total	\$14,639,714,679	\$17,361,259,941	\$2,721,545,262	19%	\$598,511,256

1Downtown TIRZ – Reflects 90% of incremental value which changed in FY 2021-22 per Ordinance No. 2010-316.

2Westpark TIRZ – Reflects 40% of incremental value through FY 2037 per Ordinance No. 2013-033.

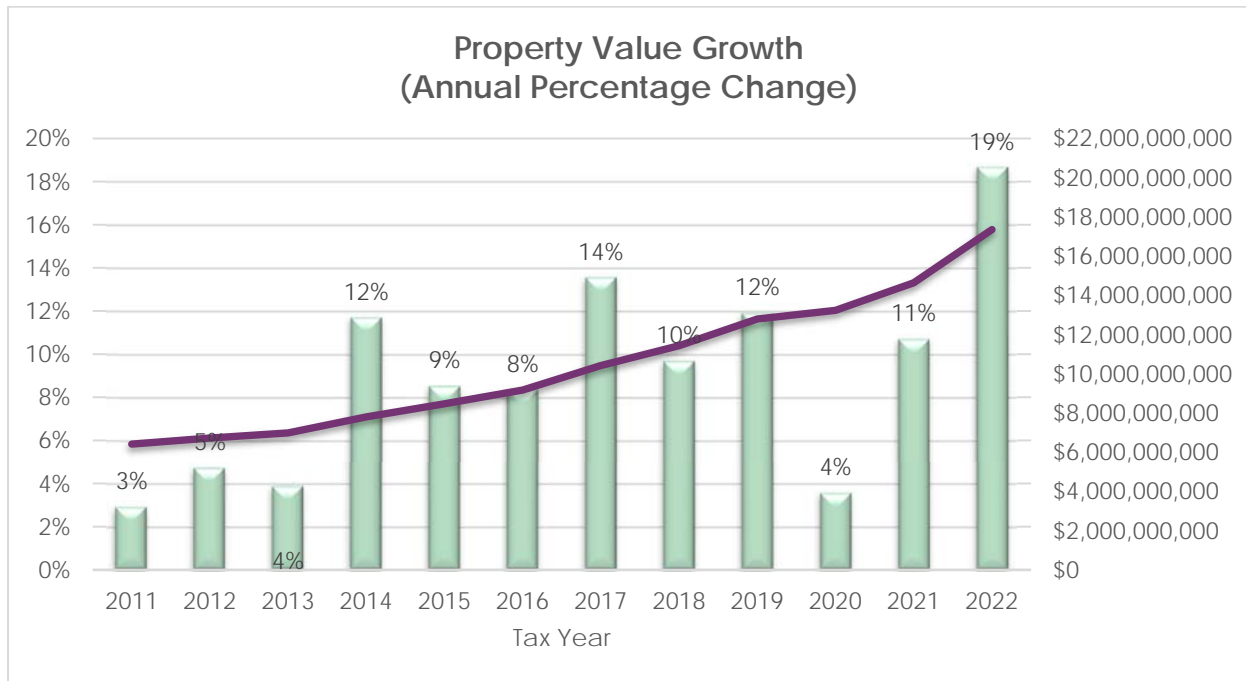
The increase in the annual certified value is a combination of the new property values added to the tax rolls and the increase in value for existing properties. The chart below has a detailed breakdown of the new property values and the change in existing property values for the last 10 years:

Tax Year	New Value	Change in Value of Existing Properties
2022	\$562,648,535	\$2,694,333,856
2021	\$461,312,678	\$1,103,063,794
2020	\$450,814,266	\$995,001,259
2019	\$386,062,956	\$917,562,289
2018	\$323,830,656	\$660,998,175
2017	\$317,877,303	\$926,733,421
2016	\$208,688,574	\$500,415,159
2015	\$206,741,867	\$459,227,285
2014	\$187,444,058	\$630,509,276
2013	\$174,379,543	\$88,133,363

The Over 65/Disabled tax limitation (freeze) which represents approximately \$2.12 billion in value, an 19% increase from the prior year. Since eligible homeowners pay a frozen amount, the loss of taxable value represents a loss of approximately \$1 million in revenue to the City.

The chart below provides a 12-year historical assessed value total and growth by percent:

Fiscal Year 2022-23 Budget Overview



* Includes frozen properties and TIRZ

The FY 2022-23 Budget includes a tax rate less than the current tax rate. The current tax rate is \$0.565682 per \$100 of assessed valuation; the FY 2022-23 tax rate is \$0.555682 per \$100 of assessed valuation. Of this amount, \$0.351432 is provided for operations and maintenance, and \$0.204250 is provided for debt service. As a result of higher AV values, the rate for debt service has decreased from \$0.215379 to \$0.204250. The maintenance and operations rate has increased from \$0.350303 to \$0.351432.

The following chart provides a 10-year history of certified assessed values and tax rates:

Fiscal Year	Certified Assessed Value*	Operations and Maintenance Tax Rate	Debt Service Tax Rate	Total Tax Rate
2022-23*	\$17,097,438,919	\$0.351432	\$0.204250	\$0.55568
2021-22	\$14,403,105,063	\$0.350440	\$0.215370	\$0.56568
2020-21	\$13,581,648,271	\$0.380360	\$0.210090	\$0.59045
2019-20	\$12,620,560,528	\$0.385364	\$0.205090	\$0.59045
2018-19	\$11,316,935,283	\$0.405432	\$0.215045	\$0.62048
2017-18	\$10,332,106,452	\$0.430311	\$0.207545	\$0.63786
2016-17	\$9,117,506,344	\$0.466740	\$0.216600	\$0.68334
2015-16	\$8,424,062,606	\$0.474560	\$0.215190	\$0.68975
2014-15	\$7,761,470,598	\$0.481190	\$0.208560	\$0.68975
2013-14	\$6,962,293,178	\$0.474800	\$0.214950	\$0.68975

Fiscal Year 2022-23 Budget Overview

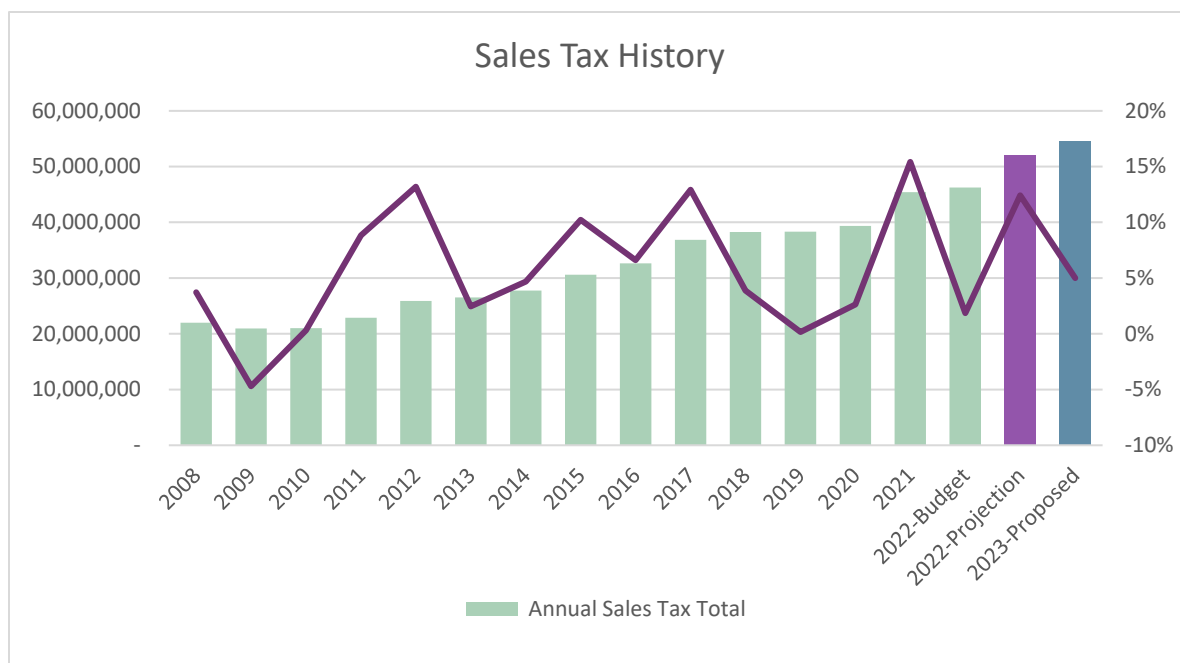
*Certified Assessed Value excludes Downtown and West Park TIRZs and includes frozen values.

Sales Tax

The FY 2021-22 year-end estimate of \$51,992,420 is 12.4% or \$5.7 million above budget. Sales tax increased as a result of the City's strong economic conditions.

The FY 2022-23 Budget projects that sales tax will be \$54,592,041 which is 5% above the FY 2021-22 end of year estimate. The five-year financial forecast projects continued increases in sales tax receipts annually which includes collections related to the Rayzor Ranch Development. The City has economic development agreements with Unicorn Lake, Golden Triangle Mall, Rayzor Ranch, WinCo, and O'Reilly Hospitality for sales tax rebates, which are shown as expenses in the Economic Development Department's budget.

The following chart provides an 18-year history of sales tax collections and growth:



Franchise Fees

Approximately 1% of the General Fund's revenues are related to franchise fees. Typically assessed as a percentage of gross revenues, the purpose of the franchise fee is to provide compensation to the City in return for allowing utilities to access the City's rights-of-way. The proposed FY 2022-23 Budget includes \$17,816,117 in total franchise fees from various utilities operating in the City, including city-owned utilities. In FY 2022-23 the Budget allocates \$15,100,000 of Franchise Fee revenue to the Street Improvement Fund, leaving \$2,716,117 franchise fee revenues in the General

Fiscal Year 2022-23 Budget Overview

Fund. Since franchise fees are generally considered to be compensation for the use of the city-owned rights-of-way, the City designates a portion of the franchise fees to the Street Improvement Fund, which was created in FY 2011-12. By doing so, this better establishes the linkage between the payment of franchise fees and the use of these funds on street maintenance activities. With this in mind, however, it is important to also note that the City is not required to spend franchise fees on street maintenance or any other specific activity. Rather, franchise fees are meant to be a General Fund resource, and as such, they may be spent on any activity deemed appropriate by the City Council. Additional details regarding the franchise fee allocation to street maintenance activities are contained in the Street Improvement Fund section of this document.

Other Major Revenues

The FY 2022-23 Proposed Budget includes \$950,000 in revenue related to a federally funded grant program that will reimburse City ambulance services for Medicaid and uninsured patients. In addition, the proposed budget anticipates receiving a new SAFER grant in the amount of \$600,000 to fund twelve new fire fighter positions.

Expenditures

The proposed FY 2022-23 Budget includes \$3,537,934 in funding enhancements in accordance with the City Council Priorities established earlier this year. The following tables illustrate the funding amounts and the percentage of total enhancements included by service category.

General Fund Expenditure Enhancements by Service Category

The following chart illustrates the major enhancements included in the proposed FY 2022-23 Operating Budget. The enhancements align with the City Council's key focus areas including Pursue Organizational excellence and collaborative & respectful leadership, Enhance Infrastructure and Mobility, Foster Economic Opportunity and Affordability, Strengthen Community and Quality of Life, support healthy and safe communities and Promote sustainability and the environment.

Fiscal Year 2022-23 Budget Overview

Fire

General Fund Support	Increased Revenue Support	Total Enhancement Funding
\$1,471,642	\$600,000	\$1,471,642

In Fire, funding is included for 12 new firefighters (\$1,172,532), 2 Fire Drivers (\$299,110) and 1 Fire Inspector (\$116,000).

Police

General Fund Support	Increased Revenue Support	Total Enhancement Funding
\$1,121,054	\$0	\$1,121,054

In Police, funding is included 5 Police Officers (\$634,843), 2 Civilian Jailers (\$180,309), a Digital Forensics Investigator (\$98,885) and 2 Public Safety Dispatchers (\$207,017). The meet & confer amount has not been determined and will be included in the FY 2022-23 Annual Program of Services.

Development Services

General Fund Support	Increased Revenue Support	Total Enhancement Funding
\$496,100	\$496,100	\$496,100

In Development Services, funding is included for 1 Planning Technician (\$84,565), 1 Principal Planner (\$94,045) 1 Administrative Assistant (\$59,392), 1 Building Inspector (\$94,045), 1 Plans Examiner (\$94,045) and 1 Permit Technician (\$70,008).

Library

General Fund Support	Increased Revenue Support	Total Enhancement Funding
\$149,730	\$0	\$149,730

In Library, funding is included for 1 Librarian (\$74,865) and 1 Adult Services Librarian (\$74,865).

Human Resources

General Fund Support	Increased Revenue Support	Total Enhancement Funding
\$219,876	\$0	\$219,876

Fiscal Year 2022-23 Budget Overview

In Human Resources, funding is included for an additional Business Partner (\$116,879) and an additional HR Generalist (\$102,997).

Other Expenditure Items

In addition to the increased funding listed above for FY 2022-23, several items were funded in FY 2021-22 from existing appropriations.

Department	Program Title	Total Cost
Fire	Squad 9 Light Rescue Apparatus	\$300,000
Fire	Exercise Equipment, Training, Misc. Equipment	\$214,011
Planning	Southridge Historic Survey	\$100,000
Planning	Vision Zero Phase 2	\$250,000
Finance/Planning	Development Services Fee Study	\$30,000
Planning	Wayfinding Sign Update	\$40,000
Building Inspections	Building Plan Scanning	\$185,000
Parks	New Property Artwork	\$106,246
Libraries	North Branch Library Drive-thru Replacement	\$9,133
Public Affairs	Branding Study	\$80,000
City Manager	Crisis Communications	\$20,000
Economic Development	Business Survey	\$30,000
Traffic	Driver Feedback Signs	\$50,000
Community Services	Various Community Programs	\$100,000
Total		\$1,514,390

Compensation

The FY 2022-23 Budget includes a 3% cost of living adjustment (COLA) increase for non-civil service employees and merit increases for civil service employees based on the Meet and Confer Agreement. In addition, the budget includes a one-time lump sum merit payment of 2%.

The following charts are summaries of compensation increases for employees over the past four years:

Non-Civil Service Compensation History

Fiscal Year	Compensation Equivalent -Non-Civil Service
2022-23	3% Cost of Living Adjustment (COLA), 2% Merit Lump Sum
2021-22	3% Cost of Living Adjustment (COLA)

Fiscal Year 2022-23 Budget Overview

2020-21	2.5-3% One Time Merit Increase
2019-20	3% Average Merit Based Increase
2018-19	3% Average Merit Based Increase

Civil Service Compensation Increase History

Fiscal Year	Compensation Equivalent - Civil Service
2022-23	Meet & Confer Agreements and Eligible STEP Pay* Increases 2% Merit Lump Sum
2021-22	Meet & Confer Agreements and Eligible STEP Pay* Increases
2020-21	Meet & Confer Agreements and Eligible STEP Pay* Increases
2019-20	Meet & Confer Agreements and Eligible STEP Pay* Increases
2018-19	Meet & Confer Agreements and Eligible STEP Pay* Increases

*STEP Pay increases for both Police and Fire Civil Service positions

City Management and Police and Fire employee associations have signed meet and confer agreements that include provisions for compensation. Both agreements apply to civil service employees only. The goal of each compensation plan is to achieve a pay structure that is equal to the market survey averages plus 5% in each rank compared to surrounding Metroplex and fire agencies. Increases in compensation for civil service employees will be based on the percentage needed to keep each position at 5% above the survey market average in FY 2022-23. Starting in FY 2019-20, the Agreements eliminated one STEP increase for police. The City's contribution to the Denton Firemen's Relief and Retirement Fund (DFRRF) is 18.5% based on the recommendations of a contracted actuarial study.

Other Agency Contributions

Other agency contributions represent allocations for the City of Denton to outside organizations for specific agreed upon purposes. The Human Services Committee recommended total funding of \$764,109 which is a 5.7% increase from the FY 2021-22 funding level. This funding is split between support from the Community Development Block Grant (CDBG) of \$138,859, \$263,000 from the American Rescue Plan Act (ARPA), and \$362,250 from the General Fund. The General Fund's FY 2022-23 contribution is the same as the contribution in FY 2021-22.

Grants

The City benefits from a variety of federal, state, and local grants. In addition, the City routinely provides matching funds for various programs. A complete list of grants is provided in the Budget in the miscellaneous funds section of the document. The total grant budget for FY 2022-23 is \$84,817,622 of which \$32,206,100 is non-capital, and \$52,611,522 is capital related and included in the Capital Improvement Program.

Fiscal Year 2022-23 Budget Overview

Capital Improvement Program

Departments began the process of developing the Capital Improvement Program (CIP) in December 2021. The Finance Department hosted a city-wide capital kickoff budget meeting which focused on cross departmental collaboration. A submittal method was created for each department to enter their respective capital budgets that was ultimately be reviewed by leadership and City Council. This collaborative effort resulted in a city-wide capital improvement plan that creates accountability among the various departments and ensures capital projects are appropriately budgeted. The FY 2022-23 Capital Improvement Program (CIP) includes \$738.8 million in city wide capital projects. Of which, \$429.9 million represents expected previously budgeted funds available and \$308.9 million in planned funding for FY 2022-23. Funding for the CIP will come from several different sources including revenue, General Obligation (GO) Bonds, Certificate of Obligation (CO) Bonds and Impact Fees. The CIP is reviewed each year to reflect changing priorities, as well as to monitor the impact of capital projects on operating budgets and for project scheduling and coordination. The General Government CIP includes non-utility projects such as streets, parks, and other general government facilities that are typically funded through GO bonds or CO bonds. Approximately every five years, the City appoints a Citizen Bond Committee to make recommendations to residents on capital improvement needs. In 2019, voters approved a \$220.9 million bond program which included \$154 million for street improvements, \$61.9 million for public safety facilities, and \$5 million for park land acquisition. Additional detail regarding capital projects is available in the proposed FY 2022-23 capital improvement plan.

The Utility CIP includes projects for the City's enterprise funds, such as Electric, Water, Wastewater and Drainage that are funded from non-tax revenue. The Utility CIP is designed to make sufficient investments in infrastructure in order to provide reliable service to customers. The CIP for Solid Waste is also included and reflects the anticipated level of projects to be funded from certificates of obligation. The Public Utilities Board (PUB) provided a recommendation of the Utility CIP which is included in the budget.

Enterprise Funds

Utility Reserve Levels

The Utility Departments and the Public Utilities Board have developed financial strategies and objectives to maintain financial stability and resiliency. One objective is to achieve and maintain reserve balances that provide adequate working capital and operating reserve levels. These reserve targets are based in large part on the Government Finance Officers Association (GFOA) best practices for enterprise funds. In general, "Reserves" are divided into two components: Working Capital and Operating Reserves. Working Capital provides a minimum unrestricted fund balance to provide the

Fiscal Year 2022-23 Budget Overview

liquidity needed to allow regular management of payables and payment cycles. The working capital target for each utility is 30 days (8%) of average budgeted expenditures.

The operating reserve funds provide a means of managing expense and demand volatility, ensuring that funding is available for emergencies such as equipment or infrastructure failure, and serving to improve overall resiliency. Staff has evaluated reserve levels in each of the utilities, and the table below reflects the targets. The working capital and operating reserve targets are as follows (presented as a percentage of expenses):

	Electric	Water	Wastewater	Solid Waste
Actual Percentage	43%	40%	24%	21%
FY 22-23 Target	46-69%	25-42%	20-30%	14-18%
Equivalent Days of Operating Expenses	140-225 Days	90-150 Days	75-110 Days	20-35 Days

In addition to the above amounts, the Water and Wastewater Funds maintain separate impact fee and development plan line reserves. The Wastewater Fund also maintains a separate drainage reserve to be used for repairs of the drainage system in the event of major unforeseen circumstances. The Solid Waste Fund maintains a separate reserve for Landfill Closure/Post-closure purposes.

The operating budgets, capital improvement plans, and rate increases projected in the utilities five-year financial plans have been developed to support these targeted reserve fund balances and are addressed below.

Aging Infrastructure

As in the prior year, the Utilities will continue their financial strategy of replacing an increasing percentage of existing assets with current revenue instead of debt. The issuance of debt will be generally reserved for the addition of new assets. This strategy will reduce the reliance on debt issuance and maintain adequate debt coverage ratios for the Electric, Water and Wastewater utilities. The projected operating budgets, capital improvement plans, and rates contained in the five-year financial plan contemplate a phased approach to revenue funded asset replacements and maintain debt coverage ratios at bond covenant levels.

Electric Fund

The FY 2022-23 Electric Budget includes \$399,911,761 in revenues and \$414,780,436 in expenditures. For FY 2022-23, reserves in the amount of \$14,868,675 will be used to balance the budget.

Fiscal Year 2022-23 Budget Overview

Rates

The FY 2022-23 Denton Municipal Electric (DME) Budget includes no rate changes. The five-year financial forecast projects rate increases beginning in FY 2023-24.

Personnel Changes

The FTE's from the FY 2021-22 estimate to FY 2022-23 proposed increased by 11 FTEs.

Return on Investment (ROI) and Franchise Fees

The ROI for the Electric Fund remains at 6.00% for FY 2022-23. The ROI and franchise fee payments are calculated using an estimated annual average ECA of 3.00 cents/kWh, which is the cap for both payments as set by the City Council.

Major Capital Improvement Projects

The Electric Fund CIP budget includes funding for the following major capital projects in FY 2022-23:

- Transmission Lines and Substations: \$ 28.2 million
- Feeder Extensions and Improvements: \$ 12.6 million
- Distribution Substations: \$ 10.8 million
- New Residential and Commercial Service: \$ 5.0 million
- Street Lighting \$ 3.0 million

Including the improvements discussed above, the FY 2023-27 five-year capital improvement program is \$225.4 million. The program is necessary to meet the expected growth in demand for electric service, improve the reliability of the electric system, replace aging infrastructure, and comply with new regulatory requirements.

Water Fund

The FY 2022-23 Water Fund Budget includes revenues of \$62,147,481 and expenditures of \$62,959,497. For FY 2022-23, reserves in the amount of \$812,016 will be used to balance the budget.

Rates

The proposed budget includes no rate changes for water customers.

Personnel Changes

The FTE's from the FY 2021-22 estimate to FY 2022-23 increased by 7 FTEs (2 additional FTEs and 5 FTEs were transferred from Wastewater to Water).

Major Capital Improvement Projects

The Water Fund CIP budget includes funding for the following major capital projects in FY 2020-21:

- Debt: \$ 32.7 million
- Revenue: \$ 11.3 million

Fiscal Year 2022-23 Budget Overview

-
- Revenue Impact Fee: \$ 3.5 million
 - Cost Participation: \$ 6.2 million
 - Vehicle Replacement \$ 0.35 million

Consistent with the financial strategies discussed earlier regarding the City's aging infrastructure replacement plans, a portion of the CIP for FY 2022-23 is to be funded with revenue and impact fees instead of debt. The FY 2022-23 revenue funded projects total approximately \$14.8 million, including \$3.5 million of impact fee revenue.

Wastewater Fund

The FY 2022-23 Wastewater Budget includes revenues of \$56,209,454 and expenditures of \$66,397,960. For FY 2022-23, reserves in the amount of \$10,188,506 will be used to balance the budget.

Rates

There is no rate adjustment for wastewater customers. The five-year financial forecast estimates a future rate increase beginning in FY 2023-24 and supports the replacement of aging infrastructure, maintenance, and reserve fund goals.

Personnel Changes

The FTE's from the FY 2021-22 estimate to FY 2022-23 decreased by 1 FTE. The transfer of 5 FTEs to Water (1 GIS Analyst, 1 WW Asset Management Specialist, 1 Water Asset Management Specialist, 1 W/WW Asset Manager and 1 Intern) and the addition of 4 FTEs to Wastewater (1 Drainage Manager, 1 Street Sweeper Operator, 1 Water Reclamation Technician and 1 SCADA/PLC Specialist) in the FY 2022-23 account for the decrease of 1 FTE.

Major Capital Improvement Projects

The Wastewater Fund CIP budget includes funding for the following major capital projects in FY 2022-23:

- Debt: \$ 40.9 million
- Revenue: \$ 5.1 million
- Revenue Impact Fee: \$.25 million
- Cost Participation: \$ 22.6 million
- Vehicle Replacement \$ 1.7 million

Consistent with the financial strategies discussed earlier regarding the City's aging infrastructure replacement plans, a portion of CIP for FY 2022-23 is to be funded with revenue and impact fees

Fiscal Year 2022-23 Budget Overview

instead of debt. The FY 2022-23 revenue funded projects total approximately \$5.3 million, which includes \$250,000 of impact fee revenue.

Solid Waste Fund

The FY 2022-23 Solid Waste Budget includes \$39,871,263 in revenues and expenditures of \$41,605,342. For FY 2022-23, reserves in the amount of \$1,734,079 will be used to balance the budget.

Rates and Fees

The proposed budget includes no rate increase for residential customers.

Personnel Changes

The FTE's from the FY 2021-22 estimate to FY 2022-23 proposed increased by 7 FTEs.

Major Capital Improvement Projects

The Solid Waste Fund CIP budget includes funding for the following major capital projects in FY 2020-21:

- Debt: \$ 16.0 million
- Revenue: \$ 3.5 million
- Vehicle Replacement: \$ 3.7 million

Utility Rate Change Summary

The following is a chart which depicts the monthly financial impact to an average residential customer:

Rate Increases/(Decreases)								
Utility	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Electric	4.50%	4.50%	-1.20%	-3.50%	0	0	0	0
Water	6.30%	4.30%	0	0	0	-2.00%	0	0
Wastewater	2.70%	1.80%	0	-5.00%	0	0	0	0
Solid Waste	2.40%	4.00%	0	-12.00%	-12.00%	-5.00%	0	0

Fiscal Year 2022-23 Budget Overview

Internal Service, Special Revenue and Miscellaneous Funds

Airport Fund

The Airport Fund was established in FY 2010-11 as a self-sustaining enterprise. The fund is comprised of both Airport operations and Airport gas wells. The FY 2022-23 budget includes the addition of 1.5 FTEs.

Customer Service Fund

The Customer Service Fund was created in the FY 2018-19 and allows for more visibility to the allocation of Customer Service costs. This was previously part of the Water Fund. The FY 2022-23 budget includes the addition of 4 FTEs.

Technology Services Fund

The Technology Services Fund reflects the costs for providing technology support services to the various City departments. This internal service fund is comprised of nine separate functional areas, including administration, infrastructure, radio and fiber communications, geographic information systems, application development, user support, public safety support, regulatory compliance, and DME Technology Service. The FY 2022-23 budget includes \$798,895 for public safety related technology and other related software and equipment upgrades totaling \$676,000. The budget also includes the addition of 4 FTEs.

Materials Management Fund

The Materials Management Fund is comprised of purchasing and warehouse operations. Materials Management is an internal service fund responsible for procuring goods and services for City departments, which is regulated by local, state, and federal law. The department is also responsible for the warehousing of materials and supplies necessary for City departments to serve the community. The FY 2022-23 budget includes the addition of 1 FTE.

Fiscal Year 2022-23 Budget Overview

Fleet Management Fund

The Fleet Management Fund reflects the costs for providing vehicle maintenance and equipment-related support services to City departments. This internal service fund is comprised of four functional areas, including vehicle maintenance, fuel purchasing, vehicle parts contract and motor pool administration. The FY 2022-23 budget includes the addition of 3 FTEs.

Risk Retention Fund

The Risk Retention Fund is established to record the activities of providing insurance coverage and self-funded activities for City operations including vehicle, property, general liability, and workers compensation claims. The FY 2022-23 reflects increased insurance premium and property claim costs.

Health Insurance Fund

When the City switched to a self-funded health insurance plan in 2008, long-term savings were projected for the Health Insurance Fund. In an effort to address those rising costs, the City opened the Employee Health Center (clinic) in December 2011. The clinic provides primary care benefits at no cost to our employees, retirees, and dependents that are covered under the City's self-funded program. Employees covered by the City's insurance plan have the option to participate in a Health Risk Assessment (HRA) at the clinic. The HRA includes a comprehensive blood draw and a 40-minute follow-up appointment with the clinic physician. The FY 2022-23 Budget includes no increase to employee contribution rates.

Engineering Services Fund

The Engineering Services Fund was created in FY 2013-14. The engineering functions that were previously budgeted in the Water Fund, Wastewater Fund and General Fund were reorganized and consolidated into this new fund. This fund combines capital engineering, development review engineering, contract engineering, public works inspections, real estate functions, and traffic planning administration under one umbrella. The department does not include engineering functions for DME. The FY 2022-23 budget the addition of 3 FTEs.

Fiscal Year 2022-23 Budget Overview

Facilities Management

The Facilities Fund was created in FY 2020-21 and allows for more visibility into the allocation of costs. This budget was previously part of the General Fund. The FY 2022-23 budget includes funding for increased fuel and maintenance costs. The FY 2022-23 budget includes no changes in FTEs.

Street Improvement Fund

The Street Improvement Fund was established in FY 2011-12. The purpose of the fund is to provide a dedicated mechanism to account for street maintenance and improvement activities. The Street Improvement Fund receives revenue from a portion of franchise fees previously accounted for in the General Fund. Fees associated with street cuts are also recorded in the Street Improvement Fund.

Interest cost savings associated with issuing Certificates of Obligation in lieu of Revenue Bonds are also transferred to the Street Improvement Fund from the utility funds. Beginning in 2010, the City changed the manner by which the utilities issue debt to fund capital improvements by selling General Obligation Bonds instead of Revenue Bonds. Using the AA+ credit rating of the General Obligation Bonds, rather than the AA- credit rating of the Revenue Bonds, the City was able to lower the interest costs to the Utility funds. As such, this budget transfers \$1,306,000 interest cost savings from the utility funds to the Street Improvement Fund in FY 2022-23. The FY 2022-23 budget includes revenues of \$16,446,000 and expenditures of \$17,345,629, reserves in the amount of \$899,629 to balance the budget. The FY 2022-23 budget includes the addition of 1 FTE.

Recreation Fund

The Recreation Fund includes fee-based recreation programs and activities that are self-supporting. Fees that are charged recover the costs associated with the programs they support. The FY 2022-23 budget includes \$1,811,654 in revenues and \$8,129,349 in expenses. The General Fund will transfer \$6,197,695 to the Recreation Fund. The FY 2020-21 budget includes the addition of 1.18 FTEs.

Fiscal Year 2022-23 Budget Overview

Tourist and Convention Fund

The Tourist and Convention Fund records the receipt and distribution of the City's Hotel Occupancy Tax, which is levied at 7% of room rental rates. The City Council Hotel Occupancy Tax Committee is responsible for determining a recommendation on the allocation of funds annually. The FY 2022-23 budget includes revenues of \$3,470,152 and expenditures of \$3,814,355. Reserves in the amount of \$344,203 will be used to balance the budget.

Police Confiscation Fund

The Police Confiscation Fund was established to record the receipt of confiscated contraband and the expenditures funded by that revenue as approved by the courts. The FY 2022-23 budget includes expenses of \$85,000. A new state law in FY 2020-21 does not allow cities to budget revenues for Police Confiscation Fund.

*Catalyst Fund (formerly Economic Development Investment Fund) **

The Economic Development Investment Fund was created in FY 2015-16 and is being renamed (pending City Council approval) to the Catalyst Fund in FY 2022-23. The function of the fund was established by ordinance during FY 2015-16. In FY 2022-23, the Catalyst Fund will be funded by \$150,000 in mixed beverage taxes, \$5 million in Data Center revenue and \$2 million from utility planned lines (\$1 million from Water and \$1 million from Wastewater).

*Name change of fund is pending City Council approval.

Parks Gas Well Fund

The City's Parks Gas Well Fund was established to record the receipt of restricted gas well revenues on park property. Expenditures from this fund will be used for park system projects. The City currently has several producing gas wells located under City owned property and throughout the community. Because gas well revenue is considered a short-term resource, the expenditures programmed from these funds for FY 2022-23 will be used to fund one-time needs. The Parks Gas Well Fund budget includes \$50,000 for project completion.

Fiscal Year 2022-23 Budget Overview

Roadway Impact Fee Fund

The Roadway Impact Fee Fund was established in FY 2015-16 to record the receipt and expenditure of impact fees associated with developing affecting city roadways. The FY 2022-23 budget includes revenues of \$3,500,000 and \$12,500,000 of expenditures. For FY 2022-23, reserves in the amount of \$9,000,000 will be used to balance the budget.

Tree Mitigation Fund

The Tree Mitigation Fund is currently used to fund tree plantings on both public and private property. The budget includes revenues of \$155,000 and \$462,056 in expenditures. For FY 2022-23, reserves in the amount of \$307,056 will be used to balance the budget. The budget will be used for the continuation of the current programs for tree plantings.

Public Education Government (PEG) Fund

The Public Education Government (PEG) Fund provides for the acquisition of production equipment, capital, and other lawful PEG purposes. PEG fees are remitted to the City on a quarterly basis. Resources are programmed to support four public education government channels operated by the University of North Texas, Texas Woman's University, Denton Independent School District and Public Access.

McKenna Trust Fund

The McKenna Trust Fund is used to account for interest received from the George McKenna Trust, which was established in 1958 and currently is managed by JP Morgan Chase Bank. One half of the net income from this trust is distributed to Cook Children's Hospital in Fort Worth and one half of the net income is distributed to the City of Denton for use only in maintaining, developing, preserving, and improving the George McKenna Park in the City. The 2022-23 budget includes \$5,000 for the maintenance at McKenna Park.

Fiscal Year 2022-23 Budget Overview

Parks Land Dedication and Development Trust Funds

The Parks Land Dedication and Development Trust Funds are funds received from developers which provide for neighborhood parks and projects within a maximum 1-mile radius of the development or platting. Because of the specific use of these funds, projects planned for next fiscal year are concentrated in neighborhood park areas in the community. The Park Land Dedication fund will be used for the acquisition of prospective park property. The Park Development Trust Fund will be used to construction of parks and amenities at Avondale, Lake Forest, Ernest Dallas, Milam, Fred Moore, and Londonderry playground. Both funds will also be used to cover labor expenses of employees who are working on trust fund projects.

Downtown Tax Increment Reinvestment Zone Fund

The Downtown Tax Increment Reinvestment Zone Fund (TIRZ #1) was created in FY 2011-12 through Ordinance No. 2010-316, which was adopted on December 7, 2010. The fund accounts for the tax revenues that are collected above the FY 2010-11 levels in the downtown area. The base value for TIRZ #1 is \$79,356,854, and the certified estimate for FY 2022-23 is \$154,545,050. For FY 2022-23, revenues of \$857,191 and expenditures of \$200,000 are budgeted.

Ordinance No. 2010-316 states in years 1-5, 100% of the tax increment produced by the City shall be paid into this fund. In years 6-10, 95% of the tax increment produced by the City shall be paid into this fund. In years 11-20, 90% of the tax increment produced by the City shall be paid into this fund. In years 21-30, 85% of the tax increment produced by the City shall be paid into this fund. FY 2022-23 represents the eleventh year for this fund.

Westpark Tax Increment Reinvestment Zone Fund

The Westpark Tax Increment Reinvestment Zone Fund (TIRZ #2) was created through Ordinance No. 2012-366, which was adopted on December 18, 2012. The fund accounts for the tax revenues that are collected above the FY 2012-13 levels. The base value for TIRZ #2 is \$119,458. The City and Denton County contribute 40% of the tax increment to this fund. The certified estimate for FY 2022-23 is \$109,275,972. For FY 2022-23, revenues of \$860,620 and expenditures of \$207,063 are budgeted.

Fiscal Year 2022-23 Budget Overview

Miscellaneous Special Revenue Funds

Periodically the City receives donations from the community for special purposes. The Miscellaneous Special Revenue Funds consists of separate donation collections for Police, Fire, Animal Control, Library, and Parks. Revenue and expenses for these funds will be represented individually for budgeting purposes.



Workers performing tree cutting service



Music Time at The Nook

BUDGET RESOURCE & EXPENDITURE SUMMARY

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
General Fund	\$ 147,793,835	\$ 150,325,568	\$ 153,546,974	\$ 181,945,431
General Debt Service Fund	89,817,263	93,815,225	93,815,225	96,605,257
Electric Fund	343,861,736	245,728,920	308,517,839	414,780,436
Water Fund	47,180,027	52,249,507	51,447,940	62,959,497
Wastewater Fund	35,453,671	38,648,012	46,876,386	66,397,960
Solid Waste Fund	42,298,562	39,881,393	39,621,816	41,605,342
Airport Fund	1,827,651	2,020,093	2,071,183	2,198,211
Customer Service Fund	5,863,239	7,379,504	6,922,663	7,890,013
Technology Services Fund	17,748,709	18,540,466	17,206,949	20,170,578
Materials Management Fund	15,518,385	16,555,178	14,043,712	16,723,822
Fleet Management Fund	11,570,048	12,341,342	14,611,034	16,184,911
Risk Retention Fund	6,099,115	6,178,534	7,400,344	7,181,798
Health Insurance Fund	28,070,426	30,075,555	30,059,927	30,786,653
Engineering Services Fund	7,215,667	9,991,664	9,047,477	10,390,995
Facilities Management Fund	5,013,093	5,410,461	5,412,269	6,318,097
Street Improvement Fund	15,354,489	16,317,508	15,844,328	17,345,629
Recreation Fund	5,129,500	7,438,982	7,118,023	8,129,349
Tourist & Convention Fund	3,077,435	3,073,250	3,515,915	3,814,355
Police Confiscation Fund	143,226	75,000	208,799	85,000
Catalyst Fund	154,666	508,000	186,600	7,293,325
Parks Gas Well Fund	50,937	30,000	50,080	50,100
Roadway Impact Fee Fund	4,520,986	3,000,000	5,200,000	12,500,000
Tree Mitigation Fund	136,426	753,100	736,600	452,056
Public Education Government Fund	448,093	440,000	440,000	540,000
McKenna Trust Fund	8,770	90,000	90,000	8,350
Park Land Dedication Trust Fund	1,354,327	1,500,000	800,000	2,400,000
Park Development Trust Fund	515,230	1,500,000	600,000	1,500,000
Downtown Tax Increment Financing Fund	878,641	832,314	742,465	857,191
Westpark Tax Increment Financing Fund	577,194	724,954	724,954	860,620
Sustainability Fund	-	500,000	500,000	4,000,000
Miscellaneous Special Revenue Funds	126,723	275,860	172,500	288,005
TOTAL OPERATING RESOURCES	\$ 837,808,070	\$ 766,200,390	\$ 837,532,002	\$ 1,042,262,981
Grant Program	12,946,638	35,032,658	35,032,658	84,817,622
Capital Improvements Program	159,567,363	665,229,530	610,485,273	738,755,000
TOTAL RESOURCES	\$ 1,010,322,071	\$ 1,466,462,578	\$ 1,483,049,933	\$ 1,865,835,603

BUDGET RESOURCE & EXPENDITURE SUMMARY

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
General Fund	\$ 143,076,056	\$ 149,993,742	\$ 151,646,448	\$ 181,527,246
General Debt Service Fund	89,817,263	93,815,225	93,815,225	96,605,257
Electric Fund	335,524,613	240,743,423	291,021,911	414,780,436
Water Fund	46,037,557	51,251,219	50,325,464	62,959,497
Wastewater Fund	35,304,253	37,906,521	37,519,037	66,397,960
Solid Waste Fund	42,298,562	37,166,704	35,986,251	41,605,342
Airport Fund	1,827,651	2,020,093	2,071,183	2,198,211
Customer Service Fund	5,860,937	7,379,504	6,922,663	7,890,013
Technology Services Fund	17,748,709	18,540,466	17,206,949	20,170,578
Materials Management Fund	15,518,385	16,359,798	14,043,712	16,723,822
Fleet Management Fund	11,319,537	12,341,342	14,611,034	16,184,911
Risk Retention Fund	6,099,115	6,178,534	7,400,344	7,181,798
Health Insurance Fund	28,070,426	30,075,555	30,059,927	30,786,653
Engineering Services Fund	7,215,667	9,991,664	9,047,477	10,390,995
Facilities Management Fund	5,013,093	5,410,461	5,181,021	6,318,097
Street Improvement Fund	15,354,489	16,317,508	15,844,328	17,345,629
Recreation Fund	5,129,500	7,438,982	7,118,023	8,129,349
Tourist & Convention Fund	2,810,208	3,073,250	3,073,250	3,814,355
Police Confiscation Fund	46,461	75,000	10,500	85,000
Catalyst Fund	2,500	508,000	186,600	7,293,325
Parks Gas Well Fund	50,000	30,000	30,000	50,000
Roadway Impact Fee Fund	602,443	3,000,000	3,000,000	12,500,000
Tree Mitigation Fund	136,426	753,100	736,600	452,056
Public Education Government Fund	448,093	440,000	440,000	540,000
McKenna Trust Fund	2,380	90,000	90,000	5,000
Park Land Dedication Trust Fund	1,354,327	1,500,000	800,000	2,400,000
Park Development Trust Fund	349,717	1,500,000	600,000	1,500,000
Downtown Tax Increment Financing Fund	25,000	225,303	225,303	200,000
Westpark Tax Increment Financing Fund	197,336	203,256	203,256	207,063
Sustainability Fund	-	500,000	132,000	4,000,000
Miscellaneous Special Revenue Funds	51,886	265,860	92,040	265,005
TOTAL OPERATING EXPENDITURES	\$ 817,292,590	\$ 755,094,510	\$ 799,440,546	\$ 1,040,507,599
Grant Program	12,946,638	35,032,658	35,032,658	84,817,622
Capital Improvements Program	159,567,363	665,229,530	610,485,273	738,755,000
TOTAL EXPENDITURES	\$ 989,806,591	\$ 1,455,356,698	\$ 1,444,958,477	\$ 1,864,080,221

CONSOLIDATED FUNDS SUMMARY

	<i>Major Funds</i>			<i>Non-Major Funds</i>		Total All Funds
	General Fund	Enterprise Funds	General Debt Service Fund	Internal Service Funds	Special Revenue Funds	
	2022-23	2022-23	2022-23	2022-23	2022-23	
	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED	
PROJECTED APPROPRIABLE FUND BALANCE FY 2020-21	\$ 40,400,516	\$ 201,158,865	\$ 3,130,741	\$ 7,706,427	\$ 33,885,338	\$ 286,281,887
REVENUES						
Ad Valorem Taxes	\$ 56,993,689	\$ -	\$ 32,605,476	\$ -	\$ 1,703,506	\$ 91,302,671
Sales Tax	54,592,041	-	-	-	-	54,592,041
Franchise Agreements	2,716,117	-	-	-	15,100,000	17,816,117
Other Taxes	458,003	-	-	-	3,620,152	4,078,155
Service Fees	8,852,292	-	-	-	2,581,654	11,433,946
Fines and Fees	2,396,756	-	-	-	3,950,000	6,346,756
Licenses and Permits	8,806,895	-	-	-	150,000	8,956,895
Return on Investment	13,636,474	-	-	-	-	13,636,474
Utilities Operating	-	553,690,761	-	-	-	553,690,761
Miscellaneous	4,612,055	-	-	42,244,160	349,755	47,205,970
<i>Subtotal Revenues</i>	<i>\$ 153,064,322</i>	<i>\$ 553,690,761</i>	<i>\$ 32,605,476</i>	<i>\$ 42,244,160</i>	<i>\$ 27,455,067</i>	<i>\$ 809,059,786</i>
<i>Transfers from other funds</i>	<i>\$ 28,881,109</i>	<i>\$ 5,994,656</i>	<i>\$ 61,929,821</i>	<i>\$ 71,663,892</i>	<i>\$ 18,503,695</i>	<i>\$ 186,973,173</i>
TOTAL REVENUES	\$ 181,945,431	\$ 559,685,417	\$ 94,535,297	\$ 113,908,052	\$ 45,958,762	\$ 996,032,959
TOTAL RESOURCES	\$ 222,345,947	\$ 760,844,282	\$ 97,666,038	\$ 121,614,479	\$ 79,844,100	\$ 1,282,314,845
EXPENDITURES						
Personnel Services	\$ 113,738,471	\$ 55,659,312	\$ -	\$ 26,976,090	\$ 7,981,147	\$ 204,355,020
Purchased Power	-	259,613,165	-	-	-	259,613,165
Material and Supplies	3,980,661	6,671,851	-	3,310,220	754,966	14,717,698
Maintenance and Repair	2,096,912	6,499,142	-	3,694,426	5,971,756	18,262,236
Insurance	3,253,713	4,926,922	-	34,631,010	449,631	43,261,276
Miscellaneous	2,687,199	1,301,180	-	463,235	555,104	5,006,718
Operations	19,548,739	25,098,800	-	19,439,745	7,440,662	71,527,946
Fixed Assets	588,567	-	-	83,850	110,000	782,417
Return on Investment	-	39,245,089	-	-	-	39,245,089
Franchise Fees	-	21,318,300	-	-	-	21,318,300
Debt Service	-	68,639,492	96,605,257	959,956	-	166,204,705
Inventory Purchases	-	-	-	16,845,147	-	16,845,147
Tourist and Convention	-	-	-	-	3,814,355	3,814,355
Capital Outlay	754,611	60,575,350	-	-	29,395,000	90,724,961
<i>Subtotal Appropriations</i>	<i>\$ 146,648,873</i>	<i>\$ 549,548,603</i>	<i>\$ 96,605,257</i>	<i>\$ 106,403,679</i>	<i>\$ 56,472,621</i>	<i>\$ 955,679,034</i>
<i>Transfers to other funds</i>	<i>\$ 34,878,373</i>	<i>\$ 38,392,843</i>	<i>\$ -</i>	<i>9,243,188</i>	<i>\$ 2,314,161</i>	<i>\$ 84,828,565</i>
TOTAL EXPENDITURES	\$ 181,527,246	\$ 587,941,446	\$ 96,605,257	\$ 115,646,867	\$ 58,786,782	\$ 1,040,507,599
ENDING FUND BALANCE	\$ 40,818,701	\$ 172,902,836	\$ 1,060,781	\$ 5,967,612	\$ 21,057,318	\$ 241,807,247
NET CHANGE IN FUND BALANCE	\$ 418,184	\$ (28,256,029)	\$ (2,069,960)	\$ (1,738,815)	\$ (12,828,020)	\$ (44,474,640)

PROJECTED APPROPRIABLE FUND BALANCES

	APPROPRIABLE			PROJECTED APPROPRIABLE			PROJECTED APPROPRIABLE	
	FUND BALANCE ⁽¹⁾	ESTIMATED REVENUES	ESTIMATED EXPENDITURES	FUND BALANCE ⁽¹⁾	PROPOSED REVENUES	PROPOSED EXPENDITURES	FUND BALANCE ⁽¹⁾	
	10-1-21	2021-22	2021-22	9-30-22	2022-23	2022-23	9-30-23	
General Fund								
General Fund	\$ 38,499,990	\$ 153,546,974	\$ 151,646,448	\$ 40,400,516	\$ 181,945,431	\$ 181,527,246	\$ 40,818,701	
General Debt Service Fund	4,680,741	92,265,225	93,815,225	3,130,741	94,535,297	96,605,257	1,060,781	
Enterprise Funds								
Electric Fund	\$ 119,498,711	\$ 308,517,839	\$ 291,021,911	\$ 136,994,639	\$ 399,911,761	\$ 414,780,436	\$ 122,125,964	
Water Fund ⁽²⁾	24,582,745	51,447,940	50,325,464	25,705,221	62,147,481	62,959,497	24,893,205	
Wastewater Fund ⁽³⁾	16,455,340	46,876,386	37,519,037	25,812,689	56,209,454	66,397,960	15,624,183	
Solid Waste Fund ⁽⁴⁾	6,629,830	39,621,816	35,986,251	10,265,395	39,871,263	41,605,342	8,531,316	
Airport Fund	2,899,720	1,552,384	2,071,183	2,380,921	1,545,458	2,198,211	1,728,168	
Enterprise Funds Subtotal	\$ 170,066,346	\$ 448,016,365	\$ 416,923,846	\$ 201,158,865	\$ 559,685,417	\$ 587,941,446	\$ 172,902,836	
Internal Service Funds								
Customer Service Fund	\$ 43,659	\$ 6,922,663	\$ 6,922,663	\$ 43,659	\$ 7,890,013	\$ 7,890,013	\$ 43,659	
Technology Services Fund	2,061,206	17,206,949	17,206,949	2,061,206	18,869,599	20,170,578	760,227	
Materials Management Fund	64,239	14,043,712	14,043,712	64,239	16,723,822	16,723,822	64,239	
Fleet Management Fund	539,912	14,611,034	14,611,034	539,912	16,184,911	16,184,911	539,912	
Risk Retention Fund	1,529,524	6,870,820	7,400,344	1,000,000	7,181,798	7,181,798	1,000,000	
Health Insurance Fund	3,071,040	30,059,927	30,059,927	3,071,040	30,786,653	30,786,653	3,071,040	
Engineering Services Fund	600,577	9,047,477	9,047,477	600,577	9,953,159	10,390,995	162,741	
Facilities Management Fund	94,545	5,412,269	5,181,021	325,793	6,318,097	6,318,097	325,793	
Internal Service Funds Subtotal	\$ 8,004,702	\$ 104,174,851	\$ 104,473,127	\$ 7,706,427	\$ 113,908,052	\$ 115,646,867	\$ 5,967,612	
Special Revenue Funds								
Street Improvement Fund	\$ 4,503,637	\$ 15,844,328	\$ 15,844,328	\$ 4,503,637	\$ 16,446,000	\$ 17,345,629	\$ 3,604,008	
Recreation Fund	276,822	7,118,023	7,118,023	276,822	8,009,349	8,129,349	156,822	
Tourist & Convention Fund	1,605,885	3,515,915	3,073,250	2,048,550	3,470,152	3,814,355	1,704,347	
Police Confiscation Fund	533,501	208,799	10,500	731,800	-	85,000	646,800	
Catalyst Fund	933,284	150,000	186,600	896,684	7,150,000	7,293,325	753,359	
Parks Gas Well Fund	54,966	50,080	30,000	75,046	50,100	50,000	75,146	
Roadway Impact Fee Fund	10,383,361	5,200,000	3,000,000	12,583,361	3,500,000	12,500,000	3,583,361	
Tree Mitigation Fund	858,670	177,500	736,600	299,570	155,000	452,056	2,514	
Public Education Government Fund	1,154,074	224,404	440,000	938,478	270,000	540,000	668,478	
McKenna Trust Fund	102,849	8,250	90,000	21,099	8,350	5,000	24,449	
Park Land Dedication Trust Fund	3,242,459	535,000	800,000	2,977,459	525,000	2,400,000	1,102,459	
Park Development Trust Fund	4,021,607	510,000	600,000	3,931,607	485,000	1,500,000	2,916,607	
Downtown TIRZ Fund	1,979,248	742,465	225,303	2,496,410	857,191	200,000	3,153,601	
Westpark TIRZ Fund	866,924	724,954	203,256	1,388,622	860,620	207,063	2,042,179	
Sustainability Fund	-	500,000	132,000	368,000	4,000,000	4,000,000	368,000	
Misc. Special Revenue Funds	267,733	172,500	92,040	348,193	172,000	265,005	255,188	
Special Revenue Funds Subtotal	\$ 30,785,020	\$ 35,682,218	\$ 32,581,900	\$ 33,885,338	\$ 45,958,762	\$ 58,786,782	\$ 21,057,318	
TOTAL	\$ 252,036,799	\$ 833,685,633	\$ 799,440,546	\$ 286,281,887	\$ 996,032,959	\$ 1,040,507,599	\$ 241,807,247	

⁽¹⁾ Appropriable fund balance reflects working capital available for appropriation.

⁽²⁾ Excludes Impact Fee funds (\$19,916,357) and Development Planned Lines (\$1,000,000) through 9-30-22.

⁽³⁾ Excludes Impact Fee funds (\$11,593,409), Development Planned Lines (\$1,000,000) through 9-30-22, and Drainage Reserve (\$1,000,000).

⁽⁴⁾ Excludes Closure/Post Closure reserves (\$11,992,859).

POSITION SUMMARY

PERSONNEL	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Neighborhood Services	228.92	240.92	245.68	258.68
Public Safety	529.23	539.23	547.73	572.73
Transportation	13.00	12.00	12.00	12.00
Administrative & Community Services	108.75	111.25	112.25	114.38
TOTAL GENERAL FUND	879.90	903.40	917.66	957.79

PERSONNEL	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Electric Fund	169.00	173.00	173.00	184.00
Water Fund	104.50	106.50	112.50	119.50
Wastewater Fund	107.50	109.50	107.50	106.50
Solid Waste Fund	126.00	128.00	128.00	135.00
Airport Fund	5.00	5.00	5.00	6.50
Customer Service Fund	43.00	48.00	52.00	56.00
Technology Services Fund	56.75	60.00	61.00	65.00
Facilities Management Fund	17.00	17.00	17.00	17.00
Materials Management Fund	23.50	24.00	24.00	25.00
Fleet Management Fund	26.00	26.00	27.00	30.00
Risk Retention Fund	10.00	8.00	8.00	8.00
Engineering Services Fund	40.00	46.00	45.00	48.00
Street Improvement Fund	39.00	39.00	39.00	40.00
Recreation Fund	53.87	55.87	56.04	57.22
CDBG Fund ⁽¹⁾	3.00	3.00	3.00	2.00
Tree Mitigation Fund	0.50	0.50	0.50	0.50
TOTAL OTHER FUNDS	824.62	849.37	858.54	900.22

TOTAL ALL FUNDS	1,704.52	1,752.77	1,776.20	1,858.01
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(1) Community Development Block Grant

ESTIMATED AD VALOREM TAX COLLECTIONS & DISTRIBUTION

City of Denton Overall Tax Collections

Assessed Valuation for 2021	\$	12,464,837,808
Gain or Loss in Value		4,192,261,237
Loss of Tax Limitation Values		(2,111,900,001)
Loss of TIRZ Values		(263,821,026)
Net Assessed Valuation for 2022	\$	14,281,378,018
Tax Rate Per \$100 Valuation	x	0.555682
	\$	79,359,047
Estimated Collections	x	99.00%
Subtotal - Tax Levy	\$	78,565,458
 Subtotal - Tax Limitation Actual Tax	 \$	 11,735,448
Estimated Collections	x	99.00%
Total Tax Limitation	\$	11,618,094

TOTAL GENERAL FUND AND DEBT SERVICE REVENUE **\$ 90,183,552**

Downtown TIRZ Value⁽¹⁾	\$	154,545,050
Tax Rate Per \$100 Valuation	x	0.555682
	\$	858,779
Estimated Collections	x	99.00%
TOTAL DOWNTOWN TIRZ REVENUE	\$	850,191

Westpark TIRZ Value⁽²⁾	\$	109,275,976
Tax Rate Per \$100 Valuation	x	0.555682
	\$	607,227
Estimated Collections	x	99.00%
TOTAL WESTPARK TIRZ REVENUE	\$	601,155

TOTAL TAX REVENUE⁽³⁾ **\$ 91,634,898**

TAX RATE PER \$100

DISTRIBUTION	2021-22 TAX RATE	2022-23 TAX RATE	2022-23 REVENUE
General Fund	\$ 0.350450	\$ 0.351432	\$ 55,508,116
General Debt Service Fund	\$ 0.215373	\$ 0.204250	\$ 34,675,436
Sub-Total	\$ 0.565823	\$ 0.555682	\$ 90,183,552
 Downtown TIRZ Fund	 \$ 0.565823	 \$ 0.555682	 \$ 850,191
Westpark TIRZ Fund	\$ 0.565823	\$ 0.555682	\$ 601,155
TOTAL			\$ 91,634,898

⁽¹⁾ 90% of incremental value

⁽²⁾ 40% of incremental value

⁽³⁾ Total ad valorem taxes are inclusive of other funds; total excludes interest and penalties for the current FY.

GENERAL FUND

Five Year Forecast

Major Assumptions

Revenue	2022-23	2023-24	2024-25	2025-26	2026-27
Freeze Adjusted Assessed Value Growth	16.5%	5.0%	5.0%	5.0%	5.0%
Sales Tax Growth	5.0%	5.0%	5.0%	5.0%	5.0%
Fund Balance Target	20-25%	20-25%	20-25%	20-25%	20-25%

Expenditures	2022-23	2023-24	2024-25	2025-26	2026-27
Compensation	<ul style="list-style-type: none"> • 3% Cost of Living Adjustment for Non-Civil Service • 2% Merit Lump Sum • STEP Increases for Civil Service • Market plus 5% pay adjustment for Civil Service 	<ul style="list-style-type: none"> • STEP Increases for Civil Service • Market plus 5% pay adjustment for Civil Service 	<ul style="list-style-type: none"> • STEP Increases for Civil Service • Market plus 5% pay adjustment for Civil Service 	<ul style="list-style-type: none"> • STEP Increases for Civil Service • Market plus 5% pay adjustment for Civil Service 	<ul style="list-style-type: none"> • STEP Increases for Civil Service • Market plus 5% pay adjustment for Civil Service

Five Year Forecast

	2021-22 Estimate	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
BEGINNING FUND BALANCE	\$ 38,499,990	\$ 40,400,516	\$ 40,818,701	\$ 41,115,335	\$ 41,449,464	\$ 42,129,357
REVENUES	\$ 153,546,974	\$ 181,945,431	\$ 186,202,605	\$ 190,996,775	\$ 195,321,914	\$ 201,048,014
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL RESOURCES	\$ 192,046,964	\$ 222,345,947	\$ 227,021,306	\$ 232,112,110	\$ 236,771,378	\$ 243,177,371
EXPENDITURES	\$ 151,646,448	\$ 181,527,246	\$ 185,905,971	\$ 190,662,646	\$ 194,642,021	\$ 200,089,705
NET INCOME (LOSS)	\$ 1,900,526	\$ 418,185	\$ 296,634	\$ 334,129	\$ 679,893	\$ 958,309
ENDING FUND BALANCE	\$ 40,400,516	\$ 40,818,701	\$ 41,115,335	\$ 41,449,464	\$ 42,129,357	\$ 43,087,666
Operating Fund Balance ³	26.64%	24.36%	23.91%	23.46%	23.32%	23.15%
RESERVE TARGET (percent)	20-25%	20-25%	20-25%	20-25%	20-25%	20-25%

ELECTRIC

Five Year Forecast

	2021-22 Estimate	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Beginning Fund Balance	\$ 119,498,711	\$ 136,994,639	\$ 122,125,964	\$ 112,774,387	\$ 115,378,843	\$ 124,061,654
REVENUES	\$ 308,517,839	\$ 399,911,761	\$ 375,785,357	\$ 375,896,416	\$ 380,342,856	\$ 378,915,023
Use of Reserves	-	14,868,675	9,351,577	-	-	-
TOTAL RESOURCES	\$ 308,517,839	\$ 414,780,436	\$ 385,136,934	\$ 375,896,416	\$ 380,342,856	\$ 378,915,023
EXPENDITURES	\$ 291,021,911	\$ 414,780,436	\$ 385,136,934	\$ 373,291,960	\$ 371,660,045	\$ 374,282,843
NET INCOME/LOSS	\$ 17,495,928	\$ (14,868,675)	\$ (9,351,577)	\$ 2,604,456	\$ 8,682,811	\$ 4,632,180
Working Capital Balance ¹	\$ 23,281,753	\$ 33,182,435	\$ 30,810,955	\$ 29,863,357	\$ 29,732,804	\$ 29,942,627
Operating Reserve Balance ²	113,712,886	88,943,529	81,963,432	85,515,486	94,328,850	98,751,207
Total Ending Fund Balance	\$ 136,994,639	\$ 122,125,964	\$ 112,774,387	\$ 115,378,843	\$ 124,061,654	\$ 128,693,834
Working Capital Balance³	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Operating Reserve Balance³	39.0%	35.0%	34.0%	36.0%	40.0%	41.0%
Target Balance	46%-69%	46%-69%	46%-69%	46%-69%	46%-69%	46%-69%
PROPOSED RATE INCREASES	0.0%	0.0%	5.0%	5.0%	2.0%	0.0%

Note: Revenue Target excludes Data Center Expenses

1. Target 30 Days - 8% Exp

2. Target 120-180 days - 38-61% Exp

3. Percentage of Expenses

WATER

Five Year Forecast

	2021-22 Estimate	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Beginning Fund Balance	\$ 23,582,745	\$ 24,705,221	\$ 24,893,205	\$ 25,179,586	\$ 23,498,934	\$ 23,056,725
REVENUES	\$ 51,447,940	\$ 62,147,481	\$ 57,713,979	\$ 59,545,299	\$ 61,204,881	\$ 62,897,974
Use of Reserves	-	812,016	-	1,680,652	442,209	1,083,558
TOTAL RESOURCES	\$ 51,447,940	\$ 62,959,497	\$ 57,713,979	\$ 61,225,951	\$ 61,647,090	\$ 63,981,532
EXPENDITURES	\$ 50,325,464	\$ 62,959,497	\$ 57,427,598	\$ 61,225,951	\$ 61,647,090	\$ 63,981,532
NET INCOME/LOSS	\$ 1,122,476	\$ (812,016)	\$ 286,381	\$ (1,680,652)	\$ (442,209)	\$ (1,083,558)
Working Capital Balance ¹	\$ 4,026,037	\$ 5,036,760	\$ 4,594,208	\$ 4,898,076	\$ 4,931,767	\$ 5,118,523
Operating Reserve Balance ²	20,679,184	19,856,445	20,585,378	18,600,858	18,124,958	16,854,645
Total Ending Fund Balance	\$ 24,705,221	\$ 24,893,205	\$ 25,179,586	\$ 23,498,934	\$ 23,056,725	\$ 21,973,167
Development Plan Lines Reserve	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Working Capital Balance³	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Operating Reserve Balance³	41.1%	31.5%	35.8%	30.4%	29.4%	26.3%
Target Balance	25%-42%	25%-42%	25%-42%	25%-42%	25%-42%	25%-42%
PROPOSED RATE INCREASES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Note: Fund Balance excludes Impact Fee Reserves and Development Plan Lines.

1. Target 30 Days - 8% Exp

2. Target 120-180 days - 25-42% Exp

3. Percentage of Expenses

WASTEWATER

Five Year Forecast

	2021-22 Estimate	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Beginning Fund Balance	\$ 15,455,340	\$ 24,812,689	\$ 15,624,183	\$ 17,260,121	\$ 16,665,653	\$ 15,195,242
REVENUES	\$ 46,876,386	\$ 56,209,454	\$ 45,539,835	\$ 47,668,953	\$ 49,558,646	\$ 50,936,238
Use of Reserves	-	10,188,506	-	594,468	1,470,411	3,232,081
TOTAL RESOURCES	\$ 46,876,386	\$ 66,397,960	\$ 45,539,835	\$ 48,263,421	\$ 51,029,057	\$ 54,168,319
EXPENDITURES	\$ 37,519,037	\$ 66,397,960	\$ 43,903,897	\$ 48,263,421	\$ 51,029,057	\$ 54,168,319
NET INCOME/LOSS	\$ 9,357,349	\$ (10,188,506)	\$ 1,635,938	\$ (594,468)	\$ (1,470,411)	\$ (3,232,081)
Working Capital Balance ¹	\$ 3,001,523	\$ 5,311,837	\$ 3,512,312	\$ 3,861,074	\$ 4,082,325	\$ 4,333,466
Operating Reserve Balance ²	21,811,166	10,312,346	13,747,809	12,804,579	11,112,917	7,629,695
Total Ending Fund Balance	\$ 24,812,689	\$ 15,624,183	\$ 17,260,121	\$ 16,665,653	\$ 15,195,242	\$ 11,963,161
Development Plan Lines Reserve	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Working Capital Balance³	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Operating Reserve Balance³	58.1%	23.6%	31.3%	26.5%	21.8%	14.1%
Target Balance	20%-31%	20%-31%	20%-31%	20%-31%	20%-31%	20%-31%
PROPOSED RATE INCREASES	0.0%	0.0%	3.0%	3.0%	3.0%	0.0%

Note: Fund Balance excludes Impact Fee Reserves and Development Plan Lines.

1. Target 30 Days - 8% Exp

2. Target 100-140 days - 20-31% Exp

3. Percentage of Expenses

Solid Waste
Five Year Forecast

	2021-22 Estimate	2022-23 Proposed	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected
Beginning Fund Balance	\$ 6,629,830	\$ 10,453,240	\$ 8,719,161	\$ 7,942,618	\$ 7,332,112	\$ 8,597,286
REVENUES	\$ 39,621,816	\$ 39,871,263	\$ 40,622,843	\$ 41,868,114	\$ 43,086,756	\$ 44,199,231
Use of Reserves	-	1,734,079	776,543	610,506	-	-
TOTAL RESOURCES	\$ 39,621,816	\$ 41,605,342	\$ 41,399,386	\$ 42,478,620	\$ 43,086,756	\$ 44,199,231
EXPENDITURES	\$ 35,986,251	\$ 41,605,342	\$ 41,399,386	\$ 42,478,620	\$ 41,821,582	\$ 42,367,422
NET INCOME/LOSS	\$ 3,635,565	\$ (0)	\$ -	\$ -	\$ 1,265,174	\$ 1,831,809
Working Capital Balance ¹	\$ 2,878,900	\$ 3,328,427	\$ 3,311,951	\$ 3,398,290	\$ 3,345,727	\$ 3,389,394
Operating Reserve Balance ²	7,574,340	5,390,734	4,630,667	3,933,822	5,251,559	7,039,701
Total Ending Fund Balance	\$ 10,453,240	\$ 8,719,161	\$ 7,942,618	\$ 7,332,112	\$ 8,597,286	\$ 10,429,095
Working Capital Balance³	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Operating Reserve Balance³	21.0%	13.0%	11.2%	9.3%	12.6%	16.6%
Target Balance	14%-18%	14%-18%	14%-18%	14%-18%	14%-18%	14%-18%
PROPOSED RATE INCREASES	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

1. Target 30 Days - 8% Exp

2. Target 120-180 days - 6-10% Exp

3. Percentage of Expenses

**GENERAL FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Ad Valorem Taxes	\$ 49,495,424	\$ 49,727,138	\$ 49,306,801	\$ 56,993,689
Sales Tax	45,404,857	46,246,938	51,992,420	54,592,041
Franchise Agreements	4,000,183	3,628,636	3,447,581	2,716,117
Other Taxes	376,006	446,522	419,727	458,003
Service Fees	9,343,852	8,648,420	7,680,704	8,852,292
Fines and Fees	1,572,586	2,632,673	2,244,124	2,396,756
Licenses and Permits	5,939,318	6,082,055	8,004,611	8,806,895
Miscellaneous Revenues	5,083,389	3,902,620	3,193,908	4,612,055
Transfers	26,578,220	29,010,566	27,257,098	42,517,583
TOTAL REVENUES	\$ 147,793,835	\$ 150,325,568	\$ 153,546,974	\$ 181,945,431
Use of Reserves	-	-	-	-
TOTAL RESOURCES	\$ 147,793,835	\$ 150,325,568	\$ 153,546,974	\$ 181,945,431

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 97,632,313	\$ 103,465,422	\$ 101,678,916	\$ 113,738,471
Materials & Supplies	2,780,209	3,789,657	3,175,853	3,980,661
Maintenance & Repairs	1,523,876	1,949,448	1,904,613	2,096,912
Insurance	2,406,891	1,627,573	1,927,573	3,253,713
Miscellaneous	1,177,509	1,741,975	1,234,445	2,687,199
Operations	17,258,419	17,046,259	16,400,991	19,240,701
Legislative Costs*	-	147,000	147,000	147,000
Public Hearing Expenses	-	161,038	127,079	161,038
Cost of Service	15,134,040	18,664,602	18,699,602	34,878,373
Capital Outlay	4,686,502	821,051	5,789,620	754,611
Fixed Assets	476,297	579,717	560,756	588,567
TOTAL EXPENDITURES	\$ 143,076,056	\$ 149,993,742	\$ 151,646,448	\$ 181,527,246

PERSONNEL Full Time Equivalents (FTE)	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Neighborhood Services	228.92	240.92	245.68	258.68
Public Safety	529.23	539.23	547.73	572.73
Transportation	13.00	12.00	12.00	12.00
Administrative & Community Services	108.75	111.25	112.25	114.38
TOTAL PERSONNEL	879.90	903.40	917.66	957.79

*Includes funding for state and federal lobbying costs

**GENERAL FUND
RESOURCE SUMMARY**

DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
AD VALOREM TAXES				
Current Year Ad Valorem	\$ 49,121,240	\$ 49,083,288	\$ 48,897,103	\$ 56,435,389
Delinquent Ad Valorem	81,014	255,594	98,767	100,000
Current Year - Penalties and Interest	186,673	216,108	177,857	218,300
Prior Year - Penalties and Interest	75,647	104,395	91,383	195,000
Rendition Penalties	30,850	67,753	41,691	45,000
TOTAL	\$ 49,495,424	\$ 49,727,138	\$ 49,306,801	\$ 56,993,689
SALES TAX				
Sales Tax	\$ 45,404,857	\$ 46,246,938	\$ 51,992,420	\$ 54,592,041
TOTAL	\$ 45,404,857	\$ 46,246,938	\$ 51,992,420	\$ 54,592,041
OTHER TAXES				
Mixed Beverage Tax	\$ 361,325	\$ 436,519	\$ 412,500	\$ 448,000
Bingo Tax	14,681	10,003	7,227	10,003
TOTAL	\$ 376,006	\$ 446,522	\$ 419,727	\$ 458,003
LICENSES AND PERMITS				
Food Handler Permits	\$ 1,316	\$ -	\$ 532	\$ 300
Zoning Permits	683,328	780,000	503,013	553,315
Moving Permits	4,324	3,607	1,388	1,527
Demolition Permits	12,814	14,500	11,051	12,156
Pool, Spa, Hot Tub Permits	42,937	42,000	36,370	40,007
Building Permits	4,830,777	4,903,889	7,072,028	7,779,231
Curb Cut Permits	1,610	3,250	3,500	3,850
Mobile Home Park Licenses	2,120	4,300	4,630	5,093
Sign Permits	68,778	63,000	84,197	92,616
Fence Permits	88,825	75,000	135,825	149,407
Mechanical Permits	56,714	62,000	32,411	35,652
Certificate of Occupancy Fees	50,923	53,000	50,202	55,222
Variance Fees	150	320	345	379
Landscape Fees	11,544	3,500	9,940	10,934
Gas Well Permits	17,851	-	-	-
Miscellaneous Permits	1,020	14,500	13,632	14,915
Park Vendor Fees	299	839	-	839
Beer & Wine Permits	63,989	57,000	45,547	50,102
CPR Training	-	1,350	-	1,350
TOTAL	\$ 5,939,318	\$ 6,082,055	\$ 8,004,611	\$ 8,806,895

**GENERAL FUND
RESOURCE SUMMARY**

DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
FRANCHISE FEES				
DMU Electric ⁽¹⁾	2,173,078	2,008,244	1,908,040	1,418,501
DMU Water ⁽¹⁾	408,378	406,223	385,954	334,130
DMU Wastewater ⁽¹⁾	274,414	272,039	258,465	222,280
Solid Waste	417,944	349,531	332,091	254,687
Gas	349,279	274,458	260,764	225,477
Private Electric	99,717	86,425	82,113	50,523
Cable	251,939	173,069	164,434	174,997
Telephone	25,434	58,647	55,721	35,522
TOTAL	\$ 4,000,183	\$ 3,628,636	\$ 3,447,581	\$ 2,716,117
FINES AND FEES				
Warrant Fees	\$ 64,144	\$ 90,000	\$ 83,120	\$ 90,000
Juvenile Case Manager Fees	5,133	43,000	44,740	43,000
Truancy Prevention Fees	867	82,000	8,761	82,000
Library Fines & Fees	22,298	33,000	63,422	33,000
Animal Services Fees	203,725	225,000	202,609	225,000
Animal Services Fines	7,498	2,650	4,472	2,650
Auto Pound Fees	19,149	16,500	18,718	16,500
Police Escort & Guard Fees	2,853	13,500	15,121	13,500
Civil Fines	150	-	236	235
Arrest Fees	35,249	-	45,000	40,000
Community Improvement Fines	1,408	3,487	6,793	3,487
Inspection Fines & Fees	1,447	13,500	6,448	13,500
Fire Department Fines	750	577	2,026	577
School Crossing Fines	1,504	2,297	3,308	3,308
Denton Municipal Fines	550,012	960,000	650,000	650,000
UNT Police Fines	70,574	78,000	112,057	78,000
TWU Police Fines	6,401	36,000	24,842	36,000
Parking Fines	40,310	139,000	150,963	139,000
Uniform Traffic Fees	13,911	27,000	26,673	27,000
False Alarm Fees	7,466	1,025	33,861	33,861
Court Security	106,651	203,543	72,283	203,543
Court Cost Service Fees	56,020	87,594	93,670	87,594
Court Administration Fees	355,068	575,000	575,000	575,000
TOTAL	\$ 1,572,586	\$ 2,632,673	\$ 2,244,124	\$ 2,396,756

(1) Denton Municipal Utilities.

**GENERAL FUND
RESOURCE SUMMARY**

DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
SERVICE FEES				
Community Building Rentals	\$ 96,150	-	\$ 74,781	\$ 77,398
Police Academy Revenue	35,265	52,615	42,833	52,615
Ambulance Service Fees	5,404,276	3,584,725	2,849,049	3,368,858
Ambulance Reimbursements	-	750,000	-	-
Hazardous Materials Billing	2,550	11,657	6,922	11,657
Fire Inspections	129,913	136,295	151,327	300,000
Restaurant Inspections	263,056	241,934	276,067	303,674
Swimming Pool Inspections	26,232	25,486	27,444	30,188
Reinspection Fees	41,066	51,666	42,710	46,981
Electrical Inspections	77,303	62,774	66,291	62,774
Plumbing Inspections	168,765	174,882	229,296	252,226
Gas Well Inspections	100,023	389,000	283,307	325,000
Library Non-Resident Fees	29,875	27,119	36,742	55,000
Parks Identification Card Fees	291	-	302	250
Athletic Program Fees	40,314	28,000	42,909	55,000
Special Events - Parks	444	1,500	1,500	1,500
Swimming Pool	-	30,000	1,231	75,000
Cemetery Fees	44,161	30,715	40,715	35,000
Development Fees	637,969	512,000	665,568	732,125
Copy Charges	-	45,496	-	-
Sale of Documents	-	38,246	655	38,246
Plan Review Fees	860,218	1,094,235	1,238,689	1,362,558
Development Postage	31,669	14,978	9,197	10,117
Traffic/Police Reports	31,911	33,755	28,295	40,000
Natatorium Fees	281,997	351,992	318,795	295,581
Water Works Parks Fees	1,039,774	959,350	1,236,081	1,296,794
Police Security Fees	630	-	-	-
Clear Creek	-	-	10,000	23,750
TOTAL	\$ 9,343,852	\$ 8,648,420	\$ 7,680,704	\$ 8,852,292
MISCELLANEOUS REVENUES				
Interest Income	\$ 160,095	\$ 785,000	\$ 151,163	\$ 151,163
County Vehicle Registration Fee	197,624	153,282	100,000	153,282
County Contribution - Ambulance Service	-	125,000	260,000	367,000
DISD Contribution-School Resource Officer	1,483,132	763,601	650,000	650,897
State - Signal Reimbursement	20,077	16,062	-	16,062
Non-Grant State Reimbursement	4,750	1,964	2,421	1,964
Williams Square Parking Fees	131	18,786	1,500	131
SAFER Grant	-	195,986	666,554	1,782,554
Little Elm Dispatch Service	-	694,183	-	-
Miscellaneous Revenues	659,383	275,866	130,070	179,000
Recovery of Prior-Year Expenditures	10,942	58,000	-	58,000
Mowing Admin Fees	18,490	27,000	27,000	27,000
Property Liens	9,496	43,000	13,000	43,000
Police Phone/Fire Training	7,208	6,003	7,200	6,003
DISD Reimbursement - Water Park	731,093	600,000	600,000	600,000
Sale of Surplus Supplies and Fixed Assets	16,823	112,387	510,000	500,000
Training Facility Burn Fee	-	26,500	60,000	26,500
Other-Revenue (CRF)	1,764,145	-	15,000	49,499
TOTAL	\$ 5,083,389	\$ 3,902,620	\$ 3,193,908	\$ 4,612,055

**GENERAL FUND
RESOURCE SUMMARY**

DESCRIPTION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
RETURN ON INVESTMENT				
DMU Electric ⁽¹⁾	\$ 11,802,169	\$ 12,700,000	\$ 11,211,757	\$ 12,101,703
DMU Water ⁽¹⁾	1,292,424	1,490,069	1,490,069	1,534,771
DMU Wastewater ⁽¹⁾	868,458	1,269,369	1,269,369	1,307,450
TOTAL	\$ 13,963,051	\$ 15,459,438	\$ 13,971,195	\$ 14,943,924
COST OF SERVICE TRANSFERS				
Electric Fund	\$ 3,552,305	\$ 3,658,874	\$ 3,658,874	\$ 3,312,218
Water Fund	2,090,497	2,153,212	2,153,212	2,202,057
Wastewater Fund	1,758,353	1,811,104	1,811,104	1,945,502
Solid Waste Fund	1,757,838	1,810,573	1,810,573	1,601,624
Airport Fund	246,229	253,616	253,616	321,829
Recreation Fund	381,109	392,542	392,542	441,518
Materials Management Fund	471,920	486,078	486,078	422,446
Fleet Services Fund	-	232,539	232,539	328,565
Technology Services Fund	367,035	378,046	378,046	652,156
Facilities Fund	221,013	227,643	227,643	318,574
Street Improvement Fund	590,913	608,640	608,640	507,778
Risk Retention Fund	13,428	73,571	73,571	138,573
Health Insurance Fund	21,684	22,335	22,335	66,512
Engineering Services Fund	556,616	573,314	573,314	769,303
Customer Service Fund	586,229	603,817	603,816	571,296
From Projects	-	265,224	-	-
TOTAL	\$ 12,615,169	\$ 13,551,128	\$ 13,285,903	\$ 13,599,951
Data Center Revenue	-	-	-	\$ 13,973,708
TOTAL				\$ 13,973,708
TOTAL REVENUES	\$ 147,793,835	\$ 150,325,568	\$ 153,546,974	\$ 181,945,431
Use of Fund Balance	-	-	-	-
TOTAL RESOURCES	\$ 147,793,835	\$ 150,325,568	\$ 153,546,974	\$ 181,945,431

(1) Denton Municipal Utilities.

GENERAL FUND
EXPENDITURES BY PROGRAM SUMMARY

	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
NEIGHBORHOOD SERVICES				
Building Inspections	\$ 3,393,016	\$ 3,668,837	\$ 3,367,644	\$ 3,949,385
Community Improvement Services	787,134	779,379	-	-
Libraries	6,428,548	6,656,368	6,402,569	6,218,347
Parks and Recreation	13,517,168	14,214,432	15,895,275	16,629,423
Development Services Admin.	1,161,927	1,518,530	1,518,530	1,436,912
Planning	1,974,670	2,326,834	3,066,510	3,044,255
Gas Well Inspections	227,392	376,899	407,513	380,218
Community Development	1,455,802	2,255,382	2,666,611	3,321,189
	<u>\$ 28,945,656</u>	<u>\$ 31,796,661</u>	<u>\$ 33,324,652</u>	<u>\$ 34,979,729</u>
PUBLIC SAFETY				
Animal Services	\$ 2,500,926	\$ 2,683,147	\$ 2,705,519	\$ 2,798,999
Fire	34,739,799	34,901,872	35,000,992	39,344,724
Municipal Judge	452,967	567,082	564,801	656,630
Police	38,473,763	40,635,605	40,241,851	43,880,933
Public Safety Communications	3,861,425	4,764,781	3,830,833	4,881,168
	<u>\$ 80,028,880</u>	<u>\$ 83,552,487</u>	<u>\$ 82,343,996</u>	<u>\$ 91,562,454</u>
TRANSPORTATION				
Traffic Operations	\$ 2,415,245	\$ 2,385,130	\$ 2,441,907	\$ 2,810,774
Street Lighting	903,937	850,000	900,000	900,000
	<u>\$ 3,319,182</u>	<u>\$ 3,235,130</u>	<u>\$ 3,341,907</u>	<u>\$ 3,710,774</u>
ADMINISTRATIVE & COMMUNITY SERVICES				
City Manager's Office	\$ 2,115,655	\$ 2,249,942	\$ 2,175,988	\$ 2,763,755
City Council Administration	107,569	169,251	164,502	203,539
Economic Development	4,252,363	4,434,595	4,220,454	5,164,577
Finance	5,418,421	5,645,942	5,496,043	6,318,107
Human Resources	2,556,173	2,776,895	2,920,096	3,716,820
Internal Audit	500,171	561,268	545,985	584,337
Legal	3,172,030	3,310,390	2,971,643	3,251,866
Public Affairs	1,996,310	2,569,200	2,338,773	2,469,006
Non- Departmental (Core Scientific)	-	-	-	13,973,708
Non-Departmental	10,663,646	9,691,981	11,802,409	12,828,574
	<u>\$ 30,782,338</u>	<u>\$ 31,409,464</u>	<u>\$ 32,635,893</u>	<u>\$ 51,274,289</u>
TOTAL EXPENDITURES	<u><u>\$ 143,076,056</u></u>	<u><u>\$ 149,993,742</u></u>	<u><u>\$ 151,646,448</u></u>	<u><u>\$ 181,527,246</u></u>

**GENERAL DEBT SERVICE FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Ad Valorem & Delinquent Taxes	\$ 27,174,294	\$ 30,218,767	\$ 30,218,767	\$ 32,605,476
Interest Income	155,984	100,000	100,000	100,000
Transfer In - Airport	762,923	724,659	724,659	736,757
Transfer In - Customer Service	-	80,146	80,146	81,225
Transfer In - Electric	36,278,192	37,066,666	37,066,666	37,367,098
Transfer In - Fleet	58,717	231,819	231,819	498,036
Transfer In - Materials Mgmt.	47,936	49,364	49,364	47,970
Transfer In - Solid Waste	6,933,812	5,690,617	5,690,617	3,897,500
Transfer In - Technology Svcs.	336,100	332,025	332,025	332,725
Transfer In - Wastewater	6,519,870	6,899,075	6,899,075	8,628,692
Transfer In - Water	10,901,424	10,872,087	10,872,087	10,239,818
TOTAL REVENUES	\$ 89,169,252	\$ 92,265,225	\$ 92,265,225	\$ 94,535,297
Use of Reserves	648,011	1,550,000	1,550,000	2,069,960
TOTAL RESOURCES	\$ 89,817,263	\$ 93,815,225	\$ 93,815,225	\$ 96,605,257

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
General Debt Service	\$ 27,952,454	\$ 31,833,767	\$ 31,833,767	\$ 34,740,434
Airport Debt Service	762,923	724,659	724,659	736,758
Customer Service Debt Service	-	80,146	80,146	81,225
Electric Debt Service	36,278,192	37,066,666	37,066,666	37,367,099
Fleet Debt Service	58,717	231,819	231,819	498,036
Materials Mgmt. Debt Service	47,936	49,364	49,364	47,970
Solid Waste Debt Service	6,933,812	5,690,617	5,690,617	3,897,501
Technology Debt Service	336,100	332,025	332,025	332,725
Wastewater Debt Service	6,519,870	6,899,075	6,899,075	8,628,692
Water Debt Service	10,901,424	10,872,087	10,872,087	10,239,818
Fiscal Charges	25,835	35,000	35,000	35,000
TOTAL EXPENDITURES	\$ 89,817,263	\$ 93,815,225	\$ 93,815,225	\$ 96,605,257

**ELECTRIC FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Non-DEC Base Rate Revenues	\$ 92,191,740	\$ 90,871,619	\$ 94,849,498	\$ 95,753,542
ECA Revenues	50,926,536	54,459,405	51,999,687	52,488,565
Non-Operating Revenues	61,146,609	60,262,753	75,476,933	49,874,816
Interest Income	710,886	650,000	650,000	650,000
Non-DEC Revenues	\$ 204,975,771	\$ 206,243,777	\$ 222,976,118	\$ 198,766,923
Data Center Revenues	-	18,192,120	28,192,120	148,594,809
DEC Revenues	138,885,965	21,293,023	57,349,601	52,550,029
TOTAL REVENUES	\$ 343,861,736	\$ 245,728,920	\$ 308,517,839	\$ 399,911,761
Use of Reserves	-	-	-	14,868,675
TOTAL RESOURCES	\$ 343,861,736	\$ 245,728,920	\$ 308,517,839	\$ 414,780,436

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Administration	\$ 66,903,770	\$ 74,121,960	\$ 89,602,093	\$ 99,615,194
Energy Management	3,246,658	5,093,060	6,156,729	5,562,090
Energy Services	1,475,649	2,697,194	3,260,494	2,392,753
Regulatory & Risk	1,014,120	1,770,075	2,139,749	1,726,788
Wholesale Power	214,106,850	94,303,725	113,998,754	219,854,972
Denton Energy Center	21,875,819	36,515,503	44,141,648	61,429,629
Operations & Maintenance	4,913,593	5,754,814	6,956,688	5,591,104
System Operations	4,027,712	3,906,998	4,722,962	4,108,777
Distribution	3,226,772	3,951,323	4,776,544	3,180,342
Substations	3,510,924	3,885,460	4,696,926	2,908,729
SUBTOTAL - Distribution & Substations	6,737,696	7,836,783	9,473,470	6,089,071
Engineering	3,847,669	4,446,367	5,374,976	4,191,310
Meter Operations	3,619,396	3,277,731	3,962,275	3,105,721
Customer Accounts	3,417,010	-	-	-
Safety & Training	338,671	1,019,213	1,232,073	1,113,027
Miscellaneous	7,375,077	4,296,944	5,194,349	4,218,748
TOTAL EXPENDITURES	\$ 335,524,613	\$ 240,743,423	\$ 291,021,911	\$ 414,780,436

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Administration	7.00	7.00	7.00	8.00
Energy Management	12.00	13.00	13.00	14.00
Energy Services	4.00	5.00	5.00	6.00
Regulatory & Risk	5.00	8.00	8.00	10.00
Denton Energy Center	15.00	16.00	16.00	17.00
Operations & Maintenance	25.00	24.00	24.00	24.00
System Operations	20.00	19.00	19.00	22.00
Distribution	28.00	31.00	28.00	28.00
Substations	10.00	10.00	10.00	10.00
Engineering	18.00	21.00	24.00	26.00
Meter Operations	23.00	16.00	16.00	16.00
Safety & Training	2.00	3.00	3.00	3.00
TOTAL PERSONNEL	169.00	173.00	173.00	184.00

**ELECTRIC FUND
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Total Purchased Power	\$ 165,630,884	\$ 59,762,599	\$ 71,984,424	\$ 70,149,198
DEC Energy Expense (Fuel)	29,679,458	12,752,429	38,220,433	37,052,865
Purchase Power-Data Center	-	15,358,957	21,803,750	\$ 127,603,332
Transmission of Power	18,776,508	19,182,169	19,182,169	22,102,442
Wholesale Power	\$ 214,086,850	\$ 107,056,154	\$ 151,190,776	\$ 256,907,837
Personnel Services	18,147,292	20,102,832	22,394,234	24,255,765
Materials and Supplies	756,629	2,544,748	2,378,844	2,686,013
Maintenance and Repair	825,348	1,416,165	1,355,524	1,405,771
Insurance	1,606,245	2,114,124	2,190,518	3,273,550
Return on Investment	21,635,623	11,785,382	10,368,133	19,381,951
Franchise Fee	-	10,644,166	12,867,166	15,997,986
Miscellaneous	543,378	755,600	740,765	755,600
Operations	5,682,753	8,653,173	8,689,108	11,065,976
Debt Service				
TMPA CABS	2,760,425	2,759,675	2,759,675	2,762,675
TMPA Scrubber	4,945,275	4,965,050	4,965,050	5,006,950
DME Non-DEC Other Debt	29,568,855	31,467,663	30,338,875	30,136,183
DEC Debt	17,285,053	17,294,941	17,294,941	17,308,336
Winter Storm Uri Debt Service	-	2,497,543	6,721,362	7,230,915
Debt Service Total	\$ 54,559,608	\$ 58,984,872	\$ 62,079,903	\$ 62,445,059
Interfund Transfers	17,680,887	16,216,207	7,860,935	15,454,928
Capital Outlay	-	470,000	8,906,005	1,150,000
TOTAL EXPENDITURES	\$ 335,524,613	\$ 240,743,423	\$ 291,021,911	\$ 414,780,436

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The proposed budget included no rate change and 2 additional FTEs. The ROI was still at 6% for this fiscal year. Debt service payments for the Winter Storm Uri began this fiscal year in the amount of \$2.5 million. The budget also included \$52.9 million of debt funding for capital projects.	The proposed budget includes no rate change and 11 additional FTEs. The ROI will remain at 6% for FY22-23. The proposed budget also includes a summer and winter outage insurance premium increase of \$900,000.

WATER FUND
RESOURCE & EXPENDITURE SUMMARY

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Interest Operating	\$ 108,380	\$ 300,000	\$ 115,000	\$ 150,000
Water Sales Residential	19,243,418	21,519,009	21,229,678	22,799,126
Water Sales Commercial	16,120,532	18,475,937	17,701,041	18,930,153
Water for Resale	2,111,780	1,423,894	2,063,271	2,104,625
Tap Fees	796,632	922,071	862,161	879,404
Other Water	733,320	970,321	838,514	906,490
Cost of Service - General Fund	-	220,226	220,226	226,833
Cost of Service - Electric	335,834	342,560	342,560	620,013
Cost of Service - Wastewater	957,692	976,846	976,846	2,045,596
Cost of Service - Solid Waste	167,439	493,643	493,643	680,241
Cost Participation	-	-	-	6,200,000
Impact Fee Revenues	6,605,000	6,605,000	6,605,000	6,605,000
TOTAL REVENUES	\$ 47,180,027	\$ 52,249,507	\$ 51,447,940	\$ 62,147,481
Use of Reserves	-	-	-	812,016
TOTAL RESOURCES	\$ 47,180,027	\$ 52,249,507	\$ 51,447,940	\$ 62,959,497

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Water Administration	\$ 1,827,611	\$ 2,841,323	\$ 2,751,183	\$ 3,893,968
Sustainability	678,565	1,298,458	1,129,319	1,815,448
Asset Management	-	-	-	1,195,407
Water Production	11,642,783	12,679,235	12,335,016	11,244,777
Water Distribution	6,802,970	7,620,776	7,360,240	17,588,860
Water Metering	2,854,538	3,222,630	3,152,264	2,622,309
Water Laboratory	558,225	647,092	590,635	695,967
Miscellaneous	21,672,866	22,941,705	23,006,807	23,902,761
TOTAL EXPENDITURES	\$ 46,037,557	\$ 51,251,219	\$ 50,325,464	\$ 62,959,497

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Water Administration	8.00	12.00	21.00	16.00
Sustainability	5.50	7.50	7.50	10.50
Asset Management	-	-	-	7.00
Water Production	39.00	38.00	37.00	39.00
Water Distribution	29.00	26.00	26.00	26.00
Water Metering	18.00	18.00	16.00	16.00
Water Laboratory	5.00	5.00	5.00	5.00
TOTAL PERSONNEL	104.50	106.50	112.50	119.50

WATER FUND
EXPENDITURES BY CLASSIFICATION

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Purchased Power	\$ 1,354,947	\$ 1,413,789	\$ 1,413,789	\$ 1,484,328
Personnel Services	7,701,977	8,798,948	8,038,296	9,927,339
Materials & Supplies	1,482,815	1,776,571	1,747,934	1,943,871
Maintenance & Repair	1,675,145	2,203,508	2,182,187	2,152,503
Insurance	396,477	240,469	240,470	476,989
Return on Investment	1,292,424	1,449,659	1,449,659	1,534,187
Franchise Fee	1,846,319	2,070,942	2,070,942	2,191,695
Miscellaneous	240,505	335,784	304,874	451,420
Operations	1,450,700	2,710,951	2,575,892	3,369,340
Debt Service	10,901,425	10,840,105	10,835,105	10,239,818
Cost of Service - General Fund	2,090,497	2,153,212	2,153,212	2,202,057
Cost of Service - Other	3,149,356	3,556,522	3,612,345	5,844,247
Capital Outlay	12,454,970	13,700,759	13,700,759	21,141,703
TOTAL EXPENDITURES	\$ 46,037,557	\$ 51,251,219	\$ 50,325,464	\$ 62,959,497

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of \$200,000 in Distribution for Streets Repairs and \$150,000 in Distribution for Line Locating. The budget also includes the transfer of 3 FTEs from Solid Waste Public Outreach to Sustainability, 1 FTE from Sustainability to Parks, and 1 FTE from Field Services to Administration.	The budget includes 1 FTE for a Plant Asset Management Specialist, 1 FTE for a Sustainability Specialist, \$500,000 for Valve Trucks, \$300,000 for lead and copper outreach, \$100,000 for Sustainability Activities, and \$85,000 for legal activities. The budget also includes the movement of 1 FTE from Administration to Asset Management, 2 FTEs from Administration to Sustainability, and 5 FTEs from the Wastewater Fund to Asset Management.

**WASTEWATER FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Interest Operating	\$ 72,540	\$ 100,000	\$ 19,627	\$ 100,000
Wastewater Residential	11,148,913	11,879,945	11,554,408	12,882,706
Wastewater Commercial	11,847,269	13,466,574	12,991,745	15,684,604
Wastewater Effluent Irrigation	88,366	92,298	86,411	88,139
Wastewater Wholesale	758,022	713,103	586,639	593,123
Other Wastewater	1,860,847	1,875,752	2,092,206	2,492,903
Drainage Fees	5,168,014	5,638,695	5,663,705	5,836,813
Transfers In	239,700	611,645	611,645	613,166
Cost Participation	-	-	9,000,000	13,648,000
Impact Fee Transfer	4,270,000	4,270,000	4,270,000	4,270,000
TOTAL REVENUES	\$ 35,453,671	\$ 38,648,012	\$ 46,876,386	\$ 56,209,454
Use of Reserves	-	-	-	10,188,506
TOTAL RESOURCES	\$ 35,453,671	\$ 38,648,012	\$ 46,876,386	\$ 66,397,960

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Water Reclamation	\$ 5,342,036	\$ 6,617,618	\$ 6,448,908	\$ 11,119,032
Wastewater Collection	7,529,175	6,227,832	6,058,679	25,653,763
Beneficial Reuse	1,327,215	1,460,406	1,392,409	2,617,831
Wastewater Laboratory	548,765	664,802	623,248	676,467
Industrial Pretreatment	668,005	835,919	809,394	806,899
Drainage	4,078,217	4,066,666	4,458,826	4,607,597
Watershed Protection	892,356	1,145,803	1,145,803	1,133,136
Miscellaneous	13,797,229	15,070,843	14,855,306	18,666,696
Drainage Miscellaneous	197,441	426,227	426,227	546,358
Field Services	923,814	1,390,405	1,300,237	570,181
TOTAL EXPENDITURES	\$ 35,304,253	\$ 37,906,521	\$ 37,519,037	\$ 66,397,960

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Water Reclamation	23.00	23.00	25.00	27.00
Wastewater Collection	35.00	35.00	33.00	33.00
Field Services	9.00	9.00	7.00	2.00
Beneficial Reuse	6.00	7.00	7.00	7.00
Wastewater Laboratory	4.00	4.00	4.00	4.00
Industrial Pretreatment	7.50	7.50	7.50	7.50
Drainage	15.00	15.00	15.00	17.00
Watershed Protection	8.00	9.00	9.00	9.00
TOTAL PERSONNEL	107.50	109.50	107.50	106.50

**WASTEWATER FUND
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Purchased Power	\$ 1,014,246	\$ 1,221,000	\$ 1,221,000	\$ 1,221,000
Personnel Services	8,050,103	8,881,839	8,557,682	8,699,786
Materials & Supplies	1,150,611	1,323,420	1,275,054	1,351,410
Maintenance & Repair	1,630,504	2,295,605	2,206,711	2,655,952
Insurance	418,029	274,269	274,271	447,005
Miscellaneous	64,539	36,617	34,283	27,740
Operations	2,145,500	2,286,212	2,185,856	2,522,048
Return on Investment	868,458	912,087	879,648	1,020,615
Franchise Fee	1,240,655	1,302,981	1,256,640	1,458,022
Debt Service	6,519,870	7,825,131	7,825,131	8,628,692
Cost of Service - General Fund	1,758,353	1,811,104	1,811,104	1,945,502
Cost of Service - Other	3,620,057	4,095,947	3,959,188	6,528,429
Capital Outlay	6,823,328	5,640,309	6,032,469	29,891,759
TOTAL EXPENDITURES	\$ 35,304,253	\$ 37,906,521	\$ 37,519,037	\$ 66,397,960

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of \$250,000 for Materials in Collection, \$215,000 for Street Repairs in Collection, and \$150,000 for Line Locating Services in Collection. The budget also includes the addition of 1 FTE for a Stormwater Inspector in Watershed Protection. 2 FTEs were transferred to Water Admin from Field Services mid-year.	The budget includes 1 FTE for a Drainage Manager, 1 FTE for a Street Sweeper Operator, 1 FTE for a Water Reclamation Tech, 1 FTE for a SCADA/PLC Specialist, the transfer of 5 FTEs from Field Operations to Asset Management in the Water Fund, and \$350,000 for a Street Sweeper.

DRAINAGE ⁽¹⁾
RESOURCE & EXPENDITURE SUMMARY

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Drainage Fees	\$ 5,168,014	\$ 5,638,695	\$ 5,663,705	\$ 5,836,813
General Government Resources	-	367,151	367,151	450,278
TOTAL REVENUES	\$ 5,168,014	\$ 6,005,846	\$ 6,030,856	\$ 6,287,091
Use of Reserves	-	-	-	-
TOTAL RESOURCES	\$ 5,168,014	\$ 6,005,846	\$ 6,030,856	\$ 6,287,091

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Drainage	\$ 4,078,217	\$ 4,066,666	\$ 4,458,826	\$ 4,607,597
Watershed Protection	892,356	1,145,803	1,145,803	1,133,136
Drainage Miscellaneous	197,441	426,227	426,227	546,358
TOTAL EXPENDITURES	\$ 5,168,014	\$ 5,638,696	\$ 6,030,856	\$ 6,287,091

PERSONNEL BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Full Time Equivalents (FTE)				
Drainage	15.00	15.00	15.00	17.00
Watershed Protection	8.00	9.00	9.00	9.00
TOTAL PERSONNEL	23.00	24.00	24.00	26.00

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 1,692,884	\$ 2,022,003	\$ 2,022,003	\$ 2,244,792
Materials & Supplies	51,612	88,900	88,900	99,478
Maintenance & Repair	156,370	134,500	134,500	297,047
Insurance	69,059	42,800	42,801	70,540
Miscellaneous	5,747	16,900	16,900	18,350
Operations	400,152	529,182	529,182	589,287
Other Transfers	436,919	673,428	673,428	736,381
Capital Outlay	2,355,270	2,130,983	2,523,142	2,231,216
TOTAL EXPENDITURES	\$ 5,168,013	\$ 5,638,696	\$ 6,030,856	\$ 6,287,091

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included 1 new FTE for a Watershed Inspector.	The budget includes 1 FTE for a Drainage Manager, 1 FTE for a Street Sweeper Operator, and \$350,000 for a Street Sweeper.

⁽¹⁾ NOTE: The Drainage operation is a component of the Wastewater Fund

**SOLID WASTE FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Interest Operating	\$ 11,397	\$ 58,000	\$ 12,969	\$ 25,000
Residential	4,434,981	4,740,486	4,597,664	5,002,018
Residential Recycling	5,537,335	5,285,001	5,682,830	5,794,213
Front /Side Load	9,046,542	9,058,608	9,024,153	9,280,118
Roll Off Open Top	5,593,971	5,942,393	5,142,750	5,483,403
Commercial Recycling	1,289,340	1,389,027	1,353,002	1,470,252
Landfill Gate	6,424,740	5,493,132	5,655,111	6,265,952
Landfill Wholesale	4,404,073	6,238,067	6,238,067	4,725,373
Other Solid Waste	1,148,307	1,358,973	1,685,623	1,584,312
Transfers In	165,952	317,706	229,647	240,622
TOTAL REVENUES	\$ 38,056,638	\$ 39,881,393	\$ 39,621,816	\$ 39,871,263
Use of Reserves	4,241,924	-	-	1,734,079
TOTAL RESOURCES	\$ 42,298,562	\$ 39,881,393	\$ 39,621,816	\$ 41,605,342

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Solid Waste Administration	\$ 3,039,371	\$ 3,470,753	\$ 3,453,510	\$ 3,588,344
Residential Collection	5,666,369	5,998,965	5,714,999	6,801,893
Commercial Collection	4,011,132	5,121,260	4,508,316	4,799,615
Collection Special Projects	592,243	596,465	594,323	689,459
Solid Waste Disposal	11,260,825	5,543,040	6,046,298	6,363,916
HCC	438,013	525,117	514,242	391,066
Public Outreach	183,278	-	-	-
Keep Denton Beautiful (KDB)	7,837	-	-	-
Site Operations	900,383	1,072,158	1,037,445	4,243,438
Miscellaneous	16,199,111	14,838,946	14,117,118	14,727,611
TOTAL EXPENDITURES	\$ 42,298,562	\$ 37,166,704	\$ 35,986,251	\$ 41,605,342

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Solid Waste Administration	24.00	25.00	24.00	27.00
Residential Collection	40.00	40.00	40.00	40.00
Commercial Collection	29.00	31.00	31.00	32.00
Collection Special Projects	7.00	7.00	7.00	7.00
Solid Waste Disposal	18.00	20.00	21.00	23.00
Home Chemical Collection (HCC)	3.00	3.00	3.00	4.00
Public Outreach	3.00	-	-	-
Site Operations	2.00	2.00	2.00	2.00
TOTAL PERSONNEL	126.00	128.00	128.00	135.00

**SOLID WASTE FUND
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 10,710,066	11,552,241	\$ 11,290,299	12,216,027
Materials & Supplies	341,096	692,522	738,301	643,767
Maintenance & Repair	210,416	246,516	306,237	216,516
Insurance	456,611	295,935	463,386	688,750
Franchise Fee	1,889,570	1,911,728	1,911,729	1,670,597
Miscellaneous	38,708	66,320	49,110	66,320
Operations	5,639,698	7,454,496	6,230,088	7,170,459
Debt Service	6,933,812	5,690,617	5,690,617	3,897,501
Landfill Closure	702,648	719,000	719,000	735,710
Cost of Service - General Fund	1,757,838	1,803,989	1,803,989	1,595,461
Cost of Service - Other	3,205,912	4,170,276	4,170,276	4,362,346
Capital Outlay	10,412,187	2,563,064	2,613,219	8,341,888
TOTAL EXPENDITURES	\$ 42,298,562	\$ 37,166,704	\$ 35,986,251	\$ 41,605,342

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The 3 FTE's from Public Outreach were moved to Water/Sustainability budget & 5 New FTE's were requested: (1) FSW - II, (1) HEO-II, (1) Roll-off Truck Drivers, (1) Field Services Supervisor & (1) Intern.	The budget includes Wholesale Agreements (\$4,725,373) for FY 22-23 and 7 additional FTE's: Scale House Operator (2), Field Auditor (1), FSW III (1), HEO-II(1), HEO (2).

**AIRPORT FUND
RESOURCE AND EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Airport Land Leases	\$ 679,339	\$ 656,492	\$ 688,000	\$ 699,719
Hangar Leases	142,057	144,000	144,000	144,000
FBO Fuel Commissions	217,979	212,160	235,000	235,000
FBO Hangar/Tiedown Commissions	119,352	118,560	140,000	140,000
Other Airport Income	163,752	-	3,554	2,000
Airport Gas Royalties	422,043	231,830	331,830	315,239
Interest Income	29,696	40,800	10,000	9,500
TOTAL REVENUES	\$ 1,774,218	\$ 1,403,842	\$ 1,552,384	\$ 1,545,458
Use of Reserves	53,433	616,251	518,799	652,753
TOTAL RESOURCES	\$ 1,827,651	\$ 2,020,093	\$ 2,071,183	\$ 2,198,211

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 350,296	\$ 431,902	\$ 418,857	\$ 560,395
Materials & Supplies	8,243	34,790	38,850	46,790
Maintenance & Repair	20,083	76,400	113,400	68,400
Insurance	41,237	27,411	27,411	40,628
Miscellaneous	-	100	-	100
Operations	142,494	212,135	235,310	235,267
Debt Service	762,923	724,659	724,659	736,758
Cost of Service - General Fund	246,229	250,365	250,365	249,972
Cost of Service - Other	206,146	212,331	212,331	209,901
Capital Outlay	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES	\$ 1,827,651	\$ 2,020,093	\$ 2,071,183	\$ 2,198,211

PERSONNEL	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
TOTAL PERSONNEL	5.00	5.00	5.00	6.50

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no significant changes.	The budget includes the addition of two Airport Operations Coordinator positions (1.5 FTE) to cover growing workload.

**CUSTOMER SERVICE FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Other Fees	\$ 120,219	\$ 58,000	\$ 94,000	\$ 100,000
Cost of Service - General Fund	261,135	319,301	308,718	199,579
Cost of Service - Electric	3,170,581	3,896,517	3,767,372	3,616,060
Cost of Service - Water	761,111	944,477	913,174	1,048,527
Cost of Service - Wastewater	645,184	791,498	765,265	1,232,200
Cost of Service - Solid Waste	905,008	1,110,955	1,074,134	1,679,329
Other Transfers	-	258,756	-	14,318
TOTAL REVENUES	\$ 5,863,239	\$ 7,379,504	\$ 6,922,663	\$ 7,890,013
Use of Reserves	-	-	-	-
TOTAL RESOURCES	\$ 5,863,239	\$ 7,379,504	\$ 6,922,663	\$ 7,890,013

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$2,997,316	\$ 3,713,774	\$ 3,253,214	\$ 4,267,866
Materials & Supplies	346,866	381,300	403,123	417,600
Maintenance & Repair	1,897	1,500	810	1,500
Insurance	103,546	65,190	106,652	86,966
Miscellaneous	1,442	4,500	3,783	2,350
Operations	776,426	1,829,172	1,771,013	1,828,570
Capital Outlay	367,500	-	-	-
Cost of Service - General Fund	586,230	603,187	603,187	571,491
Cost of Service - Other	679,714	700,735	700,735	632,445
Debt Service	-	80,146	80,146	81,225
TOTAL EXPENDITURES	\$ 5,860,937	\$ 7,379,504	\$ 6,922,663	\$ 7,890,013

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalent (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Customer Service	43.00	48.00	52.00	56.00
TOTAL PERSONNEL	43.00	48.00	52.00	56.00

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of Customer Service Reps (4 FTE) and a 311 Coordinator position (1 FTE) to support the 311 call center.	The budget includes the addition of the following four positions; Biller 1, Biller 2, and 2 Key Account Specialist.

**TECHNOLOGY SERVICES FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Cost of Service - Electric Fund	\$ 4,953,695	\$ 5,241,529	\$ 4,833,436	\$ 4,943,766
Cost of Service - Water Fund	580,714	614,456	566,616	859,243
Cost of Service - Wastewater Fund	706,633	747,692	689,479	802,206
Cost of Service - Solid Waste Fund	675,321	714,560	658,926	550,343
Cost of Service - General Fund	8,238,116	8,743,325	8,062,590	9,109,807
Cost of Service - Risk Retention Fund	68,086	72,042	66,433	52,625
Cost of Service - Facilities Fund	189,748	200,773	185,141	245,509
Cost of Service - Recreation Fund	550,766	582,768	537,395	471,856
Cost of Service - Street Improvement Fund	150,268	158,999	146,620	176,884
Cost of Service - Airport Fund	93,890	99,345	91,610	63,742
Cost of Service - Materials Management Fund	221,358	234,220	215,984	374,865
Cost of Service - Fleet Services Fund	74,144	78,452	72,344	147,220
Cost of Service - Customer Service Fund	647,628	685,258	631,905	555,609
Cost of Service - Engineering Fund	346,891	367,047	338,470	427,194
Transfer - Municipal Court Tech Fund	136,322	-		
Miscellaneous	70,523	-	110,000	88,730
Interest Income	14,779	-		
TOTAL REVENUES	\$ 17,718,882	\$ 18,540,466	\$ 17,206,949	\$ 18,869,599
Use of Reserves	29,828	-	-	1,300,979
TOTAL RESOURCES	\$ 17,748,709	\$ 18,540,466	\$ 17,206,949	\$ 20,170,578

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Administration	\$ 2,494,021	\$ 2,241,693	\$ 2,382,198	\$ 2,982,881
Infrastructure	3,055,678	3,572,938	3,540,200	3,806,646
Radio/Fiber Communications	1,734,114	1,532,774	1,486,778	2,427,818
Geographic Information Systems	771,385	763,058	614,024	1,067,557
Applications Development	2,347,912	3,267,183	3,345,634	3,724,617
User Support	1,802,016	1,521,950	1,350,488	1,460,825
Public Safety/Projects	673	1,822,116	1,797,421	798,895
Regulatory Compliance	598,030	892,564	883,333	1,401,874
Electric Fund Tech Support	2,464,368	1,363,376	31,355	
Public Safety IT	2,480,512	1,257,406	1,468,800	2,012,268
IT/Business Services	-	305,408	306,717	487,197
TOTAL EXPENDITURES	\$ 17,748,709	\$ 18,540,466	\$ 17,206,949	\$ 20,170,578

PERSONNEL Full Time Equivalents (FTE)	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Administration	7.75	8.00	8.00	8.00
Infrastructure	7.00	7.00	7.00	7.00
Radio/Fiber Communications	8.00	6.00	9.00	9.00
Geographic Information Systems	3.00	4.00	4.00	5.00
Applications Development	7.00	13.00	13.00	13.00
(User) Support Services	9.00	9.00	10.00	10.00
Public Safety IT	1.00	1.00	2.00	3.00
Regulatory Compliance	4.00	6.00	6.00	7.00
Electric Fund Tech Support	10.00	-	-	-
Projects	-	4.00	-	-
IT Business Services	-	2.00	2.00	3.00
TOTAL PERSONNEL	56.75	60.00	61.00	65.00

TECHNOLOGY SERVICES FUND RESOURCES & EXPENDITURES

EXPENDITURE	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 7,119,027	\$ 7,933,737	\$ 7,023,081	\$ 8,965,139
Materials & Supplies	200,393	427,052	396,840	460,516
Maintenance & Repair	5,028,894	638,060	639,979	280,221
Insurance	151,921	100,988	156,479	133,662
Operations	2,283,768	7,969,645	7,781,586	8,776,791
Debt Service	336,100	334,265	334,265	332,725
Cost of Service - General Fund	367,035	378,046	378,046	652,352
Cost of Service - Other	416,668	412,823	412,823	485,322
Capital Outlay	1,736,069	262,000	-	-
Fixed Assets	108,834	83,850	83,850	83,850
TOTAL EXPENDITURES	\$ 17,748,709	\$ 18,540,466	\$ 17,206,949	\$ 20,170,578

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of two new HBU's: Public Safety IT and IT Business Services. Additionally, 3 FTE's were approved for the 21-22 fiscal year, a Radio Engineer, a Network Comm Manager, and a Systems Analyst to support the Customer Service 311 call center.	The budget includes the addition of four new FTE's. One IT Program Manager, one GIS Architect, one Public Safety IT Supervisor and one IT Security Analyst.

**MATERIALS MANAGEMENT FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Warehouse Sales	12,064,164	14,000,000	12,000,000	13,320,359
Miscellaneous Income	134,724	37,000	180,000	185,400
Cost of Service - General Fund	572,313	572,313	440,450	827,868
Cost of Service - Electric Fund	1,040,023	375,744	289,171	612,365
Cost of Service - Water Fund	259,828	166,744	128,325	256,961
Cost of Service - Wastewater Fund	264,212	181,705	139,839	183,830
Cost of Service - Solid Waste Fund	91,233	76,426	58,817	126,439
Cost of Service - Other Funds	988,170	1,145,246	807,110	1,210,600
TOTAL REVENUES	\$ 15,414,667	\$ 16,555,178	\$ 14,043,712	\$ 16,723,822
Use of Reserves	103,718	-	-	-
TOTAL RESOURCES	\$ 15,518,385	\$ 16,555,178	\$ 14,043,712	\$ 16,723,822

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Purchasing	\$ 2,485,845	\$ 2,315,729	\$ 2,013,197	\$ 2,108,769
Warehouse	841,552	917,945	840,659	1,433,718
Inventory	12,190,988	12,786,427	10,939,019	12,825,521
Compliance	-	339,697	250,837	355,814
TOTAL EXPENDITURES	\$ 15,518,385	\$ 16,359,798	\$ 14,043,712	\$ 16,723,822

PERSONNEL	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Purchasing	17.00	14.00	15.00	16.00
Warehouse	6.50	7.00	7.00	7.00
Compliance	-	3.00	2.00	2.00
TOTAL PERSONNEL	23.50	24.00	24.00	25.00

**MATERIALS MANAGEMENT FUND
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 2,239,924	\$ 2,427,753	\$ 2,358,847	\$ 2,614,730
Materials & Supplies	-	2,116,517	292,891	2,119,739
Inventory	12,207,295	10,698,427	10,300,000	10,698,427
Maintenance & Repair	15,219	21,300	12,182	18,950
Insurance	76,597	50,917	78,895	62,036
Miscellaneous	586	2,060	1,397	2,280
Operations	117,461	157,358	105,605	145,287
Debt Service	47,936	47,936	49,364	47,970
Cost of Service - General Fund	471,920	486,078	486,078	422,834
Cost of Service - Other	341,447	351,452	358,453	591,569
TOTAL EXPENDITURES	\$ 15,518,385	\$ 16,359,798	\$ 14,043,712	\$ 16,723,822

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of one new HBU: Compliance. Three positions will move from the Purchasing HBU to the Compliance HBU, including a Compliance Officer (1 FTE), Compliance Specialist (1 FTE), and a Contract Specialist (1 FTE).	The budget includes the addition of one new FTE (1 buyer).

**FLEET MANAGEMENT FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Fuel Sales	\$ 2,809,947	\$ 3,831,900	\$ 4,965,201	\$ 6,185,919
Parts & Maintenance	7,153,846	7,099,742	7,790,000	8,006,642
Rental Fleet	505	20,000	10,000	15,000
Sublet Repairs	1,462,496	1,375,000	1,830,833	1,954,150
Miscellaneous Income	142,495	10,000	10,000	18,500
Interest Income	759	4,700	5,000	4,700
TOTAL REVENUES	\$ 11,570,048	\$ 12,341,342	\$ 14,611,034	\$ 16,184,911
Use of Reserves	-	-	-	-
TOTAL RESOURCES	\$ 11,570,048	\$ 12,341,342	\$ 14,611,034	\$ 16,184,911

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 2,621,282	\$ 2,604,907	\$ 2,604,907	\$ 2,948,422
Materials & Supplies	113,699	124,600	118,900	143,250
Inventory (Fuel only)	2,846,755	3,831,900	4,951,000	6,146,720
Maintenance & Repair	39,976	90,000	206,796	55,000
Insurance	72,956	48,497	48,497	62,097
Operations	5,170,480	4,747,930	5,787,426	5,534,530
Miscellaneous Expense	-	1,105	1,105	1,305
Debt Service	58,717	174,634	174,634	498,036
Cost of Service - General Fund	-	232,539	232,539	328,565
Cost of Service- Other	395,672	485,230	485,230	466,986
Capital Outlay	-	-	-	-
Fixed Assets	-	-	-	-
TOTAL EXPENDITURES	\$ 11,319,537	\$ 12,341,342	\$ 14,611,034	\$ 16,184,911

PERSONNEL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Full Time Equivalents (FTE)				
TOTAL PERSONNEL	26.00	26.00	27.00	30.00

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no major changes.	Budget increases were due to projected increases in the cost of unleaded, diesel and bio-diesel fuels, as well as (3) approved Fleet Technicians.

**RISK RETENTION FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Transfer In - General Fund	\$ 2,751,497	\$ 1,711,116	\$ 2,169,789	\$ 3,187,416
Transfer In - Internal Service Fund	789,516	481,653	610,762	754,905
Transfer In - Utility Fund	2,123,215	2,934,597	3,721,231	2,726,923
Transfer In - Special Revenue Fund	199,448	126,463	160,362	251,686
Interest Income	4,701	50,000	88,676	60,000
Other Revenues	150,308	52,955	120,000	200,868
Cost of Service-Safety	-	821,750	-	-
TOTAL REVENUES	\$ 6,018,686	\$ 6,178,534	\$ 6,870,820	\$ 7,181,798
Use of Reserves	80,429	-	529,524	-
TOTAL RESOURCES	\$ 6,099,115	\$ 6,178,534	\$ 7,400,344	\$ 7,181,798

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 913,298	\$ 975,564	\$ 983,967	\$ 1,000,432
Materials & Supplies	21,011	33,100	33,100	55,100
Maintenance & Repair	1,361,325	411,850	1,173,197	514,169
Depreciation Expense				
Insurance	2,215,926	2,676,638	2,888,213	3,366,119
Miscellaneous	241,010	380,000	952,000	450,000
Operations	1,178,873	1,529,890	1,198,375	1,538,220
Cost of Service - General Fund	-	-		
Cost of Service- Other	167,672	171,492	171,492	257,758
Cost of Service-Tech Services				
TOTAL EXPENDITURES	\$ 6,099,115	\$ 6,178,534	\$ 7,400,344	\$ 7,181,798

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Risk	\$ 6,099,115	\$ 5,356,784	\$ 6,798,555	\$ 6,360,018
Safety	-	821,750	601,789	821,780
TOTAL EXPENDITURES	\$ 6,099,115	\$ 6,178,534	\$ 7,400,344	\$ 7,181,798

PERSONNEL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Full Time Equivalents (FTE)				
TOTAL PERSONNEL	10.00	8.00	8.00	8.00

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
Budget included costs for new Safety division. Of this cost, \$30,000 is for a Safety Recognition Program. Remaining costs are contracted out. No New FTEs.	Budget includes increase in insurance premiums and property claims.

**HEALTH INSURANCE FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Employee Contributions - Health	\$ 3,480,938	\$ 3,513,200	\$ 3,739,366	\$ 3,831,476
Employee Contributions - Dental	1,318,779	1,238,100	1,286,415	1,318,072
Employee Contributions - Vision	150,528	144,800	186,572	191,399
Employee Contributions - STD	224,642	207,000	218,414	223,794
Retiree Contributions	1,358,316	975,000	1,089,454	1,116,290
City Contributions - Health Insurance	19,188,953	22,090,000	21,809,173	22,346,054
City Contributions - LTD	132,807	106,000	135,151	138,479
City Contributions - Life Insurance	60,164	55,000	61,395	62,906
Pharmacy Rebates	1,737,345	1,000,000	937,777	947,155
Other	406,414	552,000	596,210	611,028
TOTAL REVENUES	\$ 28,058,886	\$ 29,881,100	\$ 30,059,927	\$ 30,786,653
Use of Reserves	11,540	194,455	-	-
TOTAL RESOURCES	\$ 28,070,426	\$ 30,075,555	\$ 30,059,927	\$ 30,786,653

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Long Term Disability	\$ 114,078	\$ 113,000	\$ 112,941	\$ 115,672
Life Insurance	479,722	448,000	447,767	458,592
Short Term Disability	225,003	202,000	201,895	206,776
Dental Insurance	1,271,624	1,233,000	1,232,359	1,262,153
Vision Insurance	166,281	139,000	138,928	142,286
Health Insurance	25,657,086	27,772,100	27,757,669	28,428,736
Materials and Supplies	3,333	2,500	2,500	2,559
Operations	131,615	143,620	143,545	147,016
Transfers	21,684	22,335	22,323	22,863
TOTAL EXPENDITURES	\$ 28,070,426	\$ 30,075,555	\$ 30,059,927	\$ 30,786,653

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no major changes.	The budget includes no major changes.

Note:

STD - Short Term Disability

LTD - Long Term Disability

**ENGINEERING SERVICES FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
ROW Inspections	\$ 275,229	\$ 297,500	\$ 350,000	\$ 519,000
Public Works Inspection	1,965,894	1,667,000	1,400,000	1,442,000
Engineering CIP Charges	1,888,504	2,249,404	2,249,404	2,250,000
Public Works CIP Charges	328,585	1,103,352	1,103,352	1,110,000
Real Estate CIP Charges	478,969	436,476	436,476	881,630
Miscellaneous Income	17,310	20,600	5,000	5,100
Transfers In	298,393	1,893,244	1,893,244	1,868,408
Development Review Fees	1,890,210	2,124,088	1,610,001	1,877,021
TOTAL REVENUES	\$ 7,143,094	\$ 9,791,664	\$ 9,047,477	\$ 9,953,159
Use of Reserves	72,573	200,000	-	437,836
TOTAL RESOURCES	\$ 7,215,667	\$ 9,991,664	\$ 9,047,477	\$ 10,390,995

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Engineering Administration	\$ 161,874	\$ 461,086	\$ 470,000	\$ 565,929
Capital Projects	2,412,211	2,566,973	2,880,000	2,818,651
Public Works Inspections	1,044,292	1,495,225	1,499,103	1,860,125
Engineering	619,106	1,997,129	1,855,103	2,327,911
Real Estate	747,044	1,021,264	733,270	941,358
Development Review	2,231,140	2,449,987	1,610,001	1,877,021
Traffic				
TOTAL EXPENDITURES	\$ 7,215,667	\$ 9,991,664	\$ 9,047,477	\$ 10,390,995

PERSONNEL BY DIVISION	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Engineering Administration	3.00	4.00	4.00	4.00
Capital Projects	9.00	10.00	9.00	10.00
Public Works Inspections	15.00	14.00	15.00	17.00
Engineering	5.00	12.00	12.00	12.00
Real Estate	6.00	6.00	5.00	5.00
Development Review	2.00	-	-	-
TOTAL PERSONNEL	40.00	46.00	45.00	48.00

ENGINEERING SERVICES FUND RESOURCES & EXPENDITURES

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 2,879,920	\$ 4,603,395	\$ 4,632,206	\$ 5,215,916
Materials & Supplies	65,019	59,065	60,000	74,275
Insurance	99,127	65,893	90,000	90,090
Miscellaneous	-	7,985	7,000	7,300
Operations	293,863	476,683	400,000	894,616
Transfers	899,554	1,307,392	1,515,000	1,290,419
Development Review	2,231,140	2,449,987	1,610,001	1,877,021
Real Estate	747,044	1,021,264	733,270	941,358
TOTAL EXPENDITURES	\$ 7,215,667	\$ 9,991,664	\$ 9,047,477	\$ 10,390,995

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included the addition of \$475,000 in Traffic for contract and data collection services, and \$50,000 for a FEMA community rating system.	The budget includes the addition of three new positions, a Capital Projects Manager and Public Works Inspector I and II.

**FACILITIES MANAGEMENT FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Miscellaneous Income	\$ 11,425	\$ -	\$ 1,808	\$ 7,239
Cost of Service - General Fund	2,105,825	2,408,889	2,408,889	3,041,100
Cost of Service - Electric Fund	534,306	553,814	553,814	898,528
Cost of Service - Water Fund	238,011	246,701	246,701	239,607
Cost of Service - Wastewater Fund	259,633	269,112	269,112	239,198
Cost of Service - Solid Waste Fund	1,074,733	1,113,972	1,113,972	396,730
Cost of Service - Materials Management Fund	119,857	124,233	124,233	221,072
Cost of Service - Customer Service Fund	18,881	19,570	19,570	45,086
Cost of Service - Fleet Services Fund	114,178	118,347	118,347	97,412
Cost of Service - Technology Services Fund	88,200	91,420	91,420	221,756
Cost of Service - Engineering Services Fund	33,441	34,662	34,662	42,742
Cost of Service - Risk Retention Fund	3,439	3,565	3,565	12,263
Cost of Service - Airport Fund	90,596	93,904	93,904	127,523
Cost of Service - Recreation Fund	312,045	323,438	323,438	715,451
Cost of Service - Street Improvement Fund	8,523	8,834	8,834	12,390
TOTAL REVENUES	\$ 5,013,093	\$ 5,410,461	\$ 5,412,269	\$ 6,318,097
Use of Reserves	-	-	-	-
TOTAL RESOURCES	\$ 5,013,093	\$ 5,410,461	\$ 5,412,269	\$ 6,318,097

EXPENDITURES BY DIVISION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Administration	\$ 1,449,126	\$ 1,725,120	\$ 1,474,565	\$ 1,934,464
Maintenance	3,283,788	3,630,839	3,706,456	4,383,633
Projects	280,179	54,502	-	-
TOTAL EXPENDITURES	\$ 5,013,093	\$ 5,410,461	\$ 5,181,021	\$ 6,318,097

PERSONNEL	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Full Time Equivalents (FTE)				
Administration	3.00	5.00	4.00	4.00
Maintenance	10.00	12.00	13.00	13.00
Projects	4.00	-	-	-
TOTAL PERSONNEL	17.00	17.00	17.00	17.00

**FACILITIES MANAGEMENT FUND
EXPENDITURES BY CLASSIFICATION**

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 1,474,988	\$ 1,898,549	\$ 1,955,505	\$ 1,963,585
Materials & Supplies	47,263	38,850	42,608	39,740
Maintenance & Repair	1,399,451	2,233,126	2,106,480	2,824,586
Insurance	64,404	42,812	42,748	43,387
Operations	1,224,246	720,903	557,459	721,731
Cost of Service - General Fund	528,013	211,658	211,658	313,362
Cost of Service - Other	256,857	264,563	264,563	411,706
Fixed Assets	17,871	-	-	-
TOTAL EXPENDITURES	\$ 5,013,093	\$ 5,410,461	\$ 5,181,021	\$ 6,318,097

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no major changes.	The budget includes no major changes.

**STREET IMPROVEMENT FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Bond Sale Savings	\$ 1,244,140	\$ 1,306,002	\$ 1,306,000	\$ 1,306,000
Interest Income & Misc.	386	42,000	62,000	40,000
Street Cuts	24,873	33,827	-	-
Franchise Fees	14,085,090	14,476,328	14,476,328	15,100,000
TOTAL REVENUES	\$ 15,354,489	\$ 15,858,157	\$ 15,844,328	\$ 16,446,000
Use of Reserves	-	459,351	-	899,629
TOTAL RESOURCES	\$ 15,354,489	\$ 16,317,508	\$ 15,844,328	\$ 17,345,629

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 3,064,948	\$ 3,548,910	\$ 3,314,000	\$ 3,974,021
Materials & Supplies	72,282	101,200	95,500	102,700
Maintenance & Repairs	6,011,467	5,657,247	5,600,000	5,700,000
Insurance	134,926	89,690	127,000	251,686
Miscellaneous	4,486	7,100	5,000	4,600
Operations	629,231	810,047	750,000	1,094,947
Transfers - Cost of Service	915,066	903,314	929,000	817,675
Transfers to Capital	4,522,083	5,200,000	5,023,828	5,400,000
TOTAL EXPENDITURES	\$ 15,354,489	\$ 16,317,508	\$ 15,844,328	\$ 17,345,629

PERSONNEL	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
TOTAL PERSONNEL	39.00	39.00	39.00	40.00

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The FY 21-22 budget included no major changes.	The budget includes the addition of one Field Service Supervisor. The removal of Street Cuts revenue is due to the departments doing their own repairs.

**RECREATION FUND
RESOURCE AND EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Leisure Service Admin	\$ 45,736	\$ 69,406	\$ 55,098	\$ 67,263
Marketing	26,083	38,952	25,000	32,000
Rec Care	297,227	360,000	300,000	360,000
Civic Center	26,399	51,406	41,300	51,406
Denia Rec Center	19,330	165,731	28,435	54,680
Senior Center	37,473	267,104	91,140	129,195
Civic Center Pool	95,543	110,820	96,119	110,600
Athletics	187,092	267,545	269,000	267,545
MLK Jr. Rec Center	40,875	122,730	50,951	75,100
North Lakes Rec Center	95,011	259,092	149,101	186,000
Tennis Center	274,641	209,843	253,301	291,500
Driving Range	179,888	165,465	163,945	165,465
American Legion Hall	-	20,900	8,030	20,900
Admin Transfer - General Fund	3,687,067	5,329,988	5,586,603	6,197,695
TOTAL REVENUES	\$ 5,012,365	\$ 7,438,982	\$ 7,118,023	\$ 8,009,349
Use of Reserves	117,135	-	-	120,000
TOTAL RESOURCES	\$ 5,129,500	\$ 7,438,982	\$ 7,118,023	\$ 8,129,349

EXPENDITURES BY CLASSIFICATION	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ 2,303,220	\$ 3,496,994	\$ 3,519,739	\$ 3,982,570
Materials & Supplies	300,093	625,311	626,898	617,266
Maintenance & Repair	71,586	93,016	92,644	101,756
Insurance	187,463	124,614	124,614	197,945
Miscellaneous	76,266	285,347	283,997	285,499
Operations	731,291	1,327,886	1,030,983	1,202,827
Transfers	1,315,001	1,360,814	1,299,398	1,496,486
Transfer to Capital Projects	144,580	125,000	139,750	245,000
Fixed Assets	-	-	-	-
TOTAL EXPENDITURES	\$ 5,129,500	\$ 7,438,982	\$ 7,118,023	\$ 8,129,349

PERSONNEL	2020-21	2021-22	2021-22	2022-23
Full Time Equivalents (FTE)	ACTUAL	BUDGET	ESTIMATE	PROPOSED
	53.87	55.87	56.04	57.22

MAJOR BUDGET ITEMS	
FY 2021-22	FY 2022-23
Budget increased due to Covid reinstatements. Re-opened recreation centers and programs to pre-Covid hours and programming levels. The budget also included the addition of (2) FTE's: (2) Recreation Coordinators.	Mid-Year Recreation Specialist added from conversion of seasonal hours. The budget also includes the addition of 1.18 FTE's approved in Recreation-Leisure Services-Goldfield Tennis Center for seasonal hours.

**SUSTAINABILITY FRAMEWORK FUND
RESOURCE & EXPENDITURE SUMMARY**

	2020-21		2021-22		2021-22		2022-23	
REVENUES	ACTUAL		BUDGET		ESTIMATE		PROPOSED	
Transfers In	\$	-	\$	500,000	\$	500,000	\$	4,000,000
Interest Income		-		-		-		-
TOTAL REVENUES	\$	-	\$	500,000	\$	500,000	\$	4,000,000
Use of Reserves		-		-		-		-
TOTAL RESOURCES	\$	-	\$	500,000	\$	500,000	\$	4,000,000

	2020-21		2021-22		2021-22		2022-23	
EXPENDITURES	ACTUAL		BUDGET		ESTIMATE		PROPOSED	
Operations	\$	-	\$	500,000	\$	132,000	\$	4,000,000
TOTAL EXPENDITURES	\$	-	\$	500,000	\$	132,000	\$	4,000,000

MAJOR BUDGET ITEMS

FY 2021-22		FY 2022-23	
The Sustainability Fund was created by City Council in FY 2021-22 in ordinance 21-1689.		The Sustainability Fund includes \$4,000,000 for sustainability related activities.	

**TOURIST & CONVENTION FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Hotel Occupancy Tax	\$ 2,487,466	\$ 2,389,440	\$ 2,663,752	\$ 2,663,752
Convention Center Hotel	587,476	485,914	852,163	806,400
Interest Income & Refunds	2,493			
TOTAL REVENUES	\$ 3,077,435	\$ 2,875,354	\$ 3,515,915	\$ 3,470,152
Use of Reserves	-	197,896	-	344,203
TOTAL RESOURCES	\$ 3,077,435	\$ 3,073,250	\$ 3,515,915	\$ 3,814,355

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Black Chamber of Commerce	\$ 26,250	\$ 40,000	\$ 40,000	\$ 45,000
Black Film Festival Institute		40,750	40,750	51,500
Chamber of Commerce CVB	1,253,855	1,396,655	1,396,655	1,582,000
CVB Welcome Center		-	-	
Civic Center Operations		-	-	
Historic Denton	1,020	5,000	5,000	
African American Scholarship Fndn.	29,340	-	-	
Denton Community Market	50,000	60,000	60,000	68,400
Denton Community Theatre	20,430	20,430	20,430	27,000
Denton County History & Culture	160,500	235,500	235,500	240,000
Denton Day of the Dead Festival	5,500	17,340	17,340	50,000
Denton Festival Foundation	88,750	120,000	120,000	125,000
Denton Holiday Festival Association	23,500	23,500	23,500	50,000
Denton Parks Foundation	41,223	75,000	75,000	104,000
Denton Public Art Committee	14,495	69,010	69,010	79,000
Denton Square Maintenance		-	-	
Dog Days of Summer	19,381	-	-	
Greater Denton Arts Council	150,026	150,026	150,026	160,000
Kiwanis	4,500	6,120	6,120	
Main Street Association	35,700	35,700	35,700	52,000
Texas Veterans Hall of Fame	8,000	14,000	14,000	35,000
North Texas State Fair Association	195,486	195,486	195,486	245,000
Real Waves Radio Network (KUZU)		6,400	6,400	
O'Reilly Hospitality	587,476	485,914	485,914	806,400
Tejas Storytelling Association	44,929	57,079	57,079	59,055
Texas Filmmakers		19,340	19,340	35,000
Water Works Park	31,846	-	-	
SUBTOTAL RECURRING EXPENSES	\$ 2,792,208	\$ 3,073,250	\$ 3,073,250	\$ 3,814,355
Denton Public Art Committee	18,000	-	-	-
SUBTOTAL ONE-TIME EXPENSES	\$ 18,000	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 2,810,208	\$ 3,073,250	\$ 3,073,250	\$ 3,814,355

*CVB - Convention and Visitor's Bureau

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no prior year refunds due to COVID-19 changes or cancellations.	The budget includes an increase in convention center hotel revenue.

**POLICE CONFISCATION FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Seizures	\$ 19,094	\$ -	\$ 206,687	\$ -
Auction Proceeds	121,288	-	-	-
Interest Income	2,844	-	2,112	-
TOTAL REVENUES	\$ 143,226	\$ -	\$ 208,799	\$ -
Use of Reserves	-	75,000	-	85,000
TOTAL RESOURCES	\$ 143,226	\$ 75,000	\$ 208,799	\$ 85,000

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Materials & Supplies	\$ 39,556	\$ 25,000	\$ 180	\$ 35,000
Operations	6,905	50,000	10,320	50,000
TOTAL EXPENDITURES	\$ 46,461	\$ 75,000	\$ 10,500	\$ 85,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
Budget included anticipated costs for materials, supplies, and training.	Budget includes anticipated costs for materials, supplies, and training.

Note: U.S. Department of Justice Guide to Equitable Sharing dictates that no revenue budget is created for this fund.

CATALYST FUND*
RESOURCE & EXPENDITURE SUMMARY

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Mixed Beverage Tax	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Interest Income	4,666	-	-	-
Transfers In				7,000,000
TOTAL REVENUES	\$ 154,666	\$ 150,000	\$ 150,000	\$ 7,150,000
Use of Reserves	-	358,000	36,600	143,325
TOTAL RESOURCES	\$ 154,666	\$ 508,000	\$ 186,600	\$ 7,293,325

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Capital Outlay	\$ -	\$ -	\$ -	\$ 7,000,000
Operations	2,500	508,000	186,600	293,325
TOTAL EXPENDITURES	\$ 2,500	\$ 508,000	\$ 186,600	\$ 7,293,325

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included \$508,000 for possible incentive agreements.	The budget includes \$7,000,000 in transfers into this fund of which \$5,000,000 is from data center revenue and \$2,00,000 is from the water & wastewater fund. *Formerly Economic Development Investment Fund. Name change of fund is pending City Council approval.

**PARKS GAS WELL FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Gas Well Royalties	\$ 50,812	\$ 20,000	\$ 50,000	\$ 50,000
Interest Income	124	100	80	100
TOTAL REVENUES	\$ 50,937	\$ 20,100	\$ 50,080	\$ 50,100
Use of Reserves	-	9,900	-	-
TOTAL RESOURCES	\$ 50,937	\$ 30,000	\$ 50,080	\$ 50,100

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Capital Outlay	\$ 50,000	\$ 30,000	\$ 30,000	\$ 50,000
TOTAL EXPENDITURES	\$ 50,000	\$ 30,000	\$ 30,000	\$ 50,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget utilized \$30,000 to assist in completion of Parks and Recreation department projects that are currently planned or that may develop during the budget year.	The budget utilizes \$50,000 to assist in completion of Parks and Recreation department projects that are currently planned or that may develop during the budget year.

**ROADWAY IMPACT FEE FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Impact Fees	\$ 4,515,430	\$ 3,000,000	\$ 5,200,000	\$ 3,500,000
Interest Income	5,556	-	-	-
TOTAL REVENUES	\$ 4,520,986	\$ 3,000,000	\$ 5,200,000	\$ 3,500,000
Use of Reserves	-	-	-	9,000,000
TOTAL RESOURCES	\$ 4,520,986	\$ 3,000,000	\$ 5,200,000	\$ 12,500,000

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Capital Outlay	\$ 602,443	\$ 3,000,000	\$ 3,000,000	\$ 12,500,000
TOTAL EXPENDITURES	\$ 602,443	\$ 3,000,000	\$ 3,000,000	\$ 12,500,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no major changes.	The budget includes using a portion of reserves for additional roadway projects.

**TREE MITIGATION FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-2021 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Landscaping Fee	\$ 96,188	\$ 150,000	\$ 175,000	\$ 150,000
Interest Income	1,209	5,000	2,500	5,000
TOTAL REVENUES	\$ 97,397	\$ 155,000	\$ 177,500	\$ 155,000
Use of Reserves	39,029	598,100	559,100	297,056
TOTAL RESOURCES	\$ 136,426	\$ 753,100	\$ 736,600	\$ 452,056

EXPENDITURES BY DIVISION	2020-2021 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Tree Preservation	\$ 120,573	\$ 700,000	\$ 700,000	\$ 398,956
Tree Rebates	3,950	23,100	7,650	23,100
KDB Tree Program	11,903	30,000	28,950	30,000
TOTAL EXPENDITURES	\$ 136,426	\$ 753,100	\$ 736,600	\$ 452,056

EXPENDITURES	2020-2021 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Personnel Services	\$ -	\$ 15,600	\$ 15,000	\$ 24,556
Operations	82,426	137,500	121,600	127,500
Transfer to Capital	54,000	600,000	600,000	300,000
TOTAL EXPENDITURES	\$ 136,426	\$ 753,100	\$ 736,600	\$ 452,056

PERSONNEL	2020-2021 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Full Time Equivalents (FTE)				
TOTAL PERSONNEL	0.50	0.50	0.50	0.50

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
224100 - Tree Preservation Fund estimates using \$80,000 for tree planting, \$50,000 for an inventory of trees in parks, and \$570,000 for land acquisition.	224100 - Tree Preservation Fund estimates using \$100,000 for tree planting and \$8,960 for an intern.
224300 - KDB Tree Program estimates \$16,500 for tree initiative program, \$12,500 for promotional/contingency, and \$1,000 for citizen forester training.	224300 - KDB Tree Program estimates \$16,500 for tree initiative program, \$12,500 for promotional/contingency, and \$1,000 for citizen forester training.
224200 - Tree Rebate estimates \$7,500 for various expenses and \$15,600 for KDB intern for the tree rebate program.	224200 - Tree Rebate estimates \$7,500 for various expenses and \$15,600 for KDB intern for the tree rebate program.

**PUBLIC EDUCATION GOVERNMENT (PEG) FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Subscriber Fees	\$ 224,404	\$ 270,000	\$ 224,404	\$ 270,000
TOTAL REVENUES	\$ 224,404	\$ 270,000	\$ 224,404	\$ 270,000
Use of Reserves	223,689	170,000	215,596	270,000
TOTAL RESOURCES	\$ 448,093	\$ 440,000	\$ 440,000	\$ 540,000

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Maintenance & Repair	\$ 60,663	\$ 150,000	\$ 150,000	\$ 170,000
Operations	52,740	180,000	180,000	260,000
Capital Outlay	334,690	-	-	-
Fixed Assets	-	110,000	110,000	110,000
TOTAL EXPENDITURES	\$ 448,093	\$ 440,000	\$ 440,000	\$ 540,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included no major changes.	The budget includes no major changes.

**MCKENNA TRUST FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Contribution	\$ 8,770	\$ 9,000	\$ 8,250	\$ 8,350
TOTAL REVENUES	\$ 8,770	\$ 9,000	\$ 8,250	\$ 8,350
Use of Reserves	-	81,000	81,750	-
TOTAL RESOURCES	\$ 8,770	\$ 90,000	\$ 90,000	\$ 8,350

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Operations	\$ 2,380	\$ 90,000	\$ 90,000	\$ 5,000
TOTAL EXPENDITURES	\$ 2,380	\$ 90,000	\$ 90,000	\$ 5,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
Providing budget authority to spend up to \$90,000 as needed for ongoing work in McKenna Park.	No major funding requests for FY 22-23.

**PARK LAND DEDICATION TRUST FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Fees in Lieu of Property Dedication	\$ 746,125	\$ 500,000	\$ 525,000	\$ 500,000
Interest Income	7,967	25,000	10,000	25,000
TOTAL REVENUES	\$ 754,092	\$ 525,000	\$ 535,000	\$ 525,000
Use of Reserves	600,235	975,000	265,000	1,875,000
TOTAL RESOURCES	\$ 1,354,327	\$ 1,500,000	\$ 800,000	\$ 2,400,000

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Capital Outlay	\$ 1,354,327	\$ 1,500,000	\$ 800,000	\$ 2,400,000
TOTAL EXPENDITURES	\$ 1,354,327	\$ 1,500,000	\$ 800,000	\$ 2,400,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included funding for the acquisition of prospective park property as determined. Funding is also used to develop park property for projects where parks currently exist with the appropriate range.	The budget includes funding for the acquisition of prospective park property as determined. Funding is also used to develop park property for projects where parks currently exist with the appropriate range.

**PARK DEVELOPMENT TRUST FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Development Fees	\$ 508,394	\$ 450,000	\$ 500,000	\$ 450,000
Interest Income	6,836	35,000	10,000	35,000
TOTAL REVENUES	\$ 515,230	\$ 485,000	\$ 510,000	\$ 485,000
Use of Reserves	-	1,015,000	90,000	1,015,000
TOTAL RESOURCES	\$ 515,230	\$ 1,500,000	\$ 600,000	\$ 1,500,000

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Capital Outlay	\$ 349,717	\$ 1,500,000	\$ 600,000	\$ 1,500,000
TOTAL EXPENDITURES	\$ 349,717	\$ 1,500,000	\$ 600,000	\$ 1,500,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The budget included funding for constructing parks and amenity enhancements at various parks as needs are determined. Staff is focused on completing existing projects and beginning to implement new park improvements.	The budget includes funding for constructing parks and amenity enhancements at various parks as needs are determined. Staff is focused on completing existing projects and beginning to implement new park improvements.

**DOWNTOWN TAX INCREMENT REINVESTMENT ZONE FUND
RESOURCE & EXPENDITURE SUMMARY**

	2020-21	2021-22	2021-22	2022-23
RESOURCES	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Ad Valorem Taxes	\$ 867,758	\$ 825,314	\$ 735,465	\$ 850,191
Interest Income	10,882	7,000	7,000	7,000
TOTAL REVENUES	\$ 878,641	\$ 832,314	\$ 742,465	\$ 857,191

	2020-21	2021-22	2021-22	2022-23
EXPENDITURES	ACTUAL	BUDGET	ESTIMATE	PROPOSED
Operations	\$ 25,000	\$ 225,303	\$ 225,303	\$ 200,000
TOTAL EXPENDITURES	\$ 25,000	\$ 225,303	\$ 225,303	\$ 200,000

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The 2010 base value of the Tax Increment Reinvestment Zone (TIRZ) is \$79,356,854 and the value is based on the certified value of \$232,894,462. Per the TIRZ agreement, 2021 is the fifth year of five in which 95% of the incremental value is used. This represents an incremental value of \$145,860,727 or revenue of \$825,314 to the fund at a collection rate of 100.0%. The budget includes \$225,303 for future grants.	The 2010 base value of the Tax Increment Reinvestment Zone (TIRZ) is \$79,356,854 and the value is based on the certified value of \$251,073,576. Per the TIRZ agreement, 2022 is the first year of five in which 90% of the incremental value is used. This represents an incremental value of \$154,545,049 or revenue of \$850,191 to the fund at a collection rate of 99%. The budget includes \$200,000 for future grants.

**WESTPARK TAX INCREMENT REINVESTMENT ZONE FUND
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Ad Valorem Taxes- City	\$ 572,199	\$ 513,478	\$ 513,478	\$ 601,155
Ad Valorem Taxes- County	-	204,171	204,171	252,160
Interest Income	4,995	7,305	7,305	7,305
TOTAL REVENUES	\$ 577,194	\$ 724,954	\$ 724,954	\$ 860,620

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Operations	\$ 197,336	\$ 203,256	\$ 203,256	\$ 207,063
TOTAL EXPENDITURES	\$ 197,336	\$ 203,256	\$ 203,256	\$ 207,063

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
The City and County contribute 40% of the incremental increase in taxable value to the fund. The 2012 base value of the Westpark Tax Increment Reinvestment Zone (TIRZ) is \$119,458 and the proposed budget is based on the certified value of \$226,991,678 which represents an adjusted incremental value of \$90,748,888, or revenue of \$513,478 to the fund at a collection rate of 100%. The budget includes an incentive payment of \$203,256 to WinCo Foods.	The City and County contribute 40% of the incremental increase in taxable value to the fund. The 2012 base value of the Westpark Tax Increment Reinvestment Zone (TIRZ) is \$119,458. The proposed budget is based on the certified value of \$273,309,398, which represents an adjusted incremental value of \$109,275,976, or revenue of \$601,155 at a collection rate of 99%. The budget includes an incentive payment of \$207,063 to WinCo Foods.

**MISCELLANEOUS DONATIONS FUNDS
RESOURCE & EXPENDITURE SUMMARY**

RESOURCES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Police Donations	\$ 13,630	\$ 20,000	\$ 1,500	\$ 20,000
Fire Donations	13,193	5,000	2,000	5,000
Animal Control Donations	71,138	55,000	55,000	55,000
Library Donations	17,512	50,000	50,000	50,000
Parks Donations	11,250	48,000	64,000	42,000
TOTAL REVENUES	\$ 126,723	\$ 178,000	\$ 172,500	\$ 172,000
Use of Reserves - Police Donations	-	-	-	-
Use of Reserves - Fire Donations	-	-	-	-
Use of Reserves - Animal Control Donations	-	76,000	-	76,000
Use of Reserves - Library Donations	-	-	-	-
Use of Reserves - Parks Donations	-	21,860	-	40,005
TOTAL RESOURCES	\$ 126,723	\$ 275,860	\$ 172,500	\$ 288,005

EXPENDITURES	2020-21 ACTUAL	2021-22 BUDGET	2021-22 ESTIMATE	2022-23 PROPOSED
Police Donations	\$ -	\$ 10,000	\$ 1,500	\$ 10,000
Fire Donations	2,693	5,000	2,000	5,000
Animal Control Donations	35,597	131,000	17,040	131,000
Library Donations	11,035	50,000	15,000	37,000
Parks Donations	2,561	69,860	56,500	82,005
TOTAL EXPENDITURES	\$ 51,886	\$ 265,860	\$ 92,040	\$ 265,005

MAJOR BUDGET ITEMS

FY 2021-22	FY 2022-23
Parks Donations budget included \$48,000 in donations and \$69,860 in expenses for park enhancements, memorials, scholarships and recognition programs. Police donations budget included \$20,000 in revenues and \$10,000 in expenses for misc. supplies. The Animal Control donations budget included \$55,000 in revenues and \$131,000 in expenses for adoption subsidies, medical treatment for sheltered animals, and supplies. The Library donations budget included \$50,000 in revenues and expenses.	Parks Donations budget includes \$42,000 in donations and \$32,500 in expenses for park enhancements, memorials, scholarships and recognition programs.

**GRANTS BUDGET
EXPENDITURE SUMMARY**
2022-23
DESCRIPTION

The grants budget is a summary of local, state and federal grants awarded to the City of Denton. Grants are awarded to support programs in the City and are not funded with City resources.

GRANT NAME	GRANT YEAR	EXPIRATION DATE	GRANT AMOUNT	TYPE	UNSPENT AMOUNT
Community Development Block Grant	2015-16	-	851,093	Federal	61,259
Community Development Block Grant	2016-17	-	879,638	Federal	6,433
Community Development Block Grant	2017-18	-	899,772	Federal	72,474
Community Development Block Grant	2018-19	-	991,386	Federal	125,000
Community Development Block Grant	2019-20	-	993,188	Federal	104,830
Community Development Block Grant	2020-21	-	1,051,794	Federal	204,378
Community Development Block Grant-CV	2020-21	-	1,485,440	Federal	518,604
Community Development Block Grant	2021-22	-	1,031,032	Federal	713,442
Community Development Block Grant	2022-23	-	925,725	Federal	925,725
Sub-Total CDBG			\$ 9,109,068		\$ 2,732,145
HOME Investment Partnership Grant	2015-16	-	336,406	Federal	-
HOME Investment Partnership Grant	2016-17	-	348,383	Federal	-
HOME Investment Partnership Grant	2017-18	-	349,516	Federal	-
HOME Investment Partnership Grant	2018-19	-	491,381	Federal	-
HOME Investment Partnership Grant	2019-20	-	456,752	Federal	41,932
HOME Investment Partnership Grant	2020-21	-	505,355	Federal	120,634
HOME Investment Partnership Grant	2021-22	-	487,076	Federal	485,986
HOME Investment Partnership Grant	2022-23	-	503,797	Federal	503,797
HOME-American Rescue Plan (ARP) Act of 2021	2021-22	-	1,763,622	Federal	1,763,622
Sub-Total HOME			\$ 5,242,288		\$ 2,915,971
TOTAL COMMUNITY DEVELOPMENT			\$ 14,351,356		\$ 5,648,116
National Sexual Assault Kit Initiative Grant	2019-23	9/30/2023	499,890	Federal	363,189
Edward Byrne Memorial Justice Assistance Grant	2020-24	9/30/2024	52,620	Federal	52,620
2021 UASI-Specialized Regional Response Teams Sustainment	2021-22	9/30/2022	94,576	Federal	50,470
2021 UASI-Regional Warning Siren Cyber Security	2021-22	9/30/2022	43,693	Federal	43,693
2019 Staffing for Adequate Fire & Emergency Response (SAFER) Grant	2021-24	3/9/2024	1,026,738	Federal	661,337
2020 Staffing for Adequate Fire & Emergency Response (SAFER) Grant	2022-25	2/17/2025	989,136	Federal	889,826
2021 Staffing for Adequate Fire & Emergency Response (SAFER) Grant	2023-26	TBD	3,731,676	Federal	3,731,676
Urban Search & Rescue Response System (TEEX)	2022-23	-	150,000	Federal & State	150,000
Texas Intrastate Fire Mutual Aid System-Emergency Response	2022-23	-	50,000	State	50,000
TOTAL PUBLIC SAFETY			\$ 6,638,329		\$ 5,992,811
Airport RAMP Grant	2022-23	8/31/2023	50,000	State	50,000
Mayhill Road IH35 East to US 380	2018-19	Upon Completion	62,388,452	State	11,835,375
Mayhill Road South of Spencer Road to IH35 East	2022-23	Upon Completion	4,000,000	State	4,000,000
Bonnie Brae Road IH35 East to US 377	2018-19	Upon Completion	46,151,351	State	18,593,648
IH-35 & Lillian Miller Traffic Signal	2016-17	Upon Completion	53,865	State	53,865
RTR McKinney Street	2016-17	1/5/2027	18,267,303	State	1,666,138
Hickory Creek FM2181-FM2499	2015-16	1/26/2026	2,400,000	State	352,453
Hickory Creek FM 1830 to Riverpass Drive	2022-23	Upon Completion	10,000,000	State	10,000,000
North Texas Boulevard Roundabout	2015-16	TBD	2,000,000	State	1,632,707
Sycamore-Welch Bike & Pedestrian	2017-18	TBD	816,551	State	689,991
CMAQ-School Connection Sidewalks	2018-19	TBD	404,766	State	329,246
Safe Routes to School-Ginnings & Lee Elementary Schools	2018-19	TBD	816,340	State	707,940
Denton County Transportation Authority (DCTA) Transportation Reinvestment Program (TRiP)	2021-22	12/31/2026	2,517,997	State	2,517,997
Airport Coronavirus Relief Grant Program	2021-25	6/6/2025	34,162	Federal	34,162

American Rescue Plan (ARP) Act of 2021 - Airport Rescue Grants	2021-25	8/19/2025	148,000	Federal	148,000
TOTAL TRANSPORTATION			\$ 150,048,787		\$ 52,611,522
Interlibrary Loan Program (ILL)	2022-23	7/31/2023	35,000	State	35,000
Texas Reads Grant	2022-23	8/31/2023	7,252	State	7,252
Green Ribbon Grant	2021-23	TBD	773,666	State	313,110
NCTCOG-Solid Waste Implementation Grant-Parks & Recreation	2021-22	10/1/2022	199,836	State	199,836
NCTCOG-Solid Waste Implementation Grant-Solid Waste	2021-22	10/1/2022	60,723	State	60,723
Governor's Community Achievement Award	2021-24	9/30/2024	290,000	State	290,000
American Rescue Plan (ARP) Act of 2021	2021-24	12/31/2026	23,290,438	Federal	18,259,252
Miscellaneous New Grants	2022-23	TBD	450,000	Federal and/or State	1,400,000
TOTAL OTHER			\$ 25,106,915		\$ 20,565,173
GRAND TOTAL			\$ 196,145,387		\$ 84,817,622
Non- Capital Grants			46,096,600		32,206,100
Capital Grants			150,048,787		52,611,522
Grant Total			\$ 196,145,387		\$ 84,817,622

HUMAN SERVICES FUNDING

2021-22		2022-23 Funding Source			2022-23
Agency	Contributions	General Fund	CDBG	ARPA	Recommendations
CASA of Denton County	\$ 36,000	\$ 36,000	\$ -	\$ -	\$ 36,000
Children's Advocacy Center for North Texas, Inc.	\$ 85,000	\$ -	\$ -	\$ 50,000	\$ 50,000
Chisholm Trail RSVP	\$ 9,250	\$ 9,250	\$ -	\$ -	\$ 9,250
City of Denton - Parks & Recreation (Summer Camp)	\$ 45,000	\$ -	\$ 43,859	\$ -	\$ 43,859
Communities in Schools of North Texas, Inc.	\$ 34,000	\$ 34,000	\$ -	\$ -	\$ 34,000
Denton Christian Preschool	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ 30,000
Denton City County Day School	\$ 45,000	\$ -	\$ 45,000	\$ -	\$ 45,000
Denton County Friends of the Family	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ 50,000
Denton County MHMR	\$ 28,000	\$ 28,000	\$ -	\$ -	\$ 28,000
Fred Moore Day Nursery School	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Grace Like Rain, Inc.	\$ 30,000	\$ 75,000	\$ -	\$ -	\$ 75,000
Health Services of North Texas, Inc.	\$ 75,000	\$ -	\$ -	\$ 75,000	\$ 75,000
North Texas Solutions for Recovery, Inc.	\$ 45,000	\$ 100,000	\$ -	\$ -	\$ 100,000
Opening Doors International Services, Inc.	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000
Our Daily Bread, Inc.	\$ 90,000	\$ -	\$ -	\$ 90,000	\$ 90,000
PediPlace	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ 25,000
SPAN, Inc.	\$ 25,500	\$ 13,000	\$ -	\$ 13,000	\$ 26,000
The Salvation Army - Denton	\$ 35,000	\$ -	\$ -	\$ 35,000	\$ 35,000
SUBTOTAL HUMAN SERVICES GRANT	\$ 722,750	\$ 362,250	\$ 138,859	\$ 263,000	\$ 764,109
Children's Advocacy Center for North Texas, Inc. ¹	\$ 141,950	\$ 189,975	\$ -		\$ 189,975
SUBTOTAL OTHER SOCIAL SERVICES	\$ 141,950	\$ 189,975	\$ -	\$ -	\$ 189,975
Interfaith ² Utility Assistance Program	\$ 125,000	\$ 175,000	\$ -	\$ -	\$ 175,000
Barriers Fund (United Way)	\$ 40,000	\$ 80,000			\$ 80,000
Enhanced Shelter (Our Daily Bread & Monsignor King Homeless Center)	\$ 400,000	\$ 400,000			\$ 400,000
Homelessness Initiatives (United Way)	\$ 80,000	\$ 80,000			\$ 80,000
Rapid Rehousing (Our Daily Bread & Monsignor King Homeless Center)	\$ 100,000	\$ -			\$ -
Street Outreach (Giving Hope, Inc.)	\$ 64,600	\$ 128,450			\$ 128,450
Homeless Management Information System (HMIS)	\$ 18,850	\$ 15,000			\$ 15,000
SUBTOTAL HOMELESS INITIATIVES	\$ 828,450	\$ 878,450	\$ -	\$ -	\$ 878,450
Community Development Support Costs	969,778	1,456,254	-	-	-
TOTAL	\$ 2,662,928	\$ 2,886,929	\$ 138,859	\$ 263,000	\$ 1,832,534

Note 1: Funding for the Children's Advocacy Center is \$189,975 and is reflected in the Police Department FY 2022-23 Contributions budget for Fairshare.

Note 2: Funding for Interfaith is \$175,000 and is reflected in the Customer Service FY 2022-23 budget.



2021 Stream Clean event



City of Denton logo painted on field

Capital Improvement Program (CIP) FY 2022 - 2023 Proposed Capital Budget

The Capital Improvement Program (CIP) represents the City's plan for infrastructure and equipment funding. The CIP is reviewed each year to reflect changing priorities, as well as to assess the impact of capital projects on operating budgets and for project scheduling and coordination.

The CIP adopted budget appropriates all available programmed funds and planned issuances of new General Obligation Bonds (GOs) and Certificates of Obligation (COs). Total existing appropriated funds in the amount of \$429.8 million include unspent bond proceeds, internal revenue transfers and outside contributions which may be encumbered but not yet expended. Proposed planned new funding for FY 2022-23 is \$308.9 million, which includes cost participation. Provided below is a summary of the total preliminary FY 2022-23 CIP capital budget. Further CIP detail for planned issuances is provided in the following pages for each division.

DIVISION	TOTAL CURRENT APPROPRIATED		PROPOSED NEW FUNDING					FY 22-23 TOTAL
			EXTERNAL FUNDING ¹	REVENUE FUNDING	IMPACT FEE FUNDING	GO ISSUANCES	CO ISSUANCES	
General Government	\$	214,126	\$ -	\$ 6,762	\$ 12,500	\$ 34,355	\$ 32,426	\$ 300,168
Electric		83,272	4,400	1,150	-	-	72,962	161,783
Water		59,832	6,200	11,285	3,500	-	32,688	113,504
Wastewater		59,480	22,648	5,058	250	-	40,948	128,384
Solid Waste		10,253	-	3,545	-	-	16,000	29,798
Airport		2,897	-	-	-	-	2,220	5,117
TOTAL	\$	429,860	\$ 33,248	\$ 27,800	\$ 16,250	\$ 34,355	\$ 197,243	\$ 738,755

¹Aid in Construction/Cost Participation.

²All figures in this document are in thousands ('000's).

Funding Table Definitions

Total Current Appropriated

This column represents the amount of existing funding set aside for a specific and particular purpose in projects which may be encumbered, but not yet expended.

External Funding

This column represents funding received from an outside agency. For FY 22-23 the entirety of the column is aid-in-construction funds.

Revenue Funding

This column represents the amount of funding the City will transfer into projects as revenue becomes available during the fiscal year. This can include property or sales tax receipts, or other sources of revenue such as fees and fines.

Impact Fee Funding

This column represents revenue collected by the City to offset the cost of providing additional public services for a new development.

GO Issuance

This column represents bond proceeds whose principal and interest are paid from either property tax or revenue. The issuance of GOs must be approved by voters.

CO Issuance

This column represents bond proceeds whose principal and interest are paid from either property tax or revenue. The issuance of COs does not require voter approval but are restrictive in their use to specific public purposes such as public safety, parks, vehicles, utility systems, and airports.

**Proposed Capital Improvement Program
General Government Summary
Cash Requirements
(In Thousands)**

CATEGORY	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
2019 Bond Election (Proposition 1) - Streets	\$ 34,355	\$ 35,600	\$ 18,900	\$ -	\$ -	\$ 88,855
General Obligation Bonds	\$ 34,355	\$ 35,600	\$ 18,900	\$ -	\$ -	\$ 88,855
General Government - Fleet Management Software	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
General Government - Fleet Fuel Infrastructure Updates	300	650	-	-	-	950
General Government - Finance ERP Replacement	2,000	4,500	4,500	-	-	11,000
General Government - Facility Maintenance Program ¹	4,000	4,000	4,000	4,000	4,000	20,000
General Government - Facility Security System Updates	680	80	80	80	80	1,000
General Government - Facility ADA Upgrades	722	1,069	1,310	1,298	1,190	5,589
General Government - Parks ADA Upgrades & Improvements	770	689	498	825	441	3,223
General Government - Parks Inclusive Playground Design	200	-	-	-	-	200
General Government - Parks Parkside Playground	280	-	-	-	-	280
General Government - Traffic Improvements	1,168	448	448	448	448	2,960
General Government - Vehicle/Equipment Additions ²	1,660	2,500	-	-	-	4,160
General Government - Vehicle/Equipment Replacements	3,802	4,956	4,396	5,564	3,342	22,060
General Government - Fire Station No. 9: Airport	13,100	-	-	-	-	13,100
General Government - Fire Station: Legends Ranch	-	-	-	500	15,000	15,500
General Government - Drainage Improvements	1,500	-	-	-	-	1,500
General Government - Technology Services Software/Hardware	1,244	6,763	3,219	3,943	2,234	17,404
Certificates of Obligation	\$ 32,426	\$ 25,655	\$ 18,451	\$ 16,658	\$ 26,735	\$ 119,926
General Fund - Streets Fund	\$ 5,400	\$ 5,700	\$ 6,000	\$ 6,300	\$ 6,600	\$ 30,000
General Fund - Bike Lanes	200	200	200	200	200	1,000
General Fund - Parks Maintenance	300	425	709	931	376	2,741
General Government - Technology Services ³	341	-	-	-	-	341
General Government - Facility Security Upgrades ³	521	-	-	-	-	521
Revenue Funded	\$ 6,762	\$ 6,325	\$ 6,909	\$ 7,431	\$ 7,176	\$ 34,603
General Government - Street Improvements	\$ 12,500	\$ 3,675	\$ 3,850	\$ 4,000	\$ 4,200	\$ 28,225
Impact Fees	\$ 12,500	\$ 3,675	\$ 3,850	\$ 4,000	\$ 4,200	\$ 28,225
GRAND TOTAL	\$ 86,043	\$ 71,255	\$ 48,110	\$ 28,089	\$ 38,111	\$ 271,609
Revenue Funded	\$ 6,762	\$ 6,325	\$ 6,909	\$ 7,431	\$ 7,176	\$ 34,603
Impact Fees	12,500	3,675	3,850	4,000	4,200	28,225
General Obligation Bonds	34,355	35,600	18,900	-	-	88,855
Certificates of Obligation	32,426	25,655	18,451	16,658	26,735	119,926
GRAND TOTAL	\$ 86,043	\$ 71,255	\$ 48,110	\$ 28,089	\$ 38,111	\$ 271,609
Total Current Appropriated	\$ 214,126					
GENERAL GOVERNMENT TOTAL	\$ 300,168					

¹ Facility Maintenance Program is for HVAC, Flooring, Roof Replacements and Facility Improvements.

² All new vehicles are submitted as supplemental requests.

³ Funding via transfers from end user departments. Unencumbered funding identified in projects will be utilized first. The figure above for FY 22-23 represents total requested funding exclusive of existing project dollars.

***Proposed Capital Improvement Program
Utility / Enterprise Summary
Cash Requirements
(In Thousands)***

UTILITY / ENTERPRISE	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Electric	\$ 79,723	\$ 46,384	\$ 33,895	\$ 41,500	\$ 23,861	\$ 225,363
Water	54,031	47,230	57,300	37,851	26,953	223,365
Wastewater	70,576	72,070	40,684	32,040	23,609	238,978
Solid Waste	23,235	8,810	6,450	9,732	4,500	52,727
Airport	2,220	-	-	-	-	2,220
Total Preliminary Projects	\$ 229,784	\$ 174,495	\$ 138,329	\$ 121,123	\$ 78,922	\$ 742,653
Certificates of Obligation	\$ 164,817	\$ 143,496	\$ 103,265	\$ 88,232	\$ 50,533	\$ 550,343
Revenue Funded Capital	21,038	18,909	20,707	16,582	17,388	94,624
Cost Participation	33,248	2,650	5,600	6,650	1,220	49,368
Impact Fee Funding	3,750	3,250	3,250	3,250	3,250	16,750
Vehicle Replacement Fund	6,932	6,189	5,507	6,409	6,531	31,568
Total Funding	\$ 229,784	\$ 174,495	\$ 138,329	\$ 121,123	\$ 78,922	\$ 742,653
Total Current Appropriated	\$ 208,802					
UTILITY / ENTERPRISE TOTAL	\$ 438,587					

**Proposed Capital Improvement Program
Electric Summary
Cash Requirements
(In Thousands)**

5-Year Summary - Project Category

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Automated Meter Reading	\$ 1,102	\$ 1,135	\$ 1,169	\$ 1,204	\$ 1,240	\$ 5,849
Distribution Substations	10,830	3,400	1,100	7,100	3,110	25,540
Distribution Transformers	2,400	2,400	2,400	2,400	2,400	12,000
Feeder Extensions & Improvements	12,640	7,000	4,470	4,023	3,400	31,533
New Residential & Commercial	5,000	3,912	2,939	2,967	2,996	17,814
Over to Under Conversions	500	-	-	-	-	500
Power Factor Improvement	500	200	100	100	100	1,000
Street Lighting	3,000	2,000	1,000	1,000	1,000	8,000
Plant Production	2,200	-	-	-	-	2,200
Technology - Software & Hardware	5,625	2,746	571	300	100	9,343
Electric Relocations	6,500	3,500	2,500	1,500	1,500	15,500
Vehicles	1,211	902	761	1,687	995	5,556
Subtotal - Distribution	51,508	27,194	17,010	22,280	16,841	134,833
Transmission Lines	\$ 10,900	\$ 4,525	\$ 11,860	\$ 11,020	\$ 2,370	\$ 40,675
Transmission Substation	17,315	14,665	5,025	8,200	4,650	49,855
Subtotal - Transmission	28,215	19,190	16,885	19,220	7,020	90,530
GRAND TOTAL	\$ 79,723	\$ 46,384	\$ 33,895	\$ 41,500	\$ 23,861	\$ 225,363

5-Year Summary - Funding Source

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Debt Funded Capital	\$ 72,962	\$ 42,332	\$ 27,034	\$ 32,663	\$ 20,836	195,827
Revenue Funded Capital	1,150	500	500	500	810	3,460
Cost Participation	4,400	2,650	5,600	6,650	1,220	20,520
Vehicle Replacement Fund ¹	1,211	902	761	1,687	995	5,556
GRAND TOTAL	\$ 79,723	\$ 46,384	\$ 33,895	\$ 41,500	\$ 23,861	\$ 225,363

Total Current Appropriated \$ 82,061

FY 2022-23 Preliminary Total **\$ 161,783**

¹ Shown for transparency. Vehicles are funded from the vehicle replacement account (current appropriated).

**Proposed Capital Improvement Program
Water Summary
Cash Requirements
(In Thousands)**

5-Year Summary - Project Category

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Booster Station	\$ 200	\$ 1,433	\$ 700	\$ 949	\$ 200	\$ 3,481
Engineering	200	-	-	-	-	200
Field Service Replacement	2,933	3,021	3,112	3,205	3,301	15,572
Miscellaneous	1,773	7,416	7,590	6,599	607	23,985
Oversize Lines	200	200	200	200	200	1,000
Replace Lines	19,888	18,417	15,389	4,500	2,000	60,194
Taps, Fire Hydrants, & Meters	1,248	1,259	1,270	1,281	1,292	6,350
Transmission Lines	12,500	5,500	16,757	15,440	18,157	68,354
Plant Improvements	14,730	9,250	11,700	5,000	450	41,130
Vehicles	359	734	582	678	745	3,098
GRAND TOTAL	\$ 54,031	\$ 47,230	\$ 57,300	\$ 37,851	\$ 26,953	\$ 223,365

5-Year Summary - Funding Source

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Debt Funded Capital	\$ 32,688	\$ 32,385	\$ 41,045	\$ 24,389	\$ 12,799	143,305
Revenue Funded Capital	11,285	11,111	12,673	9,784	10,409	55,262
Cost Participation	6,200	-	-	-	-	6,200
Impact Fee Funding ¹	3,500	3,000	3,000	3,000	3,000	15,500
Vehicle Replacement Fund ²	359	734	582	678	745	3,098
GRAND TOTAL	\$ 54,031	\$ 47,230	\$ 57,300	\$ 37,851	\$ 26,953	\$ 223,365

Total Current Appropriated \$ 59,473

FY 2022-23 Preliminary Total **\$ 113,504**

¹ Estimated impact fees available to reduce debt issuance.

² Shown for transparency. Vehicles are funded from the vehicle replacement account (current appropriated).

***Proposed Capital Improvement Program
Solid Waste Summary
Cash Requirements
(In Thousands)***

5-Year Summary - Project Category

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Structural	\$ 4,900	\$ 2,000	\$ -	\$ 5,000	\$ -	\$ 11,900
Disposal / Landfill	2,000	2,950	3,450	1,500	1,500	11,400
Building Construction	10,500	-	-	-	-	10,500
Vehicles	5,835	3,860	3,000	3,232	3,000	18,927
GRAND TOTAL	\$ 23,235	\$ 8,810	\$ 6,450	\$ 9,732	\$ 4,500	\$ 52,727

5-Year Summary - Funding Source

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Debt Funded Capital	\$ 16,000	\$ 3,000	\$ 450	\$ 5,000	\$ -	24,450
Revenue Funded Capital	3,545	2,810	3,000	1,732	1,500	12,587
Vehicle Replacement Fund ¹	3,690	3,000	3,000	3,000	3,000	15,690
GRAND TOTAL	\$ 23,235	\$ 8,810	\$ 6,450	\$ 9,732	\$ 4,500	\$ 52,727

Total Current Appropriated \$ 10,253

FY 2022-23 Preliminary Total **\$ 33,488**

¹ Actual transfer to vehicle replacement account for FY 22-23.

***Proposed Capital Improvement Program
Airport Summary
Cash Requirements
(In Thousands)***

5-Year Summary - Project Category

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Airport Infrastructure	\$ 1,800	\$ -	\$ -	\$ -	\$ -	\$ 1,800
Vehicles & Equipment	420	-	-	-	-	420
GRAND TOTAL	\$ 2,220	\$ -	\$ -	\$ -	\$ -	\$ 2,220

5-Year Summary - Funding Source

	2022-23	2023-24	2024-25	2025-26	2026-27	TOTAL
Debt Funded Capital	\$ 2,220	\$ -	\$ -	\$ -	\$ -	\$ 2,220
GRAND TOTAL	\$ 2,220	\$ -	\$ -	\$ -	\$ -	\$ 2,220

Total Current Appropriated \$ 2,897

FY 2022-23 Preliminary Total **\$ 5,117**