



# FY 2022-23 City Manager's Proposed Budget

August 6, 2022



# Presentation Objective

- Present an overview of budget structure and budget process
- Budget Assumptions
- Tax Rate and Revenue Assumptions
- General Fund
- Internal Service and Special Revenue Funds
- Utility Budgets
- Capital Budget
- Next steps

# Budget Calendar

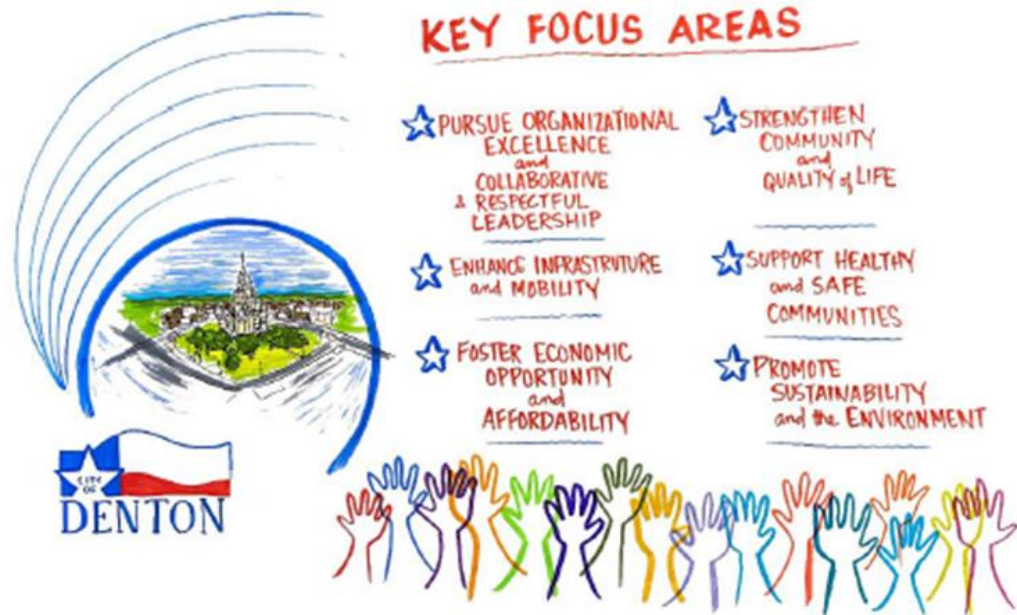
## CIP Budget Calendar

Date	Action
<b>December 10</b>	CIP Budget Kick-off
<b>January 21</b>	Call for CIP Projects Due to Finance
<b>February</b>	CIP Review Meetings – Departments & Finance
<b>March 15</b>	CIP Revisions Due to Finance
<b>March 16-31</b>	Finance meeting with CMO & Executive Staff to prioritize projects.
<b>April</b>	Budget staff draft CIP budget document
<b>May</b>	Draft CIP budget document and preliminary supplemental list presented to CMO and Executive Staff
<b>June – July</b>	Finance provides PUB & City Council periodic Budget Updates
<b>August 6</b>	Budget Workshop with City Council – departments present supplementals & are available to answer questions
<b>September 27</b>	City Council adopts CIP and Operating budget for FY 2022-23, tax rate, utility rates and other fee schedules

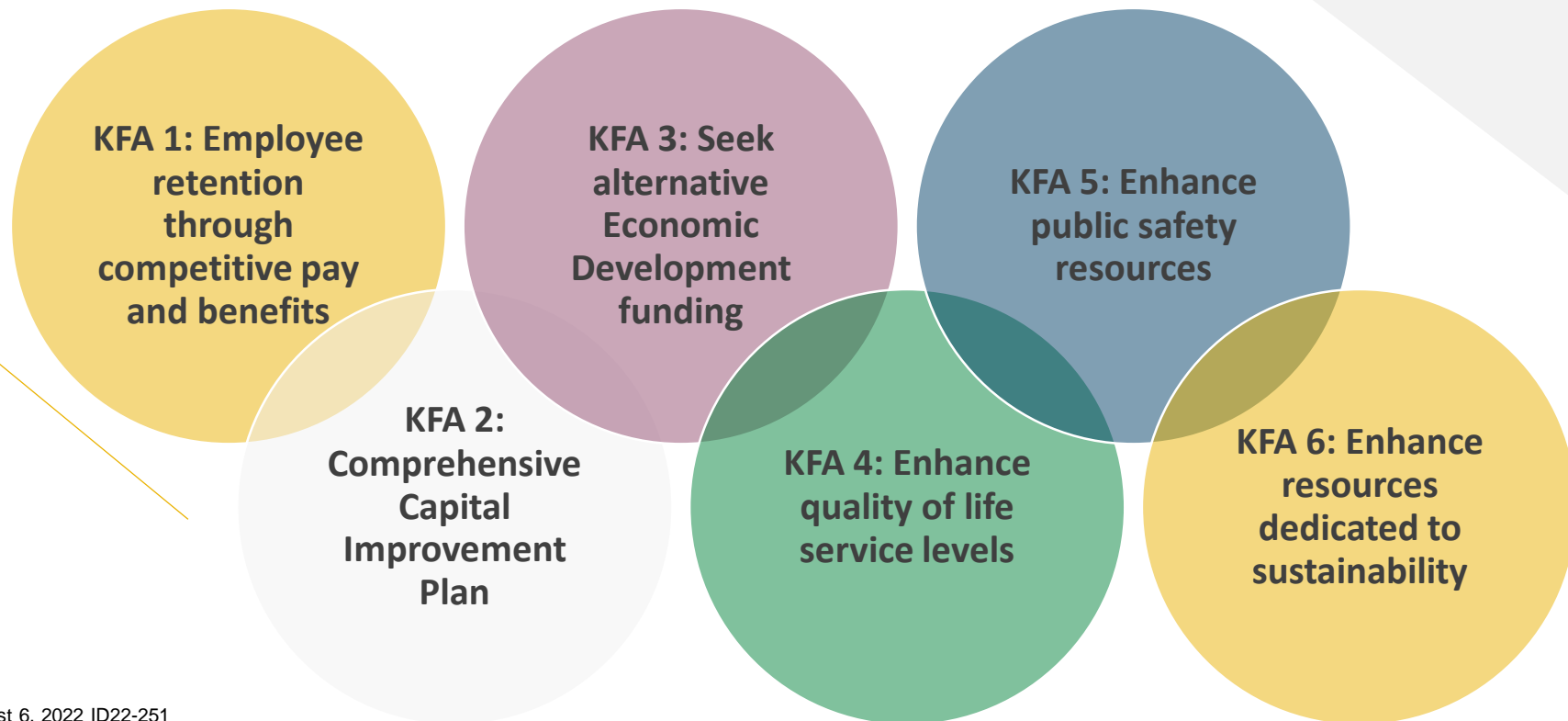
## Operating Budget Calendar

Date	Action
<b>February 22-25</b>	Operating Budget Kick-off
<b>March 1-7</b>	Budget Prep Workshops Available
<b>March 25</b>	Operating Budgets Due (see checklist on pg. 12)
<b>March 28 – April 8</b>	Finance Review and Analysis
<b>April 11 - 22</b>	Operating Budget Review Meetings – Departments & Finance
<b>April 26</b>	Final Revisions due to Finance

# FY 2022-23 Key Focus Areas



# Key Focus Areas Summary





# Financial Assumptions & Forecast

# Tax Rate Definitions

## Tax Rate

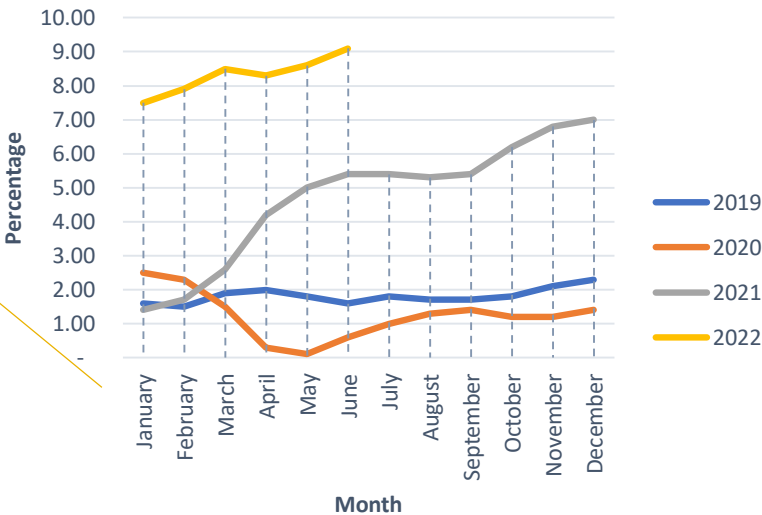
1. M&O Rate – Maintenance and Operations Rate  
General Fund operations
2. I&S Rate – Interest and Sinking Rate, also referred to as debt rate  
General Government debt service

- **No-New-Revenue** - calculated rate that would provide the City with about the same amount of revenue it received in the year before on properties taxed in both years. If property values rise, the NNR tax rate goes down and vice versa.
- **Voter Approval Rate** - calculated maximum rate allowed by law without voter approval.

# Economic and Growth Factors

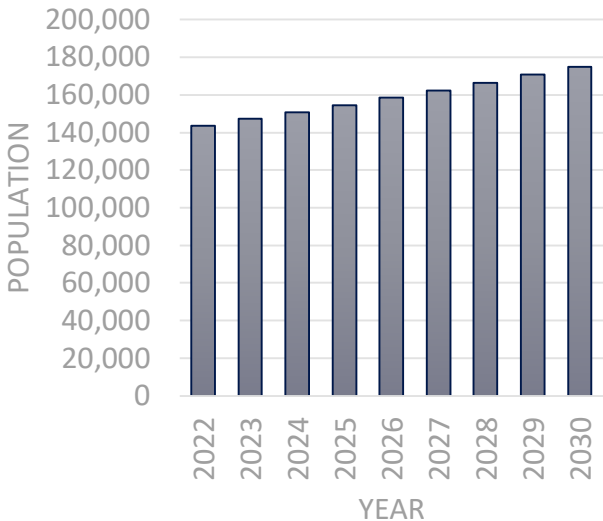
9.1%

Inflation Rate (June 2022)



22%

City of Denton Forecasted  
Population Growth 2022-2030





# Compensation & Benefits Assumptions

## Compensation

- Salary Adjustments
  - 3% COLA + 2% Merit (one-time) in FY 2022-23
  - 3% in FY 2024 - 2027
- Compensation Study
  - Expected completion mid-year FY 2022-23
  - Adjustments programmed in for salary adjustments as a result of study

## Benefits

### Health Insurance

- Assumes no change to City contributions
- No increase to employee contribution rates

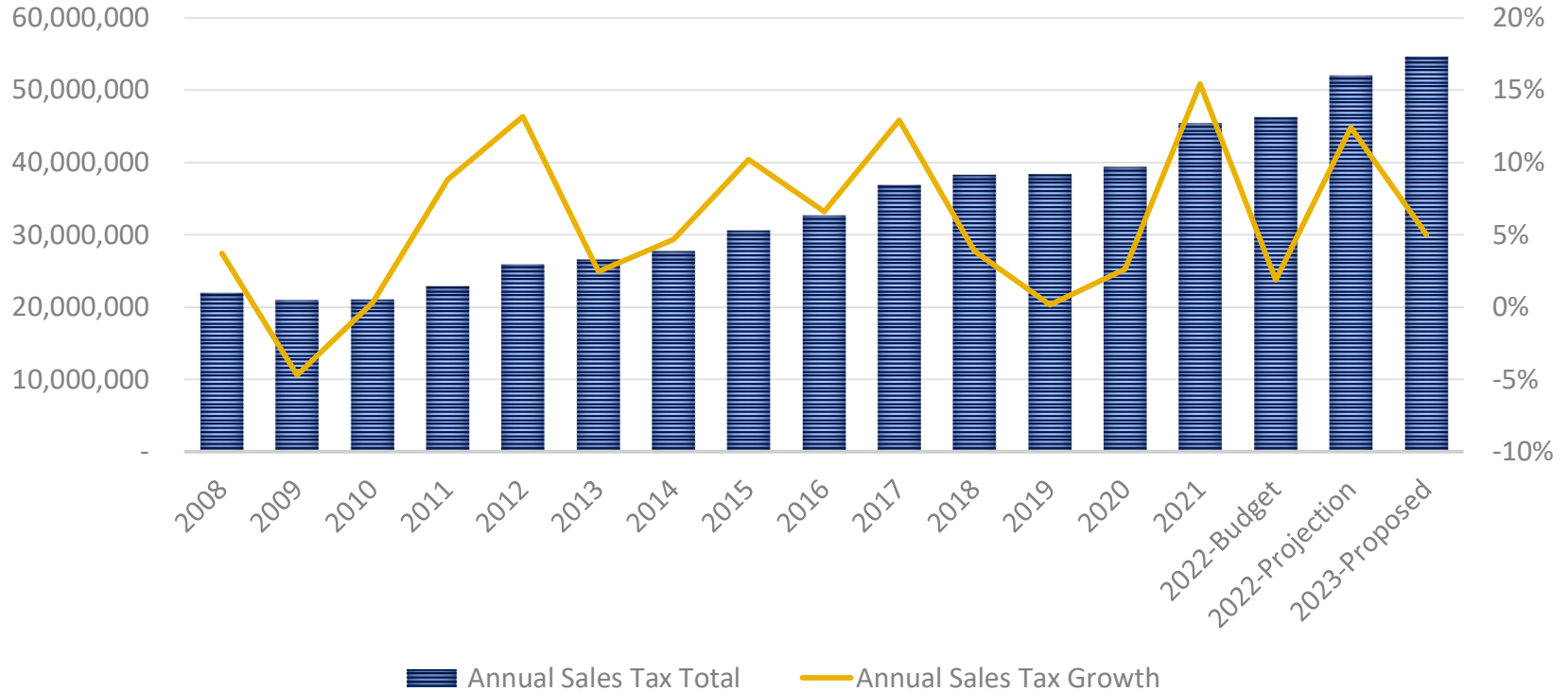
### Retirement

- TMRS rate increase from 17.65% to 18.15%
- Fire pension remains at 18.5%

# Assumptions for General Fund

- Assessed Values
  - FY 2022/23 – 19% increase from previous year
  - FY 2023/24 and future – Assumes reduced M&O tax rate to correspond with AV Increases
  - 99% Collection Rate
  - **Total proposed tax rate of \$0.555682 (decrease of 1.0 cent)**
- Sales Tax
  - FY 2022-23 – 5% above the revised estimate for FY 2021-22
  - FY 2022-23 and beyond – 3% increase
- Return on Investment (ROI)
  - Maintains 6% ROI for Electric Fund
- Franchise Fees
  - Transfer of \$15.1 million to Streets Improvement Fund (increase of \$623,672)

# Sales Tax History

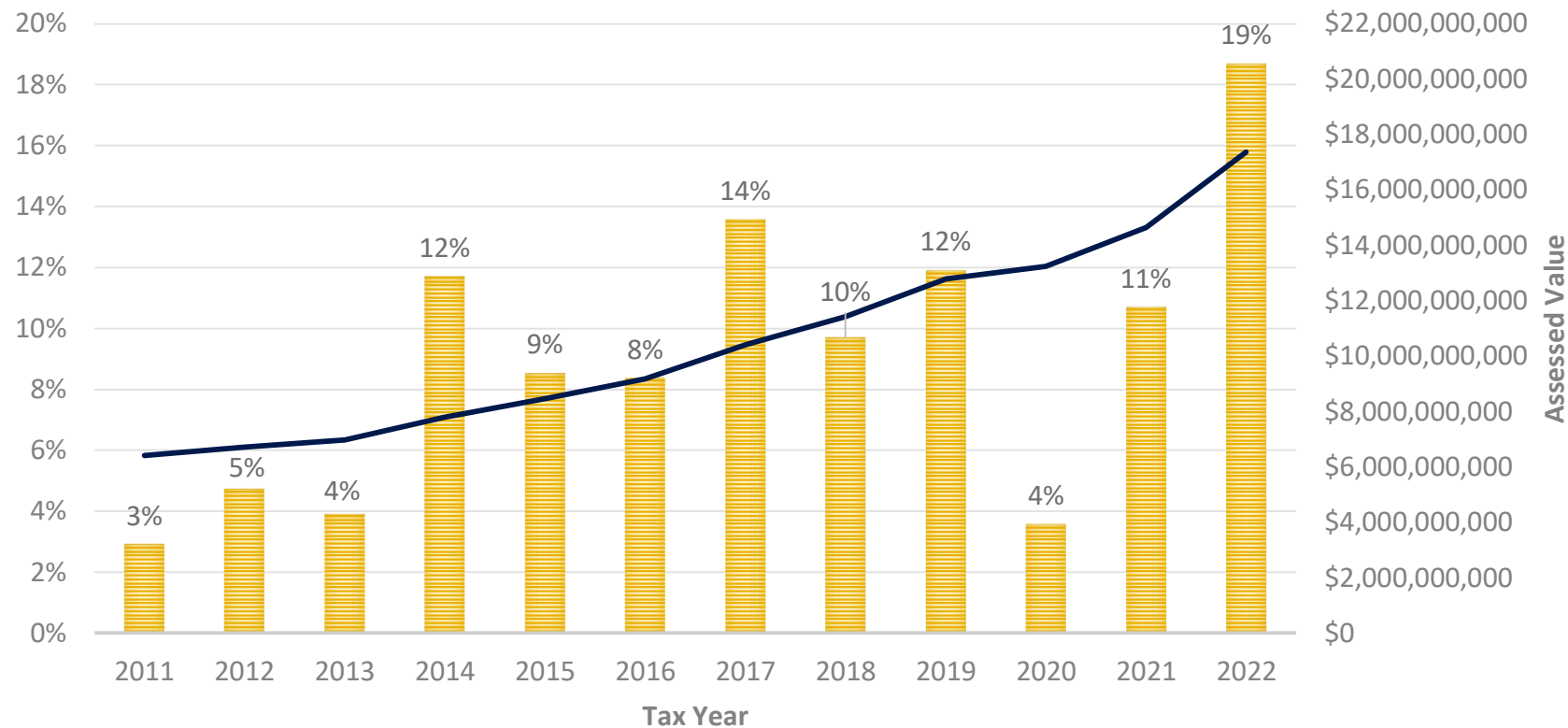


# Appraised Values

Tax Year	2017	2018	2019	2020	2021	2022
Final Value (\$Billions)	\$ 10.3	\$11.3	\$ 12.6	\$ 13.6	\$14.4	\$17.1
Value Change (\$Millions)	\$1,214.6	\$984.8	\$1,303.6	\$961.1	\$820.9	\$2,694.3
Percent Change	13.6%	9.7%	10.4%	5.8%	7.9%	19%

- Total Certified Appraised Value is \$17.1 billion (excluding TIRZ)
  - 19% increase compared to 2021 value of \$14.4 billion
  - \$2.7 billion increase in value
    - \$562 million in new value
    - \$2.1 billion from change in existing properties
- Excluding frozen values (\$2,111,900,001), Certified appraisal is \$15 billion
- Average homestead value increased from \$275,361 to \$307,283

# Assessed Value History



# Assessed Value and Tax Rate Assumptions

- The City received Certified Estimates instead of Certified Totals from the Denton County Appraisal District (DCAD).
- If the Appraisal District has not approved appraisal records, the Chief Appraiser shall provide a certified estimate.
- Assessed values increased 19% from FY 2021-22, however, 11% of properties are still in review.
- The high percentage of protest creates uncertainty in total assessed values and revenues.

Values as of Certified Total or Certified Estimate ~ July 25 <sup>th</sup> Each Year				
Fiscal Year	Certified Value*	Total ARB Value	Total Assessed Value	Properties In Review
2022-23	\$15,526,387,812	\$1,834,872,127	\$17,361,259,939	11%
2021-22	\$13,828,457,000	\$811,257,679	\$14,639,714,679	6%
2020-21	\$8,563,757,277	\$5,930,330,015	\$14,494,087,292	41%
2019-20	\$12,545,128,503	\$244,259,543	\$12,789,388,046	2%
2018-19	\$10,936,139,629	\$491,429,271	\$11,427,568,900	4%

# Assessed Value Assumptions

- Since July 25, 2021, the City's certified value has increased 19% or \$2.7 billion.
- The proposed budget is based on 80% of the \$1.8 billion under review returning to the total certified value.
- The proposed budget anticipates a collection rate of 99%.
- In FY 2020-21, protest values were upheld at 75%.

	Assessed Values*		
	75% Scenario	80% Proposed Budget	85% Scenario
Certified Value	\$15,526,387,812	\$15,526,387,812	\$15,526,387,812
Protest Value	\$1,379,154,095	\$1,467,897,702	\$1,559,641,308
<b>Total AV</b>	<b>\$16,905,541,907</b>	<b>\$16,994,285,514</b>	<b>\$17,086,029,120</b>
Proposed Tax Rate	\$0.55568	\$0.55568	\$0.55568
<b>Total Levy Difference from Proposed Budget</b>	<b>(\$320,804)</b>	<b>\$0</b>	<b>\$320,804</b>

# Tax Rate

## Proposed Tax Rate

Maintenance & Operation	\$0.351432 / \$100
<u>Debt Service</u>	<u>\$0.204250 / \$100</u>
<b>Total Proposed Tax Rate</b>	<b>\$0.555682 / \$100</b>

## Required Tax Rate for FY23 Baseline Budget (including FY22 Mid-Year Amendments)

Maintenance & Operation	\$0.325332 / \$100
<u>Debt Service</u>	<u>\$0.204250 / \$100</u>
Total Required Tax Rate	\$0.529582 / \$100*

*\*Fund Balance below target in future fiscal years*

No-New-Revenue Rate	\$0.511429 / \$100
Voter Approval Rate	\$0.603743 / \$100



# Tax Rate Discussion

	No New Revenue (NNR) Tax Rate	FY 23 Baseline + FY 22 Budget Amendment	Tier 1	Tier 2	Proposed Tax Rate (Tier 3)
Tax Rate	\$0.511429	\$0.529582	\$0.540682	\$0.545682	<b>\$0.55568</b>
General Fund Revenue	\$175,508,624	\$178,149,063	\$179,763,611	\$180,490,884	\$181,945,431
General Fund Expenses*	\$178,139,972	\$178,139,972	\$178,139,972	\$178,139,972	\$178,139,972
FY 2023 Supplementals	\$0	\$0	\$1,563,554	\$2,534,596	\$3,387,274
Net	<b>(\$2,631,348)*</b>	<b>\$9,091*</b>	<b>\$60,085*</b>	<b>\$(183,684)*</b>	<b>\$418,185</b>

# Tax Rate Discussion

Fiscal Year	Operations Rate	Debt Rate	Total Rate	Average Taxable Value	Average Tax Bill
<b>2023</b>	<b>\$0.35143</b>	<b>\$0.20425</b>	<b>\$0.55568</b>	<b>\$307,283</b>	<b>\$1,708</b>
2022	\$0.35030	\$0.21538	\$0.56568	\$275,361	\$1,558
2021	\$0.38036	\$0.21009	\$0.59045	\$259,097	\$1,530
2020	\$0.38536	\$0.20509	\$0.59045	\$248,909	\$1,470
2019	\$0.40543	\$0.21505	\$0.62048	\$233,165	\$1,447
2018	\$0.43031	\$0.20755	\$0.63786	\$214,376	\$1,366
2017	\$0.46674	\$0.21660	\$0.68334	\$197,379	\$1,349

[Proposed Rate](#)

- The proposed budget includes a tax rate equal to \$0.555682. Of this amount, \$0.351432 is provided to operation and maintenance expense and \$0.204250 for debt.
- The maintenance and operations rate increased by \$0.001, and the debt service rate will decrease by \$0.011, as a result of the increase in assessed values.
- The average residential property owner will see a **\$12.50/month** or **\$150/year** increase in their City property taxes.

# General Fund Forecast

	FY 2020-21 Actual	FY 2021-22 Budget	FY 2021-22 Forecast	FY 2022-23 Proposed	FY 2023-2024 Projected	FY 2024-25 Projected	FY 2025-2026 Projected	FY 2026-2027 Projected
<b>Beginning Fund Balance</b>	\$ 33,782,211	\$ 39,013,842	\$ 38,499,990	\$ 40,400,516	\$ 40,818,701	\$ 41,115,336	\$ 41,449,465	\$ 42,129,358
Property Tax	49,495,424	49,727,138	49,306,801	56,993,689	59,094,738	61,340,984	63,745,228	66,321,625
Sales Tax	45,404,857	46,246,938	51,992,420	54,592,041	56,229,802	57,916,696	59,654,197	61,443,823
Other Revenues	52,893,554	54,351,492	52,247,753	56,385,993	56,904,357	57,765,387	57,948,782	59,308,858
Data Center Revenue				13,973,708	13,973,708	13,973,708	13,973,708	13,973,708
<b>Total Revenues</b>	\$ 147,793,835	\$ 150,325,568	\$ 153,546,974	\$ 181,945,431	\$ 186,202,605	\$ 190,996,775	\$ 195,321,914	\$ 201,048,014
Personnel Services	\$ 97,632,313	\$ 103,465,424	\$ 101,678,916	\$ 109,898,555	\$ 112,749,676	\$ 115,851,115	\$ 118,105,714	\$ 121,805,970
Maintenance & Operations	25,146,904	26,462,949	24,917,555	30,824,105	32,097,947	32,940,645	33,828,505	34,713,911
Transfers	20,296,840	20,065,369	22,232,984	22,247,843	22,675,751	23,356,023	24,056,704	24,778,405
One-Time Data Center Expenses				13,973,708	13,973,708	13,973,708	13,973,708	13,973,708
Approved Mid-Year Budget Amendments	-	-	1,302,603	1,195,761	1,231,633	1,268,582	1,306,640	1,345,839
One-Time Supplemental Packages	-	-	1,514,390	302,560	-	-	-	-
Recurring Supplemental Packages	-	-	-	3,084,714	3,177,255	3,272,573	3,370,750	3,471,873
<b>Total Expenditures</b>	\$ 143,076,056	\$ 149,993,742	\$ 151,646,448	\$ 181,527,246	\$ 185,905,971	\$ 190,662,646	\$ 194,642,021	\$ 200,089,705
<b>Ending Fund Balance</b>	\$ 38,499,990	\$ 39,345,668	\$ 40,400,516	\$ 40,818,701	\$ 41,115,336	\$ 41,449,465	\$ 42,129,358	\$ 43,087,667
<b>Change in Fund Balance</b>	\$ 4,717,779	\$ 331,826	\$ 1,900,526	\$ 418,185	\$ 296,635	\$ 334,129	\$ 679,893	\$ 958,309
<b>Fund Balance as % of Total Expenditures</b>	26.91%	26.23%	26.64%	24.36%	23.91%	23.46%	23.32%	23.15%

# FY 2022 – One Time Expenses

Department	Program Title	Key Focus Area	Total Cost
Fire	Squad 9 Light Rescue Apparatus	Support Healthy and Safe Communities	\$300,000
Fire	Equipment and Training	Support Healthy and Safe Communities	\$214,011
Planning	Southridge Historic Survey	Strengthen Community and Quality of Life	\$100,000
Planning	Vision Zero Phase 2	Support Healthy and Safe Communities	\$250,000
Finance/Planning	Development Services Fee Study	Pursue Organizational Excellence	\$30,000
Planning	Wayfinding Sign Update	Enhance Infrastructure and Mobility	\$40,000
Building Inspections	Building Plan Scanning	Pursue Organizational Excellence	\$185,000
Parks	New Property Artwork	Strengthen Community and Quality of Life	\$106,246
Libraries	North Branch Library Drive-thru Replacement	Strengthen Community and Quality of Life	\$9,133
Public Affairs	Branding Study	Pursue Organizational Excellence	\$80,000
City Manager	Crisis Communications	Support Healthy and Safe Communities	\$20,000
Economic Development	Business Survey	Strengthen Community and Quality of Life	\$30,000
Traffic	Driver Feedback Signs	Enhance Infrastructure and Mobility	\$50,000
Community Services	Community Service Programs	Foster Economic Opportunity and Affordability	\$100,000
Total			\$1,514,390

# Tax Bill Impact

## Residential Annual Tax and Utility Bill Impact

Tax Impact				
Fiscal Year	2021	2022	2023 - Proposed	Comments
Tax Rate	\$0.59045	\$0.56568	\$0.55568	
Average Taxable Value	\$259,097	\$275,361	\$307,283*	
<b>Average Tax Bill</b>	<b>\$1,530</b>	<b>\$1,558</b>	<b>\$1,708</b>	<b>\$150 Annual Increase</b>
Utility Impact				
Water	\$559	\$531	\$531	No Rate Change
Wastewater	\$378	\$378	\$378	No Rate Change
Electric	\$1,334	\$1,334	\$1,334	No Rate Change
Solid Waste	\$246	\$246	\$246	No Rate Change
<b>Average Utility Bill</b>	<b>\$2,517</b>	<b>\$2,489</b>	<b>\$2,489</b>	
<b>Total Average Bill</b>	<b>\$4,047</b>	<b>\$4,047</b>	<b>\$4,197</b>	<b>\$150.00 Annual Increase</b>

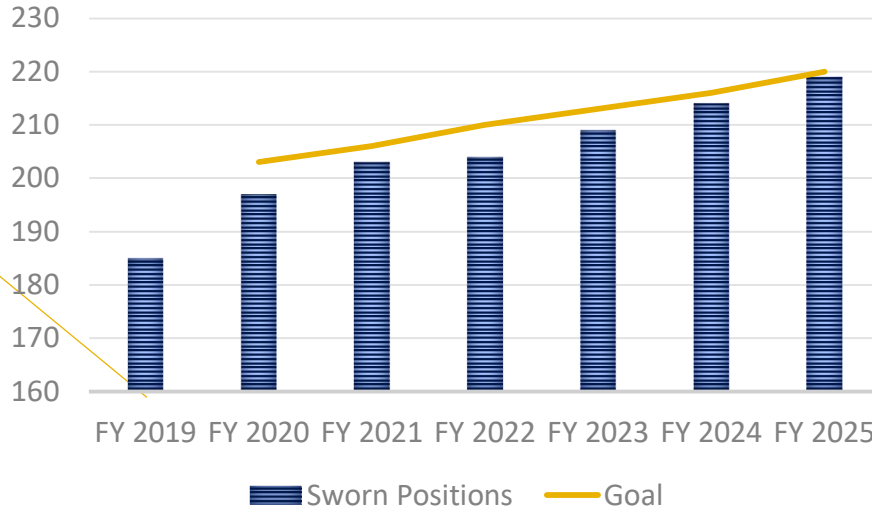


# Public Safety

Support Healthy and Safe  
Communities

# Police Staffing Projection

## SWORN POSITIONS



- Matrix Consulting completed staffing assessment of Police Department in 2019.
- The study recommended staffing levels of 220 sworn positions by 2025 and 236 sworn positions by 2030.
- FY 2022-23 Proposed Budget includes 5 sworn Police Officers.

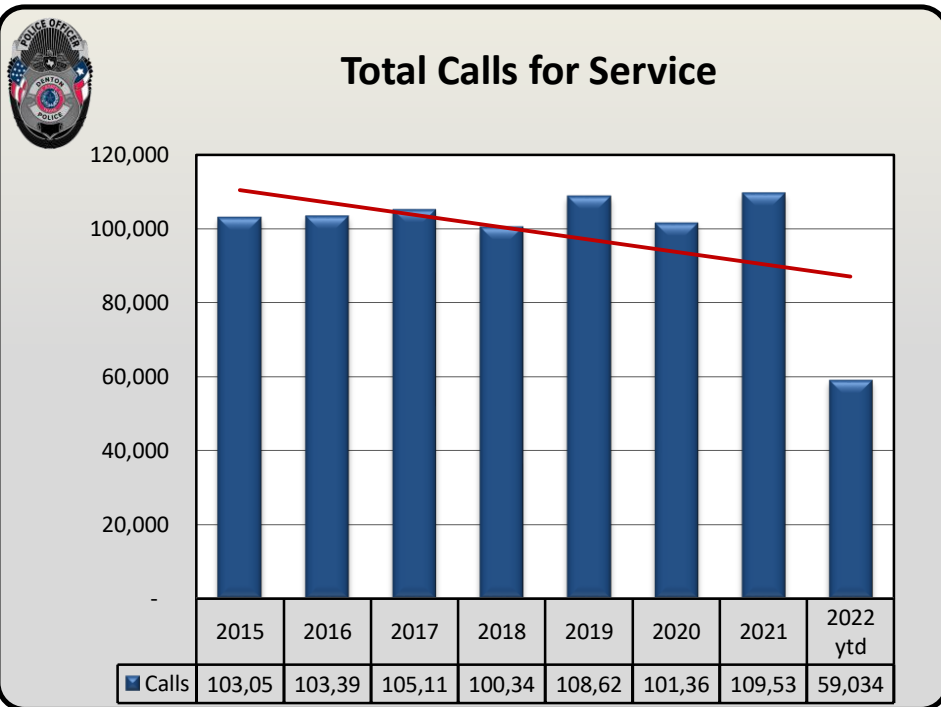
# Position Summary

- 55 positions added to Police Department since FY 2019

Home Business Unit	FY 18-19 Actuals	FY 19-20 Actuals	FY 20-21 Actuals	FY 21-22 Estimate	FY 22-23 Proposed
Administration	32	32	45	29	29
Records	12	12	10	0	0
Support	0	0	0	64.23	71.23
North Patrol	99	103	101	56	56
South Patrol	12	14	13	53	53
Criminal Invest.	39	39	47.5	59	60
Neighborhood Svc.	45.73	48.73	44.23	0	0
Public Safety Com.	30	33.5	41.5	40.5	42.5
Mental Health	0	0	5	13	13
<b>Total</b>	<b>269.73</b>	<b>282.23</b>	<b>307.23</b>	<b>314.73</b>	<b>324.73</b>



# Police Metrics



## 2021 Calls for Service

Dispatched	77,973
Officer-Initiated	31,566
<b>Total</b>	<b>109,539</b>

## 2022 YTD (1/1 to 6/15) Calls for Service

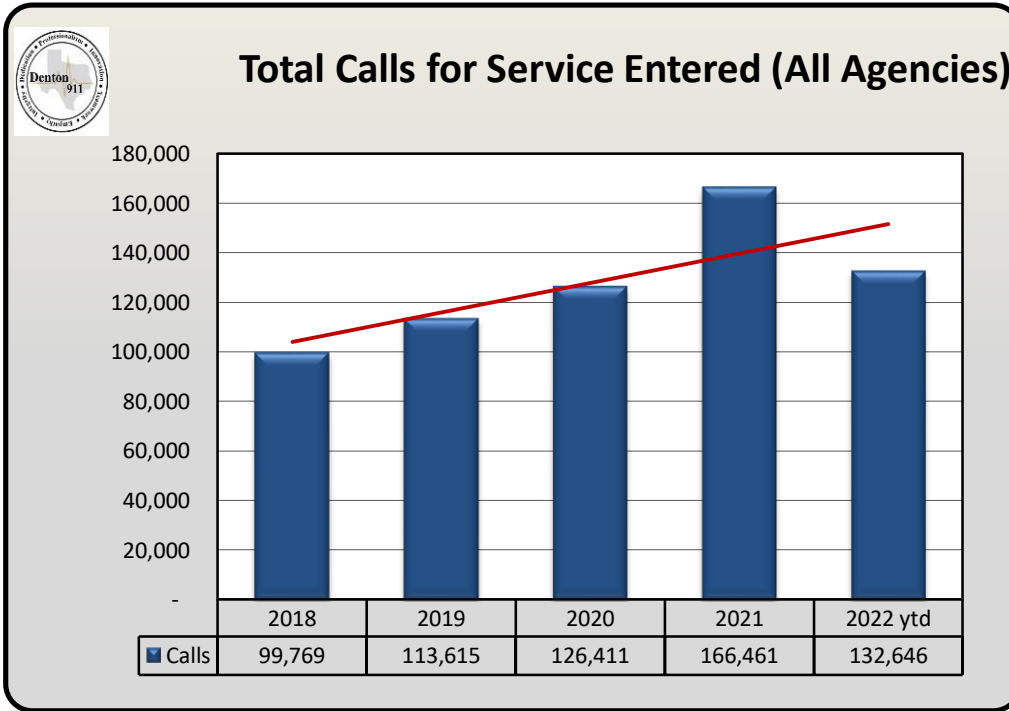
Dispatched	39,718
Officer-Initiated	19,316
<b>Total</b>	<b>59,034</b>

## CIRT by the Numbers

*From May 16, 2021 (launch) to May 31, 2022:*

- **1,168** cases assigned to CIRT pairs
- **2,511** follow-ups conducted
- **282** Emergency Detention Orders (EDOs) completed
- **523** active calls for service in which a clinician was present/on scene
- **2,116** calls for service overall involving mental health or suicidal individuals

# Public Safety Communications



*Increase from 2018 to 2021 of 66.84%*

## 2021 Incoming Phone Calls

9-1-1	92,587
Non-emergency	192,432
<b>Total</b>	<b>285,019</b>

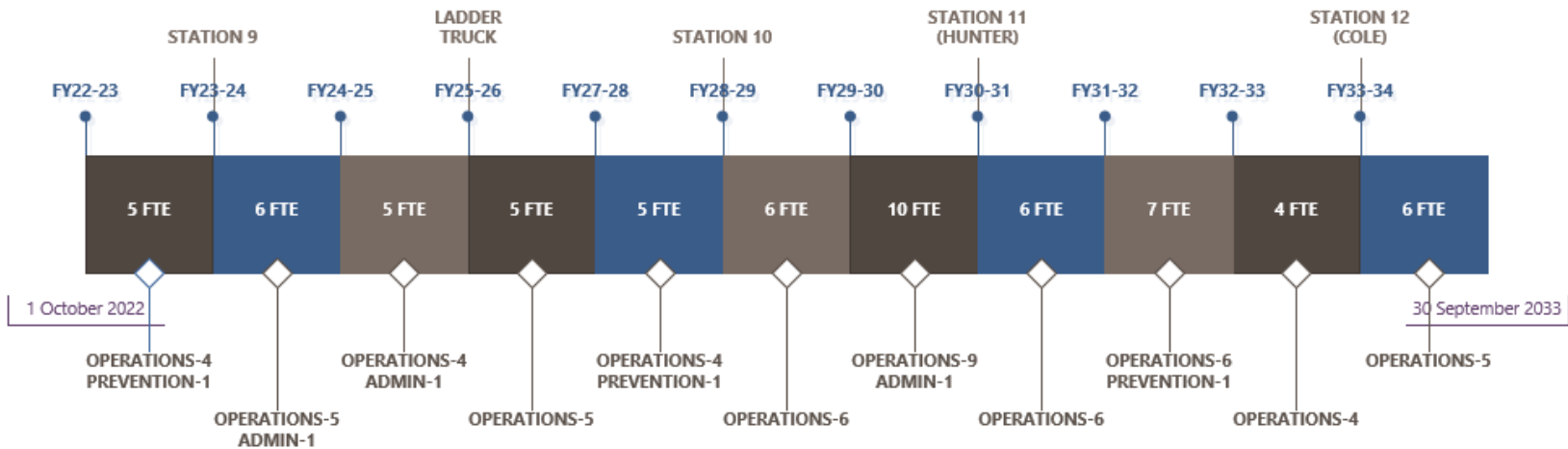
## 2022 YTD (1/1 to 7/31) Incoming Phone Calls

9-1-1	63,534
Non-emergency	129,374
<b>Total</b>	<b>192,908</b>

## Total Incoming Phone Calls by Year

2018	180,350
2019	216,189
2020	244,413
2021	285,019
2022 (1/1-7/31)	192,908

# Fire Staffing Projection



# Fire Metrics

Performance Metrics	FY 20-21 Call for Service	FY 21-22 (YTD) Call For Service
Fire	535	477
EMS	12,092	10,207
Rescue	91	74
Hazmat	325	347
Service Calls	5,312	4,469
Total	19,995	16,484
Average Response Time	4:26	4:19



# Community Services

Strengthen Community and  
Quality of Life

## COMMUNITY

### GRANT PROGRAMS MANAGED FY20/21

#### FY20/21 PERSONS SERVED

333

1. AFFORDABLE HOUSING

5,206

2. MAKING HOMELESSNESS RARE,  
BRIEF, AND NONRECURRING

5,972

3. PUBLIC SERVICES

8,719

4. PUBLIC FACILITIES, IMPROVEMENTS,  
AND INFRASTRUCTURE

FY20/21 FUNDS EXPENDED: **\$5,391,408**

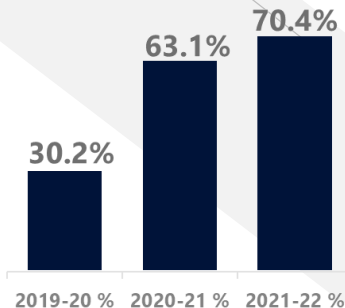
#### ONGOING COUNCIL PRIORITY PROJECTS

- 909 N. Loop 288 Project
- Denton Affordable Housing Strategy and Toolkit
- Strengthening the Housing Crisis Response System and Homelessness Initiatives

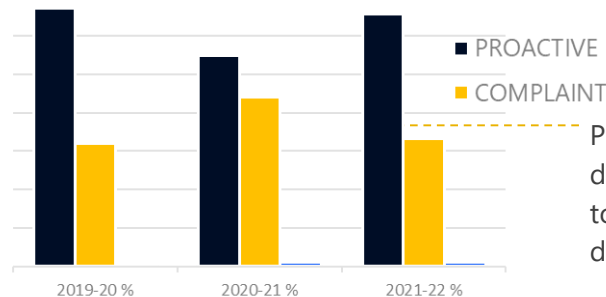
## COMMUNITY IMPROVEMENT SERVICES

Increase in verbal  
compliance (more than  
50% in the first 7 days)

### COMPLIANCE - VERBAL



### PROACTIVE v COMPLAINT CASES

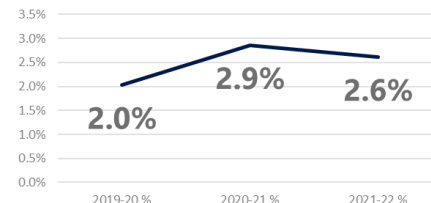


Proactive cases  
dropped in 2020 due  
to COVID policy. 32%  
drop in all cases.

### TOP 3 VIOLATION

1. Trash & Debris
2. Vegetation
3. Parking

### FORCED ABATEMENT



# Community Services

FUNDING CHART	FY2020-21	FY2021-22	FY2022-23
Grant (CDBG)	\$157,769	\$154,654	\$138,859
Grant (General Fund)	\$342,231	\$326,250	\$362,250
Grants (ARPA SLFRF)	\$0	\$1,445,000	\$1,500,000
Child Victims of Abuse/Neglect Children's Advocacy Center (PD)	\$180,405	\$141,950	\$189,975
Utility Assistance – Interfaith (DME)	\$133,000	\$125,000	\$125,000
DISD Mentor Program (General Fund)	\$20,000	\$20,000	\$20,000
Homelessness Initiatives (General Fund)	\$703,450	\$703,450	\$703,450
Homelessness Initiatives – Loop 288 (ARPA SLFRF)	\$0	\$5,000,000	\$1,295,000
Homelessness Initiatives – Hotel Voucher Program (ARPA SLFRF)	\$0	\$550,000	\$2,500,000
City Housing Assistance Projects HAP, HIP, MRP, DFG (CDBG, HOME, GF)	\$1,878,592	\$1,270,442	\$550,427
Nonprofit Housing (i.e.. DAHC, Fair Oaks, Habitat, Cumberland, etc.)	\$300,783	\$100,000	\$453,527
City Improvements/Infrastructure Projects (CDBG)	\$638,610	\$292,000	\$208,800
Public Facility Improvements (CDBG)	\$429,367	\$402,327	\$165,635
CARES Act–CDBG-CV & ESG-CV only	\$2,910,440	\$685,440	\$0
Admin & Operations (CDBG, HOME)	\$329,711	\$336,551	\$237,525
Admin & Operations (General Fund)	\$1,997,358	\$2,166,761	\$1,863,496
<b>TOTAL</b>	<b>\$10,021,716</b>	<b>\$13,719,825</b>	<b>\$10,313,944</b>

Homelessness Initiatives – Loop 288 Building (Bond)	\$2,000,000	\$6,000,000	\$0
---	-------------	-------------	-----



# Parks & Recreation

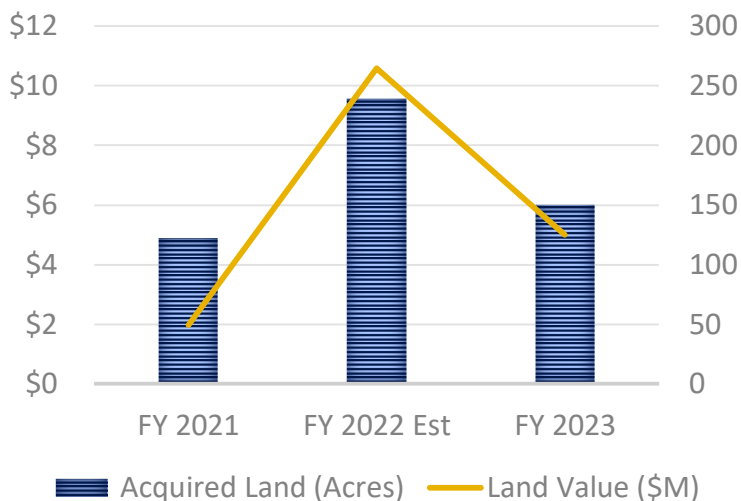
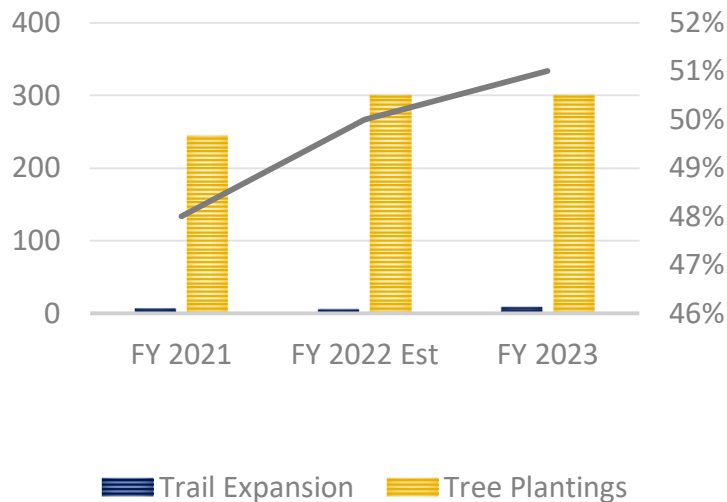
Strengthen Community and  
Quality of Life



# Parks & Recreation

Strengthen Community and Quality of Life

The Parks and Recreation Department strives to unite and grow lives by preserving parks and encouraging play, which is supported through strategic planning, capital improvement enhancements, and the provision of a variety of passive and active recreational opportunities, programs, and special events.



# Parks & Recreation Metrics

Performance Metric	FY 2020-21 Actual	FY 2021-22 Goal	FY 2021-22 Estimate	FY 2022-23 Goal
Facility Utilization (counters)	338,344	400,000	550,000	600,000
Volunteer Impact (Hour/\$)	14,928/\$406,042	15,000/\$428,100	16,000/\$456,640	17,000/\$485,180
Social Media Impression	463,085	700,000	800,000	1,000,000
Customer Satisfaction (Good or Better rating)	88%	90%	89%	90%
Meeting & Event Outreach ( # Of Contacts)	3,460	4,500	4,500	8,000
Sports Tourism Projected Economic Impact	\$539,560	\$700,000	\$1,500,000	\$1,600,000
Sports Tourism Projected Spectators/Visitors	13,915	25,000	50,000	60,000



# Libraries

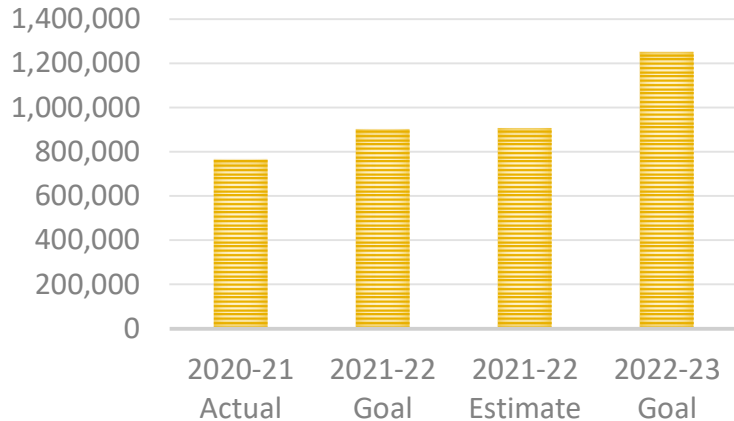
Strengthen Community and  
Quality of Life

# Library Metrics

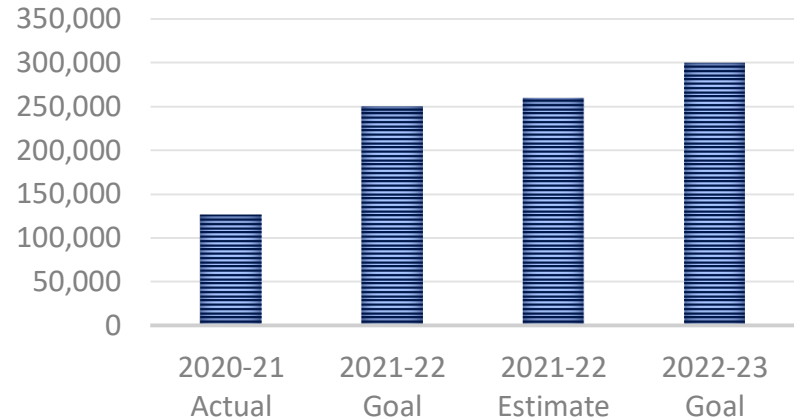
Strengthen Community and Quality of Life

The Library Department strives to strengthen community and inspire imagination, by providing safe and welcoming places to meet, work, and learn and by offering a current collection of materials in both digital and traditional forms.

## Circulation

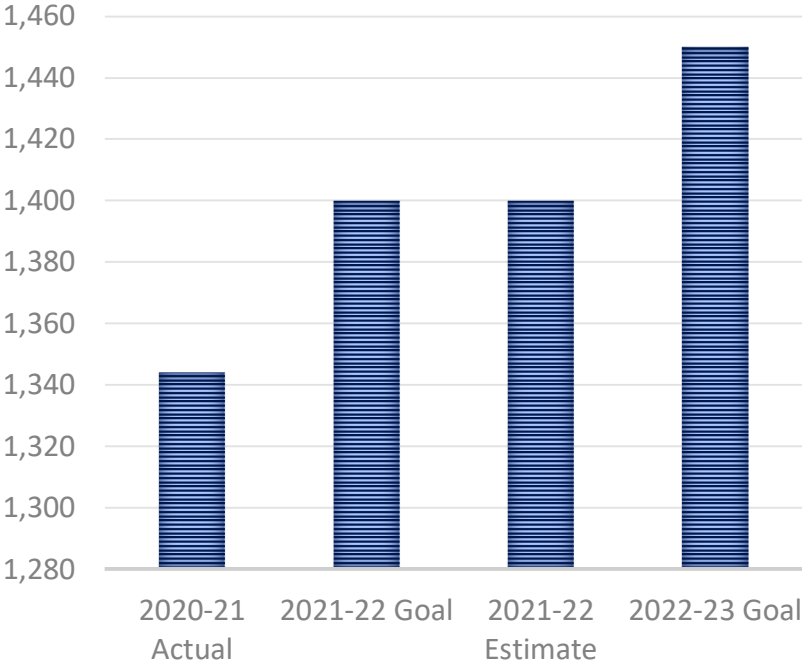


## Library Visits

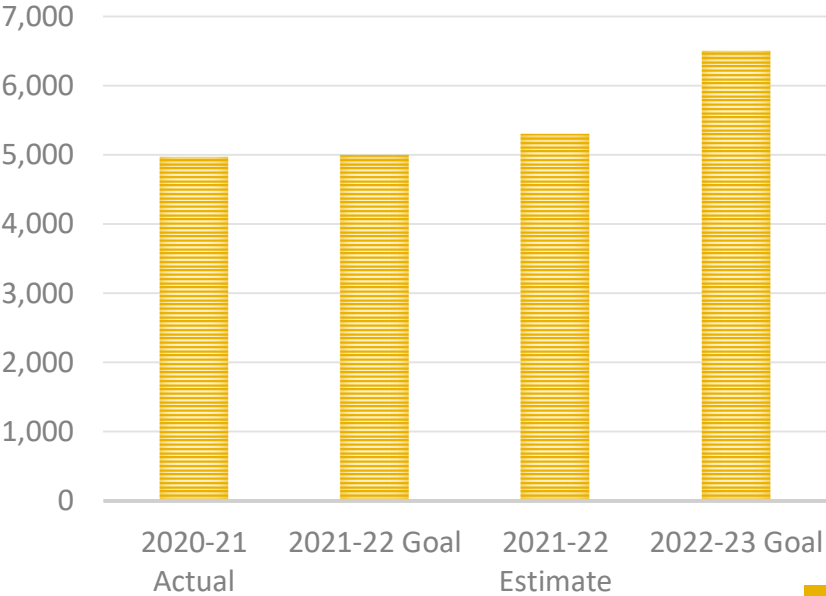


# Library Metrics

Classes & Events



New Library Accounts





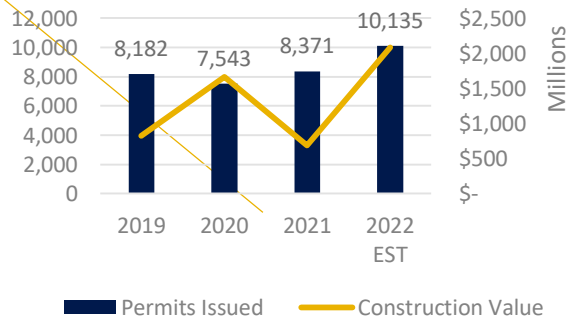
# Development

Enhance Infrastructure and  
Mobility

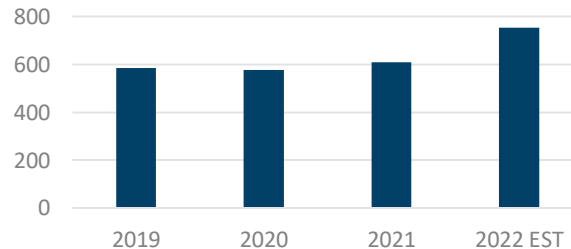
# Planning Metrics

- Planning is seeing an increasing demand for development projects. Planning estimates a 24% increase from previous year in number of development projects.
- Increases in revenues associated with development, offset the expenses related to proposed staff increases.

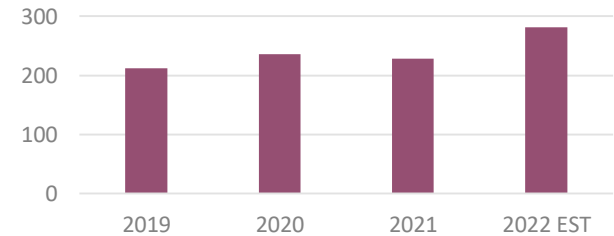
Permits Issued/Construction Value



Development Project Activity

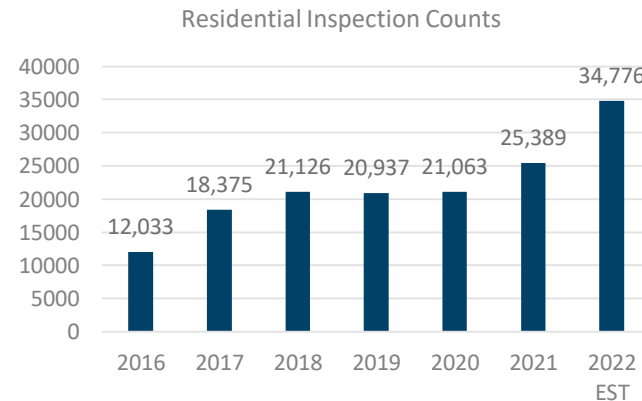
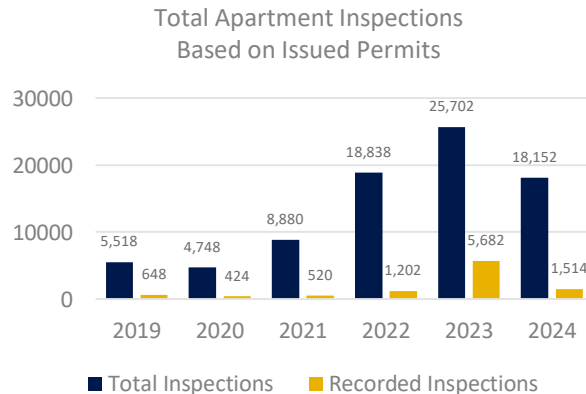


Pre-Application and Pre-Construction Meetings Held



# Building Inspections

- Building Inspection Division is responsible for the safety and review of applications for health permits.
- During past five years, department has seen 42% increase for reviews per employee. Increasing revenues associated with inspections, offset the expenses related to proposed staff increases.







# Supplemental Requests

# Supplemental Requests Summary

Total supplemental requests funded in Proposed Budget

- \$3,387,274

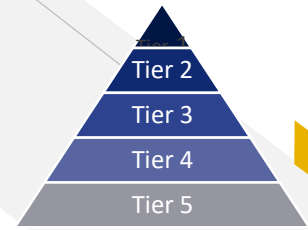
Council initiated supplemental requests funded in Proposed Budget

- \$257,922

Internal Service Fund supplemental requests funded in Proposed Budget

- \$1,767,882

# Supplemental Package Summary General Fund



- Supplemental packages have been grouped into tiers ranging from 1-5.
- \$302,560 one-time Cost, \$4,841,959 recurring cost
- **Tiers 1-3 included in Proposed Budget**

	Increase Above Proposed Rate	One-Time Cost	Recurring Cost	Tier Total	Total Cost
<b>Tier 1</b>	<b>\$.00</b>	<b>\$241,560</b>	<b>\$1,321,994</b>	<b>\$1,563,554</b>	<b>\$1,563,554</b>
<b>Tier 2</b>	<b>\$.00</b>	<b>\$0</b>	<b>\$971,042</b>	<b>\$971,042</b>	<b>\$2,534,596</b>
<b>Tier 3</b>	<b>\$.00</b>	<b>\$61,000</b>	<b>\$791,678</b>	<b>\$852,678</b>	<b>\$3,387,274</b>
Tier 4	\$.01	\$0	\$1,198,789	\$1,198,789	\$4,586,063
Tier 5	\$.02	\$0	\$558,456	\$558,456	\$5,144,519

# Supplemental Funding Requests – Tier #1 - Funded

Tier	Department	Program Title	FTEs	On-Going Cost	One-Time Costs	Total Cost
1	Council Initiative	Paid Parental Leave		\$257,922		\$257,922
1	Community Services	Community Development Manager*	1	\$132,041		\$132,041
1	Police	Police Officers	5	\$634,843	\$241,560	\$876,403
1	Police	Jailers (Civilian)	2	\$180,309		\$180,309
1	Human Resources	Business Partner	1	\$116,879		\$116,879
	Total		9	\$1,321,994	\$241,560	\$1,563,554

# Supplemental Funding Requests – Tier #2 - Funded

Tier	Department	Program Title	FTEs	On-Going Cost	One-Time Costs	Total Cost
2	Human Resources	HR Generalist	1	\$102,997		\$102,997
2	Fire	Fire Fighters (Drivers)	2	\$299,110		\$299,110
2	Fire	Fire Inspector	1	\$116,000		\$116,000
2	Police	Digital Forensic Investigator	1	\$98,885		\$98,885
2	Legal	Intern	0.13	\$29,320		\$29,320
2	Community Services	Landlord Rental Maintenance Grant		\$100,000		\$100,000
2	Community Services	Affordable Housing Incentive Package		\$75,000		\$75,000
2	Libraries	Librarian	1	\$74,865		\$74,865
2	Libraries	Adult Services Librarian	1	\$74,865		\$74,865
	Total		7.13	\$971,042		\$971,042

# Supplemental Funding Requests – Tier #3 - Funded

Tier	Department	Program Title	FTEs	On-Going Cost	One-Time Costs	Total Cost
3	Planning	Planning Technician*	1	\$84,565	\$6,000	\$90,565
3	Planning	Principal Planner*	1	\$94,045	\$6,000	\$100,045
3	Planning	Administrative Assistant*	1	\$59,392	\$2,500	\$61,892
3	Building Inspections	Building Safety Positions*	2	\$188,090	\$40,500	\$228,590
3	Building Inspections	Permit Technician Position*	1	\$70,008	\$6,000	\$76,008
3	Police	Public Safety Dispatch	2	\$207,017		\$207,017
3	Parks	Tennis Positions (expanded hours)		\$8,561		\$8,561
3	Parks	Aquatics Technician*	1	\$80,000		\$80,000
	Total		9	\$791,678	\$61,000	\$852,678

# Supplemental Funding Requests – Tier #4 - Unfunded

Tier	Department	Program Title	FTEs	On-Going Cost	One-Time Costs	Total Cost
4	City Manager	Additional COLA Increase (1%)		\$1,036,789		\$1,036,789
4	City Manager	Sponsorship (Cash)		\$12,000		\$12,000
4	City Manager	Co-Sponsorship (In-Kind)		\$150,000		\$150,000
	Total			\$1,198,789		\$1,198,789

# Supplemental Funding Requests – Tier #5 - Unfunded

Tier	Department	Program Title	FTEs	On-Going Cost	One-Time Costs	Total Cost
5	Libraries	Part-Time Positions	1.5	\$107,917		\$107,917
5	Police	Administrative Support Position	1	\$183,238		\$183,238
5	Parks	Park Maintenance Position	1	\$81,489		\$81,489
5	Parks	Parks Outdoor Supervisor	1	\$95,524		\$95,424
5	Parks	GIS Analyst	1	\$90,388		\$90,388
	Total		5.5	\$558,556		\$558,456



# Supplemental Packages - Internal Service Funds

Department	Program Title	FTEs	On-Going Cost	One-Time Costs	Total Cost
Procurement	Buyer Position	1	\$92,291		\$92,291
Fleet	Fleet Technicians	3	\$128,233		\$128,233
Technology Services	IT Program Manager	1	\$165,406		\$165,406
Technology Services	GIS Architect	1	\$136,641		\$136,641
Technology Services	Public Safety IT Supervisor	1	\$130,346		\$130,346
Technology Services	IT Security Analyst	1	\$143,303		\$143,303
Technology Services	Managed Security Service Provider		\$276,000		\$276,000
Engineering	Project Manager	1	\$78,656		\$78,656
Engineering	Public Works Inspector II	1	\$82,062		\$82,062
Engineering	Public Works Inspector I	1	\$74,192		\$74,192
Customer Service	Biller I & Biller II	2	\$130,324		\$130,324
Customer Service	Key Account Specialist	1	\$135,209		\$135,209
Streets	Field Service Supervisor	1	\$89,775	\$2,200	\$91,975
Airport	Field Service Positions	1.5	\$103,244		\$103,244
Total		16.5	\$1,765,682	\$2,200	\$1,767,882

# Position Summary

**81.81**

**New Positions**

**25**

**Public Safety Positions**

**24**

**Utility Positions**

**17.68**

**Internal Service Fund**

Fund	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Proposed	Increase
General Fund	903.40	917.66	957.79	40.13
Utilities	514.00	521.00	545.00	24.00
Internal Service, Special Revenue	335.37	337.54	355.22	17.68
<b>Total</b>	<b>1,752.77</b>	<b>1,776.20</b>	<b>1,858.01</b>	<b>81.81</b>



# American Rescue Plan Act Funding

Support Healthy and Safe  
Communities

# American Rescue Plan Act Funding

American Rescue Plan Act of 2021 (ARP) – enacted March 11, 2021

- \$1.9 trillion pandemic relief bill
- Authorized \$350 Billion in state and local government fiscal assistance

Respond to  
COVID and  
Public Health

Replace  
Revenue lost  
due to COVID

Premium Pay  
for Workers

Invest in Water  
& Wastewater  
Infrastructure

# ARP Act Funding Summary

- City of Denton Local Fiscal Assistance: \$23.29 million in two “tranches”
  - 50% delivered June 2021
  - 50% delivered June 2022
  - Final Rule received January 2022

## Create Sustainable Solutions

- Prioritize funding for existing and one-time programs
- Avoid an ongoing financial commitment beyond available funding

## Address Immediate Needs

- Focus on solutions that have immediate impact
- Target individuals and/or specific economic sectors

## Achieve Long-Term Benefits

- Partner with organizations to leverage funding and expertise
- Consider one-time projects with high or ongoing positive impacts

# Year 1 Update

Proposed Projects	ARP Category	One-time or Reoccurring Costs	Allocation	End of Year Estimate
Day Center & Overnight Shelter (Loop 288 Building)	Support Public Health Resources	One-time	\$5,000,000	\$5,000,000
Vaccine Clinic Support	Support Public Health Resources	One-time	\$550,000	\$2,000
Temporary Alternative Shelter	Support Public Health Resources	One-time	\$550,000	\$895,000
Behavioral Healthcare Services (grant program)	Support Public Health Resources	One-time	\$895,000	\$895,000
Emergency Management Program Manager*	Support Public Health Resources	Reoccurring	\$95,000	\$95,000
Public Communication Software (Code Red replacement)	Support Public Health Resources	Reoccurring	\$75,000	\$0
Street Outreach Expansion (FTE's)*	Support Public Health Resources	Reoccurring	\$250,000	\$250,000
Street Outreach Expansion (Vehicle)	Support Public Health Resources	One-time	\$50,000	\$50,000
Non-Profit Capacity Support (grant program)	Address Negative Economic Impacts	One-time	\$550,000	\$1,103,000
Lease & Rent Relief for Small Businesses (grant program)	Address Negative Economic Impacts	One-time	\$2,330,000	\$2,000,000
Arts/Music/Cultural Business Grant Program	Address Negative Economic Impacts	One-time	\$550,000	\$550,000
City Facilities - COVID updates	Address Negative Economic Impacts	One-time	\$750,000	\$600,000
		<b>Total</b>	<b>\$11,645,000</b>	<b>\$11,645,000</b>

# Year 2 Proposed Projects

Proposed Projects	ARP Category	One-time or Reoccurring Costs	Allocation
Temporary Alternative Shelter	Support Public Health Resources	One-time	\$2,500,000
Emergency Management Program Manager*	Support Public Health Resources	Reoccurring	\$100,000
Street Outreach Program*	Support Public Health Resources	Reoccurring	\$250,000
Day Center & Overnight Shelter	Support Public Health Resources	One-time	\$1,295,000
Public Safety Equipment	Support Public Health Resources	One-time	\$3,000,000
Parks & Recreation projects	Address Negative Economic Impacts	One-time	\$3,000,000
Non-Profit Capacity Support (grant program)	Address Negative Economic Impacts	One-time	\$1,500,000
Total			\$11,645,000



# Data Center Revenue



# Data Center Revenue

- FY23 estimate \$13.9 million to General Fund through ROI & FF
  - Avoid reliance on single business for recurring General Fund expenses
  - Phase 1 (22 MWH) operational
  - Phase 2 (80 MWH) estimated operational by end of September 2022
  - Phase 3 (198 MWH) estimated operational by end of January 2023
- Proposed FY23 Allocation
  - Catalyst Fund - \$5 million
  - Sustainability Framework Fund - \$4 million
  - One-time General Fund Capital - \$2.9 million
  - Streets capital - \$2 million



# Special Revenue Funds

# Special Revenue Funds

- Account for the receipt of specific revenue sources that are restricted for a specific purpose.
- Total of 22 Special Revenue Funds, major funds include:
  - Downtown TIRZ Fund
  - Westpark TIRZ Fund
  - Tourist and Convention Fund
  - Recreation Fund
  - Catalyst Fund
  - Sustainability Framework Fund
  - Street Improvement Fund

# Downtown TIRZ Budget

	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Proposed
<b>Beginning Fund Balance</b>	<b>\$ 1,979,248</b>	<b>\$ 1,979,248</b>	<b>\$ 2,650,206</b>
Revenues	\$ 832,314	\$ 742,465	\$ 857,191
Expenses	\$ 225,303	\$ 71,507	\$ 200,000
<b>Ending Fund Balance</b>	<b>\$ 2,586,259</b>	<b>\$ 2,650,206</b>	<b>\$ 3,307,397</b>

## FY 2023 Revenues

- Base value of \$79,356,854 and a 2022 certified estimate of \$251,073,576
- Estimated revenue for FY 2022-23 of \$857,191
  - Based on a proposed tax rate of \$0.555682
  - Incremental value used decreased from 95% to 90%
  - Revenue based on incremental value of \$154,545,050

## FY 2023 Expenses

- Downtown Reimbursement Grant Program: \$200,000

# TIRZ #1 (Downtown) Appraised Values

Tax Year	2014	2015	2016	2017	2018	2019	2020	2021	2022
Final Value (\$Millions)	\$114.90	\$118.40	\$136.00	\$142.10	\$167.00	\$210.53	\$232.75	\$232.90	\$251.07
Value Change (\$Millions)	\$18.60	\$3.60	\$17.60	\$6.00	\$24.90	\$43.53	\$22.22	\$0.15	\$18.17
Percent Change	19.30%	3.10%	14.80%	4.40%	17.52%	26.07%	10.55%	0.06%	7.80%
New Value (Millions)	\$2.70	\$4.80	\$0.30	\$6.10	\$1.50	\$2.40	\$2.67	\$2.10	\$1.08
<b>TIRZ Revenue</b>	<b>\$258,053</b>	<b>\$330,030</b>	<b>\$458,739</b>	<b>\$496,856</b>	<b>\$516,619</b>	<b>\$750,706</b>	<b>\$759,695</b>	<b>\$832,314</b>	<b>\$857,191</b>

2010 Base value \$79,356,854

# Westpark TIRZ

	FY 2021-22 Budget	FY 2021-22 Estimate	FY 2022-23 Proposed
<b>Beginning Fund Balance</b>	<b>\$ 866,924</b>	<b>\$ 866,924</b>	<b>\$ 1,388,622</b>
Revenues	\$ 724,954	\$ 724,954	\$ 860,620
Expenses	\$ 203,256	\$ 203,256	\$ 207,063
<b>Ending Fund Balance</b>	<b>\$ 1,388,622</b>	<b>\$ 1,388,622</b>	<b>\$ 2,042,179</b>

## FY 2023 Revenues

Base value of \$119,458 and a 2022 certified estimate of \$273,309,389

Estimated revenue for FY 2022-23 of \$860,620

- Based on a proposed tax rate of \$0.555682
- 40% Incremental value used
- Revenue based on incremental value of \$109,275,972

## FY 2023 Expenses

Proposed budget includes incentive payment to WinCo Foods: \$207,063

# Tourist and Convention Fund

	FY 2021 Actual	FY 2022 Budget	FY 2023 Proposed
<b>Beginning Fund Balance</b>	\$ 1,338,658	\$ 1,605,885	\$ 1,407,989
<b>Revenues</b>	\$ 3,077,435	\$ 2,875,354	\$ 3,470,152
<b>Use of Reserves</b>		\$ 197,896	\$ 344,203
<b>Total Resources</b>	\$ 3,077,435	\$ 3,073,250	\$ 3,814,355
<b>Total Expenditures</b>	<u>\$ 2,810,208</u>	<u>\$ 3,073,250</u>	<u>\$ 3,814,355</u>
<b>Ending Fund Balance</b>	<u>\$ 1,605,885</u>	<u>\$ 1,407,989</u>	<u>\$ 1,063,786</u>

# Recreational Fund

Resources	Actual 20-21	Adopted 21-22	Estimate 21-22	Proposed 22-23
Leisure Service	\$ 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
Use of Reserves	117,135	-	-	120,000
<b>Total Resources</b>	<b>\$ 5,129,500</b>	<b>\$ 7,438,982</b>	<b>\$ 7,118,023</b>	<b>\$ 8,129,349</b>
<b>Expenditures</b>				
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
<b>Total Expenditures</b>	<b>\$ 5,129,500</b>	<b>\$ 7,438,982</b>	<b>\$ 7,118,023</b>	<b>\$ 8,129,349</b>



# Catalyst Fund

- Formerly the Economic Development Investment Fund, pending formal Council approval.

<b>Resources</b>		<b>Actual 2020-21</b>		<b>Adopted 2021-22</b>		<b>Estimate 2021-22</b>		<b>Proposed 2022-23</b>
Mixed Beverage Tax	\$	154,666	\$	150,000	\$	150,000	\$	150,000
Transfers In		-		-		-		7,000,000
<b>Total Revenues</b>		<b>154,666</b>		<b>150,000</b>		<b>150,000</b>		<b>7,150,000</b>
Use of Reserves		-		358,000		36,600		143,325
<b>Total Resources</b>	<b>\$</b>	<b>154,666</b>	<b>\$</b>	<b>508,000</b>	<b>\$</b>	<b>186,600</b>	<b>\$</b>	<b>7,293,325</b>
<b>Expenditures</b>								
Operations	\$	2,500	\$	508,000	\$	186,600	\$	7,293,325
<b>Total Expenditures</b>	<b>\$</b>	<b>2,500</b>	<b>\$</b>	<b>508,000</b>	<b>\$</b>	<b>186,600</b>	<b>\$</b>	<b>7,293,325</b>

# Sustainability Framework Fund

- Established by Ordinance 21-1689 in FY 2021-22.

	<b>Actual 2020-21</b>		<b>Adopted 2021-22</b>		<b>Estimate 2021-22</b>		<b>Proposed 2022-23</b>
Total Resources	\$	-	\$	500,000	\$	500,000	\$ 4,000,000
Total Expenditures	\$	-	\$	500,000	\$	500,000	\$ 4,000,000

# Street Improvement Fund

Street Fund	Actual 2021	Adopted 2022	Estimate 2022	Proposed 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
<b>Beginning Fund Balance</b>	\$ 4,503,638	\$ 4,503,637	\$ 4,503,637	\$ 4,503,637	\$ 3,604,008	\$ 2,746,118	\$ 1,923,713	1,130,388
<b>Resources</b>								
Bond Sale Savings	1,244,140	1,306,002	1,306,000	1,306,000	1,345,180	1,385,535	1,427,101	1,469,915
Interest Income & Misc	386	42,000	62,000	40,000	41,200	42,436	43,709	45,020
Street Cut Reimbursement	24,873	33,827	-	-	-	-	-	-
Franchise Fees	14,085,090	14,476,328	14,476,328	15,100,000	15,700,000	16,300,000	16,900,000	17,500,000
<b>Total Revenues</b>	\$ 15,354,489	\$ 15,858,157	\$ 15,844,328	\$ 16,446,000	\$ 17,086,380	\$ 17,727,971	\$ 18,370,811	\$ 19,014,935
Use of Reserves	-	459,351	-	899,629	857,890	822,405	793,325	770,804
<b>Total Resources</b>	\$ 15,354,489	\$ 16,317,508	\$ 15,844,328	\$ 17,345,629	\$ 17,944,270	\$ 18,550,376	\$ 19,164,136	\$ 19,785,739
<b>Expenditures</b>								
Personnel Services	3,064,948	3,548,910	3,300,000	3,974,021	4,073,372	4,175,206	4,279,586	4,386,576
Materials & Supplies	72,282	101,200	110,000	102,700	105,268	107,899	110,597	113,362
Maintenance & Repair	6,011,467	5,657,247	5,600,000	5,700,000	5,842,500	5,988,563	6,138,277	6,291,733
Insurance	134,926	89,690	126,463	251,686	257,978	264,428	271,038	277,814
Miscellaneous	4,486	7,100	5,000	4,600	4,715	4,833	4,954	5,078
Operations	629,231	810,047	750,000	1,094,947	1,122,321	1,150,379	1,179,138	1,208,617
Cost of Service Transfers	915,066	903,314	929,000	838,117	838,117	859,070	880,547	902,560
Transfers to Capital	4,522,083	5,200,000	5,023,865	5,400,000	5,700,000	6,000,000	6,300,000	6,600,000
<b>Total Expenditures</b>	\$ 15,354,489	\$ 16,317,508	\$ 15,844,328	\$ 17,345,629	\$ 17,944,270	\$ 18,550,376	\$ 19,164,136	\$ 19,785,739
<b>Net Income</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 4,503,637	\$ 4,044,286	\$ 4,503,637	\$ 3,604,008	\$ 2,746,118	\$ 1,923,713	\$ 1,130,388	\$ 359,583

# Other Special Revenue Funds

- Parks Gas Well Fund - \$50,000
- McKenna Trust Fund - \$5,000
- Public Education Government Fund - \$540,000
- Parkland Dedication Fund - \$2,400,000
- Parkland Development Fund - \$1,500,000
- Donation Funds - \$288,005
- Tree Mitigation Fund - \$452,056
- Roadway Impact Fee Fund - \$12,500,000
- Police Confiscation Fund - \$85,000



# Internal Service Funds

# Internal Service Funds

- Accounts for the financing of goods and services provided by one department to another department within the same governmental organization.
- Budget is based on reimbursement of actual costs.
- Each budget is allocated based on type of services performed by fund.
- Eight Internal Service Funds

# Internal Service Fund Expenditures

	FY 2021 Actual	FY 2022 Budget	FY 2022 Estimate	FY 2023 Proposed	Impact to General Fund
Facilities	\$5,013,093	\$5,410,461	\$5,181,021	\$6,318,097	\$571,119
Fleet Management*	\$11,319,537	\$12,341,342	\$14,611,034	\$16,184,911	\$351,586
Materials Management	\$15,518,385	\$16,359,798	\$14,043,712	\$16,627,414	\$230,753
Engineering	\$7,215,667	\$9,991,664	\$9,047,477	\$10,390,995	\$10,062
Customer Service	\$5,860,937	\$7,379,504	\$6,922,663	\$7,890,013	\$0
Technology Services	\$17,748,709	\$18,540,466	\$17,206,949	\$20,170,578	\$366,483
Risk**	\$6,099,115	\$9,178,534	\$9,178,534	\$7,181,798	\$435,919
Health	\$28,070,426	\$30,075,555	\$30,059,927	\$30,786,653	\$74,253



# Enterprise Funds



# Airport Fund

## Airport Fund

### Beginning Fund Balance

#### Resources

	Actual 2021	Adopted 2022	Estimated 2022	Proposed 2023	Projected 2023	Projected 2025	Projected 2026	Projected 2027
Hangar Leases	142,057	656,492	144,000	144,000	144,000	144,000	144,000	144,000
Land Leases	679,339	144,000	688,000	699,719	785,711	809,282	833,560	858,567
Fuel Flowage Fees	217,979	212,160	235,000	235,000	239,700	244,494	249,384	254,372
FBO Hangar/Tiedown Commissions	119,352	118,560	140,000	140,000	158,836	165,190	171,797	178,669
Miscellaneous Revenues	163,752	-	3,554	2,000	-	-	-	-
Transfers in	-	-	-	-	-	-	633,929	838,210
Gas Well Royalties	422,043	231,830	331,830	315,239	299,477	284,503	270,278	256,764
Gas Well Interest Income	29,696	40,800	10,000	9,500	9,025	8,574	8,145	7,738

Total Revenues	\$ 1,774,218	\$ 1,403,842	\$ 1,552,384	\$ 1,545,458	\$ 1,636,749	\$ 1,656,042	\$ 2,311,094	\$ 2,538,320
Use of Reserves	53,433	616,251	518,799	652,754	764,628	789,023	174,517	-

<b>Total Resources</b>	<b>\$ 1,827,651</b>	<b>\$ 2,020,093</b>	<b>\$ 2,071,183</b>	<b>\$ 2,198,211</b>	<b>\$ 2,401,376</b>	<b>\$ 2,445,065</b>	<b>\$ 2,485,611</b>	<b>\$ 2,538,320</b>
------------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

#### Expenditures

Personnel Services	350,296	431,902	418,857	560,395	577,207	594,523	612,359	630,730
Materials & Supplies	8,243	34,890	38,850	46,890	47,928	48,886	49,864	50,861
Maintenance & Repair	20,083	76,400	113,400	68,400	69,768	71,163	72,587	74,038
Insurance	41,237	27,411	27,411	40,628	41,847	43,102	44,395	45,727
Operations	142,494	212,135	235,310	235,267	242,325	249,595	257,083	264,795
Cost of Service - General Fund	246,229	250,365	250,365	249,972	257,471	265,195	273,151	281,346
Cost of Service - Other	206,146	212,331	212,331	209,901	216,198	222,684	229,364	236,245
Debt Service	762,923	724,659	724,659	736,758	898,633	899,916	896,808	904,578
Gas Well Other	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000

<b>Total Expenditures</b>	<b>\$ 1,827,651</b>	<b>\$ 2,020,093</b>	<b>\$ 2,071,183</b>	<b>\$ 2,198,211</b>	<b>\$ 2,401,376</b>	<b>\$ 2,445,065</b>	<b>\$ 2,485,611</b>	<b>\$ 2,538,320</b>
---------------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------	---------------------

Net Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
------------	------	------	------	------	------	------	------	------

<b>Ending Fund Balance</b>	<b>\$ 3,516,932</b>	<b>\$ 2,283,469</b>	<b>\$ 2,380,921</b>	<b>\$ 1,728,168</b>	<b>\$ 963,540</b>	<b>\$ 174,517</b>	<b>\$ -</b>	<b>\$ -</b>
----------------------------	---------------------	---------------------	---------------------	---------------------	-------------------	-------------------	-------------	-------------

# Water Five Year Forecast

Water Fund	Actual 2021	Adopted 2022	Estimate 2022	Proposed 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
<b>Beginning Fund Balance</b>	\$ 24,725,215	\$ 23,582,745	\$ 23,582,745	\$ 24,705,221	\$ 24,893,205	\$ 25,179,586	\$ 23,498,934	\$ 23,056,725
<b>Resources</b>								
Minimum Charge	\$ 9,556,389	\$ 9,628,059	\$ 9,983,673	\$ 10,167,214	\$ 10,490,981	\$ 10,869,685	\$ 11,207,701	\$ 11,552,256
Volumetric Charge	27,919,350	31,790,782	31,010,317	33,666,688	34,965,361	36,269,966	37,439,457	38,631,740
Water Miscellaneous Revenues	3,099,288	4,225,666	3,848,951	5,508,578	5,652,637	5,800,648	5,952,724	6,108,978
Cost Participation	-	-	-	6,200,000	-	-	-	-
Impact Fees	6,605,000	6,605,000	6,605,000	6,605,000	6,605,000	6,605,000	6,605,000	6,605,000
<b>Total Revenues</b>	\$ 47,180,027	\$ 52,249,507	\$ 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	442,210	1,083,558
<b>Total Resources</b>	\$ 47,180,027	\$ 52,249,507	\$ 51,447,940	\$ 62,959,497	\$ 57,713,979	\$ 61,225,951	\$ 61,647,090	\$ 63,981,532
<b>Expenditures</b>								
Personnel	\$ 7,701,977	\$ 8,798,948	\$ 8,038,296	\$ 9,927,339	\$ 10,125,886	\$ 10,328,403	\$ 10,534,972	\$ 10,745,671
Operating Expenditures	6,600,589	8,686,072	8,465,146	10,461,451	9,810,463	10,006,672	10,206,806	10,410,942
Cost of Service Transfers	5,239,853	5,709,734	5,765,557	8,046,304	6,422,230	6,550,675	6,681,688	6,815,322
Franchise Fee	1,846,319	2,070,942	2,070,942	2,191,695	2,272,817	2,356,983	2,432,358	2,509,200
Return on Investment Fee	1,292,424	1,449,659	1,449,659	1,534,187	1,590,972	1,649,888	1,702,650	1,756,440
Revenue Funded Capital	9,729,970	10,200,759	10,200,759	17,058,703	11,937,351	13,346,437	10,554,609	9,887,522
Impact Fee Project Revenue Funding	2,725,000	3,500,000	3,500,000	3,500,000	3,000,000	2,725,000	2,725,000	3,500,000
Debt Service	10,901,425	10,835,105	10,835,105	10,239,818	12,267,879	14,261,893	16,809,008	18,356,436
<b>Total Expenditures</b>	\$ 46,037,557	\$ 51,251,219	\$ 50,325,464	\$ 62,959,497	\$ 57,427,598	\$ 61,225,951	\$ 61,647,090	\$ 63,981,532
<b>Net Income</b>	\$ 1,142,470	\$ 998,288	\$ 1,122,476	\$ -	\$ 286,381	\$ -	\$ -	\$ -
<b>Ending Fund Balance</b>	\$ 23,582,745	\$ 24,581,033	\$ 24,705,221	\$ 24,893,205	\$ 25,179,586	\$ 23,498,934	\$ 23,056,725	\$ 21,973,167
<b>Rate Increase</b>	-2%	0%	0%	0%	0%	0%	0%	0%
<b>Target Reserves</b>								
Wrking Cptl/ Op Reserve Target - 33%	\$ 15,135,635	\$ 16,849,716	\$ 16,545,358	\$ 18,660,656	\$ 18,880,306	\$ 20,129,080	\$ 20,267,537	\$ 21,035,024
Wrking Cptl/ Op Reserve Target - 50%	\$ 22,703,453	\$ 25,274,574	\$ 24,818,037	\$ 27,990,985	\$ 28,320,459	\$ 30,193,620	\$ 30,401,305	\$ 31,552,536
Impact Fee Reserve	\$ 14,789,942	\$ 15,085,741	\$ 15,085,741	\$ 15,387,455	\$ 15,695,204	\$ 16,009,109	\$ 16,329,291	\$ 16,655,877
Development Plan Lines	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

# Wastewater Five Year Forecast

Wastewater & Drainage Fund	Actual 2021	Adopted 2022	Estimate 2022	Proposed 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Beginning Fund Balance	\$ 15,305,922	\$ 15,455,340	\$ 15,455,340	\$ 24,812,688	\$ 15,624,183	\$ 17,260,121	\$ 16,665,653	\$ 15,195,242
<b>Resources</b>								
Minimum Charge	\$ 5,640,749	\$ 6,202,831	\$ 5,568,625	\$ 6,377,474	\$ 6,729,674	\$ 6,923,865	\$ 7,126,367	\$ 7,333,426
Volumetric Charge	18,057,425	19,856,790	19,564,166	22,782,960	24,787,282	26,471,664	28,136,261	29,041,951
Sewer Miscellaneous Revenue	2,317,483	2,679,695	2,442,738	2,843,929	2,889,828	2,936,645	2,749,398	2,798,105
Cost Participation	-	-	9,000,000	13,648,000	-	-	-	-
Impact Fees	4,270,000	4,270,000	4,270,000	4,270,000	4,270,000	4,270,000	4,270,000	4,270,000
Drainage	5,168,014	5,638,696	6,030,856	6,287,091	6,863,052	7,066,780	7,276,620	7,492,755
Total Revenues	\$ 35,453,671	\$ 38,648,012	\$ 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
<b>Total Resources</b>	<b>\$ 35,453,671</b>	<b>\$ 38,648,012</b>	<b>\$ 46,876,386</b>	<b>\$ 66,397,960</b>	<b>\$ 45,539,835</b>	<b>\$ 48,263,421</b>	<b>\$ 51,029,057</b>	<b>\$ 54,168,319</b>
<b>Expenditures</b>								
Personnel	\$ 8,050,103	\$ 8,881,839	\$ 8,557,682	\$ 8,699,786	\$ 8,896,230	\$ 9,097,276	\$ 9,303,036	\$ 9,513,626
Operating Expenditures	6,487,057	7,437,125	7,197,176	8,225,155	8,039,231	8,200,016	8,364,016	8,531,297
Cost of Service Transfers	5,378,410	5,907,049	5,770,292	8,473,931	7,630,773	7,790,974	7,954,605	8,121,744
Franchise Fee	1,240,655	1,302,981	1,256,640	1,458,022	1,575,848	1,669,776	1,763,131	1,818,769
Return on Investment Fee	868,458	912,087	879,648	1,020,615	1,103,093	1,168,844	1,234,192	1,273,138
Revenue Funded Capital	6,259,700	5,390,309	5,782,469	29,641,759	6,508,226	6,172,470	6,090,679	6,947,713
Impact Fee Project Revenue Funding	500,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Debt Service	6,519,870	7,825,131	7,825,131	8,628,692	9,900,496	13,914,066	16,069,397	17,712,032
<b>Total Expenditures</b>	<b>\$ 35,304,253</b>	<b>\$ 37,906,521</b>	<b>\$ 37,519,037</b>	<b>\$ 66,397,960</b>	<b>\$ 43,903,897</b>	<b>\$ 48,263,421</b>	<b>\$ 51,029,057</b>	<b>\$ 54,168,319</b>
Net Income	\$ 149,418	\$ 741,491	\$ 9,357,348	\$ -	\$ 1,635,938	\$ -	\$ -	\$ -
<b>Rate Increase</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>	<b>0%</b>
<b>Ending Fund Balance</b>	<b>\$ 15,455,340</b>	<b>\$ 16,196,831</b>	<b>\$ 24,812,688</b>	<b>\$ 15,624,183</b>	<b>\$ 17,260,121</b>	<b>\$ 16,665,653</b>	<b>\$ 15,195,242</b>	<b>\$ 11,963,161</b>
<b>Target Reserves</b>								
Wrking Cptl/ Op Reserve Target - 28%	\$ 9,672,398	\$ 10,385,348	\$ 10,279,188	\$ 11,986,290	\$ 12,028,465	\$ 13,222,855	\$ 13,980,564	\$ 14,840,635
Wrking Cptl/ Op Reserve Target - 39%	\$ 13,541,357	\$ 14,539,488	\$ 14,390,864	\$ 16,780,807	\$ 16,839,851	\$ 18,511,997	\$ 19,572,789	\$ 20,776,889
Development Plan Lines	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

# Electric Five Year Forecast

Electric Fund	Actual 2021	Adopted 2022	Estimate 2022	Proposed 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Beginning Fund Balance	\$ 111,161,588	\$ 119,498,711	\$ 119,498,711	\$ 136,994,639	\$ 122,125,964	\$ 112,774,387	\$ 115,378,843	\$ 124,061,653
<b>Resources</b>								
Base Rate Revenues	\$ 92,191,740	\$ 90,871,619	\$ 94,849,498	\$ 95,753,542	\$ 97,550,528	\$ 98,988,876	\$ 100,630,494	\$ 102,307,354
ECA Revenues	50,926,536	54,459,405	51,999,687	52,488,565	61,911,451	71,742,284	76,712,141	76,264,795
Non-rate Revenues	61,857,495	60,912,753	76,126,933	50,524,816	40,398,116	41,456,871	42,437,821	43,157,098
Data Center Revenue	-	18,192,120	28,192,120	148,594,809	140,243,039	133,033,306	131,770,906	130,514,248
DEC Revenue	138,885,965	21,293,023	57,349,601	52,550,029	35,682,223	30,675,079	28,791,494	26,671,528
Total Revenues	\$ 343,861,736	\$ 245,728,920	\$ 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	\$ 343,861,736	\$ 245,728,920	\$ 308,517,839	\$ 414,780,436	\$ 385,136,934	\$ 375,896,416	\$ 380,342,856	\$ 378,915,023
<b>Expenditures</b>								
Purchase Power	\$ 165,630,884	\$ 59,762,599	\$ 71,984,424	\$ 70,149,198	\$ 59,525,061	\$ 56,295,550	\$ 57,898,107	\$ 59,118,778
DEC Fuel	29,679,458	12,752,429	38,220,433	37,052,865	24,804,038	21,269,376	20,305,035	18,804,056
Purchase Power - Data Center	-	15,358,957	21,803,750	127,603,332	119,183,792	112,708,104	111,570,807	110,438,682
Transmission of Power	18,776,508	19,182,169	19,182,169	22,102,442	22,574,304	23,095,727	23,681,742	24,275,262
Personnel	18,147,292	20,102,832	22,394,234	24,255,765	24,740,880	25,235,698	25,740,412	26,138,288
O&M	9,414,352	15,483,810	15,354,758	19,186,910	19,541,030	19,909,109	22,727,733	23,425,595
Cost of Service Transfers	17,680,887	16,686,207	16,766,940	15,454,928	16,169,448	16,868,765	15,102,737	15,618,212
ROI & Franchise Fee	21,635,624	20,039,192	20,844,943	21,406,229	20,981,442	21,261,461	21,581,052	21,897,179
ROI & Franchise Fee - Data Center	-	2,390,356	2,390,356	13,973,708	12,680,540	11,969,388	11,844,285	11,719,752
NON DEC Debt Service	37,274,555	41,689,931	44,784,963	45,136,723	47,616,284	47,373,913	43,871,632	45,491,507
DEC Debt	17,285,053	17,294,941	17,294,941	17,308,336	17,320,115	17,304,869	17,336,504	17,355,532
Revenue Funded Capital	-	-	-	1,150,000	-	-	-	-
Total Expenditures	\$ 335,524,613	\$ 240,743,423	\$ 291,021,911	\$ 414,780,436	\$ 385,136,934	\$ 373,291,960	\$ 371,660,046	\$ 374,282,843
Net Income	\$ 8,337,123	\$ 4,985,497	\$ 17,495,928	\$ -	\$ -	\$ 2,604,456	\$ 8,682,810	\$ 4,632,180
<b>Average Residential Bill Increase</b>	0.0%	0.0%	0.0%	0.0%	5.0%	5.0%	2.0%	0.0%
<b>Energy Cost Adjustment (ECA) \$/kWh</b>	\$ 0.0341	\$ 0.0341	\$ 0.0341	\$ 0.0341	\$ 0.0395	\$ 0.0452	\$ 0.0476	\$ 0.0466
Working Capital	26,841,969	19,259,474	23,281,753	33,182,435	30,810,955	29,863,357	29,732,804	29,942,627
Operating Reserve	92,656,742	105,224,734	113,712,886	88,943,529	81,963,432	85,515,486	94,328,850	98,751,206
Ending Fund Balance	\$ 119,498,711	\$ 124,484,208	\$ 136,994,639	\$ 122,125,964	\$ 112,774,387	\$ 115,378,843	\$ 124,061,653	\$ 128,693,834
<b>Target Reserves</b>								
Wrking Cptl/ Op Reserve Target - 46%	\$154,341,322	\$102,528,995	\$122,692,495	\$125,673,562	\$116,505,397	\$114,362,655	\$114,192,679	\$115,977,228
Wrking Cptl/ Op Reserve Target - 69%	\$231,511,983	\$153,793,493	\$184,038,742	\$188,510,343	\$174,758,095	\$171,543,983	\$171,289,018	\$173,965,842

\*Reserve targets exclude Data Center Purchase Power, Return on Investment and Franchise Fee

\*Staff will monitor expenses through the remainder of the fiscal year to anticipate the need for a budget amendment

# Solid Waste Five Year Forecast

Solid Waste	Actual 2021	Adopted 2022	Estimate 2022	Proposed 2023	Forecast 2024	Forecast 2025	Forecast 2026	Forecast 2027
Beginning Fund Balance	6,817,677	6,629,830	6,629,830	10,453,241	8,719,161	7,942,618	7,332,112	8,597,287
<b>Resources</b>								
Rate Revenues	\$ 32,453,546	\$ 31,971,502	\$ 31,588,838	\$ 33,411,939	\$ 34,455,614	\$ 35,589,596	\$ 36,693,232	\$ 37,826,575
Wholesale Agreements	4,404,073	6,238,067	6,238,067	4,725,373	4,819,880	4,916,278	5,014,604	5,114,896
Non-rate Revenues	1,199,018	1,671,824	1,794,911	1,733,951	1,347,348	1,362,240	1,378,921	1,257,760
Total Revenues	38,056,637	39,881,393	39,621,816	39,871,262	40,622,843	41,868,114	43,086,756	44,199,231
Use of Reserves	4,241,924	-	-	1,734,079	776,543	610,506	-	-
Total Resources	\$ 42,298,562	\$ 39,881,393	\$ 39,621,816	\$ 41,605,342	\$ 41,399,386	\$ 42,478,620	\$ 43,086,756	\$ 44,199,231
<b>Expenditures</b>								
Personnel Services	\$ 10,710,066	\$ 11,552,240	\$ 11,290,299	\$ 12,216,027	\$ 12,582,508	\$ 12,959,984	\$ 13,348,783	\$ 13,749,247
Materials & Supplies	341,096	767,522	738,301	643,767	656,642	669,775	683,171	696,834
Maintenance and Repair	210,416	295,901	306,237	216,516	220,846	225,263	229,769	234,364
Insurance	456,611	295,935	463,386	688,750	702,525	716,576	730,907	745,525
Miscellaneous Expense	38,708	66,320	49,110	66,320	67,646	68,999	70,379	71,787
Operations	5,639,698	7,381,496	6,230,088	7,170,459	6,609,325	6,741,511	6,876,341	7,013,868
Cost of Service Transfers	4,963,750	5,974,266	5,974,266	5,957,807	6,076,963	6,198,502	6,322,472	6,448,922
Fixed Assets	705,187	1,074,648	1,176,188	1,106,887	1,129,025	1,151,606	1,174,638	1,198,131
Vehicle Replacement	3,327,000	1,397,000	1,397,000	3,690,000	3,000,000	3,000,000	3,000,000	3,000,000
Revenue Funded Capital	6,380,000	40,031	40,031	2,045,000	1,310,000	-	231,525	-
Cell Construction				1,500,000	1,500,000	3,000,000	1,500,000	1,500,000
Closure/Post Closure	702,648	719,000	719,000	735,710	752,631	769,942	787,650	805,766
Debt Service	6,933,812	5,690,617	5,690,617	3,897,501	5,068,493	5,196,983	5,031,285	5,011,650
Franchise Fees/Administrative Cost	1,889,570	1,911,728	1,911,728	1,670,597	1,722,781	1,779,480	1,834,662	1,891,329
Total Expenditures	\$ 42,298,563	\$ 37,166,704	\$ 35,986,251	\$ 41,605,342	\$ 41,399,386	\$ 42,478,620	\$ 41,821,582	\$ 42,367,422
Net Income	\$ (1)	\$ 2,714,689	\$ 3,635,565	\$ -	\$ -	\$ -	\$ 1,265,175	\$ 1,831,809
Rate Increase	0	0	0	0	0	0	0	0
Working Capital	3,383,885	2,973,336	2,878,900	3,328,427	3,311,951	3,398,290	3,345,727	3,389,394
Operating Fund Reserve	3,433,791	6,559,029	7,574,341	5,390,734	4,630,667	3,933,822	5,251,560	7,039,702
Ending Fund Balance	6,817,676	9,532,365	10,453,241	8,719,161	7,942,618	7,332,112	8,597,287	10,429,095
<b>Target Reserves</b>								
Wrking Cptl/ Op Reserve Target - 14%	5,921,799	5,203,339	5,038,075	5,824,748	5,795,914	5,947,007	5,855,021	5,931,439
Wrking Cptl/ Op Reserve Target - 18%	7,613,741	6,690,007	6,477,525	7,488,962	7,451,890	7,646,152	7,527,885	7,626,136

# Rate Change History

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

Since FY 2018, the City's continued emphasis on financial transparency and cost containment has resulted in **no rate increases** for City of Denton Utilities.



# Proposed Capital Budget

# FY 2022-23 Capital Budget Development Process

Date	Action
December	CIP Budget Kickoff
January	Finance meetings with departments to review CIP process.
February	Finance reviewed the project submissions.
March/April	Interdepartmental meetings to review projects across departments. Budget staff prepared draft CIP budget document
May/June	Draft CIP budget document presented to CMO and Executive Staff containing all projects, recommended funding sources, and project status.
June/July	PUB / Council Workshops
August	Council Workshop
September	City Council adopts Annual Program of Services, First Year of CIP, tax rate, approves utility rates



# FY 2022-23 Preliminary Capital Budget Book

## *Structure*

- ***Introductory Information (Pages 2 – 14)***
- ***Summary Pages (Pages 15 – 19)***
  - 2022-23 Preliminary Capital Budget Summary
  - General Government
  - Utility / Enterprise
  - 2019 Bond Program Timeline
  - Future Bond Election Projects
- ***Department Pages (Pages 20 – 160)***
  - A summary of project expenditures and revenue sources by category.
  - A breakdown of projects with each project's 5-year budget forecast.
  - Individual project details.

# 5-Year CIP Expenditure & Funding

## General Government Summary - CIP Book (Page 16)

	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 Government - Fleet	1,300	650	-	-	-	1,950
General Government - Fleet (Vehicle Additions)	1,660	2,500	-	-	-	4,160
General Government - Fleet (Vehicle Replacements)	3,802	4,956	4,396	5,564	3,342	22,060
General Government - Finance	2,000	4,500	4,500	-	-	11,000
General Government - Facilities	19,023	5,149	5,390	5,878	20,270	55,710
General Government - Parks	1,550	1,114	1,207	1,756	817	6,444
General Government - Streets & Traffic	19,268	10,023	10,498	10,948	11,448	62,185
General Government - Drainage	1,500	-	-	-	-	1,500
General Government - Technology Services	1,585	6,763	3,219	3,943	2,234	17,745
<b>Total Proposed Capital Projects</b>	<b>\$ 86,043</b>	<b>\$ 71,255</b>	<b>\$ 48,110</b>	<b>\$ 28,089</b>	<b>\$ 38,111</b>	<b>\$ 271,609</b>
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	0	0	88,855
Certificates of Obligation	32,426	25,655	18,451	16,658	26,735	119,926
<b>Total Proposed New Funding</b>	<b>\$ 86,043</b>	<b>\$ 71,255</b>	<b>\$ 48,110</b>	<b>\$ 28,089</b>	<b>\$ 38,111</b>	<b>\$ 271,609</b>
Total Current Appropriated	214,125					
<b>General Government Total</b>	<b>\$ 300,168</b>					

# 5-Year CIP Expenditure & Funding

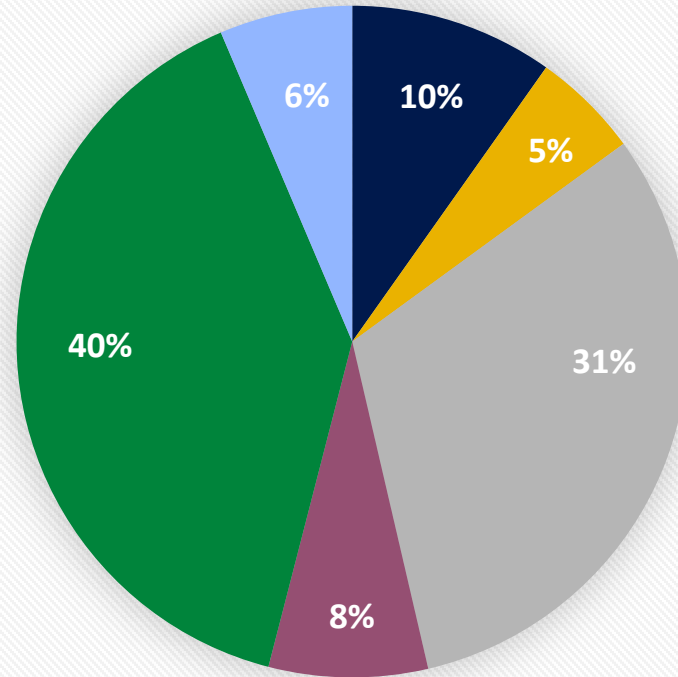
## Utility/Enterprise Fund Summary - CIP Book (Page 17)

	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
<b>Total Proposed Capital Projects</b>	<b>\$ 229,784</b>	<b>\$ 174,495</b>	<b>\$ 138,329</b>	<b>\$ 121,123</b>	<b>\$ 78,922</b>	<b>\$ 742,653</b>
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
<b>Total Proposed New Funding</b>	<b>\$ 229,784</b>	<b>\$ 174,495</b>	<b>\$ 138,329</b>	<b>\$ 121,123</b>	<b>\$ 78,922</b>	<b>\$ 742,653</b>
Total Current Appropriated	\$ 208,803					
<b>Utility / Enterprise Total</b>	<b>\$ 438,587</b>					



# Summary

**FY 2022-23  
Proposed  
Budget by Fund  
-  
\$1,864,080,121**



General Fund	Debt Service Fund
Utilities	Internal Service Funds
Capital Improvement Program	Other Funds

# Tax Bill Impact

## Residential Annual Tax and Utility Bill Impact

Tax Impact				
Fiscal Year	2021	2022	2023 - Proposed	Comments
Tax Rate	\$0.59045	\$0.56568	\$0.55568	
Average Taxable Value	\$259,097	\$275,361	\$307,283*	
<b>Average Tax Bill</b>	<b>\$1,530</b>	<b>\$1,558</b>	<b>\$1,708</b>	<b>\$150 Annual Increase</b>
Utility Impact				
Water	\$559	\$531	\$531	No Rate Change
Wastewater	\$378	\$378	\$378	No Rate Change
Electric	\$1,334	\$1,334	\$1,334	No Rate Change
Solid Waste	\$246	\$246	\$246	No Rate Change
<b>Average Utility Bill</b>	<b>\$2,517</b>	<b>\$2,489</b>	<b>\$2,489</b>	
<b>Total Average Bill</b>	<b>\$4,047</b>	<b>\$4,047</b>	<b>\$4,197</b>	<b>\$150.00 Annual Increase</b>

# Community Engagement Opportunities

- City Council Meetings (August)
- City of Denton Budget Webpage (Citizen feedback form)
- Budget Simulation Tool (Balancing Act)
- Public Tax Rate and Budget Hearing (September 20, 2022)

# Next Steps

- August – Follow up on outstanding items from Budget Workshop
- September 20, 2022 – Budget and Tax Rate Public Hearings
- September 27, 2022 – City Council Adopts Budget, Tax Rate, Rates and Capital Improvement Plan





# Questions?