



2020 Annual Budget

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Message from the City Manager, Dr. Kenny Haskin

November 18, 2019

Year after year, the budget process continues to be an emotional situation for myself, City staff, and the Board of Directors. We all want to provide top shelf service to the citizens of this community while working on a limited budget. Each year, departments are asked to cut their ever-dwindling operational budgets while maintaining service and staffing levels. While fiscal year 2020 has many similarities to years past, I am very optimistic for the future of Texarkana, Arkansas.

Over the past four years, the City has attempted to operate in a conservative, responsible manner. For example, the City moved to levelize the Bi-State contribution in an effort to control costs. Any increases greater than 15% would come directly from fund balance and any increase less than 15% would be set aside in a restricted reserve to be used toward future year contributions. A collective effort with the Police Department has allowed the City to allocate approximately \$394,000 to the Bi-State restricted reserve in 2019 and an additional \$290,000 in 2020. The City has been very cautious when issuing debt which has allowed us to be able to finance a new Animal Shelter and rehabilitate the old Boys and Girls Club.

In terms of the economy, Texarkana has been fortunate in comparison to the rest of the nation even though total General Fund expenditures continue to rise at a faster rate than revenues. Sales and other taxes are the City's largest source of revenue and account for 53% of the City's General Fund proposed revenue for 2020. The City has seen an increase in sales tax collections due to sales tax on the sale of motor vehicles and the remittance of sales tax from online businesses. In 2020, we are budgeting a 2% increase in sales tax collections. The City's second largest revenue source is franchise fees which account for 13% of the City's General Fund proposed revenue for 2020. In 2019, the City experienced a 6% decrease in franchise fee collections. Per a SWEPCO representative, electric franchise receipts are greatly affected by the weather. The price of natural gas continues to be volatile. Even though the price of natural gas has increased, the weather will affect usage. Because franchise fee receipts are based on gross sales, our franchise fee collections will directly reflect these changes.

The City is at a point where it has become difficult to generate additional revenue as expenditures continue to grow. Cities across the state of Arkansas have experienced similar problems that have forced layoffs and reductions in operating expenditures. Thus far, Texarkana has been fortunate enough to maintain staffing levels. It is important to remember that Personnel costs make up 66.7% of the budget and it is impossible to make substantial budget cuts without it affecting personnel. This is directly reflected in the fire budget. Three vacancies in fire personnel were not filled until the last quarter of the year which had a drastic effect on fire overtime.

The City's financial policy recommends that unrestricted fund balance is a minimum of 60 days of expenditures. At the end of 2020, the City is estimated to have a fund balance of \$4.2 million, which is equivalent to 73 days of expenditures. A five-year history of the use of General Fund balance, both restricted and unrestricted, is as follows:

- 2019 (\$827,513)
- 2018 \$1,662,145

- 2017 \$13,317
- 2016 (\$239,447)
- 2015 \$434,071

The General Fund budget presented shows expenditures to exceed revenues by approximately \$1,380,000 in 2020. Of which, approximately \$818,000 will be allocated from the restricted reserve for the loan for the new Animal Shelter. In 2020, approximately 82% of General Fund expenditures are attributed to public safety services provided by the City. Public safety includes our Court and Probation systems, Police, Fire, Animal Shelter and Control, Police Pension Fund contributions, CID Secretary and Crime Stopper Coordinator that are shared with Texarkana, Texas, Bi-State contribution, Code Red services, and E911 payments.

Each department was asked to adjust their 2020 budget requests based on their 2015 actual allocation of expenditures. Most departments made their cuts from their operating budget, while Fire decided to make changes to personnel also.

Several things were accomplished during the development of the 2020 budget. The following are the highlights:

- All General Fund departments cut expenditures by approximately \$525,000
0.5% COLA proposed for Fire and Police
- Capital Outlay
 - Board of Directors
 - \$15,000 for new camera
 - Police
 - \$50,000 for 10 complete camera systems
 - \$150,000 for 5 new patrol cars
 - Fire
 - \$30,000 for Staff Vehicles
 - \$100,000 for Brush Truck
 - Agencies
 - \$286,000 for Streets and Drainage
 - \$229,000 for Economic Development

City staff and I are willing to meet with you to discuss any questions or recommendations you might have with the budget.

Kenny Haskin, City Manager





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Texarkana
Arkansas**

For the Fiscal Year Beginning

January 1, 2019

Christopher P. Morill

Executive Director



City Manager's 2020-2024

Seven Goals for Economic Growth & Development for the City of Texarkana, Arkansas

1) Foster a mutual relationship with developers, specifically targeting retail sales Businesses to promote economic growth in Texarkana, Arkansas

- Develop mapping tools for on-line viewing to reflect the growth corridor of Texarkana, Arkansas, which identifies all available tracks of land, property owners, and zoning.
- Target four or five businesses and aggressively attempt to locate them inside Crossroads Business Park in the short-term. This means team visits to their Corporate Headquarters.
- Leverage Advertising and Promotion resources, so that the return on investment pays a yearly dividend to the Citizens of Texarkana, Arkansas.

2) Develop and sustain economic growth and development capabilities in Texarkana, Arkansas

- Always be proactive about economic growth and development, seeking business that adds value to the community.
- The City Manager's office will ensure that one employee devotes his or her time around the clock to economic growth and development issues.
- Ensure that the retail developers have a full understanding of the tax advantages of relocating a business to Texarkana, Arkansas.
- Promote an Economic Marketing Strategy using all forms of media, especially magazines and articles that help to recruit new businesses.
- Promote building and code enforcement standards that enhance growth, public safety, and protection of investments.

3) Provide persistent situation awareness of economic development opportunities

- Conduct a SWOT Analyses (Strengths, Weaknesses, Opportunities, Threats) on doing business in Texarkana, Arkansas.
- Develop recruitment tools to promote the advantages of doing business in Texarkana, Arkansas.
- Seek legislative amendment to the Act 9 Bond Law for business growth involving retail sales, similar to 4B sales tax law in Texas.
- Conduct a Citizen survey regarding types of businesses preferred in Texarkana, Arkansas.

- Expand and develop our WEB Site to include appropriate economic and demographic data for those who desire to relocate businesses to our City.

4) Develop, organize, and train the organization to anticipate economic growth and development opportunities

- An Economic Growth and Development Team will be formed to include the City Manager, Public Works Director, and Water & Sewer Director.
- Develop policies related to funding streets, roads, and utilities for economic growth.
- Policy considerations will be explored in order to make the new business location experience friendly and efficient.
- If one Public/Private business opportunity does not materialize, then seize the moment to cultivate five other opportunities.
- Consider development of a partnership arrangement with the Four States Fair on a public/private venture.

5) Promote economic growth opportunities that improves the quality of life for our citizens

- Promote retail excellence through surrounding leisure activities involving trails, parks, water theme park, I-Max Theater, and other diverse event activities.

6) Implement open and transparent economic business practices that keep the Board of Directors fully informed

- Transparency in our processes and practices is a linchpin to producing sound economic growth and development decisions.
- Board Members should be kept fully informed on all economic growth activities.
- Board Members should be advised of the required economic development financing tools required to succeed.

7) Foster and develop smart operations across the city to reflect a visible commitment of staff in sustaining future economic growth for Texarkana, Arkansas

- Efficient processes are critical for us to capitalize on economic growth and development.
- Smart operations for the City will streamline administrative processes that make the entire building development process more flexible and responsive to the developer and builder without harming the public.
- Smart operations mean business competitiveness through the avoidance of red tape.



2020 Statement of Management Policy

Mission of the City *(Broad Philosophy)*

"The Mission of the City of Texarkana, Arkansas Board of Directors and City Staff is to work together to create and implement strategies necessary to turn the City's Core Values and Vision into reality"

Core Values *(Vision that is more focused)*

Promote active citizen involvement and participation in the planning and decision-making process.

Aggressively pursue economic development and growth initiatives with the private sector.

Commitment to learn and change at all levels within the organization in order to pursue excellence through continuous improvement, innovation, and creativity in delivering services to the community.

Commitment by the Board of Directors and staff to build relationships with citizens and community partners in order to achieve goals.

Promote fiscal responsibility and accountability for our citizens in all we do through a high level of public accountability.

Promote the health, safety, and general well being of our citizens to create a vibrant community.

Promote and foster regional partnerships with all public sector agencies to create a growing Texarkana that will improve the quality of life for our Citizens.

Core Services

We will promote a strong and diverse economic environment.

We will provide infrastructure, with the capacity to meet current and projected needs.

We will provide streets and other traffic systems.

We will rehabilitate and maintain infrastructure as needed.

We will promote public safety and health.

We will promote effective communication with one voice to the community.

We will provide a workplace that fosters creative ideas for delivery of core services.

We will provide high quality customer focused basic services at a reasonable cost.

We will promote safe, decent, and affordable housing.



City of Texarkana, Arkansas Fiscal Policies

The following fiscal policy is designed to establish important guidelines to direct the City's financial management and decision-making practices. These policies will assist the City's Finance Department in their effort to assure that the City's financial resources are managed in a fiscally prudent manner. These policies are also designed to aid in cost containment of City government, build City capacity to provide and maintain effective services, prevent the loss of financial flexibility, and maintain a sound financial reputation in the credit market. This policy will provide a financial base sufficient to sustain municipal services to maintain the social well-being and physical conditions of the City. It will assure taxpayers that Texarkana, Arkansas' City government is maintained in sound fiscal condition. This policy shall be reviewed as necessary for any revisions. Any proposed amendments are to be presented to the Board of Directors for consideration.

General Policy

With respect to the interpretation and application of these policies, the City shall comply with all applicable federal and state laws, the City Charter and Code of City Ordinances, Financial Accounting Standards Board (FASB) and Governmental Accounting Standards Board (GASB) standards, all bond covenants, and associated ordinances relating to all budget, accounting, reporting, disclosure, finance activities, and financial policies. In any conflict between these policies and such governing law, standards, or documents, such governing law, standards, or documents shall prevail. Any City procedure that will be in conflict of this policy will require justification and two-thirds vote of the Board of Directors.

Fund Balances/Reserve Balances

The City recognizes the need to establish and maintain a fund balance to have available in the event of emergency.

A. General Fund

1. The General Fund shall maintain an unassigned fund balance that represents at least 60 days of annual operating expenditures.
2. In the event a balanced budget is not attainable, that Fund Balance may be used for Recurring Expenditures and to achieve budget balance:
 - a) If the budget imbalance is expected to last for no more than one year and can be corrected with use of Fund Balance available in excess of the desired minimum; or
 - b) If the budget imbalance is expected to continue beyond one year, provided that Fund Balance in excess of the desired minimum is used to achieve balance as part of a corresponding plan to close the gap through revenue increases and/or expenditure reductions. This will help the General Fund balance from going below the minimum.

3. The unassigned Fund Balance may be temporarily reduced below the desired minimum when required for response to major disasters. Any proposed use of Fund Balance which decreases Fund Balance below the desired minimum shall include a justification presented to the City Council and shall require approval from two-thirds of the City Council present and voting. Once the event causing use of Fund Balance below the desired minimum has concluded, the City shall allocate sufficient funds to restore the unassigned Fund Balance to at least 60 days of annual operating expenditures by the end of the second subsequent full fiscal year.
 4. Annual surpluses in the General Fund will be used to fund capital expenditures or placed in a restricted reserve account if:
 - a) There are surplus balances remaining after all current expenditure obligations and reserve requirements are met.
 - b) The City has made a determination that revenues for the ensuing annual budget are sufficient to support budgeted General Fund operations.
 5. The following restricted reserve balances have been established in order to meet additional needs of the city. Additions/changes to restricted reserves may be needed in order to continue to meet the demands of the City.
 - a) Stateline Signals Reserve
 - b) TAPD DOJ JAG Grant Reserve
 - c) Miscellaneous Reserve
 - d) Fireworks Permit Reserve
 - e) Drug Seizure Reserve
- B. Public Works Fund
1. The Public Works fund shall maintain a fund balance of no less than \$200,000.
 2. The following restricted reserve balances have been established in order to meet additional needs of the Public Works Department. Additions/changes to restricted reserves may be needed in order to continue to meet the demands of the Public Works Department.
 - a) Bramble Park Reserve
 - b) Refuse Storm Water
 - c) AR/TX Boulevard Signal
- C. Grant/Special Revenue Funds
1. Factors considered in determining minimum and maximum cash reserves include each fund's risk and revenue volatility and cash fund of capital projects.

Revenue Policy

- A. Because revenues are sensitive to both local and regional economic activities, revenue estimates shall be conservative.
- B. The City will establish user fees or rates at sufficient levels to recover the full cost of providing the services. Fees for services will be reviewed and adjusted, as needed, to meet increased costs for all funds of the City.
- C. One-time revenue will not be used to support ongoing operational needs.
- D. Grant funding should be considered to leverage City funds. Inconsistent grants should not be used to fund on-going programs. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process.

- E. All grants and other Federal and State funds shall be managed to comply with the laws, regulations, and guidance of the grantor, and all gift and donations shall be managed and expended according to the wishes and instructions of the donor.
- F. The City will establish and maintain Special Revenue Funds which will be used to account for the proceeds of specific revenue sources to finance specified activities which are required by statute, ordinance, resolution, or executive order.

Expenditure Policy

- A. It will be the policy of the City to strive to eliminate the use of operating revenues, yearly budget carry-over, or other non-recurring sources of revenue to meet recurring/operating expenses.
- B. City recurring, operating expenditures will not exceed annual revenues.
- C. The City will keep staffing at minimum levels without sacrificing quality of services.
- D. Regular evaluation and adjustment of wages and benefits will be considered in order to foster a stable and dedicated workforce and reduce the expense of employee turnover.
- E. The budget will provide sufficient funding to cover annual debt retirement costs. The Board of Directors shall be fully informed if sufficient funds are not allocated in the current budget.
- F. Maintenance of infrastructure and other capital items will be an expenditure priority. New spending programs will not be funded by deferring capital maintenance.

Debt Policy

- A. The general policy of the City is to fund capital projects (infrastructure) with voter-approved debt. However, non-voter approved debt may be used as an alternative to other financing options when the need is urgent, unanticipated, necessary to prevent economic loss to the City, or is the most cost-effective financing option. Short-term financing, recently made available by state constitution Amendment 78, may be considered as an option for the purchase of motor vehicles or heavy construction equipment.
- B. The City will not use long-term debt to finance current operations.
- C. The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit. The City will encourage and maintain good relations with financial bond rating agencies and will follow a policy of full and open disclosure.
- D. Interest earnings on bond proceeds will be limited to:
 - 1. Fund the improvements specified in the authorizing bond ordinance; or
 - 2. Payment of debt service on the bonds.
- E. The City shall use a competitive bidding process in the sale of debt unless the use of a negotiated process is warranted due to market timing requirements (refunding), or a unique pledge or debt structure. The City will award competitively issued debt on a true interest cost (TIC) basis.
- F. Proceeds from debt will be used in accordance with the purpose of the debt issue. Funds remaining after the project is completed will be used in accordance with the provisions stated in the bond ordinance that authorized the issuance of the debt.
- G. The City may initiate a refunding of outstanding debt when:
 - 1. A refinancing is expected to relieve the City of financially restrictive covenants;
 - 2. A refinancing is expected to significantly reduce the remaining term of the debt being refunded; or

3. The City's financial advisors project net present value savings of at least 5% for current refunding and advance refunding.
- H. A formal Request for Information (RFI) process shall be conducted by the Finance Working Group when selecting underwriters in order to promote fairness, objectivity, and transparency. The selection committee shall report results of the RFI process to the Board of Directors. RFIs shall include questions related to the areas listed below to distinguish firm's qualifications and experience, including but not limited to:
1. Relevant experience of the firm and the individuals assigned to the issuer, and the identification and experience of the individual in charge of day-to-day management of the bond sale, including both the investment banker(s) and the underwriter(s);
 2. A description of the firm's bond distribution capabilities including the experience of the individual primarily responsible for underwriting the proposed bonds. The firm's ability to access both retail and institutional investors should be described;
 3. Demonstration of the firm's understanding of the issuer's financial situation, including ideas on how the issuer should approach financing issues such as bond structures, credit rating strategies, and investor marketing strategies;
 4. Demonstration of the firm's knowledge of local political, economic, legal, or other issues that may affect the proposed financing;
 5. Documentation of the underwriter's participation in the issuer's recent competitive sales or the competitive sales of other issuers in the same state;
 6. Analytic capability of the firm and assigned investment banker(s);
 7. Access to sources of current market information to provide bond pricing data before, during, and after the sale;
 8. Any finder's fees, fee splitting, or other contractual arrangements of the firm that could present a real or perceived conflict of interest, as well as any pending investigation of the firm or enforcement or disciplinary actions taken within the past three years by the Securities and Exchange Commission, the Municipal Securities Rulemaking Board, or any other regulatory agency.

Cash Management

City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal, in that order.

- A. The City will develop and maintain written guidelines on cash handling, accounting, segregation of duties, and other financial matters.
- B. The City will conduct periodic reviews of its internal controls and cash handling procedures.

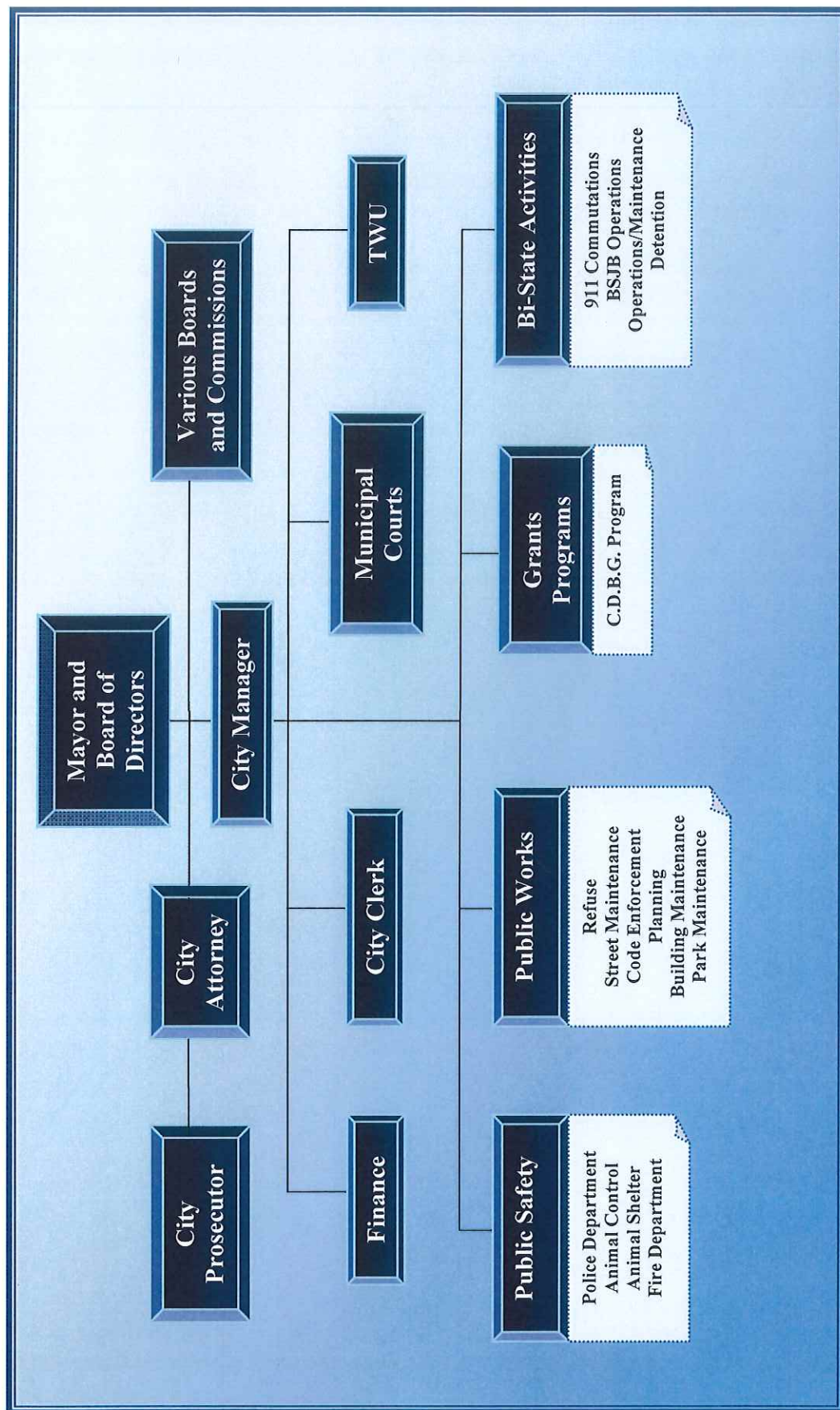
Accounting, Auditing, Budgeting, & Financial Reporting Policy

- A. Single Audit Report or other audits of Federal and State grant funds will be performed in compliance with applicable provisions of the Single Audit Act, applicable Office of Management and Budget Circulars, and other relevant federal, state, and local rules and regulations.
- B. An annual audit will be performed by an independent public accounting firm in accordance with Generally Accepted Government Auditing Standards and the opinion will be included in the Comprehensive Annual Financial Report.

- C. To the extent practicable, all Component Units of the City must follow all City accounting, audit and financial reporting policies.
- D. The Single Audit Report (annual audit) and the accompanying auditor's letter to management shall be released to City Council and published prominently on the City's website within 30 days of receipt from the auditor.
- E. The Finance Working Group shall maintain a written disclosure policy consistent with federal securities law and the City's continuing disclosure undertakings with respect to the City's outstanding debt.
- F. The City's accounting and financial reporting systems will be maintained in conformance with Generally Accepted Accounting Principles (GAAP) and the standards set by the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- G. The City's CAFR will be submitted to the GFOA Certification of Achievement for Excellence in Financial Reporting Program. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions provide full disclosure of all financial activities and related matters, and minimize ambiguities and potentials for misleading inference.
- H. Financial systems will be maintained to monitor revenues, expenditures, and program performance on an ongoing basis.
- I. Monthly Reports shall be prepared and presented to the Board of Directors on a timely basis.
- J. The Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.



CITY OF TEXARKANA, ARKANSAS ORGANIZATIONAL CHART



BUDGET PROCESS

BUDGET PROCESS

The City's accounting records for general government activities are maintained on a modified accrual basis, with revenues being recorded when available and measurable, and expenditures being recorded when the services of goods are received, and the liabilities are incurred. Accounting records for the City's water and sewer utility and other proprietary activities are maintained on the accrual basis.

The annual budget document is the result of a cooperative effort from the Finance Department, department heads, City Manager, and City Board of Directors. The budget is discussed at public budget workshops and City Board Meetings in which citizens are welcome to attend and express any comments or concerns to the Mayor and Board of Directors. The public budget workshops and City Board of Directors meetings that are held during the budget process are an important element of the budget process because they are purposed to seek feedback from the City Board of Directors and the public on City operations and services. In an effort to ensure the City's budget is easily accessible by any who wish to review it, a copy is stored in the City Clerk's Office and posted on the City's website in electronic format. A summary of the process is presented below.

July 2019

The Finance Director reviews the budget process from the prior year to determine if any improvements can be made. The budget calendar is updated and discussed to determine important dates and the process begins.

August 2019

Finance Department staff enters audited numbers from the previous year as well as budgeted numbers and estimates for the current year into the budget document. Finance staff requests the budget narratives, capital requests, and personnel requests from all department heads. Revenue estimates for the next budget year are entered into the budget document. Revenue estimates are based on current year estimates as well as multiple year's worth of historical data.

September 2019

Department heads prepare their initial requests in accordance with the guidelines. Meetings are scheduled with the City Manager, Finance Director, and each department head to discuss their budget requests. The purpose of these meetings is to review in detail the requests for O & M, personnel and capital. Checklists are made to follow up on any pending items that require additional review before the budget is presented to the Board of Directors. Decisions are made on which items will be recommended to the Board of Directors for approval and those that will not. Items are reviewed to make sure that the amount requested is justified based on the needs of the coming year and to ensure tax dollars are being spent in a fiscally responsible manner.

October 2019

Budget review meetings are continued through the month of October. Meetings conclude around the end of October to allow time for material to be prepared for distribution to the Board of Directors prior to budget discussions that begin in November. Any additions or cuts that need to be made to the budget document are prepared during October. Goals and objectives and prior year accomplishments are submitted to the City Manager for review. Any significant changes in the current year's budget are discussed in the City Manager's budget message. Finance staff prepares a current list of authorized strengths for the City Manager to review. The list breaks each authorized position out by department and title. Any capital requests that are recommended by the City Manager are included in the budget document.

BUDGET PROCESS

November 2019

A public budget workshop is scheduled with the Board of Directors to discuss the draft. Budget workshops are typically scheduled immediately before a regularly scheduled meeting of the Board of Directors, which are the 1st and 3rd Monday of each month. The City Manager and Finance Director present the budget for each department. The department heads are present to answer any questions regarding major projects or discussions that may require their input. If necessary, follow-up items are identified for further review and reconsideration at the next meeting.

December 2019

Meetings may continue into December with the goal of having the budget adopted before December 31 each year. State law requires the governing body to adopt the budget on or before February 1 each year. After the budget is adopted, copies of the budget document are provided to each department.

January 2020

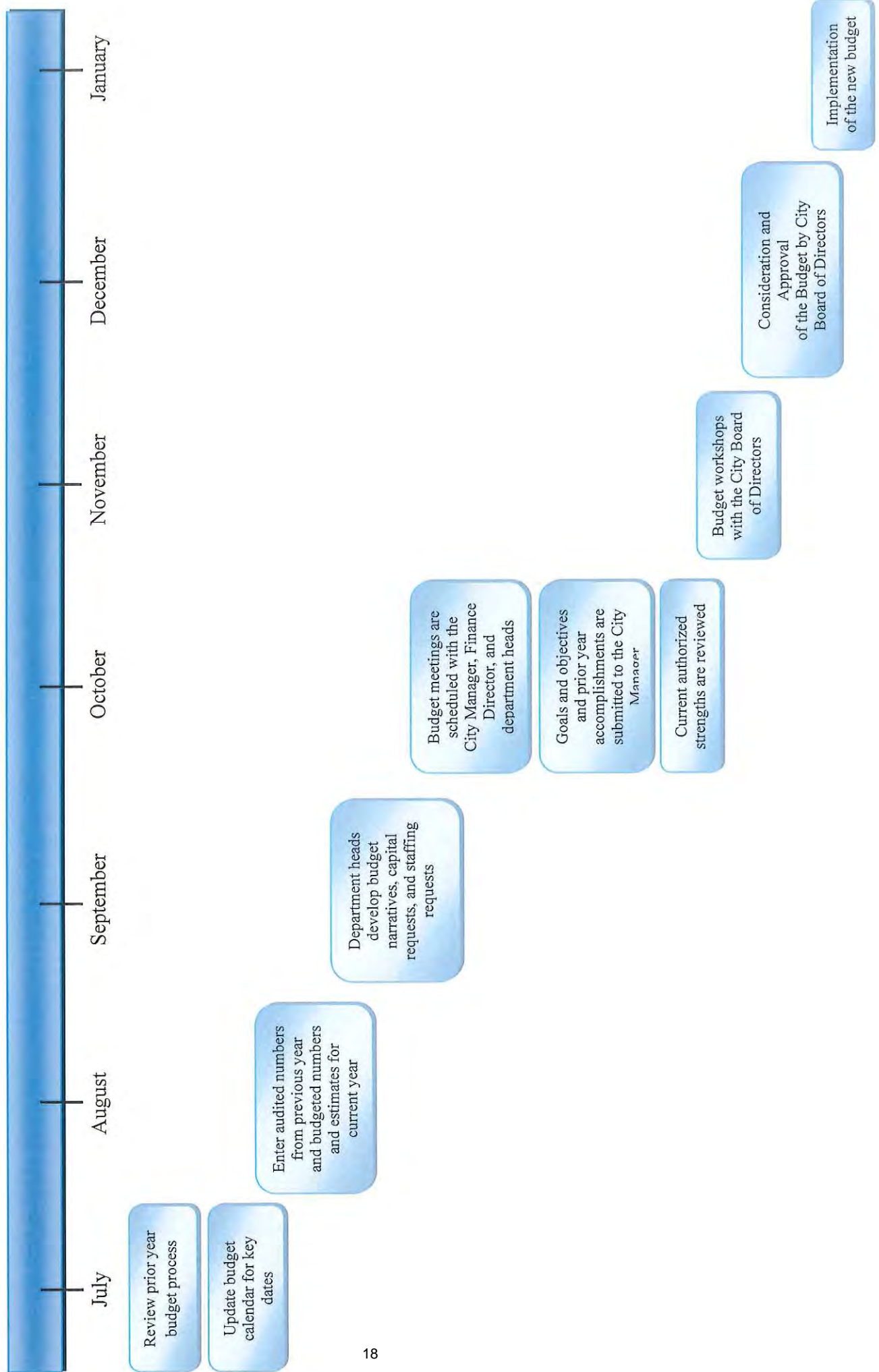
The new budget goes into effect and departments carry out their operations according to the budget. Monthly financial statements are prepared and provided with departmental reports to the Mayor and Board of Directors.

Budget Amendments

Budget amendments may be done during the course of the year. Department heads have the authority to submit any budget amendment requests to the City Manager for approval as long as the amendment only affects O & M and does not increase their overall adopted budget. Any budget amendment request that increases a fund's overall approved expenditures must be taken to the Mayor and Board of Directors for approval. These are included as an agenda item to be discussed during a Board of Director's meeting.

CITY OF TEXARKANA, ARKANSAS

THE 2020 BUDGET PROCESS



Summary of Revenues & Expenditures

<i>ACTUAL</i> <i>2018</i>	<i>BUDGET</i> <i>2019</i>	<i>ESTIMATED</i> <i>2019</i>	<i>PROPOSED</i> <i>2020</i>
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REVENUES

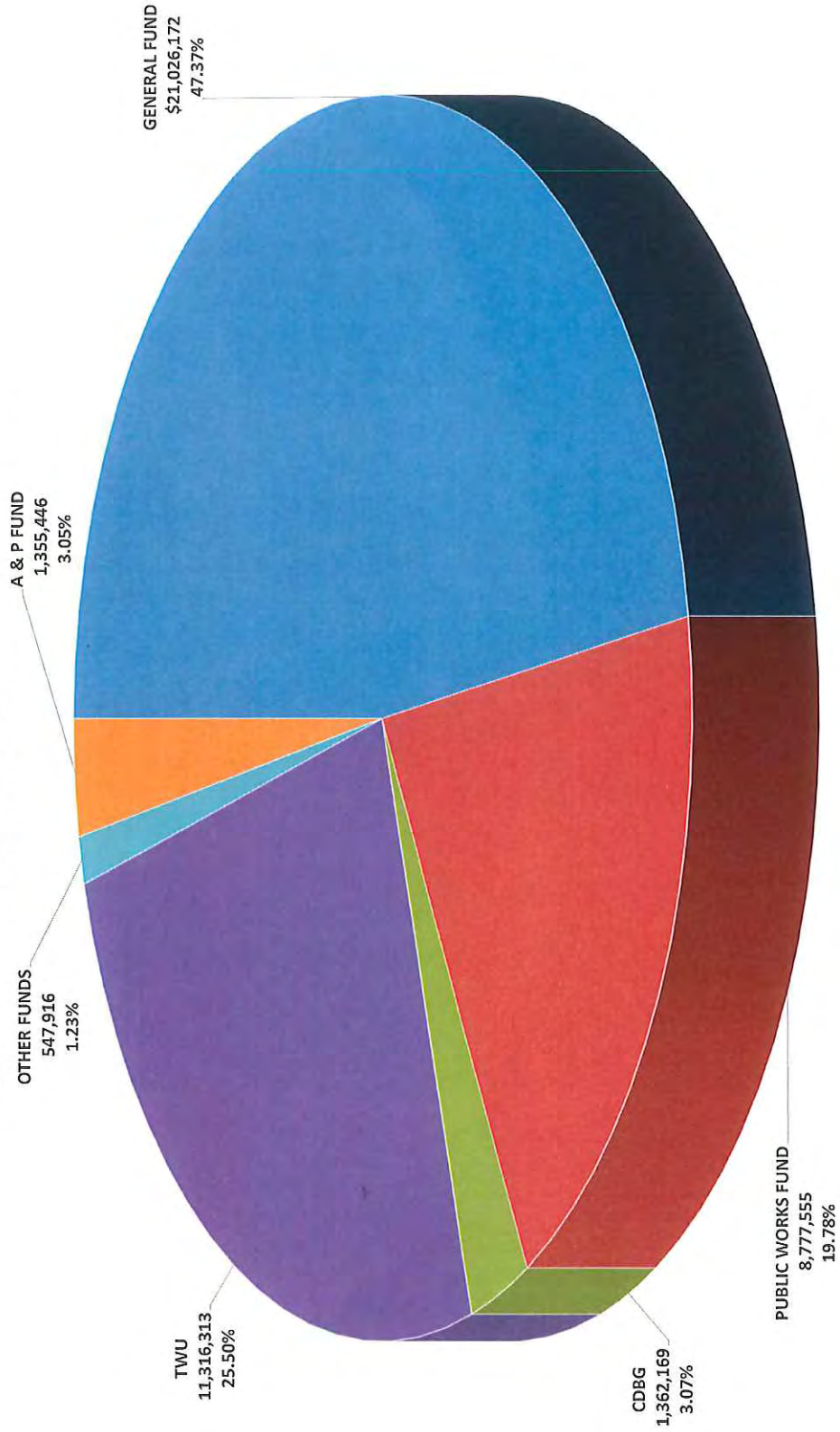
GENERAL FUND	\$ 20,218,646	\$ 19,756,325	\$ 20,202,179	\$ 21,026,172
PUBLIC WORKS FUND	7,638,492	7,846,237	8,037,668	8,777,555
CDBG	189,373	477,169	256,878	1,362,169
TWU	10,006,473	10,321,712	10,005,568	10,192,693
OTHER FUNDS	609,798	589,951	628,998	611,656
A & P FUND	1,171,147	1,161,440	1,266,451	1,284,400
APPROPRIATED FUND BALANCE	0	0	0	1,130,926
TOTAL REVENUES	\$ 39,833,929	\$ 40,152,834	\$ 40,397,742	\$ 44,385,571

EXPENDITURES

GENERAL FUND	\$ 18,566,501	\$ 19,884,839	\$ 21,029,692	\$ 21,026,172
PUBLIC WORKS FUND	7,664,157	8,834,273	8,969,680	8,777,555
CDBG	197,768	477,169	253,909	1,362,169
TWU	10,098,995	11,209,683	10,684,263	11,316,313
OTHER FUNDS	530,802	1,046,934	510,538	547,916
A & P FUND	1,293,718	1,431,604	1,431,604	1,355,446
APPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	\$ 38,351,941	\$ 42,884,502	\$ 42,879,686	\$ 44,385,571

NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	1,481,988	(2,481,944)	0
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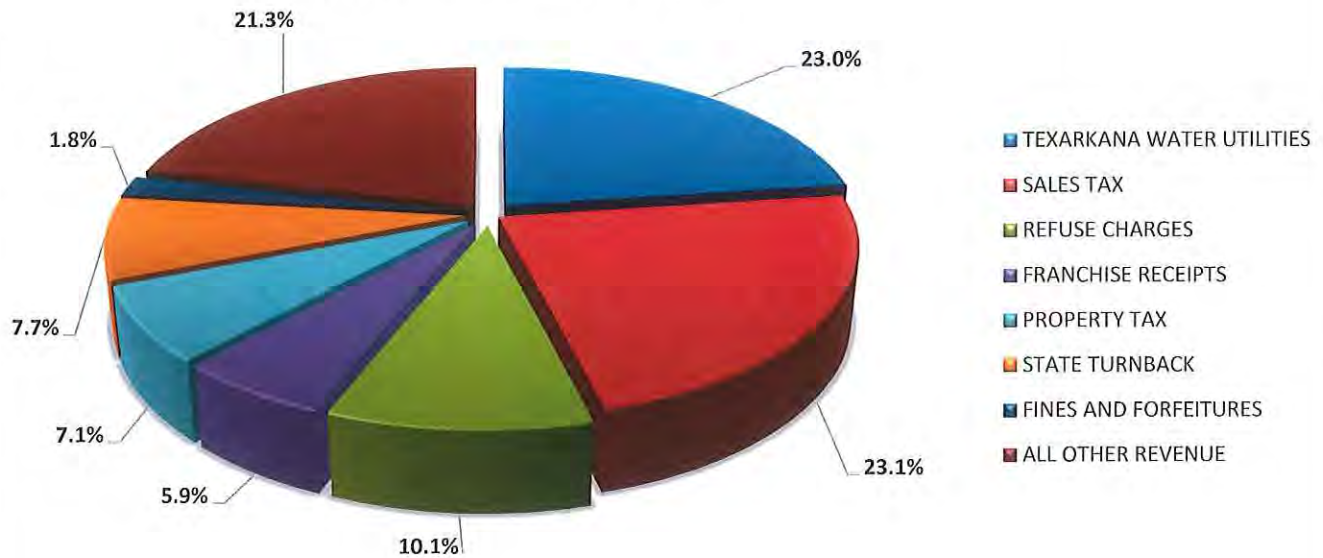
City-Wide Summary of Expenditures - FY 2020



MAJOR REVENUES AND EXPENSES

There are minimal revenue sources that comprise a major part of the City's total revenue. The largest source of revenue for the City is sales tax. The following pie chart shows the major revenues for the City. The table following the pie chart shows each revenue source that exceeds \$1,000,000, the percentage of the total, the cumulative total, and the cumulative percentage of total. We have also included the revenue for fines and forfeitures totaling \$820,565. The last row in the table is a total of all other revenues, each of which is less than \$1,000,000. As shown, this entire group makes up 21.3% of the total figure.

2020 BUDGET REVENUES



	2020 BUDGET	% OF TOTAL	CUMULATIVE AMOUNT	CUMULATIVE % OF TOTAL
TEXARKANA WATER UTILITIES	\$10,192,693	23.0%	\$10,192,693	23.0%
SALES TAX	\$10,236,000	23.1%	\$20,428,693	46.0%
REFUSE CHARGES	\$4,461,000	10.1%	\$24,889,693	56.1%
FRANCHISE RECEIPTS	\$2,614,575	5.9%	\$27,504,268	62.0%
PROPERTY TAX	\$3,173,001	7.1%	\$30,677,269	69.1%
STATE TURNBACK	\$3,431,500	7.7%	\$34,108,769	76.9%
FINES AND FORFEITURES	\$820,565	1.8%	\$34,929,334	78.7%
SUBTOTAL	\$34,929,334	78.7%		
ALL OTHER REVENUE	\$9,456,237	21.3%	\$9,456,237	100%
TOTAL REVENUE	\$44,385,571	100.00%	\$44,385,571	100%

MAJOR REVENUES AND EXPENSES

The next table shows the same revenue sources, but in addition to the 2020 budget amounts, it shows, in the same order, the corresponding figures for 2018 actual and 2019 estimated budget. Following the table are comments on the 2020 major revenue sources.

	2018 ACTUAL	2019 ESTIMATED	2020 BUDGET	CHANGE	PERCENT
TEXARKANA WATER UTILITIES	\$10,006,473	\$10,005,568	\$10,192,693	\$187,125	1.9%
SALES TAX	\$9,991,710	\$10,009,000	\$10,236,000	\$227,000	2.3%
REFUSE CHARGES	\$4,396,120	\$4,437,000	\$4,461,000	\$24,000	0.5%
FRANCHISE RECEIPTS	\$2,757,501	\$2,609,573	\$2,614,575	\$5,002	0.2%
PROPERTY TAX	\$3,067,864	\$3,147,500	\$3,173,001	\$25,501	0.8%
STATE TURNBACK	\$3,197,744	\$3,319,628	\$3,431,500	\$111,872	3.4%
FINES AND FORFEITURES	\$719,490	\$854,165	\$820,565	(\$33,600)	-3.9%
SUBTOTAL	\$34,136,902	\$34,382,434	\$34,929,334	\$546,900	1.6%
ALL OTHER REVENUE	\$5,697,027	\$6,015,308	\$9,456,237	\$3,435,929	57.1%
TOTAL REVENUE	\$39,833,929	\$40,397,742	\$44,385,571	\$3,987,829	9.9%

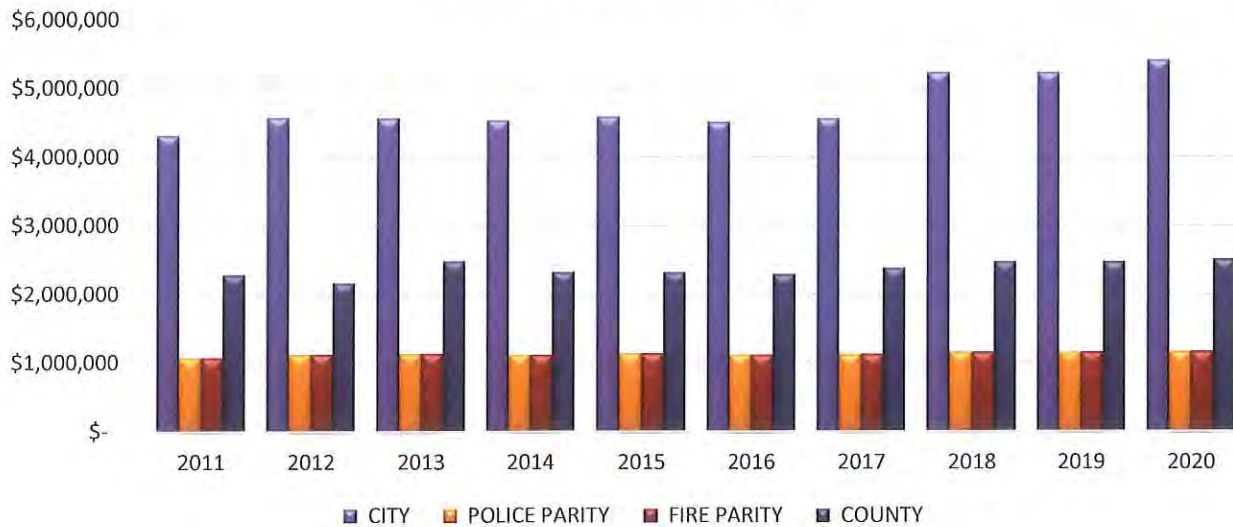
Texarkana Water Utilities (TWU) - \$10,192,693: Texarkana Water Utilities is a joint department of the City of Texarkana, Arkansas and the City of Texarkana, Texas. The primary function for TWU is to provide water and sewer services to both cities and the surrounding area. TWU produces drinking water from two surface reservoirs, Wright Patman in Bowie County, Texas and Millwood in Little River County, Arkansas. TWU is also responsible for the pumping and reclamation of wastewater and the ultimate disposal of the residual biosolids for both Cities in a manner that is efficient, environmentally safe, and meets all regulatory agency requirements. TWU provides solid waste billing and computer networking and maintenance to both Cities.

Sales Taxes - \$10,236,000: The City's leading own-source revenue is sales tax. Sales taxes primarily come from four separate sources; a two percent city tax based on point of sale, a quarter percent police parity tax based on point of sale, a quarter percent fire parity tax based on point of sale, and a portion of the county's one and one-quarter percent tax based on an Interlocal Cooperation Agreement between Miller County, Arkansas and the municipal corporations of the State of Arkansas located within the county. Per the agreement, the City of Texarkana receives forty-five percent of the county sales tax collections. For 2020, the City has budgeted for \$5,411,000 in city sales tax revenue, \$1,161,000 in police parity sales tax revenue, \$1,161,000 in fire parity sales tax revenue, and \$2,503,000 in county sales tax revenue.

The two percent city sales tax, the quarter percent police parity sales tax, and the quarter percent fire parity sales tax has not changed since 2008. The sales taxes are collected by vendors and remitted to the State of Arkansas on a monthly basis, along with the state sales tax. The State then makes a distribution to the City's General Fund. The timing of the receipt of the tax payment is two months behind the time it is originally collected by the vendor. There is a 2.3% increase in sales tax revenue for the 2020 estimated budget.

MAJOR REVENUES AND EXPENSES

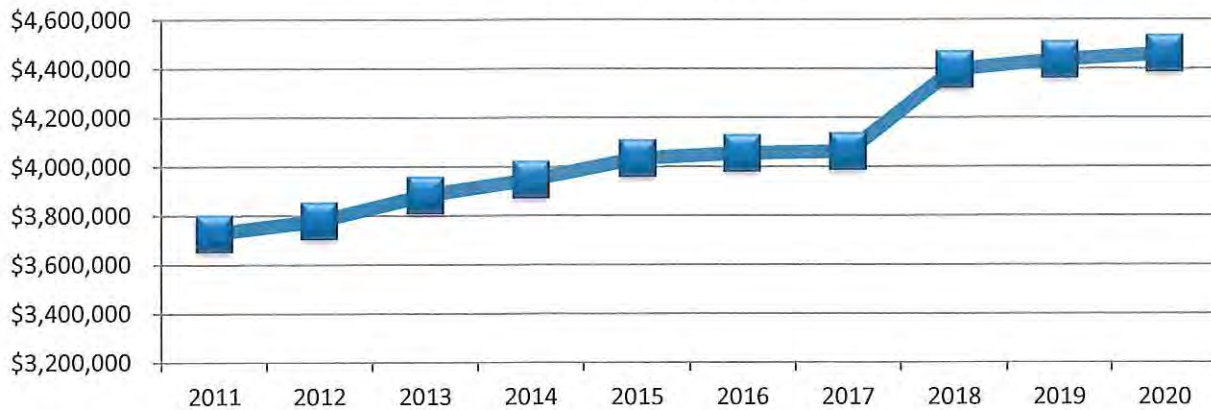
SALES TAX REVENUE



Refuse Charges - \$4,461,000: The City handles its own solid waste collection through licensed garbage collectors who contract with the City and are assigned a specific territory from which to collect residential garbage and yard waste. Each household is charged \$20.92 per month. This amount pays for the collection and disposal of garbage from each household. The refuse utility bill breakdown is as follows: \$10.62 for the cost of pick up and hauling, \$2.54 for residential landfill charges, \$0.15 for shop landfill charges, \$0.26 for uncollectable, \$3.25 for the general fund, \$3.10 for the street fund, and \$1.00 for Texarkana Water Utilities residential payment collection.

Commercial establishments may hire their own hauler from those licensed by the City and it will be billed along with water and sewer from Texarkana Water Utilities. Commercial collection rates are established by the City. A 0.5% increase in refuse charges revenue is budgeted for year 2020 proposed budget.

REFUSE CHARGES REVENUE

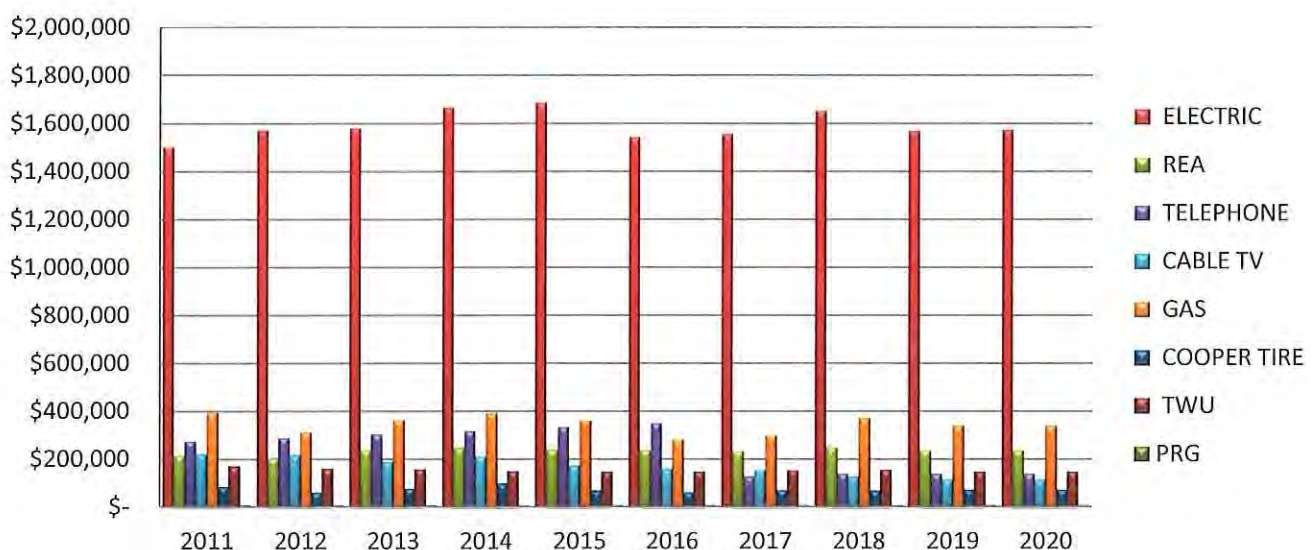


MAJOR REVENUES AND EXPENSES

Franchise Receipts - \$2,614,575: The City charges a franchise fee to various utility companies for the rendition of local telephone exchange services, electric distribution system operations, or natural or manufactured gas distribution system operations within the City. Franchise fees are collected on all revenues received by the franchise grantees for services rendered within the City. In June of 1981, the City levied a four percent franchise fee. A two percent increase was enacted in 2005, raising the franchise fee to six percent. The industrial customers were not subject to the two percent increase. This fee is charged for preservation of the public peace and health and safety.

In July of 2005, the City passed an ordinance for a voluntary payment in lieu of taxes of five percent of the gross water sales of Texarkana Water Utilities (TWU) plus the amount of property taxes that would have been paid in Arkansas if the water utility had been privately owned. A 0.2% increase for franchise receipts revenue is budgeted for year 2020 proposed budget.

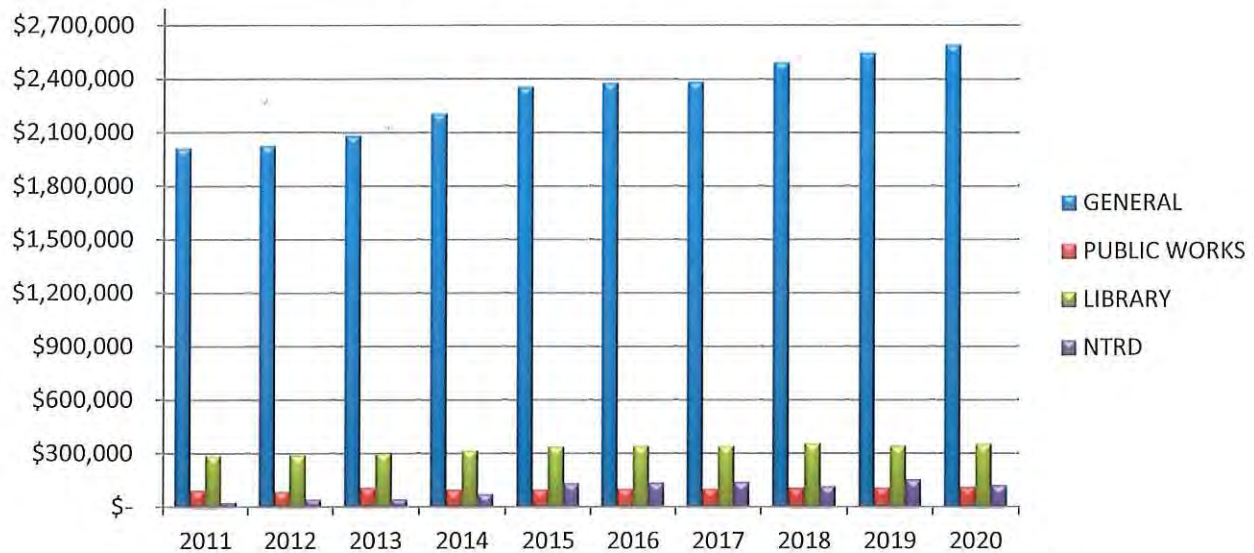
FRANCHISE RECEIPTS REVENUE



Property Tax - \$3,173,001: Property taxes provide revenues for four of the City's funds. They are the General Fund, Public Works Fund, Library Fund, and North Texarkana Redevelopment District Fund. Each year the City is required to establish the property tax levy for that year, which is then applied by Miller County to property tax bills in the following year. The current tax levy is five mils on the dollar for General Fund operations, one mil on the dollar each for the Fire Pension Fund, Police Pension Fund, and Library fund, and 2.5 mils on the dollar for general obligation bond debt service payments. A 0.8% increase for property tax revenue is budgeted for year 2020 proposed budget.

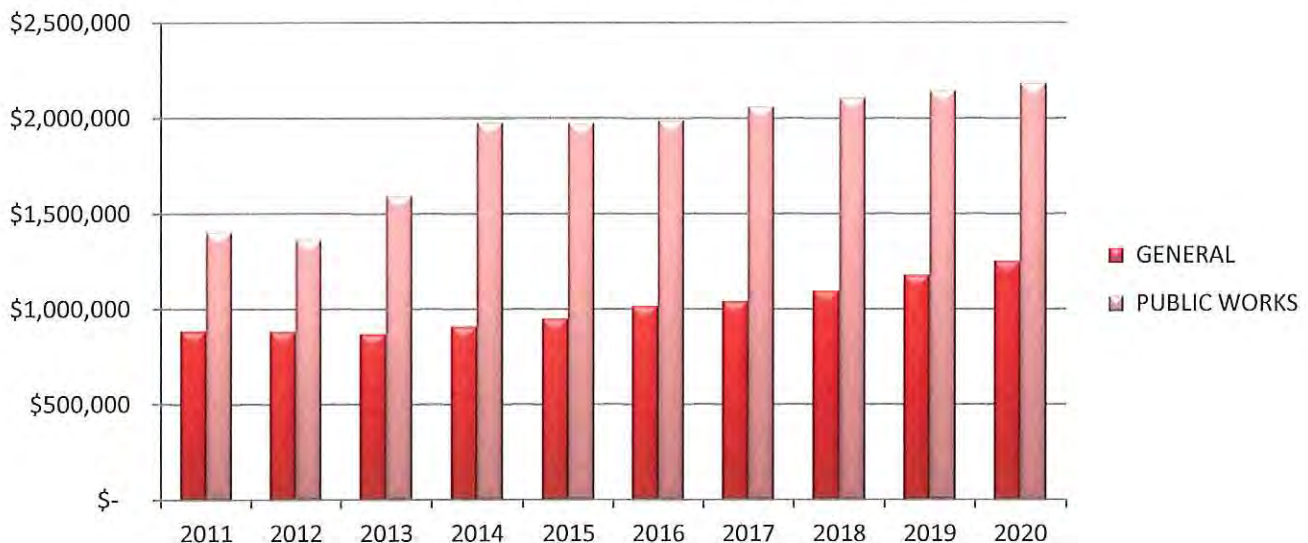
MAJOR REVENUES AND EXPENSES

PROPERTY TAX REVENUE



State Turnback - \$3,431,500: The Municipal Aid Fund (State Turnback) consists of general revenues provided under the Revenue Stabilization Law and special revenues provided under the Arkansas Highway Revenue Distribution Law. Distributions of revenue are made within ten days after the close of each calendar month. The amount to be apportioned is to be in the proportion that each population bears to the total population of all cities and incorporated towns. In November 2012, citizens voted for a temporary 1/2-cent sales tax to provide funding for highways, bridges, roads, and other surface transportation projects across the state. A 3.4% increase in state turnback revenues is budgeted for the 2020 proposed budget.

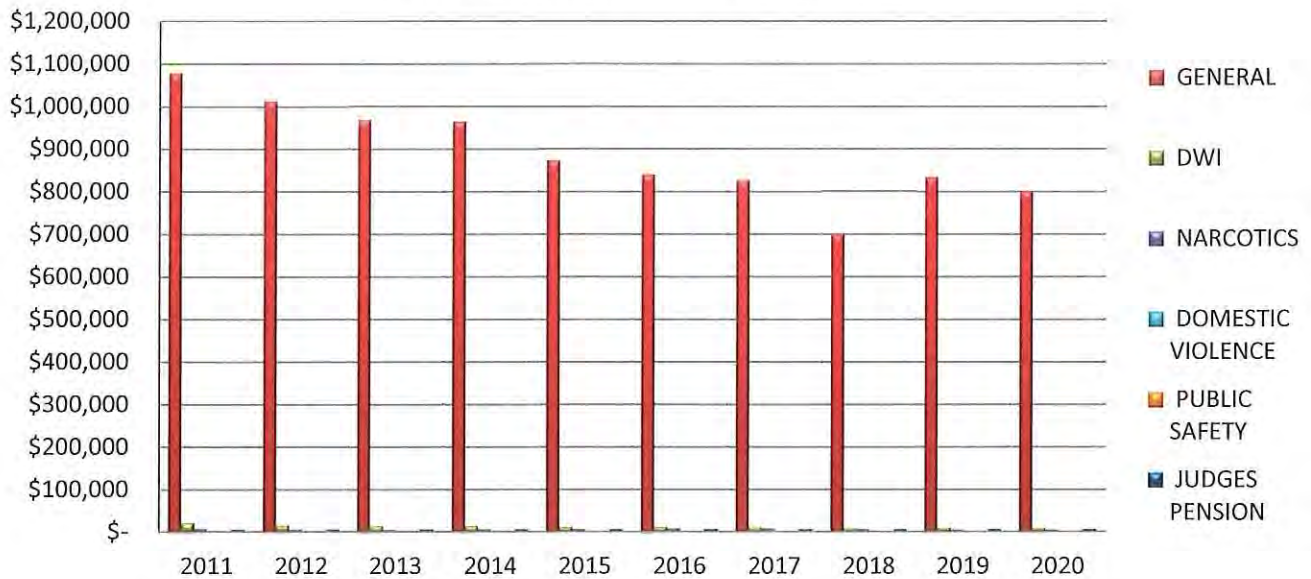
STATE TURNBACK REVENUE



MAJOR REVENUES AND EXPENSES

Fines and Forfeitures - \$820,565: Fines and forfeitures provide revenue for six of the City's funds. They are General Fund, DWI Fund, Narcotics Fund, Domestic Violence Fund, Public Safety Fund, and Judge's Pension Fund. These revenues come from fines, forfeitures, probation fees, small claims fees, E-911 charges, the city attorney fund, incarcerating prisoners, and life skills fees. Since the year 2011, there has been a decrease in this revenue which can be attributed to the defendants electing community service or serving jail time in lieu of payments. This is a trend seen across the state of Arkansas.

FINES AND FORFEITURES

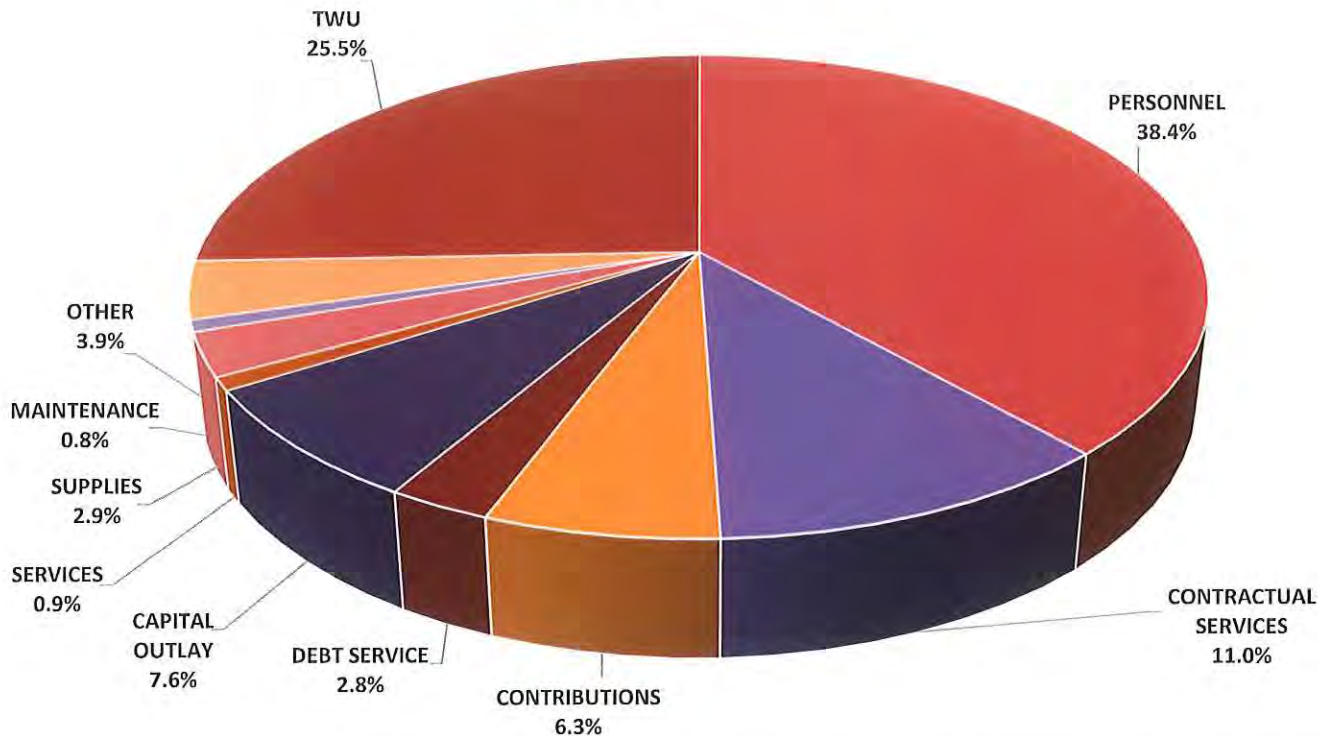


MAJOR REVENUES AND EXPENSES

MAJOR EXPENSES

The following pie chart displays the major 2020 expenses of the City. The table following the pie chart shows the corresponding 2018 actual amounts and 2019 estimated amounts, as well as the 2020 proposed figures.

2020 BUDGET EXPENSES



	2018 ACTUAL	2019 ESTIMATED	2020 PROPOSED	% OF TOTAL
PERSONNEL	\$15,664,393	\$16,372,918	\$17,053,038	38.4%
CONTRACTUAL SERVICES	\$4,525,303	\$4,737,625	\$4,895,326	11.0%
CONTRIBUTIONS	\$3,240,710	\$3,777,216	\$2,785,355	6.3%
DEBT SERVICE	\$1,062,325	\$1,061,884	\$1,242,737	2.8%
CAPITAL OUTLAY	\$795,189	\$3,626,644	\$3,360,167	7.6%
SERVICES	\$416,022	\$385,304	\$384,495	0.9%
SUPPLIES	\$1,155,782	\$1,191,962	\$1,286,928	2.9%
MAINTENANCE	\$296,858	\$370,375	\$347,750	0.8%
OTHER	\$1,096,365	\$671,497	\$1,713,463	3.9%
TWU	\$10,098,995	\$10,684,263	\$11,316,313	25.5%
TOTAL EXPENSES	\$38,351,941	\$42,879,686	\$44,385,571	100.0%

*Total Expenses do not include Appropriated Fund Balance

MAJOR REVENUES AND EXPENSES

Personnel- \$17,053,038: The cost of the staff is a major expense category for most municipalities. There is increase in the personnel expense from the 2019 estimated budget and personnel expenses are estimated to account for 38.4% of the total expenses for 2020.

Texarkana Water Utilities (TWU)- \$11,316,313: TWU is a joint department of the Cities of Texarkana, Arkansas and Texarkana, Texas, whose primary function is to provide water and sewer services to both cities and the surrounding area. TWU accounts for 25.5% of the City's 2020 expense budget.

Contributions- \$2,785,355: The City makes contributions to help support local organizations such as the Chamber of Commerce, the Animal Care and Adoption Center, the library, local arts, the airport, etc. The largest contribution budgeted will be paid to the Bi-State Justice Center. This location integrates both the Texarkana, Arkansas and Texarkana, Texas Police Departments, Arkansas District Probation Department, Texarkana, Arkansas District Court, Texarkana, Texas Municipal Court and Bowie County District Court, Bowie County Sheriff's Department, Bowie County Adult Probation, Texas Sixth District Court of Appeals, Central Records and Communications and the entire fourth floor for the jail. Contributions account for 6.3% of the City's 2020 expense budget.

Contractual Services- \$4,895,326: These fees are for expenses such as rental of equipment, travel and training, professional services, communications, utility services, and refuse and landfill. Contractual services accounted for 11.0% of the 2020 expenditure budget. The City handles its own solid waste collection through licensed garbage collectors who contract with the City and are assigned a specific territory from which to collect residential garbage and yard waste. The City has been divided into three areas to facilitate this service. All commercial establishments must dispose of its garbage through a hauler licensed with the City of Texarkana, Arkansas. Refuse and landfill charges are \$3,279,300 and account for 7.39% of the 2020 expenditure budget for the City.

Capital Outlay- \$3,360,167: The City allocates funds to acquire, maintain, repair, and upgrade assets. Capital outlay accounted for 7.6% of the 2020 expenditure budget.

Supplies- \$1,286,928: These fees are for operating supplies and necessary purchases to maintain day to day operations. Supplies accounted for 2.9% of the 2020 expenditure budget.

All Other- \$1,713,463: This includes all remaining expenses with no single category exceeding \$1,000,000.

Capital Asset Policy

Capital Asset Policy

The City's capital asset policy is as follows:

- Assets will only be capitalized if they have an estimated useful life of more than two years;
- The threshold cost will be a minimum of \$5,000 for any individual item;
- Capital assets will be depreciated using the straight-line method over the following useful lives:
 - * Building 40 years
 - * Improvements other than buildings 20 years
 - * Machinery and equipment 5 to 20 years
 - * Infrastructure 10 to 30 years
- The estimated useful lives will be determined based on the City's past experience with similar assets and consideration of the following factors:
 - * Quality
 - * Application
 - * Environment
- Assets acquired by gift or bequest are to be recorded at their fair market value at the date of transfer;
- The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset life are not to be capitalized;
- A periodic physical inventory on capital assets will be performed, at least on a test basis, once every five years.

Capital Asset Budget

The City's capital asset budget has increased in 2020. The current resources are authorized primarily for sidewalk construction, park equipment, and street improvements. The City identified capital assets of all types and coordinated with the annual operating budget to maintain full utilization of available revenue sources. The City incorporates the reasonable findings and recommendations of the other City Boards, Commission, and Committees as they relate to capital assets. Public hearings are held in relation to the establishment of certain capital asset projects.

Fund	Description	Amount
General Fund	Camera for live streaming of Board meetings	\$15,000
General Fund	Ten camera systems for police vehicles	\$50,000
General Fund	Five new patrol vehicles	\$150,000
General Fund	Staff Vehicles	\$30,000
General Fund	Fire Trucks	\$100,000
General Fund	Street capital projects	\$286,000
General Fund	Regency Building demolition	\$250,000
General Fund	New Animal Care & Adoption Center building	\$818,000
Public Works	Recycling facility supplies	\$11,000
Public Works	Purchase dump truck & 1-ton flat bed	\$200,000
Public Works	Generator for City Hall	\$40,000
Public Works	Various park projects	\$10,000
Public Works	Texarkana Rec Center Improvements	\$138,320
Public Works	Nix Creek-Jackson Street Trail	\$92,140

Capital Asset Policy

Public Works	EDP Sports Complex trail connection	\$90,627
Public Works	Siebert Street trail	\$39,872
Public Works	Park trail connections	\$90,749
Public Works	Tractor with belly mower for Parks Department	\$25,000
Public Works	Section 108 loan reserve	\$60,000
Public Works	New software for Public Works Department	\$40,000
Public Works	Drainage Improvements	\$80,000
Public Works	Joey Lane Washout	\$7,688
Public Works	Sanderson Lane road improvements	\$271,000
Public Works	Cherry Street road improvements	\$46,000
Public Works	Highway 71 Bridge light installation	\$8,500
Public Works	East 50 th Street road improvements	\$275,000
	TOTAL	\$3,224,896

The effects of the General Fund's capital expenditures are as follows:

- The purchase of new patrol cars will decrease maintenance costs for the Police department.
- The purchase of staff vehicles will reduce maintenance costs for the Fire department.
- The Animal Care and Adoption Agency is building a new facility.

The effects of the Public Work's capital expenditures are as follows:

- Additional supplies for the recycling facility program will increase revenue.
- Equipment for the Public Works department will decrease overtime for personnel and maintenance costs.
- The generator will serve as back-up energy for City Hall which will decrease overtime in personnel and aid in maintaining the current standard of operations.
- Construction of the EDP Sports Complex will produce revenue and increase maintenance costs.
- Road improvements, drainage improvements, and bridge light installation will reduce maintenance costs and overtime personnel costs.

Capital Asset Funding

Capital assets are prioritized by year and by funding source. Every attempt is made to match projects and improvements with available funding sources. Future operating costs associated with a project or an improvement will also be given consideration in the establishment of priorities. Without a future dedicated funding source, capital needs will be limited to available resources or future bond issues. The City will seek Federal, State, and other funding to assist in financing capital assets. When both restricted and unrestricted resources are available for use, generally it is the City's policy to use restricted resources first. For projects funded by tax-exempt debt proceeds and other sources, the debt proceeds are used first.

Capital Asset Policy

Fund	Description	Amount
General Fund	Remaining funds for FEMA grant	\$30,000
Public Works	State Recycling Grant	\$11,000
Public Works	City Parks & Tourism	\$69,160
Public Works	RTP Grant	\$313,388
Public Works	FEMA Grant	\$5,766
	TOTAL	\$429,314

DEBT

DEBT

The City has Four outstanding bonds. The bonds are comprised of various issues for the purpose of capital improvements for the police department, fire department, streets department, public infrastructure, and the Crossroads Business Park. Bonds outstanding at December 31, 2018, are as follows:

	Interest Rates	Final Maturity Date	Principal at December 31, 2019
Revenue Bond, Series 2018	2.00 – 3.625%	April 1, 2032	\$2,125,000.00
Revenue Bond, Series 2015	1.125% - 3.875%	April 1, 2040	\$3,365,000.00
Revenue Bond, Series 2012	1.00% - 4.00%	September 1, 2038	\$8,235,000.00
General Obligation Bond, Series 2012	2.00% - 5.00%	February 1, 2042	\$8,870,000.00
TOTAL			\$22,595,000.00

Franchise Fee Secured Refunding Revenue Bonds, Series 2012 – On June 1, 2012, the City issued \$10,300,000 in Franchise Fee Secured Refunding Revenue Bonds, Series 2012 for the purpose of refunding the Issuer's outstanding Franchise Fee Secured Capital Improvement and Refunding Revenue Bonds, Series 2008, fund a debt service reserve, and pay the cost of issuance of the Series 2012 Bonds. The Bonds are not general obligations of the Issuer but are special obligations payable solely from the revenues received by the Issuer from all franchise fees charged to public utilities for the privilege of using the City's streets and rights-a-way and from funds and moneys pledged to the payment of the Bonds under a Trust Indenture, dated as of June 1, 2012, between the City and Regions Bank, as Trustee. The bonds bear interest between 1.00% and 4.00%.

Franchise Fee Secured Refunding Revenue Bonds, Series 2015 – On August 1, 2015, the City issued \$3,770,000 in Franchise Fee Secured Refunding Revenue Bonds, Series 2015 for the purpose of refunding the Issuer's outstanding Franchise Fee Secured Capital Improvement Revenue Bonds, Series 2010; to fund a debt service reserve; and to pay the cost of issuance of the Series 2015 Bonds. The Bonds are not general obligations of the Issuer but are special obligations payable solely from the revenues received by the Issuer from all franchise fees charged to public utilities for the privilege of using the City's streets and rights-a-way and from funds and moneys pledged to the payment of the Bonds under a Trust Indenture, dated as of August 1, 2015, between the City and the Bank of the Ozarks, as Trustee. The bonds bear interest between 1.125% and 3.875%.

Capital Improvement and Refunding Limited Tax General Obligation Bonds, Series 2012 – On September 1, 2012, the City issued \$10,160,000 in Capital Improvement and Refunding Limited Tax General Obligation bonds for the purpose of financing capital improvements consisting generally of street improvements, including streets and street lighting, alleys, sidewalks, roads, bridges, and viaducts; to refund the Issuer's General Obligation Refunding and Capital Improvement Bonds, Series 2000; and to pay the costs of issuance of Bonds. The Bonds are limited tax general obligations of the City, payable from amounts received by the issuer from a 2.5-mills ad valorem tax levied on all taxable real and personal property located within the jurisdiction limits of the issuer. The bond bears an interest between 2.00% and 5.00%.

Franchise Fee Secured Capital Improvement Revenue Bonds, Series 2018 – on March 13, 2018, the City issued \$2,260,000 in Franchise Fee Secured Capital Improvement Revenue Bonds, Series 2018 for the purpose of purchasing public safety equipment, consisting generally of fire trucks and police communications

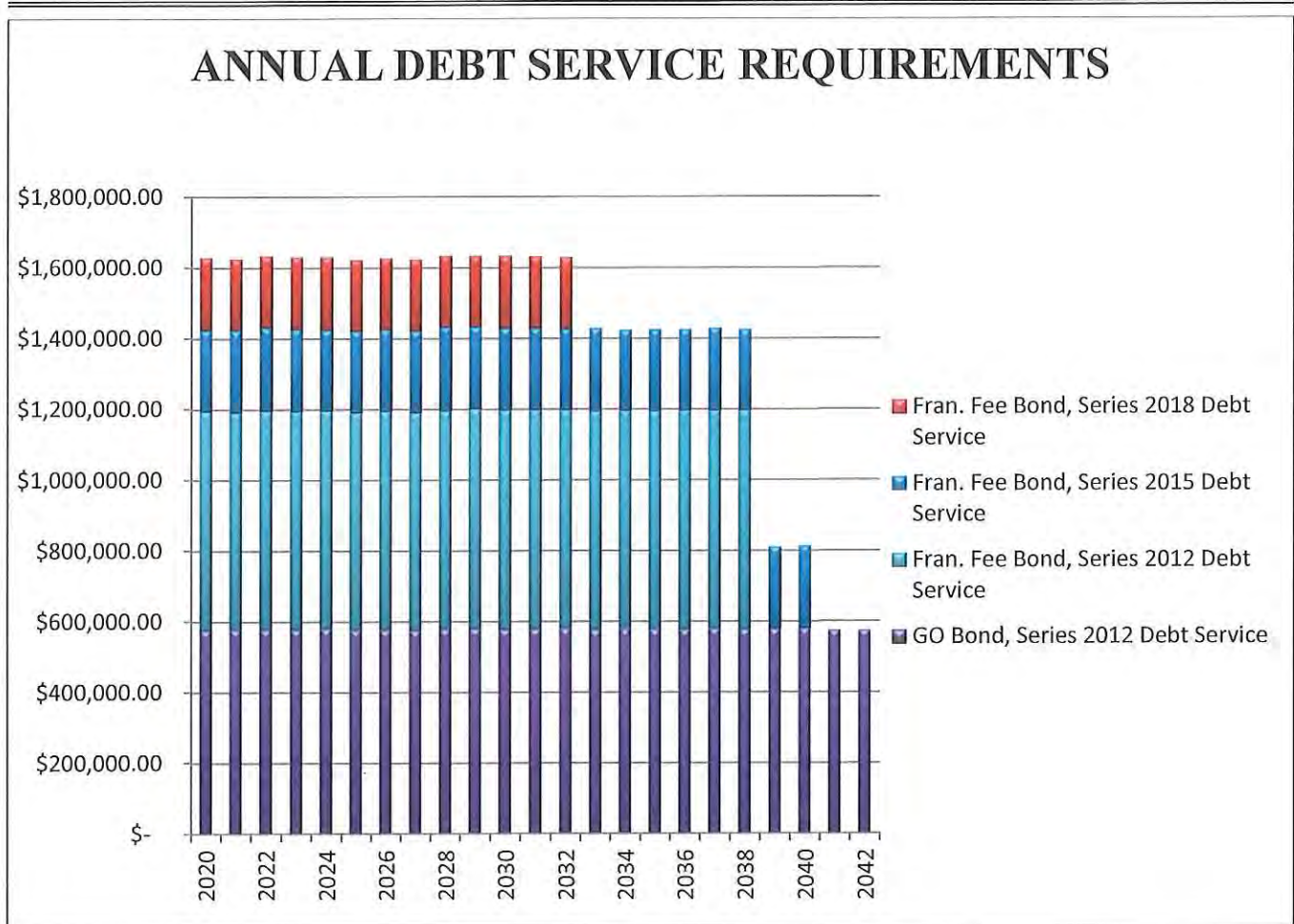
DEBT

equipment, to fund a debt service reserve, and to pay the costs of issuance of the Series 2018 Bonds. The Bonds are not general obligations of the Issuer but are special obligations payable solely from the revenues received by the Issuer from the franchise fees charged for the privilege of using the Issuer's streets and rights-of-way and from funds and moneys pledged to the payment of the Bonds under a Trust Indenture, dated as of March 13, 2018, between the City and the Bank of the Ozarks, as Trustee. The bonds bear interest between 2.00% - 3.625%.

Annual debt service requirements to maturity for bonds as of December 31, 2019, are as follows:

Annual Debt Service Requirements for 2020 Budget			
Year	Total Principal & Sinking Fund	Total Interest	Total Debt Service
2020	805,000.00	822,335.00	1,627,335.00
2021	825,000.00	799,503.76	1,624,503.76
2022	860,000.00	773,703.76	1,633,703.76
2023	885,000.00	745,716.26	1,630,716.26
2024	915,000.00	714,828.76	1,629,828.76
2025	940,000.00	681,712.52	1,621,712.52
2026	980,000.00	646,567.52	1,626,567.52
2027	1,015,000.00	608,687.52	1,623,687.52
2028	1,065,000.00	568,470.02	1,633,470.02
2029	1,105,000.00	528,605.02	1,633,605.02
2030	1,145,000.00	488,480.02	1,633,480.02
2031	1,185,000.00	446,822.52	1,631,822.52
2032	1,225,000.00	403,282.52	1,628,282.52
2033	1,070,000.00	357,866.25	1,427,866.25
2034	1,105,000.00	317,340.01	1,422,340.01
2035	1,150,000.00	274,577.50	1,424,577.50
2036	1,195,000.00	230,090.01	1,425,090.01
2037	1,245,000.00	183,290.01	1,428,290.01
2038	1,290,000.00	135,013.76	1,425,013.76
2039	725,000.00	85,270.00	810,270.00
2040	755,000.00	58,218.76	813,218.76
2041	545,000.00	30,150.00	575,150.00
2042	565,000.00	10,170.00	575,170.00

DEBT



LEGAL DEBT LIMITS

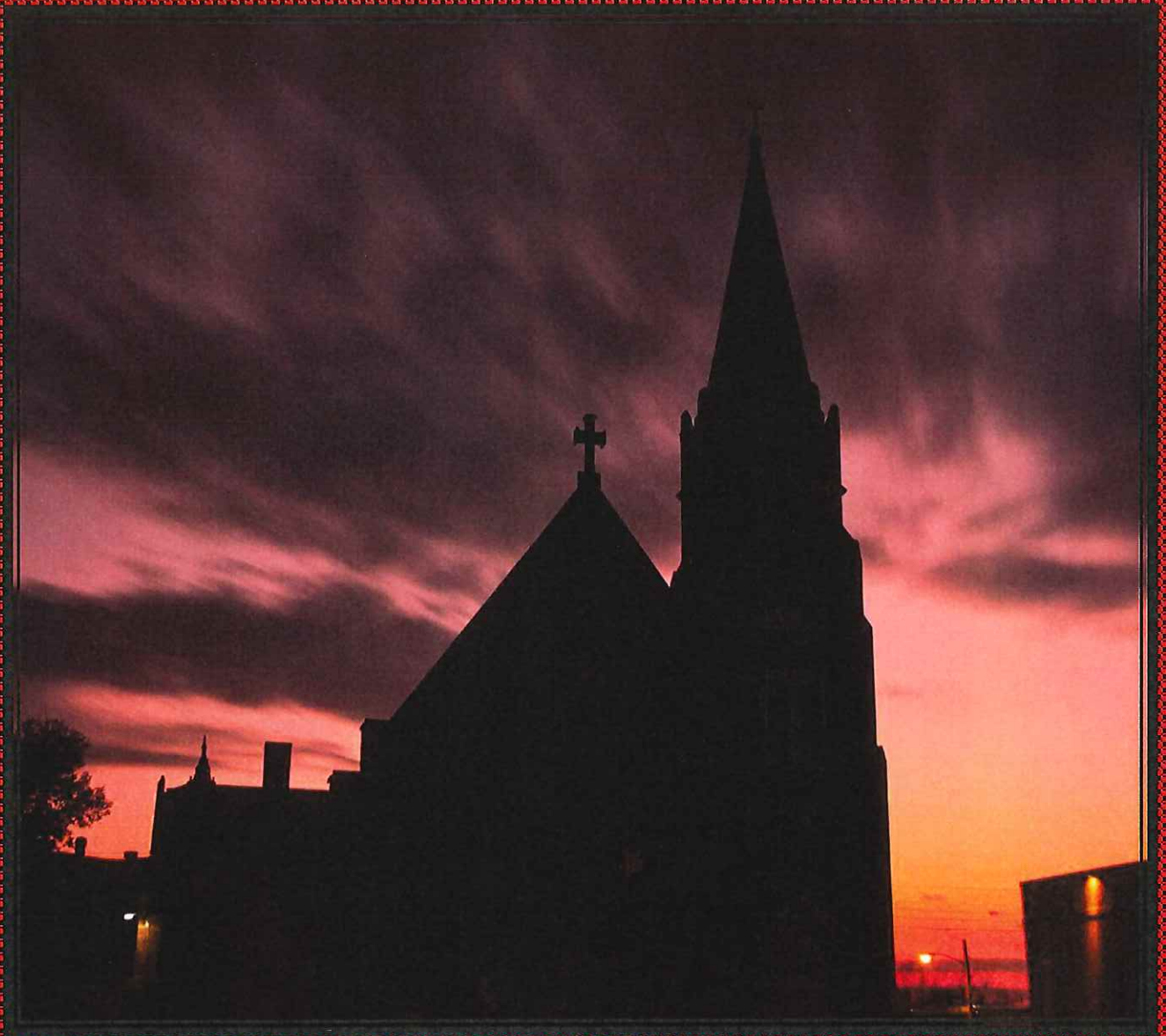
The debt limitation is twenty-five percent of total assessed valuation of all real and personal property within the municipality subject to taxation. At December 31, 2019, the City will meet the statutory limitation for its general bonded indebtedness, leaving a sufficient legal debt margin. The existing debt has minimal effect on current operations. The City budgets for the required debt payments. When payment dates begin to approach, spending is closely monitored to ensure the payment will be made in a timely manner. The following table provides the legal debt margin information for the last five years.

	2014	2015	2016	2017	2018
Debt Limit	\$84,014,042	\$89,971,751	\$91,944,516	\$95,432,442	\$96,843,403
Total net debt applicable to limit	9,301,600	8,856,193	8,147,993	7,762,813	7,169,782
Legal debt margin	\$74,712,442	\$81,115,558	\$83,796,523	\$87,669,629	\$89,673,621
Total net debt to the limit as a percentage of debt limit	12.45%	10.92%	9.72%	8.85%	8.00%

DEBT

Ratios of Outstanding Debt by Type									
	Governmental Activities				Business-type Activities				
Fiscal Year	General Obligation Bonds	Revenue Bonds	Installment Loans	Capital Leases	Water Revenue Bonds	Capital Leases	Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
2009	\$2,765,000	\$10,145,000	\$137,817	\$0	\$16,909,366	\$115,638	\$30,072,821	5.83%	\$1,000
2010	\$2,230,000	\$13,700,000	\$70,337	\$0	\$16,096,507	\$125,077	\$32,221,921	5.39%	\$1,077
2011	\$1,660,000	\$13,510,000	\$0	\$0	\$15,245,457	\$103,558	\$30,519,015	5.01%	\$1,020
2012	\$10,413,920	\$14,059,571	\$197,154	\$34,402	\$14,360,581	\$61,012	\$39,126,640	6.07%	\$1,299
2013	\$10,405,456	\$13,787,857	\$1,062,233	\$18,261	\$13,441,214	\$15,319	\$38,730,340	6.18%	\$1,289
2014	\$10,066,992	\$13,511,143	\$807,927	\$1,353	\$12,566,848	\$0	\$36,954,263	5.74%	\$1,233
2015	\$9,623,528	\$13,184,382	\$548,454	\$39,962	\$11,483,954	\$0	\$34,880,280	5.42%	\$1,162
2016	\$9,135,064	\$12,834,303	\$283,498	\$22,194	\$10,359,438	\$0	\$32,634,497	5.08%	\$1,083
2017	\$8,661,600	\$12,434,224	\$55,509	\$3,508	\$9,192,660	\$0	\$30,347,501	4.72%	\$1,006
2018	\$8,118,136	\$14,282,725	\$0	\$44,579	\$7,982,470	\$0	\$30,427,910	4.56%	\$1,010

General Fund



General Fund

FUND DESCRIPTION:

The City's General Fund is the primary operating fund of the City. This fund's revenue sources are comprised of property taxes, sales taxes, franchise fees, grants, fees, and other general revenues. The majority of these funds are discretionary and have very few restrictions. The revenue within the City's General Fund provides the general operations of the City through the departments listed below:

- Administration
- Finance
- City Clerk
- Board of Directors
- Court
- Probation
- Police
- Fire
- Agencies
- Animal Shelter
- Federal JAG Grant



Administration

PROGRAM DESCRIPTION:

The City Manager provides administrative direction to the city's organization in aligning our statement of management policy and service delivery systems to correspond with community values and the Board of Directors' policy priorities consistent with the City Manager Statute. We pledge an informed, professional, effective, and accountable staff to meet community needs.

The City Manager's office is constantly exploring new options in order to make government more understandable, effective, and citizen oriented. The City Manager's office will continue working to maintain the public's trust with respect to the City Manager's form of government.

The Marketing and Communications department was combined with the Administrative department in the year 2015. The major objective of the program is to promote City events and programs, along with promoting general tourism to the City of Texarkana, Arkansas. This department is responsible for developing and implementing marketing, public relations, promotional and advertising plans for the City of Texarkana, Arkansas.

PROGRAM FOCUS:

The City Manager's office will develop a transparent and responsive local government that listens and responds. This will be accomplished by continuing to seek involvement of our community in key policy making, continuing to maintain a strong network of neighborhood associations, and implementing more effective ways for citizens to access information.

The City Manager's office has a set of goals which include the following:

- ✧ Initiate open dialog and continue to nurture strong relationships with known and possible future developers such as: retail sales businesses to promote economic growth and industrial businesses to foster employment growth for our citizens.
- ✧ Target all opportunities that promote economic growth in Texarkana, Arkansas.
- ✧ Maintain open and transparent communication with City leaders, the Board of Directors, and developers to assure all opportunities for economic development are promoted.



Finance Department

PROGRAM DESCRIPTION:

The Finance Department is managed by the Finance Director who is primarily responsible for the administration, direction, coordination, and supervision of all financial functions and operations for the City Government, Bi-State Criminal Justice System, the City's Advertising & Promotion Commission, and City Grants. This includes, but is not limited to, preparation of the Annual Operating Budget and Consolidated Annual Financial Report. Some other responsibilities include providing overall direction to personnel involved with the following divisions within the Finance Department. Those divisions are mainly, but not limited to: Human Resources, Payroll, Accounts Payable, Purchasing, Accounts Receivable, Accounting, Insurance, Cash Management, Grants, Tax Collection, and Customer Service.

The accounting division within Finance is responsible for recording and reporting all financial transactions on an accurate and timely basis, preparing financial statements in accordance with Generally Accepted Accounting Principles (GAAP), and issuing internal and special reports as required.

Additional duties include providing expertise and technical coordination of new bond requirements, providing recommendations to the City Manager on short and long-range fiscal policy, and representing the City at public functions involving financial considerations.

The Human Resource unit within Finance is responsible for all personnel management responsibilities for non-civil and civil service employment positions for all departments. This includes, but is not limited to, recruiting and retention, vacancy listings, management of personnel records, maintenance of employee benefits, worker's compensation claims, payroll assistance, and pre-employment screenings. The Personnel Administrator is also the safety representative and liaison for State safety programs, serves as Americans with Disabilities Act contact for the City, and is our Census coordinator. She also assists in ensuring our compliance with current laws and policies in every facet of Human Resources within the City.

PROGRAM FOCUS:

The Department's areas of focus for 2020 will be primarily to continue to align and maintain our goals with the City's "**Mission Statement and Core Values Policy.**" This policy was adopted by the City Board of Directors in 2006.

- 1) To continue to provide excellent customer service and strive to achieve harmony within the organization.
- 2) To recruit and retain highly qualified and motivated employees.
- 3) To strive for technological advances in software capabilities and effectively utilize currently available technologies.
- 4) To continue to review and revamp standard operating procedures to create a more streamlined process.
- 5) To continue to take steps that promote environment friendly measures, such as: to distribute information in electronic format when possible, to recycle and reuse to save money and the environment.

Finance Department

- 6) To continue to educate employees and citizens on any area of our knowledge and to educate ourselves to provide more information and assistance.
- 7) To apply for GFOA audit and budget awards.
- 8) To strive to maintain recommended healthy levels of fund balance by closely monitoring expenditures and seeking steady revenue streams.
- 9) To continue to maintain a high level of ethics, professionalism, and integrity.



CITY CLERK DEPARTMENT (CCD)



CITY CLERK DEPARTMENT DESCRIPTION:

- Provides accessibility to information for all persons, creates and protects the transparency of government, and provides an impartial, independent and accurate voice regarding the business of government.
- Serves as a liaison, and bridges the gap, between the Board of Directors, City staff, and the public. It is the mission of the City Clerk Department to establish trust and confidence in City government and to provide effective and efficient public service for all citizens.
- Creates an atmosphere within the City that fosters and sustains the ideas set forth in the Freedom of Information Act.
- Is dedicated to innovative processes and continued preservation of the City's history.

CITY CLERK DEPARTMENT FUNCTION AND DUTIES:

- Custodian of the City seal and authenticates by signature and records all official legislative actions of the Board of Directors.
- Acts as City archivist and historian relating to official acts.
- Provides administrative support to the Mayor and Board of Directors, City Manager, and all City departments, prepares and distributes Board of Directors meeting agendas and minutes, provides access to public records, maintains a comprehensive records management system, and coordinates the codification and publication of the City's Code of Ordinances.

CITY CLERK DEPARTMENT (CCD)

- Provides public notices, fulfills the statutory responsibilities required by law; is responsible for the management of all municipal elections; issues candidate filing papers, candidate disclosure statements, and ballot measures, including initiative, referendum, and recall petitions.
- Pledges an informed, professional, effective, and accountable staff to meet the needs of the Board of Directors, the City staff and the community.
- Maintains an open, diplomatic and neutral relationship with online, print, radio, social and television news media.

CITY CLERK DEPARTMENT

CITY CLERK

DEPUTY CITY CLERK

Current

1

1

2

Proposed

1

1

2

Please visit us on the city's website at <http://www.txkusa.org/ar/departments/city-clerk>.

Miller County District Court City Division

PROGRAM DESCRIPTION

The District Court has city-wide jurisdiction over misdemeanor cases, traffic court, civil cases of less than \$25,000, and small claims cases in matters of less than \$5,000. A small claims division of District Court provides a forum in which citizens represent themselves to resolve minor civil matters. The District Court is under the direction of the District Court Judge.

SERVICES BY THE DEPARTMENT INCLUDE:

- **COURT**- District Court holds sessions every Tuesday and Thursday afternoon beginning at 1:00 p.m. While in session, the District Court hears traffic cases, misdemeanor criminal cases, and complainant cases.
- **TRAFFIC VIOLATIONS**- In most traffic cases the District Court assesses fines and penalties for traffic offenses and gives the defendant up to ninety (90) days to pay fines. Defendants have an option to pay bonds in full before the court date. A contempt warrant is issued for defendants not paying their fines. A big part of our bond collections come from the amnesty program the Judge sets from February to April of each year. The defendant can come in and pay the balance of fines in full and the outstanding warrant will be recalled.
- **CRIMINAL/COMPLAINANT CASES**- When a defendant is charged and found guilty with a criminal offense or complainant case, the District Court orders these defendants to probation and assesses a fine. A complainant case is initiated by a victim coming in to the District Court office and filling out an affidavit. These affidavits then go to the City Attorney and District Court Judge for approval.
- **CIVIL/SMALL CLAIMS CASES**- The District Court hears small claims, in which one may sue to recover damages to personal property, breach of contracts, and recovery of personal property in matters with a value of \$5,000 or less. The small claims court meets on the second Friday of each month. Civil cases are heard on the second Thursday of each month. Civil Cases involve contracts, damages to personal property, and recovery of personal property in matters with a value of \$25,000 or less. There is a fee of \$65 for filing small claim and \$80 for civil case
- **COLLECTIONS**- The District Court collects bonds and fines assessed by the District Court Judge. This includes all cases ordered to probation, as well as, collecting probation payments. Defendants can pay with cash or credit/debit cards.

PROGRAM FOCUS

The mission of the District Court of the City of Texarkana, Arkansas is to strive to provide a prompt, courteous, accessible atmosphere that is dedicated to ensuring equal justice while promoting confidence within the judicial branch. This philosophy is shared and demonstrated within the criminal, traffic, and civil/small claims sections of this agency, as well as other services that the court performs within the court's jurisdiction. The court seeks to provide the highest quality of competence and customer service in all levels of our agency.



Probation Department



HONORABLE JUDGE WREN AUTREY

PROGRAM DESCRIPTION

The District Court Probation Department, under the direction of the District Court Judge, Wren Autrey, is responsible for tracking all defendants ordered to probation.

SERVICES BY THE DEPARTMENT

- **Fine and Fee Collections:**

The Department is responsible for the collection of fines and fees assessed by Judge Autrey for those defendants ordered to Probation. The Department makes approximately 125 calls each week to remind delinquent probationers to make payments. Approximately 25 to 35 probationers report each day to make payments. We have an additional 10 to 15 defendants call in payments with debit cards. The Department collects approximately \$609,553.00 each year in fines and fees.

Probation Department

- **Community Service:**

The Department has a community service program for those defendants that are financially unable to pay fines and for those defendants ordered by the Judge to perform community service as a punishment. The Department is responsible for placing and tracking these individuals to assure completion of all hours. The community service program provides thousands of dollars in labor for our City each year.

- **Alcohol/Drug Education:**

The Department works with various agencies that provide alcohol and drug education classes to ensure alcohol and drug offenders attend and complete programs as ordered by the Court.

- **Domestic Violence Education:**

The Department monitors those defendants ordered to attend Domestic Violence Classes and Life Skills/Anger Management classes to ensure these offenders complete the programs ordered by the Court.

- **Electronic Monitoring:**

The Department is responsible for monitoring those defendants ordered to electronic monitoring to ensure completion of time served as ordered. The Court also uses the GPS monitor, primarily for domestic violence offenders. The Electronic Monitoring system saves the City money by allowing defendants to serve time on house arrest. These non-violent offenders pay for the monitoring system, saving the City the expense of housing them.

- **Curfew Violator Program:**

The Department ensures defendants charged with curfew violations attend community service and are in close contact with parents and guardians to ensure these juveniles are conducting themselves in a more responsible manner.

Probation Department

PROGRAM FOCUS:

The Mission of the Probation Department is to create a safer community by preventing crime through offender education, to facilitate individual based probation programs, to provide more efficient methods of tracking probationers, and to increase City revenue by the diligent collection of fines and fees.

The Probation Department will continuously update and provide excellent services for our Court as mandated by State law. The Department will strive for excellent customer service. The Department will strive to increase revenue for the City as well.

2020 Texarkana Police -TAPD

“Serving the City of Texarkana Since 1890”



PROGRAM SERVICES:

The police department is requesting capital projects money in the FY 2020 budget year. Our proposed 2020 budget request will ask for adjustments to specific line items to cover inflation and the cost of goods & services which are beyond our control. Our proposed budget will continue to enable us to deliver quality law enforcement services to our citizens. The following is an overview of additional requests which are included:

- Salary Line Item/Fringe Benefits Parity Raise Costs
- Inmate Healthcare Costs
- ADSI Records Management Software Maintenance Agreement
- TWU Internet Computer Services Increase
- AWINS Radio Maintenance Agreement
- Civil Service Promotional Testing
- In-Service Travel & Training
- Uniforms/Duty Equipment
- Ammunition
- Overtime
- Patrol Vehicles

We believe our police department's strategy is a proactive strategy that reduces crime. We are committed to ensuring "Quality of Life Issues" are addressed within the limitations of our manpower and budget as approved by the Mayor and Board of Directors. We evaluate our local crime trends each month and deploy our resources as needed. The department added crime mapping software in late 2016 at the request of the Board of Directors. This mapping software, in conjunction with our new Crime Analysis Section, allows the Chief of Police, Division Commanders, Supervisors, Officers, and Citizens to see where reported crimes are in our city. Officers are assigned areas of patrol known as beats. Our goal for staffing levels allows us to have an officer in each beat, each day of the week, answering calls for police service.

The core mission of the police department is to make Texarkana, Arkansas a safe place to live, work, and raise a family. The Officers and Civilian Staff take pride in providing a professionally managed, trained,

2020 Texarkana Police -TAPD

educated, and equipped police department that is responsive to the diverse community we serve. One of the key indicators the community uses to determine the police department's success in managing crime is the FBI Uniform Crime Report (UCR). It is published each year by the FBI. They compile crime statistics each year and we can compare our local crime rates with similar sized cities in Arkansas and the United States. Our crime statistics are available in our monthly management report and on our website at <http://www.arkpolice.txkusa.org>.

Citizens have certain expectations from their police department:

- Are the officers well educated, trained, and professional when they handle their calls?
- Does the City have enough police officers and equipment on each shift to accomplish their job?
- Are staffing levels/ratio of supervisors to officers/civilian staff appropriate?
- Can the Criminal Investigation Division handle complex investigations and what is the case solve rate? Is it comparable to other similar sized jurisdictions?
- Is there enough jail space available for District Court to sentence criminals?

TEXARKANA POLICE DEPARTMENT 2020 COMMUNITY STRATEGIES

PROGRAM FOCUS:

Strategy 1

We continue to promote a strong and diverse economic environment.

We monitor reported crimes to ensure the level of crime is within acceptable limits and we adjust enforcement to changes in crime trends each month.

- Deployment of resources in response to calls for service - done by evaluating statistical crime information by type of crime, time and day it was reported.
- A comprehensive management report evaluating crime data and department operations is provided to the City Manager, Mayor/Board of Directors, and City Staff each month. We also post these reports on the Police Department website for the public to view.
- Crime trends and staffing levels are available for the previous ten years through the department's website.
- The agency provides a friendly website that allows the community to access department information and site direction to other public safety agencies.
- Crime Mapping Information is available on our website. Any citizen can look at where they live in relation to crime reports on our city map. The information is updated daily by our Crime Analysis Section.
- The department website continues to receive enhancements and changes with the needs of the agency.
- We are proud of our Facebook page promoting our involvement in the community.
- We will work cooperatively with other departments within the City to encourage business and retail development to increase our tax base.

2020 Texarkana Police -TAPD

Strategy 2

The police department will work diligently to assist the City in promoting public safety in a team approach.

We are committed to excellence, setting high standards, and maintaining a reputation for providing effective, caring and courteous service for our citizens.

- The police department will cooperate with all City departments in an aggressive approach to promote neighborhood revitalization, safe communities to live in, and address “quality of life issues” that contribute to crime in each of the wards within the City.
- The Texarkana Police Department is a progressive law enforcement agency based upon a foundation of public trust. We recognize we serve a culturally diverse community and we treat everyone with dignity and respect.
- We will foster a partnership that will embody a shared purpose with our community and employees.
- We will capitalize on our strengths as a diverse community by working to recruit and hire a work force that reflects the community we serve.
- The department will continue to recruit and hire only the best qualified applicants. While it can be difficult at times, our goal is to hire and recruit a diverse work force that reflects the citizens we serve.
- Our “Citizens Police Academy” will continue to be offered in the spring of each year.
- We promote close working relationships with the local media, and we are responsive to their requests for information to keep our citizens informed.

Strategy 3

We will provide a workplace that fosters creative ideas for delivery of core services.

The department provides an environment that allows line personnel the flexibility to act creatively yet demand a high level of professionalism and special attention to duty and detail.

- We will market the City and Texarkana Police Department through a coordinated public information/education program promoting community support and community involvement in our day to day operations.
- We promote excellent media relations with open lines of communication to the community. We make every effort to be transparent in everything we do while providing law enforcement services to the citizens we serve.
- We are committed to a comprehensive training program that reduces the City’s and Police Department’s liability.
- A continued pursuit toward maintaining accreditation through the Arkansas Law Enforcement Accreditation Program (ALEAP) of our agency. This is a project of the Arkansas Chiefs of Police Association.
- We will explore increased opportunities for self-reporting of incidents through new technology.
- We continue to promote physical fitness requirements for certified police officers and provide both opportunity and guidance in a quality fitness facility.
- We promote from within the agency providing an opportunity to advance within the organization.
- We encourage our employees to continue their education and training.
- We are very appreciative of citizen input when special concerns within their neighborhood are brought to our attention. We make every effort to resolve these concerns in a timely manner.

2020 Texarkana Police -TAPD

Strategy 4

We will provide high quality customer focused basic services at a reasonable cost.

To the extent possible, the police department will control those expenses within our budget to make sure they meet the “wants/needs” test, making every effort to spend our tax dollars wisely with Arkansas vendors that contribute to our tax base.

- Technology will be used to the extent possible that will allow officers/civilian staff to work smarter and safer.
- Computer technologies will continue to be upgraded allowing for storing and access of information to improve service to our citizens.
- Continual evaluation of equipment to ensure the agency can respond to calls for service and emergencies within the limitations of our budget.



Fire

PROGRAM DESCRIPTION:

The purpose of this program is to provide emergency response services to the citizens of Texarkana, Arkansas protecting them and their property from the danger of fire and other hazardous conditions. In addition, fire prevention and public education activities will be conducted to reduce the incidence of fire and related emergencies. Training will be done to maintain readiness and to comply with state and federal mandates.

PROGRAM FOCUS:

The focus of this program is to save lives and protect property by providing our citizens with quality professional services, including fire suppression, emergency response, code administration, fire prevention, and community education, all of which will be delivered in a competent, courteous, compassionate, and ethical manner.



Texarkana Fire Department



TEXARKANA, ARKANSAS FIRE DEPARTMENT STRATEGY DEVELOPMENT PLAN (2020)

The mission statement of the Texarkana, Arkansas Fire Department:

"To save lives and protect property by providing our citizens with quality professional services, including fire suppression, emergency response, code administration, fire prevention and community education, all of which will be delivered in a competent, courteous, compassionate, and ethical manner."

We will promote a strong and diverse economic environment.

Strategy: The Texarkana, Arkansas Fire Department will actively take steps in 2020 to reduce the cost of fire insurance.

- All commercial buildings will have a pre-incident fire survey conducted.
- A master plan will be developed for a fire training facility to serve both TAFD and Miller County.
- All necessary information will be organized and presented to the insurance industry whenever the Texarkana, Arkansas Fire Department believes the information will lower fire insurance costs.

We will provide infrastructure, with the capacity to meet current and projected needs.

Strategy: The Texarkana, Arkansas Fire Department will monitor the community fire threat and make any needed adjustments to its infrastructure.

- All response times will be monitored, analyzed, and provided to the City Government each month and at the end of 2020.
- All fire hydrants will be checked in April and October of 2020.

We will promote public safety and health.

Strategy: The Texarkana, Arkansas Fire Department will have an active fire prevention campaign in 2020.

Texarkana Fire Department

- We will conduct fire prevention education in the Texarkana, Arkansas School District.
- We will provide smoke detectors for those citizens that cannot afford one.
- We will give fire safety talks to any organization that makes a request.

We will promote effective communication with one voice to the community.

Strategy: The Texarkana, Arkansas Fire Department will open diverse lines of communication with the community.

- We will communicate to the public through mass media, social media, flyers, in groups, and one on one.
- Fire prevention written material will be bought and distributed to the community in 2020.

We will provide a workplace that fosters creative ideas for delivery of core services.

Strategy: The Texarkana, Arkansas Fire Department will encourage employee input and participation.

- Various committees will be established in 2020 to give our personnel direct input on department issues.
- The Fire Chief will actively seek out and consider all ideas to improve our service to the public.

We will provide high quality customer focused basic services at a reasonable cost.

Strategy: The Texarkana, Arkansas Fire Department will monitor services and costs and adjust when necessary.

- Each month all expenditures will be analyzed for prudence and budgetary concerns.
- Any complaints from the community will be taken seriously and will be investigated.

We will promote safe, decent, and affordable housing.

Strategy 1: The Texarkana, Arkansas Fire Department will keep housing safe and decent through code enforcement.

- All building plans for multi-family housing in Texarkana, Arkansas will be examined for safety and code compliance in 2020.

Strategy 2: The Texarkana, Arkansas Fire Department will help keep housing affordable by taking steps to decrease the cost of fire insurance.

- All commercial buildings will have a pre-incident fire survey conducted.
- Studies will be done using results from our latest inspection to determine what our department needs to do to improve our Public Protection Class rating.

Agencies

PROGRAM DESCRIPTION:

The purpose of this department is to allocate the General Fund resources that do not belong to a specific department.

The primary categories are:

- ✧ Personnel/Professional Services, which includes unemployment, election costs, insurance, publishing of City Ordinances as required by state statute, Criminal Investigation Secretary, and pension contributions.
- ✧ Capital Outlay, which varies from year to year.
- ✧ Debt service payments, which includes payments on the 2012 Franchise Fee Bond, the 2015 Franchise Fee Debt Service, and the 2018 Franchise Fee Bond.
- ✧ Contributions to various entities, which include the Bi-State Justice Building and the Texarkana Public Library.
- ✧ Services, which include Code Red, E-911 payments, Farmer's Market contributions, Crimestoppers Coordinator, Texarkana Urban Transit District, Texarkana Regional Airport, and the Animal Care and Adoption Center.



Animal Care & Adoption Center



The mission of the Animal Care and Adoption Center is to assist, protect, and educate the public on animal care and welfare issues.

RESPONSIBILITIES:

To enforce City of Texarkana, Arkansas ordinances and issue citations accordingly; pick up stray and abandoned animals; promote animal adoption programs in the community and on the internet; work closely with rescue and other agencies; trap stray dogs and cats; investigate reports of animal cruelty and neglect; visit schools

and teach responsible pet ownership; bite prevention and recognition of rabies and animal behavior; rescue sick and injured animals.

At the Animal Care & Adoption Center, we encourage and respect the animal-human bond while anticipating and providing services that ensure public health and safety through the proper promotion of animal welfare. Proactive animal-control enforcement, quality education in recognizing and preventing animal cruelty, and the enactment of progressive humane initiatives to relieve animal suffering are imperative. We also provide care and placement for unwanted animals through quality adoptions, licensed rescue, foster programs, and transport programs.

The Animal Care and Adoption Center is a "full service" operation. We take in animals that are brought in by the Cities of Texarkana, Arkansas, Texarkana, Texas, Nash, Texas, and Wake Village, Texas Animal Control officers, animals owned by citizens of Miller and Bowie County, and unwanted strays found in Miller and Bowie County. The Animal Care & Adoption Center also adopts animals out to the public. The adoption fee is \$40.00 for dogs and \$20.00 for cats. All animals are required to be spayed/neutered prior to leaving the shelter.

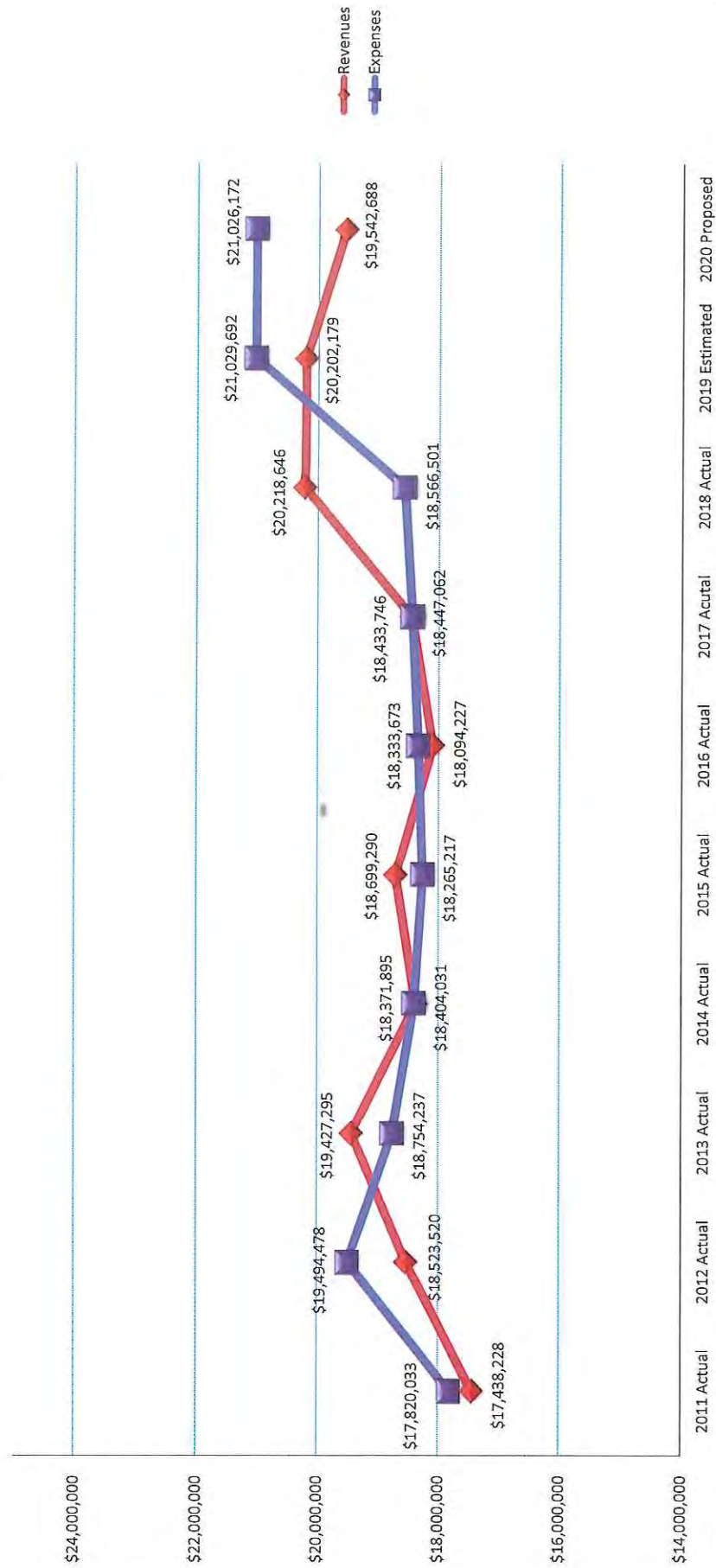
- The Animal Care and Adoption Center will provide shelter and housing for unwanted or stray animals. The shelter will attempt to find the owner of lost animals and reunite the owner with their animal.
- The Animal Care and Adoption Center will work with recognized rescue groups in trying to rescue as many animals from the shelter that are not reclaimed by their owners.
- The Animal Care and Adoption Center will also support the ordinances and laws of the county and state and assist the Animal Control Division in enforcing those laws pertaining to animal control and management.

Charles Lokey, Director
203 Harrison Street
Texarkana, Arkansas 71854
Fax: (870)774-4518
Phone: (870)773-6388
Email: Charles.Lokey@txkusa.org

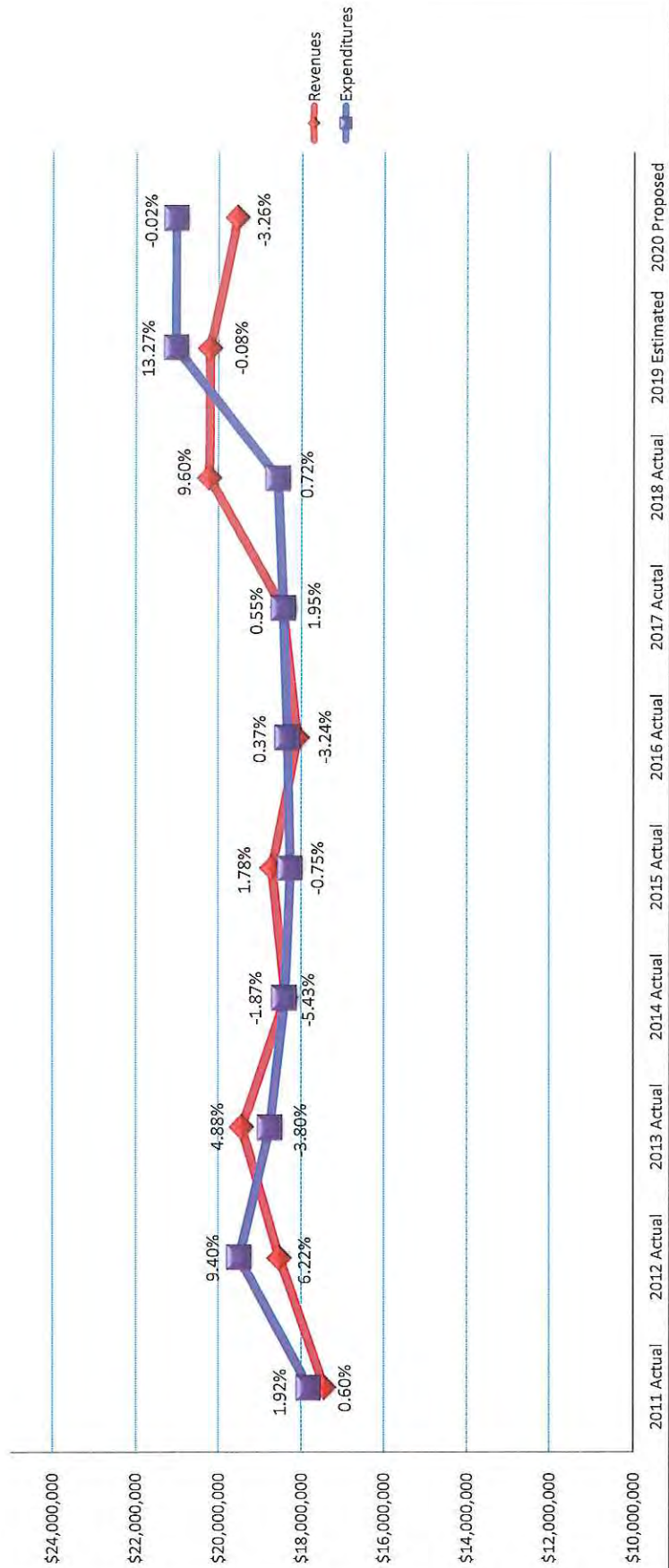
General Fund Summary (101)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	3,961,142		5,613,287	4,848,774
REVENUES				
GENERAL PROPERTY TAX	2,492,534	2,626,500	2,546,700	2,591,600
SALES & OTHER TAXES	10,084,587	9,571,803	10,104,200	10,328,153
FRANCHISE RECEIPTS	2,757,501	2,777,535	2,609,573	2,614,575
LICENSES & PERMITS	46,009	44,870	60,770	68,450
FROM OTHER GOVERNMENTS	1,281,205	1,297,000	1,390,628	1,426,500
FINES & FORFEITURES	699,032	757,750	833,150	799,800
GRANTS	340,733	352,269	337,315	315,480
OTHER REVENUE	1,059,249	430,630	1,326,585	396,130
INTERFUND	1,127,977	1,000,596	758,866	773,570
ANIMAL SHELTER	329,819	338,830	234,392	228,430
APPROPRIATED FUND BALANCE	0	558,542	0	1,483,484
TOTAL REVENUES	20,218,646	19,756,325	20,202,179	21,026,172
EXPENDITURES				
ADMINISTRATION	283,829	309,604	281,741	294,283
FINANCE	448,790	497,480	496,630	524,611
CITY CLERK	143,785	163,023	166,272	175,460
BOARD OF DIRECTORS	138,374	142,792	140,022	152,846
COURT	247,164	263,236	262,696	271,781
PROBATION	189,776	192,601	185,759	194,932
POLICE	7,766,955	8,070,455	8,085,005	8,365,353
FIRE	4,984,397	5,137,315	5,205,694	5,301,794
AGENCIES	3,963,509	4,639,218	4,878,652	4,470,218
ANIMAL SHELTER	399,922	458,003	1,316,109	1,263,953
FEDERAL JAG GRANT	0	11,112	11,112	10,941
UNAPPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	18,566,501	19,884,839	21,029,692	21,026,172
NET CHANGE IN UNRESERVED FUND BALANCE	1,652,145		(796,013)	(0)
RESTRICTED RESERVE USED/ALLOCATED			31,500	818,000
ENDING UNRESERVED FUND BALANCE	5,613,287		4,848,774	4,183,290
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				73

General Fund Revenues/Expenditures 2011 - 2020



General Fund Change in Revenues/Expenditures 2011 - 2020

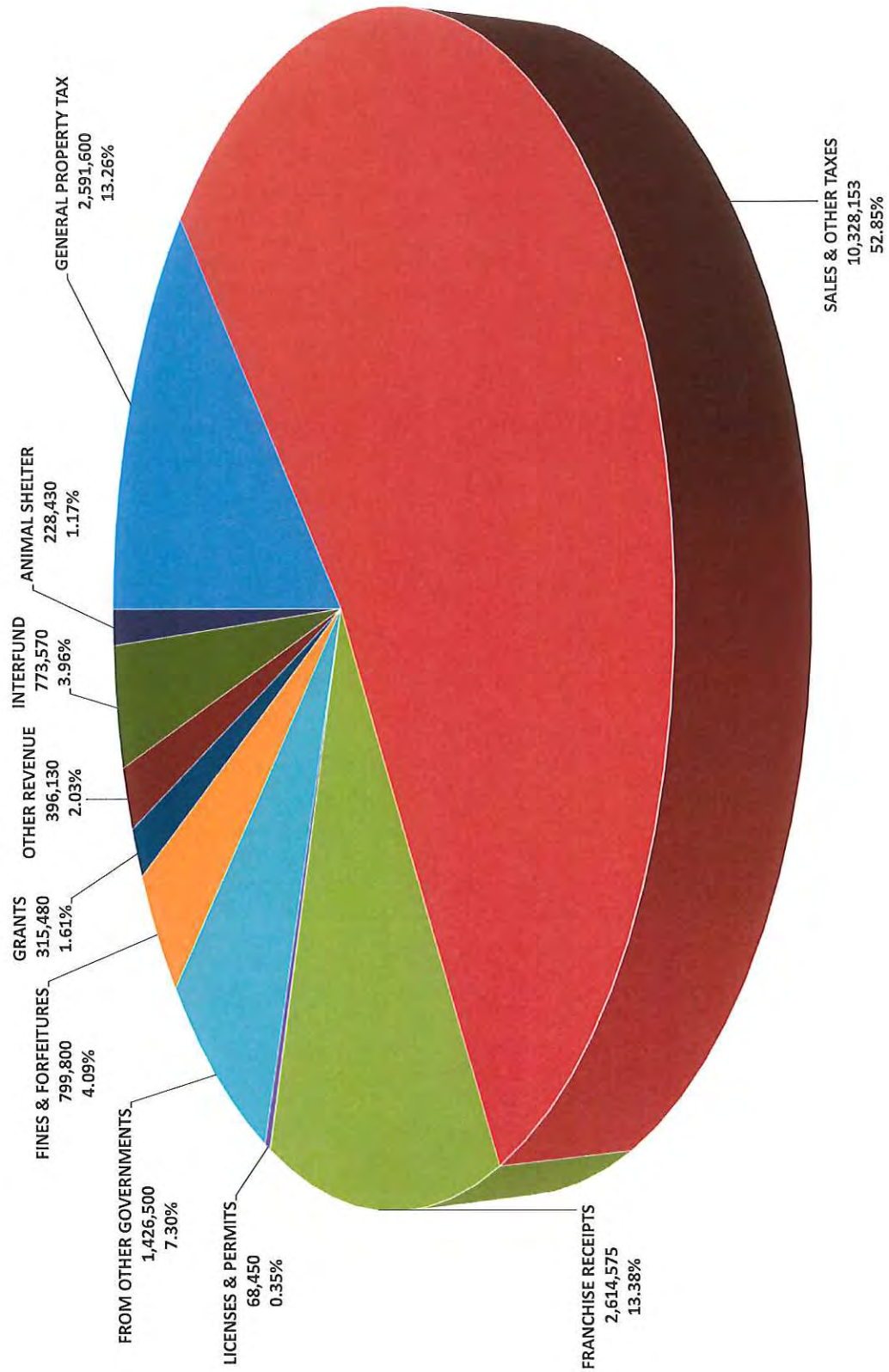


SUMMARY STATEMENT OF REVENUE

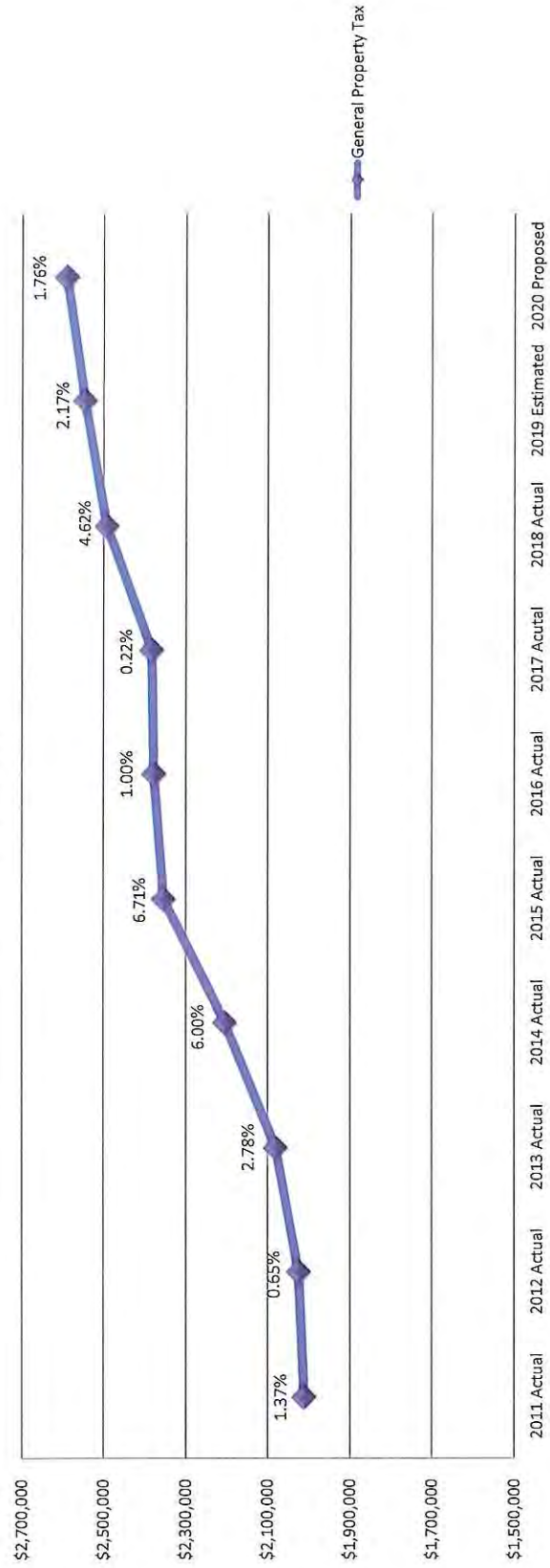
General Fund

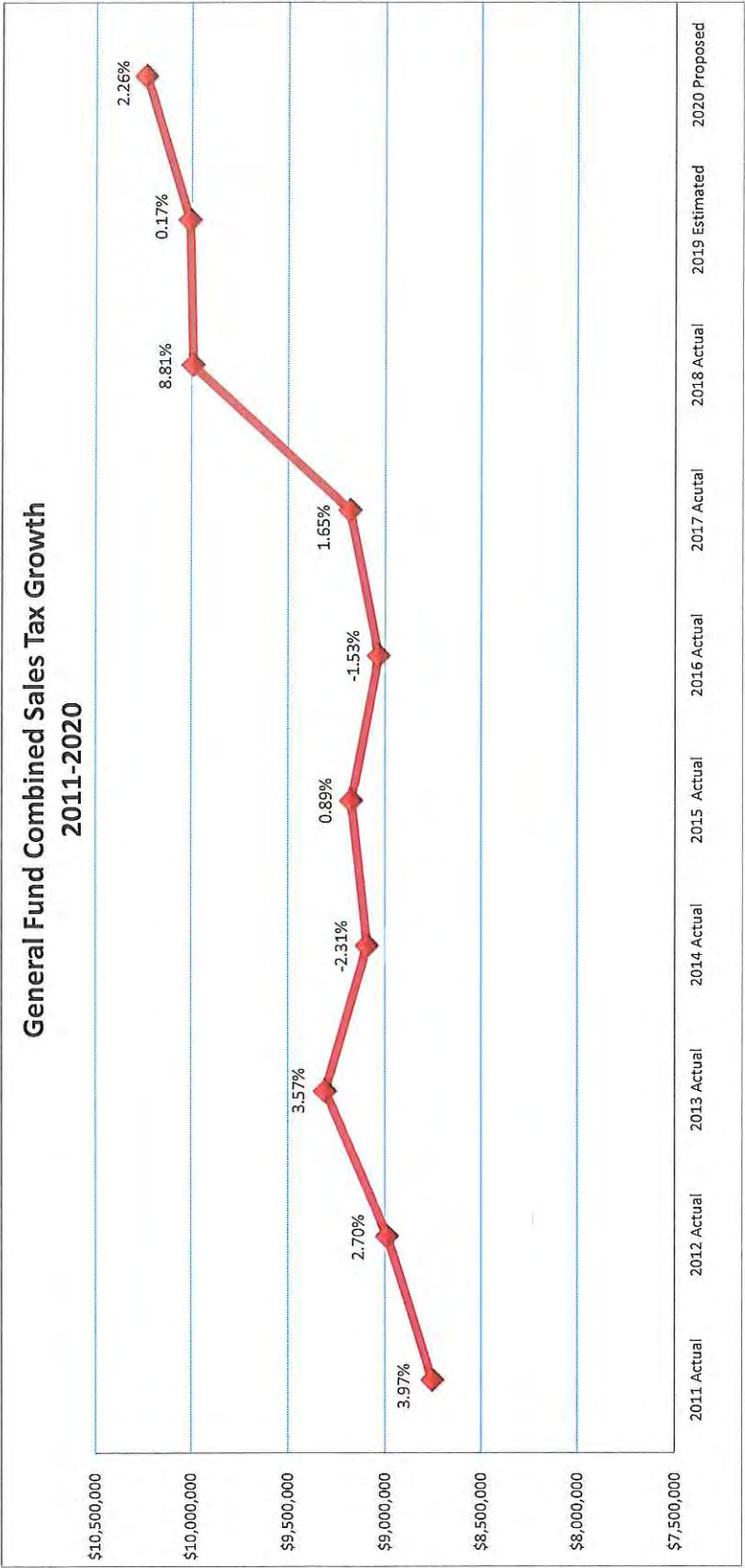
	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
<u>REVENUES</u>				
GENERAL PROPERTY TAX	2,492,534	2,626,500	2,546,700	2,591,600
SALES & OTHER TAXES	10,084,587	9,571,803	10,104,200	10,328,153
FRANCHISE RECEIPTS	2,757,501	2,777,535	2,609,573	2,614,575
LICENSES & PERMITS	46,009	44,870	60,770	68,450
FROM OTHER GOVERNMENTS	1,281,205	1,297,000	1,390,628	1,426,500
FINES & FORFEITURES	699,032	757,750	833,150	799,800
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APPROPRIATED FUND BALANCE	0	558,542	0	1,483,484
TOTAL REVENUES	20,218,646	19,756,325	20,202,179	21,026,172

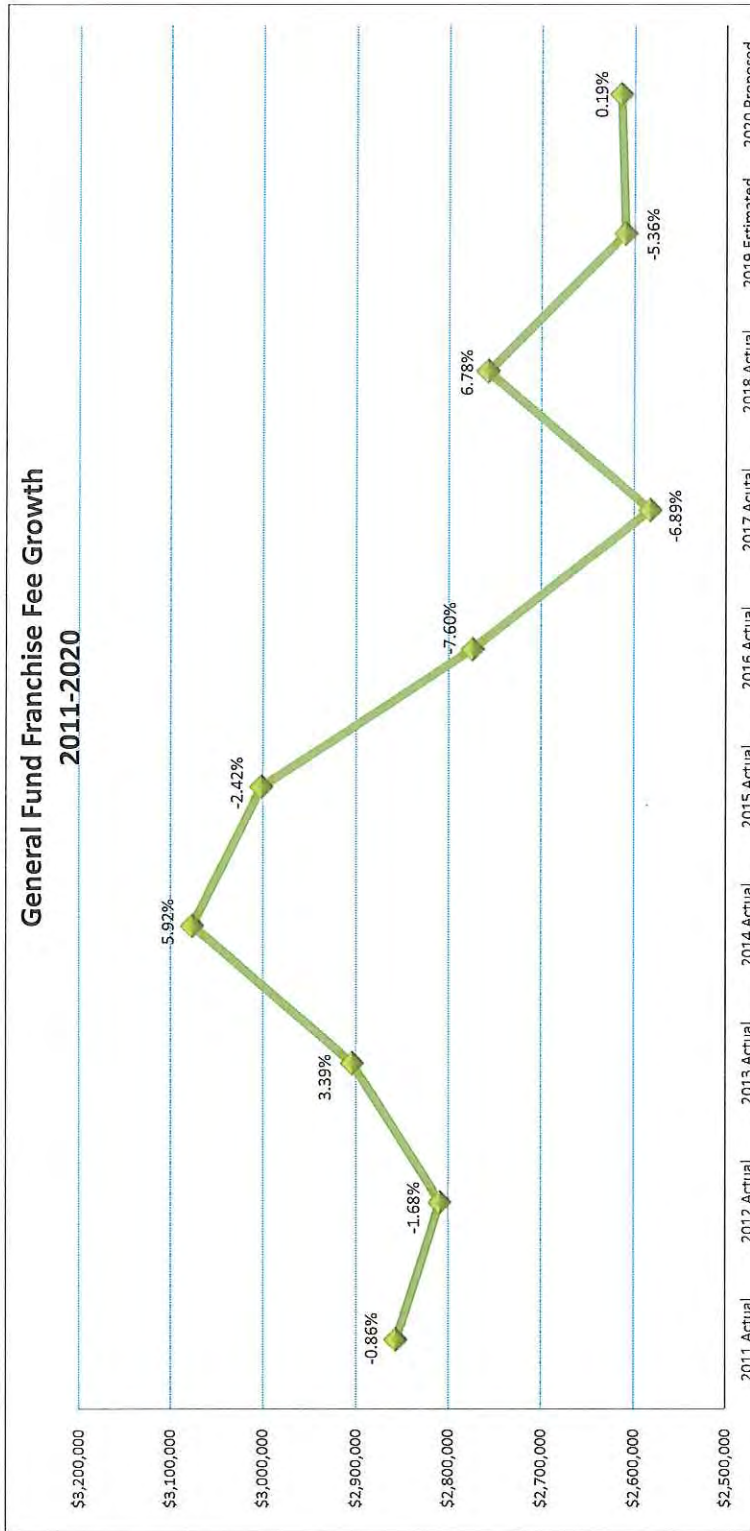
General Fund - FY 2020 Summary of Revenues



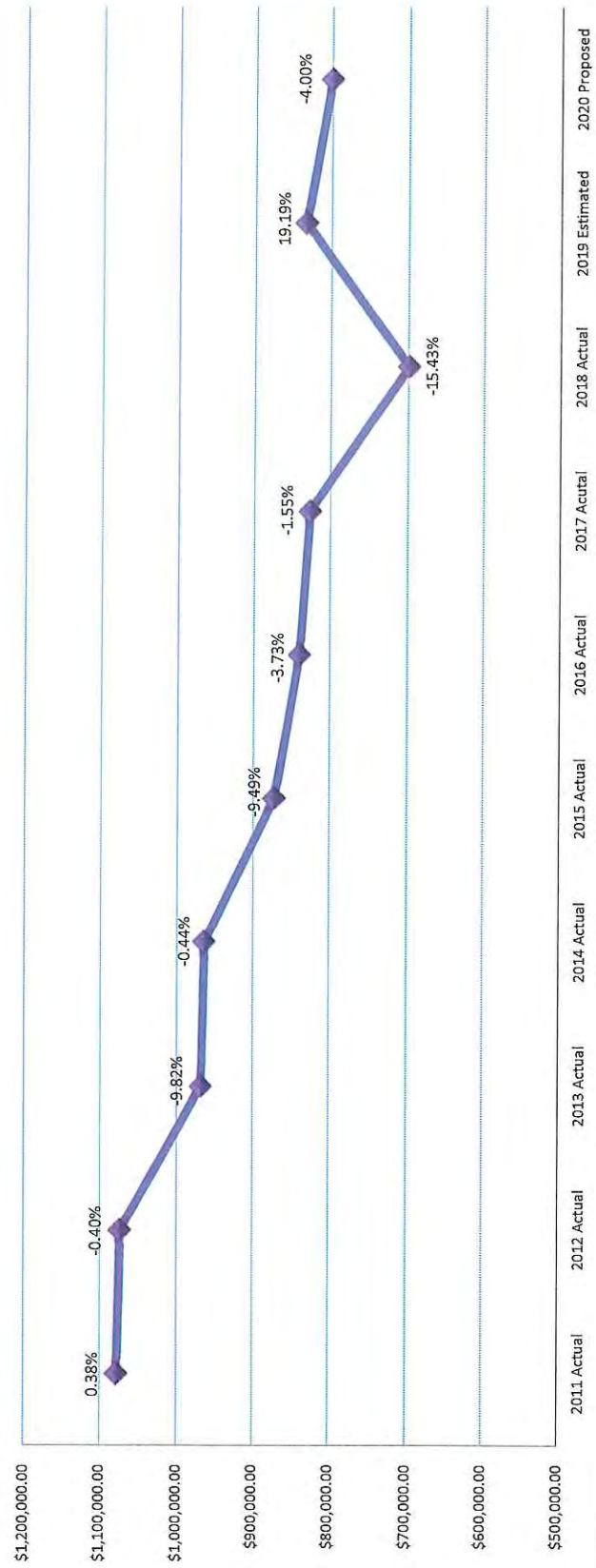
General Fund General Property Tax Growth 2011 - 2020







General Fund Fines & Forfeitures Growth 2011-2020



SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

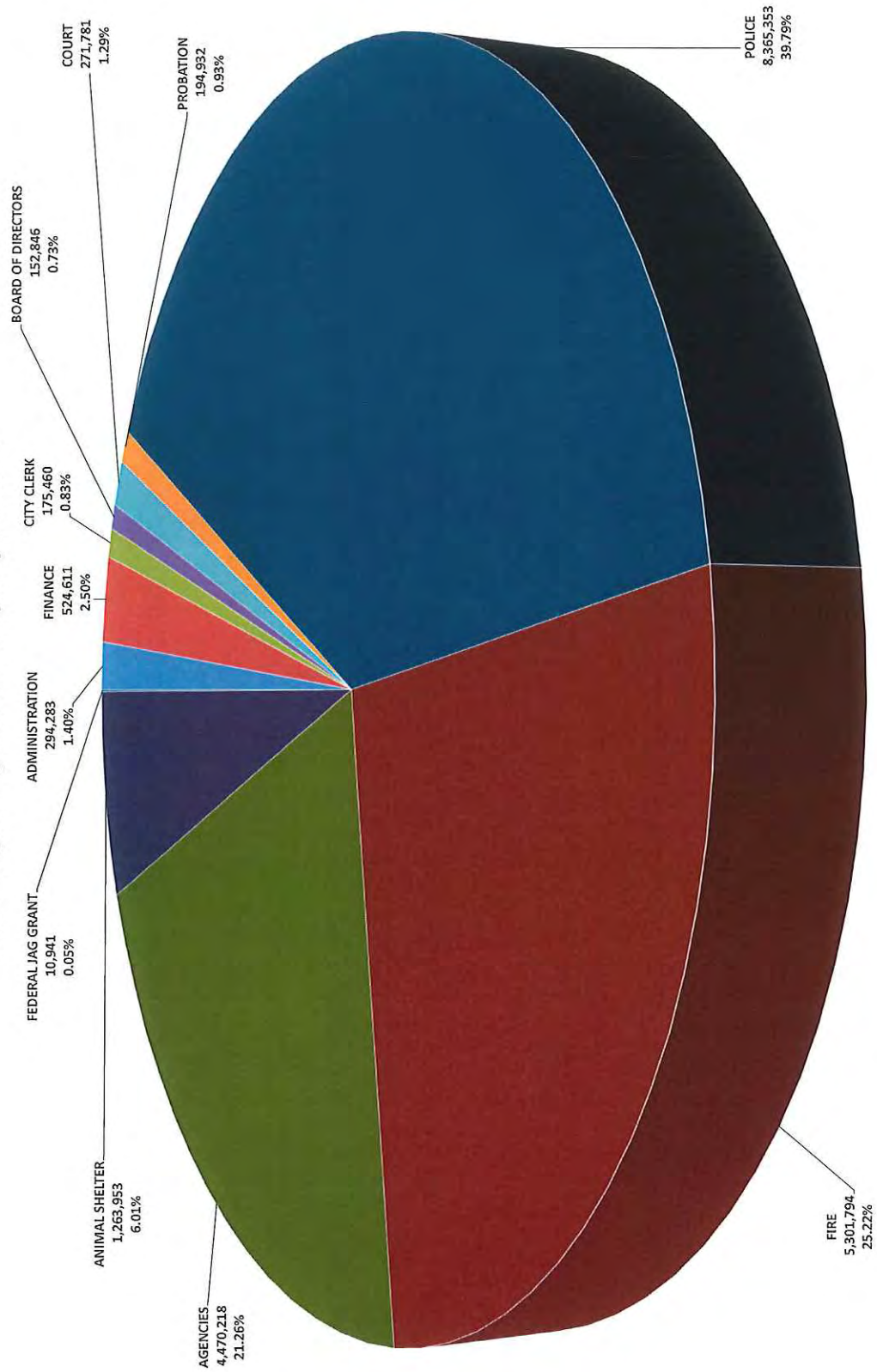
	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
EXPENDITURES				
ADMINISTRATION				
PERSONNEL	261,137	273,008	256,395	265,928
CONTRACTUAL SERVICES	32,510	47,870	38,845	38,429
MAINTENANCE	749	500	500	750
SUPPLIES	8,731	8,300	4,150	8,150
OTHER	(19,298)	(20,074)	(18,149)	(18,974)
TOTAL ADMINISTRATION	283,829	309,604	281,741	294,283
FINANCE				
PERSONNEL	459,849	536,935	512,851	558,232
CONTRACTUAL SERVICES	140,294	120,419	124,453	116,853
MAINTENANCE	0	100	100	100
SUPPLIES	10,955	8,000	8,000	8,200
OTHER	(162,308)	(167,974)	(148,774)	(158,774)
TOTAL FINANCE	448,790	497,480	496,630	524,611
CITY CLERK				
PERSONNEL	136,051	143,137	147,140	156,447
CONTRACTUAL SERVICES	6,170	17,386	17,132	17,013
SUPPLIES	1,564	2,500	2,000	2,000
TOTAL CITY CLERK	143,785	163,023	166,272	175,460
BOARD OF DIRECTORS				
PERSONNEL	7,047	7,402	5,202	4,052
CONTRACTUAL SERVICES	130,521	134,390	134,320	133,044
SUPPLIES	806	1,000	500	750
CAPITAL OUTLAY	0	0	0	15,000
TOTAL BOARD OF DIRECTORS	138,374	142,792	140,022	152,846
COURT				
PERSONNEL	206,309	220,882	219,942	229,277
CONTRACTUAL SERVICES	37,702	38,104	39,029	38,204
MAINTENANCE	0	250	125	300
SUPPLIES	3,153	4,000	3,600	4,000
TOTAL COURT	247,164	263,236	262,696	271,781
PROBATION				
PERSONNEL	174,255	180,901	179,727	188,032
CONTRACTUAL SERVICES	5,349	8,200	2,832	3,200
SUPPLIES	2,569	2,900	2,600	3,100
CAPITAL OUTLAY	7,003	0	0	0
OTHER	600	600	600	600
TOTAL PROBATION	189,776	192,601	185,759	194,932

SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
POLICE				
PERSONNEL	6,951,693	7,300,138	7,168,254	7,377,313
CONTRACTUAL SERVICES	235,087	261,717	270,111	320,616
MAINTENANCE	163,901	171,100	177,800	186,000
SUPPLIES	363,228	300,000	352,850	355,000
CAPITAL OUTLAY	119,976	100,000	181,940	200,000
OTHER	(66,930)	(62,500)	(65,950)	(73,576)
TOTAL POLICE	7,766,955	8,070,455	8,085,005	8,365,353
FIRE				
PERSONNEL	4,729,877	4,841,402	4,881,962	4,900,372
CONTRACTUAL SERVICES	76,178	84,513	89,913	92,422
MAINTENANCE	67,244	100,000	93,500	87,000
SUPPLIES	82,525	84,900	104,700	98,500
CAPITAL OUTLAY	36,200	30,000	43,023	130,000
OTHER	(7,627)	(3,500)	(7,404)	(6,500)
TOTAL FIRE	4,984,397	5,137,315	5,205,694	5,301,794
AGENCIES				
PERSONNEL/PROFESSIONAL SERVICES	663,624	794,529	770,704	866,349
CAPITAL OUTLAY	0	0	250,000	536,000
DEBT SERVICE	1,062,326	1,054,156	1,061,884	1,242,737
CONTRIBUTIONS	1,821,537	2,410,760	2,410,760	1,440,637
SERVICES	416,022	379,773	385,304	384,495
TOTAL AGENCIES	3,963,509	4,639,218	4,878,652	4,470,218
ANIMAL SHELTER & ANIMAL CONTROL				
PERSONNEL	260,270	307,225	301,581	333,516
CONTRACTUAL SERVICES	69,392	63,978	61,528	57,537
MAINTENANCE	8,760	30,750	14,500	14,500
SUPPLIES	33,710	36,050	43,500	40,400
CAPITAL OUTLAY	27,790	20,000	895,000	818,000
TOTAL ANIMAL SHELTER & ANIMAL CONTROL	399,922	458,003	1,316,109	1,263,953
FEDERAL JAG GRANT				
SUPPLIES	0	11,112	11,112	10,941
TOTAL FEDERAL JAG GRANT	0	11,112	11,112	10,941
TOTAL EXPENDITURES	18,566,501	19,884,839	21,029,691	21,026,172

General Fund - FY 2020 Summary of Expenditures by Department



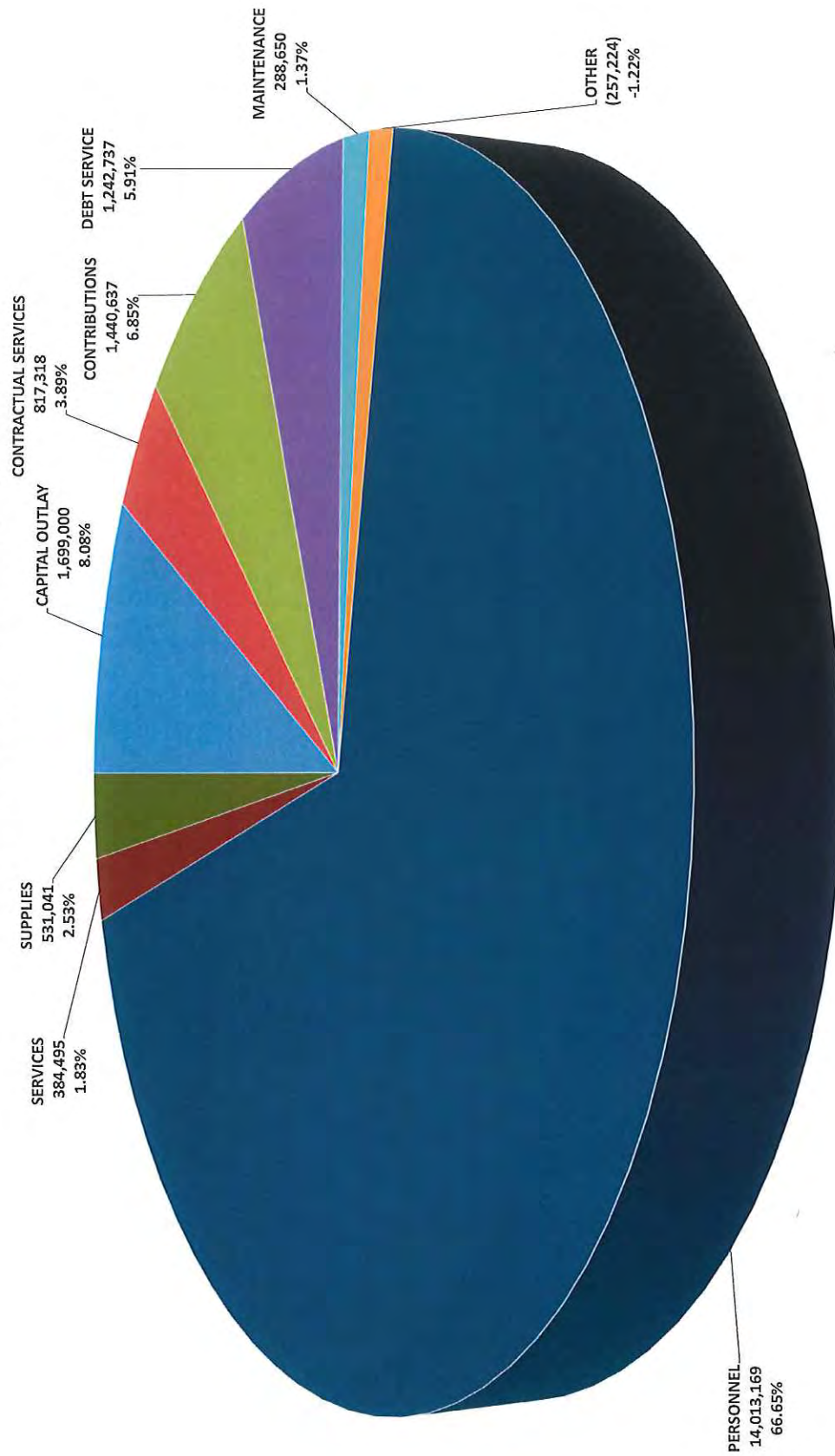
SUMMARY STATEMENT OF EXPENDITURES

General Fund

By Type

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
CAPITAL OUTLAY	190,969	150,000	1,369,963	1,699,000
CONTRACTUAL SERVICES	733,203	776,577	778,163	817,318
CONTRIBUTIONS	1,821,537	2,410,760	2,410,760	1,440,637
DEBT SERVICE	1,062,326	1,054,156	1,061,884	1,242,737
MAINTENANCE	240,654	302,700	286,525	288,650
OTHER	(255,563)	(253,448)	(239,677)	(257,224)
PERSONNEL	13,186,488	13,811,030	13,673,054	14,013,169
SERVICES	416,022	379,773	385,304	384,495
SUPPLIES	507,241	458,762	533,012	531,041
TOTAL EXPENDITURES	18,566,501	19,884,839	21,029,692	21,026,172

General Fund - FY 2019 Summary of Expenditures by Type



General Fund Expense Breakdown 2019-2020

	2019		2020	
Non Public Safety Salaries/Benefits:				
Administration	256,395	1.35%	265,928	1.40%
Finance	512,851	2.69%	558,232	2.93%
City Clerk	147,140	0.77%	156,447	0.82%
Total Non Public Safety Salaries/Benefits:	916,386	4.36%	980,607	4.66%
Non Public Safety Operation Budget:				
Administration	25,346	0.13%	28,355	0.15%
Finance	(16,221)	-0.09%	(33,622)	-0.18%
City Clerk	19,132	0.10%	19,013	0.10%
Board of Directors	140,022	0.73%	152,846	0.80%
Agencies (excluding debt)	769,546	4.04%	1,366,369	7.17%
Total Non Public Safety Operation Budget:	937,825	4.46%	1,532,961	7.29%
Total Non Public Safety:	1,854,211	8.82%	2,513,568	11.95%
Public Safety Salaries/Benefits:				
Court	219,942	1.15%	229,277	1.20%
Probation	179,727	0.94%	188,032	0.99%
Police	7,168,254	37.62%	7,377,313	38.72%
Fire	4,881,962	25.62%	4,900,372	25.72%
Animal Shelter/Control	301,581	1.58%	333,516	1.75%
Total Public Safety Salaries/Benefits:	12,751,466	60.64%	13,028,510	61.96%
Public Safety Operation Budget:				
Court	42,754	0.22%	42,504	0.22%
Probation	6,032	0.03%	6,900	0.04%
Police	927,864	4.87%	998,981	5.24%
Fire	323,731	1.70%	401,422	2.11%
Animal Shelter/Control	1,014,528	5.32%	930,437	4.88%
Police Pension Fund	565,000	2.97%	578,000	3.03%
CID Secretary (split with Texarkana, TX)	24,859	0.13%	24,859	0.13%
Bi State Contribution	2,405,760	12.63%	1,206,651	6.33%
Code Red Services	9,063	0.05%	9,063	0.05%
E-911 Payments	18,540	0.10%	18,540	0.10%
Crimestoppers Coordinator	24,000	0.13%	24,000	0.13%
Total Public Safety Operation Budget:	5,362,131	25.50%	4,241,357	20.17%
Total Public Safety:	18,113,597	86.13%	17,269,867	82.14%

Debt:

Regions - Animal Shelter Note	0	0.00%	188,558	0.99%
2012 Franchise Fee Bond	617,553	3.24%	618,403	3.25%
2015 Franchise Fee Bond	233,148	1.22%	231,663	1.22%
2018 Franchise Fee Bond	211,183	1.11%	204,113	1.07%
Total Debt:	1,061,884	5.05%	1,242,737	5.91%

Total General Fund Expenditures:

21,029,692	100.00%	21,026,172	100.00%
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General Fund 2021-2025 Projections

	2021 Projections	2022 Projections	2023 Projections	2024 Projections	2025 Projections
Revenues					
General Property Tax	\$ 2,642,309	\$ 2,694,011	\$ 2,746,724	\$ 2,800,468	\$ 2,855,264
Sales & Other Taxes	\$ 10,563,649	\$ 10,804,515	\$ 11,050,873	\$ 11,302,849	\$ 11,560,570
Franchise Receipts	\$ 2,628,564	\$ 2,642,628	\$ 2,656,767	\$ 2,670,982	\$ 2,685,272
Licenses & Permits	\$ 72,831	\$ 77,491	\$ 82,450	\$ 87,725	\$ 93,339
From Other Governments	\$ 1,494,203	\$ 1,565,121	\$ 1,639,404	\$ 1,717,212	\$ 1,798,714
Fines & Forfeitures	\$ 799,800	\$ 799,800	\$ 799,800	\$ 799,800	\$ 799,800
Grants	\$ 315,480	\$ 315,480	\$ 315,480	\$ 315,480	\$ 315,480
Other Revenue	\$ 396,130	\$ 396,130	\$ 396,130	\$ 396,130	\$ 396,130
Interfund	\$ 773,570	\$ 773,570	\$ 773,570	\$ 773,570	\$ 773,570
Animal Shelter	\$ 229,856	\$ 231,292	\$ 232,736	\$ 234,190	\$ 235,653
Total Revenues	\$ 19,916,390	\$ 20,300,036	\$ 20,693,932	\$ 21,098,406	\$ 21,513,790
% Change from Prior Year	1.91%	1.93%	1.94%	1.95%	1.97%
Expenses					
No Department					
Police Grant Fund					
Administration	\$ 307,383	\$ 321,066	\$ 335,359	\$ 350,287	\$ 365,880
Finance	\$ 549,731	\$ 576,055	\$ 603,639	\$ 632,544	\$ 662,834
City Clerk	\$ 191,628	\$ 209,287	\$ 228,573	\$ 249,636	\$ 272,639
Board of Directors	\$ 160,339	\$ 168,200	\$ 176,445	\$ 185,095	\$ 194,168
Municipal Court	\$ 280,604	\$ 289,715	\$ 299,121	\$ 308,832	\$ 318,858
Probation Office	\$ 202,917	\$ 211,230	\$ 219,882	\$ 228,889	\$ 238,265
Police	\$ 8,686,944	\$ 9,020,898	\$ 9,367,690	\$ 9,727,813	\$ 10,101,781
Fire	\$ 5,515,374	\$ 5,737,558	\$ 5,968,693	\$ 6,209,138	\$ 6,459,270
Agencies	\$ 4,470,218	\$ 4,470,218	\$ 4,470,218	\$ 4,470,218	\$ 4,470,218
Animal Shelter	\$ 454,625	\$ 463,466	\$ 472,478	\$ 481,666	\$ 491,032
Federal Jag Grant	\$ 14,843	\$ 14,843	\$ 14,843	\$ 14,843	\$ 14,843
Total Expenses	\$ 20,834,609	\$ 21,482,535	\$ 22,156,938	\$ 22,858,961	\$ 23,589,791
% Change from Prior Year	-0.91%	3.11%	3.14%	3.17%	3.20%
Total	\$ (918,218)	\$ (1,182,498)	\$ (1,463,006)	\$ (1,760,555)	\$ (2,075,999)
% Change from Prior Year	-68.31%	28.78%	23.72%	20.34%	17.92%

General Fund 2021-2025 Projections



Public Works



Public Works Fund

FUND DESCRIPTION:

The City's Public Works Fund is a special operating fund of the City. This fund's revenue sources are comprised of property taxes, refuse fees, state turnback, grants, and other special revenues. The majority of these funds are non-discretionary and are highly regulated by state statute. The revenue within the City's Public Works Fund provides the special operations of the City through the departments listed below:

- Refuse
- Street
- Building Maintenance
- Parks and Recreation
- Environmental Maintenance
- Planning
- Code Enforcement
- Engineering
- Street Projects
- ADC Work Release



Refuse

PROGRAM DESCRIPTION:

The Refuse Division is under the supervision of the Public Works Director. Duties of this division include managing and promoting the City's recycling program. The Refuse Operator I (recycling) assists the Public Works staff in developing a recycling program that will generate revenue and become self-sustaining. Responsibilities include assisting in locating and writing grants, preparing hauler billing and audit reports, and creating an educational outreach program.

PROGRAM FOCUS:

The focus of this division is to enhance recycling awareness, opportunities, and participation in the community. This includes providing receptacles for recycling, separating and baling material, and working with businesses and residents to encourage participation.



Street

PROGRAM DESCRIPTION:

The Streets Division is supervised by the Public Works Superintendent. Duties of this division are widely varied and include maintenance of over 300 miles of streets, over 34 miles of major drainage ditches, and numerous miles of drainage facilities within the public right of way. The Streets Department provides maintenance of existing subdivision streets, as well as replacement of those streets which are failing. It also provides for the repair of utility street cuts and street sweeping. The traffic control group within the Streets Department installs and maintains street signs and traffic signals, paints center and edge lines along roads, and maintains all City-owned street lighting. This division provides housing demolition when private property owners do not comply with City codes.

PROGRAM FOCUS:

The focus of this division is to enhance the quality of life for the citizens of Texarkana by providing regular street and drainage maintenance activities. These activities include street cleaning, street repair, street resurfacing, bridge repair, ditch-digging/cleaning, rights-of-way mowing and cleaning, and tree trimming. It is also responsible for removal of debris placed along the public right of way. In the event of winter storms, the Streets Division is responsible for clearing snow and ice from City roadways.

Included among the responsibilities of the Street Division is also the responsibility for quality of life enhancements through the installation and repair of traffic signs, as well as traffic control pavement markings on City streets.



Building Maintenance

PROGRAM DESCRIPTION:

The Building Maintenance Division is under the supervision of the Building Maintenance Superintendent and is responsible for the maintenance of twelve (12) City buildings. In addition, it is responsible for custodial services in City Hall. The 12 buildings include five (5) fire stations, four (4) neighborhood centers, City Hall, Public Works, and the Animal Care and Adoption Center.

PROGRAM FOCUS:

The Building Maintenance Division's mission is to provide a safe, comfortable work environment for City employees while delivering all maintenance and preventative maintenance needed to extend the life of City-owned buildings and service locations. The department is also responsible for maintaining the aesthetics of City property.



Parks & Recreation

PROGRAM DESCRIPTION:

The Parks Division strives to create a meaningful parks system that provides quality leisure services and promotes the natural environment and the health of the community, while also strengthening the diversity of a democratic society. The Parks Division maintains 19 parks, which encompasses over 235 acres, and one swimming pool.

PROGRAM FOCUS:

The Parks and Recreation Division's mission is to provide a safe and comfortable environment for citizens of Texarkana to gather and relax while enjoying the outside environment. This department focuses on maintaining the parks through scheduled cuttings, refuse collection, and general all-round cleaning, while also developing close working relations with local organizations to prepare the parks for upcoming events.



Environmental Maintenance

PROGRAM DESCRIPTION:

The focus of this division is to enhance the quality of life for the citizens of Texarkana by providing a safe environment through the control of pests, discarded refuse, and overgrowth on abandoned properties.

PROGRAM FOCUS:

This division enhances the quality of life for the citizens of Texarkana by the cutting of weeds and high grass on streets and drainage rights-of-way, mosquito control, and the removal of trees in the ROW. In addition, this division is responsible for weed abatement.



Planning

PROGRAM DESCRIPTION:

The Planning Division, under the supervision of the City Planner/Historic Preservation Officer, is responsible for the comprehensive planning process (long range planning) of the City and, in that regard, administers the land regulation ordinances. On a day-to-day basis (short term planning), the Planning Division prepares and processes all rezoning applications, subdivision plat reviews, street/easement abandonments, and conditional use permits that are heard by the Planning Commission each month. In addition, this division researches and prepares related ordinance revisions and special requests by the Board of Directors such as street renaming, establishment of economic development districts, and development of preservation guidelines.

PROGRAM FOCUS:

The Planning Division's focus is to enhance the quality of life for the citizens of Texarkana by providing a division which encourages quality growth, development and redevelopment, and the stabilization of neighborhoods through a concentrated effort of planning, land use controls, Historic Preservation, permitting and enforcement.



Code Enforcement

PROGRAM DESCRIPTION:

The Code Enforcement Division is responsible for assuring and protecting the public's life, health, safety, and welfare through enforcement of codes and ordinances of the City. Building and construction permits are issued in the Public Works Office. In addition to enforcing the building, plumbing, mechanical, gas, electrical, and swimming pool codes, inspectors enforce environmental test codes and ordinances pertaining to substandard structures, zoning regulations, weed abatement, and nuisances, such as trash, litter, and abandoned vehicles.

PROGRAM FOCUS:

The Code Enforcement Division is dedicated to improving the quality of life for the citizens of Texarkana through enforcement of City adopted codes and ordinances. These codes are based on the Arkansas Fire Code which has incorporated the International Building Codes, as well as the International Property Codes. The City of Texarkana has also adopted its own ordinances, which the Enforcement Division enforces, such as specifying the limits of construction activities on lots, amount of overgrowth on property, non-operable vehicles, etc. By carrying out these codes and ordinances, the citizens are assured of maintaining their investments in their property, as well as their community.



Engineering

PROGRAM DESCRIPTION:

The Engineering Division is included in the Public Works Department and is responsible for maintaining, updating, and producing all city maps. The department also maintains records of subdivision plats, right-of-way/easement abandonments, address assignments, and performs minor drafting duties for the City. The Engineering Division works closely with the Planning Division and other government agencies, such as Miller County, Arkansas Highway Department, Texarkana Metropolitan Organization, and Chamber of Commerce in order to keep the maps up to date. Map maintenance and updates are made through the use of two types of engineering and GIS software, AutoCAD Map and ArcMap.

PROGRAM FOCUS:

The focus of this division is to maintain and improve the accuracy of City mapping information and to provide the best possible mapping information to the citizens and businesses on zoning, lot size, flood plain, city limits, right-of-way, etc.



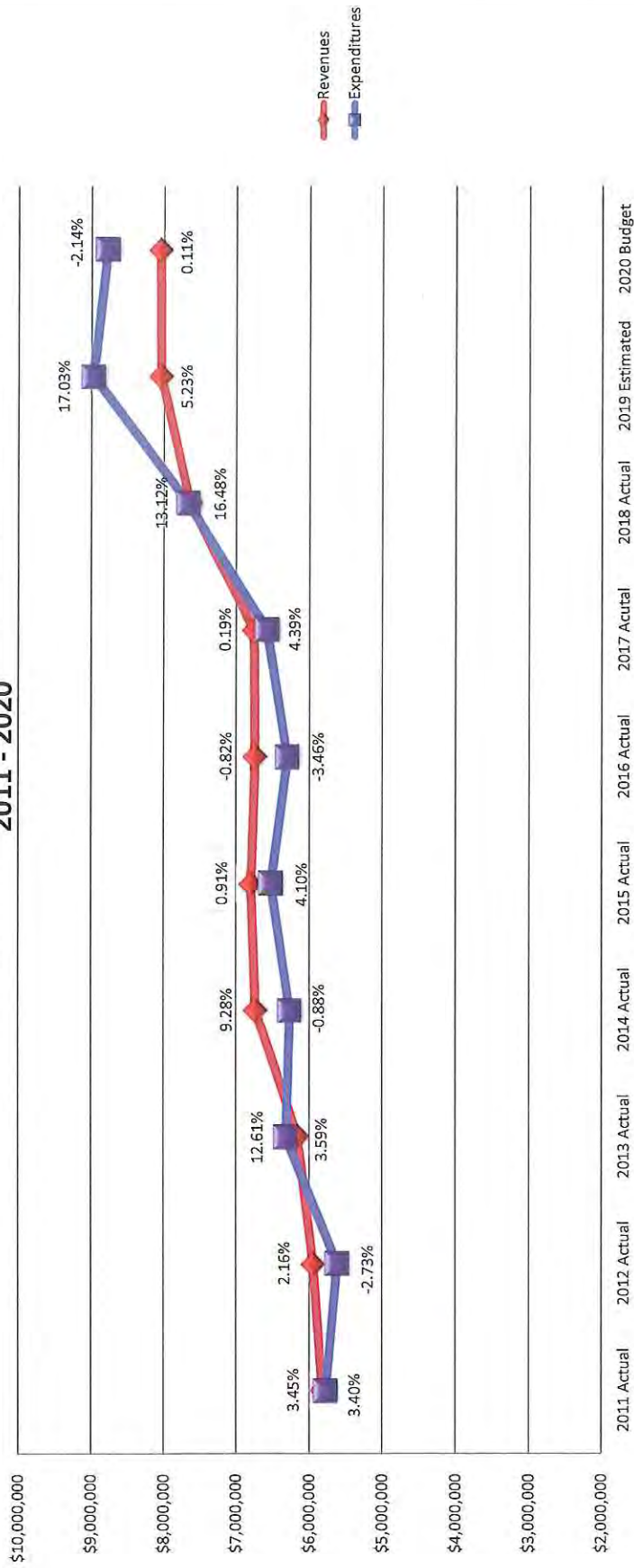
Public Works Fund Summary (201)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	1,596,069		1,570,404	801,392
<u>REVENUES</u>				
GENERAL PROPERTY TAX	105,678	115,400	107,800	110,700
WATER & SEWER	87,784	87,500	87,000	87,500
REFUSE	4,396,120	4,434,000	4,437,000	4,461,000
LICENSES & PERMITS	283,121	155,550	336,550	302,600
STATE TURNBACK	2,104,618	2,120,000	2,143,000	2,182,000
GRANT REVENUE	43,466	664,287	670,316	700,706
OTHER REVENUE	617,705	51,000	37,502	36,800
INTERFUND REVENUE	0	218,500	218,500	164,951
APPROPRIATED FUND BALANCE	0	0	0	731,298
TOTAL REVENUES	7,638,492	7,846,237	8,037,668	8,777,555
<u>EXPENDITURES</u>				
REFUSE	3,873,105	3,882,562	3,902,869	4,016,629
STREET	1,841,774	2,068,599	2,764,846	1,979,037
BUILDING MAINTENANCE	122,701	147,834	145,270	154,207
PARKS & RECREATION	699,048	1,052,231	648,570	922,804
ENVIRONMENTAL MAINTENANCE	179,410	229,949	195,263	206,180
PLANNING	120,189	150,302	126,799	151,897
CODE ENFORCEMENT	308,453	413,421	419,357	402,455
ENGINEERING	71,058	62,837	11,425	46,336
OTHER	276,380	623,587	574,201	671,088
ADC WORK RELEASE	172,039	202,951	181,080	226,923
TOTAL EXPENDITURES	7,664,157	8,834,273	8,969,680	8,777,555
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(25,665)		(769,012)	(0)
STORM WATER RESTRICTED RESERVE USED/ALLOCATED			163,000	80,000
ENDING FUND BALANCE	1,570,404		801,392	150,094
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				6

Public Works Revenues/Expenditures 2011 - 2020



Public Works Change in Revenues/Expenditures 2011 - 2020



SUMMARY STATEMENT OF REVENUE

Public Works Fund

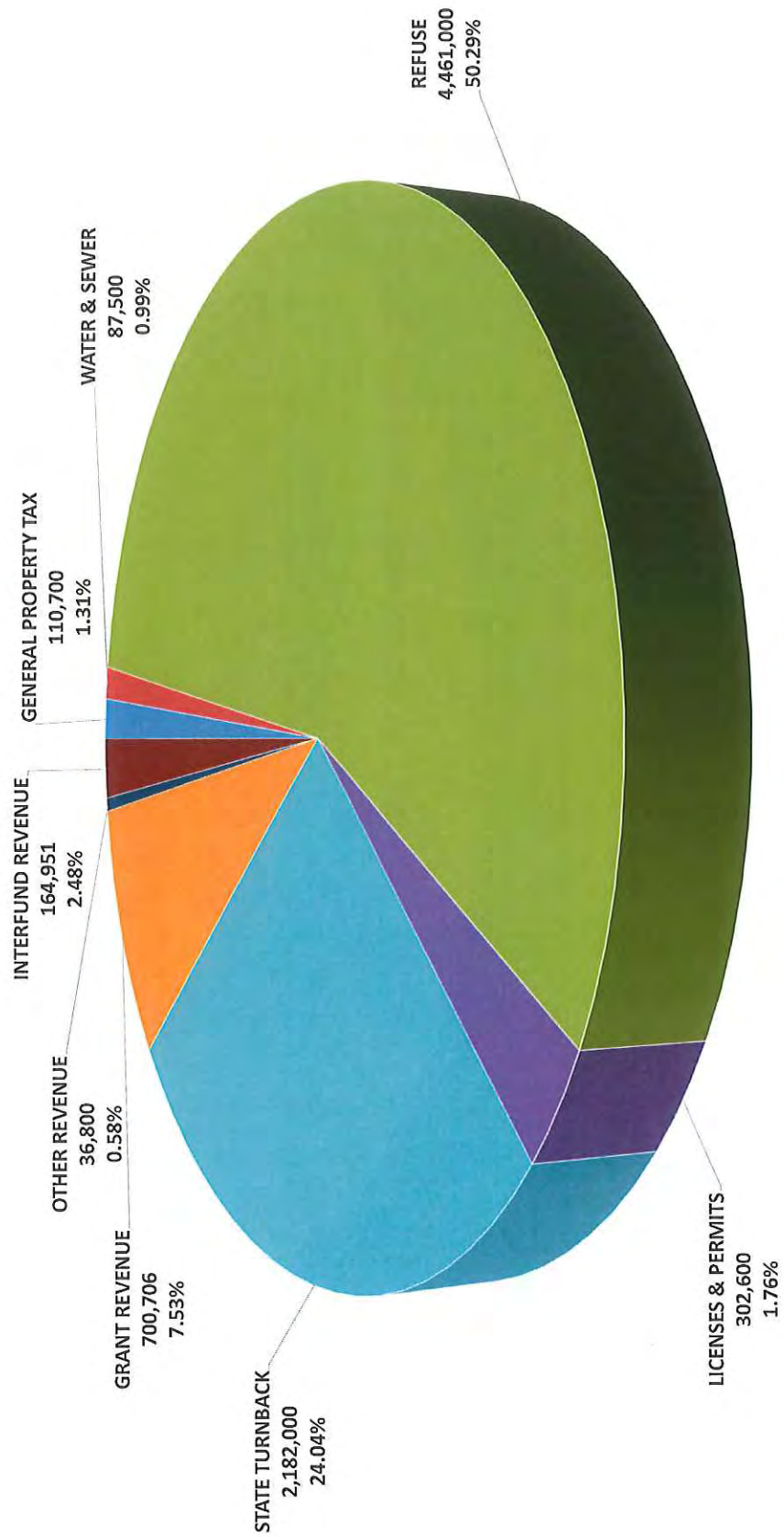
ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
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REVENUES

GENERAL PROPERTY TAX	105,678	115,400	107,800	110,700
WATER & SEWER	87,784	87,500	87,000	87,500
REFUSE	4,396,120	4,434,000	4,437,000	4,461,000
LICENSES & PERMITS	283,121	155,550	336,550	302,600
STATE TURNBACK	2,104,618	2,120,000	2,143,000	2,182,000
GRANT REVENUE	43,466	664,287	670,316	700,706
OTHER REVENUE	617,705	51,000	37,502	36,800
INTERFUND REVENUE	0	218,500	218,500	164,951
APPROPRIATED FUND BALANCE	0	0	0	731,298
TOTAL REVENUES	7,638,492	7,846,237	8,037,668	8,777,555

Public Works Fund - FY 2019

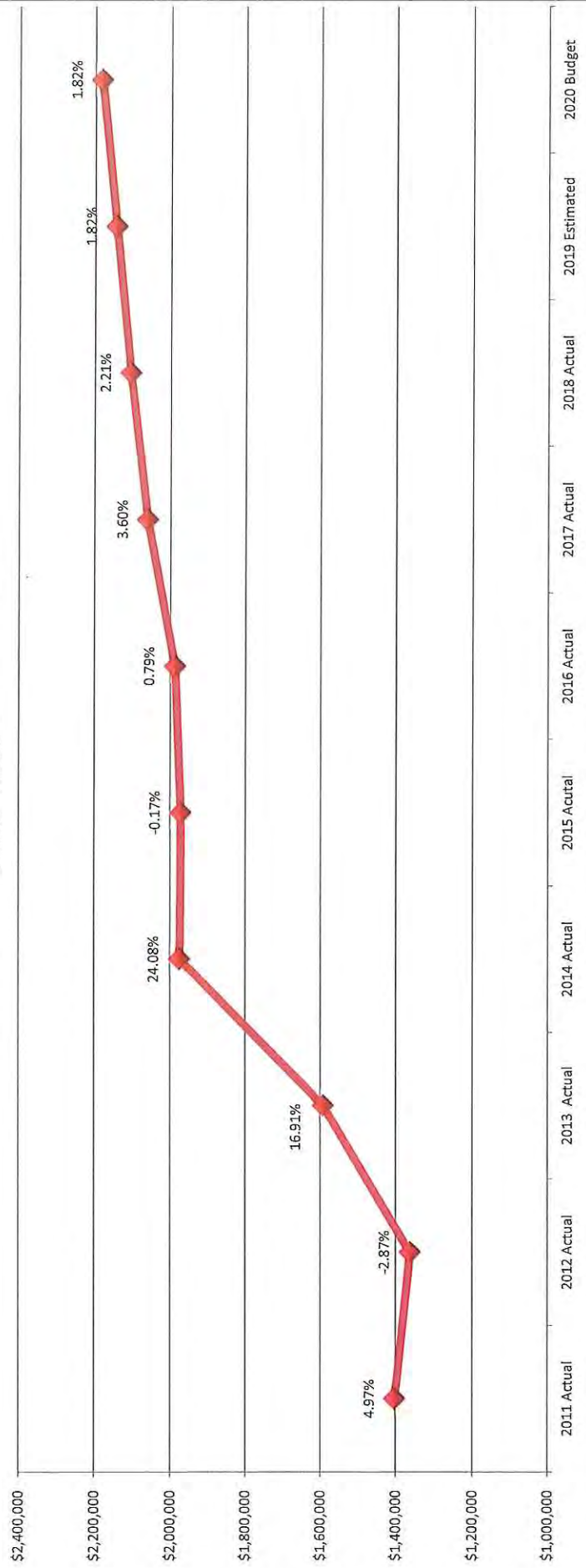
Summary of Revenues



Public Works Refuse Revenue Growth 2011 - 2020



Public Works State Turnback Revenue Growth 2011 - 2020



SUMMARY STATEMENT OF EXPENDITURES

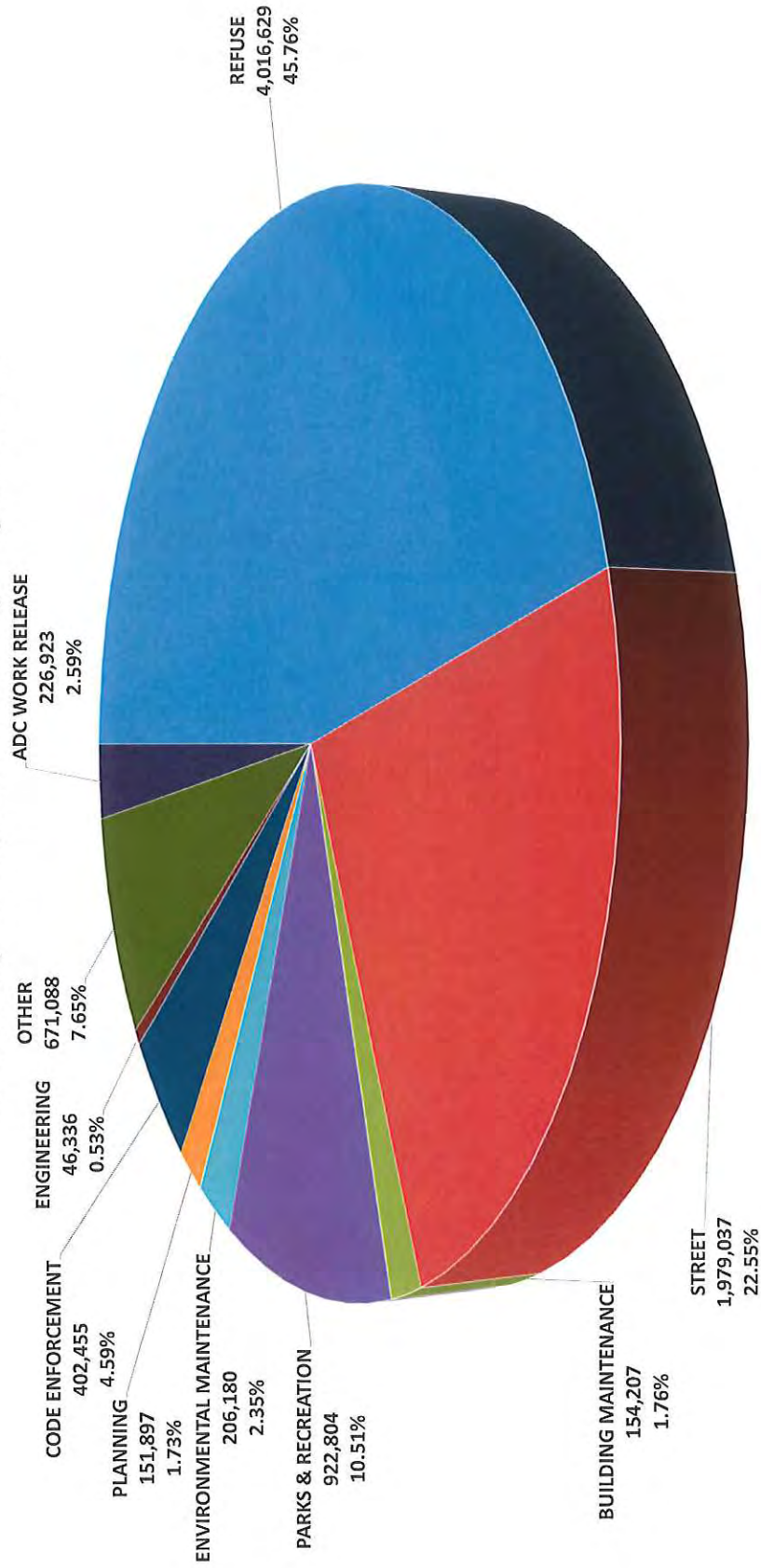
Public Works Fund By Department

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
EXPENDITURES				
REFUSE				
PERSONNEL	32,422	43,893	41,221	42,639
CONTRACTUAL SERVICES	3,094,161	3,305,279	3,200,899	3,298,500
MAINTENANCE	965	4,300	2,150	4,300
SUPPLIES	2,489	7,050	3,500	4,150
CAPITAL OUTLAY	0	15,000	8,099	11,000
OTHER	743,068	507,040	647,000	656,040
TOTAL REFUSE	3,873,105	3,882,562	3,902,869	4,016,629
STREET				
PERSONNEL	672,112	769,851	727,772	816,298
CONTRACTUAL SERVICES	434,800	529,474	467,574	497,139
MAINTENANCE	15,988	25,000	24,000	23,200
SUPPLIES	450,350	492,000	449,500	492,400
CAPITAL OUTLAY	272,637	313,000	1,100,000	200,000
OTHER	(4,113)	(60,726)	(4,000)	(50,000)
TOTAL STREET	1,841,774	2,068,599	2,764,846	1,979,037
BUILDING MAINTENANCE				
PERSONNEL	47,083	50,731	49,209	51,521
CONTRACTUAL SERVICES	34,499	37,403	35,603	37,336
MAINTENANCE	292	600	300	600
SUPPLIES	17,058	22,100	21,900	24,750
CAPITAL OUTLAY	23,769	37,000	38,258	40,000
TOTAL BUILDING MAINTENANCE	122,701	147,834	145,269	154,207
PARKS & RECREATION				
PERSONNEL	178,637	211,789	204,234	240,453
CONTRACTUAL SERVICES	46,778	53,406	42,256	48,272
MAINTENANCE	2,371	4,000	5,000	5,500
SUPPLIES	65,767	96,300	73,500	81,900
CAPITAL OUTLAY	0	686,736	326,543	546,678
OTHER	405,495	0	(2,963)	0
TOTAL PARKS & RECREATION	699,048	1,052,231	648,570	922,804
ENVIRONMENTAL MAINTENANCE				
PERSONNEL	115,506	134,849	128,341	131,180
CONTRACTUAL SERVICES	40	600	600	600
MAINTENANCE	1,944	5,100	1,500	2,500
SUPPLIES	61,920	89,400	57,450	71,900
CAPITAL OUTLAY	0	0	7,372	0
TOTAL ENVIRONMENTAL MAINTENANCE	179,410	229,949	195,263	206,180

PLANNING				
PERSONNEL	95,663	119,610	95,957	123,525
CONTRACTUAL SERVICES	10,331	15,506	18,656	14,972
SUPPLIES	10,981	13,400	10,400	13,400
OTHER	3,214	1,786	1,786	0
TOTAL PLANNING	120,189	150,302	126,799	151,897
CODE ENFORCEMENT				
PERSONNEL	258,962	313,900	307,936	326,102
CONTRACTUAL SERVICES	24,053	26,921	26,021	26,853
MAINTENANCE	2,090	2,000	2,900	3,000
SUPPLIES	8,743	14,600	10,500	12,000
CAPITAL OUTLAY	0	25,000	25,000	0
OTHER	14,605	31,000	47,000	34,500
TOTAL CODE ENFORCEMENT	308,453	413,421	419,357	402,455
ENGINEERING				
PERSONNEL	67,854	56,534	0	0
CONTRACTUAL SERVICES	261	2,703	2,718	2,736
SUPPLIES	2,943	3,600	2,000	3,600
CAPITAL OUTLAY	0	0	6,707	40,000
TOTAL ENGINEERING	71,058	62,837	11,425	46,336
OTHER STREET PROJECTS				
CAPITAL OUTLAY	276,380	623,587	574,201	671,088
TOTAL OTHE STREET PROJECTS	276,380	623,587	574,201	671,088
ADC WORK RELEASE				
PERSONNEL	172,039	202,951	181,080	226,923
TOTAL ADC WORK RELEASE	172,039	202,951	181,080	226,923
TOTAL EXPENDITURES	7,664,157	8,834,273	8,969,680	8,777,555

Public Works Fund - FY 2019

Summary of Expenditures by Department



SUMMARY STATEMENT OF EXPENDITURES

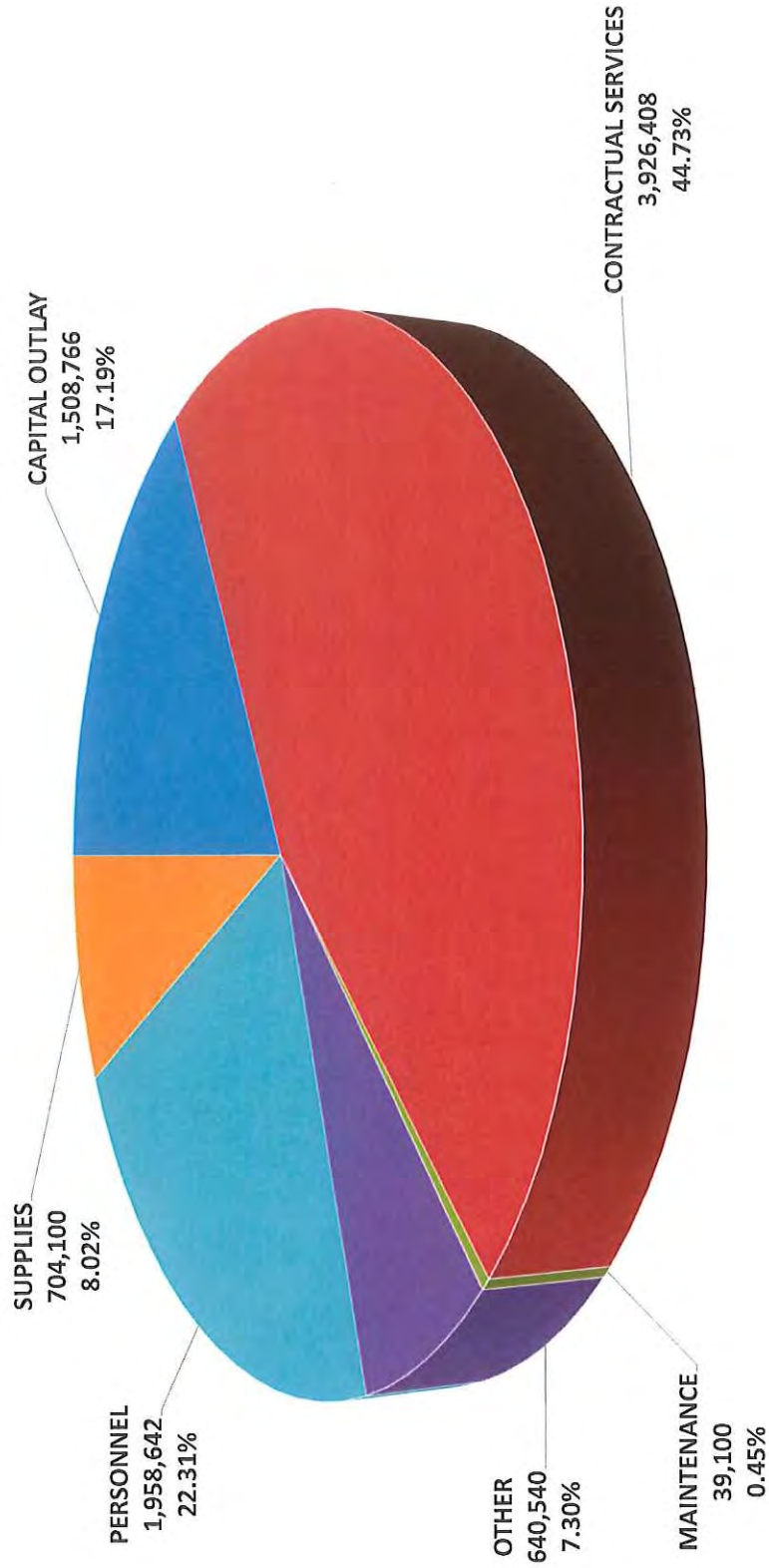
Public Works Fund

By Type

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	572,786	1,700,323	2,086,180	1,508,766
CONTRACTUAL SERVICES	3,644,923	3,971,292	3,794,327	3,926,408
MAINTENANCE	23,650	41,000	35,850	39,100
OTHER	1,162,269	479,100	688,823	640,540
PERSONNEL	1,640,278	1,904,108	1,735,750	1,958,642
SUPPLIES	620,251	738,450	628,750	704,100
TOTAL EXPENDITURES	7,664,157	8,834,273	8,969,680	8,777,555

Public Works Fund - FY 2019

Summary of Expenditures by Type



Public Works Fund 2021 - 2025 Projections

	2021 Projection	2022 Projection	2023 Projection	2024 Projection	2025 Projection
Revenues					
General Property Tax	\$ 116,000	\$ 119,000	\$ 122,000	\$ 125,000	\$ 128,000
Refuse	\$ 4,509,000	\$ 4,533,000	\$ 4,557,000	\$ 4,581,000	\$ 4,605,000
Water and Sewer	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500	\$ 87,500
Licenses and Permits	\$ 304,000	\$ 305,000	\$ 306,000	\$ 307,000	\$ 308,000
State Turnback	\$ 2,279,000	\$ 2,329,000	\$ 2,380,000	\$ 2,433,000	\$ 2,487,000
Grant Revenue	\$ 765,000	\$ 799,500	\$ 835,000	\$ 873,000	\$ 912,000
Other Revenue	\$ 36,800	\$ 36,800	\$ 36,800	\$ 36,800	\$ 36,800
Interfund Revenue	\$ 181,500	\$ 190,500	\$ 200,000	\$ 210,000	\$ 220,500
Total Revenues	\$ 8,278,800	\$ 8,400,300	\$ 8,524,300	\$ 8,653,300	\$ 8,784,800
% Change from Prior Year	1.440%	1.468%	1.476%	1.513%	1.520%
Expenses					
Refuse	\$ 4,295,298	\$ 4,441,943	\$ 4,593,597	\$ 4,750,260	\$ 4,912,433
Street	\$ 2,030,129	\$ 2,056,021	\$ 2,082,446	\$ 2,108,906	\$ 2,135,401
Building Maintenance	\$ 173,699	\$ 184,541	\$ 195,866	\$ 207,781	\$ 220,292
Parks and Recreation	\$ 922,636	\$ 922,636	\$ 922,636	\$ 922,636	\$ 922,636
Environmental Maintenance	\$ 216,875	\$ 222,288	\$ 228,221	\$ 234,174	\$ 240,148
Planning	\$ 165,192	\$ 172,540	\$ 179,916	\$ 187,319	\$ 195,251
Code Enforcement	\$ 443,305	\$ 464,994	\$ 487,783	\$ 512,177	\$ 537,690
Engineering	\$ 50,000	\$ 51,800	\$ 53,500	\$ 55,500	\$ 57,500
Other	\$ 670,900	\$ 670,900	\$ 670,900	\$ 670,900	\$ 670,900
ADC Work Release	\$ 242,500	\$ 251,000	\$ 259,500	\$ 268,500	\$ 277,500
Total Expenses	\$ 9,210,534	\$ 9,438,664	\$ 9,674,365	\$ 9,918,155	\$ 10,169,751
% Change from Prior Year	2.46%	2.48%	2.50%	2.52%	2.54%
Total	\$ (931,733)	\$ (1,038,364)	\$ (1,150,064)	\$ (1,264,856)	\$ (1,384,953)
% Change from Prior Year	12.48%	11.44%	10.76%	9.98%	9.49%

Public Works Fund 2021-2025 Projections



C.D.B.G. Fund



Community Development Block Grant

PROGRAM DESCRIPTION:

Over the last ten years, the Public Works Department has administered the CDBG program. Staff is familiar with the community, values all relationships established with citizens, and is concerned about the quality of life of the citizens and families. The Public Works Department implements eligible activities, such as public service projects (projects that benefit LMI residents of the city), public facility improvements, paving and drainage infrastructure improvements, and community building, along with support of the City's code enforcement efforts.

Public Works is the backbone of the LMI neighborhoods, working in developing partnerships with local institutions, other civic groups, and businesses of Texarkana, Arkansas. Public Works is constantly seeking funding and ways to support the needs of LMI residents. The Public Works Department's primary objective is to be good stewards of the funds and ensure viable communities are maintained by the provision of decent housing, suitable living environments, and expanding economic opportunities are made available for LMT persons.

Public Works ensures 70% of expenditures are used for activities qualifying under HUD's National Objective. These funds are vital in project delivery (carrying out the necessary duties/requirements to meet community needs). Over the last nine years the Public Works Department has been meeting infrastructure and public service needs in the LMI areas and of LMT residents and will continue to do so in the future.

PROGRAM FOCUS:

The program focus is to provide decent, safe, and affordable housing for LMI residents of Texarkana, Arkansas by improving streets, drainage infrastructure, removal of unsafe/dilapidated structures, and improvements to neighborhood parks. Neighborhood revitalization is a very important factor in planning for strong viable neighborhoods in the years to come. There is a continuous effort to secure outside funding to help keep programs going and to develop new programs as the need presents.



Community Development Block Grant

<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>BUDGET 2020</i>
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BEGINNING FUND BALANCE	7,517		(878)	2,091
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REVENUES

SALES & USE TAX REFUND	0	0	0	0
FEDERAL GRANTS	183,544	477,169	256,778	477,169
SECTION 108 LOAN	0	0	0	885,000
PROGRAM INCOME C/Y	5,829	0	100	0
	<u>189,373</u>	<u>477,169</u>	<u>256,878</u>	<u>1,362,169</u>

EXPENDITURES

GRANT ADMINISTRATION	49,005	49,910	49,910	49,928
PUB FACILITIES IMPROVEMENTS	98,151	300,304	150,000	1,165,277
PUBLIC SERVICE	13,047	24,955	20,000	24,964
HOUSING DEMOLITION	4,813	42,000	14,000	62,000
HOUSING	32,752	60,000	20,000	60,000
TOTAL BUDGET	197,768	477,169	253,909	1,362,169

GRANT ADMINISTRATION	49,005	49,910	49,910	49,928
PUB FACILITIES IMPROVEMENTS	98,151	300,304	150,000	1,165,277
PUBLIC SERVICE	13,047	24,955	20,000	24,964
CLEARING AND HOUSING DEMOLITION	4,813	42,000	14,000	62,000
HOUSING	32,752	60,000	20,000	60,000

TWU



TEXARKANA WATER UTILITIES
ARKANSAS REVENUE FUND

Contains Interfund Transfers

	Actual FY 2018	Proposed FY 2019	Revised FY 2019	Proposed FY 2020
BEGINNING BALANCE	2,883,429	2,753,768	2,790,907	2,112,212
REVENUE				
Water and Sewer Sales	8,009,583	8,162,642	7,819,818	8,011,047
Water Connection Fees	3,300	3,100	3,650	3,650
Service Charge	430,515	434,133	393,700	393,700
Wholesale Water Sales	55,555	53,700	59,300	59,300
Total Sales and Fees	8,498,953	8,653,575	8,276,468	8,467,697
Texas Share 1998 Debt Service	92,454	92,536	92,148	92,362
Texas Share 1998-B Debt Service	16,914	16,929	16,857	16,900
Texas Share 2007 Refunding	277,342	428,943	581,843	421,200
Transfers from Mandeville & Union	0	0	0	0
Transfer from Customer Loan Fund	0	0	0	0
TX Share North Texarkana Operations	73,824	90,427	94,062	103,116
TX Share Millwood Operations	579,134	561,511	467,573	619,036
UN Share Millwood Operations	23,409	27,005	25,259	15,479
MN Share Millwood Operations	6,164	7,851	6,651	4,076
Total Transfers In	1,069,241	1,225,202	1,284,393	1,272,169
Interest Income	13,525	13,600	10,605	10,625
Miscellaneous Income	424,754	429,335	434,102	442,202
Total Other	438,279	442,935	444,707	452,827
TOTAL REVENUES	10,006,473	10,321,712	10,005,568	10,192,693
TOTAL FUNDS AVAILABLE	12,889,902	13,075,480	12,796,475	12,304,905
EXPENDITURES				
Total Operating Expenses	6,101,055	7,062,037	6,632,597	7,290,149
Total Capital Outlays	0	0	0	0
Share in LTWSC Operations	636,355	628,796	590,867	612,503
Total Operating	6,737,410	7,690,833	7,223,464	7,902,652
Bond Fund 1998	292,487	292,744	291,517	292,194
Bond Fund 1998-B	53,508	53,556	53,327	53,463
Bond Fund 2001	68,224	68,108	67,996	68,150
Bond Fund 2004B	123,016	122,691	122,482	122,760
Bond Fund 2007 Refunding	721,425	716,377	683,693	698,883
Total AR Debt Service	1,258,660	1,253,476	1,219,015	1,235,450

TEXARKANA WATER UTILITIES
ARKANSAS REVENUE FUND

Contains Interfund Transfers

	Actual FY 2018	Proposed FY 2019	Revised FY 2019	Proposed FY 2020
Share TX DS Projected	0	0	0	0
Total DS Transfers to TX	0	0	0	0
Millwood Water Rights Fund	541,522	541,522	541,522	541,522
Millwood Depreciation Fund	58,110	55,785	55,785	55,170
North Texarkana WWTP Depr. Fund	12,200	12,200	12,200	12,200
Equipment Acquisition Fund	74,500	126,588	126,588	165,510
Technology Fund	130,375	144,967	144,967	257,460
Personnel Policy	20,000	20,000	20,000	20,000
Customer Loan Fund	0	0	0	0
Capital Improvement Fund	328,000	328,000	328,000	150,000
Infrastructure Fund	364,012	333,466	333,466	263,016
Compost Fund	37,250	37,190	37,190	36,780
LTWSC Capital Imp. Fund	208,820	163,377	163,377	153,120
SR WWTP Depreciation Fund	55,875	127,439	127,439	106,513
Transfer to Gen. Fund (In Lieu of Tax)	155,793	171,920	160,000	172,420
Transfer to General Fund	96,383	186,420	174,750	228,000
Other (Including Legal)	20,085	16,500	16,500	16,500
Total Other	2,102,925	2,265,374	2,241,784	2,178,211
TOTAL EXPENDITURES	10,098,995	11,209,683	10,684,263	11,316,313
ENDING BALANCE	2,790,907	1,865,797	2,112,212	988,592

TEXARKANA WATER UTILITIES
Arkansas Capital Improvement Fund

		<i>Actual FY 2018</i>	<i>Proposed FY 2019</i>	<i>Revised FY 2019</i>	<i>Proposed FY 2020</i>
BEGINNING BALANCE		390,788	79,058	176,344	172,715
REVENUE					
Transfers from Revenue Fund	61-994-941211	328,000	328,000	328,000	150,000
Additional Transfers from Revenue- Inventory	61-994-941211	34,286			
Interest Income	61-911-611116				
Pro-rata Income - Cust	61-991-911215	3,554	2,064	1,670	1,670
Plans/ Permits	61-080-481119	450	150	274	250
Grant Income					
TOTAL REVENUE		366,290	330,214	329,944	151,920
TOTAL FUNDS AVAILABLE		757,078	409,272	506,288	324,635
<p style="text-align: center;">Water Projects --> 61-000-135111 + Proj No. Sewer Projects --> 61-000-135131 + Proj No. Equipment --> 61-000-135151 + Proj No.</p>					
EXPENDITURES					
Transfer to City Gen Fund-Oper-Cap Impr		165,000			
Water System Improvements- 2017	A121720	646			
6" Water Main Ext.- Front & Olive-Partially Reimb	A121729	7,852			
Water System Improvements- 2018	A121820	109,626			
Sewer System Improvements- 2018	A121840	3,214			
Loop Dead End Water Mains- Owl Ridge Subdivi.	A121821	61,683		9,172	
Install New Fire Hydrant- East 9th	A121822	47,214		624	
Lakewood Chloramine Booster Station	A121824	913	210,000	21,000	
Loop WL- 1,800', 8" E 18th Jefferson to Franklin	A121825	81,252		27,154	
Chlorine Conversion Project	A121826	74,161		247	
MCPWA Reimbursable-Air Valve Installation	A121827	12,190		202	
Txk, AR Sewer Trunk Main Replacement	A121828	11,225		2,375	
East 9th at Summit Water Line	A121829	5,758			
Water System Improvements- 2019	A121920		40,000	34,200	
Sewer System Improvements- 2019	A121940		40,000	10,000	
Loop Dead End Mains- 2019	A121921		50,000	20,000	
(30) Water Line Air Valves-Lakewood Area	A121922		50,000	57,986	
Tennessee Rd Sewer Extension (Pro-rata)	A121923			33,177	
Cooper Tire Water Line Repair-RR & AR Viaduct	A121924			5,762	
Sewer Extension-N. of I-30/TASD School Area	A121925			10,201	
Lavender LN 6" Water Main Repl	A121926			54,000	
Flying J Lift Station Pump Rebuild	A121941			22,601	
MCPWA Reimbursable-(3) Flush Stations	A121927			10,500	
Lakewood Softstart #3 Pump Drive/ Pump	A121928			14,372	
Water System Improvements- 2020					35,000
Sewer System Improvements- 2020					30,000
Loop Dead End Water Mains- 2020					40,000
Chlorine Conversion Project- 2020					78,000
N. Sanderson Ln Sewer Extension					50,000
Tennessee Rd Sewer Extension					85,000
TOTAL EXPENDITURES		580,734	390,000	333,573	318,000
ENDING BALANCE		176,344	19,272	172,715	6,635

TEXARKANA WATER UTILITIES

Arkansas Infrastructure Fund

		<i>Actual FY 2018</i>	<i>Proposed FY 2019</i>	<i>Revised FY 2019</i>	<i>Proposed FY 2020</i>
BEGINNING BALANCE		572,815	21,086	263,210	137,623
REVENUE					
Transfer from Revenues-Infrastr Fees	61-994-941224	264,012	263,466	263,016	263,016
Additional Transfer from Revenues	61-994-941224	100,000	70,000	70,000	0
Interest Income	61-911-611124	3,009	0	2,482	2,485
TOTAL REVENUE		367,021	333,466	335,498	265,501
TOTAL FUNDS AVAILABLE		939,836	354,552	598,708	403,124
	61-000-135157- Proj No.				
EXPENDITURES					
Transfer to City Gen Fd-Storm Water	61-932-631112	87,468	87,822	87,672	87,672
Transfer to City Gen Fd-Oper-Infrastr		430,000	198,750	198,750	
Sanderson Ln-Move Wtr/Swr lines-(Brick)	A151801	53,846			
U of A Way- Reloc W&S in R.O.W.	A151802	3,024	65,000	0	65,000
Cooper Tire Rd- Repl 12" Swr Main	A151803	0		208	
Highland Hills LS/Cooper Tire Rd Swr	A151804	102,288		174,455	
Nix Creek Sewer Trunk Main					
Engineering/Design					150,000
Replace/Upsize Water Mains					70,000
Replace Brick Manholes					25,000
TOTAL EXPENDITURES		676,626	351,572	461,085	397,672
ENDING BALANCE		263,210	2,980	137,623	5,452

TEXARKANA WATER UTILITIES

Arkansas Millwood Water Rights Fund

	<i>Actual FY 2018</i>	<i>Proposed FY 2019</i>	<i>Revised FY 2019</i>	<i>Proposed FY 2020</i>
BEGINNING BALANCE	234,900	235,085	235,089	235,357
REVENUE				
Transfer from Revenues -99.8 MGD	541,522	541,522	541,522	541,522
Interest Income	189	190	268	260
TOTAL REVENUE	541,711	541,712	541,790	541,782
TOTAL FUNDS AVAILABLE	776,611	776,797	776,879	777,139
EXPENDITURES				
Annual Principal Payment on 99.8 MGD 000-236112	151,621	155,612	155,612	159,707
Annual Interest Payment on 99.8 MGD 921-621112	389,901	385,910	385,910	381,814
TOTAL EXPENDITURES	541,522	541,522	541,522	541,522
ENDING BALANCE	235,089	235,275	235,357	235,618

TEXARKANA WATER UTILITIES

Arkansas Personnel Policy Fund

	<i>Actual FY 2018</i>	<i>Proposed FY 2019</i>	<i>Revised FY 2019</i>	<i>Proposed FY 2020</i>
BEGINNING BALANCE	276,688	235,551	236,401	206,736
REVENUE				
Transfer from Revenues	20,000	20,000	20,000	20,000
Interest Income	1,232	800	1,630	1,600
TOTAL REVENUE	21,232	20,800	21,630	21,600
TOTAL FUNDS AVAILABLE	297,920	256,351	258,031	228,336
EXPENDITURES				
Termination Pay	39,771	40,000	30,000	40,000
Social Security	3,042	3,060	2,295	3,060
Post Retirement Insurance	18,706	21,000	19,000	21,000
TOTAL EXPENDITURES	61,519	64,060	51,295	64,060
ENDING BALANCE	236,401	192,291	206,736	164,276

Accrued Compensated Absences:

Arkansas:

Current	30,716	31,000	30,716	31,000
Long Term	191,878	210,000	210,000	210,000
Total	222,594	241,000	240,716	241,000

Other Funds



Other Funds

The Other Funds section of the budget is comprised of the DWI, Police, Narcotics Self-Sufficiency, Kline Park Monument, Domestic Violence Self-Sufficiency, Bail Bond, North Texarkana Redevelopment District #1, Public Safety, Front Street Project, Library, Judges Pension, and Court Automation Funds. Revenue sources and expenditure descriptions are as follows:

DWI Fund

Revenue for the DWI Fund comes from police fines and forfeitures and is used for expenditures relating directly to protection against public intoxication.

Police Fund

Revenue for the Police Fund comes from jail booking fees, public intoxication fees, and a federally funded body armor grant. Expenditures are for body armor and equipment related to protecting against public intoxication.

Narcotics Self-Sufficiency Fund

Revenue for the Narcotics Self-Sufficiency Fund comes from police fines and forfeitures and is used primarily for the required match pertaining to the federal and state funded Edward Byrne Narcotics Grant.

Kline Park Monument Fund

Revenue for the Kline Park Monument Fund previously came from interest collected on the bank balance and was used for utility expenditures. Beginning March 2018, the utility expenditures were paid from the General Fund.

Domestic Violence Self-Sufficiency Fund

Revenue for the Domestic Violence Self-Sufficiency Fund comes from police fines and forfeitures and is used for the required match pertaining to the state funded Domestic Violence grant and expenditures relating to protection against domestic violence.

Bail Bond Fund

Revenue for the Bail Bond Fund comes from bail bond and PR bond fees and is used for parity salary expenditures.

North Texarkana Redevelopment District #1

Revenue for the NTRD (North Texarkana Redevelopment District) Fund comes from TIF (tax increment financing) district property taxes. A TIF district is an area within a city that is found to be derelict without the possibility of attracting private investment without government intervention. The TIF taxes collected may only be used on capital projects in these specific districts.

Public Safety Fund

Revenue for the Public Safety Fund comes from police fines and forfeitures and is used for expenditures relating to public safety.

Other Funds

Front Street Fund

Revenue for the Front Street Fund previously came from event proceeds and was used for expenditures such as utilities, supplies, and maintenance. No revenue has been collected since 2017. Expenditures are paid from the remaining fund balance.

Library Fund

Revenue for the Library Fund comes from property taxes, state funded grants, and interest collected on the bank balance and is used for contributions to the Texarkana Public Library.

Judges Pension Fund

Revenue for the Judges Pension Fund comes from police fines and forfeitures and is used primarily for pilot payments for our local judge.

Court Automation Fund

Revenue for the Court Automation Fund comes from police fines and forfeitures and interest collected on the bank balance and is used for expenditures such as utilities, data processing, communications, and supplies.



DWI Fund (107)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	33,946		40,094	23,229
REVENUES				
46000 FINES & FORFEITURES	7,324	7,000	9,000	9,000
TOTAL	7,324	7,000	9,000	9,000
SUPPLIES				
53020 OPERATING SUPPLIES	1,176	25,865	25,865	32,229
TOTAL	1,176	25,865	25,865	32,229
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	6,148		(16,865)	(23,229)
ENDING FUND BALANCE	40,094		23,229	0

Police Funds (209)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	(768)		(1,224)	(1,814)
REVENUES				
46017 JAIL BOOKING FEE	4,811	5,500	4,800	4,800
46080 PUBLIC INTOX/DWI	1,953	1,700	1,900	1,900
47130 BODY ARMOR GRANT	5,829	8,621	3,433	9,590
TOTAL	12,593	15,821	10,133	16,290
EXPENDITURES				
53021 OPERATING BODY ARMOR GRANT	9,949	3,750	2,402	9,590
53024 OPER PUB INTOX/DWI	0	1,700	1,700	1,700
59101 GENERAL FUND	3,100	6,621	6,621	3,186
TOTAL	13,049	12,071	10,723	14,476
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(456)		(590)	1,814
ENDING FUND BALANCE	(1,224)		(1,814)	(0)

Narcotics Self-Sufficiency Fund (210)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	1,733		84	(0)
REVENUES				
46000 FINES & FORFEITURES	5,934	6,000	4,500	4,500
TOTAL	5,934	6,000	4,500	4,500
EXPENDITURES				
52085 OTHER FEES	16	35	100	100
58402 NARC GRANT MATCH	7,567	5,965	4,484	4,400
TOTAL	7,583	6,000	4,584	4,500
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,649)		(84)	0
ENDING FUND BALANCE	84		(0)	(0)

Kline Park Monument Fund (211)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	15		(0)	(0)
REVENUES				
48010 INTEREST EARNED	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURES				
52060 UTILITY SERVICES	15	0	0	0
TOTAL	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(15)		(0)	(0)
ENDING FUND BALANCE	(0)		(0)	(0)

Domestic Violence Self-Sufficiency Fund (221)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	203		439	202
REVENUES				
46000 FINES & FORFEITURES	1,587	1,445	1,700	1,550
TOTAL	1,587	1,445	1,700	1,550
EXPENDITURES				
58489 VAWA GRANT MATCH	1,351	1,937	1,937	1,752
TOTAL	1,351	1,937	1,937	1,752
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	236		(237)	(202)
ENDING FUND BALANCE	439		202	(0)

Bail Bond Fund (223)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	281		576	2,326
REVENUES				
46091 BAIL BOND FEES	4,600	4,000	5,500	4,750
46093 PR BONDS	876	950	1,200	1,000
TOTAL	5,476	4,950	6,700	5,750
EXPENDITURES				
58550 PARITY SALARY EXPENSE	5,181	4,950	4,950	8,076
TOTAL	5,181	4,950	4,950	8,076
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	295		1,750	(2,326)
ENDING FUND BALANCE	576		2,326	0

North Texarkana Redevelopment District #1 (227)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	490,092		604,485	757,495
REVENUES				
41000 CURRENT PROPERTY TAX	102,325	95,000	104,000	98,701
41010 DELINQUENT PROP. TAX	12,051	22,000	49,000	22,000
48010 INTEREST EARNED	17	10	10	10
TOTAL	114,393	117,010	153,010	120,711
EXPENDITURES				
54010 CAPITAL PROJECTS	0	534,196	0	0
TOTAL	0	534,196	0	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	114,393		153,010	120,711
ENDING FUND BALANCE	604,485		757,495	878,206

Public Safety Fund (228)

	<i>ACTUAL 2018</i>	<i>BUDGET 2019</i>	<i>ESTIMATED 2019</i>	<i>PROPOSED 2020</i>
BEGINNING FUND BALANCE	3,938		4,136	3,041
REVENUES				
46000 FINES & FORFEITURES	198	225	400	300
TOTAL	198	225	400	300
EXPENDITURES				
53020 OPERATING SUPPLIES	0	1,495	1,495	3,341
TOTAL	0	1,495	1,495	3,341
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	198		(1,095)	(3,041)
ENDING FUND BALANCE	4,136		3,041	(0)

Front Street Project (231)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	13,989		12,924	11,224
REVENUES				
48206 EVENT PROCEEDS	0	0	0	0
TOTAL	0	0	0	0
EXPENDITURES				
CONTRACTUAL SERVICES	1,065	1,500	1,000	1,000
SUPPLIES	0	2,056	700	7,868
TOTAL BUDGET	1,065	3,556	1,700	8,868
CONTRACTUAL SERVICES				
52060 UTILITY SERVICES	565	1,000	500	500
52120 RENTAL OF LAND & BUILDING	500	500	500	500
TOTAL	1,065	1,500	1,000	1,000
SUPPLIES				
53020 OPERATING SUPPLIES	0	2,056	700	7,868
TOTAL	0	2,056	700	7,868
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,065)		(1,700)	(8,868)
ENDING FUND BALANCE	12,924		11,224	2,356

Library Fund (601)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	78,691		53,020	53,020
REVENUES				
41000 CURRENT PROPERTY TAX	323,759	305,000	310,000	320,000
41010 DELINQUENT PROPERTY TAX	31,516	29,000	30,000	30,000
47500 STATE GRANTS	79,103	73,000	75,000	75,000
48010 INTEREST EARNED	63	60	30	30
49101 GENERAL FUND	5,000	5,000	5,000	5,000
TOTAL	439,441	412,060	420,030	430,030
EXPENDITURES				
53300 PRIOR YEAR CORRECTION	20,525	0	0	0
58425 LIBRARY CONTRIBUTION	365,484	339,060	345,030	355,030
58426 LIBRARY CONT-STATE GRT	79,103	73,000	75,000	75,000
TOTAL	465,112	412,060	420,030	430,030
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(25,671)		0	(0)
ENDING FUND BALANCE	53,020		53,020	53,020

Judges Pension Fund (615)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	454		83	29
REVENUES				
46000 FINES & FORFEITURES	3,914	3,914	3,914	3,914
46076 MUN JUD COUNTY CAJF	1,501	1,501	1,501	1,501
TOTAL	5,415	5,415	5,415	5,415
EXPENDITURES				
52085 OTHER FEES	16	50	100	100
59101 GENERAL FUND	5,770	5,369	5,369	5,344
TOTAL	5,786	5,419	5,469	5,444
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(371)		(54)	(29)
ENDING FUND BALANCE	83		29	0

Court Automation (705)

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	76,229		63,182	47,507
REVENUES				
46062 MONTHLY PAYMENT FEE	17,386	20,000	18,000	18,000
48010 INTEREST EARNED	51	25	110	110
TOTAL	17,437	20,025	18,110	18,110
EXPENDITURES				
CONTRACTUAL SERVICES	4,654	10,185	8,585	10,000
SUPPLIES	24,681	28,000	24,000	28,000
OTHER	1,149	1,200	1,200	1,200
TOTAL BUDGET	30,484	39,385	33,785	39,200
CONTRACTUAL SERVICES				
52020 DATA PROCESSING	0	3,585	3,585	4,000
52070 COMMUNICATIONS	4,654	6,600	5,000	6,000
TOTAL	4,654	10,185	8,585	10,000
SUPPLIES				
52180 MAINTENANCE MACH/EQUIP	17,371	20,000	20,000	20,000
53020 OPERATING SUPPLIES	7,310	8,000	4,000	8,000
TOTAL	24,681	28,000	24,000	28,000
OTHER				
52085 OTHER FEES	1,149	1,200	1,200	1,200
TOTAL	1,149	1,200	1,200	1,200
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(13,047)		(15,675)	(21,090)
ENDING FUND BALANCE	63,182		47,507	26,417

A & P Fund



Advertising & Promotion Fund

PROGRAM DESCRIPTION:

The purpose of this program is to allocate the resources based on the Arkansas statute (A.C.A. 26-75-606). Currently, a two percent tax is levied on the gross receipts of restaurants and a three percent tax is levied on the gross receipts of hotels and motels. This tax revenue is used to promote the City of Texarkana, Arkansas based on the legal uses below.

Legal uses of Hotel/Restaurant Gross Receipt Tax:

- ✱ For advertising and promoting of the city and its environs;
- ✱ For construction, reconstruction, extension, equipment, improvement, maintenance, repair, and operation of a convention center;
- ✱ For the development, construction, and maintenance of City Parks, walking trails, theme parks, amphitheater, and other family entertainment facilities;
- ✱ For operation of tourist promotion facilities;
- ✱ For payment of debt costs pledging A&P resources on bonds approved by a vote of the citizens;
- ✱ For funding of the arts necessary for supporting the A&P endeavors of the City; and
- ✱ For engaging personnel and incurring such administrative expenses as may be necessary to conduct business.



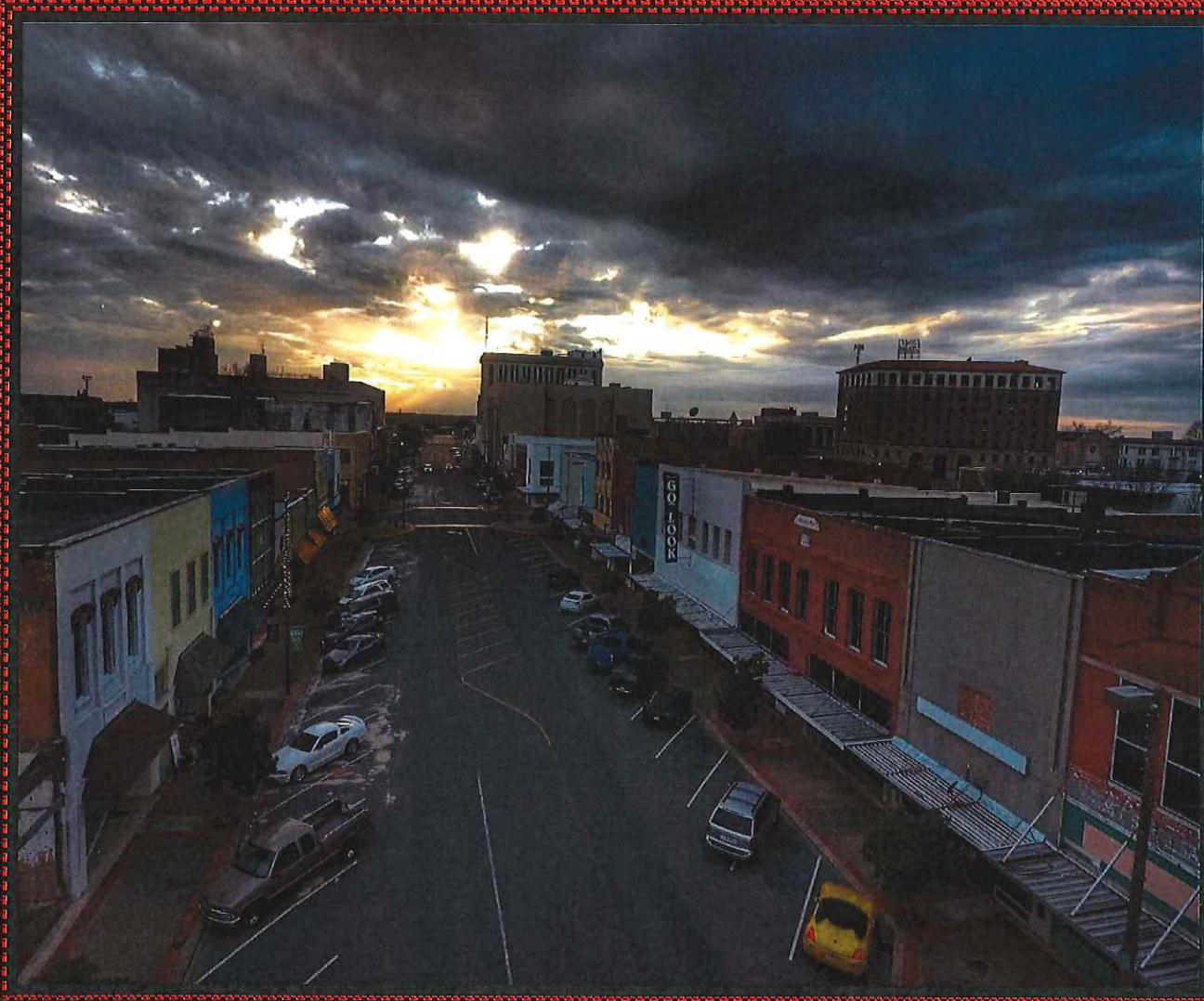
Advertising & Promotion Fund

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
BEGINNING FUND BALANCE	253,071		130,500	162,478
REVENUES				
41120 RESTAURANT TAXES	446,683	438,000	483,000	489,000
41121 ADDL RESTAURANT TAXES	445,887	438,000	483,000	489,000
41130 HOTEL/MOTEL TAXES	90,969	95,000	100,000	102,000
41131 ADDL HOTEL/MOTEL TAXES	186,727	190,000	200,000	204,000
41250 SALES AND USE TAX REFUND	315	0	80	0
48010 INTEREST EARNED	416	440	370	400
48200 MISCELLANEOUS	150	0	0	0
48400 DONATIONS	0	0	1	0
TOTAL	1,171,147	1,161,440	1,266,451	1,284,400
EXPENDITURES				
52011 LEGAL SERVICES	6,233	15,000	15,000	0
52090 ADVERTISING & PUBLICITY	131,205	140,450	140,450	140,500
52100 TRAVEL/TRAINING	3,998	0	0	0
52150 MAINTENANCE LAND & BUILDING	15,183	0	28,000	0
52300 EVENTS	5,157	0	111	0
53020 OPERATING SUPPLIES	224	150	150	0
53060 MINOR TOOLS & EQUIP	9,629	0	5,000	0
54265 HOBO JUNGLE PARK	0	150,000	150,000	0
54503 PARK EQUIPMENT	31,432	42,500	9,389	72,300
58424 FARMERS MARKET CONTRIB	5,000	4,000	4,000	0
58428 FOUR STATE FAIR PROJECT	87,100	176,900	176,900	130,500
58432 CHAMBER OF COMMERCE	10,938	17,250	17,250	13,250
58433 MUSEUM	13,000	5,000	5,000	3,250
58434 TRABC	17,000	16,250	16,250	11,250
58437 BASEBALL ASSOCIATION	40,000	40,000	40,000	84,500
58455 WELCOME CENTER	3,664	5,563	5,563	4,000
58457 MAIN STREET TEXARKANA	14,000	15,000	15,000	9,000
58464 PARTNERSHIP FOR THE PATHWAY	7,000	6,250	6,250	6,000
58466 FINANCE ADMINISTRATION	37,000	45,000	45,000	45,000
58487 CONVENTION CENTER	234,286	234,286	234,286	234,286
58494 ANTIQUE AUTO CLUB	13,000	9,750	9,750	4,200
58495 MUNICIPAL AUDITORIUM	8,000	3,750	3,750	0
58498 TEXARKANA SYMPHONY ORCHESTRA	16,000	11,500	11,500	10,500
58538 CITY BEAUTIFUL COMMISSION	28,069	16,481	16,481	18,500
58541 HOLIDAY SPRINGS WATER PARK	250,000	250,000	250,000	250,000
58543 SPARKS IN THE PARK	19,600	7,500	7,500	10,000
58544 LIVE UNITED BOWL	29,000	28,750	28,750	21,750
58548 TEXARKANA BROAD STREET GALLERIES	17,000	2,500	2,500	0
58552 TEXARKANA, AR PLANNING DEPARTMENT	1,500	0	0	0
58553 TEXARKANA ARTS & HISTORIC DISTRICT	4,000	1,250	1,250	20,000

Advertising & Promotion Fund

	ACTUAL 2018	BUDGET 2019	ESTIMATED 2019	PROPOSED 2020
58555 1894, LLC.	22,883	1,375	1,375	1,125
58556 DOWNTOWN NEIGHBORHOOD ASSOCIATION	10,000	2,750	2,750	0
58557 JOHN W. MEASEL CENTER	1,100	0	0	0
58558 TWIN CITY SPORTS	6,147	0	0	0
58559 OPPORTUNITIES, INC.	18,636	0	0	0
58563 GATHERING OF AUTHORS	8,947	0	0	0
58565 RUNNIN' WJ RANCH	19,000	9,000	9,000	0
58569 ULTIMATE CHALLENGE PRODUCTIONS	7,000	6,750	6,750	5,750
58570 KENNEL CLUB TXK, INC.	3,500	3,500	3,500	3,200
58572 BOOKER T. WASHINGTON ALUMNI ASSOC.	1,000	0	0	0
58573 RMHC-REGIONAL MUSIC HERITAGE CENTER	9,002	1,500	1,500	0
58574 GFOA CONFERENCE	3,296	0	0	0
58575 AR INTERNATIONAL ASSOC. OF ARSON INVEST	0	900	900	0
58576 HERITAGE HEART & ART	0	2,250	2,250	1,100
58577 TOWNSQUARE MEDIA	0	15,000	15,000	11,250
59201 PARKS SUPER SALARY/FRINGE	59,989	71,500	71,500	80,563
59201 ADC WORKERS	65,000	72,000	72,000	84,388
MARINE CORPS LEAGUE #1149	0	0	0	1,250
AR BASSMASTER HIGH SCHOOL SERIES	0	0	0	1,000
THE SCHOLARS	0	0	0	3,250
54503 TXK RECREATION CENTER	0	0	0	69,160
BUFFALO SOLDIERS MOTORCYCLE CLUB	0	0	0	3,500
TRADE DAYS	0	0	0	1,125
TOTAL	1,293,718	1,431,604	1,431,604	1,355,446
NET PROFIT / (LOSS)	(122,571)		(165,153)	(71,046)
REALLOCATION OF RESTRICTED RESERVES			197,131	82,954
ENDING FUND BALANCE	130,500		162,478	174,386

Personnel



Turnover 2018 & 2019

General Fund	Terminations	New Hires
Administration	0	0
Finance	3	4
City Clerk	0	0
Court	1	1
Probation	1	1
Police	20	13
Fire	8	7
Animal Shelter	7	6
Total General Fund	40	32
 Public Works Fund	 15	 13
 Bi-State Fund	 5	 5

CITY OF TEXARKANA, AR

2020 ANNUAL BUDGET

AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2019</u>	<u>REQUESTED</u> <u>2020</u>
<u>ADMINISTRATION (1010)</u>		
CITY MANAGER	1	1
EXECUTIVE SECRETARY	1	1
CUSTOMER SERVICE POSITION (PART-TIME)	1	1
MEDIA RELATIONS MANAGER	1	1
	<u>4</u>	<u>4</u>
<u>FINANCE (1040)</u>		
FINANCE DIRECTOR	1	1
CONTROLLER	1	1
PAYROLL ADMINISTRATOR	1	1
GRANTS ADMINISTRATOR	1	1
PURCHASING TECHNICIAN	1	1
PERSONNEL ADMINISTRATOR	1	1
CITY TAX COLLECTOR	1	1
STAFF ACCOUNTANT/ACCOUNTS PAYABLE TECHNICIAN	1	1
	<u>8</u>	<u>8</u>
<u>MUNICIPAL COURT (1050)</u>		
DISTRICT JUDGE	1	1
COURT CLERK	1	1
DEPUTY COURT CLERK	3	3
	<u>5</u>	<u>5</u>
<u>PROBATION OFFICE (1060)</u>		
CHIEF PROBATION OFFICER (PART-TIME)	1	1
DEPUTY CHIEF PROBATION OFFICER	1	1
PROBATION OFFICER	2	2
	<u>4</u>	<u>4</u>
<u>CITY CLERK (1070)</u>		
CITY CLERK	1	1
DEPUTY CITY CLERK	1	1
	<u>2</u>	<u>2</u>

CITY OF TEXARKANA, AR

2020 ANNUAL BUDGET

AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2019</u>	<u>REQUESTED</u> <u>2020</u>
<u>POLICE (1110)</u>		
POLICE CHIEF	1	1
CAPTAIN	3	3
LIEUTENANT	5	5
SERGEANT	10	10
PATROL OFFICER	58	58
	<hr/> 77 <hr/>	<hr/> 77 <hr/>
<u>POLICE-HOUSING (1150)</u>		
PATROL OFFICER	2	2
	<hr/> 2 <hr/>	<hr/> 2 <hr/>
<u>POLICE-NARCOTICS (1160)</u>		
SERGEANT	1	1
PATROL OFFICER	4	4
	<hr/> 5 <hr/>	<hr/> 5 <hr/>
<u>POLICE-SUPPORT SERVICES (1180)</u>		
SERVICES SUPPORT COMMUNICATIONS TECH	1	1
COMPUTER SERVICES TECHNICIAN	1	1
PROPERTY/EVIDENCE TECH	1	1
ADMINISTRATIVE SUPPORT TECHNICIAN	1	1
RECEPTIONIST	1	1
TRANSCRIPTIONS	1	1
CIVILIAN COMPLAINTS/WARRANTS	1	1
COURT DOCKET CLERK	1	1
DOMESTIC CASE COORDINATOR	1	1
CID SECRETARY/ANALYST	1	1
VEHICLE MAINT OFFICER (PART-TIME)	1	1
SPECIALIZED AND TRANSPORT	15	15
	<hr/> 26 <hr/>	<hr/> 26 <hr/>
<u>TOTAL POLICE</u>	<hr/> 110 <hr/>	<hr/> 110 <hr/>

CITY OF TEXARKANA, AR

2020 ANNUAL BUDGET

AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2019</u>	<u>REQUESTED</u> <u>2020</u>
<u>FIRE (1210)</u>		
FIRE CHIEF	1	1
ASSISTANT FIRE CHIEF	1	1
BATTALION CHIEF	3	3
FIRE MARSHAL	1	1
CAPTAIN	15	15
DRIVER ENGINEER	18	18
FIREFIGHTER	19	19
FIRE ADMINISTRATIVE ASSISTANT	1	1
	<u>59</u>	<u>59</u>
<u>ANIMAL SHELTER (1910)</u>		
DIRECTOR	1	1
ADMINISTRATIVE ASSISTANT	1	1
OFFICE STAFF	1	1
KENNEL SUPERVISOR	1	1
KENNEL STAFF	1	1
KENNEL STAFF (PART-TIME)	1	1
ANIMAL CONTROL OFFICER	2	2
	<u>8</u>	<u>8</u>
<u>TOTAL GENERAL FUND</u>	<u>200</u>	<u>200</u>
<u>STREET (1410)</u>		
PUBLIC WORKS DIRECTOR	1	1
PUBLIC WORKS SUPERINTENDENT	1	1
ASSISTANT PUBLIC WORKS DIRECTOR	1	1
FOREMAN III	1	1
FOREMAN II	1	1
TRAFFIC TECHNICIAN	2	2
ADMINISTRATIVE ASSISTANT	1	1
EQUIP OPERATOR I	3	3
EQUIP OPERATOR II	1	1
ASPHALT FOREMAN	1	1
	<u>13</u>	<u>13</u>

CITY OF TEXARKANA, AR

2020 ANNUAL BUDGET

AUTHORIZED POSITIONS

	ACTUAL 2019	REQUESTED 2020
<u>REFUSE (1425)</u>		
OPERATOR 1	1	1
	1	1
<u>BUILDING MAINTENANCE (2100)</u>		
MAINTENANCE SUPERVISOR	1	1
	1	1
<u>PARKS & RECREATION (1710)</u>		
SPORTS MANAGER*	1	1
PARKS FOREMAN	1	1
EQUIP OPERATOR III	1	1
EQUIP OPERATOR I	1	1
	4	4
<u>ENVIRONMENTAL MAINTENANCE (1420)</u>		
FOREMAN II	1	1
EQUIP OPERATOR I	2	2
ANT CONTROL (PART-TIME)	1	1
	4	4
<u>PLANNING (1610)</u>		
CITY PLANNER	1	1
PLANNING SECRETARY	1	1
	2	2
<u>CODE ENFORCEMENT (1620)</u>		
BUILDING OFFICIAL	1	1
ELECTRICAL INSPECTOR	1	1
PLUMBING INSPECTOR	1	1
CODE ENFORCEMENT OFFICER	2	2
ADMINISTRATIVE ASSISTANT	1	1
	6	6
<u>ENGINEERING (1430)</u>		
ENGINEERING TECHNICIAN	1	1
	1	1

CITY OF TEXARKANA, AR

2020 ANNUAL BUDGET

AUTHORIZED POSITIONS

	ACTUAL <u>2019</u>	REQUESTED <u>2020</u>
<u>ADC (1950)</u>		
STREET	5	5
PARKS	4	4
	<u>9</u>	<u>9</u>
 <u>TOTAL PUBLIC WORKS</u>	 <u>41</u>	 <u>41</u>
 <u>B.S.J.B. MAINTENANCE (1310)</u>		
BLDG MAINTENANCE MANAGER	1	1
MAINTENANCE SUPERVISOR	1	1
SECRETARY	1	1
MAINTENANCE TECHNICIAN I	3	3
LEAD JANITOR	1	1
JANITORS	6	6
	<u>13</u>	<u>13</u>
 <u>BI-STATE INFORMATION CENTER (1320)</u>		
CRC MANAGER**	1	1
	<u>1</u>	<u>1</u>
 GRAND TOTAL	 <u>255</u>	 <u>255</u>

*Funded by A & P fund

**Supervised in Police Department

STATISTICAL SECTION

PROFILE

The City of Texarkana, Arkansas was founded in 1873 and incorporated in 1880 and is located on the Arkansas-Texas state line in the southwest corner of the State of Arkansas. The City is 28 miles south of Oklahoma and 25 miles north of the Louisiana boundary line. The City currently occupies a land area of 42 square miles and serves a population of 29,972. The City of Texarkana, Arkansas is empowered to levy a property tax on real properties located within its boundaries. It also is empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the Board of Directors.

The City of Texarkana, Arkansas provides a full range of services, including police and fire protection; sanitation services; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events; education; health and social services; planning and zoning; and general administrative services. Water and sewer distribution and collection activities are provided by Texarkana Water Utilities (TWU). The Arkansas activity of the Texarkana Water Utilities is accounted for as if it were part of the operations of the primary government. Texarkana, Arkansas Water Utilities is not a legally separate entity from the City. The City of Texarkana, Arkansas is also financially accountable for a legally separate Advertising and Promotion Commission, which is reported separately within the City of Texarkana, Arkansas' financial statements.

LOCAL ECONOMY

Texarkana's economy relies on an industrial base that is strong and broadly diversified. Throughout the history of Texarkana, manufacturing employment has grown steadily with approximately 80% of the new jobs coming from expansions of existing industry and 20% from new plants. Employers such as Red River Army depot, International Paper, Domtar Inc., and Cooper Tire and Rubber Company have plants in the Texarkana area. These employers draw their workers from a population of more than 200,000 within a 30-mile radius of Texarkana. Once Interstate 49 connecting Shreveport, Louisiana, and Kansas City, Missouri, is complete, Texarkana will be a part of interstates connecting Canada, the United States, and Mexico. In addition, Texarkana is served by the Union Pacific and Kansas City Southern railroads and the Texarkana Regional Airport, a full-service commercial facility.

STATISTICAL SECTION

STATISTICAL INFORMATION

The following charts show audited statistical information for the past ten years.

DEMOGRAPHIC AND ECONOMIC STATISTICS					
FISCAL YEAR	POPULATION	MEDIAN AGE	PERSONAL INCOME	PER CAPITA INCOME	UNEMPLOYMENT RATE
2009	30,087	37.5	\$515,390,310	\$17,130	6.2%
2010	29,919	37.3	\$597,991,053	\$19,987	7.1%
2011	29,919	36.2	\$609,300,435	\$20,365	7.5%
2012	30,117	36.2	\$644,383,332	\$21,396	6.2%
2013	30,049	36.5	\$627,122,630	\$20,870	6.2%
2014	29,972	35.9	\$643,408,924	\$21,467	5.3%
2015	30,015	37.2	\$643,881,780	\$21,452	5.5%
2016	30,127	37.3	\$642,247,386	\$21,318	3.9%
2017	30,155	37.6	\$642,572,895	\$21,309	3.7%
2018	30,120	38.5	\$666,917,040	\$22,142	3.6%

PRINCIPAL EMPLOYERS, METROPOLITAN STATISTICAL AREA (MSA) TEXARKANA, ARKANSAS AND TEXARKANA, TEXAS						
EMPLOYER	2018			2009		
	EMPLOYEES	RANK	% OF TOTAL MSA	EMPLOYEES	RANK	% OF TOTAL MSA
Red River Army Depot & Tenants	4,135	1	6.86%	6,000	1	10.64%
Christus St. Michael Health Care	1,800	2	2.99%	1,680	3	2.98%
Cooper Tire & Rubber Co.	1,750	3	2.90%	1,600	2	2.84%
AECOM/URS	1,300	4	2.16%			
Southern Refrigerated Transport	1,235	5	2.05%	670	10	1.19%
Wal-Mart Department Store	1,200	6	1.99%	1,100	5	1.95%
Texarkana, TX ISD	1,150	7	1.91%	787	8	1.40%
Domtar, Inc.	900	8	1.49%	1,300	4	2.30%
Graphic Packaging	800	9	1.33%	900	7	1.60%
Wadley Regional Medical	755	10	1.25%	1,000	6	1.77%
Texarkana, AR ISD				785	9	1.39%

GENERAL GOVERNMENT TAX REVENUE BY SOURCE					
FISCAL YEAR	PROPERTY	SALES & USE	OTHER	UTILITY FRANCHISE	TOTAL
2009	\$2,967,244	\$8,229,227	\$125,194	\$2,568,201	\$13,889,866
2010	\$3,076,924	\$8,417,648	\$136,636	\$2,726,391	\$14,357,599
2011	\$3,132,808	\$8,751,952	\$76,338	\$2,688,227	\$14,649,325
2012	\$3,165,147	\$8,987,936	\$76,764	\$2,649,392	\$14,879,239
2013	\$3,268,995	\$9,553,656	\$81,189	\$2,748,310	\$15,652,150
2014	\$3,475,122	\$9,647,077	\$70,308	\$2,929,319	\$16,121,826
2015	\$3,760,473	\$9,758,447	\$67,975	\$2,856,455	\$16,443,350
2016	\$3,800,773	\$9,646,473	\$57,884	\$2,627,570	\$16,132,700
2017	\$3,813,210	\$9,828,654	\$79,969	\$2,431,741	\$16,153,574
2018	\$3,956,051	\$10,681,031	\$81,351	\$2,603,390	\$17,321,823

STATISTICAL SECTION

Principal Property Taxpayers 2018

Taxpayer	Rank	2018 Assessed Valuation	Percentage of Total Assessed Valuation
Union Pacific System	1	\$12,985,070	3.35%
Southwest Electric Power Co.	2	11,765,750	3.04%
Southwest AR Electric Co-op	3	11,242,850	2.90%
Cooper Tire & Rubber Co. – Plant	4	9,831,220	2.54%
Southwest Ark Telephone Co-op	5	4,290,533	1.11%
Centerpoint Energy ARKLA	6	4,144,080	1.07%
Wal-Mart Store Inc. #01-0468	7	3,948,030	1.02%
Valor Telecommunications	8	3,739,520	0.97%
Natural Gas Pipe Line Co	9	2,981,790	0.77%
Cable One Inc.	10	2,458,080	0.63%

CAPITAL ASSET STATISTICS BY FUNCTION

Function/Program	2013	2014	2015	2016	2017	2018
Public Safety						
Police						
Stations	1	2	2	2	2	2
Total Units	111	117	117	117	96	96
Fire						
Stations	5	5	5	5	5	5
Public Works						
Streets (miles)	252	252	252	252	252	252
Recreation						
Number of parks	24	24	24	24	24	24
Acres	288.3	296.3	296.3	296.3	311	311
Pools	1	1	1	1	1	1
Ball Fields	15	15	15	15	16	16
Tennis Courts:						
Lighted	3	3	3	3	4	4
Unlighted	1	1	1	1	1	1
Community centers	4	4	4	4	4	4
Soccer fields	1	1	1	1	1	1
Walking/biking trails (miles)	7.5	7.66	13.91	13.91	13.91	13.91
Utilities						
Plant capacity (million-gallon average per day)	15	15	15	15	15	15
Water mains (miles)	395	416	407	412	405	405
Number of water meters	10,155	10,126	10,154	10,169	10,155	10,152
Sewer mains (miles)	214	213	216	233	218	218
Number of fire hydrants	1,431	1,450	1,469	1,409	1,447	1,482
Number of Mandeville water meters	321	318	316	315	315	314
Number of Union water meters	1,178	1,200	1,231	1,246	1,252	1,274

STATISTICAL SECTION

Assessed and Appraised Value of Taxable Property	
Year 2019	Tax Roll Year 2018
Real Property Assessed Value	\$267,430,380
Personal Property Assessed Value	119,943,230
Total Property Assessed Value	387,373,610
Total Tax Levy	4,067,423
Tax Rate (per \$100 of assessed value)	0.1050
Tax Distribution	
General Fund	\$1,890,714
Debt Service	945,357
Firemen's Pension	378,143
Policemen's Pension	378,143
Library Fund	378,143
TIF District	96,924

GLOSSARY OF KEY BUDGET ITEMS

A & P – Advertising and Promotion Fund.

Advertising & Promotion Fund – The purpose of this program is to allocate the resources based on the Arkansas statute (A.C.A. 26-75-606). Currently, a two percent tax is levied on the gross receipts of restaurants and three percent is levied on the gross receipts of hotels and motels. This tax revenue is used to promote the City of Texarkana, Arkansas based on the legal uses set forth by the State of Arkansas.

Agencies – The purpose of this department is to allocate the general fund resources that do not belong to a specific department. These include the Texarkana Urban Transit District, Texarkana Regional Airport, and the Bi-State Justice Building.

Appropriation – (1) Distribution of net income to two or more accounts. (2) Authorization or funding restricting expenditure to designated purpose(s) within a specified timeframe. (3) Authorization by an act of parliament to permit government agencies to incur obligations, and to pay for them from the treasury. Appropriation does not mean actual setting aside of cash, but represents the prescribed limit on spending within a specified period.

Board of Directors – The seven elected Board members who form the City's governing body.

Bonds – Certificates of indebtedness issued by an entity which guarantee payment of principal and interest at a future date.

Budget – An annual financial plan that identifies revenue sources and amounts, services to be provided, and amounts of money appropriated to fund these services.

Budget Amendment – Legal means by which an adopted estimated revenue or expenditure authorization limit is increased or decreased.

C.D.B.G. – Community Block Development Grant.

Capital Outlay – The portion of the annual operating budget that appropriates funds for the purchase of items often separated from regular operating items such as personal, supplies and maintenance and contractual. This includes purchases such as furniture, vehicles, machinery, building improvements, data processing equipment and special tools, which are usually distinguished from operating items according to their value and projected useful life.

Commission – A unit of city government authorized under State statutes to provide a municipal service without control by the City's elected governing body.

Contractual Services – Goods and services acquired under contract that the city receives from an outside company.

Cost Recovery – Revenue recognition method under which the gross profit is recognized until all the cost of the service has been recovered.

DWI – Driving while intoxicated.

Debt Service – Expenditures for principal and interest on outstanding bond issues.

Depreciation – An accounting allocation of a portion of the cost of an asset to the operating expenditures of the current fiscal period, that is designed to indicate the funds that will be required to replace the asset when it is no longer serviceable.

GLOSSARY OF KEY BUDGET ITEMS

Discretionary Funds – Funds managed on a discretionary basis.

Encumbrances – An amount of money committed for payment of a specific good or service not yet received. Funds so committed cannot be used for another purpose.

Environmental Maintenance – The focus of this division is to enhance the quality of life for the citizens of Texarkana by providing a safe environment through the control of pests, discarded refuse, and overgrowth on abandoned properties.

Expenditures – Decreases in net financial resources under the current financial resources measurement focus. These pertain to payment of normal operating payments and encumbrances. Expenditures are measured in governmental accounting.

FASB – Financial Accounting Standards Board.

Fiduciary Fund – A separate fund that accounts for the pension obligations to a specific group of City employees. A Board of Trustees exercises a fiduciary responsibility for the fund that governs each fund.

Fines – Sum of money ordered to be paid as a penalty or punishment in a civil or criminal case. (The amount of which reflects the seriousness of a breach of contract or offense.)

Fiscal Year – A period of 12 consecutive months designated as the budget year. The City of Texarkana, Arkansas' fiscal year is the calendar year.

Forfeitures - Automatic loss of ownership right (title) to personal or real property for not complying with a legal provision, or as a court ordered compensation for loss or damage to a plaintiff. Forfeiture clause in a lease gives the lesser the right to cancel the lease and reenter the property on non-payment of rent.

Franchise Fee – A City tax levied upon the gross receipts of local privately owned utilities (power, gas, and telephone). Under State law, this tax may be passed on to the utility user.

Fund – A fiscal entity composed of a group of revenue and expenditure accounts maintained to account for a specific purpose.

Fund Balance – The balance in a fund remaining from all revenues, expenditures, and carryover funds that is subject to future appropriation.

GASB – Governmental Accounting Standards Board.

Generally Accepted Accounting Principles (GAAP) – The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements; Cash basis and income tax basis are not considered to be in accordance with GAAP.

Grant – Contribution by one government unit or funding source to another unit. The contribution is usually made to aid in a specified function, but is sometimes also for general purposes.

Grant Match – City's cost, or in-kind services, required to match Federal and State grants and programs.

Infrastructure – The physical assets of a government (e.g., streets, water, sewer, public buildings, and parks).

GLOSSARY OF KEY BUDGET ITEMS

Interest – A fee paid for the use of another party's money. To the borrower, it is the cost of renting money. To the lender, it is the income from lending it.

Investment – Securities purchased and held for the production of revenues in the form of interest.

LMI Residents – Low to Moderate Income

LMT Residents – Low to Moderate Tenant

Maintenance – The renewal, replacement, repair, minor renovation, etc., associated with existing structures, land, streets, alleys, bridges, storm drains, or parts for equipment. Maintenance encompasses a variety of materials and services for land and equipment of a permanent or semi-permanent nature for the maintenance.

Modified Accrual Basis of Accounting – A basis of Accounting according to which (1) revenues are recognized in the accounting period in which they become available and measurable and (2) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

O & M – Operations and management.

Operating Supplies – Physical items required for the running of a manufacturing production or service facility owned by a business. Operating supplies do not include salaries, but they do include consumable materials used by the business on an ongoing basis.

Parity – General: Equality or essential equivalence.

Personnel Services – All costs associated with providing personnel for an agency or program including salaries, wages, FICA, retirement contributions, health, dental, life, disability, unemployment insurance, and Workers' Compensation coverage.

Professional Services – An industry of technical or unique functions performed by independent contractors or consultants whose occupation is the rendering of such services.

Program – A division or sub-unit of an agency budget, which identifies a specific service activity to be performed.

Principal – Par amount of a promissory note, the amount (exclusive of interest) that the maker of the note agrees to pay the payee or note holder.

PW – Public Works.

Recycling – To reprocess or use again.

Reserves – The Board of Directors may set aside money into an account called a reserve to provide for future needs or to meet unknown obligations.

Revenues – Increases in the current net assets of a Governmental Fund Type from sources other than expenditure refunds, general long-term debt proceeds, and operating transfers in.

GLOSSARY OF KEY BUDGET ITEMS

State Tax Turnback – A portion of tax receipts returned from the State of Arkansas to incorporated cities within the state. Certain turnback revenues may be used for general purposes, while other turnback funds are restricted to street improvements.

Supplies – Supplies are articles that when consumed or used, show a material change in their physical condition. These items generally last less than one year. Examples of supplies are office supplies, clothing, cleaning/janitorial supplies, petroleum products, chemical products, and medical and/or laboratory products.

Uncollectible Accounts – Fees that cannot be collected despite all efforts made.