



2023 Annual Budget

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Message from the City Manager, Mr. E. Jay Ellington

December 19, 2022

Welcome to our 2023 operations and capital budgets. The City's overall 2023 proposed budget is \$60,364,045. The City's General Fund makes up \$24,697,159 of this amount, followed by the Public Works Fund at \$9,468,255. Our current revenue levels have allowed us to maintain our facilities, our infrastructure, and to promote and clean our community. All citizens of Texarkana, Arkansas will benefit from the current expenditure allocations.

Over the past several 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 accumulate a restricted reserve of \$787,052 as of year-end 2022. An allocation of \$207,078 will be made from the BiState Reserve in 2023. This will result in a projected year end 2023 reserve balance of \$579,974. The City has previously issued debt which has allowed us to be able to finance a new Animal Care and Adoption Center, rehabilitate the Texarkana Recreation Center, and lease property from the Public Facilities Board for Economic Development. We are currently in the process of issuing debt to finance the Front Street Plaza Project.

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. When projecting current budget year revenues, we consider prior year actuals up to 5 years and current market conditions. Sales and other taxes are the City's largest source of revenue and account for 59% of the City's General Fund proposed revenue for 2023. The City has seen an increase in sales tax collections due to sales tax on the sale of motor vehicles, the remittance of sales tax from online businesses, and an increase in sales tax generated from restaurants. In 2023, we are budgeting a 2% increase in sales tax collections. The City's second largest revenue source franchise fees account for 14% of the City's General Fund proposed revenue for 2023, followed by property taxes which account for 13% of proposed revenue.

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 led to reduced operating expenditures. Thus far, Texarkana has been fortunate enough to maintain staffing levels. It is important to remember that Personnel costs make up 63% of the General Fund budget and it is impossible to make substantial changes without affecting personnel.

The City's financial policy recommends that unrestricted fund balance does not fall below a minimum of 60 days of expenditures. At the end of 2023, the City is estimated to have a fund balance of \$4.54 million, which is equivalent to 67 days of expenditures.

The General Fund budget presented shows expenditures to exceed revenues by approximately \$1.9 million in 2023. Of which, approximately \$306,169 will be allocated from the restricted reserve for the Animal Shelter Reserve, Fireworks Permits Reserve, and the BiState Reserve. In 2023, approximately 77% 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 provide a budget request and it was up to each department to decide where to allocate increases and where to provide opportunities for reductions.

Several things were accomplished during the development of the 2023 budget. The following are the highlights of the City Manager's budget:

- Personnel
 - 2.5% COLA proposed for all employees
 - City absorbed the cost of MHBF rate increase
 - 1 New Offender Tracking/ Accountability Clerk
 - 1 New Grants Writer/Administrator for Finance Department
 - Added Birthdays as additional holiday
- General Fund
 - Increased daily inmate rate for Miller County Jail
 - Misdemeanor Inmates - \$42 to \$43.26 per day
 - Felony Inmates - \$50 to \$51.50 per day
 - Capital Outlay
 - Finance Department
 - \$150,000 for first installment on New Accounting Software
 - Police Department
 - \$44,500 for General Capital Outlay
 - \$175,000 for Admin Cars
 - Fire Department
 - \$350,000 for Breathing Apparatus
 - \$10,000 for Emergency Siren Maintenance
 - Agencies/City Manager
 - \$200,000 for Land Purchase at Hazel & Walnut St.
 - \$30,000 for City Hall Renovations
 - Animal Shelter
 - \$105,000 for Demolition of Old Building and Rebuild
 - \$50,000 for Capital Outlay
 - \$85,000 for Additions to New Shelter
 - Contributions/Maintenance
 - \$200,099 to Public Works Fund
 - \$209,089 to Parks & Rec Fund
 - \$50,000 for TXK 150 Celebration
 - \$25,000 for Federal Courthouse Lighting Project
 - \$50,000 for Future Joint City Projects

- \$450,000 for Demolition of Regency Building on Broad Street
 - Additional \$50,000 to TAPERS Fund
 - Additional \$25,000 to Old Police Pension Fund
- Public Works Fund
 - Capital Outlay
 - \$350,000 for Street Department
 - \$40,000 for Building Maintenance Department
 - \$150,000 for Drainage Improvements
 - \$200,000 for South Valley Road Improvements
 - \$50,000 for Freedom and Calhoun Trail Road Improvements
 - \$500,000 for County Avenue Road Improvements
 - \$75,000 for I-30 Lights Project

The General Fund Budget represents 67 days in fund balance. This exceeds the 60-day minimum as outlined in the fiscal policy by 7 days.

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



E. Jay Ellington, City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Texarkana
Arkansas**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

Executive Director



City of Texarkana, Arkansas

City Manager's Goals for Economic Growth, Development, and Community Enhancement 2023-2027

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

- 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.
- 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

- Develop recruitment tools to promote the advantages of doing business 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, Water & Sewer Director, and Planning 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.



City of Texarkana, Arkansas

City Manager's Goals for Economic Growth, Development, and Community Enhancement 2023-2027

- 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.
- Begin the process to reissue the City's Comprehensive Plan.

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.
- Develop a City in-fill housing program

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.
- Develop City gateways and build entrance right of ways.
- Update garbage, trash, and cleanup services.



2023 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 expenditures.
- 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 expenditure 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.

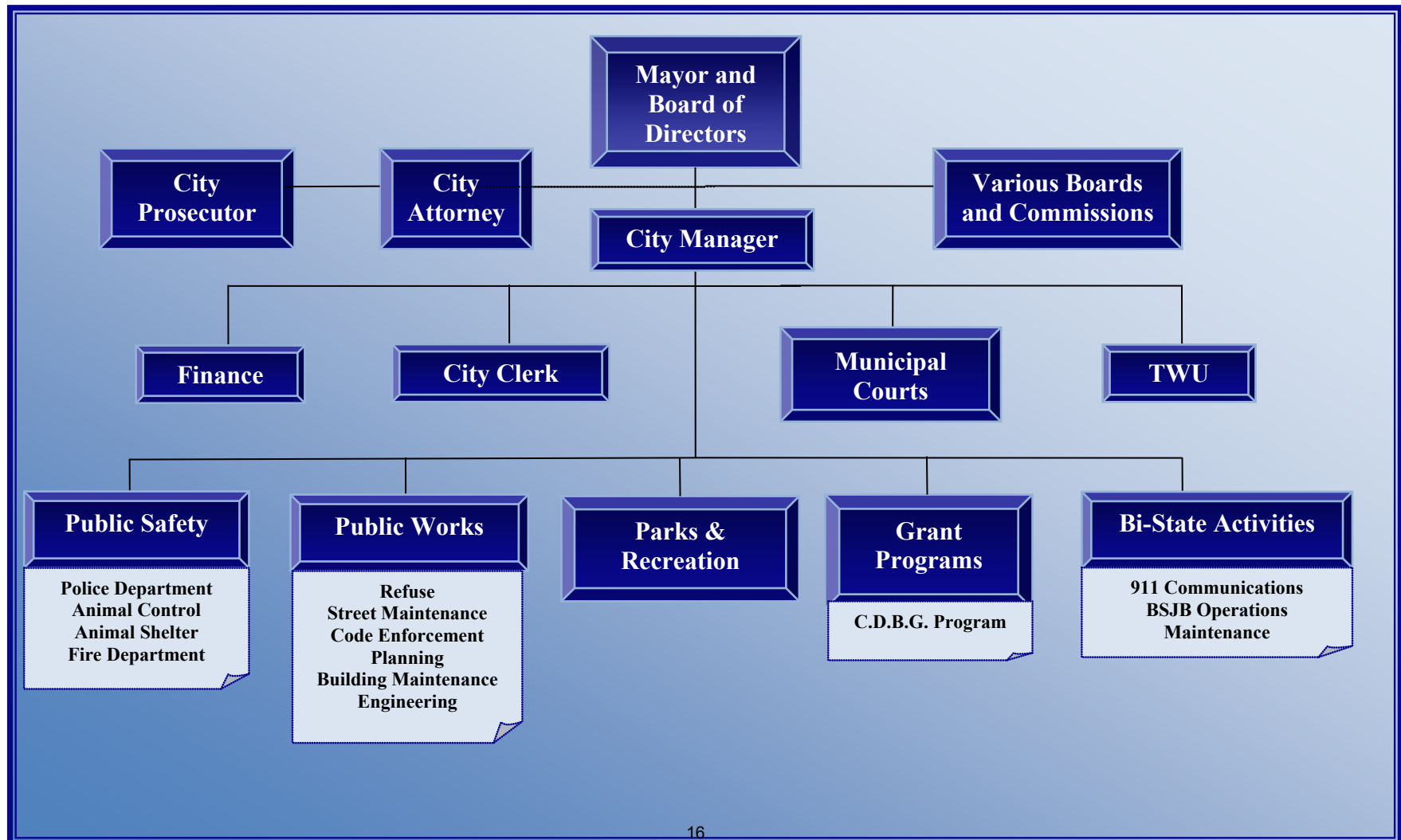
- C. To the extent practicable, all Component Units of the City must follow all City accounting, audit, and financial reporting policies.
- D. The Single Audit Report (annual audit) and the accompanying auditor's letter to management shall be released to City Council and published prominently on the 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.

Compliance

The proposed 2023 budget is in compliance with the City's fiscal policy.



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 2022

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 2022

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.

September 2022

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. 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 years' worth of historical data.

October 2022

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 2022

A public budget workshop is scheduled with the Board of Directors to discuss the draft. 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 2022

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 2023

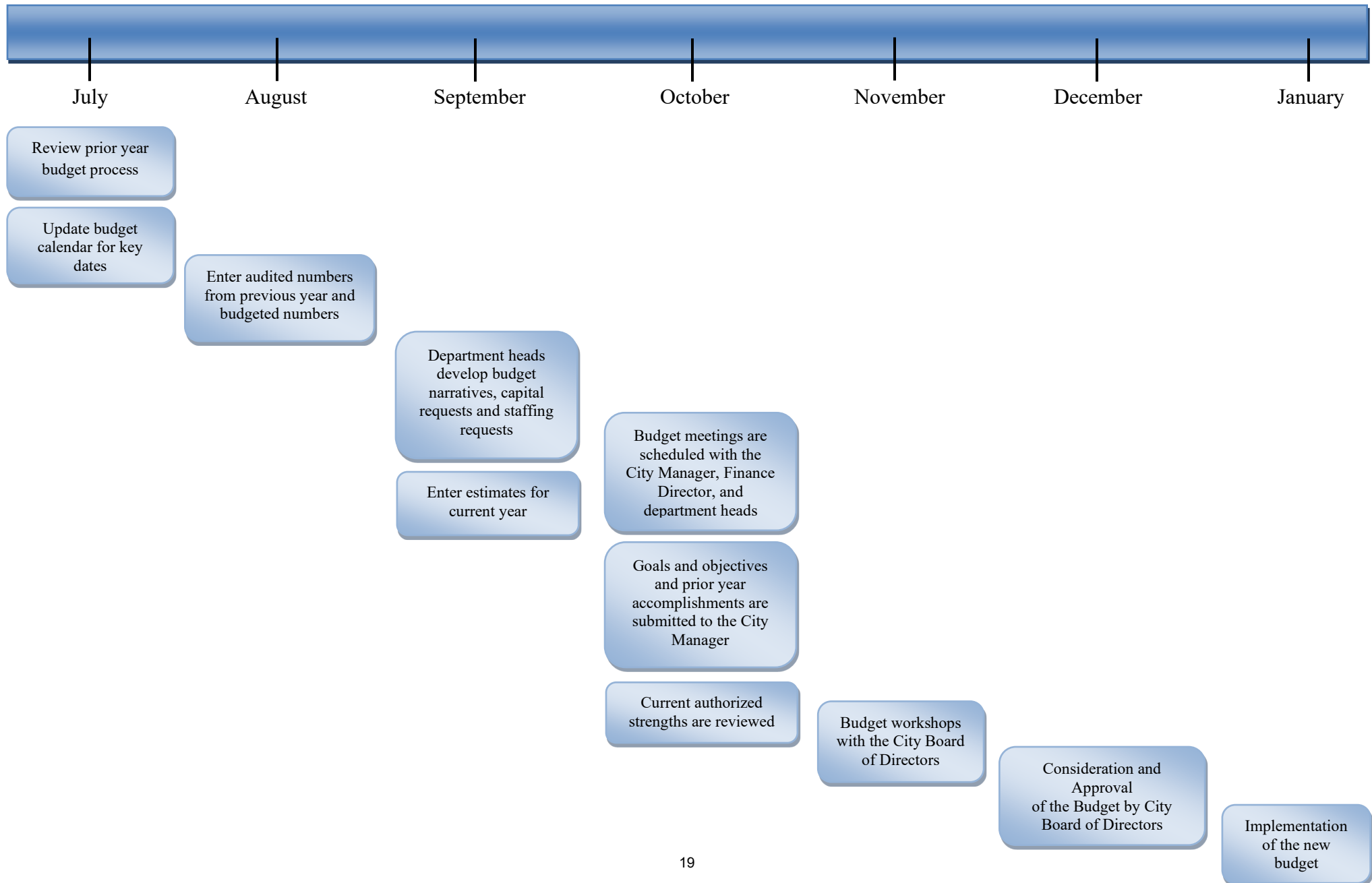
The new budget goes into effect and departments carry out their operations according to the budget. Monthly financial statements are prepared and provided with departmental reports to the Mayor and Board of Directors.

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 2023 BUDGET PROCESS

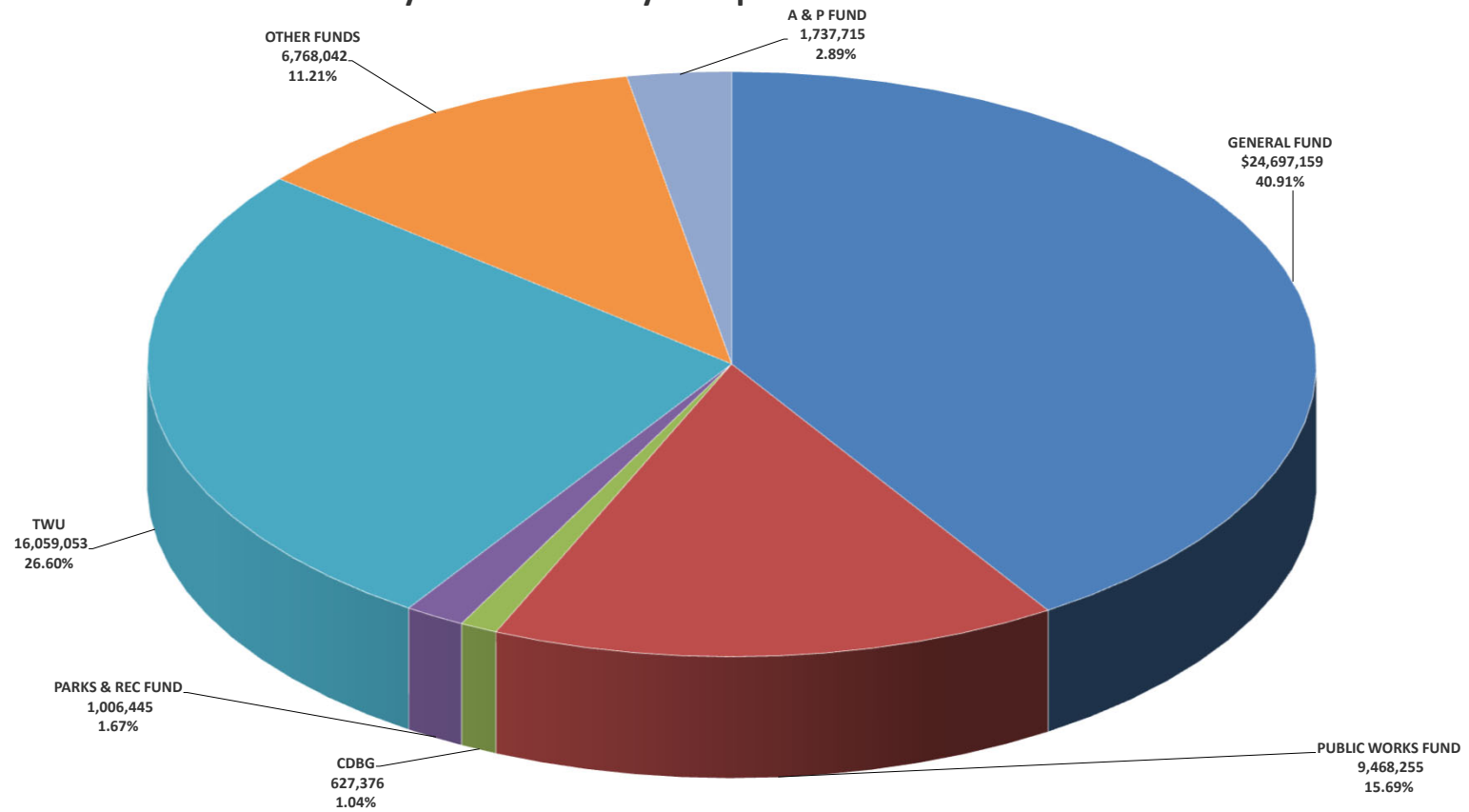


Summary of Revenues & Expenditures

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
REVENUES				
101 GENERAL FUND	\$ 23,279,807	\$ 23,285,408	\$ 23,953,210	\$ 24,697,159
201 PUBLIC WORKS FUND	8,061,527	8,283,597	8,641,665	9,468,255
203 CDBG	397,571	629,975	345,001	627,376
234 PARKS & REC FUND	0	0	0	1,006,445
TWU	11,382,556	13,429,426	18,054,222	14,114,321
OTHER FUNDS				
107 DWI FUND	8,809	10,500	6,100	8,300
209 POLICE FUND	16,778	26,432	21,620	7,975
210 NARCOTICS SELF-SUFF. FUND	5,192	5,000	6,350	5,675
221 DOMESTIC VIOL SELF-SUFF. FUND	3,370	3,200	3,200	3,200
223 BAIL BOND FUND	5,025	5,600	5,000	5,400
227 N. TXK REDEVELOP DIST #1 FUND	142,052	116,015	132,510	129,010
228 PUBLIC SAFETY FUND	133	200	270	235
231 FRONT STREET PROJECT FUND	0	0	0	0
233 AMERICAN RESCUE ACT FUND	372,455	3,957,884	195,386	6,212,488
601 LIBRARY FUND	477,980	433,040	465,060	463,280
615 JUDGES PENSION FUND	5,415	5,415	5,415	5,415
705 COURT AUTOMATION FUND	10,769	13,280	15,420	14,350
TOTAL OTHER FUNDS	1,047,977	4,576,566	856,331	6,855,328
602 A & P FUND	1,538,940	1,275,350	1,500,500	1,560,500
APPROPRIATED FUND BALANCE	0	0	0	2,034,661
TOTAL REVENUES	\$ 45,708,379	\$ 51,480,322	\$ 53,350,929	\$ 60,364,045
EXPENDITURES				
101 GENERAL FUND	\$ 21,642,203	\$ 25,342,835	\$ 26,076,746	\$ 24,697,159
201 PUBLIC WORKS FUND	8,818,780	8,546,643	8,485,162	9,468,255
203 CDBG	391,076	619,974	345,000	627,376
234 PARKS & REC FUND	0	0	0	1,006,445
TWU	11,582,404	14,027,946	16,816,279	16,059,053
OTHER FUNDS				
107 DWI FUND	0	41,976	41,976	49,365
209 POLICE FUND	24,250	26,700	20,197	11,973
210 NARCOTICS SELF-SUFF. FUND	5,356	5,000	4,950	7,312
221 DOMESTIC VIOL SELF-SUFF. FUND	2,526	5,382	5,382	3,370
223 BAIL BOND FUND	6,256	6,006	5,133	5,400
227 N. TXK REDEVELOP DIST #1 FUND	0	0	0	0
228 PUBLIC SAFETY FUND	0	3,428	3,428	1,946
231 FRONT STREET PROJECT FUND	1,332	9,420	1,800	7,493
233 AMERICAN RESCUE ACT FUND	372,455	6,407,874	195,386	6,212,488
601 LIBRARY FUND	417,929	433,040	545,241	463,280
615 JUDGES PENSION FUND	6,765	6,431	5,357	5,415
705 COURT AUTOMATION FUND	34,995	1,400	3,547	0
TOTAL OTHER FUNDS	871,865	6,946,657	832,397	6,768,042
602 A & P FUND	900,213	1,748,257	1,763,258	1,737,715
APPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	\$ 44,206,540	\$ 57,232,313	\$ 54,318,843	\$ 60,364,045
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE				
	1,501,839		(967,914)	0

*Bi-State Justice Building Operating Fund is not included and not yet adopted by all three entities

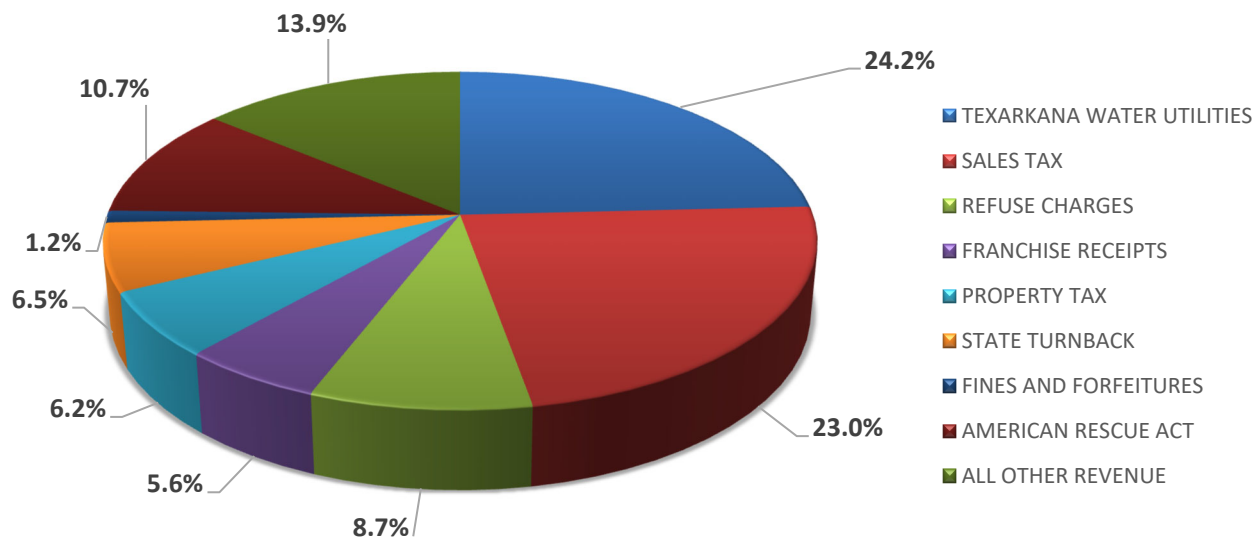
City-Wide Summary of Expenditures - FY 2023



MAJOR REVENUES AND EXPENDITURES

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 Texarkana Water Utilities. 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 \$671,825. 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 13.9% of the total figure.

2023 BUDGET REVENUES



	2023 BUDGET	% OF TOTAL	CUMULATIVE AMOUNT	CUMULATIVE % OF TOTAL
TEXARKANA WATER UTILITIES	14,114,321	24.2%	14,114,321	24.2%
SALES TAX	13,411,000	23.0%	27,525,321	47.2%
REFUSE CHARGES	5,100,000	8.7%	32,625,321	55.9%
FRANCHISE RECEIPTS	3,280,000	5.6%	35,905,321	61.6%
PROPERTY TAX	3,629,500	6.2%	39,534,821	67.8%
STATE TURNBACK	3,778,000	6.5%	43,312,821	74.3%
FINES AND FORFEITURES	671,825	1.2%	43,984,646	75.4%
AMERICAN RESCUE ACT	6,212,488	10.7%	50,197,134	86.1%
SUBTOTAL	50,197,134	86.1%		
ALL OTHER REVENUE	8,132,250	13.9%	8,132,250	13.9%
TOTAL REVENUE	58,329,384	100.0%	58,329,384	100.0%

MAJOR REVENUES AND EXPENDITURES

The next table shows the same revenue sources, but in addition to the 2023 budget amounts, it shows, in the same order, the corresponding figures for 2021 actual and 2022 estimated budget. Following the table are comments on the 2023 major revenue sources.

	2021 ACTUAL	2022 ESTIMATED	2023 BUDGET	CHANGE	PERCENT
TEXARKANA WATER UTILITIES	\$ 11,382,556	\$ 18,054,222	\$ 14,114,321	\$ (3,939,901)	-21.8%
SALES TAX	\$ 12,646,045	\$ 13,167,000	\$ 13,411,000	\$ 244,000	1.9%
REFUSE CHARGES	\$ 4,311,475	\$ 5,081,000	\$ 5,100,000	\$ 19,000	0.4%
FRANCHISE RECEIPTS	\$ 3,062,713	\$ 3,226,156	\$ 3,280,000	\$ 53,844	1.7%
PROPERTY TAX	\$ 3,474,238	\$ 3,560,900	\$ 3,629,500	\$ 68,600	1.9%
STATE TURNBACK	\$ 3,707,007	\$ 3,705,549	\$ 3,778,000	\$ 72,451	2.0%
FINES AND FORFEITURES	\$ 581,603	\$ 702,755	\$ 671,825	\$ (30,930)	-4.4%
AMERICAN RESCUE ACT	\$ 372,455	\$ 195,386	\$ 6,212,488	\$ 6,017,102	3079.6%
SUBTOTAL	\$ 39,538,093	\$ 47,692,968	\$ 50,197,134	\$ 2,504,166	5.3%
ALL OTHER REVENUE	\$ 6,170,286	\$ 5,657,961	\$ 8,132,250	\$ 2,474,289	43.7%
TOTAL REVENUE	\$ 45,708,379	\$ 53,350,929	\$ 58,329,384	\$ 4,978,455	9.3%

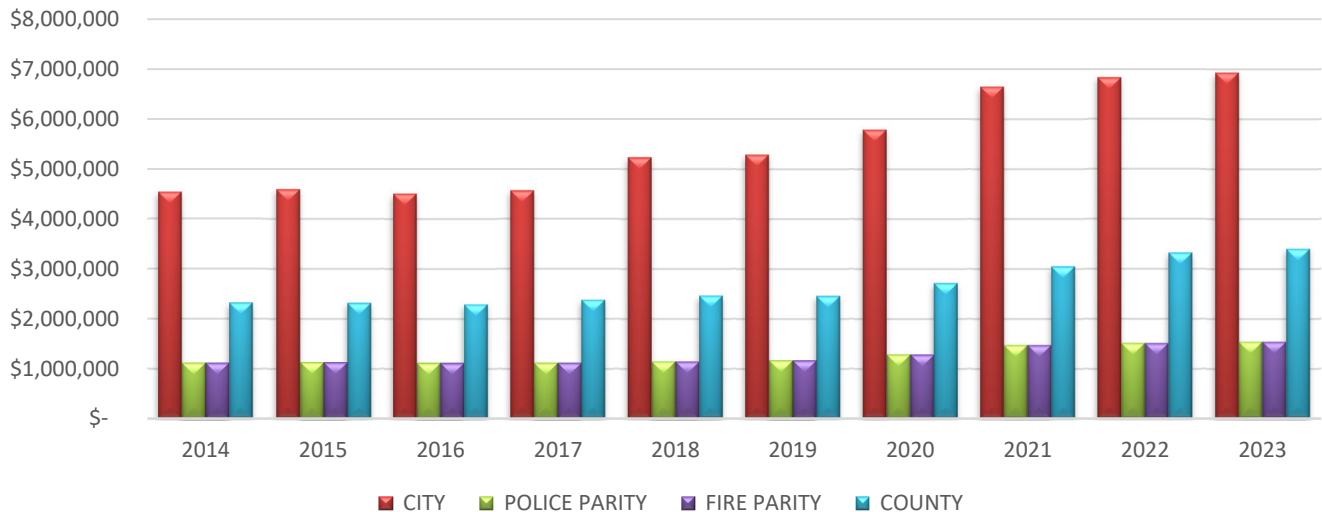
Texarkana Water Utilities (TWU) - \$14,114,321: Texarkana Water Utilities is a joint department of the City of Texarkana, Arkansas and the City of Texarkana, Texas. The primary function for TWU is to provide water and sewer services to both cities and the surrounding area. TWU produces drinking water 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 - \$13,411,000: 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 2023, the City has budgeted for \$6,929,000 in city sales tax revenue, \$1,541,000 in police parity sales tax revenue, \$1,541,000 in fire parity sales tax revenue, and \$3,400,000 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 1.9% increase in sales tax revenue for the 2023 proposed budget.

MAJOR REVENUES AND EXPENDITURES

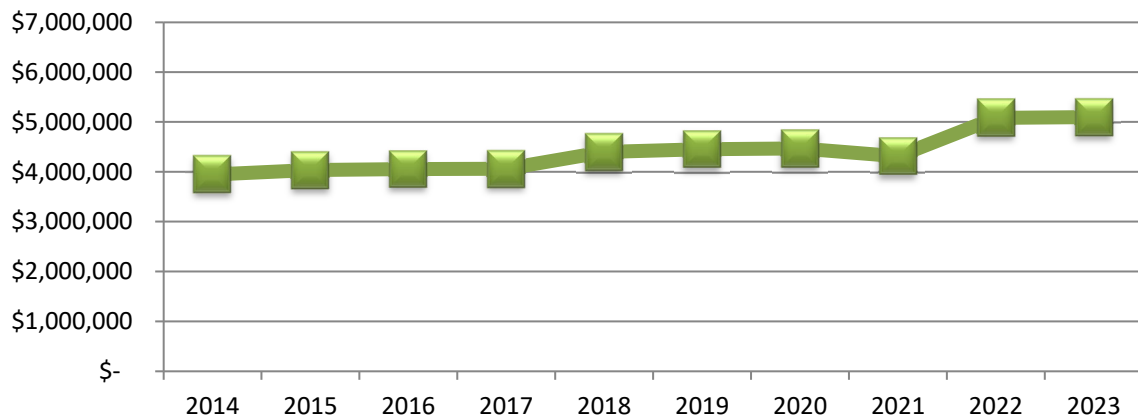
SALES TAX REVENUE



Refuse Charges - \$5,100,000: 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 \$22.92 per month. This amount pays for the collection and disposal of garbage from each household. The refuse utility bill breakdown is as follows: \$12.62 for the cost of pick up and hauling, \$2.54 for residential landfill charges, \$0.15 for shop landfill charges, \$0.26 for uncollectable, \$2.00 for the general fund, \$4.35 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 0.4% increase in refuse charges revenue is budgeted for year 2023 proposed budget.

REFUSE CHARGES REVENUE

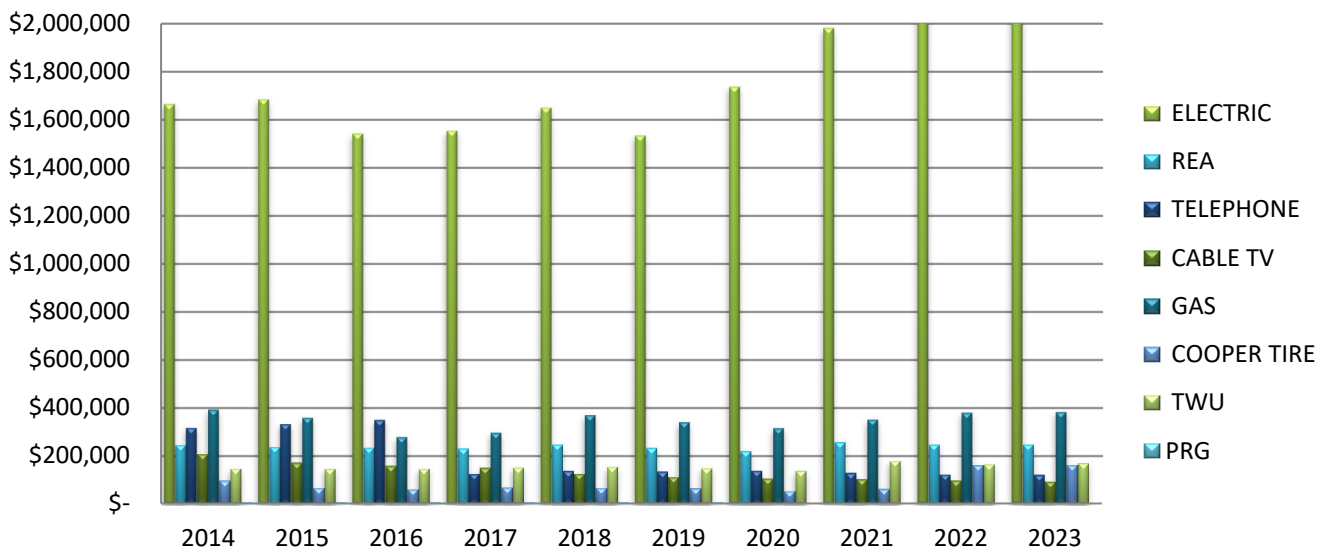


MAJOR REVENUES AND EXPENDITURES

Franchise Receipts - \$3,280,000: 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 1.7% increase for franchise receipts revenue is budgeted for year 2023 proposed budget.

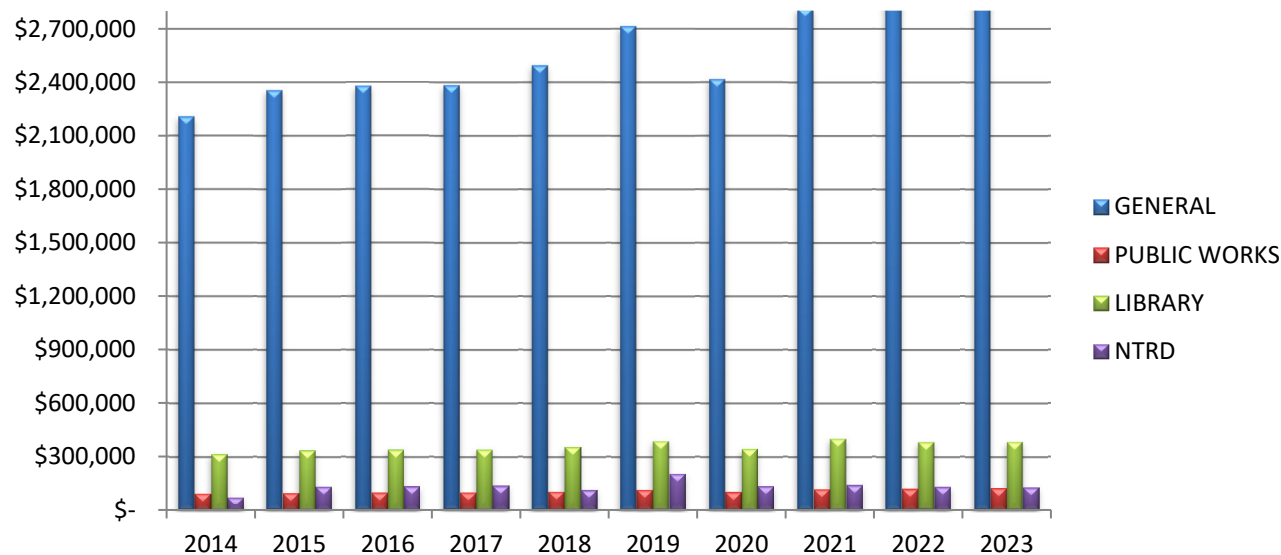
FRANCHISE RECEIPTS REVENUE



Property Tax - \$3,629,500: 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 mills 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 mills on the dollar for general obligation bond debt service payments. A 1.9% increase for property tax revenue is budgeted for year 2023 proposed budget.

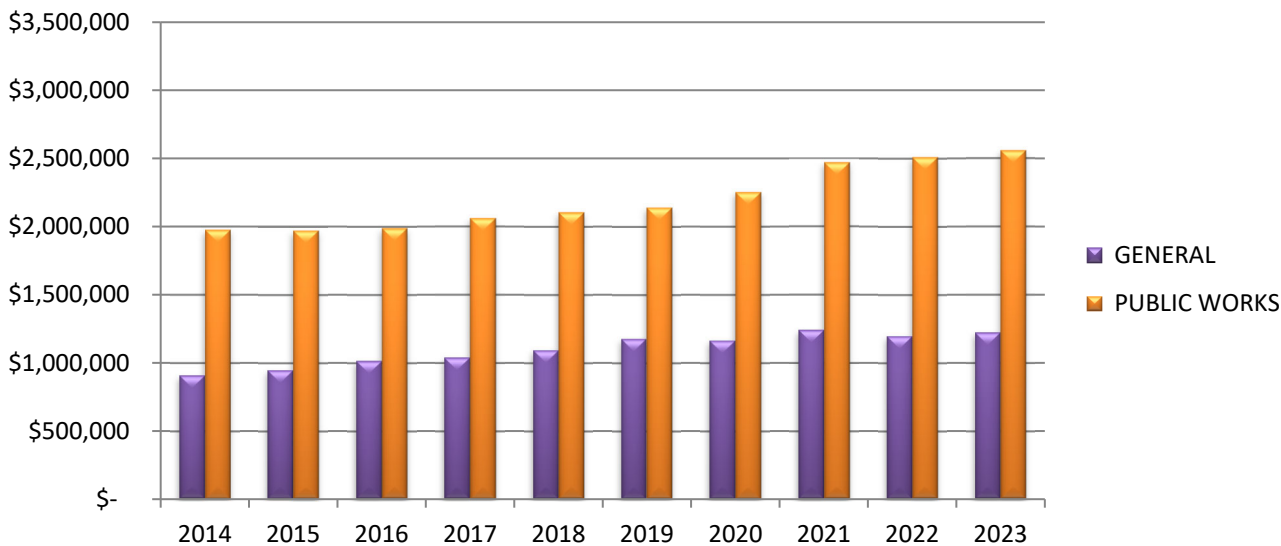
MAJOR REVENUES AND EXPENDITURES

PROPERTY TAX REVENUE



State Turnback - \$3,778,000: 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 2.0% increase in state turnback revenues is budgeted for the 2023 proposed budget.

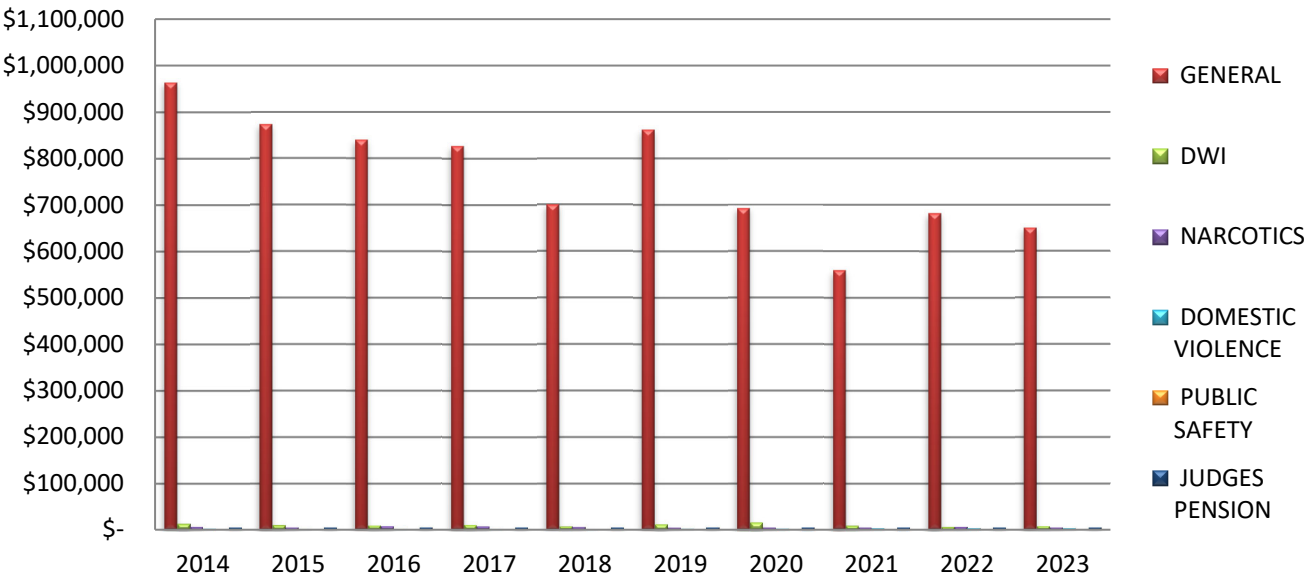
STATE TURNBACK REVENUE



MAJOR REVENUES AND EXPENDITURES

Fines and Forfeitures - \$671,825: 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. A 4.4% decrease in fines and forfeitures is budgeted for the 2023 proposed budget.

FINES AND FORFEITURES



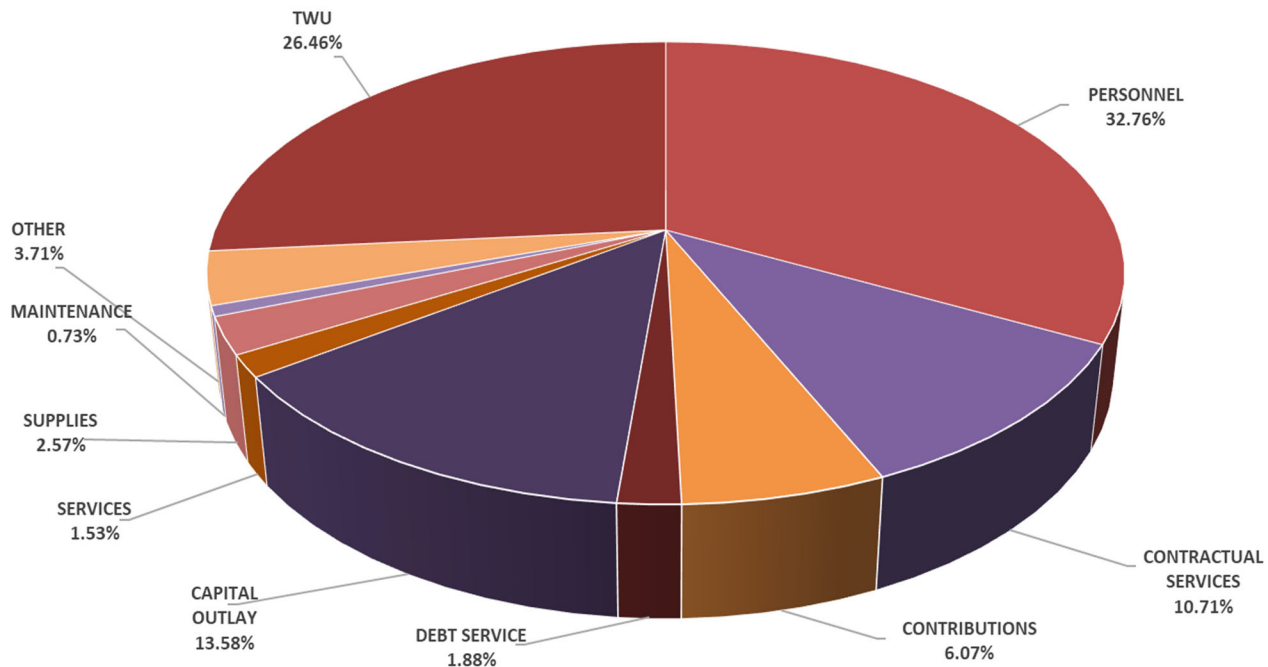
American Rescue Act - \$6,212,488: Revenue for the American Rescue Act Fund (ARPA) comes from a grant provided by the Federal Government in response to the COVID-19 public health emergency and is used to provide premium pay for essential workers, to provide relief from the reduction of revenue due to COVID-19, and to make necessary investments in water, sewer, or broadband infrastructure.

MAJOR REVENUES AND EXPENDITURES

MAJOR EXPENDITURES

The following pie chart displays the major 2023 expenditures of the City. The table following the pie chart shows the corresponding 2021 actual amounts and 2022 estimated amounts, as well as the 2023 proposed figures.

2023 BUDGETED EXPENDITURES



	2021 ACTUAL	2022 ESTIMATED	2023 PROPOSED	% OF TOTAL
PERSONNEL	\$ 16,765,172	\$ 18,517,079	\$ 19,587,839	32.35%
CONTRACTUAL SERVICES	\$ 4,954,378	\$ 5,800,482	\$ 6,502,494	10.74%
CONTRIBUTIONS	\$ 2,160,331	\$ 3,273,727	\$ 3,580,417	5.91%
DEBT SERVICE	\$ 1,924,410	\$ 1,080,956	\$ 1,138,138	1.88%
CAPITAL OUTLAY	\$ 3,732,843	\$ 5,044,284	\$ 8,454,263	13.96%
SERVICES	\$ 489,007	\$ 909,161	\$ 979,248	1.62%
SUPPLIES	\$ 1,261,498	\$ 1,513,769	\$ 1,560,029	2.58%
MAINTENANCE	\$ 366,536	\$ 630,650	\$ 440,400	0.73%
OTHER	\$ 1,252,520	\$ 995,650	\$ 2,251,192	3.72%
TWU	\$ 11,582,404	\$ 16,816,279	\$ 16,059,053	26.52%
TOTAL EXPENSES	\$ 44,489,100	\$ 54,582,037	\$ 60,553,072	100.0%
*Total Expenses do not include Appropriated Fund Balance				

Personnel- \$19,883,235: The cost of the staff is a major expenditure category for most municipalities. There is increase in the personnel expenditures from the 2022 estimated budget and personnel expenditures are estimated to account for 32.76% of the total expenditures for 2023.

MAJOR REVENUES AND EXPENDITURES

Texarkana Water Utilities (TWU)- \$16,059,053: 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 26.46% of the City's 2023 expenditure budget.

Contributions- \$3,681,017: 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 6.07% of the City's 2023 expenditure budget.

Contractual Services- \$6,502,494: These fees are for expenditures such as rental of equipment, travel and training, professional services, communications, utility services, and refuse and landfill. Contractual services accounted for 10.74% of the 2023 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 \$3,730,810 and account for 10.71% of the 2023 expenditure budget for the City.

Capital Outlay- \$8,244,263: The City allocates funds to acquire, maintain, repair, and upgrade assets. Capital outlay accounted for 13.58% of the 2023 expenditure budget.

Supplies- \$1,560,029: These fees are for operating supplies and necessary purchases to maintain day to day operations. Supplies accounted for 2.57% of the 2023 expenditure budget.

All Other- \$2,251,192: This includes all remaining expenditures with no single category exceeding \$1,000,000.

City of Texarkana, Arkansas Master Fee Schedule

**Animal Care and Adoption Center
203 Harrison St.
870-773-6388**

Service/Permit	Rate	Other Information
Agency Assist Fee	\$250.00	Excludes Texarkana, Texas
Animal License Fee - Altered	\$10.00	
Animal License Fee - Unaltered	\$30.00	
Boarding Fee	\$10.00	Per Day
Boarding Fee - Chemical Capture	\$20.00	Per Day, Animal captured using chemical capture
Breeder's License Fee	\$100.00	
Breeder's License Late Fee	\$25.00	
Cat Adoption Fee	\$20.00	
Dog Adoption Fee	\$40.00	
Extended Stay Fee - Other Cities	\$10.00	Per day, Commencing on the 6th day
Hold Fee - Other Cities	\$150.00	Per Animal
Livestock Disposal Fee	\$150.00	
Lost Tag Fee	\$1.00	
Micro Chip Fee	\$20.00	
Rabies Quarantine Fee	\$150.00	
Rabies Testing Fee	\$40.00	Excludes Texarkana, Arkansas residents
Reclaim Fee	\$10.00	
Reclaim Fee - Chemical Capture	\$25.00	Animal captured using chemical capture
Reclaim Fee - Livestock	\$150.00	Livestock
Spay/Neuter Fee	Varies by Size of Animal	
Surrender Fee	\$150.00	Outside City Limit
Unaltered Animal used for Breeding Fee	\$250.00	

**Finance Department
Texarkana, Arkansas City Hall
Second Floor
216 Walnut St.
870-779-4989**

Service/Permit	Rate	Other Information
Amusement Machine Permit	\$5.00	
Private Club Permit	\$250.00	
Refuse Hauler Permit	\$240.00	
Retail Beer Permit	\$15 - \$350	On and Off Premises
Retail Liquor Permit	\$425.00	
Wholesale Beer	\$350.00	
Medical Marijuana Dispensary Permit	\$7,500.00-\$11,250.00	

Service/Permit**Rate****Other Information**

Fire Department
Texarkana, Arkansas City Hall
416 E. 3rd St.
870-779-4956

Service/Permit**Rate****Other Information**

Incident Report Copies (Commercial Use)	\$5.00	Each, Fire Department incidents only
Fire Inspection Service: Nursing Home	\$75.00	Annual Fee
Fire Inspection Service: Day Care	\$40.00	Annual Fee
Fire Inspection Service: Group Home	\$40.00	Annual Fee
Fire Inspection Service: Hotel/Motel	\$20, \$2	Annual Base Fee, Per Room Fee
Fire Inspection Service: Manufacturing	\$75.00	Annual Fee
Fire Inspection Service: First Re-Inspection	\$0.00	Each, All commercial buildings
Second and Subsequent Re-Inspections	\$75.00	Each, All commercial buildings
False Alarm Fee - Commercial: 4-6 Alarms	\$50.00	Each Alarm, Per 12-month period
False Alarm Fee - Commercial: 7 and more	\$75.00	Each Alarm, Per 12-month period
False Alarm Fee - Residential: 4-6 Alarms	\$35.00	Each Alarm, Per 12-month period
False Alarm Fee - Residential: 7 and more	\$45.00	Each Alarm, Per 12-month period
Response: Hazardous Materials	100%	Replacement cost of materials used
Permit: Commercial Fire Alarm System	\$75.00	Each, Annual Fee
Permit: Open Burning	\$200	Each, Issued by Fire Marshal

Police Department
Bi-State Justice Building
Third Floor
100 N. Stateline
903-798-3130

Service/Permit**Rate****Other Information**

Accident Report Fee	\$10.00
Bail Bond Fee	\$20.00
Video of Arrest	\$25.00
Wrecker Permit Fee	\$25.00
Non-Criminal Fingerprinting Fee	\$15.00

Police Department
Bi-State Justice Building
Central Records Communications
100 N. Stateline
903-798-3130

Service/Permit**Rate****Other Information**

Arkansas Offense/Incident	\$5.00
Criminal History	\$10.00
9-1-1 Call (DVD)	\$10.00
Call Sheets (When no report is made)	\$5.00

Service/Permit

Rate

Other Information

**Public Works
Texarkana, Arkansas City Hall
Basement
216 Walnut St.
870-779-4971**

Service/Permit

Rate

Other Information

Address Assignment Fee	\$50.00	Includes site visit
Annexation & Zoning Application Fee	\$350.00	
Application Plan Review Fee: Non-Residential		
Commercial, Industrial & Multi-Family	\$150.00	
Barricades for Street/Lane Closures or Other Use		
Public Facilities Use Agreement		
Basic Permit Fee	\$25.00	
Local Roads Application	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
Traffic Control Plan (TCP) Review	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
TCP Prepared by City	\$100.00	x3 for pick up, delivery, and setup fees during overtime hours
Pick Up/Return Barricades	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
City Deliver/Pick UP Barricades	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
City to Setup Barricades	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
Collectors/Arterials Application	\$100.00	x3 for pick up, delivery, and setup fees during overtime hours
Traffic Control Plan (TCP) Review	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
TCP Prepared by City	\$300.00	x3 for pick up, delivery, and setup fees during overtime hours
Pick Up/Return Barricades	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
City Deliver/Pick UP Barricades	\$100.00	x3 for pick up, delivery, and setup fees during overtime hours
City to Setup Barricades	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
Front Street Utility Fee	\$100.00	
Billboard Permit	\$173.64, 5%	Per billboard fee plus annual increase percentage
Board of Adjustment		
Request		
Variance	\$200.00	From the bulk and areas provisions of the Zoning Ordinance K-286
Appeal	\$200.00	From the decision of the administration officers in respect to the application and enforcement of said ordinance.
Interpretation	\$200.00	Of zoning district boundaries on the Official Zoning Districts Map where such boundaries are not accurately described
Building Permit Fees		
Residential (Includes residential remodel & repairs)	\$0.30	New Construction, per square foot heated
\$0 to \$15,000	\$35, \$8	Fee for first \$2,000, plus fee for each additional \$1,000 or fraction thereof to & including \$15,000
\$15,001 to \$50,000	\$139, \$7	Fee for first \$15,001, plus fee for each additional \$1,000 or fraction thereof to & including \$50,000
\$50,001 to \$100,000	\$384, \$6	Fee for first \$50,001, plus fee for each additional \$1,000 or fraction thereof to & including \$100,000
\$100,001 to \$500,000	\$684, \$5	Fee for first \$100,001, plus fee for each additional \$1,000 or fraction thereof to & including \$500,000
\$500,001 and Above	\$2684, \$4	Fee for First \$500,001, plus fee for each additional \$1,000 or fraction thereof
Commercial Surcharge	0.05%	Total estimated cost-maximum \$1,000
Builders & Mechanical Contractors Registration Fee		
Master Plumber's Certificate	\$25.00	Per year
Journeyman or Apprentice Plumber	\$12.50	Per year
Plumbing Contractor	\$50.00	Per year

Service/Permit	Rate	Other Information
Master Electric's Certificate	\$25.00	Per year
Apprentice Electrician	\$12.50	Per year
Electrical Contractor/Electrical Sign Contractor Certificate	\$50.00	Per year
Bulk Item Pick-Up Service		
Residential (No Apartments)		
Up to 8 Cubic Yards	\$30.00	Per cubic yard, maximum charge of \$110 and a flat charge of \$110 for each additional trip
Commercial/Rental Properties/Apartments		
Small Load (up to 8 Cubic Yards)	\$120.00	Per load, \$120 for each additional trip
Large Load (up to 64 Cubic Yards)	\$360.00	Per load, \$360 for each additional trip
Certificate of Appropriateness Application Fee		
Certificate of Appropriateness	\$100.00	
Sign Review Fee	\$50.00	
Certificate of Occupancy	\$30.00	
Residential	\$25.00	
Non-Residential	\$30.00	
Temporary Power (New Commercial & Major Remodel)	\$35.00	
Condemned & Tagged Structures	\$30.00	
City Atlas Fee	\$100.00	
Conditional Use Permit Application Fee		
Residential	\$100.00	
Commercial	\$200.00	
Industrial	\$250.00	
Construction or Work Site Trailer	\$250.00	Per trailer (includes piers, tie-downs, steps, decks, electrical, plumbing, & mechanical)
Coping 8 1/2 X 11	\$1.00, \$0.10	Fee plus per sheet rate
Coping of Plans Fee	\$3.00	Per sheet
Curb/Street Cut Fee	\$25.00	Plus cost of materials, equipment, & labor to repair road
Demolition Permit		
Residential		
Structure demolished in 60 days	\$50.00	
Renew for 30 additional days	\$100.00	
Non-Residential		
Structure demolished in 60 days	\$250.00	
Renew for 30 additional days	\$100.00	
Design Build Plan Review Fee		
Residential	\$500.00	
Commercial	\$1,000.00	
Industrial	\$1,500.00	
Driveway Approach Permit Fee	\$25.00	Each
Electrical Permit Fees		
New Construction Only		
Residential	\$0.05	Per square foot
Multi-Family	\$0.05	Per square foot
Commercial	\$0.05	Per square foot
Basic Fee	\$25.00	
Meter Loop	\$21.00	
Rough In-First 4 Circuits	\$21.00	
Rough In-Up to 16 Circuits	\$2.10	Per additional circuit

Service/Permit	Rate	Other Information
Rough In-Over 20 Circuits	\$1.40	Per additional circuit
Temporary Pole	\$50.00	
Re-Inspection	\$25.00	
Motors & Generators		
Up to 5 Horsepower	\$8.40	
Up to 200 Horsepower	\$0.98	Each HP
Over 200 Horsepower	\$0.28	Each HP
Fence Permit Fee	\$25.00	
Final Subdivision Plat Application Fee		
Single-family Residential		
Less than 10 dwelling units	\$100.00, \$5.00	Fee plus per lot rate
25 or less dwelling units	\$200.00, \$5.00	Fee plus per lot rate
26 or more dwelling units	\$300.00, \$5.00	Fee plus per lot rate
Multi-family Residential	\$200.00, \$5.00	Fee plus per unit rate
Non-Residential (Industrial & Commercial)	\$300.00, \$5.00	Fee plus per acre rate
Planned Unit Development (PUD)	\$300.00, \$5.00	Fee plus per acre rate
Floodplain Verification Letter	\$25.00	
Home Occupation Permit Application Fee	\$100.00	
House Moving Permit Fee		
Up to 10' Wide	\$16.50	
10' to 25' Wide	\$55.00	
25' or Over	\$165.00	
Penalty for Failure to Obtain Permit	\$100.00	Penalty fee plus cost of permit
Inspections Outside City Limits - Inside ETJ	\$150.00	Per request from owner/contractor
Lapsed Bond/Insurance	\$50.00	Once on bill
Mechanical Permit		
New Construction Only		
Residential	\$0.05	Per square foot
Multi-Family	\$0.05	Per square foot
Commercial	\$0.05	Per square foot
Base Fee	\$28.00	
HVAC	\$28, \$5.60	Fee for first \$1,000 plus fee for each additional \$1,000
Commercial-Multiple Self-Contained A/C Units	\$28, \$5.60	Fee per each if less than 2 tons plus fee per each for additional \$1,000
Repairs, Alterations, & Additions	\$19.60, \$5.60	Fee for \$500 to \$1,000 plus fee for each additional \$1,000
Temporary Operation Inspection	\$14.00	
Re-Inspection	\$25.00	
Boiler		
33,000 BTU (1BHP) to 165,000 (5BHP)	\$14.00	
165,000 BTU (5BHP) to 330,000 (10BHP)	\$28.00	
330,001 BTU (10BHP) to 1,165,000 (52BHP)	\$42.00	
1,165,000 BTU (52BHP) to 3,300,000 (98BHP)	\$70.00	
Over 3,300,001 BTU (98BHP)	\$98.00	
Metes & Bounds Mapping Fee	\$50.00	
Mobile Vendor Permit	\$250.00	
Non-Residential: Re-Review Plan or Change		
Commercial, Industrial & Multi-Family	\$75.00	
On Premis Sign Permit	Same as commercial permit fees	

Service/Permit	Rate	Other Information
Peddler's Permit	\$300.00	Per year
Plumbing Permit		
New Construction Only		
Residential	\$0.05	Per square foot
Multi-Family	\$0.05	Per square foot
Commercial	\$0.05	Per square foot
Basic Fee	\$25, \$5.60	Fee plus fee per fixture
Water Heater	\$8.40	
Water Service	\$8.40	
RPZ	\$9.60	
Heads	\$1.40	Per head
Sewer Tap	\$18.00	
Re-Inspection	\$25.00	
Gas		
First 4 Outlets	\$14, \$2.80	Fee plus fee for each additional outlet
Pressure Test	\$8.40	
Repairs to Gas Lines	\$8.40	
Residential Irrigation Fee (Permit Only)	\$50.00	
Preliminary Subdivision Plat Application Fee		
Minor Plat, Combination Plat, Lot Split	\$100.00, \$5.00	Fee plus per lot rate
Single-family Residential		
Less than 10 dwelling units	\$100.00, \$5.00	Fee plus per lot rate
25 or less dwelling units	\$200.00, \$5.00	Fee plus per lot rate
26 or more dwelling units	\$300.00, \$5.00	Fee plus per lot rate
Multi-family Residential	\$200.00, \$5.00	Fee plus per unit rate
Non-Residential (Industrial & Commercial)	\$300.00, \$5.00	Fee plus per acre rate
Planned Unit Development (PUD)	\$300.00, \$5.00	Fee plus per acre rate
Property Map Fee	\$2.00	Per sheet (8 1/2" X 11" or 11" X 17")
Residency Map & Letter Fee	\$20.00	
Residential: Re-Review Plan or Change		
Single-Family & Duplex	\$50.00	
Rezoning Application Fee		
Single-family Residential	\$100.00	
Multi-family Residential	\$200.00	
Non-Residential (Industrial & Commercial)	\$200.00	
Planned Unit Development (PUD)	\$300.00	
Right-of-Way (ROW) or Utility Easement	\$300.00	
Street Re-naming Application Fee	\$500.00	
Street Signs-Request & Developers		
Sign Application-Existing Street (Private Citizen/Other)	\$55.00	
Utility Locates	\$27.50	
Placement of Sign	\$27.50	Each
Material/Labor Making Sign	\$82.50	
Material/Labor Special Sign	\$220.00	
Solid Waste Pick-Up		
Residential	\$22.92	
Commercial-Number of Cans		

Service/Permit	Rate	Other Information
1-3 Cans	\$29.24	\$25.58
4-5 Cans	\$43.86	\$38.34
6-10 Cans	\$54.88	\$47.97
Commercial-Number of Collections per Week		
1 Yard		
1 Time	\$0.00	\$82.11
2 Times	\$0.00	\$123.15
3 Times	\$0.00	\$143.68
4 Times	\$0.00	\$164.17
5 Times	\$0.00	\$184.78
6 Times	\$0.00	\$225.85
2 Yards		
1 Time	\$117.41	\$102.64
2 Times	\$175.99	\$153.85
3 Times	\$205.33	\$179.50
4 Times	\$234.79	\$205.26
5 Times	\$264.06	\$230.85
6 Times	\$322.94	\$282.32
3 Yards		
1 Time	\$140.87	\$123.15
2 Times	\$211.37	\$184.78
3 Times	\$246.50	\$215.50
4 Times	\$281.84	\$246.39
5 Times	\$316.93	\$277.07
6 Times	\$387.38	\$338.66
4 Yards		
1 Time	\$164.36	\$143.67
2 Times	\$246.50	\$215.50
3 Times	\$287.67	\$251.48
4 Times	\$328.75	\$287.40
5 Times	\$369.87	\$323.35
6 Times	\$452.02	\$395.18
5 Yards		
1 Time	\$187.79	\$164.17
2 Times	\$281.84	\$246.39
3 Times	\$328.75	\$287.40
4 Times	\$375.72	\$328.47
5 Times	\$422.64	\$369.49
6 Times	\$516.59	\$451.63
6 Yards		
1 Time	\$213.50	\$186.64
2 Times	\$322.15	\$281.64
3 Times	\$372.67	\$325.80
4 Times	\$426.90	\$373.22
5 Times	\$481.33	\$420.78
6 Times	\$586.13	\$512.41
Subdivisic 8 Yards		

Service/Permit	Rate	Other Information
1 Time	\$246.50	\$215.50
2 Times	\$328.75	\$287.40
3 Times	\$426.90	\$373.22
Swimming 4 Times	\$617.42	\$539.75
Tree Harv 5 Times	\$673.40	\$588.71
6 Times	\$778.55	\$680.62
Maximum Permit Fee	\$1,000.00	
Penalty for Failure to Obtain Permit	3X Permit Fee	
Wall Size City Map Fee	\$15.00	
Weed lots	\$200.00	
Weekend/After Office Hours Inspection Fee	\$75.00	Per hour (minimum of 4 hours)
Work Performed Without Permit	Double Fee	
Zoning Verification Map & Letter Fee	\$20.00	

Refuse Department
Texarkana, Arkansas Recycling Center
2601 Dudley St.
870-779-4946

Service/Permit	Rate	Other Information
Recycling - Bulbs	\$0.50, \$5 minimum	Per lb. fee plus minimum fee
Recycling - Tubes, Residential	\$0.85	Each
Recycling - Tubes, Commercial	\$1.35	Each

Parks Department
Texarkana, Arkansas Parks & Recreation
2601 Dudley St.
870-779-4946

Service/Permit	Rate	Other Information
Park Facility Fees		
Bobby Ferguson Pavilion #1	\$25.00	For 1 to 4 hours
	\$50.00	For 16 hours
Lakeside Pavilion		
Without Kitchen	\$35.00	For 1 to 4 hours
	\$60.00	For 16 hours
With Kitchen	\$125, \$75	Fee plus collateral fee for 1 to 4 hours
	\$175, \$75	Fee plus collateral fee for 16 hours
	\$300, \$75	Fee plus collateral fee for 2 days
Gazebo	\$25.00	For 1 to 4 hours
	\$50.00	For 16 hours
Jefferson Park		
Pavilion #1/Pavilion #2	\$25.00	For 1 to 4 hours
	\$50.00	For 16 hours

Service/Permit	Rate	Other Information
Bramble Park		
Pavilion #1/Pavilion #2	\$25.00	For 1 to 4 hours
	\$50.00	For 16 hours
Erma Dansby Pondexter Sports Complex		
Pavilion	\$25.00	For 1 to 4 hours
	\$50.00	For 16 hours
Ball Fields (Complex Rental)	\$100.00	Per field per day
Ball Fields (Practice Only)	\$15.00	For 1 1/2 hours
	\$25.00	For 3 to 4 hours
Pocket Park		
Picnic Tables	\$25.00	From 10:00 a.m. to 2:00 p.m.
	\$25.00	From 3:00 p.m. to 7:00 p.m.
	\$50.00	From 10:00 a.m. to 7:00 p.m.
Vera Bradfield		
Community Center	\$125, \$75	Fee plus collateral fee for 1 to 4 hours
	\$175, \$75	Fee plus collateral fee for 16 hours
	\$300, \$75	Fee plus collateral fee for 2 days
Front Street Utility Fee	\$100.00	
Texarkana Rec Center		
Ball Fields (Complex Rental)	\$100.00	Per field per day
Ball Fields (Practice Only)	\$15.00	For 1 1/2 hours
	\$25.00	For 3 to 4 hours
	\$20.00	For 1 1/2 hours
Multipurpose Field (Practice Only)	\$150.00	All Day
Baseball Field Concession Stand	\$150, \$75	Fee plus collateral fee for 1 day
Gym Rental (tournaments, banquets, reunions, etc.)	\$300, \$200, \$15	Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff
Gym Rental with Kitchen (warming & serving area only)	\$500, \$200, \$15	Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff
Gym Rental Setup (banquets, reunions, etc.)	\$150.00	Setup Fee
Gym Rental (tournaments, banquets, reunions, etc.)	\$20.00	Per hour (anything over 4 hours requires \$200 deposit)
Gym Rental with Kitchen (warming & serving area only)	\$40.00	Per hour (anything over 4 hours requires \$200 deposit)
Meeting Room	\$25.00	Per hour (includes set up)
Drop-in Rate		
One Child (5 years and older)	\$7.50	per hour
Each additional Sibling	\$4.00	per hour each additional sibling
Membership	\$30.00	Annual Family Registration
Family Savings Plan Sport Leagues (Pre Pay Discount Plans include access to facility)		
1 League (Softball, Basketball, Soccer, etc.)	\$110.00	\$100 (10% DISCOUNT) per child
2 Leagues (Softball, Basketball, Soccer, etc.)	\$230.00	\$200 (15% DISCOUNT) per child
3 Leagues (Softball, Basketball, Soccer, etc.)	\$360.00	\$300 (20% DISCOUNT) per child
Reduced Fees for Low to Moderate Clientele		
One Child (5 years and older)	\$3.75	per hour
Each additional Sibling	\$2.00	per hour each additional sibling
Membership	\$15.00	Annual Family Registration
Family Savings Plan Sport Leagues (Pre Pay Discount Plans include access to facility)		
1 League (Softball, Basketball, Soccer, etc.)	\$110.00	\$38.50 (65% DISCOUNT) per child (must live in Texarkana, Arkansas 51% low to mod area with proof of income & address)
2 Leagues (Softball, Basketball, Soccer, etc.)	\$230.00	\$69(70% DISCOUNT) per child (must live in Texarkana, Arkansas 51% low to mod area with proof of income & address)
3 Leagues (Softball, Basketball, Soccer, etc.)	\$360.00	\$90 (75% DISCOUNT) per child (must live in Texarkana, Arkansas 51% low to mod area with proof of income & address)

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 2023. The current resources are authorized primarily for street improvements and capital outlay for police, fire, public works, and parks equipment. 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, Commissions, and Committees as they relate to capital assets. Public hearings are held in relation to the establishment of certain capital asset projects.

CAPITAL EQUIPMENT ASSETS		
FUND	DESCRIPTION	AMOUNT
General Fund	New Accounting Software for Finance Department	\$150,000
General Fund	General Capital Outlay for Police Department	\$44,500
General Fund	Admin Cars for Police Department	\$175,000
General Fund	Breathing Apparatus for Fire Department	\$350,000
General Fund	Emergency Siren Maintenance	\$10,000
General Fund	Capital Outlay for Animal Care & Adoption Center	\$50,000
Parks & Recreation Fund	Mowing Equipment	\$20,000
Parks & Recreation Fund	F250 Crew Cab Truck	\$60,000
Parks & Recreation Fund	Storage Building	\$15,000
Parks & Recreation Fund	Park Equipment	\$60,000
Public Works Fund	Capital Outlay	\$350,000
Public Works Fund	Capital Outlay	\$40,000

Capital Asset Policy

CAPITAL IMPROVEMENT ASSETS		
FUND	DESCRIPTION	AMOUNT
General Fund	Land Purchase at Hazel & Walnut Streets	\$200,000
General Fund	City Hall Renovations	\$300,000
General Fund	Demolition of Old Animal Care & Adoption Facility & Rebuild	\$155,000
General Fund	Additions to new Animal Care & Adoption Center	\$85,000
American Rescue Act Fund	Drainage Improvements	\$471,273
American Rescue Act Fund	Woodland Street Improvements	\$390,000
American Rescue Act Fund	Nix Creek Drainage	\$1,724,190
American Rescue Act Fund	Sanderson Lane Overlay	\$456,000
American Rescue Act Fund	Jefferson Avenue Overlay	\$220,000
American Rescue Act Fund	Rolling Ridge Improvements	\$436,000
American Rescue Act Fund	Dudley Avenue Improvements	\$615,000
American Rescue Act Fund	Stallion Drive Improvements	\$138,000
American Rescue Act Fund	Boyd Road Improvements	\$680,000
Parks & Recreation Fund	Pondexter Park Improvements	\$25,000
Parks & Recreation Fund	Arkansas Municipal Auditorium	\$32,000
Public Works Fund	Recycling Facility Program	\$2,000
Public Works Fund	Drainage Improvements	\$150,000
Public Works Fund	South Valley Road Improvements	\$200,000
Public Works Fund	Freedom & Calhoun Trail Road Improvements	\$50,000
Public Works Fund	County Avenue Road Improvements	\$500,000

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

- The purchase of new accounting software will increase effectiveness and productivity for the Finance department.
- The purchase of new capital outlay will decrease maintenance costs for the Police department.
- The purchase of new admin cars will decrease maintenance costs for the Police department.
- The purchase of new breathing apparatus will decrease maintenance costs for the Fire department.
- The emergency siren maintenance will decrease future maintenance costs for the Fire department.
- Land and road improvements, City Hall renovations, and the demolition and rebuild of the old Animal Care and Adoption Center will reduce complaints, improve quality of life for citizens, and reduce maintenance costs.

The effects of the Parks and Recreation's capital expenditures are as follows:

- The purchase of new mowing equipment and other equipment will decrease maintenance costs and increase performance of staff.
- Park improvements and renovations of the Municipal Auditorium will improve quality of life for citizens and reduce maintenance costs.

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

Capital Asset Policy

- Additional supplies for the recycling facility program will increase revenue.
- Equipment for the Public Works department will decrease maintenance costs and increase performance of staff.

The effects of the American Rescue Act's capital expenditures are as follows:

- Road improvements and drainage improvements will reduce complaints and improve quality of life for citizens.

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.

DEBT

DEBT

The City has four outstanding bonds and a bond rating of Aa3. The bonds are comprised of various issues for the purpose of capital improvements for the police department, fire department, and streets department, public infrastructure, the Crossroads Business Park, and Economic Development. Bonds outstanding at December 31, 2022, are as follows:

	Interest Rates	Final Maturity Date	Principal at December 31, 2022
General Obligation Bond, Series 2012	2.00% - 5.00%	February 1, 2042	\$ 8,135,000.00
Revenue Bond, Series 2018	2.00% - 3.625%	April 1, 2032	\$ 1,700,000.00
Taxable Lease Revenue Bond, Series 2020	3.95%	December 22, 2041	\$ 4,847,904.16
Revenue Bond, Series 2021	0.50% - 2.785%	January 19, 2040	\$ 10,745,000.00
TOTAL			\$ 25,427,904.16

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 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%.

Taxable Lease Revenue Bond, Series 2020 – On December 22, 2020 the City of Texarkana, Arkansas Public Facilities Board issued \$5,000,000 in Taxable Lease Revenue Bonds for the purpose of acquiring an industrial site and ancillary property to be utilized in securing and developing industry which will be leased to the City of Texarkana, Arkansas. The Bonds are payable solely from the rent payments and other amounts derived from the project. The bond bears an interest of 3.95%.

Franchise Fee Secured Refunding Revenue Bonds, Series 2021 – On January 19, 2021, the City issued \$3,165,000 in Franchise Fee Secured Refunding Revenue Bonds, Series 2021-A for the purpose of refunding the Issuer's \$3,770,000 Franchise Fee Secured Refunding Revenue Bonds, Series 2015, of which \$3,250,000 remains outstanding, funding a debt service reserve fund, and to pay the costs of issuing the series 2021-A Bonds. The City also issued \$8,420,000 in Franchise Fee Secured Refunding Revenue Bonds, Taxable Series

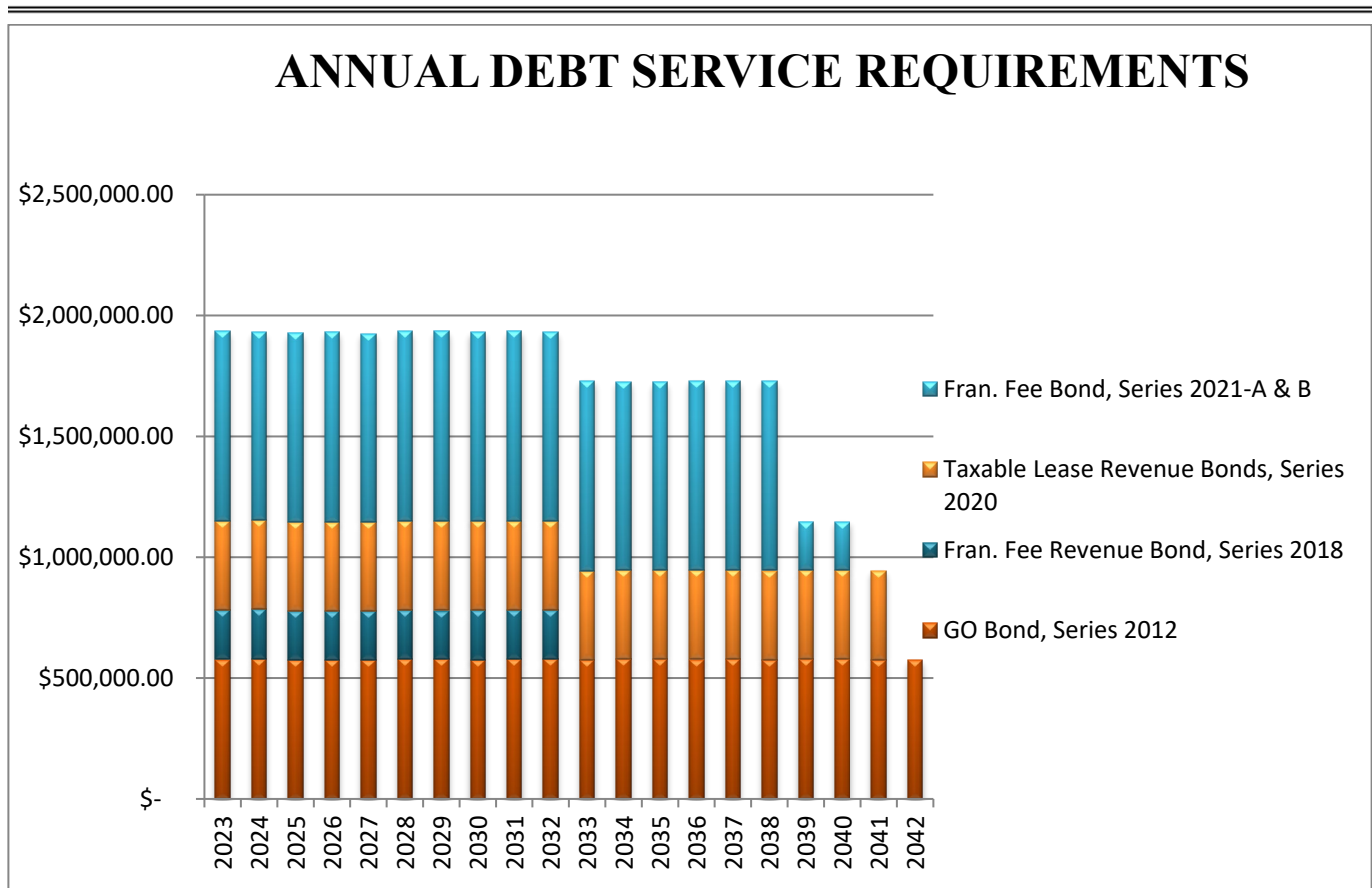
DEBT

2021-B for the purpose of advance refunding of the issue's \$10,300,000 original principal amount Franchise Fee Secured Refunding Revenue Bonds, Series 2012, of which \$7,920,000 remains outstanding, funding a debt service reserve fund, and to pay the cost of issuing the Taxable Series 2021-B 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 fund and moneys pledged to the payment of the Bonds under a Trust Indenture, dated as of January 19, 2021 between the City and Bank OZK Trustee. The bonds bear interest between 0.50% and 2.785%.

Annual debt service requirements to maturity for bonds as of December 31, 2022, are as follows:

Annual Debt Service Requirements for 2023 Budget			
Year	Total Principal & Sinking Fund	Total Interest	Total Debt Service
2023	1,165,194.01	769,704.33	1,934,898.34
2024	1,192,210.29	739,750.55	1,931,960.84
2025	1,219,014.85	707,882.25	1,926,897.10
2026	1,257,077.34	673,454.76	1,930,532.10
2027	1,289,970.01	635,907.09	1,925,877.10
2028	1,338,178.78	596,505.82	1,934,684.60
2029	1,376,311.83	558,565.27	1,934,877.10
2030	1,410,579.52	520,862.58	1,931,442.10
2031	1,454,813.91	479,393.49	1,934,207.40
2032	1,494,418.13	435,834.47	1,930,252.60
2033	1,339,105.77	391,473.18	1,730,578.95
2034	1,374,783.80	351,258.89	1,726,042.69
2035	1,415,588.27	309,398.07	1,724,986.34
2036	1,466,825.44	263,835.15	1,730,660.59
2037	1,513,332.28	216,251.81	1,729,584.09
2038	1,560,660.68	167,179.66	1,727,840.34
2039	1,028,302.45	116,963.39	1,145,265.84
2040	1,066,450.51	81,295.33	1,147,745.84
2041	900,086.29	44,409.67	944,495.96
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, 2022, 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.

	2017	2018	2019	2020	2021
Debt Limit	\$ 95,432,442	\$ 96,843,403	\$ 97,258,005	\$ 105,129,549	\$ 108,579,280
Total net debt applicable to limit	7,762,813	7,169,782	6,560,549	5,929,888	5,209,766
Legal debt margin	\$ 87,669,629	\$ 89,673,621	\$ 90,697,456	\$ 99,199,661	\$ 103,369,514
Total net debt to the limit as a percentage of debt limit	8.85%	8.00%	7.23%	5.98%	5.04%

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)
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
2019	\$7,509,672	\$13,727,370	\$950,000	\$26,126	\$6,728,413	\$0	\$28,941,581	4.06%	\$961
2020	\$6,846,208	\$13,157,015	\$1,561,667	\$6,700	\$5,429,525	\$0	\$27,001,115	3.73%	\$903
2021	\$6,187,744	\$13,178,880	\$820,000	\$42,996	\$4,269,040	\$0	\$24,498,660	3.29%	\$820



Personnel

CITY OF TEXARKANA, AR

2023 ANNUAL BUDGET

AUTHORIZED POSITIONS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	REQUESTED <u>2023</u>
<u>ADMINISTRATION (1010)</u>			
CITY MANAGER	1	1	1
EXECUTIVE SECRETARY	1	1	1
CUSTOMER SERVICE POSITION (PART-TIME)	1	1	1
MEDIA RELATIONS MANAGER	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>
<u>FINANCE (1040)</u>			
FINANCE DIRECTOR	1	1	1
CONTROLLER	1	1	1
PAYROLL ADMINISTRATOR	1	1	1
GRANTS ADMINISTRATOR	1	1	0
STAFF ACCOUNTANT	0	0	1
GRANTS WRITER/ADMINISTRATOR	0	0	1
PURCHASING TECHNICIAN	1	1	1
PERSONNEL ADMINISTRATOR	1	1	1
CITY TAX COLLECTOR	1	1	1
STAFF ACCOUNTANT/ACCOUNTS PAYABLE TECHNICIAN	1	1	1
	<u>8</u>	<u>8</u>	<u>9</u>
<u>MUNICIPAL COURT (1050)</u>			
DISTRICT JUDGE	1	1	1
COURT CLERK	1	1	1
DEPUTY COURT CLERK	3	3	3
	<u>5</u>	<u>5</u>	<u>5</u>
<u>PROBATION OFFICE (1060)</u>			
CHIEF PROBATION OFFICER (PART-TIME)	1	1	1
DEPUTY CHIEF PROBATION OFFICER	1	1	1
PROBATION OFFICER	2	2	2
	<u>4</u>	<u>4</u>	<u>4</u>
<u>CITY CLERK (1070)</u>			
CITY CLERK	1	1	1
DEPUTY CITY CLERK	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
<u>POLICE (1110)</u>			
POLICE CHIEF	1	1	1
ASSISTANT CHIEF	0	1	1
CAPTAIN	3	2	2
LIEUTENANT	5	5	5
SERGEANT	10	10	10
PATROL OFFICER	58	58	58
	<u>77</u>	<u>77</u>	<u>77</u>

CITY OF TEXARKANA, AR

2023 ANNUAL BUDGET

AUTHORIZED POSITIONS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	REQUESTED <u>2023</u>
<u>POLICE-HOUSING (1150)</u>			
PATROL OFFICER	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
<u>POLICE-NARCOTICS (1160)</u>			
SERGEANT	1	1	1
PATROL OFFICER	4	4	4
	<u>5</u>	<u>5</u>	<u>5</u>
<u>POLICE-SUPPORT SERVICES (1180)</u>			
SERVICES SUPPORT COMMUNICATIONS TECH	1	1	1
COMPUTER SERVICES TECHNICIAN	1	1	1
PROPERTY/EVIDENCE TECH	1	1	1
ADMINISTRATIVE SUPPORT TECHNICIAN	1	1	1
RECEPTIONIST	1	1	1
TRANSCRIPTIONS	1	1	1
CIVILIAN COMPLAINTS/WARRANTS	1	1	1
COURT DOCKET CLERK	1	1	1
DOMESTIC CASE COORDINATOR	1	1	1
CID SECRETARY/ANALYST	1	1	1
OFFENDER TRACKING/ACCOUNTABILITY CLERK	0	0	1
VEHICLE MAINT OFFICER (PART-TIME)	1	1	1
SPECIALIZED AND TRANSPORT	15	13	13
	<u>26</u>	<u>24</u>	<u>25</u>
<u>TOTAL POLICE</u>	<u>110</u>	<u>108</u>	<u>109</u>
<u>FIRE (1210)</u>			
FIRE CHIEF	1	1	1
ASSISTANT FIRE CHIEF	1	1	1
BATTALION CHIEF	3	3	3
FIRE MARSHAL	1	1	1
CAPTAIN	15	15	15
DRIVER ENGINEER	18	18	18
FIREFIGHTER	19	19	19
FIRE ADMINISTRATIVE ASSISTANT	1	1	1
	<u>59</u>	<u>59</u>	<u>59</u>
<u>ANIMAL SHELTER (1910)</u>			
DIRECTOR	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1
OFFICE STAFF	1	1	1
KENNEL SUPERVISOR	1	1	1
KENNEL STAFF	3	3	3
KENNEL STAFF (PART-TIME)	0	0	0
ANIMAL CONTROL OFFICER	2	2	2
	<u>9</u>	<u>9</u>	<u>9</u>
<u>TOTAL GENERAL FUND</u>	<u>201</u>	<u>199</u>	<u>201</u>

CITY OF TEXARKANA, AR

2023 ANNUAL BUDGET

AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2021</u>	<u>ACTUAL</u> <u>2022</u>	<u>REQUESTED</u> <u>2023</u>
<u>STREET (1410)</u>			
PUBLIC WORKS DIRECTOR	1	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	1
ASSISTANT PUBLIC WORKS DIRECTOR	1	1	1
FOREMAN III	1	1	1
FOREMAN II	1	1	1
TRAFFIC TECHNICIAN	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
EQUIP OPERATOR I	5	9	9
EQUIP OPERATOR II	1	1	1
ASPHALT FOREMAN	1	1	1
	<u>15</u>	<u>19</u>	<u>19</u>
<u>REFUSE (1425)</u>			
OPERATOR 1	1	0	0
	<u>1</u>	<u>0</u>	<u>0</u>
<u>BUILDING MAINTENANCE (2100)</u>			
MAINTENANCE SUPERVISOR	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>PARKS & RECREATION (1710)</u>			
SPORTS MANAGER*	1	1	0
PARKS FOREMAN	1	1	0
EQUIP OPERATOR III	1	1	0
EQUIP OPERATOR I	1	2	0
ADMINISTRATIVE ASSISTANT	0	1	0
	<u>4</u>	<u>6</u>	<u>0</u>
<u>ENVIRONMENTAL MAINTENANCE (1420)</u>			
FOREMAN II	1	1	1
EQUIP OPERATOR I	2	2	2
ANT CONTROL (PART-TIME)	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>
<u>PLANNING (1610)</u>			
CITY PLANNER	1	1	1
PLANNING SECRETARY	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
<u>CODE ENFORCEMENT (1620)</u>			
BUILDING OFFICIAL	1	1	1
ELECTRICAL INSPECTOR	1	1	1
PLUMBING INSPECTOR	1	1	1
CODE ENFORCEMENT OFFICER	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>

CITY OF TEXARKANA, AR

2023 ANNUAL BUDGET

AUTHORIZED POSITIONS

	ACTUAL <u>2021</u>	ACTUAL <u>2022</u>	REQUESTED <u>2023</u>
<u>ENGINEERING (1430)</u>			
ENGINEERING TECHNICIAN	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>ADC (1950)</u>			
STREET	5	5	5
PARKS	4	4	4
	<u>9</u>	<u>9</u>	<u>9</u>
<u>TOTAL PUBLIC WORKS</u>	<u>43</u>	<u>48</u>	<u>42</u>
<u>PARKS & RECREATION (1710)</u>			
PARKS & RECREATION MANAGER	0	0	1
PARKS FOREMAN	0	0	1
EQUIP OPERATOR III	0	0	1
EQUIP OPERATOR I	0	0	2
ADMINISTRATIVE ASSISTANT	0	0	1
	<u>0</u>	<u>0</u>	<u>6</u>
<u>B.S.J.B. MAINTENANCE (1310)</u>			
BLDG MAINTENANCE MANAGER	1	1	1
MAINTENANCE SUPERVISOR	1	1	1
SECRETARY	1	1	1
MAINTENANCE TECHNICIAN I	3	4	4
LEAD JANITOR	1	1	1
JANITORS	6	6	6
	<u>13</u>	<u>14</u>	<u>14</u>
<u>BI-STATE INFORMATION CENTER (1320)</u>			
CRC MANAGER**	1	1	0
	<u>1</u>	<u>1</u>	<u>0</u>
GRAND TOTAL	<u>258</u>	<u>262</u>	<u>263</u>

*Funded by A & P fund

**Supervised in Police Department

City of Texarkana, Arkansas
TURNOVER FOR 2021-2022
11/15/2022

	<u>2021</u>	<u>2022</u>
ADMINISTRATION		
Term	1	0
New Hire	1	0

FINANCE		
Term	2	2
New Hire	0	3

CITY CLERK		
Term	0	0
New Hire	0	0

COURT		
Term	0	0
New Hire	1	1

PROBATION		
Term	0	1
New Hire	0	0

POLICE		
Term	15	14
New Hire	10	14

FIRE		
Term	1	3
New Hire	0	1

BI-STATE		
Term	2	3
New Hire	2	3

PUBLIC WORKS		
Term	15	16
New Hire	17	20

ANIMAL SHELTER		
Term	5	3
New Hire	3	5

TOTALS:		
TERM	41	42
NEW HIRE	34	47
TOTAL	75	89

**CITY OF TEXARKANA, ARKANSAS
NON-CIVIL PAY SCALE**

**EFFECTIVE 1-1-2023
INCLUDES 2.5% COLA**

GRADE 1 - MINIMUM WAGE AND TEMPORARY POSITIONS

GRADE 4	ANNUAL	BI-WEEKLY	HOURLY	NEW HOURLY
STEP 2	24,460.80	940.80	11.76	11.76
STEP 3	24,980.80	960.80	12.01	12.01
STEP 4	25,500.80	980.80	12.26	12.26
STEP 5	26,020.80	1,000.80	12.51	12.51
STEP 6	26,499.20	1,019.20	12.74	12.74
STEP 7	27,040.00	1,040.00	13.00	13.00
STEP 8	27,539.20	1,059.20	13.24	13.24
STEP 9	28,038.40	1,078.40	13.48	13.48
STEP 10 - MIDPOINT	28,558.40	1,098.40	13.73	13.73
STEP 11	29,036.80	1,116.80	13.96	13.96
STEP 12	29,619.20	1,139.20	14.24	14.24
STEP 13	30,097.60	1,157.60	14.47	14.47
STEP 14	30,617.60	1,177.60	14.72	14.72
STEP 15	31,553.60	1,213.60	15.17	15.17
STEP 16	32,073.60	1,233.60	15.42	15.42
STEP 17	32,614.40	1,254.40	15.68	15.68
STEP 18	33,134.40	1,274.40	15.93	15.93
STEP 19	33,654.40	1,294.40	16.18	16.18
STEP 20	34,736.00	1,336.00	16.70	16.70

GRADE 5	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	26,332.80	1,012.80	12.66	12.66
STEP 2	26,894.40	1,034.40	12.93	12.93
STEP 3	27,497.60	1,057.60	13.22	13.22
STEP 4	28,059.20	1,079.20	13.49	13.49
STEP 5	28,662.40	1,102.40	13.78	13.78
STEP 6	29,244.80	1,124.80	14.06	14.06
STEP 7	29,806.40	1,146.40	14.33	14.33
STEP 8	30,409.60	1,169.60	14.62	14.62
STEP 9	31,012.80	1,192.80	14.91	14.91
STEP 10 - MIDPOINT	31,553.60	1,213.60	15.17	15.17
STEP 11	32,136.00	1,236.00	15.45	15.45
STEP 12	32,760.00	1,260.00	15.75	15.75
STEP 13	33,259.20	1,279.20	15.99	15.99
STEP 14	33,862.40	1,302.40	16.28	16.28
STEP 15	34,465.60	1,325.60	16.57	16.57
STEP 16	35,048.00	1,348.00	16.85	16.85
STEP 17	36,150.40	1,390.40	17.38	17.38

STEP 18	36,732.80	1,412.80	17.66	17.66
STEP 19	37,315.20	1,435.20	17.94	17.94
STEP 20	38,417.60	1,477.60	18.47	18.47

GRADE 6	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	29,660.80	1,140.80	14.26	14.26
STEP 2	30,284.80	1,164.80	14.56	14.56
STEP 3	30,950.40	1,190.40	14.88	14.88
STEP 4	31,574.40	1,214.40	15.18	15.18
STEP 5	32,240.00	1,240.00	15.50	15.50
STEP 6	32,884.80	1,264.80	15.81	15.81
STEP 7	33,550.40	1,290.40	16.13	16.13
STEP 8	34,174.40	1,314.40	16.43	16.43
STEP 9	34,819.20	1,339.20	16.74	16.74
STEP 10 - MIDPOINT	35,505.60	1,365.60	17.07	17.07
STEP 11	36,150.40	1,390.40	17.38	17.38
STEP 12	36,816.00	1,416.00	17.70	17.70
STEP 13	37,481.60	1,441.60	18.02	18.02
STEP 14	38,105.60	1,465.60	18.32	18.32
STEP 15	38,750.40	1,490.40	18.63	18.63
STEP 16	39,436.80	1,516.80	18.96	18.96
STEP 17	40,643.20	1,563.20	19.54	19.54
STEP 18	41,308.80	1,588.80	19.86	19.86
STEP 19	41,953.60	1,613.60	20.17	20.17
STEP 20	43,160.00	1,660.00	20.75	20.75

GRADE 7	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	34,049.60	1,309.60	16.37	16.37
STEP 2	34,819.20	1,339.20	16.74	16.74
STEP 3	35,568.00	1,368.00	17.10	17.10
STEP 4	36,316.80	1,396.80	17.46	17.46
STEP 5	37,065.60	1,425.60	17.82	17.82
STEP 6	37,835.20	1,455.20	18.19	18.19
STEP 7	38,584.00	1,484.00	18.55	18.55
STEP 8	39,332.80	1,512.80	18.91	18.91
STEP 9	40,060.80	1,540.80	19.26	19.26
STEP 10 - MIDPOINT	40,872.00	1,572.00	19.65	19.65
STEP 11	41,558.40	1,598.40	19.98	19.98
STEP 12	42,307.20	1,627.20	20.34	20.34
STEP 13	43,097.60	1,657.60	20.72	20.72
STEP 14	43,846.40	1,686.40	21.08	21.08
STEP 15	44,595.20	1,715.20	21.44	21.44
STEP 16	45,364.80	1,744.80	21.81	21.81
STEP 17	46,758.40	1,798.40	22.48	22.48
STEP 18	47,528.00	1,828.00	22.85	22.85
STEP 19	48,297.60	1,857.60	23.22	23.22

STEP 20	49,691.20	1,911.20	23.89	23.89
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GRADE 8	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	38,230.40	1,470.40	18.38	18.38
STEP 2	39,374.40	1,514.40	18.93	18.93
STEP 3	40,497.60	1,557.60	19.47	19.47
STEP 4	41,579.20	1,599.20	19.99	19.99
STEP 5	42,764.80	1,644.80	20.56	20.56
STEP 6	43,867.20	1,687.20	21.09	21.09
STEP 7	44,948.80	1,728.80	21.61	21.61
STEP 8	46,072.00	1,772.00	22.15	22.15
STEP 9	47,195.20	1,815.20	22.69	22.69
STEP 10 - MIDPOINT	48,339.20	1,859.20	23.24	23.24
STEP 11	49,441.60	1,901.60	23.77	23.77
STEP 12	50,523.20	1,943.20	24.29	24.29
STEP 13	51,708.80	1,988.80	24.86	24.86
STEP 14	52,790.40	2,030.40	25.38	25.38
STEP 15	54,724.80	2,104.80	26.31	26.31
STEP 16	55,889.60	2,149.60	26.87	26.87
STEP 17	57,075.20	2,195.20	27.44	27.44
STEP 18	58,260.80	2,240.80	28.01	28.01
STEP 19	59,446.40	2,286.40	28.58	28.58
STEP 20	61,796.80	2,376.80	29.71	29.71

GRADE 9	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	45,884.80	1,764.80	22.06	22.06
STEP 2	47,216.00	1,816.00	22.70	22.70
STEP 3	48,630.40	1,870.40	23.38	23.38
STEP 4	49,982.40	1,922.40	24.03	24.03
STEP 5	51,272.00	1,972.00	24.65	24.65
STEP 6	52,624.00	2,024.00	25.30	25.30
STEP 7	53,955.20	2,075.20	25.94	25.94
STEP 8	55,307.20	2,127.20	26.59	26.59
STEP 9	56,638.40	2,178.40	27.23	27.23
STEP 10 - MIDPOINT	57,990.40	2,230.40	27.88	27.88
STEP 11	59,342.40	2,282.40	28.53	28.53
STEP 12	60,694.40	2,334.40	29.18	29.18
STEP 13	62,025.60	2,385.60	29.82	29.82
STEP 14	63,377.60	2,437.60	30.47	30.47
STEP 15	65,644.80	2,524.80	31.56	31.56
STEP 16	67,017.60	2,577.60	32.22	32.22
STEP 17	68,390.40	2,630.40	32.88	32.88
STEP 18	69,784.00	2,684.00	33.55	33.55
STEP 19	71,156.80	2,736.80	34.21	34.21
STEP 20	73,902.40	2,842.40	35.53	35.53

GRADE 10	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	55,078.40	2,118.40	26.48	26.48
STEP 2	56,680.00	2,180.00	27.25	27.25
STEP 3	58,323.20	2,243.20	28.04	28.04
STEP 4	59,924.80	2,304.80	28.81	28.81
STEP 5	61,547.20	2,367.20	29.59	29.59
STEP 6	63,169.60	2,429.60	30.37	30.37
STEP 7	64,771.20	2,491.20	31.14	31.14
STEP 8	66,372.80	2,552.80	31.91	31.91
STEP 9	68,036.80	2,616.80	32.71	32.71
STEP 10 - MIDPOINT	69,596.80	2,676.80	33.46	33.46
STEP 11	71,177.60	2,737.60	34.22	34.22
STEP 12	72,841.60	2,801.60	35.02	35.02
STEP 13	74,401.60	2,861.60	35.77	35.77
STEP 14	76,024.00	2,924.00	36.55	36.55
STEP 15	78,790.40	3,030.40	37.88	37.88
STEP 16	80,412.80	3,092.80	38.66	38.66
STEP 17	82,056.00	3,156.00	39.45	39.45
STEP 18	83,699.20	3,219.20	40.24	40.24
STEP 19	85,342.40	3,282.40	41.03	41.03
STEP 20	88,608.00	3,408.00	42.60	42.60

GRADE 11	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	69,014.40	2,654.40	33.18	33.18
STEP 2	71,510.40	2,750.40	34.38	34.38
STEP 3	73,985.60	2,845.60	35.57	35.57
STEP 4	76,419.20	2,939.20	36.74	36.74
STEP 5	78,915.20	3,035.20	37.94	37.94
STEP 6	81,390.40	3,130.40	39.13	39.13
STEP 7	83,824.00	3,224.00	40.30	40.30
STEP 8	86,299.20	3,319.20	41.49	41.49
STEP 9	88,774.40	3,414.40	42.68	42.68
STEP 10 - MIDPOINT	91,208.00	3,508.00	43.85	43.85
STEP 11	93,683.20	3,603.20	45.04	45.04
STEP 12	96,137.60	3,697.60	46.22	46.22
STEP 13	98,592.00	3,792.00	47.40	47.40
STEP 14	101,067.20	3,887.20	48.59	48.59
STEP 15	105,040.00	4,040.00	50.50	50.50
STEP 16	107,536.00	4,136.00	51.70	51.70
STEP 17	110,032.00	4,232.00	52.90	52.90
STEP 18	112,528.00	4,328.00	54.10	54.10
STEP 19	115,003.20	4,423.20	55.29	55.29
STEP 20	119,558.40	4,598.40	57.48	57.48

GRADE 12	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	90,105.60	3,465.60	43.32	43.32
STEP 2	92,851.20	3,571.20	44.64	44.64
STEP 3	96,304.00	3,704.00	46.30	46.30
STEP 4	99,652.80	3,832.80	47.91	47.91
STEP 5	103,084.80	3,964.80	49.56	49.56
STEP 6	106,475.20	4,095.20	51.19	51.19
STEP 7	109,803.20	4,223.20	52.79	52.79
STEP 8	113,152.00	4,352.00	54.40	54.40
STEP 9	116,500.80	4,480.80	56.01	56.01
STEP 10 - MIDPOINT	119,808.00	4,608.00	57.60	57.60
STEP 11	123,115.20	4,735.20	59.19	59.19
STEP 12	126,422.40	4,862.40	60.78	60.78
STEP 13	129,750.40	4,990.40	62.38	62.38
STEP 14	133,057.60	5,117.60	63.97	63.97
STEP 15	138,257.60	5,317.60	66.47	66.47
STEP 16	141,544.00	5,444.00	68.05	68.05
STEP 17	144,809.60	5,569.60	69.62	69.62
STEP 18	148,116.80	5,696.80	71.21	71.21
STEP 19	151,507.20	5,827.20	72.84	72.84
STEP 20	156,707.20	6,027.20	75.34	75.34

GRADE 13	ANNUAL	BI-WEEKLY	HOURLY	HOURLY
STEP 1 - ENTRY LEVEL	118,414.40	4,554.40	56.93	56.93
STEP 2	123,011.20	4,731.20	59.14	59.14
STEP 3	127,608.00	4,908.00	61.35	61.35
STEP 4	132,059.20	5,079.20	63.49	63.49
STEP 5	136,593.60	5,253.60	65.67	65.67
STEP 6	141,086.40	5,426.40	67.83	67.83
STEP 7	145,620.80	5,600.80	70.01	70.01
STEP 8	150,134.40	5,774.40	72.18	72.18
STEP 9	154,648.00	5,948.00	74.35	74.35
STEP 10 - MIDPOINT	159,016.00	6,116.00	76.45	76.45
STEP 11	163,446.40	6,286.40	78.58	78.58
STEP 12	167,814.40	6,454.40	80.68	80.68
STEP 13	172,224.00	6,624.00	82.80	82.80
STEP 14	176,633.60	6,793.60	84.92	84.92
STEP 15	183,788.80	7,068.80	88.36	88.36
STEP 16	188,177.60	7,237.60	90.47	90.47
STEP 17	192,566.40	7,406.40	92.58	92.58
STEP 18	197,017.60	7,577.60	94.72	94.72
STEP 19	201,552.00	7,752.00	96.90	96.90
STEP 20	209,331.20	8,051.20	100.64	100.64

**CITY OF TEXARKANA, ARKANSAS
POLICE PAY SCALE
EFFECTIVE 1/1/2023
INCLUDES 2.5% COLA**

	ANNUAL	BI-WEEKLY	HOURLY	ANNUAL HOLIDAY	BI-WEEKLY HOLIDAY
PATROL OFFICER - ENTRY	44,364.78	1,706.34	21.3292	2,559.51	98.44
PATROL OFFICER - 1 YEARS	48,570.72	1,868.10	23.3513	2,802.16	107.78
PATROL OFFICER - 2 YEARS	50,007.33	1,923.36	24.0420	2,885.04	110.96
PATROL OFFICER - 3 YEARS	51,965.78	1,998.68	24.9835	2,998.03	115.31
PATROL OFFICER - 4 YEARS	53,011.65	2,038.91	25.4864	3,058.36	117.63
PATROL OFFICER - 5 YEARS	55,196.03	2,122.92	26.5366	3,184.39	122.48
PATROL OFFICER - 10 YEARS	57,725.85	2,220.22	27.7528	3,330.34	128.09
PATROL OFFICER - 15 YEARS	59,620.98	2,293.11	28.6639	3,439.67	132.30
PATROL OFFICER - 20 YEARS	62,557.73	2,406.07	30.0758	3,609.10	138.81
 SERGEANT - 1 YEAR	 65,494.51	 2,519.02	 31.4877	 3,778.53	 145.33
SERGEANT - 3 YEARS	67,223.24	2,585.51	32.3189	3,878.26	149.16
SERGEANT - 6 YEARS	68,714.64	2,642.87	33.0359	3,964.31	152.47
 LIEUTENANT - 1 YEAR	 74,110.60	 2,850.41	 35.6301	 4,275.61	 164.45
LIEUTENANT - 3 YEARS	75,677.07	2,910.66	36.3832	4,365.98	167.92
LIEUTENANT - 6 YEARS	77,274.44	2,972.09	37.1512	4,458.14	171.47
 CAPTAIN - 1 YEAR	 79,722.93	 3,066.27	 38.3283	 4,599.40	 176.90
CAPTAIN - 3 YEARS	82,565.53	3,175.60	39.6950	4,763.40	183.21
CAPTAIN -6 YEARS	87,615.97	3,369.85	42.1231	5,054.77	194.41
 ASSIST. CHIEF (11-9)	 88,774.40	 3,414.40	 42.6800	 5,121.60	 196.98
POLICE CHIEF (12-5)	103,084.80	3,964.80	49.5600	5,947.20	228.74

CITY OF TEXARKANA, ARKANSAS

FIRE PAY SCALE

EFFECTIVE 1/1/2023

INCLUDES 2.5% COLA

	ANNUAL	BI-WEEKLY	HOURLY	ANNUAL HOLIDAY	BI-WEEKLY HOLIDAY
FIREFIGHTER - ENTRY	42,658.80	1,640.72	14.6493	2,461.08	94.66
FIREFIGHTER - 1 YEAR	45,786.21	1,761.01	15.7233	2,641.51	101.60
FIREFIGHTER - 2 YEARS	46,531.36	1,789.67	15.9792	2,684.50	103.25
FIREFIGHTER - 3 YEARS	47,444.30	1,824.78	16.2927	2,737.17	105.28
FIREFIGHTER - 5 YEARS	48,795.50	1,876.75	16.7567	2,815.12	108.27
FIREFIGHTER - 10 YEARS	50,589.37	1,945.75	17.3727	2,918.62	112.25
ENGINEER - ENTRY	52,913.12	2,035.12	18.1707	3,052.68	117.41
ENGINEER - 1 YEAR	53,441.90	2,055.46	18.3523	3,083.19	118.58
ENGINEER - 3 YEARS	55,164.01	2,121.69	18.9437	3,182.54	122.41
ENGINEER - 5 YEARS	55,841.82	2,147.76	19.1764	3,221.64	123.91
CAPTAIN - ENTRY	60,775.25	2,337.51	20.8706	3,506.26	134.86
CAPTAIN - 1 YEAR	61,265.38	2,356.36	21.0389	3,534.54	135.94
CAPTAIN - 3 YEAR	61,992.87	2,384.34	21.2888	3,576.51	137.56
CAPTAIN - 5 YEAR	62,426.71	2,401.03	21.4377	3,601.54	138.52
BATTALION CHIEF - ENTRY (24)	69,576.80	2,676.03	23.8931	4,014.05	154.39
BATTALION CHIEF - 1 YEAR (24)	70,369.42	2,706.52	24.1653	4,059.77	156.15
BATTALION CHIEF - 3 YEAR (24)	71,491.00	2,749.65	24.5505	4,124.48	158.63
BATTALION CHIEF - 5 YEAR (24)	71,932.57	2,766.64	24.7021	4,149.96	159.61
BATTALION CHIEF - ENTRY (8)	69,576.80	2,676.03	33.4504	4,014.05	154.39
BATTALION CHIEF - 1 YEAR (8)	70,369.42	2,706.52	33.8315	4,059.77	156.15
BATTALION CHIEF - 3 YEAR (8)	71,491.00	2,749.65	34.3707	4,124.48	158.63
BATTALION CHIEF - 5 YEAR (8)	71,932.57	2,766.64	34.5830	4,149.96	159.61
FIRE CHIEF (11-16)	107,536.00	4,136.00	51.7000	6,204.00	238.62
ASSISTANT FIRE CHIEF (10-19)	85,342.40	3,282.40	41.0300	4,923.60	189.37



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
- Stop School Violence
- BJA – Coronavirus 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

VISION:

The vision of the City of Texarkana, Arkansas's Finance Department is to be the epitome of customer service provided both within the organization and to the Citizens and Business Owners of Texarkana, Arkansas.

MISSION:

The mission of the City of Texarkana, Arkansas's Finance Department is to maintain excellence in financial reporting in order to provide the tools and resources needed for our Board of Directors and Department Heads to make well informed decisions and our Citizens and Business Owners to maintain confidence in the City's ability to effectively steward its resources.

VALUES:

Service, Stewardship, Education, Creativity, Integrity, Ethics, Respect, and Communication

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 Annual Consolidated Financial Report. Other responsibilities include providing overall direction to personnel involved with 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.



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.

<u>CITY CLERK DEPARTMENT</u>	<u>Current</u>	<u>Proposed</u>
CITY CLERK	1	1
DEPUTY CITY CLERK	1	1
	2	2

Please visit us on the city's website at <https://cityoftexarkanaar.com/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 the 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 arraignment dockets to hear traffic and misdemeanor criminal first appearance cases the first and third Tuesday of every month and the second and fourth Thursday of every month beginning at 9 A.M. The Court holds Trials for defendants who have pled not guilty on Tuesday and Thursdays at 1 P.M.
- **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. The Judge gives them a review date to come back in 90 days and if fines are not paid, he gives them a chance to ask for another 90 days. 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. This gives the defendant a year to pay out fines with a charge of \$300 for the year that is added to their fines at the time they sign up with Probation. A complainant case is initiated by a victim coming into the District Court office and filling out an affidavit. These affidavits then go the City Attorney and District Judge for approval.
- **CIVIL/SMALL CLAIMS-** 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. Civil cases involve contracts, damages to personal property, and recovery of personal property in matters with a value of \$25,000 or less. Both Small Claims and Civil Court are heard on the second Friday of every month. There is a fee of \$65 for filing small claims and \$80 for civil cases.
- **COLLECTIONS:** The Probation Department is the fine and collections department of the District Court. Defendants are set up on payment plans and it is the responsibility of the probation officers to collect fines and to call and remind defendants of due dates. Payments can also be made by logging in online or calling the off-site phone number and paying by debit or credit card.

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

ARKANSAS DISTRICT COURT PROBATION

PROGRAM DESCRIPTION

The District Court Probation Department, under the direction of the District Court Judge, Tommy Potter, and the District Court Clerk Karen Reed, is responsible for tracking all defendants ordered to probation and 90 days to pay. The probation office is the fine collection department under the District Court.

SERVICES BY THE DEPARTMENT

- **Fine and Fee Collections:**

The Department is responsible for the collection of fines and fees assessed by Judge Potter, for those defendants ordered to Probation and 90 day payment plans. The Department makes calls each week to remind delinquent probationers to make payments.

- **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 as a punitive sentence. The Department implemented a new community service program in 2021. The Department, with the assistance of Police Chief, Kristi Bennett and Public Works Director, Tyler Richards, are now providing transportation and supervision for our community service workers to clean the City by picking up trash and litter three days per week. The Department is responsible for placing and tracking the individuals to assure completion of all hours.

- **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.

- **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.

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.

The Probation Department will continuously update and provide excellent services for our Court as mandated by State law. The Department will strive for excellent communication with all citizens of our community.

2023 Texarkana Arkansas Police



Dedicated to Problem Solving through Community Partnerships

We Exist to Serve the Community

Service is the foundation of the value system for the Texarkana Police Department. The highest form of service is to protect the lives and property of our citizens and make Texarkana a Safe Place to Live, Work, & Raise a family.

We Are Proactive

Stopping crime before it occurs is our most important function. Identifying conditions that foster crime in our community and doing something about it is a joint police-community responsibility. Thinking about fighting crime is important, but fighting crime is paramount.

We Are Fair, But Firm

The Texarkana Police Department practices this value within the organization and the community we serve. We are flexible in dealing with issues in an open and sensitive manner; however, we are committed to the consistent application of the law for the common good of all citizens.

Excellence

Delivering the best service possible is the ultimate goal for each police officer. Each officer and civilian staff member are expected to do the best possible job at all times.

2023 Texarkana Arkansas Police

Integrity

The Texarkana Police Department demonstrates, through its actions, an uncompromising allegiance to the core principles of the Law Enforcement Code of Ethics. Every officer and employee embrace these ideals: honor, duty, courage, equality, fairness, and dignity.

PROGRAM SERVICES:

The police department is requesting additional funds in the FY 2023 budget year. Our proposed 2023 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:

- ADSI Records Management Software Maintenance Agreement
- Training Room Remodel and Upgrades
- Civil Service Promotional Testing
- In-Service Travel & Training
- Uniforms/Duty Equipment
- Overtime
- Administrative Vehicles
- Motorola CAD/RMS Upgrade
- In-Car Video Equipment and Body Worn Cameras
- Firing Range Needs

Our police department's strategy is a proactive strategy that reduces crime and supports community relations. 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. 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, 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 National Incident Based Reporting System (NIBRS). NIBRS compiles 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://arkpolice.txkusa.org>.

2023 Texarkana Arkansas Police

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.

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.

2023 Texarkana Arkansas Police

- 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 be offered twice each year if feasible.
- We promote close working relationships with the local media, and we are responsive to their requests for information to keep our citizens informed.
- The police department has recently entered into a partnership with Texarkana Arkansas School District (TASD) to provide increased security and additional training at no cost to TASD.

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.

Strategy 4

We will provide high quality professional services.

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. TAPD strived to be a good steward of the resources we allocated each year.

2023 Texarkana Arkansas Police

- 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.



2023 Texarkana Arkansas Fire Department



Mission Statement:

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.

Vision Statement:

"We will strive to be a progressive and innovative organization committed to excellence in the delivery of all its services."

Our Values:

Professionalism – Strive for excellence

Responsiveness – Effective service delivery

Integrity – Honesty, Respect, and Truthfulness

Dedication – To the well-being of our community

Ethics – Always do the right thing

Texarkana Arkansas Fire Department



TEXARKANA, ARKANSAS FIRE DEPARTMENT STRATEGY DEVELOPMENT PLAN (2023)

We will promote a strong and diverse economic environment.

Strategy: The Texarkana, Arkansas Fire Department will actively take steps in 2023 to reduce the cost of fire insurance.

- All commercial buildings will have their pre-incident fire survey updated.
- 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 2023.
- All fire hydrants will be checked in October of 2023.

We will promote public safety and health.

Strategy: The Texarkana, Arkansas Fire Department will have an active fire prevention campaign in 2023.

- 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.

Texarkana Arkansas Fire Department

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 2023.

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 2023 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 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 2023.
- 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, and pension contributions.
- ✧ Capital Outlay, which varies from year to year.
- ✧ Debt service payments, which includes payments on the 2018 Franchise Fee Bond, the 2020 Taxable Lease Revenue Bond, and the 2021 Franchise Fee Bond.
- ✧ Contributions to various entities, which include the Bi-State Justice Building and the Texarkana Public Library.
- ✧ Services, which include, but are not limited to: Code Red, E-911 payments, Farmer's Market contributions, Crime Stoppers 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.

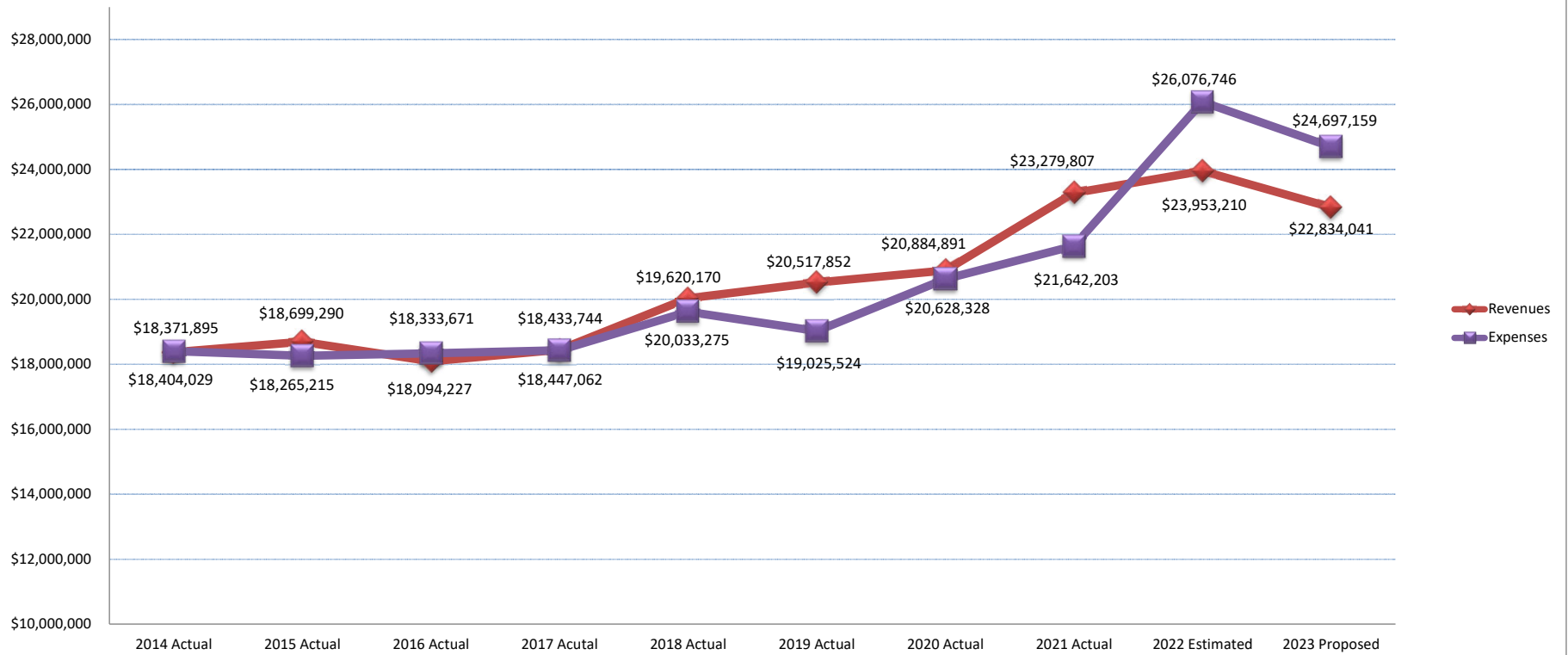
- The Animal Care and Adoption Center will provide shelter and housing for unwanted or stray animals. The shelter will attempt to find the owner of lost animals and reunite the owner with their animal.
- The Animal Care and Adoption Center will work with recognized rescue groups in trying to rescue as 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.

Lenor Teague, Director
203 Harrison Street
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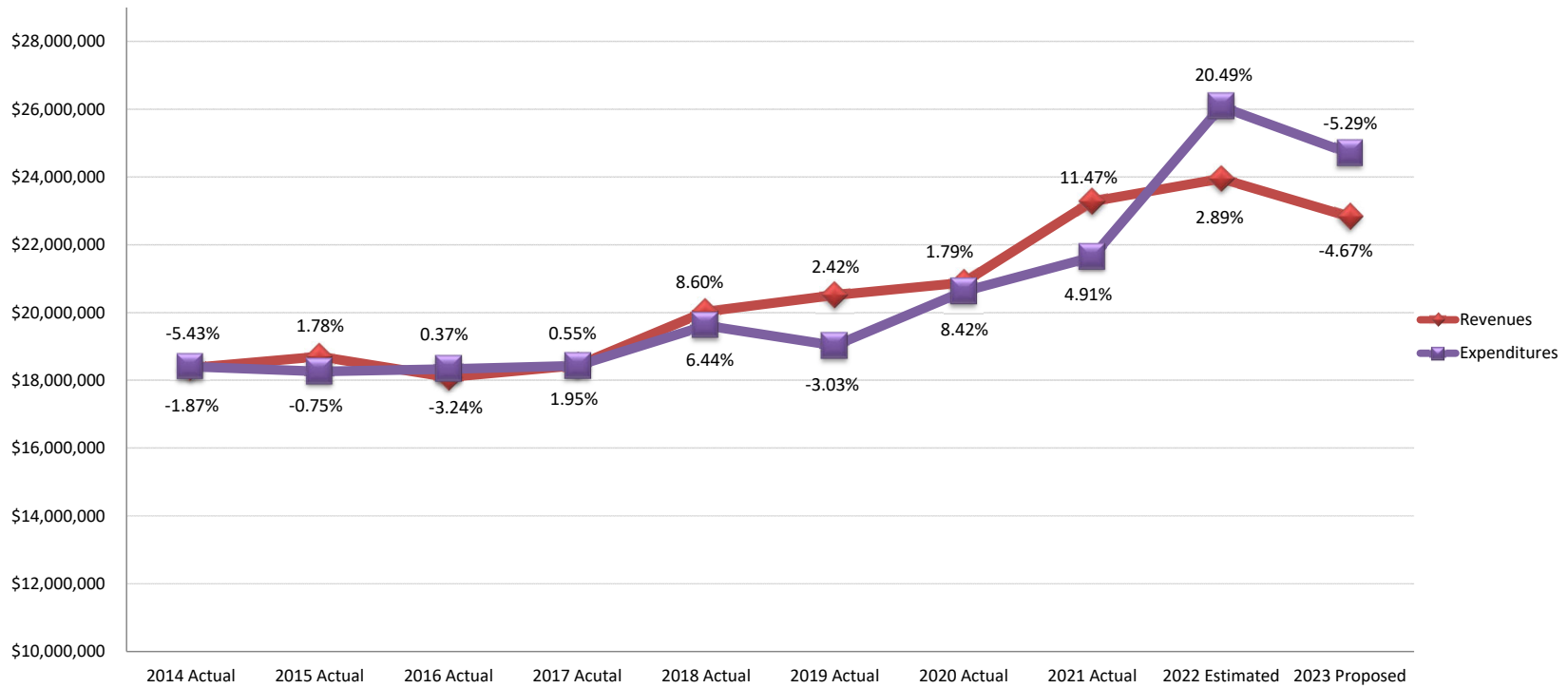
General Fund Summary (101)

	<i>ACTUAL</i> <i>2021</i>	<i>BUDGET</i> <i>2022</i>	<i>ESTIMATED</i> <i>2022</i>	<i>PROPOSED</i> <i>2023</i>
BEGINNING FUND BALANCE	6,422,281		8,059,885	6,092,731
<u>REVENUES</u>				
GENERAL PROPERTY TAX	2,812,427	3,020,900	2,925,500	2,991,500
SALES & OTHER TAXES	12,794,920	13,394,103	13,319,503	13,562,203
FRANCHISE RECEIPTS	3,062,713	3,178,860	3,226,156	3,280,000
LICENSES & PERMITS	55,346	63,810	62,130	61,750
FROM OTHER GOVERNMENTS	1,401,998	1,473,000	1,372,170	1,400,621
FINES & FORFEITURES	558,684	678,400	681,420	649,000
GRANTS	581,454	384,876	813,152	255,689
OTHER REVENUE	377,580	585,880	1,114,531	186,060
INTERFUND	513,083	328,899	325,375	334,688
ANIMAL SHELTER	1,121,602	176,680	113,273	112,530
APPROPRIATED FUND BALANCE	0	0	0	1,863,118
TOTAL REVENUES	23,279,807	23,285,408	23,953,210	24,697,159
<u>EXPENDITURES</u>				
ADMINISTRATION	418,078	343,130	377,660	368,701
FINANCE	548,922	624,167	606,292	830,916
CITY CLERK	189,613	217,608	209,922	226,992
BOARD OF DIRECTORS	172,315	168,692	163,375	164,178
COURT	221,273	317,219	284,677	287,125
PROBATION	201,805	217,920	197,751	200,387
POLICE	8,075,327	8,978,632	8,963,416	9,353,607
FIRE	5,603,531	5,947,819	6,470,472	6,236,018
AGENCIES	5,130,591	7,784,659	8,167,735	6,227,636
ANIMAL SHELTER	1,016,932	710,910	578,607	801,599
FEDERAL JAG GRANT	20,901	11,631	795	0
STOP SCHOOL VIOLENCE	40,264	20,448	32,225	0
BJA - CORONAVIRUS FUNDING	2,651	0	23,819	0
UNAPPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	21,642,203	25,342,835	26,076,746	24,697,159
NET CHANGE IN UNRESERVED FUND BALANCE	1,637,604		(1,967,154)	(0)
RESTRICTED RESERVE USED/ALLOCATED			156,382	306,169
ENDING UNRESERVED FUND BALANCE	8,059,885		6,092,731	4,535,782
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				67

General Fund Revenues/Expenditures 2014 - 2023



General Fund Change in Revenues/Expenditures 2014 - 2023

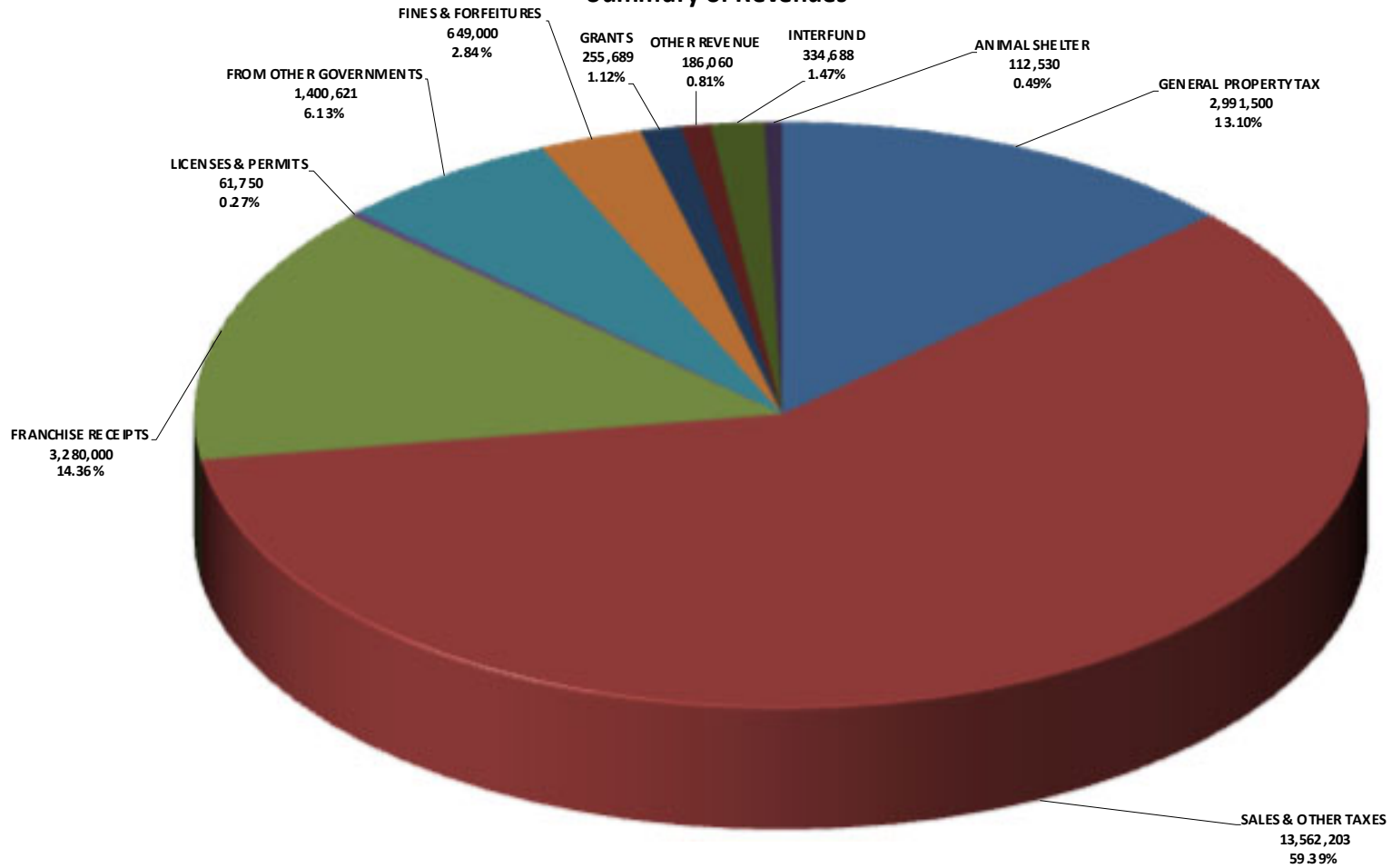


SUMMARY STATEMENT OF REVENUE

General Fund

	<i>ACTUAL</i> <i>2021</i>	<i>BUDGET</i> <i>2022</i>	<i>ESTIMATED</i> <i>2022</i>	<i>PROPOSED</i> <i>2023</i>
<u>REVENUES</u>				
GENERAL PROPERTY TAX	2,812,427	3,020,900	2,925,500	2,991,500
SALES & OTHER TAXES	12,794,920	13,394,103	13,319,503	13,562,203
FRANCHISE RECEIPTS	3,062,713	3,178,860	3,226,156	3,280,000
LICENSES & PERMITS	55,346	63,810	62,130	61,750
FROM OTHER GOVERNMENTS	1,401,998	1,473,000	1,372,170	1,400,621
FINES & FORFEITURES	558,684	678,400	681,420	649,000
GRANTS	581,454	384,876	813,152	255,689
OTHER REVENUE	377,580	585,880	1,114,531	186,060
INTERFUND	513,083	328,899	325,375	334,688
ANIMAL SHELTER	1,121,602	176,680	113,273	112,530
APPROPRIATED FUND BALANCE	0	0	0	1,863,118
TOTAL REVENUES	23,279,807	23,285,408	23,953,210	24,697,159

General Fund - FY 2023 **Summary of Revenues**



STATEMENT OF REVENUE

General Fund

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
40501 GENERAL PROPERTY TAX				
41000 CURRENT PROPERTY TAXES	2,119,239	2,348,000	2,338,000	2,385,000
41010 DELINQUENT PROP. TAXES	284,988	216,000	180,000	190,000
41000 CURRENT PROPERTY TAXES - FIRE PEN.	353,207	411,000	370,000	377,000
41010 DELINQUENT PROP. TAXES - FIRE PEN.	47,498	42,000	33,000	35,000
41012 VOLUNTARY PROPERTY TAX	7,495	3,900	4,500	4,500
TOTAL	2,812,427	3,020,900	2,925,500	2,991,500
40502 SALES & OTHER TAXES				
41100 CITY SALES TAXES	6,646,679	6,946,000	6,820,000	6,929,000
41101 POLICE PARITY SALES TAX	1,475,266	1,528,000	1,513,000	1,541,000
41102 FIRE PARITY SALES TAX	1,475,266	1,528,000	1,513,000	1,541,000
41110 COUNTY SALES TAXES	3,048,835	3,274,000	3,321,000	3,400,000
41200 MIXED DRINK TAXES	50,424	50,000	60,000	62,000
41200 MIXED DRINK TAXES - FIRE PEN.	37,819	38,000	45,000	47,000
41210 AVIATION FUEL TAXES	19,991	17,000	33,000	26,000
41250 SALES & USE TAX REFUND	4,380	1,600	500	1,000
41320 COOPER TIRE - P.I.L.O.T	29,626	6,503	6,503	6,503
45230 MIXED DRINK COLL. FEES	6,634	5,000	7,500	8,700
TOTAL	12,794,920	13,394,103	13,319,503	13,562,203
40503 FRANCHISE RECEIPTS				
42100 ELECTRIC	1,471,068	1,560,000	1,520,000	1,563,000
42101 ADDITIONAL ELECTRIC	510,024	518,360	532,000	542,000
42110 S.W. ARKANSAS R.E.A.	171,683	173,000	165,000	165,000
42111 ADDITIONAL S.W. ARK R.E.A.	85,841	86,500	82,500	82,500
42200 TELEPHONE	129,007	132,000	123,000	121,000
42300 CABLE TV	102,929	104,000	97,700	93,000
42400 GAS	234,004	242,000	253,000	255,000
42401 ADDITIONAL GAS (L-277)	117,002	121,000	126,500	127,500
42410 COOPER TIRE - FRANCH.	62,356	51,000	161,456	162,000
42415 TWU P.I.L.O.T.	178,799	191,000	165,000	169,000
TOTAL	3,062,713	3,178,860	3,226,156	3,280,000
40504 LICENSES & PERMITS				
43010 BUSINESS LICENSES	11,040	5,760	5,760	5,600
43020 BEER/LIQUOR LICENSES	20,568	21,500	21,500	21,500
43030 ANIMAL LICENSES	525	2,200	0	0
43040 RETAIL LIQUOR PERMITS	4,643	4,250	4,950	4,800
43150 PRIVATE CLUB PERMITS	5,750	6,000	5,750	5,750
43160 WRECKER PERMITS	1,350	1,400	1,470	1,400
43180 AMUSEMENT MACHINE PERM	220	200	200	200
43231 MEDICAL MARIJUANA DISPENSARY	11,250	22,500	22,500	22,500
TOTAL	55,346	63,810	62,130	61,750
40505 FROM OTHER GOVERNMENTS				
44000 STATE TURNBACK	484,480	508,000	431,000	435,000
44010 STATE INS. TURNBACK	755,434	782,000	765,549	787,000
44200 HOUSING AUTHORITY	135,454	130,000	130,000	130,000
44210 SCHOOL DISTRICT	14,630	41,000	8,500	11,500
44220 AIRPORT AUTHORITY	0	0	25,121	25,121
44230 CRIMESTOPPER COORDINATOR	12,000	12,000	12,000	12,000
TOTAL	1,401,998	1,473,000	1,372,170	1,400,621

STATEMENT OF REVENUE

General Fund

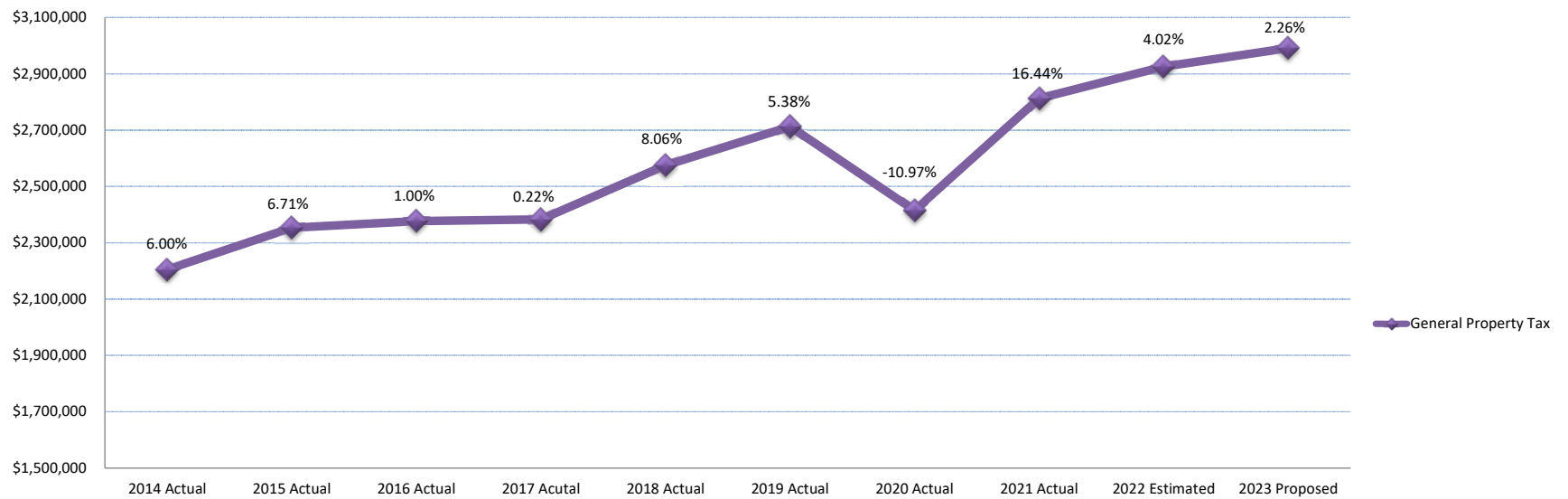
	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
40506 FINES & FORFEITURES				
45010 PROBATION FEES	63,411	87,000	49,000	49,000
45020 SMALL CLAIMS FEES	4,190	4,000	5,300	4,000
45040 E - 911 CHARGES	51,470	55,000	59,000	55,000
46000 FINES & FORFEITURES	323,325	382,000	394,000	400,000
46011 POL PENSION 10% PROBATION	0	8,700	0	0
46016 INSURANCE PENALTIES	35,402	35,000	70,000	50,000
46040 CITY ATTORNEY FUND	44,490	46,000	52,000	50,000
46061 INCARCERATING PRISONERS	36,396	32,500	52,000	41,000
46075 POLICE PENS CAJF 11%	0	28,000	0	0
46092 LIFE SKILLS FEES	0	200	120	0
TOTAL	558,684	678,400	681,420	649,000
40507 GRANTS				
47100 FEDERAL GRANTS (FIRE)	143,500	0	0	0
47141 FED GRANTS VAWA STOP	55,321	55,670	55,670	55,670
47142 VAWA GRANT MATCH	2,526	5,382	5,382	3,370
47143 NARCOTICS GRANT MATCH	5,517	4,450	4,450	6,762
47144 FED GRANTS VAWA VOCA	45,712	50,087	50,087	43,957
47161 NARC GRANT ARKANSAS	80,513	72,241	72,241	72,241
47162 NARC GRANT FEDERAL	48,821	72,241	72,241	34,489
47500 STATE GRANTS (POLICE)	0	0	355,075	0
47501 DWI GRANT	32,663	90,600	21,000	38,000
47506 HISTORIC DISTRICT COMM	160	2,126	2,126	1,200
47600 FEMA REIMBURSEMENT	10,967	0	0	0
47900 MISCELLANEOUS GRANTS (POLICE)	7,933	0	0	0
47900 MISCELLANEOUS GRANTS (FIRE)	0	0	103,527	0
48466 FEDERAL JAG GRANT	15,251	11,631	11,631	0
48466 FEDERAL JAG GRANT - STOP SCHOOL VIOLENCE	105,618	20,448	35,903	0
48486 BJA - CORONAVIRUS FUNDING	26,952	0	23,819	0
TOTAL	581,454	384,876	813,152	255,689
40508 OTHER REVENUE				
43300 P/Y CORRECTION REVENUE	0	0	(5,185)	0
45049 ACCIDENT REPORT FEES	10,820	11,200	9,900	10,000
47210 RESTITUTION NARC CITY	0	0	384	0
48010 INTEREST EARNED	1,695	2,600	1,150	1,400
48010 INTEREST EARNED - FIRE PEN.	10	30	10	10
48200 MISCELLANEOUS	123,283	11,000	10,000	5,000
48207 ROYALTIES - SLW	1,684	0	0	0
48208 NON-CRIMINAL FINGERPRINTING FEE	255	250	200	200
48209 BASIC SWAT COURSE	0	0	1,900	1,900
48231 FIREWORKS PERMITS	1,200	1,100	1,000	1,100
48232 ANNUAL FIRE INSPECTION	5,532	2,400	2,400	2,400
48234 COMMERCIAL FIRE ALARM PERMIT FEE	11,134	5,000	5,000	5,000
48235 FALSE ALARM FEE	700	1,300	600	800
48300 P.F.B. ADMIN. FEES	6,000	6,000	6,000	6,000
48400 DONATIONS	30,411	0	15,000	0
48500 SALE OF PROPERTY	0	0	500	0
48510 INSURANCE PROCEEDS	18,157	0	2,685	0
48511 COST RECOVERY	19,700	0	12,439	0
48905 LOAN PROCEEDS	0	400,000	900,548	0
45906 TEXARKANA WATER UTILITIES	146,999	145,000	150,000	152,250
TOTAL	377,580	585,880	1,114,531	186,060

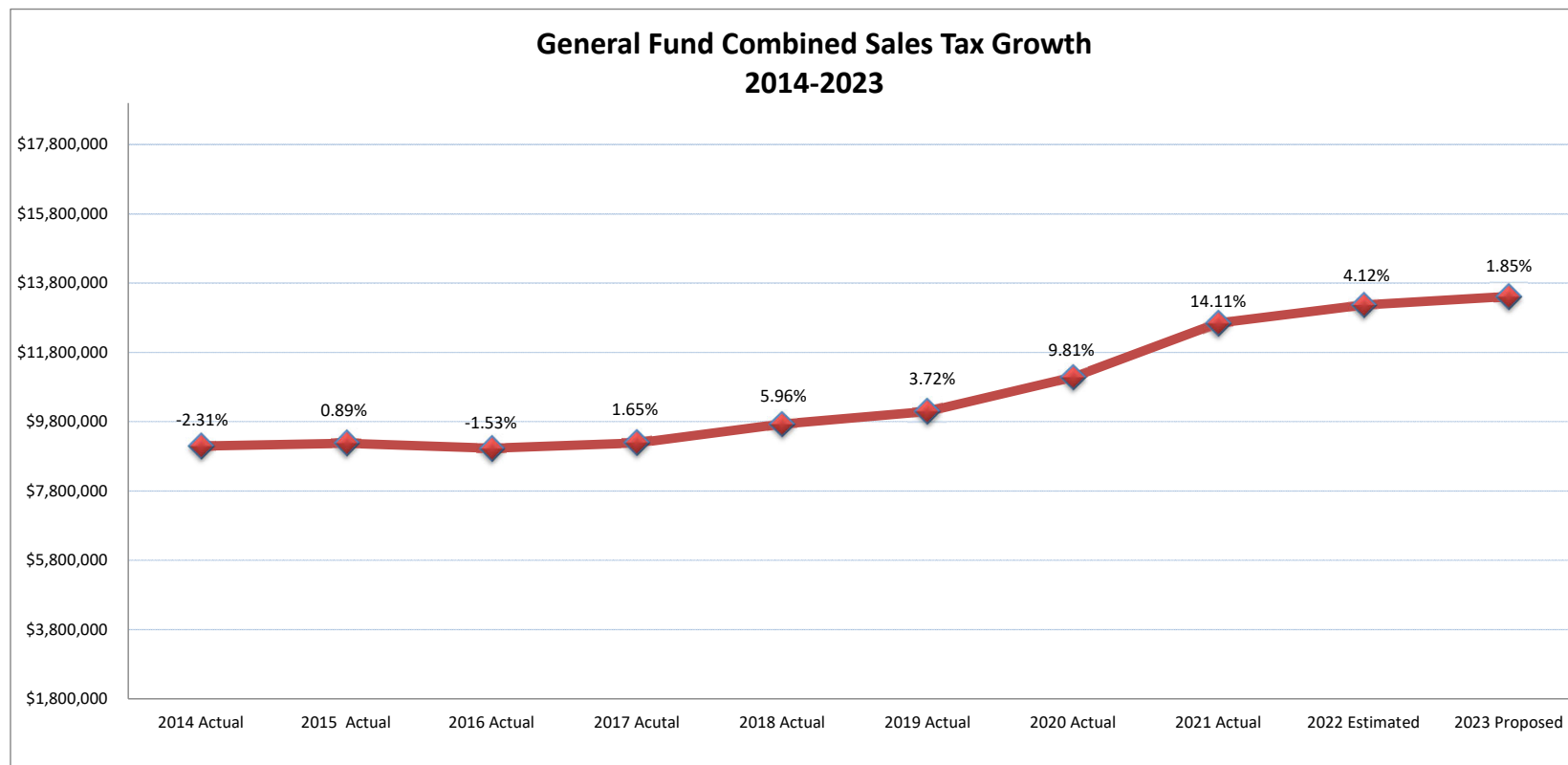
STATEMENT OF REVENUE

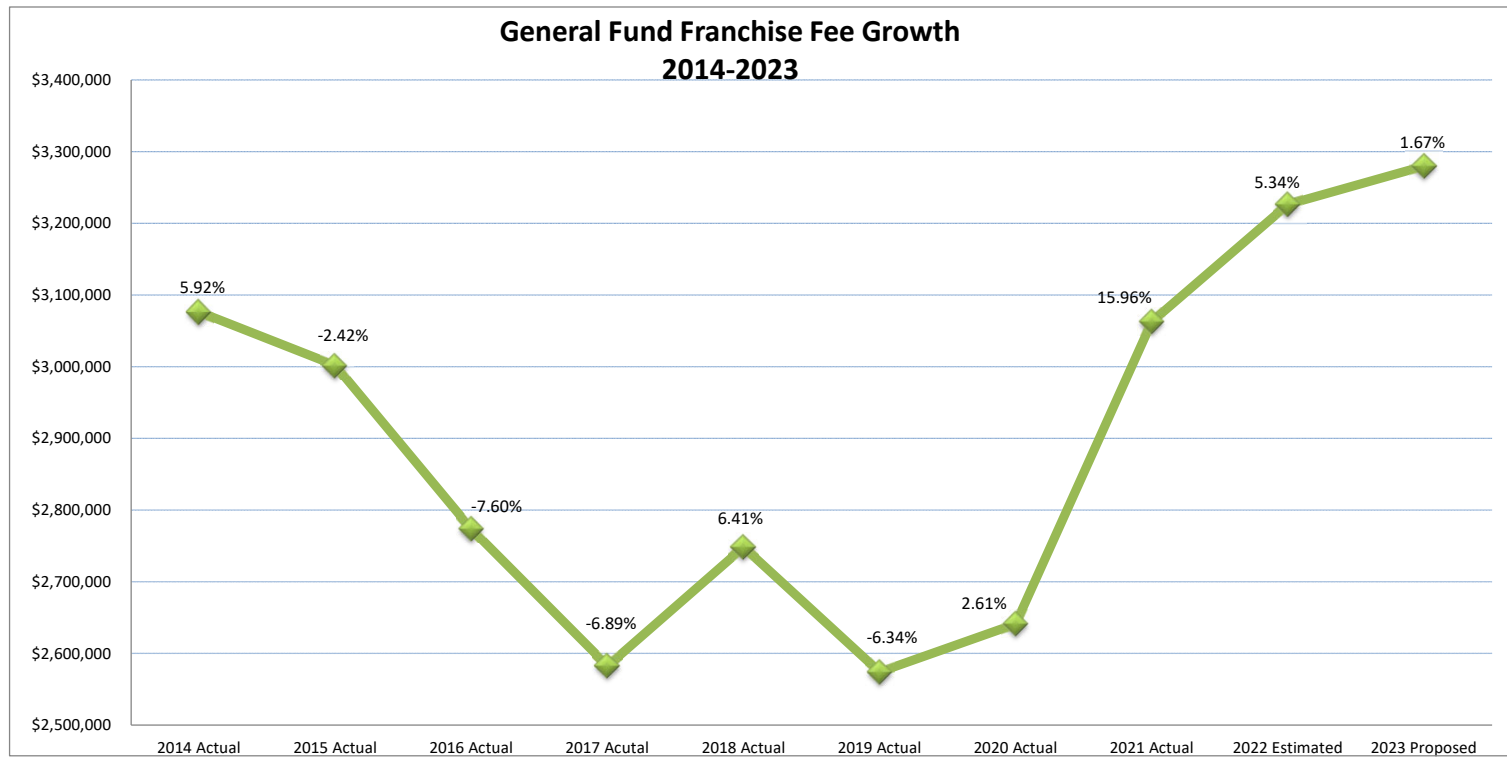
General Fund

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
40509 INTERFUND				
49201 PUBLIC WORKS FUND	477,748	300,000	300,000	304,500
49209 POLICE FUNDS	14,075	5,518	5,518	10,273
49401 CAPITAL IMPROVEMENT FUND	15,000	17,500	15,000	15,000
49615 JUDGES PENSION FUND	6,260	5,881	4,857	4,915
TOTAL	513,083	328,899	325,375	334,688
40510 ANIMAL SHELTER				
43030 ANIMAL LICENSES	0	0	1,100	1,100
44300 TEXARKANA, TEXAS	750	0	0	0
44350 TEXARKANA, ARKANSAS	51,030	105,000	45,000	48,000
44405 FUNDING-OUTLYING CITIES	4,590	7,000	600	4,500
46012 ADOPTION FEES	13,483	8,000	10,000	10,500
46013 REDEMPTION FEES	1,269	1,450	9,500	3,000
46014 SURRENDER FEES	7,302	5,300	1,500	3,000
46015 OTHER FEES	19,955	27,900	29,000	25,000
47508 ARKANSAS STATE GRANT	117	130	120	130
48200 MISCELLANEOUS	2,537	1,900	198	1,300
48400 DONATIONS	1,020,569	20,000	16,000	16,000
48500 SALE OF PROPERTY	0	0	255	0
TOTAL	1,121,602	176,680	113,273	112,530
GRAND TOTAL	23,279,807	23,285,408	23,953,208	22,834,041

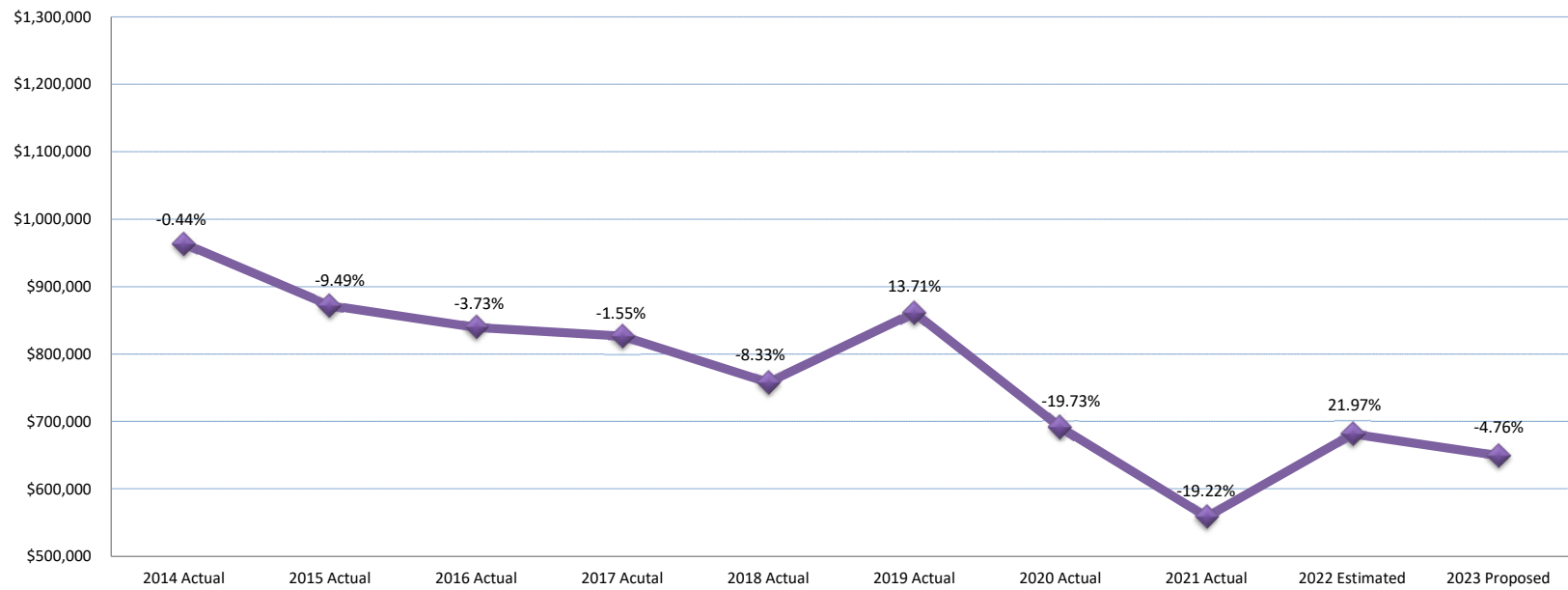
General Fund General Property Tax Growth 2014 - 2023







General Fund Fines & Forfeitures Growth 2014-2023



SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
EXPENDITURES				
ADMINISTRATION - 1 PART TIME & 3 FULL TIME EMPLOYEES				
PERSONNEL	358,729	308,045	296,152	316,546
CONTRACTUAL SERVICES	51,752	46,959	75,982	43,129
MAINTENANCE	17,152	200	20,100	17,000
SUPPLIES	9,464	6,500	7,000	7,000
OTHER	(19,019)	(18,574)	(21,574)	(21,574)
TOTAL ADMINISTRATION	418,078	343,130	377,660	362,101
FINANCE - 9 FULL TIME EMPLOYEES				
PERSONNEL	555,823	626,110	586,615	662,199
CONTRACTUAL SERVICES	138,022	154,231	162,351	152,291
MAINTENANCE	0	100	0	0
SUPPLIES	10,171	10,400	16,900	11,000
OTHER	(155,094)	(166,674)	(159,574)	(160,074)
CAPITAL OUTLAY	0	0	0	150,000
TOTAL FINANCE	548,922	624,167	606,292	815,416
CITY CLERK - 2 FULL TIME EMPLOYEES				
PERSONNEL	170,682	191,523	182,549	190,259
CONTRACTUAL SERVICES	17,893	21,985	23,483	28,033
SUPPLIES	1,216	4,100	3,900	4,000
OTHER	(178)	0	(10)	0
TOTAL CITY CLERK	189,613	217,608	209,922	222,292
BOARD OF DIRECTORS				
PERSONNEL	4,160	4,285	4,285	4,414
CONTRACTUAL SERVICES	146,201	161,187	157,090	157,764
SUPPLIES	13,458	3,220	2,000	2,000
OTHER	396	0	0	0
CAPITAL OUTLAY	8,100	0	0	0
TOTAL BOARD OF DIRECTORS	172,315	168,692	163,375	164,178
COURT - 5 FULL TIME EMPLOYEES				
PERSONNEL	167,237	219,986	195,927	206,137
CONTRACTUAL SERVICES	46,422	83,933	70,500	64,240
MAINTENANCE	0	200	150	150
SUPPLIES	7,614	13,100	18,100	12,500
TOTAL COURT	221,273	317,219	284,677	283,027
PROBATION - 1 PART TIME & 3 FULL TIME EMPLOYEES				
PERSONNEL	190,694	203,483	184,025	182,030
CONTRACTUAL SERVICES	8,070	9,637	9,726	9,557
MAINTENANCE	560	1,000	500	500
SUPPLIES	1,881	3,200	2,900	3,000
OTHER	600	600	600	600
TOTAL PROBATION	201,805	217,920	197,751	195,687

SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
POLICE - 1 PART TIME & 108 FULL TIME EMPLOYEES				
PERSONNEL	7,036,105	7,783,984	7,665,405	7,992,854
CONTRACTUAL SERVICES	274,065	425,669	443,957	487,122
MAINTENANCE	103,374	181,000	120,700	191,000
SUPPLIES	389,063	335,500	423,700	351,500
CAPITAL OUTLAY	356,866	365,000	365,000	219,500
OTHER	(84,146)	(112,521)	(55,346)	(73,368)
TOTAL POLICE	8,075,327	8,978,632	8,963,416	9,168,608
FIRE - 59 FULL TIME EMPLOYEES				
PERSONNEL	4,965,947	5,217,144	5,284,292	5,352,418
CONTRACTUAL SERVICES	86,548	121,559	101,269	132,150
MAINTENANCE	96,921	100,000	92,000	115,000
SUPPLIES	107,763	122,000	139,500	155,500
CAPITAL OUTLAY	355,218	392,166	861,556	360,000
OTHER	(8,866)	(5,050)	(8,145)	(5,050)
TOTAL FIRE	5,603,531	5,947,819	6,470,472	6,110,018
AGENCIES				
PERSONNEL/PROFESSIONAL SERVICES	844,431	1,173,626	1,358,972	1,438,046
CAPITAL OUTLAY	718,078	2,450,000	2,981,888	500,000
DEBT SERVICE	1,924,410	1,379,726	1,080,956	1,138,138
CONTRIBUTIONS	1,152,890	1,460,523	1,517,604	2,051,605
SERVICES	489,007	729,914	909,161	979,248
OTHER	1,775	305,870	0	450,000
SUPPLIES	0	0	34,154	0
MAINTENANCE	0	285,000	285,000	0
TOTAL AGENCIES	5,130,591	7,784,659	8,167,735	6,557,036
ANIMAL SHELTER & ANIMAL CONTROL - 1 PART TIME & 8 FULL TIME EMPLOYEES				
PERSONNEL	176,196	423,478	221,041	337,645
CONTRACTUAL SERVICES	219,533	66,125	168,771	113,429
MAINTENANCE	15,869	8,900	27,000	32,100
OTHER	3,079	0	180	25
SUPPLIES	100,872	78,500	56,350	70,600
CAPITAL OUTLAY	501,383	133,907	105,265	255,000
TOTAL ANIMAL SHELTER & ANIMAL CONTROL	1,016,932	710,910	578,607	808,799
FEDERAL JAG GRANT				
SUPPLIES	16,223	11,631	795	0
CONTRACTUAL SERVICES	4,678	0	0	0
TOTAL FEDERAL JAG GRANT	20,901	11,631	795	0
STOP SCHOOL VIOLENCE				
CONTRACTUAL SERVICES	4,989	0	380	0
SUPPLIES	35,275	20,448	31,845	0
TOTAL STOP SCHOOL VIOLENCE	40,264	20,448	32,225	0

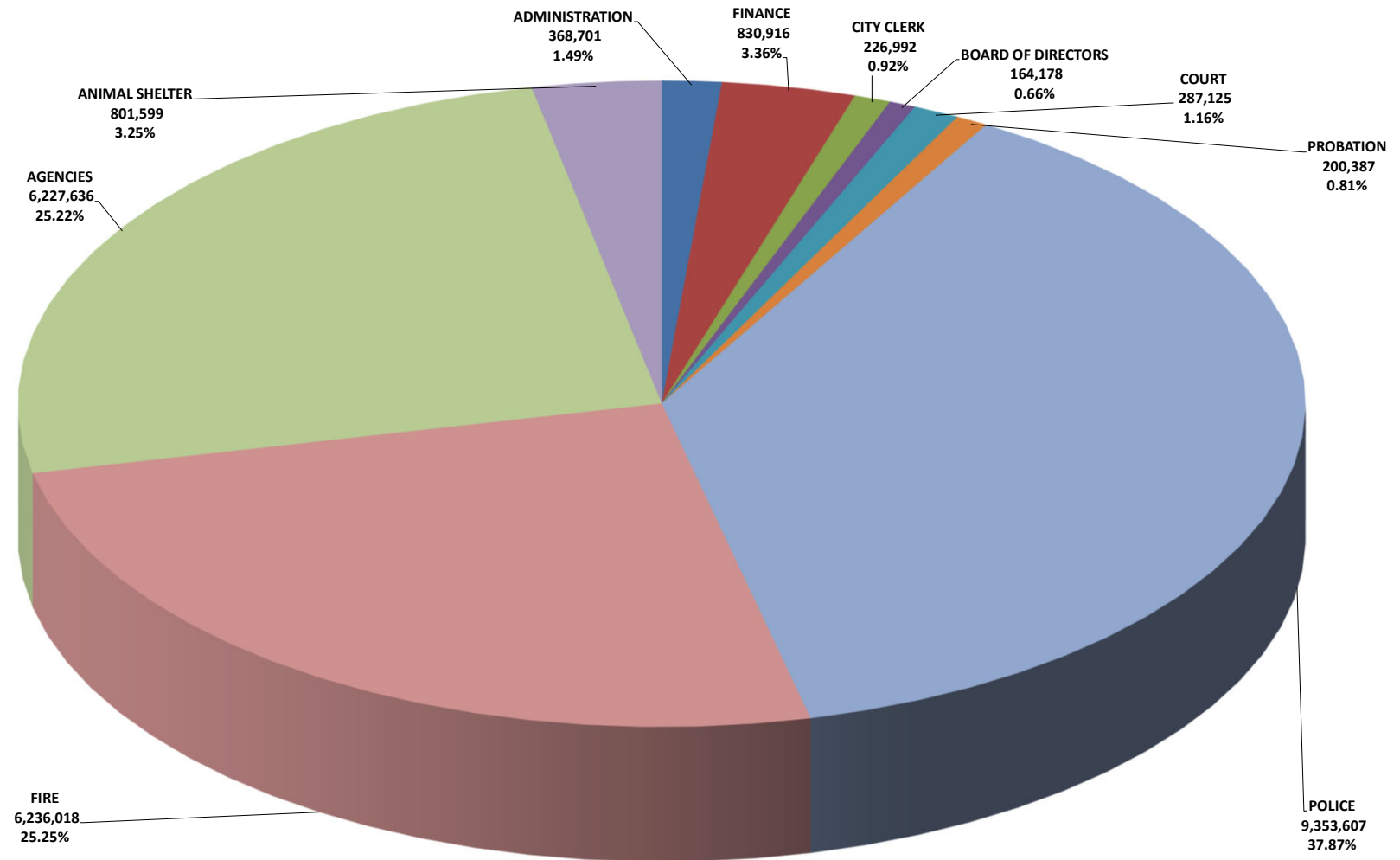
SUMMARY STATEMENT OF EXPENDITURES

General Fund
By Department

	<i>ACTUAL 2021</i>	<i>BUDGET 2022</i>	<i>ESTIMATED 2022</i>	<i>PROPOSED 2023</i>
BJA - CORONAVIRUS				
SUPPLIES	2,651	0	23,819	0
TOTAL BJA - CORONA VIRUS	2,651	0	23,819	0
TOTAL EXPENDITURES	21,642,203	25,342,835	26,076,746	24,687,163

General Fund - FY 2023

Summary of Expenditures by Department



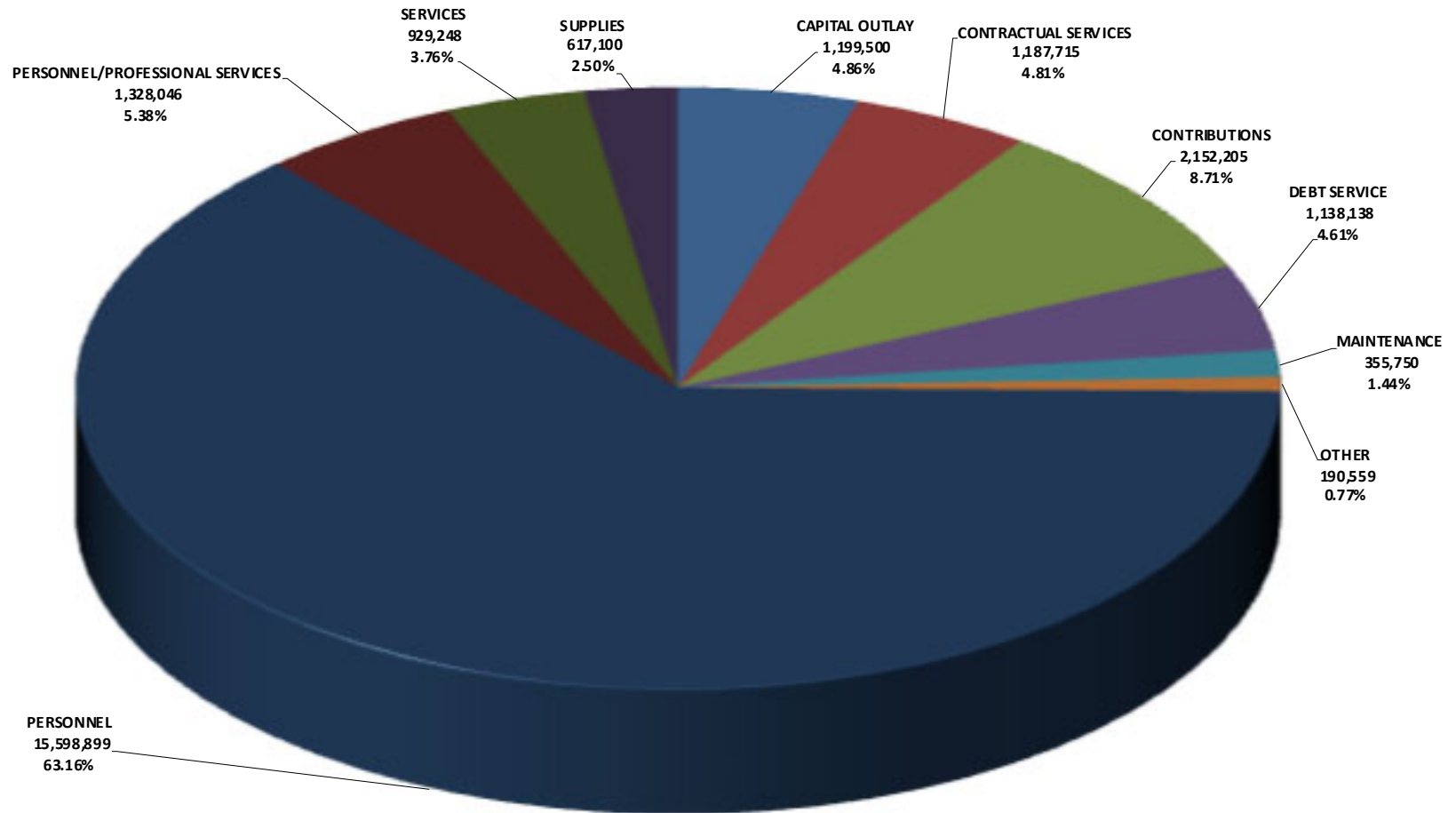
SUMMARY STATEMENT OF EXPENDITURES

General Fund

By Type

	<i>ACTUAL 2021</i>	<i>BUDGET 2022</i>	<i>ESTIMATED 2022</i>	<i>PROPOSED 2023</i>
CAPITAL OUTLAY	1,939,645	3,341,073	4,313,709	1,199,500
CONTRACTUAL SERVICES	998,173	1,091,285	1,213,509	1,187,715
CONTRIBUTIONS	1,152,890	1,460,523	1,517,604	2,152,205
DEBT SERVICE	1,924,410	1,379,726	1,080,956	1,138,138
MAINTENANCE	233,876	576,400	545,450	355,750
OTHER	(261,453)	3,651	(243,869)	190,559
PERSONNEL	13,625,573	14,978,038	14,620,291	15,598,899
PERSONNEL/PROFESSIONAL SERVICES	844,431	1,173,626	1,358,972	1,328,046
SERVICES	489,007	729,914	909,161	929,248
SUPPLIES	695,651	608,599	760,963	617,100
TOTAL EXPENDITURES	21,642,203	25,342,835	26,076,746	24,697,161

**General Fund - FY 2023
Summary of Expenditures by Type**



General Fund Expenditure Breakdown 2021-2023

	2021 ACTUALS		2022 ESTIMATES		2023 BUDGET	
Non Public Safety Salaries/Benefits:						
Administration	358,729	1.89%	296,152	1.56%	323,146	1.70%
Finance	555,823	2.93%	586,615	3.09%	677,699	3.57%
City Clerk	170,682	0.90%	182,549	0.96%	194,958	1.03%
Total Non Public Safety Salaries/Benefits:	1,085,234	5.72%	1,065,316	5.61%	1,195,803	6.30%
Non Public Safety Operation Budget:						
Administration	59,349	0.31%	81,509	0.43%	45,555	0.24%
Finance	(6,901)	-0.04%	19,677	0.10%	153,217	0.81%
City Clerk	18,931	0.10%	27,373	0.14%	32,034	0.17%
Board of Directors	172,315	0.91%	163,375	0.86%	164,178	0.86%
Agencies (excluding debt)	1,469,380	7.74%	4,775,725	25.16%	2,572,033	13.55%
Total Non Public Safety Operation Budget:	1,713,074	9.03%	5,067,660	26.70%	2,967,017	15.63%
Total Non Public Safety:	2,798,308	12.93%	6,132,976	23.52%	4,162,820	16.86%
Public Safety Salaries/Benefits:						
Court	167,237	0.88%	195,927	1.03%	210,235	1.11%
Probation	190,694	1.00%	184,025	0.97%	186,730	0.98%
Police	7,036,105	37.07%	7,665,405	40.38%	8,177,853	43.08%
Fire	4,965,947	26.16%	5,284,292	27.84%	5,478,418	28.86%
Animal Shelter/Control	176,196	0.93%	221,041	1.16%	345,445	1.82%
Total Public Safety Salaries/Benefits:	12,536,179	57.92%	13,550,690	51.96%	14,398,681	58.30%
Public Safety Operation Budget:						
Court	54,036	0.28%	88,750	0.47%	76,890	0.41%
Probation	11,111	0.06%	13,726	0.07%	13,657	0.07%
Police	1,039,222	5.47%	1,298,011	6.84%	1,175,755	6.19%
Fire	637,584	3.36%	1,186,180	6.25%	757,600	3.99%
Animal Shelter/Control	840,736	4.43%	357,566	1.88%	456,154	2.40%
Police Pension Fund	500,705	2.64%	515,000	2.71%	546,000	2.88%
CID Secretary (split with Texarkana, TX)	26,816	0.14%	0	0.00%	0	0.00%
Bi State Contribution	1,147,890	6.05%	1,437,604	7.57%	1,613,017	8.50%
Code Red Services	18,850	0.10%	9,063	0.05%	9,063	0.05%
E-911 Payments	18,540	0.10%	18,540	0.10%	18,540	0.10%
Crimestoppers Coordinator	24,000	0.13%	24,000	0.13%	24,000	0.13%
Federal JAG Grant	20,901	0.11%	795	0.00%	0	0.00%
Stop School Violence	40,264	0.21%	32,225	0.17%	0	0.00%
BJA - Coronavirus Funding	2,651	0.01%	23,819	0.13%	0	0.00%
Total Public Safety Operation Budget:	4,383,306	23.09%	5,005,279	26.37%	4,690,676	24.71%
Total Public Safety:	16,919,485	78.18%	18,555,969	71.16%	19,089,357	77.29%

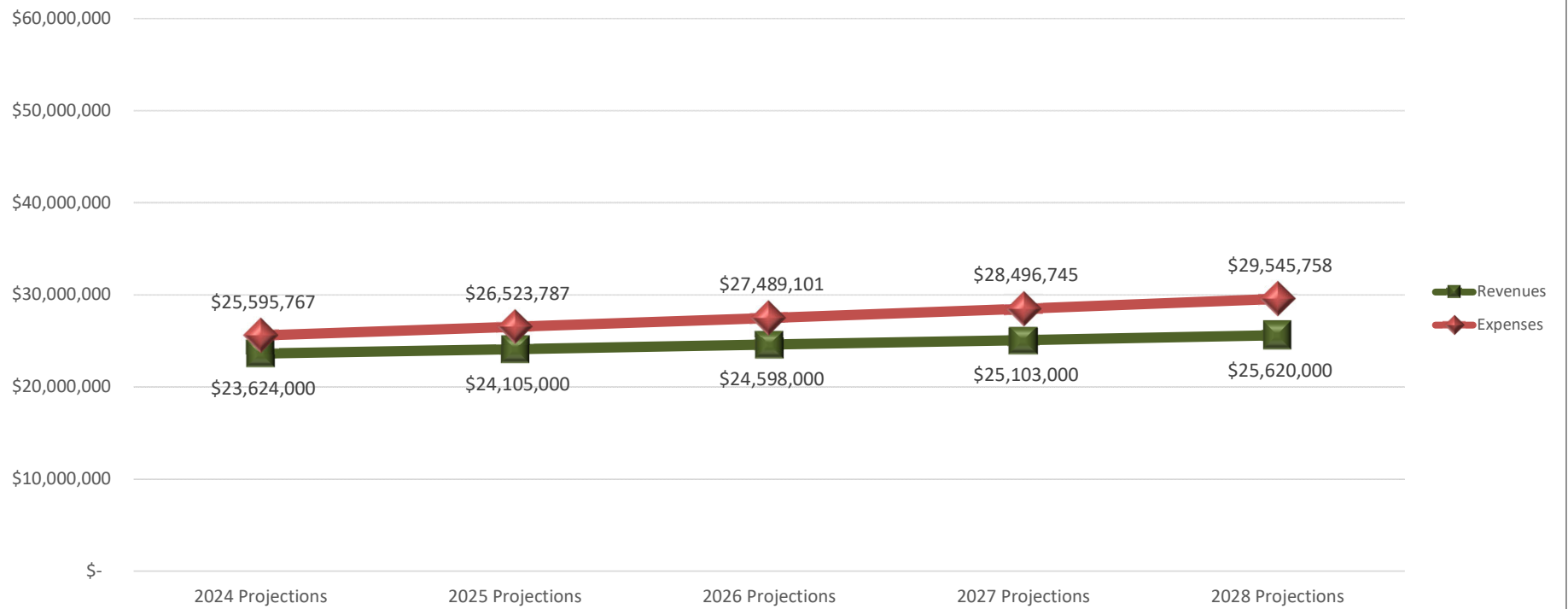
Debt:						
S/T Financing - Principal	709,002	3.74%	100,923	0.53%	135,112	0.71%
S/T Financing - Interest	17,614	0.09%	6,019	0.03%	7,657	0.04%
2018 Franchise Fee Bond	204,800	1.08%	206,566	1.09%	205,031	1.08%
2021 Franchise Fee Bond	686,148	3.61%	767,448	4.04%	790,338	4.16%
2020 PFB LRB Repayment	306,846	1.62%	306,846	1.62%	306,846	1.62%
Total Debt:	1,924,410	10.14%	1,387,802	7.31%	1,444,984	7.61%
Total General Fund Expenditures:	21,642,203	100.00%	26,076,746	100.00%	24,697,159	100.00%

General Fund 2024-2028 Projections

	2024 Projections	2025 Projections	2026 Projections	2027 Projections	2028 Projections
Revenues					
General Property Tax	\$ 3,059,000	\$ 3,128,000	\$ 3,199,000	\$ 3,271,000	\$ 3,345,000
Sales & Other Taxes	\$ 13,809,000	\$ 14,061,000	\$ 14,317,000	\$ 14,578,000	\$ 14,844,000
Franchise Receipts	\$ 3,402,000	\$ 3,529,000	\$ 3,661,000	\$ 3,798,000	\$ 3,940,000
Licenses & Permits	\$ 66,000	\$ 70,000	\$ 75,000	\$ 80,000	\$ 85,000
From Other Governments	\$ 1,427,000	\$ 1,454,000	\$ 1,481,000	\$ 1,509,000	\$ 1,537,000
Fines & Forfeitures	\$ 651,000	\$ 653,000	\$ 655,000	\$ 657,000	\$ 659,000
Grants	\$ 393,000	\$ 393,000	\$ 393,000	\$ 393,000	\$ 393,000
Other Revenue	\$ 252,000	\$ 252,000	\$ 252,000	\$ 252,000	\$ 252,000
Interfund	\$ 427,000	\$ 427,000	\$ 427,000	\$ 427,000	\$ 427,000
Animal Shelter	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000	\$ 138,000
Total Revenues	\$ 23,624,000	\$ 24,105,000	\$ 24,598,000	\$ 25,103,000	\$ 25,620,000
% Change from Prior Year	3.46%	2.04%	2.05%	2.05%	2.06%
Expenses					
Administration	\$ 384,000	\$ 408,000	\$ 433,000	\$ 460,000	\$ 488,000
Finance	\$ 884,000	\$ 959,000	\$ 1,040,000	\$ 1,128,000	\$ 1,224,000
City Clerk	\$ 243,000	\$ 265,000	\$ 289,000	\$ 316,000	\$ 345,000
Board of Directors	\$ 171,000	\$ 178,000	\$ 185,000	\$ 192,000	\$ 200,000
Municipal Court	\$ 297,000	\$ 311,000	\$ 326,000	\$ 342,000	\$ 358,000
Probation Office	\$ 197,000	\$ 199,000	\$ 201,000	\$ 203,000	\$ 205,000
Police	\$ 9,487,000	\$ 9,817,000	\$ 10,158,000	\$ 10,511,000	\$ 10,876,000
Fire	\$ 6,377,000	\$ 6,656,000	\$ 6,947,000	\$ 7,251,000	\$ 7,568,000
Agencies	\$ 6,703,766	\$ 6,853,787	\$ 7,007,101	\$ 7,163,745	\$ 7,323,758
Animal Shelter	\$ 833,000	\$ 858,000	\$ 884,000	\$ 911,000	\$ 939,000
Federal Jag Grant	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Total Expenses	\$ 25,595,767	\$ 26,523,787	\$ 27,489,101	\$ 28,496,745	\$ 29,545,758
% Change from Prior Year	3.68%	3.63%	3.64%	3.67%	3.68%
Total	\$ (1,971,766)	\$ (2,418,786)	\$ (2,891,100)	\$ (3,393,744)	\$ (3,925,757)
% Change from Prior Year	6.40%	22.67%	19.53%	17.39%	15.68%

*Projections are based on the average increase of 5 prior years. Any anomalies are removed that may greatly affect the average

General Fund 2024-2028 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
- 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.



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:

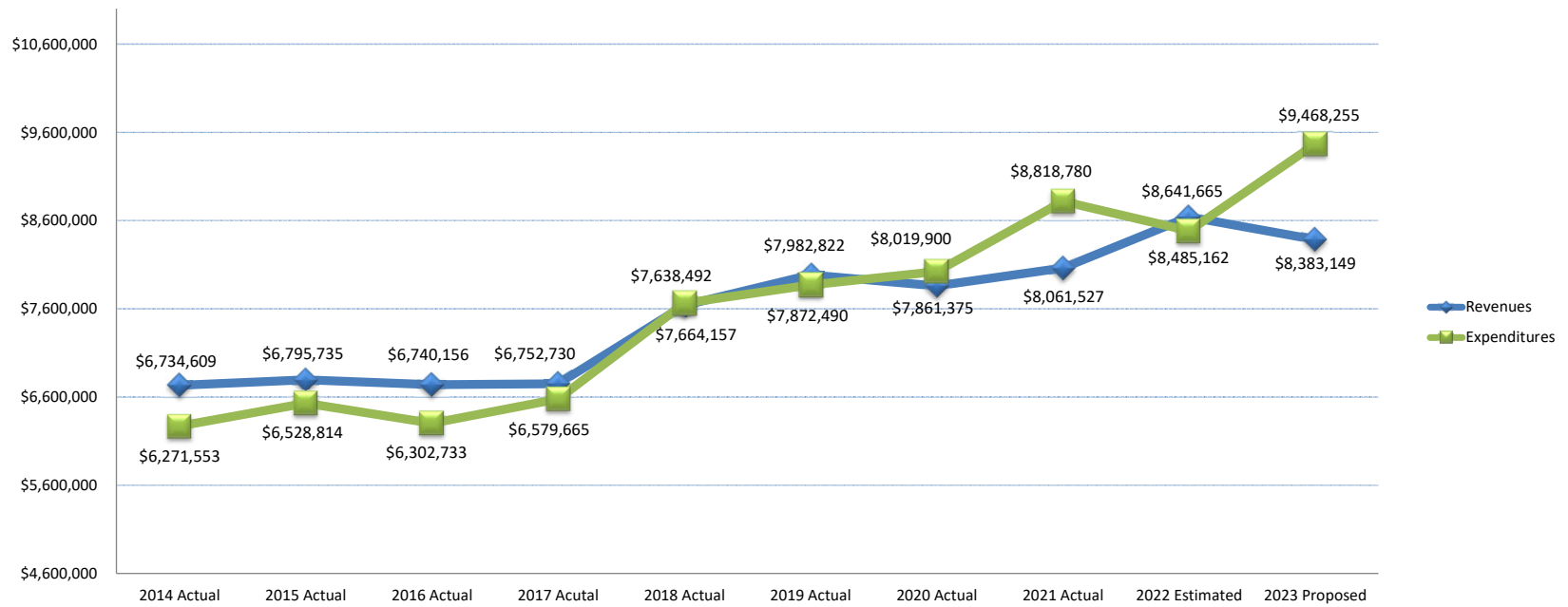
The focus of this division is to maintain and improve the accuracy of City mapping information and to provide the best possible mapping information to the citizens and businesses on zoning, lot size, flood plain, city limits, right-of-way, etc.



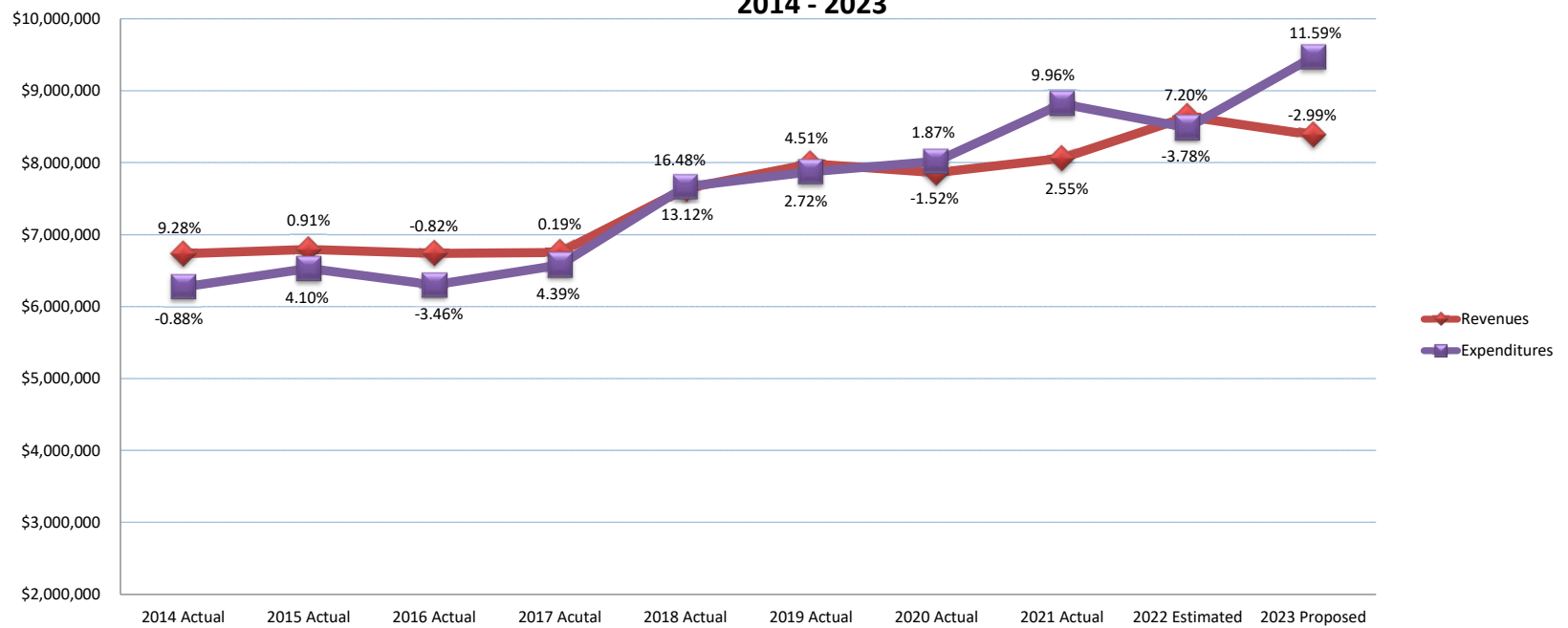
Public Works Fund Summary (201)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	1,335,606		578,353	934,856
<u>REVENUES</u>				
GENERAL PROPERTY TAX	119,057	127,000	120,900	125,000
WATER & SEWER	69,455	83,240	88,000	87,000
REFUSE	4,311,475	4,936,000	5,081,000	5,100,000
LICENSES & PERMITS	266,638	251,450	346,238	292,400
STATE TURNBACK	2,467,093	2,560,000	2,509,000	2,556,000
GRANT REVENUE	419,163	0	59,168	0
OTHER REVENUE	236,951	144,500	125,180	22,650
INTERFUND REVENUE	171,695	181,407	312,179	200,099
APPROPRIATED FUND BALANCE	0	0	0	1,085,106
TOTAL REVENUES	8,061,527	8,283,597	8,641,665	9,468,255
<u>EXPENDITURES</u>				
REFUSE	3,831,121	4,162,500	4,195,250	4,432,410
STREET	1,836,788	2,217,347	2,352,531	2,601,886
BUILDING MAINTENANCE	117,941	138,225	155,830	183,959
PARKS & RECREATION	929,720	540,284	568,484	(0)
ENVIRONMENTAL MAINTENANCE	144,830	211,325	198,764	356,358
PLANNING	139,275	163,711	140,044	157,125
CODE ENFORCEMENT	419,841	407,287	415,766	493,506
ENGINEERING	38,543	37,497	31,494	123,509
OTHER	1,157,244	422,088	213,000	975,000
ADC WORK RELEASE	203,477	246,379	213,999	144,503
TOTAL EXPENDITURES	8,818,780	8,546,643	8,485,162	9,468,255
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(757,252)		356,503	(0)
STORM WATER RESTRICTED RESERVE USED/ALLOCATED			200,000	150,000 150,250
ENDING FUND BALANCE	578,353		934,856	150,000
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				6

Public Works Revenues/Expenditures 2014 - 2023



Public Works Change in Revenues/Expenditures 2014 - 2023



SUMMARY STATEMENT OF REVENUE

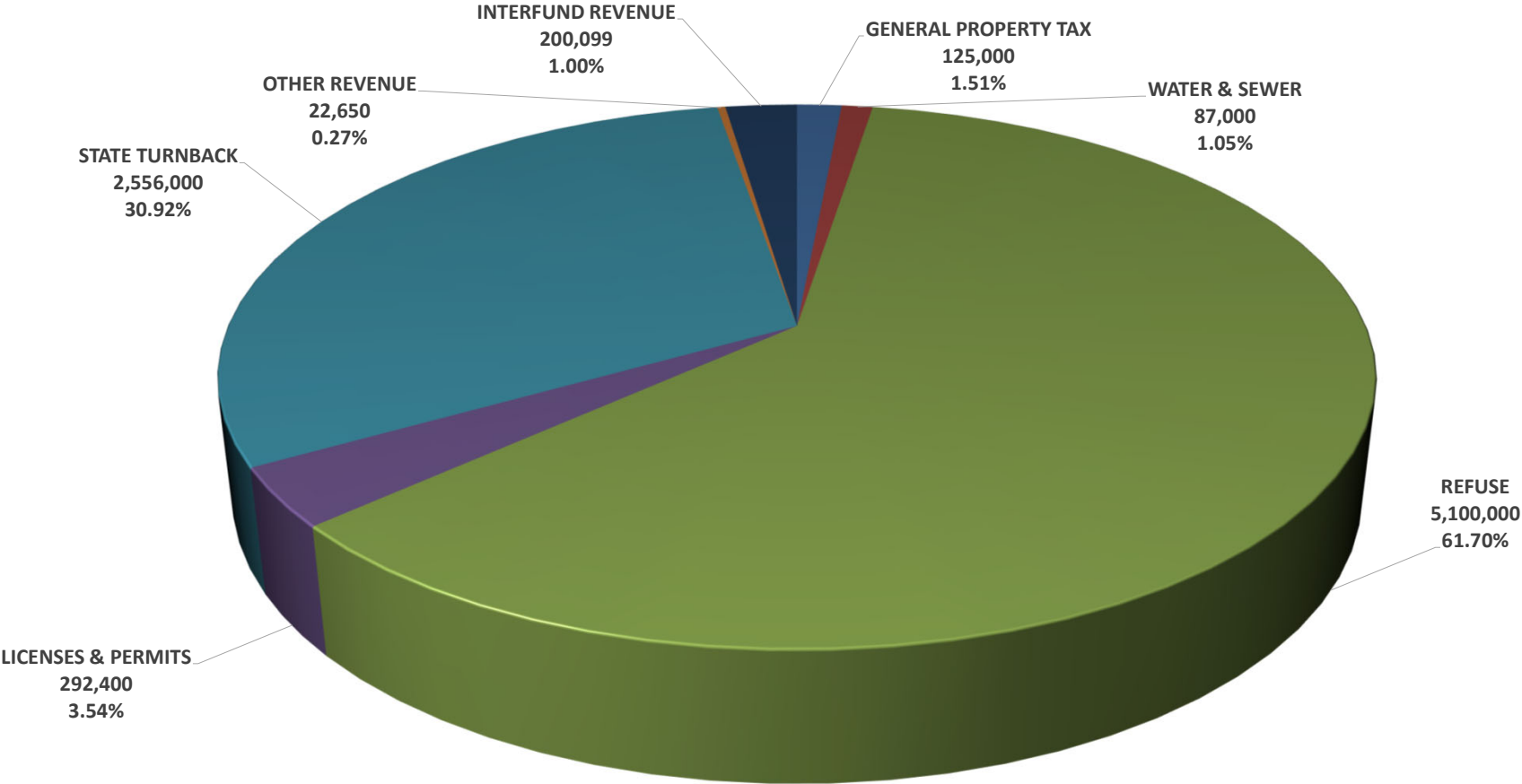
Public Works Fund

<i>ACTUAL</i>	<i>BUDGET</i>	<i>ESTIMATED</i>	<i>PROPOSED</i>
<i>2021</i>	<i>2022</i>	<i>2022</i>	<i>2023</i>

REVENUES

GENERAL PROPERTY TAX	119,057	127,000	120,900	125,000
WATER & SEWER	69,455	83,240	88,000	87,000
REFUSE	4,311,475	4,936,000	5,081,000	5,100,000
LICENSES & PERMITS	266,638	251,450	346,238	292,400
STATE TURNBACK	2,467,093	2,560,000	2,509,000	2,556,000
GRANT REVENUE	419,163	0	59,168	0
OTHER REVENUE	236,951	144,500	125,180	22,650
INTERFUND REVENUE	171,695	181,407	312,179	200,099
APPROPRIATED FUND BALANCE	0	0	0	1,085,106
TOTAL REVENUES	8,061,527	8,283,597	8,641,665	9,468,255

Public Works Fund - FY 2023
Summary of Revenues



STATEMENT OF REVENUE

Public Works Fund

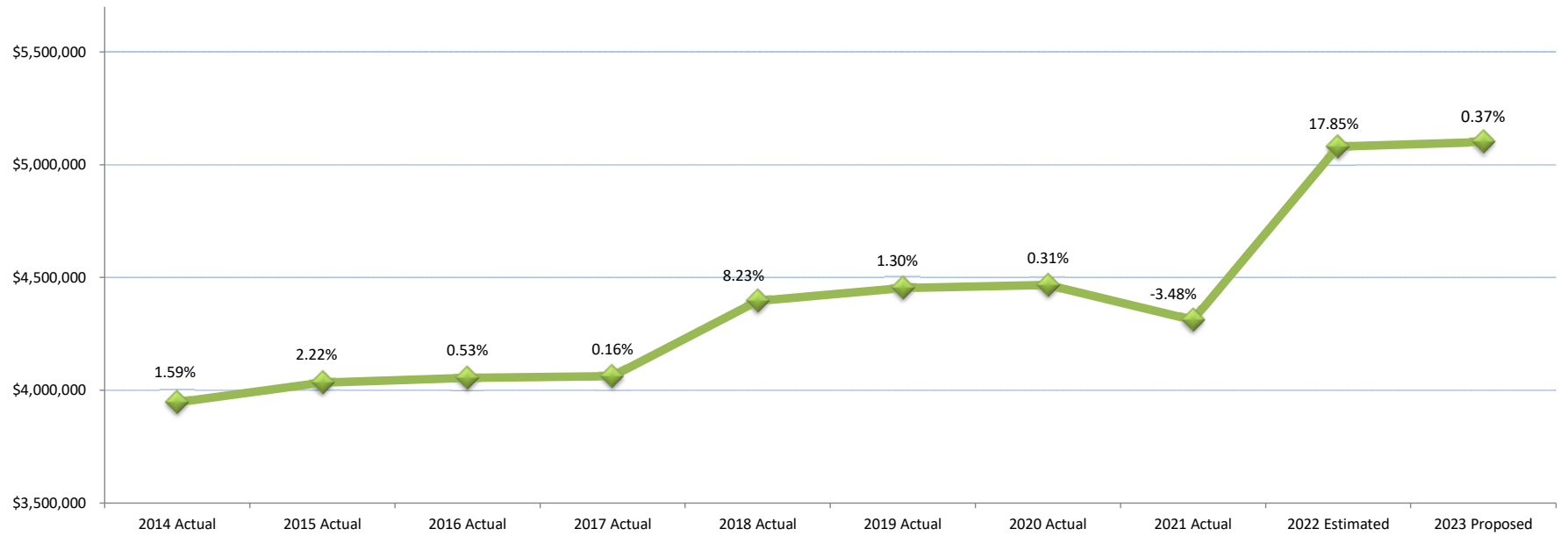
	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
40501 GENERAL PROPERTY TAX				
41000 CURRENT PROPERTY TAXES	105,695	117,000	111,000	115,000
41010 DELINQUENT PROP. TAXES	13,362	10,000	9,900	10,000
TOTAL	119,057	127,000	120,900	125,000
40512 REFUSE				
45900 REFUSE CHARGES	4,311,475	4,936,000	5,081,000	5,100,000
TOTAL	4,311,475	4,936,000	5,081,000	5,100,000
40511 WATER & SEWER				
45904 REFUSE-STORM WATER	69,455	83,240	88,000	87,000
TOTAL	69,455	83,240	88,000	87,000
40504 LICENSES & PERMITS				
43110 BUILDING PERMITS	182,856	172,800	248,000	203,000
43111 OCCUPANCY PERMITS	3,403	3,000	3,500	3,500
43112 DEMOLITION PERMITS	1,340	1,100	500	700
43120 ELECTRICAL PERMITS	19,448	15,000	18,500	18,000
43130 PLUMBING PERMITS	32,794	30,000	26,000	31,000
43140 ZONING PERMITS	2,040	2,400	2,000	2,000
43170 BILLBOARD PERMITS	3,519	14,500	28,788	14,500
43190 TREE PERMITS	0	0	300	700
43200 ENGINEERING FEES	7,215	5,000	6,900	7,000
43230 MOBILE VENDING PERMITS	3,650	2,650	1,750	2,000
43500 MISCELLANEOUS PERMITS	10,373	5,000	10,000	10,000
TOTAL	266,638	251,450	346,238	292,400
40513 STATE TURNBACK				
44000 STATE TURNBACK	1,455,533	1,480,000	1,482,000	1,501,000
44001 STATE 1/2 CENT TAX STREETS	818,179	875,000	846,000	873,000
44002 STATE WHOLESALE FUEL TX	193,381	205,000	181,000	182,000
TOTAL	2,467,093	2,560,000	2,509,000	2,556,000
40507 GRANT REVENUE				
47500 STATE GRANTS	332,700	0	0	0
47600 FEMA REIMBURSEMENT	0	0	9,168	0
47103 EDA GRANT - U OF A WAY	86,463	0	0	0
47900 MISC. GRANTS	0	0	50,000	0
TOTAL	419,163	0	59,168	0

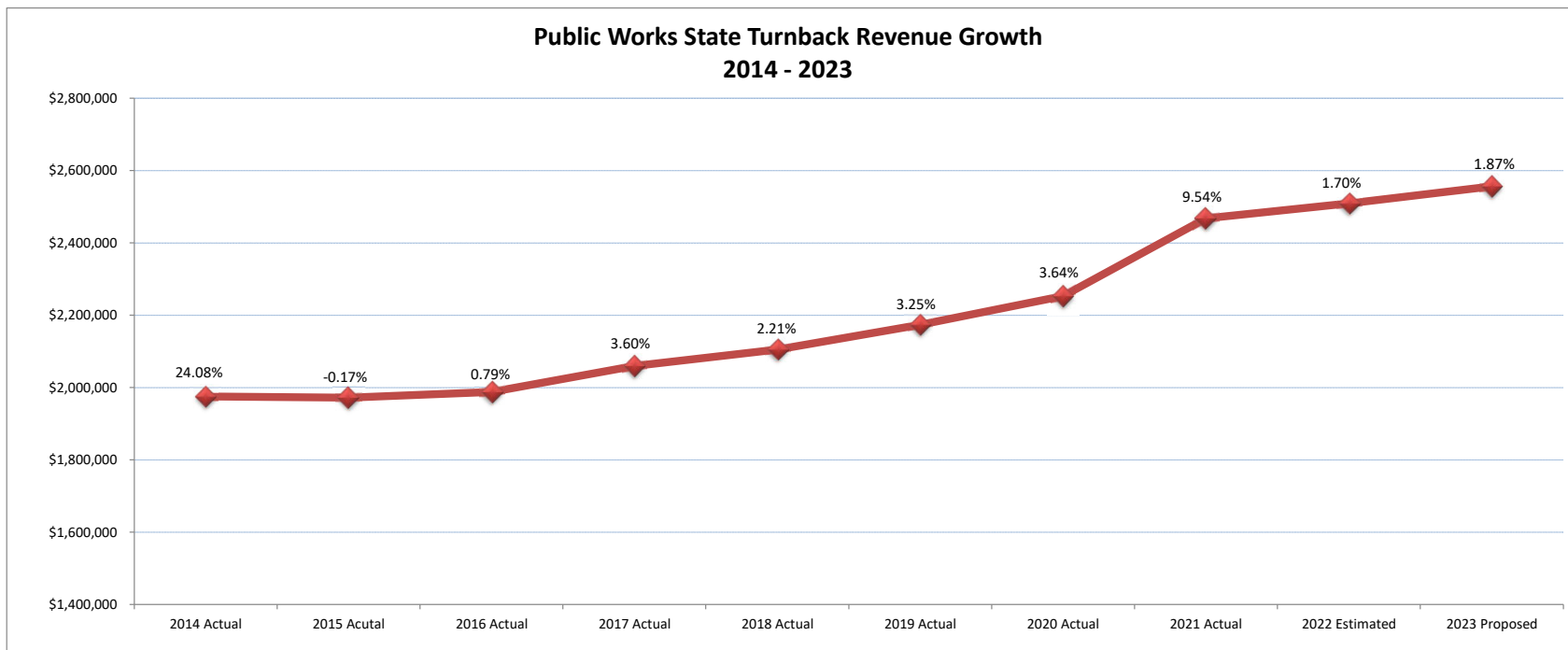
STATEMENT OF REVENUE

Public Works Fund

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
40508 OTHER REVENUE				
41250 SALES & USE TAX REFUND	709	400	1,200	1,000
43210 RECYCLING FEES-BULBS	162	0	0	0
43211 RECYCLING FEES - PAPER	1,574	1,200	1,500	1,500
43212 RECYCLING FEES - METAL	5,979	1,600	1,500	1,500
43220 DIAL-A-TRUCK FEES	585	700	400	500
48010 INTEREST EARNED	1,153	1,700	550	850
48100 PROGRAM FEES	0	0	4,350	0
48101 MEMBERSHIP DUES	0	0	3,450	0
48200 MISCELLANEOUS	1,657	1,600	2,000	1,800
48203 CONCESSIONS	0	0	100	0
48210 WEED LOTS	276	1,300	5,000	2,500
48400 DONATIONS	185,908	0	50,030	0
48510 INSURANCE PROCEEDS	21,346	0	0	0
48511 COST RECOVERY	0	13,000	27,000	13,000
48901 RENTAL RECOVERY	17,602	123,000	28,100	0
TOTAL	236,951	144,500	125,180	22,650
40509 INTERFUND REVENUE				
49101 GENERAL FUND	0	0	50,000	200,099
49203 CDBG	0	0	80,772	0
49602 A & P FUND	171,695	181,407	181,407	0
TOTAL	171,695	181,407	312,179	200,099
GRAND TOTAL	8,061,527	8,283,597	8,641,665	8,383,149

Public Works Refuse Revenue Growth 2014 - 2023





SUMMARY STATEMENT OF EXPENDITURES

Public Works Fund By Department

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
EXPENDITURES				
REFUSE				
PERSONNEL	46,364	0	0	0
CONTRACTUAL SERVICES	3,138,172	3,686,300	3,717,950	3,745,410
MAINTENANCE	22	2,000	1,100	1,600
SUPPLIES	54	1,200	1,200	1,400
CAPITAL OUTLAY	0	2,000	0	2,000
OTHER	646,509	471,000	475,000	682,000
TOTAL REFUSE	3,831,121	4,162,500	4,195,250	4,432,410
STREET - 19 FULL TIME EMPLOYEES , 5 ADC EMPLOYEES				
PERSONNEL	696,385	1,138,822	986,275	1,206,357
CONTRACTUAL SERVICES	523,672	549,525	508,715	545,634
MAINTENANCE	57,943	20,000	64,300	66,500
SUPPLIES	356,536	362,500	508,100	488,500
CAPITAL OUTLAY	203,762	200,000	294,828	350,000
OTHER	(1,510)	(53,500)	(9,687)	(55,105)
TOTAL STREET	1,836,788	2,217,347	2,352,531	2,601,886
BUILDING MAINTENANCE - 1 FULL TIME EMPLOYEE				
PERSONNEL	53,145	55,928	55,892	59,295
CONTRACTUAL SERVICES	38,238	40,597	51,719	51,664
MAINTENANCE	7,803	600	1,300	1,800
SUPPLIES	18,755	21,100	22,500	31,200
CAPITAL OUTLAY	0	20,000	24,419	40,000
TOTAL BUILDING MAINTENANCE	117,941	138,225	155,830	183,959
PARKS & RECREATION				
PERSONNEL	266,105	359,290	394,178	0
CONTRACTUAL SERVICES	60,307	87,844	84,906	0
MAINTENANCE	8,181	3,600	5,000	0
SUPPLIES	102,593	87,200	69,400	0
CAPITAL OUTLAY	492,174	15,000	15,000	0
OTHER	360	(12,650)	0	0
TOTAL PARKS & RECREATION	929,720	540,284	568,484	(0)
ENVIRONMENTAL MAINTENANCE - 1 PART TIME & 3 FULL TIME EMPLOYEES				
PERSONNEL	131,244	173,525	153,864	183,508
CONTRACTUAL SERVICES	215	400	700	900
MAINTENANCE	5,246	5,000	11,500	12,750
SUPPLIES	18,103	32,400	32,700	159,200
CAPITAL OUTLAY	(9,978)	0	0	0
TOTAL ENVIRONMENTAL MAINTENANCE	144,830	211,325	198,764	356,358

PLANNING - 2 FULL TIME EMPLOYEES

PERSONNEL	130,270	140,817	124,289	135,446
CONTRACTUAL SERVICES	6,221	15,294	13,555	14,079
SUPPLIES	2,784	7,600	2,200	7,600
TOTAL PLANNING	139,275	163,711	140,044	157,125

CODE ENFORCEMENT - 6 FULL TIME EMPLOYEES

PERSONNEL	336,525	371,009	372,912	397,556
CONTRACTUAL SERVICES	16,717	16,678	21,184	23,850
MAINTENANCE	747	500	2,000	2,000
SUPPLIES	11,819	13,100	13,600	15,100
OTHER	54,033	6,000	6,070	55,000
TOTAL CODE ENFORCEMENT	419,841	407,287	415,766	493,506

ENGINEERING - 1 FULL TIME EMPLOYEE

PERSONNEL	0	0	0	68,445
CONTRACTUAL SERVICES	37,696	35,497	30,494	53,064
SUPPLIES	847	2,000	1,000	2,000
TOTAL ENGINEERING	38,543	37,497	31,494	123,510

OTHER STREET PROJECTS

MAINTENANCE	52,718	0	0	0
CAPITAL OUTLAY	1,104,526	422,088	213,000	975,000
TOTAL OTHE STREET PROJECTS	1,157,244	422,088	213,000	975,000

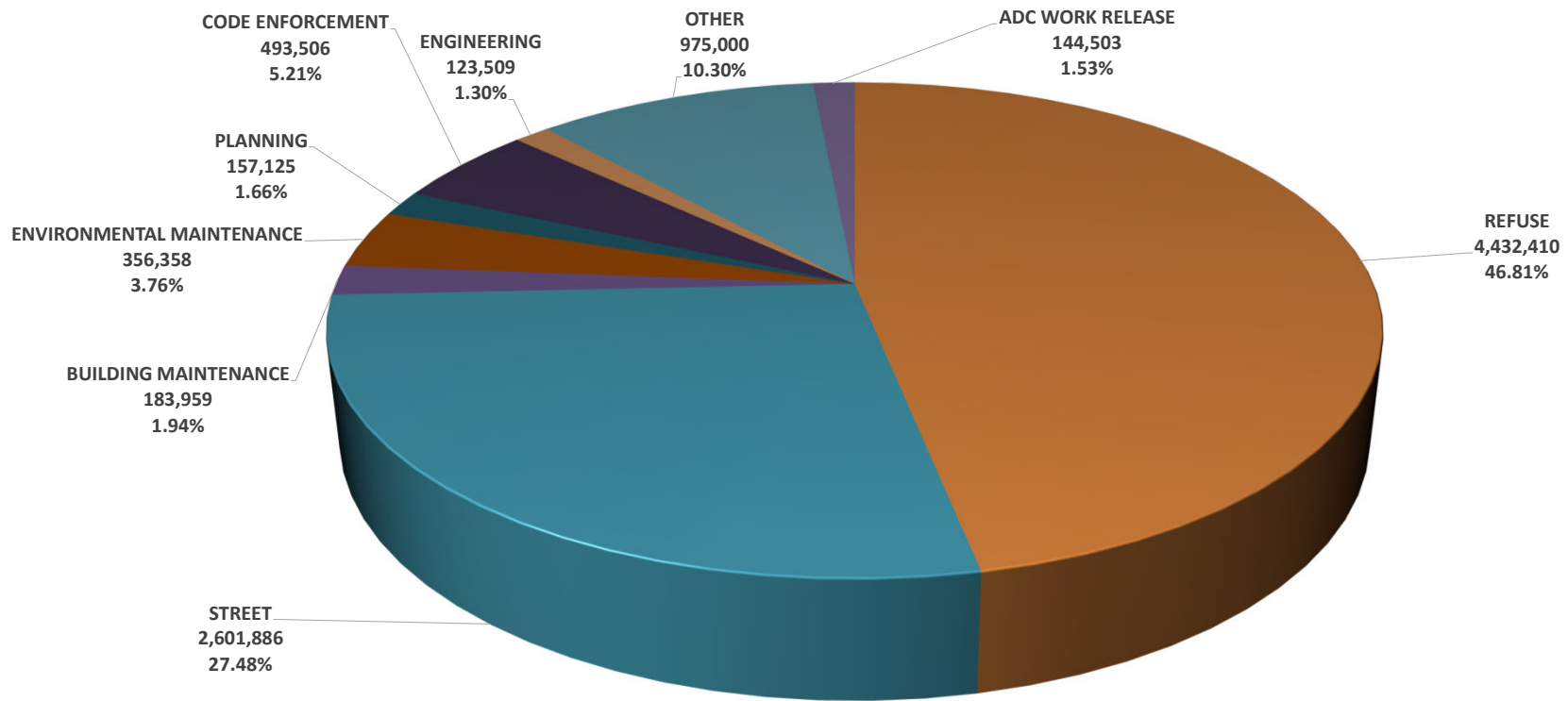
ADC WORK RELEASE - 9 ADC WORKERS

PERSONNEL	203,477	246,379	213,999	144,503
TOTAL ADC WORK RELEASE	203,477	246,379	213,999	144,503

TOTAL EXPENDITURES	8,818,780	8,546,643	8,485,162	9,468,255
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Public Works Fund - FY 2023

Summary of Expenditures by Department



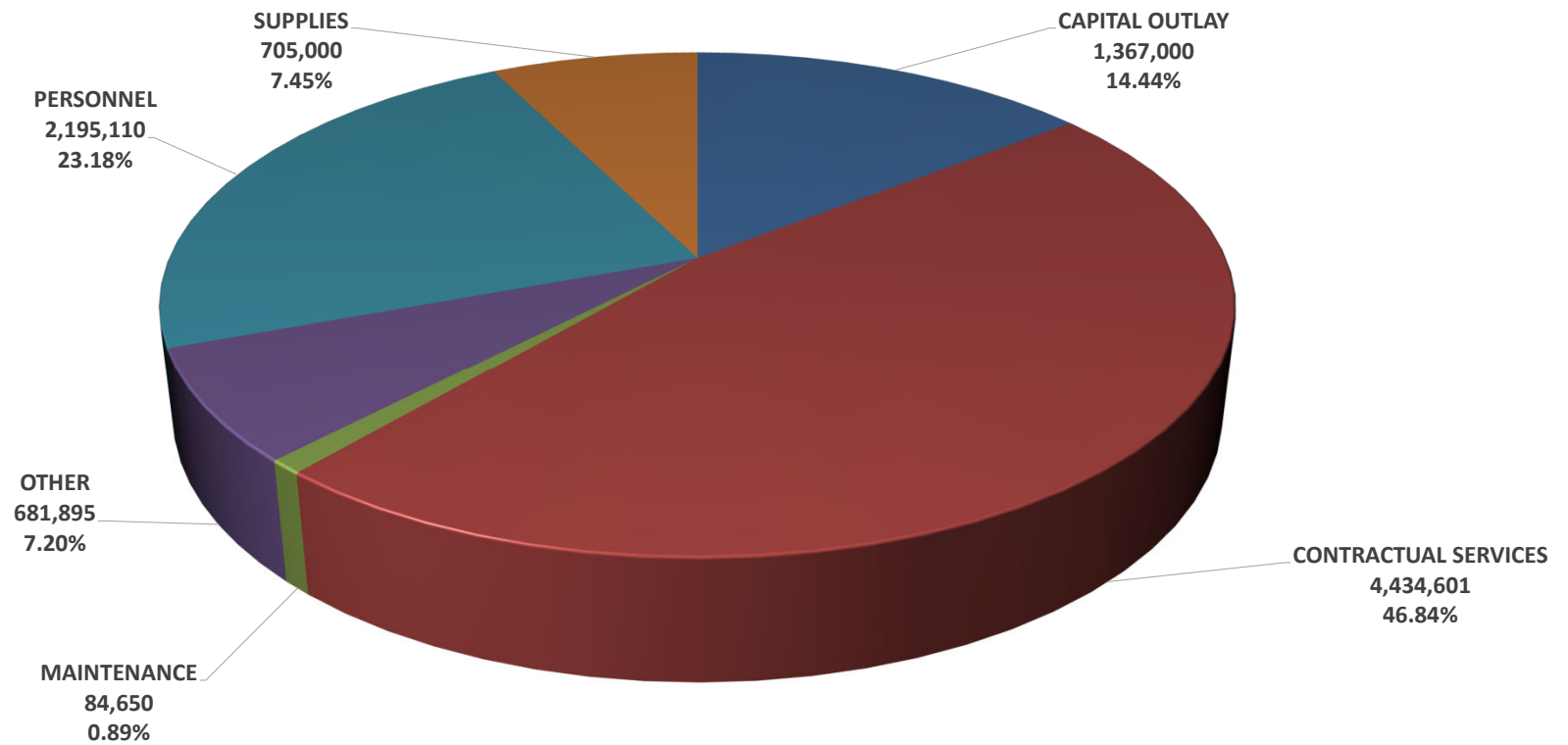
SUMMARY STATEMENT OF EXPENDITURES

Public Works Fund

By Type

	<i>ACTUAL</i> <i>2021</i>	<i>BUDGET</i> <i>2022</i>	<i>ESTIMATED</i> <i>2022</i>	<i>PROPOSED</i> <i>2023</i>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	1,790,484	659,088	547,247	1,367,000
CONTRACTUAL SERVICES	3,821,238	4,432,135	4,429,223	4,434,601
MAINTENANCE	132,660	31,700	85,200	84,650
OTHER	699,392	410,850	471,383	681,895
PERSONNEL	1,863,515	2,485,770	2,301,409	2,195,110
SUPPLIES	511,491	527,100	650,700	705,000
TOTAL EXPENDITURES	8,818,780	8,546,643	8,485,162	9,468,255

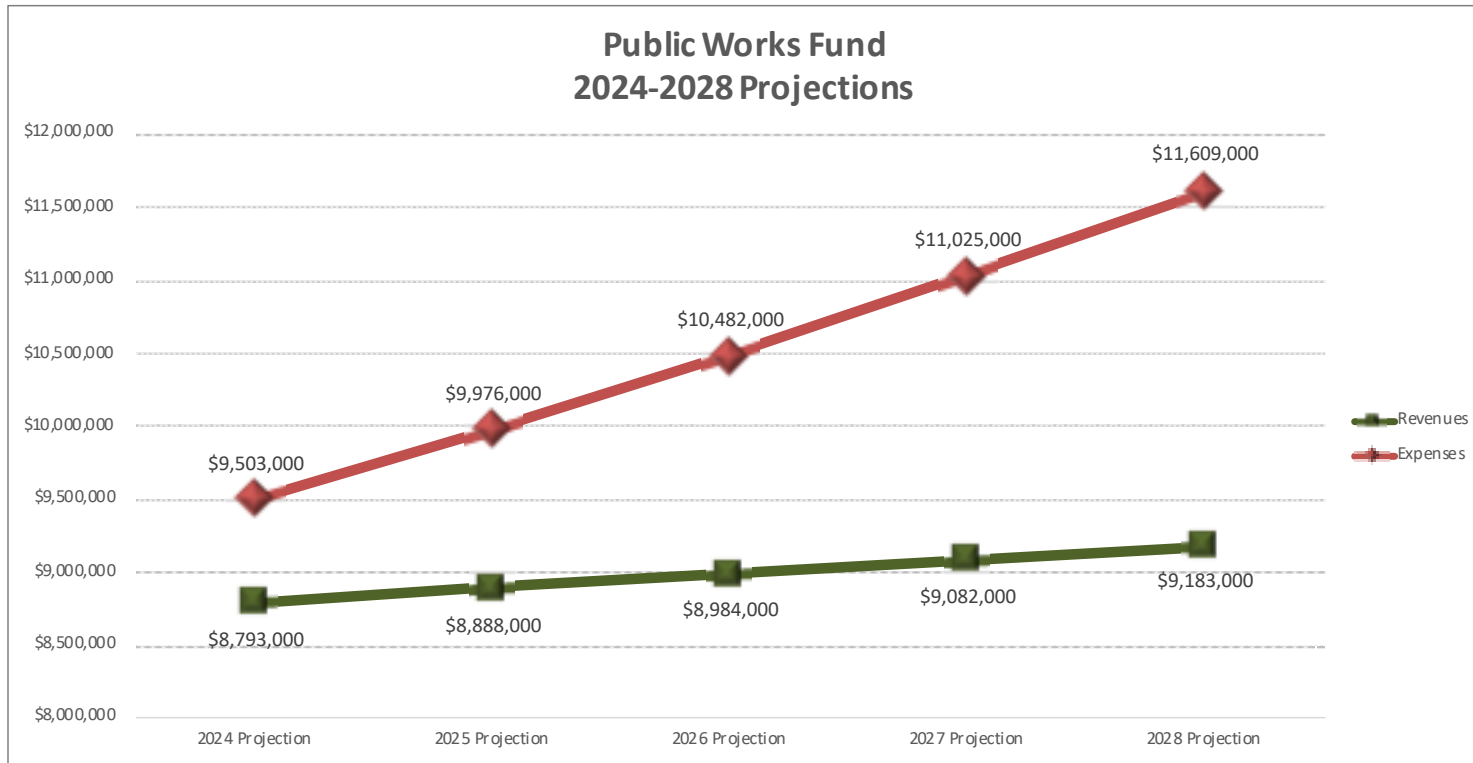
Public Works Fund - FY 2023 Summary of Expenditures by Type



Public Works Fund 2024 - 2028 Projections

	2024 Projection	2025 Projection	2026 Projection	2027 Projection	2028 Projection
Revenues					
General Property Tax	\$ 130,000	\$ 135,000	\$ 140,000	\$ 145,000	\$ 151,000
Refuse	\$ 5,134,000	\$ 5,168,000	\$ 5,202,000	\$ 5,236,000	\$ 5,271,000
Water and Sewer	\$ 88,000	\$ 89,000	\$ 90,000	\$ 91,000	\$ 92,000
Licenses and Permits	\$ 301,000	\$ 310,000	\$ 319,000	\$ 329,000	\$ 339,000
State Turnback	\$ 2,602,000	\$ 2,648,000	\$ 2,695,000	\$ 2,743,000	\$ 2,792,000
Grant Revenue	\$ 296,000	\$ 296,000	\$ 296,000	\$ 296,000	\$ 296,000
Other Revenue	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000	\$ 109,000
Interfund Revenue	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000
Total Revenues	\$ 8,793,000	\$ 8,888,000	\$ 8,984,000	\$ 9,082,000	\$ 9,183,000
% Change from Prior Year	6.375%	1.080%	1.080%	1.091%	1.112%
Expenses					
Refuse	\$ 4,558,000	\$ 4,687,000	\$ 4,819,000	\$ 4,955,000	\$ 5,095,000
Street	\$ 2,809,000	\$ 3,058,000	\$ 3,329,000	\$ 3,624,000	\$ 3,946,000
Building Maintenance	\$ 200,000	\$ 219,000	\$ 240,000	\$ 263,000	\$ 288,000
Environmental Maintenance	\$ 353,000	\$ 354,000	\$ 355,000	\$ 356,000	\$ 357,000
Planning	\$ 162,000	\$ 170,000	\$ 179,000	\$ 188,000	\$ 198,000
Code Enforcement	\$ 532,000	\$ 585,000	\$ 643,000	\$ 707,000	\$ 777,000
Engineering	\$ 125,000	\$ 129,000	\$ 133,000	\$ 137,000	\$ 141,000
Other	\$ 610,000	\$ 610,000	\$ 610,000	\$ 610,000	\$ 610,000
ADC Work Release	\$ 154,000	\$ 164,000	\$ 174,000	\$ 185,000	\$ 197,000
Total Expenses	\$ 9,503,000	\$ 9,976,000	\$ 10,482,000	\$ 11,025,000	\$ 11,609,000
% Change from Prior Year	1.62%	-95.02%	5.07%	5.18%	5.30%
Total	\$ (710,000)	\$ (1,088,000)	\$ (1,498,000)	\$ (1,943,001)	\$ (2,426,001)
% Change from Prior Year	-34.56%	53.24%	37.68%	29.71%	24.86%

*Projections are based on the average increase of 5 prior years.





C.D.B.G. Fund

Community Development Block Grant

PROGRAM DESCRIPTION:

Over the last fifteen 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 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 for LMI 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 fifteen years the Public Works Department has been meeting infrastructure and public service needs in the LMI areas and of LMI 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 present.



Community Development Block Grant

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	BUDGET 2023
BEGINNING FUND BALANCE	1,887		8,382	8,383
REVENUES				
SALES & USE TAX REFUND	191	0	30	0
FEDERAL GRANTS - CURRENT YEAR	396,580	629,975	177,745	315,524
FEDERAL GRANTS - PREVIOUS YEAR & COVID	0	0	157,226	301,852
PROGRAM INCOME C/Y	800	0	10,000	10,000
	397,571	629,975	345,001	627,376

EXPENDITURES

GRANT ADMINISTRATION	53,388	56,099	55,000	56,000
PUB FACILITIES IMPROVEMENTS	223,163	300,974	150,000	292,993
PUBLIC SERVICE	18,885	77,901	50,000	85,000
ECONOMIC DEVELOPMENT	55,000	60,000	20,000	0
HOUSING DEMOLITION	32,450	40,000	40,000	100,000
HOUSING	8,190	85,000	30,000	93,383
TOTAL BUDGET	391,076	619,974	345,000	627,376

GRANT ADMINISTRATION	53,388	56,099	55,000	56,000
PUB FACILITIES IMPROVEMENTS	223,163	300,974	150,000	292,993
PUBLIC SERVICE	18,885	77,901	50,000	85,000
ECONOMIC DEVELOPMENT	55,000	60,000	20,000	0
CLEARING AND HOUSING DEMOLITION	32,450	40,000	40,000	100,000
HOUSING	8,190	85,000	30,000	93,383



Parks & Recreation

Parks & Recreation

PROGRAM DESCRIPTION:

The Parks and Recreation Department strives to create a meaningful parks system that provides quality leisure and recreation 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 240 acres, 1 recreation facility, and 4 neighborhood centers.

PROGRAM FOCUS:

The Parks and Recreation Department'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 recreational programming, maintaining the parks trail system and other areas through scheduled cuttings, refuse collection, athletic field preparation and general all-round maintenance and cleaning, while also developing close working relations with local organizations to prepare the parks for upcoming events. The Parks Department also hosts several events at the recently remodeled Texarkana Recreation Center.



Parks & Recreation

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	0		0	0
REVENUES				
48100 PROGRAM FEES	0	0	0	5,000
48101 MEMBERSHIP FEES	0	0	0	5,000
48200 MISCELLANEOUS	0	0	0	0
48400 DONATIONS	0	0	0	0
48901 RENTAL RECOVERY	0	0	0	28,100
49101 GENERAL FUND	0	0	0	209,089
49201 PUBLIC WORKS FUND	0	0	0	150,250
49203 CDBG FUND	0	0	0	50,191
49602 A&P FUND	0	0	0	558,815
	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,006,445</u>

EXPENDITURES

PERSONNEL - 6 FULL TIME EMPLOYEES, 4 ADC EMPLOYEES	0	0	0	513,666
CONTRACTUAL SERVICES	0	0	0	101,479
SUPPLIES	0	0	0	179,300
CAPITAL OUTLAY	0	0	0	212,000
TOTAL BUDGET	0	0	0	1,006,445

PERSONNEL - 50507

51010 SALARIES - REGULAR	0	0	0	362,000
51020 LONGEVITY PAY	0	0	0	3,450
51050 TRAINING PAY	0	0	0	480
51090 OVERTIME	0	0	0	30,000
51200 F.I.C.A.	0	0	0	25,000
51300 MEDICARE	0	0	0	5,800
51400 RETIREMENT	0	0	0	39,500
51500 HOSPITALIZATION/LIFE	0	0	0	42,540
51600 WORKERS COMPENSATION	0	0	0	4,896
51850 TERMINATION PAY	0	0	0	0
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>513,666</u>

CONTRACTUAL SERVICES - 50502

52010 PROFESSIONAL SERVICES	0	0	0	5,000
52020 DATA PROCESSING	0	0	0	1,129
52022 DRUG TESTING/PHYSICALS	0	0	0	200
52040 PRINTING & DUPLICATING	0	0	0	1,000
52050 MAILING & DELIVERY	0	0	0	100
52060 UTILITY SERVICES	0	0	0	65,000
52070 COMMUNICATIONS	0	0	0	10,500
52080 DUES & SUBSCRIPTIONS	0	0	0	6,050
52090 ADVERTISING & PUBLICITY	0	0	0	500
52100 TRAVEL/TRAINING	0	0	0	10,000
52130 RENTAL OF EQUIPMENT	0	0	0	2,000
TOTAL	<u>0</u>	<u>0</u>	<u>0</u>	<u>101,479</u>

Parks & Recreation

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
SUPPLIES - 50510				
53020 OPERATING SUPPLIES	0	0	0	10,000
53030 FOOD	0	0	0	400
53050 CLOTHING & LINEN	0	0	0	2,500
53060 MINOR TOOLS & EQUIP	0	0	0	6,000
53070 MOTOR FUELS & LUBRICANT	0	0	0	26,000
53080 MATERIALS LAND/BUILDING	0	0	0	70,000
53081 MATERIALS FOR REC CENTER	0	0	0	47,000
53110 MATERIALS MACH/EQUIP	0	0	0	15,000
53120 MATERIALS BOTANICAL	0	0	0	2,400
TOTAL	0	0	0	179,300
CAPITAL OUTLAY - 50501				
54001 CAPITAL OUTLAY	0	0	0	95,000
54503 PARK EQUIPMENT	0	0	0	85,000
ARKANSAS MUNIICIPAL AUDITORIUM	0	0	0	32,000
TOTAL	0	0	0	212,000



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, American Rescue Act, 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.

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.

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.

Other Funds

American Rescue Act Fund

Revenue for the American Rescue Act Fund (ARPA) comes from a grant provided by the Federal Government in response to the COVID-19 public health emergency and is used to provide premium pay for essential workers, to provide relief from the reduction of revenue due to COVID-19, and to make necessary investments in water, sewer, or broadband infrastructure.

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)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	68,132		76,941	41,065
REVENUES				
46000 FINES & FORFEITURES	8,809	10,500	6,100	8,300
TOTAL	8,809	10,500	6,100	8,300
SUPPLIES				
53020 OPERATING SUPPLIES	0	41,976	41,976	49,365
TOTAL	0	41,976	41,976	49,365
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	8,809		(35,876)	(41,065)
ENDING FUND BALANCE	76,941		41,065	0
FUND BALANCE AS % OF REVENUES				

Police Funds (209)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	10,045		2,575	3,998
REVENUES				
46017 JAIL BOOKING FEE	5,202	5,350	7,400	6,375
46080 PUBLIC INTOX/DWI	1,401	1,600	1,600	1,600
47130 BODY ARMOR GRANT	10,175	19,482	12,620	0
TOTAL	16,778	26,432	21,620	7,975
EXPENDITURES				
53021 OPERATING BODY ARMOR GRANT	10,175	19,482	12,979	0
53024 OPER PUB INTOX/DWI	0	1,700	1,700	1,700
59101 GENERAL FUND	14,075	5,518	5,518	10,273
TOTAL	24,250	26,700	20,197	11,973
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(7,472)		1,423	(3,998)
ENDING FUND BALANCE	2,575		3,998	0

Narcotics Self-Sufficiency Fund (210)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	401		237	1,637
REVENUES				
46000 FINES & FORFEITURES	5,192	5,000	6,350	5,675
TOTAL	5,192	5,000	6,350	5,675
EXPENDITURES				
52085 OTHER FEES	504	550	500	550
58402 NARC GRANT MATCH	4,852	4,450	4,450	6,762
TOTAL	5,356	5,000	4,950	7,312
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(164)		1,400	(1,637)
ENDING FUND BALANCE	237		1,637	0
FUND BALANCE AS % OF REVENUES				

Domestic Violence Self-Sufficiency Fund (221)

	<i>ACTUAL 2021</i>	<i>BUDGET 2022</i>	<i>ESTIMATED 2022</i>	<i>PROPOSED 2023</i>
BEGINNING FUND BALANCE	1,508		2,352	170
REVENUES				
46000 FINES & FORFEITURES	3,370	3,200	3,200	3,200
TOTAL	3,370	3,200	3,200	3,200
EXPENDITURES				
58489 VAWA GRANT MATCH	2,526	5,382	5,382	3,370
TOTAL	2,526	5,382	5,382	3,370
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	844		(2,182)	(170)
ENDING FUND BALANCE	2,352		170	0

Bail Bond Fund (223)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	1,363		132	0
REVENUES				
46091 BAIL BOND FEES	4,100	4,500	4,500	4,500
46093 PR BONDS	925	1,100	500	900
TOTAL	5,025	5,600	5,000	5,400
EXPENDITURES				
58550 PARITY SALARY EXPENSE	6,256	6,006	5,133	5,400
TOTAL	6,256	6,006	5,133	5,400
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,231)		(133)	(0)
ENDING FUND BALANCE	132		0	(0)
FUND BALANCE AS % OF REVENUES				

North Texarkana Redevelopment District #1 (227)

	<i>ACTUAL 2021</i>	<i>BUDGET 2022</i>	<i>ESTIMATED 2022</i>	<i>PROPOSED 2023</i>
BEGINNING FUND BALANCE	946,118		1,088,170	1,220,680
REVENUES				
41000 CURRENT PROPERTY TAX	103,939	104,000	109,500	106,000
41010 DELINQUENT PROP. TAX	38,111	12,000	23,000	23,000
48010 INTEREST EARNED	2	15	10	10
TOTAL	142,052	116,015	132,510	129,010
EXPENDITURES				
54010 CAPITAL PROJECTS	0	0	0	0
TOTAL	0	0	0	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	142,052		132,510	129,010
ENDING FUND BALANCE	1,088,170		1,220,680	1,349,690

Public Safety Fund (228)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	4,736		4,869	1,711
REVENUES				
46000 FINES & FORFEITURES	133	200	270	235
TOTAL	133	200	270	235
EXPENDITURES				
53020 OPERATING SUPPLIES	0	3,428	3,428	1,946
TOTAL	0	3,428	3,428	1,946
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	133		(3,158)	(1,711)
ENDING FUND BALANCE	4,869		1,711	(0)

Front Street Project (231)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	10,625		9,293	7,493
REVENUES				
48206 EVENT PROCEEDS	0	0	0	0
TOTAL	0	0	0	0
EXPENDITURES				
CONTRACTUAL SERVICES	1,306	1,270	1,750	1,875
SUPPLIES	26	8,150	50	5,618
TOTAL BUDGET	1,332	9,420	1,800	7,493
CONTRACTUAL SERVICES				
52060 UTILITY SERVICES	806	770	1,250	1,375
52120 RENTAL OF LAND & BUILDING	500	500	500	500
TOTAL	1,306	1,270	1,750	1,875
SUPPLIES				
53020 OPERATING SUPPLIES	26	8,150	50	5,618
TOTAL	26	8,150	50	5,618
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,332)		(1,800)	(7,493)
ENDING FUND BALANCE	9,293		7,493	0

American Resuce Act Fund (233)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	0		(0)	(0)
REVENUES				
47002 AMERICAN RESCUE ACT FUNDS	372,455	3,957,884	195,386	6,212,488
TOTAL	372,455	3,957,884	195,386	6,212,488
SUPPLIES				
51013 SALARIES - OTHER	199,100	0	0	0
51200 F.I.C.A.	4,433	0	0	0
51300 MEDICARE	2,887	0	0	0
51400 RETIREMENT	153	0	0	0
52010 PROFESSIONAL SERVICES	0	620,774	0	620,774
54003 MISC STREET PROJECTS	0	0	0	0
54008 DRAINAGE IMPROVEMENTS	0	471,273	0	471,273
54234 WOODLAND STREET	0	390,000	0	390,000
54259 NIX CREEK DRAINAGE	0	1,724,190	0	1,724,190
54293 SANDERSON LN OVERLAY	0	456,000	0	456,000
54323 JEFFERSON AVE OVERLAY	0	220,000	0	220,000
54357 ROLLING RIDGE	0	436,000	0	436,000
54358 DUDLEY AVE	0	615,000	0	615,000
54359 STALLION DRIVE	0	138,000	0	138,000
54360 BOYD ROAD	0	680,000	0	680,000
58446 REGIONAL AIRPORT	0	656,637	195,386	461,251
58462 TEXARKANA WATER UTILITIES	165,882	0	0	0
59101 GENERAL FUND	0	0	0	0
59201 PUBLIC WORKS FUND	0	0	0	0
TOTAL	372,455	6,407,874	195,386	6,212,488
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(0)		(0)	0
ENDING FUND BALANCE	(0)		(0)	(0)
FUND BALANCE AS % OF REVENUES				

Library Fund (601)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	20,130		80,181	0
REVENUES				
41000 CURRENT PROPERTY TAX	353,207	325,000	343,000	344,000
41010 DELINQUENT PROPERTY TAX	47,498	31,000	39,000	40,000
47500 STATE GRANTS	72,238	72,000	78,010	74,230
48010 INTEREST EARNED	37	40	50	50
49101 GENERAL FUND	5,000	5,000	5,000	5,000
TOTAL	477,980	433,040	465,060	463,280
EXPENDITURES				
58425 LIBRARY CONTRIBUTION	327,496	361,040	467,231	389,050
58426 LIBRARY CONT-STATE GRT	90,433	72,000	78,010	74,230
TOTAL	417,929	433,040	545,241	463,280
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	60,051		(80,181)	0
ENDING FUND BALANCE	80,181		0	0
FUND BALANCE AS % OF REVENUES				

Judges Pension Fund (615)

	<i>ACTUAL 2021</i>	<i>BUDGET 2022</i>	<i>ESTIMATED 2022</i>	<i>PROPOSED 2023</i>
BEGINNING FUND BALANCE	1,292		(58)	0
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	505	550	500	500
59101 GENERAL FUND	6,260	5,881	4,857	4,915
TOTAL	6,765	6,431	5,357	5,415
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,350)		58	0
ENDING FUND BALANCE	(58)		0	0

Court Automation (705)

	ACTUAL 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	9,944		(14,282)	(2,409)
REVENUES				
46062 MONTHLY PAYMENT FEE	10,619	13,250	15,400	14,325
48010 INTEREST EARNED	5	30	20	25
41250 SALES & USE TAX REFUND	145	0	0	0
TOTAL	10,769	13,280	15,420	14,350
EXPENDITURES				
CONTRACTUAL SERVICES	21,816	0	0	0
SUPPLIES	11,822	0	0	0
OTHER	1,357	1,400	3,547	0
TOTAL BUDGET	34,995	1,400	3,547	0
CONTRACTUAL SERVICES				
52020 DATA PROCESSING	21,816	0	0	0
TOTAL	21,816	0	0	0
SUPPLIES				
52180 MAINTENANCE MACH/EQUIP	11,222	0	0	0
53020 OPERATING SUPPLIES	600	0	0	0
TOTAL	11,822	0	0	0
OTHER				
52085 OTHER FEES	1,357	1,400	3,547	0
TOTAL	1,357	1,400	3,547	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(24,226)		11,873	14,350
ENDING FUND BALANCE	(14,282)		(2,409)	11,941



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.

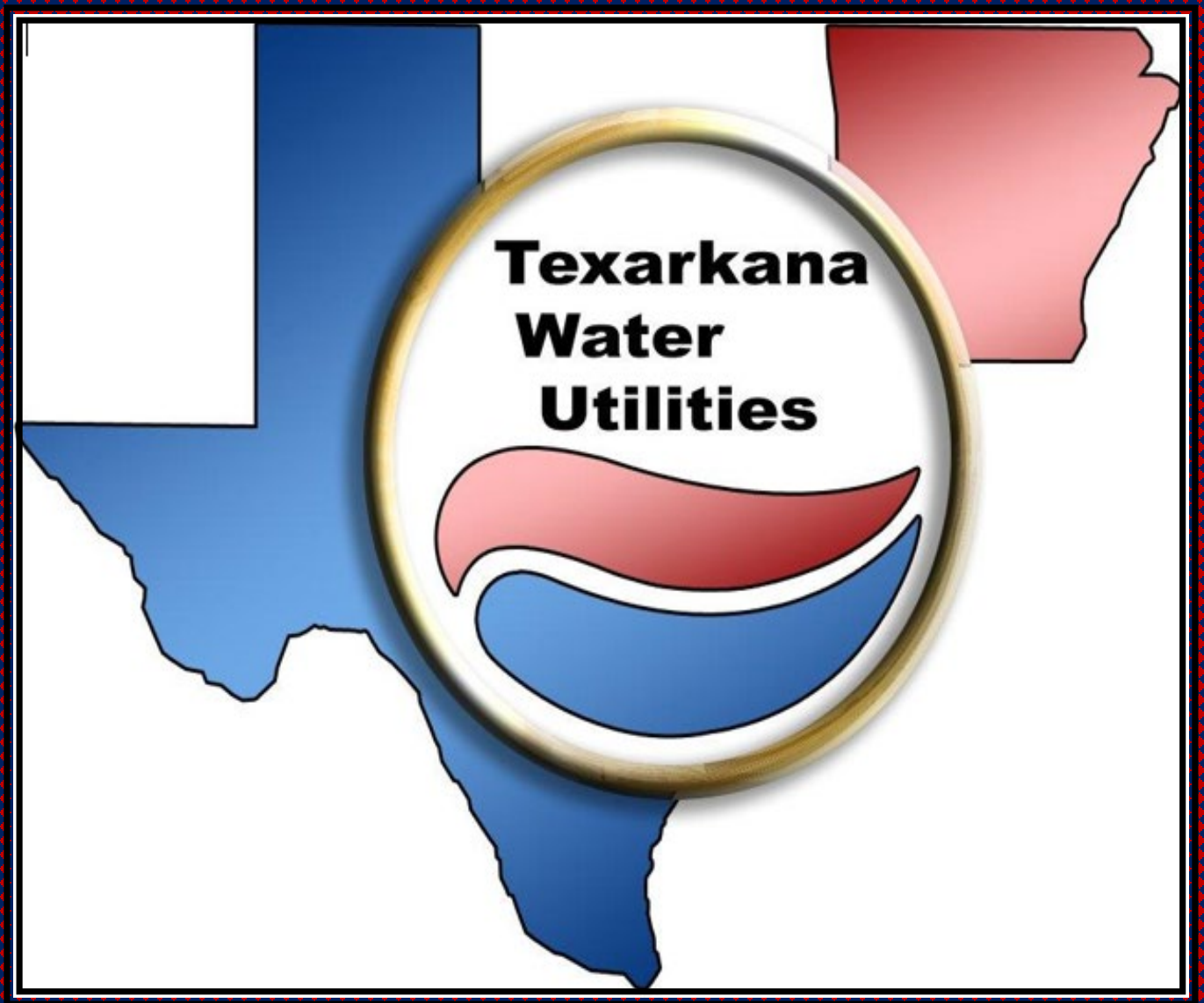
Legal uses of Hotel/Restaurant Gross Receipt Tax:

- * 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 2021	BUDGET 2022	ESTIMATED 2022	PROPOSED 2023
BEGINNING FUND BALANCE	349,693		988,421	725,663
REVENUES				
41120 RESTAURANT TAXES	590,371	498,000	555,000	570,000
41121 ADDL RESTAURANT TAXES	590,296	498,000	555,000	570,000
41130 HOTEL/MOTEL TAXES	116,152	93,000	130,000	140,000
41131 ADDL HOTEL/MOTEL TAXES	238,396	186,000	260,000	280,000
46019 PENALTIES	3,380	0	0	0
48010 INTEREST EARNED	345	350	500	500
TOTAL	1,538,940	1,275,350	1,500,500	1,560,500
EXPENDITURES				
52011 LEGAL SERVICES	3,100	0	15,000	15,000
52090 ADVERTISING & PUBLICITY	108,027	140,500	140,500	140,500
52130 RENTAL OF EQUIPMENT	212	0	0	0
53011 REC CENTER OPERATIONS	0	0	15,404	0
53012 PARK OPERATIONS	0	0	26,569	0
53060 MINOR TOOLS & EQUIP	24,241	0	0	0
53080 MATERIALS LAND/BUILDING	8,091	0	0	0
FRONT ST. PLAZA PROJECT	0	315,000	315,000	0
54303 TEXARKANA REC CENTER	2,714	25,000	9,596	57,000
54503 PARK EQUIPMENT	0	200,300	173,732	278,300
58428 FOUR STATE FAIR PROJECT	30,000	15,300	15,300	17,000
58432 CHAMBER OF COMMERCE	335	15,400	15,400	72,000
58433 MUSEUM	0	4,800	4,800	7,500
58437 BASEBALL ASSOCIATION	54,473	317,000	317,000	300,000
58455 WELCOME CENTER	0	3,950	3,950	3,500
58457 MAIN STREET TEXARKANA	0	13,800	13,800	28,000
58464 PARTNERSHIP FOR THE PATHWAY	0	7,000	7,000	7,400
58466 FINANCE ADMINISTRATION	45,000	50,000	50,000	50,000
58487 CONVENTION CENTER	150,000	150,000	150,000	150,000
58538 CITY BEAUTIFUL COMMISSION	2,550	12,300	12,300	12,400
58541 HOLIDAY SPRINGS WATER PARK	250,000	250,000	250,000	250,000
58544 LIVE UNITED BOWL	21,750	21,300	21,300	29,000
58553 TEXARKANA ARTS & HISTORIC DISTRICT	27,020	7,000	7,000	6,000
58555 1894, LLC.	0	1,800	1,800	0
58569 ULTIMATE CHALLENGE PRODUCTIONS	0	7,500	7,500	16,500
58576 HERITAGE HEART & ART	0	1,000	1,000	0
58578 MARINE CORPS LEAGUE #1149	750	0	0	0
58582 TRADE DAYS	256	0	0	0
59201 PARKS SUPER SALARY/FRINGE	85,172	88,467	88,467	98,531
59201 ADC WORKERS	86,522	92,940	92,940	92,984
58580 SCHOLARS	0	2,400	2,400	7,400
58585 PEAK FIGHTING	0	4,500	4,500	19,600
58586 HEART FOR ARTS	0	1,000	1,000	0
TEXARKANA REGIONAL AIRPORT AUTHORITY	0	0	0	23,000
RUNNIN' WJ RANCH	0	0	0	11,500
ARKANSAS MUNICIPAL AUDITORIUM	0	0	0	32,000
TRAHC	0	0	0	12,600
TOTAL	900,213	1,748,257	1,763,258	1,737,715
NET PROFIT / (LOSS)	638,728		(262,758)	(177,215)
REALLOCATION OF RESTRICTED RESERVES			0	32,044
ENDING FUND BALANCE	988,421		725,663	580,492



TWU

TEXARKANA WATER UTILITIES
ARKANSAS REVENUE FUND

Contains Interfund Transfers

	Actual FY 2021	Proposed FY 2022	Revised FY 2022	Proposed FY 2023
BEGINNING BALANCE	1,722,118	1,826,106	1,192,752	1,770,809
REVENUE				
Water and Sewer Sales	8,363,519	9,658,260	8,609,210	10,321,174
Water Connection Fees	3,500	3,750	6,500	5,000
Service Charge	220,620	437,836	427,885	341,405
Wholesale Water Sales	65,230	65,950	84,900	78,000
Total Sales and Fees	8,652,869	10,165,796	9,128,495	10,745,579
Texas Share 2007 Refunding	417,531	417,700	418,118	418,171
TX Share North Texarkana Operations	80,380	83,088	91,011	104,902
TX Share of Millwood Operations	620,238	776,269	764,582	780,734
UN Share of Millwood Operations	25,870	26,488	30,432	30,966
MN Share of Millwood Operations	6,694	4,651	8,184	8,641
Total Transfers In	1,150,714	1,308,196	1,312,327	1,343,414
Interest Income	24,732	37,944	30,207	32,321
Miscellaneous Income	384,747	473,033	576,102	504,295
Total Other	409,479	510,977	606,309	536,616
TOTAL REVENUES	10,213,062	11,984,969	11,047,131	12,625,609
TOTAL FUNDS AVAILABLE	11,935,180	13,811,075	12,239,883	14,396,418
EXPENDITURES				
Total Operating Expenses	7,132,004	7,928,351	7,330,867	8,121,317
Share of LTWSC Operations	676,521	737,206	826,427	785,606
Total Operating	7,808,525	8,665,557	8,157,294	8,906,923
Bond Fund 2001	68,389	68,390	68,390	68,370
Bond Fund 2004B	123,304	120,488	123,324	123,199
Bond Fund 2007 Refunding	721,201	722,214	722,221	722,306
Total AR Debt Service	912,893	911,092	913,935	913,875

Millwood Water Rights Fund	541,522	541,522	541,522	541,522
Millwood Depreciation Fund	55,290	58,080	58,080	56,160
North Texarkana WWTP Depr. Fund	12,200	48,800	48,800	36,600
Equipment Acquisition Fund	92,150	271,040	209,091	343,360
Technology Fund	210,165	251,680	188,759	224,640
Personnel Policy	100,008	100,000	100,000	130,000
Capital Improvement Fund	250,008	375,000	375,000	400,000
Infrastructure Fund	266,112	295,833	264,067	415,090
Compost Fund	0	38,720	38,720	65,520
LTWSC Capital Imp. Fund	222,678	170,182	170,182	149,354
SR WWTP Depreciation Fund	92,154	106,480	79,858	112,320
Transfer to Gen. Fund (In Lieu of Tax)	163,685	181,280	161,563	178,886
Transfer to General Fund	15,000	15,000	15,000	15,000
Other (Including Legal)	38	10,000	1,420	10,000
	<hr/>			
Total Other	2,021,010	2,463,617	2,252,063	2,678,452
	<hr/>			
TOTAL EXPENDITURES	10,742,428	12,040,266	11,323,292	12,499,250
	<hr/>			
ENDING BALANCE	1,192,752	1,770,809	916,591	1,897,168
	<hr/>			

TEXARKANA WATER UTILITIES
Arkansas Capital Improvement Fund

		Actual FY 2021	Proposed FY 2022	Revised FY 2022	Proposed FY 2023
BEGINNING BALANCE		199,751	243,670	340,725	387,828
REVENUE					
Transfers from Revenue Fund	61-994-941211	250,008	375,000	375,000	400,000
Interest Income	61-911-611116	0	0	0	0
Pro-rata Income - Cust	61-090-491136	1,620	1,680	1,500	1,440
Plans/ Permits	61-080-481119	0	0	0	0
Reimb-Grant Funds AR Natural Resource Comm.		0	0	111,000	0
TOTAL REVENUE		251,628	376,680	487,500	401,440
TOTAL FUNDS AVAILABLE		451,379	620,350	828,225	789,268
<div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div> <p>Water Projects --> 61-000-135111 + Proj No.</p> <p>Sewer Projects --> 61-000-135131 + Proj No.</p> <p>Equipment --> 61-000-135151 + Proj No.</p> </div> <div style="text-align: center;"> <p>↓ ↓ ↓</p> </div> </div>					
EXPENDITURES					
Sanderson Lane Sewer Extension	A122041	62,415	0	0	0
E.35th/Sanderson Valve Repl	A122123	3,075	0	0	0
Hwy 82 Sewer Extension	A122141	432	145,000	126,228	0
Chlorine Conversion Project 2021	A122124	22,957	0	0	0
Water System Improvements- 2021	A122120	0	30,000	0	0
Sewer System Improvements- 2021	A122140	21,774	50,000	0	0
Loop Dead End Mains	A122125	0	150,000	200	100,000
College Hill Tank Overflow Repair	A122126	0	0	18,804	20,000
AR Share of Rate Study	A122127	0	28,000	28,000	0
Water System Improvements- 2022	A122220	0	30,000	0	0
Sewer System Improvements- 2022	A122240	0	50,000	0	0
Tennessee Rd Sewer Extension (Pro-rata)	A122242	0	100,000	0	0
Cook Road Water Line Ext-Grant Funds	A122223	0	0	111,000	0
Operations Fence Repair/Add Mesh Panels	A122224	0	0	36,165	0
Front Street Stage Water & Sewer	A122225	0	0	50,000	75,000
Chlorine Conversion Project 2022	A122226	0	35,000	35,000	0
Hwy 82E 6" Water Main Extension	A122227	0	0	35,000	0
Water System Improvements- 2023	A122320	0	0	0	60,000
Sewer System Improvements- 2023	A122340	0	0	0	100,000
Hydraulic Water Master Plan (Total = \$350,000)	A122321	0	0	0	131,040
Extend Sewer to Houses not Served	A122341	0	0	0	150,000
Install New Manholes where required	A122342	0	0	0	50,000
Chlorine Conversion Project 2023	A122322	0	0	0	40,000
TOTAL EXPENDITURES		110,653	618,000	440,398	726,040
ENDING BALANCE		340,725	2,350	387,828	63,228

TEXARKANA WATER UTILITIES
Arkansas Infrastructure Fund

		<i>Actual FY 2021</i>	<i>Proposed FY 2022</i>	<i>Revised FY 2022</i>	<i>Proposed FY 2023</i>
BEGINNING BALANCE		133,088	300,589	326,377	1,787,149
REVENUE					
Transfer from Revenues-Infrastr Fees	61-994-941224	266,112	295,833	264,067	265,090
Transfer from City of Txk, AR-ARPA Funds		0	0	1,724,190	0
Reimbursement from AR DOT		0	0	3,889,000	0
Additional Transfer from Revenues	61-994-941224	0	130,000	0	150,000
Interest Income	61-911-611124	0	0	0	0
TOTAL REVENUE		266,112	425,833	5,877,257	415,090
TOTAL FUNDS AVAILABLE		399,200	726,422	6,203,634	2,202,239
61-000-135157- Proj No.					
EXPENDITURES					
Bank Fee		47	0	0	0
Transfer to City Gen Fd-Storm Wtr	61-932-631112	70,215	98,611	87,743	88,363
Engineering/Design-Nix Creek	A152001	0	60,000	23,255	0
Replace/Upsize Water Mains	A152002	0	100,000	45,000	150,000
Replace Brick Manholes	A152003	0	100,000	0	75,000
AR Blvd. Pinson 12" Swr Relocation	A152101	2,562	175,000	181,657	0
35th & Sanderson Valve Repair	A152104	0	70,000	0	0
Pressure Plane Switch @ Dooley/Hwy 82	A152105	0	20,000	0	0
Porter Street Sewer Improvements	A152103	0	100,000	0	0
Chelsea St. 6" Water Relocation	A152201	0	0	189,830	0
US Hwy 71 North - 42" Water Main Relocation	A152202	0	0	3,750,000	0
US Hwy 71 North - Engineering Fee	A152203	0	0	139,000	0
Nix Creek Sewer Trunk Main Impr-ARPA Fund:	A152204	0	0	0	1,724,190
Replace Deteriorated Sewer Mains	A152301	0	0	0	150,000
TOTAL EXPENDITURES		72,823	723,611	4,416,485	2,187,553
ENDING BALANCE		326,377	2,811	1,787,149	14,686

TEXARKANA WATER UTILITIES

Arkansas Millwood Water Rights Fund

	<i>Actual FY 2021</i>	<i>Proposed FY 2022</i>	<i>Revised FY 2022</i>	<i>Proposed FY 2023</i>
BEGINNING BALANCE	235,521	235,516	235,653	235,736
REVENUE				
Transfer from Revenues -99.8 MGD	541,522	541,522	541,522	541,522
Interest Income	132	157	82	110
TOTAL REVENUE	541,654	541,679	541,604	541,632
TOTAL FUNDS AVAILABLE	777,175	777,195	777,257	777,368
EXPENDITURES				
Annual Principal Payment on 99.8 MGD 000-236112	163,911	168,225	168,225	172,653
Annual Interest Payment on 99.8 MGD 921-621112	377,611	373,297	373,297	368,869
TOTAL EXPENDITURES	541,522	541,522	541,522	541,522
ENDING BALANCE	235,653	235,673	235,736	235,846

TEXARKANA WATER UTILITIES

Arkansas Personnel Policy Fund

	<i>Actual FY 2021</i>	<i>Proposed FY 2022</i>	<i>Revised FY 2022</i>	<i>Proposed FY 2023</i>
BEGINNING BALANCE	191,216	177,972	186,338	192,486
REVENUE				
Transfer from Revenues	100,008	100,000	100,000	130,000
Reimb from Payroll Fund-Correction	9,391	0	330	0
Interest Income	700	265	400	550
TOTAL REVENUE	110,100	100,265	100,730	130,550
TOTAL FUNDS AVAILABLE	301,316	278,237	287,068	323,036
EXPENDITURES				
Termination Pay-Incl. Social Security	72,476	39,547	47,984	53,336
Bank Fees	44	0	0	0
Post Retirement Insurance	42,459	65,000	46,598	51,352
TOTAL EXPENDITURES	114,978	104,547	94,582	104,688
ENDING BALANCE	186,338	173,690	192,486	218,348
Accrued Compensated Absences:				
Arkansas:				
Current	35,503	31,500	36,500	37,000
Long Term	217,535	227,500	218,500	220,000
Total	253,038	259,000	255,000	257,000

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 29,864. 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
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%
2019	30,104	38.8	712,591,784	23,671	3.6%
2020	29,901	39.5	723,095,883	24,183	6.1%
2021	29,864	40.2	744,121,288	24,917	4.2%

PRINCIPAL EMPLOYERS, METROPOLITAN STATISTICAL AREA (MSA) TEXARKANA, ARKANSAS AND TEXARKANA, TEXAS						
EMPLOYER	2021			2012		
	EMPLOYEES	RANK	% OF TOTAL MSA	EMPLOYEES	RANK	% OF TOTAL MSA
Red River Army Depot & Tenants	3,887	1	6.42%	5,500	1	9.65%
Christus St. Michael Health System	2,400	2	3.97%	2,055	2	3.61%
Cooper Tire & Rubber Co.	1,803	3	2.98%	1,700	3	2.98%
Texarkana, Texas ISD	1,200	4	1.98%	1,100	4	1.93%
Graphic Packaging	840	5	1.39%			
Harte-Hanks	695	6	1.15%			
DLA Distribution-Red River Army Depot	623	7	1.03%			
Wadley Regional Medical Center	620	8	1.02%	778	7	1.36%
Amentum	616	9	1.02%			
Texarkana, Arkansas ISD	584	10	0.97%	785	6	1.38%
Domtar/Georgia Pacific				940	5	1.65%
International Paper				777	8	1.36%
Southern Refrigerated Transport				750	9	1.32%
City of Texarkana, Texas				600	10	1.05%

GENERAL GOVERNMENT TAX REVENUE BY SOURCE					
FISCAL YEAR	PROPERTY	SALES & USE	OTHER	UTILITY FRANCHISE	TOTAL
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
2019	\$4,327,850	\$10,848,072	\$80,414	\$2,427,491	\$17,683,827
2020	\$3,920,159	\$12,000,098	\$73,150	\$2,579,878	\$18,573,285
2021	\$4,476,000	\$13,657,606	\$108,234	\$2,913,540	\$21,155,380

STATISTICAL SECTION

Principal Property Taxpayers 2021			
Taxpayer	Rank	2021 Assessed Valuation	Percentage of Total Assessed Valuation
Union Pacific System	1	\$14,397,138	3.31%
Performance Proppants	2	\$14,291,890	3.29%
Southwestern Electric Power Co.	3	\$13,648,470	3.14%
Southwest AR Electric Co-op.	4	\$12,793,950	2.95%
Cooper Tire & Rubber Co.-Plant	5	\$5,860,500	1.35%
Godcrest Farms LLC.	6	\$4,519,452	1.04%
Southwest Arkansas Telephone Co-op.	7	\$4,395,200	1.01%
Wal-Mart Stores Inc. #01-0468	8	\$4,088,340	0.94%
Valor Telecommunications	9	\$3,234,440	0.74%
Smith-Blair	10	\$3,201,386	0.74%

CAPITAL ASSET STATISTICS BY FUNCTION						
Function/Program	2016	2017	2018	2019	2020	2021
Public Safety						
Police						
Stations	2	2	2	2	2	2
Total Units	117	96	96	83	84	75
Fire						
Stations	5	5	5	5	5	5
Public Works						
Streets (miles)	253	253	253	253	253	253
Recreation						
Number of parks	24	24	24	24	24	24
Acres	296.3	311	311	311	311	321.13
Pools	1	1	1	1	1	0
Ball Fields	15	16	16	16	16	16
Tennis Courts:						
Lighted	3	4	4	4	4	4
Unlighted	1	1	1	1	1	1
Community centers	4	4	4	4	4	5
Soccer fields	1	1	1	1	1	1
Walking/biking trails (miles)	13.91	13.91	13.91	13.91	15.91	15.91
Utilities						
Plant capacity (million-gallon average per day)	15	15	15	15	15	15
Water mains (miles)	412	405	405	408	408	406
Number of water meters	10,169	10,155	10,152	10,168	11,361	14,459
Sewer mains (miles)	233	218	218	219	218	217
Number of fire hydrants	1,409	1,447	1,482	1,486	1,507	1,499
Number of Mandeville water meters	315	315	314	316	320	463
Number of Union water meters	1,246	1,252	1,274	1,265	1,285	1,611

STATISTICAL SECTION

Assessed and Appraised Value of Taxable Property	
Year 2022	Tax Roll Year 2021
Real Property Assessed Value	\$294,631,989
Personal Property Assessed Value	\$139,685,129
Total Property Assessed Value	\$434,317,118
Total Tax Levy	\$4,560,330
Tax Rate (per \$100 of assessed value)	0.1050
Tax Distribution	
General Fund	\$2,128,309
Debt Service	\$1,064,155
Firemen's Pension	\$425,662
Policemen's Pension	\$425,662
Library Fund	\$425,662
TIF District	\$90,880

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.

Balanced Budget – a situation in financial planning or the budgeting process where total expected revenues are equal to total expected expenditures.

Bi-State Contribution – a payment to assist in operations and management of the Bi-State Justice Center.

Bi-State Justice Center – a secure facility that houses the Texarkana, Arkansas and Texarkana, Texas Police departments and courtrooms, the Bi-State Jail run by the Bowie County Sheriff's department, and the Central Records and Communications department.

Bi-State Reserve – funds reserved to offset future contributions to the Bi-State Justice Center.

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.

GLOSSARY OF KEY BUDGET ITEMS

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.

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.

GLOSSARY OF KEY BUDGET ITEMS

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).

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.

Municipal Health Benefit Fund (MHBF) – Provides medical, dental and vision benefits to City employees and officials.

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.

GLOSSARY OF KEY BUDGET ITEMS

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.

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.