



2024 Annual Budget

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Message from the City Manager, Mr. Robert Thompson

December 18, 2023

Welcome to our 2024 operations and capital budgets. The City's overall 2024 proposed budget is \$64 Million. The City's General Fund makes up \$26 Million of this amount, followed by the Public Works Fund at \$10.4 Million. 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 BiState reserve and any reduction in rate up to 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 \$761,637 as of year-end 2023. Due to the BiState contribution only increasing 2% in 2024, there will not be an allocation from the BiState Reserve in 2024. The proposed year end 2024 reserve balance will remain the same. The City has previously issued debt which has allowed us to be able to rehabilitate the Texarkana Recreation Center, lease property from the Public Facilities Board for Economic Development, and 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 52% of the City's General Fund proposed revenue for 2024. The City has seen a slow down in sales tax collections. In 2024, we are budgeting a 0.62% increase in sales tax collections. The City's second largest revenue source, franchise fees, account for 15% of the City's General Fund proposed revenue for 2024, followed by property taxes which account for 12% 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 62% 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 2024, the City is estimated to have a fund balance of \$4.46 Million, which is equivalent to 63 days of expenditures.

The General Fund budget presented shows expenditures to exceed revenues by approximately \$2.1 Million in 2024. Of which, approximately \$50,200 will be allocated from the restricted reserve for the Animal Shelter Reserve and Fireworks Permits Reserve. In 2024, approximately 74% 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 2024 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 for dental only
 - 1 Part-time Position for the Front Window at Courts was moved from Probation
- General Fund
 - Increased daily inmate rate for Miller County Jail \$50 for all inmates
 - Capital Outlay
 - Police Department
 - \$40,000 for Action Target
 - \$73,000 for General Capital Outlay
 - \$50,000 for Union School
 - Fire Department
 - \$75,000 for Battalion Chief's Truck
 - \$15,000 for Commercial Washer
 - Animal Shelter
 - \$45,200 for Additions to New Shelter
 - Contributions
 - \$1,114,809 to Public Works Fund
 - \$747,206 to Parks & Rec Fund
 - Additional \$5,000 to Library Fund
- Public Works Fund
 - Capital Outlay
 - \$366,000 for Street Department
 - \$40,000 for Building Maintenance Department
 - \$150,000 for Drainage Improvements
 - \$125,000 for I-30 Lights
 - \$105,000 for Euclid Street
 - \$175,000 for Old Boyd Road
 - \$250,000 for Hastings Crossing
 - \$475,000 for Manor Way
 - \$27,000 for Aerial Photos

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.

A handwritten signature in black ink, featuring a large, stylized loop on the left and a series of smaller, connected loops extending to the right.

Robert Thompson, City Manager



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Texarkana
Arkansas**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director



City of Texarkana, Arkansas

City Manager's Goals for Economic Growth, Development, and Community Enhancement 2024-2028

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 2024-2028

- 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.



2024 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.

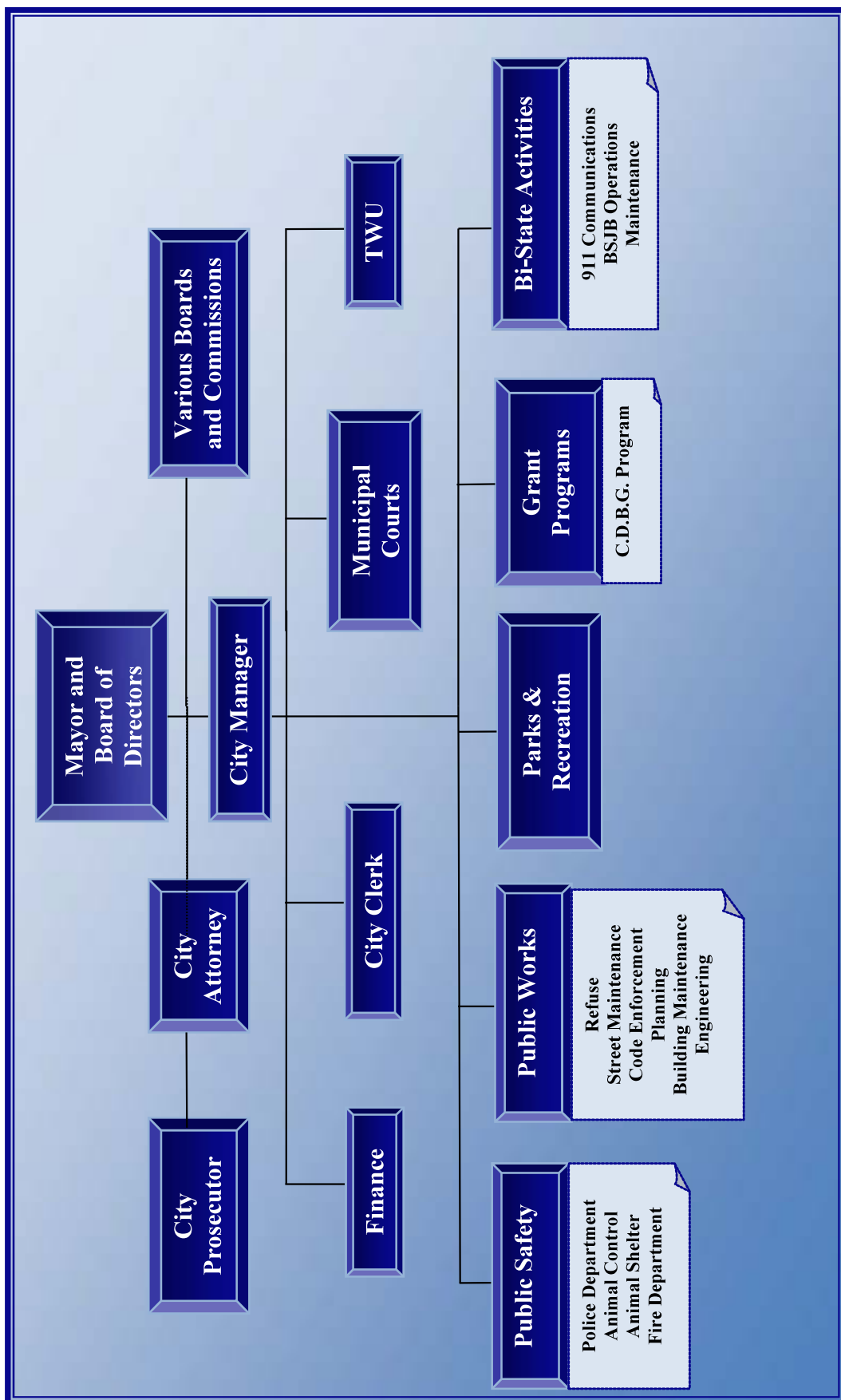
- C. To the extent practicable, all Component Units of the City must follow all City accounting, audit, and financial reporting policies.
- D. The Single Audit Report (annual audit) and the accompanying auditor's letter to management shall be released to City Council and published prominently on the 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 2024 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 an 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 2023

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 2023

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 2023

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 2023

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 2023

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 2023

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 2024

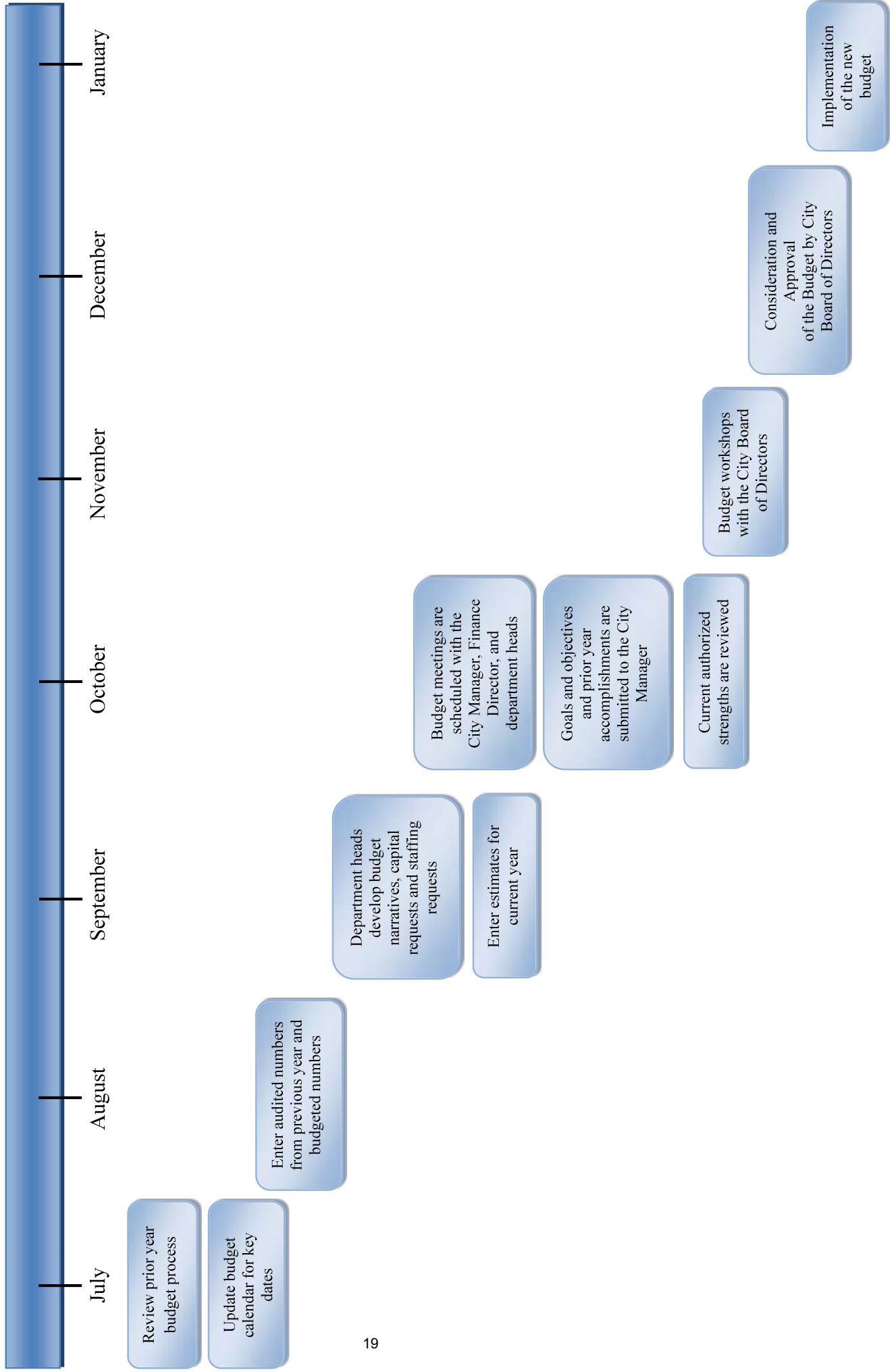
The new budget goes into effect and departments carry out their operations according to the budget. Monthly financial statements are prepared and provided with departmental reports to the Mayor and Board of Directors.

Budget Amendments

Budget amendments may be made 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.

ITY OF TEXARKANA, ARKANSAS

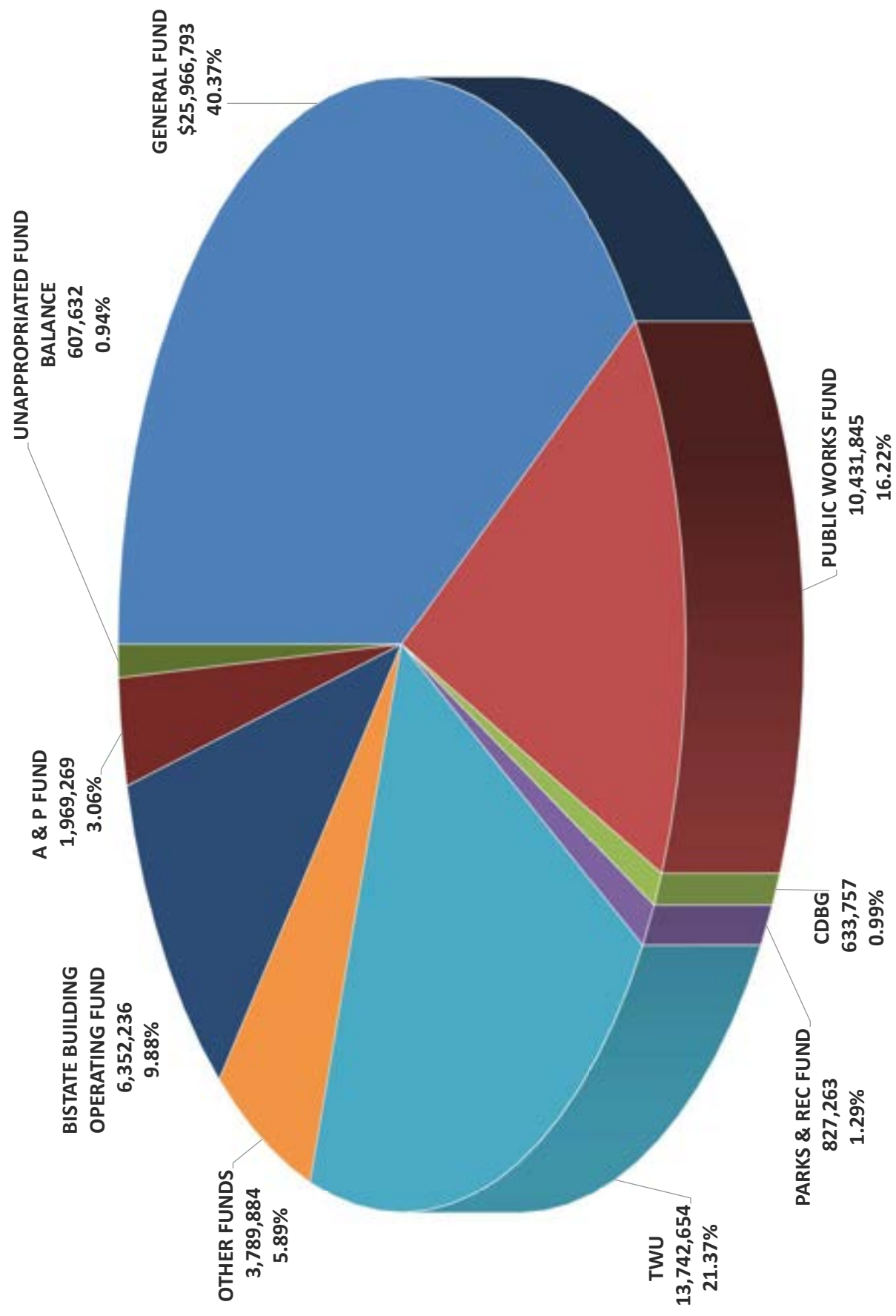
THE 2024 BUDGET PROCESS



Summary of Revenues & Expenditures

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
REVENUES				
101 GENERAL FUND	\$ 23,890,554	\$ 22,834,041	\$ 23,384,947	\$ 25,966,793
201 PUBLIC WORKS FUND	9,003,135	8,383,149	8,902,362	10,431,845
203 CDBG	292,155	627,376	259,479	633,757
234 PARKS & REC FUND	4,304	1,006,445	638,342	997,296
TWU	11,060,855	12,625,609	12,465,839	14,578,029
OTHER FUNDS				
107 DWI FUND	6,444	8,300	8,950	8,000
209 POLICE FUND	16,872	7,975	24,539	10,100
210 NARCOTICS SELF-SUFF. FUND	6,770	5,675	5,000	5,300
221 DOMESTIC VIOL SELF-SUFF. FUND	3,567	3,200	3,110	3,110
223 BAIL BOND FUND	4,877	5,400	5,240	5,300
227 N. TXK REDEVELOP DIST #1 FUND	67,386	129,010	91,005	111,255
228 PUBLIC SAFETY FUND	318	235	240	237
231 FRONT STREET PROJECT FUND	40,000	0	34	0
233 AMERICAN RESCUE ACT FUND	258,786	6,212,488	4,066,216	3,218,310
601 LIBRARY FUND	478,543	463,280	472,780	477,780
615 JUDGES PENSION FUND	5,415	5,415	5,415	5,415
705 COURT AUTOMATION FUND	15,576	14,350	18,940	17,020
TOTAL OTHER FUNDS	904,554	6,855,328	4,701,469	3,861,827
501 BISTATE BUILDING OPERATING FUND	4,874,647	6,247,241	9,227,989	6,352,236
602 A & P FUND	1,497,135	1,560,500	1,478,121	1,499,550
APPROPRIATED FUND BALANCE	0	0	0	0
TOTAL REVENUES	\$ 51,527,339	\$ 60,139,689	\$ 61,058,548	\$ 64,321,333
EXPENDITURES				
101 GENERAL FUND	\$ 23,363,964	\$ 25,481,933	\$ 25,666,048	\$ 25,966,793
201 PUBLIC WORKS FUND	8,614,020	9,468,256	9,371,081	10,431,845
203 CDBG	302,015	627,376	258,000	633,757
234 PARKS & REC FUND	183	1,006,445	812,492	827,263
TWU	11,623,993	12,499,250	12,653,845	13,742,654
OTHER FUNDS				
107 DWI FUND	0	49,365	49,365	50,970
209 POLICE FUND	20,180	11,973	25,812	8,091
210 NARCOTICS SELF-SUFF. FUND	4,705	7,312	7,262	5,340
221 DOMESTIC VIOL SELF-SUFF. FUND	5,382	3,370	3,370	3,387
223 BAIL BOND FUND	4,568	5,400	5,400	5,581
227 N. TXK REDEVELOP DIST #1 FUND	0	0	0	0
228 PUBLIC SAFETY FUND	0	1,946	1,940	3,723
231 FRONT STREET PROJECT FUND	1,534	7,493	36,750	11,042
233 AMERICAN RESCUE ACT FUND	265,786	6,212,488	4,059,216	3,218,310
601 LIBRARY FUND	486,696	463,280	544,807	477,780
615 JUDGES PENSION FUND	5,112	5,415	5,415	5,660
705 COURT AUTOMATION FUND	3,802	0	0	0
TOTAL OTHER FUNDS	797,765	6,768,042	4,739,337	3,789,884
501 BISTATE BUILDING OPERATING FUND	4,874,649	9,526,514	9,227,987	6,352,236
602 A & P FUND	1,238,995	2,253,575	2,193,576	1,969,269
UNAPPROPRIATED FUND BALANCE	0	0	0	607,632
TOTAL EXPENDITURES	\$ 50,815,584	\$ 67,631,391	\$ 64,922,366	\$ 64,321,333
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	711,755		(3,863,818)	0

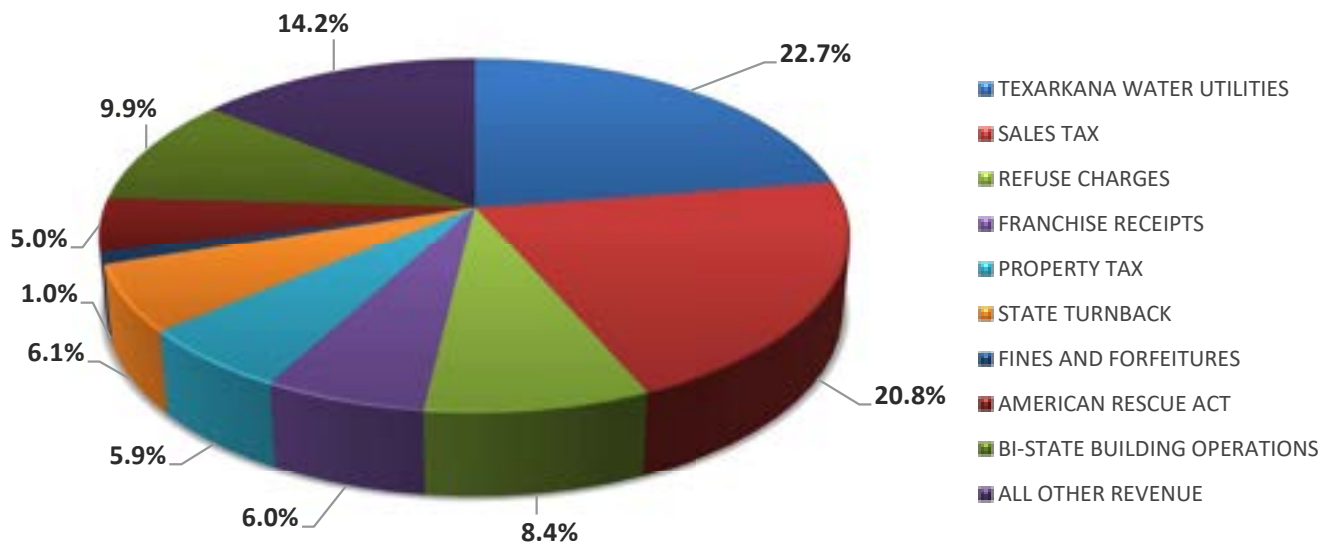
City-Wide Summary of Expenditures - FY 2024



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 \$667,962. 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 18.0% of the total figure.

2024 BUDGET REVENUES



	2024 BUDGET	% OF TOTAL	CUMULATIVE AMOUNT	CUMULATIVE % OF TOTAL
TEXARKANA WATER UTILITIES	14,578,029	22.7%	14,578,029	22.7%
SALES TAX	13,404,000	20.8%	27,982,029	43.5%
REFUSE CHARGES	5,378,000	8.4%	33,360,029	51.9%
FRANCHISE RECEIPTS	3,875,500	6.0%	37,235,529	57.9%
PROPERTY TAX	3,780,200	5.9%	41,015,729	63.8%
STATE TURNBACK	3,907,000	6.1%	44,922,729	69.8%
FINES AND FORFEITURES	667,962	1.0%	45,590,691	70.9%
AMERICAN RESCUE ACT	3,218,310	5.0%	48,809,001	75.9%
BI-STATE BUILDING OPERATIONS	6,352,236	9.9%	55,161,237	85.8%
SUBTOTAL	55,161,237	85.8%		
ALL OTHER REVENUE	9,160,096	14.2%	9,160,096	14.2%
TOTAL REVENUE	64,321,333	100.0%	64,321,333	100.0%

MAJOR REVENUES AND EXPENDITURES

The next table shows the same revenue sources, but in addition to the 2024 budget amounts, it shows, in the same order, the corresponding figures for 2022 actual and 2023 estimated budget. Following the table are comments on the 2024 major revenue sources.

	2022 ACTUAL	2023 ESTIMATED	2024 BUDGET	CHANGE	PERCENT
TEXARKANA WATER UTILITIES	\$ 11,060,855	\$ 12,465,839	\$ 14,578,029	\$ 2,112,190	16.9%
SALES TAX	\$ 13,232,909	\$ 13,321,000	\$ 13,404,000	\$ 83,000	0.6%
REFUSE CHARGES	\$ 5,107,033	\$ 5,350,000	\$ 5,378,000	\$ 28,000	0.5%
FRANCHISE RECEIPTS	\$ 3,634,487	\$ 3,581,400	\$ 3,875,500	\$ 294,100	8.2%
PROPERTY TAX	\$ 3,435,232	\$ 3,637,000	\$ 3,780,200	\$ 143,200	3.9%
STATE TURNBACK	\$ 3,739,913	\$ 3,827,635	\$ 3,907,000	\$ 79,365	2.1%
FINES AND FORFEITURES	\$ 771,616	\$ 668,615	\$ 667,962	\$ (653)	-0.1%
AMERICAN RESCUE ACT	\$ 258,786	\$ 4,066,216	\$ 3,218,310	\$ (847,906)	-20.9%
BI-STATE BUILDING OPERATIONS	\$ 4,874,647	\$ 9,227,989	\$ 6,352,236	\$ (2,875,753)	-31.2%
SUBTOTAL	\$ 46,115,478	\$ 56,145,694	\$ 55,161,237	\$ (984,457)	-1.8%
ALL OTHER REVENUE	\$ 5,411,861	\$ 4,912,854	\$ 9,160,096	\$ 4,247,242	86.5%
TOTAL REVENUE	\$ 51,527,339	\$ 61,058,548	\$ 64,321,333	\$ 3,262,785	5.3%

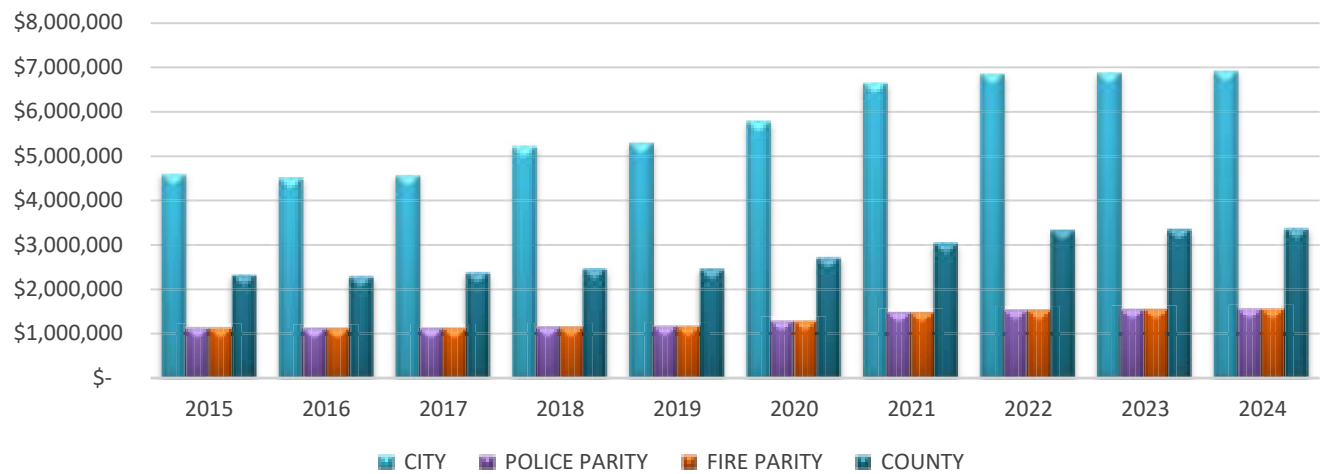
Texarkana Water Utilities (TWU) - \$14,578,029: Texarkana Water Utilities is a joint department of the City of Texarkana, Arkansas and the City of Texarkana, Texas. The primary function for TWU is to provide water and sewer services to both cities and the surrounding area. TWU produces drinking water 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 - \$13,404,000: 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 2024, the City has budgeted for \$6,914,000 in city sales tax revenue, \$1,561,000 in police parity sales tax revenue, \$1,561,000 in fire parity sales tax revenue, and \$3,368,000 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 0.6% increase in sales tax revenue for the 2024 proposed budget.

MAJOR REVENUES AND EXPENDITURES

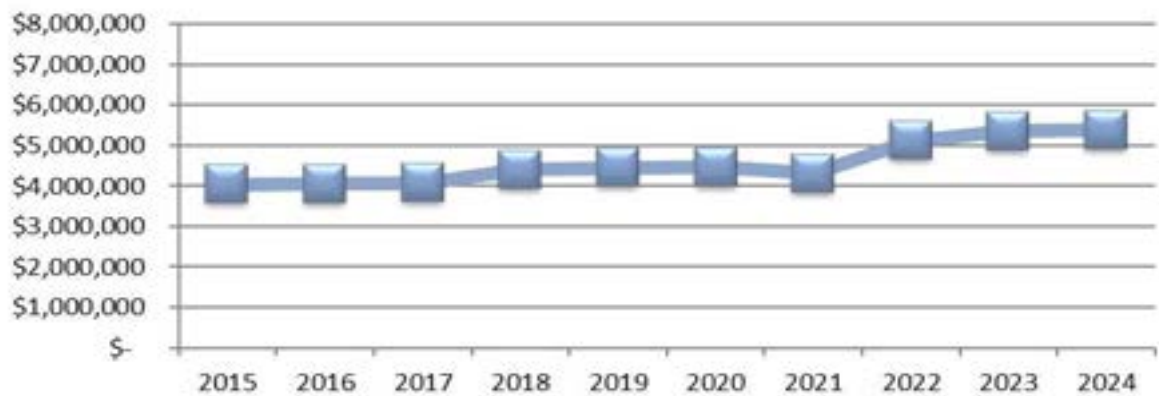
SALES TAX REVENUE



Refuse Charges - \$5,378,000: 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 \$23.69 per month. This amount pays for the collection and disposal of garbage from each household. The refuse utility bill breakdown is as follows: \$13.39 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 0.5% increase in refuse charges revenue is budgeted for year 2024 proposed budget.

REFUSE CHARGES REVENUE

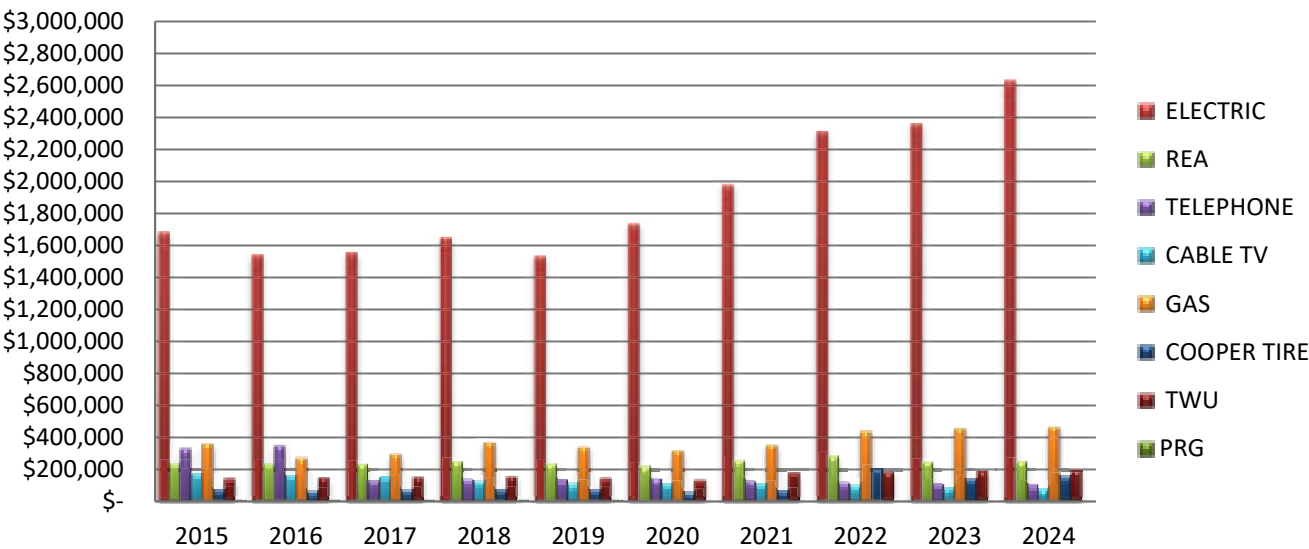


MAJOR REVENUES AND EXPENDITURES

Franchise Receipts - \$3,875,500: 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. An 8.2% increase for franchise receipts revenue is budgeted for year 2024 proposed budget.

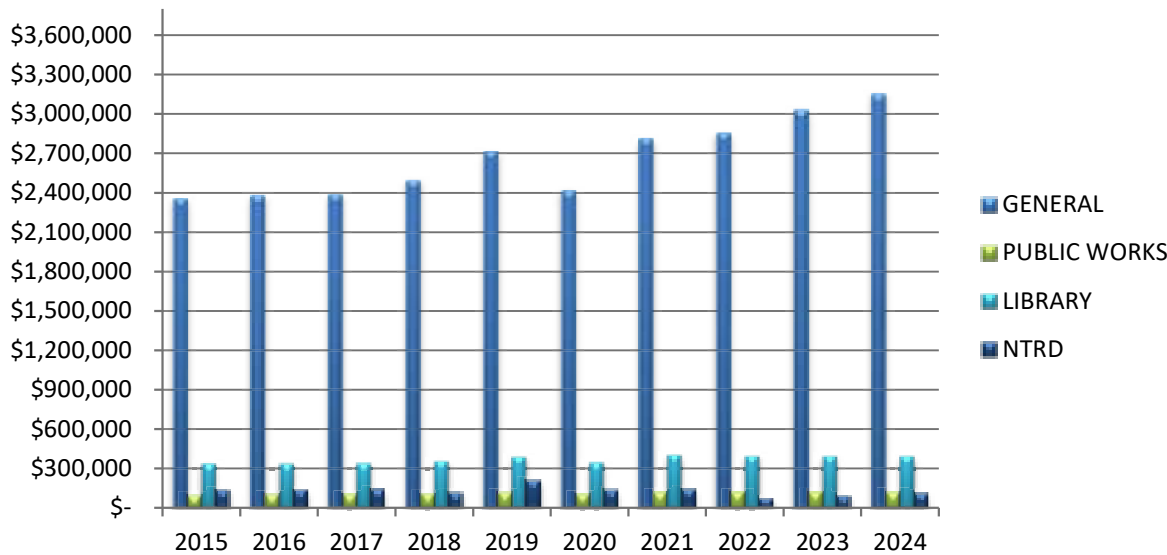
FRANCHISE RECEIPTS REVENUE



Property Tax - \$3,780,200: 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 3.9% increase for property tax revenue is budgeted for year 2024 proposed budget.

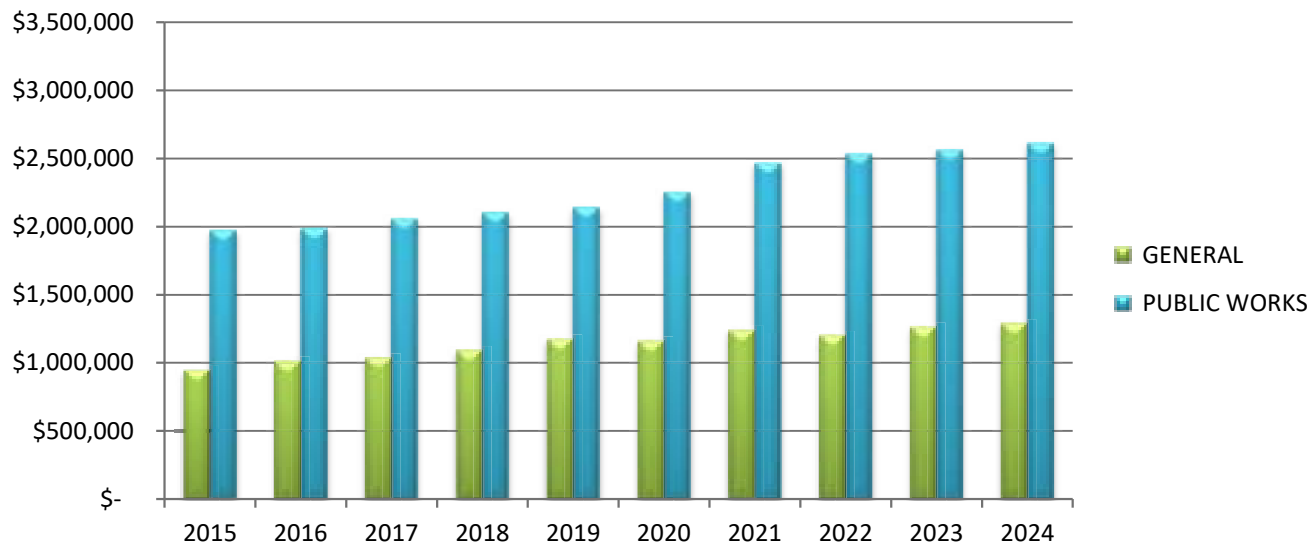
MAJOR REVENUES AND EXPENDITURES

PROPERTY TAX REVENUE



State Turnback - \$3,907,000: 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 2.1% increase in state turnback revenues is budgeted for the 2024 proposed budget.

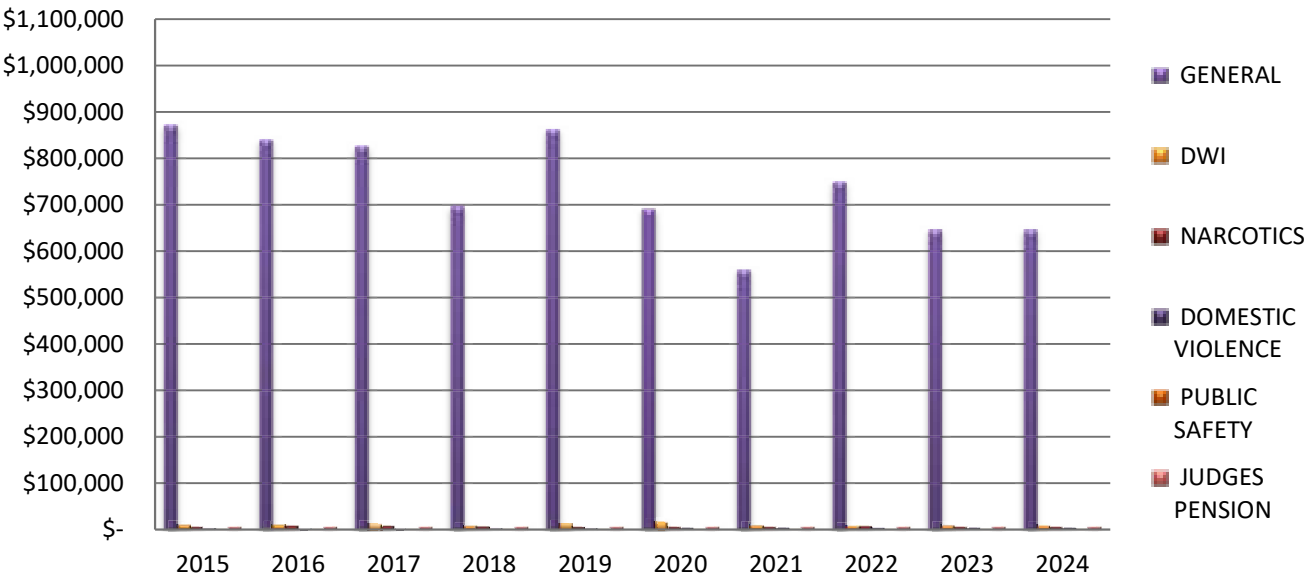
STATE TURNBACK REVENUE



MAJOR REVENUES AND EXPENDITURES

Fines and Forfeitures - \$667,962: 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 0.1% decrease in fines and forfeitures is budgeted for the 2024 proposed budget.

FINES AND FORFEITURES

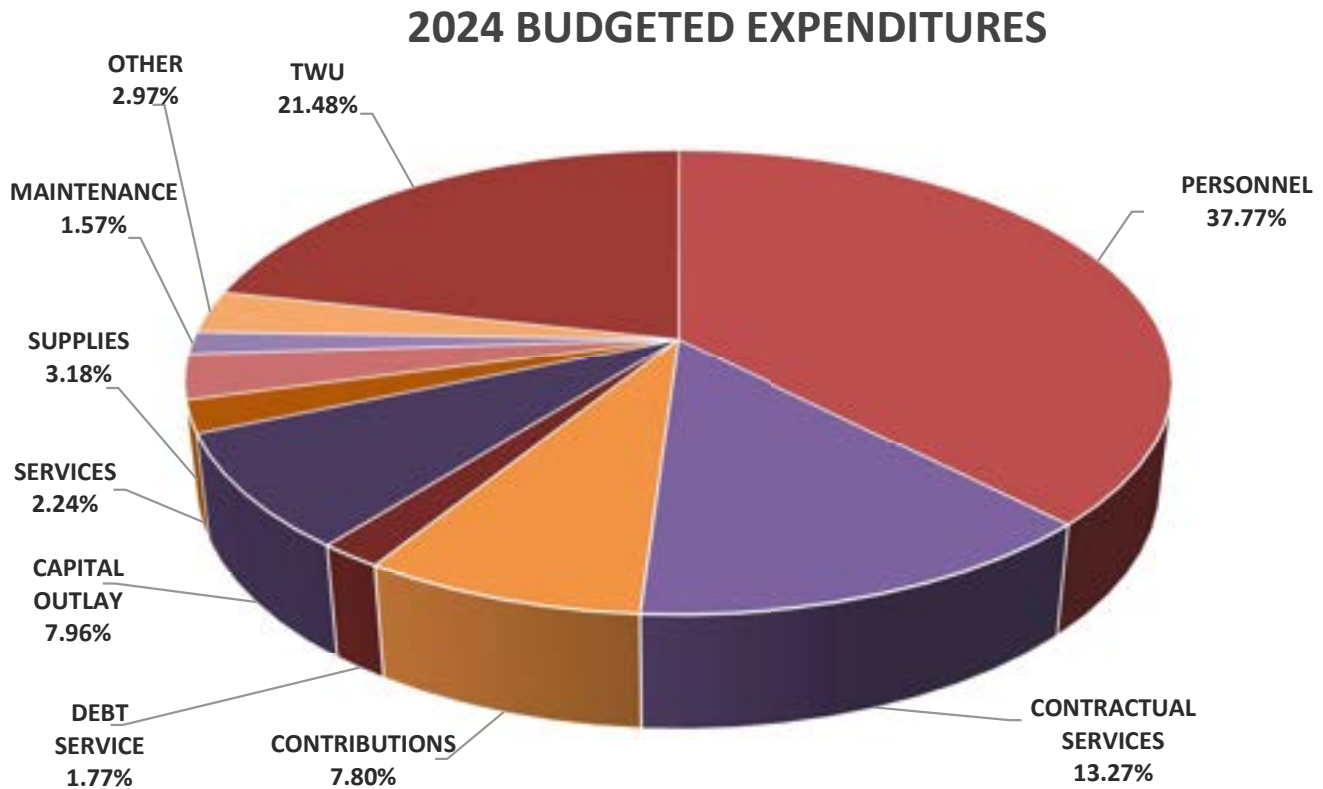


American Rescue Act - \$3,218,310: Revenue for the American Rescue Act Fund (ARPA) comes from a grant provided by the Federal Government in response to the COVID-19 public health emergency and is used to provide premium pay for essential workers, to provide relief from the reduction of revenue due to 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 2024 expenditures of the City. The table following the pie chart shows the corresponding 2022 actual amounts and 2023 estimated amounts, as well as the 2024 proposed figures.



	2022 ACTUAL	2023 ESTIMATED	2024 PROPOSED	% OF TOTAL
PERSONNEL	\$ 20,804,095	\$ 21,631,536	\$ 24,159,240	37.77%
CONTRACTUAL SERVICES	\$ 6,645,008	\$ 7,380,496	\$ 8,487,465	13.27%
CONTRIBUTIONS	\$ 2,570,992	\$ 4,313,481	\$ 4,990,765	7.80%
DEBT SERVICE	\$ 1,429,676	\$ 1,371,102	\$ 1,131,797	1.77%
CAPITAL OUTLAY	\$ 3,615,914	\$ 11,846,191	\$ 5,090,417	7.96%
SERVICES	\$ 894,698	\$ 1,145,773	\$ 1,432,659	2.24%
SUPPLIES	\$ 1,541,151	\$ 1,492,610	\$ 2,031,910	3.18%
MAINTENANCE	\$ 1,016,711	\$ 1,107,037	\$ 1,004,350	1.57%
OTHER	\$ 1,036,770	\$ 2,234,885	\$ 1,899,786	2.97%
TWU	\$ 11,623,993	\$ 12,653,845	\$ 13,742,654	21.48%
TOTAL EXPENSES	\$ 51,179,009	\$ 65,176,956	\$ 63,971,043	100.0%
*Total Expenses do not include Appropriated Fund Balance				

MAJOR REVENUES AND EXPENDITURES

Personnel- \$24,159,240: The cost of the staff is a major expenditure category for most municipalities. Personnel expenditures are estimated to account for 37.77% of the total expenditures for 2024.

Texarkana Water Utilities (TWU)- \$13,742,654: 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 21.48% of the City's 2024 expenditure budget.

Contributions- \$4,990,765: 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 Adult Probation, Texas Sixth District Court of Appeals, Central Records and Communications and the entire fourth floor for the jail. Contributions account for 7.80% of the City's 2024 expenditure budget.

Contractual Services- \$8,487,465: 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 13.27% of the 2024 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 \$4,310,150 and account for 6.74% of the 2024 expenditure budget for the City.

Capital Outlay- \$5,090,417: The City allocates funds to acquire, maintain, repair, and upgrade assets. Capital outlay accounted for 7.96% of the 2024 expenditure budget.

Supplies- \$2,031,910: These fees are for operating supplies and necessary purchases to maintain day to day operations. Supplies accounted for 3.18% of the 2024 expenditure budget.

All Other- \$1,899,786: 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	
Surge 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	

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

Service/Permit	Rate	Other Information
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	\$25.00	

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

31

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	

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

Service/Permit	Rate	Other Information
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	\$500.00	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) Does not include State Surcharge	\$0.30	New Construction, per square foot heated
\$0 to \$2,000	\$35	Fee for first \$2,000
\$2,000 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 \$15,000, plus fee for each additional \$1,000 or fraction thereof to & including \$50,000
\$50,001 to \$100,000	\$384, \$6	Fee for first \$50,000, plus fee for each additional \$1,000 or fraction thereof to & including \$100,000
\$100,001 to \$500,000	\$684, \$5	Fee for first \$100,000, plus fee for each additional \$1,000 or fraction thereof to & including \$500,000
\$500,001 to \$2,000,000	\$2,684, \$4	Fee for first \$500,001, plus fee for each additional \$1,000 or fraction thereof to & including \$2,000,000
\$2,000,001 and Above	\$8,684, 0.002%	Fee for first \$2,000,001 plus fee for each additional dollar over \$2,000,000
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
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	

Service/Permit	Rate	Other Information
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		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	
Rough In-Over 20 Circuits	\$2.10	Per additional circuit
Temporary Pole	\$50.00	Per additional circuit
Re-Inspection	\$25.00	
Motors & Generators		
Up to 5 Horsepower	\$8.40	Each HP
Up to 200 Horsepower	\$0.98	Each HP
Over 200 Horsepower	\$0.28	
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		Penalty fee plus cost of permit
Inspections Outside City Limits - Inside ETJ	\$100.00	Per request from owner/contractor
Lapsed Bond/Insurance	\$150.00	Once on bill
Mechanical Permit	\$50.00	
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	

Service/Permit	Rate	Other Information
Non-Residential: Re-Review Plan or Change		
Commercial, Industrial & Multi-Family		
On Premis Sign Permit	\$75.00	
Peddler's permit	Same as commercial permit fees	
Plumbing Permit	\$300.00	Per year
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	\$23.69	
Commercial-Number of Cans		
1-3 Cans	\$32.49	Plus number of collections per week
4-5 Cans	\$48.75	Plus number of collections per week
6-10 Cans	\$60.99	Plus number of collections per week
Commercial-Number of Collections per Week		
2 Yards		
1 Time	\$130.50	
2 Times	\$195.61	
3 Times	\$228.22	
4 Times	\$260.96	

Service/Permit	Rate	Other Information
5 Times	\$293.50	
6 Times	\$358.94	
3 Yards		
1 Time	\$156.56	
2 Times	\$234.93	
3 Times	\$273.98	
4 Times	\$313.25	
5 Times	\$352.25	
6 Times	\$430.56	
4 Yards		
1 Time	\$182.70	
2 Times	\$273.90	
3 Times	\$319.73	
4 Times	\$365.40	
5 Times	\$411.10	
6 Times	\$502.38	
5 Yards		
1 Time	\$208.72	
2 Times	\$313.25	
3 Times	\$365.40	
4 Times	\$417.60	
5 Times	\$469.76	
6 Times	\$574.14	
6 Yards		
1 Time	\$237.30	
2 Times	\$358.06	
3 Times	\$414.20	
4 Times	\$474.46	
5 Times	\$535.01	
6 Times	\$651.47	
8 Yards		
1 Time	\$273.98	
2 Times	\$365.40	
3 Times	\$474.46	
4 Times	\$686.26	
5 Times	\$748.46	
6 Times	\$865.35	
Subdivision Processing Fee (Plan-Plat Review)		
Residential	\$50.00	
Non-Residential (Industrial & Commercial)	\$100.00	
Recording of Plat (Miller County Courthouse)	\$20.00	
Swimming Pool Permit	\$200.00	Basic fee plus additional cost of construction fee
Tree Harvesting Permit		
Basic Fee, 4 acres or less	\$250, \$50	
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	

Service/Permit	Rate	Other Information
Refuse Department Texarkana, Arkansas Recycling Center 2601 Dudley St. 870-779-4946		
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		
Park Facility Fees		
Bobby Ferguson Pavilion #1	\$25.00	For 1 to 4 hours
	\$50.00	For 16 hours
Lakeside Pavilion	\$35.00	For 1 to 4 hours
Without Kitchen	\$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
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
	\$100.00	
Front Street Utility Fee	\$100.00	Per field per day
Texarkana Rec Center	\$15.00	For 1 1/2 hours
Ball Fields (Complex Rental)	\$25.00	For 3 to 4 hours
Ball Fields (Practice Only)	\$20.00	For 1 1/2 hours
Multipurpose Field (Practice Only)	\$150.00	All Day
Multipurpose Field	\$150, \$75	Fee plus collateral fee for 1 day
Baseball Field Concession Stand	\$300, \$200, \$15	Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff
Gym Rental (tournaments, banquets, reunions, etc.)		

Service/Permit	Rate	Other Information
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 decreased in 2024. 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	General Capital Outlay for Police Department	\$113,000
General Fund	Union School Improvements	\$50,000
General Fund	New Truck for Battalion Chief	\$75,000
General Fund	Commercial Washer for Fire Department	\$15,000
General Fund	Animal Shelter Improvements	\$45,200
American Rescue Act Fund	Drainage Improvements	\$471,273
American Rescue Act Fund	Nix Creek Drainage	\$1,724,190
Parks & Recreation Fund	General Capital Outlay for Parks & Recreation	\$12,000
Public Works Fund	Recycling Facility Program	\$2,000
Public Works Fund	General Capital Outlay for Street Department	\$366,000
Public Works Fund	City Hall Improvements	\$40,000
Public Works Fund	Drainage Improvements	\$150,000

Capital Asset Policy

CAPITAL IMPROVEMENT ASSETS		
FUND	DESCRIPTION	AMOUNT
Public Works Fund	I-30 Lights Project	\$125,000
Public Works Fund	Euclid Street Improvements	\$105,000
Public Works Fund	Old Boyd Road Improvements	\$175,000
Public Works Fund	Hastings Crossing Road Improvements	\$250,000
Public Works Fund	Manor Way Road Improvements	\$475,000
Public Works Fund	Aerial Photos	\$27,000
Bi-State Justice Fund	General Capital Outlay for Bi-State Justice Building	\$602,000
Advertising & Publicity Fund	Park Equipment	\$267,754

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

- The purchase of new capital outlay will decrease maintenance costs for the Police department.
- The improvements to the Union School building will decrease maintenance and storage costs and increase productivity.
- The purchase of new truck will decrease maintenance costs for the Fire department.
- The purchase of a new commercial washer will decrease maintenance costs for the Fire department.
- Land and road improvements, City Hall renovations, and the improvements 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:

- Park improvements will improve the quality of life for citizens and reduce maintenance costs.

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

- Additional supplies for the recycling facility program will increase revenue.
- Improvements to City Hall will decrease maintenance costs and increase the 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

Capital Asset Policy

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, 2023, are as follows:

	Interest Rates	Final Maturity Date	Principal at December 31, 2023
General Obligation Bond, Series 2012	2.00% - 5.00%	February 1, 2042	\$ 7,870,000.00
Revenue Bond, Series 2018	2.00% - 3.625%	April 1, 2032	\$ 1,550,000.00
Taxable Lease Revenue Bond, Series 2020	3.95%	December 22, 2041	\$ 4,672,710.15
Revenue Bond, Series 2021	0.50% - 2.785%	January 19, 2040	\$ 10,170,000.00
TOTAL			\$ 24,262,710.15

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

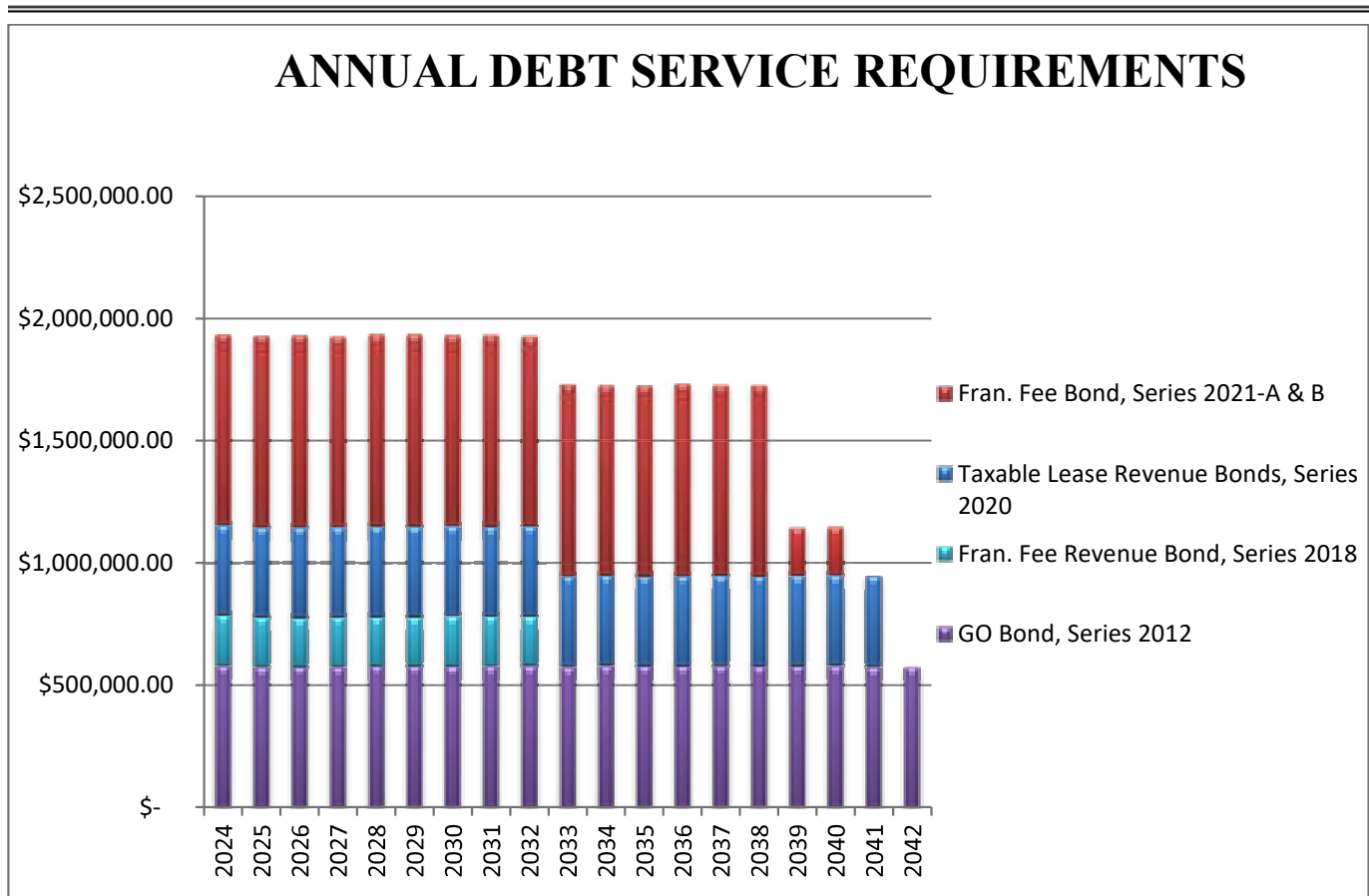
DEBT

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, 2023, are as follows:

Annual Debt Service Requirements for 2024 Budget			
Year	Total Principal & Sinking Fund	Total Interest	Total Debt Service
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, 2023, 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.

	2018	2019	2020	2021	2022
Debt Limit	\$ 96,843,403	\$ 97,258,005	\$ 105,129,549	\$ 108,579,280	\$ 120,630,292
Total net debt applicable to limit	7,169,782	6,560,549	5,929,888	5,209,766	4,448,098
Legal debt margin	\$ 89,673,621	\$ 90,697,456	\$ 99,199,661	\$ 103,369,514	\$ 116,182,194
Total net debt to the limit as a percentage of debt limit	8.00%	7.23%	5.98%	5.04%	3.83%

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)
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
2022	\$5,439,280	\$12,462,478	\$1,463,920	\$442,601	\$3,208,778	\$0	\$23,017,057	2.98%	\$785



Personnel

CITY OF TEXARKANA, AR

2024 ANNUAL BUDGET

AUTHORIZED POSITIONS

	ACTUAL <u>2022</u>	ACTUAL <u>2023</u>	REQUESTED <u>2024</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	0	0
STAFF ACCOUNTANT	0	1	1
GRANTS WRITER/ADMINISTRATOR	0	1	1
PURCHASING TECHNICIAN	1	1	1
PERSONNEL ADMINISTRATOR	1	1	1
CITY TAX COLLECTOR	1	1	0
ACCOUNTS RECEIVABLE ACCOUNTANT	0	0	1
STAFF ACCOUNTANT/ACCOUNTS PAYABLE TECHNICIAN	1	1	1
	<u>8</u>	<u>9</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
FRONT DESK CLERK (PART-TIME)	0	0	1
	<u>5</u>	<u>5</u>	<u>6</u>
<u>PROBATION OFFICE (1060)</u>			
CHIEF PROBATION OFFICER (PART-TIME)	1	1	0
DEPUTY CHIEF PROBATION OFFICER	1	1	1
PROBATION OFFICER	2	2	2
	<u>4</u>	<u>4</u>	<u>3</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	1	1	1
CAPTAIN	2	2	2
LIEUTENANT	5	5	5
SERGEANT	10	10	10
PATROL OFFICER	58	58	58
	<u>77</u>	<u>77</u>	<u>77</u>
<u>POLICE-HOUSING (1150)</u>			

PATROL OFFICER	2	2	2
	2	2	2
<u>POLICE-NARCOTICS (1160)</u>			
SERGEANT	1	1	1
PATROL OFFICER	4	4	4
	5	5	5
<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	1	1
VEHICLE MAINT OFFICER (PART-TIME)	1	1	1
SPECIALIZED AND TRANSPORT	13	13	13
	24	25	25
<u>TOTAL POLICE</u>	108	109	109
<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
	59	59	59
<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
	9	9	9
<u>TOTAL GENERAL FUND</u>	199	201	201
<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	9	9	9
EQUIP OPERATOR II	1	1	1
ASPHALT FOREMAN	1	1	1
	19	19	19

BUILDING MAINTENANCE (2100)

MAINTENANCE SUPERVISOR	1	1	1
	1	1	1

PARKS & RECREATION (1710)

SPORTS MANAGER*	1	0	0
PARKS FOREMAN	1	0	0
EQUIP OPERATOR III	1	0	0
EQUIP OPERATOR I	2	0	0
ADMINISTRATIVE ASSISTANT	1	0	0
	6	0	0

ENVIRONMENTAL MAINTENANCE (1420)

FOREMAN II	1	1	1
EQUIP OPERATOR I	2	2	2
ANT CONTROL (PART-TIME)	1	1	1
	4	4	4

PLANNING (1610)

CITY PLANNER	1	1	1
PLANNING SECRETARY	1	1	1
	2	2	2

CODE ENFORCEMENT (1620)

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
	6	6	6

ENGINEERING (1430)

ENGINEERING TECHNICIAN	1	1	1
	1	1	1

ADC (1950)

STREET	5	5	5
PARKS	4	0	0
	9	5	5

TOTAL PUBLIC WORKS

48	38	38
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PARKS & RECREATION (1710)

PARKS & RECREATION MANAGER	0	1	1
PARKS FOREMAN	0	1	1
EQUIP OPERATOR III	0	1	1
EQUIP OPERATOR I	0	2	2
ADMINISTRATIVE ASSISTANT	0	1	1

ADC

0	4	4
0	10	10

B.S.J.B. MAINTENANCE (1310)

BLDG MAINTENANCE MANAGER
MAINTENANCE SUPERVISOR
SECRETARY
MAINTENANCE TECHNICIAN I
LEAD JANITOR
JANITORS

1	1	1
1	1	1
1	1	1
4	4	4
1	1	1
6	6	6
14	14	14

BI-STATE INFORMATION CENTER (1320)

CRC MANAGER**

1	0	0
1	0	0

GRAND TOTAL

262	263	263
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*Funded by A & P fund

**Supervised in Police Department

Turnover 2022 & 2023

General Fund	Terminations	New Hires
Administration	1	1
Finance	4	5
City Clerk	0	0
Court	0	1
Probation	1	0
Police	41	31
Fire	7	5
Animal Shelter	5	8
Total General Fund	59	51
 Public Works Fund	 33	 36
 Parks & Rec Fund	 1	 2
 Bi-State Fund	 3	 5

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

**EFFECTIVE 1-1-2024
INCLUDES 2.5% COLA**

GRADE 1 - MINIMUM WAGE AND TEMPORARY POSITIONS

GRADE 4	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 2	25,064.00	964.00	11.76	12.05
STEP 3	25,604.80	984.80	12.01	12.31
STEP 4	26,145.60	1,005.60	12.26	12.57
STEP 5	26,686.40	1,026.40	12.51	12.83
STEP 6	27,164.80	1,044.80	12.74	13.06
STEP 7	27,705.60	1,065.60	13.00	13.32
STEP 8	28,225.60	1,085.60	13.24	13.57
STEP 9	28,745.60	1,105.60	13.48	13.82
STEP 10 - MIDPOINT	29,265.60	1,125.60	13.73	14.07
STEP 11	29,764.80	1,144.80	13.96	14.31
STEP 12	30,347.20	1,167.20	14.24	14.59
STEP 13	30,846.40	1,186.40	14.47	14.83
STEP 14	31,387.20	1,207.20	14.72	15.09
STEP 15	32,344.00	1,244.00	15.17	15.55
STEP 16	32,884.80	1,264.80	15.42	15.81
STEP 17	33,425.60	1,285.60	15.68	16.07
STEP 18	33,966.40	1,306.40	15.93	16.33
STEP 19	34,486.40	1,326.40	16.18	16.58
STEP 20	35,609.60	1,369.60	16.70	17.12

GRADE 5	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	26,998.40	1,038.40	12.66	12.98
STEP 2	27,580.80	1,060.80	12.93	13.26
STEP 3	28,184.00	1,084.00	13.22	13.55
STEP 4	28,766.40	1,106.40	13.49	13.83
STEP 5	29,390.40	1,130.40	13.78	14.13
STEP 6	29,972.80	1,152.80	14.06	14.41
STEP 7	30,555.20	1,175.20	14.33	14.69
STEP 8	31,179.20	1,199.20	14.62	14.99
STEP 9	31,782.40	1,222.40	14.91	15.28
STEP 10 - MIDPOINT	32,344.00	1,244.00	15.17	15.55
STEP 11	32,947.20	1,267.20	15.45	15.84
STEP 12	33,571.20	1,291.20	15.75	16.14
STEP 13	34,091.20	1,311.20	15.99	16.39
STEP 14	34,715.20	1,335.20	16.28	16.69
STEP 15	35,318.40	1,358.40	16.57	16.98

STEP 16	35,921.60	1,381.60	16.85	17.27
STEP 17	37,044.80	1,424.80	17.38	17.81
STEP 18	37,648.00	1,448.00	17.66	18.10
STEP 19	38,251.20	1,471.20	17.94	18.39
STEP 20	39,374.40	1,514.40	18.47	18.93

GRADE 6	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	30,388.80	1,168.80	14.26	14.61
STEP 2	31,054.40	1,194.40	14.56	14.93
STEP 3	31,720.00	1,220.00	14.88	15.25
STEP 4	32,364.80	1,244.80	15.18	15.56
STEP 5	33,030.40	1,270.40	15.50	15.88
STEP 6	33,716.80	1,296.80	15.81	16.21
STEP 7	34,382.40	1,322.40	16.13	16.53
STEP 8	35,027.20	1,347.20	16.43	16.84
STEP 9	35,672.00	1,372.00	16.74	17.15
STEP 10 - MIDPOINT	36,400.00	1,400.00	17.07	17.50
STEP 11	37,044.80	1,424.80	17.38	17.81
STEP 12	37,752.00	1,452.00	17.70	18.15
STEP 13	38,417.60	1,477.60	18.02	18.47
STEP 14	39,062.40	1,502.40	18.32	18.78
STEP 15	39,707.20	1,527.20	18.63	19.09
STEP 16	40,435.20	1,555.20	18.96	19.44
STEP 17	41,662.40	1,602.40	19.54	20.03
STEP 18	42,328.00	1,628.00	19.86	20.35
STEP 19	43,014.40	1,654.40	20.17	20.68
STEP 20	44,241.60	1,701.60	20.75	21.27

GRADE 7	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	34,902.40	1,342.40	16.37	16.78
STEP 2	35,672.00	1,372.00	16.74	17.15
STEP 3	36,462.40	1,402.40	17.10	17.53
STEP 4	37,232.00	1,432.00	17.46	17.90
STEP 5	37,980.80	1,460.80	17.82	18.26
STEP 6	38,771.20	1,491.20	18.19	18.64
STEP 7	39,561.60	1,521.60	18.55	19.02
STEP 8	40,310.40	1,550.40	18.91	19.38
STEP 9	41,059.20	1,579.20	19.26	19.74
STEP 10 - MIDPOINT	41,891.20	1,611.20	19.65	20.14
STEP 11	42,598.40	1,638.40	19.98	20.48
STEP 12	43,368.00	1,668.00	20.34	20.85
STEP 13	44,179.20	1,699.20	20.72	21.24
STEP 14	44,928.00	1,728.00	21.08	21.60
STEP 15	45,718.40	1,758.40	21.44	21.98

STEP 16	46,508.80	1,788.80	21.81	22.36
STEP 17	47,944.00	1,844.00	22.48	23.05
STEP 18	48,713.60	1,873.60	22.85	23.42
STEP 19	49,504.00	1,904.00	23.22	23.80
STEP 20	50,939.20	1,959.20	23.89	24.49

GRADE 8	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	39,166.40	1,506.40	18.38	18.83
STEP 2	40,372.80	1,552.80	18.93	19.41
STEP 3	41,496.00	1,596.00	19.47	19.95
STEP 4	42,619.20	1,639.20	19.99	20.49
STEP 5	43,825.60	1,685.60	20.56	21.07
STEP 6	44,948.80	1,728.80	21.09	21.61
STEP 7	46,072.00	1,772.00	21.61	22.15
STEP 8	47,216.00	1,816.00	22.15	22.70
STEP 9	48,380.80	1,860.80	22.69	23.26
STEP 10 - MIDPOINT	49,545.60	1,905.60	23.24	23.82
STEP 11	50,668.80	1,948.80	23.77	24.36
STEP 12	51,792.00	1,992.00	24.29	24.90
STEP 13	52,998.40	2,038.40	24.86	25.48
STEP 14	54,121.60	2,081.60	25.38	26.02
STEP 15	56,097.60	2,157.60	26.31	26.97
STEP 16	57,304.00	2,204.00	26.87	27.55
STEP 17	58,510.40	2,250.40	27.44	28.13
STEP 18	59,716.80	2,296.80	28.01	28.71
STEP 19	60,923.20	2,343.20	28.58	29.29
STEP 20	63,336.00	2,436.00	29.71	30.45

GRADE 9	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	47,028.80	1,808.80	22.06	22.61
STEP 2	48,401.60	1,861.60	22.70	23.27
STEP 3	49,836.80	1,916.80	23.38	23.96
STEP 4	51,230.40	1,970.40	24.03	24.63
STEP 5	52,540.80	2,020.80	24.65	25.26
STEP 6	53,934.40	2,074.40	25.30	25.93
STEP 7	55,307.20	2,127.20	25.94	26.59
STEP 8	56,700.80	2,180.80	26.59	27.26
STEP 9	58,052.80	2,232.80	27.23	27.91
STEP 10 - MIDPOINT	59,446.40	2,286.40	27.88	28.58
STEP 11	60,840.00	2,340.00	28.53	29.25
STEP 12	62,212.80	2,392.80	29.18	29.91
STEP 13	63,564.80	2,444.80	29.82	30.56
STEP 14	64,958.40	2,498.40	30.47	31.23
STEP 15	67,288.00	2,588.00	31.56	32.35

STEP 16	68,702.40	2,642.40	32.22	33.03
STEP 17	70,116.80	2,696.80	32.88	33.71
STEP 18	71,531.20	2,751.20	33.55	34.39
STEP 19	72,924.80	2,804.80	34.21	35.06
STEP 20	75,753.60	2,913.60	35.53	36.42

GRADE 10	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	56,451.20	2,171.20	26.48	27.14
STEP 2	58,094.40	2,234.40	27.25	27.93
STEP 3	59,779.20	2,299.20	28.04	28.74
STEP 4	61,422.40	2,362.40	28.81	29.53
STEP 5	63,086.40	2,426.40	29.59	30.33
STEP 6	64,750.40	2,490.40	30.37	31.13
STEP 7	66,393.60	2,553.60	31.14	31.92
STEP 8	68,036.80	2,616.80	31.91	32.71
STEP 9	69,721.60	2,681.60	32.71	33.52
STEP 10 - MIDPOINT	71,344.00	2,744.00	33.46	34.30
STEP 11	72,945.60	2,805.60	34.22	35.07
STEP 12	74,651.20	2,871.20	35.02	35.89
STEP 13	76,273.60	2,933.60	35.77	36.67
STEP 14	77,916.80	2,996.80	36.55	37.46
STEP 15	80,745.60	3,105.60	37.88	38.82
STEP 16	82,430.40	3,170.40	38.66	39.63
STEP 17	84,115.20	3,235.20	39.45	40.44
STEP 18	85,779.20	3,299.20	40.24	41.24
STEP 19	87,464.00	3,364.00	41.03	42.05
STEP 20	90,833.60	3,493.60	42.60	43.67

GRADE 11	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	70,740.80	2,720.80	33.18	34.01
STEP 2	73,299.20	2,819.20	34.38	35.24
STEP 3	75,836.80	2,916.80	35.57	36.46
STEP 4	78,332.80	3,012.80	36.74	37.66
STEP 5	80,891.20	3,111.20	37.94	38.89
STEP 6	83,408.00	3,208.00	39.13	40.10
STEP 7	85,924.80	3,304.80	40.30	41.31
STEP 8	88,462.40	3,402.40	41.49	42.53
STEP 9	90,979.20	3,499.20	42.68	43.74
STEP 10 - MIDPOINT	93,496.00	3,596.00	43.85	44.95
STEP 11	96,033.60	3,693.60	45.04	46.17
STEP 12	98,529.60	3,789.60	46.22	47.37
STEP 13	101,067.20	3,887.20	47.40	48.59
STEP 14	103,584.00	3,984.00	48.59	49.80
STEP 15	107,681.60	4,141.60	50.50	51.77

STEP 16	110,219.20	4,239.20	51.70	52.99
STEP 17	112,777.60	4,337.60	52.90	54.22
STEP 18	115,336.00	4,436.00	54.10	55.45
STEP 19	117,894.40	4,534.40	55.29	56.68
STEP 20	122,553.60	4,713.60	57.48	58.92

GRADE 12	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	92,352.00	3,552.00	43.32	44.40
STEP 2	95,180.80	3,660.80	44.64	45.76
STEP 3	98,716.80	3,796.80	46.30	47.46
STEP 4	102,148.80	3,928.80	47.91	49.11
STEP 5	105,664.00	4,064.00	49.56	50.80
STEP 6	109,137.60	4,197.60	51.19	52.47
STEP 7	112,548.80	4,328.80	52.79	54.11
STEP 8	115,980.80	4,460.80	54.40	55.76
STEP 9	119,412.80	4,592.80	56.01	57.41
STEP 10 - MIDPOINT	122,803.20	4,723.20	57.60	59.04
STEP 11	126,193.60	4,853.60	59.19	60.67
STEP 12	129,584.00	4,984.00	60.78	62.30
STEP 13	132,974.40	5,114.40	62.38	63.93
STEP 14	136,385.60	5,245.60	63.97	65.57
STEP 15	141,710.40	5,450.40	66.47	68.13
STEP 16	145,080.00	5,580.00	68.05	69.75
STEP 17	148,449.60	5,709.60	69.62	71.37
STEP 18	151,819.20	5,839.20	71.21	72.99
STEP 19	155,292.80	5,972.80	72.84	74.66
STEP 20	160,617.60	6,177.60	75.34	77.22

GRADE 13	ANNUAL	BI-WEEKLY	2023 HOURLY	2024 HOURLY
STEP 1 - ENTRY LEVEL	121,368.00	4,668.00	56.93	58.35
STEP 2	126,089.60	4,849.60	59.14	60.62
STEP 3	130,790.40	5,030.40	61.35	62.88
STEP 4	135,366.40	5,206.40	63.49	65.08
STEP 5	140,004.80	5,384.80	65.67	67.31
STEP 6	144,622.40	5,562.40	67.83	69.53
STEP 7	149,260.80	5,740.80	70.01	71.76
STEP 8	153,899.20	5,919.20	72.18	73.99
STEP 9	158,516.80	6,096.80	74.35	76.21
STEP 10 - MIDPOINT	163,009.60	6,269.60	76.45	78.37
STEP 11	167,523.20	6,443.20	78.58	80.54
STEP 12	171,995.20	6,615.20	80.68	82.69
STEP 13	176,529.60	6,789.60	82.80	84.87
STEP 14	181,043.20	6,963.20	84.92	87.04
STEP 15	188,364.80	7,244.80	88.36	90.56

STEP 16	192,878.40	7,418.40	90.47	92.73
STEP 17	197,371.20	7,591.20	92.58	94.89
STEP 18	201,947.20	7,767.20	94.72	97.09
STEP 19	206,606.40	7,946.40	96.90	99.33
STEP 20	214,572.80	8,252.80	100.64	103.16

**CITY OF TEXARKANA, ARKANSAS
POLICE PAY SCALE**

**EFFECTIVE 1/1/2024
INCLUDES 2.5% COLA**

	ANNUAL	BI-WEEKLY	HOURLY	ANNUAL HOLIDAY	BI-WEEKLY HOLIDAY
PATROL OFFICER - ENTRY	45,473.90	1,749.00	21.8625	2,623.49	100.90
PATROL OFFICER - 2 YEARS	51,257.52	1,971.44	24.6430	2,957.16	113.74
PATROL OFFICER - 3 YEARS	53,264.92	2,048.65	25.6081	3,072.98	118.19
PATROL OFFICER - 4 YEARS	54,336.94	2,089.88	26.1235	3,134.82	120.57
PATROL OFFICER - 5 YEARS	56,575.93	2,176.00	27.2000	3,264.00	125.54
PATROL OFFICER - 10 YEARS	59,169.00	2,275.73	28.4466	3,413.60	131.29
PATROL OFFICER - 15 YEARS	61,111.51	2,350.44	29.3805	3,525.66	135.60
PATROL OFFICER - 20 YEARS	64,121.68	2,466.22	30.8277	3,699.33	142.28
 SERGEANT - 1 YEAR	 67,131.87	 2,581.99	 32.2749	 3,872.99	 148.96
SERGEANT - 3 YEARS	68,903.82	2,650.15	33.1268	3,975.22	152.89
SERGEANT - 6 YEARS	70,432.50	2,708.94	33.8618	4,063.41	156.29
 LIEUTENANT - 1 YEAR	 75,963.37	 2,921.67	 36.5208	 4,382.50	 168.56
LIEUTENANT - 3 YEARS	77,568.99	2,983.42	37.2928	4,475.13	172.12
LIEUTENANT - 6 YEARS	79,206.30	3,046.40	38.0800	4,569.59	175.75
 CAPTAIN - 1 YEAR	 81,716.01	 3,142.92	 39.2865	 4,714.39	 181.32
CAPTAIN - 3 YEARS	84,629.67	3,254.99	40.6873	4,882.48	187.79
CAPTAIN -6 YEARS	89,806.37	3,454.09	43.1761	5,181.14	199.27

CITY OF TEXARKANA, ARKANSAS

FIRE PAY SCALE

**EFFECTIVE 1/1/2024
INCLUDES 2.5% COLA**

	ANNUAL	BI-WEEKLY	HOURLY	ANNUAL HOLIDAY	BI-WEEKLY HOLIDAY
FIREFIGHTER - ENTRY	43,725.27	1,681.74	15.0155	2,522.61	97.02
FIREFIGHTER - 1 YEAR	46,930.87	1,805.03	16.1164	2,707.55	104.14
FIREFIGHTER - 2 YEARS	47,694.64	1,834.41	16.3787	2,751.61	105.83
FIREFIGHTER - 3 YEARS	48,630.41	1,870.40	16.7000	2,805.60	107.91
FIREFIGHTER - 5 YEARS	50,015.38	1,923.67	17.1756	2,885.50	110.98
FIREFIGHTER - 10 YEARS	51,854.11	1,994.39	17.8070	2,991.58	115.06
ENGINEER - ENTRY	54,235.95	2,086.00	18.6250	3,129.00	120.35
ENGINEER - 1 YEAR	54,777.95	2,106.84	18.8111	3,160.27	121.55
ENGINEER - 3 YEARS	56,543.11	2,174.74	19.4173	3,262.10	125.47
ENGINEER - 5 YEARS	57,237.86	2,201.46	19.6559	3,302.18	127.01
CAPTAIN - ENTRY	62,294.63	2,395.95	21.3924	3,593.92	138.23
CAPTAIN - 1 YEAR	62,797.02	2,415.27	21.5649	3,622.90	139.34
CAPTAIN - 3 YEAR	63,542.69	2,443.95	21.8210	3,665.92	141.00
CAPTAIN - 5 YEAR	63,987.38	2,461.05	21.9737	3,691.58	141.98
BATTALION CHIEF - ENTRY (24)	71,316.22	2,742.93	24.4905	4,114.40	158.25
BATTALION CHIEF - 1 YEAR (24)	72,128.65	2,774.18	24.7695	4,161.27	160.05
BATTALION CHIEF - 3 YEAR (24)	73,278.27	2,818.40	25.1642	4,227.59	162.60
BATTALION CHIEF - 5 YEAR (24)	73,730.88	2,835.80	25.3197	4,253.70	163.60
BATTALION CHIEF - ENTRY (8)	71,316.22	2,742.93	34.2866	4,114.40	158.25
BATTALION CHIEF - 1 YEAR (8)	72,128.65	2,774.18	34.6772	4,161.27	160.05
BATTALION CHIEF - 3 YEAR (8)	73,278.27	2,818.40	35.2299	4,227.59	162.60
BATTALION CHIEF - 5 YEAR (8)	73,730.88	2,835.80	35.4475	4,253.70	163.60



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.

- **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.

2024 Texarkana Arkansas Police

**Dedicated to providing professional police services to the
Texarkana community.**

Our Core Values

Teamwork

Working together to achieve a common goal.

Accountability

Willingness to accept responsibility for one's actions.

Professionalism

Conducting oneself with responsibility, integrity, and excellence.

Dedication

Committing to a task or purpose.

PROGRAM SERVICES

The police department has identified three priorities for fiscal year 2024. First on the list is staffing, which includes salaries and benefits, and growing overtime needs in the Entertainment District. The second focal effort is furthering our ability to provide professional police services. An alternative promotional process to select our leadership cadre and a training program to grow our team members' essential skills round out this program. Finally, we have identified capital projects needed to sustain and enhance our department's capabilities. These include firing range and training facility maintenance and improvements, development of Union Elementary into needed training, office, and evidence storage spaces, and replacing some of our CID vehicles.

PROGRAM ONE: STAFFING

Salaries

TAPD began 2023 with roughly ten vacant police officer positions. During the first two quarters of the year another six senior members of the department retired and six more vacancies were created through normal attrition. Police department staff recently completed a salary and benefits survey which included all Arkansas cities with 20,000 or more residents, and those Texas agencies with

2024 Texarkana Arkansas Police

which we compete for police officer candidates. TAPD officer top out pay ranked at the 50th percentile. All other ranks fell well below the 50th percentile, with captain salaries below the 30th percentile.

Entertainment District Demands

The demand for dedicated police presence in the Entertainment District strained both our overtime budget and our police officers. During the third quarter of FY 23 police overtime topped \$30,000 per month, and staffing shortages required mandatory overtime and on-call assignments for officers each week. We will utilize an increased overtime budget to enhance safety for the visitors frequenting the Entertainment District.

PROGRAM TWO: PROFESSIONAL POLICE SERVICES

Promotional Process

Developing our departmental leadership is vital to sustaining and enhancing our police services. Society continually lengthens and broadens its expectations of police officers it is imperative that TAPD select the very best leaders within our midst. Supervisors will undergo knowledge based objective testing and then a rigorous assessment process to identify those best suited to lead. Senior police leaders from outside of Texarkana and unknown to the candidates are brought in to participate in the assessment process. The assessment center score is added to the written test score to determine final rankings from which the chief selects the next members of the TAPD leadership team.

Training and Development

Continual quality training is essential to create and maintain a professional department. Skills such as crime scene processing, de-escalation, understanding mental illness, and many more are core to our success. Essential skills critical to police officer survival like firearms training, arrest mechanics, and defensive tactics are perishable and must be reinforced routinely to remain successful tools for every officer. TAPD officers are expected to attend instructor level courses from other regions of the country to ensure training remains current and in keeping with best practices.

PROGRAM THREE: CAPITAL PROJECTS

Union Elementary School

The city purchased Union Elementary School in FY23 with the intent to vacate the lease of abandoned fire station at the airport, eliminating more than \$40,000 annually in rent and associated maintenance expenses. Fleet maintenance personnel will be moved into the Union facility during FY24, once bay doors are installed in the cafeteria area. Additional spaces in the facility will be used to house TAPD training personnel, property and evidence, and other specialty units. A longer-term goal of creating a regionally renowned training center for agencies throughout Arkansas will involve repurposing spaces into training venues for practical and classroom instruction.

Firing Range

The TAPD firing range needs repair to the berms and the targeting systems. Continual use over the years has outpaced maintenance. TAPD has instituted a usage fee for outside agencies to help

2024 Texarkana Arkansas Police

offset the cost of maintenance and repairs, and has instituted policy changes to ensure anyone using the range is complying with our rules for use to limit future damage.

CID Vehicles

Multiple vehicles used by TAPD detective are high mileage and more than ten years old. Police patrol vehicles are expected to be in limited supply throughout FY24. We intend to use this gap in availability to reinvest in our unmarked fleet, which should decrease CID fleet maintenance costs for the next few years.

2024 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 (2024)

We will promote a strong and diverse economic environment.

Strategy: The Texarkana, Arkansas Fire Department will actively take steps in 2024 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. Ongoing from 2023.
- 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 2024.
- All fire hydrants will be checked in October of 2024.

We will promote public safety and health.

Strategy: The Texarkana, Arkansas Fire Department will have an active fire prevention campaign in 2024.

- 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 2024.

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 2024 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 2024.
- 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
Texarkana, Arkansas 71854
Fax: (870)774-4518
Phone: (870)773-6388
Email: lenor.teague@txkusa.org

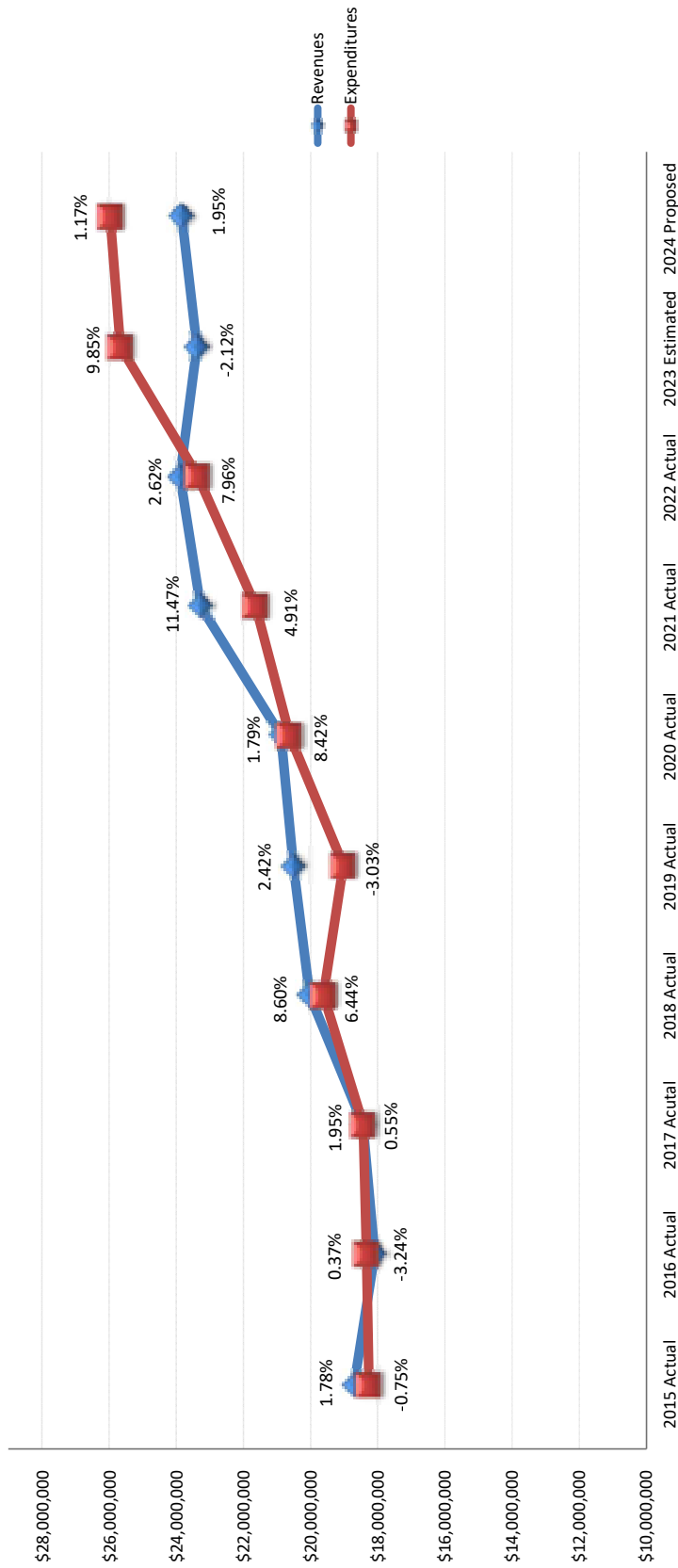
General Fund Summary (101)

	<i>ACTUAL 2022</i>	<i>BUDGET 2023</i>	<i>ESTIMATED 2023</i>	<i>PROPOSED 2024</i>
BEGINNING FUND BALANCE	8,175,514		8,702,104	6,533,118
<u>REVENUES</u>				
GENERAL PROPERTY TAX	2,854,063	2,991,500	3,032,500	3,153,450
SALES & OTHER TAXES	13,416,737	13,562,203	13,537,163	13,619,400
FRANCHISE RECEIPTS	3,634,487	3,280,000	3,581,400	3,875,500
LICENSES & PERMITS	47,960	61,750	67,775	52,775
FROM OTHER GOVERNMENTS	1,424,750	1,400,621	1,442,463	1,467,921
FINES & FORFEITURES	749,102	649,000	645,900	645,900
GRANTS	840,281	255,689	333,184	314,825
OTHER REVENUE	470,613	186,060	310,164	263,610
INTERFUND	324,890	334,688	330,188	332,551
ANIMAL SHELTER	127,671	112,530	104,210	115,100
APPROPRIATED FUND BALANCE	0	0	0	2,125,761
TOTAL REVENUES	23,890,554	22,834,041	23,384,947	25,966,793
<u>EXPENDITURES</u>				
ADMINISTRATION	376,438	368,701	341,490	426,752
FINANCE	546,075	890,199	913,305	774,760
CITY CLERK	211,846	226,992	226,719	235,422
BOARD OF DIRECTORS	160,760	164,178	165,725	177,581
COURT	280,002	287,127	304,469	330,383
PROBATION	194,577	200,387	202,926	216,889
POLICE	8,667,175	9,353,608	9,089,301	9,566,350
FIRE	6,079,585	6,236,018	6,415,814	6,179,418
AGENCIES	6,218,392	6,953,124	7,247,371	7,370,899
ANIMAL SHELTER	594,403	801,599	746,926	688,340
FEDERAL JAG GRANT	795	0	12,002	0
STOP SCHOOL VIOLENCE	32,625	0	0	0
BJA - CORONAVIRUS FUNDING	1,291	0	0	0
UNAPPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	23,363,964	25,481,933	25,666,048	25,966,793
NET CHANGE IN UNRESERVED FUND BALANCE	526,591		(2,281,101)	(0)
RESTRICTED RESERVE USED/ALLOCATED			112,116	50,200
ENDING UNRESERVED FUND BALANCE	8,702,104		6,533,118	4,457,557
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				63

General Fund Revenues/Expenditures 2015 - 2024



General Fund Change in Revenues/Expenditures 2015 - 2024

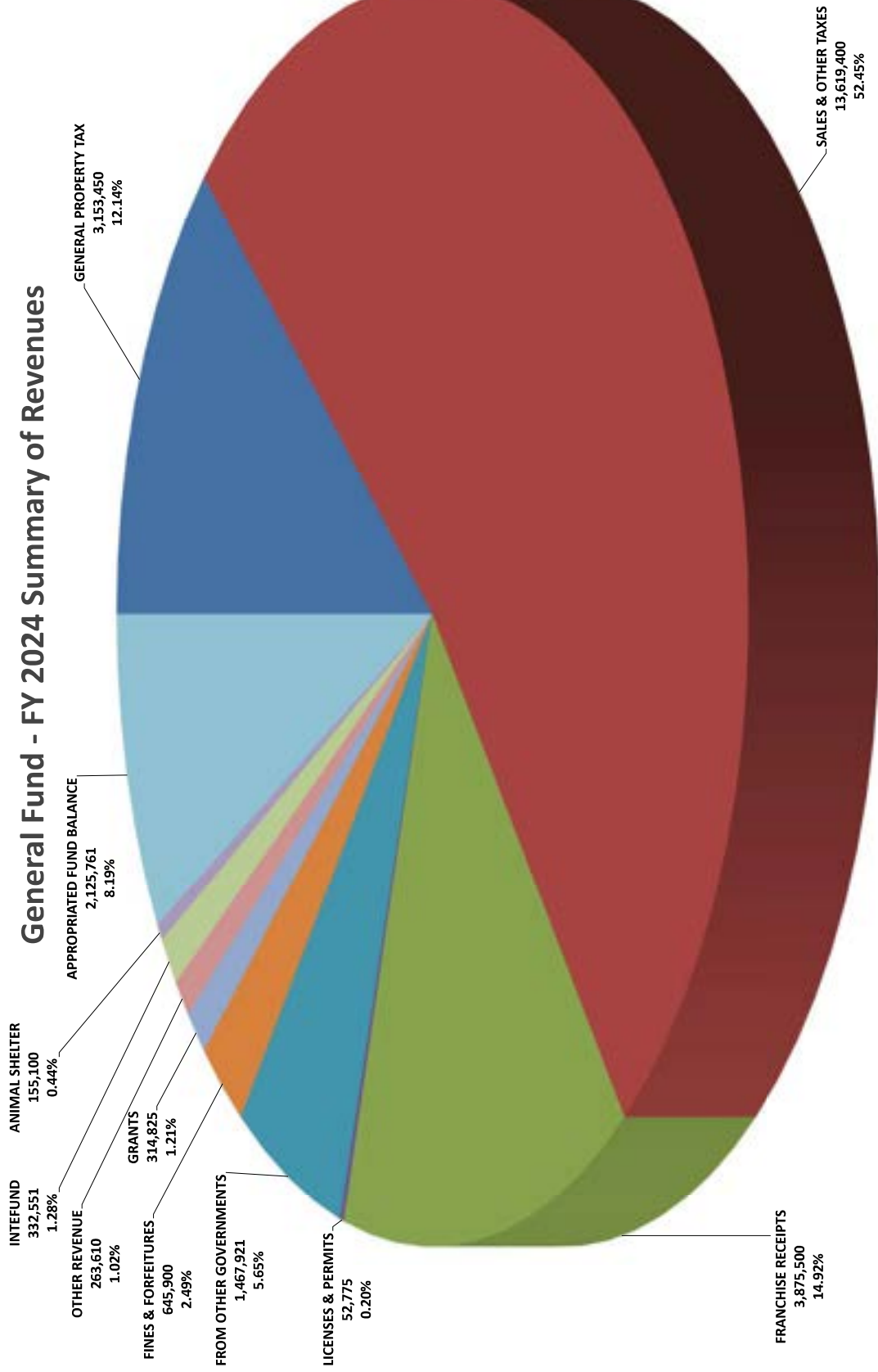


SUMMARY STATEMENT OF REVENUE

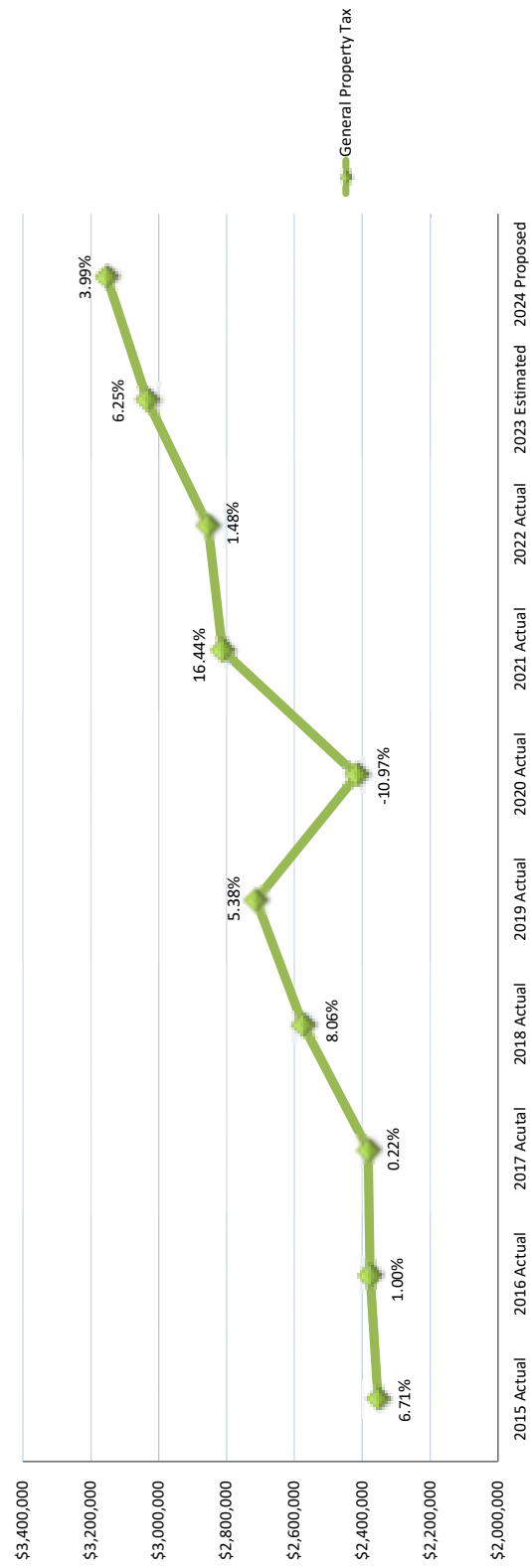
General Fund

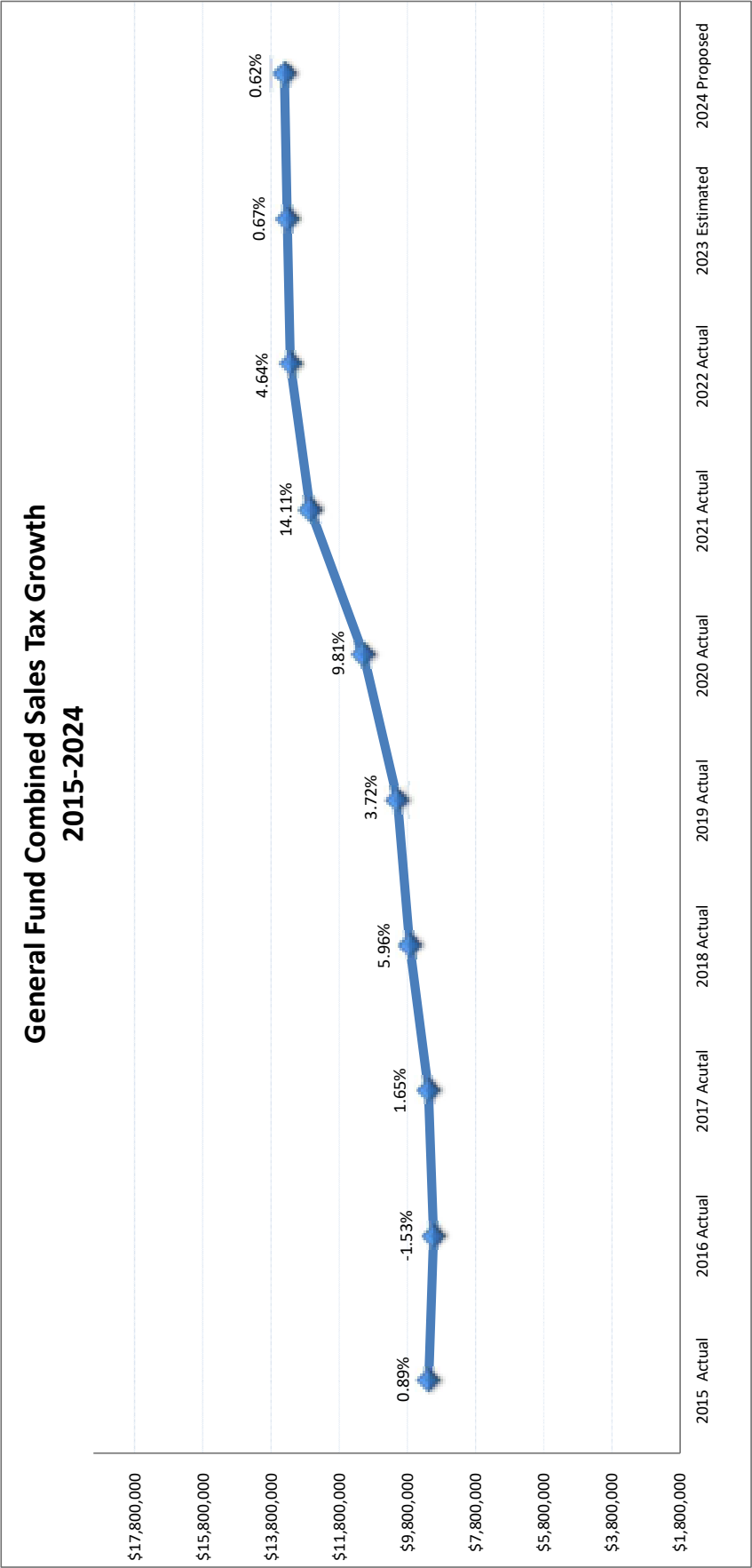
	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<u>REVENUES</u>				
GENERAL PROPERTY TAX	2,854,063	2,991,500	3,032,500	3,153,450
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FINES & FORFEITURES	749,102	649,000	645,900	645,900
GRANTS	840,281	255,689	333,184	314,825
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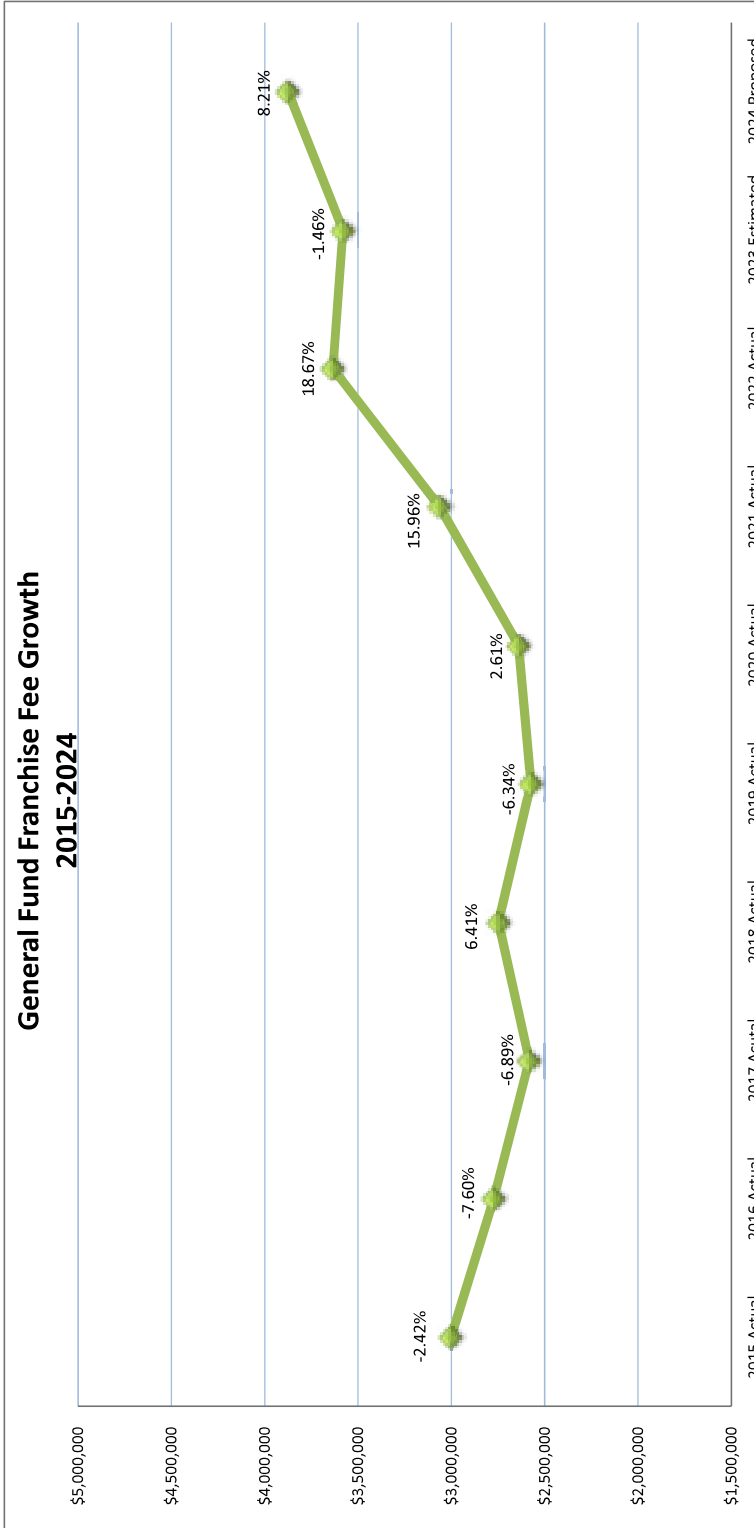
General Fund - FY 2024 Summary of Revenues



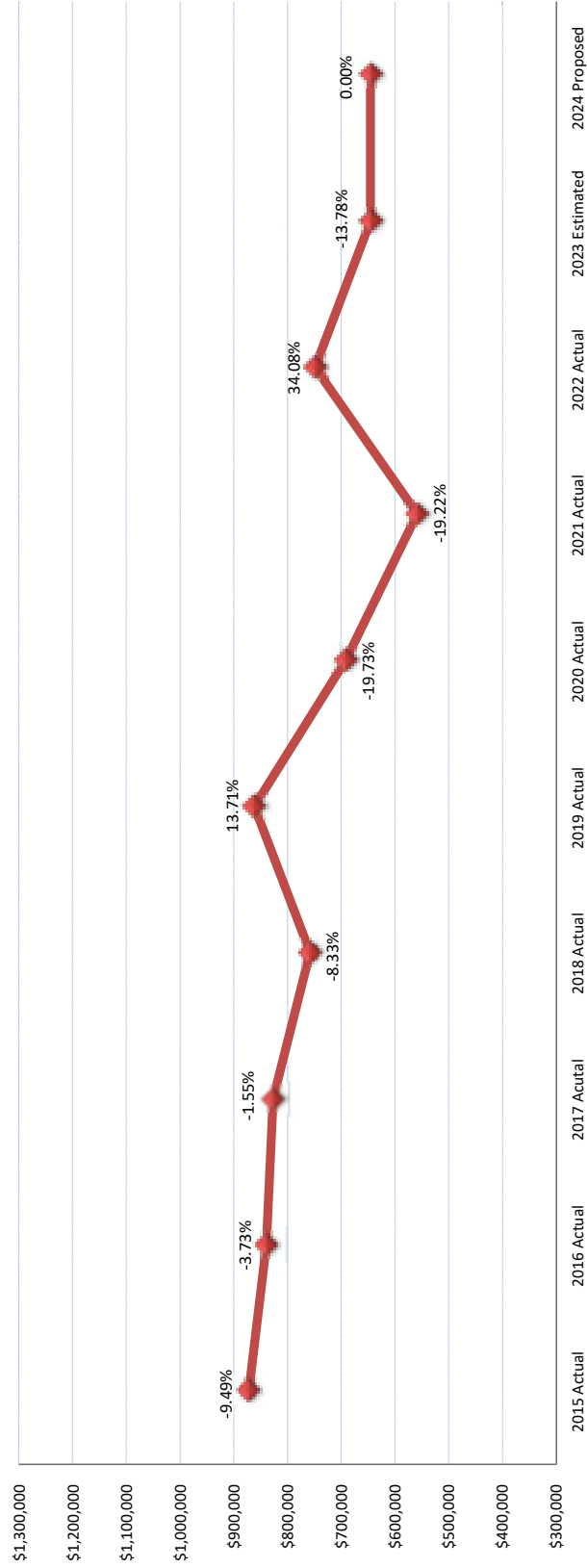
General Fund General Property Tax Growth 2015 - 2024







General Fund Fines & Forfeitures Growth 2015-2024



SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
EXPENDITURES				
ADMINISTRATION - 1 PART TIME & 3 FULL TIME EMPLOYEES				
PERSONNEL	296,395	323,146	269,164	336,958
CONTRACTUAL SERVICES	85,082	43,129	88,400	105,868
MAINTENANCE	19,111	17,000	1,500	1,500
SUPPLIES	12,353	7,000	4,500	4,500
OTHER	(36,503)	(21,574)	(22,074)	(22,074)
TOTAL ADMINISTRATION	376,438	368,701	341,489	426,751
FINANCE - 9 FULL TIME EMPLOYEES				
PERSONNEL	535,282	677,699	646,273	729,131
CONTRACTUAL SERVICES	157,175	152,291	189,320	180,703
SUPPLIES	16,545	11,000	14,400	15,500
OTHER	(162,927)	(160,074)	(153,113)	(150,574)
CAPITAL OUTLAY	0	209,283	216,425	0
TOTAL FINANCE	546,076	890,199	913,304	774,759
CITY CLERK - 2 FULL TIME EMPLOYEES				
PERSONNEL	182,593	194,959	195,002	202,349
CONTRACTUAL SERVICES	24,713	28,033	28,717	29,073
SUPPLIES	3,295	4,000	3,000	4,000
OTHER	1,245	0	0	0
TOTAL CITY CLERK	211,845	226,992	226,719	235,422
BOARD OF DIRECTORS				
PERSONNEL	4,285	4,414	4,414	4,546
CONTRACTUAL SERVICES	154,648	157,764	160,311	171,535
SUPPLIES	1,827	2,000	1,000	1,500
TOTAL BOARD OF DIRECTORS	160,760	164,178	165,725	177,582
COURT - 1 PART TIME & 5 FULL TIME EMPLOYEES				
PERSONNEL	197,418	210,237	213,277	250,313
CONTRACTUAL SERVICES	64,146	64,240	76,642	64,470
MAINTENANCE	100	150	50	100
SUPPLIES	18,338	12,500	14,500	15,500
TOTAL COURT	280,001	287,127	304,470	330,383
PROBATION - 3 FULL TIME EMPLOYEES				
PERSONNEL	182,738	186,730	187,883	201,318
CONTRACTUAL SERVICES	8,038	9,557	10,943	10,671
MAINTENANCE	0	500	300	500
SUPPLIES	3,201	3,000	3,200	3,800
OTHER	600	600	600	600
TOTAL PROBATION	194,576	200,387	202,926	216,890
POLICE - 1 PART TIME & 108 FULL TIME EMPLOYEES				
PERSONNEL	7,658,592	8,177,854	7,457,651	8,367,624
CONTRACTUAL SERVICES	394,262	487,122	464,770	567,671

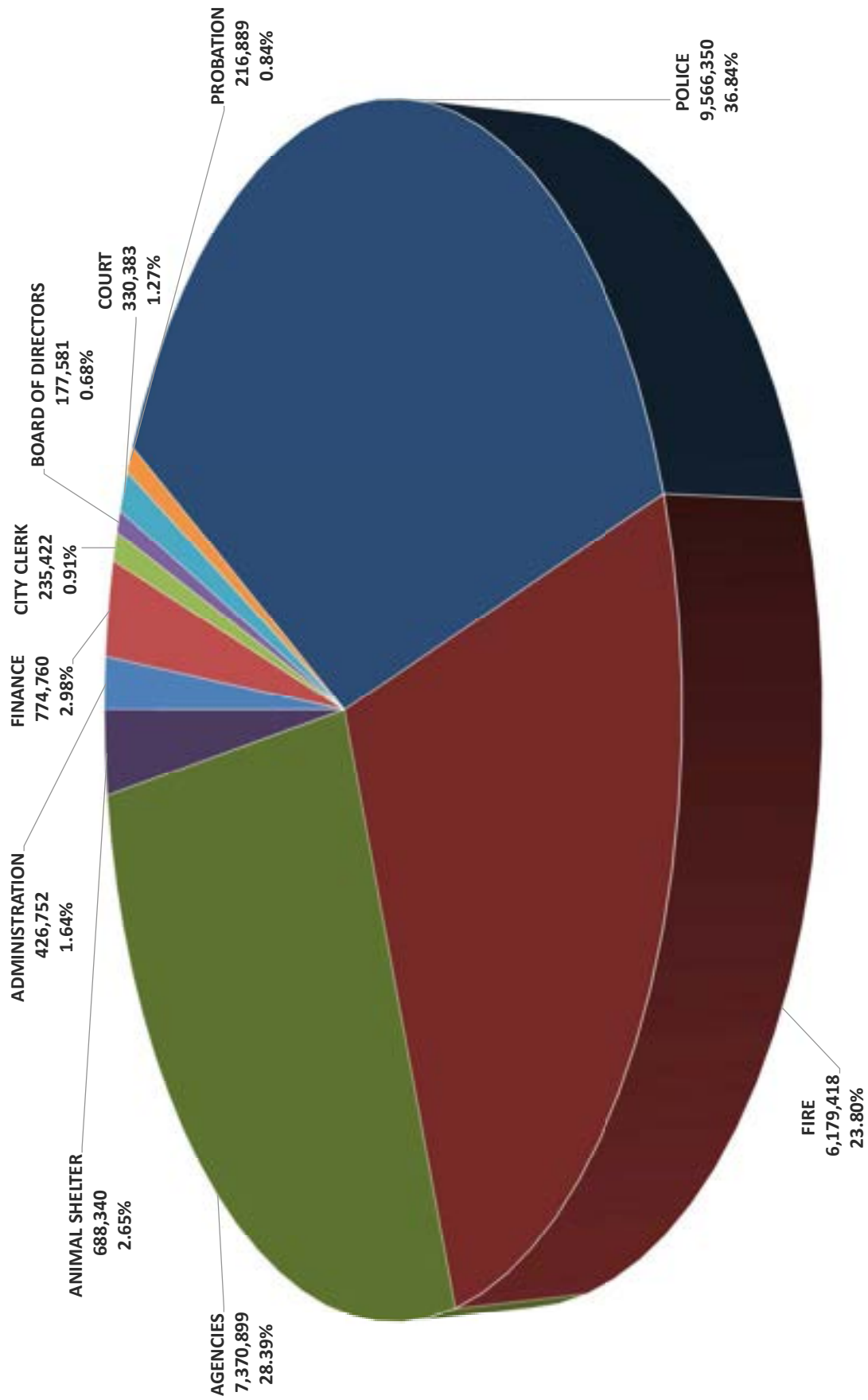
SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
MAINTENANCE	211,830	191,000	132,800	160,800
SUPPLIES	390,897	351,500	318,874	357,200
CAPITAL OUTLAY	53,802	219,500	726,227	163,000
OTHER	(68,837)	(73,368)	(46,443)	(56,840)
DEBT SERVICE	26,629	0	35,422	6,895
TOTAL POLICE	8,667,175	9,353,608	9,089,301	9,566,350
FIRE - 59 FULL TIME EMPLOYEES				
PERSONNEL	5,238,119	5,478,418	5,431,773	5,594,289
CONTRACTUAL SERVICES	105,181	132,150	109,950	205,629
MAINTENANCE	74,799	115,000	85,000	117,000
SUPPLIES	139,898	155,500	132,500	177,500
CAPITAL OUTLAY	531,112	360,000	664,891	90,000
OTHER	(9,524)	(5,050)	(8,300)	(5,000)
TOTAL FIRE	6,079,585	6,236,018	6,415,812	6,179,418
AGENCIES				
PERSONNEL/PROFESSIONAL SERVICES	1,118,367	1,328,046	1,412,566	1,432,281
CAPITAL OUTLAY	1,539,494	955,487	573,247	0
DEBT SERVICE	1,281,160	1,138,138	996,460	991,701
CONTRIBUTIONS	1,224,528	2,152,205	2,668,359	3,514,258
SERVICES	894,698	929,248	1,145,773	1,432,659
OTHER	0	450,000	450,789	0
SUPPLIES	34,154	0	90	0
MAINTENANCE	125,991	0	87	0
TOTAL AGENCIES	6,218,393	6,953,124	7,247,371	7,370,901
ANIMAL SHELTER & ANIMAL CONTROL - 1 PART TIME & 8 FULL TIME EMPLOYEES				
PERSONNEL	218,159	345,445	279,832	394,044
CONTRACTUAL SERVICES	177,632	113,429	144,502	139,842
MAINTENANCE	30,151	32,100	10,300	10,500
OTHER	279	25	7,642	7,504
SUPPLIES	76,065	70,600	64,650	91,250
CAPITAL OUTLAY	92,117	240,000	240,000	45,200
TOTAL ANIMAL SHELTER & ANIMAL CONTROL	594,404	801,599	746,927	688,341
FEDERAL JAG GRANT				
SUPPLIES	0	0	12,002	0
CONTRACTUAL SERVICES	795	0	0	0
TOTAL FEDERAL JAG GRANT	794	0	12,002	0
STOP SCHOOL VIOLENCE				
CONTRACTUAL SERVICES	380	0	0	0
SUPPLIES	32,245	0	0	0
TOTAL STOP SCHOOL VIOLENCE	32,625	0	0	0
BJA - CORONAVIRUS				
SUPPLIES	1,291	0	0	0
TOTAL BJA - CORONA VIRUS	1,291	0	0	0
TOTAL EXPENDITURES	23,363,964	25,481,934	25,666,047	25,966,794

General Fund - FY 2024

Summary of Expenditures by Department

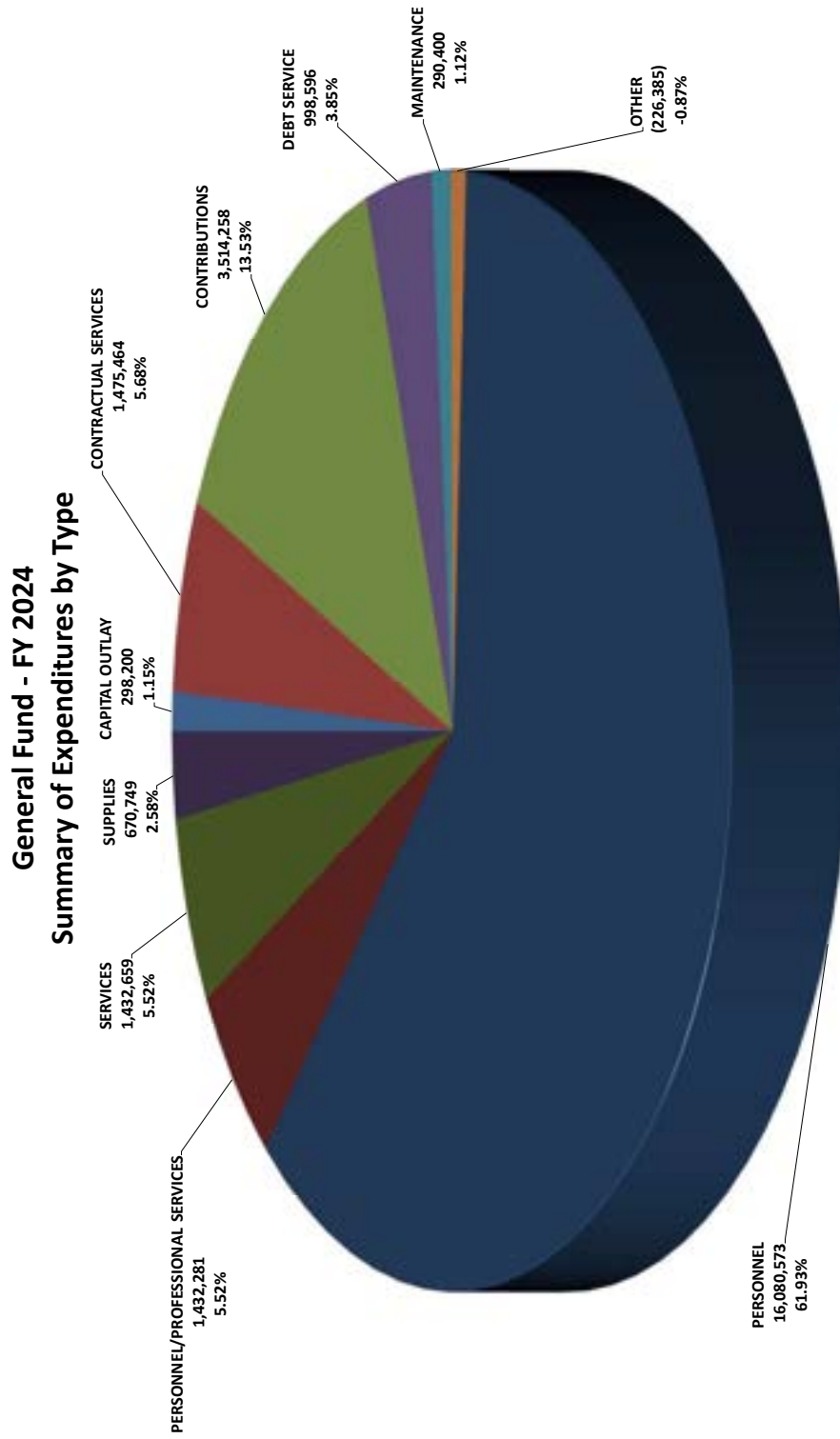


SUMMARY STATEMENT OF EXPENDITURES

General Fund

By Type

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
CAPITAL OUTLAY	2,216,523	1,984,270	2,420,791	298,200
CONTRACTUAL SERVICES	1,172,050	1,187,715	1,273,554	1,475,464
CONTRIBUTIONS	1,224,528	2,152,205	2,668,359	3,514,258
DEBT SERVICE	1,307,789	1,138,138	1,031,882	998,596
MAINTENANCE	461,982	355,750	230,035	290,400
OTHER	(275,667)	190,559	229,100	(226,385)
PERSONNEL	14,513,583	15,598,902	14,685,269	16,080,573
PERSONNEL/PROFESSIONAL SERVICES	1,118,367	1,328,046	1,412,566	1,432,281
SERVICES	894,698	929,248	1,145,773	1,432,659
SUPPLIES	730,109	617,100	568,717	670,749
TOTAL EXPENDITURES	23,363,964	25,481,933	25,666,048	25,966,793



General Fund Expenditure Breakdown 2022-2024

	2022 ACTUALS		2023 ESTIMATES		2024 BUDGET	
Non Public Safety Salaries/Benefits:						
Administration	296,395	1.56%	269,164	1.42%	336,958	1.78%
Finance	535,282	2.82%	646,273	3.40%	729,131	3.84%
City Clerk	182,593	0.96%	195,002	1.03%	202,349	1.07%
Total Non Public Safety Salaries/Benefits:	1,014,270	5.34%	1,110,439	5.85%	1,268,438	6.68%
Non Public Safety Operation Budget:						
Administration	80,044	0.42%	72,326	0.38%	89,794	0.47%
Finance	10,793	0.06%	267,033	1.41%	45,629	0.24%
City Clerk	29,253	0.15%	31,716	0.17%	33,073	0.17%
Board of Directors	160,760	0.85%	165,725	0.87%	177,581	0.94%
Agencies (excluding debt)	3,147,093	16.58%	3,594,217	18.94%	4,051,085	21.34%
Total Non Public Safety Operation Budget:	3,427,943	18.06%	4,131,017	21.76%	4,397,162	23.17%
Total Non Public Safety:	4,442,214	19.01%	5,241,455	20.42%	5,665,600	21.82%
Public Safety Salaries/Benefits:						
Court	197,418	1.04%	213,277	1.12%	250,313	1.32%
Probation	182,738	0.96%	187,883	0.99%	201,318	1.06%
Police	7,658,592	40.35%	7,457,651	39.29%	8,367,624	44.08%
Fire	5,238,119	27.60%	5,431,773	28.62%	5,594,289	29.47%
Animal Shelter/Control	218,159	1.15%	279,832	1.47%	394,044	2.08%
Total Public Safety Salaries/Benefits:	13,495,026	57.76%	13,570,416	52.87%	14,807,588	57.03%
Public Safety Operation Budget:						
Court	82,584	0.44%	91,192	0.48%	80,070	0.42%
Probation	11,839	0.06%	15,043	0.08%	15,570	0.08%
Police	1,008,583	5.31%	1,631,651	8.60%	1,198,726	6.32%
Fire	841,466	4.43%	984,041	5.18%	585,129	3.08%
Animal Shelter/Control	376,244	1.98%	467,094	2.46%	294,295	1.55%
Police Pension Fund	559,171	2.95%	600,000	3.16%	605,000	3.19%
CID Secretary (split with Texarkana, TX)	26,945	0.14%	27,700	0.15%	27,700	0.15%
Bi State Contribution	1,163,028	6.13%	1,965,196	10.35%	1,642,243	8.65%
Code Red Services	0	0.00%	21,258	0.11%	10,629	0.06%
E-911 Payments	16,995	0.09%	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	795	0.00%	12,002	0.06%	0	0.00%
Stop School Violence	32,625	0.17%	0	0.00%	0	0.00%
BJA - Coronavirus Funding	1,291	0.01%	0	0.00%	0	0.00%
Total Public Safety Operation Budget:	4,145,566	21.84%	5,857,717	30.86%	4,501,902	23.72%
Total Public Safety:	17,640,592	75.50%	19,428,133	75.70%	19,309,490	74.36%

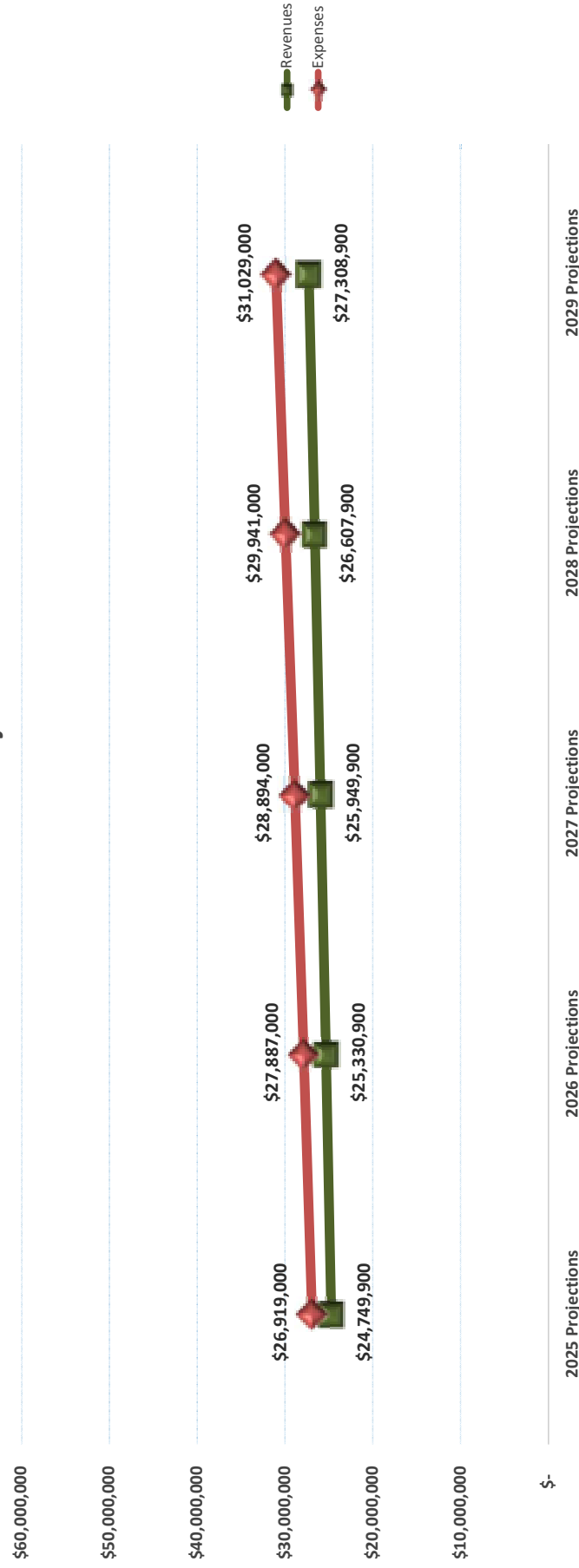
Debt:						
S/T Financing - Principal	0	0.00%	0	0.00%	0	0.00%
S/T Financing - Interest	0	0.00%	0	0.00%	0	0.00%
2018 Franchise Fee Bond	206,566	1.09%	207,797	1.09%	208,063	1.10%
2021 Franchise Fee Bond	767,748	4.04%	788,663	4.15%	783,638	4.13%
2020 PFB LRB Repayment	306,846	1.62%	0	0.00%	0	0.00%
Total Debt:	1,281,160	6.75%	996,460	5.25%	991,701	5.22%
Total General Fund Expenditures:	23,363,964	100.00%	25,666,048	100.00%	25,966,793	100.00%

General Fund 2025-2029 Projections

	2025 Projections	2026 Projections	2027 Projections	2028 Projections	2029 Projections
Revenues					
General Property Tax	\$ 3,262,000	\$ 3,374,000	\$ 3,490,000	\$ 3,610,000	\$ 3,734,000
Sales & Other Taxes	\$ 13,702,000	\$ 13,785,000	\$ 13,869,000	\$ 13,953,000	\$ 14,038,000
Franchise Receipts	\$ 4,215,000	\$ 4,584,000	\$ 4,985,000	\$ 5,421,000	\$ 5,895,000
Licenses & Permits	\$ 53,000	\$ 54,000	\$ 55,000	\$ 56,000	\$ 57,000
From Other Governments	\$ 1,484,000	\$ 1,500,000	\$ 1,517,000	\$ 1,534,000	\$ 1,551,000
Fines & Forfeitures	\$ 645,900	\$ 645,900	\$ 645,900	\$ 645,900	\$ 645,900
Grants	\$ 517,000	\$ 517,000	\$ 517,000	\$ 517,000	\$ 517,000
Other Revenue	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000	\$ 330,000
Interfund	\$ 407,000	\$ 407,000	\$ 407,000	\$ 407,000	\$ 407,000
Animal Shelter	\$ 134,000	\$ 134,000	\$ 134,000	\$ 134,000	\$ 134,000
Total Revenues	\$ 24,749,900	\$ 25,330,900	\$ 25,949,900	\$ 26,607,900	\$ 27,308,900
% Change from Prior Year	3.81%	2.35%	2.44%	2.54%	2.63%
Expenses					
Administration	\$ 431,000	\$ 435,000	\$ 439,000	\$ 443,000	\$ 447,000
Finance	\$ 779,000	\$ 783,000	\$ 787,000	\$ 791,000	\$ 795,000
City Clerk	\$ 252,000	\$ 270,000	\$ 289,000	\$ 310,000	\$ 332,000
Board of Directors	\$ 188,000	\$ 199,000	\$ 211,000	\$ 223,000	\$ 236,000
Municipal Court	\$ 354,000	\$ 379,000	\$ 406,000	\$ 434,000	\$ 464,000
Probation Office	\$ 225,000	\$ 233,000	\$ 242,000	\$ 251,000	\$ 260,000
Police	\$ 9,915,000	\$ 10,276,000	\$ 10,650,000	\$ 11,038,000	\$ 11,440,000
Fire	\$ 6,414,000	\$ 6,657,000	\$ 6,909,000	\$ 7,171,000	\$ 7,443,000
Agencies	\$ 7,598,000	\$ 7,832,000	\$ 8,073,000	\$ 8,322,000	\$ 8,578,000
Animal Shelter	\$ 744,000	\$ 804,000	\$ 869,000	\$ 939,000	\$ 1,015,000
Federal Jag Grant	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000	\$ 19,000
Stop School Violence Grant	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
BJA - Coronavirus Funding	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total Expenses	\$ 26,919,000	\$ 27,887,000	\$ 28,894,000	\$ 29,941,000	\$ 31,029,000
% Change from Prior Year	3.67%	3.60%	3.61%	3.62%	3.63%
Total	\$ (2,169,100)	\$ (2,556,100)	\$ (2,944,100)	\$ (3,333,100)	\$ (3,720,100)
% Change from Prior Year	2.04%	17.84%	15.18%	13.21%	11.61%

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

General Fund 2025-2029 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:

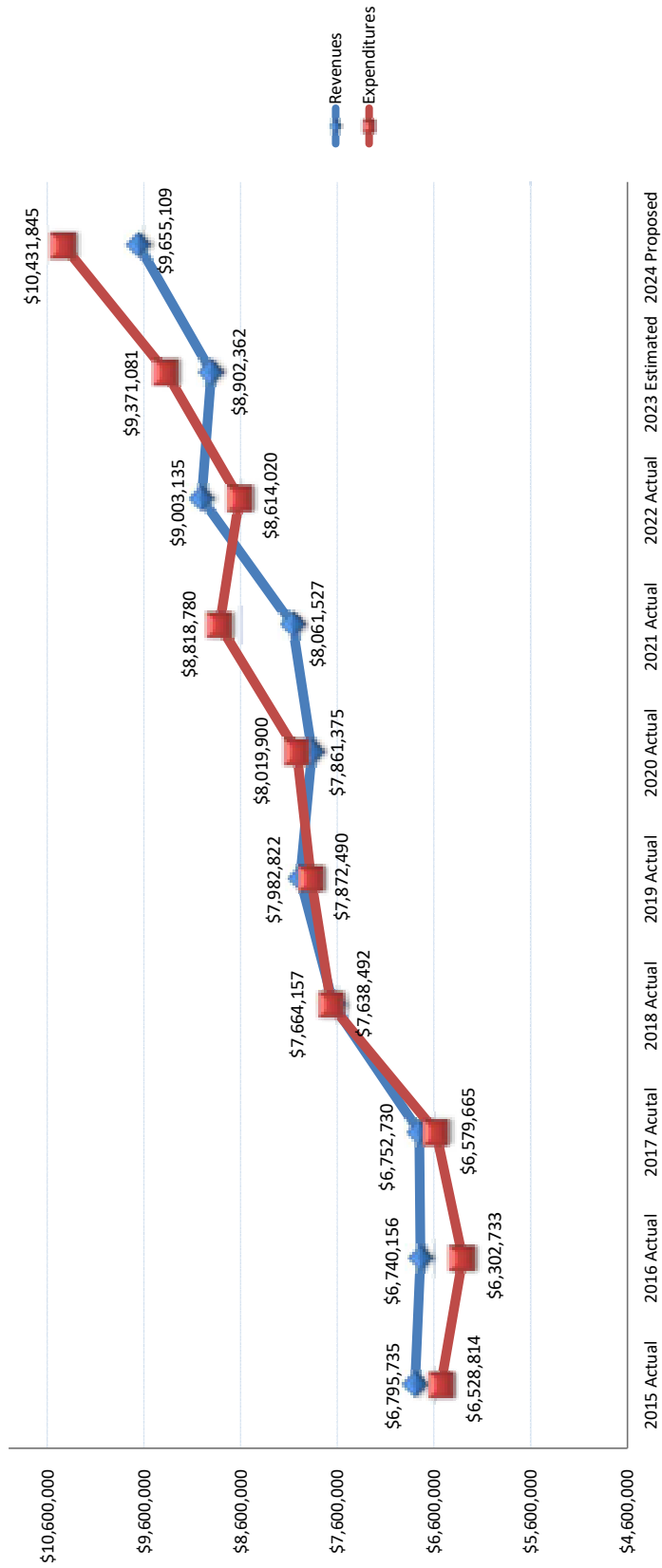
The focus of this division is to maintain and improve the accuracy of City mapping information and to provide the best possible mapping information to the citizens and businesses on zoning, lot size, flood plain, city limits, right-of-way, etc.



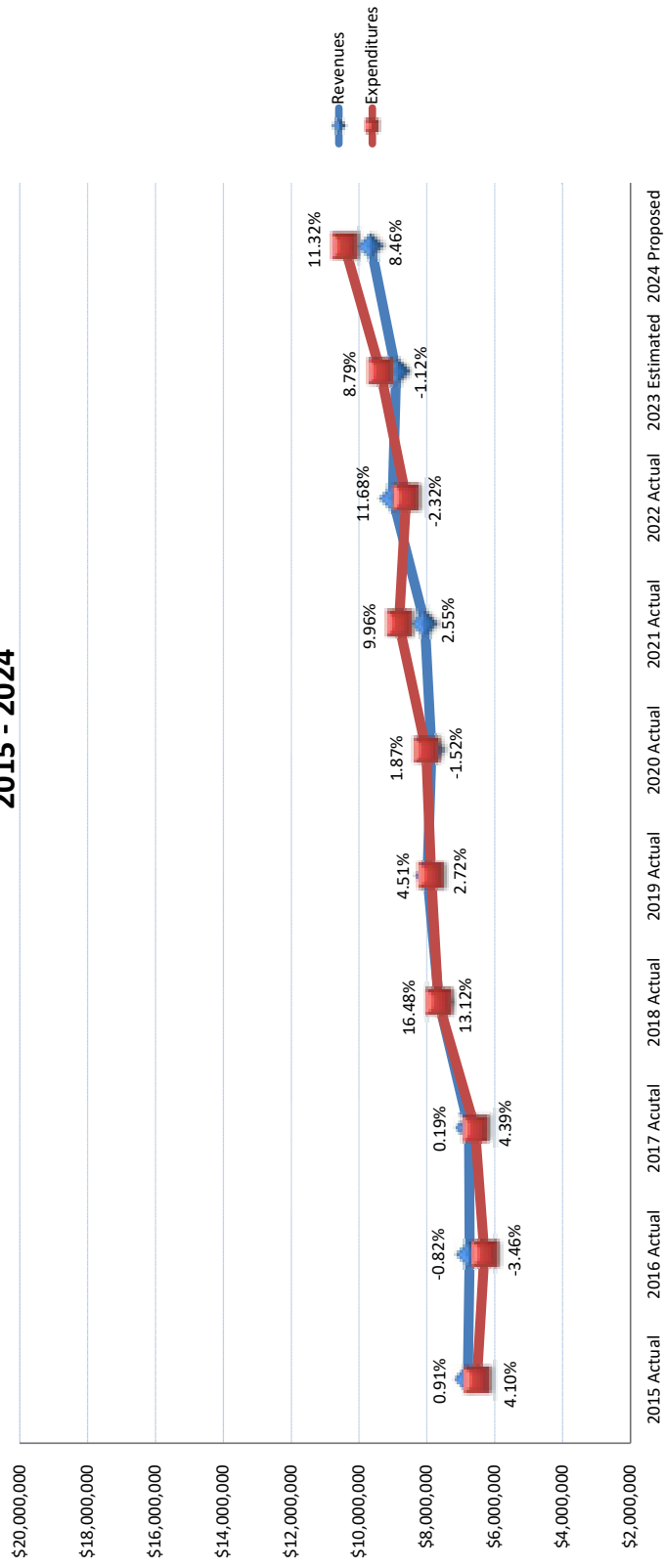
Public Works Fund Summary (201)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	572,746		961,861	793,392
<u>REVENUES</u>				
GENERAL PROPERTY TAX	118,302	125,000	120,000	122,000
WATER & SEWER	95,669	87,000	88,000	88,000
REFUSE	5,107,033	5,100,000	5,350,000	5,378,000
LICENSES & PERMITS	360,122	292,400	367,550	309,500
STATE TURNBACK	2,536,100	2,556,000	2,563,000	2,616,000
GRANT REVENUE	59,168	0	0	0
OTHER REVENUE	448,325	22,650	213,713	26,800
INTERFUND REVENUE	278,416	200,099	200,099	1,114,809
APPROPRIATED FUND BALANCE	0	0	0	776,736
TOTAL REVENUES	9,003,135	8,383,149	8,902,362	10,431,845
<u>EXPENDITURES</u>				
REFUSE	4,129,106	4,432,410	4,664,031	4,838,250
STREET	2,635,959	2,601,886	2,519,280	2,928,341
BUILDING MAINTENANCE	155,076	183,959	173,132	182,649
PARKS & RECREATION	554,073	0	0	0
ENVIRONMENTAL MAINTENANCE	202,898	356,358	260,082	322,825
PLANNING	134,747	157,125	180,228	157,565
CODE ENFORCEMENT	412,648	493,506	488,044	513,433
ENGINEERING	30,287	123,509	43,564	124,264
OTHER	153,060	975,000	923,817	1,307,000
ADC WORK RELEASE	206,166	144,503	118,903	57,518
TOTAL EXPENDITURES	8,614,020	9,468,256	9,371,081	10,431,845
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	389,115		(468,719)	0
STORM WATER RESTRICTED RESERVE USED/ALLOCATED			300,250	150,000
ENDING FUND BALANCE	961,861		793,392	166,656
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				6

Public Works Revenues/Expenditures 2015 - 2024



Public Works Change in Revenues/Expenditures 2015 - 2024



SUMMARY STATEMENT OF REVENUE

Public Works Fund

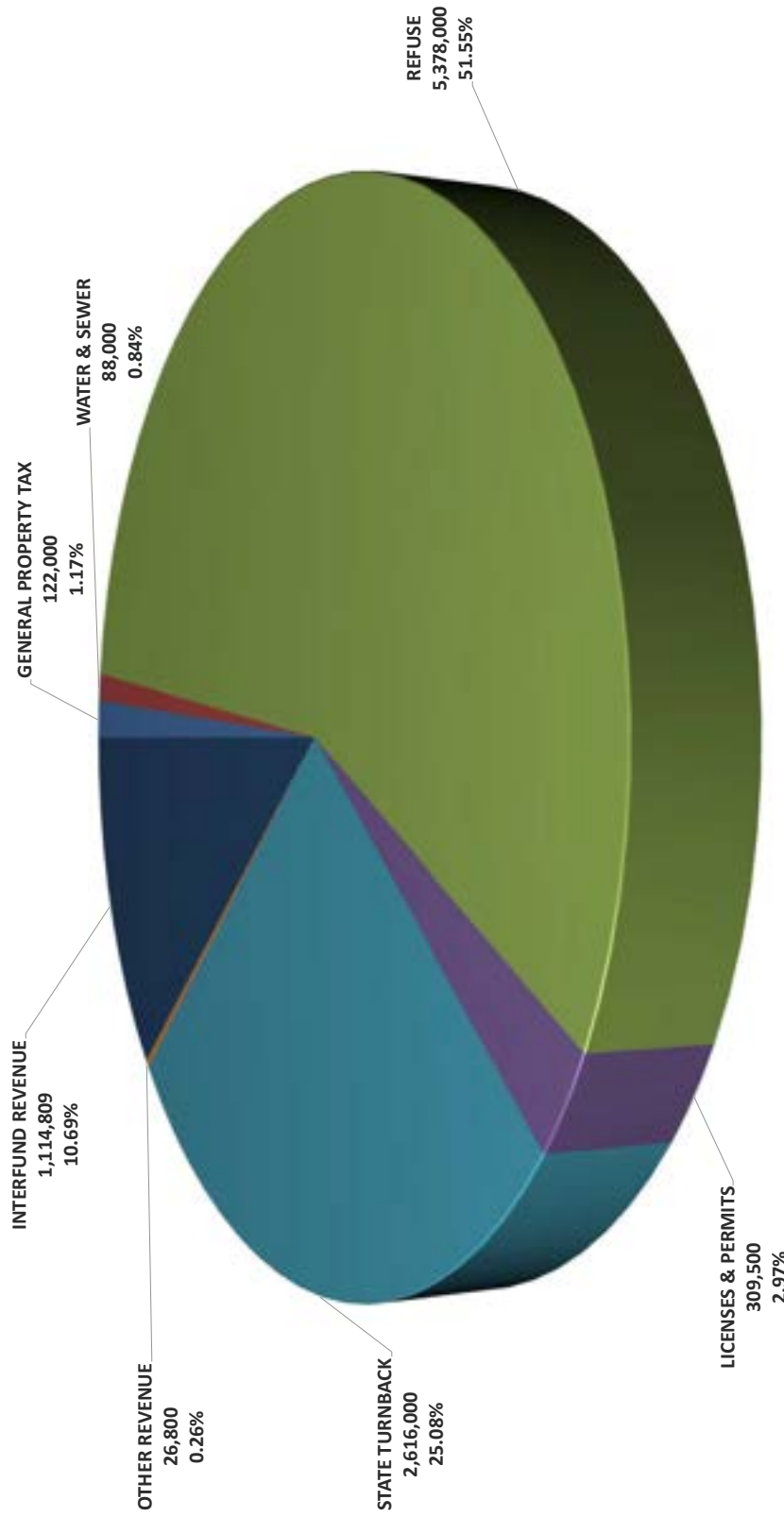
ACTUAL	BUDGET	ESTIMATED	PROPOSED
2022	2023	2023	2024

REVENUES

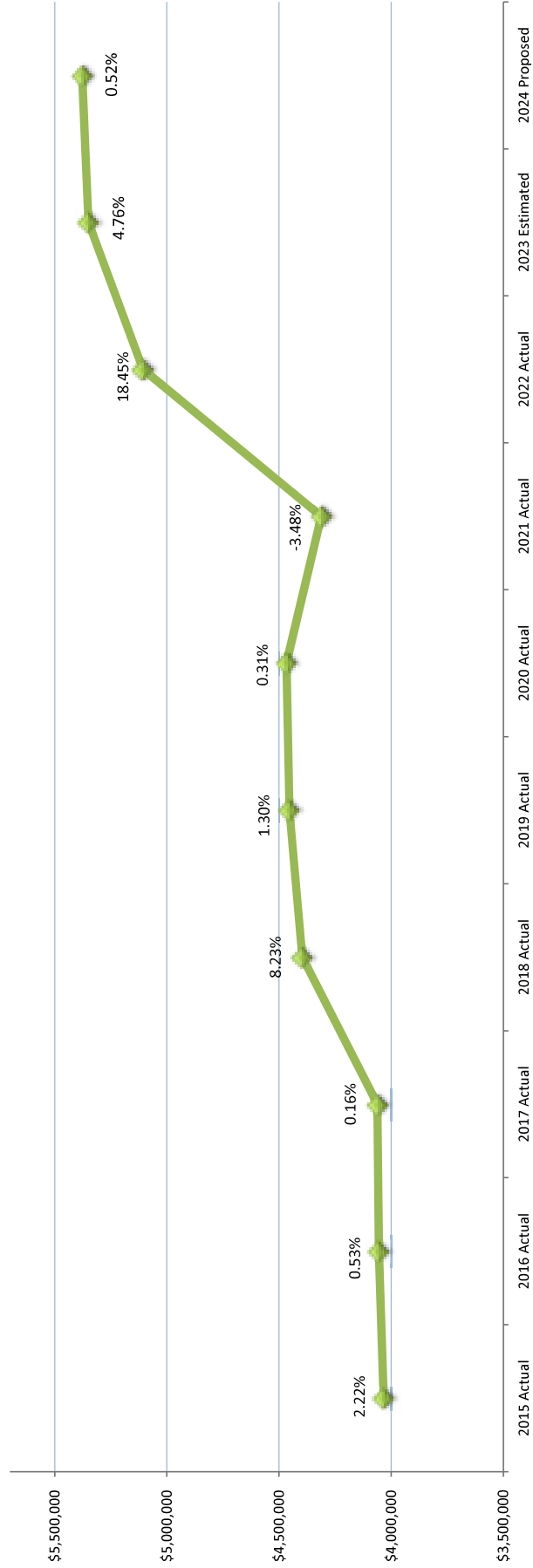
GENERAL PROPERTY TAX	118,302	125,000	120,000	122,000
WATER & SEWER	95,669	87,000	88,000	88,000
REFUSE	5,107,033	5,100,000	5,350,000	5,378,000
LICENSES & PERMITS	360,122	292,400	367,550	309,500
STATE TURNBACK	2,536,100	2,556,000	2,563,000	2,616,000
GRANT REVENUE	59,168	0	0	0
OTHER REVENUE	448,325	22,650	213,713	26,800
INTERFUND REVENUE	278,416	200,099	200,099	1,114,809
APPROPRIATED FUND BALANCE	0	0	0	776,736
TOTAL REVENUES	9,003,137	8,383,149	8,902,361	10,431,845

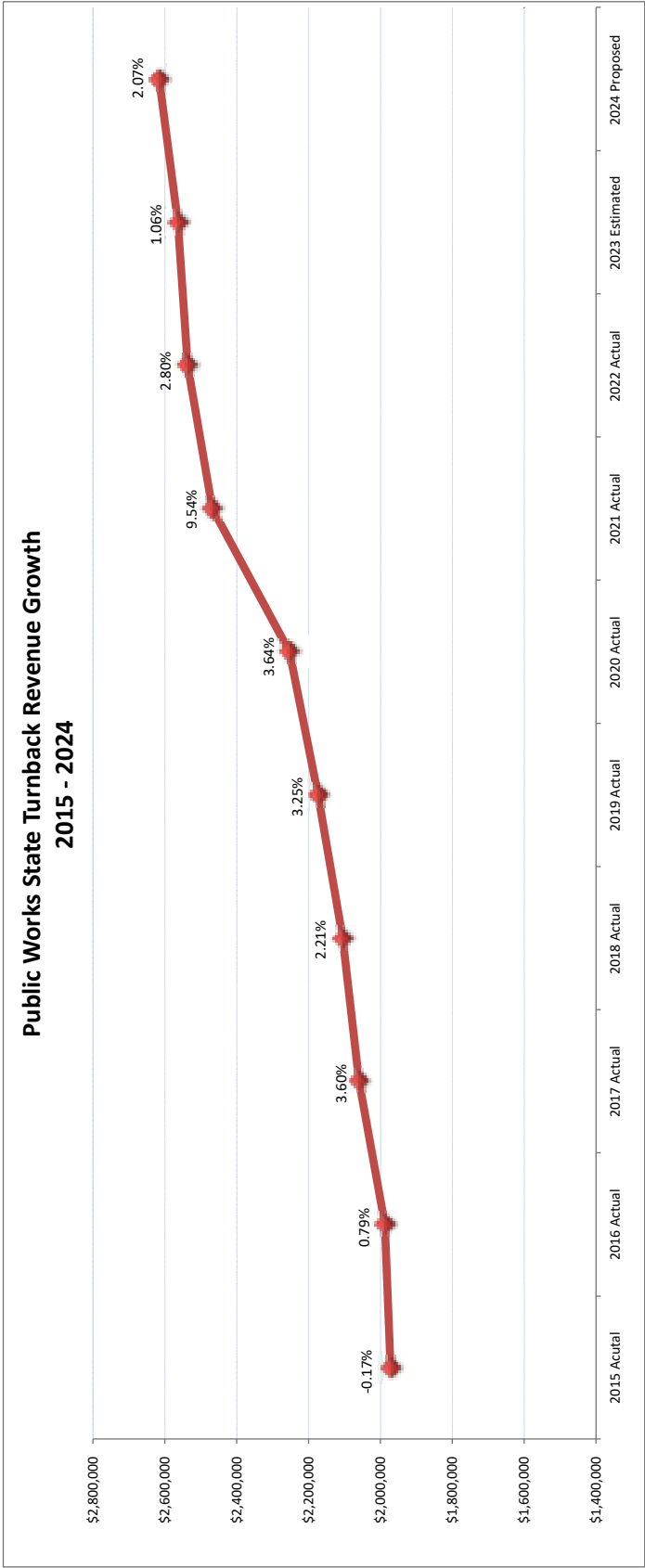
Public Works Fund - FY 2024

Summary of Revenues



Public Works Refuse Revenue Growth 2015 - 2024





SUMMARY STATEMENT OF EXPENDITURES

Public Works Fund By Department

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
EXPENDITURES				
REFUSE				
CONTRACTUAL SERVICES	3,650,890	3,745,410	4,022,831	4,324,250
MAINTENANCE	290	1,600	250	1,600
SUPPLIES	1,067	1,400	700	1,400
CAPITAL OUTLAY	0	2,000	0	2,000
OTHER	476,859	682,000	640,250	509,000
TOTAL REFUSE	4,129,105	4,432,410	4,664,031	4,838,250
STREET - 19 FULL TIME EMPLOYEES , 5 ADC EMPLOYEES				
PERSONNEL	944,893	1,206,357	959,087	1,255,324
CONTRACTUAL SERVICES	409,963	545,634	418,057	446,816
MAINTENANCE	79,378	66,500	143,000	98,000
SUPPLIES	506,416	488,500	462,150	632,500
CAPITAL OUTLAY	661,465	350,000	397,440	366,000
OTHER	(67,250)	(55,105)	6,556	(3,500)
DEBT SERVICE	101,094	0	132,990	133,201
TOTAL STREET	2,635,959	2,601,886	2,519,280	2,928,341
BUILDING MAINTENANCE - 1 FULL TIME EMPLOYEE				
PERSONNEL	55,523	59,295	59,213	52,975
CONTRACTUAL SERVICES	52,275	51,664	55,469	56,174
MAINTENANCE	3,408	1,800	1,800	2,100
SUPPLIES	19,451	31,200	16,650	31,400
CAPITAL OUTLAY	24,419	40,000	40,000	40,000
TOTAL BUILDING MAINTENANCE	155,076	183,959	173,132	182,649
PARKS & RECREATION				
PERSONNEL	390,263	0	0	0
CONTRACTUAL SERVICES	82,604	0	0	0
MAINTENANCE	5,110	0	0	0
SUPPLIES	61,096	0	0	0
CAPITAL OUTLAY	15,000	0	0	0
TOTAL PARKS & RECREATION	554,073	0	0	0
ENVIRONMENTAL MAINTENANCE - 1 PART TIME & 3 FULL TIME EMPLOYEES				
PERSONNEL	151,640	183,508	201,782	210,101
CONTRACTUAL SERVICES	399	900	400	1,674
MAINTENANCE	10,246	12,750	2,350	12,750
SUPPLIES	40,613	159,200	55,550	98,300
TOTAL ENVIRONMENTAL MAINTENANCE	202,898	356,358	260,082	322,825

PLANNING - 2 FULL TIME EMPLOYEES

PERSONNEL	124,180	135,446	149,467	133,868
CONTRACTUAL SERVICES	9,336	14,079	28,661	15,797
SUPPLIES	1,231	7,600	2,100	7,900
TOTAL PLANNING	134,745	157,125	180,228	157,565

CODE ENFORCEMENT - 6 FULL TIME EMPLOYEES

PERSONNEL	367,474	397,556	375,343	403,664
CONTRACTUAL SERVICES	20,781	23,850	29,801	24,769
MAINTENANCE	3,304	2,000	2,700	3,000
SUPPLIES	13,513	15,100	15,900	17,000
OTHER	7,576	55,000	64,300	65,000
TOTAL CODE ENFORCEMENT	412,648	493,506	488,044	513,433

ENGINEERING - 1 FULL TIME EMPLOYEE

PERSONNEL	0	68,445	0	69,265
CONTRACTUAL SERVICES	29,134	53,064	43,064	53,000
SUPPLIES	1,153	2,000	500	2,000
TOTAL ENGINEERING	30,287	123,509	43,564	124,264

OTHER STREET PROJECTS

CAPITAL OUTLAY	153,060	975,000	923,817	1,307,000
TOTAL OTHE STREET PROJECTS	153,060	975,000	923,817	1,307,000

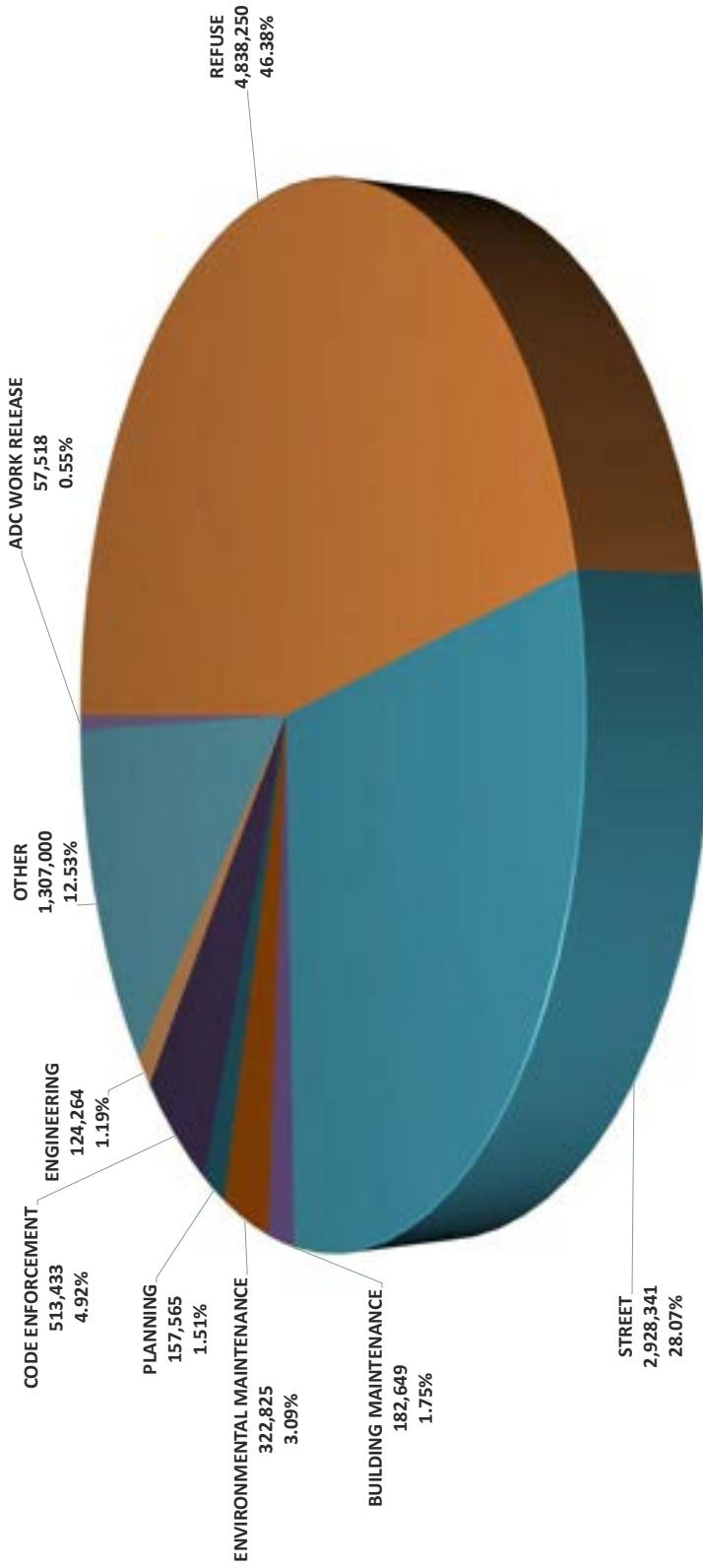
ADC WORK RELEASE - 9 ADC WORKERS

PERSONNEL	206,122	144,503	118,903	57,518
CONTRACTUAL SERVICE	45	0	0	0
TOTAL ADC WORK RELEASE	206,166	144,503	118,903	57,518

TOTAL EXPENDITURES	8,614,020	9,468,256	9,371,081	10,431,845
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Public Works Fund - FY 2024

Summary of Expenditures by Department



SUMMARY STATEMENT OF EXPENDITURES

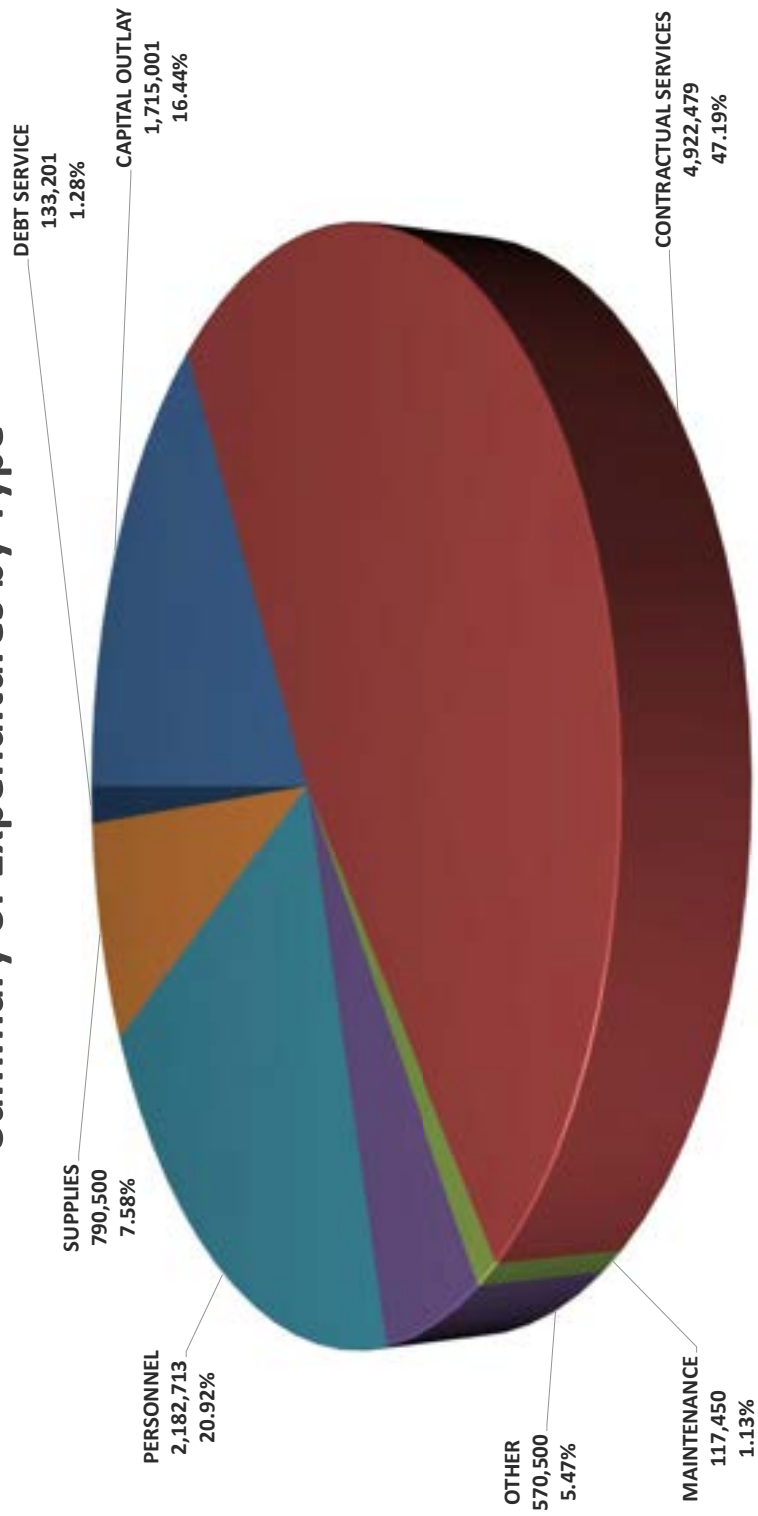
Public Works Fund

By Type

	<i>ACTUAL</i> <i>2022</i>	<i>BUDGET</i> <i>2023</i>	<i>ESTIMATED</i> <i>2023</i>	<i>PROPOSED</i> <i>2024</i>
<u>EXPENDITURES</u>				
CAPITAL OUTLAY	853,945	1,367,001	1,361,258	1,715,001
CONTRACTUAL SERVICES	4,255,428	4,434,601	4,598,284	4,922,479
MAINTENANCE	101,736	84,650	150,099	117,450
OTHER	417,185	681,895	711,106	570,500
PERSONNEL	2,240,095	2,195,110	1,863,796	2,182,713
SUPPLIES	644,540	705,000	553,551	790,500
DEBT SERVICE	101,094	0	132,990	133,201
TOTAL EXPENDITURES	8,614,020	9,468,256	9,371,081	10,431,845

Public Works Fund - FY 2024

Summary of Expenditures by Type

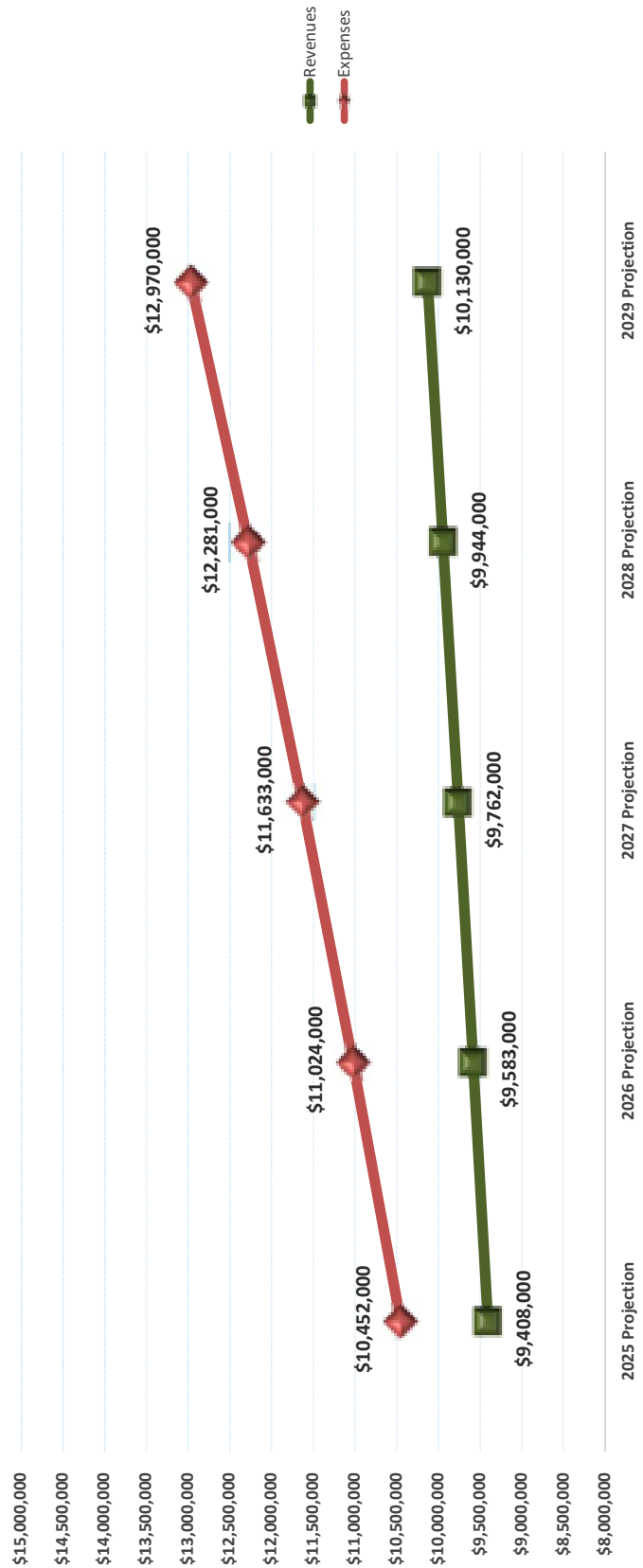


Public Works Fund 2025- 2029 Projections

	2025 Projection	2026 Projection	2027 Projection	2028 Projection	2029 Projection
Revenues					
General Property Tax	\$ 124,000	\$ 126,000	\$ 128,000	\$ 130,000	\$ 132,000
Refuse	\$ 5,478,000	\$ 5,580,000	\$ 5,684,000	\$ 5,790,000	\$ 5,898,000
Water and Sewer	\$ 89,000	\$ 90,000	\$ 91,000	\$ 92,000	\$ 93,000
Licenses and Permits	\$ 315,000	\$ 321,000	\$ 327,000	\$ 333,000	\$ 339,000
State Turnback	\$ 2,679,000	\$ 2,743,000	\$ 2,809,000	\$ 2,876,000	\$ 2,945,000
Grant Revenue	\$ 304,000	\$ 304,000	\$ 304,000	\$ 304,000	\$ 304,000
Other Revenue	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000	\$ 192,000
Interfund Revenue	\$ 227,000	\$ 227,000	\$ 227,000	\$ 227,000	\$ 227,000
Total Revenues	\$ 9,408,000	\$ 9,583,000	\$ 9,762,000	\$ 9,944,000	\$ 10,130,000
% Change from Prior Year	-2.56%	1.86%	1.87%	1.86%	1.87%
Expenses					
Refuse	\$ 5,094,000	\$ 5,363,000	\$ 5,646,000	\$ 5,944,000	\$ 6,258,000
Street	\$ 3,106,000	\$ 3,294,000	\$ 3,494,000	\$ 3,706,000	\$ 3,931,000
Building Maintenance	\$ 204,000	\$ 228,000	\$ 255,000	\$ 285,000	\$ 319,000
Environmental Maintenance	\$ 360,000	\$ 401,000	\$ 447,000	\$ 498,000	\$ 555,000
Planning	\$ 167,000	\$ 177,000	\$ 188,000	\$ 200,000	\$ 212,000
Code Enforcement	\$ 546,000	\$ 580,000	\$ 616,000	\$ 655,000	\$ 696,000
Engineering	\$ 128,000	\$ 132,000	\$ 136,000	\$ 140,000	\$ 144,000
Other	\$ 788,000	\$ 788,000	\$ 788,000	\$ 788,000	\$ 788,000
ADC Work Release	\$ 59,000	\$ 61,000	\$ 63,000	\$ 65,000	\$ 67,000
Total Expenses	\$ 10,452,000	\$ 11,024,000	\$ 11,633,000	\$ 12,281,000	\$ 12,970,000
% Change from Prior Year	-99.81%	5.47%	5.52%	5.57%	5.61%
Total	\$ (1,044,000)	\$ (1,441,000)	\$ (1,871,001)	\$ (2,337,002)	\$ (2,840,001)
% Change from Prior Year	34.41%	38.03%	29.84%	24.91%	21.52%

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

Public Works Fund 2025-2029 Projections





C.D.B.G. Fund

Community Development Block Grant

PROGRAM DESCRIPTION:

Over the last seventeen 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 2022	BUDGET 2023	ESTIMATED 2023	BUDGET 2024
BEGINNING FUND BALANCE	8,381		(1,479)	0
REVENUES				
SALES & USE TAX REFUND	30	0	0	0
FEDERAL GRANTS - CURRENT YEAR	0	315,524	106,864	315,524
FEDERAL GRANTS - PREVIOUS YEAR & COVID	282,425	301,852	141,615	318,233
PROGRAM INCOME C/Y	9,700	10,000	11,000	0
	292,155	627,376	259,479	633,757

EXPENDITURES

GRANT ADMINISTRATION	54,970	56,000	58,000	60,000
PUB FACILITIES IMPROVEMENTS	73,356	292,993	85,000	306,451
PUBLIC SERVICE	97,529	85,000	65,000	40,000
HOUSING DEMOLITION	37,515	100,000	25,000	88,922
HOUSING	38,645	93,383	25,000	138,384
TOTAL BUDGET	302,015	627,376	258,000	633,757

GRANT ADMINISTRATION	54,970	56,000	58,000	60,000
PUB FACILITIES IMPROVEMENTS	73,356	292,993	85,000	306,451
PUBLIC SERVICE	97,529	85,000	65,000	40,000
CLEARING AND HOUSING DEMOLITION	37,515	100,000	25,000	88,922
HOUSING	38,645	93,383	25,000	138,384



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 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	0		4,121	(170,029)
REVENUES				
48010 INTEREST EARNED	0	0	25	25
48100 PROGRAM FEES	0	5,000	4,500	4,500
48101 MEMBERSHIP FEES	0	5,000	1,400	1,400
48203 CONCESSIONS	0	0	150	150
48400 DONATIONS	1,000	0	250	500
48405 AUDITORIUM RENOVATION	3,444	0	0	0
48901 RENTAL RECOVERY	(140)	28,100	50,000	50,000
49101 GENERAL FUND	0	209,089	209,089	747,206
49201 PUBLIC WORKS FUND	0	150,250	150,250	0
49203 CDBG FUND	0	50,191	31,163	0
49602 A&P FUND	0	558,815	191,515	193,515
	4,304	1,006,445	638,342	997,296

EXPENDITURES

PERSONNEL - 6 FULL TIME EMPLOYEES, 4 ADC EMPLOYEES	0	513,666	541,753	535,121
CONTRACTUAL SERVICES	183	101,479	115,689	125,092
MAINTENANCE	0	0	500	500
SUPPLIES	0	179,300	154,550	154,550
CAPITAL OUTLAY	0	212,000	0	12,000
TOTAL BUDGET	183	1,006,445	812,492	827,263

PERSONNEL

51010 SALARIES - REGULAR	0	362,000	358,000	366,000
51020 LONGEVITY PAY	0	3,450	3,450	3,525
51050 TRAINING PAY	0	480	406	480
51090 OVERTIME	0	30,000	57,000	45,000
51200 F.I.C.A.	0	25,000	26,000	26,000
51300 MEDICARE	0	5,800	6,100	6,000
51400 RETIREMENT	0	39,500	42,000	41,500
51500 HOSPITALIZATION/LIFE	0	42,540	44,312	43,080
51600 WORKERS COMPENSATION	0	4,896	4,485	3,536
TOTAL	0	513,666	541,753	535,121

CONTRACTUAL SERVICES

52010 PROFESSIONAL SERVICES	0	5,000	5,000	5,000
52020 DATA PROCESSING	0	1,129	3,054	4,642
52022 DRUG TESTING/PHYSICALS	0	200	100	200
52040 PRINTING & DUPLICATING	148	1,000	1,500	1,500
52050 MAILING & DELIVERY	0	100	200	200
52060 UTILITY SERVICES	0	65,000	78,000	80,000
52070 COMMUNICATIONS	0	10,500	15,000	15,000
52080 DUES & SUBSCRIPTIONS	0	6,050	300	6,050
52085 OTHER FEES	35	0	35	0
52090 ADVERTISING & PUBLICITY	0	500	500	500
52100 TRAVEL/TRAINING	0	10,000	10,000	10,000
52130 RENTAL OF EQUIPMENT	0	2,000	2,000	2,000
TOTAL	183	101,479	115,689	125,092

Parks & Recreation

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
MAINTENANCE				
52185 MAINTENANCE VEHICLES	0	0	500	500
TOTAL	0	0	500	500
SUPPLIES - 50510				
53020 OPERATING SUPPLIES	0	10,000	22,500	22,500
53030 FOOD	0	400	150	150
53050 CLOTHING & LINEN	0	2,500	1,600	1,600
53060 MINOR TOOLS & EQUIP	0	6,000	5,800	5,800
53070 MOTOR FUELS & LUBRICANT	0	26,000	24,500	24,500
53080 MATERIALS LAND/BUILDING	0	70,000	50,000	50,000
53081 MATERIALS FOR REC CENTER	0	47,000	25,000	25,000
53110 MATERIALS MACH/EQUIP	0	15,000	23,000	23,000
53120 MATERIALS BOTANICAL	0	2,400	2,000	2,000
TOTAL	0	179,300	154,550	154,550
CAPITAL OUTLAY - 50501				
54001 CAPITAL OUTLAY	0	95,000	0	12,000
54031 ARKANSAS MUNIICIPAL AUDITORIUM	0	32,000	0	0
54503 PARK EQUIPMENT	0	85,000	0	0
TOTAL	0	212,000	0	12,000



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 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	76,941		83,385	42,970
REVENUES				
46000 FINES & FORFEITURES	6,444	8,300	8,950	8,000
TOTAL	6,444	8,300	8,950	8,000
SUPPLIES				
53020 OPERATING SUPPLIES	0	49,365	49,365	50,970
TOTAL	0	49,365	49,365	50,970
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	6,444		(40,415)	(42,970)
ENDING FUND BALANCE	83,385		42,970	(0)
FUND BALANCE AS % OF REVENUES				

Police Funds (209)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	2,572		(736)	(2,009)
REVENUES				
46017 JAIL BOOKING FEE	8,105	6,375	9,400	8,700
46080 PUBLIC INTOX/DWI	1,537	1,600	1,300	1,400
47130 BODY ARMOR GRANT	7,230	0	13,839	0
TOTAL	16,872	7,975	24,539	10,100
EXPENDITURES				
53021 OPERATING BODY ARMOR GRANT	14,662	0	13,839	0
53024 OPER PUB INTOX/DWI	0	1,700	1,700	1,700
59101 GENERAL FUND	5,518	10,273	10,273	6,391
TOTAL	20,180	11,973	25,812	8,091
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(3,308)		(1,273)	2,009
ENDING FUND BALANCE	(736)		(2,009)	(0)

Narcotics Self-Sufficiency Fund (210)

	<i>ACTUAL 2022</i>	<i>BUDGET 2023</i>	<i>ESTIMATED 2023</i>	<i>PROPOSED 2024</i>
BEGINNING FUND BALANCE	237		2,302	40
REVENUES				
46000 FINES & FORFEITURES	6,770	5,675	5,000	5,300
TOTAL	6,770	5,675	5,000	5,300
EXPENDITURES				
52085 OTHER FEES	255	550	500	500
58402 NARC GRANT MATCH	4,450	6,762	6,762	4,840
TOTAL	4,705	7,312	7,262	5,340
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	2,065		(2,262)	(40)
ENDING FUND BALANCE	2,302		40	(0)
FUND BALANCE AS % OF REVENUES				

Domestic Violence Self-Sufficiency Fund (221)

	<i>ACTUAL 2022</i>	<i>BUDGET 2023</i>	<i>ESTIMATED 2023</i>	<i>PROPOSED 2024</i>
BEGINNING FUND BALANCE	2,352		537	277
REVENUES				
46000 FINES & FORFEITURES	3,567	3,200	3,110	3,110
TOTAL	3,567	3,200	3,110	3,110
EXPENDITURES				
58489 VAWA GRANT MATCH	5,382	3,370	3,370	3,387
TOTAL	5,382	3,370	3,370	3,387
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,815)		(260)	(277)
ENDING FUND BALANCE	537		277	0

Bail Bond Fund (223)

	<i>ACTUAL</i> <i>2022</i>	<i>BUDGET</i> <i>2023</i>	<i>ESTIMATED</i> <i>2023</i>	<i>PROPOSED</i> <i>2024</i>
BEGINNING FUND BALANCE	132		441	281
REVENUES				
46091 BAIL BOND FEES	4,500	4,500	4,500	4,500
46093 PR BONDS	377	900	740	800
TOTAL	4,877	5,400	5,240	5,300
EXPENDITURES				
58550 PARITY SALARY EXPENSE	4,568	5,400	5,400	5,581
TOTAL	4,568	5,400	5,400	5,581
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	309		(160)	(281)
ENDING FUND BALANCE	441		281	0
FUND BALANCE AS % OF REVENUES				

North Texarkana Redevelopment District #1 (227)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	1,088,169		1,155,555	1,246,560
REVENUES				
41000 CURRENT PROPERTY TAX	54,312	106,000	64,000	84,250
41010 DELINQUENT PROP. TAX	13,069	23,000	27,000	27,000
48010 INTEREST EARNED	5	10	5	5
TOTAL	67,386	129,010	91,005	111,255
EXPENDITURES				
54010 CAPITAL PROJECTS	0	0	0	0
TOTAL	0	0	0	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	67,386		91,005	111,255
ENDING FUND BALANCE	1,155,555		1,246,560	1,357,815

Public Safety Fund (228)

	<i>ACTUAL 2022</i>	<i>BUDGET 2023</i>	<i>ESTIMATED 2023</i>	<i>PROPOSED 2024</i>
BEGINNING FUND BALANCE	4,868		5,186	3,486
REVENUES				
46000 FINES & FORFEITURES	318	235	240	237
TOTAL	318	235	240	237
EXPENDITURES				
53020 OPERATING SUPPLIES	0	1,946	1,940	3,723
TOTAL	0	1,946	1,940	3,723
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	318		(1,700)	(3,486)
ENDING FUND BALANCE	5,186		3,486	(0)

Front Street Project (231)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	9,292		47,758	11,042
REVENUES				
41230 EVENT DRINK TAXES	0	0	34	0
48206 EVENT PROCEEDS	0	0	0	0
48400 DONATIONS	40,000	0	0	0
TOTAL	40,000	0	34	0
EXPENDITURES				
CONTRACTUAL SERVICES	1,534	1,875	36,750	1,875
SUPPLIES	0	5,618	0	9,167
TOTAL BUDGET	1,534	7,493	36,750	11,042
CONTRACTUAL SERVICES				
52060 UTILITY SERVICES	1,034	1,375	1,250	1,375
52120 RENTAL OF LAND & BUILDING	500	500	500	500
58590 PRISCILLA BLOCK CONCERT	0	0	35,000	0
TOTAL	1,534	1,875	36,750	1,875
SUPPLIES				
53020 OPERATING SUPPLIES	0	5,618	0	9,167
TOTAL	0	5,618	0	9,167
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	38,466		(36,716)	(11,042)
ENDING FUND BALANCE	47,758		11,042	(0)

American Rescue Act Fund (233)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	0		(7,000)	(0)
REVENUES				
47002 AMERICAN RESCUE ACT FUNDS	258,786	6,212,488	4,066,216	3,218,310
TOTAL	258,786	6,212,488	4,066,216	3,218,310
SUPPLIES				
52010 PROFESSIONAL SERVICES	0	620,774	0	455,906
52160 MAINTENANCE STREET/BRID	0	0	180,000	0
54008 DRAINAGE IMPROVEMENTS	0	471,273	0	471,273
54234 WOODLAND STREET	0	390,000	390,000	0
54259 NIX CREEK DRAINAGE	0	1,724,190	0	1,724,190
54293 SANDERSON LN OVERLAY	0	456,000	453,946	0
54323 JEFFERSON AVE OVERLAY	0	220,000	220,000	0
54357 ROLLING RIDGE	0	436,000	436,000	0
54358 DUDLEY AVE	0	615,000	615,000	0
54359 STALLION DRIVE	0	138,000	138,000	0
54360 BOYD ROAD	0	680,000	680,000	0
54991 UNION SCHOOL	0	0	150,270	0
58446 REGIONAL AIRPORT	265,786	461,251	796,000	566,941
TOTAL	265,786	6,212,488	4,059,216	3,218,310
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(7,000)		7,000	(0)
ENDING FUND BALANCE	(7,000)		(0)	(0)
FUND BALANCE AS % OF REVENUES				

Library Fund (601)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	80,180		72,027	0
REVENUES				
41000 CURRENT PROPERTY TAX	362,566	344,000	354,000	354,000
41010 DELINQUENT PROPERTY TAX	32,920	40,000	39,500	39,500
47500 STATE GRANTS	78,010	74,230	74,230	74,230
48010 INTEREST EARNED	47	50	50	50
49101 GENERAL FUND	5,000	5,000	5,000	10,000
TOTAL	478,543	463,280	472,780	477,780
EXPENDITURES				
58425 LIBRARY CONTRIBUTION	408,686	389,050	470,577	403,550
58426 LIBRARY CONT-STATE GRT	78,010	74,230	74,230	74,230
TOTAL	486,696	463,280	544,807	477,780
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(8,153)		(72,027)	0
ENDING FUND BALANCE	72,027		0	0
FUND BALANCE AS % OF REVENUES				

Judges Pension Fund (615)

	<i>ACTUAL 2022</i>	<i>BUDGET 2023</i>	<i>ESTIMATED 2023</i>	<i>PROPOSED 2024</i>
BEGINNING FUND BALANCE	(58)		245	245
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	255	500	500	500
59101 GENERAL FUND	4,857	4,915	4,915	5,160
TOTAL	5,112	5,415	5,415	5,660
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	303		0	(245)
ENDING FUND BALANCE	245		245	0

Court Automation (705)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	(14,283)		(2,509)	16,431
REVENUES				
46062 MONTHLY PAYMENT FEE	15,535	14,325	18,920	17,000
48010 INTEREST EARNED	41	25	20	20
TOTAL	15,576	14,350	18,940	17,020
EXPENDITURES				
OTHER	3,802	0	0	0
TOTAL BUDGET	3,802	0	0	0
51910 MISCELLANEOUS EXPENSES	255	0	0	
52085 OTHER FEES	3,547	0	0	0
TOTAL	3,802	0	0	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	11,774		18,940	17,020
ENDING FUND BALANCE	(2,509)		16,431	33,451



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 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	608,955		867,095	631,588
REVENUES				
41120 RESTAURANT TAXES	561,275	570,000	578,000	580,000
41121 ADDL RESTAURANT TAXES	561,275	570,000	578,000	580,000
41130 HOTEL/MOTEL TAXES	122,527	140,000	107,000	113,000
41131 ADDL HOTEL/MOTEL TAXES	251,477	280,000	214,000	226,000
41250 SALES AND USE TAX REFUND	23	0	0	0
48010 INTEREST EARNED	558	500	525	550
48200 MISCELLANEOUS	0	0	596	0
TOTAL	1,497,135	1,560,500	1,478,121	1,499,550
EXPENDITURES				
52011 LEGAL SERVICES	10,712	15,000	15,000	15,000
52090 ADVERTISING & PUBLICITY	129,360	140,500	140,500	140,500
53011 REC CENTER OPERATIONS	25,000	0	23,500	52,000
53012 PARK OPERATIONS	43,679	0	25,000	170,000
54018 FRONT ST. TEXARKANA	0	315,000	255,000	0
54303 TEXARKANA REC CENTER	0	57,000	33,500	0
54503 PARK EQUIPMENT	13,544	421,378	396,378	267,754
58428 FOUR STATE FAIR PROJECT	15,300	17,000	17,000	51,000
58432 CHAMBER OF COMMERCE	10,992	72,000	72,000	77,000
58433 MUSEUM	0	7,500	7,500	0
58434 TRAHC	0	12,600	12,600	10,000
58437 BASEBALL ASSOCIATION	307,274	309,726	309,726	193,000
58446 REGIONAL AIRPORT	0	23,000	23,000	140,000
58455 WELCOME CENTER	3,716	3,500	3,500	5,750
58457 MAIN STREET TEXARKANA	13,800	30,800	30,800	35,000
58464 PARTNERSHIP FOR THE PATHWAY	7,000	7,400	7,400	7,300
58466 FINANCE ADMINISTRATION	50,000	50,000	50,000	50,000
58487 CONVENTION CENTER	150,000	150,000	150,000	150,000
58495 MUNICIPAL AUDITORIUM	0	32,000	32,000	0
58538 CITY BEAUTIFUL COMMISSION	154	24,546	24,546	0
58541 HOLIDAY SPRINGS WATER PARK	250,000	250,000	250,000	250,000
58544 LIVE UNITED BOWL	21,300	29,000	29,000	22,200
58553 TEXARKANA ARTS & HISTORIC DISTRICT	6,000	6,000	6,000	40,000
58565 RUNNIN' WJ RANCH	0	11,500	11,500	3,450
58569 ULTIMATE CHALLENGE PRODUCTIONS	7,500	16,500	16,500	15,000
59201 PARKS SUPER SALARY/FRINGE	88,467	98,531	0	0
59201 ADC WORKERS	78,297	92,984	0	0
59234 PARKS SUPER SALARY/FRINGE	0	0	98,531	100,531
59234 ADC WORKERS	0	0	92,984	92,984
58580 SCHOLARS	2,400	7,400	7,400	15,000
58585 PEAK FIGHTING	4,500	19,600	19,600	0
58589 STATE PARKS & REC TOUR	0	2,961	2,961	0
HYECON EVENTS, LLC	0	0	0	30,800
TEXARKANA SYMPHONY ORCHESTRA	0	0	0	10,000
CINCO DE MAYO TXK	0	0	0	20,000
MARINE CORPS LEAGUE TEXARKANA, AR	0	0	0	5,000
PRISCILLA BLOCK CONCERT	0	30,150	30,150	0
TOTAL	1,238,995	2,253,575	2,193,576	1,969,269
NET PROFIT / (LOSS)	258,140		(715,455)	(469,718)
REALLOCATION OF RESTRICTED RESERVES			479,948	121,981
ENDING FUND BALANCE	867,095		631,588	283,851



Bi-State Justice Fund

Bi-State Building Operating Fund Summary (Fund 501)

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
BEGINNING FUND BALANCE	0		(2)	(0)
<u>REVENUES</u>				
CONTRIBUTIONS	4,347,833	5,703,548	7,837,896	5,828,443
INFORMATION CENTER	426,238	443,000	423,000	423,000
OTHER REVENUE	100,576	100,693	967,093	100,793
APPROPRIATED FUND BALANCE				
TOTAL REVENUES	4,874,647	6,247,241	9,227,989	6,352,236
<u>EXPENDITURES</u>				
MAINTENANCE	2,030,432	5,747,170	5,506,043	2,821,241
CENTRAL RECORDS & COMMUNICATION	2,835,409	3,573,114	3,515,714	3,530,995
C.O. EXPENDITURES	8,810	206,230	206,230	0
APPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	4,874,649	9,526,514	9,227,987	6,352,236
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(2)		2	(0)
ENDING EQUITY BALANCE	(2)		(0)	0

STATEMENT OF REVENUE

Bi-State Fund

	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
<u>CONTRIBUTIONS</u>				
44300 TEXARKANA, TEXAS	1,620,677	2,078,811	3,550,175	2,114,277
44350 TEXARKANA, ARKANSAS	1,163,028	1,590,904	1,965,196	1,642,243
44400 BOWIE COUNTY	1,564,128	2,033,833	2,322,525	2,071,923
TOTAL	4,347,833	5,703,548	7,837,896	5,828,443
<u>INFORMATION CENTER</u>				
45045 AR CMRS/W911 FEES	413,540	430,000	411,000	411,000
45048 POLICE REPORT FEES	12,698	13,000	12,000	12,000
TOTAL	426,238	443,000	423,000	423,000
<u>OTHER REVENUE</u>				
48200 MISCELLANEOUS	6,570	6,800	6,900	6,750
48511 COST RECOVERY	463	350	600	500
48901 RENTAL RECOVERY - BC	93,543	93,543	93,543	93,543
2023 CRC COST SAVINGS	0	0	866,050	0
TOTAL	100,576	100,693	967,093	100,793
GRAND TOTAL	4,874,647	6,247,241	9,227,989	6,352,236

BI-STATE JUSTICE BUILDING

2024 EXPENSE ALLOCATION

	<u>EXPENSES</u>	<u>ALLOCATION STATISTICS</u>
<u>BUILDING MAINTENANCE</u>		<u>SQ FOOTAGE</u>
TOTAL EXPENSES	2,821,241	
BOWIE COUNTY	995,051	35.27%
TEXARKANA, TEXAS	943,705	33.45%
TEXARKANA, ARKANSAS	882,484	31.28%
	2,821,241	100.00%
<u>CENTRAL RECORDS & COMMUNICATION</u>		<u>CRC COST STUDY</u>
TOTAL EXPENSES	3,530,995	
BOWIE COUNTY	1,176,998	33.33%
TEXARKANA, TEXAS	1,176,998	33.33%
TEXARKANA, ARKANSAS	1,176,999	33.33%
	3,530,995	100.00%
<u>C.O. EXPENDITURES</u>		<u>SQ FOOTAGE</u>
TOTAL EXPENSES	0	
BOWIE COUNTY	0	35.27%
TEXARKANA, TEXAS	0	33.45%
TEXARKANA, ARKANSAS	0	31.28%
	0	100.00%
<u>BSJB TOTALS</u>		
TOTAL EXPENSES	6,352,237	
BOWIE COUNTY	2,172,049	34.19%
TEXARKANA, TEXAS	2,120,703	33.39%
TEXARKANA, ARKANSAS	2,059,485	32.42%
	6,352,237	100.00%

Contributions

Bi-State Fund

	BUDGET 2024	TXK AR	TXK TX	BOWIE CO
		32.42%	33.39%	34.19%
CONTRIBUTION REQUIRED	6,332,987	2,053,243	2,114,277	2,165,467
LESS:				
AR CMRS/W911 FEES		(411,000)		
RENTAL RECOVERY				(93,543)
	<u>6,332,987</u>	<u>1,642,243</u>	<u>2,114,277</u>	<u>2,071,923</u>

Contributions - Actual 2022

Bi-State Fund

	TXK AR	TXK TX	BOWIE CO	TOTAL
ACTUAL CONTRIBUTION RECEIVED	(1,826,002.34)	(2,267,395.42)	(2,214,510.34)	(6,307,908.10)
ALLOCATED COST	1,583,010.35	1,627,261.84	1,684,375.99	4,874,648.17
RENTAL RECOVERY	-	-	(93,543.24)	(93,543.24)
AR 911 FEES	(413,540.37)	-	-	(413,540.37)
OTHER REVENUE APPLIED	(6,442.23)	(6,584.81)	(6,704.38)	(19,731.43)
COSTS APPLIED TO CONTRIBUTION	1,183,027.74	1,620,677.03	1,564,128.36	4,347,833.14
CONTRIBUTION (OVERAGE)/SHORTAGE APPLIED TO BALANCE	(662,974.60)	(646,718.39)	(650,381.98)	(1,960,074.96)

Building Maintenance (Dept 171)

EXPENDITURES	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
PERSONNEL	628,312	693,570	709,574	766,741
CONTRACTUAL SERVICES	933,018	929,550	1,052,819	1,112,450
MAINTENANCE	307,562	260,500	246,000	270,000
SUPPLIES	62,664	62,550	67,650	70,050
CAPITAL OUTLAY	98,876	3,801,000	3,430,000	602,000
TOTAL BUDGET	2,030,432	5,747,170	5,506,043	2,821,241

PERSONNEL

51010 SALARIES - REGULAR	455,985	498,000	510,000	552,000
51020 LONGEVITY PAY	6,975	7,875	7,875	8,325
51050 TRAINING PAY	466	480	300	480
51090 OVERTIME	1,944	4,500	5,500	6,000
51200 F.I.C.A.	28,687	31,700	32,500	35,000
51300 MEDICARE	6,710	7,400	7,600	8,300
51400 RETIREMENT	46,540	51,100	52,400	57,000
51500 HOSPITALIZATION/LIFE	72,743	83,628	86,900	92,171
51600 WORKERS COMPENSATION	5,644	7,887	5,499	6,465
51700 UNEMPLOYMENT	0	1,000	1,000	1,000
51850 TERMINATION PAY	2,618	0	0	0
TOTAL	628,312	693,570	709,574	766,741

CONTRACTUAL SERVICES

52010 PROFESSIONAL SERVICES	354,517	330,000	403,000	450,000
52020 DATA PROCESSING	50,932	58,000	52,000	58,000
52022 DRUG TESTING/PHYSICALS	177	200	250	250
52040 PRINTING & DUPLICATING	0	50	100	100
52050 MAILING & DELIVERY	0	50	50	50
52060 UTILITY SERVICES	352,885	360,000	387,000	390,000
52070 COMMUNICATIONS	10,936	12,500	12,500	12,500
52080 DUES & SUBSCRIPTIONS	724	650	200	450
52090 ADVERTISING & PUBLICITY	0	100	600	600
52100 TRAVEL/TRAINING	73	0	0	2,500
52130 RENTAL OF EQUIPMENT	565	5,000	8,000	8,000
52195 INSURANCE EXPENSE	162,209	163,000	189,119	190,000
TOTAL	933,018	929,550	1,052,819	1,112,450

MAINTENANCE

52150 MAINTENANCE LAND/BUILDG	265,695	195,500	204,000	205,000
52180 MAINTENANCE MACH/EQUIP	40,882	60,000	40,000	60,000
52185 MAINTENANCE VEHICLES	985	5,000	2,000	5,000
TOTAL	307,562	260,500	246,000	270,000

Building Maintenance (Dept 171)

EXPENDITURES	ACTUAL 2022	BUDGET 2023	ESTIMATED 2023	PROPOSED 2024
PERSONNEL	628,312	693,570	709,574	766,741
CONTRACTUAL SERVICES	933,018	929,550	1,052,819	1,112,450
MAINTENANCE	307,562	260,500	246,000	270,000
SUPPLIES	62,664	62,550	67,650	70,050
CAPITAL OUTLAY	98,876	3,801,000	3,430,000	602,000
TOTAL BUDGET	2,030,432	5,747,170	5,506,043	2,821,241

SUPPLIES

53020 OPERATING SUPPLIES	55,591	45,000	56,000	56,000
53030 FOOD	0	50	50	50
53050 CLOTHING & LINEN	2,669	5,000	4,500	4,500
53060 MINOR TOOLS & EQUIP	1,483	10,000	2,300	5,000
53070 MOTOR FUELS & LUBRICANT	2,921	2,500	4,800	4,500
TOTAL	62,664	62,550	67,650	70,050

CAPITAL OUTLAY

54001 CAPITAL OUTLAY	98,876	527,000	156,000	602,000
54004 ROOF PROJECT	0	3,274,000	3,274,000	0
TOTAL	98,876	3,801,000	3,430,000	602,000

Central Records & Communication (Dept 172)

EXPENDITURES	ACTUAL 2022	PROPOSED 2023	ESTIMATED 2023	PROPOSED 2024
PERSONNEL	2,082,006	2,950,714	2,169,064	2,908,295
CONTRACTUAL SERVICES	110,602	238,200	147,400	238,200
MAINTENANCE	145,431	326,000	300,400	326,000
SUPPLIES	52,362	58,200	32,800	58,500
CAPITAL OUTLAY	433,025	0	866,050	0
DEBT SERVICE	11,983	0	0	0
TOTAL BUDGET	2,835,409	3,573,114	3,515,714	3,530,995

PERSONNEL

51005 BIC P/R CITY OF TXK TX	1,976,858	2,950,714	2,169,000	2,908,295
51010 SALARIES - REGULAR	83,600	0	0	0
51020 LONGEVITY PAY	150	0	0	0
51050 TRAINING PAY	471	0	0	0
51200 F.I.C.A.	4,636	0	0	0
51300 MEDICARE	1,084	0	0	0
51400 RETIREMENT	8,422	0	0	0
51500 HOSPITALIZATION/LIFE	6,717	0	0	0
51600 WORKERS COMPENSATION	68	0	64	0
TOTAL	2,082,006	2,950,714	2,169,064	2,908,295

CONTRACTUAL SERVICES

52010 PROFESSIONAL SERVICES	47,143	80,000	61,000	80,000
52020 DATA PROCESSING	5,070	23,000	13,000	23,000
52022 DRUG TESTING/PHYSICALS	805	1,000	300	1,000
52040 PRINTING & DUPLICATING	0	2,000	700	2,000
52050 MAILING & DELIVERY	952	1,200	1,000	1,200
52060 UTILITY SERVICES	6,160	9,000	8,000	9,000
52070 COMMUNICATIONS	37,117	37,000	35,000	37,000
52080 DUES & SUBSCRIPTIONS	757	2,500	900	2,500
52100 TRAVEL/TRAINING	12,027	45,000	15,000	45,000
52130 RENTAL OF EQUIPMENT	571	7,500	2,500	7,500
52135 LEASE OF EQUIPMENT	0	30,000	10,000	30,000
TOTAL	110,602	238,200	147,400	238,200

MAINTENANCE

52180 MAINTENANCE MACH/EQUIP	144,852	325,000	300,000	325,000
52185 MAINTENANCE VEHICLES	579	1,000	400	1,000
TOTAL	145,431	326,000	300,400	326,000

Central Records & Communication (Dept 172)

EXPENDITURES	ACTUAL 2022	PROPOSED 2023	ESTIMATED 2023	PROPOSED 2024
PERSONNEL	2,082,006	2,950,714	2,169,064	2,908,295
CONTRACTUAL SERVICES	110,602	238,200	147,400	238,200
MAINTENANCE	145,431	326,000	300,400	326,000
SUPPLIES	52,362	58,200	32,800	58,500
CAPITAL OUTLAY	433,025	0	866,050	0
DEBT SERVICE	11,983	0	0	0
TOTAL BUDGET	2,835,409	3,573,114	3,515,714	3,530,995

SUPPLIES

53020 OPERATING SUPPLIES	51,161	50,000	25,000	50,000
53030 FOOD	0	700	600	1,000
53050 CLOTHING & LINEN	0	3,000	5,600	3,000
53060 MINOR TOOLS & EQUIP	0	1,500	500	1,500
53070 MOTOR FUELS & LUBRICANT	1,201	2,500	900	2,500
53110 MATERIALS MACH/EQUIP	0	500	200	500
TOTAL	52,362	58,200	32,800	58,500

CAPITAL OUTLAY

54001 CAPITAL OUTLAY	433,025	0	866,050	0
TOTAL	433,025	0	866,050	0

DEBT SERVICE

58160 CAPITAL LEASE	11,265	0	0	0
58350 CAPITAL LEASE FEE	718	0	0	0
TOTAL	11,983	0	0	0

C.O. Expenditures (Dept 174)

EXPENDITURES	ACTUAL 2022	PROPOSED 2023	ESTIMATED 2023	PROPOSED 2024
DEBT SERVICE	8,810	206,230	206,230	0
TOTAL BUDGET	8,810	206,230	206,230	0
DEBT SERVICE				
58150 S/T FINANCING - PRIN	0	205,000	205,000	0
58200 INTEREST	8,810	1,230	1,230	0
TOTAL	8,810	206,230	206,230	0

Bi-State Justice Building

2024 Budget Requests

Capital Requests:

Texas courtrooms carpet x 2	75,000
AR District Court Carpet	30,000
AR CID Carpet and window tinting	29,000
Replace panels in AR Courtroom	7,500
Replace panels in TX Courtroom	7,500
CRC Breakroom build / remodel	7,000
Fencing for SW doors	36,000
Replace outdated fire panel	40,000
Replace cast iron pipe in basement	100,000
TAPD - Security access	20,000
Additional camers for Bi State	15,000
Flooring and Lighting - COA	40,000
Seating for 3 courtrooms	80,000
TAPD - Carpet	25,000
TTPD - Flooring	25,000
Building (ventilation cleaning, windows, pressure washing)	65,000
Total Building Maintenance	602,000

Total CRC -

Total 602,000



TWU

TEXARKANA WATER UTILITIES**ARKANSAS REVENUE FUND***Contains Interfund Transfers*

	Actual FY 2022	Proposed FY 2023	Revised FY 2023	Proposed FY 2024
BEGINNING BALANCE	937,177	1,770,809	374,038	186,032
REVENUE				
Water and Sewer Sales	8,657,031	10,321,174	9,952,564	11,937,221
Water Connection Fees	6,150	5,000	4,275	5,370
Service Charge	425,933	341,405	441,655	448,540
Wholesale Water Sales	89,410	78,000	75,972	78,900
Total Sales and Fees	9,178,524	10,745,579	10,474,466	12,470,031
Texas Share 2007 Refunding	418,118	418,171	418,171	417,453
TX Share McKinney Bayou Operations	97,314	104,902	83,909	85,060
TX Share of Millwood Operations	759,443	780,734	904,879	950,123
UN Share of Millwood Operations	30,047	30,966	37,896	41,686
MN Share of Millwood Operations	8,377	8,641	10,108	11,119
Total Transfers In	1,313,299	1,343,414	1,454,963	1,505,441
Interest Income	335	32,321	0	0
Miscellaneous Income	568,697	504,295	536,409	602,557
Total Other Income	569,032	536,616	536,409	602,557
TOTAL REVENUES	11,060,855	12,625,609	12,465,839	14,578,029
TOTAL FUNDS AVAILABLE	11,998,032	14,396,418	12,839,877	14,764,061
EXPENDITURES				
Total Operating Expenses	7,441,695	8,121,317	8,154,257	9,070,123
Share of LTWSC Operations	955,295	785,606	920,641	966,673
Total Operating	8,396,989	8,906,923	9,074,898	10,036,796
Bond Fund 2001	68,376	68,370	34,050	0
Bond Fund 2004B	123,305	123,199	123,160	123,141
Bond Fund 2007 Refunding	722,221	722,306	722,306	721,066
Bond Fund 2023	0	0	0	0
Total AR Debt Service	913,902	913,875	879,517	844,207

Millwood Water Rights Fund	541,522	541,522	541,522	541,522
Millwood Depreciation Fund	58,080	56,160	56,160	61,005
North Texarkana WWTP Depr. Fund	48,800	36,600	36,600	45,750
Equipment Acquisition Fund	251,535	343,360	343,360	264,355
Technology Fund	188,759	224,640	224,640	244,020
Personnel Policy	100,000	130,000	130,000	130,000
Capital Improvement Fund	375,000	400,000	400,000	435,000
Infrastructure Fund	264,067	415,090	415,090	417,818
Compost Fund	38,720	65,520	74,880	83,374
LTWSC Capital Imp. Fund	163,337	149,354	149,354	211,734
SR WWTP Depreciation Fund	79,858	112,320	112,320	207,417
Transfer to Gen. Fund (In Lieu of Tax)	187,240	178,886	181,505	199,656
Transfer to General Fund	15,000	15,000	30,000	15,000
Other (Including Legal)	1,183	10,000	4,000	5,000
Total of CIP Transfers/Legal Expense	2,313,102	2,678,452	2,699,431	2,861,651
TOTAL EXPENDITURES	11,623,993	12,499,250	12,653,845	13,742,654
ENDING BALANCE	374,038	1,897,168	186,032	1,021,407

TEXARKANA WATER UTILITIES
Arkansas Capital Improvement Fund

		Actual FY 2022	Proposed FY 2023	Revised FY 2023	Proposed FY 2024
BEGINNING BALANCE		340,618	387,828	470,447	164,218
REVENUE					
Transfers from Revenue Fund	61-994-941211	375,000	400,000	400,000	435,000
Interest Income	61-911-611116	0	0	0	0
Pro-rata Income - Cust	61-090-491136	1,520	1,440	1,440	1,440
Plans/ Permits	61-080-481119	300	0	100	0
Reimb-Grant Funds AR Natural Resource Comm.		8,765	0	0	0
TOTAL REVENUE		385,585	401,440	401,540	436,440
TOTAL FUNDS AVAILABLE		726,204	789,268	871,987	600,658
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 40%;"> <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="width: 50%; text-align: center;"> <p>↓ ↓ ↓</p> </div> </div>					
EXPENDITURES					
Hwy 82 Sewer Extension	A122141	126,228	0	0	0
U of A Way/Clay Pit Sewer Extension	A122124	6,518	0	0	0
Loop Dead End Mains	A122125	515	100,000	84,793	75,000
College Hill Tank Overflow Repair	A122126	18,804	20,000	31,110	0
AR Share of Rate Study	A122127	38,533	0	1,451	0
Front Street Water/Sewer Extension	A122241	0	0	205,190	0
Sugarhill Road @ Sanderson Sewer Extension	A122243	0	0	21,000	0
Cook Road Water Line Ext-Grant Funds	A122223	10,225	0	220	0
Operations Fence Repair/Add Mesh Panels	A122224	36,165	0	0	0
Front Street Stage Water & Sewer	A122225	0	75,000	0	0
Chlorine Conversion Project 2022	A122226	18,768	0	0	0
Water System Improvements- 2023	A122320	0	60,000	0	0
Sewer System Improvements- 2023	A122340	0	100,000	10,000	0
Hydraulic Water Master Plan (Total = \$350,000)	A122321	0	131,040	79,006	33,860
Extend Sewer to Houses not Served	A122341	0	150,000	245,000	75,000
Install New Manholes where required	A122342	0	50,000	0	0
Chlorine Conversion Project 2023	A122322	0	40,000	30,000	0
Chlorine Conversion Project 2024	A122426	0	0	0	35,000
Water System Improvements- 2024	A122420	0	0	0	75,000
Sewer System Improvements- 2024	A122440	0	0	0	125,000
Energy Audit-2024	A122441	0	0	0	122,010
HVAC Replacement Wood Street	A122430	0	0	0	55,311
TOTAL EXPENDITURES		255,757	726,040	707,769	596,181
ENDING BALANCE		470,447	63,228	164,218	4,477

Arkansas Infrastructure Fund

		<i>Actual FY 2022</i>	<i>Proposed FY 2023</i>	<i>Revised FY 2023</i>	<i>Proposed FY 2024</i>
BEGINNING BALANCE		326,377	1,787,149	107,799	32,238
REVENUE					
Transfer from Revenues-Infrastr Fees	61-994-941224	264,067	265,090	265,090	247,818
Transfer from City of Txx, AR-ARPA Funds		0	0	0	1,724,190
Reimbursement from AR DOT		0		138,100	3,750,000
Additional Transfer from Revenues	61-994-941224	0	150,000	150,000	170,000
Interest Income	61-911-611124	0	0	0	0
TOTAL REVENUE		264,067	415,090	554,190	5,892,008
TOTAL FUNDS AVAILABLE		590,444	2,202,239	661,989	5,924,246
61-000-135157- Proj No.					
EXPENDITURES					
Transfer to City Gen Fd-Storm Wtr	61-932-631112	87,799	88,363	88,130	82,606
Engineering/Design-Nix Creek	A152001	23,255	0	43,012	0
Replace/Upsize Water Mains	A152002	104	150,000	150,578	125,000
Replace Brick Manholes	A152003	0	75,000	0	40,000
AR Blvd. Pinson 12" Swr Relocation	A152101	181,657	0	0	0
Chelsea St. 6" Water Relocation	A152201	189,830	0	0	0
US Hwy 71 North - 42" Water Main Relocation	A152202	0	0	0	3,750,000
US Hwy 71 North - Engineering Fee	A152203	0	0	139,612	0
Nix Creek Sewer Trunk Main Impr-ARPA Funds	A152204	0	1,724,190	193,419	1,740,771
Replace Deteriorated Sewer Mains	A152301	0	150,000	0	175,000
Hwy 82E 6" Water Line Extension	A152302	0	0	15,000	0
TOTAL EXPENDITURES		482,645	2,187,553	629,750	5,913,377
ENDING BALANCE		107,799	14,686	32,238	10,869

TEXARKANA WATER UTILITIES

Arkansas Millwood Water Rights Fund

	<i>Actual FY 2022</i>	<i>Proposed FY 2023</i>	<i>Revised FY 2023</i>	<i>Proposed FY 2024</i>
BEGINNING BALANCE	235,654	235,736	235,743	235,860
REVENUE				
Transfer from Revenues -99.8 MGD	541,522	541,522	541,522	541,522
Interest Income	89	110	117	117
TOTAL REVENUE	541,611	541,632	541,639	541,639
TOTAL FUNDS AVAILABLE	777,265	777,368	777,382	777,499
EXPENDITURES				
Annual Principal Payment on 99.8 MGD 000-236112	163,911	172,653	172,653	177,197
Annual Interest Payment on 99.8 MGD 921-621112	377,611	368,869	368,869	364,325
TOTAL EXPENDITURES	541,522	541,522	541,522	541,522
ENDING BALANCE	235,743	235,846	235,860	235,978

TEXARKANA WATER UTILITIES

Arkansas Personnel Policy Fund

	<i>Actual FY 2022</i>	<i>Proposed FY 2023</i>	<i>Revised FY 2023</i>	<i>Proposed FY 2024</i>
BEGINNING BALANCE	186,668	192,486	185,835	200,667
REVENUE				
Transfer from Revenues	100,000	130,000	130,000	130,000
Interest Income	392	550	731	731
TOTAL REVENUE	100,392	130,550	130,731	130,731
TOTAL FUNDS AVAILABLE	287,060	323,036	316,566	331,398
EXPENDITURES				
Termination Pay-Incl. Social Security	43,356	53,336	39,625	45,439
Post Retirement Insurance	57,869	51,352	76,274	61,832
TOTAL EXPENDITURES	101,225	104,688	115,899	107,271
ENDING BALANCE	185,835	218,348	200,667	224,127

Accrued Compensated Absences:

Arkansas:

Current	38,690	37,000	37,000	39,000
Long Term	218,567	220,000	220,000	220,000
Total	257,257	257,000	257,000	259,000

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
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%
2022	29,314	40.2	771,339,282	26,313	4.2%

PRINCIPAL EMPLOYERS, METROPOLITAN STATISTICAL AREA (MSA) TEXARKANA, ARKANSAS AND TEXARKANA, TEXAS						
EMPLOYER	2022			2013		
	EMPLOYEES	RANK	% OF TOTAL MSA	EMPLOYEES	RANK	% OF TOTAL MSA
Red River Army Depot & Tenants	3,887	1	6.42%	5,500	1	9.91%
Christus St. Michael Health System	2,400	2	3.97%	2,055	2	3.70%
The Goodyear Tire & Rubber Company	1,803	3	2.98%	1,700	3	3.06%
Texarkana, Texas ISD	1,200	4	1.98%	1,100	4	1.98%
Graphic Packaging	840	5	1.39%			
DLA Distribution-Red River Army Depot	623	6	1.03%			
Wadley Regional Medical Center	620	7	1.02%	778	8	1.40%
Amentum	616	8	1.02%			
Texarkana, Arkansas ISD	584	9	0.97%	785	7	1.41%
Domtar	550	10	0.91%	940	6	1.69%
Wal-Mart/Sam's				1,100	4	1.98%
International Paper				777	9	1.40%
Southern Refrigerated Transport				750	10	1.35%

GENERAL GOVERNMENT TAX REVENUE BY SOURCE					
FISCAL YEAR	PROPERTY	SALES & USE	OTHER	UTILITY FRANCHISE	TOTAL
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
2022	\$4,424,757	\$14,309,866	\$137,403	\$3,488,808	\$22,360,834

STATISTICAL SECTION

Principal Property Taxpayers 2022			
Taxpayer	Rank	2022 Assessed Valuation	Percentage of Total Assessed Valuation
The Goodyear Tire & Rubber Company	1	\$30,719,040	7.07%
Union Pacific System	2	\$15,774,247	3.63%
Southwestern Electric Power Co.	3	\$15,237,300	3.51%
Performance Proppants	4	\$13,527,920	3.11%
Southwest AR Electric Co-op	5	\$12,968,100	2.99%
TAC Leasing LLC.	6	\$6,948,140	1.60%
Southwest Arkansas Telephone Co-op.	7	\$5,052,750	1.16%
Goldcrest Farms LLC.	8	\$4,693,230	1.08%
Wal-Mart Stores Inc. #01-0468	9	\$4,120,780	0.95%
Links @ Texarkana Apartments	10	\$4,100,410	0.94%

CAPITAL ASSET STATISTICS BY FUNCTION						
Function/Program	2017	2018	2019	2020	2021	2022
Public Safety						
Police						
Stations	2	2	2	2	2	2
Total Units	96	96	83	84	75	73
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	311	311	311	311	321.13	321
Pools	1	1	1	1	0	0
Ball Fields	16	16	16	16	16	16
Tennis Courts:						
Lighted	4	4	4	4	4	4
Unlighted	1	1	1	1	1	1
Community centers	4	4	4	4	5	5
Soccer fields	1	1	1	1	1	1
Walking/biking trails (miles)	13.91	13.91	13.91	15.91	15.91	15.91
Utilities						
Plant capacity (million-gallon average per day)	15	15	15	15	15	15
Water mains (miles)	405	405	408	408	406	410
Number of water meters	10,155	10,152	10,168	11,361	14,459	10,482
Sewer mains (miles)	218	218	219	218	217	217
Number of fire hydrants	1,447	1,482	1,486	1,507	1,499	1,505
Number of Mandeville water meters	315	314	316	320	463	303
Number of Union water meters	1,252	1,274	1,265	1,285	1,611	1,264

STATISTICAL SECTION

Assessed and Appraised Value of Taxable Property	
Year 2023	Tax Roll Year 2022
Real Property Assessed Value	\$297,371,896
Personal Property Assessed Value	\$143,035,786
Total Property Assessed Value	\$440,407,682
Total Tax Levy	\$4,624,281
Tax Rate (per \$100 of assessed value)	0.1050
Tax Distribution	
General Fund	\$2,107,052
Debt Service	\$1,101,019
Firemen's Pension	\$440,408
Policemen's Pension	\$440,408
Library Fund	\$440,408
TIF District	\$94,986

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.