

# 2022 ANNUAL BUDGET



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

### **December 20, 2021**

Welcome to our 2022 operations and capital budgets. Our new revenue levels have allowed us to distribute needed funds to our facilities, our infrastructure, and to promote and clean our community. All citizens of Texarkana, Arkansas will benefit from our increased expenditures.

Over the past several years, the City has attempted to operate in a conservative, responsible manner. For example, the City moved to levelize the Bi-State contribution in an effort to control costs. Any increases greater than 15% would come directly from fund balance and any increase less than 15% would be set aside in a restricted reserve to be used toward future year contributions. A collective effort with the Police Department has allowed the City to allocate approximately \$302,000 to the Bi-State restricted reserve in 2020 and an additional \$138,000 in 2021. This has resulted in a year end reserve balance of \$833,168. The City has issued debt which has allowed us to be able to finance a new Animal Shelter, rehabilitate the Texarkana Recreation Center, and lease property from the Public Facilities Board for Economic Development.

In terms of the economy, Texarkana has been fortunate in comparison to the rest of the nation even though total General Fund expenditures continue to rise at a faster rate than revenues. Sales and other taxes are the City's largest source of revenue and account for 58% of the City's General Fund proposed revenue for 2022. The City has seen an increase in sales tax collections due to sales tax on the sale of motor vehicles, the remittance of sales tax from online businesses, and an increase in sales tax generated from restaurants. In 2022, we are budgeting a 3% increase in sales tax collections. The City's second largest revenue source is franchise fees which account for 14% of the City's General Fund proposed revenue for 2022.

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 60.02% of the General Fund budget and it is impossible to make substantial changes without it 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 2022, the City is estimated to have a fund balance of \$4.55 million, which is equivalent to 66 days of expenditures.

The General Fund budget presented shows expenditures to exceed revenues by approximately \$1.9 million in 2022. Of which, approximately \$185,000 will be allocated from the restricted reserve for the Animal Shelter donation reserve, Fireworks Permits reserve, and the BiState reserve. In 2022, approximately 72% 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 2 budget requests. One with a 10% increase over 2021 estimates and another with a 10% decrease over 2021 estimates. It was up to each department to decide where to allocate increases and where to provide opportunities for reductions.

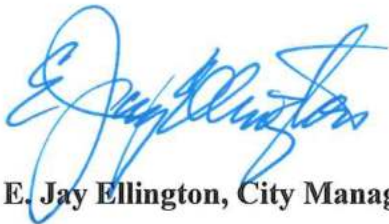
Several things were accomplished during the development of the 2022 budget. The following are the highlights of the City Manager's budget:

- Personnel
  - 2.5% COLA proposed for all employees
  - City absorbed the cost of MHBF rate increase
  - 4 Additional Equipment I Operators for Streets Department in Public Works
  - 1 New Administrative Assistant for Parks Department in Public Works
- General Fund
  - All departments receive an increase in expenditures
  - Increased daily inmate rate for Miller County Jail from \$38 to \$42 per day
  - Capital Outlay
    - Police Department
      - \$15,000 for Speed Radar Units
      - \$100,000 for Police Car Cameras
      - \$250,000 for 7 Patrol Cars
    - Fire Department
      - \$50,000 for Bottle Fill Station
      - \$23,000 for HVAC Units
      - \$11,000 for Commercial Washer
      - \$170,000 for Bunker Gear
    - Agencies/City Manager
      - \$100,000 for Public Works Equipment – I
      - \$90,000 for Pneumatic Roller
      - \$60,000 for Water Truck
      - \$325,000 for Tennessee Road Improvements
      - \$675,000 for Union Road Improvements
      - \$550,000 for Meadows Road Improvements
      - \$400,000 for Front Street Stage Improvements
      - \$250,000 for City Hall Renovations
  - Contributions/Maintenance
    - \$25,000 to REDI Group
    - \$25,000 to Main Street Texarkana
    - \$25,000 to Chamber of Commerce
    - \$50,000 to Public Works Fund for Seasonal Overtime Labor
    - \$100,000 for Right-Of-Way Maintenance by Public Works

- \$100,000 for Housing Demolitions
  - \$85,000 for City Wide Clean Up and Dumpster Rental
  - Additional \$38,000 to Airport
  - Additional \$50,000 to TAPERS Fund
- Public Works Fund
  - Capital Outlay
    - \$200,000 for Street Department
    - \$20,000 for Building Maintenance Department
    - \$10,000 for Parks & Recreation Department
    - \$5,000 for Park Equipment
    - \$200,000 for Drainage Improvements

For the 2022 budget cycle, each board member received a decision package totaling \$2.19 million. These are all items of importance for the City and its operations, but the funding is not available for each item. There is 11 days of fund balance, totaling \$750,000, available to offset the cost of these projects.

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



**E. Jay Ellington, City Manager**



# **City of Texarkana, Arkansas**

## **City Manager's Goals for Economic Growth, Development, and Community Enhancement 2022-2026**

### **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 2022-2026**

- 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.



# 2022 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 expense of employee turnover.
- E. The budget will provide sufficient funding to cover annual debt retirement costs. The Board of Directors shall be fully informed if sufficient funds are not allocated in the current budget.
- F. Maintenance of infrastructure and other capital items will be an expenditure priority. New spending programs will not be funded by deferring capital maintenance.

### **Debt Policy**

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

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

### **Cash Management**

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

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

### **Accounting, Auditing, Budgeting, & Financial Reporting Policy**

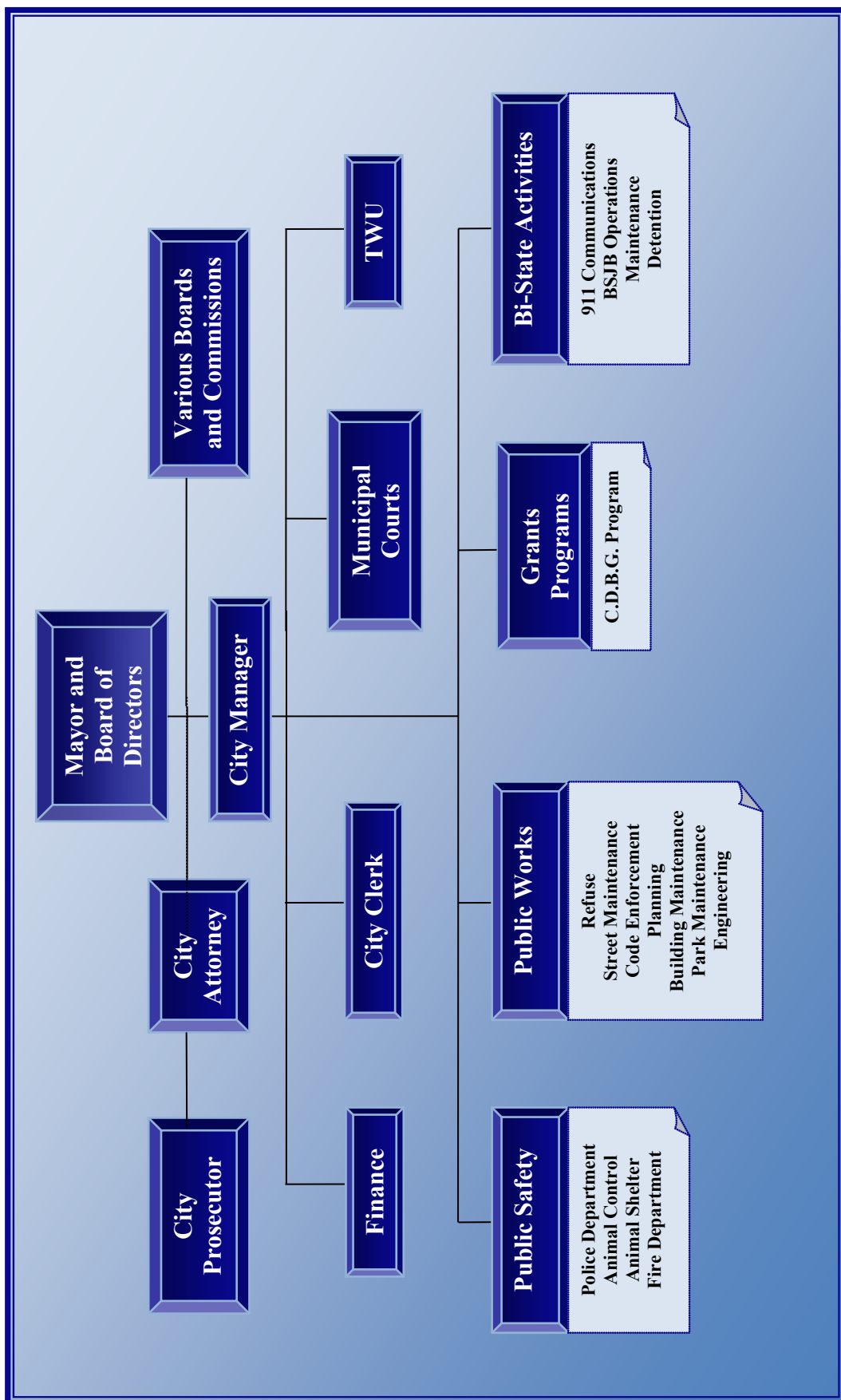
- A. Single Audit Report or other audits of Federal and State grant funds will be performed in compliance with applicable provisions of the Single Audit Act, applicable Office of Management and Budget Circulars, and other relevant federal, state, and local rules and regulations.
- B. An annual audit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



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



# CITY OF TEXARKANA, ARKANSAS ORGANIZATIONAL CHART



# BUDGET PROCESS

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## **BUDGET PROCESS**

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

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

### **July 2021**

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 2021**

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 2021**

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 2021**

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

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## **November 2021**

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 2021**

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 2022**

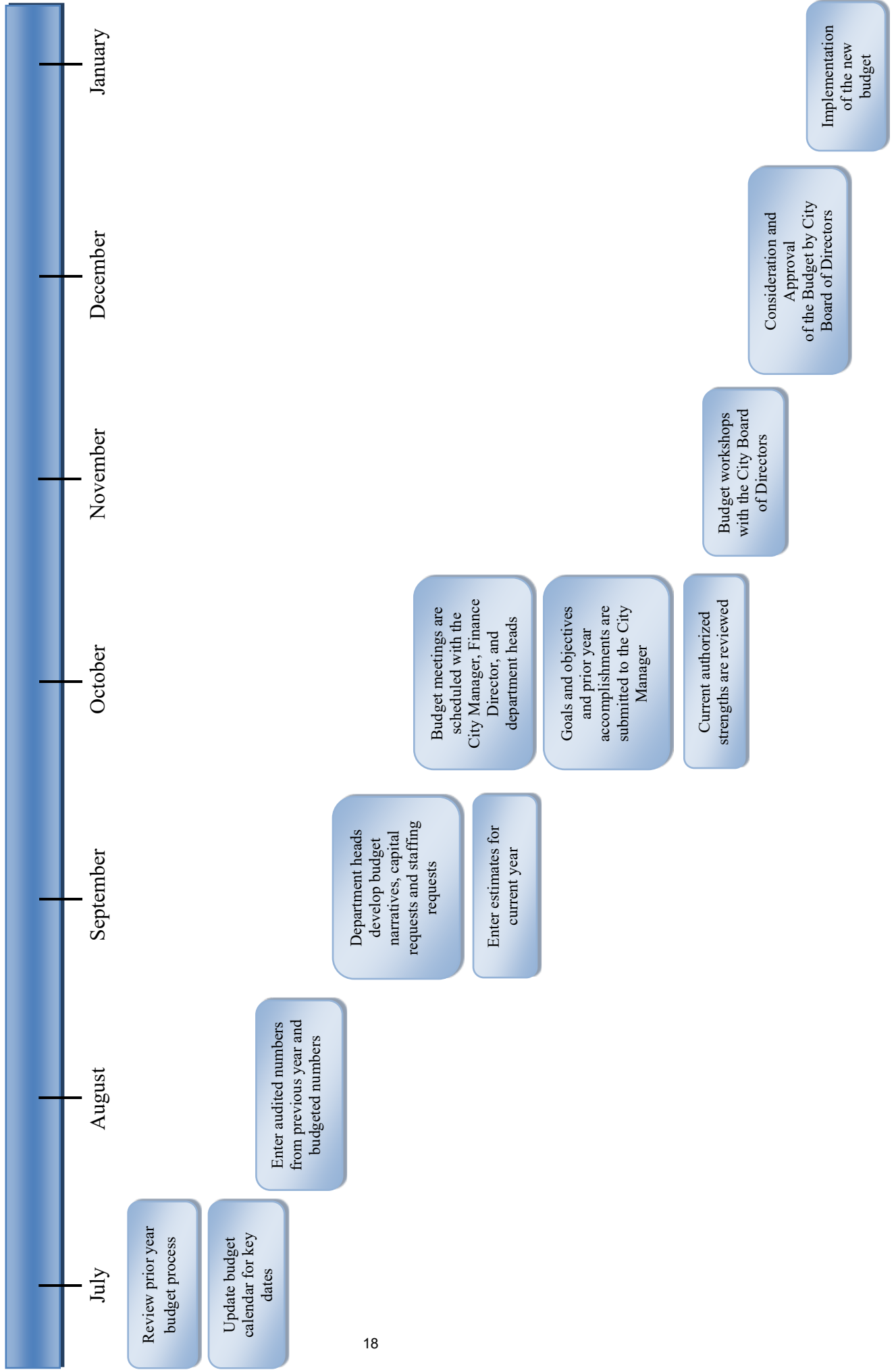
The new budget goes into effect and departments carry out their operations according to the budget. Monthly financial statements are prepared and provided with departmental reports to the Mayor and Board of Directors.

## **Budget Amendments**

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

# CITY OF TEXARKANA, ARKANSAS

## THE 2022 BUDGET PROCESS



## Summary of Revenues & Expenditures

<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
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### REVENUES

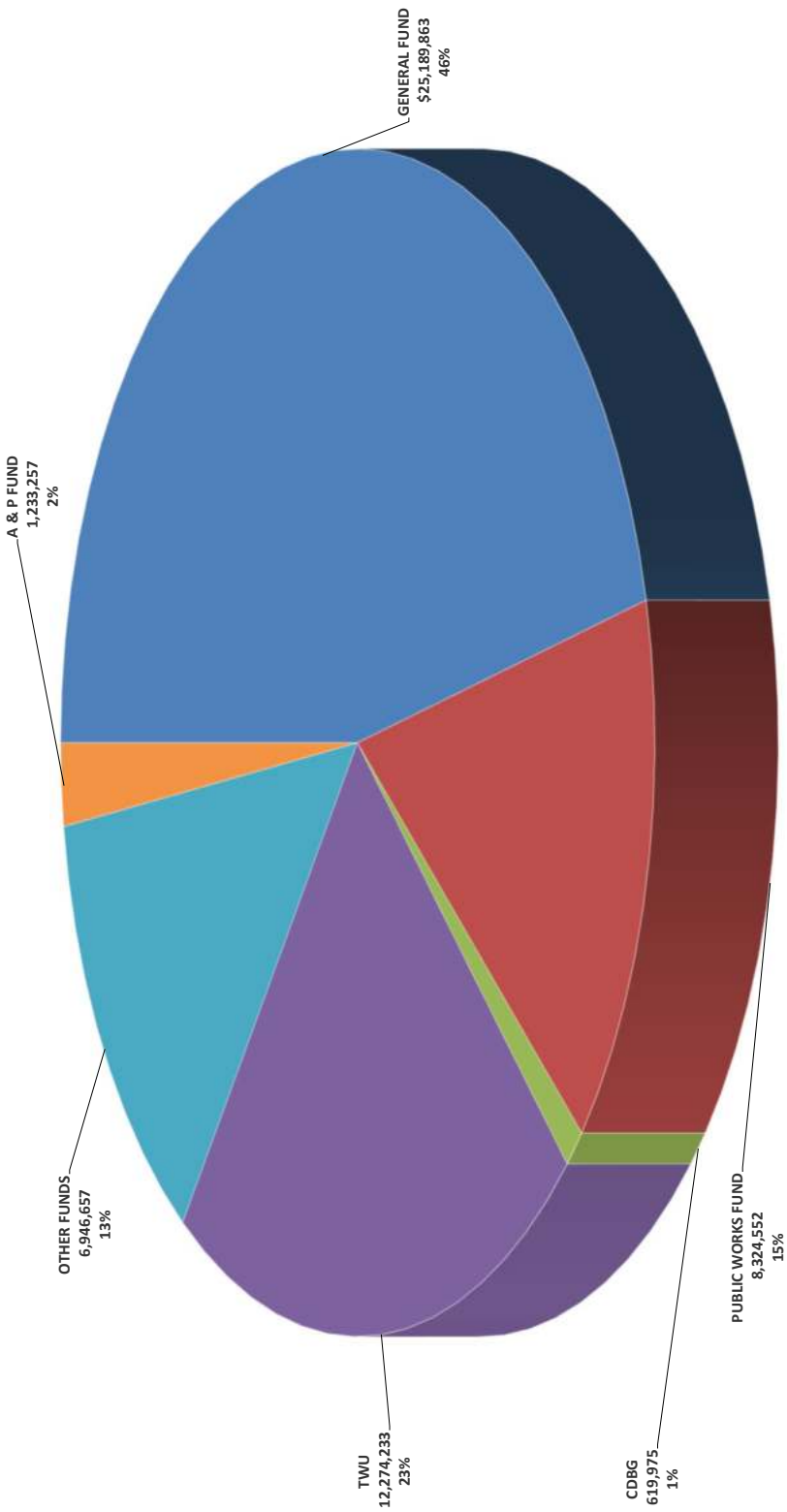
GENERAL FUND	\$ 20,884,891	\$ 20,937,394	\$ 23,916,341	\$ 23,285,408
PUBLIC WORKS FUND	7,861,375	7,676,795	8,019,896	8,283,597
CDBG	377,957	694,564	373,829	629,975
TWU	12,489,556	13,106,215	11,302,060	13,541,787
OTHER FUNDS	622,664	8,551,526	4,592,653	4,576,566
A & P FUND	1,157,126	1,147,400	1,456,660	1,275,350
APPROPRIATED FUND BALANCE	0	0	0	2,995,854
<b>TOTAL REVENUES</b>	<b>\$ 43,393,569</b>	<b>\$ 52,113,894</b>	<b>\$ 49,661,439</b>	<b>\$ 54,588,537</b>

### EXPENDITURES

GENERAL FUND	\$ 20,628,328	\$ 22,932,710	\$ 24,463,772	\$ 25,189,863
PUBLIC WORKS FUND	8,019,901	9,269,960	9,553,274	8,324,552
CDBG	383,564	694,564	383,689	619,975
TWU	10,767,437	11,280,109	10,642,669	12,274,233
OTHER FUNDS	529,358	8,478,855	2,077,697	6,946,657
A & P FUND	1,150,926	998,018	997,853	1,233,257
APPROPRIATED FUND BALANCE	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 41,479,514</b>	<b>\$ 53,654,216</b>	<b>\$ 48,118,954</b>	<b>\$ 54,588,537</b>

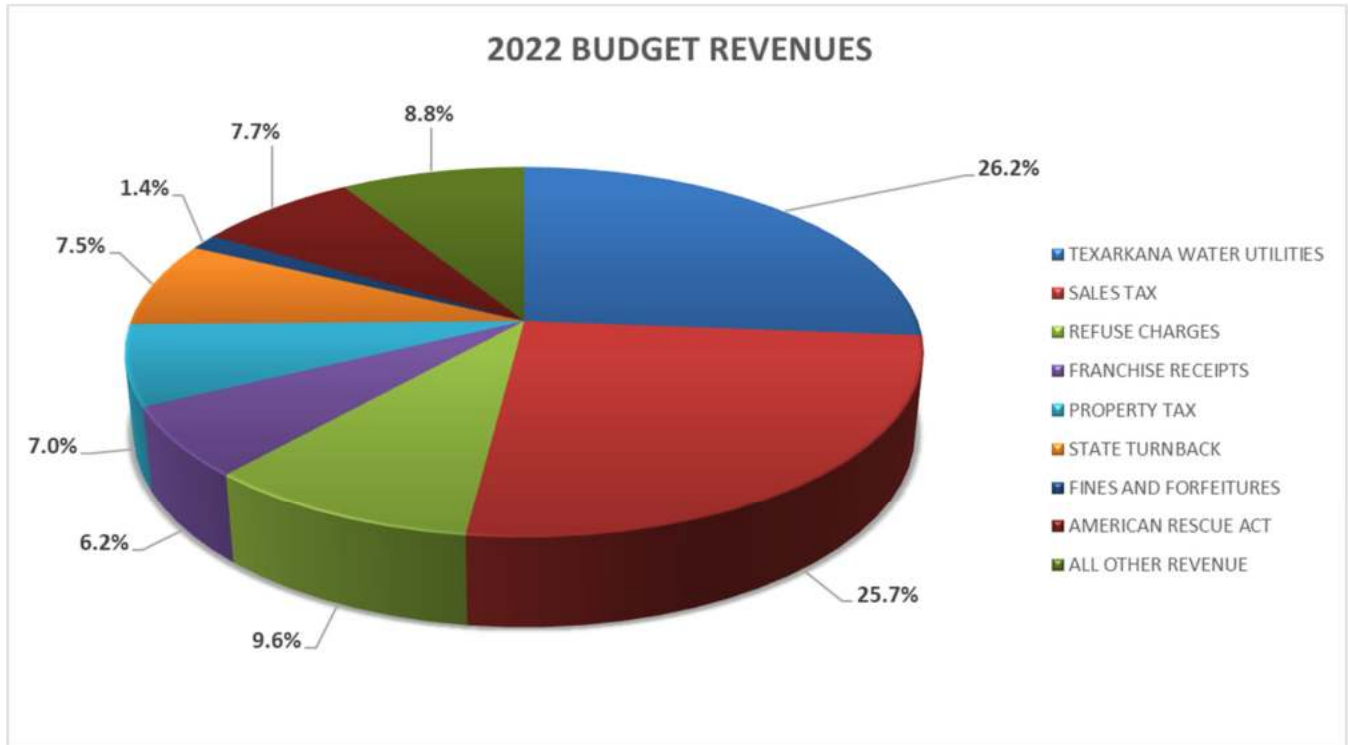
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	1,914,055	1,542,485	(0)
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## City-Wide Summary of Expenditures - FY 2022



# 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 \$702,715. 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 8.6% of the total figure.



	2022 BUDGET	% OF TOTAL	CUMULATIVE AMOUNT	CUMULATIVE % OF TOTAL
TEXARKANA WATER UTILITIES	13,541,787	26.2%	13,541,787	26.2%
SALES TAX	13,276,000	25.7%	26,817,787	52.0%
REFUSE CHARGES	4,936,000	9.6%	31,753,787	61.5%
FRANCHISE RECEIPTS	3,178,860	6.2%	34,932,647	67.7%
PROPERTY TAX	3,619,915	7.0%	38,552,562	74.7%
STATE TURNBACK	3,850,000	7.5%	42,402,562	82.2%
FINES AND FORFEITURES	702,715	1.4%	43,105,277	83.5%
AMERICAN RESCUE ACT	3,957,884	7.7%	47,063,161	91.2%
SUBTOTAL	47,063,161	91.2%		
ALL OTHER REVENUE	4,529,522	8.8%	4,529,522	8.8%
TOTAL REVENUE	51,592,683	100.0%	51,592,683	100.0%



# MAJOR REVENUES AND EXPENDITURES

The next table shows the same revenue sources, but in addition to the 2022 budget amounts, it shows, in the same order, the corresponding figures for 2020 actual and 2021 estimated budget. Following the table are comments on the 2022 major revenue sources.

	2020 ACTUAL	2021 ESTIMATED	2022 BUDGET	CHANGE	PERCENT
TEXARKANA WATER UTILITIES	\$ 12,489,556	\$ 11,302,060	\$ 13,541,787	\$ 2,239,727	19.8%
SALES TAX	\$ 11,082,600	\$ 12,901,000	\$ 13,276,000	\$ 375,000	2.9%
REFUSE CHARGES	\$ 4,466,994	\$ 4,203,000	\$ 4,936,000	\$ 733,000	17.4%
FRANCHISE RECEIPTS	\$ 2,705,795	\$ 3,049,500	\$ 3,178,860	\$ 129,360	4.2%
PROPERTY TAX	\$ 2,998,251	\$ 3,506,410	\$ 3,619,915	\$ 113,505	3.2%
STATE TURNBACK	\$ 3,415,679	\$ 3,757,434	\$ 3,850,000	\$ 92,566	2.5%
FINES AND FORFEITURES	\$ 721,350	\$ 598,780	\$ 702,715	\$ 103,935	17.4%
AMERICAN RESCUE ACT	\$ -	\$ 3,957,884	\$ 3,957,884	\$ -	0.0%
SUBTOTAL	\$ 37,880,225	\$ 43,276,068	\$ 47,063,161	\$ 3,787,093	8.8%
ALL OTHER REVENUE	\$ 5,513,344	\$ 6,385,371	\$ 4,529,522	\$ (1,855,849)	-29.1%
TOTAL REVENUE	\$ 43,393,569	\$ 49,661,439	\$ 51,592,683	\$ 1,931,244	3.9%

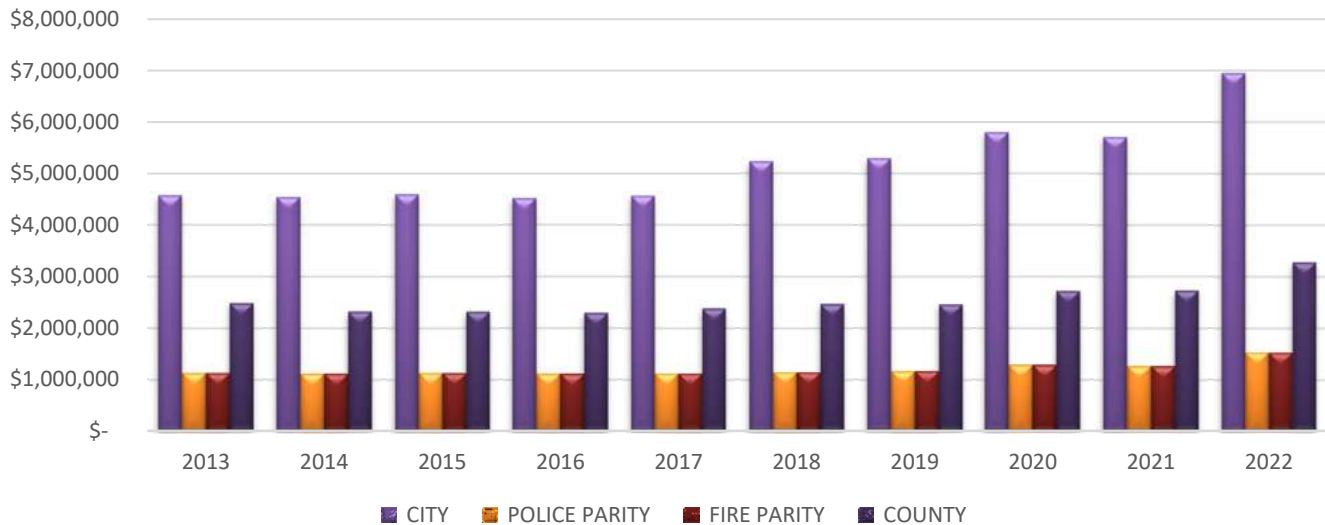
**Texarkana Water Utilities (TWU) - \$13,541,787:** Texarkana Water Utilities is a joint department of the City of Texarkana, Arkansas and the City of Texarkana, Texas. The primary function for TWU is to provide water and sewer services to both cities and the surrounding area. TWU produces drinking water 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 - \$13,276,000:** 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 2022, the City has budgeted for \$6,946,000 in city sales tax revenue, \$1,528,000 in police parity sales tax revenue, \$1,528,000 in fire parity sales tax revenue, and \$3,274,000 in county sales tax revenue.

The two percent city sales tax, the quarter percent police parity sales tax, and the quarter percent fire parity sales tax has not changed since 2008. The sales taxes are collected by vendors and remitted to the State of Arkansas on a monthly basis, along with the state sales tax. The State then makes a distribution to the City's General Fund. The timing of the receipt of the tax payment is two months behind the time it is originally collected by the vendor. There is a 2.9% increase in sales tax revenue for the 2022 estimated budget.

# MAJOR REVENUES AND EXPENDITURES

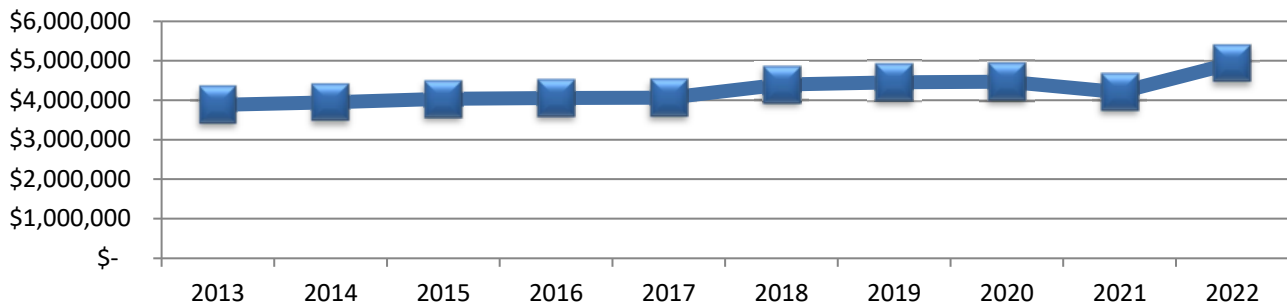
## SALES TAX REVENUE



**Refuse Charges - \$4,936,000:** The City handles its own solid waste collection through licensed garbage collectors who contract with the City and are assigned a specific territory from which to collect residential garbage and yard waste. Each household is charged \$22.92 per month. This amount pays for the collection and disposal of garbage from each household. The refuse utility bill breakdown is as follows: \$12.62 for the cost of pick up and hauling, \$2.54 for residential landfill charges, \$0.15 for shop landfill charges, \$0.26 for uncollectable, \$2.00 for the general fund, \$4.35 for the street fund, and \$1.00 for Texarkana Water Utilities residential payment collection.

Commercial establishments may hire their own hauler from those licensed by the City and it will be billed along with water and sewer from Texarkana Water Utilities. Commercial collection rates are established by the City. A 17.4% increase in refuse charges revenue is budgeted for year 2022 proposed budget.

## REFUSE CHARGES REVENUE



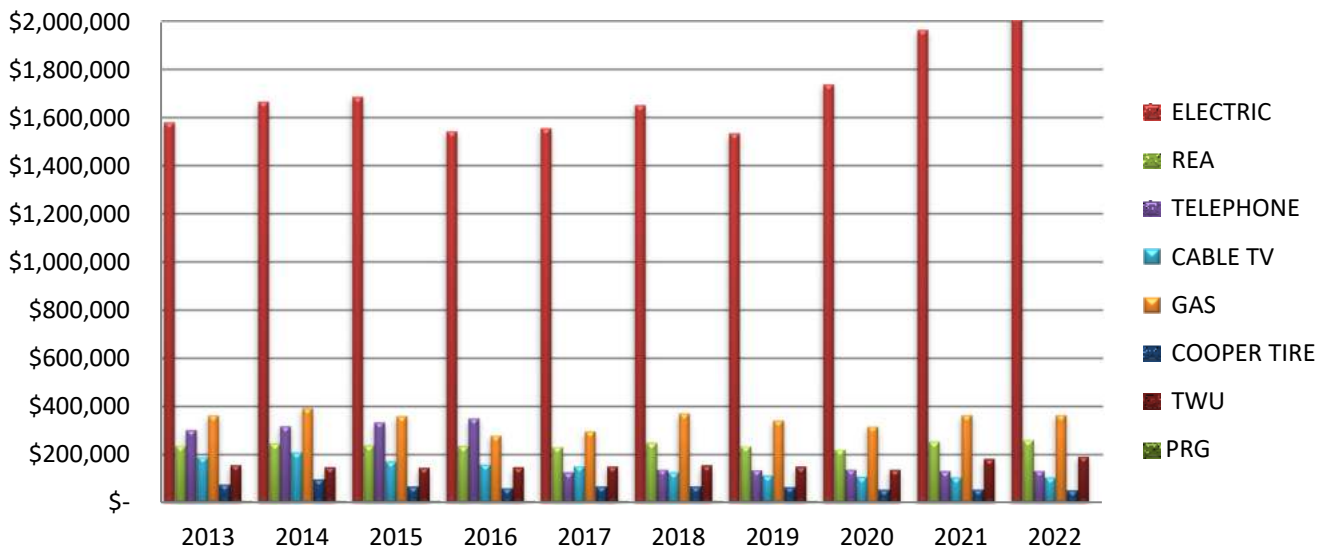
**Franchise Receipts - \$3,178,860:** The City charges a franchise fee to various utility companies for the rendition of local telephone exchange services, electric distribution system operations, or natural or manufactured gas distribution system operations within the City. Franchise fees are collected on all revenues received by the franchise grantees for services rendered within the City. In June of 1981, the

# MAJOR REVENUES AND EXPENDITURES

City levied a four percent franchise fee. A two percent increase was enacted in 2005, raising the franchise fee to six percent. The industrial customers were not subject to the two percent increase. This fee is charged for preservation of the public peace and health and safety.

In July of 2005, the City passed an ordinance for a voluntary payment in lieu of taxes of five percent of the gross water sales of Texarkana Water Utilities (TWU) plus the amount of property taxes that would have been paid in Arkansas if the water utility had been privately owned. A 4.2% increase for franchise receipts revenue is budgeted for year 2022 proposed budget.

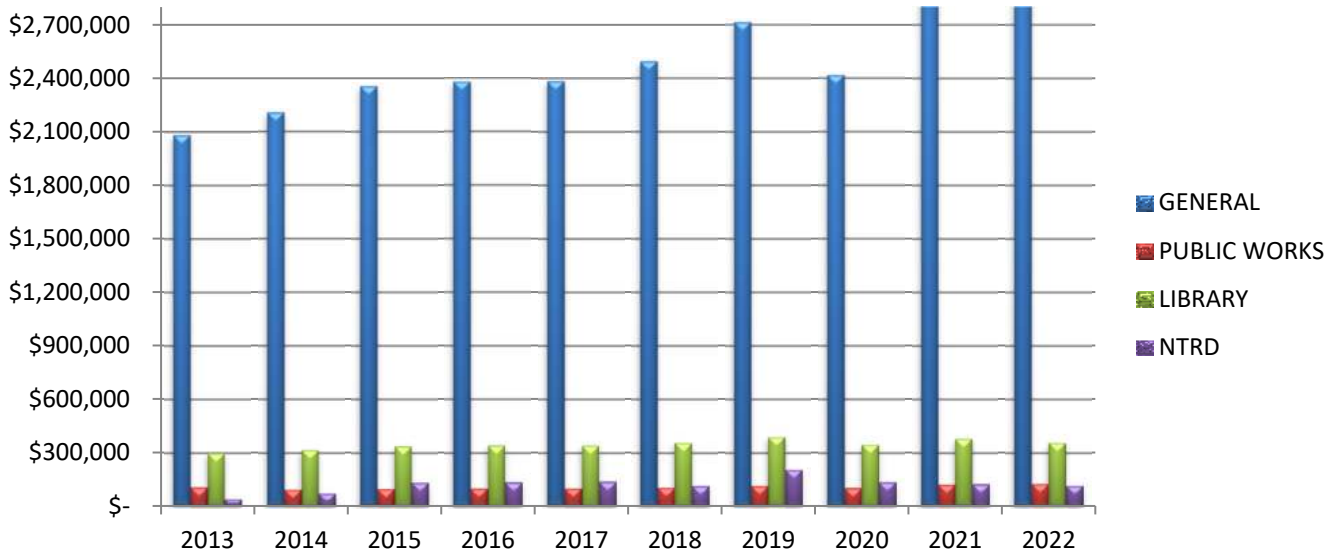
## FRANCHISE RECEIPTS REVENUE



**Property Tax - \$3,619,915:** 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 3.2% increase for property tax revenue is budgeted for year 2022 proposed budget.

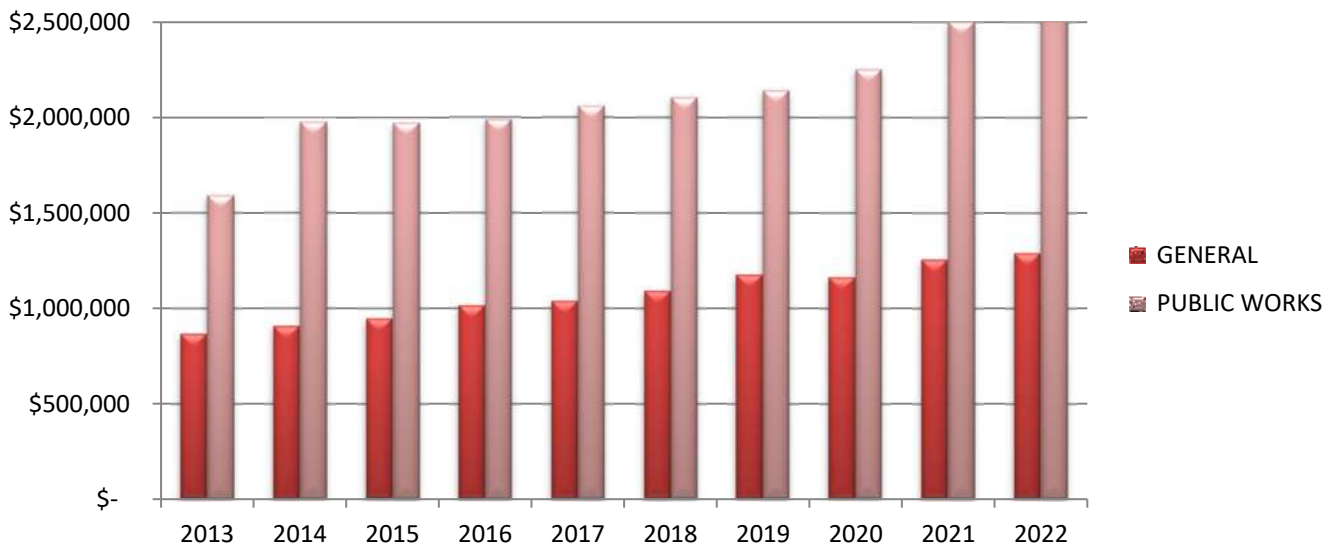
# MAJOR REVENUES AND EXPENDITURES

## PROPERTY TAX REVENUE



**State Turnback - \$3,850,000:** 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 2.5% increase in state turnback revenues is budgeted for the 2022 proposed budget.

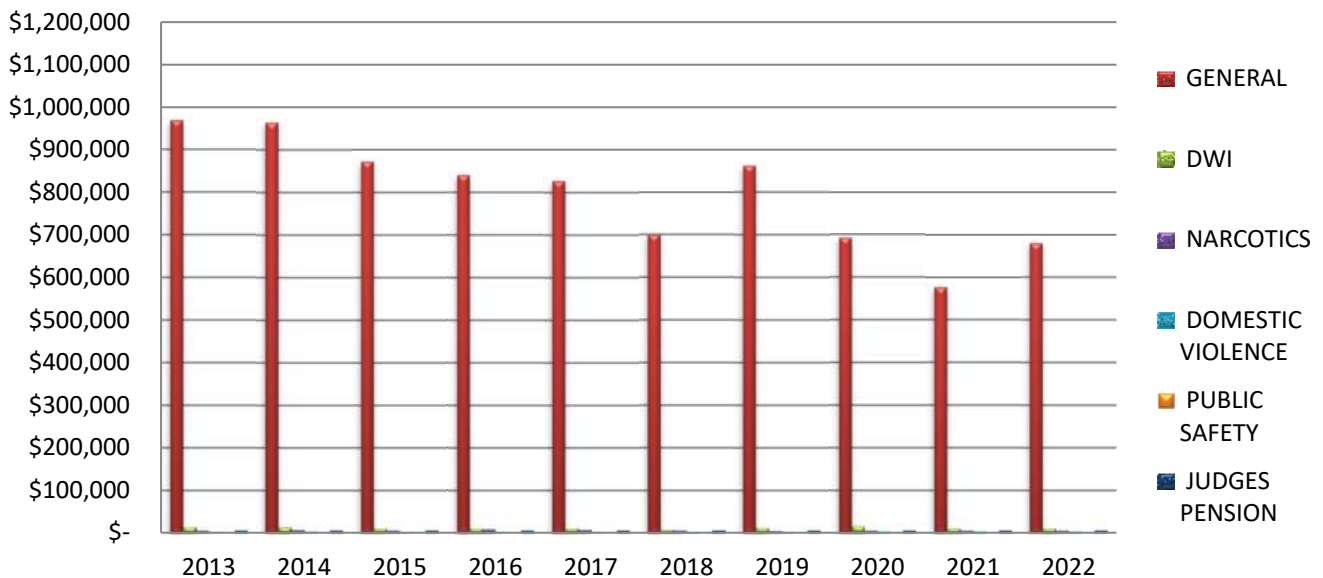
## STATE TURNBACK REVENUE



# MAJOR REVENUES AND EXPENDITURES

**Fines and Forfeitures - \$702,715:** 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 17.4% increase in fines and forfeitures is budgeted for the 2022 proposed budget.

## FINES AND FORFEITURES

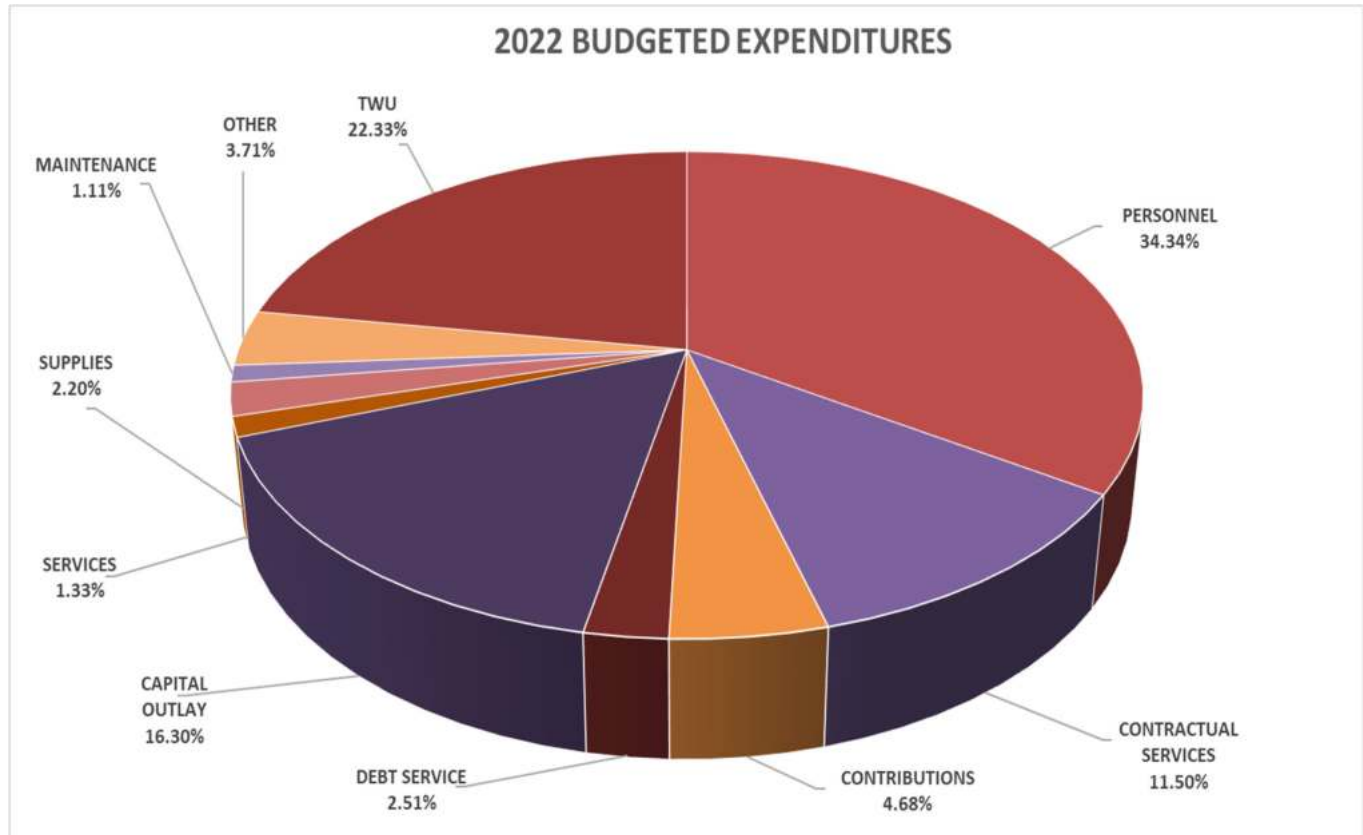


**American Rescue Act - \$3,957,884:** Revenue for the American Rescue Act Fund (ARPA) comes from a grant provided by the Federal Government in response to the COVID-19 public health emergency and is used to provide premium pay for essential workers, to provide relief from the reduction of revenue due to COVID-19, and to make necessary investments in water, sewer, or broadband infrastructure.

# MAJOR REVENUES AND EXPENDITURES

## MAJOR EXPENSES

The following pie chart displays the major 2022 expenses of the City. The table following the pie chart shows the corresponding 2020 actual amounts and 2021 estimated amounts, as well as the 2022 proposed figures.



	2020 ACTUAL	2021 ESTIMATED	2022 PROPOSED	% OF TOTAL
PERSONNEL	\$ 17,256,579	\$ 17,521,644	\$ 18,874,938	34.34%
CONTRACTUAL SERVICES	\$ 4,733,986	\$ 5,426,758	\$ 6,321,113	11.50%
CONTRIBUTIONS	\$ 2,273,566	\$ 3,064,577	\$ 2,575,040	4.68%
DEBT SERVICE	\$ 1,223,882	\$ 1,924,410	\$ 1,379,726	2.51%
CAPITAL OUTLAY	\$ 2,419,004	\$ 5,348,777	\$ 8,960,670	16.30%
SERVICES	\$ 406,479	\$ 479,493	\$ 729,914	1.33%
SUPPLIES	\$ 1,103,490	\$ 1,126,077	\$ 1,210,435	2.20%
MAINTENANCE	\$ 286,493	\$ 457,074	\$ 608,100	1.11%
OTHER	\$ 1,235,005	\$ 2,421,092	\$ 2,037,089	3.71%
TWU	\$ 10,767,437	\$ 10,642,699	\$ 12,274,233	22.33%
TOTAL EXPENSES	\$ 41,705,921	\$ 48,412,601	\$ 54,971,258	100.0%
*Total Expenses do not include Appropriated Fund Balance				



# MAJOR REVENUES AND EXPENDITURES

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**Personnel- \$18,874,938:** The cost of the staff is a major expense category for most municipalities. There is increase in the personnel expense from the 2021 estimated budget and personnel expenses are estimated to account for 34.34% of the total expenses for 2022.

**Texarkana Water Utilities (TWU)- \$12,274,233:** 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 22.33% of the City's 2022 expense budget.

**Contributions- \$2,575,040:** The City makes contributions to help support local organizations such as the Chamber of Commerce, the Animal Care and Adoption Center, the library, local arts, the airport, etc. The largest contribution budgeted will be paid to the Bi-State Justice Center. This location integrates both the Texarkana, Arkansas and Texarkana, Texas Police Departments, Arkansas District Probation Department, Texarkana, Arkansas District Court, Texarkana, Texas Municipal Court and Bowie County District Court, Bowie County Sheriff's Department, Bowie County Adult Probation, Texas Sixth District Court of Appeals, Central Records and Communications and the entire fourth floor for the jail. Contributions account for 4.68% of the City's 2022 expense budget.

**Contractual Services- \$2,575,040:** These fees are for expenses such as rental of equipment, travel and training, professional services, communications, utility services, and refuse and landfill. Contractual services accounted for 11.50% of the 2022 expenditure budget. The City handles its own solid waste collection through licensed garbage collectors who contract with the City and are assigned a specific territory from which to collect residential garbage and yard waste. The City has been divided into three areas to facilitate this service. All commercial establishments must dispose of its garbage through a hauler licensed with the City of Texarkana, Arkansas. Refuse and landfill charges are \$3,672,000 and account for 6.68% of the 2022 expenditure budget for the City.

**Capital Outlay- \$8,960,670:** The City allocates funds to acquire, maintain, repair, and upgrade assets. Capital outlay accounted for 16.30% of the 2022 expenditure budget.

**Supplies- \$1,210,435:** These fees are for operating supplies and necessary purchases to maintain day to day operations. Supplies accounted for 2.20% of the 2022 expenditure budget.

**All Other- \$2,037,089:** This includes all remaining expenses 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	
Animal License Fee - Altered	\$10.00	Excludes Texarkana, Texas
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
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	
Micro Chip Fee	\$20.00	
Rabies Quarantine Fee	\$150.00	
Rabies Testing Fee	\$40.00	Excludes Texarkana, Arkansas residents
Reclaim Fee	\$10.00	
Reclaim Fee - Chemical Capture	\$25.00	Animal captured using chemical capture
Reclaim Fee - Livestock	\$150.00	Livestock
Spay/Neuter Fee	Varies by Size of Animal	
Surrender Fee	\$150.00	Outside City Limit

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

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

Service/Permit	Rate	Other Information
<b>Fire Department</b> <b>Texarkana, Arkansas City Hall</b> <b>416 E. 3rd St.</b> <b>870-779-4956</b>		
<b>Service/Permit</b>	<b>Rate</b>	<b>Other Information</b>
Incident Report Copies (Commercial Use)	\$5.00	Each, Fire Department incidents only
Fire Inspection Service: Nursing Home	\$75.00	Annual Fee
Fire Inspection Service: Day Care	\$40.00	Annual Fee
Fire Inspection Service: Group Home	\$40.00	Annual Fee
Fire Inspection Service: Hotel/Motel	\$20, \$2	Annual Base Fee, Per Room Fee
Fire Inspection Service: Manufacturing	\$75.00	Annual Fee
Fire Inspection Service: First Re-Inspection	\$0.00	Each, All commercial buildings
Second and Subsequent Re-Inspections	\$75.00	Each, All commercial buildings
False Alarm Fee - Commercial: 4-6 Alarms	\$50.00	Each Alarm, Per 12-month period
False Alarm Fee - Commercial: 7 and more	\$75.00	Each Alarm, Per 12-month period
False Alarm Fee - Residential: 4-6 Alarms	\$35.00	Each Alarm, Per 12-month period
False Alarm Fee - Residential: 7 and more	\$45.00	Each Alarm, Per 12-month period
Response: Hazardous Materials	100%	Replacement cost of materials used
Permit: Commercial Fire Alarm System	\$75.00	Each, Annual Fee
Permit: Open Burning	\$200	Each, Issued by Fire Marshal
<b>Police Department</b> <b>Bi-State Justice Building</b> <b>Third Floor</b> <b>100 N. Stateline</b> <b>903-798-3130</b>		
<b>Service/Permit</b>	<b>Rate</b>	<b>Other Information</b>
Accident Report Fee	\$10.00	
Bail Bond Fee	\$20.00	
Video of Arrest	\$25.00	
Wrecker Permit Fee	\$25.00	
Non-Criminal Fingerprinting Fee	\$15.00	
<b>Police Department</b> <b>Bi-State Justice Building</b> <b>Central Records Communications</b> <b>100 N. Stateline</b> <b>903-798-3130</b>		
<b>Service/Permit</b>	<b>Rate</b>	<b>Other Information</b>
Arkansas Offense/Incident	\$5.00	
Criminal History	\$10.00	
9-1-1 Call (DVD)	\$10.00	
Call Sheets (When no report is made)	\$5.00	

Service/Permit	Rate	Other Information
<div>Public Works</div> <div>Texarkana, Arkansas City Hall</div> <div>Basement</div> <div>216 Walnut St.</div> <div>870-779-4971</div>		
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	x3 for pick up, delivery, and setup fees during overtime hours
Local Roads Application	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
Traffic Control Plan (TCP) Review	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
TCP Prepared by City	\$100.00	x3 for pick up, delivery, and setup fees during overtime hours
Pick Up/Return Barricades	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
City Deliver/Pick Up Barricades	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
City to Setup Barricades	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
Collectors/Arterials Application	\$100.00	x3 for pick up, delivery, and setup fees during overtime hours
Traffic Control Plan (TCP) Review	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
TCP Prepared by City	\$300.00	x3 for pick up, delivery, and setup fees during overtime hours
Pick Up/Return Barricades	\$25.00	x3 for pick up, delivery, and setup fees during overtime hours
City Deliver/Pick Up Barricades	\$100.00	x3 for pick up, delivery, and setup fees during overtime hours
City to Setup Barricades	\$50.00	x3 for pick up, delivery, and setup fees during overtime hours
Front Street Utility Fee	\$100.00	
Billboard Permit	\$173.64, 5%	Per billboard fee plus annual increase percentage
Board of Adjustment		
Request		
Variance	\$200.00	From the bulk and areas provisions of the Zoning Ordinance K-286
Appeal	\$200.00	From the decision of the administration officers in respect to the application and enforcement of said ordinance.
Interpretation	\$200.00	Of zoning district boundaries on the Official Zoning Districts Map where such boundaries are not accurately described
Building Permit Fees		
Residential (Includes residential remodel & repairs)	\$0.30	New Construction, per square foot heated
\$0 to \$15,000	\$35, \$8	Fee for first \$2,000, plus fee for each additional \$1,000 or fraction thereof to & including \$15,000
\$15,001 to \$50,000	\$139, \$7	Fee for first \$15,001, plus fee for each additional \$1,000 or fraction thereof to & including \$50,000
\$50,001 to \$100,000	\$384, \$6	Fee for first \$50,001, plus fee for each additional \$1,000 or fraction thereof to & including \$100,000
\$100,001 to \$500,000	\$684, \$5	Fee for first \$100,001, plus fee for each additional \$1,000 or fraction thereof to & including \$500,000
\$500,001 and Above	\$2684, \$4	Fee for First \$500,001, plus fee for each additional \$1,000 or fraction thereof
Commercial Surcharge	0.05%	Total estimated cost-maximum \$1,000
Builders & Mechanical Contractors Registration Fee		
Master Plumber's Certificate	\$25.00	Per year
Journeyman or Apprentice Plumber	\$12.50	Per year
Plumbing Contractor	\$50.00	Per year

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

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



Service/Permit		Rate	Other Information
Park Facility Fees			
Bobby Ferguson Pavilion #1		\$25.00 \$50.00	For 1 to 4 hours For 16 hours
Lakeside Pavilion Without Kitchen		\$35.00 \$60.00	For 1 to 4 hours For 16 hours
With Kitchen		\$125, \$75 \$175, \$75 \$300, \$75	Fee plus collateral fee for 1 to 4 hours Fee plus collateral fee for 16 hours Fee plus collateral fee for 2 days
Gazebo		\$25.00 \$50.00	For 1 to 4 hours For 16 hours
Jefferson Park Pavilion #1/Pavilion #2		\$25.00 \$50.00	For 1 to 4 hours For 16 hours
Bramble Park Pavilion #1/Pavilion #2		\$25.00 \$50.00	For 1 to 4 hours For 16 hours
Erma Dansby Pondexter Sports Complex Pavilion		\$25.00 \$50.00 \$100.00 \$15.00 \$25.00	For 1 to 4 hours For 16 hours Per field per day For 1 1/2 hours For 3 to 4 hours
Ball Fields (Complex Rental) Ball Fields (Practice Only)		\$25.00 \$25.00 \$50.00	From 10:00 a.m. to 2:00 p.m. From 3:00 p.m. to 7:00 p.m. From 10:00 a.m. to 7:00 p.m.
Pocket Park Picnic Tables		\$125, \$75 \$175, \$75 \$300, \$75 \$100.00	Fee plus collateral fee for 1 to 4 hours Fee plus collateral fee for 16 hours Fee plus collateral fee for 2 days
Vera Bradfield Community Center		\$100.00 \$15.00 \$25.00 \$20.00 \$150.00 \$150, \$75 \$300, \$200, \$15 \$500, \$200, \$15 \$150.00	Per field per day For 1 1/2 hours For 3 to 4 hours For 1 1/2 hours All Day Fee plus collateral fee for 1 day Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff Setup Fee
Front Street Utility Fee Texarkana Rec Center		\$20.00 \$40.00 \$25.00	Per hour (anything over 4 hours requires \$200 deposit) Per hour (anything over 4 hours requires \$200 deposit) Per hour (includes set up)
Ball Fields (Complex Rental) Ball Fields (Practice Only)			
Multipurpose Field (Practice Only) Multipurpose Field			
Baseball Field Concession Stand			
Gym Rental (tournaments, banquets, reunions, etc.)			
Gym Rental with Kitchen (warming & serving area only)			
Gym Rental Setup (banquets, reunions, etc.)			
Gym Rental (tournaments, banquets, reunions, etc.)			
Gym Rental with Kitchen (warming & serving area only)			
Meeting Room			
Drop-in Rate			

Service/Permit	Rate	Other Information
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
<b>Reduced Fees for Low to Moderate Clientele</b>		
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)
Peddler's Permit	\$300.00	Per year
Plumbing Permit		
New Construction Only		
Residential	\$0.05	Per square foot
Multi-Family	\$0.05	Per square foot
Commercial	\$0.05	Per square foot
Basic Fee	\$25, \$5.60	Fee plus fee per fixture
Water Heater	\$8.40	
Water Service	\$8.40	
RPZ	\$9.60	
Heads	\$1.40	Per head
Sewer Tap	\$18.00	
Re-Inspection	\$25.00	
Gas		
First 4 Outlets	\$14, \$2.80	Fee plus fee for each additional outlet
Pressure Test	\$8.40	
Repairs to Gas Lines	\$8.40	
Residential Irrigation Fee (Permit Only)	\$50.00	
Preliminary Subdivision Plat Application Fee		
Minor Plat, Combination Plat, Lot Split	\$100.00, \$5.00	Fee plus per lot rate
Single-family Residential		
Less than 10 dwelling units	\$100.00, \$5.00	Fee plus per lot rate
25 or less dwelling units	\$200.00, \$5.00	Fee plus per lot rate
26 or more dwelling units	\$300.00, \$5.00	Fee plus per lot rate
Multi-family Residential	\$200.00, \$5.00	Fee plus per unit rate
Non-Residential (Industrial & Commercial)	\$300.00, \$5.00	Fee plus per acre rate
Planned Unit Development (PUD)	\$300.00, \$5.00	Fee plus per acre rate
Property Map Fee	\$2.00	Per sheet (8 1/2" X 11" or 11" X 17")
Residency Map & Letter Fee	\$20.00	
Residential: Re-Review Plan or Change		
Single-Family & Duplex	\$50.00	
Rezoning Application Fee		

Service/Permit		Rate	Other Information
Single-family Residential		\$100.00	
Multi-family Residential		\$200.00	
Non-Residential (Industrial & Commercial)		\$200.00	
Planned Unit Development (PUD)		\$300.00	
Right-of-Way (ROW) or Utility Easement		\$300.00	
Street Re-naming Application Fee		\$500.00	
Street Signs-Request & Developers			
Sign Application-Existing Street (Private Citizen/Other)		\$55.00	
Utility Locates		\$27.50	
Placement of Sign		\$27.50	Each
Material/Labor Making Sign		\$82.50	
Material/Labor Special Sign		\$220.00	
Solid Waste Pick-Up			
Residential		\$22.92	
Commercial-Number of Cans			
1-3 Cans		\$29.24	\$25.58
4-5 Cans		\$43.86	\$38.34
6-10 Cans		\$54.88	\$47.97
Commercial-Number of Collections per Week			
1 Yard			
1 Time		\$0.00	\$82.11
2 Times		\$0.00	\$123.15
3 Times		\$0.00	\$143.68
4 Times		\$0.00	\$164.17
5 Times		\$0.00	\$184.78
6 Times		\$0.00	\$225.85
2 Yards			
1 Time		\$117.41	\$102.64
2 Times		\$175.99	\$153.85
3 Times		\$205.33	\$179.50
4 Times		\$234.79	\$205.26
5 Times		\$264.06	\$230.85
6 Times		\$322.94	\$282.32
3 Yards			
1 Time		\$140.87	\$123.15
2 Times		\$211.37	\$184.78
3 Times		\$246.50	\$215.50
4 Times		\$281.84	\$246.39
5 Times		\$316.93	\$277.07
6 Times		\$387.38	\$338.66
4 Yards			
1 Time		\$164.36	\$143.67
2 Times		\$246.50	\$215.50
3 Times		\$287.67	\$251.48
4 Times		\$328.75	\$287.40
5 Times		\$369.87	\$323.35
6 Times		\$452.02	\$395.18

Service/Permit	Rate	Other Information
5 Yards		
1 Time	\$187.79	\$164.17
2 Times	\$281.84	\$246.39
3 Times	\$328.75	\$287.40
4 Times	\$375.72	\$328.47
5 Times	\$422.64	\$369.49
6 Times	\$516.59	\$451.63
6 Yards		
1 Time	\$213.50	\$186.64
2 Times	\$322.15	\$281.64
3 Times	\$372.67	\$325.80
4 Times	\$426.90	\$373.22
5 Times	\$481.33	\$420.78
6 Times	\$586.13	\$512.41
Subdivisic 8 Yards		
1 Time	\$246.50	\$215.50
2 Times	\$328.75	\$287.40
3 Times	\$426.90	\$373.22
Swimming 4 Times	\$617.42	\$539.75
Tree Harv 5 Times	\$673.40	\$588.71
6 Times	\$778.55	\$680.62
Maximum Permit Fee	\$1,000.00	
Penalty for Failure to Obtain Permit	3X Permit Fee	
Wall Size City Map Fee	\$15.00	
Weed lots	\$200.00	
Weekend/After Office Hours Inspection Fee	\$75.00	Per hour (minimum of 4 hours)
Work Performed Without Permit	Double Fee	
Zoning Verification Map & Letter Fee	\$20.00	
<div> <div>Refuse Department</div> <div>Texarkana, Arkansas Recycling Center</div> <div>2601 Dudley St.</div> <div>870-779-4946</div> </div>		
Service/Permit	Rate	Other Information
Recycling - Bulbs	\$0.50, \$5 minimum	Per lb. fee plus minimum fee
Recycling - Tubes, Residential	\$0.85	Each
Recycling - Tubes, Commercial	\$1.35	Each

# City of Texarkana, Arkansas

## Changes to Master Fee Schedule

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

Service/Permit	Current Rate	Previous Rate	Other Information
Bulk Item Pick-Up Service			
Residential (No Apartments) Up to 8 Cubic Yards	\$30.00	\$0.00	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	\$0.00	Per load, \$120 for each additional trip
Large Load (up to 64 Cubic Yards)	\$360.00	\$0.00	Per load, \$360 for each additional trip
Park Facility Fees			
Erma Dansby Pondexter Sports Complex Pavilion	\$25.00 \$50.00	\$0.00 \$0.00	For 1 to 4 hours For 16 hours
Ball Fields (Complex Rental)	\$100.00	\$0.00	Per field per day
Ball Fields (Practice Only)	\$15.00 \$25.00	\$0.00 \$0.00	For 1 1/2 hours For 3 to 4 hours
Hobo Jungle Pavilion	\$0.00 \$0.00	\$25.00 \$50.00	For 1 to 4 hours For 16 hours
Ball Fields (Complex Rental)	\$0.00	\$100, \$25	Per field per day
Ball Fields (Practice Only)	\$0.00 \$0.00	\$15.00 \$25.00	For 1 1/2 hours For 3 to 4 hours
Texarkana Rec Center			
Ball Fields (Complex Rental)	\$100.00	\$0.00	Per field per day
Ball Fields (Practice Only)	\$15.00 \$25.00	\$0.00 \$0.00	For 1 1/2 hours For 3 to 4 hours
Multipurpose Field (Practice Only)	\$20.00	\$0.00	For 1 1/2 hours
Multipurpose Field	\$150.00	\$0.00	All Day
Baseball Field Concession Stand	\$150, \$75	\$0.00	Fee plus collateral fee for 1 day
Gym Rental (tournaments, banquets, reunions, etc.)	\$300, \$200, \$15	\$0.00	Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff
Gym Rental with Kitchen (warming & serving area only)	\$500, \$200, \$15	\$0.00	Fee plus collateral fee for 16 hours plus \$15 hourly rate for staff
Gym Rental Setup (banquets, reunions, etc.)	\$150.00	\$0.00	Setup Fee
Gym Rental (tournaments, banquets, reunions, etc.)	\$20.00	\$0.00	Per hour (anything over 4 hours requires \$200 deposit)
Gym Rental Setup (banquets, reunions, etc.)	\$40.00	\$0.00	Per hour (anything over 4 hours requires \$200 deposit)
Meeting Room	\$25.00	\$0.00	Per hour (includes set up)
Drop-in Rate			
One Child (5 years and older)	\$7.50	\$0.00	per hour
Each additional sibling	\$4.00	\$0.00	per hour each additional sibling
Membership	\$30.00	\$0.00	Annual Family Registration
Family Savings Plan Sport Leagues (Pre Pay Discount Plans include access to facility)			
1 League (Softball, Basketball, Soccer, etc.)	\$110.00	\$0.00	\$100 (10% DISCOUNT) per child
2 Leagues (Softball, Basketball, Soccer, etc.)	\$230.00	\$0.00	\$200 (15% DISCOUNT) per child
3 Leagues (Softball, Basketball, Soccer, etc.)	\$360.00	\$0.00	\$300 (20% DISCOUNT) per child

Service/Permit		Current Rate	Previous Rate	Other Information
<b>Reduced Fees for Low to Moderate Clientele</b>				
One Child (5 years and older)		\$3.75	\$0.00	per hour
Each additional Sibling		\$2.00	\$0.00	per hour each additional sibling
Membership		\$15.00	\$0.00	Annual Family Registration
Family Savings Plan Sport Leagues (Pre Pay Discount Plans include access to facility)				
1 League (Softball, Basketball, Soccer, etc.)		\$110.00	\$0.00	\$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	\$0.00	\$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	\$0.00	\$90 (75% DISCOUNT) per child (must live in Texarkana, Arkansas 51% low to mod area with proof of income & address)
<b>Solid Waste Pick-Up</b>				
Residential				
Commercial-Number of Cans		\$22.92	\$20.92	
1-3 Cans		\$29.24	\$25.58	Plus number of collections per week
4-5 Cans		\$43.86	\$38.34	Plus number of collections per week
6-10 Cans		\$54.88	\$47.97	Plus number of collections per week
Commercial-Number of Collections per Week				
1 Yard				
1 Time		\$0.00	\$82.11	
2 Times		\$0.00	\$123.15	
3 Times		\$0.00	\$143.68	
4 Times		\$0.00	\$164.17	
5 Times		\$0.00	\$184.78	
6 Times		\$0.00	\$225.85	
2 Yards				
1 Time		\$117.41	\$102.64	
2 Times		\$175.99	\$153.85	
3 Times		\$205.33	\$179.50	
4 Times		\$234.79	\$205.26	
5 Times		\$264.06	\$230.85	
6 Times		\$322.94	\$282.32	
3 Yards				
1 Time		\$140.87	\$123.15	
2 Times		\$211.37	\$184.78	
3 Times		\$246.50	\$215.50	
4 Times		\$281.84	\$246.39	
5 Times		\$316.93	\$277.07	
6 Times		\$387.38	\$338.66	
4 Yards				
1 Time		\$164.36	\$143.67	
2 Times		\$246.50	\$215.50	
3 Times		\$287.67	\$251.48	
4 Times		\$328.75	\$287.40	
5 Times		\$369.87	\$323.35	
6 Times		\$452.02	\$395.18	
5 Yards				
1 Time		\$187.79	\$164.17	
2 Times		\$281.84	\$246.39	
3 Times		\$328.75	\$287.40	
4 Times		\$375.72	\$328.47	
5 Times		\$422.64	\$369.49	
6 Times		\$516.59	\$451.63	
6 Yards				
1 Time		\$213.50	\$186.64	
2 Times		\$322.15	\$281.64	



Service/Permit	Current Rate	Previous Rate	Other Information
3 Times	\$372.67	\$325.80	
4 Times	\$426.90	\$373.22	
5 Times	\$481.33	\$420.78	
6 Times	\$586.13	\$512.41	
8 Yards			
1 Time	\$246.50	\$215.50	
2 Times	\$328.75	\$287.40	
3 Times	\$426.90	\$373.22	
4 Times	\$617.42	\$539.75	
5 Times	\$673.40	\$588.71	
6 Times	\$778.55	\$680.62	

# Capital Asset Policy

## Capital Asset Policy

The City's capital asset policy is as follows:

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

## Capital Asset Budget

The City's capital asset budget has increased in 2022. The current resources are authorized primarily for street improvements and capital outlay for police, fire, and public works 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, Commission, 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	Speed Radar Equipment	\$15,000
General Fund	Police Vehicle Cameras	\$100,000
General Fund	Patrol Cars	\$250,000
General Fund	HVAC Units for Fire Department	\$23,000
General Fund	Commercial Washer	\$11,000
General Fund	Bottle Filling Station	\$50,000
General Fund	Pneumatic Roller	\$90,000
General Fund	Water Truck	\$60,000
General Fund	Bunker Gear	\$170,000
General Fund	Public Works Equipment	\$100,000
Public Works	Recycling Facility Program	\$2,000

# Capital Asset Policy

Public Works	Street Equipment	\$200,000
Public Works	Parks & Recreation Equipment	\$15,000

CAPITAL IMPROVEMENT ASSETS		
FUND	DESCRIPTION	AMOUNT
General Fund	Tennessee Road Improvements	\$325,000
General Fund	Union Road Improvements	\$675,000
General Fund	Meadows Road Improvements	\$550,000
General Fund	Front Street Stage	\$400,000
General Fund	City Hall Renovations	\$250,000
General Fund	Rehabilitation of old Animal Care & Adoption Center	\$133,907
Public Works	City Hall Renovation	\$20,000
Public Works	Drainage Improvements	\$200,000
American Rescue Act Fund	Miscellaneous Street Projects	\$2,900,000
American Rescue Act Fund	Drainage Improvements	\$471,273
American Rescue Act Fund	Nix Creek Drainage	\$1,724,190
American Rescue Act Fund	Regional Airport	\$656,637

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

- The purchase of new patrol cars will decrease maintenance costs for the Police department.
- The purchase of new HVAC units will decrease maintenance costs for the Fire department.
- Equipment for the Public Works department, including the pneumatic roller and the water truck, will decrease maintenance costs and increase performance of staff.
- The purchase of new police vehicle cameras and speed radar equipment will ensure the safety of our officers, aid in their duties, and reduce liability.
- The purchase of a commercial washer, bottle filling station, and bunker gear will ensure the safety of our fire fighters, aid in their duties, and reduce liability.
- Road improvements, Front Street stage, City Hall renovations, and the rehabilitation 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 Public Work's capital expenditures are as follows:

- Additional supplies for the recycling facility program will increase revenue.
- Equipment for the Public Works department will decrease maintenance costs and increase performance of staff.
- Road improvements, drainage improvements, and renovations will reduce complaints and improve quality of life for citizens.

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

- Road improvements and drainage improvements will reduce complaints and improve quality of life for citizens.
- Improvements to the Regional Airport will reduce maintenance costs and increase revenue.

# Capital Asset Policy

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## **Capital Asset Funding**

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

# Board of Directors Decision Packages

## 2022 Budget

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City Wide Clean Up and Dumpster Rental = \$85,000 per year

This will include 2 dumpsters per month at 4 sites, 2 employees per site, supplies and dump fees.

Downtown Property Investments = \$100,000

These properties will be used in conjunction with needed space for departments and the Downtown Plaza Area.

Finance Accounting Software = \$150,000 initial investment and \$110,000 per year for 5 years

This is for a necessary upgrade to the City's accounting software with additional necessary platforms that are now being performed manually.

Fire Equipment = \$150,000

During the 2022 budget process, the Fire Department requested an additional \$518,200 for capital outlay. Items include \$55,000 for hydraulic rescue tools and \$463,200 for self-contained breathing apparatus. A request was also made for a Deputy Fire Marshal with an annual cost of \$93,000 for salary and benefits.

General Fund Reserve = \$50,000

This reserve balance will be in addition to the minimum of 60 days of fund balance as stated in the Fiscal Policy.

Health Insurance Reserve = \$50,000

This reserve balance will be used to offset future increases in health insurance premium increase in lieu of passing the increases on to the employees.

IT Security Packages = \$360,000

Package A includes new positions of IT Security Specialist and IT Technician II along with changes to IT Administrative Technician and IT Technician Team Leader. Package total with salary, car allowance, retirement, and benefits is \$213,243 per year.

Package B includes a recommendation to pursue immutable backup solutions that cannot be altered or deleted, along with cloud based archival for long term retention and recovery. Package total is \$130,000 for 60 months.

Package C included a recommendation to onboard a 3<sup>rd</sup> party backup feature that can protect O365 data. Package total is \$15,000.

Miller County Increased Daily Inmate Rate = \$15,000

Miller County is requesting a daily inmate rate of \$55 per inmate per day. The current agreement is for \$38 per inmate per day. This is a 45% increase in the rate. The 2022 budget proposal includes a rate of \$42 per inmate per day as previously agreed to by the TAPD Police Chief and Miller County Sheriff. The total proposed cost of 2022 is \$161,053. I am proposing a 3 year graduated rate of \$46 per inmate per day for 2022, \$50 for 2023, and \$55 for 2024.

# Board of Directors Decision Packages

## 2022 Budget

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Miller County Juvenile Detention Center = \$150,000

Miller County is requesting that Texarkana, Arkansas make contributions to the operation of the JDC. The City has not made contributions to JDC since 2007. I am proposing a graduated contribution rate of \$150,000 in 2022, \$250,000 in 2023, and ½ of operational cost after all other revenue offsets in 2024.

Public Works – Drainage Projects = \$150,000

These funds will be used in addition to funds previously allocated to the City's drainage projects.

Public Works – Equipment II = \$200,000

These funds will be used in addition to funds allocated to the City's street department for necessary equipment upgrades and replacement of older equipment.

Public Works – Street Projects = \$300,000

These funds will be used in addition to funds previously allocated to the City's street projects.

TAPD Vehicles = \$140,000

The police department is working to get the Crown Victoria police cars off the streets and switch to more efficient vehicles. These funds will provide 4 additional police vehicles.

Tuition Reimbursement = \$50,000 per year

Tuition reimbursement is a previous employee benefit that was removed due to funding levels. This benefit allowed employees to receive tuition reimbursement for completed college courses.

TWU – Water Line Upsizing = \$50,000

These funds will be used in additional to previous allocated ARPA funds for upsizing TWU water lines.

Wellness Program = \$190,000 per year

A wellness program will be provided as an additional benefit to employees. The goal of the wellness program is to reduce the number of increases in insurance premiums. This will be a health savings account for employees.

**Decision Package Total = \$2,190,000**

**Total Available to Allocate = \$750,000 or 11 days of Fund Balance**

# DEBT

## DEBT

The City has four outstanding bonds. The bonds are comprised of various issues for the purpose of capital improvements for the police department, fire department, and streets department, public infrastructure, the Crossroads Business Park, and Economic Development. Bonds outstanding at December 31, 2021, are as follows:

	Interest Rates	Final Maturity Date	Principal at December 31, 2021
General Obligation Bond, Series 2012	2.00% - 5.00%	February 1, 2042	\$ 8,390,000.00
Revenue Bond, Series 2018	2.00% - 3.625%	April 1, 2032	\$ 1,845,000.00
Taxable Lease Revenue Bond, Series 2020	3.95%	December 22, 2041	\$ 5,000,000.00
Revenue Bond, Series 2021	0.50% - 2.785%	January 19, 2040	\$ 11,315,000.00
<b>TOTAL</b>			<b>\$ 26,550,000.00</b>

**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

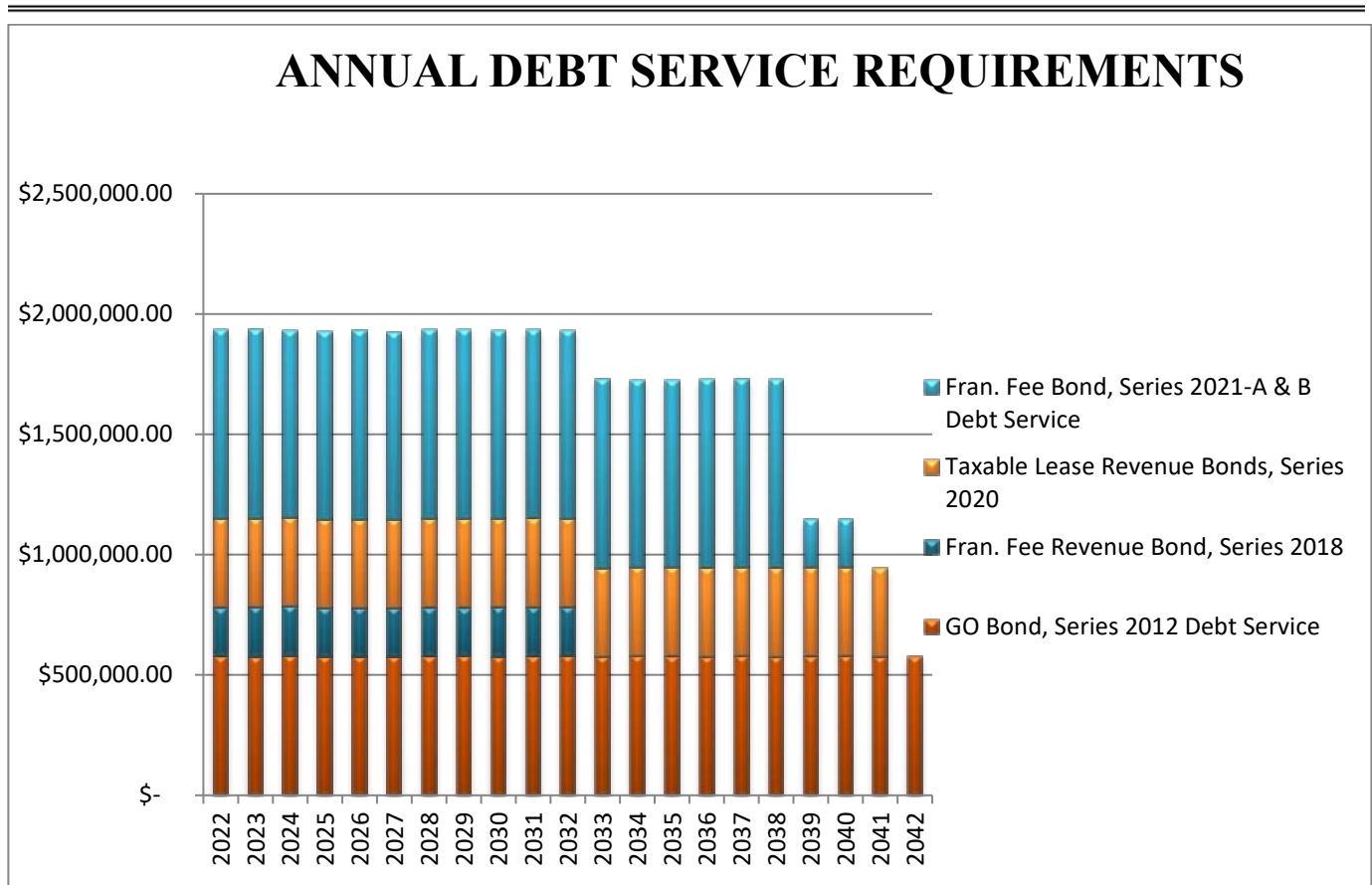
2021-B for the purpose of advance refunding of the issue's \$10,300,000 original principal amount Franchise Fee Secured Refunding Revenue Bonds, Series 2012, of which \$7,920,000 remains outstanding, funding a debt service reserve fund, and to pay the cost of issuing the Taxable Series 2021-B Bonds. 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, 2021, are as follows:

<b>Annual Debt Service Requirements for 2022 Budget</b>			
<b>Year</b>	<b>Total Principal &amp; Sinking Fund</b>	<b>Total Interest</b>	<b>Total Debt Service</b>
2022	1,122,095.84	815,345.00	1,937,440.84
2023	1,165,194.01	769,704.33	1,934,898.34
2024	1,192,210.29	739,750.55	1,931,960.84
2025	1,219,014.85	707,882.25	1,926,897.10
2026	1,257,077.34	673,454.76	1,930,532.10
2027	1,289,970.01	635,907.09	1,925,877.10
2028	1,338,178.78	596,505.82	1,934,684.60
2029	1,376,311.83	558,565.27	1,934,877.10
2030	1,410,579.52	520,862.58	1,931,442.10
2031	1,454,813.91	479,393.49	1,934,207.40
2032	1,494,418.13	435,834.47	1,930,252.60
2033	1,339,105.77	391,473.18	1,730,578.95
2034	1,374,783.80	351,258.89	1,726,042.69
2035	1,415,588.27	309,398.07	1,724,986.34
2036	1,466,825.44	263,835.15	1,730,660.59
2037	1,513,332.28	216,251.81	1,729,584.09
2038	1,560,660.68	167,179.66	1,727,840.34
2039	1,028,302.45	116,963.39	1,145,265.84
2040	1,066,450.51	81,295.33	1,147,745.84
2041	900,086.29	44,409.67	944,495.96
2042	565,000.00	10,170.00	575,170.00



# DEBT



## LEGAL DEBT LIMITS

The debt limitation is twenty-five percent of total assessed valuation of all real and personal property within the municipality subject to taxation. At December 31, 2021, 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.

	2016	2017	2018	2019	2020
Debt Limit	\$ 91,944,516	\$ 95,432,442	\$ 96,843,403	\$ 97,258,005	\$ 105,129,549
Total net debt applicable to limit	8,147,993	7,762,813	7,169,782	6,560,549	5,743,680
Legal debt margin	\$ 83,796,523	\$ 87,669,629	\$ 89,673,621	\$ 90,697,456	\$ 99,385,869
Total net debt to the limit as a percentage of debt limit	9.72%	8.85%	8.00%	7.23%	5.78%

# 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)
2011	\$1,660,000	\$13,510,000	\$0	\$0	\$15,245,457	\$103,558	\$30,519,015	5.01%	\$1,020
2012	\$10,413,920	\$14,059,571	\$197,154	\$34,402	\$14,360,581	\$61,012	\$39,126,640	6.07%	\$1,299
2013	\$10,405,456	\$13,787,857	\$1,062,233	\$18,261	\$13,441,214	\$15,319	\$38,730,340	6.18%	\$1,289
2014	\$10,066,992	\$13,511,143	\$807,927	\$1,353	\$12,566,848	\$0	\$36,954,263	5.74%	\$1,233
2015	\$9,623,528	\$13,184,382	\$548,454	\$39,962	\$11,483,954	\$0	\$34,880,280	5.42%	\$1,162
2016	\$9,135,064	\$12,834,303	\$12,834,303	\$22,194	\$10,359,438	\$0	\$32,634,497	5.08%	\$1,083
2017	\$8,661,600	\$12,434,224	\$12,434,224	\$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	\$6,660,000	\$13,155,000	\$1,561,667	\$6,700	\$5,426,190	\$0	\$26,809,557	3.04%	\$735



# PERSONNEL

# CITY OF TEXARKANA, AR

## 2022 ANNUAL BUDGET

### AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2020</u>	<u>ACTUAL</u> <u>2021</u>	<u>REQUESTED</u> <u>2022</u>
<b><u>ADMINISTRATION (1010)</u></b>			
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>
<b><u>FINANCE (1040)</u></b>			
FINANCE DIRECTOR	1	1	1
CONTROLLER	1	1	1
PAYROLL ADMINISTRATOR	1	1	1
GRANTS ADMINISTRATOR	1	1	1
PURCHASING TECHNICIAN	1	1	1
PERSONNEL ADMINISTRATOR	1	1	1
CITY TAX COLLECTOR	1	1	1
STAFF ACCOUNTANT/ACCOUNTS PAYABLE TECHNICIAN	1	1	1
	<u>8</u>	<u>8</u>	<u>8</u>
<b><u>MUNICIPAL COURT (1050)</u></b>			
DISTRICT JUDGE	1	1	1
COURT CLERK	1	1	1
DEPUTY COURT CLERK	3	3	3
	<u>5</u>	<u>5</u>	<u>5</u>
<b><u>PROBATION OFFICE (1060)</u></b>			
CHIEF PROBATION OFFICER (PART-TIME)	1	1	1
DEPUTY CHIEF PROBATION OFFICER	1	1	1
PROBATION OFFICER	2	2	2
	<u>4</u>	<u>4</u>	<u>4</u>
<b><u>CITY CLERK (1070)</u></b>			
CITY CLERK	1	1	1
DEPUTY CITY CLERK	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
<b><u>POLICE (1110)</u></b>			
POLICE CHIEF	1	1	1
ASSISTANT CHIEF	0	0	1
CAPTAIN	3	3	2
LIEUTENANT	5	5	5
SERGEANT	10	10	10
PATROL OFFICER	58	58	58
	<u>77</u>	<u>77</u>	<u>77</u>

# CITY OF TEXARKANA, AR

## 2022 ANNUAL BUDGET

### AUTHORIZED POSITIONS

	ACTUAL <u>2020</u>	ACTUAL <u>2021</u>	REQUESTED <u>2022</u>
<b><u>POLICE-HOUSING (1150)</u></b>			
PATROL OFFICER	2	2	2
	<u>2</u>	<u>2</u>	<u>2</u>
<b><u>POLICE-NARCOTICS (1160)</u></b>			
SERGEANT	1	1	1
PATROL OFFICER	4	4	4
	<u>5</u>	<u>5</u>	<u>5</u>
<b><u>POLICE-SUPPORT SERVICES (1180)</u></b>			
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
VEHICLE MAINT OFFICER (PART-TIME)	1	1	1
SPECIALIZED AND TRANSPORT	15	15	13
	<u>26</u>	<u>26</u>	<u>24</u>
<b><u>TOTAL POLICE</u></b>	<b><u>110</u></b>	<b><u>110</u></b>	<b><u>108</u></b>
<b><u>FIRE (1210)</u></b>			
FIRE CHIEF	1	1	1
ASSISTANT FIRE CHIEF	1	1	1
BATTALION CHIEF	3	3	3
FIRE MARSHAL	1	1	1
CAPTAIN	15	15	15
DRIVER ENGINEER	18	18	18
FIREFIGHTER	19	19	19
FIRE ADMINISTRATIVE ASSISTANT	1	1	1
	<u>59</u>	<u>59</u>	<u>59</u>
<b><u>ANIMAL SHELTER (1910)</u></b>			
DIRECTOR	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1
OFFICE STAFF	1	1	1
KENNEL SUPERVISOR	1	1	1
KENNEL STAFF	1	3	3
KENNEL STAFF (PART-TIME)	1	0	0
ANIMAL CONTROL OFFICER	2	2	2
	<u>8</u>	<u>9</u>	<u>9</u>

# CITY OF TEXARKANA, AR

## 2022 ANNUAL BUDGET

### AUTHORIZED POSITIONS

	ACTUAL <u>2020</u>	ACTUAL <u>2021</u>	REQUESTED <u>2022</u>
<b><u>TOTAL GENERAL FUND</u></b>	<b><u>200</u></b>	<b><u>201</u></b>	<b><u>199</u></b>
<b><u>STREET (1410)</u></b>			
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	3	5	9
EQUIP OPERATOR II	1	1	1
ASPHALT FOREMAN	1	1	1
	<u>13</u>	<u>15</u>	<u>19</u>
<b><u>REFUSE (1425)</u></b>			
OPERATOR 1	1	1	0
	<u>1</u>	<u>1</u>	<u>0</u>
<b><u>BUILDING MAINTENANCE (2100)</u></b>			
MAINTENANCE SUPERVISOR	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<b><u>PARKS &amp; RECREATION (1710)</u></b>			
SPORTS MANAGER*	1	1	1
PARKS FOREMAN	1	1	1
EQUIP OPERATOR III	1	1	1
EQUIP OPERATOR I	1	1	2
ADMINISTRATIVE ASSISTANT	0	0	1
	<u>4</u>	<u>4</u>	<u>6</u>
<b><u>ENVIRONMENTAL MAINTENANCE (1420)</u></b>			
FOREMAN II	1	1	1
EQUIP OPERATOR I	2	2	2
ANT CONTROL (PART-TIME)	1	1	1
	<u>4</u>	<u>4</u>	<u>4</u>

# CITY OF TEXARKANA, AR

## 2022 ANNUAL BUDGET

### AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2020</u>	<u>ACTUAL</u> <u>2021</u>	<u>REQUESTED</u> <u>2022</u>
<b><u>PLANNING (1610)</u></b>			
CITY PLANNER	1	1	1
PLANNING SECRETARY	1	1	1
	<u>2</u>	<u>2</u>	<u>2</u>
<b><u>CODE ENFORCEMENT (1620)</u></b>			
BUILDING OFFICIAL	1	1	1
ELECTRICAL INSPECTOR	1	1	1
PLUMBING INSPECTOR	1	1	1
CODE ENFORCEMENT OFFICER	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
	<u>6</u>	<u>6</u>	<u>6</u>
<b><u>ENGINEERING (1430)</u></b>			
ENGINEERING TECHNICIAN	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<b><u>ADC (1950)</u></b>			
STREET	5	5	5
PARKS	4	4	4
	<u>9</u>	<u>9</u>	<u>9</u>
<b><u>TOTAL PUBLIC WORKS</u></b>	<u>41</u>	<u>43</u>	<u>48</u>
<b><u>B.S.J.B. MAINTENANCE (1310)</u></b>			
BLDG MAINTENANCE MANAGER	1	1	1
MAINTENANCE SUPERVISOR	1	1	1
SECRETARY	1	1	1
MAINTENANCE TECHNICIAN I	3	3	3
LEAD JANITOR	1	1	1
JANITORS	6	6	6
	<u>13</u>	<u>13</u>	<u>13</u>
<b><u>BI-STATE INFORMATION CENTER (1320)</u></b>			
CRC MANAGER**	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<b>GRAND TOTAL</b>	<u>255</u>	<u>258</u>	<u>261</u>

\*Funded by A & P fund

\*\*Supervised in Police Department

**City of Texarkana, Arkansas**  
**TURNOVER FOR 2020-2021**  
**11/8/2021**

	<u>2020</u>	<u>2021</u>
ADMINISTRATION		
<b>Term</b>	0	1
<b>New Hire</b>	0	1

FINANCE		
<b>Term</b>	0	2
<b>New Hire</b>	0	0

CITY CLERK		
<b>Term</b>	0	0
<b>New Hire</b>	0	0

COURT		
<b>Term</b>	1	1
<b>New Hire</b>	0	1

PROBATION		
<b>Term</b>	0	0
<b>New Hire</b>	0	0

POLICE		
<b>Term</b>	13	12
<b>New Hire</b>	8	8

FIRE		
<b>Term</b>	3	0
<b>New Hire</b>	5	0

BI-STATE		
<b>Term</b>	0	2
<b>New Hire</b>	2	2

PUBLIC WORKS		
<b>Term</b>	15	13
<b>New Hire</b>	13	18

ANIMAL SHELTER		
<b>Term</b>	1	5
<b>New Hire</b>	3	3

<b>TOTALS:</b>		
TERM	33	36
NEW HIRE	31	33
TOTAL	64	69



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

**EFFECTIVE 1-1-2022  
INCLUDES 2.5% COLA**

**GRADE 1 - MINIMUM WAGE AND TEMPORARY POSITIONS**

<b>GRADE 4</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 2	23,857.60	917.60	11.47		
STEP 3	24,377.60	937.60	11.72	0.25	2.14%
STEP 4	24,876.80	956.80	11.96	0.25	2.10%
STEP 5	25,396.80	976.80	12.21	0.25	2.06%
STEP 6	25,854.40	994.40	12.43	0.23	1.85%
STEP 7	26,374.40	1,014.40	12.68	0.25	1.98%
STEP 8	26,873.60	1,033.60	12.92	0.24	1.86%
STEP 9	27,352.00	1,052.00	13.15	0.24	1.83%
STEP 10 - MIDPOINT	27,872.00	1,072.00	13.40	0.25	1.87%
STEP 11	28,329.60	1,089.60	13.62	0.23	1.68%
STEP 12	28,891.20	1,111.20	13.89	0.27	1.96%
STEP 13	29,348.80	1,128.80	14.11	0.23	1.62%
STEP 14	29,868.80	1,148.80	14.36	0.25	1.74%
STEP 15	30,784.00	1,184.00	14.80	0.44	3.07%
STEP 16	31,304.00	1,204.00	15.05	0.25	1.66%
STEP 17	31,803.20	1,223.20	15.29	0.25	1.63%
STEP 18	32,323.20	1,243.20	15.54	0.25	1.61%
STEP 19	32,843.20	1,263.20	15.79	0.25	1.58%
STEP 20	33,904.00	1,304.00	16.30	0.51	3.25%

<b>GRADE 5</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	25,688.00	988.00	12.35		
STEP 2	26,249.60	1,009.60	12.62	0.27	2.16%
STEP 3	26,811.20	1,031.20	12.89	0.28	2.19%
STEP 4	27,372.80	1,052.80	13.16	0.27	2.07%
STEP 5	27,976.00	1,076.00	13.45	0.29	2.18%
STEP 6	28,516.80	1,096.80	13.71	0.27	1.98%
STEP 7	29,078.40	1,118.40	13.98	0.27	1.94%
STEP 8	29,681.60	1,141.60	14.27	0.29	2.05%
STEP 9	30,243.20	1,163.20	14.54	0.28	1.94%
STEP 10 - MIDPOINT	30,784.00	1,184.00	14.80	0.26	1.76%
STEP 11	31,366.40	1,206.40	15.08	0.28	1.87%
STEP 12	31,948.80	1,228.80	15.36	0.29	1.90%
STEP 13	32,448.00	1,248.00	15.60	0.24	1.53%
STEP 14	33,051.20	1,271.20	15.89	0.29	1.84%
STEP 15	33,612.80	1,292.80	16.16	0.28	1.74%
STEP 16	34,195.20	1,315.20	16.44	0.28	1.71%
STEP 17	35,256.00	1,356.00	16.95	0.51	3.12%
STEP 18	35,838.40	1,378.40	17.23	0.27	1.59%

STEP 19	36,420.80	1,400.80	17.51	0.27	1.57%
STEP 20	37,481.60	1,441.60	18.02	0.50	2.86%

GRADE 6	ANNUAL	BI-WEEKLY	HOURLY	INCREASE	INCREASE %
STEP 1 - ENTRY LEVEL	28,932.80	1,112.80	13.91		
STEP 2	29,556.80	1,136.80	14.21	0.30	2.14%
STEP 3	30,180.80	1,160.80	14.51	0.31	2.16%
STEP 4	30,804.80	1,184.80	14.81	0.30	2.05%
STEP 5	31,449.60	1,209.60	15.12	0.31	2.08%
STEP 6	32,094.40	1,234.40	15.43	0.31	2.03%
STEP 7	32,718.40	1,258.40	15.73	0.31	1.99%
STEP 8	33,342.40	1,282.40	16.03	0.30	1.89%
STEP 9	33,966.40	1,306.40	16.33	0.30	1.85%
STEP 10 - MIDPOINT	34,652.80	1,332.80	16.66	0.33	2.01%
STEP 11	35,256.00	1,356.00	16.95	0.30	1.78%
STEP 12	35,921.60	1,381.60	17.27	0.32	1.87%
STEP 13	36,566.40	1,406.40	17.58	0.31	1.78%
STEP 14	37,190.40	1,430.40	17.88	0.30	1.69%
STEP 15	37,793.60	1,453.60	18.17	0.30	1.66%
STEP 16	38,480.00	1,480.00	18.50	0.33	1.80%
STEP 17	39,665.60	1,525.60	19.07	0.56	3.05%
STEP 18	40,289.60	1,549.60	19.37	0.30	1.57%
STEP 19	40,934.40	1,574.40	19.68	0.30	1.55%
STEP 20	42,099.20	1,619.20	20.24	0.55	2.79%

GRADE 7	ANNUAL	BI-WEEKLY	HOURLY	INCREASE	INCREASE %
STEP 1 - ENTRY LEVEL	33,217.60	1,277.60	15.97		
STEP 2	33,966.40	1,306.40	16.33	0.36	2.25%
STEP 3	34,715.20	1,335.20	16.69	0.36	2.20%
STEP 4	35,443.20	1,363.20	17.04	0.35	2.09%
STEP 5	36,150.40	1,390.40	17.38	0.35	2.05%
STEP 6	36,899.20	1,419.20	17.74	0.36	2.06%
STEP 7	37,648.00	1,448.00	18.10	0.36	2.02%
STEP 8	38,376.00	1,476.00	18.45	0.35	1.93%
STEP 9	39,083.20	1,503.20	18.79	0.34	1.83%
STEP 10 - MIDPOINT	39,873.60	1,533.60	19.17	0.38	2.02%
STEP 11	40,560.00	1,560.00	19.50	0.33	1.71%
STEP 12	41,267.20	1,587.20	19.84	0.35	1.79%
STEP 13	42,036.80	1,616.80	20.21	0.37	1.86%
STEP 14	42,764.80	1,644.80	20.56	0.35	1.72%
STEP 15	43,513.60	1,673.60	20.92	0.36	1.74%
STEP 16	44,262.40	1,702.40	21.28	0.36	1.71%
STEP 17	45,635.20	1,755.20	21.94	0.66	3.08%
STEP 18	46,363.20	1,783.20	22.29	0.35	1.60%
STEP 19	47,112.00	1,812.00	22.65	0.35	1.57%
STEP 20	48,484.80	1,864.80	23.31	0.64	2.83%

<b>GRADE 8</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	37,294.40	1,434.40	17.93		
STEP 2	38,417.60	1,477.60	18.47	0.54	3.03%
STEP 3	39,499.20	1,519.20	18.99	0.52	2.83%
STEP 4	40,580.80	1,560.80	19.51	0.51	2.70%
STEP 5	41,724.80	1,604.80	20.06	0.55	2.84%
STEP 6	42,785.60	1,645.60	20.57	0.51	2.55%
STEP 7	43,846.40	1,686.40	21.08	0.51	2.49%
STEP 8	44,948.80	1,728.80	21.61	0.52	2.48%
STEP 9	46,051.20	1,771.20	22.14	0.53	2.47%
STEP 10 - MIDPOINT	47,153.60	1,813.60	22.67	0.53	2.41%
STEP 11	48,235.20	1,855.20	23.19	0.51	2.26%
STEP 12	49,296.00	1,896.00	23.70	0.51	2.21%
STEP 13	50,440.00	1,940.00	24.25	0.55	2.34%
STEP 14	51,500.80	1,980.80	24.76	0.51	2.11%
STEP 15	53,393.60	2,053.60	25.67	0.90	3.64%
STEP 16	54,537.60	2,097.60	26.22	0.56	2.18%
STEP 17	55,681.60	2,141.60	26.77	0.56	2.14%
STEP 18	56,846.40	2,186.40	27.33	0.56	2.09%
STEP 19	57,990.40	2,230.40	27.88	0.56	2.05%
STEP 20	60,299.20	2,319.20	28.99	1.26	4.52%
<b>GRADE 9</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	44,782.40	1,722.40	21.53		
STEP 2	46,072.00	1,772.00	22.15	0.63	2.90%
STEP 3	47,444.80	1,824.80	22.81	0.66	2.96%
STEP 4	48,755.20	1,875.20	23.44	0.64	2.79%
STEP 5	50,024.00	1,924.00	24.05	0.60	2.58%
STEP 6	51,334.40	1,974.40	24.68	0.64	2.64%
STEP 7	52,644.80	2,024.80	25.31	0.63	2.53%
STEP 8	53,955.20	2,075.20	25.94	0.64	2.51%
STEP 9	55,265.60	2,125.60	26.57	0.63	2.41%
STEP 10 - MIDPOINT	56,576.00	2,176.00	27.20	0.64	2.39%
STEP 11	57,907.20	2,227.20	27.84	0.64	2.34%
STEP 12	59,196.80	2,276.80	28.46	0.63	2.25%
STEP 13	60,507.20	2,327.20	29.09	0.63	2.20%
STEP 14	61,838.40	2,378.40	29.73	0.64	2.18%
STEP 15	64,043.20	2,463.20	30.79	1.07	3.59%
STEP 16	65,395.20	2,515.20	31.44	0.65	2.11%
STEP 17	66,726.40	2,566.40	32.08	0.65	2.07%
STEP 18	68,078.40	2,618.40	32.73	0.65	2.03%
STEP 19	69,409.60	2,669.60	33.37	0.65	1.99%
STEP 20	72,113.60	2,773.60	34.67	1.56	4.67%

<b>GRADE 10</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	53,726.40	2,066.40	25.83		
STEP 2	55,307.20	2,127.20	26.59	0.76	2.94%
STEP 3	56,908.80	2,188.80	27.36	0.77	2.89%
STEP 4	58,468.80	2,248.80	28.11	0.75	2.74%
STEP 5	60,028.80	2,308.80	28.86	0.76	2.70%
STEP 6	61,630.40	2,370.40	29.63	0.77	2.66%
STEP 7	63,190.40	2,430.40	30.38	0.75	2.53%
STEP 8	64,750.40	2,490.40	31.13	0.75	2.46%
STEP 9	66,372.80	2,552.80	31.91	0.78	2.50%
STEP 10 - MIDPOINT	67,912.00	2,612.00	32.65	0.74	2.31%
STEP 11	69,430.40	2,670.40	33.38	0.74	2.26%
STEP 12	71,052.80	2,732.80	34.16	0.78	2.33%
STEP 13	72,592.00	2,792.00	34.90	0.74	2.16%
STEP 14	74,172.80	2,852.80	35.66	0.76	2.17%
STEP 15	76,856.00	2,956.00	36.95	1.29	3.62%
STEP 16	78,457.60	3,017.60	37.72	0.77	2.08%
STEP 17	80,059.20	3,079.20	38.49	0.77	2.04%
STEP 18	81,660.80	3,140.80	39.26	0.77	2.00%
STEP 19	83,262.40	3,202.40	40.03	0.77	1.96%
STEP 20	86,444.80	3,324.80	41.56	1.91	4.77%
<b>GRADE 11</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	67,329.60	2,589.60	32.37		
STEP 2	69,763.20	2,683.20	33.54	1.17	3.61%
STEP 3	72,196.80	2,776.80	34.71	1.17	3.48%
STEP 4	74,547.20	2,867.20	35.84	1.14	3.28%
STEP 5	76,980.80	2,960.80	37.01	1.17	3.26%
STEP 6	79,393.60	3,053.60	38.17	1.16	3.13%
STEP 7	81,785.60	3,145.60	39.32	1.15	3.01%
STEP 8	84,198.40	3,238.40	40.48	1.16	2.95%
STEP 9	86,611.20	3,331.20	41.64	1.16	2.86%
STEP 10 - MIDPOINT	88,982.40	3,422.40	42.78	1.15	2.76%
STEP 11	91,395.20	3,515.20	43.94	1.16	2.71%
STEP 12	93,787.20	3,607.20	45.09	1.15	2.61%
STEP 13	96,200.00	3,700.00	46.25	1.16	2.57%
STEP 14	98,612.80	3,792.80	47.41	1.16	2.50%
STEP 15	102,481.60	3,941.60	49.27	1.87	3.94%
STEP 16	104,915.20	4,035.20	50.44	1.28	2.60%
STEP 17	107,348.80	4,128.80	51.61	1.28	2.54%
STEP 18	109,782.40	4,222.40	52.78	1.28	2.48%
STEP 19	112,216.00	4,316.00	53.95	1.28	2.43%
STEP 20	116,646.40	4,486.40	56.08	2.78	5.15%

<b>GRADE 12</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	87,900.80	3,380.80	42.26		
STEP 2	90,584.00	3,484.00	43.55	1.65	3.90%
STEP 3	93,953.60	3,613.60	45.17	1.63	3.74%
STEP 4	97,219.20	3,739.20	46.74	1.59	3.52%
STEP 5	100,568.00	3,868.00	48.35	1.62	3.47%
STEP 6	103,875.20	3,995.20	49.94	1.60	3.31%
STEP 7	107,140.80	4,120.80	51.51	1.61	3.22%
STEP 8	110,385.60	4,245.60	53.07	1.61	3.13%
STEP 9	113,651.20	4,371.20	54.64	1.61	3.03%
STEP 10 - MIDPOINT	116,875.20	4,495.20	56.19	1.56	2.85%
STEP 11	120,120.00	4,620.00	57.75	1.57	2.79%
STEP 12	123,344.00	4,744.00	59.30	1.56	2.70%
STEP 13	126,568.00	4,868.00	60.85	1.57	2.65%
STEP 14	129,812.80	4,992.80	62.41	1.57	2.58%
STEP 15	134,888.00	5,188.00	64.85	2.43	3.89%
STEP 16	138,091.20	5,311.20	66.39	1.57	2.42%
STEP 17	141,294.40	5,434.40	67.93	1.57	2.36%
STEP 18	144,497.60	5,557.60	69.47	1.59	2.34%
STEP 19	147,804.80	5,684.80	71.06	1.62	2.33%
STEP 20	152,880.00	5,880.00	73.50	2.56	3.60%

<b>GRADE 13</b>	<b>ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>INCREASE</b>	<b>INCREASE %</b>
STEP 1 - ENTRY LEVEL	115,523.20	4,443.20	55.54		
STEP 2	120,016.00	4,616.00	57.70	2.16	3.89%
STEP 3	124,488.00	4,788.00	59.85	2.15	3.73%
STEP 4	128,835.20	4,955.20	61.94	2.09	3.49%
STEP 5	133,265.60	5,125.60	64.07	2.13	3.44%
STEP 6	137,654.40	5,294.40	66.18	2.11	3.29%
STEP 7	142,064.00	5,464.00	68.30	2.12	3.20%
STEP 8	146,473.60	5,633.60	70.42	2.12	3.10%
STEP 9	150,883.20	5,803.20	72.54	2.12	3.01%
STEP 10 - MIDPOINT	155,147.20	5,967.20	74.59	2.05	2.83%
STEP 11	159,452.80	6,132.80	76.66	2.07	2.78%
STEP 12	163,716.80	6,296.80	78.71	2.05	2.67%
STEP 13	168,022.40	6,462.40	80.78	2.07	2.63%
STEP 14	172,328.00	6,628.00	82.85	2.07	2.56%
STEP 15	179,296.00	6,896.00	86.20	3.35	4.04%
STEP 16	183,580.80	7,060.80	88.26	2.06	2.39%
STEP 17	187,865.60	7,225.60	90.32	2.06	2.33%
STEP 18	192,212.80	7,392.80	92.41	2.09	2.31%
STEP 19	196,643.20	7,563.20	94.54	2.13	2.30%
STEP 20	204,235.20	7,855.20	98.19	3.65	3.86%

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

**EFFECTIVE 1/1/2022  
INCLUDES 2.5% COLA**

	<b>NEW ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>ANNUAL HOLIDAY</b>	<b>BI-WEEKLY HOLIDAY</b>
PATROL OFFICER - ENTRY	43,282.71	1,664.72	20.8090	2,330.61	89.64
PATROL OFFICER - 1 YEARS	47,386.07	1,822.54	22.7818	2,551.56	98.14
PATROL OFFICER - 2 YEARS	48,787.64	1,876.45	23.4556	2,627.03	101.04
PATROL OFFICER - 3 YEARS	50,698.32	1,949.94	24.3742	2,729.91	105.00
PATROL OFFICER - 4 YEARS	51,718.69	1,989.18	24.8648	2,784.85	107.11
PATROL OFFICER - 5 YEARS	53,849.78	2,071.15	25.8893	2,899.60	111.52
PATROL OFFICER - 10 YEARS	56,317.90	2,166.07	27.0759	3,032.50	116.63
PATROL OFFICER - 15 YEARS	58,166.81	2,237.19	27.9648	3,132.06	120.46
PATROL OFFICER - 20 YEARS	61,031.93	2,347.38	29.3423	3,286.33	126.40
 SERGEANT - 1 YEAR	 63,897.08	 2,457.58	 30.7197	 3,440.61	 132.33
SERGEANT - 3 YEARS	65,583.65	2,522.45	31.5306	3,531.43	135.82
SERGEANT - 6 YEARS	67,038.67	2,578.41	32.2301	3,609.77	138.84
  LIEUTENANT - 1 YEAR	  72,303.02	  2,780.89	  34.7611	  3,893.24	  149.74
LIEUTENANT - 3 YEARS	73,831.29	2,839.66	35.4958	3,975.53	152.91
LIEUTENANT - 6 YEARS	75,389.70	2,899.60	36.2450	4,059.45	156.13
   CAPTAIN - 1 YEAR	   77,778.47	   2,991.48	   37.3935	   4,188.07	   161.08
CAPTAIN - 3 YEARS	80,551.73	3,098.14	38.7268	4,337.40	166.82
CAPTAIN -6 YEARS	85,479.00	3,287.65	41.0957	4,602.72	177.03
   POLICE CHIEF (11-15)	   102,481.60	   3,941.60	   49.2700	   5,518.24	   212.24

**CITY OF TEXARKANA, ARKANSAS**

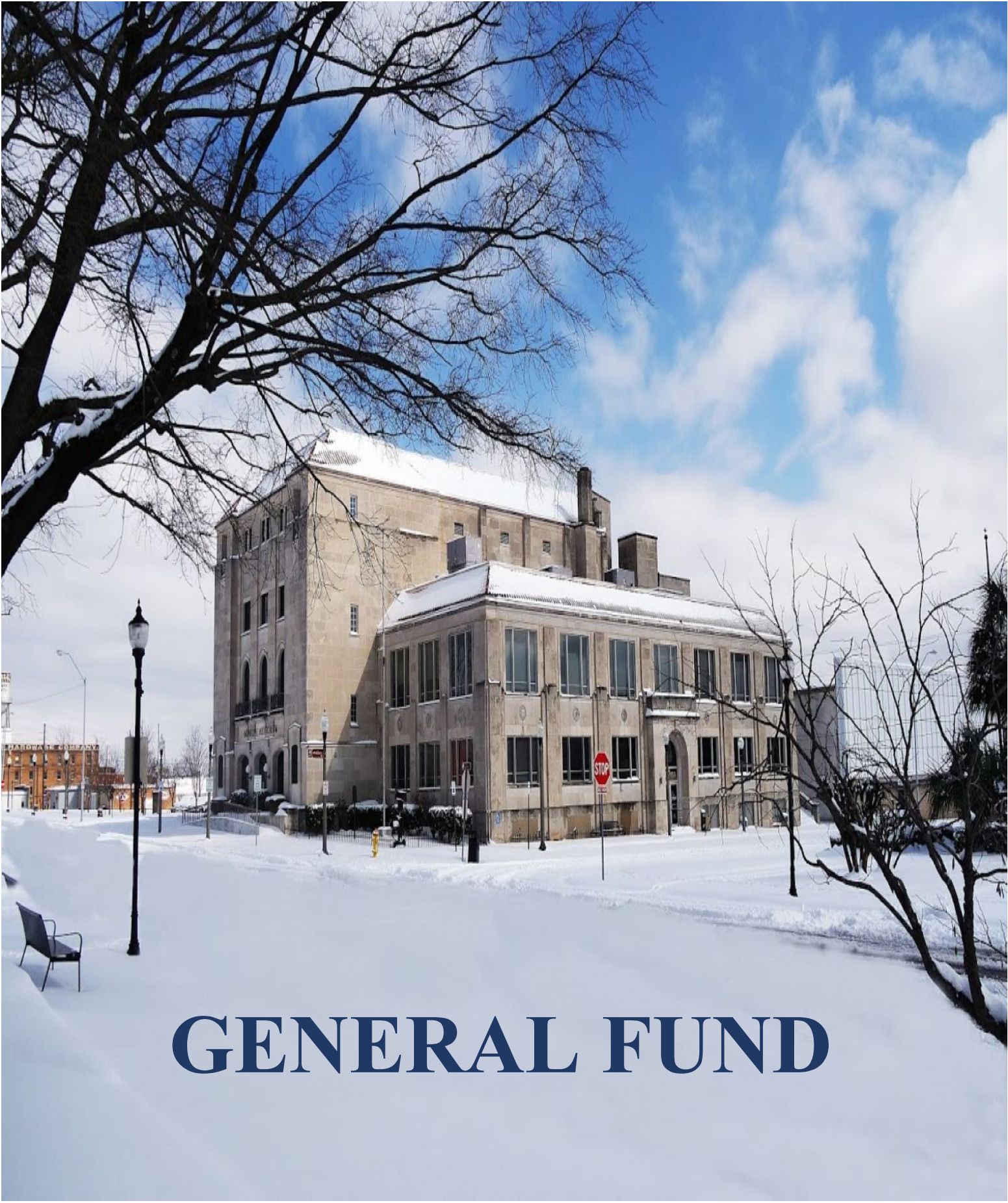
**FIRE PAY SCALE**

**EFFECTIVE 1/1/2022**

**INCLUDES 2.5% COLA**

	<b>NEW ANNUAL</b>	<b>BI-WEEKLY</b>	<b>HOURLY</b>	<b>ANNUAL HOLIDAY</b>	<b>BI-WEEKLY HOLIDAY</b>
FIREFIGHTER - ENTRY	41,618.35	1,600.71	14.2920	2,240.99	86.19
FIREFIGHTER - 1 YEAR	44,669.48	1,718.06	15.3398	2,405.28	92.51
FIREFIGHTER - 2 YEARS	45,396.45	1,746.02	15.5894	2,444.42	94.02
FIREFIGHTER - 3 YEARS	46,287.12	1,780.27	15.8953	2,492.38	95.86
FIREFIGHTER - 5 YEARS	47,605.36	1,830.98	16.3480	2,563.37	98.59
FIREFIGHTER - 10 YEARS	49,355.48	1,898.29	16.9490	2,657.60	102.22
ENGINEER - ENTRY	51,622.55	1,985.48	17.7275	2,779.68	106.91
ENGINEER - 1 YEAR	52,138.44	2,005.32	17.9047	2,807.45	107.98
ENGINEER - 3 YEARS	53,818.55	2,069.94	18.4816	2,897.92	111.46
ENGINEER - 5 YEARS	54,479.82	2,095.38	18.7087	2,933.53	112.83
CAPTAIN - ENTRY	59,292.93	2,280.50	20.3616	3,192.70	122.80
CAPTAIN - 1 YEAR	59,771.11	2,298.89	20.5258	3,218.44	123.79
CAPTAIN - 3 YEAR	60,480.85	2,326.19	20.7695	3,256.66	125.26
CAPTAIN - 5 YEAR	60,904.11	2,342.47	20.9149	3,279.45	126.13
BATTALION CHIEF - ENTRY (24)	67,879.81	2,610.76	23.3104	3,655.07	140.58
BATTALION CHIEF - 1 YEAR (24)	68,653.09	2,640.50	23.5759	3,696.70	142.18
BATTALION CHIEF - 3 YEAR (24)	69,747.32	2,682.59	23.9517	3,755.62	144.45
BATTALION CHIEF - 5 YEAR (24)	70,178.11	2,699.16	24.0996	3,778.82	145.34
BATTALION CHIEF - ENTRY (8)	67,879.81	2,610.76	32.6345	3,655.07	140.58
BATTALION CHIEF - 1 YEAR (8)	68,653.09	2,640.50	33.0063	3,696.70	142.18
BATTALION CHIEF - 3 YEAR (8)	69,747.32	2,682.59	33.5324	3,755.62	144.45
BATTALION CHIEF - 5 YEAR (8)	70,178.11	2,699.16	33.7395	3,778.82	145.34
FIRE CHIEF (11-16)	104,915.20	4,035.20	50.4400	5,649.28	217.28







# General Fund

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## **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

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## **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

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## **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 Consolidated Annual 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)

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### **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)

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- 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.

<b><u>CITY CLERK DEPARTMENT</u></b>	<b><u>Current</u></b>	<b><u>Proposed</u></b>
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 District Court provides a forum in which citizens represent themselves to resolve minor civil matters. The District Court is under the directions 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 claim and \$80 for civil case.
- **COLLECTIONS-** The District Court collects bonds and fines assessed by the District Court Judge. This includes all cases ordered to probation, as well as, collecting probation payments. Defendants can pay with cash or credit/debit cards.

## **PROGRAM FOCUS**

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



# Probation Department

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## **ARKANSAS DISTRICT COURT PROBATION**

### **PROGRAM DESCRIPTION**

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

### **SERVICES BY THE DEPARTMENT**

- **Fine and Fee Collections:**

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

- **Community Service:**

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

- **Alcohol/Drug Education:**

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

- **Domestic Violence Education:**

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

- **Curfew Violator Program:**

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

### **PROGRAM FOCUS:**

The Mission of the Probation Department is to create a safer community by preventing crime through offender education, to facilitate individual based probation programs, to provide more efficient methods of tracking probationers.

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



# 2022 Texarkana Arkansas Police

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## **Dedicated to Problem Solving through Community Partnerships**

### ***We Exist to Serve the Community***

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

### ***We Are Proactive***

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

### ***We Are Fair, But Firm***

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

### ***Excellence***

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

# 2022 Texarkana Arkansas Police

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## *Integrity*

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

### **PROGRAM SERVICES:**

The police department is requesting additional funds in the FY 2021 budget year. Our proposed 2021 budget request will ask for adjustments to specific line items to cover inflation and the cost of goods & services which are beyond our control. Our proposed budget will continue to enable us to deliver quality law enforcement services to our citizens. The following is an overview of additional requests which are included:

- ADSI Records Management Software Maintenance Agreement
- TWU Internet Computer Services Increase
- Civil Service Promotional Testing
- In-Service Travel & Training
- Uniforms/Duty Equipment
- Overtime
- Patrol Vehicles
- Motorola CAD/RMS Upgrade
- In-Car Video Equipment and Body Worn Cameras

Our police department's strategy is a proactive strategy that reduces crime and supports community relations. We are committed to ensuring "Quality of Life Issues" are addressed within the limitations of our manpower and budget as approved by the Mayor and Board of Directors. We evaluate our local crime trends each month and deploy our resources as needed. Officers are assigned areas of patrol known as beats. Our goal for staffing levels allows us to have an officer in each beat, each day of the week, answering calls for police service.

The core mission of the police department is to make Texarkana, Arkansas a safe place to live, work, and raise a family. The Officers and Civilian Staff take pride in providing a professionally managed, trained, educated, and equipped police department that is responsive to the diverse community we serve. One of the key indicators the community uses to determine the police department's success in managing crime is the National Incident Based Reporting System (NIBRS). NIBRS compiles crime statistics each year and we can compare our local crime rates with similar sized cities in Arkansas and the United States. Our crime statistics are available in our monthly management report and on our website at <http://arkpolice.txkusa.org>.

# 2022 Texarkana Arkansas Police

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## **PROGRAM FOCUS:**

### **Strategy 1**

#### **We continue to promote a strong and diverse economic environment.**

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

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

### **Strategy 2**

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

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

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

# 2022 Texarkana Arkansas Police

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

## Strategy 3

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

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

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

## Strategy 4

### **We will provide high quality professional services.**

To the extent possible, the police department will control those expenses within our budget to make sure they meet the “wants/needs” test, making every effort to spend our tax dollars wisely with Arkansas vendors that contribute to our tax base. TAPD strived to be a good steward of the resources we allocated each year.

- Technology will be used to the extent possible that will allow officers/civilian staff to work smarter and safer.

## 2022 Texarkana Arkansas Police

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- Computer technologies will continue to be upgraded allowing for storing and access of information to improve service to our citizens.
- Continual evaluation of equipment to ensure the agency can respond to calls for service and emergencies within the limitations of our budget.



# Fire

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## **PROGRAM DESCRIPTION:**

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

## **PROGRAM FOCUS:**

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



# Texarkana Fire Department

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## TEXARKANA, ARKANSAS FIRE DEPARTMENT STRATEGY DEVELOPMENT PLAN (2022)

### The mission statement of the Texarkana, Arkansas Fire Department:

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

### We will promote a strong and diverse economic environment.

Strategy: The Texarkana, Arkansas Fire Department will actively take steps in 2022 to reduce the cost of fire insurance.

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

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

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

- All response times will be monitored, analyzed, and provided to the City Government each month and at the end of 2022.
- All fire hydrants will be checked in October of 2022.

### We will promote public safety and health.

Strategy: The Texarkana, Arkansas Fire Department will have an active fire prevention campaign in 2022.



# Texarkana Fire Department

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

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

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

- We will communicate to the public through mass media, social media, flyers, in groups, and one on one.
- Fire prevention written material will be bought and distributed to the community in 2022.

## **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 2022 to give our personnel direct input on department issues.
- The Fire Chief will actively seek out and consider all ideas to improve our service to the public.

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

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

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

## **We will promote safe, decent, and affordable housing.**

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

- All building plans for multi-family housing in Texarkana, Arkansas will be examined for safety and code compliance in 2022.

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

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## **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 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.

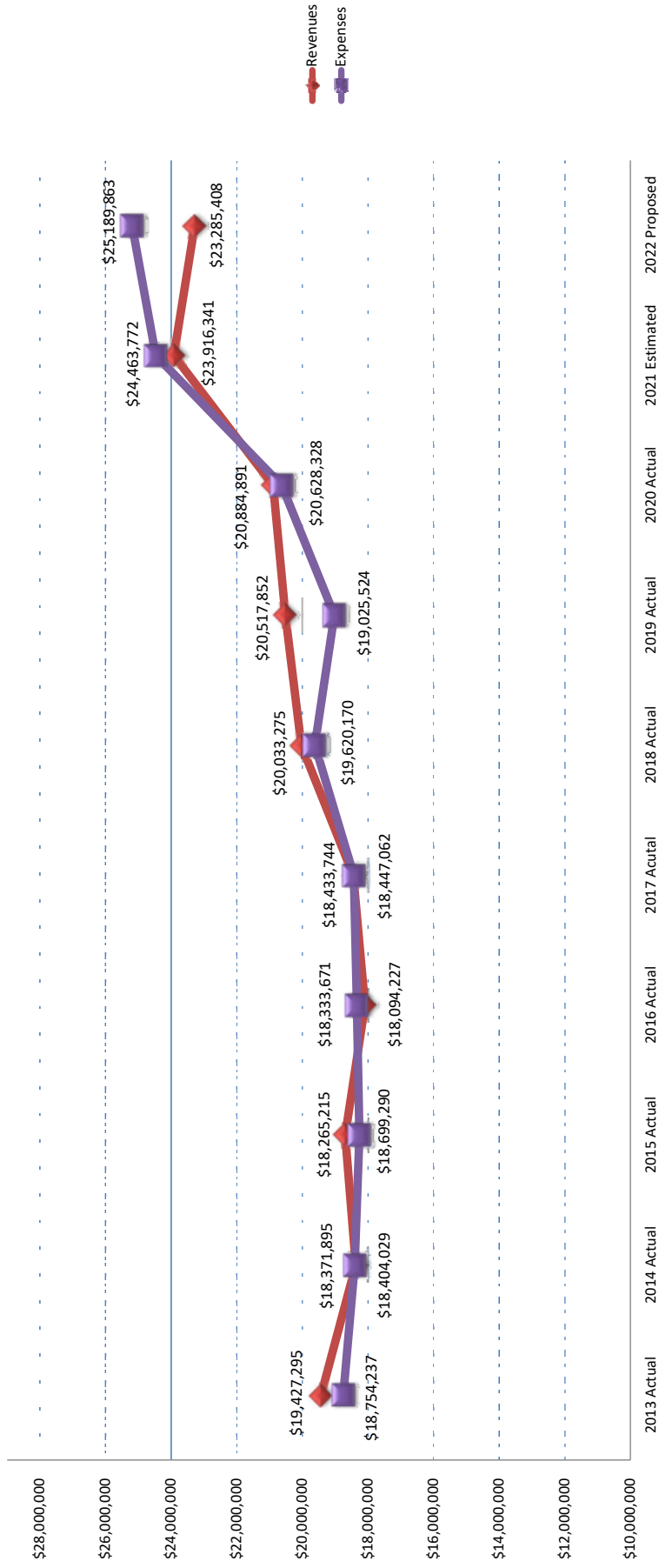
- The Animal Care and Adoption Center will provide shelter and housing for unwanted or stray animals. The shelter will attempt to find the owner of lost animals and reunite the owner with their animal.
- The Animal Care and Adoption Center will work with recognized rescue groups in trying to rescue as 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](mailto:lenor.teague@txkusa.org)

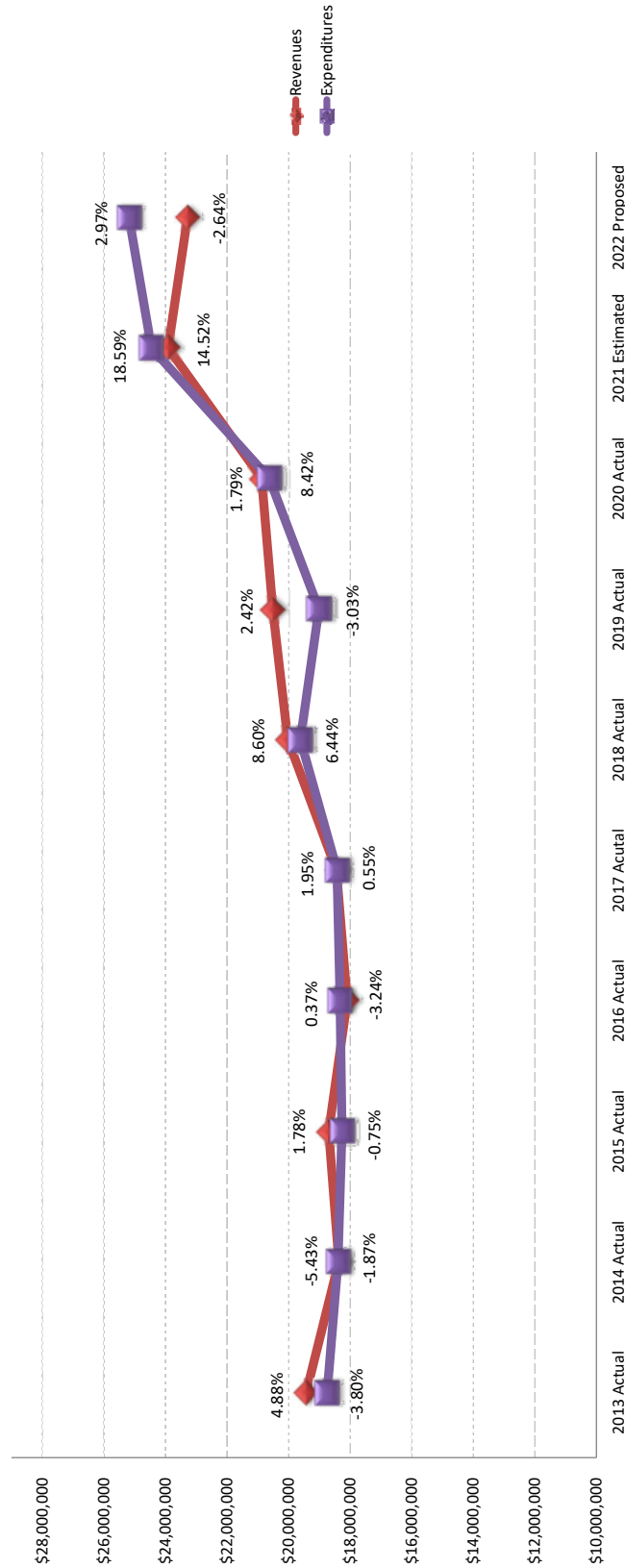
# General Fund Summary (101)

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	6,057,472		6,314,035	6,271,604
<b><u>REVENUES</u></b>				
GENERAL PROPERTY TAX	2,415,391	2,408,100	2,882,900	3,020,900
SALES & OTHER TAXES	11,171,719	11,051,803	13,023,311	13,394,103
FRANCHISE RECEIPTS	2,705,795	2,633,000	3,049,500	3,178,860
LICENSES & PERMITS	57,782	62,400	61,380	63,810
FROM OTHER GOVERNMENTS	1,351,641	1,402,000	1,414,034	1,473,000
FINES & FORFEITURES	691,583	731,100	575,015	678,400
GRANTS	1,542,523	411,142	673,938	384,876
OTHER REVENUE	227,239	184,430	240,544	585,880
INTERFUND	533,603	805,589	864,089	328,899
ANIMAL SHELTER	187,615	1,247,830	1,131,630	176,680
APPROPRIATED FUND BALANCE	0	0	0	1,904,455
<b>TOTAL REVENUES</b>	<b>20,884,891</b>	<b>20,937,394</b>	<b>23,916,341</b>	<b>25,189,863</b>
<b><u>EXPENDITURES</u></b>				
ADMINISTRATION	319,149	392,142	421,220	343,130
FINANCE	565,112	585,203	581,830	624,167
CITY CLERK	179,722	185,054	197,383	217,608
BOARD OF DIRECTORS	139,065	152,518	184,642	168,692
COURT	309,546	299,866	234,655	317,219
PROBATION	204,465	210,360	208,131	217,920
POLICE	8,357,632	8,888,598	8,316,431	8,978,231
FIRE	5,378,067	5,988,159	6,187,694	5,809,653
AGENCIES	4,095,307	5,257,461	6,925,246	7,770,254
ANIMAL SHELTER	955,520	873,721	1,153,217	710,910
FEDERAL JAG GRANT	24,737	10,941	10,388	11,631
STOP SCHOOL VIOLENCE	73,861	87,187	40,284	20,448
BJA - CORONAVIRUS FUNDING	26,145	1,500	2,651	0
UNAPPROPRIATED FUND BALANCE	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>20,628,328</b>	<b>22,932,710</b>	<b>24,463,772</b>	<b>25,189,863</b>
NET CHANGE IN UNRESERVED FUND BALANCE	256,563		(42,431)	0
RESTRICTED RESERVE USED/ALLOCATED			505,000	185,024
ENDING UNRESERVED FUND BALANCE	6,314,035		6,271,604	4,552,173
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				66

## General Fund Revenues/Expenditures 2013 - 2022



## General Fund Change in Revenues/Expenditures 2013 - 2022

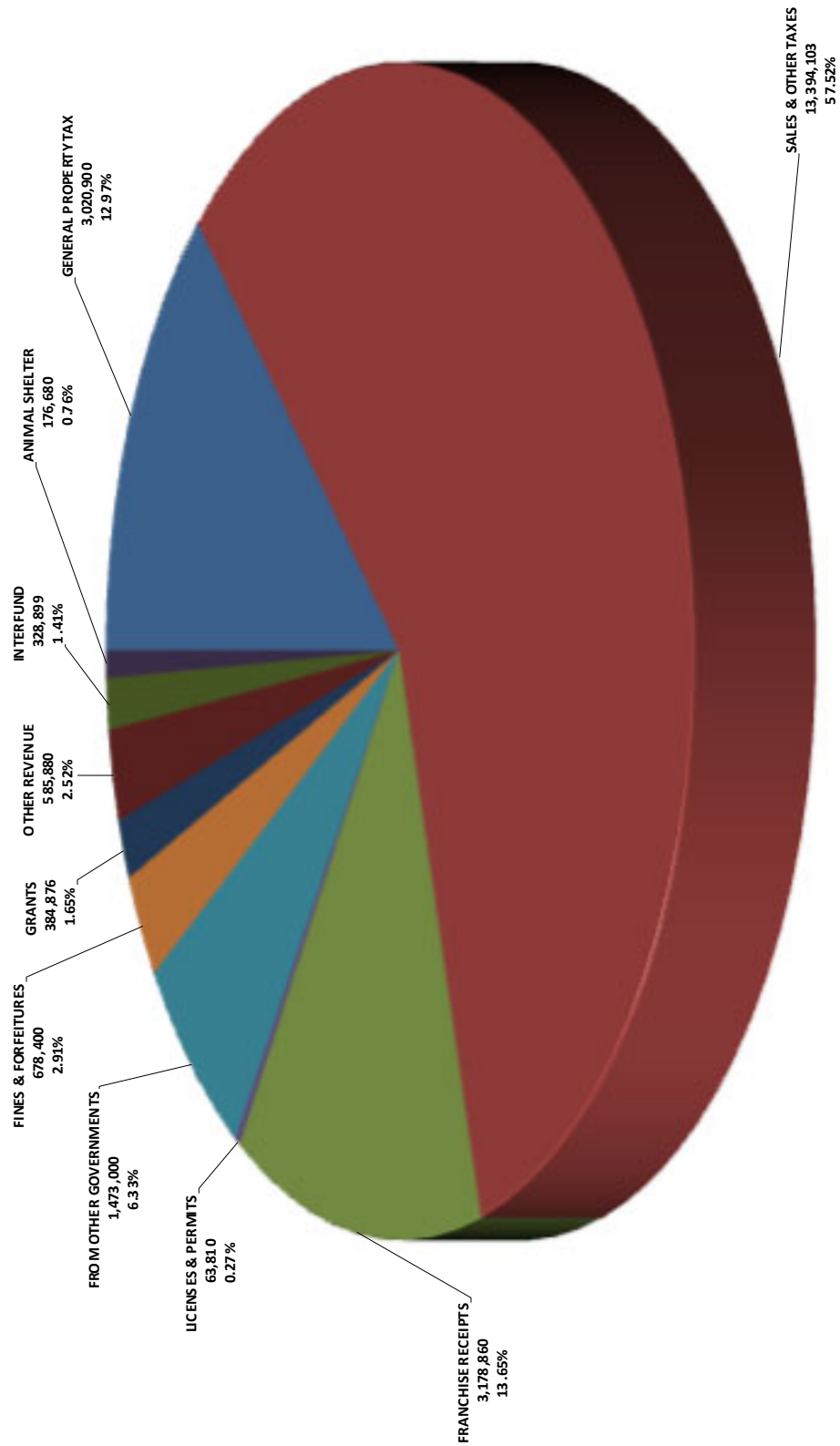


# SUMMARY STATEMENT OF REVENUE

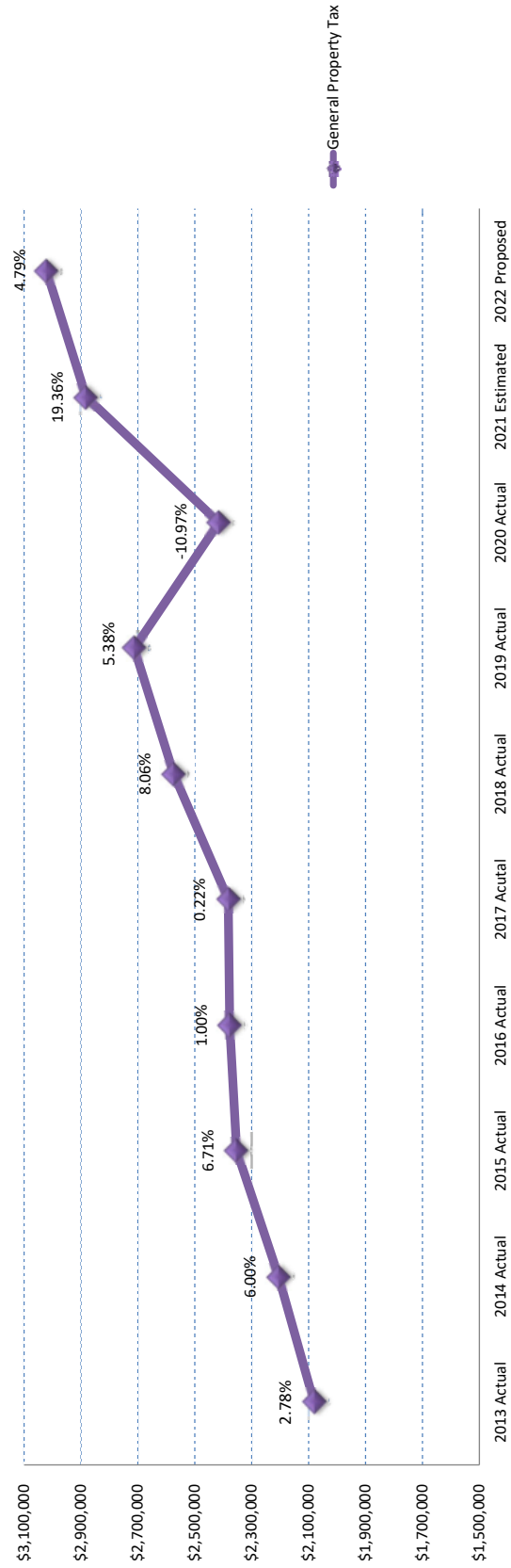
## *General Fund*

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
<b><u>REVENUES</u></b>				
GENERAL PROPERTY TAX	2,415,391	2,408,100	2,882,900	3,020,900
SALES & OTHER TAXES	11,171,719	11,051,803	13,023,311	13,394,103
FRANCHISE RECEIPTS	2,705,795	2,633,000	3,049,500	3,178,860
LICENSES & PERMITS	57,782	62,400	61,380	63,810
FROM OTHER GOVERNMENTS	1,351,641	1,402,000	1,414,034	1,473,000
FINES & FORFEITURES	691,583	731,100	575,015	678,400
GRANTS	1,542,523	411,142	673,938	384,876
OTHER REVENUE	227,239	184,430	240,544	585,880
INTERFUND	533,603	805,589	864,089	328,899
ANIMAL SHELTER	187,615	1,247,830	1,131,630	176,680
APPROPRIATED FUND BALANCE	0	0	0	1,904,455
<b>TOTAL REVENUES</b>	<b>20,884,891</b>	<b>20,937,394</b>	<b>23,916,341</b>	<b>25,189,863</b>

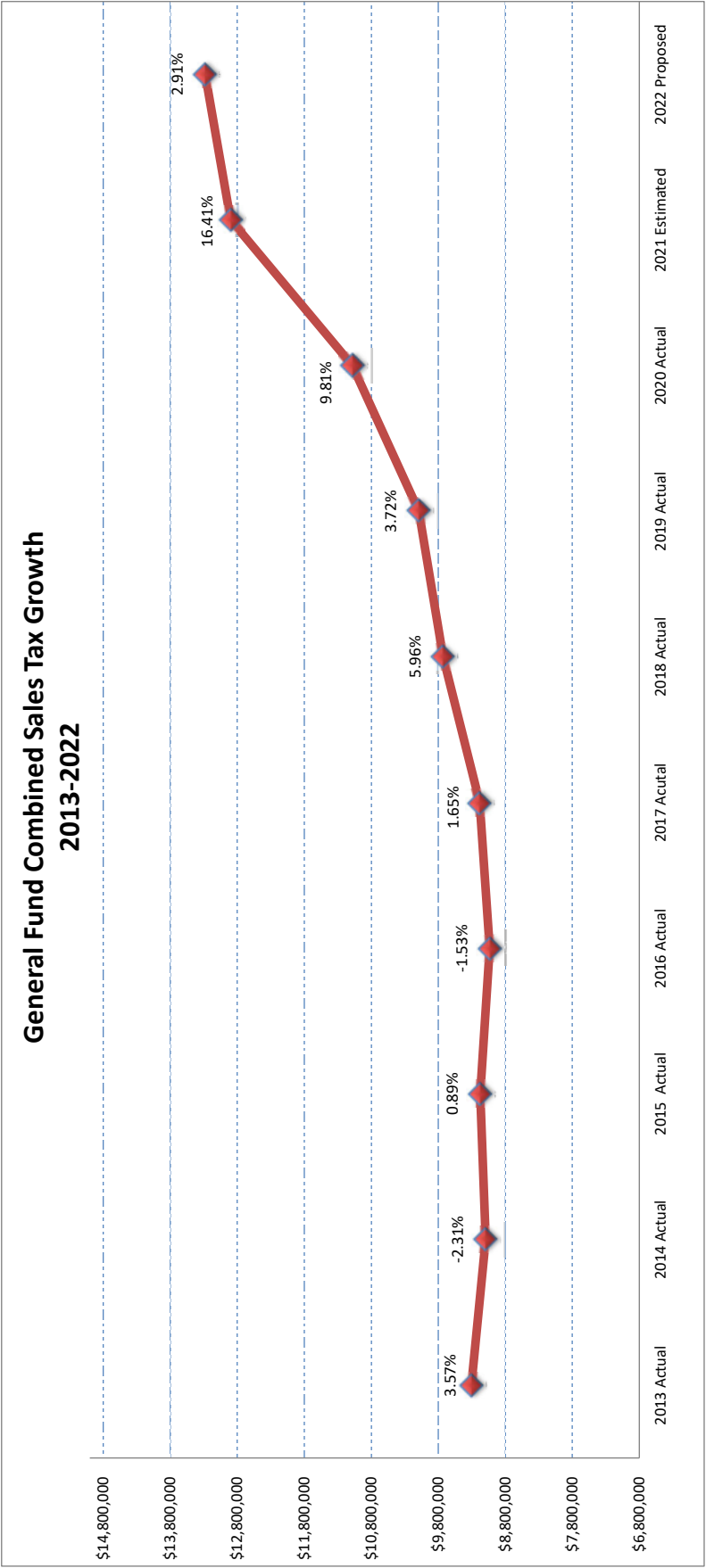
## General Fund - FY 2022 Summary of Revenues

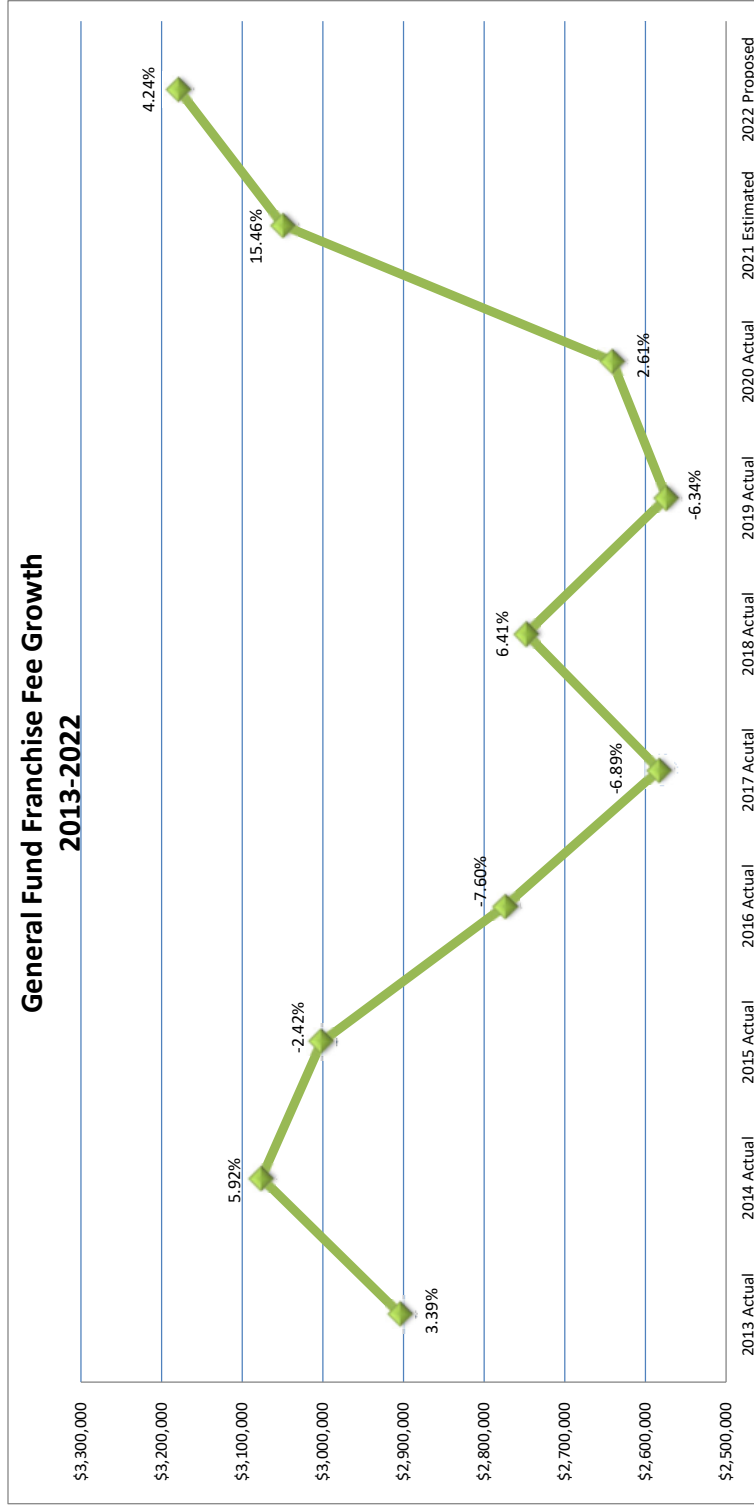


## General Fund General Property Tax Growth 2013 - 2022

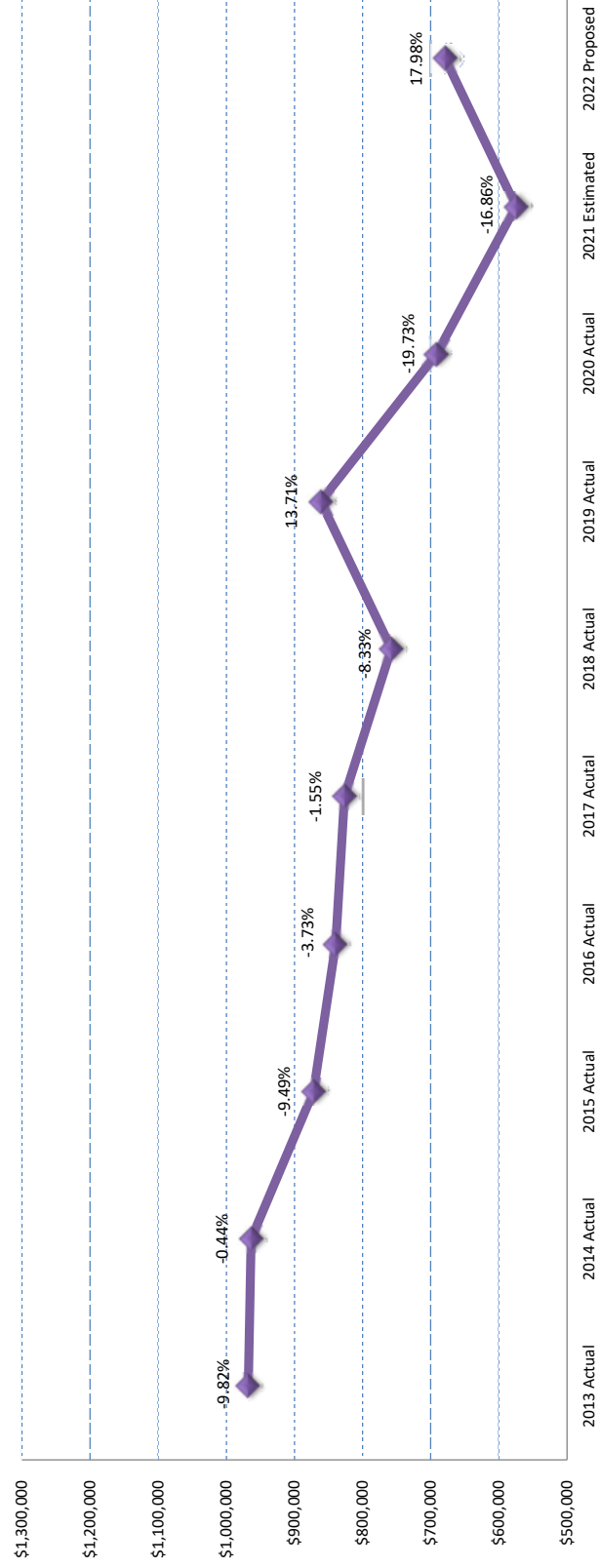








## General Fund Fines & Forfeitures Growth 2013-2022



# SUMMARY STATEMENT OF EXPENDITURES

## General Fund By Department

	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	PROPOSED 2022
<b>EXPENDITURES</b>				
<b>ADMINISTRATION - 1 PART TIME &amp; 3 FULL TIME EMPLOYEES</b>				
PERSONNEL	277,523	367,655	366,729	308,045
CONTRACTUAL SERVICES	36,955	35,511	52,315	46,959
MAINTENANCE	1,734	500	10,200	200
SUPPLIES	5,779	7,050	10,550	6,500
OTHER	(2,842)	(18,574)	(18,574)	(18,574)
TOTAL ADMINISTRATION	319,149	392,142	421,220	343,130
<b>FINANCE - 8 FULL TIME EMPLOYEES</b>				
PERSONNEL	588,206	587,276	572,153	626,110
CONTRACTUAL SERVICES	127,095	128,401	155,901	154,231
MAINTENANCE	0	100	50	100
SUPPLIES	15,533	12,500	8,300	10,400
OTHER	(165,722)	(155,574)	(167,074)	(166,674)
CAPITAL OUTLAY	0	12,500	12,500	0
TOTAL FINANCE	565,112	585,203	581,830	624,167
<b>CITY CLERK - 2 FULL TIME EMPLOYEES</b>				
PERSONNEL	165,388	166,353	173,607	191,523
CONTRACTUAL SERVICES	13,366	16,701	22,076	21,985
SUPPLIES	968	2,000	1,700	4,100
TOTAL CITY CLERK	179,722	185,054	197,383	217,608
<b>BOARD OF DIRECTORS</b>				
PERSONNEL	4,030	4,202	4,160	4,285
CONTRACTUAL SERVICES	121,862	147,616	161,903	161,187
SUPPLIES	873	700	10,479	3,220
CAPITAL OUTLAY	12,300	0	8,100	0
TOTAL BOARD OF DIRECTORS	139,065	152,518	184,642	168,692
<b>COURT - 5 FULL TIME EMPLOYEES</b>				
PERSONNEL	268,530	244,979	176,163	219,986
CONTRACTUAL SERVICES	37,476	45,587	51,892	83,933
MAINTENANCE	101	300	100	200
SUPPLIES	3,439	9,000	6,500	13,100
TOTAL COURT	309,546	299,866	234,655	317,219
<b>PROBATION - 1 PART TIME &amp; 3 FULL TIME EMPLOYEES</b>				
PERSONNEL	200,337	199,496	195,293	203,483
CONTRACTUAL SERVICES	2,228	7,164	8,938	9,637
MAINTENANCE	0	0	900	1,000
SUPPLIES	1,300	3,100	2,400	3,200
OTHER	600	600	600	600
TOTAL PROBATION	204,465	210,360	208,131	217,920

# SUMMARY STATEMENT OF EXPENDITURES

## General Fund By Department

	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	PROPOSED 2022
<b>POLICE - 14 PART TIME &amp; 94 FULL TIME EMPLOYEES</b>				
PERSONNEL	7,331,671	7,729,741	7,268,850	7,783,984
CONTRACTUAL SERVICES	316,755	378,013	342,543	425,268
MAINTENANCE	162,402	151,000	115,900	181,000
SUPPLIES	298,443	338,500	315,416	335,500
CAPITAL OUTLAY	292,114	365,000	358,146	365,000
OTHER	(43,753)	(73,656)	(84,424)	(112,521)
TOTAL POLICE	8,357,632	8,888,598	8,316,431	8,978,231
<b>FIRE - 59 FULL TIME EMPLOYEES</b>				
PERSONNEL	5,041,443	5,052,642	5,078,464	5,217,144
CONTRACTUAL SERVICES	83,467	101,017	93,567	121,559
MAINTENANCE	48,136	90,000	86,500	100,000
SUPPLIES	80,395	110,000	99,375	122,000
CAPITAL OUTLAY	119,702	638,000	835,000	254,000
OTHER	4,924	(3,500)	(5,212)	(5,050)
TOTAL FIRE	5,378,067	5,988,159	6,187,694	5,809,653
<b>AGENCIES</b>				
PERSONNEL/PROFESSIONAL SERVICES	1,135,146	1,269,661	1,337,420	1,173,626
CAPITAL OUTLAY	122,661	870,000	1,043,195	2,450,000
DEBT SERVICE	1,223,882	1,903,162	1,924,410	1,379,726
CONTRIBUTIONS	1,009,969	681,945	2,013,603	1,446,118
SERVICES	406,479	532,693	479,493	729,914
OTHER	192,355	0	1,775	305,870
SUPPLIES	1,000	0	0	0
MAINTENANCE	3,815	0	125,350	285,000
TOTAL AGENCIES	4,095,307	5,257,461	6,925,246	7,770,254
<b>ANIMAL SHELTER &amp; ANIMAL CONTROL - 9 FULL TIME EMPLOYEES</b>				
PERSONNEL	208,866	376,121	180,529	423,478
CONTRACTUAL SERVICES	209,283	62,836	208,811	66,125
MAINTENANCE	12,355	18,400	7,900	8,900
OTHER	1,556	0	3,027	0
SUPPLIES	56,889	49,100	85,950	78,500
CAPITAL OUTLAY	466,571	367,264	667,000	133,907
TOTAL ANIMAL SHELTER & ANIMAL CONTROL	955,520	873,721	1,153,217	710,910
<b>FEDERAL JAG GRANT</b>				
SUPPLIES	13,796	10,941	10,388	11,631
CAPITAL OUTLAY	10,941	0	0	0
TOTAL FEDERAL JAG GRANT	24,737	10,941	10,388	11,631
<b>STOP SCHOOL VIOLENCE</b>				
CONTRACTUAL SERVICES	0	0	4,609	0
SUPPLIES	73,861	87,187	35,675	20,448
TOTAL STOP SCHOOL VIOLENCE	73,861	87,187	40,284	20,448

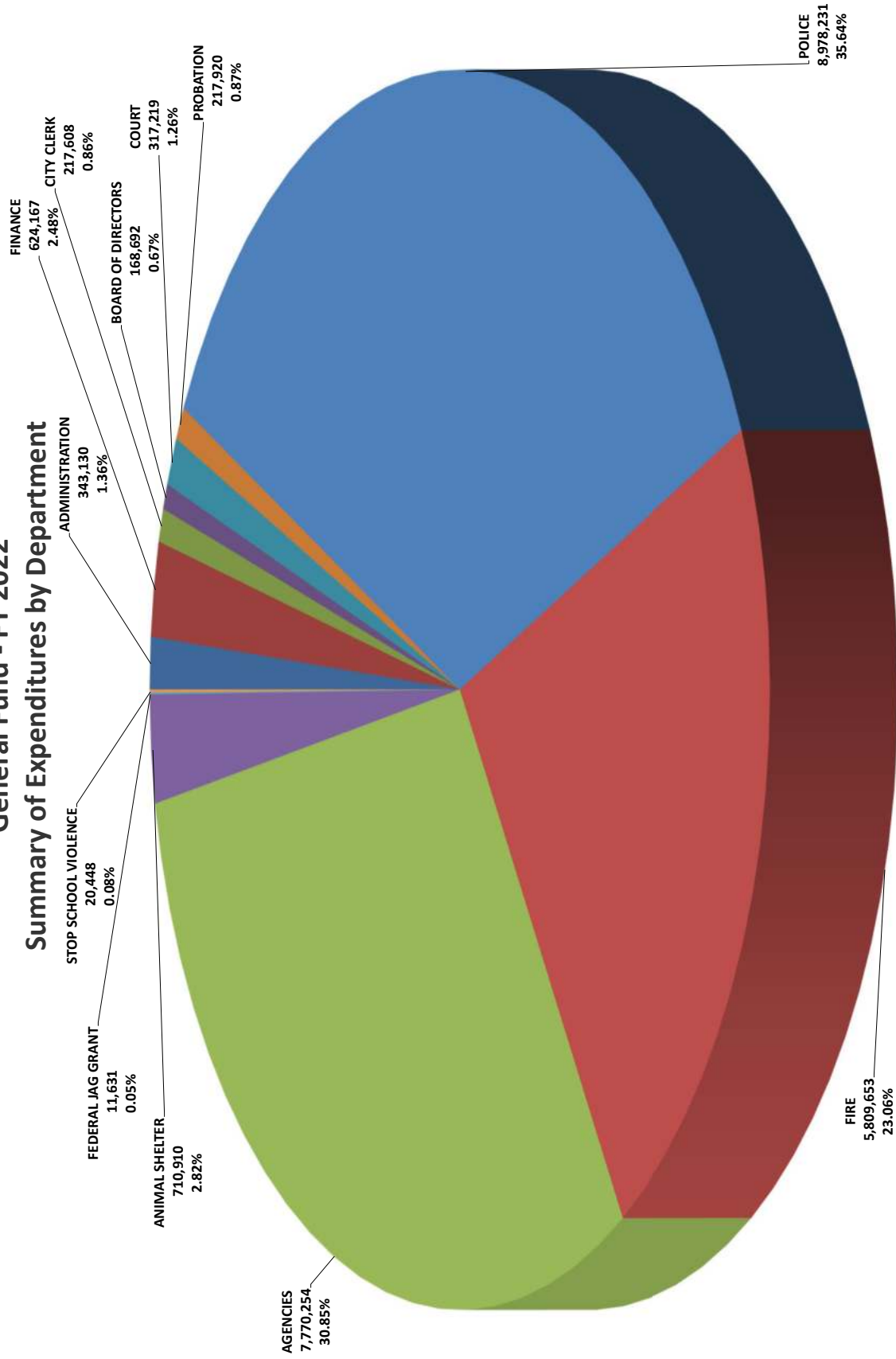
# SUMMARY STATEMENT OF EXPENDITURES

*General Fund*  
*By Department*

	<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
<b>BJA - CORONAVIRUS</b>				
SUPPLIES	26,145	1,500	2,651	0
TOTAL BJA - CORONA VIRUS	26,145	1,500	2,651	0
<b>TOTAL EXPENDITURES</b>	<b>20,628,328</b>	<b>22,932,710</b>	<b>24,463,772</b>	<b>25,189,863</b>

## General Fund - FY 2022

### Summary of Expenditures by Department



# SUMMARY STATEMENT OF EXPENDITURES

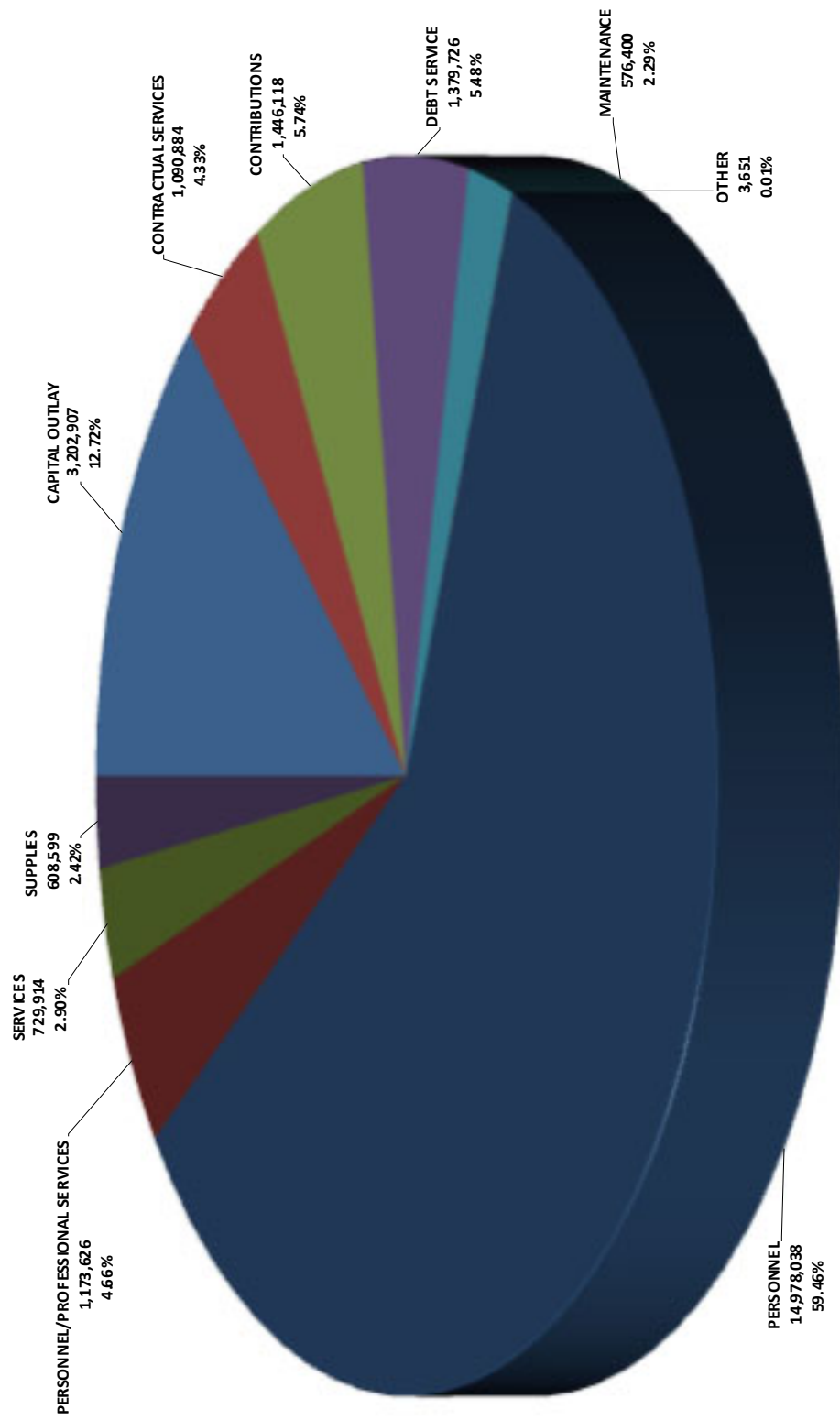
## General Fund

### By Type

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
CAPITAL OUTLAY	1,024,289	2,252,764	2,923,941	3,202,907
CONTRACTUAL SERVICES	948,487	922,846	1,102,555	1,090,884
CONTRIBUTIONS	1,009,969	681,945	2,013,603	1,446,118
DEBT SERVICE	1,223,882	1,903,162	1,924,410	1,379,726
MAINTENANCE	228,543	260,300	346,900	576,400
OTHER	(12,882)	(250,704)	(269,882)	3,651
PERSONNEL	14,085,994	14,728,465	14,015,948	14,978,038
PERSONNEL/PROFESSIONAL SERVICES	1,135,146	1,269,661	1,337,420	1,173,626
SERVICES	406,479	532,693	479,493	729,914
SUPPLIES	578,421	631,578	589,384	608,599
<b>TOTAL EXPENDITURES</b>	<b>20,628,328</b>	<b>22,932,710</b>	<b>24,463,772</b>	<b>25,189,863</b>



# General Fund - FY 2022 Summary of Expenditures by Type



## General Fund Expenditure Breakdown 2020-2022

	2020		2021		2022	
<b>Non Public Safety Salaries/Benefits:</b>						
Administration	277,523	1.46%	366,729	1.93%	308,045	1.62%
Finance	588,206	3.10%	572,153	3.01%	626,110	3.30%
City Clerk	165,388	0.87%	173,607	0.91%	191,523	1.01%
<b>Total Non Public Safety Salaries/Benefits:</b>	<b>1,031,117</b>	<b>5.43%</b>	<b>1,112,489</b>	<b>5.86%</b>	<b>1,125,678</b>	<b>5.93%</b>
<b>Non Public Safety Operation Budget:</b>						
Administration	41,626	0.22%	54,491	0.29%	35,085	0.18%
Finance	(23,094)	-0.12%	9,677	0.05%	(1,943)	-0.01%
City Clerk	14,334	0.08%	23,776	0.13%	26,085	0.14%
Board of Directors	139,065	0.73%	184,642	0.97%	168,692	0.89%
Agencies (excluding debt)	1,276,463	6.72%	2,441,390	12.86%	4,334,807	22.84%
<b>Total Non Public Safety Operation Budget:</b>	<b>1,448,394</b>	<b>7.63%</b>	<b>2,713,976</b>	<b>14.30%</b>	<b>4,562,726</b>	<b>24.04%</b>
<b>Total Non Public Safety:</b>	<b>2,479,511</b>	<b>12.02%</b>	<b>3,826,465</b>	<b>15.64%</b>	<b>5,688,404</b>	<b>22.58%</b>
<b>Public Safety Salaries/Benefits:</b>						
Court	268,530	1.41%	176,163	0.93%	219,986	1.16%
Probation	200,337	1.06%	195,293	1.03%	203,483	1.07%
Police	7,331,671	38.63%	7,268,850	38.29%	7,783,984	41.01%
Fire	5,041,443	26.56%	5,078,464	26.76%	5,217,144	27.49%
Animal Shelter/Control	208,866	1.10%	180,529	0.95%	423,478	2.23%
<b>Total Public Safety Salaries/Benefits:</b>	<b>13,050,847</b>	<b>63.27%</b>	<b>12,899,299</b>	<b>52.73%</b>	<b>13,848,075</b>	<b>54.97%</b>
<b>Public Safety Operation Budget:</b>						
Court	41,016	0.22%	58,492	0.31%	97,233	0.51%
Probation	4,128	0.02%	12,838	0.07%	14,437	0.08%
Police	1,025,961	5.41%	1,047,581	5.52%	1,194,247	6.29%
Fire	336,624	1.77%	1,109,230	5.84%	592,509	3.12%
Animal Shelter/Control	746,654	3.93%	972,688	5.12%	287,432	1.51%
Police Pension Fund	512,455	2.70%	610,000	3.21%	638,000	3.36%
CID Secretary (split with Texarkana, TX)	25,935	0.14%	26,743	0.14%	0	0.00%
Bi State Contribution	1,004,969	5.29%	1,871,100	9.86%	1,366,118	7.20%
Code Red Services	9,063	0.05%	9,063	0.05%	9,063	0.05%
E-911 Payments	18,540	0.10%	18,540	0.10%	18,540	0.10%
Crimestoppers Coordinator	24,000	0.13%	24,000	0.13%	24,000	0.13%
Federal JAG Grant	24,737	0.13%	10,388	0.05%	11,631	0.06%
Stop School Violence	73,861	0.39%	40,284	0.21%	20,448	0.11%
BJA - Coronavirus Funding	26,145	0.14%	2,651	0.01%	0	0.00%
<b>Total Public Safety Operation Budget:</b>	<b>3,874,088</b>	<b>20.41%</b>	<b>5,813,598</b>	<b>30.63%</b>	<b>4,273,658</b>	<b>22.52%</b>
<b>Total Public Safety:</b>	<b>16,924,935</b>	<b>82.05%</b>	<b>18,712,897</b>	<b>76.49%</b>	<b>18,121,733</b>	<b>71.94%</b>

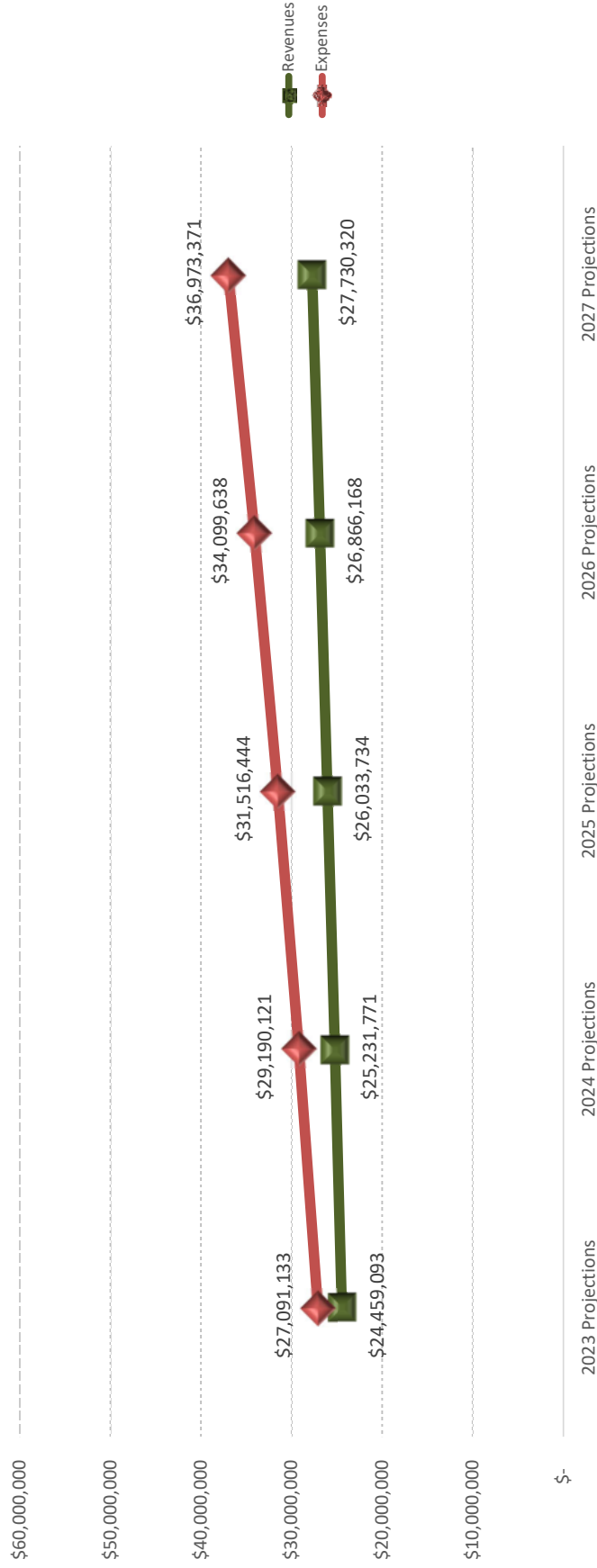
**Debt:**

S/T Financing - Principal	166,333	0.88%	709,002	3.74%	80,000	0.42%
S/T Financing - Interest	22,225	0.12%	17,614	0.09%	0	0.00%
2012 Franchise Fee Bond	596,553	3.14%	0	0.00%	0	0.00%
2015 Franchise Fee Bond	234,658	1.24%	0	0.00%	0	0.00%
2018 Franchise Fee Bond	204,113	1.08%	204,800	1.08%	205,263	1.08%
2021 Franchise Fee Bond	0	0.00%	686,148	3.61%	787,617	4.15%
2020 PFB LRB Repayment	0	0.00%	306,846	1.62%	306,846	1.62%
<b>Total Debt:</b>	<b>1,223,882</b>	<b>6.45%</b>	<b>1,924,410</b>	<b>10.14%</b>	<b>1,379,726</b>	<b>7.27%</b>
<b>Total General Fund Expenditures:</b>	<b>20,628,328</b>	<b>100.00%</b>	<b>24,463,772</b>	<b>100.00%</b>	<b>25,189,863</b>	<b>100.00%</b>

## General Fund 2023-2027 Projections

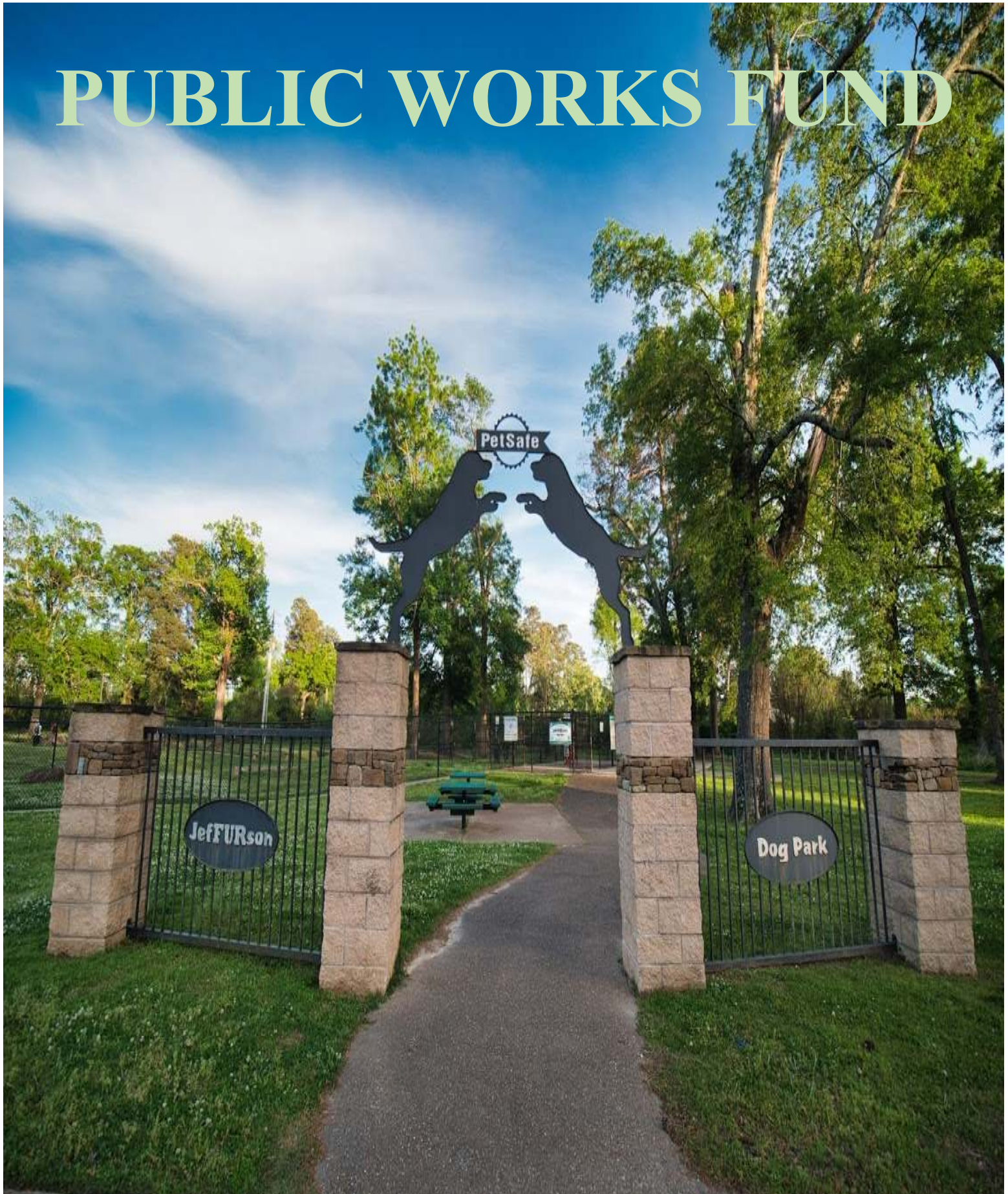
	2023 Projections	2024 Projections	2025 Projections	2026 Projections	2027 Projections
<b>Revenues</b>					
General Property Tax	\$ 3,181,861	\$ 3,351,398	\$ 3,529,969	\$ 3,718,055	\$ 3,916,162
Sales & Other Taxes	\$ 13,775,452	\$ 14,167,658	\$ 14,571,032	\$ 14,985,889	\$ 15,412,559
Franchise Receipts	\$ 3,319,932	\$ 3,467,263	\$ 3,621,134	\$ 3,781,833	\$ 3,949,663
Licenses & Permits	\$ 67,180	\$ 70,729	\$ 74,465	\$ 78,398	\$ 82,539
From Other Governments	\$ 1,530,788	\$ 1,590,843	\$ 1,653,254	\$ 1,718,113	\$ 1,785,517
Fines & Forfeitures	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
Grants	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000	\$ 428,000
Other Revenue	\$ 585,880	\$ 585,880	\$ 585,880	\$ 585,880	\$ 585,880
Interfund	\$ 639,000	\$ 639,000	\$ 639,000	\$ 639,000	\$ 639,000
Animal Shelter	\$ 231,000	\$ 231,000	\$ 231,000	\$ 231,000	\$ 231,000
<b>Total Revenues</b>	<b>\$ 24,459,093</b>	<b>\$ 25,231,771</b>	<b>\$ 26,033,734</b>	<b>\$ 26,866,168</b>	<b>\$ 27,730,320</b>
<b>% Change from Prior Year</b>	<b>5.04%</b>	<b>3.16%</b>	<b>3.18%</b>	<b>3.20%</b>	<b>3.22%</b>
<b>Expenses</b>					
No Department					
Police Grant Fund					
Administration	\$ 344,458	\$ 345,790	\$ 347,128	\$ 348,471	\$ 349,820
Finance	\$ 673,731	\$ 727,231	\$ 784,980	\$ 847,314	\$ 914,598
City Clerk	\$ 239,496	\$ 263,585	\$ 290,097	\$ 319,276	\$ 351,390
Board of Directors	\$ 172,066	\$ 175,507	\$ 179,017	\$ 182,598	\$ 186,250
Municipal Court	\$ 336,772	\$ 357,531	\$ 379,569	\$ 402,966	\$ 427,805
Probation Office	\$ 223,895	\$ 230,035	\$ 236,342	\$ 242,823	\$ 249,481
Police	\$ 9,381,776	\$ 9,803,459	\$ 10,244,096	\$ 10,704,537	\$ 11,185,675
Fire	\$ 6,293,706	\$ 6,526,891	\$ 6,768,714	\$ 7,019,498	\$ 7,279,573
Agencies	\$ 8,638,767	\$ 9,903,886	\$ 11,354,278	\$ 13,017,074	\$ 14,923,382
Animal Shelter	\$ 774,892	\$ 844,632	\$ 920,649	\$ 1,003,507	\$ 1,093,823
Federal Jag Grant	\$ 11,574	\$ 11,574	\$ 11,574	\$ 11,574	\$ 11,574
<b>Total Expenses</b>	<b>\$ 27,091,133</b>	<b>\$ 29,190,121</b>	<b>\$ 31,516,444</b>	<b>\$ 34,099,638</b>	<b>\$ 36,973,371</b>
<b>% Change from Prior Year</b>	<b>7.44%</b>	<b>7.75%</b>	<b>7.97%</b>	<b>8.20%</b>	<b>8.43%</b>
<b>Total</b>	<b>\$ (2,632,040)</b>	<b>\$ (3,958,350)</b>	<b>\$ (5,482,708)</b>	<b>\$ (7,233,469)</b>	<b>\$ (9,243,050)</b>
<b>% Change from Prior Year</b>	<b>36.47%</b>	<b>50.39%</b>	<b>38.51%</b>	<b>31.93%</b>	<b>27.78%</b>

## General Fund 2023-2027 Projections





# PUBLIC WORKS FUND





# Public Works Fund

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## **FUND DESCRIPTION:**

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

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



# Refuse

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## **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

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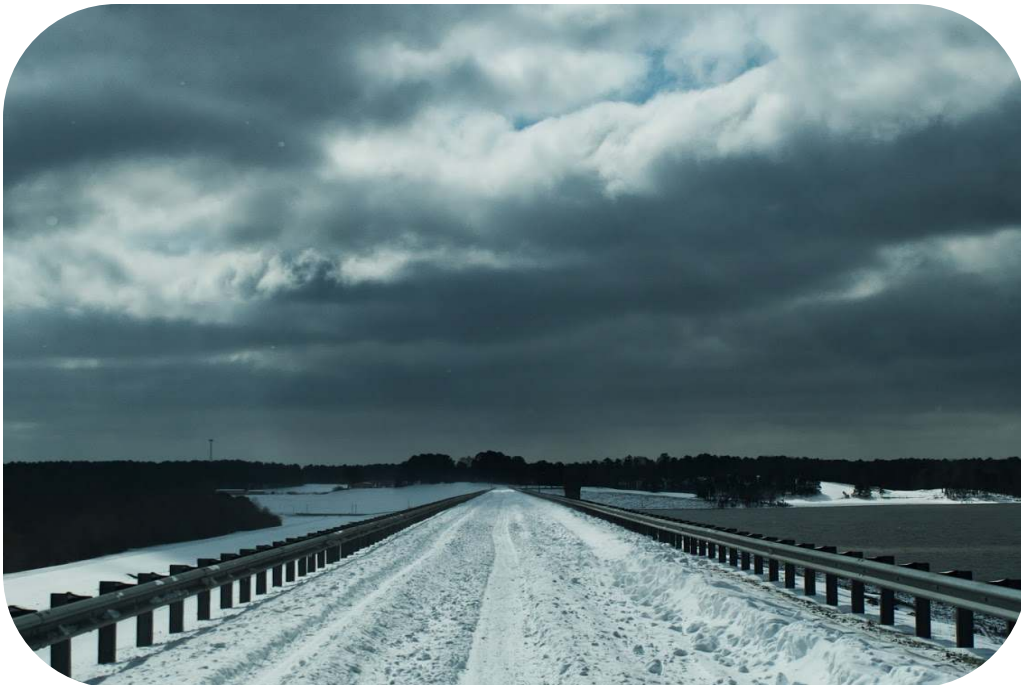
## **PROGRAM DESCRIPTION:**

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

## **PROGRAM FOCUS:**

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

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



# Building Maintenance

## **PROGRAM DESCRIPTION:**

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

## **PROGRAM FOCUS:**

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



# Parks & Recreation

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## **PROGRAM DESCRIPTION:**

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

## **PROGRAM FOCUS:**

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





# Environmental Maintenance

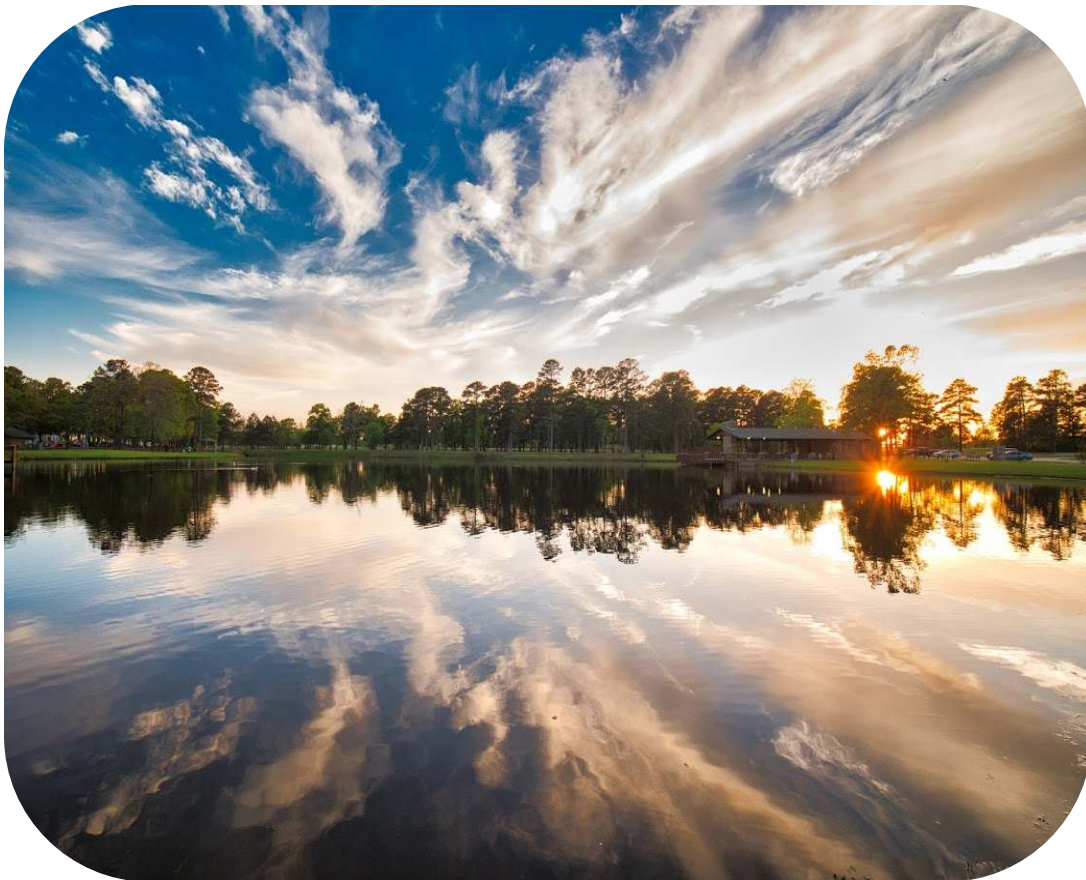
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## **PROGRAM DESCRIPTION:**

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

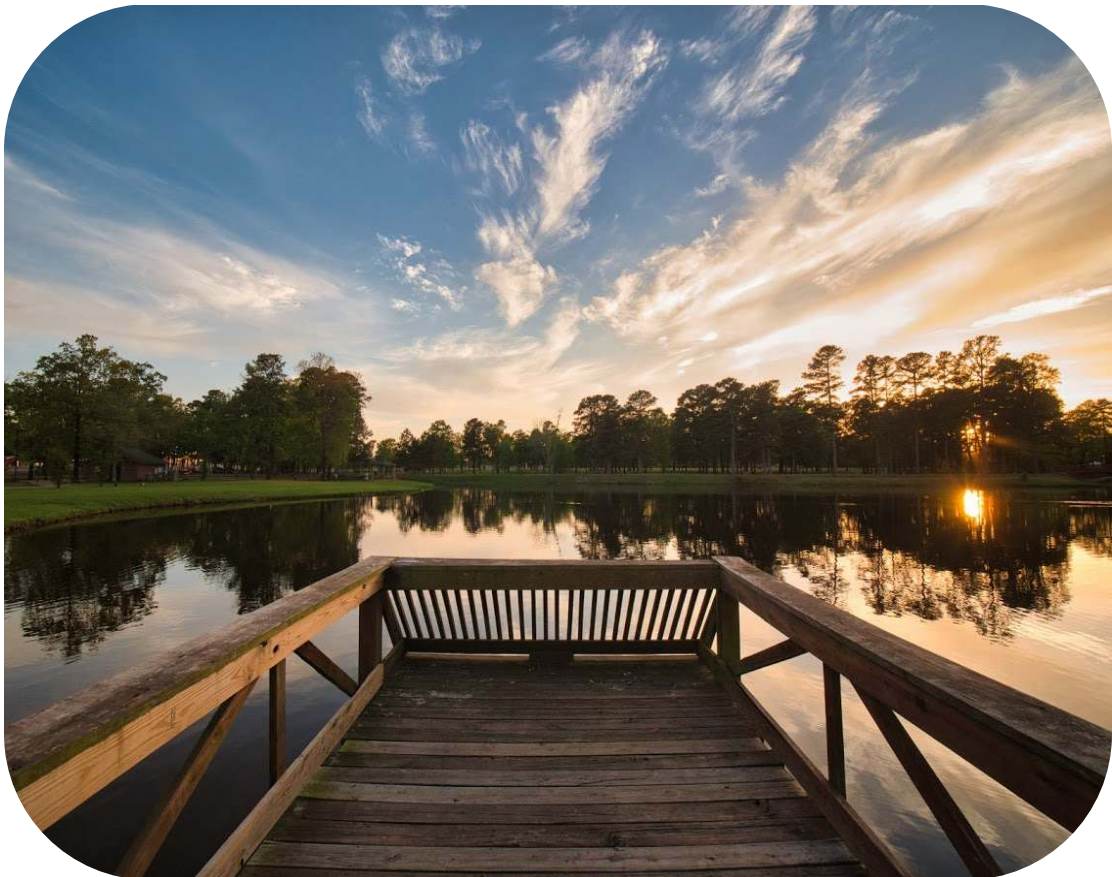
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## **PROGRAM DESCRIPTION:**

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

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## **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

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## **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.

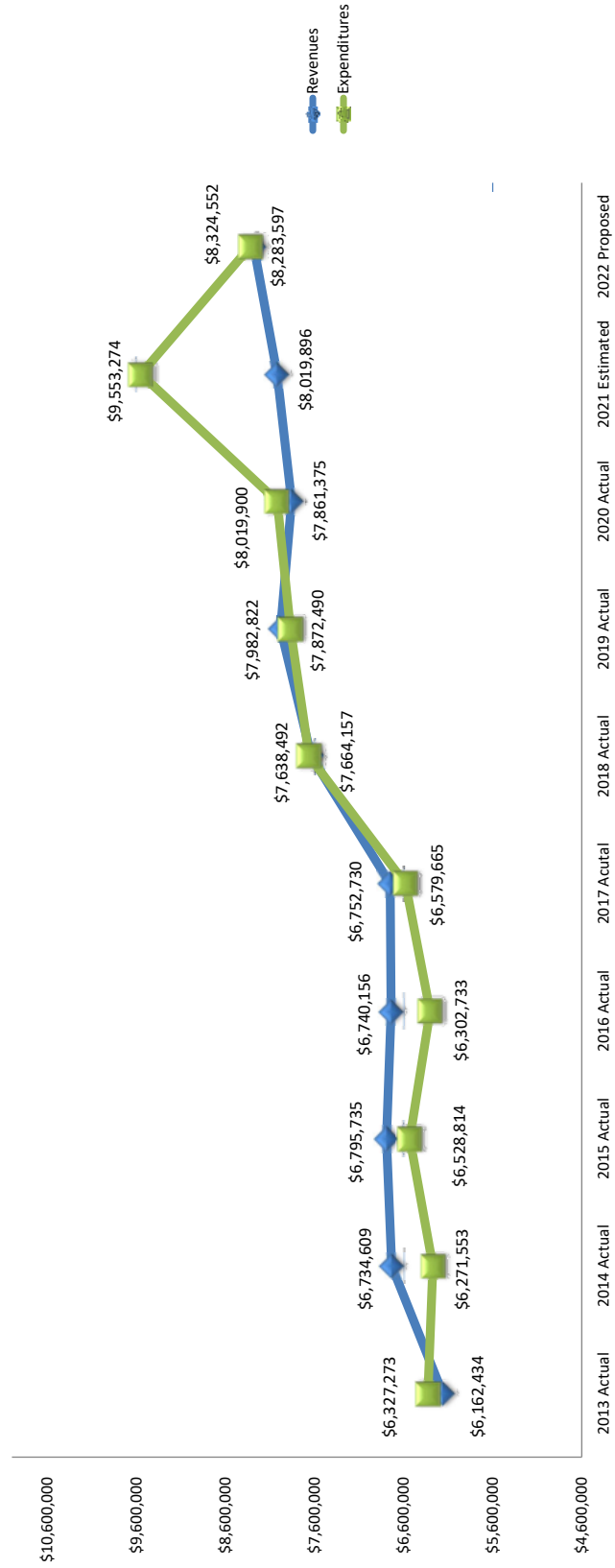


## Public Works Fund Summary (201)

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	1,594,433		1,435,907	52,529
<b><u>REVENUES</u></b>				
GENERAL PROPERTY TAX	102,166	100,903	122,000	127,000
WATER & SEWER	81,576	87,500	73,000	83,240
REFUSE	4,466,994	4,660,000	4,203,000	4,936,000
LICENSES & PERMITS	229,596	288,100	283,850	251,450
STATE TURNBACK	2,252,228	2,245,638	2,502,000	2,560,000
GRANT REVENUE	434,563	52,124	382,700	0
OTHER REVENUE	35,923	36,800	247,616	144,500
INTERFUND REVENUE	258,329	205,730	205,730	181,407
APPROPRIATED FUND BALANCE	0	0	0	40,955
<b>TOTAL REVENUES</b>	<b>7,861,375</b>	<b>7,676,795</b>	<b>8,019,896</b>	<b>8,324,552</b>
<b><u>EXPENDITURES</u></b>				
REFUSE	3,812,228	3,922,335	3,967,784	4,162,500
STREET	1,906,181	2,186,662	2,002,185	2,217,346
BUILDING MAINTENANCE	103,907	154,843	162,701	138,225
PARKS & RECREATION	942,831	659,835	946,859	540,284
ENVIRONMENTAL MAINTENANCE	149,035	193,081	161,543	211,324
PLANNING	138,534	150,747	144,046	163,710
CODE ENFORCEMENT	377,205	421,410	412,317	407,287
ENGINEERING	33,905	68,909	41,827	37,497
OTHER STREET PROJECTS	397,104	1,269,713	1,493,331	200,000
ADC WORK RELEASE	158,971	242,425	220,681	246,379
<b>TOTAL EXPENDITURES</b>	<b>8,019,901</b>	<b>9,269,960</b>	<b>9,553,274</b>	<b>8,324,552</b>
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(158,526)		(1,383,378)	(0)
STORM WATER RESTRICTED RESERVE USED/ALLOCATED			150,000	200,000
ENDING FUND BALANCE	1,435,907		52,529	211,573
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				9



## Public Works Revenues/Expenditures 2013 - 2022



## Public Works Change in Revenues/Expenditures 2013 - 2022



# SUMMARY STATEMENT OF REVENUE

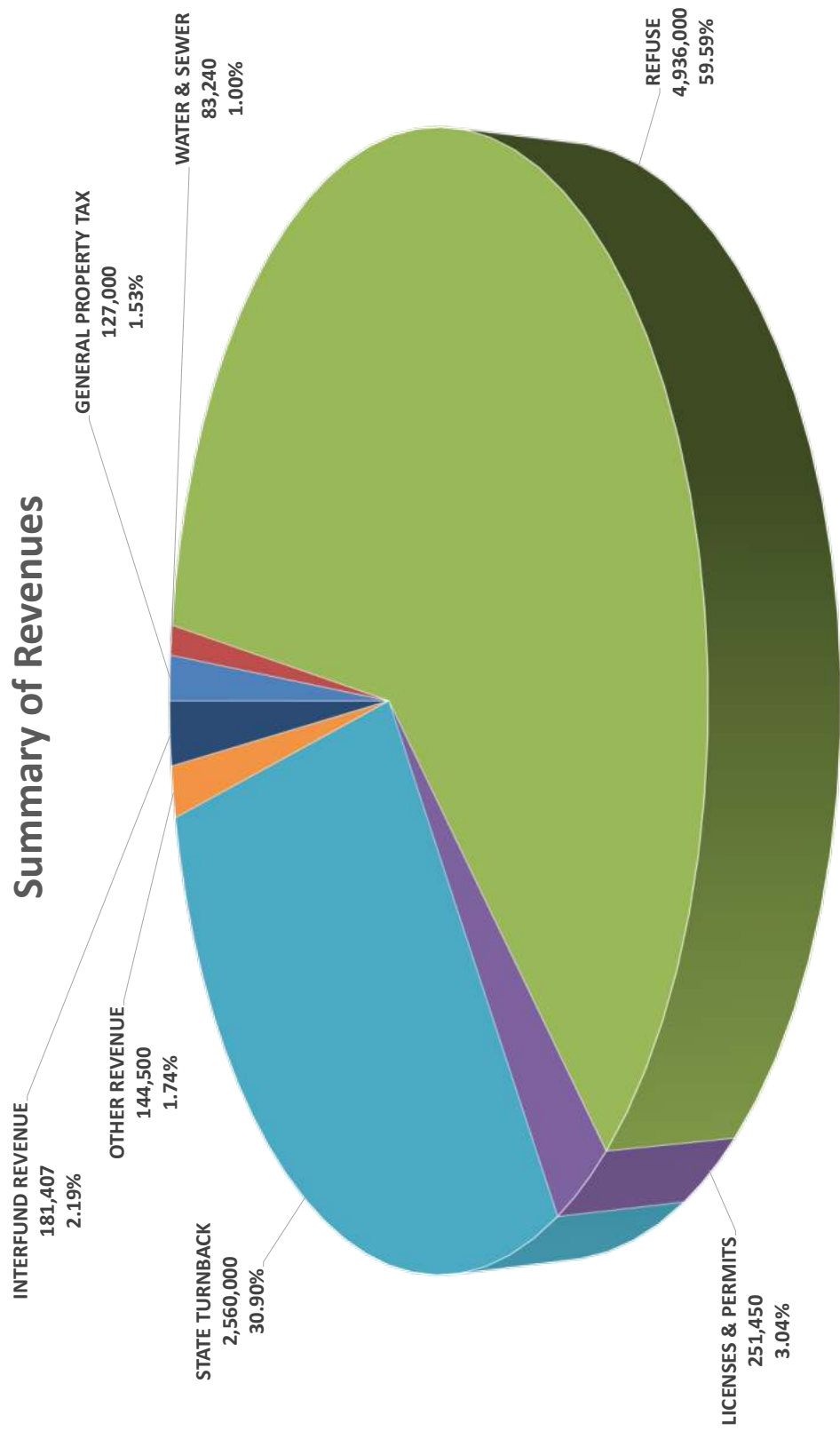
## *Public Works Fund*

<b>ACTUAL</b> <b>2020</b>	<b>BUDGET</b> <b>2021</b>	<b>ESTIMATED</b> <b>2021</b>	<b>PROPOSED</b> <b>2022</b>
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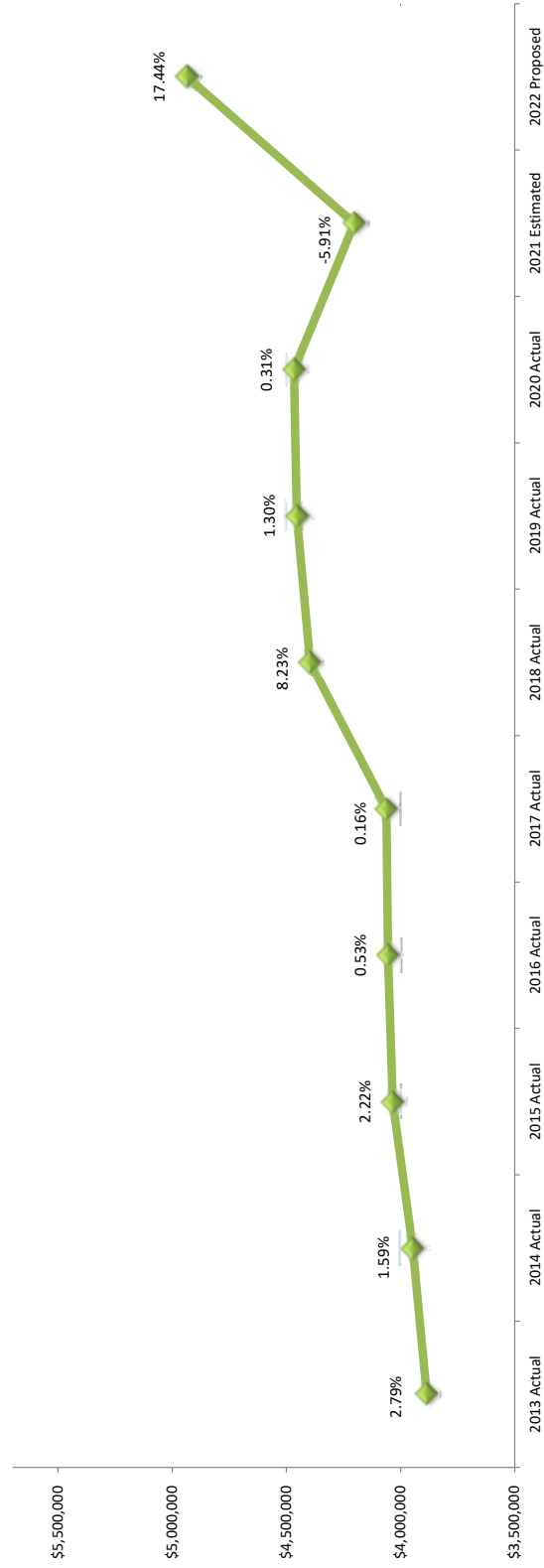
### **REVENUES**

GENERAL PROPERTY TAX	102,166	100,903	122,000	127,000
WATER & SEWER	81,576	87,500	73,000	83,240
REFUSE	4,466,994	4,660,000	4,203,000	4,936,000
LICENSES & PERMITS	229,596	288,100	283,850	251,450
STATE TURNBACK	2,252,228	2,245,638	2,502,000	2,560,000
GRANT REVENUE	434,563	52,124	382,700	0
OTHER REVENUE	35,923	36,800	247,616	144,500
INTERFUND REVENUE	258,329	205,730	205,730	181,407
APPROPRIATED FUND BALANCE	0	0	0	40,955
<b>TOTAL REVENUES</b>	<b>7,861,375</b>	<b>7,676,795</b>	<b>8,019,896</b>	<b>8,324,552</b>

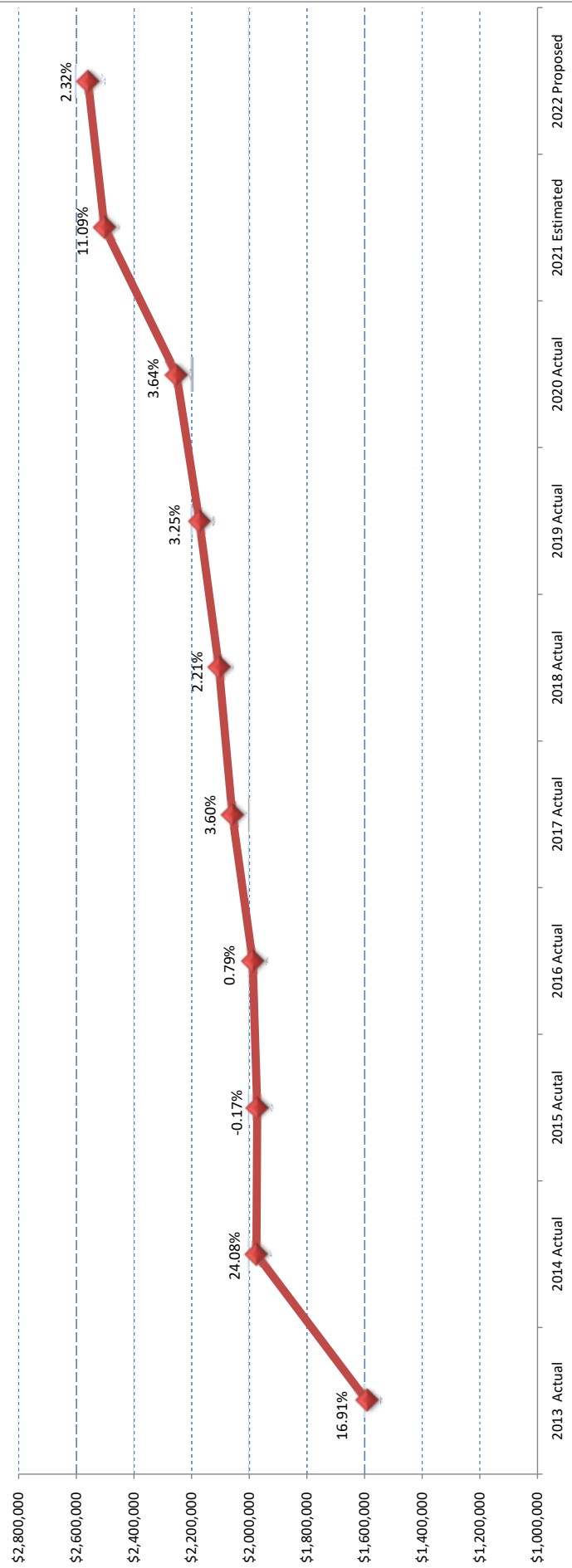
## Public Works Fund - FY 2022 Summary of Revenues



# Public Works Refuse Revenue Growth 2013 - 2022



# Public Works State Turnback Revenue Growth 2013 - 2022



# SUMMARY STATEMENT OF EXPENDITURES

## Public Works Fund By Department

	ACTUAL 2020	BUDGET 2021	ESTIMATED 2021	PROPOSED 2022
<b>EXPENDITURES</b>				
<b>REFUSE</b>				
PERSONNEL	47,049	45,736	48,242	0
CONTRACTUAL SERVICES	3,098,658	3,277,263	3,263,406	3,686,300
MAINTENANCE	194	3,300	1,650	2,000
SUPPLIES	463	2,600	1,050	1,200
CAPITAL OUTLAY	0	7,436	7,436	2,000
OTHER	665,864	586,000	646,000	471,000
TOTAL REFUSE	3,812,228	3,922,335	3,967,784	4,162,500
<b>STREET - 19 FULL TIME EMPLOYEES</b>				
PERSONNEL	745,748	905,292	727,139	1,138,821
CONTRACTUAL SERVICES	458,421	515,570	559,875	549,525
MAINTENANCE	8,840	18,900	43,900	20,000
SUPPLIES	325,729	490,900	338,900	362,500
CAPITAL OUTLAY	363,804	302,000	334,371	200,000
OTHER	3,639	(46,000)	(2,000)	(53,500)
TOTAL STREET	1,906,181	2,186,662	2,002,185	2,217,346
<b>BUILDING MAINTENANCE - 1 FULL TIME EMPLOYEE</b>				
PERSONNEL	55,259	54,846	54,479	55,928
CONTRACTUAL SERVICES	34,510	35,547	41,147	40,597
MAINTENANCE	28	600	6,575	600
SUPPLIES	14,110	23,850	20,500	21,100
CAPITAL OUTLAY	0	40,000	40,000	20,000
TOTAL BUILDING MAINTENANCE	103,907	154,843	162,701	138,225
<b>PARKS &amp; RECREATION - 6 FULL TIME EMPLOYEES</b>				
PERSONNEL	239,922	248,298	276,832	359,290
CONTRACTUAL SERVICES	36,592	45,718	66,693	87,844
MAINTENANCE	839	5,500	7,600	3,600
SUPPLIES	53,965	69,700	78,200	87,200
CAPITAL OUTLAY	611,513	290,619	517,174	15,000
OTHER	0	0	360	(12,650)
TOTAL PARKS & RECREATION	942,831	659,835	946,859	540,284
<b>ENVIRONMENTAL MAINTENANCE - 3 FULL TIME, 1 PART TIME EMPLOYEES</b>				
PERSONNEL	113,433	134,381	133,691	173,524
CONTRACTUAL SERVICES	1,121	500	252	400
MAINTENANCE	637	2,500	4,600	5,000
SUPPLIES	33,844	55,700	23,000	32,400
TOTAL ENVIRONMENTAL MAINTENANCE	149,035	193,081	161,543	211,324

**PLANNING - 2 FULL TIME EMPLOYEES**

PERSONNEL	127,016	130,454	132,403	140,817
CONTRACTUAL SERVICES	5,087	11,893	8,543	15,294
SUPPLIES	6,431	8,400	3,100	7,600
TOTAL PLANNING	138,534	150,747	144,046	163,710

**CODE ENFORCEMENT - 6 FULL TIME EMPLOYEES**

PERSONNEL	346,690	351,734	345,045	371,009
CONTRACTUAL SERVICES	15,910	20,876	17,272	16,678
MAINTENANCE	120	2,300	500	500
SUPPLIES	11,151	12,000	12,500	13,100
CAPITAL OUTLAY	0	0	0	0
OTHER	3,334	34,500	37,000	6,000
TOTAL CODE ENFORCEMENT	377,205	421,410	412,317	407,287

**ENGINEERING - 1 FULL TIME EMPLOYEE**

PERSONNEL	0	47,082	0	0
CONTRACTUAL SERVICES	17,621	4,827	31,827	35,497
SUPPLIES	984	2,000	700	2,000
CAPITAL OUTLAY	15,300	15,000	9,300	0
TOTAL ENGINEERING	33,905	68,909	41,827	37,497

**OTHER STREET PROJECTS**

MAINTENANCE	0	0	32,749	0
CAPITAL OUTLAY	397,104	1,269,713	1,460,582	200,000
TOTAL OTHE STREET PROJECTS	397,104	1,269,713	1,493,331	200,000

**ADC WORK RELEASE - 9 ADC WORKERS**

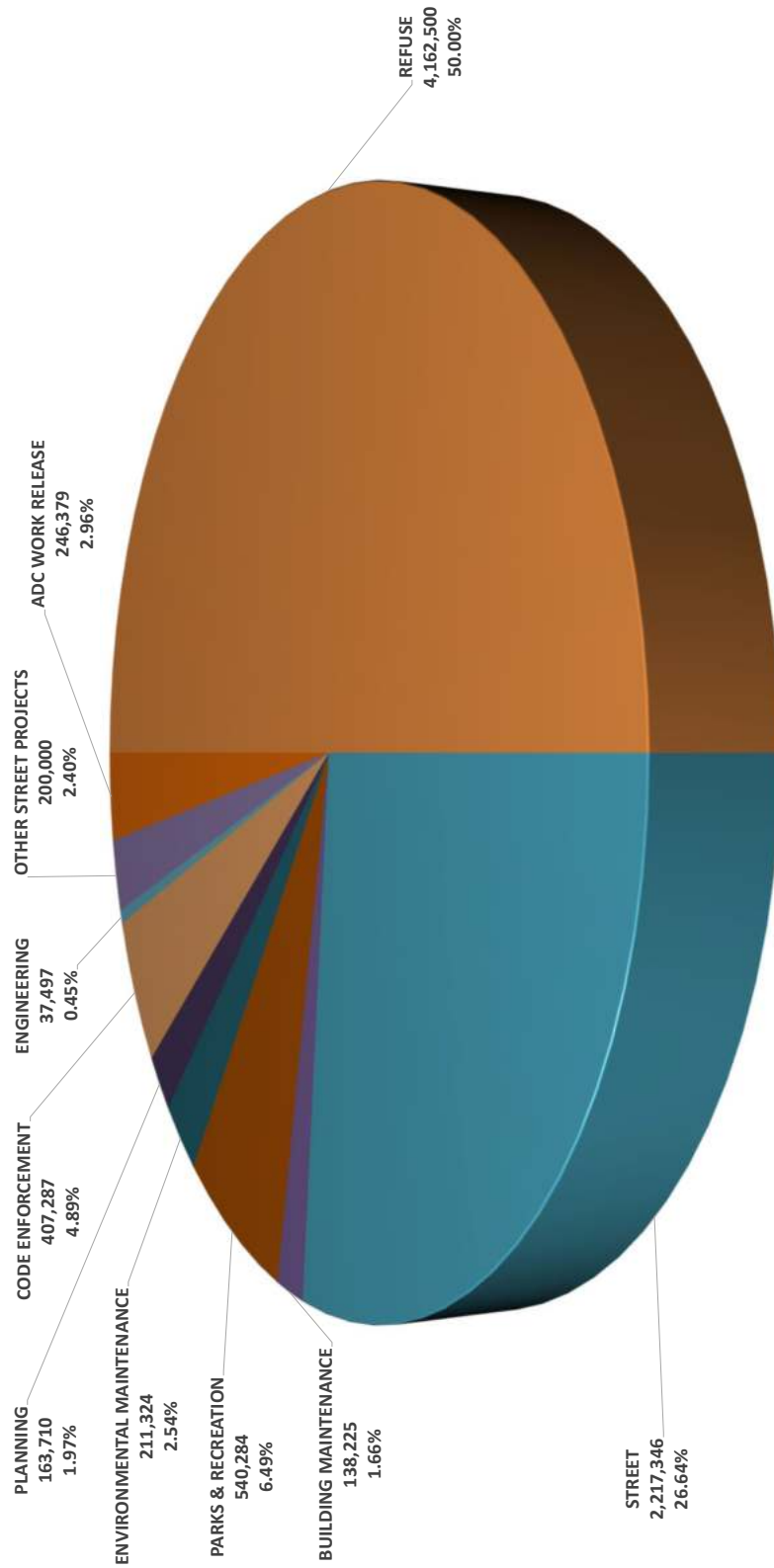
PERSONNEL	158,971	242,425	220,681	246,379
TOTAL ADC WORK RELEASE	158,971	242,425	220,681	246,379

<b>TOTAL EXPENDITURES</b>	<b>8,019,901</b>	<b>9,269,960</b>	<b>9,553,274</b>	<b>8,324,552</b>
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## Public Works Fund - FY 2022

### Summary of Expenditures by Department



# SUMMARY STATEMENT OF EXPENDITURES

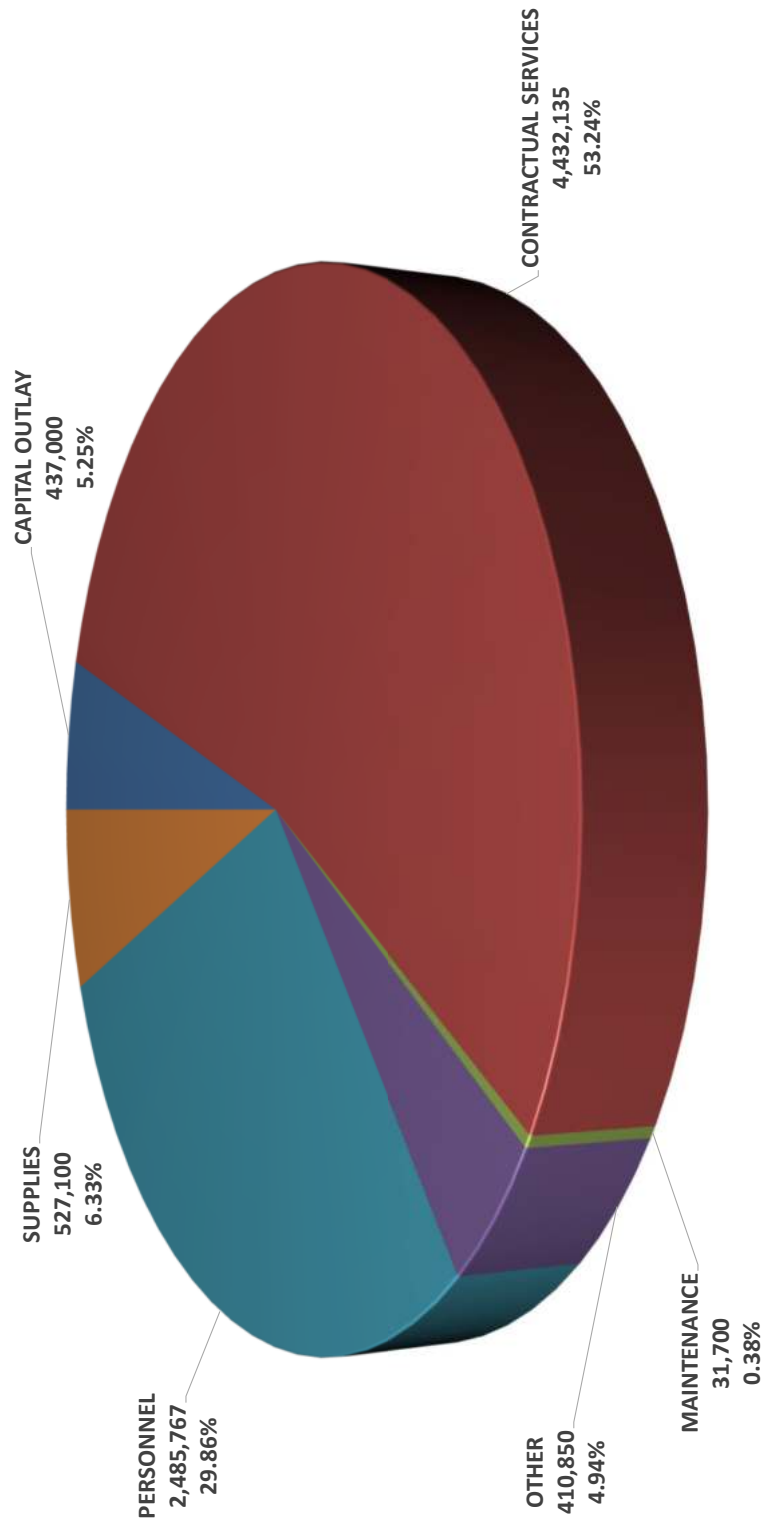
## *Public Works Fund*

### *By Type*

	<b><i>ACTUAL</i></b> <b><i>2020</i></b>	<b><i>BUDGET</i></b> <b><i>2021</i></b>	<b><i>ESTIMATED</i></b> <b><i>2021</i></b>	<b><i>PROPOSED</i></b> <b><i>2022</i></b>
<b><u>EXPENDITURES</u></b>				
CAPITAL OUTLAY	1,387,721	1,924,768	2,368,863	437,000
CONTRACTUAL SERVICES	3,667,920	3,912,194	3,989,015	4,432,135
MAINTENANCE	10,658	33,100	97,574	31,700
OTHER	672,837	574,500	681,360	410,850
PERSONNEL	1,834,088	2,160,248	1,938,512	2,485,767
SUPPLIES	446,677	665,150	477,950	527,100
<b>TOTAL EXPENDITURES</b>	<b>8,019,901</b>	<b>9,269,960</b>	<b>9,553,274</b>	<b>8,324,552</b>

## Public Works Fund - FY 2022

### Summary of Expenditures by Type



## Public Works Fund 2023 - 2027 Projections

	2023 Projection	2024 Projection	2025 Projection	2026 Projection	2027 Projection
<b>Revenues</b>					
General Property Tax	\$ 133,513	\$ 140,361	\$ 147,560	\$ 155,127	\$ 163,083
Refuse	\$ 5,146,927	\$ 5,366,867	\$ 5,596,205	\$ 5,835,344	\$ 6,084,701
Water and Sewer	\$ 82,670	\$ 82,670	\$ 82,670	\$ 82,670	\$ 82,670
Licenses and Permits	\$ 273,686	\$ 273,686	\$ 273,686	\$ 273,686	\$ 273,686
State Turnback	\$ 2,675,254	\$ 2,795,697	\$ 2,921,562	\$ 3,053,094	\$ 3,190,547
Grant Revenue	\$ 285,588	\$ 285,588	\$ 285,588	\$ 285,588	\$ 285,588
Other Revenue	\$ 211,624	\$ 211,624	\$ 211,624	\$ 211,624	\$ 211,624
Interfund Revenue	\$ 190,477	\$ 200,001	\$ 210,001	\$ 220,501	\$ 231,526
<b>Total Revenues</b>	<b>\$ 8,999,739</b>	<b>\$ 9,356,494</b>	<b>\$ 9,728,896</b>	<b>\$ 10,117,634</b>	<b>\$ 10,523,425</b>
<b>% Change from Prior Year</b>	<b>14.260%</b>	<b>3.964%</b>	<b>3.980%</b>	<b>3.996%</b>	<b>4.011%</b>
<b>Expenses</b>					
Refuse	\$ 4,311,858	\$ 4,466,575	\$ 4,626,843	\$ 4,792,863	\$ 4,964,839
Street	\$ 2,428,034	\$ 2,664,238	\$ 2,923,420	\$ 3,207,815	\$ 3,519,877
Building Maintenance	\$ 153,722	\$ 170,955	\$ 190,121	\$ 211,436	\$ 235,140
Parks and Recreation	\$ 683,887	\$ 683,887	\$ 683,887	\$ 683,887	\$ 683,887
Environmental Maintenance	\$ 215,068	\$ 219,684	\$ 224,398	\$ 229,214	\$ 234,133
Planning	\$ 168,468	\$ 173,522	\$ 178,728	\$ 184,089	\$ 189,612
Code Enforcement	\$ 420,015	\$ 433,140	\$ 446,675	\$ 460,634	\$ 475,029
Engineering	\$ 39,089	\$ 39,089	\$ 39,089	\$ 39,089	\$ 39,089
Other	\$ 550,295	\$ 550,295	\$ 550,295	\$ 550,295	\$ 550,295
ADC Work Release	\$ 268,119	\$ 291,777	\$ 317,523	\$ 345,541	\$ 376,031
<b>Total Expenses</b>	<b>\$ 9,238,555</b>	<b>\$ 9,693,162</b>	<b>\$ 10,180,979</b>	<b>\$ 10,704,863</b>	<b>\$ 11,267,932</b>
<b>% Change from Prior Year</b>	<b>13.19%</b>	<b>4.92%</b>	<b>-94.97%</b>	<b>5.15%</b>	<b>5.26%</b>
<b>Total</b>	<b>\$ (238,815)</b>	<b>\$ (336,669)</b>	<b>\$ (452,083)</b>	<b>\$ (587,230)</b>	<b>\$ (744,508)</b>
<b>% Change from Prior Year</b>	<b>-72.77%</b>	<b>40.97%</b>	<b>34.28%</b>	<b>29.89%</b>	<b>26.78%</b>

## Public Works Fund 2023-2027 Projections







# Community Development Block Grant

## **PROGRAM DESCRIPTION:**

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

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

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

## **PROGRAM FOCUS:**

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



# Community Development Block Grant

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>BUDGET 2022</b>
BEGINNING FUND BALANCE	7,493		1,888	(7,972)
<b>REVENUES</b>				
MISC PERMITS	2,235	0	0	0
FEDERAL GRANTS	375,597	693,264	373,689	629,975
PROGRAM INCOME C/Y	125	1,300	140	0
	<u>377,957</u>	<u>694,564</u>	<u>373,829</u>	<u>629,975</u>

## EXPENDITURES

<b>GRANT ADMINISTRATION</b>	52,016	56,099	53,100	56,099
<b>PUB FACILITIES IMPROVEMENTS</b>	126,010	340,570	183,590	300,974
<b>PUBLIC SERVICE</b>	13,162	25,000	43,000	77,901
<b>ECONOMIC DEVELOPMENT</b>	186,700	149,895	40,000	60,000
<b>HOUSING DEMOLITION</b>	1,759	40,000	40,000	40,000
<b>HOUSING</b>	3,916	83,000	24,000	85,000
<b>TOTAL BUDGET</b>	<b>383,564</b>	<b>694,564</b>	<b>383,689</b>	<b>619,975</b>

GRANT ADMINISTRATION	52,016	56,099	53,100	56,099
PUB FACILITIES IMPROVEMENTS	126,010	340,570	183,590	300,974
PUBLIC SERVICE	13,162	25,000	43,000	77,901
ECONOMIC DEVELOPMENT	186,700	149,895	40,000	60,000
CLEARING AND HOUSING DEMOLITION	1,759	40,000	40,000	40,000
HOUSING	3,916	83,000	24,000	85,000



# OTHER FUNDS



## **Other Funds**

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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

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### **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)

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	<b><i>ACTUAL 2020</i></b>	<b><i>BUDGET 2021</i></b>	<b><i>ESTIMATED 2021</i></b>	<b><i>PROPOSED 2022</i></b>
BEGINNING FUND BALANCE	51,885		68,132	31,476
<b>REVENUES</b>				
46000 FINES & FORFEITURES	16,247	11,000	10,000	10,500
<b>TOTAL</b>	16,247	11,000	10,000	10,500
<b>SUPPLIES</b>				
53020 OPERATING SUPPLIES	0	46,656	46,656	41,976
<b>TOTAL</b>	0	46,656	46,656	41,976
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	16,247		(36,656)	(31,476)
ENDING FUND BALANCE	68,132		31,476	0
FUND BALANCE AS % OF REVENUES				

## Police Funds (209)

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	3,761		10,044	268
<b>REVENUES</b>				
46017 JAIL BOOKING FEE	7,670	6,100	4,600	5,350
46080 PUBLIC INTOX/DWI	1,670	1,800	1,400	1,600
47130 BODY ARMOR GRANT	5,203	20,904	8,700	19,482
<b>TOTAL</b>	14,543	28,804	14,699	26,432
<b>EXPENDITURES</b>				
53021 OPERATING BODY ARMOR GRANT	5,074	20,904	8,700	19,482
53024 OPER PUB INTOX/DWI	0	1,700	1,700	1,700
59101 GENERAL FUND	3,186	14,075	14,075	5,518
<b>TOTAL</b>	8,260	36,679	24,475	26,700
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	6,283		(9,775)	(268)
ENDING FUND BALANCE	10,044		268	0

## Narcotics Self-Sufficiency Fund (210)

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	<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
BEGINNING FUND BALANCE	15		402	(0)
<b>REVENUES</b>				
46000 FINES & FORFEITURES	5,086	5,000	5,000	5,000
<b>TOTAL</b>	5,086	5,000	5,000	5,000
<b>EXPENDITURES</b>				
52085 OTHER FEES	299	275	550	550
58402 NARC GRANT MATCH	4,400	5,064	4,852	4,450
<b>TOTAL</b>	4,699	5,339	5,402	5,000
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	387		(402)	0
ENDING FUND BALANCE	402		(0)	(0)
FUND BALANCE AS % OF REVENUES				

# Domestic Violence Self-Sufficiency Fund (221)

	<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
BEGINNING FUND BALANCE	428		1,508	2,182
<b>REVENUES</b>				
46000 FINES & FORFEITURES	2,832	1,800	3,200	3,200
<b>TOTAL</b>	2,832	1,800	3,200	3,200
<b>EXPENDITURES</b>				
58489 VAWA GRANT MATCH	1,752	2,526	2,526	5,382
<b>TOTAL</b>	1,752	2,526	2,526	5,382
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	1,080		674	(2,182)
ENDING FUND BALANCE	1,508		2,182	0

## Bail Bond Fund (223)

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	<b><i>ACTUAL 2020</i></b>	<b><i>BUDGET 2021</i></b>	<b><i>ESTIMATED 2021</i></b>	<b><i>PROPOSED 2022</i></b>
BEGINNING FUND BALANCE	3,332		1,362	406
<b>REVENUES</b>				
46091 BAIL BOND FEES	4,740	4,800	4,200	4,500
46093 PR BONDS	1,366	1,100	1,100	1,100
<b>TOTAL</b>	6,106	5,900	5,300	5,600
<b>EXPENDITURES</b>				
58550 PARITY SALARY EXPENSE	8,076	6,256	6,256	6,006
<b>TOTAL</b>	8,076	6,256	6,256	6,006
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,970)		(956)	(406)
ENDING FUND BALANCE	1,362		406	(0)



# North Texarkana Redevelopment District #1 (227)

	<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
BEGINNING FUND BALANCE	810,132		946,118	1,070,628
<b>REVENUES</b>				
41000 CURRENT PROPERTY TAX	74,182	109,000	113,000	104,000
41010 DELINQUENT PROP. TAX	61,795	30,000	11,500	12,000
48010 INTEREST EARNED	9	10	10	15
<b>TOTAL</b>	135,986	139,010	124,510	116,015
<b>EXPENDITURES</b>				
54010 CAPITAL PROJECTS	0	0	0	0
<b>TOTAL</b>	0	0	0	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	135,986		124,510	116,015
ENDING FUND BALANCE	946,118		1,070,628	1,186,643

## Public Safety Fund (228)

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	<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
BEGINNING FUND BALANCE	4,547		4,735	3,228
<b>REVENUES</b>				
46000 FINES & FORFEITURES	188	250	150	200
<b>TOTAL</b>	188	250	150	200
<b>EXPENDITURES</b>				
53020 OPERATING SUPPLIES	0	1,657	1,657	3,428
<b>TOTAL</b>	0	1,657	1,657	3,428
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	188		(1,507)	(3,228)
ENDING FUND BALANCE	4,735		3,228	0

# Front Street Project (231)

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	11,860		10,625	9,420
<b>REVENUES</b>				
48206 EVENT PROCEEDS	0	0	0	0
<b>TOTAL</b>	0	0	0	0
<b>EXPENDITURES</b>				
<b>CONTRACTUAL SERVICES</b>	1,235	1,175	1,175	1,270
<b>SUPPLIES</b>	0	8,510	30	8,150
<b>TOTAL BUDGET</b>	<b>1,235</b>	<b>9,685</b>	<b>1,205</b>	<b>9,420</b>
<b>CONTRACTUAL SERVICES</b>				
52060 UTILITY SERVICES	735	675	675	770
52120 RENTAL OF LAND & BUILDING	500	500	500	500
<b>TOTAL</b>	1,235	1,175	1,175	1,270
<b>SUPPLIES</b>				
53020 OPERATING SUPPLIES	0	8,510	30	8,150
<b>TOTAL</b>	0	8,510	30	8,150
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,235)		(1,205)	(9,420)
ENDING FUND BALANCE	10,625		9,420	(0)

# American Rescue Act Fund (233)

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	0		(0)	2,464,052
<b>REVENUES</b>				
47002 AMERICAN RESCUE ACT	0	7,915,767	3,957,884	3,957,884
<b>TOTAL</b>	0	7,915,767	3,957,884	3,957,884
<b>SUPPLIES</b>				
51013 SALARIES - OTHER	0	400,000	0	0
52010 PROFESSIONAL SERVICES	0	791,577	135,803	655,774
54003 MISC STREET PROJECTS	0	2,900,000	0	2,900,000
54008 DRAINAGE IMPROVEMENTS	0	471,273	0	471,273
54259 NIX CREEK DRAINAGE	0	1,724,190	0	1,724,190
58446 REGIONAL AIRPORT	0	1,628,727	972,090	656,637
59101 GENERAL FUND (PREMIUM PAY)	0	0	356,874	0
59201 STREET FUND (PREMIUM PAY)	0	0	29,066	0
<b>TOTAL</b>	0	7,915,767	1,493,833	6,407,874
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(0)		2,464,051	(2,449,990)
ENDING FUND BALANCE	(0)		2,464,052	14,062
FUND BALANCE AS % OF REVENUES				

# Library Fund (601)

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	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	44,447		20,130	20,130
<b>REVENUES</b>				
41000 CURRENT PROPERTY TAX	310,819	312,000	344,000	325,000
41010 DELINQUENT PROPERTY TAX	33,889	35,000	33,000	31,000
47500 STATE GRANTS	72,444	72,000	72,000	72,000
48010 INTEREST EARNED	45	30	40	40
49101 GENERAL FUND	5,000	5,000	5,000	5,000
<b>TOTAL</b>	422,197	424,030	454,040	433,040
<b>EXPENDITURES</b>				
58425 LIBRARY CONTRIBUTION	392,265	352,030	382,040	361,040
58426 LIBRARY CONT-STATE GRT	54,249	72,000	72,000	72,000
<b>TOTAL</b>	446,514	424,030	454,040	433,040
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(24,317)		0	0
ENDING FUND BALANCE	20,130		20,130	20,130
FUND BALANCE AS % OF REVENUES				

# Judges Pension Fund (615)

	<i><b>ACTUAL 2020</b></i>	<i><b>BUDGET 2021</b></i>	<i><b>ESTIMATED 2021</b></i>	<i><b>PROPOSED 2022</b></i>
BEGINNING FUND BALANCE	(68)		1,291	1,016
<b>REVENUES</b>				
46000 FINES & FORFEITURES	3,914	3,914	3,914	3,914
46076 MUN JUD COUNTY CAJF	1,501	1,501	1,501	1,501
<b>TOTAL</b>	5,415	5,415	5,415	5,415
<b>EXPENDITURES</b>				
52085 OTHER FEES	299	275	550	550
59101 GENERAL FUND	3,757	5,140	5,140	5,881
<b>TOTAL</b>	4,056	5,415	5,690	6,431
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	1,359		(275)	(1,016)
ENDING FUND BALANCE	1,291		1,016	(0)

# Court Automation (705)

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	50,645		9,943	(13,559)
<b>REVENUES</b>				
46062 MONTHLY PAYMENT FEE	14,032	14,500	12,300	13,250
48010 INTEREST EARNED	32	50	10	30
41250 SALES & USE TAX REFUND	0	0	145	0
<b>TOTAL</b>	14,064	14,550	12,455	13,280
<b>EXPENDITURES</b>				
<b>CONTRACTUAL SERVICES</b>	10,872	3,445	22,000	0
<b>SUPPLIES</b>	42,495	20,000	12,600	0
<b>OTHER</b>	1,399	1,400	1,357	1,400
<b>TOTAL BUDGET</b>	<b>54,766</b>	<b>24,845</b>	<b>35,957</b>	<b>1,400</b>
<b>CONTRACTUAL SERVICES</b>				
52020 DATA PROCESSING	6,475	3,445	22,000	0
52070 COMMUNICATIONS	4,397	0	0	0
<b>TOTAL</b>	10,872	3,445	22,000	0
<b>SUPPLIES</b>				
52180 MAINTENANCE MACH/EQUIP	19,075	20,000	12,000	0
53020 OPERATING SUPPLIES	23,420	0	600	0
<b>TOTAL</b>	42,495	20,000	12,600	0
<b>OTHER</b>				
52085 OTHER FEES	1,399	1,400	1,357	1,400
<b>TOTAL</b>	1,399	1,400	1,357	1,400
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(40,702)		(23,502)	11,880
ENDING FUND BALANCE	9,943		(13,559)	(1,678)

# 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

	<b>ACTUAL 2020</b>	<b>BUDGET 2021</b>	<b>ESTIMATED 2021</b>	<b>PROPOSED 2022</b>
BEGINNING FUND BALANCE	94,979		101,179	701,400
<b>REVENUES</b>				
41120 RESTAURANT TAXES	474,529	452,000	584,000	498,000
41121 ADDL RESTAURANT TAXES	474,525	452,000	584,000	498,000
41130 HOTEL/MOTEL TAXES	62,732	81,000	95,000	93,000
41131 ADDL HOTEL/MOTEL TAXES	128,770	162,000	190,000	186,000
46019 PENALTIES	0	0	3,380	0
47001 CARES ACT FUNDING	16,245	0	0	0
48010 INTEREST EARNED	325	400	280	350
<b>TOTAL</b>	<b>1,157,126</b>	<b>1,147,400</b>	<b>1,456,660</b>	<b>1,275,350</b>
<b>EXPENDITURES</b>				
52011 LEGAL SERVICES	0	0	12,635	0
52090 ADVERTISING & PUBLICITY	105,175	175,825	163,025	140,500
52150 MAINTENANCE LAND & BUILDING	25,263	0	0	0
52180 MAINTENANCE MACH/EQUIP	2,955	0	0	0
52300 EVENTS	376	0	0	0
53060 MINOR TOOLS & EQUIP	49,899	0	0	0
54303 TEXARKANA REC CENTER	0	55,973	55,973	25,000
54503 PARK EQUIPMENT	6,994	0	0	200,300
58428 FOUR STATE FAIR PROJECT	100,499	30,001	30,001	15,300
58432 CHAMBER OF COMMERCE	12,915	335	335	15,400
58433 MUSEUM	3,250	0	0	4,800
58434 TRAHC	11,250	0	0	0
58437 BASEBALL ASSOCIATION	79,468	55,032	55,032	117,000
58455 WELCOME CENTER	3,781	0	0	3,950
58457 MAIN STREET TEXARKANA	9,000	0	0	13,800
58464 PARTNERSHIP FOR THE PATHWAY	6,000	0	0	7,000
58466 FINANCE ADMINISTRATION	45,000	45,000	45,000	50,000
58487 CONVENTION CENTER	234,286	150,000	150,000	150,000
58494 ANTIQUE AUTO CLUB	9,206	4,200	4,200	0
58498 TEXARKANA SYMPHONY ORCHESTRA	10,500	0	0	0
58538 CITY BEAUTIFUL COMMISSION	13,786	4,714	4,714	12,300
58541 HOLIDAY SPRINGS WATER PARK	250,000	250,000	250,000	250,000
58544 LIVE UNITED BOWL	0	21,750	21,750	21,300
58553 TEXARKANA ARTS & HISTORIC DISTRICT	2,980	27,020	27,020	7,000
58555 1894, LLC.	539	0	0	1,800
58569 ULTIMATE CHALLENGE PRODUCTIONS	5,750	0	0	7,500
58576 HERITAGE HEART & ART	1,100	0	0	1,000
58578 MARINE CORPS LEAGUE #1149	500	750	750	0
58579 AR BASSMASTER HIGH SCHOOL SERIES	1,000	0	0	0
58581 BUFFALO SOLDIERS MOTORCYCLE CLUB	3,500	0	0	0
58582 TRADE DAYS	371	754	754	0
58583 HEALTHCARE EXPRESS MARDIGRAS	6,250	0	0	0
59201 PARKS SUPER SALARY/FRINGE	80,563	83,724	83,724	88,467
59201 ADC WORKERS	68,770	92,940	92,940	92,940
HEART FOR ARTS	0	0	0	1,000

## Advertising & Promotion Fund

	<b><i>ACTUAL</i></b> <b><i>2020</i></b>	<b><i>BUDGET</i></b> <b><i>2021</i></b>	<b><i>ESTIMATED</i></b> <b><i>2021</i></b>	<b><i>PROPOSED</i></b> <b><i>2022</i></b>
SCHOLARS	0	0	0	2,400
PF 16	0	0	0	4,500
<b>TOTAL</b>	1,150,926	998,018	997,853	1,233,257
NET PROFIT / (LOSS)	6,200		458,807	42,093
REALLOCATION OF RESTRICTED RESERVES			141,414	170,167
ENDING FUND BALANCE	101,179		701,400	913,660



**TWU**

**TEXARKANA WATER UTILITIES**  
**ARKANSAS REVENUE FUND**

*Contains Interfund Transfers*

	<b>Actual FY 2020</b>	<b>Proposed FY 2021</b>	<b>Revised FY 2021</b>	<b>Proposed FY 2022</b>
<b>BEGINNING BALANCE</b>	<b>2,099,006</b>	<b>1,501,092</b>	<b>1,722,118</b>	<b>1,826,106</b>
<b>REVENUE</b>				
Water and Sewer Sales	7,800,629	9,468,882	7,760,686	9,658,260
Water Connection Fees	3,200	3,650	3,500	3,750
Service Charge	252,497	387,965	189,478	437,836
Wholesale Water Sales	57,800	57,100	64,030	65,950
<b>Total Sales and Fees</b>	<b>8,114,126</b>	<b>9,917,597</b>	<b>8,017,694</b>	<b>10,165,796</b>
Texas Share 1998 Debt Service	92,265	0	0	0
Texas Share 1998-B Debt Service	16,883	0	0	0
Texas Share 2007 Refunding	416,205	426,304	417,531	422,299
TX Share North Texarkana Operations	86,969	105,146	80,106	101,847
TX Share Millwood Operations	1,004,975	705,454	630,847	495,225
UN Share Millwood Operations	42,646	15,470	26,167	15,136
MN Share Millwood Operations	12,446	3,975	6,688	4,401
<b>Total Transfers In</b>	<b>1,672,389</b>	<b>1,256,349</b>	<b>1,161,339</b>	<b>1,038,908</b>
Interest Income	53,690	26,141	22,198	37,944
Miscellaneous Income	550,345	405,036	378,712	473,033
<b>Total Other</b>	<b>604,035</b>	<b>431,177</b>	<b>400,910</b>	<b>510,977</b>
<b>TOTAL REVENUES</b>	<b>10,390,550</b>	<b>11,605,123</b>	<b>9,579,942</b>	<b>11,715,681</b>
<b>TOTAL FUNDS AVAILABLE</b>	<b>12,489,556</b>	<b>13,106,215</b>	<b>11,302,060</b>	<b>13,541,787</b>
<b>EXPENDITURES</b>				
Total Operating Expenses	6,955,387	7,412,900	7,026,437	7,928,351
Share in LTWSC Operations	550,722	700,167	670,188	827,166
<b>Total Operating</b>	<b>7,506,108</b>	<b>8,113,067</b>	<b>7,696,625</b>	<b>8,755,517</b>
Bond Fund 1998	291,989	0	23	0
Bond Fund 1998-B	53,428	0	4	0
Bond Fund 2001	68,096	68,155	68,388	68,390
Bond Fund 2004B	122,785	122,811	123,304	120,488
Bond Fund 2007 Refunding	718,909	708,247	721,201	722,214
<b>Total AR Debt Service</b>	<b>1,255,207</b>	<b>899,213</b>	<b>912,920</b>	<b>911,092</b>
Millwood Water Rights Fund	541,522	541,522	541,522	541,522

Millwood Depreciation Fund	55,170	55,290	55,290	202,087
North Texarkana WWTP Depr. Fund	12,200	12,200	12,200	48,800
Equipment Acquisition Fund	165,510	92,150	92,150	271,040
Technology Fund	257,460	210,102	210,102	251,680
Personnel Policy	20,000	100,000	100,000	100,000
Capital Improvement Fund	150,000	250,000	250,000	375,000
Infrastructure Fund	263,016	266,112	266,112	295,833
Compost Fund	36,780	0	0	38,720
LTWSC Capital Imp. Fund	153,120	222,678	222,678	170,182
SR WWTP Depreciation Fund	106,513	92,150	92,150	106,480
Transfer to Gen. Fund (In Lieu of Tax)	153,481	180,280	170,920	181,280
Transfer to General Fund	88,750	228,000	15,000	15,000
Other (Including Legal)	2,600	17,345	5,000	10,000
Total Other	<b>2,006,122</b>	<b>2,267,829</b>	<b>2,033,124</b>	<b>2,607,624</b>
<b>TOTAL EXPENDITURES</b>	<b>10,767,437</b>	<b>11,280,109</b>	<b>10,642,669</b>	<b>12,274,233</b>
<b>ENDING BALANCE</b>	<b>1,722,118</b>	<b>1,826,106</b>	<b>659,391</b>	<b>1,267,554</b>



**TEXARKANA WATER UTILITIES**
**Arkansas Capital Improvement Fund**

		<b>Actual FY 2020</b>	<b>Proposed FY 2021</b>	<b>Revised FY 2021</b>	<b>Proposed FY 2022</b>
<b>BEGINNING BALANCE</b>		<b>211,603</b>	<b>198,030</b>	<b>199,751</b>	<b>243,670</b>
<b>REVENUE</b>					
Transfers from Revenue Fund	61-994-941211	150,000	250,000	250,000	375,000
Additional Transfers from Revenue- Inventory	61-994-941211	0	0	0	0
Interest Income	61-911-611116	0	0	0	0
Pro-rata Income - Cust	61-991-911215	1,780	1,680	1,760	1,680
Plans/ Permits	61-080-481119	0	250	0	0
<b>TOTAL REVENUE</b>		<b>151,780</b>	<b>251,930</b>	<b>251,760</b>	<b>376,680</b>
<b>TOTAL FUNDS AVAILABLE</b>		<b>363,383</b>	<b>449,960</b>	<b>451,511</b>	<b>620,350</b>
<div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div style="width: 45%;"> <p>Water Projects --&gt; 61-000-135111 + Proj No.</p> <p>Sewer Projects --&gt; 61-000-135131 + Proj No.</p> <p>Equipment --&gt; 61-000-135151 + Proj No.</p> </div> <div style="width: 5%; text-align: center;"> <p>↓</p> <p>↓</p> <p>↓</p> </div> <div style="width: 50%;"> <p><b>EXPENDITURES</b></p> <p>Transfer to City Gen Fund-Oper-Cap Impr</p> <p>Lavender Ln 6" Water Main Replacemt-Emergency</p> <p>Lakewood Softstart #3 Pump</p> <p>Sewer System Improvements- 2019</p> <p>Water System Improvements- 2020</p> <p>Loop Dead End Mains- 2020</p> <p>Chlorine Conversion Project 2020</p> <p>Front St 8" Water Extension</p> <p>Emergency 36" WL Repair-N. Stateline</p> <p>Locust Street Water Line Looping</p> <p>Sewer System Improvements- 2020</p> <p>Sanderson Lane Sewer Extension</p> <p>3907 Sanderson Ln. Sewer Extension</p> <p>E.35th/Sanderson Valve Repl</p> <p>N. Sanderson Ln. Swr Extension</p> <p>Hwy 82 Sewer Extension</p> <p>Chlorine Conversion Project 2021</p> <p>Water System Improvements- 2021</p> <p>Sewer System Improvements- 2021</p> <p>Loop Dead End Mains- 2021</p> <p>College Hill Tank Overflow Repair</p> <p>AR Share of Rate Study</p> <p>AR Blvd. Tank Overflow Repair</p> <p>Lakewood Standpipe Overflow Repair</p> <p>Chlorine Conversion Project 2022</p> <p>Water System Improvements- 2022</p> <p>Sewer System Improvements- 2022</p> <p>Loop Dead End Mains- 2022</p> <p>Tennessee Rd Sewer Extension (Pro-rata)</p> </div> </div>					
	A121926	81,456			
	A121928	8,412			
	A121940	112			
	A122020	13,176			
	A122021	0			
	A122022	7,099			
	A122023	15,633			
	A122028	3,785			
	A122029	16,233			
	A122040	5,065			
	A122041	1,586		56,923	
	A122043	11,074			
	A122123			197	
	A122144		56,721	56,721	
	A122141		145,000		145,000
	A122124		34,000	34,000	
	A122120		30,000		30,000
	A122140		50,000		50,000
	A122125		75,000		75,000
	A122126		30,000	30,000	
	A122127		28,000		28,000
	A122128			15,000	
	A122129			15,000	
					35,000
					30,000
					50,000
					75,000
					100,000
<b>TOTAL EXPENDITURES</b>		<b>163,631</b>	<b>448,721</b>	<b>207,841</b>	<b>618,000</b>
<b>ENDING BALANCE</b>		<b>199,751</b>	<b>1,239</b>	<b>243,670</b>	<b>2,350</b>

# STATISTICAL SECTION

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## 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 29,901. 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
2011	29,919	36.2	609,300,435	20,365	7.5%
2012	30,117	36.2	644,383,332	21,396	6.2%
2013	30,049	36.5	627,122,630	20,870	6.2%
2014	29,972	35.9	643,408,924	21,467	5.3%
2015	30,015	37.2	643,881,780	21,452	5.5%
2016	30,127	37.3	642,247,386	21,318	3.9%
2017	30,155	37.6	642,572,895	21,309	3.7%
2018	30,120	38.5	666,917,040	22,142	3.6%
2019	30,104	38.8	712,591,784	23,671	3.6%
2020	29,901	39.5	723,095,883	24,183	6.1%

PRINCIPAL EMPLOYERS, METROPOLITAN STATISTICAL AREA (MSA) TEXARKANA, ARKANSAS AND TEXARKANA, TEXAS						
EMPLOYER	2020			2011		
	EMPLOYEES	RANK	% OF TOTAL MSA	EMPLOYEES	RANK	% OF TOTAL MSA
Red River Army Depot & Tenants	3,887	1	6.76%	5,500	1	9.53%
Christus St. Michael Health System	2,400	2	4.17%	2,055	2	3.56%
Cooper Tire & Rubber Co.	1,744	3	3.03%	1,700	3	2.95%
Southern Refrigerated Transport	1,235	5	2.15%	750	9	1.30%
Texarkana, Texas ISD	1,200	5	2.09%	1,100	4	1.91%
Graphic Packaging	840	6	1.46%			
Domtar, Inc.	700	7	1.22%	940	5	1.63%
Harte-Hanks	695	8	1.21%			
Wadley Regional Medical	672	9	1.17%	778	7	1.35%
AECOM/URS	645	10	1.12%			
Wal-Mart/Sam's				1,100	4	1.91%
Texarkana, Arkansas ISD				785	6	1.36%
International Paper				777	8	1.35%
City of Texarkana, Texas				600	10	1.04%

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

# STATISTICAL SECTION

Principal Property Taxpayers 2020			
Taxpayer	Rank	2020 Assessed Valuation	Percentage of Total Assessed Valuation
Performance Proppants	1	\$13,811,730	3.28%
Union Pacific System	2	\$13,569,370	3.23%
Southwestern Electric Power Co.	3	\$13,309,650	3.17%
Southwest Ark Electric Co-op	4	\$11,980,650	2.85%
Cooper Tire & Rubber Co. – Plant	5	\$6,367,740	1.51%
Southwest Arkansas Telephone Co-op	6	\$4,648,080	1.11%
Goldcrest Farms LLC.	7	\$4,267,942	1.01%
The Links at Texarkana	8	\$4,033,414	0.96%
Valor Telecommunications TX LP	9	\$3,790,000	0.90%
Tyson Foods Inc.	10	\$3,596,527	0.86%

CAPITAL ASSET STATISTICS BY FUNCTION						
Function/Program	2015	2016	2017	2018	2019	2020
Public Safety						
Police						
Stations	2	2	2	2	2	2
Total Units	117	117	96	96	83	84
Fire						
Stations	5	5	5	5	5	5
Public Works						
Streets (miles)	252	253	253	253	253	253
Recreation						
Number of parks	24	24	24	24	24	24
Acres	296.3	296.3	311	311	311	311
Pools	1	1	1	1	1	1
Ball Fields	15	15	16	16	16	16
Tennis Courts:						
Lighted	3	3	4	4	4	4
Unlighted	1	1	1	1	1	1
Community centers	4	4	4	4	4	4
Soccer fields	1	1	1	1	1	1
Walking/biking trails (miles)	13.91	13.91	13.91	13.91	13.91	15.91
Utilities						
Plant capacity (million-gallon average per day)	15	15	15	15	15	15
Water mains (miles)	407	412	405	405	408	408
Number of water meters	10,154	10,169	10,155	10,152	10,168	11,361
Sewer mains (miles)	216	233	218	218	219	218
Number of fire hydrants	1,469	1,409	1,447	1,482	1,486	1,507
Number of Mandeville water meters	316	315	315	314	316	320
Number of Union water meters	1,231	1,246	1,252	1,274	1,265	1,285

# STATISTICAL SECTION

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<b>Assessed and Appraised Value of Taxable Property</b>	
<b>Year 2021</b>	<b>Tax Roll Year 2020</b>
Real Property Assessed Value	\$285,596,754
Personal Property Assessed Value	\$134,921,440
Total Property Assessed Value	\$420,518,194
Total Tax Levy	\$4,415,441
Tax Rate (per \$100 of assessed value)	0.1050
<b>Tax Distribution</b>	
General Fund	\$2,056,437
Debt Service	\$1,028,219
Firemen's Pension	\$411,287
Policemen's Pension	\$411,287
Library Fund	\$411,287
TIF District	\$96,924

# GLOSSARY OF KEY BUDGET ITEMS

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**A & P** – Advertising and Promotion Fund.

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

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

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

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

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

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

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

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

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

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

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

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

**DWI** – Driving while intoxicated.

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

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

# GLOSSARY OF KEY BUDGET ITEMS

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**Discretionary Funds** – Funds managed on a discretionary basis.

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

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

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

**FASB** – Financial Accounting Standards Board.

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

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

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

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

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

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

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

**GASB** – Governmental Accounting Standards Board.

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

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

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

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

# GLOSSARY OF KEY BUDGET ITEMS

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

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

**LMI Residents** – Low to Moderate Income

**LMT Residents** – Low to Moderate Tenant

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

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

**O & M** – Operations and management.

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

**Parity** – General: Equality or essential equivalence.

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

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

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

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

**PW** – Public Works.

**Recycling** – To reprocess or use again.

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

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

# GLOSSARY OF KEY BUDGET ITEMS

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**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.