

Annual



Budget

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Message from the City Manager, Dr. Kenny Haskin

November 2, 2020

Year after year, the budget process continues to be an emotional situation for myself, City staff, and the Board of Directors. We all want to provide top shelf service to the citizens of this community while working on a limited budget. In 2020 the City was faced with much uncertainty with the COVID 19 pandemic and proved to be a pivotable point for the City. I am very optimistic about the future of Texarkana, Arkansas and excited about the things we will be able to accomplish in 2021.

Over the past five years, the City has operated in a conservative, responsible manner. For example, the City moved to levelize the Bi-State contribution in an effort to control costs. Any increases greater than 15% would come directly from fund balance and any increase less than 15% would be set aside in a restricted reserve to be used toward future year contributions. A collective effort with the Police Department has allowed the City to allocate approximately \$394,000 to the Bi-State restricted reserve in 2019, \$302,000 in 2020, and an additional \$138,000 in 2021. The Bi-State contribution is budgeted at an all-time low of \$307,000. This can primarily be contributed to efforts to limit the number of inmates held at the Bi-State jail over the last five years and the move to transfer inmate housing from the Bi-State Justice Center to the Miller County Jail. This move will save the City \$138,000 in 2021. The City has been very cautious when issuing debt, which has allowed us to be able to finance a new Animal Shelter and rehabilitate the old Boys and Girls Club. We expect for both of these projects to be complete in the very near future.

In terms of the economy, Texarkana has been very fortunate in comparison to the rest of the nation. Sales and other taxes are the City's largest source of revenue and account for 56% of the City's General Fund proposed revenue for 2021. Even through the uncertain times the nation has faced during the COVID-19 pandemic, the City has seen an increase in sales tax collections due to increased sale of commodities and remittance of sales tax from online businesses. In 2021, we are budgeting a 2% increase in sales tax collections. The City's second largest revenue source is franchise fees which account for 13% of the City's General Fund proposed revenue for 2021. In 2020, the City experienced a 1.7% increase in franchise fee collections. This is very optimistic considering the state has issued a temporary suspension of disconnection due to non-payment. Per a SWEPCO representative, electric franchise receipts are greatly affected by the weather. The price of natural gas continues to be volatile and the weather will continue to affect usage. Because franchise fee receipts are based on gross sales, our franchise fee collections will directly reflect these changes. The City's third largest source of revenue is general property taxes which account for 12% of General Fund proposed revenue in 2021. In 2020, the City experienced a 13% decrease in collections. General property taxes are historically a stable source of revenue with an average 2% increase annually. This decline can certainly be attributed to the COVID-19 pandemic. We are optimistic that we will see the normal 2% increase in 2021, if not greater.

Even in the face of uncertainty and adversity, the City's economy continues to prevail. Cities across the state of Arkansas are facing the same level of uncertainty and it has forced layoffs and reductions in operating expenditures. The City's ability to operate in a conservative manner over the past five years has paid off. It is important to remember that personnel costs still make up 68.4% of the budget.

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 2021, the City is estimated to have a fund balance of \$3.9 million, which is equivalent to 67 days of expenditures. A five-year history of General Fund balance usage, both restricted and unrestricted, is as follows:

- 2020 (\$2,196,033)
- 2019 \$1,492,316
- 2018 \$1,662,145
- 2017 \$13,317
- 2016 (\$239,447)

The 2021 General Fund budget presented shows expenditures to exceed revenues by approximately \$1,600,000. Of which, approximately \$5,000 will be allocated from the Fireworks Permit restricted reserve. In 2021, approximately 81% 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, E911 payments, and inmate housing.

For the first time in recent history of this City, each department was not asked to make additional cuts from their 2021 budget requests. Departments were able to receive one-time capital requests that would normally be purchased with bond proceeds.

Several things were accomplished during the development of the 2021 budget. Please see highlights below:

- No General Fund departments were required to cut expenditures
- 2.5% COLA for all employees
- Additional personnel
 - \$50,000 for 1 new kennel tech and to transfer 1 part-time kennel tech to full-time for the Animal Shelter
 - \$81,000 for 2 new equipment operators for the Street Department
- Capital Outlay
 - Finance Department
 - \$12,500 for a new Copier
 - Police
 - \$15,000 for 12 desktop computers
 - \$100,000 for 5 camera systems and additional body cameras
 - \$250,000 for 5 fully equipped, including graphics, Ford Explorers (Hybrid)
 - Fire
 - \$35,000 for hydraulic rescue tools
 - \$21,000 for HVAC unit

- \$12,000 for commercial washer
- \$45,000 for staff cars
- \$400,000 for pumper truck
- \$125,000 for brush truck
- Animal Shelter
 - \$75,931 for fully equipped ACO truck
- Agencies
 - \$750,000 for drainage improvements
 - \$232,000 for economic development

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

Kenny Haskin, City Manager

A handwritten signature in black ink, appearing to be 'KH', located below the typed name of the City Manager.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Texarkana
Arkansas**

For the Fiscal Year Beginning

January 1, 2020

Christopher P. Morill

Executive Director



City Manager's 2021-2025

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

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

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

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

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

3) Provide persistent situation awareness of economic development opportunities

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

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

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

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

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

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

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

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

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

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



2021 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 expenditures of employee turnover.
- E. The budget will provide sufficient funding to cover annual debt retirement costs. The Board of Directors shall be fully informed if sufficient funds are not allocated in the current budget.
- F. Maintenance of infrastructure and other capital items will be an expenditure priority. New spending programs will not be funded by deferring capital maintenance.

Debt Policy

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

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

Cash Management

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

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

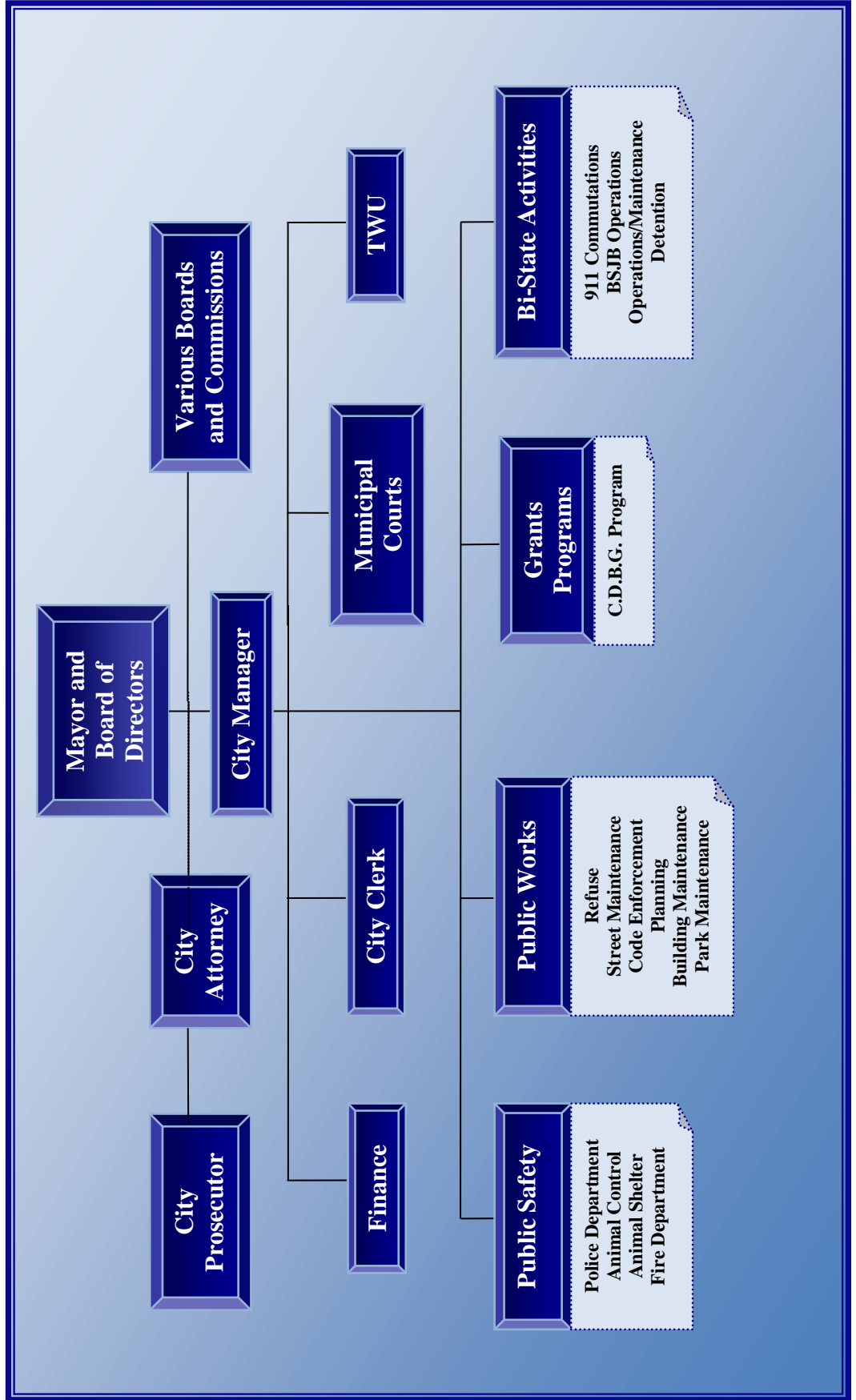
Accounting, Auditing, Budgeting, & Financial Reporting Policy

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

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



CITY OF TEXARKANA, ARKANSAS ORGANIZATIONAL CHART



BUDGET PROCESS

BUDGET PROCESS

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

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

July 2020

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 2020

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

September 2020

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

October 2020

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

BUDGET PROCESS

November 2020

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

December 2020

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

January 2020

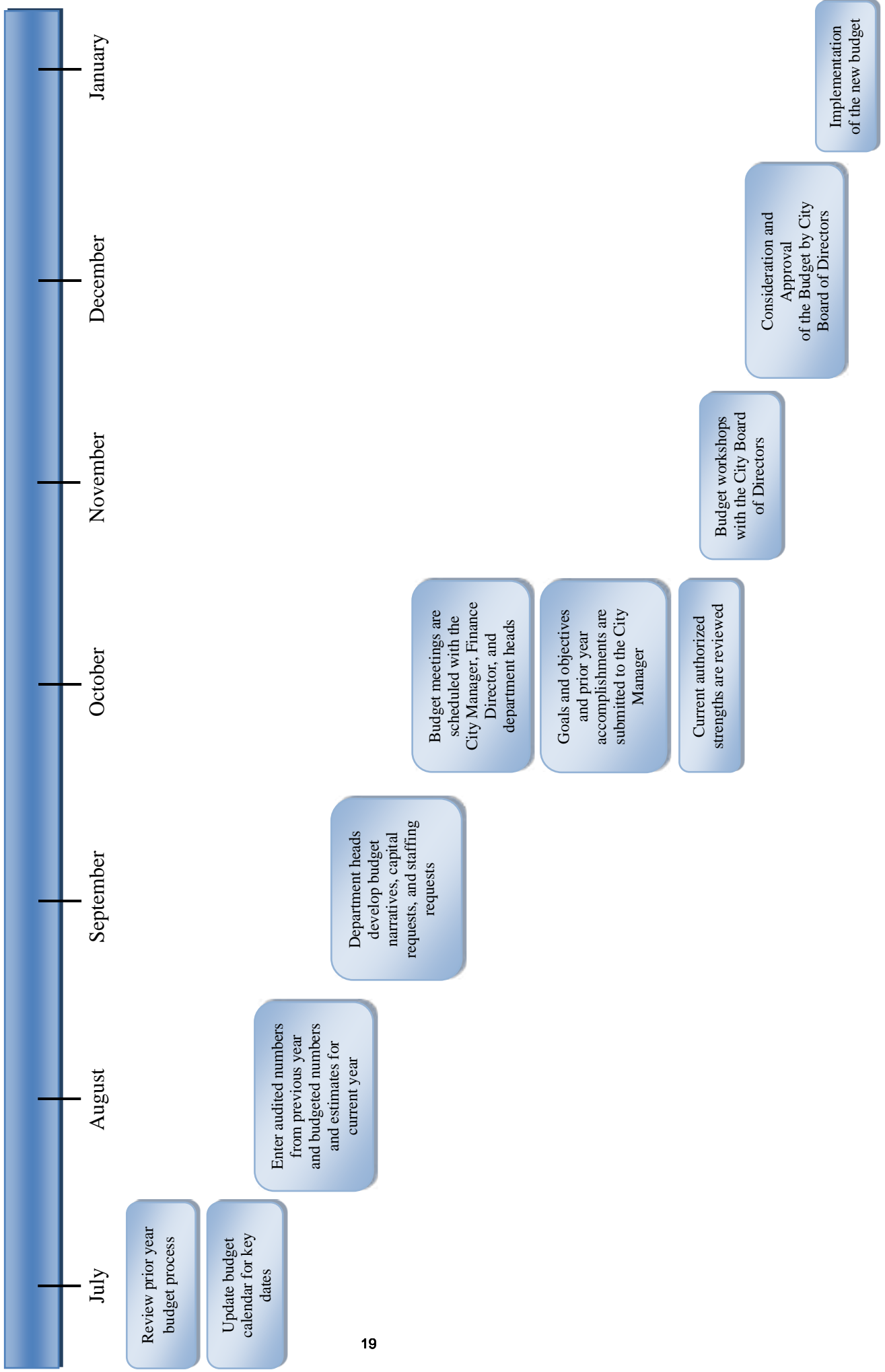
The new budget goes into effect and departments carry out their operations according to the budget. Monthly financial statements are prepared and provided with departmental reports to the Mayor and Board of Directors.

Budget Amendments

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

CITY OF TEXARKANA, ARKANSAS

THE 2021 BUDGET PROCESS



Summary of Revenues & Expenditures

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
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REVENUES

GENERAL FUND	\$ 20,517,848	\$ 19,542,688	\$ 19,518,303	\$ 21,180,782
PUBLIC WORKS FUND	7,982,821	8,117,319	8,298,739	8,896,868
CDBG	321,539	1,362,169	522,628	694,564
OTHER FUNDS	737,649	611,656	595,428	635,761
A & P FUND	1,270,010	1,284,400	1,082,300	1,147,400
APPROPRIATED FUND BALANCE	0	0	0	0
TOTAL REVENUES	\$ 30,829,866	\$ 30,918,232	\$ 30,017,398	\$ 32,555,375

EXPENDITURES

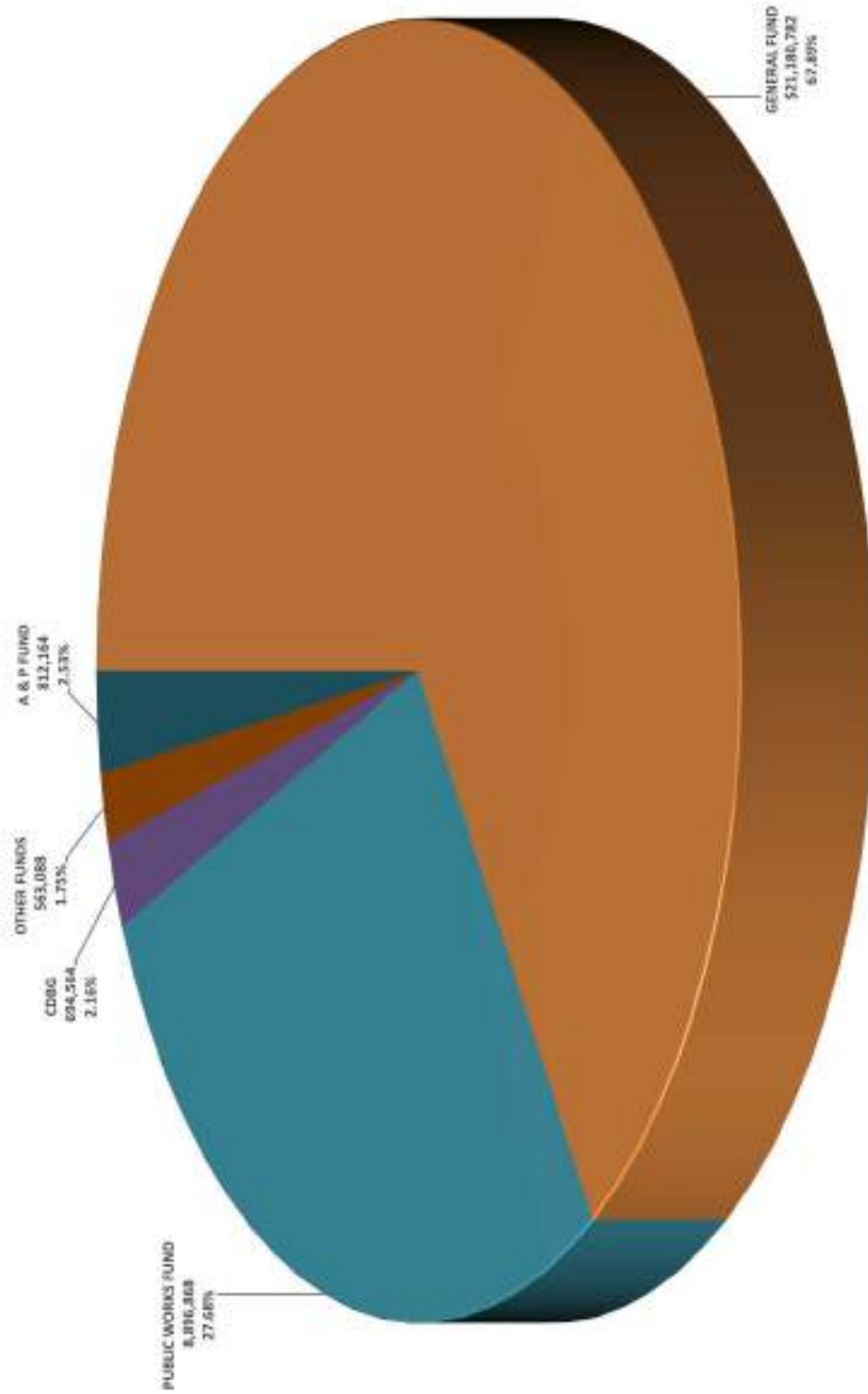
GENERAL FUND	\$ 19,025,532	\$ 21,230,745	\$ 21,714,336	\$ 21,180,782
PUBLIC WORKS FUND	7,872,491	9,231,768	8,817,841	8,896,868
CDBG	313,167	1,362,169	526,258	694,564
OTHER FUNDS	534,468	547,916	532,485	563,088
A & P FUND	1,236,998	1,371,697	1,335,903	812,164
APPROPRIATED FUND BALANCE	0	0	0	407,909
TOTAL EXPENDITURES	\$ 28,982,655	\$ 33,744,295	\$ 32,926,823	\$ 32,555,375

NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	1,847,212	(2,909,424)	0
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*Bi-State Justice Building Operating Fund is not included and not yet adopted by all three entities

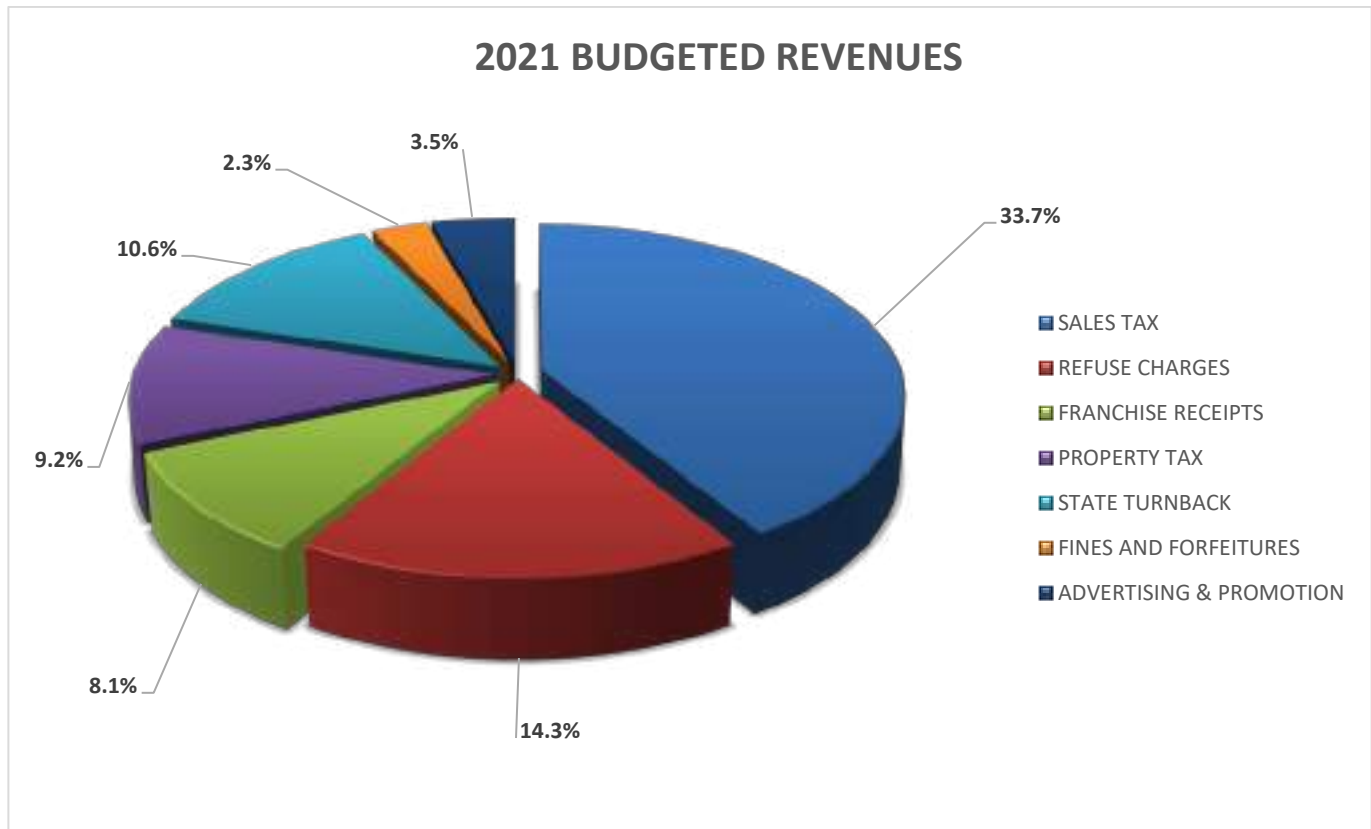
*Texarkana Water Utilities budget is not yet adopted by the Texarkana Arkansas Board of Directors

City-Wide Summary of Expenditures - FY 2021



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 sales tax. The following pie chart shows the major revenues for the City. The table following the pie chart shows each revenue source that exceeds \$1,000,000, the percentage of the total, the cumulative total, and the cumulative percentage of total. We have also included the revenue for fines and forfeitures totaling \$754,565. The last row in the table is a total of all other revenues, each of which is less than \$1,000,000. As shown, this entire group makes up 10.8% of the total figure.



	2021 BUDGET	% OF TOTAL	CUMULATIVE AMOUNT	CUMULATIVE % OF TOTAL
SALES TAX	10,964,000	33.7%	10,964,000	33.7%
REFUSE CHARGES	4,660,000	14.3%	15,624,000	48.0%
FRANCHISE RECEIPTS	2,633,000	8.1%	18,257,000	56.1%
PROPERTY TAX	2,995,003	9.2%	21,252,003	65.3%
STATE TURNBACK	3,462,638	10.6%	24,714,641	75.9%
FINES AND FORFEITURES	754,565	2.3%	25,469,206	78.2%
ADVERTISING & PROMOTION	1,147,400	3.5%	26,616,606	81.8%
SUBTOTAL	26,616,606	81.8%		
ALL OTHER REVENUE	5,938,769	18.2%	5,938,769	18.2%
TOTAL REVENUE	32,555,375	100.0%	32,555,375	100.0%

MAJOR REVENUES AND EXPENDITURES

The next table shows the same revenue sources, but in addition to the 2021 budget amounts, it shows, in the same order, the corresponding figures for 2019 actual and 2020 estimated budget. Following the table are comments on the 2021 major revenue sources.

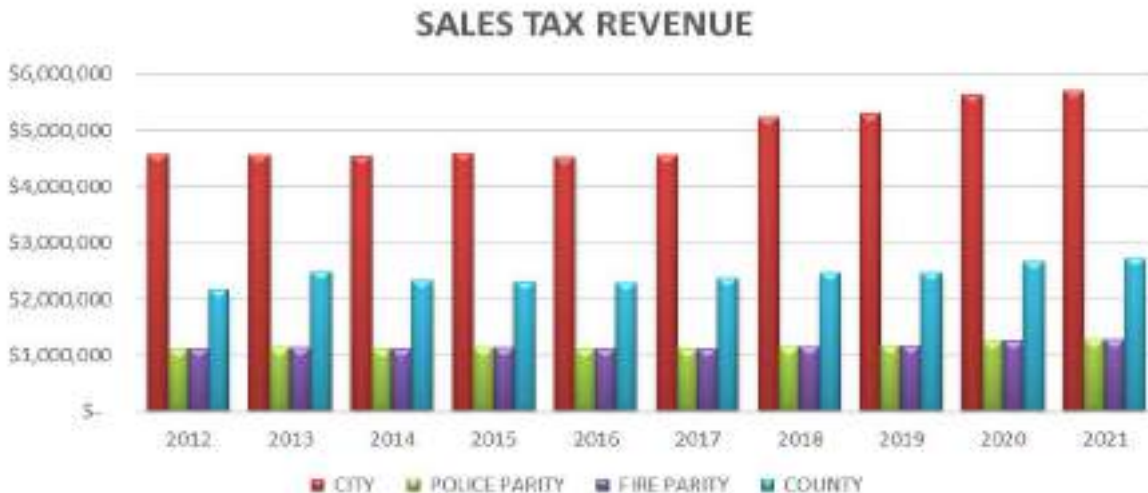
	2019 ACTUAL	2020 ESTIMATED	2021 BUDGET	CHANGE	PERCENT
SALES TAX	\$ 10,092,354	\$ 10,795,000	\$ 10,964,000	\$ 169,000	1.6%
REFUSE CHARGES	\$ 4,453,224	\$ 4,565,000	\$ 4,660,000	\$ 95,000	2.1%
FRANCHISE RECEIPTS	\$ 2,573,825	\$ 2,618,000	\$ 2,633,000	\$ 15,000	0.6%
PROPERTY TAX	\$ 3,420,464	\$ 2,904,600	\$ 2,995,003	\$ 90,403	3.1%
STATE TURNBACK	\$ 3,349,723	\$ 3,407,847	\$ 3,462,638	\$ 54,791	1.6%
FINES AND FORFEITURES	\$ 885,761	\$ 707,015	\$ 754,565	\$ 47,550	6.7%
ADVERTISING & PROMOTION	\$ 1,270,010	\$ 1,082,300	\$ 1,147,400	\$ 65,100	6.0%
SUBTOTAL	\$ 26,045,360	\$ 26,079,762	\$ 26,616,606	\$ 536,844	2.1%
ALL OTHER REVENUE	\$ 4,784,506	\$ 3,937,636	\$ 5,938,769	\$ 2,001,133	50.8%
TOTAL REVENUE	\$ 30,829,866	\$ 30,017,398	\$ 32,555,375	\$ 2,537,977	8.5%

Texarkana Water Utilities (TWU) - \$0: 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. The Texarkana Water Utilities has not been approved by the Texarkana, Arkansas Board of Directors.

Sales Taxes - \$10,964,000: 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 2021, the City has budgeted for \$5,703,000 in city sales tax revenue, \$1,266,000 in police parity sales tax revenue, \$1,266,000 in fire parity sales tax revenue, and \$2,729,000 in county sales tax revenue.

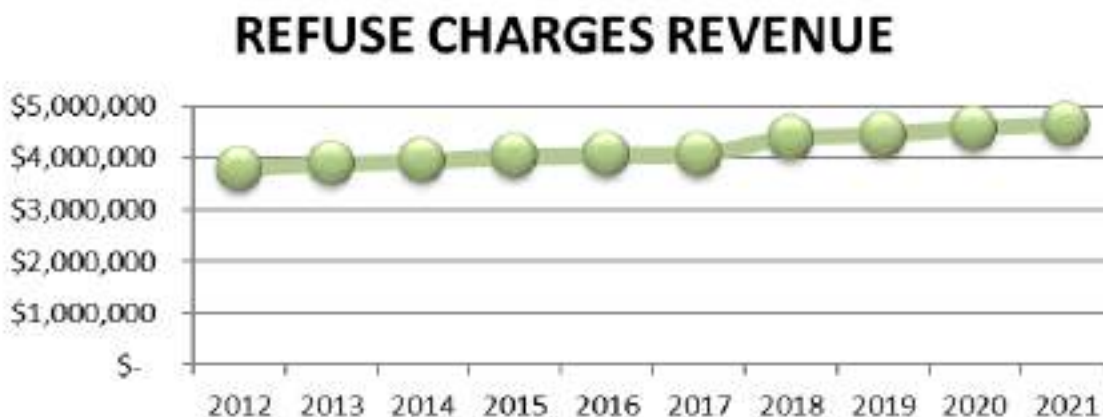
The two percent city sales tax, the quarter percent police parity sales tax, and the quarter percent fire parity sales tax has not changed since 2008. The sales taxes are collected by vendors and remitted to the State of Arkansas on a monthly basis, along with the state sales tax. The State then makes a distribution to the City's General Fund. The timing of the receipt of the tax payment is two months behind the time it is originally collected by the vendor. There is a 1.6% increase in sales tax revenue for the 2021 proposed budget.

MAJOR REVENUES AND EXPENDITURES



Refuse Charges - \$4,660,000: The City handles its own solid waste collection through licensed garbage collectors who contract with the City and are assigned a specific territory from which to collect residential garbage and yard waste. Each household is charged \$20.92 per month. This amount pays for the collection and disposal of garbage from each household. The refuse utility bill breakdown is as follows: \$10.62 for the cost of pick up and hauling, \$2.54 for residential landfill charges, \$0.15 for shop landfill charges, \$0.26 for uncollectable, \$3.25 for the general fund, \$3.10 for the street fund, and \$1.00 for Texarkana Water Utilities residential payment collection.

Commercial establishments may hire their own hauler from those licensed by the City and it will be billed along with water and sewer from Texarkana Water Utilities. Commercial collection rates are established by the City. A 2.1% increase in refuse charges revenue is budgeted for year 2021 proposed budget.



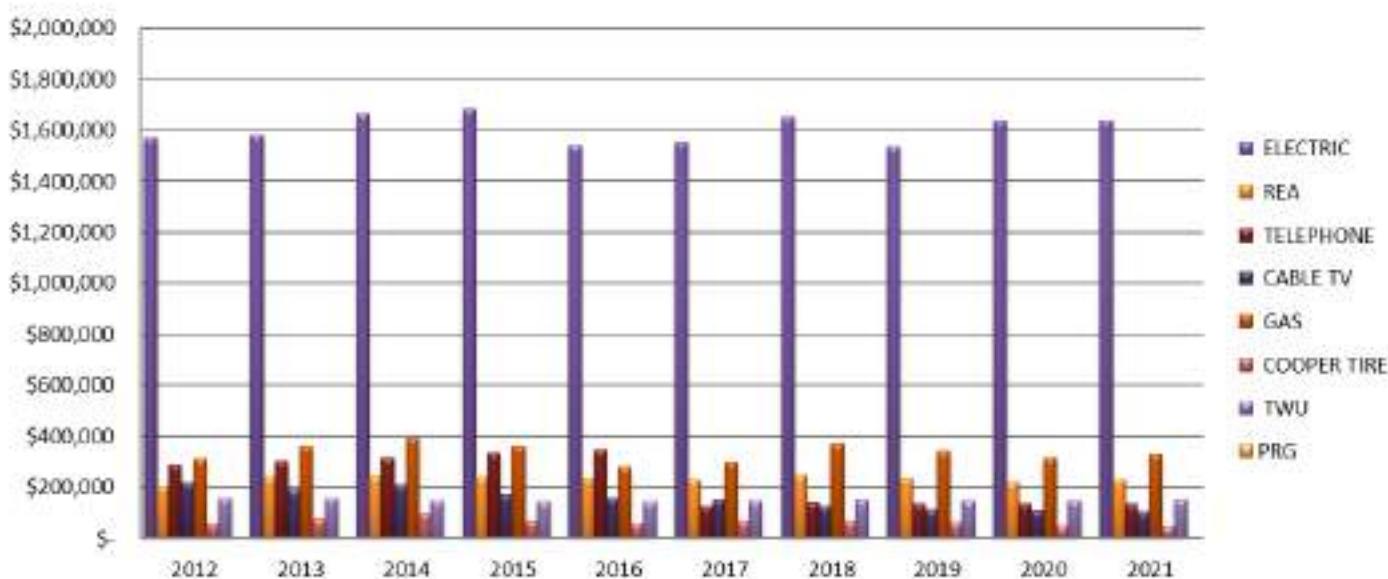
Franchise Receipts - \$2,633,000: The City charges a franchise fee to various utility companies for the rendition of local telephone exchange services, electric distribution system operations, or natural or manufactured gas distribution system operations within the City. Franchise fees are collected on all revenues received by the franchise grantees for services rendered within the City. In June of 1981, the

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 0.6% increase for franchise receipts revenue is budgeted for year 2021 proposed budget.

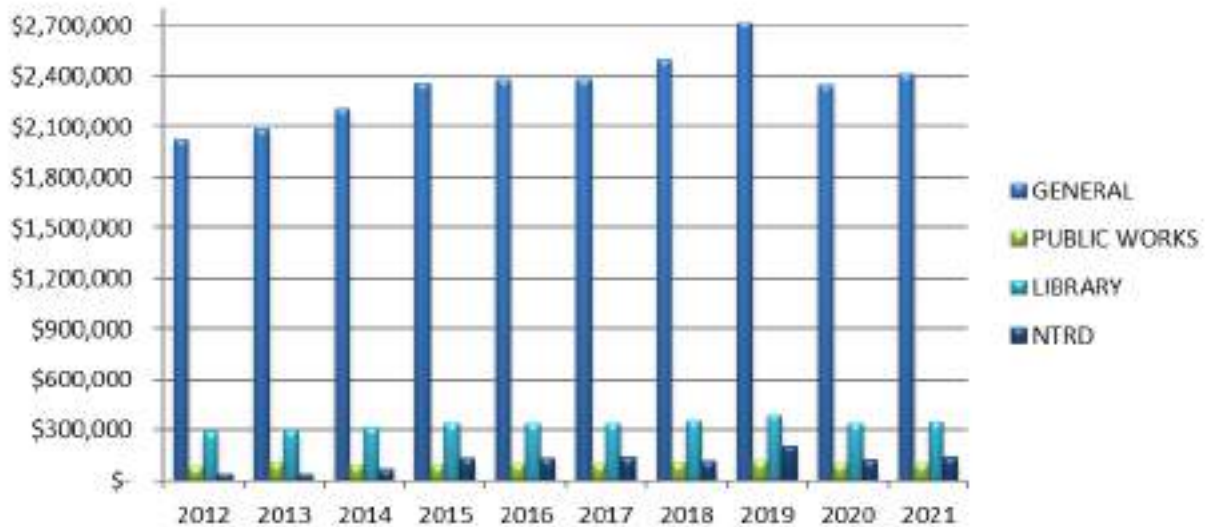
FRANCHISE RECEIPTS REVENUE



Property Tax - \$2,995,003: Property taxes provide revenues for four of the City’s funds. They are the General Fund, Public Works Fund, Library Fund, and North Texarkana Redevelopment District Fund. Each year the City is required to establish the property tax levy for that year, which is then applied by Miller County to property tax bills in the following year. The current tax levy is five mils on the dollar for General Fund operations, one mil on the dollar each for the Fire Pension Fund, Police Pension Fund, and Library fund, and 2.5 mils on the dollar for general obligation bond debt service payments. A 3.1% increase for property tax revenue is budgeted for year 2021 proposed budget.

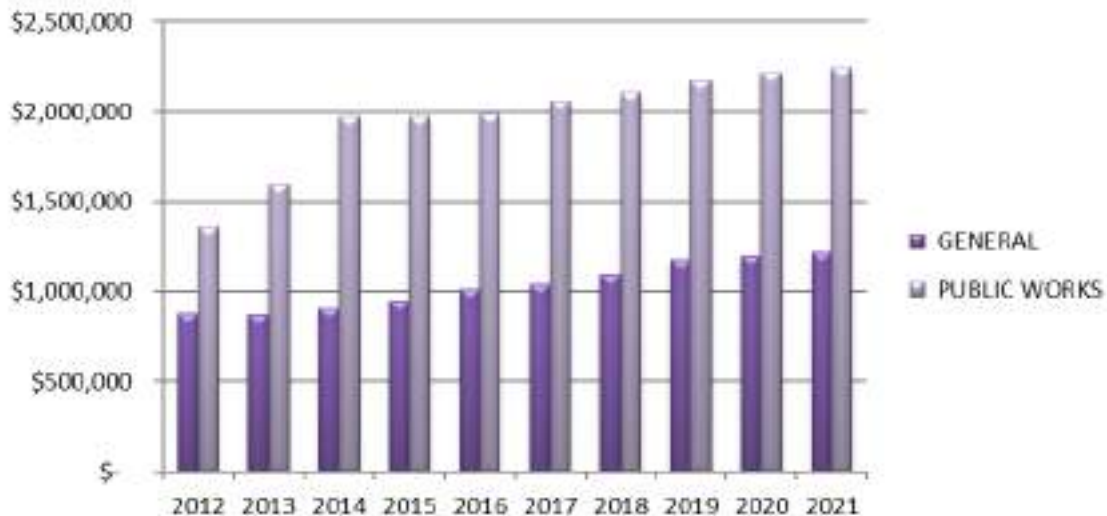
MAJOR REVENUES AND EXPENDITURES

PROPERTY TAX REVENUE



State Turnback - \$3,462,638: 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 1.6% increase in state turnback revenues is budgeted for the 2021 proposed budget.

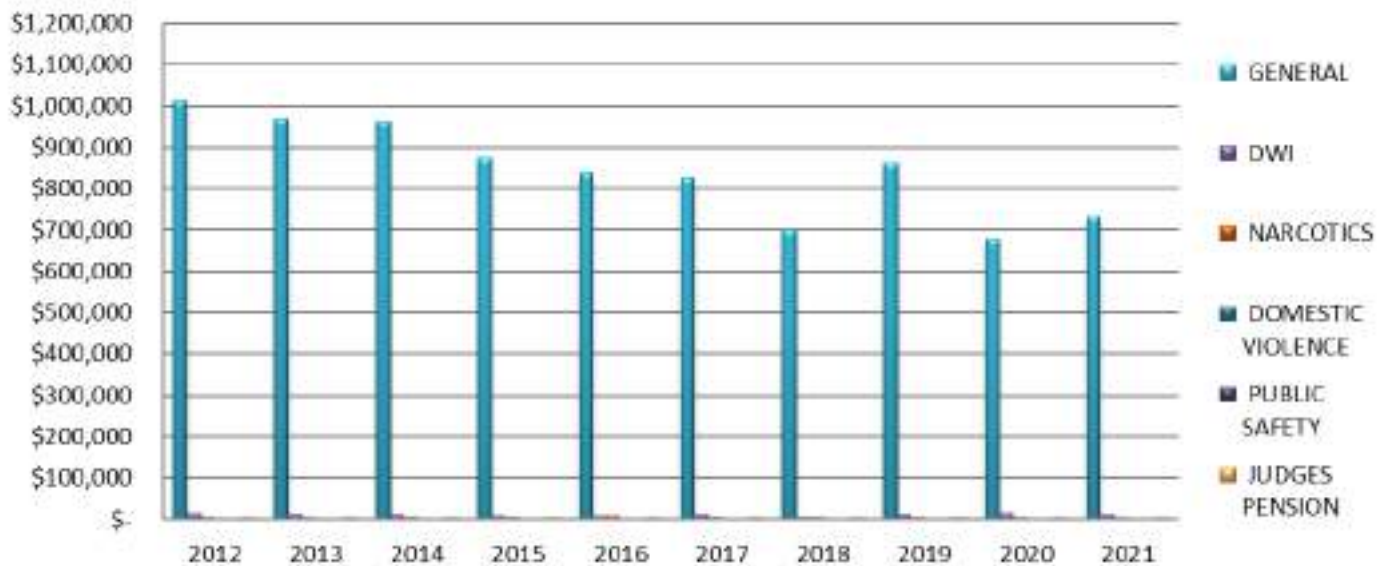
STATE TURNBACK REVENUE



MAJOR REVENUES AND EXPENDITURES

Fines and Forfeitures - \$754,565: Fines and forfeitures provide revenue for six of the City's funds. They are General Fund, DWI Fund, Narcotics Fund, Domestic Violence Fund, Public Safety Fund, and Judge's Pension Fund. These revenues come from fines, forfeitures, probation fees, small claims fees, E-911 charges, the city attorney fund, incarcerating prisoners, and life skills fees. Since the year 2011, there has been a decrease in this revenue which can be attributed to the defendants electing community service or serving jail time in lieu of payments. This is a trend seen across the state of Arkansas.

FINES AND FORFEITURES



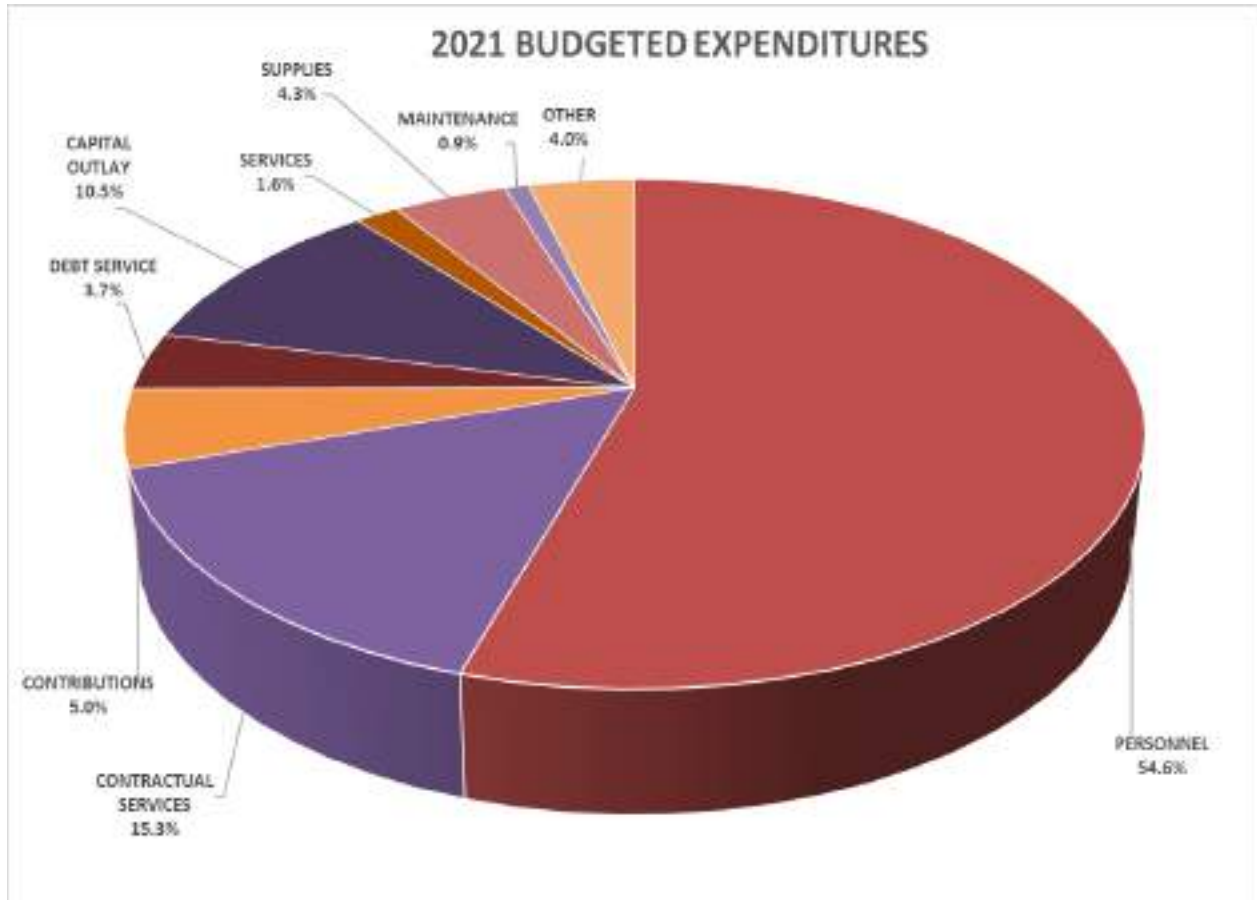
Advertising and Promotion - \$1,147,400: The Advertising and Promotion fund allocates the resources based on the Arkansas statute (A.C.A. 26-75-606). A two percent tax is levied on the gross receipts of restaurants and a three percent tax is levied on the gross receipts of hotels and motels. This tax revenue is used for advertising and promoting the city and its environs as well as:

- ❖ 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.

MAJOR REVENUES AND EXPENDITURES

MAJOR EXPENDITURES

The following pie chart displays the major 2021 expenditures of the City. The table following the pie chart shows the corresponding 2019 actual amounts and 2020 estimated amounts, as well as the 2021 proposed figures.



	2019 ACTUAL	2020 ESTIMATED	2021 PROPOSED	% OF TOTAL
PERSONNEL	\$ 16,203,140	\$ 16,373,497	\$ 17,730,142	54.6%
CONTRACTUAL SERVICES	\$ 4,571,886	\$ 4,893,179	\$ 4,980,434	15.3%
CONTRIBUTIONS	\$ 3,115,131	\$ 3,413,270	\$ 1,608,565	5.0%
DEBT SERVICE	\$ 1,061,884	\$ 1,244,882	\$ 1,194,495	3.7%
CAPITAL OUTLAY	\$ 1,461,651	\$ 3,836,146	\$ 3,422,174	10.5%
SERVICES	\$ 372,749	\$ 427,337	\$ 532,693	1.6%
SUPPLIES	\$ 1,210,098	\$ 1,225,294	\$ 1,396,155	4.3%
MAINTENANCE	\$ 338,616	\$ 292,100	\$ 293,400	0.9%
OTHER	\$ 965,804	\$ 1,439,149	\$ 1,298,563	4.0%
TOTAL EXPENDITURES	\$ 29,300,959	\$ 33,144,854	\$ 32,456,620	100.0%

*Total Expenses do not include Appropriated Fund Balance

*Texarkana Water Utilities budget not yet approved by Texarkana, Arkansas Board of Directors

MAJOR REVENUES AND EXPENDITURES

Personnel- \$17,730,142: The cost of the staff is a major expense category for most municipalities. There is increase in the personnel expense from the 2020 estimated budget and personnel expenditures are estimated to account for 54.6% of the total expenditures for 2021.

Texarkana Water Utilities (TWU)- \$0: 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. The Texarkana Water Utilities budget has not been approved by the Texarkana, Arkansas Board of Directors.

Contributions- \$1,608,565: 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 5.0% of the City's 2021 expenditure budget.

Contractual Services- \$4,980,434: These fees are for expenditures such as rental of equipment, travel and training, professional services, communications, utility services, and refuse and landfill. Also included are expenditures relating to the Advertising and Promotion fund. Contractual services accounted for 15.3% of the 2021 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 \$3,258,963 and account for 10.4% of the 2021 expenditure budget for the City.

Capital Outlay- \$3,422,174: The City allocates funds to acquire, maintain, repair, and upgrade assets. Capital outlay accounted for 10.5% of the 2021 expenditure budget.

Supplies- \$1,396,155: These fees are for operating supplies and necessary purchases to maintain day to day operations. Supplies accounted for 4.3% of the 2021 expenditure budget.

All Other- \$1,298,563: This includes all remaining expenditures with no single category exceeding \$1,000,000.

Capital Asset Policy

Capital Asset Policy

The City's capital asset policy is as follows:

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

Capital Asset Budget

The City's capital asset budget has increased in 2021. The current resources are authorized primarily for sidewalk construction, park equipment, and street improvements. The City identified capital assets of all types and coordinated with the annual operating budget to maintain full utilization of available revenue sources. The City incorporates the reasonable findings and recommendations of the other City Boards, Commission, and Committees as they relate to capital assets. Public hearings are held in relation to the establishment of certain capital asset projects.

Fund	Description	Amount
General Fund	New Copier for Finance department	\$12,500
General Fund	Desktop computers for Police department	\$15,000
General Fund	Five camera systems for units & additional body cameras	\$100,000
General Fund	Five new fully equipped Ford Explorers	\$250,000
General Fund	Hydraulic rescue tools for Fire department	\$35,000
General Fund	HVAC units for Fire department	\$21,000
General Fund	Commercial washer For Fire department	\$12,000
General Fund	Staff vehicles for Fire department	\$45,000
General Fund	Pumper truck for Fire department	\$400,000
General Fund	Brush Truck for Fire department	\$125,000
General Fund	Drainage improvements	\$750,000
General Fund	Animal Control vehicles for Animal Care & Adoption Center	\$75,931
Public Works	Recycling Facility	\$7,436
Public Works	Dump Truck & Flat Bed 1-ton Truck for Street department	\$200,000

Capital Asset Policy

Public Works	U of A Way street improvements	\$27,000
Public Works	Street pavement report	\$75,000
Public Works	City Hall Improvements	\$40,000
Public Works	Miscellaneous capital projects	\$10,000
Public Works	Rec Center construction	\$230,619
Public Works	Zero turn mower & new truck for Parks department	\$50,000
Public Works	City Works annual fee	\$15,000
Public Works	Drainage improvements	\$150,000
Public Works	Joey Lane washout	\$7,688
Public Works	Sanderson Lane road improvements	\$125,000
Public Works	Tennessee Road improvements	\$255,000
Public Works	E. 46 th St. road improvements	\$250,000
Public Works	Jefferson Ave. road improvements	\$138,000
Total		\$3,422,174

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

- The purchase of new patrol cars will decrease maintenance costs for the Police department.
- The purchase of staff vehicles and equipment will reduce maintenance costs for the Fire department.
- The purchase of new animal control vehicles will reduce maintenance costs for the Animal Care and Adoption Center.

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

- Additional supplies for the recycling facility program will increase revenue.
- Equipment for the Public Works department will decrease overtime for personnel and maintenance costs.
- Road improvements and drainage improvements will reduce maintenance costs and overtime personnel costs.

Capital Asset Funding

Capital assets are prioritized by year and by funding source. Every attempt is made to match projects and improvements with available funding sources. Future operating costs associated with a project or an improvement will also be given consideration in the establishment of priorities. Without a future dedicated funding source, capital needs will be limited to available resources or future bond issues. The City will seek Federal, State, and other funding to assist in financing capital assets. When both restricted and unrestricted resources are available for use, generally it is the City's policy to use restricted resources first. For projects funded by tax-exempt debt proceeds and other sources, the debt proceeds are used first. For the 2021 budget, all capital projects will be paid from the specified funds.

Fund	Description	Amount
General Fund	All capital projects specified above	\$1,841,431
Public Works	All capital projects specified above	\$1,580,743
Total		\$3,422,174

DEBT

DEBT

The City has Four outstanding bonds. The bonds are comprised of various issues for the purpose of capital improvements for the police department, fire department, streets department, public infrastructure, and the Crossroads Business Park. Bonds outstanding at December 31, 2020, are as follows:

	Interest Rates	Final Maturity Date	Principal at December 31, 2020
Revenue Bond, Series 2018	2.00 - 3.625%	April 1, 2032	\$1,985,000.00
Revenue Bond, Series 2015	1.125% - 3.875%	April 1, 2040	\$3,250,000.00
Revenue Bond, Series 2012	1.00% - 4.00%	September 1, 2038	\$7,920,000.00
General Obligation Bond, Series 2012	2.00% - 5.00%	February 1, 2042	\$8,635,000.00
TOTAL			\$21,790,000.00

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%.

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

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

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

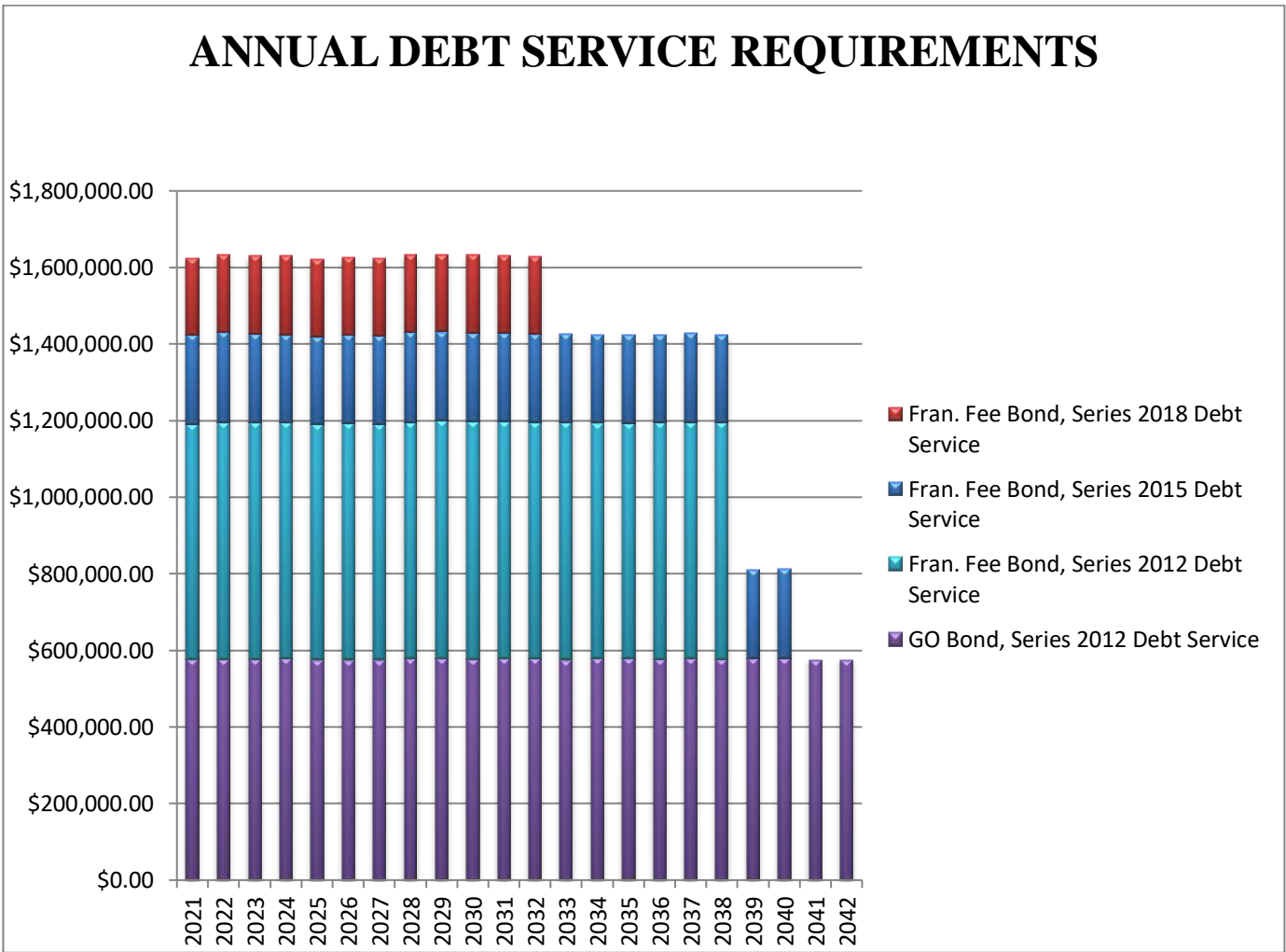
DEBT

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%.

Annual debt service requirements to maturity for bonds as of December 31, 2020, are as follows:

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

DEBT



LEGAL DEBT LIMITS

The debt limitation is twenty-five percent of total assessed valuation of all real and personal property within the municipality subject to taxation. At December 31, 2020, 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.

	2015	2016	2017	2018	2019
Debt Limit	\$89,971,751	\$91,944,516	\$95,432,442	\$96,843,403	\$97,258,005
Total net debt applicable to limit	8,856,193	8,147,993	7,762,813	7,169,782	6,560,549
Legal debt margin	\$81,115,558	\$83,796,523	\$87,669,629	\$89,673,621	\$90,697,456
Total net debt to the limit as a percentage of debt limit	10.92%	9.72%	8.85%	8.00%	7.23%

DEBT

Ratios of Outstanding Debt by Type

Fiscal Year	Governmental Activities				Business-type Activities		Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Revenue Bonds	Installment Loans	Capital Leases	Water Revenue Bonds	Capital Leases			
2010	\$2,230,000	\$13,700,000	\$70,337	\$0	\$16,096,507	\$125,077	\$32,221,921	5.39%	\$1,077
2011	\$1,660,000	\$13,510,000	\$0	\$0	\$15,245,457	\$103,558	\$30,519,015	5.01%	\$1,020
2012	\$10,413,920	\$14,059,571	\$197,154	\$34,402	\$14,360,581	\$61,012	\$39,126,640	6.07%	\$1,299
2013	\$10,405,456	\$13,787,857	\$1,062,233	\$18,261	\$13,441,214	\$15,319	\$38,730,340	6.18%	\$1,289
2014	\$10,066,992	\$13,511,143	\$807,927	\$1,353	\$12,566,848	\$0	\$36,954,263	5.74%	\$1,233
2015	\$9,623,528	\$13,184,382	\$548,454	\$39,962	\$11,483,954	\$0	\$34,880,280	5.42%	\$1,162
2016	\$9,135,064	\$12,834,303	\$283,498	\$22,194	\$10,359,438	\$0	\$32,634,497	5.08%	\$1,083
2017	\$8,661,600	\$12,434,224	\$55,509	\$3,508	\$9,192,660	\$0	\$30,347,501	4.72%	\$1,006
2018	\$8,118,136	\$14,282,725	\$0	\$44,579	\$7,982,470	\$0	\$30,427,910	4.56%	\$1,010
2019	7,509,672	\$13,727,370	\$950,000	\$26,126	\$6,728,413	\$0	\$28,941,581	4.06%	\$961

General



Fund

General Fund

FUND DESCRIPTION:

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

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



Administration

PROGRAM DESCRIPTION:

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

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

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

PROGRAM FOCUS:

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

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

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



Finance Department

PROGRAM DESCRIPTION:

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

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

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

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

PROGRAM FOCUS:

The Department's areas of focus for 2021 will be primarily to continue to align and maintain our goals with the City's "**Mission Statement and Core Values Policy.**" This policy was adopted by the City Board of Directors in 2006.

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

Finance Department

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



City Clerk Department (CCD)



CITY CLERK DEPARTMENT DESCRIPTION:

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

CITY CLERK DEPARTMENT FUNCTION AND DUTIES:

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

City Clerk Department (CCD)

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

CITY CLERK DEPARTMENT

CITY CLERK

DEPUTY CITY CLERK

Current

1

1

2

Proposed

1

1

2

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

Miller County District Court City Division

PROGRAM DESCRIPTION

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

SERVICES BY THE DEPARTMENT INCLUDE:

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

PROGRAM FOCUS

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



Probation Department

PROGRAM DESCRIPTION

The District Court Probation Department, under the direction of the District Court Judge, 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 the District Judge for those defendants ordered to Probation. The Department makes calls each week to remind delinquent probationers to make payments. Defendants also call in to make payments with debit cards.
- **Community Service:**
The Department has a community service program for those defendants that are financially unable to pay fines and for those defendants ordered by the Judge to perform punitive community service. The Department is responsible for placing and tracking these individuals to assure completion of all hours. The community service program provides thousands of dollars in labor for our City each year.
- **Alcohol/Drug Education:**
The Department works with various agencies that provide alcohol and drug education classes to ensure alcohol and drug offenders attend and complete programs as ordered by the Court.
- **Domestic Violence Education:**
The Department monitors those defendants ordered to attend Domestic Violence Classes and Life Skills/Anger Management classes to ensure these offenders complete the programs ordered by the Court.
- **Electronic Monitoring:**
The Department is responsible for monitoring those defendants ordered to electronic monitoring to ensure completion of time served as ordered. Non-violent offenders pay for the monitoring system, saving the City the expense of housing them. The Court also uses the GPS monitor, primarily for domestic violence offenders.
- **Curfew Violator Program:**
The Department ensures defendants charged with curfew violations attend community service and are in close contact with parents and guardians to ensure these juveniles are conducting themselves in a more responsible manner.

Probation Department

PROGRAM FOCUS:

The Mission of the Probation Department is to create a safer community by preventing crime through offender education, to facilitate individual based probation programs, to provide more efficient methods of tracking probationers. The Probation Department will continuously update and provide excellent services for our Court as mandated by State law.

2021 Texarkana Arkansas Police



Dedicated to Problem Solving through Community Partnerships

We Exist to Serve the Community

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

We Are Proactive

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

We Are Fair, But Firm

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

Excellence

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

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.

2021 Texarkana Arkansas Police

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://www.arkpolice.txkusa.org>.

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.

2021 Texarkana Arkansas Police

- 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.
- 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.

2021 Texarkana Arkansas Police

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



Fire

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Texarkana Fire Department



TEXARKANA, ARKANSAS FIRE DEPARTMENT STRATEGY DEVELOPMENT PLAN (2021)

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 2021 to reduce the cost of fire insurance.

- All commercial buildings will have a pre-incident fire survey conducted.
- 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 2021.
- All fire hydrants will be checked in April of 2021.

We will promote public safety and health.

Strategy: The Texarkana, Arkansas Fire Department will have an active fire prevention campaign in 2021.

- We will conduct fire prevention education in the Texarkana, Arkansas School District.

Texarkana Fire Department

- 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 2021.

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 2021 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 2021.

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

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

Agencies

PROGRAM DESCRIPTION:

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

The primary categories are:

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



Animal Care & Adoption Center



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

RESPONSIBILITIES:

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

and teach responsible pet ownership; bite prevention and recognition of rabies and animal behavior; rescue sick and injured animals. Our goal within the shelter is to provide a safe and loving environment for the animals in our care until they are adopted or pulled into rescue. Euthanasia is mainly focused on aggressive and gravely sick/injured animals. We do all we can to save every adoptable animal that comes into our facility.

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. We also want to build a positive relationship with the community.

The Animal Care and Adoption Center is a "full service" operation. We take in animals that are brought in by the City of Texarkana, Arkansas, Nash, Fouke, Redwater, New Boston and Wake Village, 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 after adoption. There is a surrender fee for Non-Texarkana, AR residence of \$150.00. Animal reclaim is a \$10.00 a day kenneling fee, and a \$20.00 Microchip fee.

- 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 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.

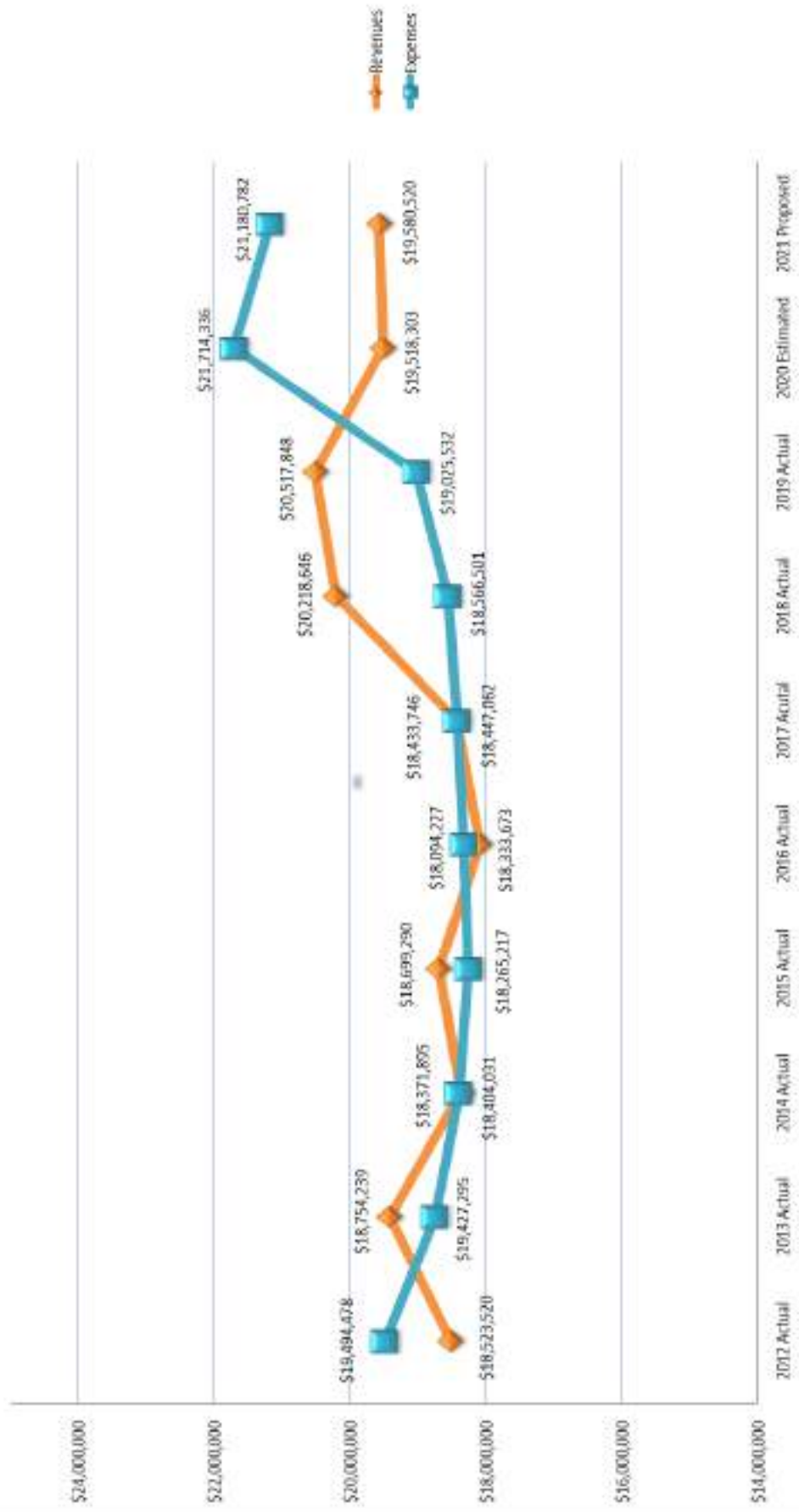
Kayla Tucker, Director of Animal Services

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

General Fund Summary (101)

	<i>ACTUAL</i> 2019	<i>BUDGET</i> 2020	<i>ESTIMATED</i> 2020	<i>PROPOSED</i> 2021
BEGINNING FUND BALANCE	4,415,130		5,907,446	5,470,673
<u>REVENUES</u>				
GENERAL PROPERTY TAX	2,712,982	2,591,600	2,349,400	2,408,100
SALES & OTHER TAXES	10,189,343	10,328,153	10,870,937	11,051,803
FRANCHISE RECEIPTS	2,573,824	2,614,575	2,618,000	2,633,000
LICENSES & PERMITS	55,271	68,450	60,930	62,400
FROM OTHER GOVERNMENTS	1,391,332	1,426,500	1,387,363	1,402,000
FINES & FORFEITURES	861,603	799,800	678,350	731,100
GRANTS	315,108	315,480	623,438	411,142
OTHER REVENUE	467,716	396,130	186,232	184,430
INTERFUND	831,974	773,570	536,823	448,715
ANIMAL SHELTER	1,118,695	228,430	206,830	247,830
APPROPRIATED FUND BALANCE	0	0	0	1,600,262
TOTAL REVENUES	20,517,848	19,542,688	19,518,303	21,180,782
<u>EXPENDITURES</u>				
ADMINISTRATION	268,137	294,283	283,904	312,609
FINANCE	468,719	532,611	539,082	579,820
CITY CLERK	166,486	175,460	174,263	182,901
BOARD OF DIRECTORS	136,400	152,846	150,001	152,518
COURT	258,570	271,781	273,778	296,636
PROBATION	182,415	194,932	192,403	206,054
POLICE	8,026,182	8,365,353	8,090,249	8,802,697
FIRE	5,150,930	5,498,367	5,402,878	5,929,255
AGENCIES	3,920,530	4,470,218	5,176,239	4,038,429
ANIMAL SHELTER	436,051	1,263,953	1,309,739	580,235
FEDERAL JAG GRANT	11,112	10,941	13,796	10,941
STOP SCHOOL VIOLENCE	0	0	56,888	87,187
BJA - CORONAVIRUS FUNDING	0	0	51,116	1,500
UNAPPROPRIATED FUND BALANCE	0	0	0	0
TOTAL EXPENDITURES	19,025,532	21,230,745	21,714,336	21,180,782
NET CHANGE IN UNRESERVED FUND BALANCE	1,492,316		(1,316,403)	0
RESTRICTED RESERVE USED/ALLOCATED			879,630	5,000
ENDING UNRESERVED FUND BALANCE	5,907,446		5,470,673	3,875,412
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				67

General Fund Revenues/Expenditures 2012 - 2021



General Fund Change in Revenues/Expenditures 2012 - 2021

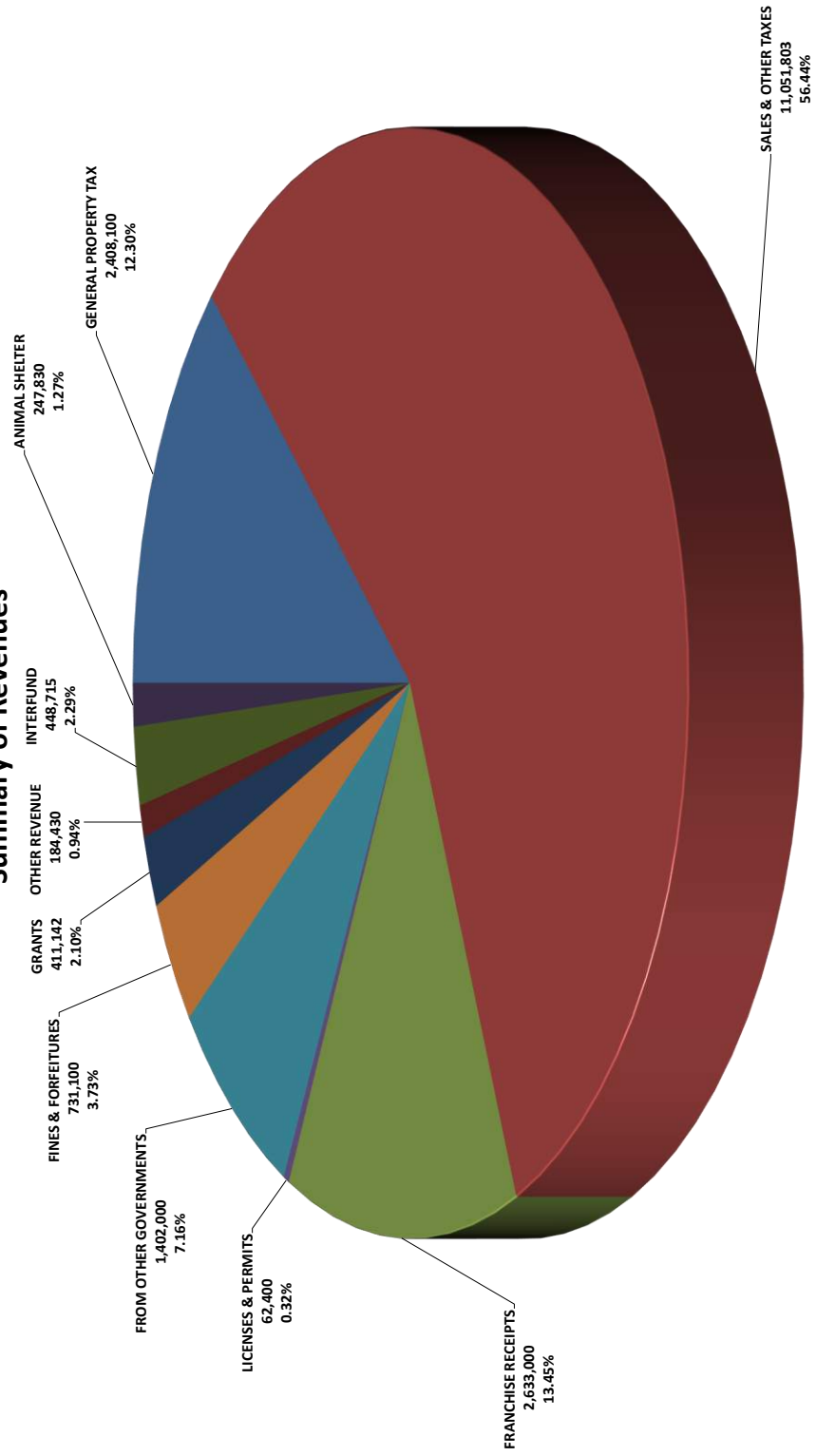


SUMMARY STATEMENT OF REVENUE

General Fund

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
REVENUES				
GENERAL PROPERTY TAX	2,712,982	2,591,600	2,349,400	2,408,100
SALES & OTHER TAXES	10,189,343	10,328,153	10,870,937	11,051,803
FRANCHISE RECEIPTS	2,573,824	2,614,575	2,618,000	2,633,000
LICENSES & PERMITS	55,271	68,450	60,930	62,400
FROM OTHER GOVERNMENTS	1,391,332	1,426,500	1,387,363	1,402,000
FINES & FORFEITURES	861,603	799,800	678,350	731,100
GRANTS	315,108	315,480	623,438	411,142
OTHER REVENUE	467,716	396,130	186,232	184,430
INTERFUND	831,974	773,570	536,823	448,715
ANIMAL SHELTER	1,118,695	228,430	206,830	247,830
APPROPRIATED FUND BALANCE	0	0	0	1,600,262
TOTAL REVENUES	20,517,848	19,542,688	19,518,303	21,180,782

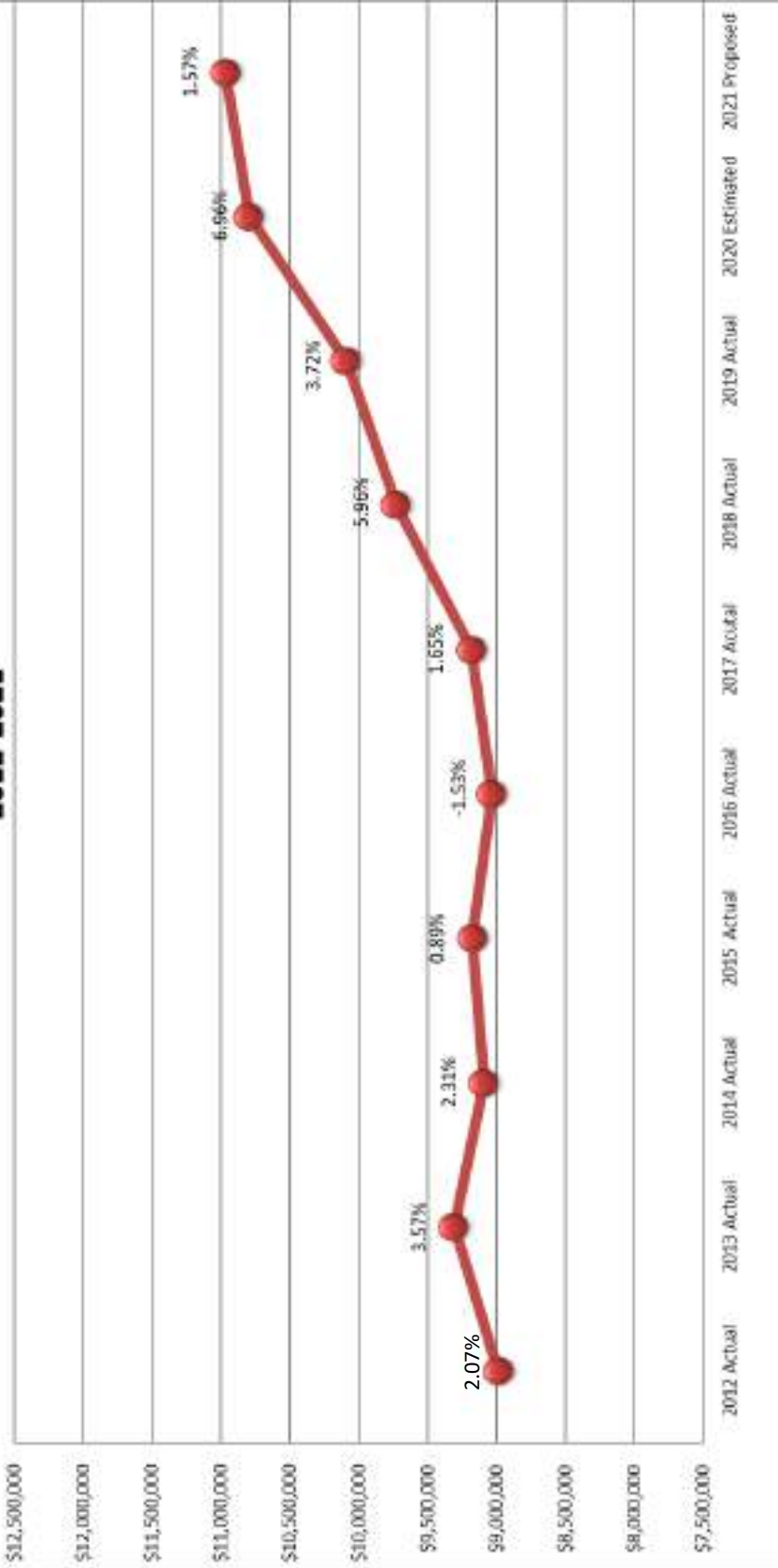
General Fund - FY 2021 Summary of Revenues



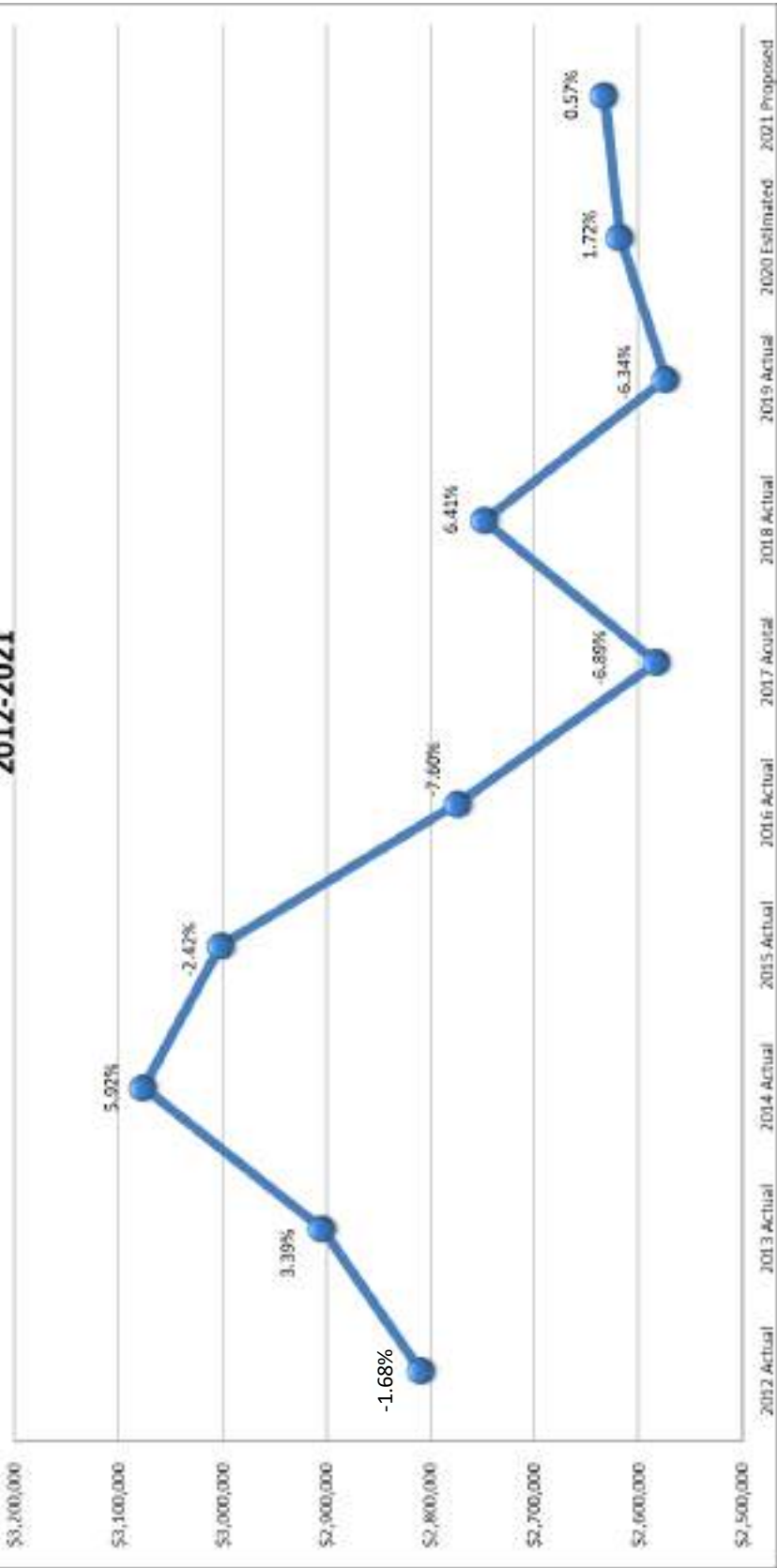
General Fund General Property Tax Growth 2012 - 2021



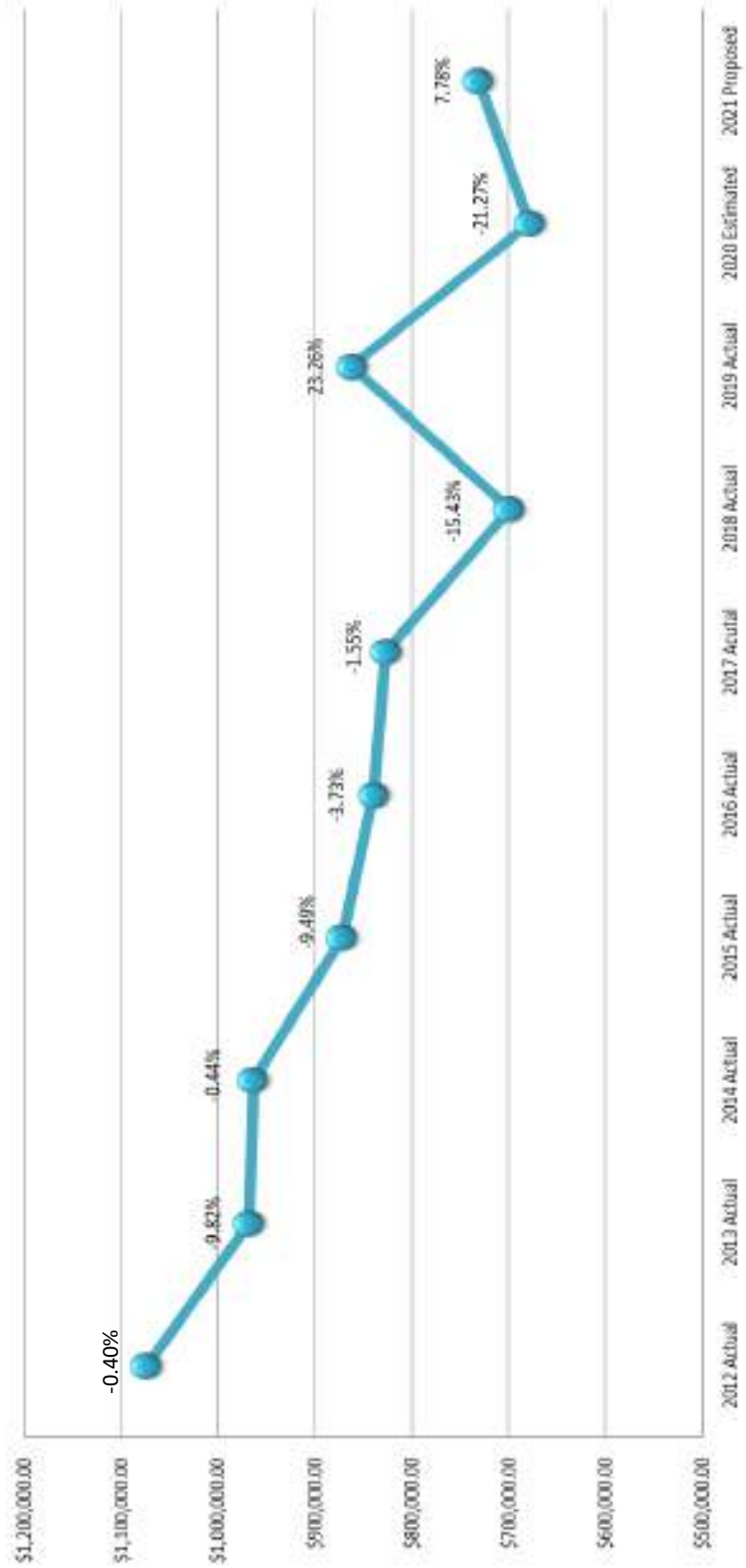
General Fund Combined Sales Tax Growth 2012-2021



General Fund Franchise Fee Growth 2012-2021



General Fund Fines & Forfeitures Growth 2012-2021



SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

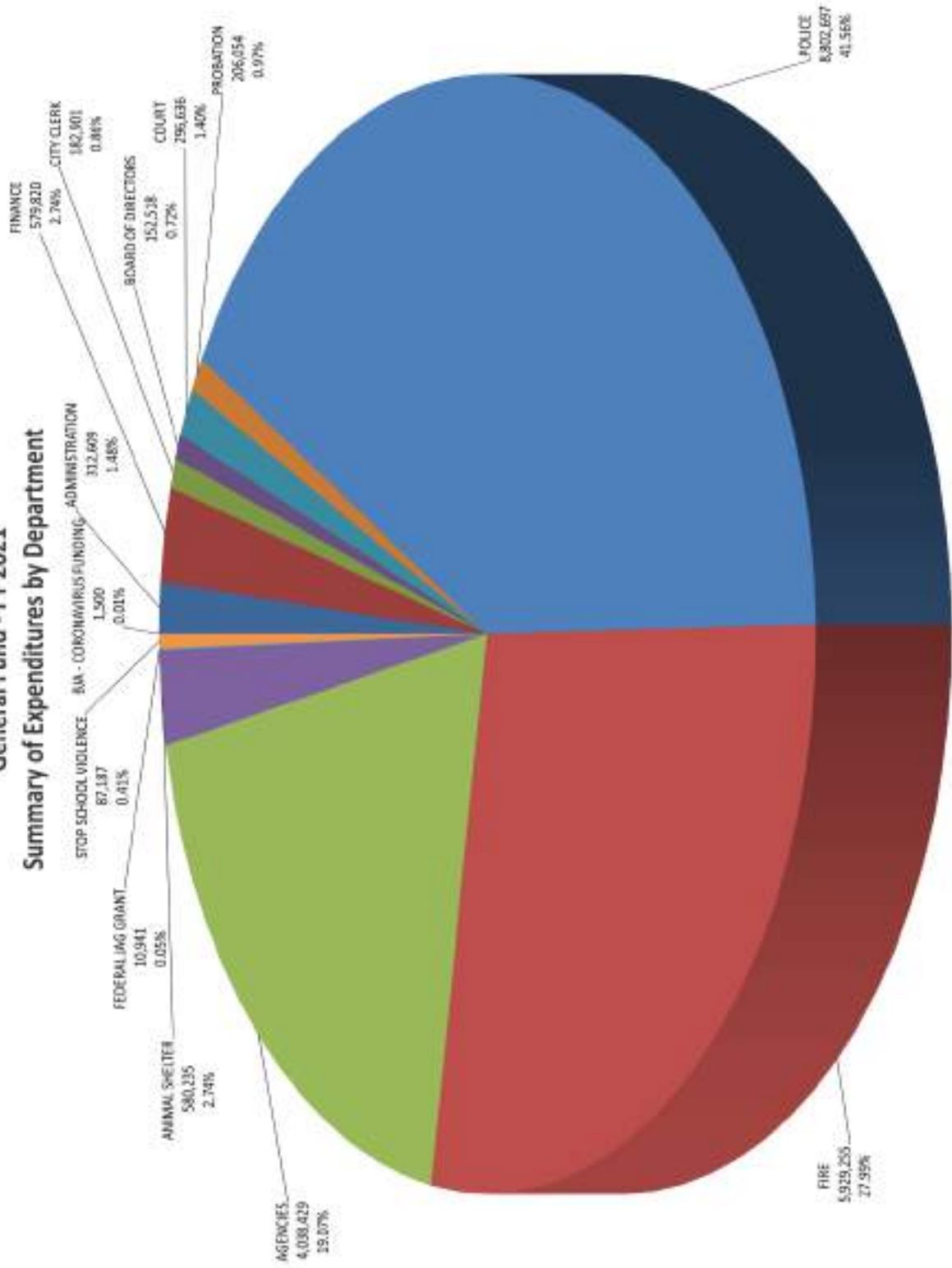
	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
EXPENDITURES				
ADMINISTRATION				
PERSONNEL	252,708	265,928	263,649	288,122
CONTRACTUAL SERVICES	29,773	38,429	33,029	35,511
MAINTENANCE	0	750	250	500
SUPPLIES	4,136	8,150	5,050	7,050
OTHER	(18,480)	(18,974)	(18,074)	(18,574)
TOTAL ADMINISTRATION	268,137	294,283	283,904	312,609
FINANCE				
PERSONNEL	510,309	558,232	557,553	581,893
CONTRACTUAL SERVICES	125,773	124,853	120,103	128,401
MAINTENANCE	0	100	0	100
SUPPLIES	8,571	8,200	16,000	12,500
OTHER	(175,934)	(158,774)	(154,574)	(155,574)
CAPITAL OUTLAY	0	0	0	12,500
TOTAL FINANCE	468,719	532,611	539,082	579,820
CITY CLERK				
PERSONNEL	146,485	156,447	156,450	164,200
CONTRACTUAL SERVICES	18,594	17,013	16,313	16,701
SUPPLIES	1,407	2,000	1,500	2,000
TOTAL CITY CLERK	166,486	175,460	174,263	182,901
BOARD OF DIRECTORS				
PERSONNEL	4,749	4,052	4,032	4,202
CONTRACTUAL SERVICES	131,079	133,044	132,969	147,616
SUPPLIES	572	750	700	700
CAPITAL OUTLAY	0	15,000	12,300	0
TOTAL BOARD OF DIRECTORS	136,400	152,846	150,001	152,518
COURT				
PERSONNEL	218,893	229,277	230,699	241,749
CONTRACTUAL SERVICES	36,955	38,204	39,929	45,587
MAINTENANCE	0	300	150	300
SUPPLIES	2,722	4,000	3,000	9,000
TOTAL COURT	258,570	271,781	273,778	296,636
PROBATION				
PERSONNEL	177,292	188,032	186,003	195,190
CONTRACTUAL SERVICES	1,729	3,200	2,700	7,164
SUPPLIES	2,794	3,100	3,100	3,100
OTHER	600	600	600	600
TOTAL PROBATION	182,415	194,932	192,403	206,054

SUMMARY STATEMENT OF EXPENDITURES

General Fund By Department

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
POLICE				
PERSONNEL	7,091,350	7,377,313	7,082,229	7,643,840
CONTRACTUAL SERVICES	278,064	320,616	311,016	378,013
MAINTENANCE	212,541	186,000	172,900	151,000
SUPPLIES	345,106	355,000	312,750	338,500
CAPITAL OUTLAY	181,940	200,000	246,330	365,000
OTHER	(82,819)	(73,576)	(34,976)	(73,656)
TOTAL POLICE	8,026,182	8,365,353	8,090,249	8,802,697
FIRE				
PERSONNEL	4,858,870	4,900,372	4,828,763	4,993,738
CONTRACTUAL SERVICES	79,764	92,422	88,297	101,017
MAINTENANCE	72,476	87,000	61,000	90,000
SUPPLIES	104,354	98,500	91,300	110,000
CAPITAL OUTLAY	43,287	326,573	326,573	638,000
OTHER	(7,821)	(6,500)	6,945	(3,500)
TOTAL FIRE	5,150,930	5,498,367	5,402,878	5,929,255
AGENCIES				
PERSONNEL/PROFESSIONAL SERVICES	769,911	866,349	862,924	879,296
CAPITAL OUTLAY	0	536,000	280,000	750,000
DEBT SERVICE	1,061,884	1,242,737	1,244,882	1,194,495
CONTRIBUTIONS	1,715,986	1,440,637	2,110,096	681,945
SERVICES	372,749	384,495	427,337	532,693
OTHER	0	0	250,000	0
SUPPLIES	0	0	1,000	0
TOTAL AGENCIES	3,920,530	4,470,218	5,176,239	4,038,429
ANIMAL SHELTER & ANIMAL CONTROL				
PERSONNEL	260,574	333,516	178,516	373,968
CONTRACTUAL SERVICES	94,026	57,537	208,112	62,836
MAINTENANCE	7,723	14,500	13,250	18,400
OTHER	250	0	0	0
SUPPLIES	43,760	40,400	45,900	49,100
CAPITAL OUTLAY	29,718	818,000	863,961	75,931
TOTAL ANIMAL SHELTER & ANIMAL CONTROL	436,051	1,263,953	1,309,739	580,235
FEDERAL JAG GRANT				
SUPPLIES	11,112	10,941	13,796	10,941
TOTAL FEDERAL JAG GRANT	11,112	10,941	13,796	10,941
STOP SCHOOL VIOLENCE				
SUPPLIES	0	0	56,888	87,187
TOTAL STOP SCHOOL VIOLENCE	0	0	56,888	87,187
BJA - CORONAVIRUS				
SUPPLIES	0	0	51,116	1,500
TOTAL BJA - CORONA VIRUS	0	0	51,116	1,500
TOTAL EXPENDITURES	19,025,532	21,230,745	21,714,336	21,180,782

General Fund - FY 2021 Summary of Expenditures by Department

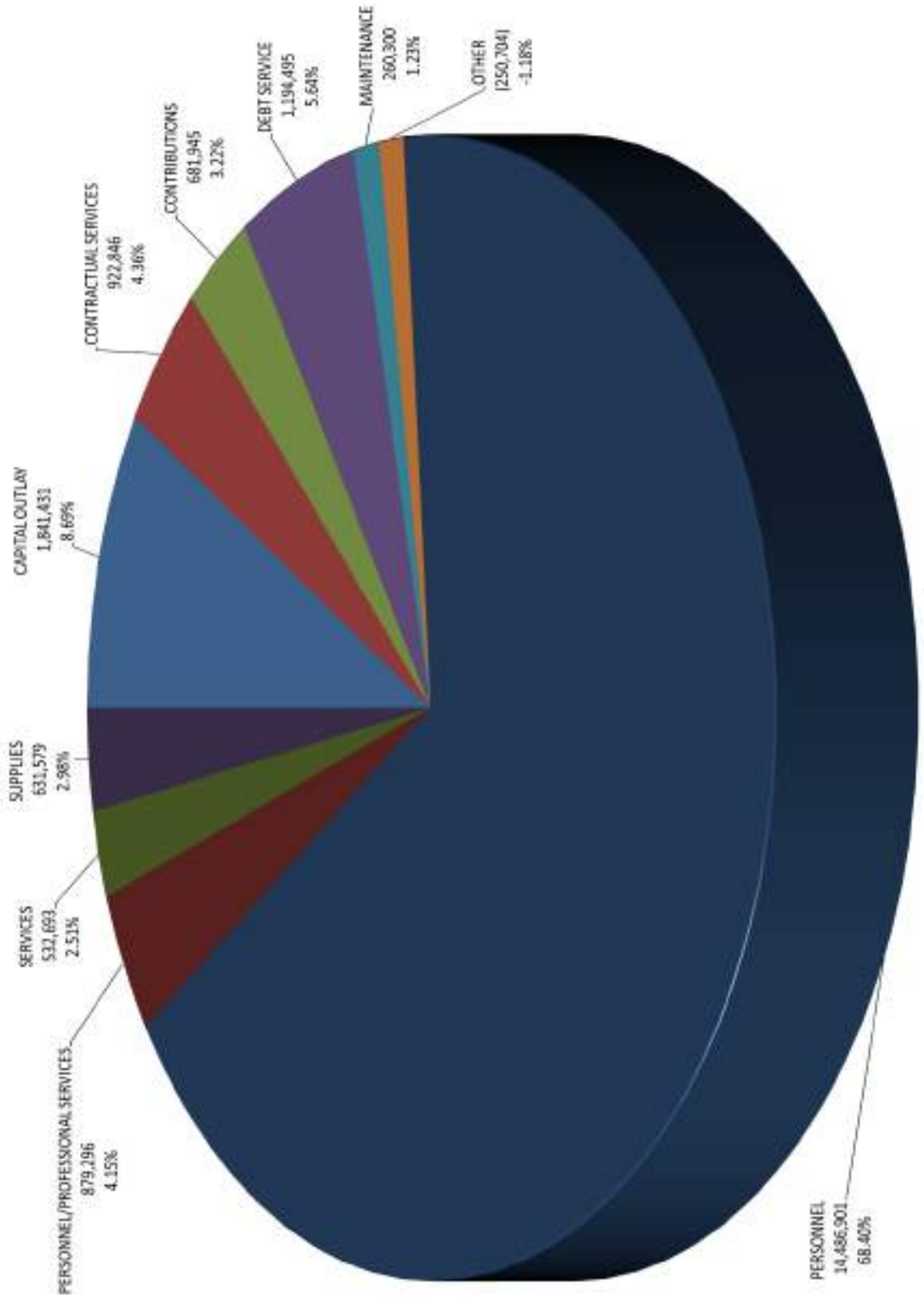


SUMMARY STATEMENT OF EXPENDITURES

General Fund By Type

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
CAPITAL OUTLAY	254,945	1,895,573	1,729,164	1,841,431
CONTRACTUAL SERVICES	795,757	825,318	952,468	922,846
CONTRIBUTIONS	1,715,986	1,440,637	2,110,096	681,945
DEBT SERVICE	1,061,884	1,242,737	1,244,882	1,194,495
MAINTENANCE	292,740	288,650	247,550	260,300
OTHER	(284,204)	(257,224)	49,921	(250,704)
PERSONNEL	13,521,230	14,013,169	13,487,893	14,486,901
PERSONNEL/PROFESSIONAL SERVICES	769,911	866,349	862,924	879,296
SERVICES	372,749	384,495	427,337	532,693
SUPPLIES	524,534	531,041	602,099	631,579
TOTAL EXPENDITURES	19,025,532	21,230,745	21,714,336	21,180,782

General Fund - FY 2021 Summary of Expenditures by Type



**General Fund Expenditure Breakdown
2019-2021**

	2019 Actuals		2020 Estimates		2021 Proposed	
Non Public Safety Salaries/Benefits:						
Administration	252,708	1.33%	263,649	1.21%	288,122	1.36%
Finance	510,309	2.68%	557,553	2.57%	581,893	2.75%
City Clerk	146,485	0.77%	156,450	0.72%	164,200	0.78%
Total Non Public Safety Salaries/Benefits:	909,502	4.78%	977,652	4.50%	1,034,215	4.88%
Non Public Safety Operation Budget:						
Administration	15,429	0.08%	20,255	0.09%	24,487	0.12%
Finance	(41,590)	-0.22%	(18,472)	-0.09%	(2,073)	-0.01%
City Clerk	20,000	0.11%	17,813	0.08%	18,701	0.09%
Board of Directors	136,400	0.72%	150,001	0.69%	152,518	0.72%
Agencies (excluding debt)	500,265	2.63%	1,324,174	6.10%	1,642,392	7.75%
Total Non Public Safety Operation Budget:	630,504	3.31%	1,493,771	6.88%	1,836,025	8.67%
Total Non Public Safety:	1,540,006	8.09%	2,471,423	11.38%	2,870,240	13.55%
Public Safety Salaries/Benefits:						
Court	218,893	1.15%	230,699	1.06%	241,749	1.14%
Probation	177,292	0.93%	186,003	0.86%	195,190	0.92%
Police	7,091,350	37.27%	7,082,229	32.62%	7,643,840	36.09%
Fire	4,858,870	25.54%	4,828,763	22.24%	4,993,738	23.58%
Animal Shelter/Control	260,574	1.37%	178,516	0.82%	373,968	1.77%
Total Public Safety Salaries/Benefits:	12,606,979	66.26%	12,506,210	57.59%	13,448,485	63.49%
Public Safety Operation Budget:						
Court	39,677	0.21%	43,079	0.20%	54,886	0.26%
Probation	5,124	0.03%	6,400	0.03%	10,865	0.05%
Police	945,944	4.97%	1,105,013	5.09%	1,256,985	5.93%
Fire	292,060	1.54%	598,922	2.76%	937,017	4.42%
Animal Shelter/Control	175,477	0.92%	1,131,223	5.21%	206,268	0.97%
Police Pension Fund	568,908	2.99%	561,994	2.59%	574,053	2.71%
CID Secretary (split with Texarkana, TX)	24,859	0.13%	25,935	0.12%	25,935	0.12%
Inmate Leg Monitoring Program	480	0.00%	0	0.00%	0	0.00%
Inmate Housing	0	0.00%	91,542	0.42%	105,000	0.50%
Bi State Contribution	1,710,986	8.99%	1,876,110	8.64%	444,951	2.10%
Code Red Services	9,063	0.05%	9,063	0.04%	9,063	0.04%
E-911 Payments	20,085	0.11%	18,540	0.09%	18,540	0.09%
Crimestoppers Coordinator	24,000	0.13%	24,000	0.11%	24,000	0.11%
Total Public Safety Operation Budget:	3,816,663	20.06%	5,491,821	25.29%	3,667,563	17.32%
Total Public Safety:	16,423,642	86.32%	17,998,031	82.89%	17,116,048	80.81%

Debt:

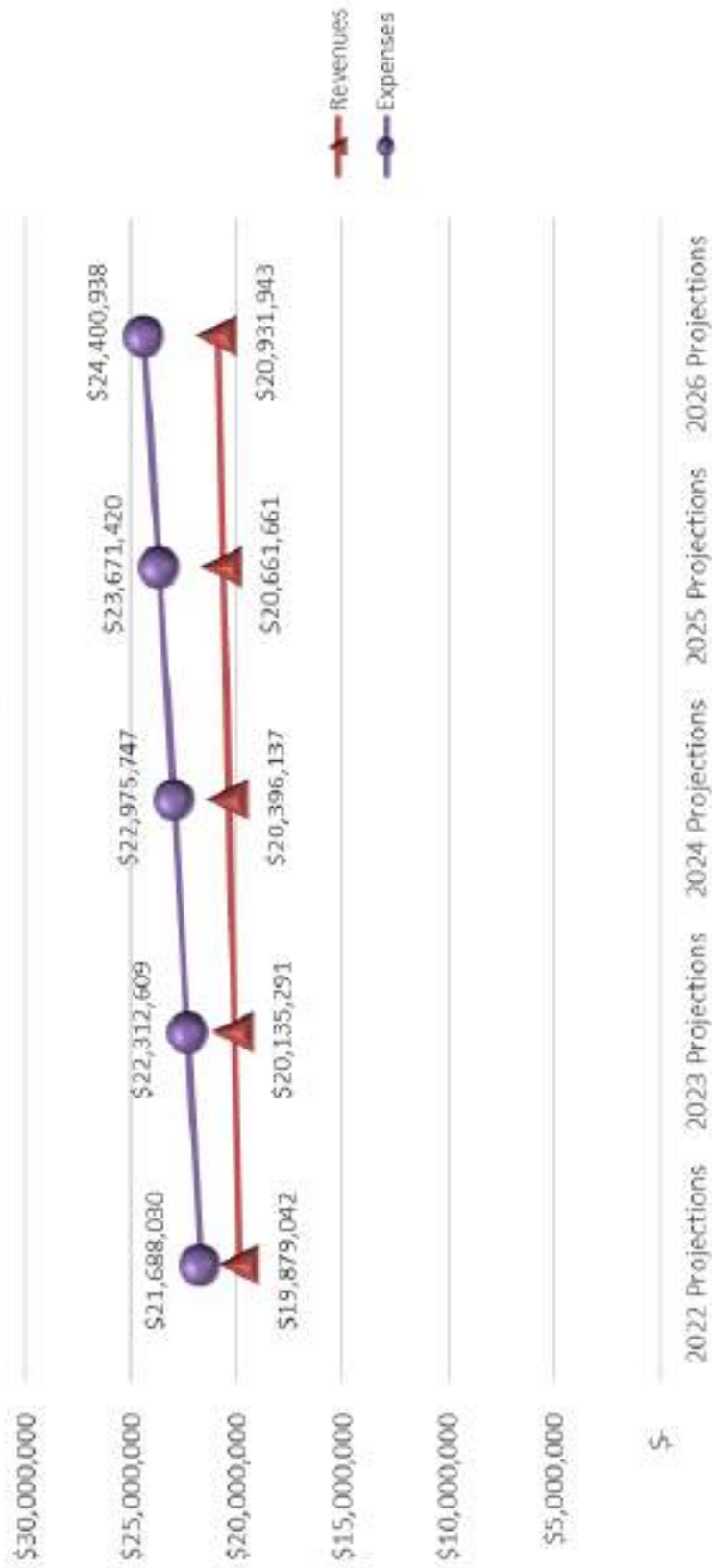
Regions - Animal Shelter Note	0	0.00%	188,558	0.87%	188,558	0.89%
2012 Franchise Fee Bond	617,553	3.25%	617,553	2.84%	567,155	2.68%
2015 Franchise Fee Bond	233,148	1.23%	234,658	1.08%	235,369	1.11%
2018 Franchise Fee Bond	211,183	1.11%	204,113	0.94%	203,413	0.96%
Total Debt:	1,061,884	5.58%	1,244,882	5.73%	1,194,495	5.64%
Total General Fund Expenditures:	19,025,532	100.00%	21,714,336	100.00%	21,180,783	100.00%

General Fund

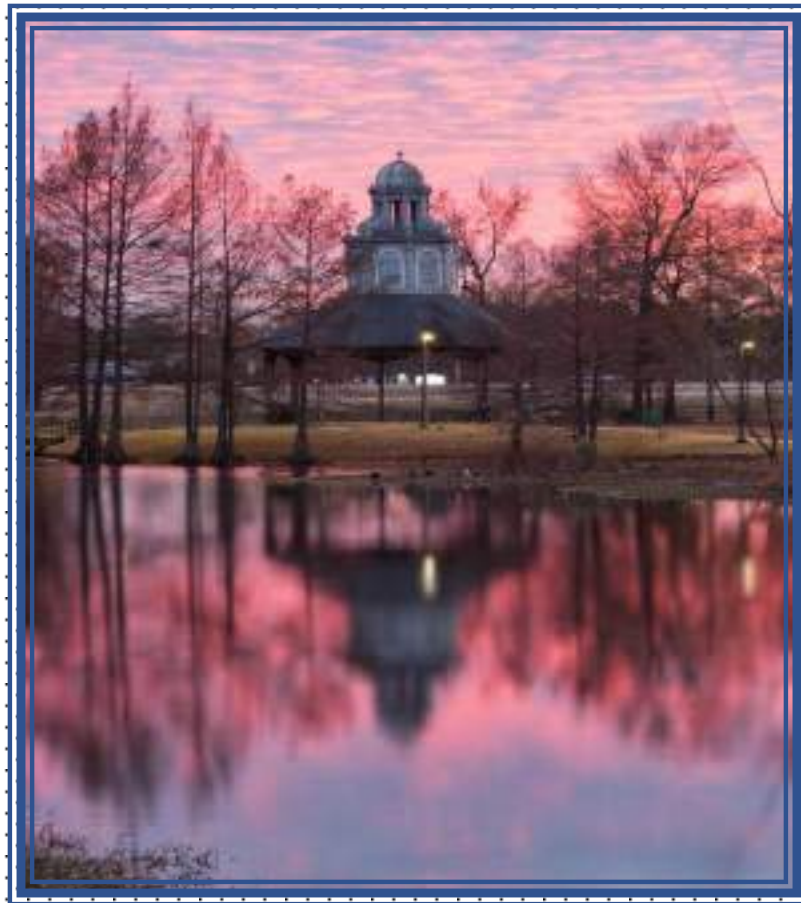
2022-2026 Projections

	2022 Projections	2023 Projections	2024 Projections	2025 Projections	2026 Projections
Revenues					
General Property Tax	\$ 2,468,267	\$ 2,529,937	\$ 2,593,147	\$ 2,657,937	\$ 2,724,346
Sales & Other Taxes	\$ 11,217,580	\$ 11,385,844	\$ 11,556,631	\$ 11,729,981	\$ 11,905,931
Franchise Receipts	\$ 2,648,086	\$ 2,663,258	\$ 2,678,518	\$ 2,693,864	\$ 2,709,299
Licenses & Permits	\$ 63,905	\$ 65,447	\$ 67,026	\$ 68,643	\$ 70,299
From Other Governments	\$ 1,416,791	\$ 1,431,739	\$ 1,446,844	\$ 1,462,109	\$ 1,477,534
Fines & Forfeitures	\$ 720,546	\$ 710,144	\$ 699,892	\$ 689,788	\$ 679,830
Grants	\$ 457,935	\$ 457,935	\$ 457,935	\$ 457,935	\$ 457,935
Other Revenue	\$ 184,430	\$ 184,430	\$ 184,430	\$ 184,430	\$ 184,430
Interfund	\$ 448,715	\$ 448,715	\$ 448,715	\$ 448,715	\$ 448,715
Animal Shelter	\$ 252,787	\$ 257,842	\$ 262,999	\$ 268,259	\$ 273,624
Total Revenues	\$ 19,879,042	\$ 20,135,291	\$ 20,396,137	\$ 20,661,661	\$ 20,931,943
% Change from Prior Year	1.52%	1.29%	1.30%	1.30%	1.31%
Expenses					
No Department					
Police Grant Fund					
Administration	\$ 323,550	\$ 334,875	\$ 354,566	\$ 375,415	\$ 397,490
Finance	\$ 603,074	\$ 627,260	\$ 652,416	\$ 678,581	\$ 705,796
City Clerk	\$ 191,680	\$ 200,881	\$ 210,523	\$ 220,628	\$ 231,218
Board of Directors	\$ 158,009	\$ 163,697	\$ 169,590	\$ 175,695	\$ 182,020
Municipal Court	\$ 306,073	\$ 317,954	\$ 330,296	\$ 343,117	\$ 356,436
Probation Office	\$ 208,954	\$ 211,895	\$ 214,877	\$ 217,901	\$ 220,968
Police	\$ 9,101,989	\$ 9,411,456	\$ 9,731,446	\$ 10,062,315	\$ 10,404,434
Fire	\$ 6,219,788	\$ 6,524,558	\$ 6,844,261	\$ 7,179,630	\$ 7,531,432
Agencies	\$ 3,957,149	\$ 3,877,504	\$ 3,799,463	\$ 3,722,992	\$ 3,648,060
Animal Shelter	\$ 604,025	\$ 628,790	\$ 654,570	\$ 681,407	\$ 709,345
Federal Jag Grant	\$ 13,739	\$ 13,739	\$ 13,739	\$ 13,739	\$ 13,739
Stop School Violence	\$ -	\$ -	\$ -	\$ -	\$ -
BJA-Coronavirus Funding	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 21,688,030	\$ 22,312,609	\$ 22,975,747	\$ 23,671,420	\$ 24,400,938
% Change from Prior Year	2.40%	2.88%	2.97%	3.03%	3.08%
Total	\$ (1,808,988)	\$ (2,177,318)	\$ (2,579,610)	\$ (3,009,759)	\$ (3,468,995)
% Change from Prior Year	13.18%	20.36%	18.48%	16.67%	15.26%

General Fund 2022-2026 Projections



Public



Works

Public Works Fund

FUND DESCRIPTION:

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

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



Refuse

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Street

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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

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



Building Maintenance

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Parks & Recreation

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Environmental Maintenance

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Planning

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Code Enforcement

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

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



Engineering

PROGRAM DESCRIPTION:

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

PROGRAM FOCUS:

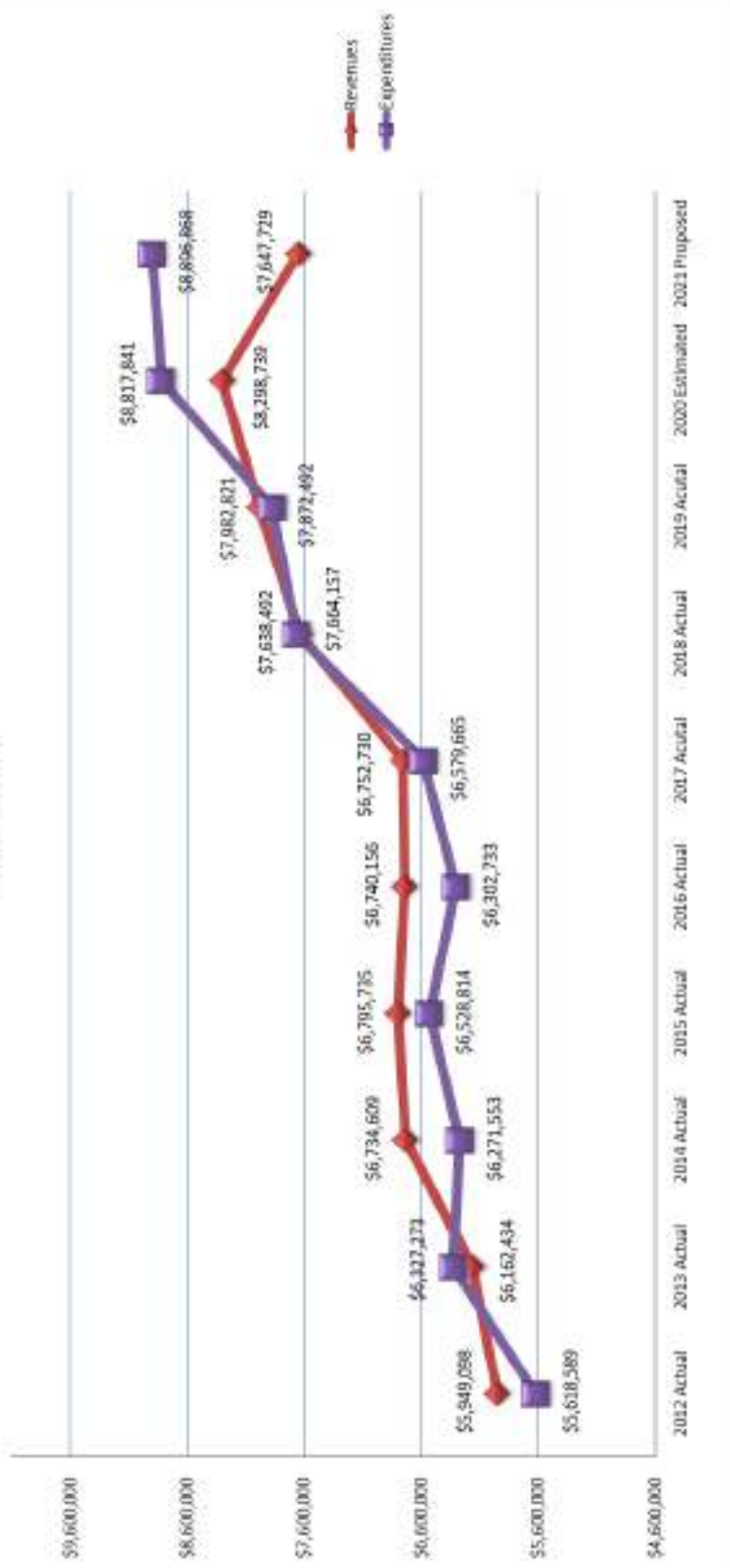
The focus of this division is to maintain and improve the accuracy of City mapping information and to provide the best possible mapping information to the citizens and businesses on zoning, lot size, flood plain, city limits, right-of-way, etc.



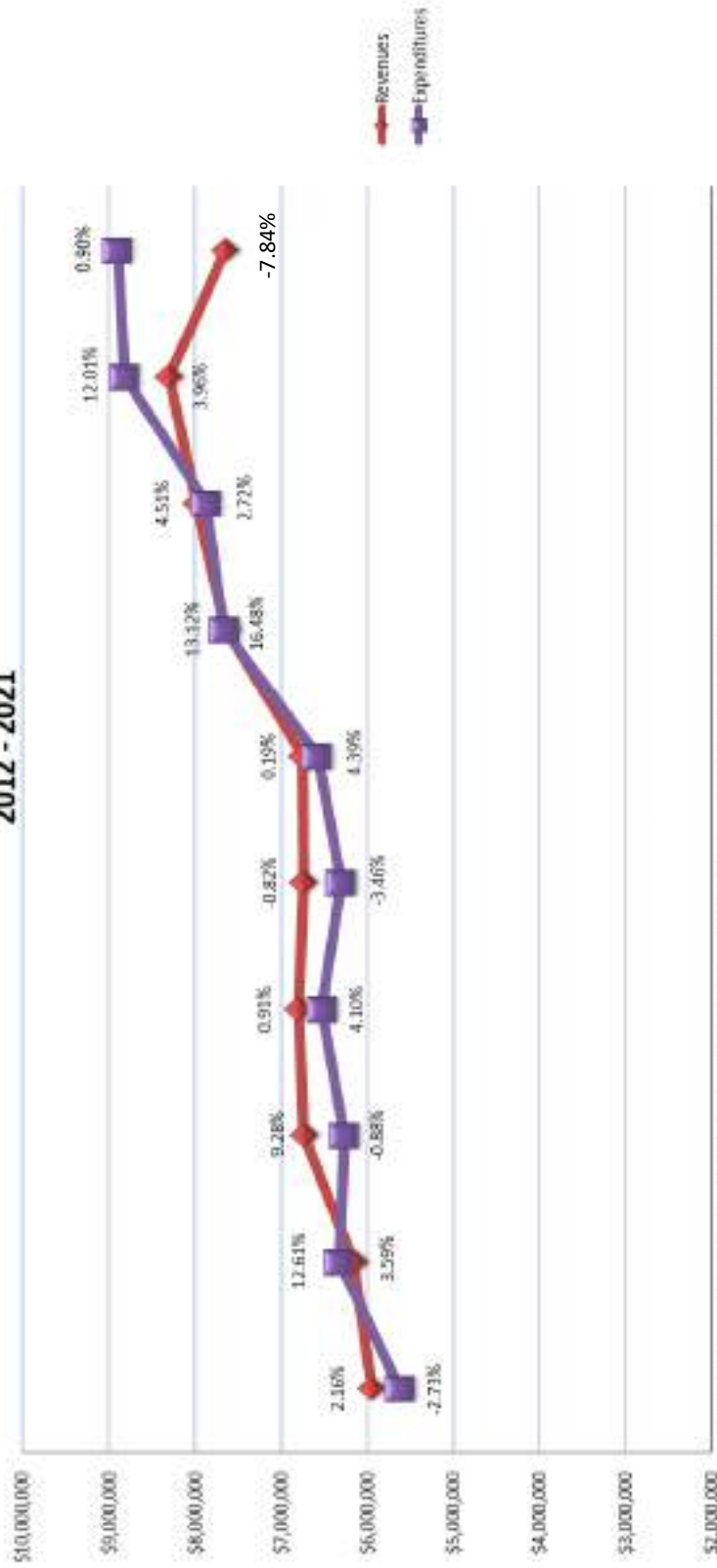
Public Works Fund Summary (201)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	1,497,869		1,608,198	1,249,732
<u>REVENUES</u>				
GENERAL PROPERTY TAX	114,751	110,700	99,600	100,903
WATER & SEWER	87,750	87,500	88,000	87,500
REFUSE	4,453,224	4,461,000	4,565,000	4,660,000
LICENSES & PERMITS	320,413	302,600	160,050	288,100
STATE TURNBACK	2,173,094	2,182,000	2,211,500	2,245,638
GRANT REVENUE	567,212	700,706	903,791	52,124
OTHER REVENUE	122,877	107,862	105,847	36,800
INTERFUND REVENUE	143,500	164,951	164,951	176,664
APPROPRIATED FUND BALANCE	0	0	0	1,249,139
TOTAL REVENUES	7,982,821	8,117,319	8,298,739	8,896,868
<u>EXPENDITURES</u>				
REFUSE	3,757,286	4,016,629	3,950,804	3,921,258
STREET	2,424,609	1,979,037	1,974,727	2,174,820
BUILDING MAINTENANCE	106,688	154,207	146,328	153,766
PARKS & RECREATION	333,580	1,296,380	1,104,179	655,529
ENVIRONMENTAL MAINTENANCE	179,697	206,180	137,630	190,928
PLANNING	123,163	151,897	134,165	148,594
CODE ENFORCEMENT	384,104	402,456	376,740	414,951
ENGINEERING	11,156	46,336	45,136	68,909
OTHER	384,658	751,723	744,315	925,688
ADC WORK RELEASE	167,550	226,923	203,817	242,425
TOTAL EXPENDITURES	7,872,491	9,231,768	8,817,841	8,896,868
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	110,330		(358,466)	(0)
STORM WATER RESTRICTED RESERVE USED/ALLOCATED			160,635	150,000
ENDING FUND BALANCE	1,608,198		1,249,732	150,593
NUMBER OF DAYS OF EXPENDITURES IN FUND BALANCE				6

Public Works Revenues/Expenditures 2012 - 2021



Public Works Change in Revenues/Expenditures 2012 - 2021

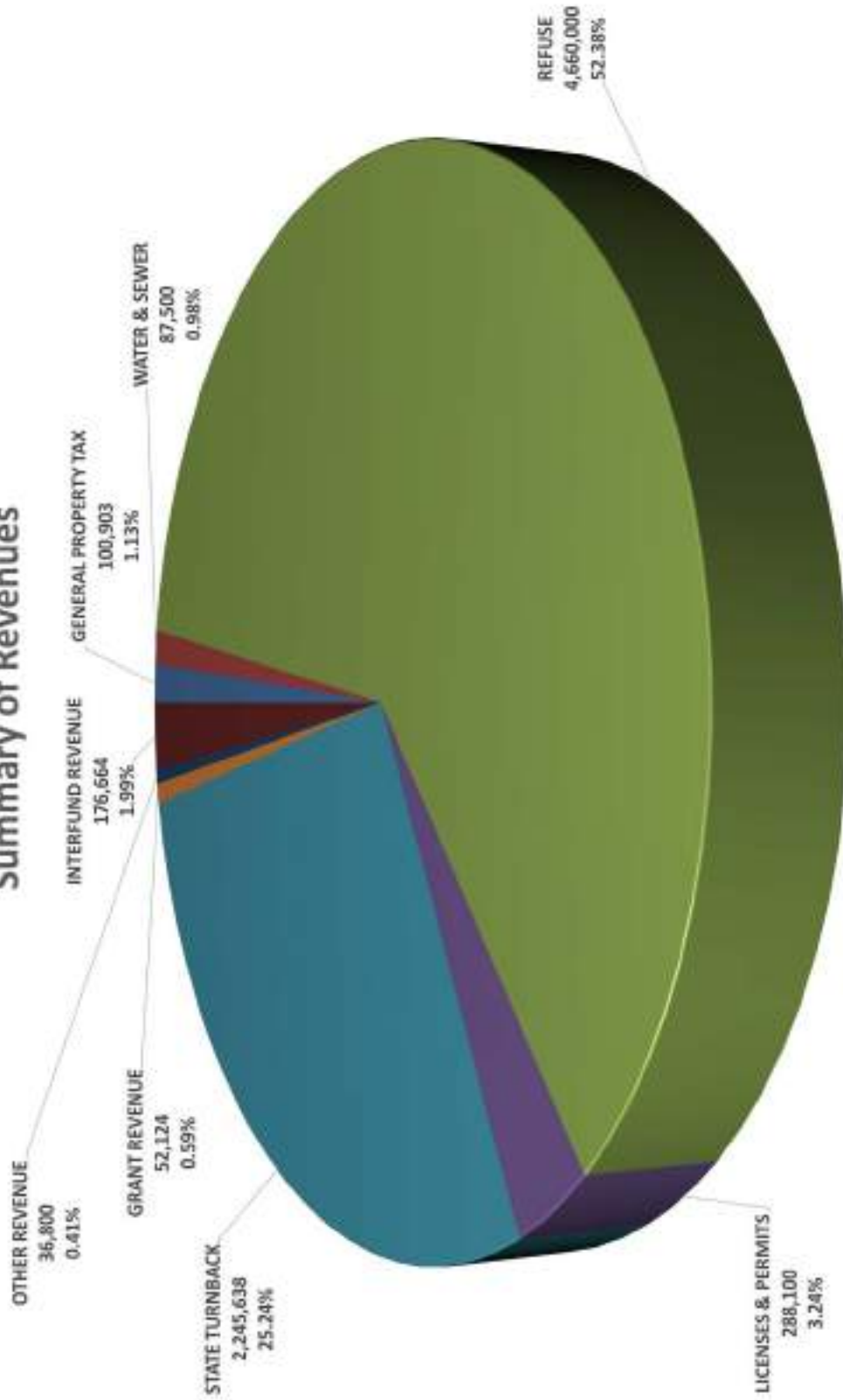


SUMMARY STATEMENT OF REVENUE

Public Works Fund

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
REVENUES				
GENERAL PROPERTY TAX	114,751	110,700	99,600	100,903
WATER & SEWER	87,750	87,500	88,000	87,500
REFUSE	4,453,224	4,461,000	4,565,000	4,660,000
LICENSES & PERMITS	320,413	302,600	160,050	288,100
STATE TURNBACK	2,173,094	2,182,000	2,211,500	2,245,638
GRANT REVENUE	567,212	700,706	903,791	52,124
OTHER REVENUE	122,877	107,862	105,847	36,800
INTERFUND REVENUE	143,500	164,951	164,951	176,664
APPROPRIATED FUND BALANCE	0	0	0	1,249,139
TOTAL REVENUES	7,982,821	8,117,319	8,298,739	8,896,868

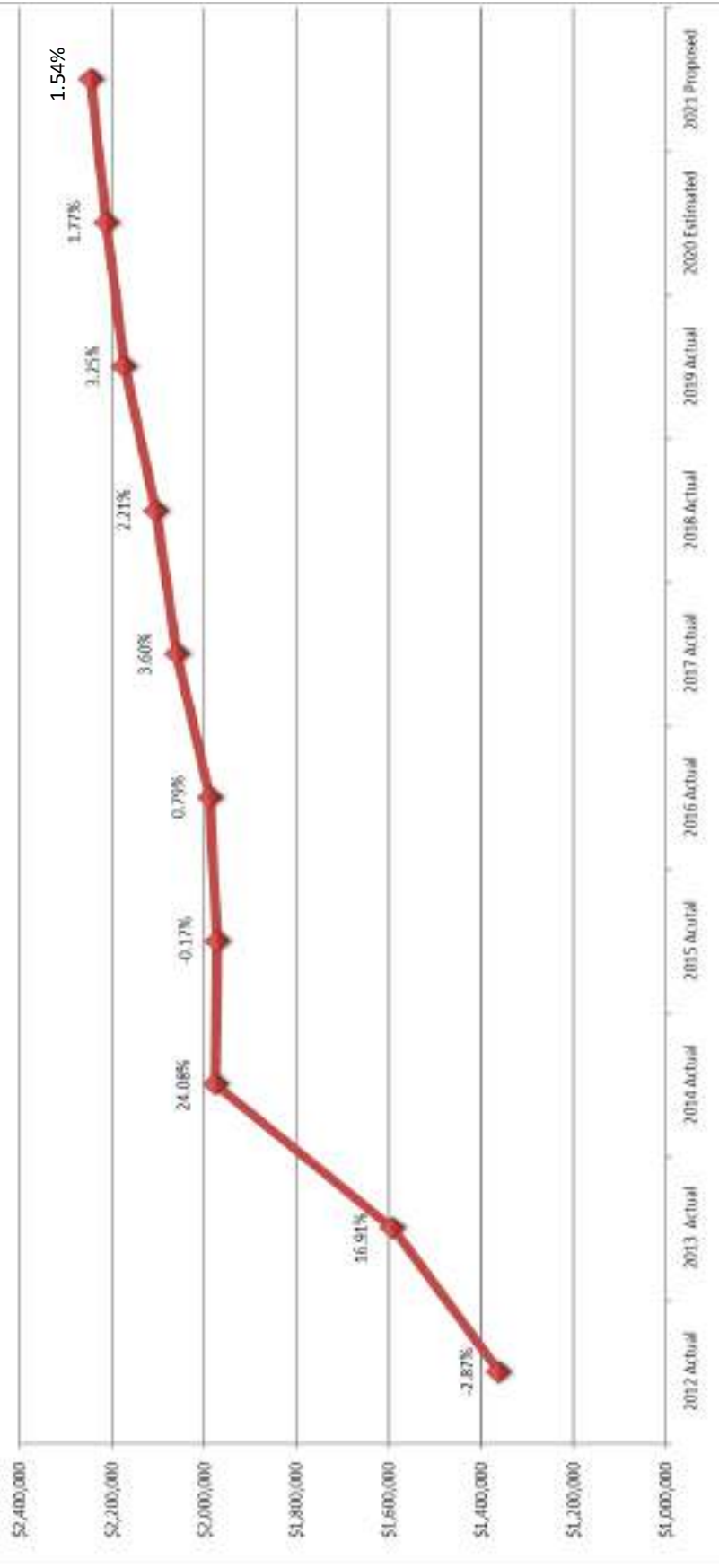
Public Works Fund - FY 2021 Summary of Revenues



**Public Works Refuse Revenue Growth
2012 - 2021**



Public Works State Turnback Revenue Growth 2012 - 2021



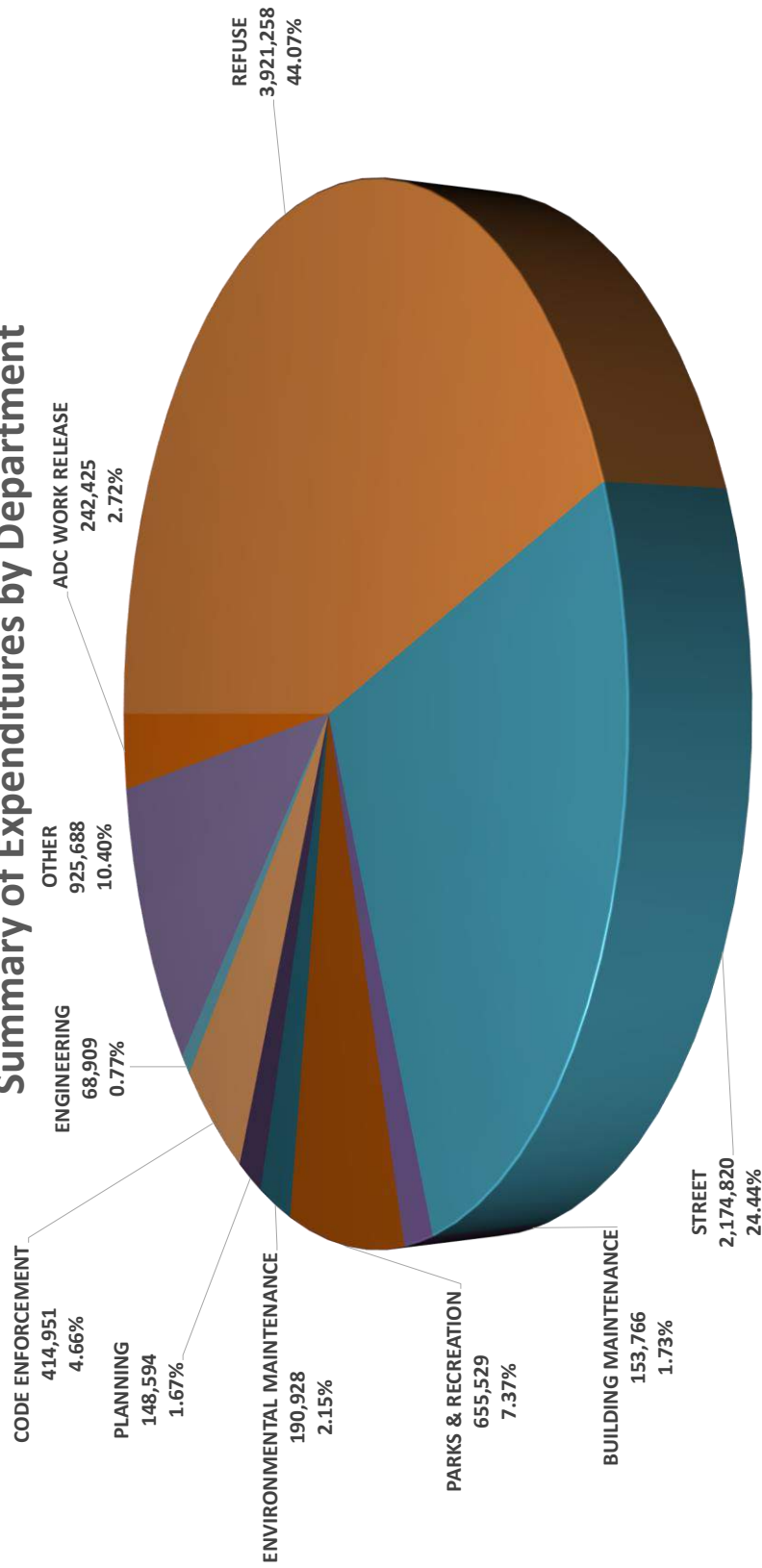
SUMMARY STATEMENT OF EXPENDITURES

Public Works Fund By Department

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
<u>EXPENDITURES</u>				
REFUSE				
PERSONNEL	40,933	42,639	43,065	44,659
CONTRACTUAL SERVICES	3,057,506	3,298,500	3,228,681	3,277,263
MAINTENANCE	165	4,300	2,250	3,300
SUPPLIES	8,244	4,150	1,950	2,600
CAPITAL OUTLAY	0	11,000	11,000	7,436
OTHER	650,438	656,040	663,858	586,000
TOTAL REFUSE	3,757,286	4,016,629	3,950,804	3,921,258
STREET				
PERSONNEL	721,737	816,298	730,266	893,450
CONTRACTUAL SERVICES	456,806	497,139	453,689	515,570
MAINTENANCE	21,936	23,200	13,000	18,900
SUPPLIES	486,853	492,400	397,000	490,900
CAPITAL OUTLAY	759,387	200,000	384,272	302,000
OTHER	(22,110)	(50,000)	(3,500)	(46,000)
TOTAL STREET	2,424,609	1,979,037	1,974,727	2,174,820
BUILDING MAINTENANCE				
PERSONNEL	48,673	51,521	51,392	53,769
CONTRACTUAL SERVICES	33,473	37,336	35,036	35,547
MAINTENANCE	0	600	300	600
SUPPLIES	23,284	24,750	19,600	23,850
CAPITAL OUTLAY	1,258	40,000	40,000	40,000
TOTAL BUILDING MAINTENANCE	106,688	154,207	146,328	153,766
PARKS & RECREATION				
PERSONNEL	199,776	240,453	225,417	243,992
CONTRACTUAL SERVICES	38,552	48,272	41,777	45,718
MAINTENANCE	3,725	5,500	2,000	5,500
SUPPLIES	64,073	81,900	53,050	69,700
CAPITAL OUTLAY	30,417	920,255	781,935	290,619
OTHER	(2,963)	0	0	0
TOTAL PARKS & RECREATION	333,580	1,296,380	1,104,179	655,529
ENVIRONMENTAL MAINTENANCE				
PERSONNEL	125,998	131,180	103,012	132,228
CONTRACTUAL SERVICES	0	600	368	500
MAINTENANCE	1,210	2,500	1,500	2,500
SUPPLIES	49,758	71,900	32,750	55,700
CAPITAL OUTLAY	7,372	0	0	0
OTHER	(4,641)	0	0	0
TOTAL ENVIRONMENTAL MAINTENANCE	179,697	206,180	137,630	190,928

PLANNING				
PERSONNEL	98,707	123,525	119,994	128,301
CONTRACTUAL SERVICES	16,732	14,972	7,971	11,893
SUPPLIES	7,724	13,400	6,200	8,400
TOTAL PLANNING	123,163	151,897	134,165	148,594
CODE ENFORCEMENT				
PERSONNEL	308,131	326,103	330,837	345,275
CONTRACTUAL SERVICES	18,764	26,853	17,403	20,876
MAINTENANCE	2,228	3,000	1,500	2,300
SUPPLIES	7,525	12,000	10,500	12,000
CAPITAL OUTLAY	16,907	0	0	0
OTHER	30,549	34,500	16,500	34,500
TOTAL CODE ENFORCEMENT	384,104	402,456	376,740	414,952
ENGINEERING				
PERSONNEL	0	0	0	47,082
CONTRACTUAL SERVICES	2,708	2,736	3,336	4,827
SUPPLIES	1,741	3,600	1,800	2,000
CAPITAL OUTLAY	6,707	40,000	40,000	15,000
TOTAL ENGINEERING	11,156	46,336	45,136	68,908
OTHER STREET PROJECTS				
CAPITAL OUTLAY	384,658	751,723	744,315	925,688
TOTAL OTHE STREET PROJECTS	384,658	751,723	744,315	925,688
ADC WORK RELEASE				
PERSONNEL	167,550	226,923	203,817	242,425
TOTAL ADC WORK RELEASE	167,550	226,923	203,817	242,425
TOTAL EXPENDITURES	7,872,491	9,231,768	8,817,841	8,896,868

Public Works Fund - FY 2021 Summary of Expenditures by Department

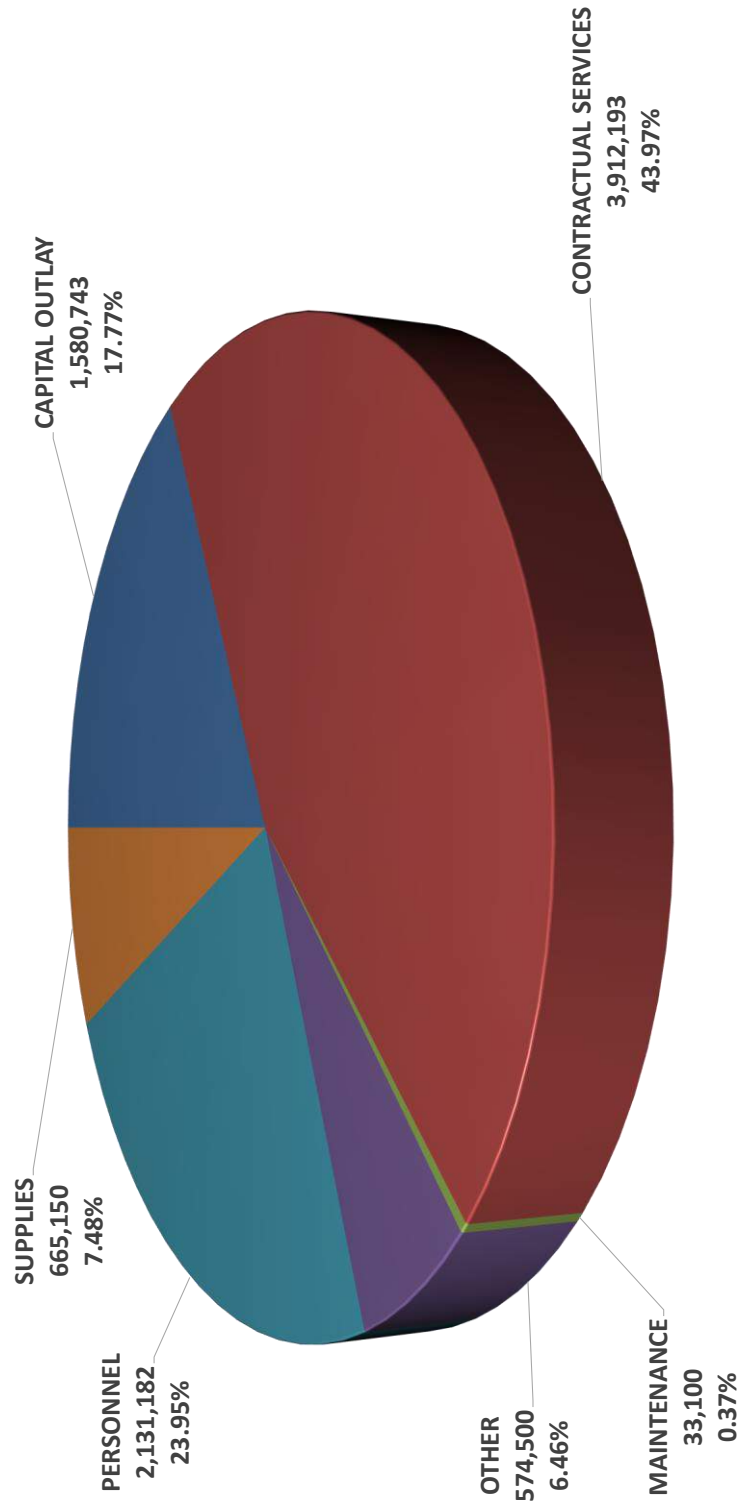


SUMMARY STATEMENT OF EXPENDITURES

Public Works Fund *By Type*

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
EXPENDITURES				
CAPITAL OUTLAY	1,206,706	1,962,978	2,001,522	1,580,743
CONTRACTUAL SERVICES	3,624,541	3,926,408	3,788,261	3,912,193
MAINTENANCE	29,264	39,100	20,550	33,100
OTHER	651,273	640,540	676,858	574,500
PERSONNEL	1,711,505	1,958,642	1,807,800	2,131,182
SUPPLIES	649,202	704,100	522,850	665,150
TOTAL EXPENDITURES	7,872,491	9,231,768	8,817,841	8,896,868

Public Works Fund - FY 2021 Summary of Expenditures by Type



Public Works Fund 2022 - 2026 Projections

	2022 Projection	2023 Projection	2024 Projection	2025 Projection	2026 Projection
Revenues					
General Property Tax	\$ 102,921	\$ 104,979	\$ 107,079	\$ 109,221	\$ 111,405
Refuse	\$ 4,729,900	\$ 4,800,849	\$ 4,872,861	\$ 4,945,954	\$ 5,020,143
Water and Sewer	\$ 87,761	\$ 87,761	\$ 87,761	\$ 87,761	\$ 87,761
Licenses and Permits	\$ 297,211	\$ 297,211	\$ 297,211	\$ 297,211	\$ 297,211
State Turnback	\$ 2,301,218	\$ 2,358,174	\$ 2,416,540	\$ 2,476,350	\$ 2,537,641
Grant Revenue	\$ 313,319	\$ 313,319	\$ 313,319	\$ 313,319	\$ 313,319
Other Revenue	\$ 236,593	\$ 236,593	\$ 236,593	\$ 236,593	\$ 236,593
Interfund Revenue	\$ 189,209	\$ 202,644	\$ 217,034	\$ 232,445	\$ 248,951
Total Revenues	\$ 8,258,132	\$ 8,401,530	\$ 8,548,398	\$ 8,698,854	\$ 8,853,024
% Change from Prior Year	7.981%	1.736%	1.748%	1.760%	1.772%
Expenses					
Refuse	\$ 4,014,831	\$ 4,110,637	\$ 4,208,729	\$ 4,309,162	\$ 4,411,992
Street	\$ 2,474,690	\$ 2,815,908	\$ 3,204,173	\$ 3,645,973	\$ 4,148,690
Building Maintenance	\$ 168,769	\$ 185,236	\$ 203,310	\$ 223,147	\$ 244,920
Parks and Recreation	\$ 697,176	\$ 741,469	\$ 788,575	\$ 838,675	\$ 891,957
Environmental Maintenance	\$ 195,575	\$ 200,334	\$ 205,210	\$ 210,204	\$ 215,319
Planning	\$ 152,979	\$ 157,493	\$ 162,140	\$ 166,924	\$ 171,849
Code Enforcement	\$ 430,383	\$ 446,390	\$ 462,991	\$ 480,211	\$ 498,070
Engineering	\$ 69,866	\$ 70,836	\$ 71,820	\$ 72,817	\$ 73,828
Other	\$ 493,810	\$ 493,810	\$ 493,810	\$ 493,810	\$ 493,810
ADC Work Release	\$ 263,296	\$ 285,964	\$ 310,584	\$ 337,323	\$ 366,365
Total Expenses	\$ 8,961,375	\$ 9,508,077	\$ 10,111,342	\$ 10,778,246	\$ 11,516,800
% Change from Prior Year	0.73%	6.10%	6.34%	6.60%	6.85%
Total	\$ (703,242)	\$ (1,106,547)	\$ (1,562,944)	\$ (2,079,392)	\$ (2,663,777)
% Change from Prior Year	-43.70%	57.35%	41.25%	33.04%	28.10%

Public Works Fund 2022-2026 Projections



C.D.B.G.



Fund

Community Development Block Grant

PROGRAM DESCRIPTION:

Over the last eleven 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 eleven years the Public Works Department has been meeting infrastructure and public service needs in the LMI areas and of LMT residents and will continue to do so in the future.

PROGRAM FOCUS:

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



Community Development Block Grant

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	BUDGET 2021
BEGINNING FUND BALANCE	(879)		7,493	3,863
REVENUES				
FEDERAL GRANTS	309,136	477,169	522,503	693,264
SECTION 108 LOAN	0	885,000	0	0
PROGRAM INCOME C/Y	4,403	0	125	1,300
INSURANCE PROCEEDS	8,000	0	0	0
	321,539	1,362,169	522,628	694,564

EXPENDITURES

GRANT ADMINISTRATION	56,994	49,928	49,928	56,099
PUB FACILITIES IMPROVEMENTS	196,142	1,165,277	200,000	340,570
PUBLIC SERVICE	15,275	24,964	80,324	25,000
ECONOMIC DEVELOPMENT	0	0	155,006	149,895
HOUSING DEMOLITION	40,013	62,000	21,000	40,000
HOUSING	4,743	60,000	20,000	83,000
TOTAL BUDGET	313,167	1,362,169	526,258	694,564

GRANT ADMINISTRATION	56,994	49,928	49,928	56,099
PUB FACILITIES IMPROVEMENTS	196,142	1,165,277	200,000	340,570
ECONOMIC DEVELOPMENT	0	0	155,006	149,895
PUBLIC SERVICE	15,275	24,964	80,324	25,000
CLEARING AND HOUSING DEMOLITION	40,013	62,000	21,000	40,000
HOUSING	4,743	60,000	20,000	83,000

Other



Funds

Other Funds

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

DWI Fund

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

Police Fund

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

Narcotics Self-Sufficiency Fund

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

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

Library Fund

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

Judges Pension Fund

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

Court Automation Fund

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



DWI Fund (107)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	40,095		51,885	35,656
REVENUES				
46000 FINES & FORFEITURES	11,790	9,000	16,000	11,000
TOTAL	11,790	9,000	16,000	11,000
SUPPLIES				
53020 OPERATING SUPPLIES	0	32,229	32,229	46,656
TOTAL	0	32,229	32,229	46,656
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	11,790		(16,229)	(35,656)
ENDING FUND BALANCE	51,885		35,656	(0)
FUND BALANCE AS % OF REVENUES				

Police Funds (209)

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
BEGINNING FUND BALANCE	(1,223)		3,761	7,875
REVENUES				
46017 JAIL BOOKING FEE	5,585	4,800	7,400	6,100
46080 PUBLIC INTOX/DWI	2,284	1,900	1,600	1,800
47130 BODY ARMOR GRANT	5,732	9,590	5,074	20,904
TOTAL	13,601	16,290	14,074	28,804
EXPENDITURES				
53021 OPERATING BODY ARMOR GRANT	1,996	9,590	5,074	20,904
53024 OPER PUB INTOX/DWI	0	1,700	1,700	1,700
59101 GENERAL FUND	6,621	3,186	3,186	14,075
TOTAL	8,617	14,476	9,960	36,679
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	4,984		4,114	(7,875)
ENDING FUND BALANCE	3,761		7,875	0

Narcotics Self-Sufficiency Fund (210)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	84		14	339
REVENUES				
46000 FINES & FORFEITURES	4,613	4,500	5,000	5,000
TOTAL	4,613	4,500	5,000	5,000
EXPENDITURES				
52085 OTHER FEES	199	100	275	275
58402 NARC GRANT MATCH	4,484	4,400	4,400	5,064
TOTAL	4,683	4,500	4,675	5,339
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(70)		325	(339)
ENDING FUND BALANCE	14		339	0
FUND BALANCE AS % OF REVENUES				

Domestic Violence Self-Sufficiency Fund (221)

	<i>ACTUAL</i> <i>2019</i>	<i>BUDGET</i> <i>2020</i>	<i>ESTIMATED</i> <i>2020</i>	<i>PROPOSED</i> <i>2021</i>
BEGINNING FUND BALANCE	438		428	726
REVENUES				
46000 FINES & FORFEITURES	1,927	1,550	2,050	1,800
TOTAL	1,927	1,550	2,050	1,800
EXPENDITURES				
58489 VAWA GRANT MATCH	1,937	1,752	1,752	2,526
TOTAL	1,937	1,752	1,752	2,526
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(10)		298	(726)
ENDING FUND BALANCE	428		726	0

Bail Bond Fund (223)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	576		3,332	356
REVENUES				
46091 BAIL BOND FEES	6,500	4,750	3,900	4,800
46093 PR BONDS	1,206	1,000	1,200	1,100
TOTAL	<u>7,706</u>	<u>5,750</u>	<u>5,100</u>	<u>5,900</u>
EXPENDITURES				
58550 PARITY SALARY EXPENSE	4,950	8,076	8,076	6,256
TOTAL	<u>4,950</u>	<u>8,076</u>	<u>8,076</u>	<u>6,256</u>
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	2,756		(2,976)	(356)
ENDING FUND BALANCE	3,332		356	0

North Texarkana Redevelopment District #1 (227)

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
BEGINNING FUND BALANCE	604,485		810,132	933,142
REVENUES				
41000 CURRENT PROPERTY TAX	113,873	98,701	100,000	109,000
41010 DELINQUENT PROP. TAX	91,755	22,000	23,000	30,000
48010 INTEREST EARNED	19	10	10	10
TOTAL	205,647	120,711	123,010	139,010
EXPENDITURES				
54010 CAPITAL PROJECTS	0	0	0	0
TOTAL	0	0	0	0
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	205,647		123,010	139,010
ENDING FUND BALANCE	810,132		933,142	1,072,152

Public Safety Fund (228)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	4,136		4,548	1,407
REVENUES				
46000 FINES & FORFEITURES	412	300	200	250
TOTAL	412	300	200	250
EXPENDITURES				
53020 OPERATING SUPPLIES	0	3,341	3,341	1,657
TOTAL	0	3,341	3,341	1,657
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	412		(3,141)	(1,407)
ENDING FUND BALANCE	4,548		1,407	(0)

Front Street Project (231)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	12,924		11,860	9,685
REVENUES				
48206 EVENT PROCEEDS	0	0	0	0
TOTAL	0	0	0	0
EXPENDITURES				
CONTRACTUAL SERVICES	1,064	1,000	1,175	1,175
SUPPLIES	0	7,868	1,000	8,510
TOTAL BUDGET	1,064	8,868	2,175	9,685
CONTRACTUAL SERVICES				
52060 UTILITY SERVICES	564	500	675	675
52120 RENTAL OF LAND & BUILDING	500	500	500	500
TOTAL	1,064	1,000	1,175	1,175
SUPPLIES				
53020 OPERATING SUPPLIES	0	7,868	1,000	8,510
TOTAL	0	7,868	1,000	8,510
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(1,064)		(2,175)	(9,685)
ENDING FUND BALANCE	11,860		9,685	(0)

Library Fund (601)

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
BEGINNING FUND BALANCE	53,021		44,447	44,447
REVENUES				
41000 CURRENT PROPERTY TAX	340,474	320,000	298,000	312,000
41010 DELINQUENT PROPERTY TAX	46,627	30,000	35,000	35,000
47500 STATE GRANTS	76,485	75,000	72,000	72,000
48010 INTEREST EARNED	45	30	30	30
49101 GENERAL FUND	5,000	5,000	5,000	5,000
TOTAL	468,632	430,030	410,030	424,030
EXPENDITURES				
58425 LIBRARY CONTRIBUTION	400,721	355,030	338,030	352,030
58426 LIBRARY CONT-STATE GRT	76,485	75,000	72,000	72,000
TOTAL	477,206	430,030	410,030	424,030
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(8,574)		0	0
ENDING FUND BALANCE	44,447		44,447	44,447

Judges Pension Fund (615)

	<i>ACTUAL 2019</i>	<i>BUDGET 2020</i>	<i>ESTIMATED 2020</i>	<i>PROPOSED 2021</i>
BEGINNING FUND BALANCE	84		(68)	(0)
REVENUES				
46000 FINES & FORFEITURES	3,914	3,914	3,914	3,914
46076 MUN JUD COUNTY CAJF	1,501	1,501	1,501	1,501
TOTAL	<u>5,416</u>	<u>5,415</u>	<u>5,415</u>	<u>5,415</u>
EXPENDITURES				
52085 OTHER FEES	199	100	275	275
59101 GENERAL FUND	5,369	5,344	5,072	5,140
TOTAL	<u>5,568</u>	<u>5,444</u>	<u>5,347</u>	<u>5,415</u>
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(152)		68	(0)
ENDING FUND BALANCE	(68)		(0)	0

Court Automation (705)

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
BEGINNING FUND BALANCE	63,181		50,645	10,295
REVENUES				
46062 MONTHLY PAYMENT FEE	17,801	18,000	14,500	14,500
48010 INTEREST EARNED	105	110	50	50
TOTAL	17,906	18,110	14,550	14,550
EXPENDITURES				
CONTRACTUAL SERVICES	7,451	10,000	8,500	3,445
SUPPLIES	21,839	28,000	45,000	20,000
OTHER	1,152	1,200	1,400	1,400
TOTAL BUDGET	30,442	39,200	54,900	24,845
CONTRACTUAL SERVICES				
52020 DATA PROCESSING	3,103	4,000	4,000	3,445
52070 COMMUNICATIONS	4,349	6,000	4,500	0
TOTAL	7,451	10,000	8,500	3,445
SUPPLIES				
52180 MAINTENANCE MACH/EQUIP	18,202	20,000	20,000	20,000
53020 OPERATING SUPPLIES	3,637	8,000	25,000	0
TOTAL	21,839	28,000	45,000	20,000
OTHER				
52085 OTHER FEES	1,152	1,200	1,400	1,400
TOTAL	1,152	1,200	1,400	1,400
NET CHANGE IN UNRESERVED / UNAPPROPRIATED FUND BALANCE	(12,536)		(40,350)	(10,295)
ENDING FUND BALANCE	50,645		10,295	(0)

A & P



Fund

Advertising & Promotion Fund

PROGRAM DESCRIPTION:

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

Legal uses of Hotel/Restaurant Gross Receipt Tax:

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



Advertising & Promotion Fund

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
BEGINNING FUND BALANCE	215,914		248,926	(4,677)
REVENUES				
41120 RESTAURANT TAXES	482,332	489,000	446,000	452,000
41121 ADDL RESTAURANT TAXES	482,332	489,000	446,000	452,000
41130 HOTEL/MOTEL TAXES	99,876	102,000	62,000	81,000
41131 ADDL HOTEL/MOTEL TAXES	205,008	204,000	128,000	162,000
41250 SALES AND USE TAX REFUND	80	0	0	0
48010 INTEREST EARNED	381	400	300	400
48400 DONATIONS	1	0	0	0
TOTAL	1,270,010	1,284,400	1,082,300	1,147,400
EXPENDITURES				
52011 LEGAL SERVICES	4,365	0	2,000	0
52040 PRINTING & DUPLICATING	213	0	0	0
52090 ADVERTISING & PUBLICITY	137,938	140,500	140,500	140,500
52100 TRAVEL/TRAINING	358	0	0	0
52150 MAINTENANCE LAND & BUILDING	16,612	0	24,000	0
52300 EVENTS	5,967	0	0	0
53060 MINOR TOOLS & EQUIP	12,527	0	12,000	0
54503 PARK EQUIPMENT	0	141,460	105,460	0
58424 FARMERS MARKET CONTRIB	4,000	0	0	0
58428 FOUR STATE FAIR PROJECT	176,266	130,500	130,500	0
58432 CHAMBER OF COMMERCE	14,127	13,250	13,250	0
58433 MUSEUM	5,000	3,250	3,250	0
58434 TRAHC	16,250	11,250	11,250	0
58437 BASEBALL ASSOCIATION	40,000	84,500	84,500	50,000
58455 WELCOME CENTER	4,725	4,000	4,000	0
58457 MAIN STREET TEXARKANA	15,000	9,000	9,000	0
58464 PARTNERSHIP FOR THE PATHWAY	6,250	6,000	6,000	0
58466 FINANCE ADMINISTRATION	45,000	45,000	45,000	45,000
58487 CONVENTION CENTER	234,286	234,286	234,286	150,000
58494 ANTIQUE AUTO CLUB	0	4,200	13,406	0
58495 MUNICIPAL AUDITORIUM	3,750	0	0	0
58498 TEXARKANA SYMPHONY ORCHESTRA	11,500	10,500	10,500	0
58538 CITY BEAUTIFUL COMMISSION	16,119	18,500	18,500	0
58541 HOLIDAY SPRINGS WATER PARK	250,000	250,000	250,000	250,000
58543 SPARKS IN THE PARK	7,500	10,000	0	0
58544 LIVE UNITED BOWL	28,750	21,750	0	0
58553 TEXARKANA ARTS & HISTORIC DISTRICT	1,242	30,000	30,000	0
58555 1894, LLC.	1,343	1,125	1,125	0
58565 RUNNIN' WJ RANCH	9,000	0	0	0
58569 ULTIMATE CHALLENGE PRODUCTIONS	6,750	5,750	5,750	0
58570 KENNEL CLUB TXK, INC.	260	3,200	3,200	0
58573 RMHC-REGIONAL MUSIC HERITAGE CENTER	1,500	0	0	0
58575 AR INTERNATIONAL ASSOC. OF ARSON INVESTIGATORS	900	0	0	0
58576 HERITAGE HEART & ART	1,000	1,100	1,100	0
58577 TOWNSQUARE MEDIA	15,000	11,250	0	0

Advertising & Promotion Fund

	ACTUAL 2019	BUDGET 2020	ESTIMATED 2020	PROPOSED 2021
59201 PARKS SUPER SALARY/FRINGE	80,500	80,563	80,563	83,724
59201 ADC WORKERS	63,000	84,388	84,388	92,940
58578 MARINE CORPS LEAGUE #1149	0	1,250	500	0
58579 AR BASSMASTER HIGH SCHOOL SERIES	0	1,000	1,000	0
58580 THE SCHOLARS	0	3,250	0	0
58581 BUFFALO SOLDIERS MOTORCYCLE CLUB	0	3,500	3,500	0
58582 TRADE DAYS	0	1,125	1,125	0
58583 HEALTHCARE EXPRESS MARDIGRAS	0	6,250	6,250	0
TOTAL	1,236,998	1,371,697	1,335,903	812,164
NET PROFIT / (LOSS)	33,012		(253,603)	335,236
REALLOCATION OF RESTRICTED RESERVES			0	18,650
ENDING FUND BALANCE	248,926		(4,677)	349,210

Personnel



CITY OF TEXARKANA, AR
2021 ANNUAL BUDGET
AUTHORIZED POSITIONS

	<u>ACTUAL</u> <u>2019</u>	<u>ACTUAL</u> <u>2020</u>	<u>REQUESTED</u> <u>2021</u>
<u>ADMINISTRATION (1010)</u>			
CITY MANAGER	1	1	1
EXECUTIVE SECRETARY	1	1	1
CUSTOMER SERVICE POSITION (PART-TIME)	1	1	1
MEDIA RELATIONS MANAGER	1	1	1
	<hr/> 4	<hr/> 4	<hr/> 4
<u>FINANCE (1040)</u>			
FINANCE DIRECTOR	1	1	1
CONTROLLER	1	1	1
PAYROLL MANAGER	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
	<hr/> 8	<hr/> 8	<hr/> 8
<u>MUNICIPAL COURT (1050)</u>			
DISTRICT JUDGE	1	1	1
COURT CLERK	1	1	1
DEPUTY COURT CLERK	3	3	3
	<hr/> 5	<hr/> 5	<hr/> 5
<u>PROBATION OFFICE (1060)</u>			
CHIEF PROBATION OFFICER (PART-TIME)	1	1	1
DEPUTY CHIEF PROBATION OFFICER	1	1	1
PROBATION OFFICER	2	2	2
	<hr/> 4	<hr/> 4	<hr/> 4
<u>CITY CLERK (1070)</u>			
CITY CLERK	1	1	1
DEPUTY CITY CLERK	1	1	1
	<hr/> 2	<hr/> 2	<hr/> 2
<u>POLICE (1110)</u>			
POLICE CHIEF	1	1	1
CAPTAIN	3	3	3
LIEUTENANT	5	5	5
SERGEANT	10	10	10
PATROL OFFICER	58	58	58
	<hr/> 77	<hr/> 77	<hr/> 77
<u>POLICE-HOUSING (1150)</u>			
PATROL OFFICER	2	2	2
	<hr/> 2	<hr/> 2	<hr/> 2

CITY OF TEXARKANA, AR
2021 ANNUAL BUDGET
AUTHORIZED POSITIONS

	ACTUAL <u>2019</u>	ACTUAL <u>2020</u>	REQUESTED <u>2021</u>
<u>POLICE-NARCOTICS (1160)</u>			
SERGEANT	1	1	1
PATROL OFFICER	4	4	4
	<u>5</u>	<u>5</u>	<u>5</u>
<u>POLICE-SUPPORT SERVICES (1180)</u>			
SERVICES SUPPORT COMMUNICATIONS TECH	1	1	1
COMPUTER SERVICES TECHNICIAN	1	1	1
PROPERTY/EVIDENCE TECH	1	1	1
ADMINISTRATIVE SUPPORT TECHNICIAN	1	1	1
RECEPTIONIST	1	1	1
TRANSCRIPTIONS	1	1	1
CIVILIAN COMPLAINTS/WARRANTS	1	1	1
COURT DOCKET CLERK	1	1	1
DOMESTIC CASE COORDINATOR	1	1	1
CID SECRETARY/ANALYST	1	1	1
VEHICLE MAINT OFFICER (PART-TIME)	1	1	1
SPECIALIZED AND TRANSPORT	15	15	15
	<u>26</u>	<u>26</u>	<u>26</u>
<u>TOTAL POLICE</u>	<u>110</u>	<u>110</u>	<u>110</u>
<u>FIRE (1210)</u>			
FIRE CHIEF	1	1	1
ASSISTANT FIRE CHIEF	1	1	1
BATTALION CHIEF	3	3	3
FIRE MARSHAL	1	1	1
CAPTAIN	15	15	15
DRIVER ENGINEER	18	18	18
FIREFIGHTER	19	19	19
FIRE ADMINISTRATIVE ASSISTANT	1	1	1
	<u>59</u>	<u>59</u>	<u>59</u>
<u>ANIMAL SHELTER (1910)</u>			
DIRECTOR	1	1	1
ADMINISTRATIVE ASSISTANT	1	1	1
OFFICE STAFF	1	1	1
KENNEL SUPERVISOR	1	1	1
KENNEL STAFF	1	1	3
KENNEL STAFF (PART-TIME)	1	1	0
ANIMAL CONTROL OFFICER	2	2	2
	<u>8</u>	<u>8</u>	<u>9</u>
<u>TOTAL GENERAL FUND</u>	<u>200</u>	<u>200</u>	<u>201</u>

CITY OF TEXARKANA, AR
2021 ANNUAL BUDGET
AUTHORIZED POSITIONS

	<u>ACTUAL 2019</u>	<u>ACTUAL 2020</u>	<u>REQUESTED 2021</u>
<u>STREET (1410)</u>			
PUBLIC WORKS DIRECTOR	1	1	1
PUBLIC WORKS SUPERINTENDENT	1	1	1
ASSISTANT PUBLIC WORKS DIRECTOR	1	1	1
FOREMAN III	1	1	1
FOREMAN II	1	1	1
TRAFFIC TECHNICIAN	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
EQUIP OPERATOR I	3	3	5
EQUIP OPERATOR II	1	1	1
ASPHALT FOREMAN	1	1	1
	<hr/> <hr/> 13	<hr/> <hr/> 13	<hr/> <hr/> 15
<u>REFUSE (1425)</u>			
OPERATOR 1	1	1	1
	<hr/> <hr/> 1	<hr/> <hr/> 1	<hr/> <hr/> 1
<u>BUILDING MAINTENANCE (2100)</u>			
MAINTENANCE SUPERVISOR	1	1	1
	<hr/> <hr/> 1	<hr/> <hr/> 1	<hr/> <hr/> 1
<u>PARKS & RECREATION (1710)</u>			
SPORTS MANAGER*	1	1	1
PARKS FOREMAN	1	1	1
EQUIP OPERATOR III	1	1	1
EQUIP OPERATOR I	1	1	1
	<hr/> <hr/> 4	<hr/> <hr/> 4	<hr/> <hr/> 4
<u>ENVIRONMENTAL MAINTENANCE (1420)</u>			
FOREMAN II	1	1	1
EQUIP OPERATOR I	2	2	2
ANT CONTROL (PART-TIME)	1	1	1
	<hr/> <hr/> 4	<hr/> <hr/> 4	<hr/> <hr/> 4
<u>PLANNING (1610)</u>			
CITY PLANNER	1	1	1
PLANNING SECRETARY	1	1	1
	<hr/> <hr/> 2	<hr/> <hr/> 2	<hr/> <hr/> 2
<u>CODE ENFORCEMENT (1620)</u>			
BUILDING OFFICIAL	1	1	1
ELECTRICAL INSPECTOR	1	1	1
PLUMBING INSPECTOR	1	1	1
CODE ENFORCEMENT OFFICER	2	2	2
ADMINISTRATIVE ASSISTANT	1	1	1
	<hr/> <hr/> 6	<hr/> <hr/> 6	<hr/> <hr/> 6

CITY OF TEXARKANA, AR
2021 ANNUAL BUDGET
AUTHORIZED POSITIONS

	ACTUAL 2019	ACTUAL 2020	REQUESTED 2021
<u>ENGINEERING (1430)</u>			
ENGINEERING TECHNICIAN	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>ADC (1940/1950)</u>			
PARKS	4	4	4
STREETS	5	5	5
	<u>9</u>	<u>9</u>	<u>9</u>
<u>TOTAL PUBLIC WORKS</u>			
	<u>41</u>	<u>41</u>	<u>43</u>
<u>B.S.J.B. MAINTENANCE (1310)</u>			
BLDG MAINTENANCE MANAGER	1	1	1
MAINTENANCE SUPERVISOR	1	1	1
SECRETARY	1	1	1
MAINTENANCE TECHNICIAN I	3	3	4
LEAD JANITOR	1	1	0
JANITORS	6	6	6
	<u>13</u>	<u>13</u>	<u>13</u>
<u>BI-STATE INFORMATION CENTER (1320)</u>			
CRC MANAGER**	1	1	1
	<u>1</u>	<u>1</u>	<u>1</u>
<u>GRAND TOTAL</u>			
	<u>255</u>	<u>255</u>	<u>258</u>

*Funded by A & P fund

**Supervised in Police Department

City of Texarkana, Arkansas
Turnover for 2019-2020

2019

2020

ADMINISTRATION

Term	0	0
New Hire	0	0

FINANCE

Term	2	0
New Hire	2	0

CITY CLERK

Term	0	0
New Hire	0	0

COURT

Term	0	0
New Hire	0	0

PROBATION

Term	0	0
New Hire	0	0

POLICE

Term	12	11
New Hire	7	7

FIRE

Term	6	3
New Hire	5	4

BI-STATE

Term	3	0
New Hire	3	3

PUBLIC WORKS

Term	4	12
New Hire	1	3

ANIMAL SHELTER

Term	5	2
New Hire	6	3

TOTALS:

TERM	32	28
NEW HIRE	24	20
TOTAL	56	48

STATISTICAL SECTION

PROFILE

The City of Texarkana, Arkansas was founded in 1873, 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 30,104. 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 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
2010	29,919	37.3	\$597,991,053	\$19,987	7.1%
2011	29,919	36.2	\$609,300,435	\$20,365	7.5%
2012	30,117	36.2	\$644,383,332	\$21,396	6.2%
2013	30,049	36.5	\$627,122,630	\$20,870	6.2%
2014	29,972	35.9	\$643,408,924	\$21,467	5.3%
2015	30,015	37.2	\$643,881,780	\$21,452	5.5%
2016	30,127	37.3	\$642,247,386	\$21,318	3.9%
2017	30,155	37.6	\$642,572,895	\$21,309	3.7%
2018	30,120	38.5	\$666,917,040	\$22,142	3.6%
2019	30,104	38.8	\$712,591,784	\$23,671	3.6%

STATISTICAL SECTION

PRINCIPAL EMPLOYERS, METROPOLITAN STATISTICAL AREA (MSA) TEXARKANA, ARKANSAS AND TEXARKANA, TEXAS						
EMPLOYER	2019			2010		
	EMPLOYEES	RANK	% OF TOTAL MSA	EMPLOYEES	RANK	% OF TOTAL MSA
Red River Army Depot & Tenants	3,797	1	6.05%	7,200	1	11.54%
Christus St. Michael Health Care	1,902	2	3.03%	1,850	3	2.97%
Cooper Tire & Rubber Co.	1,750	3	2.79%	1,860	2	2.98%
Texarkana, TX ISD	1,200	4	1.91%	795	8	1.27%
Southern Refrigerated Transport	1,115	5	1.78%	750	10	1.20%
Wal-Mart/Sam's	1,091	6	1.74%	1,100	5	1.76%
Graphic Packaging	829	7	1.32%	925	6	1.48%
Domtar, Inc.	800	8	1.27%	1,150	4	1.84%
DLA Distributions	731	9	1.16%			
Wadley Regional Medical Texarkana, AR ISD	719	10	1.14%	850	7	1.36%
				785	9	1.26%

GENERAL GOVERNMENT TAX REVENUE BY SOURCE					
FISCAL YEAR	PROPERTY	SALES & USE	OTHER	UTILITY FRANCHISE	TOTAL
2010	\$3,076,924	\$8,417,648	\$136,636	\$2,726,391	\$14,357,599
2011	\$3,132,808	\$8,751,952	\$76,338	\$2,688,227	\$14,649,325
2012	\$3,165,147	\$8,987,936	\$76,764	\$2,649,392	\$14,879,239
2013	\$3,268,995	\$9,553,656	\$81,189	\$2,748,310	\$15,652,150
2014	\$3,475,122	\$9,647,077	\$70,308	\$2,929,319	\$16,121,826
2015	\$3,760,473	\$9,758,447	\$67,975	\$2,856,455	\$16,443,350
2016	\$3,800,773	\$9,646,473	\$57,884	\$2,627,570	\$16,132,700
2017	\$3,813,210	\$9,828,654	\$79,969	\$2,431,741	\$16,153,574
2018	\$3,956,051	\$10,681,031	\$81,351	\$2,603,390	\$17,321,823
2019	\$4,327,850	\$10,848,072	\$80,414	\$2,427,491	\$17,683,827

Principal Property Taxpayers 2019			
Taxpayer	Rank	2019 Assessed Valuation	Percentage of Total Assessed Valuation
Union Pacific System	1	\$13,204,406	3.39%
Southwest Electric Power Co.	2	\$12,443,150	3.20%
Southwest AR Electric Co-op	3	\$11,509,960	2.96%
Cooper Tire & Rubber Co. – Plant	4	\$7,420,020	1.91%
Southwest Ark Telephone Co-op	5	\$4,407,710	1.13%
Wal-Mart Stores Inc. #01-0468	6	\$3,926,425	1.01%
Valor Telecommunications	7	\$3,558,200	0.91%
Truman Arnold Companies	8	\$3,154,740	0.81%
Abernathy Company	9	\$2,602,030	0.67%
Cable One Inc.	10	\$2,574,230	0.66%

STATISTICAL SECTION

CAPITAL ASSET STATISTICS BY FUNCTION						
Function/Program	2014	2015	2016	2017	2018	2019
Public Safety						
Police						
Stations	2	2	2	2	2	2
Total Units	117	117	117	96	96	83
Fire						
Stations	5	5	5	5	5	5
Public Works						
Streets (miles)	252	252	252	252	252	253
Recreation						
Number of parks	24	24	24	24	24	24
Acres	296.3	296.3	296.3	311	311	311
Pools	1	1	1	1	1	1
Ball Fields	15	15	15	16	16	16
Tennis Courts:						
Lighted	3	3	3	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)	7.66	13.91	13.91	13.91	13.91	13.91
Utilities						
Plant capacity (million-gallon average per day)	15	15	15	15	15	15
Water mains (miles)	416	407	412	405	405	408
Number of water meters	10,126	10,154	10,169	10,155	10,152	10,168
Sewer mains (miles)	213	216	233	218	218	219
Number of fire hydrants	1,450	1,469	1,409	1,447	1,482	1,486
Number of Mandeville water meters	318	316	315	315	314	316
Number of Union water meters	1,200	1,231	1,246	1,252	1,274	1,265

Assessed and Appraised Value of Taxable Property	
Year 2020	Tax Roll Year 2019
Real Property Assessed Value	\$271,050,681
Personal Property Assessed Value	\$117,981,340
Total Property Assessed Value	\$389,032,021
Total Tax Levy	\$4,084,837
Tax Rate (per \$100 of assessed value)	0.1050
Tax Distribution	
General Fund	\$1,899,004
Debt Service	\$949,502
Firemen's Pension	\$379,801
Policemen's Pension	\$379,801
Library Fund	\$379,801
TIF District	\$96,928

GLOSSARY OF KEY BUDGET ITEMS

A & P – Advertising and Promotion Fund.

Accrual – an accounting method where revenue or expenditures are recorded when a transaction occurs rather than when payment is received or made.

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.

Audit – the examination of an entity's accounting records, as well as the physical inspection of its assets.

Balanced Budget – a situation where total expected revenues are equal to total planned spending.

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.

GLOSSARY OF KEY BUDGET ITEMS

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

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

Discretionary Funds – Funds managed on a discretionary basis.

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

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

Expenditures – Decreases in net financial resources under the current financial resource's 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 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.

General Fund – the primary fund used by a government entity to record all resource inflows and outflows that are not associated with special-purpose funds.

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

GLOSSARY OF KEY BUDGET ITEMS

Governmental Fund – a grouping used in accounting for tax-supported activities completed by the federal government.

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

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

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

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

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

LMI Residents – Low to Moderate Income

LMT Residents – Low to Moderate Tenant

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

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

O & M – Operations and management.

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

Parity – General: Equality or essential equivalence.

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

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

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

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

GLOSSARY OF KEY BUDGET ITEMS

PW – Public Works.

Recycling – To reprocess or use again.

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

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

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

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

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