CITY OF TEXARKANA

CITY COUNCIL

AGENDA ● AUGUST 14, 2023

Council Chambers | **Regular Meeting** | **6:00 PM**

220 TEXAS BLVD., TEXARKANA, TX 75501

Mayor

Bob Bruggeman

Ward 1	Ward 3	Ward 5
Jean H. Matlock	Betty Williams	Libby White
Ward 2	**Ward 4**	**Ward 6**
Mary Hart	Christie Page	Jay Davis



Vision

The vision of the City is to be a thriving regional center for education, business, and culture which attracts and serves our residents and visitors.

Mission

The mission of the City is to provide customer-focused public services and regional leadership that serve our residents and visitors while offering a safe, vibrant, and welcoming community.

The City Council reserves the right to convene into closed session on any agenda item or issue if applicable pursuant to authorization by the Texas Open Meetings Act (Title 5, Chapter 551 of the Texas Government Code), and will reconvene into open session before taking any final action, decision, or vote on a matter deliberated.

I. CALL TO ORDER, ROLL CALL, ESTABLISHMENT OF QUORUM

II. INVOCATION AND PLEDGE LED BY COUNCIL MEMBER LIBBY WHITE

III. ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR FISCAL YEAR ENDING 9/30/22 - BY DAVID COLEMAN, CPA WITH FORVIS

Annual Comprehensive Financial Report for 093022

IV. MAYOR'S REMARKS AND ITEMS OF COMMUNITY INTEREST

Upcoming City Council Meetings

Monday, August 28, 2023 at 6:00 p.m.
Monday, September 11, 2023 at 6:00 p.m.
Monday, September 25, 2023 at 6:00 p.m.

Parks & Recreation Activities

August 12-19	SBA-Stick Camp	Wallace Softball Complex
August 19	TYSA-USA Softball	Wallace Softball Complex
August 26-27	NSC Baseball	Swanger Complex
August 26-27	NCS Softball	Wallace Softball Complex

V. OPEN FORUM: COMMENTS FROM THE PUBLIC

Per Council rules, comment time is limited to five minutes, or ten minutes if using a translator. Before comments are made, a speaker must complete an information sheet and give to the City Secretary. If your comment pertains to an agenda item with a scheduled public hearing or public comment, the Council requires that you make your comment at that time; you do not need to complete an information sheet.

VI. APPOINTMENTS TO BOARDS, COMMISSIONS, AND COMMITTEES

VII. ITEMS FOR CONSIDERATION

Consent Items

1. Consider approval of the minutes of the Regular Meeting of the City Council held on July 10, 2023 at 6:00 PM.

2. Consider approval of the minutes of the Special Meeting of the City Council held on July 17, 2023 at 12:00 PM.

3. Resolution No. 2023-097 authorizing the City Manager to execute a contract with Francis Excavating of Texarkana, Texas, in the amount of $109,025 for emergency drainage repair to the storm drain along Walton Drive, using funds from the 2017 Bond Fund.

   Public Hearing:
   Council Vote: August 14, 2023

4. Resolution No. 2023-105 authorizing the City Manager to purchase necessary computers and computer accessories from Dell, Inc. of Round Rock, Texas, in the amount not to exceed $65,083.32 with budgeted funds.

   Public Hearing:
   Council Vote: August 14, 2023

5. Resolution No. 2023-106 authorizing the City Manager to execute a contract for the Millwood Water Treatment Plant Cleaning of the Sludge Ponds Project in an amount, with the Texas portion, not to exceed $117,087.30 and the total amount not to exceed $187,160.00. Funds are available in the Millwood Depreciation fund.

   Public Hearing:
   Council Vote: August 14, 2023

6. Resolution No. 2023-108 authorizing the City Manager to approve the payment for light sculptor Bill Fitzgibbons to complete a light sculpture at the U.S. Federal Courthouse/Post Office in the amount of $91,975, with grant funds received from the Texas Commission on the Arts and private donations.

   Public Hearing:
   Council Vote: August 14, 2023

7. Resolution No. 2023-110 authorizing the City Manager to purchase property owned by Cal Williams at 905 W. 7th Street for a future NRDA project, a storm water mitigation and drainage improvement project on Swampoodle Creek, in the amount of $25,000, with funds in the FY23 Real Estate Sales and Acquisition Fund (Fund 109).

Public Hearing:
Council Vote: August 14, 2023

Action Items

8. Resolution No. 2023-101 acknowledging submission of the Texas Tax Code calculations of the City's "no-new-revenue tax rate" of $0.591752 per $100 of assessed valuation and "voter-approval tax rate" of $0.650116 per $100 of assessed valuation; proposing a tax rate of $0.6500 per $100 of assessed valuation for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and authorizing public notice of the proposed tax rate. [Note: This resolution, if passed by the City Council, does not adopt a tax rate, but rather proposes for publication the same tax rate adopted last year. A public hearing and Council record vote to adopt a proposed tax rate will be held on September 11, 2023.] (RCV)

   Public Hearing:
   Council Vote: August 14, 2023

9. Resolution No. 2023-107 authorizing the City Manager to execute a TIPS contract with REC-TXK, LLC. of Nash, Texas, in the amount of $970,060.12 for building repairs to all fire stations, with funds available in the 2023 General Fund.

   Public Hearing:
   Council Vote: August 14, 2023

VIII. FIRST BRIEFINGS

1. Resolution No. 2023-099 approving the fiscal year 2024 Master Fee List.

   Public Hearing: August 28, 2023
   Council Vote: September 11, 2023

2. Ordinance No. 2023-100 ratifying the recently adopted budget that contains a property tax rate that raises more total property taxes than the previous year. [Note: As of the posting date of this agenda, the referenced property tax proposed for the Fiscal Year 2023-24 budget is a tax rate of $0.6500 per $100 of assessed valuation — the same tax rate adopted for Fiscal Year 2022-23.]

   Public Hearing: September 11, 2023
   Council Vote: September 11, 2023

3. Ordinance No. 2023-102 amending the budget estimate of the revenues and expenditures for the fiscal year ending September 30, 2023, and adopting the budget and appropriating resources for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

   Public Hearing: August 28, 2023
   Council Vote: September 11, 2023

4. Ordinance No. 2023-103 fixing the tax rate and levy in and for the City of Texarkana, Texas, for the fiscal year ending September 30, 2024, upon all taxable property in the City of Texarkana, Texas.

   Public Hearing: September 11, 2023
   Council Vote: September 11, 2023

5. Ordinance No. 2023-098 approving the voluntary annexation and zoning district classification of approximately 13.977 acres in the H. S. Janes HRS A-306 (1000 S. Bishop Rd.) to the city limits of Texarkana, Bowie County, Texas. Highland Park Baptist Church, owner.

   Public Hearing: August 28, 2023
   Council Vote: August 28, 2023

6. Ordinance No. 2023-104 approving the full-purpose annexation and zoning district classifications of approximately 175 acres in the H. S. Janes HRS A-306, identified in the Strategic Partnership Agreement with the Macedonia-Eylau Municipal Utility District, including annexation of a discrete portion of U.S. Highway 59 contiguous to the acreage.

   Public Hearing: August 28, 2023
   Council Vote: August 28, 2023

IX. PUBLIC HEARINGS

X. CITY MANAGER'S REPORT

XI. ADMINISTRATIVE COMMENTS

1. City Council

2. City Staff

XII. CLOSED SESSION

The City Council will convene into closed session pursuant to Texas Government Code Section 551.071 (Consultation with the City Attorney) and Section 551.074 (Personnel Matters).

XIII. RECONVENE INTO OPEN SESSION

XIV. ADJOURNMENT

Jennifer Evans
City Secretary

This open meeting of a governmental entity is subject to the Texas Open Meetings Act (Chapter 551, Government Code). The "Council Chambers" is the room or property where the City Council will hold this meeting.

Pursuant to Section 30.06, Penal Code (trespass by license holder with a concealed handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a concealed handgun.

Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly.

Pursuant to Section 46.03, Penal Code (places weapons prohibited), subsection (a)(14), a person commits an offense if the person intentionally, knowingly, or recklessly possesses or goes with a firearm, location-restricted knife, club, or prohibited weapon [listed in Penal Code Section 46.05(a)] in the room or rooms where a meeting of a governmental entity is held, if the meeting is an open meeting subject to Chapter 551, Government Code, and if the entity provided notice as required by that chapter.

This facility is wheelchair accessible and handicap parking is available. If you plan to attend this public meeting and you have a disability that requires special arrangements or accommodations, please call 903-798-3900 or (TTY) 1-800-RELAY TX (1-800-735-2989) at least 48 hours in advance.

City of Texarkana, Texas

Annual Comprehensive Financial Report

For the Fiscal Year Ended

September 30, 2022

Prepared by City of Texarkana, Texas

Finance Department

Kristin Peeples, CPA, Chief Financial Officer

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City of Texarkana, Texas
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Introductory Section

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CITY OF
TEXARKANA
220 TEXAS BOULEVARD TEXARKANA TEXAS 75501
TEXAS

Honorable Mayor and City Council,
City Manager and Citizens of the
City of Texarkana, Texas

The Annual Comprehensive Financial Report (ACFR) of the City of Texarkana, Texas (the City) for the fiscal year ended September 30, 2022, is submitted in accordance with State statutes. These statutes require that every general-purpose local government publish at the close of each fiscal year a complete set of audited financial statements.

The report is published to provide the City Council, City staff, our citizens, our bondholders and other interested parties with detailed information concerning the financial condition and activities of the City government. Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

FORVIS, LLP has issued unmodified opinions on the City of Texarkana, Texas financial statements for the year ended September 30, 2022. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

The City of Texarkana, Texas (the City), incorporated in 1874, is located on the Texas – Arkansas state line in the northeast corner of the State of Texas. The City is 28 miles south of Oklahoma and 25 miles north of the Louisiana boundary line and it currently occupies a land area of 31.73 square miles and serves a population estimated at 36,733. The City is empowered to levy a property tax on real and personal properties located within its boundaries. It is also empowered by state statute to extend its corporate limits by annexation, which occurs periodically when deemed appropriate by the City Council.

The City has operated under the council-manager form of government since 1960. Policy-making and legislative authority are vested in a governing council (Council) comprised of the mayor and six members, all elected on a non-partisan basis. Council members serve three-year staggered terms, with two members elected by ward every three years. The mayor is elected at large and serves a three-year term. The Council is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring the City Manager, City Attorney, and Municipal Judge. The City Manager is responsible for carrying out the policies and ordinances of the Council, for overseeing the day-to-day operations of the City, and for appointing the heads of the various departments.

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The City provides a full range of services, including police, fire, streets and infrastructure, traffic engineering, parks, recreation, library, community development (planning and zoning), public improvements, tourism activities, and general administrative services. Water and sewer distribution and collection activities are provided by Texarkana, Texas water department in conjunction with the Texarkana, Arkansas water department, dba Texarkana Water Utilities (TWU). The Texas activity of TWU functions as a department of the City, and therefore has been included as an integral part of the City's financial statements.

The financial reporting entity (the government) includes all funds of the primary government (i.e., the City of Texarkana as legally defined), as well as all its component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units are in substance, part of the primary government's operations, even though they are legally separate entities. The City reports the Texarkana Firemen's Relief and Retirement Fund, a blended component unit, as a fiduciary fund of the City with a December 31, 2021, year-end (most recent audit). Discretely presented component units are legally separate entities and not part of the primary government's operations. The Texarkana-Bowie County Family Health Center is included in the financial statements as a discretely presented component unit. The City also participates in joint ventures with Texarkana, Arkansas to operate the Texarkana Regional Airport and the Bi-State Justice Center. Other joint ventures include the Bowie Central Appraisal District, the Texarkana Metropolitan Planning Organization (MPO) and the Texarkana Urban Transit District (T-Line).

Local Economy

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the City operates.

The City and surrounding region are home to several industrial and manufacturing operations, including tire manufacturing, small arms ammunition, paper production, railroad tank car repair, cup and carton manufacturing, pipeline fittings, truck bodies, furniture, valves and couplings, military equipment repair and refurbishing, trucking, and petroleum marketing. Texarkana is also a regional medical center, with two (2) acute care hospitals, offering 675 beds, two (2) rehabilitation hospitals with 140 beds, a 15-bed geriatric psychiatric inpatient facility, and several mental health centers, ambulatory surgical centers, home health care organizations, nursing home centers, assisted living centers, and retirement communities.

The City's strategic location with the prospect of three (3) interstate highways in the area, a favorable climate, plentiful water supplies, and a good mix of manufacturing, agriculture, government, tourism, education, medical, retail trade and service centers should contribute to future growth and development for the foreseeable future. Current estimates indicate that approximately 80,000 vehicles use the area's interstate system.

The City's primary and secondary education needs are served by three (3) public school districts, and four (4) other public-school districts that border the City, as well as several area private schools. Five (5) institutions of higher education provide services to the City. Texarkana College has more than 5,000 students enrolled; Texas A&M University-Texarkana expanded to a 4 year university in 2010, completed Bringle Lake Village, the first student housing on campus, in 2011 and currently serves approximately 2,000 students; the University of Arkansas for Medical Sciences Area Health Education Center provides higher education services in the area; and Southern Arkansas Tech, provides airframe and power plant training for 150 students at the airport; University of Arkansas – Texarkana is the City's newest institution of higher education, serving approximately 400 students in its new facility.

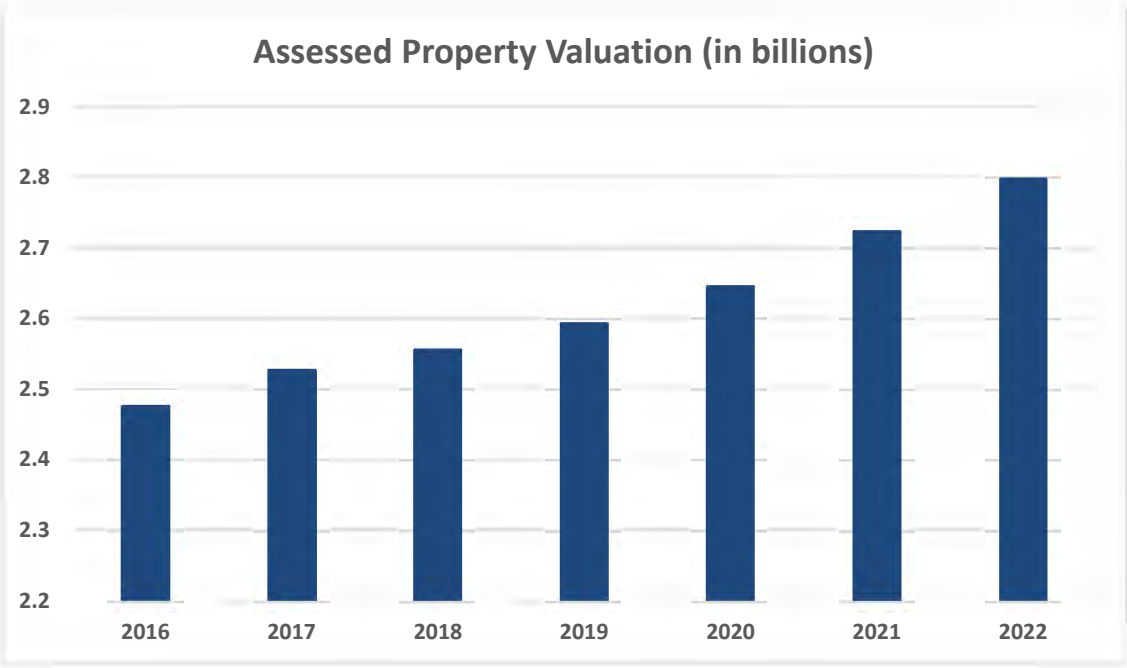
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The City has a number of worthwhile attractions, including the only U.S. Post Office located in two states, which provides a unique photo opportunity at Photographer's Island, the Scott Joplin Mural, the historic Perot Theatre, the Regional Arts Center, Discovery Place Children's Museum and Texarkana Museum of Regional History, the Texarkana Symphony Orchestra, a municipal golf course designed by Jim Fazio, Jr. and managed by Hank Haney, and City parks that have hosted a number of district and state athletic tournaments. Noted attractions in the City's parks system include: Splash Pad at Spring Lake Park, Kylee Sullivan Pet Safe Dog Park at Spring Lake Park and wilderness hiking and bike trails at Bringle Lake Park. Additionally, there are a multitude of outdoor activities available on one of many lakes and rivers in the region.

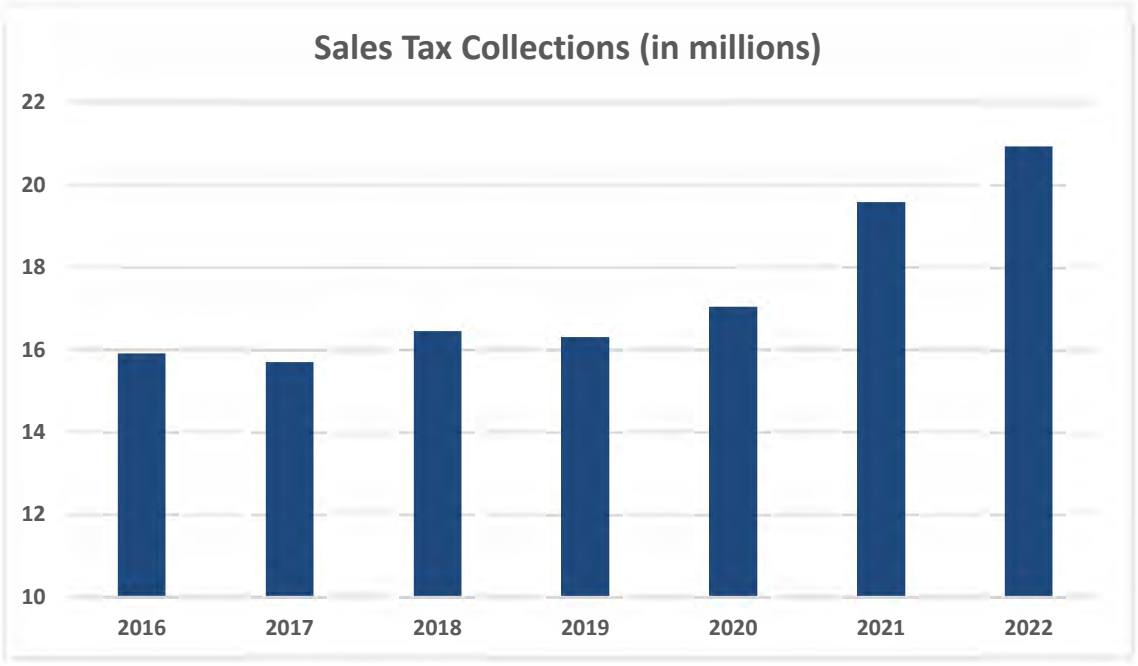
The City continues to see growth in residential and commercial construction. In fiscal year 2022, the City issued 152 permits for residential new construction, 216 permits for new non-residential or commercial construction, 239 permits for building remodels, and 1,159 permits for certificates of occupancy.

Sales taxes and property taxes are responsible for a substantial portion of the City's general fund operating revenue budget. In total, property tax revenue decreased by $729,498 (4.0%) due to a reduction in the City's property tax rate of $0.05 per $100 of assessed valuation. Current property tax revenue allocated to the general fund decreased by $560,911 (4.2%). Current property tax revenue allocated to the debt service fund decreased by $202,926 (5.7%) while current property tax revenue allocated to the TIRZ #1 fund increased by $34,339 (5.5%). Sales tax revenue increased by $1,364,197 (6.97%).

Historical perspectives of major revenues are illustrated in the following graphs:



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Unemployment in the City decreased to 4.7%, which was greater than the state rate of 4.0% and national rate of 3.5%

Unassigned fund balance in the general fund at September 30, 2022, is $20,978,636 which represents 79% or 195 days of general fund expenditures and is above the reserve goal of sixty (60) days established by the City's General Fund Balance Policy.

Long-Term Financial Planning

The City values long-term financial planning and has implemented the following processes to help control and accurately budget future expenditures:

- The budgeting process for the general fund captures five years of current and projected financial data.
- Allocating dollars in the following funds based on a long-term replacement schedule with the goal of establishing a plan to address needs as they arise, rather than incurring additional costs by delaying projects until future dates:
    - Fleet Capital Replacement Fund for city vehicles and major equipment
    - Technology Fund for computer equipment and software
    - Major Street Maintenance Fund for city-wide street maintenance needs
    - Public Safety Equipment Fund for police and fire equipment
    - Building Maintenance Fund for city-wide building maintenance needs

Relevant Financial Policies

The City's financial policies set forth the basic framework for the fiscal management of the City. These include policies for accounting, budgeting, capital improvements, asset management, revenue management, risk management, and fund balance/reserve levels. These policies were developed within the parameters established by applicable provisions of the Texas Local Government Code and the City of Texarkana, Texas City Charter. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances or conditions.

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The City's accounting records for general governmental activities are maintained on a modified accrual basis, with revenues being recorded when available and measurable, and expenditures being recorded when the services or 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 serves as the foundation for the City's financial planning and control. All agencies of the City are required to submit requests for appropriation to the City Manager. The City Manager provides a budget development calendar to the City Council for review and approval. After the calendar is approved a proposed budget is prepared and adopted by the City Council by a majority vote prior to the end of the fiscal year. The City Manager may transfer unencumbered appropriated balances between general classifications of expenditures within and/or across any office, department or agency of the City. The City Manager may submit request for budget amendments at any time provided the total city budget remains balanced (Unassigned Fund Balance may be designated as revenue). Amendments are also approved by a majority vote of the City Council.

Major Initiatives

Most of the growth in the City continues to occur along and north of the I-30 corridor, although South of I-30 continues to develop as well. New development should continue to strengthen growth in the City's property tax base and other tax collections, which comprise around eighty-nine percent (81%) of the City's General Fund operating revenues.

The City also has two (2) Tax Increment Reinvestment Zones (TIRZ) within its boundaries. The first operates in an area that begins on the south side of I-30 and extends north along the University Avenue Corridor to include the proposed University overlay district. The second runs from Texas Boulevard at State Line Avenue through the downtown area. Future incremental tax increases to existing properties and new properties in these districts are projected to provide funding for needed infrastructure projects within these areas without an additional tax burden to our citizens. Funding of both districts began on October 1, 2010. The first TIRZ bond was issued in 2012, with a second bond issued in 2019. Several potential infrastructure projects within the district have been approved by the TIRZ board. Future debt service payments on the bonds are expected to be funded by property tax revenues collected from new developments within the district.

A portion of gas and electric franchise fees are allocated to the City's Economic Development Fund to be used for the future economic development projects and activities and to provide incentives for potential projects that would bring jobs and revenue growth to the area. The City continues to pursue economic development projects and assistance is also provided in the form of revolving loan programs.

The City collects hotel occupancy tax revenue at a rate of seven percent. This revenue is used to fund the operation and debt service of the Texarkana Convention Center and various other organizations that enhance and promote tourism in Texarkana.

The South Regional Wastewater Treatment Plant (SRWWTP) is the main wastewater treatment facility for both sides of town. An initial ten-year plan was developed in 2018 to prioritize and schedule out needed upgrades and improvements at this facility. Both the Arkansas and Texas Utilities make annual revenue contributions to the joint SRWWTP depreciation account to provide funding for the identified expenditures. The current water treatment plant located on New Boston Road is over forty (40) years old; and the plant, along with aging intake and distribution facilities, are co-owned by the City and other municipalities. Riverbend Water Resources District, of which Texarkana is a founding statutory member, has submitted and received approval for funding from the Texas Water Development Board for planned improvements which would include construction of a new intake and new treatment facility to be owned

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and operated by Riverbend. With the participation of Texarkana and other area cities and water supply corporations, Riverbend has developed long-term supply contracts with its Member Entities for defeasance of bonds issued for planned improvements, including construction of a new intake and treatment plant and decommissioning of aging infrastructure, and purchase of water treated from the new treatment plant. Texas Commission on Environmental Quality approved an amendment to Texarkana's Certificate of Adjudication authorizing raw water diversion anywhere along the perimeter of Lake Wright Patman, which now enables relocating the raw water intake to a point anywhere along the lake. An engineering study has been commissioned by Riverbend to identify the existing portions of the distribution system that will be required for continued use and the portions, such as the aging intake and treatment plant, to be decommissioned. This is a matter of vital importance to all water users in the region, and any resulting decisions will only result upon Riverbend receiving necessary funding and the governing bodies of participating entities approving long-term supply contracts.

The City continues to promote neighborhood revitalization through neighborhood cleanup initiatives and the demolition of substandard properties. Demolition efforts are concentrated in specific neighborhoods with the goal of revitalizing an entire neighborhood.

Awards and Acknowledgements

Awards. The City received the GFOA's Award for Distinguished Budget Presentation for its annual budget document for the fiscal year ended September 30, 2022, which marks the seventh consecutive year that the City has received this award. To receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

Acknowledgments. The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the Finance Department and our independent auditors. I would like to express my appreciation to those persons who made possible the publication of this report. Credit must also be given to the City Manager, Mayor and City Council for their unfailing support for maintaining the highest standards of professionalism in the management of the City of Texarkana, Texas finances.

Respectfully submitted,



Kristin Peeples, CPA
Chief Financial Officer

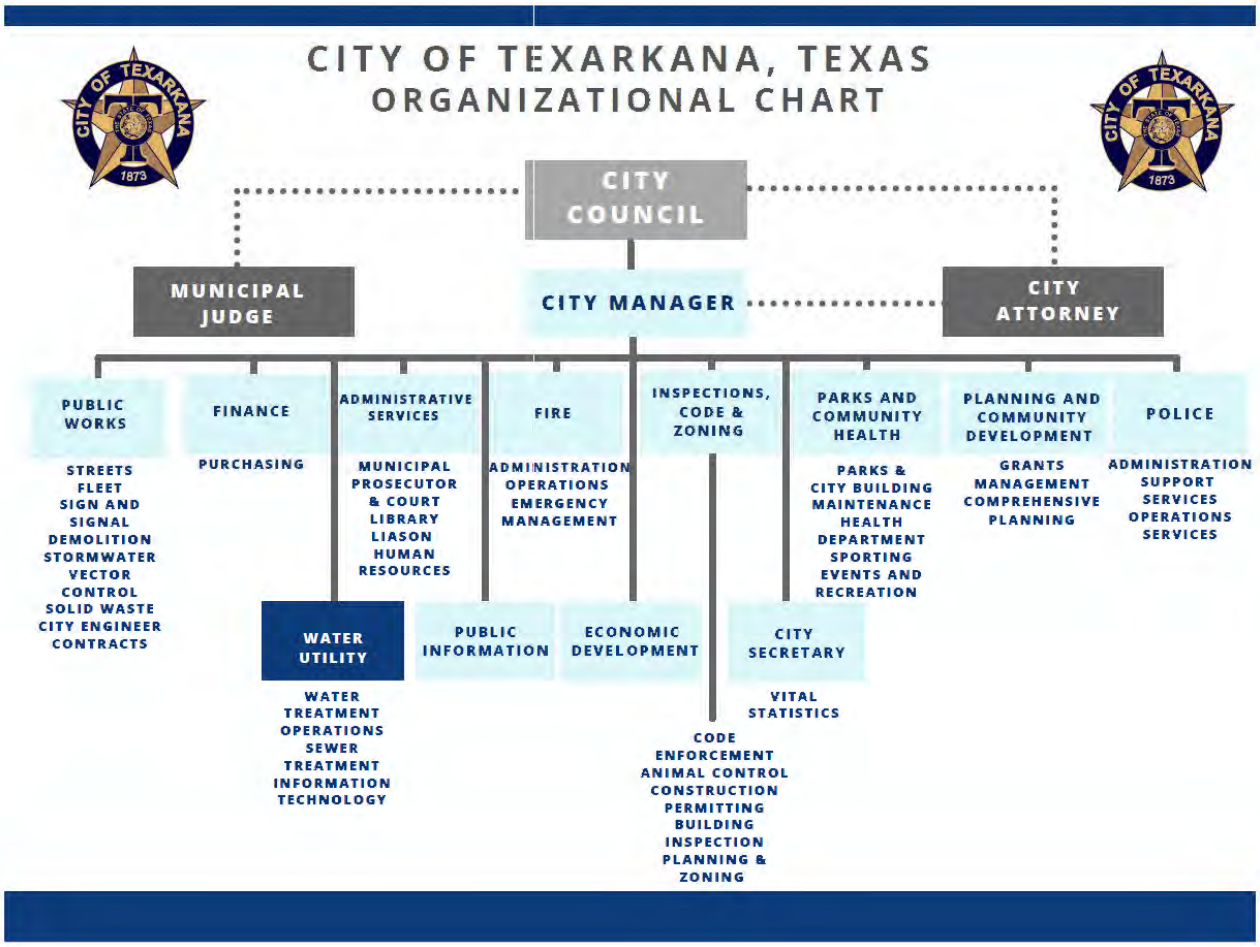
July 13, 2023

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City of Texarkana, Texas

Organization Chart

Year Ended September 30, 2022



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City of Texarkana, Texas
List of Principal Officials
Year Ended September 30, 2022

CITY COUNCIL

BOB BRUGGEMAN
Mayor

JEAN H. MATLOCK
Councilmember, Ward 1

MARY HART
Councilmember, Ward 2

BETTY WILLIAMS
Councilmember, Ward 3

CHRISTIE PAGE
Councilmember, Ward 4

LIBBY WHITE
Councilmember, Ward 5

JAY DAVIS
Councilmember, Ward 6

DAVID ORR
City Manager

KRISTIN PEEPLES, CPA
Chief Financial Officer

JENNIFER EVANS
City Secretary

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FORVIS

809 S. 52nd Street, Suite A / Rogers, AR 72758
P 479.845.0270 / F 479.845.0840
forvis.com

Independent Auditor's Report

Members of the City Council and
Honorable Bob Bruggeman, Mayor
City of Texarkana, Texas

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Texarkana, Texas (the City), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund and American Rescue Plan Grant Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the Texarkana Fireman's Relief and Retirement Fund, a pension trust fund of the City, which represent 65.6 percent, 72.6 percent and 28.6 percent, respectively, of the assets, net position and revenues of the aggregate remaining fund information. We also did not audit the financial statements of the Texarkana Airport Authority or Texarkana Urban Transit District, joint ventures of the City, which represents approximately 10 percent of the assets and 17 percent of net position of the governmental activities of the City. Those statements were audited by other auditors, whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for such entities, are based solely on the reports of the other auditors.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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PRAXITY

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and pension and other postemployment benefit information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

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We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 13, 2023, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

FORVIS, LLP

Rogers, Arkansas
July 13, 2023

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MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Texarkana, Texas (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-6 of this report.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $205,865,402 (net position). Of this amount, $150,832,891 (73%) is invested in capital assets which do not directly generate revenue and is not available to generate liquid capital. Net position restricted for specific purposes total $11,279,890 (5%). The remaining $43,752,621 (21%) is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designation and fiscal policies.

- The City's total net position increased by $18,688,503 during this fiscal year. The change in net position from operations of governmental activities increased by $16,698,476 while the change in net position from operations of business-type activities increased by $1,990,027.

- Unrestricted net position, which may be used to meet the City's ongoing obligations to citizens and creditors, increased by $18,181,658.

- At the close of the current fiscal year, the City's governmental funds reported ending fund balances of $52,015,447, an increase of $8,347,057 from last year. $20,978,622 of this amount or 40% of the total fund balance is available for spending at the City's discretion (unassigned fund balance).

- Within the combined governmental fund balances, $2,081,499 is non-spendable. Another $10,012,163 is restricted, $2,115,732 is committed, and $16,827,431 is assigned. Total unassigned fund balance for the general fund is $20,978,636 and is equal to 79% of general fund expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

Management's discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements – The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to private-sector business.

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The Statement of Net Position presents information on all of the City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Statement of Activities presents information showing how the City's net position changed during the fiscal year. All changes in net position are reported when the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, parks and recreation, and health and welfare. The business-type activities of the City include water and sewer operations.

The government-wide financial statements include not only the City itself (known as the primary government), but also a legally separate health center for which the City is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself.

The government-wide financial statements can be found on pages 21-23 of this report.

Fund financial statements – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, government fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statements of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

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The City maintains thirty-five (35) governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General Fund, the Debt Service Fund, and American Rescue Plan Grant Fund, all of which are considered to be major funds. Data from the other thirty-two (32) funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all required governmental funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental funds financial statements can be found on pages 24-27 of this report.

Proprietary Funds. The City maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water and sewer operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its employee insurance programs and fleet services. Because each of these services predominately benefits governmental rather than business-type functions, they have primarily been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Texarkana, Texas Water Utilities (TWU), which is considered to be a major fund of the City. Data from the other two (2) enterprise funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major enterprise funds is presented in the form of combining statements elsewhere in this report. The internal service funds are combined into a single aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 31-36 of this report.

Fiduciary Funds. Fiduciary funds are used to account for resources held for the benefit of parties outside of the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Texarkana, Texas' own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

The basic fiduciary fund financial statements can be found on pages 37-38 of this report.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

The notes to the financial statements can be found on pages 39-94 of this report.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's progress in funding its obligation to provide pension and other postemployment (OPEB) benefits to its employees.

This required supplementary information regarding pension and OPEB benefits may be found on pages 95-109 of this report.

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The combining statements referred to earlier in connection with non-major governmental funds, non-major enterprise funds and internal service funds are presented following the required supplementary information on pensions.

Combining and individual statements and schedules can be found on pages 110-149 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Texarkana, Texas, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $205,865,402 as of September 30, 2022. The largest portion of the City's net position ($150,832,891 or 73%), reflects its investment in capital assets (e.g., land, buildings, equipment, improvements, infrastructure, and construction in progress), less any debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

CITY OF TEXARKANA, TEXAS' NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	$ 80,521,767	$ 70,124,639	$ 26,185,803	$ 23,078,343	$ 106,707,570	$ 93,202,982
Capital assets	129,982,083	131,162,833	60,228,912	61,396,528	190,210,995	192,559,361
Total assets	210,503,850	201,287,472	86,414,715	84,474,871	296,918,565	285,762,343
Deferred outflows of resources	6,685,753	6,681,946	1,046,327	717,755	7,732,080	7,399,701
Long-term liabilities	66,119,578	79,587,226	6,234,025	8,281,251	72,353,603	87,868,477
Other liabilities	2,765,121	4,343,845	5,302,986	3,743,205	8,068,107	8,087,050
Total liabilities	68,884,699	83,931,071	11,537,011	12,024,456	80,421,710	95,955,527
Deferred inflows of resources	15,899,589	8,331,508	2,463,944	1,698,110	18,363,533	10,029,618
Net position						
Net invested in capital assets	93,235,726	91,545,250	57,597,165	58,067,071	150,832,891	149,612,321
Restricted	11,279,890	11,993,615	-	-	11,279,890	11,993,615
Unrestricted	27,889,699	12,167,974	15,862,922	13,402,989	43,752,621	25,570,963
Total net position	$ 132,405,315	$ 115,706,839	$ 73,460,087	$ 71,470,060	$ 205,865,402	$ 187,176,899

An additional portion of the City's net position of $11,279,890 (5%) represents resources that are subject to external restrictions on their usage. All restricted assets of the City relating to both governmental activities and business-type activities are being held for purposes established by state and local laws, future construction, and debt service reserve requirements on the City's outstanding debt. The remaining balance of unrestricted net position in the amount of $43,752,621 (21%) may be used to meet the City's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, for the government as a whole.

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Governmental Activities:

Governmental activities increased the City's net position by $16,698,476. Total revenue for the governmental activities (excluding transfers) increased from the previous year by $148,189. General revenues had a net increase of $2,672,245.

Business Type Activities:

Net position from business-type activities increased by $1,990,027. Total revenue for the business-type activities increased from the previous year by $2,791,824 primarily due to an increase in demand for water.

CITY OF TEXARKANA, TEXAS' CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Revenues						
Program revenues						
Charges for services	$ 2,330,890	$ 2,830,375	$ 23,904,692	$ 17,406,402	$ 26,235,582	$ 20,236,777
Operating grants and contributions	5,301,955	7,326,527	-	-	5,301,955	7,326,527
Capital grants and contributions	-	-	65,571	388,847	65,571	388,847
General revenues						
Property taxes	18,498,814	17,851,383	-	-	18,498,814	17,851,383
Other taxes	24,594,099	23,127,339	-	-	24,594,099	23,127,339
Other revenue	6,769,936	6,211,882	204,886	3,588,076	6,974,823	9,799,958
Total revenue	57,495,695	57,347,506	24,175,149	21,383,325	81,670,844	78,730,831
Expenses:						
General government	7,150,090	7,325,779	-	-	7,150,090	7,325,779
Public safety	10,831,701	12,524,376	-	-	10,831,701	12,524,376
Public works	9,740,938	10,106,568	-	-	9,740,938	10,106,568
Parks and recreation	4,004,866	3,714,985	-	-	4,004,866	3,714,985
Health and welfare	7,767,601	5,715,591	-	-	7,767,601	5,715,591
Interest on long-term debt	1,138,745	1,248,583	-	-	1,138,745	1,248,583
Water and sewer	-	-	22,348,399	19,647,503	22,348,399	19,647,503
Total expenses	40,633,941	40,635,882	22,348,399	19,647,503	62,982,340	60,283,385
Change in net position before transfers	16,861,753	16,711,624	1,826,750	1,735,821	18,688,503	18,447,445
Transfers	(163,277)	(227,508)	163,277	227,508	-	-
Change in net position	16,698,476	16,484,116	1,990,027	1,963,329	18,688,503	18,447,445
Beginning net position	115,706,839	99,222,723	71,470,060	69,506,731	187,176,899	168,729,454
Ending net position	$ 132,405,315	$ 115,706,839	$ 73,460,087	$ 71,470,060	$ 205,865,402	$ 187,176,899

Total Statement of Activities

The total result of the City's activity is an increase in total net position of $18,688,503 during the current fiscal year. Net position, before transfers, related to business-type activities increased by $1,826,750, and net position before transfers from governmental activities increased by $16,861,753. Additional related information may be found in the governmental activities section on pages 21-23 of this report.

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FINANCIAL ANALYSIS OF THE CITY'S FUNDS

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported combined ending fund balances of $52,015,447 an increase of $8,347,057, in comparison with the prior year. This increase is related to increased revenue from property and other tax revenue along with funding received from the American Rescue Plan Grant.

The General Fund is the chief operating fund of the City of Texarkana, Texas. At the end of the current fiscal year, the unassigned fund balance was $20,978,636 while the total fund balance was $37,038,528. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned and total fund balances to total fund expenditures. Unassigned fund balances represent 79% of the total General Fund expenditures, while total fund balance represents 140% of that same amount.

The Debt Service Fund is considered a major governmental fund of the City this year, and, accordingly is presented separately in this year's report. This fund ended the fiscal year with a fund balance of $84,604. The Debt Service Fund accounts for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs of all the City's long-term general obligation debt. The fund expended $5,012,946 in debt payments during this fiscal year, an increase of $34,634 in normal debt service expenditures from last year.

The American Rescue Plan Grant Fund is considered a major governmental fund of the City this year, and accordingly is presented separately in this year's report. This fund ended the fiscal year with no fund balance at the end of the year due to the grant being fully expended at year end.

The other governmental funds of the City include special revenue funds and capital project funds. At the end of the 2022 fiscal year, the City had combined ending fund balances in its special revenue funds of $11,118,105, an increase in fund balance of $74,020 due to total revenue for special revenue funds of $5,796,208 offset by expenditures of $4,866,303 and net other financial uses of ($855,885).

At the end of fiscal year 2022 the City had a total of three (3) capital project funds included in other governmental funds, with total fund balances of $3,774,210, a decrease of $1,094,226 from last year. These funds are all reserved for street maintenance projects, park improvements, and other miscellaneous capital projects.

Enterprise funds - The City's enterprise funds, primarily the Texarkana Water Utilities system, provide the same type of information found in the governmental-wide financial statements, but in more detail. Unrestricted net position for business type activities at the end of fiscal year 2022 was $15,862,922, which was an increase of $2,459,933 from 2021. The decrease in investments in capital assets for the year of $1,167,616 was funded by several accounts including Capital Improvement, Infrastructure, Depreciation, Technology, Equipment, and Composting.

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Internal service funds - The City uses two (2) internal service funds. The combined net position in these funds at the end of the fiscal year was $1,574,218, an increase from last year of $386,373. The Employee Benefit Fund accounts for contributions received from other City funds and employees to pay medical benefits and life insurance premiums. Net position in the fund increased by $331,414, due to premiums received and investment earnings in excess of claims paid. The Fleet Services Fund accounts for repair and maintenance on all City vehicles, excluding TWU. Net position in the fund increased by $54,959, due to revenue and transfers in of $1,512,536 in excess of expenditures and transfers out of $1,458,323.

Fiduciary funds - The City also maintains three (3) Fiduciary Funds. The Firemen's Relief Pension Trust Fund accounts for retirement contributions made by the City's firefighters, and contributions made on their behalf by the City. The fund's net position increased by $2,992,867 for the calendar year of 2021 due primarily to market performance and net position totaled $43,910,070. The two remaining fiduciary funds are custodial funds. The Drug Enforcement Fund accounts for evidence money seized by the Police Department and holds these funds until final disposition is directed by the courts. This fund had no net position at the end of the fiscal year. The Police Evidence Fund accounts for all funds seized by the Police Department during its apprehension of suspects and subsequent case investigations. Net position at the end of the fiscal year for this fund was $77,842.

General Fund Budgetary Highlights

The change in projected ending fund balance between the original budget and final amended budget totaled a $5,856,136 increase. Revised revenues for the General Fund were projected to increase by $2,284,379. Revised expenditures for the General Fund were projected to decrease by $4,060,535 and other financing uses were projected to increase by $488,778.

The difference between the final amended budgeted fund balance and the actual fund balance was an increase of $5,155,961. Total revenue in the General Fund was $854,931 more than the revised budget. Expenditures for the General Fund were $7,022,500 less than the revised budget and other financing uses were $2,721,470 more than the revised budget.

Capital Assets and Debt Administration

Capital assets – The City's investment in total capital assets for its governmental and business-type activities as of September 30, 2022, amounts to $190,210,995 (net of accumulated depreciation), compared to $192,559,361 in 2021, a decrease of $2,348,366. Investment in capital assets related to governmental activities of $129,982,083 decreased by $1,180,750, and includes land, buildings, improvements, machinery and equipment, licensed vehicles, infrastructure and construction in progress. Investment in capital assets related to business-type activities ended the year at $60,228,912, a decrease of $1,167,616, reflecting the net of additions and disposals of various capital assets and charges for depreciation expense.

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CITY OF TEXARKANA, TEXAS' CAPITAL ASSETS
(Net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Land	$ 12,206,878	$ 12,206,878	$ 1,445,666	$ 1,445,666	$ 13,652,544	$ 13,652,544
Buildings	12,424,335	13,118,514	669,934	735,793	13,094,269	13,854,307
Improvements other than buildings	3,357,945	3,104,370	45,078,038	47,203,291	48,435,983	50,307,661
Machinery and equipment	5,284,886	4,878,463	2,446,377	1,927,604	7,731,263	6,806,067
Licensed vehicles	4,711,273	4,581,168	-	-	4,711,273	4,581,168
Infrastructure	84,631,057	86,375,579	-	-	84,631,057	86,375,579
Construction in progress	7,365,709	6,897,861	4,511,993	3,694,821	11,877,702	10,592,682
Intersystem shared assets	-	-	6,076,904	6,389,353	6,076,904	6,389,353
Total capital assets	$ 129,982,083	$ 131,162,833	$ 60,228,912	$ 61,396,528	$ 190,210,995	$ 192,559,361

Additional information on the City's capital assets can be found in *Note 5* in this report on pages 57-59.

Long-term obligations

At the end of the current fiscal year the City of Texarkana, Texas had total long-term obligations outstanding of $72,353,603. Of this amount, $68,813,204 comprises long-term obligations backed by the full faith and credit of the City. The remainder of the City's long-term obligations is secured by specified revenue sources. At the end of fiscal year 2022, this amount was $3,540,399.

OUTSTANDING LONG-TERM OBLIGATIONS AT YEAR END

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
General obligation bonds	$ 19,647,637	$ 22,405,206	$ -	$ -	$ 19,647,637	$ 22,405,206
Revenue bonds	-	-	1,568,008	1,846,142	1,568,008	1,846,142
Certificates of obligation	20,892,257	22,083,698	-	-	20,892,257	22,083,698
Loans payable	40,709	239,485	1,931,682	2,305,325	1,972,391	2,544,810
Notes payable	-	227,000	-	-	-	227,000
Accrued compensated absences	5,511,468	5,092,395	448,803	421,000	5,960,271	5,513,395
Net pension and other post employment liabilities	20,027,507	29,539,442	2,285,532	3,708,784	22,313,039	33,248,226
Total	$ 66,119,578	$ 79,587,226	$ 6,234,025	$ 8,281,251	$ 72,353,603	$ 87,868,477

The City's total debt decreased by $15,514,874 (18%) during the current fiscal year. This decrease is due to a decrease in certificates of obligation and leases combined with a decrease in the City's net pension liability during the current fiscal year.

The City's General Obligation, Certificates of Obligation, and Revenue bond ratings are listed below:

	Standard & Poors
General Obligation Bonds	AA-
Certificates of Obligation	AA-
Revenue Bonds	A+

State statutes limit the total property tax rate to $2.50 per $100 assessed valuation. The City's local property tax rate for this fiscal year was $.65000 per $100 assessed valuation of which $.125605 per $100 was for annual debt service.

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Additional information on the City's long-term debt can be found in Notes 10-12 on pages 64-69 of this report.

Economic Factors and Next Year's Budgets and Rates

The unemployment rate for the City as of the fiscal year end was 4.7, compared to 5.7 last year. This rate is slightly higher than the State and National rate of 4.0 and 3.5, respectively.

Sales tax collections are projected to comprise about forty seven percent (52%) of the City's proposed General Fund budget for the 2023 fiscal year, while property tax revenue is estimated to account for approximately thirty three percent (33%). The certified tax roll of $3,129,878,712 increased just under twelve percent (12%) from the prior year's official tax roll.

The City Council has elected to maintain a property tax rate to 0.65 per $100 valuation for the 2023 fiscal year. The proposed budget for the 2023 fiscal year will raise more revenue from property taxes than last year's budget by an amount of $1,889,829 which is a 10.68% increase from last years budget. The property tax revenue to be raised from new property added to the tax roll this year is $71,809.

The ending unassigned General Fund balance is projected to be approximately 165 days of budgeted reoccurring General Fund expenditures.

The Texas Revenue Fund of TWU is projected to end the 2022-2023 budget year with a balance of $4,702,288 or approximately 63 days of total budgeted expenditures.

Requests for Information

This financial report is designed to provide a general overview of the City of Texarkana, Texas' finances for all of those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Texarkana, Texas, Finance Department, Attn: Chief Financial Officer, 220 Texas Boulevard, Texarkana, Texas 75501.

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Basic Financial Statements

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City of Texarkana, Texas
Statement of Net Position
September 30, 2022

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Health
ASSETS				
Cash	$ 45,518,985	$ 17,743,995	$ 63,262,980	$ 944,422
Investments				
Certificates of deposit	1,000	1,869,936	1,870,936	-
Receivables (net of allowance for uncollectibles)				
Property taxes	939,307	-	939,307	-
Other taxes	453,888	-	453,888	-
Accounts	669,603	1,791,002	2,460,605	-
Other government agencies	6,511,090	1,457,293	7,968,383	276,231
Accrued interest	234,393	7,123	241,516	-
Loans	3,510,499	-	3,510,499	-
Internal balances	1,191	(1,191)	-	-
Inventory	20,109	583,261	603,370	-
Prepaid items	-	80,903	80,903	-
Other assets	-	15,809	15,809	-
Restricted assets				
Cash	-	167,930	167,930	-
Investments	-	700,000	700,000	-
Accrued interest	-	6,926	6,926	-
Accounts receivable	-	508,326	508,326	-
Prepaid capital improvement deposits	-	1,029,207	1,029,207	-
Other assets	-	225,283	225,283	-
Investments in joint venture	22,661,702	-	22,661,702	-
Capital assets (net of accumulated depreciation)				
Land	12,206,878	1,445,666	13,652,544	-
Buildings	12,424,335	669,934	13,094,269	270,733
Improvements other than buildings	3,357,945	45,078,038	48,435,983	-
Infrastructure	84,631,057	-	84,631,057	-
Machinery and equipment	5,284,886	2,446,377	7,731,263	95,005
Licensed vehicles	4,711,273	-	4,711,273	-
Intersystem shared assets	-	6,076,904	6,076,904	-
Construction in progress	7,365,709	4,511,993	11,877,702	-
TOTAL ASSETS	210,503,850	86,414,715	296,918,565	1,586,391
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows from pensions	4,069,045	1,046,327	5,115,372	-
Deferred outflows from other post employment benefits	2,130,923	-	2,130,923	-
Deferred charge on refunding	485,785	-	485,785	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	$ 6,685,753	$ 1,046,327	$ 7,732,080	$ -

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	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Health
LIABILITIES				
Accounts payable	$ 777,042	$ 585,278	$ 1,362,320	$ 35,586
Contracts payable	326,813	-	326,813	-
Accrued liabilities	398,956	327,596	726,552	10,286
Due to other governments	213,641	-	213,641	-
Due to component unit	-	-	-	-
Unearned revenue	1,048,669	-	1,048,669	-
Accrued interest payable from restricted assets	-	11,369	11,369	-
Customer deposits	-	763,271	763,271	-
Capital improvement deposits	-	1,519,626	1,519,626	-
Other liabilities and escrow deposits	-	2,095,846	2,095,846	-
Long-term liabilities				
Due within one year				
Bonds payable	2,530,000	290,000	2,820,000	-
Certificates of obligation	1,190,000	-	1,190,000	-
Loans payable	40,709	382,257	422,966	-
Accrued compensated absences	388,678	64,084	452,762	-
Due in more than one year:				
Net pension liabilities	5,848,853	1,481,849	7,330,702	-
Total other postemployment liabilities	14,178,654	803,683	14,982,337	-
Bonds payable	17,117,637	1,278,008	18,395,645	-
Certificates of obligation	19,702,257	-	19,702,257	-
Loans payable	-	1,549,425	1,549,425	-
Accrued compensated absences	5,122,790	384,719	5,507,509	-
TOTAL LIABILITIES	68,884,699	11,537,011	80,421,710	45,872
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows from pension	11,514,402	1,834,791	13,349,193	-
Deferred inflows from other post employment benefits	4,304,412	629,153	4,933,565	-
Gain on refunding	80,775	-	80,775	-
TOTAL DEFERRED INFLOWS OF RESOURCES	15,899,589	2,463,944	18,363,533	-
NET POSITION				
Net invested in capital assets	93,235,726	57,597,165	150,832,891	365,738
Restricted for:				
Court security and technology	472,580	-	472,580	-
Law enforcement	425,034	-	425,034	-
Health and welfare	2,456,187	-	2,456,187	1,174,781
Public safety radio	223,563	-	223,563	-
Tourism	1,364,225	-	1,364,225	-
Capital improvements	3,774,210	-	3,774,210	-
Debt service	256,277	-	256,277	-
Tax Increment Reinvestment Zone	2,307,814	-	2,307,814	-
Unrestricted	27,889,699	15,862,922	43,752,621	-
TOTAL NET POSITION	$ 132,405,315	$ 73,460,087	$ 205,865,402	$ 1,540,519

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City of Texarkana, Texas
Statement of Activities
Year Ended September 30, 2022

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Ur: Health
Primary Government								
Governmental activities								
General government	$ 7,150,090	$ 525,078	$ 1,644,441	$ -	$ (4,980,571)	$ -	$ (4,980,571)	$
Public safety	10,831,701	1,213,799	1,730,771	-	(7,887,131)	-	(7,887,131)	
Public works	9,740,938	249,507	965,851	-	(8,525,579)	-	(8,525,579)	
Parks and recreation	4,004,866	160,136	89,319	-	(3,755,411)	-	(3,755,411)	
Health and welfare	7,767,601	182,370	871,572	-	(6,713,659)	-	(6,713,659)	
Interest on long-term debt	1,138,745	-	-	-	(1,138,745)	-	(1,138,745)	
Total governmental activities	40,633,941	2,330,890	5,301,955	-	(33,001,096)	-	(33,001,096)	
Business-type activities								
Texarkana Water Utilities and other entrprise funds	22,348,399	23,904,692	-	65,571	-	1,621,864	1,621,864	
Total business-type activities	22,348,399	23,904,692	-	65,571	-	1,621,864	1,621,864	
Total primary government	62,982,340	26,235,582	5,301,955	65,571	(33,001,096)	1,621,864	(31,379,232)	
Component Unit								
Component unit – Health	995,128	233,106	897,194	-				135,17
Total component unit	$ 995,128	$ 233,106	$ 897,194	$ -				135,17
			General Revenues					
			Property taxes		18,498,814	-	18,498,814	
			Sales taxes		20,834,260	-	20,834,260	
			Franchise taxes		1,694,525	-	1,694,525	
			Other taxes		2,065,314	-	2,065,314	
			Unrestricted investment earnings		768,185	204,886	973,071	17,58
			Miscellaneous		1,299,743	-	1,299,743	
			Grants not restricted to specific programs		4,702,009	-	4,702,009	
			Transfers		(163,277)	163,277	-	
			Total general revenues and transfers		49,699,572	368,163	50,067,736	17,58
			Change in net position		16,698,476	1,990,027	18,688,503	152,75
			Net position, beginning of year		115,706,839	71,470,060	187,176,899	1,387,76
			Net position, end of year		$ 132,405,315	$ 73,460,087	$ 205,865,402	$ 1,540,51

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City of Texarkana, Texas
Balance Sheet – Governmental Funds
September 30, 2022

	General	Debt Service	American Rescue Plan Grant	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash	$ 22,780,074	$ 65,861	9,402,533	$ 12,066,138	$ 44,314,606
Investments					
Certificates of deposit	1,000	-	-	-	1,000
Receivables (net of allowance for uncollectible)					
Property taxes	720,918	181,474	-	36,915	939,307
Other taxes	252,515	-	-	201,373	453,888
Accounts	407,059	9,279	-	138,465	554,803
Other government agencies	4,505,983	-	-	1,555,860	6,061,843
Accrued interest	17,157	-	-	217,236	234,393
Loans	-	-	-	3,510,499	3,510,499
Due from other funds	11,006,996	12	1,485	1,455,776	12,464,269
TOTAL ASSETS	$ 39,691,702	$ 256,626	$ 9,404,018	$ 19,182,262	$ 68,534,608
LIABILITIES					
Accounts payable	$ 68,541	$ -	$ -	$ 297,847	$ 366,388
Contracts payable	-	-	-	326,813	326,813
Accrued payroll	279,448	-	-	48	279,496
Due to other governments	212,405	-	-	-	212,405
Due to other funds	21,982	349	9,404,018	3,039,111	12,465,460
Other liabilities and escrow deposits	1,029,364	-	-	19,305	1,048,669
TOTAL LIABILITIES	1,611,740	349	9,404,018	3,683,124	14,699,231
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – charges for services	359,453	-	-	-	359,453
Unavailable revenue – property taxes	681,981	171,673	-	389,998	1,243,652
Unavailable revenue – interest	-	-	-	216,825	216,825
TOTAL DEFERRED INFLOWS OF RESOURCES	1,041,434	171,673	-	606,823	1,819,930
FUND BALANCES (DEFICIT)					
Nonspendable	-	-	-	2,081,499	2,081,499
Restricted	5,180	84,604	-	9,922,379	10,012,163
Committed	-	-	-	2,115,732	2,115,732
Assigned	16,054,712	-	-	772,719	16,827,431
Unassigned (deficit)					
General fund	20,978,636	-	-	-	20,978,636
Special revenue funds	-	-	-	(14)	(14)
TOTAL FUND BALANCES	37,038,528	84,604	-	14,892,315	52,015,447
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 39,691,702	$ 256,626	$ 9,404,018	$ 19,182,262	$ 68,534,608

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City of Texarkana, Texas
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
September 30, 2022

Total governmental funds balances	$ 52,015,447
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	129,982,083
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds.	1,819,992
Internal service funds are used by management to charge the costs of insurance and fleet services to individual funds. A portion of the assets and liabilities of the internal service fund are included in governmental activities in the statement of net position.	1,259,505
Long-term liabilities, including bonds payable and certificates of obligation, along with the related deferred outflows of resources and deferred inflows of resources on refundings, loans payable, and compensated absences are not due and payable in current periods and therefore are not reported in the funds.	(45,687,061)
Net pension liability, total Other Post Employment Benefit (OPEB) liability, pension and OPEB related deferred outflows and inflows of resources are not due in the current period and therefore are not reported in the funds.	(29,646,353)
Equity interest in joint ventures, excluding interest in Bowie Central Appraisal District, do not provide current financial resources and therefore may not be reported in the funds.	22,661,702
Net position of governmental activities	$ 132,405,315

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City of Texarkana, Texas

Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds

Year Ended September 30, 2022

	General	Debt Service	American Rescue Plan Grant	Other Governmental Funds	Total Governmental Funds
REVENUES					
Property taxes	$ 13,725,050	$ 3,456,874	$ -	$ 663,295	$ 17,845,219
Other taxes	21,071,552	-	-	1,828,022	22,899,574
Franchise receipts	1,336,653	-	-	357,872	1,694,525
Fees and permits	567,147	-	-	-	567,147
Charges for services	1,056,585	-	-	99,365	1,155,950
Municipal court	1,043,046	-	-	-	1,043,046
Interest and dividends	421,591	5,409	-	200,031	627,031
Intergovernmental	186,573	-	4,702,009	2,139,431	7,028,013
Other	913,240	-	-	560,202	1,473,442
Total revenues	40,321,437	3,462,283	4,702,009	5,848,218	54,333,947
EXPENDITURES					
Current					
General government	7,769,666	-	-	705,009	8,474,675
Public safety	9,127,069	-	-	834,079	9,961,148
Public works	4,989,140	-	-	894,040	5,883,180
Parks and recreation	2,029,856	-	-	1,120,969	3,150,825
Health and welfare	213,165	-	6,997,249	557,187	7,767,601
Capital outlay	2,106,074	-	-	1,641,455	3,747,529
Debt service:					
Principal retirement	198,776	3,760,000	-	232,643	4,191,419
Interest and fiscal charges	4,395	1,252,946	-	-	1,257,341
Miscellaneous	-	-	-	20,449	20,449
Total expenditures	26,438,141	5,012,946	6,997,249	6,005,831	44,454,167
Excess (deficiency) of revenues over expenditures	13,883,296	(1,550,663)	(2,295,240)	(157,613)	9,879,780
OTHER FINANCING SOURCES (USES)					
Transfers in	82,455	1,285,957	2,559,929	998,628	4,926,969
Transfers out	(4,598,471)	-	-	(1,861,221)	(6,459,692)
Total other financing sources (uses)	(4,516,016)	1,285,957	2,559,929	(862,593)	(1,532,723)
Net change in fund balance	9,367,280	(264,706)	264,689	(1,020,206)	8,347,057
Fund balance (deficit) at beginning of year	27,671,248	349,310	(264,689)	15,912,521	43,668,390
Fund balance at end of year	$ 37,038,528	$ 84,604	$ -	$ 14,892,315	$ 52,015,447

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City of Texarkana, Texas

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities

Year Ended September 30, 2022

Amounts reported for governmental activities in the statement of activities are different because:

Net change in fund balances - total governmental funds	$	8,347,057
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the effect of those differences.		(1,026,956)
The Statement of Activities reports a gain or loss of the sale of the assets based on the proceeds received and the net book value of the assets at the time of disposal. This amount is the net effect of the difference between the cost of assets disposed and the accumulated depreciation of assets disposed.		(138,814)
Some revenues in the governmental funds are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they were collected. This is the net amount of the revenue differences as a result of deferrals because of the availability criterion under the modified accrual basis of accounting.		(240,889)
The issuance of long-term debt (e.g., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transactions, however, has any effect on net position. Also governmental funds report the net effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long term debt and related items.		4,310,015
Compensated absences reported in the statement of activities do not require the use of current financial resources and therefore are not reported as an expenditure in the governmental funds.		(419,073)
Net pension and total other postemployment obligations reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		2,012,432
Internal service funds are used by management to charge the costs of insurance and fleet		309,098
		3,545,606
	$	16,698,476

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City of Texarkana, Texas

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund

Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Property taxes	$ 13,653,388	$ 13,673,403	$ 13,725,050	$ 51,647
Other taxes	17,913,058	20,725,445	21,071,552	346,107
Franchise receipts	1,370,500	1,353,000	1,336,653	(16,347)
Fees and permits	944,350	493,110	567,147	74,037
Charges for services	1,107,013	1,095,000	1,056,585	(38,415)
Municipal court	1,410,235	884,165	1,043,046	158,881
Grants and entitlements	32,895	15,493	-	(15,493)
Investment earnings	147,288	226,995	421,591	194,596
Intergovernmental	188,000	165,363	186,573	21,210
Other	415,400	834,532	913,240	78,708
Total revenues	37,182,127	39,466,506	40,321,437	854,931
EXPENDITURES				
Current				
General government	12,327,940	9,310,128	7,769,666	1,540,462
Public safety	12,462,637	11,979,671	9,127,069	2,852,602
Public works	6,211,235	5,545,723	4,989,140	556,583
Parks and recreation	2,105,643	2,119,053	2,029,856	89,197
Health and welfare	625,488	532,279	213,165	319,114
Capital outlay	3,527,212	3,770,616	2,106,074	1,664,542
Debt service				
Principal	251,740	198,776	198,776	-
Interest	9,281	4,395	4,395	-
Total expenditures	37,521,176	33,460,641	26,438,141	7,022,500
Excess (deficiency) of revenue over expenditures	(339,049)	6,005,865	13,883,296	7,877,431
OTHER FINANCING SOURCES (USES)				
Transfers in	1,054,933	1,054,933	82,455	(972,478)
Transfers out	(2,360,701)	(2,849,479)	(4,598,471)	(1,748,992)
Total other financing sources (uses)	(1,305,768)	(1,794,546)	(4,516,016)	(2,721,470)
Net change in fund balance	(1,644,817)	4,211,319	9,367,280	5,155,961
Fund balances at beginning of year	27,671,248	27,671,248	27,671,248	-
Fund balance at end of year	$ 26,026,431	$ 31,882,567	$ 37,038,528	$ 5,155,961

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City of Texarkana, Texas

Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – American Rescue Plan Grant Fund

Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Intergovernmental	$ 4,000,000	$ 4,574,733	$ 4,702,009	$ 127,276
Total revenues	4,000,000	4,574,733	4,702,009	127,276
EXPENDITURES				
Current				
Health and welfare	4,000,000	4,310,011	6,997,249	(2,687,238)
Total expenditures	4,000,000	4,310,011	6,997,249	(2,687,238)
Excess (deficiency) of revenue over expenditures	-	264,722	(2,295,240)	(2,559,962)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	2,559,929	2,559,929
Total other financing sources (uses)	-	-	2,559,929	2,559,929
Net change in fund balance	-	264,722	264,689	(33)
Fund balances (deficit) at beginning of year	(264,689)	(264,689)	(264,689)	-
Fund balance at end of year	$ (264,689)	$ 33	$ -	$ (33)

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City of Texarkana, Texas
Statement of Net Position – Enterprise Funds
September 30, 2022

	Business-type Activities - Enterprise Funds			
	Texarkana, Texas Water Utilities	Nonmajor Other Enterprise Funds	Total	Governmental Activities - Internal Service Funds
ASSETS				
Current assets				
Cash	$ 16,654,721	$ 788,179	$ 17,442,900	$ 1,505,474
Investments	1,869,936	-	1,869,936	-
Receivables (net of allowance for uncollectible):				
Accounts	1,724,802	37,500	1,762,302	143,500
Accrued interest	7,123	-	7,123	-
Other government agencies	1,306,868	38,113	1,344,981	561,559
Due from other funds	-	-	-	5,916
Inventory	578,234	-	578,234	25,136
Prepaid expenses	80,903	-	80,903	-
Other assets	15,809	-	15,809	-
Total current assets	22,238,396	863,792	23,102,188	2,241,585
Noncurrent assets				
Restricted assets				
Cash	167,930	-	167,930	-
Investments	700,000	-	700,000	-
Accrued interest	6,926	-	6,926	-
Accounts receivable	-	508,326	508,326	-
Total restricted assets	874,856	508,326	1,383,182	-
Other noncurrent assets				
Prepaid capital improvement deposits	1,029,207	-	1,029,207	-
Other assets	225,283	-	225,283	-
Total other noncurrent assets	1,254,490	-	1,254,490	-
Capital assets (net of accumulated depreciation)				
Land	1,444,866	800	1,445,666	-
Buildings	669,934	-	669,934	-
Improvements other than buildings	45,078,038	-	45,078,038	-
Machinery and equipment	2,446,377	-	2,446,377	-
Intersystem shared assets	6,076,904	-	6,076,904	-
Construction in progress	4,441,069	70,924	4,511,993	-
Total capital assets	60,157,188	71,724	60,228,912	-
Total noncurrent assets	62,286,534	580,050	62,866,584	-
TOTAL ASSETS	84,524,930	1,443,842	85,968,772	2,241,585
DEFERRED OUTLOWS OF RESOURCES				
Deferred pension outflows	1,046,327	-	1,046,327	-
TOTAL DEFERRED OUTFLOWS ON RESOURCES	1,046,327	-	1,046,327	-

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	Business-type Activities - Enterprise Funds			
	Texarkana, Texas Water Utilities	Nonmajor Other Enterprise Funds	Total	Governmental Activities - Internal Service Funds
LIABILITIES				
Current liabilities				
Accounts payable	$ 332,303	$ 150,312	$ 482,615	$ 513,317
Accrued liabilities	136,212	161,519	297,731	149,325
Accrued interest	11,369	-	11,369	-
Due to other funds	-	-	-	4,725
Other payables	2,095,846	-	2,095,846	-
Accrued compensated absences – current	64,084	-	64,084	-
Revenue bonds – current	290,000	-	290,000	-
Notes payable – current	382,257	-	382,257	-
Total current liabilities	3,312,071	311,831	3,623,902	667,367
Noncurrent liabilities				
Customer deposits	763,271	-	763,271	-
Capital improvement deposits	394,465	1,125,161	1,519,626	-
Accrued compensated absences	384,719	-	384,719	-
Net pension and total other postemployment liabilities	2,285,532	-	2,285,532	-
Revenue bonds	1,278,008	-	1,278,008	-
Notes payable	1,549,425	-	1,549,425	-
Total noncurrent liabilities	6,655,420	1,125,161	7,780,581	-
TOTAL LIABILITIES	9,967,491	1,436,992	11,404,483	667,367
DEFERRED INFLOWS OF RESOURCES				
Deferred pension inflows from pensions	1,834,791	-	1,834,791	-
Deferred pension inflows from other post emp benefits	629,153	-	629,153	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,463,944	-	2,463,944	-
NET POSITION (DEFICIT)				
Net investment in capital assets	57,525,441	71,724	57,597,165	-
Unrestricted	15,614,381	(64,874)	15,549,507	1,574,218
TOTAL NET POSITION	$ 73,139,822	$ 6,850	73,146,672	$ 1,574,218
Some amounts reported for business-type activities in the statement of net position are different because certain internal service fund assets and liabilities are included with business-type activities.			314,844	
Net position of business-type activities			$ 73,461,516	

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City of Texarkana, Texas

Statement of Revenues, Expenses and Changes in Net Position – Enterprise Funds

Year Ended September 30, 2022

	Business -type Activities - Enterprise Funds			
	Texarkana, Texas Water Utilities	Nonmajor Other Enterprise Funds	Total	Governmental Activities - Internal Service Funds
OPERATING REVENUES				
Water sales	$ 6,914,832	$ 1,542,552	$ 8,457,384	$ -
Wholesale water sales	2,016,057	-	2,016,057	-
Water connection fees	10,500	-	10,500	-
Sewer charges	6,656,155	-	6,656,155	-
Penalties and service charges	740,413	-	740,413	-
Insurance contributions	-	-	-	7,496,397
Fleet services	-	-	-	200,730
Other income	5,919,760	-	5,919,760	123,464
Total operating revenues	22,257,717	1,542,552	23,800,269	7,820,591
OPERATING EXPENSES				
Administrative	310,230	-	310,230	-
Finance	1,117,731	-	1,117,731	-
Customer service	609,398	-	609,398	-
Water production	3,326,320	-	3,326,320	-
Water distribution	781,345	-	781,345	-
Sewer collection	800,646	-	800,646	-
Wastewater treatment	2,839,150	-	2,839,150	-
Environmental service	225,000	-	225,000	-
Engineering design	398,250	-	398,250	-
Geographical information systems	218,934	-	218,934	-
Composting	216,415	-	216,415	-
Operations administration	161,586	-	161,586	-
Service center	243,282	-	243,282	-
Field service	411,223	-	411,223	-
Construction oversight	1,335,472	-	1,335,472	-
Benefit payments	-	-	-	7,604,532
Fleet services	-	-	-	1,456,956
Depreciation	4,022,237	-	4,022,237	-
Other expenses	3,334,524	-	3,334,524	-
Contract water & sewer expense-International Paper	-	1,542,246	1,542,246	-
Total operating expense	20,351,743	1,542,246	21,893,989	9,061,488
Operating income (loss)	1,905,974	306	1,906,280	(1,240,897)

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	Business-type Activities - Enterprise Funds			
	Texarkana, Texas Water Utilities	Nonmajor Other Enterprise Funds	Total	Governmental Activities - Internal Service Funds
NONOPERATING REVENUES (EXPENSES)				
Interest revenue – investments	$ 200,555	$ 949	$ 201,504	$ 16,911
Interest expense	(90,622)	-	(90,622)	-
Interest expense – notes payable	(44,480)	-	(44,480)	-
Gain (loss) on disposal of capital assets	(46,436)	-	(46,436)	-
Total nonoperating revenues (expenses)	19,017	949	19,966	16,911
Income (loss) before transfers and capital contributions	1,924,991	1,255	1,926,246	(1,223,986)
Capital contributions	65,571	-	65,571	-
Transfers in	-	-	-	1,611,726
Transfers out	(77,352)	(284)	(77,636)	(1,367)
Change in net position	1,913,210	971	1,914,181	386,373
Total net position, beginning of year	71,226,612	5,879		1,187,845
Total net position, end of year	$ 73,139,822	$ 6,850		$ 1,574,218
Some amounts reported for business-type activities in the statement of activities are different because the net revenue/expenses of certain internal service funds is reported with business-type activities.			75,846	
Change in net position of business-type activities			$ 1,990,027	

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City of Texarkana, Texas
Statement of Cash Flows – Enterprise Funds
Year Ended September 30, 2022

	Business-type Activities - Enterprise Funds			
	Texarkana, Texas Water Utilities	Nonmajor Other Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Cash Flows from Operating Activities				
Cash received from customers	$ 22,672,516	$ 1,328,534	$ 24,001,050	$ 7,717,219
Cash received from interfund services provided and used	-	-	-	256,300
Cash paid to suppliers	(13,574,151)	(1,532,375)	(15,106,526)	(8,719,549)
Cash paid to employees	(3,400,414)	-	(3,400,414)	(350,767)
Other payments	-	-	-	(5,916)
Net cash provided from (used by) from operating activities	5,697,951	(203,841)	5,494,110	(1,102,713)
Cash Flows from Noncapital Financing Activities				
Transfers to other funds	(77,352)	(284)	(77,636)	(1,367)
Transfers in from other funds	-	-	-	1,611,726
Net cash provided from (used by) noncapital financing activities	(77,352)	(284)	(77,636)	1,610,359
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	(2,829,458)	(70,924)	(2,900,382)	-
Principal paid on bonds	(278,134)	-	(278,134)	-
Interest paid on bonds	(90,096)	-	(90,096)	-
Principal paid on notes payable	(373,717)	-	(373,717)	-
Interest paid on notes payable	(44,480)	-	(44,480)	-
Capital improvement deposits received	-	228,000	228,000	-
Capital improvement deposits returned	114,463	-	114,463	-
Federal grants received	65,571	-	65,571	-
Net cash provided from (used by) capital and related financing activities	(3,435,851)	157,076	(3,278,775)	-
Cash Flows from Investing Activities				
Purchase of investments	(687,436)	-	(687,436)	-
Interest received on investments	505,304	949	506,253	16,911
Net cash provided from (used by) investing activities	(182,132)	949	(181,183)	16,911
Net increase (decrease) in cash	2,002,616	(46,100)	1,956,516	524,557
Cash, beginning of year	14,820,035	834,279	15,654,314	980,917
Cash, end of year	$ 16,822,651	$ 788,179	$ 17,610,830	$ 1,505,474
Cash - unrestricted	$ 16,654,721	$ 788,179	$ 17,442,900	$ 1,505,474
Cash - restricted	167,930	-	167,930	-
	$ 16,822,651	$ 788,179	$ 17,610,830	$ 1,505,474

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City of Texarkana, Texas
Statement of Cash Flows – Enterprise Funds
Year Ended September 30, 2022

	Business-type Activities - Enterprise			
	Texarkana, Texas Water Utilities	Nonmajor Other Enterprise Funds	Total	Governmental Activities - Internal Service Funds
Reconciliation of Operating Income (Loss) to Net Cash Provided from (Used By) Operating Activities				
Operating Income (Loss)	$ 1,905,974	$ 306	$ 1,906,280	$ (1,240,897)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided from (Used By) Operating Activities				
Depreciation expense	4,022,237	-	4,022,237	-
(Increase) decrease in assets				
Accounts receivable	388,014	(214,264)	173,750	125,760
Due from other government agencies	(2,093)	246	(1,847)	205,830
Due from other funds	(751,925)	(11,888)	(763,813)	(5,815)
Inventory	(31,116)	-	(31,116)	(8,078)
Prepaid expenses	(1,112)	-	(1,112)	-
(Increase) decrease in deferred outflows	(328,572)	-	(328,572)	-
Increase (decrease) in liabilities				
Accounts payable	(527,379)	35,586	(491,793)	(19,581)
Accrued liabilities	(36,121)	(16,789)	(52,910)	(164,619)
Due to other funds	(55,836)	2,962	(52,874)	4,687
Accrued compensated absences	27,803	-	27,803	-
Customer deposits	28,804	-	28,804	-
Net pension and total other postemployment liabilities	(1,423,252)	-	(1,423,252)	-
Other payables	1,716,691	-	1,716,691	-
Increase (decrease) in deferred inflows	765,834	-	765,834	-
Total adjustments	3,791,977	(204,147)	3,587,830	138,184
Net cash provided from (used by) from operating activities	$ 5,697,951	$ (203,841)	$ 5,494,110	$ (1,102,713)

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City of Texarkana, Texas
Statement of Fiduciary Net Position – Fiduciary Funds
September 30, 2022

	Firemen's Relief Pension Trust Fund 12/31/2021	Custodial Funds
ASSETS		
Cash and cash equivalents	$ 1,681,125	$ 148,855
Receivables		
Interest and dividends	57,402	-
Investments, at fair value		
Equities:		
Domestic	13,942,999	-
International	3,450,440	-
Fixed income:		
Domestic	9,413,735	-
International	943,868	-
Alternative investments	12,685,310	
Real estate	1,756,506	-
Other assets	7,220	-
TOTAL ASSETS	43,938,605	148,855
LIABILITIES		
Accrued expenses	28,535	-
Due to other funds	-	71,013
TOTAL LIABILITIES	28,535	71,013
NET POSITION		
Net position – restricted for pension benefits	43,910,070	-
Net position - restricted individuals, organizations, other governments	-	77,842
TOTAL NET POSITION	$ 43,910,070	$ 77,842

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City of Texarkana, Texas
Statement of Changes in Fiduciary Net Position – Fiduciary Funds
September 30, 2022

	Firemen's Relief Pension Trust Fund 12/31/2021	Custodial Funds
ADDITIONS		
Contributions		
Employer	$ 886,599	$ -
Members	613,798	-
Total contributions	1,500,397	-
Investment income		
Interest and dividend income	844,678	2,248
Capital gain distributions	4,403	-
Net appreciation in fair value of investments	3,992,226	-
Less investment expense	(214,594)	-
Net investment income	4,626,713	2,248
Seized funds	-	50,877
TOTAL ADDITIONS	6,127,111	53,125
DEDUCTIONS		
Benefits paid to participants	2,933,296	-
Refunds and drop payments	141,965	-
Administrative expenses	58,983	-
Distributions to other governments	-	63,278
TOTAL DEDUCTIONS	3,134,244	63,278
Change in net position	2,992,867	(10,153)
Net position at beginning of year	40,917,203	87,995
Net position at end of year	$ 43,910,070	$ 77,842

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City of Texarkana, Texas
Notes to Financial Statements
September 30, 2022

Note 1: Summary of Significant Accounting Policies

Reporting Entity

The City of Texarkana, Texas was incorporated on April 5, 1960 under the provisions of Vernon's Civil Statutes Article 1175 (1) as amended (Home Rule Enabling Act). The City operates under a Council-Manager form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, sanitation, health and social services, culture-recreation, public improvements, planning and zoning, and general administrative services.

As required by generally accepted accounting principles, these financial statements present the City of Texarkana, Texas (the primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. TIRZ Advisory Board is a blended component unit of the City. Thus, blended component units are appropriately presented as funds of the primary government. The discretely presented component unit is reported in a separate column of the financial statements to emphasize it is legally separate from the government.

Discretely Presented Component Unit. The Texarkana-Bowie County Family Health Center, a public health district as established under Texas Civil Statutes, was organized by a cooperative agreement between the City and Bowie County, Texas. Because 7 of the 12 members of the governing body serve by virtue of the position each holds with the primary government, management has concluded that the primary government effectively appoints a voting majority of the governing body. Management believes that failure to include the Health Center would render the City's financial statements incomplete or misleading. The remaining 5 members of the Health Center governing body are the Bowie County Commissioners Court members. The City provides the facilities, a majority of the operating funds, and fiscal management of the Center. The City contributed $75,000 and $68,750 in fiscal year 2022 and 2021, respectively, towards the Health Center's operations during the year ended September 30, 2022. The Health Center does not have separately issued financial statements.

Related Organizations

The City's officials are also responsible for appointing the members of the boards of other organizations, but the City's accountability for these organizations does not extend beyond making the appointment. The City Council or specific committees of the City Council appoint members of the following organizations: Board of Adjustment, Ark-Tex Council of Governments, Building Code Revision Committee, Building and Standards Commission, Civil Service Commission, CDBG Citizens Advisory Committee, Electrical Examining Board, Health Facilities Development Corporation, Historic Landmark Preservation Commission, Hospital Authority Board of Directors, Texarkana Housing Authority, Housing Finance Corporation, Industrial Development Corporation, Intergovernmental Advisory Committee, Library Commission, Northeast Texas Mental Health/Mental Retardation (MHMR) Board of Trustees, Permit and License Appeal Board, Planning and Zoning Commission, Plumbing Appeals and Advisory Board, Public Responsibility Committee, and Tax Increment Reinvestment Zone Boards. Positions on these boards are appointed in certain instances in entirety, partially, or with City Board members.

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Joint Ventures

Texarkana Airport Authority

The City is a participant with Texarkana, Arkansas in a joint venture to operate Texarkana Regional Airport. The Texarkana Airport Authority was created in 1956 by ordinance enacted by the two cities. The governing body of Texarkana Airport Authority consists of eight members, four of whom are residents of Texarkana, Texas and four of whom are residents of Texarkana, Arkansas. These board members are appointed by the mayors of the respective Cities. The Airport Authority Board has governance responsibilities over all activities relating to operating and maintaining the Texarkana Regional Airport. The Board receives funding from airport operations and from various local, state, and federal agencies and must comply with any requirements of these funding sources.

In previous years, the cities have made contributions of assets to the Airport Authority of $2,254,682 by Texarkana, Texas and $2,097,506 by Texarkana, Arkansas. During the Airport Authority's fiscal year ended December 31, 2021, the City of Texarkana, Texas contributed $86,788 and the City of Texarkana, Arkansas contributed $58,034. The City of Texarkana, Texas' net investment in the Airport Authority is reported in the City's financial statements with governmental activities capital assets. The City's equity interest in the Airport Authority was $20,684,295 at December 31, 2021 (the latest available). Complete financial statements for the Authority can be obtained from the Texarkana Airport Authority's administrative office.

Bi-State Justice Center

The City is also a participant in a joint venture in the Bi-State Justice Center with the City of Texarkana, Arkansas and Bowie County, Texas. The Bi-State Justice Center is jointly occupied by law enforcement and criminal justice agencies of the City of Texarkana, Texas; the City of Texarkana, Arkansas; and Bowie County, Texas. The facility is located on the state line, half in Texarkana, Texas and half in Texarkana, Arkansas. The Intergovernmental Advisory Committee is responsible for the operations of the Center. This seven-member committee is comprised of two members from the City of Texarkana, Texas City Council, two members from the Texarkana, Arkansas Board of Directors, the Bowie County Judge, one Bowie County Commissioner, and one independent member. The Center accounts only for the operations of its own law enforcement and criminal justice agencies. The annual budget is underwritten by the participating entities based on a formula which uses floor space occupied, number of records processed by the Building Information Center and the number of prisoners in the detention facility for each entity. Each year's revenues and expenditures are equal; therefore, there is never a net income or loss and no fund balance.

The City of Texarkana, Texas' net investment, which consists of capital outlay in the Bi-State Justice Center, is reported in the City's financial statements with governmental activities capital assets. The City's equity interest at September 30, 2022 was $475,887 based on the Bi-State Justice Center's audited financial statements at December 31, 2021 (the latest available). Complete financial statements for the Bi-State Justice Center can be obtained from the City of Texarkana, Arkansas Finance Department.

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Texarkana Urban Transportation Study (TUTS)

The City of Texarkana, Texas is a participant with seven other entities in the Texarkana Urban Transportation Study (TUTS) Policy Committee, which is the designated metropolitan planning organization (MPO) for the Texarkana urbanized area. The MPO develops transportation plans and programs in cooperation with the participating entities and transit agencies. The governing body of the TUTS consists of fourteen members, three of whom are representatives of the City of Texarkana, Texas; three of whom are representatives of the City of Texarkana, Arkansas; the Bowie County Judge, the Miller County Judge, the Mayor of the City of Wake Village, Texas; the Mayor of the City of Nash, Texas; two representatives for the Arkansas State Highways and Transportation Department; and two representatives for the Texas Department of Transportation. The TUTS may receive federal, state, and local funding for metropolitan transportation planning for the integrated network of federal, state, and local roads and highways. The City has an ongoing financial responsibility of the TUTS since its continued existence depends on continued funding by the City.

The City of Texarkana, Texas' net investment in the joint venture is reported in the City's financial statements in the General Fund since the joint venture does not represent equity primarily in capital assets. The City's interest at September 30, 2022 was $0 based on the Texarkana Urban Transportation Study Policy Committee's financial records at September 30, 2022. The TUTS does not have separately issued financial statements for the year ended September 30, 2022.

Texarkana Urban Transit District

The City of Texarkana, Texas is a participant with three other cities in the Texarkana Urban Transit District (TUTD). The purpose of the TUTD will be to provide public transportation services within the Texarkana urban area. Composition of the Transit District Board is as follows: the City of Texarkana, Texas - three members, one of whom is an elected official; the City of Texarkana, Arkansas - three members, one of whom is an elected official; the City of Wake Village, Texas - two members, one of whom is an elected official; and the City of Nash, Texas - two members, one of whom is an elected official. The TUTD receives federal, state, and local funding, as well as user charges generated by the public transportation system. The City has an ongoing financial responsibility of the TUTD since its continued existence depends on continued funding by the City.

The City of Texarkana, Texas' net investment in the joint venture is reported in the City's financial statements within governmental activities. The City's interest at September 30, 2022 was $1,501,520 based on the Texarkana Urban Transit District's audited financial statements at September 30, 2021 (the latest available). Complete financial statements for the TUTD can be obtained from the ATCOG Finance Department in Texarkana, Texas.

Government-wide and Fund Financial Statements

The government-wide financial statements consist of the statement of net position and the statement of activities. The government-wide financial statements report information on all of the nonfiduciary activities of the primary government and its component unit. The effect of interfund activity has been removed from these statements. Governmental activities are reported separately from business-type activities. Governmental activities are normally supported by taxes and

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intergovernmental revenues whereas business-type activities are normally supported by fees and charges for services. Similarly, the primary government is reported separately from legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds as well as fiduciary funds even though they are excluded from the government-wide financial statements. Major individual governmental funds and individual enterprise funds are reported as separate columns in the fund financial statements.

Basis of Accounting

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting as are the proprietary fund and fiduciary fund financial statements, with the exception of custodial fund. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Government fund financial statements are reported using the current financial resources measurement focus and modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenue to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting; however, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded when payment is due.

Revenue sources such as property taxes, sales tax, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

General Fund - This fund is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Debt Service - This fund is used to account for the accumulation of resources for, and the payment of, long-term debt principal, interest and related costs of all of the City's long-term general obligation debt of governmental funds and has been designated as a major fund.

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American Rescue Plan Grant Fund – This fund is used to account for American Rescue Plan Act Grant funding provided to the City in response to the COVID-19 pandemic.

The City reports the following major proprietary fund:

Texarkana, Texas Water Utilities- This fund is used to account for water and sewer services provided to the citizens of Texarkana, Texas and other incorporated and unincorporated areas adjacent to the City.

Additionally, the City reports the following types of funds:

Internal Service Funds - These funds are established to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. The City has two internal service funds. The Employee Benefit fund is used to account for employee medical benefits and life insurance premiums for covered City employees. The Fleet Services fund is used to account for the repair and maintenance of all vehicles and equipment owned by the City except for the Water Utilities.

Pension Trust Fund - This fund is established to account for the accumulation of resources to provide pension benefits to the City's firemen. The principal revenue sources for this fund are employer and employee contributions and investment earnings. This fund has a separate audit and has a December 31 year end.

Custodial Funds - These funds are used to account for evidence money seized by the police department and held in escrow until the court directs its disposition.

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The effect of interfund activity has been eliminated from the government-wide financial statements.

Amounts reported as program revenues include charges to customers or applicants for goods, services, or privileges provided, operating grants and contributions, and capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. All taxes are included as general revenues.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing goods and services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of Texarkana, Texas Water Utilities, as well as the City's internal service funds are charges to customers for sales and services. Texarkana, Texas Water Utilities also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for enterprise funds and internal service funds include the cost of sales and service, administrative expenses, and depreciation on

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capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

Deposits and investments

The City's cash and cash equivalents include amounts in demand and time deposit accounts. The City classifies all certificates of deposit as investments. State statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-l by Standard & Poor's Corporation or P-l by Moody's Commercial Paper Record.

The Firemen's Relief and Pension Trust Fund is authorized to invest in bonds or other interest-bearing obligations and securities of the United States, the State of Texas, or any county, city or other political subdivision of the State of Texas; in insured shares or share accounts of savings and loan associations; in insured first lien real estate mortgage securities and in selected corporation bonds, preferred stocks, and common stocks.

Investments for the City and its component unit are reported at fair value. Short-term investments, such as certificates of deposit and debt securities with a maturity date of less than one year, are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates.

For purposes of the statement of cash flows, the proprietary funds consider cash in bank, money market and savings accounts as cash and cash equivalents. All certificates of deposit and investments in other securities and instruments are considered to be investments.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the year is referred to as either "due to/from other funds (i.e. the current portion of interfund loans) or "advances to/from other funds (i.e. the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds". Any residual balances outstanding between the City's governmental activities and business type activities are reported in the government-wide financial statements as "internal balances".

All trade and property taxes receivables are shown net of an allowance for uncollectibles. Trade accounts receivable in excess of 60 days comprise the trade accounts receivable allowance for uncollectibles. The property tax receivable allowance is equal to 2.31 percent of outstanding property taxes as of September 30, 2022.

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Property taxes are levied each October 1 and may be paid without penalty until January 31. A penalty is added to payments received February 1 through June 30. Optionally, taxes may be paid in two installments, one-half due November 30 and one-half due June 30. A 15% penalty is added to taxes remaining delinquent on July 1 and an enforceable lien attaches July 1. As of July 6, 1986, the Bowie Central Appraisal District assumed the billing and collection function for property taxes for the City of Texarkana and other cities and schools, and Bowie County under an intergovernmental agreement.

The Texas Constitution limits the City's ad valorem tax rate for all purposes to $2.50 per one hundred dollars of assessed valuation. Ad valorem tax revenue during the year ended September 30, 2022 was levied using a rate of $.650000 per hundred dollars of assessed valuation, based on 100% of estimated market value, which means that the City has a tax margin of $1.850000 per $100 and could raise taxes up to an additional $51,775,715 a year from the present assessed valuation of $2,798,687,278 before the limit is reached.

Inventories and Prepaid Items

Inventories of the governmental funds are valued at cost using the average cost method. Inventory consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are consumed.

Inventories of the enterprise funds are valued at average cost or market whichever is lower. Inventories consist of repair materials and spare parts for water and wastewater treatment and distribution.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as resources set aside for their repayment, are classified as restricted assets on the statement of net position because they are maintained in separate bank accounts and their use is limited by applicable bond covenants. Each of the enterprise funds report such proceeds of revenue bond issuances that are restricted for use in construction, debt service, and capital maintenance. Restricted assets also include interest accrued on unexpended bond proceeds.

Capital Assets

Capital assets which include property, plant, equipment, and infrastructure assets (roads, bridges, sidewalks, and similar items) are reported in the applicable governmental or business-type activities columns of the government-wide financial statements.

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Governmental activities and health component unit:

Capital assets are defined by governmental activities and the health component unit as assets with a normal service life greater than one year and an initial individual cost of more than the following amounts:

Buildings	5,000
Improvements other than buildings	5,000
Infrastructure	5,000
Machinery and equipment	5,000
Licensed vehicles	5,000

Such assets are stated at cost. Where cost could not be determined from the available records, estimated historical cost was used to record the estimated value of the assets. Donated assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government as well as the component unit is depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 years
Furniture and fixtures	20 years
Licensed vehicles	8 years
Machinery and equipment	5 to 30 years
Communication equipment	10 years
Building	7 to 50 years
Infrastructure	10 to 65 years

Business-type Activities

Capital assets are defined by business type activities as assets with an initial, individual cost of more than the following amounts and an estimated life in excess of one year.

Furniture and fixtures	$ 5,000
Licensed vehicles	5,000
Mobile equipment	5,000
Machinery and equipment	5,000
Communication equipment	5,000
Pumps and purification equipment	5,000
Building and facilities	5,000
New improvements	5,000

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Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Property, plant, and equipment is depreciated using the straight-line method over the following estimated useful lives:

Land improvements	20 years
Furniture and fixtures	20 years
Licensed vehicles	8 years
Machinery and equipment	5 to 30 years
Communication equipment	10 years
Building	7 to 50 years
Infrastructure	10 to 65 years

Compensated Absences

The City allows employees to accumulate earned but unused vacation and sick pay benefits. The City's full-time employees are granted 120 hours of vacation and 120 hours of sick leave per year of continuous service, with the exception of firemen who can accrue up to 180 hours vacation and 180 hours of sick leave per year. A maximum of 200 hours of accrued vacation leave can be vested and carried forward to succeeding calendar years, with the exception of firemen who can accrue 300 hours. All accrued sick leave credited to an employee can be carried forward to succeeding calendar years without limitation. A maximum of 120 hours accrued vacation (180 for firefighters) is payable to an employee upon termination after five years of continuous service, except in cases of involuntary separation from service. Upon retirement, employees shall receive pay for any unused vacation leave accumulated up to 240 hours. Fire operations shall receive vacation pay up to 360 hours. A summary of maximum sick leave payable is as follows:

Civil/Non-Civil Service	Hire Date	Eligible for Retirement	Work Week Hours	Total Maximum Hours Accrued
Non-Civil	Prior to 1/1/10	Yes	N/A	1,440
Non-Civil	After 1/1/10	Yes	N/A	720
Civil – Police	Prior to 1/1/10	Yes	N/A	1,440
Civil – Police	After 1/1/10	Yes	N/A	720
Civil – Police	N/A	No	N/A	720
Civil – Fire	Prior to 1/1/10	Yes	56	2,016
Civil – Fire	After 1/1/10	Yes	56	1,080
Civil – Fire	Prior to 1/1/10	Yes	40	1,440
Civil – Fire	After 1/1/10	Yes	40	720
Civil – Fire	N/A	No	56	1,080
Civil – Fire	N/A	No	40	720

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It is the City's policy to permit employees to accumulate earned but unused vacation and sick pay benefits. All vacation and sick pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements. No liability is recorded for nonvesting accumulating rights to receive sick pay benefits.

The City is funding part of its liability through annual allocations and transfers to separate accounts. Allocations, set annually by the City Council, are for employee termination payments.

Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, as reported as debt service expenditures.

Fund Equity

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. Fund balances may be restricted or unrestricted (the total of committed, assigned, and unassigned fund balance). The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). Fund balance for governmental funds can consist of the following:

Non-spendable fund balance - includes those amounts that are (a) not in spendable form, or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example: inventories, prepaid amounts and long-term notes receivable.

Restricted fund balance - includes amounts that are restricted for specific purposes stipulated by external resource providers, constitutionally or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.

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Committed fund balance - includes amounts that can only be used for the specific purposes determined by a formal action of the City's highest level of decision-making authority. The City Council is the highest level of decision-making authority for the City that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Assigned fund balance - includes amounts intended to be used by the City for specific purposes but do not meet the criteria to be classified as committed. The City Council has taken action to assign fund balance for specific purposes in the current fiscal year. The City Council has by resolution authorized the City Manager to assign fund balance. The City Council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily, in other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance - The general fund is the only fund that reports a positive unassigned fund balance. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

In circumstances when an expenditure is made for a purpose for which amounts are available in multiple funds balance classifications fund balance is depleted in the order of restricted, committed, assigned and unassigned.

The City's general fund balance policy establishes an unassigned fund balance goal of 60 days of general fund expenditures, exclusive of capital outlay and debt expenditures. The City will compute the percentage of unassigned fund balance after the annual audit has been presented to the City Council. In emergency situations, the City Council may appropriate unassigned fund balance even if such use decreases the fund balance below the established minimum. If unassigned fund balance falls below the goal or has a deficiency, the City will implement a plan to replenish the fund within one year or as soon as economic and budgetary conditions allow.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources, liabilities and deferred inflows of resources at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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Encumbrances

Encumbrance accounting is employed in the governmental fund types in the fund financial statements. Purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation. Any purchase orders open at the end of the fiscal year are closed out and new purchase orders are issued in the subsequent fiscal year, if needed.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/ expenditure) until then. The City has three items that qualify for reporting in this category. They are the deferred pension outflows, deferred outflows from other postemployment benefits and the deferred charge on refunding reported in the statement of net position. The deferred pension outflows include the amount of contributions made by the City after the liability measurement date but prior to the City year end, and the difference in actual and expected experience and the assumption changes. The deferred outflows from other postemployment benefits are the change of assumptions. The deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has three types of items that qualify for reporting in this category. Accordingly, the deferred pension inflows consists of the difference in the projected and actual earnings on pension plan investments, the difference in expected and actual experience and the assumption changes. The deferred inflows from other postemployment benefits is the differences between the expected and actual experience. The gain on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the Fiduciary Net Position of the respective retirement plan and additions to/deductions from the respective Fiduciary Net Position have been determined on the same basis as they are reported by the respective pension plan. For this purpose, plan contributions are recognized in the period that compensation is reported for the employee, which is when contributions are legally due. Benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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Postemployment Benefits Other Than Pension (OPEB)

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the City's Health Plan and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

Adoption of GASB Statement No. 87 (GASB 87), Leases

GASB Statement No. 87, *Leases* is effective for the City in the fiscal year 2022. The statement provides a new framework for accounting for leases under the principle that leases are financings and lessees should recognize an intangible asset and a corresponding liability and the lessor will recognize a lease receivable and related deferred inflow of resources. GASB 87 had no impact to the City's financial statements.

Note 2: Stewardship, Compliance and Responsibility

Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP) for the General fund and all special revenue funds. Debt service funds do not have legally adopted budgets because effective budgetary control is alternately achieved through general obligation bond indenture provisions. In addition to the above-mentioned funds, the capital projects funds have legally adopted project-length budgets. All budget annual appropriations lapse at year-end and are re-established in the succeeding year. Outstanding PO's and corresponding budgets roll at year end per budget ordinance.

Preparation of the budget for the upcoming fiscal year begins in April. Budget meetings with City management and department directors take place in April, May, and June. Budget estimates are finalized and presented to the Budget Advisory Committee in June/July. This committee is appointed by the City Council and is composed of seven citizens. The goal of the committee is to advise the City Council on the proposed budget. The proposed budget is presented to the City Council in July/August. Public hearings on the proposed budget and corresponding tax rate are held in August and September. The annual budget and tax rate are formally approved with a record vote by the City Council in September.

The appropriated budget is prepared by fund, function and activity, and includes information on the past year, current year estimates and requested appropriations for the next fiscal year. The City Manager is authorized to transfer budgeted amounts between departments within any fund; however, any revisions that alter the total expenditures of any fund must be approved by the City Council. The City Council may add to, subtract from or change appropriations, but may not change the form of the budget. Any changes in the budget must be within the revenues and reserves estimated as available by the City Manager or the revenue estimates must be changed by an affirmative vote of a majority of the City Council. The City Charter prohibits budgeting total proposed expenditures in excess of total anticipated revenues and any unencumbered funds from prior years; therefore, expenditures may not legally exceed revenues and unencumbered fund

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balances from prior years. The legal level of budgetary control (i.e., the lowest level at which expenditures may not legally exceed appropriation) is the fund level.

For the year ended September 30, 2022, expenditures exceeded appropriations in the TIRZ #1 Fund within the public works function by $739,640 and in the COC Homeless Assistance Grant Fund within the health and welfare function of $82,949.

The Council made several supplemental budgetary appropriations throughout the year. Individual amendments were not material in relation to the original appropriations. Comparison of budgeted and actual amounts as shown in the accompanying financial report includes the General Fund and Special Revenue Funds. The capital budget ordinances which encompass the Capital Projects Funds present cumulative (by project) as opposed to annual budget amounts and thus budget and actual comparisons are not reported in the accompanying financial report for these funds.

Encumbrances

As discussed in the Summary of Significant Accounting Policies, encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control. At year end the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Fund	Amount
General	$ 3,511,305
TIRZ #1	490,041
CDBG	101,029
Public Safety Radio	208,416
COC Homeless Assistance Grant	141,032
Farmers Market	270
Fleet Services	3,987
NRDA Grant	543,275
Total	$ 4,999,355

Note 3: Deposits and Investments

Deposits

At September 30, 2022, the carrying amount of the primary government, custodial fund and component unit's cash was $64,375,332 and the respective bank balances totaled $70,298,774.

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Investments

For fiscal year 2022, the City invested in non-negotiable certificates of deposits measured at amortized cost. The City records all interest revenue related to investment activities in the respective funds. As of September 30, 2022, the carrying amount of the City's certificates of deposits reported as investments totaled $2,570,936.

Interest Rate Risk

As a means of limiting its exposure to fair value losses arising from rising interest rates, the City's investment policy limits the investment portfolio as follows:

Investment Type	Not to Exceed
U.S. Government agencies	80%
Fully insured or collateralized CD's	100%
Banker's acceptances	15%
Commercial paper	15%
Maximum per commercial paper issuer	5%
Repurchase agreements	50%
Money market funds	
Operating funds	100%
Bond funds	100%
Local government investment pools	80%
Maximum percent ownership of pool	10%
Maximum percent investment in any one pool	50%

The City's investment policy covers all funds except for the Firemen's Relief and Pension fund. The City's investment policy requires that the average maturity of the City's operating funds not exceed one year. The maximum final stated maturity of any investment shall not exceed five years. Investments in all funds shall be managed in such a way that the market price losses resulting from interest rate volatility would be offset by coupon income and current income received from the volume of the portfolio during a twelve-month period.

As a means of limiting its exposure to fair value losses arising from rising interest rates, the following guidelines reflect the Firemen's Relief and Pension fund Board's asset allocation goals for the Firemen's Relief and Pension plan:

Portfolio Segment	Range of Portfolio Assets
Equity securities	40-75%
Fixed income securities	25-60%

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The Firemen's Relief and Pension plan's investment policy requires that foreign equity investments cannot exceed 25% of the total portfolio and prohibits investment in any security payable in foreign currency.

In accordance with GASB Statement No. 72 *Fair Value Measurement and Application*, investments are recorded at fair value. In accordance with GASB Statement 72, the Firemen's Relief and Pension plan categorizes its fair value measurements within the fair value hierarchy. The hierarchy is based on the valuation inputs used to measure the fair value of the assets. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. Common stock and mutual funds are categorized as Level 1. The remaining investments are categorized as Level 2 or measured at net asset value.

The Firemen's Relief and Pension fund investments are summarized below:

Cash and Cash Equivalents	
Cash	$ 32,880
Money market funds	1,648,245
Investments	
Equities:	
Domestic	13,942,999
International	3,450,440
Fixed income:	
Domestic	9,413,735
International	943,868
Alternative investments	12,685,310
Real estate	1,756,506
Total investments	42,192,858
Total investments and cash and cash equivalents	$ 43,873,983

The City, including the Utility and the component units, do not have any debt security investments, other than in the Firefighter's Relief and Pension Fund, which are exposed to interest rate risk.

As of December 31, 2021, the City's Firefighter's Relief and Pension fund had the following debt security investments and maturities:

		Investment Maturities (in Years)			
Investment Type	Fair Value	Less Than 1	1-5	6-10	More Than 10
Fire Pension Fund					
Domestic equities	$ 13,942,999	$ 13,942,999	$ -	$ -	$ -
International equities	3,450,440	3,450,440	-	-	-
Domestic fixed income	9,413,735	-	910,649	2,979,979	5,523,107
International fixed income	943,868	52,852	891,016	-	-
	27,751,042	$ 17,446,291	$ 1,801,665	$ 2,979,979	$ 5,523,107
Alternative investments	12,685,310				
Real estate	1,756,506				
	$ 42,192,858				

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For the year ended December 31, 2021 the annual money-weighted rate of return on Plan investments, net of Plan investment expense, was (11.54%). The money-weighted return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

The credit quality ratings of the debt security investments held by the Firefighter's Relief and Pension Fund were unavailable at December 31, 2021.

Custodial Credit Risk

For a deposit, custodial credit risk is the risk that, in the event of a failure of a depository institution, the City will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. Of the primary government, custodial fund and the component unit's categorizable bank deposits of $70,298,774, none were uninsured and uncollateralized.

The City's policy on custodial credit risk requires that all deposits and investments of City funds other than direct purchases of U.S. Treasuries or Agencies shall be secured by pledged collateral at a level of 102% of the market value of principal and accrued interest on the deposits or investments less an amount insured by the FDIC or FSLIC. The City's policy also requires that collateral pledged to secure the deposits of the City be held by a safekeeping institution, or Trustee, such as the Federal Reserve Bank or an institution not affiliated with the firm pledging the collateral.

Credit Risk

The City is authorized to invest in obligations of the U.S. Government or the State of Texas, obligations of states, counties, cities, or other political subdivisions with a quality rating of not less than A. The City is also authorized to invest in (a) certificates of deposit of banks insured by FDIC, National Credit Union Share Insurance, or secured by mortgage-backed securities rated AAA, (b) fully collateralized direct repurchased agreements with a defined termination date secured by obligations of the U.S. government, (c) investment pools, not to exceed 80% of the City's portfolio, and rated no lower than AAA or AAA-m, with a weighted average maturity of 90 days or less, (d) money market mutual funds that have a rating of AAA and a weighted average maturity of 90 days or less, (e) banker's acceptances with a stated maturity of 270 days or less and rated not less than A-1 or P-1 and is fully secured by an irrevocable letter of credit issued by a bank, (f) guaranteed investment contracts, for bond proceeds only, if such contracts have a defined termination date, and are secured by U.S. Government Obligations.

The Firemen's Plan did not hold investments in any one organization that represented five percent or more of the Plan's fiduciary net position.

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Foreign Currency Risk

Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. In order to minimize foreign currency risk, the City's Firemen's Relief and Pension funds invests in a well-diversified fund. At December 31, 2021, the City's Firemen's Relief and Pension fund had fixed income securities of $943,868 invested in foreign obligations with Seacrest Investment Management, LLC. The Seacrest investments are comprised of the following investments at December 31, 2021:

	Fair Value
Canada	$ 246,998
El Salvador	55,476
Germany	93,773
Mexico	18,945
South Africa	105,188
Venezuela	2,519
Supranational	420,969
Total	$ 943,868

Note 4: Receivables

Receivables as of year-end for the City's individual major funds and nonmajor funds, internal service funds, and fiduciary funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	General	Debt Service	Texarkana, Texas Water Utilities	Nonmajor and Other Funds	Total
Receivables					
Property taxes	$ 734,207	$ 184,819	$ -	$ 36,915	$ 955,941
Other taxes	252,515	-	-	201,373	453,888
Accounts	407,059	9,279	2,288,982	319,465	3,024,785
Intergovernmental	4,505,983	-	1,306,868	2,117,419	7,930,270
Interest	2,416	-	7,123	217,236	226,775
Loans	-	-	-	3,510,499	3,510,499
Restricted accounts	-	-	-	684,763	684,763
Restricted interest	-	-	6,926	-	6,926
Gross receivables	5,902,180	194,098	3,609,899	7,087,670	16,793,847
Less: allowance for uncollectibles	(13,289)	(3,345)	(564,180)	(176,437)	(757,251)
Net total receivables	$ 5,888,891	$ 190,753	$ 3,045,719	$ 6,911,233	$ 16,036,596

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Note 5: Capital Assets

Capital asset activity for the year ended September 30, 2022, was as follows:

	Balance October 1, 2021	Additions	Deletions	Transfers	Balance September 30, 2022
Governmental Activities					
Capital assets, not being depreciated					
Land	$ 12,206,878	$ -	$ -	$ -	$ 12,206,878
Construction in progress	6,897,861	1,602,006	-	(1,134,158)	7,365,709
Total capital assets, not being depreciated	19,104,739	1,602,006	-	(1,134,158)	19,572,587
Capital assets, being depreciated					
Buildings	33,648,772	44,001	(47,350)	-	33,645,423
Improvements other than buildings	7,786,022	31,502	(727,021)	506,741	7,597,244
Infrastructure	170,140,301	869,755	(165,359)	443,078	171,287,775
Machinery and equipment	9,397,202	810,948	(952,050)	85,029	9,341,129
Licensed vehicles	11,606,722	1,106,550	(659,774)	99,310	12,152,808
Total capital assets, being depreciated	232,579,019	2,862,756	(2,551,554)	1,134,158	234,024,379
Less accumulated depreciation for					
Buildings	(20,530,258)	(709,296)	18,466	-	(21,221,088)
Improvements other than buildings	(4,681,652)	(259,961)	702,314	-	(4,239,299)
Infrastructure	(83,764,722)	(3,054,933)	162,937	-	(86,656,718)
Machinery and equipment	(4,518,739)	(463,593)	926,089	-	(4,056,243)
Licensed vehicles	(7,025,554)	(1,003,935)	587,954	-	(7,441,535)
	(120,520,925)	(5,491,718)	2,397,760	-	(123,614,883)
	112,058,094	(2,628,962)	(153,794)	-	110,409,496
	$ 131,162,833	$ (1,026,956)	$ (153,794)	$ -	$ 129,982,083

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City of Texarkana, Texas
Notes to Financial Statements
September 30, 2022

	Balance October 1, 2021	Additions	Deletions	Transfers	Balance September 30, 2022
Business-type Activities					
Capital assets, not being depreciated:					
Land	$ 1,445,666	$ -	$ -	$ -	$ 1,445,666
Construction in progress	3,694,821	2,899,946	-	(2,082,774)	4,511,993
Total capital assets, not being depreciated	5,140,487	2,899,946	-	(2,082,774)	5,957,659
Capital assets, being depreciated:					
Buildings	3,500,536	-	-	-	3,500,536
Improvements other than buildings	97,960,711	-	-	838,075	98,798,786
Machinery and equipment	8,691,576	-	(349,259)	1,244,699	9,587,016
Intersystem shared assets	20,651,072	-	-	-	20,651,072
Total capital assets, being depreciated	130,803,895	-	(349,259)	2,082,774	132,537,410
Less accumulated depreciation for:					
Buildings	(2,764,743)	(65,859)	-	-	(2,830,602)
Improvements other than buildings	(50,757,420)	(2,963,328)	-	-	(53,720,748)
Machinery and equipment	(6,763,972)	(680,601)	303,934	-	(7,140,639)
Intersystem shared assets	(14,261,719)	(312,449)	-	-	(14,574,168)
Total accumulated depreciation	(74,547,854)	(4,022,237)	303,934	-	(78,266,157)
Total capital assets, being depreciated, net	56,256,041	(4,022,237)	(45,325)	2,082,774	54,271,253
Business-type capital assets, net	$ 61,396,528	$ (1,122,291)	$ (45,325)	$ -	$ 60,228,912

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Depreciation was charged to functions/programs of the primary government as follows:

Governmental activities	
General government	$ 197,114
Public safety	870,553
Public works	3,570,010
Parks and recreation	854,041
Total depreciation expense - governmental activities	$ 5,491,718
Business-type activities:	
Water and sewer	$ 4,022,237
Total depreciation expense - business-type activities	$ 4,022,237

Discretely Presented Component Unit

Activity for the Health Center for the year ended September 30, 2022 was as follows:

	Balance October 1, 2021	Additions	Deletions	Balance September 30, 2022
Capital assets, being depreciated:				
Buildings	$ 1,379,633	$ 51,560	$ -	$ 1,431,193
Improvements other than buildings	42,841	-	-	42,841
Machinery and equipment	98,496	31,404	-	129,900
Total capital assets, being depreciated	1,520,970	82,964	-	1,603,934
Less accumulated depreciation for:				
Buildings	(1,126,347)	(34,113)	-	(1,160,460)
Improvements other than buildings	(42,841)	-	-	(42,841)
Machinery and equipment	(24,627)	(10,267)	-	(34,895)
Total accumulated depreciation	(1,193,815)	(44,380)	-	(1,238,196)
Total capital assets, being depreciated, net	$ 327,155	$ 38,584	$ -	$ 365,738

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Note 6: Construction Projects

As of September 30, 2022, the City had the following commitments with respect to unfinished capital projects:

	Project Authorization	Expended Through 9/30/2022	Required Future Financing
Bender Road 2" Overlay Street Reconstruction	$ 219,813	$ -	$ 219,813
Clean up of City owned site	24,703	24,703	-
College Drive Bike Ped Project	906,843	69,168	837,675
College Drive Shoring Phase 1	25,895	-	25,895
Downtown Sidewalk Project Installation	142,252	-	142,252
Drainage Inlet Replacement - Williams Memorial	11,995	11,995	-
Elizabeth Street 2" Overlay Street Reconstruction	139,056	-	139,056
Ferguson Conceptual Alternative Analysis	17,545	12,676	4,869
Gibson Bridge Project	7,650,157	7,160,116	490,041
Lighted Sculptures at Courthouse	15,000	15,000	-
N. Robinson Bike Ped Project	910,658	56,632	854,026
Total	$ 10,063,917	$ 7,350,290	$ 2,713,627

Note 7: Interfund Receivables, Payables and Transfers

The composition of interfund balances as of September 30, 2022, is as follows:

Due to/from Other Funds

Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental fund	$ 1,597,904
General	Debt service	349
General	American rescue plan act	9,404,018
General	Internal service fund	4,725
American rescue plan act	General	1,485
Nonmajor governmental fund	Nonmajor governmental fund	1,438,500
Nonmajor governmental fund	General	17,276
Internal service fund	Nonmajor governmental fund	2,695
Internal service fund	General	3,221
Debt service	Nonmajor governmental fund	12
Total		$ 12,470,185

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

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Interfund transfers:

	Transfers Out:				
Transfer in:	General Fund	Nonmajor Governmental	Internal Service	Texarkana, Texas Water Utilities & Other Enterprise Funds	Total
General fund	$ -	$ 3,452	$ 1,367	$ 77,636	$ 82,455
Debt service	-	1,285,957	-	-	1,285,957
Texarkana, Texas Water Utilities	-	-	-	-	-
Nonmajor governmental funds	426,816	571,812	-	-	998,628
American rescue plan act	2,559,929	-	-	-	2,559,929
Fleet services (internal service)	1,611,726	-	-	-	1,611,726
Total transfers in	$ 4,598,471	$ 1,861,221	$ 1,367	$ 77,636	$ 6,538,695

Transfers maybe used to (1) move revenues from the fund with collection authorization to another specific required fund, (2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, (3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grants, and other purposes.

Note 8: Enterprise Funds – Contracts with City of Texarkana, Arkansas

Under a contract dated August 5, 1948 as subsequently amended, the City supplies water to the City of Texarkana, Arkansas and disposes of sewage collected by that City. Charges to Texarkana, Arkansas for these services are computed by prorating certain expenses of the System, plus a set monthly fee. A new agreement was executed between the Cities of Texarkana, Texas and Texarkana, Arkansas on May 20, 1969. This new agreement relates to the matter of supplying treated water only and does not amend the prior agreement relating to sewer service. The terms of the new contract provide that Texarkana, Arkansas will pay the same amount per one thousand gallons of water supplied to it as shall be computed to be the cost to Texarkana, Texas under its contractual arrangements with other area cities (See Note 9). The Texarkana, Arkansas Water Utilities made total transfers to the Texarkana, Texas Water Utilities for water purchases of $955,295 for 2022.

A water system agreement entered into on December 1, 1982 and amended on October 15, 1985, with the City of Texarkana, Arkansas provides for the sale of water taken from the Millwood Reservoir and processed in the Millwood Water Treatment Facilities. The agreement further provides that the City of Texarkana, Arkansas will sell treated water to Texarkana, Texas, at the cost per one thousand gallons of water supplied to it as shall be computed to be the cost to Texarkana, Arkansas. The Texarkana, Texas Water Utilities made total transfers to the Texarkana, Arkansas Water Utilities for water purchases of $759,443 for 2022.

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Additionally, when the indebtedness the City of Texarkana, Arkansas incurred in connection with the acquisition and construction of the water treatment and transmission facilities has been discharged, the City of Texarkana, Arkansas will convey to the City of Texarkana, Texas an undivided interest in the facilities used to serve Texas. Texarkana, Texas' undivided interest in the facilities shall be a pro rata portion of the total capital payments made on the system by both Texarkana, Arkansas and Texarkana, Texas. Texarkana, Texas' share is currently estimated to be approximately 63 percent of the total. Capital payments are defined as payments made or to be made on the principal of the bond obligation of Texarkana, Arkansas. The Texarkana, Texas Water Utilities made total transfers to the Texarkana, Arkansas Water Utilities for debt service of $418,122 for 2022. The effective transfer of assets pursuant to this agreement has been recorded as an intersystem notes payable.

South Regional Wastewater Facilities

A wastewater agreement dated March 1, 1983 was entered into between the City of Texarkana, Arkansas and the City of Texarkana, Texas. The agreement is a supplement to the previous agreement and provides that the City of Texarkana, Texas will process the wastewater from the City of Texarkana, Arkansas and charge the City of Texarkana, Arkansas the same amount per one thousand gallons as the computed cost to the City of Texarkana, Texas for wastewater treatment. The calculation of cost for retail customers billed on the City Rate Ordinance is based on the metered retail water sales of each City to the total retail water sales for both Cities. The cost for contract customers is based on metered wastewater treated in combination with the retail customers for each City to the total for both Cities.

McKinney Bayou Wastewater Facilities

A wastewater agreement dated December 15, 1997 was entered into between the City of Texarkana, Arkansas and the City of Texarkana, Texas. The agreement relates to the operation and maintenance of a wastewater treatment facility, known as the McKinney Bayou Wastewater Facilities (the facilities), and related transmission lines located within the City of Texarkana, Arkansas to be used for the collection and treatment of a portion of the two cities' wastewater. The agreement provides that the City of Texarkana, Arkansas will process a portion of the wastewater from the City of Texarkana, Texas. The City of Texarkana, Texas will pay the City of Texarkana, Arkansas the same amount per one thousand gallons as computed to be the cost to the City of Texarkana, Arkansas for wastewater treatment. The calculation of cost for retail customers billed is based on the metered retail water sales of each City, whose wastewater is treated in the facilities, to the total retail water sales for both Cities, whose wastewater is being treated in the facilities.

The agreement further provides that, when the indebtedness of the City of Texarkana, Arkansas incurred in connection with the acquisition and construction of the wastewater treatment facilities has been discharged, the City of Texarkana, Arkansas will convey to the City of Texarkana, Texas an undivided interest in the system facilities used to serve Texas. Texarkana, Texas' undivided interest in the facilities shall be a pro rata portion of the total payments on bond obligations made on the system by both Texarkana, Arkansas and Texarkana, Texas. During 2022 the Texas Utilities made transfers to the Arkansas Utilities for debt service for $97,314.

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Note 9: Enterprise Funds – Water Supply Contracts Between City of Texarkana, Texas and "Member Cities"

A water supply contract has been entered into between the City of Texarkana, Texas and seven cities in the area which are described as "Member Cities". Texarkana, Texas has agreed to supply each of these cities with a maximum amount of treated water per year. Each Member City agrees to make minimum monthly payments to the City of Texarkana, Texas, which shall be adequate to discharge its pro rata part of debt service, maintenance and operating, and administrative expenses to Lake Texarkana Water Supply Corporation. The proceeds of these contracts with the various Member Cities are pledged by the City for the payment of the bonds issued by Lake Texarkana Water Supply Corporation.

In fiscal year 2013, the Texas Utility issued $2.2 million in Waterworks and Sanitary Sewer System Revenue Bonds to finance the moving and replacing of a 16 inch ductile iron water line to a 24 inch water line between Malta, Texas and DeKalb, Texas to accommodate the widening of U.S. Highway 82 between New Boston, Texas and DeKalb Texas, a Bowie County voter approved project. In fiscal year 2022, the Texas Utility received payments of $27,150, respectively, from the "Member Cities" for contributions toward debt service on these bonds based on their ownership ratio in these assets, for which the related transfer is recorded as a notes payable by the Texas Utility.

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Note 10: Long-term Obligations

General Obligation Bonds

General obligation bonds are direct obligations and pledge the full faith and credit of the City. The City has dedicated 19.3239% of the ad valorem taxes received for the year for the payment of principal and interest on general obligation bonds. General obligation bonds at September 30, 2022 are as follows:

	Rate of interest	Original Issue	Outstanding September 30, 2022
General Obligation Bonds			
General Obligation Refunding Bonds, Series 2013 used to refund certain bonds which were issued to finance certain capital improvements of the City - due serially in varying amounts from February 15, 2014 through February 15, 2027.	2.00% - 5.00%	$ 14,550,000	$ 6,555,000
General Obligation Refunding Bonds, Series 2016 used to refund certain bonds which were issued to finance certain capital improvements of the City - due serially in varying amounts from February 1, 2017 through February 1, 2030.	2.00% - 3.00%	9,090,000	7,830,000
General Obligation Refunding Bonds, Series 2020A used to refund certain bonds which were issued to finance certain capital improvements of the City - due serially in varying amounts from February 1, 2021 through February 1, 2023.	1.20%	2,465,000	660,000
General Obligation Refunding Bonds, Series 2020B used to refund certain bonds which were issued to finance certain capital improvements of the City - due serially in varying amounts from February 1, 2021 through February 1, 2030.	1.87%	4,330,000	3,530,000
Total general obligation bonds		$ 30,435,000	$ 18,575,000

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Annual requirements to amortize general obligation bonds outstanding at September 30, 2022 are as follows:

Requirements Year Ending September 30	General Obligation Bonds Principal	Interest	Total
2023	$ 2,530,000	$ 511,197	$ 3,041,197
2024	2,655,000	264,817	2,919,817
2025	2,760,000	334,070	3,094,070
2026	2,860,000	254,685	3,114,685
2027	2,960,000	171,489	3,131,489
2028-2033	4,810,000	195,533	5,005,533
Total	$ 18,575,000	$ 1,731,791	$ 20,306,791

Certificates of Obligation

The City issues certificates of obligation to fund construction projects and acquire capital assets. Certificates of obligation are direct obligations and pledge the full faith and credit of the City. Certificates of obligation at September 30, 2022, are as follows:

	Rate of interest	Original Issue	Outstanding September 30, 2022
Certificates of Obligation			
Combination Tax and Revenue Certificates of Obligation, Series 2012 used for street and drainage improvements, constructing, improving and equipping park and recreational facilities - due serially in varying amounts through February 1, 2035.	0.50% - 3.500%	$ 4,115,000	$ 2,710,000
Combination Tax and Revenue Certificates of Obligation, Series 2017 used for public safety facilities, street and drainage improvements, park and recreational facilities, roof replacements, public works facilities, and municipal airport facilities due serially in varying amounts through February 1, 2037.	2.625 - 4.0%	14,160,000	11,875,000
Combination Tax and Revenue Certificates of Obligation, Series 2019 used for public safety facilities, street and drainage improvements, park and recreational facilities, roof replacements, public works facilities, and municipal airport facilities due serially in varying amounts through February 15, 2034.	2.50 - 3.50%	6,780,000	5,625,000
Total certificates of obligation		$ 25,055,000	$ 20,210,000

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Annual requirements to amortize certificates of obligations outstanding at September 30, 2022, are as follows:

Year Ending September 30	Certificates of Obligation		
	Principal	Interest	Total
2023	$ 1,190,000	$ 623,228	$ 1,813,228
2024	1,225,000	583,244	1,808,244
2025	1,270,000	537,916	1,807,916
2026	1,315,000	490,575	1,805,575
2027	7,225,000	1,810,188	9,035,188
2028-2032	7,000,000	687,194	7,687,194
2033-2037	985,000	17,238	1,002,238
Total	$ 20,210,000	$ 4,749,583	$ 24,959,583

Revenue Bonds

The City issues bonds pledged with income derived from the acquired or constructed assets to pay debt service. Revenue bonds outstanding at September 30, 2022, are as follows:

	Rate of interest	Original Issue	Outstanding September 30, 2022
Revenue Bonds			
Waterworks and Sanitary Sewer System Revenue Bonds, Series 2013 net of bond discount of $15,276 used to finance the costs of making improvements and extensions to the water and sewer system. Due serially in varying amounts from August 1, 2014 through August 1, 2033.	2.00% - 4.875%	$ 2,200,000	$ 1,383,008
Waterworks and Sanitary Sewer System Revenue Bonds, Series 2020 used to finance the costs of making improvements and extensions to the water and sewer system. Due serially in varying amounts from April 1, 2020 through February 1, 2023.	1.20%	550,000	185,000
Total Texarkana, Texas Water Utilities		$ 2,750,000	$ 1,568,008

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Annual requirements to amortize revenue bonds outstanding at September 30, 2022 are as follows:

Requirements Year Ending September 30	Revenue Bonds		
	Principal	Interest	Total
2023	$ 290,000	$ 62,666	$ 352,666
2024	105,000	57,881	162,881
2025	110,000	53,681	163,681
2026	115,000	49,281	164,281
2027	120,000	44,394	164,394
2028-2033	828,008	144,781	972,789
Total	$ 1,568,008	$ 412,684	$ 1,980,692

The Utility has pledged future water customer revenues, net of specified operating expenses, to repay the remaining balance in water system revenue bonds issued in 2004 and 2013. Proceeds from the bonds provided financing for the water and wastewater facility improvements and updates. The bonds are payable solely from water customer net revenues and are payable through 2033. Annual principal and interest payments on the bonds are expected to require approximately 2% of net revenues.

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Changes in Long-term Liabilities

The following is a summary of changes in long-term liabilities for the year ended September 30, 2022:

	Balance October 1, 2021	Additions	Retirements/ Deductions	Balance September 30, 2022	Long-term Balance	Due Within One Year
Governmental Activities						
General obligation bonds	$ 21,185,000	$ -	$ (2,610,000)	$ 18,575,000	$ 16,045,000	$ 2,530,000
Issuance premiums	1,220,206	-	(147,569)	1,072,637	1,072,637	-
Total general obligation bonds	22,405,206	-	(2,757,569)	19,647,637	17,117,637	2,530,000
Certificates of obligation	21,360,000	-	(1,150,000)	20,210,000	19,020,000	1,190,000
Issuance premiums	723,698	-	(41,441)	682,257	682,257	-
Total certificates of obligation	22,083,698	-	(1,191,441)	20,892,257	19,702,257	1,190,000
Loans payable	239,485	-	(198,776)	40,709	-	40,709
Notes payable	227,000	-	(227,000)	-	-	-
Net pension liabilities	12,547,876	-	(6,699,023)	5,848,853	5,848,853	-
Net other postemployment liabilities	16,991,566	-	(2,812,912)	14,178,654	14,178,654	-
Accrued compensated absences	5,092,395	1,802,495	(1,383,422)	5,511,468	5,122,790	388,678
Governmental activity Long-term liabilities	$ 79,587,226	$ 1,802,495	$ (15,270,143)	$ 66,119,578	$ 61,970,191	$ 4,149,387
Business-type Activities						
Revenue bonds	$ 1,855,000	$ -	$ (280,000)	$ 1,575,000	$ 1,285,000	$ 290,000
Issuance discounts	(8,858)	-	1,866	(6,992)	(6,992)	-
Total revenue bonds	1,846,142	-	(278,134)	1,568,008	1,278,008	290,000
Notes payable	2,305,325	-	(373,643)	1,931,682	1,549,425	382,257
Net pension liabilties	2,771,453	-	(1,289,604)	1,481,849	1,481,849	-
Other postemployment liabilities	937,331	-	(133,648)	803,683	803,683	-
Accrued compensated absences	421,000	432,600	(404,797)	448,803	384,719	64,084
Business-type activity Long-term liabilities	$ 8,281,251	$ 432,600	$ (2,479,826)	$ 6,234,025	$ 5,497,684	$ 736,341

The General Fund is the governmental fund which primarily is responsible for liquidating the accrued compensated absences liability and net pension and total other postemployment liabilities for the governmental activities.

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Note 11: Conduit Debt

The City issued $605,000 in General Obligation Refunding, Series 2020A dated April 1, 2020. The stated maturity date of the debt is February 1, 2023, with an interest rate of 1.20% per annum. The certificates were issued by the City on behalf of the Bi-State Justice Center. The purpose of the debt is to pay contractual obligations for improvements to the Bi-State Criminal Justice Center and professional services rendered in connection therewith. The payments are made by the Bi-State Justice Center directly to the paying agent. The City has no responsibility for the repayment of the debt beyond its participation in the BSJC joint venture. The balance outstanding at September 30, 2022 is $205,000.

Note 12: Risk Management

The City's workers' compensation insurance coverage is obtained through the Texas Municipal League Intergovernmental Risk Pool (TML Pool). The TML Pool was established by the various political subdivisions in Texas to provide self-insurance for its members and to obtain lower costs for insurance. Losses under a stated amount for workers' compensation that are incurred by TML members are paid with TML Pool funds. Claims in excess of this limit are paid under terms of insurance policies obtained by the TML Pool. TML Pool members pay annual contributions to obtain the insurance. Annual contribution rates are determined by the TML Pool Board or by the State Board of Insurance of Texas. Such rates are estimated to include all claims expected to occur during the policy period, including claims incurred but not reported. The TML has established claims reserves for each of the types of insurance offered. Thus, although the TML Pool is a self-insured risk pool, members are not contingently liable for claims filed above the amount of the fixed annual contributions. If losses incurred are significantly higher than actuarially estimated, the TML Pool adjusts the contributed rate for subsequent years. Members are also entitled to returns of contributions if actual results are more favorable than estimated. For the year ended September 30, 2022 the City contributed $388,271 for workers' compensation coverage.

The City has outside property insurance coverage totaling $60,052,989 for major structures, primarily those used by the public and those located in a cluster to provide protection from catastrophic losses, as well as $14,357,700 of contents coverage.

The City maintains liability insurance coverage of $2,739,638 for all its vehicles and equipment. It has vehicle damage coverage on the most expensive vehicles and equipment including fire engines and large trucks.

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The City has established an Employee Benefit Fund (an internal service fund) to account for a self-insured employee health benefit program. The City accounts for this expense on the accrual method in that as cash is transferred to the Employee Benefit Fund, it is expensed on the transferring fund. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. Under this program, the City is self-insured up to a maximum of $100,000 specific deductible per covered person in a calendar year, and a $75,000 aggregating specific deductible. Costs in excess of this amount, up to an unlimited amount per claimant as an annual benefit and unlimited as a lifetime benefit, were insured through QBE Insurance Corporation, which was offered by the reinsurance company, Sirius. Sirius is offered through the Third-Party Administrator, Blue Cross Blue Shield of Texas. Each participating fund makes payments to the Employee Benefit Fund based upon the computed monthly amount determined by the administrator of the plan. Employees pay a portion of their costs and an amount for dependents and the City pays for the remainder of employees' coverage. Costs are recognized by the City in the Employee Benefit Fund when claims are filed and processed according to the City of Texarkana's plan document by Blue Cross Blue Shield of Texas. Estimated costs incurred but not billed at year end are accrued.

Changes in the balance of claims liabilities during the past year are as follows:

	Year Ended September 30, 2022	Year Ended September 30, 2021
Unpaid claims, October 1	$ 532,888	$ 496,678
Incurred claims	2,976,883	3,108,247
Claim payments	(2,991,715)	(3,072,037)
Unpaid claims, September 30	$ 518,056	$ 532,888

The amount of settlements has not exceeded the coverage during any of the past three years.

Note 13: Employee Retirement Systems

The City has elected to participate in the following retirement plans for its employees: A) Texas Municipal Retirement System, and B) Texarkana Firemen's Relief and Retirement Fund.

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Total All Employee Retirement Systems

Plan	Net Pension Liability (Asset)	Deferred Outflows of Resources	Deferred Inflows of Resources	Pension Expenses/ Expenditures (Income)
Governmental activities				
TMRS Plan 1	$ (144,884)	$ 1,050,883	$ 3,539,588	$ 523,513
TMRS Plan 2	2,309,820	1,662,473	3,622,913	43,049
Firefighters Relief & Retirement Fund	3,683,917	1,355,692	4,351,901	(215,121)
Total governmental activities	5,848,853	4,069,048	11,514,402	351,441
Business-type activities:				
TMRS Plan 3	1,481,849	1,046,327	1,834,791	438,006
Total	$ 7,330,702	$ 5,115,375	$ 13,349,193	$ 789,447

Texas Municipal Retirement System (TMRS)

The City participates in three retirement plans in the Texas Municipal Retirement System (TMRS) which covers all eligible full-time employees, excluding firefighters: Plan #1 covers Police Officers, Plan #2 covers Other City employees and Plan #3 covers Texarkana Water Utilities employees.

Plan Description

The City participates as one of over 900 plans in the nontraditional, joint contributory, hybrid defined benefit pension plan administered by the Texas Municipal Retirement System (TMRS). TMRS is an agency created by the State of Texas and administered in accordance with the TMRS ACT, Subtitle G, Title 8, Texas Government Code (The TMRS Act) as an agent multiple-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the System with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS' defined benefit pension plan is a tax-qualified plan under Section 401(a) of the Internal Revenue Code. TMRS issues a publicly available annual comprehensive financial report (ACFR) that can be obtained at www.tmrs.com.

All eligible employees of the City, excluding firefighters, are required to participate in TMRS.

Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefit provisions are adopted by the governing body of the City, within the options available in the state statutes governing TMRS.

At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in an amount equal to 12, 24, or 36 monthly payments, which cannot exceed 75% of the member's deposits and interest.

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Plan provisions for the City were as follows:

	Plan No. 1	Plan No. 2	Plan No. 3
Employee deposit rate	7%	7%	7%
City current matching ratio	2-1	2-1	2-1
Updated Service Credit:			
Rate	100T	100T	100T
Year effective	1998R	1992R	1992R
COLA Increase	70%	70%	70%
COLA Increase year effective	1998R	1992R	1992R
Military service credit effective date	Oct. 1988	Oct. 1988	Oct. 1988
Vesting	5 years	5 years	5 years
Service retirement eligibilities	5 yrs/age 60, 20 yrs/any age	5 yrs/age 60, 20 yrs/any age	5 yrs/age 60, 20 yrs/any age
Restricted prior service credit effective date	June 1995	June 1995	June 1995

At the December 31,2021 valuation and measurement date, the following employees were covered by the benefit terms:

	Plan No. 1	Plan No. 2	Plan No. 3
Inactive employees or beneficiaries currently receiving benefits	92	211	125
Inactive employees entitled to but not yet receiving benefits	25	117	53
Active employees	88	189	163
Total	205	517	341

Contributions

The contribution rates for employees in TMRS are either 5%, 6%, or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200%, both as adopted by the governing body of the city. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Texarkana, Texas were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Texarkana, Texas were as follows in calendar years 2021 and 2022.

	Plan No. 1	Plan No. 2	Plan No. 3
City Contribution Rate:			
2021	15.31%	14.76%	16.12%
2022	14.94%	14.75%	16.03%

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The City's contributions to TMRS for the year ended September 30, 2022 were $866,747, $1,301,779 and $784,255 for Plan No. 1, Plan No. 2, and Plan No. 3, respectively, and were equal to the required contributions.

Net Pension Liability/(Asset)

The City's Net Pension Liability/(Asset) (NPL) was measured as of December 31, 2021, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability/(Asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The Total Pension Liability in the December 31, 2021 actuarial valuation was determined using the following actuarial assumptions:

Inflation	2.50%
Overall payroll growth	2.75% for Plan 1, 2.25% for Plan 2, 2.65% for Plan 3
Investment Rate of Return	6.75%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with male rates multiplied by 109% and female rates multiplied by 103% with a three-year set-forward for both males and females. In addition, a 3% minimum mortality rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

The actuarial assumptions were developed primarily from the actuarial investigation of the experience of TMRS over the four period from December 31, 2014 to December 31, 2018. They were adopted in 2019 and first used in the December 31, 2019 actuarial valuation. The post-retirement mortality assumption for healthy annuitants and Annuity Purchase Rate (APRs) are based on the Mortality Experience Investigation Study dated December 31, 2019. In conjunction with these changes first used in the December 31, 2019 valuation, the System adopted the Entry Age Normal actuarial cost method and a one-time change to the amortization policy. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

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The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive). At its meeting on July 30, 2015, the TMRS Board approved a new portfolio target allocation. The target allocation and best estimates of real rates of return for each major asset class in fiscal year 2022 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return (Arithmetic)
International equity	35.00%	7.55%
Core fixed income	6.00%	2.00%
Non-core fixed income	20.00%	5.68%
Real return	12.00%	7.22%
Real estate	12.00%	6.85%
Absolute return	5.00%	5.35%
Private equity	10.00%	10.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

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CHANGES IN NET PENSION LIABILITY/(ASSET)
PLAN NO. 1

	Total Pension Liability (Asset)	Plan Fiduciary Net Position	Net Pension Liability (Asset)
Balance at October 1, 2021	$ 50,608,102	$ 47,926,784	$ 2,681,318
Changes for the year:			
Service cost	1,022,657	-	1,022,657
Interest	3,370,588	-	3,370,588
Difference between expected and actual experience	301,510	-	301,510
Changes of assumptions	-	-	-
Contributions - employer	-	886,747	(886,747)
Contributions - employee	-	418,409	(418,409)
Net investment income	-	6,244,512	(6,244,512)
Benefit payments, including refunds of employee contributions	(2,369,592)	(2,369,592)	-
Administrative expense	-	(28,909)	28,909
Other changes	-	198	(198)
Net changes	2,325,163	5,151,365	(2,826,202)
Balance at September 30, 2022	$ 52,933,265	$ 53,078,149	$ (144,884)

CHANGES IN NET PENSION LIABILITY
PLAN NO. 2

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at October 1, 2021	$ 57,665,710	$ 52,900,972	$ 4,764,738
Changes for the year:			
Service cost	1,290,355	-	1,290,355
Interest	3,775,681	-	3,775,681
Difference between expected and actual experience	1,027,209	-	1,027,209
Changes of assumptions	-	-	-
Contributions - employer	-	1,223,299	(1,223,299)
Contributions - employee	-	558,064	(558,064)
Net investment income	-	6,798,069	(6,798,069)
Benefit payments, including refunds of employee contributions	(3,176,563)	(3,176,563)	-
Administrative expense	-	(31,484)	31,484
Other changes	-	215	(215)
Net changes	2,916,682	5,371,600	(2,454,918)
Balance at September 30, 2022	$ 60,582,392	$ 58,272,572	$ 2,309,820

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CHANGES IN NET PENSION LIABILITY
PLAN NO. 3

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance at October 1, 2021	$ 30,090,668	$ 27,319,215	$ 2,771,453
Changes for the year:			
Service cost	813,411	-	813,411
Interest	1,980,307	-	1,980,307
Change of benefit terms	-	-	-
Difference between expected and actual experience	538,510	-	538,510
Changes of assumptions	-	-	-
Contributions - employer	-	784,255	(784,255)
Contributions - employee	-	340,135	(340,135)
Net investment income	-	3,513,590	(3,513,590)
Benefit payments, including refunds of employee contributions	(1,539,195)	(1,539,195)	-
Administrative expense	-	(16,261)	16,261
Other changes	-	113	(113)
Net changes	1,793,033	3,082,637	(1,289,604)
Balance at September 30, 2022	$ 31,883,701	$ 30,401,852	$ 1,481,849

Sensitivity of the Net Pension Liability/(Asset) to Changes in the Discount Rate

The following presents the net pension liability/(asset) of the City calculated using the discount rate of 6.75%, as well as what the City's net pension liability/(asset) would be if it were calculated using a discount rate that is 1% point lower (5.75%) or 1% point higher (7.75%) than the current rate:

	1% Decrease in Discount Rate (5.75%)	Discount Rate (6.75%)	1% Increase in Discount Rate (7.75%)
City's net pension liability:			
Plan No. 1	$ 7,709,143	(144,884)	$ (6,520,200)
Plan No. 2	10,565,347	2,309,820	(4,380,507)
Plan No. 3	8,746,055	1,481,849	(3,099,313)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately-issued TMRS financial report. That report may be obtained on the Internet at www.tmrs.com.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City recognized pension expense of $523,513, $43,049 and $438,006 in Plan No. 1, Plan No. 2 and Plan No. 3, respectively.

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At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

SCHEDULE OF OUTFLOWS AND INFLOWS
PLAN NO. 1

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 3,218,080
Changes in actuarial assumptions	35,223	-
Differences between expected and actual experience	342,971	321,508
Contributions made after December 31, 2021 but before September 30, 2022	672,689	-
Total	$ 1,050,883	$ 3,539,588

SCHEDULE OF OUTFLOWS AND INFLOWS
PLAN NO. 2

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 3,498,691
Changes of assumptions	7,584	-
Differences between expected and actual experience	670,539	124,222
Contributions made after December 31, 2021 but before September 30, 2022	984,347	-
Total	$ 1,662,470	$ 3,622,913

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SCHEDULE OF OUTFLOWS AND INFLOWS
PLAN NO. 3

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 1,568,073
Changes of assumptions	12,752	-
Differences between expected and actual experience	418,405	266,718
Contributions made after December 31, 2021 but before September 30, 2022	615,170	-
Total	$ 1,046,327	$ 1,834,791

The amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended September 30:	Plan No. 1	Plan No. 2	Plan No. 3
2023	$ (675,230)	$ (358,677)	$ (225,937)
2024	(1,382,392)	(1,182,287)	(661,584)
2025	(588,745)	(737,503)	(256,209)
2026	(540,934)	(666,326)	(259,904)
2027	25,907	-	-
Thereafter	-	-	-
Total	$ (3,161,394)	$ (2,944,793)	$ (1,403,634)

Texarkana Firefighter's Relief and Retirement Fund (FRRF)

General Information about the Retirement Plan

Plan Description

The City contributes to the retirement plan for firefighters in the Texarkana Fire Department known as the Texarkana Firemen's Relief and Retirement fund (the Plan). The Plan is a single employer, contributory, defined benefit plan. The benefit provisions of the Plan are authorized by the Texas Local Fire Fighters' Retirement Act of 1937 (Act). The purpose of the Plan is to provide for the receipt, control, handling, management and dispersing of assets accumulated in the Plan, which has been established for the purpose of providing certain benefits upon retirement for participants/employees under the provisions of the Plan.

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The Plan is administered by a seven-member Board of Trustees. The City does not have access to nor can it utilize assets within the retirement plan trust. The Plan issues a stand-alone report pursuant to GASB Statement No. 67, which may be obtained in writing from the Texarkana Firemen's Relief and Retirement Fund at P.O. Box 6083, Longview, TX 75608. See that report for all information about the Plan fiduciary net position.

Benefits Provided

The Plan provides service retirement, death, disability, and termination benefits. The benefits fully vest after 20 years of credited service. Members may retire at attainment of age 50 and completion of 20 years of service. The Plan provides a monthly normal service retirement benefit, payable in a joint and two-thirds to surviving spouse form of annuity equal to 3.09% of the member's highest 36-month average salary, multiplied by years of credited service as of date of termination. The Plan provides an optional form of retirement benefit, payable in a joint and 100% to surviving spouse form of annuity, which allows members to adjust the amount and longevity of the monthly benefit.

A retiring member eligible for normal service retirement with certain minimum combinations of years of service and age has the option to elect the Retroactive Deferred Retirement Option Plan (RETRO DROP) which will provide a lump sum benefit and a reduced monthly benefit.

The benefit provisions of the Plan are authorized by the Act. The Act provides the authority and procedure to amend benefit provisions. There is no provision for automatic postretirement benefit increases. The Plan has the authority to provide for ad hoc postretirement benefit increases. Effective, October 1, 2014, the Plan was amended for a $19 increase in monthly benefits and a minimum monthly benefit of $1,022 for retired, disabled, vested terminated members, and surviving spouses.

Members Covered by the Fund

The membership consisted of the following as of December 31, 2021:

Retirees and beneficiaries currently receiving benefits	74
Active employees	79
Total	153

Funding Policy

The contribution provisions of the Plan are authorized by the Act. The Act provides the authority and procedures to change the amount of contributions determined as a percentage of pay by each member and a percentage of payroll by the City.

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While the contribution requirements are not actuarially determined, state law requires that each plan benefits adopted by the Plan must be approved by an eligible actuary. The actuary certifies that the contribution commitment by the members and the City provides an adequate financing arrangement. Using the entry age actuarial cost method, the plan's normal cost contribution rate is determined as a percentage of payroll.

The funding policy of the Texarkana Firemen's Relief and Retirement Fund requires contributions by the members at the rate elected by the members according to the Act. The City's contribution rate is determined annually by the City. Contributions for the year ended December 31, 2021 were as follows:

	Amount	Percentage
Employer	$ 886,599	19.5%
Members	613,799	13.5%

The costs of administering the plan are paid from the use of investment earnings.

Net Pension Liability

The Plan's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by a special study based on the actuarial valuation as of December 31, 2021. The components of the net pension liability of the employer on December 31, 2021 were as follows:

Total pension liability	$ 47,593,987
Plan fiduciary net position	(43,910,070)
City's net pension liability	$ 3,683,917
Plan fiduciary net position as a percentage of the total pension liability	92.3%

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Actuarial Assumptions

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Investment return	7.5%, net of pension plan investment expense, including inflation
Administrative expense	0.90% of payroll
Salary increases	2.9%, plus promotion, step and longevity increases that vary by service
Total payroll growth	2.9% per annum

Mortality rates were based on the RP-2014 Blue Collar Mortality Tables adjusted backward to 2006 with Scale MP-2014 and projected generationally with Scale MP-2017.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocations as of December 31, 2021, (see the discussion of the pension plan's investment policy) are summarized in the following table:

Asset Class	Long-term Expected Real Rate of Return
Equities	
Large/all cap domestic	5.80%
Small/mid cap domestic	6.30%
International developed	6.30%
Emerging markets	7.80%
Fixed income	
Domestic core	1.30%
Domestic high yield	2.80%
Global	0.00%
Cash	0.00%

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Discount Rate

The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that the City contribution would equal to 19.50% of payroll and that member contributions would equal 13.50% of compensation. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments as the discount rate to determine the total pension liability.

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the net pension liability of the City of Texarkana, calculated using the discount rate of 7.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
City's net pension liability	$ 8,907,381	$ 3,683,917	$ (711,460)

Plan Fiduciary Net Position

The Plan fiduciary net position reported above is the same as reported by the Fund. Detailed information about the Plan fiduciary net position is available in the Plan's separately issued audited financial statements, which are reported using the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America. Member and employer contributions are recognized when due. Benefits and refunds are recognized when due and payable in accordance with the terms of the Plan. Investment transactions are recorded as of the date a transaction in agreed upon and investment income, from interest and dividends, is recorded when earned or declared. All other expenses are recognized when incurred.

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Changes in the Net Pension Liability

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Amounts as of September 30, 2021	$ 46,019,024	$ 40,917,203	$ 5,101,821
Changes for the year:			
Service cost	947,550	-	947,550
Interest	3,452,600	-	3,452,600
Differences between expected and actual experience	(203,584)	-	(203,584)
Contributions by the City	-	886,599	(886,599)
Contributions by the members	-	613,799	(613,799)
Net investment income	-	4,626,713	(4,626,713)
Benefit payments	(3,075,261)	(3,075,261)	-
Administrative expenses	-	(58,983)	58,983
Assumption changes	453,658	-	453,658
Net changes	1,574,963	2,992,867	(1,417,904)
Amounts as of September 30, 2022	$ 47,593,987	$ 43,910,070	$ 3,683,917

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2022, the City's GASB 68 pension income was $215,121. Amounts recognized in the fiscal year represent changes between the current and prior measurement dates. The components of pension expense for the fiscal year ended September 30, 2022, are as follows:

Service cost	$ 947,550
Interest	3,452,600
Member contributions	(613,799)
Projected earnings on pension plan investments	(3,047,621)
Amortization of differences between projected and actual earnings on plan investments	(1,085,624)
Amortization of changes of assumptions	298,954
Amortization of differences between expected and actual experience	(226,164)
Pension plan adminstrative expenses	58,983
Total pension expense (income)	$ (215,121)

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At September 30, 2022, the City reported deferred outflows of resources related to the Fire Pension plan from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net difference between projected and actual earnings on pension plan investments	$ -	$ 3,636,521
Changes of assumptions	1,314,421	-
Differences between expected and actual experience	41,271	715,380
Contributions made after December 31, 2021 but before September 30, 2022	-	-
Total	$ 1,355,692	$ 4,351,901

The amount reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability for the year ending September 30, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30	Deferred Outflows (Inflows) of Resources
2023	$ (593,758)
2024	(1,518,157)
2025	(764,734)
2026	(197,644)
2027	34,398
Thereafter	43,686
Total	$ (2,996,209)

Note 14: Other Postemployment Health Care Benefits

Postemployment medical and dental benefits (OPEB) are provided to eligible retirees, their spouses and dependents through the City's self-insured health plan. The City and Texarkana Water Utilities both provide these postemployment benefits through single-employer defined benefit OPEB plans. Each plan has a separate actuarial valuation and are reported separately in the following disclosures. For each plan, no assets are accumulated in a trust that meet the criteria of GASB Statement No. 75.

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City OPEB Plan

Benefits Provided

Employees hired before January 1, 2010 are eligible to receive a lump sum payment for up to 720 sick leave hours upon retirement. Fire operations are eligible to receive a lump sum payment for up to 1,080 sick leave hours. These employees are also eligible to receive the dollar value of up to 720 sick leave hours, or up to 1,080 sick leave hours for Fire Operations, placed into an account for retiree health and /or dental coverage premium payments. The account balance can only be used to replace the premiums the participant would have paid for retiree medical and/or dental insurance coverage provided by the City. The participant must elect retiree insurance coverage immediately upon retirement and any election decision shall not be deferred for any reason. All age and tenure requirements must comply with pension guidelines of the Texas Municipal Retirement System or the Texarkana Firemen's Relief and Retirement Fund at the time of retirement to qualify for this program.

Employees hired on or after January 1, 2010 are eligible to receive a lump sum payment for up to 720 sick leave hours. Fire operations are eligible to receive a lump sum payment for up to 1,080 sick leave hours. These employees have the option to receive a lump sum payment for sick leave hours or to have the dollar value of sick leave hours deposited in an account for use by the retiree to purchase retiree health and/or dental coverage provided by the City, but not both. The participant must elect retiree insurance coverage immediately upon retirement and any election decision shall not be deferred for any reason. All age and tenure requirements must comply with pension guidelines at the time of retirement to qualify for this program.

At the October 1, 2021 valuation date, the following employees were covered by the benefit terms:

	9/30/2022
Inactive employees or benficiaries currently receiving benefit payments	11
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	309
Total	320

Contributions

Benefit levels and contribution rates are approved annually by City management and the City Council as part of the budget process. The City does not make advance funding contributions, but instead operates under a pay-as-you-go method. Therefore, the plan is not accounted for as a trust fund and does not issue a separate financial report.

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Total OPEB Liability and Actuarial Assumptions

The City's Total OPEB Liability was measured as of September 30, 2022 and was determined by an actuarial valuation as of October 1, 2021, using the following actuarial assumptions:

Inflation	2.50% per annum
Salary inflation	3.00% per annum
Discount rate	4.77% per annum, which includes inflation (prior year was 2.43%)
Healthcare cost trend rates	7.10% initial medical trend rate for retirees decreasing to an ultimate rate of 4.16% in the year 2041

Mortality rates were updated and are based upon the RP-2014h sex distinct mortality improvement table with generational mortality improvement scale MP-2021

	Total OPEB Liabiity
Balance at 9/30/2021	$ 16,991,566
Changes for the year:	
Service cost	1,038,212
Interest	445,696
Difference in expected and actual experience	432,421
Change is assumptions	(4,487,593)
Benefit payments	(241,648)
Net changes	(2,812,912)
Balance at 9/30/2022	$ 14,178,654

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the City calculated using the discount rate of 4.77%, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.77%) or 1% higher (5.77%) than the current rate. This is also calculated using healthcare cost trend rates.

Discount Rate Sensitivity		
1% Decrease 3.77%	Discount Rate 4.77%	1% Increase 5.77%
$ 15,660,504	$ 14,178,654	$ 12,836,370

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Healthcare Cost Trend Rate		
1% Decrease 6.10%	Discount Rate 7.10%	1% Increase 8.10%
$ 12,328,701	$ 14,178,654	$ 16,372,128

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the City recognized the OPEB expense of $1,408,518.

At September 30, 2022, the City had deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 559,593	$ 1,314
Changes of assumptions	1,571,330	4,303,098
Total	$ 2,130,923	$ 4,304,412

The amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Year September 30	Deferred Outflows/(Inflows) of Resources
2023	$ (75,390)
2024	(75,391)
2025	(294,291)
2026	(325,940)
2027	(325,942)
Thereafter	(1,076,535)
	$ (2,173,489)

TWU OPEB Plan

Benefits Provided

In addition to the retirement benefits described above, eligible employees hired before January 1, 2010 receive upon retirement 1) a lump sum payment of their sick leave balance at retirement which is equal to their sick leave hours (limited to 720 hours for non-Civil Service) valued at the employee's current hourly pay rate, and 2) an additional amount equal to their sick leave balance used to pay future monthly healthcare contributions.

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Since the sick leave balance can only be used for healthcare, it is required to be included as another post-employment benefit (OPEB).

Upon retirement, eligible employees hired after January 1, 2010 may choose either a lump sum payment of up to 720 hours of sick leave at their current rate of pay or an equivalent amount to be used to pay future monthly healthcare contributions. Once retirees participating in postemployment health care benefits reach sufficient age to become Medicare eligible, they can no longer remain on the insurance, but if they enroll in Medicare, their Medicare supplement premiums can then be paid from any remaining sick leave buyout balance. Eligible employees who retire at Medicare eligible age cannot remain on the employer insurance, but their Medicare supplement premiums can be paid from their sick leave buyout balance.

Eligible employees who choose to remain on the employer insurance are allowed to continue any coverage they may have at retirement, which includes self, spouse, children, and family coverage options, but those coverage options cannot be added post retirement.

At the October 1, 2020, valuation date, the following employees were covered by the benefit terms:

Actives	131
Retirees	11
Total	142

Contributions

Benefit levels and contribution rates are approved annually by City management and the City Council as part of the budget process. The Utility does not make advance funding contributions, but instead operates under a pay-as-you-go method. Therefore, the plan is not accounted for as a trust fund and does not issue a separate financial report.

Total OPEB Liability

The Utility's Total OPEB Liability was measured as of September 30, 2022 and was determined by an actuarial valuation as of October 1, 2020.

Actuarial methods and assumptions

The actuarial cost method used for determining the benefit obligations is the Entry Age Normal Cost Method. Under this method, a projected retirement benefit at assumed retirement age is computed for each participant using anticipated future pay increases. The normal cost for each participant is computed as the level percentage of pay which, if paid from each participant's date of employment by the employer or any predecessor employer (thus, entry age) to his assumed retirement date, would accumulate with interest at the rate assumed in the valuation to an amount sufficient to fund his projected retirement benefit. The normal cost for the plan is the total of the individually computed normal costs for all participants including the costs for any death or disability benefits under the plan.

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The accrued liability at any point in time for an active participant is the theoretical fund that would have been accumulated on his behalf from his normal cost payments and the earnings thereon for all prior years if the plan had always been in effect. For persons receiving benefits or entitled to a deferred vested retirement income the accrued liability cost is equal to the present value of their future benefit payments. The accrued liability for the plan is the total of the individually computed accrued liability for all participants. The unfunded accrued liability for the plan is the excess of the accrued liability over the assets which have been accumulated for the plan.

It should be noted that the accrued liability as of any date is not the actuarially computed present value of accrued or accumulated benefits as of that date. The accrued liability is the portion of the ultimate cost assigned to prior years by the cost method being used.

Valuation Date	October 1, 2020
Measurement Date	September 30, 2022
Discount Rate for Valuing Liabilities	4.77% per annum
Mortality rates	Non-Annuitants: Sex distinct headcount weighted 2010 PUB mortality table for general employees with mortality improvement scale MP-2020 Annuitants: Sex distinct headcount weighted 2010 PUB mortality table for general retirees with mortality improvement scale MP-2020
Assumed Sick Leave Balance	Active participants accrued sick leaves at retirement was multiplied by their projected rate of pay at retirement to get the estimated balance of funds TWU would spend on behalf of eligible retirees for retiree healthcare premiums. Retirees use actual sick leave balance.
Disability rates	None
Payroll Increase	3.00%, per annum
Participation Rate Assumption	100% of those with an accrued balance at retirement are assumed to elect medical coverage and 25% of retirees are assumed ot cover their spouse.

	Texarkana, Texas Water Utilities
Balance as of 9/30/2021	$ 937,331
Changes for the year:	
Service cost	40,344
Interest on total OPEB liability	22,669
Difference between expected and actual experience	-
Effect of assumptions changes or inputs	(116,184)
Benefit payments	(80,477)
Balance as of 9/30/2022	$ 803,683

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Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the Utility calculated using the discount rate of 4.77%, as well as what the Utility's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.77%) or 1% higher (5.77%) than the current rate. This is also calculated using healthcare cost trend rates.

Discount Rate Sensitivity

1% Decrease 3.77%	Discount Rate 4.77%	1% Increase 5.77%
$ 859,879	$ 803,683	$ 766,087

Healthcare Cost Trend Rate

1% Decrease 6.80/4.00%	Discount Rate 7.80/5.00%	1% Increase 8.80/6.00%
$ 753,781	$ 803,683	$ 874,904

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2022, the Utility recognized the OPEB expense of $821,799.

At September 30, 2022, the Utility had deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ 9,398
Changes of assumptions	41,137	647,809
Total	$ 41,137	$ 657,207

The amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

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Measurement Year September 30	Deferred Outflows/(Inflows) of Resources
2023	$ (255,150)
2024	(255,151)
2025	(20,824)
2026	(34,533)
2027	(33,814)
Thereafter	(16,598)
	$ (616,070)

Note 15: Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The City's plan was amended effective January 1, 1997 to provide that all assets and income of the plan are held in trust for the exclusive benefit of the participants and their beneficiaries.

The City has delegated administrative and investment responsibilities to a third-party administrator, Mission Square, and as such, the plan assets do not meet the requirements for inclusion in the City's financial statements at September 30, 2022.

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Note 16: Classification of Governmental Fund Balances

The table below presents a summary of the September 30, 2022, governmental fund balances by fund type and specific purpose. With the exception of nonspendable fund balances, fund balance is presented based on specific purpose. For the general fund, special revenue funds, debt service fund and capital projects funds, the specific purpose of the fund balance is determined by the governmental function for which the funds are restricted, committed, assigned or unassigned.

	General	Debt Service	American Rescue Plan Grant	Other Governmental Funds	Total Governmental Funds
Fund Balances:					
Nonspendable for:					
Loans receivable	$ -	$ -	$ -	$ 2,081,499	$ 2,081,499
Restricted					
Court security and technology	-	-	-	472,580	472,580
Law enforcement	-	-	-	425,034	425,034
Health and welfare	5,180	-	-	1,831,817	1,836,997
Public safety radio	-	-	-	157,698	157,698
Debt service	-	84,604	-	-	84,604
Tourism	-	-	-	1,343,224	1,343,224
Capital improvements	-	-	-	3,774,210	3,774,210
Tax Increment Reinvestment Zone	-	-	-	1,917,816	1,917,816
Committed					
Economic development	-	-	-	2,115,732	2,115,732
Assigned					
Subsequent year's expenditures	7,352,241	-	-	-	7,352,241
Building maintenance	101,677	-	-	-	101,677
Personnel	576,398	-	-	-	576,398
Technology	331,148	-	-	-	331,148
Capital improvements	3,547,607	-	-	-	3,547,607
Insurance	257,964	-	-	-	257,964
Water projects	2,512,576	-	-	-	2,512,576
Grant matching	1,375,101	-	-	772,719	2,147,820
Unassigned					
General fund	20,978,636	-	-	-	20,978,636
Special revenue funds	-	-	-	(14)	(14)
Total Fund Balances (deficit)	$ 37,038,528	$ 84,604	$ -	$ 14,892,315	$ 52,015,447

Note 17: Tax Abatements

The City Council authorized Resolution 2016-121 and entered into a contract on February 27, 2017 to fund a rebate of an amount not to exceed 50% of the City's portion of the ad valorem tax paid by a real estate holding company for a term not to exceed five years beginning January 1, 2018 and ending December 31, 2023. The agreement has a potential to be renewed for an additional five-year period. No amount of ad valorem taxes were abated for the fiscal year ending September 30, 2022.

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The City Council authorized Resolution 2018-064 and entered into a contract on June 11, 2018, to fund a rebate not to exceed $615,000 of a portion of ad valorem taxes for property and a portion of the sales taxes paid by a local automobile dealership and collected by the City derived from the new business facilities to be constructed at the specified location for a term not to exceed 10 years. No amount of ad valorem taxes or sales taxes were abated for the fiscal year ending September 30, 2022.

The City Council entered into a contract on February 12, 2021 to fund a rebate not to exceed 75% of the City's portion of the paid ad valorem taxes for the development of a mini warehouse and a boat/RV storage facility located at Airline and Richmond Road in Texarkana, Bowie County, Texas with the potential for additional phases of development in the future. No amount of ad valorem taxes or sales taxes were abated for the fiscal year ending September 30, 2022.

Note 18: Contingent Liabilities

Litigation

The City is a party to several legal actions arising in the ordinary course of its business. In the opinion of the City's management, upon advice of the City Attorney, the City has adequate legal defense and/or insurance coverage regarding each of these actions and does not believe that they will materially affect the City's operations or financial position.

Note 19: Subsequent Pronouncements

The Governmental Accounting Standards Board recently issued the following statements not yet implemented by the City of Texarkana, Texas. The statements which might impact the City are as follows:

Statement No. 94, *Public-Private and Public-Public Partnerships (PPPs) and Availability Payment Arrangements*, is effective for the fiscal year ending September 30, 2023. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). This statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs).

Statement No. 96, *Subscription-Based Information Technology Arrangements* (SBITA), is effective for the fiscal year ending September 30, 2023. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement. No. 87, *Leases*, as amended.

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Note 20: Subsequent Events

In preparing these financial statements, management of the City of Texarkana, Texas has evaluated events and transactions for potential recognition or disclosure through July 13, 2023, the date the financial statements were available to be issued.

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Required Supplementary Information

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City of Texarkana, Texas
Required Supplementary Information
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TMRS PLAN #1 - Police Officers

SCHEDULE OF CHANGES IN NET PENSION LIABILITY/(ASSET) AND RELATED RATIOS LAST 10 YEARS

This pension schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

	Measurement Date 12/31/2014	Measurement Date 12/31/2015	Measurement Date 12/31/2016	Measurement Date 12/31/2017	Measurement Date 12/31/2018	Measurement Date 12/31/2019	Measurement Date 12/31/2020	Measurement Date 12/31/2021
1. Total Pension Liability								
a. Service cost	$ 968,730	$ 969,892	$ 940,760	$ 1,006,085	$ 1,047,904	$ 1,003,968	$ 998,633	$ 1,022,6
b. Interest	2,746,753	2,842,733	2,830,664	2,946,678	3,037,916	3,106,492	3,234,448	3,370,5
c. Changes of benefit provisions								
d. Difference between expected and actual experience	(647,060)	(710,991)	(333,866)	(668,606)	(682,086)	121,452	61,950	301,5
e. Changes of assumptions	-	(72,483)	-	-	-	74,948	-	
f. Benefit payments	(1,738,559)	(1,657,168)	(1,721,423)	(1,781,542)	(2,125,264)	(2,606,389)	(2,210,707)	(2,369,5
g. Net Change in Total Pension Liability	1,329,864	1,371,983	1,716,135	1,502,615	1,278,470	1,700,471	2,084,324	2,325,1
h. Total Pension Liability - Beginning	39,624,241	40,954,106	42,326,088	44,042,223	45,544,838	46,823,308	48,523,779	50,608,1
i. Total Pension Liability - Ending	$ 40,954,105	$ 42,326,089	$ 44,042,223	$ 45,544,838	$ 46,823,308	$ 48,523,779	$ 50,608,103	$ 52,933,2
2. Plan Fiduciary Net Position								
a. Contributions by the City	$ 988,531	$ 966,327	$ 905,636	$ 933,545	$ 961,461	$ 874,104	$ 830,758	$ 886,7
b. Contributions by the Employees	381,042	389,200	378,249	405,446	422,542	407,643	406,184	418,4
c. Net investment income	1,977,814	53,356	2,424,238	5,243,846	(1,276,203)	6,269,849	3,449,967	6,244,5
d. Benefit payments	(1,738,559)	(1,657,168)	(1,721,423)	(1,781,542)	(2,125,264)	(2,606,389)	(2,210,707)	(2,369,5
e. Administrative Expenses	(20,649)	(32,500)	(27,384)	(27,176)	(24,667)	(35,436)	(22,335)	(28,9
f. Other	(1,698)	(1,605)	(1,475)	(1,378)	(1,289)	(1,064)	(871)	1
g. Net Change in Plan Fiduciary Net Position	1,586,481	(282,390)	1,957,841	4,772,741	(2,043,420)	4,908,707	2,452,996	5,151,3
h. Plan Fiduciary Net Position - Beginning	34,573,828	36,160,309	35,877,919	37,835,760	42,608,502	40,565,082	45,473,789	47,926,7
i. Plan Fiduciary Net Positon - ending	$ 36,160,309	35,877,919	37,835,760	42,608,501	40,565,082	45,473,789	47,926,785	53,078,1
3. City's Net Pension Liability/(Asset) - Ending [Item 1(i)-2(i)]	$ 4,793,796	$ 6,448,169	$ 6,206,463	$ 2,936,336	$ 6,258,226	$ 3,049,990	$ 2,681,318	$ (144,8
4. Plan Fiduciary Net Positon as a Percentage of the Total Pension Liability	88.30%	84.80%	85.90%	93.55%	86.63%	93.71%	94.70%	100.2
5. Covered Payroll for Year (Estimated)	$ 5,443,456	$ 5,554,938	$ 5,403,560	$ 5,792,085	$ 6,036,315	$ 5,823,478	$ 5,802,625	$ 5,963,0
6. City's Net Pension Liability/(Asset) as a Percentage of Covered	88.10%	116.10%	114.86%	50.70%	103.68%	52.37%	46.21%	-2.4

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City of Texarkana, Texas
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TMRS PLAN #2 - Other City Employees

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 YEARS

This pension schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

	Measurement Date 12/31/2014	Measurement Date 12/31/2015	Measurement Date 12/31/2016	Measurement Date 12/31/2017	Measurement Date 12/31/2018	Measurement Date 12/31/2019	Measurement Date 12/31/2020	Measurement Date 12/31/2021
1. Total Pension Liability								
a. Service cost	$ 1,199,684	$ 1,300,193	$ 1,297,239	$ 1,361,395	$ 1,367,147	$ 1,355,020	$ 1,345,152	$ 1,290,355
b. Interest	3,070,141	3,180,026	3,199,561	3,310,801	3,461,015	3,559,680	3,684,724	3,775,681
c. Changes of benefit provisions						-	-	-
d. Difference between expected and actual experience	(470,023)	(507,874)	106,689	327,831	(702,934)	(404,645)	(381,801)	1,027,209
e. Changes of assumptions		238,953				461,978	-	-
f. Benefit payments	(2,135,093)	(2,277,497)	(2,610,374)	(2,443,517)	(2,913,332)	(2,717,867)	(2,923,425)	(3,176,563)
g. Net Change in Total Pension Liability	1,664,709	1,933,801	1,993,115	2,556,510	1,211,896	2,254,166	1,724,650	2,916,682
h. Total Pension Liability - Beginning	44,326,864	45,991,573	47,925,374	49,918,489	52,474,999	53,686,895	55,941,061	57,665,711
i. Total Pension Liability - Ending	$ 45,991,573	$ 47,925,374	$ 49,918,489	$ 52,474,999	$ 53,686,895	$ 55,941,061	$ 57,665,711	$ 60,582,393
2. Plan Fiduciary Net Position								
a. Contributions by the City	$ 1,182,575	$ 1,248,098	$ 1,191,057	$ 1,286,363	$ 1,326,274	$ 1,321,229	$ 1,299,226	$ 1,223,299
b. Contributions by the Employees	526,260	551,597	538,593	569,621	576,359	576,955	584,485	558,064
c. Net investment income	2,202,368	59,293	2,695,784	5,722,307	(1,386,764)	6,799,718	3,768,811	6,798,069
d. Benefit payments	(2,135,093)	(2,277,497)	(2,610,374)	(2,443,517)	(2,913,332)	(2,717,867)	(2,923,425)	(3,176,563)
e. Administrative Expenses	(22,995)	(36,119)	(30,454)	(29,664)	(26,813)	(38,454)	(24,410)	(31,484)
f. Other	(1,891)	(1,784)	(1,641)	(1,504)	(1,401)	(1,156)	(952)	215
g. Net Change in Plan Fiduciary Net Position	1,751,224	(456,412)	1,782,965	5,103,606	(2,425,677)	5,940,425	2,703,736	5,371,600
h. Plan Fiduciary Net Position - Beginning	38,501,107	40,252,331	39,795,919	41,578,884	46,682,490	44,256,813	50,197,238	52,900,974
i. Plan Fiduciary Net Positon - ending	$ 40,252,331	$ 39,795,919	$ 41,578,884	$ 46,682,490	$ 44,256,813	$ 50,197,238	$ 52,900,974	$ 58,272,574
3. City's Net Pension Liability - Ending [Item 1(i)-2(i)]	$ 5,739,242	$ 8,129,455	$ 8,339,605	$ 5,792,509	$ 9,430,082	$ 5,743,823	$ 4,764,737	$ 2,309,820
4. Plan Fiduciary Net Positon as a Percentage of the Total Pension Liability	87.50%	83.00%	83.30%	88.96%	82.41%	89.74%	89.74%	89.74%
5. Covered Payroll for Year (Estimated)	$ 7,517,730	$ 7,879,692	$ 7,694,181	$ 8,137,195	$ 8,269,165	$ 8,166,656	$ 8,349,787	$ 7,965,153
6. City's Net Pension Liability as a Percentage of Covered Payroll	76.30%	103.20%	108.40%	71.19%	114.04%	70.33%	57.06%	29.00%

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City of Texarkana, Texas
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TMRS PLAN #3 - Water Utilities

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST 10 YEARS

	Measurement Date 12/31/2014	Measurement Date 12/31/2015	Measurement Date 12/31/2016	Measurement Date 12/31/2017	Measurement Date 12/31/2018	Measurement Date 12/31/2019	Measurement Date 12/31/2020	Measurement Date 12/31/2021
1. Total Pension Liability								
a. Service cost	$ 641,973	$ 663,135	$ 675,932	$ 703,862	$ 723,455	$ 760,242	$ 824,764	$ 813,411
b. Interest	1,594,823	1,643,709	1,638,155	1,726,802	1,764,601	1,834,003	1,925,847	1,980,307
c. Changes of benefit provisions								
d. Difference between expected and actual experience	(635,746)	(497,533)	(42,992)	(405,743)	44,324	(202,779)	(25,304)	538,510
e. Changes of assumptions		100,711				38,426	-	-
f. Benefit payments	(1,029,300)	(948,775)	(1,234,149)	(1,163,480)	(1,430,008)	(1,261,115)	(1,329,520)	(1,539,195)
g. Net Change in Total Pension Liability	571,750	961,247	1,036,946	861,441	1,102,372	1,168,777	1,395,787	1,793,033
h. Total Pension Liability - Beginning	22,976,845	23,548,595	24,509,842	25,546,789	26,408,230	27,510,602	28,679,379	30,075,166
i. Total Pension Liability - Ending	$ 23,548,595	$ 24,509,842	$ 25,546,788	$ 26,408,230	$ 27,510,602	$ 28,679,379	$ 30,075,166	$ 31,868,199
2. Plan Fiduciary Net Position								
a. Contributions by the City	$ 767,302	$ 713,523	$ 653,633	$ 695,700	$ 732,237	$ 745,398	$ 800,885	$ 784,255
b. Contributions by the Employees	303,453	298,901	289,036	300,612	307,479	324,691	348,163	340,135
c. Net investment income	1,059,822	29,037	1,332,902	2,901,396	(703,751)	3,437,613	1,945,577	3,513,590
d. Benefit payments	(1,029,300)	(948,775)	(1,234,149)	(1,163,480)	(1,430,008)	(1,261,115)	(1,329,520)	(1,539,195)
e. Administrative Expenses	(11,065)	(17,687)	(15,053)	(15,035)	(13,600)	(19,425)	(12,594)	(16,261)
f. Other	(910)	(872)	(811)	(759)	(710)	(584)	(491)	112
g. Net Change in Plan Fiduciary Net Position	1,089,302	74,127	1,025,558	2,718,434	(1,108,353)	3,226,578	1,752,020	3,082,636
h. Plan Fiduciary Net Position - Beginning	18,526,049	19,615,352	19,689,579	20,715,035	23,433,469	22,325,116	25,551,694	27,303,714
i. Plan Fiduciary Net Positon - ending	$ 19,615,351	$ 19,689,479	$ 20,715,137	$ 23,433,469	$ 22,325,116	$ 25,551,694	$ 27,303,714	$ 30,386,350
3. City's Net Pension Liability - Ending [Item 1(i)-2(i)]	$ 3,933,244	4,820,363	4,831,751	2,974,761	5,185,486	3,127,685	2,771,452	1,481,849
4. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.30%	80.30%	81.10%	88.74%	81.15%	89.09%	90.78%	95.35%
5. Covered Payroll for Year (Estimated)	$ 4,277,720	4,137,776	4,233,369	4,403,205	4,392,555	4,669,104	4,968,278	4,889,393
6. City's Net Pension Liability as a Percentage of Covered Payroll	91.90%	116.50%	114.10%	67.56%	118.05%	66.99%	55.78%	30.31%

This pension schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

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TMRS PLAN #1 - Police Officers

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contributions	$ 937,617	$ 898,144	$ 941,738	$ 953,099	$ 907,249	$ 874,104	$ 874,187	$ 866,747
Contributions in relation to the actuarially determined contributions	937,617	898,144	941,738	953,099	907,249	874,104	874,187	866,747
Contribution deficiency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 5,337,623	$ 5,303,689	$ 5,778,874	$ 5,969,529	$ 5,941,868	$ 5,823,478	$ 5,802,625	$ 5,963,016
Contributions as a percentage of covered payroll	17.57%	16.93%	16.30%	15.97%	15.27%	15.01%	15.07%	14.54%

This pension schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	23 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	There were no benefit changes during the year.

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TMRS PLAN #2 - Other City Employees

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contributions	$ 1,212,706	$ 1,178,109	$ 1,279,683	$ 1,403,756	$ 1,385,213	$ 1,393,102	$ 1,351,764	$ 1,301,7
Contributions in relation to the actuarially determined contributions	1,212,589	1,177,930	1,276,730	1,403,595	1,385,213	1,393,102	1,351,764	1,301,7
Contribution deficiency	$ 117	$ 179	$ 2,953	$ 161	$ -	$ -	$ -	$
Covered payroll	$ 7,675,943	$ 7,566,064	$ 8,134,762	$ 8,743,195	$ 8,630,034	$ 8,690,585	$ 8,850,739	$ 7,965,1
Contributions as a percentage of covered payroll	15.80%	15.57%	15.69%	16.05%	16.05%	16.03%	15.27%	16.3

This pension schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.50%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 pursuant to an experience study of the period 2014-2018
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	There were no benefit changes during the year.

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TMRS PLAN #3 - Water Utilities

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS

	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contributions	$ 726,542	$ 665,287	$ 681,500	$ 728,386	$ 734,057	$ 788,036	$ 788,169	$ 784,255
Contributions in relation to the actuarially determined contributions	726,542	665,287	681,500	728,386	734,057	788,036	788,169	784,255
Contribution deficiency	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Covered payroll	$ 4,277,720	$ 4,137,776	$ 4,233,369	$ 4,403,205	$ 4,522,761	$ 4,594,969	$ 4,727,456	$ 4,859,078
Contributions as a percentage of covered payroll	16.98%	16.08%	16.10%	16.54%	16.23%	17.15%	16.67%	16.14%

This pension schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

NOTES TO SCHEDULE OF CONTRIBUTIONS

Valuation Date:

Notes	Actuarially determined contribution rates are calculated as of December 31 and become effective in January 13 months later.

Methods and Assumptions Used to Determine Contribution Rates:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	24 years
Asset Valuation Method	10 Year smoothed market; 12% soft corridor
Inflation	2.5%
Salary Increases	3.50% to 11.50% including inflation
Investment Rate of Return	6.75%
Retirement Age	Experience-based table of rates that are specific to the City's plan of benefits. Last updated for the 2019 valuation pursuant to an experience study of the period 2014-2018
Mortality	Post retirement: 2019 Municipal Retirees of Texas Mortality Tables. The rates are projected on a fully generational basis with scale UMP. Pre-retirement: PUB(10) mortality tables, with the Public Safety table used for males and the General Employee table used for females. The rates are projected on a fully generational basis with scale UMP.

Other Information:

Notes	There were no benefit changes during the year.

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TEXARKANA FIREFIGHTER'S RELIEF AND RETIREMENT
SCHEDULE OF CHANGES IN THE CITY'S NET PENSION LIABILITY AND RELATED RATIOS FOR THE LAST 10 FISCAL YEARS[1]

	Fiscal Year Ending 9/30/2016	Fiscal Year Ending 9/30/2017	Fiscal Year Ending 9/30/2018	Fiscal Year Ending 9/30/2019	Fiscal Year Ending 9/30/2020	Fiscal Year Ending 9/30/2021	Fiscal Year Ending 9/30/2022
1. Total Pension Liability							
a. Service cost	$ 905,833	$ 843,503	$ 944,560	$ 961,601	$ 992,853	$ 919,951	$ 947,550
b. Interest	2,879,964	2,901,750	2,974,938	3,129,584	3,236,869	3,340,094	3,452,600
d. Differences between expected and actual experience	(827,723)	-	140,001	-	(950,811)	-	(203,584)
e. Changes of assumptions	(51,030)	-	109,232	-	1,569,361	-	453,658
f. Benefit payments	(2,545,333)	(2,581,866)	(2,386,385)	(2,829,940)	(2,646,298)	(2,539,341)	(3,075,261)
g. Net Change in Total Pension Liability	361,711	1,163,387	1,782,346	1,261,245	2,201,974	1,720,704	1,574,963
h. Total Pension Liability - Beginning	37,527,657	37,889,368	39,052,755	40,835,101	42,096,346	44,298,320	46,019,024
i. Total Pension Liability - Ending	$ 37,889,368	$ 39,052,755	$ 40,835,101	$ 42,096,346	$ 44,298,320	$ 46,019,024	$ 47,593,987
2. Plan Fiduciary Net Position							
a. Contributions by the City	$ 795,780	$ 830,234	$ 850,654	$ 838,370	$ 852,163	$ 893,720	$ 886,599
b. Contributions by the firefighters	550,925	574,778	571,029	581,331	589,959	618,424	613,799
c. Net investment income	(1,001,621)	2,020,384	4,088,103	(1,980,962)	6,308,211	5,603,285	4,626,713
d. Benefit payments	(2,545,333)	(2,581,866)	(2,386,385)	(2,829,940)	(2,646,298)	(2,539,341)	(3,075,261)
e. Administrative Expenses	(24,699)	(85,879)	(81,576)	(72,289)	(57,061)	(61,374)	(58,983)
g. Net Change in Plan Fiduciary Net Position	(2,224,948)	757,651	3,041,825	(3,463,490)	5,046,974	4,514,714	2,992,867
h. Plan Fiduciary Net Position - Beginning	33,244,477	31,019,529	31,777,180	34,819,005	31,355,515	36,402,489	40,917,203
i. Plan Fiduciary Net Position - Ending	$ 31,019,529	$ 31,777,180	$ 34,819,005	$ 31,355,515	$ 36,402,489	$ 40,917,203	$ 43,910,070
3. City's Net Pension Liability - Ending [Item 1(i)-2(i)]	$ 6,869,839	$ 7,275,575	$ 6,016,096	$ 10,740,831	$ 7,895,831	$ 5,101,821	$ 3,683,917
4. Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	81.9%	81.4%	85.3%	74.5%	82.2%	88.9%	92.3%
5. Covered Payroll for Year (Estimated)	$ 4,080,926	$ 4,257,615	$ 4,229,844	$ 4,306,156	$ 4,370,156	$ 4,580,919	$ 4,546,659
6. City's Net Pension Liability as a Percentage of Covered Payroll	168.3%	170.9%	142.2%	249.4%	180.7%	111.4%	81.0%

Notes to schedule:

[1] The measurement date is December 31, nine months prior to the fiscal year end. This schedule is presented to illustrate the requirement to show information for 10 years. However, until a full 10-year trend is compiled, only available information is shown. Amounts recognized in the fiscal year represent changes between the current and prior measurement dates.

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TEXARKANA FIREFIGHTER'S RELIEF AND RETIREMENT

SCHEDULE OF CITY CONTRIBUTIONS FOR LAST 10 FISCAL YEARS[1]

[1] A schedule of City contributions is not required because the City contributions to the Fund are neither actuarially determined not statutorily nor contractually established.

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CITY OF TEXARKANA, TEXAS RETIREE MEDICAL PLAN

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE LAST 10 FISCAL YEARS

	2018	2019	2020	2021	2022
Total OPEB Liability - beginning of year	$ 10,224,149	$ 12,366,359	$ 13,376,374	$ 16,475,274	$ 16,991,566
Changes for the year:					
Service cost	361,392	572,787	721,750	927,854	1,038,212
Interest on total OPEB liability	419,812	480,257	513,554	369,441	445,696
Difference between expected and actual experience	(4,599)	-	289,960	-	432,421
Effect of assumptions changes or inputs	1,536,912	221,537	1,659,630	(501,940)	(4,487,593)
Benefits payments	(171,307)	(264,566)	(85,994)	(279,063)	(241,648)
Net Changes	2,142,210	1,010,015	3,098,900	516,292	(2,812,912)
Total OPEB Liability - end of year	$ 12,366,359	$ 13,376,374	$ 16,475,274	$ 16,991,566	$ 14,178,654
Covered -employee payroll	$ 17,243,844	$ 17,473,647	$ 18,458,299	$ 19,302,330	$ 19,480,132
Total OPEB liability as a percentage of covered-employee payroll	71.71%	76.55%	89.26%	88.03%	72.79%

This OPEB schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

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TEXARKANA WATER UTILITIES RETIREE MEDICAL PLAN

SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS FOR THE LAST 10 FISCAL YEARS

	2018	2019	2020	2021	2022
Total OPEB Liability - beginning of year	$ 2,164,869	$ 2,212,450	$ 943,329	$ 1,050,916	$ 937,331
Changes for the year:					
Service cost	100,757	102,288	42,244	44,722	40,344
Interest on total OPEB liability	82,050	96,950	34,966	23,292	22,669
Difference between expected and actual experience	(112,029)	(20,023)	-	(4,461)	-
Effect of assumptions changes or inputs	-	(1,421,045)	84,329	(124,167)	(116,184)
Benefit payments	(23,197)	(27,291)	(53,952)	(52,971)	(80,477)
Total OPEB Liability - end of year	$ 2,212,450	$ 943,329	$ 1,050,916	$ 937,331	$ 803,683
Covered -employee payroll	$ 3,074,789	$ 3,404,967	$ 4,056,515	$ 3,952,537	$ 4,323,935
Total OPEB liability as a percentage of covered-employee payroll	71.95%	27.70%	25.91%	23.71%	18.59%

This OPEB schedule is intended to present information for 10 years. Additional information will be displayed as it becomes available.

No amounts are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.

Assumption changes were as follows: The discount rate changed from 2.43% to 4.77% for 2022.

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Nonmajor Governmental Funds

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Housing and Community Development Fund – This fund was established to account for the receipts and disbursements of Department of Housing and Urban Development Community Development Block Grant Funds.

HOME Fund – This fund was established to account for the repayment of loans originally funded through the HOME Program.

Theatre Fund – This fund was established to account to the operations of the Perot Theatre.

Hotel/Motel Tax Fund – This fund was established to account for the collection and distribution of hotel/motel taxes.

Housing Fund – This fund was established to account for the repayment of loans which are funded with non-federal, local funds under the Home Ownership Assistance Program guidelines.

Economic Development – This fund was established to account for additional franchise tax revenue restricted for economic development activity.

Law Enforcement Block Grant – This fund was established to account for the activity related to the Law Enforcement Block Grant, Weed and Seed Grant and Asset Forfeiture Program.

Law Enforcement Programs Fund – This fund was established to account for the activity related to the Tobacco Compliance Grant and the Law Enforcement Officer Standards and Education (LEOSE) allocations.

Donations Fund – This fund includes grant awards and donations given for community projects through the Texarkana, Texas Planning & Community Development Department. Programs funded from these grant awards and donations include: Texarkana, Texas Farmers Market, Believe in Beverly Campaign, City-Wide Cleanups and the Texarkana Arts & Historic District.

Defense Economic Adjustment Assistance Grant (DEAAG) Fund – This fund was established to account for the Defense Economic Adjustment Assistance Grant funds that are awarded by the Texas Military Preparedness Commission (TMPC) to support the U.S. Army as an instrumental part of the military community in Texas.

TIRZ #1 Fund - This fund was created to help finance the cost of public improvements needed to promote developing or redeveloping a specific geographic area that would otherwise not attract significant private investment “but for” the Zone and has been designated as a major fund.

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Public Safety Radio Fund – The City has purchased a P25 public safety communications system, which is linked to what will eventually be a statewide communications network. The local system will provide communications capabilities for law enforcement, fire fighters and public works for both sides of the City as well as numerous agencies with Bowie County. The system allows for interoperability between the various agencies in times of critical events. Ongoing maintenance and upgrades of the system are crucial. To fund this ongoing cost, a monthly fee will be assessed for each radio operating on the system and placed into this account. The funds that are collected via the fees will be used for system maintenance.

TIFMAS Grant Fund – The Fire Department is a participant in the Texas Intrastate Mutual Aid System (TIFMAS) which is a system made up of departments that are willing to share resources on a statewide level when a jurisdiction's response capability is overwhelmed. When incidents occur, resources are requested to deploy from various divisions across the state. The participants of TIFMAS then deploy with city-owned equipment. All costs associated with deployments are reimbursed by the State of Texas. This program captures 50% of the reimbursement for the use of city-owned vehicles during TIFMAS deployments. The funds are then used by the Fire Department to purchase needed equipment that could not be acquired within the normal operating budget.

CDBG Revolving Loans Fund – This fund was established to account for funds related to the Community Development Block Grant (CDBG) Revolving Loan grant. This program enables the City to make loans to small businesses, microenterprises, minority and women-owned businesses and consumer cooperatives that are located in an area designated for redevelopment. Loan funds may be used for projects designed to create or retain permanent jobs.

Department of Justice COVID-19 Grant Fund – This fund was established to account Supplemental funding from the Department of Justice to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus.

NEA Grant Fund – This fund was established to account for the activity related to the National Endowment for the Arts awarded to the City of Texarkana, Texas to support the Texarkana Perot Theatre Restoration and Art Park Project.

COC Homeless Assistance Grant Fund – This fund was established by the City of Texarkana, Texas in the partnership with the Texarkana Friendship Center, Inc. and the Randy Sam's Outreach Shelter to administer a comprehensive rapid-rehousing program for the homeless. This program serves 50 homeless clients per year, as well as their immediate family members all of whom will be housed in scatter site housing.

CDBG 108 Loan Fund – The fund was established to account for funds designed to assist community and economic development projects that will benefit low/moderate income persons by providing affordable housing in the downtown area.

EPA Revolving Loan Fund – This fund was established to account for fund related to the EPA Revolving Loan grant. This program enables the City to make sub grants and loans to developers seeking to redevelop contaminated properties in targeted areas of the community. Loan and grant funds may be used for clean-up activities at approved redevelopment sites.

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NRDA Grant Fund – This fund was established to account for funds related to the Natural Resources Damage Assessment grant. These funds are used to restore natural resources injured, lost, or destroyed due to releases of hazardous substances at, or from, the former Kerr-McGee Chemical Corporation wood treating facility in Texarkana.

Farmers Market Fund – This fund was established to account for funds related to the USDA Farmers Market Promotion Program. These funds are used to promote growth and expansion of the Farmers Market with cultural foods and events, an expanded mobile market and online ordering system, and advertising for all market activities.

Trail Grant Fund – This fund was established to account for funds related to the renovation and expansion of the Spring Lake Park trail and provide a unique "Walk Through History" guided trail.

Narcotics Division Operations Fund – This fund was established to account for assets legally seized and judiciously forfeited as gains of illegal and unlawful activities.

Court Security Fund – This fund was established to account for the security fee authorized under the Texas Code of Criminal Procedure Article 102.017 collected from defendants convicted of a misdemeanor offense as a cost of court.

Conservation Revolving Loan Fund – This fund was established with funds provided by the Department of Energy under the Energy Efficiency and Conservation Block Grant Program as an investment source for energy efficiency and conservation projects.

Court Technology Fund – This fund was established to account for the technology fee authorized under the Texas Code of Criminal Procedure Article 102.017 collected from defendants convicted of a misdemeanor offense as a cost of court.

Federal Asset Forfeiture Fund – This fund was established to collect the City's portion of case settlements worked jointly with federal authorities.

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Capital Project Funds

Capital Projects Funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

2005 Bond Fund – This fund was established to account for bond proceeds used for improving streets and parks, as well as fire-fighting facilities and purchase of three fire trucks.

2017 Bond Fund – This fund was established to accumulate bond proceeds and allocate project expenditures as presented in the bond issuance.

2019 TIRZ Bond Fund – This fund was established to account for individual projects associated with the issuance of 2019 bonded debt.

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City of Texarkana, Texas
Combining Balance Sheet – Nonmajor Governmental Funds
September 30, 2022

	Special Revenue Funds						
	Housing and Community Development	HOME	Theatre	Hotel/ Motel Tax	Housing	Economic Development	Law Enforcement Block Grant
ASSETS							
Cash	$ 196,666	$ 70,326	$ 804,408	$ 1,347,225	$ 26,440	$ 2,086,387	$ 1,158
Investments - certificates of deposit	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectible):							
Property taxes	-	-	-	-	-	-	-
Other taxes	-	-	-	200,046	-	-	-
Accounts	-	-	-	-	-	36,265	-
Other government agencies	142,110	-	-	-	-	-	-
Accrued interest	-	-	-	-	105,579	4,574	-
Loans	47,974	1,803	-	-	440,000	173,169	-
Due from other funds	1,430,368	-	-	3,500	-	-	-
TOTAL ASSETS	$ 1,817,118	$ 72,129	$ 804,408	$ 1,550,771	$ 572,019	$ 2,300,395	$ 1,158
LIABILITIES AND FUND BALANCES							
Accounts payable	$ 13,058	$ 319	$ 52,290	$ 207,547	$ -	$ 6,920	$ 470
Contracts payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	305,579	-	-	-	-	-	-
Other liabilities and escrow deposits	-	-	-	-	-	-	-
TOTAL LIABILITIES	318,637	319	52,290	207,547	-	6,920	470
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - interest	-	-	-	-	105,580	4,574	-
TOTAL DEFERRED INFLOWS	-	-	-	-	105,580	4,574	-
FUND BALANCES							
Nonspendable	47,974	1,803	-	-	440,000	173,169	-
Restricted	1,450,507	70,007	-	1,343,224	26,439	-	688
Committed	-	-	-	-	-	2,115,732	-
Assigned	-	-	752,118	-	-	-	-
Unassigned	-	-	-	-	-	-	-
TOTAL FUND BALANCE	1,498,481	71,810	752,118	1,343,224	466,439	2,288,901	688
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,817,118	$ 72,129	$ 804,408	$ 1,550,771	$ 572,019	$ 2,300,395	$ 1,158

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City of Texarkana, Texas
Combining Balance Sheet – Nonmajor Governmental Funds (Continued)
September 30, 2022

	Special Revenue Funds						
	Law Enforcement Programs	Donations	TIRZ #1	Public Safety Radio	Rotary Splash Park	CDBG Revolving Loans	NEA Grant
	$ 74,628	$ 86,583	2,274,472	$ 157,563	$ 5	$ -	$ 3,563
	-	-	-	-	-	-	-
	-	-	36,915	-	-	-	-
	-	-	1,327	-	-	-	-
	-	-	-	135	-	-	-
	-	-	355,077	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	6,000	-	-	-	-	5,937
	$ 74,628	$ 92,583	$ 2,667,791	$ 157,698	$ 5	$ -	$ 9,500
	$ -	$ 429	-	$ -	$ -	$ -	$ -
	-	-	326,813	-	-	-	-
	-	-	-	-	-	-	-
	-	-	15,415	-	-	-	9,500
	-	-	17,749	-	-	-	-
	-	429	359,977	-	-	-	9,500
	-	-	389,998	-	-	-	-
	-	-	-	-	-	-	-
	-	-	389,998	-	-	-	-
	-	-	-	-	-	-	-
	74,628	92,154	1,917,816	157,698	5	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-		-	-	-	-
	74,628	92,154	1,917,816	157,698	5	-	-
	$ 74,628	$ 92,583	$ 2,667,791	$ 157,698	$ 5	$ -	$ 9,500

(continued)

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City of Texarkana, Texas

Combining Balance Sheet – Nonmajor Governmental Funds (Continued)

September 30, 2022

	Special Revenue Funds						
	COC Homeless Assistance Grant	CDBG 108 Loan	EPA Revolving Loan Grant	TIFMAS Grant	NRDA Grant	Farmers Market	Trail Grant
ASSETS							
Cash	$ 30,186	$ 20,601	$ 887	$ 69,132	$ -	$ 132,996	$ 54,650
Investments - certificates of deposit	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectible):							
Property taxes	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-
Accounts	-	-	-	-	101,565	500	-
Other government agencies	20,926	-	1,358	755,469	-	6,779	-
Accrued interest	-	61,291	45,380	-	-	-	-
Loans	-	1,429,000	1,418,553	-	-	-	-
Due from other funds	-	-	-	-	-	-	9,971
TOTAL ASSETS	$ 51,112	$ 1,510,892	$ 1,466,178	$ 824,601	$ 101,565	$ 140,275	$ 64,621
LIABILITIES AND FUND BALANCES							
Accounts payable	$ 4,794	$ -	$ -	3,684	$ -	$ 8,336	$ -
Contracts payable	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	44,725	1,429,000	2,259	666,022	101,565	120,912	64,621
Other liabilities and escrow deposits	-	-	-	-	-	-	-
TOTAL LIABILITIES	49,519	1,429,000	2,259	669,706	101,565	129,248	64,621
DEFERRED INFLOWS OF RESOURCES							
Unavailable revenue - property taxes	-	-	-	-	-	-	-
Unavailable revenue - interest	-	61,291	45,380	-	-	-	-
TOTAL DEFERRED INFLOWS	-	61,291	45,380	-	-	-	-
FUND BALANCES							
Nonspendable	-	-	1,418,553	-	-	-	-
Restricted	1,593	-	-	154,895	-	11,027	-
Committed	-	-	-	-	-	-	-
Assigned	-	20,601	-	-	-	-	-
Unassigned	-	-	(14)	-	-	-	-
TOTAL FUND BALANCE	1,593	20,601	1,418,539	154,895	-	11,027	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 51,112	$ 1,510,892	$ 1,466,178	$ 824,601	$ 101,565	$ 140,275	$ 64,621

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City of Texarkana, Texas

Combining Balance Sheet – Nonmajor Governmental Funds (Continued)

September 30, 2022

	Special Revenue Funds							
	Department of Justice COVID-19	Defense Economic Adjustment Assistance (DEAAG)	Narcotics Division Operations	Court Security	Conservation Revolving Loan	Court Technology	Federal Asset Forfeiture	TCA Grant
ASSETS								
Cash	$ 1,977	$ -	$ 182,946	$ 459,529	$ 36,358	$ 13,099	$ 135,365	$ 25,013
Investments - certificates of deposit	-	-	-	-	-	-	-	-
Receivables (net of allowance for uncollectible):								
Property taxes	-	-	-	-	-	-	-	-
Other taxes	-	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	-	-	-
Other government agencies	-	273,142	999	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Loans	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
TOTAL ASSETS	$ 1,977	$ 273,142	$ 183,945	$ 459,529	$ 36,358	$ 13,099	$ 135,365	$ 25,013
LIABILITIES AND FUND BALANCES								
Accounts payable	-	-	-	-	-	-	-	-
Contracts payable	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	48	-	-	-	-
Due to other funds	-	273,142	-	-	-	-	6,371	-
Other liabilities and escrow deposits	1,556		-	-	-	-	-	-
TOTAL LIABILITIES	1,556	273,142	-	48	-	-	6,371	-
DEFERRED INFLOWS OF RESOURCES								
Unavailable revenue - property taxes	-	-	-	-	-	-	-	-
Unavailable revenue - interest	-	-	-	-	-	-	-	-
TOTAL DEFERRED INFLOWS	-	-	-	-	-	-	-	-
FUND BALANCES								
Nonspendable	-	-	-	-	-	-	-	-
Restricted	421	-	183,945	459,481	36,358	13,099	128,994	25,013
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
TOTAL FUND BALANCE	421	-	183,945	459,481	36,358	13,099	128,994	25,013
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 1,977	$ 273,142	$ 183,945	$ 459,529	$ 36,358	$ 13,099	$ 135,365	$ 25,013

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City of Texarkana, Texas

Combining Balance Sheet – Nonmajor Governmental Funds (Continued)

September 30, 2022

Special Revenue Funds		Capital Project Funds				
Inclusive Playground at Spring Lake	Total Special Revenue	2005 Bond	2017 Bond	2019 TIRZ Bond	Total Capital Projects	Total Nonmajor Governmental Fund
$ 177	$ 8,292,340	$ -	$ 2,932,503	841,295	$ 3,773,798	$ 12,066,138
-	-	-	-	-	-	-
-	36,915	-	-	-	-	36,915
-	201,373	-	-	-	-	201,373
-	138,465	-	-	-	-	138,465
-	1,555,860	-	-	-	-	1,555,860
-	216,824	-	412	-	412	217,236
-	3,510,499	-	-	-	-	3,510,499
-	1,455,776	-	-	-	-	1,455,776
$ 177	$ 15,408,052	$ -	$ 2,932,915	$ 841,295	$ 3,774,210	$ 19,182,262
-	$ 297,847	$ -	$ -	$ -	$ -	$ 297,847
-	326,813	-	-	-	-	326,813
-	48	-	-	-	-	48
-	3,039,111	-	-	-	-	3,039,111
-	19,305	-	-	-	-	19,305
-	3,683,124	-	-	-	-	3,683,124
-	389,998	-	-	-	-	389,998
-	216,825	-	-	-	-	216,825
-	606,823	-	-	-	-	606,823
-	2,081,499	-	-	-	-	2,081,499
177	6,148,169	-	2,932,915	841,295	3,774,210	9,922,379
-	2,115,732	-	-	-	-	2,115,732
-	772,719	-	-	-	-	772,719
-	(14)	-	-	-	-	(14)
177	11,118,105	-	2,932,915	841,295	3,774,210	14,892,315
$ 177	$ 15,408,052	$ -	$ 2,932,915	$ 841,295	$ 3,774,210	$ 19,182,262

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City of Texarkana, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds

Year Ended September 30, 2022

	Special Revenue Funds					
	Housing and Community Development	HOME	Theatre	Hotel/ Motel Tax	Housing	Economic Development
REVENUES:						
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -
Taxes-other	-	-	-	1,828,022	-	-
Franchise receipts	-	-	-	-	-	357,872
Charges for services	-	-	62,233	-	-	-
Grants and entitlements	496,684	-	-	-	-	-
Interest and dividends	2,245	1,392	12,414	24,623	815	35,567
Intergovernmental	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenues	498,929	1,392	74,647	1,852,645	815	393,439
EXPENDITURES:						
Current:						
General government	-	-	-	-	-	220,995
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Parks and recreation	-	-	351,701	619,519	-	-
Health and welfare	162,884	-	-	-	-	-
Capital outlay	-	-	52,188	-	-	-
Debt service	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total expenditures	162,884	-	403,889	619,519	-	220,995
Excess (deficiency) of revenues over expenditures	336,045	1,392	(329,242)	1,233,126	815	172,444
OTHER FINANCING SOURCES (USES):						
Transfers in	221,402	-	325,000	-	-	-
Transfers out	-	-	(336)	(820,799)	-	-
Proceeds from issuance of debt	-	-	-	-	-	-
Certifcates of obligation bonds issued	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-
Total other financing sources (uses)	221,402	-	324,664	(820,799)	-	-
Net change in fund balance	557,447	1,392	(4,578)	412,327	815	172,444
Fund balance at beginning of year	941,034	70,418	756,696	930,897	465,624	2,116,457
Fund balance at end of year	$ 1,498,481	$ 71,810	$ 752,118	$ 1,343,224	$ 466,439	$ 2,288,901

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City of Texarkana, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balance – Nonmajor Governmental Funds (Continued)

Year Ended September 30, 2022

Special Revenue Funds							
Law Enforcement Block Grant	Law Enforcement Programs	Donations	TIRZ #1	Public Safety Radio	Rotary Splash Park	CDBG Revolving Loans	NEA Grant
$ -	$ -	$ -	$ 663,295	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	12,633	-	-	-	-	-	-
44	945	1,476	37,868	3,518	-	1,122	-
20,008	-	-	-	34,830	-	-	-
-	-	77,460	374,263	-	-	-	-
20,052	13,578	78,936	1,075,426	38,348	-	1,122	-
-	-	-	-	-	-	-	-
20,862	1,800	-	-	73,888	-	-	-
-	-	-	740,140	-	-	-	-
-	-	-	-	-	-	-	-
-	-	44,888	-	-	-	-	-
-	-	-	423,749	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
20,862	1,800	44,888	1,163,889	73,888	-	-	-
(810)	11,778	34,048	(88,463)	(35,540)	-	1,122	-
-	-	-	-	47,880	-	-	-
-	-	-	(808,450)	-	-	(221,812)	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(808,450)	47,880	-	(221,812)	-
(810)	11,778	34,048	(896,913)	12,340	-	(220,690)	-
1,498	62,850	58,106	2,814,729	145,358	5	220,690	-
$ 688	$ 74,628	$ 92,154	$ 1,917,816	$ 157,698	$ 5	$ -	$ -

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City of Texarkana, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds (Continued)

Year Ended September 30, 2022

	Special Revenue Funds						
	COC Homeless Assistance Grant	CDBG 108 Loan	EPA Revolving Loan Grant	TIFMAS Grant	NRDA Grant	Farmers Market	Trail Grant
REVENUES:							
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes-other	-	-	-	-	-	-	-
Franchise receipts	-	-	-	-	-	-	-
Charges for services	-	-	-	-	-	-	-
Grants and entitlements	197,636	-	3,883	-	-	-	-
Interest and dividends	-	6,874	-	104	-	2,288	-
Intergovernmental	-	-	-	799,986	101,565	115,309	36,255
Other	-	-	-	6,609	-	8,071	-
Total revenues	197,636	6,874	3,883	806,699	101,565	125,668	36,255
EXPENDITURES:							
Current:							
General government	-	-	-	-	44,175	37,613	-
Public safety	-	-	-	715,751	-	-	-
Public Works	-	-	-	-	153,900	-	-
Parks and recreation	-	-	-	-	-	-	-
Health and welfare	263,509	-	71,726	-	14,180	-	-
Capital outlay	-	-	-	-	-	-	-
Debt service	-	232,643	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total expenditures	263,509	232,643	71,726	715,751	212,255	37,613	-
Excess (deficiency) of revenues over expenditures	(65,873)	(225,769)	(67,843)	90,948	(110,690)	88,055	36,255
OTHER FINANCING SOURCES (USES):							
Transfers in	65,873	-	68,024	63,947	808	1,612	-
Transfers out	-	-	-	-	-	-	-
Proceeds from issuance of debt	-	-	-	-	-	-	-
Certifcates of obligation bonds issued	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-
Total other financing sources (uses)	65,873	-	68,024	63,947	808	1,612	-
Net change in fund balances	-	(225,769)	181	154,895	(109,882)	89,667	36,255
Fund balances at beginning of year	1,593	246,370	1,418,358	-	109,882	(78,640)	(36,255)
Fund balances at end of year	$ 1,593	$ 20,601	$ 1,418,539	$ 154,895	$ -	$ 11,027	$ -

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City of Texarkana, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds (Continued)

Year Ended September 30, 2022

	Special Revenue Funds							
	Department of Justice COVID-19	Defense Economic Adjustment Assistance (DEAAG)	Narcotics Division Operations	Court Security	Conservation Revolving Loan	Court Technology	Federal Asset Forfeiture	TCA Grant
REVENUES:								
Property taxes	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Taxes-other	-	-	-	-	-	-	-	-
Franchise receipts	-	-	-	-	-	-	-	-
Charges for services	-	-	-	20,298	-	16,834	-	-
Grants and entitlements	-	-	-	-	-	-	-	-
Interest and dividends	98	-	4,579	9,403	507	59	1,838	-
Intergovernmental	-	273,142	-	-	-	-	-	47,500
Other	-	-	59,328	-	-	-	-	-
Total revenues	98	273,142	63,907	29,701	507	16,893	1,838	47,500
EXPENDITURES:								
Current:								
General government	10,480	387,982	-	3,764	-	-	-	-
Public safety	-	-	21,555	223	-	-	-	-
Public Works	-	-	-	-	-	-	-	-
Parks and recreation	-	-	-	-	-	-	-	25,363
Health and welfare	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,990	-	-
Debt service	-	-	-	-	-	-	-	-
Miscellaneous		-	20,449	-	-	-	-	-
Total expenditures	10,480	387,982	42,004	3,987	-	25,990	-	25,363
Excess (deficiency) of revenues over expenditures	(10,382)	(114,840)	21,903	25,714	507	(9,097)	1,838	22,137
OTHER FINANCING SOURCES (USES):								
Transfers in	-	129,082	-	-	-	50,000	-	-
Transfers out	-	-	-	-	-	(3,116)	-	-
Proceeds from issuance of debt	-	-	-	-	-	-	-	-
Certifcates of obligation bonds issued	-	-	-	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	129,082	-	-	-	46,884	-	-
Net change in fund balances	(10,382)	14,242	21,903	25,714	507	37,787	1,838	22,137
Fund balances at beginning of year	10,803	(14,242)	162,042	433,767	35,851	(24,688)	127,156	2,876
Fund balances at end of year	$ 421	$ -	$ 183,945	$ 459,481	$ 36,358	$ 13,099	$ 128,994	$ 25,013

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City of Texarkana, Texas

Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds (Continued)

Year Ended September 30, 2022

Special Revenue Funds		Capital Projects Funds				
Inclusive Playground at Spring Lake	Total Special Revenue	2005 Bond	2017 Bond	2019 TIRZ Bond	Total Capital Projects	Total Nonmajor Governmental Fund
$ -	$ 663,295	$ -	$ -	$ -	$ -	$ 663,295
-	1,828,022	-	-	-	-	1,828,022
-	357,872	-	-	-	-	357,872
-	99,365	-	-	-	-	99,365
-	710,836	-	-	-	-	710,836
242	148,021	41	35,544	16,425	52,010	200,031
-	1,428,595	-	-	-	-	1,428,595
34,471	560,202	-	-	-	-	560,202
34,713	5,796,208	41	35,544	16,425	52,010	5,848,218
-	705,009	-	-	-	-	705,009
-	834,079	-	-	-	-	834,079
-	894,040	-	-	-	-	894,040
124,386	1,120,969	-	-	-	-	1,120,969
-	557,187	-	-	-	-	557,187
-	501,927	-	221,302	918,226	1,139,528	1,641,455
-	232,643	-	-	-	-	232,643
-	20,449	-	-	-	-	20,449
124,386	4,866,303	-	221,302	918,226	1,139,528	6,005,831
(89,673)	929,905	41	(185,758)	(901,801)	(1,087,518)	(157,613)
25,000	998,628	-	-	-	-	998,628
-	(1,854,513)	(6,708)	-	-	(6,708)	(1,861,221)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25,000	(855,885)	(6,708)	-	-	(6,708)	(862,593)
(64,673)	74,020	(6,667)	(185,758)	(901,801)	(1,094,226)	(1,020,206)
64,850	11,044,085	6,667	3,118,673	1,743,096	4,868,436	15,912,521
$ 177	$ 11,118,105	$ -	$ 2,932,915	$ 841,295	$ 3,774,210	$ 14,892,315

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City of Texarkana, Texas
Housing and Community Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES:				
Grants and entitlements	$ 729,839	$ 521,096	$ 496,684	$ (24,412)
Total revenues	729,839	521,096	498,929	(22,167)
EXPENDITURES:				
Current:				
Health and welfare	729,839	521,096	162,884	358,212
Total expenditures	729,839	521,096	162,884	358,212
Excess (deficiency) of revenues over expenditures	-	-	336,045	336,045
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	221,402	221,402
Total other financing sources/uses	-	-	221,402	221,402
Net change in fund balance	-	-	557,447	557,447
Fund balance at beginning of year	941,034	941,034	941,034	-
Fund balance at end of year	$ 941,034	$ 941,034	$ 1,498,481	$ 557,447

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City of Texarkana, Texas
Home Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest and dividends	$ 700	$ 900	$ 1,392	$ 492
Total revenues	700	900	1,392	492
EXPENDITURES:				
Current:				
Miscellanous	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over expenditures	700	900	1,392	492
Net change in fund balance	700	900	1,392	492
Fund balance at beginning of year	70,418	70,418	70,418	-
Fund balance at end of year	$ 71,118	$ 71,318	$ 71,810	$ 492

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City of Texarkana, Texas
Theatre Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Original	Final	Actual	Variance with Final Budget
REVENUES				
Charges for services	$ 55,000	$ 51,093	$ 62,233	$ 11,140
Interest and dividends	11,550	6,000	12,414	6,414
Total revenues	66,550	57,093	74,647	17,554
EXPENDITURES				
Current:				
Parks and recreation	436,207	436,207	351,701	84,506
Capital outlay	150,000	150,000	52,188	97,812
Total expenditures	586,207	586,207	403,889	182,318
Excess (deficiency) of revenues over expenditures	(519,657)	(529,114)	(329,242)	199,872
OTHER FINANCING SOURCES/USES				
Transfers in	345,000	365,000	325,000	(40,000)
Transfers out	(40,336)	(40,336)	(336)	40,000
Total other financing sources/uses	304,664	324,664	324,664	-
Net change in fund balance	(214,993)	(204,450)	(4,578)	199,872
Fund balance at beginning of year	756,696	756,696	756,696	-
Fund balance at end of year	$ 541,703	$ 552,246	$ 752,118	$ 199,872

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City of Texarkana, Texas
Hotel/Motel Tax Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Taxes-other	$ 1,010,000	$ 1,290,000	$ 1,828,022	$ 538,022
Interest and dividends	3,200	15,375	24,623	9,248
Other	404,000	520,000	-	(520,000)
Total revenues	1,417,200	1,825,375	1,852,645	27,270
EXPENDITURES				
Current:				
Parks and recreation	852,022	679,198	619,519	59,679
Total expenditures	852,022	679,198	619,519	59,679
Excess of revenues over expenditures	565,178	1,146,177	1,233,126	86,949
OTHER FINANCING USES				
Transfers out	(779,798)	(799,798)	(820,799)	(21,001)
Total other financing uses	(779,798)	(799,798)	(820,799)	(21,001)
Net change in fund balance	(214,620)	346,379	412,327	65,948
Fund balance at beginning of year	930,897	930,897	930,897	-
Fund balance at end of year	$ 716,277	$ 1,277,276	$ 1,343,224	$ 65,948

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City of Texarkana, Texas
Housing Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Interest and dividends	$ 1,000	$ 250	$ 815	$ 565
Total revenues	1,000	250	815	565
EXPENDITURES				
Total expenditures	-	-	-	-
Net change in fund balance	1,000	250	815	565
Fund balance at beginning of year	465,624	465,624	465,624	-
Fund balance at end of year	$ 466,624	$ 465,874	$ 466,439	$ 565

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City of Texarkana, Texas
Economic Development Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Franchise receipts	$ 340,000	$ 385,000	$ 357,872	$ (27,128)
Interest and dividends	17,600	19,332	35,567	16,235
Total revenues	357,600	404,332	393,439	(10,893)
EXPENDITURES				
Current:				
General government	1,089,650	255,748	220,995	34,753
Total expenditures	1,089,650	255,748	220,995	34,753
Excess (deficiency) of revenues over expenditures	(732,050)	148,584	172,444	23,860
OTHER FINANCING USES				
Total other financing uses	-	-	-	-
Net change in fund balance	(732,050)	148,584	172,444	23,860
Fund balance at beginning of year	2,116,457	2,116,457	2,116,457	-
Fund balance at end of year	$ 1,384,407	$ 2,265,041	$ 2,288,901	$ 23,860

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City of Texarkana, Texas

Law Enforcement Block Grant Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Intergovernmental	$ 25,000	$ 20,478	$ 20,008	$ (470)
Interest and dividends	-	31	44	13
Total revenues	25,000	20,509	20,052	(457)
EXPENDITURES				
Current:				
Public safety	25,000	22,007	20,862	1,145
Total expenditures	25,000	22,007	20,862	1,145
Net change in fund balance	-	(1,498)	(810)	688
Fund balance at beginning of year	1,498	1,498	1,498	-
Fund balance at end of year	$ 1,498	$ -	$ 688	$ 688

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City of Texarkana, Texas

Law Enforcement Programs Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget to Actual

Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest and dividends	$ 500	$ 700	$ 945	$ 245
Grants and entitlements	5,900	11,508	12,633	1,125
Total revenues	6,400	12,208	13,578	1,370
EXPENDITURES				
Current:				
Public safety	21,500	22,000	1,800	20,200
Total expenditures	21,500	22,000	1,800	20,200
Net change in fund balance	(15,100)	(9,792)	11,778	21,570
Fund balance at beginning of year	62,850	62,850	62,850	-
Fund balance at end of year	$ 47,750	$ 53,058	$ 74,628	$ 21,570

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City of Texarkana, Texas
Donations Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Interest and dividends	$ 250	$ 650	$ 1,476	$ 826
Other	30,000	70,000	77,460	7,460
Total revenues	30,250	70,650	78,936	8,286
EXPENDITURES				
Current:				
Health and welfare	30,250	86,500	44,888	41,612
Total expenditures	30,250	86,500	44,888	41,612
OTHER FINANCING USES				
Total other financing uses	-	-	-	-
Net change in fund balance	-	(15,850)	34,048	49,898
Fund balance at beginning of year	58,106	58,106	58,106	-
Fund balance at end of year	$ 58,106	$ 42,256	$ 92,154	$ 49,898

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City of Texarkana, Texas
DEAAG Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Intergovernmental	$ -	$ 516,670	$ 273,142	$ (243,528)
Total revenues	-	516,670	273,142	(243,528)
EXPENDITURES				
Current				
Public Safety	-	516,670	387,982	128,688
Total expenditures	-	516,670	387,982	128,688
Excess (deficiency) of revenue over expenditures	-	-	(114,840)	(114,840)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	14,242	129,082	114,840
Total other financing sources (uses)	-	14,242	129,082	114,840
Net change in fund balance	-	14,242	14,242	-
Fund balances at beginning of year	(14,242)	(14,242)	(14,242)	-
Fund balance at end of year	$ (14,242)	$ -	$ -	$ -

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City of Texarkana, Texas
TIRZ #1 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Property taxes	$ 681,527	$ 680,882	$ 663,295	$ (17,587)
Interest and dividends	25,000	30,000	37,868	7,868
Other	410,292	355,077	374,263	19,186
Total revenues	1,116,819	1,065,959	1,075,426	9,467
EXPENDITURES				
Current:				
Public Works	500	500	740,140	(739,640)
Capital outlay	1,629,716	1,520,143	423,749	1,096,394
Total expenditures	1,630,216	1,520,643	1,163,889	356,754
Excess (deficiency) of revenues over expenditures	(513,397)	(454,684)	(88,463)	366,221
OTHER FINANCING SOURCES/USES				
Transfers out	(806,450)	(806,450)	(808,450)	(2,000)
Total other financing sources/uses	(806,450)	(806,450)	(808,450)	(2,000)
Net change in fund balance	(1,319,847)	(1,261,134)	(896,913)	364,221
Fund balance at beginning of year	2,814,729	2,814,729	2,814,729	-
Fund balance at end of year	$ 1,494,882	$ 1,553,595	$ 1,917,816	$ 364,221

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City of Texarkana, Texas
Public Safety Radio Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest and dividends	$ 1,100	$ 1,700	$ 3,518	$ 1,818
Intergovernmental	58,995	55,980	34,830	(21,150)
Total revenues	60,095	57,680	38,348	(19,332)
EXPENDITURES				
Public safety	74,015	74,015	73,888	127
Total expenditures	74,015	74,015	73,888	127
Excess (deficiency) of revenues over expenditures	(13,920)	(16,335)	(35,540)	(19,205)
OTHER FINANCING SOURCES/USES				
Transfers in	47,880	47,880	47,880	-
Total other financing sources/uses	47,880	47,880	47,880	-
Net change in fund balance	33,960	31,545	12,340	(19,205)
Fund balance at beginning of year	145,358	145,358	145,358	-
Fund balance at end of year	$ 179,318	$ 176,903	$ 157,698	$ (19,205)

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City of Texarkana, Texas
TIFMAS Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ 120,000	$ 799,986	$ 679,986
Other	-	-	6,713	6,713
Total revenues	-	120,000	806,699	686,699
EXPENDITURES				
Public safety	6,718	135,609	715,751	(580,142)
Total expenditures	6,718	135,609	715,751	(580,142)
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	63,947	63,947
Total other financing sources/uses	-	-	63,947	63,947
Net change in fund balance	(6,718)	(15,609)	154,895	106,557
Fund balance at beginning of year	-	-	-	-
Fund balance at end of year	$ (6,718)	$ (15,609)	$ 154,895	$ 106,557

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City of Texarkana, Texas
CDBG Revolving Loans Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Interest and dividends	$ -	$ -	$ 1,122	$ 1,122
Total revenues	-	-	1,122	1,122
EXPENDITURES				
Current:				
Total expenditures	-	-	-	-
OTHER FINANCING SOURCES/USES				
Transfers out	-	(220,690)	(221,812)	(1,122)
Total other financing sources/uses	-	(220,690)	(221,812)	(1,122)
Net change in fund balance	-	-	(220,690)	1,122
Fund balance at beginning of year	220,690	220,690	220,690	-
Fund balance at end of year	$ 220,690	$ 220,690	$ -	$ 1,122

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City of Texarkana, Texas
Department of Justice COVID-19 Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES:				
Grants and entitlements	$ -	$ 1,556	$ -	$ (1,556)
Interest and dividends	-	(69)	98	167
Total revenues	-	1,487	98	(1,389)
EXPENDITURES				
Current:				
General government	$ -	$ 9,316	$ 10,480	$ (1,164)
Total expenditures	-	9,316	10,480	(1,164)
Excess (deficiency) of revenues over expenditures	-	(7,829)	(10,382)	(2,553)
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	-	-
Total other financing sources/uses	-	-	-	-
Net change in fund balance	-	(7,829)	(10,382)	(2,553)
Fund balance at beginning of year	10,803	10,803	10,803	-
Fund balance at end of year	$ 10,803	$ 2,974	$ 421	$ (2,553)

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City of Texarkana, Texas
COC Homeless Assistance Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Grants and entitlements	$ 125,000	$ 178,967	$ 197,636	$ 18,669
Total revenues	125,000	178,967	197,636	18,669
EXPENDITURES				
Current:				
Health and welfare	125,000	180,560	263,509	(82,949)
Total expenditures	125,000	180,560	263,509	(82,949)
Excess (deficiency) of revenues over expenditures	-	(1,593)	(65,873)	(64,280)
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	65,873	65,873
Total other financing sources/uses	-	-	65,873	65,873
Net change in fund balance	-	(1,593)	-	1,593
Fund balance at beginning of year	1,593	1,593	1,593	-
Fund balance at end of year	$ 1,593	$ -	$ 1,593	$ 1,593

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City of Texarkana, Texas
CDBG 108 Loan Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Interest and dividends	$ 7,100	$ 52,734	$ 6,874	$ (45,860)
Total revenues	7,100	52,734	6,874	(45,860)
EXPENDITURES				
Current:				
Debt service	-	-	232,643	(232,643)
Total expenditures	-	-	232,643	(232,643)
OTHER FINANCING SOURCES				
Proceeds from issuance of debt	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	7,100	52,734	(225,769)	(278,503)
Fund balance at beginning of year	246,370	246,370	246,370	-
Fund balance at end of year	$ 253,470	$ 299,104	$ 20,601	$ (278,503)

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City of Texarkana, Texas
EPA Revolving Loan Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Grants and entitlements	$ 475,000	$ 603,699	$ 3,883	$ (599,816)
Total revenues	475,000	603,699	3,883	(599,816)
EXPENDITURES				
Current:				
Health and welfare	475,000	585,735	71,726	514,009
Total expenditures	475,000	585,735	71,726	514,009
Excess (deficiency) of revenues over expenditures	-	17,964	(67,843)	(85,807)
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	68,024	68,024
Total other financing sources/uses	-	-	68,024	68,024
Net change in fund balance	-	17,964	181	(17,783)
Fund balance at beginning of year	1,418,358	1,418,358	1,418,358	-
Fund balance at end of year	$ 1,418,358	$ 1,436,322	$ 1,418,539	$ (17,783)

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City of Texarkana, Texas
NRDA Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Grants and entitlements	$ 9,248,500	$ 9,381,928	$ 101,565	$ (9,280,363)
Total revenues	9,248,500	9,381,928	101,565	(9,280,363)
EXPENDITURES				
Current:				
Health and welfare	9,248,500	9,491,810	212,255	9,279,555
Total expenditures	9,248,500	9,491,810	212,255	9,279,555
Excess (deficiency) of revenues over expenditures	-	(109,882)	(110,690)	(808)
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	808	808
Total other financing sources/uses	-	-	808	808
Net change in fund balance	-	(109,882)	(109,882)	-
Fund balance at beginning of year	109,882	109,882	109,882	-
Fund balance at end of year	$ 109,882	$ -	$ -	$ -

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City of Texarkana, Texas
Farmers Market Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
REVENUES				
Interest and dividends	$ -	$ 400	$ 2,288	$ 1,888
Intergovernmental	118,800	138,317	115,309	(23,008)
Other	-	5,000	8,071	3,071
Total revenues	118,800	143,717	125,668	(18,049)
EXPENDITURES				
Current:				
General government	118,800	51,600	37,613	13,987
Total expenditures	118,800	51,600	37,613	13,987
Excess (deficiency) of revenues over expenditures	-	92,117	88,055	(4,062)
OTHER FINANCING SOURCES/USES				
Transfers in	-	-	1,612	1,612
Total other financing sources/uses	-	-	1,612	1,612
Net change in fund balance	-	92,117	89,667	(2,450)
Fund balance at beginning of year	(78,640)	(78,640)	(78,640)	-
Fund balance at end of year	$ (78,640)	$ 13,477	$ 11,027	$ (2,450)

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City of Texarkana, Texas
Trail Grant Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	$ -	$ 36,255	$ 36,255	$ -
Total revenues	-	36,255	36,255	-
EXPENDITURES				
Total expenditures	-	-	-	-
OTHER FINANCING SOURCES/USES				
Total other financing sources/uses	-	-	-	-
Net change in fund balance	-	36,255	36,255	-
Fund balance at beginning of year	(36,255)	(36,255)	(36,255)	-
Fund balance at end of year	$ (36,255)	$ -	$ -	$ -

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City of Texarkana, Texas
Narcotics Division Operations Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Fees and permits	$ 20,000	$ 55,000	$ -	$ (55,000)
Investment earnings	2,075	3,400	4,579	1,179
Other	-	-	59,328	59,328
Total revenues	22,075	58,400	63,907	5,507
EXPENDITURES				
Current				
Public safety	30,000	41,555	42,004	(449)
Total expenditures	30,000	41,555	42,004	(449)
Excess (deficiency) of revenue over expenditures	(7,925)	16,845	21,903	(34,086)
OTHER FINANCING SOURCES (USES)				
Transfers out	10,000	20,000	-	(20,000)
Total other financing sources (uses)	10,000	20,000	-	(20,000)
Net change in fund balance	2,075	36,845	21,903	(54,086)
Fund balances at beginning of year	162,042	162,042	162,042	-
Fund balance at end of year	$ 164,117	$ 198,887	$ 183,945	$ (54,086)

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City of Texarkana, Texas
Court Security Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Charges for services	$ 18,300	$ 17,200	$ 20,298	$ 3,098
Interest and dividends	5,500	6,200	9,403	3,203
Total revenues	23,800	23,400	29,701	6,301
EXPENDITURES				
Current				
General government	-	-	3,764	(3,764)
Public safety	32,360	32,360	223	32,137
Total expenditures	32,360	32,360	3,987	28,373
Excess (deficiency) of revenue over expenditures	(8,560)	(8,960)	25,714	34,674
Net change in fund balance	(8,560)	(8,960)	25,714	34,674
Fund balances at beginning of year	433,767	433,767	433,767	-
	$ 425,207	$ 424,807	$ 459,481	$ 34,674

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City of Texarkana, Texas
Conservation Revolving Loan Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Interest and dividends	$ -	$ 380	$ 507	$ 127
Total revenues	-	380	507	127
EXPENDITURES				
Current				
Health and welfare	35,463	-	-	-
Total expenditures	35,463	-	-	-
Excess (deficiency) of revenue over expenditures	(35,463)	380	507	127
Net change in fund balance	(35,463)	380	507	127
Fund balances at beginning of year	35,851	35,851	35,851	-
Fund balance at end of year	$ 388	$ 36,231	$ 36,358	$ 127

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City of Texarkana, Texas
Court Technology Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Charges for services	$ 24,400	$ 1,500	$ 16,834	$ 15,334
Interest and dividends	60	-	59	59
Total revenues	24,460	1,500	16,893	15,393
EXPENDITURES				
Current				
General government	21,500	23,000	-	23,000
Capital outlay	-	-	25,990	(25,990)
Total expenditures	21,500	23,000	25,990	(2,990)
Excess (deficiency) of revenue over expenditures	2,960	(21,500)	(9,097)	12,403
OTHER FINANCING SOURCES (USES)				
Transfers in	-	50,000	50,000	-
Transfers out	(3,115)	(3,116)	(3,116)	-
Total other financing sources (uses)	(3,115)	46,884	46,884	-
Net change in fund balance	(155)	25,384	37,787	12,403
Fund balances at beginning of year	(24,688)	(24,688)	(24,688)	-
Fund balance at end of year	$ (24,843)	$ 696	$ 13,099	$ 12,403

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City of Texarkana, Texas
Federal Asset Forfeiture Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget to Actual
Year Ended September 30, 2022

	Budgeted Amounts			
	Original	Final	Actual	Variance with Final Budget
REVENUES				
Interest and dividends	$ 1,200	$ 1,300	$ 1,838	$ 538
Intergovernmental	10,000	10,000	-	(10,000)
Total revenues	11,200	11,300	1,838	(9,462)
EXPENDITURES				
Capital outlay	30,000	30,000	-	30,000
Total expenditures	30,000	30,000	-	30,000
Excess (deficiency) of revenue over expenditures	(18,800)	(18,700)	1,838	20,538
Net change in fund balance	(18,800)	(18,700)	1,838	20,538
Fund balances at beginning of year	127,156	127,156	127,156	-
Fund balance at end of year	$ 108,356	$ 108,456	$ 128,994	$ 20,538

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Nonmajor Enterprise Funds

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in that the costs of providing goods and services to the general public on a continuing basis are recovered primarily through user charges. The City's enterprise funds are established to account for the financing of water and sewer services to the public, other municipalities and industrial customers. All activities necessary to provide these services are included in these funds.

Lake Texarkana Water Supply Corporation – This fund is used to account for the financing and operation of the water distribution system from Lake Wright Patman of the City of Texarkana and other "Member Cities" and wholesale customers located in Bowie and Red River counties. The operations of this fund are combined with the Texas Water Utilities for reporting purposes and all inter-fund accounts are eliminated in the combination.

International Paper Company Water System Contract Fund – This fund is used to account for the financing and operations of the water system which provides treated water from Lake Wright Patman to the International Paper Company paper mill.

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City of Texarkana, Texas
Combining Statement of Net Position
Nonmajor Enterprise Funds
September 30, 2022

	Lake Texarkana Water Supply Corporation	Graphic Packaging International	Total
ASSETS			
Current assets			
Cash	$ 783,954	$ 4,225	$ 788,179
Receivables (net of allowance for uncollectible)			
Accounts	-	37,500	37,500
Due from other governments	37,359	754	38,113
Total current assets	821,313	42,479	863,792
Noncurrent assets:			
Restricted assets:			
Accounts receivable	-	508,326	508,326
Capital assets:			
Land	-	800	800
Construction in progress	70,924	-	70,924
Total noncurrent assets	70,924	509,126	580,050
TOTAL ASSETS	892,237	551,605	1,443,842
LIABILITIES			
Current liabilities			
Accounts payable	1,368	148,944	150,312
Accrued liabilities	11,888	149,631	161,519
Total current liabilities	13,256	298,575	311,831
Noncurrent liabilities			
Capital improvement deposits	878,981	246,180	1,125,161
Total noncurrent liabilities	878,981	246,180	1,125,161
TOTAL LIABILITIES	892,237	544,755	1,436,992
NET POSITION			
Net investment in capital assets	70,924	800	71,724
Unrestricted	(70,924)	6,050	(64,874)
TOTAL NET POSITION	$ -	$ 6,850	$ 6,850

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City of Texarkana, Texas

Combining Statement of Revenues, Expenses and Changes in Net Position

Nonmajor Enterprise Funds

For the Year Ended September 30, 2022

	Lake Texarkana Water Supply Corporation	International Paper Company Water System Contract Fund	Total
OPERATING REVENUES			
Water sales	$ -	$ 1,542,552	$ 1,542,552
Total operating revenues	-	1,542,552	1,542,552
OPERATING EXPENSES			
Contract water & sewer expense-International Paper	-	1,542,246	1,542,246
Total operating expense	-	1,542,246	1,542,246
Operating income (loss)	-	306	306
NONOPERATING REVENUES			
Interest revenue - investments		949	949
Total nonoperating revenues	-	949	949
Transfers out	-	(284)	(284)
Change in net position	-	971	971
Total net position, beginning of year	-	5,879	5,879
Total net position, end of year	$ -	$ 6,850	$ 6,850

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City of Texarkana, Texas
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended September 30, 2022

	Lake Texarkana Water Supply Corporation	Graphic Packaging International	Total
Cash Flows from Operating Activities			
Cash received from customers	$ -	$ 1,328,534	$ 1,328,534
Cash paid to suppliers	(46,183)	(1,486,192)	(1,532,375)
Net cash provided from (used by) operating activities	(46,183)	(157,658)	(203,841)
Cash flows from non-capital financing activities:			
Transfers paid to City general fund	-	(284)	(284)
Cash Flows from Capital and Related Financing Activities			
Acquisition and construction of capital assets	(70,924)	-	(70,924)
Capital improvement deposits received	228,000	-	228,000
Net cash used by capital and related financing activities	157,076	-	157,076
Cash Flows from Investing Activities			
Interest received on investments	-	949	949
Net cash provided from investing activities	-	949	949
Net increase (decrease) in cash	110,893	(156,993)	(46,100)
Cash, beginning of year	673,061	161,218	834,279
Cash, end of year	$ 783,954	$ 4,225	$ 788,179

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City of Texarkana, Texas
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended September 30, 2022

	Lake Texarkana Water Supply Corporation	International Paper Company Water System Contract Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided From (Used By) Operating Activities			
Operating Loss	$ -	$ 306	$ 306
Adjustments to Reconcile Operating Income to Net Cash Provided From (Used By) Operating Activities			
(Increase) decrease in assets:			
Accounts receivable	-	(214,264)	(214,264)
Due from other governments	-	246	246
Due from other funds	(11,888)	-	(11,888)
Increase (decrease) in liabilities:			
Accounts payable	(15,999)	51,585	35,586
Accrued liabilities	(18,296)	1,507	(16,789)
Due to other funds	-	2,962	2,962
Total adjustments	(46,183)	(157,964)	(204,147)
Net cash provided from (used by) operating activities	$ (46,183)	$ (157,658)	$ (203,841)

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Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services by one department or agency to other departments or agencies of the government and to other governments, on a cost-reimbursement basis.

Employee Benefit Fund – This fund is used to account for the contributions received from various other City funds and employees to pay medical benefits and life insurance premiums for covered City employees. Payments are made to a paying agent who determines coverage on claims submitted by employees.

Fleet Services Fund – This fund is used to account for the repair and maintenance on all vehicles and equipment by the City, excluding the Water Utilities.

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City of Texarkana, Texas
Combining Statement of Net Position
Internal Service Funds
September 30, 2022

	Employee Benefit	Fleet Services	Total
ASSETS			
Current assets			
Cash	$ 1,483,627	$ 21,847	$ 1,505,474
Receivables (net of allowance for uncollectible)			
Accounts	143,500	-	143,500
Other government agencies	493,615	67,944	561,559
Due from other funds	-	5,916	5,916
Inventory	-	25,136	25,136
TOTAL ASSETS	2,120,742	120,843	2,241,585
LIABILITIES			
Current liabilities			
Accounts payable	513,267	50	513,317
Accrued liability	123,196	26,129	149,325
Due to other funds	4,725	-	4,725
TOTAL LIABILITIES	641,188	26,179	667,367
NET POSITION			
Unrestricted	1,479,554	94,664	1,574,218
TOTAL NET POSITION	$ 1,479,554	$ 94,664	$ 1,574,218

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City of Texarkana, Texas

Combining Statement of Revenues, Expenses and Changes in Net Position

Internal Service Funds

For the Year Ended September 30, 2022

	Employee Benefit	Fleet Services	Total
OPERATING REVENUES			
Charges for services	$ 7,496,397	$ 200,730	$ 7,697,127
Other	-	123,464	123,464
Total revenues	7,496,397	324,194	7,820,591
OPERATING EXPENSES			
Benefit payments	7,604,532	-	7,604,532
Cost of sales and service	-	1,456,956	1,456,956
Total expenditures	7,604,532	1,456,956	9,061,488
Operating loss	(108,135)	(1,132,762)	(1,240,897)
NONOPERATING REVENUES			
Interest revenue	16,165	746	16,911
Total nonoperating revenues	16,165	746	16,911
Income (loss) before transfers	(91,970)	(1,132,016)	(1,223,986)
Transfers in	423,384	1,188,342	1,611,726
Transfers out	-	(1,367)	(1,367)
Change in net position	331,414	54,959	386,373
Total net position - beginning	1,148,140	39,705	1,187,845
Total net position - ending	$ 1,479,554	$ 94,664	$ 1,574,218

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City of Texarkana, Texas
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended September 30, 2022

	Employee Benefit	Fleet Services	Total
Cash Flows from Operating Activities			
Cash received from users	$ 7,717,219	$ -	$ 7,717,219
Cash received from interfund services provided and used	-	256,300	256,300
Cash paid to suppliers	(7,604,532)	(1,115,017)	(8,719,549)
Cash paid to employees	-	(350,767)	(350,767)
Other payments		(5,916)	(5,916)
Net cash provided from (used by) operating activities	112,687	(1,215,400)	(1,102,713)
Cash flows from Noncapital Financing Activities			
Transfers to other funds	-	(1,367)	(1,367)
Transfers in from other funds	423,384	1,188,342	1,611,726
Net cash provided from noncapital financing activities	423,384	1,186,975	1,610,359
Cash Flows from Investing Activities			
Interest received from investments	16,165	746	16,911
Net cash provided from investing activities	16,165	746	16,911
Increase (decrease) in cash	552,236	(27,679)	524,557
Cash at beginning of year	931,391	49,526	980,917
Cash at end of year	$ 1,483,627	$ 21,847	$ 1,505,474
Reconciliation of Operating Loss to Net Cash Used by Operating Activities			
Operating loss	(108,135)	(1,132,762)	(1,240,897)
Adjustments to Reconcile Operating Loss to Net Cash			
Accounts receivable	125,760	-	125,760
Due from other government agencies	273,774	(67,944)	205,830
Due from other funds	101	(5,916)	(5,815)
Inventory	-	(8,078)	(8,078)
Increase in Liabilities			
Accounts payable	(19,631)	50	(19,581)
Accrued payroll	(163,869)	(750)	(164,619)
Due to other funds	4,687	-	4,687
Total adjustments	220,822	(82,638)	138,184
Net cash provided from (used by) operating activities	$ 112,687	$ (1,215,400)	$ (1,102,713)

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Fiduciary Funds

Fiduciary Funds are established to account for assets held by the City in a trustee capacity, or as an agent for individuals, other governmental units, and/or other funds.

Custodial Funds

Police Evidence Fund – This fund is used to account for evidence money seized by the Police Department. This money is held until disposition is directed by the courts.

Drug Enforcement Fund – This fund is used to account for evidence money seized by the Police Department, primarily in drug related cases. This money is held until disposition is directed by the courts.

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City of Texarkana, Texas

Combining Statement of Fiduciary Net Position – Fiduciary Funds – Custodial Funds

For the Year Ended September 30, 2022

	Police Evidence Escrow	Drug Escrow	Total
Assets			
Cash and cash equivalents	$ 1,812	$ 147,043	$ 148,855
Total assets	1,812	147,043	148,855
Liabilities			
Due to other funds	1,812	69,201	71,013
Total liabilities	1,812	69,201	71,013
Net Position			
Restricted for individuals, organizations, other governments	$ -	$ 77,842	$ 77,842

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City of Texarkana, Texas

Combining Statement of Changes in Fiduciary Net Position – Fiduciary Funds – Custodial Funds

For the Year Ended September 30, 2022

	Police Evidence Escrow	Drug Escrow	Total
Additions			
Seized funds	$ -	$ 50,877	$ 50,877
Interest and dividends	89	2,159	2,248
Total additions	89	53,036	53,125
Deductions			
Distributions to other governments	89	63,189	63,278
Total deductions	89	63,189	63,278
Net Increase (Decrease) in Net Position	-	(10,153)	(10,153)
Beginning net position	-	87,995	87,995
Ending net position	$ -	$ 77,842	$ 77,842

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City of Texarkana, Texas
Balance Sheet
Component Unit – Health Center
September 30, 2022

ASSETS		
Cash	$	944,422
Receivables (net of allowance for uncollectible):		
Other government agencies		276,231
TOTAL ASSETS	$	1,220,653
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	$	35,459
Accrued payroll		10,286
Due to primary government		127
TOTAL LIABILITIES		45,872
Fund Balances:		
Restricted		1,174,781
TOTAL FUND BALANCES		1,174,781
TOTAL LIABILITIES AND FUND BALANCES	$	1,220,653

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City of Texarkana, Texas

Reconciliation of the Balance Sheet of Discretely Presented Component Unit to the Statement of Net Position

Component Unit – Health Center

September 30, 2022

Total discretely presented component unit fund balance	$	1,174,781
Amounts reported for governmental discretely presented component units in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported at the fund level.		365,738
Net position of discretely presented component unit	$	1,540,519

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City of Texarkana, Texas

Statement of Revenues, Expenditures and Changes in Fund Balance

Component Unit – Health Center

For the Year Ended September 30, 2022

REVENUES		
Charges for services	$	233,106
Grants and entitlements		571,377
Investment earnings:		
Interest and dividends		17,586
Intergovernmental		367,099
Other		5,013
Total revenues		1,194,181
EXPENDITURES		
Current:		
Health and welfare		1,015,711
Capital outlay		18,000
Total expenditures		1,033,711
Net change in fund balance		160,470
		1,014,311
	$	1,174,781

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City of Texarkana, Texas

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Discretely Presented Component Unit to the Statement of Activities

Component Unit – Health Center

For the Year Ended September 30, 2022

Amounts reported for the discretely presented component unit in the statement of activities are different because:		
Net change in fund balances - total discretely presented component unit	$	160,470
Governmental discretely presented component units report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the effect of those differences reported at the fund level.		38,583
Some revenues in the governmental discretely presented component unit are deferred because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they were collected. This is the net amount of the revenue differences as a result of deferrals because of the availability criterion under the modified accrual basis of accounting.		(46,295)
Change in net position of governmental discretely presented component unit	$	152,758

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Statistical Section

This part of the City of Texarkana, Texas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health. Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

Financial Trends – Schedule 1 through Schedule 6 – These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

Revenue Capacity – Schedule 7 through Schedule 14 – These schedules contain information to help the reader assess the City's most significant local revenue sources, including property taxes and water and sewer revenue.

Debt Capacity – Schedule 15 through Schedule 19 – These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information – Schedule 20 through Schedule 21 – These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

Operating Information – Schedule 22 through Schedule 24 – These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

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City of Texarkana, Texas
Statistical Section
Net Position by Component
Last Ten Fiscal Years
Schedule 1

	Fiscal Year			
	2013	2014	2015	2016
Governmental activities:				
Net invested in capital assets	$ 82,719,452	$ 83,155,796	$ 85,106,547	$ 85,391,477
Restricted	13,196,487	8,118,578	4,277,958	4,342,782
Unrestricted	5,815,734	11,274,308	4,979,007	4,051,074
Total governmental activities net position	$ 101,731,673	$ 102,548,682	$ 94,363,512	$ 93,785,333
Business-type activities:				
Net invested in capital assets	$ 58,503,625	$ 57,691,676	$ 58,283,054	$ 58,709,850
Restricted	8,744,657	10,809,056	10,183,541	8,914,641
Unrestricted	2,932,377	2,000,694	(314,620)	2,757,977
Total business-type activities net position	$ 70,180,659	$ 70,501,426	$ 68,151,975	$ 70,382,468
Primary government				
Net invested in capital assets	$ 141,223,077	$ 140,847,472	$ 143,389,601	$ 144,101,327
Restricted	21,941,144	18,927,634	14,461,499	13,257,423
Unrestricted	8,748,111	13,275,002	4,664,387	6,809,051
Total primary government net position	$ 171,912,332	$ 173,050,108	$ 162,515,487	$ 164,167,801

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City of Texarkana, Texas

Statistical Section

Net Position by Component

Last Ten Fiscal Years

Schedule 1 (Continued)

Fiscal Year						
2017	2018	2019	2020	2021	2022
$ 86,912,466	$ 88,593,873	$ 90,171,459	$ 91,034,859	$ 91,545,250	$ 93,235,726
12,305,856	8,726,421	6,257,365	10,970,829	11,993,615	11,279,890
(950,495)	459,243	(290,772)	(2,782,965)	12,167,974	27,889,699
$ 98,267,827	$ 97,779,537	$ 96,138,052	$ 99,222,723	$ 115,706,839	$ 132,405,315
$ 59,720,017	$ 59,005,503	$ 58,371,989	$ 58,690,456	$ 58,067,071	$ 57,597,165
7,062,511	4,801,378	-	-	-	-
5,602,110	4,245,709	10,551,212	10,816,275	13,402,989	15,862,922
$ 72,384,638	$ 68,052,590	$ 68,923,201	$ 69,506,731	$ 71,470,060	$ 73,460,087
$ 146,632,483	$ 147,599,376	$ 148,543,448	$ 149,725,315	$ 149,612,321	$ 150,832,891
19,368,367	13,527,799	6,257,365	10,970,829	11,993,615	11,279,890
4,651,615	4,704,952	10,260,440	8,033,310	25,570,963	43,752,621
$ 170,652,465	$ 165,832,127	$ 165,061,253	$ 168,729,454	$ 187,176,899	$ 205,865,402

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City of Texarkana, Texas
Statistical Section
Changes in Net Position
Last Ten Fiscal Years
Schedule 2

	Fiscal Year			
	2013	2014	2015	2016
Expenses				
Governmental activities:				
Current:				
General government	$ 6,797,714	$ 7,114,857	$ 7,416,500	$ 8,011,669
Public safety	16,886,838	16,681,701	16,272,709	16,396,091
Public works	7,498,517	7,545,126	7,464,975	8,881,205
Parks and recreation	3,379,678	3,012,271	3,408,188	3,446,421
Health and welfare	2,335,011	1,915,780	1,436,864	1,671,102
Interest on long-term debt	2,167,516	2,262,532	2,043,793	2,085,451
Total governmental activities expenses	39,065,274	38,532,267	38,043,029	40,491,939
Business-type activities:				
Water and Sewer	15,813,999	15,841,333	15,736,026	15,734,804
Total business-type activities expenses	15,813,999	15,841,333	15,736,026	15,734,804
Total primary government expenses	$ 54,879,273	$ 54,373,600	$ 53,779,055	$ 56,226,743
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 981,567	$ 887,114	$ 812,556	$ -
Public safety	1,698,464	1,733,651	2,192,611	1,838,438
Other activities	748,273	756,869	1,020,804	856,602
Operating grants and contributions	1,851,104	1,323,001	1,514,552	1,628,327
Capital grants and contributions	566,142	808,174	-	-
Total governmental activities program revenues	5,845,550	5,508,809	5,540,523	4,323,367
Business-type activities:				
Charges for services:				
Water and sewer	15,642,192	15,198,786	15,448,372	16,775,322
Capital grants and contributions	39,387	38,071	118,869	39,327
Total business-type activities program revenues	15,681,579	15,236,857	15,567,241	16,814,649
Total primary government program revenues	$ 21,527,129	$ 20,745,666	$ 21,107,764	$ 21,138,016

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City of Texarkana, Texas
Statistical Section
Changes in Net Position
Last Ten Fiscal Years
Schedule 2 (Continued)

	Fiscal Year					
	2017	2018	2019	2020	2021	2022
$	8,357,159	$ 9,748,511	$ 10,276,183	$ 9,161,814	$ 7,325,779	$ 7,150,090
	17,875,634	17,965,103	18,612,666	17,724,082	12,524,376	10,831,701
	9,044,672	9,119,545	9,681,167	9,708,732	10,106,568	9,740,938
	3,517,538	3,630,516	3,562,369	3,596,959	3,714,985	4,004,866
	1,532,646	1,790,592	1,192,402	882,349	5,715,591	7,767,601
	1,770,944	1,908,617	1,626,684	1,682,347	1,248,583	1,138,745
	42,098,593	44,162,884	44,951,471	42,756,283	40,635,882	40,633,941
	16,409,625	16,173,218	17,595,681	20,626,724	19,647,503	22,348,399
	16,409,625	16,173,218	17,595,681	20,626,724	19,647,503	22,348,399
$	58,508,218	$ 60,336,102	$ 62,547,152	$ 63,383,007	$ 60,283,385	$ 62,982,340
$	1,107,648	$ 860,962	$ 760,372	$ 583,372	$ 637,597	$ 525,078
	1,890,660	1,990,244	1,757,716	1,348,552	1,473,903	1,213,799
	1,017,640	970,713	857,301	657,737	718,875	592,013
	1,659,145	2,695,060	1,386,805	4,423,031	7,326,526	5,301,955
	-	-	-	-	-	-
	5,675,093	6,516,979	4,762,194	7,012,692	10,156,901	7,632,845
	17,130,716	17,663,399	16,768,896	16,792,121	17,406,402	23,904,692
	39,365	22,539	-	3,932	388,847	65,571
	17,170,081	17,685,938	16,768,896	16,796,053	17,795,249	23,970,263
$	22,845,174	$ 24,202,917	$ 21,531,090	$ 23,808,745	$ 27,952,150	$ 31,603,108

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City of Texarkana, Texas
Statistical Section
Changes in Net Position
Last Ten Fiscal Years
Schedule 2 (Continued)

	Fiscal Year			
	2013	2014	2015	2016
Net (Expense)/Revenue				
Governmental activities	$ (33,219,724)	$ (33,023,458)	$ (32,502,506)	$ (36,168,572)
Business-type activities	(132,420)	(604,476)	(168,785)	1,079,845
Total primary government net expense	$ (33,352,144)	$ (33,627,934)	$ (32,671,291)	$ (35,088,727)
General Revenues and Other Changes in Net Position				
Governmental activities:				
Property taxes	$ 15,577,638	$ 15,763,817	$ 16,450,285	$ 16,304,576
Sales taxes	14,114,271	14,326,770	14,735,398	15,164,177
Franchise taxes	2,002,603	2,005,690	2,006,662	1,970,362
Other taxes	1,264,118	1,351,583	1,248,856	1,273,131
Unrestricted investment earnings	186,700	170,967	88,788	107,914
Gain on sale of capital assets	-	-	-	89,385
Miscellaneous	1,235,793	365,470	169,481	180,820
Intergovernmental	-	-	-	-
Transfers	3,318,900	1,086,504	18,900	18,900
Total governmental activities	37,700,023	35,070,801	34,718,370	35,109,265
Business-type activities:				
Unrestricted investment earnings	50,601	38,346	62,088	60,910
Miscellaneous	965,964	1,069,254	1,055,847	1,140,886
Transfers	(3,318,900)	(1,086,504)	(18,900)	(18,900)
Total business-type activities program revenues	(2,302,335)	21,096	1,099,035	1,182,896
Change in Net Position				
Governmental activities	4,480,299	2,047,343	2,215,864	(1,059,307)
Business-type activities	(2,434,755)	(583,380)	930,250	2,262,741
Total primary government	$ 2,045,544	$ 1,463,963	$ 3,146,114	$ 1,203,434

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City of Texarkana, Texas
Statistical Section
Changes in Net Position
Last Ten Fiscal Years
Schedule 2 (Continued)

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ (36,423,500)	$ (37,645,905)	$ (40,189,277)	$ (35,743,591)	$ (30,478,981)	$ (33,001,096)
760,456	1,512,720	(826,785)	(3,830,671)	(1,852,254)	1,621,864
$ (35,663,044)	$ (36,133,185)	$ (41,016,062)	$ (39,574,262)	$ (32,331,235)	$ (31,379,232)
$ 15,979,531	$ 17,441,622	$ 17,432,676	$ 17,867,578	$ 17,851,383	$ 18,498,814
15,899,829	15,693,696	16,446,745	16,807,951	19,464,684	20,834,260
1,789,518	1,724,035	1,844,779	1,678,268	1,733,108	1,694,525
1,661,189	1,468,143	1,630,377	1,666,183	1,929,547	2,065,314
105,702	254,679	545,540	564,439	435,052	768,185
-	-	-	-	-	-
135,724	4,283,822	511,629	878,642	1,074,823	1,299,743
-	-	-	-	4,702,009	4,702,099
18,900	39,997	6,018,900	(634,799)	(227,508)	(163,277)
35,590,393	40,905,994	44,430,646	38,828,262	46,963,098	49,699,663
60,226	152,275	171,431	247,600	117,484	204,886
1,109,322	1,129,436	1,181,071	3,531,802	3,470,592	-
(18,900)	(39,997)	(6,018,900)	634,799	227,508	163,277
1,150,648	1,241,714	(4,666,398)	4,414,201	3,815,584	368,163
(833,107)	3,260,089	4,241,369	3,084,671	16,484,117	16,698,476
1,911,104	2,754,434	(5,493,183)	583,530	1,963,330	1,990,027
$ 1,077,997	$ 6,014,523	$ (1,251,814)	$ 3,668,201	$ 18,447,447	$ 18,688,503

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City of Texarkana, Texas
Statistical Section
Program Revenues by Function/Program
Last Ten Fiscal Years
Schedule 3

	Program Revenues				
	2013	2014	2015	2016	2017
Function/ Program					
Governmental activities:					
General government	$ 1,145,219	$ 1,061,405	$ 1,436,416	$ 408,024	$ 1,466,198
Public safety	1,988,390	2,252,465	2,502,162	2,112,647	2,542,648
Public works	680,520	979,029	564,645	425,131	454,190
Parks and Recreation	365,251	355,000	304,110	295,790	336,621
Health and welfare	1,666,170	860,910	733,190	1,081,775	875,436
Subtotal governmental activities	5,845,550	5,508,809	5,540,523	4,323,367	5,675,093
Business-type activities:					
Water and sewer	15,681,579	15,236,857	15,567,241	16,814,649	17,170,081
Subtotal business-type activities	15,681,579	15,236,857	15,567,241	16,814,649	17,170,081
Total primary government	$ 21,527,129	$ 20,745,666	$ 21,107,764	$ 21,138,016	$ 22,845,174

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City of Texarkana, Texas

Statistical Section

Program Revenues by Function/Program

Last Ten Fiscal Years

Schedule 3 (Continued)

Program Revenues				
2018	2019	2020	2021	2022
$ 1,500,537	$ 1,089,480	$ 583,372	$ 637,597	$ 2,169,519
2,663,396	2,104,102	1,348,552	1,473,903	2,944,570
581,768	450,158	277,207	302,974	1,215,358
277,088	239,364	177,914	194,451	249,455
1,494,190	879,090	202,616	221,450	1,053,942
6,516,979	4,762,194	2,589,661	2,830,375	7,632,844
17,685,938	16,768,896	16,792,121	17,406,402	23,970,263
17,685,938	16,768,896	16,792,121	17,406,402	23,970,263
$ 24,202,917	$ 21,531,090	$ 19,381,782	$ 20,236,777	$ 31,603,107

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City of Texarkana, Texas
Statistical Section
Fund Balance, Governmental Funds
Last Ten Fiscal Years
Schedule 4

	Fiscal Year				
	2013	2014	2015	2016	2017
General Fund					
Nonspendable	$ 98,990	$ 93,432	$ 88,297	$ 90,247	$ 91,371
Restricted	330,049	689,448	675,143	648,797	658,975
Committed		35,000	-	20,848	-
Assigned	36,021	128,739	268,073	145,932	149,274
Unassigned	10,327,257	9,304,806	10,511,161	12,003,407	13,215,235
Total General Fund	$ 10,792,317	$ 10,251,425	$ 11,542,674	$ 12,909,231	$ 14,114,855
All Other Governmental Funds					
Nonspendable					
Special revenue fund	$ 261,448	$ 325,693	$ 411,561	$ 353,067	$ 380,453
Restricted					
Special revenue fund	499,913	4,624,343	568,030	882,022	953,099
Debt service fund	-			76,937	22,502
Capital projects fund	12,070,107	2,515,323	2,806,712	2,422,336	9,736,141
Committed					
Special revenue fund	1,149,318	1,112,025	1,267,865	1,372,641	887,434
Assigned					
Special revenue fund	862,925	942,542	1,102,850	1,528,344	1,933,041
Unassigned					
Special revenue fund	(340,465)	(139,462)	(94,755)	(173,131)	(221,313)
Debt service fund	(104,606)	(146,654)	(173,968)	-	-
Capital projects fund	-	-	(31,268)	-	-
Total all other governmental funds	$ 14,398,640	$ 9,233,810	$ 5,857,027	$ 6,462,216	$ 13,691,357

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City of Texarkana, Texas
Statistical Section
Fund Balance, Governmental Funds
Last Ten Fiscal Years
Schedule 4 (Continued)

	Fiscal Year				
	2018	2019	2020	2021	2022
$	90,274	$ 88,838	$ -	$ -	$ -
	689,749	725,081	-	4,878	5,180
	-	-	-	-	-
	9,247,919	4,770,190	5,088,959	9,358,748	16,054,712
	8,655,483	9,846,341	13,796,333	18,307,622	20,978,636
$	18,683,425	$ 15,430,450	$ 18,885,292	$ 27,671,248	$ 37,038,528
$	372,047	$ 599,833	$ 2,532,445	$ 3,412,246	$ 2,081,499
	1,724,450	3,889,715	5,153,324	3,044,429	6,148,169
	206,784	392,006	366,388	349,310	84,604
	5,306,583	4,564,432	8,664,562	4,868,436	3,774,210
	3,277,171	1,443,943	1,714,299	1,931,875	2,115,732
	809,864	819,933	878,046	756,696	772,719
	(139,103)	(120,784)	(2,423,508)	(1,265,200)	(14)
	-	-	-	-	-
	-	-	-	-	-
$	11,557,796	$ 11,589,078	$ 16,885,556	$ 13,097,792	$ 14,976,919

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City of Texarkana, Texas
Statistical Section
Changes in Fund Balance, Governmental Funds
Last Ten Fiscal Years
Schedule 5

	Fiscal Year			
	2013	2014	2015	2016
REVENUES				
Taxes	$ 33,432,131	$ 33,976,724	$ 34,290,500	$ 35,562,15
Fees and permits	245,003	241,751	726,386	579,70
Charges for services	1,175,867	560,530	377,102	868,48
Municipal court	1,631,182	1,652,149	2,023,923	1,671,11
Grants and entitlements	794,466	626,421	369,114	258,24
Interest and dividends	167,813	79,017	82,785	96,31
Intergovernmental	1,092,352	1,518,657	1,006,232	923,00
Other	647,550	447,449	357,902	632,64
Total revenues	39,186,364	39,102,698	39,233,944	40,591,66
EXPENDITURES				
Current:				
General government	6,096,316	5,778,132	6,500,409	7,144,93
Public safety	15,370,410	14,913,921	14,900,200	14,033,52
Public works	3,843,357	4,085,840	4,674,794	5,069,60
Parks and recreation	2,393,470	2,234,747	2,429,448	2,428,56
Health and welfare	2,144,737	1,727,656	1,073,624	1,483,09
Miscellaneous	-	-	-	
Capital outlay	4,651,366	8,921,568	5,152,652	3,136,26
Debt service:				
Principal retirement	3,780,647	3,747,283	3,639,164	3,643,80
Interest and fiscal charges	2,182,138	2,047,350	1,939,214	1,851,46
Bond issuance costs	193,000	-	-	
Total expenditures	40,655,441	43,456,497	40,309,505	38,791,24
Excess (deficiency) of revenues over expenditures	(1,469,077)	(4,353,799)	(1,075,561)	1,800,42
OTHER FINANCING SOURCES (USES)				
Transfers in	4,472,167	995,874	1,089,860	1,621,31
Transfers out	(4,630,978)	(2,392,810)	(2,186,683)	(2,627,48
Proceeds from issuance of debt	-	-	-	
Bonds issued	14,550,000	-	-	
Payments to refunded bond escrow agent	(15,788,017)	-	-	
Bond premium	1,270,367	-	-	
Capital lease	21,512	45,013	86,851	1,177,49
Total other financing sources (uses)	(104,949)	(1,351,923)	(1,009,972)	171,32
Net change in fund balances	$ (1,574,026)	$ (5,705,722)	$ (2,085,533)	$ 1,971,74
Debt Service as a percentage of noncapital expenditures	16.6%	16.8%	15.9%	15.4

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City of Texarkana, Texas

Statistical Section

Changes in Fund Balance, Governmental Funds

Last Ten Fiscal Years

Schedule 5 (Continued)

Fiscal Year					
2017	2018	2019	2020	2021	2022
$ 36,156,991	$ 37,452,474	$ 37,582,888	$ 38,279,599	$ 41,782,134	$ 40,744,793
596,610	554,698	724,420	548,957	427,598	567,147
956,020	983,120	1,095,467	1,099,773	1,037,669	1,155,950
1,733,350	1,826,561	1,422,961	943,011	599,736	1,043,046
708,218	1,726,751	745,989	1,793,192	1,583,239	-
180,985	494,331	700,925	539,518	414,628	627,031
633,866	1,081,302	913,126	920,911	7,128,675	7,028,013
556,701	483,478	746,008	1,014,318	1,324,107	3,167,967
41,522,741	44,602,715	43,931,784	45,139,279	54,297,786	54,333,947
7,789,701	8,295,387	7,753,710	7,223,505	7,795,281	8,474,675
14,989,492	15,305,697	15,503,976	15,935,509	11,653,823	9,961,148
5,149,470	5,142,191	5,443,261	4,986,705	5,220,381	5,883,180
2,381,295	2,437,334	2,708,328	2,742,918	2,860,944	3,150,825
1,286,529	1,586,089	1,192,402	882,349	5,715,591	7,767,601
-	-	-	4,363	-	-
9,459,729	8,593,001	3,717,535	5,424,271	6,449,327	3,747,529
3,730,323	3,791,639	8,106,130	4,055,256	4,267,631	4,191,419
1,538,361	2,102,754	1,929,912	1,636,949	1,373,439	1,257,341
449,593	-	-	-	-	20,449
46,774,493	47,254,092	46,355,254	42,891,825	45,336,417	44,454,167
(5,251,752)	(2,651,377)	(2,423,470)	2,247,454	8,961,369	9,879,780
2,171,120	7,366,390	6,506,530	2,769,947	1,848,480	4,926,969
(3,052,626)	(2,436,585)	(7,345,117)	(4,074,595)	(2,912,307)	(6,459,692)
-	-	-	663,110	-	-
23,250,000	-	-	13,575,000	-	-
(9,792,779)	-	-	(6,815,689)	-	-
1,110,802	-	-	356,018	-	-
-	156,581	40,364	30,075	-	-
13,686,517	5,086,386	(798,223)	6,503,866	(1,063,827)	(1,532,723)
$ 8,434,765	$ 2,435,009	$ (3,221,693)	$ 8,751,320	$ 7,897,542	$ 8,347,057
14.1%	15.2%	23.5%	15.2%	14.5%	13.4%

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City of Texarkana, Texas

Statistical Section

Tax Revenue by Source, Governmental Funds

Last Ten Fiscal Years

Schedule 6

Fiscal Year	Property	Sales and Use	Franchise	Other	Total
2013	15,762,593	14,326,770	2,005,689	1,337,079	33,432,131
2014	15,993,035	14,735,398	2,006,662	1,241,629	33,976,724
2015	15,886,472	15,164,177	1,891,699	1,348,152	34,290,500
2016	16,186,609	15,899,829	1,868,181	1,607,536	35,562,155
2017	17,178,991	15,693,696	1,724,035	1,560,269	36,156,991
2018	17,510,391	16,446,745	1,844,778	1,650,560	37,452,474
2019	17,920,441	16,241,666	1,810,734	1,610,047	37,582,888
2020	18,127,196	16,807,951	1,678,268	1,666,184	38,279,599
2021	18,654,795	19,464,683	1,733,108	1,929,548	41,782,134
2022	17,845,219	20,910,472	1,694,525	1,989,102	42,439,318
Percentage change	-4.34%	7.43%	-2.23%	3.09%	1.57%

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City of Texarkana, Texas

Statistical Section

Assessed and Estimated Actual Value of Taxable Property

(per $100 of assessed value)

Last Ten Fiscal Years

Schedule 7

Fiscal Year	Tax Roll Year	Personal Property Assessed Value	Real Property Assessed Value	Total Property Assessed Value	Tax Rate (1)	Gross Tax Levy
2013	2012	$ 366,695,306	$ 2,046,730,722	$ 2,413,426,028	0.669293	$ 16,152,891
2014	2013	369,660,911	2,081,673,471	2,451,334,382	0.669293	16,406,609
2015	2014	369,666,514	2,089,129,528	2,458,796,042	0.669293	16,456,550
2016	2015	385,406,566	2,089,714,475	2,475,121,041	0.669293	16,565,812
2017	2016	409,551,523	2,117,305,243	2,526,856,766	0.700000	17,687,997
2018	2017	406,030,360	2,150,060,844	2,556,091,204	0.700000	17,892,638
2019	2018	403,949,371	2,200,563,940	2,604,513,311	0.700000	18,231,593
2020	2019	404,959,120	2,240,086,326	2,604,513,311	0.700000	18,231,593
2021	2020	406,005,575	2,318,140,024	2,724,145,599	0.700000	19,069,019
2022	2021	384,803,947	2,413,883,331	2,798,687,278	0.650000	18,191,467

Note:

(1) Tax rate per $100 of assessed value.

Source: Bowie Central Appraisal District

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Frozen Items & Late Penalty Gain	Total Tax Levy	Adjustments	Adjusted Tax Levy	Tax Distribution	
				General Fund	Debt Service
$ (553,382)	$ 15,599,510	$ (9,090)	$ 15,590,420	$ 10,454,262	$ 5,136,157
(520,491)	15,886,117	(45,380)	15,840,737	10,779,554	5,061,184
(456,263)	16,000,287	(191,570)	15,808,717	10,832,450	4,976,267
(453,708)	16,112,104	(60,396)	16,051,708	11,282,816	4,768,892
(501,103)	17,186,894	30,201	17,217,095	12,781,676	4,435,419
(479,985)	17,412,654	(24,226)	17,388,428	12,398,892	4,989,535
(478,145)	17,753,448	(11,080)	17,742,368	13,793,424	3,948,944
(511,103)	18,004,215	(38,738)	17,965,477	14,082,367	3,883,113
(566,695)	18,502,333	(30,442)	18,471,891	14,838,206	3,633,685
(472,228)	17,719,245	873	17,720,118	14,295,909	3,424,208

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City of Texarkana, Texas
Statistical Section
District and Overlapping Property Tax Rates
(per $100 of assessed value)
Last Ten Fiscal Years
Schedule 8

Fiscal Year	City Direct Rates		
	General	General Obligation Debt Service	Total City Direct Rate
2013	0.448799	0.220494	0.669293
2014	0.455451	0.213842	0.669293
2015	0.458613	0.210680	0.458613
2016	0.470449	0.198844	0.669293
2017	0.519668	0.180332	0.700000
2018	0.499138	0.200862	0.700000
2019	0.544200	0.155800	0.000000
2020	0.548700	0.151300	0.700000
2021	0.562300	0.137700	0.700000
2022	0.524395	0.125605	0.650000

Source: Bowie Central Appraisal District

Notes: Overlapping rates are those of local and county governments that apply to the property owners within the City of Texarkana, Texas. Not all overlapping rates apply to all City property owners.

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City of Texarkana, Texas

Statistical Section

District and Overlapping Property Tax Rates

(per $100 of assessed value)

Last Ten Fiscal Years

Schedule 8 (Continued)

Overlapping Rates					
Texarkana Independent School District	Bowie County	Texarkana College	Liberty-Eylau Independent School District	Pleasant Grove Independent School District	Red Lick Independent School District
1.339	0.3612	0.105267	1.26126	1.44	
1.339	0.4736	0.105267	1.26102	1.44	
1.425	0.3992	0.105267	1.26100	1.44	
1.425	0.3992	0.105267	1.26100	1.44	
1.425	0.4243	0.110718	1.37000	1.44	
1.425	0.4243	0.118115	1.37000	1.44	
1.425	0.0424	0.118115	1.37000	1.46	1.18
1.323	0.0424	0.123081	1.26840	1.38	1.11
1.310	0.4243	0.123081	1.25470	1.37	1.09
1.307	0.4243	0.123081	1.25000	1.36	1.09

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City of Texarkana, Texas
Statistical Section
Principal Property Taxpayers
Current Year and Nine Years Ago
Schedule 9

	2022		
Taxpayer	Rank	2021 Valuation (1) (2)	Percentage of Total Assessed Valuation
AEP Southwestern Electric Power Co.	1	$ 27,440,160	0.98%
Christus Health Ark La Tx	2	26,082,184	0.93%
MPT of Texarkana - Steward LLC	3	18,154,243	0.65%
Rancho Texarkana Investors LLC	4	17,728,468	0.63%
Arista Apartments	5	15,600,000	0.56%
Sterno Candle Lamp	6	15,467,410	0.55%
LPG Apartments LP	7	14,200,000	0.51%
Patmos Holding LLC	8	12,888,245	0.46%
Central Mall Texar Realty Hold	9	11,979,833	0.43%
Dillard Texas Four-Point LLC	10	11,665,591	0.42%
William Gregg Orr			
Arklatex Real Estate LP			
Walmart Stores #01-2123			
Valor Telecom of Texas LP			
GG&A Central Mall Partners			
Richmond Road Apartments LP			
Cowhorn Creek Properties, LLC			
Condeb, LP			
Total principal taxpayers		$ 171,206,134	6.12%

(1) Net of exemptions

(2) Source - Bowie Central Appraisal District

Unaudited - see accompanying auditors' report

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City of Texarkana, Texas
Statistical Section
Principal Property Taxpayers
Current Year and Nine Years Ago
Schedule 9 (Continued)

	2013	
Rank	2012 Assessed Valuation (1) (2)	Percentage of Total Assessed Valuation
3	$ 16,444,294	0.68%
1	24,481,498	1.01%
5	12,067,270	0.50%
7	11,115,483	0.46%
10	9,488,718	0.39%
6	11,123,104	0.46%
2	31,920,937	1.32%
4	14,215,963	0.59%
9	10,573,819	0.44%
8	10,646,206	0.44%
	$ 152,077,292	6.29%

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City of Texarkana, Texas
Statistical Section
Property Tax Levies and Collections
Last Ten Fiscal Years
Schedule 10

Fiscal Year	Tax Roll Year	Total Adjusted Tax Levy	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage		Amount	Percentage
2013	2012	$ 15,590,419	$ 15,256,890	97.86%	$ 298,358	$ 15,555,248	99.77%
2014	2013	15,840,738	15,514,090	97.94%	289,795	15,803,885	99.77%
2015	2014	15,808,717	15,452,342	97.75%	309,266	15,761,608	99.70%
2016	2015	16,051,708	15,748,536	98.11%	257,058	16,005,594	99.71%
2017	2016	17,217,095	16,814,025	97.66%	348,469	17,162,494	99.68%
2018	2017	17,388,427	17,037,845	97.98%	284,946	17,322,791	99.62%
2019	2018	17,742,368	17,400,106	98.07%	261,465	17,661,571	99.54%
2020	2019	18,471,891	17,674,056	98.38%	190,670	17,864,726	96.71%
2021	2020	18,471,891	18,227,623	98.68%	123,417	18,351,040	99.35%
2022	2021	17,720,118	17,470,102	98.59%	-	17,470,102	

Ad valorem taxes are levied on October 1 of each year.

Source - September certified jurisdiction report.

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City of Texarkana, Texas

Statistical Section

Direct and Overlapping Sales Tax Rates

(per $100 of assessed value)

Last Ten Fiscal Years

Schedule 11

Fiscal Year	City Direct Rate	Bowie County
2013	1.50%	0.50%
2014	1.50%	0.50%
2015	1.50%	0.50%
2016	1.50%	0.50%
2017	1.50%	0.50%
2018	1.50%	0.50%
2019	1.50%	0.50%
2020	1.50%	0.50%
2021	1.50%	0.50%
2022	1.50%	0.50%

Source: Texas Comptroller Website

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City of Texarkana, Texas

Statistical Section

Water Sold by Type of Customer – Texarkana, Texas Water Utilities

(in thousands of gallons)

Last Ten Fiscal Years

Schedule 12

Type of Customer	2013	2014	2015	2016
Residential	1,027,446	1,417,654	1,376,505	1,287,088
Commercial	717,174	991,064	951,031	973,341
Member Cities	952,637	874,055	817,986	850,476
Wholesale	958,491	948,195	918,397	995,876
Total	3,655,748	4,230,968	4,063,919	4,106,781
Total Direct Rate per 1,000 Gallons				
Residential (2)	3.01	3.01	3.01	3.01
>0-2,000				
>2,000-5,000				
>5,000-7,000				
>7,000-10,000				
>10,000				
Commercial (2)	2.26	2.26	2.26	2.26
>0-2,000				
>2,000-5,000				
>5,000-7,000				
>7,000-10,000				
>10,000				
Member Cities	0.73	0.7448	0.7275	0.7986

(1) Includes TexAmericas Center usage of 231,851 (in 000's) since pass-through usage serving RRAD is billed at Member City consensus rate.

(2) TWU adopted tiered structure for water rates during FY 2016.

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City of Texarkana, Texas

Statistical Section

Water Sold by Type of Customer – Texarkana, Texas Water Utilities

(in thousands of gallons)

Last Ten Fiscal Years

Schedule 12 (Continued)

2017	2018	2019	2020	2021	2022
1,188,352	1,309,564	1,274,485	1,469,904	1,348,391	899,865
904,554	956,902	940,855	939,774	898,927	878,972
872,256	1,137,326	1,039,938	1,083,498	1,087,940	1,012,043 (1)
1,021,527	742,249	733,093	710,133 (1)	758,998 (1)	988,423
3,986,689	4,146,041	3,988,371	4,203,309	4,094,256	3,779,303
1.75	1.75	1.80	1.80	1.80	1.80
2.00	2.00	2.06	2.06	2.06	2.06
3.25	3.25	3.34	3.34	3.34	3.34
3.75	3.75	3.86	3.86	3.86	3.86
4.00	4.00	4.11	4.11	4.11	4.11
3.25	3.25	3.341	3.34	3.34	3.34
3.25	3.25	3.341	3.34	3.34	3.34
3.25	3.25	3.341	3.34	3.34	3.34
3.25	3.25	3.341	3.34	3.34	3.34
3.25	3.25	3.341	3.34	3.34	3.34
0.8109	0.8914	0.9006	0.9389	0.9302	0.9302

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City of Texarkana, Texas

Statistical Section

Water and Sewer Rates – Texarkana, Texas Water Utilities

Last Ten Fiscal Years

Schedule 13

Fiscal Year	Water		Sewer	
	Monthly Minimum 2000 Gals	Rate per 1000 Gals Over Minimum	Monthly Minimum 2000 Gals	Rate per 1000 Gals Over Minimum
Residential				
2013	8.15	3.01	10.52	3.77
2014	8.15	3.01	10.52	3.77
2015	8.15	3.01	10.52	3.77
2016	8.15	(3)	10.52	3.77
2017	8.15	(3)	10.52	3.77
2018	8.15	(3)	10.52	3.77
2019	8.38	(3)	10.81	3.88
2020	8.38	(3)	10.81	3.88
2021	8.38	(3)	10.81	3.88
2022	8.38	(3)	10.81	3.88
>0-2,000		1.80		
>2,000-5,000		2.06		
>5,000-7,000		3.34		
>7,000-10,000		3.86		
>10,000		4.11		
Commercial				
2013	9.28	2.26	10.52	4.41
2014	9.28	2.26	10.52	4.41
2015	9.28	2.26	10.52	4.41
2016	9.28	(3)	10.52	4.41
2017	9.28	(3)	10.52	4.41
2018	9.28	(3)	10.52	4.41
2019	9.54	(3)	10.81	4.53
2020	9.54	(3)	10.81	4.53
2021	9.54	(3)	10.81	4.53
2022	9.54	(3)	10.81	4.53
>0-2,000		3.34		
>2,000-5,000		3.34		
>5,000-7,000		3.34		
>7,000-10,000		3.34		
>10,000		3.34		

Note: (3) TWU adopted tiered structure for water rates during FY2016

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City of Texarkana, Texas

Statistical Section

Principal Water and Sewer Revenue Payers – Texarkana, Texas Water Utilities

Current Year and Nine Years Ago

Schedule 14

	2022			2013		
Payer	Rank (1)	Water & Sewer Revenue	Percentage of Total Water & Sewer Revenue	Rank (1)	Water & Sewer Revenue	Percentage of Total Water & Sewer Revenue
Christus St. Michael Hospital	1	$ 554,776	3.56%	2	$ 348,104	2.99%
TCI (Alcoa)	2	319,058	2.05%			
Federal Correctional Institute	3	544,190	3.49%	1	608,753	5.23%
Wadley Hospital	4	160,466	1.03%	3	151,597	1.30%
TISD	5	166,193	1.07%	6	156,172	1.34%
West Fraser	6	106,085	0.68%			
Lasalle/Bowie County Jail	7	140,926	0.90%			
River Crossing Apartments	8	121,128	0.78%	7	95,534	0.82%
City of Texarkana, TX	9	74,102	0.48%	9	67,288	0.58%
Lakeridge Apartments	10	105,819	0.68%			
Texarkana Housing Authority				4	191,227	1.64%
Brighton Manor/Woodlands Apts				5	182,253	1.57%
Town North Apartments				8	82,219	0.71%
Texarkana College				10	66,921	0.58%
Totals		$ 2,292,743	14.72%		$ 1,950,068	16.76%

(1) Ranking is computed based on consumption (number of gallons), not revenue.

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City of Texarkana, Texas
Statistical Section
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Schedule 15

	Governmental Activities			
Fiscal Year	General Obligation Bonds	Certificates of Obligation	Notes Payable	Loans Payable
2013	27,636,147	27,263,094		46,935
2014 (3)(4)	27,290,448	25,964,808		54,177
2015	25,298,564	24,131,334		96,864
2016	22,741,681	22,987,860		106,088
2017 (5)	29,249,798	22,934,384		64,230
2018 (6)	24,395,000	26,515,000		150,578
2019	18,335,000	24,705,000		114,215
2020 (7)(8)	23,690,000	22,470,000	362,743	93,880
2021	21,185,000	21,360,000	197,176	42,310
2022	18,575,000	20,210,000		40,709

(1) See Demographic and Economic Statistics Schedule for personal income and population data.
(2) The City issued $4,115,000 in Certificates of Obligation in 2012.
(3) The City issued $14,550,000 in General Obligation Refunding Bonds in 2013.
(4) The City issued $2,200,000 in Revenue Bonds in 2013.
(5) The City issued $9,090,000 in General Obligation Refunding Bonds in 2016.
(6) The City issued $14,160,000 in Certificates of Obligation in 2017.
(7) The City issued $6,795,000 in General Obligation Refunding Bonds in 2020.
(8) The City issued $6,780,000 in Certificates of Obligation in 2020.

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City of Texarkana, Texas
Statistical Section
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
Schedule 15 (Continued)

Business-type Activities				
Water Revenue Bonds	Loans Payable	Total Primary Government	Percentage of Personal Income(1)	Per Capita(1)
4,489,191	4,985,995	64,421,362	7.47%	1,769
4,132,463	4,734,592	62,176,488	6.91%	1,666
3,727,670	4,516,570	57,771,002	6.33%	1,526
3,325,000	4,132,943	53,293,572	5.80%	1,409
2,890,000	3,731,217	58,869,629	6.10%	1,554
2,645,000	3,307,628	57,013,206	5.93%	1,508
2,395,000	2,866,638	48,415,853	5.12%	1,290
2,135,000	2,511,391	51,263,014	4.76%	1,396
1,865,000	2,305,325	46,954,811	4.45%	1,304
1,575,000	1,931,682	42,332,391	-	-

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City of Texarkana, Texas

Statistical Section

Ratios of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

Last Ten Fiscal Years

Schedule 16

Fiscal Year	Population (1)	Assessed Value	Gross Bonded Debt (2)
2013	36,998	$ 2,413,426,028	$ 59,388,432
2014	37,332	2,451,334,382	57,387,719
2015	37,857	2,458,796,042	53,157,568
2016	37,831	2,475,121,041	49,054,541
2017	37,887	2,526,856,766	55,074,182
2018	37,818	2,556,091,204	55,938,352
2019	37,544	2,604,513,311	47,503,621
2020	36,733	2,645,045,446	50,153,714
2021	36,017	2,724,145,599	44,410,000
2022	35,924	2,798,687,278	40,360,000

Notes:

(1) Estimate of City Planning Department which is from U.S. Census.

(2) Excluding International Paper Company revenue bonds and including certificates of obligations issued for water and sewer programs.

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City of Texarkana, Texas

Statistical Section

Ratios of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita

Last Ten Fiscal Years

Schedule 16 (Continued)

Less Debt Service Funds	Less Debt Payable From Enterprise Funds (2)	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt per Capita
$ -	$ 4,489,191	$ 54,899,241	2.27	$ 1,484
-	4,132,463	53,255,256	2.17	1,427
-	3,727,670	49,429,898	2.01	1,306
76,937	3,325,000	45,652,604	1.84	1,207
22,502	2,890,000	52,161,680	2.06	1,377
206,784	2,645,000	53,086,568	2.08	1,404
391,806	2,383,497	44,728,318	1.72	1,191
366,188	1,844,277	47,943,249	1.81	1,305
349,312	1,865,000	42,195,688	1.55	1,172
84,604	1,575,000	38,700,396	1.38	1,077

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City of Texarkana, Texas
Statistical Section
Direct and Overlapping Governmental Activities Debt
September 30, 2022
Schedule 17

Jurisdiction	Outstanding Debt	Percentage of Debt Applicable to City of Texarkana	Amount Applicable to City of Texarkana
Direct:			
City of Texarkana, Texas	$ 38,825,709	100.00%	$ 38,825,709
Overlapping:			
Texarkana Independent School District	31,990,000	67.25%	21,513,275
Texarkana College	-	44.54%	-
Bowie County	16,020,000	49.51%	7,931,502
Liberty-Eylau Independent School District	21,755,000	37.34%	8,123,317
Pleasant Grove School District	80,635,000	79.02%	63,717,777
Red Lick Independent School District	3,760,000	9.72%	365,472
Subtotal - Overlapping debt			101,651,343
Total direct and overlapping			$ 140,477,052
Per capita overlapping debt			$ 3,824

Source - City and County tax records

Note - Overlapping governments are those that coincide, at least in part, with geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Texarkana, Texas. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

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City of Texarkana, Texas
Statistical Section
Legal Debt Margin
Last Ten Fiscal Years
Schedule 18

	2013	2014	2015	2016
Assessed value of real property	$ 2,046,730,722	$ 2,081,673,471	$ 2,089,129,528	$ 2,089,714,475
Debt limit - 25% of assessed value of real property	$ 511,682,681	$ 520,418,368	$ 522,282,382	$ 522,428,619
Total general obligation bonded debt	27,636,147	27,290,448	25,298,564	22,741,680
Less amount available in Debt Service Fund	-	-	-	(76,937)
Total amount of debt applicable to debt limit	27,636,147	27,290,448	25,298,564	22,664,743
Legal debt margin	$ 484,046,534	$ 493,127,920	$ 496,983,818	$ 499,763,876

Notes:

There is a rate limitation of $2.50 per $100 of assessed value imposed by the Texas Constitution and City Charter.

Article 3, Section 53 of the Texas Constitution limits the legal debt to 25% of the assessed valuation of the real property.

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City of Texarkana, Texas
Statistical Section
Legal Debt Margin
Last Ten Fiscal Years
Schedule 18 (Continued)

2017	2018	2019	2020	2021	2022
$ 2,117,305,243	$ 2,150,060,844	$ 2,200,563,940	$ 2,240,086,326	$ 2,318,140,024	$ 2,413,883,331
$ 529,326,311	$ 537,515,211	$ 550,140,985	$ 560,021,582	$ 579,535,006	$ 603,470,833
29,249,798	24,395,000	18,335,000	23,690,000	21,185,000	18,575,000
(22,502)	(206,784)	(391,806)	(366,188)	(349,312)	(84,604)
29,227,296	24,188,216	17,943,194	23,323,812	20,835,688	18,490,396
$ 500,099,014	$ 513,326,995	$ 532,197,791	$ 536,697,770	$ 558,699,318	$ 584,980,437

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City of Texarkana, Texas
Statistical Section
Pledged Revenue Coverage (1)
Last Ten Fiscal Years
Schedule 19

Fiscal Year	Gross Revenue(2)	Operating Expenses (3)	Net Revenue Available For Debt Service	Debt Service Requirements (4)	Coverage
2013	$ 15,847,484	$ 11,418,138	$ 4,429,346	$ 492,840	8.99
2014	15,269,056	11,064,894	4,204,162	559,088	7.52
2015	15,767,506	11,261,328	4,506,178	562,188	8.02
2016	16,864,947	11,262,109	5,602,838	560,647	9.99
2017	17,313,475	11,650,159	5,663,316	566,159	10.00
2018	17,930,971	11,279,978	6,650,993	360,819	18.43
2019	17,174,995	12,434,904	4,740,091	357,663	13.25
2020	19,342,744	14,363,353	4,979,391	353,634	14.08
2021	19,675,217	14,452,254	5,222,963	348,356	14.99
2022	22,458,272	16,329,506	6,128,766	352,666	17.38

Notes:

(1) Exclusive of Lake Texarkana Water Supply Corporation and Graphic Packaging International utility operations and obligations.

(2) Total revenue includes interest income on investments and payments received from Texarkana, Arkansas Utilities for debt service on revenue bonds issued for construction on intersystem notes payable facilities.

(3) Operating expenses exclude depreciation and amortization.

(4) Principal and interest on revenue bonds only. Amounts do not include payments on obligations under capital leases.

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City of Texarkana, Texas
Statistical Section
Demographic and Economic Statistics
Last Ten Fiscal Years
Schedule 20

Fiscal Year	Population (1)	Median Age (1)	Per Capita Income (1)	Unemployment Rate (1)	Personal Income (2)
2013	36,998	36.5	$ 23,297	6.8	$ 861,942,406
2014	37,332	37	24,118	5	900,373,176
2015	37,857	37	24,095	4.8	912,164,415
2016	37,831	37	24,285	4.6	918,725,835
2017	37,887	37.4	25,491	4.1	965,777,517
2018	37,818	37.5	25,425	5.2	961,522,650
2019	37,544	37.8	25,202	4	946,183,888
2020	36,733	37.8	29,292	8	1,075,983,036
2021	36,017	37.2	29,292	5.7	1,055,009,964
2022	35,924	38.4	30,348	4.7	1,090,221,552

Notes:

(1) Information obtained from ESRI reports provided by the Texarkana, Texas Economic Development Manager
(2) Personal income calculated by multiplying estimated population by per capita income.

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City of Texarkana, Texas

Statistical Section

Principal Employers, Metropolitan Statistical Area (MSA) – Texarkana, Texas and Texarkana, Arkansas

Current Year and Nine Years Ago

Schedule 21

	2022			2013		
Employer	Employees	Rank	Percentage of Total MSA Employ-ment (1)	Employees	Rank	Percentage of Total MSA Employ-ment (2)
			61,626			*60,200*
Christus St. Michael Health Care	1,880	1	3.05%	1,900	2	3.16%
Cooper Tire & Rubber	1,867	2	3.03%	1,860	3	3.09%
Red River Army Depot and Tenants	1,863	3	3.02%	4,700	1	7.81%
Texarkana Texas ISD	902	4	1.46%	795	8	1.32%
Graphic Packaging (International Paper)	796	5	1.29%	925	6	1.54%
Wadley Regional Medical Ctr	704	6	1.14%	850	7	1.41%
Wal-Mart/Sam's	696	7	1.13%	1,100	5	1.83%
Domtar (Georgia Pacific)	602	8	0.98%	1,150	4	1.91%
DLA	550	9	0.89%	-		0.00%
Texarkana Arkansas School District	395	10	0.64%	785	9	1.30%
Southern Refrigerated Transport	-		-	750	10	1.25%
Total	10,255		16.63%	14,815		24.62%

Source:
Chamber of Commerce, Texas Workforce Commission LMI Tracer

Notes:
(1) MSA employment for 2020 is 58,575.

(2) MSA employment for 2010 is 57,600.

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City of Texarkana, Texas

Statistical Section

Full-Time-Equivalents City Government Employees by Function/Program

Last Ten Fiscal Years

Schedule 22

	2013	2014	2015	2016	2017
General government					
Purchasing- General Services	0	0	0	0	0
Finance / Accounting	8	8	8	8	8
Building Maintenance	3	2	0	0	0
City Manager	1	2	9	10	11
City Secretary	2	3	0	0	0
Research and Vital Statistics	2	3	0	0	0
Human Resources	4	4	4	4	5
City Attorney	0	0	0	0	0
Municipal Court	8.5	7.5	9.5	8.5	8.5
Quality Assurance	1	0	0	0	0
Marketing	1.5	1	0	0	0
Public safety					
Police Administration	9	8	6	2	2
Uniform Services- Patrol	63	62	61	59	62
Support Services	32	31	31	39	37
Criminal Investigation	0	0	0	0	0
CMV Enforcement Unit	0	0	0	0	0
Narcotics	0	0	0	0	0
Fire Administration	3	4	81	78	79
Fire Operations	72	70	0	0	0
Fire Prevention	5	6	0	0	0
Fire Training	0	0	0	0	0
Emergency Management	0	0	0	0	0
Public works					
Public Works Administration	0	0	0	0	0
Engineering	4	4	3	2	7
Engineering & Infrastructure Administration	2	2	2	1	1
Street Maintenance	32	30	36	36	39
Building Inspection	7	6	13	12	13
Sign and Signal	6	5	6	6	0
P&Z/Comm & PW Administration	1.5	0	0	0	0
Code Enforcement	3	3	0	0	0
Stormwater Management	2	2	2	2	0
Health and welfare					
Community Development	5	5	5.5	5.5	6
Environmental Services	2	2	0	0	0
Environmental Health Services	1	1	0	0	0
Demolition	0	0	0	0	0
Animal Control	2	2	0	0	0

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City of Texarkana, Texas

Statistical Section

Full-Time-Equivalents City Government Employees by Function/Program

Last Ten Fiscal Years

Schedule 22 (Continued)

2018	2019	2020	2021	2022
0	0	0	0	0
8	7	5	5	6
0	0	0	0	0
9	7.5	9	8	2
0	0	0	0	5
0	0	0	0	0
5	5	4	4	4
0	0	0	0	0
8.5	7.5	8.5	8.5	7.5
0	0	0	0	0
0	0	0	0	0
2	2	2	2	2
66	61	58	62	59
37	36	36	35	37
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
81	81	78	80	80
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
5	7	6	5	6
2	2	2	3	3
42	43	38	36	36
11	12	12	11	11
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
6	4.5	4.5	4.5	4.5
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas

Statistical Section

Full-Time-Equivalents City Government Employees by Function/Program

Last Ten Fiscal Years

Schedule 22 (Continued)

	2013	2014	2015	2016	2017
Economic Development	0	0	0	0	0
Parks and recreation					
Parks Administration	2	2	2	2	2
Parks Maintenance	20	21	17	16	17
Recreational Programs	3	3	4	5	5
Senior Citizen Programs	1	1	0	0	0
Community Center / Weed & Seed	1	1	0	0	0
Library	12.5	13.5	11	10.5	12.5
Teen Court	0	0	0	0	0
Veterans Affairs	0.5	0.5	0.5	0	0
Family Health Center					
Administration	4	4	3	3	3
Community	1	1	1	1	1
Employee Health	0	0	0	0	0
WIC	6	7	7	6	7.5
Reproductive	5	4	5	4	5
TB	0	0	0	0	0
Public Health Response	0	0	0	0	0
Tobacco	0	0	0	0	0
Diabetes	2	1	0	0	0
Health Equity					
Central Records - Dispatch	41	38	41	40	39
MPO	1.5	3	3	2	2
Fleet	6	4	6	6	6
Total	389.0	377.5	377.5	368.5	378.5

Source: Various City Departments, employee count for last September payroll

Notes: Full-time equivalent of non-civil service employees and civil service police is 2,080 hours per year and 2,904 hours per year for civil service firefighters.

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas

Statistical Section

Full-Time-Equivalents City Government Employees by Function/Program

Last Ten Fiscal Years

Schedule 22 (Continued)

2018	2019	2020	2021	2022
1	0.5	0	0	0
3	3	3	3	4
19	21	18	19	21
4	4	4	4	3
0	0	0	0	0
0	0	0	0	0
12.5	12.5	12.5	11	11.5
0	0	0	0	0
0	0	0	0	0
3	3	2	2	2
1	1	1	1	1
0	0	2	1	2
6.5	6	6.5	7.5	6
4	4	4	3	3
0	0	0	0	0
0	0	1	1	1
0	0	0	0	0
0	0	0	0	0
			0	1
36	35	36	32	31
2	2	2	2	2
5	6	6	4	5
379.5	373.5	361.0	354.5	356.5

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas
Statistical Section
Operating Indicators by Function/Program
Last Ten Fiscal Years
Schedule 23

Function/Program	2013	2014	2015	2016
General government				
Birth certificate requests	5,758	6,056	6,257	6,718
Public safety				
Police				
Commissioned officers	96	95	90	91
Calls for service	38,712	41,556	38,622	39,562
Total citations issued	10,558	12,507	11,012	9,244
Custody arrests	3,243	2,383	3,488	3,429
Fire				
Firefighters	77	78	78	78
Responses- Fire	259	220	264	250
Responses- EMS/Rescue	1,753	1,871	1,761	1,748
Responses- Other	1,109	1,022	1,005	1,096
Inspections	3,950	3,950	4,032	4,028
Public works				
Street resurfacing (miles)	(1)	(1)	(1)	2
Building permits issued	577	443	481	544
Building permits ($)	40,844,204	27,317,875	58,075,585	38,254,996
Water				
Average daily consumption (millions of gallons)	12.368	11.467	10.677	8.815
Raw water production (millions of gallons)	12.997	12.062	11.545	9.888
Wastewater				
Average daily sewage treatment (millions of gallons)				
South Regional Plant	6.642	8.062	8.89	10.130
Wagner Creek Plant	1.3	1.7	1.7	1.7
Airlines				
Scheduled airline arrivals and departures per day	6	6	6	6
Passengers enplaning and deplaning per year	66,338.000	68,674	71,500	67,642

Source: Various City Departments

Notes:
(1) No information available

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas
Statistical Section
Operating Indicators by Function/Program
Last Ten Fiscal Years
Schedule 23 (Continued)

2017	2018	2019	2020	2021	2022
7,137	6,836	7,426	3,509	4,703	4,511
91	91	91	85	88	87
38,878	37,387	40,716	33,458	38,377	37,287
9,594	8,234	7,627	2,741	3,490	6,026
4,059	3,885	4,477	2,418	3,040	3,133
78	78	78	78	78	78
246	287	230	189	230	275
1,770	2,175	2,267	2,317	2,689	2,451
1,010	1,031	1,084	1,091	1,304	1,221
3,445	3,336	3,377	1,127	1,360	2,800
1	14	4	3	(1)	0
580	625	698	100	90	73
57,433,786	60,555,822	70,155,822	10,180,000	9,162,000	7,431,400
10.395	11.742	11.034	11.516	11.217	12.438
11.134	12.463	12.152	9.075	12.396	12.831
8.009	7.616	9.967	9.333	9.576	7.344
1.422	1.513	1.880	1.741	1.708	1.606
6	8	7	4	6	5
70,031	76,524	76,364	36,430	56,500	70,000

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas
Statistical Section
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
Schedule 24

Function/Program	2013	2014	2015	2016
General Government				
Buildings	4	4	4	4
Public safety				
Police Stations	1	1	1	1
Number of vehicles	65	72	80	72
Fire Stations	5	5	5	5
Fire Apparatus	9	7	9	9
Other motorized vehicles	8	8	8	9
Public works				
Buildings	4	4	4	4
Streets (miles)	259	260	261	262
Paved alleys	8	8	8	8
Unpaved alleys	15	15	15	15
Storm sewers	31	31	32	33
Streetlights	3,200	3,200	3,200	3,250
Parks and recreation				
Parks	12	12	12	12
Park acreage developed	587	587	587	587
Park acreage partially developed	1,330	1,330	1,330	1,330
Playgrounds	26	24	26	25
Swimming pools	0	0	0	0
Tennis courts	4	4	4	4
Baseball diamonds	8	8	8	8
Softball diamonds	10	10	10	10
Recreation centers	2	1	1	1
Senior citizens centers	1	1	1	1
Cemetery acreage	19	19	19	19
Landscaped island/ historical markers	8	8	8	8
Landscaped medians	10	10	10	9
Soccer fields	12	10	12	13
Restroom facilities	17	18	18	18
Boat ramp	2	2	2	2
Splash pad	1	1	1	1
Perot Theatre	1	1	1	1

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas

Statistical Section

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Schedule 24 (Continued)

2017	2018	2019	2020	2021	2022
4	4	4	4	4	4
1	1	1	1	1	1
74	74	69	70	72	73
5	5	5	5	5	5
9	9	9	9	9	10
8	11	9	9	9	10
4	4	4	4	4	4
262	262	262	262	262	263
8	8	8	8	8	8
15	15	15	15	15	15
33	33	33	33	33	34
3,250	3,250	3,250	3,250	3,250	3,500
12	12	12	12	12	12
587	587	587	587	587	587
1,330	1,330	1,330	1,330	1,330	1,330
25	25	27	28	28	28
0	0	0	0	0	0
4	4	4	4	4	4
8	8	8	8	8	8
10	10	10	10	10	10
1	1	1	1	1	1
1	1	1	1	1	1
19	19	19	19	19	19
8	8	8	8	8	8
9	9	9	9	9	9
13	13	13	13	13	13
18	18	18	18	18	18
2	2	2	2	2	2
1	1	1	1	1	1
1	1	1	1	1	1

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas
Statistical Section
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years
Schedule 24 (Continued)

Function/Program	2013	2014	2015	2016	2017
Health and Welfare					
Buildings	1	1	1	1	1
Water					
Water mains (miles)	479	483	486	473	498
Water connections	13,133	13,170	13,224	13,285	1,377
Fire hydrants	2,115	2,139	2,169	2,183	2,188
Plant capacity (million gallons per day)	18	18	18	18	18
Wastewater					
Sanitary sewer mains (miles)	340	337	342	336	357
Sewer connections	12,584	12,622	12,677	12,719	12,774
Sewer plant capacity (millions gallons per day)	20	20	20	20	20
Airports					
Number of airports	1	1	1	1	1
Acres	1,200	1,200	1,200	1,200	1,200
Length of main runways	6,601	6,601	6,601	6,601	6,601

Source: Various City of Texarkana, Texas departments

Notes:

(1) No information available

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

City of Texarkana, Texas

Statistical Section

Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Schedule 24 (Continued)

2018	2019	2020	2021	2022
1	1	1	1	1
477	476	465	465	475
13,418	13,483	12,946	12,222	13,774
2,136	2,144	2,088	2,088	2,106
18	18	18	18	18
347	344	349	349	349
12,826	12,855	10,626	11,610	12,244
20	20	20	20	20
1	1	1	1	1
1,200	1,200	1,200	1,235	1,235
6,601	6,601	6,601	6,601	6,601

Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

CITY OF TEXARKANA

CITY COUNCIL

MINUTES • JULY 10, 2023

Council Chambers | **Regular Meeting** | **6:00 PM**

220 TEXAS BLVD., TEXARKANA, TX 75501

I. CALL TO ORDER, ROLL CALL, ESTABLISHMENT OF QUORUM

ee Name	Title	Status	Arrived
ggeman	Mayor	Present	
Matlock	Ward 1	Present	
art	Ward 2	Present	
illiams	Ward 3	Present	
Page	Ward 4	Absent	
hite	Ward 5	Present	
is	Ward 6	Present	

City Staff: City Manager David Orr, Jennifer Evans, Kristin Peeples, Robby Robertson, Chris Black, J.W. Bramlett, Reed Russell, Karey Parker, Gary Smith, Dusty Henslee, Lisa Thompson, Vashil Fernandez, and Mashell Daniel.

Municipal Court: Judge Sherry Jackson Hawkins.

Legal Counsel: Jeff Lewis.

II. INVOCATION AND PLEDGE LED BY COUNCIL MEMBER JEAN MATLOCK

III. MAYOR'S REMARKS AND ITEMS OF COMMUNITY INTEREST

Upcoming City Council Meetings
Monday, August 14, 2023, at 6:00 p.m.
Monday, August 28, 2023 at 6:00 p.m.

July/August Events
Farmers Market continues each Saturday from 7:00 a.m. until 11:00 a.m. at 500 N. State Line Avenue, Texarkana, Texas, between the Courthouse/Post Office and Sheppard Park.

The Best Salsa in the Ark-La-Tex Competition will be hosted by the Texarkana Farmers Market on August 5th at 500 N. State Line Avenue, Texarkana, Texas. Contest will run from 7:00 a.m. to 12:00 p.m. If you are interested in entering a salsa in the contest, please email farmersmarket@txkusa.org <mailto:farmersmarket@txkusa.org>.

Perot Theatre Shows

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

July 16th at 6:00 p.m. - Travis Tritt in concert
July 22nd at 8:00 p.m. - Rodney Carrington in concert

Mayor Bruggeman and Arkansas Board of Director Steven Hollibush presented a joint proclamation to **Bishop Terry Taylor** from Church of the Living God #4 in Texarkana, Arkansas. Bishop Taylor has been involved in the ministry at that church for 25 years.

He is also a well-known educator in the community and was recently named the Assistant Superintendent at Texarkana Arkansas School District. Bishop Taylor was thanked for his many years of dedicated service.

On Saturday, July 8th, Texarkana USA celebrated the **Sesquicentennial Ball** at the Texarkana Country Club. It was an exciting and historic evening for the community. The celebration was well attended by the City Council and guests, along with the Arkansas Board of Directors and their guests.

The Mayor gave special recognition to three city staff who worked tireless to spearhead the event: Lisa Thompson, Brooke Stone, and Keith Beason. Other associated events will also be celebrated throughout the year with the official anniversary date being December 8, 2023.

IV. OPEN FORUM: COMMENTS FROM THE PUBLIC

Per Council rules, comment time is limited to five minutes, or ten minutes if using a translator. Before comments are made, a speaker must complete an information sheet and give to the City Secretary. If your comment pertains to an agenda item with a scheduled public hearing or public comment, the Council requires that you make your comment at that time; you do not need to complete an information sheet.

Shawn Dangerfield addressed the council concerning the "quickness" of the notification process for sending out code enforcement letters related to distressed properties.

V. APPOINTMENTS TO BOARDS, COMMISSIONS, AND COMMITTEES

There were no appointments made to any board, commission, or committee.

VI. ITEMS FOR CONSIDERATION

Consent Items

(6:15 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mary Hart, Ward 2
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

1. Consider approval of the minutes of the Regular Meeting of the City Council held on June 20, 2023 at 6:00 PM.

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

2. Order No. 2023-089 calling the City's November 7, 2023, General Election for the purpose of electing a Council Member for Ward Three (3) and a Council Member for Ward Five (5).

3. Resolution No. 2023-092 authorizing the City Manager to execute contracts for the purchase of chemicals for water and wastewater treatment. Funds are available in the Utility's 2023-2024 budget in the departments' operating fund.

   Public Hearing:
   Council Vote: July 10, 2023

4. Resolution No. 2023-093 authorizing the City Manager to execute a contract with R.K. Hall, Inc. of Paris, Texas, for an amount not to exceed $3,676,077.44, for the Robison Road Mill and Overlay Street Reconstruction project, with funds budgeted in the 2022 Bond Fund.

   Public Hearing:
   Council Vote: July 10, 2023

Action Items

5. Resolution No. 2023-094 authorizing a written services agreement for provision of city services to Highland Park Baptist Church, 1000 S. Bishop Rd., in the event the City Council adopts an ordinance for full-purpose annexation of the property.

   Public Hearing:
   Council Vote: July 10, 2023

   Jeff Lewis briefed this agenda item.
   (6:17 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Mary Hart, Ward 2
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

6. Resolution No. 2023-095 authorizing a written services agreement for provision of city services to McGeorge Contracting Co. (two parcels: 4310 S. Lake Dr.; S. Kings HWY/Wainwright St. & Findley St.) in the event the City Council adopts an ordinance for full-purpose annexation of the property.

   Public Hearing:
   Council Vote: July 10, 2023

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

Jeff Lewis briefed this agenda item.
(6:19 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Betty Williams, Ward 3
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

VII. FIRST BRIEFINGS

[There were no First Briefing agenda items.]

VIII. PUBLIC HEARINGS

1. Resolution No. 2023-076 adopting the Community Development Block Grant (CDBG) Consolidated Plan, Citizen Participation Plan and Annual Action Plan.

   Public Hearing: July 10, 2023
   Council Vote: July 10, 2023

   There were no public comments made at this hearing.
   (6:20 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jay Davis, Ward 6
SECONDER:	Jean H. Matlock, Ward 1
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

2. Resolution No. 2023-082 establishing a Youth Advisory Committee appointed by the City Council.

   Public Hearing: July 10, 2023
   Council Vote: July 10, 2023

   There were no public comments made at this hearing.
   (6:21 p.m.)

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

3. Ordinance No. 2023-068 granting a Specific Use Permit to allow one additional use of permanent cosmetics on Lot 1, Richmond Acres Subdivision, located at 5822 Richmond Road. John & Kenzie Bullock, owners, and Jordan Johnson, agent.

   Public Hearing: July 10, 2023
   Council Vote: July 10, 2023

   There were no public comments made at this hearing.
   (6:22 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

4. Ordinance No. 2023-069 granting a Specific Use Permit to allow an assisted living facility on an approximate 11.25-acre tract of land (being Tract 21), Willis Oldham HRS, A-458, located at 5902 North Park Road. (Due to written protest, a 3/4 vote of the Council is required to adopt this ordinance.) C. Jack Smith, owner, and Steve McKee, agent.

   Public Hearing: July 10, 2023
   Council Vote: July 10, 2023

   The following people spoke in favor of the proposed ordinance at this hearing: Stacy McKee, Jack Smith, Steve McKee, and Stephanie Maddox.

   The following people spoke in opposition to the proposed ordinance at this hearing: Wanda Boyette, Matt Wilson, Jeff Harrell, and Mike Boyette.

   The Mayor asked the City Secretary for a roll call vote. Due to written protest, a super majority vote (5 out of 6 votes) was required to adopt this ordinance.
   (7:08 p.m.)

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

RESULT:	**FAILED TO PASS [4 TO 2]**
MOVER:	Mary Hart, Ward 2
SECONDER:	Jean H. Matlock, Ward 1
AYES:	Bruggeman, Matlock, Hart, Williams
NAYS:	White, Davis
ABSENT:	Page

5. Ordinance No. 2023-075 amending PD-23-2 for site plan approval on an approximate 11.25-acre tract of land (being Tract 21), Willis Oldham HRS, A-458, located at 5902 North Park Road. (Due to written protest, a 3/4 vote of the Council is required to adopt this ordinance.) C. Jack Smith, owner and Steve McKee, agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

RESULT:	**MOOT**

6. Ordinance No. 2023-071 rezoning WPT Lot 20 All 21, Block 6, H.S. Janes HRS, A-306, located at 4307 Gazola Street. Single Family-2 to agriculture. Inez Dixon, owner, and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

Joyce Griffin spoke at this public hearing. Charles Griffin spoke at this public hearing. (7:17 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mary Hart, Ward 2
SECONDER:	Libby White, Ward 5
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

7. Ordinance No. 2023-072 rezoning EPT Lot 20, Block 6, H.S. Janes HRS, A-306, located at 4301 Gazola Street. Single Family-2 to Agriculture. Inez Dixon, owner, and Charles Griffin, Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

Joyce Griffin spoke at this public hearing. Charles Griffin spoke at this public hearing. (7:17 p.m.)

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

8. Ordinance No. 2023-073 rezoning Lot 22, Block 6, H.S. Janes HRS, A-306, located at 1312 Letter Carrier Drive. Single Family-2 to Agriculture. Inez Dixon, owner, and Charles Griffin, Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

Joyce Griffin spoke at this public hearing. Charles Griffin spoke at this public hearing.
(7:18 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mary Hart, Ward 2
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

9. Ordinance No. 2023-083 granting a Specific Use Permit to allow an RV Park on the WPT Lot 20 All 21, Block 6, H.S. Janes HRS, A-306, located at 4307 Gazola Street. Inez Dixon, owner and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

There were no public comments made at this hearing.
(7:21 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mary Hart, Ward 2
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

10. Ordinance No. 2023-084 granting a Specific Use Permit to allow an RV Park on the EPT Lot 20, Block 6, H.S. Janes HRS, A-306, located at 4301 Gazola Street. Inez Dixon, owner and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

There were no public comments made at this hearing.
(7:22 p.m.)

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

11. Ordinance No. 2023-085 granting a Specific Use Permit to allow an RV Park on the Lot 22, Block 6, H.S. Janes HRS, A-306, located at 1312 Letter Carrier Drive. Inez Dixon, owner and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

There were no public comments made at this hearing.
(7:22 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

12. Ordinance No. 2023-086 amending PD-23-3(A) for site plan approval on WPT Lot 20 All 21, Block 6, H. S. Janes HRS, A-306, located at 4307 Gazola Street. Inez Dixon, owner, and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

There were no public comments made at this hearing.
(7:25 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Mary Hart, Ward 2
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

13. Ordinance No. 2023-087 amending PD-23-4(A) for site plan approval on EPT Lot 20, Block 6, H.S. Janes HRS, A-306, located at 4301 Gazola Street. Inez Dixon, owner, and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

There were no public comments made at this hearing.
(7:26 p.m.)

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jay Davis, Ward 6
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

14. Ordinance No. 2023-088 amending PD-23-5(A) for site plan approval on Lot 22, Block 6, H.S. Janes HRS, A-306, located at 1312 Letter Carrier Drive. Inez Dixon, owner, and Charles Griffin Jr., agent.

Public Hearing: July 10, 2023
Council Vote: July 10, 2023

There were no public comments made at this hearing.
(7:26 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

IX. CITY MANAGER'S REPORT

Customer Service Survey
Staff is continually looking for ways to improve public services within the community, and with that effort, a customer service satisfaction survey has been developed. The public's feedback is important in helping to identify areas the city is doing well in and the areas that can be improved. These surveys have been placed in high traffic public areas at the Police Department, Municipal Court, TWU, Southwest Center, Vital Statistics, Building & Inspections, Reception Area, and the Collins Center.

EPA Brownfields Job Training Grant - Intent to Apply
The City, along with Texarkana College, plans to apply for a Brownfields Job Training (JT) Grant to recruit, train, and place unemployed and under-employed residents of areas affected by the presence of brownfield sites. Through the program, graduates develop the skills needed to secure full-time, sustainable employment in various aspects of hazardous and solid waste management and within the larger environmental field, including cleanup, reuse, and chemical safety. The application is still in the process of being developed, however, the service areas will include the city limits of Texarkana along with Texarkana College's service area.

SAVE THE DATE: Airport Master Plan Workshop, Wednesday July 12th 5:30-6:30 p.m. at the Texarkana Convention Center.

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

Jamison Building Community Engagement, Kansas State University Technical Assistance to Brownfields (KSU TAB) Visit, Thursday July 27th from 5:30-8:00 p.m. at the Texarkana Public Library David Nelson Meeting Room.

Texas Broadband Development Office - Public Meeting Monday, July 31st at 2:00 p.m. at the Texarkana Public Library.

Join us to share your perspective and help set priorities for Texas' Digital Opportunity Plan! To learn more about the BDO and this work, visit the BDO's website <https://comptroller.texas.gov/programs/broadband/>.

X. ADMINISTRATIVE COMMENTS

1. City Council

   Council Member Matlock expressed major frustration over Bowie Central Appraisal District properties that are not kept mowed which creates a breeding ground for snakes.

   Council Member Davis requested staff to reevaluate the special use permit process to determine which zones will be allowed for the application of special use permits.

2. City Staff

   Kristin Peeples asked the council for a special meeting to pass a resolution to approve the publication for a notice of intent to issue certificates of obligation for the 45-day notice requirement. Council chose Monday, July 17th for the special meeting.

XI. ADJOURNMENT

A motion was made to adjourn the meeting.
(7:36 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Libby White, Ward 5
SECONDER:	Jean H. Matlock, Ward 1
AYES:	Bruggeman, Matlock, Hart, Williams, White, Davis
ABSENT:	Page

Minutes Acceptance: Minutes of Jul 10, 2023 6:00 PM (Consent Items)

CITY OF TEXARKANA

CITY COUNCIL

MINUTES • JULY 17, 2023

Council Chambers | **Special Meeting** | **12:00 PM**

220 TEXAS BLVD., TEXARKANA, TX 75501

I. CALL TO ORDER, ROLL CALL, ESTABLISHMENT OF QUORUM

ee Name	Title	Status	Arrived
ggeman	Mayor	Present	
Matlock	Ward 1	Absent	
art	Ward 2	Absent	
illiams	Ward 3	Present	
Page	Ward 4	Present	
hite	Ward 5	Absent	
is	Ward 6	Present	

Staff Present: City Manager David Orr, Jennifer Evans, Chiquita Burks.

Legal Counsel: None.

II. ACTION ITEM

1. Resolution No. 2023-096 discussing and considering all matters incident and related to approving and authorizing publication of notice of intention to issue certificates of obligation in an amount not to exceed $18,800,000, including the adoption of a resolution pertaining thereto.

   Public Hearing:
   Council Vote: July 17, 2023

   City Manager Orr briefed this agenda item outlining the city's proposed bond projects discussed in earlier meetings with the Budget Advisory Committee.

   He said, as this is a preliminary list, the bond proposal will be written very broadly to accommodate the needs of the city pertaining to these capital projects.
   (12:06 p.m.)

Minutes Acceptance: Minutes of Jul 17, 2023 12:00 PM (Consent Items)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Jay Davis, Ward 6
SECONDER:	Betty Williams, Ward 3
AYES:	Bruggeman, Williams, Page, Davis
ABSENT:	Matlock, Hart, White

III. ADJOURNMENT

A motion was made to adjourn the meeting.
(12:07 p.m.)

RESULT:	**ADOPTED [UNANIMOUS]**
MOVER:	Christie Page, Ward 4
SECONDER:	Jay Davis, Ward 6
AYES:	Bruggeman, Williams, Page, Davis
ABSENT:	Matlock, Hart, White

Minutes Acceptance: Minutes of Jul 17, 2023 12:00 PM (Consent Items)

City of Texarkana, Texas

Version: B

Briefing Sheet

Update Date: 8/4/2023 2:57 PM

Lead Department: Public Works Department **Action Officer:** Dusty Henslee,

Subject: Resolution No. 2023-097 authorizing the City Manager to execute a contract with Francis Excavating of Texarkana, Texas, in the amount of $109,025 for emergency drainage repair to the storm drain along Walton Drive, using funds from the 2017 Bond Fund.

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule

Schedule 3: No briefing required (one week)

Updates/History of Briefing:

NOT APPLICABLE

Executive Summary and Background Information:

The Streets Department became aware that the existing storm drain pipe along Walton Drive across from Hanks Furniture had completely collapsed (see attached photos). While Streets Department had repaired numerous suckholes over the last few years, this was no longer a repair option. If the pipe was not repaired quickly, Walton Drive could be undermined and potentially collapse; and a collapsed storm drain could potentially back water up on upstream properties causing significant damage. City staff met Greg Francis with Francis Excavating on site to show him the issue, and Francis Excavating immediately provided a proposed cost estimate to replace this pipe in the amount of $109,025.
The overriding public safety concern which prompted immediate action was the possibility of a system failure of Walton Drive being undermined and collapsing, together with the risk of collateral damage to surrounding properties City staff submits that the circumstances warranted immediate action to repair the storm drain pipe to avoid these risks.

Potential Options:

- Approve
- Not Approve

Fiscal Implications:

Funds from the 2017 Bond Fund will be used to cover this expense.

Staff Recommendation:

Staff recommends Council approval and ratification of City staff actions.

Advisory Board/Committee Review:

NONE

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

NOT APPLICABLE

Attachments

a. 2023-097 RES Walton Drive Drainage Repair v2cln(DOC)
b. 2023-097 EXH 'A' - Francis Excavating Signed Proposal (PDF)
c. 2023-097 ATTH 01 Existing Storm Drain Pics (PDF)
d. 2023-097 Goals & Perspectives (DOCX)

Staff Coordination

Public Works Department	Completed	Dusty Henslee 07/11/2023 1:44 PM	Department Head Review	
Finance Department	Kristin Peeples	Review	Completed	07/11/2023 1:51 PM
City Attorney	Jeffery C. Lewis	Review	Completed	07/11/2023 2:50 PM
City Manager	David Orr	City Manager Review	Completed	07/13/2023 5:03 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

RESOLUTION NO. 2023-097

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT WITH FRANCIS EXCAVATING OF TEXARKANA, TEXAS, IN THE AMOUNT OF $109,025 FOR EMERGENCY DRAINAGE REPAIR TO THE STORM DRAIN ALONG WALTON DRIVE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, city staff became aware of an emergent drainage issue with the storm drain along Walton Drive, giving rise to the immediate need for an emergency repair to prevent further damage to the drainage system and to protect properties upstream, downstream, and Walton Drive; and

WHEREAS, city staff initiated an expedited consultation for the professional expertise of Francis Excavating of Texarkana, Texas, to develop a plan of action which includes replacing the existing storm drainpipe. The company provided a quote for the work in the amount of **$109,025,** attached as **Exhibit "A";** and

WHEREAS, appropriated funds are available in the 2017 Bond Fund; and

WHEREAS, city staff recommends Council approval authorizing the City Manager to execute a contract with Francis Excavating of Texarkana, Texas, in the amount of **$109,025** for emergency drainage repair to storm drain pipe along Walton Drive and ratifying staff actions to contain the emergent drainage issue.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The City Manager be and is hereby authorized to execute a contract with Francis Excavating of Texarkana, Texas, in the amount of **$109, 025** for emergency drainage repair to storm drainpipe along Walton Drive. City staff actions to contain the emergent drainage issue to prevent further damage to the drainage system and to protect properties upstream and downstream and of Walton Drive are hereby ratified.

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023.**

ATTEST:

JENNIFER EVANS, CITY SECRETARY

BOB BRUGGEMAN, MAYOR

Attachment: 2023-097 RES Walton Drive Drainage Repair v2cln (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton

Attachment: 2023-097 EXH 'A' - Francis Excavating Signed Proposal (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton

Purchasing Exemption Form

For Purchases $3,000.00 and Above

In accordance with the City of Texarkana, Texas Purchasing Policy and Procedures and the State of Texas Local Government Code, purchases in the amount of $3,000.00 - $49,999.99 require a quote from three eligible vendors. In making an expenditure of $3,000.00 - $49,999.99, the purchaser is required to contact at least two historically underutilized businesses (HUB) in Bowie County, if available, on a rotating basis. Purchases in the amount of $50,000.00 and above must comply with the competitive sealed bid process. Split purchases made to circumvent the City of Texarkana, Texas Purchasing Policy and Procedures and/or the State of Texas Local Government Code are prohibited.

I am requesting an exemption from obtaining three quotes or a competitive bid for one of the following reasons:

_____ unable to obtain three quotes (attach documentation showing an attempt was made)

_____ co-operative purchasing agreement (ex. Buy Board), established contract, or interlocal agreement:

Name: _____

Contract Number: _____

✓ a procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;

_____ a procurement necessary to preserve or protect the public health or safety of the municipality's residents;

_____ a procurement necessary because of unforeseen damage to public machinery, equipment, or other property;

_____ advertising, other than legal notices;

Attachment: 2023-097 EXH 'A' - Francis Excavating Signed Proposal (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton

_____ a procurement for personal, professional, or planning services;

"Professional services" means services:

- within the scope of the practice, as defined by state law, of:
  - (1) accounting;
  - (ii) architecture;
  - (iii) landscape architecture;
  - (iv) land surveying;
  - (v) medicine;
  - (vi) optometry;
  - (vii) professional engineering;
  - (viii) real estate appraising; or
  - (ix) professional nursing;

- provided in connection with the professional employment or practice of a person who is licensed or registered as:
  - a certified public accountant;
  - an architect;
  - a landscape architect;
  - a land surveyor;
  - a physician, including a surgeon;
  - an optometrist;
  - a professional engineer;
  - a state certified or state licensed real estate appraiser; or
  - a registered nurse; or

- provided by a person lawfully engaged in interior design, regardless of whether the person is registered as an interior designer under Chapter 1053, Occupations Code.

_____ a procurement for work that is performed and paid for by the day as the work progresses;

_____ a purchase of land or a right-of-way;

_____ services performed by blind or severely disabled persons;

_____ goods purchased by a municipality for subsequent retail sale by the municipality;

_____ electricity;

Attachment: 2023-097 EXH 'A' - Francis Excavating Signed Proposal (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton

_____ a procurement of items that are available from only one source, including:

- items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
- films, manuscripts, or books;
- gas, water, and other utility services;
- captive replacement parts or components for equipment;
- books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
- management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;

_____ a purchase of rare books, papers, and other library materials for a public library;

_____ paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;

_____ a public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;

_____ a payment under a contract by which a developer participates in the construction of a public improvement as provided by Subchapter C, Chapter 212;

_____ personal property sold:

- at an auction by a state licensed auctioneer;
- at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
- by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
- under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

****

Requesting Buyer: Jonathan Wade Date

Purchasing Approval: Amanda Freeland Delila Lee

Finance	$3,000.00 - $49,999.99
Public Works	$50,000.00 and above

Date: 04-11-2023

CITY OF
TEXARKANA
Public Works Department TEXAS

220 Texas Blvd
Texarkana, TX 75501
Phone (903) 798-3900

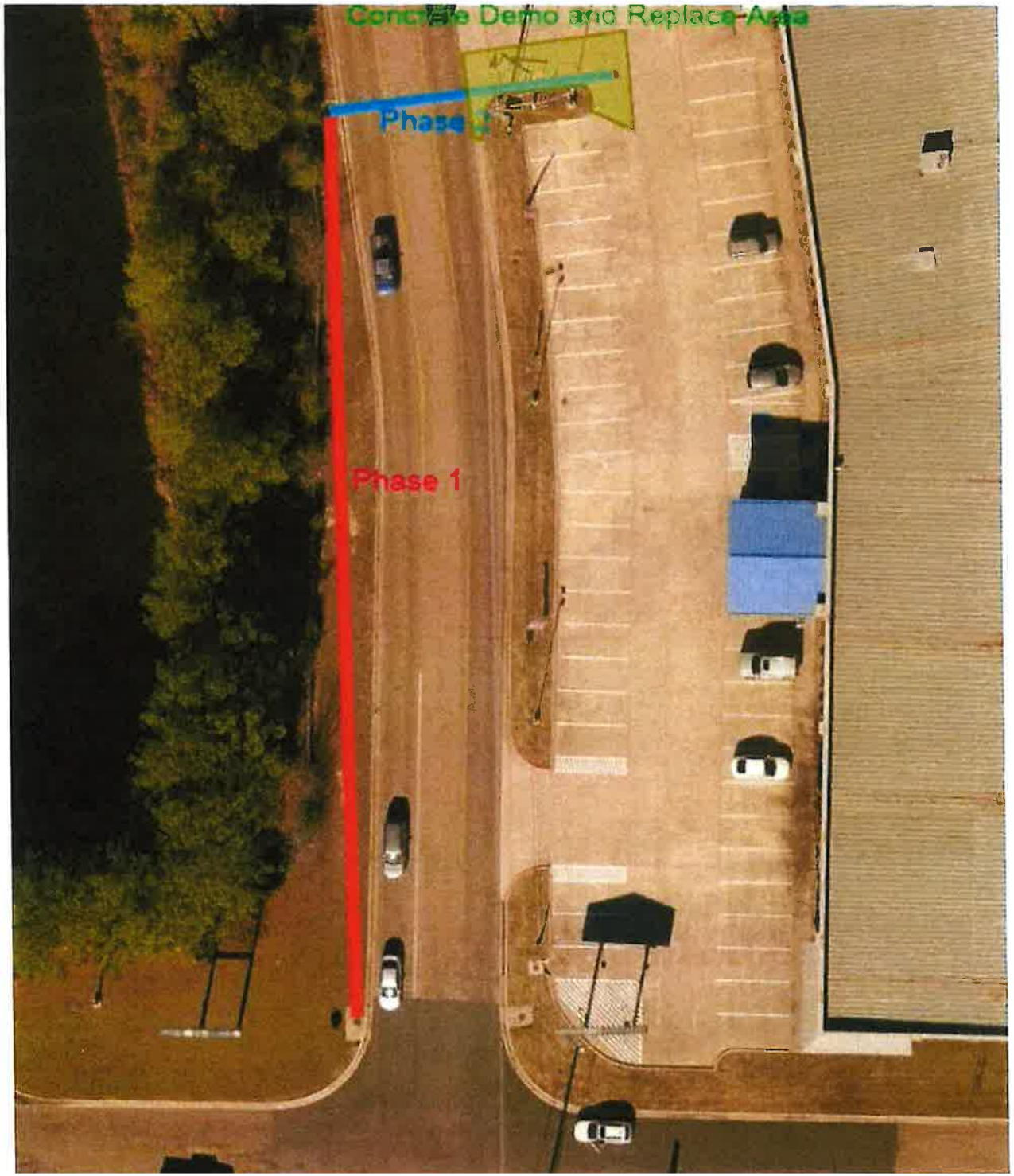
April 11th, 2023

The City of Texarkana, Texas is requesting a purchasing exemption for the removal and replacement of storm drain pipe on Walton Drive. It was discovered that approximately 260 ft of 54" corrugated metal pipe running north of Frumkin Lane and 80 ft of 54" corrugated metal pipe running east across the road had severely deteriorated and rusted over the years since its installation. The northbound 260 ft run of pipe has collapsed entirely, causing drainage and erosion issues. We propose to remove and replace both sections of drainage pipe in order to prevent further collapses and road failure.

Sincerely,

Jonathan Wade, PE, CFM
City Engineer
Office: (903) 798-3251
Cell: (903) 908-2725
Jonathan.wade@txkusa.org

Attachment: 2023-097 EXH 'A' - Francis Excavating Signed Proposal (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton


Concrete Demo and Replace Area
Phase 2
Phase 1

PO Box 1009
Nash, Texas 75569
(903) 223-3774

Date: 4/7/2023

ATTN: Jonathan Wade – City of Texarkana, TX
Job Name: Walton Drive Storm Drain Repair
Location: Walton Drive, Texarkana, TX

We propose to furnish equipment, labor, and materials to accomplish the following:

Phase 1 – 260' of Storm Drain Remove & Replace

- Phase 1 Option A: 260' of 48" HDPE N12 Storm Pipe = $65,350.00
- Phase 1 Option B: 260' of 48" HDPE HP (Gray) Storm Pipe = $70,580.00
- Phase 1 Option C: 260' of 60" HDPE N12 Storm Pipe = $75,630.00
- Phase 1 Option D: 260' of 60" HDPE HP (Gray) Storm Pipe = $80,860.00

$109,025 total

Phase 2 – 80' of Storm Drain Remove & Replace, Including Concrete Demo & Repair

- Phase 2 Option A: 80' of 48" HDPE N12 Storm Pipe = $36,830.00
- Phase 2 Option B: 80' of 48" HDPE HP (Gray) Storm Pipe = $38,445.00
- Phase 2 Option C: 80' of 60" HDPE N12 Storm Pipe = $38,940.00
- Phase 2 Option D: 80' of 60" HDPE HP (Gray) Storm Pipe = $40,625.00
- All Phase 2 Options include approx. 75 square yards of 6" thick concrete pavement demo & replacement with approx. 42 linear feet of curb & gutter

Attachment: 2023-097 EXH 'A' - Francis Excavating Signed Proposal (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton

Notes:

- 57 Crushed aggregate as pipe bedding only
- Removal and haul off of existing 54" CMP pipe included
- Existing on-site soils will be utilized for pipe backfill
- Concrete spoils to be removed and hauled from site
- Asphalt saw-cutting and removal
- Asphalt patching NOT included. To be performed by the City.

Exclusions:

- SWPPP permits
- Bonding
- ACP work
- Water and sewer work
- Vegetative planting
- Vegetative water
- Rework of subgrade due to damage by others
- Haul off of spoils created by others

Attachment: 2023-097 EXH 'A' - Francis Excavating Signed Proposal (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton







Attachment: 2023-097 ATTH 01 Existing Storm Drain Pics (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton Drive)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives		Goals
Serve the Community	☑	Promote an Environmentally Sensitive & Livable Community
	☑	Provide a Safe Community
	☑	Deliver Quality Services
	☑	Foster a Healthy Community
Run the Operations	☑	Enhance Community Preparedness & Responsiveness
	☑	Maximize Partnership Opportunities
	☑	Provide Courteous & Responsive Customer Service
	☑	Model a Positive City Image
	☑	Deliver Efficient Services
	☐	Cultivate Community Involvement & Access
Manage the Resources	☑	Maintain Fiscal Strength
	☑	Maximize Utilization & Resources
	☑	Invest in Infrastructure & Transportation
Develop Personnel	☐	Develop a Skilled & Diverse Workforce
	☐	Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

Public Information Plan:

☐	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☑	None Required	☐	

Other:

Attachment: 2023-097 Goals & Perspectives (4051 : 2023-097 RES emergency drainage repair for storm drain on Walton Drive)

City of Texarkana, Texas

Version: A

Briefing Sheet

Update Date: 8/3/2023 1:46 PM

Lead Department: Information Technology **Action Officer:** Brandon Uselton, IT Director

Subject: Resolution No. 2023-105 authorizing the City Manager to purchase necessary computers and computer accessories from Dell, Inc. of Round Rock, Texas, in the amount not to exceed $65,083.32 with budgeted funds.

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule

Schedule 3: No briefing required (one week)

Updates/History of Briefing:

NOT APPLICABLE

Executive Summary and Background Information:

The City replaces its computer hardware and computer accessories on regular schedule of obsolescence. The computers and computer accessories reflected in this order represent computer hardware that has reached its end-of-life or will reach its end-of-life during the 2023 calendar year.

Potential Options:

None

Fiscal Implications:

$65,083.32 budgeted in the Technology Fund

Staff Recommendation:

Staff recommends approval.

Advisory Board/Committee Review:

NONE

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

NOT APPLICABLE

Attachments

a. 2023-105 RES Dell Computer Replacment (DOCX)
b. 2023-105 ATTH 01 Dell Quote (PDF)
c. 2023-105 Goals & Perspectives (DOCX)

Staff Coordination

Information Technology	Completed	Brandon Uselton 08/02/2023 2:22 PM	Department Head Review	
Finance Department	Kristin Peeples	Finance Review	Completed	08/02/2023 2:30 PM
City Manager	David Orr	City Manager Review	Completed	08/10/2023 12:29 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

RESOLUTION NO. 2023-105

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AUTHORIZING THE CITY MANAGER TO PURCHASE DELL COMPUTER HARDWARE AND ACCESSORIES FROM DELL, INC. OF ROUND ROCK, TEXAS, TOTALING $65,083.32, WITH BUDGETED FUNDS FROM THE CITY'S TECHNOLOGY FUND; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Information Technology Division of TWU budgets and requests replacement of existing outdated computer equipment on a five-year disciplined technology refresh cycle; and

WHEREAS, the purchase of new replacement computer equipment is necessary to update existing legacy computer equipment; and

WHEREAS, the type and hardware to be acquired through this purchase is listed on **ATTH 01** to this resolution; and

WHEREAS, the IT Department has received from Dell, Inc. of Round Rock, Texas, an authorized Texas Department of Information Resources vendor (DIR-TSO-3763) for computer hardware and accessories, a proposed replacement quote of $65,083.32 for computers and accessories set out in **ATTH 01**; and

WHEREAS, funds for this purchase of computers and computer accessories have been appropriated in the City's Technology Fund.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The City Manager be and is hereby authorized to purchase replacement computers and computer accessories from Dell, Inc. of Round Rock, Texas, at a total cost not to exceed $65,083.32.

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023.**

ATTEST:

JENNIFER EVANS, CITY SECRETARY

BOB BRUGGEMAN, MAYOR

Attachment: 2023-105 RES Dell Computer Replacment (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

DELL Technologies

A quote for your consideration

Based on your business needs, we put the following quote together to help with your purchase decision. Below is a detailed summary of the quote we've created to help you with your purchase decision.

To proceed with this quote, you may respond to this email, order online through your **Premier page**, or, if you do not have Premier, use this **Quote to Order**.

Quote No.	**3000157790856.1**	Sales Rep	Bryncaitlin Walker
Total	**$65,083.32**	Phone	(800) 456-3355, 6186245
Customer #	74082359	Email	Bryncaitlin_Walker@Dell.com
Quoted On	Jul. 31, 2023	**Billing To**	ACCOUNTS PAYABLE
Expires by	Aug. 30, 2023		TEXARKANA WATER UTILITIES
Contract Name	Texas Department of Information Resources (TX DIR)		PO BOX 2008 TEXARKANA, TX 75504
Contract Code	C000000006841		
Customer Agreement #	TX DIR-TSO-3763		

Message from your Sales Rep

Please contact your Dell sales representative if you have any questions or when you're ready to place an order. Thank you for shopping with Dell!

Regards,
Bryncaitlin Walker

Product	Unit Price	Quantity	Subtota
Dell Dock- WD19S 90w Power Delivery - 130w AC	$184.00	2	$368.0
Dell Latitude 5540	$1,778.34	2	$3,556.6
Dell Premier Briefcase 15 (PE1520C)	$64.29	2	$128.5
Precision 3660 Tower	$1,723.58	5	$8,617.9
OptiPlex Small Form Factor (7010)	$979.68	34	$33,309.1
Dell Latitude 5430 Rugged	$2,387.88	8	$19,103.0

Subtotal:	$65,083.3
Shipping:	$0.0
Non-Taxable Amount:	$65,083.3
Taxable Amount:	$0.0
Estimated Tax:	$0.0
Total:	$65,083.3

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

		Quantity	Subtotal
Dell Dock- WD19S 90w Power Delivery - 130w AC	$184.00	2	$368.

Estimated delivery if purchased today:
Aug. 04, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

Description	SKU	Unit Price	Quantity	Subto
Dell Dock – WD19S 90W Power Delivery – 130w AC	210-AZBG	-	2	
Advanced Exchange Service, 3 Years	824-3984	-	2	
Dell Limited Hardware Warranty	824-3993	-	2	

		Quantity	Subto
Dell Latitude 5540	$1,778.34	2	$3,556.

Estimated delivery if purchased today:
Aug. 14, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

Description	SKU	Unit Price	Quantity	Subto
Dell Latitude 5540 XCTO Base	210-BGBM	-	2	
13th Generation Intel(R) Core(TM) i5-1345U vPro (12 MB cache, 10 cores, up to 4.7 GHz)	379-BFBR	-	2	
Windows 11 Pro, English, Spanish, French, Brazilian Portuguese	619-ARSB	-	2	
No Microsoft Office License Included	658-BCSB	-	2	
Assembly Base	338-CHGG	-	2	
Intel 13th Generation i5-1345U vPro, Intel Integrated Graphics, Thunderbolt	338-CHGL	-	2	
Intel vPro Management Disabled	631-ADPS	-	2	
16 GB, 1 x 16 GB, DDR4, 3200 MT/s, single-channel, Non-ECC	370-AFVP	-	2	
M.2 2230 PCIe NVMe Gen4x4 512GB SSD Class 35	400-BOVY	-	2	
15.6" FHD (1920x1080) Non-Touch, AG, IPS, 250 nits, FHD Cam, WLAN	391-BHEU	-	2	
FHD RGB Camera	319-BBJT	-	2	
English US backlit keyboard with numeric keypad, 99-key	583-BHBG	-	2	
Wireless Intel AX211 WLAN Driver MOD-SRV	555-BJDC	-	2	
Intel(R) Wi-Fi 6E (6 if 6E unavailable) AX211, 2x2, 802.11ax, Bluetooth Wireless Card	555-BHHU	-	2	
3- cell, 54Wh Battery, Express Charge Capable	451-BDBL	-	2	
65W AC adapter, USB Type-C, TCO Gen9 compliant	492-BDHS	-	2	
Single Pointing, No Palmrest Security Options	346-BINQ	-	2	
E4 Power Cord 1M for US	537-BBDO	-	2	
Latitude 5540 Quick Start Guide	340-DDHL	-	2	
ENERGY STAR Qualified	387-BBPC	-	2	
Custom Configuration	817-BBBB	-	2	
Dell Additional Software	658-BFQB	-	2	
Mix Model 65W Adapter (WHN)	340-DJVQ	-	2	
EPEAT 2018 Registered (Gold)	379-BDZB	-	2	
Latitude 5540 Bottom Door, Intel 13th Gen U-Series CPU, Intel Integrated Graphics	321-BJTL	-	2	

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

Dell Marketing LP. U.S. only. Dell Marketing LP. is located at One Dell Way, Mail Stop 8129, Round

Intel(R) Rapid Storage Technology Driver	409-BCWS	-	2	-
Dell USB Slim DVD +/- RW Drive - DW316	429-ABFE	-	2	
Dell Limited Hardware Warranty Extended Year(s)	975-3461	-	2	
Dell Limited Hardware Warranty	997-8317	-	2	
ProSupport Plus: Next Business Day Onsite, 1 Year	997-8366	-	2	
Thank you for choosing Dell ProSupport Plus. For tech support, visit www.dell.com/contactdell or call 1-866-516-3115	997-8367	-	2	
ProSupport Plus: Keep Your Hard Drive, 5 Years	997-8392	-	2	
ProSupport Plus: Next Business Day Onsite, 4 Year Extended	997-8393	-	2	
ProSupport Plus: Accidental Damage Service, 5 Years	997-8394	-	2	
ProSupport Plus: 7x24 Technical Support, 5 Years	997-8395	-	2	

		Quantity	Subto
Dell Premier Briefcase 15 (PE1520C)	**$64.29**	**2**	**$128.**

Estimated delivery if purchased today:
Aug. 04, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

Description	SKU	Unit Price	Quantity	Subto
Dell EcoLoop Premier Briefcase 15 - PE1520C	460-BCQL	-	2	

		Quantity	Subto
Precision 3660 Tower	**$1,723.58**	**5**	**$8,617.**

Estimated delivery if purchased today:
Aug. 14, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

Description	SKU	Unit Price	Quantity	Subto
Precision 3660 Tower CTO BASE	210-BCUR	-	5	
13th Generation Intel Core i5-13500 (24MB Cache, 14 Core (6+8), 2.5GHz to 4.8GHz (65W)) TDP	338-CKHR	-	5	
VR Heatsink	412-ABBQ	-	5	
Windows 11 Pro, English, French, Spanish	619-AQLP	-	5	
No Microsoft Office License Included	658-BCSB	-	5	
Nvidia T1000, 4GB, 4mDP to DP adapter (Precision 3660T)	490-BHKW	-	5	
32GB, 2x16GB, DDR5 up to 4400MHz UDIMM non-ECC memory	370-AGYF	-	5	
No Hard Drive	400-AKZR	-	5	
No Keyboard Selected	580-AABG	-	5	
Intel ME Disabled	631-ADHX	-	5	
ENERGY STAR Qualified	387-BBLW	-	5	
EPEAT 2018 Registered (Gold)	379-BDZB	-	5	
System Power Cord C13 (US 125V, 15A)	450-AHDU	-	5	
No Mouse Selected	570-AAAF	-	5	
SHIP,PWS,LNK,NO,NO,AMF	340-CBUU	-	5	
Ship material - EPEAT Certification	340-CZQO	-	5	
Custom Configuration	817-BBBB	-	5	
Intel Core i5 Processor Label	340-CUEW	-	5	
SupportAssist	525-BBCL	-	5	

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

Dell(TM) Digital Delivery Cirrus Client	640-BBLW	-	5	-
Dell Optimizer for Precision	640-BBSC	-	5	
Dell Premier Color 6.1	640-BBSN	-	5	
Dell Client System Update (Updates latest Dell Recommended BIOS, Drivers, Firmware and Apps)	658-BBMR	-	5	
Waves Maxx Audio	658-BBRB	-	5	
Dell SupportAssist OS Recovery Tool	658-BEOK	-	5	
Quick Setup Guide, Precision 3660	340-CYVU	-	5	
No Additional Network Card Selected (Integrated NIC included)	555-BBJO	-	5	
8x DVD+/-RW 9.5mm Optical Disk Drive	429-ABDW	-	5	
Bezel ODD	429-ABMR	-	5	
Internal Speaker for Precision 3660	520-AAVW	-	5	
No Hard Drive	400-AKZR	-	5	
No Hard Drive	400-AKZR	-	5	
512GB PCIe NVMe Class 40 M.2 SSD	400-BNGP	-	5	
Thermal Pad 3660	412-AAZW	-	5	
Precision 3660 Tower with 500W (80 Plus Platinum) PSU, RPL and ADL Compatible	321-BJJK	-	5	
No Hard Drive	400-AKZR	-	5	
C1 M.2 SSD Boot + SSD	449-BBXF	-	5	
Dell Precision TPM	340-ACBY	-	5	
No External ODD	429-ABGY	-	5	
Standard CPU Air Cooler	412-ABBU	-	5	
CMS Essentials DVD no Media	658-BBTV	-	5	
No Hard Drive	400-AKZR	-	5	
500W Platinum PSU Label	389-EDFT	-	5	
No SATA RAID	780-BBCJ	-	5	
Dell Limited Hardware Warranty Plus Service	997-2808	-	5	
ProSupport Plus: 7x24 Technical Support, 5 Years	997-2861	-	5	
ProSupport Plus: Keep Your Hard Drive, 5 Years	997-2870	-	5	
ProSupport Plus: Accidental Damage Service, 5 Years	997-2879	-	5	
ProSupport Plus: Next Business Day Onsite, 5 Years	997-6822	-	5	
Thank you for choosing Dell ProSupport Plus. For tech support, visit www.dell.com/contactdell or call 1-866-516-3115	997-8367	-	5	
Intel Rapid Storage Technology Driver, Precision 3660T	409-BCWP	-	5	

			Quantity	Subto
OptiPlex Small Form Factor (7010)		**$979.68**	**34**	**$33,309.**

Estimated delivery if purchased today:
Aug. 16, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

Description	SKU	Unit Price	Quantity	Subto
13th Gen Intel Core i5-13500 (6+8 Cores/24MB/20T/2.5GHz to 4.8GHz/65W)	338-CHBS	-	34	
Windows 11 Pro, English, Spanish, French, Brazilian Portuguese	619-ARSB	-	34	

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

Dell Marketing LP. U.S. only. Dell Marketing LP. is located at One Dell Way, Mail Stop 8129, Round

No Microsoft Office License Included	658-BCSB	-	34	-
16GB (1x16GB) DDR4 non ECC memory	370-AGFR	-	34	
M.2 2230 256GB PCIe NVMe Class 35 Solid State Drive	400-BOQJ	-	34	
M.2 22x30 Thermal Pad	412-AAQT	-	34	
M2X3.5 Screw for SSD/DDPE	773-BBBC	-	34	
Intel Integrated Graphics	490-BBFG	-	34	
OptiPlex SFF with 180W Bronze Power Supply	329-BHPU	-	34	
No Power Cord	450-ABHX	-	34	
No Optical Drive	429-ABKF	-	34	
CMS Software not included	632-BBBJ	-	34	
Chassis Intrusion Switch	461-AAJL	-	34	
No Additional Add In Cards	382-BBHX	-	34	
Optional DisplayPort	382-BBKE	-	34	
Dell KB216 Wired Keyboard English	580-ADJC	-	34	
Dell Optical Mouse - MS116 (Black)	570-ABIE	-	34	
No Cover Selected	325-BCZQ	-	34	
Dell Additional Software	658-BFPY	-	34	
ENERGY STAR Qualified	387-BBLW	-	34	
Dell Watchdog Timer	379-BEZG	-	34	
Quick Start Guide, OptiPlex Small Form	340-DDFL	-	34	
Trusted Platform Module (Discrete TPM Enabled)	329-BBJL	-	34	
Shipping Material	340-CQYR	-	34	
Shipping Label	389-BBUU	-	34	
Regulatory Label for OptiPlex SFF 180W, FSJ	389-FBFX	-	34	
No Hard Drive Bracket, Dell OptiPlex	575-BBKX	-	34	
SW Driver, Intel Rapid Storage Technology, OptiPlex Small Form	658-BFQF	-	34	
Intel Core i5 Processor Label	340-CUEW	-	34	
Desktop BTO Standard shipment	800-BBIO	-	34	
Custom Configuration	817-BBBB	-	34	
OptiPlex Small Form Factor (7010)	210-BFXG	-	34	
Internal Speaker	520-AARD	-	34	
No Out-of-Band Systems Management	631-ADPH	-	34	
Dell Limited Hardware Warranty Plus Service	803-8583	-	34	
ProSupport Plus: Accidental Damage Service, 5 Years	803-8777	-	34	
ProSupport Plus: Keep Your Hard Drive, 5 Years	803-8805	-	34	
ProSupport Plus: Next Business Day Onsite, 5 Years	803-8833	-	34	
ProSupport Plus: 7x24 Technical Support, 5 Years	803-8889	-	34	
Thank you for choosing Dell ProSupport Plus. For tech support, visit www.dell.com/contactdell or call 1-866-516-3115	997-8367	-	34	
No Accidental Damage Selected	981-4619	-	34	
EPEAT 2018 Registered (Silver)	379-BDTO	-	34	
			Quantity	**Subto**

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

Dell Marketing LP. U.S. only. Dell Marketing LP. is located at One Dell Way, Mail Stop 8129, Round

Dell Latitude 5430 Rugged $2,387.88 2023-105 ATTH 01 8 $19,103.04

Estimated delivery if purchased today:
Aug. 14, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

Description	SKU	Unit Price	Quantity	Subto
Dell Latitude 5430 Rugged	210-BCFW	-	8	
Intel Core Processor i5-1135G7, (QC, 2.4 to 3.8 GHz, 28W, non-vPro)	379-BERT	-	8	
Windows 11 Pro, English, French, Spanish	619-AQLP	-	8	
No Microsoft Office License Included	658-BCSB	-	8	
Intel® Core™ non-vPro i5-1135G7 with Iris Xe Graphics	338-CCRK	-	8	
ME Lockout MOD - Manageability	631-ADED	-	8	
16GB, 2x8GB, 3200 MHz DDR4 Non-ECC	370-AGTH	-	8	
256GB M.2 PCIe NVMe Class 35 Solid State Drive	400-BMSB	-	8	
14" Touch 1100 nits WVA FHD (1920 x 1080) 100% sRGB Anti-Glare, Outdoor Viewable	391-BGGI	-	8	
English US RGB Backlit Sealed Internal keyboard	583-BILF	-	8	
Intel AX210 WLAN Driver	555-BHCC	-	8	
Intel AX210 Wireless Card with Bluetooth	555-BHCH	-	8	
Hot surface warning label	389-ECGC	-	8	
Primary 3 Cell 53.5 Whr ExpressCharge Capable Battery	451-BCWC	-	8	
65W Type-C EPEAT Adapter	492-BCXP	-	8	
No Fingerprint, no Smartcard reader	346-BHQK	-	8	
E4 Power Cord 1M for US	537-BBBL	-	8	
Setup and Features Guide	340-CXCE	-	8	
Dummy Airbay Cover	325-BEIV	-	8	
ENERGY STAR Qualified	387-BBPC	-	8	
Custom Configuration	817-BBBB	-	8	
Dell Applications for Windows 11	658-BFIP	-	8	
Mix Ship, Notebook, 5430 Rugged	340-CYJC	-	8	
Microphone +RGB HD camera; Touch; WLAN/WWAN antennae; Pogo vehicle docking and RF passthrough	319-BBHV	-	8	
EPEAT 2018 Registered (Silver)	379-BDTO	-	8	
No Option Included	340-ACQQ	-	8	
Additional USB-A rear port	590-TFHR	-	8	
No additional TBT/Type-C port, w/o FPR	325-BEKB	-	8	
No Handle	750-ADPN	-	8	
ProSupport Plus: Next Business Day Onsite, 2 Years Extended	808-6796	-	8	
ProSupport Plus: Next Business Day Onsite, 3 Years	808-6797	-	8	
Dell Limited Hardware Warranty Initial Year	808-6805	-	8	
ProSupport Plus: Accidental Damage Service, 5 Years	808-6826	-	8	
ProSupport Plus: Keep Your Hard Drive, 5 Years	808-6827	-	8	
ProSupport Plus: 7X24 Technical Support, 5 Years	808-6845	-	8	

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

Dell Limited Hardware Warranty Extended Year(s)	975-3461	-	8	-
Thank you for choosing Dell ProSupport Plus. For tech support, visit www.dell.com/contactdell or call 1-866-516-3115	997-8367	-	8	

Subtotal:	**$65,083.**
Shipping:	**$0.**
Estimated Tax:	**$0.**
Total:	**$65,083.**

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

Important Notes

Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your ta exemption certificate to Tax_Department@dell.com or ARSalesTax@emc.com, as applicable.

Governing Terms: This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier´s affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at www.dell.com/terms or www.dell.com/oemterms), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitt by Customer to Supplier.

Supplier Software Licenses and Services Descriptions: Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on www.Dell.com/eula. Descriptions ar terms for Supplier-branded standard services are stated at www.dell.com/servicecontracts/global or for certain infrastructure products at www.dellemc.com/en-us/customer-services/product-warranty-and-service-descriptions.htm.

Offer-Specific, Third Party and Program Specific Terms: Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on www.dell.com/offeringspecificterms ("Offer Specific Terms").

In case of Resale only: Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the er user and provide written evidence of doing so upon receipt of request from Supplier.

In case of Financing only: If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter int such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Governmen or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.

^DELL BUSINESS CREDIT (DBC): Offered to business customers by WebBank, who determines qualifications for and terms of credit. Taxes, shipping and other charges are extra and vary. The Total Minimum Payment Due is the greater of either $20 or 3% of the New Balance shown on the statement rounded up to the next dollar, plus all past due amounts. Dell and the Dell logo are trademarks of Dell Inc

Attachment: 2023-105 ATTH 01 Dell Quote (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☐ Promote an Environmentally Sensitive & Livable Community ☐ Provide a Safe Community ☑ Deliver Quality Services ☐ Foster a Healthy Community
Run the Operations	☐ Enhance Community Preparedness & Responsiveness ☐ Maximize Partnership Opportunities ☐ Provide Courteous & Responsive Customer Service ☐ Model a Positive City Image ☐ Deliver Efficient Services ☐ Cultivate Community Involvement & Access
Manage the Resources	☐ Maintain Fiscal Strength ☑ Maximize Utilization & Resources ☐ Invest in Infrastructure & Transportation
Develop Personnel	☐ Develop a Skilled & Diverse Workforce ☐ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

This purchase is part of the standard computer hardware refresh cycle of the City.

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

Public Information Plan:

☐	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-105 Goals & Perspectives (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and Accessories)

City of Texarkana, Texas

Briefing Sheet

Version:
Update Date: 8/11/2023 2:36 PM

Lead Department: Water Utilities **Action Officer:** Pam White,

Subject: Resolution No. 2023-106 authorizing the City Manager to execute a contract for the Millwood Water Treatment Plant Cleaning of the Sludge Ponds Project in an amount, with the Texas portion, not to exceed $117,087.30 and the total amount not to exceed $187,160.00. Funds are available in the Millwood Depreciation fund.

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule

Schedule 3: No briefing required (one week)

Updates/History of Briefing:

NOT APPLICABLE

Executive Summary and Background Information:

Bids were received Tuesday, July 25, 2023 for the Millwood Water Treatment Plant Cleaning of the Sludge Ponds Project. Four (4) contractors picked up bid packages for the project and three (3) contractors bid on the project. HydroAg Environmental of Russellville, Arkansas was the apparent low bidder with a low Bid of $187,160.00. This project consists of cleaning two (2) of the alum/lime sludge ponds at the Millwood WTP located in Ashdown, Arkansas.

Potential Options:

- None
-

Fiscal Implications:

This project is budgeted in the Utility's 2022-2023 Budget in the Millwood Water Treatment Plant Depreciation Fund at $120,000. The remaining funds are available in the Millwood Depreciation fund.

Staff Recommendation:

Utility staff recommends approval.

Advisory Board/Committee Review:

NONE

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

NOT APPLICABLE

Attachments

a. 2023-106 RES MWWTP Sludge Ponds (DOCX)
b. 2023-106 ATTH 01 Bid Summary (DOCX)
c. 2023-106 ATTH 02 Bid Tab (PDF)
d. 2023-106 Goals and Perspectives (DOCX)

Staff Coordination

Water Utilities	Gary Smith	Department Head Review	Completed	07/31/2023 10:34 AM
TWU Administration	Kenny Icenhower	Review	Completed	07/31/2023 3:39 PM
TWU Finance	Tricia Briggs	Review	Completed	08/01/2023 7:55 AM
City Manager	David Orr	City Manager Review	Completed	08/01/2023 8:34 AM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

RESOLUTION NO. 2023-106

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AUTHORIZING THE CITY MANAGER TO ACCEPT THE BID AND EXECUTE A CONTRACT WITH HYDROAG ENVIRONMENTAL OF RUSSELLVILLE, ARKANSAS, IN AN AMOUNT WITH THE TEXAS PORTION NOT TO EXCEED $117,087.30 AND THE TOTAL AMOUNT NOT TO EXCEED $187,160 FOR THE MILLWOOD WATER TREATMENT PLANT CLEANING OF THE SLUDGE PONDS; AND ESTABLISING AN EFFECTIVE DATE.

WHEREAS, on July 25, 2023, three (3) bids were received, a copy of which is attached hereto as **ATTH 01**, by Texarkana Water Utilities for the Millwood Water Treatment Plant Cleaning of the Sludge Ponds Project; and

WHEREAS, the project will consist of cleaning two (2) of the alum/lime sludge ponds at the Millwood WTP located in Ashdown, Arkansas; and

WHEREAS, the lowest and best bid by a responsible vendor for this project was submitted by HydroAg Environmental of Russellville, Arkansas, a copy of which is attached hereto as **ATTH 02** in an amount not to exceed $187,160; and

WHEREAS, funds are currently budgeted in the Texarkana Water Utilities 2022-2023 Budget in the Millwood WTP Depreciation Fund in the amount of $120,000 for the Millwood WTP Cleaning of the Sludge Ponds Project. The remaining funds are available in the Millwood WTP Depreciation Fund.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The lowest and best bid by a responsible vendor, submitted by HydroAg Environmental of Russellville, Arkansas, a copy of which is attached hereto as **ATTH 02** be and is hereby approved in an amount not to exceed the Texas portion of $117,087.30 and the total amount not to exceed $187,160 for cleaning two of the alum/lime sludge ponds at the Millwood WTP located in Ashdown, Arkansas.

SECTION 2: The City Manager be and is authorized to contract with HydroAg Environmental of Russellville, Arkansas, for the above-described services.

SECTION 3: This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023**.

ATTEST:

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

Attachment: 2023-106 RES MWWTP Sludge Ponds (4060 : 2023-106 RES MWWTP Cleaning Sludge Ponds)

Bid Summary

Millwood Water Treatment Plant
Cleaning of the Sludge Ponds

2:00 P.M. Tuesday, July 25, 2023

		Base Bid
1.	Hodges Farms & Dredging Lebo, Kansas	No Bid
2.	J & B Tanker Plainview, Arkansas	$ 224,400.00
3.	Denali Water Solutions Russellville, Arkansas	$ 346,751.81
4.	HydroAg Environmental Russellville, Arkansas	$ 187,160.00

Time First Bid Opened: 2:00 P.M

Number of Bidders: 3

Apparent Low Bidder: HydroAg Environmental

Attachment: 2023-106 ATTH 01 Bid Summary (4060 : 2023-106 RES MWWTP Cleaning Sludge Ponds)

2023-106
ATTH 02

Bid Tabulation
MILLWOOD WTP
CLEANING OF THE SLUDGE PONDS
Project No. 61/62-000/135112-A/T132201
July 25, 2023

BASE BID:

			HydroAg Environmental, LLC		Denali Water Solutions		J & B Tanker, Inc.	
			Russellville, AR		Russellville, AR		Plainview, AR	
Item	**Quantity**	**Description**	**Unit Price**	**Total Bid**	**Unit Price**	**Total Bid**	**Unit Price**	**Total Bid**
1	1	Remove & Dispose of Sludge From Ponds #1, #2, & #3	$187,160.00	$187,160.00	$346,751.81	$346,751.81	$224,400.00	$224,400.00
		TOTAL BASE BID		**$187,160.00**		**$346,751.81**		**$224,400.00**

Prepared by Gary L. Smith, P.E.
Certified Correct

Gary L. Smith, P.E., Executive Director, TWU

Attachment: 2023-106 ATTH 02 Bid Tab (4060 : 2023-106 RES MWWTP Cleaning Sludge Ponds)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☐ Promote an Environmentally Sensitive & Livable Community ☐ Provide a Safe Community ☑ Deliver Quality Services ☐ Foster a Healthy Community
Run the Operations	☐ Enhance Community Preparedness & Responsiveness ☐ Maximize Partnership Opportunities ☐ Provide Courteous & Responsive Customer Service ☐ Model a Positive City Image ☑ Deliver Efficient Services ☐ Cultivate Community Involvement & Access
Manage the Resources	☐ Maintain Fiscal Strength ☐ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☐ Develop a Skilled & Diverse Workforce ☐ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☑	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☑	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-106 Goals and Perspectives (4060 : 2023-106 RES MWWTP Cleaning Sludge Ponds)

City of Texarkana, Texas

Briefing Sheet

Version:
Update Date: 8/10/2023 2:56 PM

Lead Department: Parks, Recreation & Health **Action Officer:** Keith Beason,

Subject: Resolution No. 2023-108 authorizing the City Manager to approve the payment for light sculptor Bill Fitzgibbons to complete a light sculpture at the U.S. Federal Courthouse/Post Office in the amount of $91,975, with grant funds received from the Texas Commission on the Arts and private donations.

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule

Schedule 3: No briefing required (one week)

Updates/History of Briefing:

(08/14/2023):
This project was initiated with a Texas Commission on the Arts, Cultural District Grant Award received in 2022, followed by an additional grant award in 2023. The Strategic Doing Courthouse Square Initiative Committee has raised additional funds to complete this project. The committee has also worked with light sculptor Bill FitzGibbons from San Antonio, TX, as well as the Federal General Services Administration for approval and planning on the installation of a light sculpture around the U.S. Federal Courthouse/Post Office located at 500 N. Stateline Avenue.

Executive Summary and Background Information:

The City of Texarkana, Texas Staff and the Strategic Doing Courthouse Square Committee is requesting approval to pay light sculptor Bill FitzGibbons for Light Sculptures around the U.S. Federal Courthouse/Post Office. The fundraising effort for this expense has successfully raised $150,000.00 in grants and community donations for this project, and all work has been approved by the General Services Administration. The existing invoiced for work to be completed is $91,975.00 for light fixtures, installation, and design.

Potential Options:

- Approve
- Deny

Fiscal Implications:

All funds were raised through private donations or grant funding.

Staff Recommendation:

Approval of payment.

Advisory Board/Committee Review:

NONE

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

NOT APPLICABLE

Attachments

a. 2023-108 ATTH 01 Purchase Exemption Bill FitzGibbons (PDF)
b. 2023-108 ATTH 02 Purchase Order Bill FitzGibbons (PDF)
c. 2023-108 Goals & Perspectives (DOCX)
d. 2023-108 RES Authorize the City Manager to Approve Payment for Light Sculptor Bill FitzGibbons (DOCX)

Staff Coordination

Parks, Recreation & Health	Completed	Robby Robertson 08/10/2023 2:54 PM	Department Head Review	
Finance Department	Kristin Peeples	Finance Review	Completed	08/10/2023 3:18 PM
Public Works Department	08/10/2023 3:18 PM	Dusty Henslee	Review	Completed
City Manager	Vicky Coopwood	City Manager Review	Skipped	08/11/2023 3:32 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

Purchasing Exemption Form

For Purchases $3,000.00 and Above

In accordance with the City of Texarkana, Texas Purchasing Policy and Procedures and the State of Texas Local Government Code, purchases in the amount of $3,000.00 - $49,999.99 require a quote from three eligible vendors. In making an expenditure of $3,000.00 - $49,999.99, the purchaser is required to contact at least two historically underutilized businesses (HUB) in Bowie County, if available, on a rotating basis. Purchases in the amount of $50,000.00 and above must comply with the competitive sealed bid process. Split purchases made to circumvent the City of Texarkana, Texas Purchasing Policy and Procedures and/or the State of Texas Local Government Code are prohibited.

I am requesting an exemption from obtaining three quotes or a competitive bid for one of the following reasons:

_____ unable to obtain three quotes (attach documentation showing an attempt was made)

_____ co-operative purchasing agreement (ex. Buy Board), established contract, or interlocal agreement:

Name: _____

Contract Number: _____

_____ a procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;

_____ a procurement necessary to preserve or protect the public health or safety of the municipality's residents;

_____ a procurement necessary because of unforeseen damage to public machinery, equipment, or other property;

_____ advertising, other than legal notices;

Attachment: 2023-108 ATTH 01 Purchase Exemption Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for

_____ a procurement for personal, professional, or planning services;

"Professional services" means services:

- within the scope of the practice, as defined by state law, of:
  - (1) accounting;
  - (ii) architecture;
  - (iii) landscape architecture;
  - (iv) land surveying;
  - (v) medicine;
  - (vi) optometry;
  - (vii) professional engineering;
  - (viii) real estate appraising; or
  - (ix) professional nursing;

- provided in connection with the professional employment or practice of a person who is licensed or registered as:
  - a certified public accountant;
  - an architect;
  - a landscape architect;
  - a land surveyor;
  - a physician, including a surgeon;
  - an optometrist;
  - a professional engineer;
  - a state certified or state licensed real estate appraiser; or
  - a registered nurse; or

- provided by a person lawfully engaged in interior design, regardless of whether the person is registered as an interior designer under Chapter 1053, Occupations Code.

_____ a procurement for work that is performed and paid for by the day as the work progresses;

_____ a purchase of land or a right-of-way;

_____ services performed by blind or severely disabled persons;

_____ goods purchased by a municipality for subsequent retail sale by the municipality;

_____ electricity;

Attachment: 2023-108 ATTH 01 Purchase Exemption Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for

X a procurement of items that are available from only one source, including:

- items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
- films, manuscripts, or books;
- gas, water, and other utility services;
- captive replacement parts or components for equipment;
- books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
- management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;

____ a purchase of rare books, papers, and other library materials for a public library;

____ paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;

____ a public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;

____ a payment under a contract by which a developer participates in the construction of a public improvement as provided by Subchapter C, Chapter 212;

____ personal property sold:

- at an auction by a state licensed auctioneer;
- at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
- by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
- under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

****

Requesting Buyer: Keith Beason

Purchasing Approval: Kristin Peoples

Finance	$3,000.00 - $49,999.99
Public Works	$50,000.00 and above

Date: 7/27/23

Attachment: 2023-108 ATTH 01 Purchase Exemption Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for

2023-108 ATTH 02

PURCHASE ORDER

No. 0000008876

VENDOR:

FitzGibbons , William
205 Sheffield Place

San Antonio, TX 78213

SHIP TO:

City of Texarkana Texas

220 Texas Boulevard

Texarkana, TX 75501

BILL TO:

City of Texarkana Texas
220 Texas Boulevard

Texarkana, TX 75501

VENDOR NO.	VENDOR PHONE NUMBER	TERMS	DATE	REQUIRED DELIVERY DATE
7944		0	07/24/2023	

SHIPPING INSTRUCTIONS

(none)

ITEM	QTY	U/M	DESCRIPTION/TASK	PRD CODE	ACCOUNT	UNIT PRICE	AMOUNT
1	1.00	EA	Bill FitzGibbons Light Sculptor for Courthouse Lighting Project. Invoice 1/2		240-2011-57098	63,475.00	63,475.00
2	1.00	EA	Bill FitzGibbons Light Sculptor for Courthouse Lighting Project. Invoice 2/2		240-2011-57098	28,500.00	28,500.00

SUBTOTAL:	91,975.00
TAX:	0.00
SHIPPING:	0.00
TOTAL:	91,975.00

TAXABLE: No
CONFIRMING:

AUTHORIZED SIGNATURE

IMPORTANT: OUR ORDER NUMBER MUST APPEAR ON EVERY INVOICE AND PACKAGE

Attachment: 2023-108 ATTH 02 Purchase Order Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light

CITY OF TEXARKANA TEXAS
220 Texas Blvd.
Texarkana, TX 75501
(903)793-4831
August 4, 2022

July 26, 2023

Re: Purchasing Exemption Memo

The Texas Commission on the Arts awarded the City of Texarkana, TX a grant of $35,000 to be used for light sculptures in the Texarkana Arts and Historic District. We have been working with light sculptor Bill FitzGibbons on this project. The lighting technology that will be used for these projects are Lumen Pulse LED lighting fixtures and requires installation and expertise from the previously mentioned lighting artist to meet specific outcomes for this project.

Thanks,

Keith Beason
Community Engagement/Parks Project Manager
City of Texarkana, Texas

Attachment: 2023-108 ATTH 02 Purchase Order Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light

Purchasing Exemption Form

For Purchases $3,000.00 and Above

In accordance with the City of Texarkana, Texas Purchasing Policy and Procedures and the State of Texas Local Government Code, purchases in the amount of $3,000.00 - $49,999.99 require a quote from three eligible vendors. In making an expenditure of $3,000.00 - $49,999.99, the purchaser is required to contact at least two historically underutilized businesses (HUB) in Bowie County, if available, on a rotating basis. Purchases in the amount of $50,000.00 and above must comply with the competitive sealed bid process. Split purchases made to circumvent the City of Texarkana, Texas Purchasing Policy and Procedures and/or the State of Texas Local Government Code are prohibited.

I am requesting an exemption from obtaining three quotes or a competitive bid for one of the following reasons:

_____ unable to obtain three quotes (attach documentation showing an attempt was made)

_____ co-operative purchasing agreement (ex. Buy Board), established contract, or interlocal agreement:

Name: Bill FitzGibbons

Contract Number: _____

_____ a procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;

_____ a procurement necessary to preserve or protect the public health or safety of the municipality's residents;

_____ a procurement necessary because of unforeseen damage to public machinery, equipment, or other property;

_____ advertising, other than legal notices;

Attachment: 2023-108 ATTH 02 Purchase Order Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light

X a procurement for personal, professional, or planning services;

"Professional services" means services:

- within the scope of the practice, as defined by state law, of:
  - (1) accounting;
  - (ii) architecture;
  - (iii) landscape architecture;
  - (iv) land surveying;
  - (v) medicine;
  - (vi) optometry;
  - (vii) professional engineering;
  - (viii) real estate appraising; or
  - (ix) professional nursing;

- provided in connection with the professional employment or practice of a person who is licensed or registered as:
  - a certified public accountant;
  - an architect;
  - a landscape architect;
  - a land surveyor;
  - a physician, including a surgeon;
  - an optometrist;
  - a professional engineer;
  - a state certified or state licensed real estate appraiser; or
  - a registered nurse; or

- provided by a person lawfully engaged in interior design, regardless of whether the person is registered as an interior designer under Chapter 1053, Occupations Code.

_____ a procurement for work that is performed and paid for by the day as the work progresses;

_____ a purchase of land or a right-of-way;

_____ services performed by blind or severely disabled persons;

_____ goods purchased by a municipality for subsequent retail sale by the municipality;

_____ electricity;

Attachment: 2023-108 ATTH 02 Purchase Order Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light

Attachment: 2023-108 ATTH 02 Purchase Order Bill FitzGibbons (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light

_____ a procurement of items that are available from only one source, including:

- items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
- films, manuscripts, or books;
- gas, water, and other utility services;
- captive replacement parts or components for equipment;
- books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
- management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;

_____ a purchase of rare books, papers, and other library materials for a public library;

_____ paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;

_____ a public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;

_____ a payment under a contract by which a developer participates in the construction of a public improvement as provided by Subchapter C, Chapter 212;

_____ personal property sold:

- at an auction by a state licensed auctioneer;
- at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
- by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
- under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

****

Requesting Buyer: Keith Beason

Purchasing Approval: _____

Finance	$3,000.00 - $49,999.99
Public Works	$50,000.00 and above

Date: 7/24/2023

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☑ Promote an Environmentally Sensitive & Livable Community ☐ Provide a Safe Community ☑ Deliver Quality Services ☐ Foster a Healthy Community
Run the Operations	☐ Enhance Community Preparedness & Responsiveness ☑ Maximize Partnership Opportunities ☐ Provide Courteous & Responsive Customer Service ☑ Model a Positive City Image ☐ Deliver Efficient Services ☑ Cultivate Community Involvement & Access
Manage the Resources	☐ Maintain Fiscal Strength ☐ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☐ Develop a Skilled & Diverse Workforce ☐ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☑	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☑	Press Release
☐	E-News Distribution	☑	Website Notice
☑	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☑	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-108 Goals & Perspectives (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light Sculptor Bill

Attachment: 2023-108 RES Authorize the City Manager to Approve Payment for Light Sculptor Bill FitzGibbons (4062 : 2023-108 RES Authorize

RESOLUTION NO. 2023–108

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AUTHORIZING THE CITY MANAGER TO APPROVE THE PAYMENT OF LIGHT SCULPTOR BILL FITZGIBBONS TO COMPLETE A LIGHT SCULPTURE AT THE U.S. FEDERAL COURTHOUSE/POST OFFICE IN THE AMOUNT OF $91,975, WITH GRANT FUNDS FROM THE TEXAS COMMISSION ON THE ARTS AND PRIVATE DONATIONS AVAILABLE IN THE TCA GRANT FUND (FUND 240); AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Texarkana, Texas, the City of Texarkana, Arkansas, and the Strategic Doing Courthouse Square Initiative Committee have worked with world renowned light sculptor Bill FitzGibbons on a plan to install a light sculpture around the U.S. Federal Courthouse/Post Office; and

WHEREAS, the Strategic Doing Courthouse Square Initiative Committee members have raised $150,000 in grants funded by the Texas Commission on the Arts and private donations; and

WHEREAS, the Strategic Doing Courthouse Square Initiative Committee has negotiated the terms and scope of work to install a light sculpture at the U.S. Federal Courthouse/Post Office with the General Service Administration.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The existing cost for the artist, design, fixtures, and installation is $91,975 to be paid to Bill FitzGibbons.

SECTION 2: The City Manager is hereby authorized to undertake the necessary steps and prepare the necessary documents to approve the payment of $91,975 to artist Bill FitzGibbons.

SECTION 3: This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023**.

ATTEST:

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

City of Texarkana, Texas

Version: C

Briefing Sheet

Update Date: 8/11/2023 2:38 PM

Lead Department: Parks, Recreation & Health **Action Officer:** Keith Beason,

Subject: Resolution No. 2023-110 authorizing the City Manager to purchase property owned by Cal Williams at 905 W. 7th Street for a future NRDA project, a storm water mitigation and drainage improvement project on Swampoodle Creek, in the amount of $25,000, with funds in the FY23 Real Estate Sales and Acquisition Fund (Fund 109).

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule

Schedule 1: Brief twice - vote once (six weeks)

Updates/History of Briefing:

(8/14/2023):

Executive Summary and Background Information:

The Days Creek Watershed Restoration Project was initiated after the City of Texarkana, Texas secured a grant of $9.8 million from the Natural Resource Damage Assessment to stabilize and naturalize stream channels, restore wetlands, preserve forested areas, and increase the fish habitat, riparian habitat, mitigate severity of stormwater risks and rehabilitate damage from run off in locations such as the former Ker-McGee Chemical Corporation wood Treating Facility (Tronox LLC). This project focuses on Cowhorn Creek and Swampoodle Creek as they meet at Days Creek, and it will provide many benefits to the community including economic revitalization for businesses that would benefit from access two both rail lines along Swampoodle Creek.

The acquisition of the property at 905 W 7th Street, Texarkana, Texas, currently owned by Calvin and Rita Williams would benefit this project including stream restoration and drainage and stormwater risk mitigation. The entire property is currently located in the FEMA 100 year regulatory floodway. Attached is an appraisal report from BCAD (ATTH04) that values this property at $25,000. The ATTH02 is an appraisal report by Robin Beck that has this lot valued at $35,000 **(please note this report has the property address as 901 W. 7th Street and this is the same as 905 W. 7th Street in the BCAD records.)** City will purchase this property for $25,000.

Potential Options:

- Approve
- Not approve

Fiscal Implications:

Funds are available in the FY23 Real Estate and Acquisition Fund (Fund 109)

Staff Recommendation:

Staff recommends approval

Advisory Board/Committee Review:

NONE

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

NOT APPLICABLE

Attachments

a. 2023-110 ATTH 01 General Warranty Deed (DOC)
b. 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (PDF)
c. 2023-110 ATTH 03 CWilliams Lot-W7th Map (PDF)
d. 2023-110 ATTH 04 BCAD Report (PDF)
e. 2023-110 Goals & Perspectives (DOCX)
f. 2023-110 RES Purchase of property for NRDA project. (DOCX)

Staff Coordination

Parks, Recreation & Health	Skipped	IQM2 Admin	Department Head Review	08/10/2023 10:27 AM
Finance Department	Kristin Peeples	Finance Review	Completed	08/10/2023 10:59 AM
Public Works Department	08/10/2023 11:37 AM	Dusty Henslee	Review	Completed
City Manager	David Orr	City Manager Review	Completed	08/10/2023 12:29 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

General Warranty Deed

Notice of confidentiality rights: If you are a natural person, you may remove or strike any or all of the following information from any instrument that transfers an interest in real property before it is filed for record in the public records: your Social Security number or your driver's license number.

Date:

Grantor: Calvin Williams and wife, Rita Williams

Grantor's Mailing Address: 40 Avignon Ct
Little Rock, AR 72223

Grantee: City of Texarkana, TX

Grantee's Mailing Address: 220 Texas Blvd
Texarkana, Texas 75501

Consideration: $10.00 and other valuable consideration

Property (including any improvements): The following property as described below:

All that certain tract or parcel of land being a part of Block Numbered Sixty-seven (67) of TRIGGS ADDITION, of the original City of Texarkana, Bowie County, Texas and being more particularly described by metes and bounds as follows:

COMMENCING at a railroad spike in place at the Northeast corner of Block Numbered Sixty-seven (67) of Triggs Addition, of the original City of Texarkana, Bowie County, Texas, said Point of Commending being at the point of intersection of South right-of-way line of West Seventh Street and the West right-of-way of Elm Street;

THENCE S 63°39'00" W, 80.67 feet with the North boundary line of said Block No. 67, to a 1/2 inch reinf. steel pin in place at the point of intersection of said North boundary line and the projection of a line along and adjoining the face of an existing concrete curb, for the Point of Beginning of the herein described tract;

THENCE S 63°39'00" W, 248.13 feet with said North boundary line to a 1/2" reinf. square steel pin in place at the Northwest corner of said Block No. 67;

THENCE S 28°17'34 E 300.00 feet with said West boundary line of said Block No. 67 to a 1/2 inch reinf. square pin at the Southwest corner of said Block No. 67;

THENCE S 63°39'00" E, 158.07 feet with the South boundary line of said Block No. 67 to a 1/2 inch reinf. steel pin in place at the point of intersection of said South boundary

Attachment: 2023-110 ATTH 01 General Warranty Deed (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal

line and the projection of a line along and adjoining the West edge of an existing four (4) foot concrete walk;

THENCE N 26°33'16" W, 107.12 feet with said line along walk and the projection thereof to a found 1/2 inch reinf. steel pin for corner at the face of an existing concrete curb;

THENCE N 64°37'47" E, 17.45 feet with the face of said curb to a found 1/2 inch reinf. steel pin for corner at the angle point in said curb;

THENCE N 25°20'21" E, 93.82 feet to a found 1/2 inch reinf. steel pin for corner at the corner of the face of an existing concrete curb;

THENCE N 26°03'41" W, 135.02 feet with a line along and adjoining the face of an existing concrete curb and its projection thereof, to the Point of Beginning, containing 62.774 square feet or 1.441 acres of land, more or less.

Reservations from Conveyance: None.

Exceptions to Conveyance and Warranty: Any easements or right-of-ways of record.

Exceptions to Conveyance and Warranty:

Grantor, for the Consideration and subject to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty, grants, sells, and conveys to Grantee the Property, together with all and singular the rights and appurtenances thereto in any way belonging, to have and to hold it to Grantee and Grantee's heirs, successors, and assigns forever. Grantor binds Grantor and Grantor's heirs and successors to warrant and forever defend all and singular the Property to Grantee and Grantee's heirs, successors, and assigns against every person whomsoever lawfully claiming or to claim the same or any part thereof, except as to the Reservations from Conveyance and the Exceptions to Conveyance and Warranty.

When the context requires, singular nouns and pronouns include the plural.

_____

Calvin Williams

Attachment: 2023-110 ATTH 01 General Warranty Deed (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal

STATE OF TEXAS)(
)(
COUNTY OF BOWIE)(

On the _____ day of _____, 2023, before me the undersigned Notary Public, personally appeared Calvin Williams, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that he executed the same.

IN WITNESS THEREOF, I have set my hand and seal the day and year as above written.

_____
NOTARY PUBLIC

_____
Rita Williams

STATE OF TEXAS)(
)(
COUNTY OF _____)(

On the _____ day of _____, 2023, before me the undersigned Notary Public, personally appeared Rita Williams, known to me to be the person whose name is subscribed to the foregoing instrument and acknowledged to me that she executed the same.

IN WITNESS THEREOF, I have set my hand and seal the day and year as above written.

_____
NOTARY PUBLIC

PREPARED IN THE OFFICE OF:
ATCHLEY, RUSSELL, WALDROP & HLAVINKA LLP
1730 Galleria Oaks
Texarkana, Texas 75503

Attachment: 2023-110 ATTH 01 General Warranty Deed (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal

APPRAISAL REPORT

EXISTING COMMERCIAL PROPERTY
OWNER: CALVIN WILLIAMS
423 WEST 7TH STREET &
VACANT LOT ON PINE STREET &
901 WEST 7TH STREET
TEXARKANA, TX

Prepared For:
Mr. Calvin Williams
423 West 7th Street
Texarkana, TX 75501

Effective Date of Appraisal
December 5, 2022

BY

ROBIN P. BECK, MAI
THE APPRAISAL GROUP
3601 NORTH ROBISON ROAD
TEXARKANA, TX 75501

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

THE APPRAISAL GROUP
Real Estate Appraisals
3601 North Robison Road
Phone (903) 793-3211 ~ Texarkana, TX 75501 ~ Fax (903) 793-3307

December 19, 2022

Mr. Calvin Williams
423 West 7th Street
Texarkana, TX 75501

RE:
EXISTING COMMERCIAL PROPERTY
OWNER: CALVIN WILLIAMS
423 WEST 7TH STREET &
VACANT LOT ON PINE STREET &
901 WEST 7TH STREET
TEXARKANA, TX

Dear Mr. Williams:

As per our agreement, I have completed a Restricted Use Appraisal Report, of the above referenced property for the purpose of reporting to you an estimate of "Market Value" of the subject property as of the date of appraisal. Based on the Texas Certified Real Estate Appraisers Law, this appraisal is identified as a "Certified Appraisal". The appraisal is also meant to comply with applicable FIRREA and The Appraisal Foundation appraisal standards, and with the Appraisal Guidelines furnished by the client.

The subject property includes three separate properties identified herein as Tract 1, 2, and 3. Tract 1 includes two buildings situated on a contiguous tract of land at 423 West 7th Street (SE corner of West 7th Street and Main Street) and includes an office building with 1,092 square feet of gross building area, a shop building with 1,152 square feet of gross building area, and typical site improvements primarily being on-site parking and fencing. Tract 1 includes 5 contiguous lots totaling 34,950 square feet, or 0.802 acres. Tract 2 is located across the alley from Tract 1 facing Pine Street and includes a vacant lot totaling 7,000 square feet, or 0.16 acres. Tract 3 is identified as 901 West 7th Street and is a vacant fenced parking lot located about 5 blocks west of Tract I. Tract 3 includes a single tract of land that totals 1.441 acres, or 62,774 square feet, of land per legal description.

The site is **not in a Wetlands area** per "National Wetlands Inventory Map".

During my on-site visit and viewing of the subject property, I looked for any indications and/or conditions that may indicated environmental hazards and did not observe any obvious signs or conditions.

The appraisal is made in accordance with the "Code of Professional Ethics and Standards of Professional Practice of the Appraisal Institute" of which I am a member. The property is appraised applicable to the fee simple estate, free and clear of any other liens or encumbrances.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

LETTER
PAGE 2

Based on the analysis of the data obtained, the "Market Value" of the subject property, “As Existing”, and based on a reasonable exposure period which is estimated to be one year, as of December 5, 2022, the date of on-site property viewing, is estimated as follows:

Tract 1 – 423 West 7th Street	**$180,000**
Tract 2 – Vacant Lot – Pine Street	**$ 5,000**
Tract 3 – 901 West 7th Street	**$ 35,000**

The appraisal is based on the current market conditions on the effective date stated herein and any future impact of COVID-19 Pandemic is unknown and its impact, if any, is not yet reflected in available market indicators. It is significant that the pandemic has caused turmoil in various financial markets and public confidence in general. The reader is cautioned, and reminded, that this appraisal is of the stated effective date and the appraiser makes no opinion or representation of any effect of this event subsequent to the effective date.

EXTRAORDINARY ASSUMPTIONS:
1. No survey of property was furnished, and lot sizes are taken from the original subdivision plat and/or tax district data. It is assumed that all improvements described herein are within property boundaries.

The attached report is a summary of the pertinent data upon which the final estimate of value is predicated.

It has been a pleasure to serve you.

Respectfully Submitted,

Robin P. Beck, MAI
Texas State Certified General Real Estate Appraiser
Certificate 1329456G, Renewed through June 30, 2023

RPB/hs

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

BASIC ASSUMPTIONS

The certification of the value estimate is expressly subject to the following assumptions and stipulations:

No opinion is intended to be expressed for legal matters or that would require specialized investigation or knowledge beyond that ordinarily employed by real estate appraisers, although such matters may be discussed in the report. It is assumed that the title is marketable, held in fee simple, and the legal description furnished us is correct.

Information gathered is from sources believed to be reliable and is assumed to be correct.

The property is appraised as though under responsible ownership and competent management.

The physical condition of the improvement described herein was based on visual inspection. No liability is assumed for the soundness of members, equipment, or soil conditions.

HAZARDOUS MATERIALS: Unless otherwise stated in the report, the appraiser signing the report has no knowledge concerning the presence or absence of hidden or exposed ureaformaldehyde foam insulation, asbestos insulation, lead-based paints, toxins or any other hazardous materials in the existing improvements. My assumption is that such materials are not a part of the construction or the land appraised. If such materials are present, the value of the property may be adversely affected, and reappraisal at additional cost necessary to estimate the effects of such materials may be necessary.

THE AMERICANS WITH DISABILITIES ACT (ADA) - became effective January 26, 1992. I have not made a specific compliance survey and analysis of this property to determine whether or not it is in conformity with the various detailed requirements of the ADA. It is possible that a compliance survey of the property together with a detailed analysis of the requirements of the ADA could reveal that the property is not in compliance with one or more of the requirements of the act. If so, this fact could have a negative effect upon the value of the property. Since I have no direct evidence relating to this issue, I did not consider possible noncompliance with the requirements of ADA in estimating the value of the property.

The improvement is considered to be within the lot lines and, except as herein noted in accordance with local zoning and building ordinances. Any plot, diagrams, and drawings found herein are to facilitate and aid the reader in picturing the subject property and are not meant to be used as referenced in matters of surveys.

The distribution of total valuation in this report between land and improvements applies only under the existing program of utilization. This appraisal and the separate valuations of land and building must not be used in reference to any other appraisal and are invalid if so used.

If the subject property is a geographic portion of a larger parcel of real estate, the value reported is for that portion only and should not be construed as applying with equal validity to other portions of the large parcel or tract. In addition, the value reported for the subject, plus the value of all other geographic portions, may or may not equal the value of the entire parcel or tract.

Disclosure of the contents of this appraisal report is governed by the By-Laws and Regulations of The Appraisal Institute. Neither all nor any part of the contents of this report (especially any conclusions as to value), the identity of the appraiser, or the firm with which he is connected or any reference to The Appraisal Institute shall be disseminated to the public through advertising media, public relations, or communications without prior written consent and approval.

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APPRAISAL QUALIFICATIONS OF ROBIN P. BECK, MAI

PERSONAL:
Home Address: 11 Dreyer Place, Texarkana, TX 75501
Business Address: 3601 North Robison Road, Texarkana, TX 75501
Phone (903)793-3211; Fax (903-793-3307; E-mail – robinpbeck@hotmail.com

DESIGNATION:
Member, The Appraisal Institute (MAI) Certificate No. 6847. Awarding of the "MAI" designation requires extensive education and experience in real estate appraisal, as well as completion of a demonstration appraisal report, and successful completion of a comprehensive examination. The Appraisal Institute has a mandatory program of recertification for its designated members. As of the date of this report, Robin P. Beck has completed the requirements of the continuing education program of the Appraisal Institute.

CERTIFICATION:
State of Texas Certified General Real Estate Appraiser No., TX-1329456-G
State of Louisiana Certified General Real Estate Appraiser No. G0047
State of Arkansas Certified General Real Estate Appraiser No. CG1533N

PROFESSIONAL EXPERIENCE:
Active in Real Estate Appraisal since November, 1975.
Associated with The Appraisal Group, Texarkana, TX, January, 2001
Self-employed Real Estate Appraiser July, 1984 to January, 2001, Minden, LA
Adjunct Professor, Louisiana Tech University, Ruston, LA 1994-2000
Former Real Estate Broker, State of Louisiana

ACADEMIC: - East Texas State University, B.B.A. (Management Emphasis)

CONTINUING EDUCATION:
Seminars recently attended for credit toward recertification with direct emphasis in professional appraisal practice include:
"Online Forecasting Revenue", The Appraisal Institute, May 23, 2017
"Online Analyzing Operating Expenses", The Appraisal Institute, January 12, 2018
"7-Hour National USPAP Equivalent Course", The Appraisal Institute, January 18, 2019.
Online Course "Rates and Reasonableness, Making Sense of GIM, OAR, and DCF", The Appraisal Institute, January 21, 2019
"Business Practices and Ethics" (Online Course 420), January 21, 2019, Chicago, IL
"Valuation Resources for Photovoltaic Systems", The Appraisal Institute, June 10, 2019
"Cool Tools: New Technology for Real Estate Appraisers", The Appraisal Institute, February 5, 2020
"Fundamentals of the Uniform Appraisal Standards for Federal Land Acquisitions", The Appraisal Institute, February 1, 2020
"7-Hour National USPAP Equivalent Course", The Appraisal Institute, January 11, 2021.
"Appraisal of Medical Office Buildings", The Appraisal Institute, January 29, 2021.

AIREA Courses Credits:

8,	Single-family Residential Appraisal, Houston, TX
1-A	Basic Appraisal Principals, Dallas, TX
1-B	Capitalization Theory & Techniques, Parts 1,2,& 3., Memphis TN
2-1	Case Studies in Real Estate Valuation, Houston, TX
2-2	Valuation Analysis and Report Writing, Houston, TX
2-3	Standards of Professional Practice, Orlando, Florida
6,	Introduction to Real Estate Investment Analysis, St. Petersburg, Florida
420	Standards of Professional Practice, Part B, Dallas, TX

PROPERTIES APPRAISED:
Single-family Residential experience is extensive, quite varied, and includes proposed as well as existing construction. Income property experience is also varied and includes, but not limited to, appraisal of apartments, churches, shopping centers, service stations, motels, medical facilities, nursing homes, assisted living centers, subdivisions, office buildings, industrial buildings, and vacant land. Multi-family residential experience is quite extensive as well and includes numerous appraisals for HUD program financing and low-income housing tax credit projects.

APPRAISAL CLIENTS:
Regular appraisal clients include, but are not limited to the following:
Capital One Bank (Formerly Hibernia National Bank), New Orleans, Minden, & Shreveport, LA; Texarkana, TX
BancorpSouth, Texarkana, TX
Commercial National Bank, Texarkana, TX
Farmers Bank & Trust, Magnolia, Camden, Texarkana
State of Louisiana, Department of Transportation, Baton Rouge, LA
State of Texas, Department of Transportation, Austin, LA

Expert Witness Experience:
I have served as expert witness in court of law in various Counties of Texas and Arkansas; and various Parishes of Louisiana, and in Federal Bankruptcy Court.



TALCB

TEXAS APPRAISER LICENSING & CERTIFICATION BOARD

Certified General Real Estate Appraiser

Appraiser: **ROBIN PIERCE BECK**

License #: **TX 1329456 G** License Expires: **06/30/2023**

Having provided satisfactory evidence of the qualifications required by the Texas Appraiser Licensing and Certification Act, Occupations Code, Chapter 1103, authorization is granted to use this title: Certified General Real Estate Appraiser

For additional information or to file a complaint please contact TALCB at www.talcb.texas.gov.

Chelsea Buchholtz
Commissioner

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IDENTIFICATION OF THE SUBJECT

The subject property includes three separate properties identified herein as Tract 1, 2, and 3. Tract 1 includes two buildings situated on a contiguous tract of land at 423 West 7th Street (SE corner of West 7th Street and Main Street) and includes an office building with 1,092 square feet of gross building area, a shop building with 1,152 square feet of gross building area, and typical site improvements primarily being on-site parking and fencing. Tract 1 includes 5 contiguous lots totaling 34,950 square feet, or 0.802 acres. Tract 2 is located across the alley from Tract 1 facing Pine Street and includes a vacant lot totaling 7,000 square feet, or 0.16 acres. Tract 3 is identified as 901 West 7th Street and is a vacant fenced parking lot located about 5 blocks west of Tract I. Tract 3 includes a single tract of land that totals 1.441 acres, or 62,774 square feet, of land per legal description.

Legal Description

Tract 1:
Lots Numbered 9 through 12, and the South33 feet of Lot 8, in Block Numbered 47, of Trigg's Addition to the City of Texarkana, Bowie County, Texas.

Tract 2:
Lot Numbered 38, in Block Numbered 47, of Trigg's Addition to the City of Texarkana, Bowie County, Texas.

Tract 3:
All that certain tract or parcel of land being a part of Block Numbered SIXTY-SEVEN (67) of the Original City of Texarkana, Bowie County, Texas, and being more particularly described by metes and bounds as follows:
COMMENCING at a railroad spike in place at the Northeast corner of Block Numbered Sixty-Seven (67) of the Original City of Texarkana, Bowie County, Texas, said Point of Commencing being at the point of intersection of South right-of-way line of West Seventh Street and the West right-of-way line of Elm Street;
THENCE S 63° 39' 00" W, 80.67 feet with the North boundary line of said Block No. 67, to a 1/2 inch reinf. steel pin in place at the point of intersection of said North boundary line and the projection of a line along and adjoining the face of an existing concrete curb, for the POINT OF BEGINNING of the herein described tract;
THENCE S 63° 39' 00" W, 248.13 feet with said North boundary line to a 1/2" reinf. square steel pin in place at the Northwest corner of said Block No. 67;
THENCE S 28° 17' 34" E, 300.00 feet with said West boundary line of said Block No. 67 to a 1/2 inch reinf. square pin at the Southwest corner of said Block No. 67;
THENCE N 63° 39' 00" E, 158.07 feet with the South boundary line of said Block No. 67 to a 1/2 inch reinf. steel pin in place at the point of intersection of said South boundary line and the projection of a line along and adjoining the West edge of an existing four (4) foot concrete walk;
THENCE N 26° 33' 16" W, 107.12 feet with said line along walk and the projection thereof to a found 1/2 inch reinf. steel pin for corner at the face of an existing concrete curb;
THENCE N 64° 37' 47" E, 17.45 feet with the face of said curb to a found 1/2 inch reinf. steel pin for corner at the angle point in said curb;
THENCE N 25° 20' 21" E, 93.82 feet to a found 1/2 inch reinf. steel pin for corner at the corner of the face of an existing concrete curb;

THENCE N 26° 03' 41" W, 135.02 feet with a line along and adjoining the face of an existing concrete curb and its projection thereof, to the POINT OF BEGINNING, containing 62.774 square feet or 1.441 acres of land, more or less.

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APPRAISAL PROBLEM

INTRODUCTION:
This "Appraisal Report" is intended to comply with the reporting requirements set forth under Standards Rules 2 of the Uniform Standard of Professional Appraisal Practice (USPAP). As such, it presents summary discussions of the data, reasoning, and analyses that were used in the appraisal process to develop the appraiser's opinion of value.

Purpose of the Appraisal
The purpose of this appraisal is to estimate the market value of the property rights described below as of the Date of Appraisal.

Property Rights Appraised
The property surface rights are appraised as if owned in Fee Simple Title, free and clear of any liens or encumbrances "As Existing". Mineral rights are excluded.

Intended User and Use of the Appraisal
The intended user of this appraisal is the client to which the appraisal is addressed. The intended use of the appraisal is for the owner's decisions for potential sale and marketing of the property.

Date of Appraisal
The effective date of this appraisal, which is also the date of the on-site visit to the property, is December 5, 2022

Date of Appraisal Report
The date of this appraisal report is December 19, 2022

Definition of Market Value
There are many definitions of Market Value, due to the ever-changing economic conditions which impact the value of real estate. The following definition is acceptable to The Appraisal Institute and is defined in the "Uniform Standards of Professional Practice", adopted by the Appraisal Foundation and The Appraisal Institute.

> The most probable price in cash which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently, knowledgeably and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:
>
> 1. Buyer and seller are typically motivated.
> 2. Buyer and seller are well informed or well advised, and each acting in what he considers his own best interest.
> 3. A reasonable time is allowed for exposure in the open market.
> 4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto and
> 5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

HISTORY OF SUBJECT PROPERTY:
Tracts 1 and 2 has been in the current ownership for many years. Tract 1 has been used historically for automobile sales and repair. Tract 2 is a vacant lot often used for vehicle storage. Tract 3 was purchased December 4,2020, for a reported price of $20,000. To my knowledge, there has been no other sales, listings, or marketing transactions, involving the subject properties during the past five years.

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APPRAISAL PROBLEM (continued):

DISCUSSION OF REASONABLE MARKETING PERIOD:

Marketing Time (or Period) is defined as "An opinion of the amount of time it might take to sell a real or personal property interest at the concluded market value level during the period immediately after the effective date of an appraisal. Marketing time differs from exposure time, which is always presumed to precede the effective date of an appraisal."

(Source: The Dictionary of Real Estate, Fifth Edition)

As required by appraisal reporting practice, the marketing period for the subject property must be discussed and analyzed as appropriate. Based on the overall economic conditions of the neighborhood and city and further based on the expected market demand for a property such as subject, the normal marketing time for such a property is estimated to be approximately twelve months to eighteen months. Support for this conclusion is based in part on the normal marketing period observed for various commercial, industrial, multifamily, and vacant properties throughout the area in the past five years. It is anticipated that the subject property would receive average marketing demand and the marketing period is estimated accordingly. The estimate of Market Value herein reported is based on the subject property being reasonably marketed with this reasonable marketing period considered applicable.

DEFINITION OF EXPOSURE TIME:

1. The time a property remains on the market.

2. The estimate length of time the property interest being appraised would have been offered on the market prior to the hypothetical consummation of a sale at market value on the effective date of the appraisal; a retrospective estimate based on an analysis of past events assuming a competitive and open market.

(Source: The Dictionary of Real Estate, Fifth Edition)

As required by appraisal reporting practice, the marketing period and the exposure time for the subject property must be discussed and analyzed as appropriate. Based on the overall economic conditions of the neighborhood and area and further based on the expected market demand for a property such as subject, the normal marketing time for such a property is estimated to be one year. Support for this conclusion is based in part on the normal marketing period observed for various commercial, industrial, multifamily, and vacant properties throughout the area in the past five years. It is anticipated that the subject property would receive average marketing demand and the marketing period is estimated accordingly. The estimate of Market Value herein reported is based on the subject property being reasonably marketed with this reasonable marketing period considered applicable.

Based upon an analysis of the sales data, and overall market area, it is my opinion that the appropriate exposure time is approximately twelve months, assuming a reasonable price and competent marketing/management.

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SCOPE OF THE APPRAISAL

APPRAISAL DEVELOPMENT AND REPORTING PROCESS:

In preparing the appraisal, the appraiser made an on-site exterior and interior viewing of the property and an examination of the neighborhood. All property data and market data pertinent to the appraisal problem was analyzed and considered in the development of the applied approaches to value.

To develop the opinion of value, the appraiser performed the appraisal process, in accordance with the Uniform Standards of Professional Appraisal Practice and utilizing the most applicable of the three approaches to value.

The Cost Approach measures current market reproduction costs. The Cost Approach is not developed in this case. This approach may be meaningful, but typically has less reliability in valuing older properties similar to the subject's improvements and is typically used for support to the other more applicable approaches. In this case, omission of this approach is reasonable due to the property type and its age, and the other approaches would likely offer a better supported value estimate.

The Direct Sales Comparison Approach includes an analysis of available current market sales or listings of similar properties and attempts to derive applicable units of comparisons which may include price per square foot, overall capitalization rates, gross income multipliers, and other units of comparison. When sufficient data is available, this approach can offer a reliable value indication for properties like the subject. This approach was most applicable for Tract 1 (the improved property), and for Tracts 2 and 3 (Vacant land).

The Income Approach is an analysis of the subject property based on an investment motivation, i. e., what will a typical investor of real estate pay for the actual or potential income available to the property based on market derived criteria. This approach may employ a direct capitalization of the estimated net operating income or the discounted cash flow analysis, or both, to establish an opinion of value. This approach is usually given primary consideration when valuing typical investment properties. In this case, this approach may be meaningful, but this property type is not a typical rental property but would typically be owner occupied and operated, and there were no comparable rentals found in the area. In this case, omission of this approach is reasonable due to the property type and lack of comparable rentals, the other approaches would likely offer a better supported value estimate. This omission is reasonable and does not diminish the integrity of the appraisal report.

In the appraisal process, the appraiser has obtained data or information from some or all of the following sources or methods:

On-site viewing of the subject property and the market area.

Research and/or personal contact from the client, public records, real estate agent, brokers, real estate appraisers, sellers, buyers, tenants, occupants, third party participants, etc.

General data applicable to demographics, census data, publications, etc.

Construction cost estimates from local contractors, building permits, construction cost services, etc.

Uniform Standards of Professional Appraisal Practice, Appraisal Foundation, current edition.

Uniform Standards of Professional Appraisal Practice, Appraisal Institute.

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REAL ESTATE TAXES

The tax assessment applicable to subject is detailed below. The actual taxes are reported based on Bowie CAD that follows:

		Tract 1		Tract 2	Tract 3
Tax Account Number		#03840030200	#03840030000	#03860013600	#03840030200
Land Value		$21,980	$8,632	$7,000	$25,000
Improvement Value		$48,344	$5,000	$0	$0
Taxable Value Estimated		$70,324	$13,632	$7,000	$25,000
The applicable tax rate:	2.387080				
Total Taxes per Assessment		**$1,678.69**	**$325.41**	**$167.09**	**$596.77**
Total Taxes		**$2,767.96**			

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PROPERTY DESCRIPTION – TRACT 1

Site Size:	43,950 square feet; 0.802 acres of land per plat.
Site Shape:	Rectangular - 140 feet of frontage @ West 7th Street 233 feet frontage @ Main Street @ SE corner of intersection.
Site Topography:	Essentially level - near street grade.
Road Frontage/Access:	Good frontage/access.
Utilities:	All public utilities are available.
Site Improvements:	Commercial building and site improvements including asphalt paved parking and drives, fencing.
Flood Zone:	The subject is located in an area mapped by the Federal Emergency Management Agency (FEMA). The subject is not located in flood hazard zone. FEMA Map Number: 48037C0370E FEMA Map Date: Revised December 21, 2017 FEMA Zone Classification: "X"
Easements/ Encroachments:	Assumed typical roadway and utility easements.
Site Comments:	Site has good frontage and access.

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PROPERTY DESCRIPTION – TRACT 2

Site Size:	7,000 square feet; 0.16 acres of land per plat.
Site Shape:	Rectangular - 50 feet of frontage @ Pine Street 140 feet depth – adjacent at alley at east side (across alley from Tract 1).
Site Topography:	Essentially level - near street grade.
Road Frontage/Access:	Average frontage/access.
Utilities:	All public utilities are available.
Site Improvements:	None.
Flood Zone:	The subject is located in an area mapped by the Federal Emergency Management Agency (FEMA). The subject is not located in flood hazard zone. FEMA Map Number: 48037C0370E FEMA Map Date: Revised December 21, 2017 FEMA Zone Classification: "X"
Easements/ Encroachments:	Assumed typical roadway and utility easements.
Site Comments:	Site has average frontage and access. Very limited market demand.

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PROPERTY DESCRIPTION – TRACT 3

Site Size:	6,774 square feet; 1.441 acres of land per plat.
Site Shape:	Irregular – 249.13 feet of frontage @ West 7th Street 300 feet depth at longest part.
Site Topography:	Essentially level - near street grade.
Road Frontage/Access:	Average frontage/access.
Utilities:	All public utilities are available.
Site Improvements:	6' chain link fencing with razor wire coil at top with rolling gate (approximately 1,060 linear feet) at perimeter and gravel surfacing (approximately 62,500 SF) for automobile storage.
Flood Zone:	The subject is located in an area mapped by the Federal Emergency Management Agency (FEMA). The subject is not located in flood hazard zone. FEMA Map Number: 48037C0370E FEMA Map Date: Revised December 21, 2017 FEMA Zone Classification: "AE"
Easements/ Encroachments:	Assumed typical roadway and utility easements.
Site Comments:	Site has average frontage and access. Totally in FEMA Flood Hazard Zone. Very limited market demand.

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BOWIE CAD PLAT - Tracts 1 and 2



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FEMA FLOOD MAP - Tracts 1 and 2



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BOWIE CAD PLAT – Tract 3



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FEMA FLOOD MAP – Tract 3



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DESCRIPTION OF IMPROVEMENTS – Tract 1 Only

Property Type: The site is improved with 2 commercial buildings – an office building and shop building area.

Age, Effective Age & Condition: Actual age - original – 50+/- years estimated. Effective age is estimated to be 20 years overall due to average maintenance.

Size: Office building - finished area – 1,092 SF
Shop building – 1,152 SF
Total – 2,244 SF total.

Foundation: Both buildings - Concrete slab

Frame: Office building – Metal frame
Shop building – Concrete block walls and metal frame roof.

Exterior: Office building - Brick veneer & glass at front. Sides & Rear – vinyl siding and glass, Mansard roof trim – 3 sides.
Shop building – concrete block walls

Roof: Office building - corrugated, metal roof panels
Shop building - corrugated, metal roof panels

Interior Finish:
Office Flooring - ceramic tile; walls – concrete block, some with glass; ceilings – acoustical tile.

Exterior Doors: Office building - 3' glass/aluminum entry door; metal door at rear.
Shop - 4 overhead doors at shop at each bay.

HVAC: Central A/C at office and shop

Electrical: Assumed adequate

Plumbing: Assumed adequate and to code. Office - 1 rest room with standard fixtures. Shop - 1 rest room with standard fixtures. Wash basin and drainage pits at shop area.

SITE IMPROVEMENTS

Parking: Asphalt parking – recently resurfaced.

Sign: I-beam sign structure with high rise sign frame.

Fencing: 2-rail pipe fencing approximately 2' high at street frontage with rolling gate at driveway entrance. Chain link fence along alley at east side with drive-thru gate. Wood privacy fence along south boundary.

PROPERTY ANALYSIS
Condition: Office building - exterior condition is average; rear addition and mansard trim and roof cover was added over the original flat roof in 2005. Interior condition at office appears to be average with no significant deferred maintenance, and very adequate for intended use.
Shop building – average overall and adequate for intended use.

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Functional Utility: Average.

Design & Appeal: Average

Highest and Best Use: **Tract 1** - As vacant - commercial site with limited market demand. As existing - continued use as office/shop is a reasonable use of the site and is considered Highest and Best Use.

Tract 2 - As vacant - commercial site with limited market demand. Side yard expansion by neighboring properties is considered Highest and Best Use.

Tract 3 - As vacant - commercial site with limited market demand. Specialized commercial is Highest and Best Use. As existing - continued use as outdoor parking/storage area is a reasonable use of the site and is considered Highest and Best Use.

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SALES COMPARISON APPROACH – TRACT 1

This approach to value is based upon the principle of substitution; that is, when a property is replaceable in the market, its value tends to be set at the cost of acquiring an equally desirable substitute property, assuming no costly delay in making the substitution. The traditional appraisal technique used to estimate value through substitution involves the collection and analysis of sales and listing data on various properties having as many similar characteristics to the property being evaluated as possible. The validity of this approach is very much dependent on the availability or quantity of these data and its relevancy or comparability to the subject.

IMPROVED SALES SUMMARY TABLE

No.	Location	Sale Date	Price	Building Size (SF)	Price/ SF	Comments – Comparison to Subject
1.	3501 South Lake Drive	03/03/2017	$115,000	2,400	$47.92	This is a newer auto shop building in a similar location. Subject is superior in construction quality, finished area, and paved parking, and similar in condition.
2.	2223 Summerhill Road	12/11/2018	$125,000	2,095	$59.67	This is a retail/shop building of similar age and location. Subject is superior in quality and condition.
3.	3710 Summerhill Road	07/30/2019	$120,000	1,299	$92.38	This property includes a much smaller building but is similar in intended use. The sale is in a superior location.
4.	6830 North State Line Ave	03/22/2018	$60,000	920	$65.22	This is a smaller building that had been used in a variety of ways over the years, most recently as a retail shop, but was purchased for similar use as subject.
5.	803 Texas Boulevard	01/21/2021	$55,000	1,224	$44.93	This a similar property with similar intended use. The property was a bank foreclosure and was originally priced on 10/16/2019 at $75,000; reduced 4/16/2020 to $62,500; then relisted on 10/5/2020 for same price. Subject condition, paved area, and quality is superior.
6.	3206 New Boston Road	06/07/2021	$70,000	1,032	$67.83	This property included a smaller building that could be used similarly. The sale included a larger site size, but the subject has superior condition, paved area, and quality.

The sales summarized above are believed to be the most recent of available sales of similar buildings, each of which have similar use potential. The subject property requires adjustments for the differences noted. The site improvements at subject are superior to most of the comps. The sales are considered reasonably comparable to subject with adjustment for significant differences applicable. Sales 3 through 6 are most similar in property type and considered quite indicative of value after adjustments for noted differences. There are several vacant properties in the immediate neighborhood and a decline in market demand is recognized in recent years, thus subject property will likely experience some market rejection.

Based on the foregoing comparisons, the market value of subject property, **Tract 1,** is estimated as follows:

2,244 SF @ $75.00 to $85.00 per SF = $163,300 to $190,740

ROUNDED TO $180,000 Tract 1 Only

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SALES COMPARISON APPROACH – TRACT 2

An estimate of Market Value Tract 2 is problematic. Due to the small size, the site's best potential is for use with an adjacent property owner. This property would be best marketed with Tract 1, for very little demand otherwise would be applicable. The same sales used for comparison to Tract 3 on the following page are somewhat applicable and the value estimate is based accordingly. Emphasis is given to Sales 1, 2, and 4 due to more similar size.

Total Site Value Estimate		**Tract 2**	**7,000**	**SF @**	**$ 0.71**	**/SF =**	**$5,000**

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SALES COMPARISON APPROACH – TRACT 3

An estimate of Market Value of a vacant site must be made with due consideration given to the present uses as well as any proposed or feasible or probable use relevant to potential. The valuation is best estimated by comparison to other vacant sites in the same or similar areas having similar characteristics as the subject. Location, size, access, and utility are the most obvious of many characteristics which may require adjustment. The adjustment of sales to subject are made based on market interpretation of differences which the buyers and sellers either perceive or indicate to be pertinent.

There have been very few land sales in the immediate neighborhood in recent years due to the neighborhood being fully built-up and waning demand due to older neglected properties in the area. The land value estimate is based on the sales considered most applicable for comparison to subject. Each of the sales offer a reasonably similar use potential, and those considered most applicable to subject are selected for analysis. The following adjustment grid summarizes the land sales selected for comparison, and the adjustment made for differences.

SUMMARY OF COMPARABLE LAND SALES

LAND VALUATION - Tract 3

	Subject	Sale No. 1		Sale No. 2		Sale No. 3		Sale No. 4		Sale No. 5	
Grantor		Murdock & Stivers		LMTD Holdings, LLC		William G. King		Alsa Moore		Kathryn Robertson et al	
Grantee		Luke Powell		2B Builders, LLC		Ronald E. Patterson		Loi Phuoc Luu		Virgilio Martinez et ux	
Date		9/5/2018		6/19/2020		12/20/2016		3/11/2022		6/6/2018	
Sales Price		$ 8,500	Total	$ 20,500		$ 12,500		$ 10,500	Adjusted	$ 55,000	Total
Unit Price		$ 0.67	/SF	$ 0.93	/SF	$ 0.49	/SF	$ 0.58	/SF	$ 1.11	/SF
Financing		Normal		Normal		Normal		Normal		Normal	
Conditions of Sale		Cash to Seller		Cash to Seller		Cash to Seller		Cash to Seller		Cash to Seller	
Location	901 West 7th Street	2500 West 7th Street		1320 North Kings Hwy, at Cantrell St., Nash		2302 West 7th Street, @ Peach Street		22165 West 16th@ Peach St & West 7th St		33-3 New Boston Road	
Size in SF	62,774	12,632	SF	22,072	SF	25,400	SF	18,000	SF	49,366	SF
Frontage/Access	Average	Average		Average		Average		Average		Average	
Topography	Flood Zone A	Average		Average		Average		Average		Average	
Potential Use	Average	Average		Average		Average		Average		Average	
Other											
Adjustments:											
Sales Price		$ 8,500		$ 20,500		$ 12,500		$ 10,500		$ 55,000	
Total Price/SF			$ 0.67		$ 0.93		$ 0.49		$ 0.58		$ 1.11
Seller Motivation			0.00%		0.00%		0.00%		0.00%		0.00%
Adjusted Price/SF			$ 0.67		$ 0.93		$ 0.49		$ 0.58		$ 1.11
Financing	Normal										
Location	Average	Superior	-15%	Superior	-15%	Inferior	10%	Inferior	10%	Superior	-10%
Size (Acres)	62,774	12,632	-10%	22,072	-5%	25,400	-5%	18,000	-10%	49,366	
Frontage/Access	Average	Average		Average		Average		Average		Average	
Topography	Flood Zone A	Average	-20%	Average	-20%	Average	-20%	Average	-20%	Average	-20%
Potential Use	Average	Average		Superior	-20%	Average		Average		Superior	-10%
Other											
Net Adustment			-45%		-60%		-15%		-20%		-40%
Indicated Unit Value		$	$ 0.37	$	$ 0.37	$	$ 0.42	$	$ 0.47	$	$ 0.67
Indicated Value by Comparable Sale		$	23,232	$	23,321	$	26,259	$	29,295	$	41,963

Reconciled Value Estimate	**62,774**	**SF @**	**$ 0.40**	**/SF**	=	**$ 25,000**	
Total Site Value Estimate		**62,774**	**SF @**		**$ 0.40**	**/SF =**	**$25,000**
Add; Contributory value of Improvements							**$10,000**
Total Tract 3 Value Estimate							**$35,000**

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

The sales listed above are believed to be the most recent of available sales or listings of similar vacant sites although some are not very similar. The sales vary in location, but most are in older somewhat stagnant market areas which compares well to subject. The date of sale at most is quite limiting, and indicative of limited demand. A wide range of unit prices is applicable, but fairly similar after adjustments. **Tract 3** is in the FEMA rated flood area which restricts use potential. The lower to mid-range is most applicable. Contributory value of the fencing and parking surfacing is added at much less than cost due to lack of market demand anticipated.

Based on the comparisons available, market value of the subject site, **Tract 3**, is estimated as follows:

Total Site Value Estimate		**62,774**	**SF @**		**$ 0.40**	**/SF =**	**$25,000**
Add; Contributory value of Improvements							**$10,000**
Total Tract 3 Value Estimate							**$35,000**

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

FINAL ESTIMATE OF VALUE

The Sales Comparison Approach in this case, yields the only reliable indication of value, since comparable sales of similarly improved properties were available for comparison to Tract 1, and fairly similar land sales were appliable for comparison to Tracts 2 and 3.

Based on the analysis of the data obtained, the "Market Value" of the subject property, “As Existing”, and based on a reasonable exposure period which is estimated to be one year, as of December 5, 2022, the date of on-site property viewing, is estimated as follows:

Tract 1 – 423 West 7th Street	**$180,000**
Tract 2 – Vacant Lot – Pine Street	**$ 5,000**
Tract 3 – 901 West 7th Street	**$ 35,000**

The appraisal is based on the current market conditions on the effective date stated herein and any future impact of COVID-19 Pandemic is unknown and its impact, if any, is not yet reflected in available market indicators. It is significant that the pandemic has caused turmoil in various financial markets and public confidence in general. The reader is cautioned, and reminded, that this appraisal is of the stated effective date and the appraiser makes no opinion or representation of any effect of this event subsequent to the effective date.

EXTRAORDINARY ASSUMPTIONS:

1. No survey of property was furnished, and lot sizes are taken from the original subdivision plat and/or tax district data. It is assumed that all improvements described herein are within property boundaries.

Robin P. Beck, MAI
Texas State Certified General Real Estate Appraiser
Certificate 1329456G, Renewed through June 30, 2023

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. I have made a personal inspection of the property that is the subject of this report.

2. I have no present or contemplated future interest in the real estate that is the subject of this appraisal report or the parties involved.

3. I have no personal interest or bias with respect to the subject matter of this appraisal or the parties involved.

4. My compensation is not contingent upon the reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value estimate, that attainment of a stipulation result, or the occurrence of a subsequent event.

5. To the best of my knowledge and belief, the statements of facts contained in this appraisal report, upon which the analysis, opinion and conclusions expressed herein are based, are true and correct.

6. This appraisal report sets forth all the limiting conditions (imposed by the terms of my assignment or by the undersigned) affecting the analysis, opinions, and conclusions contained herein.

7. This appraisal report has been made in conformity with the Uniform Standards of Professional Appraisal Practice. The report is also in conformity with and is subject to the requirements of the Code of Professional Ethics and Standards of Professional Conduct of The Appraisal Institute.

8. The use of this report is subject to the requirements of The Appraisal Institute relating to review by its duly authorized representatives.

9. No one other than the undersigned prepared the analysis, conclusions and opinions concerning real estate that are set forth in this appraisal report. By virtue of appropriate experience, education, professional designations and State Certification, I am competent to complete the appraisal assignment and no additional steps were necessary or appropriate to comply with the Competency Provision of the USPAP.

10. I have not appraised this property in the three years prior to accepting this assignment.

11. As of the date of this report, I, Robin P. Beck, MAI, have completed the requirements under the continuing education program of The Appraisal Institute for designated members.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

CERTIFICATE OF APPRAISAL (Continued):

12. Based on the analysis of the data obtained, the "Market Value" of the subject property, “As Existing”, and based on a reasonable exposure period which is estimated to be one year, as of December 5, 2022, the date of on-site property viewing, is estimated as follows:

Tract 1 – 423 West 7th Street	**$180,000**
Tract 2 – Vacant Lot – Pine Street	**$ 5,000**
Tract 3 – 901 West 7th Street	**$ 35,000**

The appraisal is based on the current market conditions on the effective date stated herein and any future impact of COVID-19 Pandemic is unknown and its impact, if any, is not yet reflected in available market indicators. It is significant that the pandemic has caused turmoil in various financial markets and public confidence in general. The reader is cautioned, and reminded, that this appraisal is of the stated effective date and the appraiser makes no opinion or representation of any effect of this event subsequent to the effective date.

EXTRAORDINARY ASSUMPTIONS:

1. No survey of property was furnished, and lot sizes are taken from the original subdivision plat and/or tax district data. It is assumed that all improvements described herein are within property boundaries.



Robin P. Beck, MAI
Texas State Certified General Real Estate Appraiser
Certificate 1329456G, Renewed through June 30, 2023

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

ADDENDUM

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

SUBJECT PHOTOS – Tract 1



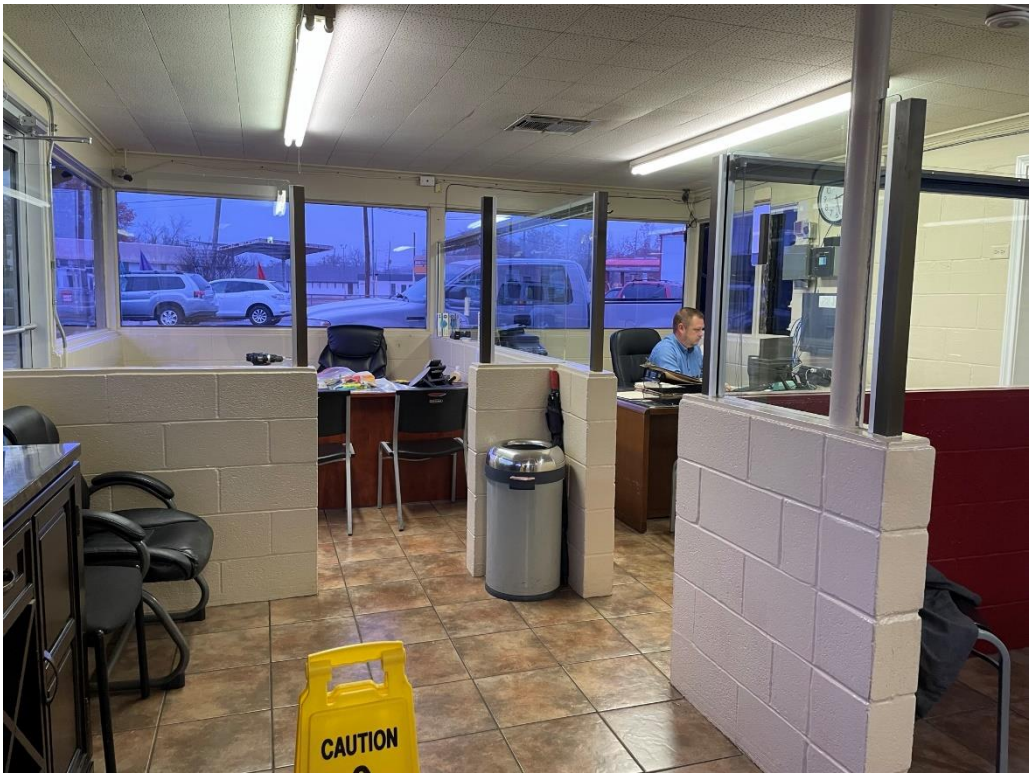


Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property





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Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property





Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

SUBJECT PHOTOS – Tract 2





Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

SUBJECT PHOTOS – Tract 3





Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

CWillamsLot-W7th

2023-110 ATTH 03



1/6/2023, 3:56:28 PM

1:1,834

0 0.01 0.03 0.05 mi

0 0.02 0.04 0.08 km

Esri Community Maps Contributors, City of Texarkana, TWU, Arkansas GIS Office, Texas Parks & Wildlife, © OpenStreetMap, Microsoft, Esri, HERE,

TWU Geograp

Disclaimer: Texarkana Water Utilities (TWU) maps are for display purposes only. TWU makes no guarantees, or warranties as to the accuracy, completeness, currency, or suitability of the information provided. TWU specifically disclaims a

Attachment: 2023-110 ATTH 03 CWilliams Lot-W7th Map [Revision 1] (4067 : 2023-110 RES Authorize City

Property Account Report

BOWIE CENTRAL APPRAISAL DISTRICT
Date Updated: Wednesday, July 26, 2023

Appraisal Year: 2023
Account Number: 03840044000 (8208-1/12441)

Owner Info

Owner Name	WILLIAMS, CALVIN O
Mailing Address	40 AVIGNON CT LITTLE ROCK, AR 72223
Situs Address	905 W 7TH TEXARKANA
Legal Description	CITY/TRIGGS ADDN FRONT PT BLK 67 SANDS MOTEL 2020-13274 12/07/20 BLK/TRACT PT 67 1.44 ACRES

Account Info

Deed Date	12/7/2020
Owner Percentage	100.0%
Exemptions	
Deed Vol/Page	2020/13274
Last Date To Protest	5/15/2023

Property Value Information

Land	25,000
Improvements	
Personal	
Mineral	
Market Value	25,000
Ag Market	
Ag Productivity	
Timber Market	
Timber Productivity	
Productivity Loss	
Homesite Cap Loss	
Appraised Value	25,000

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

2023 Values

Jurisdiction Name	Market Value	Appraised	Exemptions	Taxable
BOWIE COUNTY T2	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

Jurisdiction Name	Market Value	Appraised	Exemptions	Taxable
TEXARKANA CITY T2	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

Jurisdiction Name	Market Value	Appraised	Exemptions	Taxable
TEXARKANA ISD	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

Jurisdiction Name	Market Value	Appraised	Exemptions	Taxable
TEXARKANA COLLEGE	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

Jurisdiction Name	Market Value	Appraised	Exemptions	Taxable
BOWIE APPRAISAL DIS	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

Value History

Year	Jurisdiction Name	Market Value	Appraised	Exemptions	Taxable
2023	BOWIE COUNTY T2	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

2023	TEXARKANA CITY T2	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

2023	TEXARKANA ISD	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

2023	TEXARKANA COLLEGE	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

2023	BOWIE APPRAISAL DIS	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

2022	BOWIE COUNTY T2	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.353317 Tax: $88.33	Rate:		Rate: 0.424875 Tax: $106.22	Rate: 0.424875 Tax: $106.22
Email: Website: http://www.co.bowie.tx.us/ www.bowieappraisal.com (http://www.co.bowie.tx.us/ www.bowieappraisal.com)				

2022	TEXARKANA CITY T2	$25,000	$25,000		$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.585070 Tax: $146.27	Rate:		Rate: 0.650108 Tax: $162.53	Rate: 0.650000 Tax: $162.50
Email: Website: https://www.ci.texarkana.tx.us/ www.bowieappraisal.com (https://www.ci.texarkana.tx.us/ www.bowieappraisal.com)				

2022	TEXARKANA ISD	$25,000	$25,000		$25,000

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 1.090420 Tax: $272.61	Rate:		Rate: 1.197900 Tax: $299.48	Rate: 1.197900 Tax: $299.48
Email: Website: https://www.txkisd.net/ www.bowieappraisal.com (https://www.txkisd.net/ www.bowieappraisal.com)				

2022 TEXARKANA COLLEGE $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.105165 Tax: $26.29	Rate:		Rate: 0.114295 Tax: $28.57	Rate: 0.114295 Tax: $28.57
Email: Website: https://www.texarkanacollege.edu/ www.bowieappraisal.com (https://www.texarkanacollege.edu/ www.bowieappraisal.com)				

2022 BOWIE APPRAISAL DIS $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:
Email: Website:				

2021 BOWIE COUNTY T2 $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.413708 Tax: $103.43	Rate: 0.424322 Tax: $106.08	$2.65	Rate: 0.464022 Tax: $116.01	Rate: 0.424322 Tax: $106.08
Email: Website: http://www.co.bowie.tx.us/ (http://www.co.bowie.tx.us/)				

2021 TEXARKANA CITY T2 $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.685300 Tax: $171.33	Rate: 0.700000 Tax: $175.00	$3.68	Rate: 0.726000 Tax: $181.50	Rate: 0.700000 Tax: $175.00
Email: Website: https://www.ci.texarkana.tx.us/ (https://www.ci.texarkana.tx.us/)				

2021 TEXARKANA ISD $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 1.292800 Tax: $323.20	Rate: 1.309700 Tax: $327.43	$4.23	Rate: 1.309700 Tax: $327.43	Rate: 1.309700 Tax: $327.43
Email: Website: https://www.txkisd.net/ (https://www.txkisd.net/)				

2021 TEXARKANA COLLEGE $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.120136 Tax: $30.03	Rate: 0.123081 Tax: $30.77	$0.74	Rate: 0.130307 Tax: $32.58	Rate: 0.123081 Tax: $30.77
Email: Website: https://www.texarkanacollege.edu/ (https://www.texarkanacollege.edu/)				

2021 BOWIE APPRAISAL DIS $25,000 $25,000 $25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate:

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

Email:
Website:

2020	BOWIE COUNTY T2	$25,000	$25,000	$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate: 0.413708 Tax: $103.43	Rate: 0.424322 Tax: $106.08	$2.65	Rate: 0.464022 Tax: $116.01	Rate: 0.424322 Tax: $106.08

Email:
Website: www.bowieappraisal.com (www.bowieappraisal.com)

2020	TEXARKANA CITY T2	$25,000	$25,000	$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.700000 Tax: $175.00

Email:
Website:

2020	TEXARKANA ISD	$25,000	$25,000	$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 1.309700 Tax: $327.43

Email:
Website:

2020	TEXARKANA COLLEGE	$25,000	$25,000	$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.123081 Tax: $30.77

Email:
Website:

2020	BOWIE APPRAISAL DIS	$25,000	$25,000	$25,000

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.000000 Tax: $0.00

Email:
Website:

2019	BOWIE COUNTY T2	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.424322 Tax: $68.95

Email:
Website:

2019	TEXARKANA CITY T2	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.700000 Tax: $113.75

Email:

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

Website:

2019	TEXARKANA ISD	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 1.323300 Tax: $215.04
Email: Website:				

2019	TEXARKANA COLLEGE	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.123081 Tax: $20.00
Email: Website:				

2019	BOWIE APPRAISAL DIS	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.000000 Tax: $0.00
Email: Website:				

2018	BOWIE COUNTY T2	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.424322 Tax: $68.95
Email: Website:				

2018	TEXARKANA CITY T2	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.700000 Tax: $113.75
Email: Website:				

2018	TEXARKANA ISD	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 1.425000 Tax: $231.56
Email: Website:				

2018	TEXARKANA COLLEGE	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.118115 Tax: $19.19
Email: Website:				

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

2018	BOWIE APPRAISAL DIS	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.000000 Tax: $0.00
Email: Website:				

2017	BOWIE COUNTY T2	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.424322 Tax: $68.95
Email: Website:				

2017	TEXARKANA CITY T2	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.700000 Tax: $113.75
Email: Website:				

2017	TEXARKANA ISD	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 1.425000 Tax: $231.56
Email: Website:				

2017	TEXARKANA COLLEGE	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.118115 Tax: $19.19
Email: Website:				

2017	BOWIE APPRAISAL DIS	$16,250	$16,250	$16,250

No New Revenue	Proposed	Difference	Voter Approval	Adopted
Rate:	Rate:		Rate:	Rate: 0.000000 Tax: $0.00
Email: Website:				

Land Seg	Mkt Class	Ag Class	Use Code	Land Use	Size	Units
1	LSBK		C1C		62500.000	SQFT

Attachment: 2023-110 ATTH 04 BCAD Report (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☑ Promote an Environmentally Sensitive & Livable Community ☑ Provide a Safe Community ☑ Deliver Quality Services ☑ Foster a Healthy Community
Run the Operations	☑ Enhance Community Preparedness & Responsiveness ☐ Maximize Partnership Opportunities ☐ Provide Courteous & Responsive Customer Service ☑ Model a Positive City Image ☑ Deliver Efficient Services ☑ Cultivate Community Involvement & Access
Manage the Resources	☐ Maintain Fiscal Strength ☐ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☐ Develop a Skilled & Diverse Workforce ☐ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☑	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☑	Press Release
☐	E-News Distribution	☑	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-110 Goals & Perspectives (4067 : 2023-110 RES Authorize City Manager to purchase property owned by Cal Williams for

RESOLUTION NO. 2023–110

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AUTHORIZING THE CITY MANAGER TO APPROVE THE PURCHASE OF PROPERTY OWNED BY CALVIN AND RITA WILLIAMS AT 905 W. 7TH STREET FOR THE DAYS CREEK WATERSHED RESTORATION PROJECT TO ENHANCE STREAMLINES OF SWAMPOODLE CREEK, IMPROVE DRAINAGE, AND MITIGATE STORMWATER RISKS, IN THE AMOUNT OF TWENTY-FIVE THOUSAND DOLLARS ($25,000), WITH FUNDS IN THE FY23 REAL ESTATE SALES AND ACQUISITION FUND (FUND 109); AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Texarkana, Texas, received a grant of $9,800,000 from the Natural Resource Damage Assessment in 2020; and

WHEREAS, the planning of the project has persisted with engineering firms and Natural Resource Damage Assessment Trustees and the Texas Commission on Environmental Quality; and

WHEREAS, this property was identified as potential assets to the project for stream restoration, drainage improvements and stormwater risk mitigation.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The City Manager is hereby authorized to approve the payment of the appraised amount of the property in the amount of $**25,000** to owners Calvin and Rita Williams.

SECTION 2: This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023**.

ATTEST:

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

Attachment: 2023-110 RES Purchase of property for NRDA project. [Revision 2] (4067 : 2023-110 RES Authorize City Manager to purchase

City of Texarkana, Texas

Version:

Briefing Sheet

Update Date: 8/11/2023 2:15 PM

Lead Department: Finance Department **Action Officer:** Kristin Peeples,

Subject: Resolution No. 2023-101 acknowledging submission of the Texas Tax Code calculations of the City's "no-new-revenue tax rate" of $0.591752 per $100 of assessed valuation and "voter-approval tax rate" of $0.650116 per $100 of assessed valuation; proposing a tax rate of $0.6500 per $100 of assessed valuation for the fiscal year beginning October 1, 2023, and ending September 30, 2024; and authorizing public notice of the proposed tax rate. [Note: This resolution, if passed by the City Council, does not adopt a tax rate, but rather proposes for publication the same tax rate adopted last year. A public hearing and Council record vote to adopt a proposed tax rate will be held on September 11, 2023.] (RCV)

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule

Updates/History of Briefing:

NOT APPLICABLE

Executive Summary and Background Information:

The proposed budget for the fiscal year ending September 30, 2024 includes a proposed property tax rate of $0.6500 per $100 of assessed valuation. This rate is the same as the current property tax rate. The proposed rate is more than the no-new revenue tax rate of $0.591752 by $0.058248 and is less than the voter-approval tax rate of $0.650116 by $0.000116. A public hearing on the tax rate will be held on Monday, September 11, 2023, with a vote to adopt the budget and the tax rate for fiscal year 2024 scheduled for that same evening. The City is required to give public notice regarding the September 11, 2023 public hearing with an ad in the local newspaper and a posting on the City's website. The format for the ad is provided by the State. This resolution is only to propose the tax rate and give notice to the public, not to formally adopt the tax rate. There will be a roll call vote on September 11, 2023 to formally adopt the tax rate after the public hearing is held.

Potential Options:

- None

Fiscal Implications:

This resolution is for Council to approve the proposal of the property tax rate. There will be no fiscal implications until Council votes to formally adopt the tax rate.

Staff Recommendation:

Staff recommends approval.

Advisory Board/Committee Review:

Budget Advisory Committee

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

May 3, 2023

May 10, 2023

May 23, 2023

Attachments

a. 2023-101 RES Approving Tax Rate Proposal FY 2024 (DOCX)
b. 2023-101 ATTH 01 Tax Rate Ad (PDF)
c. 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (PDF)
d. 2023-101 Goals & Perspectives (DOCX)

Staff Coordination

Finance Department	Kristin Peeples	Department Head Review	Completed	07/28/2023 10:54 AM
Finance Department	Kristin Peeples	Finance Review	Completed	07/28/2023 10:55 AM
City Manager	David Orr	City Manager Review	Completed	07/28/2023 1:34 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

RESOLUTION NO. 2023-101

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, ACKNOWLEDGING SUBMISSION OF THE TEXAS TAX CODE CALCULATIONS OF THE CITY'S "NO-NEW-REVENUE TAX RATE" OF $0.591752 PER $100 OF ASSESSED VALUATION AND "VOTER-APPROVAL TAX RATE" OF $0.650116 PER $100 OF ASSESSED VALUATION; PROPOSING A TAX RATE OF $0.6500 PER $100 OF ASSESSED VALUATION UPON ALL TAXABLE PROPERTY IN THE CITY OF TEXARKANA, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; AUTHORIZING NOTICE AND PUBLICATION OF THE PROPOSED TAX RATE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City's Chief Financial Officer has submitted to the City Council, as required by law, the City's "no-new-revenue tax rate" of $0.591752 per $100 of assessed valuation and "voter-approval tax rate" of $0.650116 per $100 of assessed valuation, calculated according to formulas set out in the Texas Tax Code; and

WHEREAS, the proposed budget for the fiscal year beginning October 1, 2023, and ending September 30, 2024, is based on a proposed tax rate of $0.6500 per $100 of assessed valuation, the components of which consist of a rate of $0.432659 allocated to pay current operating expenses and $.217341 allocated to maintain an Interest and Sinking Fund to pay the interest and retire the principal of bonded indebtedness; and

WHEREAS, the proposed tax rate of $0.6500 per $100 of assessed valuation is $0.058248 above the "no-new revenue tax rate" and $0.000116 below the "voter-approval tax rate"; and

WHEREAS, the proposed tax rate of $0.6500 per $100 of assessed valuation is the same tax rate adopted by the City Council for the current fiscal year ending September 30, 2023; and

WHEREAS, a public hearing and Council record vote to adopt a proposed tax rate for the fiscal year beginning October 1, 2023, and ending September 30, 2024, will be held on September 11, 2023; and

WHEREAS, by passage and approval of this resolution, the City Council does not adopt a tax rate for the upcoming fiscal year, but rather proposes the tax rate of $0.6500 per $100 of assessed valuation for the upcoming fiscal year and authorizes notice and publication as required by law of this proposed tax rate.

Attachment: 2023-101 RES Approving Tax Rate Proposal FY 2024 (4055 : 2023-101 RES Approving Tax Rate Proposal for Fiscal Year 2024)

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The City Council of the City of Texarkana, Texas, acknowledges submission of the City's "no-new-revenue tax rate" of $0.591752 per $100 of assessed valuation and "voter-approval tax rate" of $0.650116 per $100 of assessed valuation.

SECTION 2: The City Council proposes a tax rate of $0.6500 per $100 of assessed valuation for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

SECTION 3: The City Manager is authorized to give notice to the public according to the requirements of all applicable state laws of the proposed tax rate of $0.6500 per $100 of assessed valuation for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023**.

ATTEST:

_____	_____
JENNIFER EVANS, CITY SECRETARY	BOB BRUGGEMAN, MAYOR

Attachment: 2023-101 RES Approving Tax Rate Proposal FY 2024 (4055 : 2023-101 RES Approving Tax Rate Proposal for Fiscal Year 2024)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.650000 per $100 valuation has been proposed by the governing body of City of Texarkana.

PROPOSED TAX RATE	$0.650000 per $100
NO-NEW-REVENUE TAX RATE	$0.591752 per $100
VOTER-APPROVAL TAX RATE	$0.650116 per $100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Texarkana from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that City of Texarkana may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Texarkana is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 11, 2023 AT 6:00 PM AT Texas City Hall, 220 Texas Blvd, Texarkana, TX 75501.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Texarkana is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Texarkana City Council of City of Texarkana at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Texarkana last year to the taxes proposed to be imposed on the average residence homestead by City of Texarkana this year.

	2022	2023	Change

Attachment: 2023-101 ATTH 01 Tax Rate Ad (4055 : 2023-101 RES Approving Tax Rate Proposal for Fiscal Year 2024)

Total tax rate (per $100 of value)	$0.650000	$0.650000	increase of 0.000000, or 0.00%
Average homestead taxable value	$443,688	$499,681	increase of 55,993, or 12.62%
Tax on average homestead	$2,883.97	$3,247.93	increase of 363.96, or 12.62%
Total tax levy on all properties	$16,741,090	$18,514,660	increase of 1,773,570, or 10.59%

For assistance with tax calculations, please contact the tax assessor for City of Texarkana at 903-798-3900 or kkinder@bowieappraisal.org, or visit www.texarkanatexas.gov for more information.

Attachment: 2023-101 ATTH 01 Tax Rate Ad (4055 : 2023-101 RES Approving Tax Rate Proposal for Fiscal Year 2024)

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Texarkana	903-798-3900
Taxing Unit Name	Phone *(area code and number)*
PO Box 1967, Texarkana, TX 75504	www.ci.texarkana.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 3,116,102,241
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 399,552,038
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 2,716,550,203
4.	**2022 total adopted tax rate.**		$ 0.650000 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 0	
	B. **2022 values resulting from final court decisions:**	- $ 0	
	C. **2022 value loss.** Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 0	
	B. **2022 disputed value:**	- $ 0	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,716,550,203
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use 2022 market value: $ 401,334 **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,083,303 **C. Value loss.** Add A and B. [6]	$ 3,484,637
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. **A. 2022 market value:** $ 3,801,079 **B. 2023 productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 3,801,079
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 7,285,716
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 141,175,756
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,568,088,731
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 16,692,576
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 1,157
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 16,693,733
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 3,462,808,200 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 178,063,783 **E. Total 2023 value.** Add A and B, then subtract C and D.	$ 3,284,744,417

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A.** **2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 13,026,816 **B.** **2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C.** **Total value under protest or not certified.** Add A and B.	$ 13,026,816
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 449,362,039
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,848,409,194
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 736,304
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 26,605,212
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 27,341,516
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 2,821,067,678
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.591752 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ _____ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ _____ /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 12,708,320
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. **M&O taxes refunded for years preceding tax year 2022.** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ $ 932	
	B. **2022 taxes in TIF.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0	– $ 878,140	
	C. **2022 transferred function.** If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. **2022 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -877,208	
	E. Add Line 30 to 31D.		$ 11,831,112
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.419384 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. **2023 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. **2022 state criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**		
	A. **2023 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$ 0	
	B. **2022 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**	
	A. **2023 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. $ 0	
	B. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**	
	A. **2023 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. $ 0	
	B. **2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in 2022.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year $ 0	
	B. **Expenditures for public safety in 2022.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.419384 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 6,863,353	
	B. Divide Line 40A by Line 32 and multiply by $100 $ 0.243289 /$100	
	C. Add Line 40B to Line 39.	$ 0.662673 /$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.685866 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* 2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28]	
	Enter debt amount	$ 7,467,896
	B. Subtract **unencumbered fund amount** used to reduce total debt.	– $ 0
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none)	– $ 0
	D. Subtract **amount paid** from other resources	– $ 1,277,130
	E. Adjusted debt. Subtract B, C and D from A.	$ 6,190,766
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 6,190,766
45.	**2023 anticipated collection rate.**	
	A. Enter the 2023 anticipated collection rate certified by the collector. [30]	100.00 %
	B. Enter the 2022 actual collection rate.	100.00 %
	C. Enter the 2021 actual collection rate.	100.00 %
	D. Enter the 2020 actual collection rate.	100.00 %
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.00 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 6,190,766
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,848,409,194
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.217341 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.903207 /$100
D49.	***Disaster Line 49 (D49):* 2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 7,209,067
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,848,409,194
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.253091 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.591752 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.591752 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.903207 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.650116 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,848,409,194
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.650116 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67) ... $ 0.000000 /$100	
	B. Unused increment rate (Line 66) ... $ 0.000000 /$100	
	C. Subtract B from A ... $ 0.000000 /$100	
	D. Adopted Tax Rate ... $ 0.650000 /$100	
	E. Subtract D from C ... $ -0.650000 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 67) ... $ 0.000000 /$100	
	B. Unused increment rate (Line 66) ... $ 0.026000 /$100	
	C. Subtract B from A ... $ -0.026000 /$100	
	D. Adopted Tax Rate ... $ 0.650000 /$100	
	E. Subtract D from C ... $ -0.676000 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
	A. Voter-approval tax rate (Line 65) ... $ 0.000000 /$100	
	B. Unused increment rate (Line 64) ... $ 0.000000 /$100	
	C. Subtract B from A ... $ 0.000000 /$100	
	D. Adopted Tax Rate ... $ 0.700000 /$100	
	E. Subtract D from C ... $ -0.700000 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.	$ 0.000000 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.650116 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.419384 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,848,409,194
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.017553 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.217341 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.654278 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.650000 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.650116 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.591752 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____

Voter-approval tax rate ..... $ 0.650116 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate. ..... $ 0.654278 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [50]

print here ▶ Suzanne K. Kinder

Printed Name of Taxing Unit Representative

sign here ▶ Suzanne K. Kinder 07/27/2023

Taxing Unit Representative | Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

Attachment: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☑ Promote an Environmentally Sensitive & Livable Community ☑ Provide a Safe Community ☑ Deliver Quality Services ☑ Foster a Healthy Community
Run the Operations	☑ Enhance Community Preparedness & Responsiveness ☑ Maximize Partnership Opportunities ☑ Provide Courteous & Responsive Customer Service ☑ Model a Positive City Image ☑ Deliver Efficient Services ☑ Cultivate Community Involvement & Access
Manage the Resources	☑ Maintain Fiscal Strength ☑ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☑ Develop a Skilled & Diverse Workforce ☑ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	Low

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☑	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☑	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-101 Goals & Perspectives (4055 : 2023-101 RES Approving Tax Rate Proposal for Fiscal Year 2024)

City of Texarkana, Texas

Version: A

Briefing Sheet

Update Date: 8/8/2023 11:44 AM

Lead Department: Public Works Department **Action Officer:** Dusty Henslee,

Subject: Resolution No. 2023-107 authorizing the City Manager to execute a TIPS contract with REC-TXK, LLC. of Nash, Texas, in the amount of $970,060.12 for building repairs to all fire stations, with funds available in the 2023 General Fund.

Briefing: 8/14/2023 **Public Hearing:** **Council Vote:** 8/14/2023

Item Schedule
Schedule 3: No briefing required (one week)

Updates/History of Briefing:

NOT APPLICABLE

Executive Summary and Background Information:

Funds were set aside in General Fund (101) for FY23 for repairs to all the fire stations. Minor repairs and upgrades have been completed over the years, but due to age and wear and tear some major upgrades are needed.

Staff contacted Rogers Equipment and Construction (REC-TXK, LLC) who is contracted through TIPS(assigned number 3132), an interlocal purchasing system, to walk through each fire station and come up with the list of needed repairs in amount of $970,060.12. Below is the list of repairs for each station:

Station 1 (Downtown)
Replace all windows in the living area and removing 4 of them.
New flooring and painting the BC's area
Fixing the wall in the back sleep area
New floors in the back dayroom and bedroom along with new paint.
Building a 10x13 room in the engine bay for the washers and dryers
Attempt to find and fix roof leak
Clean the A/c ducts
New lights in engine bay

Station 3 (Richmond)
Remodel both bathrooms with vent fans and enlarge showers solid surface counter tops with new faucets and undermounted sinks
Fix sheetrock
New fronts on the kitchen
Build wall with a door between the kitchen and dayroom, with sound deadening in the walls
All new flooring in the station
New lighting inside and out
Paint the inside

Clean the A/C ducts

Station 5 (Kenwood)
Enclose the lean to on the north wall. Westend will be for gear storage and the Eastend will be new workout room.
Replace generator and build a back patio
All new LED lights
New flooring in the bedroom aera
Solid surface counter tops with new faucets and undermounted sinks in bathroom
Remodel showers
Fix plywood in engine bay and paint engine bay
A/C duct cleaning

Station 7 (Lake Drive)
Repour concrete on apron in front of engine bay
Extend bay wall out and install new glass roll up door
Cover wall and ceiling in engine bay with metal.
Install exhaust fan in engine bay.
Install plumbing and electrical for washers and dryers in engine bay
Remove windows and install new back door in engine bay.
New LED lights in engine bay.
Extend the entire wall on the north side of the station.
Add receptacles in the new walls.
Remodel the shower
Paint the inside of the station
New flooring indie the station
New lights in the bedroom
Fill in the floor ducts
A/C Duct cleaning

Station 9 (Summerhill)
Replace all the ceiling tiles and grid
New LED lights inside and outside.
Paint the inside
All new flooring inside.
Remove the walls around the water heater room.
Install a door and wall in the hallway near the water heater room
Move the Northeast wall out.
Install plumbing and electrical for the washers and dryers.
Remove or cover the windows on the north wall.
New counter with solid surface top with undermounted sinks and faucets in bathroom
Replace and remodel the showers.
Add urinal in old washroom.
Paint the wall and ceiling in the engine bay.
New LED lights in the engine bay.
New fronts to the kitchen cabinets
A/C duct cleaning.

Potential Options:

- Approve CM to enter into contract
- Not approve CM to enter into contract

Fiscal Implications:

Funds are available in the General Fund (101) for FY23

Staff Recommendation:

Staff recommends approval.

Advisory Board/Committee Review:

NONE

Board/Committee Recommendation:

NOT APPLICABLE

Advisory Board/Committee Meeting Date and Minutes:

NOT APPLICABLE

Attachments

a. 2023-107 RES Fire Station Repairs (DOCX)
b. 2023-107 EXH 'A' Purchasing Exemption and Proposal (PDF)
c. 2023-107 ATTH 01 TIPS Assignment (PDF)
d. 2023-107 ATTH 02 REC-TXK Contract (PDF)
e. 2023-107 Goals & Perspectives (DOCX)

Staff Coordination

Public Works Department		Angela Humphrey	Review	Completed 07/31/2023 10:20 AM
Fire Department	Chris Black	Review	Completed	07/31/2023 10:41 AM
Parks, Recreation & Health		Robby Robertson	Review	Completed 07/31/2023 10:44 AM
Finance Department	Kristin Peeples	Review	Completed	07/31/2023 11:11 AM
Public Works Department		Dusty Henslee	Department Head Review	Completed 07/31/2023 11:30 AM
City Manager	David Orr	City Manager Review	Completed	08/10/2023 12:30 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

RESOLUTION NO. 2023-107

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AUTHORIZING THE CITY MANAGER TO EXECUTE A CONTRACT WITH REC-TXK, LLC. OF NASH, TEXAS, IN AN AMOUNT NOT TO EXCEED $970,060.12 FOR FIRE STATION REPAIR PROJECT TO BE PAID FROM THE 2023 GENERAL FUND; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Texarkana, Texas, is making repairs and upgrades to all five fire stations in the City; and

WHEREAS, REC-TXK, LLC of Nash, Texas, is an assigned vendor of Stringer Construction Management, LLC through TIPS (Contract number 211001-3132 as shown in **ATTH 01**) an interlocal purchasing system for building repairs and construction, submitted a proposal of $970,060.12 **(Exhibit 'A')**; and

WHEREAS, funds are available in the 2023 General Fund.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The City Manager is hereby authorized to execute a contract with REC-TXK, LLC. of Nash, Texas, in an amount not to exceed $970,060.12, with funds budgeted in the 2023 General Fund.

SECTION 2: This resolution shall be in full force and in effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **14th day of August, 2023**.

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

Attachment: 2023-107 RES Fire Station Repairs (4061 : 2023-107 RES Fire Station Building Repairs)

Purchasing Exemption Form

For Purchases $3,000.00 and Above

In accordance with the City of Texarkana, Texas Purchasing Policy and Procedures and the State of Texas Local Government Code, purchases in the amount of $3,000.00 - $49,999.99 require a quote from three eligible vendors. In making an expenditure of $3,000.00 - $49,999.99, the purchaser is required to contact at least two historically underutilized businesses (HUB) in Bowie County, if available, on a rotating basis. Purchases in the amount of $50,000.00 and above must comply with the competitive sealed bid process. Split purchases made to circumvent the City of Texarkana, Texas Purchasing Policy and Procedures and/or the State of Texas Local Government Code are prohibited.

I am requesting an exemption from obtaining three quotes or a competitive bid for one of the following reasons:

_____ unable to obtain three quotes (attach documentation showing an attempt was made)

X co-operative purchasing agreement (ex. Buy Board), established contract, or interlocal agreement:

Name: Rogers Equip & Const (REC-TXK)

Contract Number: 211001-3132 TIPS

_____ a procurement made because of a public calamity that requires the immediate appropriation of money to relieve the necessity of the municipality's residents or to preserve the property of the municipality;

_____ a procurement necessary to preserve or protect the public health or safety of the municipality's residents;

_____ a procurement necessary because of unforeseen damage to public machinery, equipment, or other property;

_____ advertising, other than legal notices;

Attachment: 2023-107 EXH 'A' Purchasing Exemption and Proposal (4061 : 2023-107 RES Fire Station Building Repairs)

X a procurement for personal, professional, or planning services;

"Professional services" means services:

- within the scope of the practice, as defined by state law, of:
  - (1) accounting;
  - (ii) architecture;
  - (iii) landscape architecture;
  - (iv) land surveying;
  - (v) medicine;
  - (vi) optometry;
  - (vii) professional engineering;
  - (viii) real estate appraising; or
  - (ix) professional nursing;

- provided in connection with the professional employment or practice of a person who is licensed or registered as:
  - a certified public accountant;
  - an architect;
  - a landscape architect;
  - a land surveyor;
  - a physician, including a surgeon;
  - an optometrist;
  - a professional engineer;
  - a state certified or state licensed real estate appraiser; or
  - a registered nurse; or

- provided by a person lawfully engaged in interior design, regardless of whether the person is registered as an interior designer under Chapter 1053, Occupations Code.

____ a procurement for work that is performed and paid for by the day as the work progresses;

____ a purchase of land or a right-of-way;

____ services performed by blind or severely disabled persons;

____ goods purchased by a municipality for subsequent retail sale by the municipality;

____ electricity;

Attachment: 2023-107 EXH 'A' Purchasing Exemption and Proposal (4061 : 2023-107 RES Fire Station Building Repairs)

_____ a procurement of items that are available from only one source, including:
- items that are available from only one source because of patents, copyrights, secret processes, or natural monopolies;
- films, manuscripts, or books;
- gas, water, and other utility services;
- captive replacement parts or components for equipment;
- books, papers, and other library materials for a public library that are available only from the persons holding exclusive distribution rights to the materials; and
- management services provided by a nonprofit organization to a municipal museum, park, zoo, or other facility to which the organization has provided significant financial or other benefits;

_____ a purchase of rare books, papers, and other library materials for a public library;

_____ paving drainage, street widening, and other public improvements, or related matters, if at least one-third of the cost is to be paid by or through special assessments levied on property that will benefit from the improvements;

_____ a public improvement project, already in progress, authorized by the voters of the municipality, for which there is a deficiency of funds for completing the project in accordance with the plans and purposes authorized by the voters;

_____ a payment under a contract by which a developer participates in the construction of a public improvement as provided by Subchapter C, Chapter 212;

_____ personal property sold:
- at an auction by a state licensed auctioneer;
- at a going out of business sale held in compliance with Subchapter F, Chapter 17, Business & Commerce Code;
- by a political subdivision of this state, a state agency of this state, or an entity of the federal government; or
- under an interlocal contract for cooperative purchasing administered by a regional planning commission established under Chapter 391;

****

Requesting Buyer: _____

Purchasing Approval: _____ 7/26/23

Finance $3,000.00 - $49,999.99
Public Works $50,000.00 and above ✓

Date: 7/26/23

Attachment: 2023-107 EXH 'A' Purchasing Exemption and Proposal (4061 : 2023-107 RES Fire Station Building Repairs)

7/14/2023

ROGERS EQUIPMENT & CONSTRUCTION
100 Slaton Drive
Nash, Texas 75569
Cell: 903-278-4244

Project: TTFD Station 1
Job Order Contracting (JOC) 211001
TIPS Assignment Number: 3132

This Estimate is based per plans.
This price is only good for 30 days.

Scope of Work:

							AMOUNT
Scope Of Work	Remodel stations 1, 3, 5, 7, 9						
Station #1							$123,820.50
Station #3							$147,338.00
Station #5							$213,360.49
Station #7							$202,195.46
Station #9							$190,799.95
Total							$877,514.40
Additional Work: (If desired)							$92,545.72
Grand Total							$970,060.12

Matt Riddle
Estimator/ Project Manager
REC-TXK
903-490-0324

Attachment: 2023-107 EXH 'A' Purchasing Exemption and Proposal (4061 : 2023-107 RES Fire Station Building Repairs)

LIMITED ASSIGNMENT OF TIPS AWARDED JOB ORDER CONTRACT
TERMS AND CONDITIONS OF LIMITED ASSIGNMENT

The following tri-party limited assignment of contract ("Assignment") creates a legal agreement between The Interlocal Purchasing System ("TIPS"), a department of Texas Region 8 Education Service Center, a governmental entity, and the Assignor and Assignee identified herein (individually, "Party", and collectively the "Parties") and this Assignment shall exclusively govern the terms of the limited assignment between the Parties. This Assignment is created to transfer to Assignee certain contractual rights and obligations afforded to Assignor through its awarded TIPS Contract(s) identified herein.

TIPS Contract(s) Subject to Assignment: (*include contract name & number*): Job Order Contracting (JOC) 211001

Assignor (*Awarded TIPS Contract Holder*): Stringer Construction Management, LLC

Assignee (*Entity Assigned Contract*): REC-TXK LLC

Assignment Number (*Included by TIPS*): 3132

Effective Date(s) of Assignment: 7/20/23 - 4/30/24

I. Authority. Contracts are a form of intangible property and Texas law permits the assignment of some or all of a party's rights or the delegation of some or all of a party's performance, or both to a third-party. TIPS, as a government entity, publicly procures, evaluates, and awards Vendors ("Awarded TIPS Vendors"). Upon award, Awarded TIPS Vendors enter into a contract with TIPS which controls the legal terms, conditions, limitations, and pricing which apply to Awarded TIPS Vendors' sales to TIPS' public entity and non-profit TIPS Member Customers. The intent of this Assignment is to permit an Awarded TIPS Vendor, Assignor, to delegate and assign limited rights and obligations under its TIPS Contract(s) to Assignee to enable Assignee to make sales to TIPS' public entity and non-profit TIPS Member Customers subject to the legal terms, conditions, limitations, and pricing which apply to Awarded TIPS Vendors' sales. ***This Assignment does not qualify Assignee as an individually Awarded TIPS Vendor but does qualify the Assignee to make sales under the Assignor's TIPS Vendor Agreement herein assigned.***

II. Assignee Prerequisites. Prior to the execution of this Assignment, Assignee must provide to TIPS a completed TIPS Reference Form, provided by TIPS, in which Assignee must provide at least three (3) current and valid references from unaffiliated entities that have used Assignee's services within the last three years. While it is preferable that those references are governmental entities, it is not required. Assignment cannot be completed without sufficient positive responses from the provided references. Prior to the execution of this Assignment, the Assignee must provide to TIPS proof of bonding capacity equivalent to the estimated cost of the anticipated project subject to this Assignment. This required proof of bonding capacity must have been issued on or after the date on which TIPS provided this document to Assignee. Assignee may need to provide additional capacity in the event that the estimated cost of the project subject to this Assignment increases.

III. Limited Assignment. Assignor retains all contractual rights and obligations under the identified contract and may continue operating under its assigned TIPS Contract(s) subject to the terms and conditions therein. However, Assignor is temporarily assigning and delegating, limited, non-exclusive rights under the referenced contract to the Assignee for the purpose of performing and completing the sale of construction or installation related projects(s) as specifically granted by the Assignor, in writing, and as permitted under the assigned TIPS Contract(s) terms. Assignor agrees that, with the agreement of TIPS, Assignor has the right to assign and delegate the TIPS Contract(s) and that the Assignor has not done or knowingly permitted any act, deed or thing by which the contractual rights can be impeached or affected in any manner. Assignor agrees that it will not do any act which may prevent or hinder the Assignee from enforcing the assigned contractual rights. Assignor directs the Assignee to complete the contractual obligations, which would otherwise be the responsibility of the Assignor, but which have been transferred as indicated herein, with the Assignee. It is agreed that this Assignment will inure to the benefit of and be binding upon the Parties to this Assignment, their heirs, executors, administrators, and successors respectively.

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

IV. Liability. **The Parties agree that Assignee shall be legally responsible for all TIPS sales made pursuant to this Assignment. Assignee hereby knowingly, expressly releases TIPS and Assignor, their directors, employees, affiliates, agents, contractors, successors, and assigns and agrees that TIPS and Assignor shall have no liability for any alleged act or omission of Assignee or any third-party arising out of TIPS sales made pursuant to this Assignment or purporting to be made pursuant to this Assignment.**

V. Supplemental Purchase Agreements or Contracts for Assignee TIPS Sales. Assignee and TIPS Member Customers may agree to enter into a direct or supplemental contract, agreement, purchase order, or other similar purchase document, including its own specific terms, ("Supplemental Purchase Agreement") which Member Customer may do at its sole discretion. TIPS and Assignor are not a party to any Supplemental Purchase Agreements entered into between TIPS Member Customer and Assignee.

VI. Indemnity. **Assignee agrees to indemnify, defend, and hold harmless TIPS and Assignor, their directors, employees, affiliates, agents, and contractors, successors, and assigns, from and against any and all claims, losses, damages and/or expenses, including, but not limited to damages, judgments, attorneys' fees, expert witness fees, court costs, and costs of settlement arising out of claims related to TIPS sales made pursuant to this Assignment or purporting to be made pursuant to this Assignment. TIPS and Assignor shall not be liable for any claims arising out of alleged violation of any Supplemental Purchase Agreement between Assignee and TIPS Member Customers, any payment or non-payment for any TIPS sales, or any alleged defects of goods or services. Payment or non-payment for TIPS purchases between TIPS Member Customers and Assignee and inspections, rejections, or acceptance of such purchases shall be the exclusive obligation of TIPS Member Customers and Assignee, and disputes shall be handled in accordance with the terms of the assigned TIPS Contract(s) identified herein and any Supplemental Purchase Agreement entered into between Assignee and TIPS Member Customer. TIPS and Assignor are not dealers or resellers of Assignees goods and services and shall not be responsible for any claims arising out of alleged insufficiencies or defects in Assignee's goods and services, should any arise.**

VII. Assignor Assumption of Risk. **The Parties intend that Assignee shall be responsible and liable for its own TIPS sales pursuant to this Assignment. However, Assignor agrees that it is voluntarily assigning and delegating rights and obligations under its awarded TIPS Contract(s). In doing so, Assignor agrees that it is doing so at its own risk and agrees to protect, indemnify, and hold TIPS harmless from and against any and all losses, claims, actions, demands, allegations, suits, judgments, costs and expenses, and all other liability of any nature whatsoever, arising out of claims related to Assignee's TIPS sales made pursuant to this Assignment or purporting to be made pursuant to this Assignment that may be asserted against Assignor whether rightfully brought or otherwise.**

VIII.Specific Sale Approval. No TIPS sale may be made by Assignee until authorized by Assignor and TIPS through execution of the TIPS "Specific Project Approval for TIPS Vendor Contract Assignment." TIPS shall enter the executed "Specific Project Approval for TIPS Vendor Contract Assignment" form in the Assignor's file at the TIPS offices as a record of the permitted transaction under this assignment. All "Specific Project Approval for TIPS Vendor Contract Assignment" forms executed by the Parties under this assignment shall be incorporated into this Assignment by reference as if copied verbatim herein. Any sale made by Assignee pursuant to this Assignment without execution of the TIPS "Specific Project Approval for TIPS Vendor Contract Assignment" is in violation of this Assignment.

IX. Exclusivity. This Assignment is non-exclusive. It is agreed that the Assignor may assign contractual rights under the named contract to one or more Assignees at any time with the approval of TIPS.

X. Bonding & Insurance. Payment and Performance or other bonding or insurance requirements of the TIPS Member Customer for an Assignment sale are the responsibility of the Assignee. When applicable, performance bonds and payment bonds will be required on construction or labor-required jobs. Assignee will meet the TIPS Member Customer's local and state purchasing requirements. Bond costs are passed through at cost to the TIPS Member Customer and are not subject to the TIPS Participation fee due to TIPS. The actual cost of the bond will be passed through to the TIPS Member Customer and shall be added to the purchase order or Contract at no markup.

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

XI. Specific Sale Survival Clause. The terms and conditions of this Assignment and the assigned contract(s) identified herein shall apply to any TIPS sale of goods or services by Assignee, which is properly permitted pursuant to the terms and conditions of this Assignment, and shall survive termination of this Assignment or the termination of the Assignor's assigned Contract(s) identified herein until completion of the TIPS sale of goods or services by Assignee.

XII. Termination for Convenience. TIPS reserves the right to immediate termination of this Assignment at will, for cause, no cause or for convenience, with the issuance of written or electronic notice to the other two Parties at the addresses provided in the signature block herein. This Assignment may be terminated by any Party for cause, no cause or for convenience with ten (10) days written notice to the other Parties. Assignee is not granted rights to assign or delegate and rights or obligations under the assignment to any party or for any purpose.

XIII. Termination for Failure to Propose. Assignee is hereby notified that this Assignment is intended to be a temporary facilitation of TIPS sales. Failure to timely submit a response to the next upcoming published TIPS Solicitation which encompasses Assignees offered goods or services may result in immediate termination of this and any other Assignment to which Assignee is a party at TIPS sole discretion. It is the contractual duty of Assignee to contact TIPS upon execution of this Assignment to identify the next upcoming published TIPS Solicitation(s) which encompasses Assignees offered goods or services to which they must timely submit a proposal in a best effort to obtain TIPS Awarded Vendor status.

XIV. Consideration. In consideration thereof, the Assignor acknowledges receipt of $500 paid by the Assignee as good and valuable consideration. Other additional consideration may be demanded and received by the Assignor from the Assignee in relation to this assignment.

XV. Controlling Terms. Assignee agrees to be bound by all terms and conditions of the named TIPS contract and shall comply with all applicable federal, state and local law, regulations, and rules. The Assignor's TIPS Contract(s), the incorporated Request for Competitive Sealed Proposal (RCSP, RFQ, or RFP), and the Assignor's comprehensive response to the TIPS Request for Competitive Sealed Proposal (RCSP, RFQ, or RFP), are hereby incorporated herein in full and are as binding upon the Assignee as they are upon the Assignor for all TIPS sales made by Assignee pursuant to this Assignment. If all named documents of Exhibit "A" are not attached or hyperlinked, they are incorporated herein by reference as if copied verbatim. By signing this Assignment, Assignor expressly authorizes TIPS to release all portions of Assignor's solicitation response(s) and TIPS Contract(s) to Assignee including all pricing and documentation whether or not deemed confidential by Assignor. It is the responsibility of each party to request, obtain, and read each document making up Assignor's TIPS Contract(s) identified herein. The signature of a party is express confirmation that the signing Parties read, understand, and agree to the terms of the documents making up Assignor's TIPS Contract(s), whether or not included in Exhibit "A."

XVI. Payment of the TIPS Administration Fee. Payment of TIPS Administration Fees, as provided for in the documents named in Exhibit "A," shall be the responsibility of the Assignee. The TIPS Administration Fee is set forth in Exhibit "A" and is typically up to 2% of the total price of any sale under the assigned TIPS contract(s). The Assignee shall pay the designated TIPS Administration Fee which is typically up to 2% of the total price of any sale under the assigned TIPS Contract(s).

XVII. Reporting TIPS Sales. All TIPS sales made by Assignee pursuant to this Assignment must be reported to TIPS as required by the assigned contract and as instructed by TIPS.

XVIII. Compliance with the Law. The Parties agree to comply fully with all applicable federal, state, and local statutes, ordinances, rules, and regulations in connection with the programs contemplated under this Assignment.

XIX. Entire Assignment. This Assignment constitutes the entire Assignment of the Parties hereto with respect to the matters covered by its terms, and it may not be modified in any manner without the express written consent of the Parties.

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

XX. Severability. If any term(s) or provision(s) of this Assignment are held by a court of competent jurisdiction to be invalid, void, or unenforceable, then such term(s) or provision(s) shall be deemed restated to reflect the original intention of the Parties as nearly as possible in accordance with applicable law and the remainder of this Assignment, and the remainder of the provisions of this Assignment shall remain in full force and effect and shall in no way be affected, impaired or invalidated, unless such holding causes the obligations of the Parties hereto to be impossible to perform or shall render the terms of this Assignment to be inconsistent with the intent of the Parties hereto.

XXI. Waiver. No waiver of any single breach or multiple breaches of any provision of this Assignment shall be construed to be a waiver of any breach of any other provision. No delay in acting regarding any breach of any provision shall be construed to be a waiver of such breach.

XXII. Binding Assignment. This Assignment shall be binding and inure to the benefit of the Parties hereto and their respective heirs, and legal successors.

XXIII. Headings. The paragraph headings contained in this Assignment are included solely for convenience of reference and shall not in any way affect the meaning or interpretation of any of the provisions of this Assignment.

XXIV. Choice of Law and Venue. This Assignment shall be governed by, construed, and enforced in accordance with the laws of the State of Texas. Any proceeding, claim, action, or alternative dispute resolution arising out of or relating to this Assignment or involving TIPS shall be brought in a State Court of competent jurisdiction in Camp County, Texas, or if Federal Court is legally required, a Federal Court of competent jurisdiction in the Eastern District of Texas, and each of the Parties irrevocably submits to the exclusive jurisdiction of said court in any such proceeding, waives any objection it may now or hereafter have to venue or to convenience of forum, agrees that all claims in respect of the proceeding shall be heard and determined only in any such court, and agrees not to bring any proceeding arising out of this Assignment or and contemplated transaction in any other court. The Parties agree that either or both of them may file a copy of this paragraph with any court as written evidence of the knowing, voluntary and freely bargained for agreement between the Parties irrevocably to waive any objections to venue or to convenience of forum.

XXV.Immunity. The Parties agree that nothing in this Agreement shall be construed as a waiver of sovereign or government immunity; nor constitute or be construed as a waiver of any of the privileges, rights, defenses, remedies, or immunities available to Region 8 Education Service Center or its TIPS Department. The failure to enforce, or any delay in the enforcement of, any privileges, rights, defenses, remedies, or immunities available to Region 8 Education Service Center or its TIPS Department under this Agreement or under applicable law shall not constitute a waiver of such privileges, rights, defenses, remedies, or immunities or be considered as a basis for estoppel.

XXVI. Relationship of the Parties. Nothing contained in this Assignment shall be construed to make one Party an agent of another Party nor shall any party have any authority to bind another in any respect, unless expressly authorized by the other party in writing. Nothing herein creates a relationship of employment, trust, agency or partnership between them.

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

The Interlocal Purchasing System (TIPS)

Printed Name of Authorized Signatory: Dr. David Fitts

Signature: David Wayne Fitts

Title: Executive Director of Region 8 Service Center

Address: 4845 US Highway 271 North

City, State Pittsburg, TX

Zip: 75686 Date: 7/26/23

Name of Assignor Company: Stringer Construction Managment

Printed Name of Authorized Signatory: Myron Stringer

Signature: Myron Stringer

Title: Vice President

Address: 3702 Hillside Dr

City, State Texarkana, TX

Zip: 75503 Date: 7/26/23

Name of Assignee Company: REC-TXK LLC

Printed Name of Authorized Signatory: Michael Rodgers Rogers

Signature:

Title: Managing Member

Address: 100 Slaton Dr

City, State Nash, TX

Zip: 75569 Date: 7/26/23

Primary Contact Name: Linda Song

Primary Contact Phone: 903.255.7875

Primary Contact Email: LSONG.REC@GMAIL.COM

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

EXHIBIT "A"

Exhibit "A" includes:

1. Assignor's TIPS Contract, including Vendor's entire proposal, is hereby incorporated as if fully set forth herein and is as binding upon the Assignee as it is upon the Assignor.

2. The TIPS Request for Competitive Sealed Proposal related to this assignment is hereby incorporated as if fully set forth herein and is as binding upon the Assignee as it is upon the Assignor.

TIPS staff inserts below the above-named documents:

Assignor's TIPS Contract: https://tips-usa.com/assets/Vendorspdf/211001_CONTRACT_JOC_Stringer_Construction.pdf

TIPS Request for Competitive Sealed Proposal: https://tips-usa.com/assets/Commoditypdf/RCSP%20211001%20Specifications.pdf

If all named documents for Exhibit "A" are not attached or hyperlinked, they are incorporated herein by reference as if copied verbatim. It is the responsibility of each party to obtain and read each document named in Exhibit "A" prior to signing. The signature of a party is express confirmation that the signing parties read, understand, and agree to the terms of the documents identified in Exhibit "A." It is the responsibility of each Party to request, obtain, and read each document making up Assignor's TIPS Contract(s) identified herein. The signature of a Party is express confirmation that the signing Parties read, understand, and agree to the terms of the documents making up Assignor's TIPS Contract(s), whether or not included in Exhibit "A."

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

Addendum to TIPS Vendor Agreement executed on or after September 1, 2021

Insert name of Vendor REC-TXK LLC TIPS Solicitation # 211001

CERTIFICATION REGARDING BOYCOTTING CERTAIN ENERGY COMPANIES

If (a) company is not a sole proprietorship; (b) company has ten (10) or more full-time employees; and (c) this contract has a value of $100,000 or more that is to be paid wholly or partly from public funds, the following certification shall apply; otherwise, this certification is not required. Pursuant to TEX. GOV'T CODE Ch. 2274 of SB 13 (87th session), the company hereby certifies and verifies that the company, or any wholly owned subsidiary, majority-owned subsidiary, parent company, or affiliate of these entities or business associations, if any, does not boycott energy companies and will not boycott energy companies during the term of the contract. For purposes of this contract, the term "company" shall mean an organization, association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, that exists to make a profit. The term "boycott energy company" shall mean "without an ordinary business purpose, refusing to deal with, terminating business activities with, or otherwise taking any action intended to penalize, inflict economic harm on, or limit commercial relations with a company because the company (a) engages in the exploration, production, utilization, transportation, sale, or manufacturing of fossil fuel-based energy and does not commit or pledge to meet environmental standards beyond applicable federal and state law, or (b) does business with a company described by paragraph (a)." *See* TEX. GOV'T CODE § 809.001(1).

_____ Initials of Authorized Representative of Vendor, if applicable

CERTIFICATION PROHIBITING DISCRIMINATION AGAINST FIREARM AND AMMUNITION INDUSTRIES

If (a) company is not a sole proprietorship; (b) company has at least ten (10) full-time employees; (c) this contract has a value of at least $100,000 that is paid wholly or partly from public funds; (d) the contract is not excepted under TEX. GOV'T CODE § 2274.003 of SB 19 (87th leg.); and (e) governmental entity has determined that company is not a sole-source provider or governmental entity has not received any bids from a company that is able to provide this written verification, the following certification shall apply; otherwise, this certification is not required. Pursuant to TEX. GOV'T CODE Ch. 2274 of SB 19 (87th session), the company hereby certifies and verifies that the company, or association, corporation, partnership, joint venture, limited partnership, limited liability partnership, or limited liability company, including a wholly owned subsidiary, majority-owned subsidiary parent company, or affiliate of these entities or associations, that exists to make a profit, does not have a practice, policy, guidance, or directive that discriminates against a firearm entity or firearm trade association and will not discriminate during the term of this contract against a firearm entity or firearm trade association. For purposes of this contract, "discriminate against a firearm entity or firearm trade association" shall mean, with respect to the entity or association, to: "(1) refuse to engage in the trade of any goods or services with the entity or association based solely on its status as a firearm entity or firearm trade association; (2) refrain from continuing an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association; or (3) terminate an existing business relationship with the entity or association based solely on its status as a firearm entity or firearm trade association. *See* TEX. GOV'T CODE § 2274.001(3) of SB 19. "Discrimination against a firearm entity or firearm trade association" does not include: "(1) the established policies of a merchant, retail seller, or platform that restrict or prohibit the listing or selling of ammunition, firearms, or firearm accessories; and (2) a company's refusal to engage in the trade of any goods or services, decision to refrain from continuing an existing business relationship, or decision to terminate an existing business relationship to comply with federal, state, or local law, policy, or regulations or a directive by a regulatory agency, or for any traditional business reason that is specific to the customer or potential customer and not based solely on an entity's or association's status as a firearm entity or firearm trade association." *See* TEX. GOV'T CODE § 2274.001(3) of SB 19.

_____ Initials of Authorized Representative of Vendor, if applicable

CERTIFICATION REGARDING CERTAIN FOREIGN-OWNED COMPANIES IN CONNECTION WITH CRITICAL INFRASTRUCTURE

Client name is prohibited from entering into a contract or other agreement relating to critical infrastructure that would grant to the company direct or remote access to or control of critical infrastructure in this state, excluding access specifically allowed by the *client name* for product warranty and support purposes. Company, certifies that neither it nor its parent company nor any affiliate of company or its parent company, is (1) owned by or the majority of stock or other ownership interest of the company is held or controlled by individuals who are citizens of China, Iran, North Korea, Russia, or a designated country; (2) a company or other entity, including governmental entity, that is owned or controlled by citizens of or is directly controlled by the government of China, Iran, North Korea, Russia, or a designated country; or (3) headquartered in China, Iran, North Korea, Russia, or a designated country. For purposes of this contract, "critical infrastructure" means "a communication infrastructure system, cybersecurity system, electric grid, hazardous waste treatment system, or water treatment facility." *See* TEX. GOV'T CODE § 2274.0101(2) of SB 1226 (87th leg.). The company verifies and certifies that company will not grant direct or remote access to or control of critical infrastructure, except for product warranty and support purposes, to prohibited individuals, companies, or entities, including governmental entities, owned, controlled, or headquartered in China, Iran, North Korea, Russia, or a designated country, as determined by the Governor.

_____ Initials of Authorized Representative of Vendor, if applicable

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

Specific Project Approval for TIPS Vendor Contract Assignment

A Tri-Party Agreement

This form is required for each TIPS sale/project made or entered into by the Assignee pursuant to, and a result of, the *Limited Assignment of TIPS Awarded Job Order Contract*. This form is to limit or further define the executed *Limited Assignment of TIPS Awarded Job Order Contract*. This document is not valid without a corresponding, executed *Limited Assignment of TIPS Awarded Job Order Contract*. This Specific Project Approval for TIPS Vendor Contract Assignment is pursuant to and incorporated by reference within the corresponding, executed *Limited Assignment of TIPS Awarded Job Order Contract*.

TIPS Contract(s) Subject to Assignment: (*include contract name & number*): Job Order Contracting (JOC) 211001

Assignor (*Awarded TIPS Contract Holder*): Stringer Construction Management, LLC

Assignee (*Entity Assigned Contract*): REC-TXK LLC

TIPS Member Customer Name: _____

Assignment Number (*Included by TIPS*): 3132

The project approved by this fully executed form is described as:

Project Description: _____

Project Site Location(s): _____

Project Cost: _____

Date of Estimated Substantial Completion: _____

Payment of TIPS Administration Fee Responsibility: TIPS Vendor Assignor [ ] or Assignee [✓]

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

The parties have each caused the foregoing to be executed by their respective authorized representatives as of the date specified by the final signatory. This project approval is not effective until all parties listed have signed and dated.

The Interlocal Purchasing System (TIPS)

Printed Name of Authorized Signatory: Dr. David Fitts

Signature: _____

Title: Executive Director of Region 8 Service Center

Address: 4845 US Highway 271 North

City, State Pittsburg, TX

Zip: 75686 Date: _____

Name of Assignor Company: Stringer Construction Managment

Printed Name of Authorized Signatory: Myron Stringer

Signature: _____

Title: Vice President

Address: 3702 Hillside Dr

City, State Texarkana, TX

Zip: 75503 Date: _____

Name of Assignee Company: REC-TXK LLC

Printed Name of Authorized Signatory: Michael Rodgers

Signature: _____

Title: Managing Member

Address: 100 Slaton Dr

City, State Nash, TX

Zip: 75569 Date: _____

Primary Contact Name: Linda Song

Primary Contact Phone: 903.255.7875

Primary Contact Email: LSONG.REC@GMAIL.COM

Attachment: 2023-107 ATTH 01 TIPS Assignment (4061 : 2023-107 RES Fire Station Building Repairs)

(REC-TXK, LLC)
CONTRACT BETWEEN OWNER & CONTRACTOR

This Agreement ("Contract") is made this 14th day of July , 20 23,

Between REC-TXK, LLC ("Contractor") and

Texarkana Texas Fire Department (TTFD) ("Owner") at

Texarkana Texas

The work described in Section 1 below shall be performed in accordance with all plans, specifications and other Contract documents for the project known as:

Remodeling of 5 Fire Stations

SECTION 1. SCOPE The Contractor agrees to furnish all labor, materials, equipment and other facilities required to complete the following work:

Cost Sheet Breakdown Attached as Exhibit A

SECTION 2. PRICE AND PAYMENT The Owner agrees to pay the Contractor for the strict performance of the work, the sum of NINE HUNDRED SEVENTY THOUSAND SIXTY DOLLARS AND TWELVE CENTS ($970,060.12) subject to adjustments for changes in the work as may be agreed to by the Owner and the Contractor, as may be required under this Contract.

The Owner agrees to pay the Contractor in bi-weekly progress payments for all work completed. Payments will be due and payable upon receipt. Final payment to the Contractor shall be made within fifteen (15) days after substantial completion of the Contract and submission of the final invoice to Owner.

SECTION 3. ENTIRE AGREEMENT. This agreement represents the entire agreement between the Contractor and the Owner regarding the work described in Section 1, and supersedes any prior written or oral agreements or representations as to that work.

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

SECTION 4. TIME. Time is of the essence of this agreement. The Contractor shall provide the Owner with a progress and completion schedule and shall conform to that schedule, including any changes to that schedule agreed to between the Owner and the Contractor or required by circumstances beyond Contractor's control.

SECTION 5. DIFFERING SITE CONDITIONS. Contractor shall promptly, and before the following conditions are disturbed, notify the Owner, in writing of any:

(1) Material that the contractor believes may be material that is hazardous waste, or a toxic pollutant or other substance, the handling of which may subject Contractor to legal liability.

(2) Subsurface or latent physical conditions at the work site differing from those indicated in the Contract; or

(3) Unknown physical conditions at the work site of any unusual nature, materially different from those ordinarily encountered and generally recognized as inherent to work of the character provided for in the Contract.

The Owner shall promptly investigate. If the Owner finds that the worksite conditions do materially differ, or involve hazardous waste or toxic pollutants, the Owner shall cause a decrease or increase in the Contractor's cost of, or the time required for, performance of the affected part of the work by issuing a change order under the procedures described in the Contract.

SECTION 6. CHANGES IN WORK. The work shall be subject to changes or additions, deletions or revisions by the Owner. The Contractor will be notified by receipt of written additions and/or revised drawings, specifications, exhibits or written orders.

Whenever an adjustment in the Contract price or Contract time is required because of Owner's request, differing site conditions, errors in the plans and specifications, or other circumstances beyond the control of Contractor (including lack of worksite access, weather, fires, floods, strikes, acts of God, natural disasters, or acts of third parties), the Contractor shall submit to the Owner within a reasonable time a detailed estimate, with supporting calculations, pricing and adjustments in the schedule of the change to the Contract price and the Contract time. Pricing of the adjustment shall be in general accordance with the pricing structure of this Contract. However, to the extent that such pricing is inapplicable, cost of the change or the amount of the adjustment shall be determined on the basis of the cost to the Contractor plus reasonable amounts for overhead and profit.

The Contractor shall not be obligated to perform changes in the work or additional work until the Owner has approved, in writing, the changes to the Contract price and the Contract time.

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

SECTION 7. SUSPENSION OF WORK. If any payment is not made to Contractor as required under this Contract, Contractor may suspend work until such payment is made. Contractor may also suspend work under this Contract if a dispute over payment for extra work, differing site conditions, changes by Owner or other circumstances beyond Contractor's control will cause the Contractor to suffer substantial financial hardship if Contractor is required to continue the work. Contractor may request that Owner provide written proof of Owner's ability to pay Contractor for the work remaining to be performed by Contractor at any time prior to or during performance of this Contract. Failure of Owner to provide such proof shall be justification for Contractor's suspension of work under this Contract.

Any suspension of work under this Contract will also suspend the progress and completion dates set forth in Section 4.

SECTION 8. INSPECTION OF THE WORK. The Contractor shall make the work accessible at all reasonable time for inspection by the Owner. The Contractor shall inspect all material and equipment delivered to the job site by others to be used or incorporated in the Contractor's work.

SECTION 9. SITE ACCESS AND RIGHTS OF WAY. The Owner shall provide, no later than the date when needed by the Contractor, all necessary access to the lands upon which the Work is to be performed, including convenient access to the lands and any other lands designated in the Contract Documents for use by the Contractor. Owner shall continue to provide such access until completion of the Contract. Any failure to provide such access shall entitle the Contractor to an equitable adjustment in the Contract price and the Contract time.

SECTION 10. REPORTS AND SURVEYS Owner shall furnish prior to the start of work all maps, surveys and reports describing the physical characteristics, soil, geological and subsurface conditions, legal limitations, utility locations and legal descriptions that might assist the Contractor in properly evaluating the extent and character of the work required. The Owner shall provide all land surveys and baselines necessary for the Contractor to locate the principal parts of the Work and perform the Work.

SECTION 11. PERMITS, LICENSES AND REGULATIONS. Permits and licenses of a temporary nature necessary for the prosecution of the Work shall be obtained and paid for by the Contractor. The Owner shall assist the Contractor in obtaining such permits and licenses. Permits, licenses and easements for permanent structures or permanent changes in existing facilities shall be secured and paid for the Owner.

The Contractor shall give all notices and comply with all laws, ordinances, rules and regulations bearing on the performance of the Work. If the Contractor observes that drawings, specifications or other Contract documents are at variance with such laws,

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

ordinances, rules and regulations, the Owner shall promptly be notified and, if necessary, an adjustment made to the Contract time or Contract price.

SECTION 12. TERMINATION. The Owner reserves the right to terminate the work for its convenience upon notice in writing to the Contractor. In such an event, the Contractor shall be paid its actual costs for the portion of the work performed to the date of termination, and for all of Contractor's incurred costs of termination, including demobilizations and any termination charges by vendors and subcontractors, plus 20% of all of Contractor's actual and incurred costs for overhead and profit.

SECTION 13. INDEMNIFICATION Contractor shall indemnify the owner against claims, demands, lawsuits and liabilities arising out of or connected to property damage or personal injury caused, or alleged to be caused, by Contractor or its subcontractors, suppliers, employees, agents or representatives. Contractor shall have no obligation to defend Owner except to the extent of the following coverage:

14.1.1. Casualty Insurance

a. Worker's Compensation and Employer's Liability Insurance;

b. Commercial General Liability Insurance, including coverage for Contractor's owned, hired and non-owned automobiles.

14.1.2. Property Insurance

Subcontractor shall effectually secure and protect the work done hereunder and assume full responsibility for the condition thereof until final acceptance by Architect, Owner and Contractor. Subcontractor further agrees to provide such protection as is necessary to protect the work and the workmen of Contractor, Owner and other subcontractors from its operations.

14.1.2.1 Waiver of Subrogation

Owner and Contractor waive all rights against each other and against all other subcontractors and Owner for loss or damage to the extent reimbursed by any property or equipment insurance applicable to the work, except such rights as they may have to the proceeds of such insurance. If any applicable policies of insurance require an endorsement or consent of the insurance company to provide for continued coverage where there is a waiver of subrogation, the owners of such policies will cause them to be so endorsed or obtain such consent.

14.1.2.2. Builder's Risk

"All risk" Builder's Risk insurance (excluding the hazards of earthquake and flood) is purchased by Owner and such insurance provides property insurance

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

coverage for both Contractor and subcontractors including loss or damage to Contractor's work. Such insurance shall also apply to any of Owner's property in the care, custody or control of Contractor. Owner waives all rights of recovery against the Contractor for loss of use of the Owner's property, including consequential losses due to fire or other hazards, however caused.

SECTION 15. ARBITRATION. Any controversy or claim arising out of or relating to this Contract or its alleged breach, which can not be resolved by mutual agreement, shall be settled by arbitration in accordance with JAMS Rules in effect on the date of the Contract, and judgment upon the award rendered by the arbitrator(s) may be entered in any court having jurisdiction. Owner and Contractor agree that, should Contractor be potentially or actually a party to a lawsuit or arbitration arising out of or connected to this Contract, Owner shall appear in, and be bound by the decision in, that lawsuit or arbitration. The prevailing party in any action or proceeding to enforce this Contract shall recover its reasonable attorney's fees and costs (including expert witnesses) in that action or proceeding.

SECTION 16. WARRANTY. The Contractor warrants to the Owner that all materials and equipment furnished under this Contract shall be new unless otherwise specified and that all work under this agreement will be performed in a good and workmanlike manner, shall be of good quality, free from faults and defects, and in conformance with Contract documents.

SECTION 17. SPECIAL PROVISIONS. (Including unit pricing, if applicable):

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

Dated: _____

OWNER: _____

_____

By: _____
(Name)

_____
(Title)

_____

_____
(Address)

Dated: _____

CONTRACTOR: _____

_____

By: _____
(Name)

_____
(Title)

_____

_____
(Address)

_____
(Contractors License Number)

NOTE: This document has important legal consequences. Consultation with an attorney prior to use or modification of this document is encouraged. Some contracts may require the use of special provisions not included in this form.

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

2023-107 ATTH 02
Exhibit A

7/14/2023

REC ROGERS EQUIPMENT & CONSTRUCTION
100 Slaton Drive
Nash, Texas 75569
Cell: 903-278-4244

Project: TTFD Stations

This Estimate is based per plans.
This price is only good for 30 days.

							AMOUNT
Scope of Work:	Remodel stations 1,3,5,7,9						
Station #1							**$123,820.50**
Station #3							**$147,338.00**
Station #5							**$213,360.49**
Station #7							**$202,195.46**
Station #9							**$190,799.95**
Total:							**$877,514.40**
Addtional Work: (If desired)							**$92,545.72**
Grand Total							**$970,060.12**

Additional Work Scope: Remove and replace sinks and countertops in each bathrooms with solid surface countertops and molded undermount sinks with new faucets. make larger shower with new shower valve and shower heads at S lake Dr Station, upgrade Summerhill kitchen with new cabinet doors add motion activated fan timer, motion sensor light to kenwood stations

Matt Riddle
Project Manager
REC-TXK
903-490-0324

Attachment: 2023-107 ATTH 02 REC-TXK Contract (4061 : 2023-107 RES Fire Station Building Repairs)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives		Goals
Serve the Community	☑	Promote an Environmentally Sensitive & Livable Community
	☑	Provide a Safe Community
	☑	Deliver Quality Services
	☑	Foster a Healthy Community
Run the Operations	☐	Enhance Community Preparedness & Responsiveness
	☑	Maximize Partnership Opportunities
	☑	Provide Courteous & Responsive Customer Service
	☑	Model a Positive City Image
	☑	Deliver Efficient Services
	☐	Cultivate Community Involvement & Access
Manage the Resources	☑	Maintain Fiscal Strength
	☑	Maximize Utilization & Resources
	☑	Invest in Infrastructure & Transportation
Develop Personnel	☐	Develop a Skilled & Diverse Workforce
	☐	Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	Low

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☐	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☑	None Required	☐	

Other:

Attachment: 2023-107 Goals & Perspectives (4061 : 2023-107 RES Fire Station Building Repairs)

City of Texarkana, Texas

Version: A

Briefing Sheet

Update Date: 7/31/2023 12:49 PM

Lead Department: Finance Department **Action Officer:** Kristin Peeples,

Subject: Resolution No. 2023-099 approving the fiscal year 2024 Master Fee List.

Briefing: 8/14/2023 **Public Hearing:** 8/28/2023 **Council Vote:** 9/11/2023

Item Schedule

Updates/History of Briefing:

Not Applicable

Executive Summary and Background Information:

The Master Fee List is presented to the council on an annual basis for approval of city fees. Staff has reviewed the list and made changes which are highlighted in yellow on the attached list. Changes include:

SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT
Transient Dealer Precious Metal Permit	$250.00	$300.00	Each
Dog & Cat Late Registration or Fail to Register *	$15.00	$0.00	Per Pet
Dog & Cat Registration - Replacement Tag *	$5.00	$0.00	Per Pet
Boarding City-registered Impounded Animal	$10.00	$15.00	Per Pet Per Day
Rabies Quarantine	$150.00	$205.00	Per Pet
Owner Surrenders	$60.00	$75.00	Per Pet
Animal Adoption Fee	$50.00	$75.00	Per Pet
Miscellaneous Fee	$15.00	$0.00	Per Pet
Incident Report Copies	$5.00	$0.00	Per Report
Fire Inspection Service: Hotel/Motel - Base	$25.00	$35.00	Annual Fee
False Alarm Fee - Commercial: 4-6 Alarms	$50.00	$0.00	Each Alarm
False Alarm Fee - Commercial: 7 and more	$75.00	$0.00	Each Alarm
False Alarm Fee - Residential: 4-6 Alarms	$35.00	$0.00	Each Alarm
False Alarm Fee - Residential: 7 and more	$45.00	$0.00	Each Alarm
Permit: Fixed Fire Extinguishing System	$75.00	$100.00	Each
Permit: Sprinkler/Standpipe	$75.00	$100.00	Each
Inspection Service: Pool (each body of water)	$125.00	$125 min. / $0.25	Per Square Foot / Annually
Inspection Service: Pool Late Fee (each body of water)	$75.00	$0.00	Each
Inspection Service: Pool 1st Re-inspection (each body of water)	$125.00	$0.00	Each
Heath Service Inspection: Food Service w/1-5 employees	$275.00	$275 min./ $0.05	Per Square Foot / Annually
Health Service Inspection: Food Service w/6-10 employees	$350.00	$0.00	Annual Fee

City of Texarkana, Texas

Health Service Inspection: Food Service w/11 or more employees	$375.00	$0.00	Annual Fee
Health Service Inspection: Day Care	$150.00	$150 min. / $0.05	Per Square Foot/ Annually
Health Service Inspection: Mobile Food Unit	$150.00	$200.00	Annual Fee
Health Service Inspection: Mobile Food Unit for 3-days or less	$40.00	$50.00	Annual Fee
Health Service Inspection: Mobile Food Unit Reinspection Fee	$40.00	$50.00	Per Inspection
Health Service Inspection: Duplicate Permit	$20.00	$0.00	Each
Copy: Texas Food Establishment Rules (picked up)	$25.00	$0.00	Each
Copy: Texas Food Establishment Rules (mailed)	$30.00	$0.00	Each
Health Service Inspection: Courtesy Follow Up Inspection	$25.00	$0.00	Each
New Residential Building Permit	$0.50	$0.00	Per Square Foot
Residential Remodeling, Alterations, Repairs	$0.00	$0.25	Per Square Foot
Residential Remodel/ Repair	$0.25	$0.00	Per Square Foot
Non-Residential Building Permit with Estimated Costs < $25M	See Separate Schedule	$0.50/SF + $0.10/SF sight development	Each
Non-Residential Re-Roofing or Repair Permit	See Separate Schedule	$100.00	Each
Application Plan Review Fee: Non-Residential	$300.00	$500.00	Each
Application Plan Review Fee: Non-Residential	$500.00	$0.00	Each
Record Retrieval	$60.00	$0.00	Each Request
Residential renewal of Expired Permit		25%	Each
Swimming Pool Permit	$150.00	$200.00	Each
Electric Power Permit for Sign	$30.00	$0.00	Each
Placement of Temporary Pole for Electrical Power Permit	$20.00	$50.00	Each
Electric - New Construction or Remodels (Residential & Commercial		$0.05	Per Square Foot
Plumbing Permit Irrigation: RPZ instillation	$15.00	$50.00	Each
Plumbing - New Construction or Remodels (Residential or Commercial)		$0.05	Per Square Foot
HVAC - New Construction or Remodels (Residential or Commercial)		$0.05	Per Square Foot
Annual Special Event Permit	$0.00	$10.00	Each
Daily Special Event Permit (20 days processing)	$0.00	$10.00	Each
Solid Waste Pickup - Residential Rate	$27.34	$30.52	Per Month
Solid Waste Pickup - Commercial Hand PU (1 Toter)	$33.22	$37.08	Per Month
Solid Waste Pickup - Commercial Hand PU (2 Toter)	$55.83	$62.31	Per Month
Solid Waste Pickup - Commercial Hand PU (3 Toter)	$78.42	$87.53	Per Month
Solid Waste Pickup - Commercial Hand PU (4 Toter)	$101.02	$112.76	Per Month

Solid Waste Pickup - Commercial 2-Yard FEL Container	$126.15	$140.81	Per Month
Solid Waste Pickup - Commercial 2-Yard FEL Container	$189.15	$211.13	Per Month
Solid Waste Pickup - Commercial 2-Yard FEL Container	$220.70	$246.35	Per Month
Solid Waste Pickup - Commercial 2-Yard FEL Container	$252.36	$218.69	Per Month
Solid Waste Pickup - Commercial 2-Yard FEL Container	$283.78	$316.75	Per Month
Solid Waste Pickup - Commercial 2-Yard FEL Container	$347.09	$387.42	Per Month
Solid Waste Pickup - Commercial 2-Yard FEL Container	$81.94	$91.46	Each
Solid Waste Pickup - Commercial 3-Yard FEL Container	$151.36	$168.95	Per Month
Solid Waste Pickup - Commercial 3-Yard FEL Container	$227.17	$253.56	Per Month
Solid Waste Pickup - Commercial 3-Yard FEL Container	$264.91	$295.69	Per Month
Solid Waste Pickup - Commercial 3-Yard FEL Container	$302.90	$338.09	Per Month
Solid Waste Pickup - Commercial 3-Yard FEL Container	$340.65	$380.23	Per Month
Solid Waste Pickup - Commercial 3-Yard FEL Container	$404.77	$451.81	Per Month
Solid Waste Pickup - Commercial 3-Yard FEL Container	$98.35	$109.77	Each
Solid Waste Pickup - Commercial 4-Yard FEL Container	$176.68	$197.21	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Container	$264.91	$295.69	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Container	$309.16	$345.09	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Container	$353.33	$394.39	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Container	$397.51	$443.70	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Container	$485.82	$542.27	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Container	$114.75	$128.09	Each
Solid Waste Pickup - Commercial 6-Yard FEL Container	$229.47	$256.13	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Container	$346.23	$386.46	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Container	$400.56	$447.10	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Container	$458.88	$512.21	Per Month

Solid Waste Pickup - Commercial 6-Yard FEL Container	$517.37	$577.49	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Container	$630.02	$703.22	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Container	$152.06	$169.73	Each
Solid Waste Pickup - Commercial 8-Yard FEL Container	$257.12	$287.00	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container	$343.04	$382.90	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container	$445.60	$497.38	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container	$644.31	$719.18	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container	$702.76	$784.42	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container	$812.39	$906.79	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container	$167.08	$186.49	Each
Solid Waste Pickup - Commercial 96-Gallon Toter (RECYCLE)	$7.32	$8.17	Per Month
Lock Bar (commercial dumpsters)	$103.69	$115.74	Each
Casters (commercial dumpsters)	$103.69	$115.74	Each
Snapshot Charge (overloaded commercial dumpster)	$100.00	$111.62	Each
Solid Waste Pickup - Commercial 6-Yard FEL Container/Cardboard	$71.32	$79.61	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Container/Cardboard	$85.58	$95.53	Per Month
Lock Bar (commercial front load recycling container)	$103.69	$115.74	Each
Casters (commercial front load recycling container)	$103.69	$115.74	Each
Snapshot Charge (commercial front load recycling container)	$100.00	$111.62	Each
Solid Waste Pickup - Commercial 2-Yard FEL Compactor	$296.29	$330.72	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$296.29	$330.72	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$618.64	$690.52	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$927.91	$1,035.73	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$1,237.24	$1,381.01	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$1,546.57	$1,726.28	Per Month
Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$1,869.68	$2,086.94	Per Month

Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$364.73	$407.12	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$729.51	$814.28	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$1,094.26	$1,221.41	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$1,459.03	$1,628.56	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$1,823.78	$2,034.71	Per Month
Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$2,097.32	$2,341.03	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$419.49	$468.23	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$838.92	$936.40	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$1,258.40	$1,404.63	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$1,677.85	$1,872.81	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$2,097.32	$2,341.03	Per Month
Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$2,516.79	$2,809.24	Per Month
Snapshot Charge (overloaded commercial compactor)	$100.00	$111.62	Each
Solid Waste Pickup 20-Yard Roll-Off (Open Top)	$386.01	$430.87	Per Haul
Solid Waste Pickup 30-Yard Roll-Off (Open Top)	$415.73	$464.04	Per Haul
Solid Waste Pickup 40-Yard Roll-Off (Open Top)	$450.52	$502.87	Per Haul
Solid Waste Pickup 30-Yard Roll-Off (Compactor)	$418.20	$466.80	Per Haul
Solid Waste Pickup 33-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul
Solid Waste Pickup 34-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul
Solid Waste Pickup 35-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul
Solid Waste Pickup 40-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul
Solid Waste Pickup 42-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul
CPI adjustment to water and sewer rates to include all minimum charges, volume charges, unmetered sewer rates and wholesale rates	9.10%	4.00%	

Potential Options:

- Approve master fee list with changes
- Deny master fee list and stay with current fees

Fiscal Implications:

To offset the cost of specific services with the revenue generated from these services.

Staff Recommendation:

Staff recommends approval.

Advisory Board/Committee Review:

Not Applicable

Board/Committee Recommendation:

Not Applicable

Advisory Board/Committee Meeting Date and Minutes:

Not Applicable

Attachments

a. 2023-099 RES Master Fee List FY 24 (DOCX)
b. 2023-099 ATTH 01 FY24 Master Fee List (PDF)
c. 2023-099 Goals & Perspectives (DOCX)

Staff Coordination

Finance Department	Kristin Peeples	Department Head Review	Completed	07/12/2023 11:17 AM
Finance Department	Kristin Peeples	Finance Review	Completed	07/12/2023 11:18 AM
City Manager	David Orr	City Manager Review	Completed	07/13/2023 5:03 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

RESOLUTION NO. 2023-099

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, ADOPTING THE FISCAL YEAR 2024 MASTER FEE LIST; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, municipal services generally serve the total city population; and

WHEREAS, these general municipal services are expected to be delivered on a scheduled or demand basis but paid for from general funds collected broadly via property taxes or sales taxes; and

WHEREAS, there are a number of municipal services that are provided on a demand basis or provided to a very restricted segment of the general population; and

WHEREAS, the guiding principle for funding these demand basic services or services targeting a very restricted segment of the population should be paid for by those who receive or request the specific service; and

WHEREAS, user fees are often established by local governments throughout Texas, and the nation, using the uniform basis of collected revenues offsetting the expenses incurred delivering the service, thus not requiring taxpayer subsidy; and

WHEREAS, Texarkana does provide a number of municipal services that are used by segments of the city and thus lend themselves to being provided subject to the beneficiary paying related user fees; and

WHEREAS, city staff has prepared a list of services that are generally not used by the whole collective of the city and therefore should be paid for by those who directly benefit from the service provided.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: That the City Council has reviewed the Master Fee List and has determined that the services listed are used by segments of the city and should appropriately be paid for by the charging and collecting of related user fees.

SECTION 2: That the Master Fee List will be reviewed annually and adjustments made to further align the user fee revenues with the costs of providing the designated services or city council directed percentages of the total costs of providing the designated service.

SECTION 3: That this Resolution shall be in full force and effect from and after adoption of this resolution.

PASSED AND APPROVED in Regular Council Session on this the **11th day of September, 2023**.

ATTEST:

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

Attachment: 2023-099 RES Master Fee List FY 24 (4053 : 2023-099 RES Approving Master Fee List for Fiscal Year 2024)

FY 24 Master Fee List

Proposed 8/14/23

* Indicates that Authorizing Ordinances have not been enacted - Therefore, these fees will not be assessed prior to adoption of the appropriate ordinance(s)

Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
1	Extraordinary Event Cost Recovery Fee		$0.00		An invoice may be sent by the City to any individual, organization or entity to recapture the cost of staff time, materials and supplies, and other costs related to an event, item or activity which is not considered a service provided to the general population in the normal and ordinary course of the City's operation.	All Departments and Offices		
2	Returned Checks	$30.00	$30.00	Each check	NSF –Non-Sufficient Funds	All Departments and Offices		
3	Coin Operated Machine Permit	$15.00	$15.00	Per Coin Operated Machine	Maximum $250.00 (17+ machines)	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
4	Public Amusement Permit	$100.00	$100.00	Each	Permit is only valid for three (3) consecutive days	Administration	City Hall - Municipal Building - 220 Texas Boulevard	903.-798-3900
5	Public Amusement Permit - Annual	$500.00	$500.00	Each	Permit is valid for one year	Administration	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3900
6	Transient Dealer Precious Metal Permit	$250.00	$300.00	Each	For 30 Days, averaging $10 per day	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
7	Alcoholic Bev: (Malt Beverage) Retail Dealer's Off-Premise License (BF)	$60.00	$60.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
8	Alcoholic Bev: Wine and Malt Beverage Retailer's Off-Premise Permit (BQ)	$60.00	$60.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
9	Alcoholic Bev: (Malt Beverage) Retail Dealer's On-Premise License (BE)	$150.00	$150.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
10	Alcoholic Bev: Wine and Malt Beverage Retailer's Permit (BG)	$175.00	$175.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
11	Alcoholic Bev: Brewpub License (BP)	$500.00	$500.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
12	Alcoholic Bev: Package Store Permit (P)	$500.00	$500.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
13	Alcoholic Bev: Wine-Only Package Store Permit (Q)	$75.00	$75.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
14	Alcoholic Bev: General Class B Wholesaler's Permit (X)	$300.00	$300.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
15	Alcoholic Bev: Winery Permit (G)	$75.00	$75.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
16	Alcoholic Bev: Local Distributor's Permit (LP)	$100.00	$100.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
17	Alcoholic Bev: Branch Distributor's License (BC)	$75.00	$75.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
18	Alcoholic Bev: Wholesaler's Permit (W)	$1,875.00	$1,875.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
19	Alcoholic Bev: General Distributor's License (BB)	$300.00	$300.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
20	Alcoholic Bev: Mixed Beverage Permit w/ FB (MB) - 2nd Renewal	$1,500.00	$1,500.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
21	Alcoholic Bev: Mixed Beverage Permit w/ FB (MB) - 3rd and Subsequent Renewals	$750.00	$750.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
22	Alcoholic Bev: Brewer's License (BW)	$1,500.00	$1,500.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
23	Alcoholic Bev: Distiller's and Rectifier's Permit (D)	$1,500.00	$1,500.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
24	Alcoholic Bev: Nonresident Seller's Permit (S)	$150.00	$150.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

FY 24 Master Fee List

Proposed 8/14/23

* Indicates that Authorizing Ordinances have not been enacted - Therefore, these fees will not be assessed prior to adoption of the appropriate ordinance(s)

Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
25	Alcoholic Bev: Bonded Warehouse Permit (J/JD)	$150.00	$150.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
26	Alcoholic Bev: Manufacturer's Agent's Warehousing Permit (AW)	$750.00	$750.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
27	Alcoholic Bev: Promotional Permit (PR)	$300.00	$300.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
28	Alcoholic Bev: Brewer's Self-Distribution License (SD)	$600.00	$600.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
29	Alcoholic Bev: Water Park Permit (WP)	$30.00	$30.00	Each	Bi-Annual Permit at same time as state permit application/renewal	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
30	Motor Vehicle Junk Yard or Business Permit	$50.00	$50.00	Each	Annual Note: $1.00 Fee to Replace Lost Permit	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
31	Open Records Information		$0.00		Note: Charges for public information will be as defined in Title 1, Part 3, Chapter 70 of the Texas Administrative Code. When applicable, labor cost will be added to open records requests and will be billed at $15/hour plus a 20% overhead charge.	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
32	Airport Operations, Maintenance and Improvement Fee - Residential 1 *	$0.00	$0.00	Monthly	Collected via Utility Statement when water use less than 6,000 gallons (Residential)	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
33	Airport Operations, Maintenance and Improvement Fee - Residential 2 *	$0.00	$0.00	Monthly	Collected via Utility Statement when water use exceeds 6,000 gallons (Residential)	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
34	Airport Operations, Maintenance and Improvement Fee - Commercial 1 *	$0.00	$0.00	Monthly	Collected via Utility Statement when water use is less than 4,000 gallons (Commercial)	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
35	Airport Operations, Maintenance and Improvement Fee - Commercial 2 *	$0.00	$0.00	Monthly	Collected via Utility Statement when water use exceeds 4,000 gallons (Commercial)	Administration	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3900
36	Dog & Cat Registration (Unaltered) *	$40.00	$40.00	Per Pet	Per Year	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3535
37	Dog & Cat Breeding Fee (Unaltered)	$50.00	$50.00	Per Pet	Per Year - Waved if proof of alteration & rabies vaccination shown	Animal Services	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3535
38	Dog & Cat Registration (Altered) *	$10.00	$10.00	Per Pet	Per Year - Must show proof of alteration and rabies vaccination.	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3535
39	Dog & Cat Late Registration or Fail to Register *	$15.00	$0.00	Per Pet	Per Year	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3535
40	Dog & Cat Registration 3-Year (Altered)	$20.00	$20.00	Per Pet	Every 3 years - Must show proof of alteration and rabies vaccination.	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3535
41	Dog & Cat Registration - Replacement Tag *	$5.00	$0.00	Per Pet		Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3535
42	Dangerous Dog Registration	$150.00	$150.00	Per Pet Per Year		Animal Services	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
43	Reclaim City-Registered Impounded Animal	$50.00	$50.00	Per Pet	For 1st 3 days	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
44	Boarding City-registered Impounded Animal	$10.00	$15.00	Per Pet Per Day	For Day 4 On.	Animal Services	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
45	Reclaim Impounded Animal	$100.00	$100.00	Per Pet	Includes rabies shot, vaccinations, City Registration, and spaying/neutering of animal.	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
46	Rabies Quarantine	$150.00	$205.00	Per Pet	To Be Done at Vet's Office Or Approved Place	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
47	Owner Surrenders	$60.00	$75.00	Per Pet		Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
48	Animal Adoption Fee	$50.00	$75.00	Per Pet	Includes rabies shot, vaccinations, City Registration, & spaying/neutering of animal.	Animal Services	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
49	Miscellaneous Fee	$15.00	$0.00	Per Pet	In Increments of $15	Animal Services	City Hall - Municipal Building - 220 Texas Boulevard	
50	Birth Certificates	$23.00	$23.00	Each		Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905

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FY 24 Master Fee List

Proposed 8/14/23

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
51	Death Certificates	$21.00	$21.00	Each		Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
52	Death Certificates (additional copies)	$4.00	$4.00	Each		Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
53	Abstract Poly Envelope	$2.00	$2.00	Each		Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
54	Long Poly Envelope	$3.00	$3.00	Each		Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
55	Mail Request: Shipping & Handling Fee	$2.00	$2.00	Each		Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
56	Credit/debit card payment	$2.50	$2.50	Each Transaction	In Addition to certificate fees	Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
57	Garage Sale Permit	$5.00	$5.00	Each	3-day/max 2 per year	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
58	Estate Sale Permit	$20.00	$20.00	Each	3-days/Max 2 per year	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
59	Itinerate Vendor Permit	$100.00	$100.00	Each	$10.00 each additional permit for same sales group. 1-year permit	Vital Statistics Office	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3905
60	Incident Report Copies	$5.00	$0.00	Per Report	Fire Department calls only	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
61	Fire Inspection Service: Nursing Home	$150.00	$150.00	Annual Fee	Includes two inspections performed semi-annually	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
62	Fire Inspection Service: Day Care	$75.00	$75.00	Annual Fee	Includes two inspections performed semi-annually	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
63	Fire Inspection Service: Group Home	$75.00	$75.00	Annual Fee	Includes two inspections performed semi-annually	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
64	Fire Inspection Service: Hospital	$350.00	$350.00	Annual Fee	Includes two inspections performed semi-annually	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
65	Fire Inspection Service: Hotel/Motel - Base	$25.00	$35.00	Annual Fee	Includes two inspections, performed semi-annually, $25 base fee plus $5 per room inspected	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
66	Fire Inspection Service: Hotel/Motel - Per Room	$5.00	$5.00	Annual Fee	Includes two inspections, performed semi-annually, $25 base fee plus $5 per room inspected	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
67	Fire Inspection Service: First Re-Inspection	$0.00	$0.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
68	Fire Inspection Service: 2nd and subsequent re-inspections.	$100.00	$100.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
69	Fire Inspection Service: After Hours Inspection (Minimum 2 hr.)	$75.00	$75.00	Per hour		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
70	Water Fill / Truck Only	$25.00	$25.00	Per Order		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
71	Fire Inspection Service: Home Safety Inspection	No Charge	No Charge			Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
72	Fire Inspection Service: Foster Home Inspection	No Charge	No Charge			Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
73	Permit: Fire Alarm Commercial	$100.00	$100.00	Annual Fee		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
74	False Alarm Fee - Commercial: 4-6 Alarms	$50.00	$0.00	Each Alarm	Per 12-month period	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
75	False Alarm Fee - Commercial: 7 and more	$75.00	$0.00	Each Alarm	Per 12-month period	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
76	False Alarm Fee - Residential: 4-6 Alarms	$35.00	$0.00	Each Alarm	Per 12-month period	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
77	False Alarm Fee - Residential: 7 and more	$45.00	$0.00	Each Alarm	Per 12-month period	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994

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FY 24 Master Fee List

Proposed 8/14/23

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
78	Permit: Fixed Fire Extinguishing System	$75.00	$100.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
79	Permit: Sprinkler/Standpipe	$75.00	$100.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
80	Permit: Installation/Removal of UST's	$100.00	$100.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
81	Permit: Open Burning (not recreational)	$1,000.00	$1,000.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
82	Permit: Recreational Burning	$50.00	$50.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
83	Permit: Fireworks	$100.00	$100.00	Each		Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
84	Response: Hazardous Materials	$1.10	$1.10	Replacement	Current Replacement cost of materials used	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
85	Response: Technical Rescue	$1.10	$1.10	Replacement	Current Replacement cost of materials used	Fire Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3994
86	Inspection Service: Pool (each body of water)	$125.00	$125 min. / $0.25	Per Square Foot / Annually		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
87	Inspection Service: Pool Late Fee (each body of water)	$75.00	$0.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
88	Inspection Service: Pool 1st Re-inspection (each body of water)	$125.00	$0.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
89	Inspection Service: Pool Subsequent Re-inspections (each body of water/each additional inspection - incremental increase in fee)	$125.00	$125.00	Each	Increasing in $100.00 increments for each additional re-inspection	Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
90	Inspection Service: Pool Complaint (each body of water)	$75.00	$75.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
91	Inspection Service: Pool Reinstatement (each body of water)	$125.00	$125.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
92	Heath Service Inspection: Food Service w/1-5 employees	$275.00	$275 min./ $0.05	Per Square Foot / Annually		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
93	Health Service Inspection: Food Service w/6-10 employees	$350.00	$0.00	Annual Fee		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
94	Health Service Inspection: Food Service w/11 or more employees	$375.00	$0.00	Annual Fee		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
95	Health Service Inspection: Food Service each Public & Private School	$275.00	$275.00	Annual Fee		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
96	Health Service Inspection: Food Service for each Non-Profit	$75.00	$75.00	Annual Fee	Complaint Inspection, reinstatement & re-inspection fees apply	Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
97	Health Service Inspection: Day Care	$150.00	$150 min. / $0.05	Per Square Foot/ Annually	Per Day Care	Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
98	Health Service Inspection: Temporary Event	$50.00	$50.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
99	Health Service Inspection: Seasonal Permit	$100.00	$100.00	Each	There was an error in the current fee schedule that had swapped Mobile Fee with Seasonal Fee, this is to correct that error.	Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
100	Health Service Inspection: Mobile Food Unit	$150.00	$200.00	Annual Fee	There was an error in the current fee schedule that had swapped Mobile Fee with Seasonal Fee, this is to correct that error.	Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
101	Health Service Inspection: Mobile Food Unit for 3-days or less	$40.00	$50.00	Annual Fee	For Mobile Units that are coming in 1 or 2 times/year for special events that last less than 3 days	Health Inspections	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
102	Health Service Inspection: Mobile Food Unit Reinspection Fee	$40.00	$50.00	Per Inspection		Health Inspections	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
103	Health Service Inspection: Late fee	$100.00	$100.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
104	Health Service Inspection: Complaint Inspection	$50.00	$50.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
105	Health Service Inspection: Re-inspection	$100.00	$100.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
106	Health Service Inspection: Reinstatement	$150.00	$150.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
107	Health Service Inspection: Duplicate Permit	$20.00	$0.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
108	Copy: Texas Food Establishment Rules (picked up)	$25.00	$0.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
109	Copy: Texas Food Establishment Rules (mailed)	$30.00	$0.00	Each		Health Inspections	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
110	Health Service Inspection: Courtesy Follow Up Inspection	$25.00	$0.00	Each	Charged after the 2nd Courtesy Inspection	Health Inspections	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
111	Immunization: Child Administrative Fee	$14.00	$14.00	Per Visit	No Vaccine Maximum - No charge for Texas Medicaid Children	Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
112	Immunization: Adult Administrative Fee	$20.00	$20.00	Per Visit		Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
113	Copy: Shot Record	$2.00	$2.00	Each		Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
114	Immunization: Private Purchase Flu vaccine	$25.00	$25.00	Per Shot	Price subject to change	Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
115	Health Service: Tuberculosis Skin Test for Employment or Schooling	$20.00	$20.00	Per Test		Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
116	Health Service: Health Card Renewal	$10.00	$10.00	Per Card		Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
117	Health Service: Blood Sugar (Finger Stick)	$10.00	$10.00	Per Test		Health Clinic	Bowie County Health Clinic, 902 W. 12th Street	903-798-3250
118	Notary Fee	$5.00	$5.00	Per Service		Human Resources Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3917
119	Portable Building Permit	$30.00	$30.00	Each	For buildings that are already constructed, moved on site	Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
120	New Residential Building Permit	$0.50	$0.00	Per Square Foot	1. New SF, DD, MH and MF including units available for individual ownership; 2. Additions including but not limited to: bedrooms, bathrooms, screened porch, sunrooms and etc..; 3. Attached Accessory Structure including but not limited to: deck, garage, open porch and etc.... 4. All space measured including heated and unheated space.	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
121	Residential Remodeling, Alterations, Repairs	$0.00	$0.25	Per Square Foot		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
122	Residential Remodel/ Repair	$0.25	$0.00	Per Square Foot	Of Room Remodeled	Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
123	Residential Re-Inspection Fee	$25.00	$25.00	All Trades	Does not include "Missed Appointment"	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

FY 24 Master Fee List

Proposed 8/14/23

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
124	Non-Residential Building Permit with Estimated Costs < $25M	See Separate Schedule	$0.50/SF + $0.10/SF sight development	Each	Site Development includes the square footage of all area disturbed (includes stormwater, driveway, impact fees, etc)	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
125	Non-Residential Building Permit with Estimated Costs > $25M		$0.00		Contractor is responsible for paying 3rd Party Inspection Service + 10% of costs of Inspection Services	Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
126	Residential Re-Roofing or Repair Permit	$75.00	$75.00	Each		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
127	Non Residential Re-Roofing or Repair Permit	See Separate Schedule	$100.00	Each		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
128	Application Plan Review Fee: Residential	$50.00	$50.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
129	Application Plan Review Fee: Non-Residential	$300.00	$500.00	Each	Project costs < $1,000,000	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
130	Application Plan Review Fee: Non-Residential	$500.00	$0.00	Each	Project costs => $1,000,000	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3913
131	Application Plan Review Fee: Non-Residential		$0.00	Each	Project costs > $25M, Contractor is responsible for hiring 3rd party Inspection Service for all plan review.	Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
132	Residential: Re-Review Plan or Change	$50.00	$50.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
133	Non-Residential: Re-Review Plan or Change	$250.00	$250.00	Each	Project costs < $1,000,000	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
134	Non-Residential: Re-Review Plan or Change	$500.00	$500.00	Each	Project costs => $1,000,000	Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3913
135	Non-Residential: Re-Inspection Fee	$50.00	$50.00	Each Trade	Increases at $25 rate per failed inspection, thus increasing to $75, $100, $125 and etc.... Does not include "Missed Appointment"	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
136	Inspections Outside City Limits - Inside ETJ	$150.00	$150.00	Each	Per Request from owner/contractor	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
137	Demolition Permit	$150.00	$150.00	Each	Performance Bond/cashiers check Required	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
138	Demolition Permit for Out Building	$50.00	$50.00	Each		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
139	Non-Residential: Temporary Electrical Power	$75.00	$75.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
140	Work Performed without Permit		$0.00	Each	Double Fee	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
141	Record Retrieval	$60.00	$0.00	Each Request	Pulling closed files, plans and etc....	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
142	Initial Certificate of Occupancy	$50.00	$50.00	Each	Does not include new construction;2 inspections included; $25 each additional inspection	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
143	Replacement of Certificate of Occupancy Card	$10.00	$10.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
144	Re-stamp Previously Approved Plans	$25.00	$25.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
145	Non Residential Permit Renewal of Expired Permit	$0.25	25%	Each	25% of original permit fee	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
146	Residential renewal of Expired Permit		25%	Each	25% of original permit fee	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
147	Failure to Pick-up Permit within 60 days of Approval		$0.00		Forfeit Fees	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
148	Refund Fee for Non-expired Permits	$0.00	$0.00	Each	Forfeit Fees; Permit fees will be reimbursed.	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912

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FY 24 Master Fee List

Proposed 8/14/23

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
149	Refund Fee for Expired Permits		$0.00		Forfeit Fees	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
150	Weekend/After Office Hours Inspection Fee	$100.00	$100.00	Per Hour	Minimum of 3 hours	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
151	Miscellaneous Inspection	$0.00	$0.00	Each	Not Used	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
152	Construction or Work Site Trailer	$250.00	$250.00	Per Trailer	Includes piers, tie-downs, steps, decks, electrical, plumbing, and mechanical	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
153	Minimum Inspection Miscellaneous Permit Fee	$0.00	$0.00	Each	Not Used	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
154	Courtesy/ Follow Up Inspection	$25.00	$25.00	Each	2 inspections included with building permit, 3rd + is charged for each inspection	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
155	Builders & Mechanical Contractors (Plumbing, Electric, HVAC) Registration Fee	$0.00	$0.00	One time	Not allowed by State of Texas	Inspections Department	City Hall – Municipal Building 220 Texas Boulevard	903-798-3912
156	Driveway Permit	$30.00	$30.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
157	Swimming Pool Permit	$150.00	$200.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
158	Tent Permit	$75.00	$75.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
159	Sign Permit for basic/simple sign	$70.00	$70.00	Each	Simple Sign including but not limited to: Wall Mounted, Free Standing, Monument, or Pole - No electric power	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
160	Sign Permit for sign with electric power	$100.00	$100.00	Each	Simple Sign including but not limited to: Wall Mounted, Free Standing, Monument, or Pole with electric power	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
161	Sign Permit for sign with electronic messaging (CVEMS) less than or equal to 50 Square Feet	$125.00	$125.00	Each	CVEMS including but not limited to: Wall Mounted, Free Standing, Monument, or Pole	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
162	Sign Permit for sign with electronic messaging (CVEMS) greater than 50 Square Feet	$150.00	$150.00	Each	CVEMS including but not limited to: Wall Mounted, Free Standing, Monument, or Pole	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
163	Sign Permit-Banner	$25.00	$25.00	Each	Per month	Inspections Department	city Hall – Municipal Building – 220 Texas Boulevard	903-798-9312
164	Sign Permit Promotional/Grand Opening	$100.00	$100.00	Each	Maximum Promotional 90 days; Grand Opening two weeks	Inspections Department	city Hall – Municipal Building – 220 Texas Boulevard	903-798-9313
165	Billboard/Off Premise advertising sign *	$500.00	$500.00	Per Year		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
166	Cell Tower Permit	$650.00	$650.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
167	Co-location Antenna on Cell Tower Permit	$100.00	$100.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
168	Basic Electrical Rough-In or General Repairs Permit (up to 4 circuits)	$25.00	$25.00	Permit		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
169	Additional Electrical Rough-In or General Repairs Permit (5 – 16 circuits) (Basic + Additional)	$2.50	$2.50	Each Additional Circuit		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
170	Additional Electrical Rough-In or General Repairs Permit (More than 16 circuits) (Basic + Additional 1 + Additional 2)	$2.00	$2.00	Each Additional Circuit		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
171	Restore/Repair Electrical Service Permit (100 amp)	$25.00	$25.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
172	Restore/Repair Electrical Service Permit (200 amp)	$30.00	$30.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
173	Restore/Repair Electrical Service Permit (400 amp)	$35.00	$35.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
174	Restore/Repair Electrical Service Permit (600 amp)	$40.00	$40.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912

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FY 24 Master Fee List

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
175	Restore/Repair Electrical Service Permit (Greater than 600 amp)	$45.00	$45.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
176	Other General Electrical Repair Permit	$30.00	$30.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
177	Non Residential General Electrical Repair Permit	$50.00	$50.00	Each		Inspections Department		
178	Electric Power Permit for Sign	$30.00	$0.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
179	Electric Company Courtesy Inspection	$25.00	$25.00	Each	SWEPCO requires inspection before power can be turned on.	Inspections Department		
180	Placement of Temporary Pole for Electrical Power Permit	$20.00	$50.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
	Electric - New Construction or Remodels (Residential & Commercial		$0.05	Per Square Foot				
181	Appeal Concerning Electrical Code Filing Fee	$50.00	$50.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
182	Plumbing Permit Water (Installation or Replacement of Fixtures, Water Heater, Foot Spa, and etc.... Including general repair of water system)	$15.00	$15.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
183	Plumbing Permit: Sewer Line or Tap	$20.00	$20.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
184	Plumbing Permit Gas (Basic) (up to 4 openings)	$15.00	$15.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
185	Plumbing Permit Gas (Additional) (Greater than 4 openings) (Basic + Additional)	$1.00	$1.00	Each (over 4)		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
186	Plumbing Permit Irrigation: RPZ instillation	$15.00	$50.00	Each		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
187	Plumbing Permit Irrigation: (Basic) (1-5 Heads)	$10.00	$10.00	Each		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
188	Plumbing Permit Irrigation (Additional) (More than heads)(Basic + Additional)	$0.75	$0.75	Each Additional Head		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
189	Plumbing Permit Miscellaneous (Backflow, Grease Trap, Sand/Oil Separator and etc...)	$25.00	$25.00	Each	TWU handles this...	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
	Plumbing - New Construction or Remodels (Residential or Commercial)		$0.05	Per Square Foot				
190	HVAC Permit: Residential Air Installation/Replacement	$25.00	$25.00	Per Unit		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
191	HVAC Permit: Non Residential Commercial Air Installation/Replacement	$50.00	$50.00	Per Unit		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3912
192	HVAC Permit: Mini Split Commercial Air Units	$10.00	$10.00	Per Unit		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
	HVAC - New Construction or Remodels (Residential or Commercial)		$0.05	Per Square Foot				
193	Temporary Landing Permit	$335.00	$335.00	Each		Inspections Department	City Hall - Municipal Building - 220 Texas Boulevard	903-798-3912
194	Library Membership Texarkana AR/TX Residents	$0.00	$0.00	Each		Library	600 West 3rd Street	903-794-2149
195	Library Membership Non-Texarkana Resident	$20.00	$20.00	Annual Fee		Library	600 West 3rd Street	903-794-2149
196	Library Overdue Fines (Books and Compact Discs)	$0.25	$0.25	Per Calendar Day	Up to the cost of the book or compact discs. Return stops the fine accumulation.	Library	600 West 3rd Street	903-794-2149
197	Library Overdue Fines (Videos, DVD or Playaway)	$1.00	$1.00	Per Calendar Day	Until the return, up to the cost of the videos, DVD or Playaway	Library	600 West 3rd Street	903-794-2149
198	Library card replacement	$1.00	$1.00	Per Replacement	Lost unexpired library card	Library	600 West 3rd Street	903-794-2149
199	Computer Keycard Replacement	$1.00	$1.00	Per Replacement		Library	600 West 3rd Street	903-794-2149
200	Library: Ear buds	$1.00	$1.00	Per Set		Library	600 West 3rd Street	903-794-2149

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201	Library: Memory Sticks (flash drive)	$5.00	$5.00	Per Drive		Library	600 West 3rd Street	903-794-2149
202	Library Bag (Plastic)	$0.50	$0.50	Per Bag		Library	600 West 3rd Street	903-794-2149
203	Library Bag (Canvas)	$7.00	$7.00	Per Bag		Library	600 West 3rd Street	903-794-2149
204	Library: Use of Typewriter	$0.00	$0.00	Per 1/2 Hour		Library	600 West 3rd Street	903-794-2149
205	Library: Case Replacement	$2 - $9	$2 - $9	Per Case		Library	600 West 3rd Street	903-794-2149
206	Library: Art Sleeve for case	$1.00	$1.00	Each		Library	600 West 3rd Street	903-794-2149
207	Library: Due Date Card Replacement	$1.00	$1.00	Per Card		Library	600 West 3rd Street	903-794-2149
208	Library: Photo copies (B&W)	$0.15	$0.15	Per Page		Library	600 West 3rd Street	903-794-2149
209	Library: Photo copies (Color)	$1.00	$1.00	Per Page		Library	600 West 3rd Street	903-794-2149
210	Library: Texas Notary	$1.00	$1.00	Per Service		Library	600 West 3rd Street	903-794-2149
211	Library: Fax Service Receiving	$0.25	$0.25	Per Page		Library	600 West 3rd Street	903-794-2149
212	Library: Fax Service Sending (local)	$0.25	$0.25	Per Page		Library	600 West 3rd Street	903-794-2149
213	Library: Fax Service Sending (long distance)	$1.00	$1.00	Per Page		Library	600 West 3rd Street	903-794-2149
214	Library: Fax Service Sending (International)	$5.00	$5.00	Per Page		Library	600 West 3rd Street	903-794-2149
215	Library: Lamination	$1-$5	$1-$5	Per Service	Inquire at Circulation Desk	Library	600 West 3rd Street	903-794-2149
216	Library: David Nelson Meeting Room Rental	$75.00	$75.00	Per Rental	Non-Profit Organizations Exempt	Library	600 West 3rd Street	903-794-2149
217	Municipal Court Technology Fees	$4.00	$4.00	Per Case		Municipal Court	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3008
218	Municipal Court Building Security Fees	$3.00	$3.00	Per Case		Municipal Court	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3008
219	Municipal Court Warrant Fee	$50.00	$50.00	Per Warrant		Municipal Court	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3008
220	Park Pavilion Rental (Half Day)	$20.00	$20.00	Per Rental	8:00 AM - 2:45 PM or 3:00 PM to 10:00 PM	Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
221	Park Pavilion Rental (All Day)	$25.00	$25.00	Per Rental		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
222	Ball Field Rental - Practice Game	$20.00	$20.00	Per Game		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
223	Ball Field Rental - Tournaments 1 Field	$100.00	$100.00	Per Tournament		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
224	Ball Field Rental - Tournaments 2 Fields	$200.00	$200.00	Per Tournament		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978

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225	Ball Field Rental - Tournaments 3 Fields	$300.00	$300.00	Per Tournament		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
226	Ball Field Rental - Tournaments 4-5 Fields	$400.00	$400.00	Per Day		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
227	Collins Senior Center Activity Room	$75.00	$75.00	Per Event		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
228	Collins Senior Center Meeting Room	$25.00	$25.00	Each Rental		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
229	Splash Pad Rental	$150.00	$150.00	Each Rental/ 2 Hours		Parks, Recreation and Community Health	3222 W. 7th Street	903-798-3978
230	Southwest Center Multipurpose Room (GYM) Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
231	Southwest Center Multipurpose Room (GYM) Rental	$150.00	$150.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
232	Southwest Center Multipurpose Room (GYM) Rental	$300.00	$300.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978
233	Southwest Center ABC Room Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
234	Southwest Center ABC Room Rental	$0.00	$0.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
235	Southwest Center ABC Room Rental	$100.00	$100.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978
236	Southwest Center Game/Activity Room Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
237	Southwest Center Game/Activity Room Rental	$0.00	$0.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
238	Southwest Center Game/Activity Room Rental	$75.00	$75.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978
239	Southwest Center Room A Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
240	Southwest Center Room A Rental	$0.00	$0.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
241	Southwest Center Room A Rental	$25.00	$25.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978
242	Southwest Center Room B Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
243	Southwest Center Room B Rental	$0.00	$0.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
244	Southwest Center Room B Rental	$25.00	$25.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978

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245	Southwest Center Room C Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
246	Southwest Center Room C Rental	$0.00	$0.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
247	Southwest Center Room C Rental	$25.00	$25.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978
248	Southwest Center Room D Rental	$0.00	$0.00	Each Rental	Group 1 Users	Southwest Center	3222 W. 7th Street	903-798-3978
249	Southwest Center Room D Rental	$0.00	$0.00	Each Rental	Group 2 Users	Southwest Center	3222 W. 7th Street	903-798-3978
250	Southwest Center Room D Rental	$25.00	$25.00	Each Rental	Group 3 Users	Southwest Center	3222 W. 7th Street	903-798-3978
251	Application for Zoning Change (Base Fee) (Base + Variable)	$250.00	$250.00	Per Application		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
252	Application for Specific Use Permit (Base Fee) (Base + Variable)	$250.00	$250.00	Per Application		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
253	Application for Site Plan approval (Base Fee) (Base + Variable)	$250.00	$250.00	Per Application		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
254	Application for Site Plan Amendments (Base Fee) (Base + Variable)	$250.00	$250.00	Per Application		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
255	Specific Use Permit Renewal (Base Fee) (Base + Variable)	$100.00	$100.00	Per Permit		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
256	Application fee for Amendment to Zoning Ordinance	$250.00	$250.00	Per Amendment		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
257	Variances Requests (ZBA)(Base Fee) (Base + Variable)	$150.00	$150.00	Per Application		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
258	Historic District Certificate of Appropriateness	$75.00	$75.00	Per Applicant		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
259	Subdivision Plats – preliminary (Base Fee) (Base + Variable Deposit)	$100.00	$100.00	Per Plat		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
260	Subdivision Plats – final (Base Fee) (Base + Variable Deposit)	$200.00	$200.00	Per Plat		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
261	Subdivision Plats – re-approval (Base Fee) (Base + Variable Deposit)	$100.00	$100.00	Per Re-approval		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
262	Subdivision Replats (Base Fee) (Base + Variable Deposit)	$100.00	$100.00	Per Replat		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
263	Subdivision Plat - Vacated (Base Fee)	$100.00	$100.00	Per Plat		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
264	Subdivision Plat – amendments (Base Fee) (Base + Variable Deposit)	$100.00	$100.00	Per Amendment		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

FY 24 Master Fee List

Proposed 8/14/23

* Indicates that Authorizing Ordinances have not been enacted - Therefore, these fees will not be assessed prior to adoption of the appropriate ordinance(s)

Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
265	Subdivision Minor Plats (Base Fee) (Base + Variable Deposit)	$100.00	$100.00	Per Minor Plat		Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
266	Deposit for Variable Fees	$0.00	$0.00	Per Application	(Variable costs include the costs such as advertising, mailing notices, sign manufacturing and posting and etc...) Unused deposit will be returned to petitioner once the final decision is rendered. If variable costs exceed the deposit amount the difference is required to be paid in full prior to issuance of the permit or other required document.	Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
267	Zoning Verification Document	$25.00	$25.00	Each		Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
268	Voluntary Annexation Application Fee	$500 plus publication costs	$500 plus publication costs	Each Application	Additional cost for publication and advertising as required by state law.	Inspections Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
269	Annual Special Event Permit	$0.00	$10.00	Each	Application processing fee. Additional fee may be required for any additional services.	Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
270	Daily Special Event Permit (20 days processing)	$0.00	$10.00	Each	Application processing fee. Additional fee may be required for any additional services.	Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
271	Daily Special Event Permit (Expedited Processing)	$150.00	$150.00	Each	Five days processing after acceptance of a completed application: no processing will occur without payment	Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
272	Daily Special Event Permit (Express Processing)	$300.00	$300.00	Each	Next day permit based on receipt of a completed application with proper insurance certificate included, received no later than 4:00 p.m., on a regular work day: no processing will occur without payment	Planning and Community Development Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3945
273	Street Name Change Application Fee	$750.00	$750.00	Per request	Additional cost for new signage	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
274	Street/Alley/Public ROW Abandonment Application Fee	$750.00	$750.00	Per request	All associated costs including Quit claim deeds and any legal work will be applicant's responsibility	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
275	Wireless Cell communication pole/tower with network nodes to Encumber Right-of -Way	$250.00	$250.00	Each individual network node	Maximum fee set by Texas State Legislators 2017, annual fee does not include fees for building permits issued by the Inspections Department	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
276	Ground-level license to encumber ROW, sign only	$10.00	$10.00	Per Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
277	License to encumber ROW -Surface, Subsurface, Air Space, or Bldg. Encroachment	10% Fair Market Value	10% Fair Market Value	Per Square Foot	Fair market value per square foot cost is one time fee. License fee minimum is $200.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
278	License to Encumber ROW - Ornamental Device and Downtown CBD public sidewalk	$100.00	$100.00	Per Request	This is a one time fee.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
279	Excavation, asphalt (streets, alleys, trails)	$50 and cost of asphalt plus 15%	$50 and cost of asphalt plus 15%	Per Request	Permit invalid (7) business days following issuance	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
280	Excavation, concrete (streets, alleys, sidewalks)	$50.00	$50.00	Per Request	Permit invalid (7) business days following issuance	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948

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FY 24 Master Fee List

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
281	Solid Waste Pickup - Residential Rate	$27.34	$30.52	Per Month	Includes 96 gal. Trash cart, 65 Gal. recycle cart, Yard waste pickup. 2024 - $15.10/month for additional cart.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
282	Solid Waste Pickup - Commercial Hand PU (1 Toter)	$33.22	$37.08	Per Month	One pick up per week. Additional toters over four will be charged an extra $21.38/month/toter over and above the four toter charge.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
283	Solid Waste Pickup - Commercial Hand PU (2 Toter)	$55.83	$62.31	Per Month	One pick up per week. Additional toters over four will be charged an extra $21.38/month/toter over and above the four toter charge.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
284	Solid Waste Pickup - Commercial Hand PU (3 Toter)	$78.42	$87.53	Per Month	One pick up per week. Additional toters over four will be charged an extra $2138/month/toter over and above the four toter charge.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
285	Solid Waste Pickup - Commercial Hand PU (4 Toter)	$101.02	$112.76	Per Month	One pick up per week. Additional toters over four will be charged an extra $21.38/month/toter over and above the four toter charge.	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
286	Solid Waste Pickup - Commercial 2-Yard FEL Container	$126.15	$140.81	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
287	Solid Waste Pickup - Commercial 2-Yard FEL Container	$189.15	$211.13	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
288	Solid Waste Pickup - Commercial 2-Yard FEL Container	$220.70	$246.35	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
289	Solid Waste Pickup - Commercial 2-Yard FEL Container	$252.36	$218.69	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
290	Solid Waste Pickup - Commercial 2-Yard FEL Container	$283.78	$316.75	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
291	Solid Waste Pickup - Commercial 2-Yard FEL Container	$347.09	$387.42	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
292	Solid Waste Pickup - Commercial 2-Yard FEL Container	$81.94	$91.46	Each	Extra Pick Up	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
293	Solid Waste Pickup - Commercial 3-Yard FEL Container	$151.36	$168.95	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
294	Solid Waste Pickup - Commercial 3-Yard FEL Container	$227.17	$253.56	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
295	Solid Waste Pickup - Commercial 3-Yard FEL Container	$264.91	$295.69	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
296	Solid Waste Pickup - Commercial 3-Yard FEL Container	$302.90	$338.09	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
297	Solid Waste Pickup - Commercial 3-Yard FEL Container	$340.65	$380.23	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
298	Solid Waste Pickup - Commercial 3-Yard FEL Container	$404.77	$451.81	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
299	Solid Waste Pickup - Commercial 3-Yard FEL Container	$98.35	$109.77	Each	Extra Pick Up	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
300	Solid Waste Pickup - Commercial 4-Yard FEL Container	$176.68	$197.21	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
301	Solid Waste Pickup - Commercial 4-Yard FEL Container	$264.91	$295.69	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
302	Solid Waste Pickup - Commercial 4-Yard FEL Container	$309.16	$345.09	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
303	Solid Waste Pickup - Commercial 4-Yard FEL Container	$353.33	$394.39	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

FY 24 Master Fee List

Proposed 8/14/23

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
304	Solid Waste Pickup - Commercial 4-Yard FEL Container	$397.51	$443.70	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
305	Solid Waste Pickup - Commercial 4-Yard FEL Container	$485.82	$542.27	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
306	Solid Waste Pickup - Commercial 4-Yard FEL Container	$114.75	$128.09	Each	Extra Pick Up	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
307	Solid Waste Pickup - Commercial 6-Yard FEL Container	$229.47	$256.13	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
308	Solid Waste Pickup - Commercial 6-Yard FEL Container	$346.23	$386.46	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
309	Solid Waste Pickup - Commercial 6-Yard FEL Container	$400.56	$447.10	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
310	Solid Waste Pickup - Commercial 6-Yard FEL Container	$458.88	$512.21	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
311	Solid Waste Pickup - Commercial 6-Yard FEL Container	$517.37	$577.49	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
312	Solid Waste Pickup - Commercial 6-Yard FEL Container	$630.02	$703.22	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
313	Solid Waste Pickup - Commercial 6-Yard FEL Container	$152.06	$169.73	Each	Extra Pick Up	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
314	Solid Waste Pickup - Commercial 8-Yard FEL Container	$257.12	$287.00	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
315	Solid Waste Pickup - Commercial 8-Yard FEL Container	$343.04	$382.90	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
316	Solid Waste Pickup - Commercial 8-Yard FEL Container	$445.60	$497.38	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
317	Solid Waste Pickup - Commercial 8-Yard FEL Container	$644.31	$719.18	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
318	Solid Waste Pickup - Commercial 8-Yard FEL Container	$702.76	$784.42	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
319	Solid Waste Pickup - Commercial 8-Yard FEL Container	$812.39	$906.79	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
320	Solid Waste Pickup - Commercial 8-Yard FEL Container	$167.08	$186.49	Each	Extra Pick Up	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
321	Solid Waste Pickup - Commercial 96-Gallon Toter (RECYCLE)	$7.32	$8.17	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
322	Lock Bar (commercial dumpsters)	$103.69	$115.74	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
323	Casters (commercial dumpsters)	$103.69	$115.74	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
324	Snapshot Charge (overloaded commercial dumpster)	$100.00	$111.62	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
325	Solid Waste Pickup - Commercial 6-Yard FEL Container/Cardboard	$71.32	$79.61	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
326	Solid Waste Pickup - Commercial 8-Yard FEL Container/Cardboard	$85.58	$95.53	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
327	Lock Bar (commercial front load recycling container)	$103.69	$115.74	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
328	Casters (commercial front load recycling container)	$103.69	$115.74	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
329	Snapshot Charge (commercial front load recycling container)	$100.00	$111.62	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
330	Solid Waste Pickup - Commercial 2-Yard FEL Compactor	$296.29	$330.72	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
331	Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$296.29	$330.72	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948

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FY 24 Master Fee List

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
332	Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$618.64	$690.52	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
333	Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$927.91	$1,035.73	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
334	Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$1,237.24	$1,381.01	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
335	Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$1,546.57	$1,726.28	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
336	Solid Waste Pickup - Commercial 4-Yard FEL Compactor	$1,869.68	$2,086.94	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
337	Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$364.73	$407.12	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
338	Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$729.51	$814.28	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
339	Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$1,094.26	$1,221.41	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
340	Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$1,459.03	$1,628.56	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
341	Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$1,823.78	$2,034.71	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
342	Solid Waste Pickup - Commercial 6-Yard FEL Compactor	$2,097.32	$2,341.03	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
343	Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$419.49	$468.23	Per Month	One pick up per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
344	Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$838.92	$936.40	Per Month	Two pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
345	Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$1,258.40	$1,404.63	Per Month	Three pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
346	Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$1,677.85	$1,872.81	Per Month	Four pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
347	Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$2,097.32	$2,341.03	Per Month	Five pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
348	Solid Waste Pickup - Commercial 8-Yard FEL Compactor	$2,516.79	$2,809.24	Per Month	Six pick ups per week	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
349	Snapshot Charge (overloaded commercial compactor)	$100.00	$111.62	Each		Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
350	Solid Waste Pickup 20-Yard Roll-Off (Open Top)	$386.01	$430.87	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - $7.57 Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
351	Solid Waste Pickup 30-Yard Roll-Off (Open Top)	$415.73	$464.04	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - $7.35 Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
352	Solid Waste Pickup 40-Yard Roll-Off (Open Top)	$450.52	$502.87	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - $7.35 Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
353	Solid Waste Pickup 30-Yard Roll-Off (Compactor)	$418.20	$466.80	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - NEGOTIATED Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
354	Solid Waste Pickup 33-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - NEGOTIATED Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
355	Solid Waste Pickup 34-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - NEGOTIATED Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
356	Solid Waste Pickup 35-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - NEGOTIATED Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
357	Solid Waste Pickup 40-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - NEGOTIATED Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
358	Solid Waste Pickup 42-Yard Roll-Off (Compactor)	$450.36	$502.69	Per Haul	2024 Rates Delivery Rate - $161.45 Rental Daily Rate - NEGOTIATED Disposal Rate - $53.87 per ton	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
359	Utility Easement Abandonment Application Fee	$750.00	$750.00	Per request	All associated costs including Quit claim deeds and any legal work will be applicant's responsibility	Public Works Department	City Hall – Municipal Building – 220 Texas Boulevard	903-798-3948
360	Central Records and Communications	$10.00	$10.00	Per Copy or 911 Recording		Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3181
361	Police: Accident or Crash Report	$6.00	$6.00	Copy of Report	Front and back pages	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3181
362	Police: Offense Report	$5.00	$5.00	Copy of Report	Front page only	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3181
363	Police: Criminal History	$10.00	$10.00	Each	Must show two forms of ID	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3181
364	Police: Certification of any Report	$2.00	$2.00	Each	Added to the cost of the report	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3181
365	Burglar Alarm Permits – Residential	$35.00	$35.00	Annual Permit		Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3102
366	Burglar Alarm Permits – Commercial	$75.00	$75.00	Annual Permit		Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3102
367	Burglar Alarm Permits -- late renewal (30 days or less late)	$20.00	$20.00	Each System		Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3102
368	Burglar Alarm Permits -- late renewal (more than30 days late)	$40.00	$40.00	Each System		Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3102
369	False Alarm Fees	$50.00	$50.00	Each alarm	Per alarm after 6 alarms in any 12 month period	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3102
370	Wrecker Permits	$20.00	$20.00	Per wrecker	Annual fee	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3116
371	Vehicle Storage Facility	$50.00	$50.00	Per facility	Annual fee	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3116
372	Taxi Permits	$40.00	$40.00	Per taxicab	Annual fee	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3116
373	Sexually Oriented Business	$1,000.00	$1,000.00	Per business	Annual fee	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3116

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Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
374	Youth Club/Dance Hall Permit	$100.00	$100.00	Per business	Annual fee	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3116
375	Police: Extraordinary Response to Problem Location	$28.78	$28.78	Per additional Officer	Only after Owner/Manager has been placed on legal notice.	Police Department	Bi-State Justice Building 100 North State Line Avenue at Broad Street	903-798-3116
376	Water Service Connection	$15.00	$15.00	Each	Water Service Initiation	TWU	801 Wood Street	903-798-3800
377	Water Meter Disconnect	$15.00	$15.00	Each	Discontinue Service	TWU	801 Wood Street	903-798-3800
378	Water Service Transfer	$20.00	$20.00	Each		TWU	801 Wood Street	903-798-3800
379	Late Service Charge – Non-Payment	10%	$0.10	On billed amount	If not paid by Due Date	TWU	801 Wood Street	903-798-3800
380	After Hours Service Call to reinstate water service	$50.00	$50.00	Each		TWU	801 Wood Street	903-798-3800
381	Non Payment Service Charge	$35.00	$35.00	Each	if not paid by disconnect date	TWU	801 Wood Street	903-798-3800
382	Water meter reread initiated by Customer	$15.00	$15.00	Each	No charge if initiated by TWU	TWU	801 Wood Street	903-798-3800
383	Water meter testing initiated by Customer	$50.00	$50.00	Each	Meters two inches & smaller	TWU	801 Wood Street	903-798-3800
384	Water meter testing, for 2" line or greater, initiated by Customer (Cost plus %)	10%	$0.10	Each	Meters larger than two inches	TWU	801 Wood Street	903-798-3800
385	Water meter Tampering	$50.00	$50.00	Each		TWU	801 Wood Street	903-798-3800
386	Unauthorized Water Connection Inserted	$100.00	$100.00	Each		TWU	801 Wood Street	903-798-3800
387	Water meter Fees – 5/8" meter	Cost	Cost	Each		TWU	801 Wood Street	903-798-3800
388	Water meter Fees – 1" meter	Cost	Cost	Each		TWU	801 Wood Street	903-798-3800
389	Water meter Fees - 1½" meter	Cost	Cost	Each		TWU	801 Wood Street	903-798-3800
390	Water: Single Register 2" (irrigation)	Cost	Cost	Each		TWU	801 Wood Street	903-798-3800
391	Inspection/Tapping Fee for Water Main	$75.00	$75.00	Each		TWU	801 Wood Street	903-798-3800
392	Bacteriological testing of water samples	$30.00	$30.00	Each		TWU	801 Wood Street	903-798-3800
393	Late fee for submission of Bacteriological testing samples after 12:00 noon daily cut-off	$20.00	$20.00	Each		TWU	2700 New Boston Rd	903-798-3850
394	Inspection/Tapping Fee for Sewer Main	$50.00	$50.00	Each		TWU	801 Wood Street	903-798-3800
395	Sanitary Sewer Availability Fee *	$25.00	$25.00	Monthly	Non-Connection when Sewer Connection is available to the property	TWU	801 Wood Street	903-798-3800
396	Sewer Surcharge -- Excessive Strength Wastes	$0.10	$0.10	TSS per pound		TWU	801 Wood Street	903-798-3800
397	Sewer Surcharge -- Excessive Strength Wastes	$0.25	$0.25	BOD per pound		TWU	801 Wood Street	903-798-3800
398	Industrial Wastewater Discharge Permit	$300.00	$300.00		Significant Discharger	TWU	801 Wood Street	903-798-3800
399	Industrial Wastewater Discharge Permit	$200.00	$200.00		Minor Discharger	TWU	801 Wood Street	903-798-3800
400	Industrial Wastewater Discharge Permit	$50.00	$50.00		Commercial Discharger	TWU	801 Wood Street	903-798-3800
401	Industrial Wastewater Discharge Permit	$50.00	$50.00		Intermittent Discharger	TWU	801 Wood Street	903-798-3800
402	Industrial Wastewater Discharge Permit	$100.00	$100.00		Transported Discharger	TWU	801 Wood Street	903-798-3800
403	Industrial Wastewater Discharge Permit	$50.00	$50.00		Non-Discharge	TWU	801 Wood Street	903-798-3800
404	Temporary Wastewater Discharge Permit	$50.00	$50.00			TWU	801 Wood Street	903-798-3800
405	Metered Discharge Treatment	$0.05	$0.05	Per Gallon		TWU	801 Wood Street	903-798-3800
406	Liquid Waste Transport Permit	$60.00	$60.00			TWU	801 Wood Street	903-798-3800
407	Liquid Waste Transport Permit Late Fee	$25.00	$25.00	Each Permit		TWU	3616 South State Line Ave	903-798-3870
408	Septic Waste Dumping	$50.00	$50.00	Per 1,000 Gallons	Per Volume of Tank	TWU	801 Wood Street	903-798-3800
409	Delivery of Non-Domestic Waste to POTW Treatment Plant	$0.10	$0.10	Per Gallon		TWU	801 Wood Street	903-798-3800
410	Septic Waste Manifest Books	$15.00	$15.00	Each		TWU	801 Wood Street	903-798-3800
411	Liquid Waste Transporter Manifest Late Fee	$25.00	$25.00	Each Occurrence		TWU	3616 South State Line Ave	903-798-3870
412	Non-Residential Backflow Prevention Assembly Device	$50.00	$50.00	Per Year		TWU	801 Wood Street	903-798-3800
413	Backflow Testing Fee	$135.00	$135.00	Each		TWU	3616 South State Line Ave	903-798-3870
414	Backflow Tester Registration Fee	$25.00	$25.00	Per Tester	Annual Fee	TWU	3616 South State Line Ave	903-798-3870
415	Fire Hydrant Flow Testing	$100.00	$100.00	Per Test		TWU	801 Wood Street	903-798-3829
416	Smoke Testing Sewer Mains	$100.00	$100.00	Per Test	(2 Person Crew, 2 hours)	TWU	3616 South State Line Ave	903-798-3870
417	CCTV Sewer Mains	$250.00	$250.00	Each	(3 Person Crew, 3 hours)	TWU	801 Wood Street	903-798-3829
418	Commercial Customer Service Inspection	$15.00	$15.00	Each		TWU	3616 South State Line Ave	903-798-3870
419	Environmental Services Enforcement Fee	Cost plus 10%	Cost plus 10%	Per Action		TWU	3616 South State Line Ave	903-798-3870

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

FY 24 Master Fee List

Proposed 8/14/23

* Indicates that Authorizing Ordinances have not been enacted - Therefore, these fees will not be assessed prior to adoption of the appropriate ordinance(s)

Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
420	Backflow Assembly Text Booklet	$7.00	$7.00	Each		TWU	801 Wood Street	903-798-3800
421	Water Infrastructure Fee - Residential	$1.50	$1.50	Monthly		TWU	801 Wood Street	903-798-3800
422	Waste Water Infrastructure Fee - Residential	$1.50	$1.50	Monthly		TWU	801 Wood Street	903-798-3800
423	Water Infrastructure Fee - Commercial	$3.75	$3.75	Monthly		TWU	801 Wood Street	903-798-3800
424	Waste Water Infrastructure Fee - Commercial	$3.75	$3.75	Monthly		TWU	801 Wood Street	903-798-3800
425	TX Regional Water Plant Fee	$3.00	$3.00	Per 1,000 Gallons	All metered usage over zero	TWU	801 Wood Street	903-798-3800
426	Sales: Screened Compost	$20.00	$20.00	Per Cubic Yard		TWU	4000 South State Line Ave	903-798-3860
427	Sales: Screened Compost	$4.00	$4.00	Per bag (1-Cubic Foot)		TWU	4000 South State Line Ave	903-798-3860
428	Sales: Unscreened Compost	$10.00	$10.00	Per Cubic Yard		TWU	4000 South State Line Ave	903-798-3860
429	Sales: Wood Chips	$16.00	$16.00	Per Cubic Yard		TWU	4000 South State Line Ave	903-798-3860
430	Sales: Wood Chips	$2.00	$2.00	Per Bag (2-Cubic Foot)		TWU	4000 South State Line Ave	903-798-3860
431	Sales: Leaf Mulch	$20.00	$20.00	Per Cubic Yard		TWU	4000 South State Line Ave	903-798-3860
432	Residential Water Service Charge (Monthly)	$8.38	$8.38	Per Meter		TWU	801 Wood Street	903-798-3800
433	Residential Water Volume Rate Tier 1	$1.80	$1.80	Per 1,000 Gallons	Over zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
434	Residential Water Volume Rate Tier 2	$2.06	$2.06	Per 1,000 Gallons	Over 2,000 to 5,000 gallons	TWU	801 Wood Street	903-798-3800
435	Residential Water Volume Rate Tier 3	$3.34	$3.34	Per 1,000 Gallons	Over 5,000 to 7,000 gallons	TWU	801 Wood Street	903-798-3800
436	Residential Water Volume Rate Tier 4	$3.86	$3.86	Per 1,000 Gallons	Over 7,000 to 10,000 gallons	TWU	801 Wood Street	903-798-3800
437	Residential Water Volume Rate Tier 5	$4.11	$4.11	Per 1,000 Gallons	Over 10,000 gallons	TWU	801 Wood Street	903-798-3800
438	Commercial Water Service Charge 1 (Monthly)	$9.54	$9.54	Per Meter	5/8" Meter	TWU	801 Wood Street	903-798-3800
439	Commercial Water Service Charge 2 (Monthly)	$9.54	$9.54	Per Meter	3/4" Meter	TWU	801 Wood Street	903-798-3800
440	Commercial Water Service Charge 3 (Monthly)	$10.91	$10.91	Per Meter	1" Meter	TWU	801 Wood Street	903-798-3800
441	Commercial Water Service Charge 4 (Monthly)	$12.26	$12.26	Per Meter	1.5" Meter	TWU	801 Wood Street	903-798-3800
442	Commercial Water Service Charge 5 (Monthly)	$13.61	$13.61	Per Meter	2" Meter	TWU	801 Wood Street	903-798-3800
443	Commercial Water Service Charge 6 (Monthly)	$27.24	$27.24	Per Meter	3" Meter	TWU	801 Wood Street	903-798-3800
444	Commercial Water Service Charge 7 (Monthly)	$40.86	$40.86	Per Meter	4" Meter	TWU	801 Wood Street	903-798-3800
445	Commercial Water Service Charge 8 (Monthly)	$68.11	$68.11	Per Meter	6" Meter	TWU	801 Wood Street	903-798-3800
446	Commercial Water Service Charge 9 (Monthly)	$68.11	$68.11	Per Meter	8" Meter	TWU	801 Wood Street	903-798-3800
447	Commercial Water Volume Rate Tier 1	$3.34	$3.34	Per 1,000 Gallons	Over zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
448	Commercial Water Volume Rate Tier 2	$3.34	$3.34	Per 1,000 Gallons	Over 2,000 to 5,000 gallons	TWU	801 Wood Street	903-798-3800
449	Commercial Water Volume Rate Tier 3	$3.34	$3.34	Per 1,000 Gallons	Over 5,000 to 7,000 gallons	TWU	801 Wood Street	903-798-3800
450	Commercial Water Volume Rate Tier 4	$3.34	$3.34	Per 1,000 Gallons	Over 7,000 to 10,000 gallons	TWU	801 Wood Street	903-798-3800
451	Commercial Water Volume Rate Tier 5	$3.34	$3.34	Per 1,000 Gallons	Over 10,000 gallons	TWU	801 Wood Street	903-798-3800
452	Industrial Water Rates and Service Charges	$0.00	$0.00	Annual	Negotiated Water Budgets	TWU	801 Wood Street	903-798-3800
453	Residential Water Service Charge (Monthly) [outside city limits]	$12.57	$12.57	Per Meter		TWU	801 Wood Street	903-798-3800
454	Residential Water Volume Rate Tier 1 [outside city limits]	$2.70	$2.70	Per 1,000 Gallons	Over zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
455	Residential Water Volume Rate Tier 2 [outside city limits]	$3.08	$3.08	Per 1,000 Gallons	Over 2,000 to 5,000 gallons	TWU	801 Wood Street	903-798-3800
456	Residential Water Volume Rate Tier 3 [outside city limits]	$5.02	$5.02	Per 1,000 Gallons	Over 5,000 to 7,000 gallons	TWU	801 Wood Street	903-798-3800
457	Residential Water Volume Rate Tier 4 [outside city limits]	$5.79	$5.79	Per 1,000 Gallons	Over 7,000 to 10,000 gallons	TWU	801 Wood Street	903-798-3800
458	Residential Water Volume Rate Tier 5 [outside city limits]	$6.17	$6.17	Per 1,000 Gallons	Over 10,000 gallons	TWU	801 Wood Street	903-798-3800
459	Commercial Water Service Charge 1 (Monthly) [outside city limits]	$14.31	$14.31	Per Meter	5/8" Meter	TWU	801 Wood Street	903-798-3800
460	Commercial Water Service Charge 2 (Monthly) [outside city limits]	$14.31	$14.31	Per Meter	3/4" Meter	TWU	801 Wood Street	903-798-3800
461	Commercial Water Service Charge 3 (Monthly) [outside city limits]	$16.37	$16.37	Per Meter	1" Meter	TWU	801 Wood Street	903-798-3800
462	Commercial Water Service Charge 4 (Monthly) [outside city limits]	$18.40	$18.40	Per Meter	1.5" Meter	TWU	801 Wood Street	903-798-3800
463	Commercial Water Service Charge 5 (Monthly) [outside city limits]	$20.42	$20.42	Per Meter	2" Meter	TWU	801 Wood Street	903-798-3800

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

FY 24 Master Fee List

Proposed 8/14/23

* Indicates that Authorizing Ordinances have not been enacted - Therefore, these fees will not be assessed prior to adoption of the appropriate ordinance(s)

Building Permit Fees to be Based on the FY Schedule of Fees in which the construction work is scheduled to begin.

Item Number	SERVICE/PERMIT	FY 23 RATE	FY 24 RATE	PER UNIT	OTHER INFORMATION	OFFICE	LOCATION	TELEPHONE
464	Commercial Water Service Charge 6 (Monthly) [outside city limits]	$40.86	$40.86	Per Meter	3" Meter	TWU	801 Wood Street	903-798-3800
465	Commercial Water Service Charge 7 (Monthly) [outside city limits]	$61.30	$61.30	Per Meter	4" Meter	TWU	801 Wood Street	903-798-3800
466	Commercial Water Service Charge 8 (Monthly) [outside city limits]	$102.16	$102.16	Per Meter	6" Meter	TWU	801 Wood Street	903-798-3800
467	Commercial Water Service Charge 9 (Monthly) [outside city limits]	$102.16	$102.16	Per Meter	8" Meter	TWU	801 Wood Street	903-798-3800
468	Commercial Water Volume Rate Tier 1 [outside city limits]	$5.02	$5.02	Per 1,000 Gallons	Over zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
469	Commercial Water Volume Rate Tier 2 [outside city limits]	$5.02	$5.02	Per 1,000 Gallons	Over 2,000 to 5,000 gallons	TWU	801 Wood Street	903-798-3800
470	Commercial Water Volume Rate Tier 3 [outside city limits]	$5.02	$5.02	Per 1,000 Gallons	Over 5,000 to 7,000 gallons	TWU	801 Wood Street	903-798-3800
471	Commercial Water Volume Rate Tier 4 [outside city limits]	$5.02	$5.02	Per 1,000 Gallons	Over 7,000 to 10,000 gallons	TWU	801 Wood Street	903-798-3800
472	Commercial Water Volume Rate Tier 5 [outside city limits]	$5.02	$5.02	Per 1,000 Gallons	Over 10,000 gallons	TWU	801 Wood Street	903-798-3800
473	Residential Sewer Minimum Charge (Monthly)	$10.81	$10.81	Per Meter	Zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
474	Residential Sewer Volume Rate	$3.88	$3.88	Per 1,000 Gallons	Over 2,000 to 15,000 gallons	TWU	801 Wood Street	903-798-3800
475	Residential Unmetered Sewer (Monthly) (from water supplied by sources other than TWU)	$27.47	$27.47	Per Sewer Connection	Flat Fee	TWU	801 Wood Street	903-798-3800
476	Commercial Sewer Minimum Charge (Monthly)	$10.81	$10.81	Per Meter	Zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
477	Commercial Sewer Volume Rate	$4.53	$4.53	Per 1,000 Gallons	Over 2,000 gallons	TWU	801 Wood Street	903-798-3800
478	Residential Sewer Minimum Charge (Monthly) [outside city limits]	$16.22	$16.22	Per Meter	Zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
479	Residential Sewer Volume Rate [outside city limits]	$5.81	$5.81	Per 1,000 Gallons	Over 2,000 to 15,000 gallons	TWU	801 Wood Street	903-798-3800
480	Residential Unmetered Sewer Charge (Monthly) (from water supplied by sources other than TWU) [outside city limits]	$41.20	$41.20	Per Sewer Connection	Flat Fee	TWU	801 Wood Street	903-798-3800
481	Commercial Sewer Minimum Charge (Monthly) [outside city limits]	$16.22	$16.22	Per Meter	Zero to 2,000 gallons	TWU	801 Wood Street	903-798-3800
482	Commercial Sewer Volume Rate [outside city limits]	$6.80	$6.80	Per 1,000 Gallons	Over 2,000 gallons	TWU	801 Wood Street	903-798-3800
483	CPI adjustment to water and sewer rates to include all minimum charges, volume charges, unmetered sewer rates and wholesale rates	9.10%	4.00%		CPI adjustment to all rates effective on first day of January each year per Ord. 290-01 and Code of Ordinances 29-27.2	TWU	801 Wood Street	903-798-3800
484	Emergency Sample Test Fee	$150.00	$150.00		After Hours Fee $150 plus $30 per sample	TWU	2700 New Boston Rd	903-798-3850

Attachment: 2023-099 ATTH 01 FY24 Master Fee List [Revision 2] (4053 : 2023-099 RES Approving Master

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☐ Promote an Environmentally Sensitive & Livable Community ☐ Provide a Safe Community ☑ Deliver Quality Services ☐ Foster a Healthy Community
Run the Operations	☐ Enhance Community Preparedness & Responsiveness ☐ Maximize Partnership Opportunities ☑ Provide Courteous & Responsive Customer Service ☐ Model a Positive City Image ☑ Deliver Efficient Services ☐ Cultivate Community Involvement & Access
Manage the Resources	☑ Maintain Fiscal Strength ☑ Maximize Utilization & Resources ☐ Invest in Infrastructure & Transportation
Develop Personnel	☐ Develop a Skilled & Diverse Workforce ☐ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☐	Newspaper Notice (Required by Statute)	☑	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-099 Goals & Perspectives (4053 : 2023-099 RES Approving Master Fee List for Fiscal Year 2024)

City of Texarkana, Texas

Version:

Briefing Sheet

Update Date: 7/12/2023 3:16 PM

Lead Department: Finance Department **Action Officer:** Kristin Peeples,

Subject: Ordinance No. 2023-100 ratifying the recently adopted budget that contains a property tax rate that raises more total property taxes than the previous year. [Note: As of the posting date of this agenda, the referenced property tax proposed for the Fiscal Year 2023-24 budget is a tax rate of $0.6500 per $100 of assessed valuation — the same tax rate adopted for Fiscal Year 2022-23.]

Briefing: 8/14/2023 **Public Hearing:** 9/11/2023 **Council Vote:** 9/11/2023

Item Schedule

Updates/History of Briefing:

Not Applicable

Executive Summary and Background Information:

Local Government Code Section 102.007 requires, in a year when the adopted budget raises more property tax revenue than in the previous year, that the City Council ratify the adopted budget in a record vote that is considered separately from the vote to adopt the budget and the vote to adopt the tax rate.

Potential Options:

- Approve
- Deny

Fiscal Implications:

No specific fiscal implications. This is a statutory requirement.

Staff Recommendation:

Staff recommends approval.

Advisory Board/Committee Review:

None

Board/Committee Recommendation:

Not Applicable

Advisory Board/Committee Meeting Date and Minutes:

Not Applicable

Attachments

a. 2023-100 ORD Ratifying Budget and Tax Rate FY 2024 (DOC)
b. 2023-100 Goals & Perspectives (DOCX)

Staff Coordination

Finance Department	Kristin Peeples	Department Head Review	Completed	07/12/2023 11:46 AM
Finance Department	Kristin Peeples	Finance Review	Completed	07/12/2023 11:46 AM
City Manager	David Orr	City Manager Review	Completed	07/13/2023 5:03 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

ORDINANCE NO. 2023-100

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, RATIFYING THE RECENTLY ADOPTED BUDGET THAT CONTAINS A PROPERTY TAX RATE THAT RAISES MORE TOTAL PROPERTY TAXES THAN THE PREVIOUS YEAR; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Texarkana, Texas, has adopted its budget for the fiscal year 2023-2024; and

WHEREAS, the budget, as adopted, raises more revenue from property taxes than was raised from property taxes in the previous year; and

WHEREAS, Local Government Code Section 102.007 requires the City to ratify the budget by a separate vote.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: That in compliance with the requirements of Local Government Code Section 102.007(c), the City Council of the City of Texarkana, Texas, does hereby ratify the property tax increase reflected in the City's Budget for the fiscal year 2023-2024, which will require raising more revenue from property taxes than in the City's Budget for the fiscal year 2022-2023.

SECTION 2: That this Ordinance shall reflect the record vote of the City Council, with motion made by _____, seconded by_____, to approve this resolution having received _____ ayes and _____ nays and _____ abstaining, the ordinance shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **11th day of September, 2023**.

ATTEST:

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

Attachment: 2023-100 ORD Ratifying Budget and Tax Rate FY 2024 (4054 : 2023-100 ORD Ratifying Budget and Tax Rate for Fiscal Year 2024)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☑ Promote an Environmentally Sensitive & Livable Community ☑ Provide a Safe Community ☑ Deliver Quality Services ☑ Foster a Healthy Community
Run the Operations	☑ Enhance Community Preparedness & Responsiveness ☑ Maximize Partnership Opportunities ☑ Provide Courteous & Responsive Customer Service ☑ Model a Positive City Image ☑ Deliver Efficient Services ☑ Cultivate Community Involvement & Access
Manage the Resources	☑ Maintain Fiscal Strength ☑ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☑ Develop a Skilled & Diverse Workforce ☑ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	No Additional

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☐	Newspaper Notice (Required by Statute)	☑	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-100 Goals & Perspectives (4054 : 2023-100 ORD Ratifying Budget and Tax Rate for Fiscal Year 2024)

City of Texarkana, Texas

Version:

Briefing Sheet

Update Date: 8/10/2023 12:26 PM

Lead Department: Finance Department **Action Officer:** Kristin Peeples,

Subject: Ordinance No. 2023-102 amending the budget estimate of the revenues and expenditures for the fiscal year ending September 30, 2023, and adopting the budget and appropriating resources for the fiscal year beginning October 1, 2023, and ending September 30, 2024.

Briefing: 8/14/2023 **Public Hearing:** 8/28/2023 **Council Vote:** 9/11/2023

Item Schedule

Updates/History of Briefing:

Not Applicable

Executive Summary and Background Information:

The proposed budget for the fiscal year ending September 30, 2024 includes the following:

- 101 General Fund revenue proposed of $42,304,471, an increase of $1,965,818 from revenue proposed in FY 22.
    - Maintain property tax rate of $0.65
    - Increase in overall property valuation of $332,929,488 and revenue of $2,164,042 (10.64%) based on certified values received in July:
        - Texarkana City
            - $300,557,885 increased valuation
            - $1,953,627 increased gross revenue
        - T1
            - $30,580,687 increased valuation
            - $198,774 increased gross revenue
        - T2
            - $1,790,916 increased valuation
            - $11,641 increased gross revenue
        - Net revenue increase after allowances for frozen taxes and delinquent collections is estimated at $1,870,040
            - Allocated to General Fund = $113,311
            - Allocated to Interest & Sinking = $1,552,272
            - Allocated to TIRZ 1 = $193,327
            - Allocated to TIRZ 2 = $11,130
        - The property tax collection rate is budgeted at 98% which is consistent with prior years.
    - Revised sales tax revenue for FY 2023 is budgeted at the prior fiscal year collection amount plus 5% growth based on the current year to date collections. Sales tax revenue for FY 2024 is projected to increase by 2.0% or $439,700 from the FY 2023 revised estimates.

- 101 General Fund expenditures proposed of $42,135,018, a decrease of $9,443,216 from expenditures proposed in FY 23. This decline is due to several large one-time expenditures budgeted to be paid from existing fund balance in FY 23 compared to FY 24.
    - All departments are budgeted to maintain current levels of service.
    - Personnel costs:
        - Personnel is budgeted at full employment
        - Non-Civil Service Personnel
            - 3% increase to base salary
            - Estimated cost of $375,000 annually
        - Fire Department Personnel
            - Currently engaged in Collective Bargaining
        - Police Department
            - 6-8% increase to base salary and additional incentive pay
            - Estimated cost of $555,000 annually partially offset by departmental reorganization
        - TWU
            - 3% increase to base salary
            - Estimated cost of $275,000 annually

    - Annual allocations:
        - Capital & Equipment
            - Major street maintenance - $900,000
            - Fleet operations - $1,300,000
            - Fleet capital replacement - $1,200,000
            - Building maintenance - $252,000
            - Public safety equipment (non-fleet expenditures) - $172,000
            - Technology - $520,000
        - Neighborhood & Community
            - Demolition of substandard properties – $100,000
            - Neighborhood revitalization - $100,000
            - Downtown enhancement - $125,000
        - Partnerships
            - Operation of Bi-State building and jail - $2,315,000
            - Public library - $600,000
            - T-Line bus system - $186,425
            - Airport (non-capital) - $745,924
            - Health Department - $100,000

    - One time use of fund balance FY 2023 revised and FY 2024 proposed (projects not completed in FY 2023 will roll into FY 2024):
        - $731,000 – Fire Department pumper truck
        - $2,512,576 – Water Department dead end looping and capital projects
        - $45,000 – Police Department gear and equipment
        - $1,000,000 – Building improvements for Fire Stations
        - $225,000 – Building improvements for City Hall and Alaska Printing building
        - $72,000 – Fire Department gear extractors
        - $450,000 – Animal services building
        - $50,000 – Bringle Lake wilderness trail

- $200,000 – Bringle Lake mountain bike system
- $40,000 – Master planning
- $52,000 – Storm sirens
- $1,832,308 – Airport runway project
- $2,000,000 – Drainage improvements for College Drive and Potomac
- $1,528,947 – Grant matching funds
- $800,067 – Non-operating transfers

- Proposed issuance of certificates of obligation in an amount not to exceed $18.7 million with an estimated annual debt service payment of $1.09 million
- Proposed issuance of revenue bond in an amount not to exceed $20 million with an estimated annual debt service payment of $1.5 million for water and sewer capital projects.
- Estimated days of expenditures in General Fund Balance at the end of FY 2024 is approximately 158 days.

Potential Options:

- Adopt budget as presented
- Adopt budget with requested changes

Fiscal Implications:

To provide proper documentation and approval of authorized expenditures for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

Staff Recommendation:

Staff recommends approval

Advisory Board/Committee Review:

Budget Advisory Committee

Board/Committee Recommendation:

Not Applicable

Advisory Board/Committee Meeting Date and Minutes:

Staff met with the Budget Advisory Committee on the following dates:

May 3, 2023

May 10, 2023

May 23, 2023

Attachments

a. 2023-102 ORD Adopting FY 24 Budget (DOC)
b. 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (PDF)
c. 2023-102 ATTH 02 Notice of Public Hearing on Proposed Budget FY 2024 (DOCX)
d. 2023-102 Goals & Perspectives (DOCX)

City of Texarkana, Texas

Staff Coordination

Finance Department	Kristin Peeples 08/10/2023 12:26 PM	Department Head Review	Completed	
Finance Department	Kristin Peeples	Finance Review	Completed	08/10/2023 12:26 PM
City Manager	David Orr	City Manager Review	Completed	08/10/2023 12:29 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

ORDINANCE NO. 2023-102

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, AMENDING THE BUDGET ESTIMATE OF THE REVENUES AND EXPENDITURES FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2023, AND ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; APPROVING FLEET CAPITAL REPLACEMENT PURCHASES AND AUTHORIZING THE CITY MANAGER TO MAKE CERTAIN PURCHASES AUTHORIZED BY LAW; APPROVING CAPITAL IMPROVEMENT PLAN PROJECTS AND AUTHORIZING THE CITY MANAGER TO INCORPORATE PROJECTS INTO EXECUTION OF THE ANNUAL OPERATING BUDGET AS FUNDING IS AVAILABLE; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH TO THE EXTENT OF SUCH CONFLICT; CONTAINING A SEVERABILITY CLAUSE; CONTAINING A SUPERSEDING CLAUSE; PROVIDING FOR PUBLICATION; AND ESTABLISHING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: That the budget estimate of the revenues and expenditures of the City of Texarkana, Texas, as prepared by the City Manager and appropriated by the City Council for the fiscal year beginning October 1, 2023, and ending September 30, 2024, be and is hereby adopted and approved as the budget for such fiscal year.

SECTION 2: That a copy of said final adopted budget shall be filed with the City Secretary, the Texarkana Public Library, and published on the City's website.

SECTION 3: Appropriations:

Fund No.	Fund Name	Anticipated Revenue	Authorized Expenditures	Appropriated Fund Balance
101	General Fund	42,304,471	42,135,018	-
102	Narcotics Division Operations Fund	55,500	75,000	19,500
103	Personnel Policy Fund	840,000	824,107	-
104	Workers Compensation Fund	438,500	435,000	-
107	Court Security Fund	33,000	32,889	-
108	Public Safety Equipment Fund	176,500	176,500	-
109	Real Estate Sales and Acquisition Fund	-	26,503	26,503

Attachment: 2023-102 ORD Adopting FY 24 Budget (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

110	**Central Records & Communications Fund**	2,911,795	2,911,795	-
114	**Court Technology Fund**	20,000	28,116	8,116
115	**City Technology Fund**	540,407	592,600	52,193
116	**TIRZ #1 Fund**	1,700,436	2,505,307	804,871
117	**Donation Fund**	51,000	112,639	61,639
118	**TIRZ #2 Fund**	43,736	48,612	4,876
120	**Major Street Maintenance Fund**	925,000	925,000	-
121	**Fire Department Training Fund**	500	65,947	
199	**Homeland Security Grant Fund**	28,000	28,000	-
200	**Perot Enhancement**	28,500	50,000	21,500
204	**Community Development Block Grant Fund**	351,342	361,614	10,272
207	**EPA Revolving Loan Grant Fund**	592,862	592,862	-
211	**Perot Theatre Fund**	365,000	357,199	-
212	**Hotel Occupancy Tax Fund**	1,922,500	1,887,881	-
213	**Perot Theatre Building Maintenance Fund**	64,000	100,000	36,000
214	**COC Homeless Assistance Grant Fund**	257,707	257,707	-
215	**Housing Fund**	800	-	-
216	**Police Training Fund**	5,250	5,250	-
217	**Law Enforcement Block Grant Fund**	25,000	25,000	-
218	**CDBG 108 Loan Fund**	29,709	-	-
219	**Law Enforcement Program Fund**	12,875	16,500	3,625
220	**Metropolitan Planning Organization Fund**	487,977	487,977	-
222	**TIFMAS Fund**	400,000	553,512	153,512
223	**Economic Development Fund**	415,389	855,761	440,372
228	**Building Maintenance Fund**	261,250	261,250	-
229	**Public Safety Radio Fund**	108,785	127,280	18,495

Attachment: 2023-102 ORD Adopting FY 24 Budget (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

233	NRDA Fund	8,737,281	8,737,281	-
235	Farmer's Market Fund	60,529	70,779	10,250
240	TCA Grant Fund	50,000	48,208	-
243	TACF Grant RLF Fund		1,500	1,500
245	EPA RLF BIL Fund	1,000,000	1,000,000	
246	Union Station Fund	200,000		
301	Debt Service Fund	8,111,161	7,467,896	-
423	2017 Bond Fund	30,000	1,067,871	1,037,871
424	2019 TIRZ Bond Fund	15,000	884,195	869,195
425	2022 Bond Fund	345,000	13,204,449	
501	Health Department Fund	1,514,082	1,427,772	-
502	Public Library Fund	825,691	825,691	-
602	Police Department Youth Outreach Program Fund	50,000	50,000	-
605	Federal Asset Forfeiture Fund	12,100	30,000	17,900
702	Employee Health Claim Fund	8,272,247	7,847,759	-
703	Fleet Services Fund	1,454,066	1,454,066	-
704	Fleet Capital Replacement Fund	1,300,000	1,612,003	312,003
810	Member Cities Water Revenue Fund	1,221,183	1,221,183	-
TWU	Texas Revenue Fund	30,828,769	31,763,062	934,293
TWU	GP Revenue Fund	2,170,775	2,170,775	-
TWU	2020 Refunding Bond Fund			-
TWU	2013 Bond Construction Fund	167,778	162,882	-
TWU	Millwood Depreciation Fund	515,390	428,066	-
TWU	North Texarkana WWTP Depreciation Fund	29,250	38,610	9,360
TWU	Equipment Fund	549,786	612,203	62,417
TWU	Technology Fund	1,018,915	1,465,968	447,053

Attachment: 2023-102 ORD Adopting FY 24 Budget (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

TWU	**South Regional WWTP Depreciation Fund**	303,675	361,912	58,237
TWU	**Compost Fund**	111,430	150,104	38,674
TWU	**Personnel Policy Fund**	136,839	119,299	-
TWU	**TX Capital Improvement Fund**	3,955,070	4,206,183	251,113
TWU	**TX Infrastructure Fund**	692,699	800,000	107,301
TWU	**Wright Patman Corps of Engineers Cost Fund**	2,064,876	-	-
TWU	**Lake Texarkana Capital Improvement Fund**	681,850	782,000	100,150
TWU	**Waggoner Creek WWTP Capital Impr. Fund**	228,449	200,000	-
	Total Appropriations	**132,051,682**	**147,074,543**	**5,918,791**

SECTION 4: The funding and purchases for the 2023-2024 fiscal year Fleet Capital Replacement Schedule are hereby approved. Pursuant to article III, section 4, subsection (j) of the City Charter of the City of Texarkana, Texas, the powers and duties of the City Manager shall include taking any and all action within total budgeted parameters to implement the Council-approved Fleet Capital Replacement Schedule; and notwithstanding any ordinance, resolution, or administrative policy, this ordinance shall be construed as a delegation of authority to the City Manager or designee to exercise discretion to expend public funds expressly designated, approved, and appropriated in this budget for Fleet Capital Replacement purchases and to sign and execute any documentation necessary for such purchases without securing any additional approvals from the City Council, provided such purchases are made in compliance with Texas competitive purchasing laws and are within total budgeted parameters of the Fleet Capital Replacement Schedule.

SECTION 5: Operating funds encumbered on the financial records as of September 30, 2023, are hereby re-appropriated to Fiscal Year 2024.

SECTION 6: The ongoing Capital Improvement Plan (CIP) is hereby approved and the City Manager or his designee is authorized and directed to incorporate the projects into the execution of the annual operating budget as funding is available, in all aspects of capital project execution, including the appropriate debt funding procedures as may be required by state law.

SECTION 7: It is further provided that in case a section, clause, sentence or part of this Ordinance shall be deemed or adjudged by a Court of competent jurisdiction to be invalid, then such invalidity shall not affect, impair or invalidate the remainder of this Ordinance.

SECTION 8: All ordinances or parts of ordinances in conflict herewith are specifically repealed to the extent of such conflict.

SECTION 9: This Ordinance supersedes and controls over all resolutions, parts of resolutions, or policies in conflict herewith to the extent of such conflict.

Attachment: 2023-102 ORD Adopting FY 24 Budget (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

SECTION 10: This Ordinance shall be in full force and effect from and after its passage and approval, and after the adoption of this budget or budget amendment, budget officer shall provide for the filing of a true copy of the approved budget or amendment in the Office of the City Secretary.

PASSED AND APPROVED in Regular Council Session on this the **11th day of September, 2023**.

ATTEST:

_____	_____
JENNIFER EVANS, CITY SECRETARY	BOB BRUGGEMAN, MAYOR

Attachment: 2023-102 ORD Adopting FY 24 Budget (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

2023-2024 ANNUAL BUDGET

For the fiscal year beginning October 1, 2023



Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

City of Texarkana, Texas

David Orr, PhD, City Manager
Kristin Peeples, CPA, Chief Financial Officer
220 Texas Boulevard
Texarkana, Texas 75501
(903) 798-3900



TEXARKANA, TEXAS CITY COUNCIL



Mayor Bob Bruggeman



Jean Matlock, Ward 1



Mary Hart, Ward 2



Betty Williams, Ward 3



Christie Page, Ward 4



Libby White, Ward 5



Jay Davis, Ward 6

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

City of Texarkana, Texas Annual Budget

Fiscal Year Ending September 30, 2024

In accordance with the passage of S.B. No. 656, Local Government Code, Sec. 102.007, was amended to require that an adopted municipal budget must contain a cover page that includes the following information:

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,930,106 which is a 9.82% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $177,720.

The members of the governing body voted on the budget as follows:

For:

Against:

Present and Not Voting:

Absent:

Property Tax Rate Comparison	**2022-2023**	**2022-2023**
Property Tax Rate	$0.650000/100	$0.650000/100
No New Revenue Tax Rate	$0.585070/100	$0.591752/100
No New Revenue M&O Tax Rate	$0.472507/100	$0.419384/100
Voter Approval Tax Rate	$0.650108/100	$0.650116/100
Debt Rate	$0.182189/100	$0.217341/100

The total amount of municipal debt obligation is:

Principal	$56,010,000
Interest	$14,326,688
Total	$70,336,688

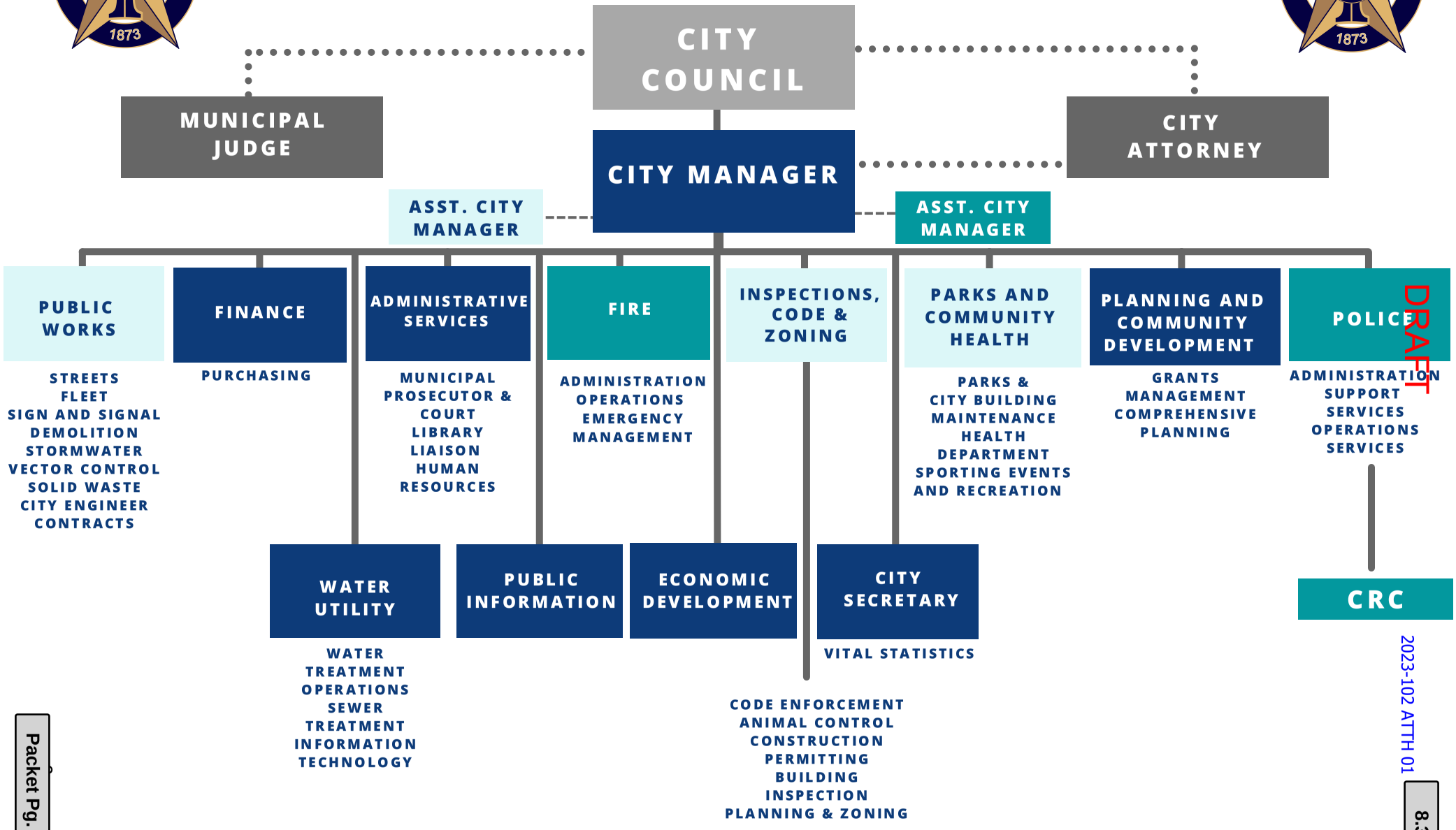
Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

CITY OF TEXARKANA, TEXAS ADMINISTRATION

David Orr, Ph.D., CPM.....City Manager
Chris Black.....Interim Fire Chief
J.W. Bramlett, SHRM-CP..... Director of Administrative Services
Mashell Daniel, P.E., CFM, CPM.....Director of Development Services
Jennifer Evans, TRMC.....City Secretary
Vashil Fernandez..... Director of Planning and Community Development
Dustin Henslee, P.E., CFM, CSI, CPM..... Asst. City Manager/Dir. of Public Works
Sherry Jackson, J.D.....Municipal Court Judge
Kristin Peeples, CPA.....Chief Financial Officer
Robby Robertson, CPRP.....Director of Parks and Recreation
Kevin Schutte, CPM.....Assistant City Manager, Chief of Police
Gary Smith, P.E.....Director of Texarkana Water Utilities
Lisa Thompson, CPM.....Economic Dev./Communications Administrator

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

CITY OF TEXARKANA, TEXAS
ORGANIZATIONAL CHART



DRAFT

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

MISSION, VISION & CORE VALUES

VISION

The vision of the City of Texarkana, Texas is to **be a thriving regional center for education, business and culture which attracts and serves our residents and visitors.**

MISSION

The mission of the City of Texarkana, Texas is to **provide customer focused public services and regional leadership that serves our residents and visitors while offering a safe, vibrant, and welcoming community.**

- TEAMWORK
- INTEGRITY
- ACCOUNTABILITY
- INNOVATION
- LEADERSHIP
- PROFESSIONALISM
- COMMUNICATION
- CHARACTER

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year

CITY OF TEXARKANA, TEXAS DEMOGRAPHICS

The City was incorporated in 1874, and is located on the Texas-Arkansas border in the northeast corner of Texas. It is 28 miles south of Oklahoma, 25 miles north of Louisiana, and occupies a land area of approximately 32 square miles, and approximately 20, 589[1] acres with a current estimated population of 35,895.[2]

There are estimated to be 14,463 households in the City, with an average household size of 2.37 persons.[3] Median household income is estimated at $$49,620, per capita income is $31,036 , and the median age in the City is 38.7 years of age.[3] 46.1% of the population is white, 39.2% is black, 8.6% is Hispanic, with other racial/ethnic groups making up the remaining 6.1%.[4] High school graduation rate is at 90.2%, while 27.8% of the population has a Bachelor's Degree or higher.[5]

The City is strategically located as the halfway point between DFW and Little Rock, with the prospect of three interstate highways intersecting in the area. Texarkana has a favorable climate, plentiful water supplies, and a good mix of manufacturing, agriculture, government, tourism, education, medical, retail and service centers to contribute to a stable economy. Largest taxpayers include a hospital, mall, utility company, apartments and other real estate organizations, a large retailer, and a car dealership. Largest employers in the area are Red River Army Depot, Christus St Michael Health Care, Cooper Tire & Rubber and Texarkana, Texas ISD.

Medical needs for the region are well served by two (2) acute care hospitals, two (2) rehabilitation hospitals, a geriatric psychiatric inpatient facility, several ambulatory surgical centers, and a number of home health organizations, nursing homes, assisted living centers and retirement homes. Educational needs are served by three (3) public school districts, with four (4) others bordering the City, and several private schools in the area. Five (5) institutions of higher education serve the City, with Texas A & M University- Texarkana and Texarkana College located on the Texas side, while the University of Arkansas for Medical Sciences Area Health Education Center, Southern Arkansas Tech, and the University of Arkansas Hope-Texarkana campus reside on the Arkansas side.

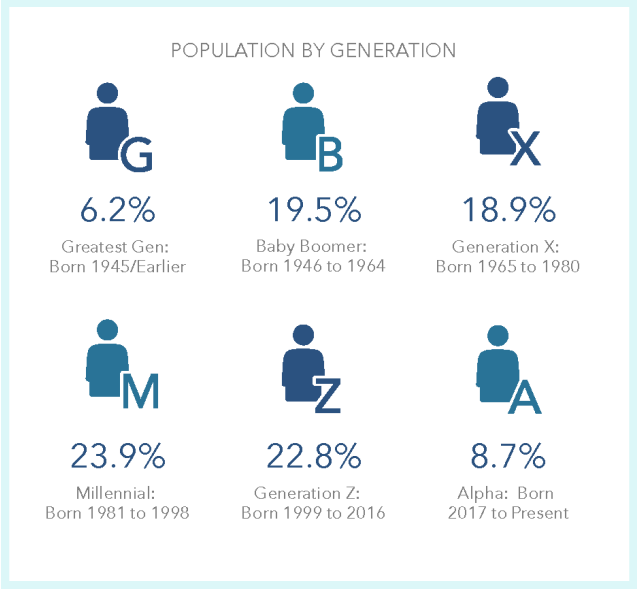
The City is empowered to tax real and personal property located within its boundaries, and it can also extend its boundaries through annexation when the City Council deems appropriate. It has operated under the council-manager form of government since 1960, with policy-making and legislative authority vested in the City Council comprised of the mayor and six members, each serving staggered two year terms. The council's responsibilities include passing ordinances, adopting the budget, appointing committees, and hiring the City Manager, City Attorney, and Municipal Judge. The City Manager carries out the policies and ordinances of the Council, oversees the day-to-day operations of the City, and appoints the heads of each department.

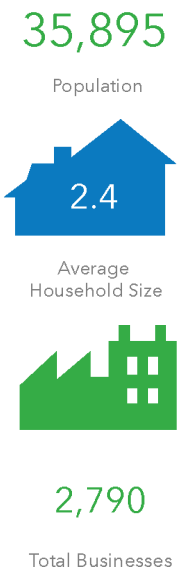
Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

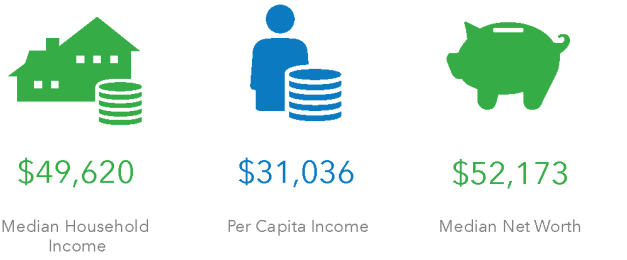
1) Texarkanamaps.com on June 20, 2023 , 2) ArcGIS ESRI Community Analyst ACS Housing Profile on June 20, 2023, 3) ArcGIS ESRI Community Analyst ACS Household Income Profile June 20, 2023, 4) ArcGIS ESRI Community Analyst Demographic and Income Profile June 20, 2023, 5) ArcGIS ESRI Community Analyst Community Profile June 20, 2023

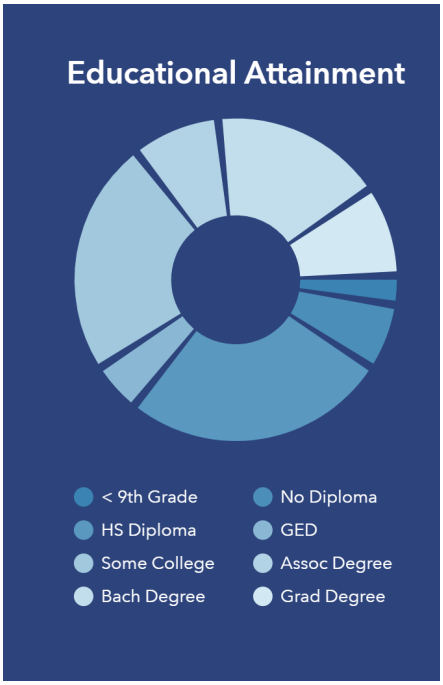
CITY OF TEXARKANA, TEXAS DEMOGRAPHICS (CONT.)

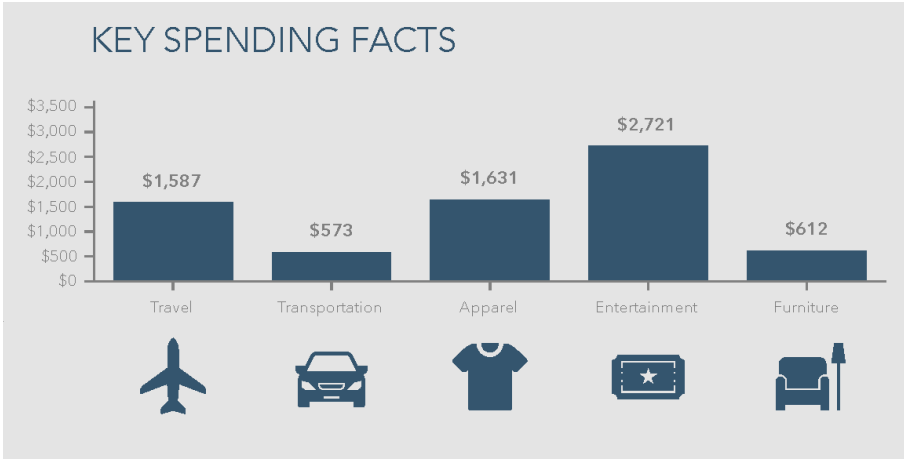
The City provides a full range of services, including police and fire protection, streets and infrastructure, traffic engineering, parks and recreation activities, community development through planning and zoning, tourism, a public library and administrative services. Water and sewer distribution and collection services are provided by the Texarkana, Texas water department, through a joint operation with the City of Texarkana, Arkansas doing business as Texarkana Water Utilities. The City also participates in joint ventures to operate the Texarkana Regional Airport, and the Bi-State Justice Center.

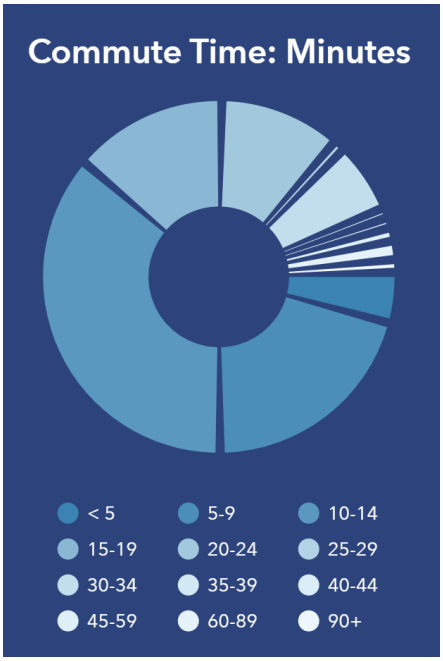












Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Budget Calendar

Fiscal Year 2024

Mon	March 27	6:00 PM	City Council approves budget calendar and establishes citizen led Budget Advisory Committee
March/April			Departmental budget meetings
May/June			Various meetings with Budget Advisory Committee and City Council
Fri	August 11		Budget filed with municipal clerk
Mon	August 14	6:00 PM	First briefing on proposed budget First briefing on proposed tax rate First briefing on ratifying a budget that raises more tax revenue than last year Record vote to publish notice of tax rate increase *(This is only to provide notice to the public and not to adopt the tax rate)*
Wed	August 16		Notice of public hearing on proposed budget
Mon	August 28	6:00 PM	Public hearing on proposed budget *(Law requires action to be taken after the public hearing.* *Recommendation will be to postpone until the September 11th meeting)*
Wed	September 6		Notice of public hearing on proposed tax rate
Mon	September 11	6:00 PM	Public hearing on proposed tax rate Public hearing on ratifying a budget that raises more tax revenue than last year Record vote for adoption of budget Record vote for adoption of tax rate Record vote to ratify budget that raises more tax revenue than last year
Sun	October 1		Fiscal year begins Adopted budget implemented
Fri	December 8		Final budget document posted, distributed and submitted to Government Finance Officers Association (GFOA)

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Fund Structure

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific purposes or objectives. The City's funds are divided into three categories: governmental funds, proprietary funds, and fiduciary funds. All funds are subject to appropriation except the Accounts Payable and Payroll Fund clearing accounts. Funds labeled with a * are considered major funds.

Governmental Funds

General Funds

101 - General Fund *
103 - Personnel Policy Fund *
104 - Worker's Compensation Fund *
105 - Payroll Disbursement Fund *
108 - Public Safety Equipment Fund *
109 - Real Estate Sales and Acquisition Fund*
115 - City Technology Fund *
120 - Major Street Maintenance Fund *
121 - Fire Department Training Fund *
216 - Police Training Fund *
228 - Building Maintenance Fund *
704 - Fleet Capital Replacement Fund *

Special Revenue Funds

107 - Court Security Fund
110 - Central Records & Communications Fund
113 - Conservation Revolving Loan Fund
114 - Court Technology Fund
116 - TIRZ #1 Fund *
117 - Donation Fund
118 - TIRZ #2 Fund
199 - Homeland Security Grant Fund
200 - Perot Enhancement Fund
202 - Emergency Solutions Grant Fund
203 - CDBG Revolving Loan Fund
204 - Community Development Block Grant Fund
207 - EPA Revolving Loan Grant Fund
209 - Home Program Fund
211 - Perot Theatre Fund
212 - Hotel Occupancy Tax Fund
213 - Perot Theatre Building Maintenance Fund
214 - COC Homeless Assistance Grant Fund
215 - Housing Fund
217 - Law Enforcement Block Grant Fund
218 - CDBG 108 Loan Fund
219 - Law Enforcement Program Fund
220 - Metropolitan Planning Organzation Fund
222 - TIFMAS Fund
223 - Economic Development Fund
227 - NEA Grant Fund
229 - Public Safety Radio Fund
232 - Trail Grant Fund
233 - NRDA Grant
235 - Farmer's Market Fund
236 - Emergency Mangement Fund
237 - DOJ - COVID Grant Fund
238 - DEAAG Fund
239 - American Rescue Plan Grant Fund *
240 - TCA Grant Fund
241 - Small Business Admin. Grant
242 - Inclusive Playground at Spring Lake Park
243 - TACF Grant Fund
244 - National Fitness Campaign Fund
245 - EPA RLF BIL Fund
246 - Union Station Fund
501 - Health Department Fund
502 - Public Library Fund
602 - PD Youth Outreach Program Fund
810 - Member Cities Water Revenue Fund

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Governmental Funds

Capital Projects Funds

417 - 2005 Bond Fund
423 - 2017 Bond Fund
424 - 2019 TIRZ Bond Fund
425 - 2022 Bond Fund

Debt Service Fund

301 - Debt Service Fund *

Fiduciary Funds

Agency Funds

102 - Narcotics Division Operations Fund
605 - Federal Asset Forfeiture Fund

Proprietary Funds

Internal Service Funds

702 - Employee Health Claim Fund
703 - Fleet Services Fund

Texarkana Water Utilities

Texas Revenue Fund *
IP Revenue Fund
Texas 2020 Refunding Bond Fund
Texas 2013 Bond Fund
Texas 2013 Bond Construction Fund
Millwood Depreciation Fund
North Texarkana Wastewater Treatment Plant Depreciation Fund
Equipment Fund
Technology Fund
South Regional Wastewater Treatment Plant Depreciation Fund
Compost Fund
Personnel Policy Fund
Texas Capital Improvement Fund
Texas Infrastructure Fund
Write Patman Corps of Engineers Cost Fund
Lake Texarkana Capital Improvement Fund (Member Cities)
Waggoner Creek Wastewater Treatment Capital Improvement Fund

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Funds By Department

General Funds	General Government	Public Safety	Public Works	Building & Code	Parks & Recreation	Planning & Community Development	Non-Operating	Water
101 - General Fund	X	X	X	X	X	X	X	
103 - Personnel Policy Fund	X	X	X	X	X	X		
104 - Worker's Compensation Fund	X							
105 - Payroll Disbursement Fund	X							
108 - Public Safety Equipment Fund		X						
109 - Real Estate Sales and Acquisition Fund	X							
115 - City Technology Fund	X							
120 - Major Street Maintenance Fund			X					
121 - Fire Department Training Fund		X						
216 - Police Training Fund		X						
228 - Building Maintenance Fund					X			
704 - Fleet Capital Replacement Fund			X					

Non-General Funds	General Government	Public Safety	Public Works	Building & Code	Parks & Recreation	Planning & Community Development	Non-Operating	Water
102 - Narcotics Division Operations Fund		X						
107 - Court Security Fund								
110 - Central Records & Communications Fund		X						
113 - Conservation Revolving Loan Fund						X		
114 - Court Technology Fund	X							
116 - TIRZ #1 Fund			X					
117 - Donation Fund						X		
118 - TIRZ # 2 Fund			X					
199 - Homeland Security Grant Fund		X						
200 - Perot Enhancement					X			
202 - Emergency Solutions Grant Fund						X		
203 - CDBG Revolving Loan Fund						X		
204 - Community Development Block Grant Fund						X		
207 - EPA Revolving Loan Grant Fund						X		
209 - Home Program Fund						X		
211 - Perot Theatre Fund					X			
212 - Hotel Occupancy Tax Fund					X			
213 - Perot Theatre Building Maintenance Fund					X			
214 - COC Homeless Assistance Grant Fund						X		
215 - Housing Fund						X		
217 - Law Enforcement Block Grant Fund		X						
218 - CDBG 108 Loan Fund						X		
219 - Law Enforcement Program Fund		X						
220 - Metropolitan Planning Organzation Fund			X					
222 - TIFMAS Fund		X						
223 - Economic Development Fund						X		
227 - NEA Grant Fund						X		

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Non-General Funds	General Government	Public Safety	Public Works	Building & Code	Parks & Recreation	Planning & Community Development	Non-Operating	Water
229 - Public Safety Radio Fund		X						
232 - Trail Grant Fund					X			
233 - NRDA Grant						X		
235 - Farmer's Market Fund					X			
236 - Emergency Mangement		X						
237 - DOJ - COVID Grant Fund		X						
238 - DEAAG Fund						X		
239 - American Rescue Plan Grant		X						
240 - TCA Grant Fund						X		
241 - Small Business Admin. Grant					X	X		
242 - Inclusive Playground at Spring Lake Park					X			
243 - TACF Grant Fund						X		
244 - National Fitness Campaign Fund					X			
301 - Debt Service Fund	X							
417 - 2005 Bond Fund			X					
423 - 2017 Bond Fund			X					
424 - 2019 TIRZ Bond Fund			X					
425 - 2022 Bond Fund			X					
501 - Health Department Fund						X		
502 - Public Library Fund					X			
602 - Police Department Youth Outreach Program Fund		X						
605 - Federal Asset Forfeiture Fund		X						
702 - Employee Health Claim Fund	X							
703 - Fleet Services Fund			X					
810 - Member Cities Water Revenue Fund								X
Texas Revenue Fund								X
IP Revenue Fund								X
Texas 2020 Refunding Bond Fund								X
Texas 2013 Bond Fund								X
Texas 2013 Bond Construction Fund								X
Millwood Depreciation Fund								X
North Texarkana Wastewater Treatment Plant								X
Equipment Fund								X
Technology Fund								X
South Regional Wastewater Treatment Plant Depreciation								X
Compost Fund								X
Personnel Policy Fund								X
Texas Capital Improvement Fund								X
Texas Infrastructure Fund								X
Wright Patman Corps of Engineers Cost Fund								X
Lake Texarkana Capital Improvement Fund (Member								X
Waggoner Creek Wastewater Treatment Capital								X

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Fund Descriptions

101 General Fund

DESCRIPTION:

This fund provides for general operations of the City through funding from property and sales taxes, fees, and other general revenue.

FOCUS:

To provide general City services including administrative oversight, police and fire protection, public works, building and code administration, parks and recreation, planning, and community development.

102 Narcotics Division Operations Fund

DESCRIPTION:

Assets legally seized and judiciously forfeited as gains of illegal and unlawful activities.

FOCUS:

To provide additional funds to assist the police department in accomplishing its missions, goals and objectives.

103 Personnel Policy Fund

DESCRIPTION:

To satisfy certain benefit obligations that are due to employees upon termination.

FOCUS:

The focus of the Personnel Policy Fund is to pay terminated employees benefits based on the City's current policies.

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104 Workers Compensation Fund

DESCRIPTION:

To provide worker's compensation benefits to City employees.

FOCUS:

The focus of the workers' compensation fund is to isolate the revenue and expenditures of workers' compensation. This helps the City to establish workers' compensation rates that are adequate to fund the current cost of the premiums.

105 Payroll Fund

DESCRIPTION:

To provide for the payroll transactions of all City employees.

FOCUS:

The focus of the payroll fund is to isolate the expenditures and liabilities associated with bi-weekly payroll. Separation of these transactions allows for more accurate tracking of batch payroll processing and proper reporting.

107 Court Security Fund

DESCRIPTION:

The Municipal Court is authorized under the Texas Code of Criminal Procedure Article 102.17 to collect a security fee from defendants convicted of a misdemeanor offense as a cost of court.

FOCUS:

The security fee collected by the court is set aside as restricted funds that can be used for the purchase of the following items:

- The purchase or repair of X-ray machines and conveying systems
- Handheld metal detectors
- Identification cards and systems
- Electronic locking and surveillance equipment
- Bailiffs, deputy sheriffs, deputy constables, or contract security personnel
- Signage
- Confiscated weapon inventory and tracking systems
- Locks, chains, alarms, or similar security devices
- The purchase or repair of bullet-proof glass
- Continuing education on security issues for court personnel and security personnel
- Warrant officers and related equipment

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108 Public Safety Equipment Fund

DESCRIPTION:

To provide safety equipment to the City's police and fire departments.

FOCUS:

The focus of the public safety equipment fund is to capture annual funding for the replacement of police and fire safety equipment based on the expected useful life of the equipment.

109 Real Estate Sales & Acquisition Fund

DESCRIPTION:

To provide for the collection of revenue received from the sale of city-owned property and expenditures for the purchase of city-acquired property.

FOCUS:

The focus of the real estate sales and acquisition fund is to capture proceeds received from the sale of city-owned property and expenditures associated with the purchase of city-acquired property.

110 Central Records & Communication Fund

DESCRIPTION:

The City is a participant in a joint venture in the Bi-State Justice Center with the City of Texarkana, Arkansas and Bowie County, Texas to house the law enforcement and criminal justice agencies of each entity. The Intergovernmental Advisory Committee is responsible for the operations of the Center. The annual budget is underwritten by the participating entities based on a formula which uses floor space occupied, number of records processed by the Central Records Center, the number of calls for service handled in the Communications Center, and the number of prisoners in the detention facility for each entity.

FOCUS:

This program encompasses the Bi-State Central Records & Communications Center Department of the Justice Center. The City provides payroll service for the personnel. All payroll expenditures are billed back to Texarkana, Arkansas which by agreement is responsible for the fiscal operation of the Center.

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113 Conservation Revolving Loan Fund

DESCRIPTION:

The Energy Conservation Revolving Loan Fund is an investment source for energy efficiency and conservation projects. It is intended for permanent working capital and fixed asset financing for departments within the City of Texarkana, Texas.

FOCUS:

In 2009, the City of Texarkana, Texas established the fund with an initial amount of $30,000 through the Department of Energy's Energy Efficiency and Conservation Block Grant Program.

The energy fund is run through the City's Finance Department. The fund will be replenished by the difference in energy savings once a building has been retrofitted with energy efficient technology.

Each department is responsible for submitting energy efficiency and conservation projects with timely payback periods.
Eligible projects will include:

- Any project that increases energy efficiency in municipal operations
- Any retrofit project that reduces energy use and costs
- Shows a payback period of less than 2 years

114 Court Technology Fund

DESCRIPTION:

The Municipal Court is authorized under the Texas Code of Criminal Procedure Article 102.0172 to collect a technology fee from defendants convicted of a misdemeanor offense as a cost of court.

FOCUS:

The technology fee collected by the court is set aside as restricted funds that can be used for the purchase of the following items:

- Computer systems
- Computer networks
- Computer hardware
- Computer software
- Imaging systems
- Electronic kiosks
- Electronic ticket writers
- Docket management systems

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115 Technology Fund

DESCRIPTION:

The purpose of this fund is to provide a management tool for the City's growing technology needs. Scheduled replacement of hardware and software assets will allow the City to operate more efficiently in a rapidly changing technological environment.

FOCUS:

Operational technology assets will be consistently monitored and analyzed for effectiveness and replaced as needed.

116 TIRZ #1 Fund

DESCRIPTION:

Tax Increment Reinvestment Zone (TIRZ) #1 was created to help finance the cost of public improvements needed to promote developing or redeveloping a specific geographic area that would otherwise not attract significant private investment "but for" the Zone. Tax Increment Reinvestment Zones are regulated and monitored by the City and Chapter 311 of the Tax Code. State law requires reporting to the Texas Comptroller.

FOCUS:

The TIRZ #1 was created by Ordinance #177-09 on November 23, 2009. The TIRZ board has considered and approved various projects that would improve or develop infrastructure in its geographic area. These projects become part of the financing and project plans. The City Council approves the expenditure of funds and determines the appropriate time for funding the construction of the projects.

That the public improvements scheduled for the Zones include, but are not limited to, the construction of: (i) sidewalks, cross walks and pedestrian crossing systems (ii) storm sewers and drainage ponds, (iii) sanitary sewers, (iv) landscaping, streetscape, fountains, historic building facades, works of art, and benches,(v) plazas, squares, pedestrian malls, trails, and other public spaces, (vi) parking lots and roadways, (vii) utility line relocation and installation, (viii) water system improvements (ix) parks, and outdoor performance spaces, (x) bicycle routes and facilities, (xi) public transportation projects, (xii) signage, and (xiii) other related necessary or convenient public improvements.

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117 Donation Fund

DESCRIPTION:

The donation fund account includes small grant awards and community donations for city assisted initiatives such as the Texarkana Arts & Historic District, Believe in Beverly Campaign and Neighborhood Associations. Depending on the donation, agencies and individual donors may receive an acknowledgement of donation letter and grant expenditure reports are submitted as requested.

118 TIRZ #2 Fund

DESCRIPTION:

Tax Increment Reinvestment Zone (TIRZ) #2 was created to help finance the cost of public improvements needed to promote developing or redeveloping a specific geographic area that would otherwise not attract significant private investment “but for” the Zone. Tax Increment Reinvestment Zones are regulated and monitored by the City and Chapter 311 of the Tax Code. State law requires reporting to the Texas Comptroller.

FOCUS:

The TIRZ #2 was created by Ordinance #177-09 on November 23, 2009. The TIRZ board has considered and approved various projects that would improve or develop infrastructure in its geographic area. These projects become part of the financing and project plans. The City Council approves the expenditure of funds and determines the appropriate time for funding the construction of the projects.

That the public improvements scheduled for the Zones include, but are not limited to, the construction of: (i) sidewalks, cross walks and pedestrian crossing systems (ii) storm sewers and drainage ponds, (iii) sanitary sewers, (iv) landscaping, streetscape, fountains, historic building facades, works of art, and benches,(v) plazas, squares, pedestrian malls, trails, and other public spaces, (vi) parking lots and roadways, (vii) utility line relocation and installation, (viii) water system improvements (ix) parks, and outdoor performance spaces, (x) bicycle routes and facilities, (xi) public transportation projects, (xii) signage, and (xiii) other related necessary or convenient public improvements.

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120 Major Maintenance Fund

DESCRIPTION:

This fund is used to address city-wide street maintenance needs.

FOCUS:

The focus of this fund is to address street maintenance needs as they arise, rather than incurring additional costs by delaying projects until future dates.

121 Fire Department Training Fund

DESCRIPTION:

The Fire Department Training Fund allows for the collection of deployment reimbursement revenue and the allocation of expenditures associated with the education, training, materials, and instruction costs applicable to training specific to the fire department.

FOCUS:

To offer training and education to fire department personnel.

200 Perot Enhancement Fund

DESCRIPTION:

The beautiful restored Perot Theatre, located in downtown Texarkana at 3rd and Main St, has been a landmark since 1924 when it opened as the Saenger Amusement Company's "Gateway to the Southwest" theatre.

Fully restored by the City of Texarkana, TX in 1979-80, the building is listed in the National Register of Historic Places. Texarkana natives, H. Ross Perot and his sister Bette, through the Perot Foundation, contributed much of the restoration costs in memory of his parents, Mr. & Mrs. Gabriel Ross Perot.

In recognition of this contribution, the Texarkana, Texas City Council renamed the building – The Perot Theatre. The theatre annually hosts the Perot Theatre Series, as well as numerous rentals throughout the year. The Perot Theatre is owned by the City of Texarkana, TX and the Texarkana Symphony Orchestra is contracted to program and manage the theatre.

FOCUS:

A two-dollar ($2 USD) charge is placed on all tickets by the Perot Theatre. These funds are used to provide enhancements and amenities for the Perot Theatre.

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202 Emergency Solutions Grant Fund

DESCRIPTION:

The Emergency Solutions Grants program is a competitive grant program designed to provide the services necessary to help persons that are at-risk of homelessness or homeless quickly regain stability in permanent housing. The ESG program is funded by the U.S. Department of Housing and Urban Development (HUD) and is administered by the Texas Department of Housing and Community Affairs (TDHCA) in the State of Texas.

FOCUS:

The ESG program provides funding to:

•Engage homeless individuals and families living on the street;
•Improve the number and quality of emergency shelters for homeless individuals and families;
•Help operate these shelters;
•Provide essential services to shelter residents;
•Rapidly re-house homeless individuals and families; and
•Prevent families and individuals from becoming homeless.

203 CDBG Revolving Loan Fund

DESCRIPTION:

Revolving Loan Program funded through Community Development Block Grant funding from HUD.

FOCUS:

The Community Development Block Grant Revolving Loan Fund Program enables the City to make loans to developers or small business owners to redevelop buildings in revitalization areas of the City. Improvements will benefit low and moderate-income individuals through jobs or housing opportunities. Loans can be used for façade improvements to businesses.

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204 Community Development Block Grant Fund

DESCRIPTION:

The Community Development Block Grant Program is designed to primarily benefit low/moderate income persons and/or low to moderate income areas of the City. Housing and community development needs in the community are identified and strategies outlined to address these needs.

FOCUS:

To identify the needs of the community and promote programs that will benefit the greatest number of low/moderate income residents.

207 EPA Revolving Loan Grant Fund

DESCRIPTION:

This program is offered by funding from the Environmental Protection Agency.

FOCUS:

The Revolving Loan fund program enables the City to make sub grants and loans to developers seeking to redevelop contaminated properties in targeted areas of the community. Loan and grants funds may be used for clean-up activities at approved redevelopment sites.

209 Home Program Fund

DESCRIPTION:

Administration of the Texas Department of Housing and Community Affairs (TDHCA) program.

FOCUS:

To assist qualified individuals and families in repairing or reconstructing substandard homes.

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211 Perot Theatre Fund

DESCRIPTION:

This program meets the obligation made to the Perot Foundation that the City provide community-enhancing cultural programming in the Perot Theatre, in exchange for the foundation's capital gift to the City to restore the original Saenger Theatre in the early 1980's. The Perot Theatre, as a stand-alone historical jewel and as a programmed event center, is integral to regional, national, and even international tourism in Texarkana. It includes programming from the Texarkana Regional Arts and Humanities Council, Inc. (TRAHC), the Texarkana Symphony Orchestra, local dance recitals and nationally known music artists.

FOCUS:

The Texarkana Regional Arts and Humanities Council, Inc. (TRAHC) is currently contracted by the City for the professional management of the Perot Theatre. The hotel occupancy tax revenues invested through this fund are integral to the continued positive impact of the Perot Theatre.

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212 Hotel Occupancy Tax Fund

DESCRIPTION:

The hotel occupancy tax fund is comprised of revenue received from local hotels and motels. All funds received from the hotel occupancy tax are spent in accordance with the Texas Tax Code, Section 351.101 (a) and (b).

FOCUS:

According to the tax code, there is a two-part test that expenditures of local hotel occupancy tax funds must meet in order to be valid.

1. Every expenditure must directly enhance and promote tourism and the hotel industry.
2. Every expenditure must clearly fit into a state defined statutory category including:
   - a) the acquisition of sites for and the construction, improvement, enlarging, equipping, repairing, operation, and maintenance of convention center facilities or visitor information centers, or both;
   - b) the furnishing of facilities, personnel, and materials for the registration of convention delegates or registrants;
   - c) advertising and conducting solicitations and promotional programs to attract tourists and convention delegates or registrants to the municipality or its vicinity;
   - d) the encouragement, promotion, improvement, and application of the arts, including instrumental and vocal music, dance, drama, folk art, creative writing, architecture, design and allied fields, painting, sculpture, photography, graphic and craft arts, motion pictures, radio, television, tape and sound recording, and other arts related to the presentation, performance, execution, and exhibition of these major art forms;
   - e) historical restoration and preservation projects or activities or advertising and conducting solicitations and promotional programs to encourage tourists and convention delegates to visit preserved historic sites or museums: (i) at or in the immediate vicinity of convention center facilities or visitor information centers; or (ii) located elsewhere in the municipality or its vicinity that would be frequented by tourists and convention delegates;
   - f) for a municipality located in a county with a population of one million or less, expenses, including promotion expenses, directly related to a sporting event in which the majority of participants are tourists who substantially increase economic activity at hotels and motels within the municipality or its vicinity; and
   - g) subject to Section 351.1076, the promotion of tourism by the enhancement and upgrading of existing sports facilities, including facilities or fields for baseball, softball, soccer, and flag football.

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213 Perot Theatre Building Maintenance Fund

DESCRIPTION:

The contract for the capital gift from the Perot Foundation required a long-term maintenance fund to be established with an annual set aside from the City of $40,000.

FOCUS:

To carefully monitor and maintain all aspects of the Perot Theatre.

214 COC Homeless Assistance Grant Fund

DESCRIPTION:

The Continuum of Care (CoC) Program is designed to promote communitywide commitment to the goal of ending homelessness; provide funding for efforts by nonprofit providers, and State and local governments to quickly rehouse homeless individuals and families while minimizing the trauma and dislocation caused to homeless individuals, families, and communities by homelessness; promote access to and effect utilization of mainstream programs by homeless individuals and families; and optimize self-sufficiency among individuals and families experiencing homelessness.

215 Housing Fund

DESCRIPTION:

Administration of loans made under previous City housing programs and collection of other revenue related to programs set up by the City to assist in repair and rehabilitation of individual properties and neighborhoods in the City.

FOCUS:

To assist qualified individuals and families in repairing or reconstructing substandard homes.

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216 Police Training Fund

DESCRIPTION:

The Police Training Fund allows for the collection of tuition and enrollment fees and the allocation of expenditures associated with the education, training, materials, and instruction costs applicable to the Texarkana Regional Training Center.

FOCUS:

To offer training and education to law enforcement officers.

217 Law Enforcement Block Grant Fund

DESCRIPTION:

Federal funding through the Edward Byrne Memorial Justice Assistance Grant Program.

FOCUS:

To procure advanced Crime Scene equipment, as well as hardware/software for the Property & Evidence Section.

218 CDBG 108 Loan Fund

DESCRIPTION:

The CDBG Section 108 Loan Guarantee Program is designed to assist community & economic development projects that will benefit low/moderate income persons by providing affordable housing in the downtown area. Housing and community development needs in the community are identified and strategies outlined to address these needs.

FOCUS:

To identify the needs of the community and promote programs that will benefit the greatest number of low/moderate income residents.

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219 Law Enforcement Program Fund

DESCRIPTION:

State funding through the Texas Comptroller's Office for continuing education of law enforcement officers and for tobacco enforcement and compliance education.

FOCUS:

To supplement the City's General Fund budget to assure that specialized and mandated training is provided to commissioned personnel.

To conduct a regimen of tobacco compliance sting operations and inspections at retail outlets to assure that tobacco is not being sold to minors, as well as provide consistent compliance education to tobacco retailers in our area.

220 Metropolitan Planning Organization Fund

DESCRIPTION:

This program is responsible for coordinated, comprehensive, and continuing transportation planning in the Texarkana Metropolitan Area as required by the Safe Accountable Flexible Efficient Transportation Act – A Legacy for Users of 2005 (SAFETEA-LU) and authorized by the Transportation Equity Act for the 21st Century (TEA-21). The Texarkana Metropolitan Area is comprised of nearly 195 square miles in northeast Texas and southwest Arkansas. Incorporated areas within the Texarkana Metropolitan Area Boundary include the cities of Texarkana, AR; Texarkana, TX: Wake Village, TX; Nash, TX; and Red Lick, TX. Unincorporated portions of western Miller County, AR and eastern Bowie County, TX also lie within the metropolitan area. The Metropolitan Planning Organization (MPO) is also responsible for the development of a Metropolitan Transportation Plan (MTP) that will complement the Statewide Transportation Improvement Plan (STIP) required by state and federal laws, a Transportation Improvement Program (TIP) and a Unified Planning Work Program (UPWP) and such other planning documents and reports that may be required by state or federal laws or regulations.

FOCUS:

The MPO will focus its attention on the following planning issues:

- Maintaining a fair and impartial setting for effective decision making
- Evaluating transportation alternatives, scaled to fit the region, its transportation issues and the realistically available options
- Monitoring the implementation of the TUTS 2030 Plan
- Managing the Transportation Improvement Program
- Involving the general public in the above functions through the implementation of the Public Participation Plan
- Implementing state and federal legislative changes

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222 TIFMAS Fund

DESCRIPTION: The Fire Department is a participant in the Texas Intrastate Mutual Aid System (TIFMAS) which is a system made up of departments that are willing to share resources on a statewide level when a jurisdiction's response capability is overwhelmed. When incidents occur, resources are requested to deploy from various divisions across the state. The participants of TIFMAS then deploy with city-owned equipment. All costs associated with deployments are reimbursed by the State of Texas.

FOCUS: This program captures 50% of the reimbursement for the use of city-owned vehicles during TIFMAS deployments. The funds are then used by the Fire Department to purchase needed equipment that could not be acquired within the normal operating budget.

223 Economic Development Fund

DESCRIPTION:

The stated purpose of this fund as indicated by the City Council sub-committee for Economic Development shall be to:

- Promote new, and expand existing, long-term employment opportunities for the City of Texarkana, Texas.
- Enhance property values and expand the base for the taxing entities within the City of Texarkana, Texas.
- Promote diversity within the local economy.
- Help enhance the standard of living and raise the median wage for the citizens of Texarkana, Texas.

FOCUS:

To promote new and expand existing employment opportunities, enhance property values and expand the tax base, promote economic diversity, and enhance the standard of living for Texarkana, Texas residents.

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227 NEA Grant Fund

DESCRIPTION:

The City of Texarkana, Texas is one of sixty-nine recipients of the National Endowment for the Arts Our Town awards throughout the United States and will receive $100,000 to support the Texarkana Perot Theatre Restoration and Art Park Project.

FOCUS:

The Perot Theatre Restoration and Art Park project in Texarkana, Texas engages leading design experts in development of a master plan for the downtown Texarkana Arts and Historic District. The master plan features adaptive re-use of a downtown block connecting the restored Perot Theater and the historic Regional Arts Center building with an open-air farmers market, outdoor stage, public art exhibition and green space. A public space master plan incorporating the surrounding blocks offers an excellent opportunity to improve livability and safety in the heart of Texarkana's Arts District.

228 Building Maintenance Fund

DESCRIPTION:

To set aside funding for the maintenance of City owned facilities.

FOCUS:

To perform maintenance on City-owned facilities on a regular basis. Through an active maintenance program, the goal is to prevent large unexpected expenditures by addressing routine maintenance along the way and building a fund balance that will allow the City to react to large expenditures if necessary.

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229 Public Safety Radio Fund

DESCRIPTION:

The City of Texarkana, Texas has purchased a P25 public safety communications system, which is linked to what will eventually be a statewide communications network. The local system will provide communications capabilities for law enforcement, fire fighters and public works for both sides of the city as well as numerous agencies within Bowie County. The system allows for interoperability between the various agencies in times of critical events. Ongoing maintenance and upgrades of the system are crucial. To fund this ongoing cost, a monthly fee will be assessed for each radio operating on the system and placed into this account. The funds that are collected via the fees will be used for system maintenance.

FOCUS:

To ensure the functionality of vital public safety communications infrastructure by assessing fees which will be used to cover ongoing maintenance and upgrade costs.

232 Trail Grant Fund

DESCRIPTION:

This project seeks to utilize the distinctive history of Spring Lake Park by providing a unique “Walk through History” guided trail highlighting many important features from the parks past and present. This half mile looped trail, around the lake for which the park was named, will add approximately 700 ft. to the total distance of available walking trails already present at Spring Lake Park. Simultaneously, 2000 ft. of existing trails will be renovated allowing for the continued enjoyment already experienced by so many citizens.

FOCUS:

The existing trail is already used for recreation in many ways including being a part of the many pathways at Spring Lake Park used for two separate walk-a-thons and a half marathon. These uses, as well as use from the more than 100 daily visitors to the park will continue. With the addition of amenities specific to the “Walk through History” trail the City anticipates higher usage of the park by local schools and community groups for educationally based purposes.

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233 NRDA Grant Fund

DESCRIPTION:

Natural Resources Damage Assessment (NRDA) funds are recovered funds to restore natural resources injured, lost, or destroyed due to releases of hazardous substances at or from the former Kerr-McGee Chemical Corporation (Kerr-McGee) wood-treating facility in Texarkana.

FOCUS:

The state NRDA Trustees determined that there was injury to freshwater aquatic benthic habitat at three perennial streams at or downstream of the Facility: Days Creek, Howard Creek, and Waggoner Creek. The Trustees, among other restoration project proposals, selected 10 project components from the City of Texarkana's (the City) Days Creek Comprehensive Watershed Restoration Project proposal and awarded the City $9.8 million to undertake these 10 restoration projects.

234 Texas Ending Homelessness Grant Fund

DESCRIPTION:

To account for funding received through the HUD Continuum of Care (CoC) Program to prevent homelessness as well as rehouse and stabilize homeless citizens in the Texarkana community.

FOCUS:

To end homelessness by providing critically needed support for the needs and issues surrounding individuals and families who are near homeless or experiencing homelessness.

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235 Farmers' Market Fund

DESCRIPTION:

The City of Texarkana, Texas is one of forty-nine recipients of the USDA Farmers' Market Promotion Program grant totaling $174,220 to support the Market's Cultural Food Diversity Initiative.

FOCUS:

To promote growth and expansion of the Farmers' Market with cultural foods and events, an expanded mobile market and online ordering system, and advertising for all market activities.

236 Emergency Management Fund

DESCRIPTION:

To account for CARES Act funding provided through the Coronavirus Relief Fund to state, local, and tribal governments navigating the impact of the COVID-19 outbreak.

FOCUS:

To cover expenses that are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19), were not accounted for in the budget most recently approved as of March 27, 2020, and were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020.

237 Department of Justice COVID-19 Grant Fund

DESCRIPTION:

Supplemental funding from the Department of Justice to assist eligible states, local units of government, and tribes in preventing, preparing for, and responding to the coronavirus.

FOCUS:

To prevent, prepare for, and respond to the coronavirus through assistance with costs including, but not limited to overtime, equipment, hiring, supplies, training, travel expenses, and addressing the medical needs of inmates in state, local, and tribal prisons, jails, and detention centers.

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238 Defense Economic Adjustment Assistance Grant (DEAAG) Fund

DESCRIPTION:

Defense Economic Adjustment Assistance Grant funds are awarded by the Texas Military Preparedness Commission (TMPC) to support the U.S. Army as an instrumental part of the military community in Texas.

FOCUS:

To develop infrastructure supporting the new robotics vehicle mission at Red River Army Depot.

239 American Rescue Plan Grant Fund

DESCRIPTION:

The American Rescue Plan Grant Fund captures funds provided to the City in response to the COVID-19 pandemic.

FOCUS:

The American Rescue Plan grant provides support for the public health response, addresses revenue losses, invests in infrastructure, and covers costs incurred as a result of the public health emergency.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

240 TCA Grant Fund

DESCRIPTION:

Texas Commission on the Arts with funding from the National Endowment for the Arts, provided an opportunity for Cultural Districts in the State of Texas to apply for funding with the Texas Rescue Funding Grant limited to around $2,400 per award. The Texarkana Arts and Historic District was one of the Cultural Districts chosen for funding in the State of Texas, with an award amount of $2,406.

FOCUS:

This funding will be used to supplement accounts for staffing events for upcoming Perot theatre events.

241 Small Business Administration Grant Fund

DESCRIPTION:

A U.S. Small Business Administration grant known as the Shuttered Venues Operators Grant for performing arts venues that were forced to close due to COVID 19 restrictions. The City of Texarkana, TX was awarded for the Perot Theatre to recuperate revenue loss during the Spring and Summer of 2020, and was chosen as a recipient, with an award amount of $15,731.24.

FOCUS:

This funding will be used to supplement accounts for staffing events for upcoming Perot theatre events.

242 Inclusive Playground at Spring Lake Park

DESCRIPTION:

Members of Troop 16 Eagle Patrol, in partnership with the City, will construct a playground that will provide a place to play for disabled and special needs children.

FOCUS:

The playground is designed to be used by kids of all ages with disabilities and will offer easier access and use of equipment.

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243 TACF Grant Fund

DESCRIPTION:

Funding from the Texarkana Area Community Foundation for emergency small business loans.

FOCUS:

To provide microloans to small business owners, with a low-interest options, when traditional lending may not be available. These loans would be given to small businesses that encounter unforeseen expenses that prevent normal business operation and would offer an alternative to a payday loans or shuttered businesses.

244 National Fitness Campaign

DESCRIPTION:

Funding from the Texarkana Area Community Foundation for emergency small business loans.

FOCUS:

To provide microloans to small business owners, with a low-interest options, when traditional lending may not be available. These loans would be given to small businesses that encounter unforeseen expenses that prevent normal business operation and would offer an alternative to a payday loans or shuttered businesses.

301 Debt Service Fund

DESCRIPTION:

Account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest on City debt.

FOCUS:

Accumulation of funds for principal and interest payments due in future years

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

417 2005 Bond Fund

DESCRIPTION:

To account for individual projects associated with the issuance of 2005 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the 2005 Bond Fund.

423 2017 Bond Fund

DESCRIPTION:

To account for individual projects associated with the issuance of 2017 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the 2017 Bond Fund.

424 2019 TIRZ Bond Fund

DESCRIPTION:

To account for individual projects associated with the issuance of 2019 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the 2019 Bond Fund.

425 2022 Bond Fund

DESCRIPTION:

To account for individual projects associated with the issuance of 2022 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the 2022 Bond Fund.

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501 Health Department Fund

DESCRIPTION:

This fund provides planning, policy and administrative direction for the entire health center operation: Telephone and reception, maintenance of files, assessment and collection of fees, general clerical activities, as well as collection of statistical information, communicable disease intervention and control, family planning, WIC nutrition, education and food supplement.

FOCUS:

The goal of the Health Clinic is to provide quality care to the community at large with a focus on the population below the 185% of poverty level. Comprehensive public health services are provided with an mphasis on health education and prevention.

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502 Public Library Fund

DESCRIPTION:

The mission of the Texarkana Public Library, through its excellent service, provides materials, information, programs, and facilities to improve the quality of life for people in Texarkana, Arkansas and Texarkana, Texas. The Library provides access to information and materials, reflecting diverse points of view to instruct, inform and entertain regardless of age, levels of ability, educational, cultural or financial background. In addition to the wealth of resources available for circulation, the Library offers youth and adult programming, reference service, data base and Internet services, tours for groups, meeting room space, service to nursing homes, a twenty-four hour public catalog through the web and a children's dial-a-story phone line.

FOCUS:

The Commission strives to achieve the following objectives in accordance with the Library Long Range and Facilities Master Plan:

- To increase number of library materials added to the collection to two (2) per capita.
- To continue developing the collection in accordance with a collection development plan.
- To continue two (2) Story Hour sessions year-round.
- To continue Internet services as an extension of reference and information to the community.
- To cooperate with the Literacy Council to help decrease the illiteracy rate in the Texarkana area.
- To promote the Library and its services.
- To increase access to information through its 140 on-line databases and On-Line Public Access Catalog (OPAC), twenty-four (24) hours a day, seven (7) days a week.
- To continue to offer informative programming to the community for children and adults.
- To continue outreach services to Nursing Homes and story presentations to Daycare Centers.
- To continue operation sixty-four (64) hours a week and four (4) nights open until 9:00 p.m.
- To continue maintaining the building.
- To continue an active summer program for the children and a 24-hour dial-a-story line for children.
- To continue to purchase downloadable eBooks and e Audio for the materials collection.

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605 Federal Asset Forfeiture Fund

DESCRIPTION:

This fund is used to collect the City's portion of case settlements worked jointly with federal authorities.

FOCUS:

To collect revenue awarded on federal cases and administer expenditures which are limited to law enforcement related activities.

702 Employee Health Trust/Claim Fund

DESCRIPTION:

To provide health insurance to all City employees through a self-funded insurance program.

FOCUS:

The focus of the Employee Health Fund is to isolate the revenue and expenditures of health, dental, life and other supplemental insurance plans available to employees. This helps the City to establish insurance rates that approximate the current cost of the insurance claims and other related expenses.

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703 Fleet Services Fund

DESCRIPTION:

Fleet Services is a team of professionals dedicated to enhancing city services by providing departments with safe and effective vehicles and equipment. The department ensures the responsible use of tax dollars by managing the acquisition, maintenance, and disposal of the City's fleet in the most cost-effective manner possible.

The Department functions as a team and takes pride in providing exemplary service to its customers and citizens.

FOCUS:

The Department is committed to providing City departments with high quality repair and maintenance services in a manner that minimizes equipment downtime and the interruption of City services to citizens.

Training is a cornerstone to providing quality service for customers and providing employees with the opportunities necessary to develop and enhance their skills and workmanship

704 Capital Replacement Fund

DESCRIPTION:

The purpose of this Fund is to utilize City contributions in the most effective and cost-efficient ways to provide departments with motor vehicles, rolling stock and other equipment they need to successfully fulfill their responsibilities to the citizens.

FOCUS:

The Fleet Services department is charged with evaluating and continually upgrading the quality of the City's fleet, using this fund to manage and maintain these assets appropriately.

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810 Member Cities Water Revenue Fund

DESCRIPTION:

This fund provides administrative support for water distribution agreements with several cities in the area.

FOCUS:

The focus of this fund is to collect revenues from area cities with which the City has executed water distribution agreements, and to distribute required expenditures to the water utilities fund and Riverbend Water Resources District. Agreements are in place with the following “Member Cities”: Annona, Avery, DeKalb, Hooks, Maud, New Boston, and Wake Village.

TWU Texas Revenue Fund

DESCRIPTION:

This fund provides for the general operations of the Texas water and sewer enterprise funds through funding from water and sewer fees and other revenues billed and collected from our customers.

FOCUS:

To provide general Utility services for the Texas portion of the Utility operating divisions, debt service, capital funds, depreciation funds, and infrastructure funds.

TWU IP Revenue (Graphic Packaging)

DESCRIPTION:

This fund provides for the general operations of the Graphic Packaging (IP) enterprise fund through funding from Graphic Packaging and from water fees billed and collected from the municipal entities served by the Graphic Packaging water plant in Domino, Texas.

FOCUS:

To provide funds for the operation of the Graphic Packaging Water Distribution Division.

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TWU 2020 Refunding Bond Fund (Refunded 2004

DESCRIPTION:

The 2020 Refunding Bond Fund services the debt for the water and sewer revenue bonds issued in 2004 to extend utility services to the area north of I-30 annexed into the City in 1999.

FOCUS:

To remit the annual debt service payments required for the 2020 Refunding Bond.

TWU 2013 Bond Fund

DESCRIPTION:

The 2013 Bond Fund services the debt for the water and sewer revenue bonds issued in 2013 to relocate and upsize a five-mile segment of water main between Malta, Texas and DeKalb, Texas to accommodate the widening of Highway 82 by Bowie County.

FOCUS:

To remit the annual debt service payments required for the 2013 Bonds.

TWU 2013 Bond Construction Fund

DESCRIPTION:

This fund provides for the receipt and disbursement of proceeds from the 2013 bond funds for costs related to the Highway 82 water line.

FOCUS:

To fund the removal, upsizing and other related costs for the Highway 82 water line between Malta, Texas and DeKalb, Texas.

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TWU Millwood Depreciation Fund

DESCRIPTION:

This fund provides for the replacement of aging plant equipment and infrastructure at the Millwood Water Treatment Plant in Ashdown, Arkansas.

FOCUS:

To accumulate funds sufficient to allow budgeted expenditures needed to maintain this plant in proper working condition by replacing broken, worn or end of life plant assets to keep this plant fully functional and operating within ADH and AWWA standards.

TWU North Texarkana Wastewater Treatment Plant Depreciation Fund

DESCRIPTION:

Provides for the replacement of aging plant equipment and infrastructure at the North Texarkana Wastewater Treatment Plant that serves the northern area of both sides of Texarkana to keep this plant properly functioning within ADEQ and EPA requirements.

FOCUS:

To accumulate funds sufficient to replace plant equipment and infrastructure as it is needed.

TWU Equipment Fund

DESCRIPTION:

This fund allows for budgeted replacement of assets such as furniture, fixtures, equipment, fleet vehicles, and mobile equipment.

FOCUS:

To replace utility rolling stock and furniture, fixtures and equipment as needed.

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TWU Technology Fund

DESCRIPTION:

To provide funds for hardware, software and related technology asset purchases and replacements.

FOCUS:

To purchase new and replacement technology assets as needed.

TWU South Regional Wastewater Treatment Plant Depreciation Fund

DESCRIPTION:

To provide for replacement of worn and aging plant assets at this plant, which is the primary sewer plant for both sides of Texarkana that is in continuous operation twenty-four hours a day and to keep this plant fully operational in accordance with TCEQ and EPA requirements.

FOCUS:

To consistently monitor the condition and effectiveness of plant assets and repair, rebuild or replace as needed.

TWU Compost Fund

DESCRIPTION:

To set aside funding for maintenance and replacement of capital assets used in composting operations.

FOCUS:

To keep the bi-city composting operations fully functioning by ongoing maintenance of compost assets and fund capital repairs and replacement as necessary.

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TWU Personnel Policy Fund

DESCRIPTION:

To set aside funds to pay benefit obligations due to employees upon termination.

FOCUS:

To pay accrued and payable benefit obligations owed to employees when employment terminates according to established policies and procedures.

TWU TX Capital Improvement Fund

DESCRIPTION:

To set aside funds dedicated to extending or improving water and sewer infrastructure, which is essential for our continued ability to provide public water and sanitary sewer to our customers and meets or exceeds all regulatory requirements.

FOCUS:

To expend funds through capital improvement construction projects to address water and sewer extensions or improvement needs identified by utility engineers.

TWU TX Infrastructure Fund

DESCRIPTION:

To set aside funds for the repair and replacement of our aging water and sewer infrastructure.

FOCUS:

To expend funds through infrastructure construction projects to address water and sewer infrastructure repairs and replacements identified by utility engineers.

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TWU Wright Patman Corps of Engineers Cost

DESCRIPTION:

This fund serves as a sinking fund to accumulate funds to apply towards costs associated with the implementation of the Corps of Engineers ultimate operating rule curve for Lake Wright Patman.

FOCUS:

To have funds available to pay future costs as they become due for implementation of the ultimate operating rule curve for Lake Wright Patman.

TWU Lake Texarkana Capital Improvement Fund (Member Cities)

DESCRIPTION:

To collect funding from Texarkana, Arkansas, Texarkana, Texas, and the Member Cities for the capital maintenance and repairs of the jointly owned Lake Texarkana Water Supply System.

FOCUS:

To continuously assess the capital improvement maintenance and repairs necessary to keep the Wright Patman Water Production Plant fully operational and in compliance with TCEQ and AWWA standards.

TWU Wagner Creek Wastewater Treatment Plant Capital Improvement Fund

DESCRIPTION:

This fund is used to provide for repair, replacement, improvements and upgrades needed to keep this plant fully operational and functioning in accordance with TCEQ and EPA requirements.

FOCUS:

To monitor the efficiency, effectiveness and condition of plant infrastructure and rebuild, repair, replace or upgrade assets as needed.

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SUMMARY PAGES

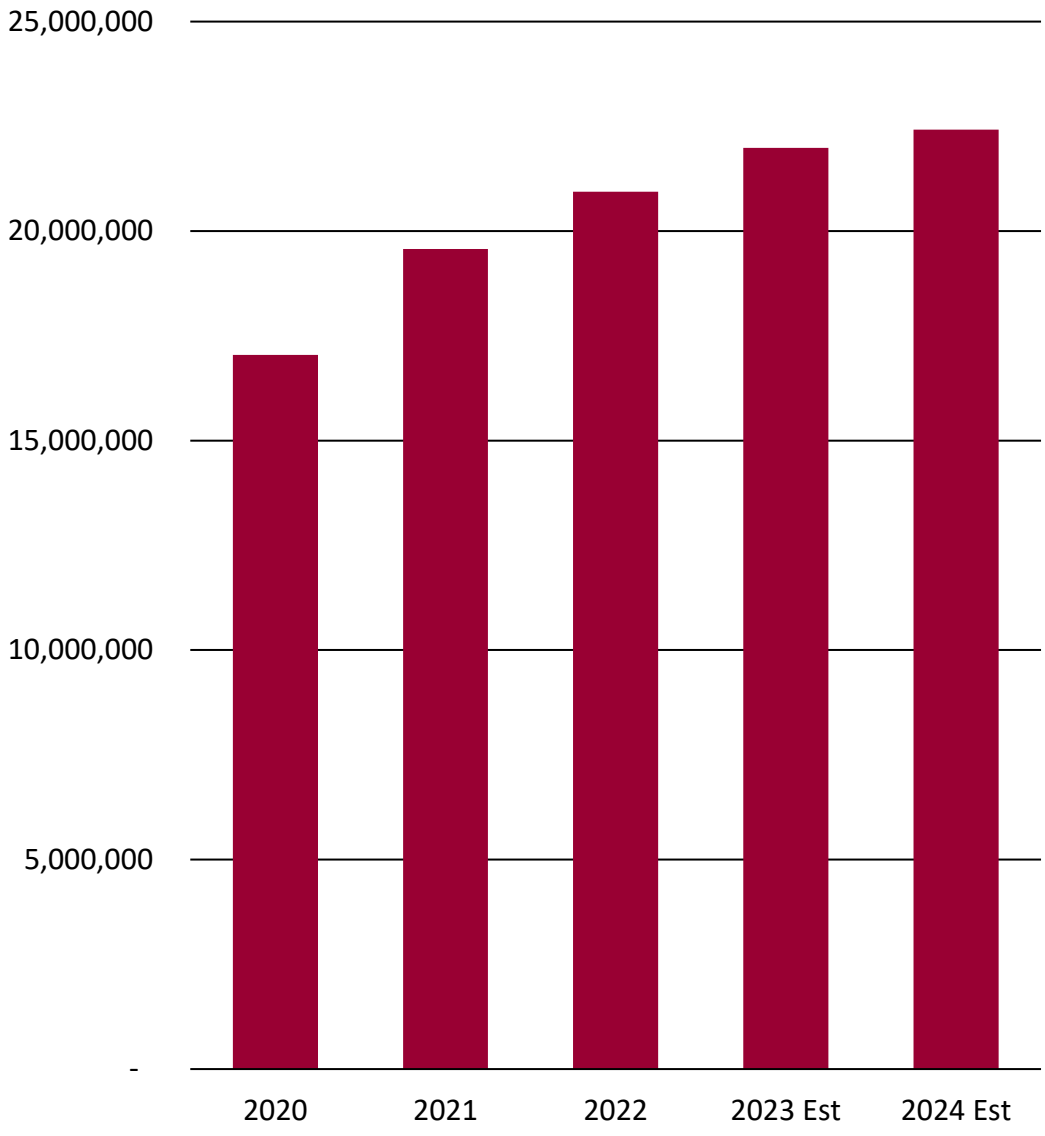
Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

All Funds Budget Summary

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance	**62,620,229**	**65,098,179**	**72,139,198**	**73,530,166**
Revenue				
Charges for Services	1,372,145	1,749,924	1,761,036	1,594,333
Contribution From Others	2,777,364	2,987,715	4,169,588	11,862,759
Fees	1,115,032	1,153,100	1,243,138	1,227,450
Fines & Forfeitures	1,160,148	1,259,785	1,401,983	1,326,983
Franchise Taxes	1,694,524	1,738,000	1,758,500	1,758,500
Grant Revenue	7,183,815	4,346,944	5,336,437	4,478,774
Investment Earnings	510,280	411,782	2,698,449	1,095,483
Other Revenue	13,419,622	10,028,160	30,977,474	9,926,782
Permits	644,458	1,039,200	1,433,010	652,650
Property Tax Revenue	17,847,638	19,631,795	19,652,947	21,522,963
Rental Revenue	37,640	78,450	45,500	45,500
Taxes - Other	22,899,574	22,741,200	24,060,000	24,499,700
Transfers In	11,290,173	9,302,130	9,990,116	8,604,254
Water	31,455,354	37,338,347	39,498,452	43,455,551
Total Revenue	**113,407,766**	**113,806,532**	**144,026,631**	**132,051,682**
Expenditures				
General Government	18,810,189	23,211,743	24,832,524	23,746,065
Police	10,415,302	12,769,781	12,549,968	13,334,322
Fire and Emergency Management	13,008,075	7,544,087	8,561,495	8,515,367
Public Works	10,985,036	10,779,388	19,690,712	24,179,485
Building and Code Administration	1,433,077	1,775,117	2,181,045	1,467,414
Parks and Recreation	6,134,060	5,882,556	6,371,308	5,883,108
Planning and Community Development	3,068,033	5,764,669	6,408,230	13,930,670
Non-Operating	11,033,535	22,900,036	22,823,398	12,757,048
Water	29,001,492	39,397,275	39,216,983	43,261,064
Total Expenditures	**103,888,797**	**130,024,653**	**142,635,663**	**147,074,542**
Fund Balance	**72,139,198**	**48,880,058**	**73,530,166**	**58,507,305**

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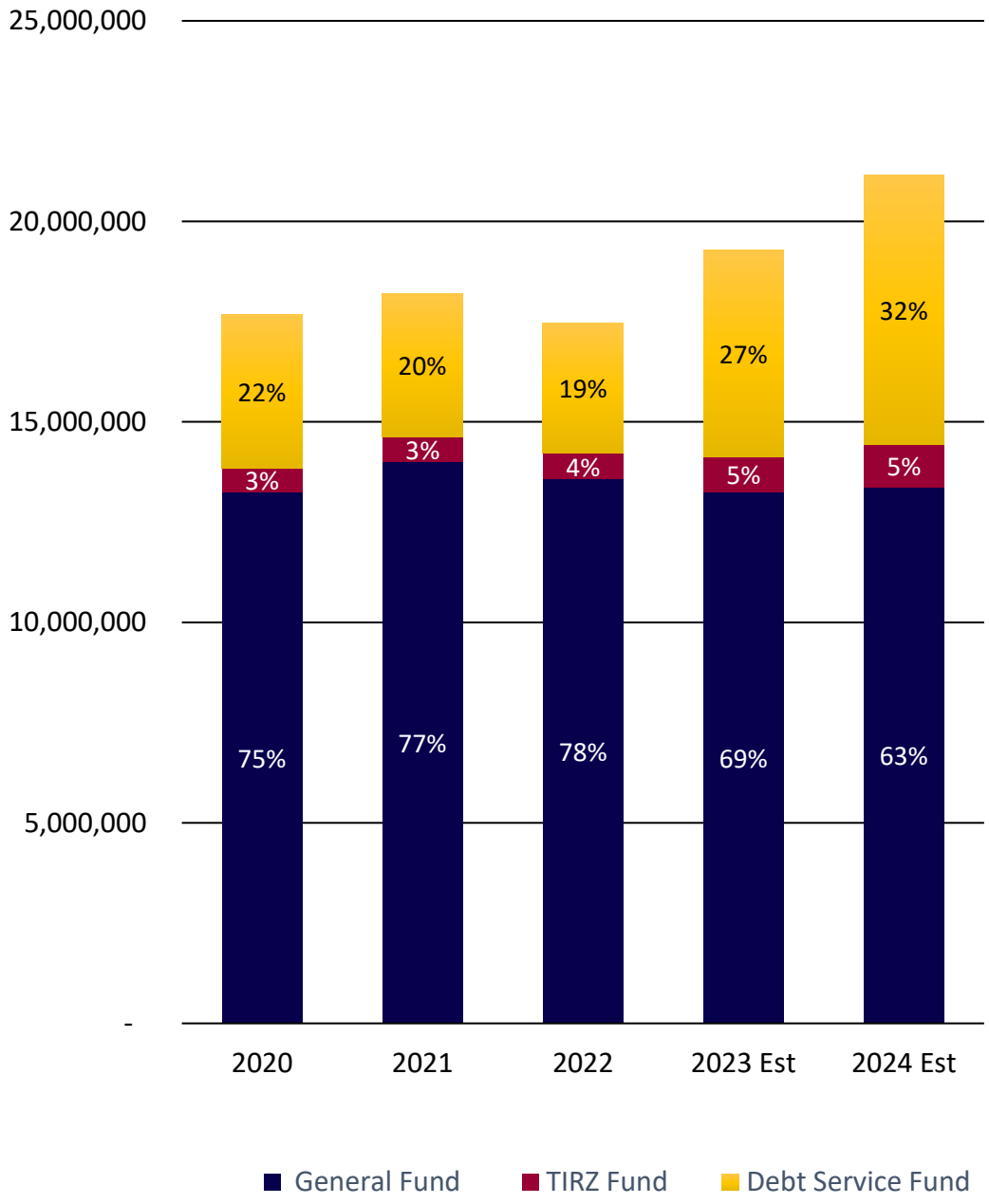
Annual Sales Tax Collections



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Annual Property Tax Collections

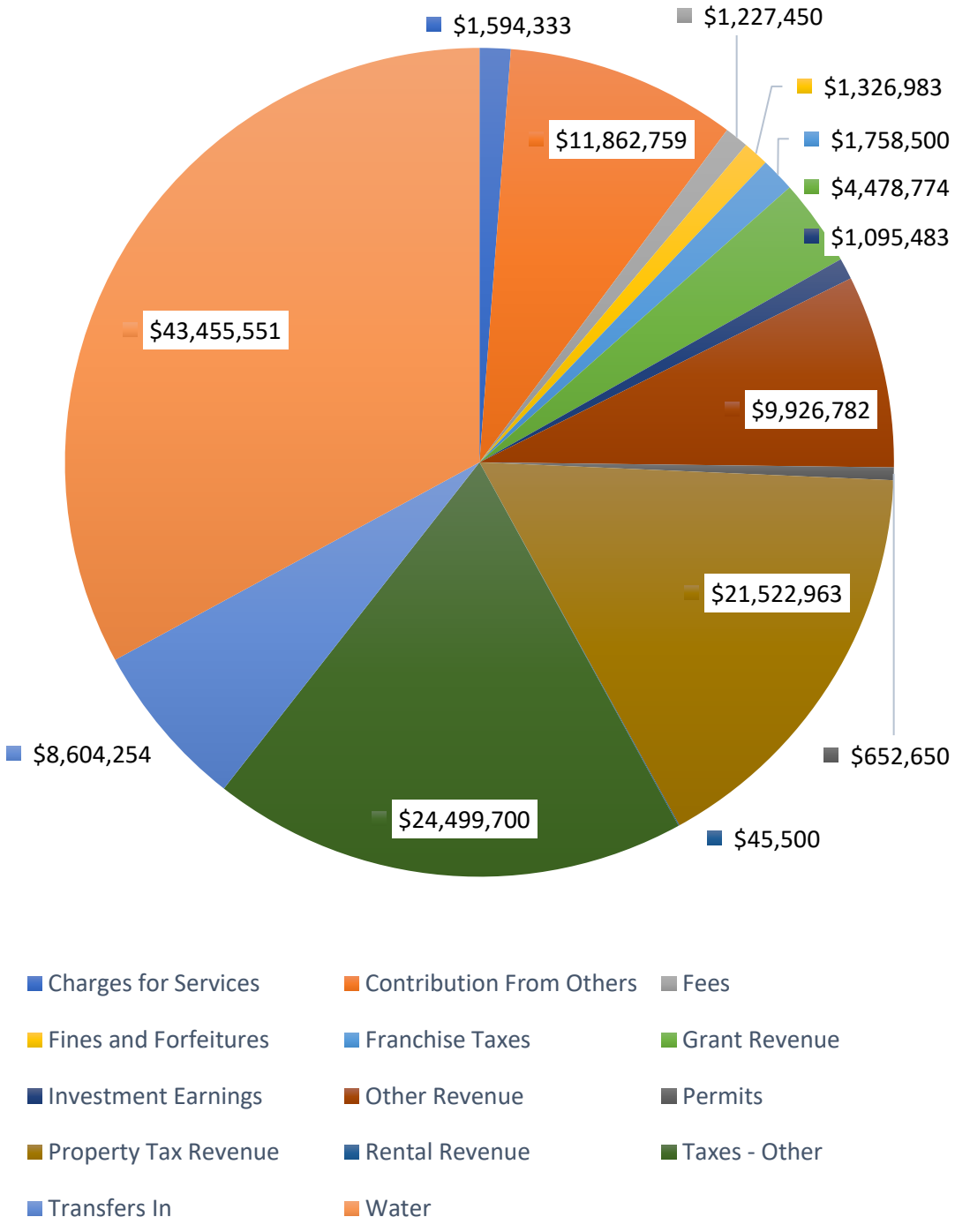
Current Taxes



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Revenue By Source

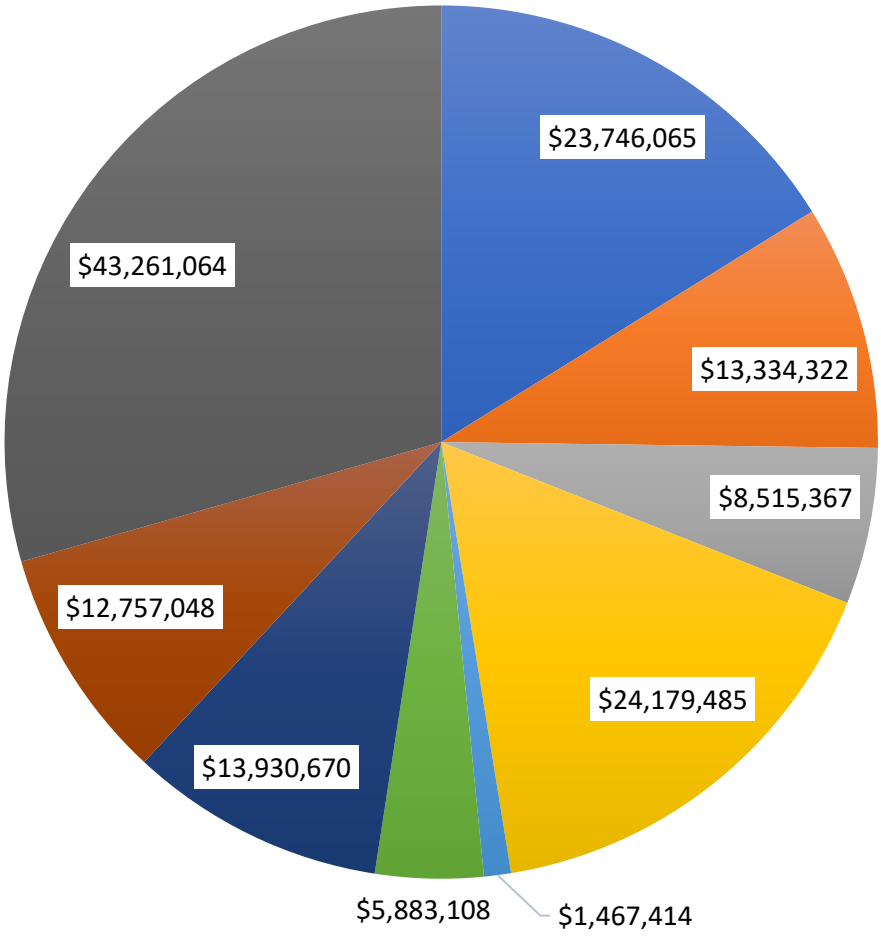
All Funds



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Expenditures By Department

All Funds



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General Fund Budget Summary

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance	**27,671,249**	**31,832,441**	**37,038,521**	**27,989,968**
Revenue	-	-	-	-
Charges for Services	177,521	158,100	182,900	182,900
Contribution From Others	19,111	2,000	183,048	-
Fees	1,009,307	1,056,200	1,153,550	1,153,550
Fines & Forfeitures	1,063,688	1,201,785	1,233,983	1,233,983
Franchise Taxes	1,336,652	1,353,000	1,393,500	1,393,500
Grant Revenue	61,494	-	136,442	-
Investment Earnings	347,279	208,270	966,060	266,060
Other Revenue	171,676	75,000	125,967	116,050
Permits	644,458	1,039,200	1,433,010	652,650
Property Tax Revenue	13,725,051	13,275,773	13,536,266	13,649,578
Rental Revenue	13,740	13,625	20,500	20,500
Taxes - Other	21,071,552	20,931,200	22,150,000	22,589,700
Transfers In	1,011,757	1,024,500	1,024,500	1,046,000
Total General Fund 101 Revenue	40,653,287	40,338,653	43,539,726	42,304,471
Personnel Policy Fund 103	658,436	703,100	745,000	840,000
Workers Compensation Fund 104	392,586	376,700	385,000	438,500
Payroll Disbursement Fund 105	6,993	-	-	-
Public Safety Equipment Fund 108	181,529	172,000	181,000	176,500
Real Estate Sales and Aquisition Fund 109	-	-	51,503	-
City Technology Fund 115	538,157	574,087	586,087	540,407
Major Street Maintenance Fund 120	916,611	850,000	900,000	925,000
Fire Department Training Fund 121	63,947	-	1,500	500
Police Training Fund 216	2,191	5,175	5,500	5,250
Building Maintenance Fund 228	257,939	252,750	301,100	261,250
Fleet Capital Replacement Fund 704	1,461,831	2,001,000	2,295,630	1,300,000
Total General Fund Non 101 Revenue	4,480,219	4,934,812	5,452,320	4,487,407
Total Revenue	**45,133,506**	**45,273,465**	**48,992,046**	**46,791,878**
Expenditures	-	-	-	-
General Government	2,362,215	2,744,215	2,665,468	2,767,201
Police	6,969,311	9,586,888	9,524,758	10,007,247
Fire and Emergency Management	4,657,641	7,277,587	7,577,111	7,747,658
Public Works	3,543,085	4,460,630	4,308,674	4,482,816
Building and Code Administration	1,360,339	1,775,117	2,181,045	1,467,414
Parks and Recreation	2,017,648	2,254,383	2,232,922	2,322,100

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General Fund Budget Summary

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Planning and Community Development	347,594	579,377	571,744	583,534
Non-Operating	11,033,535	22,900,036	22,823,398	12,757,048
Total General Fund 101 Expenditures	32,291,368	51,578,234	51,885,119	42,135,018
Personnel Policy Fund 103	390,713	725,500	777,959	824,107
Workers Compensation Fund 104	307,689	375,000	374,361	435,000
Payroll Disbursement Fund 105	104	-	-	-
Public Safety Equipment Fund 108	152,544	172,000	209,985	176,500
Real Estate Sales and Aquisition Fund 109	-	-	25,000	26,503
City Technology Fund 115	481,743	793,479	762,239	592,600
Major Street Maintenance Fund 120	351,073	850,000	1,685,928	925,000
Fire Department Training Fund 121	-	-	-	65,947
Police Training Fund 216	2,610	18,000	16,737	5,250
Building Maintenance Fund 228	263,282	252,750	402,777	261,250
Fleet Capital Replacement Fund 704	1,525,106	1,078,303	1,900,494	1,612,003
Total General Fund Non 101 Expenditures	3,474,865	4,265,032	6,155,480	4,924,160
Total Expenditures	**35,766,233**	**55,843,266**	**58,040,599**	**47,059,178**
Fund Balance	**37,038,521**	**21,262,640**	**27,989,968**	**27,722,668**

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance	-	-	-	-
102	Narcotics Division Operations Fund	162,042	158,887	183,946	216,146
107	Court Security Fund	433,767	424,359	459,482	469,864
110	Central Records & Communications Fund	-	-	-	-
111	Police Evidence Escrow Fund	-	-	-	-
113	Conservation Revolving Loan Fund	35,851	36,231	36,358	-
114	Court Technology Fund	(24,688)	322	13,098	8,922
116	TIRZ #1 Fund	2,814,729	1,588,714	1,917,815	940,331
117	Donation Fund	58,106	42,256	92,154	61,639
118	TIRZ #2 Fund	-	-	-	4,876
199	Homeland Security Grant Fund	-	-	-	-
200	Perot Theatre Enhancement Fund	200,170	78,863	140,156	121,656
202	Emergency Solutions Grant Fund	-	-	-	-
203	CDBG Revolving Loan Fund	220,690	-	-	-
204	Community Development Block Grant Fund	941,034	941,034	1,356,371	1,460,455
207	EPA Revolving Loan Grant Fund	1,418,358	1,436,322	1,418,538	1,418,538
209	Home Program Fund	70,418	71,318	71,811	-
211	Perot Theatre Operations Fund	(12,353)	12,104	48,168	62,586
212	Hotel Occupancy Tax Fund	930,897	1,277,276	1,364,225	1,260,055
213	Perot Theatre Building Maintenance Fund	568,879	461,279	563,793	531,793
214	COC Homeless Assistance Grant Fund	1,593	-	(19,333)	-
215	Housing Fund	465,625	465,875	466,440	467,565
217	Law Enforcement Block Grant Fund	1,498	-	687	-
218	CDBG 108 Loan Fund	682,480	72,105	683,711	765,121
219	Law Enforcement Program Fund	62,850	53,057	74,628	72,094
220	Metropolitan Planning Organzation Fund	(6,601)	-	(43,208)	-
222	TIFMAS Fund	6,609	-	(355,102)	153,512
223	Economic Development Fund	2,116,457	2,264,962	2,288,900	1,438,829
227	NEA Grant Fund	-	-	-	-
229	Public Safety Radio Fund	145,358	176,903	157,698	195,852
230	Rotary Splash Pad Fund	5	5	5	-
232	Trail Grant Fund	(36,255)	-	-	-
233	NRDA Fund	109,881	-	(101,565)	-
234	Texas Ending Homelessness Fund	-	-	-	-

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
235	Farmer's Market Fund	(78,640)	13,478	11,027	10,250
236	Emergency Mangement Fund	-	-	-	-
237	DOJ COVID - 19 Grant Fund	10,803	-	422	-
238	DEAAG Fund	(14,242)	-	-	-
239	American Rescue Plan Grant Fund	(264,689)	-	-	-
240	TCA Grant Fund	2,876	-	25,013	(1,792)
241	Small Business Administration Grant Fund	-	-	-	-
242	Inclusive Playground at Spring Lake Park Fund	64,850	-	177	-
243	TACF Grant RLF Fund	-	1,500	1,500	1,500
244	National Fitness Campaign Fund	-	80,000	50,615	-
301	Debt Service Fund	349,312	86,541	84,604	325,270
417	2005 Bond Fund	6,667	-	-	-
422	2012 TIRZ Bond Fund	-	-	-	-
423	2017 Bond Fund	3,118,673	1,658,074	2,932,915	1,037,871
424	2019 TIRZ Bond Fund	1,743,096	605,619	841,295	869,195
425	2022 Bond Fund	-	-	-	12,859,449
501	Health Department Fund	1,014,351	950,758	1,046,494	1,167,752
502	Public Library Fund	(14,093)	-	4,442	-
601	Drug Escrow Fund	-	-	-	-
605	Federal Asset Forfeiture Fund	127,156	108,456	128,991	113,291
701	Employee Health Trust Fund	-	-	-	-
702	Employee Health Claim Fund	1,148,140	1,361,128	1,479,553	1,551,256
703	Fleet Services Fund	39,704	50,000	50,000	50,000
810	Member Cities Water Revenue Fund	(15,101)	-	-	-
	Fund Balance	**18,606,264**	**14,477,426**	**17,475,826**	**27,633,878**
	Revenue	-	-	-	-
102	Narcotics Division Operations Fund	63,908	23,400	134,700	55,500
107	Court Security Fund	29,701	23,700	43,000	33,000
110	Central Records & Communications Fund	1,939,865	2,838,714	2,631,546	2,911,795
113	Conservation Revolving Loan Fund	507	-	750	-
114	Court Technology Fund	66,893	26,500	27,000	20,000
116	TIRZ #1 Fund	1,075,425	1,597,890	1,847,147	1,700,436
117	Donation Fund	78,935	30,650	84,985	51,000

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
118	TIRZ #2 Fund	-	21,549	28,123	43,736
199	Homeland Security Grant Fund	-	28,000	-	28,000
200	Perot Theatre Enhancement Fund	42,164	27,600	31,500	28,500
203	CDBG Revolving Loan Fund	1,122			
204	Community Development Block Grant Fund	578,220	599,096	703,180	351,342
207	EPA Revolving Loan Grant Fund	71,907	1,536,482	1,527,969	592,862
209	Home Program Fund	1,393	900	3,000	-
211	Perot Theatre Operations Fund	350,381	351,000	360,000	365,000
212	Hotel Occupancy Tax Fund	1,852,646	1,823,000	1,953,000	1,922,500
213	Perot Theatre Building Maintenance Fund	47,102	42,400	68,000	64,000
214	COC Homeless Assistance Grant Fund	242,583	217,707	217,707	257,707
215	Housing Fund	815	250	1,125	800
217	Law Enforcement Block Grant Fund	20,052	25,000	13,184	25,000
218	CDBG 108 Loan Fund	1,231	30,009	81,410	29,709
219	Law Enforcement Program Fund	13,577	12,300	13,966	12,875
220	Metropolitan Planning Organzation Fund	267,344	340,750	459,787	487,977
222	TIFMAS Fund	354,039	120,000	610,513	400,000
223	Economic Development Fund	393,439	402,140	465,500	415,389
227	NEA Grant Fund	-			
229	Public Safety Radio Fund	86,228	105,560	113,710	108,785
230	Rotary Splash Pad Fund	-	-	(5)	-
232	Trail Grant Fund	36,255			
233	NRDA Fund	808	-	644,840	8,737,281
235	Farmer's Market Fund	127,281	45,000	65,189	60,529
236	Emergency Mangement Fund	-			
237	DOJ COVID - 19 Grant Fund	(1,458)	-	(422)	-
238	DEAAG Fund	402,224			
239	American Rescue Plan Grant Fund	7,261,938			
240	TCA Grant Fund	47,500	82,500	128,795	50,000
242	Inclusive Playground at Spring Lake Park Fund	59,713	-	(177)	-
243	TACF Grant RLF Fund	1,500			
244	National Fitness Campaign Fund	50,615	-	134,958	-
245	EPA RLF BIL Fund	-	-	-	1,000,000

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
246	Union Station Fund	-	-	-	200,000
301	Debt Service Fund	4,748,239	7,167,819	6,997,695	8,111,161
417	2005 Bond Fund	41			
423	2017 Bond Fund	35,544	-	120,000	30,000
424	2019 TIRZ Bond Fund	16,425	-	27,900	15,000
425	2022 Bond Fund	-	-	21,160,000	345,000
501	Health Department Fund	1,065,856	1,519,236	1,583,148	1,514,082
502	Public Library Fund	622,279	780,762	811,276	825,691
602	Police Department Youth Outreach Program Fund	-	50,000	50,000	50,000
605	Federal Asset Forfeiture Fund	1,836	11,300	14,300	12,100
702	Employee Health Claim Fund	7,935,947	8,140,671	9,210,440	8,272,247
703	Fleet Services Fund	1,468,624	1,786,012	1,779,484	1,454,066
810	Member Cities Water Revenue Fund	993,894	1,386,824	1,387,910	1,221,183
	Revenue	**32,454,536**	**31,194,720**	**55,536,133**	**41,804,253**
	Expenditures	-	-	-	-
102	Narcotics Division Operations Fund	42,004	40,000	102,500	75,000
107	Court Security Fund	3,986	32,615	32,617	32,889
110	Central Records & Communications Fund	1,939,865	2,838,714	2,631,546	2,911,795
113	Conservation Revolving Loan Fund	-	36,231	37,108	-
114	Court Technology Fund	29,106	26,116	31,176	28,116
116	TIRZ #1 Fund	1,972,339	2,308,966	2,824,631	2,505,307
117	Donation Fund	44,887	72,906	115,500	112,639
118	TIRZ #2 Fund	-	-	23,247	48,612
199	Homeland Security Grant Fund	-	28,000	-	28,000
200	Perot Theatre Enhancement Fund	102,178	50,000	50,000	50,000
203	CDBG Revolving Loan Fund	221,812			
204	Community Development Block Grant Fund	162,883	599,096	599,096	361,614
207	EPA Revolving Loan Grant Fund	71,727	1,500,000	1,527,969	592,862
209	Home Program Fund	-	-	74,811	-
211	Perot Theatre Operations Fund	289,860	328,417	345,582	357,199
212	Hotel Occupancy Tax Fund	1,419,317	1,954,051	2,057,171	1,887,881
213	Perot Theatre Building Maintenance Fund	52,188	100,000	100,000	100,000

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
214	COC Homeless Assistance Grant Fund	263,509	217,707	198,374	257,707
217	Law Enforcement Block Grant Fund	20,862	25,000	13,871	25,000
219	Law Enforcement Program Fund	1,798	22,000	16,500	16,500
220	Metropolitan Planning Organzation Fund	303,951	340,750	416,579	487,977
222	TIFMAS Fund	715,750	120,000	101,899	553,512
223	Economic Development Fund	220,995	1,311,175	1,315,572	855,761
229	Public Safety Radio Fund	73,888	75,679	75,556	127,280
233	NRDA Fund	212,255	-	543,275	8,737,281
235	Farmer's Market Fund	37,614	39,694	65,965	70,779
236	Emergency Mangement Fund	-			
237	DOJ COVID - 19 Grant Fund	8,924			
238	DEAAG Fund	387,982			
239	American Rescue Plan Grant Fund	6,997,249			
240	TCA Grant Fund	25,363	82,500	155,600	48,208
242	Inclusive Playground at Spring Lake Park Fund	124,386			
243	TACF Grant RLF Fund	-	-	-	1,500
244	National Fitness Campaign Fund	-	80,000	185,573	-
245	EPA RLF BIL Fund	-	-	-	1,000,000
301	Debt Service Fund	5,012,946	6,756,765	6,757,029	7,467,896
417	2005 Bond Fund	6,709			
423	2017 Bond Fund	221,301	1,658,074	2,015,044	1,067,871
424	2019 TIRZ Bond Fund	918,225	605,619	-	884,195
425	2022 Bond Fund	-	-	8,300,551	13,204,449
501	Health Department Fund	1,033,714	1,484,408	1,461,889	1,427,772
502	Public Library Fund	603,744	780,762	815,718	825,691
602	Police Department Youth Outreach Program Fund	-	50,000	50,000	50,000
605	Federal Asset Forfeiture Fund	-	30,000	30,000	30,000
702	Employee Health Claim Fund	7,604,534	8,016,032	9,138,738	7,847,759
703	Fleet Services Fund	1,458,328	1,786,012	1,779,484	1,454,066
810	Member Cities Water Revenue Fund	978,793	1,386,824	1,387,910	1,221,183
	Expenditures	**33,584,974**	**34,784,112**	**45,378,080**	**56,754,300**
	Fund Balance	-	-	-	-

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
102	Narcotics Division Operations Fund	183,946	142,287	216,146	196,646
107	Court Security Fund	459,482	415,444	469,864	469,976
110	Central Records & Communications Fund	-	-	-	-
111	Police Evidence Escrow Fund	-	-	-	-
113	Conservation Revolving Loan Fund	36,358	-	-	-
114	Court Technology Fund	13,098	706	8,922	806
116	TIRZ #1 Fund	1,917,815	877,638	940,331	135,460
117	Donation Fund	92,154	-	61,639	-
118	TIRZ #2 Fund	-	21,549	4,876	-
199	Homeland Security Grant Fund	-	-	-	-
200	Perot Theatre Enhancement Fund	140,156	56,463	121,656	100,156
202	Emergency Solutions Grant Fund	-	-	-	-
203	CDBG Revolving Loan Fund	-	-	-	-
204	Community Development Block Grant Fund	1,356,371	941,034	1,460,455	1,450,184
207	EPA Revolving Loan Grant Fund	1,418,538	1,472,804	1,418,538	1,418,538
209	Home Program Fund	71,811	72,218	-	-
211	Perot Theatre Operations Fund	48,168	34,687	62,586	70,387
212	Hotel Occupancy Tax Fund	1,364,225	1,146,225	1,260,055	1,294,674
213	Perot Theatre Building Maintenance Fund	563,793	403,679	531,793	495,793
214	COC Homeless Assistance Grant Fund	(19,333)	-	-	-
215	Housing Fund	466,440	466,125	467,565	468,365
217	Law Enforcement Block Grant Fund	687	-	-	-
218	CDBG 108 Loan Fund	683,711	102,114	765,121	794,830
219	Law Enforcement Program Fund	74,628	43,357	72,094	68,469
220	Metropolitan Planning Organzation Fund	(43,208)	-	-	-
222	TIFMAS Fund	(355,102)	-	153,512	-
223	Economic Development Fund	2,288,900	1,355,927	1,438,829	998,457
227	NEA Grant Fund	-	-	-	-
229	Public Safety Radio Fund	157,698	206,784	195,852	177,357
230	Rotary Splash Pad Fund	5	5	-	-
232	Trail Grant Fund	-	-	-	-
233	NRDA Fund	(101,565)	-	-	-
234	Texas Ending Homelessness Fund	-	-	-	-
235	Farmer's Market Fund	11,027	18,784	10,250	-

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Non General Fund Budget Summary

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
236	Emergency Mangement Fund	-	-	-	-
237	DOJ COVID - 19 Grant Fund	422	-	-	-
238	DEAAG Fund	-	-	-	-
239	American Rescue Plan Grant Fund	-	-	-	-
240	TCA Grant Fund	25,013	-	(1,792)	-
241	Small Business Administration Grant Fund	-	-	-	-
242	Inclusive Playground at Spring Lake Park Fund	177	-	-	-
243	TACF Grant RLF Fund	1,500	1,500	1,500	-
244	National Fitness Campaign Fund	50,615	-	-	-
245	EPA RLF BIL Fund	-	-	-	-
246	Union Station Fund	-	-	-	200,000
301	Debt Service Fund	84,604	497,595	325,270	968,535
417	2005 Bond Fund	-	-	-	-
422	2012 TIRZ Bond Fund	-	-	-	-
423	2017 Bond Fund	2,932,915	-	1,037,871	-
424	2019 TIRZ Bond Fund	841,295	-	869,195	-
425	2022 Bond Fund	-	-	12,859,449	-
501	Health Department Fund	1,046,494	985,586	1,167,752	1,254,062
502	Public Library Fund	4,442	-	-	-
601	Drug Escrow Fund	-	-	-	-
602	Police Department Youth Outreach Program Fund	-	-	-	-
605	Federal Asset Forfeiture Fund	128,991	89,756	113,291	95,391
701	Employee Health Trust Fund	-	-	-	-
702	Employee Health Claim Fund	1,479,553	1,485,767	1,551,256	1,975,744
703	Fleet Services Fund	50,000	50,000	50,000	50,000
810	Member Cities Water Revenue Fund	-	-	-	-
	Fund Balance	**17,475,826**	**10,888,034**	**27,633,878**	**12,683,830**

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Texarkana Water Utilities Fund Budget Summary

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Texas Revenue Fund	1,419,619	4,503,601	2,598,044	2,757,899
GP Revenue Fund	-	-	-	-
2020 Refunding Bond Fund	126,394	110,713	123,948	-
2013 Bond Fund	36,041	28,821	28,842	33,329
2013 Bond Construction Fund	13,678	-		-
Millwood Depreciation Fund	840,142	421,383	464,249	317,726
North Texarkana Wastewater Treatment Plant Depreciation Fund	39,706	19,522	9,320	10,892
Equipment Fund	389,069	117,429	76,548	78,793
Technology Fund	780,807	730,243	697,152	690,755
South Regional Wastewater Treatment Plant Depreciation Fund	106,917	74,608	132,906	61,737
Compost Fund	223,560	25,028	86,215	92,818
Personnel Policy Fund	195,692	150,110	221,120	195,694
TX Capital Improvement Fund	973,532	1,209,596	1,233,287	275,876
TX Infrastructure Fund	604,948	853,833	860,168	228,316
Wright Patman Corps of Engineers Cost Fund	9,507,277	9,507,341	11,013,761	13,155,172
Lake Texarkana Capital Improvement Fund	650,787	770,995	965,698	329,988
Waggoner Creek Wastewater Treatment Plant Capital Improvement Fund	434,548	265,089	285,321	849,054
Fund Balance	**16,342,716**	**18,788,312**	**18,796,579**	**19,078,049**
Revenue				
Texas Revenue Fund	23,229,318	27,333,049	27,641,937	30,828,769
GP Revenue Fund	1,532,410	2,078,274	2,139,914	2,170,775
2020 Refunding Bond Fund	180,914	75,670	62,161	-
2013 Bond Fund	157,857	167,209	171,043	167,778
2013 Bond Construction Fund	115	-		-
Millwood Depreciation Fund	307,217	434,633	436,034	515,390
North Texarkana Wastewater Treatment Plant Depreciation Fund	31,200	23,400	23,400	29,250
Equipment Fund	375,171	408,833	431,748	549,786
Technology Fund	592,746	720,729	779,858	1,018,915
South Regional Wastewater Treatment Plant Depreciation Fund	128,349	189,213	191,960	303,675
Compost Fund	65,606	111,646	128,569	111,430
Personnel Policy Fund	101,761	131,134	136,839	136,839
TX Capital Improvement Fund	1,994,517	2,658,542	2,835,760	3,955,070
TX Infrastructure Fund	460,265	718,233	849,363	692,699
Wright Patman Corps of Engineers Cost Fund	1,561,484	1,629,419	2,196,411	2,064,876
Lake Texarkana Capital Improvement Fund	559,005	506,264	531,950	681,850

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Texarkana Water Utilities Fund Budget Summary

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Waggoner Creek Wastewater Treatment Plant Capital Improvement Fund	177,420	152,099	941,505	228,449
Revenue	**31,455,354**	**37,338,347**	**39,498,452**	**43,455,551**
Expenditures				
Texas Revenue Fund	22,050,893	27,134,362	27,482,082	31,763,062
GP Revenue Fund	1,532,410	2,078,274	2,139,914	2,170,775
2020 Refunding Bond Fund	183,360	186,110	186,110	-
2013 Bond Fund	165,056	166,556	166,556	162,882
2013 Bond Construction Fund	13,792	-		-
Millwood Depreciation Fund	683,110	768,116	582,557	428,066
North Texarkana Wastewater Treatment Plant Depreciation Fund	61,586	36,660	21,828	38,610
Equipment Fund	687,692	477,489	429,503	612,203
Technology Fund	676,401	1,169,105	786,255	1,465,968
South Regional Wastewater Treatment Plant Depreciation Fund	102,360	197,064	263,129	361,912
Compost Fund	202,951	109,480	121,966	150,104
Personnel Policy Fund	76,333	144,059	162,265	119,299
TX Capital Improvement Fund	1,734,762	3,858,000	3,793,171	4,206,183
TX Infrastructure Fund	205,045	1,520,000	1,481,215	800,000
Wright Patman Corps of Engineers Cost Fund	55,000	102,000	55,000	-
Lake Texarkana Capital Improvement Fund	244,094	1,250,000	1,167,660	782,000
Waggoner Creek Wastewater Treatment Plant Capital Improvement Fund	326,647	200,000	377,772	200,000
Expenditures	**29,001,492**	**39,397,275**	**39,216,983**	**43,261,064**
Fund Balance				
Texas Revenue Fund	2,598,044	4,702,288	2,757,899	1,823,606
GP Revenue Fund	-	-	-	-
2020 Refunding Bond Fund	123,948	273	-	-
2013 Bond Fund	28,842	29,474	33,329	38,225
2013 Bond Construction Fund	-	-	-	-
Millwood Depreciation Fund	464,249	87,900	317,726	405,050
North Texarkana Wastewater Treatment Plant Depreciation Fund	9,320	6,262	10,892	1,532
Equipment Fund	76,548	48,773	78,793	16,376
Technology Fund	697,152	281,867	690,755	243,702
South Regional Wastewater Treatment Plant Depreciation Fund	132,906	66,757	61,737	3,500
Compost Fund	86,215	27,194	92,818	54,144
Personnel Policy Fund	221,120	137,185	195,694	213,234

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Texarkana Water Utilities Fund Budget Summary

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
TX Capital Improvement Fund	1,233,287	10,138	275,876	24,763
TX Infrastructure Fund	860,168	52,066	228,316	121,015
Wright Patman Corps of Engineers Cost Fund	11,013,761	11,034,760	13,155,172	15,220,048
Lake Texarkana Capital Improvement Fund	965,698	27,259	329,988	229,838
Waggoner Creek Wastewater Treatment Plant Capital Improvement Fund	285,321	217,188	849,054	877,503
Fund Balance	**18,796,579**	**16,729,384**	**19,078,049**	**19,272,536**

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Fleet Capital Replacement Schedule

Department	Description	Fund Source		FY 2024
POLICE	ESCAPE BASE MODEL FWD OR MAVERICK	704	$	40,000
POLICE	ESCAPE BASE MODEL FWD OR MAVERICK	704	$	40,000
POLICE	ESCAPE BASE MODEL FWD OR MAVERICK	704	$	40,000
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL K9	704	$	70,000
POLICE	INTERCEPTOR UTIL K9	704	$	70,000
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
POLICE	INTERCEPTOR UTIL	704	$	67,500
FIRE	(2) RADIOS AND (2) LAPTOP STANDS	704	$	19,000
PUBLIC WORKS	F150 EC LB V8 GAS W/LADDER RACK	704	$	47,500
PUBLIC WORKS	WACKER NEUSON ROLLER	704	$	87,000
PUBLIC WORKS	20' GOOSENECK TRL (F/REMOTE MOWER)	704	$	10,500
PUBLIC WORKS	30 YD DUMP BODY W/HLTG ROTOBEC 910	704	$	260,000
PUBLIC WORKS	KUBOTA MX5400DT TRACTOR 4WD	704	$	39,000
PUBLIC WORKS	BUSHHOG 6'	704	$	6,000
PUBLIC WORKS	BUSHHOG 6'	704	$	6,000
BUILDING & CODE	FORD ESCAPE FWD	704	$	33,000
BUILDING & CODE	FORD ESCAPE FWD	704	$	33,000
PARKS	F250 EC LB V8 GAS	704	$	52,000
PARKS	F250 EC LB V8 GAS	704	$	52,000
PARKS	ZERO TURN MOWER	704	$	14,200
PARKS	ZERO TURN MOWER	704	$	14,200
PARKS	ZERO TURN MOWER	704	$	14,200
	AXON CAMERAS	704	$	51,903
			$	1,607,003
WATER	BUCKET TRUCK	TWU	$	167,228
WATER	TUB GRINDER	TWU	$	400,000
WATER	HAUL TRUCK	TWU	$	200,000
WATER	1 1/2T CREW TRUCK	TWU	$	50,000
			$	817,228
	MANAGEMENT FEE		$	5,000
			$	2,429,231

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GENERAL FUNDS

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General Government

- City Council
- City Secretary
- Municipal Court
- Worker's Compensation
- City Manager
- Human Resources
- Finance Administration
- Other Post Employment Benefits

Mission

The City Council, composed of the Mayor and six Council Members, is the legislative and policy making body of the City. The City Manger and his staff are charged with updating, monitoring, and implementing the goals and directives established by the City Council. Human Resources is responsible for effective and efficient administration of all personnel policies and procedures for the City. The Municipal Court provides a fair and efficient program for the disposition of of all cases in its jurisdiction. The Finance department is responsible for the oversight and administration of all of the City's fiscal operations and activities. Management of the City's worker's compensation insurance program and other post employment benefits program fall under the Other department within General Goverment.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 2,362,215	$ 2,744,215	$ 2,665,468	$ 2,767,201

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General Government

Performance Measures

Goal: Provide transparency by responding to public information requests according to the requirements of the Texas Public Information Act.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Public Information Requests	94	111	130	Pending

Goal: Provide complete and reliable financial information with a Comprehensive Annual Financial Report (CAFR) and budget document that meet the requirements of the Government Finance Officers Association (GFOA).

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Achievement of GFOA Award for CAFR	Yes	Unable to obtain due to cyber attack	Unable to obtain due to cyber attack	Pending
Achievement of GFOA Award for Budget Document	Yes	Yes	Yes	Yes

Goal: Recruit and attract a skilled and diverse workforce.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Jobs Posted	29	38	49	Pending
Inquiries Received	30,232	56,545	78,848	Pending
Applications Received	1,179	975	1,547	Pending

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Police

- Police Administration
- Uniformed Police Services
- Support Police Services
- Criminal Investigation Services
- Traffic Enforcement
- Narcotic Investigation
- Evidence Management
- Strategic Partnerships
- Problem Oriented Policing
- Regional Training Source
- Crime Prevention

Mission

The Police Department is a full service professional law enforcement organization dedicated to protecting life and property, and to serving the citizens that live in and visit the City of Texarkana, Texas. The Police Department employs problem oriented policing strategies to address crime, fear of crime and quality of life issues. The department is a "recognized policing agency" as established by the Texas Police Chiefs Association and as a result of independent third party validation and inspection conducted under the auspices of that organization.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 6,969,311	$ 9,586,888	$ 9,524,758	$ 10,007,247

Performance Measures

Goal: Maintain accreditation with the Texas Police Chiefs Association as a recognized policing agency.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Recognized Policing Agency	Yes	Yes	Yes	Pending

Goal: Engage the community utilizing social media.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Social Media Impressions	11,527,986	16,152,899	19,700,630	Pending

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Police

Goal: Respond to all calls for service quickly and professionally with response times to Priority 1 calls in under five minutes.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Average Response Time to Priority 1 Calls	5:12	4:34	3:41	Pending

Goal: Provide thorough and timely investigations to clear cases assigned to the department.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Cases Assigned	1,673	1,372	1697	Pending
Cases Cleared	815	489	627	Pending

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Fire and Emergency Management

- Fire Administration
- Fire Operations
- Emergency Management
- Fire Prevention
- Fire Investigation
- Training
- Compliance
- Grant Management

Mission

To protect the Citizens of Texarkana, Texas and their property from the dangers of fire and other hazardous conditions through public education, fire prevention, code enforcement, emergency preparedness, and professional emergency response. Maintain a state of readiness through regular, effective training and protect ourselves through an effective safety program.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 4,657,641	$ 7,277,587	$ 7,577,111	$ 7,747,658

Performance Measures

Goal: To protect the lives and property of the citizens of Texarkana, Texas with a average response time of four minutes or less and an average annual loss percentage of less than 10%.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Total Calls For Service	3,507	4,135	Data unavailable due to software conversion.	Pending
Average Response Time	4:15	4:41		
Threatened Property Lost	5.04%	8.66%		

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Public Works

- Public Works Administration
- Engineering and Traffic Division
- Streets and Drainage Division
- Fleet Services Division

Mission

The Public Works Department administers, directs, and coordinates operations for the Engineering Design, Streets, Fleet Services, Sign & Signal, and Storm Water Management Divisions. Our goal is to provide efficient management and maintenence of the City's infrastructure system and the City's fleet.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 3,543,085	$ 4,460,630	$ 4,308,674	$ 4,482,816

Performance Measures

Goal: To promote safe transportation routes for the citizens of Texarkana, Texas through the repair and maintenance of City streets, drainage, signals, lighting and signage.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Stormwater Permits	28	23	34	Pending
Street Maintenance and ROW Work Orders	1,071	731	504	Pending
Sign and Signal Work Orders	845	482	1,539	Pending

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Building and Code Administration

- Inspection
- Environmental Services
- Code Enforcement
- Animal Control
- Environmental Health
- Food/ Restaurant Inspections
- Building Plan Review
- Zoning

Mission

The Building and Code Administration Department manages the overall code enforcement for all building construction, zoning, litter, substandard buildings, weed lots, and junk vehicles for the City. Our goal is to ensure the health and safety of all buildings, eating establishments and retail foods, animals, and environmental codes for all our citizens.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 1,360,339	$ 1,775,117	$ 2,181,045	$ 1,467,414

Performance Measures

Goal: To provide a safe community that adheres to local and national building codes, ordinances, and zoning regulations.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Building Inspections	1,200	992	603	Pending
Electrical Inspections	1,115	923	952	Pending
Plumbing Inspections	1,300	1,113	1,072	Pending
HVAC Inspections	500	360	405	Pending
Sign Inspections	64	151	113	Pending
Courtesy	400	162	77	Pending
Certificates of Occupancy	383	362	75	Pending

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Building and Code Administration

Goal: To promote a positive city image through public education and enforcement of violations for litter, junk vehicles, weed lots, substandard structures, nuisances, and dumping within the City.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Building Code Violations			103	Pending
Illegal Dumping	400	320	13	Pending
Litter & Nuisance	1,800	1,702	362	Pending
Junk Vehicles	39	51	58	Pending
Junk Vehicles Removed	28	32	30	Pending
Substandard Demolitions			60	Pending
Weed Lot Cases			650	Pending

Goal: To provide a safe and healthy community that adheres to environmental health codes for food service establishments, retail food stores, public and semi-public swimming pools, spas, hot tubs, day care centers, foster homes, nursing homes, and schools.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Health Inspections:				
Routine Inspections	563	402	220	Pending
Complaint Inspections	78	52	84	Pending
Occupancy Inspections			276	Pending
Plan Reviews			93	Pending
New Retail Food Est. Opened			49	Pending
Pool Inspections			45	Pending

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Building and Code Administration

Goal: To promote a safe and healthy community through public education and enforcement of ordinances for the housing, care, control, and licensing of domestic animals, urban wildlife education, and disease prevention.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Animal Services:				
Calls for Service	2,090	1,760	2,358	Pending
Animal Bites investigated			55	Pending
Calls for animal at large			300	Pending
City Registrations Issued			350	Pending

Goal: To deliver effective and streamlined services for programs related to comprehensive planning, zoning administration, retaining and attracting businesses to Texarkana and creating new residential opportunities.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Zoning Applications Processed	41	56	73	Pending
Site Plan Approvals	6	2	18	Pending
Zoning Violation Cases			42	Pending

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Parks and Recreation

- Building Maintenance
- Parks & Recreation Administration
- Park Planning
- Parks Grounds and Facilities Maint.
- Athletic Field Maintenance
- Recreation Programs
- Collins Center/ Senior Services
- Southwest Center
- Special Events
- Athletic Fields Enhancements/Tournaments

Mission

The goal of the parks & recreation department is to improve the quality of life for the citizens of our community by providing meaningful recreational programs along with safe, beautiful and sustainable facilities.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 2,017,648	$ 2,254,383	$ 2,232,922	$ 2,322,100

Performance Measures

Goal: To provide citizens of all ages access to recreational programs, community events, and facilities that promote active lifestyles, socialization, and a positive City image.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Parks Facility Rentals	400	1,100	1,300	Pending
Youth Participation Activities/Programs/ Sports	1,200	2,900	3,300	Pending
Parks & Recreation Community Events	10	15	23	Pending

Goal: To provide a Farmers' Market where citizens have the opportunity to purchase locally grown natural produce and engage in community events that promote healthy and local choices.

Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23

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Parks and Recreation

Farmers' Market Vendors	32	38	40	Pending
Farmers' Market Events	18	18	13	Pending

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Planning and Community Development

- Community Redevelopment Grant Admin
- Housing and Demolition
- Grant Development
- Neighborhood & Downtown Revitalization
- EPA Brownfield

Mission

The Department of Planning & Community Development implements a variety of programs to assist in the development of the City's economic future and foster a better quality of life. These programs encompass comprehensive planning, zoning administration, physical revitalization of targeted areas, retaining and attracting businesses to Texarkana, creating new residential opportunities, revitalization of neighborhoods and job training opportunities. This department also includes the Texarkana, Texas Famers' Market that began as part of the USDA grant program to provide a seasonal open-air farmers' market featuring locally grown produce.

Budget

Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
$ 347,594	$ 579,377	$ 571,744	$ 583,534

Performance Measures

Goal: To deliver effective and streamlined services for programs related to physical revitalization of targeted areas, retaining and attracting businesses to Texarkana, creating new residential opportunities, revitalization of neighborhoods, and job training opportunities.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Homebuyer Assistance Applications	1	1	1	Pending
Homeowner Rehab Applications	20	-	-	Pending
Active Neighborhood Associations	2	2	3	Pending

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Planning and Community Development

Goal: To obtain grant funding that provides resources for the improvement of infrastructure, public parks, contaminated brownfield sites, and various programs including energy efficiency, housing reconstruction, homebuyer assistance, transitional housing and job training programs for low-income individuals and families.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Grant Applications	3	2	7	Pending
Grants Awarded	2	1	5	Pending
Billable Grant Project Hours	2,892	2,798	2,870	Pending
EPA Brownfield Activities Completed	6	5	2	Pending
CDBG Project Activities Completed	4	2	6	Pending
CDBG CV Project Activities Completed			7	Pending

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Non-Operating

- Non-Operating

Mission

The mission of this department is to provide a budget location for a number of expenditures that do not readily fit into another departmental budget of the City.

Budget

	Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
Non-Operating	$ 11,033,535	$ 11,660,118	$ 11,797,700	$ 12,243,848
One-Time Use of Fund Balance	$ -	$ 11,239,918	$ 11,025,698	$ 513,200
	$ 11,033,535	$ 22,900,036	$ 22,823,398	$ 12,757,048

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General Fund Statement of Revenue

Description	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Charges for Services				
Animal Services	6,888	8,200	5,500	5,500
City Of Texarkana, Ark	29,147	27,000	26,000	26,000
Contract Charge - IPC	18,900	18,900	18,900	18,900
MPO Service Charges	20,000	24,000	30,000	30,000
Police Overtime/Other	78,006	60,000	80,000	80,000
Police Overtime-Schools	15,228	9,000	13,000	13,000
Spraying Services	9,351	11,000	9,500	9,500
Charges for Services	**177,521**	**158,100**	**182,900**	**182,900**
Contribution From Others				
Contribution From Others	22,542	7,000	187,518	5,000
Donations/Interest	-	-	530	-
Perot Theatre Contribution	336	2,210	2,210	2,210
Contribution From Others	**22,878**	**9,210**	**190,258**	**7,210**
Fees				
Bringle Lake Green Fees	-	650	-	-
Civil Justice Fee	2	350	-	-
Death Certificates	8,225	8,000	8,000	8,000
Fire Fees	21,705	17,000	22,000	22,000
Garbage Collection Fees	851,278	890,000	1,000,000	1,000,000
Lien Recovery / Release	1,456	1,500	-	-
Lot Cleaning Fees	11,939	12,000	12,000	12,000
Payroll Deduction Fees	701	700	700	700
State Comp. Surcharge	5,053	5,000	5,000	5,000
Summer Rec. Program	5,050	-	-	-
Towing/Impound Revenue	21,765	20,000	20,000	20,000
Vital Postage Fee	1,417	1,000	350	350
Vital Statistics	80,217	100,000	85,000	85,000
Zoning Fees	500	-	500	500
Fees	**1,009,307**	**1,056,200**	**1,153,550**	**1,153,550**
Fines & Forfeitures				
Applied Court Bonds	-	-	-	-
Arrest Warrant/Capias	38,477	81,000	65,000	65,000
Child Safety Fund	3,529	3,300	4,000	4,000
Collection Agency Fees	-	-	3,000	3,000
Combined Court Costs	255,373	226,000	300,000	300,000
Fines & Forfeitures	588,394	581,000	600,000	600,000
Fugitive Apprehension Fee	-	85	-	-
Indigent Defense Fee	102	7,900	50	50

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General Fund Statement of Revenue

Description	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Judicial Salaries Fee	277	21,400	125	125
Municipal Treasury/Traffic	7,392	9,500	8,000	8,000
Special Expense & Admin	7,334	100,000	75,000	75,000
State Juror Fee	617	16,000	600	600
State Traffic Fee	123,112	110,000	130,000	130,000
Time Pymt Fee(Jud Eff)	54	2,800	35	35
Time Pymt Fee(No Restr)	18,121	15,700	23,000	23,000
Time Pymt Fee(State)	265	13,800	150	150
Truancy Prevention City Fee	20,588	9,400	25,000	25,000
Truancy Prevention Fee	54	3,900	23	23
Fines & Forfeitures	**1,063,688**	**1,201,785**	**1,233,983**	**1,233,983**
Franchise Taxes				
Cable TV Franchise	130,030	180,000	174,000	174,000
Electric- SW AR	26,874	22,000	27,000	27,000
Electric-Bowie Cass	7,190	6,000	7,500	7,500
Electric-SWEPCO	804,504	750,000	785,000	785,000
Gas Franchise	269,111	250,000	300,000	300,000
Telephone Franchise	98,944	145,000	100,000	100,000
Franchise Taxes	**1,336,652**	**1,353,000**	**1,393,500**	**1,393,500**
Grant Revenue				
Civil Defense	15,493	-	-	-
Contribution From State	35,615	219,680	287,180	-
Contribution From US Govt.	10,385	-	68,942	-
Homeland Sec/Emer Mgmt	-	-	-	-
Grant Revenue	**61,494**	**219,680**	**356,122**	**-**
Investment Earnings				
Dividend Revenue	1,417	-	-	-
Interest Revenue	419,532	226,975	1,237,000	414,250
Interest/Police Evidence	26	20	60	60
Rosehill Cemetery	9,485	8,250	16,000	16,000
Investment Earnings	**430,461**	**235,245**	**1,253,060**	**430,310**
Other Revenue				
Cash Short/Overages	3,258	-	-	-
Employer Contribution	388,271	375,000	375,000	435,000
Miscellaneous Income	62,403	25,000	63,000	63,000
Parks Spec Events Don	1,815	-	-	-
Recovery Damage Claims	43,548	-	41,191	-
Reimbursement - Worker's Comp.	57,115	50,000	50,000	50,000

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General Fund Statement of Revenue

Description	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Reimbursements/Refunds	-	-	3,050	3,050
Sale Of Surplus Property	226,363	50,000	276,209	-
Other Revenue	**782,773**	**500,000**	**808,450**	**551,050**
Permits				
Alarm Permits	68,895	85,000	65,000	65,000
Alcohol Permit Fee	15,420	12,000	16,500	16,500
Amusement Devices Fees	4,356	3,000	4,500	4,500
Building Permits	364,832	760,000	1,150,000	370,000
Electrical Permits	21,921	22,000	32,000	32,000
Food Permits	86,337	95,000	83,000	83,000
Garage Sale Permits	415	-	650	650
Plans And Specs	-	-	300	-
Plumbing Permits	46,411	40,000	47,000	47,000
Sign Permits	26,230	15,000	25,000	25,000
Special Events Permits	750	-	60	-
St Cutting/Driveway Per	1,129	1,200	1,200	1,200
Swimming Pool Permits	7,763	6,000	7,800	7,800
Permits	**644,458**	**1,039,200**	**1,433,010**	**652,650**
Property Tax Revenue				
Current City Taxes	13,436,987	12,930,773	13,246,266	13,359,578
Delinquent City Taxes	149,587	200,000	150,000	150,000
Penalty & Interest	138,476	145,000	140,000	140,000
Property Tax Revenue	**13,725,051**	**13,275,773**	**13,536,266**	**13,649,578**
Rental Revenue				
Lease Proceeds	-	-	-	-
Park Pavilion Rentals	9,055	10,000	10,000	10,000
Park Rent	115	125	3,000	3,000
Rental - SW Center	4,570	3,500	7,500	7,500
Rental Revenue	**13,740**	**13,625**	**20,500**	**20,500**
Taxes - Other				
City Sales Tax	20,910,472	20,781,200	21,985,000	22,424,700
Other Taxes	161,080	150,000	165,000	165,000
Taxes - Other	**21,071,552**	**20,931,200**	**22,150,000**	**22,589,700**
Transfers In				
Trf From Court Technology	3,116	3,116	3,116	3,116
Trf From Economic Development Fund	-	-	-	-
Trf From Fleet	1,367	1,367	1,367	1,367

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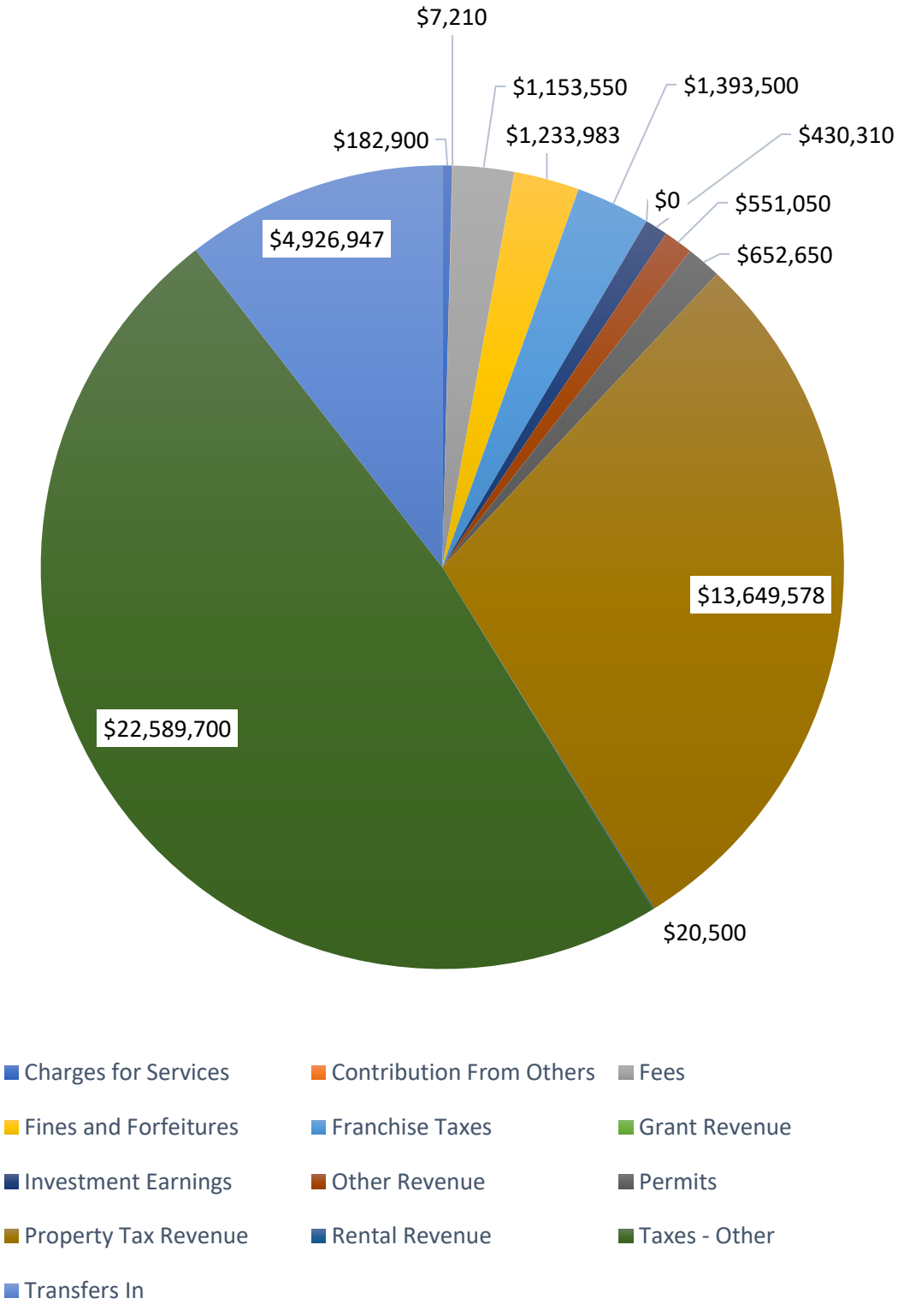
General Fund Statement of Revenue

Description	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Trf From General Fund	3,770,976	4,244,750	4,244,750	3,869,750
Trf From Health Fund	6,714	6,714	6,714	6,714
Trf From Law Enf Program	-	-	-	-
Trf From Stormwater Fund	-	-	-	-
Trf From TIRZ #1 Fund	4,000	2,000	2,000	2,000
Trf From TWU	1,007,757	1,022,500	1,022,500	1,044,000
Transfers In	**4,793,930**	**5,280,447**	**5,280,447**	**4,926,947**
Revenue Total	**45,133,506**	**45,273,465**	**48,992,046**	**46,791,878**

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Revenue By Source

General Fund



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General Fund Expenditures By Department

Description	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
General Government				
Accounting	-	-	-	-
City Council	103,844	103,340	104,708	106,073
City Manager	516,367	662,842	620,713	642,981
City Secretary	315,546	330,729	330,927	335,198
Finance Administration	559,954	610,210	607,000	632,790
General Services	-	-	-	-
Human Resources	436,161	514,270	488,878	524,571
Municipal Court	478,033	522,823	523,242	535,587
Other	789,964	-	1,924,600	1,817,103
Vital Statistics	-	-	-	-
General Government	**3,199,870**	**2,744,215**	**4,600,068**	**4,594,304**
Police				
Central Records and Communications	-	-	-	-
Police Administration	809,031	328,572	419,497	423,952
Police Enterprise Training	2,610	-	16,737	5,250
Police Patrol Division	3,599,169	5,671,095	5,607,810	5,885,853
Police Services Division	3,228,046	3,587,221	3,587,451	3,785,192
Police	**7,638,857**	**9,586,888**	**9,631,495**	**10,100,247**
Fire and Emergency Management				
Emergency Management	196	-	-	-
Fire and Emergency Management	4,929,658	7,277,587	8,458,096	7,932,355
Fire Operations	23,543	-	-	-
Fire and Emergency Management	**4,953,397**	**7,277,587**	**8,458,096**	**7,932,355**
Public Works				
Engineering and Infrastructure	285,050	451,362	438,693	446,601
Engineering and Traffic	417,083	519,023	454,704	522,478
Fleet Maintenance	39,634	-	1,041,253	1,673,110
Streets and Drainage	3,963,057	3,490,246	5,244,404	4,438,737
Public Works	**4,704,824**	**4,460,630**	**7,179,055**	**7,080,926**
Building and Code Administration				
Animal Control - 2005	67	-	-	-
Building and Code Administration	1,401,416	1,775,117	2,181,045	1,467,414
Building and Code Administration	**1,401,483**	**1,775,117**	**2,181,045**	**1,467,414**
Parks and Recreation				
Parks and Recreation Administration	326,324	416,962	429,644	441,850
Parks Maintenance	1,911,451	1,605,996	1,934,026	1,857,662

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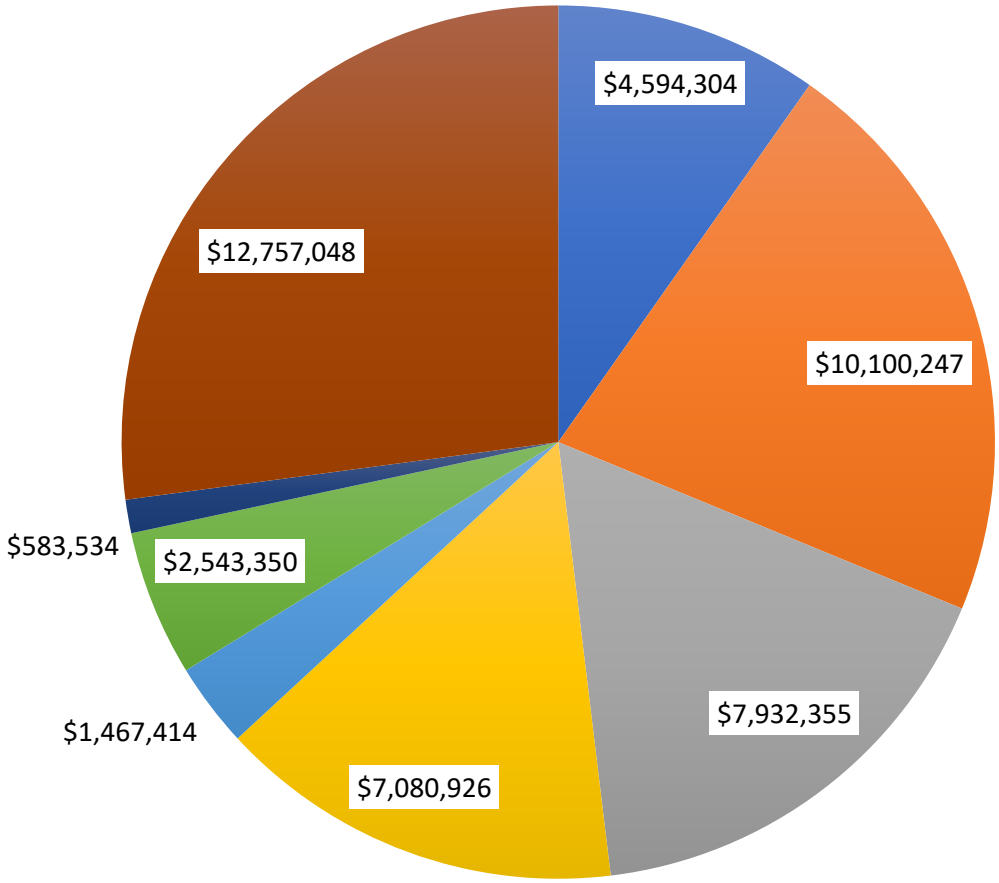
General Fund Expenditures By Department

Description	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Parks and Recreation				
Recreational Programs & Activities	212,748	231,425	232,029	243,837
Senior Citizens Program	269	-	-	-
Parks and Recreation	**2,450,792**	**2,254,383**	**2,595,699**	**2,543,350**
Planning and Community Development				
Planning and Community Development	383,475	579,377	571,744	583,534
Planning and Community Development	**383,475**	**579,377**	**571,744**	**583,534**
Non-Operating				
Non-Operating	11,033,535	22,900,036	22,823,398	12,757,048
Non-Operating	**11,033,535**	**22,900,036**	**22,823,398**	**12,757,048**
Expense Total	**35,766,233**	**51,578,234**	**58,040,599**	**47,059,178**

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Expenditures By Department

General Fund



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General Fund Budget Forecast

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2023-102 ATTH 01

	2023	2024	2025	2026	2027
Fund Balance	**37,038,521**	**27,989,968**	**27,722,668**	**27,060,111**	**26,562,2**
Revenue					
Charges for Services	182,900	182,900	182,900	182,900	182,9
Contribution From Others	183,048	-	-	-	
Fees	1,153,550	1,153,550	1,153,550	1,153,550	1,153,5
Fines & Forfeitures	1,233,983	1,233,983	1,233,983	1,233,983	1,233,9
Franchise Taxes	1,393,500	1,393,500	1,393,500	1,393,500	1,393,5
Grant Revenue	136,442	-	-	-	
Investment Earnings	966,060	266,060	266,060	266,060	266,0
Other Revenue	125,967	116,050	116,050	116,050	116,0
Permits	1,433,010	652,650	652,650	652,650	652,6
Property Tax Revenue	13,536,266	13,649,578	14,006,770	14,374,305	14,742,2
Rental Revenue	20,500	20,500	20,500	20,500	20,5
Taxes - Other	22,150,000	22,589,700	23,038,194	23,495,658	23,962,2
Transfers In	1,024,500	1,046,000	1,046,000	1,046,000	1,046,0
Total General Fund 101 Revenue	43,539,726	42,304,471	43,110,157	43,935,156	44,769,7
Personnel Policy Fund 103	745,000	840,000	840,000	840,000	750,0
Workers Compensation Fund 104	385,000	438,500	438,500	438,500	438,5
Public Safety Equipment Fund 108	181,000	176,500	176,500	176,500	176,5
Real Estate Sales and Aquisition Fund 109	51,503	-	-	-	
City Technology Fund 115	586,087	540,407	535,407	535,407	520,4
Major Street Maintenance Fund 120	900,000	925,000	925,000	925,000	925,0
Fire Department Training Fund 121	1,500	500	-	-	
Police Training Fund 216	5,500	5,250	5,250	5,250	5,2
Building Maintenance Fund 228	301,100	261,250	261,250	261,250	261,2
Fleet Capital Replacement Fund 704	2,295,630	1,300,000	1,275,000	1,250,000	1,225,0
Total General Fund Non 101 Revenue	5,452,320	4,487,407	4,456,907	4,431,907	4,301,9
Total Revenue	**48,992,046**	**46,791,878**	**47,567,064**	**48,367,063**	**49,071,6**
Expenditures					
General Government	2,665,468	2,767,201	2,842,759	2,921,229	3,001,6
Police	9,524,758	10,007,247	10,374,734	10,818,933	11,211,9
Fire and Emergency Management	7,577,111	7,747,658	8,201,366	8,481,679	8,784,6
Public Works	4,308,674	4,482,816	4,569,212	4,684,483	4,709,3
Building and Code Administration	2,181,045	1,467,414	1,502,697	1,541,549	1,581,3
Parks and Recreation	2,232,922	2,322,100	2,387,315	2,456,700	2,529,0
Planning and Community Development	571,744	583,534	596,757	611,827	627,4
Non-Operating	22,823,398	12,757,048	12,303,117	12,413,776	12,320,3
Total General Fund 101 Expenditures	51,885,119	42,135,018	42,777,958	43,930,177	44,765,7
Personnel Policy Fund 103	777,959	824,107	826,560	829,031	831,6
Workers Compensation Fund 104	374,361	435,000	435,000	435,000	435,0
Public Safety Equipment Fund 108	209,985	176,500	176,500	176,500	176,5
Real Estate Sales and Aquisition Fund 109	25,000	26,503	-	-	-

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General Fund Budget Forecast

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	2023	2024	2025	2026	2027
Expenditures					
City Technology Fund 115	762,239	592,600	547,600	547,600	555,6
Major Street Maintenance Fund 120	1,685,928	925,000	925,000	925,000	925,0
Fire Department Training Fund 121	-	65,947	-	-	
Police Training Fund 216	16,737	5,250	5,250	5,250	5,2
Building Maintenance Fund 228	402,777	261,250	261,250	261,250	261,2
Fleet Capital Replacement Fund 704	1,900,494	1,612,003	2,274,503	1,755,143	1,865,7
Total General Fund Non 101 Expenditures	6,155,480	4,924,160	5,451,663	4,934,774	5,055,9
Total Expenditures	**58,040,599**	**47,059,178**	**48,229,621**	**48,864,950**	**49,821,6**
Fund Balance	**27,989,968**	**27,722,668**	**27,060,111**	**26,562,224**	**25,812,1**

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101 General Fund

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2023-102 ATTH 01

		2023	2024	2025	2026	2027
	Fund Balance	**32,226,204**	**23,880,811**	**24,050,264**	**24,382,463**	**24,387,4**
	Revenue					
40001	Contribution From State	67,500	-	-	-	
40016	Contribution From US Govt.	68,942	-	-	-	
40031	Contribution From Others	182,518	-	-	-	
41000	Interest Revenue	950,000	250,000	250,000	250,000	250,0
41034	Trf From TWU	1,022,500	1,044,000	1,044,000	1,044,000	1,044,0
41035	Trf From TIRZ #1 Fund	2,000	2,000	2,000	2,000	2,0
46001	Current City Taxes	13,246,266	13,359,578	13,716,770	14,084,305	14,452,2
46002	Delinquent City Taxes	150,000	150,000	150,000	150,000	150,0
46003	Penalty & Interest	140,000	140,000	140,000	140,000	140,0
46006	City Sales Tax	21,985,000	22,424,700	22,873,194	23,330,658	23,797,2
46007	Electric- SW AR	27,000	27,000	27,000	27,000	27,0
46008	Other Taxes	165,000	165,000	165,000	165,000	165,0
46010	Electric-Bowie Cass	7,500	7,500	7,500	7,500	7,5
46011	Electric-SWEPCO	785,000	785,000	785,000	785,000	785,0
46012	Gas Franchise	300,000	300,000	300,000	300,000	300,0
46013	Telephone Franchise	100,000	100,000	100,000	100,000	100,0
46014	Cable TV Franchise	174,000	174,000	174,000	174,000	174,0
46016	State Comp. Surcharge	5,000	5,000	5,000	5,000	5,0
46017	Death Certificates	8,000	8,000	8,000	8,000	8,0
46018	Municipal Treasury/Traffic	8,000	8,000	8,000	8,000	8,0
46020	Truancy Prevention Fee	23	23	23	23	
46021	Building Permits	1,150,000	370,000	370,000	370,000	370,0
46022	Electrical Permits	32,000	32,000	32,000	32,000	32,0
46023	Plumbing Permits	47,000	47,000	47,000	47,000	47,0
46024	Zoning Fees	500	500	500	500	5
46025	Truancy Prevention City Fee	25,000	25,000	25,000	25,000	25,0
46027	Alcohol Permit Fee	16,500	16,500	16,500	16,500	16,5
46030	St Cutting/Driveway Per	1,200	1,200	1,200	1,200	1,2
46033	Lot Cleaning Fees	12,000	12,000	12,000	12,000	12,0
46035	Vital Statistics	85,000	85,000	85,000	85,000	85,0
46036	Garbage Collection Fees	1,000,000	1,000,000	1,000,000	1,000,000	1,000,0
46037	Vital Postage Fee	350	350	350	350	3
46038	Child Safety Fund	4,000	4,000	4,000	4,000	4,0
46040	Arrest Warrant/Capias	65,000	65,000	65,000	65,000	65,0
46041	Fines & Forfeitures	600,000	600,000	600,000	600,000	600,0
46047	Special Expense & Admin	75,000	75,000	75,000	75,000	75,0
46050	Park Rent	3,000	3,000	3,000	3,000	3,0
46051	Towing/Impound Revenue	20,000	20,000	20,000	20,000	20,0
46052	Rental - SW Center	7,500	7,500	7,500	7,500	7,5
46057	Time Pymt Fee(Jud Eff)	35	35	35	35	
46060	Time Pymt Fee(State)	150	150	150	150	1
46062	City Of Texarkana, Ark	26,000	26,000	26,000	26,000	26,0
46063	Rosehill Cemetery	16,000	16,000	16,000	16,000	16,000

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101 General Fund

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2023-102 ATTH 01

		2023	2024	2025	2026	2027
46065	Police Overtime-Schools	13,000	13,000	13,000	13,000	13,0
46067	Time Pymt Fee(No Restr)	23,000	23,000	23,000	23,000	23,0
46070	Police Overtime/Other	80,000	80,000	80,000	80,000	80,0
46071	Food Permits	83,000	83,000	83,000	83,000	83,0
46072	Swimming Pool Permits	7,800	7,800	7,800	7,800	7,8
46074	Combined Court Costs	300,000	300,000	300,000	300,000	300,0
46076	MPO Service Charges	30,000	30,000	30,000	30,000	30,0
46078	Sign Permits	25,000	25,000	25,000	25,000	25,0
46080	Garage Sale Permits	650	650	650	650	6
46084	Sale Of Surplus Property	5,076	-	-	-	
46086	Recovery Damage Claims	4,841	-	-	-	
46087	Amusement Devices Fees	4,500	4,500	4,500	4,500	4,5
46088	Miscellaneous Income	63,000	63,000	63,000	63,000	63,0
46089	Payroll Deduction Fees	700	700	700	700	7
46094	Fire Fees	22,000	22,000	22,000	22,000	22,0
46106	Animal Services	5,500	5,500	5,500	5,500	5,5
46107	Spraying Services	9,500	9,500	9,500	9,500	9,5
46108	Contract Charge - IPC	18,900	18,900	18,900	18,900	18,9
46113	Reimbursements/Refunds	3,050	3,050	3,050	3,050	3,0
46117	Alarm Permits	65,000	65,000	65,000	65,000	65,0
46120	State Traffic Fee	130,000	130,000	130,000	130,000	130,0
46123	State Juror Fee	600	600	600	600	6
46126	Judicial Salaries Fee	125	125	125	125	1
46130	Indigent Defense Fee	50	50	50	50	
46131	Interest/Police Evidence	60	60	60	60	
46139	Collection Agency Fees	3,000	3,000	3,000	3,000	3,0
46150	Park Pavilion Rentals	10,000	10,000	10,000	10,000	10,0
46153	Special Events Permits	60	-	-	-	
46231	Plans And Specs	300	-	-	-	
46240	Reimbursement - Worker's Comp.	50,000	50,000	50,000	50,000	50,0
47353	Donations/Interest	530	-	-	-	
	Total Revenue	**43,539,726**	**42,304,471**	**43,110,157**	**43,935,156**	**44,769,7**
	Expenditures					
50007	Trf To Employee Benefit Fund	1,290,151	150,185	152,585	155,480	158,4
50019	Agent Fees	5,000	5,000	5,000	5,000	5,0
50053	Trf To Personnel Policy Fund	700,000	825,000	825,000	825,000	735,0
50055	Trf To Building Maintenance	252,750	252,750	252,750	252,750	252,7
50056	Trf to Public Safety Radio Fd	47,880	47,880	47,880	47,880	47,8
50059	Trf To Fleet Fund	1,412,974	1,258,816	1,269,795	1,281,819	1,294,3
50067	Trf To Capital Replacement Fund	1,931,000	1,200,000	1,200,000	1,200,000	1,200,0
50069	Trf To Technology Fund	339,000	520,000	515,000	515,000	500,0
50075	Trf To Court Technology Fund	6,000	-	8,000	8,000	8,0
50088	Transfer to Major Maintenance	850,000	900,000	900,000	900,000	900,0
50091	Transfer to Farmers Market	3,000	3,000	3,000	3,000	3,000
50095	Trf to Public Safety Equipment Fund	172,000	172,000	172,000	172,0	

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101 General Fund

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		2023	2024	2025	2026	2027
50101	Trf to National Fitness Campaign Fund	87,000	-	-	-	
50105	Trf to Union Station Fund	200,000	-	-	-	
50106	Trf to TCA Grant Fund	25,000	-	-	-	
50120	Transfer to TWU	2,999,376	1,513,200	1,000,000	1,000,000	1,000,0
51011	Stipend - Supervision	14,625	14,625	14,625	14,625	14,6
51013	Stipend - Maintenance	2,400	2,400	2,400	2,400	2,4
51015	Reimbursable Overtime	68,175	68,175	68,175	68,175	68,1
51101	Supervision	1,584,227	1,643,192	1,680,859	1,731,284	1,778,9
51102	Clerical	263,420	276,896	282,434	290,907	299,6
51103	Maintenance Operations	13,717,585	14,759,938	15,303,981	15,897,922	16,464,7
51105	Overtime	985,497	985,497	985,497	985,497	984,4
51106	Longevity Pay	182,920	195,135	211,515	227,460	243,2
51107	Incentive Pay	359,477	357,424	357,424	357,424	357,4
51108	Step-Up Pay	31,600	31,600	31,600	31,600	31,6
51111	Shift Differential Pay	29,620	30,140	30,140	30,140	30,1
51112	Worker's Comp	369,018	422,769	438,196	454,111	469,2
51113	Pensions/Retirement	2,835,017	3,134,834	3,279,418	3,394,011	3,504,2
51114	Social Security	634,164	675,856	692,540	714,388	735,9
51115	Group Insurance	3,378,160	3,070,642	3,398,206	3,618,169	3,854,5
51116	Field Officer Train Pay	17,400	16,200	16,200	16,200	16,2
51120	Auto Allowance	88,650	91,250	91,250	91,250	91,2
51121	Clothing Allowance	30,100	30,500	30,500	30,500	30,5
51126	Tuition Allowance	-	20,000	20,000	20,000	20,0
51132	Telephone Allowance	50,536	50,232	50,232	50,232	50,2
51134	City Contribute 401(A)	19,495	19,920	20,219	20,675	21,1
52201	Supplies	181,673	166,173	166,173	166,173	164,1
52202	Wearing Apparel	75,962	75,312	75,312	75,312	75,3
52203	Feed	2,650	2,650	2,650	2,650	2,6
52204	Food Supplies	23,982	19,622	19,622	19,622	19,6
52205	Postage/Shipping	45,344	35,460	35,460	35,460	35,4
52207	Minor Tools And Equip	195,674	153,719	153,719	153,719	153,7
52209	Chemical Supplies	12,956	15,391	15,391	15,391	15,3
52211	Recreational Supplies	39,150	35,150	35,150	35,150	35,1
52212	Botanical And Agricultu	6,550	7,550	7,550	7,550	7,5
52224	USPCA K-9 Supplies	8,000	8,000	8,000	8,000	8,0
53305	Landscape Maintenance	10,000	10,000	10,000	10,000	10,0
53306	Storm Drains	112,765	80,000	80,000	80,000	80,0
53309	Streets,Alleys,&Bridges	285,500	300,000	300,000	300,000	300,0
53400	Computer Hard & Software	148,229	138,629	138,629	138,629	137,7
53401	Furniture And Fixtures	6,771	3,850	3,850	3,850	3,8
53402	Tools And Equipment	62,872	23,122	23,122	23,122	23,1
53405	Security & Surveillance	6,600	8,000	8,000	8,000	8,0
53408	Street Signs & Markings	30,000	29,000	29,000	29,000	29,0
53409	Signal&Lighting Systems	15,000	17,000	17,000	17,000	17,0
53410	Communications Maint	1,657	1,657	1,657	1,657	1,65
53411	Street Light Maint.	29,000	29,500	29,500	29,500	29,500

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101 General Fund

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		2023	2024	2025	2026	2027
53414	Rosehill Cemetery Maintenance	10,000	10,000	10,000	10,000	10,0
54500	Communications-In House	67,942	67,842	67,842	67,842	67,8
54501	Communications-Cellular	76,759	76,759	76,759	76,759	76,7
54502	Rental	93,802	98,502	98,502	98,502	98,5
54503	Insurance & Bond	424,497	466,398	512,488	563,188	618,9
54504	Special Services	376,917	379,998	367,284	372,324	377,6
54505	Forensic And Photo Labs	6,500	6,500	6,500	6,500	6,5
54506	Travel & Training	194,038	199,713	199,713	199,713	199,7
54507	Utilties-Electricity	201,868	188,618	188,618	188,618	188,6
54508	Utilities-Water & Sewer	63,795	63,795	63,795	63,795	63,7
54509	Utilities-Gas	21,612	21,112	21,112	21,112	21,1
54511	Laundry Service	1,600	1,600	1,600	1,600	1,6
54512	Bi-State Rental	2,108,867	2,315,000	2,315,000	2,315,000	2,315,0
54513	Contract Mowing	100,000	100,000	100,000	100,000	100,0
54514	Community Relations	48,033	49,366	49,366	49,366	49,3
54515	Street Lighting	571,966	572,966	572,966	572,966	572,9
54519	Meals/Local Expense	4,419	4,350	4,350	4,350	4,3
54522	Demolition & Revitalization	245,000	201,721	201,721	201,721	201,7
54523	Bank Service Charges	1,000	1,000	1,000	1,000	1,0
54524	Other Services	760,035	22,035	22,035	22,035	22,0
54525	Advertising	26,620	26,370	26,370	26,370	26,3
54527	Recreational Programs	8,200	12,500	12,500	12,500	12,5
54528	Bowie Co.Appraisal Dist	356,367	356,367	356,367	356,367	356,3
54534	Professional Development	14,374	18,975	17,175	17,175	17,1
54536	Legal Fees	375,000	335,000	335,000	375,000	335,0
54540	Recruiting Costs	2,200	2,200	2,200	2,200	2,2
54542	Principal Payments	28,436	-	-	-	
54543	Interest Payments	68	-	-	-	
54606	Veterinarian Services	26,500	26,500	26,500	26,500	26,5
54608	Dues And Memberships	63,105	61,916	61,916	61,916	61,9
54611	Refuse Contract	33,294	33,664	33,664	33,664	33,6
54614	Library	600,000	600,000	600,000	600,000	600,0
54618	Community Healthcore	-	16,000	16,000	16,000	16,0
54623	State Comptroller	525,000	525,000	525,000	525,000	525,0
54626	Boarding Services	100,000	100,000	100,000	100,000	100,0
54643	Tutd	186,425	186,425	186,425	186,425	186,4
54645	Texarkana Airport Auth	375,761	745,924	745,924	745,924	745,9
54646	Veteran's Office	11,060	11,060	11,060	11,060	11,0
54648	Downtown Enhancement	100,000	125,000	125,000	125,000	100,0
54656	Public Health Fund	75,000	100,000	100,000	100,000	100,0
55801	Building & Facilities	1,747,000	-	-	-	
55814	Parks&Recreational Area	250,000	-	-	-	
55817	Other Improvements	244,252	100,000	100,000	100,000	10,0
57063	Infrastructure Improvements	2,000,000	-	-	-	
57067	College Drive Bike Ped Project	627,971	-	-	-	-
57069	N. Robison Bike Ped Project	613,976	-	-		

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101 General Fund

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		2023	2024	2025	2026	2027
57096	Airport Terminal	1,832,308	-	-	-	
	Total Expenditures	**51,885,119**	**42,135,018**	**42,777,958**	**43,930,177**	**44,765,7**
	Fund Balance	**23,880,811**	**24,050,264**	**24,382,463**	**24,387,442**	**24,391,4**

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103 Personnel Policy Fund

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		2023	2024	2025	2026	2027
	Fund Balance	**576,398**	**543,438**	**559,332**	**572,772**	**583,7**
	Revenue					
40050	Trf From General Fund	700,000	825,000	825,000	825,000	735,0
41000	Interest Revenue	45,000	15,000	15,000	15,000	15,0
	Total Revenue	**745,000**	**840,000**	**840,000**	**840,000**	**750,0**
	Expenditures					
50006	Termination Pay	470,000	470,000	470,000	470,000	470,0
51103	Maintenance Operations	9,277	38,220	38,985	40,154	41,3
51106	Longevity Pay	-	15	75	135	1
51112	Worker's Comp	8,393	9,500	9,532	9,581	9,6
51113	Pensions/Retirement	39,466	44,225	44,421	44,624	44,8
51114	Social Security	17,710	19,925	19,988	20,082	20,1
51115	Group Insurance	233,114	242,222	243,558	244,455	245,4
	Total Expenditures	**777,959**	**824,107**	**826,560**	**829,031**	**831,6**
	Fund Balance	**543,438**	**559,332**	**572,772**	**583,741**	**502,1**

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104 Workers Compensation Fund DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**257,688**	**268,327**	**271,827**	**275,327**	**278,8**
	Revenue					
40006	Employer Contribution	375,000	435,000	435,000	435,000	435,0
41000	Interest Revenue	10,000	3,500	3,500	3,500	3,5
	Total Revenue	**385,000**	**438,500**	**438,500**	**438,500**	**438,5**
	Expenditures					
54503	Insurance & Bond	374,361	435,000	435,000	435,000	435,0
	Total Expenditures	**374,361**	**435,000**	**435,000**	**435,000**	**435,0**
	Fund Balance	**268,327**	**271,827**	**275,327**	**278,827**	**282,3**

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

105 Payroll Disbursement Fund

DRAFT

	2023	2024	2025	2026	2027
Fund Balance		-			
Fund Balance		-			

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108 Public Safety Equipment Fund

DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**28,985**	**-**	**-**	**-**	
	Revenue					
40050	Trf From General Fund	172,000	172,000	172,000	172,000	172,0
41000	Interest Revenue	9,000	4,500	4,500	4,500	4,5
	Total Revenue	**181,000**	**176,500**	**176,500**	**176,500**	**176,5**
	Expenditures					
53400	Computer Hard & Software	48,000	48,000	48,000	48,000	48,0
53402	Tools And Equipment	133,000	128,500	128,500	128,500	128,5
55702	Major Tools & Equipment	28,985	-	-	-	
	Total Expenditures	**209,985**	**176,500**	**176,500**	**176,500**	**176,5**
	Fund Balance	**-**	**-**	**-**	**-**	

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109 Real Estate Sales and Aquisition Fund

		2023	2024	2025	2026	2027
	Fund Balance	**-**	**26,503**	**-**	**-**	
	Revenue					
46084	Sale Of Surplus Property	51,503	-	-	-	
	Total Revenue	**51,503**	**-**	**-**	**-**	
	Expenditures					
55813	Land Acquisition	25,000	26,503	-	-	
	Total Expenditures	**25,000**	**26,503**	**-**	**-**	
	Fund Balance	**26,503**	**-**	**-**	**-**	

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115 City Technology Fund

DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**387,562**	**211,410**	**159,217**	**147,024**	**134,8**
	Revenue					
40001	Contribution From State	219,680	-	-	-	
40020	Perot Theatre Contribution	2,210	2,210	2,210	2,210	2,2
40050	Trf From General Fund	339,000	520,000	515,000	515,000	500,0
40057	Trf From Court Technology	3,116	3,116	3,116	3,116	3,1
40065	Trf From Health Fund	6,714	6,714	6,714	6,714	6,7
40090	Trf From Fleet	1,367	1,367	1,367	1,367	1,3
41000	Interest Revenue	14,000	7,000	7,000	7,000	7,0
	Total Revenue	**586,087**	**540,407**	**535,407**	**535,407**	**520,4**
	Expenditures					
50200	Lease Purchase Int. Exp	545	279	-	-	
53400	Computer Hard & Software	39,400	42,500	42,500	42,500	42,5
54501	Communications-Cellular	30,000	30,000	30,000	30,000	30,0
55707	Computer Hard &Software	686,290	513,550	475,100	475,100	483,1
55820	Capital Lease	6,004	6,271	-	-	
	Total Expenditures	**762,239**	**592,600**	**547,600**	**547,600**	**555,6**
	Fund Balance	**211,410**	**159,217**	**147,024**	**134,831**	**99,6**

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120 Major Street Maintenance Fund

DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**785,928**	**-**	**-**	**-**	
	Revenue					
40050	Trf From General Fund	850,000	900,000	900,000	900,000	900,0
41000	Interest Revenue	50,000	25,000	25,000	25,000	25,0
	Total Revenue	**900,000**	**925,000**	**925,000**	**925,000**	**925,0**
	Expenditures					
55817	Other Improvements	1,685,928	925,000	925,000	925,000	925,0
	Total Expenditures	**1,685,928**	**925,000**	**925,000**	**925,000**	**925,0**
	Fund Balance	**-**	**-**	**-**	**-**	

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121 Fire Department Training Fund

DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**63,947**	**65,447**	**-**	**-**	
	Revenue					
41000	Interest Revenue	1,500	500	-	-	
	Total Revenue	**1,500**	**500**	**-**	**-**	
	Expenditures					
54506	Travel & Training	-	65,947	-	-	
	Total Expenditures	**-**	**65,947**	**-**	**-**	
	Fund Balance	**65,447**	**-**	**-**	**-**	

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216 Police Training Fund

DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**11,237**	**-**	**-**	**-**	
	Revenue					
40031	Contribution From Others	5,000	5,000	5,000	5,000	5,0
41000	Interest Revenue	500	250	250	250	2
	Total Revenue	**5,500**	**5,250**	**5,250**	**5,250**	**5,2**
	Expenditures					
52201	Supplies	3,140	2,890	2,890	2,890	2,8
52204	Food Supplies	500	500	500	500	5
52207	Minor Tools And Equip	1,000	1,000	1,000	1,000	1,0
54504	Special Services	12,097	860	860	860	8
	Total Expenditures	**16,737**	**5,250**	**5,250**	**5,250**	**5,2**
	Fund Balance	**-**	**-**	**-**	**-**	

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228 Building Maintenance Fund

DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**101,677**	**-**	**-**	**-**	
	Revenue					
40050	Trf From General Fund	252,750	252,750	252,750	252,750	252,7
41000	Interest Revenue	12,000	8,500	8,500	8,500	8,5
46086	Recovery Damage Claims	36,350	-	-	-	
	Total Revenue	**301,100**	**261,250**	**261,250**	**261,250**	**261,2**
	Expenditures					
53301	Buildings	367,777	226,250	226,250	226,250	226,2
55801	Building & Facilities	35,000	35,000	35,000	35,000	35,0
	Total Expenditures	**402,777**	**261,250**	**261,250**	**261,250**	**261,2**
	Fund Balance	**-**	**-**	**-**	**-**	

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704 Fleet Capital Replacement Fund

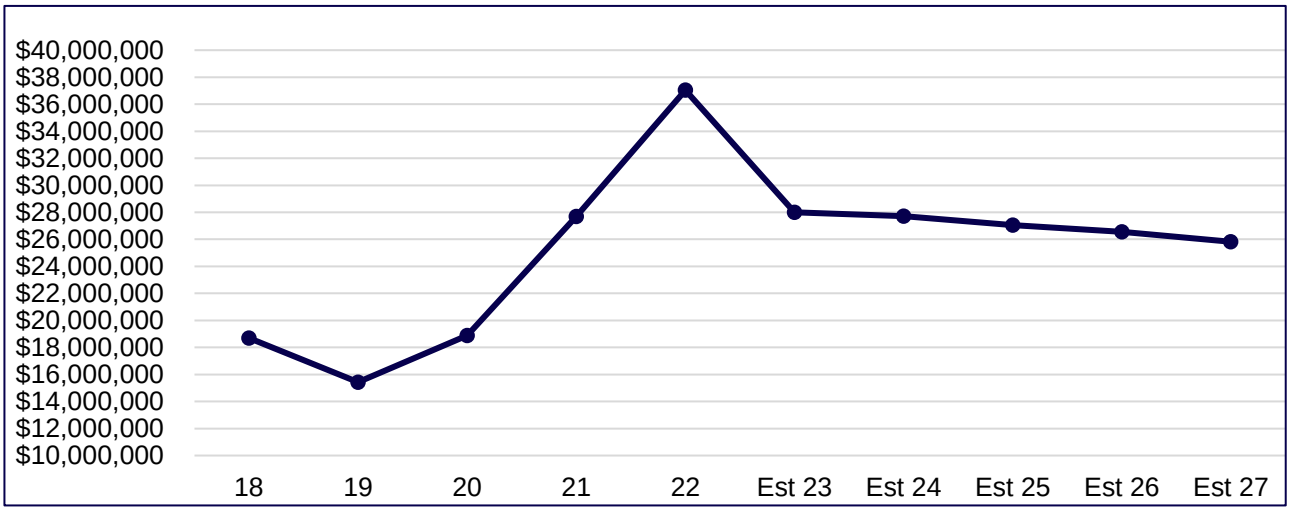
DRAFT

		2023	2024	2025	2026	2027
	Fund Balance	**2,598,897**	**2,994,033**	**2,682,030**	**1,682,527**	**1,177,3**
	Revenue					
40050	Trf From General Fund	1,931,000	1,200,000	1,200,000	1,200,000	1,200,0
41000	Interest Revenue	145,000	100,000	75,000	50,000	25,0
46084	Sale Of Surplus Property	219,630	-	-	-	
	Total Revenue	**2,295,630**	**1,300,000**	**1,275,000**	**1,250,000**	**1,225,0**
	Expenditures					
50059	Trf To Fleet Fund	5,000	5,000	5,000	5,000	5,0
55704	Motor Vehicles	799,135	1,136,903	1,500,803	1,034,843	1,272,5
55706	Heavy Equipment	1,096,359	470,100	768,700	715,300	588,2
	Total Expenditures	**1,900,494**	**1,612,003**	**2,274,503**	**1,755,143**	**1,865,7**
	Fund Balance	**2,994,033**	**2,682,030**	**1,682,527**	**1,177,384**	**536,6**

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Fund Balance Trend

General Fund



Estimated General Fund Balance and Reserves					
Category	**2023**	**2024**	**2025**	**2026**	**2027**
Assigned	10,111,634	9,674,881	8,680,125	8,177,258	7,423,188
Restricted	5,180	5,180	5,180	5,180	5,180
Unassigned	17,873,154	18,042,607	18,374,806	18,379,786	18,383,823
Total	**27,989,968**	**27,722,668**	**27,060,111**	**26,562,224**	**25,812,191**

The General Fund's unassigned fund balance is generally defined as the excess of assets over liabilities which have resulted from general city operations. The City may apply this balance in financing the budget for its succeeding year. However, since the unassigned General Fund fund balance partially consists of non-available assets, such as receivables, it is considered prudent to maintain a fund balance. The level of the unassigned fund balance may determine the City's ability to respond to financial emergencies such as revenue shortfalls, casualty losses not covered by insurance, civil suit court judgements, and unanticipated service cost level increases resulting from storms. The unassigned fund balance is also needed to maintain adequate reserves for cash flow purposes. The City's established General Fund fund balance policy was created with a goal of achieving and maintaining an unassigned fund balance in the General Fund of sixty (60) days of general operating expenditures, exclusive of capital outlay and debt service expenditures. The projected total General Fund fund balance at the end of the City's 2023-2024 budget year is $27,722,668. The unassigned portion is estimated at $18,042,607 or 158 days of operating expenditures.

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NON-GENERAL FUNDS

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102 Narcotics Division Operations Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
102	Narcotics Division Operations Fund	162,042	158,887	183,946	216,146
	Fund Balance	**162,042**	**158,887**	**183,946**	**216,146**
	Income				
40002	Narcotics Forfeitures	59,328	20,000	125,000	50,000
41000	Interest Revenue	2,420	1,800	7,000	3,500
41012	Receivable Interest	2,159	1,600	2,700	2,000
	Income	**63,908**	**23,400**	**134,700**	**55,500**
	Expenditures				
50037	Trf To Da's Office	20,449	10,000	50,000	20,000
50049	Return To Defendant	-	-	12,500	5,000
52207	Minor Tools And Equip	-	10,000	-	-
53403	Motor Vehicles-Dept.Use	-	10,000	-	-
54504	Special Services	-	10,000	-	-
55702	Major Tools & Equipment	21,555	-	40,000	50,000
	Expenditures	**42,004**	**40,000**	**102,500**	**75,000**
	Fund Balance	**183,946**	**142,287**	**216,146**	**196,646**

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107 Court Security Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
107	Court Security Fund	433,767	424,359	459,482	469,864
	Fund Balance	**433,767**	**424,359**	**459,482**	**469,864**
	Income				
41000	Interest Revenue	9,403	6,200	20,000	10,000
46054	Municipal Ct.Bldg.Secur	20,298	17,500	23,000	23,000
	Income	**29,701**	**23,700**	**43,000**	**33,000**
	Expenditures				
51103	Maintenance Operations	3,764	6,170	6,170	6,355
51112	Worker's Comp	88	11	14	13
51113	Pensions/Retirement	-	962	962	1,035
51114	Social Security	288	472	472	486
51115	Group Insurance	78	-	-	-
51199	Accrued Payroll	(232)	-	-	-
54504	Special Services	-	25,000	25,000	25,000
	Expenditures	**3,986**	**32,615**	**32,617**	**32,889**
	Fund Balance	**459,482**	**415,444**	**469,864**	**469,976**

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110 Central Records & Communications Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
110	Central Records & Communications Fund	-	-	-	-
	Fund Balance	**-**	**-**	**-**	**-**
	Income				
46246	Contr Tex Ar/Bic Payrll	1,939,865	2,838,714	2,631,546	2,911,795
	Income	**1,939,865**	**2,838,714**	**2,631,546**	**2,911,795**
	Expenditures				
50006	Termination Pay	14,740	25,000	15,000	15,000
51101	Supervision	62,191	108,641	66,159	77,255
51102	Clerical	138,531	223,051	151,273	147,611
51103	Maintenance Operations	841,900	1,302,508	1,335,919	1,587,313
51105	Overtime	358,010	280,000	200,000	200,000
51106	Longevity Pay	9,291	13,055	10,850	12,795
51107	Incentive Pay	3,647	5,400	4,350	4,800
51108	Step-Up Pay	-	5,000	-	-
51111	Shift Differential Pay	4,480	4,800	8,700	8,700
51112	Worker's Comp	3,200	3,503	3,978	4,248
51113	Pensions/Retirement	216,063	306,318	281,968	335,026
51114	Social Security	107,195	151,211	137,060	156,982
51115	Group Insurance	235,441	401,098	407,562	354,137
51116	Field Officer Train Pay	4,800	8,400	8,000	7,200
51132	Telephone Allowance	756	728	728	728
51199	Accrued Payroll	(60,379)	-	-	-
	Expenditures	**1,939,865**	**2,838,714**	**2,631,546**	**2,911,795**
	Fund Balance	**-**	**-**	**-**	**-**

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113 Conservation Revolving Loan Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
113	Conservation Revolving Loan Fund	35,851	36,231	36,358	-
	Fund Balance	**35,851**	**36,231**	**36,358**	**-**
	Income				
41000	Interest Revenue	507	-	750	-
	Income	**507**	**-**	**750**	**-**
	Expenditures				
55702	Major Tools & Equipment	-	36,231	37,108	-
	Expenditures	**-**	**36,231**	**37,108**	**-**
	Fund Balance	**36,358**	**-**	**-**	**-**

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114 Court Technology Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
114	Court Technology Fund	(24,688)	322	13,098	8,922
	Fund Balance	**(24,688)**	**322**	**13,098**	**8,922**
	Income				
40050	Trf From General Fund	50,000	6,000	6,000	-
41000	Interest Revenue	59	-	1,000	-
46122	Technology Fee	16,834	20,500	20,000	20,000
	Income	**66,893**	**26,500**	**27,000**	**20,000**
	Expenditures				
50069	Trf To Technology Fund	3,116	3,116	3,116	3,116
55707	Computer Hard &Software	25,990	23,000	28,060	25,000
	Expenditures	**29,106**	**26,116**	**31,176**	**28,116**
	Fund Balance	**13,098**	**706**	**8,922**	**806**

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116 TIRZ #1 Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
116	TIRZ #1 Fund	2,814,729	1,588,714	1,917,815	940,331
	Fund Balance	**2,814,729**	**1,588,714**	**1,917,815**	**940,331**
	Income				
40031	Contribution From Others	374,263	711,299	905,600	605,563
41000	Interest Revenue	37,868	30,000	80,000	40,000
46001	Current City Taxes	661,232	856,591	861,547	1,054,873
46002	Delinquent City Taxes	2,063	-	-	-
	Income	**1,075,425**	**1,597,890**	**1,847,147**	**1,700,436**
	Expenditures				
50009	Trf To General Fund	4,000	2,000	2,000	2,000
50052	Trf To Debt Service Fund	804,450	806,466	806,466	802,807
52204	Food Supplies	-	500	500	500
57066	TIRZ Projects	-	1,500,000	1,500,000	1,500,000
57079	Gibson Extension to FM 989	17,749	-	25,624	100,000
57080	St. Michael & Richill Drainage	406,000	-	-	-
57081	Extension of Pavilion Parkway	-	-	-	100,000
57100	Gibson Bridge	740,140	-	490,041	-
	Expenditures	**1,972,339**	**2,308,966**	**2,824,631**	**2,505,307**
	Fund Balance	**1,917,815**	**877,638**	**940,331**	**135,460**

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117 Donation Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
117	Donation Fund	58,106	42,256	92,154	61,639
	Fund Balance	**58,106**	**42,256**	**92,154**	**61,639**
	Income				
40031	Contribution From Others	77,460	30,000	80,985	50,000
41000	Interest Revenue	1,476	650	4,000	1,000
	Income	**78,935**	**30,650**	**84,985**	**51,000**
	Expenditures				
52201	Supplies	493	5,000	5,000	5,000
52204	Food Supplies	23	-	2,500	2,500
54504	Special Services	25,351	61,406	50,000	47,139
54506	Travel & Training	971	1,000	2,500	2,500
54519	Meals/Local Expense	425	500	500	500
54525	Advertising	17,625	5,000	55,000	55,000
	Expenditures	**44,887**	**72,906**	**115,500**	**112,639**
	Fund Balance	**92,154**	**-**	**61,639**	**-**

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118 TIRZ #2 Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
118	TIRZ #2 Fund	-	-	-	4,876
	Fund Balance	**-**	**-**	**-**	**4,876**
	Income				
40031	Contribution From Others	-	-	14,471	18,954
41000	Interest Revenue	-	-	300	300
46001	Current City Taxes	-	21,549	13,352	24,482
	Income	**-**	**21,549**	**28,123**	**43,736**
	Expenditures				
52212	Botanical And Agricultu	-	-	5,375	-
57066	TIRZ Projects	-	-	17,872	48,612
	Expenditures	**-**	**-**	**23,247**	**48,612**
	Fund Balance	**-**	**21,549**	**4,876**	**-**

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199 Homeland Security Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
199	Homeland Security Grant Fund	-	-	-	-
	Fund Balance	**-**	**-**	**-**	**-**
	Income				
40001	Contribution From State	-	28,000	-	28,000
	Income	**-**	**28,000**	**-**	**28,000**
	Expenditures				
53402	Tools And Equipment	-	28,000	-	28,000
	Expenditures	**-**	**28,000**	**-**	**28,000**
	Fund Balance	**-**	**-**	**-**	**-**

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200 Perot Theatre Enhancement Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
200	Perot Theatre Enhancement Fund	200,170	78,863	140,156	121,656
	Fund Balance	**200,170**	**78,863**	**140,156**	**121,656**
	Income				
41000	Interest Revenue	3,831	2,600	6,500	3,500
46135	Theatre Enhancement Fee	38,333	25,000	25,000	25,000
	Income	**42,164**	**27,600**	**31,500**	**28,500**
	Expenditures				
53302	Improvement-Enhanc Fees	102,178	50,000	50,000	50,000
	Expenditures	**102,178**	**50,000**	**50,000**	**50,000**
	Fund Balance	**140,156**	**56,463**	**121,656**	**100,156**

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204 Community Development Block Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
204	Community Development Block Grant Fund	941,034	941,034	1,356,371	1,460,455
	Fund Balance	**941,034**	**941,034**	**1,356,371**	**1,460,455**
	Income				
40016	Contribution From US Govt.	354,574	599,096	685,984	350,247
40050	Trf From General Fund	(410)	-	-	-
41015	Loan Interest	2,245	-	1,508	1,095
41043	Trf From CDBG RLF	221,812	-	-	-
49000	Program Income	-	-	15,688	-
	Income	**578,220**	**599,096**	**703,180**	**351,342**
	Expenditures				
51101	Supervision	15,943	-	-	-
51103	Maintenance Operations	29,518	-	-	17,718
51112	Worker's Comp	100	-	-	76
51113	Pensions/Retirement	6,820	-	-	2,884
51114	Social Security	3,402	-	-	1,355
51115	Group Insurance	2,147	-	-	3,195
51134	City Contribute 401(A)	72	-	-	-
52201	Supplies	2,596	-	10,000	10,000
54500	Communications-In House	341	-	350	350
54504	Special Services	101,214	599,096	587,746	325,034
54525	Advertising	731	-	1,000	1,000
	Expenditures	**162,883**	**599,096**	**599,096**	**361,614**
	Fund Balance	**1,356,371**	**941,034**	**1,460,455**	**1,450,184**

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207 EPA Revolving Loan Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
207	EPA Revolving Loan Grant Fund	1,418,358	1,436,322	1,418,538	1,418,538
	Fund Balance	**1,418,358**	**1,436,322**	**1,418,538**	**1,418,538**
	Income				
40016	Contribution From US Govt.	3,883	1,500,000	1,500,000	582,857
40050	Trf From General Fund	68,024	-	-	-
41000	Interest Revenue	-	-	-	-
41015	Loan Interest	-	36,482	27,969	10,005
	Income	**71,907**	**1,536,482**	**1,527,969**	**592,862**
	Expenditures				
51101	Supervision	31,031	-	-	-
51103	Maintenance Operations	18,889	-	-	-
51112	Worker's Comp	108	-	-	-
51113	Pensions/Retirement	8,112	-	-	-
51114	Social Security	3,483	-	-	-
51115	Group Insurance	5,914	-	-	-
51134	City Contribute 401(A)	486	-	-	-
52201	Supplies	105	-	-	-
54504	Special Services	1,260	1,500,000	1,522,969	592,862
54506	Travel & Training	2,338	-	5,000	-
	Expenditures	**71,727**	**1,500,000**	**1,527,969**	**592,862**
	Fund Balance	**1,418,538**	**1,472,804**	**1,418,538**	**1,418,538**

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209 Home Program Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
209	Home Program Fund	70,418	71,318	71,811	-
	Fund Balance	**70,418**	**71,318**	**71,811**	**-**
	Income				
41000	Interest Revenue	1,393	900	3,000	-
	Income	**1,393**	**900**	**3,000**	**-**
	Expenditures				
54504	Special Services	-	-	74,811	-
	Expenditures	**-**	**-**	**74,811**	**-**
	Fund Balance	**71,811**	**72,218**	**-**	**-**

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211 Perot Theatre Operations Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
211	Perot Theatre Operations Fund	(12,353)	12,104	48,168	62,586
	Fund Balance	**(12,353)**	**12,104**	**48,168**	**62,586**
	Income				
40015	Trf From Hotel Occupancy Tax Fund	325,000	325,000	325,000	335,000
41000	Interest Revenue	1,481	1,000	10,000	5,000
46239	Perot Theatre Rental	23,900	25,000	25,000	25,000
	Income	**350,381**	**351,000**	**360,000**	**365,000**
	Expenditures				
50017	Trf To Perot Building Maintenance Fund	40,000	40,000	40,000	50,000
50069	Trf To Technology Fund	336	2,210	2,210	2,210
54503	Insurance & Bond	-	-	16,165	17,782
54504	Special Services	249,524	286,207	287,207	287,207
54524	Other Services	-	-	-	-
	Expenditures	**289,860**	**328,417**	**345,582**	**357,199**
	Fund Balance	**48,168**	**34,687**	**62,586**	**70,387**

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212 Hotel Occupancy Tax Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
212	Hotel Occupancy Tax Fund	930,897	1,277,276	1,364,225	1,260,055
	Fund Balance	**930,897**	**1,277,276**	**1,364,225**	**1,260,055**
	Income				
41000	Interest Revenue	22,204	13,000	43,000	12,500
46003	Penalty & Interest	2,419	-	-	-
46237	Convention Ctr.Revenue	522,265	520,000	545,000	545,000
46238	Hotel/Motel Taxes	1,305,757	1,290,000	1,365,000	1,365,000
	Income	**1,852,646**	**1,823,000**	**1,953,000**	**1,922,500**
	Expenditures				
50033	Trf To Perot Theatre Fund	325,000	325,000	325,000	335,000
50052	Trf To Debt Service Fund	474,798	477,131	477,131	474,324
51101	Supervision	35,224	42,897	42,897	51,476
51103	Maintenance Operations	28,467	40,476	40,476	48,572
53301	Buildings	44,873	31,665	31,665	37,998
54502	Rental	-	-	-	-
54504	Special Services	3,943	17,500	17,500	17,500
54518	Conv Ctr Management	375,809	345,000	400,000	400,000
54519	Meals/Local Expense	55	-	-	-
54525	Advertising	55,476	143,283	143,283	211,324
54655	Perot Theatre	-	50,000	54,379	11,362
54675	Parks/Sports Facility Enhancement	44,208	50,000	50,000	200,000
54681	Arts & Historic District	14,025	19,012	19,012	50,325
55801	Building & Facilities	17,440	412,087	455,828	50,000
	Expenditures	**1,419,317**	**1,954,051**	**2,057,171**	**1,887,881**
	Fund Balance	**1,364,225**	**1,146,225**	**1,260,055**	**1,294,674**

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213 Perot Theatre Building Maintenance Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
213	Perot Theatre Building Maintenance Fund	568,879	461,279	563,793	531,793
	Fund Balance	**568,879**	**461,279**	**563,793**	**531,793**
	Income				
40052	Trf From Perot Theatre Fund	40,000	40,000	40,000	50,000
41000	Interest Revenue	7,102	2,400	28,000	14,000
	Income	**47,102**	**42,400**	**68,000**	**64,000**
	Expenditures				
55801	Building & Facilities	52,188	100,000	100,000	100,000
	Expenditures	**52,188**	**100,000**	**100,000**	**100,000**
	Fund Balance	**563,793**	**403,679**	**531,793**	**495,793**

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214 COC Homeless Assistance Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
214	COC Homeless Assistance Grant Fund	1,593	-	(19,333)	-
	Fund Balance	**1,593**	**-**	**(19,333)**	**-**
	Income				
40016	Contribution From US Govt.	176,710	217,707	217,707	257,707
40050	Trf From General Fund	65,873	-	-	-
	Income	**242,583**	**217,707**	**217,707**	**257,707**
	Expenditures				
51101	Supervision	12,677	-	-	-
51103	Maintenance Operations	37,491	-	-	-
51112	Worker's Comp	110	-	-	-
51113	Pensions/Retirement	7,550	-	-	-
51114	Social Security	3,758	-	-	-
51115	Group Insurance	8,153	-	-	-
51134	City Contribute 401(A)	11	-	-	-
54504	Special Services	193,759	217,707	198,374	257,707
	Expenditures	**263,509**	**217,707**	**198,374**	**257,707**
	Fund Balance	**(19,333)**	**-**	**-**	**-**

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215 Housing Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
215	Housing Fund	465,625	465,875	466,440	467,565
	Fund Balance	**465,625**	**465,875**	**466,440**	**467,565**
	Income				
41000	Interest Revenue	815	250	1,125	800
	Income	**815**	**250**	**1,125**	**800**
	Expenditures				
	Expenditures	**-**	**-**	**-**	**-**
	Fund Balance	**466,440**	**466,125**	**467,565**	**468,365**

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217 Law Enforcement Block Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
217	Law Enforcement Block Grant Fund	1,498	-	687	-
	Fund Balance	**1,498**	**-**	**687**	**-**
	Income				
40001	Contribution From State	20,862	25,000	13,871	25,000
40016	Contribution From US Govt.	(854)	-	(98)	-
41000	Interest Revenue	44	-	(589)	-
	Income	**20,052**	**25,000**	**13,184**	**25,000**
	Expenditures				
52207	Minor Tools And Equip	12,517	15,000	8,323	15,000
54504	Special Services	8,345	10,000	5,548	10,000
55702	Major Tools & Equipment	-	-	-	-
	Expenditures	**20,862**	**25,000**	**13,871**	**25,000**
	Fund Balance	**687**	**-**	**-**	**-**

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218 CDBG 108 Loan Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
218	CDBG 108 Loan Fund	682,480	72,105	683,711	765,121
	Fund Balance	**682,480**	**72,105**	**683,711**	**765,121**
	Income				
41000	Interest Revenue	1,231	30,009	81,410	29,709
	Income	**1,231**	**30,009**	**81,410**	**29,709**
	Expenditures				
	Expenditures	**-**	**-**	**-**	**-**
	Fund Balance	**683,711**	**102,114**	**765,121**	**794,830**

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219 Law Enforcement Program Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
219	Law Enforcement Program Fund	62,850	53,057	74,628	72,094
	Fund Balance	**62,850**	**53,057**	**74,628**	**72,094**
	Income				
40001	Contribution From State	12,633	11,600	11,466	11,625
41000	Interest Revenue	945	700	2,500	1,250
	Income	**13,577**	**12,300**	**13,966**	**12,875**
	Expenditures				
54504	Special Services	-	10,000	-	-
54506	Travel & Training	1,798	12,000	16,500	16,500
	Expenditures	**1,798**	**22,000**	**16,500**	**16,500**
	Fund Balance	**74,628**	**43,357**	**72,094**	**68,469**

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220 Metropolitan Planning Organzation Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
220	Metropolitan Planning Organzation Fund	(6,601)	-	(43,208)	-
	Fund Balance	**(6,601)**	**-**	**(43,208)**	**-**
	Income				
40001	Contribution From State	256,753	328,750	447,787	475,977
40036	City Contribution	10,513	12,000	12,000	12,000
40050	Trf From General Fund	3	-	-	-
41000	Interest Revenue	75	-	-	-
	Income	**267,344**	**340,750**	**459,787**	**487,977**
	Expenditures				
51011	Stipend - Supervision	6,000	-	-	-
51101	Supervision	57,746	89,617	89,627	89,627
51102	Clerical	50,144	-	45,760	46,800
51103	Maintenance Operations	-	46,788	-	-
51106	Longevity Pay	734	940	940	1,060
51112	Worker's Comp	266	245	301	281
51113	Pensions/Retirement	17,334	21,519	21,367	22,501
51114	Social Security	8,795	10,563	10,485	10,573
51115	Group Insurance	7,299	7,743	8,129	7,147
51132	Telephone Allowance	532	728	728	728
51199	Accrued Payroll	(5,717)	-	-	-
52201	Supplies	405	1,200	1,200	1,200
52204	Food Supplies	235	1,000	1,000	859
52205	Postage/Shipping	20	479	479	500
52207	Minor Tools And Equip	85	-	-	1,200
53400	Computer Hard & Software	-	6,000	6,000	2,500
53401	Furniture And Fixtures	-	3,200	3,200	2,500
54500	Communications-In House	1,394	1,400	1,400	1,500
54502	Rental	1,764	3,000	3,000	1,800
54504	Special Services	151,108	113,000	189,632	275,000
54506	Travel & Training	2,776	30,000	30,000	20,000
54525	Advertising	2,214	2,500	2,500	1,200
54608	Dues And Memberships	818	830	830	1,000
	Expenditures	**303,951**	**340,750**	**416,579**	**487,977**
	Fund Balance	**(43,208)**	**-**	**-**	**-**

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222 TIFMAS Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
222	TIFMAS Fund	6,609	-	(355,102)	153,512
	Fund Balance	**6,609**	**-**	**(355,102)**	**153,512**
	Income				
40001	Contribution From State	289,989	120,000	598,513	400,000
40050	Trf From General Fund	63,947	-	-	-
41000	Interest Revenue	104	-	12,000	-
	Income	**354,039**	**120,000**	**610,513**	**400,000**
	Expenditures				
51101	Supervision	12,538	-	1,611	7,000
51103	Maintenance Operations	83,479	100,000	10,423	54,065
51105	Overtime	402,202	-	47,565	250,000
51112	Worker's Comp	13,138	-	1,572	8,000
51113	Pensions/Retirement	97,153	-	11,622	60,000
51114	Social Security	7,211	-	864	4,000
51115	Group Insurance	9,229	-	852	5,000
52201	Supplies	51	-	700	3,000
52202	Wearing Apparel	473	500	-	3,000
52204	Food Supplies	63	-	-	500
52206	Fuels And Lubricants	-	-	163	-
52207	Minor Tools And Equip	9,551	13,500	2,324	4,500
53402	Tools And Equipment	1,543	-	-	-
53404	Motor Vehicles-Fleet	83	-	5,000	5,500
54504	Special Services	75	-	-	-
54506	Travel & Training	76,753	6,000	14,203	63,947
55702	Major Tools & Equipment	2,208	-	5,000	85,000
	Expenditures	**715,750**	**120,000**	**101,899**	**553,512**
	Fund Balance	**(355,102)**	**-**	**153,512**	**-**

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223 Economic Development Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
223	Economic Development Fund	2,116,457	2,264,962	2,288,900	1,438,829
	Fund Balance	**2,116,457**	**2,264,962**	**2,288,900**	**1,438,829**
	Income				
41000	Interest Revenue	31,013	15,000	100,000	50,000
41015	Loan Interest	4,554	2,140	500	389
46011	Electric-SWEPCO	268,168	300,000	265,000	265,000
46012	Gas Franchise	89,704	85,000	100,000	100,000
	Income	**393,439**	**402,140**	**465,500**	**415,389**
	Expenditures				
52201	Supplies	192	200	200	200
52205	Postage/Shipping	-	100	100	100
53400	Computer Hard & Software	441	180	180	180
54500	Communications-In House	341	350	350	350
54504	Special Services	75,252	65,000	65,000	40,000
54506	Travel & Training	3,114	5,000	5,000	5,000
54514	Community Relations	-	-	-	-
54519	Meals/Local Expense	516	1,000	1,000	1,000
54524	Other Services	6,000	6,000	6,000	6,000
54525	Advertising	1,876	5,000	5,000	5,000
54529	Trade Shows	6,827	6,500	6,500	6,500
54608	Dues And Memberships	7,916	5,645	5,645	5,645
54679	Econ Incentive Payments	107,820	208,000	212,397	327,586
54683	Military Affairs	-	25,000	25,000	25,000
54685	Business Retention Program	-	70,000	70,000	20,000
54686	Grant/Loan Matching Funds	5,000	110,000	110,000	110,000
54687	Regional Economic Development	1,200	3,200	3,200	3,200
54688	REDI	4,500	800,000	800,000	300,000
	Expenditures	**220,995**	**1,311,175**	**1,315,572**	**855,761**
	Fund Balance	**2,288,900**	**1,355,927**	**1,438,829**	**998,457**

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229 Public Safety Radio Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
229	Public Safety Radio Fund	145,358	176,903	157,698	195,852
	Fund Balance	**145,358**	**176,903**	**157,698**	**195,852**
	Income				
40031	Contribution From Others	34,830	55,980	55,980	55,980
40050	Trf From General Fund	47,880	47,880	47,880	47,880
41000	Interest Revenue	3,518	1,700	9,850	4,925
	Income	**86,228**	**105,560**	**113,710**	**108,785**
	Expenditures				
53410	Communications Maint	73,888	75,679	75,556	77,280
55707	Computer Hard &Software	-	-	-	50,000
	Expenditures	**73,888**	**75,679**	**75,556**	**127,280**
	Fund Balance	**157,698**	**206,784**	**195,852**	**177,357**

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233 NRDA Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
233	NRDA Fund	109,881	-	(101,565)	-
	Fund Balance	**109,881**	**-**	**(101,565)**	**-**
	Income				
40031	Contribution From Others	-	-	644,840	8,737,281
40050	Trf From General Fund	808	-	-	-
	Income	**808**	**-**	**644,840**	**8,737,281**
	Expenditures				
51101	Supervision	24,665	-	-	-
51103	Maintenance Operations	19,415	-	-	-
51112	Worker's Comp	95	-	-	-
51113	Pensions/Retirement	6,876	-	-	-
51114	Social Security	2,970	-	-	-
51115	Group Insurance	3,732	-	-	-
51134	City Contribute 401(A)	602	-	-	-
54504	Special Services	1,010	-	-	169,756
54519	Meals/Local Expense	53	-	-	-
55810	Cowhorn Creek 1 Convention Center	25,154	-	66,000	944,250
55811	Cowhorn Creek 2 Bioengineering & Planting	24,598	-	125,000	180,750
55812	Cowhorn Creek 3 Texarkana College	7,204	-	60,438	1,239,750
55822	Days Creek 4 South State Line	-	-	1,000	11,000
55823	Days Creek 5 Texas Viaduct	-	-	225	13,050
55824	Swampoodle Creek 7 Ferguson Park	24,180	-	31,367	3,221,400
55825	Swampoodle Creek 8 Naturalization & Stabilization	19,238	-	61,010	1,584,250
55826	Swampoodle Creek 9 Restorization & Alignment	18,535	-	62,450	536,725
55827	Waggoner Creek 10 Southwest Center	16,998	-	70,476	284,251
55828	Cowhorn Creek 2B Planting	-	-	-	181,500
55829	Cowhorn Creek 3B Txk College	-	-	1,500	5,000
55830	Days Creek 4B South State Line	-	-	2,685	10,000
55831	Confluence Days/Howard Crk 6	16,930	-	61,125	355,600
	Expenditures	**212,255**	**-**	**543,275**	**8,737,281**
	Fund Balance	**(101,565)**	**-**	**-**	**-**

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235 Farmer's Market Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
235	Farmer's Market Fund	(78,640)	13,478	11,027	10,250
	Fund Balance	**(78,640)**	**13,478**	**11,027**	**10,250**
	Income				
40016	Contribution From US Govt.	115,309	39,600	50,679	50,679
40031	Contribution From Others	1,855	-	-	-
40050	Trf From General Fund	1,612	-	3,000	3,000
41000	Interest Revenue	2,288	400	3,700	1,850
46084	Sale Of Surplus Property	-	-	2,810	-
46091	Farmers Market Revenue	6,417	5,000	5,000	5,000
46092	Cash Short/Overages	(201)	-	-	-
	Income	**127,281**	**45,000**	**65,189**	**60,529**
	Expenditures				
51101	Supervision	463	-	-	-
51103	Maintenance Operations	9,544	14,560	22,481	26,502
51112	Worker's Comp	22	26	283	435
51113	Pensions/Retirement	214	2,269	3,186	3,924
51114	Social Security	767	1,114	1,743	2,027
51115	Group Insurance	222	-	-	-
51132	Telephone Allowance	-	-	303	-
52201	Supplies	3,893	-	5,000	5,000
52204	Food Supplies	325	-	1,500	1,500
52205	Postage/Shipping	-	-	25	25
52225	Unallowable Costs	2,269	-	5,000	5,000
54502	Rental	401	-	500	500
54504	Special Services	12,154	14,592	16,865	16,866
54506	Travel & Training	889	800	2,500	2,500
54523	Bank Service Charges	-	-	79	-
54525	Advertising	6,451	6,333	6,500	6,500
	Expenditures	**37,614**	**39,694**	**65,965**	**70,779**
	Fund Balance	**11,027**	**18,784**	**10,250**	**-**

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237 DOJ COVID - 19 Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
237	DOJ COVID - 19 Grant Fund	10,803	-	422	-
	Fund Balance	**10,803**	**-**	**422**	**-**
	Income				
40016	Contribution From US Govt.	(1,556)	-	-	-
41000	Interest Revenue	98	-	(422)	-
	Income	**(1,458)**	**-**	**(422)**	**-**
	Expenditures				
52207	Minor Tools And Equip	8,924	-	-	-
55702	Major Tools & Equipment	-	-	-	-
	Expenditures	**8,924**	**-**	**-**	**-**
	Fund Balance	**422**	**-**	**-**	**-**

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238 DEAAG Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
238	DEAAG Fund	(14,242)	-	-	-
	Fund Balance	**(14,242)**	**-**	**-**	**-**
	Income				
40001	Contribution From State	273,142	-	-	-
40050	Trf From General Fund	129,082	-	-	-
	Income	**402,224**	**-**	**-**	**-**
	Expenditures				
51101	Supervision	53,113	-	-	-
51103	Maintenance Operations	31,890	-	-	-
51112	Worker's Comp	183	-	-	-
51113	Pensions/Retirement	13,628	-	-	-
51114	Social Security	6,055	-	-	-
51115	Group Insurance	8,948	-	-	-
51134	City Contribute 401(A)	1,024	-	-	-
55702	Major Tools & Equipment	273,142	-	-	-
	Expenditures	**387,982**	**-**	**-**	**-**
	Fund Balance	**-**	**-**	**-**	**-**

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239 American Rescue Plan Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
239	American Rescue Plan Grant Fund	(264,689)	-	-	-
	Fund Balance	**(264,689)**	**-**	**-**	**-**
	Income				
40016	Contribution From US Govt.	4,702,009	-	-	-
40050	Trf From General Fund	2,559,929	-	-	-
	Income	**7,261,938**	**-**	**-**	**-**
	Expenditures				
51015	Reimbursable Overtime	27,381	-	-	-
51101	Supervision	189,155	-	-	-
51102	Clerical	18,540	-	-	-
51103	Maintenance Operations	4,065,583	-	-	-
51105	Overtime	559,765	-	-	-
51106	Longevity Pay	49,362	-	-	-
51107	Incentive Pay	116,813	-	-	-
51108	Step-Up Pay	16,374	-	-	-
51111	Shift Differential Pay	7,500	-	-	-
51112	Worker's Comp	127,120	-	-	-
51113	Pensions/Retirement	876,022	-	-	-
51114	Social Security	73,721	-	-	-
51115	Group Insurance	849,333	-	-	-
51116	Field Officer Train Pay	10,315	-	-	-
51121	Clothing Allowance	1,923	-	-	-
51132	Telephone Allowance	8,344	-	-	-
52201	Supplies	-	-	-	-
54504	Special Services	-	-	-	-
	Expenditures	**6,997,249**	**-**	**-**	**-**
	Fund Balance	**-**	**-**	**-**	**-**

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240 TCA Grant Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
240	TCA Grant Fund	2,876	-	25,013	(1,792)
	Fund Balance	**2,876**	**-**	**25,013**	**(1,792)**
	Income				
40001	Contribution From State	27,500	-	36,500	50,000
40031	Contribution From Others	20,000	20,000	67,295	-
40050	Trf From General Fund	-	62,500	25,000	-
	Income	**47,500**	**82,500**	**128,795**	**50,000**
	Expenditures				
54504	Special Services	15,000	82,500	155,600	48,208
55817	Other Improvements	10,363	-	-	-
	Expenditures	**25,363**	**82,500**	**155,600**	**48,208**
	Fund Balance	**25,013**	**-**	**(1,792)**	**-**

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242 Inclusive Playground at Spring Lake Park Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
242	Inclusive Playground at Spring Lake Park Fund	64,850	-	177	-
	Fund Balance	**64,850**	**-**	**177**	**-**
	Income				
40031	Contribution From Others	34,471	-	-	-
40093	Trf From Building Maintenance Fund	25,000	-	-	-
41000	Interest Revenue	242	-	(177)	-
	Income	**59,713**	**-**	**(177)**	**-**
	Expenditures				
55814	Parks&Recreational Area	124,386	-	-	-
	Expenditures	**124,386**	**-**	**-**	**-**
	Fund Balance	**177**	**-**	**-**	**-**

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243 TACF Grant RLF Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
243	TACF Grant RLF Fund	-	1,500	1,500	1,500
	Fund Balance	**-**	**1,500**	**1,500**	**1,500**
	Income				
40031	Contribution From Others	1,500	-	-	-
	Income	**1,500**	**-**	**-**	**-**
	Expenditures				
54504	Special Services	-	-	-	1,500
	Expenditures	**-**	**-**	**-**	**1,500**
	Fund Balance	**1,500**	**1,500**	**1,500**	**-**

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244 National Fitness Campaign Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
244	National Fitness Campaign Fund	-	80,000	50,615	-
	Fund Balance	**-**	**80,000**	**50,615**	**-**
	Income				
40001	Contribution From State	-	-	30,000	-
40031	Contribution From Others	50,000	-	20,000	-
40050	Trf From General Fund	-	-	84,958	-
41000	Interest Revenue	615	-	-	-
	Income	**50,615**	**-**	**134,958**	**-**
	Expenditures				
54504	Special Services	-	-	5,373	-
55814	Parks&Recreational Area	-	80,000	180,200	-
	Expenditures	**-**	**80,000**	**185,573**	**-**
	Fund Balance	**50,615**	**-**	**-**	**-**

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245 EPA RLF BIL Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
	Fund Balance	**-**	**-**	**-**	**-**
	Income				
40016	Contribution From US Govt.	-	-	-	1,000,000
	Income	**-**	**-**	**-**	**1,000,000**
	Expenditures				
54504	Special Services	-	-	-	1,000,000
	Expenditures	**-**	**-**	**-**	**1,000,000**
	Fund Balance	**-**	**-**	**-**	**-**

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301 Debt Service Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
301	Debt Service Fund	349,312	86,541	84,604	325,270
	Fund Balance	**349,312**	**86,541**	**84,604**	**325,270**
	Income				
40015	Trf From Hotel Occupancy Tax Fund	474,798	477,131	477,131	474,324
40082	Bi-State CO Payment	-	206,230	206,230	-
41000	Interest Revenue	5,409	14,000	80,000	40,000
41034	Trf From TWU	-	186,110	186,110	-
41035	Trf From TIRZ #1 Fund	804,450	806,466	806,466	802,807
41044	Trf From 2005 Bond Fund	6,709	-	-	-
46001	Current City Taxes	3,376,672	5,377,882	5,158,758	6,711,030
46002	Delinquent City Taxes	43,034	60,000	45,000	45,000
46003	Penalty & Interest	37,168	40,000	38,000	38,000
	Income	**4,748,239**	**7,167,819**	**6,997,695**	**8,111,161**
	Expenditures				
50005	Bonds Redeemed	3,760,000	5,610,000	4,930,000	5,675,000
50012	Bond Interest Expense	1,248,296	1,136,765	1,817,029	1,782,896
50019	Agent Fees	4,650	5,000	5,000	5,000
54523	Bank Service Charges	-	5,000	5,000	5,000
	Expenditures	**5,012,946**	**6,756,765**	**6,757,029**	**7,467,896**
	Fund Balance	**84,604**	**497,595**	**325,270**	**968,535**

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417 2005 Bond Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
417	2005 Bond Fund	6,667	-	-	-
	Fund Balance	**6,667**	**-**	**-**	**-**
	Income				
41000	Interest Revenue	41	-	-	-
	Income	**41**	**-**	**-**	**-**
	Expenditures				
50052	Trf To Debt Service Fund	6,709	-	-	-
	Expenditures	**6,709**	**-**	**-**	**-**
	Fund Balance	**-**	**-**	**-**	**-**

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423 2017 Bond Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
423	2017 Bond Fund	3,118,673	1,658,074	2,932,915	1,037,871
	Fund Balance	**3,118,673**	**1,658,074**	**2,932,915**	**1,037,871**
	Income				
41000	Interest Revenue	35,544	-	120,000	30,000
	Income	**35,544**	**-**	**120,000**	**30,000**
	Expenditures				
55817	Other Improvements	-	870,400	1,038,147	27,349
57096	Airport Terminal	107,856	787,674	976,897	1,040,522
57097	Fire Station Relocation	70,800	-	-	-
57098	Courthouse Square Project	42,646	-	-	-
	Expenditures	**221,301**	**1,658,074**	**2,015,044**	**1,067,871**
	Fund Balance	**2,932,915**	**-**	**1,037,871**	**-**

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424 2019 TIRZ Bond Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
424	2019 TIRZ Bond Fund	1,743,096	605,619	841,295	869,195
	Fund Balance	**1,743,096**	**605,619**	**841,295**	**869,195**
	Income				
41000	Interest Revenue	16,425	-	27,900	15,000
	Income	**16,425**	**-**	**27,900**	**15,000**
	Expenditures				
57052	Gibson Lane Extension	918,225	-	-	-
57066	TIRZ Projects	-	605,619	-	884,195
	Expenditures	**918,225**	**605,619**	**-**	**884,195**
	Fund Balance	**841,295**	**-**	**869,195**	**-**

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425 2022 Bond Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
425	2022 Bond Fund	-	-	-	12,859,449
	Fund Balance	**-**	**-**	**-**	**12,859,449**
	Income				
40014	Proceeds From CO Bonds	-	-	20,475,000	-
41000	Interest Revenue	-	-	685,000	345,000
	Income	**-**	**-**	**21,160,000**	**345,000**
	Expenditures				
55704	Motor Vehicles	-	-	2,800,000	-
55715	Major Street Maintenance	-	-	-	13,204,449
55821	Robison Rd. Street Reconstruction	-	-	2,400,000	-
56918	Issuance Expense	-	-	100,551	-
57101	Moores/Galleria Oaks St. Recon	-	-	3,000,000	-
	Expenditures	**-**	**-**	**8,300,551**	**13,204,449**
	Fund Balance	**-**	**-**	**12,859,449**	**-**

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501 Health Department Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
501	Health Department Fund	1,014,351	950,758	1,046,494	1,167,752
	Fund Balance	**1,014,351**	**950,758**	**1,046,494**	**1,167,752**
	Income				
40001	Contribution From State	88,822	252,838	338,575	81,852
40010	#12 Morris Lane Rental	-	39,825	-	-
41000	Interest Revenue	17,586	4,000	45,000	22,500
46086	Recovery Damage Claims	5,000	-	-	-
46092	Cash Short/Overages	13	-	-	-
47351	City Contribution	75,000	75,000	75,000	100,000
47352	County Contribution	74,945	75,000	75,000	100,000
47353	Donations/Interest	6	-	-	-
47358	General Clinic Fees	1,808	1,000	2,000	2,000
47359	Health Card Fees	90	100	100	100
47361	Family Planning Nhic	56,020	60,000	40,000	40,000
47364	Immun-Nhic-Medicaid	5,121	5,000	1,500	1,500
47367	Wic-Tdh Contract	316,714	610,222	610,222	758,211
47371	Immunization-Tdh Contr	173,075	147,233	147,233	147,233
47372	Public Heath Services	78,235	117,218	117,218	117,218
47374	Depreciation Reimburse	3,353	-	-	-
47377	Other	2	-	-	-
47379	Service From Private Inventory	130	350	150	150
47381	Title Xx/X Co-Pay Fees	205	250	300	300
47382	Tb Fees	1,580	1,200	850	850
47384	Employee Health Fees	2,437	-	-	-
47392	Family Planning - WHFPAT	165,713	130,000	130,000	142,168
	Income	**1,065,856**	**1,519,236**	**1,583,148**	**1,514,082**
	Expenditures				
50006	Termination Pay	3,843	-	-	-
50069	Trf To Technology Fund	6,714	6,714	6,714	6,714
51012	Stipend - Clerical	3,212	-	-	-
51013	Stipend - Maintenance	-	3,341	4,941	5,741
51101	Supervision	111,376	120,708	115,103	120,789
51102	Clerical	123,685	150,657	206,146	221,352
51103	Maintenance Operations	234,625	295,482	233,775	256,175
51105	Overtime	-	10,800	8,000	11,000
51106	Longevity Pay	5,192	6,018	4,725	5,329
51112	Worker's Comp	2,807	2,988	2,870	2,697
51113	Pensions/Retirement	71,015	89,815	88,088	99,209
51114	Social Security	36,309	44,080	43,199	46,618

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501 Health Department Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
51115	Group Insurance	86,037	132,971	120,788	114,764
51199	Accrued Payroll	(20,022)	-	-	-
52100	Indirect Expenses	-	-	-	-
52201	Supplies	56,336	75,772	67,913	79,470
52202	Wearing Apparel	-	3,000	3,000	3,000
52204	Food Supplies	60	-	-	-
52205	Postage/Shipping	714	1,400	1,200	1,400
52225	Unallowable Costs	2,945	5,000	5,000	4,000
53301	Buildings	45,434	25,000	25,000	45,000
53400	Computer Hard & Software	9,600	18,720	18,720	9,600
53405	Security & Surveillance	679	2,500	2,000	2,000
54500	Communications-In House	12,117	12,300	12,300	12,000
54501	Communications-Cellular	3,436	4,750	4,500	2,700
54502	Rental	3,889	4,850	5,800	6,250
54503	Insurance & Bond	19,452	18,000	18,000	18,000
54504	Special Services	150,538	312,500	325,141	181,701
54506	Travel & Training	15,304	33,668	32,557	30,140
54507	Utilties-Electricity	13,458	15,000	15,000	15,000
54508	Utilities-Water & Sewer	1,020	1,250	1,250	1,500
54509	Utilities-Gas	2,533	3,000	3,800	4,000
54525	Advertising	2,729	33,000	33,000	28,000
54608	Dues And Memberships	675	1,125	3,360	3,625
55801	Building & Facilities	28,000	50,000	50,000	90,000
	Expenditures	**1,033,714**	**1,484,408**	**1,461,889**	**1,427,772**
	Fund Balance	**1,046,494**	**985,586**	**1,167,752**	**1,254,062**

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502 Public Library Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
502	Public Library Fund	(14,093)	-	4,442	-
	Fund Balance	**(14,093)**	**-**	**4,442**	**-**
	Income				
41000	Interest Revenue	1,052	-	2,500	1,250
46245	Due From Library	621,227	780,762	808,776	824,441
	Income	**622,279**	**780,762**	**811,276**	**825,691**
	Expenditures				
50006	Termination Pay	-	-	6,004	-
51013	Stipend - Maintenance	-	1,500	-	-
51101	Supervision	251,973	281,277	291,224	291,893
51102	Clerical	102,034	124,946	134,482	134,482
51103	Maintenance Operations	58,465	86,181	78,267	78,267
51104	Extra Help	36,890	46,638	72,980	90,956
51105	Overtime	355	-	-	-
51106	Longevity Pay	4,929	6,700	6,925	7,870
51112	Worker's Comp	2,702	1,652	2,079	2,031
51113	Pensions/Retirement	64,237	85,110	91,764	98,158
51114	Social Security	34,200	40,809	44,071	45,110
51115	Group Insurance	65,217	81,449	81,422	70,425
51199	Accrued Payroll	(17,521)	-	-	-
52206	Fuels And Lubricants	-	1,000	1,000	1,000
53403	Motor Vehicles-Dept.Use	262	5,000	4,500	4,500
54503	Insurance & Bond	-	18,000	-	-
54504	Special Services	-	500	1,000	1,000
	Expenditures	**603,744**	**780,762**	**815,718**	**825,691**
	Fund Balance	**4,442**	**-**	**-**	**-**

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602 Police Department Youth Outreach Program Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
	Fund Balance	**-**	**-**	**-**	**-**
	Income				
40031	Contribution From Others	-	50,000	50,000	50,000
	Income	**-**	**50,000**	**50,000**	**50,000**
	Expenditures				
54504	Special Services	-	50,000	50,000	50,000
	Expenditures	**-**	**50,000**	**50,000**	**50,000**
	Fund Balance	**-**	**-**	**-**	**-**

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605 Federal Asset Forfeiture Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
605	Federal Asset Forfeiture Fund	127,156	108,456	128,991	113,291
	Fund Balance	**127,156**	**108,456**	**128,991**	**113,291**
	Income				
40031	Contribution From Others	-	10,000	10,000	10,000
41000	Interest Revenue	1,836	1,300	4,300	2,100
	Income	**1,836**	**11,300**	**14,300**	**12,100**
	Expenditures				
52207	Minor Tools And Equip	-	30,000	30,000	30,000
	Expenditures	**-**	**30,000**	**30,000**	**30,000**
	Fund Balance	**128,991**	**89,756**	**113,291**	**95,391**

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702 Employee Health Claim Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
702	Employee Health Claim Fund	1,148,140	1,361,128	1,479,553	1,551,256
	Fund Balance	**1,148,140**	**1,361,128**	**1,479,553**	**1,551,256**
	Income				
40004	Buyout Insurance	226,578	241,149	208,320	223,944
40005	Retiree Insurance Contribution	85,878	81,628	101,495	109,107
40006	Employer Contribution	3,295,673	3,518,000	3,638,273	3,895,333
40007	Employee Contribution	824,093	905,000	996,411	1,116,254
40018	TWU Contribution	1,884,187	1,757,078	1,861,992	2,001,641
40023	Airport Auth Contribution	115,456	112,148	106,167	114,130
40029	Refund of Contributions	63,902	-	33,000	33,000
40031	Contribution From Others	-	70,000	-	-
40040	Stop Loss Reimbursements	472,376	437,961	421,915	-
40041	Insurance Rebates	528,254	513,716	513,716	256,858
40050	Trf From General Fund	423,384	490,084	1,290,151	150,185
41000	Interest Revenue	16,165	9,907	35,000	17,500
41034	Trf From TWU	-	-	-	350,295
47384	Employee Health Fees	-	4,000	4,000	4,000
	Income	**7,935,947**	**8,140,671**	**9,210,440**	**8,272,247**
	Expenditures				
50000	Fully Insured Premiums	-	-	-	4,869,590
50001	Health and Dental Claims	3,726,199	3,898,672	4,392,605	1,429,355
50006	Termination Pay	22,435	-	-	-
50008	Prescription Claims	1,804,625	1,785,090	2,290,796	-
50010	Disability Premiums	-	-	71,522	71,522
50014	Life Insurance Premiums	175,953	180,116	165,834	165,834
50031	Administrative Fees	691,600	903,733	876,588	49,198
50032	Employee Assistance Program	13,085	11,457	13,243	13,243
50034	HRA Funding	(397)	8,000	-	-
50035	Benefits Services	31,906	33,120	33,411	33,411
50038	HSA Funding	845,973	858,197	945,000	945,000
50039	Critical Illness	29,975	30,801	50,215	50,215
50058	Vision Premiums	40,251	40,378	49,700	49,700
51101	Supervision	3,237	-	2,168	-
51103	Maintenance Operations	73,380	88,310	74,164	56,864
51106	Longevity Pay	132	105	85	106
51112	Worker's Comp	789	644	620	496
51113	Pensions/Retirement	14,930	13,780	11,864	9,275
51114	Social Security	7,538	6,764	5,846	4,358
51115	Group Insurance	24,783	13,982	11,376	5,892

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702 Employee Health Claim Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
51199	Accrued Payroll	(9,081)	-	-	-
52201	Supplies	7,708	12,500	12,500	12,500
54502	Rental	440	-	-	-
54504	Special Services	60,787	58,000	58,500	58,500
54506	Travel & Training	714	-	-	-
54521	Excise Fees	2,391	2,196	2,500	2,500
54523	Bank Service Charges	170	188	200	200
54525	Advertising	222	20,000	20,000	20,000
54610	Wellness Program	34,787	50,000	50,000	-
	Expenditures	**7,604,534**	**8,016,032**	**9,138,738**	**7,847,759**
	Fund Balance	**1,479,553**	**1,485,767**	**1,551,256**	**1,975,744**

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703 Fleet Services Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
703	Fleet Services Fund	39,704	50,000	50,000	50,000
	Fund Balance	**39,704**	**50,000**	**50,000**	**50,000**
	Income				
40001	Contribution From State	29,200	-	44,658	-
40050	Trf From General Fund	1,178,342	1,575,512	1,412,974	1,258,816
40055	Trf From Capital Replacement Fund	10,000	5,000	5,000	5,000
40074	Fuel Contribution TUTD	200,468	205,000	190,000	190,000
40078	Fuel Contribution Library	-	-	250	250
40079	Maint. Contribution Library	262	-	-	-
41000	Interest Revenue	746	500	70	-
46086	Recovery Damage Claims	48,716	-	121,385	-
46088	Miscellaneous Income	890	-	5,147	-
	Income	**1,468,624**	**1,786,012**	**1,779,484**	**1,454,066**
	Expenditures				
50069	Trf To Technology Fund	1,367	1,367	1,367	1,367
51012	Stipend - Clerical	-	-	6,000	6,000
51103	Maintenance Operations	236,508	246,920	236,876	221,322
51105	Overtime	1,764	7,500	7,500	7,500
51106	Longevity Pay	2,780	3,060	2,915	3,110
51112	Worker's Comp	7,866	6,612	7,785	6,437
51113	Pensions/Retirement	36,231	38,971	38,296	37,514
51114	Social Security	17,760	19,123	18,803	17,628
51115	Group Insurance	50,187	53,831	51,315	44,560
51199	Accrued Payroll	(8,392)	-	-	-
52201	Supplies	585	4,500	4,500	4,500
52202	Wearing Apparel	1,049	3,000	3,000	3,000
52205	Postage/Shipping	17	50	50	50
52206	Fuels And Lubricants	723,782	1,000,000	1,000,000	700,000
52207	Minor Tools And Equip	7,084	10,000	10,000	10,000
52209	Chemical Supplies	-	2,500	2,500	2,500
52226	Operating Lease	21,072	-	-	-
53400	Computer Hard & Software	8,443	10,000	10,000	10,000
53402	Tools And Equipment	785	7,000	7,000	7,000
53404	Motor Vehicles-Fleet	319,931	341,629	338,759	338,759
53405	Security & Surveillance	-	1,200	1,200	1,200
54500	Communications-In House	1,395	1,500	1,500	1,500
54501	Communications-Cellular	800	2,000	2,000	2,000
54502	Rental	761	860	860	860

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703 Fleet Services Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
54503	Insurance & Bond	12,527	4,800	6,320	4,820
54504	Special Services	4,142	5,000	5,000	5,000
54506	Travel & Training	-	4,000	2,500	4,000
54507	Utilties-Electricity	4,832	4,500	5,500	5,500
54508	Utilities-Water & Sewer	535	578	828	828
54509	Utilities-Gas	3,375	3,000	4,600	4,600
54525	Advertising	-	410	410	410
54608	Dues And Memberships	-	600	600	600
54611	Refuse Contract	1,140	1,500	1,500	1,500
	Expenditures	**1,458,328**	**1,786,012**	**1,779,484**	**1,454,066**
	Fund Balance	**50,000**	**50,000**	**50,000**	**50,000**

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810 Member Cities Water Revenue Fund

		Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
	Fund Balance				
810	Member Cities Water Revenue Fund	(15,101)	-	-	-
	Fund Balance	**(15,101)**	**-**	**-**	**-**
	Income				
40120	Annona-Water Revenue	11,446	15,476	15,477	19,224
40121	Avery - Water Revenue	12,812	21,863	22,921	22,602
40122	Dekalb - Water Revenue	94,403	108,836	108,837	92,044
40123	Hooks - Water Revenue	174,827	242,580	242,580	230,811
40124	Maud - Water Revenue	53,144	51,274	51,274	57,296
40125	New Boston-Water Revenue	303,696	393,132	393,133	370,071
40126	Wake Village-Water Rev	160,392	185,007	185,007	204,158
40127	Nash - Water Rev	-	-	-	-
40128	TexAmericas-Water Revenue	-	-	-	-
40129	Riverbend - Water Revenue	183,174	368,656	368,657	224,977
40130	Member City Water Revenue	-	-	-	-
40135	Member City - True Up Revenue	-	-	-	-
40136	Member City - True Up Corr	-	-	-	-
40140	Member City - Capt Improvement	-	-	-	-
41000	Interest Revenue	-	-	-	-
46003	Penalty & Interest	-	-	24	-
	Income	**993,894**	**1,386,824**	**1,387,910**	**1,221,183**
	Expenditures				
50120	Transfer to TWU	860,579	1,255,732	1,277,510	1,105,263
50121	Riverbend-Membr Cty Rev	118,214	131,092	110,400	115,920
54524	Other Services	-	-	-	-
	Expenditures	**978,793**	**1,386,824**	**1,387,910**	**1,221,183**
	Fund Balance	**-**	**-**	**-**	**-**

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TEXARKANA WATER UTILITIES

TEXAS FUNDS

Texarkana Water Utilities is a combined department of the cities of Texarkana, Texas and Texarkana, Arkansas, and as such, presents a combined budget which includes both cities. This portion contains only the revenue, expenditures, and fund balances that are applicable to Texarkana, Texas.

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Texarkana Water Utilities

- Administration
- Accounting/Personnel
- Information Technology
- Customer Service
- Field Services
- Wright Patman Water Treatment
- Millwood Water Treatment Plant
- GP Water Distribution
- Waggoner Creek Wastewater Treatment Plant
- South Regional Wastewater Treatment Plant
- North Texarkana Wastewater Treatment Plant
- Composting
- Field Operations - Administration
- Waste and Sewer Construction
- Water Distribution
- Sewer Collection
- Fleet Services
- Engineering Design
- Engineering/Infiltration and Inflow Abatement
- Geographical Information Systems Development
- Environmental Services
- Leary Contract Water and Sewer Oper.-Reim.
- Leary Contract Water and Sewer Operations

Mission

Our mission is to focus on quality, service and economy to produce a safe, potable and an uninterrupted supply of water and sanitary sewer treatment for the communities we serve that meets or exceeds all federal, state and industry standards.

Budget

	Actual 21-22	Proposed 22-23	Revised 22-23	Proposed 23-24
	$ 35,646,938	$ 39,339,767	$ 41,459,778	$ 47,172,774

Performance Measures

Goal: To provide reliable and courteous customer service to water users serviced by Texarkana Water Utilties.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Walk In Customers for CS Clerks	4,618	Unavailable	12,051	7,286
Customer Service Calls **	33,217	Unavailable	54,030	57,741
Calls to other Departments	1,769	Unavailable	3,775	3,676
E-mail Requests	7,540	Unavailable	8,207	11,688

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Texarkana Water Utilities

Goal: To provide safe, potable and an uninterrupted supply of water and sanitary sewer treatment.

	Actual 19-20	Actual 20-21	Actual 21-22	Actual 22-23
Total Treated Water (MG)	5,918	5,772	5,582	5,484
Total Raw Water (MG/month)	6,115	5,806	5,707	5,771
Wastewater Treated	4,234	4,473	3,449	4,788
Water Main Repairs	166	188	161	222
Water Mains Installed (LF)	1,207	345	100	41
Sewer Stoppages	977	1,022	901	1,039
Sewer Mains Cleaned (LF)	240,561	573,856	893,216	1,283,802
Sewer Mains Repaired	60	77	89	165
Sewer Mains Replaced (LF)	780	300	201	732

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Texas Revenue Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Texas Revenue Fund	1,419,619	4,503,601	2,598,044	2,757,899
Fund Balance	**1,419,619**	**4,503,601**	**2,598,044**	**2,757,899**
Income				
Water and Sewer Sales	13,976,337	17,400,848	16,222,073	18,160,291
Water Connection Fees	10,500	10,500	7,650	10,800
Service Charge	740,413	527,180	758,990	779,433
Regional Water Treatment Plant Fees	4,629,120	3,824,946	4,468,013	5,840,000
Wholesale Water Sales	1,175,806	1,239,300	1,540,550	1,580,000
Wholesale Sewer Charges	590,665	569,600	623,542	646,700
Interest Income	18,608	138,400	60,593	39,601
GP Service Charge	40,300	40,300	40,300	40,300
GP Service Charge (Expan)	18,900	18,900	18,900	18,900
AR Share LT Operations	819,450	785,606	920,641	966,673
UN Share LT Operations	54,937	64,678	71,018	74,569
MN Share LT Operations	14,781	14,011	19,133	21,046
MC Share Wtr Operations (Cash B)	710,220	834,949	884,999	979,823
TX ARPA Funds to Support Debt		1,450,554	1,450,000	1,062,576
Reimbursement-Txk, AR BIC Payroll	-	-	145,000	145,000
Miscellaneous Income	429,281	413,277	410,535	463,057
Income	**23,229,318**	**27,333,049**	**27,641,937**	**30,828,769**
Expenditures				
Total Operating Expenses	12,274,579	14,849,610	14,496,451	15,342,881
Total Capital Outlay	-	-		
Share of North Texarkana Operations	86,211	104,902	83,909	84,020
Share of Millwood Operations	700,262	780,734	904,879	950,123
Bond Fund 2020 Ref (2004)	183,300	186,110	186,110	-
Bond Fund 2005	-	-		
Bond Fund 2013	165,056	166,556	166,556	162,881
Bond Fund (Projected)	-	-		
Share 1998 AR Debt Service	-	-		
Share 1998-B AR Debt Service	-	-		
Share 2007 AR Refunding Bonds	418,118	418,171	418,171	417,453
Transfer to Gen Fund -IP	18,900	18,900	18,900	18,900
Transfer to Gen Fund	58,452	37,500	-	-
Millwood Depreciation Fund	306,420	433,840	433,840	513,995
North Texarkana Depreciation Fund	31,200	23,400	23,400	29,250

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Texas Revenue Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Equipment Acquisition Fund	330,916	406,640	406,640	510,645
Technology Fund	298,741	375,360	375,360	355,980
Projected Debt Payments-CIP	-	1,500,000	-	1,500,000
Personnel Policy Fund	100,000	130,000	130,000	130,000
Capital Improvement Fund	875,003	1,650,000	1,650,000	1,650,000
Infrastructure Fund	450,000	714,493	814,493	657,829
Compost Fund	61,280	109,480	118,164	121,627
WP COE Cost Fund	1,446,874	1,578,419	1,709,954	1,578,419
LT Capital Improvement Fund	299,781	278,220	278,220	343,013
River Bend Water District	3,703,296	3,059,957	3,493,411	5,840,000
CIP Expenditures (ARPA Funds from TX)	-	-	1,450,000	1,062,576
Waggoner Creek Capital Improvement	-	-	36,944	73,887
SR WWTP Depreciation Fund	126,387	187,680	187,680	302,583
Other/Legal	116,117	124,390	99,000	117,000
Expenditures	**22,050,893**	**27,134,362**	**27,482,082**	**31,763,062**
Fund Balance	**2,598,044**	**4,702,288**	**2,757,899**	**1,823,606**

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GP Revenue Fund (Graphic Packaging International)

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
IG Revenue Fund				
Fund Balance	-	-	-	-
Income				
Wholesale Water Sales	1,532,410	2,078,274	2,139,914	2,170,775
Income	**1,532,410**	**2,078,274**	**2,139,914**	**2,170,775**
Expenditures				
Total Operating Expenses	1,532,410	2,078,274	2,139,914	2,170,775
Total Capital Outlay				
Expenditures	**1,532,410**	**2,078,274**	**2,139,914**	**2,170,775**
Fund Balance	-	-	-	-

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Texas 2020 Refunding Bond Fund (Refunded 2004 Bond)

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Texas 2020 Ref (2004) Bond Fund	126,394	110,713	123,948	-
Fund Balance	**126,394**	**110,713**	**123,948**	**-**
Income				
Transfer from Revenue Fund	172,680	73,000	58,788	-
Transfer from Reserve Fund	6,942	1,851	1,851	-
Interest Income	1,292	819	1,522	-
Income	**180,914**	**75,670**	**62,161**	**-**
Expenditures				
Interest-February	2,190	733	-	-
Interest -August	1,110	377	1,110	-
Principal	180,000	185,000	185,000	-
Wire Fee	60			
Expenditures	**183,360**	**186,110**	**186,110**	**-**
Fund Balance	**123,948**	**273**	**-**	**-**

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Texas 2013 Bond

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Texas 2013 Bond Fund	36,041	28,821	28,842	33,329
Fund Balance	**36,041**	**28,821**	**28,842**	**33,329**
Income				
Transfer from Revenue Fund	151,416	165,000	165,000	163,000
Transfer from Reserve Fund	5,704	1,593	1,593	328
Interest Income	737	616	4,450	4,450
Income	**157,857**	**167,209**	**171,043**	**167,778**
Expenditures				
Interest-February	32,528	30,778	30,778	28,941
Interest -August	32,528	30,778	30,778	28,941
Principal	100,000	105,000	105,000	105,000
Expenditures	**165,056**	**166,556**	**166,556**	**162,882**
Fund Balance	**28,842**	**29,474**	**33,329**	**38,225**

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Texas 2013 Bond Construction Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Texas 2013 Bond Construction Fund	13,678	-	-	-
Fund Balance	**13,678**	**-**	**-**	**-**
Income				
Interest Income	115	-		
Income	**115**	**-**	**-**	**-**
Expenditures				
Transfer to 2013 Bond Fund	13,792			
System Improvements	-	-	-	-
Expenditures	**13,792**	**-**	**-**	**-**
Fund Balance	**-**	**-**	**-**	**-**

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Millwood Depreciation Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Millwood Depreciation Fund	840,142	421,383	464,249	317,726
Fund Balance	**840,142**	**421,383**	**464,249**	**317,726**
Income				
Transfer from Revenues	306,420	433,840	433,840	513,995
Plans/Specs/Scrap Metal Sales	31	94	813	297
Interest Income	766	699	1,381	1,098
Income	**307,217**	**434,633**	**436,034**	**515,390**
Expenditures				
Replace Valves- Filters 3,4,7 & 8	22,257	266,698	225,293	-
SCADA Upgrade	-	12,512	12,512	-
Basin Lining (1)	374,060	-	1,326	-
Chemical Building Roof Replacement	28,547	-	-	-
Automatic Transfer Switch	139,416	-	-	-
Low Service Repair/Rebuild	19,794	62,560	31,280	-
High Service Repair/Rebuild	23,210	62,560	3,834	59,330
Chlorine Analyzer	10,465	-	-	-
Transformer Study	4,782	-	-	-
Security Cameras MW	6,091	-	-	-
Online Turbidity Meters (8)	13,016	-	-	-
Filter Air Units Replacement (2)	33,282	-	-	-
Backwash Overflow	8,190	-	-	-
Sludge Pond Cleaning (only 2)-2023	-	75,072	75,072	-
42" Transmission Main Reloc Reimb	-	86,958	-	-
Valves/Actuators for (3) Sludge Lines	-	18,768	13,652	
Gate Valve for West Basin Drain	-	4,692	4,692	-
Concrete Work around Plant	-	31,280	31,280	-
Replace Flooring Filter Building	-	12,512	12,512	-
Front Gate Actuator	-	6,256	5,505	-
Add VFD's to Low Service Pumps	-	18,768	31,280	11,866
#2 High Service Actuator	-	12,512	75,072	-
(2) Lagoon Pumps	-	12,512	-	17,799
Paint Exposed Metal	-	12,512	12,512	-
Basin Drain Electrical	-	9,384	-	8,900
Valve Replacement Filters 1 & 2	-	62,560	-	59,330

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Millwood Depreciation Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Concrete Basin Repair	-	-	28,405	-
#2 Low Service Pump Bowl Rebuild	-	-	18,330	-
High Service Controls Point to Point				17,799
Cover for Transfer Switch/Generator				17,799
Zero Turn Mower Replacement				9,789
Tractor Replacement w/Bush Hog				47,464
Rebuild Low Service Pump & Motor 2024				59,330
Rebuild High Service Pump & Motor 2024				59,330
Road Repair for Loop around Plant				59,330
	683,110	**768,116**	**582,557**	**428,066**
Fund Balance	**464,249**	**87,900**	**317,726**	**405,050**

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North Texarkana Wastewater Treatment Plant Depreciation Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
North Texarkana Wastewater Treatment Plant Depreciation Fund	39,706	19,522	9,320	10,892
Fund Balance	**39,706**	**19,522**	**9,320**	**10,892**
Income				
Transfer from Revenues	31,200	23,400	23,400	29,250
Interest Income		-		
Plans/Specs		-		
Income	**31,200**	**23,400**	**23,400**	**29,250**
Expenditures				
UV System Repairs	1,657	-	-	-
Pump/Motor/VFD Replacements	8,730	11,700	-	-
Paint Exposed Metal	2,340	3,900	-	-
Driveway & Parking Lot Repairs	10,920	3,900	-	3,900
Air Leak Repair	9,270	-	-	-
Roof Repair W.A.S. Building	1,473	-	-	-
Replace Flying J LS Pump-Emergency	27,196	-	-	-
Lift Station Pump Replacement	-	17,160	-	-
NT Clarifier Drive Replacement	-	-	18,279	-
UV Module Rebuild	-	-	3,549	-
Grit Auger Replacement	-	-	-	7,800
RAS Pump Repair	-	-	-	7,410
UV System Repairs 2024	-	-	-	7,800
Air Leak Repairs 2024	-	-	-	11,700
Expenditures	**61,586**	**36,660**	**21,828**	**38,610**
Fund Balance	**9,320**	**6,262**	**10,892**	**1,532**

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Equipment Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Equipment Fund	389,069	117,429	76,548	78,793
Fund Balance	**389,069**	**117,429**	**76,548**	**78,793**
Income				
Transfer from Revenue Fund	330,916	406,640	406,640	510,645
Auction Proceeds	40,346	-	8,380	9,866
Insurance Proceeds	-	-	7,453	20,000
Interest Income	3,909	2,193	9,275	9,275
Income	**375,171**	**408,833**	**431,748**	**549,786**
Expenditures				
FY 2022	687,692			
FY 2023		477,489	429,503	
FY 2024				612,203
Expenditures	**687,692**	**477,489**	**429,503**	**612,203**
Fund Balance	**76,548**	**48,773**	**78,793**	**16,376**

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Technology Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Technology Fund	780,807	730,243	697,152	690,755
Fund Balance	**780,807**	**730,243**	**697,152**	**690,755**
Income				
Transfer from Revenue Fund	487,500	600,000	600,000	600,000
Reimbursement - Bowie County	42,904	57,205	57,205	57,205
Reimbursement- Miller County	22,381	22,381	22,381	22,381
Billables/Hosted Services for AR/TX	30,700	37,500	70,095	309,152
Interest Income	9,261	3,643	30,177	30,177
Income	**592,746**	**720,729**	**779,858**	**1,018,915**
Expenditures				
FY 2022	676,401			
FY 2023		1,169,105	786,255	
FY 2024				1,465,968
Expenditures	**676,401**	**1,169,105**	**786,255**	**1,465,968**
Fund Balance	**697,152**	**281,867**	**690,755**	**243,702**

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South Regional Wastewater Treatment Plant Depreciation Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
South Regional Wastewater Treatment Plant Depreciation Fund	106,917	74,608	132,906	61,737
Fund Balance	**106,917**	**74,608**	**132,906**	**61,737**
Income				
Transfer from Revenues	126,386	187,680	187,680	299,616
Plans/Specifications	-	-	-	-
Interest Income	1,963	1,533	4,280	4,059
Income	**128,349**	**189,213**	**191,960**	**303,675**
Expenditures				
CIP Labor Reimb Error	185	-	-	-
WIMS Software Replacement	2,655	-	-	-
(2) Influent Pump Rebuilds	12,214	-	-	-
Pump/Motor/VFD Replacement- 2022	22,248	-	-	-
Grit Basin 401 Rebuild	12,334	31,280	7,591	-
Roof Repairs 500 Building	-	9,384	-	-
(3) Blower Couplings	5,407	-	-	-
In-Plant Waste Pump Rebuild	-	9,384	28,136	-
1400 Digester Pump Replacement	8,606	18,768	-	-
Influent Pump Rebuilds	13,882	-	-	-
Clarifier Drive Replacement	-	-	24,717	-
Replace A/C 200PS Control Room	4,872	-	-	-
Paint Exposed Metal	10,418	12,512	-	-
Gear Boxes 500 Clarifiers	-	-	54,744	-
Blower Rebuild	2,741	-	-	-
Pump/Motor/VFD Replacement- 2023	-	43,792	-	-
Centrifuge Rebuilds	-	31,280	-	-
Roof Repairs 1100,400 & 1000 Buildings	-	21,896	-	-
400 Grit Pump Rebuilds	-	12,512	-	-
500 Sludge Pump Rebuilds	-	6,256	-	-
400 Grit Trough Replacement	-	-	7,136	-
200 PS Barscreens	-	-	23,521	-
200 PS Switchgear	-	-	53,176	-
Pressure Sprayer	6,798	-	-	-
Clarifier Drive Replacement	-	-	35,503	-
Emergency Gas Leak Repair	-	-	19,847	-
Underground Fuel Tank Repair	-	-	8,758	-
Batteries/Charger for Plant Generators	-	-	-	44,497
Influent Pump 204 Suction Line Repair	-	-	-	35,598
Replace 1115 600P Blower Motor	-	-	-	23,732
Rebuild 1115 Blower Assembly	-	-	-	29,665
1400 Piston Pump Rebuild	-	-	-	11,866
500 Sludge Pump Rebuilds	-	-	-	11,866

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South Regional Wastewater Treatment Plant Depreciation Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
1200 In-Plant Wate Pump Impellers	-	-	-	11,866
Gas Detectors for 500,1300 & 1400 Buildings	-	-	-	20,765
Replace Purafil Modules for Air Handlers	-	-	-	17,799
Hoist Repairs @ 1800 Building	-	-	-	11,866
Replace 1400 Sludge Grinder	-	-	-	11,866
401 Grit Basin Repair	-	-	-	29,665
1300 Centrifuge Rebuild	-	-	-	41,531
2024 Pump/Mtr/VFD Replacements	-	-	-	59,330
Expenditures	**102,360**	**197,064**	**263,129**	**361,912**
Fund Balance	**132,906**	**66,757**	**61,737**	**3,500**

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Compost Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Compost Fund	223,560	25,028	86,215	92,818
Fund Balance	**223,560**	**25,028**	**86,215**	**92,818**
Income				
Transfer from Revenue Fund	61,280	109,480	125,120	107,981
Interest Income	4,326	2,166	3,449	3,449
Income	**65,606**	**111,646**	**128,569**	**111,430**
Expenditures				
Compost Operations Building	-	-	22,490	29,665
Equipment Wear Parts 2021	2,086	-	-	-
Concrete Pad Repairs	5,916	-	-	-
Equipment Wear Parts 2022	13,329	-	-	-
Compost Loader Tires	9,091	-	-	-
Emergency Loader Rental/Purchase	172,529	-	13,938	-
Replace Dozer-Reserve Contribution	-	25,024	-	-
New Concrete Pad (7,000 SQ FT)	-	31,280	-	-
Equipment Wear Parts 2023	-	12,512	-	-
Misc. Equipment Repair	-	40,664	4,422	-
Misc.Equip. Repl.-Reserve Contribution	-	-	-	23,732
Equipment Wear Parts 2024	-	-	62,205	20,765
Emergency Contract Grinding Svcs.	-	-	18,911	-
Replace Hammer Mill for Grinder	-	-	-	35,598
Compost Bagging Machine Replacement	-	-	-	19,579
Concrete Pad Repairs	-	-	-	14,832
Skid Steer Tires	-	-	-	5,933
Expenditures	**202,951**	**109,480**	**121,966**	**150,104**
Fund Balance	**86,215**	**27,194**	**92,818**	**54,144**

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Personnel Policy Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Personnel Policy Fund	195,692	150,110	221,120	195,694
Fund Balance	**195,692**	**150,110**	**221,120**	**195,694**
Income				
Transfer from Revenues	100,000	130,000	130,000	130,000
Interest Income	1,761	1,134	6,839	6,839
Income	**101,761**	**131,134**	**136,839**	**136,839**
Expenditures				
Termination Pay-Incl. Social Security	18,438	71,254	109,763	64,101
Post Retirement Benefits	57,895	72,805	52,502	55,198
Expenditures	**76,333**	**144,059**	**162,265**	**119,299**
Fund Balance	**221,120**	**137,185**	**195,694**	**213,234**

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TX Infrastructure Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
TX Infrastructure Fund	604,948	853,833	860,168	228,316
Fund Balance	**604,948**	**853,833**	**860,168**	**228,316**
Income				
Transfer from Revenues	450,000	714,493	814,493	657829
Interest Income	10,265	3,740	34,870	34,870
Income	**460,265**	**718,233**	**849,363**	**692,699**
Expenditures				
4110 Concord Pl 18" Swr Main Reloc	67,739		-	-
Repl Sewer Behind 2905 Texas Blvd	-	120,000	-	-
TX Water and Sewer Rate Study-NewGen	110,017	-	-	-
916 S. Hill Rd. 6" Swr Ext	21,640	-	742	-
College Drive Area Sewer Ph II	-	125,000	-	-
Replace MH @ Cooper Lane with LS	-	350,000	-	-
Barkwood Sewer Repl/Reloc	5,649	500,000	355,746	500,000
Replace deteriorated water mains		100,000	-	75,000
Replace water mains under 6"		100,000	-	-
Replace/Line Manholes		75,000	-	50,000
Replace deteriorated sewer mains		150,000	-	75,000
Ledwell Sewer Relocation			203,371	-
Kenwood 21" Sewer Main Replace-Emergency			125,217	-
Replace Sewer Main @ i-30 & Cowhorn Creek			693,132	-
Replace 18" Sewer Main-Findley Street			103,007	-
Moores Lane Sewer-Replace LS w/Gravity Main			-	100,000
Expenditures	**205,045**	**1,520,000**	**1,481,215**	**800,000**
		.		
Fund Balance	**860,168**	**52,066**	**228,316**	**121,015**

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TX Capital Improvement Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
TX Capital Improvement Fund	973,532	1,209,596	1,233,287	275,876
Fund Balance	**973,532**	**1,209,596**	**1,233,287**	**275,876**
Income				
Transfer from Revenue Fund	875,003	1,650,000	1,650,000	1,650,000
Transfer from General Fund	1,034,300	1,000,000	1,144,540	2,264,000
Interest Income	14,912	8,542	41,070	41,070
Prorata Fees	500	-	-	-
Plans	300	-	150	-
State Reimbursements-TX DOT	69,502	-	-	-
Income	**1,994,517**	**2,658,542**	**2,835,760**	**3,955,070**
Expenditures				
Sewer System Improvements 2022	-	-	-	-
Water System Improvements 2022	20,382	-	-	-
Loop Dead End Mains	249,596	-	482,365	-
TX DOT I-30 Frontage Water/Sewer	14,110	-	-	-
Dead End Wtr Mains-S.Txk Ph I	1,476	-	1,476	-
Gin Road Water 8"	66,143	-	-	-
2018 Annexation Engineering Fee	23,187	-	-	-
2018 Annexation Areas Water & Sewer	28,957	1,164,040	1,000,000	881,926
Gin Road Sewer 6"	89,860	-	-	-
Transfer to Txk, TX General Fund	1,050,000	1,000,000	1,000,000	1,000,000
Red River Lumber Sewer Relocation	51,221	-	-	-
Looping Dead End Mains PH III-2022	-	650,000	150,466	-
Chlorine Conversion Project 2022	13,321	-	-	-
St. Michael Drive/Kings Hwy Sewer	126,509	-	13,250	-
Ledwell Sewer Relocation	-	-	273,166	-
Sewer System Improvements-2023	-	50,000	-	125,000
Macedonia Eylau Install Meters at Lift Stations	-	245,000	245,000	-
Water System Improvements-2023	-	50,000	-	75,000
Hydraulic Water Master Plan (Total = $350,000)	-	218,960	132,015	56,578

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TX Capital Improvement Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Chlorine Conversion Project 2023	-	45,000	45,000	-
Macedonia Eylau Relocate Master Meters	-	435,000	435,000	-
Replace Wood Street Transfer Switch	-	-	15,433	-
HVAC Replacement Wood Street	-	-	-	80,689
Chlorine Conversion Project 2024	-	-	-	40,000
Energy Audit-2024	-	-	-	177,990
Wtr & Swr Impr @ Old Redlick Rd. to FM 2148	-	-	-	300,000
Hwy 59 Swr Extension Loop 151 to Kings Hwy	-	-	-	205,000
Looping Dead End Mains Ph II-2024	-	-	-	706,000
S. Wake Village Road Sewer Improvements	-	-	-	558,000
Expenditures	**1,734,762**	**3,858,000**	**3,793,171**	**4,206,183**
Fund Balance	**1,233,287**	**10,138**	**275,876**	**24,763**

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Wright Patman Corps of Engineers Cost Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Wright Patman Corps of Engineers Cost Fund	9,507,277	9,507,341	11,013,761	13,155,172
Fund Balance	**9,507,277**	**9,507,341**	**11,013,761**	**13,155,172**
Income				
Transfer for Revenue Fund	1,446,874	1,578,419	1,709,954	1,578,419
Interest Income	114,610	51,000	486,457	486,457
Income	**1,561,484**	**1,629,419**	**2,196,411**	**2,064,876**
Expenditures				
Hillco Partners-LWP Water Rights Legal/Professional Services	55,000	102,000	55,000	-
Expenditures	**55,000**	**102,000**	**55,000**	**-**
Fund Balance	**11,013,761**	**11,034,760**	**13,155,172**	**15,220,048**

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Lake Texarkana Capital Improvement Fund (Member Cities)

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 22-23
Fund Balance				
Lake Texarkana Capital Improvement Fund	650,787	770,995	965,698	329,988
Fund Balance	**650,787**	**770,995**	**965,698**	**329,988**
Income				
Member Cities	60,801	55,274	55,274	71,856
Transfers from Arkansas	189,419	166,506	166,506	235,131
Transfers from Texas	299,781	278,220	278,220	343,013
Interest Income	9,004	5,414	31,350	31,350
Miscellaneous	-	850	600	500
Income	**559,005**	**506,264**	**531,950**	**681,850**
Expenditures				
SCADA Upgrade-Patman	22,240	-	-	-
Influent Valve & Actuator	114,731	-	-	-
#4 Low Svc. Pump/Motor	8,918	-	-	-
Repl. 1/2T Pickup	350	-	-	-
Fiber Storage Shed	3,000	-	30	-
WP WTP Parking Lot/Rd Repair	-	80,000	80,000	-
Install Vents-3.0 MG Clearwells	22,200	-	-	-
Repair outside of GST's-NB, Hooks, Dekalb	-	50,000	50,000	-
Chlorine CL17 Analyzer/Controllers	8,280	-	-	-
2 Gate Controllers	9,100	-	-	-
Roof Repair Chemical Building	10,410	-	-	-
Replace Chemical Building Windows	7,720	-	-	-
EIM Electric Motor Operator	13,945	-	-	-
EIM Actuators-Annona & Avery	22,475	-	4,658	-
2 PLC's for Member Cities	-	-	33,405	-
#2 Low Service Valve/Actuator	-	-	24,268	-
PC Replacements	725	-	-	-
Enclose MCC Room/AC	-	-	20,932	-
Upgrade #4 High Service Pump	-	170,000	-	-
Replace #1 Low Service Pump & Motor	-	190,000	190,000	-
SCADA Central Bowie WSC	-	75,000	-	-
TxDot Hwy 82 Widening from US 259 to IH 30 Relocate 10" Water Line	-	275,000	275,000	-
Basin Wiring	-	15,000	-	15,000
4mA to 20mA Control Wiring Upgrade	-	10,000	-	10,000

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Lake Texarkana Capital Improvement Fund (Member Cities)

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 22-23
Fire Resistant Uniforms	-	4,000	4,000	-
Electrical Tools	-	15,000	6,097	-
Clearwell Circulation	-	12,000	-	12,000
Allen Bradley Licensing	-	9,000	9,000	-
3rd Floor Office Repairs	-	13,000	0	-
Electrical Work-TX Tanks	-	20,000	20,000	-
Trash Pump for Avery	-	4,000	4,000	-
Ventrac Mower	-	35,000	35,000	-
#3 High Service Motor	-	50,000	42,937	-
(3) West Side Flocculators	-	20,000	-	20,000
Member City PLC Upgrade	-	28,000	28,000	-
Caustic Injection Mixer	-	20,000	-	-
#3 Low Service Pump/Motor Rebuild	-	75,000	-	-
(3) Air Valves for Raw Line	-	45,000	45,000	-
Filter Plant Building Repairs	-	25,000	25,000	-
Admin Air Conditioning	-	10,000	10,800	-
#4 Low Service VFD Replacement	-	-	165,280	-
30" Intake Repair	-	-	26,561	-
Enclosed Trailer for Electrical Supplies	-	-	8,314	-
New Boston Pump Station Upgrade	-	-	59,378	225,000
Replace Windows in Filter Building	-	-		40,000
Construct Shop Building (Electrical/Storage)	-	-		50,000
Construct Low Service MCC VFD Building	-	-		45,000
Low Service Pump & Motor Rebuild	-	-		125,000
High Service Pump & Motor Rebuild	-	-		125,000
Incubator for Lab	-	-		10,000
Replace (1) 4WD Crew Truck	-	-		55,000
Replace (1) 1/2T Truck	-	-		40,000
Back Door Awning for Admin Building	-	-		10,000
Expenditures	**244,094**	**1,250,000**	**1,167,660**	**782,000**
Fund Balance	**965,698**	**27,259**	**329,988**	**229,838**

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Waggoner Creek Wastewater Treatment Capital Improvement Fund

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Fund Balance				
Waggoner Creek Wastewater Treatment Capital Improvement Fund	434,548	265,089	285,321	849,054
Fund Balance	**434,548**	**265,089**	**285,321**	**849,054**
Income				
Transfer from Revenue Fund	-	-	36,944	73,887
Contributions from Wake Village	98,516	73,887	73,887	73,887
Contributions from Nash	73,887	73,887	73,887	73,887
Transfer from Txk, TX	-	-	750,000	-
Interest Income	5,016	4,325	6,787	6,787
Income	**177,420**	**152,099**	**941,505**	**228,449**
Expenditures				
Waggoner Creek Engineering Fee	234,059	200,000	35,625	200,000
Repl 1/2 PU Truck	23,495	-	-	-
Emergency Repair CCB Wall East Tank	36,953		-	-
WC Catwalk Repair	3,620	-	-	-
Emergency Trunk Main Repair	24,040	-	-	-
WC Emergency Misc. Repairs	4,480	-	-	-
WC Clarifier Gear Box	-	-	253,298	-
Replace WC Pump			39,316	-
Emergency Repair West Tank Air Header Drops & Diffusers	-	-	49,533	-
	326,647	**200,000**	**377,772**	**200,000**
Fund Balance	**285,321**	**217,188**	**849,054**	**877,503**

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PERSONNEL

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Authorized Full-Time Positions

	2022	2023	2024	Change	Notes
General Government					
1000 - City Council					
Councilmember	3.00	3.00	3.00	-	
Mayor	0.50	0.50	0.50	-	
	3.50	**3.50**	**3.50**	**-**	
1100 - City Manager					
Administrative Services Manager	1.00	-	-	-	
Assistant City Manager	1.00	-	-	-	
City Manager	1.00	1.00	1.00	-	
Communications Coordinator	1.00	1.00	-	(1.00)	Title Change
Communications Manager	-	-	1.00	1.00	Title Change
Economic Development, Special Projects, Media Admin	1.00	1.00	1.00	-	
Fellowship	1.00	1.00	1.00	-	
Public Service Intern	0.50	0.50	1.00	0.50	Position Added
	6.50	**4.50**	**5.00**	**0.50**	
1200 - City Secretary					
Assistant City Secretary	1.00	1.00	1.00	-	
Deputy Registrar	3.00	3.00	3.00	-	
City Secretary	1.00	1.00	-	(1.00)	Title Change
City Secretary/Council Liason	-	-	1.00	1.00	Title Change
	5.00	**5.00**	**5.00**	**(1.00)**	
1300 - Human Resources					
Administrative Assistant	1.00	-	-	-	
Director of Administrative Services	1.00	1.00	1.00	-	
Employee Benefits Administrator	1.00	1.00	1.00	-	
Human Resources Generalist	-	1.00	1.00	-	
Human Resources Specialist	1.00	1.00	1.00	-	
Public Service Intern	-	-	0.50	0.50	Position Added
Receptionist/Switchboard Operator	1.00	1.00	1.00	-	
	5.00	**5.00**	**5.50**	**0.50**	
1500 - Municipal Court					
Assistant Court Administrator	-	-	1.00	1.00	Title Change
Court Administrator	-	-	1.00	1.00	Title Change
Court Baliff	0.50	0.50	0.50	-	
Customer Service Specialist	-	-	1.00	1.00	
Deputy Court Clerk I	3.00	3.00	1.00	(2.00)	One position eliminated, one position reclassified within Muncicipal Court.
Deputy Court Clerk II	2.00	2.00	1.00	(1.00)	Title Change
Municipal Judge	1.00	1.00	1.00	-	
Municipal Prosecutor	1.00	1.00	1.00	-	
Senior Deputy Court Clerk	1.00	1.00	-	(1.00)	Title Change
	8.50	**8.50**	**7.50**	**(1.00)**	
1601 - Finance Administration					
Accounts Payable Administrator	1.00	1.00	1.00	-	
Accounts Receivable Administrator	1.00	1.00	1.00	-	
Assistant Chief Financial Officer	1.00	1.00	1.00	-	
Chief Financial Officer	1.00	1.00	1.00	-	
Purchasing Administrator	1.00	1.00	1.00	-	
Senior Accountant	1.00	1.00	1.00	-	
	6.00	**6.00**	**6.00**	**-**	

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Authorized Full-Time Positions

	2022	2023	2024	Change	Notes
Police					
1701 - Police Administration					
Administrative Coordinator	1.00	1.00	1.00	-	
Assistant City Manager/Police Chief	-	1.00	1.00	-	
Police Chief	1.00	-	-	-	
	2.00	**2.00**	**2.00**	**-**	
1702 - Police Patrol Division					
Administrative Coordinator	1.00	1.00	1.00	-	
Assistant Police Chief	1.00	1.00	1.00	-	
Police Captain	1.00	1.00	1.00	-	
Police Lieutenant	4.00	4.00	4.00	-	
Police Officer	47.00	46.00	42.00	(4.00)	Positions Frozen
Police Sergeant	9.00	9.00	9.00	-	
	63.00	**62.00**	**58.00**	**(4.00)**	
1703 - Police Services Division					
Administrative Assistant	1.00	1.00	1.00	-	
Administrative Coordinator	1.00	1.00	1.00	-	
Assistant Police Chief	1.00	1.00	1.00	-	
IT Tech I Law Enforcement	1.00	1.00	1.00	-	
Clerk/Typist	1.00	1.00	1.00	-	
Crime Analyst	1.00	1.00	1.00	-	
Crime Scene Analyst	1.00	2.00	2.00	-	
Crime Scene Technician I	1.00	-	-	-	
Police Lieutenant	3.00	3.00	3.00	-	
Police Officer	20.00	20.00	20.00	-	
Police Sergeant	4.00	4.00	4.00	-	
Property & Evidence Tech III	1.00	1.00	1.00	-	
Property & Evidence Manager	1.00	1.00	1.00	-	
Public Information/Crime Prevention	1.00	1.00	1.00	-	
	38.00	**38.00**	**38.00**	**-**	
1799 - Central Records and Communication					
Administrative Coordinator	1.00	1.00	1.00	-	
Central Records and Communication Manager	-	-	1.00	1.00	New Position. Previously an Arkansas position.
Customer Service Specialist	1.00	2.00	2.00	-	
Data Entry Clerk	10.00	10.00	9.00	(1.00)	Position Frozen
Data Management Manager	1.00	1.00	-	(1.00)	Title Change
Emergency Communications Manager	1.00	1.00	1.00	-	
Emergency Communications Supervisor	6.00	6.00	5.00	(1.00)	Position Frozen
IT Technician I	1.00	1.00	1.00	-	
IT Technician II	1.00	1.00	-	(1.00)	Title change
Law Enforcement Records Manager	-	-	1.00	1.00	Title change
Public Safety 911 Call Taker	3.00	3.00	3.00	-	
Public Safety Dispatcher	20.00	20.00	18.00	(2.00)	Positions Frozen
Records Specialist	1.00	-	-	-	
Systems Administrator	-	-	1.00	1.00	Title Change
	46.00	**46.00**	**43.00**	**(3.00)**	
Fire and Emergency Management					
1801 - Fire Administration					
Administrative Coordinator	2.00	2.00	1.00	(1.00)	Position Moved to Building & Code
Assistant Fire Chief	1.00	1.00	1.00	-	
Deputy Emergency Management Coordinator	1.00	1.00	-	(1.00)	Position Eliminated. Loss of Funding.
Fire Batallion Chief	3.00	3.00	3.00	-	
Fire Captain	18.00	18.00	18.00	-	
Fire Chief	1.00	1.00	1.00	-	
Fire Driver Engineer	19.00	19.00	19.00	-	
Firefighter	36.00	36.00	34.00	(2.00)	Two Positions Frozen
Fire Inspector/Plans Examiner	-	1.00	1.00	-	
	81.00	**82.00**	**78.00**	**(4.00)**	

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Authorized Full-Time Positions

	2022	2023	2024	Change	Notes
Public Works					
1901 - Public Works Administration					
Administrative Assistant	1.00	1.00	-	(1.00)	Position Moved to Building & Code
Assistant City Manager/Director of Public Works	-	1.00	1.00	-	
Assistant Public Works Director	1.00	1.00	1.00	-	
Director of Public Works	1.00	-	-	-	
PW & Contracts Manager	1.00	1.00	1.00	-	
	4.00	**4.00**	**3.00**	**(1.00)**	
1902 - Engineering and Traffic					
Construction Inspector	1.00	1.00	1.00	-	
Laborer	2.00	2.00	-	(2.00)	Position Reclassified Within Public Works Department.
Sign & Signal Manager	1.00	1.00	1.00	-	
Signal Technician/ Electrician	1.00	1.00	1.00	-	
Traffic Signal Technician	2.00	2.00	2.00	-	
Traffic Sign Technician	-	-	2.00	2.00	Position Reclassified Within Public Works Department.
	7.00	**7.00**	**7.00**	**-**	
1903 - Metropolitan Planning Organization					
Planner MPO	1.00	1.00	1.00	-	
Study Director	1.00	1.00	1.00	-	
	2.00	**2.00**	**2.00**	**-**	
1904 - Streets and Drainage					
Assistant Street Superintendent	1.00	1.00	1.00	-	
City Engineer	1.00	1.00	1.00	-	
Concrete Formsetter/Finisher	-	-	2.00	2.00	Position Reclassified Within Public Works Department.
Field Code Enforcement Vector Control	1.00	1.00	1.00	-	
Foreman	8.00	7.00	7.00	-	
Heavy Equipment Operator/Crew Leader	-	-	4.00	4.00	Position Reclassified Within Public Works Department.
Laborer	8.00	8.00	8.00	-	
Light Equipment Operator/Truck Driver	-	-	9.00	9.00	Position Reclassified Within Public Works Department.
Litter and Debri Tech	-	-	2.00	2.00	Position Reclassified Within Public Works Department.
Maintenance Tech I	2.00	4.00	-	(4.00)	Position Reclassified Within Public Works Department.
Maintenance Tech II	13.00	12.00	-	(12.00)	Position Reclassified Within Public Works Department.
Maintenance Tech III	3.00	4.00	-	(4.00)	Position Reclassified Within Public Works Department.
Maintenance Tech I Mower Operator	2.00	-	-	-	
Mower Operator	-	-	3.00	3.00	Position Reclassified Within Public Works Department.
Shop Equipment Technician	1.00	1.00	1.00	-	
Street Superintendent	1.00	1.00	1.00	-	
Sweeper Operator	1.00	1.00	1.00	-	
	42.00	**41.00**	**41.00**	**-**	
1905 - Fleet Maintenance					
Apprentice Mechanic	1.00	-	-	-	
Fleet Specialist	1.00	1.00	1.00	-	
Fleet Shop Foreman	1.00	1.00	1.00	-	
Mechanic I	1.00	-	-	-	
Mechanic II	1.00	2.00	2.00	-	
Mechanic III	1.00	1.00	1.00	-	
	6.00	**5.00**	**5.00**	**-**	

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Authorized Full-Time Positions

	2022	2023	2024	Change	Notes
Building and Code Administration					
1906 - Building and Code Administration					
Administrative Assistant	-	-	1.00	1.00	Position Moved from Public Works
Administrative Coordinator	1.00	1.00	1.00	-	
Animal Control Officer	1.00	2.00	2.00	-	
Animal Control Supervisor/Code Enforcement Officer	-	-	1.00	1.00	Title Change
Chief Building Official	1.00	1.00	1.00	-	
Code Enforcement Officer I	-	1.00	3.00	2.00	One Position added to cover case load (partially CDBG funded) & One Position moved from Fire Department.
Code Enforcement Officer II	1.00	-	-	-	
Code Enforcement Officer II/Animal Control	1.00	1.00	-	(1.00)	Title Change
Code Official	1.00	-	-	-	
Combination Inspector	1.00	1.00	1.00	-	
Director of Development Services	-	-	1.00	1.00	Title Change
Executive Director of Inspection/ Code	1.00	1.00	-	(1.00)	Title Change
Fire Inspector/Plans Examiner	1.00	-	-	-	
Health & Code Manager	1.00	1.00	1.00	-	
Health Inspector	1.00	1.00	1.00	-	
Plumbing Inspector	1.00	1.00	1.00	-	
Zoning & Development Services Manager	1.00	1.00	1.00	-	
	13.00	**12.00**	**14.00**	**2.00**	
Parks and Recreation					
2201 - Parks Administration					
Communication Coordinator	-	-	-	-	
Community Engagement & Parks Projects Manager	-	1.00	1.00	-	
Director of Parks and Recreation	1.00	1.00	1.00	-	
Recreation Specialist	1.00	1.00	1.00	-	
Sports & League Manager	1.00	1.00	1.00	-	
	3.00	**4.00**	**4.00**	**-**	
2202 - Parks Maintenance					
Building Custodian	1.00	1.00	1.00	-	
Building Maintenance Coordinator	1.00	1.00	1.00	-	
Gardener	2.00	2.00	2.00	-	
Laborer	12.00	10.00	10.00	-	
Maintenance Technician I	6.00	6.00	-	(6.00)	Position Reclassified Within Parks Dept.
Maintenance Technician II	1.00	2.00	-	(2.00)	Position Reclassified Within Parks Dept.
Maintenance Technician III	-	-	-	-	
Mower Operator	-	-	6.00	6.00	Position Reclassified Within Parks Dept.
Parks Equipment Operator	-	-	1.00	1.00	Position Reclassified Within Parks Dept.
Parks Crew Leader	-	-	1.00	1.00	Position Reclassified Within Parks Dept.
Parks Maintenance Foreman	2.00	2.00	2.00	-	
Parks Maintenance Supervisor	1.00	1.00	-	(1.00)	Position Reclassified Within Parks Dept.
Parks and Building Maintenance Supervisor	-	-	1.00	1.00	Position Reclassified Within Parks Dept.
	26.00	**25.00**	**25.00**	**-**	
2203 - Recreational Programs and Activities					
Recreation Coordinator	2.00	2.00	2.00	-	
Senior Recreation Aide	2.00	2.00	2.00	-	
Summer Camp Recreation Aide	-	-	0.50	0.50	New Seasonal Position
	4.00	**4.00**	**4.50**	**0.50**	

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Authorized Full-Time Positions

	2022	2023	2024	Change	Notes
2300 - Health Department					
Administrative Assistant	1.00	2.00	2.00	-	
Administrative Services Manager	1.00	1.00	-	(1.00)	Title Change
Community Health Worker	1.00	1.00	1.00	-	
Employee Health & Wellness Assistant	-	1.00	-	(1.00)	Position Eliminated
Employee Health & Wellness Registered Nurse	-	1.00	1.00	-	
Health Communication & Outreach Specialist	1.00	1.00	1.00	-	
Health Department Manager	-	-	1.00	1.00	Title Change
Health Services Administrator	1.00	-	-	-	
Health Dept Supervisor/WIC Director	1.00	1.00	1.00	-	
Immunization Program Specialist	1.00	1.00	1.00	-	
Lactation Consultant	0.50	0.50	0.50	-	
Licensed Vocational Nurse	6.00	4.00	4.00	-	
Medical Records Clerk	3.00	4.00	4.00	-	
Registered Dietitian	0.50	0.50	0.50	-	
Wellness Manager	1.00	-	-	-	
WIC Certification Specialist	1.00	1.00	1.00	-	
	19.00	**19.00**	**18.00**	**(1.00)**	
Planning and Community Development					
2001 - Planning and Community Development					
Community Development Specialist	1.00	1.00	1.00	-	
Director of Planning & Community Development	1.00	1.00	1.00	-	
Grants Administration Manager	1.00	1.00	1.00	-	
Grants Administrator	1.00	1.00	1.00	-	
Planner I	-	1.00	-	(1.00)	Position Reclassified Within PCD Dept.
Planner II	1.00	-	-	-	
Planning & Project Management Coordinator	-	-	1.00	1.00	Position Reclassified Within PCD Dept.
Intern	1.00	1.00	1.00	-	
	6.00	**6.00**	**6.00**	**-**	
2207 - Farmers Market					
Farmers Market Manager	0.50	0.50	0.50	-	
Public Service Intern	-	-	0.50	0.50	Moved From PCD Dept.
	0.50	**0.50**	**0.50**	**0.50**	
Water Department					
110 Administration					
Executive Director	1.00	1.00	1.00	-	
Administrative Coordinator	1.00	1.00	1.00	-	
Assistant Director	1.00	1.00	1.00	-	
Finance Director	1.00	1.00	1.00	-	
Senior Accountant	1.00	1.00	-	(1.00)	Moved to Accounting/Personnel 210
IT Director	-	1.00	1.00	-	
	5.00	**6.00**	**5.00**	**(1.00)**	
210 Accounting/Personnel					
Assistant Finance Director	-	1.00	1.00	-	Title Change
Accounting Supervisor	1.00	1.00	-	(1.00)	Position Eliminated
Purchasing Agent II	1.00	1.00	1.00	-	
Purchasing Agent I	1.00	1.00	1.00	-	
Senior Accountant	-	-	2.00	2.00	Transferred from Admin 110
Payroll/Benefits Administrator	1.00	1.00	1.00	-	
Senior Accounting Clerk	1.00	1.00	1.00	-	
	5.00	**6.00**	**7.00**	**1.00**	

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Authorized Full-Time Positions

		2022	2023	2024	Change	Notes
230	Information Technology					
	Technical Project Manager	1.00	1.00	1.00	-	Title Change
	Senior Network Administrator	-	1.00	1.00	-	Title Change
	Senior Systems Administrator	-	1.00	1.00	-	Title Change
	Systems Analyst II	-	1.00	1.00	-	Title Change
	Information Security Analyst	-	1.00	1.00	-	Title Change
	IT Specialist II - Team Lead	1.00	1.00	1.00	-	Title Change
						Title Change
	IT Specialist	5.00	2.00	3.00	1.00	Frozen in FY23, Active in FY24
	Infrastructure Technician-Fiber	2.00	2.00	2.00	-	Title Change
	IT/GIS Administration Clerk	1.00	1.00	1.00	-	
		10.00	**11.00**	**12.00**	**1.00**	
310	Customer Service					
	Customer Service/Accounting HR Manager	1.00	-	-	-	
	Customer Service Supervisor	1.00	1.00	1.00	-	
	Customer Service Specialist II	-	1.00	1.00	-	
	Customer Service Specialist I	10.00	10.00	12.00	2.00	Two Positions Added
	Billing Technician	3.00	3.00	3.00	-	
		15.00	**15.00**	**17.00**	**2.00**	
330	Field Services					
	Metering Field Services Supervisor	1.00	1.00	1.00	-	
	Field Services Representative II	-	1.00	1.00	-	
	Field Services Representative I	9.00	8.00	10.00	2.00	One Position Added
	Chief Meter Technician	1.00	1.00	1.00	-	
	Meter Service Technician	1.00	1.00	-	(1.00)	Title Change
		12.00	**12.00**	**13.00**	**1.00**	
410	Wright Patman Water Treatment Plant					
	Water Production Manager	1.00	1.00	1.00	-	
	Plant Operations Supervisor	1.00	1.00	1.00	-	
	Chief Plant Operator	1.00	1.00	1.00	-	
	Plant Operations Chemist III	2.00	1.00	1.00	-	
	Plant Operations Chemist II	4.00	3.00	5.00	2.00	Position Added
	Plant Operations Chemist I	3.00	6.00	4.00	(2.00)	Position Eliminated
	Plant Maintenance Supervisor	1.00	1.00	-	(1.00)	Position Eliminated
	Maintenance Chief	1.00	1.00	1.00	-	
	Plant Mechanic III	-	1.00	1.00	-	
	Plant Mechanic II	2.00	1.00	1.00	-	
	Plant Mechanic I	2.00	2.00	2.00	-	
	Laboratory Supervisor	1.00	1.00	1.00	-	
	Lab Technician II	1.00	1.00	1.00	-	
	Lab Technician I	1.00	1.00	1.00	-	
	Licensed Electrician	1.00	1.00	2.00	1.00	Position Added
		22.00	**23.00**	**23.00**	**-**	
420	Millwood Water Treatment Plant					
	Chief Plant Operator	1.00	1.00	1.00	-	
	Plant Operations Chemist II	1.00	2.00	2.00	-	
	Plant Operations Chemist I	1.00	-	-	-	
	Maintenance Chief	1.00	1.00	1.00	-	
		4.00	**4.00**	**4.00**	**-**	
520	Waggoner Creek WWTP					
	Plant Operator II	1.00	1.00	1.00	-	
		1.00	**1.00**	**1.00**	**-**	

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Authorized Full-Time Positions

		2022	2023	2024	Change	Notes
530	South Regional WWTP					
	Pollution Control Manager	1	1.00	1.00	-	
	Pollution Control Administrator	0	-	1.00	1.00	Position Added
	Plant Operations Supervisor	1	1.00	1.00	-	
	Chief Plant Operator	1	1.00	1.00	-	
	Plant Operator III	1	1.00	-	(1.00)	Position Eliminated
	Plant Operator II	4	4.00	3.00	(1.00)	Title Change
	Plant Operator I	9	9.00	9.00	-	
	Chief Laboratory Technician	1	1.00	1.00	-	
	Laboratory Technician	2	2.00	2.00	-	
	Electronics Specialist	1	1.00	1.00	-	
	Electronics Technician	1	1.00	-	(1.00)	Position Eliminated
	Plant Maintenance Supervisor	1	1.00	1.00	-	
	Maintenance Chief	1	1.00	1.00	-	
	Plant Mechanic II	3	3.00	3.00	-	
	Plant Mechanic I	6	6.00	7.00	1.00	Position Added
	Data Entry Clerk	1	1.00	1.00	-	
		34.00	**34.00**	**33.00**	**(1.00)**	
540	North Texarkana WWTP					
	Plant Operator II	1.00	1.00	1.00	-	
		1.00	**1.00**	**1.00**	**-**	
580	Composting					
	Compost Technician	**-**	**-**	1.00	1.00	Position Added
	Sludge Disposal Foreman	1.00	1.00	1.00	-	
	Heavy Equipment Operator	2.00	2.00	2.00	-	
		3.00	**3.00**	**4.00**	**1.00**	
610	Field Operations/Administration					
	Field Operations Manager	1.00	1.00	1.00	-	
	Dispatcher III	-	-	1.00	1.00	Title Change
	Dispatcher II	1.00	1.00	2.00	1.00	Title Change
	Dispatcher I	2.00	2.00	-	(2.00)	Title Change
		4.00	**4.00**	**4.00**	**-**	
612	Water & Sewer Construction					
	Utility Supervisor	1.00	1.00	1.00	-	
	Utility Foreman/Operator	2.00	2.00	2.00	-	
	Locator	3.00	3.00	-	(3.00)	Moved to Sewer Collection 630
	Concrete Finisher/Operator	1.00	1.00	-	(1.00)	Position Eliminated
	Construction/Maintenance Tech I	4.00	8.00	6.00	(2.00)	Tech I positions changed to Tech II's
	Construction/Maintenance Tech II	3.00	-	4.00	4.00	Frozen in FY23, Active in FY 24
	Heavy Equipment Operator	1.00	1.00	-	(1.00)	Title Change
		15.00	**16.00**	**13.00**	**(3.00)**	
620	Water Distribution					
	Utility Supervisor	1.00	1.00	1.00	-	
	Utility Foreman/Operator	5.00	5.00	5.00	-	
	Construction/Maintenance Tech I	5.00	8.00	5.00	(3.00)	Tech I positions changed to Tech II's
	Construction/Maintenance Tech II	4.00	-	3.00	3.00	Frozen in FY23, Active in FY 24
		15.00	**14.00**	**14.00**	**-**	
630	Sewer Collection					
	Utility Supervisor	1.00	1.00	1.00	-	
	Jet Truck Operator	3.00	3.00	3.00	-	
	Locator	-	-	3.00	3.00	Transferred from Water & Sewer 612
	Construction/Maintenance Tech I	4.00	8.00	5.00	(3.00)	Tech I positions changed to Tech II's
	Construction/Maintenance Tech II	4.00	-	3.00	3.00	Frozen in FY23, Active in FY 24
	Utility Foreman/Operator	3.00	3.00	3.00	-	
		15.00	**15.00**	**18.00**	**3.00**	

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Authorized Full-Time Positions

		2022	2023	2024	Change	Notes
640	Fleet Services Center					
	Fleet Services Manager	1.00	1.00	1.00	-	
	Auto Mechanic II	2.00	2.00	2.00	-	
	Auto Mechanic III (Diesel)	2.00	2.00	2.00	-	
	Data Entry Clerk	1.00	1.00	1.00	-	
		6.00	**6.00**	**6.00**	**-**	
710	Engineering Design					
	Design Engineer	1.00	1.00	1.00	-	
	Engineering Technician II	1.00	1.00	1.00	-	
	Engineering Technician I	1.00	1.00	1.00	-	
	Eng Technician/Construction Inspector	4.00	4.00	4.00	-	
	Survey Party Chief	1.00	1.00	1.00	-	
	Survey Instrument Operator	1.00	1.00	1.00	-	
	M&O Coordinator	1.00	1.00	1.00	-	
		10.00	**10.00**	**10.00**	**-**	
720	Engineering/I & I Abatement					
	I & I Coordinator	1.00	1.00	1.00	-	
	Engineering Field Technician	1.00	1.00	1.00	-	
	Engineering Technician II	1.00	1.00	1.00	-	
		3.00	**3.00**	**3.00**	**-**	
740	GIS Development					
	GIS Manager (frozen)		**-**	**-**	-	
	City Works Administrator	1.00	-	1.00	1.00	Title Change
	GIS Analyst	1.00	1.00	1.00	-	
	GIS Technician	2.00	2.00	2.00	-	Position Added
		4.00	**3.00**	**4.00**	**1.00**	
750	Environmental Services					
	Environmental Engineer	1.00	1.00	1.00	-	
	Environmental Coordinator	1.00	1.00	1.00	-	
	Environmental Specialist	1.00	1.00	1.00	-	
	Industrial Pretreatment Coordinator	1.00	1.00	1.00	-	
	Pretreatment Specialist	1.00	1.00	1.00	-	
		5.00	**5.00**	**5.00**	**-**	
Grand Total		**586.00**	**584.00**	**579.25**	**(5.00)**	

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STRATEGIC GOALS AND FUTURE PLANNING

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TEXARKANA IMPLEMENTATION TABLE

LAND USE

REFERENCE NUMBER	RECOMMENDATION	INVOLVED AGENCY	PRIORITY	STATUS % COMPLETE	NOTES
4.1.1	Use the Future Land Use Plan in this document as a guide for development decisions and future planning efforts.	Planning and Community Development, P&Z Commission, City Council	Ongoing	Ongoing	Planning and Community Development references the Future Land Use Plan for all new and redevelopment projects, presents findings to Planning and Zoning Commission and to City Council.
4.1.2	Develop policies and incentives that encourage development of activity centers. Examples may include providing tax breaks for desired development typologies.	Planning and Community Development	Short-Term	50% Complete	Existing incentive programs such as façade grants and loans have been used to encourage development of activity centers. New programs are under development.
4.1.3	Update the city's zoning ordinance to incorporate the intent of each future land use designation.	Planning and Community Development, Consultant	Short-Term	Ongoing	
4.1.4	Prioritize economic development along commercial corridors.	Planning and Community Development, Economic Development	Short-Term	50% Complete	City kicked off a COVID Rebound Corridor study for small businesses along the New Boston Rd corridor. The results however will be used city-wide.
4.1.5	Coordinate zoning changes and future land use plan updates with Texarkana, AR along the state line.	Planning and Community Development, Texarkana, AR	Short-Term	25% Complete	State Line Corridor Study is scheduled for 2021 with DOTs, MPO and Texarkana, AR.
4.1.6	Develop a State Line Avenue Overlay District to assist in this process.	Planning and Community Development, Texarkana, AR	Mid-Term	Ongoing	State Line Corridor Study is scheduled for 2021 with DOTs, MPO and Texarkana, AR. Submited BUILD grant applications for State Line Ave.
4.1.7	Promote and incentivize LEED green building practices for new development. For example following guidelines that promote smart water management, use of local building materials, etc.	Planning and Community Development, Public Works, Building and Inspections Office	Short-Term	25% Complete	Convention Center was built using LEED green building practices. Townhouses built at Rose Hill were built using LEED building practices. Future buildings including a fire station under design will use LEED practices. Owners/developers are provided information regarding the Texas PACE Program and encouraged to incorporate this state incentive into the development.
4.1.8	Ensure that buildings incorporate good design principles such as articulation of facades, accentuated entries, and visually interesting features at street corners and where a building turns.	Planning and Community Development, Building and Inspections Office	Short-Term	Ongoing	

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4.1.9	True landmark buildings should be encouraged and preserved to protect the identity and culture of Texarkana. Incentives and grants should be actively pursued to preserve such landmarks such as the work being done to renovate the Grim Hotel.	Planning and Community Development	Short-Term	75% Complete	Planning and Community Development actively pursues available funding and resources for historic landmark preservation and communicates these resources to developers. The Hotel Grim Project began in November 2019 and is on target for completion by 2021. Former Texarkana National Bank (Texarkanan) also began renovation work in 2020. Historic integrity is a focus of the developer and City staff.
4.1.10	Clustered developments should place special focus on preserving terrain features (steep slope), drainage areas and significant mature tree stands.	Planning and Community Development, Building and Inspections Office, Public Works	Mid-Term	Ongoing	
4.1.11	Communicate regularly (annually) with the Texarkana, Texas City Council about the results of the RENEW Texarkana Comprehensive Plan implementation.	Planning and Community Development, P&Z Commission, City Council	Short-Term	Ongoing	Planning and Community Development will present our third annual update to Planning and Zoning Commission and to City Council in April 2021.
4.1.12	Utilize environmentally sound site layout and higher density when possible. This may include such things as: clustered development (i.e., conservation subdivision design) that preserves open space and minimizes construction and maintenance of roads and utilities.	Planning and Community Development, Public Works	Mid-Term	Ongoing	
4.1.13	Encourage school development, open space, neighborhood services, retail, dining and entertainment choices within walking distance of most neighborhood residents. Utilize safe routes to school planning and add sidewalks where possible.	Planning and Community Development, All School Districts	Mid-Term	Ongoing	Planning and Community Development along with Public Works utilized CDBG and TXDOT funding to install sidewalks along New Boston Road, Summerhill Road, Norris Cooley, and Allen Street as part of the safe routes to school initiative. New PG Elementary school location built utilizing this principle.
4.1.14	Preserve open space within neighborhoods (as a common green, recreation areas, preservation of floodplains or other use) to create unique, healthy places.	Planning and Community Development, Building and Inspections Office	Mid-Term	Ongoing	Planning and Community Development utilized CDBG funds to build a new community garden in Rosehill this year as well as update an existing community garden in Beverly to continue our efforts to create healthier communities.
4.1.15	The subdivision and development process should include consideration of the way in which residential and nonresidential lots are laid out— adjacency and accessibility to park and open space areas should be optimized in all types of development.	Planning and Community Development, Public Works	Short-Term	Ongoing	Planning & Zoning Commission addressed a site layout adjacent to a park to optimize accessibility and open space in 2019.
4.1.16	Encourage the use of “full-life cycle” (all stages of life)—young singles, professional couples, families with children, empty-nesters, retirees and seniors, including those requiring living assistance. This should include high income homes of various types (large lot, small lot, townhome, loft and condominium) and more affordable housing types (small lot/small home, townhome, loft, condominium, mother-in-law suite, carriage house and others).	Planning and Community Development	Short-Term	Ongoing	Council approved changes in 2019 to Planned Unit Residential (PUR) districts for smaller residential lots near walkable areas downtown.

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4.1.17	To maximize value, in neighborhoods, smaller residential lots or more dense development patterns should be located in the closest proximity to any parks and open spaces provided—this will maximize the value of those areas, and the parks & open spaces off-set smaller lot sizes.	Planning and Community Development with Parks & Recreation	Long-Term	Ongoing	Council approved changes in 2019 to Planned Unit Residential (PUR) districts for smaller residential lots near walkable areas downtown.
4.1.18	Mixed use retail areas should be encouraged to include office, live-work and residential units in order to strengthen the retailing component, reduce trips, and increase activity (and thereby, safety and security). These uses may be either vertically or horizontally mixed, but should be planned and integrated with pedestrian and vehicular connections.	Planning and Community Development with Parks & Recreation	Mid-Term	Ongoing	
4.1.19	All redevelopment of retail centers should be geared to creating attractive pedestrian areas which are well connected to surrounding development. Redevelopment should largely consist of a variety of uses such as new residential, public space, etc. to support the new retail centers.	Planning and Community Development, Public Works	Mid-Term	Ongoing	City staff is developing a big box retial reuse program. City has used TIRZ and CIP to create pedestrian areas to better connect to surrounding development.

TRANSPORTATION

REFERENCE NUMBER	RECOMMENDATION	INVOLVED AGENCY	PRIORITY	STATUS % COMPLETE	NOTES
4.2.1	Continue to actively participate in regional transportation planning activities to advance funding and other improvements in Texarkana. Participation to include representation on the Metropolitan Planning Organization Policy Board and Technical Committee.	Public Works, Texarkana MPO, Planning and Community Development	Ongoing	Ongoing	Active membership and representation from the city with 3 members on the Policy board and 3 members on the technical committee.
4.2.2	Continue to pro-actively pursue mutually beneficial transportation projects with neighboring municipalities and area partners.	Public Works, Planning and Community Development, TxDOT, ArDOT, Texarkana MPO	Ongoing	Ongoing	The MPO is openly in discussion with local entities and neighboring counties to discuss projects that would benefit the Texarkasna region. The MPO also considers projects in the Freight Mobility plan and the 2045 MTP to link projects in this region with other agencies that would venture into a multi-jurisdictional project.
4.2.3	Update the Texarkana Bicycle and Pedestrian Master Plan and Master Thoroughfare plan.	Public Works, Planning and Community Development, Consultant, Texarkana Metropolitan Planning Organization	Mid-Term	Complete	The Bike/Ped plan is complete and projects are being monitored for completion. The thoroughfare plan is still a proposed viable project of the MPO.
4.2.4	Design and implement roadway treatments to support place making and economic development, particularly on State Line Avenue.	Public Works, Planning and Community Development, Consultant, Texarkana Metropolitan Planning Organization, Texas Department of Transportation, and Arkansas Highway and Transportation Department	Short-Term	Ongoing	Stateline corridor study will explore economic benefits for the corridor and the plan will conclude in November of 2021.
4.2.5	Complete a detailed inventory of existing sidewalks in the City.	Public Works, Consultant, Planning and Community Development, Texarkana Metropolitan Planning Organization	Mid-Term	Complete	MPO sidewalk inventory completed. http://www.texarkanampo.org/documents/publications/2017%20Sidewalk%20Inventory%20&%20Analysis.pdf

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4.2.6	Utilize roundabouts in existing and new neighborhoods where appropriate, to slow and calm traffic but allow continuous movement, and to provide visual relief in long, straight streets.	Public Works, Planning and Community Development	Short-Term	Ongoing	Roundabout was recently constructed at Gibson Lane and Pavilion Parkway intersection. Construction of second roundabout at Univeristy and Gibson Intersection is currently under construction.
4.2.7	Plan for local transit service (T-Line) as a part of the Texarkana Urban Transit District (TUTD) which will connect major retail, sports entertainment venues and neighborhood centers to reduce frequency and duration of trips by the residential and daytime population.	TUTD, Texarkana MPO, Public Works, Planning and Community Development	Mid-Term	Ongoing	Current routes already connect some of these together. MPO continues to coordinate with Tline.
4.2.8	Retrofit neighborhoods with canopy trees to slow traffic and to shade sidewalks and street paving, when physically and financially feasible. On streets that are excessively wide, or where desired, strategically locate trees in the ROW of the street, being careful not to interrupt drainage. The installation of street trees can be achieved by developing a city program for planting trees in neighborhoods as residents request it and on a cost-share basis.	Public Works, Planning and Community Development	Mid-Term	Ongoing	Tree planting incorporated where feasible in sidewalk projects. City hosts an annual Texarkana Arbor Day and most recently distributed 1,000 bare root seedling trees March 6th.
4.2.9	Encourage developments which feature mixed uses, Commercial streets designed to slow traffic, shorter blocks and continuous sidewalks and trails --- to reduce the dependency on automobiles and encourages healthy pedestrian activity.	Public Works, Planning and Community Development	Mid-Term	Ongoing	We construct sidewalks on all NEW streets constructed by City.
4.2.10	Explore the use of traffic calming measures (landscaped medians, roundabouts, neckdowns and others) on new and existing streets, where physically possible.	Public Works, Planning and Community Development	Mid-Term	Ongoing	Roundabout was recently constructed at Gibson Lane and Pavilion Parkway intersection. Construction of second roundabout at Univeristy and Gibson Intersection is currently under construction.
4.2.11	Coordinate with appropriate agencies in order to gain necessary funding to construct the necessary mobility and capacity improvements that meet the needs for Texarkana and the region. Create a master thoroughfare plan to understand those needs and seek federal and state grant funding when available.	Public Works, Planning and Community Development, TxDOT and Texarkana MPO	Long-Term	Ongoing	Planning and Community Development along with Public Works utilized CDBG and TXDOT funding to install sidewalks along New Boston Road, Summerhill Road, Norris Cooley, and Allen Street as part of the safe routes to school initiative. New PG Elementary school location built utilizing this principle. City was approved for additional fudning from TxDOT for sidewalk and bike lanes to be constructed along College Drive and for sidewalks to be constructed along Robison Road. Design should be completed this year. Staff is also applying for additional funding for sidewalk projects along Kennedy Lane, State Line Avenue, and Leopard Drive. Development of a thoroughfare plan is proposed for FY23 by the MPO.

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4.2.12	Monitor and communicate the condition of city roadways, infrastructure, and facilities. Incorporate needed improvements in the Capital Improvement Plan.	Public Works	Ongoing	Ongoing	We are currently in the fourth year of our Major Street Maintenance Program. The first year funding totaled $3 million, the second year funding was $500k, and the third year the funding is $800k. Our plan is to continue funding this in the future, but there are no funds for this year at this time. We also have CIP program that includes major road and drainage projects, but it is currently unfunded.

PARKS AND TRAILS

REFERENCE NUMBER	RECOMMENDATION	INVOLVED AGENCY	PRIORITY	STATUS % COMPLETE	NOTES
4.3.1	Continue to provide and maintain high-quality parks. Incorporate needed improvements into the Parks Master Plan.	Parks and Recreation, Maintenance Staff	Ongoing	Ongoing	Received Texas Parks and Wildlife Grant for Spring lake Park "Walk Through History" Trail improvements. Grant completed and ribbon cutting scheduled for April 2021.
4.3.2	Continue to provide programming and special activities and events in parks to encourage community-wide usage of the parks system.	Parks and Recreation	Ongoing	Ongoing	Four community-wide events have been confirmed for 2022, working on additional events to bring to the parks as well as sports tournaments.
4.3.3	Update the Comprehensive Parks, Recreation, and Open Space Master Plan.	Parks and Recreation, Consultant	Short-Term		Pending on obtaining/hiring a consultant or firm. RR
4.3.4	Conduct a recreational programming assessment as part of the Parks, Recreation, and Open Space Master Plan.	Parks and Recreation, Consultant	Short-Term		Pending on obtaining/hiring a consultant or firm. RR
4.3.5	Consider the creation of a parkland dedication ordinance for subdivision design	Parks and Recreation, Planning and Community Development, and Consultant	Mid-Term		
4.3.6	Continue to make improvements to existing parks and recreation facilities as outlined in the Capital Improvement Plan.	Parks and Recreation	Short-Term	Ongoing	Replaced park playground equipment and ballfield lighting using CIP funding in 2018.The City of Texarkana, Texas Parks & Recreation Department is partnering with Troop 16 Eagle Patrol to build an ADA all-inclusive playground at Spring Lake Park.
4.3.7	Pursue partnerships with public and private organizations to leverage park and recreation investments including federal and state grant opportunities.	Parks and Recreation, school districts, TPWD, Planning and Community Development	Mid-Term	Ongoing	Received Texas Parks and Wildlife Grant for Spring lake Park "Walk Through History" Trail improvements. Grant completed and ribbon cutting scheduled for April 2021. The City of Texarkana, Texas Parks & Recreation Department is partnering with Troop 16 Eagle Patrol to build an all-inclusive playground at Spring Lake Park.
4.3.8	Establish park, trail, bicycle and open space design standards for different facility classifications.	Parks and Recreation, Consultant	Mid-Term	Ongoing	Working with local trail and cycling groups to improve and repair existing trails.

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4.3.9	Create trail connectivity within the city and to surrounding communities.	Parks and Recreation, Planning and Community Development	Mid-Term	Ongoing	Applied for Texas Parks and Wildlife Grant to extend Cowhorn Creek Linear Park Trail. Received Texas Parks and Wildlife Grant for Spring lake Park "Walk Through History" Trail improvements. Grant completed and ribbon cutting scheduled for April 2021.
4.3.10	Work with developers and property owners to develop hike and bike trails on greenways and other linear open spaces.	Parks and Recreation, Planning and Community Development, Property Owners	Long-Term	Ongoing	
4.3.11	Floodplain areas are generally not able to be developed and therefore should be key element of a city wide framework of protected open space.	Parks and Recreation, Planning and Community Development	Long-Term	Ongoing	Permits are required for any work in floodplain. - DBH
4.3.12	Maximize visibility of open space areas by locating parks in prominent locations that help to long term create value for neighborhood and community.	Parks and Recreation, Planning and Community Development	Mid-Term	Ongoing	
4.3.13	Preserve plant and animal habitat areas and corridors in a functional, native condition to maintain biodiversity and promotes healthy communities. The city should establish and adopt buffer requirements for tributaries and waterways that are not otherwise protected by current city regulations.	Parks and Recreation, Planning and Community Development, Public Works	Long-Term	Ongoing	In late 2019, City awarded 9.8 million in NRDA funding to address biodiversity and water quality along a numerous waterways. Implementation will occur over the next 5 years.
4.3.14	The hike-and-bike trail system should connect homes, parks, schools, retail, employment, and entertainment centers, wherever possible. These trails should be primarily off-street dedicated trails, and only be located adjacent to streets where connectivity is needed, and where otherwise it is absolutely necessary for continuity.	Parks and Recreation, Planning and Community Development	Mid-Term	Ongoing	Recreational Trail Grant submitted to TP&W for Cowhorn Creek Linear Trail.

URBAN DESIGN

REFERENCE NUMBER	RECOMMENDATION	INVOLVED AGENCY	PRIORITY	STATUS % COMPLETE	NOTES
4.4.1	Require all new streets to have minimum 6', fully ADA-compliant sidewalks with buffer zones on both sides where feasible to promote walkability.	Public Works	Ongoing	Ongoing	Sidewalks are required on all new streets built by City. However, there is no ordinance requiring private developers to do this.
4.4.2	Update the applicable development and thoroughfare standards to develop typologies for the Activity/Development Corridors and allow for primary and secondary gateways along roadways.	Planning and Community Development, Public Works	Short-Term	Ongoing	
4.4.3	Develop design standards for each district identified in the urban design framework map and continually update standards for the University Planned Development District (UPDD) and Highland Park/Bingham Park Historic District.	Planning and Community Development, Consultant	Short-Term	Ongoing	Developed new guides for the UPDD and Historic District to be more user friendly and combined all information including applications in one packet.
4.4.4	Conduct a State Line Avenue Corridor Study to further define needed safety improvements, correct poor pedestrian mobility, strengthen economic development opportunities and establish an Overlay Zoning Ordinance and District Standards.	Planning and Community Development, Texarkana, AR, Consultant, Texarkana Metropolitan Planning Organization	Short-Term	Ongoing	Discussions ongoing with DOTs, MPO and Texarkana, AR on State Line Corridor. MPO funding approved for study and MPO selected MTG to perform State Line Corridor Study in 2021. Estimated completion of project is November 2021. Monitoring pedestrian and safety projects through TXDOT's Project Tracker.

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4.4.5	Continue to coordinate with TxDOT and the Arkansas State Highway and Transportation Department on future development along IH 30. Focusing on the creation and enhancement of gateways into the city.	Public Works, TxDOT, ArDOT	Mid-Term	Ongoing	City built welcome monument at the FM 989 overpass in 2018. TxDOT started construction on the widening I-30 to 6 lanes from Kings Highway to State Line Avenue in 2021.
4.4.6	Preserve open space through the maintenance of natural floodplains, creation of parks, clustering of development, conservation of environmentally sensitive areas, and shading of paving (such as streets, parking lots and plazas) to reduce the ambient temperature in the city and provide a more comfortable environment.	Parks and Recreation, Planning and Community Development	Long-Term	Ongoing	In late 2019, City awarded 9.8 million in NRDA funding to address biodiversity and water quality along numerous waterways and floodplain areas. The Natural Resources Damage Assessment (NRDA) process along with local project partners including Texarkana College and Texas A&M-Texarkana related to the former Kerr-McGee Chemical Corporation wood-treating facility located on Buchanan Road in Texarkana, Texas. As a part of the funding, creek restoration projects will occur along Days, Cowhorn, Howard, Waggner and Swampoodle creeks including parts of downtown. Implementation will occur over the next 5 years.
4.4.7	Identify and preserve existing neighborhood landmarks, such as historic or distinctive buildings and prominent natural features, to foster neighborhood pride, distinctiveness and better creates a sense of ownership. Add wayfinding markers to historic districts to celebrate character.	Planning and Community Development, Building and Inspections, Public Works Department	Short-Term	Ongoing	Added wayfinding and sign toppers to downtown State Cultural District and Highland/Bingham Park Historic District in 2018. The Historic Landmark Preservation Committee is currently researching historic lighting options for the Wood Street Parkway utilizing grant funds. Grim Hotel historic building being redeveloped to match existing facades and interior looks; the Texarkanian National Bank building façade removed to show original architecture of building; the downtown postoffice corridor is being redeveloped to match the historic character.

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NEIGHBORHOOD DISTRICTS

REFERENCE NUMBER	RECOMMENDATION	INVOLVED AGENCY	PRIORITY	STATUS % COMPLETE	NOTES
5.1.1	Continue to promote citizen-led neighborhood revitalization programs in key neighborhoods including Rose Hill, Beverly, Downtown, and other neighborhoods throughout the city.	Planning and Community Development	Ongoing	Ongoing	City staff assisted in the creation and supports active neighborhood associations in Rose Hill, Beverly and downtown. City kicked off a 2021 COVID Rebound Corridor study for small businesses along the New Boston Rd corridor. The results however will be used city-wide.
5.1.2	Continue to identify and formulate neighborhood partnerships that serve to identify funding opportunities, serve as a sounding board for improvements, and advocate for neighborhood improvements.	Planning and Community Development	Short-Term	Ongoing	City staff assisted in the creation and supports active neighborhood associations in Rose Hill, Beverly and downtown.
5.1.3	Develop an online database with information about neighborhood associations, district maps, contact information, and meeting information.	Planning and Community Development	Short-Term	50% Complete	City staff has begun development of online database for neighborhoods.
5.1.4	Conduct small-area plans for specific neighborhoods to address challenges and identify a phased action plan.	Planning and Community Development, Consultant	Mid-Term	50% Complete	City staff has begun development of small area plans for specific neighborhoods. City kicked off a 2021 COVID Rebound Corridor study for small businesses along the New Boston Rd corridor. The results however will be used city-wide.
5.1.5	Consider conducting a neighborhood gateway and wayfinding signage study to determine the most appropriate location, style, and size of these amenities within neighborhoods.	Planning and Community Development, Consultant	Mid-Term	Ongoing	Added wayfinding and sign toppers to downtown State Cultural District and Highland/Bingham Park Historic District in 2018.
5.1.6	Continue the neighborhood outreach program to encourage involvement of residents in decisions affecting their neighborhood. Participate in neighborhood events such as National Night Out and Rose Hill Neighborhood Celebration.	Planning and Community Development	Long-Term	Ongoing	City staff from multiple departments participates each year in National Night Out and the Rosehill Neighborhood Celebration.

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DOWNTOWN TEXARKANA

REFERENCE NUMBER	RECOMMENDATION	INVOLVED AGENCY	PRIORITY	STATUS % COMPLETE	NOTES
5.2.1	Coordinate a downtown master plan with Texarkana, AR. A separate downtown plan would further develop concepts introduced in the Renew Texarkana plan and would include individual site assessment, a phased development plan, and detailed costs for implementation.	Planning and Community Development, Texarkana, AR	Short-Term	Ongoing	Both cities recently formed the Texarkana Brownfields Regional Enviornmental Coalition (TBREC) to master plan and address contaminated properties downtown. The City received $400,000 in 2019 and $375,000 in 2020 in supplemental award funding from the EPA Brownfields program for continued cleanup of contaminated properties in Texarkana, Texas. Implementation was completed of two-way streets and downtown CIP improvements project totaling $407,000 in collaboration with Public Works as part of the ReNew Texarkana downtown master plan. As a part of the street conversion, 162 new downtown parking places were added.
5.2.2	Consider adoption of a downtown overlay or Form Based Code (FBC) in the existing zoning ordinance.	Planning and Community Development	Short-Term	Ongoing	
5.2.3	Create a community development corporation that includes a focus on marketing downtown to potential investors.	Planning and Community Development, Economic Development, Texarkana Arts & Historic District Partners	Short-Term	25% Complete	City staff has begun research for the development of a community development corporation.
5.2.4	Develop a multi-departmental approach to evaluate the utilization of vacant, unsafe or dilapidated structures within downtown.	Planning and Community Development, Building Inspections, Public Works	Ongoing	Ongoing	Staff continues to hold problem properties meetings and continue to work on the repair or demolition of vacant, unsafe or dilapidated structures. The Kress Gap is an example of an unsafe structure that was demolished and made into a pocket park.
5.2.5	Consider replacing the street signs in Downtown with a unique sign to establish a special area of character; Add signage for the recent Texarkana Cultural District designation.	Planning and Community Development, Economic Development, Texarkana Arts & Historic District Partners, Public Works Department	Short-Term	Complete	Added wayfinding and sign toppers to downtown State Cultural District in 2018.

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5.2.6	Enhance the role of Downtown as the cultural and social center of the City, by supporting local efforts (like the Arts & Historic District) to create business awareness, promote social events, and create community ties and investment.	Planning and Community Development, Economic Development, Texarkana Arts & Historic District Partners	Ongoing	Ongoing	Legislature approved 5 million for Cultural District funding. City received TCA grant on behalf of Texarkana Arts & Historic District for downtown improvements in 2020 and 2021. City kicked off Courthouse Square Project for the US Federal Courthouse and Post Office downtown with over $1 million in pedestrian and park infrastuture improvements downtown. Construction is expected to be completed in Spring 2021.
5.2.7	Encourage a diversity of housing types including mixed-use in downtown to enliven the district, support destination retail and provide opportunities for pedestrian-oriented young professional and “empty nester” living.	Planning and Community Development	Ongoing	Ongoing	After over 30 years of vacancy and discussions regarding its future, work began on the revitalization of the iconic Hotel Grim in 2019 and continues into 2021. The $26 million dollar downtown development will add 93 residential units in downtown Texarkana and will include over 3,600 square feet of new office and meeting room space. In 2021, several new mixed use retail and housing developments are underway downtown.
5.2.8	Create open spaces, plazas and urban parks (such as Downtown’s ArtSpark) to serve as focal points, landmarks, and gathering places for socializing and celebrations.	Planning and Community Development, Parks and Recreation, Economic Development, Texarkana Arts & Historic District Partners	Ongoing	Ongoing	City received National Endowment for the Arts (NEA) Grant in partnership with the Texarkana Arts & Historic District partners. This threefold project will include additional mini-murals in the downtown area, a refresh of the downtown ArtSpark "timeline", and contribute to an exhibit of works by a local sculptor. City staff created the "Kress Gap" by engaging local artists to paint murals that have become a community photo location. City kicked off Courthouse Square Project for the US Federal Courthouse and Post Office downtown with over $1 million in pedestrian and park infrastuture improvements downtown.

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5.2.9	Increase recreation and entertainment opportunities in downtown via programming and community venues.	Planning and Community Development, Parks and Recreation, Economic Development, Texarkana Arts & Historic District Partners	Ongoing	Ongoing	Awarded a USDA Farmers' Market Promotion Program grant totaling $174,220 to support the Market's Cultural Food Diversity Initiative in partnership with the Texarkana Regional Arts and Humanities Council and the Housing Authority of Texarkana, Texas. Texarkana's application was one of 49 funded nationwide and the only project selected for funding in Texas. This funding continues through September 2021.
5.2.10	Increase pedestrian linkages / connections between downtown & neighborhoods through planning efforts. Consider the Complete Streets Model where appropriate.	Planning and Community Development, Public Works Department, Texarkana Metropolitan Planning Organization	Mid-Term	Ongoing	City kicked off Courthouse Square Project for the US Federal Courthouse and Post Office downtown with over $1 million in pedestrian and park infrastuture improvements downtown. Constuction of project expected to be completed in Spring 2021. Evaluating projects identified in the Texarkana Regional Active Mobility Transpotation Plan and the 2045 MTP as well as monitoring projects completed by TXDOT's Project Tracker program.
5.2.11	Continue to provide incentives for the adaptive re-use of historic and valuable structures to preserve the City's architectural heritage and ensure that new development contributes to the evolution of a strong, historic, pedestrian-oriented downtown.	Planning and Community Development, Building & Inspections, Economic Development, Texarkana Arts & Historic District Partners	Ongoing	Ongoing	Existing incentive programs such as façade grants and loans have been used to encourage historic preservation.

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CAPITAL IMPROVEMENT PLAN

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Capital Improvement Plan

The Capital Improvement Plan serves as a forecasting tool for current and anticipated capital projects. This plan provides the city council with a valuable tool to determine the amount of public debt it can accommodate in relation to total financial needs of the city on a near and long-term basis. Long-term planning permits the city council to project revenues and expenditures enabling them to plan the execution of capital projects and prevent the city council from over committing the city's taxpayers. The City adheres to a debt management policy when forecasting the issuance of debt for capital projects.

The City charter does not provide for a debt limit. Under provisions of State law, the maximum rate is limited to $2.50 per $100 of assessed valuation. Since debt service payments represent a fixed expense and impact the City's total budget, the City does not issue debt that negatively impacts its ability to fund current operations or limit projected operational funding requirements. The City strives to maintain debt service payments as a percentage of total general fund expenditures of not more than twenty percent (20%).

Properly identified, developed, and executed capital projects serve to preserve or improve property values and enhance economic development. The CIP permits the city to do its part to protect property and business owners' investments in the city. The city must, just like a business owner or homeowner, continue to make major capital investments to keep the city in sound functional and financial condition.

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Capital Improvement Projects

Project	Description	Type	Fiscal Year	Funding Source	Amount
Airport Terminal (Texas Share)	Construction of a new airport terminal at the Texarkana Regional Airport	Buildings	2024	2017 CO Bond	1,040,522
Robison Road Reconstruction - Kennedy Lane to Lake Drive	Mill and overlay	Streets	2024	2022 CO Bond	3,676,077
Water System Improvements	Continue replacement of aging water mains	Water & Sewer	2024	Water & Sewer Revenue	150,000
Sewer System Improvements	Continue replacement of aging sewer mains	Water & Sewer	2024	Water & Sewer Revenue	250,000
Looping Dead End Mains	Effort to minimize number of dead end mains requiring flushing	Water & Sewer	2024	Water & Sewer Revenue	706,000
Hydraulic Water Master Plan (TX Share)	Started in 2022/2023 and will finish in 2023/2024	Water & Sewer	2024	Water & Sewer Revenue	188,592
HVAC Replacement at 801 Wood (TX Share)	Replace the existing HVAC system at 801 Wood Street	Water & Sewer	2024	Water & Sewer Revenue	80,689
2018 Annexation Areas Water & Sewer	Started in 2022/2023 and will finish in 2023/2024	Water & Sewer	2024	Water & Sewer Revenue	1,881,926
Chlorine Conversion Project	Annual Chlorine Conversion costs recommended by TCEQ	Water & Sewer	2024	Water & Sewer Revenue	40,000
Energy Audit (TX Share)	Consultant's fee to perform an energy audit of TWU Facilities	Water & Sewer	2024	Water & Sewer Revenue	177,990
Water & Sewer Ext. @ Old Redlick Rd/FM 2148	Loop Dead end Water & Extend Sewer	Water & Sewer	2024	Water & Sewer Revenue	300,000
Hwy 59 Sewer Ext. (Kings Hwy to Loop 151)	Extend sewer mains to serve the newly annexed area	Water & Sewer	2024	Water & Sewer Revenue	205,000
Moores Lane Install Gravity Sewer to Replace LS	Replace existing lift station with gravity sewer	Water & Sewer	2024	Water & Sewer Revenue	100,000
S. Wake Village Road Sewer Improvements	Increase capacity of existing LS and gravity sewer	Water & Sewer	2024	Water & Sewer Revenue	558,000
Barkwood Sewer Improvements	Started in 2022/2023 and will finish in 2023/2024	Water & Sewer	2024	Water & Sewer Revenue	855,000
South Regional WWTP Pump & Motor Repairs/Rebuilds	Replace/repair various pumps and motors	Water & Sewer	2024	Water & Sewer Revenue	290,000
South Regional WWTP Various Repairs	Typical repairs at the SR WWTP	Water & Sewer	2024	Water & Sewer Revenue	190,000
South Regional WWTP Generator Batters/Chargers	Replace the Batteries/chargers for the Emergency Generators	Water & Sewer	2024	Water & Sewer Revenue	75,000
South Regional WWTP Gas Detectors	New Gas detectors for three buildings	Water & Sewer	2024	Water & Sewer Revenue	35,000
Wright Patman WTP Low & High Service Pump/Motor Rebuild	Rebuild/Repair low and high service pumps	Water & Sewer	2024	Water & Sewer Revenue	250,000
Wright Patman Building Repairs	Repairs to existing buildings at the WP WTP	Water & Sewer	2024	Water & Sewer Revenue	50,000
New Boston Booster Station Electrical Upgrade	Replace the deteriorated electrical at the Member Cities NB B. Sta.	Water & Sewer	2024	Water & Sewer Revenue	225,000
Low Service MCC VFD Building	Shop to house the VFD for the Low Service	Water & Sewer	2024	Water & Sewer Revenue	45,000
Wright Patman WTP Electrical Shop Building	Shop to house the electrical at the WP WTP	Water & Sewer	2024	Water & Sewer Revenue	50,000
Wright Patman WTP Various Repairs	Typical repairs at the WP WTP	Water & Sewer	2024	Water & Sewer Revenue	67,000
Millwood WTP Low & High Service Pump/Motor Repair/Rebuild	Rebuild/Repair low and high service pumps	Water & Sewer	2024	Water & Sewer Revenue	300,000
Millwood WTP Plant Road Repair	Repair the road inside the plant	Water & Sewer	2024	Water & Sewer Revenue	100,000
Millwood WTP Valve Replacement Filters 1 & 2	Replace all valves associated with Filters 1 & 2	Water & Sewer	2024	Water & Sewer Revenue	100,000

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Capital Improvement Projects

Project	Description	Type	Fiscal Year	Funding Source	Amount
Millwood WTP Various Electrical Repairs	Various electrical repairs/improvements within the plant	Water & Sewer	2024	Water & Sewer Revenue	95,000
Millwood WTP Lagoon Pumps	Replace two of the Lagoon pumps	Water & Sewer	2024	Water & Sewer Revenue	30,000
Composting Equipment Repairs and Parts	Various Equipment Repairs/Parts, Skid Steer Tires	Water & Sewer	2024	Water & Sewer Revenue	85,000
Composting Grinder	Replace Hammer Mill	Water & Sewer	2024	Water & Sewer Revenue	60,000
Composting Bagging Machine	Replace existing Machine	Water & Sewer	2024	Water & Sewer Revenue	33,000
Composting Concrete	Repairs to concrete pads	Water & Sewer	2024	Water & Sewer Revenue	25,000
Waggoner Creek WWTP	Engineering Fees & Miscellaneous repairs	Water & Sewer	2024	Water & Sewer Revenue	200,000
North Texarkana WWTP	Various Equipment Repairs	Water & Sewer	2024	Water & Sewer Revenue	99,000
Fiscal Year 2024 Total					**12,613,796**
19th and Wood Drainage Project	Reconstruct existing concrete channel and buyout property	Drainage	Future years	Not currently funded	2,646,953
Bel-Air Drainage Project	Construct 1,500 linear foot of earthen channel from AmesDale to Skyline	Drainage	Future years	Not currently funded	972,290
Cherry Hills Drainage Project	Construct vertical wall channel from TISD to Nichols	Drainage	Future years	Not currently funded	1,701,444
Clear Creek Clearing Project	Clear obstructions along Clear Creek from University Ave. to Skyline Blvd. (assume 40' clear path on both sides of creek)	Drainage	Future years	Not currently funded	436,150
Cowhorn Creek Clearing Project	Clear obstructions along Cowhorn Creek from Wagner Creek to W. 15th St. (assume 40' clear path on both sides of creek)	Drainage	Future years	Not currently funded	404,690
Cowhorn Creek East Trib. Drainage Project	Reconstruct channel from Moores to North Park and construct detention pond north of Moores	Drainage	Future years	Not currently funded	864,764
Cowhorn Creek Improvements	Reconstruct existing concrete channel along Beverly Park	Drainage	Future years	Not currently funded	2,767,697
Forest Brook Drainage Project	Channel improvements and detention pond	Drainage	Future years	Not currently funded	1,102,562
Howard Creek Clearing Project	Clear obstructions along Howard Creek from Buchanan Road to I369 (assume 40' clear path on both sides of creek)	Drainage	Future years	Not currently funded	1,026,025
Palisades Addition Drainage Project	Reconstruct road crossing and improve channel to Kings Highway (6' curbed channel)	Drainage	Future years	Not currently funded	645,078
Pecan Cove Drainage Project	Extend earthen channel to Clear Creek Drive	Drainage	Future years	Not currently funded	720,906
Pecan Creek - Stonewall Drainage Project	Improve channel through subdivision	Drainage	Future years	Not currently funded	801,717
Pecan Creek - Lost Creek Drainage Project	Construct earthen channel and storm drain to alleviate drainage from South into subdivision	Drainage	Future years	Not currently funded	500,000
Pleasant Hills Drainage Project	Construct underground storm drain from 5808 Turtle Creek to Chapparal Lane	Drainage	Future years	Not currently funded	1,265,968
Potomac Drainage Project	Reconstruct existing concrete channel from Potomac Ave to Sabine	Drainage	Future years	Not currently funded	2,564,807
Richmond Pines - Holly and Honeysuckle Drainage Project	Channel Improvements (15' wide curbed concrete channel) and detention pond	Drainage	Future years	Not currently funded	1,475,535
Rochelle Addition Drainage Project	Reconstruct channel and improve drainage from Ferguson Park to detention pond on 36th	Drainage	Future years	Not currently funded	14,197,000
Sleepy Hollow Drainage Project	Reconstruct ditches and driveways and 900 linear foot 6' curbed channel behind houses on south side of Sleep Hollow	Drainage	Future years	Not currently funded	871,264

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Capital Improvement Projects

Project	Description	Type	Fiscal Year	Funding Source	Amount
Wadley - City Triggs Drainage Project	Reconstruct existing concrete channel from 10th/Wood to 11th/Walnut	Drainage	Future years	Not currently funded	3,287,441
Wagner Creek Clearing Project 1	Clear obstructions along Wagner Creek from Lake Drive to 7th St. (assume 40' clear path on both sides of creek)	Drainage	Future years	Not currently funded	750,750
Wagner Creek Clearing Project 2	Clear obstructions along Wagner Creek from south of I30 to I369 (assume 40' clear path on both sides of creek)	Drainage	Future years	Not currently funded	735,020
Wagner Creek Clearing Project 3	Clear obstructions along Wagner Creek from south of I30 to city limits (assume 40' clear path on both sides of creek)	Drainage	Future years	Not currently funded	506,935
Capp Street Extension - North end of Capp St. to Findley	31' concrete street replacement, drainage improvements, sidewalks	Streets	Future years	Not currently funded	898,917
College Drive Reconstruction - Robison to State Line	Pulverize 8" base and 2" asphalt overlay	Streets	Future years	Not currently funded	4,334,062
Downtown Street Reconstruction	Reconstruction of streets in downtown area (mill and overlay)	Streets	Future years	Not currently funded	3,168,200
Galleria Oaks Reconstruction - Summerhill to Moores	Concrete street replacement with shared use path	Streets	Future years	2022 CO Bond	3,000,000
Moores Lane Reconstruction - Summerhill to Hampton	Concrete street replacement	Streets	Future years	2022 CO Bond	2,000,000
N. Kenwood Rd Reconstruction -Orr Property to Old Boston Rd	37' concrete street with sidewalks	Streets	Future years	Not currently funded	5,726,569
North Fork Subdivision Street Replacement	Replacement of concrete streets (31' streets)	Streets	Future years	Not currently funded	6,465,399
Shilling Lane Reconstruction - Bringle Ridge to T intersection	50' concrete street with sidewalks	Streets	Future years	Not currently funded	8,068,921
Skyline Boulevard - Summer Lane to dead end	Replacement of concrete street (37' street)	Streets	Future years	Not currently funded	4,147,180
Stoneridge Drive - Summer Lane to dead end	Replacement of concrete street (37' street)	Streets	Future years	Not currently funded	4,275,020
Terry, Kilgore and Gazola Street Reconstruction	Replacement of concrete streets (45' streets)	Streets	Future years	Not currently funded	8,571,156
Waco Street Reconstruction	Replacement of concrete streets (45' streets)	Streets	Future years	2022 CO Bond	3,000,000
Falvey Street Reconstruction	Replacement of concrete streets (45' streets)	Streets	Future years	Not currently funded	3,000,000
Wade Lane Reconstruction -Belt Rd to Robison Rd	37' concrete street with sidewalks	Streets	Future years	Not currently funded	5,277,733
Westlawn Dr - Street Reconstruction	Mill and overlay	Streets	Future years	2022 CO Bond	2,000,000
Kennedy Lane - Street Reconstruction	Mill and overlay	Streets	Future years	2022 CO Bond	2,000,000
Automatic Metering System	20,000 commercial meters	Water & Sewer	Future years	Proposed 2023 W&S Revenue Bond	8,000,000
Dead End Looping	Looping of dead end water mains	Water & Sewer	Future years	Proposed 2023 W&S Revenue Bond	2,000,000
Sewer Extension	Extend sewer to structures not served	Water & Sewer	Future years	Not currently funded	500,000
New Manholes	Install new manholes where required	Water & Sewer	Future years	Not currently funded	300,000
Existing Manholes	Replace/line existing manholes	Water & Sewer	Future years	Not currently funded	500,000
Emergency Generators	Install emergency generators at lift stations (32)	Water & Sewer	Future years	Not currently funded	1,600,000
Lead & Galvanized Water Services	Construction costs to identify and replace lead and galvanized water services	Water & Sewer	Future years	Proposed 2023 W&S Revenue Bond	6,000,000
Metering Project	Stateline Ave. Metering (Texas Share = 0.6128*$13,100,000)	Water & Sewer	Future years	Proposed 2023 W&S Revenue Bond	8,027,680

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Capital Improvement Projects

Project	Description	Type	Fiscal Year	Funding Source	Amount
Stateline Corridor	Relocate Water & Sewer due to ArDot/TxDot Project	Water & Sewer	Future years	Proposed 2023 W&S Revenue Bond	1,000,000
Replace Deteriorated Water Mains	Replace deteriorated water mains/water mains under 6"/AC mains	Water & Sewer	Future years	Not currently funded	2,000,000
Replace Deteriorated Sewer Mains	Replace deteriorated sewer mains	Water & Sewer	Future years	Not currently funded	3,000,000
Waggoner Creek WWTP	Upgrade Waggoner Creek WWTP to 4.0 MGD	Water & Sewer	Future years	Proposed 2023 W&S Revenue Bond	18,000,000
Future Years Total					**157,105,833**
Grand Total					**169,719,629**

Normal recurring annual maintenance for the above projects are budgeted within the respective departmental budgets. Any expenditures outside of normal maintenance will require a future bond issuance or one-time use of fund balance. City management, along with individual departments, assess city-wide needs on an annual basis and determine project priority and available funding during the budgeting process.

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OUTSTANDING DEBT

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SUMMARY OF OUTSTANDING DEBT

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 56,010,000
9/30/2024	$ 4,690,000	$ 1,840,778	$ 6,530,778	$ 51,320,000
9/30/2025	$ 4,870,000	$ 1,674,643	$ 6,544,643	$ 46,450,000
9/30/2026	$ 5,050,000	$ 1,513,495	$ 6,563,495	$ 41,400,000
9/30/2027	$ 5,235,000	$ 1,348,289	$ 6,583,289	$ 36,165,000
9/30/2028	$ 3,915,000	$ 1,205,469	$ 5,120,469	$ 32,250,000
9/30/2029	$ 4,035,000	$ 1,083,244	$ 5,118,244	$ 28,215,000
9/30/2030	$ 4,165,000	$ 956,880	$ 5,121,880	$ 24,050,000
9/30/2031	$ 2,605,000	$ 848,242	$ 3,453,242	$ 21,445,000
9/30/2032	$ 2,695,000	$ 757,245	$ 3,452,245	$ 18,750,000
9/30/2033	$ 2,795,000	$ 661,579	$ 3,456,579	$ 15,955,000
9/30/2034	$ 2,720,000	$ 562,308	$ 3,282,308	$ 13,235,000
9/30/2035	$ 2,265,000	$ 473,773	$ 2,738,773	$ 10,970,000
9/30/2036	$ 2,095,000	$ 392,126	$ 2,487,126	$ 8,875,000
9/30/2037	$ 2,170,000	$ 311,327	$ 2,481,327	$ 6,705,000
9/30/2038	$ 1,235,000	$ 245,326	$ 1,480,326	$ 5,470,000
9/30/2039	$ 1,285,000	$ 194,548	$ 1,479,548	$ 4,185,000
9/30/2040	$ 1,340,000	$ 141,655	$ 1,481,655	$ 2,845,000
9/30/2041	$ 1,395,000	$ 86,544	$ 1,481,544	$ 1,450,000
9/30/2042	$ 1,450,000	$ 29,218	$ 1,479,218	$ -
TOTALS	**$ 56,010,000**	**$ 14,326,688**	**$ 70,336,688**	**$ -**

The City Charter under Article XII Section 3 allows the City Council to determine call provisions on bonds issued, however, the final maturity of any bond issue cannot exceed thirty years from the date of issuance. The City Charter does not provide for a debt limit. Under provisions of state law, the maximum tax rate is limited to $2.50 per $100 of assessed valuation.

Tax Rate Limit	$ 2.500000
Current Tax Rate	$ 0.650000
Available Tax Rate	$ 1.850000

S&P Bond Rating:	
Revenue	A
Certificates of Obligation	Withdrawn
General Obligation	Withdrawn

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COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2012 $4,115,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 2,535,000
9/30/2024	$ 180,000	$ 77,044	$ 257,044	$ 2,355,000
9/30/2025	$ 185,000	$ 72,253	$ 257,253	$ 2,170,000
9/30/2026	$ 190,000	$ 66,975	$ 256,975	$ 1,980,000
9/30/2027	$ 195,000	$ 61,200	$ 256,200	$ 1,785,000
9/30/2028	$ 200,000	$ 55,275	$ 255,275	$ 1,585,000
9/30/2029	$ 205,000	$ 49,200	$ 254,200	$ 1,380,000
9/30/2030	$ 210,000	$ 42,844	$ 252,844	$ 1,170,000
9/30/2031	$ 220,000	$ 36,125	$ 256,125	$ 950,000
9/30/2032	$ 225,000	$ 29,031	$ 254,031	$ 725,000
9/30/2033	$ 235,000	$ 21,263	$ 256,263	$ 490,000
9/30/2034	$ 240,000	$ 12,950	$ 252,950	$ 250,000
9/30/2035	$ 250,000	$ 4,375	$ 254,375	$ -
9/30/2036				
9/30/2027				
TOTALS	**$ 2,535,000**	**$ 528,534**	**$ 3,063,534**	**$ -**

Purpose: Street improvements including landscaping, drainage, curbs, gutters, medians, sidewalks, signage, lighting and traffic signalization incidental thereto, the relocation of utilities affected by such street improvements and the acquisition of land and rights-of-way therefor; drainage improvements, including the acquisition of land and rights-of-way therefore; constructing, improving and equipping park and recreational facilities, including trails and the acquisition of land and rights-of-way therefore; and payment of the costs associated with the issuance of Certificates.

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WATERWORKS AND SEWER SYSTEM REVENUE BOND SERIES 2013 $2,200,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 1,290,000
9/30/2024	$ 105,000	$ 57,881	$ 162,881	$ 1,185,000
9/30/2025	$ 110,000	$ 53,681	$ 163,681	$ 1,075,000
9/30/2026	$ 115,000	$ 49,281	$ 164,281	$ 960,000
9/30/2027	$ 120,000	$ 44,394	$ 164,394	$ 840,000
9/30/2028	$ 125,000	$ 39,294	$ 164,294	$ 715,000
9/30/2029	$ 130,000	$ 33,669	$ 163,669	$ 585,000
9/30/2030	$ 135,000	$ 27,819	$ 162,819	$ 450,000
9/30/2031	$ 145,000	$ 21,575	$ 166,575	$ 305,000
9/30/2032	$ 150,000	$ 14,869	$ 164,869	$ 155,000
9/30/2033	$ 155,000	$ 7,556	$ 162,556	$ -
9/30/2034				
9/30/2035				
9/30/2036				
9/30/2027				
TOTALS	**$ 1,290,000**	**$ 350,019**	**$ 1,640,019**	**$ -**

Purpose: Finance the costs of making improvements and extensions to the system and pay the costs associated with the issuance of the Bonds.

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COMBINATION TAX & REVENUE GENERAL OBLIGATION REFUNDING BONDS SERIES 2013 $14,550,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 5,380,000
9/30/2024	$ 1,250,000	$ 156,944	$ 1,406,944	$ 4,130,000
9/30/2025	$ 1,320,000	$ 105,894	$ 1,425,894	$ 2,810,000
9/30/2026	$ 1,375,000	$ 65,469	$ 1,440,469	$ 1,435,000
9/30/2027	$ 1,435,000	$ 22,422	$ 1,457,422	$ -
9/30/2028				
9/30/2029				
9/30/2030				
9/30/2031				
9/30/2032				
9/30/2033				
9/30/2034				
9/30/2035				
9/30/2036				
9/30/2027				
TOTALS	**$ 5,380,000**	**$ 350,728**	**$ 5,730,728**	**$ -**

Purpose: To refund a portion of the outstanding debt of the City and pay the costs associated with the issuance of the Bonds.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

COMBINATION TAX & REVENUE GENERAL OBLIGATION REFUNDING BONDS SERIES 2016 $9,090,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 7,550,000
9/30/2024	$ 985,000	$ 210,494	$ 1,195,494	$ 6,565,000
9/30/2025	$ 1,010,000	$ 181,800	$ 1,191,800	$ 5,555,000
9/30/2026	$ 1,045,000	$ 150,975	$ 1,195,975	$ 4,510,000
9/30/2027	$ 1,080,000	$ 119,100	$ 1,199,100	$ 3,430,000
9/30/2028	$ 1,110,000	$ 86,250	$ 1,196,250	$ 2,320,000
9/30/2029	$ 1,140,000	$ 52,500	$ 1,192,500	$ 1,180,000
9/30/2030	$ 1,180,000	$ 17,700	$ 1,197,700	$ -
9/30/2031				
9/30/2032				
9/30/2033				
9/30/2034				
9/30/2035				
9/30/2036				
9/30/2027				
TOTALS	**$ 7,550,000**	**$ 818,819**	**$ 8,368,819**	**$ -**

Purpose: To refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and pay the costs associated with the issuance of the Bonds.

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COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2017 $14,160,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 11,255,000
9/30/2024	$ 640,000	$ 365,438	$ 1,005,438	$ 10,615,000
9/30/2025	$ 665,000	$ 339,338	$ 1,004,338	$ 9,950,000
9/30/2026	$ 690,000	$ 312,238	$ 1,002,238	$ 9,260,000
9/30/2027	$ 715,000	$ 287,713	$ 1,002,713	$ 8,545,000
9/30/2028	$ 740,000	$ 265,888	$ 1,005,888	$ 7,805,000
9/30/2029	$ 760,000	$ 243,388	$ 1,003,388	$ 7,045,000
9/30/2030	$ 785,000	$ 220,213	$ 1,005,213	$ 6,260,000
9/30/2031	$ 810,000	$ 195,781	$ 1,005,781	$ 5,450,000
9/30/2032	$ 835,000	$ 169,556	$ 1,004,556	$ 4,615,000
9/30/2033	$ 865,000	$ 141,931	$ 1,006,931	$ 3,750,000
9/30/2034	$ 890,000	$ 113,413	$ 1,003,413	$ 2,860,000
9/30/2035	$ 920,000	$ 83,425	$ 1,003,425	$ 1,940,000
9/30/2036	$ 955,000	$ 51,188	$ 1,006,188	$ 985,000
9/30/2037	$ 985,000	$ 17,238	$ 1,002,238	
TOTALS	**$ 11,255,000**	**$ 2,806,744**	**$ 14,061,744**	**$ -**

Purpose: Constructing, improving and equipping public safety facilities; street improvements, including landscaping, drainage, curbs, gutters, medians, sidewalks, signage, lighting and traffic signalization incidental thereto, the relocation of utilities affected by such street improvements and the acquisition of land and rights-of-way thereof; drainage improvements, including the acquisition of land and rights-of-way therefore; constructing, improving and equipping park and recreational facilities; roof replacements to existing municipal buildings; building and parking improvements for public works department; constructing, improving and equipping municipal airport facilities, including design costs (collectively, the "Projects"); and professional services rendered in relation to such projects and the financing thereof.

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COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2019 $6,780,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 5,230,000
9/30/2024	$ 405,000	$ 140,763	$ 545,763	$ 4,825,000
9/30/2025	$ 420,000	$ 126,325	$ 546,325	$ 4,405,000
9/30/2026	$ 435,000	$ 111,363	$ 546,363	$ 3,970,000
9/30/2027	$ 450,000	$ 95,875	$ 545,875	$ 3,520,000
9/30/2028	$ 465,000	$ 82,188	$ 547,188	$ 3,055,000
9/30/2029	$ 480,000	$ 70,375	$ 550,375	$ 2,575,000
9/30/2030	$ 490,000	$ 58,250	$ 548,250	$ 2,085,000
9/30/2031	$ 500,000	$ 45,875	$ 545,875	$ 1,585,000
9/30/2032	$ 515,000	$ 33,188	$ 548,188	$ 1,070,000
9/30/2033	$ 530,000	$ 20,125	$ 550,125	$ 540,000
9/30/2034	$ 540,000	$ 6,750	$ 546,750	$ -
9/30/2035				
9/30/2036				
9/30/2037				
TOTALS	**$ 5,230,000**	**$ 791,077**	**$ 6,021,077**	**$ -**

Purpose: Constructing, improving and equipping public safety facilities; street and bridge improvements, including landscaping, drainage, curbs, gutters, medians, sidewalks, signage, lighting and traffic signalization incidental thereto, the relocation of utilities affected by such street improvements and the acquisition of land and rights-of-way therefore; and professional services rendered in relation to such projects and the financing thereof.

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COMBINATION TAX & REVENUE GENERAL OBLIGATION REFUNDING BONDS SERIES 2020B $4,330,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 3,115,000
9/30/2024	$ 420,000	$ 54,324	$ 474,324	$ 2,695,000
9/30/2025	$ 430,000	$ 46,376	$ 476,376	$ 2,265,000
9/30/2026	$ 440,000	$ 38,242	$ 478,242	$ 1,825,000
9/30/2027	$ 445,000	$ 29,967	$ 474,967	$ 1,380,000
9/30/2028	$ 450,000	$ 21,599	$ 471,599	$ 930,000
9/30/2029	$ 460,000	$ 13,090	$ 473,090	$ 470,000
9/30/2030	$ 470,000	$ 4,395	$ 474,395	$ -
9/30/2031				
9/30/2032				
9/30/2033				
9/30/2034				
9/30/2035				
9/30/2036				
9/30/2037				
TOTALS	**$ 3,115,000**	**$ 207,993**	**$ 3,322,993**	**$ -**

Purpose: To refund a portion of the City's outstanding debt in order to lower the overall debt service requirements of the City and pay the costs associated with the issuance of the Bonds.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

COMBINATION TAX & REVENUE CERTIFICATES OF OBLIGATION SERIES 2022 $20,475,000

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				$ 19,655,000
9/30/2024	$ 705,000	$ 777,891	$ 1,482,891	$ 18,950,000
9/30/2025	$ 730,000	$ 748,976	$ 1,478,976	$ 18,220,000
9/30/2026	$ 760,000	$ 718,952	$ 1,478,952	$ 17,460,000
9/30/2027	$ 795,000	$ 687,619	$ 1,482,619	$ 16,665,000
9/30/2028	$ 825,000	$ 654,976	$ 1,479,976	$ 15,840,000
9/30/2029	$ 860,000	$ 621,023	$ 1,481,023	$ 14,980,000
9/30/2030	$ 895,000	$ 585,660	$ 1,480,660	$ 14,085,000
9/30/2031	$ 930,000	$ 548,886	$ 1,478,886	$ 13,155,000
9/30/2032	$ 970,000	$ 510,601	$ 1,480,601	$ 12,185,000
9/30/2033	$ 1,010,000	$ 470,704	$ 1,480,704	$ 11,175,000
9/30/2034	$ 1,050,000	$ 429,195	$ 1,479,195	$ 10,125,000
9/30/2035	$ 1,095,000	$ 385,973	$ 1,480,973	$ 9,030,000
9/30/2036	$ 1,140,000	$ 340,938	$ 1,480,938	$ 7,890,000
9/30/2037	$ 1,185,000	$ 294,089	$ 1,479,089	$ 6,705,000
9/30/2038	$ 1,235,000	$ 245,326	$ 1,480,326	$ 5,470,000
9/30/2039	$ 1,285,000	$ 194,548	$ 1,479,548	$ 4,185,000
9/30/2040	$ 1,340,000	$ 141,655	$ 1,481,655	$ 2,845,000
9/30/2041	$ 1,395,000	$ 86,544	$ 1,481,544	$ 1,450,000
9/30/2042	$ 1,450,000	$ 29,218	$ 1,479,218	$ -
TOTALS	**$ 19,655,000**	**$ 8,472,774**	**$ 28,127,774**	**$ -**

Purpose: To construct, improve, and equip fire-fighting facilities, including the acquisition of vehicles related thereto; street and bridge improvements including landscaping, drainage, curbs, gutters, medians, sidewalks, signange, lighting and traffic signalization, relocation of utilities; and professional services rendered in relation to such projects.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Outstanding Debt Summary

	2024	2025	2026	2027
2008 Certificate of Obligation				
2009 Certificate of Obligation				
2010 Certificate of Obligation				
2012 Certificate of Obligation	257,044	257,253	256,975	256,200
2013 TWU Revenue Bond	162,881	163,681	164,281	164,394
2013 General Obligation Refunding Bond	1,406,944	1,425,894	1,440,469	1,457,422
2016 General Obligation Refunding Bond	1,195,494	1,191,800	1,195,975	1,199,100
2017 Certificate of Obligation	1,005,438	1,004,338	1,002,238	1,002,713
2019 Certificate of Obligation	545,763	546,325	546,363	545,875
2020A General Obligation Refunding Bond for 2009 CO				
2020A General Obligation Refunding Bond for TWU Rev				
2020A General Obligation Refunding Bond for 2008 CO				
2020B General Obligation Refunding Bond	474,324	476,376	478,242	474,967
2022 Certificate of Obligation	1,482,891	1,478,976	1,478,952	1,482,619
Total Debt	6,530,779	6,544,643	6,563,495	6,583,290
Less: Non General Fund Debt	(1,440,012)	(1,443,635)	(1,445,861)	(1,441,436)
Total General Fund Debt	5,090,767	5,101,008	5,117,634	5,141,854

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Outstanding Debt Summary

	2028	2029	2030	2031
2008 Certificate of Obligation				
2009 Certificate of Obligation				
2010 Certificate of Obligation				
2012 Certificate of Obligation	255,275	254,200	252,844	256,125
2013 TWU Revenue Bond	164,294	163,669	162,819	166,575
2013 General Obligation Refunding Bond	-			
2016 General Obligation Refunding Bond	1,196,250	1,192,500	1,197,700	
2017 Certificate of Obligation	1,005,888	1,003,388	1,005,213	1,005,781
2019 Certificate of Obligation	547,188	550,375	548,250	545,875
2020A General Obligation Refunding Bond for 2009 CO				
2020A General Obligation Refunding Bond for TWU Rev				
2020A General Obligation Refunding Bond for 2008 CO				
2020B General Obligation Refunding Bond	471,599	473,090	474,395	
2022 Certificate of Obligation	1,479,976	1,481,023	1,480,660	1,478,886
Total Debt	5,120,470	5,118,245	5,121,881	3,453,242
Less: Non General Fund Debt	(1,438,356)	(1,441,334)	(1,438,308)	(968,575)
Total General Fund Debt	3,682,114	3,676,911	3,683,573	2,484,667

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Outstanding Debt Summary

	2032	2033	2034	2035
2008 Certificate of Obligation				
2009 Certificate of Obligation				
2010 Certificate of Obligation				
2012 Certificate of Obligation	254,031	256,263	252,950	254,375
2013 TWU Revenue Bond	164,869	162,556		
2013 General Obligation Refunding Bond				
2016 General Obligation Refunding Bond				
2017 Certificate of Obligation	1,004,556	1,006,931	1,003,413	1,003,425
2019 Certificate of Obligation	548,188	550,125	546,750	
2020A General Obligation Refunding Bond for 2009 CO				
2020A General Obligation Refunding Bond for TWU Rev				
2020A General Obligation Refunding Bond for 2008 CO				
2020B General Obligation Refunding Bond				
2022 Certificate of Obligation	1,480,601	1,480,704	1,479,195	1,480,973
Total Debt	3,452,245	3,456,579	3,282,308	2,738,773
Less: Non General Fund Debt	(967,088)	(968,944)	(799,700)	(254,375)
Total General Fund Debt	2,485,157	2,487,635	2,482,608	2,484,398

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Outstanding Debt Summary

	2036	2037	2038	2039
2008 Certificate of Obligation				
2009 Certificate of Obligation				
2010 Certificate of Obligation				
2012 Certificate of Obligation				
2013 TWU Revenue Bond				
2013 General Obligation Refunding Bond				
2016 General Obligation Refunding Bond				
2017 Certificate of Obligation	1,006,188	1,002,238		
2019 Certificate of Obligation				
2020A General Obligation Refunding Bond for 2009 CO				
2020A General Obligation Refunding Bond for TWU Rev				
2020A General Obligation Refunding Bond for 2008 CO				
2020B General Obligation Refunding Bond				
2022 Certificate of Obligation	1,480,938	1,479,089	1,480,326	1,479,548
Total Debt	2,487,126	2,481,327	1,480,326	1,479,548
Less: Non General Fund Debt	-	-	-	-
Total General Fund Debt	2,487,126	2,481,327	1,480,326	1,479,548

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Outstanding Debt Summary

	2040	2041	2042
2008 Certificate of Obligation			
2009 Certificate of Obligation			
2010 Certificate of Obligation			
2012 Certificate of Obligation			
2013 TWU Revenue Bond			
2013 General Obligation Refunding Bond			
2016 General Obligation Refunding Bond			
2017 Certificate of Obligation			
2019 Certificate of Obligation			
2020A General Obligation Refunding Bond for 2009 CO			
2020A General Obligation Refunding Bond for TWU Rev			
2020A General Obligation Refunding Bond for 2008 CO			
2020B General Obligation Refunding Bond			
2022 Certificate of Obligation	1,481,655	1,481,544	1,479,218
Total Debt	1,481,655	1,481,544	1,479,218
Less: Non General Fund Debt	-	-	-
Total General Fund Debt	1,481,655	1,481,544	1,479,218

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TAX DATA

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Analysis of Property Tax Revenue

	Actual 21-22	Adopted 22-23	Revised 22-23	Proposed 23-24
Valuation:				
Texarkana City	2,385,592,125	2,666,395,075	2,668,072,180	2,968,630,065
TIRZ 1	355,675,160	382,707,348	392,477,073	423,057,760
TIRZ 2	57,419,993	69,114,401	69,329,459	71,120,375
Total Valuation	2,798,687,278	3,118,216,824	3,129,878,712	3,462,808,200
Gross Valuation Distribution:				
M&O and I&S	2,693,936,256	2,983,118,380	2,984,795,485	3,285,353,370
TIRZ 1	104,751,022	131,783,210	141,552,935	172,133,622
TIRZ 2	-	3,315,234	3,530,292	5,321,208
Total Valuation	2,798,687,278	3,118,216,824	3,129,878,712	3,462,808,200
Gross Levy Distribution:				
M&O and I&S	17,510,586	19,390,269	19,401,171	21,354,797
TIRZ 1	680,882	856,591	920,094	1,118,869
TIRZ 2	-	21,549	22,947	34,588
Total Gross Levy	18,191,467	20,268,409	20,344,212	22,508,253
Adjustments:				
Frozen Tax Loss	(502,934)	(690,047)	(692,722)	(926,658)
Late Penalty Gain	30,707	-	21,901	-
Other Adjustments	877			
Delinquent Collections	(250,015)	(391,567)	(393,468)	(431,632)
Total Adjustments	(721,365)	(1,081,614)	(1,064,289)	(1,358,290)
Net Levy Distribution:				
M&O and I&S	16,809,035	18,375,083	18,405,024	20,070,608
TIRZ 1	661,066	799,721	861,547	1,054,873
TIRZ 2	-	11,991	13,352	24,482
Total Net Levy	17,470,101	19,186,795	19,279,923	21,149,963
Tax Rate:				
Maintenance & Operations	0.524395	0.467811	0.467811	0.432659
Interest & Sinking	0.125605	0.182189	0.182189	0.217341
Total Tax Rate	0.650000	0.650000	0.650000	0.650000
Net Levy Distribution By Fund:				
General Fund	13,560,883	13,224,717	13,246,266	13,359,578
Debt Service	3,248,152	5,150,366	5,158,758	6,711,030
TIRZ 1	661,066	799,721	861,547	1,054,873
TIRZ 2	-	11,991	13,352	24,482
Total Net Levy	17,470,101	19,186,795	19,279,923	21,149,963

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DRAFT

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

2023-102 ATTH 01

Form 50-856

City of Texarkana	903-798-3900
Taxing Unit Name	Phone *(area code and number)*
PO Box 1967, Texarkana, TX 75504	www.ci.texarkana.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 3,116,102,241
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 399,552,038
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 2,716,550,203
4.	**2022 total adopted tax rate.**		$ 0.650000 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 0	
	B. **2022 values resulting from final court decisions:**	- $ 0	
	C. **2022 value loss.** Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 0	
	B. **2022 disputed value:**	- $ 0	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,716,550,203
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use 2022 market value: $ 401,334 **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,083,303 **C. Value loss.** Add A and B. [6]	$ 3,484,637
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. **A. 2022 market value:** $ 3,801,079 **B. 2023 productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 3,801,079
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 7,285,716
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 141,175,756
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,568,088,731
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 16,692,576
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 1,157
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 16,693,733
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 3,462,808,200 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 178,063,783 **E. Total 2023 value.** Add A and B, then subtract C and D.	$ 3,284,744,417

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13]	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] $ 13,026,816	
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] + $ 0	
	C. Total value under protest or not certified. Add A and B.	$ 13,026,816
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 449,362,039
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,848,409,194
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 736,304
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 26,605,212
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 27,341,516
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 2,821,067,678
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.591752 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

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Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100		$ 12,708,320
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**		
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022.	+ $ 932	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0	– $ 878,140	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	+/- $ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -877,208	
	E. Add Line 30 to 31D.		$ 11,831,112
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.419384 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**		
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**		
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose.	$ 0	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose.	– $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100	$ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**	
	A. 2023 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. $ 0	
	B. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**	
	A. 2023 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. $ 0	
	B. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year $ 0	
	B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.419384 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 6,863,353	
	B. Divide Line 40A by Line 32 and multiply by $100 $ 0.243289 /$100	
	C. Add Line 40B to Line 39.	$ 0.662673 /$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.685866 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* 2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses.	
	A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount ..... $ 7,467,896	
	B. Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0	
	C. Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0	
	D. Subtract **amount paid** from other resources ..... – $ 1,277,130	
	E. Adjusted debt. Subtract B, C and D from A.	$ 6,190,766
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 6,190,766
45.	**2023 anticipated collection rate.**	
	A. Enter the 2023 anticipated collection rate certified by the collector. [30] ..... 100.00 %	
	B. Enter the 2022 actual collection rate. ..... 100.00 %	
	C. Enter the 2021 actual collection rate. ..... 100.00 %	
	D. Enter the 2020 actual collection rate. ..... 100.00 %	
	E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.00 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 6,190,766
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,848,409,194
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.217341 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.903207 /$100
D49.	***Disaster Line 49 (D49):* 2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 7,209,067
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,848,409,194
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.253091 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.591752 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.591752 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.903207 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.650116 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,848,409,194
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.650116 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

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SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet		Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100	
	B. Unused increment rate (Line 66)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.000000 /$100	
	D. Adopted Tax Rate	$ 0.650000 /$100	
	E. Subtract D from C	$ -0.650000 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 67)	$ 0.000000 /$100	
	B. Unused increment rate (Line 66)	$ 0.026000 /$100	
	C. Subtract B from A	$ -0.026000 /$100	
	D. Adopted Tax Rate	$ 0.650000 /$100	
	E. Subtract D from C	$ -0.676000 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.		
	A. Voter-approval tax rate (Line 65)	$ 0.000000 /$100	
	B. Unused increment rate (Line 64)	$ 0.000000 /$100	
	C. Subtract B from A	$ 0.000000 /$100	
	D. Adopted Tax Rate	$ 0.700000 /$100	
	E. Subtract D from C	$ -0.700000 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.		$ 0.000000 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).		$ 0.650116 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

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SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.419384 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,848,409,194
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.017553 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.217341 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.654278 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.650000 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

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Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.650116 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.591752 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____

Voter-approval tax rate ..... $ 0.650116 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate. ..... $ 0.654278 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [50]

print here ▶ Suzanne K. Kinder
Printed Name of Taxing Unit Representative

sign here ▶ Suzanne Kinder — 07/27/2023
Taxing Unit Representative — Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

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GLOSSARY

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Glossary

Accounts Payable A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government (but not including amounts due to other funds of the same government or to other governments).

Accounts Receivable An asset account reflecting amounts owed by private individuals or organizations for goods and services furnished by a government.

Accrual Basis Accrual basis accounting provides for recording revenues when earned and expenses when incurred.

Ad Valorem A tax based on the value of real (land and buildings) and personal (equipment and furniture) property.

Appropriation A legal authorization granted by a legislative body (City Council) to make expenditures and to incur obligations for designated purposes.

Arbitrage The investment of bond proceeds in higher yielding securities, resulting in interest revenue in excess of interest costs.

Assessed Valuation A valuation set upon real estate or other property by a government as a basis for levying taxes.

Assets Resources owned or held by the City, which have monetary value.

Audit An official inspection of an organization's accounts by an independent body.

Balance Sheet The basic financial statement, which discloses the assets, liabilities, and equities of an entity at a specified date in conformity with GAAP.

Balanced Budget The expenses/expenditures do not exceed the budgeted revenue plus the available unassigned fund balance.

Bond A written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, called the maturity date(s), together with periodic interest at a specified rate.

Bonded Debt That portion of indebtedness represented by outstanding bonds.

Budget A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Amendment To amend or increase the original adopted budget of the governmental entity by members of the governmental entity's board or council.

Capital Expenditures/Outlays Expenditures greater than $5,000 with useful life greater than one year.

Capital Improvement Program (CIP) The process of planning, monitoring, programming, and budgeting over a multi-year period used to allocate the City's capital monies.

Certificates of Obligations (CO's) Similar to general obligation bonds except the certificates require no voter approval.

Component Unit Legally separate organization for which the elected officials of the primary government are financially accountable.

Contractual Services The costs related to services performed for the City by individuals, business, or utilities.

Cost The amount of money or other consideration exchanged for goods or services. Costs may be incurred even before money is paid; that is, as soon as liability is incurred. Ultimately, however, money or other consideration must be given in exchange.

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Current Assets Those assets, which are available or can be made readily available to finance current operations or to pay current liabilities. Those assets that will be used up or converted into cash within one year. Some examples are cash, temporary investments, and taxes receivable, which will be collected within one year.

Current Liabilities Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded within one year.

Debt Service Fund A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.

Debt Service/Lease A cost category which typically reflects the repayment of debt associated with the acquisition of capital equipment.

Depreciation All costs associated with the acquisition of fixed assets are amortized over the expected useful life of the asset.

Distinguished Budget Presentation Awards Program
A voluntary awards program administered by the GFOA to encourage governments to prepare effective budget documents.

Encumbrances Commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund A self-supporting government fund that sells goods and services to the public for a fee.

Expenditures Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service, and capital outlays.

Fiduciary Fund Fund used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs.

Fiscal Year A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

FTE An acronym for full time equivalent. A measurement of staffing. One FTE is a 40-hour per week position. A part-time position working 20 hours per week or a temporary full-time position working six months would be ½ FTE.

Fixed Assets Tangible assets with useful lives more than one year.

Franchise A special privilege granted by a government, permitting the continued use of public property, such as city streets, and usually involving the elements of monopoly and regulation.

Franchise Fee A fee paid by public service utilities for use of public property in providing their services.

Fund A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, together with all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations.

Fund Balance The difference between governmental fund assets and liabilities, also referred to as fund equity.

GAAP Generally accepted accounting principles as determined through common practice or as promulgated by accounting standard setting bodies.

General Fund The general operating fund of the City.

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General Ledger A record containing the accounts needed to reflect the financial position and the results of operations of a government. In double entry bookkeeping, the debits and credits in the general ledger are equal; therefore, the debit balances equal the credit balances.

General Obligation Bonds Bonds backed by the full faith and credit of the issuing government. In issuing its general obligation bonds, the City pledges to levy whatever property tax is needed to repay the bonds for any particular year. Bonds cannot be issued without voter approval and are usually issued with maturities of between 15 and 30 years.
GFOA Government Finance Officers Association. A professional association of state/provincial and local finance officers dedicated to the sound management of government financial resources.

Governmental Fund Funds that are used to account for activities primarily supported by taxes, grants, and similar revenue sources.

Grant A contribution by a government or other organization to support a particular function.

Infrastructure The underlying permanent foundation or basic framework e.g. streets, water, sewer, public buildings, and parks).

Joint Venture A commercial enterprise undertaken jointly by two or more parties which otherwise retain their distinct identities.

Liabilities Debt or other legal obligation arising out of transactions in the past, which must be liquidated, renewed, or refunded.

Maintenance The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Modified Accrual Basis Under modified accrual basis, revenues susceptible to accrual are accrued. Revenues are considered to be susceptible to accrual if they are both measurable and available to finance governmental operations during the current fiscal year.

Operating Budget Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. State law requires the use of annual operating budgets.

Ordinance A formal legislative enactment by the governing board of a municipality. If it is not in conflict with any higher form of law, such as a state statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies. The difference between an ordinance and a resolution is that the latter requires less legal formality and has a lower legal status.

Proprietary Fund Fund used to account for activities that receive significant support from fees and charges.
Personnel Services The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

Purchase Order A document that authorizes the delivery of specified merchandise or the rendering of certain services and the making of a charge for them.

Reserve An account used to indicate that a portion of fund resources is restricted for a specific purpose or is not available for appropriation and subsequent spending.

Revenues Increases in governmental fund type net current assets from other than expenditure refunds and residual equity transfers.

Special Revenue Fund A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

FINANCIAL POLICIES

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Financial Policies

The City of Texarkana, Texas has a responsibility to its citizens to account for and manage the public funds of the City by acting with integrity, responsible stewardship, accountability, and transparency. The financial policies of the City of Texarkana, Texas outline the guidelines for fiscal management of the City. Specific procedures have been implemented to support these policies and are included in a separate document. The City's charter also offers additional guidance related to the City's fiscal operations. The financial policies and supporting procedures should be reviewed annually to allow for procedural and legal changes, along with best practices as recommended by respected organizations in the financial industry.

Basis of Accounting

The financial statements of the City of Texarkana, Texas are prepared in conformity with generally accepted accounting principles (GAAP) as established by the Governmental Accounting Standards Board (GASB). The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

a. **Governmental Funds:** These funds are used to account for activities primarily supported by taxes, grants, and similar revenue sources. Governmental funds are used to account for the City's governmental activities, and include the General, Special Revenue, Debt Service and Capital Projects Funds. They are reported using the current financial resources measurement focus and modified accrual basis of accounting, recognizing revenues when they are measurable and collectible, and recording expenditures when a liability is incurred. Revenues such as property taxes, sales tax, franchise taxes, and interest revenue are accrued in the financial period earned, while other revenue items are measurable and collectible only when cash is received.
b. **Proprietary Funds:** These funds are used to account for activities that receive significant support from fees and charges. Proprietary funds include enterprise and internal service funds. The City uses an enterprise fund to account for its water and sewer operations. The Texarkana, Texas Water Utilities Fund is considered a major fund of the City and is reported in the City's Comprehensive Annual Financial Report (CAFR). The City uses internal service funds to account for its Employee Health Fund and Fleet Services Fund.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

c. **Fiduciary Funds:** These funds are used to account for resources that a government holds as a trustee or agent on behalf of an outside party that cannot be used to support the government's own programs. The Police Evidence Fund and Drug Enforcement Fund are both considered agency funds. These funds account for evidence money seized by the police department and held in escrow until a court directs disposition of assets.

Basis of Budgeting

The annual budget for the City of Texarkana, Texas is adopted on a basis consistent with generally accepted accounting principles (GAAP). Revenue and expenditures are budgeted based on the modified accrual basis of accounting which is consistent with the annual financial report. All annual budget appropriations lapse at year-end and are re-established in the succeeding year.

Budget Process

Preparation of the budget for the upcoming fiscal year begins in April. Budget meetings with City management and department directors take place in April, May, and June. Budget estimates are finalized and presented to the Budget Advisory Committee in June/July. The goal of the committee is to advise the City Council on the proposed budget. This committee is appointed by the City Council and is composed of seven local citizens that work closely with city staff to build a balanced budgeted that meets the needs of the organization while also considering citizen impact. The proposed budget is presented to the City Council in July/August. Public hearings on the proposed budget and corresponding tax rate are held in August and September. The annual budget and tax rate are formally approved with a record vote by the City Council in September.

To promote on-gong financial sustainability beyond a single fiscal year budget cycle, all funds that are classified as general funds are budgeted to include revenues and expenditures for the current fiscal year, the proposed fiscal year, and an additional three-year forecast. Forecasts are updated annually during the budget process to help ensure the accuracy of future estimates.

Revenues are estimated through a conservative and analytical process. Current year trends are compared to prior year actuals, along with economic factors, to develop accurate estimates. Property tax revenue is originally budgeted based on estimated property valuation reports received in April and revised when the certified property values are received in July.

Annual expenditures are budgeted based on annual estimated revenues. One-time revenues and/or use of available unassigned fund balance is used only for one-time expenditures and not for ongoing expenditures. Personnel, the City's largest expenditure, is budgeted at full employment.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

The budget is considered balanced if the expenditures do not exceed the budgeted revenue plus the available unassigned fund balance.

The City's charter outlines the following guidelines for preparation of the annual budget:

a. The City's fiscal year begins on October 1 and ends on September 30.
b. The City Manager prepares an annual budget development calendar for City Council approval.
c. The City Manager presents the annual budget document for City Council adoption prior to the end of the current fiscal year. The document must contain the following:
d. City Manager's budget message, explaining the budget, outlining the financial objectives of the City for the budget year, and describing important features of the budget plan.
e. A statement of budgeted revenues and expenditures by department and fund, with columns for prior year actual numbers, current year estimated numbers, and budget year estimates.
f. A contingent appropriation not to exceed three percent (3%) of total General Fund expenditures, controlled by the City Manager, to be used only for unforeseen expenditures or established emergencies.
g. Analysis of the tax rate.
h. A table showing tax levies and collections by years for at least the past five (5) years.
i. A description of all outstanding bond issues and other debt instruments, showing interest rate, maturity date, authorized amount, issued amount, and outstanding amount.
j. A special funds section.
k. A list of capital projects to be undertaken in the budget year and within the next five (5) succeeding years.
l. The budget is to be adopted by City Council by a majority vote before the end of the current fiscal year.
m. The City Manager may transfer any unencumbered appropriated balance as necessary between expenditure types, departments, or agencies of the City.
n. The City Manager may request budget amendments to be adopted by City Council if the total City budget remains balanced, including the designation of any unassigned fund balance as a revenue.

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Fund Balance Policy

Fund balances for governmental funds are reported based on the nature of limitations requiring the use of resources for specified purposes. Fund balance classifications are as follows:

a. **Nonspendable:** Fund resources that are not in spendable form, such as prepaid items or balances that are legally or contractually required to be maintained intact, such as an endowment.
b. **Restricted:** Fund resources that can be spent only for specific purposes stipulated by external resource providers or by law.
c. **Committed:** Fund resources that have self-imposed limitations set in place by the City Council as the highest level of decision-making authority for the City. The limitation remains in place until City Council action is taken to remove it.
d. **Assigned:** Fund resources that are intended to be used for specific purposes that do not meet the criteria to be considered committed. The City Council can assign fund balance and has also authorized the Chief Financial Officer to assign fund balance. No additional formal action is required by the City Council to remove an assignment.
e. **Unassigned:** Fund resources that are in spendable form and are neither restricted, committed, nor assigned.

The Fund Balance Policy establishes a key element of the financial stability of the City by setting guidelines and parameters for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and other similar circumstances. The City has established a fund balance policy for its General Fund. This policy will ensure that the City maintains an adequate fund balance in the City's General Fund for the purposes of:

a. Providing sufficient cash flow for daily operations
b. Securing and maintaining a higher investment grade bond rating
c. Offsetting significant economic declines or revenue shortfalls
d. Providing funds to meet unforeseen emergency expenditures
e. Demonstrating a commitment to long-term financial planning objectives

It is the goal of the City to achieve and maintain an unassigned fund balance in the General Fund of sixty (60) days of general fund operating expenditures, exclusive of capital outlay and debt services expenditures. If unassigned fund balance falls below the goal or has a deficiency, the City will implement a plan to replenish the fund within one year or as soon as economic and budgetary conditions allow.

The full policy can be found on the City's website at http://ci.texarkana.tx.us

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Capital Improvement Plan

The capital improvement plan allows the City to determine the amount of public debt it can accommodate in relation to total financial needs of the city on both the near and long-term basis. Properly identified, developed, and executed capital projects serve to preserve or improve property values and enhance economic development. The plan considers several factors such as:

a. Needed Capital Projects
b. City Debt (current and future)
c. Revenue Projections
d. Tax Base Projections
e. Annual Budgets (past, current, and future)
f. Financial Policies

Each project is assumed to be financed by issuance of debt instruments. This plan provides the City Council a valuable tool to determine the amount of public debt it can accommodate in relation to total financial needs of the city on both near and long-term basis. Long-term planning permits the city council to project revenues and expenditures enabling them to plan the execution of capital projects and prevent the city council from over committing the city's taxpayers.

Debt Management Policy

The Debt Management Policy applies to all debt instruments issued by the City regardless of the funding source. Funding sources can be derived from, and debt secured by, ad valorem taxes, general City revenues, enterprise fund revenues or any other identifiable source of revenue that may be identified for appropriate pledging for bonded indebtedness.

1. The Policy requires:

    a. Payment of principal and interest on all outstanding debt in full and timely manner;
    b. Incurrence of debt for those purposes permissible under State law and the home-rule charter of the City;
    c. Development, approval, and financing of capital improvements in accordance with City Code and the capital improvement budgeting process;
    d. Structuring of principal and interest retirement schedules to: (1) achieve a low borrowing cost for the City, (2) accommodate the debt service payments of existing debt, and (3) respond to perceptions of market demand, all while maintaining future flexibility in the City's debt portfolio;
    e. Selection of a method of sale that shall maximize the financial benefit to the City;

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

f. Effective communication with bond rating agencies to ensure complete and clear understanding of the credit worthiness of the City; and
g. Full, complete, and accurate disclosure of financial conditions and operating results in every financial report, bond prospectus and Comprehensive Annual Financial Report ("CAFR"). All reports shall conform to guidelines issued by the Government Finance Officers Association ("GFOA"), Securities and Exchange Commission ("SEC"), and the Internal Revenue Service (“IRS”) to meet the disclosure needs of rating agencies, underwriters, investors, and taxpayers.

2. Debt service shall be structured to the greatest extent possible to:

a. Match projected cash flows and pledged revenues;
b. Minimize the impact of future tax levies;
c. Maintain a consistent and as rapid as practicable payment of principal;
d. Maintain a level overall annual debt service payment structure;
e. Equal the lesser of the useful life of the asset being financed or the maximum legal maturity for the obligations issued to finance the acquisition, construction, or improvement of the asset or equipment.
f. Maintain future flexibility in the City’s debt portfolio.

The City charter does not provide for a debt limit. Under provisions of State law, the maximum rate is limited to $2.50 per $100 of assessed valuation. Since debt service payments represent a fixed expense and impact the City’s total budget, the City will not issue debt that negatively impacts its ability to fund current operations or limit projected operational funding requirements. The City will strive to maintain debt service payments as a percentage of total general fund expenditures of not more than twenty percent (20%).

The full policy can be found on the City’s website at http://ci.texarkana.tx.us

Purchasing Policy

The purchase of goods and services should be made in accordance with the City’s purchasing manual and other federal, state, and local statutes.

The full policy can be found on the City’s website at texarkanatexas.gov

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Investment Policy

The Investment Policy applies to all financial assets of the City including the Water Utilities Department. These funds are accounted for in the City's Comprehensive Annual Financial Report (CAFR) and include:

- General Fund
- Special Revenue Funds
- Debt Service Funds
- Capital Projects Funds
- Proprietary Funds
- All Other Funds

The Policy shall not govern the Firemen's Relief and Pension Fund which is under the management and supervision of the City of Texarkana, Texas Firemen's Relief and Pension Fund Board of Trustees.

1. The City shall manage and invest its cash with four objectives, listed in order of priority: Safety, Liquidity, Public Trust, and Yield. The safety of the principal invested always remains the primary objective. All investments shall be designed and managed in a manner responsive to the public trust and consistent with State and Local law. The City shall maintain a comprehensive cash management program which includes collection of accounts receivable, vendor payment in accordance with invoice terms, and prudent investment of available cash. Cash management is defined as the process of managing monies to ensure maximum cash availability and maximum yield on short-term investment of pooled idle cash.

    a. **Safety:** The primary objective of the City's investment activity is the preservation of principal in the overall portfolio. Each investment transaction shall be conducted in a manner to avoid principal losses, whether from investment defaults or erosion of market value.
    b. **Liquidity:** The City's investment portfolio shall be structured such that the City is able to meet all obligations in a timely manner. This shall be achieved by maintaining adequate cash equivalent balances, matching investment maturities with forecasted cash flow requirements, and by investing in securities with active secondary markets.
    c. **Public Trust:** All participants in the City's investment process shall seek to act responsibly as custodians of the public trust. Investment Officers shall avoid any transaction which might impair public confidence in the City's ability to govern effectively.
    d. **Yield:** The City's cash management portfolio shall seek to augment returns above this threshold consistent with risk limitations identified herein and prudent investment policies.

The full policy can be found on the City's website at texarkanatexas.gov

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.14.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

NOTICE OF PUBLIC HEARING
FISCAL YEAR 2023-2024
CITY OF TEXARKANA, TEXAS
ANNUAL OPERATING BUDGET

The City of Texarkana, Texas will conduct a public hearing on the fiscal year 2023-2024 annual budget on Monday, August 28, 2023 at 6:00 PM at Texas City Hall, 220 Texas Boulevard, Texarkana, Texas 75501.

This budget will raise more revenue from property taxes than last year's budget by an amount of $1,930,106 which is a 9.82% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $177,720.

Copies of the proposed budget are available for review with the City Secretary of the City of Texarkana, Texas and on the City's website at texarkanatexas.gov. The public is invited to review and make comments on the proposed budget.

Attachment: 2023-102 ATTH 02 Notice of Public Hearing on Proposed Budget FY 2024 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☑ Promote an Environmentally Sensitive & Livable Community ☑ Provide a Safe Community ☑ Deliver Quality Services ☑ Foster a Healthy Community
Run the Operations	☑ Enhance Community Preparedness & Responsiveness ☑ Maximize Partnership Opportunities ☑ Provide Courteous & Responsive Customer Service ☑ Model a Positive City Image ☑ Deliver Efficient Services ☑ Cultivate Community Involvement & Access
Manage the Resources	☑ Maintain Fiscal Strength ☑ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☑ Develop a Skilled & Diverse Workforce ☑ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	Medium

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☑	Newspaper Notice (Required by Statute)	☑	Public Hearing (Required by Statute)
☑	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☑	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-102 Goals & Perspectives (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

City of Texarkana, Texas

Briefing Sheet

Version:
Update Date: 7/28/2023 2:23 PM

Lead Department: Finance Department **Action Officer:** Kristin Peeples,

Subject: Ordinance No. 2023-103 fixing the tax rate and levy in and for the City of Texarkana, Texas, for the fiscal year ending September 30, 2024, upon all taxable property in the City of Texarkana, Texas.

Briefing: 8/14/2023 **Public Hearing:** 9/11/2023 **Council Vote:** 9/11/2023

Item Schedule

Updates/History of Briefing:

Not Applicable

Executive Summary and Background Information:

The proposed budget for the fiscal year ending September 30, 2024 includes a proposed property tax rate of $0.6500 per $100 of assessed valuation. The proposed rate is the same as the current rate. The proposed rate is more than the no-new revenue tax rate of $0.591752 by $0.058248 and is less than the voter-approval tax rate of $0.650116 by $0.000116. A public hearing on the tax rate will be held on September 11, 2023, with a vote to adopt the budget and the tax rate for fiscal year 2024 scheduled for that same evening. The City is required to give public notice regarding the September 11, 2023 public hearing with an ad in the local newspaper and a posting on the City's website. The format for the ad is provided by the State.

Potential Options:

- Approve
- Deny

Fiscal Implications:

Adoption of the proposed rate will provide funding for expenditures proposed in the annual budget for the fiscal year ending September 30, 2024.

Staff Recommendation:

Staff recommends approval.

Advisory Board/Committee Review:

Budget Advisory Committee

Board/Committee Recommendation:

Not Applicable

Advisory Board/Committee Meeting Date and Minutes:

May 3, 2023

City of Texarkana, Texas

May 10, 2023
May 23, 2023

Attachments

a. 2023-103 ORD Fixing Tax Rate FY 2024 (DOCX)
b. 2023-103 ATTH 01 Tax Rate Ad (PDF)
c. 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (PDF)
d. 2023-103 Goals & Perspectives (DOCX)

Staff Coordination

Finance Department	Kristin Peeples	Department Head Review	Completed	07/28/2023 10:56 AM
Finance Department	Kristin Peeples	Finance Review	Completed	07/28/2023 10:56 AM
City Manager	David Orr	City Manager Review	Completed	07/28/2023 1:35 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

ORDINANCE NO. 2023-103

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, FIXING THE TAX RATE AND LEVY IN AND FOR THE CITY OF TEXARKANA, TEXAS, FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2024, UPON ALL TAXABLE PROPERTY IN THE CITY OF TEXARKANA, TEXAS, FOR THE PURPOSE OF PAYING THE CURRENT EXPENSES OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024; MAINTAINING A SINKING FUND TO RETIRE THE PRINCIPAL AND INTEREST OF THE BONDED INDEBTEDNESS AND CERTIFICATES OF OBLIGATION OF THE CITY; PROVIDING FOR THE RENDITION AND ASSESSMENT OF TAXES IN ACCORDANCE WITH THE STATE LAW; PROVIDING THAT IN THE EVENT ANY PROVISIONS OF THIS ORDINANCE BE HELD UNCONSTITUTIONAL AND INVALID SUCH HOLDING SHALL NOT AFFECT THE REMAINING PROVISIONS THEREOF IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: There is hereby levied for the fiscal year ending September 30, 2024, upon all real property situated within the corporate limits of said City of Texarkana, Texas, and on all personal property which was owned within the corporate limits of said City of Texarkana, Texas, on the first day of October, A.D. 2023, except so much thereof as may be exempt by the Constitution and Laws of the State of Texas, a total tax of $0.6500 on each one hundred dollars ($100.00) of assessed valuations on all said property, which said total tax is here and now levied respectively as follows:

a. An ad valorem tax of and at the rate of $0.432659 on each one hundred dollars ($100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2024 on the total valuation of the Texarkana City jurisdiction and on the base valuation of $250,924,138 of the T1 jurisdiction and on the base valuation of $65,799,167 of the T2 jurisdiction, for the general City purposes to pay the current operating expenses of said City of Texarkana, Texas. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.17% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $13.28.

b. An ad valorem tax of and at the rate of $0.217341 on each one hundred dollars ($100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2024 on the total valuation of the Texarkana City jurisdiction and on the base valuation of $250,924,138 of the T1 jurisdiction and on the base valuation of $65,799,167 of the T2 jurisdiction, for the purpose of maintaining an Interest and Sinking Fund with which to pay the interest and retire the principal of the valid bonded and warrant indebtedness and Certificates of Obligation of the City of Texarkana, Texas, now outstanding, and such

Attachment: 2023-103 ORD Fixing Tax Rate FY 2024 (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year 2024)

tax, when collected, shall be appropriated and deposited in and to the credit of the Interest and Sinking Fund of the said City of Texarkana, Texas.

c. An ad valorem tax of and at the rate of $0.6500 on each one hundred dollars ($100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2024 on the valuation in excess of the base valuation of $250,924,138 of the T1 jurisdiction for the purpose of providing public infrastructure and to pay the interest and retire the principal of the valid bonded and warrant indebtedness and Certificates of Obligation of the City of Texarkana, Texas for projects within the T1 jurisdiction.

d. An ad valorem tax of and at the rate of $0.6500 on each one hundred dollars ($100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2024 on the valuation in excess of the base valuation of $65,799,167 of the T2 jurisdiction for the purpose of providing public infrastructure and to pay the interest and retire the principal of the valid bonded and warrant indebtedness and Certificates of Obligation of the City of Texarkana, Texas for projects within the T2 jurisdiction.

SECTION 2: Property situated in the City of Texarkana, Texas, shall be rendered and assessed in accordance with the laws of the State of Texas, and the Charter and Ordinances of the City of Texarkana, Texas.

SECTION 3: The City Council finds and determines that the adopted tax rate set out in Section 1 of this Ordinance will raise more taxes for maintenance and operations than last year's tax rate [*see* Tex. Tax Code §§ 26.05(b)(1)(A), (b)(1)(B), requiring specific wording in an ordinance if the adopted tax rate *raises* more taxes for maintenance and operations than the previous year's tax rate]; the maintenance and operations rate set out in Section 1a of this Ordinance is an increase of 3.17% from the previous year's rate; and with this increase of 3.17%, the taxes for maintenance and operations on a $100,000 home will increase by approximately $13.28.

SECTION 4: In the event any provision of this Ordinance shall be held unconstitutional and invalid by a Court of competent jurisdiction, the same shall not affect the remaining provisions hereof.

SECTION 5: All Ordinances or parts thereof in conflict with any of the provisions of this Ordinance are hereby expressly repealed to the extent of such conflict.

PASSED AND APPROVED in Regular Council Session on this the **11th day of September, 2023.**

ATTEST:

JENNIFER EVANS, CITY SECRETARY

BOB BRUGGEMAN, MAYOR

Attachment: 2023-103 ORD Fixing Tax Rate FY 2024 (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year 2024)

Attachment: 2023-103 ORD Fixing Tax Rate FY 2024 (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year 2024)

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.650000 per $100 valuation has been proposed by the governing body of City of Texarkana.

PROPOSED TAX RATE	$0.650000 per $100
NO-NEW-REVENUE TAX RATE	$0.591752 per $100
VOTER-APPROVAL TAX RATE	$0.650116 per $100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for City of Texarkana from the same properties in both the 2022 tax year and the 2023 tax year.

The voter-approval rate is the highest tax rate that City of Texarkana may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Texarkana is proposing to increase property taxes for the 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 11, 2023 AT 6:00 PM AT Texas City Hall, 220 Texas Blvd, Texarkana, TX 75501.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Texarkana is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Texarkana City Council of City of Texarkana at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

AGAINST the proposal:

PRESENT and not voting:

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Texarkana last year to the taxes proposed to be imposed on the average residence homestead by City of Texarkana this year.

	2022	2023	Change

Attachment: 2023-103 ATTH 01 Tax Rate Ad (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year 2024)

Total tax rate (per $100 of value)	$0.650000	$0.650000	increase of 0.000000, or 0.00%
Average homestead taxable value	$443,688	$499,681	increase of 55,993, or 12.62%
Tax on average homestead	$2,883.97	$3,247.93	increase of 363.96, or 12.62%
Total tax levy on all properties	$16,741,090	$18,514,660	increase of 1,773,570, or 10.59%

For assistance with tax calculations, please contact the tax assessor for City of Texarkana at 903-798-3900 or kkinder@bowieappraisal.org, or visit www.texarkanatexas.gov for more information.

Attachment: 2023-103 ATTH 01 Tax Rate Ad (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year 2024)

2023 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Texarkana	903-798-3900
Taxing Unit Name	Phone *(area code and number)*
PO Box 1967, Texarkana, TX 75504	www.ci.texarkana.tx.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements.*

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet.*

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet		Amount/Rate
1.	**2022 total taxable value.** Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1]		$ 3,116,102,241
2.	**2022 tax ceilings.** Counties, cities and junior college districts. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[2]		$ 399,552,038
3.	**Preliminary 2022 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 2,716,550,203
4.	**2022 total adopted tax rate.**		$ 0.650000 /$100
5.	**2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.**		
	A. **Original 2022 ARB values:**	$ 0	
	B. **2022 values resulting from final court decisions:**	- $ 0	
	C. **2022 value loss.** Subtract B from A.[3]		$ 0
6.	**2022 taxable value subject to an appeal under Chapter 42, as of July 25.**		
	A. **2022 ARB certified value:**	$ 0	
	B. **2022 disputed value:**	- $ 0	
	C. **2022 undisputed value.** Subtract B from A.[4]		$ 0
7.	**2022 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 0

[1] Tex. Tax Code §26.012(14)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(13)
[4] Tex. Tax Code §26.012(13)

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 2,716,550,203
9.	**2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022.** Enter the 2022 value of property in deannexed territory. [5]	$ 0
10.	**2022 taxable value lost because property first qualified for an exemption in 2023.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use 2022 market value: $ 401,334 **B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,083,303 **C. Value loss.** Add A and B. [6]	$ 3,484,637
11.	**2022 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2023.** Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. **A. 2022 market value:** $ 3,801,079 **B. 2023 productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [7]	$ 3,801,079
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 7,285,716
13.	**2022 captured value of property in a TIF.** Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. [8] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 141,175,756
14.	**2022 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 2,568,088,731
15.	**Adjusted 2022 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 16,692,576
16.	**Taxes refunded for years preceding tax year 2022.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. [9]	$ 1,157
17.	**Adjusted 2022 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 16,693,733
18.	**Total 2023 taxable value on the 2023 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values:** $ 3,462,808,200 **B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $ **C. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $ 0 **D. Tax increment financing:** Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. [12] - $ 178,063,783 **E. Total 2023 value.** Add A and B, then subtract C and D.	$ 3,284,744,417

[5] Tex. Tax Code §26.012(15)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.03(c)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012, 26.04(c-2)
[12] Tex. Tax Code §26.03(c)

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Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. 2023 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] ..... $ 13,026,816 **B. 2023 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. [15] ..... + $ 0 **C. Total value under protest or not certified.** Add A and B.	$ 13,026,816
20.	**2023 tax ceilings.** Counties, cities and junior colleges enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2022 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$ 449,362,039
21.	**2023 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 2,848,409,194
22.	**Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022.** Include both real and personal property. Enter the 2023 value of property in territory annexed. [18]	$ 736,304
23.	**Total 2023 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2022 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2023. [19]	$ 26,605,212
24.	**Total adjustments to the 2023 taxable value.** Add Lines 22 and 23.	$ 27,341,516
25.	**Adjusted 2023 taxable value.** Subtract Line 24 from Line 21.	$ 2,821,067,678
26.	**2023 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.591752 /$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. [21]	$ _____ /$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

1. **Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
2. **Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2022 M&O tax rate.** Enter the 2022 M&O tax rate.	$ _____ /$100
29.	**2022 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ _____

[13] Tex. Tax Code §26.01(c) and (d)
[14] Tex. Tax Code §26.01(c)
[15] Tex. Tax Code §26.01(d)
[16] Tex. Tax Code §26.012(6)(B)
[17] Tex. Tax Code §26.012(6)
[18] Tex. Tax Code §26.012(17)
[19] Tex. Tax Code §26.012(17)
[20] Tex. Tax Code §26.04(c)
[21] Tex. Tax Code §26.04(d)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	**Total 2022 M&O levy.** Multiply Line 28 by Line 29 and divide by $100	$ 12,708,320
31.	**Adjusted 2022 levy for calculating NNR M&O rate.**	
	A. M&O taxes refunded for years preceding tax year 2022. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. + $ 932	
	B. 2022 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2023 captured appraised value in Line 18D, enter 0. – $ 878,140	
	C. 2022 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- $ 0	
	D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. $ -877,208	
	E. Add Line 30 to 31D.	$ 11,831,112
32.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$
33.	**2023 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.	$ 0.419384 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23] **If not applicable or less than zero, enter 0.**	
	A. 2023 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. $ 0	
	B. 2022 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
35.	**Rate adjustment for indigent health care expenditures.** [24] **If not applicable or less than zero, enter 0.**	
	A. 2023 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose. $ 0	
	B. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. – $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100

[22] [Reserved for expansion]
[23] Tex. Tax Code §26.044
[24] Tex. Tax Code §26.0441

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	**Rate adjustment for county indigent defense compensation.** [25] **If not applicable or less than zero, enter 0.**	
	A. **2023 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. $ 0	
	B. **2022 indigent defense compensation expenditures.** Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.05 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D. If not applicable, enter 0.	$ 0.000000 /$100
37.	**Rate adjustment for county hospital expenditures.** [26] **If not applicable or less than zero, enter 0.**	
	A. **2023 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. $ 0	
	B. **2022 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	D. Multiply B by 0.08 and divide by Line 32 and multiply by $100. $ 0.000000 /$100	
	E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	$ 0.000000 /$100
38.	**Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. **Amount appropriated for public safety in 2022.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year $ 0	
	B. **Expenditures for public safety in 2022.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year $ 0	
	C. Subtract B from A and divide by Line 32 and multiply by $100 $ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.	$ 0.000000 /$100
39.	**Adjusted 2023 NNR M&O rate.** Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	$ 0.419384 /$100
40.	**Adjustment for 2022 sales tax specifically to reduce property taxes.** Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent $ 6,863,353	
	B. Divide Line 40A by Line 32 and multiply by $100 $ 0.243289 /$100	
	C. Add Line 40B to Line 39.	$ 0.662673 /$100
41.	**2023 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below. **Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. **- or -** **Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	$ 0.685866 /$100

[25] Tex. Tax Code §26.0442
[26] Tex. Tax Code §26.0443

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	***Disaster Line 41 (D41):* 2023 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. [27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	$ 0.000000 /$100
42.	**Total 2023 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: **(1)** are paid by property taxes, **(2)** are secured by property taxes, **(3)** are scheduled for payment over a period longer than one year, and **(4)** are not classified in the taxing unit's budget as M&O expenses. **A. Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [28] Enter debt amount ..... $ 7,467,896 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 1,277,130 **E. Adjusted debt.** Subtract B, C and D from A.	$ 6,190,766
43.	**Certified 2022 excess debt collections.** Enter the amount certified by the collector. [29]	$ 0
44.	**Adjusted 2023 debt.** Subtract Line 43 from Line 42E.	$ 6,190,766
45.	**2023 anticipated collection rate.** **A.** Enter the 2023 anticipated collection rate certified by the collector. [30] ..... 100.00 % **B.** Enter the 2022 actual collection rate. ..... 100.00 % **C.** Enter the 2021 actual collection rate. ..... 100.00 % **D.** Enter the 2020 actual collection rate. ..... 100.00 % **E.** If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [31]	100.00 %
46.	**2023 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 6,190,766
47.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,848,409,194
48.	**2023 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.217341 /$100
49.	**2023 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.903207 /$100
D49.	***Disaster Line 49 (D49):* 2023 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	$ /$100

[27] Tex. Tax Code §26.042(a)
[28] Tex. Tax Code §26.012(7)
[29] Tex. Tax Code §26.012(10) and 26.04(b)
[30] Tex. Tax Code §26.04(b)
[31] Tex. Tax Code §§26.04(h), (h-1) and (h-2)

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Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2023 county voter-approval tax rate.	$ 0.000000 /$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2022 or May 2023, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2022, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2022.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 7,209,067
53.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,848,409,194
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0.253091 /$100
55.	**2023 NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.591752 /$100
56.	**2023 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2022 or in May 2023.** Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	$ 0.591752 /$100
57.	**2023 voter-approval tax rate, unadjusted for sales tax.** [36] Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the *Voter-Approval Tax Rate Worksheet*.	$ 0.903207 /$100
58.	**2023 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.650116 /$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [38]	$ 0
60.	**2023 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 2,848,409,194
61.	**Additional rate for pollution control.** Divide Line 59 by Line 60 and multiply by $100.	$ 0.000000 /$100
62.	**2023 voter-approval tax rate, adjusted for pollution control.** Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	$ 0.650116 /$100

[32] Tex. Tax Code §26.041(d)
[33] Tex. Tax Code §26.041(i)
[34] Tex. Tax Code §26.041(d)
[35] Tex. Tax Code §26.04(c)
[36] Tex. Tax Code §26.04(c)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)

Attachment: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years. [39] In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020; [40]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [41] or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. [42]

Individual components can be negative, but the overall rate would be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [43]

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	**Year 3 component.** Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate. **A.** Voter-approval tax rate (Line 67) ..... $ 0.000000 /$100 **B.** Unused increment rate (Line 66) ..... $ 0.000000 /$100 **C.** Subtract B from A ..... $ 0.000000 /$100 **D.** Adopted Tax Rate ..... $ 0.650000 /$100 **E.** Subtract D from C ..... $ -0.650000 /$100	
64.	**Year 2 component.** Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. **A.** Voter-approval tax rate (Line 67) ..... $ 0.000000 /$100 **B.** Unused increment rate (Line 66) ..... $ 0.026000 /$100 **C.** Subtract B from A ..... $ -0.026000 /$100 **D.** Adopted Tax Rate ..... $ 0.650000 /$100 **E.** Subtract D from C ..... $ -0.676000 /$100	
65.	**Year 1 component.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. **A.** Voter-approval tax rate (Line 65) ..... $ 0.000000 /$100 **B.** Unused increment rate (Line 64) ..... $ 0.000000 /$100 **C.** Subtract B from A ..... $ 0.000000 /$100 **D.** Adopted Tax Rate ..... $ 0.700000 /$100 **E.** Subtract D from C ..... $ -0.700000 /$100	
66.	**2023 unused increment rate.** Add Lines 63E, 64E and 65E.	$ 0.000000 /$100
67.	**Total 2023 voter-approval tax rate, including the unused increment rate.** Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	$ 0.650116 /$100

[39] Tex. Tax Code §26.013(a)
[40] Tex. Tax Code §26.013(c)
[41] Tex. Tax Code §§26.0501(a) and (c)
[42] Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022
[43] Tex. Tax Code §26.063(a)(1)
[44] Tex. Tax Code §26.012(8-a)
[45] Tex. Tax Code §26.063(a)(1)

Attachment: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise $500,000, and the current debt rate for a taxing unit. [44]

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. [45]

Line	De Minimis Rate Worksheet	Amount/Rate
68.	**Adjusted 2023 NNR M&O tax rate.** Enter the rate from Line 39 of the *Voter-Approval Tax Rate Worksheet*	$ 0.419384 /$100
69.	**2023 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 2,848,409,194
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.017553 /$100
71.	**2023 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.217341 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.654278 /$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.[46]

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. [47]

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	**2022 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.650000 /$100
74.	**Adjusted 2022 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet. **- or -** If a disaster occurred prior to 2022 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2022, complete the separate *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. [48] Enter the final adjusted 2022 voter-approval tax rate from the worksheet. **- or -** If the taxing unit adopted a tax rate above the 2022 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	$ 0.000000 /$100
75.	**Increase in 2022 tax rate due to disaster.** Subtract Line 74 from Line 73.	$ 0.000000 /$100
76.	**Adjusted 2022 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$
78.	**Adjusted 2023 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$
79.	**Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100. [49]	$ 0.000000 /$100

[46] Tex. Tax Code §26.042(b)
[47] Tex. Tax Code §26.042(f)
[48] Tex. Tax Code §26.042(c)
[49] Tex. Tax Code §26.042(b)

Attachment: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	**2023 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	$ 0.650116 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.591752 /$100
As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: _____

Voter-approval tax rate ..... $ 0.650116 /$100
As applicable, enter the 2023 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
Indicate the line number used: 58

De minimis rate. ..... $ 0.654278 /$100
If applicable, enter the 2023 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code. [50]

print here ▶ Suzanne K. Kinder
Printed Name of Taxing Unit Representative

sign here ▶ Suzanne K. Kinder 07/27/2023
Taxing Unit Representative — Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)

Attachment: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:

Perspectives	Goals
Serve the Community	☑ Promote an Environmentally Sensitive & Livable Community ☑ Provide a Safe Community ☑ Deliver Quality Services ☑ Foster a Healthy Community
Run the Operations	☑ Enhance Community Preparedness & Responsiveness ☑ Maximize Partnership Opportunities ☑ Provide Courteous & Responsive Customer Service ☑ Model a Positive City Image ☑ Deliver Efficient Services ☑ Cultivate Community Involvement & Access
Manage the Resources	☑ Maintain Fiscal Strength ☑ Maximize Utilization & Resources ☑ Invest in Infrastructure & Transportation
Develop Personnel	☑ Develop a Skilled & Diverse Workforce ☑ Create a Positive & Rewarding Work Culture

Perspectives and Goals Additional Comments:

NONE

Resource Impact:

Staff time required if item is approved:	Low

Other Potential Impacts:

NONE APPLICABLE

Public Information Plan:

☑	Newspaper Notice (Required by Statute)	☑	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☑	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	

Other:

Attachment: 2023-103 Goals & Perspectives (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year 2024)

City of Texarkana, Texas

Briefing Sheet

Version:
Update Date: 8/11/2023 2:38 PM

Lead Department: City Attorney **Action Officer:** Jeffery Lewis,

Subject: Ordinance No. 2023-098 approving the voluntary annexation and zoning district classification of approximately 13.977 acres in the H. S. Janes HRS A-306 (1000 S. Bishop Rd.) to the city limits of Texarkana, Bowie County, Texas. Highland Park Baptist Church, owner.

Briefing: 8/14/2023 **Public Hearing:** 8/28/2023 **Council Vote:** 8/28/2023

Item Schedule

Schedule 2: Brief once - vote once (two weeks)

Updates/History of Briefing:

Not applicable.

Executive Summary and Background Information:

Highland Park Baptist Church, the owner of acreage at 1000 S. Bishop Rd. which straddles the city limits [see map - ATTH 01] lying and situated in the H. S. Janes Headright Survey, Abstract 306, Bowie County, Texas, described in Section 1 of the proposed ordinance, has requested that the City annex its 13.977 acres not within the city limits. This acreage has been identified by City staff for inward fill of the city limits and is contiguous to certain Limited Purpose Property defined and described in the Strategic Partnership Agreement entered into by and between the City and Macedonia-Eylau Municipal Utility District No. 1 of Bowie County and annexed into the city limits by Ordinance No. 2023-062 [May 8, 2023].

The City Council approved a written services agreement for this property annexation during its regular meeting held on July 10, 2023 [ATTH 02 - Res. No. 2023-094].

The proposed annexation ordinance assigns this property to Ward 2, the adjoining ward, per Art. II, §1 of the City Charter and § 12-4 of the Code of Ordinances. The proposed zoning district is Agricultural (the same classification as the portion of the church property within the city limits).

A public hearing scheduled for August 28, 2023, has been publicly noticed for this proposed annexation, together with publication of the ordinance form, per Art. I, Sec. 5 of the City Charter.

Potential Options:

Approve (or not) the proposed annexation ordinance.

Fiscal Implications:

The typical city services set out in the services agreement will be provided to this area with no additional costs or changes to the annual budget.

Staff Recommendation:

City staff recommends for approval.

Advisory Board/Committee Review:

None.

Board/Committee Recommendation:

Not applicable.

Advisory Board/Committee Meeting Date and Minutes:

Not applicable.

Attachments

a. 2023-098 ORD HPBC 1000 S Bishop v3 (DOCX)
b. 2023-098 ATTH 01 Map (PDF)
c. 2023-098 ATTH 02 RES HPBC 1000 S Bishop Serv Agrmt (annex) signed (PDF)
d. 2023-098 Goals & Perspectives (DOCX)

Staff Coordination

City Attorney	Jeffery C. Lewis	Department Head Review	Completed	07/11/2023 4:40 PM
Water Utilities	Gary Smith	Water Review	Completed	07/12/2023 6:26 AM
Planning & Zoning Commission	Laura Puckett	Review	Completed	07/12/2023 7:59 AM
Building Code Administration	Mashell Daniel	Zoning Review	Completed	08/10/2023 11:53 AM
Public Works Department	Dusty Henslee	Public Works Review	Completed	08/10/2023 11:54 AM
City Manager	David Orr	City Manager Review	Completed	08/10/2023 12:29 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

Attachment: 2023-098 ORD HPBC 1000 S Bishop v3 (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop Rd.) Highland Park Baptist

ORDINANCE NO. 2023-098

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, ANNEXING BY PETITION OF LANDOWNER THE HEREINAFTER DESCRIBED TERRITORY OF APPROXIMATELY 13.977 ACRES IN THE H. S. JANES HRS A-306, TO THE CITY OF TEXARKANA, BOWIE COUNTY, TEXAS, AND EXTENDING THE BOUNDARY LIMITS OF SAID CITY SO AS TO INCLUDE SAID HEREINAFTER DESCRIBED TERRITORY WITHIN SAID CITY LIMITS; GRANTING TO ALL THE INHABITANTS OF SAID TERRITORY ALL THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS, BINDING SAID INHABITANTS BY ALL OF THE ACTS, ORDINANCES, RESOLUTIONS, AND REGULATIONS OF SAID CITY, AND THE PROPERTY THEREIN BEARING ITS PRO RATA PART OF THE TAXES LEVIED BY THE CITY; ASSIGNING SAID TERRITORY TO ITS ADJOINING WARD; INCORPORATING BY REFERENCE THE "MUNICIPAL SERVICES AGREEMENT / OWNER-CONSENT VOLUNTARY ANNEXATION" BETWEEN CITY AND LANDOWNER; SPECIFYING ZONING DISTRICT CLASSIFICATION; PROVIDING FOR THE FILING OF THIS ORDINANCE WITH COUNTY RECORDS AND UPDATING THE CITY BOUNDARIES MAP; CONTAINING SEVERABILITY AND SUPERSEDING CLAUSES; CONTAINING LEGISLATIVE FINDINGS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the owner of acreage which straddles the city limits lying and situated in the H. S. Janes Headright Survey, Abstract 306, Bowie County, Texas, described in Section 1, below, requested that the City of Texarkana, Texas, annex its 13.977 acres not within the city limits; and

WHEREAS, the acreage has been identified by City staff for inward fill of the city limits and is contiguous to certain Limited Purpose Property defined and described in the Strategic Partnership Agreement authorized by Section 43.0751 of the Texas Local Government Code entered into by and between the City and Macedonia-Eylau Municipal Utility District No. 1 of Bowie County and annexed into the city limits by Ordinance No. 2023-062 (May 8, 2023); and

WHEREAS, per Resolution No. 2023-034 (March 13, 2023), the City Council authorized and directed the evaluation, negotiation, and preparation of proposed service or development agreements for voluntary annexation requests; and

WHEREAS, per Resolution No. 2023-094 (July 10, 2023), a written "Municipal Services Agreement / Owner-Consent Voluntary Annexation" for the territory described in Section 1 of this Ordinance and annexed by this Ordinance has been signed and executed by the Owner and City; and

WHEREAS, before instituting an annexation proceeding, notice and publication procedures prescribed by law were duly followed with respect to this Ordinance and the territory proposed for annexation; and

WHEREAS, before instituting an annexation proceeding, the City Council gave all interested persons the right to appear and to be heard, calling and conducting a public hearing for the territory described in Section 1 of this Ordinance, noticed in accordance with Texas law, during the regular City Council meeting held on August 28, 2023, at City Hall, 220 Texas Blvd., Texarkana, Texas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The territory described in this section within Bowie County, Texas, is hereby annexed to the City of Texarkana, Bowie County, Texas, and the boundary limits of the City of Texarkana, Texas, be and the same are hereby extended to include this territory within the city limits of the City of Texarkana, Texas, and the same shall hereafter be included within the territorial limits of the City of Texarkana, Texas:

All that certain lot, tract or parcel of land lying and situated in the H. S. Janes Headright Survey, Abstract 306, Bowie County, Texas, being a part of that certain tract of land described as 16.456 acres in the deed from Warmack-Texas Limited Partnership to Highland Park Baptist Church, dated August 13, 2013, recorded in Volume 6495, Page 322 of the Real Property Records of Bowie County, Texas, and being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch steel rod found for the Southeast corner of the said 16.456 acre tract, the Northeast corner of that certain tract of land described as Tract Six, with 25.169 acres in the deed from RV Country, Inc. to Russell Huckaby, dated August 2, 2022, recorded in Document No. 2022-00009386 of the Real Property Records of Bowie County, Texas, and lying in the West right-of-way line of U. S. Highway No. 59 service road (South Bishop Road);

THENCE South 87 degrees 49 minutes 53 seconds West a distance of 447.26 feet along the South line of the said 16.456 acre tract and the North line of the said 25.169 acre tract to a 1/2 inch steel rod, capped MTG 101011-00, the Southwest corner of the said 16.456 acre tract, the Southeast corner of that certain tract of land described as Tract One, with 7.5 acres in the said Document No. 2022-00009386;

THENCE North 02 degrees 11 minutes 39 seconds West a distance of 1269.18 feet along the West line of the said 16.456 acre tract and the East line of the said 25.169 acre tract to a point for a corner, lying in a South line in the existing City limits of the City of Texarkana, Texas;

THENCE North 88 degrees 14 minutes 01 seconds East a distance of 500.18 feet across and through the said 16.456 acre tract and along the said City Limit line to a point for a corner, lying in the West right-of-way line of the said South Bishop Road and the East line of the said 16.456 acre tract;

THENCE South 01 degrees 07 minutes 57 seconds East a distance of 568.57 feet along the West right-of-way line of the said South Bishop Road and the East line of the said 16.456 acre tract to a Type II TxDOT right-of-way marker for a corner, at an angle point;

THENCE South 01 degrees 17 minutes 00 seconds West a distance of 698.46 feet along the West right-of-way line of the said South Bishop Road and the East line of the said

Attachment: 2023-098 ORD HPBC 1000 S Bishop v3 (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop Rd.) Highland Park Baptist

16.456 acre tract to the point of beginning and containing 13.977 acres of land, more or less.

SECTION 2: Pursuant to Texas law and the City Charter, the inhabitants of the territory described in Section 1 of this Ordinance and annexed by this Ordinance shall hereafter be entitled to all the rights and privileges of all other citizens of the City of Texarkana, Texas; they shall be bound by the acts, ordinances, resolutions, and regulations of the City; and the property situated in the territory shall bear its pro rata part of the taxes levied by the City.

SECTION 3: Pursuant to Article II, Section 1 of the City Charter, the territory described in Section 1 of this Ordinance and annexed by this Ordinance shall hereafter be assigned and become a part of the City Ward [Ward 2] to which the territory adjoins.

SECTION 4: The "Municipal Services Agreement / Owner-Consent Voluntary Annexation" ("MSA") approved by the City Council by Resolution No. 2023-094 (July 10, 2023), applicable to the territory described in Section 1 of this Ordinance, is incorporated herein by reference for all purposes; and pursuant to the MSA and Sections 140-50 and 140-78(a) of the Code of Ordinances of the City of Texarkana, Texas, the applicable zoning district for the territory described in Section 1 of this Ordinance and annexed by this Ordinance shall be classified as Agricultural.

SECTION 5: The City Secretary shall file with the County Clerk of Bowie County, Texas, a certified copy of this Ordinance. The City Manager shall cause the map of the boundaries of the City and its extraterritorial jurisdiction to be updated in accordance with Texas law and this Ordinance.

SECTION 6: In case a section, clause, sentence, or part of this Ordinance shall be deemed or adjudged by a court of competent jurisdiction to be invalid, then such invalidity shall not affect, impair, or invalidate the remainder of this Ordinance.

SECTION 7: In the event of any conflict between this Ordinance and any other ordinances or parts of ordinances, this Ordinance shall supersede and control.

SECTION 8: The Recitals set out in this Ordinance are true and correct and are incorporated herein and made a part hereof as legislative findings of the City Council for all purposes.

SECTION 9: This Ordinance shall be in full force and effect immediately upon its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **28th day of August, 2023**.

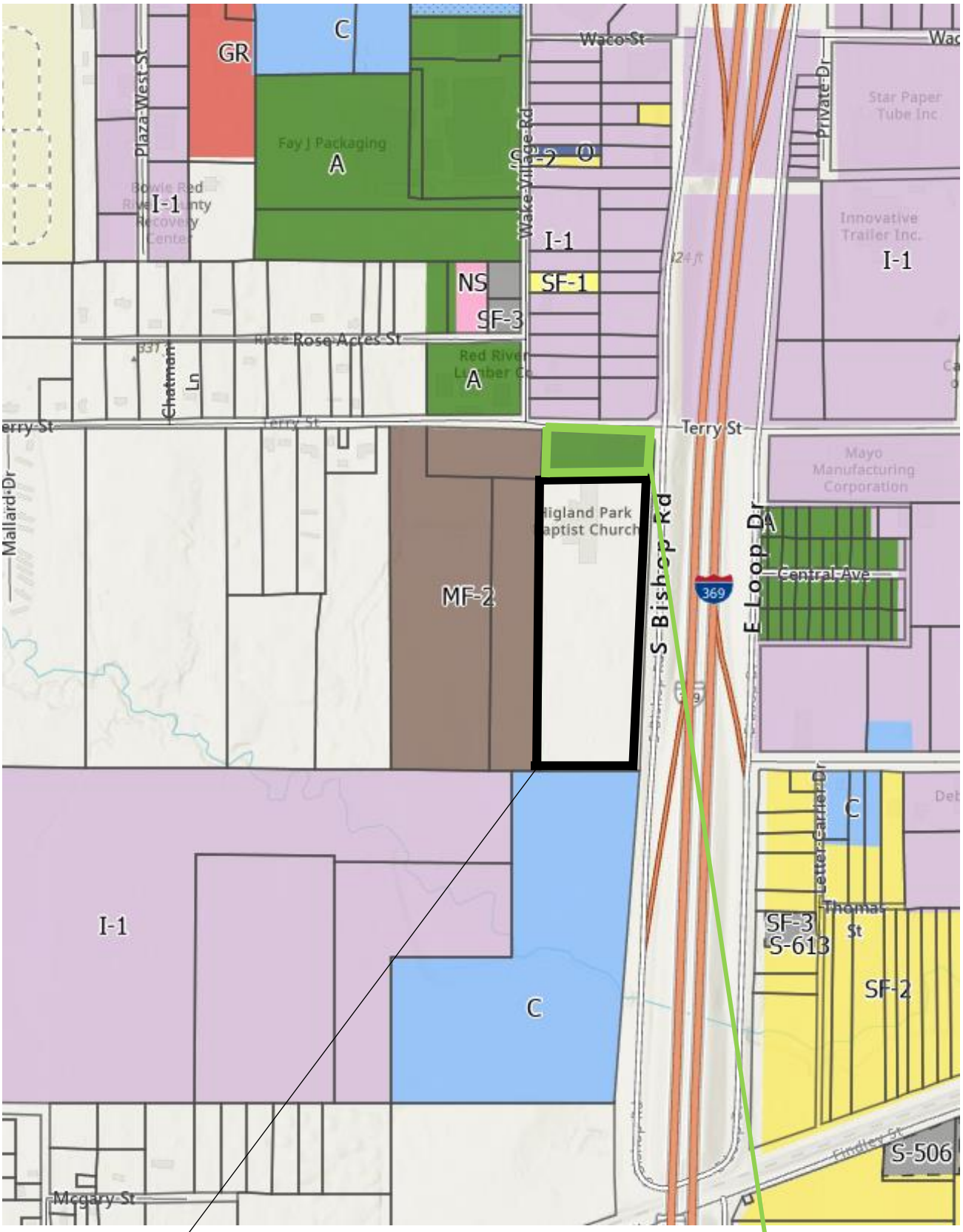
ATTEST:

_____ _____

JENNIFER EVANS, CITY SECRETARY BOB BRUGGEMAN, MAYOR

Attachment: 2023-098 ORD HPBC 1000 S Bishop v3 (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop Rd.) Highland Park Baptist

1000 S Bishop Road



Outside the City Limits

Inside the City Limits

Attachment: 2023-098 ATTH 01 Map (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop Rd.) Highland Park Baptist Church, owner.)

Attachment: 2023-098 ATTH 02 RES HPBC 1000 S Bishop Serv Agrmt (annex) signed (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop

RESOLUTION NO. 2023 - 094

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, ELECTING TO BEGIN THE PROCESS OF CONSIDERING THE VOLUNTARY ANNEXTION OF APPROXIMATELY 13.977 ACRES, H. S. JANES HRS A-306, INTO THE CITY LIMITS OF THE CITY OF TEXARKANA, TEXAS, BY AUTHORIZING A WRITTEN SERVICES AGREEMENT FOR PROVISION OF CITY SERVICES IN THE EVENT THE CITY COUNCIL ADOPTS AN ORDINANCE ANNEXING THE TRACT; DIRECTING THE PREPARATION OF A FORM ANNEXATION ORDINANCE AND A PUBLIC HEARING BEFORE INSTITUTING ANY ANNEXATION PROCEEDINGS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, Highland Park Baptist Church, the owner of acreage which straddles the city limits lying and situated in the H. S. Janes Headright Survey, Abstract 306, Bowie County, Texas, described in Section 1 of the proposed "Municipal Services Agreement" ("MSA") attached to this resolution as **Exhibit 1**, incorporated herein by reference for all purposes, has requested that the City of Texarkana, Texas, annex its 13.977 acres not within the city limits; and

WHEREAS, per Resolution No. 2023-034 (March 13, 2023), the City Council authorized and directed the evaluation, negotiation, and preparation of proposed service or development agreements for voluntary annexation requests; and

WHEREAS, the acreage has been identified by City staff for inward fill of the city limits and is contiguous to certain Limited Purpose Property defined and described in the Strategic Partnership Agreement authorized by Section 43.0751 of the Texas Local Government Code entered into by and between the City and Macedonia-Eylau Municipal Utility District No. 1 of Bowie County ("District") and annexed into the city limits by Ordinance No. 2023-062 [May 8, 2023]; and

WHEREAS, pursuant to the Texas Local Government Code, the governing body of a city that elects to annex an area by petition of landowner must first negotiate and enter into a written agreement with the owner of land in the area for the provision of services in the area, with the agreement including (1) a list of each service the city will provide on the effective date of the annexation, and (2) a schedule that includes the period within which the city will provide each service that is not provided on the effective date of the annexation; and

WHEREAS, before a city may adopt an ordinance annexing an area by petition of landowners, the governing body must conduct a public hearing, providing persons interested in the annexation the opportunity to be heard, and thereafter the governing body may adopt an ordinance annexing the area; and

WHEREAS, City staff recommends that the City Council elect to begin the process of consideration of annexation of the subject tracts by first authorizing the City Manager to negotiate and execute the proposed MSA attached to this resolution pertaining to development incentives

and services to be provided by the City in the event the City Council, in its discretion, favorably votes to annex the subject tract.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The City Council elects to begin the process of considering the voluntary annexation of the tract described in Section 1 of the attached Municipal Services Agreement and authorizes the City Manager to execute the agreement.

SECTION 2: The City Council's approval of this resolution does not bind the City Council to approve annexation of the subject tract; and nothing in this resolution promises or guarantees a favorable vote by the City Council to approve annexation of the tract.

SECTION 3: Upon execution of the MSA, the City Council directs the City Manager to prepare a proposed annexation ordinance for the subject tract; and, at an appropriate time as determined by the City Manager and consistent with Texas law before instituting any annexation proceedings, the City Council shall give all interested persons the right to appear and to be heard at a public hearing during a regular meeting of the City Council pertaining to a proposed annexation for the subject tract.

SECTION 4: The City Manager or designee shall cause to be issued all newspaper publications and notices as required by law for the proceedings and hearings authorized by this Resolution.

SECTION 5: This Resolution shall be in full force and effect from and after its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **10th day of July, 2023**.

ATTEST:

JENNIFER EVANS, CITY SECRETARY

BOB BRUGGEMAN, MAYOR

6:14 p.m.

Attachment: 2023-098 ATTH 02 RES HPBC 1000 S Bishop Serv Agrmt (annex) signed (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop

Municipal Services Agreement

* * * * *

Owner-Consent Voluntary Annexation

This Municipal Services Agreement ("Agreement") is entered into by and between the City of Texarkana, Texas, a home-rule municipality of the State of Texas ("City"), and Highland Park Baptist Church ("Owner").

Recitals

The parties agree that the following recitals are true and correct and form the basis upon which the parties have entered into this Agreement.

WHEREAS, pursuant to the Texas Local Government Code, the governing body of a city that elects to annex an area by petition of landowner must first negotiate and enter into a written agreement with the owners of land in the area for the provision of services in the area, with the agreement including (1) a list of each service the city will provide on the effective date of the annexation, and (2) a schedule that includes the period within which the city will provide each service that is not provided on the effective date of the annexation; and

WHEREAS, Owner owns land situated in Bowie County, Texas, within the City's extraterritorial jurisdiction, more particularly described in Section 1, below ("the Property"); and

WHEREAS, the Property has been identified by City staff for inward fill of the city limits and adjoins certain Limited Purpose Property defined and described in the Strategic Partnership Agreement authorized by Section 43.0751 of the Texas Local Government Code entered into by and between the City and Macedonia-Eylau Municipal Utility District No. 1 of Bowie County ("District") and annexed into the city limits by Ordinance No. 2023-062 [May 8, 2023]; and

WHEREAS, by this Agreement, Owner requests and consents to full-purpose annexation of the Property by the City; and

WHEREAS, City and Owner desire to set out their agreements for the development of the Property by confirming development incentives, the process for City Council consideration of full-purpose annexation of the Property, and — in the event the City Council approves full-purpose annexation — the City services to be provided for the Property on or after the effective date of full-purpose annexation.

NOW THEREFORE, in exchange for the mutual covenants, conditions and promises contained herein, City and Owner agree as follows:

1. **PROPERTY.** This Agreement is only applicable to the Property described below:

All that certain lot, tract or parcel of land lying and situated in the H. S. Janes Headright Survey, Abstract 306, Bowie County, Texas, being a part of that certain tract of land described as 16.456 acres in the deed from Warmack-Texas Limited Partnership to Highland Park Baptist Church, dated August 13, 2013, recorded

Attachment: 2023-098 ATTH 02 RES HPBC 1000 S Bishop Serv Agrmt (annex) signed (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop

in Volume 6495, Page 322 of the Real Property Records of Bowie County, Texas, and being more particularly described by metes and bounds as follows:

BEGINNING at a 1/2 inch steel rod found for the Southeast corner of the said 16.456 acre tract, the Northeast corner of that certain tract of land described as Tract Six, with 25.169 acres in the deed from RV Country, Inc. to Russell Huckaby, dated August 2, 2022, recorded in Document No. 2022-00009386 of the Real Property Records of Bowie County, Texas, and lying in the West right-of-way line of U. S. Highway No. 59 service road (South Bishop Road);

THENCE South 87 degrees 49 minutes 53 seconds West a distance of 447.26 feet along the South line of the said 16.456 acre tract and the North line of the said 25.169 acre tract to a 1/2 inch steel rod, capped MTG 101011-00, the Southwest corner of the said 16.456 acre tract, the Southeast corner of that certain tract of land described as Tract One, with 7.5 acres in the said Document No. 2022-00009386;

THENCE North 02 degrees 11 minutes 39 seconds West a distance of 1269.18 feet along the West line of the said 16.456 acre tract and the East line of the said 25.169 acre tract to a point for a corner, lying in a South line in the existing City limits of the City of Texarkana, Texas;

THENCE North 88 degrees 14 minutes 01 seconds East a distance of 500.18 feet across and through the said 16.456 acre tract and along the said City Limit line to a point for a corner, lying in the West right-of-way line of the said South Bishop Road and the East line of the said 16.456 acre tract;

THENCE South 01 degrees 07 minutes 57 seconds East a distance of 568.57 feet along the West right-of-way line of the said South Bishop Road and the East line of the said 16.456 acre tract to a Type II TxDOT right-of-way marker for a corner, at an angle point;

THENCE South 01 degrees 17 minutes 00 seconds West a distance of 698.46 feet along the West right-of-way line of the said South Bishop Road and the East line of the said 16.456 acre tract to the point of beginning and containing 13.977 acres of land, more or less.

2. **OWNER CONSENT FOR FULL-PURPOSE ANNEXATION and PROPERTY DEVELOPMENT PLAN.**

a. Owner requests, consents, covenants, and agrees to full-purpose annexation of the Property by the City; with such consent, and subject to Section 3 of this Agreement, City intends for this Agreement to provide for the delivery of specific municipal services to the Property in accordance with state law and accomplished through any means permitted by law.

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b. In the event of full-purpose annexation of the Property, Owner agrees and consents to the zoning classification of Agricultural for the Property according to City's Code of Ordinances; and Owner shall defer to the City's discretion with respect to the timing for initiating full-purpose annexation proceedings.

c. Owner agrees to comply with — and City is authorized to enforce and shall enforce — all of City's ordinances, regulations, and planning authority for the Property as authorized by law and this Agreement, in the same manner such ordinances and regulations are enforced within the City's boundaries.

3. **MUNICIPAL SERVICES.** In accordance with applicable City ordinances, rules, regulations, and policies, Owner and City agree that the City will provide the municipal services set forth in Exhibit A, attached hereto and incorporated herein by reference for all purposes (hereinafter, "Services"), at the times, events, or conditions specified therein for each of the Services; provided, however, that nothing in this Agreement should be construed as requiring the City to annex the Property for full-purpose annexation (and if such requirement exists under law, the parties agree such requirement is waived).

4. **INCENTIVE.** City offers and Owner accepts City waiving the fee or fees set by the City Council for any discrete annexation proceeding.

5. **SEVERABILITY.** Except as otherwise provided herein, if any part, term, or provision of this Agreement is held by a court to be illegal, invalid, or otherwise unenforceable, such illegality, invalidity, or unenforceability will not affect the validity of any other part, term or provision, and the rights of the parties will be construed as if the part, term, or provision was never part of the Agreement; provided, however, that Sections 2, 4, 9, and 10 are not severable from this Agreement.

6. **GOVERNING LAW, INTERPRETATION, and VENUE.** The parties to this Agreement covenant and agree that in any litigation relating to this Agreement, the terms and conditions of the Agreement will be interpreted according to the laws of the State of Texas. The parties acknowledge that they are of equal bargaining power and that this Agreement shall be fairly interpreted in accordance with its terms and conditions and not for or against either party. Venue for any litigation relating to this Agreement shall be in the state or federal courts located in Bowie County, Texas.

7. **NO WAIVER.** The failure of either party to insist upon the performance of any term or provision of this Agreement or to exercise any right granted hereunder shall not constitute a waiver of that party's right to insist upon appropriate performance or to assert any such right on any future occasion.

8. **GOVERNMENTAL POWERS and FUNCTIONS.** Owner and City agree that no provision of this Agreement is in any way intended to constitute a waiver of the City's governmental immunities from suit or from liability; Owner and City acknowledge that the terms, provisions, and execution of this Agreement, together with the provision of Services, constitute

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governmental functions of the City, and that the City does not waive or surrender any of its governmental powers or immunities by execution or performance of this Agreement.

9. **FORCE MAJEURE.** "Force Majeure" means an event, circumstance, or act that is beyond a party's reasonable control, such as an act of God, an act of the public enemy, an act of a government entity, strikes, other labor disturbances, supplier performance, supply chain interruption, hurricanes, earthquakes, fires, floods, epidemics, pandemics, embargoes, war, riots, ransomware or cyber events, or any other similar cause. Neither party will be liable for its non-performance or delayed performance if caused by a Force Majeure. A party that becomes aware of a Force Majeure that will significantly delay performance will notify the other party promptly (but in no event later than fifteen days) after it discovers the Force Majeure. If a Force Majeure occurs, any deadline for provision of Services shall be extended for a time period that is reasonable under the circumstances, and any suspension of provision for Services shall be reasonable under the circumstances.

10. **AGREEMENT BINDS AND BENEFITS SUCCESSORS AND RUNS WITH THE LAND.** This Agreement is binding on and inures to the benefit of the parties, their successors, and assigns. Upon annexation of the Property, Owner shall file this Agreement in the Deed Records of Bowie County, Texas. The terms of this Agreement constitute covenants running with the land comprising the Property, is binding on the Owner and the City, is binding on subsequent owners of any portion of the Property, and is enforceable by any current or future owner of any portion of the Property.

11. **AUTHORITY and ENTIRE AGREEMENT.** City and Owner represent that they have full power, authority, and legal right to execute, deliver and perform their obligations pursuant to this Agreement. This Agreement constitutes the entire agreement between the parties and supersedes all prior oral and written agreements between said parties. Except as provided herein, this Agreement shall not be amended unless approved by the City Council and executed in writing by both parties; provided, however, during such time prior to full-purpose annexation of the Property, the City Council delegates to the City Manager the authority to agree to and execute written amendments that do not materially obligate the City to extend services beyond the scope of this Agreement, and such written amendments upon execution shall be appended to this Agreement.

12. **GOVERNMENTAL IMMUNITY.** This Agreement is expressly made subject to City's governmental immunity as provided by the Texas Constitution, Texas law, and applicable federal law. The parties expressly agree that no provision of this Agreement is in any way intended to constitute a waiver of the City's immunities from suit or from liability.

13. **ASSIGNMENT.** This Agreement shall be binding upon the respective successors and assigns of the parties; provided, however, that neither party may assign this Agreement without the other party's prior written consent.

14. **JOINT DRAFTING.** The drafting of this Agreement shall not be attributed to either Party: the parties prepared this Agreement jointly, following arm's length and careful negotiation,

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with each party represented by legal counsel; and each party has the requisite experience and sophistication to understand, interpret, and agree to the particular language of its provisions.

15. **SECTION HEADINGS**. The section headings in this Agreement are inserted only for convenience and are not to be construed as part of this Agreement or as a limitation of the scope of the particular section to which the heading refers.

16. **EFFECTIVE DATE.** This Agreement shall be effective upon the execution by both City and Owner.

City of Texarkana, Texas

By: _____ Date: ~~June~~ July 11, 2023
David W. Orr, PhD
City Manager

Owner, Highland Park Baptist Church:

By: _____ Date: June 14, 2023
Kevin E. Myers, Pastor

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Exhibit A to Municipal Services Agreement

I. Services to be Provided Upon Annexation of Property.

A. Fire

Fire suppression service from the City's Fire Department will be available to the Property upon annexation. Primary fire response will be provided by Fire Station No. 7, located at 3101 S. Lake Dr. Fire prevention activities will be provided by the Fire Marshall's office as needed.

B. Police

Currently, the Property is under the jurisdiction of the Bowie County Sheriff's Office. Upon annexation, the City's Police Department will extend regular and routine patrols to the Property.

C. Building Inspection

The City's Building Inspection Department will provide Inspection Services upon annexation. This includes issuing building, electrical, and plumbing permits for any new construction and remodeling and enforcing all other applicable codes which regulate building construction within the City of Texarkana, Texas.

D. Planning and Zoning

The Planning and Zoning Department's responsibility for regulating development and land use through the administration of the City of Texarkana Zoning Ordinance will extend to this Property upon annexation.

E. Library

Upon annexation, free library use privileges with issuance of a free library card will be available to anyone residing in this Property. A free library card for those in the City limits includes checkouts for books, DVDs, and audiobooks. Also, databases are available that can be accessed from home, including free tutoring for grade school through college, foreign language, genealogy, Consumer Reports, and downloadable audiobooks and e-books.

F. Health Department

The Texarkana-Bowie County Health Department will provide health services to eligible residents, if any, of the Property upon annexation.

G. Code Enforcement

The City's Code Enforcement Division will provide Code Enforcement services upon annexation. These services include enforcing the City's health ordinances, health inspections, and enforcing the City's Code of Ordinances governing litter, junk vehicles, high grass and weeds, and substandard structures. Animal Control services will be provided to the Property as needed.

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H. **Parks**

Existing park use privileges subject to Parks Rules and Regulations will be available to anyone residing within the Property upon annexation.

I. **Traffic Engineering**

Upon annexation, City will provide traffic engineering services and regulatory signage services in accordance with the City policies and procedures and applicable laws.

II. Services to be Provided to the Property Upon Specific Conditions or Events Following Annexation.

A. Drainage and Stormwater Management

Owner must provide stormwater drainage at its own expense and will be inspected by the City Engineers at time of completions. After inspection, the City will thereafter maintain the drainage only upon approval by City Engineers and only if drainage is dedicated in the public drainage easement and the City accepts the dedication; provided, however, that nothing herein should be construed as requiring the City to accept such dedication.

Maintenance of existing drainage facilities will be provided by the City upon annexation only if the drainage facilities are located in the street right-of-way or a public drainage easement. Owner shall be responsible and agrees to pay for maintenance of any drainage facility that is not in the street right-of-way or public drainage easement.

B. Solid Waste Services

Solid Waste Collection shall be provided to the Property in accordance with City ordinance and policies.

III. Existing Water and Sewer Services to Property

Owner acknowledges that water and sanitary sewer service is currently provided to the Property. The parties do not intend for provision of this service to change upon annexation.

IV. General Provisions

A. The parties acknowledge and agree that the City is not required to provide a service that is not identified herein.

B. Owner understands and acknowledges that City departments referenced herein may change names or be re-organized by the City Manager. Any reference to a specific department also includes any subsequent City department that will provide the same or similar service.

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City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:		
Perspectives		**Goals**
Serve the Community	☑	Promote an Environmentally Sensitive & Livable Community
	☑	Provide a Safe Community
	☑	Deliver Quality Services
	☑	Foster a Healthy Community
Run the Operations	☐	Enhance Community Preparedness & Responsiveness
	☐	Maximize Partnership Opportunities
	☐	Provide Courteous & Responsive Customer Service
	☑	Model a Positive City Image
	☑	Deliver Efficient Services
	☐	Cultivate Community Involvement & Access
Manage the Resources	☐	Maintain Fiscal Strength
	☑	Maximize Utilization & Resources
	☐	Invest in Infrastructure & Transportation
Develop Personnel	☐	Develop a Skilled & Diverse Workforce
	☐	Create a Positive & Rewarding Work Culture
Perspectives and Goals Additional Comments:		

Resource Impact:	
Staff time required if item is approved:	No Additional
Other Potential Impacts:	

Public Information Plan:			
☐	Newspaper Notice (Required by Statute)	☐	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☑	None Required	☐	
Other:			

Attachment: 2023-098 Goals & Perspectives (4052 : 2023-098 ORD annex 13.977 acres (1000 S. Bishop Rd.) Highland Park Baptist Church,

City of Texarkana, Texas

Version:

Briefing Sheet

Update Date: 7/24/2023 2:59 PM

Lead Department: City Attorney **Action Officer:** Jeffery Lewis,

Subject: Ordinance No. 2023-104 approving the full-purpose annexation and zoning district classifications of approximately 175 acres in the H. S. Janes HRS A-306, identified in the Strategic Partnership Agreement with the Macedonia-Eylau Municipal Utility District, including annexation of a discrete portion of U.S. Highway 59 contiguous to the acreage.

Briefing: 8/14/2023 **Public Hearing:** 8/28/2023 **Council Vote:** 8/28/2023

Item Schedule

Schedule 2: Brief once - vote once (two weeks)

Updates/History of Briefing:

Strategic Partnership Agreement [SPA] with Macedonia-Eylau Municipal Utility District: In 2022, the City and Macedonia-Eylau Municipal Utility District No. 1 of Bowie County ("District") provided public notice regarding a proposed Strategic Partnership Agreement which identified certain properties for proposed annexation within the District and City's extraterritorial jurisdiction and designated in the SPA as "Limited Purpose Property", and conducted two joint public hearings — the first joint meeting held at City Hall on August 8, 2022, and the second joint meeting held within the District at the District's office on September 13, 2022 — providing the public with an opportunity to speak on the proposed SPA. The District's Board of Directors adopted and approved the SPA on September 26, 2022. The City Council adopted the SPA by Resolution No. 2022-130 [approved October 24, 2022]. Sections 3.2 and 3.4 of the SPA identified approximately 175 acres of the Limited Purpose Property ("LPP"), depicted in Exhibit A of Resolution No. 2023-090 [approved June 20, 2023], for which the SPA outlined a corresponding Statement of Work providing for necessary infrastructure to implement full-purpose annexation of this 175 acres.

Limited Purpose Annexation and ABC Authorization – RaceTrac Property: The City Council approved limited-purpose annexation of a discrete portion of the LPP by Ordinance No. 2022-137 [approved December 12, 2022], and authorized and ordered for said discrete portion the legal sale of malt beverages and wine for off-premise consumption consistent with City ordinances and pursuant to Section 251.725 of the Texas Alcoholic Beverage Code by Ordinance No. 2022-138 [approved December 12, 2022], both ordinances made effective by Resolution No. 2023-021 [approved February 27, 2023] with the execution of a written services agreement with the respective landowner confirming the owner's request and consent which runs with the land for full-purpose annexation of the property, zoning classification of Planned Development (Commercial), and for provision of city services in the event the City Council adopts an ordinance for full-purpose annexation of the property.

Municipal Services Agreements, Intent to Annex LPP, and Infrastructure Investment: By Resolution No. 2023-034 [approved March 13, 2023], the City Council authorized and directed the evaluation, negotiation, and preparation of proposed service or development agreements for voluntary annexation requests. By Resolution No. 2023-064 [approved May 8, 2023], consistent with the SPA

and other law, the City Council authorized a significant investment in infrastructure within the LPP in an amount exceeding $670,000 to facilitate and promote economic development and commercial development within the LPP. By Resolution No. 2023-090 [approved June 20, 2023], consistent with the SPA and other law, the City Council provided a statement of intent for full-purpose annexation of the LPP, inclusive of the referenced portion of U.S. Highway 59 contiguous to the LPP, as described in Section 1 of proposed Ordinance No. 2023-104. By Resolution No. 2023-095 [approved July 10, 2023], the City Council authorized a municipal services agreement for discrete acreage within the LPP owned by McGeorge Construction Co. with the agreement terms including consent to full-purpose voluntary annexation of the acreage and zoning district classification of Industrial-1.

Executive Summary and Background Information:

This proposed full-purpose annexation of over 175 acres pertains only to commercial property plus a discrete portion of U.S. Highway 59 contiguous to the acreage.

Chapter 43 of the Texas Local Government Code, generally governing municipal annexation, provides that when a municipality and a district operating under the Texas Water Code have entered into a strategic partnership agreement under Subchapter D, Section 43.0751 of the Local Government Code, the municipality shall follow the procedures established under the agreement for full-purpose annexation of an area designated in the agreement. For the commercial property in and within the LPP generally along the U.S. Highway 59 corridor bordered to the west by Kings Highway and to the east by the City's territorial corporate limits (referred to as the "Corridor" in the SPA), the City and District agreed in section 3.4 of the SPA, and District acknowledged, that (i) City may adopt and approve a full-purpose annexation ordinance for the properties at a meeting conducted in accordance with Chapter 551 of the Government Code, (ii) the date of City's approval and adoption of such ordinance shall be deemed the full-purpose annexation date of the properties, (iii), no additional notice, hearing, or other procedures are required by law in order for City to adopt and approve such full-purpose annexation, and (iv) City may utilize but is not required by the SPA to utilize other applicable annexation law for full-purpose annexation of the properties. The City and District also agreed in section 3.6 of the SPA that the City may but is not required by the SPA to utilize other applicable annexation law for full-purpose annexation of other commercial property in and within the LPP, and supplementation of the SPA shall not be a requirement for City to utilize such other applicable annexation law for full-purpose annexation of other commercial property in and within the LPP. The various commercial properties within the LPP are either within the "Corridor" or, otherwise, property owners have voluntarily consented in writing to full-purpose annexation of their respective properties into the city limits or have interposed no objections.

Contiguous to the LPP area proposed for full-purpose annexation and included in the description set out below in Section 1 of this Ordinance is a discrete portion of U.S. Highway 59, specifically the portion of the highway roadway from the I-369 intersection to the S. Kings Highway / U.S. Highway 59 corner (that is, the south/southwest-bound traffic lanes and right-of-way contiguous to the LPP) but only to the midpoint of said roadway. Section 43.1056 of the Texas Local Government Code provides in pertinent part that a municipality that is annexing an area under Subchapter D of the Code may also annex with the area the right-of-way of a street, highway, or other public way or of a spur or roadbed that is contiguous and runs parallel to the municipality's boundaries, and contiguous to the area being annexed under Subchapter D, but only if (i) the municipality provides written notice of the annexation to the owner of the right-of-way not later than the 61st day before the date of the proposed annexation, and (ii) the owner of the right-of-way does not submit a written objection to the municipality before the date of the proposed annexation; and the Texas Department of

Transportation directs municipalities to provide notice of an annexation of a contiguous or connecting TxDOT right of way under Section 43.1056 by email to TxDOT's Right of Way Division. Pursuant to Resolution No. 2023-090, and following the notice process prescribed by the Texas Department of Transportation, the City provided notice to TxDOT's Right of Way Division of the proposed annexation of this discrete portion of U.S. Highway 59 on June 21, 2023. TxDOT responded and interposed no objection to the proposed annexation of this discrete portion of U.S. Highway 59.

Before instituting an annexation proceeding, notice and publication procedures prescribed by the SPA or law or City Charter were duly followed with respect to this Ordinance and the territory proposed for annexation; and all interested persons shall have the right to appear and to be heard during a public hearing for the territory described in Section 1 of this Ordinance, to be noticed in accordance with Texas law during the regular City Council meeting to be held on August 28, 2023, at City Hall, 220 Texas Boulevard, Texarkana, Texas.

Detail of attachments:

ATTH 01: Proposed full-purpose annexation area (including discrete portion of U.S. Highway 59)

ATTH 02: Aerial view of proposed annexation area

Links to cited ordinances, resolutions, and codes:

Res. No. 2022-130: Strategic Partnership Agreement – Macedonia-Eylau Municipal Utility District

Ord. No. 2022-137: Limited-purpose annexation of RaceTrac property within LPP

Ord. No. 2022-138: RaceTrac property - legal sale of malt beverages and wine for off-premise consumption

Res. No. 2023-021: RaceTrac Inc. annexation voluntary consent / services agreement

Res. No. 2023-034: City Council directing preparation of proposed service or development agreements for voluntary annexation requests

Res. No. 2023-064: Infrastructure investment within the LPP

Res. No. 2023-090: City Council statement of intent for full-purpose annexation of LPP plus discrete portion of US HWY 59 contiguous to LPP

Res. No. 2023-095: McGeorge Const. Co. annexation voluntary consent / services agreement

Tex. Loc. Gov't Code § 43.0751

Tex. Loc. Gov't Code § 43.1056

Potential Options:

Approve or decline to approve the proposed ordinance.

Fiscal Implications:

The City Council addressed fiscal implications of the infrastructure investment with Res. No. 2023-064. Fiscal implications specific to landowner services agreements have been addressed, respectively, in Res. No. 2023-021 [RaceTrac] and Res. No. 2023-095 [McGeorge]. The typical municipal services applicable to all other properties set out in Res. No. 2023-090 will be provided to this area with no additional costs or changes to the annual budget. Generally, the planned development zoning district classification where applicable will allow for owner-specific evaluation of any possible future fiscal implications.

Staff Recommendation:

Staff recommends approval of the proposed ordinance.

Advisory Board/Committee Review:

None.

Board/Committee Recommendation:

Not applicable.

Advisory Board/Committee Meeting Date and Minutes:

Not applicable.

Attachments

a. 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (DOCX)
b. 2023-104 ATTH 01 Annexation Area (PDF)
c. 2023-104 ATTH 02 Aerial (PDF)
d. 2023-104 Goals & Perspectives (DOCX)

Staff Coordination

City Attorney	Jeffery C. Lewis	Department Head Review	Completed	07/24/2023 3:04 PM
Planning & Zoning Commission	Laura Puckett	Review	Completed	07/24/2023 3:15 PM
Water Utilities	Gary Smith	Water Review	Completed	07/24/2023 3:18 PM
Building Code Administration	Mashell Daniel	Zoning Review	Completed	08/10/2023 11:54 AM
Public Works Department	Dusty Henslee	Public Works Review	Completed	08/10/2023 11:55 AM
City Manager	David Orr	City Manager Review	Completed	08/10/2023 12:29 PM
City Council	Vicky Coopwood	Meeting	Pending	08/14/2023 6:00 PM

Meeting History

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and

ORDINANCE NO. 2023-104

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS, ANNEXING THE HEREINAFTER DESCRIBED TERRITORY OF APPROXIMATELY 175.563 ACRES IN THE H. S. JANES HRS A-306, TO THE CITY OF TEXARKANA, BOWIE COUNTY, TEXAS, AND EXTENDING THE BOUNDARY LIMITS OF SAID CITY SO AS TO INCLUDE SAID HEREINAFTER DESCRIBED TERRITORY WITHIN SAID CITY LIMITS; GRANTING TO ALL THE INHABITANTS OF SAID TERRITORY ALL THE RIGHTS AND PRIVILEGES OF OTHER CITIZENS, BINDING SAID INHABITANTS BY ALL OF THE ACTS, ORDINANCES, RESOLUTIONS, AND REGULATIONS OF SAID CITY, AND THE PROPERTY THEREIN BEARING ITS PRO RATA PART OF THE TAXES LEVIED BY THE CITY; ASSIGNING SAID TERRITORY TO ITS ADJOINING WARD; INCORPORATING BY REFERENCE MUNICIPAL SERVICES DESCRIBED IN RESOLUTION NO. 2023-090; INCORPORATING BY REFERENCE CERTAIN MUNICIPAL SERVICES AGREEMENTS / OWNER-CONSENT VOLUNTARY ANNEXATION BETWEEN CITY AND CERTAIN LANDOWNERS; SPECIFYING ZONING DISTRICT CLASSIFICATIONS; REAFFIRMING ORDINANCE NO. 2022-138 AUTHORIZING LEGAL SALE OF MALT BEVERAGES AND WINE FOR OFF-PREMISE CONSUMPTION FOR SPECIFIC ACREAGE; PROVIDING FOR THE FILING OF THIS ORDINANCE WITH COUNTY RECORDS AND UPDATING THE CITY BOUNDARIES MAP; CONTAINING SEVERABILITY AND SUPERSEDING CLAUSES; CONTAINING LEGISLATIVE FINDINGS; AND ESTABLISHING AN EFFECTIVE DATE.

Recitals

WHEREAS, Chapter 43 of the Texas Local Government Code, generally governing municipal annexation, provides that when a municipality and a district operating under the Texas Water Code have entered into a strategic partnership agreement under Subchapter D, Section 43.0751 of the Local Government Code, the municipality shall follow the procedures established under the agreement for full-purpose annexation of an area designated in the agreement; and

WHEREAS, the City and Macedonia-Eylau Municipal Utility District No. 1 of Bowie County ("District") provided notice of and conducted two joint public hearings — the first joint meeting held within the City on August 8, 2022, and the second joint meeting held within the District on September 13, 2022 — for the purpose of providing the public with an opportunity to speak or present testimony or evidence regarding a proposed Strategic Partnership Agreement which identified certain properties for proposed annexation within the District and City's extraterritorial jurisdiction and designated in the SPA as "Limited Purpose Property", together with providing separate locations within City and District where copies of the proposed SPA could be obtained prior to each hearing; and

WHEREAS, the District's Board of Directors adopted and approved the SPA on September 26, 2022, in open session at a meeting held in accordance with Chapter 551 of the Texas Government Code; and

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and

WHEREAS, the City Council adopted the SPA by Resolution No. 2022-130 [approved October 24, 2022] in open session at a meeting held in accordance with Chapter 551 of the Texas Government Code; and

WHEREAS, sections 3.2 and 3.4 of the SPA identified approximately 175 acres of the Limited Purpose Property ("LPP"), depicted in Exhibit A of Resolution No. 2023-090 [approved June 20, 2023], for which the SPA outlined a corresponding Statement of Work providing for necessary infrastructure to implement full-purpose annexation of this LPP; and

WHEREAS, for commercial property in and within this LPP generally along the U.S. Highway 59 corridor bordered to the west by Kings Highway and to the east by the City's territorial corporate limits (referred to as the "Corridor" in the SPA), the City and District agreed in section 3.4 of the SPA, and District acknowledged, that (i) City may adopt and approve a full-purpose annexation ordinance for the properties at a meeting conducted in accordance with Chapter 551 of the Government Code, (ii) the date of City's approval and adoption of such ordinance shall be deemed the full-purpose annexation date of the properties, (iii), no additional notice, hearing, or other procedures are required by law in order for City to adopt and approve such full-purpose annexation, and (iv) City may utilize but is not required by the SPA to utilize other applicable annexation law for full-purpose annexation of the properties; and

WHEREAS, the City and District agreed in section 3.6 of the SPA that the City may but is not required by the SPA to utilize other applicable annexation law for full-purpose annexation of other commercial property in and within the LPP, and supplementation of the SPA shall not be a requirement for City to utilize such other applicable annexation law for full-purpose annexation of other commercial property in and within the LPP; and

WHEREAS, consistent with the provisions of the SPA, the City Council approved limited-purpose annexation of a discrete portion of the LPP by Ordinance No. 2022-137 [approved December 12, 2022], and authorized and ordered for said discrete portion the legal sale of malt beverages and wine for off-premise consumption consistent with City ordinances and pursuant to Section 251.725 of the Texas Alcoholic Beverage Code by Ordinance No. 2022-138 [approved December 12, 2022], both ordinances made effective by Resolution No. 2023-021 [approved February 27, 2023] with the execution of a written services agreement with the respective landowner confirming the owner's request and consent which runs with the land for full-purpose annexation of the property and for provision of city services in the event the City Council adopts an ordinance for full-purpose annexation of the property; and

WHEREAS, by Resolution No. 2023-034 [approved March 13, 2023] the City Council authorized and directed the evaluation, negotiation, and preparation of proposed service or development agreements for voluntary annexation requests; and

WHEREAS, by Resolution No. 2023-064 [approved May 8, 2023], consistent with the SPA and other law, the City Council authorized a significant investment in infrastructure within the LPP in an amount exceeding $670,000 to facilitate and promote economic development and commercial development within the LPP; and

WHEREAS, Section 43.1056 of the Texas Local Government Code provides in pertinent part that a municipality that is annexing an area under Subchapter D of the Code may also annex with the area

the right-of-way of a street, highway, or other public way or of a spur or roadbed that is contiguous and runs parallel to the municipality's boundaries, and contiguous to the area being annexed under Subchapter D, but only if (i) the municipality provides written notice of the annexation to the owner of the right-of-way not later than the 61st day before the date of the proposed annexation, and (ii) the owner of the right-of-way does not submit a written objection to the municipality before the date of the proposed annexation; and the Texas Department of Transportation directs municipalities to provide notice of an annexation of a contiguous or connecting TxDOT right of way under Section 43.1056 by email to TxDOT's Right of Way Division; and

WHEREAS, contiguous to the LPP area proposed for full-purpose annexation and included in the description set out below in Section 1 of this Ordinance is a discrete portion of U.S. Highway 59, specifically the portion of the highway roadway from the I-369 intersection to the S. Kings Highway / U.S. Highway 59 corner (that is, the south/southwest-bound traffic lanes and right-of-way contiguous to the LPP) but only to the midpoint of said roadway; and pursuant to Resolution No. 2023-090, and following the notice process prescribed by the Texas Department of Transportation, the City provided notice to TxDOT's Right of Way Division of the proposed annexation of this discrete portion of U.S. Highway 59 on June 21, 2023, to which TxDOT interposed no objection; and

WHEREAS, by Resolution No. 2023-090, consistent with the SPA and other law, the City provided a statement of intent for full-purpose annexation of the LPP, inclusive of the referenced portion of U.S. Highway 59 contiguous to the LPP, described below in Section 1 of this Ordinance; and

WHEREAS, the various commercial properties within the LPP are either within the "Corridor" as referenced in the SPA or, otherwise, property owners have voluntarily consented in writing to full-purpose annexation of their respective properties into the city limits and TxDOT interposed no objection to the full-purpose annexation of the discrete portion of U.S. Highway 59; and

WHEREAS, before instituting an annexation proceeding, notice and publication procedures prescribed by the SPA or law or City Charter were duly followed with respect to this Ordinance and the territory proposed for annexation; and

WHEREAS, before instituting an annexation proceeding, the City Council gave all interested persons the right to appear and to be heard, calling and conducting a public hearing for the territory described in Section 1 of this Ordinance, noticed in accordance with Texas law, during the regular City Council meeting held on August 28, 2023, at City Hall, 220 Texas Boulevard, Texarkana, Texas.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: The territory described in this section within Bowie County, Texas, is hereby annexed to the City of Texarkana, Bowie County, Texas, and the boundary limits of the City of Texarkana, Texas, be and the same are hereby extended to include this territory within the city limits of the City of Texarkana, Texas, and the same shall hereafter be included within the territorial limits of the City of Texarkana, Texas:

> All that certain lot, tract or parcel of land lying and situated in the H. S. Janes Headright Survey, Abstract 306, Bowie County, Texas, and being more particularly described by metes and bounds as follows:

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and

BEGINNING at a 5/8 inch steel rod found for a corner, lying in the West right-of-way line of South Bishop Road, the Northeast corner of that certain tract of land described as 3.8218 acres in the deed from Total Stop, LP, to Dim Enterprises, LLC, dated April 25, 2018, recorded in Document No. 2018-4438 of the Real Property Records of Bowie County, Texas, the Southeast corner of that certain tract of land described as 13.3440 acres in the deed form Total Stop L. P. to BHAGAT Holdings, recorded in Document No. 2020-00009643 of the Real Property Records of Bowie County, Texas, and lying in the South line of the City limits of Texarkana, Texas;

THENCE North 88 degrees 33 minutes 28 seconds East a distance of 21.30 feet along the South line of the said City limits to a point for a corner, an inside ell corner of the said City limits;

THENCE South 00 degrees 43 minutes 43 seconds East a distance of 387.12 feet along the West line of the said City limits to a point for a corner, lying in the centerline of U. S. Highway No. 59;

THENCE South 53 degrees 51 minutes 21 seconds West a distance of 1359.35 feet along the centerline of the said U. S. Highway No. 59 to a point for a corner, at an angle point;

THENCE South 52 degrees 57 minutes 56 seconds West a distance of 1597.34 feet along the centerline of the said U. S. Highway No. 59 to a point for a corner, at the beginning of a circular curve to the left;

THENCE is a Southwesterly direction along the arc of the said circular curve a distance of 850.01 feet, a radius of 3819.72 feet, a delta angle of 12 degrees 45 minutes 01 seconds, a chord bearing of South 46 degrees 32 minutes 49 seconds West, and a chord distance of 848.26 feet to a point for a corner, at the intersection of the centerline of the said U. S. Highway No. 59 and the projection of the East right-of-way line of Farm-to-Market Road 989 (South Kings Highway);

THENCE North 24 degrees 17 minutes 59 seconds West, at a distance of 173.13 feet passing a 1/2 inch steel rod found for a corner, capped MTG 101011-00, at the intersection of the North right-of-way line of the said U. S. Highway No. 59 and the East right-of-way line of the said South Kings Highway, the Southwest corner of that certain tract of land described as 8.755 acres in the deed from Cole & Prewitt, LLC, to Southern Cornerstone Inc., dated January 27, 2023, recorded in Document No. 2023-00000840 of the Real Property Records of Bowie County, Texas, continuing in all a distance of 303.67 feet to a 1/2 inch steel rod found for a corner, capped MTG 101011-00, at an angle point;

THENCE North 24 degrees 27 minutes 14 seconds West a distance of 687.99 feet along the East right-of-way line of the said South Kings Highway and the West line of the said 8.755 acre tract to a 1 inch steel pipe found for a corner, the Northwest corner of the said 8.755 acre tract, the Southwest corner of that certain tract of land described as 20.903 acres in the deed from Woody Ridge Livestock Auction, LLC to SMBL Cattle Company, LLC, dated August 25, 2016, recorded in Document No. 2016-10474 of the Real Property Records of Bowie County, Texas;

THENCE North 70 degrees 46 minutes 33 seconds East a distance of 244.41 feet along the North line of the said 8.755 acre tract and the South line of the said 20.903 acre tract to a 1/2 inch steel pipe found for a corner, at an angle point;

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THENCE North 87 degrees 38 minutes 42 seconds East a distance of 265.29 feet along the North line of the said 8.755 acre tract and the South line of the said 20.903 acre tract to a 1/2 inch steel pipe found for a corner, the Southeast corner of the said 20.903 acre tract, the Southwest corner of Lot No. 3, Block No. 2 of Lake Drive Plaza Subdivision, according to the plat recorded in Volume 5435, Page 1 of the Real Property Records of Bowie County, Texas;

THENCE North 24 degrees 20 minutes 27 seconds West a distance of 1897.60 feet along the East line of the said 20.903 acre tract, the West line of the said Lot No. 3, and the West line of that certain tract of land described as 61.961 acres in the deed from Ark-La-Tex Property Management, LLC to McGeorge Contracting Company, Inc., dated February 6, 2006, recorded in Volume 4847, Page 256 of the Real Property Records of Bowie County, Texas, to a point for a corner, the Northeast corner of the said 20.903 acre tract, the Northwest corner of the said 61.961 acre tract, and lying in the South line of that certain tract of land described as 36.493 in the deed from Robert L. Torrans, et ux to McGeorge Contracting Co., Inc., dated February 24, 2006, recorded in Volume 4847, Page 251 of the Real Property Records of Bowie County, Texas;

THENCE South 66 degrees 25 minutes 28 seconds West a distance of 492.99 feet along the North line of the said 20.903 acre tract and the South line of the said 36.493 acre tract to a point for a corner, lying in the East right-of-way line of the said South Kings Highway, the Northwest corner of the said 20.903 acre tract, the Southwest corner of the said 36.493 acre tract;

THENCE North 24 degrees 27 minutes 14 seconds West a distance of 817.68 feet along the East right-of-way line of the said South Kings Highway, and the West line of the said 36.493 acre tract to a point for a corner, the Northwest corner of the said 36.493 acre tract, lying in the South line of the St. Louis Southwestern Railroad;

THENCE North 67 degrees 23 minutes 59 seconds East a distance of 732.46 feet along the South line of the said Railroad and the North line of the said 36.493 acre tract to a point for a corner, at an angle point;

THENCE North 79 degrees 25 minutes 53 seconds East a distance of 143.88 feet along the South line of Findley Street and the North line of the said 36.493 acre tract to a point for a corner, at an angle point;

THENCE North 67 degrees 23 minutes 59 seconds East a distance of 129.68 feet along the South line of Findley Street and the North line of the said 36.493 acre tract to a point for a corner, an outside ell corner of the said 36.493 acre tract, the Northwest corner of that certain tract of land described as 1.115 acres in the deed from Felix Fredieu to Michael Walker, dated April 22, 2019, recorded in Document No. 2019-00004365 of the Real Property Records of Bowie County, Texas;

THENCE South 16 degrees 43 minutes 27 seconds East a distance of 322.37 feet along the East line of the said 36.493 acre tract and the West line of the said 1.115 acre tract to a point for a corner, an inside ell corner of the said 36.493 acre tract, the Southwest corner of the said 1.115 acre tract;

THENCE North 68 degrees 38 minutes 08 seconds East, at a distance of 150.49 feet passing a 1 inch steel pipe found for a corner, the Southeast corner of the said 1.115 acre tract, continuing in all a distance of 585.59 feet along the North line of the said 36.493 acre tract, the South line

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of the said 1.115 acre tract, the South line of that certain tract of land described in the deed from Gertie Baker, et al, to David Wash, recorded in Volume 718, Page 516 of the Deed Records of Bowie County, Texas, the South line of that certain tract of land described in the deed from William Buchanan to Charlie Richard Buchanan, dated August 4, 1995, recorded in Volume 2350, Page 243 of the Real Property Records of Bowie County, Texas, and the South line of that certain tract of land described in the deed from Sherman A. Jackson, et ux, to W. N. Harkness, et al, dated June 17, 1959, recorded in Volume 381, Page 536 of the Deed Records of Bowie County, Texas, to a point for a corner, an inside ell corner of the said 36.493 acre tract;

THENCE North 17 degrees 33 minutes 46 seconds West a distance of 331.86 feet along the West line of the said 36.493 acre tract to a point for a corner, lying in the South line of the said Findley Street, an outside ell corner of the said 36.493 acre tract;

THENCE North 68 degrees 00 minutes 17 seconds East a distance of 835.07 feet along the South line of the said Findley Street and the North line of the said 36.493 acre tract to a point for a corner, the Northeast corner of the said 36.493 acre tract, lying in the West line of the said City limits;

THENCE South 12 degrees 03 minutes 46 seconds West a distance of 188.00 feet along the East line of the said 36.493 acre tract and the West line of the said City limits to a point for a corner, at an angle point;

THENCE South 02 degrees 24 minutes 12 seconds East a distance of 618.85 feet along the East line of the said 36.493 acre tract and the West line of the said City limits to a point for a corner, at an angle point;

THENCE South 32 degrees 49 minutes 07 seconds East a distance of 159.04 feet along the East line of the said 36.493 acre tract and the West line of the said City limits to a point for a corner, lying in the North line of the said 61.961 acre tract, the Southeast corner of the said 36.493 acre tract;

THENCE North 87 degrees 48 minutes 19 seconds East a distance of 1158.62 feet along the South line of the said City Limits, the South line of that certain tract of land described as Tract 2, with 32.778 acres in the Deed from New Picoma Industries, Inc. to Robert L. Torrans, dated February 28, 1996, recorded in Volume 2446, Page 89 of the Real Property Records of Bowie County, Texas, the North line of the said 61.961 acre tract, and the North line of that certain tract of land described as 36.974 acres in the deed from Patricia R. Clements, et al, to Pokhrel Brothers, LLC, dated June 22, 2021,recorded in Document No. 2021-00007479 of the Real Property Records of Bowie County, Texas, to a point for a corner, the Northeast corner of the said 36.974 acre tract, the Southeast corner of the said 32.778 acre tract, the Southwest corner of that certain tract of land described as Tract 1, with 18.633 acres in the Deed from New Picoma Industries, Inc. to Robert L. Torrans, dated February 28, 1996, recorded in Volume 2446, Page 89 of the Real Property Records of Bowie County, Texas, and the Northwest corner of that certain tract of land described as 13.3440 acres in the deed from Total Stop L.P. to BHAGAT Holdings, recorded in Document No. 2020-00009643 of the Real Property Records of Bowie County, Texas;

THENCE South 02 degrees 27 minutes 48 seconds East a distance of 611.38 feet along the West line of the said City limits, the West line of the said 13.440 acre tract, and the East line of the said 36.974 acre tract to a point for a corner, the Southwest corner of the said 13.3440

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acre tract, the Northwest corner of that certain tract of land described as 8.81 acres in the deed form Martha Lou Malone to Martha Gwen Malone, et al, dated September 5, 2014, recorded in Document No. 2014-10033 of the Real Property Records of Bowie County, Texas;

THENCE North 87 degrees 07 minutes 49 seconds East a distance of 362.87 feet along the South line of the said City limits, the South line of the said 13.3440 acre tract, and the North line of the said 8.81 acre tract to a point for a corner, the Northeast corner of the said 8.81 acre tract and the Northwest corner of the said 3.8218 acre tract;

THENCE South 35 degrees 37 minutes 09 seconds East a distance of 558.08 feet along the West line of the said City limits, the West line of the said 3.8218 acre tract and the East line of the said 8.81 acre tract to a point for a corner, lying in the North right-of-way line of the said U. S. Highway No. 59, the Southeast corner of the said 8.81 acre tract, and the Southwest corner of the said 3.8218 acre tract;

THENCE North 53 degrees 51 minutes 21 seconds East a distance of 156.49 feet along the North right-of-way line of the said U. S. Highway No. 59, the South line of the said 3.8218 acre tract, and the South line of the said City limits to a 5/8 inch steel rod found for a corner, capped RPLS 4874, at an angle point;

THENCE North 23 degrees 25 minutes 06 seconds East a distance of 327.65 feet along the North right-of-way line of the said U. S. Highway No. 59, the South line of the said 3.8218 acre tract, and the South line of the said City limits to a 5/8 inch steel rod found for a corner, at an angle point;

THENCE North 00 degrees 53 minutes 14 seconds West a distance of 116.65 feet along the West right-of-way line of the said South Bishop Road and the East line of the said 3.8218 acre tract, and the East line of the said City Limits to the point of beginning and containing 175.563 acres of land, more or less.

SECTION 2: Pursuant to Texas law and the City Charter, the inhabitants of the territory described in Section 1 of this Ordinance and annexed by this Ordinance shall hereafter be entitled to all the rights and privileges of all other citizens of the City of Texarkana, Texas; they shall be bound by the acts, ordinances, resolutions, and regulations of the City; and the property situated in the territory shall bear its pro rata part of the taxes levied by the City.

SECTION 3: Pursuant to Article II, Section 1 of the City Charter, the territory described in Section 1 of this Ordinance and annexed by this Ordinance shall hereafter be assigned and become a part of the City Ward [Ward 2] to which the territory adjoins.

SECTION 4: Resolution No. 2023-090 [approved June 20, 2023] is incorporated herein by reference for all purposes. Except as otherwise provided in Sections 5 and 6 of this Ordinance, the municipal services set out in Exhibit B to Resolution No. 2023-090 shall be applicable to the territory described in Section 1 of this Ordinance; and pursuant to Sections 140-50 and 140-78(a) of the Code of Ordinances of the City of Texarkana, Texas, the applicable zoning district for the territory described in Section 1 of this Ordinance and annexed by this Ordinance shall be classified as Planned Development / Commercial.

SECTION 5: The "Municipal Services Agreement – Commercial / Owner-Consent Voluntary Annexation" approved by the City Council by Resolution No. 2023-021 [approved February 27, 2023]

is incorporated herein by reference for all purposes; and with respect to said discrete acreage within the LPP described in said agreement (the discrete acreage also identified per Bowie Central Appraisal District parcel IDs 11680015800, 11760000100, 11680015700, and 11680015701) and annexed by this Ordinance, (a) the provisions of said agreement shall supersede and control over Resolution No. 2023-090 to the extent of any conflict, (b) this Ordinance reaffirms the authorization by Ordinance No. 2022-138 for the legal sale of malt beverages and wine for off-premise consumption consistent with City ordinances, and (c) pursuant to Sections 140-50 and 140-78(a) of the Code of Ordinances of the City of Texarkana, Texas, the applicable zoning district shall be classified as Planned Development / Commercial.

SECTION 6: The "Municipal Services Agreement / Owner-Consent Voluntary Annexation" approved by the City Council by Resolution No. 2023-095 [approved July 10, 2023] is incorporated herein by reference for all purposes; and with respect to the discrete acreage within the LPP described in said agreement (the discrete acreage also identified per Bowie Central Appraisal District parcel IDs 11680013901 and 11680014901) and annexed by this Ordinance, (a) the provisions of said agreement shall supersede and control over Resolution No. 2023-090 to the extent of any conflict, and (b) pursuant to Sections 140-50 and 140-78(a) of the Code of Ordinances of the City of Texarkana, Texas, the applicable zoning district shall be classified as Industrial-1.

SECTION 7: The City Secretary shall file with the County Clerk of Bowie County, Texas, a certified copy of this Ordinance. The City Manager shall cause the map of the boundaries of the City and its extraterritorial jurisdiction to be updated in accordance with Texas law and this Ordinance.

SECTION 8: In case a section, clause, sentence, or part of this Ordinance shall be deemed or adjudged by a court of competent jurisdiction to be invalid, then such invalidity shall not affect, impair, or invalidate the remainder of this Ordinance.

SECTION 9: In the event of any conflict between this Ordinance and any other ordinances or parts of ordinances, this Ordinance shall supersede and control.

SECTION 10: The Recitals set out in this Ordinance are true and correct and are incorporated herein and made a part hereof as legislative findings of the City Council for all purposes.

SECTION 11: This Ordinance shall be in full force and effect immediately upon its passage and approval.

PASSED AND APPROVED in Regular Council Session on this the **28th day of August, 2023**.

ATTEST:

JENNIFER EVANS, CITY SECRETARY

BOB BRUGGEMAN, MAYOR

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and

0 125 250 500 750 1,000 Feet

2023-104 ATTH 01

175.563 ACRES

Columbus
McGary
Haney
Jones
Jamiston
King
Collins
Findley
Wainwright
Will Smith
Kings
Bishop
Jarvis
Jarvis
Chelf
Lake
US Highway 59
US Highway 59
Kramer
Pansy
Chelf
Walker
Private Road 13261
Golden Rule
Eylau Loop
Underwood

LEGEND

2023 Annexation
Parcels
City Limits

Attachment: 2023-104 ATTH 01 Annexation Area (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and contiguous Hwy 59 portion)

0 125 250 500 750 1,000 Feet

2023-104 ATTH 02

175.563 ACRES

Columbus
McGary
Haney
Jones
Jamiston
King
Collins
Findley
Wainwright
Will Smith
Kings
Bishop
Jarvis
Jarvis
Lake
US Highway 59
Chelf
Pansy
Kramer
US Highway 59
Walker
Private Road 13261
Golden Rule
Eylau Loop
Underwood

LEGEND

- 2023 Annexation
- City Limits

Attachment: 2023-104 ATTH 02 Aerial (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and contiguous Hwy 59 portion)

City of Texarkana, Texas

Developing Perspectives and Goals Pending Approval by the City Council:		
Perspectives		**Goals**
Serve the Community	☐	Promote an Environmentally Sensitive & Livable Community
	☐	Provide a Safe Community
	☑	Deliver Quality Services
	☐	Foster a Healthy Community
Run the Operations	☐	Enhance Community Preparedness & Responsiveness
	☑	Maximize Partnership Opportunities
	☑	Provide Courteous & Responsive Customer Service
	☐	Model a Positive City Image
	☑	Deliver Efficient Services
	☐	Cultivate Community Involvement & Access
Manage the Resources	☐	Maintain Fiscal Strength
	☐	Maximize Utilization & Resources
	☑	Invest in Infrastructure & Transportation
Develop Personnel	☐	Develop a Skilled & Diverse Workforce
	☐	Create a Positive & Rewarding Work Culture
Perspectives and Goals Additional Comments:		

Resource Impact:	
Staff time required if item is approved:	No Additional
Other Potential Impacts:	

Public Information Plan:			
☑	Newspaper Notice (Required by Statute)	☑	Public Hearing (Required by Statute)
☐	Public Forum/Input Session	☐	Press Release
☐	E-News Distribution	☐	Website Notice
☐	Social Media (Twitter, Facebook, etc.)	☐	Special Mailing
☐	Flyers Posted	☐	Banners Posted
☐	Survey	☐	Automated Phone Call
☐	None Required	☐	
Other:			

Attachment: 2023-104 Goals & Perspectives (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and contiguous Hwy 59 portion)