# CITY OF TEXARKANA

## CITY COUNCIL

## MINUTES ● AUGUST 14, 2023

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

**220 TEXAS BLVD., TEXARKANA, TX 75501**

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

| Attendee Name | Title | Status | Arrived |
|---|---|---|---|
| Bob Bruggeman | Mayor | Present | |
| Jean H. Matlock | Ward 1 | Late | 6:23 PM |
| Mary Hart | Ward 2 | Present | |
| Betty Williams | Ward 3 | Present | |
| Christie Page | Ward 4 | Late | 6:51 PM |
| Libby White | Ward 5 | Present | |
| Jay Davis | Ward 6 | Present | |

**City Staff:** City Manager David Orr, Jennifer Evans, Kristin Peeples, Dusty Henslee, Chris Black, Gary Smith, Tricia Briggs, Robby Robertson, Keith Beason, Karey Parker, Mashell Daniel, Chiquita Burks, Garrett Baker, Vashil Fernandez, and Brooke Stone.

**Legal Counsel:** Jeff Lewis.

## 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

Mr. Coleman said the city and Texarkana Water Utilities (TWU) are caught up on all audits after the challenging cyber event. He was happy to report the city received an unmodified clean opinion for FY 2022.

City Manager Orr thanked Kristin Peeples and her finance staff for their incredible work. Mayor Bruggeman also thanked the TWU finance staff.

Annual Comprehensive Financial Report for 093022

**RESULT:** **COMPLETED**

## 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 | NCS Baseball | Swanger Complex |
| August 26-27 | NCS Softball | Wallace Softball Complex |

The Dunbar High School Class Reunion was held on July 28th. Council members Matlock and Hart came to the event. Also joining the reunion were citizens, Mary Bruce and Jimmy Young.

The New Town Community celebrated its 110th Anniversary with a picnic at Bell Park. The Mayor presented a proclamation recognizing this established area of Texarkana.

## 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.

There were no public comments made at Open Forum.

## VI. APPOINTMENTS TO BOARDS, COMMISSIONS, AND COMMITTEES

Council made no appointments to any board. commission, or committee.

## VII. ITEMS FOR CONSIDERATION

***Consent Items***

(6:20 p.m.)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Jay Davis, Ward 6 |
| **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 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

   Kristin Peeples briefed this agenda item. The Mayor asked the City Secretary for a roll call vote.
   (6:25 p.m.)

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

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

   Chris Black briefed this agenda item.
   (6:28 p.m.)

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

## 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

   Kristin Peeples briefed this agenda item.

   | | | |
   |---|---|---|
   | **RESULT:** | **MOVED FORWARD** | **Next: 8/28/2023 6:00 PM** |

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

   Kristin Peeples briefed this agenda item.

   | | | |
   |---|---|---|
   | **RESULT:** | **MOVED FORWARD** | **Next: 9/11/2023 6:00 PM** |

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

   Kristin Peeples briefed this agenda item.

   | | | |
   |---|---|---|
   | **RESULT:** | **MOVED FORWARD** | **Next: 8/28/2023 6:00 PM** |

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

   Kristin Peeples briefed this agenda item.

| | | |
|---|---|---|
| **RESULT:** | **MOVED FORWARD** | **Next: 9/11/2023 6:00 PM** |

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

   Jeff Lewis briefed this agenda item.

| | | |
|---|---|---|
| **RESULT:** | **MOVED FORWARD** | **Next: 8/28/2023 6:00 PM** |

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

   Jeff Lewis briefed this agenda item.

| | | |
|---|---|---|
| **RESULT:** | **MOVED FORWARD** | **Next: 8/28/2023 6:00 PM** |

## IX. PUBLIC HEARINGS

There were no public hearing items.

## X. CITY MANAGER'S REPORT

**2023 Major Street Maintenance Schedule Update**
The City has several street maintenance projects underway and some are being prepared for reconstruction. The latest schedule is as follows:

***Full Depth Street Reconstruction (Street Department)***
Gin Rd - Completed
Gazola St - In Progress

***Full Depth Street Reconstruction (Contractor)***

| | |
|---|---|
| College Dr (Richmond to Summerhill) | Completed (street striping to be finished) |
| Woodmere Ct | 8-21 |
| North Park Rd (SLP to Fair Oaks) | 8-21 |
| Belt Rd (Wade Ln to Old Boston Rd) | 8-28 thru 9-15-23 |

***Concrete Street Replacement (Contractor)***
Blanton St (Collum St. to Summerhill) 8-21

***Asphalt Overlays (Contractor)***
Lincoln Ave (Richmond to College)
W. 14th St (Texas to Stateline)
**Contractor is ready, staff is waiting on water valve and manhole risers (estimated delivery is approximately a week)*

***Robison Road Mill and Overlay (Kennedy Lane to S. Lake Drive)*** **-** received signed contracts and waiting to schedule pre-construction meeting - work expected to begin this fall.

***Moores Lane and Galleria Oaks*** **-** design work in progress - work expected to begin next summer.

**Cell Tower Ordinance Revisions Workshop**
The Planning and Zoning Commission will hold a workshop at its next meeting on Tuesday, September 5th at 5:30 p.m. The commission will discuss proposed changes to the cell tower ordinance and councilmembers were invited to attend.

**Texarkana Youth Advisory Council (TYAC) Applications Open**
Youth Advisory Council applications are now open to students, grades 10-12 (ages 15-18) that live within the city limits of Texarkana, Texas. Seven students will be chosen to serve on the council at a time, reflecting the number of seats on the City Council.

The goal of TYAC is to nurture tomorrow's leaders by appointing a group of civic-minded young adults who can advise staff and Council on matters related to their generation. The deadline to apply is Friday, September 1, 2023.

## XI. ADMINISTRATIVE COMMENTS

1. City Council

   Council had no administrative comments for staff.

2. City Staff

   Staff had no administrative comments for council.

## XII. CLOSED SESSION

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

## XIII. RECONVENED INTO OPEN SESSION

## XIV. ADJOURNMENT

A motion was made to adjourn the meeting.
(7:48 p.m.)

| | |
|---|---|
| **RESULT:** | **ADOPTED [UNANIMOUS]** |
| **MOVER:** | Libby White, Ward 5 |
| **SECONDER:** | Christie Page, Ward 4 |
| **AYES:** | Matlock, Hart, Williams, Page, White, Davis |
| **EXCUSED:** | Bruggeman |

Jennifer Evans
City Secretary

Bob Bruggeman
Mayor

# 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**

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




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

# City of Texarkana, Texas
## Annual Comprehensive Financial Report
## Year Ended September 30, 2022

## Table of Contents


Page

### Introductory Section

Letter of Transmittal ..... 1
Organization Chart ..... 7
List of Principal Officials ..... 8

### Financial Section

Independent Auditor's Report ..... 9
Management's Discussion and Analysis ..... 12

Basic Financial Statements

Government-wide Financial Statements:
Statement of Net Position ..... 21
Statement of Activities ..... 23

Fund Financial Statements:
Balance Sheet – Governmental Funds ..... 24
Reconciliation of the Governmental Funds
Balance Sheet to the Statement of Net Position ..... 25
Statement of Revenues, Expenditures and Changes in
Fund Balance – Governmental Funds ..... 26
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balance of Governmental Funds to the Statement of Activities ..... 27
Statement of Revenues, Expenditures and Changes in
Fund Balance – Budget and Actual – General Fund ..... 28
Statement of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual – TIRZ #1 Fund ..... 29
Statement of Revenues, Expenditures and Changes in Fund Balance –
Budget and Actual – ARPA Fund ..... 30
Statement of Net Position – Enterprise Funds ..... 31
Statement of Revenues, Expenses and Changes in
Net Position – Enterprise Funds ..... 33
Statement of Cash Flows – Enterprise Funds ..... 35
Statement of Fiduciary Net Position – Fiduciary Funds ..... 37
Statement of Changes in Fiduciary Net Position – Fiduciary Funds ..... 38

Notes to Basic Financial Statements ..... 39

Required Supplementary Information:

Schedule of Changes in Net Pension Liability and Related Ratios:
Texas Municipal Retirement System Plan # l – Police Officers ..... 95


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

# City of Texarkana, Texas
## Annual Comprehensive Financial Report
## Year Ended September 30, 2022

### Table of Contents


Page

Texas Municipal Retirement System # 2 – Other City Employees ..... 96
Texas Municipal Retirement System # 3 – Water Utilities ..... 97
Schedule of Contributions:
Texas Municipal Retirement System # l – Police Officers ..... 98
Texas Municipal Retirement System # 2 – Other City Employees ..... 99
Texas Municipal Retirement System # 3 – Water Utilities ..... 100
Schedule of Changes in the City's Net Pension Liability and Related Ratios:
Texarkana Firemen's Relief and Retirement ..... 101
Schedule of City Contributions:
Texarkana Firefighter's Relief and Retirement ..... 102
Schedule of Changes in the Total OPEB Liability and Related Ratios:
City Retiree Medical Plan ..... 103
Texas Water Utilities Retiree Medical Plan ..... 104

Combining and Individual Statements and Schedules:
Combining Balance Sheet – Nonmajor Governmental Funds ..... 109
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance – Nonmajor Governmental Funds ..... 114
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:
Housing and Community Development Fund ..... 119
HOME Fund ..... 120
Theatre Fund ..... 121
Hotel/Motel Tax Fund ..... 122
Housing Fund ..... 123
Economic Development Fund ..... 124
Law Enforcement Block Grant Fund ..... 125
Law Enforcement Programs Fund ..... 126
Donations Fund ..... 127
DEAGG Fund ..... 128
TIRZ #1 Fund ..... 129
Public Safety Radio Fund ..... 130
TIFMAS Grant Fund ..... 131
CDBG Revolving Loans Fund ..... 132
Department of Justice COVID-19 Grant Fund ..... 133
COC Homeless Assistance Grant Fund ..... 134
CDBG 108 Loan Fund ..... 135
EPA Revolving Loan Grant Fund ..... 136
NRDA Grant Fund ..... 137
Farmers Market Fund ..... 138
Trail Grant Fund ..... 139
Narcotics Division Operations Fund ..... 140
Court Security Fund ..... 141


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

# City of Texarkana, Texas
## Annual Comprehensive Financial Report
## Year Ended September 30, 2022

### Table of Contents


| | Page |
|---|---|
| Conservation Revolving Loan Fund | 142 |
| Court Technology Fund | 143 |
| Federal Asset Forfeiture Fund | 144 |
| Combining Statement of Net Position - Nonmajor Enterprise Funds | 146 |
| Combining Statement of Revenues, Expenses and Changes in Net Position – Nonmajor Enterprise Funds | 147 |
| Combining Statement of Cash Flows – Nonmajor Enterprise Funds | 148 |
| Combining Statement of Net Position - Internal Service Funds | 150 |
| Combining Statement of Revenues, Expenses and Changes in Net Position – Internal Service Funds | 151 |
| Combining Statement of Cash Flows – Internal Service Funds | 152 |
| Combining Statement of Fiduciary Net Position – Fiduciary Funds – Custodial Funds | 154 |
| Combining Statement of Changes in Fiduciary Net Position – Fiduciary Funds – Custodial Funds | 155 |
| Component Units – Health Center | |
| Balance Sheet | 156 |
| Reconciliation of the Balance Sheet of Discretely Presented Component Unit to the Statement of Net Position | 157 |
| Statement of Revenues Expenditures and Changes in Fund Balance | 158 |
| Reconciliation of the Statement of Revenues Expenditures and Changes in Fund Balances of the Discretely Presented Component Unit to the Statement of Activities | 159 |


### Statistical Section


| | Schedule | |
|---|---|---|
| Net Position by Component | 1 | 161 |
| Changes in Net Position | 2 | 163 |
| Program Revenues by Function/Program | 3 | 167 |
| Fund Balance, Governmental Funds | 4 | 169 |
| Changes in Fund Balance, Governmental Funds | 5 | 171 |
| Tax Revenue by Source, Governmental Funds | 6 | 173 |
| Assessed and Estimated Actual Value of Taxable Property | 7 | 174 |
| Direct and Overlapping Property Tax Rates | 8 | 176 |
| Principal Property Taxpayers | 9 | 178 |
| Property Tax Levies and Collections | 10 | 180 |
| Direct and Overlapping Sales Tax Rates | 11 | 181 |
| Water Sold by Type of Customer | 12 | 182 |
| Water and Sewer Rates | 13 | 184 |
| Principal Water and Sewer Revenue Payers | 14 | 185 |
| Ratios of Outstanding Debt by Type | 15 | 186 |
| Ratios of Net General Bonded Debt to Assessed Value and Net Bonded Debt Per Capita | 16 | 188 |
| Direct and Overlapping Governmental Activities Debt | 17 | 190 |


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

# City of Texarkana, Texas
## Annual Comprehensive Financial Report
## Year Ended September 30, 2022

### Table of Contents


| | | Page |
|---|---|---|
| Legal Debt Margin | 18 | 191 |
| Pledged Revenue Coverage | 19 | 193 |
| Demographic and Economic Statistics | 20 | 194 |
| Principal Employers, MSA-Texarkana, Texas and Texarkana, Arkansas | 21 | 195 |
| Full-time-Equivalent City Government Employees by Function/Program | 22 | 196 |
| Operating Indicators by Function/Program | 23 | 200 |
| Capital Assets Statistics by Function/Program | 24 | 202 |


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




# Introductory Section

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




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

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.

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

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.

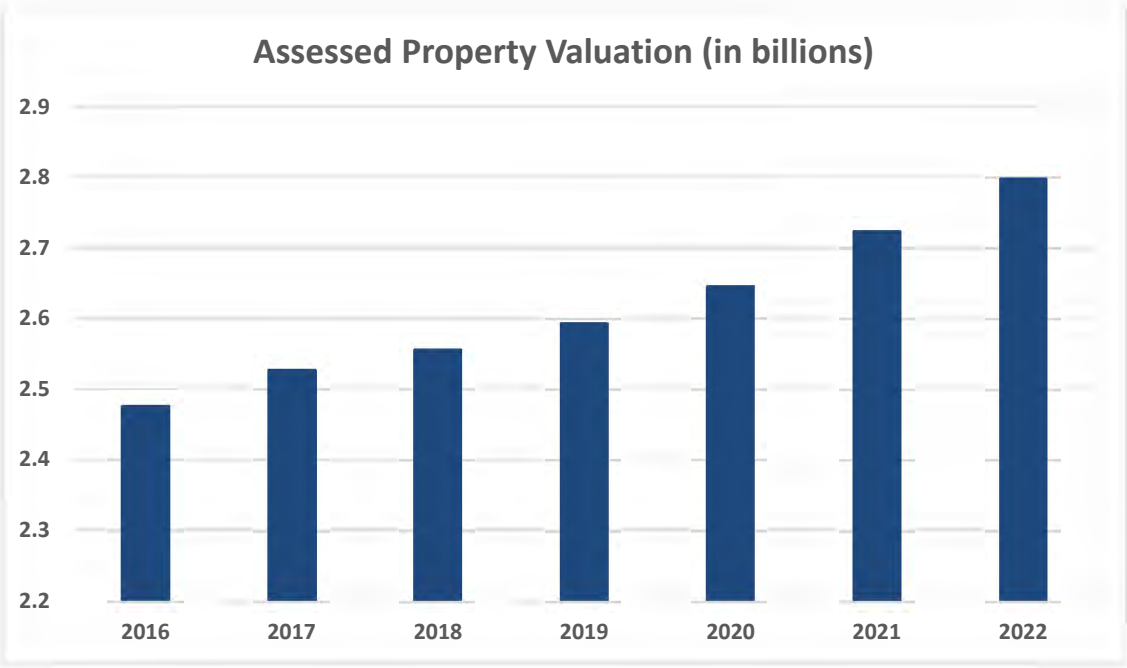
Communication: Annual Comprehensive Financial Report for 093022 (Annual Comprehensive Financial Report for fiscal year ending 9/30/22 -

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.

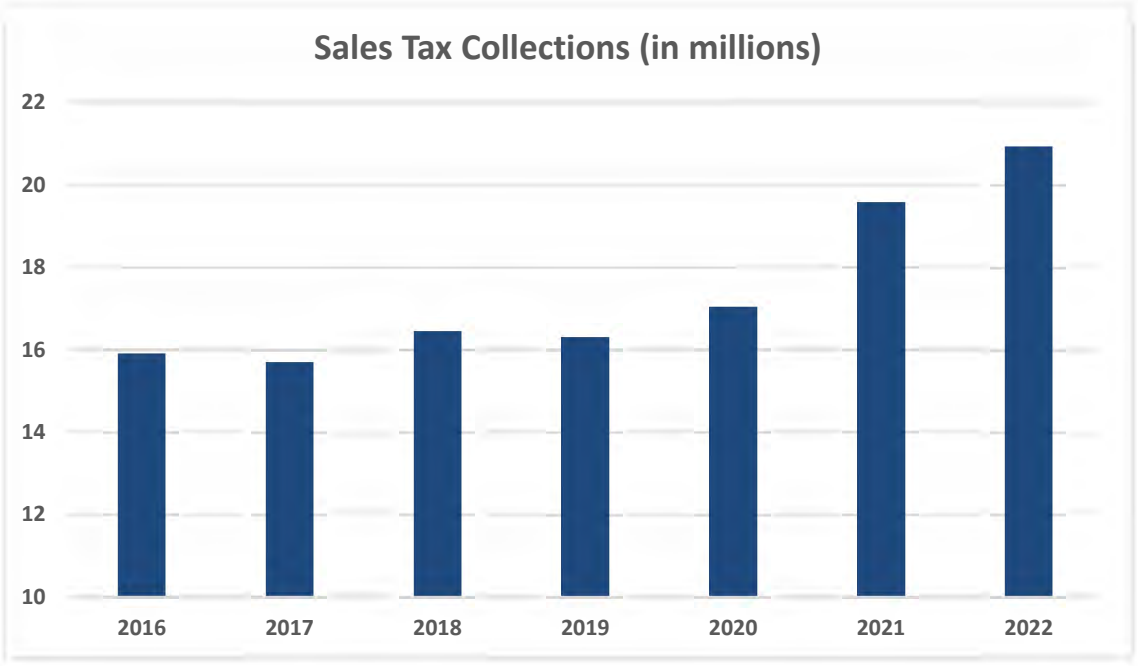
The City continues to see growth in residential and commercial construction. In fiscal year 2022, the City issued 152 permits for residential new construction, 216 permits for new non-residential or commercial construction, 239 permits for building remodels, and 1,159 permits for certificates of occupancy.

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:




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




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

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

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

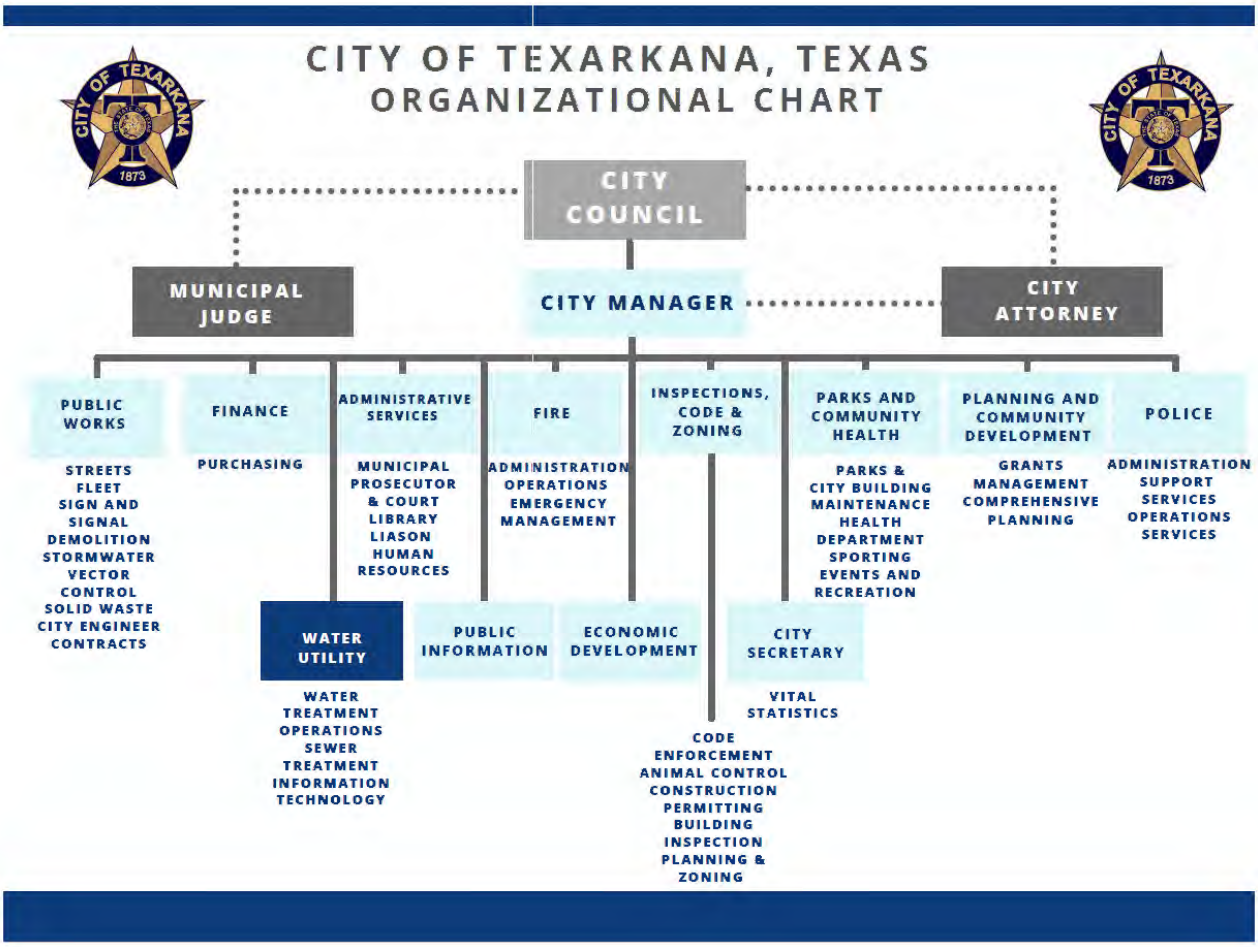
July 13, 2023

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

# City of Texarkana, Texas

## Organization Chart

## Year Ended September 30, 2022




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

# 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**

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**DAVID ORR**
**City Manager**

**KRISTIN PEEPLES, CPA**
**Chief Financial Officer**

**JENNIFER EVANS**
**City Secretary**

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

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.

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

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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.

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

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

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




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

## 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.

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

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.

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

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.

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

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.

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

## 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.

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

## 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.

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

## 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.

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

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.

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




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




# Basic Financial Statements

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

# 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 | $ - |

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

| | 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 |

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




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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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) |

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

# 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 | - |

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

| | 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 | |

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

# 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) |

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

| | 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 | |

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

# 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 |

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

# 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) |

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

# 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 |

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

# 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 |

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

# 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.

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

### *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.

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

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

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

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.

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

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

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

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.

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

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.

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

*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 |

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

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 |

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

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.

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

**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.

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

### *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.

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

### *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

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

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.

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

*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% |

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

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 | | | | |

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

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.

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

*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 |

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

## 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 |

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

# 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 |

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

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 |

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

## 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.

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

**Interfund transfers:**

| Transfer in: | Transfers Out: 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.

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

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.

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

## 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.

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

## 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 |

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

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 |

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

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 |

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

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.

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

### *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.

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

## 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.

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

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.

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

### *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.

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

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% |

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

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.

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

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.

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

**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 |

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

**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.

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

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 |

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

**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.

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

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.

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

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% |

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

*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% |

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

*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.

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

***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) |

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

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.

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

### *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.

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

*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 |



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

| 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.

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

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.

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

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<br>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 |



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

### *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:

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

| 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.

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

## 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.

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

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.

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

## 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.

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




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




# Required Supplementary Information

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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 |

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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% |

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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.

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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. |

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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.<br>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. |

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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.<br>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. |

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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.

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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
## Required Supplementary Information
## September 30, 2022

### 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.

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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.

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

## 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.

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

**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.

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

**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.

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

# City of Texarkana, Texas
## Required Supplementary Information
## September 30, 2022

### 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.

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

# 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 |

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

# 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)

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

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




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

# 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 |

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

# 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 |

(concluded)

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

# 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 |

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

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

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

# 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 |

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

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

# 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 | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | | |
| **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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | | |
| **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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 | | | |
|---|---|---|---|---|
| | Original | Final | Actual | Variance with 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 |

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

# 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) | $ - | $ - | $ - |

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

# 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 |

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

# 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 | | | Variance with |
|---|---|---|---|---|
| | Original | Final | Actual | Final Budget |
| **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) |

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

# 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 |

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

# 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 |

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

# 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) |

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

# 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 |

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

# 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) |

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

# 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 | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | | |
| **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) |

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

# 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 | $ - | $ - | $ - |

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

# 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) |

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

# 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) | $ - | $ - | $ - |

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

# 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) |

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

# 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 |

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

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

# 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.

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

# 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 |

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

# 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 |

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

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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




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

# 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.

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

(Continued)

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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 |

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

# 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% |

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




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

# 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% |

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

# 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

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

| 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 |

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

# 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.

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

# 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 |

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

# 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*

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

# 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% |



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

# 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.

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

# 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

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

# 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.

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

# 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 |

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

# 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

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

# 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.

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

# 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.

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

# 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 | - | - |

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

# 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.

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

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

# 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.

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




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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

| | 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 |

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 |
|---|---|---|---|---|
| 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.

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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 |
|---|---|---|---|---|
| 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 |

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# 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 |

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# 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

| Attendee Name | Title | Status | Arrived |
|---|---|---|---|
| Bob Bruggeman | Mayor | Present | |
| Jean H. Matlock | Ward 1 | Present | |
| Mary Hart | Ward 2 | Present | |
| Betty Williams | Ward 3 | Present | |
| Christie Page | Ward 4 | Absent | |
| Libby White | Ward 5 | Present | |
| Jay Davis | 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 |

Jennifer Evans
City Secretary

Bob Bruggeman
Mayor

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

| Attendee Name | Title | Status | Arrived |
|---|---|---|---|
| Bob Bruggeman | Mayor | Present | |
| Jean H. Matlock | Ward 1 | Absent | |
| Mary Hart | Ward 2 | Absent | |
| Betty Williams | Ward 3 | Present | |
| Christie Page | Ward 4 | Present | |
| Libby White | Ward 5 | Absent | |
| Jay Davis | 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 |

Jennifer Evans
City Secretary

Bob Bruggeman
Mayor

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)
e. 2023-097 RES Emer. Storm Drain Repair Walton Dr signed (PDF)

**Staff Coordination**

| | | | | |
|---|---|---|---|---|
| Public Works Department | Completed | Dusty Henslee 07/11/2023 1:44 PM | Department Head Review | |
| Finance Department 1:51 PM | Kristin Peeples | Review | Completed | 07/11/2023 |
| City Attorney 2:50 PM | Jeffery C. Lewis | Review | Completed | 07/11/2023 |
| City Manager 5:03 PM | David Orr | City Manager Review | Completed | 07/13/2023 |
| City Council 6:00 PM | Jennifer Evans | Meeting | Completed | 08/14/2023 |

**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

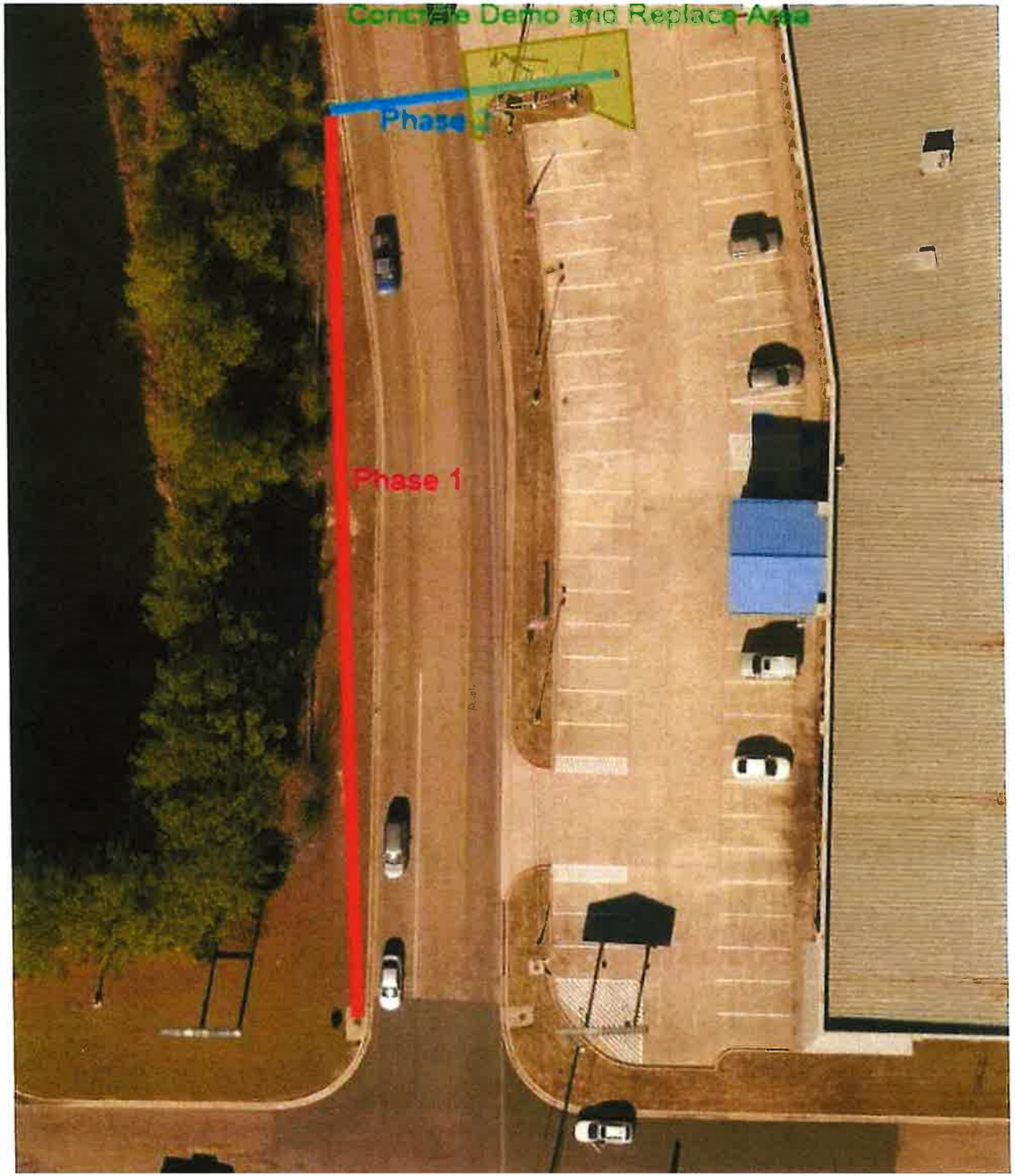
The City of Texarkana, Texas is requesting a purchasing exemption for the removal and replacement of storm drain pipe on Walton Drive. It was discovered that approximately 260 ft of 54" corrugated metal pipe running north of Frumkin Lane and 80 ft of 54" corrugated metal pipe running east across the 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<br>☑ Provide a Safe Community<br>☑ Deliver Quality Services<br>☑ Foster a Healthy Community |
| Run the Operations | ☑ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☐ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☐ Develop a Skilled & Diverse Workforce<br>☐ 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)

# 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

6:20 p.m.

Attachment: 2023-097 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

# 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 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

Attachment: 2023-097 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

_____ 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 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

_____ 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

Purchasing Approval: Amanda Freeland Delila Bell

| | |
|---|---|
| Finance | $3,000.00 - $49,999.99 |
| Public Works | $50,000.00 and above |

Date: 04-11-2023

2023-097 EXH 'A'

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.

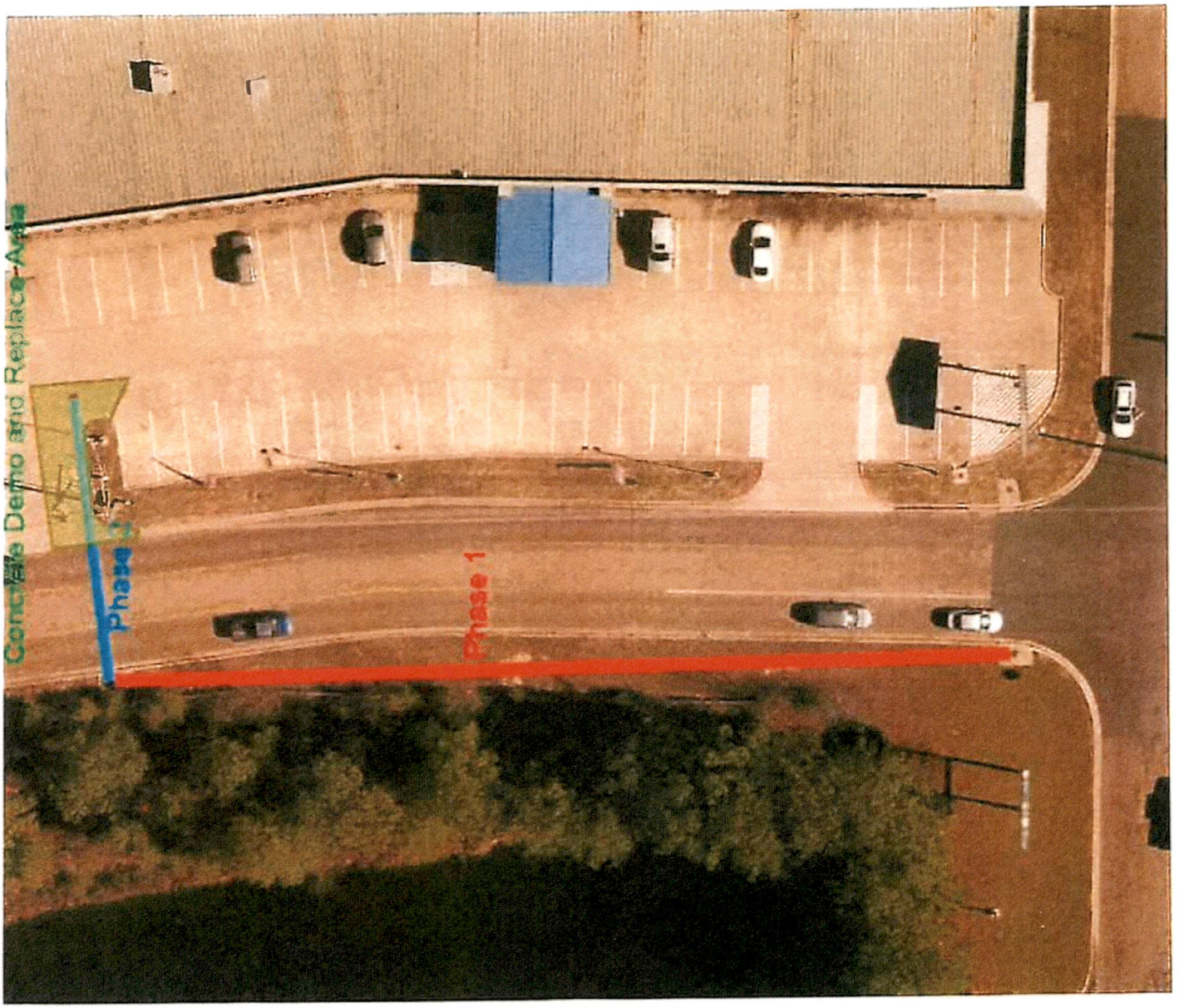
Sincerely,

Jonathan Wade, PE, CFM
City Engineer
Office: (903) 798-3251
Cell: (903) 908-2725
Jonathan.wade@txkusa.org



Attachment: 2023-097 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

2023-097 EXH 'A'




Attachment: 2023-097 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

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 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

**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 RES Emer. Storm Drain Repair Walton Dr signed (4051 : 2023-097 RES emergency drainage repair for storm drain on

**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)

d. 2023-105 RES Dell Computer Replacements signed (PDF)

## 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 | Jennifer Evans | Meeting | Completed | 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 Latitude 5430 Rugged** $2,387.88 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<br>☐ Provide a Safe Community<br>☑ Deliver Quality Services<br>☐ Foster a Healthy Community |
| Run the Operations | ☐ Enhance Community Preparedness & Responsiveness<br>☐ Maximize Partnership Opportunities<br>☐ Provide Courteous & Responsive Customer Service<br>☐ Model a Positive City Image<br>☐ Deliver Efficient Services<br>☐ Cultivate Community Involvement & Access |
| Manage the Resources | ☐ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☐ Invest in Infrastructure & Transportation |
| Develop Personnel | ☐ Develop a Skilled & Diverse Workforce<br>☐ 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)

# 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

6:20p.m.

Attachment: 2023-105 RES Dell Computer Replacements signed (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and

2023-105 ATTH 01

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 |
| Contract Code | C000000006841 | | TEXARKANA, TX 75504 |
| 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 | Subtotal |
|---|---|---|---|
| Dell Dock- WD19S 90w Power Delivery - 130w AC | $184.00 | 2 | $368.00 |
| Dell Latitude 5540 | $1,778.34 | 2 | $3,556.68 |
| Dell Premier Briefcase 15 (PE1520C) | $64.29 | 2 | $128.58 |
| Precision 3660 Tower | $1,723.58 | 5 | $8,617.90 |
| OptiPlex Small Form Factor (7010) | $979.68 | 34 | $33,309.12 |
| Dell Latitude 5430 Rugged | $2,387.88 | 8 | $19,103.04 |

| | |
|---|---|
| Subtotal: | $65,083.32 |
| Shipping: | $0.00 |
| Non-Taxable Amount: | $65,083.32 |
| Taxable Amount: | $0.00 |
| Estimated Tax: | $0.00 |
| Total: | $65,083.32 |

Attachment: 2023-105 RES Dell Computer Replacements signed (4059 : 2023-105 RES Authorizing Purchase of Computer Hardare and



Dell Marketing LP. U.S. only. Dell Marketing LP. is located at One Dell Way, Mail Stop 8129, Round Rock

| | | Quantity | Subtotal |
|---|---|---|---|
| **Dell Dock- WD19S 90w Power Delivery - 130w AC** | $184.00 | 2 | $368.00 |

Estimated delivery if purchased today:
Aug. 04, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

| Description | SKU | Unit Price | Quantity | Subtotal |
|---|---|---|---|---|
| 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 | Subtotal |
|---|---|---|---|
| **Dell Latitude 5540** | $1,778.34 | 2 | $3,556.68 |

Estimated delivery if purchased today:
Aug. 14, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

| Description | SKU | Unit Price | Quantity | Subtotal |
|---|---|---|---|---|
| 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 | - |

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| | | | | |
|---|---|---|---|---|
| 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 | Subtotal |
|---|---|---|---|
| **Dell Premier Briefcase 15 (PE1520C)** | **$64.29** | **2** | **$128.58** |

Estimated delivery if purchased today:
Aug. 04, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

| Description | SKU | Unit Price | Quantity | Subtotal |
|---|---|---|---|---|
| Dell EcoLoop Premier Briefcase 15 - PE1520C | 460-BCQL | - | 2 | - |

| | | Quantity | Subtotal |
|---|---|---|---|
| **Precision 3660 Tower** | **$1,723.58** | **5** | **$8,617.90** |

Estimated delivery if purchased today:
Aug. 14, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

| Description | SKU | Unit Price | Quantity | Subtotal |
|---|---|---|---|---|
| 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 | - |

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| | | | | |
|---|---|---|---|---|
| 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 | Subtotal |
|---|---|---|---|---|
| **OptiPlex Small Form Factor (7010)** | | **$979.68** | **34** | **$33,309.12** |

Estimated delivery if purchased today:
Aug. 16, 2023
Contract # C000000006841
Customer Agreement # TX DIR-TSO-3763

| Description | SKU | Unit Price | Quantity | Subtotal |
|---|---|---|---|---|
| 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 | - |

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| | | | 2023-105 ATTH 01 | |
|---|---|---|---|---|
| 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 | Subtotal |

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**Dell Latitude 5430 Rugged** $2,387.88 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 | Subtotal |
|---|---|---|---|---|
| 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 | - |

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| | | | | |
|---|---|---|---|---|
| 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: | $65,083.32 |
| Shipping: | $0.00 |
| Estimated Tax: | $0.00 |
| Total: | $65,083.32 |

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# 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 tax 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 submitted 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 and 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 end-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 into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to 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. Government; 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.

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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)
e. 2023-106 RES MWWTP Cleaning Sludge Ponds signed (PDF)

## 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 | Jennifer Evans | Meeting | Completed | 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<br>Lebo, Kansas | No Bid |
| 2. | J & B Tanker<br>Plainview, Arkansas | $ 224,400.00 |
| 3. | Denali Water Solutions<br>Russellville, Arkansas | $ 346,751.81 |
| 4. | HydroAg Environmental<br>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<br>☐ Provide a Safe Community<br>☑ Deliver Quality Services<br>☐ Foster a Healthy Community |
| Run the Operations | ☐ Enhance Community Preparedness & Responsiveness<br>☐ Maximize Partnership Opportunities<br>☐ Provide Courteous & Responsive Customer Service<br>☐ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☐ Cultivate Community Involvement & Access |
| Manage the Resources | ☐ Maintain Fiscal Strength<br>☐ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☐ Develop a Skilled & Diverse Workforce<br>☐ 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)

# 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

6:20 p.m.

Attachment: 2023-106 RES MWWTP Cleaning Sludge Ponds signed (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<br>Lebo, Kansas | No Bid |
| 2. | J & B Tanker<br>Plainview, Arkansas | $ 224,400.00 |
| 3. | Denali Water Solutions<br>Russellville, Arkansas | $ 346,751.81 |
| 4. | HydroAg Environmental<br>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 RES MWWTP Cleaning Sludge Ponds signed (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 RES MWWTP Cleaning Sludge Ponds signed (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)
e. 2023-108 RES Light Sculptor FitzGibbons signed (PDF)

## Staff Coordination

| | | | | |
|---|---|---|---|---|
| Parks, Recreation & Health | Robby Robertson | Department Head Review | Completed | 08/10/2023 2:54 PM |
| Finance Department | Kristin Peeples | Finance Review | Completed | 08/10/2023 3:18 PM |
| Public Works Department | Dusty Henslee | Review | Completed | 08/10/2023 3:18 PM |
| City Manager | Vicky Coopwood | City Manager Review | Skipped | 08/11/2023 3:32 PM |
| City Council | Jennifer Evans | Meeting | Completed | 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<br>☐ Provide a Safe Community<br>☑ Deliver Quality Services<br>☐ Foster a Healthy Community |
| Run the Operations | ☐ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☐ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☐ Deliver Efficient Services<br>☑ Cultivate Community Involvement & Access |
| Manage the Resources | ☐ Maintain Fiscal Strength<br>☐ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☐ Develop a Skilled & Diverse Workforce<br>☐ 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

# 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.

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**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

6:20 p.m.

Attachment: 2023-108 RES Light Sculptor FitzGibbons signed (4062 : 2023-108 RES Authorize the City Manager to Approve Payment for Light

**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)
g. 2023-110 RES Williams property West 7th signed (PDF)

**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 | Jennifer Evans | Meeting | Completed | 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.

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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# 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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property



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

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

**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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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** | | | |

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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<br>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.<br><br>FEMA Map Number: 48037C0370E<br>FEMA Map Date: Revised December 21, 2017<br>FEMA Zone Classification: "X" |
| **Easements/ Encroachments:** | Assumed typical roadway and utility easements. |
| **Site Comments:** | Site has good frontage and access. |

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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<br>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.<br><br>FEMA Map Number: 48037C0370E<br>FEMA Map Date: Revised December 21, 2017<br>FEMA Zone Classification: "X" |
| **Easements/ Encroachments:** | Assumed typical roadway and utility easements. |
| **Site Comments:** | Site has average frontage and access. Very limited market demand. |

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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<br>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.<br><br>FEMA Map Number: 48037C0370E<br>FEMA Map Date: Revised December 21, 2017<br>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. |

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

**BOWIE CAD PLAT - Tracts 1 and 2**




Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

**FEMA FLOOD MAP - Tracts 1 and 2**




Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

**BOWIE CAD PLAT – Tract 3**




Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

**FEMA FLOOD MAP – Tract 3**




Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

**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.

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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**

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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** |

Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property

## 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<br>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







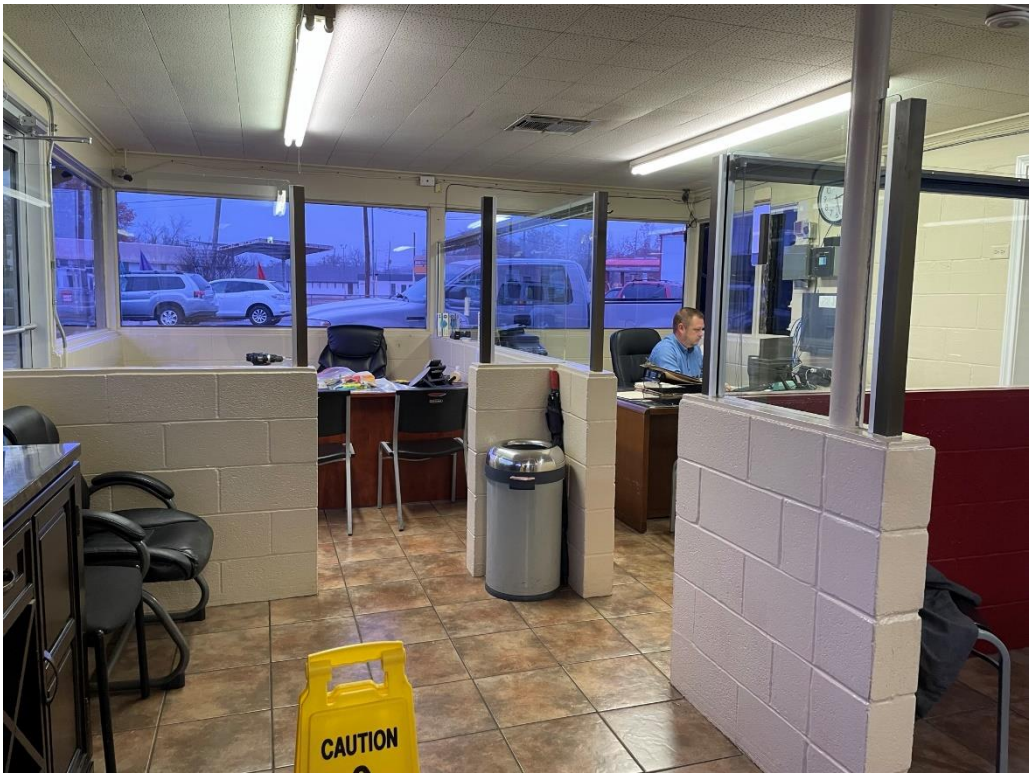
Attachment: 2023-110 ATTH 02 Appraisal report (Cal Williams Car Lot Etc) (4067 : 2023-110 RES Authorize City Manager to purchase property







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

## 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

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TWU Geograp

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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<br>LITTLE ROCK, AR 72223 |
| **Situs Address** | 905 W 7TH<br>TEXARKANA |
| **Legal Description** | CITY/TRIGGS ADDN<br>FRONT PT BLK 67 SANDS MOTEL<br>2020-13274 12/07/20<br>BLK/TRACT PT 67<br>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:<br>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:<br>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:<br>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:<br>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:<br>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:<br>Website: | | | | |

| 2023 | TEXARKANA CITY T2 | $25,000 | $25,000 | | $25,000 |
|---|---|---|---|---|---|

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: |
| Email:<br>Website: | | | | |

| 2023 | TEXARKANA ISD | $25,000 | $25,000 | | $25,000 |
|---|---|---|---|---|---|

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: |
| Email:<br>Website: | | | | |

| 2023 | TEXARKANA COLLEGE | $25,000 | $25,000 | | $25,000 |
|---|---|---|---|---|---|

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: |
| Email:<br>Website: | | | | |

| 2023 | BOWIE APPRAISAL DIS | $25,000 | $25,000 | | $25,000 |
|---|---|---|---|---|---|

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: |
| Email:<br>Website: | | | | |

| 2022 | BOWIE COUNTY T2 | $25,000 | $25,000 | | $25,000 |
|---|---|---|---|---|---|

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: 0.353317<br>Tax: $88.33 | Rate: | | Rate: 0.424875<br>Tax: $106.22 | Rate: 0.424875<br>Tax: $106.22 |
| Email:<br>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<br>Tax: $146.27 | Rate: | | Rate: 0.650108<br>Tax: $162.53 | Rate: 0.650000<br>Tax: $162.50 |
| Email:<br>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<br>Tax: $272.61 | Rate: | | Rate: 1.197900<br>Tax: $299.48 | Rate: 1.197900<br>Tax: $299.48 |
| Email:<br>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<br>Tax: $26.29 | Rate: | | Rate: 0.114295<br>Tax: $28.57 | Rate: 0.114295<br>Tax: $28.57 |
| Email:<br>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:<br>Website: | | | | |

| | | | | |
|---|---|---|---|---|
| 2021 | BOWIE COUNTY T2 | $25,000 | $25,000 | $25,000 |

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: 0.413708<br>Tax: $103.43 | Rate: 0.424322<br>Tax: $106.08 | $2.65 | Rate: 0.464022<br>Tax: $116.01 | Rate: 0.424322<br>Tax: $106.08 |
| Email:<br>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<br>Tax: $171.33 | Rate: 0.700000<br>Tax: $175.00 | $3.68 | Rate: 0.726000<br>Tax: $181.50 | Rate: 0.700000<br>Tax: $175.00 |
| Email:<br>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<br>Tax: $323.20 | Rate: 1.309700<br>Tax: $327.43 | $4.23 | Rate: 1.309700<br>Tax: $327.43 | Rate: 1.309700<br>Tax: $327.43 |
| Email:<br>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<br>Tax: $30.03 | Rate: 0.123081<br>Tax: $30.77 | $0.74 | Rate: 0.130307<br>Tax: $32.58 | Rate: 0.123081<br>Tax: $30.77 |
| Email:<br>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<br>Tax: $103.43 | Rate: 0.424322<br>Tax: $106.08 | $2.65 | Rate: 0.464022<br>Tax: $116.01 | Rate: 0.424322<br>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<br>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<br>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<br>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<br>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<br>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<br>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<br>Tax: $215.04 |
| Email:<br>Website: | | | | |

| | | | | |
|---|---|---|---|---|
| 2019 | TEXARKANA COLLEGE | $16,250 | $16,250 | $16,250 |

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: 0.123081<br>Tax: $20.00 |
| Email:<br>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<br>Tax: $0.00 |
| Email:<br>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<br>Tax: $68.95 |
| Email:<br>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<br>Tax: $113.75 |
| Email:<br>Website: | | | | |

| | | | | |
|---|---|---|---|---|
| 2018 | TEXARKANA ISD | $16,250 | $16,250 | $16,250 |

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: 1.425000<br>Tax: $231.56 |
| Email:<br>Website: | | | | |

| | | | | |
|---|---|---|---|---|
| 2018 | TEXARKANA COLLEGE | $16,250 | $16,250 | $16,250 |

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: 0.118115<br>Tax: $19.19 |
| Email:<br>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<br>Tax: $0.00 |
| Email:<br>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<br>Tax: $68.95 |
| Email:<br>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<br>Tax: $113.75 |
| Email:<br>Website: | | | | |

| | | | | |
|---|---|---|---|---|
| 2017 | TEXARKANA ISD | $16,250 | $16,250 | $16,250 |

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: 1.425000<br>Tax: $231.56 |
| Email:<br>Website: | | | | |

| | | | | |
|---|---|---|---|---|
| 2017 | TEXARKANA COLLEGE | $16,250 | $16,250 | $16,250 |

| No New Revenue | Proposed | Difference | Voter Approval | Adopted |
|---|---|---|---|---|
| Rate: | Rate: | | Rate: | Rate: 0.118115<br>Tax: $19.19 |
| Email:<br>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<br>Tax: $0.00 |
| Email:<br>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

# 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

6:20p.m.

Attachment: 2023-110 RES Williams property West 7th signed (4067 : 2023-110 RES Authorize City Manager to purchase property owned by

**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)
e. 2023-101 RES Apprv. FY 24 Tax Rate Proposal signed (PDF)

**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 | Jennifer Evans | Meeting | Completed | 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.<br>**A. Absolute exemptions.** Use 2022 market value: $ 401,334<br>**B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,083,303<br>**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.<br>**A. 2022 market value:** $ 3,801,079<br>**B. 2023 productivity or special appraised value:** - $ 0<br>**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]<br>**A. Certified values:** $ 3,462,808,200<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $<br>**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<br>**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<br>**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]<br>**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<br>**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<br>**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.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br>**- or -**<br>**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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br>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:<br>**(1)** are paid by property taxes,<br>**(2)** are secured by property taxes,<br>**(3)** are scheduled for payment over a period longer than one year, and<br>**(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]<br>Enter debt amount ..... $ 7,467,896<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0<br>**D.** Subtract **amount paid** from other resources ..... – $ 1,277,130<br>**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.**<br>**A.** Enter the 2023 anticipated collection rate certified by the collector. [30] ..... 100.00 %<br>**B.** Enter the 2022 actual collection rate. ..... 100.00 %<br>**C.** Enter the 2021 actual collection rate. ..... 100.00 %<br>**D.** Enter the 2020 actual collection rate. ..... 100.00 %<br>**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.<br>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]<br>**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]<br>**- or -**<br>**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.**<br>**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.<br><br>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.<br>**- or -**<br>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.<br>**- or -**<br>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: 2023-101 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4055 : 2023-101 RES Approving Tax Rate Proposal

| 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
Taxing Unit Representative

07/27/2023
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<br>☑ Provide a Safe Community<br>☑ Deliver Quality Services<br>☑ Foster a Healthy Community |
| Run the Operations | ☑ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☑ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☑ Develop a Skilled & Diverse Workforce<br>☑ 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)

# 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 Apprv. FY 24 Tax Rate Proposal signed (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

6:25p.m.

Attachment: 2023-101 RES Apprv. FY 24 Tax Rate Proposal signed (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)
f. 2023-107 RES Fire Station Repairs signed (PDF)

**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 | Jennifer Evans | Meeting | Completed | 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<br>☑ Provide a Safe Community<br>☑ Deliver Quality Services<br>☑ Foster a Healthy Community |
| Run the Operations | ☐ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☐ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☐ Develop a Skilled & Diverse Workforce<br>☐ 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)

# 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

6:38 p.m.

Attachment: 2023-107 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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.



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**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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (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 RES Fire Station Repairs signed (4061 : 2023-107 RES Fire Station Building Repairs)

City of Texarkana, Texas

Version: A

# Briefing Sheet

**Update Date:** 8/22/2023 4:26 PM

**Lead Department:** Finance Department **Action Officer:** Kristin Peeples,

**Subject:** Resolution No. 2023-099 approving the fiscal year 2024 Master Fee List.

**Briefing:** 8/28/2023 **Public Hearing:** 8/28/2023 **Council Vote:** 9/11/2023

**Item Schedule**

**Updates/History of Briefing:**

The agenda item has been updated to include the addition of a deposit fee for opening a water account with TWU. The current deposit required is $65.00 per account. The proposal is to increase the deposit required to $100 per account in FY 2024. This change is based on amounts charged by other comparable cities.

**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 |

# City of Texarkana, Texas

| | | | |
|---|---|---|---|
| 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 |
| 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 |

# City of Texarkana, Texas

| | | | |
|---|---|---|---|
| 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% | |

| | | | |
|---|---|---|---|
| Deposit to open water account | $65.00 | $100.00 | Per account |

**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 | Jennifer Evans | Meeting | Completed | 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<br>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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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;<br><br>2. Additions including but not limited to: bedrooms, bathrooms, screened porch, sunrooms and etc..;<br><br>3. Attached Accessory Structure including but not limited to: deck, garage, open porch and etc....<br><br>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 |

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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 |
|---|---|---|---|---|---|---|---|---|
| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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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| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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

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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 |
|---|---|---|---|---|---|---|---|---|
| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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

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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.

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|---|---|---|---|---|---|---|---|---|
| 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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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 |
|---|---|---|---|---|---|---|---|---|
| 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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 356 | Solid Waste Pickup<br>35-Yard Roll-Off (Compactor) | $450.36 | $502.69 | Per Haul | 2024 Rates<br>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<br>40-Yard Roll-Off (Compactor) | $450.36 | $502.69 | Per Haul | 2024 Rates<br>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<br>42-Yard Roll-Off (Compactor) | $450.36 | $502.69 | Per Haul | 2024 Rates<br>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 |

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 |
|---|---|---|---|---|---|---|---|---|
| 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

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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 |
|---|---|---|---|---|---|---|---|---|
| 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<br>☐ Provide a Safe Community<br>☑ Deliver Quality Services<br>☐ Foster a Healthy Community |
| Run the Operations | ☐ Enhance Community Preparedness & Responsiveness<br>☐ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☐ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☐ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☐ Invest in Infrastructure & Transportation |
| Develop Personnel | ☐ Develop a Skilled & Diverse Workforce<br>☐ 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:** 9/11/2023 **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 | Jennifer Evans | Meeting | Completed | 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<br>☑ Provide a Safe Community<br>☑ Deliver Quality Services<br>☑ Foster a Healthy Community |
| Run the Operations | ☑ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☑ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☑ Develop a Skilled & Diverse Workforce<br>☑ 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

# Briefing Sheet

Version:
**Update Date:** 8/23/2023 3:49 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:** 8/28/2023 **Public Hearing:** 8/28/2023 **Council Vote:** 9/11/2023

**Item Schedule**

**Updates/History of Briefing:**

Below is a recap of changes made since the 8/14/23 council meeting:

- **Changes in General Fund Expenditures**
  - Reduction of $23,947 due to changes in personnel expenditures

- **Changes in Water Fund Revenue**
  - Reduction of $1,114,897
    - Reduction of $431,515 in Technology Fund to reflect only Texas revenue
    - Reduction of $578,419 in Wright Patman COE Fund to reflect a reduced transfer from Texas Revenue Fund
    - Reduction of $145,000 in Texas Revenue Fund to reflect a change in accounting for the reimbursement of CRC IT personnel expenditures
    - Increase of $23,424 in Texas Revenue Fund for additional interest income
    - Increase of $13,646 in Compost Fund to reflect an increased transfer from Texas Revenue Fund
    - Increase of $2,697 in South Regional WWTP Fund to reflect an increased transfer from Texas Revenue Fund

- **Changes in Water Fund Expenditures**
  - Reduction of $1,975,015
    - Increase of $60,000 in Wright Patman COE Fund for professional services
    - Reduction of $595,270 in Technology Fund to reflect only Texas expenditures
    - Reduction of $675,000 in projected debt service expenditures to reflect an interest only payment in the first year of the proposed 2023 Water & Sewer Revenue Bond
    - Reduction of $578,419 in the Texas Revenue Fund to reflect a reduced transfer to the Wright Patman COE Fund

- Reduction of approximately $50,000 in personnel expenditures for Department 530
- Reduction of $136,326 in other operating expenditures

**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 08.28.23 (PDF)
c. 2023-102 ATTH 02 Notice of Public Hearing on Proposed Budget FY 2024 (DOCX)
d. 2023-102 Goals & Perspectives (DOCX)

**Staff Coordination**

| | | | | |
|---|---|---|---|---|
| Finance Department | Kristin Peeples | Department Head Review | Completed | 08/10/2023 12:26 PM |
| 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 | Jennifer Evans | Meeting | Completed | 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 | 42,111,071 | - |
| 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 | 30,707,193 | 30,323,317 | - |
| 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 | 587,400 | 870,698 | 283,298 |

Attachment: 2023-102 ORD Adopting FY 24 Budget (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| | | | | |
|---|---|---|---|---|
| **TWU** | **South Regional WWTP Depreciation Fund** | 306,642 | 361,912 | 55,270 |
| **TWU** | **Compost Fund** | 125,076 | 150,104 | 25,028 |
| **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** | 1,486,457 | 60,000 | - |
| **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** | **130,936,785** | **145,075,581** | **4,804,130** |

**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)

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# 2023-2024 ANNUAL BUDGET

For the fiscal year beginning October 1, 2023




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (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 08.28.23 (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 |

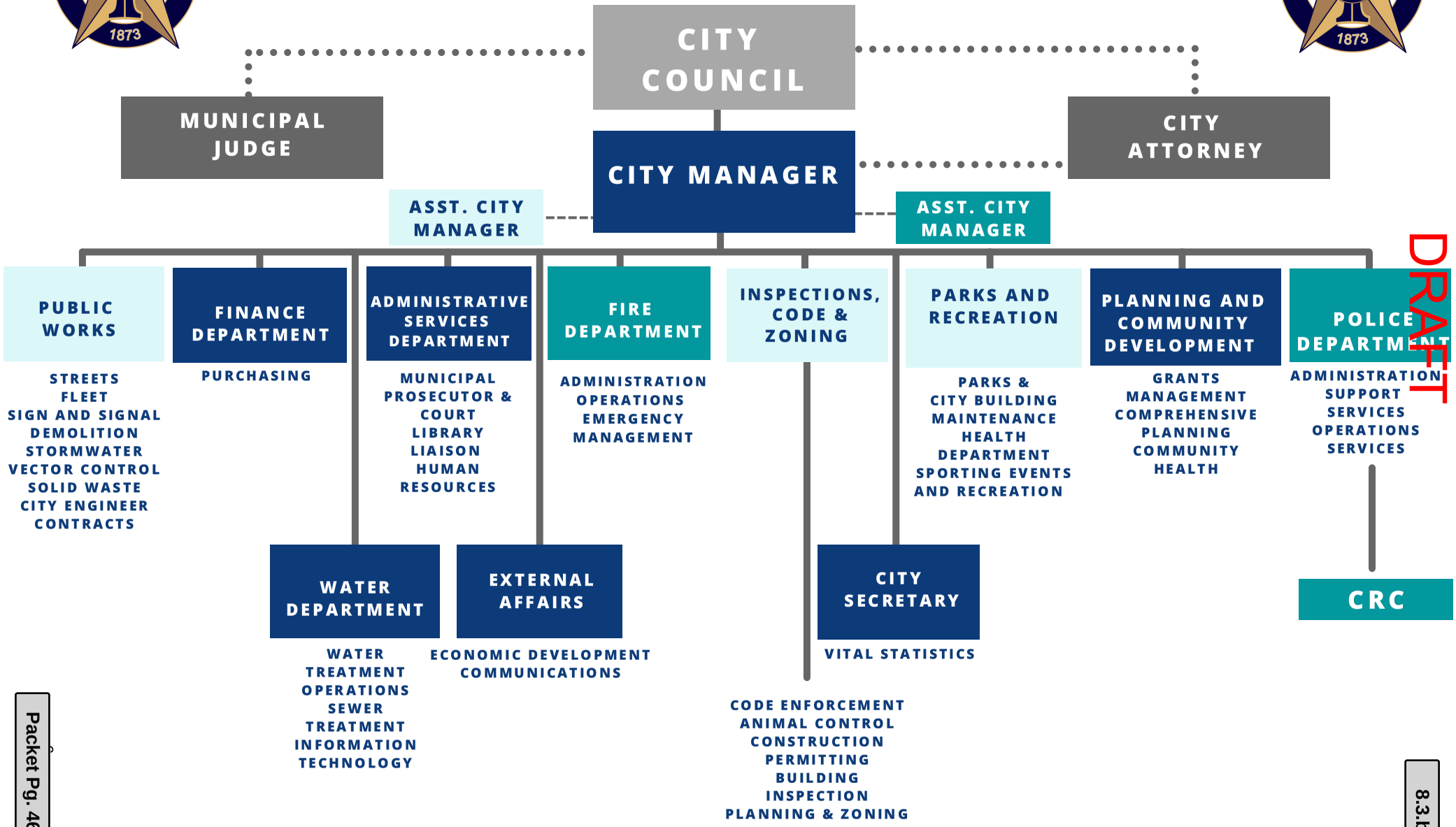
Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# CITY OF TEXARKANA, TEXAS ADMINISTRATION

David Orr, Ph.D., CPM.....City Manager
Chris Black.....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, M.P.S, CPM, CPC.....External Affairs Officer

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# CITY OF TEXARKANA, TEXAS
## ORGANIZATIONAL CHART




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# 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 08.28.23 (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.

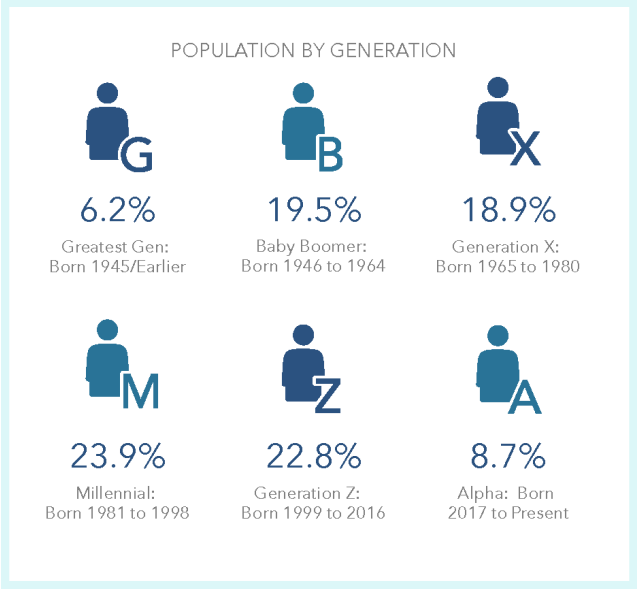
Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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

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# 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.




35,895
Population

2.4
Average Household Size

2,790
Total Businesses



$49,620
Median Household Income



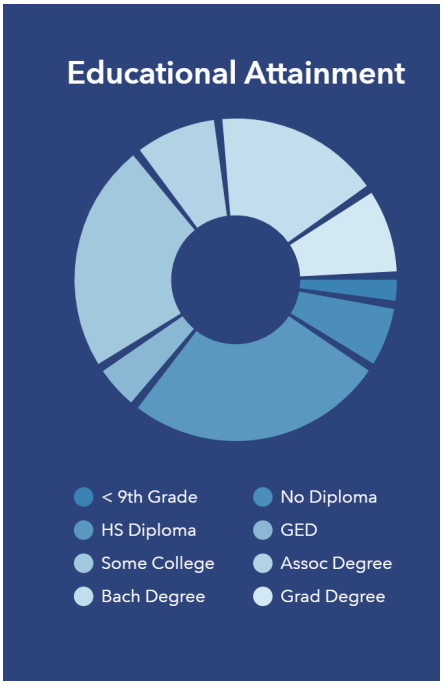
$31,036
Per Capita Income

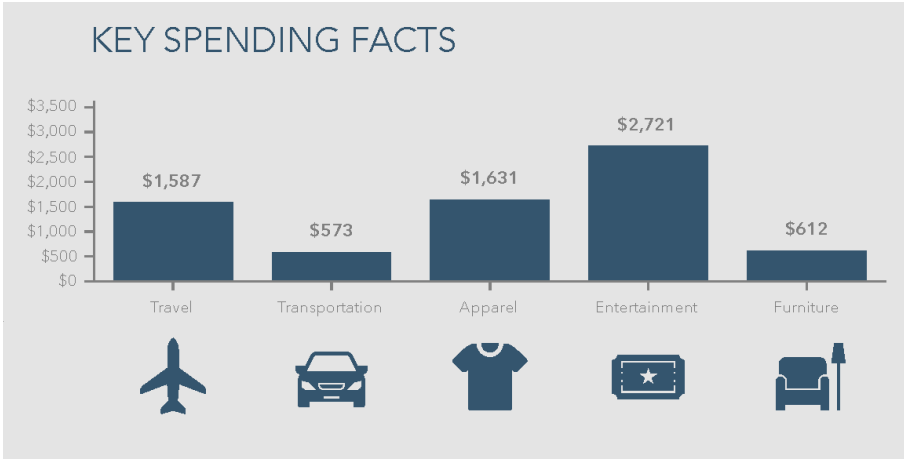


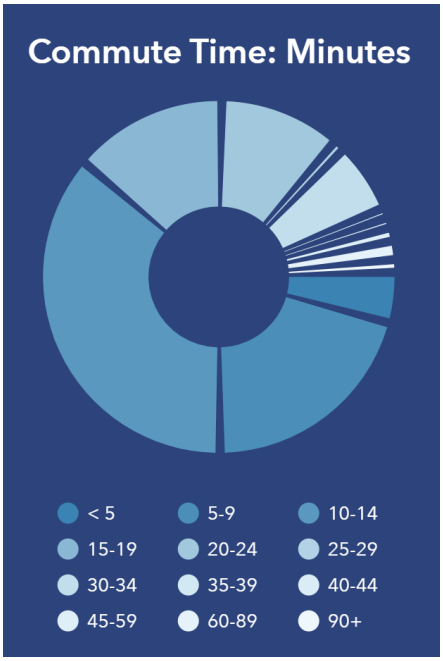
$52,173
Median Net Worth



35,239
Total Employees




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (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<br>First briefing on proposed tax rate<br>First briefing on ratifying a budget that raises more tax revenue than last year<br>Record vote to publish notice of tax rate increase<br>*(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<br>*(Law requires action to be taken after the public hearing.*<br>*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<br>Public hearing on ratifying a budget that raises more tax revenue than last year<br>Record vote for adoption of budget<br>Record vote for adoption of tax rate<br>Record vote to ratify budget that raises more tax revenue than last year |
| Sun | October 1 | | Fiscal year begins<br>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 08.28.23 (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 08.28.23 (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 08.28.23 (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 | | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

| 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 08.28.23 (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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 08.28.23 (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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# SUMMARY PAGES

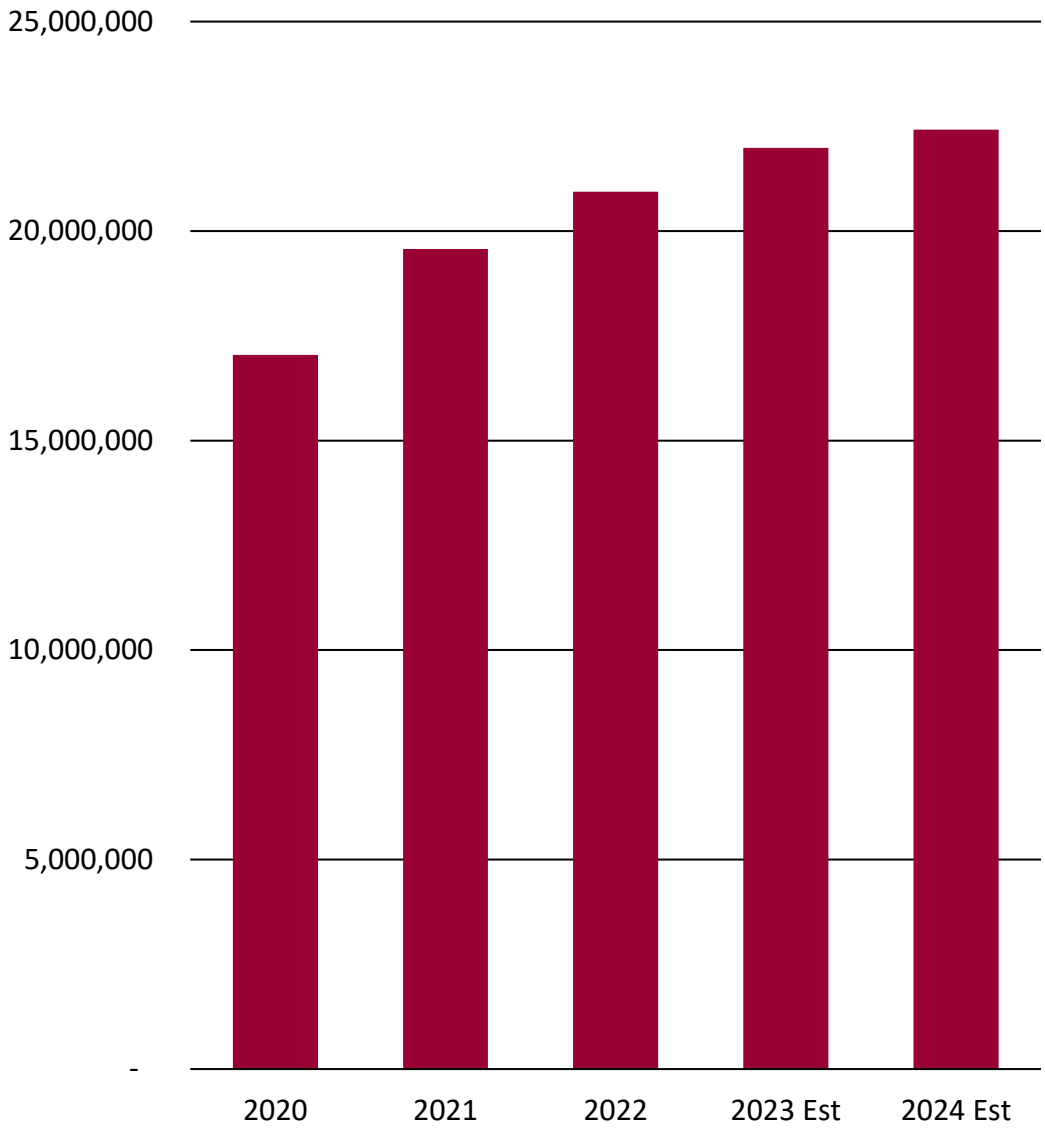
Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## All Funds Budget Summary

| | Actual 21-22 | Adopted 22-23 | Revised 22-23 | Proposed 23-24 |
|---|---|---|---|---|
| **Fund Balance** | **62,333,048** | **64,871,804** | **71,879,701** | **73,005,888** |
| | | | | |
| **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 | 31,232,327 | 37,077,286 | 38,989,182 | 42,340,654 |
| **Total Revenue** | **113,184,739** | **113,545,471** | **143,517,361** | **130,936,785** |
| | | | | |
| **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 | 8,485,296 |
| 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 | 1,473,538 |
| 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 | 28,750,781 | 38,956,628 | 38,972,494 | 41,286,049 |
| **Total Expenditures** | **103,638,086** | **129,584,006** | **142,391,174** | **145,075,581** |
| | | | | |
| **Fund Balance** | **71,879,701** | **48,833,269** | **73,005,888** | **58,867,092** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

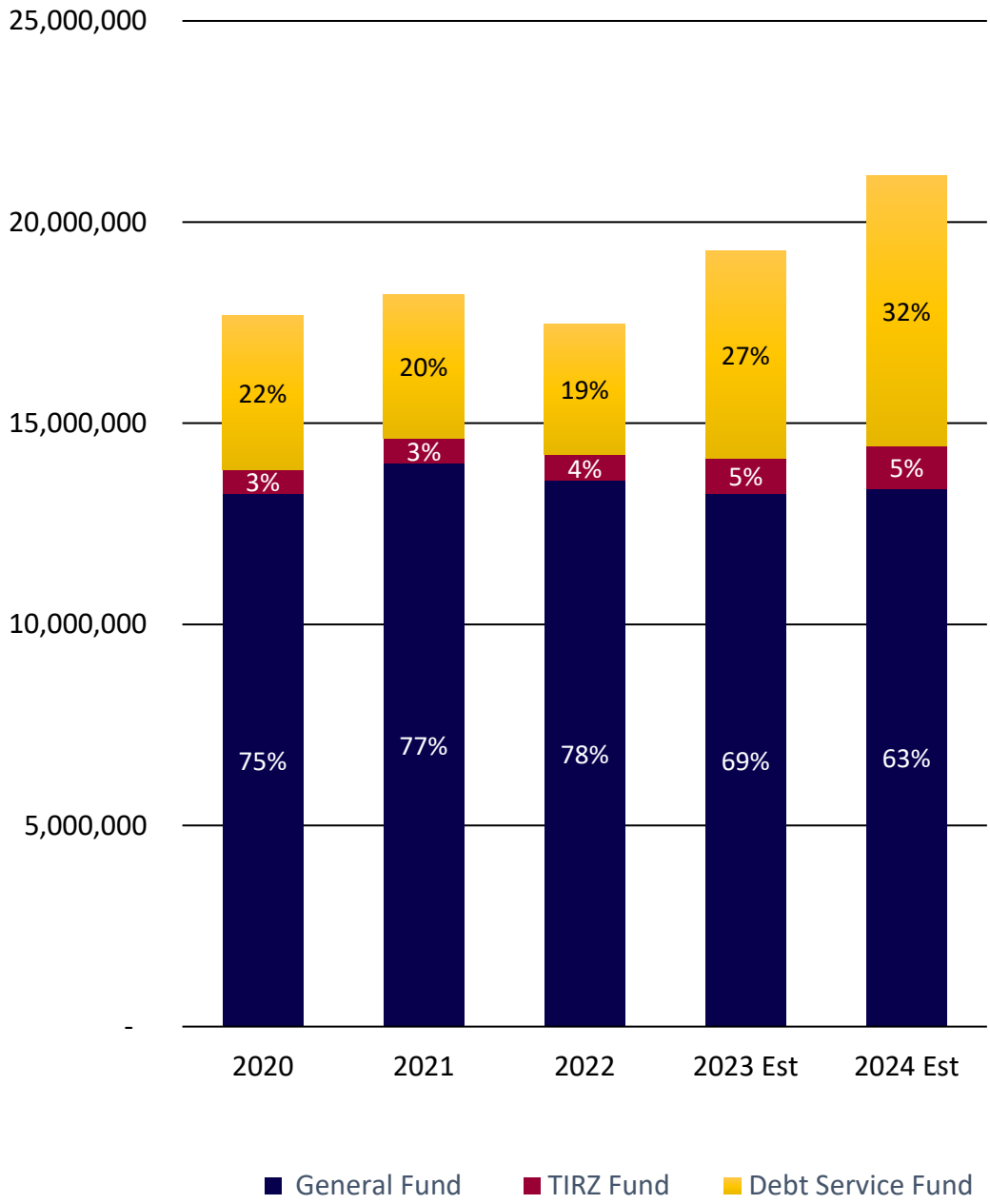
# Annual Sales Tax Collections




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Annual Property Tax Collections

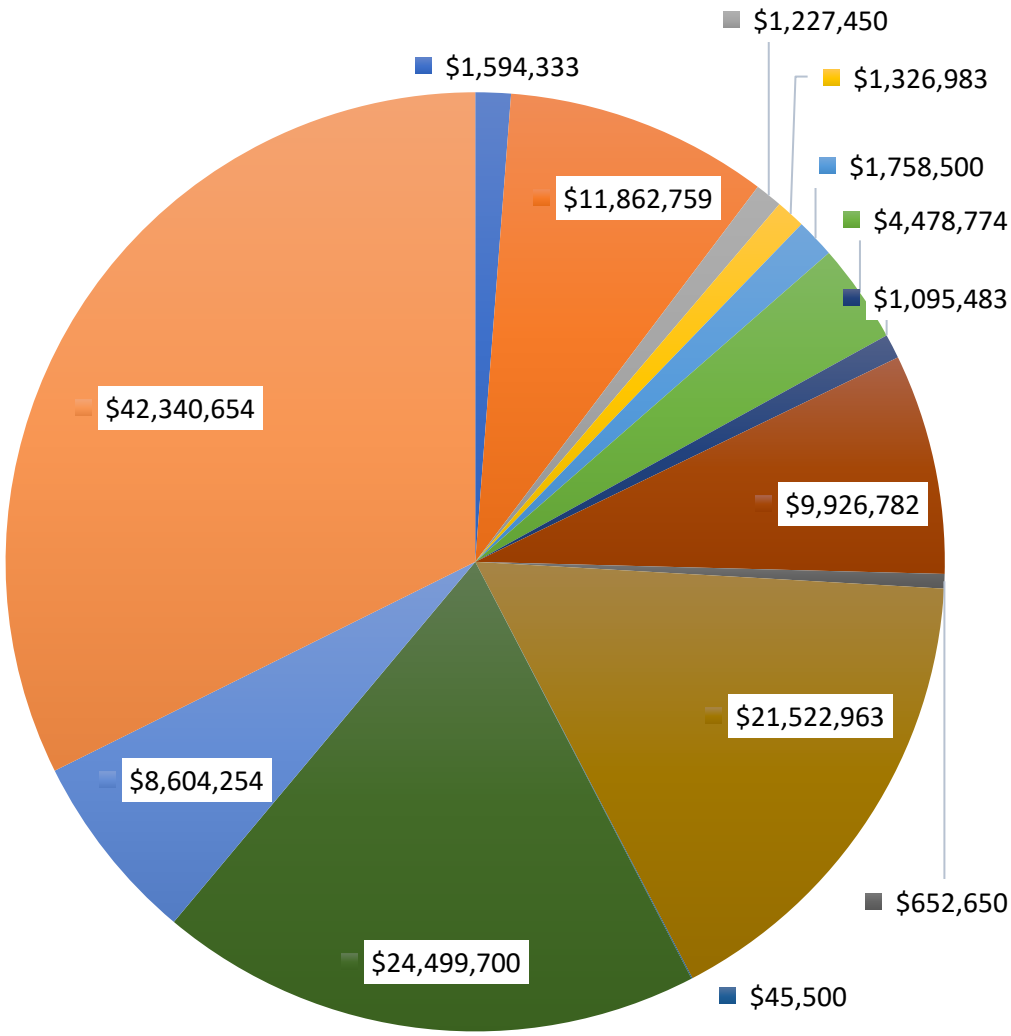
## Current Taxes




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Revenue By Source

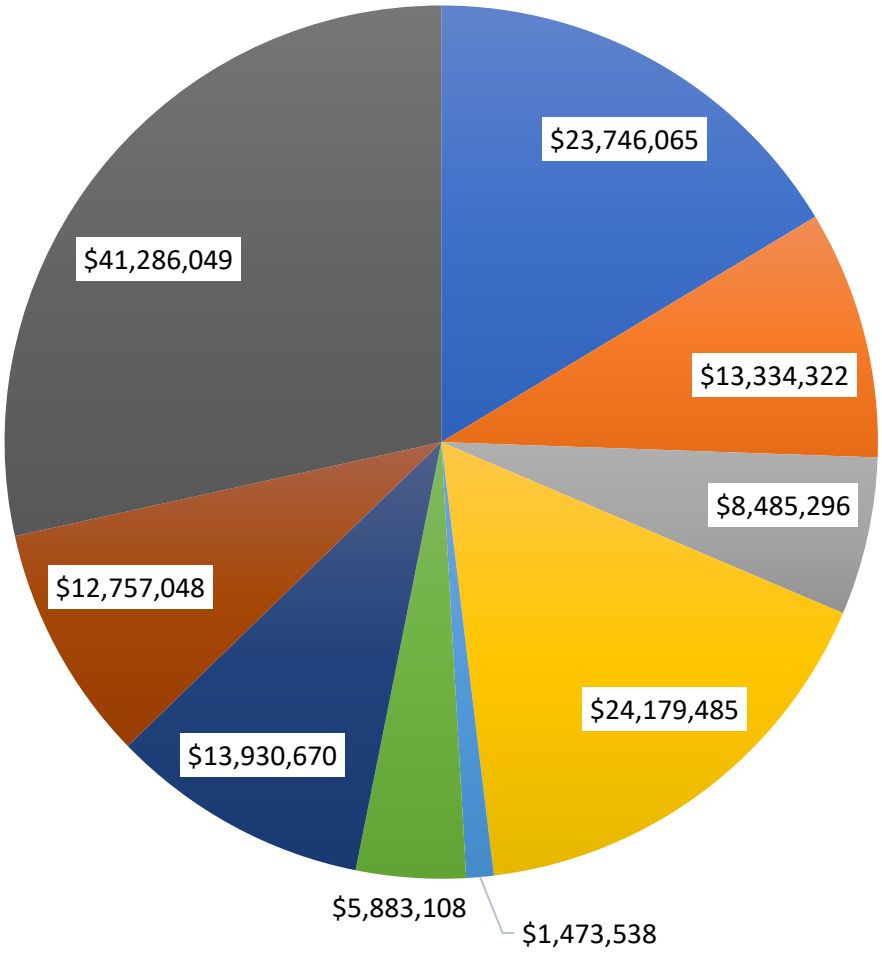
## All Funds




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Expenditures By Department

## All Funds




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 7,717,588 |
| 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 | 1,473,538 |
| Parks and Recreation | 2,017,648 | 2,254,383 | 2,232,922 | 2,322,100 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 | 42,111,071 |
| 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** | **47,035,231** |
| **Fund Balance** | **37,038,521** | **21,262,640** | **27,989,968** | **27,746,615** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 | - | - | - | - |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** | - | - | - | - |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 | - |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 2,586,157 | 2,507,109 |
| 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 | 299,424 |
| 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 | 493,626 | 503,868 | 449,542 | 450,645 |
| South Regional Wastewater Treatment Plant Depreciation Fund | 106,917 | 74,608 | 132,906 | 58,859 |
| Compost Fund | 223,560 | 25,028 | 86,215 | 80,619 |
| 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** | **16,055,535** | **18,561,937** | **18,537,082** | **18,553,770** |
| | | | | |
| **Revenue** | | | | |
| Texas Revenue Fund | 23,229,318 | 27,333,049 | 27,427,754 | 30,707,193 |
| 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 | 369,719 | 459,668 | 491,027 | 587,400 |
| South Regional Wastewater Treatment Plant Depreciation Fund | 128,349 | 189,213 | 191,960 | 306,642 |
| Compost Fund | 65,606 | 111,646 | 122,313 | 125,076 |
| 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 | 1,486,457 |
| Lake Texarkana Capital Improvement Fund | 559,005 | 506,264 | 531,950 | 681,850 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **31,232,327** | **37,077,286** | **38,989,182** | **42,340,654** |
| | | | | |
| **Expenditures** | | | | |
| Texas Revenue Fund | 22,062,780 | 27,134,362 | 27,506,801 | 30,323,317 |
| 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 | 600,859 | 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 | 413,803 | 728,458 | 489,924 | 870,698 |
| South Regional Wastewater Treatment Plant Depreciation Fund | 102,360 | 197,064 | 266,007 | 361,912 |
| Compost Fund | 202,951 | 109,480 | 127,909 | 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 | 60,000 |
| 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** | **28,750,781** | **38,956,628** | **38,972,494** | **41,286,049** |
| | | | | |
| **Fund Balance** | | | | |
| Texas Revenue Fund | 2,586,157 | 4,702,288 | 2,507,109 | 2,890,985 |
| 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 | 299,424 | 386,748 |
| 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 | 449,542 | 235,078 | 450,645 | 167,347 |
| South Regional Wastewater Treatment Plant Depreciation Fund | 132,906 | 66,757 | 58,859 | 3,589 |
| Compost Fund | 86,215 | 27,194 | 80,619 | 55,591 |
| Personnel Policy Fund | 221,120 | 137,185 | 195,694 | 213,234 |
| TX Capital Improvement Fund | 1,233,287 | 10,138 | 275,876 | 24,763 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Texarkana Water Utilities Fund Budget Summary

| | Actual 21-22 | Adopted 22-23 | Revised 22-23 | Proposed 23-24 |
|---|---|---|---|---|
| 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 | 14,581,629 |
| 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** | **18,537,082** | **16,682,595** | **18,553,770** | **19,608,375** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# GENERAL FUNDS

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | $ 7,717,588 |

## 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% | | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | $ 1,473,538 |

## 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |
|---|---|---|---|

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Parks and Recreation

| | | | | |
|---|---|---|---|---|
| Farmers' Market Vendors | 32 | 38 | 40 | Pending |
| Farmers' Market Events | 18 | 18 | 13 | Pending |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

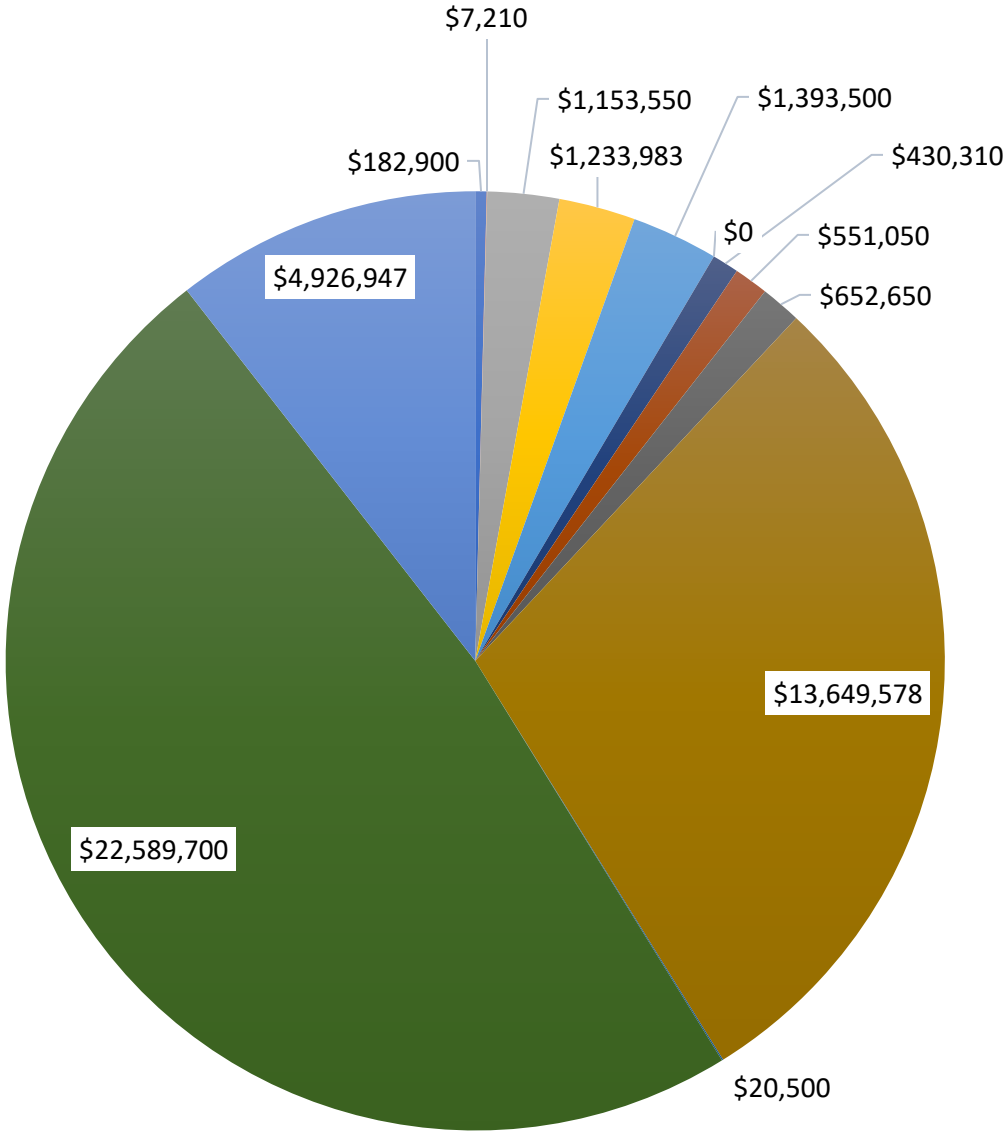
# General Fund Statement of Revenue

| 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Revenue By Source

## General Fund




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 7,902,284 |
| Fire Operations | 23,543 | - | - | - |
| **Fire and Emergency Management** | **4,953,397** | **7,277,587** | **8,458,096** | **7,902,284** |
| **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 | 1,473,538 |
| **Building and Code Administration** | **1,401,483** | **1,775,117** | **2,181,045** | **1,473,538** |
| **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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

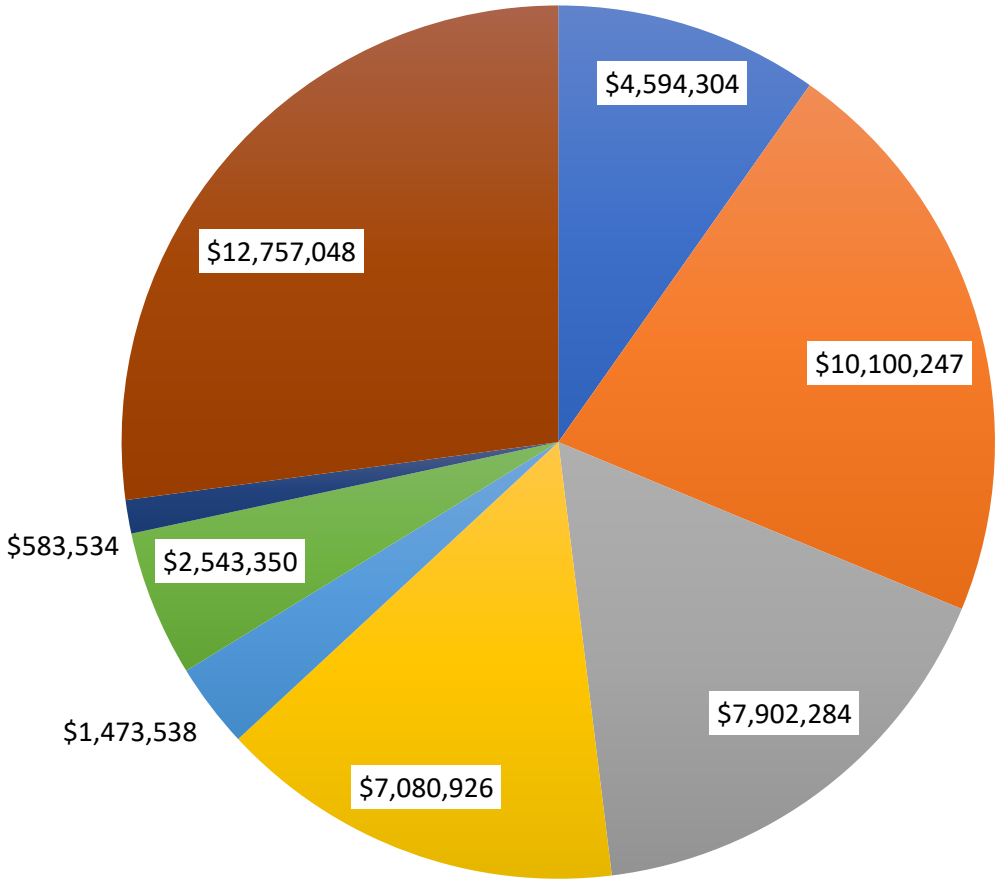
## General Fund Expenditures By Department

| 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** | **47,035,231** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Expenditures By Department

## General Fund




Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# General Fund Budget Forecast

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| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|---|
| **Fund Balance** | **37,038,521** | **27,989,968** | **27,746,615** | **27,141,915** | **26,706,3** |
| **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 | 7,717,588 | 8,135,720 | 8,410,776 | 8,720,4 |
| Public Works | 4,308,674 | 4,482,816 | 4,569,212 | 4,684,483 | 4,709,3 |
| Building and Code Administration | 2,181,045 | 1,473,538 | 1,510,486 | 1,550,092 | 1,590,6 |
| 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 | 42,111,071 | 42,720,101 | 43,867,816 | 44,710,8 |
| 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 | - | - | - |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **47,035,231** | **48,171,764** | **48,802,590** | **49,766,8** |
| **Fund Balance** | **27,989,968** | **27,746,615** | **27,141,915** | **26,706,388** | **26,011,2** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 101 General Fund

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| | | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|---|---|
| | **Fund Balance** | **32,226,204** | **23,880,811** | **24,074,211** | **24,464,267** | **24,531,6** |
| | **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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 101 General Fund

| | | 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 | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 101 General Fund

| | | 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 | 1,668,578 | 1,735,228 | 1,772,925 | 1,823,377 | 1,871,0 |
| 51102 | Clerical | 263,420 | 276,896 | 282,434 | 290,907 | 299,6 |
| 51103 | Maintenance Operations | 13,633,234 | 14,642,851 | 15,158,080 | 15,747,729 | 16,319,9 |
| 51105 | Overtime | 985,497 | 985,497 | 985,497 | 985,497 | 984,4 |
| 51106 | Longevity Pay | 182,920 | 193,760 | 210,070 | 226,075 | 241,9 |
| 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 | 422,046 | 436,616 | 452,405 | 467,7 |
| 51113 | Pensions/Retirement | 2,835,017 | 3,129,750 | 3,268,710 | 3,382,482 | 3,493,7 |
| 51114 | Social Security | 634,164 | 675,338 | 691,593 | 713,383 | 734,9 |
| 51115 | Group Insurance | 3,378,160 | 3,079,446 | 3,408,861 | 3,629,533 | 3,866,6 |
| 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 101 General Fund

| | | 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 | - | - | | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 101 General Fund

| | | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|---|---|
| 57096 | Airport Terminal | 1,832,308 | - | - | - | |
| | **Total Expenditures** | **51,885,119** | **42,111,071** | **42,720,101** | **43,867,816** | **44,710,8** |
| | **Fund Balance** | **23,880,811** | **24,074,211** | **24,464,267** | **24,531,606** | **24,590,5** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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# 104 Workers Compensation Fund

| | | 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 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 105 Payroll Disbursement Fund DRAFT

| | 2023 | 2024 | 2025 | 2026 | 2027 |
|---|---|---|---|---|---|
| Fund Balance | | - | | | |
| Fund Balance | | - | | | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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# 108 Public Safety Equipment Fund

| | | 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** | **-** | **-** | **-** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

DRAFT



# 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** | **-** | **-** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 115 City Technology Fund

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| | | 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

DRAFT



# 120 Major Street Maintenance Fund

| | | 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** | **-** | **-** | **-** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 121 Fire Department Training Fund

| | | 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** | **-** | **-** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 216 Police Training Fund

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| | | 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** | **-** | **-** | **-** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 228 Building Maintenance Fund

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| | | 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** | **-** | **-** | **-** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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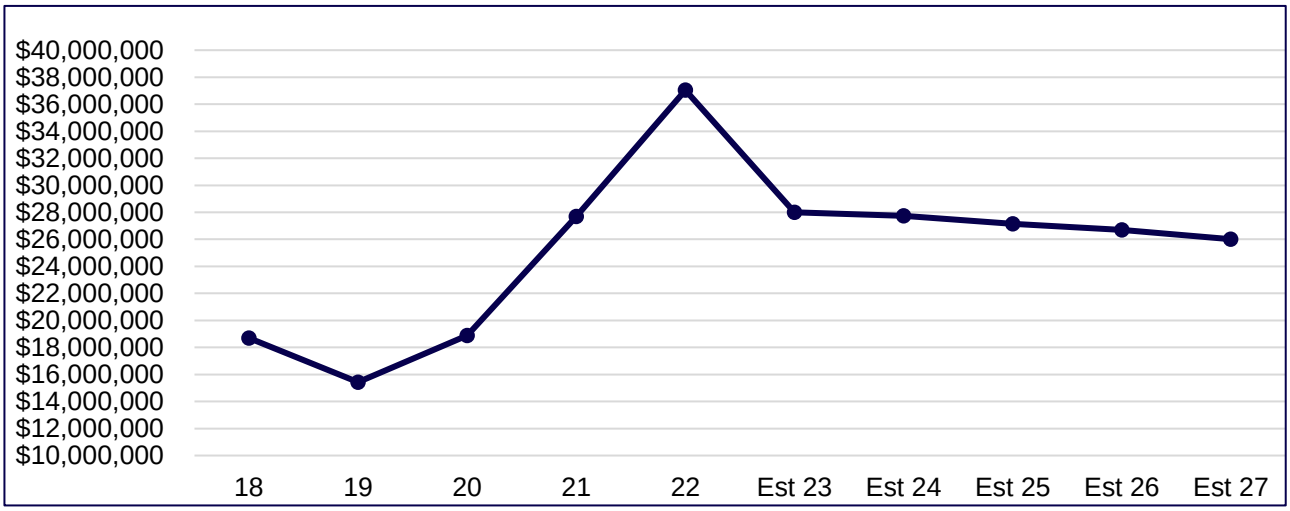
# 704 Fleet Capital Replacement Fund

| | | 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 18,066,553 | 18,456,609 | 18,523,949 | 18,582,867 |
| **Total** | **27,989,968** | **27,746,614** | **27,141,914** | **26,706,387** | **26,011,235** |

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 $27,746,614. The unassigned portion is estimated at $18,066,553 or 158 days of operating expenditures.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# NON-GENERAL FUNDS

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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)** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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)** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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)** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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)** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 2,586,157 | 2,507,109 |
| **Fund Balance** | **1,419,619** | **4,503,601** | **2,586,157** | **2,507,109** |
| | | | | |
| **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 | 4,396,398 | 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 | 63,025 | 63,025 |
| 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 |
| Miscellaneous Income | 429,281 | 413,277 | 410,535 | 463,057 |
| **Income** | **23,229,318** | **27,333,049** | **27,427,754** | **30,707,193** |
| | | | | |
| **Expenditures** | | | | |
| Total Operating Expenses | 12,274,579 | 14,849,610 | 14,496,762 | 15,155,515 |
| Share of North Texarkana Operations | 86,211 | 104,902 | 83,909 | 85,060 |
| 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 2013 | 165,056 | 166,556 | 166,556 | 162,881 |
| 2023 Bond Fund (Projected) | - | 1,500,000 | - | 825,000 |
| 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 |
| Equipment Acquisition Fund | 330,916 | 406,640 | 406,640 | 510,645 |
| Technology Fund | 298,741 | 375,360 | 375,360 | 355,980 |
| 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## Texas Revenue Fund

| | Actual 21-22 | Adopted 22-23 | Revised 22-23 | Proposed 23-24 |
|---|---|---|---|---|
| Compost Fund | 61,280 | 109,480 | 118,864 | 121,627 |
| WP COE Cost Fund | 1,446,874 | 1,578,419 | 1,709,954 | 1,000,000 |
| LT Capital Improvement Fund | 311,669 | 278,220 | 278,220 | 343,013 |
| River Bend Water District | 3,703,296 | 3,059,957 | 3,517,119 | 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 | 126,386 | 187,680 | 187,680 | 302,583 |
| Other/Legal | 116,117 | 124,390 | 99,000 | 117,000 |
| **Expenditures** | **22,062,780** | **27,134,362** | **27,506,801** | **30,323,317** |
| | | | | |
| **Fund Balance** | **2,586,157** | **4,702,288** | **2,507,109** | **2,890,985** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | - | - | - | - |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | **-** | **-** | **-** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 299,424 |
| **Fund Balance** | **840,142** | **421,383** | **464,249** | **299,424** |
| | | | | |
| **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 | - | 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 | 117,613 | - |
| 42" Transmission Main Reloc Reimb | - | 86,958 | - | - |
| Valves/Actuators for (3) Sludge Lines | - | 18,768 | 13,892 | |
| Gate Valve for West Basin Drain | - | 4,692 | 4,692 | - |
| Concrete Work around Plant | - | 31,280 | 15,640 | - |
| 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 | 7,507 | - |
| Basin Drain Electrical | - | 9,384 | - | 8,900 |
| Valve Replacement Filters 1 & 2 | - | 62,560 | - | 59,330 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **600,859** | **428,066** |
| **Fund Balance** | **464,249** | **87,900** | **299,424** | **386,748** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Technology Fund

| | Actual 21-22 | Adopted 22-23 | Revised 22-23 | Proposed 23-24 |
|---|---|---|---|---|
| **Fund Balance** | | | | |
| Technology Fund | 493,626 | 503,868 | 449,542 | 450,645 |
| **Fund Balance** | **493,626** | **503,868** | **449,542** | **450,645** |
| | | | | |
| **Income** | | | | |
| Transfer from Revenue Fund | 298,741 | 375,360 | 375,360 | 355,980 |
| Reimbursement - Bowie County | 42,904 | 57,205 | 57,205 | 57,205 |
| Billables/Hosted Services for AR/TX | 18,813 | 23,460 | 28,285 | 144,038 |
| Interest Income | 9,261 | 3,643 | 30,177 | 30,177 |
| **Income** | **369,719** | **459,668** | **491,027** | **587,400** |
| | | | | |
| **Expenditures** | | | | |
| FY 2022 | 413,803 | | | |
| FY 2023 | | 728,458 | 489,924 | |
| FY 2024 | | | | 870,698 |
| **Expenditures** | **413,803** | **728,458** | **489,924** | **870,698** |
| | | | | |
| **Fund Balance** | **449,542** | **235,078** | **450,645** | **167,347** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 58,859 |
| **Fund Balance** | **106,917** | **74,608** | **132,906** | **58,859** |
| | | | | |
| **Income** | | | | |
| Transfer from Revenues | 126,386 | 187,680 | 187,680 | 302,583 |
| Plans/Specifications | - | - | - | - |
| Interest Income | 1,963 | 1,533 | 4,280 | 4,059 |
| **Income** | **128,349** | **189,213** | **191,960** | **306,642** |
| | | | | |
| **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 | - | - | 38,381 | - |
| 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** | **266,007** | **361,912** |
| **Fund Balance** | **132,906** | **66,757** | **58,859** | **3,589** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# Compost Fund

| | Actual 21-22 | Adopted 22-23 | Revised 22-23 | Proposed 23-24 |
|---|---|---|---|---|
| **Fund Balance** | | | | |
| Compost Fund | 223,560 | 25,028 | 86,215 | 80,619 |
| **Fund Balance** | **223,560** | **25,028** | **86,215** | **80,619** |
| | | | | |
| **Income** | | | | |
| Transfer from Revenue Fund | 61,280 | 109,480 | 118,864 | 121,627 |
| Interest Income | 4,326 | 2,166 | 3,449 | 3,449 |
| **Income** | **65,606** | **111,646** | **122,313** | **125,076** |
| | | | | |
| **Expenditures** | | | | |
| Compost Operations Building | - | - | 28,433 | 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** | **127,909** | **150,104** |
| | | | | |
| **Fund Balance** | **86,215** | **27,194** | **80,619** | **55,591** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | 1,000,000 |
| Interest Income | 114,610 | 51,000 | 486,457 | 486,457 |
| **Income** | **1,561,484** | **1,629,419** | **2,196,411** | **1,486,457** |
| | | | | |
| **Expenditures** | | | | |
| LWP Water Rights Legal/Professional Services | 55,000 | 102,000 | 55,000 | 60,000 |
| **Expenditures** | **55,000** | **102,000** | **55,000** | 60,000.00 |
| | | | | |
| **Fund Balance** | **11,013,761** | **11,034,760** | **13,155,172** | **14,581,629** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# PERSONNEL

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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)** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 and Code Manager | - | - | 1.00 | 1.00 | Title Change |
| 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 | - | - | - | 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) | Title Change |
| Health Inspector I | 1.00 | 1.00 | 1.00 | - | |
| Health Inspector II | - | - | 1.00 | 1.00 | Title Change |
| 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** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | **-** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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)** | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# STRATEGIC GOALS AND FUTURE PLANNING

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 | |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| | | | | | |
|---|---|---|---|---|---|
| 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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| | | | | | |
|---|---|---|---|---|---|
| 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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.<br><br>Development of a thoroughfare plan is proposed for FY23 by the MPO. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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.<br><br>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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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.<br><br>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. |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# CAPITAL IMPROVEMENT PLAN

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

## 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

## 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# OUTSTANDING DEBT

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 08.28.23 (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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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 08.28.23 (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 08.28.23 (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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# 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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

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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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024

# TAX DATA

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (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 |

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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# 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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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.<br>**A. Absolute exemptions.** Use 2022 market value: $ 401,334<br>**B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,083,303<br>**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.<br>**A. 2022 market value:** $ 3,801,079<br>**B. 2023 productivity or special appraised value:** - $ 0<br>**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]<br>**A. Certified values:** $ 3,462,808,200<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $<br>**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<br>**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<br>**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 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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]<br>**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<br>**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<br>**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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| 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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| 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.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.<br>**- or -**<br>**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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

DRAFT

| 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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br>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:<br>**(1)** are paid by property taxes,<br>**(2)** are secured by property taxes,<br>**(3)** are scheduled for payment over a period longer than one year, and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses.<br>**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]<br>Enter debt amount ... $ 7,467,896<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. ... – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ... – $ 0<br>**D.** Subtract **amount paid** from other resources ... – $ 1,277,130<br>**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.**<br>**A.** Enter the 2023 anticipated collection rate certified by the collector. [30] ... 100.00 %<br>**B.** Enter the 2022 actual collection rate. ... 100.00 %<br>**C.** Enter the 2021 actual collection rate. ... 100.00 %<br>**D.** Enter the 2020 actual collection rate. ... 100.00 %<br>**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.<br>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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| 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]<br>**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]<br>**- or -**<br>**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.**<br>**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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

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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)



Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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.<br><br>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.<br>**- or -**<br>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.<br>**- or -**<br>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: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

| 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

Taxing Unit Representative

07/27/2023

Date

[50] Tex. Tax Code §§26.04(c-2) and (d-2)



Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# GLOSSARY

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# 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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

**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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

**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 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

# FINANCIAL POLICIES

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (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 08.28.23 (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 08.28.23 (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.

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (4056 : 2023-102 ORD Fiscal Year 2024 Budget)

## 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 08.28.23 (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 08.28.23 (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 http://ci.texarkana.tx.us

Attachment: 2023-102 ATTH 01 FY 2024 Budget Draft 08.28.23 (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 08.28.23 (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<br>☑ Provide a Safe Community<br>☑ Deliver Quality Services<br>☑ Foster a Healthy Community |
| Run the Operations | ☑ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☑ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☑ Develop a Skilled & Diverse Workforce<br>☑ 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:** 9/11/2023 **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 | Jennifer Evans | Meeting | Completed | 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)



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 | 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.<br>**A. Absolute exemptions.** Use 2022 market value: $ 401,334<br>**B. Partial exemptions.** 2023 exemption amount or 2023 percentage exemption times 2022 value: + $ 3,083,303<br>**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.<br>**A. 2022 market value:** $ 3,801,079<br>**B. 2023 productivity or special appraised value:** - $ 0<br>**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]<br>**A. Certified values:** $ 3,462,808,200<br>**B. Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $<br>**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<br>**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<br>**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: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

| Line | No-New-Revenue Tax Rate Worksheet | Amount/Rate |
|---|---|---|
| 19. | **Total value of properties under protest or not included on certified appraisal roll.** [13]<br>**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<br>**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<br>**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: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

| 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]<br>**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]<br>**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: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

| 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: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

| 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<br>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<br>2) the third tax year after the tax year in which the disaster occurred<br>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:<br>**(1)** are paid by property taxes,<br>**(2)** are secured by property taxes,<br>**(3)** are scheduled for payment over a period longer than one year, and<br>**(4)** are not classified in the taxing unit's budget as M&O expenses.<br>**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]<br>Enter debt amount ..... $ 7,467,896<br>**B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0<br>**C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0<br>**D.** Subtract **amount paid** from other resources ..... – $ 1,277,130<br>**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.**<br>**A.** Enter the 2023 anticipated collection rate certified by the collector. [30] ..... 100.00 %<br>**B.** Enter the 2022 actual collection rate. ..... 100.00 %<br>**C.** Enter the 2021 actual collection rate. ..... 100.00 %<br>**D.** Enter the 2020 actual collection rate. ..... 100.00 %<br>**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.<br>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: 2023-103 ATTH 02 No New Revenue and Voter Approval Tax Rate Calculation (4057 : 2023-103 ORD Fixing Tax Rate for Fiscal Year

| 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]<br>**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]<br>**- or -**<br>**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.**<br>**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.<br>**A.** Voter-approval tax rate (Line 67) ..... $ 0.000000 /$100<br>**B.** Unused increment rate (Line 66) ..... $ 0.000000 /$100<br>**C.** Subtract B from A ..... $ 0.000000 /$100<br>**D.** Adopted Tax Rate ..... $ 0.650000 /$100<br>**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.<br>**A.** Voter-approval tax rate (Line 67) ..... $ 0.000000 /$100<br>**B.** Unused increment rate (Line 66) ..... $ 0.026000 /$100<br>**C.** Subtract B from A ..... $ -0.026000 /$100<br>**D.** Adopted Tax Rate ..... $ 0.650000 /$100<br>**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.<br>**A.** Voter-approval tax rate (Line 65) ..... $ 0.000000 /$100<br>**B.** Unused increment rate (Line 64) ..... $ 0.000000 /$100<br>**C.** Subtract B from A ..... $ 0.000000 /$100<br>**D.** Adopted Tax Rate ..... $ 0.700000 /$100<br>**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.<br><br>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.<br>**- or -**<br>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.<br>**- or -**<br>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
Taxing Unit Representative

07/27/2023
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<br>☑ Provide a Safe Community<br>☑ Deliver Quality Services<br>☑ Foster a Healthy Community |
| Run the Operations | ☑ Enhance Community Preparedness & Responsiveness<br>☑ Maximize Partnership Opportunities<br>☑ Provide Courteous & Responsive Customer Service<br>☑ Model a Positive City Image<br>☑ Deliver Efficient Services<br>☑ Cultivate Community Involvement & Access |
| Manage the Resources | ☑ Maintain Fiscal Strength<br>☑ Maximize Utilization & Resources<br>☑ Invest in Infrastructure & Transportation |
| Develop Personnel | ☑ Develop a Skilled & Diverse Workforce<br>☑ 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:** 8/28/2023 **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 | Jennifer Evans | Meeting | Completed | 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 THE 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**.

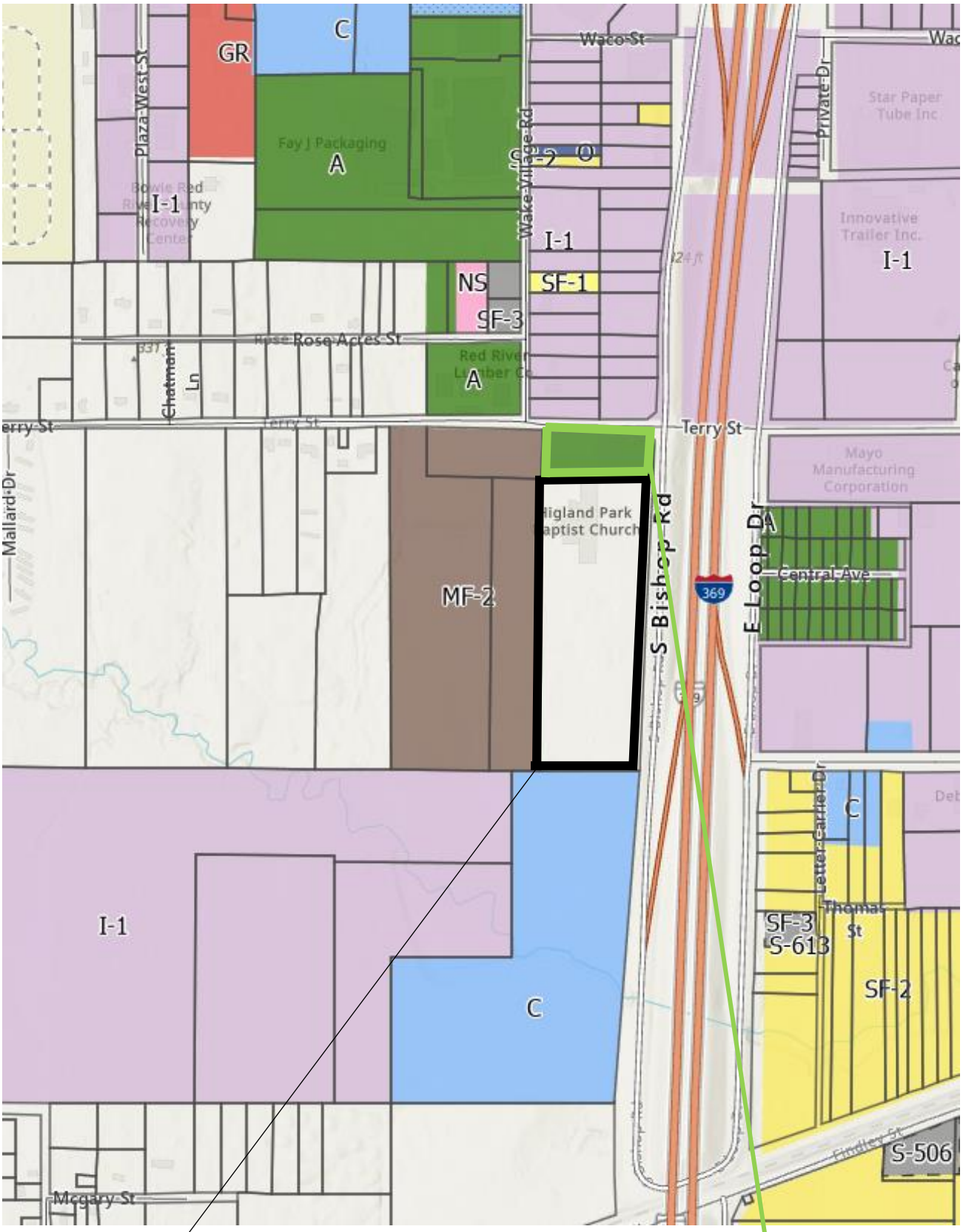
ATTEST:

_____ _____

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

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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

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

# 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.

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

# 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:** 8/28/2023 **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 | Jennifer Evans | Meeting | Completed | 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 THE 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;

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and

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

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP and

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

Attachment: 2023-104 ORD SPA LPP & HWY 59 Full-Purpose Annexation v2 (4058 : 2023-104 ORD annex 175 acress M-EMUD SPA LPP 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

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

Collins
King
Jamiston
Jones
Haney
McGary
Columbus
Findley
Wainwright
Will Smith
Kings
Bishop
Jarvis
Jarvis
Chelf
Lake
US Highway 59
Kramer
US Highway 59
Golden Rule
Private Road 13261
Walker
Chelf
Pansy
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)