



CITY OF

TEXARKANA

TEXAS

2016-2017 Annual Budget



City of Texarkana, Texas

John A. Whitson, ICMA-CM, City Manager
Kristin Peeples, CPA, Chief Financial Officer
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Texarkana, Texas City Council



Jean Matlock, Ward 1



Brian Matthews, Ward 4



Willie Ray, Ward 2



Mayor Bob Bruggeman



Christy Paddock, Ward 5



Tina Veal-Gooch, Ward 3



Josh David, Ward 6



This budget will raise more revenue from property taxes than last year’s budget by an amount of \$1,109,837 which is a 7.09% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$440,440.

The members of the governing body voted on the proposal to adopt the budget as follows:

FOR: Jean H. Matlock Dr. Brian Matthews
 Willie J. Ray Christy P. Paddock
 Tina Veal-Gooch

AGAINST: Josh Davis

PRESENT AND NOT VOTING: Bob Bruggeman, Mayor

ABSENT: None

The municipal tax rates for the preceding fiscal year, and those adopted for the current fiscal year are as follows:

	<u>FY 2016</u>	<u>FY2017</u>
Property Tax Rate	\$0.669293 per \$100	\$0.700000 per \$100
Effective Tax Rate	\$0.663170 per \$100	\$0.651868 per \$100
Effective Maintenance and		
Operations Tax Rate	\$0.450758 per \$100	\$0.434060 per \$100
Rollback Tax Rate	\$0.704403 per \$100	\$0.706418 per \$100
Debt Rate	\$0.198844 per \$100	\$0.180331 per \$100
The total amount of municipal debt obligations is		\$45,160,000



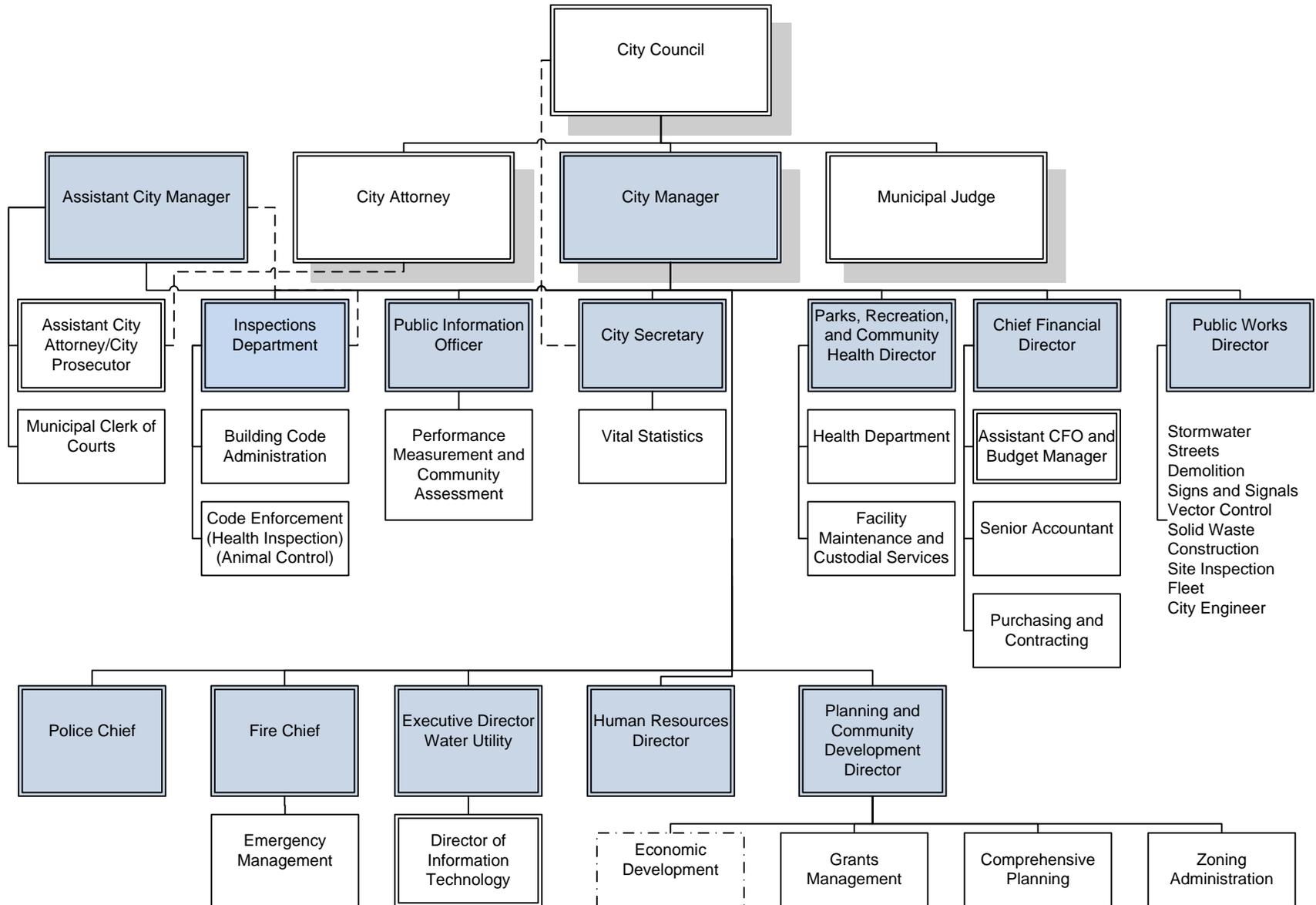
City of Texarkana, Texas Administration



John A. Whitson, ICMA-CM.....City Manager
 Shirley Jaster.....Assistant City Manager
 Kristin Peeples, CPA.....Chief Financial Officer
 Kyle Dooley, P.E., CFM.....Director of Public Works
 Jennifer Evans, CAP.....Executive Assistant/City Secretary
 Lynn Henry, CBO.....Chief Building Official
 Sherry Jackson, J.D.....Municipal Court Judge
 Jodie Lee.....Assistant Chief Financial Officer
 Sharon Moore.....Purchasing Manager
 David Orr, DPA.....Director of Planning and Community Development
 J.D. Phillips, P.E.....Director of Texarkana Water Utilities
 Jim Powell.....Director of Human Resources
 Robby Robertson, CPRP.....Director of Parks and Recreation
 Dan Shiner, BSBA, MPA.....Chief of Police
 Eric Schlotter.....Fire Chief
 Jerry Sparks.....Economic Developer
 Jennifer Strayhorn, MSLS.....Director of Library Services
 Lisa Thompson, MPS, CPC.....Public Information Officer

City of Texarkana, Texas

October 5, 2016



HONORABLE MAYOR AND CITY COUNCIL:

Please find attached the draft proposed budget for the fiscal year 2016-2017. This budget has been developed with the goal of providing quality services and maintaining the quality of life for our citizens through efficient fiscal and personnel management. The budget is one of the most important working documents and planning tools utilized by the Council. It reviews past accomplishments, identifies future needs, sets objectives for the coming year and defines resources needed to achieve those objectives.

Texarkana, Texas serves as a regional retail, commercial, educational and medical center for the Ark-La-Tex area. Because of our established businesses, new development throughout the City, and the addition of beer and wine sales to our sales tax collections, our tax base and sales tax revenues continue to provide a large part of our budgeted revenues. For the 2016-2017 budget year, sales tax revenues are expected to comprise about forty seven percent (47%) of the City's revenue budget. Bowie Central Appraisal District has also provided a certified appraisal roll of \$2,537,815,563, an increase of almost two and one-half percent (2.54%) from last year's roll. Property taxes are estimated to comprise about thirty-five percent (35%) of the total General Fund revenue budget.

Revenues for 2016-2017 are budgeted to increase by just over four percent (4.39%) over the revised 2015-2016 budgeted revenue numbers. While revenue from Property Taxes (up 13.35%), Sales and Other Taxes (up 3.00%) and Transfers In (up 9.29%) are expected to increase, the most significant decreases are expected to be in Grants Revenue (down 54.00%) and Rental Revenue (down 98.01%). The projected increase in property taxes is related to an increase in property valuation as well as a proposed tax increase of \$.030707 cents per \$100 of taxable value. Sales and Other Taxes are budgeted to increase based on trends seen in historical data over the last couple of years. Transfers In represents one transfer from the Worker's Compensation Fund of \$250,000, a transfer from the Economic Development Fund of \$650,000, and several other small transfers. Grants Revenue will notice a decline in Fiscal Year 2017 due to the completion of the Downtown Enhancement project which was partially offset by federal grant funding. The decline in Rental Revenue is associated with loan proceeds for the public safety radio equipment project that was received in Fiscal Year 2016.

Expenditures are budgeted to increase by just under one percent (0.67%) over last year's revised budget and just over seven percent (7.69%) from last year's

adopted budget. A more detailed comparison of the 2017 expenditure budget with last year's adopted budget indicates that the majority of the increase is expected to occur in the Non-Operating department of the General Fund budget. The projected Non-Operating increase of just over \$2,700,000 is attributable to an increase in the transfer to the Capital Replacement Fund of \$600,000, budgeted employee raises of \$1,200,000, three new positions and the associated equipment for these positions of \$230,000, an increase in the contribution for the operation of the Bi-State Justice building of \$240,000, and a first-time transfer for the establishment of a Building Maintenance Fund of \$260,000. All other General Fund departments have held relatively consistent for Fiscal Year 2017 when compared to the prior year's adopted budget. The increased transfer to the Capital Replacement Fund will allow the fund to continue with periodic replacement of the City's fleet along with the purchase of fire apparatus in future years. Amounts for employee raises and new positions have been set aside in the reserve appropriation line item of the Non-Operating budget until the salary adjustments have been made and the funds distributed to the respective departments. The increased transfer to support the Bi-State Justice building will go toward the operation and maintenance of this building which houses the City's municipal court, police department, and jail facilities. This building is co-owned with the City of Texarkana, Arkansas and Bowie County and is operated under a separate budget that includes all three entities. In 2017, the City will establish a Building Maintenance Fund. This fund will operate similar to the City's existing Capital Replacement Fund and will allow money to be set aside for building maintenance needs as they arise. Expenditures related to building maintenance were carried in the Parks and Recreation budget in the prior year.

As in previous years, around sixty-four percent (64%) of the City's General Fund budget is devoted to personnel expenditures. The 2017 budget includes a compensation package that will touch all employees. Adjustments are based on recommendations from an independent compensation study performed by Pay Scale Consulting of Seattle, Washington. The cost of health care continues to rise, while retirement contribution percentages are expected to increase slightly for non-civil service, decrease slightly for civil service police officers, and remain the same for civil service firefighters. Some authorized positions continue to remain frozen, and all departments are required to closely monitor and manage vacancies during the budget year to maintain a lean operating budget.

The City's ad valorem tax rate for 2017 is proposed to increase by \$.030707 cents per \$100 of taxable value. The proposed rate will increase from \$0.669293 to \$0.700000. This rate is above the effective rate of \$0.651868 cents per \$100 of taxable value, but lower than the rollback rate of \$0.706418 cents per \$100 of taxable value.

Total ending General Fund balance is projected to be just over twenty-four percent (24.50%) of budgeted expenditures, with unassigned fund balance accounting for just under twenty-three percent (22.77%). The Interest and Sinking Fund utilized for debt service, retains a sufficient reserve to meet debt service requirements in the coming year.

Personnel

The City will continue to contribute to the Texas Municipal Retirement System (TMRS) plans next year to fund employee retirement. Our plans require a seven percent (7%) employee contribution, with the City matching up to 2 to 1, based on an annual actuarial study. The General Fund contribution will increase from 15.48% to 15.82%, while the Police Plan will decrease from 16.76% to 16.120%. The City's contribution to the Water Utility retirement fund will increase from 15.83% to 16.20%. Contributions to the Firemen's Retirement Fund will remain at last year's levels, with the City's contribution at 19.5%, while the firemen will contribute 13.5%.

The balance in the City's health insurance fund has remained stable during the past year, while the 2017 budget projects a decline in fund balance of just over nine percent (9.40%), estimating a Fiscal Year 2017 ending balance of almost one million eight hundred thousand dollars (\$1,777,757). The City continues to work with an independent consultant on future planning and implementation of the City's self-funded insurance plans. Studies are currently in progress that will help the City continue to provide this important employee benefit as efficiently and effectively as possible in the years to come.

Other Items of Note in this Budget are:

- 1) The City's Capital Replacement Fund is fully established, and continues to be successful in updating a fleet that was well beyond useful life in most cases. Funding for 2017 is proposed at \$1,875,700, and the balance in this fund is expected to end next year at around \$366,205 after expected equipment purchases of \$1,843,400 for the year.
- 2) The City's Technology Fund will fund approximately \$225,000 of the City's computer hardware and software needs in this budget year. Computers and related system tools have been placed on a replacement schedule that reflects average useful life and insures continual updating of computer equipment for maximum performance.
- 3) Economic development continues to be an important part of planning for the future of Texarkana, Texas. A portion of utility franchise fees collected by the City continues to be directed to economic development activities, including contracting with an economic development director who is actively seeking and responding to inquiries about locating businesses in the Texarkana area. Incentive agreements in place have brought new jobs to the City, and the expected fund balance of around \$772,600 is available for future economic development projects and incentive programs.
- 4) The City's Hotel Occupancy Tax Fund is expected to finish 2016 with positive growth over original expectations. Projections for 2017 show consistent revenue and the City Council has awarded funding to local arts organizations including the Perot Theatre, Main Street Texarkana,

Texarkana Museum System, Texarkana Regional Arts and Humanities Council (TRAHC), Texarkana Chamber of Commerce, and the Texarkana Symphony Orchestra. The projected fund balance at the end of 2017 is \$53,569.

- 5) Property tax revenues are being collected by the City's first Tax Increment Reinvestment Zone (TIRZ), and several potential projects are in the planning stages. The first TIRZ District related bonds have been sold, with debt service on the issue expected to be funded by collections of property taxes from property owners within the District. Fund balance is projected at \$504,242 for 2017.

Capital Improvement Projects

This budget offers a Capital Improvement Plan that considers several factors, including needed capital projects, city debt (current and future), revenue projections, tax base projections, annual budgets (past, current, and future), and financial policies. Preparations for this plan began approximately three years ago with many staff hours dedicated to this process over the last 18 months. The CIP allows staff and council to adjust the plan based on city goals and financial conditions.

Summary

City staff continues to work diligently to provide the City with an efficient and effective internal operation. We are consistently working on providing an elevated level of customer service to our citizens, and we continue to work on the first phase of a long-term capital plan for the City, a multi-year budgeting program, and a long-term financial plan.

Respectfully submitted,



John A. Whitson, ICMA-CM
City Manager



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 29.5 square miles, with a current estimated population of 37,857.

There are estimated to be 15,010 households in the City, with an average household size of 2.41. Median household income is estimated at \$39,154, per capita income is \$24,095, and the median age in the City is 37. 53.7% of the population is white, 37.5% is black, 7.7 % is Hispanic, with other racial/ethnic groups making up the remaining 1.1%. 34% of the population has a college degree, while another 26% has some college courses, with no degree, and another 30% have a high school education or GED. 57.8% of the employed population over age 16 is employed in white collar positions, 23% is working in service-type occupations, and 19% is employed in blue collar jobs.

The City is strategically located with the prospect of three interstate highways in the area, a favorable climate, plentiful water supplies, and a good mix in the area of manufacturing, agriculture, government, tourism, education, medical, retail and service centers to contribute to a stable economy going forward. 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 Walmart.

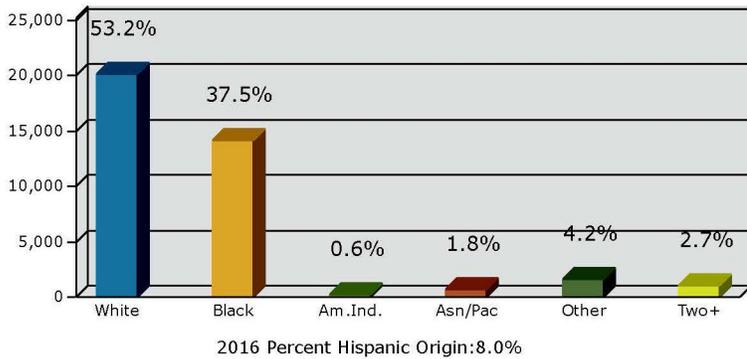
Medical needs for the region are well served by two (2) acute care hospitals, two (2) rehabilitation hospitals, a geriatric psychiatric inpatient facility, several ambulatory surgical centers, and a number of home health organizations, nursing homes, assisted living centers and retirement homes. Educational 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 Community College at 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 it 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.

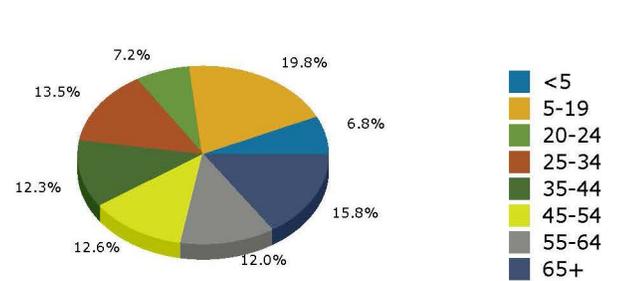
Demographics (continued)

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.

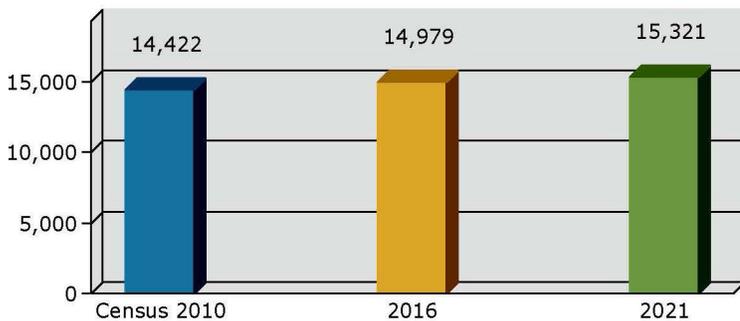
2016 Population by Race



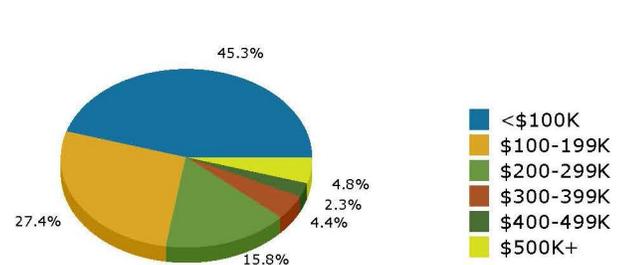
2016 Population by Age



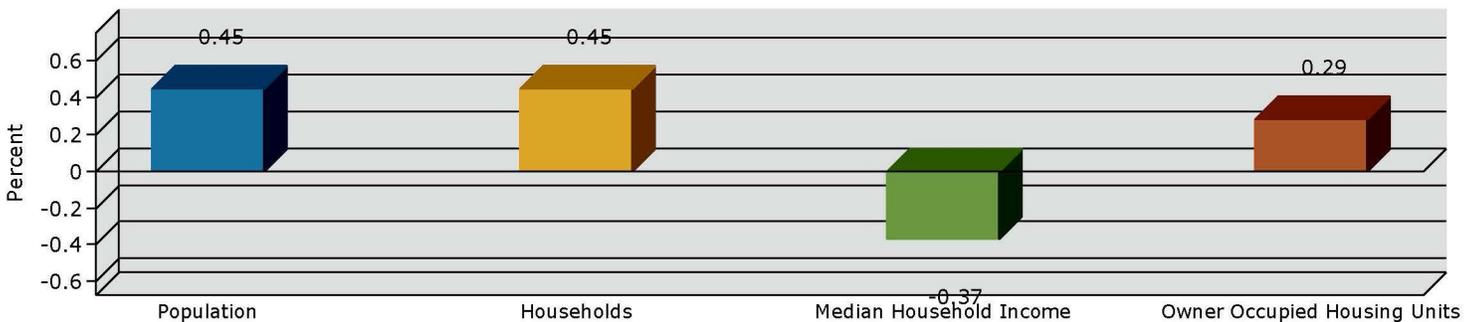
Households



2016 Home Value



2016-2021 Annual Growth Rate





Departmental Highlights from FY 2015-2016

Fiscal Year 2015-2016 was a year of forward progress, positive changes and incremental development for the City of Texarkana, Texas. The following list of departmental highlights was compiled to ensure that city accomplishments can be celebrated and acknowledged while responsibly providing transparency and fostering trust between taxpayers and the city. Even as we recognize accomplishments from the past year, we steadily make headway to achieve even more in fiscal year 2016-2017 than ever before. As exciting as 2015-2016 has been, 2016-2017 promises to be even better!

Economic Development:

- The City continues to provide regional leadership for the support of our defense industry. The work of the Texas Mayors of Military communities resulted in a \$30 million appropriation from the State of Texas to assist increase military value.
- Following the City's selection as one of four cities nationwide for a site visit from the Council of Development Finance Agencies (CDFA), City staff was asked to make a presentation on the Grim project and downtown redevelopment efforts at CDFA's national meeting.
- City staff has coordinated meetings with regional communities and public utilities involved in economic development. The focus of the meetings is to discuss items of interest to the region.
- The City has used its Façade Revolving Loan Fund and the CDBG Revolving Loan Fund to assist new or expanding businesses. The loans have helped fund a portion of the cost for the restoration and rehabilitation of a building in Texarkana's historic downtown.
- TIRZ #1 has helped with the funding for a variety of projects including drainage improvement projects, the extension of Gibson Lane from University to Kings Highway and the extension of Pavilion Parkway from Gibson Lane to McKnight/Arista.

Fire Department:

- The Fire Department launched a department Facebook page to enhance our social media presence.
- Received a grant to purchase additional protective hoods, allowing each member to have two assigned hoods. The additional hood allows firefighters to always have a clean hood for firefighting which reduces exposure to carcinogens.
- Purchased IPAD tablets and Firehouse Software upgrades to move to paperless business inspections.

Health Department:

- The Employee Health Services have continued to grow at the Texarkana Health Department giving employees the opportunity to receive primary medical care and lab work for a range of essential tests at reduced rates. Services also include random drug screenings as well as civil service employee's annual physicals. With the Zika Virus making headlines this past year the Texarkana Health Department took a proactive approach directing outreach programs with local civic organizations and the medical community.
- The Texarkana Health Department provides vaccination services to our local community and assists coordinating these services with other providers. This year the Family Planning Program made the transition to paperless records with the new Electronic Medical Records (EMR) system for more beneficial and accurate record keeping.
- The WIC Department expanded upon its Annual Breastfeeding Program by offering additional outreach programs at various community based centers and medical facilities. WIC also united with new community partners, including the Mother's Milk Bank of North Texas to reach an additional 200 eligible participants and many more potential clients.

Human Resources

- Contracted with NeoGov to automate the Employee Development 365 process. With NeoGov Perform, our goal will be to change from a backward looking performance evaluation process to an interactive goal setting and coaching process designed to engage the employee and their direct report through the calendar year.
- Contracted with PayScale of Seattle, Washington to develop a comprehensive salary review and develop a market rate compensation scale for civil and non-civil service employees. Rollout of the project is scheduled for March 2016.
- Selected Blue Cross Blue Shield of Texas to provide Group Health and Dental Benefits for FY 2015-2016.

Inspections and Code Enforcement:

- Issued 25 residential permits for an estimated construction cost of \$ 7,908,627.00 and 19 commercial permits for a cost of \$ 15,543,474.00. New construction costs totaled approximately \$23,452,101.00.
- Performed 2,909 general construction inspections, completed 501 courtesy calls, followed up on 347 citizen complaints, and inspected 106 signs throughout the city for a total of 544 permits issued, including 164 certificates of occupancy.
- Animal Control answered 1,368 calls for service.
- Code Enforcement recorded 397 trash violations, 214 illegal dumping violations, 646 litter and nuisance calls, 1,014 follow up calls, 145 junk vehicle violations, and processed 62 court cases.

Municipal Courts:

- The court recalled 477 warrants during the Amnesty Program in 2016.
- 1270 payments were received through the on line program, Trafficpayments.com. 819 were web payments and 451 were phone payments.
- Vital Chek, now Lexis Nexis, installed new equipment which enabled the court to accept payments at the window and over the phone using Visa, Master Card, Discover, American Express, as well as debit cards. The court began using the new system on May 2, 2016. Since receiving the updated equipment, the court has received 293 phone payments and 389 payments at the window. In the past the court only had the capability to accept Visa debit cards.

Parks and Recreation:

- Over 1,000 baseball games, 400 softball games, and 400 soccer matches were played on Park Fields resulting in over 3,000 youth and 500 adults playing an organized sport at our city parks.
- Over 900 Pavilion Reservations were booked at City Parks for family and community gatherings and more than 10,000 children and adults utilized the Spring Lake Park Splash Pad.
- In total, over 12,000 Citizens participated and attended Parks & Recreation Community Events. 3,500 visitors came to the Collins Senior Center, and 15,000 visited the Southwest Community Center to participate in Community Events and programs, such as Zumba, Yoga, Dance Classes, Tennis Classes, Health Fairs and After School Programs.
- The Parks & Recreation Department hosted 14 tournaments (including four State Baseball Tournaments over a 2 week period, a Fastpitch Softball Showcase, a Texarkana first which resulted in over 500 hotel rooms in one weekend).
- Through our work with the Planning and Community Development Department, a \$130,000 Parks & Wildlife Grant was awarded to improve and reconstruct the trail at Spring Lake Park.

Planning and Community Development

- Received official designation as a Texas Cultural District from the Texas Commission on the Arts for the Texarkana Arts & Historic District that includes Main Street Texarkana, Chamber of Commerce, Texarkana Museums System, Texarkana Regional Arts & Humanities Council, Texarkana Symphony Orchestra, Perot Theatre and City of Texarkana, Arkansas. Through this effort, the Texarkana Arts & Historic District is now eligible for approximately 2.5 million annually.
- Received \$600,000 in Emergency Solutions Grant funding and \$308,000 in Continuum of Care Funding for supportive services and housing funds for homeless individuals in our community. Known as the Doorways project, this collaborative effort includes the City, Randy Sams Outreach Shelter, the Texarkana Friendship Center, East Texas Veterans Outreach and members of the Texarkana Homeless Coalition.

- Launched Renew Texarkana Comprehensive Plan Update which includes a steering committee made up of residents, council members, and city staff, and partnered with Halff Associates, Inc., and Texas A&M University of Texarkana. The 12 month process will deliver a new Comprehensive Plan that will include land use, transportation, parks and recreation, downtown and urban design. It will replace the City's previous plan, which was adopted in 2001.
- Continued implementation of the National Endowment for the Arts (NEA) Grant for \$100,000. 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 Building with an open air farmers market, outdoor stage, public art exhibition and green space.
- Continued work on the Hotel Grim Lofts with regional approval of the HUD 108 loan package, EPA RLF cleanup loan and the developer forming the Hotel Grimm Lofts, LLC. The proposed redevelopment will include 98 apartments as a mixed use development with commercial space on the first floor. Development financing will consist of Federal & State Historic Tax Credits, private debt, City EPA Brownfield Revolving Loan Funds, City CDBG Section 108 loan funds, possible TIRZ and other housing development funds. Total funding for the project is approximately \$13 million.

Police Department

- The department once again achieved the Recognized status through the Texas Chiefs of Police Association. The Law Enforcement Recognition Program, a nationally recognized program itself, is a voluntary process where police agencies in Texas prove their compliance with 164 Texas Law Enforcement Best Practices. These Best Practices were carefully developed by Texas law enforcement professionals to assist agencies in the efficient and effective delivery of service, the reduction of risk and the protection of individual's rights. TTPD was among the first agencies recognized in 2008 and have now completed the re-recognition process twice.
- TTPD is currently pursuing the certification process through the Texas Commission on Law Enforcement as a Recognized Training Agency. This will allow the department to provide in-house training to officers that are usually only offered through regional police academies. The department expects to experience a cost savings as a result of not having to send officers out of town for mandatory training.
- Texarkana Texas Police Department trained all field personnel in tactics for responding to active shooters in open areas. Previously, the focus on active shooter training has involved those inside a building. Dealing with subjects who have potentially taken snipers' positions and are armed with high powered weapons is a relatively new concern for law enforcement as TTPD has struggled to develop and train officers in the wake of the recent officer shootings in Dallas and Baton Rouge.
- Obtained a local grant to outfit personnel with ballistic hard armor and helmets for added officer safety.

- Received authorization to purchase an advanced decision based shooting simulator, which is designed to provide skill development for our officers by being placed in realistic training situations designed to challenge their decision making ability and help develop life saving skills.
- Continuing the downward trend in recent years, the overall crime rate in Texarkana is down 3.9 percent in 2016. The number of Part I offenses (more serious) has decreased 8.2 percent from last year. Much of this decrease is attributed to the department working with the community to help identify those involved in criminal activity and bring them to justice.

Public Works Department:

- The Street Division sealed approximately 16 miles of street cracks. They also reconstructed over 10,300 feet of asphalt streets, including portions of Shilling Road, Bringle Ridge Drive, College Drive, and Yarborough Court. They also completed 1400 square yards of concrete street replacement on Meadowland Drive and Sunny Street.
- The Storm Water Management Division conducted the Rochelle Addition Conceptual Drainage Analysis Study from Ferguson Park to Walnut and 36th Street Detention Basins. This study cost approximately \$35,600. A total of 35 storm water permits for construction projects were issued this year. A total of 25 substandard structures were demolished this year.
- The Fleet Division has processed over 1400 work orders to service city vehicles and equipment this year.
- The Sign and Signal Division responded to 25 emergency sign requests and 88 emergency signal requests; repaired over 170 luminaires, 253 signals, and close to 1,390 signs. The Sign and Signal division also went on 31 vegetation calls assisting other departments with the bucket truck to keep trees and vegetation clear from roadways, signs, and traffic signals.

Vital Statistics:

- Issued 6,543 birth certificates and 1,616 death certificates totaling \$165,334.00 in revenue for the city.
- Issued 533 garage sale permits and 38 estate sale permits totaling \$3,425 in revenue for the city.
- The number of certified births was 2,711 and the number of certified deaths was 1,231 totaling 3,942 certified vital records.

Budget Calendar Fiscal Year 2017

Initial Planning

Mon April 11	City Council approves budget calendar
Mon April 11	Budget instructions, worksheets, and forms issued to departments

Preliminary Preparation

Fri May 13	Budget requests returned to Finance department
Mon May 16 - Wed July 20	Budget entry by Finance department and meetings with departments as necessary. Finance department prepares proposed budget for presentation to City Council.

Public Meetings

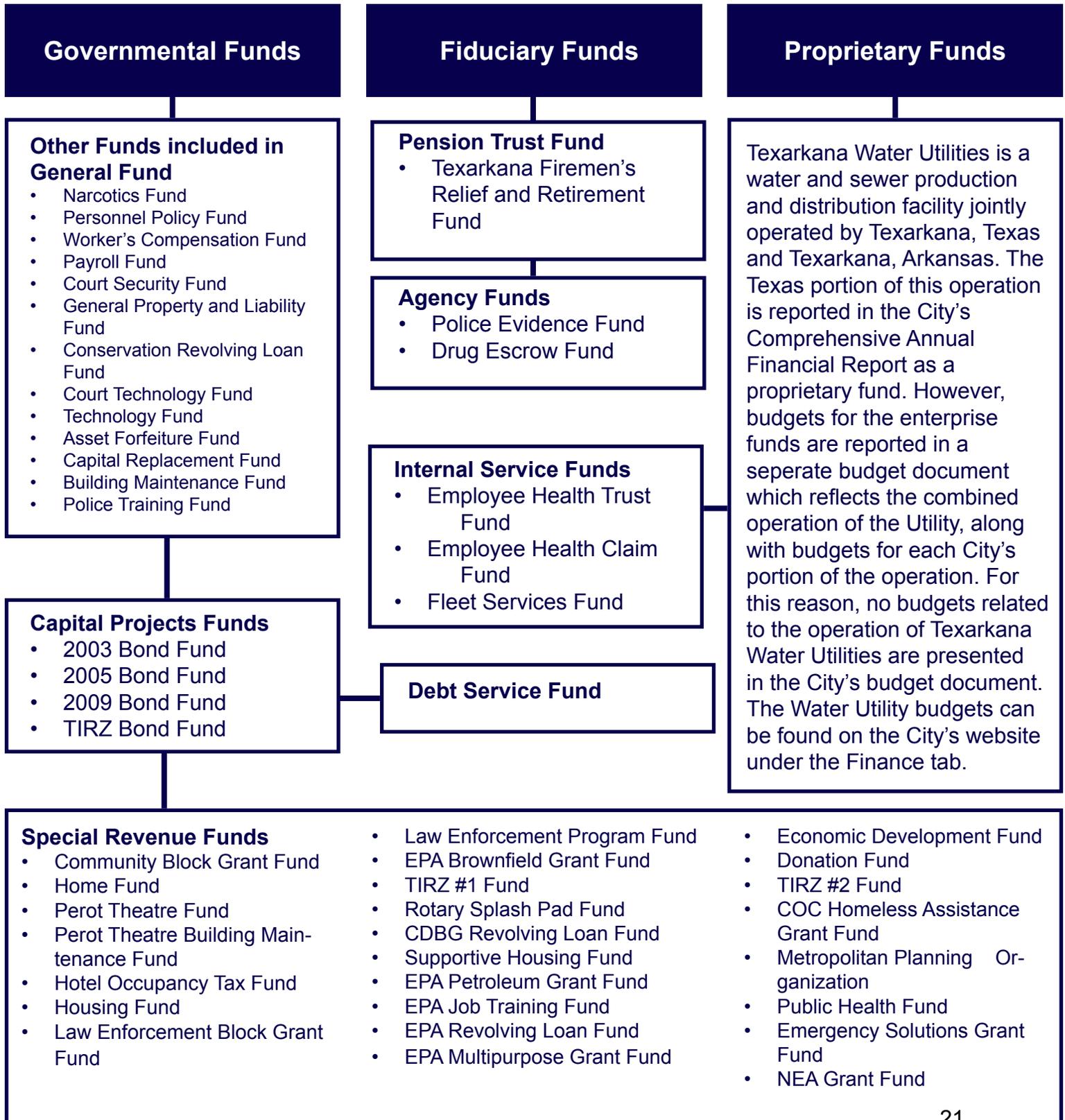
Mon June 13	Workshop with Hotel Occupancy Tax recipients
Mon June 20	Budget workshop for Hotel Occupancy Tax Fund
Mon July 25	First briefing of proposed budget in City Council meeting
Mon August 1	Budget Open House meetings at 9:00 a.m., 2:00 p.m., and 5:30 p.m.
Mon August 8	Public hearing on budget, first briefing on tax rate
Fri August 12	Notice of first public hearing on tax rate
Mon August 15	Workshop on budget and tax rate
Fri August 19	Notice of second public hearing on tax rate
Mon August 22	Second briefing on budget, first public hearing on tax rate, first briefing on resolution ratifying budget
Mon August 29	Second public hearing on tax rate
Mon September 12	Adoption of budget, record vote for adoption of tax rate, record vote to ratify budget that raises more tax revenue than last year

Implementation

Sat October 1	Fiscal year begins, adopted budget is implemented
Mon December 12	Final budget book posted and distributed
Mon December 12	Submit budget to Government Finance Officers Association (GFOA)

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.



GENERAL FUNDS

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.

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 102.017 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

109 General Property & Liability Fund

DESCRIPTION:

The purpose of this fund is to centralize the receipt and expenditure of funds related to general property and liability insurance coverage.

FOCUS:

The long-range goal is to develop a reserve fund to allow the City to reduce its expenditure of insurance premium dollars by studying historical accident claims data and adjusting policy deductibles to the most efficient levels.

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

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.

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.

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.

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.

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.



BUDGET SUMMARY PAGES

General Fund Budget Summary

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
General Fund Balance	10,251,423	12,416,433	11,542,673	9,734,002
Revenue				
Appropriated Fund Balance	-	28,956	-	-
Charges for Services	212,334	207,200	214,400	214,400
Contribution From Others	23,460	-	-	-
Fees	600,589	904,165	755,850	660,252
Fines and Forfeitures	1,880,213	2,082,505	1,656,605	1,677,455
Franchise Taxes	1,513,559	1,570,720	1,548,280	1,547,300
Grant Revenue	653,606	104,000	175,277	80,631
Insurance Contributions	17,912	19,000	25,000	15,000
Investment Revenue	39,773	33,245	52,050	52,070
Other Revenue	70,388	67,575	1,188,129	50,865
Permits	724,834	594,960	571,685	585,560
Property Tax Revenue	10,610,688	10,911,964	10,802,698	12,244,765
Rental Revenue	27,144	26,630	22,850	22,750
Taxes - Other	15,272,091	15,489,793	15,962,363	16,442,787
Transfers In	292,250	12,000	89,685	923,097
Total General Fund 101 Revenue	31,938,840	32,052,712	33,064,872	34,516,932
Narcotics Division Operations Fund 102	1,960	115,000	12,176	2,000
Personnel Policy Fund 103	504,004	1,247,650	504,500	552,500
Workers Compensation Fund 104	390,795	320,000	261,125	291,150
Payroll Disbursement Fund 105	82	-	-	-
Court Security Fund 107	26,189	62,975	22,000	22,000
General Property & Liability Fund 109	175,353	175,000	175,230	200,250
Conservation Revolving Loan Fund 113	3,171	33,596	3,175	-
Court Technology Fund 114	33,367	30,061	30,025	30,025
Technology Fund 115	290,097	175,000	190,279	224,283
Police Training Fund 216	-	-	-	21,764
Building Maintenance Fund 228	-	-	-	263,633
Federal Asset Forfeiture Fund 605	8,351	20,000	15,345	15,350
Capital Replacement Fund 704	1,084,789	1,826,550	1,263,472	1,902,700
Total General Fund Non 101 Revenue	2,518,159	4,005,832	2,477,327	3,525,655
Total Revenue	34,456,999	36,058,544	35,542,199	38,042,587

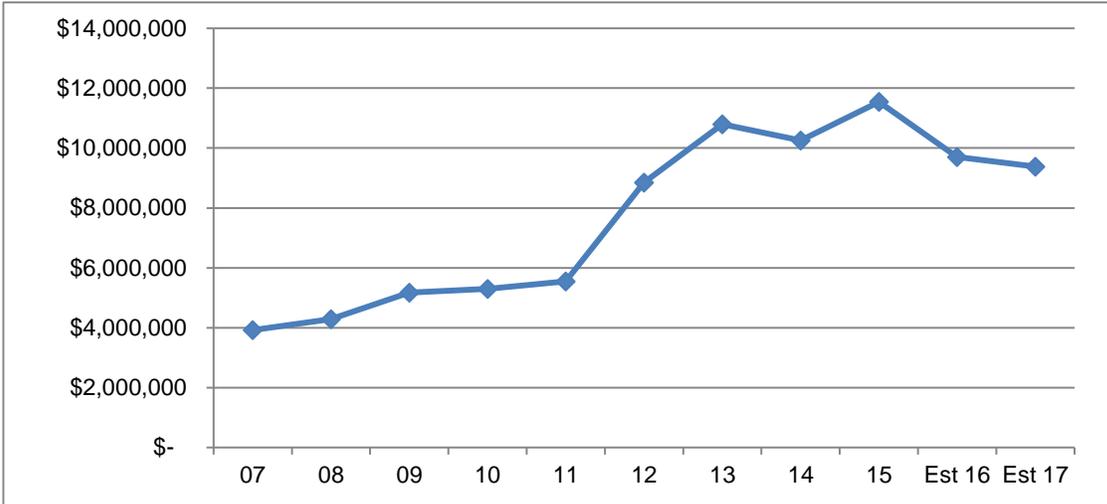


BUDGET SUMMARY PAGES

General Fund Budget Summary

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Expenditures				
General Government	3,210,462	2,726,771	2,609,321	2,605,891
Police	9,137,004	8,199,735	9,091,481	8,165,471
Fire and Emergency Management	6,058,076	5,980,815	6,316,250	5,994,839
Public Works	4,660,403	4,436,207	4,610,894	4,539,663
Building and Code Administration	904,194	1,017,290	1,018,034	1,006,306
Parks Recreation and Community Health	1,693,451	1,808,610	1,813,584	1,509,488
Planning and Community Development	292,088	433,353	1,119,743	528,523
Veteran's Office	11,033	-	-	-
Non-Operating	5,373,906	7,449,930	7,672,278	10,166,494
Refuse Services	-	-	-	-
Total General Fund 101 Expenditures	31,340,618	32,052,710	34,251,584	34,516,676
Narcotics Division Operations Fund 102	42,356	115,000	57,991	70,000
Personnel Policy Fund 103	378,362	1,247,650	545,000	546,000
Workers Compensation Fund 104	488,075	320,000	275,000	540,000
Payroll Disbursement Fund 105	264	-	-	-
Court Security Fund 107	14,894	62,975	10,550	40,000
General Property & Liability Fund 109	126,751	175,000	160,000	200,000
Conservation Revolving Loan Fund 113	-	33,596	-	33,602
Court Technology Fund 114	34,258	30,061	26,661	40,961
Technology Fund 115	231,513	175,000	179,000	224,250
Police Training Fund 216	-	-	-	21,764
Building Maintenance Fund 228	-	-	-	263,633
Federal Asset Forfeiture Fund 605	-	20,000	20,000	20,000
Capital Replacement Fund 704	508,658	1,826,550	1,825,083	1,843,400
Total General Fund Non 101 Expenditures	1,825,131	4,005,832	3,099,285	3,843,610
Total Expenditures	33,165,749	36,058,542	37,350,869	38,360,285
General Fund Balance	11,542,673	12,416,435	9,734,002	9,416,304

General Fund Balance



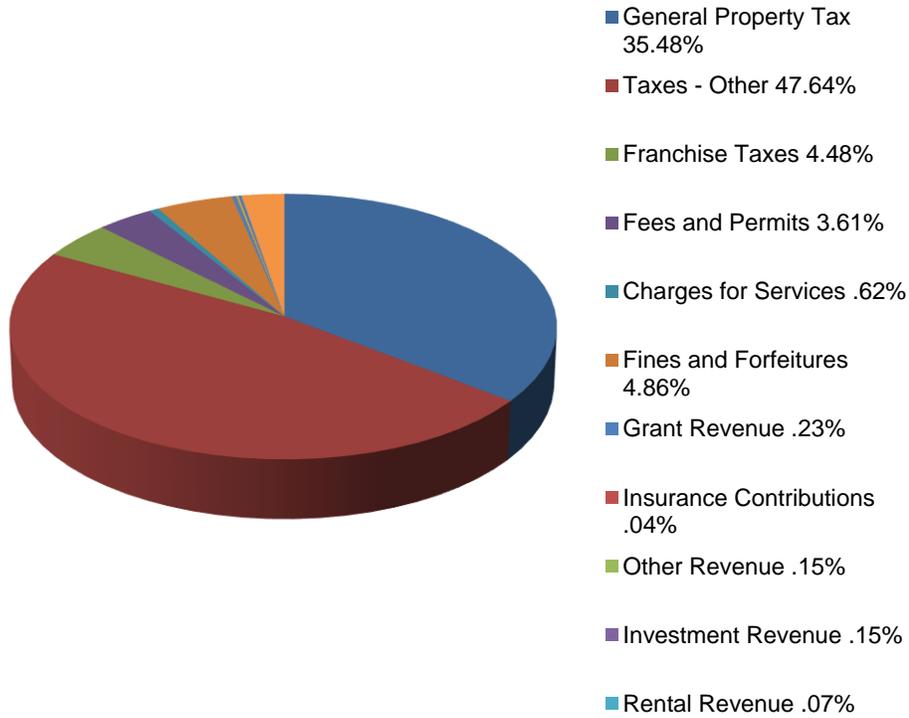
Estimated General Fund Balance and Reserves	
Non-Spendable	88,297
Assigned	116,484
Committed	-
Restricted	459,313
Unassigned	8,752,210
Total	<u>9,416,304</u>

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 balance partially consists of non-available assets, such as receivables, it is considered prudent to maintain a fund balance.

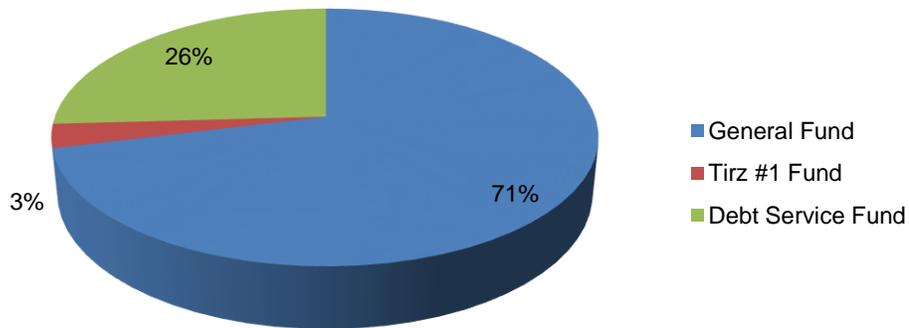
The level of the unassigned fund balance may determine the City's ability to respond to financial emergencies, such as revenue shortfalls, casualty losses not covered by insurance, civil suit court judgements, and unanticipated service cost level increases resulting from storms. Secondly, the unassigned fund balance is needed to maintain adequate reserves for cash flow purposes.

The City Council established a General Fund balance policy in May of 2016 with a goal of achieving and maintaining an unassigned fund balance in the General Fund in the range of 25% - 35% of General Fund expenditures, exclusive of capital outlay and debt service expenditures. The projected General Fund balance at the end of the City's 2016-2017 budget year is \$9,416,304, or twenty-five percent (25%) of expected expenditures. The unassigned portion represents twenty-three percent (23%) or an estimated \$8,752,210. While the estimated unassigned fund balances falls slightly below the minimum fund balance goal, the City believes that it can meet the minimum threshold through personnel vacancies and other postponed expenditures throughout the year.

Revenue By Source



Property Tax Revenue By Fund



Major Sources of Revenue

- **Property Tax**

- Property taxes account for a significant portion of general fund revenue. Estimated collections for Fiscal Year 2017 are \$12,244,765 or 35.5% of general fund revenue. The property tax rate of \$0.70 per \$100 of valuation is levied upon all real property situated within the corporate limits of the City of Texarkana, Texas, and on all personal property which was owned within the corporate limits of the same on the first day of October 2016, except what is exempt by the Constitution and Laws of the State of Texas. The rate of \$0.70 is allocated among the General Fund (\$0.498151), TIRZ 1 Fund (\$0.021517), and the Debt Service Fund (\$0.180332). This tax is levied based on the appraised value of property as determined by the Bowie Central Appraisal District. The increase in appraised values over the prior year is estimated to be 2.5% based on the certified roll issued in July of 2016. The City Council approved a \$0.030707 tax increase for Fiscal Year 2017, which is expected to generate approximately \$675,000. Of this increase, an estimated \$653,000 will be allocated to the General Fund and \$22,000 to the TIRZ 1 Fund. The rate increase was implemented to offset additional costs associated with a compensation increase for all City employees. The compensation adjustments were based on a comprehensive study performed by PayScale Consulting of Seattle, Washington. The last across the board adjustment was given in October of 2011.

- **Sales Tax**

- The City also generates a large portion of its general fund revenue from sales tax collections. Estimated collections for Fiscal Year 2017 are \$16,282,000 or 47% of general fund revenue. The applicable rate for Texarkana, Texas is 8.25%. Of this percentage, 6.25% is allocated to the state, 0.5% is allocated to Bowie County, and the remaining 1.5% is retained by the City. The City has experienced favorable sales tax growth with a range of 2-4% growth over the last three years. Current projections recommend a conservative estimate for Fiscal Year 2017 of 3.4% or \$538,000 over the revised Fiscal Year 2016 estimates.

Major Sources of Revenue

(continued)

- **Franchise Fees**

- Franchise fees represent 4.5% of the Fiscal Year 2017 general fund revenue and are collected by the City from utility companies for public right-of-way usage. Current franchise fees include:
 - Electric
 - Gas
 - Telephone
 - Cable

Based on historical trends, the City has not seen significant growth in franchise fee revenue. The City expects to collect approximately \$1,547,000 in franchise revenue, a flat comparison to the revised Fiscal Year 2016 amount of \$1,548,000.

- **Charges for Services, Fees, and Permits**

- Charges for services, fees, and permits comprise about 4.25% of budgeted revenues or \$1,460,000 and are calculated based on historical trends. Staff reviews the fees on an annual basis and recommends changes to the City Council for approval. The Fiscal Year 2017 master fee list was adopted by the Council on September 12, 2016 and includes a total of 464 fee categories. A copy of the list can be referenced at <http://www.ci.texarkana.tx.us/documentcenter/view/2942>

- **Fines and Forfeitures**

- Fines and forfeitures are generally revenues collected by the City's municipal court. These collections represent approximately 5% of Fiscal Year 2017 budgeted revenues, or \$1,677,000, and are budgeted based on historical trends.



BUDGET SUMMARY PAGES

General Fund Statement of Revenue

Description	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Appropriated Fund Balance				
Appropriated Fund Balance	-	28,956	-	-
Appropriated Fund Balance	-	28,956	-	-
Charges for Services				
Animal Services	1,180	-	2,000	2,000
Animal Services - After Hours	376	-	-	-
City Of Texarkana, Ark	16,056	17,800	16,000	16,000
Contract Charge - IPC	18,900	18,900	18,900	18,900
MPO Service Charges	18,000	18,000	18,000	18,000
Police Overtime/Other	72,994	66,000	73,000	73,000
Police Overtime-Schools	78,426	83,000	83,000	83,000
Public Works Projects	174	-	-	-
Spraying Services	6,228	3,500	3,500	3,500
Charges for Services	212,334	207,200	214,400	214,400
Contribution From Others				
Contribution From Others	23,460	-	-	-
Contribution From Others	23,460	-	-	-
Fees				
Bringle Lake Green Fees	1,193	1,550	1,000	1,000
Civil Justice Fee	474	500	400	400
Death Certificates	17,682	15,500	16,000	17,500
Demolition Fees	157,390	128,750	-	-
Fire Fees	19,217	9,800	15,000	15,000
Garbage Collection Fees	383,391	415,110	540,000	440,000
Lien Recovery / Release	448	300	500	500
Lot Cleaning Fees	(137,482)	180,000	-	-
Payroll Deduction Fees	864	850	825	825
Senior Citizens Program	1,124	950	1,000	1,000
State Comp. Surcharge	233	200	200	200
Summer Rec. Program	-	1,900	-	-
Towing/Impound Revenue	8,025	-	30,000	30,000
Vital Postage Fee	788	800	725	725
Vital Statistics	136,882	132,355	140,000	142,800
Zoning Fees	10,361	15,600	10,200	10,302
Fees	600,589	904,165	755,850	660,252



BUDGET SUMMARY PAGES

General Fund Statement of Revenue

Description	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Fines and Forfeitures				
Arrest Warrant/Capias	132,234	131,500	140,000	145,000
Child Safety Fund	2,854	3,250	3,500	3,500
Collection Agency Fees	7,633	8,250	5,500	5,500
Combined Court Costs	323,486	372,750	280,000	285,000
Commercial Vehicle Fines	1,080	-	-	-
Comp Victims Of Crime	2,231	2,600	1,250	1,250
Cor Mgmt Ins & Cjc Fund	74	85	40	40
False Alarm Fines	4,500	4,350	250	-
Fines & Forfeitures	849,383	918,750	785,000	785,000
Fugitive Apprehension Fee	744	900	400	400
Indigent Defense Fee	16,308	17,850	14,000	14,000
Judicial Salaries Fee	44,009	48,825	38,000	38,000
Juvenile Crime & Delinquency	74	100	40	40
Municipal Treasury/Traffic	17,376	18,800	13,500	14,500
Special Expense & Admin	202,465	254,100	145,000	145,000
State Juror Fee	32,676	36,225	28,000	28,000
State Traffic Fee	172,596	192,675	135,000	145,000
Time Pymt Fee(Jud Eff)	5,560	6,195	5,400	5,500
Time Pymt Fee(No Restr)	22,247	25,200	21,500	21,500
Time Pymt Fee(State)	27,808	31,500	27,000	27,000
Truancy Prevention City Fee	7,206	-	6,500	6,500
Truancy Prevention Fee	7,667	8,600	6,725	6,725
Fines and Forfeitures	1,880,213	2,082,505	1,656,605	1,677,455
Franchise Taxes				
Cable TV Franchise	211,025	300,000	350,000	280,000
Electric- SW AR	22,911	23,000	21,700	22,000
Electric-Bowie Cass	4,596	6,400	6,400	6,000
Electric-SWEPCO	837,906	818,000	813,400	827,000
Gas Franchise	296,517	311,000	220,000	275,000
Taxicab Franchise	-	320	280	300
Telephone Franchise	140,604	112,000	136,500	137,000
Franchise Taxes	1,513,559	1,570,720	1,548,280	1,547,300
Grant Revenue				
Civil Defense	68,767	50,000	40,000	40,000
Contribution From US Govt.	546,879	-	113,962	30,631
Homeland Sec/Emer Mgmt	14,147	10,000	10,000	10,000



BUDGET SUMMARY PAGES

General Fund Statement of Revenue

Description	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
OJP - Police Vest Program	-	-	4,800	-
Reimbursements - Other	-	-	2,815	-
RSVP	22,405	44,000	-	-
Speed Step Grant	1,409	-	3,700	-
Grant Revenue	653,606	104,000	175,277	80,631
Insurance Contributions				
Reimbursement - Worker's Comp.	17,912	19,000	25,000	15,000
Insurance Contributions	17,912	19,000	25,000	15,000
Investment Revenue				
Dividend Revenue	245	245	220	220
Interest Revenue	33,441	28,000	45,000	45,000
Interest/Police Evidence	51	-	50	50
Rosehill Cemetery	6,036	5,000	6,780	6,800
Investment Revenue	39,773	33,245	52,050	52,070
Other Revenue				
Cash Short/Overages	7,675	-	-	-
Loan Proceeds	-	-	1,120,155	-
Miscellaneous Income	45,285	53,000	45,000	45,000
Parks Spec Events Don	8,515	4,575	4,000	4,000
Recovery Damage Claims	-	-	17,109	-
Sale Of Surplus Property	8,913	10,000	1,865	1,865
Other Revenue	70,388	67,575	1,188,129	50,865
Permits				
Alarm Permits	120,210	102,500	124,500	125,745
Alcohol Permit Fee	7,175	4,200	8,000	8,080
Amusement Devices Fees	2,685	2,000	2,000	2,250
Building Permits	420,498	273,750	255,000	265,000
Electrical Permits	27,844	32,585	30,000	30,300
Food Permits	76,154	69,800	80,000	80,800
Garage Sale Permits	4,020	3,135	3,500	4,000
Heat/Air Cond License	348	770	50	-
Peddler's Licenses	265	165	260	260
Permit - Row Encumbrance	-	-	200	200
Plans And Specs	12	-	-	-
Plumbing Permits	22,487	23,700	42,500	42,925



BUDGET SUMMARY PAGES

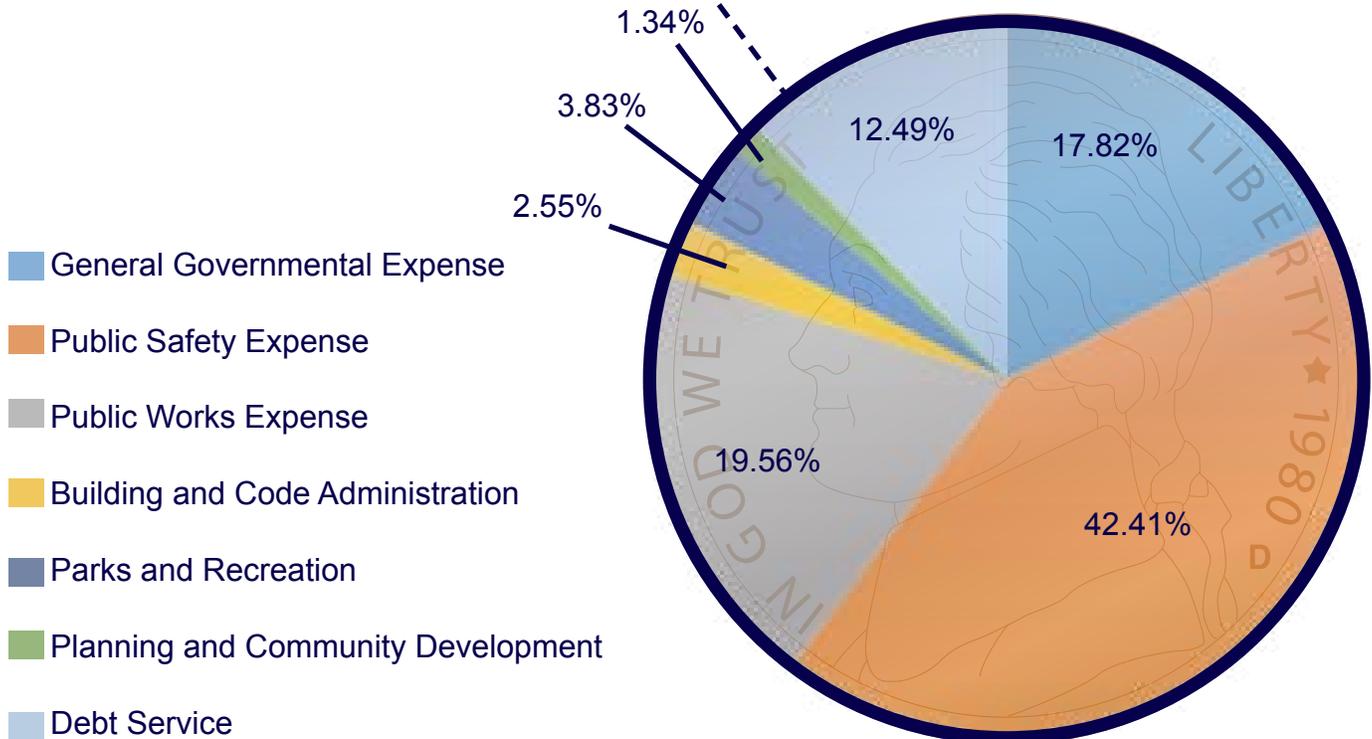
General Fund Statement of Revenue

Description	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Sign Permits	36,411	75,200	17,675	18,000
Special Events Permits	1,040	-	1,000	1,000
St Cutting/Driveway Per	1,986	2,500	1,900	1,900
Swimming Pool Permits	3,700	4,655	5,100	5,100
Permits	724,834	594,960	571,685	585,560
Property Tax Revenue				
Current City Taxes	10,303,037	10,585,964	10,495,698	11,937,765
Delinquent City Taxes	192,109	203,000	192,000	192,000
Penalty & Interest	115,542	123,000	115,000	115,000
Property Tax Revenue	10,610,688	10,911,964	10,802,698	12,244,765
Rental Revenue				
#12 Morris Lane Rental	9,600	9,600	9,600	9,600
Farmer's Market	274	365	100	-
Park Pavilion Rentals	5,735	6,565	5,000	5,000
Park Rent	4,505	2,600	2,150	2,150
Rental - SW Center	7,030	7,500	6,000	6,000
Rental Revenue	27,144	26,630	22,850	22,750
Taxes - Other				
City Sales Tax	15,164,177	15,321,343	15,744,669	16,282,697
In Lieu Of Taxes	-	49,500	108,694	50,000
Other Taxes	107,914	118,950	109,000	110,090
Taxes - Other	15,272,091	15,489,793	15,962,363	16,442,787
Transfers In				
Trf From Economic Development	-	-	77,685	650,000
Trf From Hotel Occupancy Tax Fund	80,250	-	-	-
Trf From Law Enf Program	-	-	-	-
Trf From TIRZ #1 Fund	12,000	12,000	12,000	2,000
Trf From TWU	-	-	-	21,097
Trf From Worker's Comp Fund	200,000	-	-	250,000
Transfers In	292,250	12,000	89,685	923,097
Revenue Total	31,938,840	32,052,712	33,064,872	34,516,932

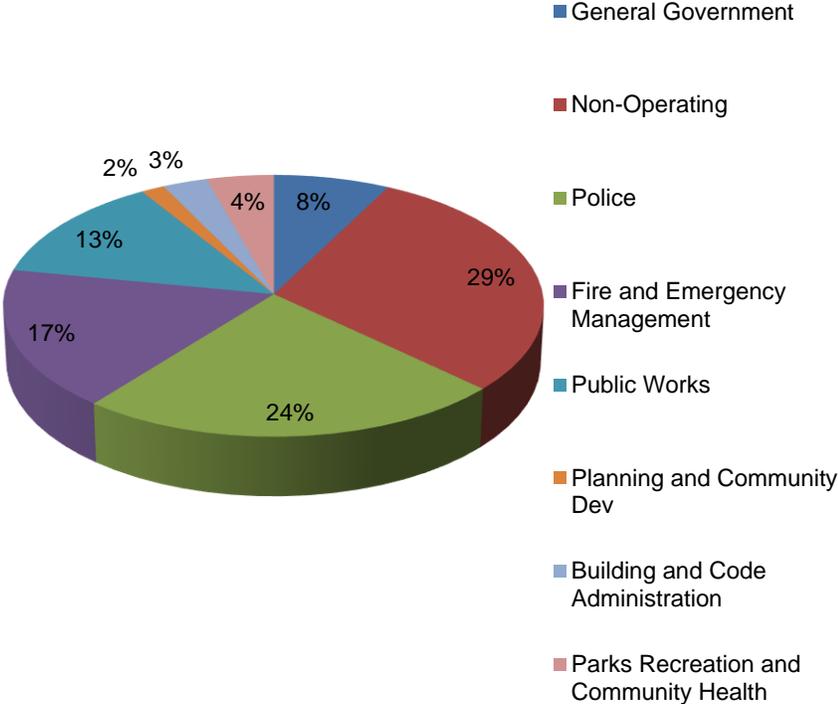
How Texarkana Residents and Taxpayers pay for City Services (“Price of Government Index”)



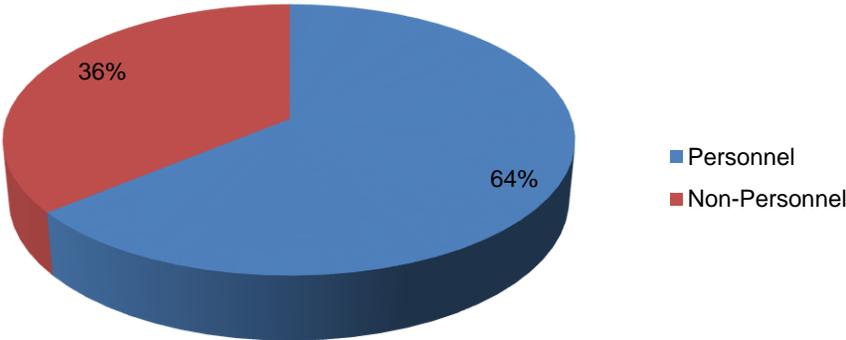
For every dollar a tax payer earns, less than a nickel, or \$0.0470, is paid to the City of Texarkana, Texas for services in the form of property taxes, user fees, and fines.



Expenditures By Division



Expenditures By Type





BUDGET SUMMARY PAGES

101 General Fund Expenditures By Activity

Description	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
General Government				
City Attorney	325,896	-	-	-
City Council	73,381	62,743	66,250	112,308
City Manager	891,965	994,382	903,184	935,735
City Secretary	(2,756)	-	-	-
Finance Administration	678,281	691,939	684,408	665,604
General Services	-	-	-	-
Human Resources	400,392	421,318	421,318	427,767
Municipal Court	640,902	556,390	534,162	464,477
Other	204,710	-	-	-
Public Information Officer	-	-	-	-
Vital Statistics	(2,310)	-	-	-
General Government	3,210,462	2,726,771	2,609,321	2,605,891
Police				
Patrol Division	4,934,923	4,807,072	4,815,470	4,833,208
Police Administration	1,751,381	352,469	1,301,418	320,609
Police Services Division	2,450,700	3,040,195	2,974,593	3,011,653
Police	9,137,004	8,199,735	9,091,481	8,165,471
Fire and Emergency Management				
Building and Life Safety	(10,524)	-	-	-
Emergency Management	29	-	-	-
Fire and Emergency Management	6,174,289	5,980,815	6,316,250	5,994,839
Fire Operations	(112,365)	-	-	-
Homeland Security	6,648	-	-	-
Fire and Emergency Management	6,058,076	5,980,815	6,316,250	5,994,839
Public Works				
Community and Public Works	(3,678)	-	-	-
Downtown Enhancement	407,876	-	-	-
Engineering and Infrastructure	189,802	187,301	207,301	191,011
Engineering and Traffic	264,491	324,849	277,584	656,611
Sign and Signal	394,092	407,982	454,982	-
Stormwater Management	232,666	469,097	542,394	-
Streets and Drainage	3,175,153	3,046,977	3,128,632	3,692,041
Public Works	4,660,403	4,436,207	4,610,894	4,539,663



BUDGET SUMMARY PAGES

101 General Fund Expenditures By Activity

Description	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Building and Code Administration				
Animal Control	194,778	-	-	-
Building and Code Administration	518,021	1,017,290	1,018,034	1,006,306
Code Enforcement	7,704	-	-	-
Environmental Health Services	78,490	-	-	-
Environmental Services	105,200	-	-	-
Building and Code Administration	904,194	1,017,290	1,018,034	1,006,306
Parks Recreation and Community Health				
Beverly Community Center	(832)	-	-	-
Building Maintenance	(1,926)	-	-	-
Parks and Recreation Administration	217,062	210,656	208,761	208,152
Parks Maintenance	1,127,221	1,261,128	1,328,640	1,030,629
Recreational Programs & Activities	257,328	284,333	231,719	251,429
Senior Citizens Program	(902)	-	-	-
Special Events	18,069	19,278	18,952	19,278
Sports Promotion	77,432	33,215	25,512	-
Parks Recreation and Community Health	1,693,451	1,808,610	1,813,584	1,509,488
Planning and Community Development				
Farmers Market	22,453	39,422	48,711	30,631
Planning and Community Development	269,635	393,932	1,071,032	497,892
Planning and Community Development	292,088	433,353	1,119,743	528,523
Veteran's Office				
Veterans Office	11,033	-	-	-
Veteran's Office	11,033	-	-	-
Non-Operating				
Non-Operating	5,373,906	7,449,930	7,672,278	10,166,494
Non-Operating	5,373,906	7,449,930	7,672,278	10,166,494
Refuse Services				
Refuse Services	-	-	-	-
Refuse Services	-	-	-	-
Expense Total	31,340,618	32,052,710	34,251,584	34,516,676

General Government

Departments 0000, 1000, 1100, 1110, 1120, 1200, 1300, 1310, 1400, 1500, 1601, 1602

- City Council
- Human Resources
- Municipal Court
- City Manager
- City Attorney
- Finance

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 City Attorney provides high quality legal assistance to the City as requested. 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.

Overall Budget

Proposed 16-17

City Council	112,308
City Manager	935,735
Human Resources	427,767
Municipal Court	464,477
Finance Administration	665,604
Total	<u>2,605,891</u>

General Government

Performance Measures

City Manager	Actual 13-14	Actual 14-15	Estimated 15-16
Alcohol Permits Issued	Not Available	Not Available	44
Special Event Permits Issued	Not Available	Not Available	47
Press Releases Written	Not Available	Not Available	71

Human Resources	Actual 13-14	Actual 14-15	Estimated 15-16
Employee Benefits Education			
Visits	Not Available	387	422
Emails and Flyers	Not Available	27	36
Worker's Compensation			
Number of Claims Processed	37	47	31
Net \$ Claims Incurred	\$206,787	\$168,213	\$124,680
Net \$ Claims Paid	\$151,465	\$146,874	\$63,534
Available Positions			
Posted	Not Available	23	70
Inquiries Received	Not Available	22,353	23,000
Applications Received	Not Available	886	1,300

Finance	Actual 13-14	Actual 14-15	Estimated 15-16
Accounts Payable Checks/Wires	2,442	2,490	2,538
Purchase Orders Issued	822	848	830

General Government

Budget Highlights

The 2016-17 General Government budgets continue to allow for the support of all city-wide departments through administrative functions. The Human Resources budget includes new funding for training through Strategic Government Resources (SGR). SGR provides a platform to assign, track, and report on training through a Learning Management System (LMS). The system comes with a comprehensive library of online courses that are all local government specific. It also provides for the upload of city specific content and documents (i.e. policies, codes of conduct etc.), links to other websites or other training (such as the training that TML provides), creation of quizzes and surveys, and a process for the upload and tracking of certificates.



Department Expenditures

Other 0000

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	35,864	-	-	-
Contractual Services	168,846	-	-	-
Grand Total	204,710	-	-	-

City Council 1000

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	476	435	435	-
Personnel Services	29,958	30,774	30,774	30,774
Supplies	6,429	7,046	6,360	7,046
Contractual Services	36,518	24,488	28,681	74,488
Grand Total	73,381	62,743	66,250	112,308

City Manager 1100

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	7,274	12,874	12,874	-
Personnel Services	702,639	764,273	739,240	752,365
Supplies	20,179	17,996	16,300	17,996
Maintenance	13,227	3,600	6,500	3,600
Contractual Services	148,647	195,639	128,270	161,774
Grand Total	891,965	994,382	903,184	935,735

City Secretary 1200

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	(2,756)	-	-	-
Grand Total	(2,756)	-	-	-

Human Resources 1300

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	1,642	5,124	5,124	-
Personnel Services	306,994	328,190	328,190	325,651
Supplies	9,016	5,489	6,289	6,389
Maintenance	9,362	13,958	13,958	13,958
Contractual Services	73,378	68,557	67,757	81,770
Grand Total	400,392	421,318	421,318	427,767



Department Expenditures

Vital Statistics 1310

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	(2,310)	-	-	-
Grand Total	(2,310)	-	-	-

City Attorney 1400

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Contractual Services	325,896	-	-	-
Grand Total	325,896	-	-	-

Municipal Court 1500

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	6,296	-	6,500	6,500
Personnel Services	497,255	530,280	494,295	433,367
Supplies	4,998	4,707	5,800	5,700
Maintenance	63	1,080	8,337	50
Contractual Services	132,290	20,323	19,230	18,860
Grand Total	640,902	556,390	534,162	464,477

Finance Administration 1601

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	4,840	6,947	6,947	-
Personnel Services	591,227	633,146	609,577	613,758
Supplies	12,098	17,259	15,788	16,550
Maintenance	1,651	2,400	5,750	2,500
Contractual Services	18,697	32,187	46,346	32,796
Capital Outlay	49,768	-	-	-
Grand Total	678,281	691,939	684,408	665,604

Veteran's Office

Department 2500

- Veteran's Office

Mission

The operation of this office is jointly supported by the City of Texarkana, Texas, Bowie County, and Miller County. The office is located in the Miller County Courthouse, and it's mission is to provide various services to veterans who reside in this area.

Overall Budget

Proposed 16-17

Veteran's Office

-

Budget Highlights

This budget was moved to an allocation line in the Non-Operating budget section in Fiscal Year 2015-16.



Department Expenditures

Veterans Office 2500

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	9,283	-	-	-
Supplies	550	-	-	-
Maintenance	300	-	-	-
Contractual Services	900	-	-	-
Grand Total	11,033	-	-	-

Non-Operating

Department 2700

- 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.

Overall Budget

Proposed 16-17

Non-Operating	10,166,494
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Budget Highlights

The 2016-17 budget for Non-Operating includes a new allocation for a transfer to establish a Building Maintenance Fund and an increased allocation for a transfer to the Technology Fund. These amounts were previously budgeted in separate departments, but have been combined into the Non-Operating budget for the upcoming fiscal year. This budget also includes \$1,200,000 in the reserve appropriations line item to fund employee raises based on recommendations from a recent compensation study.



Department Expenditures

Non-Operating 2700

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	3,008,834	3,319,681	3,336,516	4,411,888
Supplies	218	2,425	2,382	2,750
Maintenance	-	-	10,220	-
Contractual Services	2,364,854	4,127,824	4,197,478	5,598,391
Capital Outlay	-	-	125,682	153,466
Grand Total	5,373,906	7,449,930	7,672,278	10,166,494

Police

Departments 1701, 1702, 1703

- Police Administration
- Uniformed Police Services
- Criminal Investigation Services
- Crime Prevention
- Traffic Enforcement
- City Marshal Operations
- Evidence Management
- Strategic Partnerships
- Problem Oriented Policing
- Regional Training Source

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.

Overall Budget	Proposed 16-17
Police Administration	320,609
Patrol Division	4,833,208
Services Division	3,011,653
Total	<u>8,165,470</u>

Budget Highlights

The 2016-2017 Police Department budget includes an estimated reimbursable overtime expense of \$93,700 that will be covered 100% by contracted parties. Funds have been earmarked within the budget that will allow for a significant increase in our community outreach through hosting programs that will benefit our citizens including the reinstatement of our Police Explorer program. One police officer assigned to Pleasant Grove ISD is paid through the police department budget; however, PGISD reimburses 71% or \$59,203 that is paid to the general fund. Grant revenue for the police department will include Bullet Proof Vest Funding at approximately \$10,000, Justice Administration Grant for equipment at \$16,797, Law Enforcement Officer Standards and Education training funds at \$6,000, and the \$15,000 from the 100 Club for the purchase of steel plate carriers for protection in the event of an active shooter incident. There is a hold over of \$20,000 from 2015-2016 in the form of a refund from L-3 Corporation for the return of their body camera products. The hold over amount will be used to purchase body cameras from a different vendor. The Police Department will continue to strive for efficient and effective service delivery while working within in the approved budget.

Police

Performance Measures

Operations Division: The larger of the department's two primary divisions, this division provides the community with 24/7 uniformed first responder patrol, traffic enforcement and Special Weapons and Tactics services. These services are available for emergency responses, crime deterrence and public assistance at all times and are considered the backbone of the department.

	Actual 13-14	Actual 14-15	Estimated 15-16
Calls for Service	42,243	38,523	39,140
Traffic Accidents Worked	2,723	2,905	3,065
Traffic Stops Made	17,445	15,456	15,270
Citations Issued	11,807	10,790	8,000

Services Division: This division includes all other functions of the department that serve in support of the Operations Division. This division includes, Criminal Investigations, Narcotics, Forensics, Crime Analysis, Property and Evidence, Training, Crime Prevention and Public Information. The Services Division performs highly technical advanced services that generally occur after initial police response.

	Actual 13-14	Actual 14-15	Estimated 15-16
Cases Assigned	2,835	2,694	2,364
Cases Cleared	1,305	1,235	1,220
Cases Cleared by Arrest	339	385	310
Cases Suspended with Warrant	46	149	115



Department Expenditures

Police Administration 1701

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	31,459	37,741	37,741	-
Personnel Services	605,263	209,762	207,929	215,643
Supplies	10,627	53,356	53,262	53,356
Maintenance	600	1,150	575	1,150
Contractual Services	942,587	50,460	42,601	50,460
Capital Outlay	160,844	-	959,310	-
Grand Total	1,751,381	352,469	1,301,418	320,609

Patrol Division 1702

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	4,598,733	4,570,145	4,530,519	4,596,281
Supplies	243,394	120,702	159,816	120,702
Maintenance	7,170	44,652	55,320	44,652
Contractual Services	85,626	71,573	69,816	71,573
Grand Total	4,934,923	4,807,072	4,815,470	4,833,208

Police Services Division 1703

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	2,273,465	2,908,437	2,827,320	2,879,895
Supplies	39,530	34,978	43,741	32,119
Maintenance	34,830	2,531	6,099	5,390
Contractual Services	102,874	94,249	97,433	94,249
Grand Total	2,450,700	3,040,195	2,974,593	3,011,653

Fire and Emergency Management

Departments 1801, 1802, 1804, 1850, 1856

- Fire Administration
- Fire Operations
- Emergency Management
- Fire Prevention
- Fire Investigation
- Training
- Compliance
- Grant Management

Mission

To protect the Citizens of Texarkana 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.

Overall Budget

Proposed 16-17

Fire Administration	5,994,839
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Budget Highlights

The revised fiscal year 2016 budget includes the purchase of new self-contained breathing apparatus (SCBA) for firefighters, along with a new air compressor to fill the SCBA bottles. The department also continues to work toward expanding the capabilities of the Emergency Operations Center through the addition of new technology. Also included in the revised budget is the purchase of new tablets for fire inspections. The fiscal year 2017 budget supports normal operations of the City's fire service.

Fire and Emergency Management

Performance Measures

Total Responses: This is a measure of how many total responses the fire department responded to in a given period of time. Total responses is a measure of output in the form of calls for service. Each call is different and the amount of time spent on each call varies, however, the total number of calls is a good measure of overall performance.

	Actual 13-14	Actual 14-15	Estimated 15-16
Total Calls For Service	3,204	3,030	3,190

Response Time: Response time is a measure of how long it takes a fire unit to respond to an emergency. In this calculation we look specifically at emergency runs within our jurisdiction. The average time is calculated by averaging the response times for 90% of all emergency responses in a given time frame. The Fire Department strives for a four minute or less response time to 90% of all emergency calls.

	Actual 13-14	Actual 14-15	Estimated 15-16
Average Response Time	3:58	4:06	4:09

Fire Loss: Fire Loss is a calculation of efficiency. The total value of all property lost to fire damage is divided by the total value of the property that was directly threatened by fire and the result is a percentage of loss. The Fire Department strives to maintain an annual loss percentage of less than 10%.

	Actual 13-14	Estimated 14-15	Estimated 15-16
Threatened Property Lost	5.69%	8.77%	11.48%



Department Expenditures

Fire and Emergency Management 1801

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	12,463	13,492	13,492	-
Personnel Services	5,896,591	5,714,717	5,686,116	5,735,733
Supplies	119,326	139,665	199,792	147,166
Maintenance	54,198	14,700	9,700	14,700
Contractual Services	91,712	98,241	98,341	97,241
Capital Outlay	-	-	308,810	-
Grand Total	6,174,289	5,980,815	6,316,250	5,994,839

Fire Operations 1802

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	(112,365)	-	-	-
Supplies	-	-	-	-
Maintenance	-	-	-	-
Contractual Services	-	-	-	-
Grand Total	(112,365)	-	-	-

Building and Life Safety 1804

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	(10,524)	-	-	-
Supplies	-	-	-	-
Contractual Services	-	-	-	-
Grand Total	(10,524)	-	-	-

Emergency Management 1850

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Contractual Services	29	-	-	-
Grand Total	29	-	-	-

Homeland Security 1856

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Supplies	6,648	-	-	-
Grand Total	6,648	-	-	-

Public Works

Departments 1901, 1902, 1904, 1907, 1908, 2008, 2101

- Public Works Administration
- Engineering Design Division
- Streets Division
- Fleet Services Division
- Sign and Signal Division
- Storm Water Management 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 maintenance of the City's infrastructure system and the City's fleet.

Overall Budget

Proposed 16-17

Engineering & Infrastructure	191,011
Engineering & Traffic	656,611
Streets & Drainage	3,692,041
	4,539,663

Budget Highlights

The 2016-17 Public Works Department Budget includes \$200,000 to continue the residential demolition program. Also included in this budget is funding to continue to utilize the work order system software. This software helps crews in the field cut response time on service requests and provide more efficient service to citizens.

Performance Measures

	Actual 13-14	Actual 14-15	Estimated 15-16
Engineering Reviews	Not Available	Not Available	150
Street Maintenance and ROW Work Orders	Not Available	Not Available	1,200
Sign and Signal Work Orders	Not Available	Not Available	2,000



Department Expenditures

Engineering & Infrastructure 1901

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	793	2,294	2,294	-
Personnel Services	179,923	174,381	174,381	180,385
Supplies	550	1,682	1,882	1,682
Maintenance	4,000	135	20,135	135
Contractual Services	4,536	8,809	8,609	8,809
Grand Total	189,802	187,301	207,301	191,011

Engineering & Traffic 1902

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	2,533	1,891	1,891	-
Personnel Services	242,348	302,356	255,156	525,455
Supplies	8,557	7,939	8,014	14,933
Maintenance	557	180	180	81,805
Contractual Services	10,496	12,483	16,263	34,418
Grand Total	264,491	324,849	281,504	656,611

Streets & Drainage 1904

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	2,856	4,279	4,279	-
Personnel Services	1,698,370	1,951,776	1,750,596	2,244,231
Supplies	61,154	49,042	42,982	57,836
Maintenance	396,044	350,485	378,303	454,383
Contractual Services	1,009,380	691,395	847,893	935,590
Capital Outlay	7,349	-	100,659	-
Grand Total	3,175,153	3,046,977	3,124,713	3,692,041

Sign & Signal 1907

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	1,957	1,964	1,964	-
Personnel Services	274,832	295,464	295,464	-
Supplies	5,115	6,994	6,994	-
Maintenance	81,149	81,625	81,625	-
Contractual Services	28,041	21,936	21,936	-
Capital Outlay	2,999	-	47,000	-
Grand Total	394,092	407,982	454,982	-



Department Expenditures

Stormwater Management 1908

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	1,124	2,244	2,244	-
Personnel Services	151,448	150,325	158,539	-
Supplies	1,016	1,794	2,206	-
Maintenance	62,180	103,898	92,451	-
Contractual Services	16,899	210,835	286,955	-
Grand Total	232,666	469,097	542,394	-

Downtown Enhancement 2008

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Capital Outlay	407,876	-	-	-
Grand Total	407,876	-	-	-

Community & Public Works 2101

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	(3,678)	-	-	-
Grand Total	(3,678)	-	-	-

Planning and Community Development

Departments 2001, 2007

- Community Redevelopment Grant Administration
- Housing and Demolition
- Grant Development
- EPA Brownfield
- Neighborhood & Downtown Revitalization

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 Farmers' Market. As part of the USDA grant program, the Texarkana Texas Farmers' Market is a seasonal open-air farmers' market featuring locally grown natural produce. Patrons enjoy the best home-grown goodness the South and the West have to offer. Farm-fresh, nutrition-packed items available at the Texarkana, Texas Farmers' Market from spring to fall.

Overall Budget	Proposed 16-17
Community Development	497,892
Farmers Market	30,631
	<hr/> <hr/> 528,523

Budget Highlights

The 2016-17 budget for the Planning and Community Development department represents the administration of 4.2 million in federal, state and local grant awards including HUD CDBG, EPA Brownfields, USDA and National Endowment for the Arts funding. The department will also partner with Texas A&M University - Texarkana and Texarkana College for neighborhood revitalization projects including National Night Out, City-Wide Cleanups and TAMU-T iServe Week. This budget allows for an update of the City's Comprehensive Plan through citizen engagement and community workshops. The Planning and Community Development department plans to continue to implement the Texarkana Farm to Table initiative through the farmers' market and community gardens, oversee funding for CoC and ESG Homeless Supportive Housing Grants, manage an expedited review process for planning and zoning applications, as well as plan and facilitate the Texarkana Arts & Historic District as a collaborative marketing venture through downtown partners Main Street Texarkana, Chamber of Commerce, Texarkana Museums System, Texarkana Regional Arts & Humanities Council, Texarkana Symphony Orchestra and City of Texarkana, Arkansas.

Planning and Community Development

Performance Measures

Deliver effective and streamlined services for programs related to 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.

	Actual 13-14	Actual 14-15	Estimated 15-16
Zoning Applications	11	28	30
Site Plans Approved	8	8	15
Homebuyer Assistance Applications	2	10	11
Homeowner Rehab Applications	2	8	12
Active Neighborhood Associations	-	1	2

The Department is also responsible for research, application and administration of grant programs and projects. Grant funding is used for projects such as improving infrastructure, public parks, purchasing equipment for city departments, improving energy efficiency, implementing housing reconstruction and homebuyer assistance, transitional housing and job training programs for low-income individuals and families, and addressing contaminated brownfield sites.

	Actual 13-14	Actual 14-15	Estimated 15-16
Grant Applications	5	6	4
Grants Awarded	2	5	4
Billable Grant Project Hours	3,706	3,806	4,102
EPA Brownfield Activities Completed	2	6	6
CDBG Project Activities Completed	6	3	6

Deliver quality farmers' market produce and programming for Texarkana residents.

	Actual 13-14	Actual 14-15	Estimated 15-16
Farmers' Market Vendors	12	17	22
Farmers' Market Events	10	13	17



Department Expenditures

Planning and Community Development 2001

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	2,005	3,500	177,717	-
Personnel Services	240,385	297,152	306,185	362,636
Supplies	6,023	8,089	7,089	8,089
Maintenance	1,296	450	450	450
Contractual Services	18,101	84,740	113,840	126,717
Capital Outlay	1,825	-	465,750	-
Grand Total	269,635	393,932	1,071,032	497,892

Farmers Market 2007

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	-	33,542	33,542	24,751
Supplies	1,511	-	-	-
Contractual Services	20,743	4,060	4,060	4,060
Capital Outlay	199	1,820	11,109	1,820
Grand Total	22,453	39,422	48,711	30,631

Building and Code Administration

Departments 1906, 2003, 2004, 2005, 2006

- Inspection
- Environmental Services
- Code Enforcement
- Animal Control
- Environmental Health
- Food/ Restaurant Inspections
- Building Plan Review

Mission

The Building and Code Administration Department manages the overall code enforcement for all building construction, zoning, litter, building, junk vehicle code enforcement for the City. Our goal is to insure the health and safety of all buildings and eating establishments as well as environmental codes for all our citizens.

Overall Budget

Proposed 16-17

Building and Code Administration

1,006,306

Budget Highlights

The 2016-2017 Budget allows the Building and Code Administration to continue to provide service to the construction trades, food service establishments, and neighborhoods. The departments work diligently to insure all city codes and regulations are met in the city for conformity and code compliance. Safety and code compliance are our primary function and to provide assistance to the city.

Building and Code Administration

Performance Measures

Inspections: Building inspectors insure that construction meets local and national building codes, ordinances, and zoning regulations. Inspectors spend considerable time inspecting worksites. They handle building complaints regarding citizens and landlords, identify substandard structures for repair or demolition to keep down vagrancy, infestation, and improve the health of the community. Inspectors review plans, research code, building materials, and building processes for engineering, electricians, and the general public. They assist with interpretations of the code for residential and commercial remodels, new construction, and to insure overall compliance.

	Actual 13-14	Actual 14-15	Estimated 15-16
Building Inspections	1,428	1,135	1,200
Electrical Inspections	1,116	964	1,000
Plumbing Inspections	1,872	1,045	1,050
HVAC Inspections	792	460	450
Sign Inspections	1,311	892	900
Courtesy	496	459	500
Certificates of Occupancy	162	179	180

Code Enforcement: Provides continued monitoring of violations regarding litter, junk vehicles, nuisances, and dumping within the City. Code enforcement also educates the public on safety and health issues involving trash disposal and other general environmental procedures for the prevention of disease and unsafe conditions.

	Actual 13-14	Actual 14-15	Estimated 15-16
Trash Violations	208	216	200
Illegal Dumping	364	381	400
Litter & Nuisance	1,266	1,301	1,500
Educational Courtesy	31	30	35
Junk Vehicles	113	127	135
Junk Vehicles Removed	5	10	10
Violations Taken to Court	55	56	45

Environmental Health: Provides a Health Inspector to coordinate inspections to ensure a safer environment for our citizens. Inspections include food service establishments, retail food stores, public and semi-public swimming pools, spas, hot tubs, day care centers, foster homes, nursing homes and schools. Environmental Health is responsible for addressing complaints against private swimming pools that create a health and safety risk to the community. Wastewater disposal and other health related matters are monitored to safeguard the health of our community.

Building and Code Administration

	Actual 13-14	Actual 14-15	Estimated 15-16
Routine Inspections	464	469	470
Complaint Inspections	84	105	100
Courtesy Inspections	38	45	45
Nuisance Violations	5	4	5

Animal Services: A health and safety service that is provided to educate and enforce ordinances pertaining to the housing, care, control, and licensing of domestic animals, urban wildlife education, and disease prevention.

	Actual 13-14	Actual 14-15	Estimated 15-16
Dispatched Calls	2,800	2,651	2,750
Issues Found on Patrol	1,000	989	1,000
Live Traps Set	380	391	400
Written Warnings	130	105	110
Notice of Misdemeanor Violations Issued	75	69	65



Department Expenditures

Building and Code Administration 1906

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	4,508	12,303	12,303	-
Personnel Services	439,318	742,853	743,661	724,236
Supplies	23,252	36,701	36,428	36,428
Maintenance	1,381	14,934	15,143	15,143
Contractual Services	49,563	210,499	210,499	230,499
Grand Total	518,021	1,017,290	1,018,034	1,006,306

Environmental Services 2003

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	2,698	-	-	-
Personnel Services	95,303	-	-	-
Supplies	950	-	-	-
Maintenance	1,121	-	-	-
Contractual Services	5,129	-	-	-
Grand Total	105,200	-	-	-

Code Enforcement 2004

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	4,255	-	-	-
Supplies	22	-	-	-
Maintenance	22	-	-	-
Contractual Services	3,404	-	-	-
Grand Total	7,704	-	-	-

Animal Control 2005

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	83,489	-	-	-
Supplies	4,833	-	-	-
Contractual Services	106,456	-	-	-
Grand Total	194,778	-	-	-



Department Expenditures

Environmental Health Services 2006

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	68,234	-	-	-
Supplies	4,431	-	-	-
Contractual Services	5,825	-	-	-
Grand Total	78,490	-	-	-

Parks and Recreation and Community Health

Departments 2201, 2202, 2203, 2209, 2210, 2213, 2214

- Building Maintenance
- Parks & Recreation Administration
- Park Planning
- Parks Grounds and Facilities Maintenance
- 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.

Overall Budget	Proposed 16-17
Parks & Recreation Administration	208,152
Parks Maintenance	1,030,629
Recreational Programs & Activities	251,429
Special Events	19,278
Total	1,509,488

Budget Highlights

The 2016-17 Parks, Recreation & Community Health budget includes combining the Sports Promotion Department (2214) within the current Parks Maintenance Department (2202) and Special Events Department (2210). All utility expenses (electrical, gas, water) for city buildings and facilities will be consolidated in the Parks Maintenance budget (2202). The Parks Department will also be responsible for the oversight and operation of a newly established Building Maintenance Fund (Fund 228). This fund will be utilized for building repairs and improvements of city owned facilities. Overall, the fiscal year 2017 budget does not include any enhancements. Budgeted expenditures have been kept fairly constant compared to the 2015-16 budget, despite the growing demand on our city parks and facilities.

Parks and Recreation and Community Health

Performance Measures

	Actual 13-14	Actual 14-15	Estimated 15-16
Parks Facility Rentals	915	980	1,050
Youth Participation Activities/Programs/ Sports	1,200	1,650	1,700
Parks & Recreation Community Events	22	22	25



Department Expenditures

Building Maintenance 1909

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Personnel Services	(1,949)	-	-	-
Supplies	-	-	-	-
Maintenance	-	-	-	-
Contractual Services	22	-	-	-
Capital Outlay	-	-	-	-
Grand Total	(1,926)	-	-	-

Parks & Recreation Administration 2201

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	18,731	3,665	3,665	-
Personnel Services	187,210	190,962	188,737	189,423
Supplies	4,650	3,419	3,419	3,419
Maintenance	97	-	-	-
Contractual Services	6,373	12,610	12,940	15,310
Grand Total	217,062	210,656	208,761	208,152

Parks Maintenance 2202

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	-	547	547	-
Personnel Services	711,414	709,260	683,326	695,804
Supplies	49,639	47,800	53,805	53,800
Maintenance	146,284	335,615	300,001	74,793
Contractual Services	174,923	117,907	240,961	206,232
Capital Outlay	44,961	50,000	50,000	-
Grand Total	1,127,221	1,261,128	1,328,640	1,030,629

Recreational Programs & Activities 2203

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Transfers Out	2,221	2,221	2,221	-
Personnel Services	177,273	220,489	202,065	214,247
Supplies	13,542	16,243	15,643	16,243
Maintenance	8,556	90	90	90
Contractual Services	55,736	45,291	11,700	20,850
Grand Total	257,328	284,333	231,719	251,429



BUDGETED FUND BALANCE

102 Narcotics Division Operations Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
102	Narcotics Division Operations Fund	154,211	121,924	113,815	68,000
	Fund Balance	154,211	121,924	113,815	68,000
	Income				
40002	Narcotics Forfeitures	1,380	15,000	1,500	1,500
41000	Interest Revenue	453	475	300	300
41012	Receivable Interest	127	85	200	200
46084	Sale Of Surplus Property	-	-	10,176	-
46093	Appropriated Fund Balance	-	99,440	-	-
	Income	1,960	115,000	12,176	2,000
	Expenditures				
50037	Trf To Da's Office	-	14,500	-	-
50049	Return To Defendant	1,380	5,500	-	-
50067	Trf To Capital Replacement Fund	-	-	14,000	-
52207	Minor Tools And Equip	9,495	40,000	23,991	30,000
52220	Safety Related Supplies	-	15,000	-	-
53403	Motor Vehicles-Dept. Use	-	10,000	-	10,000
54504	Special Services	13,193	30,000	20,000	30,000
55702	Major Tools & Equipment	6,850	-	-	-
55704	Motor Vehicles	16,692	-	-	-
55707	Computer Hard &Software	(5,254)	-	-	-
	Expenditures	42,356	115,000	57,991	70,000
	Fund Balance	113,815	121,924	68,000	(0)



BUDGETED FUND BALANCE

103 Personnel Policy Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
103	Personnel Policy Fund	770,817	827,217	896,460	855,960
	Fund Balance	770,817	827,217	896,460	855,960
	Income				
40050	Trf From General Fund	502,000	502,000	502,000	550,000
41000	Interest Revenue	2,004	2,000	2,500	2,500
46093	Appropriated Fund Balance	-	743,650	-	-
	Income	504,004	1,247,650	504,500	552,500
	Expenditures				
50006	Termination Pay	270,810	300,000	350,000	350,000
51112	Worker's Comp	8,587	10,000	10,000	11,000
51113	Pensions/Retirement	38,408	52,000	63,000	65,000
51114	Social Security	7,130	13,650	27,000	15,000
51115	Group Insurance	66,488	72,000	95,000	105,000
51150	OPEB Trust	-	800,000	-	-
51199	Accrued Payroll	(13,060)	-	-	-
	Expenditures	378,362	1,247,650	545,000	546,000
	Fund Balance	896,460	827,217	855,960	862,460



BUDGETED FUND BALANCE

104 Workers Compensation Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
104	Workers Compensation Fund	474,605	377,205	377,325	363,450
	Fund Balance	474,605	377,205	377,325	363,450
	Income				
40006	Employer Contribution	389,132	391,000	260,000	290,000
41000	Interest Revenue	1,663	1,600	1,125	1,150
46093	Appropriated Fund Balance	-	(72,600)	-	-
	Income	390,795	320,000	261,125	291,150
	Expenditures				
50009	Trf To General Fund	200,000	-	-	250,000
54503	Insurance & Bond	288,075	320,000	275,000	290,000
	Expenditures	488,075	320,000	275,000	540,000
	Fund Balance	377,325	377,205	363,450	114,600



BUDGETED FUND BALANCE

105 Payroll Disbursement Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
105	Payroll Disbursement Fund	844	-	662	662
	Fund Balance	844	-	662	662
	Income				
46092	Cash Short/Overages	82	-	-	-
	Income	82	-	-	-
	Expenditures				
54520	Miscellaneous Expense	264	-	-	-
	Expenditures	264	-	-	-
	Fund Balance	662	-	662	662



BUDGETED FUND BALANCE

106 AP Disbursement Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
106	AP Disbursement Fund	(1)	-	(1)	(1)
	Fund Balance	(1)	-	(1)	(1)
	Income				
	Income	-	-	-	-
	Expenditures				
	Expenditures	-	-	-	-
	Fund Balance	(1)	-	(1)	(1)



BUDGETED FUND BALANCE

107 Court Security Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
107	Court Security Fund	318,728	323,801	330,023	341,473
	Fund Balance	318,728	323,801	330,023	341,473
	Income				
41000	Interest Revenue	1,101	1,100	1,000	1,000
46054	Municipal Ct.Bldg.Secur	25,088	27,000	21,000	21,000
46093	Appropriated Fund Balance	-	34,875	-	-
	Income	26,189	62,975	22,000	22,000
	Expenditures				
51103	Maintenance Operations	4,089	21,000	5,000	5,990
51112	Worker's Comp	125	137	150	127
51113	Pensions/Retirement	-	-	-	943
51114	Social Security	313	338	400	458
51199	Accrued Payroll	16	-	-	-
54504	Special Services	-	-	-	12,481
55801	Building & Facilities	10,351	41,500	5,000	20,000
	Expenditures	14,894	62,975	10,550	40,000
	Fund Balance	330,023	323,801	341,473	323,474



BUDGETED FUND BALANCE

109 General Property & Liability Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
109	General Property & Liability Fund	86,016	96,201	134,618	149,848
	Fund Balance	86,016	96,201	134,618	149,848
	Income				
40050	Trf From General Fund	175,000	175,000	175,000	200,000
41000	Interest Revenue	353	200	230	250
46093	Appropriated Fund Balance	-	(200)	-	-
	Income	175,353	175,000	175,230	200,250
	Expenditures				
54503	Insurance & Bond	126,751	175,000	160,000	200,000
	Expenditures	126,751	175,000	160,000	200,000
	Fund Balance	134,618	96,201	149,848	150,098



BUDGETED FUND BALANCE

113 Conservation Revolving Loan Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
113	Conservation Revolving Loan Fund	27,255	30,425	30,427	33,602
	Fund Balance	27,255	30,425	30,427	33,602
	Income				
40050	Trf From General Fund	3,085	3,085	3,085	-
41000	Interest Revenue	86	85	90	-
46093	Appropriated Fund Balance	-	30,426	-	-
	Income	3,171	33,596	3,175	-
	Expenditures				
55702	Major Tools & Equipment	-	33,596	-	33,602
	Expenditures	-	33,596	-	33,602
	Fund Balance	30,427	30,425	33,602	(0)



BUDGETED FUND BALANCE

114 Court Technology Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
114	Court Technology Fund	18,186	21,016	17,295	20,659
	Fund Balance	18,186	21,016	17,295	20,659
	Income				
41000	Interest Revenue	71	75	25	25
46093	Appropriated Fund Balance	-	(6,014)	-	-
46122	Technology Fee	33,296	36,000	30,000	30,000
	Income	33,367	30,061	30,025	30,025
	Expenditures				
50069	Trf To Technology Fund	4,168	4,961	4,961	4,961
52207	Minor Tools And Equip	14,000	-	5,000	10,000
54608	Dues And Memberships	-	-	-	-
55707	Computer Hard &Software	16,090	25,100	16,700	26,000
	Expenditures	34,258	30,061	26,661	40,961
	Fund Balance	17,295	21,016	20,659	9,723



BUDGETED FUND BALANCE

115 Technology Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
115	Technology Fund	6,348	32,359	64,932	76,211
	Fund Balance	6,348	32,359	64,932	76,211
	Income				
40020	Perot Theatre Contribution	1,256	1,335	1,335	1,335
40050	Trf From General Fund	188,502	168,282	172,282	205,000
40057	Trf From Court Technology	4,168	4,961	4,961	4,961
40065	Trf From Health Fund	6,859	9,077	9,077	10,027
40087	Lease Proceeds	86,851	-	-	-
40090	Trf From Fleet	1,777	2,027	2,027	2,164
41000	Interest Revenue	356	500	50	250
41030	Trf From Economic Development Fund	328	547	547	547
46093	Appropriated Fund Balance	-	(11,729)	-	-
	Income	290,097	175,000	190,279	224,283
	Expenditures				
50200	Lease Purchase Int. Exp	3,621	4,000	4,000	6,250
52201	Supplies	-	-	5,000	-
52213	Computer Supplies	11,063	2,500	-	5,000
52226	Operating Lease	85,814	96,000	120,000	156,000
55707	Computer Hard & Software	86,851	7,500	-	-
55820	Capital Lease	44,164	65,000	50,000	57,000
	Expenditures	231,513	175,000	179,000	224,250
	Fund Balance	64,932	32,359	76,211	76,244



BUDGETED FUND BALANCE

605 Federal Asset Forfeiture Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
605	Federal Asset Forfeiture Fund	90,193	108,148	98,544	93,889
	Fund Balance	90,193	108,148	98,544	93,889
	Income				
40031	Contribution From Others	8,046	35,000	15,000	15,000
41000	Interest Revenue	305	350	345	350
46093	Appropriated Fund Balance	-	(15,350)	-	-
	Income	8,351	20,000	15,345	15,350
	Expenditures				
52207	Minor Tools And Equip	-	20,000	20,000	20,000
	Expenditures	-	20,000	20,000	20,000
	Fund Balance	98,544	108,148	93,889	89,239



BUDGETED FUND BALANCE

704 Capital Replacement Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
704	Capital Replacement Fund	292,385	824,612	868,516	306,905
	Fund Balance	292,385	824,612	868,516	306,905
	Income				
40050	Trf From General Fund	1,040,000	1,200,000	1,200,000	1,875,700
40054	Trf From Narcotics Fund	-	-	14,000	-
41000	Interest Revenue	2,512	2,000	2,500	2,000
46084	Sale Of Surplus Property	26,500	25,000	46,972	25,000
46086	Recovery Damage Claims	15,777	-	-	-
46093	Appropriated Fund Balance	-	599,550	-	-
	Income	1,084,789	1,826,550	1,263,472	1,902,700
	Expenditures				
50059	Trf To Fleet Fund	5,000	5,000	5,000	5,000
55704	Motor Vehicles	408,851	1,195,050	1,193,583	1,370,400
55706	Heavy Equipment	94,807	626,500	626,500	468,000
	Expenditures	508,658	1,826,550	1,825,083	1,843,400
	Fund Balance	868,516	824,612	306,905	366,205

NON-GENERAL FUNDS

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.

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.

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.

201 Supportive Housing Fund

DESCRIPTION:

The U.S. Department of Housing and Urban Development (HUD) has awarded the City of Texarkana, Texas in partnership with Domestic Violence Prevention and the Texarkana Friendship Center a \$907,635 Continuum of Care grant through the Texas Balance of State Continuum of Care Program.

FOCUS:

The grant titled “Doorways Home” will provide for a transitional housing program for domestic violence victims and for individuals who meet the HUD definition of homeless. Individuals that meet the HUD definition of homeless are sleeping in a place not meant for human habitation or in an emergency shelter and may include subcategories such as veterans, substance abuse, addiction or alcoholism, mental illness, HIV/AIDS, or other serious challenges to a successful life. The Doorways Home grant is part of the larger Doorways Home Project sponsored by the Texarkana Homeless Coalition. Doorways Home will serve up to 25 homeless families, individuals and their immediate families per year, using scattered-site housing.

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.

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.

205 EPA Petroleum Grant Fund

DESCRIPTION:

This program is offered by funding from the Environmental Protection Agency.

FOCUS:

The Hazardous and Petroleum Assessment grant program focuses on identifying contaminated sites in the downtown and 7th Street Corridor. The program assists property owners in determining the type and level of contamination so that an appropriate clean-up plan may be developed if needed.

206 EPA Job Training Grant Fund

DESCRIPTION:

This program is offered by funding from the Environmental Protection Agency.

FOCUS:

The City works in conjunction with Texas A&M University – Texarkana and the Texas A & M Engineering Extension Agency to providing training leading to certification in 13 areas of environmental training funded through the Environmental Workforce Development Job Training grant program. There is no cost to the participants for the training.

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.

208 EPA Multipurpose Grant Fund

DESCRIPTION:

This program is offered by funding from the Environmental Protection Agency.

FOCUS:

The Multipurpose Assessment and Clean-up Program provides grant funds for use in assessment and cleanup of 203 and 205 West Broad Street as part of the City's on-going downtown redevelopment initiative.

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.

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.

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.

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.

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.

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 in order 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

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.

225 EPA Brownfield Grant Fund

DESCRIPTION:

This program is offered by funding from the Environmental Protection Agency.

FOCUS:

The Assessment Grant provides funding for Phase I and Phase II assessment for 1) hazardous material contamination and 2) petroleum contamination.

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.

230 Rotary Splash Pad Fund

DESCRIPTION:

The Rotary Splash Pad Fund was established to collect and distribute funds received through a cooperative agreement with the four Texarkana Rotary Clubs to construct a City-owned splash pad for use by the citizens of Texarkana and the surrounding area.

FOCUS:

- Collect funds from various donors.
- Bid construction of the project, manage the construction project, and pay the contractor.
- Manage and maintain the Splash Pad through the Parks Department upon completion of the project.

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

415 2003 Bond Fund

DESCRIPTION:

To account for individual projects associated with the issuance of 2003 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the 2003 Bond Fund.

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.

420 2009 Bond Fund

DESCRIPTION:

To account for individual projects associated with the issuance of 2009 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the 2009 Bond Fund.

422 TIRZ Bond Fund

DESCRIPTION:

To account for individual TIRZ projects associated with the issuance of 2012 bonded debt.

FOCUS:

Reporting of revenue, expenditures and fund balances for the TIRZ 2012 Bond Fund.

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 emphasis on health education and prevention.

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.

701/702 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.

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.

801 Firemens Pension Fund

DESCRIPTION:

To provide Texarkana, Texas firefighters with a retirement plan.

FOCUS:

The focus of this fund is to administer the activities of this pension fund, collecting revenue from City and firefighter contributions, and overseeing expenditures to cover daily operation of the Fund. In 2016, this fund was placed under the supervision of a plan administrator who, along with a separate board, oversees the operations of the fund.

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.



BUDGET SUMMARY PAGES

Non General Fund Budget Summary

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Fund Balance October 1	-	-	-	-
116 TIRZ #1 Fund	196,466	356,416	454,666	868,503
117 Donation Fund	-	-	4,589	4,619
118 TIRZ #2 Fund	-	10,100	-	-
201 Supportive Housing Fund	4,789	-	(16,253)	(0)
203 CDBG Revolving Loan Fund	202,150	206,650	205,979	209,579
204 Community Development Block Grant Fund	0	-	0	0
205 EPA Petroleum Grant Fund	(617)	-	(617)	0
206 EPA Job Training Grant Fund	1,971	-	1,971	-
207 EPA Revolving Loan Grant Fund	3,845	-	(3,767)	(0)
208 EPA Multipurpose Grant Fund	10,768	-	10,768	0
209 Home Program Fund	73,603	19,447	63,156	(0)
211 Perot Theatre Fund	81,538	45,935	51,377	30,832
212 Hotel Occupancy Tax Fund	135,305	(4,696)	154,068	311,972
213 Perot Theatre Building Maintenance Fund	664,538	592,956	596,808	575,458
215 Housing Fund	436,047	436,897	437,754	438,579
217 Law Enforcement Block Grant Fund	20,565	68	86	(0)
219 Law Enforcement Program Fund	13,322	1,898	18,786	19,056
220 Metropolitan Planning Organization Fund	(28,523)	-	(5,767)	(5,732)
221 Texarkana Urban Transit District Fund	-	-	-	-
223 Economic Development Fund	1,144,629	785,983	1,333,128	1,268,215
225 EPA Brownfield Grant Fund	(74,129)	-	(74,118)	(0)
230 Rotary Splash Pad Fund	(64,716)	79	17,171	351
301 Debt Service Fund	(146,654)	(15,282)	(173,968)	98,847
415 2003 Bond Fund	181,526	-	182,073	-
417 2005 Bond Fund	724,177	630,377	726,113	484,600
420 2009 Bond Fund	2,515,322	-	(31,269)	-
422 TIRZ Bond Fund	3,109,362	1,501,789	1,898,526	395,437
501 Health Department Fund	265,372	208,897	323,908	375,781
502 Public Library Fund	(4,013)	-	(2,960)	-
701 Employee Health Trust Fund	1,961,491	1,453,469	1,152,052	1,962,207
702 Employee Health Claim Fund	(648,878)	-	487,903	(0)
703 Fleet Services Fund	522,780	419,956	563,912	476,668
801 Firemens Pension Fund	32,777,152	34,139,977	30,725,294	-
810 Member Cities Water Revenue Fund	(195)	-	(195)	0
901 General Fixed Assets Fund	127,357,416	-	128,160,234	128,160,234
903 Health Department Fixed Assets Fund	328,808	-	305,994	305,994
Fund Balance October 1	171,765,217	40,790,914	167,567,402	135,981,198



BUDGET SUMMARY PAGES

Non General Fund Budget Summary

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Revenue	-	-	-	-
110 Central Records & Communications Fund	-	2,289,230	2,260,000	2,866,919
116 TIRZ #1 Fund	522,650	701,827	681,575	918,138
117 Donation Fund	8,265	30,000	30,030	30,030
118 TIRZ #2 Fund	-	5,000	-	-
201 Supportive Housing Fund	90,104	-	16,253	-
202 Emergency Solutions Grant	-	-	-	600,000
203 CDBG Revolving Loan Fund	3,830	5,000	4,100	3,950
204 Community Development Block Grant Fund	167,405	423,129	423,129	376,613
205 EPA Petroleum Grant Fund	45,071	3,311	64,096	-
206 EPA Job Training Grant Fund	-	-	(1,971)	-
207 EPA Revolving Loan Grant Fund	22,262	829,459	833,226	813,810
208 EPA Multipurpose Grant Fund	9,460	145,250	301,750	30,000
209 Home Program Fund	16,470	61,997	18,287	-
211 Perot Theatre Fund	291,804	297,797	302,497	342,547
212 Hotel Occupancy Tax Fund	1,332,506	1,183,860	1,362,175	1,309,139
213 Perot Theatre Building Maintenance Fund	81,936	83,000	78,650	78,650
214 COC Homeless Assistance Grant Fund	114,913	327,241	418,835	406,920
215 Housing Fund	1,706	850	825	825
217 Law Enforcement Block Grant Fund	49,114	29,613	29,608	27,997
219 Law Enforcement Program Fund	7,491	7,050	7,270	7,315
220 Metropolitan Planning Organization Fund	241,166	228,000	228,035	236,524
223 Economic Development Fund	387,775	388,000	350,500	598,450
225 EPA Brownfield Grant Fund	29,910	73,272	79,031	-
227 NEA Grant Fund	-	-	100,000	100,000
230 Rotary Splash Pad Fund	89,162	30,000	5	4
301 Debt Service Fund	5,503,279	5,837,216	5,784,231	5,488,569
415 2003 Bond Fund	547	-	400	-
417 2005 Bond Fund	2,175	2,000	2,000	1,000
420 2009 Bond Fund	3,824	-	71	-
422 TIRZ Bond Fund	10,737	7,000	5,700	2,500
501 Health Department Fund	1,098,527	1,023,023	1,120,446	1,087,699
502 Public Library Fund	550,279	881,224	518,910	692,950
701 Employee Health Trust Fund	5,931,054	5,555,475	5,787,900	5,832,550
702 Employee Health Claim Fund	6,741,311	-	4,940,097	6,017,000
703 Fleet Services Fund	1,297,832	1,521,850	1,429,298	1,437,000
801 Firemens Pension Fund	424,872	3,660,500	1,192,311	-
810 Member Cities Water Revenue Fund	895,068	895,068	802,874	826,625
901 General Fixed Assets Fund	5,573,027	-	-	-
903 Health Department Fixed Assets Fund	5,200	-	-	-
Revenue	31,550,733	26,526,241	29,172,145	30,133,723



BUDGET SUMMARY PAGES

Non General Fund Budget Summary

	<u>Actual 14-15</u>	<u>Adopted 15-16</u>	<u>Revised 15-16</u>	<u>Proposed 16-17</u>
Expenditures	-	-	-	-
110 Central Records & Communications Fund	-	2,289,230	2,260,000	2,866,919
116 TIRZ #1 Fund	264,450	267,538	267,738	1,282,399
117 Donation Fund	3,676	30,000	30,000	30,000
201 Supportive Housing Fund	111,147			
202 Emergency Solutions Grant		-	-	600,000
203 CDBG Revolving Loan Fund		500	500	500
204 Community Development Block Grant Fund	167,405	423,129	423,129	376,613
205 EPA Petroleum Grant Fund	45,071	3,311	63,479	-
206 EPA Job Training Grant Fund		-	-	-
207 EPA Revolving Loan Grant Fund	29,874	829,459	829,459	813,810
208 EPA Multipurpose Grant Fund	9,460	145,250	312,518	30,000
209 Home Program Fund	26,917	81,443	81,443	-
211 Perot Theatre Fund	321,964	324,032	323,042	323,542
212 Hotel Occupancy Tax Fund	1,313,744	1,179,163	1,204,271	1,567,542
213 Perot Theatre Building Maintenance Fund	149,666	100,000	100,000	141,200
214 COC Homeless Assistance Grant Fund	114,913	327,241	418,835	406,920
215 Housing Fund		437,000	-	439,000
217 Law Enforcement Block Grant Fund	69,594	29,608	29,694	27,997
219 Law Enforcement Program Fund	2,027	7,000	7,000	8,000
220 Metropolitan Planning Organization Fund	218,410	228,000	228,000	207,500
223 Economic Development Fund	199,276	389,600	415,413	1,094,064
225 EPA Brownfield Grant Fund	29,899	73,272	4,913	-
227 NEA Grant Fund		-	100,000	100,000
230 Rotary Splash Pad Fund	7,275	30,080	16,825	355
301 Debt Service Fund	5,530,593	5,685,916	5,511,416	5,346,067
415 2003 Bond Fund	-	-	182,473	-
417 2005 Bond Fund	239	632,377	243,513	485,600
420 2009 Bond Fund	2,550,415	-	(31,197)	-
422 TIRZ Bond Fund	1,221,572	1,508,789	1,508,789	370,911
501 Health Department Fund	1,039,991	1,000,018	1,068,573	989,374
502 Public Library Fund	549,226	881,224	515,950	692,950
701 Employee Health Trust Fund	6,740,493	-	4,977,745	6,017,000
702 Employee Health Claim Fund	5,604,529	5,735,946	5,428,000	6,017,000
703 Fleet Services Fund	1,256,700	1,516,542	1,516,542	1,504,297
801 Firemens Pension Fund	2,476,729	2,621,300	31,917,605	-
810 Member Cities Water Revenue Fund	895,068	895,068	802,679	826,625
901 General Fixed Assets Fund	4,770,210			
903 Health Department Fixed Assets Fund	28,014			
Expenditures	35,748,548	27,672,036	60,758,348	32,566,186



BUDGET SUMMARY PAGES

Non General Fund Budget Summary

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Fund Balance September 30	-	-	-	-
110 Central Records & Communications Fund	-	-	-	0
116 TIRZ #1 Fund	454,666	790,705	868,503	504,242
117 Donation Fund	4,589	-	4,619	4,649
118 TIRZ #2 Fund	-	15,100	-	-
201 Supportive Housing Fund	(16,253)	-	(0)	(0)
203 CDBG Revolving Loan Fund	205,979	211,150	209,579	213,029
204 Community Development Block Grant Fund	0	-	0	0
205 EPA Petroleum Grant Fund	(617)	0	0	0
206 EPA Job Training Grant Fund	1,971	-	-	-
207 EPA Revolving Loan Grant Fund	(3,767)	-	(0)	(0)
208 EPA Multipurpose Grant Fund	10,768	-	0	0
209 Home Program Fund	63,156	-	(0)	(0)
211 Perot Theatre Fund	51,377	19,700	30,832	49,837
212 Hotel Occupancy Tax Fund	154,068	1	311,972	53,569
213 Perot Theatre Building Maintenance Fund	596,808	575,956	575,458	512,908
214 COC Homeless Assistance Grant Fund	-	-	0	(0)
215 Housing Fund	437,754	747	438,579	404
217 Law Enforcement Block Grant Fund	86	73	(0)	(0)
219 Law Enforcement Program Fund	18,786	1,948	19,056	18,371
220 Metropolitan Planning Organization Fund	(5,767)	-	(5,732)	23,292
221 Texarkana Urban Transit District Fund	-	-	-	-
223 Economic Development Fund	1,333,128	784,383	1,268,215	772,600
225 EPA Brownfield Grant Fund	(74,118)	-	(0)	(0)
227 NEA Grant Fund	-	-	-	-
230 Rotary Splash Pad Fund	17,171	(1)	351	0
301 Debt Service Fund	(173,968)	136,018	98,847	241,348
415 2003 Bond Fund	182,073	-	-	-
417 2005 Bond Fund	726,113	-	484,600	0
420 2009 Bond Fund	(31,269)	-	-	-
422 TIRZ Bond Fund	1,898,526	-	395,437	27,026
501 Health Department Fund	323,908	231,901	375,781	474,105
502 Public Library Fund	(2,960)	-	-	-
701 Employee Health Trust Fund	1,152,052	7,008,944	1,962,207	1,777,757
702 Employee Health Claim Fund	487,903	(5,735,946)	(0)	(0)
703 Fleet Services Fund	563,912	425,264	476,668	409,370
801 Firemens Pension Fund	30,725,294	35,179,177	-	-
810 Member Cities Water Revenue Fund	(195)	-	0	0
901 General Fixed Assets Fund	128,160,234	-	128,160,234	128,160,234
903 Health Department Fixed Assets Fund	305,994	-	305,994	305,994
Fund Balance September 30	167,567,402	39,645,119	135,981,199	133,548,736



BUDGETED FUND BALANCE

110 Central Records & Communications Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
	Fund Balance	-	-	-	-
	Income				
46246	Contr Tex Ar/Bic Payrll	-	2,289,230	2,260,000	2,866,919
	Income	-	2,289,230	2,260,000	2,866,919
	Expenditures				
50006	Termination Pay	-	37,000	30,000	37,500
51011	Stipend - Supervision	-	-	-	-
51101	Supervision	-	239,500	215,000	427,130
51102	Clerical	-	1,040,500	1,065,000	1,203,263
51103	Maintenance Operations	-	-	-	40,000
51105	Overtime	-	276,000	275,000	343,750
51106	Longevity Pay	-	36,000	22,000	23,625
51107	Incentive Pay	-	10,500	-	-
51111	Shift Differential Pay	-	5,700	6,000	7,500
51112	Worker's Comp	-	4,800	5,000	3,906
51113	Pensions/Retirement	-	264,000	250,000	266,784
51114	Social Security	-	125,500	120,000	129,704
51115	Group Insurance	-	249,000	270,000	382,301
51132	Telephone Allowance	-	730	2,000	1,456
51199	Accrued Payroll	-	-	-	-
	Expenditures	-	2,289,230	2,260,000	2,866,919
	Fund Balance	-	-	-	0



BUDGETED FUND BALANCE

116 TIRZ #1 Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
116	TIRZ #1 Fund	196,466	356,416	454,666	868,503
	Fund Balance	196,466	356,416	454,666	868,503
	Income				
40031	Contribution From Others	-	275,000	258,123	400,000
41000	Interest Revenue	1,622	1,750	2,000	2,500
46001	Current City Taxes	521,028	425,077	421,452	515,638
	Income	522,650	701,827	681,575	918,138
	Expenditures				
50009	Trf To General Fund	12,000	12,000	12,000	2,000
50052	Trf To Debt Service Fund	252,450	255,238	255,238	252,988
52204	Food Supplies	-	300	500	500
57080	St. Michael & Richill Drainage	-	-	-	406,000
57081	Extension of Pavilion Parkway	-	-	-	250,000
57082	Walton Box Culvert Drainage	-	-	-	370,911
	Expenditures	264,450	267,538	267,738	1,282,399
	Fund Balance	454,666	790,705	868,503	504,242



BUDGETED FUND BALANCE

117 Donation Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
117	Donation Fund	-	-	4,589	4,619
	Fund Balance	-	-	4,589	4,619
	Income				
40031	Contribution From Others	8,250	30,000	30,000	30,000
41000	Interest Revenue	15	-	30	30
	Income	8,265	30,000	30,030	30,030
	Expenditures				
52201	Supplies	-	-	3,500	3,500
54504	Special Services	3,676	30,000	26,250	26,250
57029	Farmers Market	-	-	250	250
	Expenditures	3,676	30,000	30,000	30,000
	Fund Balance	4,589	-	4,619	4,649



BUDGETED FUND BALANCE

118 TIRZ #2 Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
118	TIRZ #2 Fund	-	10,100	-	-
	Fund Balance	-	10,100	-	-
	Income				
40031	Contribution From Others	-	5,000	-	-
41000	Interest Revenue	-	-	-	-
	Income	-	5,000	-	-
	Expenditures				
	Expenditures	-	-	-	-
	Fund Balance	-	15,100	-	-



BUDGETED FUND BALANCE

201 Supportive Housing Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
201	Supportive Housing Fund	4,789	-	(16,253)	(0)
	Fund Balance	4,789	-	(16,253)	(0)
	Income				
40016	Contribution From US Govt.	90,104	-	-	-
40031	Contribution From Others	-	-	4,719	-
40050	Trf From General Fund	-	-	11,534	-
	Income	90,104	-	16,253	-
	Expenditures				
51101	Supervision	2,956	-	-	-
51103	Maintenance Operations	2,003	-	-	-
51112	Worker's Comp	14	-	-	-
51113	Pensions/Retirement	782	-	-	-
51114	Social Security	360	-	-	-
51115	Group Insurance	697	-	-	-
54504	Special Services	104,336	-	-	-
	Expenditures	111,147	-	-	-
	Fund Balance	(16,253)	-	(0)	(0)



BUDGETED FUND BALANCE

202 Emergency Solutions Grant

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
	Fund Balance	-	-	-	-
	Income				
40016	Contribution From US Govt.	-	-	-	600,000
	Income	-	-	-	600,000
	Expenditures				
54504	Special Services	-	-	-	600,000
	Expenditures	-	-	-	600,000
	Fund Balance	-	-	-	-



BUDGETED FUND BALANCE

203 CDBG Revolving Loan Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
203	CDBG Revolving Loan Fund	202,150	206,650	205,979	209,579
	Fund Balance	202,150	206,650	205,979	209,579
	Income				
40016	Contribution From US Govt.	-	-	-	-
41000	Interest Revenue	-	-	200	200
41015	Loan Interest	3,830	5,000	3,900	3,750
	Income	3,830	5,000	4,100	3,950
	Expenditures				
54504	Special Services	-	500	500	500
	Expenditures	-	500	500	500
	Fund Balance	205,979	211,150	209,579	213,029



BUDGETED FUND BALANCE

204 Community Development Block Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
204	Community Development Block Grant Fund	0	-	0	0
	Fund Balance	0	-	0	0
	Income				
40016	Contribution From US Govt.	180,469	423,129	423,129	376,613
40048	Loan/Loss Receivable	(14,324)	-	-	-
40050	Trf From General Fund	1,260	-	-	-
	Income	167,405	423,129	423,129	376,613
	Expenditures				
51101	Supervision	10,438	9,388	9,388	-
51103	Maintenance Operations	26,223	23,936	23,936	-
51112	Worker's Comp	103	73	73	-
51113	Pensions/Retirement	5,787	5,187	5,187	-
51114	Social Security	2,654	2,549	2,549	-
51115	Group Insurance	5,686	5,374	5,374	-
52201	Supplies	67	2,000	2,000	2,000
54504	Special Services	1,432	362,613	362,613	366,613
54506	Travel	1,383	10,008	10,008	6,000
54525	Advertising	268	2,000	2,000	2,000
55707	Computer Hard & Software	16,480	-	-	-
55817	Other Improvements	96,883	-	-	-
	Expenditures	167,405	423,129	423,129	376,613
	Fund Balance	0	-	0	0



BUDGETED FUND BALANCE

205 EPA Petroleum Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
205	EPA Petroleum Grant Fund	(617)	-	(617)	0
	Fund Balance	(617)	-	(617)	0
	Income				
40016	Contribution From US Govt.	45,071	3,311	63,892	-
40050	Trf From General Fund	-	-	204	-
46093	Appropriated Fund Balance	-	-	-	-
	Income	45,071	3,311	64,096	-
	Expenditures				
51101	Supervision	-	2,683	-	-
51103	Maintenance Operations	2,132	-	2,216	-
51112	Worker's Comp	6	6	5	-
51113	Pensions/Retirement	337	418	344	-
51114	Social Security	150	205	169	-
51115	Group Insurance	467	-	389	-
54504	Special Services	41,980	-	60,325	-
54519	Meals/Local Expense	-	-	32	-
	Expenditures	45,071	3,311	63,479	-
	Fund Balance	(617)	0	0	0



BUDGETED FUND BALANCE

206 EPA Job Training Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
206	EPA Job Training Grant Fund	1,971	-	1,971	-
	Fund Balance	1,971	-	1,971	-
	Income				
40050	Trf From General Fund	-	-	(1,971)	-
	Income	-	-	(1,971)	-
	Expenditures				
50009	Trf To General Fund	-	-	-	-
	Expenditures	-	-	-	-
	Fund Balance	1,971	-	-	-



BUDGETED FUND BALANCE

207 EPA Revolving Loan Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
207	EPA Revolving Loan Grant Fund	3,845	-	(3,767)	(0)
	Fund Balance	3,845	-	(3,767)	(0)
	Income				
40016	Contribution From US Govt.	12,256	829,459	817,726	813,810
40050	Trf From General Fund	10,005	-	15,500	-
	Income	22,262	829,459	833,226	813,810
	Expenditures				
51101	Supervision	6,415	5,161	5,161	-
51103	Maintenance Operations	5,123	6,093	6,093	-
51112	Worker's Comp	32	25	25	-
51113	Pensions/Retirement	1,824	1,752	1,752	-
51114	Social Security	836	861	861	-
51115	Group Insurance	2,109	1,758	1,758	-
52201	Supplies	609	-	-	-
52204	Food Supplies	289	-	-	-
54504	Special Services	3,900	21,810	21,810	21,810
54506	Travel	8,738	8,000	8,000	8,000
54525	Advertising	-	1,000	1,000	1,000
54532	Loans for Grant Projects	-	390,000	390,000	390,000
54533	Sub-Grants	-	390,000	390,000	390,000
55707	Computer Hard & Software	-	3,000	3,000	3,000
	Expenditures	29,874	829,459	829,459	813,810
	Fund Balance	(3,767)	-	(0)	(0)



BUDGETED FUND BALANCE

208 EPA Multipurpose Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
208	EPA Multipurpose Grant Fund	10,768	-	10,768	0
	Fund Balance	10,768	-	10,768	0
	Income				
40016	Contribution From US Govt.	3,646	145,250	261,750	30,000
40050	Trf From General Fund	5,814	-	40,000	-
	Income	9,460	145,250	301,750	30,000
	Expenditures				
51101	Supervision	1,817	-	-	-
51103	Maintenance Operations	4,175	1,082	1,082	-
51112	Worker's Comp	17	2	2	-
51113	Pensions/Retirement	948	168	168	-
51114	Social Security	435	83	83	-
51115	Group Insurance	1,171	183	183	-
52201	Supplies	85	-	-	-
52215	Other Supplies	-	5,000	5,000	-
54504	Special Services	813	132,731	300,000	30,000
54506	Travel	-	5,000	5,000	-
54525	Advertising	-	1,000	1,000	-
	Expenditures	9,460	145,250	312,518	30,000
	Fund Balance	10,768	-	0	0



BUDGETED FUND BALANCE

209 Home Program Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
209	Home Program Fund	73,603	19,447	63,156	(0)
	Fund Balance	73,603	19,447	63,156	(0)
	Income				
40001	Contribution From State	17,275	61,997	18,147	-
40048	Loan/Loss Receivable	(10,800)	-	-	-
40050	Trf From General Fund	9,880	-	-	-
41000	Interest Revenue	115	-	140	-
	Income	16,470	61,997	18,287	-
	Expenditures				
50650	Deferred Loans Forgiven	1	-	-	-
51102	Clerical	-	1,490	1,490	-
51103	Maintenance Operations	6,790	5,000	5,000	-
51106	Longevity Pay	-	96	96	-
51112	Worker's Comp	19	11	11	-
51113	Pensions/Retirement	1,073	793	793	-
51114	Social Security	454	390	390	-
51115	Group Insurance	1,969	7,698	7,698	-
54504	Special Services	16,611	65,964	65,964	-
	Expenditures	26,917	81,443	81,443	-
	Fund Balance	63,156	-	(0)	(0)



BUDGETED FUND BALANCE

211 Perot Theatre Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
211	Perot Theatre Fund	81,538	45,935	51,377	30,832
	Fund Balance	81,538	45,935	51,377	30,832
	Income				
40015	Trf From Hotel Occupancy Tax Fund	268,400	272,397	272,397	312,397
41000	Interest Revenue	405	400	100	150
46239	Perot Theatre Rental	22,999	25,000	30,000	30,000
	Income	291,804	297,797	302,497	342,547
	Expenditures				
50017	Trf To Building Maintenance Fund	40,000	40,000	40,000	40,000
50069	Trf To Technology Fund	1,256	1,335	1,335	1,335
54501	Communications-Cellular	-	5,000	-	-
54502	Rental	4,660	4,500	5,000	5,000
54503	Insurance & Bond	3,997	-	4,500	5,000
54504	Special Services	271,207	272,397	271,207	271,207
54508	Utilities-Water & Sewer	-	-	-	-
54509	Utilities-Gas	-	-	-	-
54524	Other Services	844	800	1,000	1,000
	Expenditures	321,964	324,032	323,042	323,542
	Fund Balance	51,377	19,700	30,832	49,837



BUDGETED FUND BALANCE

212 Hotel Occupancy Tax Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
212	Hotel Occupancy Tax Fund	135,305	(4,696)	154,068	311,972
	Fund Balance	135,305	(4,696)	154,068	311,972
	Income				
40031	Contribution From Others	6,175	10,525	1,337	1,500
40050	Trf From General Fund	85,327	78,835	78,835	-
41000	Interest Revenue	767	500	985	1,000
46237	Convention Ctr.Revenue	354,273	313,000	368,276	375,641
46238	Hotel/Motel Taxes	885,964	781,000	912,743	930,998
	Income	1,332,506	1,183,860	1,362,175	1,309,139
	Expenditures				
50009	Trf To General Fund	80,250	-	-	-
50033	Trf To Perot Theatre Fund	268,400	272,397	272,397	312,397
50052	Trf To Debt Service Fund	493,808	562,831	562,831	562,205
51101	Supervision	52,740	26,400	26,400	49,900
51103	Maintenance Operations	41,244	20,592	20,592	38,784
53301	Buildings	49,249	22,000	22,000	37,200
54502	Rental	-	-	-	-
54504	Special Services	10,892	7,500	7,500	12,000
54518	Conv Ctr Management	210,739	200,000	225,108	229,500
54525	Advertising	85,889	58,080	58,080	127,920
54648	Downtown Enhancement	901	-	-	-
54681	Arts & Historic District	19,631	9,363	9,363	10,696
55801	Building & Facilities	-	-	-	186,940
	Expenditures	1,313,744	1,179,163	1,204,271	1,567,542
	Fund Balance	154,068	1	311,972	53,569



BUDGETED FUND BALANCE

213 Perot Theatre Building Maintenance Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
213	Perot Theatre Building Maintenance Fund	664,538	592,956	596,808	575,458
	Fund Balance	664,538	592,956	596,808	575,458
	Income				
40052	Trf From Perot Theatre Fund	40,000	40,000	40,000	40,000
41000	Interest Revenue	3,019	3,000	3,650	3,650
46093	Appropriated Fund Balance	-	-	-	-
46135	Theatre Enhancement Fee	38,917	40,000	35,000	35,000
	Income	81,936	83,000	78,650	78,650
	Expenditures				
53301	Buildings	4,354	-	5,000	7,450
53302	Improvement-Enhanc Fees	47,105	50,000	50,000	90,000
55801	Building & Facilities	98,208	50,000	45,000	43,750
	Expenditures	149,666	100,000	100,000	141,200
	Fund Balance	596,808	575,956	575,458	512,908



BUDGETED FUND BALANCE

214 COC Homeless Assistance Grant Fund

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Fund Balance				
Fund Balance	-	-	-	-
Income				
40016 Contribution From US Govt.	106,008	327,241	394,335	406,920
40050 Trf From General Fund	8,905	-	24,500	-
46093 Appropriated Fund Balance	-	-	-	-
Income	114,913	327,241	418,835	406,920
Expenditures				
51101 Supervision	7,742	2,002	2,002	-
51103 Maintenance Operations	5,344	6,526	6,526	-
51112 Worker's Comp	37	19	19	-
51113 Pensions/Retirement	2,070	1,328	1,328	-
51114 Social Security	942	652	652	-
51115 Group Insurance	2,243	1,387	1,387	-
54504 Special Services	96,534	315,327	406,920	406,920
Expenditures	114,913	327,241	418,835	406,920
Fund Balance	-	-	0	(0)



BUDGETED FUND BALANCE

215 Housing Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
215	Housing Fund	436,047	436,897	437,754	438,579
	Fund Balance	436,047	436,897	437,754	438,579
	Income				
40048	Loan/Loss Receivable	834	-	-	-
41000	Interest Revenue	872	850	825	825
	Income	1,706	850	825	825
	Expenditures				
53322	Housing Match	-	437,000	-	439,000
	Expenditures	-	437,000	-	439,000
	Fund Balance	437,754	747	438,579	404



BUDGETED FUND BALANCE

216 Police Training Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
	Fund Balance	-	-	-	-
	Income				
40031	Contribution From Others	-	-	-	21,764
	Income	-	-	-	21,764
	Expenditures				
52201	Supplies	-	-	-	4,464
52202	Wearing Apparel	-	-	-	700
52204	Food Supplies	-	-	-	400
52205	Postage/Shipping	-	-	-	400
52207	Minor Tools And Equip	-	-	-	7,200
54506	Travel	-	-	-	8,000
54519	Meals/Local Expense	-	-	-	600
	Expenditures	-	-	-	21,764
	Fund Balance	-	-	-	-



BUDGETED FUND BALANCE

217 Law Enforcement Block Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
217	Law Enforcement Block Grant Fund	20,565	68	86	(0)
	Fund Balance	20,565	68	86	(0)
	Income				
40001	Contribution From State	49,057	29,608	29,608	27,997
41000	Interest Revenue	57	5	-	-
	Income	49,114	29,613	29,608	27,997
	Expenditures				
50025	Refund of Contributions	1,151	-	-	-
52207	Minor Tools And Equip	7,815	7,300	7,300	16,797
54504	Special Services	24,414	13,324	13,324	11,200
55702	Major Tools & Equipment	-	8,984	9,070	-
55707	Computer Hard &Software	36,214	-	-	-
	Expenditures	69,594	29,608	29,694	27,997
	Fund Balance	86	73	(0)	(0)



BUDGETED FUND BALANCE

219 Law Enforcement Program Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
219	Law Enforcement Program Fund	13,322	1,898	18,786	19,056
	Fund Balance	13,322	1,898	18,786	19,056
	Income				
40001	Contribution From State	7,441	7,000	7,210	7,250
41000	Interest Revenue	50	50	60	65
	Income	7,491	7,050	7,270	7,315
	Expenditures				
51105	Overtime	-	-	-	-
54506	Travel	2,027	7,000	7,000	8,000
	Expenditures	2,027	7,000	7,000	8,000
	Fund Balance	18,786	1,948	19,056	18,371



BUDGETED FUND BALANCE

220 Metropolitan Planning Organization Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
220	Metropolitan Planning Organization Fund	(28,523)	-	(5,767)	(5,732)
	Fund Balance	(28,523)	-	(5,767)	(5,732)
	Income				
40001	Contribution From State	231,047	216,600	216,600	225,191
40036	City Contribution	10,075	11,400	11,400	11,298
41000	Interest Revenue	44	-	35	35
	Income	241,166	228,000	228,035	236,524
	Expenditures				
50006	Termination Pay	-	-	13,067	-
51101	Supervision	75,134	75,000	52,100	81,375
51102	Clerical	27,174	36,000	35,000	36,750
51103	Maintenance Operations	36,134	27,000	19,700	-
51106	Longevity Pay	233	400	160	220
51112	Worker's Comp	387	400	274	273
51113	Pensions/Retirement	21,903	20,000	18,700	18,622
51114	Social Security	10,407	10,000	9,200	9,053
51115	Group Insurance	19,646	20,200	12,200	12,056
51199	Accrued Payroll	902	-	-	-
52201	Supplies	701	2,000	2,500	4,606
52204	Food Supplies	(10)	-	100	-
52205	Postage/Shipping	46	500	200	200
52207	Minor Tools And Equip	863	1,500	7,000	8,000
52213	Computer Supplies	268	2,000	-	-
53400	Computer Hard & Software	-	1,000	1,849	-
53401	Furniture And Fixtures	-	-	4,000	2,000
54500	Communications-In House	1,154	1,500	1,750	1,200
54501	Communications-Cellular	777	1,000	200	400
54502	Rental	-	-	-	1,500
54504	Special Services	18,000	18,000	30,000	18,000
54506	Travel	2,324	5,000	18,000	10,245
54525	Advertising	1,648	5,500	2,000	2,000



BUDGETED FUND BALANCE

220 Metropolitan Planning Organization Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
54608	Dues And Memberships	720	1,000	-	1,000
	Expenditures	218,410	228,000	228,000	207,500
	Fund Balance	(5,767)	-	(5,732)	23,292



BUDGETED FUND BALANCE

223 Economic Development Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
223	Economic Development Fund	1,144,629	785,983	1,333,128	1,268,215
	Fund Balance	1,144,629	785,983	1,333,128	1,268,215
	Income				
40031	Contribution From Others	-	-	-	244,500
41000	Interest Revenue	8,206	8,000	7,500	7,500
41015	Loan Interest	1,428	-	-	-
46011	Electric-SWEPCO	279,302	275,000	270,000	272,700
46012	Gas Franchise	98,839	105,000	73,000	73,750
	Income	387,775	388,000	350,500	598,450
	Expenditures				
50009	Trf To General Fund	-	-	77,685	650,000
50069	Trf To Technology Fund	328	547	547	547
52201	Supplies	-	70	70	70
52205	Postage/Shipping	-	70	70	70
54500	Communications-In House	-	132	132	132
54501	Communications-Cellular	60	65	65	65
54504	Special Services	106,533	101,260	106,260	120,000
54506	Travel	9,572	9,231	14,231	15,000
54519	Meals/Local Expense	286	1,750	1,750	2,750
54524	Other Services	-	11,458	17,458	17,458
54529	Trade Shows	10,164	12,195	14,195	15,000
54531	Bad Debt Expense	-	-	-	-
54608	Dues And Memberships	1,025	1,500	1,650	1,650
54609	Other Sundry Items	-	1,322	1,300	1,322
54679	Econ Incentive Payments	36,309	125,000	85,000	125,000
54682	Coopertire Training Inc	10,000	25,000	-	-
54683	Military Affairs	25,000	25,000	25,000	25,000
54686	Grant/Loan Matching Funds	-	75,000	70,000	120,000
	Expenditures	199,276	389,600	415,413	1,094,064
	Fund Balance	1,333,128	784,383	1,268,215	772,600



BUDGETED FUND BALANCE

225 EPA Brownfield Grant Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
225	EPA Brownfield Grant Fund	(74,129)	-	(74,118)	(0)
	Fund Balance	(74,129)	-	(74,118)	(0)
	Income				
40016	Contribution From US Govt.	29,910	73,272	3,346	-
40050	Trf From General Fund	-	-	75,685	-
46093	Appropriated Fund Balance	-	-	-	-
	Income	29,910	73,272	79,031	-
	Expenditures				
51101	Supervision	45	1,851	1,015	-
51103	Maintenance Operations	1,018	-	-	-
51112	Worker's Comp	3	4	2	-
51113	Pensions/Retirement	168	288	161	-
51114	Social Security	74	142	77	-
51115	Group Insurance	232	-	199	-
52201	Supplies	5	-	-	-
54504	Special Services	28,355	70,000	3,460	-
54506	Travel	-	-	-	-
54525	Advertising	-	987	-	-
	Expenditures	29,899	73,272	4,913	-
	Fund Balance	(74,118)	-	(0)	(0)



BUDGETED FUND BALANCE

227 NEA Grant Fund

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Fund Balance				
Fund Balance	-	-	-	-
Income				
40016 Contribution From US Govt.	-	-	91,235	100,000
40050 Trf From General Fund	-	-	8,765	-
Income	-	-	100,000	100,000
Expenditures				
51101 Supervision	-	-	5,500	-
51103 Maintenance Operations	-	-	1,200	-
51112 Worker's Comp	-	-	15	-
51113 Pensions/Retirement	-	-	1,050	-
51114 Social Security	-	-	500	-
51115 Group Insurance	-	-	500	-
54504 Special Services	-	-	91,235	100,000
Expenditures	-	-	100,000	100,000
Fund Balance	-	-	-	-



BUDGETED FUND BALANCE

228 Building Maintenance Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
	Fund Balance	-	-	-	-
	Income				
40050	Trf From General Fund	-	-	-	263,633
	Income	-	-	-	263,633
	Expenditures				
53301	Buildings	-	-	-	213,633
55801	Building & Facilities	-	-	-	50,000
	Expenditures	-	-	-	263,633
	Fund Balance	-	-	-	-



BUDGETED FUND BALANCE

230 Rotary Splash Pad Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
230	Rotary Splash Pad Fund	(64,716)	79	17,171	351
	Fund Balance	(64,716)	79	17,171	351
	Income				
41000	Interest Revenue	85	-	5	4
46088	Miscellaneous Income	89,077	30,000	-	-
	Income	89,162	30,000	5	4
	Expenditures				
55703	Splash Pad Improvements	7,275	30,080	16,825	355
	Expenditures	7,275	30,080	16,825	355
	Fund Balance	17,171	(1)	351	0



BUDGETED FUND BALANCE

301 Debt Service Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
301	Debt Service Fund	(146,654)	(15,282)	(173,968)	98,847
	Fund Balance	(146,654)	(15,282)	(173,968)	98,847
	Income				
40015	Trf From Hotel Occupancy Tax Fund	-	-	562,831	562,205
40050	Trf From General Fund	-	-	-	-
40082	Bi-State CO Payment	-	210,325	210,325	209,378
41000	Interest Revenue	2,265	2,800	2,500	2,500
41032	Trf From Convention Center	493,808	562,831	-	-
41035	Trf From TIRZ #1 Fund	252,450	255,238	255,238	252,988
46001	Current City Taxes	4,613,869	4,654,022	4,614,337	4,321,498
46002	Delinquent City Taxes	90,016	97,000	90,000	90,000
46003	Penalty & Interest	50,871	55,000	49,000	50,000
	Income	5,503,279	5,837,216	5,784,231	5,488,569
	Expenditures				
50005	Bonds Redeemed	3,595,000	3,790,000	3,630,000	3,580,000
50012	Bond Interest Expense	1,932,793	1,892,416	1,877,416	1,762,067
50019	Agent Fees	2,400	3,500	3,500	3,500
50200	Lease Purchase Int. Exp	-	-	-	-
54523	Bank Service Charges	400	-	500	500
55820	Capital Lease	-	-	-	-
	Expenditures	5,530,593	5,685,916	5,511,416	5,346,067
	Fund Balance	(173,968)	136,018	98,847	241,348



BUDGETED FUND BALANCE

415 2003 Bond Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
415	2003 Bond Fund	181,526	-	182,073	-
	Fund Balance	181,526	-	182,073	-
	Income				
41000	Interest Revenue	547	-	400	-
	Income	547	-	400	-
	Expenditures				
54531	Bad Debt Expense	-	-	-	-
57064	Shilling/Bringle Ridge Drive	-	-	182,473	-
	Expenditures	-	-	182,473	-
	Fund Balance	182,073	-	-	-



BUDGETED FUND BALANCE

417 2005 Bond Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
417	2005 Bond Fund	724,177	630,377	726,113	484,600
	Fund Balance	724,177	630,377	726,113	484,600
	Income				
41000	Interest Revenue	2,175	2,000	2,000	1,000
	Income	2,175	2,000	2,000	1,000
	Expenditures				
55808	Summer Glen Acres Drain	-	348,858	-	235,000
56976	Lake Drive Overpass	-	20,000	-	20,000
57007	Findley St. Drainage	-	263,519	-	230,600
57059	University Avenue Phase 4	239	-	67,217	-
57064	Shilling/Bringle Ridge Drive	-	-	176,296	-
	Expenditures	239	632,377	243,513	485,600
	Fund Balance	726,113	-	484,600	0



BUDGETED FUND BALANCE

420 2009 Bond Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
420	2009 Bond Fund	2,515,322	-	(31,269)	-
	Fund Balance	2,515,322	-	(31,269)	-
	Income				
40016	Contribution From US Govt.	0	-	-	-
41000	Interest Revenue	3,824	-	71	-
46093	Appropriated Fund Balance	-	-	-	-
	Income	3,824	-	71	-
	Expenditures				
54523	Bank Service Charges	5	-	-	-
57035	Tx A&M East Approach	12,960	-	6,600	-
57040	Morris Lane- Phase 2	729,459	-	535	-
57042	City Wide Master Drain	4,066	-	-	-
57058	Texas A&M Phase 3	638	-	-	-
57059	University Avenue Phase 4	1,803,287	-	(38,405)	-
57064	Shilling/Bringle Ridge Drive	-	-	-	-
57071	Bringle North Park	-	-	72	-
	Expenditures	2,550,415	-	(31,197)	-
	Fund Balance	(31,269)	-	-	-



BUDGETED FUND BALANCE

422 TIRZ Bond Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
422	TIRZ Bond Fund	3,109,362	1,501,789	1,898,526	395,437
	Fund Balance	3,109,362	1,501,789	1,898,526	395,437
	Income				
41000	Interest Revenue	10,737	7,000	5,700	2,500
	Income	10,737	7,000	5,700	2,500
	Expenditures				
57072	Linear Park	9,323	508,789	508,789	-
57075	Summerhill Backage	994,292	-	-	-
57076	Gibson Lane - Stormwater Imp	217,957	1,000,000	1,000,000	-
57078	Walton Dr. & Pavilion Drainage	-	-	-	370,911
	Expenditures	1,221,572	1,508,789	1,508,789	370,911
	Fund Balance	1,898,526	-	395,437	27,026



BUDGETED FUND BALANCE

501 Health Department Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
501	Health Department Fund	265,372	208,897	323,908	375,781
	Fund Balance	265,372	208,897	323,908	375,781
	Income				
41000	Interest Revenue	767	-	-	-
46093	Appropriated Fund Balance	-	-	17,275	-
47351	City Contribution	79,300	75,000	112,648	145,262
47352	County Contribution	74,945	75,000	75,000	75,000
47353	Donations/Interest	100	-	-	-
47354	Adult Health Clinic Fee	1,382	2,500	2,500	1,000
47358	General Clinic Fees	5,286	5,000	5,000	4,000
47361	Family Planning Nhic	72,159	85,000	85,000	70,000
47364	Immun-Nhic-Medicaid	8,072	8,000	8,000	6,500
47367	Wic-Tdh Contract	363,622	389,182	414,182	389,182
47371	Immunization-Tdh Contr	154,550	147,233	147,233	147,233
47372	Public Heath Services	122,713	117,218	117,218	117,218
47374	Depreciation Reimburse	5,748	5,748	5,748	5,748
47377	Other	5	-	-	-
47379	Commun Disease Fees	115	-	-	-
47380	Title V Co-Pay Fees	-	1,500	1,500	-
47381	Title Xx/X Co-Pay Fees	1,511	1,500	1,500	2,000
47382	Tb Fees	2,175	-	-	1,000
47384	Employee Health Fees	-	-	-	2,400
47390	Diabetes Grant	60,341	-	-	-
47392	Family Planning - WHFPAT	145,737	110,142	127,642	121,156
	Income	1,098,527	1,023,023	1,120,446	1,087,699
	Expenditures				
50006	Termination Pay	43,712	-	373	-
50069	Trf To Technology Fund	6,859	9,077	9,077	10,027
51011	Stipend - Supervision	3,657	-	-	-
51101	Supervision	115,755	90,962	132,162	120,000
51102	Clerical	170,032	181,804	172,218	171,379
51103	Maintenance Operations	184,339	193,471	158,752	155,582



BUDGETED FUND BALANCE

501 Health Department Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
51105	Overtime	13,301	-	11,210	13,415
51106	Longevity Pay	9,873	5,089	6,218	5,875
51107	Incentive Pay	144	-	-	-
51112	Worker's Comp	2,616	1,777	2,273	1,806
51113	Pensions/Retirement	85,394	73,877	76,420	71,254
51114	Social Security	40,596	36,310	37,481	34,642
51115	Group Insurance	98,897	121,552	116,611	94,225
51199	Accrued Payroll	240	-	-	-
52100	Indirect Expenses	-	53,922	15,000	-
52201	Supplies	15,891	9,000	66,392	77,276
52202	Wearing Apparel	114	-	-	-
52204	Food Supplies	226	200	250	200
52205	Postage/Shipping	1,149	2,075	1,250	1,515
52207	Minor Tools And Equip	9,381	1,700	1,500	1,700
52208	Janitorial Supplies	3,860	4,500	573	-
52210	Medical & Surgical Supp	61,145	48,487	2,919	-
52213	Computer Supplies	267	100	-	-
52220	Safety Related Supplies	-	-	-	-
52225	Unallowable Costs	19,058	12,775	12,997	13,500
53301	Buildings	10,408	3,000	50,000	10,000
53400	Computer Hard &Software	-	500	17,500	8,900
53401	Furniture And Fixtures	-	200	-	-
53402	Tools And Equipment	-	150	-	150
53405	Security & Surveillance	606	650	1,000	600
54500	Communications-In House	9,856	10,900	10,800	11,400
54501	Communications-Cellular	1,222	1,450	1,300	1,125
54502	Rental	4,266	4,750	4,750	5,180
54503	Insurance & Bond	14,827	14,827	14,827	14,827
54504	Special Services	66,710	73,100	83,300	123,100
54506	Travel	9,404	9,345	14,300	16,472
54507	Utilities-Electricity	15,200	16,000	16,000	16,000
54508	Utilities-Water & Sewer	3,032	3,400	3,400	3,200
54509	Utilities-Gas	3,082	3,600	3,600	3,300
54516	Mowing Services	3,243	5,220	5,220	-
54523	Bank Service Charges	-	100	-	-



BUDGETED FUND BALANCE

501 Health Department Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
54525	Advertising	11,630	4,900	1,400	2,500
54608	Dues And Memberships	-	1,250	225	225
55702	Major Tools & Equipment	-	-	17,275	-
	Expenditures	1,039,991	1,000,018	1,068,573	989,374
	Fund Balance	323,908	231,901	375,781	474,105



BUDGETED FUND BALANCE

502 Public Library Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
502	Public Library Fund	(4,013)	-	(2,960)	-
	Fund Balance	(4,013)	-	(2,960)	-
	Income				
41000	Interest Revenue	153	-	-	-
46245	Due From Library	550,126	881,224	518,910	692,950
	Income	550,279	881,224	518,910	692,950
	Expenditures				
50006	Termination Pay	2,714	-	-	-
51101	Supervision	223,508	246,146	205,000	250,000
51102	Clerical	102,554	102,030	117,000	175,000
51103	Maintenance Operations	8,349	21,488	-	25,500
51104	Extra Help	39,991	35,146	31,000	38,000
51106	Longevity Pay	9,100	4,370	6,600	8,000
51112	Worker's Comp	1,405	1,885	900	3,000
51113	Pensions/Retirement	58,610	61,298	55,000	66,000
51114	Social Security	28,765	30,861	27,000	37,000
51115	Group Insurance	65,605	71,102	62,000	77,000
51199	Accrued Payroll	(748)	-	-	-
52201	Supplies	-	20,000	-	-
52204	Food Supplies	-	1,500	-	-
52205	Postage/Shipping	-	3,000	-	-
52206	Fuels And Lubricants	290	1,000	500	1,000
52207	Minor Tools And Equip	-	100	-	-
52208	Janitorial Supplies	-	5,500	-	-
52212	Botanical And Agricultu	-	6,000	-	-
52213	Computer Supplies	-	5,000	-	-
52214	Library--Internet	-	27,000	-	-
52215	Other Supplies	-	19,000	-	-
52216	Books	-	45,000	-	-
52217	Library--Periodicals	-	3,500	-	-
52218	Library-Audio/Video	-	20,000	-	-
53301	Buildings	26	50,000	-	-



BUDGETED FUND BALANCE

502 Public Library Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
53400	Computer Hard &Software	-	6,000	-	-
53401	Furniture And Fixtures	-	10,000	-	-
53402	Tools And Equipment	-	5,000	-	-
53403	Motor Vehicles-Dept.Use	48	420	700	450
54500	Communications-In House	-	1,500	-	-
54502	Rental	-	4,000	-	-
54503	Insurance & Bond	8,936	12,000	10,000	12,000
54504	Special Services	74	5,178	250	-
54506	Travel	-	2,500	-	-
54507	Utilities-Electricity	-	35,000	-	-
54508	Utilities-Water & Sewer	-	4,000	-	-
54509	Utilities-Gas	-	5,000	-	-
54511	Laundry Service	-	1,700	-	-
54525	Advertising	-	2,000	-	-
54608	Dues And Memberships	-	5,500	-	-
54609	Other Sundry Items	-	500	-	-
	Expenditures	549,226	881,224	515,950	692,950
	Fund Balance	(2,960)	-	-	-



BUDGETED FUND BALANCE

701 Employee Health Trust Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
701	Employee Health Trust Fund	1,961,491	1,453,469	1,152,052	1,962,207
	Fund Balance	1,961,491	1,453,469	1,152,052	1,962,207
	Income				
40003	Retired Firefighter Insurance	-	-	-	-
40004	Buyout Insurance	81,220	173,494	100,000	107,500
40005	Retiree Insurance Contribution	89,196	47,500	100,000	107,500
40006	Employer Contribution	2,696,256	2,678,849	2,915,000	2,915,000
40007	Employee Contribution	917,254	892,000	890,000	905,000
40018	TWU Contribution	1,531,621	1,528,812	1,520,000	1,525,700
40020	Perot Theatre Contribution	76,819	85,789	90,000	95,600
40023	Airport Auth Contribution	56,175	72,244	82,000	82,200
40029	Refund of Contributions	429,520	30,000	40,000	40,000
40030	Cobra Premiums	22,811	19,000	22,000	23,650
40035	MSFCU Contribution	9,880	8,082	9,900	10,300
40040	Stop Loss Reimbursements	-	-	-	-
40080	Contribution From TSO	15,838	14,705	17,200	18,100
41000	Interest Revenue	4,464	5,000	1,800	2,000
	Income	5,931,054	5,555,475	5,787,900	5,832,550
	Expenditures				
50007	Trf To Employee Benefit Fund	6,740,482	-	4,940,097	6,017,000
54520	Miscellaneous Expense	11	-	-	-
54531	Bad Debt Expense	-	-	-	-
54656	Public Health Fund	-	-	37,648	-
	Expenditures	6,740,493	-	4,977,745	6,017,000
	Fund Balance	1,152,052	7,008,944	1,962,207	1,777,757



BUDGETED FUND BALANCE

702 Employee Health Claim Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
702	Employee Health Claim Fund	(648,878)	-	487,903	(0)
	Fund Balance	(648,878)	-	487,903	(0)
	Income				
40008	Trf From Employee Benefit Trust Fund	6,740,482	-	4,940,097	6,017,000
41000	Interest Revenue	829	-	-	-
	Income	6,741,311	-	4,940,097	6,017,000
	Expenditures				
50001	Expend/Employee Claims	4,445,558	4,410,590	4,300,000	4,740,000
50008	Expend/Empl Claims/Flex	-	-	-	-
50014	Expenditures/Group Life	181,152	231,000	195,000	200,000
50031	Stop Loss/Admin Costs	683,392	785,880	660,000	730,000
50032	Employee Assistance Program	10,858	15,000	10,000	10,000
50034	HRA Funding	-	-	-	-
50035	Compass	41,020	38,000	38,000	38,000
50038	HSA Funding	-	-	-	-
50039	Critical Illness	38,921	40,000	53,000	55,000
50058	Vision Premiums	51,698	53,549	57,000	57,000
54504	Special Services	84,500	102,000	65,000	152,000
54521	Excise Fees	67,430	59,927	50,000	35,000
	Expenditures	5,604,529	5,735,946	5,428,000	6,017,000
	Fund Balance	487,903	(5,735,946)	(0)	(0)



BUDGETED FUND BALANCE

703 Fleet Services Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
703	Fleet Services Fund	522,780	419,956	563,912	476,668
	Fund Balance	522,780	419,956	563,912	476,668
	Income				
40036	City Contribution	6,250	-	-	-
40050	Trf From General Fund	1,112,500	1,300,000	1,300,000	1,300,000
40055	Trf From Capital Replacement Fund	5,000	5,000	5,000	5,000
40074	Fuel Contribution TUTD	144,183	200,000	120,000	120,000
40075	Contribution From TWU	189	450	-	-
40079	Maint. Contribution	338	500	500	500
41000	Interest Revenue	1,306	700	1,700	1,500
46062	City Of Texarkana, Ark	81	200	-	-
46086	Recovery Damage	27,155	15,000	1,978	10,000
46088	Miscellaneous Income	831	-	120	-
	Income	1,297,832	1,521,850	1,429,298	1,437,000
	Expenditures				
50069	Trf To Technology Fund	1,777	1,777	1,777	2,164
50501	Depreciation Expense	18,766	-	-	-
51101	Supervision	66,598	66,464	66,464	66,464
51103	Maintenance Operations	150,074	187,534	187,534	186,246
51105	Overtime	20,324	9,529	9,529	9,529
51106	Longevity Pay	4,682	2,688	2,688	3,190
51107	Incentive Pay	519	-	-	-
51109	Standby Pay	259	-	-	-
51112	Worker's Comp	3,743	4,815	4,815	5,424
51113	Pensions/Retirement	38,961	41,436	41,436	40,738
51114	Social Security	18,493	20,365	20,365	19,806
51115	Group Insurance	30,608	46,206	46,206	35,009
51120	Auto Allowance	3,000	3,000	3,000	3,000
51122	Tool Allowance	1,200	2,000	2,000	2,000
51199	Accrued Payroll	2,110	-	-	-
52201	Supplies	1,194	4,500	4,500	4,500



BUDGETED FUND BALANCE

703 Fleet Services Fund

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
52202 Wearing Apparel	2,557	3,000	3,000	3,000
52204 Food Supplies	164	250	250	250
52205 Postage/Shipping	100	50	50	50
52206 Fuels And Lubricants	498,770	741,244	741,244	709,615
52207 Minor Tools And Equip	14,166	15,990	24,590	15,990
52208 Janitorial Supplies	1,772	-	-	-
52209 Chemical Supplies	3,883	6,800	-	6,800
52220 Safety Related Supplies	127	-	-	-
53301 Buildings	3,015	9,684	9,684	9,684
53400 Computer Hard	3,185	5,500	5,500	5,500
53402 Tools And Equipment	11,134	5,000	5,000	5,000
53404 Motor Vehicles-Fleet	336,470	310,000	310,000	341,629
53405 Security & Surveillance	-	1,200	-	1,200
54500 Communications-In	1,028	1,200	1,200	1,200
54501 Communications-Cellular	1,274	1,500	1,500	1,500
54502 Rental	791	800	800	800
54503 Insurance & Bond	4,674	4,800	4,800	4,800
54504 Special Services	794	300	300	300
54506 Travel	220	5,000	5,000	5,000
54507 Utilities-Electricity	4,939	5,900	5,900	5,900
54508 Utilities-Water & Sewer	2,720	2,150	2,650	2,150
54509 Utilities-Gas	2,578	4,850	4,350	4,850
54525 Advertising	-	410	410	410
54608 Dues And Memberships	30	600	-	600
Expenditures	1,256,700	1,516,542	1,516,542	1,504,297
Fund Balance	563,912	425,264	476,668	409,370



BUDGETED FUND BALANCE

801 Firemens Pension Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
801	Firemens Pension Fund	32,777,152	34,139,977	30,725,294	-
	Fund Balance	32,777,152	34,139,977	30,725,294	-
	Income				
40006	Employer Contribution	795,594	795,000	216,174	-
40007	Employee Contribution	550,796	550,000	149,659	-
41000	Interest Revenue	455	500	236	-
41002	Dividend Revenue	519,437	450,000	17,117	-
41006	Int Earned/Govt Security	355,800	365,000	180,644	-
41008	Gain/Loss Market Value	(1,797,211)	1,500,000	628,480	-
	Income	424,872	3,660,500	1,192,311	-
	Expenditures				
50010	Retirement Pensions	1,899,783	2,025,000	752,587	-
50012	Bond Interest Expense	22,546	10,000	-	-
50019	Agent Fees	242,247	260,000	7,206	-
50021	Widows Benefits	265,937	270,000	66,484	-
50025	Refund of Contributions	2,110	-	-	-
50051	Qdro Pensions	16,337	20,000	4,084	-
54503	Insurance & Bond	5,327	5,700	-	-
54504	Special Services	8,006	20,000	-	-
54506	Travel	13,999	10,000	-	-
54523	Bank Service Charges	20	100	-	-
54608	Dues And Memberships	417	500	-	-
55555	Transfer	-	-	31,087,244	-
	Expenditures	2,476,729	2,621,300	31,917,605	-
	Fund Balance	30,725,294	35,179,177	-	-



BUDGETED FUND BALANCE

810 Member Cities Water Revenue Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
810	Member Cities Water Revenue Fund	(195)	-	(195)	0
	Fund Balance	(195)	-	(195)	0
	Income				
40120	Annona-Water Revenue	13,015	13,015	6,610	6,808
40121	Avery - Water Revenue	19,336	19,336	16,137	16,621
40122	Dekalb - Water Revenue	61,953	61,953	77,477	79,801
40123	Hooks - Water Revenue	103,846	103,846	122,216	125,882
40124	Maud - Water Revenue	44,216	44,216	47,425	48,848
40125	New Boston-Water Revenue	322,437	322,437	231,455	238,399
40126	Wake Village-Water Rev	126,806	126,806	139,344	143,524
40128	TexAmericas-Water Revenue	203,459	203,459	94,433	-
40129	Riverbend - Water Revenue	-	-	67,452	166,742
46003	Penalty & Interest	-	-	325	-
	Income	895,068	895,068	802,874	826,625
	Expenditures				
50120	Twu-Member City Revenue	771,362	771,361	525,978	541,625
50121	Riverbend-Membr Cty Rev	123,706	123,707	276,701	285,000
	Expenditures	895,068	895,068	802,679	826,625
	Fund Balance	(195)	-	0	0



BUDGETED FUND BALANCE

901 General Fixed Assets Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
901	General Fixed Assets Fund	127,357,416	-	128,160,234	128,160,234
	Fund Balance	127,357,416	-	128,160,234	128,160,234
	Income				
40019	Proceeds From Rev Bonds	2,527,094	-	-	-
40022	Proceeds From GO Bonds	1,234,532	-	-	-
40024	Proceeds -Current Rec	1,841,859	-	-	-
41018	Sale of Land	(30,459)	-	-	-
	Income	5,573,027	-	-	-
	Expenditures				
50501	Depreciation Expense	4,770,210	-	-	-
	Expenditures	4,770,210	-	-	-
	Fund Balance	128,160,234	-	128,160,234	128,160,234



BUDGETED FUND BALANCE

903 Health Department Fixed Assets Fund

		Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
	Fund Balance				
903	Health Department Fixed Assets Fund	328,808	-	305,994	305,994
	Fund Balance	328,808	-	305,994	305,994
	Income				
40024	Proceeds -Current Rec	5,200	-	-	-
	Income	5,200	-	-	-
	Expenditures				
50501	Depreciation Expense	28,014	-	-	-
	Expenditures	28,014	-	-	-
	Fund Balance	305,994	-	305,994	305,994

PERSONNEL

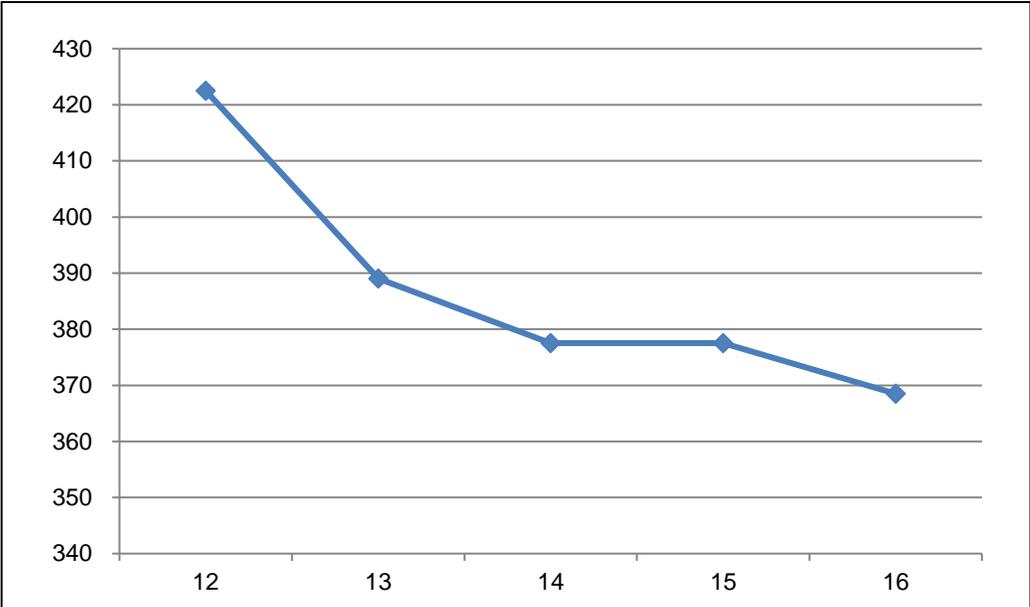
Full-Time Equivalent Actual Employees

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
General Government					
City Manager	1.00	1.00	2.00	9.00	10.00
Administrative Services	1.00	1.00	-	-	-
Public Information Officer	2.00	1.50	1.00	-	-
City Secretary	2.00	2.00	3.00	-	-
Human Resources	4.00	4.00	4.00	4.00	4.00
Vital Statistics	2.00	2.00	3.00	-	-
City Attorney	-	-	-	-	-
Municipal Court	8.00	8.50	7.50	9.50	8.50
Finance Administration	6.00	8.00	8.00	8.00	8.00
General Services	3.00	-	-	-	-
Veteran's Office	1.00	0.50	0.50	0.50	-
Police					
Police Administration	11.00	9.00	8.00	6.00	2.00
Patrol Division	66.00	63.00	62.00	61.00	59.00
Services Division	31.50	32.00	31.00	31.00	39.00
Criminal Investigation	-	-	-	-	-
CMV Enforcement Unit	2.00	-	-	-	-
Narcotics	-	-	-	-	-
Fire and Emergency Management					
Fire Administration	2.00	3.00	4.00	82.00	78.00
Fire Operations	73.00	72.00	70.00	-	-
Fire Prevention	-	5.00	6.00	-	-
Fire Training	-	-	-	-	-
Emergency Management	2.00	-	-	-	-
Public Works					
Engineering & Infrastructure	2.00	2.00	2.00	2.00	1.00
Engineering Design	7.00	4.00	4.00	3.00	2.00
Street Maintenance	38.00	32.00	30.00	36.00	36.00
Sign and Signal	6.00	6.00	5.00	6.00	6.00
Stormwater Management	2.00	2.00	2.00	2.00	2.00
P&Z/Comm & PW Administration	2.00	1.50	-	-	-
Public Works Administration	-	-	-	-	-

Full-Time Equivalent Actual Employees

	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016
Planning and Community Development					
Community Development	3.50	5.00	5.00	5.50	5.50
Building and Code Administration					
Building and Code Administration	7.00	7.00	6.00	13.00	12.00
Environmental Services	2.00	2.00	2.00	-	-
Code Enforcement	3.00	3.00	3.00	-	-
Animal Control	2.00	2.00	2.00	-	-
Environmental Health Services	1.00	1.00	1.00	-	-
Demolition	-	-	-	-	-
Parks and Recreation & Community Health					
Building Maintenance	3.00	3.00	2.00	-	-
Parks & Rec Admin	2.00	2.00	2.00	2.00	2.00
Parks/Maintenance	19.00	20.00	21.00	17.00	16.00
Rec Programs/Activities	3.50	3.00	3.00	4.00	5.00
Senior Citizen Program	1.00	1.00	1.00	-	-
Community Center/Weed-Seed	1.00	1.00	1.00	-	-
Bi-State Central Records	54.00	41.00	38.00	41.00	40.00
Teen Court	-	-	-	-	-
Metropolitan Planning Organization	3.00	1.50	3.00	3.00	2.00
Public Health Fund					
Administration	3.00	4.00	4.00	3.00	3.00
Immunizations	2.00	1.00	1.00	1.00	1.00
WIC	7.00	6.00	7.00	7.00	6.00
Reproductive & General Clinic	8.00	5.00	4.00	5.00	4.00
TB	-	-	-	-	-
Public Health Response	-	-	-	-	-
Diabetes	1.00	2.00	1.00	-	-
Public Library Fund	16.00	12.50	13.50	11.00	10.50
Fleet Services Fund	6.00	6.00	4.00	6.00	6.00
Total	422.50	389.00	377.50	378.50	368.50

Full-Time Equivalent Actual Employees



Note: Information represents the actual employee count on the last payroll in September of the respective fiscal year.

Full-Time Equivalent Budgeted Employees

Division/Department	2016	2017	Change
Building and Code Administration			
1906 - Building and Code Administration	13.0	13.0	-
Total Building and Code Administration	13.0	13.0	-
Central Records and Communications			
1799 - Central Records and Communications	41.0	49.0	8.0 (1)
Total Central Records and Communications	41.0	49.0	8.0
Fire and Emergency Management			
1801 - Fire and Emergency Management	82.0	81.0	(1.0) (2)
Total Fire and Emergency Management	82.0	81.0	(1.0)
General Government			
1000 - City Council		0.6	0.6
1100 - City Manager	10.0	10.0	-
1300 - Human Resources	4.0	4.0	-
1500 - Municipal Court	9.5	8.5	(1.0)
1601 - Finance Administration	8.0	8.0	-
Total General Government	31.5	31.1	(0.4) (3)
Health Department			
2301 - Health Administration	1.0	0.7	(0.4)
2302 - Employee Health		1.0	1.0
2304 - Immunizations	3.0	2.8	(0.3)
2306 - WIC	7.0	7.0	-
2316 - Local Public Health Services (LPHS)	1.5	1.4	(0.2)
2318 - Family Planning	3.5	3.3	(0.3)
Total Health Department	16.0	16.0	-
Metropolitan Planning Organization			
1903 - Metropolitan Planning Organization	3.0	2.0	(1.0)
Total Metropolitan Planning Organization	3.0	2.0	(1.0) (4)
Parks Recreation and Community Health			
2201 - Parks and Recreation Administration	2.0	2.0	-
2202 - Parks Maintenance	17.0	17.0	-
2203 - Recreational Programs & Activities	6.0	6.0	-
Total Parks Recreation and Community Health	25.0	25.0	-

Full-Time Equivalent Budgeted Employees

Division/Department	2016	2017	Change	
Planning and Community Development				
2001 - Planning and Community Development	5.5	5.5	-	
2007 - Farmers Market		0.5	0.5	
Total Planning and Community Development	5.5	6.0	0.5	(5)
Police				
1701 - Police Administration	2.0	2.0	-	
1702 - Patrol Division	61.0	62.0	1.0	(6)
1703 - Police Services Division	39.0	39.0	-	
Total Police	102.0	103.0	1.0	
Public Works				
1901 - Engineering and Infrastructure	2.0	2.0	-	
1902 - Engineering and Traffic	9.0	9.0	-	
1904 - Streets and Drainage	47.0	50.0	3.0	
1905 - Fleet Maintenance	6.0	6.0	-	
Total Public Works	64.0	67.0	3.0	(7)
Total	383.0	393.1	10.1	

(1) Budgeted at full employment

(2) Removal of one administrative assistant position

(3) Moved Deputy City Marshal position from Municipal Court to Police Department.

Added 6 City Council positions. These were budgeted in prior year, but were excluded from the list in error.

(4) Restructuring of department

(5) Movement of one part-time position to contract. Addition of two intern positions.

(6) Moved Deputy City Marshall position from Municipal Court to Police Department

(7) Addition of three new positions: 2 city clean up employees, 1 neighborhood revitalization employee

CAPITAL IMPROVEMENT PLAN

Capital Improvement Plan

As the city council begins its journey preparing a city strategic plan, the staff has been preparing itself to support the strategic plan. Along with the first phases of strategic planning, city staff and city council have prepared a Capital Improvement Plan (CIP). This CIP is more than a mere list of desired major projects. The staff has been working on the CIP for over 18 months and first presented it to the city council in a CIP workshop. The workshop included educating the city council on industry best practices related to CIP development and execution of the projects included in the plan.

Staff created a complex financial program supported by an elaborate Excel Workbook. The overall plan considers a number of factors such as:

- Needed Capital Projects
- City Debt (current and future)
- Revenue Projections
- Tax Base Projections
- Annual Budgets (past, current, and future)
- Financial Policies

The CIP Workbook permits the staff and city council to adjust the plan based on city goals and financial condition. Each Capital Project is shown in the plan as its own unique project page. On the project page the reader can see the latest estimated cost of the project which serves as the base estimate supporting out-year cost projections. Upon the selection of a construction year the out-year cost projection is automatically adjusted using inflation factors which are uniformly applied to all projects in the plan.

Each project is assumed to be financed by issuance of debt instruments. These debt instruments, such as bonds and tax anticipation notes, permit the payments to retire the debt to be paid by the citizens who benefit from the use of the project (matching principal). The project page also shows the cost to property owners (tax payers) in terms of equivalent property tax rate and cost per \$100,000 of property valuation. The projection of an equivalent property tax rate does not mean that taxes will be increased accordingly but rather an equivalency of property tax revenue will be used to pay the debt service related to the project. Annual tax rates are determined and approved by the city council based on total revenue needs of the city to perform all city functions including meeting annual debt service payments.

The comprehensive CIP program does provide 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 tax payers.

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 or capital investments in order to keep the city in sound functional and financial condition.

City of Texarkana, Texas Capital Improvement Plan Projects FY 2016-2017



What is a Capital Improvement Plan? A Capital Improvement Plan, or CIP, is a long-range plan which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

The Texarkana, Texas City Council adopted a 2016-2017 budget on Monday, September 12th, 2016 that includes a Capital Improvement Plan with 53 projects spanning through the year 2044.

Here's a list of the projects in Texarkana Texas' CIP for next year:

Capital Projects			
Priority	Project	Year	Cost/Debt
1	Roof Replacement-Fire Stations	2017	\$ 326,227
2	Forest Lake Concrete Reconstruction	2017	\$ 6,214,846
3	Playground Replacement (All Parks)	2017	\$ 342,538
4	Ball Field Lights Fields 1 & 2 (SLP)	2017	\$ 239,206
5	Walton Drive and Pavilion Drainage Improvements	2017	\$ 428,635
6	Roof Replacement-City Buildings	2017	\$ 652,454
7	Roof Replacement-Parks/Public Works	2017	\$ 521,963
8	PD Training Center Parking Lot Reconstruction	2017	\$ 615,054
9	Fire Training Field Phase 2 Enhancement	2017	\$ 430,076
10	SLP Lake Dredging	2017	\$ 706,825
11	Ball Field Lights (5 Fields) Wallace Park Softball	2017	\$ 592,591
12	Courthouse Square Initiative	2017	\$ 349,675
13	Building and Parking Improvments - Public Works	2017	\$ 806,375
14	Cowhorn Creek Linear Park Trail	2017	\$ 1,185,989

Roof Replacement-Parks/Public Works

Project Description: Replace roofs on municipal buildings throughout the city.

City Goals	11. Manage the Resources	11. Maintain Fiscal Strength
	12. Manage the Resources	12. Maximize Utilization & Resources

Benefits of Project:	Lead Department:	Public Works Department
	Date Added to CIP:	2014
	Review Date:	21-May-15
	Design Start Year:	2016
	Construction Start Year:	2017
	Estimated Project Costs:	\$521,963
	Additional Staffing Required:	No
	Number of New Positions:	0

Operations and Maintenance Estimates (Net)	2018	2019	2020	2021	2022	O&M Remarks:
Equipment and Furniture						
Utilities						
Maintenance						
Supplies						
Personnel						
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	

Other Funding Sources and Related Revenue Projections						Other Funding Remarks:

Financing Plan		Bond 5/5/5		Tax on \$100k	
Debt Service Schedule		Tax Base	c Tax	\$ 21.70	
1	2018	\$ 36,537	\$ 2,563,193,719	0.14	\$ 1.40
2	2019	\$ 36,015	\$ 2,588,825,656	0.14	\$ 1.40
3	2020	\$ 35,494	\$ 2,782,987,580	0.13	\$ 1.30
4	2021	\$ 34,972	\$ 2,803,859,987	0.12	\$ 1.20
5	2022	\$ 34,450	\$ 2,824,888,937	0.12	\$ 1.20
6	2023	\$ 33,928	\$ 2,846,075,604	0.12	\$ 1.20
7	2024	\$ 33,406	\$ 2,867,421,171	0.12	\$ 1.20
8	2025	\$ 32,884	\$ 2,888,926,830	0.11	\$ 1.10
9	2026	\$ 32,362	\$ 2,910,593,781	0.11	\$ 1.10
10	2027	\$ 31,840	\$ 2,932,423,234	0.11	\$ 1.10
11	2028	\$ 31,318	\$ 2,954,416,408	0.11	\$ 1.10
12	2029	\$ 30,796	\$ 2,976,574,531	0.10	\$ 1.00
13	2030	\$ 30,274	\$ 2,998,898,840	0.10	\$ 1.00
14	2031	\$ 29,752	\$ 3,021,390,582	0.10	\$ 1.00
15	2032	\$ 29,230	\$ 3,044,051,011	0.10	\$ 1.00
16	2033	\$ 28,708	\$ 3,066,881,394	0.09	\$ 0.90
17	2034	\$ 28,186	\$ 3,089,883,004	0.09	\$ 0.90
18	2035	\$ 27,664	\$ 3,113,057,127	0.09	\$ 0.90
19	2036	\$ 27,142	\$ 3,136,405,055	0.09	\$ 0.90
20	2037	\$ 26,620	\$ 3,159,928,093	0.08	\$ 0.80



Comments:		
	Group Designation	BD
	Group Priority	3.000
	Total Group Projects	4
	Total Projects	53
	City Priority	7.000
	Project Number	1600

Fire Station Relocation

Program Description: This program calls for the relocation of three existing fire stations. The fire stations to be moved are Central Fire Station on W. 3rd St., Fire Station #4 located on Summerhill Rd., and Fire Station #3 located on Richmond Rd.

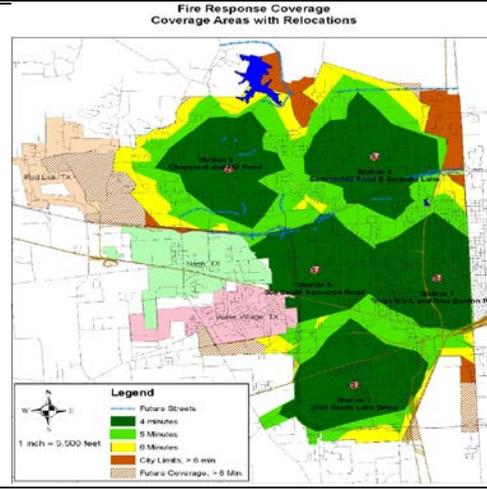
City Goals	1. Provide a Safe Community
	2. Deliver Quality Services
	3. Deliver Efficient Services

Benefits of Project:	Lead Department:	Fire Department
Avoid excessive maintenance cost of existing structures.	Date Added to CIP:	2015
Better distribution of Fire Department Resources.	Review Date:	9-Oct-15
Improve response time.	Design Start Year:	2017
Increase fire department manning north of I-30.	Construction Start Year:	2018
Reduce space issues at existing fire stations.	Estimated Project Costs:	\$6,953,596
	Additional Staffing Required:	No
	Number of New Positions:	0

Operations and Maintenance Estimates (Net)	2019	2020	2021	2022	2023	O&M Remarks:
Equipment and Furniture						
Utilities						
Maintenance						
Supplies						
Personnel						
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	

Other Funding Sources and Related Revenue Projections						Other Funding Remarks:
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Financing Plan		Bond 5/5/5		Tax on \$100k	
Debt Service Schedule		Tax Base	c Tax	\$ 286.40	
1	2019	\$ 486,752	\$ 2,588,825,656	1.88	\$ 18.80
2	2020	\$ 479,798	\$ 2,782,987,580	1.72	\$ 17.20
3	2021	\$ 472,845	\$ 2,803,859,987	1.69	\$ 16.90
4	2022	\$ 465,891	\$ 2,824,888,937	1.65	\$ 16.50
5	2023	\$ 458,937	\$ 2,846,075,604	1.61	\$ 16.10
6	2024	\$ 451,984	\$ 2,867,421,171	1.58	\$ 15.80
7	2025	\$ 445,030	\$ 2,888,926,830	1.54	\$ 15.40
8	2026	\$ 438,077	\$ 2,910,593,781	1.51	\$ 15.10
9	2027	\$ 431,123	\$ 2,932,423,234	1.47	\$ 14.70
10	2028	\$ 424,169	\$ 2,954,416,408	1.44	\$ 14.40
11	2029	\$ 417,216	\$ 2,976,574,531	1.40	\$ 14.00
12	2030	\$ 410,262	\$ 2,998,898,840	1.37	\$ 13.70
13	2031	\$ 403,309	\$ 3,021,390,582	1.33	\$ 13.30
14	2032	\$ 396,355	\$ 3,044,051,011	1.30	\$ 13.00
15	2033	\$ 389,401	\$ 3,066,881,394	1.27	\$ 12.70
16	2034	\$ 382,448	\$ 3,089,883,004	1.24	\$ 12.40
17	2035	\$ 375,494	\$ 3,113,057,127	1.21	\$ 12.10
18	2036	\$ 368,541	\$ 3,136,405,055	1.18	\$ 11.80
19	2037	\$ 361,587	\$ 3,159,928,093	1.14	\$ 11.40
20	2038	\$ 354,633	\$ 3,183,627,554	1.11	\$ 11.10



Comments:

The Fire Station Relocation project is a three part project which involves moving three existing fire stations. The primary purpose of the project is to realign resource distribution to better provide emergency services to the entire community. There are many secondary benefits of this project some of which are reduced maintenance costs, improved response times, and resolves space issues at existing stations.

Growth of the City over the past 30 years has changed our response area significantly, thus making our current fire station locations less effective. The relocation of three fire stations will be significantly less expensive than adding a sixth fire station to address coverage issues.

Group Designation	FD
Group Priority	1.000
Total Group Projects	2
Total Projects	53
City Priority	17.000
Project Number	1520

Shilling Lane Street Reconstruction

Project Description: This project would be to reconstruct the portion of Shilling Lane between University Ave Phase III and IV. It would increase the pavement width to 37 feet wide and would include sidewalks, drainage improvements, and lighting.

City Goals	1. Serve the Community	1. Promote an Environmentally Sensitive & Livable Community
	8. Run the Operations	8. Model a Positive City Image
	13. Manage the Resources	13. Invest in Infrastructure & Transportation

Benefits of Project:	Lead Department:	Public Works Department
Improve safety for the motoring public.	Date Added to CIP:	2015
Improve roadway surface.	Review Date:	5-May-15
Provide sidewalks for improved pedestrian safety.	Design Start Year:	2022
Reduce maintenance time and cost.	Construction Start Year:	2023
	Estimated Project Costs:	\$5,721,164
	Additional Staffing Required:	No
	Number of New Positions:	0

Operations and Maintenance Estimates (Net)	2024	2025	2026	2027	2028	O&M Remarks:
Equipment and Furniture						
Utilities						
Maintenance						
Supplies						
Personnel						
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	

Other Funding Sources and Related Revenue Projections						Other Funding Remarks:
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Financing Plan		Bond 5/5/5		Tax on \$100k	
Debt Service Schedule		Tax Base	c Tax	\$ 226.20	
1	2024	\$ 400,481	\$ 2,867,421,171	1.40	\$ 14.00
2	2025	\$ 394,760	\$ 2,888,926,830	1.37	\$ 13.70
3	2026	\$ 389,039	\$ 2,910,593,781	1.34	\$ 13.40
4	2027	\$ 383,318	\$ 2,932,423,234	1.31	\$ 13.10
5	2028	\$ 377,597	\$ 2,954,416,408	1.28	\$ 12.80
6	2029	\$ 371,876	\$ 2,976,574,531	1.25	\$ 12.50
7	2030	\$ 366,154	\$ 2,998,898,840	1.22	\$ 12.20
8	2031	\$ 360,433	\$ 3,021,390,582	1.19	\$ 11.90
9	2032	\$ 354,712	\$ 3,044,051,011	1.17	\$ 11.70
10	2033	\$ 348,991	\$ 3,066,881,394	1.14	\$ 11.40
11	2034	\$ 343,270	\$ 3,089,883,004	1.11	\$ 11.10
12	2035	\$ 337,549	\$ 3,113,057,127	1.08	\$ 10.80
13	2036	\$ 331,828	\$ 3,136,405,055	1.06	\$ 10.60
14	2037	\$ 326,106	\$ 3,159,928,093	1.03	\$ 10.30
15	2038	\$ 320,385	\$ 3,183,627,554	1.01	\$ 10.10
16	2039	\$ 314,664	\$ 3,207,504,760	0.98	\$ 9.80
17	2040	\$ 308,943	\$ 3,231,561,046	0.96	\$ 9.60
18	2041	\$ 303,222	\$ 3,255,797,754	0.93	\$ 9.30
19	2042	\$ 297,501	\$ 3,280,216,237	0.91	\$ 9.10
20	2043	\$ 291,779	\$ 3,304,817,859	0.88	\$ 8.80



Comments: Currently, this street is very narrow, has no amenities, and carries a lot of traffic. It also has serious subgrade and pavement problems. A new wider street and street lighting will make it safer for citizens. Sidewalks will make the street more pedestrian friendly as, currently, there are no sidewalks and pedestrians have to walk in yards or on the street.

Group Designation	ST
Group Priority	3.000
Total Group Projects	20
Total Projects	53
City Priority	20.000
Project Number	1010

Spring Lake Park Trail

Project Description: Recognized by the State of Texas as one of only a hand full of Lone Star Legacy Parks, Spring Lake Park host nearly 115,000 visitors every year. This project seeks to utilize the distinctive history of SLP by providing a unique "Walk through History" guided trail highlighting many important features from the parks past and present. This new trail will add approximately 700 ft. to the total distance of available walking trails already present at SLP and 2000 ft of existing trails. This new "Walk through History" trail will also be tied into the newly constructed Educational Pavilion as a way for local schools and institutes of higher learning to integrate SLP into their out of classroom learning experiences, in line with adopted curriculum. This proposed project will help to add to the draw of this local treasure and help ensure people of all walks of like have a fun, safe environment to enjoy their community.

City Goals	1. Serve the Community	1. Promote an Environmentally Sensitive & Livable Community
	2. Serve the Community	3. Deliver Quality Services
	3. Serve the Community	4. Foster a Healthy Community

Benefits of Project:	Lead Department:	Planning & Community Development/Parks
Avoid excessive maintenance cost of existing structures.	Date Added to CIP:	2016
Provide sidewalks for improved pedestrian safety.	Review Date:	8-May-16
	Design Start Year:	2041
	Construction Start Year:	2042
	Estimated Project Costs:	\$487,771
	Additional Staffing Required:	No
	Number of New Positions:	0

Operations and Maintenance Estimates (Net)						2043	2044	2045	2046	2047	O&M Remarks:
Equipment and Furniture											
Utilities											
Maintenance											
Supplies											
Personnel											
Totals					\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

Other Funding Sources and Related Revenue Projections											Other Funding Remarks:
---	--	--	--	--	--	--	--	--	--	--	------------------------

Financing Plan		Bond 5/5/5			Tax on \$100k	
Debt Service Schedule		Tax Base		c Tax	\$ 16.70	
1	2043	\$ 34,144	\$ 3,304,817,859	0.10	\$ 1.00	
2	2044	\$ 33,656	\$ 3,329,603,993	0.10	\$ 1.00	
3	2045	\$ 33,168	\$ 3,354,576,023	0.10	\$ 1.00	
4	2046	\$ 32,681	\$ 3,379,735,343	0.10	\$ 1.00	
5	2047	\$ 32,193	\$ 3,405,083,358	0.09	\$ 0.90	
6	2048	\$ 31,705	\$ 3,430,621,483	0.09	\$ 0.90	
7	2049	\$ 31,217	\$ 3,456,351,144	0.09	\$ 0.90	
8	2050	\$ 30,730	\$ 3,482,273,778	0.09	\$ 0.90	
9	2051	\$ 30,242	\$ 3,508,390,831	0.09	\$ 0.90	
10	2052	\$ 29,754	\$ 3,534,703,762	0.08	\$ 0.80	
11	2053	\$ 29,266	\$ 3,561,214,041	0.08	\$ 0.80	
12	2054	\$ 28,779	\$ 3,587,923,146	0.08	\$ 0.80	
13	2055	\$ 28,291	\$ 3,614,832,570	0.08	\$ 0.80	
14	2056	\$ 27,803	\$ 3,641,943,814	0.08	\$ 0.80	
15	2057	\$ 27,315	\$ 3,669,258,392	0.07	\$ 0.70	
16	2058	\$ 26,827	\$ 3,696,777,830	0.07	\$ 0.70	
17	2059	\$ 26,340	\$ 3,724,503,664	0.07	\$ 0.70	
18	2060	\$ 25,852	\$ 3,752,437,442	0.07	\$ 0.70	
19	2061	\$ 25,364	\$ 3,780,580,722	0.07	\$ 0.70	
20	2062	\$ 24,876	\$ 3,808,935,078	0.07	\$ 0.70	



Comments:													
	<table border="1"> <tr><td>Group Designation</td><td>PCD</td></tr> <tr><td>Group Priority</td><td>3.000</td></tr> <tr><td>Total Group Projects</td><td>4</td></tr> <tr><td>Total Projects</td><td>53</td></tr> <tr><td>City Priority</td><td>46.000</td></tr> <tr><td>Project Number</td><td>1360</td></tr> </table>	Group Designation	PCD	Group Priority	3.000	Total Group Projects	4	Total Projects	53	City Priority	46.000	Project Number	1360
Group Designation	PCD												
Group Priority	3.000												
Total Group Projects	4												
Total Projects	53												
City Priority	46.000												
Project Number	1360												

Bringle Lake/University Blvd. Sidewalk Extension

Project Description: This project would install sidewalk on one side of University from Richmond Road to the existing sidewalk in front of Texarkana Golf Ranch.

City Goals	3. Serve the Community	3. Deliver Quality Services
	8. Run the Operations	8. Model a Positive City Image
	13. Manage the Resources	13. Invest in Infrastructure & Transportation

Benefits of Project:	Lead Department:	Public Works Department
Provide sidewalks for improved pedestrian safety.	Date Added to CIP:	2016
Improve quality of life for residents	Review Date:	18-Feb-16
	Design Start Year:	2042
	Construction Start Year:	2043
	Estimated Project Costs:	\$505,170
	Additional Staffing Required:	No
	Number of New Positions:	0

Operations and Maintenance Estimates (Net)	2044	2045	2046	2047	2048	O&M Remarks:
Equipment and Furniture						
Utilities						
Maintenance						
Supplies						
Personnel						
Totals	\$ -	\$ -	\$ -	\$ -	\$ -	

Other Funding Sources and Related Revenue Projections						Other Funding Remarks:

Financing Plan		Bond 5/5/5		Tax on \$100k	
Debt Service Schedule		Tax Base	c Tax	\$ 17.20	
1	2044	\$ 35,362	\$ 3,329,603,993	0.11	\$ 1.10
2	2045	\$ 34,857	\$ 3,354,576,023	0.10	\$ 1.00
3	2046	\$ 34,351	\$ 3,379,735,343	0.10	\$ 1.00
4	2047	\$ 33,846	\$ 3,405,083,358	0.10	\$ 1.00
5	2048	\$ 33,341	\$ 3,430,621,483	0.10	\$ 1.00
6	2049	\$ 32,836	\$ 3,456,351,144	0.10	\$ 1.00
7	2050	\$ 32,331	\$ 3,482,273,778	0.09	\$ 0.90
8	2051	\$ 31,826	\$ 3,508,390,831	0.09	\$ 0.90
9	2052	\$ 31,320	\$ 3,534,703,762	0.09	\$ 0.90
10	2053	\$ 30,815	\$ 3,561,214,041	0.09	\$ 0.90
11	2054	\$ 30,310	\$ 3,587,923,146	0.08	\$ 0.80
12	2055	\$ 29,805	\$ 3,614,832,570	0.08	\$ 0.80
13	2056	\$ 29,300	\$ 3,641,943,814	0.08	\$ 0.80
14	2057	\$ 28,795	\$ 3,669,258,392	0.08	\$ 0.80
15	2058	\$ 28,289	\$ 3,696,777,830	0.08	\$ 0.80
16	2059	\$ 27,784	\$ 3,724,503,664	0.07	\$ 0.70
17	2060	\$ 27,279	\$ 3,752,437,442	0.07	\$ 0.70
18	2061	\$ 26,774	\$ 3,780,580,722	0.07	\$ 0.70
19	2062	\$ 26,269	\$ 3,808,935,078	0.07	\$ 0.70
20	2063	\$ 25,764	\$ 3,837,502,091	0.07	\$ 0.70



SUMMARY OF OUTSTANDING DEBT

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 45,160,000
9/30/2017	\$ 3,580,000	\$ 1,762,068	\$ 5,342,068	\$ 41,580,000
9/30/2018	\$ 3,715,000	\$ 1,637,442	\$ 5,352,442	\$ 37,865,000
9/30/2019	\$ 3,650,000	\$ 1,509,821	\$ 5,159,821	\$ 34,215,000
9/30/2020	\$ 3,810,000	\$ 1,370,725	\$ 5,180,725	\$ 30,405,000
9/30/2021	\$ 3,690,000	\$ 1,212,585	\$ 4,902,585	\$ 26,715,000
9/30/2022	\$ 3,910,000	\$ 1,041,307	\$ 4,951,307	\$ 22,805,000
9/30/2023	\$ 3,890,000	\$ 863,491	\$ 4,753,491	\$ 18,915,000
9/30/2024	\$ 2,795,000	\$ 710,941	\$ 3,505,941	\$ 16,120,000
9/30/2025	\$ 2,930,000	\$ 594,680	\$ 3,524,680	\$ 13,190,000
9/30/2026	\$ 3,060,000	\$ 483,788	\$ 3,543,788	\$ 10,130,000
9/30/2027	\$ 3,195,000	\$ 364,681	\$ 3,559,681	\$ 6,935,000
9/30/2028	\$ 1,835,000	\$ 262,041	\$ 2,097,041	\$ 5,100,000
9/30/2029	\$ 1,920,000	\$ 176,638	\$ 2,096,638	\$ 3,180,000
9/30/2030	\$ 2,010,000	\$ 86,064	\$ 2,096,064	\$ 1,170,000
9/30/2031	\$ 220,000	\$ 36,126	\$ 256,126	\$ 950,000
9/30/2032	\$ 225,000	\$ 29,032	\$ 254,032	\$ 725,000
9/30/2033	\$ 235,000	\$ 21,264	\$ 256,264	\$ 490,000
9/30/2034	\$ 240,000	\$ 12,951	\$ 252,951	\$ 250,000
9/30/2035	\$ 250,000	\$ 4,376	\$ 254,376	\$ -
9/30/2036	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 45,160,000	\$ 12,180,019	\$ 57,340,019	\$ -

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	\$ 0.700000
Available Tax Rate	<u>\$ 1.800000</u>

**COMBINATION TAX & REVENUE
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2006 \$3,060,000
3.85% - 4%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 1,580,000
9/30/2017	\$ 245,000	\$ 57,653	\$ 302,653	\$ 1,335,000
9/30/2018	\$ 255,000	\$ 47,844	\$ 302,844	\$ 1,080,000
9/30/2019	\$ 265,000	\$ 37,768	\$ 302,768	\$ 815,000
9/30/2020	\$ 455,000	\$ 23,500	\$ 478,500	\$ 360,000
9/30/2021	\$ 175,000	\$ 10,900	\$ 185,900	\$ 185,000
9/30/2022	\$ 185,000	\$ 3,700	\$ 188,700	\$ -
9/30/2023			\$ -	\$ -
9/30/2024			\$ -	\$ -
9/30/2025			\$ -	\$ -
9/30/2026			\$ -	\$ -
9/30/2027			\$ -	\$ -
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			\$ -	\$ -
TOTALS	\$ 1,580,000	\$ 181,364	\$ 1,761,364	\$ -

**COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2008 \$2,430,000
3.85% - 4%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 1,295,000
9/30/2017	\$ 165,000	\$ 44,378	\$ 209,378	\$ 1,130,000
9/30/2018	\$ 170,000	\$ 38,247	\$ 208,247	\$ 960,000
9/30/2019	\$ 180,000	\$ 31,842	\$ 211,842	\$ 780,000
9/30/2020	\$ 185,000	\$ 25,163	\$ 210,163	\$ 595,000
9/30/2021	\$ 190,000	\$ 18,300	\$ 208,300	\$ 405,000
9/30/2022	\$ 200,000	\$ 11,163	\$ 211,163	\$ 205,000
9/30/2023	\$ 205,000	\$ 3,752	\$ 208,752	\$ -
9/30/2024			\$ -	\$ -
9/30/2025			\$ -	\$ -
9/30/2026			\$ -	\$ -
9/30/2027			\$ -	\$ -
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			\$ -	\$ -
TOTALS	\$ 1,295,000	\$ 172,844	\$ 1,467,844	\$ -

*Bi-State Bonds (Self Supporting Debt)

**COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2009 \$17,420,000
4% - 4.5%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 13,590,000
9/30/2017	\$ 730,000	\$ 553,751	\$ 1,283,751	\$ 12,860,000
9/30/2018	\$ 765,000	\$ 520,114	\$ 1,285,114	\$ 12,095,000
9/30/2019	\$ 800,000	\$ 484,901	\$ 1,284,901	\$ 11,295,000
9/30/2020	\$ 830,000	\$ 450,301	\$ 1,280,301	\$ 10,465,000
9/30/2021	\$ 865,000	\$ 416,401	\$ 1,281,401	\$ 9,600,000
9/30/2022	\$ 900,000	\$ 381,101	\$ 1,281,101	\$ 8,700,000
9/30/2023	\$ 940,000	\$ 344,301	\$ 1,284,301	\$ 7,760,000
9/30/2024	\$ 975,000	\$ 306,001	\$ 1,281,001	\$ 6,785,000
9/30/2025	\$ 1,015,000	\$ 266,201	\$ 1,281,201	\$ 5,770,000
9/30/2026	\$ 1,060,000	\$ 224,039	\$ 1,284,039	\$ 4,710,000
9/30/2027	\$ 1,105,000	\$ 179,386	\$ 1,284,386	\$ 3,605,000
9/30/2028	\$ 1,150,000	\$ 132,158	\$ 1,282,158	\$ 2,455,000
9/30/2029	\$ 1,200,000	\$ 81,470	\$ 1,281,470	\$ 1,255,000
9/30/2030	\$ 1,255,000	\$ 27,610	\$ 1,282,610	\$ -
9/30/2031			\$ -	\$ -
9/30/2032			\$ -	\$ -
9/30/2033			\$ -	\$ -
9/30/2034			\$ -	\$ -
9/30/2035			\$ -	\$ -
9/30/2036			\$ -	\$ -
TOTALS	\$ 13,590,000	\$ 4,367,736	\$ 17,957,736	\$ -

**COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2010 \$7,000,000
2.684% - 5.728%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 5,500,000
9/30/2017	\$ 285,000	\$ 277,204	\$ 562,204	\$ 5,215,000
9/30/2018	\$ 295,000	\$ 265,755	\$ 560,755	\$ 4,920,000
9/30/2019	\$ 305,000	\$ 253,203	\$ 558,203	\$ 4,615,000
9/30/2020	\$ 320,000	\$ 239,354	\$ 559,354	\$ 4,295,000
9/30/2021	\$ 335,000	\$ 224,433	\$ 559,433	\$ 3,960,000
9/30/2022	\$ 350,000	\$ 208,398	\$ 558,398	\$ 3,610,000
9/30/2023	\$ 370,000	\$ 190,540	\$ 560,540	\$ 3,240,000
9/30/2024	\$ 390,000	\$ 170,951	\$ 560,951	\$ 2,850,000
9/30/2025	\$ 410,000	\$ 150,331	\$ 560,331	\$ 2,440,000
9/30/2026	\$ 435,000	\$ 127,305	\$ 562,305	\$ 2,005,000
9/30/2027	\$ 460,000	\$ 101,672	\$ 561,672	\$ 1,545,000
9/30/2028	\$ 485,000	\$ 74,607	\$ 559,607	\$ 1,060,000
9/30/2029	\$ 515,000	\$ 45,967	\$ 560,967	\$ 545,000
9/30/2030	\$ 545,000	\$ 15,609	\$ 560,609	\$ -
9/30/2031			\$ -	\$ -
9/30/2032			\$ -	\$ -
9/30/2033			\$ -	\$ -
9/30/2034			\$ -	\$ -
9/30/2035			\$ -	\$ -
9/30/2036			\$ -	\$ -
TOTALS	\$ 5,500,000	\$ 2,345,329	\$ 7,845,329	\$ -

**COMBINATION TAX & REVENUE
CERTIFICATES OF OBLIGATION
SERIES 2012 \$4,115,000
0.6% - 3.5%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 3,670,000
9/30/2017	\$ 150,000	\$ 102,988	\$ 252,988	\$ 3,520,000
9/30/2018	\$ 155,000	\$ 100,313	\$ 255,313	\$ 3,365,000
9/30/2019	\$ 160,000	\$ 97,163	\$ 257,163	\$ 3,205,000
9/30/2020	\$ 160,000	\$ 93,763	\$ 253,763	\$ 3,045,000
9/30/2021	\$ 165,000	\$ 90,106	\$ 255,106	\$ 2,880,000
9/30/2022	\$ 170,000	\$ 86,125	\$ 256,125	\$ 2,710,000
9/30/2023	\$ 175,000	\$ 81,703	\$ 256,703	\$ 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			\$ -	\$ -
TOTALS	\$ 3,670,000	\$ 1,180,694	\$ 4,850,694	\$ -

**COMBINATION TAX & REVENUE
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2012 \$10,730,000
2% - 5%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 8,305,000
9/30/2016	\$ 1,120,000	\$ 308,200	\$ 1,428,200	\$ 7,185,000
9/30/2017	\$ 1,150,000	\$ 270,150	\$ 1,420,150	\$ 6,035,000
9/30/2018	\$ 1,190,000	\$ 231,050	\$ 1,421,050	\$ 4,845,000
9/30/2019	\$ 1,010,000	\$ 198,050	\$ 1,208,050	\$ 3,835,000
9/30/2020	\$ 885,000	\$ 165,200	\$ 1,050,200	\$ 2,950,000
9/30/2021	\$ 925,000	\$ 124,375	\$ 1,049,375	\$ 2,025,000
9/30/2022	\$ 1,000,000	\$ 76,250	\$ 1,076,250	\$ 1,025,000
9/30/2023	\$ 1,025,000	\$ 25,625	\$ 1,050,625	\$ -
9/30/2024			\$ -	\$ -
9/30/2025			\$ -	\$ -
9/30/2026			\$ -	\$ -
9/30/2027			\$ -	\$ -
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			\$ -	\$ -
TOTALS	\$ 8,305,000	\$ 1,398,900	\$ 9,703,900	\$ -

**COMBINATION TAX & REVENUE
GENERAL OBLIGATION REFUNDING BONDS
SERIES 2013 \$14,550,000
2% - 5%**

Date	Principal	Interest	Debt Service	Balance of Principal Outstanding
				\$ 13,330,000
9/30/2016	\$ 990,000	\$ 474,394	\$ 1,464,394	\$ 12,340,000
9/30/2017	\$ 855,000	\$ 455,944	\$ 1,310,944	\$ 11,485,000
9/30/2018	\$ 885,000	\$ 434,119	\$ 1,319,119	\$ 10,600,000
9/30/2019	\$ 930,000	\$ 406,894	\$ 1,336,894	\$ 9,670,000
9/30/2020	\$ 975,000	\$ 373,444	\$ 1,348,444	\$ 8,695,000
9/30/2021	\$ 1,035,000	\$ 328,069	\$ 1,363,069	\$ 7,660,000
9/30/2022	\$ 1,105,000	\$ 274,569	\$ 1,379,569	\$ 6,555,000
9/30/2023	\$ 1,175,000	\$ 217,569	\$ 1,392,569	\$ 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			\$ -	\$ -
TOTALS	\$ 13,330,000	\$ 3,315,728	\$ 16,645,728	\$ -

TAX DATA

Analysis of Property Tax Revenues

	Actual 14-15	Adopted 15-16	Revised 15-16	Proposed 16-17
Valuation				
General Fund	1,604,224,364	1,623,384,546	1,609,707,304	1,750,559,445
TIRZ 1	81,126,171	65,186,708	64,637,434	75,613,378
TIRZ 2	-	-	-	-
Debt Service Fund	718,398,045	713,706,162	707,693,055	633,706,414
Total Valuation	2,403,748,580	2,402,277,416	2,382,037,794	2,459,879,237
Property Tax Revenues				
Levy to General Fund	10,714,689	10,865,199	10,773,658	12,253,916
Levy to TIRZ#1	308,892	436,290	432,614	529,294
Levy to TIRZ#2	-	-	-	-
Debt Service Fund	5,064,540	4,776,785	4,736,540	4,435,945
Deduct Delinquencies & Adj	650,187	413,212	411,325	444,254
Total Current Collections	15,437,934	15,665,062	15,531,488	16,774,900
Total Delinquent Collections	282,125	300,000	282,000	282,000
Total of Collections	15,720,059	15,965,062	15,813,488	17,056,900
Tax Rate Distributions				
General Fund	0.446675	0.452287	0.452287	0.498151
TIRZ #1	0.022589	0.018162	0.018162	0.021517
Debt Service	0.200029	0.198844	0.198844	0.180332
Total of Tax Rates	0.669293	0.669293	0.669293	0.700000
Fund Distribution				
Current Tax:				
General Fund	10,303,037	10,585,964	10,495,698	11,937,765
TIRZ #1	521,028	425,077	421,452	515,638
Debt Service	4,613,869	4,654,022	4,614,337	4,321,498
Total Current Tax	15,437,934	15,665,063	15,531,488	16,774,900
Delinquent Tax:				
General Fund	192,109	203,000	192,000	192,000
TIRZ #1	-	-	-	-
Debt Service	90,016	97,000	90,000	90,000
Total Delinquent Tax	282,125	300,000	282,000	282,000
Percentage Distribution:				
General Fund	0.6674	0.6758	0.6758	0.7116
TIRZ #1	0.0337	0.0271	0.0271	0.0307
Debt Service	0.2989	0.2971	0.2971	0.2576
Total Distribution	1.0000	1.0000	1.0000	1.0000

Tax Levies and Collections By Year

Fiscal Year	Tax Year	Taxable Value	Rate	Gross Tax Levy	Net Tax Levy	Current Collections	Collection Percent
2012	2011	2,405,325,876	0.669293	16,098,678	15,479,477	15,117,864	97.66%
2013	2012	2,413,426,028	0.669293	16,152,891	15,599,510	15,148,427	97.11%
2014	2013	2,451,334,382	0.669293	16,406,609	15,886,118	15,543,283	97.84%
2015	2014	2,458,793,042	0.669293	16,456,530	16,000,267	15,452,342	96.58%
2016	2015	2,475,121,041	0.669293	16,565,812	16,112,104	15,748,536	97.74%
2017	2016	2,526,856,766	0.700000	17,687,997	17,186,894		

Note: Value and levy information is obtained from the official tax roll issued by Bowie Central Appraisal District in October of each year and approved by the City Council. Collection information is obtained from the annual collection summary report provided by BCAD at the end of the fiscal year.

ORDINANCES AND RESOLUTIONS

ORDINANCE NO. 2016 - 086

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, 2016, AND ADOPTING THE BUDGET AND APPROPRIATING RESOURCES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016 AND ENDING SEPTEMBER 30, 2017; REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT HEREWITH TO THE EXTENT OF SUCH CONFLICT; CONTAINING A SEVERABILITY 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, 2016 and ending September 30, 2017, 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 placed on the City's website.

SECTION 3: City of Texarkana, Texas Appropriations

Fund No.	Fund Name	Anticipated Revenue	Authorized Expenditures	Appropriated Fund Balance
101	General Fund	34,516,932	34,516,676	0
102	Narcotics Division Operations Fund	2,000	70,000	68,000
103	Personnel Policy Fund	552,500	546,000	0
104	Workers Compensation Fund	291,150	540,000	248,850
107	Court Security Fund	22,000	40,000	18,000
109	General Property & Liability Fund	200,250	200,000	0
110	Central Records & Communications Fund	2,866,919	2,866,919	0
113	Conservation Revolving Loan Fund	0	33,602	33,602
114	Court Technology Fund	30,025	40,961	10,936
115	Technology Fund	224,283	224,250	0
116	TIRZ #1 Fund	918,138	1,282,399	364,261
117	Donation Fund	30,030	30,000	0
202	Emergency Solutions Grant Fund	600,000	600,000	0

203	CDBG Revolving Loan Fund	3,950	500	0
204	Community Development Block Grant Fund	376,613	376,613	0
207	EPA Revolving Loan Grant Fund	813,810	813,810	0
208	EPA Multipurpose Grant Fund	30,000	30,000	0
211	Perot Theatre Fund	342,547	323,542	0
212	Hotel Occupancy Tax Fund	1,309,139	1,567,542	258,403
213	Perot Theatre Building Maintenance Fund	78,650	141,200	62,550
214	COC Homeless Assistance Grant Fund	406,920	406,920	0
215	Housing Fund	825	439,000	438,175
216	Police Dept. Training Provider Fund	21,764	21,764	0
217	Law Enforcement Block Grant Fund	27,997	27,997	0
219	Law Enforcement Program Fund	7,315	8,000	685
220	Metropolitan Planning Organization Fund	236,524	207,500	0
223	Economic Development Fund	598,450	1,094,064	495,614
227	NEA Grant Fund	100,000	100,000	0
228	Building Maintenance Fund	263,633	263,633	0
230	Rotary Splash Pad Fund	4	355	351
301	Debt Service Fund	5,488,569	5,346,067	0
417	2005 Bond Fund	1,000	485,600	484,600
422	TIRZ Bond Fund	2,500	370,911	368,411
501	Health Department Fund	1,087,699	989,374	0
502	Public Library Fund	692,950	692,950	0
605	Federal Asset Forfeiture Fund	15,350	20,000	4,650
701	Employee Health Trust Fund	5,832,550	6,017,000	184,450
702	Employee Health Claim Fund	6,017,000	6,017,000	0
703	Fleet Services Fund	1,437,000	1,504,297	67,297
704	Capital Replacement Fund	1,902,700	1,843,400	0
810	Member Cities Water Revenue Fund	826,625	826,625	0
	Total Appropriations	68,176,311	70,926,471	3,108,835

SECTION 4: Texarkana Water Utilities Appropriations

Fund Name	Anticipated Revenue	Authorized Expenditures	Appropriated Fund Balance
Texas Revenue Fund	17,643,429	17,486,087	0
Texas Bond Reserve Fund	1,457	1,457	0
Texas 2004 Bond Fund	196,298	196,298	0
Texas 2005 Bond Fund	172,950	207,540	34,590
Texas 2013 Bond Fund	163,063	162,644	0
Texas Capital Improvement Fund	405,262	1,961,365	1,556,103
Texas Infrastructure Fund	577,361	1,786,865	1,209,504
Texas Customer Loan Fund	120	20,000	19,880
Texas 2013 Bond Construction Fund	84	0	0

Personnel Policy Fund	100,325	83,443	0
Wagner Creek Capital Improvement Fund	207,443	2,670,053	2,462,610
LTWSC Capital Improvement Fund	552,296	1,201,190	648,894
Texas Share- Millwood WTP Depreciation Fund	117,509	532,150	414,641
Texas Share- North Texarkana WWTP Depr Fund	7,800	39,975	32,175
South Regional WWTP Depreciation Fund	151,422	315,000	163,578
Composting Fund	102,952	390,196	287,244
Equipment Acquisition Fund	153,461	475,881	322,420
Technology Fund	429,323	1,105,010	675,687
Wright Patman COE Cost Fund	1,579,719	0	0
IP Water Revenue Fund	1,225,077	1,225,077	0
Total Appropriations	23,787,351	29,860,231	7,827,326

SECTION 5: That the City Council hereby approves the funding and purchases that are made pursuant to interlocal agreements as provided by Chapter 271, Subchapter (D) and (F) of the Texas Local Government Code, in this budget and authorizes the City Manager/Chief Executive Officer and his designated employees, at his discretion, to purchase, sign contracts and documents authorizing the payment of funds, and to expend public funds that have been expressly designated, approved, and appropriated in this budget, as set out in the 2016-2017 fiscal year Capital Replacement Fund.

SECTION 6: Operating funds encumbered on the financial records as of September 30, 2016, are hereby re-appropriated to Fiscal Year 2017.

SECTION 7: The Capital Improvement Plan (CIP) is hereby approved and the City Manager is authorized and directed to incorporate the projects designated for Fiscal Year 2017 into the execution of the annual operating budget in all aspects of capital project execution including the appropriate debt funding procedures as may be required by state law.

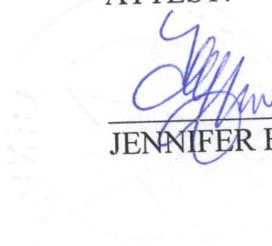
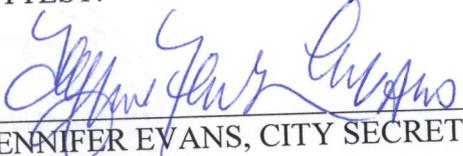
SECTION 8: It is further provided that in case a section, clause, sentence or part of this Ordinance shall be deemed or adjudged by a Court of competent jurisdiction to be invalid, then such invalidity shall not affect, impair or invalidate the remainder of this Ordinance.

SECTION 9: All ordinances or parts of ordinances in conflict herewith are specifically repealed to the extent of such conflict.

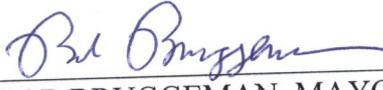
SECTION 10: This Ordinance shall be in full force and effect from and after its passage and approval, and after the adoption of this budget or budget amendment, budget officer shall provide for the filing of a true copy of the approved budget or amendment in the Office of the City Secretary.

PASSED AND APPROVED in Regular Council Session on this the **12th day of September, 2016.**

ATTEST:

JENNIFER EVANS, CITY SECRETARY



BOB BRUGGEMAN, MAYOR

6:26 p.m.

ORDINANCE NO. 2016-095

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, 2017, 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, 2016, AND ENDING SEPTEMBER 30, 2017; 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, 2017, 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. 2016, except so much thereof as may be exempt by the Constitution and Laws of the State of Texas, a total tax of \$.70 CENTS on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuations on all of 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 \$.498151 CENTS on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2017 for the general City purposes to pay the current operating expenses of said City of Texarkana, Texas, for the fiscal year beginning on October 1, 2016, and ending September 30, 2017, which tax, when collected shall be appropriated to and deposited in and to the credit of the General Fund 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 19.72 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$-16.70.
- b. An ad valorem tax of and at the rate of \$.021517 CENTS on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2017

for the operating expenses of Tax Increment Reinvestment Zone #1, for the fiscal year beginning on October 1, 2016, and ending September 30, 2017, which tax, when collected shall be appropriated to and deposited in and to the credit of the Tax Increment Reinvestment Zone #1 Fund of the City of Texarkana, Texas.

- c. An ad valorem tax of and at the rate of \$.180332 CENTS on each ONE HUNDRED DOLLARS (\$100.00) of assessed valuation of said taxable property is hereby levied for the fiscal year ending September 30, 2017, 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 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.

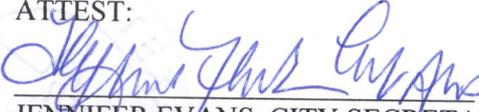
SECTION 2: Property situated in the City of Texarkana, Texas, shall be rendered and assessed in accordance with the laws of the State of Texas, and the Charter and Ordinances of the City of Texarkana, Texas.

SECTION 3: 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 4: 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 12th day of September, 2016.

ATTEST:


JENNIFER EVANS, CITY SECRETARY


BOB BRUGGEMAN, MAYOR

6:29 p.m.

RESOLUTION NO. 2016-096

A RESOLUTION 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 2016-2017; 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 102.007 requires the City to ratify the budget by a separate vote.

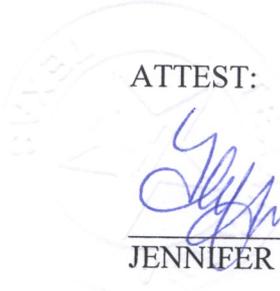
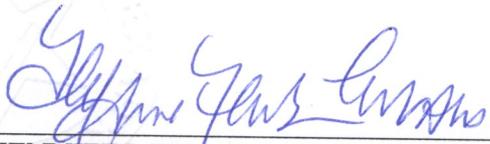
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TEXARKANA, TEXAS:

SECTION 1: That in compliance with the requirements of Section 102.007(c), Local Government Code, 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 2016-2017, which will require raising more revenue from property taxes than in the City's Budget for the fiscal year 2015-2016.

SECTION 2: That this Resolution shall reflect the record vote of the City Council, with motion made by COUNCIL MEMBER MATTHEWS seconded by COUNCIL MEMBER VEAR-GOOD to approve this resolution having received 5 ayes and 1 nays and 0 abstaining, the 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 **12th** day of **September, 2016**.

ATTEST:



JENNIFER EVANS, CITY SECRETARY


BOB BRUGGEMAN, MAYOR

6:30 p.m.

FINANCIAL POLICIES AND PROCEDURES

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 of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

- **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 considered to be measurable and collectible only when cash is received.
- **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). However, this fund prepares and presents a separate annual budget document that can be viewed on the City's website. The City uses internal service funds to account for its Employee Health Fund and Fleet Services Fund.
- **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. Fiduciary funds include pension trust funds and agency funds. The Firemen's Pension Fund is classified as a pension trust fund and accounts for the accumulation of resources to provide retirement benefits to the City's firefighters. 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.

Budget

- The City's fiscal year begins on October 1 and ends on September 30.
- The City Manager prepares an annual budget development calendar for City Council approval.
- 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:
 - 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.
 - 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.
 - 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.
 - Analysis of the tax rate.
 - A table showing tax levies and collections by years for at least the past five (5) years.
- A description of all outstanding bond issues and other debt instruments, showing interest rate, maturity date, authorized amount, issued amount, and outstanding amount.
- A special funds section.
- A list of capital projects to be undertaken in the budget year and within the next five (5) succeeding years.
- The budget is to be adopted by City Council by a majority vote before the end of the current fiscal year.
- The City Manager may transfer any unencumbered appropriated balance as necessary between expenditure types, departments, or agencies of the City.
- The City Manager may request budget amendments to be adopted by City Council as long as the total City budget remains balanced, including the designation of any unassigned fund balance as a revenue.

Fund Balances

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:

- **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.
- **Restricted:** Fund resources that can be spent only for specific purposes stipulated by external resource providers or by law.
- **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.
- **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.
- **Unassigned:** Fund resources that are in spendable form and are neither restricted, committed, nor assigned.

The City operates under a General Fund Balance Policy for unassigned general fund balance. It is the goal of the City to achieve and maintain an unassigned fund balance in the general fund in the range of 25% - 35% of general fund expenditures, exclusive of capital outlay and debt service expenditures. The City considers a balance of less than 25% to be cause for concern, barring unusual or deliberate circumstances. This policy was approved by the City Council through Ordinance No. 2016-054.

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 initial plan was approved by the City Council through Ordinance No. 2016-086 and a list of projects is included in the annual budget document. Any addition or removal of projects will be submitted to the City Council for approval before the plan is updated.

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. A copy of the purchasing manual can be found on the City's website at <http://ci.texarkana.tx.us/346/Purchasing>.

Investment Policy

The City has established an investment policy and strategy guidelines to achieve the goals of safety, liquidity, public trust, and yield for all investment activity. The City Council shall review and adopt, by resolution, its investment strategies and policy not less than annually. The resolution shall include a record of changes made to either the investment policy or strategy. The policy serves to satisfy the statutory requirement of the Public Funds Investment Act and Public Funds Collateral Act of the Texas Government Code Chapter 2256 and Chapter 2257. A copy of the investment policy can be found on the City's website at the following link:

<http://ci.texarkana.tx.us/DocumentCenter/View/3661>

Accounting Procedures Manual

Introduction

This manual has been prepared to document the internal accounting procedures for the City of Texarkana, Texas (City). Its purpose is to ensure that assets are safeguarded, that financial statements are in conformity with generally accepted accounting principles, and that finances are managed with responsible stewardship.

All personnel with a role in the management of the City's fiscal operations are expected to uphold the policies in this manual. It is the intention of the City that this accounting manual serves as our commitment to proper, accurate financial management and reporting.

Division of Duties

The following is a list of personnel who have responsibilities within the accounting department:

Chief Financial Officer:

1. Compiles the estimates of revenues and expenditures for the budget as directed by the City Manager.
2. Supervises and assumes responsibility for the disbursement of all monies, and assures that expenditures do not exceed appropriations.
3. Prepares, at the end of each fiscal year, a complete financial statement and report.
4. Supervises and assumes responsibility for the collection of all taxes, special assessments, license fees, and other revenues of the City or for whose collection the City is responsible.
5. Has custody of all investments and invested funds of the City government, or in possession of such investments in a fiduciary capacity, and has the safekeeping of all bonds and other securities belonging to or under control of the City, and receipt and delivery of City bonds and notes for transfer, registration, or exchange.
6. Serves as the Secretary/Treasurer for the Firemen's Relief and Pension Fund.
7. Assists the City's Financial Advisor in preparing the official statement in the City's bond sale.
8. Responsible for overseeing the funds established to cover the cost of the City's self-insurance program for Health, Dental, General Liability, and Worker's Compensation.

9. Assumes responsibility for the Employee Benefit Trust.
10. Assists in the development and management of the annual operating budget.

Assistant Chief Financial Officer:

1. Assists the CFO to develop the annual budget.
2. Assists the CFO with the City's investment function. Prepares and assists with the presentation reports, work papers, or schedules related to the investment of funds for the City.
3. Responsible for monitoring unspent balances in the City's bond fund accounts, and Interest and Sinking Fund.
4. Imports and exports all files for the bank positive pay, processes required ACH transactions, and initiates wire for debt service and other transactions.
3. Reviews the monthly financial report for the general fund.
4. Reviews and approves all journal entries.
5. Reviews and signs off on vouchers, invoices, and purchase orders before processing in accounts payable by the Accounts Payable Technician.
6. Reviews all bank reconciliations.
7. Reviews daily bank deposits.
8. Manages the asset accounts.
9. Receives and enters budget line item requests.

Senior Accountant:

1. Entry of daily, monthly, and annual transactions, preparation of adjusting journal entries, reversing audit entries, and year-end closing entries.
2. Preparation of monthly bank reconciliations for all accounts.
3. Prepares monthly financial reports for the general fund.
4. Prepares various census reports and audit confirmations.
5. Audits the finance department petty cash.

Account Technician – Accounts Payable/Revenue:

1. Shares responsibility with the Account Technician – Payroll/Revenue for all collection and reporting of revenue due the City.
2. Administration of the City's Accounts Payable function.
3. Administration of the City's hotel occupancy tax function.
4. Maintains data in the loans receivable software for the City's housing and revolving loans.
5. Prepares Form 1099 at year end for accounts payable vendors.
6. Maintains the finance department petty cash box.
7. Audits City petty cash funds, except for the finance department.
8. Reviews bankruptcy notices to determine if they are related to City accounts.
9. Posts accounts payable check register on the City's website.

Account Technician – Payroll/Revenue:

1. Shares responsibility with the Account Technician – Accounts Payable/Revenue for all collection and reporting of revenue due the City.

2. Responsible for bi-weekly payroll processing.
3. Responsible for all collection and reporting of revenue due the City.
4. Collects and maintains the City's credit card files.
5. Prepares bi-weekly, quarterly, and annual payroll related reports.

Account Technician Accounts Receivable:

1. Responsible for the City's accounts receivable function.
2. Posts sales tax information on the City's website.
3. Monthly preparation of the Drug Escrow Fund and Task Force Pending Seizures Fund receipts and disbursements.
4. Reviews payroll changes for bi-weekly City payroll.
5. Prepares internal payable/receivable schedule and internal schedule of transfers between funds.
6. Responsible for monthly reconciliation of loan balances to general ledger.
7. Responsible for processing of returned checks and follow-up with District Attorney's office.
8. Prepares and maintains employee time for the finance department. Enters time as needed and verifies the accuracy of timesheets for Bi-State Justice Center and Library employees that are paid through the City's payroll system.

All Department Directors:

1. Develops first draft of department budgets and works with the CFO and Assistant CFO to finalize.
2. Accountability to approved departmental budgets in purchasing decisions and in preparing check request vouchers with the proper account code.

Cash Receipts Procedures

Payments Received By Mail or In Person

Departments responsible for recording cash are vital statistics, parks, health department, municipal court and finance. Those departments receiving cash are responsible for recording their cash receipts in the Springbrook cash receipts module or Incode software for municipal court. Cash receipts are recorded when received and a receipt is generated from Springbrook or MyGov for the customer. When applicable, cash receipts are applied to any outstanding invoices. The dollar amount received should be matched to the correct invoice for proper posting. If the amount received cannot be matched to a specific invoice, then the payment should be applied to the oldest invoice outstanding. If there is not an invoice in the billing software then a credit can be applied to the customer's account. If the customer does not have a customer number in the billing software or the software isn't capable of posting credits then the cash receipts technician has the option to post the payment to the cash over/short account and then create a memo to the

Assistant CFO requesting reimbursement for the customer out of that general ledger account. Each department makes copies of all checks received for the day. At 4:00 PM each department will forward all cash and checks for the day to the Account Technician/Revenue along with the cash receipts proof list and check copies. The Account Technician/Revenue will count all of the money and verify that the total counted agrees to the total on the proof list. If the two do not agree, the department representative must go back and reconcile the difference before the money can be left with the Account Technician/Revenue. If the two totals agree, the money is left with the Account Technician/Revenue who then commits the cash receipts batch in Springbrook. Once all cash receipt batches are committed, the Account Technician/Revenue fills out a deposit slip for all collections to be submitted to the bank. The deposit slip, cash and checks, and a cash receipts general ledger distribution report are submitted to the Assistant CFO for approval and signature prior to the submission to the bank. Once approved, the deposit slip, cash, and checks are given to the Purchasing Assistant the following morning by 10:00 AM to be carried to the bank for deposit. Deposits should be locked up each night in the Finance file room locking file cabinet until they are given to the Purchasing Assistant for deposit. The cash receipts general ledger distribution report along with a carbon copy of the deposit slip is filed for future reference.

Payments Received By Direct Deposit

The Assistant CFO will print a daily direct deposit report from the bank. He/she will review each deposit's description and write the corresponding general ledger revenue account number beside each deposit. This report is then given to the Account Technician/Revenue to record the deposits in Springbrook. These deposits will show up on the daily cash receipts general ledger distribution report that is printed at the end of each day, but no deposit slip is filled out for these amounts since they have already been deposited into the City's bank account.

Cash Disbursements Procedures

1. Incoming invoices will be delivered to the responsible staff person for his/her approval. A purchase order is required to be created in Springbrook for all invoices that are \$3,000 or less except when it falls under one of the exemptions outlined in the Purchasing Manual. For invoices that are \$3,000.01 or greater a purchase requisition must be created in Springbrook and approved by the Purchasing Manager prior to payment. Both the purchase order and the invoice must be signed by the responsible

staff person (purchase requisition must be signed by the Purchasing Manager) prior to submission to Finance for payment.

2. The following payments are allowed without a purchase order:
 - Travel, training or registration
 - Utility services
 - Payroll related liabilities
 - Banking services
 - Pension payments
 - Reimbursement and refunds
3. Once received by the Finance department, all invoices and purchase orders/requisitions are forwarded to the Assistant Chief Financial Officer for final approval. The ACFO reviews each invoice for accuracy, legitimacy of expense, proper account coding, and approval signature from responsible department. Once it has been verified that the invoice is acceptable to pay, it is signed by the ACFO and forwarded to the Accounts Technician – Accounts Payable.
4. The Accounts Technician- Accounts Payable will input all invoices into the Springbrook accounts payable module for payment. Once checks have been generated, the Accounts Technician – Accounts Payable will make copies of each check and attach the check copy to its respective invoice to be filed. Prior to filing, all checks and invoices are scanned and saved as an attachment to the check entry in Springbrook. The only exception to scanning are utility bills.
5. The Account Technician – Accounts Payable will give a copy of the following reports from Springbrook: accounts payable proof list, general ledger distribution and clearing house electronic A/P proof list (if there are wire transfers to be done) to the Assistant Chief Financial Officer.
6. The ACFO will send a positive pay file to the bank and transmit any wires needed.
7. Checks will be mailed out each Friday, unless that date is a holiday.

Reconciliations

Bank Reconciliations:

1. Bank statements are to be received by the senior accountant either electronically or by mail. The receiving party should review the contents for inconsistent check numbers, and signatures. The reviewed bank statement should then be reconciled by the Senior Accountant (an individual without check signing rights)
2. The person charged with this responsibility should reconcile each account promptly upon receipt of the bank statements. All accounts will be reconciled no later than the 20th day following the end of the previous month. In the event it is not possible to reconcile the bank statements in this period of time, the CFO and Assistant CFO should be notified by a written memo from the Senior Accountant.
3. When reconciling the bank accounts, the following items should be included in the procedures:
 - a. A comparison of dates and amounts of daily deposits as shown on the bank statements with the general ledger.
 - b. A comparison of inter-organization bank transfers to be certain that both sides of the transactions have been recorded on the books.
 - c. An investigation of items rejected by the bank, i.e., returned checks or deposits.
 - d. A comparison of wire transfers dates received with dates sent.
 - e. A comparison of canceled checks with the disbursement journal as to check number, payee and amount.
 - f. An accounting for the sequence of checks both from month to month and within a month.
 - g. An examination of canceled checks for authorized signatures, irregular endorsements, and alterations.
 - h. A review and proper mutilation of void check.
 - i. Investigate and write off checks which have been outstanding for more than six months.
4. Completed bank reconciliations should be reviewed by the Assistant CFO and initialed.
5. The Senior Accountant upon receipt of the completed bank reconciliations prepares any general ledger adjustments.

Reconciliations of Other General Ledger Accounts:

1. At least annually the CFO or Assistant CFO will reconcile the accounts receivable, deferred revenue and accounts payable. Cash accounts are reconciled monthly and reviewed by the Assistant CFO as referenced above in the bank reconciliation section.
2. Assets - These accounts will include cash, petty cash, prepaid, property, equipment and fixtures, security deposits, and intangible assets.
 - a. Cash - The balances in cash accounts should agree with the balances shown on the bank reconciliations for each month.
 - b. Petty Cash - The balance in this account should always equal the maximum amount of all petty cash funds.
 - c. Prepaid - The amounts in these accounts should equal advance payments paid to vendors at the end of the accounting period.
 - d. Property, Equipment & Fixtures - The amounts in this account should equal the totals generated from the audited depreciation schedules. When additional purchases are made during the year, the balances in the accounts may be updated accordingly.
 - e. Security Deposits - The balance in this account should equal amounts paid in escrow to landlords and lessors and should not change frequently, but should be updated as applicable.
3. Liabilities - These accounts are described as accounts payable, payroll tax liabilities, loans and mortgages payable, and amounts due to others.
 - a. Accounts Payable - The balance in this account should equal amounts owed to vendors at the end of the accounting period and the aging report.
 - b. Payroll Tax Liabilities - The amounts in these accounts should equal amounts withheld from employee paychecks as well as the employer's portion of the expense for the period that has not been remitted to the government authorities.
 - c. Due to Others - If there are any amounts owed to others at the end of the period they should be recorded and the correct balance maintained in the general ledger accounts.
4. Income/Expenses - These accounts are described as income from property tax revenue, other taxes, franchise taxes, fees and permits, charges for services, fines and forfeitures, grants and entitlements, intergovernmental revenue, other revenue, interest income, rental income and other expense line items such as personnel services, supplies, maintenance, contractual services, and capital outlay.
 - a. Income – The amounts charged to the various income accounts should agree to the detailed cash receipts proof list or the accounts receivable proof list.

- b. Gross Salary Accounts - The balances in the gross salary accounts should be added together and reconciled with the amounts reported on quarterly payroll returns.
- c. All other expenses – Should be tied to an approved purchase order unless payment is made by credit card, petty cash or listed as an exception in the purchasing manual.

Petty Cash Funds

1. The Chief Financial Officer will assign custody of each petty cash fund.
3. A single disbursement from petty cash shall never exceed \$50.00.
4. The petty cash box is to be locked at all times when the Petty Cash Custodian is not disbursing or replenishing the fund. The locked petty cash box is to be kept in a locked file cabinet or other secure location.
5. At the end of the month, the petty cash fund is balanced by the custodian. A reimbursement form is completed by the custodian and forwarded to the Department Head for approval. The approved forms are sent to the finance department for reimbursement. After review, the check request is submitted to the Accounting Technician – Accounts Payable for replenishment.
6. At least once annually, the Accounting Technician – Accounts Payable/Revenue should conduct a surprise review of the fund. The Senior Accountant will perform a surprise review of the finance department's petty cash and change drawers. When this is done, he/she should count, while the petty cash custodian is in attendance, the total monies on hand and the total amount of receipts in the petty cash box. The two amounts should equal the petty cash amount originally assigned by the CFO. Any discrepancies should be discussed and resolved immediately.

Purchases

To Prompt a Purchase:

The City's Requisition Process and Purchase Orders and Expediting in the City's Purchasing Manual should be followed.

Credit Card Purchases:

The City's purchasing card program and the purchasing limits in the City's Purchasing Manual should be followed.

It is the cardholder's supervisor's responsibility to verify all receipts with the cardholder's statement.

Employee Purchases and Travel Policy:

The City's Employee Work-Related Expenses and Travel in the City's Employee Handbook should be followed.

Fixed Asset Management

1. A permanent property log or database is to be maintained by the Assistant CFO for all fixed assets purchased by the City.
2. The log should contain the following information:
 - A. date of purchase
 - B. description of item purchased
 - C. received by donation or purchased
 - D. cost or fair market value on the date receipt
 - E. donor or funding source, if applicable
 - F. identification/serial number (if appropriate)
 - G. depreciation period
 - H. vendor name and address
3. At least annually, Finance will send out a report of capitalized items from the fixed asset software to the responsible department. The department will then compare the listing to the actual inventory. Adjustments for dispositions should be made based on this inventory.

4. The Assistant CFO should be informed, in writing, via an interoffice memorandum of any material changes in the status of property and equipment. This should include changes in location, sale of, scrapping of and/or obsolescence of items and any purchase or sale of real estate.
5. All capital items which have a cost greater than \$5,000.00 will be capitalized and depreciated.

Payroll

Personnel:

1. The Human Resource Director is charged with the responsibility of maintaining personnel files on staff persons.
2. Each personnel file should contain the following information, at a minimum.
 - A. Employment application or resume
 - B. A record of background investigation
 - C. date of employment
 - D. position, pay rates and changes therein
 - E. authorization of payroll deductions
 - F. earnings records for non-active employees
 - G. W-4 Form, withholding authorization
 - H. I-9 Immigration Form
 - I. termination data, when applicable
3. All active personnel records, retiree and terminated employee records up to two years old are kept in a secure location in the Human Resources department. Access to these files should be limited to only authorized personnel.

Payroll Preparation and Timekeeping:

1. Timesheets can be done either using Employee Self Service (ESS) or paper timesheets. If using ESS the employee is to request vacation or sick time using the software. The supervisor then approves or denies the request. If using a paper timesheets they are to be prepared by staff persons and submitted to the department timekeeper. Time should be accounted for on a daily basis and, if in writing, completed in ink. Correction fluid should never be used in preparing timesheets. If an error needs to be corrected, a line should be drawn through the item and the corrected information recorded,

and initialed by the person who made the correction. Paper timesheets are entered into the payroll software by the department timekeeper and will flow to a department director or responsible person for approval.

2. Timesheets, whether electronic or paper, are to include specific time spent on each grant/project.
3. The Account Technician – Payroll will enter any payroll changes forwarded from the Human Resources department. They should then verify that all timesheet batches are committed. Timesheets are then imported and the Account Technician – Payroll will verify that all department batches have the same pay period.
4. Once the Account Technician – Payroll reaches the proof list step of the payroll process he/she will give the payroll proof to the Account Technician – Receivable to check any changes submitted to the Account Technician – Payroll. The Account Technician – Receivable is carbon copied on all payroll changes sent by the Human Resources department.
5. All paychecks are direct deposited into the employee's bank account. If there are exceptions and a paper check is printed they are either sent to Human Resources if the employee is terminated and has not turned in all City property or the employee picks their check up in the Finance department.

Financial Reporting

Monthly Reports:

A monthly financial report reviewed by the Assistant CFO should be downloaded to the City's website. The financial statement should include a monthly comparison of actual revenue to budgeted revenue and actual expense to budgeted expense.

Year-End Report/Audit:

At fiscal year-end, a final trial balance should be prepared reflecting the income, expense, assets, and liabilities for the year. This report will be initially reviewed by the CFO and the Assistant CFO prior to distribution to the auditors. The audit process will begin on or about January 1.

Grant Compliance

1. When a new grant is received or renewed, a copy of the executed grant must be forwarded to the Assistant CFO and the appropriate Director. Additional information to be sent to the ACFO include: grant report deadlines, notification of the employee responsible for the grant, copies of all grant reports filed, and all draw requests with backup reflecting the draw amount.
2. The Director should set up a permanent file for the grant and maintain the contract along with any other financial correspondence regarding the grant.
3. It is the responsibility of the Director to review the grant contract and extract any fiscal items which must be complied with by the City. Typically, for government grants, reference will be made to various publications put out by the Office of Management and Budget (OMB) and the Comptroller General's Office to which the City is responsible for adhering.

Currently, the publications include:

OMB Circular A-102	Grants and Cooperative Agreements with State and Local Governments
OMB Circular A-133	Audits of Institutions of Higher Learning & Other Non-Profit Organizations
OMB Circular A-87	Cost Principles for State, Local, and Indian Tribal Governments

Governmental Generally Accepted Accounting Principles:

4. It is a policy of the City to adhere to any restrictions imposed by its funders, both governmental and private. Therefore, City employees are expected to bring to the attention of management, any instances of non-compliance.
5. When the City is expending federal funds, prior written approval from the funding agency is required for the purchase of:
 - a. Capital expenditures for land or buildings
 - b. Insurance and indemnification expenses
 - c. Pre-award costs
 - d. Public information service costs
 - e. Publication and printing costs
 - f. Rearrangement and alteration costs
6. The City will never request federal funds to pay for the following costs:
 - a. Bad debt expense
 - b. Contingencies
 - c. Contributions or donations to others

- d. Entertainment expenses
- e. Fines and penalties
- f. Interest, fundraising and other financial costs

Procedures

1. The grant applicant will forward a copy of the grant notice of allocation or applicable award document(s) to finance whenever a new or continuing grant allocation is acknowledged by the funding agency.
2. When loan payment is submitted to the cash receipts office the payment is entered in the loan software and then this breakdown is entered into Springbrook's (or applicable accounting software) cash receipts module.
3. The person responsible for the grant will forward a copy of the quarterly grants reconciliation to the Assistant CFO approximately 15 days before the quarterly grant financial report is due. This will reflect the general ledger ending balance, FFR, and the grants system balance used to submit the revenue and expenses reported to the granting agency. Any reconciling items between these must be listed. This will need to be balanced. After the information is verified by the ACFO it will then be sent to the Chief Financial Officer or other authorized representative for signature.
4. Reconciliation regarding a general ledger issue will include notification to the Finance department for further review and if the issue is valid the general ledger will be corrected via journal entry.
5. Reconciliation regarding an Integrated Disbursement and Information System (IDIS) correction will be made in IDIS.
6. Reconciliation regarding an SF-425 issue will be made by the person responsible for the grant submitting a revised SF-425.
7. Timely and accurate submission of the Federal Financial Report, SF-425 will occur no less than 30 days after the quarter ends.

Computer System Backup Procedures

All documents must be stored on the G: drive under the department's folder or stored under My Documents on the end users PC.

1. Those files are backed up by IT on a nightly rotation with no end user involvement.
2. All City financial software is backed up automatically on a nightly basis.
3. IT should be contacted if there are any files that are missing or need recovered.

Receivables

- I. Collection procedures are established by the Finance Department with the assistance of the responsible departments and will vary depending on the nature of the receivable.
 - An invoice must be prepared, recorded, and delivered to the debtor as soon as practical after a receivable is created and the debtor must be given 30 calendar days from the date of the invoice to return payment to the City. Departments should include timelines in their Departmental billing procedures. Departmental billing procedures should be approved by the Chief Financial Officer.
 - If payment is not received within 30 days from the date of the invoice, the responsible department shall attempt to collect by notifying the debtor in writing that payment is overdue and payable immediately. At this point, the debt has become an overdue receivable.
 - If payment is not received during the next 30 days, i.e. within 60 days from the date of invoice, the responsible department shall attempt to collect again by notifying the debtor in writing that payment is now 30 days overdue and payable immediately,
 - If payment is not received during the next 30 days, i.e. within 90 days from the date of the invoice the overdue receivable becomes a delinquent account receivable. The responsible department shall:
 - Attempt to collect again by notifying the debtor in writing that payment is now 60 days overdue and payable immediately;
and,
 - Refer the outstanding invoice to the City's attorney on a case

by case basis to determine if further processing is deemed necessary.

Accounts receivable should generally be written-off during the fiscal year in which an account is determined to be uncollectible. Subsequent collection of an account previously written-off will be treated as new revenue in the appropriate fund.

II. Designation of an Account as Uncollectible

An account will be considered uncollectible after the appropriate collection procedures have been followed, if it meets one or more of the following criteria:

- The debt is disputed and the City has insufficient documentation to pursue collection efforts;
- The cost of further collection efforts will exceed the estimated recovery amount;
- The account remains unpaid after one year;
- The debtor cannot be located, nor any of the debtor's assets;
- The debtor has no assets and there is no expectation they will have any in the future
- The debtor has died and there is no known estate or guarantor;
- The debtor is a company which is no longer in business;
- The debt is discharged through legal action (bankruptcy or court judgment);

III. Preparation of Request for Write-Off of Accounts Receivable

At least annually, each department will identify any accounts receivable for which it is responsible that meet the criteria for designation as an uncollectible account. A request for write-off of accounts receivable will be prepared by departmental staff, signed by the department head, and submitted to the Chief Financial Officer.

The request for write-off of accounts receivable must include an itemized list of the uncollectible accounts to be written off specifying the following:

- Debtor name;

- Account balance;
- Due date;
- Brief description of receivable type;
- Criteria under which the account was deemed uncollectible; and
- Account number of the receivable in the City's accounting system.

For each uncollectible account, documentation must be attached to the request to support the uncollectible account designation and substantiate that the department has followed its collection procedures and exercised due diligence in its collection efforts. Due diligence documentation could include:

- Invoices, reminder letters, or collection letters (and any documentation that are returned as undeliverable, no known forwarding address, etc.);
- Referral to the City's attorney;
- Bankruptcy claim and any related plan or discharge;
- Judgement awarded by a court or settlement agreement; and
- Notice of discontinuation of services.

IV. Approval Authority for Write-Off Requests

On an annual basis, the Finance Department will compile a complete list of outstanding receivables that are over one year old and considered uncollectible. The Finance Department will verify that all approved procedures have been followed to collect the outstanding. The outstanding receivable list will be reviewed by the City Manager and the Chief Financial Officer for internal approval and then presented to the City Council for final write off approval.

Home Loan Receivables

Delinquency

1. Partial payments will be accepted, however any payment that is not the full amount, will be placed in a suspense account until the full amount is reached, will be applied as a partial payment or applied to principal if requested by the borrower.
2. A loan shall be deemed delinquent and collection efforts initiated by the staff in accordance with the following schedule.
3. Staff shall be authorized to negotiate payment arrangements with respect to any account delinquent for not more than 120 days. These loans will be reported to the Finance Director.
4. Restructuring of loans will be considered by the Chief Financial Officer, when a borrower's financial situation has changed significantly since the closing of the loan. The staff shall provide the CFO with an over-120 days late delinquency report on a quarterly basis, which includes a report on the results of any delinquency counseling and the changes in the borrower's financial condition.

Calendar/Schedule

Days Past Due	Months Past Due	Recommended Action
16-30	0	Letter & reminder of late charge
30-60	1-2	2 nd Notice letter
60-90	2-3	3 rd Notice letter Reported on delinquency portfolio to Finance Director.
90 - 120	3-4	Attorney Letter
120 +	4+	Review by Chief Financial Officer for action

CFO will review the facts of the late payments and/or delinquency, and make their determination based on those facts. Each case will be looked at based on the following:

- a. Is there communication with the borrower?
- b. Has the borrower tried to work with either the City or the first lienholder in order to do a workout on the delinquency?
- c. Is this due to a job layoff?
- d. Is this due to a health issue?
- e. Does the borrower still reside on the property? If not, is it being rented out or is it vacant?
- f. Can it be determined, if there is a first lienholder, if that mortgage is current? A release from the borrower may be required if the first lienholder refuses to provide such information in the absence of a release from the borrower.
- g. Have there been inquiries made, regarding foreclosure of the property, by the first lienholder?
- h. Has the property been posted for foreclosure? (Staff will review posted foreclosure property monthly through the Harvey Records, in order to determine if any City-assisted property is listed). If there are listings, the following will be done:
 - Identify the names of the lenders foreclosing (if possible). Give Legal a copy of the listing from the report.
 - Pull up the status of each account and identify if any are delinquent on our loan.
 - Notify each borrower of the default of the City loan due to pending foreclosure proceedings. If practical find out if the borrower is going to cure the default with the foreclosing lender.

Options.

if recommended by CFO:

- a. foreclosure to proceed to attorney (w/ CFO & City Manager Approval);
 - b. pass on foreclosure (loan write-off);
 - c. judgment without foreclosure (“paper judgment”); with CFO and City Manager’s approval.
 - d. report to credit bureau(s); and/or
 - e. other available remedies.
-

Default

The following is a list of possible reasons for default, based on the Note and Deed of Trust:

Property is not used as the primary residence of the borrower for the entire loan term;

Property is rented;

Property is sold/transferred and our loan is not paid off;

Borrower does not pay all taxes and assessments on the Property before delinquency;

Borrower does not defend title to the property subject to the Other Exceptions to Conveyance and Warranty and preserve the lien’s priority as it is established in the Deed of Trust;

Borrower does not keep the property in good repair and condition as determined by the Director of Housing or his designee;

Borrower does not provide an insurance policy that covers all improvements for their full insurable value, (unless lender has agreed to a smaller amount in writing), naming the City of Texarkana, Texas as the Mortgagee;

Borrower does not obey all laws, ordinances, and restrictive covenants applicable to the property; -or

Borrower does not pay or cause to be paid all prior lien notes (1st liens) and abide by or cause to be abided by all prior lien instruments;

Borrower does not pay or cause to be paid the lien created and secured by the note and Deed of Trust to the City of Texarkana, Texas.

Staff Action

Staff will accomplish the following:

Within 30 days of knowledge of the default, staff will mail a letter to the borrower outlining what the borrower needs to do to correct the default.

Staff will notify the CFO of the default for action.

Staff will urge legal action, if recommended as listed above.

Miscellaneous:

1. Occasionally, borrowers must move from their house through no fault of their own. I.e. eminent domain, medical, divorce, etc.

Staff may provide first lien, second lien or third lien funding, for the purchase or construction of a house, with Chief Finance Officer's approval, subject to fund availability, when the borrower has been forced to move from their current residence. The amount of financing will depend on the market conditions and circumstances at the time, however not to exceed \$100,000 without City Manager's approval.

3. Occasionally a borrower/heir must accept less than is owed on a property. I.e. borrower must sell the home due to relocating, market conditions, principal borrower passes away, medical, divorce etc. Under these circumstances the CFO may approve accepting less than the payoff of the City's loan.
4. The CFO may allow the borrower(s)/heir(s) to provide the City with a Deed in Lieu of Foreclosure.

It is impossible to list all the workout scenarios due to every circumstance being different.

Therefore, CFO has the authority to explore and approve all different scenarios to remedy a delinquency or defaulted loan, without approval from City Council. CFO may not reduce the borrower's monetary Liability to less than the City's monetary liability per applicable Federal grant regulations without the City Manager's approval.

Foreclosures

- The City will attend foreclosures “on the courthouse steps” and gather whatever information is available. If crucial information is not available at the actual foreclosure, the City will attempt to obtain such information from the attorney who handled the foreclosure for the first lien holder.
- If net proceeds are available as a result of a foreclosure, the City will attempt to get a judgment against such proceeds, in accordance with Texas law, including what is allowed to be recaptured under state homestead law.
- Any HOME funds recaptured in this way will be applied to the balance of HOME funds loaned to originally purchase the property and accounted for as recaptured HOME funds. The balance of the loan will be written off with Finance Director’s approval.
- The City is of the opinion that the HOME statute and regulations do not require the City to repay HOME funds if there are *no net proceeds* left after the foreclosure sale.

City Charter – Financial and Budget Articles

ARTICLE VII. - FINANCE ADMINISTRATION^[2]

Footnotes:

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State Law reference— Power of home-rule city to control and manage its finances, Texas Local Government Code § 101.022.

Sec. 1. - Department established; appointment of director.

There shall be a department of finance, the director of which shall be appointed by the city manager.

Sec. 2. - Qualifications of director.

The director of finance shall have knowledge of municipal accounting and taxation and shall have had experience in budgeting and financial control.

Sec. 3. - Bond of director.

The director of finance shall provide a bond with such surety and in such amount as the council may require, except that such bond shall be for not less than \$10,000.00.

Sec. 4. - General powers and duties of director.

The director of finance shall have charge of the administration of the financial affairs of the city. He shall perform, or supervise and be responsible for the performance of, the following functions:

- (a) Compile the estimates of revenues and expenditures for the budget as directed by the city manager;
- (b) Supervise and be responsible for the disbursement of all moneys and have control over all expenditures to ensure that budget appropriations are not exceeded;
- (c) Submit to the council through the city manager a monthly statement of all receipts and disbursements in sufficient detail to show the exact financial condition of the city;
- (d) Prepare at the end of each fiscal year a complete financial statement and report;
- (e) Reserved;
- (f) Supervise and be responsible for the collection of all taxes, special assessments, license fees and other revenues of the city or for whose collection the city is responsible, and performance of other duties as therein specified;
- (g) Have custody of all investments and invested funds of the city government, or in possession of such government in a fiduciary capacity, and have the safekeeping of all bonds, notes and other securities belonging to or under the control of the city and the receipt and delivery of city bonds and notes for transfer, registration or exchange;

- (h) Supervise and be responsible for the purchase, storage and distribution of all supplies, materials, equipment and other articles used by any office, department or agency of the city government;
- (i) Approve all proposed expenditures; unless he shall certify that there is an unencumbered balance of appropriated and available funds, no appropriation shall be encumbered and no expenditure shall be made (except for emergencies) as provided for in article VII, section 14; and
- (j) Perform the duties hereinafter assigned to the following offices until any or all of such duties have been assigned to some other person or persons:
 - (1) The division of accounting supervision and control;
 - (2) The purchasing office.

(Ord. No. 136-2000, §§ 9—11, 5-11-2000)

Sec. 5. - Division of accounting supervision and control.

There shall be established in the department of finance, a division of accounting supervision and control. This division shall:

- (a) Prescribe the forms of receipts, vouchers, bills or claims to be used by all the offices, departments and agencies of the city government;
- (b) Examine and approve all contracts, orders and other documents by which the city government incurs financial obligations, having previously ascertained that moneys have been appropriated and allotted and will be available when the obligations become due and payable;
- (c) Audit and approve before payment all bills, invoices, payrolls and other evidences of claims, demands or charges against the city government and, with the advice of the city attorney, determine the regularity, legality and correctness of such claims, demands or charges;
- (d) Inspect and audit any accounts or records of financial transactions which may be maintained in any office, department or agency of the city government apart from or subsidiary to the accounts kept by the director of finance; and
- (e) Maintain a general accounting system for the city government and each of its offices, departments and agencies; keep books for and exercise financial budgetary control over each office, department and agency; keep separate accounts for the items of appropriation contained in the city budget, each of which accounts shall show the amount of the appropriation, the amounts paid therefrom, the unpaid obligations against it and the unencumbered balance, require reports of receipts and disbursements from each receiving and spending agency of the city government to be made daily or at such intervals as he may deem expedient.

Sec. 6. - Payment of claims.

No claim against the city shall be paid unless it is evidenced by a voucher approved by the head of the department or office for which the indebtedness was incurred; and each director or officer and his surety, if any, shall be liable to the city for all loss or damages sustained by the city by reason of his negligent or corrupt approval of such claim.

Sec. 7. - Disbursement of funds.

All checks, vouchers or warrants for the withdrawal of money from the city depository shall be signed by the director of finance, or his deputy, and countersigned by the city manager. In the event the city manager is the director of finance, all checks, vouchers or warrants shall be signed by him and countersigned by the city secretary.

ARTICLE VIII. - BUDGET

Sec. 1. - Fiscal year.

The fiscal year of the City shall begin on the first day of October and end on the last day of September of each calendar year. The fiscal year established by this Charter shall also constitute the budget and accounting year.

(Ord. No. 2014-135, § 2(1), 11-17-2014)

Sec. 2. - Preparation and submission of the annual budget calendar.

The City Manager shall prepare and submit a budget development calendar for the City Council's review and approval. The budget development calendar shall show the key dates of budget preparation including, but not limited to, the dates of budget preparation, proposed budget presentation, public hearing, and adoption by the City Council.

(Ord. No. 2014-135, § 2(2), 11-17-2014)

Sec. 3. - Budget.

The budget shall provide a complete financial plan for the fiscal year. It shall include, but not be limited to, the following:

- (a) The City Manager's budget message which shall explain the budget, include an outline of the proposed financial objectives of the City for the budget year, and describe in connection therewith the important features of the budget plan;
- (b) A statement of all anticipated receipts and all proposed expenditures by department, office, and/or agency of the City displayed in a manner that shows prior year actual values, current year estimates, and budget year estimates and appropriations;
- (c) A contingent appropriation not to exceed three percent (3%) of the total general fund expenditure. Expenditures from this fund shall be used only in cases of unforeseen items of expenditures or established emergencies. This fund shall be under the control of the City Manager, and shall be disbursed only by transfer to other departmental appropriations;
- (d) An analysis of the tax rate;
- (e) A table showing the tax levies and tax collections by years for the past five (5) years;
- (f) A description of all bond issues and other debt instruments outstanding, showing rate of interest, date of issue, maturity date, amount authorized, amount issued, and amount outstanding;
- (g) A special funds section that describes fully the status of any existing special fund; and
- (h) A list of capital projects which should be undertaken within the budget year and also within the next five (5) succeeding years.

(Ord. No. 2014-135, § 2(3), 11-17-2014)

Sec. 4. - Adoption of budget.

The budget shall be finally adopted by the favorable votes of at least a majority of all members of the Council before the end of the current fiscal year.

(Ord. No. 2014-135, § 2(4), 11-17-2014)

Sec. 5. - Transfer of appropriations.

The City Manager may at any time transfer any unencumbered appropriated balance or portion thereof between general classifications of expenditures within and/or across any office, department or agency of the City.

(Ord. No. 2014-135, § 2(5), 11-17-2014)

Sec. 6. - Budget amendments.

The City Manager may submit requests for budget amendments at any time provided the total city budget remains balanced, that is, total expenditures shall equal total revenues (unassigned fund balance may be designated as a revenue). Budget amendments may be approved in the same manner as the budget is approved.

(Ord. No. 2014-135, § 2(6), 11-17-2014)

ARTICLE IX. - TAX ADMINISTRATION

Sec. 1. - Reserved.

Editor's note— Ord. No. 136-2000, § 18, adopted May 11, 2000, repealed former art. IX, § 1, in its entirety which pertained the Division of Taxation within the Department of Finance and derived from the Charter of 1960.

Sec. 2. - Property tax.

The city council shall have the power within the city annually to levy and collect taxes not to exceed the rate allowed by state law, on all real estate and personal property within the city on the first day of January of the current year not exempt from taxation by the Constitution and laws of Texas. The city council of the City of Texarkana shall have the power by ordinance, in accordance with the laws of the State of Texas, to provide for the rendering and assessing of property for taxation, and for the collection of taxes. A modern plat system of all property within the city may be maintained.

State Law reference— Authorization for the levy and collection of ad valorem property taxes, Tex. Const., art. XI, § 5; Texas Tax Code § 302.001.

Sec. 3. - Occupation tax and licenses.

The council shall have power annually to assess and collect such occupation taxes and licenses as may be authorized by the laws of the State of Texas.

Sec. 4. - When tax rate set.

All taxes for the current year shall be set by the council at the time of the adoption of the budget under the provisions of article VIII of this Charter, or at least 30 days prior to the end of each fiscal year.

Sec. 5. - When tax due; delinquencies.

All taxes shall be due October first of the year of the levy and shall be delinquent after January 31 next following. All delinquent taxes shall bear interest at the rate of six percent per annum. Provided, however, that any taxpayer shall have the privilege of paying one-half of such taxes assessed against any property in any one year before the first day of December after the same shall have become due, in which event no penalty shall be added, provided the other one-half shall be paid on or before the June 30 next following.

Sec. 6. - Reserved.

Editor's note— Ord. No. 136-2000, § 19, adopted May 11, 2000, repealed former section 6 of art. IX in its entirety which pertained to a board of equalization and derived from the Charter of 1960.