

**CITY OF PHARR
PROPOSED BUDGET
FY 15/16**

This budget will raise more total property taxes than last year's budget by \$1,148,758 or 6.99% increase, and of that amount, \$334,239 is tax revenue to be raised from new property added to the tax roll this year.

GENERAL FUND

General Fund is the chief operating fund of the City. All of the City's activities are reported in these funds unless there is a compelling reason to report an activity in some other fund type.

GENERAL FUND (detailed): The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.

GENERAL CONTINGENCY RESERVE: This fund accounts for the fiduciary responsible administration of the City's unreserved fund balance. This fund will be consolidated with the General Fund in the preparation of the City's financial report.

**CITY OF PHARR, TX
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|---|-----------------------|---------------------------------|--------------------------------|----------------------------------|----------------------|
| Revenues | | | | | |
| 500 - General Tax Revenue | \$ 25,033,283 | \$ 26,272,900 | \$ 26,272,900 | \$ 26,576,889 | \$ 27,047,600 |
| 520 - Gross Receipts | 2,380,378 | 2,320,590 | 2,320,590 | 2,487,000 | 2,554,100 |
| 530 - Revenue Producing Facilities | 5,175,581 | 4,897,200 | 4,326,700 | 4,328,000 | 4,199,270 |
| 540 - Fines and Fees | 1,171,255 | 1,235,000 | 1,235,000 | 1,300,000 | 1,312,500 |
| 550 - Licenses and Permits | 835,865 | 876,620 | 876,620 | 760,500 | 837,000 |
| 560 - Charges for Current Services | 1,187,829 | 1,146,461 | 1,146,461 | 960,430 | 878,100 |
| 580 - Lease Proceeds | 2,380,700 | 505,000 | 480,000 | 480,000 | 2,025,400 |
| 580 - Transfers/Others | 5,984,678 | 5,328,020 | 13,810,074 | 15,031,986 | 9,049,250 |
| Total Revenues | \$ 44,149,569 | \$ 42,581,791 | \$ 50,468,345 | \$ 51,924,805 | \$ 47,903,220 |
| Expenditures | | | | | |
| 10 - City Manager's Office | \$ 1,756,196 | \$ 2,251,871 | \$ 5,029,527 | \$ 4,983,630 | \$ 1,682,110 |
| 11 - Finance Department | 1,028,803 | 974,840 | 979,840 | 947,200 | 792,990 |
| 12 - Police Department | 13,129,770 | 12,163,200 | 12,370,200 | 12,520,500 | 13,447,590 |
| 14 - Municipal Court | 444,464 | 383,470 | 383,970 | 382,760 | 409,420 |
| 15 - Fire Protection | 6,314,450 | 6,127,450 | 7,105,450 | 5,837,662 | 7,370,820 |
| 16 - PAL | 572,849 | 456,010 | 586,810 | 556,500 | 577,610 |
| 17 - Street Maintenance | 4,745,873 | 5,041,290 | 5,950,290 | 5,471,031 | 4,923,690 |
| 18 - Information Technology | 1,521,783 | 1,311,970 | 1,529,684 | 1,471,900 | 1,496,200 |
| 20 - Municipal Library | 1,024,029 | 1,051,640 | 1,136,640 | 1,076,600 | 1,143,300 |
| 22 - Parks & Recreation | 2,968,332 | 2,296,060 | 2,727,544 | 2,746,762 | 2,803,520 |
| 25 - Communications | 261,679 | 317,190 | 317,190 | 272,650 | 299,700 |
| 26 - Human Resources | - | - | - | - | 242,510 |
| 27 - Planning & Community Development | 1,064,093 | 1,229,490 | 1,379,490 | 1,220,600 | 1,251,100 |
| 28 - Engineering | 327,519 | 383,850 | 383,850 | 340,940 | 416,940 |
| 30 - Non-Departmental | 10,464,391 | 8,593,460 | 13,663,460 | 13,503,371 | 11,045,720 |
| Total Expenditures | \$ 45,624,230 | \$ 42,581,791 | \$ 53,543,945 | \$ 51,332,105 | \$ 47,903,220 |
| Net Revenues Over/(Under) Expenditures | \$ (1,474,661) | \$ - | \$ (3,075,600) | \$ 592,700 | \$ - |

**CITY OF PHARR, TX
GENERAL CONTINGENCY RESERVE FUND
SUMMARY OF REVENUES AND EXPENDITURES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|-----------------------------|--|---|---|-----------------------------|
| <u>REVENUES</u> | | | | | |
| Transfers In | \$ - | \$ - | \$ - | \$ - | \$ - |
| Interest | - | - | - | - | - |
| Total Revenues | \$ - | \$ - | \$ - | \$ - | \$ - |
| <u>EXPENDITURES</u> | | | | | |
| Emergency Contingencies | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |
| Net Revenues Over/(Under) Expenditures | \$ - | \$ - | \$ - | \$ - | \$ - |

SPECIAL REVENUES FUNDS

Special Revenue Funds are used to account for specific revenues that are legally or self restricted to expenditure for particular purposes.

Community Development Fund – This fund accounts for grant revenues that meet the program objectives set forth by the U.S. Department of Housing & Urban Development in providing affordable housing, a suitable and viable living environment and expanding economic opportunities.

Grants Fund – This fund accounts for general grant revenues awarded to the City. Three departments utilize this fund: Police, Fire, and Library.

Hotel/Motel Fund – This fund accounts for revenue from a seven percent tax levied upon the cost of City hotel and motel rooms with a daily rate over \$2. According to state civil statutes, this tax revenue can be used to promote tourism, maintain and repair convention facilities, promote the arts and humanities, or any other purpose directly related to these activities.

Parkland Dedication – Created by Ordinance O-99-49 on August 17, 1999, this fund accounts for contributions that developers are required to make when creating subdivisions to provide recreational areas in the form of neighborhood and community parks.

Asset Sharing – This fund accounts for forfeitures awarded to the City by the federal and state courts and drug enforcement agencies. Revenues are restricted for police supplies and only to be used if general funding is not available.

Paving & Drainage – This fund accounts for fees added to utility bills and restricted for the purpose of street improvements.

CITY OF PHARR, TX
COMBINED SPECIAL REVENUE FUNDS
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|--------------------|--------------------------------|----------------------------------|---------------------|
| Revenues | | | | | |
| 500 - General Tax Revenue | \$ 980,873 | \$ 850,500 | \$ 850,500 | \$ 900,010 | \$ 850,000 |
| 560 - Charges for Current Services | 847,222 | 1,005,000 | 1,005,000 | 875,000 | 905,000 |
| 560 - Intergovernmental | 641,331 | 150,000 | 150,000 | 578,000 | 150,000 |
| 570 - Grants | 2,938,756 | 3,706,450 | 3,706,450 | 2,436,490 | 2,854,500 |
| 580 - Others | 18,622 | 10,200 | 10,200 | 20,700 | 10,000 |
| 580 - Transfers/Others | 18,534 | 46,130 | 46,130 | 700 | 76,000 |
| Total Revenues | \$ 5,445,337 | \$ 5,768,280 | \$ 5,768,280 | \$ 4,810,900 | \$ 4,845,500 |
| Expenditures | | | | | |
| General government | \$ 896,344 | \$ 1,588,180 | \$ 1,588,180 | \$ 1,202,950 | \$ 1,276,200 |
| Public safety | 1,492,324 | 1,672,390 | 1,672,390 | 1,010,640 | 2,429,300 |
| Highways and streets | 2,391,130 | 1,777,140 | 1,777,140 | 1,672,000 | 1,200,000 |
| Culture and recreation | 95,200 | 674,360 | 674,360 | 5,200 | 25,000 |
| Transfer Out | 10,000 | 10,000 | 10,000 | 10,000 | 264,410 |
| Total Expenditures | \$ 4,884,998 | \$ 5,722,070 | \$ 5,722,070 | \$ 3,900,790 | \$ 5,194,910 |
| Net Revenues Over/(Under) Expenditures | \$ 560,339 | \$ 46,210 | \$ 46,210 | \$ 910,110 | \$ (349,410) |

CITY OF PHARR, TX
COMMUNITY DEVELOPMENT BLOCK GRANT FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Grants-CDBG - Current Year | \$ - | \$ 1,153,560 | \$ 1,153,560 | \$ 977,000 | \$ 1,130,200 |
| Grants-Other CDBG Program Funds | 1,874,134 | 921,340 | 921,340 | 796,850 | - |
| Misc | 1,745 | - | - | - | - |
| Transfer In | 18,534 | 46,130 | 46,130 | 700 | 76,000 |
| Total Revenues | <u>\$ 1,894,412</u> | <u>\$ 2,121,030</u> | <u>\$ 2,121,030</u> | <u>\$ 1,774,550</u> | <u>\$ 1,206,200</u> |
| EXPENDITURES | | | | | |
| Personnel | \$ 232,082 | \$ 240,740 | \$ 240,740 | \$ 240,700 | \$ 255,350 |
| Supplies | 6,417 | 6,000 | 6,000 | 7,400 | 7,000 |
| Maintenance | 200 | 800 | 800 | 300 | 500 |
| Rentals | 5,267 | 3,600 | 3,600 | 3,500 | 2,000 |
| Other | 16,511 | 21,700 | 21,700 | 10,000 | 10,500 |
| Vehicle Maintenance | 4,315 | 4,000 | 4,000 | 3,300 | 3,300 |
| Debt Service | 359,247 | 425,000 | 425,000 | 425,000 | 419,800 |
| Non-Departmental | 1,203,382 | 1,419,190 | 1,419,190 | 1,084,350 | 507,750 |
| Total Expenditures | <u>\$ 1,827,421</u> | <u>\$ 2,121,030</u> | <u>\$ 2,121,030</u> | <u>\$ 1,774,550</u> | <u>\$ 1,206,200</u> |
| Net Revenues Over/(Under) Expenditures | <u>\$ 66,992</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| EXPENDITURES | | | | | |
| General government | 811,140 | 1,431,890 | 1,431,890 | 1,144,550 | 966,200 |
| Culture and recreation | 90,000 | - | - | - | - |
| Highways and streets | 926,280 | 689,140 | 689,140 | 630,000 | 240,000 |
| Total Expenditures | <u>\$ 1,827,421</u> | <u>\$ 2,121,030</u> | <u>\$ 2,121,030</u> | <u>\$ 1,774,550</u> | <u>\$ 1,206,200</u> |

**CITY OF PHARR, TX
GRANTS FUND
SUMMARY OF REVENUES AND EXPENDITURES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|-----------------------------|---------------------------------|--------------------------------|----------------------------------|-----------------------------|
| <u>REVENUES</u> | | | | | |
| Police | \$ 989,548 | \$ 808,410 | \$ 808,410 | \$ 572,640 | \$ 1,562,300 |
| Court | 21,418 | 28,000 | 28,000 | 28,000 | - |
| Fire | - | 42,000 | 42,000 | 8,000 | - |
| PAL | - | 29,000 | 29,000 | 25,000 | 25,000 |
| Library | - | - | - | - | - |
| Public Works | 53,656 | 80,000 | 80,000 | 29,000 | 60,000 |
| Parks & Recreation | - | 644,140 | 644,140 | - | - |
| Transfer In | - | - | - | - | 77,000 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Revenues | \$ 1,064,622 | \$ 1,631,550 | \$ 1,631,550 | \$ 662,640 | \$ 1,724,300 |
| <u>EXPENDITURES BY FUNCTION</u> | | | | | |
| Public Safety: | | | | | |
| Police | \$ 989,548 | \$ 812,390 | \$ 812,390 | \$ 597,640 | \$ 1,639,300 |
| Fire | - | 42,000 | 42,000 | 8,000 | - |
| Court | 21,418 | 28,000 | 28,000 | 28,000 | - |
| | <u>1,010,966</u> | <u>882,390</u> | <u>882,390</u> | <u>633,640</u> | <u>1,639,300</u> |
| Culture and Recreation: | | | | | |
| PAL | - | 25,020 | 25,020 | - | 25,000 |
| Library | - | - | - | - | - |
| Parks & Recreation | - | 644,140 | 644,140 | - | - |
| | <u> </u> | <u>669,160</u> | <u>669,160</u> | <u> </u> | <u>25,000</u> |
| Environmental: | | | | | |
| Public Works | 53,656 | 80,000 | 80,000 | 29,000 | 60,000 |
| | <u>53,656</u> | <u>80,000</u> | <u>80,000</u> | <u>29,000</u> | <u>60,000</u> |
| General: | | | | | |
| General | - | - | - | - | - |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | \$ 1,064,622 | \$ 1,631,550 | \$ 1,631,550 | \$ 662,640 | \$ 1,724,300 |
| Net Revenues Over/(Under) Expenditures | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> | <u><u>\$ -</u></u> |
| <u>EXPENDITURES BY ACTIVITY</u> | | | | | |
| Personnel | \$ 917,429 | \$ 829,920 | \$ 829,920 | \$ 625,640 | \$ 1,645,450 |
| Supplies | 16,153 | 152,490 | 152,490 | 37,000 | 60,000 |
| Other | 36,236 | 5,000 | 5,000 | - | - |
| Vehicle Maintenance | 12,460 | - | - | - | - |
| Capital Outlay | 82,344 | 644,140 | 644,140 | - | 18,850 |
| | <u> </u> | <u> </u> | <u> </u> | <u> </u> | <u> </u> |
| Total Expenditures | \$ 1,064,622 | \$ 1,631,550 | \$ 1,631,550 | \$ 662,640 | \$ 1,724,300 |

CITY OF PHARR, TX
HOTEL/MOTEL FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Hotel/Motel Tax | \$ 979,798 | \$ 850,000 | \$ 850,000 | \$ 900,000 | \$ 850,000 |
| Interest | 1,074 | 500 | 500 | 10 | - |
| Total | \$ 980,873 | \$ 850,500 | \$ 850,500 | \$ 900,010 | \$ 850,000 |
| EXPENDITURES | | | | | |
| General government: | | | | | |
| Other Services | \$ 85,204 | \$ 156,290 | \$ 156,290 | \$ 58,400 | \$ 310,000 |
| | \$ 85,204 | \$ 156,290 | \$ 156,290 | \$ 58,400 | \$ 310,000 |
| Culture and Recreation: | | | | | |
| Transfer Out | 10,000 | 10,000 | 10,000 | 10,000 | 264,410 |
| Sub Total | 10,000 | 10,000 | 10,000 | 10,000 | 264,410 |
| Total | \$ 95,204 | \$ 166,290 | \$ 166,290 | \$ 68,400 | \$ 574,410 |
| Net Revenues Over/(Under) Expenditures | \$ 885,669 | \$ 684,210 | \$ 684,210 | \$ 831,610 | \$ 275,590 |

CITY OF PHARR, TX
PARKLAND DEDICATION FEE FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Parkland Dedication Fees | \$ 15,000 | \$ 5,000 | \$ 5,000 | \$ 25,000 | \$ 5,000 |
| Interest | 624 | 200 | 200 | 700 | - |
| Total | \$ 15,624 | \$ 5,200 | \$ 5,200 | \$ 25,700 | \$ 5,000 |
| EXPENDITURES | | | | | |
| Culture and Recreation: | | | | | |
| Transfers Out | \$ 5,200 | \$ 5,200 | \$ 5,200 | \$ 5,200 | \$ - |
| Total | \$ 5,200 | \$ 5,200 | \$ 5,200 | \$ 5,200 | \$ - |
| Net Revenues Over/(Under) Expenditures | \$ 10,424 | \$ - | \$ - | \$ 20,500 | \$ 5,000 |

CITY OF PHARR, TX
ASSET SHARING FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|

| | | | | | |
|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| REVENUES | | | | | |
| Intergovernmental | \$ 641,331 | \$ 150,000 | \$ 150,000 | \$ 578,000 | \$ 150,000 |
| Interest | 16,253 | 10,000 | 10,000 | 20,000 | 10,000 |
| Transfer In | - | - | - | - | - |
| Total | \$ 657,583 | \$ 160,000 | \$ 160,000 | \$ 598,000 | \$ 160,000 |

| | | | | | |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENDITURES | | | | | |
| Public Safety: | | | | | |
| Personnel | \$ 48,204 | \$ 283,000 | \$ 283,000 | \$ 65,000 | \$ 283,000 |
| Supplies | 192,372 | 68,000 | 68,000 | 126,000 | 68,000 |
| Maintenance | 80,294 | 20,000 | 20,000 | 35,000 | 20,000 |
| Rentals | - | - | - | - | - |
| Other | 110,602 | 45,000 | 45,000 | 67,500 | 45,000 |
| Debt Service | - | - | - | - | - |
| Capital Outlay | 49,886 | 374,000 | 374,000 | 83,500 | 374,000 |
| Total | \$ 481,358 | \$ 790,000 | \$ 790,000 | \$ 377,000 | \$ 790,000 |

| | | | | | |
|--|------------|--------------|--------------|------------|--------------|
| Net Revenues Over/(Under) Expenditures | \$ 176,226 | \$ (630,000) | \$ (630,000) | \$ 221,000 | \$ (630,000) |
|--|------------|--------------|--------------|------------|--------------|

CITY OF PHARR, TX
PAVING & DRAINAGE FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Paving & Drainage Fee | \$ 832,222 | \$ 1,000,000 | \$ 1,000,000 | \$ 850,000 | \$ 900,000 |
| Interest Income | 16,181 | 8,000 | 8,000 | 11,000 | - |
| Total | \$ 848,402 | \$ 1,008,000 | \$ 1,008,000 | \$ 861,000 | \$ 900,000 |
| EXPENDITURES | | | | | |
| Highways and Streets: | | | | | |
| Maintenance | 287,717 | 550,000 | 550,000 | 550,000 | - |
| Rentals | - | - | - | - | - |
| Other | 264 | 458,000 | 458,000 | 463,000 | - |
| Vehicle Maintenance | - | - | - | - | - |
| Debt Service | 1,072,760 | - | - | - | - |
| Capital Outlay | 50,453 | - | - | - | - |
| Transfer Out | - | - | - | - | 900,000 |
| Total | \$ 1,411,193 | \$ 1,008,000 | \$ 1,008,000 | \$ 1,013,000 | \$ 900,000 |
| Net Revenues Over/(Under) Expenditures | \$ (562,791) | \$ - | \$ - | \$ (152,000) | \$ - |

CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for major capital acquisition and construction activities so as to not distort ongoing operating activities of other funds.

General Capital Projects fund: is used to account for projects planned as part of the City's general capital improvement program.

Bridge Capital Projects fund: is used to account for projects planned as part of the City's international bridge capital improvement program.

Utility Capital Projects fund: is used to account for projects planned as part of the City's utilities capital improvement program.

CITY OF PHARR, TX
GENERAL CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|-----------------------|---------------------------------|--------------------------------|----------------------------------|-----------------------|
| <u>REVENUES</u> | | | | | |
| Intergovernmental | \$ 270,814 | \$ - | \$ - | \$ - | \$ - |
| Transfers In | 3,616,458 | - | 4,700,000 | 4,700,000 | 3,373,400 |
| Grants | 69,862 | 411,170 | 295,000 | 295,000 | - |
| Total Revenues | <u>\$ 3,957,134</u> | <u>\$ 411,170</u> | <u>\$ 4,995,000</u> | <u>\$ 4,995,000</u> | <u>\$ 3,373,400</u> |
| <u>EXPENDITURES</u> | | | | | |
| Street Projects | \$ 4,810,644 | 1,098,840 | 6,276,470 | 2,028,400 | 8,139,100 |
| Other | 2,634,065 | 3,067,070 | 6,445,300 | 533,300 | 4,175,000 |
| Total Expenditures | <u>\$ 7,444,709</u> | <u>\$ 4,165,910</u> | <u>\$ 12,721,770</u> | <u>\$ 2,561,700</u> | <u>\$ 12,314,100</u> |
| Net Revenues Over/(Under) Expenditures | <u>\$ (3,487,575)</u> | <u>\$ (3,754,740)</u> | <u>\$ (7,726,770)</u> | <u>\$ 2,433,300</u> | <u>\$ (8,940,700)</u> |

CITY OF PHARR, TX
BRIDGE CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENSES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|------------------------------------|---------------------|---------------------------------|--------------------------------|----------------------------------|-----------------------|
| REVENUES | | | | | |
| Transfer In | \$ 1,500,000 | \$ - | \$ - | \$ - | \$ - |
| Grants | - | 6,366,689 | 6,366,689 | - | 6,080,000 |
| Total Revenues | <u>\$ 1,500,000</u> | <u>\$ 6,366,689</u> | <u>\$ 6,366,689</u> | <u>\$ -</u> | <u>\$ 6,080,000</u> |
| EXPENSES | | | | | |
| Capital Projects | \$ 108,828 | \$ 9,601,010 | \$ 9,601,010 | \$ 58,180 | \$ 8,436,000 |
| Other | - | - | - | - | - |
| Total Expenses | <u>\$ 108,828</u> | <u>\$ 9,601,010</u> | <u>\$ 9,601,010</u> | <u>\$ 58,180</u> | <u>\$ 8,436,000</u> |
| Net Revenues Over/(Under) Expenses | <u>\$ 1,391,172</u> | <u>\$ (3,234,321)</u> | <u>\$ (3,234,321)</u> | <u>\$ (58,180)</u> | <u>\$ (2,356,000)</u> |

CITY OF PHARR, TX
UTILITY CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENSES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|------------------------------------|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Grants - TWDB | - | 5,177,300 | 5,177,300 | - | - |
| Transfer In | 4,900,000 | - | - | - | 11,589,300 |
| Total Revenues | \$ 4,900,000 | \$ 5,177,300 | \$ 5,177,300 | \$ - | \$ 11,589,300 |
| EXPENSES | | | | | |
| Capital Projects | \$ 1,993,777 | \$ 16,827,300 | \$ 16,827,300 | \$ 175,331 | \$ 11,589,300 |
| Total Expenses | \$ 1,993,777 | \$ 16,827,300 | \$ 16,827,300 | \$ 175,331 | \$ 11,589,300 |
| Net Revenues Over/(Under) Expenses | \$ 2,906,223 | \$ (11,650,000) | \$ (11,650,000) | \$ (175,331) | \$ - |

DEBT SERVICE FUND

Debt Service Funds are used to account for the accumulation of resources and payment of general long-term debt of the City.

Debt Service – This fund accounts for the accumulation of resources for and the payment of General and Certificates of Obligation.

CITY OF PHARR, TX
GENERAL OBLIGATION DEBT SERVICE FUND
SUMMARY OF REVENUES AND EXPENDITURES

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Property Tax (Current & Delinquent) | \$ 1,689,314 | \$ 1,713,200 | \$ 1,713,200 | \$ 1,690,000 | \$ 1,814,600 |
| Property Tax Penalty and Interest | 65,543 | 40,000 | 40,000 | 40,000 | 50,000 |
| Interest | 35,680 | 20,000 | 20,000 | 36,000 | 6,500 |
| Transfer In | 1,209,331 | 1,058,060 | 1,058,060 | 1,058,060 | 3,030,100 |
| Total Revenues | \$ 2,999,868 | \$ 2,831,260 | \$ 2,831,260 | \$ 2,824,060 | \$ 4,901,200 |
| EXPENDITURES | | | | | |
| Principal | \$ 1,840,000 | \$ 1,890,000 | \$ 1,890,000 | \$ 1,890,000 | \$ 2,495,000 |
| Interest | 821,450 | 746,120 | 746,120 | 746,120 | 1,300,200 |
| Other | 4,700 | 6,000 | 6,000 | 1,000 | 6,000 |
| Transfer Out | 233,250 | 189,140 | 189,140 | 186,940 | - |
| Total Expenditures | \$ 2,899,400 | \$ 2,831,260 | \$ 2,831,260 | \$ 2,824,060 | \$ 3,801,200 |
| Net Revenues Over/(Under) Expenditures | \$ 100,468 | \$ - | \$ - | \$ - | \$ 1,100,000 |

ENTERPRISE FUNDS

Enterprise Funds are used to report any activity for which a fee is charged to external users of goods and services.

Utility Fund: is used to account for the City's water and sewer/wastewater system operations.

Event Center: is used to account for the City's events and tourism operations.

Bridge Fund: is used to account for the City's international bridge operations. The bridge enables traffic to flow to and from Mexico.

Golf Course Fund: is to account for the City owned Tierra Del Sol Golf Course operations.

**CITY OF PHARR, TX
UTILITY FUND
SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|--|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Water | \$ 7,839,153 | \$ 7,585,300 | \$ 7,561,300 | \$ 7,673,000 | \$ 7,540,700 |
| Sewer | 5,825,091 | 5,770,000 | 5,749,000 | 5,721,000 | 5,602,000 |
| Lease Proceeds | - | 340,000 | 340,000 | - | - |
| Other | 979,931 | 62,500 | 62,500 | 70,000 | 54,000 |
| Grants | | | | | 3,072,300 |
| Interest | 574,854 | 453,560 | 453,560 | 526,500 | 45,400 |
| Transfer In | 2,692,566 | - | - | - | - |
| Total Revenues | \$ 17,911,596 | \$ 14,211,360 | \$ 14,166,360 | \$ 13,990,500 | \$ 16,314,400 |
| EXPENSES | | | | | |
| 81 Administration | \$ 688,410 | \$ 641,810 | \$ 641,810 | \$ 652,000 | \$ 688,600 |
| 82 Water Production | 1,627,718 | 2,073,470 | 2,083,370 | 1,674,940 | 1,984,380 |
| 83 Water Distribution | 1,954,145 | 2,464,280 | 2,452,580 | 1,942,700 | 2,009,550 |
| 84 Water Treatment Plant | 2,190,889 | 2,288,910 | 2,304,410 | 2,230,560 | 2,270,050 |
| 86 Sewer Collection | 417,327 | 563,900 | 569,200 | 446,560 | 392,500 |
| 87 Non-Departmental | 5,388,919 | 1,580,060 | 1,560,560 | 1,304,900 | 12,766,260 |
| 72 Debt Service | 4,626,560 | 4,598,930 | 4,598,930 | 4,509,780 | 4,720,060 |
| Total Expenses | \$ 16,893,968 | \$ 14,211,360 | \$ 14,210,860 | \$ 12,761,440 | \$ 24,831,400 |
| Net Revenues Over/(Under) Expenses | \$ 1,017,628 | \$ - | \$ (44,500) | \$ 1,229,060 | \$ (8,517,000) |
| 1100- Personnel Services | \$ 3,133,511 | \$ 3,219,740 | \$ 3,234,740 | \$ 3,162,200 | \$ 3,473,370 |
| 2200- Supplies | 1,090,417 | 1,258,600 | 1,226,600 | 1,091,600 | 1,219,900 |
| 3300- Maintenance | 761,747 | 653,600 | 699,350 | 701,600 | 648,200 |
| 4400- Rentals | 4,378 | 13,340 | 13,340 | 6,940 | 9,750 |
| 5500- Other Services | 1,495,901 | 1,591,410 | 1,594,410 | 1,597,760 | 1,577,700 |
| 6600- Vehicle Maintenance | 309,062 | 312,790 | 315,040 | 264,800 | 295,600 |
| 72/73 Long Term Debt Service | 4,626,560 | 4,598,930 | 4,598,930 | 4,509,780 | 4,720,060 |
| 7700- Debt Service-Lease | 3,291 | 94,870 | 94,870 | 85,860 | 33,060 |
| 8800- Capital Outlay | 80,182 | 888,020 | 873,020 | 36,000 | 87,500 |
| 9900- Transfer Out | 404,900 | 465,900 | 465,900 | 465,900 | 11,921,600 |
| 9900- Non-Departmental | 4,984,019 | 1,114,160 | 1,094,660 | 839,000 | 844,660 |
| Total Net Revenues Over/(Under) Expenses | \$ 16,893,968 | \$ 14,211,360 | \$ 14,210,860 | \$ 12,761,440 | \$ 24,831,400 |

**CITY OF PHARR, TX
EVENT CENTER
SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|---|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Rental | \$ - | \$ 175,000 | \$ 100,000 | \$ 90,000 | \$ 100,000 |
| Facility Fees | - | 75,000 | 75,000 | 65,000 | 65,000 |
| Concession | - | 130,000 | 90,000 | 83,000 | 87,150 |
| Advertising | - | 154,000 | 154,000 | 145,000 | 150,000 |
| Transfer In | - | 150,210 | 230,000 | 197,160 | 244,410 |
| Total Revenues | \$ - | \$ 684,210 | \$ 649,000 | \$ 580,160 | \$ 646,560 |
| EXPENSES | | | | | |
| Personnel | \$ - | \$ 420,830 | \$ 420,830 | \$ 358,800 | \$ 431,060 |
| Supplies | - | 36,820 | 36,820 | 33,800 | 34,800 |
| Maintenance | - | 26,000 | 26,000 | 20,000 | 24,700 |
| Rentals | - | 1,000 | 1,000 | 500 | 1,000 |
| Other | - | 197,600 | 162,390 | 165,100 | 155,000 |
| Debt Service-Lease | - | 1,960 | 1,960 | 1,960 | - |
| Total Expenses | \$ - | \$ 684,210 | \$ 649,000 | \$ 580,160 | \$ 646,560 |
| Net Revenues Over/(Under) Expenses | \$ - | \$ - | \$ - | \$ - | \$ - |

**CITY OF PHARR, TX
BRIDGE FUND
SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|---|-----------------------|---------------------------------|--------------------------------|----------------------------------|----------------------|
| REVENUES | | | | | |
| Toll Fees | \$ 12,338,237 | \$ 8,776,820 | \$ 13,476,820 | \$ 12,500,000 | \$ 12,712,500 |
| Debt Proceeds | - | - | - | - | 510,000 |
| Other | 234,386 | 235,000 | 235,000 | 232,900 | 198,600 |
| Interest | 216,416 | 130,000 | 130,000 | 230,000 | 23,000 |
| Transfer In - Other | 233,250 | 189,140 | 189,140 | 189,140 | - |
| Total | \$ 13,022,289 | \$ 9,330,960 | \$ 14,030,960 | \$ 13,152,040 | \$ 13,444,100 |
| EXPENSES | | | | | |
| Personnel | \$ 849,929 | \$ 1,318,380 | \$ 1,318,380 | \$ 980,700 | \$ 1,312,490 |
| Supplies | 129,656 | 179,550 | 179,550 | 128,300 | 169,600 |
| Maintenance | 182,613 | 220,000 | 220,000 | 115,000 | 115,000 |
| Rentals | 2,840 | 13,000 | 13,000 | 3,100 | 4,000 |
| Other | 1,729,507 | 892,220 | 992,220 | 628,200 | 732,120 |
| Vehicle Maintenance | 24,357 | 34,000 | 34,000 | 12,100 | 30,100 |
| Long Term Debt Service | 430,652 | 962,000 | 962,000 | 679,500 | 772,000 |
| Debt Service-Lease | - | - | - | - | 52,100 |
| Capital Outlay | 50,223 | 720,000 | 700,000 | 100,000 | 510,000 |
| Transfer Out | 9,860,600 | 4,701,220 | 10,421,220 | 8,221,220 | 9,325,950 |
| Non-Departmental | 1,422,677 | 1,790,590 | 1,790,590 | 472,000 | 420,740 |
| Total | \$ 14,683,055 | \$ 10,830,960 | \$ 16,630,960 | \$ 11,340,120 | \$ 13,444,100 |
| Net Revenues Over/(Under) Expenses | \$ (1,660,765) | \$ (1,500,000) | \$ (2,600,000) | \$ 1,811,920 | \$ - |

**CITY OF PHARR, TX
GOLF COURSE FUND
SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|---|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| Green & Member Fees | \$ 454,014 | \$ 423,000 | \$ 423,000 | \$ 421,000 | \$ 495,000 |
| Cart Rental | 139,081 | 135,000 | 135,000 | 125,000 | 170,000 |
| Food & Beverage | 118,973 | 105,000 | 105,000 | 107,000 | 120,000 |
| Other | 86,156 | 75,000 | 75,000 | 76,800 | 95,000 |
| Interest | 773 | 600 | 600 | 10,000 | 500 |
| Lease Proceeds | - | 75,000 | - | - | - |
| Transfer In | 682,882 | 689,700 | 586,700 | 531,450 | 297,650 |
| Total Revenues | \$ 1,481,879 | \$ 1,503,300 | \$ 1,325,300 | \$ 1,271,250 | \$ 1,178,150 |
| EXPENSES | | | | | |
| Personnel | \$ 651,567 | \$ 794,890 | \$ 794,890 | \$ 759,850 | \$ 652,350 |
| Supplies | 171,568 | 185,100 | 196,100 | 186,350 | 176,500 |
| Maintenance | 38,323 | 35,000 | 35,000 | 28,600 | 38,500 |
| Rentals | 31,898 | 57,400 | 57,400 | 56,700 | 69,700 |
| Other | 137,147 | 104,500 | 103,500 | 81,060 | 79,500 |
| Vehicle Maintenance | 21,028 | 21,300 | 21,300 | 19,400 | 22,300 |
| Debt Service-Lease | 10,007 | 94,820 | 111,820 | 134,000 | 79,000 |
| Capital Outlay | 12,147 | 205,000 | - | - | 55,000 |
| Non-Departmental | 320,656 | 5,290 | 5,290 | 5,290 | 5,300 |
| Total Expenses | \$ 1,394,340 | \$ 1,503,300 | \$ 1,325,300 | \$ 1,271,250 | \$ 1,178,150 |
| Net Revenues Over/(Under) Expenses | \$ 87,539 | \$ - | \$ - | \$ - | \$ - |

INTERNAL SERVICE FUND

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments within the City on a cost-reimbursement basis.

City Garage Fund – This fund is used to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

**CITY OF PHARR, TX
GARAGE FUND
SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|------------------|---------------------|---------------------------------|--------------------------------|----------------------------------|---------------------|
| REVENUES | | | | | |
| General Fund | \$ 618,671 | \$ 510,400 | \$ 510,400 | \$ 436,890 | \$ 489,425 |
| Utility Fund | 153,051 | 173,290 | 173,290 | 137,000 | 146,700 |
| Bridge Fund | 7,079 | 19,000 | 19,000 | - | 16,100 |
| Golf Course Fund | 195 | 1,300 | 1,300 | - | 2,300 |
| CDBG Fund | 1,447 | 1,000 | 1,000 | - | 700 |
| PAL | 1,790 | 11,800 | 11,800 | - | 3,300 |
| PEDC | - | 1,500 | 1,500 | - | 800 |
| Total | \$ 782,232 | \$ 718,290 | \$ 718,290 | \$ 573,890 | \$ 659,325 |

| | | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| EXPENSES | | | | | |
| Personnel | \$ 194,515 | \$ 204,960 | \$ 204,960 | \$ 204,100 | \$ 199,600 |
| Supplies | 7,342 | 8,180 | 8,180 | 6,200 | 7,000 |
| Maintenance | 4,482 | 7,000 | 7,000 | 2,000 | 3,000 |
| Rentals | - | - | - | - | - |
| Other | 30,983 | 39,200 | 39,200 | 17,740 | 19,000 |
| Vehicle Maintenance | 443,438 | 450,900 | 450,900 | 340,400 | 422,625 |
| Debt Service | 596 | 8,050 | 8,050 | 9,100 | 8,100 |
| Capital Outlay | 40,233 | - | - | - | - |
| Total | \$ 721,589 | \$ 718,290 | \$ 718,290 | \$ 579,540 | \$ 659,325 |
| Net Revenues Over/(Under) Expenses | \$ 60,643 | \$ - | \$ - | \$ (5,650) | \$ - |

COMPONENT UNITS

Component Units

Blended Component Units: Separate legal entities whose governing body is the same or substantially the same as the City Commission or the component unit provides services entirely to the City.

Pharr Economic Development Corporation) -is a nonprofit industrial development corporation organized for the same purpose as the PEDC 4a but with the legal authority to use sales tax funds for a wider range of projects.

Pharr Public Facilities Corporation No. 1. - PPFC#1 is a separate entity with its own EIN, whose board consists of the same members of the City Commission. PPFC#1 was used for funding and purchase of land for economic development activities via a loan from Frost Bank of \$15,000,000.

Tax Increment Reinvestment Zone No. 1- TIRZ is a separate entity with its own EIN, whose three of its board members consists of the same members of the City Commission. TIRZ No. 1 was established to provide a financing mechanism to facilitate a high quality development in the Pharr area.

Discretely Component Units: Separate legal entities in which the primary government is financially accountable and is able to impose will on the organization.

Police Athletic League- PAL is a separate entity with its own EIN, with the purpose of Youth Crime Prevention.

**CITY OF PHARR, TX
 BLENDED COMPONENT UNIT
 PEDC II FUND
 SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-22015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|------------------------------------|-----------------------------|---|---|---|-----------------------------|
| REVENUES | | | | | |
| Sales Tax | \$ 3,639,260 | \$ 3,745,000 | \$ 3,745,000 | \$ 3,890,221 | \$ 4,007,000 |
| Interest | 13,339 | 13,610 | 13,610 | 13,000 | 1,300 |
| Contributed Capital | 4,394,963 | - | - | - | - |
| Transfer In | 2,706 | - | - | - | - |
| Other | 389,268 | 30,000 | 30,000 | 85,000 | 74,100 |
| Total | <u>\$ 8,439,537</u> | <u>\$ 3,788,610</u> | <u>\$ 3,788,610</u> | <u>\$ 3,988,221</u> | <u>\$ 4,082,400</u> |
| EXPENSES | | | | | |
| Personnel | \$ 284,597 | \$ 327,940 | \$ 381,820 | \$ 341,400 | \$ 623,430 |
| Supplies | 51,981 | 19,000 | 20,550 | 19,850 | 16,400 |
| Maintenance | 37,399 | 30,000 | 36,000 | 35,000 | 28,500 |
| Rentals | 4,048 | 5,500 | 5,500 | 3,000 | 3,000 |
| Contractual services | 335,032 | 471,400 | 442,500 | 424,300 | 435,400 |
| Vehicle Maintenance | 1,632 | 3,000 | 3,000 | 1,300 | 2,300 |
| Debt Service | 553,381 | 898,250 | 898,250 | 893,300 | 893,100 |
| Capital Outlay | 285,477 | 50,000 | 186,450 | 188,250 | - |
| Non-Departmental | 1,101,779 | 764,560 | 1,472,680 | 1,277,550 | 654,170 |
| Transfers Out | 3,311,554 | 1,218,960 | 4,221,014 | 4,021,480 | 1,426,100 |
| Total | <u>\$ 5,966,880</u> | <u>\$ 3,788,610</u> | <u>\$ 7,667,764</u> | <u>\$ 7,205,430</u> | <u>\$ 4,082,400</u> |
| Net Revenues Over/(Under) Expenses | <u>\$ 2,472,657</u> | <u>\$ -</u> | <u>\$ (3,879,154)</u> | <u>\$ (3,217,209)</u> | <u>\$ -</u> |

**CITY OF PHARR, TX
 BLENDED COMPONENT UNIT
 PHARR PUBLIC FACILITIES CORPORATION #1 FUND
 SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|------------------------------------|-----------------------------|--|---|---|-----------------------------|
| REVENUES | | | | | |
| Contributions - Gen Fund | \$ 947,510 | # \$ 985,000 | \$ 985,000 | \$ 985,000 | \$ 985,000 |
| Contributions - PEDC | 1,949,923 | - | - | - | - |
| Total | <u>\$ 2,897,433</u> | <u>\$ 985,000</u> | <u>\$ 985,000</u> | <u>\$ 985,000</u> | <u>\$ 985,000</u> |
| EXPENSES | | | | | |
| Debt Service | - | # 985,000 | 985,000 | 985,000 | 985,000 |
| Total | <u>\$ -</u> | <u>\$ 985,000</u> | <u>\$ 985,000</u> | <u>\$ 985,000</u> | <u>\$ 985,000</u> |
| Net Revenues Over/(Under) Expenses | <u>\$ 2,897,433</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

**CITY OF PHARR, TX
 BLENDED COMPONENT UNIT
 TAX INCREMENT REINVESTMENT ZONE #1 FUND
 SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2014-2015 | BUDGET 2015-2016 |
|------------------------------------|-----------------------------|--|---|---|-----------------------------|
| <u>REVENUES</u> | | | | | |
| Property Tax | \$ 100,620 | \$ 118,100 | \$ 118,100 | \$ 179,491 | \$ 157,400 |
| Other | 1,137 # | 500 | 500 | - | - |
| Total | <u>\$ 101,757</u> | <u>\$ 118,600</u> | <u>\$ 118,600</u> | <u>\$ 179,491</u> | <u>\$ 157,400</u> |
| <u>EXPENSES</u> | | | | | |
| Incentives | - | - | - | - | 157,400 |
| Total | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 157,400</u> |
| Net Revenues Over/(Under) Expenses | <u>\$ 101,757</u> | <u>\$ 118,600</u> | <u>\$ 118,600</u> | <u>\$ 179,491</u> | <u>\$ -</u> |

**CITY OF PHARR, TX
DISCRETELY COMPONENT UNIT
PHARR ATHLETIC LEAGUE SPORTS PROGRAM FUND
SUMMARY OF REVENUES AND EXPENSES**

| | ACTUAL 2013-2014 | ORIGINAL BUDGET 2014-2015 | AMENDED BUDGET 2014-2015 | PROJECTED ACTUAL 2015-2016 | BUDGET 2015-2016 |
|------------------------------------|-----------------------------|--|---|---|-----------------------------|
| REVENUES | | | | | |
| Sports Fee | \$ 153,967 | \$ 184,850 | \$ 184,850 | \$ 159,670 | \$ 218,130 |
| Concession | 29,894 | 22,000 | 22,000 | 42,000 | 40,000 |
| Gate | 30,082 | 25,000 | 25,000 | 25,000 | 25,000 |
| Sponsorship | 21,648 | 25,000 | 53,600 | 54,000 | 30,000 |
| Donations | 24,246 | 12,250 | 12,250 | 29,500 | 26,500 |
| Interest | 55 | 50 | 50 | 50 | - |
| Other | 10,686 | 2,900 | 2,900 | 2,500 | 2,900 |
| Hub Festival | - | - | 302,080 | 408,240 | 355,600 |
| Transfers In - Hotel Festivals | - | - | 10,000 | 10,000 | 20,000 |
| Transfers In - Bridge Festivals | - | - | 20,000 | 20,000 | 35,000 |
| Transfers In - PEDC Festivals | - | - | 20,000 | 20,000 | 70,000 |
| Transger In-General Fund Festivals | - | - | - | 116,573 | 135,000 |
| Transfers In - General Fund | 229,474 | 211,260 | 351,260 | 144,790 | 133,470 |
| Total | \$ 500,052 | \$ 483,310 | \$ 1,003,990 | \$ 1,032,323 | \$ 1,091,600 |
| EXPENSES | | | | | |
| Supplies | 261,446 | 253,360 | 289,460 | 279,500 | 288,900 |
| Maintenance | 12,420 | 19,300 | 19,800 | 18,500 | 18,500 |
| Rentals | 1,342 | 1,000 | 1,000 | 1,000 | 1,000 |
| Other services | 117,774 | 179,650 | 177,650 | 150,010 | 158,800 |
| Vehicle Maintenance | 8,541 | 30,000 | 24,000 | 8,500 | 8,800 |
| Hub Festival | - | - | 476,980 | 574,813 | 515,600 |
| Veterans Parade | - | - | - | - | 27,500 |
| Christmas Party | - | - | - | - | 32,500 |
| 4th of July Party | - | - | - | - | 40,000 |
| Non-Departmental | 61,678 | - | - | - | - |
| Total | \$ 463,202 | \$ 483,310 | \$ 988,890 | \$ 1,032,323 | \$ 1,091,600 |
| Net Revenues Over/(Under) Expenses | \$ 36,850 | \$ - | \$ 15,100 | \$ - | \$ - |