

# CITY OF PHARR ADOPTED ANNUAL BUDGET



FOR FISCAL YEAR  
OCTOBER 1st, 2016 THROUGH SEPTEMBER 30, 2017

## RECIPIENTS OF:



**This budget will raise more total property taxes than last year's budget by \$702,064 or 4.14 % increase, and of that amount, \$372,911 is tax revenue to be raised from new property added to the tax roll this year.**

**CITY OF PHARR CITY COMMISSION**



**Dr. Ambrosio "Amos" Hernandez - Mayor**



**Eleazar Guajardo  
Commissioner  
Place 1**



**Roberto "Bobby" Carrillo  
Commissioner  
Place 2**



**Oscar Elizondo  
Commissioner  
Place 3**



**Edmund Maldonado, Jr.  
Commissioner  
Place 4**



**Ricardo Medina  
Commissioner  
Place 5**



**Mario Bracamontes  
Commissioner  
Place 6**

**City of Pharr, TX**  
**ANNUAL FINANCIAL BUDGET**

For the Fiscal Year Ended  
October 1, 2016 through September 30, 2017



CITY MANAGER

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FINANCE DIRECTOR

Karla Moya  
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*Prepared by:*



**CITY OF PHARR, TX**

**ANNUAL FINANCIAL BUDGET**

**FOR THE FISCAL YEAR**

**OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

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# **INTRODUCTORY SECTION**



“Triple Crown City”



MAYOR  
Ambrosio “Amos” Hernández

October 3, 2016

Citizens of Pharr, Texas  
Honorable Mayor  
Members of the City Commission  
City of Pharr, Texas  
Pharr, Texas 78577

COMMISSIONERS  
Eleazar Guajardo  
Roberto “Bobby” Carrillo  
Oscar Elizondo, Jr.  
Edmund Maldonado, Jr.  
Ricardo Medina  
Mario Bracamontes  
  
CITY MANAGER  
Juan G. Guerra, CPA

It is my pleasure to present the budget for the fiscal year starting October 1, 2016 through September 30, 2017. All funds in the City of Pharr (“City”) are presented. It has been prepared in compliance with state law, City Charter and standards established by both the Governmental Accounting Standards Board and the Governmental Finance Officers Association. At October 4, 2016, copies will be available for public reviewing in the City Secretary’s office and at the Pharr Public Library. After a public hearing and an adoption date of September 19 2016, the budget will become effective October 1, 2016.

The budget is more than a projection of revenues and expenditures/ expenses for the upcoming year. The budget is a financial plan of action to provide services to our citizens. All budget decisions were balanced against the future impact on financial resources, need for services, condition of infrastructure, and need to adequately compensate our employees.

As directed, this budget reflects the following policy decisions:

Ad Valorem Tax Rate – Attempts to responsibly reduce property taxes were analyzed. The 2016 tax rate was recommended and adopted at \$0.6540/\$100; same as previous fiscal year.

City Services – This budget reflects the directive that services be maintained at the high level of quality to which our community has become accustomed and deserves.

Personnel – Only necessary personnel were budgeted for. The City Manager’s philosophy of *Thin Workforce* was adopted in order to ensure no unnecessary personnel were authorized.

The Operating Budget presents an overview of the revenues, expenditures/expenses, and change in fund balances of all of the funds budgeted. For each individual fund, the appropriate level of detail is presented for revenues and expenditures/expenses. Each significant fund/department, as appropriate, includes a summary, presenting its purpose, goals, and objectives for fiscal year 2015-2016, significant budget and service level changes, performance indicators and authorized personnel.

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## **HISTORY OF PHARR**

For many centuries, nomadic Coahuiltecans lived in the lower Rio Grande area. In the 1500's Spanish explorers came through the region, and the Spanish Government began to colonize both side of the river by the late 1700's. At the close of the U.S-Mexico War in 1846, the Rio Grande was established as the official boundary.

Located on lands originally known in the 1600's as the Seno Mexicano, in 1909, John C. Kelly, Henry N. Pharr, W.E Cage, and R.E Briggs formed the Pharr Townsite Company and founded the city of Pharr, platting and registering the new town. Kelly donated lots in the original plat for early churches, including the Methodist, Baptist, Catholic, Episcopal, and Presbyterian denominations. Pharr schools began in 1911, and the community later joined with San Juan and Alamo to create the Pharr-San Juan-and Alamo School District.

The City founders were also involved with the Louisiana- Rio Grande Canal Co., organized in 1910 to furnish irrigation and domestic water to 40,000 acres in the Pharr area by means of a Rio Grande Pumping Plant. The water system led the economy to shift from ranching to crop production, and the railroad, which came through the area in 1905 made it possible to ship the produce around the country

Amidst the explosive growth caused by the introduction of irrigation, the coming of the railroad, and the Mexican Revolution, the City incorporated in 1916, and became a hub for the confluence of Tejano, Anglo and Mexicano influences in the region. Pharr became known as "Hub City of the Valley". Agricultural shipping and packing businesses were mainstays in the City economy.

Centrally located, Pharr played a key role as the agricultural frontier pushed into the brush and cattle country in the early 1900's to form a new fertile land dubbed the "Magic Valley". As water from the Rio Grande was being diverted for irrigation, Pharr served as headquarters for the Louisiana-Rio Grande Canal Company owned and operated by the Pharr co-founders John C. Kelly and Henry N. Pharr. The company built the historic Hidalgo Pumphouse that initially irrigated 40,000 acres of land known as Pharr-Kelly tract.

Pharr, served by two state highways and the St. Louis, Brownsville and Mexico Railway Company, became a hub and a natural shipping center for the transportation and produce industries. By the early 1950's, Pharr was home to 22 processing and shipping businesses including the Valley Fruit and Vegetable Company, the largest packing facility in the world.

Pharr is situated along a 43-mile corridor, U.S Business 83, once known as the longest Main Street in America. The City's image as the Hub City was firmly established when the Texas Highway Department chose Pharr as its District 21 Headquarters in 1932. The 13,869 Sq mile district is composed of ten counties and is larger than the District of Columbia, Delaware, Connecticut and Massachusetts combined. Since the early days, Pharr sat at the cross-roads of the two most important highways in the Valley: Highways 4 and 66, known today as Memorial Highway U.S 281 and U.S Business 83 respectively. They intersect Pharr's historical Main

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Street District and are the basis for Hidalgo County’s historical trails, making Pharr the region’s historical hub as well.

With the continued growth of the lower Rio Grande Valley, Pharr remains a vital business center, and an international bridge now provides an important commercial link to Mexico. Pharr is also a center for international trade. The City boasts one of the busiest International Bridge in the world and is the gateway to Latin America along U.S 281. Pharr is the terminus for Interstate Highway 69, the NAFTA Corridor linking Mexico, United States and Canada. As local tradition has it... All roads lead to Pharr, the Hub City of the Valley.

### **CITY ACTIVITIES & SERVICES/FUNCTIONS**

The list of City activities is almost never ending. As a service to the community, local leaders have provided the assets and guidance to the employees to be able to provide a wide-array of different functions. The information below is a brief insight into just some of the activities and services/functions that the City provides to the citizens of Pharr.

#### **Fire Suppression/Prevention and Emergency Management**

The City of Pharr’s Fire Department provides the community with fire suppression capabilities educates the population on fire prevention and spearheads emergency management operations.



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### **Law Enforcement**

The City of Pharr's Police Department's main function is the protection of lives and property of the citizens of Pharr, maintaining the public order, preventing crime through uniform presence, and responding to calls for service. Specialized training has enabled the Department to maintain a SWAT team, dog handlers, crisis negotiation teams, and management of a Police Academy.



### **Health and Safety Enforcement**

The Health Department's main function is for the protection and safety of its citizens. The Health Department conducts routine inspections of all establishments that prepare and sell alcoholic beverages. As an added incentive for the communities food handlers, training is conducted to certify food managers and handlers.



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## **International Bridge**

The Pharr-Reynosa International Bridge connects U.S. 281 to the city of Reynosa, Tamaulipas, which is an important industrial city in northeastern Mexico. The Pharr Bridge is recognized as the longest U.S. commercial bridge, which connects two countries at a length of 3.2 miles.



## **Parks & Recreation**

The Pharr Parks and Recreation Department consists of a total of three service areas: the parks maintenance division, recreation, and building maintenance. The Department oversees 57 acres of park space, 25 acres of landscaping, four public buildings, as well as recreation.



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## **Water Treatment and Production**



The Utility Department coordinates the efforts to collect, treat, and produce water to the City citizens. The Department operates a water treatment plant (WTP) and a wastewater treatment plant (WWTP). The WTP is now 19 million gallons per day (MGD) plant. The WWTP is an 8.0 MGD plant. The WWTP, which was expanded back in 2012, is an activated aerobic sludge treatment plant and a biological nutrient removal.

## **Quality of Life – Tierra Del Sol Golf Course**

The City of Pharr believes that providing venues for entertainment increases the quality of life for its citizens. The City owns and operates the Tierra Del Sol Golf Club, which is a 130 acre, 18-hole golf course, complete with a pro-shop, snack bar, and a rental hall in the club house.



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## **Quality of Life –Bogus Events Center**

The City owns and operates the Pharr Events Center, which is an 80,000 square foot venue with a maximum occupancy of 4,000 people, complete with an outsources snack bar. Our citizens and region have enjoyed over 20 concerts and events this fiscal year.



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## ACCOMPLISHMENTS OF FISCAL YEAR 2015-2016

Although there are many goals for the City to accomplish, it is not possible to list every single one of them. Because of this limitation, some goals that are deemed “major” by some people may not be included in this section of the annual budget. The major goals accomplished by the City during fiscal year 2015-2016 are as follows:

### General Fund

#### City Manager's Office

- Began the implementation of the necessary change in City Culture
- Implemented the City of Pharr Employee (PRIDE) Leadership Principles and traits.
- Started a housing program starting with apartments, first time home buyer grant, and soon housing subdivisions.
- Upgraded the City’s legal team to ensure ethical and competent services are provided to staff.
- Restructured departments and upgraded department directors in several key departments.
- Updated the Pharr Into the Future, Your Vision! Pharr 2025 Comprehensive Master Plan
- Re-evaluated City’s festivals ensuring that they are spread out throughout the City, at a reasonable cost
- Changed the priority of the community outreach efforts to greatly increase effectiveness instead and not just efforts
- Pushed stalled projects with local school district and college to improve the community educational opportunities
- Led efforts to provide the community with the largest tax decrease in 20 years
- Implemented budgetary requirements for a living wage for a full-time employee of \$11 an hour.
- Held real annual evaluations of all department directors as required by the City Charter for the first time in many years
- Crated a 5 and 10 CIP plan as required by the City Charter for the first time in many years

#### Finance Department

- Made City of Pharr the first City in the Rio Grande Valley to receive Fiscal Transparency Award under new State Program.
- Accomplished successful Refunding of Bonds with a good credit rating achieving long-term savings and better rates.
- Accomplished successful issuance of debt with good interest rates for Construction Projects
- Completed the annual audit on time for the 9<sup>th</sup> straight year, not done prior 19 years
- Made all long-term debt payments and ensured compliance with debt covenants
- Submitted and received the GFOA Budget Award

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- Prepared and submitted the CAFR for the Certificate of Achievement award from GFOA
  - Prepared and submitted the PAFR for the Popular Annual Financial Report award from GFOA
  - Upgraded and submitted comprehensive quarterly fiscal reports to the City Commission and posted them online
  - Provided budget preparation training along with budget manual
  - Managed Economic Development Corporation fiscal management operations
  - Collected and processed over \$13 million in utility payments
  - Implemented Procurement-Card Program

#### Police Department

- Implemented a Taser Project approving officers to carry Department issued Tasers.
- Collaboration with City Leaders, STC and PSJA for a Regional Public Safety Training Center.
- Awarded Body Worn Camera grant fund from the Governor's Office.
- Established Body Worn Camera Policy and initiated the process of purchasing cameras.
- Continued Community Awareness and Policing Enforcement Program in neighborhoods.
- Implementation of 21st Century Policing and Training Department Wide.
- Continued in the Success of the 1st Offender Program.

#### Municipal Court

- Hired and trained new clerks.
- Implemented the Scofflaw Program.
- Conducted 30 day and 90 day Amnesty Programs.
- Established an in-house Collections Department.
- Educational Training every year.

#### Fire Protection

- Passed City Ordinance for Cost Recovery for Emergency Response.
- Conducted 85 Fire Presentations to 17,256 Citizens.
- Trained 5 personnel as Hazardous Materials Technicians.
- Trained 4 personnel as Fire Officers I.
- Trained 2 personnel as Train the Trainer Structural Collapse Technicians.
- Trained 4 personnel as Fire Instructor II.
- Trained 4 personnel as Vehicle Extrication I & II.
- Trained 1 person as Swift Water Rescue Technician.
- Upgraded 4 personnel as Fire Fighter Intermediates with T.C.F.P.
- Upgraded 2 personnel as Fire Fighter Advance with T.C.F.P.
- Sent 2 personnel to Civil Service Conference.
- Implemented Ride Along Program.

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- Participated in Emergency Telecommunicator Apprenticeship Program with PSJA: able to hire 1 from the Program.
  - Annual Turkey Giveaway was able to secure donations to feed 95 families.
  - Purchased new Sparky Robotic Truck thru a CDBG Grant.
  - Ordered 3 thermal imager cameras thru CDBG. (Rescue tool to find victims at fires).
  - Hosted a National Fire Sprinkler System Association Training.
  - EMS Frist Responder Program has been implemented.
  - Conducted a Hazardous Materials Class with the assistance of Edinburg Fire Department.

#### Street Maintenance/Traffic Safety

- East Anaya Road Reconstruction- Rehabilitated asphalt.
- Tarrant Circle Street- Installed main outfall for drainage.
- Los Marineros Subdivision- Rehabilitated asphalt.
- East Sam Houston (AC Jaime Property)- Installed drain line for residential area due to flooding.
- East Polk Avenue- Repair of utility caves in due to rain events.
- Vic's Drive- Reconstruction of concrete apron due to flooding.
- Eldora and Sugar Road- Reconstruction of valley gutter due to cave in from rain events.
- Sioux and Sugar- New traffic Signal.
- Pharr Industrial Park- Reconstruction of all streets.
- Sugar and Egly Detention Pond- Regional Detention Pond and drainage improvements.
- Navarro Street- Street and Drainage Improvements.
- Year 1 of Street Improvement 4 Year Plan: 19 Miles of residential street improvements.
- Created a Right of Ways Division to maintain 65 miles of ground maintenance and saved on contractual expenses.
- Passed expectation of Pharr Animal Shelter by the Texas Department of Health Services.
- Approved renewal of MS4-Municipal Separate Storm Sewer System permit by TCEQ.
- Lower Rio Grande Valley Development Council grants recipients of 60k.
- Border Environmental Cooperation Commission grants recipients of 30k.
- West Hi-Line Road- Reconstruction.
- 214 miles of pavement maintained quarterly.
- 65 miles of Rights of Way maintained bi-monthly.
- 44 Traffic Signal Intersections maintained bi-monthly.
- 214 miles of street sweeping bi-annual.
- 12 zones (city wide) accomplished with Operation Clean Sweep, Keep Pharr Beautiful Campaign.

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### Information Technology

- Coordinated with IT on the upgrade of the television station to digital.
- Upgraded automated publishing system (television station).
- Prepared numerous public service announcements for all departments within the City.
- Aggressively grew social media presence by more than 15,000 likes in one calendar year.
- Has engaged on social media with more than 512,000 people from all over the hemisphere.
- Conducted 9 live events via online and TWC broadcast.

### Municipal Library

- Added a digital magazine collection.
- Finished digitization of the “Pharr Press” collection 1959-1982.
- Upgraded the computer classroom with new computer and added classroom space.
- Finished the Guadalupe Cemetery Project.
- Updated Café 121 with new coffee machine and new colors.
- Updated the Galleria 121 with new frames for bigger art exhibits.

### Parks & Recreations

- Received a Nature Park Grant in the amount of \$250,000.
- Successfully launched ACTIVE Net Registration Software.
- Successfully opened Dr. William Long City/School Park.
- Had an increase for T.A.A.F. state qualifiers in track, field and swimming.
- Increase in participation in all recreation programs.

### Planning & Community Development

- Successfully completed the Pharr 2025-Your Vision! Comprehensive Plan update.
- Improved Development Services website.
- Introduced Development services activity book that introduces mascot.
- Successfully restructured Planning & Zoning Division.
- Introduced Department workshop for Planning and Zoning Commission.
- Provide coordination with Sam Garcia Architect Firm in completing the design for Pharr DT Park.

### City Engineer

- Provided coordination with Parks Department in completing the construction of the Northside Park.
- Provided in-house design for plans and specifications for 1<sup>st</sup> Year –Phase A City Paving Project.
- Provided coordination with Public Utility in completing the rehabilitation of the Wastewater Plant Clarifier.

- 
- Provided in-house design for plans and specifications for Jones Box Park Pedestrian Bridge.
  - Provided coordination with Bridge Department for construction and engineering improvements.
  - Provided coordination with Public Works in completing the rehabilitation of various streets by bidding and providing specifications for asphalt materials.

#### Utility Fund

- Received Superior Water Rating.
- Retained NELAC certifications for WTP & WWTP.
- Commenced construction for the water transmission line.
- No major violations at the WTP or WWTP.
- Completion of rehab of Clarifier #1.

#### Bridge Fund

- Purchased and installed Dock Enforcement Booth for CBP dock operations.
- Installed new sprinkler system, fire alarm and phone lines at the Cold Inspection Facility, as well as fix the drain issue.
- Updated existing promotional video, based on project renderings, in both the U.S. and Mexico.
- Approved projects and signed MOU with CBP/GSA to plan and develop 1<sup>st</sup> Round 559 Projects.
- Submitted and clarified 2<sup>nd</sup> Round 559 Projects to CBP Donations Acceptance Program.
- Completed 95% design submittal for BSIF Connector (Gate to Gate).
- Installed 1 new bridge traffic camera on U.S. side, and 4 surveillance cameras outside Mexico Aduanas.
- Completed the Modernization of Colosio Viejo Blvd. (Connector between the industrial Zone and Mexico Aduanas).

#### Events Center

- The amount of overtime of staff has been reduced significantly.
- The logistics of producing the Pharr Hub-Phestival have been improved by moving downtown.
- Boggus Ford Events Center is still the region's best value for ticketed and non-ticketed events.
- Maximized use of existing resources to reduce lines and congestion at concession stand.
- Improved signage and menu at concession stand.
- Implemented an inventory and tracking system consistent with a professional concession operation.
- Modified the existing City Ordinance related to Facilities Rental Fees for the community.

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#### Golf Course Fund

- Renovated the Pro Shop.
- Updated kitchen and prices.
- Improved overall ground conditions.
- Hired a mechanic.
- Beautified the main entrance and club house.

#### Debt Service Fund

- Made all long-term general and revenue obligation debt payments

### **MAJOR GOALS FOR FISCAL YEAR 2016-2017**

The long-term concerns and issues were considered in forming this budget. The major goals were also considered in completing the budget for this fiscal year. The majority of priorities for this fiscal year are to maintain the quality of life and service to the community and continue to expand from that point. In analyzing the following major goals for the new fiscal year, the activities were identified as accomplishing our purpose of maintaining and increasing the quality of life and service to the community. The identifiable major goals for the City are as indicated on the following page.

#### General Fund

##### City Manager's Office

- Development of employee wellness and appreciation program.
- Implementation of Pharr University-Annual seminars to educate staff on policies and procedures.
- Continue training Directors via annual performance evaluations.
- Coordinate the funding and operations needed to implement the City's 5 and 10 Year CIP Program.
- Strengthen the City's Community Development program linking Library, Main Street Program, CDBG and Community Affairs.
- Continue integration of changing the culture through Pharr Pride initiative-Emphasizing accountability, pride and work.
- Implement Public Information Request software and streamline processes.
- Implement agenda automatization software for all City Commission meetings.
- Development of a housing program.
- Coordination of Mayor's Chairmen Commission.
- Expand Pharr leadership teambuilding program.
- Maintain community outreach efforts.
- Hold a community event in the north, south and central Pharr.
- Work with PSJA to develop a parks system that ensures quality of life improvements.
- Assist in developing an incentive program to get housing subdivisions in the city.

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## Finance

- Fully transition to Electronic Purchase Order System.
- Coordinate with HR Department in implementing training for Pharr University
- Keep improving Budget maintenance along with department participation
- Refinance Callable obligations to achieve savings
- Keep improving Quarterly Reports presented to City Commission.
- Apply best practices procedures from GFOA to all Finance related areas.
- Complete CAFR for FY 2015.2016.
- Receive GFOA Certificate of Achievement Award for FY 2015.2016.
- Receive GFOA Budget Presentation Award for FY 2016.2017.
- Renew fiscal transparency program award form State.

## Police Department

- Increase and Maintain 21st Century Policing Awareness and Engagement Amongst Staff.
- Establish New Technology Applications to Increase Citizen Reporting of Concerns.
- Increase and Maintain Public Service Announcements for Citizens on Safe Driving.
- Establishment of Community Wide Suicide Prevention Program.
- Increase number of Neighborhood Watch Programs.
- Collaborate in the Launching of the Regional Public Safety Training Center Programs.

## Municipal Court

- Review and update Security Safety Plan with Police Department.
- Ensure that the Pride traits and principles are practiced daily.
- Maintain, support and monitor the Courts Collections Department.
- Transition to a paperless system.

## Fire Protection

- Upgrade Dispatchers to EMD Certifications.
- Increase our EMT Certifications by 6.
- Adopt the new 2015 International Building Codes.
- Provide at least 100 presentations to public and schools.
- Start Construction on Fire Station # 4.
- Develop a Technician Medic Team for live shooter incidents.
- Get recognized as a “Best Practices Department” thru the Texas Fire Chiefs Association.
- New Ordinances for Fire Prevention fees.
- Establish the Juvenile Fire Setter Program.
- Conduct our 15th Annual Fire Fest in October.
- Replace Self Contained Breathing Apparatus due to parts becoming Obsolete.
- Update Firefighter hoods for the safety of the Firefighters.
- Visit Schools to recruit volunteer Fire Fighters.

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### Street Maintenance

- Year 2 of Street Improvement 4 Year Plan- 13 miles of residential street improvements.
- West Moore Road- Street Improvements.
- Sugar Palms Subdivision- Utility cut pavement restoration.
- 24 Hour Recycle Drop Off Center- Location at Pharr Police Department
- Sugar and Eldora- New Traffic Signal.
- Veterans and Kelly- New Traffic Signal.
- Veterans and Eldora- New Traffic Signal.
- Downtown Signals Revitalization Project-Synchronization and hardware. City and TxDot Project.
- McAllen-Pharr Lateral Drainage Canal Improvements- City and County Project.
- South Floodwater Channel Drainage Improvements- City and County Project.
- Grant Funding for Environmental Services.

### Information Technology

- Find new ways to engage with the community.
- Continue to grow and market the City as the place to learn, play, reside and conduct business in.
- Continue to coordinate official information dissemination.
- Continue to provide innovative approaches to getting out information to community.
- Expand services to all departments -print/electronic.

### Municipal Library

- Add to the number of programs for adults and young adults.
- Maximize our social media presence, YouTube, Twitter, Instagram and Snap Chat.
- Maximize our overdue collections.
- Start a new eBook and downloadable audio book collection.
- Obtain a better library vehicle for community outreach.
- Improve the visibility of the Memorial Park for Veterans.
- Provide 1 GB of internet speed to library patrons.

### Parks & Recreation

- Develop plans and specifications for Pharr Nature Park.
- Coordinate with School District to Develop Phase II of Dr. Long City/School Park.
- Apply for Nature Park Grant.
- Complete Update of Parks Master Plan.
- Begin construction on bike lanes project through TXDOT Grant.
- Continue expanding the youth and adult recreational opportunities.
- Develop and host a special event for the fall.

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## Planning & Community Development

- Complete the Unified Development Code.
- Continue efforts with IT to enhance MyGov software to improve permitting system and ensure high-quality, effective and efficient customer service.
- Continue to look for opportunities to establish mobile food park.
- Continue efforts to promote/advertise/market Restaurant ROW and DT revitalization.
- Assist EDC in attracting and retaining businesses and finding opportunities to promote residential development in the City.
- Continue to promote and educate the public on property maintenance codes.
- Complete the final guidelines to implement the Elderly Assistance Program.
- Continue efforts to implement 2 major landscaping programs.

## Engineering

- Continue providing coordination between departments for capital improvement projects
- Establish and update City of Pharr control points within a standardized coordinate datum.
- Development of standardized construction details and specifications for capital improvement projects.
- Assist departments in providing engineering for small capital projects by providing in house plans and specifications.

## Utility Fund

- Retain Superior Water Rating.
- Retain NELAC certifications for WTP & WWTP.
- Start construction of the 1 MG Tower.
- Rehab concrete/brick manholes.
- Start construction on LS#25 and FM.
- Start construction on Clarifier #2.

## Bridge Fund

- Groundbreaking for BSIF Connector (Gate to Gate), 2 New Entry Lanes/Booths and 2 New Exit Lanes/Booths.
- Obtain blueprints for Modernization of the Mexico Aduana and proceed with construction.
- Groundbreaking for Modernization of Access to the Mexico Aduana.
- Complete Reynosa Southern Loop II (Connector between Monterrey, Reynosa and Pharr Bridge).
- Develop new Costumer/Business Development initiative.
- Purchase TRMI System upgrade, to create improved crossing analysis reports.
- Build expansion to Bridge Administration Offices.

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#### Events Center

- Increase independently promoted events at BFEC by 50%.
- Identify areas of operations of BFEC that are in need of repair or enhancement.
- Seek input from City Manager and Administration on achieving excellence at every opportunity.
- Produce in-house events at the BFEC to fill the void of time not used by independent promoters.
- Cut the budget of Hub-Phestival 2017.
- Secure corporate sponsorship of Hub-Phestival 2017.
- Ensure all events are well produced, well received and well-funded.

#### Golf Fund

- Roof Renovation.
- Golf Course Feasibility Study.
- Increase Tournament Play.
- Promoting and soliciting new members.
- Obtaining more sponsorship.
- Implementing a Sun Riser weekly tournament comparable to sun downer tournament.

#### Debt Service Fund

- Make all long-term payments and achieve savings in refinancing some issuances.

### **CURRENT/SHORT TERM ISSUES**

We believe that this budget is realistic, attainable, and cost-effectively meets the level of service that meets the criteria which you have directed the City staff to provide and to which our citizens have come to expect and deserve. During the budget process, several issues were raised which are discussed on the following page.

#### **Financial Sustainability Issues**

##### Financial Policy

The lack of written and Commission approved financial policies were identified as a major weakness by our external auditors for several fiscal years. The Commission first approved financial policies during FY08/09. It is very important to keep the financial policies in mind when directing activities and approving requests.

##### Fund Balance

During the annual audit ending September 30, 2007, the General Fund was identified as having a negative \$6.4 million unreserved fund balance. This major deficiency was in need of immediate attention and an action plan to correct it was approved by the City Commission September 16, 2008.

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One of the main corrective actions was to separate the contingency funding from the General Fund into an identifiable emergency-type account, in order to force the funding of the unreserved fund balance. Another corrective action was to strive to provide funding in addition to the contingency funds to speed up the reversal of the negative balance. With these corrective actions in place, we were able to fully fund the unreserved fund balance. The unreserved fund balance in the General Fund has been fully funded at \$9.8 million.

#### Cash Management

The management of cash inflows and outflows is a situation that must be tracked due to the historical cash availability that has plagued the City. Budget overruns and major projects that have been either unbudgeted or over-budget have been paid from the general account which has caused the account to be flagged as in need of replenishment. This year every fund and every expenditure/expense have been budgeted and capital purchases timed to ensure that the cash flow is maintained on a responsible level. No problem with this activity is expected.

#### Audit Findings

The City has been able to complete the annual fiscal audit for nine straight years without delay. There were some internal control issues identified this past audit that City is taking aggressive corrective action to eliminate them in next audit.

#### Bond Issuances

The City is planning on refinancing approximately \$50,000,000 in long-term debt including \$35,000,000 in revenue bonds, \$6,000,000 in certificates of obligations and the rest in other promissory notes.

#### Evaluation of Fees and Charges

Current fees and charges were evaluated to determine whether the City is recovering the cost of the services being provided. No changes in fees and charges are projected to take place this coming Fiscal Year.

#### Economic Factors

Economic indicators in the City of Pharr estimating the health of the economy in the City include several revenue trends.

- ✚ Opening of Anzalduas for Southbound commercial trucks (or any other Bridge). The opening of another southbound commercial can affect our toll fees.
- ✚ Sales tax revenues received by the City continued to show a welcomed increase for the past 10 out of the last 11 months, and out of the past eight months, averaging growth of 6%. The increase is attributable to the regional economy as well as the increased activity of the City's major retail and home improvement stores. More major retail and entertainment stores are expected in the very near future, which is projected to supplement this trend and continue to increase sales tax revenue.

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- ✚ Property tax appraisals and collections have shown positive trends. This year, appraisals are up roughly 4%. The City is monitoring these economic indicators to ensure the health of the City remains strong. The City, in comparison to the surrounding cities, is in a positive economic position.

## **Personnel Issues**

### Pay Wages

The City budgeted for the contractual service of a compensation study in order to have a professional analysis done as to what salaries should be for all positions hold by the City based on its Budget, duties and responsibilities. Some management positions that are considered underpaid compared to the region may be provided an additional increase in wages but this determination is made by the City Manager and consistent with employee output, job performance, and skill/certifications gained; no employee-wide wage increase is budgeted.

### Retirement System

Any employee who work 1,000 or more hours per calendar year are required to be included a defined contribution retirement plan administered by Texas Municipal Retirement System (TMRS). The contribution rate by each employee for the next calendar year changed from 6.91% to 6.65%. The City matches that rate 2:1. After actuarial analysis, the contribution rate for the City is budgeted at 8.14%.

### Employee Positions Changes - Citywide

City needs are evaluated on an annual basis. There were several modifications, additions, and deletions to the budgeted positions based on last fiscal year. Each full time employee is counted as 1 position, and each part time employee is counted as .5 employee (based on the amount of hours worked). This method of counting positions is considered to be Full-Time Equivalents (FTE).

## **The General Fund had several changes to the personnel budget:**

- **City Manager**
  - ❖ Two (2) FTE were eliminated from last year's budget:
    - One (1) Assistant City Manager
    - One (1) Public Officer
- **Police**
  - ❖ Six (6) Police Officers positions were added back from Cops Grant
- **Court**
  - ❖ One (1) Collection clerk position was created to maximize and improve customer service
- **Police Athletic League**
  - ❖ One (1) Athletic Supervisor position created

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- **Streets Maintenance**
    - ❖ Four (4) light equipment operators positions were created for the paving improvement project in place
  
  - **Innovation & Technology and Media**
    - ❖ Four (5) Media Positions were converted to Full Time
    - ❖ One (.5) PT Robotics coordinator position was created
  
  - **Parks & Recreation**
    - ❖ (1) Groundskeeper position was created due to growing operations
    - ❖ (1) One Custodian position added due to New Research and Facility
  
  - **Human Resources (New)**
    - ❖ One (1) Human Resources Clerk was created due to operation needs
  
  - **Engineering**
    - ❖ One (1) Engineering in training position was created due to increase in In-House projects done

**The Utility Fund had the following changes:**

- ❖ One (1) Assistant Director position was eliminated
- ❖ One (1) Distribution Supervisor Position was eliminated

**The Event Center had the following changes:**

- ❖ Several box office and concession part-time positions were eliminated due to decrease in operations throughout the year

**The Bridge had the following changes:**

- ❖ One (1) Full Time Bridge Clerk was created due to expansion on Administration building

**The Golf had the following changes:**

- ❖ One (1) Full Time Golf Manager position was created.

**The Grants Management had the following changes:**

- ❖ One (1) Full Time Grant Management Manager position was created.

The table on the following page provides a quick summary on the personnel changes per department and fund.

<b>GENERAL FUND</b>	<b>DIFFERENCE</b>		
	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>15/16-16/17</b>
City Manager's Office	9.0	7.0	-2.00
Finance Department	10.0	10.0	0.00
Police Department	178.5	183.0	4.50
Municipal Court	8.0	9.0	1.00
Fire Protection	80.0	80.0	0.00
(PAL)Administrative Services	7.0	8.0	1.00
Street Maintenance	59.0	63.0	4.00
Information Technology	14.5	17.5	3.00
Municipal Library	22.5	27.5	5.00
Parks & Recreation	35.0	37.0	2.00
Human Resources	4.0	5.0	1.00
Planning & Community Development	23.0	23.0	0.00
Engineer	6.5	7.5	1.00
	<b>457.00</b>	<b>477.50</b>	<b>20.50</b>

<b>UTILITY FUND</b>			
Administration	9.0	9.0	0.00
Water Production	15.0	15.0	0.00
Water Distribution	30.5	28.5	-2.00
Water Treatment Plant	19.0	19.0	0.00
Lift Station	0.0	0.0	0.00
	<b>73.50</b>	<b>71.50</b>	<b>-2.00</b>

<b>OTHER FUNDS</b>			
Bridge Fund	24.5	23.5	-1.00
Golf Course Fund	20.5	21.5	1.00
Garage	5.0	5.0	0.00
Events Center	20.5	14.0	-6.50
Grants Management	4.0	5.0	1.00
	<b>70.50</b>	<b>69.00</b>	<b>-5.50</b>

Net Change City-Wide 13.00

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## THE BUDGET AS A WHOLE

### Overall Budget Basis of Accounting

The budget basis that the City has adopted by past practice is the modified accrual basis for all governmental fund types. The accrual basis has been adopted for the proprietary fund types, with some modifications; principally the inclusion of debt principal payments and capital outlay as expenses. More details can be found in the budget policies section of this document.

### Revenues and Transfers In

Total revenues for all funds are budgeted at **\$103,132,950**. This is a decrease of \$48,450,825 from last fiscal year's original budget of \$151,583,775. This DECREASE is mainly due to the following:

- No Bond Proceeds budgeted with this coming fiscal year
- A Decrease in Bridge Capital Projects of \$8,653,400 from Debt proceeds and grants funds.
- A Decrease in General Capital Project of \$10,747,925 from Transfer in from General fund for street and other capital improvement projects.
- A Decrease in Utility Capital projects of \$13,787,000 from TWDB Cash on Hand from Series 2013 and Series 2015.

### Expenditures/Expenses and Transfers Out

Total expenditures/expenses for all funds are budgeted at **\$125,869,950**. This is a decrease of \$47,375,500 from last fiscal's year original budget of \$173,245,450. This decrease is mainly due to the following:

- A decrease in General Fund expenditures of \$11,968,525 for Transfers to General CIP for Various projects.
- A decrease in General CIP expenditures for \$9,561,750 for Various Projects.
- A decrease in Utility CIP Fund expenditures of \$5,270,000 for two main projects started in FY 2015.2016

### Fund Balances/Available Resources

It is the City's policy to maintain a balanced budget. Because of timing issues and expenses being budgeted using estimates, carrying out a balanced budget is a difficult task. For this budgeted fiscal year, there are six funds that have expenditures over their annual revenues. They are budgeted that way for a purposeful reason. The General Fund, Parkland Fund, Asset Sharing, General, Bridge and Utility Capital Project funds have accumulated resources in prior years to be able to utilize them in the future, this budget year they are projected to do so.

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## **LONG-TERM GOALS, CONCERNS, AND ISSUES**

The City of Pharr is a well-managed city with fiscal constraints and in need of long-term foresight. Planning for future concerns will enable this city to continue to serve the citizens and provide services that improve the quality of life for the population. Some of the long-term goals, concerns, and issues are as follows:

### Long-Term Plans

The City is in the process of conducting or updating long-term plans for the utility, planning, parks, streets, and finance. The City has a Water and Wastewater Master Plan which has helped guide several huge capital projects which concluded last fiscal year. The Master Plan also is assisting in guiding future projects for the development of infrastructure and calculation of utility rate needs. The City is updating the Five Year Consolidated Plan & Strategy for smart development that will assist in improving the tax base. The City's Parks Master Plan is consistently being used for capital project planning mainly due to the understanding that the City will soon increase its parks space via its partnership with our local school district. Finally, we are in the process of updating the Five Year Budget Plan so that potential revenue shortfalls will not affect our ability to continue to provide services to our citizens. A City-wide comprehensive master plan that integrates the departmental plans will also be conducted.

### City Manager's Office

- Jackson Place Apartments Complex Project.
- Prepare an action plan for ETJ expansion of southeast Pharr.
- Implement centralized purchasing operations through the creation of a Purchasing Department.
- Highway connection to our International Bridge.
- Reduction of property taxes.
- Work with TxDOT on interchange improvements.
- Develop livable quality of life programs.

### Finance Department

- Have a centralized Purchasing Department
- Keep improving credit rating
- Five-Year Budget Plan

### Police Department

- Development and Expansion of rear 8-acre tract of land.
- Assessment, Planning and Establishments of Police /Fire Substations in North and South Pharr.
- Establishment of a Public Safety Communications Center.
- Establish an Alzheimer's GPS Identification Project to locate lost Persons.
- Identify Funding Source for Development of Rear 8-Acre Land.

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## Municipal Court

- To implement the “Collection Improvement Program” approved and recommended by the State of Texas Office of Court Administration. (“The Collection Improvement Program” is a voluntary program that becomes mandatory when a municipality reaches a population of 100,000).
- Hire the staff necessary for the implementation of the “Collection Improvement Program”.
- Seek and provide proper training to better prepare court staff for the increasing demands on the court systems.
- Reach maximum efficiency and productivity.

## Fire Protection

- Advance the certification levels of our Telecommunication Officers.
- Add new cities to Firecom for dispatch purposes.
- Upgrade current computers and software.
- Remodel or replace existing Fire Stations.
- Upgrade furniture and sleeping quarters at Fire Stations.
- Implement EMS Service.
- Secure a Hazardous Material Truck.
- Replace 2005 Fire Safety House.
- Secure upper level Officers for the management of the new EMS Division.
- 3 Lieutenants or Captains for Fire Station # 4.

## Street Maintenance/Traffic Safety

- City wide drainage study and master plan.
- City of Pharr New Recycling Center Facility.
- Implementation of city's street improvement plan.

## Information Technology

- Keep up with new trends in information sharing.

## Municipal Library

- Plan for the budget and personnel management of South Pharr Branch.
- Work on a library HVAC maintenance & replacement plan.
- Work with UTRGV for the Digital Yearbook Project hosting and deployment.
- Plan the update of the library's landscaping.

## Parks & Recreations

- Renovation to the Jose “Pepe” Salinas Memorial Civic Center Building.
- Continue partnership with the PSJA School District to develop city/schools parks.
- Improvements to Jones Box Park.
- Upgrading outdated Play Structures in City Parks.

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## Planning & Community Development

- Coordinate with City Administration to develop and adopt an Annexation Plan for the Extra Territorial Jurisdiction (ETJ).
- Continue the Pharr Living Initiative.
- Continue efforts to develop the downtown park and entertainment district.
- Prepare and coordinate with other depts. to update the City Standards Manual for Construction.
- Continue to strive for excellence in customer service and development and increase awareness of the "one stop shop" for development.

## City Engineer

- Provide a City Engineering Department website informing and providing tools to the general public as well as local engineering and consulting firms.
- Provide a city wide Regional Stormwater Management Program for the design and construction of regional drainage improvements.
- Improve the collection of city's infrastructure assets, such as streets, storm drainage, water and sanitary sewer systems.

## Utility Fund

- Financial security (stability) to achieve optimum financial ability.
- Built a 20 MG reservoir.
- Reuse the effluent to subside the raw water for the WTP. Build a Reuse Plan.
- Finish the construction of new collection system on the South Pharr.

## Bridge Fund

- Construct new 559 Project (Dock Expansion).
- Construct new 559 Project (Cold Inspection Facility).
- Construct new 559 Project (Ag Training Center & Lab).
- Propose to modify South-bound wide load lane to include AVI capabilities.
- Submit 3rd Round 559 Projects (Export Lot Truck Staging Area).
- Plan for future Southbound projects (Technology/Maintenance-Customizable separation of the traffic flow).
- Build second span of the Bridge, to add 4 additional commercial/non-commercial lanes.

## Events Center

- To improve on the presentation of all community events.
- To continue to invite the City of Pharr Finance Department to be a major guide for this department.
- To develop a long-term goal of maintaining a professional entertainment venue for Pharr.
- To identify potential new prospects interested in securing naming rights to this facility.
- To work with a local ad agency for the purpose of selling advertising space inside BFEC.
- To inspire staff to be problem solvers, customer care takers and use proper phone etiquette.
- To main excellent relations with existing and new promoters using the BFEC.

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## Golf Course Fund

- Roof Renovation.
- Renovate Banquet Hall and Club House.
- Reconfigure and repair irrigation system.
- Beautification of the course.
- Major/Capital equipment upgrades.

## Fiscal Management

The history of the City's financial management was analyzed and the problems of five year ago are actually a mirror of those of the past. Long-term fiscal management is a major concern to today's City leaders and management. The long-term fiscal viability of the City is a priority and a plan to correct the negative fund balance was identified in the September 30, 2007 audit was approved several years ago to enable proper fiscal management regardless of who is managing or leading the City's operations. This plan was executed during the Fiscal Year 08/09 and the fund balance has been corrected.

## International Bridge Traffic

Commercial crossings form the majority of traffic on the City's international bridge. There are a couple of local international bridges that just opened up and are expected to impact the City financially. Additionally, security is a major concern for travelers going to Mexico. To remain a viable bridge, several improvements and long-term concerns must be addressed.

## Infrastructure Development

The growth of the city the past 20 years has been causing a strain on the finances of the City. Once a small town community, now a retail, entertainment, and family location, the City of Pharr's needs not only include services, but infrastructure. Infrastructure is mainly identified as roads, bridges, and utility lines. Utility lines are being upgraded along with a water and wastewater plant. The international bridge has spent heavily on increasing its capacity and reducing the time it takes to cross the bridge and should see the outcome in several years.

Also, the Pharr Economic Development Corporation (Pharr EDC) seeks to ensure the city's growth is positive and sustainable and therefore sought out assistance in preparing their Economic Development Strategic Plan. Pharr EDC is invested in the overall quality of life for citizens, creation of jobs, and stimulation of the community's economic growth through implementation of activities that will make Pharr a destination of choice for visitors and businesses alike.

In order to document and analyze the current state of Pharr, creating a "snapshot" of sorts, TEEEX (The Texas A&M Engineering Extension Service) conducted a Community Assessment as the initial step in the Community and Economic Development Initiative. The Community Assessment provides an examination of the community and an economic profile through several distinct but interrelated components such as community demographics, income statistics, employment data, audit of infrastructure and other assets. The Assessment also provides a baseline against which Pharr can measure progress as community leaders execute the Economic Development Strategic Plan.

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### Quality of Life

With the City vying for major retail along with other area cities, quality of life has seemed to be the difference with the corporate decision makers.

Recreational programs continue to grow with the assistance of local non-profit entities. The Pharr Police Athletic League Program continues to oversee all Baseball, Football, Rugby, Tennis, Soccer, Wrestling, Volleyball and Basketball giving the young citizens of Pharr the opportunity to enroll in healthy lifestyles activities.

Parks is also a big priority to the Commission this coming fiscal year due to the importance it has on families. Although Pharr has several parks, more is budgeted this year to ensure that new growth also brings in new parks. The Aquatic Park has also contributed to the recreation opportunities in this City, since is now a popular destination location for our citizens. The City owned Tierra Del Sol golf course has undergone millions of dollars of improvements ever since being purchased.

### Public Safety

The City limits are not wide, but are very long. This creates a public safety issue in trying to provide a presence in all sections of the city. There is a need to establish mobile substations, technology for citizen communication/information without the need to travel, establish equipment replacement programs, ensure there is an adequate hire, retention, and recruitment program established, and conduct a needs assessment for the possible future annexation of land.

The escalation of violence across the international boundary has required a change in our strategies to of addressing narcotics, stolen vehicles, and violent crimes. The civil service process places a huge stress on the ability to provide adequate public safety. This is due to the financial impact the majority of the demands are and the increasing amount of requests that are put forth for negotiations. Plans are currently being discussed concerning the possibility of a new fire station and a police sub-station. The possible annexation of 15,000 acres of land is another source of concern for the current level of public safety personnel and equipment.

### Population Growth

The population of the City has grown over the past several years. Smart growth is an issue that must be addressed to ensure that the City has the capability of serving the new citizens. The current major slowdown in development within the City has caused a negative fiscal impact but allowed the City's service providers to catch up with the need created by the growth in prior years. With the possible annexation of 5,000 acres of land that is forecasted to bring many new families to the City and surrounded by commercial growth, smart and guided growth is a long-term concern that the current City leaders are addressing via ordinances, developer communication, and commercial development.

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### Water Supply

Water is expected to become the next “oil” as far as value and scarcity. Water is already being traded in the commodity market. The current supply of water is currently sufficient to cover the needs of the city, but must be reevaluated continuously.

The quality of water being drawn from the Hidalgo County Irrigation District’s reservoir is sufficient for now. Should the City annex the available 15,000 acres of land for the anticipated high value subdivisions, water supply must be reevaluated. The purchase of water rights is attempted when fiscally feasible.

### Economic Position

The economic position of the city of Pharr seems to be very favorable. The city has forecasts a steady level of business growth or improvement during the upcoming year. The economic indicators stated earlier will be monitored and a trend analysis performed to ensure that the City is aware of any possible changes. Sales taxes have been increasing an average of 6% in the last twelve months of Fiscal Year 2015-2016 and it’s expected to continue doing so.

### Technical/Regulatory/State Changes

An unknown long-term issue is the recent trend in the growth of accounting statements issued by Governmental Accounting Standards Board (GASB). Several new statements have created the need to increase expenses on consultants to identify unfunded obligations. With the identification of these obligations, our financial position may turn negative and create a change in our financial rating. We try to hedge the new statements by periodically reviewing correspondence, attending governmental accounting seminars, and communicating with our auditors.

Outside of accounting, public safety, utilities, and development must contend with the constant changing rules and requirements of regulatory agencies: Texas Commission on Environmental Quality (TCEQ), Environmental Protection Agency (EPA).

## **DISTINGUISHED BUDGET AWARD**

The City of Pharr, Texas will present this budget to the Government Finance Officers Association (GFOA) of the United States and Canada for a Distinguished Budget Presentation Award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. This is the City’s fourth GFOA budget award. We believe that our current budget conforms to program requirements.

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## SUMMARY

The approval of this budget represents the culmination of many hours of preparation by staff and deliberation by the City Commission in order to accomplish their responsibility of maintaining the highest quality of service in a cost-effective manner to the citizens of Pharr. We believe that this budget is realistic, attainable and cost-effectively meets not only the existing level of services which you have directed the City staff to provide and which our citizens have come to expect and deserve, but also addresses the issues that arose during the budget process. It will be closely monitored as to the performance of revenues and compliance with appropriation limits, with monthly and quarterly reports provided to management and monitored by all departmental directors.

In closing, let me express my appreciation to all City staff for assisting in the preparation of this budget. The management team worked together to assist in achieving the goals set by the Mayor and City Commission. Each department prepared the verbiage located on the departmental expenditure sheets and presented information they wanted to communicate with the Commission and community. Each department worked to find savings in their operating budgets, and to make suggestions for program improvements.

Respectfully Submitted,



Juan Guerra, CPA, MBA  
City Manager



Karla Moya  
Finance Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Pharr  
Texas**

For the Fiscal Year Beginning

**October 1, 2015**

*Jeffrey R. Emswiler*

Executive Director



Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**City of Pharr  
Texas**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2014**

Executive Director/CEO



Government Finance Officers Association

Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting

Presented to

**City of Pharr  
Texas**

For its Annual  
Financial Report  
for the Fiscal Year Ended

**September 30, 2014**

Executive Director/CEO

Government Treasurers' Organization of Texas  
**Certification of Investment Policy**

Presented to

*City of Pharr*

for developing an investment policy that meets the requirements of the Public Funds Investment Act and the standards for prudent public investing established by the Government Treasurers' Organization of Texas.

*Donna Judd*

Government Treasurers' Organization of Texas  
President

*WFW*

Investment Policy Review Committee  
Chairperson

For the two-year period ending July 31, 2018



# Transparency Stars

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The Texas Comptroller of Public Accounts  
awards the **City of Pharr** the  
**Traditional Finances Star**

for exemplary efforts in creating financial transparency around public services and spending decisions. The Transparency Stars program recognizes local governments across Texas that are striving to meet a high standard for financial transparency online. These efforts provide citizens with clear, consistent information about public spending in user-friendly formats.



July 11, 2016



**All-America City**





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PROUD TO BE  
A Certified *Scenic* City



TEXAS ASSOCIATION OF TELECOMMUNICATIONS  
OFFICERS AND ADVISORS



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## CURRENT CITY OFFICIALS

### Elected Officials

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Mayor	Ambrosio "Amos" Hernandez
Commissioner	Eleazar Guajardo
Commissioner	Oscar Elizondo, Jr.
Commissioner	Roberto "Bobby" Carrillo
Commissioner	Edmund Maldonado
Commissioner	Ricardo Medina
Commissioner	Mario Bracamontes

### Appointed Officials

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City Manager	Juan G. Guerra
Assistant City Manager	Edward Wylie

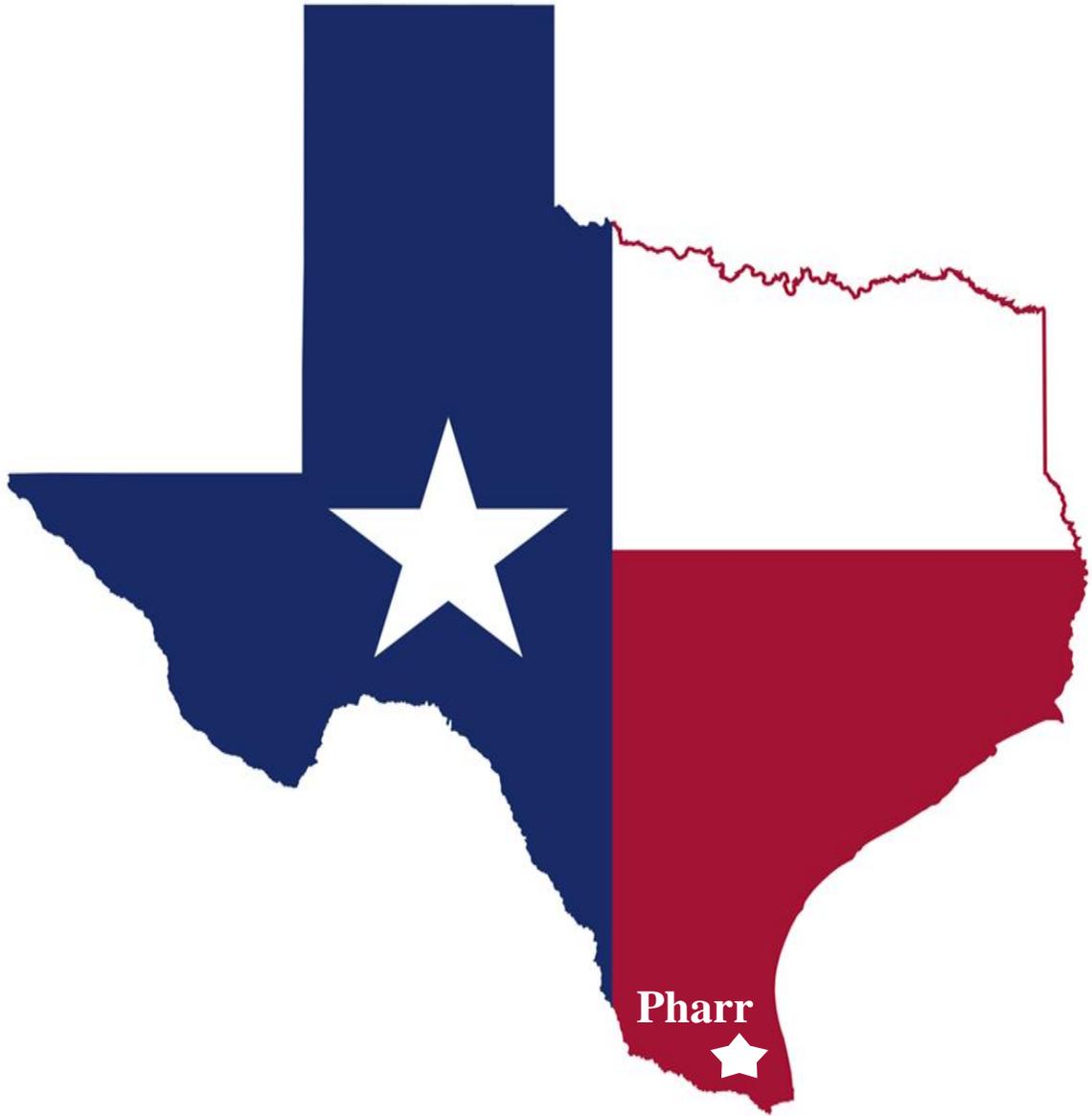
### Department Directors

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City Clerk	Hilda Pedraza
Police Chief	Ruben Villescas
Fire Chief	Lenny Perez
Director of Finance	Karla Moya
Director of Human Resources	Anali Cantu
Director of Utilities	David Garza
Director of Park & Recreation/Golf	Roel Garza
Director of Library	Adolfo Garcia
Director of Planning and Zoning	Melanie Cano
Director of Public Works	Roy Garcia
Director of Grant Management	Raul Garza
Director of Community Events	Gary Rodriguez
Director of Bridge	Luis Bazan
Director of Economic Development Corp.	Sergio Contreras
Director of Innovation & Technology	Jason Arms
Interim City Engineer	Pilar Rodriguez
Municipal Court Judge	Rudy Martinez

# CITY'S ORGANIZATIONAL CHART







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## **FINANCIAL SECTION**

## **EXECUTIVE SUMMARY**

**EXECUTIVE SUMMARY**

The following discussion is a fund-by-fund narrative of the principal resources estimated to be provided in this year’s budget, the major budgeted uses of those resources and the resulting fund balance or working capital. This information is then compared to that of last year’s adjusted budget. The more significant changes are discussed, including the factors influencing those changes. This discussion should be read in conjunction with the budget message, preceding it, as well as the financial presentations which follow.

To begin an understanding of the City’s operations and its annual funding, a brief overview of the City’s fund structure is presented, it is as follows:

Fund Classification	<b>Governmental</b>			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Fund Type				
City Funds	General	Asset Sharing	Debt Service	Capital Projects
	General Contingency Reserve	CDBG		Utility Capital Project
	Payroll	Hotel/Motel		Bridge Capital Project
		Parkland Dedication Fee		
		Grants		
		Paving & Drainage		
		Special Revenue		

Fund Classification	<b>Proprietary</b>	
	ENTERPRISE	INTERNAL SERVICE
Fund Type		
City Funds	Utility	City Garage
	Event Center	
	Golf Course	
	Bridge	

The Utility and Bridge capital project funds are listed as capital project funds but will become consolidated during the annual audit with the Utility and Bridge funds respectively. Based on the audit report ending September 30, 2016, the following funds are considered major funds: General Fund, and Capital projects. The table on the following page shows the relationship between funds and departments.

DEPARTMENT	GENERAL FUND		SPECIAL REVENUES					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL/ MOTEL	PARKLAND DEDICATION	ASSET SHARING	PAVING & DRAINAGE
City Manager's Office	X	X		X	X			
Finance Department	X	X						
Police Department	X			X			X	
Municipal Court	X							
Fire Protection	X			X				
Streets & Alleys	X							X
Innovation & Technology	X							
Municipal Library	X							
Parks & Recreation	X				X	X		
Fire Communication	X							
Human Resources	X							
Planning & Community Development	X		X					
Engineering	X							
Utility								
Event Center								
Bridge								
Golf Course								
Garage								

DEPARTMENT	CAPITAL PROJECTS FUND			DEBT SERVICE	ENTERPRISE FUNDS				INTERNAL SERVICE FUND
	GENERAL CAPITAL PROJECTS	BRIDGE CAPITAL PROJECTS	UTILITY CAPITAL PROJECTS	DEBT SERVICE	UTILITY	EVENT CENTER	BRIDGE	GOLF COURSE	GARAGE
	City Manager's Office	X			X	X			
Finance Department									
Police Department	X								
Municipal Court									
Fire Protection	X								
Streets & Alleys	X								X
Innovation & Technology									
Municipal Library	X								
Parks & Recreation	X							X	
Fire Communication									
Human Resources									
Planning & Community Development	X								
Engineering	X	X	X						
Utility			X						
Event Center			X		X				
Bridge		X					X		
Golf Course								X	
Garage									X

**GENERAL FUND**

*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.*

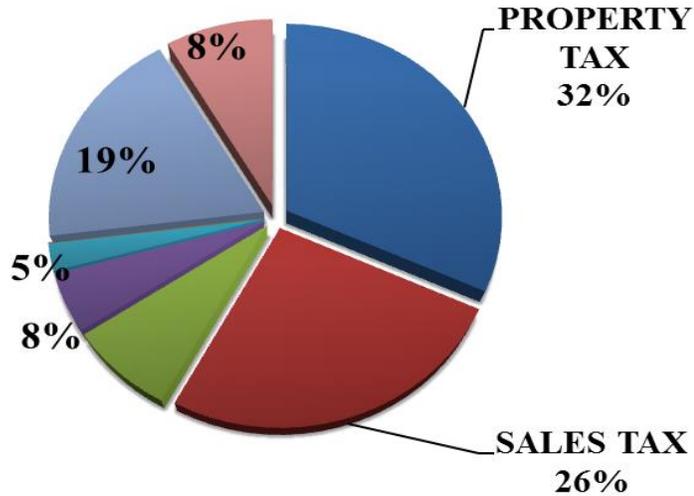
**Revenues**

The General Fund is expected to generate **\$49,883,100**, which is a decrease of approximately \$12.46 million or 20%, over last year's budget. This decrease is primarily attributable to a net difference of increases and decreased caused by several reasons.

The main reason is an increase of nearly \$1.6 million in tax revenue and \$14.3 million in debt proceeds budgeted in FY 2015.2016.

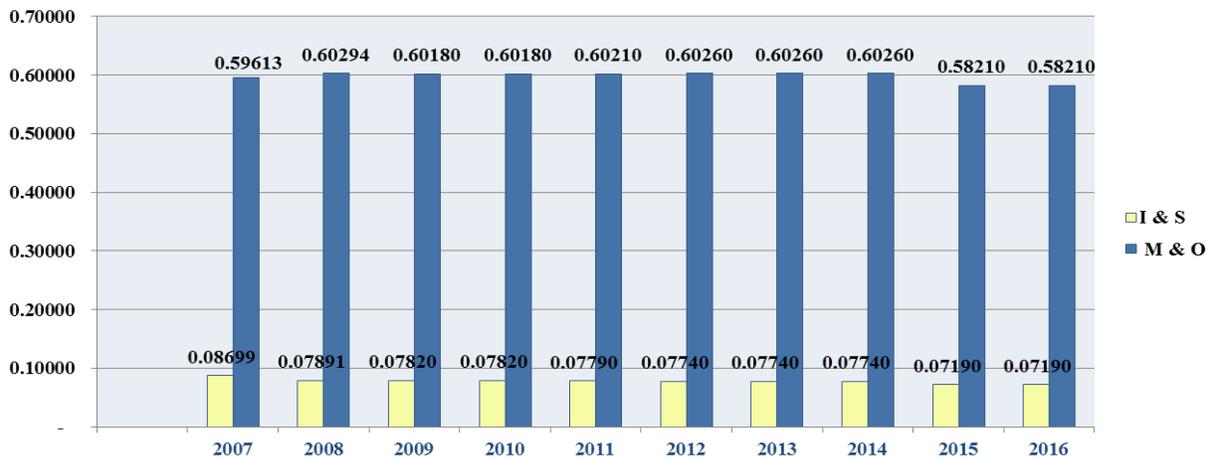
**GENERAL FUND REVENUE BY SOURCE**

As illustrated in this graph, four major revenue line items account for over \$35.2 million, which is 70.7% of total revenues. The major revenues are the Current Property Tax, \$15,840,000; Sales Tax, \$13,010,000; Sanitation & Brush, \$3,871,000; and Other Franchise Revenues, \$2,515,000.



*Current Property Tax (29.5 % of budgeted revenues)*

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Other than the amount resulting from such rate limitation, there is no legal debt limit. The tax rate this year is 65.400¢ per \$100 taxable assessed value, as determined by the Hidalgo County Appraisal District. The certified assessed value increased from \$2.592 billion to \$2.699 billion (net of protested property). This represents an increase of \$107.4 million, or about 4% over the prior year. Budgeted current ad-valorem tax revenues are \$14.7 million. This represents an increase of \$898,400, or about 6% over the prior year original budget; this is due to the increase in assessed value and an increase in collection rates. The 65.400¢ per \$100 valuation is distributed for two purposes: Interest and Sinking (I&S), and Maintenance and Operation (M&O). The I&S is used to pay for bond payments and is put into its own fund, the Debt Service Fund. The M&O is used for general operational expenditures of the City. The following is a distribution of the tax rate for the past ten years:



The blue section of the column is our M&O tax rate while the yellow section of the column is our I&S tax rate. The tax rate has either been reduced or stayed the same for the past ten years. This is yet another strong indicator of the City's fiscal health. Along with the proper management of our tax rate, the City has experienced a healthy trend in the collection of property tax revenues. The City budgeted the estimated 94% collection of the tax levy. The percentage of levy collected has steadily increased in the last ten years, as stated in the following table:

Fiscal Year Ended	Tax Year	Total Tax Levy for Fiscal Year	Collections within the Fiscal Year of the Levy	
			Amount	Percentage of Levy
2006	2005	\$ 9,830,866	\$ 8,980,357	91.3%
2007	2006	\$ 11,014,296	\$10,084,357	91.6%
2008	2007	\$ 12,274,614	\$11,231,002	91.5%
2009	2008	\$ 14,567,322	\$13,390,856	91.9%
2010	2009	\$ 14,823,730	\$13,672,751	92.2%
2011	2010	\$ 14,676,859	\$13,558,630	92.4%
2012	2011	\$ 14,580,201	\$13,770,839	94.4%
2013	2012	\$ 14,756,722	\$14,049,408	95.2%
2014	2013	\$ 15,140,127	\$14,630,799	96.6%
2015	2014	\$ 16,226,047	\$15,345,552	94.6%
2016	2015	\$ 16,276,247	\$15,680,413	96.3%

*Sales Tax (26.1% of budgeted revenues)*

One of the most significant revenue line item generators for the General Fund is sales tax. It is the second biggest revenue source and therefore one that must be continuously monitored. It is a gauge of the City's economic health and is also a source of public safety since property tax alone cannot sustain the police and fire departments budgets, sales tax revenues must contribute as well. Due to its historical sensitivity to fluctuations in the strength of the state's economy and to a point, the Mexican peso, the City continues to take a conservative approach in estimating its performance. The sales tax for the City is 1.5% for every eligible purchase. 1% is strictly sales tax, .5% is credit in lieu of property tax (assists in keeping the property tax from increasing).

From fiscal year 2005/06 till last fiscal year, sales tax increased or decreased from one year to the next without any proper reason as to why. We have consistently budgeted very conservative with this revenue source. Our 2015/16 sales tax collection through the month of September 2016 shows an increase of 9% in sales tax revenues compared to the prior fiscal year. The fiscal year 2016/2017 sales tax revenues are budgeted at \$12.625 million for the General Fund. This represents a 6% increase in revenues from the past fiscal year's original budget and a 3% increase from projected year end actual sales tax revenue. This 36% increase is estimated due to the conservative nature of budgeting as well as the fluctuation in the overall economy. The table on the following page provides a good illustration as to the fluctuations in sales tax collections; all collections are identified using the cash basis and is not proper use for financial reporting.

**Sales Tax Collection Activities**

**City of Pharr  
Sales Total Tax Analysis (2%) - Cash Basis**

MONTH	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
OCT.	\$ 759,706	\$ 859,104	\$ 954,528	\$ 1,095,758	\$ 1,095,399	1,175,133	1,625,313
NOV.	853,469	934,857	1,025,682	1,009,747	1,064,491	1,272,920	1,367,611
DEC.	713,001	884,556	914,194	1,065,676	1,151,064	1,255,599	1,306,892
JAN.	709,734	849,909	929,064	1,065,003	1,166,651	1,231,604	1,224,656
FEB.	884,137	1,029,775	1,214,454	1,132,199	1,301,266	1,403,486	1,508,184
MAR.	764,227	811,325	959,178	1,014,839	1,090,660	1,244,493	1,250,428
APR.	867,908	857,093	979,239	1,033,280	1,120,837	1,195,832	1,385,017
MAY	1,015,352	1,091,964	1,250,746	1,207,076	1,332,207	1,457,421	1,625,843
JUN.	847,624	925,577	1,098,232	1,075,570	1,239,819	1,424,397	1,429,149
JUL.	840,234	881,787	1,142,386	1,087,853	1,239,026	1,314,960	1,336,426
AUG.	989,186	1,065,228	1,226,816	1,203,458	1,284,104	1,433,708	1,609,004
SEP.	863,996	960,373	1,131,188	1,034,174	1,183,373	1,356,249	1,330,463
<b>TOTAL</b>	<b>\$ 10,108,574</b>	<b>\$ 11,151,549</b>	<b>\$ 12,825,707</b>	<b>\$ 13,024,633</b>	<b>\$ 14,268,899</b>	<b>\$ 15,765,800</b>	<b>\$ 16,998,986</b>
<b>AVERAGE PER MONTH</b>							
	\$ 842,381	\$ 929,296	\$ 1,068,809	\$ 1,085,386	\$ 1,189,075	\$ 1,313,817	\$ 1,416,582
<b>INCREASE/(DECREASE) IN SALES TAX COLLECTION</b>							
	\$ 1,042,975	\$ 1,674,158	\$ 198,926	\$ 1,244,265	\$ 1,496,901	\$ 1,258,972	
<b>INCREASE FROM PREVIOUS YEAR</b>							
	10.32%	15.01%	1.55%	9.55%	10.49%	8.74%	

*Sanitation & Brush Collection (7.7% of budgeted revenues)*

Sanitation and Brush Collection is the activity of collecting and disposing of refuse. The budgeted amount for the fiscal year is \$3.8 million, which represents a decrease of \$296,000 or 10%., this is due to the higher than budgeted collections this FY 2015.2016. There is no major increase in water accounts expected for the upcoming fiscal year. The budget is based on the trend in collections in the tables on the following page. All collections are identified using the cash basis and is not proper use for financial reporting.

**Sanitation Collection Activities**

MONTH	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
OCT.	\$ 171,209	\$ 177,081	\$ 185,357	\$ 206,284	\$ 216,654	223,735	231,534
NOV.	158,831	179,947	189,358	206,618	216,132	224,117	232,373
DEC.	178,313	167,138	187,083	208,424	217,398	225,678	232,852
JAN.	169,643	188,928	196,099	208,943	217,983	226,109	233,734
FEB.	177,587	179,455	181,385	209,533	218,494	227,039	234,267
MAR.	198,296	196,784	210,880	210,062	219,221	231,864	234,280
APR.	171,345	167,923	176,839	214,936	223,902	230,863	235,515
MAY	167,741	195,316	182,083	214,901	222,669	230,312	234,393
JUN.	181,568	174,854	182,877	214,597	223,052	230,304	234,461
JUL.	179,296	180,285	191,392	214,836	223,197	230,587	234,872
AUG.	176,004	184,839	205,833	215,034	229,482	210,937	214,089
SEP.	173,190	183,638	165,980	168,829	231,756	211,483	-
<b>TOTAL</b>	<b>\$ 2,103,023</b>	<b>\$ 2,176,188</b>	<b>\$ 2,255,166</b>	<b>\$ 2,492,997</b>	<b>\$ 2,659,940</b>	<b>\$ 2,703,028</b>	<b>\$ 2,552,370</b>

**AVERAGE PER MONTH**

\$ 175,252	\$ 181,349	\$ 187,931	\$ 207,750	\$ 221,662	\$ 225,252	\$ 212,698
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**INCREASE/(DECREASE) IN SANITATION COLLECTION**

\$ 73,165	\$ 78,978	\$ 237,831	\$ 166,943	\$ 43,088	\$ 60,825
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**INCREASE FROM PREVIOUS YEAR**

3.48%	3.63%	10.55%	6.70%	1.62%	2.44%
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**Brush Collection Activities**

MONTH	FY 09/10	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
OCT.	\$ 76,287	\$ 76,490	\$ 78,680	\$ 87,908	\$ 91,430	93,708	96,169
NOV.	70,047	77,853	80,500	88,240	91,408	93,931	96,542
DEC.	77,232	72,846	80,655	88,798	91,976	94,307	97,042
JAN.	73,299	80,867	82,870	89,165	92,197	94,699	97,421
FEB.	76,210	75,320	76,033	89,396	92,360	94,911	97,758
MAR.	86,349	84,262	89,437	89,506	92,683	95,015	97,860
APR.	73,409	71,667	74,487	91,008	94,085	96,507	97,533
MAY	72,455	82,752	76,371	90,767	93,504	95,964	97,442
JUN.	77,653	73,807	77,590	90,597	93,338	95,859	97,585
JUL.	77,703	76,687	80,458	90,614	93,420	95,841	97,584
AUG.	76,165	77,880	87,773	90,658	93,441	95,874	97,638
SEP.	73,740	78,429	87,826	130,395	143,190	143,746	-
<b>TOTAL</b>	<b>\$ 910,549</b>	<b>\$ 928,860</b>	<b>\$ 972,680</b>	<b>\$ 1,117,052</b>	<b>\$ 1,163,032</b>	<b>\$ 1,190,362</b>	<b>\$ 1,070,574</b>

**AVERAGE PER MONTH**

\$ 75,879	\$ 77,405	\$ 81,057	\$ 93,088	\$ 96,919	\$ 94,989	\$ 89,215
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**INCREASE/(DECREASE) IN BRUSH COLLECTION**

\$ 18,311	\$ 43,820	\$ 144,372	\$ 45,980	\$ 27,330	\$ 23,958
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**INCREASE FROM PREVIOUS YEAR**

2.01%	4.72%	14.84%	4.12%	2.63%	2.29%
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*Franchise Taxes (5% of budgeted revenues)*

Franchise taxes are collected from the electric, telephone, gas, and sewer, and cable television companies. Over the past couple of years, it has experienced a steady upward trend. Total budgeted franchise tax revenues for next fiscal year are nearly \$2.5 million.

*Other Revenues (8.3% of budgeted revenues)*

Other revenues are budgeted at \$4.1 million. Other revenues mainly consists of license and permits (\$779,000), fines and fees (\$1,483,000), charges for services (\$1,111,000) and bingo & mixed beverage tax (\$195,000).

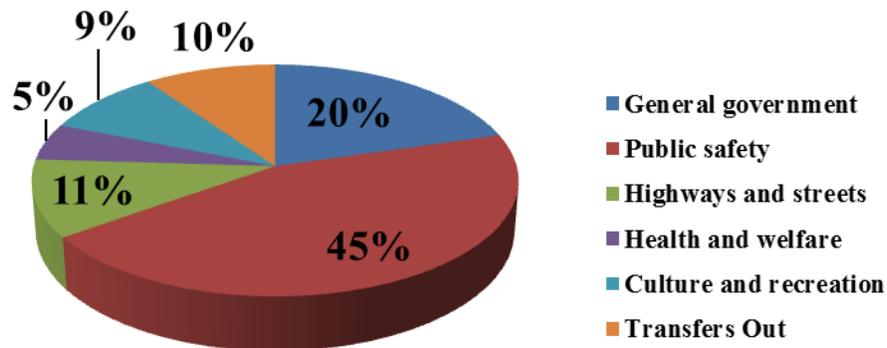
*Transfers (18.7 % of budgeted revenues)*

Transfer revenues are budgeted at \$9.29 million. Transfers are due from four sources: Bridge revenues over operations (\$8,372,000), PEDC reimbursement for administrative services (\$300,000), PHFC reimbursement for administrative services (\$200,000) and Utility Fund's reimbursement for administrative services (\$423,600).

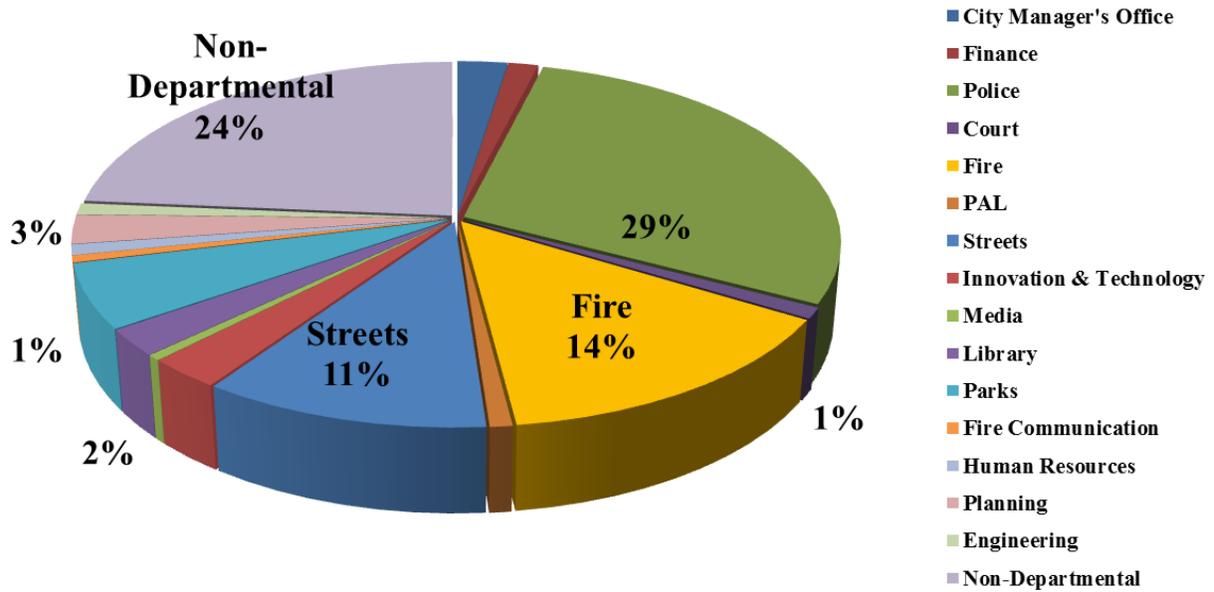
***Expenditures***

The General Fund's overall expenditures, including transfers-out are \$50.3 million, a decrease of \$12 million or 19% of last year's original budget. There are two main reasons for this increase. First is the decrease of over \$14.3 million dollars in Transfers Out to General and Bridge CIP Fund from Debt Proceeds and the \$2.9 million increase in Personnel service expenses.

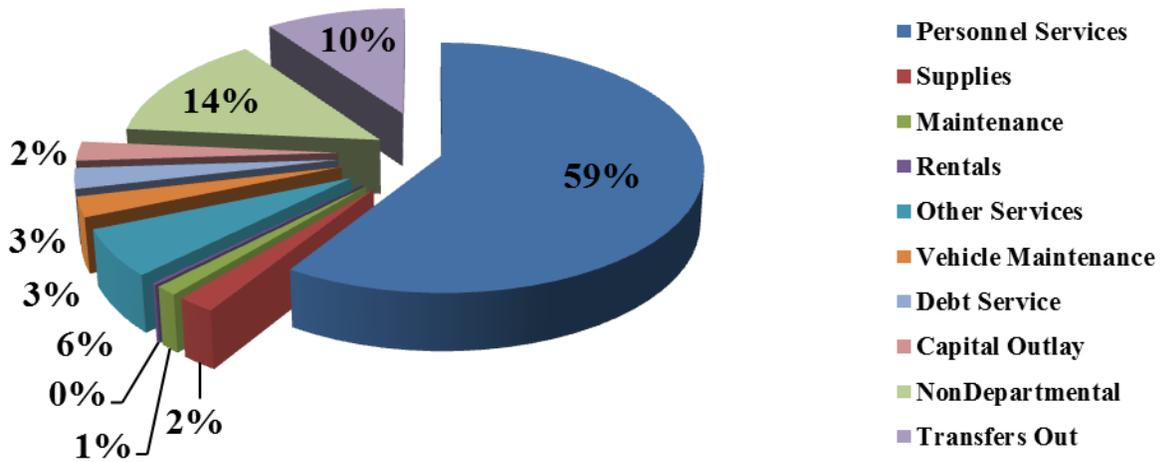
**Chart 1-Expenditure by Function**



**Chart 2-Expenditure by Department**



**Chart 3-Expenditure by Activity**



To allow more analysis of the expenditures, the following tables are presented. The major changes are an increase in Non-departmental due Transfers Out to Capital Projects Funds in capital outlay for Fire Department, an increase in Parks & Recreation due to increase personnel services for seasonal employees.

Table 1 – Change in Departmental Budget-Original Prior Year Budget Compared to this Year’s Budget

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Percent Change
	ORIGINAL 2015-2016	ADOPTED 2016-2017		
City Manager's Office	\$ 1,697,460	\$ 1,238,800	\$ (458,660)	-37%
Finance	811,400	737,700	(73,700)	-10%
Police	13,409,340	14,484,200	1,074,860	7%
Court	455,690	487,500	31,810	7%
Fire	7,413,830	7,200,400	(213,430)	-3%
PAL	589,060	427,800	(161,260)	-38%
Streets	5,094,510	5,433,700	339,190	6%
IT	1,513,150	1,409,700	(103,450)	-7%
Media	-	256,800	256,800	100%
Library	1,172,900	1,211,900	39,000	3%
Parks	2,845,070	2,928,500	83,430	3%
Communication	307,950	314,700	6,750	2%
Human Resources	249,240	475,500	226,260	48%
Planning	1,286,600	1,309,600	23,000	2%
Engineering	474,550	521,400	46,850	9%
Non-Departmental	6,171,680	6,944,700	773,020	11%
Trasnfer Out	18,809,195	4,950,200	(13,858,995)	-280%
	<b>\$ 62,301,625</b>	<b>\$ 50,333,100</b>	<b>\$ (11,968,525)</b>	

On the following page, Table 2 has several major changes. The Police Department has an increase of over \$900,000 due to the increase in Civil Service base pay. The Transfer out Decrease difference of over \$14.5 million is mainly due to debt proceeds transfers to CIP projects.

Table 2- Change In Departmental Budget-Amended Prior Year’s Budget Compared to this Year’s Budget

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Budget Year % Change	% of FY 2015.2016 Budget
	ORIGINAL 2016-2017	AMENDED 2015-2016			
City Manager's Office	\$ 1,238,800	\$ 1,889,460	\$ (650,660)	-52.5%	2.5%
Finance	737,700	764,075	(26,375)	-3.6%	1.5%
Police	14,484,200	13,489,340	994,860	6.9%	28.8%
Court	487,500	505,690	(18,190)	-3.7%	1.0%
Fire	7,200,400	7,401,930	(201,530)	-2.8%	14.3%
PAL	427,800	509,060	(81,260)	-19.0%	0.8%
Streets	5,433,700	5,749,210	(315,510)	-5.8%	10.8%
Innovation & Technology	1,409,700	1,536,350	(126,650)	-9.0%	2.8%
Media	256,800	-	256,800	100.0%	0.5%
Library	1,211,900	1,168,800	43,100	3.6%	2.4%
Parks	2,928,500	2,676,170	252,330	8.6%	5.8%
Fire Communication	314,700	307,950	6,750	2.1%	0.6%
Human Resources	475,500	298,465	177,035	37.2%	0.9%
Planning	1,309,600	1,491,600	(182,000)	-13.9%	2.6%
Engineering	521,400	474,550	46,850	9.0%	1.0%
Non-Departmental	6,944,700	5,811,680	1,133,020	16.3%	13.8%
Transfer Out	4,950,200	19,508,895	(14,558,695)	-294.1%	9.8%
	<b>\$ 50,333,100</b>	<b>\$ 63,583,225</b>	<b>\$ (13,250,125)</b>		

Table 3 – Departmental Change in Budget without Capital Purchases

DEPARTMENT	FY 15/16 Amended Budget w/o Capital Purchases	FY 16/17 Budget w/o Capital Purchases	Increase/ (Decrease)	Percent Change
City Manager's Office	\$ 1,889,460	\$ 1,213,800	\$ (675,660)	-11.0%
Finance	764,075	737,700	(26,375)	-16.7%
Police	13,489,340	13,985,200	495,860	10.1%
Court	505,690	487,500	(18,190)	18.8%
Fire	7,401,930	6,800,400	(601,530)	26.0%
PAL	509,060	427,800	(81,260)	22.7%
Streets	5,749,210	5,268,200	(481,010)	0.9%
IT	1,536,350	1,363,700	(172,650)	13.2%
Media	-	256,800	256,800	100.0%
Library	1,168,800	1,211,900	43,100	10.7%
Parks	2,676,170	2,928,500	252,330	20.1%
Communication	307,950	314,700	6,750	-2.9%
Human Resources	298,465	460,500	162,035	100.0%
Planning	1,491,600	1,309,600	(182,000)	4.1%
Engineering	474,550	521,400	46,850	23.6%
	<b>\$ 38,262,650</b>	<b>\$ 37,287,700</b>	<b>\$ (974,950)</b>	

As a reminder, the detailed information used for these graphs can be obtained in the General Fund section of this budget.

#### **GENERAL CONTINGENCY RESERVE**

This fund accounts for the responsible administration of the City's unreserved fund balance.

During the September 30, 2007 annual audit, the unreserved fund balance was identified as being negative \$6.4 million. By September 30, 2010, the unreserved fund balance was fully funded at \$8 million. By City charter, 3% to no more than 5% must be budgeted as contingency reserve. These funds are not combined with the pooled cash bank account but are in a separate bank account to be used only for emergency situations.

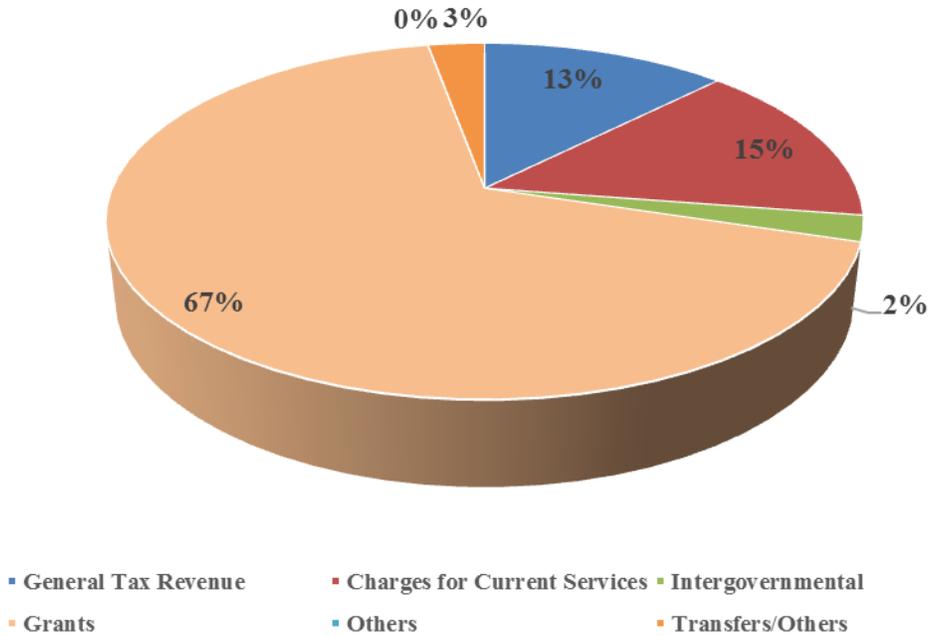
#### **SPECIAL REVENUE**

*The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted to expenditures for specified purposes.*

##### *Revenues*

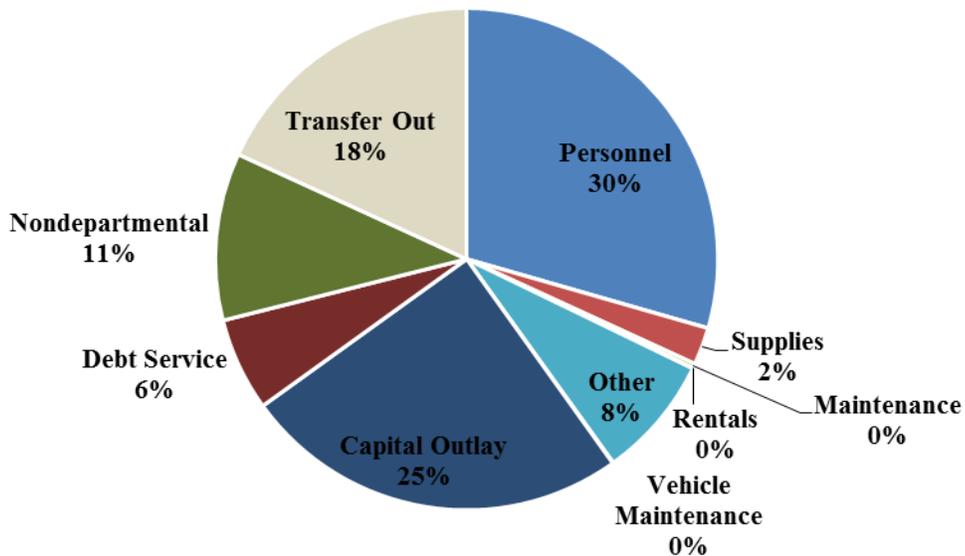
The funds received that are specified for a specific purpose are separated from the general fund and put into a group of funds called special revenue funds. A total of \$6,396,550 special revenue funds are budgeted. Grants and intergovernmental account for \$4.5 million of revenues, non-property tax account for \$800,000, fees and charges account for \$955,000, and interest income accounts for the remaining. The following graph describes the importance of each revenue source for the special revenue funds as a percentage of the overall budgeted special revenue revenues.

**Special Revenue by Source**



*Expenditures*

A total of \$6,925,050 special revenue expenditure funds are budgeted. Personnel account for \$2,039,150 of expenditures, supplies account for \$167,000 maintenance, rentals and vehicle maintenance account for \$25,800, other services account for \$546,600, debt service accounts for \$416,300; capital outlay accounts for \$1,726,700, non-departmental expenditures account for \$747,100, and the remaining \$1,256,400 is due to transfers out. The graph on the following page describes the importance of each expenditure activity for the special revenue funds as a percentage of the overall budgeted special revenue expenditures.



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**Community Development Block Grant (CDBG)**

This fund was established to account 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.

The CDBG Fund will receive \$1,555,400 HUD funds this fiscal year. Total budgeted revenues and expenditures for this fund are \$1,555,400.

**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.

Total budgeted revenues for this fund are \$150,000, its expenditure budget is \$685,500 which will be funded by this funds reserves.

**Parkland Dedication**

Created by Ordinance O-99-49 on August 1,1999, 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.

Total budgeted revenues for this fund are \$5,000.

**Grants**

This fund was established to account for general grant revenues award to the City.

Four departments will utilize this fund:

- ✚ Police
- ✚ Library
- ✚ Parks and Recreations
- ✚ Public Works

**Paving & Drainage**

Created by Ordinance O-2006-50 on September 19, 2006, this fund accounts for fees assessed to all utility service accounts. The fees are to be used for paving and drainage improvements in the City of Pharr. On September 2, 2014, paving and drainage fees were increased by \$.50 cents for regular residential, senior citizen and commercial accounts by Ordinance O-2014-40.

Total budgeted revenues and expenditures for this fund are \$950,000 respectively. This year (as previous) all paving drainage fees will be transfer out to General CIP Fund to help fund the 4 Year City-Wide Paving Project.

**Hotel/Motel**

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. This year the

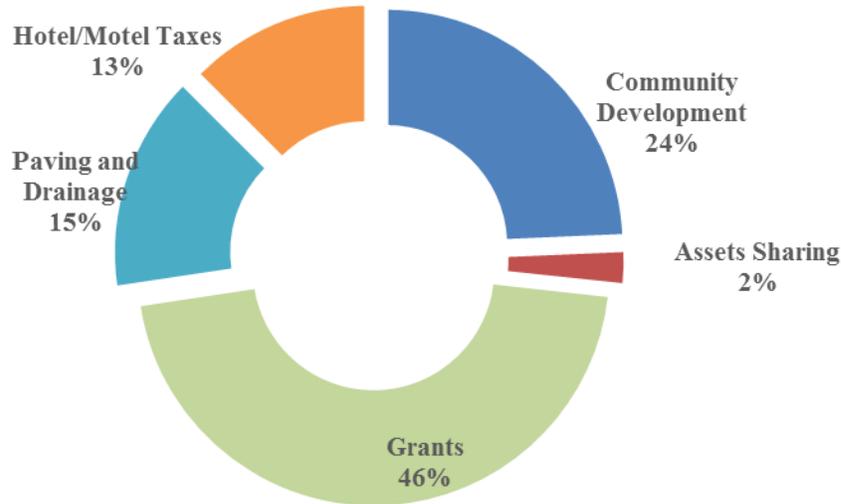
Total budgeted revenues and expenditures for this fund are \$800,000.

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### **Special Revenue by Fund**

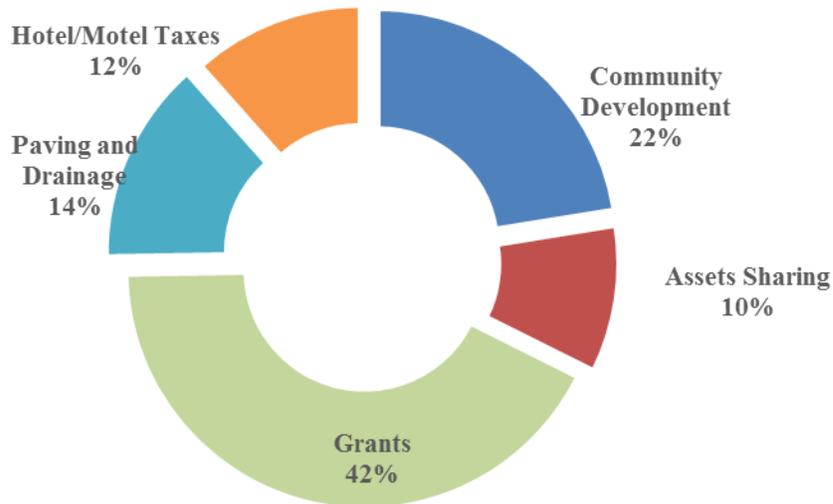
The following graph distributes the total special revenue per fund.

**Special Revenue by Fund**



Expenditures for the special revenue funds are distributed in various ways. Total expenditures for special revenue funds total \$6,925,050. The graph on the following page should help in analyzing which special revenue funds are budgeted in comparison to one another.

**Special Revenue Expenditure by Fund**



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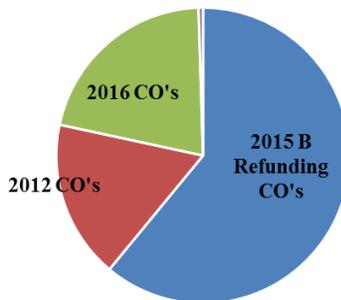
## DEBT SERVICE

*The Debt Service Fund is used to account for the accumulation of resources for the payment of general long-term debt principal and interest and related cost. An ad valorem tax rate and tax levy is required to be computed and levied, which will be sufficient to produce the funds required to pay principal and interest as it comes due and provide the interest and sinking reserve fund.*

This fiscal year, bond payments and expenditures are estimated to be \$3,256,000. In the calculation of the tax rate, only bond liabilities were used to calculate the amount needed for liabilities. A new series was issued this past FY 2015.2016 for a total of \$14.7 million and two bonds were refunded. The collection of taxes should be sufficient to cover the expenditures of the outstanding liability. At a collection rate estimated at 94%, current property tax revenues are estimated to generate \$2,060,000 and other revenue is budgeted at \$1,515,000.

The following graph distinguishes the liabilities in comparison to the total debt service fund liability.

### **Debt Service Expenditures**



## CAPITAL PROJECT FUNDS

*The Capital Project Fund is used to account for financial resources used for the acquisition or construction of major capital facilities and infrastructure, depending on the project; they are financed by general and proprietary resources.*

### GENERAL CAPITAL PROJECTS

The City's capital projects, once put on hold for several years in order to correct our fiscal situation, has been restarted. Our current plans range in purpose from public service, cultural, and street. Total budgeted expenditures are \$14,101,450. Funding for these projects will come from different sources including unrestricted fund balances, grants, and bond proceeds received this past fiscal year.

The following is a brief description of the capital projects budgeted for Fiscal Year 2016-2017:

**✚ Parks:**

\$1.5 million is budgeted this FY 2016.2017 for improvements and expansion of the following parks:

- ✚ Dr. Long Park
- ✚ Arnold Elementary Park
- ✚ Jones Box Park
- ✚ Pedestrian Bridge
- ✚ Nature Parks
- ✚ Cesar Chavez
- ✚ Newcombe Park

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✚ **Public Safety:**

- ✚ Remodeling South Fire Station-Roofing and improvements
- ✚ South Fire Station
- ✚ PD Storage

✚ **Streets**

- ✚ **2<sup>nd</sup> Year Paving (out of 4)**-Improvements consist of rehabilitating asphalt in our transportation system to maximize customer satisfaction and increasing mobility safety.
- ✚ **Downtown Lighting** – Revitalization downtown street lighting from Business 83 to Polk Avenue on Business 281 (Cage Blvd) with a new decorative light pole pedestals to increase both visibility and mobility safety.
- ✚ **Downtown Sequencing**-Downtown signalization improvement from Ridge Road to Polk Avenue consists of installing new traffic signal equipment for synchronization improvement and efficiency mobility.
- ✚ **Owassa Road expansion**-Roadway expansion from 2 lanes to a divided 5 lane roadway to enhance mobility safety and commerce.
- ✚ **Four (4) new traffic signals**-Enhancing vehicular traffic safety and mobility.
- ✚ **Transmaritime**-Participation with private development on building the extension of Juniper Street for improving industrial Freight Mobility. Extended from Hi-Line Road to Military Highway.
- ✚ **Eldora Street Improvements**- Hidalgo County and City of Pharr cooperative partnership project improving a major collector by adding capacity from a two lane roadway to a four (4) lane with a continuous left turn facility to improve mobility safety and efficiency.
- ✚ **Hiline Street Project**-Street improvements to enhance commerce by implementing industrial standards to accommodate heavy traffic.
- ✚ **Anaya and Veterans Widening Projects**- Projects are to improve a major collector from a two lane facility to a four (4) lane with continuous left turn facility to improve mobility safety, efficiency and economic development.
- ✚ **Bike Trail**-Regional linear park facility to enhance connectivity for pedestrian traffic between the cities of San Juan, Pharr and McAllen. The trail will connect the hike and bike trail system.
- ✚ **Moore Road**-Overlay street and expand the corners for left turn lanes
- ✚ **School Zone Traffic Improvements**-Addition of safety speed bumps and school zone speed limit lights.

**✚ Culture and Recreation:**

- ✚ **Research and development Center**-This project is to be a Full service technology Center with multi-purpose community training meeting rooms and a gymnasium. This will revitalize the immediate neighborhoods and promote educational progress within the community.

The following table outlines the project and the related financing needs for the general capital projects:

GENERAL CIP PROJECT FUNDING FOR 2016-2017					
Project Category	Project Name	Total Cost	Cash Funded	Grant Funded	Debt Funded
Parks	Dr. Long Park	\$ 80,000	\$ -	\$ -	\$ 80,000
Parks	Dr. Long Park-Expansion	1,000,000	1,000,000	-	-
Parks	Arnold Elementary Expansion	1,000,000	1,000,000	-	-
Parks	Jones Box Park	580,000	-	340,000	240,000
Parks	Pedestrian Bridge	300,000	-	-	300,000
Parks	Bike Path Stripping	190,000	190,000	-	-
Parks	Nature Park	750,000	500,000	250,000	-
Parks	Cesar Chavez Park	1,000,000	1,000,000	-	-
Parks	Newcomb Park	300,000	300,000	-	-
Public Safety	Remodeling South Fire Station	300,000	-	-	300,000
Public Safety	South Fire Station	1,500,000	-	-	1,500,000
Public Safety	PD Storage	461,000	230,500	230,500	-
Streets	2nd Year Repaving Program	4,000,000	4,000,000	-	-
Streets	Install scenic lighting in downtown	400,000	-	-	400,000
Streets	Sequence lights in downtown	300,000	-	-	300,000
Streets	Expand Owassa Rd to 5 lanes	650,000	500,000	-	150,000
Streets	Traffic Signal - Sugar & El Dora	175,000	175,000	-	-
Streets	Traffic Signal - Sugar & Sioux	175,000	175,000	-	-
Streets	Traffic Signal -Eldora & Veterans	175,000	175,000	-	-
Streets	Traffic Signal Kelly & Veterans	175,000	175,000	-	-
Streets	Create road alongside Transmaritime in industrial area	124,000	-	-	124,000
Streets	Partnership with Precinct 2-<---- - El Dora East & West	937,500	-	-	937,500
Streets	HiLine Widening	435,000	100,000	-	335,000
Streets	Anaya East Widening	435,000	100,000	-	335,000
Streets	Veterans Widening	535,000	200,000	-	335,000
Streets	Moore Rd	325,000	325,000	-	-
Streets	Schools Zone Traffic	200,000	200,000	-	-
Culture and Recreation	Research and Development Center	4,500,000	-	\$ 1,200,000	\$ 3,300,000
<b>Total</b>		<b>\$ 21,002,500</b>	<b>\$ 10,345,500</b>	<b>\$ 2,020,500</b>	<b>\$ 8,636,500</b>

**UTILITY CAPITAL PROJECTS**

The utility project revenues are budgeted at \$572,300. The expenditures are budgeted at \$9,089,300. For this fiscal year, there are four projects: 1) Lift Station upgrade for \$2,500,000; 2) Eldora Water Tower and Transmission Lines Clarifier No. 1 and Clarifier No. 2. The funding for these projects will come from Texas Water Development Board Grant \$11,589,300 and from reserves.

The following is a brief description of the main Utility capital projects budgeted for Fiscal Year 2016-2017:

- ✚ **Lift Station & Forcemain Upgrade**-To upsize the force main from Lift Station 25 on Nolana to Sioux Rd from an 8” inch to 16” inch and upsize the pumps from 4” inch pumps to a 6” pumps and increase the capacity wet well at LS 25.

- ✦ El Dora Water Tower and Utility Transmission Lines-Constructing an 1 MG Water Tower on the North side of Pharr; plus, installing a 20” and 16” water transmission line to transfer water from the WTP to the Expressway Water Tower, LBJ Water Tower, and the new water tower. Project cost is approximately \$12 million with the city receiving loan forgiveness from TWDB for about \$3.6 million.
- ✦ Water and Sewer Line relocation-this project is to relocate 1,800 feet of 10 inch sanitary sewer line and relocating four manholes, plus relocating 470 feet of 12 inch waterline and the installation of four (4) 12 inch water valves.

The following table outlines the project and the related financing needs for the general capital projects:

	Cost	TWDB Grant	Cash on Hand	Total
Eldora WT & Utility Transmission Lines	\$ 11,589,300	\$ 11,589,300	\$ -	\$ 11,589,300
Clarifier No. 1	370,000	-	370,000	370,000
Clarifier No. 2	400,000	-	400,000	400,000
LS No. 25	2,500,000	-	2,500,000	2,500,000
Water and Sewer Line relocation in South Pharr	404,000	-	404,000	404,000
<b>Total</b>	<b>\$ 15,263,300</b>	<b>\$ 11,589,300</b>	<b>\$ 3,674,000</b>	<b>\$ 15,263,300</b>

### **BRIDGE CAPITAL PROJECTS**

The bridge project revenues are budgeted at \$5,978,000. The expenditures are budgeted at \$10,103,150. The difference to cover the expenditures will be used from cash of hand of \$4,125,150. For this fiscal year, there are four main projects, which are barely in the planning process. All of these projects will be funded in part by US Customs and Border Protection and are in the final stages of finalizing project logistics and estimation of cost. The following is a brief description of the main Bridge capital projects budgeted for Fiscal Year 2016-2017:

- ✦ **BSIF Connector and Fast Lane-** The Border Safety Inspection Facility (BSIF) connector and fast lane will help connect the Pharr POE to the new BSIF where trucks will be inspected faster by the Texas Department of Public Safety (DPS). The connectivity to the BSIF will make our bridge more attractive for new potential clients, in-turn increasing our commercial traffic.
- ✦ **Entrance Booth and Road Expansion-** The expansion of the roadway leading to the Mexico customs export lot, along with the entrance booth will help expedite the flow of commercial traffic from Mexico to the U.S., allowing for more capacity on the bridge and the ability to inspect more trucks at one time. Additionally, it will create a direct passage for secure, certified and empty trucks, also known as gate-to-gate.
- ✦ **Exit Booth Expansion-** The exit booth expansion and relocation will help expedite the flow of traffic inside the port. Trucks will be able to make more crossings both Northbound and Southbound. The City will in-turn collect more revenues due to increased commercial Northbound traffic, which naturally travels back Southbound into Mexico.
- ✦ **International Trade Center Building-** The projected economic benefits from the trade center will be: Increased cross-border traffic (commercial/domestic), Growth in manufacturing (light/heavy), logistics, cold storage and other related industries, Higher demand for skilled workers/higher demand for specialized training, Continued attraction of service industries, Expansion of markets, Expansion of suppliers, Boom in property tax revenue from new commercial and residential, Increase in tourism and entertainment venues, Attraction of more retail and restaurants, Spike in sales tax revenue, Decrease in unemployment rate, Creation of more jobs/higher paying jobs.

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## OPERATIONAL IMPACT FROM CAPITAL PROJECTS

The following projects are expected to have material operational cost impact in the future once 100% completed; as of today, City is not able to quantify the exact impact but is expecting to get the following impacts in the long-term future:

- ✦ **Streets Projects**-All budgeted street projects are expected to lower maintenance cost in street materials by a significant amount.
- ✦ **Research and Development Center**-Project is expected to increase operational cost for personnel, maintenance, supplies, books, information and technology, equipment and non-operating supplies. For this coming FY 2016-2017, expected operational costs of 3 months (since Project is expected to be completed July 2017) are included in Library Budget. Personnel services for a janitorial staff was budgeted under Parks for 3 months, books and supplies are also budgeted for 3 months' worth under Library Budget. Project overall is expected to increase Culture and Recreational Budget by about \$800,000.
- ✦ **Bridge Expansion Projects**-All of Bridge projects will contribute to the crucial goal of reduction of wait times. They will increase capacity, maximize space, create local and international jobs, improve commercial truck and trade and support local and regional trade industries and tourism.

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**ENTERPRISE FUNDS**

*The enterprise fund is used to account for those operations that are financed and operated in a manner similar to private business or where the board has decided that the determination of revenues earned, cost incurred and/or net income necessary for management accountability. There are four enterprise funds: Utility Fund, Event Center, Bridge Fund, and Golf Course Fund.*

**Utility Fund**

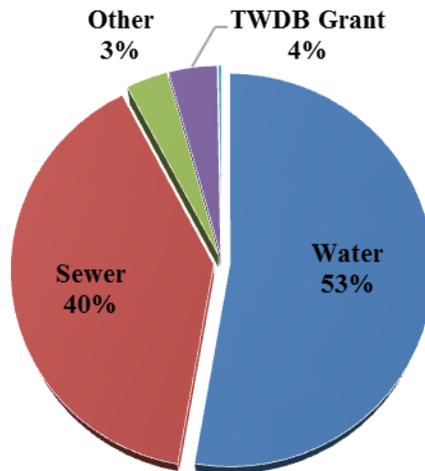
The Utility Fund was established to account for the City's water and sewer/wastewater system operations.

*Revenues*

The Utility Fund is expected to generate \$14,395,400, which is a decrease of 12% compared last year's original budget.

	<b><u>Revenue Source</u></b>
Water	\$ 7,590,500
Sewer	5,697,600
Other	494,000
TWDB Grant	572,300
Interest	41,000
Total	<b><u>\$ 14,395,400</u></b>

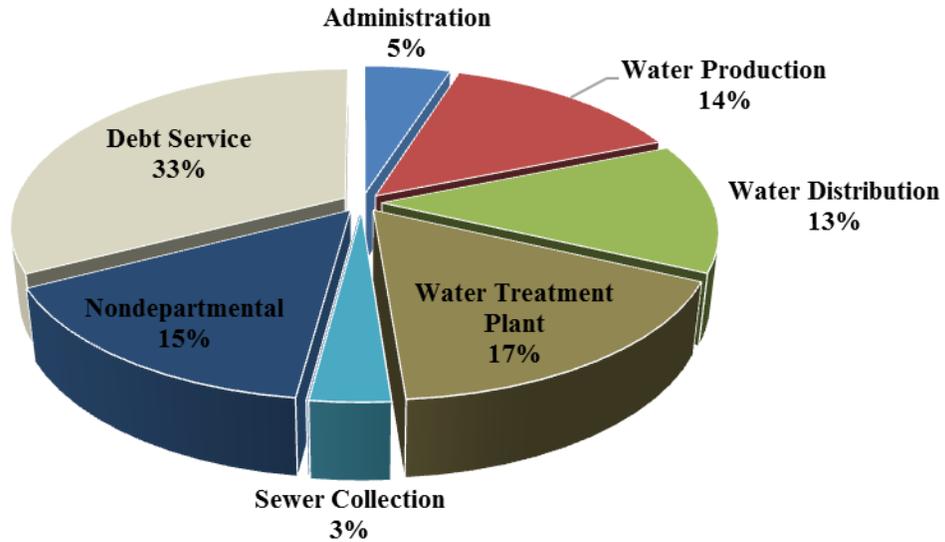
As illustrated in the following graph, there are three main revenue sources. The major revenue source comes from water and sewer revenues due to consumption.



*Expenses*

The Waterworks and Sewer System’s overall appropriation, including expenses and transfers-out is \$14.4 million, a decrease of \$13.2 million or 47.9 % of last year’s budget. The major reason for this decrease is due to the decrease of \$13.4 million dollars in transfer out to Utility CIP Fund from TWDB cash on hand. The pie-chart on the following page depicts how the expenses are allocated among activities.

**Utility Expense By Activity**



The table below identifies the budget comparison per department:

	<b>Fiscal Year</b>		<b>Increase/ (Decrease)</b>	<b>Percent Change</b>
	<b><u>2016-2017</u></b>	<b><u>2015-2016</u></b>		
Administration	\$ 709,000	\$ 701,400	\$ 7,600	1.1%
Water Production	1,992,750	1,987,080	5,670	0.3%
Water Distribution	1,904,350	2,046,000	(141,650)	-6.9%
Water Treatment Plant	2,420,800	2,272,000	148,800	6.5%
Sewer Collection	468,100	392,500	75,600	19.3%
Transfer Out	-	14,696,100	(14,696,100)	-100.0%
Nondepartmental	2,203,400	799,560	1,403,840	175.6%
Debt Service	4,697,000	4,720,060	(23,060)	-0.5%
	<b><u>\$ 14,395,400</u></b>	<b><u>\$ 27,614,700</u></b>	<b><u>\$ (13,219,300)</u></b>	<b><u>-47.9%</u></b>

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**EVENT CENTER FUND**

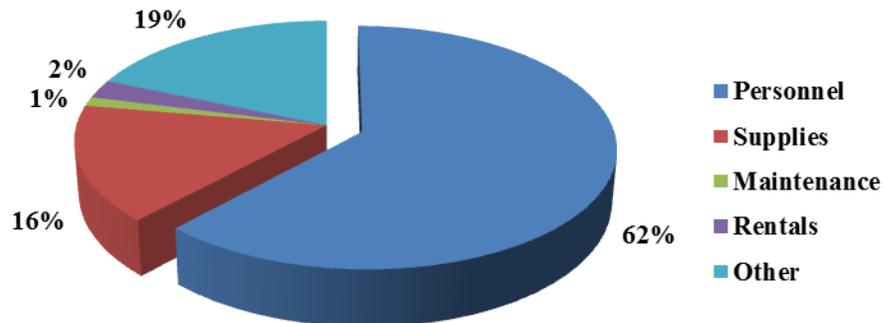
The Event Center Fund was established to account for the rent, facility and concession fees collected throughout the year from concerts held by outside promoters, events hosted by citizens, galas and conventions.

*Revenues*

The Event Center revenues are budgeted at \$795,200 which is a decrease of \$109,800, or 12%, of last year's budget. The reason for this decrease is due to the Concession Revenues decrease of \$125,000 due to a more conservative approach to budget for this line item.

*Expenses*

The Event Center overall appropriation, including expenses and transfers-out is \$795,200, a decrease of \$109,800, a 12% of last year's budget. The Increase is mainly due to the concession inventory and labor.



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**BRIDGE FUND**

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

*Revenues*

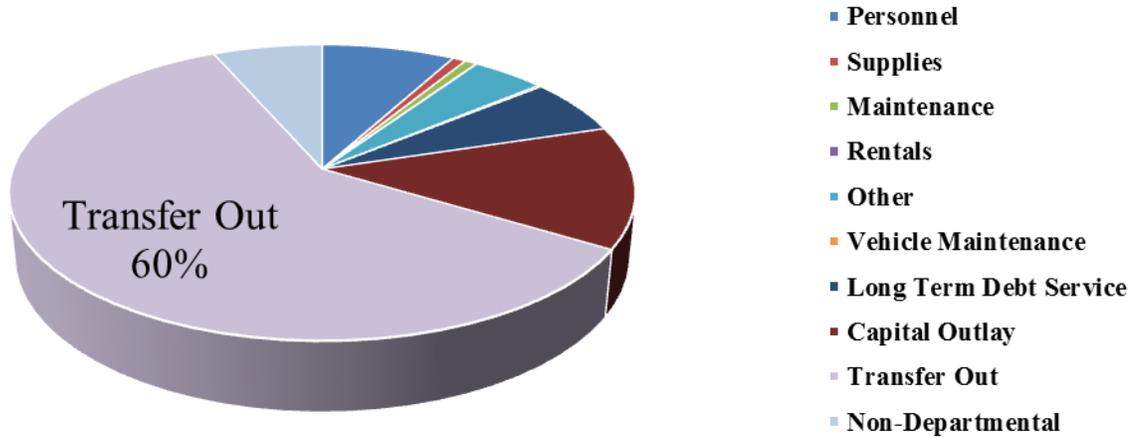
The Bridge Fund revenues are budgeted at \$14,418,100 which is an increase of \$974,000 thousand, or 7%, of last year's budget. The main reason for this increase is mainly due to lease proceeds projected to be received during 2016-2017 for \$1,910,000 for the expansion of the building administration and for the a toll ticket software to speed up the traffic in the crossings.

*Expenses*

The bridge's overall appropriation, including expenses and transfers-out is \$14,418,100 million, an Increase of \$974,000 thousand or 7% of last year's budget. The Increase is mainly due to the Capital Outlay line item for the projects mentioned above. The following pie-chart depicts how the expenses are allocated among activities.

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**Bridge Expense by Activity**



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**GOLF COURSE FUND**

The Golf Course Fund was established to account for the City owned Tierra Del Sol Golf Course operations.

The Golf Course Fund is balanced and is budgeted at \$1,378,700 which is an increase of \$187,500 or 15.7%, over last year's expense budget. The increase is mainly attributable to an increase in Personnel Services and Capital Outlay.

**INTERNAL SERVICE FUNDS**

*The internal service fund is used 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. There is one internal service fund: Garage Fund.*

**CITY GARAGE FUND**

The City Garage Fund was established to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

This fund receives its revenues from the other funds in the City. Total budgeted revenues and expenses for this fund are \$748,500. The General Fund makes up 81.44% of garage activity, the Utility Fund makes up 15.4% of garage activity, and other funds make up the remaining 3.09% of garage activity.

## FIDUCIARY FUND

*Fiduciary funds are used to account for activities that belong to other entities but managed by the City. The City does not have any fiduciary funds.*

### CITYWIDE

The City has sixteen different funds that it maintains for the proper administration of City activities and finances per City ordinances and State of Texas laws. The creation of each fund is for the express purpose of segregating funds to ensure that the identification of available assets is properly stated. This fiscal year, no funds were added to the budgeted list.

Revenues for the fiscal year are \$111,649,950. The difference between funds was stated earlier in this Executive Summary. The comparisons between fiscal years are as follows in Table 4:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Percent Change
	BUDGET 2016-2017	BUDGET 2015-2016		
General Fund	\$ 49,833,100	\$ 62,301,625	\$ 12,468,525	25.02%
Community Development Fund	1,555,400	1,212,500	(342,900)	-22.05%
Grants	2,934,150	1,725,300	(1,208,850)	-41.20%
Hotel/Motel Fund	800,000	850,000	50,000	6.25%
Parkland Dedication	5,000	5,000	-	0.00%
Asset Sharing	152,000	160,000	8,000	5.26%
Paving & Drainage	950,000	900,000	(50,000)	-5.26%
General Capital Project Fund	5,035,100	15,783,025	10,747,925	213.46%
Bridge Capital Project Fund	5,978,000	17,251,400	11,273,400	188.58%
Utility Capital project Fund	9,089,300	14,359,300	5,270,000	57.98%
Debt Service Fund	3,582,000	4,501,200	919,200	25.66%
Utility Fund	14,395,400	16,327,400	1,932,000	13.42%
Event Center Fund	795,200	905,000	109,800	13.81%
Bridge Fund	14,418,100	13,444,100	(974,000)	-6.76%
Golf Course Fund	1,378,700	1,191,200	(187,500)	-13.60%
Garage Fund	748,500	666,725	(81,775)	-10.93%
<b>Grand Total</b>	<b>\$ 111,649,950</b>	<b>\$ 151,583,775</b>	<b>\$ 39,933,825</b>	<b>35.77%</b>

Expenditures for the fiscal year are \$125,869,950. The difference between funds was stated earlier in this Executive Summary. The comparisons between fiscal years are identified as follows:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Percent Change
	BUDGET 2016-2017	BUDGET 2015-2016		
General Fund	\$ 50,333,100	\$ 62,301,625	\$ 11,968,525	23.78%
Community Development Fund	1,555,400	1,212,500	(342,900)	-22.05%
Grants	2,934,150	1,725,300	(1,208,850)	-41.20%
Hotel/Motel Fund	800,000	850,000	50,000	6.25%
Parkland Dedication	-	-	-	-100.00%
Asset Sharing	685,500	790,000	104,500	15.24%
Paving & Drainage	950,000	900,000	(50,000)	-5.26%
General Capital Project Fund	14,101,450	23,663,200	9,561,750	67.81%
Bridge Capital Project Fund	10,103,150	19,120,600	9,017,450	89.25%
Utility Capital project Fund	9,089,300	14,359,300	5,270,000	57.98%
Debt Service Fund	3,582,000	4,501,200	919,200	25.66%
Utility Fund	14,395,400	27,614,700	13,219,300	91.83%
Event Center Fund	795,200	905,000	109,800	13.81%
Bridge Fund	14,418,100	13,444,100	(974,000)	-6.76%
Golf Course Fund	1,378,700	1,191,200	(187,500)	-13.60%
Garage Fund	748,500	666,725	(81,775)	-10.93%
<b>Grand Total</b>	<b>\$ 125,869,950</b>	<b>\$ 173,245,450</b>	<b>\$ 47,375,500</b>	<b>37.64%</b>

#### TRANSFERS IN/OUT

There were numerous transfers between funds that were needed during this fiscal year. All transfers are calculated and identified for a stated purpose. The table on the following page identifies the fund that transfers the budget out and the fund that has the transfers going into it. The transfer out must equal the transfers in, which is the case this fiscal year.

<b>TRANSFERS</b>	<b>IN</b>	<b>OUT</b>	<b>PURPOSE</b>
General Fund - Bridge	\$ 3,100,000	-	General Operations
General Fund - Bridge	397,400	-	Funds for Golf Course Operations
General Fund - Bridge	1,000,000	-	Funds for PPFC #1 Debt Payment
General Fund - Bridge	2,684,600	-	Funds for General Capital Projects
General Fund - Bridge	1,190,000	-	Funds for Incentives
General Fund - PEDC - Gen Ops	300,000	-	Reimbursement of Admin. Expenses
General Fund - Utility	423,600	-	Reimbursement of Admin. Expenses
General Fund -PHFC	200,000	-	Reimbursement of Admin. Expenses
General Fund - CIP		2,684,600	See Corresponding "IN" Comment
General Fund - CDBG/GRANTS		183,500	See Corresponding "IN" Comment
General Fund - Debt Service		326,000	See Corresponding "IN" Comment
General Fund - Golf		397,400	See Corresponding "IN" Comment
General Fund - TIRZ		160,000	See Corresponding "IN" Comment
General Fund - PPFC #1		1,000,000	See Corresponding "IN" Comment
General Fund - PAL		173,700	See Corresponding "IN" Comment
General Fund - PAL		125,000	See Corresponding "IN" Comment
Paving & Drainage - General CIP	-	950,000	See Corresponding "IN" Comment
CDBG/GRANTS - General Fund	183,500	-	To Cover for Admin Expenses
Debt Service Fund-General	326,000	-	Funds for Debt Service
Debt Service Fund - Bridge	189,000	-	Funds for Debt Service
Debt Service Fund - PEDC	1,000,000	-	Reimbursement of Long-Term Debt Issuance
Utility Fund - General	-	423,600	See Corresponding "IN" Comment
Utility Fund - Utility CIP	-	572,300	See Corresponding "IN" Comment
Event Center-Hotel/Motel	215,200	-	To Help Balance the Fund
Bridge Fund - General	-	3,100,000	See Corresponding "IN" Comment
Bridge Fund - General	-	397,400	See Corresponding "IN" Comment
Bridge Fund - General	-	1,000,000	See Corresponding "IN" Comment
Bridge Fund - PAL	-	65,000	See Corresponding "IN" Comment
Bridge Fund - General CIP	-	2,684,600	See Corresponding "IN" Comment
Bridge Fund - General-Incentives	-	1,190,000	See Corresponding "IN" Comment
Bridge Fund-Debt Service Fund	-	189,000	See Corresponding "IN" Comment
Hotel/ Motel Fund - Event Center	-	215,200	See Corresponding "IN" Comment
Hotel/Motel Fund-PAL	-	40,000	See Corresponding "IN" Comment
Hotel/Motel Fund-PEDC	-	51,200	See Corresponding "IN" Comment

General CIP - Paving	950,000	-	Funds for 4 Year Paving Project
General CIP -PEDC	200,500	-	PEDC Excess Funds to Pay for General CIP
General CIP - General Fund	2,684,600	-	Bridge Excess to pay for General CIP Projects
Utility CIP-Utility	572,300	-	Revenue Earned from Loan Forgiveness Loan
Golf Fund - General	397,400	-	To Help Balance the Fund
PPFC #1 - General Fund	1,000,000	-	To pay for Outstanding Debt
TIRZ-General Fund	160,000	-	City Contributions
PAL - General Fund	173,700	-	To Help Balance the Fund
PAL-General Fund	125,000	-	Festivals 2016-2017 Contributions
PAL - Bridge	65,000	-	Festivals 2016-2017 Contributions
PAL-HOTEL/MOTEL	40,000	-	Festivals 2016-2017 Contributions
PAL-PEDC	90,000	-	Festivals 2016-2017 Contributions
PEDC-Hotel/Motel	51,200	-	Funds for Chamber of Commerce
PEDC-PAL	-	90,000	See Corresponding "IN" Comment
PEDC - Gen Operations	-	300,000	See Corresponding "IN" Comment
PEDC - Debt Service	-	1,000,000	See Corresponding "IN" Comment
PEDC-GENERAL CIP	-	200,500	See Corresponding "IN" Comment
PHFC-Gen Operations	-	200,000	See Corresponding "IN" Comment
	<b>\$ 17,719,000</b>	<b>\$ 17,719,000</b>	

**CAPITAL EXPENDITURES/EXPENSES**

Capital purchases make up a major expenditure for the City. Capital purchases must meet certain criteria to be classified as capital: must be at least \$5,000, and have a useful life of at least three years. The following table describes the entire budgeted capital asset/project activity for this fiscal year.

<u>Fund</u>	<u>Department</u>	<u>Account</u>	<u>Amount</u>	<u>Purpose/Description</u>
General	City Manager's	8804	\$ 10,000	Software for Agenda Minutes
General	City Manager's	8804	15,000	Software for Public Information Requests
General	Police	8803	75,000	(3) 2017 Chevrolet Colorado
General	Police	8803	104,000	(4) 2017 Ford Explorer
General	Police	8804	320,000	Radio Unit System Replacement
General	Fire	8804	40,000	Equipment for new ladder truck
General	Fire	8804	360,000	Breathing apparatus equipment
General	Public works	8803	125,000	2017 Pro Patcher
General	Public works	8803	28,000	Mosquito Sprayer Machine
General	Public works	8803	5,000	Tommy Lift
General	Public works	8803	7,500	Forklift rotator
General	Innovation and Technology	8804	13,000	(1) Backup Phone System
General	Innovation and Technology	8804	19,000	(1) Centralized Battery System
General	Innovation and Technology	8804	14,000	(1) Paperless Document Processor
General	Human Resources	8804	15,000	Software for Human Resources
			<u>1,150,500</u>	
Public Utilities	Water Plant	8806	40,000	Variable Speed Driver for High service Pump
Public Utilities	Wastewater	8803	110,000	(1) Dump Truck
Public Utilities	Wastewater	8804	20,000	(2) Radio and Light Equipment
			<u>170,000</u>	
Bridge	Administration	8805	1,400,000	Ticket System Software Upgrade
Bridge	Administration	8806	510,000	Office Upgrade
Bridge	Administration	8804	11,000	Video Conference Equipment
			<u>1,921,000</u>	
Golf	Administration	8806	40,000	Roof Repairs
Golf	Administration	8806	80,000	Clubhouse Renovations
			<u>120,000</u>	
		Total	<u><b>\$ 3,361,500</b></u>	



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# **CITY-WIDE BUDGET SUMMARY**



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**CITY OF PHARR, TX**  
**CITY-WIDE REVENUE AND EXPENDITURE/EXPENSES BUDGET**

	ACTUAL 2014-2015	ORIGINAL BUDGET 2015-2016	AMENDED BUDGET 2015-2016	PROJECTED ACTUAL 2015-2016	PROPOSED BUDGET 2016-2017
<b>REVENUES</b>					
<i>General:</i>					
General Fund	\$ 52,497,155	\$ 62,301,625	\$ 63,583,225	\$ 63,835,902	\$ 49,833,100
General Contingency Reserve Fund	-	-	-	-	-
<i>Total General Funds</i>	<u>52,497,155</u>	<u>62,301,625</u>	<u>63,583,225</u>	<u>63,835,902</u>	<u>49,833,100</u>
<i>Special Revenue Funds:</i>					
Community Development Fund	1,090,607	1,212,500	1,212,500	789,246	1,555,400
Asset Sharing	634,501	160,000	160,000	912,000	152,000
Parkland Dedication	33,307	5,000	5,000	35,000	5,000
Grants	542,980	1,725,300	1,725,300	634,490	2,934,150
Paving & Drainage	1,033,608	900,000	900,000	1,026,262	950,000
Hotel/Motel Fund	1,011,398	850,000	850,000	900,000	800,000
<i>Total Special Revenue Funds</i>	<u>4,346,401</u>	<u>4,852,800</u>	<u>4,852,800</u>	<u>4,296,998</u>	<u>6,396,550</u>
<i>Capital Project Fund:</i>					
General Capital Project Fund	4,992,233	15,783,025	18,701,725	17,018,719	5,035,100
Utility Capital Project Fund	-	14,359,300	14,359,300	2,500,000	572,300
Bridge Capital Project Fund	-	17,251,400	14,631,400	-	5,978,000
	<u>4,992,233</u>	<u>47,393,725</u>	<u>47,692,425</u>	<u>19,518,719</u>	<u>11,585,400</u>
<i>Debt Service Fund:</i>					
Debt Service Fund	2,989,787	4,501,200	4,501,200	4,507,100	3,582,000
					-
<i>Internal Service Fund:</i>					
Garage Fund	577,104	666,725	666,725	830,850	748,500
<i>Enterprise Funds:</i>					
Utility Fund	29,194,554	16,327,400	16,507,400	15,886,300	14,395,400
Event Center	650,075	905,000	905,000	658,730	795,200
Bridge Fund	14,244,957	13,444,100	13,494,100	13,483,671	14,418,100
Golf Course Fund	1,149,993	1,191,200	1,191,200	1,160,348	1,378,700
<i>Total Enterprise Funds</i>	<u>45,239,578</u>	<u>31,867,700</u>	<u>32,097,700</u>	<u>31,189,049</u>	<u>30,987,400</u>
<b>Total Revenues</b>	<b><u>110,642,259</u></b>	<b><u>151,583,775</u></b>	<b><u>153,394,075</u></b>	<b><u>124,178,618</u></b>	<b><u>103,132,950</u></b>

<b>EXPENDITURES/EXPENSES</b>
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*General:*

General Fund	\$ 52,353,869	\$ 62,301,625	\$ 63,583,225	\$ 60,519,620	\$ 50,333,100
General Contingency Reserve Fund	-	-	-	-	-
<i>Total General Funds</i>	<u>52,353,869</u>	<u>62,301,625</u>	<u>63,583,225</u>	<u>60,519,620</u>	<u>50,333,100</u>

*Special Revenue Funds:*

Community Development Fund	1,090,607	1,212,500	1,212,500	789,246	1,555,400
Asset Sharing	478,820	790,000	790,000	769,180	685,500
Parkland Dedication	-	-	-	-	-
Grants	542,980	1,725,300	1,725,300	634,490	2,934,150
Paving & Drainage	545,621	900,000	900,000	1,026,262	950,000
Hotel/Motel Fund	288,360	850,000	850,000	184,500	800,000
<i>Total Special Revenue Funds</i>	<u>2,946,388</u>	<u>5,477,800</u>	<u>5,477,800</u>	<u>3,403,678</u>	<u>6,925,050</u>

*Capital Project Fund:*

General Capital Project Fund	2,275,300	23,663,200	23,663,200	23,663,200	14,101,450
Utility Capital Project Fund	14,184,772	14,359,300	14,359,300	5,770,000	9,089,300
Bridge Capital Project Fund	1,100,000	19,120,600	16,500,600	50,000	10,103,150
	<u>17,560,072</u>	<u>57,143,100</u>	<u>54,523,100</u>	<u>29,483,200</u>	<u>33,293,900</u>

*Debt Service Fund:*

Debt Service Fund	2,829,932	4,501,200	4,501,200	2,666,400	3,582,000
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*Internal Service Fund:*

Garage Fund	669,640	666,725	666,725	830,850	748,500
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*Enterprise Funds:*

Utility Fund	17,484,757	27,614,700	27,794,700	30,756,503	14,395,400
Event Center	611,480	905,000	905,000	658,730	795,200
Bridge Fund	15,405,848	13,444,100	13,494,100	11,754,386	14,418,100
Golf Course Fund	1,149,993	1,191,200	1,191,200	1,160,348	1,378,700
<i>Total Enterprise Funds</i>	<u>34,652,078</u>	<u>43,155,000</u>	<u>43,385,000</u>	<u>44,329,968</u>	<u>30,987,400</u>

<b>Total Expenditures/Expenses</b>	<b><u>111,011,979</u></b>	<b><u>173,245,450</u></b>	<b><u>172,137,050</u></b>	<b><u>141,233,716</u></b>	<b><u>125,869,950</u></b>
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Net Revenues Over/(Under) Expenditures/Expenses,

Change in Available Resources	<u>\$ (369,720)</u>	<u>\$ (21,661,675)</u>	<u>\$ (18,742,975)</u>	<u>\$ (17,055,098)</u>	<u>\$ (22,737,000)</u>
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**CITY OF PHARR, TX COMPONENT UNITS  
REVENUE AND EXPENDITURE BUDGET**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>REVENUES</b>					
Pharr EDC	\$ 4,239,167	\$ 4,486,900	\$ 6,986,900	\$ 4,958,333	\$ 5,663,900
PAL	1,206,905	1,091,600	1,091,600	862,520	910,600
Pharr PFC #1	953,592	985,000	985,000	965,000	1,000,000
TIRZ	79,551	157,400	157,400	157,400	244,900
PHFC	-	-	1,000,000	1,000,000	1,000,000
PHFC/JACKSON PLACE APARTMENTS	-	-	34,600,000	34,600,000	-
<b>Total Revenues</b>	<u>6,479,214</u>	<u>6,720,900</u>	<u>44,820,900</u>	<u>42,543,253</u>	<u>8,819,400</u>
<b>EXPENDITURES</b>					
Pharr EDC	15,164,472	4,486,900	6,986,900	3,473,666	5,663,900
PAL	1,021,019	1,091,600	1,091,600	862,520	910,600
Pharr PFC #1	953,592	985,000	985,000	965,000	1,000,000
TIRZ	-	157,400	157,400	-	-
PHFC	-	-	275,000	275,000	200,000
PHFC/JACKSON PLACE APARTMENTS	-	-	12,124,639	12,124,639	22,475,361
<b>Total Expenditures</b>	<u>17,139,083</u>	<u>6,720,900</u>	<u>21,620,539</u>	<u>17,700,825</u>	<u>30,249,861</u>
Net Revenues Over/(Under) Expenditures, Change in Available Resources	<u>\$ (10,659,869)</u>	<u>\$ -</u>	<u>\$ 23,200,361</u>	<u>\$ 24,842,429</u>	<u>(21,430,461)</u>



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**CITY OF PHARR, TX**  
**CITY-WIDE BUDGET AND CHANGE IN AVAILABLE RESOURCES**

	ESTIMATED BEGINNING AVAILABLE FUND BALANCE/ NET POSITION 9/30/16	BUDGETED OPERATING REVENUES 2016-2017	DEBT/OTHER PROCEEDS 2016-2017	TRANSFER IN 2016-2017	TRANSFER OUT 2016-2017
<i>General:</i>					
General Fund	\$ -	\$ 39,387,000	\$ 1,150,500	\$ 9,295,600	\$ (5,050,200)
General Contingency Reserve Fund	9,800,000	-	-	-	-
<i>Total General Funds</i>	9,800,000	39,387,000	1,150,500	9,295,600	(5,050,200)
<i>Special Revenue Funds:</i>					
Community Development Fund	-	1,371,900	-	183,500	-
Grants	-	2,934,150	-	-	-
Hotel/Motel Fund	715,000	800,000	-	-	(306,400)
Parkland Dedication	50,000	5,000	-	-	-
Asset Sharing	800,000	-	-	-	-
Paving & Drainage	-	-	-	-	-
<i>Total Special Revenue Funds</i>	1,565,000	5,111,050	-	183,500	(306,400)
<i>Capital Project Fund:</i>					
General Capital Project Fund	18,000,000	-	-	3,835,100	-
Bridge Capital Project Fund	5,000,000	-	5,978,000	-	-
Utility Capital Project Fund	11,200,000	-	-	-	-
	34,200,000	-	5,978,000	3,835,100	-
<i>Debt Service Fund:</i>					
Debt Service Fund	-	2,067,000	-	1,515,000	-
<i>Enterprise Funds:</i>					
Utility Fund	-	14,395,400	-	-	(995,900)
Event Center	-	580,000	-	215,200	-
Bridge Fund	-	14,418,100	-	-	(8,626,000)
Golf Course Fund	-	861,300	120,000	397,400	-
<i>Total Enterprise Funds</i>	-	30,254,800	120,000	612,600	(9,621,900)
<i>Internal Service Fund:</i>					
Garage Fund	-	748,500	-	-	-
<b>TOTALS</b>	<b>\$ 45,565,000</b>	<b>\$ 77,568,350</b>	<b>\$ 7,248,500</b>	<b>\$ 15,441,800</b>	<b>\$ (14,978,500)</b>

<b>OPERATING EXPENDITURES/ EXPENSES 2016-2017</b>	<b>CAPITAL OUTLAY 2016-2017</b>	<b>LONG-TERM DEBT SERVICE 2016-2017</b>	<b>TOTAL APPROPRIATIONS (NOT INCLUDING TRANSFERS) 2016-2017</b>	<b>REVENUES OVER/ (UNDER) EXPENDITURES/ EXPENSES 2016-2017</b>	<b>PROJECTED ENDING FUND BALANCE/ NET POSITION 9/30/2017</b>
\$ (42,687,500)	\$ (1,250,500)	\$ (1,344,900)	\$ (45,282,900)	\$ (500,000)	\$ (500,000)
-	-	-	-	-	9,800,000
<u>(42,687,500)</u>	<u>(1,250,500)</u>	<u>(1,344,900)</u>	<u>(45,282,900)</u>	<u>(500,000)</u>	<u>9,300,000</u>
(1,555,400)	-	-	(1,555,400)	-	-
(2,934,150)	-	-	(2,934,150)	-	-
(493,600)	-	-	(493,600)	-	715,000
-	-	-	-	5,000	55,000
-	-	-	-	-	800,000
-	-	-	-	-	-
<u>(4,983,150)</u>	<u>-</u>	<u>-</u>	<u>(4,983,150)</u>	<u>5,000</u>	<u>1,570,000</u>
	(14,101,450)	-	\$ (14,101,450)	(10,266,350)	7,733,650
-	(10,103,150)	-	(10,103,150)	(4,125,150)	874,850
-	-	-	-	-	11,200,000
<u>-</u>	<u>(24,204,600)</u>	<u>-</u>	<u>(24,204,600)</u>	<u>(14,391,500)</u>	<u>19,808,500</u>
(3,582,000)	-	-	(3,582,000)	-	-
(8,394,800)	(274,500)	(4,730,200)	(13,399,500)	-	-
(795,200)	-	-	(795,200)	-	-
(2,994,000)	(1,921,000)	(877,100)	(5,792,100)	-	-
(1,190,600)	(120,000)	(68,100)	(1,378,700)	-	-
<u>(13,374,600)</u>	<u>(2,315,500)</u>	<u>(5,675,400)</u>	<u>(21,365,500)</u>	<u>-</u>	<u>-</u>
(748,500)	-	-	(748,500)	-	-
<u>\$ (61,793,750)</u>	<u>\$ (27,770,600)</u>	<u>\$ (7,020,300)</u>	<u>\$ (100,166,650)</u>	<u>\$ (14,886,500)</u>	<u>\$ 30,678,500</u>

**CITY OF PHARR, TX**  
**CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES**  
**FISCAL YEAR 2016-2017**

	GENERAL FUND		SPECIAL REVENUE FUNDS					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL	PARKLAND DEDICATIO	ASSET SHARING	PAVING & DRAINAGE
<b>REVENUES</b>								
Taxes								
Property Tax	\$ 14,780,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Penalty and Interest	1,060,000	-	-	-	-	-	-	-
Sales Tax	13,010,000	-	-	-	-	-	-	-
Franchise Tax	2,395,000	-	-	-	-	-	-	-
Hotel Tax	-	-	-	-	800,000	-	-	-
Other Taxes	195,000	-	-	-	-	-	-	-
Total Taxes	<u>31,440,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>800,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Sanitation and Brush								
Sanitation	2,800,000	-	-	-	-	-	-	-
Brush	1,071,000	-	-	-	-	-	-	-
Total Sanitation and Brush	<u>3,871,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenue Producing Facilities								
Fines	1,420,000	-	-	-	-	-	-	-
License and Permits	779,000	-	-	-	-	-	-	-
Charges For Current Services	916,000	-	-	-	-	5,000	-	950,000
Intergovernmental	593,600	-	1,371,900	2,934,150	-	-	150,000	-
Other	337,400	-	-	-	-	-	-	-
Interest	30,000	-	-	-	-	-	2,000	-
Total Operating Revenues	<u>39,387,000</u>	<u>-</u>	<u>1,371,900</u>	<u>2,934,150</u>	<u>800,000</u>	<u>5,000</u>	<u>152,000</u>	<u>950,000</u>
Debt/ Capital Lease Proceeds	1,150,500	-	-	-	-	-	-	-
Transfers In	9,295,600	-	183,500	-	-	-	-	-
Total Revenues	<u>\$ 49,833,100</u>	<u>\$ -</u>	<u>\$ 1,555,400</u>	<u>\$ 2,934,150</u>	<u>\$ 800,000</u>	<u>\$ 5,000</u>	<u>\$ 152,000</u>	<u>\$ 950,000</u>

<b>EXPENDITURES/EXPENSES</b>								
Personnel Services	\$ 29,697,700	\$ -	\$ 371,200	\$ 1,382,950	\$ -	\$ -	\$ 285,000	\$ -
Supplies	1,067,200	-	7,000	90,000	-	-	70,000	-
Maint., Rentals, & Vehicle Maint.	2,057,000	-	5,800	-	-	-	20,000	-
Other Services	3,020,900	-	8,000	-	493,600	-	45,000	-
Debt Service	1,344,900	-	416,300	-	-	-	-	-
Capital Outlay	1,250,500	-	-	1,461,200	-	-	265,500	-
Transfers Out	5,050,200	-	-	-	306,400	-	-	950,000
Non-Departmental	6,844,700	-	747,100	-	-	-	-	-
Total Expenditures/Expenses	<u>\$ 50,333,100</u>	<u>\$ -</u>	<u>\$ 1,555,400</u>	<u>\$ 2,934,150</u>	<u>\$ 800,000</u>	<u>\$ -</u>	<u>\$ 685,500</u>	<u>\$ 950,000</u>
Revenues Over/(Under) Expenditures	<u>\$ (500,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,000</u>	<u>\$ (533,500)</u>	<u>\$ -</u>

CAPITAL PROJECT FUNDS			DEBT SERVICE	ENTERPRISE FUNDS				INTERNAL SERVICE FUND	TOTAL ALL FUNDS
GENERAL CAPITAL	BRIDGE CAPITAL	UTILITY CAPITAL	DEBT SERVICE	UTILITY	EVENT CENTER	BRIDGE	GOLF COURSE	GARAGE	
\$ -	\$ -	\$ -	\$ 2,010,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,790,000
-	-	-	57,000	-	-	-	-	-	1,117,000
-	-	-	-	-	-	-	-	-	13,010,000
-	-	-	-	-	-	-	-	-	2,395,000
-	-	-	-	-	-	-	-	-	800,000
-	-	-	-	-	-	-	-	-	195,000
-	-	-	2,067,000	-	-	-	-	-	34,307,000
-	-	-	-	-	-	-	-	-	2,800,000
-	-	-	-	-	-	-	-	-	1,071,000
-	-	-	-	-	-	-	-	-	3,871,000
-	-	-	-	-	-	-	-	-	1,420,000
-	-	-	-	-	-	-	-	-	779,000
-	-	-	-	13,782,100	580,000	12,212,500	774,300	748,500	29,968,400
1,200,000	5,978,000	-	-	572,300	-	-	-	-	12,799,950
-	-	-	-	-	-	272,600	86,000	-	696,000
-	-	-	-	41,000	-	23,000	1,000	-	97,000
1,200,000	5,978,000	-	2,067,000	14,395,400	580,000	12,508,100	861,300	748,500	83,938,350
-	-	-	-	-	-	1,910,000	120,000	-	3,180,500
3,835,100	-	572,300	1,515,000	-	215,200	-	397,400	-	16,014,100
<u>\$ 5,035,100</u>	<u>\$ 5,978,000</u>	<u>\$ 572,300</u>	<u>\$ 3,582,000</u>	<u>\$ 14,395,400</u>	<u>\$ 795,200</u>	<u>\$ 14,418,100</u>	<u>\$ 1,378,700</u>	<u>\$ 748,500</u>	<u>\$ 103,132,950</u>
\$ -	\$ -	\$ -	\$ -	\$ 3,433,300	504,000	\$ 1,153,500	\$ 764,000	\$ 223,200	\$ 37,814,850
-	-	-	-	1,311,000	128,000	115,000	189,000	7,000	2,984,200
-	-	-	-	856,600	12,000	138,600	145,300	491,100	3,726,400
-	-	-	-	1,586,400	151,200	637,900	87,000	19,000	6,049,000
-	-	-	3,582,000	4,730,200	-	877,100	68,100	8,200	11,026,800
14,101,450	10,103,150	9,089,300	-	274,500	-	1,921,000	120,000	-	38,586,600
-	-	-	-	995,900	-	8,626,000	-	-	15,928,500
-	-	-	-	1,207,500	-	949,000	5,300	-	9,753,600
<u>\$ 14,101,450</u>	<u>\$ 10,103,150</u>	<u>\$ 9,089,300</u>	<u>\$ 3,582,000</u>	<u>\$ 14,395,400</u>	<u>\$ 795,200</u>	<u>\$ 14,418,100</u>	<u>\$ 1,378,700</u>	<u>\$ 748,500</u>	<u>\$ 125,869,950</u>
<u>\$ (9,066,350)</u>	<u>\$ (4,125,150)</u>	<u>\$ (8,517,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (22,737,000)</u>



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**GOVERNMENTAL FUNDS**

# 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.



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**CITY OF PHARR, TEXAS**  
**BUDGETED REPORT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**GENERAL FUND**  
**FOR THE FISCAL YEAR OCTOBER 1, 2016 THROUGH SEPTEMBER 30, 2017**

Note: payroll fund not included

	<b>ACTUAL</b>	<b>ORIGINAL</b>	<b>AMENDED</b>	<b>PROJECTED</b>	
	<b><u>2014-2015</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>
<b>REVENUES</b>		<b><u>2015-2016</u></b>	<b><u>2015-2016</u></b>	<b><u>2015-2016</u></b>	<b><u>2016-2017</u></b>
<b>General Tax Revenue</b>					
Property	\$ 14,738,507	14,951,600	15,026,600	14,923,018	15,840,000
Sales	12,233,004	11,750,000	11,750,000	12,130,000	12,500,000
Sales Tax Growth	-	495,000	495,000	495,000	510,000
Franchise	2,387,854	2,445,950	2,445,950	2,375,500	2,395,000
Other	202,515	183,150	183,150	185,000	195,000
Total	<u>29,561,880</u>	<u>29,825,700</u>	<u>29,900,700</u>	<u>30,108,518</u>	<u>31,440,000</u>
<b>Licenses and permits</b>					
Building	402,850	500,000	500,000	400,000	425,000
Professional services	138,401	125,000	125,000	130,000	130,000
Other	239,812	212,000	212,000	223,000	224,000
Total	<u>781,063</u>	<u>837,000</u>	<u>837,000</u>	<u>753,000</u>	<u>779,000</u>
<b>Intergovernmental</b>					
Grants	-	-	-	-	-
School	169,955	223,650	223,650	173,650	173,600
Aquatic Park	108,980	150,000	150,000	120,000	120,000
Other	-	-	-	-	300,000
Total	<u>278,935</u>	<u>373,650</u>	<u>373,650</u>	<u>293,650</u>	<u>593,600</u>
<b>Fees and charges:</b>					
Sanitation	2,726,311	2,536,700	2,536,700	2,805,633	2,800,000
Brush	1,133,374	1,038,000	1,038,000	1,091,000	1,071,000
Swimming	312,073	396,000	396,000	396,000	396,000
Civic Center	3,770	10,000	10,000	25,000	20,000
City Hall rental	143,024	91,600	91,600	126,600	125,000
Other rentals	135,919	112,000	112,000	146,621	142,000
Other fees	332,296	215,000	215,000	221,000	233,000
Total	<u>4,786,767</u>	<u>4,399,300</u>	<u>4,399,300</u>	<u>4,811,854</u>	<u>4,787,000</u>
<b>Fines</b>					
Court fines	1,105,668	1,207,500	1,207,500	1,235,088	1,325,000
Police records/fees	83,044	45,000	45,000	95,842	85,000
Library fines	10,144	10,000	10,000	10,000	10,000
Total	<u>1,198,856</u>	<u>1,262,500</u>	<u>1,262,500</u>	<u>1,340,930</u>	<u>1,420,000</u>
<b>Interest income</b>					
Total	218,116	29,600	29,600	30,000	30,000
<b>Other</b>					
Miscellaneous	258,157	273,975	478,975	301,500	337,400
Oil and gas royalties	1,044	5,000	5,000	-	-
Total	<u>259,201</u>	<u>278,975</u>	<u>483,975</u>	<u>301,500</u>	<u>337,400</u>
Total revenues	<u><u>37,084,818</u></u>	<u><u>37,006,725</u></u>	<u><u>37,286,725</u></u>	<u><u>37,639,452</u></u>	<u><u>39,387,000</u></u>

	<b>ACTUAL</b> <b><u>2014-2015</u></b>	<b>ORIGINAL</b> <b>BUDGET</b> <b><u>2015-2016</u></b>	<b>AMENDED</b> <b>BUDGET</b> <b><u>2015-2016</u></b>	<b>PROJECTED</b> <b>ACTUAL</b> <b><u>2015-2016</u></b>	<b>BUDGET</b> <b><u>2016-2017</u></b>
<b>EXPENDITURES</b>					
Current:					
General government	14,359,819	9,253,080	9,736,180	8,450,084	10,211,000
Public safety	18,926,691	21,586,810	21,704,910	20,974,058	22,486,800
Highways and streets	5,438,878	5,094,510	5,749,210	5,445,040	5,433,700
Health and welfare	2,544,570	2,530,000	2,530,000	2,460,000	2,583,200
Culture and recreation	4,655,123	4,607,030	4,354,030	4,164,550	4,568,200
Total expenditures	<u>45,925,082</u>	<u>43,071,430</u>	<u>44,074,330</u>	<u>41,493,732</u>	<u>45,282,900</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,840,264)</u>	<u>(6,064,705)</u>	<u>(6,787,605)</u>	<u>(3,854,280)</u>	<u>(5,895,900)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Bridge	11,501,220	8,511,700	8,573,700	8,573,700	8,372,000
PEDC	2,942,954	300,000	433,000	300,000	300,000
PHFC	-	-	-	200,000	200,000
Utility	465,900	336,800	373,800	336,800	423,600
Total	<u>14,910,074</u>	<u>9,148,500</u>	<u>9,380,500</u>	<u>9,410,500</u>	<u>9,295,600</u>
Transfers (out)					
General CIP	(4,500,000)	(13,683,025)	(16,601,725)	(16,118,719)	(2,684,600)
Bridge CIP	-	(2,620,000)	-	-	-
Debt Service	-	(1,100,000)	(1,100,000)	(1,100,000)	(326,000)
Golf Course	(586,700)	(310,700)	(310,700)	(310,700)	(397,400)
PPFC #1	(953,592)	(985,000)	(965,000)	(965,000)	(1,000,000)
PAL Sports Program	(211,260)	(133,470)	(133,470)	(133,470)	(173,700)
Other	(177,236)	(398,000)	(398,000)	(398,000)	(468,500)
Total	<u>(6,428,788)</u>	<u>(19,230,195)</u>	<u>(19,508,895)</u>	<u>(19,025,889)</u>	<u>(5,050,200)</u>
Debt Proceeds	-	14,371,000	14,900,300	14,900,300	-
Lease proceeds	480,000	1,775,400	1,885,700	1,885,650	1,150,500
Total other financing sources and uses	<u>8,961,286</u>	<u>(8,306,295)</u>	<u>(8,242,695)</u>	<u>(7,729,739)</u>	<u>5,395,900</u>
Net change in fund balance	121,023	(14,371,000)	(15,030,300)	(11,584,018)	(500,000)
Fund balance (deficit) - beginning	-	121,023	121,023	121,023	-
Reserved for Contingency - Cash	-	-	-	-	-
Fund balance - ending	<u>\$ 121,023</u>	<u>\$ (14,249,977)</u>	<u>\$ (14,909,277)</u>	<u>\$ (11,462,996)</u>	<u>\$ (500,000)</u>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b>Revenues</b>					
500 - General Tax Revenue	\$ 27,050,096	\$ 27,271,600	\$ 27,346,600	\$ 27,623,018	\$ 28,925,000
520 - Gross Receipts	2,511,784	2,554,100	2,554,100	2,485,500	2,515,000
530 - Revenue Producing Facilities	4,473,511	4,199,300	4,199,300	4,610,854	4,574,000
540 - Fines and Fees	1,267,979	1,312,500	1,312,500	1,406,930	1,483,000
550 - Licenses and Permits	781,063	837,000	837,000	753,000	779,000
560 - Charges for Current Services	1,011,085	832,225	1,167,225	760,150	1,111,000
570 - Debt Proceeds	-	14,371,000	14,900,300	14,900,300	-
580 - Lease Proceeds	480,000	1,775,400	1,885,700	1,885,650	1,150,500
580 - Transfers/Others	14,921,637	9,148,500	9,380,500	9,410,500	9,295,600
<b>Total Revenues</b>	<b>\$ 52,497,155</b>	<b>\$ 62,301,625</b>	<b>\$ 63,583,225</b>	<b>\$ 63,835,902</b>	<b>\$ 49,833,100</b>
<b>Expenditures</b>					
10 - City Manager's Office	\$ 5,221,789	\$ 1,697,460	\$ 1,889,460	\$ 1,682,029	\$ 1,238,800
11 - Finance Department	937,554	811,400	764,075	759,500	737,700
12 - Police Department	12,435,627	13,409,340	13,489,340	13,324,400	14,484,200
14 - Municipal Court	385,140	455,690	505,690	430,185	487,500
15 - Fire Protection	5,823,627	7,413,830	7,401,930	6,926,573	7,200,400
16 - PAL	580,327	589,060	509,060	500,760	427,800
17 - Street Maintenance	5,438,878	5,094,510	5,749,210	5,445,040	5,433,700
18 - Information Technology	1,405,888	1,513,150	1,536,350	1,427,461	1,409,700
19 - Media	-	-	-	-	256,800
20 - Municipal Library	1,111,394	1,172,900	1,168,800	1,065,061	1,211,900
22 - Parks & Recreation	2,963,402	2,845,070	2,676,170	2,598,729	2,928,500
25 - Communications	282,296	307,950	307,950	292,900	314,700
26 - Human Resources	3,190	249,240	298,465	280,510	475,500
27 - Planning & Community Development	1,256,538	1,286,600	1,491,600	1,134,402	1,309,600
28 - Engineering	347,242	474,550	474,550	420,352	521,400
30 - Non-Departmental	14,160,977	24,980,875	25,320,575	24,231,719	11,894,900
<b>Total Expenditures</b>	<b>\$ 52,353,869</b>	<b>\$ 62,301,625</b>	<b>\$ 63,583,225</b>	<b>\$ 60,519,620</b>	<b>\$ 50,333,100</b>
<b>Net Revenues Over/(Under) Expenditures</b>	<b>\$ 143,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,316,282</b>	<b>\$ (500,000)</b>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b>Department</b>					
10 - City Manager's Office	\$ 5,221,789	\$ 1,697,460	\$ 1,889,460	\$ 1,682,029	\$ 1,238,800
11 - Finance Department	937,554	811,400	764,075	759,500	737,700
12 - Police Department	12,435,627	13,409,340	13,489,340	13,324,400	14,484,200
14 - Municipal Court	385,140	455,690	505,690	430,185	487,500
15 - Fire Protection	5,823,627	7,413,830	7,401,930	6,926,573	7,200,400
16 - PAL	580,327	589,060	509,060	500,760	427,800
17 - Street Maintenance	5,438,878	5,094,510	5,749,210	5,445,040	5,433,700
18 - Information Technology	1,405,888	1,513,150	1,536,350	1,427,461	1,409,700
19 - Media Department	-	-	-	-	256,800
20 - Municipal Library	1,111,394	1,172,900	1,168,800	1,065,061	1,211,900
22 - Parks & Recreation	2,963,402	2,845,070	2,676,170	2,598,729	2,928,500
25 - Communication	282,296	307,950	307,950	292,900	314,700
26 - Human Resources	3,190	249,240	298,465	280,510	475,500
27 - Planning & Community Development	1,256,538	1,286,600	1,491,600	1,134,402	1,309,600
28 - Engineering Department	347,242	474,550	474,550	420,352	521,400
30 - Non-Departmental	14,160,977	24,980,875	25,320,575	24,231,719	11,894,900
<b>Total Expenditures</b>	<b>\$ 52,353,869</b>	<b>\$ 62,301,625</b>	<b>\$ 63,583,225</b>	<b>\$ 60,519,620</b>	<b>\$ 50,333,100</b>
<b>Activity</b>					
1100- Personnel Services	\$ 26,080,759	\$ 27,459,810	\$ 27,631,360	\$ 26,738,472	\$ 29,697,700
2200- Supplies	813,954	1,065,585	1,273,585	970,575	1,067,200
3300- Maintenance	692,589	695,600	748,900	682,800	626,400
4400- Rentals	118,753	127,400	135,400	97,234	121,000
5500- Other Services	3,745,475	2,990,380	3,242,780	2,734,621	3,020,900
6600- Vehicle Maintenance	1,166,158	1,401,975	1,445,775	1,349,100	1,309,600
7700- Debt Service	4,720,341	1,697,700	1,717,700	1,702,800	1,344,900
8800- Capital Outlay	854,864	1,882,300	2,067,150	2,012,300	1,250,500
9900- Transfers Out	6,428,788	19,230,195	19,508,895	19,025,889	5,050,200
9900- Non-Departmental	7,732,189	5,750,680	5,811,680	5,205,830	6,844,700
<b>Total Expenditures</b>	<b>\$ 52,353,869</b>	<b>\$ 62,301,625</b>	<b>\$ 63,583,225</b>	<b>\$ 60,519,620</b>	<b>\$ 50,333,100</b>
<b>Function</b>					
General government	\$ 14,359,819	\$ 9,253,080	\$ 9,736,180	\$ 8,450,084	\$ 10,211,000
Public safety	18,926,691	21,586,810	21,704,910	20,974,058	22,486,800
Highways and streets	5,438,878	5,094,510	5,749,210	5,445,040	5,433,700
Health and welfare	2,544,570	2,530,000	2,530,000	2,460,000	2,583,200
Culture and recreation	4,655,123	4,607,030	4,354,030	4,164,550	4,568,200
Transfers Out	6,428,788	19,230,195	19,508,895	19,025,889	5,050,200
<b>Total Expenditures</b>	<b>\$ 52,353,869</b>	<b>\$ 62,301,625</b>	<b>\$ 63,583,225</b>	<b>\$ 60,519,620</b>	<b>\$ 50,333,100</b>

## City of Pharr, Texas

Department: City Manager's Office		Function: General		Fund: General	
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 1,135,758	\$ 761,350	\$ 856,350	\$ 786,979	\$ 611,600
Employee Benefits	224,671	199,150	186,150	148,000	177,600
Supplies	25,837	18,700	31,700	24,000	23,100
Maintenance	7,001	8,600	16,600	8,600	10,200
Rentals	4,335	5,700	10,700	8,000	4,200
Contractual Services	59,265	90,000	140,000	100,000	178,300
Other Services	255,675	201,850	215,850	198,550	200,000
Vehicle Maintenance	2,311	9,310	9,310	-	-
Debt Service	3,506,937	402,800	422,800	407,900	8,800
Capital Outlay	-	-	-	-	25,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 5,221,789</b>	<b>\$ 1,697,460</b>	<b>\$ 1,889,460</b>	<b>\$ 1,682,029</b>	<b>\$ 1,238,800</b>

### Purpose

To promote efficient administration of all affairs of the City

### Main Duties

Liaison to the constituents of the city, departments, and elected officials; chief custodian of public records; issuances of vital records; administer municipal elections; Civil Service negotiations; coordinate all City Commission meetings and functions

### Divisions

Administration; City Clerk; Records Management; Vital Statistics; Civil Service

### Mission Statement

To be stewards of equitable, effective, and public policy makers for all aspects of municipal operations for the taxpayers that we serve.

## City of Pharr, Texas

Department: City Manager's Office	Function: General		Fund:	General
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	8	7	7	7
Part-time Employees	-	-	-	-
Department Expenditures *	\$ 1,714,852	\$ 1,294,660	\$ 1,274,129	\$ 1,205,000
<b>Outputs:</b>				
City Commission Meetings Attended Including Workshops and Special Meetings	31	37	42	40
E-agendas Packed	31	27	42	40
Public Notices Posted per Month	47	45	58	50
Minutes Prepared	33	30	41	40
Ordinances Published, Codified, Scanned, Indexed	47	58	65	60
Resolutions Processed	86	80	74	70
Proclamations	22	20	21	20
Requests for Information Received/Processed	576	400	400	400
Requests for Information Revenue	\$ 1,202	\$ 1,200	\$ 372	\$ 600
Permits Issued (open air events, parades, TABC)	96	100	210	150
Permits Revenue	\$ 27,692	\$ 25,000	\$ 13,235	\$ 13,000
Birth Certificates (filed)	-	2	-	-
Birth Certificates (issued)	373	300	300	300
Death Certificates (filed)	75	80	100	90
Death Certificates (issued)	100	90	120	100
Burial Transit Permits	-	-	20	20
Vital Statistics revenue	\$ 8,213	\$ 7,500	\$ 9,344	\$ 9,000
<b>Effectiveness Measures:</b>				
% Information Requests Satisfied	100%	100%	100%	100%
Minutes Prepared Within 2 Weeks	2	1	2	2
Resolutions/Ordinances Processed Within 2 Weeks	15	15	15	15
Average Submission Time of Vital Statistics to the State (days)	2	2	2	2
Average Birth/Death Certificates Issued Daily	10	10	6	8
<b>Efficiency Measures:</b>				
Average Cost per Birth Certificate Issued	\$ 22	\$ 22	\$ 22	\$ 22
Average Cost per Death Certificate Issued	\$ 20	\$ 20	\$ 20	\$ 20
Expenditures per Capita	\$ 23.17	\$ 17.50	\$ 17.22	\$ 16.28

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Finance		Function: General		Fund: General	
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 586,602	\$ 482,900	\$ 450,100	\$ 457,100	\$ 407,100
Employee Benefits	190,030	160,590	143,915	136,800	157,600
Supplies	36,467	40,610	49,760	44,000	46,000
Maintenance	1,087	1,000	1,000	1,000	1,000
Rentals	5,914	4,300	4,300	5,500	3,200
Contractual Services	78,464	87,400	87,400	87,400	90,100
Other Services	28,936	30,000	23,000	23,100	28,200
Vehicle Maintenance	285	-	-	-	-
Debt Service	4,491	4,600	4,600	4,600	4,500
Capital Outlay	5,280	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 937,554</b>	<b>\$ 811,400</b>	<b>\$ 764,075</b>	<b>\$ 759,500</b>	<b>\$ 737,700</b>

### Purpose

Manage the City's finances and ensure compliance with accounting and financial requirements, maximize the effective and efficient use of public funds, safeguard assets, and follow directives of our City Commissioners and City Manager.

### Main Duties

Functional responsibilities include accounting, financial reporting, budgetary control, cash management, debt management, investments, personnel management, and risk mitigation.

### Divisions

Accounting, Accounts Payable, Purchasing, Human Resources, Payroll, and Risk Management

### Mission Statement

The Finance Department strives to serve the citizens of the city of Pharr by providing financial, management, personnel administration, and accounting services support to the City Manager's office and City departments through sound management of the City's financial activities. Sound financial management is achieved by operating in accordance with the state law, the City Charter, applicable ordinances and policies of the governing body.

## City of Pharr, Texas

Department: Finance	Function: General		Fund: General	General
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	8	9	9	10
Department Expenditures *	\$ 927,784	\$ 806,800	\$ 754,900	\$ 733,200
<b>Outputs:</b>				
Prepare CAFR	Y	Y	Y	Y
Prepare Official Budget Document	Y	Y	Y	Y
Funds Maintained	27	27	27	27
Monthly Financial Reports	12	12	12	12
Number of Qtrly Investment Reports	4	4	4	4
Number of Requisitions Processed	3,200	6,700	6,200	6,200
Number of Purchase Orders Processed	3,500	6,700	7,300	7,200
Number of Journal Entries	3,776	3,500	3,000	3,000
Number of Budget Adjustments	125	125	140	125
Number of Audit Findings	2	-	1	-
Bid Openings Held	14	50	18	18
Number of A/P Checks Processed	10,000	13,000	14,500	14,000
Travel Reimbursements	N/A	-	54	50
<b>Effectiveness Measures:</b>				
GFOA's CAFR Award	Y	Y	Y	Y
GFOA's Budget Award	Y	Y	Y	Y
GTOT Investment Policy Award	Y	Y	Y	Y
Number of Departments Over Budget	11	-	2	-
Credit Rating S&P	A+	A+	A+	A+
Credit Rating MOODY's	A2	A2	A2	A2
Credit Rating Fitch	AA-	AA-	AA-	AA-
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 12.54	\$ 10.90	\$ 10.20	\$ 9.91

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Police					
Function: Public Safety					
Fund: General					
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 7,434,225	\$ 7,660,250	\$ 7,560,250	\$ 7,500,000	\$ 8,261,600
Employee Benefits	3,165,732	3,554,300	3,634,300	3,645,300	3,891,200
Supplies	102,053	117,900	167,900	114,400	152,600
Maintenance	23,629	26,600	26,600	26,000	45,000
Rentals	51,103	50,000	50,000	51,000	55,400
Contractual Services	101,250	167,400	167,400	167,400	148,600
Other Services	446,854	425,940	455,940	417,500	418,600
Vehicle Maintenance	596,341	626,650	626,650	602,500	620,000
Debt Service	441,441	360,300	360,300	360,300	392,200
Capital Outlay	73,000	420,000	440,000	440,000	499,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 12,435,627</b>	<b>\$ 13,409,340</b>	<b>\$ 13,489,340</b>	<b>\$ 13,324,400</b>	<b>\$ 14,484,200</b>

### Purpose

To provide for public safety by enforcement of federal, state, and city laws and ordinances.

### Main Duties

To protect life, property, and maintain order. To prevent and control conduct widely recognized as threatening to life and property; to aid individuals who are in danger; protect constitutional rights; facilitate the movement of people and traffic; assist those who cannot assist themselves; resolve conflict; proactively identify problems; create and maintain a feeling of security in the community.

### Divisions

Administration, Patrol, Communications, Crime Scene, Community Services, Criminal Investigations, Records, Jail, and Training

### Mission Statement

To improve the quality of life of its citizens by enforcement of laws protecting rights, lives, and property of every person. We will work in community partnerships in identifying and responding to social and neighborhood concerns and needs.

## City of Pharr, Texas

Department: Police	Function: Public Safety	Fund: General		
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full time Civil Service	132	132	132	132
Full time Employees	47	47	47	47
Department Expenditures*	\$ 11,921,186	\$ 12,629,040	\$ 12,524,100	\$ 13,593,000
<b>Outputs:</b>				
<b>Uniformed Services</b>				
<b>Patrol Section</b>				
Fleet Crashes	12	10	16	15
Workman's Comp Injuries	10	10	13	15
Vehicle Pursuits	23	20	27	30
Use of Force Reports	22	20	37	40
TASER Deployments	13	10	3	5
Weapon unholster	6	-	10	-
Weapon discharge	1	-	-	-
Mental Health Cases	137	125	86	90
Crime Prevention Checks	46,597	46,500	29,416	30,000
Operation Phoenix Checks	-	-	2,528	2,500
<b>CAPE</b>				
C.A.R.E. Contacts	4,616	4,600	16,628	16,500
UTV Patrols - Neighborhoods (hours)	528	500	498	500
Neighborhood Watch Meetings	2	10	14	15
School Presentations	46	50	42	40
Community Events	5	5	2	5
Non-Profit Organization Presentations	-	-	14	15
<b>K9 Section</b>				
K9 Depolyments	385	385	511	500
K9 Alerts	77	75	163	175
Total Arrests	158	160	211	200
<b>Crash Investigations</b>				
Total Crashes	2,974	3,000	2,541	2,500
Non-Injury Crashes	2,105	2,100	1,773	1,800
Injury Crashes	847	850	768	800
Hit & Run Crashes	507	500	457	500
Fatality Crash	4	5	7	8

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Police	Function: Public Safety		Fund:	General
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Outputs:</b>				
<b>Traffic Section</b>				
Traffic Contacts	27,309	27,300	22,851	22,000
Citations	15,375	15,500	11,774	11,000
Warnings	10,396	10,400	11,077	11,000
<b>Traffic (STEP)</b>				
Traffic Stops	-	1,200	1,232	1,200
Citations	-	1,000	1,058	1,000
Warnings	-	200	195	200
Arrests	-	50	47	50
Fines Collected (CMS Warrants)	-	3,600	36,183	36,200
Hours Worked	-	375	376	375
<b>Bridge Section</b>				
Outbound Enforcements	50	50	147	150
Primary Inspections	N/A	9,000	9,003	9,000
Secondary Inspections	N/A	125	127	125
Currency Seizures	-	-	-	-
Weapons Seizures	-	-	-	-
Undocumented Aliens @ POE	-	75	73	75
<b>Jail Section</b>				
Total Arrests	2,098	2,000	1,505	1,500
Misdemeanor Arrests	761	750	761	750
CMS Arrests	911	900	457	450
Felony Arrests	426	425	386	400
Fines Collected	\$ 173,011	\$ 175,000	\$ 92,718	\$ 92,000
<b>Criminal Investigations Division</b>				
<b>Crimes Against Person</b>				
Cases Submitted to DA's Office	227	225	218	200
Arrests	71	75	92	90
<b>Crimes Against Property</b>				
Cases Submitted to DA's Office	230	230	194	200
Arrests	106	100	75	75
<b>Other Offenses (DWI, POM, etc.)</b>				
Cases Submitted to DA's Office	1,176	1,175	799	800
Arrests	140	140	114	115
<b>Juvenile Section</b>				
Cases Submitted to DA's Office	154	150	160	150
Arrests	53	55	41	40
<b>Crime Scene</b>				
Crime Scene Call Outs	405	400	575	575
Property / Evidence Processed	1,117	1,120	2,923	3,000

## City of Pharr, Texas

City of Pharr, Texas				
Department: Police	Function: Public Safety		Fund: General	General
PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Outputs:</b>				
<b>Narcotics</b>				
Arrests	154	150	155	-
Marijuana	4,257	4,200	3,442	-
Hashish (Liquid / Solids)	N/A	-	-	-
Heroin	11	10	4	-
Cocaine	236	230	248	-
Synthetic Marijuana (lbs.)	6	5	1	-
HTC Liquid	133	130	-	-
Acid	N/A	-	1	-
Barbiturates	107	100	-	-
Methemphetamines (lbs.)	229	225	28	-
PCP / NBOMes (lbs.)	N/A	-	41	-
Currency Seizures	\$ 3,831,964	3,000,000	\$ 1,629,879	\$ 1,600,000
Monthly Awarded Currency Seizures	\$ 501,697	500,000	\$ 663,935	\$ 650,000
Vehicle Seizures	16	15	15	-
Real Property (Home)	1	1	1	-
<b>Support Services Division</b>				
<b>Training Section</b>				
In House Training Hours	3,683	3,500	1,723	1,700
Outside Training Hours	N/A	500	526	525
Number of Courses Given	181	175	60	60
<b>Communications Section</b>				
Average Response Time Emergency Calls (minutes)	4:36	3:30	3:23	3:00
Calls for Service	36,591	36,500	29,745	30,000
911 Calls For Service	89,994	90,000	61,263	61,000
Quality Control Checks on Calls	-	1,200	1,450	1,500
<b>Records Section</b>				
Main Pd - Walk In's	7,250	7,250	95,710	96,000
Substation - Walk In's	72	75	726	726
Records Revenue	2,313	2,400	\$ 32,127	\$ 33,000
Sex Offender Validations (Updates)	47	50	241	250
Alarm Permit Revenue	-	85,000	\$ 87,326	\$ 90,000
PIR Requests	22	25	272	275
<b>Uniform Crime Report Data</b>				
Murder	1	-	1	-
Rape	33	-	18	-
Robbery	13	-	21	-
Aggravated Assault	123	-	134	-
Assault	1,043	-	876	-
Burglary	346	-	238	-
Larceny	1,472	-	1,012	-
Auto Theft	88	-	61	-
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 161.10	\$ 170.66	\$ 169.24	\$ 183.69

## City of Pharr, Texas

Department: Municipal Court

Function: Public Safety

Fund: General

EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 224,757	\$ 254,100	\$ 254,100	\$ 254,025	\$ 281,300
Employee Benefits	62,598	101,250	101,250	93,550	116,300
Supplies	23,801	29,000	79,000	25,600	26,900
Maintenance	10,288	9,500	9,500	1,500	1,000
Rentals	1,613	2,400	2,400	2,400	3,100
Contractual Services	40,797	36,010	36,010	36,010	36,100
Other Services	16,604	16,350	16,350	12,000	16,000
Vehicle Maintenance	-	2,480	2,480	500	2,000
Debt Service	4,682	4,600	4,600	4,600	4,800
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 385,140</b>	<b>\$ 455,690</b>	<b>\$ 505,690</b>	<b>\$ 430,185</b>	<b>\$ 487,500</b>

### Purpose

To ensure the timely and efficient delivery and administration of justice.

### Main Duties

Adjudication of cases, setting of fines not otherwise set by state law or City ordinances, the provision of magistrate services by law enforcement agencies, and coordinating the administrative operations of the court.

### Divisions

Administration, Court

### Mission Statement

To be the most respected, effective, efficient, and impartial Municipal Court in Texas.

## City of Pharr, Texas

Department: Municipal Court	Function: Public Safety		Fund: General	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	8	8	8	8
Part-time Employees	1	-	-	-
Department Expenditures*	\$ 380,458	\$ 451,090	\$ 425,585	\$ 480,700
<b>Outputs:</b>				
Number of New Traffic Cases	14,653	14,700	14,937	15,000
Number of Old Traffic & Non-Traffic Cases	6,892	6,800	10,755	10,000
Number of New Non-traffic Cases	2,958	3,000	3,395	3,400
Number Cases Filed with the Court	17,611	17,600	18,332	18,500
Number of Cases Heard	37,793	37,800	39,914	40,000
Number of Cases Disposed	20,182	20,000	21,582	22,000
Number of Cases Dismissed	1,520	1,500	998	1,000
Number of Class C Warrants Activated	3,686	3,600	3,985	4,000
Number of Class A&B Warrants Executed	92	90	89	100
Number of Felony Warrants Executed	130	130	160	160
Number of Truancies	120	120	2	2
Number of Magistrations & Warrants	1,607	1,600	1,275	1,275
<b>Effectiveness Measures:</b>				
Traffic Cases Fined	11,880	12,000	13,471	13,500
Non-traffic Cases Fined	108	110	297	300
Traffic Cases Dismissed thru Compliance	1,356	1,400	952	1,000
Traffic Cases Dismissed - Other	1,281	1,200	700	700
Non-traffic Cases Dismissed	239	240	207	200
Average Waiting Time per Walk-in Customer (min.)	11	10	9	8
<b>Efficiency Measures:</b>				
Traffic Cases Heard	903	1,000	32,060	32,000
Non-traffic Cases Heard	211	1,000	7,854	8,000
Window Payments	N/A	10,000	10,243	10,000
Percent of Cases Dismissed	8.4%	8%	3.6%	3%
Percent of Fines Collected - 2 years or less	115%	100%	79%	100%
Percent of Fines Collected - more than 2 years	N/A	N/A	N/A	N/A
Expenditures per Capita	\$ 5.14	\$ 6.10	\$ 5.75	\$ 6.50

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Fire

Function: Public Safety

Fund: General

EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 3,557,522	\$ 3,803,200	\$ 3,716,450	\$ 3,466,989	\$ 3,911,100
Employee Benefits	1,496,539	1,811,800	1,811,650	1,655,800	1,956,500
Supplies	97,968	138,700	159,150	110,700	147,800
Maintenance	78,449	85,600	85,600	41,000	72,000
Rentals	12,391	15,600	15,600	9,734	9,200
Contractual Services	-	35,530	35,530	9,700	11,000
Other Services	131,982	147,200	147,200	140,500	146,500
Vehicle Maintenance	154,157	201,500	251,500	317,450	225,000
Debt Service	235,281	289,700	289,700	289,700	321,300
Capital Outlay	59,338	885,000	889,550	885,000	400,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 5,823,627</b>	<b>\$ 7,413,830</b>	<b>\$ 7,401,930</b>	<b>\$ 6,926,573</b>	<b>\$ 7,200,400</b>

### Purpose

Provide an educational and effective public service through aspects of fire prevention and public safety.

### Main Duties

Saving lives and protecting property; public education/fire prevention; records management; fire and building code enforcement; inspection services; fire investigations; City developmental review

### Divisions

Administration; Prevention; Suppression; Communications

### Mission Statement

To save lives, protect property, and the environment while ensuring the safety and survival of its firefighters. To provide the best possible emergency services through fire and rescue response. To promote fire safety and enhance the lives of its residents and visitors through fire prevention and public education. To plan, train and prepare for catastrophic events.

## City of Pharr, Texas

Department: Fire	Function: Public Safety		Fund: General	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Number of Firefighters Personnel	62	62	62	62
Number of Inspectors	3	3	4	4
Number of Firefighting Authorized Apparatus	9	9	10	10
Number of Pumper Companies with Min 4 (persons)	4	4	4	4
Number of Public Educators	-	-	1	1
Number of Communication Officers	5	5	5	5
Department Expenditures*	\$ 5,529,008	\$ 6,239,130	\$ 5,751,873	\$ 6,479,100
<b>Outputs:</b>				
Overheat, Explosion (no fire)	2	2	819	800
Special Incident Calls	5	7	155	150
Mutual Aid Calls	-	10	13	10
Rescue and EMS Calls	596	771	1,048	1,000
Hazardous Condition	98	7	133	125
Service Calls	102	46	152	150
Good Intent Call	74	100	135	125
False Alarms	156	300	208	200
Severe Weather Calls	-	1	-	-
<b>Operations Division</b>				
Average Number of Vehicles Maintained by Fire Personnel	24	24	21	24
<b>Training Division</b>				
Total Number of Classes	55	200	58	60
Total Number of C.E. Hours	81	1,200	117	120
Fire Safety Training	6	30	8	10
EMS Training	4	500	5	5
Hazmat Training	1	126	3	5
<b>Fire Prevention Division</b>				
Presentations	81	250	136	140
Total Audience	10,208	20,000	18,734	19,000
Inspections	1,062	1,740	2,273	2,300
Investigations	6	12	38	40
<b>Effective Measures:</b>				
Average Response Time(minutes)	5:06	6:25	5:53	5:30
<b>Efficiency Measures:</b>				
Average Number of Inspections per Inspector	45	40	54	50
# of Firefighters per 1000 Residents	0.8	0.8	0.8	0.8
# of Firefighters per Square Mile	2.8	2.8	2.8	2.8
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 74.72	\$ 84.31	\$ 77.73	\$ 87.56

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Police Athletic League Administration		Function:	PAL	Fund:	General
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 470,971	\$ 468,120	\$ 387,320	\$ 387,320	\$ 333,400
Employee Benefits	109,356	120,940	113,440	113,440	94,400
Supplies	-	-	-	-	-
Maintenance	-	-	-	-	-
Rentals	-	-	-	-	-
Contractual Services	-	-	-	-	-
Other Services	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 580,327</b>	<b>\$ 589,060</b>	<b>\$ 500,760</b>	<b>\$ 500,760</b>	<b>\$ 427,800</b>

**Purpose**

To cement a bond between Pharr Police Officers and the youth in our community to minimize crime

**Main Duties**

Sport activities programs with youth

**Divisions**

Administration and Sports Programs

**Mission Statement**

To minimize youth crime through educational athletic and other recreational activities.

## City of Pharr, Texas

Department:	Police Athletic League Administration		Function:	PAL		Fund:	General		
PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17					
<b>Inputs:</b>									
Fulltime Employees	7	7	7	7					
Part-time Employees	44	44	38	38					
Department Expenditures	\$ 580,327	\$ 589,060	\$ 500,760	\$ 427,800					
<b>Outputs:</b>									
Number of Programs Offered	14	13	7	7					
Schools Served	21	20	21	21					
Flag Football	150	350	200	200					
Tackle Football	300	200	325	325					
Boxing	30	25	25	25					
Basketball	800	800	775	800					
Soccer	520	750	510	500					
Wrestling	20	200	38	40					
Rugby	210	15	42	40					
Winter Baseball	-	150	200	200					
Pony Baseball/Softball	998	150	704	700					
Volleyball	300	550	340	350					
Mentoring	25	300	-	25					
Explorer Program	23	25	-	25					
Events	14	20	7	10					
Sports Tournaments	28	14	16	15					
Sports Camps	14	15	-	-					
Crossfit Camp 1	63	5	30	30					
Crossfit Camp 2	45	50	40	40					
Little Hot Shots	25	40	43	40					
Baseball Camp (June)	36	20	44	40					
Pitcher/Catcher Camp	15	30	-	10					
Softball Camp	25	50	10	10					
Volleyball Camp	40	15	20	20					
Wrestling Camp	55	25	20	20					
Football Camp	70	40	52	50					
Soccer Camp	245	50	141	150					
Baseball Camp (March)	25	70	-	-					
Nickelodeon Day of Play (Tennis)	60	225	103	100					
Lineman Challenge (June)	162	25	180	200					
Lineman Challenge (July)	72	50	50	50					
Seven on Seven	200	150	132	150					
Baseball Facility Individuals	43	70	228	250					
Baseball Facility Teams	60	200	154	150					
Volunteer Hours for Volleyball	N/A	1,000	1,297	1,300					
Volunteer Hours for Tackle Football	N/A	2,000	2,778	2,800					
Volunteer Hours for Winter Baseball	N/A	2,000	2,180	2,200					
Volunteer Hours for DRIBL Basketball League	N/A	500	520	550					
Volunteer Hours for Girls Basketball	N/A	500	615	650					
Volunteer Hours for Boys Basketball	N/A	1,000	1,148	1,200					
Volunteer Hours for Flag Football	N/A	1,000	1,146	1,200					
Volunteer Hours for Pony Baseball/Softball	N/A	4,000	4,204	4,200					
<b>Efficiency Measures:</b>									
Expenditure per Capita	\$ 7.84	\$ 7.96	\$ 6.77	\$ 5.78					

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Street Maintenance		Function: Highways & Streets		Fund: General	
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 1,594,284	\$ 1,642,300	\$ 1,864,150	\$ 1,899,500	\$ 2,088,800
Employee Benefits	775,397	854,450	981,150	988,662	1,117,000
Supplies	39,915	266,100	335,950	250,950	262,400
Maintenance	146,916	123,000	161,000	161,000	135,000
Rentals	9,042	8,000	8,000	8,000	9,300
Contractual Services	75,385	65,000	69,000	85,000	50,000
Other Services	1,536,159	793,500	813,500	681,828	791,000
Vehicle Maintenance	327,010	424,060	438,060	342,000	361,800
Debt Service	339,932	447,700	447,700	447,700	452,900
Capital Outlay	594,838	470,400	630,700	580,400	165,500
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 5,438,878</b>	<b>\$ 5,094,510</b>	<b>\$ 5,749,210</b>	<b>\$ 5,445,040</b>	<b>\$ 5,433,700</b>

### Purpose

Maintain the city streets and storm drainage system as well as its improvements, providing effective street maintenance, environmentally responsible drainage and professional engineering. To improve the safety and quality of life for the citizens of Pharr.

### Main Duties

Street and storm drain system maintenance, also meet the support and infrastructure demands of the city, including planning, development, construction, and inspection of new street and storm drain systems, and serve as first responders in emergency situations.

### Divisions

Administration, Streets & Alleys, Drainage & Right Of Ways, and Recycling

### Mission Statement

Provide quality services, within available resources to our residents in a timely and efficient manner, enhancing the health and welfare for all.

## City of Pharr, Texas

Department: Street Maintenance		Function: Highways & Streets		Fund: General	
PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17	
<b>Inputs:</b>					
Full time employees	53	55	64	64	
Department expenditures	\$ 4,504,109	\$ 4,176,410	\$ 4,416,940	\$ 4,815,300	
<b>Outputs:</b>					
<b>Animal Control-Work Orders</b>					
Number of rabies vaccination clinics	2	2	14	14	
Abandonment	15	15	17	17	
Complaints (animal control)	196	196	167	167	
Bats	17	17	18	18	
Bees	195	195	133	133	
Care of Premises	55	55	44	44	
Cat Bite	2	2	1	1	
Citations	220	220	214	214	
Cruelty	110	110	105	105	
Dead Animal	1,616	1,616	1,689	1,689	
Dog Bite	65	65	113	113	
Fowls	72	72	48	48	
Howling/barking	24	24	25	25	
Injured Animal	102	102	120	120	
Livestock	37	37	40	40	
Loaded trap	1,717	1,717	2,181	2,181	
Loose Dog	1,209	1,209	1,345	1,345	
PVAC-drop off	173	173	177	177	
Snake	48	48	65	65	
Unwanted cat	218	218	172	172	
Unwanted dog	560	560	572	572	
Vicious Dog	101	101	72	72	
<b>Animal Shelter Statistics</b>					
Animal Shelter Revenue	\$ 19,040	\$ 19,040	\$ 11,335	\$ 11,335	
Dogs returned	136	136	127	127	
Cats returned	3	3	2	2	
Quarantined Cats	2	2	2	2	
Quarantined Dogs	22	22	65	65	
Dogs Detained	2,792	2,792	555	555	
Cats Detained	397	397	235	235	
Euthanized cats	238	238	23	23	
Euthanized opossums	1,437	1,437	1,500	1,500	
Fowls confined	3	3	2	2	
Livestock confined	10	10	6	6	
<b>Animal Control Field Statistics</b>					
Live Dogs	N/A	N/A	841	841	
Live Cats	N/A	N/A	663	663	
Dead Dogs	N/A	N/A	561	561	
Dead Cats	N/A	N/A	401	401	
Dead (Other)	N/A	N/A	393	393	
Fowls	N/A	N/A	10	10	
Livestock	N/A	N/A	4	4	
Bats	N/A	N/A	1	1	
Racoons	N/A	N/A	4	4	
Snakes	N/A	N/A	2	2	
Other	N/A	N/A	11	11	

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Street Maintenance	Function: Highways & Streets		Fund: General	
PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Fleet Services</b>				
Total City Fleet (vehicles)	321	321	320	320
Total City Fleet (mobile)	212	212	212	212
Number of vehicles per mechanic	107	107	107	107
Administration	N/A	N/A	-	-
Bridge	N/A	N/A	1	1
CDBG	N/A	N/A	-	-
Court	N/A	N/A	-	-
Development Services	N/A	N/A	5	5
Engineering	N/A	N/A	1	1
Fire Department	N/A	N/A	14	14
Golf Course	N/A	N/A	1	1
IT	N/A	N/A	2	2
Library	N/A	N/A	-	-
PAL	N/A	N/A	1	1
Parks	N/A	N/A	5	5
PEDC	N/A	N/A	-	-
Police Department	N/A	N/A	85	85
Public Utilities	N/A	N/A	31	31
Public Works	N/A	N/A	61	61
<b>Drainage</b>				
Miles of drain canals (city wide total)	40	40	40	40
Miles of drain canals maintained by Pharr	11	11	11	11
Miles of storm water pipes	97	97	97	97
Drain canal citizen concerns	24	24	5	5
Drainage improvement Project	6	6	1	1
Flooding calls	127	127	6	6
Curb and Gutter calls	-	-	1	1
Inlet/Storm Line cleaning calls	19	19	12	12
R.O.W. Maintenance calls	46	46	13	13
Sand bag requests	-	-	3	3
Standing Water (off-street) calls	39	39	4	4
Storm water infrastructure damage calls	3	3	5	5
Storm Event	-	-	103	103
Weedy Lot Calls	1	1	1	1
<b>Environmental</b>				
Debris and Solid Waste collection	20	20	15	15
Excess Watering	-	-	-	-
Illegal Dumping	4	4	14	14
Illicit Discharge	11	11	7	7
Scrap Tires Tagged	2,454	2,454	1,441	1,441
Scrap Tire Violations	720	720	497	497
Cement Company Violation	-	-	2	2
Court Citations	-	-	18	18
Development Violations	1	1	2	2
Illicit Discharge Violations	-	-	22	22
Right of Way Violations	651	651	219	219
Inspection-ROW	281	281	119	119
Inspection- Construction Sites	13	13	20	20
Scrap Tire Inspections	100	100	492	492
Tire Shop Violations	26	26	36	36
Vector Control	57	57	16	16
Miles of Drain Canals (city wide)	N/A	N/A	34	34
Miles of Drain Canals maintained by City	N/A	N/A	12	12
ROW City Property Calls	N/A	N/A	4	4
ROW Drain Canal Calls	N/A	N/A	2	2
ROW Obstruction Calls	N/A	N/A	6	6
ROW	N/A	N/A	3	3
ROW Vector Control Calls	N/A	N/A	9	9
Total Recyclables in lbs.	1,557,174	1,557,175	1,313,968	1,313,969
Total Recyclables Revenue	\$ 76,891	\$ 76,891	\$ 43,228	\$ 43,228
Scrap Tire Revenue	\$ 24,790	\$ 24,790	\$ 23,224	\$ 23,224
Tire Shop Permit Revenue	\$ 1,545	\$ 1,545	\$ 1,120	\$ 1,120

## City of Pharr, Texas

Department: Street Maintenance		Function: Highways & Streets		Fund: General	
PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17	
<b>Operation Clean Sweep</b>					
City wide (12 Zones)	12	12	9	9	
Trash collected (Tons)	-	-	36	36	
Scrap tires collected	-	-	1,714	1,714	
Volunteers	-	-	287	287	
<b>Recycle Center</b>					
Collection routes (curb side) (schools/commercial)	2	2	7	7	
<b>Waste Management</b>					
Collection routes (Garbage) per household	1	1	4	4	
Collection routes (Brush) per household	1	1	1	1	
<b>Transportation (Streets)</b>					
Alley Repair	22	22	50	50	
Curb and Gutter Repair	-	-	8	8	
Obstruction on roadway	36	36	26	26	
Open Cut Repair	-	-	18	18	
Pot Hole Repair	1,801	1,801	727	727	
Street Improvement Projects (failures)	-	-	3	3	
Sidewalk Repair	4	4	12	12	
Street sweeping	39	39	61	61	
Utility Road Repair	11	11	37	37	
<b>Inventory:</b>					
Total # of Paved miles	214	214	214	214	
Street Improvements (miles)	7	7	8	8	
<b>Traffic Safety</b>					
Graffiti Abatement	27	27	46	46	
Obstruction of Traffic Signal or Sign	69	69	66	66	
Pavement Markings	5	5	9	9	
Pedestrian Signal	2	2	8	8	
Road Closure	56	56	22	22	
School Light	3	3	12	12	
Signal Light	-	-	18	18	
Signal Preventive Maint.	66	66	140	140	
Stop Sign Down	-	-	87	87	
Street Light	40	40	59	59	
Street Name Sign	46	46	56	56	
Traffic Calming	10	10	15	15	
Traffic Control	31	31	25	25	
Traffic Sign	47	47	43	43	
Traffic Signal	79	79	97	97	
<b>Inventory:</b>					
Actuated Intersections	44	44	44	44	
Pole Flashers	7	7	7	7	
Overhead Flashers	7	7	7	7	
Diamond Intersections	8	8	8	8	
<b>Effectiveness:</b>					
Expenditures per capita	\$ 60.87	\$ 56.44	\$ 59.69	\$ 65.07	

## City of Pharr, Texas

Department: Innovation & Technologies		Function: General		Fund: General	
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 399,671	\$ 475,050	\$ 496,250	\$ 490,736	\$ 465,200
Employee Benefits	124,523	159,100	159,100	142,400	162,400
Supplies	106,726	72,675	80,675	87,725	68,700
Maintenance	274,434	336,200	331,700	344,200	250,000
Rentals	61	-	3,000	-	3,100
Contractual Services	121,622	101,600	89,800	45,000	79,000
Other Services	256,087	258,200	262,700	208,000	231,500
Vehicle Maintenance	8,942	16,325	19,125	15,400	16,000
Debt Service	93,891	94,000	94,000	94,000	87,800
Capital Outlay	19,932	-	-	-	46,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,405,888</b>	<b>\$ 1,513,150</b>	<b>\$ 1,536,350</b>	<b>\$ 1,427,461</b>	<b>\$ 1,409,700</b>

### Purpose

Provide procurement, management and maintenance of all city data networks, hardware, software, peripherals and telecommunications. Ensure data security, standards, and compliance.

### Main Duties

Security of electronic data, standardization of information technology hardware/software, increase efficiency and productivity via software programming.

### Divisions

Systems Engineering, Networking, Thin Clients

### Mission Statement

The IT Department provides technology support and solutions to all City staff, elected officials, and its citizens to improve employee productivity, ensure data security, and improving service to all the stakeholders of Pharr.

## City of Pharr, Texas

Department: Innovation & Technologies	Function: General		Fund: General	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b><i>Input:</i></b>				
Number of Full Time Employees	8	10	9	9
Number of Support Personnel	6	8	6	6
Department Expenditures*	\$ 1,292,065	\$ 1,419,150	\$ 1,333,461	\$ 1,275,900
<b><i>Outputs:</i></b>				
Number of Users Supported	585	700	719	720
Number of PC's/Laptops Supported	381	453	456	450
Number of Servers Supported	25	28	28	28
Number of Mobile Unites Supported (PD/FD)	89	95	95	95
Number of Portable Data Devices Supported	285	312	313	310
Number of Two-Radios Supported (not towers)	425	580	568	570
Number of Security Systems/Cameras Supported	129	150	160	160
Number of 24 Hour 911 Centers Supported	2	2	2	2
Number of Webistes Suppoorted (software/security)	7	10	13	15
Number of Printers & Scanners Supported	42	35	30	30
Number of Contracted Computers/Printers Supported	56	60	62	62
Number of Annual WiFi-Public Users	91,250	130,000	149,341	150,000
Number of Networks Supported	56	68	69	70
Number of Applications Supported	24	35	39	40
Number of Phone Sytems Supported	3	3	3	3
Number of Work Orders Closed	3,453	5,684	7,624	7,500
<b><i>Effectiveness Measures:</i></b>				
Average Days to Close Work Orders	3	5	5	4
Percent of Support Hours	85%	85%	91%	90%
Number of Project Hours	10	10	7	10
Known Security Breaches	-	-	4	-
Phone Systems-Processed Calls	958,966	1,000,000	13,798,897	14,000,000
Firewall Instruction Alerts	N/A	N/A	798,454	750,000
System Uptime (non maintenance window)	99.92%	99.97%	99.77%	99.90%
<b><i>Efficiency Measures:</i></b>				
Average Monthly Requests Closed per Person	43	59	60	60
Average Social Media Impact	N/A	N/A	29,676	30,000
Pharr.LIFE-Popularity Average Daily Hits	N/A	N/A	731	800
Expenditures per Capita	\$ 17.46	\$ 19.18	\$ 18.02	\$ 17.24

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Media					
Function: General					
Fund: General					
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 169,000
Employee Benefits	-	-	-	-	74,800
Supplies	-	-	-	-	8,000
Other Services	-	-	-	-	5,000
<b>DEPARTMENT TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 256,800</b>

### **Purpose**

The Communications team provides official city information and communications to the public across multiple platforms including print publications, broadcast video, web communication and social media, serves as liaison between the media and City staff, and coordinates with local state authorities to disseminate news and information to the public.

### **Main Duties**

Print graphics, social media outlets management, marketing, print media coordination, press conferences, preparing of videography/ photography products and act as the historian for the City of Pharr. Record and produce official government meetings and comply with open records laws as required.

### **Divisions**

### **Mission Statement**

To provide official city information and communications to the public by utilization of various platforms.

## City of Pharr, Texas

Department: Library

Function:

Culture & Rec.

Fund: General

EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 600,535	\$ 666,700	\$ 632,600	\$ 611,061	\$ 649,600
Employee Benefits	197,787	226,700	226,700	169,900	242,100
Supplies	58,379	47,300	61,800	65,700	50,600
Maintenance	26,309	20,900	36,400	36,400	27,500
Rentals	16,746	19,000	19,000	1,000	16,300
Contractual Services	3,352	3,800	3,800	3,800	3,800
Other Services	104,885	102,900	102,900	91,700	120,500
Vehicle Maintenance	925	600	600	500	1,500
Capital Outlay	102,477	85,000	85,000	85,000	100,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,111,394</b>	<b>\$ 1,172,900</b>	<b>\$ 1,168,800</b>	<b>\$ 1,065,061</b>	<b>\$ 1,211,900</b>

### Purpose

The primary function to adults is to provide materials of both a recreational and instructional nature which communicate experiences and ideas from one person to another.

The primary function to young adults is to assist with specific educational needs, encourage self-realization, widen their knowledge of the smaller community in which they reside as well as the world at large, enrich their life and help them fulfill recreational and emotional needs.

The primary function to children is to supplement, compliment, and enhance in knowledge, awareness, judgment, and manners the child's home, school, church and community experiences in helping them realize the fullest possible potential of childhood.

### Main Duties

To provide library materials and customer service to adults, young adults, and children of the community.

### Divisions

Administration, Cataloging, Circulation, Reference, and Children's Department

### Mission Statement

The Pharr Memorial Library strives to promote the love of reading and serve as a gateway to knowledge for our community.

## City of Pharr, Texas

Department: Library                      Function: Culture & Rec.                      Fund: General

<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b><i>Inputs:</i></b>				
Full Time Employees	19	19	19	19
Part-Time Employees	6	6	6	6
Department expenditures*	\$ 1,008,917	\$ 1,087,900	\$ 980,061	\$ 1,111,900
<b><i>Outputs:</i></b>				
Door Count	275,209	275,000	213,961	220,000
Number of Patron Registrations	1,284	1,300	1,203	1,300
Number of Computer Sessions	131,077	132,000	97,627	100,000
Number of Wireless Users	6,980	7,000	6,703	7,000
Number of Active Borrowers/Cards Issued	36,985	37,000	40,176	40,000
Number of Circulation Transactions	85,001	85,000	82,031	85,000
Café 121 Revenue	\$ 20,042	\$ 20,000	\$ 19,053	\$ 20,000
Circulation Revenue	\$ 60,202	\$ 60,000	\$ 52,006	\$ 55,000
Items Added to Collection	4,719	4,800	4,443	4,500
Items Deleted from Collection	7,011	7,000	2,645	2,700
Number of Children's Programs	-	-	300	300
Children's Summer Program Registrations	1,128	1,200	1,017	1,000
Children Reaching Summer Reading Goals	360	400	412	500
Summer Programs Attendance	3,168	3,200	1,827	1,900
Number of Programs	1,125	1,125	70	100
Number of Books Read by Children	13,050	13,000	13,410	13,500
<b><i>Efficiency Measures:</i></b>				
Percent of Residents with a Library Card	N/A	54%	54%	54%
Expenditures per capita	\$ 13.63	\$ 14.70	\$ 13.24	\$ 15.03

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department:	Parks & Recreation		Function:	Culture & Rec.		Fund:	General	
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17			
Salaries	\$ 1,682,850	\$ 1,590,100	\$ 1,614,900	\$ 1,608,026	\$ 1,664,700			
Employee Benefits	436,807	448,020	382,320	350,220	605,400			
Supplies	286,675	282,900	250,200	204,800	225,900			
Maintenance	118,638	76,000	71,300	56,300	76,000			
Rentals	6,597	10,500	10,500	4,500	3,800			
Contractual Services	71,188	75,000	6,000	5,500	8,000			
Other Services	238,828	208,500	205,900	246,833	245,900			
Vehicle Maintenance	43,237	75,350	56,350	43,850	37,000			
Debt Service	78,583	78,700	78,700	78,700	61,800			
Capital Outlay	-	-	-	-	-			
Non-Departmental	-	-	-	-	-			
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,963,402</b>	<b>\$ 2,845,070</b>	<b>\$ 2,676,170</b>	<b>\$ 2,598,729</b>	<b>\$ 2,928,500</b>			

**Purpose**

To provide quality recreational opportunities as well as maintain and preserve the facilities of the citizens that we are proud to serve.

**Main Duties**

Responsible for maintaining 57 acres of parks, approx. 25 acres of landscaping, four public buildings, as well as recreation and athletic programs for the community.

**Divisions**

Administration, Park Maintenance, Building Maintenance, Recreation and Athletics

**Mission Statement**

To provide quality of life services in the community through the implementation of youth recreational and leisure opportunities.

## City of Pharr, Texas

Department: Parks & Recreation	Function: Culture & Rec.	Fund: General		
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Fulltime Employees	24	24	29	29
Part time Employees	60	60	137	137
Department Expenditures*	\$ 2,884,819	\$ 2,691,020	\$ 2,520,029	\$ 2,829,700
<b>Outputs:</b>				
Number of rental pavillions available	1	1	1	1
Number of pools available	1	1	1	1
Number of properties maintained	4	4	4	4
Number of park acres maintained	8	8	8	8
Number of pavillions maintained	-	3	1	1
Number of playscape areas maintained	-	11	10	10
Number of athletic fields maintained	3	9	3	3
Number of special events supported	27	27	30	30
Number of recreational programs offered	11	90	13	15
Number of tennis participants	15	100	124	125
Number of 2nd grade swim participants	215	2,000	2,491	2,500
Number of USA swim team participants	24	75	402	400
Number of lap swim participants	240	350	1,860	1,900
Number of water aerobic participants	21	90	255	250
Number of adult crossfit participants	44	N/A	83	100
<b>Effectiveness Measures:</b>				
Number of paid Civic Center rentals	5	5	108	100
Number of non-paid Civic Center rentals	100	100	57	100
Number of pavillion rentals	9	9	111	100
<b>Efficiency Measures:</b>				
Expenditure per capita	\$ 38.98	\$ 36.37	\$ 34.05	\$ 38.24

\* Expenditures excluding Debt Service/Capital Outlay





## City of Pharr, Texas

Department: Human Resources	Function: General		Fund: General	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	-	5	5	6
Part Time Employees	-	-	-	-
Department Expenditures *	\$ 3,190	\$ 249,240	\$ 280,510	\$ 460,500
<b>Outputs:</b>				
Total of FMLA Applications Processed	1	10	2	2
Total Number of Criminal Background	25	25	277	250
Total Number of Pre-Employment Drug	12	25	213	250
Total Number of Physical Examinations	11	25	52	25
Total Number of New Hires	11	10	233	25
Average of Employees Paid Biweekly	682	680	687	680
Total Number of Complaints Investigated	2	5	11	5
Total Number of Reported Injuries	N/A	-	106	-
Number of Post Accident Drug Test	N/A	5	15	-
Number of Random Drug Test	N/A	150	156	150
<b>Effectiveness Measures:</b>				
Total Number of Exit Interviews Conducted	5	5	88	5
Total Number of New Hire Orientations	2	2	20	24
<b>Efficiency Measures:</b>				
Employee Turnover Rate	1%	1%	1%	1%
Expenditures per Capita	\$ 0.04	\$ 3.37	\$ 3.79	\$ 6.22

\* Expenditures excluding Debt Service/Capital Outlay

# City of Pharr, Texas

Department: Planning & Code Enforcement					
Function: General					
Fund: General					
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 778,957	\$ 814,600	\$ 814,600	\$ 703,749	\$ 829,800
Employee Benefits	249,545	295,800	291,800	218,354	321,100
Supplies	21,478	19,500	19,500	15,900	17,400
Maintenance	4,152	1,500	2,500	2,000	2,000
Rentals	8,691	7,100	7,100	7,100	10,700
Contractual Services	94,467	27,000	232,000	102,000	27,000
Other Services	62,088	76,400	83,400	54,100	61,400
Vehicle Maintenance	29,397	36,800	32,800	23,300	36,800
Debt Service	7,763	7,900	7,900	7,900	3,400
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,256,538</b>	<b>\$ 1,286,600</b>	<b>\$ 1,491,600</b>	<b>\$ 1,134,402</b>	<b>\$ 1,309,600</b>

**Purpose**

To provide professional and technical assistance in effectively facilitating the future growth and development of the city of Pharr through comprehensive zoning/rezoning regulations, ordinances, and sound planning principles.

**Main Duties**

Lessen congestion; secure safety from panic and other dangers; promote health and general welfare; protect the overcrowding of land and abutting traffic ways; avoid undue concentration of population; avoid undue concentration of population; facilitate the adequate provisions of transportation, water, sewage, schools, parks, and other public requirements, empower community self-help programs, establish community priorities to target code compliance and health issues; and protect and preserve places and areas of historical and cultural importance.

**Divisions**

Building Safety, Planning & Zoning, Code Compliance, and Public Health

**Mission Statement**

We work in partnership with the people of the City to preserve and enhance the safety, appearance, and economic stability of our community through diligent enforcement of applicable ordinances and land use regulations in order to provide a safe and desirable living and working environment.

## City of Pharr, Texas

Department: Planning & Code Enforcement	Function: General		Fund: General	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	20	20	21	21
Department Expenditures*	\$ 1,248,775	\$ 1,278,700	\$ 1,126,502	\$ 1,306,200
<b>Outputs:</b>				
<b>Code Compliance &amp; Health</b>				
Weedy Lots	653	650	284	300
Weedy Lot Letters Mailed	2,114	2,100	2,599	2,600
Work Orders Issued	2,600	2,600	1,888	2,000
No. of Cuts	1,954	2,000	2,365	2,400
Liens Recorded/Released	722	700	363	375
Illegal Dumping	102	100	157	160
Unsafe/Unsecured Structures	11	10	20	20
Temporary Signs	3	5	5	5
Care of Premises	141	150	145	150
Junk Vehicles	78	80	70	70
Operation without a C/O	42	50	48	50
CUP Inspections	122	125	90	100
Zoning Violations	48	50	49	50
Animal Control	7	10	21	25
Garage Sales	6	5	8	10
Illegal Utilities	25	25	33	30
Building Without a Permit	39	40	64	65
Health Violations	4	5	3	5
No. of Cases sent to Municipal Court	74	75	124	125
Demo: Bin Only	-	-	-	-
Demo: Demolish	-	-	-	-
Total Calls for Service	132	150	1,402	1,500
<b>Building Safety and Health Permits</b>				
Building Permits: Commercial	165	175	173	175
Building Permits: Residential	1,647	1,700	1,516	1,500
Number of Subdivisions	24	25	6	5
Mechanical Permits	308	325	342	350
Plumbing Permits	473	475	506	500
Electrical Permits	837	850	752	750
Plan Reviews	41	50	16	15
Certificates of Occupancy Issued	523	550	304	300
Garage Sales	4,176	4,200	3,664	3,700
Health Business Permits	441	450	358	360
Health Training Classes (#)	1,688	1,700	1,724	1,725
Number of Inspections	N/A	N/A	3,081	3,100
<b>Planning &amp; Development</b>				
Number of Change of Zones	22	25	17	20
Number of Conditional Use Permits	41	50	25	25
Number of BYOB Permits	2	5	-	-
Consultation with other Professionals	N/A	N/A	389	400
Consultations with the Public	N/A	N/A	1,175	1,200
Board of Adjustments Cases	3	5	1	1
Special Department Projects	N/A	N/A	33	35
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 16.88	\$ 17.28	\$ 15.22	\$ 17.65

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Engineering		Function: General		Fund: General	
EXPENDITURES	Actual 14-15	Amended Budget 15-16	Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 242,043	\$ 300,250	\$ 300,250	\$ 284,354	\$ 361,100
Employee Benefits	64,527	95,800	95,800	84,148	122,200
Supplies	7,302	13,500	13,500	5,450	7,100
Maintenance	275	2,000	2,000	100	2,000
Rentals	1,830	3,800	3,800	-	-
Contractual Services	6,350	-	-	-	-
Other Services	14,023	21,000	21,000	13,400	12,100
Vehicle Maintenance	29,397	36,800	32,800	23,300	36,800
Debt Service	7,340	7,400	7,400	7,400	7,400
Capital Outlay	-	21,900	21,900	21,900	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 373,086</b>	<b>\$ 502,450</b>	<b>\$ 498,450</b>	<b>\$ 440,052</b>	<b>\$ 548,700</b>

### Purpose

Management of the City's capital improvements and assist in the development of goals and objectives for the city.

### Main Duties

Provide management of staff, engineering and architectural consultants in City projects; provide subdivision preliminary plat reviews for consistency and compliance with City standards; review, inspect, and manage infrastructure construction for all new development and capital projects in the City; maintain a geographical information system (GIS) of the City.

### Divisions

Subdivision platting, GIS, Project Management

### Mission Statement

The Engineering Department will enhance health, safety, and welfare in the City by providing economical, responsive, and cost effective professional engineering and architectural services. We employ qualified and competent professionals, cultivating an innovative work environment while striving to continuously improve.

# City of Pharr, Texas

Department: Engineering		Function: General		Fund: General	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17	
<b><i>Inputs:</i></b>					
Full Time Employees	5	5	5	5	
Part-Time Employees	-	1	-	-	
Department Expenditures*	\$ 365,747	\$ 469,150	\$ 410,752	\$ 541,300	
<b><i>Outputs:</i></b>					
Number of Subdivisions Reviewed	60	60	32	50	
Number of Building Permits Reviewed	156	160	50	50	
Number of Engineering Projects (In House)	5	2	4	5	
Number of Engineering Contracts	12	15	22	25	
Number of Construction Contracts	4	5	9	10	
Number of Inspection Projects	10	10	23	25	
<b><i>Efficiency Measures:</i></b>					
Expenditures per capita	\$ 4.94	\$ 6.34	\$ 5.55	\$ 7.31	

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Non-Departmental

Function: General

Fund: General

EXPENDITURES	Actual 14-15	Amended Budget 15-16	Budget 15-16	Projected Actual 15-16	Budget 16-17
Sanitation	\$ 1,913,830	\$ 1,930,000	\$ 1,930,000	\$ 1,800,000	\$ 1,910,000
Debris/Brush	630,740	600,000	600,000	660,000	673,200
Street Lights	686,137	700,000	700,000	700,000	700,000
Legal	260,979	225,000	175,000	225,000	250,000
Engineering	209,934	100,000	100,000	30,000	350,000
City Hall	142,968	120,000	120,000	80,000	80,000
City Commission	28,465	80,000	70,000	75,000	60,000
Transfers	6,428,788	19,230,195	19,508,895	19,025,889	5,050,200
Land Purchase	113,526	-	-	-	-
Other	3,745,610	1,995,680	2,116,680	1,635,830	2,821,500
<b>DEPARTMENT TOTAL</b>	<b><u>\$ 14,160,977</u></b>	<b><u>\$ 24,980,875</u></b>	<b><u>\$ 25,320,575</u></b>	<b><u>\$ 24,231,719</u></b>	<b><u>\$ 11,894,900</u></b>

## **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**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>Revenues</u></b>					
500 - General Tax Revenue	\$ 1,011,390	\$ 850,000	\$ 850,000	\$ 900,000	\$ 800,000
560 - Charges for Current Services	1,036,259	905,000	905,000	1,061,262	955,000
560 - Intergovernmental	622,241	150,000	150,000	910,000	150,000
570 - Grants	1,546,990	2,777,500	2,777,500	1,341,436	4,306,050
580 - Others	28,004	10,000	10,000	2,000	2,000
580 - Transfers/Others	86,597	160,300	160,300	82,300	183,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 4,331,481	\$ 4,852,800	\$ 4,852,800	\$ 4,296,998	\$ 6,396,550
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditures</u></b>					
General government	\$ 965,025	\$ 1,125,500	\$ 1,125,500	\$ 729,246	\$ 1,754,000
Public safety	992,197	2,430,300	2,430,300	1,327,750	2,089,650
Highways and streets	713,500	1,288,000	1,288,000	1,102,182	1,330,000
Culture and recreation	74,000	94,000	94,000	60,000	1,445,000
Transfer Out	201,666	540,000	540,000	184,500	306,400
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 2,946,388	\$ 5,477,800	\$ 5,477,800	\$ 3,403,678	\$ 6,925,050
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Revenues Over/(Under) Expenditures	\$ 1,385,093	\$ (625,000)	\$ (625,000)	\$ 893,320	\$ (528,500)
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Grants-CDBG - Current Year	\$ -	\$ -	\$ -	\$ -	\$ 1,131,900
Grants-Other CDBG Program Funds	1,004,010	1,130,200	1,130,200	706,946	240,000
Transfer In	86,597	82,300	82,300	82,300	183,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 1,090,607	\$ 1,212,500	\$ 1,212,500	\$ 789,246	\$ 1,555,400
<b><u>EXPENDITURES</u></b>					
Personnel	\$ 292,126	\$ 261,650	\$ 261,650	\$ 250,126	\$ 371,200
Supplies	8,587	7,000	7,000	2,750	7,000
Maintenance	-	500	500	-	500
Rentals	4,151	2,000	2,000	3,700	2,000
Other	10,342	10,500	10,500	12,520	8,000
Vehicle Maintenance	2,105	3,300	3,300	1,100	3,300
Debt Service	358,262	419,800	419,800	419,800	416,300
Non-Departmental	415,034	507,750	507,750	99,250	747,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 1,090,607	\$ 1,212,500	\$ 1,212,500	\$ 789,246	\$ 1,555,400
Net Revenues Over/(Under) Expenditures	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>EXPENDITURES</u></b>					
General government	878,331	815,500	815,500	729,246	1,260,400
Culture and recreation	74,000	69,000	69,000	60,000	5,000
Highways and streets	138,276	328,000	328,000	-	290,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 1,090,607	\$ 1,212,500	\$ 1,212,500	\$ 789,246	\$ 1,555,400

## City of Pharr, Texas

Department: Administration	Fund: CDBG				
EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 230,967	\$ 199,800	\$ 199,800	\$ 189,064	\$ 261,300
Employee Benefits	61,159	61,850	61,850	61,062	109,900
Supplies	8,587	7,000	7,000	2,750	7,000
Maintenance	-	500	500	-	500
Rentals	4,151	2,000	2,000	3,700	2,000
Contractual Services	-	-	-	-	-
Other Services	10,342	10,500	10,500	12,520	8,000
Vehicle Maintenance	2,105	3,300	3,300	1,100	3,300
Debt Service	358,262	419,800	419,800	419,800	416,300
Capital Outlay	-	-	-	-	250,000
Non-Departmental	-	240,000	240,000	-	240,000
Community Programs	415,034	267,750	267,750	99,250	257,100
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,090,607</b>	<b>\$ 1,212,500</b>	<b>\$ 1,212,500</b>	<b>\$ 789,246</b>	<b>\$ 1,555,400</b>

**Purpose**

The planning and administration of the U.S. Department of Housing and Urban Development - Community Development Block Grant (CDBG) program in meeting the national objectives of providing a viable living environment through housing low to moderate income individuals, elimination of slums and blights, and economic development eligible projects/activities.

**Main Duties**

Administration, implementation, management, monitoring of HUD funded activities; preparation, completion, and submission of annual Action Plan and Comprehensive Annual Performance & Evaluation Report to HUD to meet Administration, implementation, management, monitoring of HUD funded activities; preparation, completion, and

**Divisions**

Administration

**Mission Statement**

To meet HUD's national objectives in housing, elimination of slum/blighted areas and increase economic development opportunities, principally for low to moderate income beneficiaries.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full time Employees	4	4	5	5
Department Expenditures*	\$ 317,311	\$ 284,950	\$ 270,196	\$ 392,000
<b>Outputs:</b>				
Number of Grant Applications Submitted	N/A	N/A	23	25
Number of Grant Applications Awarded	N/A	N/A	19	25
Number of New, non-routine Grant Applications Submitted	N/A	N/A	-	-
Number of Housing Federal (CDBG) Awards	N/A	N/A	4	5
Number of Housing State Awards	N/A	N/A	1	1
Number of Housing Local Awards	N/A	N/A	-	-
Number of Housing Street Inquiries	N/A	N/A	0	0
Number of Main Street Assistance	N/A	N/A	-	-
Number of Water Utility Hardship Program Approvals	N/A	N/A	325	325
Number of Water Utility Hardship Program Denied	N/A	N/A	7	-
Number of Water Utility Hardship Program Inquiries	N/A	N/A	147	150
<b>Efficiency Measures:</b>				
Grants Awarded vs Applied Percent	N/A	N/A	82.6%	100%
Expenditures per Capita	\$ 4.29	\$ 3.85	\$ 3.65	\$ 5.30

\* Expenditures excluding Debt Service/Capital Outlay

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Intergovernmental	\$ 622,241	\$ 150,000	\$ 150,000	\$ 910,000	\$ 150,000
Interest	12,260	10,000	10,000	2,000	2,000
Total	<u>\$ 634,501</u>	<u>\$ 160,000</u>	<u>\$ 160,000</u>	<u>\$ 912,000</u>	<u>\$ 152,000</u>
<b><u>EXPENDITURES</u></b>					
Public Safety:					
Personnel	\$ 77,271	\$ 283,000	\$ 283,000	\$ 100,000	\$ 285,000
Supplies	99,849	68,000	68,000	487,480	70,000
Maintenance	52,063	20,000	20,000	14,600	20,000
Other	146,310	45,000	45,000	141,100	45,000
Debt Service	-	-	-	-	-
Capital Outlay	103,326	374,000	374,000	26,000	265,500
Total	<u>\$ 478,820</u>	<u>\$ 790,000</u>	<u>\$ 790,000</u>	<u>\$ 769,180</u>	<u>\$ 685,500</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 155,681</u>	<u>\$ (630,000)</u>	<u>\$ (630,000)</u>	<u>\$ 142,820</u>	<u>\$ (533,500)</u>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Police	\$ 484,091	\$ 1,562,300	\$ 1,562,300	\$ 541,440	\$ 1,404,150
Court	21,286	-	-	17,150	-
Fire	8,000	-	-	-	-
PAL	-	25,000	25,000	-	-
Library	-	-	-	-	1,200,000
Public Works	29,603	60,000	60,000	75,900	90,000
Parks & Recreation	-	-	-	-	240,000
Transfer In	-	78,000	78,000	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 542,980	\$ 1,725,300	\$ 1,725,300	\$ 634,490	\$ 2,934,150
<b><u>EXPENDITURES BY FUNCTION</u></b>					
Public Safety:					
Police	\$ 484,091	\$ 1,640,300	\$ 1,640,300	\$ 541,830	\$ 1,404,150
Fire	8,000	-	-	-	-
Court	21,286	-	-	16,740	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	513,377	1,640,300	1,640,300	558,570	1,404,150
Culture and Recreation:					
PAL	-	25,000	25,000	-	-
Library	-	-	-	-	1,200,000
Parks & Recreation	-	-	-	-	240,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	-	25,000	25,000	-	1,440,000
Environmental:					
Public Works	29,603	60,000	60,000	75,920	90,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	29,603	60,000	60,000	75,920	90,000
General:					
General	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 542,980	\$ 1,725,300	\$ 1,725,300	\$ 634,490	\$ 2,934,150
Net Revenues Over/(Under) Expenditures	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$ -	\$ -	\$ -	\$ -	\$ -
<b><u>EXPENDITURES BY ACTIVITY</u></b>					
Personnel	\$ 376,376	\$ 1,646,450	\$ 1,646,450	\$ 361,470	\$ 1,382,950
Supplies	63,576	60,000	60,000	70,800	90,000
Other	1,247	-	-	6,420	-
Vehicle Maintenance	19,790	-	-	-	-
Capital Outlay	81,991	18,850	18,850	195,800	1,461,200
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 542,980	\$ 1,725,300	\$ 1,725,300	\$ 634,490	\$ 2,934,150

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Hotel/Motel Tax	\$ 1,011,390	\$ 850,000	\$ 850,000	\$ 900,000	\$ 800,000
Interest	8	-	-	-	-
Total	<u>\$ 1,011,398</u>	<u>\$ 850,000</u>	<u>\$ 850,000</u>	<u>\$ 900,000</u>	<u>\$ 800,000</u>
<b><u>EXPENDITURES</u></b>					
General government:					
Other Services	86,694	310,000	310,000	-	493,600
	<u>86,694</u>	<u>310,000</u>	<u>310,000</u>	<u>-</u>	<u>493,600</u>
Culture and Recreation:					
Transfer Out	201,666	540,000	540,000	184,500	306,400
Sub Total	<u>201,666</u>	<u>540,000</u>	<u>540,000</u>	<u>184,500</u>	<u>306,400</u>
Total	<u>288,360</u>	<u>850,000</u>	<u>850,000</u>	<u>184,500</u>	<u>800,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 723,038</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 715,500</u>	<u>\$ -</u>

## City of Pharr, Texas

Department: Non-Departmental					
Function: Governmental					
Fund: Hotel/Motel					
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-	-
Supplies	-	-	-	-	50,000
Maintenance	-	-	-	-	-
Rentals	-	-	-	-	-
Contractual Services	86,694	310,000	310,000	-	443,600
Non-Departmental	201,666	540,000	540,000	184,500	306,400
<b>DEPARTMENT TOTAL</b>	<b>\$ 288,360</b>	<b>\$ 850,000</b>	<b>\$ 850,000</b>	<b>\$ 184,500</b>	<b>\$ 800,000</b>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Parkland Dedication Fees	\$ 32,491	\$ 5,000	\$ 5,000	\$ 35,000	\$ 5,000
Interest	816	-	-	-	-
Total	<u>\$ 33,307</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 35,000</u>	<u>\$ 5,000</u>
<b><u>EXPENDITURES</u></b>					
Culture and Recreation:					
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 33,307</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 5,000</u></u>	<u><u>\$ 35,000</u></u>	<u><u>\$ 5,000</u></u>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Paving & Drainage Fee	\$ 1,003,767	\$ 900,000	\$ 900,000	\$ 1,026,262	\$ 950,000
Interest Income	14,920	-	-	-	-
Total	<u>\$ 1,033,608</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 1,026,262</u>	<u>\$ 950,000</u>
<b><u>EXPENDITURES</u></b>					
Highways and Streets:					
Supplies	\$ 544	\$ -	\$ -	\$ -	\$ -
Maintenance	544,830	-	-	-	-
Transfer Out	248	900,000	900,000	1,026,262	950,000
Total	<u>\$ 545,621</u>	<u>\$ 900,000</u>	<u>\$ 900,000</u>	<u>\$ 1,026,262</u>	<u>\$ 950,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 487,987</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



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## 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.



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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Intergovernmental	\$ 292,233	\$ 1,200,000	\$ 1,200,000	\$ -	\$ 1,200,000
Transfers In	<u>4,700,000</u>	<u>14,583,025</u>	<u>17,501,725</u>	<u>17,018,719</u>	<u>3,835,100</u>
Total Revenues	<u>\$ 4,992,233</u>	<u>\$ 15,783,025</u>	<u>\$ 18,701,725</u>	<u>\$ 17,018,719</u>	<u>\$ 5,035,100</u>
<b><u>EXPENDITURES</u></b>					
Street Projects	\$ 1,742,000	\$ 16,047,200	\$ 16,047,200	\$ 16,047,200	\$ 8,835,850
Other	<u>533,300</u>	<u>7,616,000</u>	<u>7,616,000</u>	<u>7,616,000</u>	<u>5,265,600</u>
Total Expenditures	<u>\$ 2,275,300</u>	<u>\$ 23,663,200</u>	<u>\$ 23,663,200</u>	<u>\$ 23,663,200</u>	<u>\$ 14,101,450</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 2,716,933</u></u>	<u><u>\$ (7,880,175)</u></u>	<u><u>\$ (4,961,475)</u></u>	<u><u>\$ (6,644,481)</u></u>	<u><u>\$ (9,066,350)</u></u>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Transfer In	\$ -	\$ 2,620,000	\$ -	\$ -	\$ -
Grants	-	14,631,400	14,631,400	-	5,978,000
Total Revenues	<u>\$ -</u>	<u>\$ 17,251,400</u>	<u>\$ 14,631,400</u>	<u>\$ -</u>	<u>\$ 5,978,000</u>
<b><u>EXPENSES</u></b>					
Capital Projects	\$ 1,100,000	\$ 19,120,600	\$ 16,500,600	\$ 50,000	\$ 10,103,150
Other	-	-	-	-	-
Total Expenses	<u>\$ 1,100,000</u>	<u>\$ 19,120,600</u>	<u>\$ 16,500,600</u>	<u>\$ 50,000</u>	<u>\$ 10,103,150</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (1,100,000)</u></u>	<u><u>\$ (1,869,200)</u></u>	<u><u>\$ (1,869,200)</u></u>	<u><u>\$ (50,000)</u></u>	<u><u>\$ (4,125,150)</u></u>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Grants - TWDB	-				
Transfer In	-	14,359,300	14,359,300	2,500,000	572,300
Total Revenues	<u>\$ -</u>	<u>\$ 14,359,300</u>	<u>\$ 14,359,300</u>	<u>\$ 2,500,000</u>	<u>\$ 572,300</u>
<b><u>EXPENSES</u></b>					
Capital Projects	<u>\$ 14,184,772</u>	<u>\$ 14,359,300</u>	<u>\$ 14,359,300</u>	<u>\$ 5,770,000</u>	<u>\$ 9,089,300</u>
Total Expenses	<u>\$ 14,184,772</u>	<u>\$ 14,359,300</u>	<u>\$ 14,359,300</u>	<u>\$ 5,770,000</u>	<u>\$ 9,089,300</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (14,184,772)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (3,270,000)</u></u>	<u><u>\$ (8,517,000)</u></u>

## **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**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Property Tax (Current & Delinquent)	\$ 1,833,831	\$ 1,814,600	\$ 1,814,600	\$ 1,820,000	\$ 2,010,000
Property Tax Penalty and Interest	61,900	50,000	50,000	50,000	50,000
Interest	35,996	6,500	6,500	7,000	7,000
Transfer In	1,058,060	2,630,100	2,630,100	2,630,100	1,515,000
Total Revenues	<u>\$ 2,989,787</u>	<u>\$ 4,501,200</u>	<u>\$ 4,501,200</u>	<u>\$ 4,507,100</u>	<u>\$ 3,582,000</u>
<b><u>EXPENDITURES</u></b>					
Principal	\$ 1,890,000	\$ 3,245,000	\$ 3,245,000	\$ 1,980,000	\$ 2,186,900
Interest	746,092	1,250,200	1,250,200	680,400	1,379,100
Other	4,700	6,000	6,000	6,000	16,000
Transfer Out	189,140	-	-	-	-
Total Expenditures	<u>\$ 2,829,932</u>	<u>\$ 4,501,200</u>	<u>\$ 4,501,200</u>	<u>\$ 2,666,400</u>	<u>\$ 3,582,000</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 159,855</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,840,700</u></u>	<u><u>\$ -</u></u>



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## **PROPRIETARY FUNDS**

# 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  
COMBINED ENTERPRISE FUNDS  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>Revenues</u></b>					
Water Fees	\$ 7,085,474	\$ 7,305,700	\$ 7,405,700	\$ 7,371,900	\$ 7,590,500
Sewer Fees	5,464,712	5,432,000	5,512,000	5,496,000	5,697,600
Toll Fees	12,539,192	12,712,500	12,712,500	13,191,377	12,212,500
Direct Golf Course Fees	694,262	785,000	785,000	785,847	774,300
Event Center Fees	427,517	740,500	740,500	576,000	580,000
Other	2,518,220	3,837,900	3,887,900	3,330,139	1,424,900
Interest	485,502	68,900	68,900	66,400	65,000
Lease Proceeds	-	510,000	510,000	-	2,030,000
Transfer In	16,024,699	475,200	475,200	371,386	612,600
	<u>45,239,578</u>	<u>31,867,700</u>	<u>32,097,700</u>	<u>31,189,049</u>	<u>30,987,400</u>
Total Revenues	\$ 45,239,578	\$ 31,867,700	\$ 32,097,700	\$ 31,189,049	\$ 30,987,400
<b><u>Expenses</u></b>					
Personnel Services	\$ 5,718,260	\$ 6,104,070	\$ 6,106,170	\$ 5,622,058	\$ 5,854,800
Supplies	1,344,925	1,733,800	1,725,900	1,553,680	1,743,000
Maintenance	1,079,062	826,400	929,800	688,000	796,000
Rentals	81,028	84,450	80,850	71,370	99,000
Other Services	2,559,596	2,544,400	2,612,950	2,141,029	2,462,500
Vehicle Maintenance	278,136	348,000	277,950	267,300	257,500
Long Term Debt Service	4,997,273	5,544,160	5,544,160	5,437,060	5,574,100
Debt Service-Lease	6,417	112,060	112,060	112,060	101,300
Capital Outlay	133,112	565,000	565,000	53,650	2,315,500
Transfer Out	11,967,120	23,716,800	23,790,800	23,753,800	9,621,900
Non-Departmental	6,487,149	1,575,860	1,639,360	4,629,960	2,161,800
	<u>34,652,078</u>	<u>43,155,000</u>	<u>43,385,000</u>	<u>44,329,968</u>	<u>30,987,400</u>
Total Expenditures	\$ 34,652,078	\$ 43,155,000	\$ 43,385,000	\$ 44,329,968	\$ 30,987,400
Net Revenues Over/(Under) Expenses	<u><u>\$ 10,587,500</u></u>	<u><u>\$ (11,287,300)</u></u>	<u><u>\$ (11,287,300)</u></u>	<u><u>\$ (13,140,919)</u></u>	<u><u>\$ -</u></u>

**CITY OF PHARR, TEXAS**  
**BUDGETED REPORT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION**  
**UTILITY FUND**  
**FOR THE FISCAL YEAR OCTOBER 1st, 2016 THROUGH SEPTEMBER 30, 2017**

	<b>ACTUAL</b> <b>2014-2015</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>2015-2016</b>	<b>AMENDED</b> <b>BUDGET</b> <b>2015-2016</b>	<b>PROJECTED</b> <b>ACTUAL</b> <b>2015-2016</b>	<b>BUDGET</b> <b>2016-2017</b>
<b>REVENUES</b>					
Operating revenues:					
Charges for sales and services:					
Water sales	\$ 7,085,474	7,305,700	7,405,700	7,371,900	7,590,500
Sewer service	5,424,820	5,410,000	5,490,000	5,475,000	5,676,600
Tap fees	337,400	338,000	338,000	358,000	375,000
Other	131,985	106,000	106,000	96,500	100,000
Total operating revenues	<u>12,979,679</u>	<u>13,159,700</u>	<u>13,339,700</u>	<u>13,301,400</u>	<u>13,742,100</u>
<b>EXPENSES</b>					
Operating expenses:					
Personnel services	3,565,351	3,602,930	3,634,030	3,599,160	3,455,300
Supplies and Materials	2,235,421	2,360,850	2,446,900	2,126,750	2,404,400
Contractual Services	2,053,922	2,234,760	2,130,610	1,964,433	2,124,800
Depreciation	4,460,003	-	-	-	-
Total operating expenses	<u>12,314,697</u>	<u>8,198,540</u>	<u>8,211,540</u>	<u>7,690,343</u>	<u>7,984,500</u>
Operating income (loss)	<u>664,982</u>	<u>4,961,160</u>	<u>5,128,160</u>	<u>5,611,057</u>	<u>5,757,600</u>
Nonoperating revenues (expenses):					
Investment earnings	301,104	45,400	45,400	44,900	41,000
Interest expense	(1,609,678)	(1,615,060)	(1,615,060)	(1,565,060)	(1,500,000)
Principal expense	(2,950,000)	(3,105,000)	(3,105,000)	(3,105,000)	(3,197,000)
Amortization expense	(30,978)	-	-	-	-
Capital Outlay	(113,504)	-	-	-	(274,500)
Other	1,728,998	3,122,300	3,122,300	2,540,000	612,300
Total nonoperating revenues (expenses)	<u>(2,674,057)</u>	<u>(1,552,360)</u>	<u>(1,552,360)</u>	<u>(2,085,160)</u>	<u>(4,318,200)</u>
Income before contributions and transfers	<u>(2,009,075)</u>	<u>3,408,800</u>	<u>3,575,800</u>	<u>3,525,897</u>	<u>1,439,400</u>
Transfers in	14,184,772	-	-	-	-
Transfers out					
General Fund	(465,900)	(336,800)	(373,800)	(336,800)	(423,600)
Capital contributions	1,648,521	-	-	-	-
Changes in net assets	<u>13,358,318</u>	<u>3,072,000</u>	<u>3,202,000</u>	<u>3,189,097</u>	<u>1,015,800</u>
Total net assets (non-GAAP) - beginning	<u>-</u>	<u>13,358,318</u>	<u>13,358,318</u>	<u>13,358,318</u>	<u>16,547,415</u>
Total net assets (non-GAAP) - ending	<u>\$ 13,358,318</u>	<u>\$ 16,430,318</u>	<u>\$ 16,560,318</u>	<u>\$ 16,547,415</u>	<u>\$ 17,563,215</u>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Water	\$ 7,085,474	\$ 7,305,700	\$ 7,405,700	\$ 7,371,900	\$ 7,590,500
Sewer	5,464,712	5,432,000	5,512,000	5,496,000	5,697,600
Other	468,050	472,000	472,000	473,500	494,000
Grants	1,690,441	3,072,300	3,072,300	2,500,000	572,300
Interest	301,104	45,400	45,400	44,900	41,000
Transfer In	14,184,772	-	-	-	-
	<u>29,194,554</u>	<u>16,327,400</u>	<u>16,507,400</u>	<u>15,886,300</u>	<u>14,395,400</u>
Total Revenues	\$ 29,194,554	\$ 16,327,400	\$ 16,507,400	\$ 15,886,300	\$ 14,395,400
<b><u>EXPENSES</u></b>					
81 Administration	\$ 756,842	\$ 701,400	\$ 701,400	\$ 710,373	\$ 709,000
82 Water Production	1,613,242	1,987,080	1,950,080	1,724,430	1,992,750
83 Water Distribution	2,128,856	2,046,000	2,096,000	2,091,900	1,904,350
84 Water Treatment Plant	2,381,637	2,272,000	2,373,500	2,202,330	2,420,800
86 Sewer Collection	360,761	392,500	417,500	329,650	468,100
87 Non-Departmental	5,652,764	15,495,660	15,536,160	19,027,760	2,203,400
72 Debt Service	4,590,656	4,720,060	4,720,060	4,670,060	4,697,000
	<u>17,484,757</u>	<u>27,614,700</u>	<u>27,794,700</u>	<u>30,756,503</u>	<u>14,395,400</u>
Total Expenses	\$ 17,484,757	\$ 27,614,700	\$ 27,794,700	\$ 30,756,503	\$ 14,395,400
Net Revenues Over/(Under) Expenses	<u>\$ 11,709,797</u>	<u>\$ (11,287,300)</u>	<u>\$ (11,287,300)</u>	<u>\$ (14,870,203)</u>	<u>\$ -</u>
1100- Personnel Services	\$ 3,544,191	\$ 3,581,770	\$ 3,612,870	\$ 3,578,000	\$ 3,433,300
2200- Supplies	986,306	1,252,900	1,298,600	1,170,580	1,311,000
3300- Maintenance	806,324	648,200	693,150	533,000	633,000
4400- Rentals	6,338	9,750	5,150	7,670	10,400
5500- Other Services	1,532,881	1,577,700	1,671,350	1,503,473	1,586,400
6600- Vehicle Maintenance	249,500	295,600	224,300	232,900	213,200
72/73 Long Term Debt Service	4,590,656	4,720,060	4,720,060	4,670,060	4,697,000
7700- Debt Service-Lease	2,293	33,060	33,060	33,060	33,200
8800- Capital Outlay	113,504	-	-	-	274,500
9900- Transfer Out	465,900	14,696,100	14,733,100	14,696,100	995,900
9900- Non-Departmental	5,186,864	799,560	803,060	4,331,660	1,207,500
	<u>\$ 17,484,757</u>	<u>\$ 27,614,700</u>	<u>\$ 27,794,700</u>	<u>\$ 30,756,503</u>	<u>\$ 14,395,400</u>

## City of Pharr, Texas

Department: Debt Service		Fund: Utility			
EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Financial Services	\$ 9,233	\$ 50,000	\$ 50,000	\$ -	\$ -
2007 CWSRF Interest - TWDB	778,310	750,700	750,700	750,700	720,000
2007A DWSRF Interest - TWDB	310,620	300,100	300,100	300,100	290,000
2007B Interest - NADBank	269,750	254,600	254,600	254,600	240,000
2008 Refunding - Interest	72,900	47,160	47,160	47,160	20,000
2013 DWSRF Interest - TWDB	160,146	160,100	160,100	160,100	170,000
2015 DWSRF Interest - TWDB	8,720	52,400	52,400	52,400	60,000
Amortization Expense	30,978	-	-	-	-
2007 CWSRF Principal - TWDB	1,005,000	1,030,000	1,030,000	1,030,000	1,155,000
2007A DWSRF Principal - TWDB	470,000	475,000	475,000	475,000	820,000
2007B Principal - NADBank	440,000	460,000	460,000	460,000	475,000
2008 Refunding - Principal	780,000	815,000	815,000	815,000	420,000
2013 DWSRF Principal - TWDB	255,000	255,000	255,000	255,000	255,000
2015 DWSRF Interest - TWDB	-	70,000	70,000	70,000	72,000
<b>DEPARTMENT TOTAL</b>	<b>\$ 4,590,656</b>	<b>\$ 4,720,060</b>	<b>\$ 4,720,060</b>	<b>\$ 4,670,060</b>	<b>\$ 4,697,000</b>

# City of Pharr, Texas

Department: Administration

Fund: Utility

EXPENSES	Actual 14-15	Amended Budget 15-16	Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 234,763	\$ 249,300	\$ 249,300	\$ 249,300	\$ 250,700
Employee Benefits	137,576	104,500	104,500	104,500	106,600
Supplies	144,410	164,200	164,200	139,300	132,900
Maintenance	87,486	67,900	67,900	68,000	68,000
Rentals	3,482	1,000	1,000	3,000	3,900
Contractual Services	1,304	2,000	2,000	-	-
Other Services	147,820	112,500	112,500	146,273	146,900
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 756,842</b>	<b>\$ 701,400</b>	<b>\$ 701,400</b>	<b>\$ 710,373</b>	<b>\$ 709,000</b>

**Purpose**

Manage the Utility system's finances by ensuring compliance with laws and ordinances , billing and collecting for utility operations, and accurately maintaining utility accounts.

**Main Duties**

Functional responsibilities include account management, customer service, and utility billing, cash management.

**Divisions**

Administration, Utility Billing, Cashier

**Mission Statement**

The Utility Billing & Collection Department strives to sustain the utility operations through fair and accurate account transactions.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<i>Inputs:</i>				
Number of Full time employees	9	9	9	9
Department Expenditures*	\$ 756,842	\$ 701,400	\$ 710,373	\$ 709,000
<i>Efficiency Measures:</i>				
Expenditures per Capita	\$ 10.23	\$ 9.48	\$ 9.60	\$ 9.58

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Water Production		Fund: Utility			
EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 459,835	\$ 570,550	\$ 529,050	\$ 534,000	\$ 543,300
Employee Benefits	195,918	205,870	210,670	181,500	221,500
Supplies	319,235	525,200	524,900	411,400	515,150
Maintenance	129,143	150,000	150,000	105,000	150,000
Rentals	1,481	1,700	1,700	1,470	2,000
Contractual Services	-	-	-	-	-
Other Services	436,845	505,200	505,200	462,500	495,500
Vehicle Maintenance	29,696	25,100	25,100	25,100	21,800
Debt Service	238	3,460	3,460	3,460	3,500
Capital Outlay	40,850	-	-	-	40,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b><u>\$ 1,613,242</u></b>	<b><u>\$ 1,987,080</u></b>	<b><u>\$ 1,950,080</u></b>	<b><u>\$ 1,724,430</u></b>	<b><u>\$ 1,992,750</u></b>

**Purpose**

Distribute safe potable drinking water that meet TCEQ requirement.

**Main Duties**

Provide safe potable water that meet TCEQ requirements or better; meet the demand of growing community and to continue to improve in working efficiently and providing quality water at the lowest possible cost.

**Divisions**

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

**Mission Statement**

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	12	12	13	13
Department Expenditures*	\$ 1,572,154	\$ 1,983,620	\$ 1,720,970	\$ 1,949,250
<b>Outputs:</b>				
Water Quality Level Awarded	Superior	Superior	Superior	Superior
Number of Water Boil Occassions	-	-	-	-
Average Treated MGD	6.46	6.46	7	7
Maximum Treated MGD	7.90	7.90	8	8
Total Treated MG	2,367.75	2,367.75	2,440.03	2,440.03
Drinking Water Compliance Rate %	99.98	99.98	92	92
Quality Control Analysis	76	76	48	48
Quality Assurance Analysis	20	20	10	10
O&M Cost per Average Treated MG	\$ 19,221.55	\$ 19,221.55	\$ 16,152.11	\$ 16,154.11
TCEQ Monthly Parameter Reports	12	12	12	12
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 21.25	\$ 26.81	\$ 23.26	\$ 26.34

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Water Distribution

Fund: Utility

EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 921,196	\$ 987,100	\$ 1,042,100	\$ 1,045,000	\$ 838,500
Employee Benefits	384,543	367,600	376,400	360,800	358,700
Supplies	382,165	357,000	400,000	425,100	442,550
Maintenance	176,796	35,100	33,550	30,000	35,000
Rentals	1,109	3,100	1,500	1,350	1,000
Contractual Services	-	-	-	-	-
Other Services	64,306	71,100	73,950	53,550	55,500
Vehicle Maintenance	186,488	209,900	153,400	161,000	158,000
Debt Service	1,045	15,100	15,100	15,100	15,100
Capital Outlay	11,207	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,128,856</b>	<b>\$ 2,046,000</b>	<b>\$ 2,096,000</b>	<b>\$ 2,091,900</b>	<b>\$ 1,904,350</b>

**Purpose**

Distribute safe potable drinking water.

**Main Duties**

Distribute safe potable water that meet TCEQ requirements or better; maintain all water lines, valves, water meters in the WD system to ensure uninterrupted service.

**Divisions**

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

**Mission Statement**

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	30	30	30	30
Part Time Employees	1	1	1	1
Department Expenditures*	\$ 2,116,603	\$ 2,030,900	\$ 2,076,800	\$ 1,050,750
<b>Outputs:</b>				
Number of Water Leak Repairs	1,386	950	1,236	1,250
Number of New Meter Installations	329	350	420	425
Number of Reconnect Meter	1,768	3,500	4,906	5,000
Number of Disconnect Meter	843	2,500	2,070	2,100
Number of Excavation Permits	214	200	276	300
Number of Manhole Cover Repairs	140	60	123	125
Number of Odor Complaints	70	60	49	50
Number of Sewer Clog Calls	1,074	950	774	775
Number of Sewer Customer Side	506	300	393	400
Number of Water Customer Side	410	650	440	450
Number of Standby Water Calls	247	200	441	450
Number of Stanby Sewer Calls	237	350	268	275
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 28.60	\$ 27.44	\$ 28.06	\$ 14.20

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Water Treatment Plant		Fund: Utility			
EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 799,441	\$ 814,700	\$ 818,700	\$ 837,000	\$ 807,500
Employee Benefits	410,872	282,150	282,150	265,900	306,500
Supplies	95,856	133,400	136,400	128,530	154,100
Maintenance	361,924	352,500	339,000	280,000	325,000
Rentals	266	1,950	450	1,850	1,500
Contractual Services	-	-	-	-	-
Other Services	691,819	656,800	776,100	661,350	677,000
Vehicle Maintenance	21,308	28,300	18,500	25,500	16,900
Debt Service	150	2,200	2,200	2,200	2,300
Capital Outlay	-	-	-	-	130,000
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 2,381,637</b>	<b>\$ 2,272,000</b>	<b>\$ 2,373,500</b>	<b>\$ 2,202,330</b>	<b>\$ 2,420,800</b>

**Purpose**

Treat influent and discharge effluent that meet TCEQ requirement and to produce quality Recycle water.

**Main Duties**

Treat sewer influent and discharge quality wastewater effluent that meets all permit requirements through our regulatory agency TCEQ; to produce recycle water to irrigate our golf course.

**Divisions**

Administration, Water Treatment Plant, Water Distribution, Wastewater water Treatment Plant, Wastewater Collection, Lab

**Mission Statement**

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	19	19	19	19
Department Expenditures*	\$ 2,381,487	\$ 2,269,800	\$ 2,200,130	\$ 2,288,500
<b>Outputs:</b>				
Number of TCEQ Violations	-	-	1	-
Average Effluent Discharge MGD	5.24	6.00	4.57	4.57
Maximum Effluent Discharge MGD	7.36	7.08	6.22	6.22
Total Effluent Discharge MG	1,910.85	1,913.78	1,835.81	1,835.81
Average Reuse Water MGD	0.49	0.06	0.77	0.77
Quality Control Analysis	59	51	175	175
Quality Assurance Analysis	52	64	104	104
Total Daily Analysis	32,184	32,185	29,502	29,502
O&M Cost per Average Treated MG	\$ 39,653.74	\$ 0.44	\$ 36,736.72	\$ 36,738.72
TCEQ Effluent Monthly Parameter Reports	12	12	12	12
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 32.18	\$ 30.67	\$ 29.73	\$ 30.93

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Wastewater (Sewer) Collection System

Fund: Utility

EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Supplies	44,640	73,100	73,100	66,250	66,300
Maintenance	50,975	42,700	102,700	50,000	55,000
Rentals	-	2,000	500	-	2,000
Other Services	190,786	230,100	201,600	179,800	211,500
Vehicle Maintenance	12,008	32,300	27,300	21,300	16,500
Debt Service	859	12,300	12,300	12,300	12,300
Capital Outlay	61,447	-	-	-	104,500
<b>DEPARTMENT TOTAL</b>	<b>\$ 360,716</b>	<b>\$ 392,500</b>	<b>\$ 417,500</b>	<b>\$ 329,650</b>	<b>\$ 468,100</b>

**Purpose**

To collect sewer through gravity pipes and pump stations and push to our Wastewater Treatment Plant.

**Main Duties**

To maintain all Lift stations and gravity lines in the sewer collection system. To have interrupted sewer service and to avoid sanitary sewer overflow.

**Divisions**

Administration, Water Treatment Plant, Water Distribution, Wastewater Treatment Plant, Wastewater Collection, Lab

**Mission Statement**

The Public Utilities Department is committed to providing the protection of public health, fire protection, support of the economy, and quality of life services at the lowest possible cost.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b> Department expenditures*	\$ 298,410	\$ 380,200	\$ 317,350	\$ 351,300
<b>Outputs:</b> Expenditures per capita	\$ 4.03	\$ 5.14	\$ 4.29	\$ 4.75

\* Expenditures excluding Debt Service/Capital Outlay

## City of Pharr, Texas

Department: Non-Departmental		Fund: Utility			
EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Legal	\$ 53,133	\$ 26,900	\$ 26,900	\$ 22,000	\$ 22,000
Engineering	51,592	175,000	125,000	100,000	130,000
Water rights	15,549	75,000	-	-	70,000
Raw water	436,453	450,000	450,000	415,500	450,000
Depreciation	4,460,003	-	-	-	-
Transfer out - General Fund	465,900	336,800	373,800	336,800	423,600
Transfer out - Capital Projects	-	14,359,300	14,359,300	14,359,300	572,300
Other	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 5,482,630</b>	<b>\$ 15,423,000</b>	<b>\$ 15,335,000</b>	<b>\$ 15,233,600</b>	<b>\$ 1,667,900</b>

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Rental	\$ 130,833	\$ 100,000	\$ 100,000	\$ 125,000	\$ 120,000
Facility Fees	60,954	65,000	65,000	50,000	60,000
Concession	99,497	425,500	425,500	300,000	300,000
Advertising	136,233	150,000	150,000	101,000	100,000
Other	30,891	-	-	-	-
Transfer In	191,667	164,500	164,500	82,730	215,200
	<u>191,667</u>	<u>164,500</u>	<u>164,500</u>	<u>82,730</u>	<u>215,200</u>
Total Revenues	\$ 650,075	\$ 905,000	\$ 905,000	\$ 658,730	\$ 795,200
	<u>650,075</u>	<u>905,000</u>	<u>905,000</u>	<u>658,730</u>	<u>795,200</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 375,144	\$ 589,500	\$ 589,500	\$ 415,930	\$ 504,000
Supplies	41,025	134,800	134,800	127,800	128,000
Maintenance	20,840	24,700	24,700	10,000	10,000
Rentals	221	1,000	1,000	2,000	2,000
Other	174,251	155,000	155,000	103,000	151,200
	<u>174,251</u>	<u>155,000</u>	<u>155,000</u>	<u>103,000</u>	<u>151,200</u>
Total Expenses	\$ 611,480	\$ 905,000	\$ 905,000	\$ 658,730	\$ 795,200
	<u>611,480</u>	<u>905,000</u>	<u>905,000</u>	<u>658,730</u>	<u>795,200</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 38,595</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

## City of Pharr, Texas

Department: Events Center		Function: Cultural		Fund: Event Center	
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 277,361	\$ 481,100	\$ 481,100	\$ 328,430	\$ 395,500
Employee Benefits	97,783	108,400	108,400	87,500	108,500
Supplies	41,025	134,800	134,800	127,800	128,000
Maintenance	20,840	24,700	24,700	10,000	10,000
Rentals	221	1,000	1,000	2,000	2,000
Contractual Services	49,951	47,000	47,000	-	47,000
Other Services	124,300	108,000	108,000	103,000	104,200
Non-Departmental	115,475	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 726,955</b>	<b>\$ 905,000</b>	<b>\$ 905,000</b>	<b>\$ 658,730</b>	<b>\$ 795,200</b>

### Purpose

To provide a venue in the City to rent for ticketed events/concerts and to non-ticketed events to bring people, promoters, and artists to the city of Pharr, increasing usage of the hotels within the city.

### Main Duties

Event booking, ticket sales, cash handling, production preparation, security and staffing for events, liaison with local hotels.

### Divisions

Venue Management, Ticket Sales

### Mission Statement

The Pharr Events Center hosts a diverse range of entertainment events in one of the most premier venues in the Rio Grande Valley. We are committed to delivering the highest level of customer service and the highest degree of entertainment experience to our customers.

# City of Pharr, Texas

Department: Events Center	Function: Cultural		Fund: Hotel/Motel	
<b>PERFORMANCE INDICATORS</b>	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	5	5	5	5
Part Time Employees	18	18	18	18
Event Space Available (sqft)	17,073.1	17,073.1	17,073.1	17,073.1
Department Expenditures*	\$ 437,230	\$ 740,500	\$ 576,000	\$ 580,000
<b>Outputs:</b>				
Event Center events (ticketed)	28	50	30	50
Number of DJ Concerts	4	6	5	6
Number of Rock Concerts	9	10	1	10
Number of Country Concerts	6	10	4	10
Number of Boxing Events	3	6	4	6
Number of Expos	1	3	4	3
Event Center bookings (non-ticketed)	36	25	46	25
Number of School Functions (PSJA)	9	10	8	10
Number of School Functions (IDEA)	1	1	2	1
Number of School Functions (UTPA)	1	1	-	1
Number of School Functions (McAllen)	1	2	1	2
Number of City Functions	5	10	8	10
Number of Non-Profit Functions	7	8	7	8
Number of Sponsorship Functions	8	10	20	10
<b>Effectiveness Measures:</b>				
Event Center occupancy %	18%	21%	21%	21%
<b>Efficiency Measures:</b>				
Expenditures per Capita	\$ 5.91	\$ 10.01	\$ 7.78	\$ 7.84

\* Expenditures excluding Debt Service/Capital Outlay

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Toll Fees	\$ 12,539,192	\$ 12,712,500	\$ 12,712,500	\$ 13,191,377	\$ 12,212,500
Debt Proceeds	-	510,000	510,000	-	1,910,000
Other	242,457	198,600	248,600	272,294	272,600
Interest	174,167	23,000	23,000	20,000	23,000
Transfer In - Other	1,289,140	-	-	-	-
Total	<u>\$ 14,244,957</u>	<u>\$ 13,444,100</u>	<u>\$ 13,494,100</u>	<u>\$ 13,483,671</u>	<u>\$ 14,418,100</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 1,059,074	\$ 1,267,400	\$ 1,238,400	\$ 967,530	\$ 1,153,500
Supplies	119,401	169,600	116,000	86,700	115,000
Maintenance	222,129	115,000	173,450	105,000	105,000
Rentals	2,737	4,000	5,000	5,000	5,600
Other	770,782	732,200	707,100	450,456	637,900
Vehicle Maintenance	11,674	30,100	31,350	22,000	28,000
Long Term Debt Service	406,617	824,100	824,100	767,000	877,100
Capital Outlay	17,221	510,000	510,000	-	1,921,000
Transfer Out	11,501,220	9,020,700	9,057,700	9,057,700	8,626,000
Non-Departmental	1,294,995	771,000	831,000	293,000	949,000
Total	<u>\$ 15,405,848</u>	<u>\$ 13,444,100</u>	<u>\$ 13,494,100</u>	<u>\$ 11,754,386</u>	<u>\$ 14,418,100</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (1,160,892)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,729,285</u></u>	<u><u>\$ -</u></u>

## City of Pharr, Texas

Department: Administration	Fund: Bridge				
EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Proposed Budget 16-17
Salaries	\$ 738,262	\$ 928,500	\$ 891,500	\$ 811,030	\$ 838,000
Employee Benefits	320,811	338,900	346,900	156,500	315,500
Supplies	119,401	169,600	116,000	86,700	115,000
Maintenance	222,129	115,000	173,450	105,000	105,000
Rentals	2,737	4,000	5,000	5,000	5,600
Contractual Services	115,444	107,000	127,000	105,000	117,000
Other Services	655,338	625,200	580,100	345,456	520,900
Vehicle Maintenance	11,674	30,100	31,350	22,000	28,000
Debt Service - Bonds/Notes	406,617	824,100	824,100	767,000	877,100
Capital Outlay	17,221	510,000	510,000	-	1,921,000
Non-Departmental					
Depreciation	879,090	-	-	-	-
Transfers Out - General Fund Ops	3,546,220	3,128,975	3,165,975	3,165,975	3,100,000
Transfers Out - Incentives	1,500,000	1,055,000	1,055,000	1,055,000	1,190,000
Transfers Out - CIP Funds	4,500,000	1,932,025	1,932,025	1,932,025	2,684,600
Transfers Out - Other	1,955,000	1,804,700	1,804,700	1,804,700	1,651,400
Other	415,906	1,871,000	1,931,000	1,393,000	949,000
<b>DEPARTMENT TOTAL</b>	<b>\$ 15,405,848</b>	<b>\$ 11,573,100</b>	<b>\$ 11,563,100</b>	<b>\$ 11,754,386</b>	<b>\$ 14,418,100</b>

**Purpose**

The Pharr International Bridge was created pursuant to Art XI of the City of Pharr City Code for the purpose of administering the bridge operations.

**Main Duties**

The Pharr International Bridge is charged and authorized to collect tolls and charges for the use of the bridge and surrounding property.

**Divisions**

Administration, Toll Collection, Monitoring

**Mission Statement**

We strive to make your time using our bridge a safe, orderly, and efficient experience.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	22	22	22	22
Number of Crossing Lanes	4	4	4	4
Department expenditures*	\$ 2,185,795	\$ 2,318,300	\$ 1,636,686	\$ 2,045,000
<b>Outputs:</b>				
Southbound Truck Crossings	44,015	45,681	50,000	50,000
Southbound Car Crossings	66,444	72,100	75,000	75,000
Average Daily Car Crossings	2,209	1,501	1,700	1,700
Average Daily Truck Crossings	1,447	3,700	3,700	3,702
Number of New Commercial Accounts	41	40	40	40
Total of Commercial Accounts	289	325	325	325
Number of Discounts Given to Major Crosser	48	48	36	36
Amount of Discounts Given to Major Crosser	\$ 106,308	\$ 106,308	\$ 78,317	\$ 78,317
<b>Effectiveness Measures:</b>				
Total Toll Revenue	\$ 12,539,192	\$ 12,500,000	\$ 12,500,000	\$ 12,500,000
<b>Efficiency Measures:</b>				
Avg Crossings Processed per Collector	1,063	1,100	1,120	1,120
Percent of Commercial Trucks	30%	30%	40%	40%
Percent of Non-commercial	70%	70%	60%	60%
Percent of Crossers Using AVTs	51%	51%	45%	45%
Percent of Crossers Using Tickets	5%	5%	4%	4%
Percent of Crossers Using Cash	37%	37%	47%	47%
Percent of Crossers Using Pesos	8%	8%	4%	4%
Avg Crossings Time for Southbound Cars	-	-	-	-
Avg Crossings Time for Southbound Trucks	10-60 minutes	10-60 minutes	10-60 minutes	10-60 minutes
Avg Crossings Time for Northbound Cars	5-45 minutes	5-45 minutes	5-45 minutes	5-45 minutes
Avg Crossings Time for Northbound Trucks	15-80 minutes	15-80 minutes	15-80 minutes	15-80 minutes
Expenditures per capita	\$ 29.54	\$ 31.33	\$ 22.12	\$ 27.64

\* Expenditures excluding Debt Service/Capital Outlay

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Green & Member Fees	\$ 429,009	\$ 495,000	\$ 495,000	\$ 460,194	\$ 461,300
Cart Rental	150,237	170,000	170,000	180,330	179,000
Food & Beverage	115,016	120,000	120,000	145,324	134,000
Other	86,381	95,000	95,000	84,345	86,000
Interest	10,230	500	500	1,500	1,000
Lease Proceeds	-	-	-	-	120,000
Transfer In	359,120	310,700	310,700	288,656	397,400
	<u>359,120</u>	<u>310,700</u>	<u>310,700</u>	<u>288,656</u>	<u>397,400</u>
Total Revenues	\$ 1,149,993	\$ 1,191,200	\$ 1,191,200	\$ 1,160,348	\$ 1,378,700
<b><u>EXPENSES</u></b>					
Personnel	\$ 739,851	\$ 665,400	\$ 665,400	\$ 660,598	\$ 764,000
Supplies	198,193	176,500	176,500	168,600	189,000
Maintenance	29,769	38,500	38,500	40,000	48,000
Rentals	71,733	69,700	69,700	56,700	81,000
Other	81,683	79,500	79,500	84,100	87,000
Vehicle Maintenance	16,963	22,300	22,300	12,400	16,300
Debt Service-Lease	4,124	79,000	79,000	79,000	68,100
Capital Outlay	2,387	55,000	55,000	53,650	120,000
Non-Departmental	5,290	5,300	5,300	5,300	5,300
	<u>5,290</u>	<u>5,300</u>	<u>5,300</u>	<u>5,300</u>	<u>5,300</u>
Total Expenses	\$ 1,149,993	\$ 1,191,200	\$ 1,191,200	\$ 1,160,348	\$ 1,378,700
Net Revenues Over/(Under) Expenses	<u>-</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## City of Pharr, Texas

Department: Administration

Fund: Golf Course

EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 559,029	\$ 480,250	\$ 480,250	\$ 482,248	\$ 541,800
Employee Benefits	186,112	190,450	190,450	183,650	227,500
Supplies	198,193	176,500	176,500	168,600	189,000
Maintenance	29,769	38,500	38,500	40,000	48,000
Rentals	71,733	69,700	69,700	56,700	81,000
Contractual Services	2,307	-	-	-	-
Other Services	79,376	79,500	79,500	84,100	87,000
Vehicle Maintenance	16,963	22,300	22,300	12,400	16,300
Debt Service	4,124	79,000	79,000	79,000	68,100
Capital Outlay	2,387	55,000	55,000	53,650	120,000
Non-Departmental Depreciation	277,876	-	-	-	-
Transfer Out	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 1,427,868</b>	<b>\$ 1,191,200</b>	<b>\$ 1,191,200</b>	<b>\$ 1,160,348</b>	<b>\$ 1,378,700</b>

**Purpose**

To manage a quality of life facility in the city, allowing all visitors to enjoy it while obtaining exercise and a social network.

**Main Duties**

Manage a 130 acre golfing facility, providing customer service to all visitors, serve food, and provide a well groomed and maintained golf course.

**Divisions**

Pro Shop, Snack Bar, Maintenance

**Mission Statement**

The mission of the Tierra Del Sol Golf Club is to provide the best South Texas golfing experience that will allow people of any gender and age to exercise, compete, and enjoy; allow them to engage in a social network and, at the same time, provide the atmosphere of a true golf club that is a responsible member of our community.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	19	16	16	16
Part Time Employees	7	5	5	5
Department Expenditures*	\$ 1,143,482	\$ 1,057,200	\$ 1,027,698	\$ 1,190,600
<b>Outputs:</b>				
Golf Facilities in Acres	100	100	100	100
Total Number of Rounds	21,492	27,900	19,802	20,000
Annual Number of Cart Rentals	14,016	13,000	13,395	14,000
Annual Buckets of Balls Sold	2,808	35,000	3,598	4,000
<b>Efficiency Measures:</b>				
Daily Average Number of Operating Cars	60	60	68	70
Average Hours per Week of Operation for Driving Range & Cart Rental	70	70	70	74
Expenditures per Capita	\$ 15.45	\$ 14.29	\$ 13.89	\$ 16.09

\* Expenditures excluding Debt Service/Capital Outlay



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## **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**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
General Fund	\$ 441,137	\$ 496,825	\$ 496,825	\$ 681,050	\$ 609,600
Utility Fund	129,650	146,700	146,700	135,000	115,800
Bridge Fund	3,167	16,100	16,100	12,000	18,000
Golf Course Fund	1,004	2,300	2,300	300	1,200
CDBG Fund	337	700	700	-	-
PAL	1,811	3,300	3,300	2,500	3,300
PEDC	-	800	800	-	600
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 577,104	\$ 666,725	\$ 666,725	\$ 830,850	\$ 748,500
<b><u>EXPENSES</u></b>					
Personnel	\$ 222,787	\$ 207,000	\$ 207,000	\$ 207,000	\$ 223,200
Supplies	1,450	7,000	7,000	-	7,000
Maintenance	1,801	3,000	3,000	-	3,000
Rentals	-	-	-	-	-
Other	8,676	19,000	19,000	-	19,000
Vehicle Maintenance	392,012	422,625	422,625	615,750	488,100
Debt Service	788	8,100	8,100	8,100	8,200
Capital Outlay	42,125	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	\$ 669,640	\$ 666,725	\$ 666,725	\$ 830,850	\$ 748,500
Net Revenues Over/(Under) Expenses	<u>\$ (92,535)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# City of Pharr, Texas

Department: Administration

Fund: Garage

EXPENSES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Salaries	\$ 141,248	\$ 144,700	\$ 144,700	\$ 144,700	\$ 162,200
Employee Benefits	81,539	62,300	62,300	62,300	61,000
Supplies	1,450	7,000	7,000	-	7,000
Maintenance	1,801	3,000	3,000	-	3,000
Rentals	-	-	-	-	-
Other Services	8,676	19,000	19,000	-	19,000
Vehicle Maintenance	392,012	422,625	422,625	615,750	488,100
Debt Service	788	8,100	8,100	8,100	8,200
Capital Outlay	42,125	-	-	-	-
Non-Departmental	-	-	-	-	-
<b>DEPARTMENT TOTAL</b>	<b>\$ 669,640</b>	<b>\$ 666,725</b>	<b>\$ 666,725</b>	<b>\$ 830,850</b>	<b>\$ 748,500</b>

**Purpose**

Provide preventive maintenance to City vehicles and equipment.

**Main Duties**

Change oil, lube, filters, tires, welding, tune ups, battery checks, air condition, and other preventive maintenance and repairs.

**Divisions**

Operations

**Mission Statement**

Provide preventive maintenance to the City's fleet as effectively and efficiently as possible.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<b>Inputs:</b>				
Full Time Employees	5	5	-	5
Department Expenditures*	\$ 626,726	\$ 658,625	\$ 822,750	\$ 740,300
<b>Outputs:</b>				
Total City Fleet (vehicles)	319	319	319	383
Total City Fleet (mobile)	209	209	209	251
Number of departments divisional services	5	5	5	5
<b>Effectiveness Measures:</b>				
Number of vehicles per mechanic	176	176	176	211
<b>Efficiency Measures:</b>				
Number of jobs completed per mechanic	462	462	462	554
Expenditures per capita	\$ 8.47	\$ 8.90	\$ 11.12	\$ 10.00

\* Expenditures excluding Debt Service/Capital Outlay

## **COMPONENT UNITS**

# 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.

*Pharr Housing Finance Corporation*-PHFC is a separate entity with its own EIN, whose board consists of the same members of the City Commission. PHFC was used to create PHFC-Jackson Place Apartments.

*PHFC-Jackson Place Apartments*-PHFC Jackson Place Apartments is an entity created by PHFC with its own EIN with the purpose of providing means to finance the cost of residential developments that will provide affordable prices for residents of City of Pharr.

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Sales Tax	\$ 4,077,668	\$ 4,056,000	\$ 4,056,000	\$ 4,208,333	\$ 4,336,700
Interest	13,360	1,300	1,300	15,000	10,000
Transfer In	-	355,500	355,500	-	51,200
Debt Proceeds	-	-	2,500,000	700,000	1,000,000
Other	148,139	74,100	74,100	35,000	266,000
Total	<u>\$ 4,239,167</u>	<u>\$ 4,486,900</u>	<u>\$ 6,986,900</u>	<u>\$ 4,958,333</u>	<u>\$ 5,663,900</u>
<b><u>EXPENSES</u></b>					
Personnel	\$ 369,706	\$ 637,070	\$ 637,070	\$ 463,616	\$ 635,800
Supplies	22,627	16,400	16,400	9,750	11,000
Maintenance	56,116	28,500	28,500	20,000	50,000
Rentals	3,632	3,000	3,000	5,000	5,000
Contractual services	463,367	435,400	435,400	393,100	606,200
Vehicle Maintenance	5,584	2,300	2,300	-	2,100
Debt Service	1,855,375	893,100	893,100	893,100	982,300
Capital Outlay	187,756	-	-	-	-
Non-Departmental	7,979,296	1,045,030	3,545,030	338,000	1,781,000
Transfers Out	4,221,014	1,426,100	1,426,100	1,351,100	1,590,500
Total	<u>\$ 15,164,472</u>	<u>\$ 4,486,900</u>	<u>\$ 6,986,900</u>	<u>\$ 3,473,666</u>	<u>\$ 5,663,900</u>
Net Revenues Over/(Under) Expenses	<u>\$ (10,925,305)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,484,667</u>	<u>\$ -</u>

## City of Pharr, Texas

Department: PEDC						Function: Economic Development			Fund: Administration		
EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17						
Salaries	\$ 300,988	\$ 502,000	\$ 502,000	\$ 380,408	\$ 487,400						
Employee Benefits	68,718	135,070	135,070	83,208	148,400						
Supplies	22,627	16,400	16,400	9,750	11,000						
Maintenance	56,116	28,500	28,500	20,000	50,000						
Rentals	3,632	3,000	3,000	5,000	5,000						
Contractual Services	463,367	435,400	435,400	393,100	606,200						
Vehicle Maintenance	5,584	2,300	2,300	-	2,100						
Debt Service	1,855,375	893,100	893,100	893,100	982,300						
Capital Outlay	187,756	-	-	-	-						
Non-Departmental	12,200,310	2,471,130	4,971,130	1,689,100	3,371,500						
<b>DEPARTMENT TOTAL</b>	<b>\$ 15,164,472</b>	<b>\$ 4,486,900</b>	<b>\$ 6,986,900</b>	<b>\$ 3,473,666</b>	<b>\$ 5,663,900</b>						
<b>PERFORMANCE INDICATORS</b>						<b>Actual 14-15</b>	<b>Goal 15-16</b>	<b>Estimated 15-16</b>	<b>Goal 16-17</b>		
<b>Inputs:</b>											
Full time employees						6	6	6	6		
Part time employees						1	1	-	-		
Department Expenditures*						\$ 921,032	\$ 1,122,670	\$ 891,466	\$ 1,310,100		
<b>Outputs:</b>											
Number of Demographic Material						7	4	22	25		
Number of Business Solution Workshops						6	3	20	20		
Number of Pharr Business Appreciation Receptions						8	2	6	10		
Number of Legislative Receptions						5	2	7	10		
Number of Produce Lots Sold at the Produce Park						4	4	-	4		
Synchronization EDC Staff with Development Services and Other Departments to Facilitate Business Development						4	N/A	15	15		
Initiate a Program That Stregthens Our Relationship With Existing Small and Local Businessess in Pharr						8	N/A	15	15		
Engage a Business Retention & Expansion Employee to Meet the Needs of Our Existing Busines Community						7	N/A	20	20		
Create a Municipal Print and On-line Demprgraphic/Profile Data Sheet						4	N/A	15	15		
Create and Initiate a Bi-monthly Newsletter to Provide Business Solutions to Pharr's Business Community						-	N/A	1	24		
To Cultivate and Solidify a Relationship With the Business Community That Is In Our Industrial Parks						8	N/A	10	10		
<b>Efficiency Measures:</b>											
Expenditure per Capita						\$ 12.45	\$ 15.17	\$ 12.05	\$ 17.70		

\*Expenditures excluding Deb Service/Capital Outlay

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>PROPOSED BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Sports Fee	\$ 181,812	\$ 170,130	\$ 170,130	\$ 153,250	\$ 162,500
Concession	50,063	40,000	40,000	50,000	55,000
Gate	33,217	25,000	25,000	25,000	30,000
Sponsorship	57,512	30,000	30,000	7,000	27,000
Donations	31,486	26,500	26,500	25,000	25,000
Interest	-	-	-	500	500
Other	26,918	50,900	50,900	17,400	17,900
Hub Festival	614,637	355,600	355,600	117,853	99,000
Transfers In - Hotel Festivals	-	20,000	20,000	20,000	40,000
Transfers In - Bridge Festivals	-	35,000	35,000	35,000	65,000
Transfers In - PEDC Festivals	-	70,000	70,000	70,000	90,000
Transger In-General Fund Festivals	-	135,000	135,000	135,000	125,000
Transfers In - General Fund	211,260	133,470	133,470	206,517	173,700
Total	<u>\$ 1,206,905</u>	<u>\$ 1,091,600</u>	<u>\$ 1,091,600</u>	<u>\$ 862,520</u>	<u>\$ 910,600</u>
<b><u>EXPENSES</u></b>					
Supplies	286,870	288,900	288,900	255,300	305,500
Maintenance	8,774	18,500	18,500	13,000	18,500
Rentals	354	1,000	1,000	1,500	-
Other services	160,053	158,800	158,800	201,900	158,800
Vehicle Maintenance	5,803	8,800	8,800	6,100	8,800
Hub Festival	559,165	515,600	515,600	269,720	249,000
Veterans Parade	-	27,500	27,500	25,000	35,000
Christmas Party	-	32,500	32,500	50,000	55,000
4th of July Party	-	40,000	40,000	-	40,000
Diez y Seis de Septiembre	-	-	-	40,000	40,000
Total	<u>\$ 1,021,019</u>	<u>\$ 1,091,600</u>	<u>\$ 1,091,600</u>	<u>\$ 862,520</u>	<u>\$ 910,600</u>
Net Revenues Over/(Under) Expenses	<u>\$ 185,885</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## City of Pharr, Texas

Department: Police Athletic League Administration      Function: PAL      Fund: PAL

EXPENDITURES	Actual 14-15	Original Budget 15-16	Amended Budget 15-16	Projected Actual 15-16	Budget 16-17
Supplies	\$ 286,870	\$ 288,900	\$ 288,900	\$ 255,300	\$ 305,500
Maintenance	8,774	18,500	18,500	13,000	18,500
Rentals	354	1,000	1,000	1,500	-
Other Services	160,053	158,800	158,800	201,900	158,800
Vehicle Maintenance	5,803	8,800	8,800	6,100	8,800
Capital Outlay	-	-	-	-	-
Non-Departmental					
<b>DEPARTMENT TOTAL</b>	<b>\$ 461,854</b>	<b>\$ 476,000</b>	<b>\$ 476,000</b>	<b>\$ 477,800</b>	<b>\$ 491,600</b>

**Purpose**

To cement a bond between Pharr Police Officers and the youth in our community to minimize crime

**Main Duties**

Sport activities programs with youth

**Divisions**

Administration and Sports Programs

**Mission Statement**

To minimize youth crime through educational athletic and other recreational activities.

PERFORMANCE INDICATORS	Actual 14-15	Goal 15-16	Estimated 15-16	Goal 16-17
<i>Inputs:</i>				
Full Time Employees	6	6	7	8
Part-time Employees	60	60	44	50
Department Expenditures *	\$ 461,854	\$ 476,000	\$ 477,800	\$ 491,600
<i>Efficiency Measures:</i>				
Expenditure per Capita	\$ 6.24	\$ 6.43	\$ 6.46	\$ 6.64

\*Expenditures excluding Deb Service/Capital Outlay

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

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Contributions - Gen Fund	\$ 953,592	\$ 985,000	\$ 985,000	\$ 965,000	\$ 1,000,000
Contributions - PEDC	-				
Total	<u>\$ 953,592</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>	<u>\$ 965,000</u>	<u>\$ 1,000,000</u>
<b><u>EXPENSES</u></b>					
Debt Service	<u>953,592</u>	<u>985,000</u>	<u>985,000</u>	<u>965,000</u>	<u>1,000,000</u>
Total	<u>\$ 953,592</u>	<u>\$ 985,000</u>	<u>\$ 985,000</u>	<u>\$ 965,000</u>	<u>\$ 1,000,000</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></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**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Property Tax	\$ 79,551	\$ 157,400	\$ 157,400	\$ 157,400	\$ 244,900
Other	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total	<u>\$ 79,551</u>	<u>\$ 157,400</u>	<u>\$ 157,400</u>	<u>\$ 157,400</u>	<u>\$ 244,900</u>
<b><u>EXPENSES</u></b>					
Incentives	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 79,551</u></u>	<u><u>\$ 157,400</u></u>	<u><u>\$ 157,400</u></u>	<u><u>\$ 157,400</u></u>	<u><u>\$ 244,900</u></u>

**CITY OF PHARR, TX  
DISCRETELY COMPONENT UNIT  
PHARR HOUSING FINANCE CORPORATION  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Development Fees	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Other	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>
<b><u>EXPENSES</u></b>					
Professional Fees	-	-	275,000	275,000	200,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 275,000</u>	<u>\$ 275,000</u>	<u>\$ 200,000</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 725,000</u></u>	<u><u>\$ 725,000</u></u>	<u><u>\$ 800,000</u></u>

**CITY OF PHARR, TX  
DISCRETELY COMPONENT UNIT  
PHFC/JACKSON PLACE APARTMENTS CORPORATION  
SUMMARY OF REVENUES AND EXPENSES**

	<b>ACTUAL 2014-2015</b>	<b>ORIGINAL BUDGET 2015-2016</b>	<b>AMENDED BUDGET 2015-2016</b>	<b>PROJECTED ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>
<b><u>REVENUES</u></b>					
Debt Proceeds	\$ -	\$ -	\$ 34,600,000	\$ 34,600,000	\$ -
Other	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,600,000</u>	<u>\$ 34,600,000</u>	<u>\$ -</u>
<b><u>EXPENSES</u></b>					
Debt Service	-	-	2,167,235	2,167,235	1,313,261
Building Costs	-	-	6,475,300	6,475,300	18,500,000
Other Fees	-	-	3,482,104	3,482,104	2,662,100
Total	<u>-</u>	<u>-</u>	<u>12,124,639</u>	<u>12,124,639</u>	<u>22,475,361</u>
Net Revenues Over/(Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 22,475,361</u>	<u>\$ 22,475,361</u>	<u>\$ (22,475,361)</u>

# STATISTICAL SECTION

## **Financial Trends**

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.

## **Revenue Capacity**

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax.

## **Debt Capacity**

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

## **Demographic and Economic Information**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place.

## **Operating Information**

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

**City of Pharr, Texas**  
**Net Position by Component**  
**Last Ten Fiscal Years<sup>1</sup>**  
**(Accrual Basis of Accounting)**  
**(amount expressed in thousands)**

	Fiscal Year									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities										
Net Invested in capital assets	\$ 28,849	\$ 40,172	\$ 50,941	\$ 50,764	\$ 53,417	\$ 36,205	\$ 36,205	\$ 39,362	\$ 64,274	\$ 62,451
Restricted	6,763	14,781	8,115	7,904	5,234	7,159	23,652	35,796	15,012	18,454
Unrestricted	8,067	2,620	4,822	13,275	18,999	16,463	18,274	8,032	8,951	2,118
Total governmental activities net position	<u>43,679</u>	<u>57,573</u>	<u>63,878</u>	<u>71,943</u>	<u>77,650</u>	<u>59,827</u>	<u>78,131</u>	<u>83,190</u>	<u>88,237</u>	<u>83,022</u>
Business-type activities										
Net Invested in capital assets	38,336	46,566	59,224	78,359	82,609	82,300	82,757	86,011	85,304	88,401
Restricted	1,950	3,018	5,762	7,759	7,375	10,195	8,529	21,394	18,996	19,603
Unrestricted	11,401	4,593	2,568	2,572	9,691	12,435	15,940	6,013	10,276	10,280
Total business-type activities net position	<u>51,687</u>	<u>54,177</u>	<u>67,554</u>	<u>88,690</u>	<u>99,675</u>	<u>104,930</u>	<u>107,226</u>	<u>113,418</u>	<u>114,576</u>	<u>118,283</u>
Primary government										
Net Invested in capital assets	67,185	86,738	110,165	129,123	136,026	118,505	118,962	125,374	149,577	150,852
Restricted	8,713	17,799	13,877	15,663	12,609	17,354	32,181	57,191	34,008	38,056
Unrestricted	19,468	7,213	7,390	15,847	28,690	28,898	34,214	14,044	19,227	12,397
Total primary government net position	<u>\$ 95,366</u>	<u>\$ 111,750</u>	<u>\$ 131,432</u>	<u>\$ 160,633</u>	<u>\$ 177,325</u>	<u>\$ 164,757</u>	<u>\$ 185,357</u>	<u>\$ 196,609</u>	<u>\$ 202,813</u>	<u>\$ 201,306</u>

(1) Fiscal Year 2003 was the initial year of implementation of GASB Statement No. 34.

**City of Pharr, Texas**  
**Changes in Net Position**  
**Last Ten Fiscal Years<sup>1</sup>**  
**(Accrual Basis of Accounting)**  
**(amount expressed in thousands)**

<b>Expenses</b>	<b>Fiscal Year</b>									
	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>
<b>Governmental activities:</b>										
General government	\$ 7,181	\$ 8,178	\$ 8,265	\$ 7,594	\$ 8,061	\$ 10,917	\$ 16,251	\$ 9,970	\$ 12,144	\$ 11,092
Public safety	15,000	16,504	18,495	19,177	19,775	21,546	22,427	22,700	21,355	20,592
Streets	2,361	2,442	2,114	2,268	3,102	3,757	4,490	5,330	4,903	7,827
Sanitation	3,227	3,518	4,537	2,312	2,008	2,749	2,699	1,880	2,867	2,636
Culture and recreation	3,253	3,340	3,831	3,563	3,890	3,239	4,133	4,306	6,155	5,531
Economic development	1,754	2,653	-	-	-	-	-	8,085	2,590	1,679
Debt service	1,365	1,433	1,122	1,041	885	736	1,293	1,926	1,800	1,629
<b>Total governmental activities expenses</b>	<b>34,141</b>	<b>38,068</b>	<b>38,364</b>	<b>35,955</b>	<b>37,721</b>	<b>42,944</b>	<b>51,293</b>	<b>54,196</b>	<b>51,814</b>	<b>50,987</b>
<b>Business-type activities:</b>										
Utility	7,576	7,879	9,291	9,125	9,140	10,382	11,829	12,241	13,619	14,069
Boggus Ford Event Center	-	-	-	-	-	-	-	-	-	727
Toll Bridge	3,156	3,454	3,300	2,975	3,428	3,082	3,137	3,413	4,822	3,905
Tierra Del Sol Golf Course	1,054	1,241	1,171	1,047	1,035	1,236	1,110	1,279	1,394	1,428
<b>Total business-type activities expenses</b>	<b>11,786</b>	<b>12,574</b>	<b>13,762</b>	<b>13,147</b>	<b>13,603</b>	<b>14,700</b>	<b>16,076</b>	<b>16,933</b>	<b>19,836</b>	<b>20,128</b>
<b>Total primary government expenses</b>	<b>45,927</b>	<b>50,642</b>	<b>52,126</b>	<b>49,102</b>	<b>51,324</b>	<b>57,644</b>	<b>67,369</b>	<b>71,128</b>	<b>71,650</b>	<b>71,115</b>
<b>Program Revenues</b>										
<b>Governmental activities:</b>										
<b>Charges for services:</b>										
General government	208	1,790	2,375	1,970	1,734	1,962	2,014	1,980	1,646	1,431
Public Safety	571	1,908	1,662	3,841	999	1,184	1,180	1,210	1,355	1,607
Streets	85	472	67	3	1,093	782	807	878	859	1,008
Sanitation	3,006	3,274	4,969	3,256	3,347	3,560	3,585	3,658	3,825	3,924
Culture and recreation	131	911	372	131	128	257	665	579	1,629	582
Economic development	-	-	-	-	-	-	-	-	648	-
Debt service	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	1,648	1,867	2,465	2,448	4,227	3,451	6,221	9,493	3,132	2,568
Capital grants and contributions	1,094	-	1,481	256	508	25	59	1,111	1,435	1,477
<b>Total governmental activities program revenues</b>	<b>6,743</b>	<b>10,222</b>	<b>13,391</b>	<b>11,905</b>	<b>12,036</b>	<b>11,221</b>	<b>14,531</b>	<b>18,910</b>	<b>14,529</b>	<b>12,597</b>
<b>Business-type activities:</b>										
<b>Charges for services:</b>										
Utility	11,200	10,851	12,483	12,461	11,892	13,553	13,814	13,977	13,670	12,980
Boggus Ford Event Center	-	-	-	-	-	-	-	-	-	434
Toll Bridge	7,714	8,058	8,281	9,301	10,660	10,415	11,002	11,915	12,572	12,781
Tierra Del Sol Golf Course	350	631	766	856	805	812	776	597	786	781
Operating grants and contributions	-	-	-	-	-	-	17	314	-	-
Capital grants and contributions	-	-	6,940	13,899	2,512	548	316	1,686	919	3,339
<b>Total business-type activities program revenues</b>	<b>19,264</b>	<b>19,540</b>	<b>28,470</b>	<b>36,517</b>	<b>25,869</b>	<b>25,328</b>	<b>25,926</b>	<b>28,489</b>	<b>27,948</b>	<b>30,315</b>
<b>Total primary government program revenues</b>	<b>\$ 26,007</b>	<b>\$ 29,762</b>	<b>\$ 41,861</b>	<b>\$ 48,422</b>	<b>\$ 37,905</b>	<b>\$ 36,549</b>	<b>\$ 40,456</b>	<b>\$ 47,398</b>	<b>\$ 42,477</b>	<b>\$ 42,912</b>

Net (expense)/revenue										
Governmental activities	\$ (27,398)	\$ (27,846)	\$ (24,973)	\$ (24,050)	\$ (25,685)	\$ (31,723)	\$ (36,762)	\$ (35,286)	\$ (37,286)	\$ (38,390)
Business-type activities	<u>7,478</u>	<u>6,966</u>	<u>14,708</u>	<u>23,370</u>	<u>12,266</u>	<u>10,628</u>	<u>9,850</u>	<u>11,556</u>	<u>8,112</u>	<u>10,186</u>
Total primary government net expense	<u>(19,920)</u>	<u>(20,880)</u>	<u>(10,265)</u>	<u>(680)</u>	<u>(13,419)</u>	<u>(21,095)</u>	<u>(26,913)</u>	<u>(23,730)</u>	<u>(29,174)</u>	<u>(28,203)</u>
<b>General Revenues and Other Changes in Net Assets</b>										
Governmental activities:										
Taxes										
Property taxes	10,475	11,276	13,082	14,900	15,265	14,984	15,221	15,186	15,812	16,728
Sales taxes	11,346	11,160	11,305	10,558	10,289	11,838	12,801	13,079	14,557	16,311
Other Taxes	2,543	2,912	3,087	2,807	3,152	2,844	2,232	3,129	3,129	3,605
Investment earnings	419	445	357	296	361	440	415	473	401	314
Grants, Donations, and Miscellaneous	3,854	2,159	365	458	105	763	1,048	421	198	-
Transfers	<u>2,288</u>	<u>8,655</u>	<u>2,190</u>	<u>3,182</u>	<u>1,841</u>	<u>7,214</u>	<u>6,702</u>	<u>6,317</u>	<u>7,682</u>	<u>10,758</u>
Total governmental activities	<u>30,925</u>	<u>36,607</u>	<u>30,386</u>	<u>32,201</u>	<u>31,013</u>	<u>38,083</u>	<u>38,420</u>	<u>38,605</u>	<u>41,780</u>	<u>47,717</u>
Business-type activities:										
Investment earnings	1,011	866	1,451	877	1,008	795	705	848	848	486
Grants, Donations, and Miscellaneous	-	495	218	107	131	135	22	21	21	65
Transfers	<u>(2,288)</u>	<u>(8,655)</u>	<u>(2,190)</u>	<u>(3,182)</u>	<u>(1,841)</u>	<u>-</u>	<u>(6,702)</u>	<u>(6,466)</u>	<u>(7,849)</u>	<u>(11,020)</u>
Total business-type activities	<u>(1,277)</u>	<u>(7,294)</u>	<u>(521)</u>	<u>(2,198)</u>	<u>(702)</u>	<u>930</u>	<u>(5,975)</u>	<u>(5,598)</u>	<u>(6,981)</u>	<u>(10,469)</u>
Total primary government	<u>29,648</u>	<u>29,313</u>	<u>29,865</u>	<u>30,003</u>	<u>30,311</u>	<u>39,013</u>	<u>32,445</u>	<u>33,008</u>	<u>34,799</u>	<u>37,248</u>
<b>Change in Net Position</b>										
Governmental activities	3,527	8,761	5,413	8,151	5,328	6,360	1,658	3,320	4,494	9,327
Business-type activities	<u>6,201</u>	<u>(328)</u>	<u>14,187</u>	<u>21,172</u>	<u>11,564</u>	<u>4,344</u>	<u>3,875</u>	<u>5,958</u>	<u>1,131</u>	<u>(283)</u>
Total primary government	<u>\$ 9,728</u>	<u>\$ 8,433</u>	<u>\$ 19,600</u>	<u>\$ 29,323</u>	<u>\$ 16,892</u>	<u>\$ 10,704</u>	<u>\$ 5,532</u>	<u>\$ 9,278</u>	<u>\$ 5,625</u>	<u>\$ 9,045</u>

(1) Fiscal Year 2003 was the initial year of implementation of GASB Statement No. 34.

**City of Pharr, Texas**  
**Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**(amount expressed in thousands)**

	Fiscal Year									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>General Fund</b>										
Reserved, Nonspendable, Restricted	\$ 7,405	\$ 11,002	\$ 1,049	\$ 102	\$ 231	\$ 3,354	\$ 20,807	\$ 10,752	\$ 12,879	\$ 12,841
Unreserved, undesignated, unassigned	195	(6,402)	2,081	8,338	14,901	5,809	748	3,593	219	794
Designated, Committed, Assigned	-	-	756	-	-	8,054	9,046	-	-	-
Total general fund	<u>7,600</u>	<u>4,600</u>	<u>3,886</u>	<u>8,440</u>	<u>15,132</u>	<u>17,217</u>	<u>30,601</u>	<u>14,346</u>	<u>13,098</u>	<u>13,636</u>
<b>All other governmental funds</b>										
Reserved, Nonspendable,	5,447	7,572	4,718	6,407	2,501	-	(1,611)	1,212	1,677	2,405
Restricted, reported in:										
Special revenue funds	-	-	-	-	-	387	1,339	-	-	-
Debt service fund	-	-	-	-	-	63	20	-	-	-
Economic Development fund	-	-	-	-	-	3,197	3,085	20,014	23,094	12,169
Unreserved, unassigned, reported in:										
Special revenue funds	142	2,425	3,238	1,333	1,086	(2,929)	-	-	-	-
Capital projects funds	(2,590)	(1,508)	-	-	1,251	-	-	11,747	8,349	10,459
Debt service funds	1,044	-	-	-	-	-	-	37	157	317
Assigneed	-	-	-	-	-	1,943	17,392	-	-	-
Total all other governmental funds	<u>4,043</u>	<u>8,489</u>	<u>7,956</u>	<u>7,740</u>	<u>4,838</u>	<u>2,661</u>	<u>20,224</u>	<u>33,009</u>	<u>33,278</u>	<u>25,350</u>
Total governmental fund balances	<u>\$ 11,642</u>	<u>\$ 13,089</u>	<u>\$ 11,842</u>	<u>\$ 16,180</u>	<u>\$ 19,970</u>	<u>\$ 19,878</u>	<u>\$ 50,825</u>	<u>\$ 47,355</u>	<u>\$ 46,376</u>	<u>\$ 38,986</u>

**City of Pharr, Texas**  
**Changes in Fund Balances of Governmental Funds**  
**Last Ten Fiscal Years**  
**(Modified Accrual Basis of Accounting)**  
**(amount expressed in thousands)**

	Fiscal Year									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>Revenues</b>										
Taxes	\$ 24,350	\$ 25,972	\$ 27,370	\$ 28,215	\$ 28,707	\$ 29,814	\$ 31,391	\$ 31,504	\$ 33,978	\$ 36,550
Licenses and permits	1,468	886	685	682	550	762	664	818	762	681
Intergovernmental	1,178	1,751	2,455	2,448	4,579	3,451	6,221	9,521	4,468	2,964
Charges for services	4,287	5,073	6,382	4,468	5,226	5,010	5,525	5,778	6,326	5,933
Fines	968	800	880	1,122	1,107	914	977	936	1,086	1,178
Investment earnings	419	445	349	296	361	440	415	474	401	314
Miscellaneous	2,127	1,970	644	254	533	375	692	644	945	368
Total Revenues	<u>34,797</u>	<u>36,897</u>	<u>38,765</u>	<u>37,486</u>	<u>41,064</u>	<u>40,766</u>	<u>45,885</u>	<u>49,675</u>	<u>47,966</u>	<u>47,988</u>
<b>Expenditures</b>										
General government	14,218	12,943	6,034	6,220	6,609	14,398	13,336	10,337	11,933	10,784
Public safety	15,391	15,642	19,392	18,846	18,522	19,963	22,058	22,253	21,439	19,456
Highways and streets	2,542	2,121	4,443	2,499	4,012	4,404	7,401	7,056	5,012	8,412
Health and Welfare	3,021	3,483	4,306	2,318	2,423	2,555	2,654	2,371	2,758	2,808
Culture and recreation	977	3,422	5,661	3,472	3,664	6,010	5,524	12,999	6,346	4,867
Economic development	3,120	5,757	2,067	2,165	1,360	1,538	2,677	1,163	2,775	1,698
Debt service - Principal	1,912	3,904	3,371	3,335	1,781	1,635	2,588	9,339	7,811	7,994
Debt service - Interest	891	1,225	1,009	978	819	712	1,156	1,750	1,866	1,636
Total expenditures	<u>42,072</u>	<u>48,497</u>	<u>46,283</u>	<u>39,833</u>	<u>39,191</u>	<u>51,215</u>	<u>57,393</u>	<u>67,269</u>	<u>59,940</u>	<u>57,655</u>
Excess of revenues over (under) expenditures	(7,275)	(11,600)	(7,518)	(2,347)	1,872	(10,449)	(11,508)	(17,594)	(11,974)	(9,667)
<b>Other financing sources (uses)</b>										
Transfers in	4,044	9,298	16,941	6,066	9,951	11,615	42,210	34,633	19,662	21,849
Transfers out	(1,756)	(669)	(14,415)	(2,882)	(8,110)	(4,393)	(35,508)	(28,316)	(11,981)	(11,090)
Proceeds from sale of assets	3,120	2,480	2,877	-	-	805	120	551	198	(953)
Issuance of debt	979	3,479	1,819	3,587	245	2,372	30,572	14,306	2,381	480
Total other financing sources (uses)	<u>6,387</u>	<u>14,588</u>	<u>7,222</u>	<u>6,771</u>	<u>2,086</u>	<u>10,399</u>	<u>37,395</u>	<u>21,175</u>	<u>10,260</u>	<u>10,286</u>
<b>Special Items</b>										
Loss on land available for sale valuation	-	-	-	-	-	-	-	(6,371)	-	(7,629)
Total special items	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,371)</u>	<u>-</u>	<u>(7,629)</u>
Net change in fund balances	\$ <u>(888)</u>	\$ <u>2,988</u>	\$ <u>(297)</u>	\$ <u>4,424</u>	\$ <u>3,959</u>	\$ <u>(50)</u>	\$ <u>25,887</u>	\$ <u>(2,790)</u>	\$ <u>(1,714)</u>	\$ <u>(7,010)</u>
Debt service as a percentage of noncapital expenditures	7.1%	11.8%	10.5%	12.1%	7.1%	4.8%	7.0%	19.7%	19.3%	20%

**City of Pharr, Texas**  
**Assessed Value and Estimated Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

<b>Fiscal Year Ended</b>	<b>Tax Year</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Minerals</b>	<b>Other</b>	<b>Total Assessed</b>	<b>Less: Ag Loss &amp; Tax Exempt Real Property</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>Assessed Value<sup>1</sup> as a Percentage of Actual Value</b>
2006	2005	\$ 1,217,836	\$ 327,593	\$ 13,845	\$ 52,742	\$ 162,458	\$ 1,774,474	\$ 332,328	\$ 1,442,146	\$ 0.68	\$ 1,442,146	123.04%
2007	2006	1,383,161	362,968	14,996	54,079	172,167	1,987,371	332,328	1,655,043	0.68	1,655,043	120.08%
2008	2007	1,549,417	397,886	14,537	51,312	195,896	2,209,035	412,202	1,796,833	0.68	1,796,833	122.94%
2009	2008	1,831,559	496,061	15,957	52,232	213,847	2,609,655	506,079	2,103,576	0.68	2,103,576	124.06%
2010	2009	1,852,609	528,963	16,672	49,303	242,187	2,689,735	527,968	2,161,766	0.68	2,161,766	124.42%
2011	2010	1,903,835	561,456	14,999	16,865	264,722	2,761,876	591,022	2,170,854	0.68	2,170,854	127.23%
2012	2011	1,913,524	574,336	13,337	11,027	256,980	2,769,204	604,760	2,164,444	0.68	2,164,444	127.94%
2013	2012	1,978,273	591,866	12,310	11,038	265,359	2,858,847	662,530	2,196,317	0.68	2,196,317	130.17%
2014	2013	1,989,015	623,074	12,350	9,132	320,085	2,953,655	687,001	2,266,654	0.68	2,266,654	130.31%
2015	2014	2,130,562	665,903	12,239	6,201	316,074	3,130,979	753,721	2,377,258	0.68	2,377,258	131.71%

Source: Hidalgo County Central Appraisal District

Note: Assessed values are determined as of August 1, and relate to taxes levied on the first day of the following fiscal year. Assessed value is equal to 100% of estimated value. All property is assessed the same rate regardless of real or personal property, commercial, residential, or industrial.

<sup>1</sup>Includes tax-exempt property.

**City of Pharr, Texas**  
**Property Tax Rates<sup>1</sup> and Tax Levies**  
**Direct and Overlapping<sup>2</sup> Governments**  
**Last Ten Fiscal Years**

Fiscal Year Ending	City of Pharr Tax Rate			Overlapping Tax Rates								
				Drainage District #1			Hidalgo County			P.S.J.A ISD		
	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total
2006	\$ 0.59	\$ 0.09	\$ 0.68	\$ 0.04	\$ -	\$ 0.04	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.50	\$ 0.11	\$ 1.61
2007	0.60	0.09	0.68	0.04	0.01	0.05	0.52	0.08	0.59	1.04	0.17	1.21
2008	0.60	0.08	0.68	0.04	0.03	0.07	0.52	0.07	0.59	1.04	0.23	1.27
2009	0.60	0.08	0.68	0.04	0.03	0.07	0.51	0.08	0.59	1.04	0.26	1.30
2010	0.60	0.08	0.68	0.04	0.03	0.07	0.51	0.08	0.59	1.04	0.17	1.21
2011	0.60	0.08	0.68	0.04	0.03	0.07	0.52	0.07	0.59	1.17	0.19	1.36
2012	0.60	0.08	0.68	0.05	0.03	0.08	0.52	0.07	0.59	1.17	0.19	1.36
2013	0.60	0.08	0.68	0.06	0.04	0.10	0.52	0.07	0.59	1.17	0.19	1.36
2014	0.61	0.08	0.68	0.05	0.05	0.10	0.53	0.06	0.59	1.17	0.19	1.36
2015	0.61	0.07	0.68	0.05	0.05	0.10	0.53	0.06	0.59	1.17	0.19	1.36

Fiscal Year Ending	Overlapping Tax Rates						Total Direct & Overlapping Rates
	South Texas ISD			South Texas College			
	Operating	Debt Service	Total	Operating	Debt Service	Total	
2006	\$ 0.04	\$ -	\$ 0.04	\$ 0.11	\$ 0.04	\$ 0.15	\$ 3.12
2007	0.05	-	0.05	0.11	0.04	0.15	2.74
2008	0.05	-	0.05	0.11	0.04	0.15	2.81
2009	0.05	-	0.05	0.11	0.04	0.15	2.84
2010	0.05	-	0.05	0.11	0.04	0.15	2.76
2011	0.05	-	0.05	0.11	0.04	0.15	2.90
2012	0.05	-	0.05	0.11	0.04	0.15	2.90
2013	0.05	-	0.05	0.11	0.04	0.15	2.92
2014	0.05	-	0.05	0.19	0.04	0.23	3.00
2015	0.05	-	0.05	0.19	0.04	0.23	3.00

Source: City of Pharr Tax Assessor/Collector, Hidalgo County Tax Office, Pharr-San Juan-Alamo Independent School District, TEA Financial Audit Reports

<sup>1</sup>Tax rate is per \$100 of taxable assessed value

<sup>2</sup>Overlapping rates are those of local and county governments that apply to property owners within the City of Pharr. Not all overlapping rates apply to all City of Pharr property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

**City of Pharr, Texas**  
**Principal Property Taxpayers**  
**Fiscal Year End 2015 and 2006**  
**(amounts expressed in thousands)**

<u>Taxpayer</u>	<u>2015</u>			<u>2006</u>		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
WILDER CORPORATION OF DELAWARE	\$ 20,024	1	0.88%	\$ 12,497	3	0.87%
HEB GROCERY COMPANY LP	18,898	2	0.83%	-		-
MCALLEN LEVCAL LLC	17,731	3	0.78%	17,404	1	1.21%
MCALLEN LEVCAL INC LLC	15,069	4	0.66%	-		-
CAPOTE ABCD INC	13,614	5	0.60%	-		-
AEP TEXAS CENTRAL CO	13,472	6	0.59%	-		-
PARADISE RESORT ESTATES LLC	11,969	7	0.53%	-		-
COSTCO WHOLESALE CORP	11,500	8	0.51%	-		-
FJRS INVESTMENTS LTD	10,464	9	0.46%	-		-
AEP TEXAS CENTRAL COMPANY	10,181	10	0.45%	12,267	4	0.85%
SHELL WESTERN E&P (TOTAL E&P)	-		-	14,583	2	1.01%
SOUTHWESTERN BELL TELE	-		-	9,223	6	0.64%
CENTRAL POWER & LIGHT	-		-	9,594	5	0.67%
LACK'S	-		-	6,316	7	0.44%
HOME DEPOT, THE	-		-	5,915	8	0.41%
MATT'S CASH & CARRY	-		-	5,641	9	0.39%
ROYAL FREIGHT L P	-		-	5,611	10	0.39%
<b>Totals</b>	<b>\$ \$ 142,922</b>		<b>6.3%</b>	<b>\$ 99,052</b>		<b>6.9%</b>
<b>Assessed Taxable Value</b>	<b>\$ \$ 2,266,654</b>			<b>\$ 1,442,146</b>		

**City of Pharr, Texas**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

<b>Fiscal Year</b>	<b>Tax</b>	<b>Total Tax</b>	<b>Collections within the</b>		<b>Delinquent</b>	<b>Total Collections to Date</b>	
			<b>Levy* for</b>	<b>Fiscal Year of the Levy</b>		<b>Collections in</b>	<b>Percentage</b>
<b>Ended</b>	<b>Year</b>	<b>Fiscal Year</b>	<b>Amount</b>	<b>of Levy</b>	<b>Subsequent Years</b>	<b>Amount</b>	<b>of Levy</b>
2006	2005	\$ 9,831	\$ 8,980	91.3%	\$ 747	\$ 9,727	98.9%
2007	2006	11,014	10,094	91.6%	802	10,896	98.9%
2008	2007	12,691	11,634	91.7%	915	12,549	98.9%
2009	2008	14,567	13,391	91.9%	967	14,358	98.6%
2010	2009	14,824	13,673	92.2%	860	14,532	98.0%
2011	2010	14,555	13,559	93.2%	587	14,146	97.2%
2012	2011	14,576	13,771	94.5%	1,050	14,821	101.7%
2013	2012	14,757	14,049	95.2%	732	14,781	100.2%
2014	2013	15,317	14,631	95.5%	640	15,271	99.7%
2015	2014	16,188	15,448	95.4%	-	15,448	95.4%

\*Tax Levy including modifications throughout the year

Sources: City of Pharr Tax Assessor/Collector  
Hidalgo County Tax Assessor/Collector

**City of Pharr, Texas**  
**Ratios of Outstanding Debt by Type**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands, except per capita amount)

Fiscal Year	Governmental Activities				Business-Type Activities			Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita <sup>1</sup>
	General Obligation Bonds	Certificates of Obligation	Notes	Capital Leases	Utility & Toll Bridge Bonds/Notes	Capital Leases	Notes			
2006	\$ 16,025	\$ 6,070	\$ 5,746	\$ 1,544	\$ 20,042	\$ 246	\$ -	\$ 49,673	0.08%	\$ 810
2007	15,935	5,000	4,962	1,550	61,711	815	5,995	95,968	0.04%	1,492
2008	15,840	3,885	2,801	3,550	66,975	337	4,590	97,978	0.04%	1,483
2009	15,130	3,330	731	2,503	64,510	1,016	3,125	90,345	0.04%	1,351
2010	14,395	2,745	270	1,621	61,345	713	1,595	82,684	0.03%	1,230
2011	15,750	-	-	2,738	58,415	952	-	77,855	0.04%	1,106
2012	14,300	7,600	21,500	3,405	55,385	537	-	102,726	0.03%	1,417
2013	12,800	7,300	28,500	3,200	61,000	463	-	113,263	0.03%	1,562
2014	11,295	7,025	24,064	4,101	58,442	389	-	105,317	0.03%	1,452
2015	9,710	6,720	20,242	3,413	55,917	218	-	96,219	0.03%	1,327

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup>See the Schedule of Demographic and Economic Statistics for personal income and population data.

**City of Pharr, Texas**  
**Ratios of General Bonded Debt Outstanding**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands, except per capita amount)**

<u>Fiscal Year</u>	<u>General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Value<sup>1</sup> of Property</u>	<u>Per Capita<sup>2</sup></u>
2006	\$ 16,025	1.08%	\$ 261
2007	15,935	0.96%	248
2008	15,840	0.86%	240
2009	15,130	0.70%	226
2010	14,395	0.54%	214
2011	15,750	0.57%	224
2012	14,300	0.52%	197
2013	12,800	0.46%	177
2014	11,295	0.38%	154
2015	9,710	0.31%	129

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

<sup>1</sup>See the Schedule of Assessed Value and Estimated Actual Value of Taxable Property for property value data.

<sup>2</sup> Population data can be found in the Schedule of Demographic and Economic Statistics

**City of Pharr, Texas**  
**Direct and Overlapping Governmental Activities Debt**  
**As of September 30, 2015**  
**(amounts expressed in thousands)**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable<sup>1</sup></u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Hidalgo County	\$ 151,665	5.2%	\$ 7,891
Hidalgo Irrigation District #1	-	0.0%	-
South Texas College	88,835	53.1%	47,183
South Texas ISD	-	0.0%	-
Pharr, San Juan, Alamo Independent School District	382,365	61.0%	<u>233,060</u>
Overlapping debt			288,134
City of Pharr direct debt	23,455	100.0%	<u>23,455</u>
Total direct and overlapping debt			\$ <u><u>311,589</u></u>

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment.  
Debt outstanding data provided by the county. Data as of 08/31/2014

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

<sup>1</sup>The percentage of overlapping debt applicable is estimated using taxable assessed property values. Applicable percentages were estimated by determining the portion of the county's taxable assessed value that is within the governments boundaries and dividing it by the county's total taxable assessed value.

**City of Pharr, Texas**  
**Legal Debt Margin Information**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

	Fiscal Year									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Debt Limit	\$ 148,988	\$ 166,146	\$ 184,767	\$ 260,966	\$ 268,973	\$ 276,288	\$ 276,920	\$ 285,885	\$ 354,845	\$ 384,809
Total net debt applicable to limit	<u>22,095</u>	<u>20,935</u>	<u>19,725</u>	<u>15,130</u>	<u>14,395</u>	<u>15,750</u>	<u>21,940</u>	<u>12,800</u>	<u>11,295</u>	<u>9,710</u>
Legal debt margin	\$ <u>126,893</u>	\$ <u>145,211</u>	\$ <u>165,042</u>	\$ <u>245,836</u>	\$ <u>254,578</u>	\$ <u>260,538</u>	\$ <u>254,980</u>	\$ <u>273,085</u>	\$ <u>343,550</u>	\$ <u>375,099</u>
Total net debt applicable to the limit as a percentage of debt limit	14.8%	12.6%	10.7%	5.8%	5.4%	5.70%	7.9%	4.5%	3.2%	2.5%

**Legal Debt Margin Calculation for Fiscal Year 2014-2015**

Assessed Value	\$ 3,209,704
Add Back: exempt property	<u>638,387</u>
Total Assessed Value	3,848,091
Debt limit (10% of total assessed value)	384,809
Debt applicable to limit:	
General obligation bonds	<u>9,710</u>
Legal debt margin	<u>\$ 375,099</u>

Note: Under state finance law, the City of Pharr's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds.

**City of Pharr, Texas**  
**Pledged Revenue Coverage**  
**Last Ten Fiscal Years**  
(amounts expressed in thousands)

**Water & Sewer Revenue Bonds**

<b>Fiscal Year</b>	<b>Utility Sewer Charges and Other</b>	<b>Less: Operating Expenses</b>	<b>Net Available Revenue</b>	<b>Debt Service</b>		<b>Coverage</b>
				<b>Principal</b>	<b>Interest</b>	
2006	\$ 11,594	\$ 5,695	\$ 5,899	\$ 937	\$ 542	3.99
2007	11,954	5,427	6,527	851	595	4.51
2008	13,820	5,910	7,910	2,265	1,872	1.91
2009	13,259	5,714	7,545	2,330	1,807	1.82
2010	12,473	5,750	6,723	2,385	1,749	1.63
2011	13,553	6,946	6,607	2,465	1,670	1.60
2012	13,814	7,465	6,349	2,540	1,598	1.53
2013	13,977	7,043	6,934	2,540	1,618	1.67
2014	13,728	7,862	5,866	2,870	1,675	1.29
2015	12,991	7,966	5,025	2,950	1,600	1.10

Note: Details regarding the government's outstanding debt can be found in the notes to the financial statements. Utility charges and other revenues include only utility service charges, investment earnings, and tap fees. Operating expenses do not include interest or depreciation. Historical information taken from prior financial reports.

**City of Pharr, Texas  
Demographic and Economic Statistics  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b><u>Population</u><sup>1</sup></b>	<b><u>Median Household Income</u></b>	<b><u>Per Capita Personal Income</u></b>	<b><u>Median Age</u></b>	<b><u>Education Level in Years of Formal Schooling</u><sup>2</sup></b>	<b><u>School Enrollment</u><sup>3</sup></b>	<b><u>Unemployment Rate</u><sup>4</sup></b>
2006	61,360	38,967*	9,462*	27.8*	47.3%*	28,088	5.7%
2007	64,318	38,967*	9,462*	27.8*	47.3%*	28,868	5.5%
2008	66,078	38,967*	9,462*	27.8*	47.3%*	29,999	7.2%
2009	66,874	38,967*	9,462*	27.8*	47.3%*	30,618	11.2%
2010	67,217	28,000	11,421	27.1	58.1%	31,329	10.5%
2011	70,400	28,000	11,420	27.1	58.1%	31,508	10.7%
2012	72,513	30,486	12,328	27.3	59.7%	31,633	8.4%
2013	73,138	30,486	12,328	28.0	59.7%	32,050	9.3%
2014	73,138	32,087	12,964	28.3	61.3%	32,287	7.9%
2015	75,382	34,655	12,694	27.6	61.3%	32,519	7.1%

Data Sources: U.S. Census, Texas Workforce Commission, U.S. Bureau of Labor Statistics, and PSJA ISD

<sup>1</sup>Population data from 2004 to 2007 taken from Planning/Zoning department. 2010 population estimate based on percentage increase of US Census Bureau totals for 2008 and 2009. 2011 population estimate based on percentage increase of US Census Bureau totals for 2009 and 2010. 2012 population estimate based on percentage increase of US Census Bureau totals for 2010 and 2011. 2013 population estimate based on percentage increase of US Census Bureau totals for 2011 and 2012. Population for 2014 and 2015 is based on the United States Census Bureau

<sup>2</sup>Represents population age 25 or greater that has graduated from high school.

<sup>3</sup>School Enrollment data for 2004 to 2015 includes enrollment for Pharr San Juan and Alamo School District. (As of September 2015)

<sup>4</sup>Unemployment rate as of December 2015. (Source: Bureau of Labor Statistics)

\* Data Not Available

**City of Pharr, Texas  
Principal Employers  
Fiscal Year Ending 2015 and 2006**

	2015		
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment<sup>1</sup></u>
Pharr-San Juan-Alamo ISD	4,230	1	18.32%
Valley View ISD	785	2	3.40%
City of Pharr	725	3	3.14%
Ticketmaster	475	4	2.06%
VDP Healthcare	375	5	1.62%
Lack's Valley Store Ltd	350	6	1.52%
Atento Contract US Teleservices	320	7	1.39%
Royal Freight	305	8	1.32%
HEB	300	9	1.30%
Costco	180	10	0.78%
	<b><u>8,045</u></b>		<b><u>34.84%</u></b>

	2006*		
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>
Pharr-San Juan-Alamo ISD	Unknown	-	0.00%
Convergy's	Unknown	-	0.00%
Lack's	Unknown	-	0.00%
City of Pharr	Unknown	-	0.00%
Ticketmaster	Unknown	-	0.00%
Texas Department of Transportation	Unknown	-	0.00%
HEB Food Stores	Unknown	-	0.00%
Lowe's	Unknown	-	0.00%
Frank Smith Toyota	Unknown	-	0.00%
Home Depot	Unknown	-	0.00%
	<b><u>-</u></b>		<b><u>0.00%</u></b>

Source: EMSI Dec. 2014, Workforce Solutions Lower RGV  
 Provided by Mike Willis, Workforce Solution 1/7/2016

\* Information was not tracked to provide stated information.

**City of Pharr, Texas**  
**Full-Time Equivalent City Government Employees by Function**  
**Last Ten Fiscal Years**

**Budgeted Full-time Equivalent Employees as of September 30, 2015**

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
<b>GENERAL FUND</b>										
City Manager	9.0	9.0	9.0	9.0	8.0	7.5	9.5	8.5	15.0	9.0
Finance	12.5	13.5	14.0	5.5	9.0	9.0	14.0	14.0	14.0	12.0
Police Department	146.0	155.0	167.0	161.0	160.0	172.0	174.5	176.5	186.5	178.5
Traffic Safety	13.0	16.0	17.0	16.0	16.0	16.0	17.0	17.0	0.0	0.0
Municipal Court	6.0	6.0	6.0	5.0	6.5	7.5	7.5	8.0	7.0	8.0
Fire Protection	57.0	65.0	68.0	66.0	65.0	74.0	73.0	78.0	82.0	80.0
(PAL)Administrative Services	0.0	0.0	0.0	7.0	7.5	7.0	7.0	7.0	8.3	8.3
Street Maintenance	28.0	30.0	29.0	29.0	31.0	33.0	32.0	32.0	48.0	50.0
Information Technology	0.0	0.0	0.0	0.0	0.0	2.5	2.0	5.0	10.0	12.5
Municipal Library	25.0	26.0	26.0	26.0	22.5	22.5	22.5	23.5	25.0	23.5
Parks & Recreation	71.0	73.0	73.0	102.0	102.0	64.3	68.1	62.1	56.8	112.6
Human Resources	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0
Planning & Community Dev	20.0	23.0	23.0	22.0	18.5	18.5	18.5	20.0	22.5	23.0
Engineer	0.0	0.0	0.0	0.0	0.0	0.0	4.0	5.5	4.5	6.5
<b>Total General Fund</b>	<b>387.5</b>	<b>416.5</b>	<b>432.0</b>	<b>448.5</b>	<b>446.0</b>	<b>433.8</b>	<b>449.6</b>	<b>457.1</b>	<b>479.6</b>	<b>527.9</b>
<b>UTILITY FUND</b>										
Administrative	9.5	10.5	11.0	12.5	9.5	9.0	9.0	9.0	9.0	9.0
Water Production	9.0	10.0	10.0	10.0	10.0	10.0	10.0	13.0	15.0	15.0
Water Distribution	25.0	26.0	26.0	23.0	23.5	24.0	26.5	27.0	30.5	30.5
Water Treatment Plant	11.0	13.0	13.0	13.0	13.0	13.0	17.0	18.0	19.0	19.0
Lift Station	4.0	4.0	4.0	3.0	1.0	1.0	0.0	0.0	0.0	0.0
<b>Total Utility Fund</b>	<b>58.5</b>	<b>63.5</b>	<b>64.0</b>	<b>61.5</b>	<b>57.0</b>	<b>57.0</b>	<b>62.5</b>	<b>67.0</b>	<b>73.5</b>	<b>73.5</b>
<b>INTERNAL SERVICE FUND</b>										
Chief Mechanic	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborers	4.0	4.0	4.0	4.0	3.0	3.0	3.0	4.0	4.0	4.0
<b>Total Internal Svc Fund</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>
<b>INTERNATIONAL BRIDGE</b>										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Others	26.0	26.0	28.0	24.0	24.5	24.0	22.0	22.0	27.0	23.5
<b>Total Int'l Bridge</b>	<b>27.0</b>	<b>27.0</b>	<b>29.0</b>	<b>25.0</b>	<b>25.5</b>	<b>25.0</b>	<b>23.0</b>	<b>23.0</b>	<b>28.0</b>	<b>24.5</b>
<b>OTHER</b>										
CDBG	6.0	6.0	5.0	4.0	5.5	5.5	4.5	3.5	4	0
Grants Management	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0	6
Golf Course	15.0	15.0	17.0	15.5	15.0	15.5	15.5	17.0	23.5	20.5
Events Center	0.0	0.0	0.0	0.0	0.0	0.0	6.4	8.0	17.5	18.5
<b>Total Other</b>	<b>21.0</b>	<b>21.0</b>	<b>22.0</b>	<b>19.5</b>	<b>20.5</b>	<b>21.0</b>	<b>26.4</b>	<b>28.5</b>	<b>45.0</b>	<b>45.0</b>
<b>GRAND TOTAL</b>	<b>499.0</b>	<b>533.0</b>	<b>552.0</b>	<b>559.5</b>	<b>553.0</b>	<b>540.8</b>	<b>565.5</b>	<b>580.6</b>	<b>631.1</b>	<b>675.9</b>

Source: City of Pharr Budget Reports

**City of Pharr, Texas**  
**Operating Indicators by Function**  
**Last Ten Fiscal Years**

<b>Function</b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>	<b><u>2009</u></b>	<b><u>2010</u></b>	<b><u>2011</u></b>	<b><u>2012</u></b>	<b><u>2013</u></b>	<b><u>2014</u></b>	<b><u>2015</u></b>
Police										
Physical arrests	2,858	2,808	2,944	4,839	15,660	3,395	3,477	2,197	3,573	2,423
Parking & Traffic Violations	13,742	12,742	15,194	25,689	12,556	10,742	9,654	12,607	12,893	19,628
Fire										
Number of calls answered	1,701	1,794	2,238	2,148	2,144	2,018	1,850	2,491	2,488	2,899
Inspections	809	1,108	1,344	1,325	1,160	1,842	2,620	2,263	2,942	2,184
Highways and streets										
Street resurfacing (miles)	2	7	2	7	9	9	7	6.44	7.31	1.41
Potholes repaired	unknown	unknown	137	825	775	4000	1500	545	1297	506
International Bridge										
Car Crossings	1,716,751	1,683,048	1,649,983	1,444,912	1,264,573	1,038,430	946,847	937,829	866,328	794,930
Truck Crossings	404,103	433,880	461,559	409,336	447,122	440,705	463,714	485,299	508,180	523,373
Culture and recreation										
Pharr Events Center	86	95	216	84	50	20	72	60	91	69
Other Community Center Events	206	268	597	414	378	329	703	442	unknown	unknown
Water										
New connections	1,204	638	324	220	278	428	304	372	256	303
Water mains breaks	3,948	4,156	578	445	711	768	~1365	~1625	~1642	~1726
Average daily consumption (millions of gallons)	6.6 MGD	5.6 MGD	6.5MGD	7.3 MGD	6.3 MGD	6.6 MGD	7.0 MGD	6.9 MGD	7.1 MGD	6.46 MGD
Wastewater										
Average daily sewage treatment (thousands of gallons)	5.0 MGD	5.0 MGD	4.94 MGD	4.8 MGD	4.76MGD	4.9 MGD	4.9MGD	4.8 MGD	5.1 MGD	5.2 MGD

Sources: Various City Departments

**City of Pharr, Texas**  
**Capital Asset Statistics by Function**  
**Last Ten Fiscal Years**

	Fiscal Year									
	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Public Safety										
Police:										
Stations	2	2	2	2	2	2	2	2	2	2
Patrol units	82	84	90	93	128	125	62	61	68	68
Fire stations	3	3	3	3	3	3	3	3	3	3
Highways and streets										
Streets (miles)	213	213	213	214	214	214	214	214	214	214
Streetlights	unknown									
Traffic signals	51	51	51	55	56	58	61	68	72	75
Culture and recreation										
Parks Acreage (Developed)	57	57	57	57	57	57	79	46	57	57
Swimming pools	2	2	2	2	-	-	-	1	1	1
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community and Convention Centers	4	4	4	4	4	4	4	4	4	4
Water										
Water mains (miles)	~190	191.6	~313.4	315	313	325	~304	~304	~303	~304
Fire hydrants	1,918	2,010	2,030	1,896	1,946	1,946	~2,214	~2,214	~2,213	~2,214
Maximum daily capacity (thousands of gallons)	10.0 MGD	10.0 MGD	8.28 MGD	12.01 MGD	9.9 MGD	10.0 MGD	10.0 MGD	10.0 MGD	19 MGD	20 MGD
Sewer										
Sanitary sewers (miles)	~246	~262	~265	265	266	269	267	~267	~266	~267
Storm sewers (miles)	unknown	unknown	57	82	94.43	97.2	Unknown	96.63	95.63	95.64
Maximum daily treatment capacity (thousands of gallons)	4.25 MGD	4.45 MGD	5.7 MGD	5.9 MGD	5.3 MGD	8 MGD	8 MGD	7.4 MGD	6.4 MGD	7.3 MGD

Sources: Various City Departments



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**OTHER SUPPLEMENTARY INFORMATION**

# **City of Pharr, Texas**

## **Financial Management Policy Statements**

The City of Pharr, Texas' Financial Management Policy Statements have been developed to provide a sound financial management foundation upon which decisions shall be made that result in the effective management of its resources and provide reasonable assurance as to its long-term financial stability.

### **OPERATING BUDGETARY POLICIES**

#### Fiscal Year

The City's fiscal year has been established as the period beginning October 1<sup>st</sup> and ending September 30<sup>th</sup> of the subsequent year.

#### Budget Preparation Guidance

The City budget will be prepared in accordance with State Law, City Charter, and standards established by both Governmental Accounting Standards Board and the Government Finance Officers Association (GFOA). The budget will be comprehensive in nature and address all revenue and expense related funds of the City.

#### GFOA Distinguished Budget Program

The City will submit its official budget each year to the GFOA with an application for the Distinguished Budget Program. This will be the third year that the City submits an official budget and participate in the program. We have received the budget award the previous two fiscal years and we believe that this budget continues to meet the GFOA requirements.

#### Designated Budget Officer

The City of Pharr does not have a formal budget department. The primary responsibility for the budget process has been given to the City Manager and delegated to the Finance Director. The City Manager, designated as the City Budget Officer, is responsible for the development of the annual budget to be submitted to the City Commission for approval and adoption.

#### Funds Included in the Annual Budget

Annual appropriated budgets are adopted for all funds with revenue and expenditure activities. The budget shall include all of the City's governmental, fiduciary, and proprietary funds. The governmental funds consist of the general fund, the special revenue funds, the debt service fund, and the capital projects fund. The fiduciary fund consists of an agency fund. The proprietary funds consist of enterprise and internal service funds.

### Basis of Accounting

Budgets are adopted on a basis consistent with generally accepted accounting principles. The legal basis of accounting for budgetary purposes within the governmental funds, consistent with generally accepted accounting principles, is the modified accrual basis. The proprietary and fiduciary funds are budgeted, using the accrual basis of accounting. Under accrual accounting, transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of related cash flows. On the other hand, under the modified accrual basis, not only must the underlying revenue transaction have occurred but also the related cash flow must take place within a short-enough period to have an effect on current spendable resources. Therefore, revenues must be both measurable and available when an event or transaction is expected to draw upon current spendable resources. Transfers are recognized in the accounting period in which the interfund receivable and payable arises. This basis of accounting is the same basis used in the year-end audited financial statements.

### Budgetary Control

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding: (1) the safeguarding of assets against loss and unauthorized use, and (2) the reliability of financial records for preparing financial statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that (1) the cost of controls should not exceed the benefits likely to be derived, and (2) the evaluation of cost and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. The auditors believe that the City's internal controls adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions. Key controls are evaluated continually.

Budgetary control is maintained through a monthly line-item review by all departments. A reminder is sent to all department managers on the need to analyze their monthly financial reports. Monthly reports are available for each department reflecting current and accumulated expenditures as well as the percent of budget expenditures compared to percent of current year. A member of the accounting team identifies possible future overruns and communicates that information to the department managers for correction.

### Balanced Budget

The Budget Officer is required to submit a balanced budget. A balanced budget is one in which total financial resources available, including prior year's ending financial resources plus projected resources, are equal to or greater than the budgeted expenditures/expenses. Expenditures may not legally exceed budgeted appropriations at the fund level. During the year, supplementary appropriations may be necessary.

When appropriate, the City will use funds from the Fund Balance to balance the budget. The City will avoid budgetary practices that raise the level of current expenditures/expenses to the point that future years' operations are placed in jeopardy.

#### Budgeted Tax Rates

Prior to adopting the budget tax rate, including the levy, the City Commission shall hold a public hearing according to the dates established in the budget calendar. The City Commission shall provide for public notice of the date, time, and location of the hearing.

#### Public Hearings, Accessibility of Budget to the Public

The City's policy is to have at least one public hearing on the proposed budget at a duly advertised public meeting. The public meeting will be advertised at least one week prior to the budget being finally adopted. The Officer shall file the final proposed budget with the City Secretary, Library, and post it online soon after the City Commission adopts it. The budget shall be available for inspection by any taxpayer.

### **THE BUDGET PROCESS**

#### Original Budget

The budget process for developing, adopting, and implementing the budget includes the following:

Annual budgets are legally adopted for all funds of the City that have revenue and expenditure related activities. The City Charter states that between sixty (60) and ninety (90) days prior to the end of the fiscal year, the City Manager is required to submit to the Board of Commissioners a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes the proposed expenditures/expenses and the proposed method to finance them.

At the inception of the budget process, a budget calendar is prepared, which presents in chronological order, specific events that take place during the process as well as the timing of each. The budget calendar for this year's process immediately follows this discussion of policies and procedures.

Dates for public hearings, the purpose of which are to obtain taxpayers' comments, are set by the Board of Commissioners at the time the budget is submitted to that body. The Board of Commissioners may add to, subtract from or change appropriations, but may not change the form of the proposed budget. Any changes must be within the revenue and reserves estimated as available by the City Manager. Prior to September 25 of each year, the budget is legally enacted through the passage of an ordinance.

The appropriated budget is prepared by fund and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

During April and May of each year, department managers prepare departmental budget requests for which each is responsible. During the month of June, budget hearings are held with the department managers. Following the budget hearings with the department managers, the Budget Officer makes any changes to their requests, which he/she deems appropriate. The result is the Officer's recommended budget. During the mid-to-latter part of July, the Officer presents his recommended budget to the City Commission in budget workshops. As a result of the City Commission's comments during these workshops, changes are made to the Officer's recommended budget. The budget reflecting these changes is the proposed budget.

Prior to September 1<sup>st</sup> of each year, the Officer is required to submit to the City Commission a proposed budget for the fiscal year beginning on the following October 1<sup>st</sup>. The target due date for submitting the proposed budget, resulting from budget workshop hearings, shall be no later than two to three weeks before the end of the fiscal year. The final budget, which is to be considered for adoption, shall be submitted no later than one week before the end of the fiscal year.

Prior to October 1<sup>st</sup>, the City Commission through the passage of an ordinance legally enacts the budget. The budget will be implemented on October 1<sup>st</sup>. The ordinance approving and adopting the budget appropriates spending limits at the fund level.

#### Revisions to the Adopted Budget

At any time during the fiscal year, the City Manager can reallocate expenditures up to \$10,000.00 per transaction within a fund without the approval of the Board of Commissioners. However, any revisions to the budget which increase the total budgeted expenditures/expenses within any fund must be approved by the Board of Commissioners.

#### Monitoring Compliance with the Budget

Reports comparing actual revenues and expenditures/expenses to budgeted amounts are prepared and carefully monitored monthly in order to determine whether estimated revenues are performing at or above levels budgeted and to ascertain that expenditures/expenses are in compliance with legally-adopted budget appropriations.

#### Duration of Budgeted Revenues and Appropriations

Budgeted revenues and appropriations lapse at the end of each fiscal year.

## **REVENUES POLICIES**

### Balance and Diversification in Revenue Sources

The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to changes in local economic conditions, which adversely impact that source.

### User Fees

For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Commission shall determine the appropriate cost recovery level and establish the fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed on a regular basis to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Currently, the Utility Fund will transfer funds to the General Fund an amount equal to that which is estimated to be comparable with the resources it uses. 25% of City Manager's Office and Administrative Services, 10% of Finance Department (normally 25% but Finance utilizes Utility personnel), and 5% of Planning and Community Development's budgeted departmental expenditures.

### Cost Accounting

It is the policy of the City to allocate to each department level, costs to the extent that it is practical and in accordance with the cost/benefit approach of accounting.

### Property Tax Revenues/Tax Burden

The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and economic development. The City shall also strive to minimize the property tax burden on Pharr citizens.

### Utility/Enterprise Funds User Fees

It is the intention of the City that all utilities and enterprise funds be self-supporting. As a result, utility rates and enterprise funds user fees shall be set at levels sufficient to cover operating expenditures, meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The City shall seek to eliminate all forms of subsidization to utility/enterprise funds from the General Fund.

### Revenue Estimates for Budgeting

In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

#### Revenue Collection and Administration

The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue to the full extent allowed by state law all delinquent taxpayers and others overdue in payments to the City.

#### Revenues Over Expenses – Stated Funds

All revenues over the required amount for the continued operations of the Bridge Fund will be transferred to the General Fund as per provision of Bond Ordinance 2005-51, Section 25, Subsection i-vi.

All revenues over the required amount for the continued operations of the Garage Fund and Golf Course Fund will be transferred to the General Fund.

#### Write-Off of Uncollectible Accounts

The City shall monitor payments due to the City (accounts receivable) and periodically write-off accounts where collection efforts have been exhausted and/or collection efforts are not feasible or cost-effective.

### **EXPENDITURES/EXPENSES POLICIES**

#### Current Funding Basis

The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Retained Earnings Policy Statements.)

#### Avoidance of Operating Deficits

The City shall take immediate corrective actions if at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Retained Earnings Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

#### Priority in Applying Restricted vs. Unrestricted Resources

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the City typically first applies restricted resources, as appropriate opportunities arise, but reserves the right to selectively defer the use thereof to a future project or replacement equipment acquisition.

### Maintenance of Capital Assets

Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue service levels.

### Periodic Program Reviews

The City Manager shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. The privatization and contracting of services with other governmental agencies or private entities will be evaluated as alternative approaches to service delivery. Programs which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated.

### Encumbrances and Uncompleted Projects

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is an extension of formal budgetary integration in governmental funds. Although appropriations lapse at year-end for annually budgeted funds, the City honors encumbrances outstanding at year-end. Since these commitments will be honored during the subsequent year, outstanding encumbrances at year-end should be included in the subsequent year's budget.

### Purchasing

The City shall conduct its purchasing and procurement functions efficiently and effectively, fully complying with applicable State laws and City ordinances. Staff shall make every effort to maximize discounts and capitalize on savings available through competitive bidding and "best value" purchasing.

## **PURCHASING POLICIES**

Purchasing guidelines can be found in the Commission approved Purchasing Policy manual.

## **FUND BALANCE/RETAINED EARNINGS POLICIES**

### General Fund Committed Fund Balance

The City shall strive to maintain the General Fund (not the combined reporting General Fund which consists of the Payroll, Contingency, and the General funds) committed fund balance at 90 days (25%) of the current year's original budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchase and the annual transfer from the General Fund to the other funds (Charter mandated contingency funding will not take place so long as the contingency fund is fully funded).

### Retained Earnings of Other Operating Funds

In enterprise operating funds, the City shall strive to maintain positive retained earnings positions to provide sufficient reserves for emergencies and revenue shortfalls. Specifically, in the Utility Fund, an operating reserve will be established and maintained at 120 days of the current year's original budget appropriation for operation and maintenance, which is defined as the total budget less debt service and capital project expenditures. The Bridge Fund's contingency account will be equal to the annual operating cost (expenses minus long-term debt and minus non-operating General Fund transfers) plus one year of the highest long-term debt service payment (principal and interest).

### Use of Fund Balance/Retained Earnings

Fund Balance/Retained Earnings shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. The use of these funds will be approved by the City Commission.

Use of Unreserved Fund Balance/Retained Earnings will be disclosed to the Commission. If the required amounts go below the stated Policy amount, the City will set aside a sufficient portion of the upcoming fiscal year's budget to meet the required reserve amount.

Any surpluses realized at year end shall be used first to meet reserve policies, then capital replacement purposes, then retirement/extinguishing of debt.

### Retained Earnings of Internal Service Funds

The City shall not regularly maintain positive retained earnings in excess of 10 percent of the current year's operation and maintenance expense in an internal service fund. Normally, when an internal service fund's retained earnings exceed 10 percent, the City shall reduce the charges for services provided by the internal service fund to other City operating funds.

### Debt Service Funds

The City shall maintain sufficient reserves in its debt service funds, which shall equal or exceed the reserve fund balances required by bond ordinances, consistent with the covenants in the bond ordinances pertaining to the tax-exempt status of such bonds.

## **CAPITAL IMPROVEMENTS POLICIES**

### Capital Improvements Planning

The City shall review annually the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. For every capital project, all operation, maintenance and replacement costs shall be fully expended.

### Long-Term Capital Planning

A five-year capital improvement plan will be developed. This plan will be prioritized based on an analysis of current needs and resource availability.

### Capital Project Funding

No capital improvement project will begin without sufficient funding. Funding will be monitored quarterly to ensure project overruns are not funded to the detriment of the fund balance/retained earnings unreserved/undesignated policies.

### Replacement of Capital Assets on a Regular Schedule

The City shall annually prepare a schedule for the replacement of its non-infrastructure capital assets. Within the resources available each fiscal year, the City shall replace these assets according to the aforementioned schedule.

### Capital Expenditure Financing

The City recognizes that there are three basic methods of financing its capital requirements. It can budget the funds from current revenues; it can take the funds from fund balance/retained earnings as allowed by the Fund Balance/Retained Earnings Policy; or it can borrow money through debt. Debt financing includes general obligation bonds, revenue bonds, certificates of obligation, lease/purchase agreements, certificates of participation, commercial paper, tax notes, and other obligations permitted to be issued or incurred under Texas law. Guidelines for assuming debt are set forth in the Debt Management Policies.

## **DEBT MANAGEMENT POLICIES**

### Capital Improvement Plan

Major capital improvements will normally be funded through the issuance of long-term debt.

### Debt Policies

The City will limit the issuance of long-term debt to only those capital projects that cannot be funded from current revenues. At no time will the Fund Balance/Retained Earnings be depleted to a point below the City's policy for any project or purpose.

### Debt Term Limitation

The City will not issue long-term debt for a period longer than the estimated useful life of the capital asset.

### Use of Long-Term Debt for Maintenance & Operating Cost

The City will not utilize long-term debt to finance recurring maintenance and operating costs.

### Debt Structure

Generally, the City shall issue bonds with an average life of no greater than 10.5 years for general obligation bonds and no greater than 12.0 years for revenue bonds. The structure should approximate level principal on general obligation bonds and level debt service for revenue bonds. There shall be no debt structures, which include increasing debt service levels in subsequent years, with the first and second year of a bond payout schedule the exception. Except for economic development projects with a quick turnaround, there shall be no "balloon" bond repayment schedules which consist of low annual payments and one large payment of the balance due at the end of the term, unless dealing with economic/industrial development activity. There shall always be at least interest paid in the first fiscal year after a bond sale and principal starting generally no later than the second fiscal year after the bond issue. Normally, there shall be no capitalized interest included in the debt structure unless there are no historical reserves upon which to draw.

### Call Provisions

Call provisions for bond issues shall be made as short as possible consistent with the lowest interest cost to the City. When possible, all bonds shall be callable only at par.

### Sale Process

The City shall use a competitive bidding process in the sale of debt unless the nature of the issue and the associated costs warrants a negotiated sale. The City shall attempt to award the bonds based on a true interest cost (TIC) basis. However, the City may award bonds based on a net interest cost (NIC) basis as long as the financial advisor agrees that the NIC basis can satisfactorily determine the lowest and best bid.

### Rating Agencies Presentations

Full disclosure of operations and open lines of communication shall be made to the rating agencies. City staff, with assistance of financial advisors, shall prepare the necessary materials and presentation to the rating agencies. Credit ratings will be sought from one or more of the nationally recognized municipal bond rating agencies, currently Moody's, Standard & Poor's, and Fitch, as recommended by the City's financial advisor.

### Continuing Disclosure

The City is committed to providing continuing disclosure of financial and pertinent credit information relevant to the City's outstanding securities and will abide by the provisions of Securities and Exchange Commission (SEC) Rule 15c2-12 concerning primary and secondary market disclosure. City staff, with the assistance of the City's financial advisors and, if necessary, the City's bond counsel, will undertake to update financial and pertinent credit information within six months of the end of the City's fiscal year and at such other times as may be indicated by material changes in the City's financial situation.

### Debt Refunding

City staff and the financial advisor shall monitor the municipal bond market for opportunities to obtain interest savings by refunding outstanding debt. As a general rule, the present value savings of a particular refunding should exceed 3% of the refunded maturities AND must come with the recommendation of the Finance Director. The City will consider regular or advance refunding which produce a material economic benefit and will in no way impair the outstanding bond rating of the City. The present value savings of the transaction must be quantifiable, exceed 3 percent (3%) of the refunded maturities, and not be based on projection. Proposals submitted by investment firms for consideration by the City shall identify and address not only the benefits of the proposed transaction, but the potential negative impacts as well.

Additional transaction costs such as bond counsel, trustee, and financial advisor shall be included in the savings calculation required above. The City's financial advisor shall produce an analysis of the implications of paying a forward premium vs. waiting to the current call date of the bonds. Approval of the transaction must be obtained from the State Attorney General, to the extent required by Texas law.

### Interest Earnings

Interest earnings received on the investment of bond proceeds shall be used to assist in paying the interest due on bond issues, to the extent permitted by law.

### Lease/Purchase Agreements

Lease funding will be for the purchase of capital assets. The length of the lease will not be greater than the expected useful life of the asset it will be used to purchase.

### Proposals from Investment Bankers

The City welcomes ideas and suggestions from investment bankers and will seek to reward those firms which submit unique and innovative ideas by involving them in negotiated underwritings. Unsolicited proposals should be submitted to the City's financial advisors simultaneously with their submission to the City's Finance Department. City staff will review and confer with financial advisors to determine viability of proposals.

## **INTERGOVERNMENTAL RELATIONS POLICIES**

### Inter-local Cooperation in Delivering Services

In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

### Legislative Program

The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall support legislative initiatives that provide more funds for priority local programs.

## **GRANT POLICIES**

### Grant Guidelines

The City shall apply, and facilitate the application by others, for only those grants that are consistent with the objectives and high priority needs previously identified by Commission. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

### Indirect Costs

The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

### Grant Review

All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. Departments shall seek Commission approval prior to submission of a grant application. Should time constraints under the grant program make this impossible, the department shall obtain approval to submit an application from the City Manager and then, at the earliest feasible time, seek formal Commission approval. If there are cash match requirements, the source of funding shall be identified prior to application. An annual report on the status of grant programs and their effectiveness shall also be prepared.

### Grant Program Termination

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

## **FISCAL COMMISSION MONITORING POLICIES**

### Financial Status and Performance Reports

Monthly reports on the City's General, Utility, Bridge, Golf, and Capital Projects Funds comparing expenditures and revenues to current budget, noting the status of fund balances to include dollar amounts and percentages, and outlining any remedial actions necessary to maintain the City's financial position shall be prepared for review by the City Manager and the Commission.

### Five-year Forecast of Revenues and Expenditures

A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in conjunction of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

The document shall incorporate elements of the International City Management Association financial trend monitoring system to provide further insight into the City's financial position and to alert the Commission to potential problem areas requiring attention.

### Commission Agenda Decision Recommendations

Agenda items that have a financial impact will have a recommendation by the Finance Director to ensure fiscal ability, long-term sustainability, and proactive protection of financial resources.

### Status Reports on Capital Projects

A summary report on the contracts awarded, capital projects completed and status of the City's various capital programs will be prepared at least quarterly and presented to the City Manager and Commission.

### Compliance with Commission Policy Statements

The Financial Management Policy Statements will be reviewed annually by the Commission and updated, revised or refined as deemed necessary. Policy statements adopted by the Commission are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified, and the need for the exception will be documented and fully explained.

## **FINANCIAL CONSULTANTS POLICY**

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

## **ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES**

### Conformance to Accounting Principles

The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the Government Finance Officers Association (GFOA).

### Selection of Auditors

At most every five years, the City shall request proposals from all qualified firms, including the current auditors if their past performance has been satisfactory, and the Commission shall select an independent firm of certified public accountants to perform an annual audit of the books of account, records and transactions, certifying the financial statements of the City and reporting the results and recommendations to the Commission.

### Audit Completion

The City seeks to have its CAFR and Single Audit of Federal and State grants completed within 120 days of the close of its previous fiscal year, which ends September 30. In the event the presentation of the CAFR and Single Audit is delayed beyond the last Commission meeting in January, the City Manager shall provide a report on the status of the audit and the expected completion date of the CAFR and Single Audit to the City Commission at its first meeting in February. By State law, the City has 180 days to complete the audit.

## **INTERNAL CONTROLS POLICIES**

### Proper Authorization

Procedures shall be designed, implemented, and maintained to ensure that financial transactions and activities are properly reviewed and authorized.

### Separation of Duties

Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of assigned duties.

### Proper Recording

Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.

### Access to Assets and Records

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

### Independent Checks

Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

### Costs and Benefits

Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from that system.

## **E-COMMERCE POLICIES**

### Fully Integrated Financial Systems

All E-Commerce systems and procedures must fully and transparently integrate with the City's financial and accounting systems, its depository bank systems, and any other City information system which interfaces with an E-Commerce system.

### Emerging Technologies

The City will work closely with its depository bank and other financial partners to evaluate and implement those new technologies that prove to be efficient and effective in pursuit of the City's E-Commerce goals.

### Direct Deposits

All employees will be paid via direct deposit, excluding the employee's last pay check.

### Internet Payment Options

Working with its depository bank and other financial partners, the City will seek to develop and implement internet payment options which will allow customers and citizens to pay bills due to the City conveniently and securely.

## **INVESTMENT POLICIES**

Investment policies are guided by a separate report adopted by the City Commission.

## **HUMAN RESOURCE POLICIES**

Personnel Policies & Procedures manual adopted by the City Commission.

## BUDGET CALENDAR FOR FISCAL YEAR 2016-2017

DATE	RESPONSIBLE	EVENT
May 9	Finance	Budget Kickoff – Communicate department budget policies, calendar, and request procedures.
May 9	Finance	Budget Training - Provide two training sessions for department management and employees to prepare for upcoming budget requirements.
June 13	Departments	Departmental Goals & Payroll Changes Budget Request - STEP 1 and 2 are due.
June 13	IT/Garage	Departmental IT & Vehicle Fleet Budget Requests/Needs - Reconciliation with City Garage and IT Department is due and need to be turned. Only to be turned in by IT & Garage, not to Finance.
June 20	Departments	Departmental CIP Budget Requests are due to Finance. STEP 7, 7-1.
June 20	Departments	Departmental grant budgets are due to Finance Department. STEP 5 is due.
June 24	Finance	Projected Current Budget Ending Status - The projected year end balance of the current budget needs to be estimated based on expected results.
June 24	Departments	Departmental Budget Requests - Remaining Budget Manual Steps 3 through 6 are due
June 24	Finance	Preliminary Revenue Estimates - must be calculated based on historical information and expected future changes.
July 8	Finance	Updated Budget Estimates - Update preliminary budget revenues and expenditures for City Manager and Departmental review.
July 4 through 8	Finance/Departments	Budget Request Review - Finance will review budget requests with departments to prioritize before presenting to City Manager.
July 11 through 15	City Manager/Finance	Budget Request Review - will review budget requests with departments to prioritize before presenting to City Commissioners.
JULY 26	Appraisal District	Certified Appraisal Roll Totals.
July 30	City Commission	Budget Workshop - Commission is presented with departmental budget request and Finance overview. Present draft budget.
AUGUST 15	Finance	Present proposed budget.
AUGUST 15	Finance/City Commission	Certify Effective & Rollback Tax Rate; discussion of tax rates (vote on intention to raise taxes).
AUGUST 15	Finance/County Tax Collector	Publish Certified Effective & Rollback Tax Rate.
AUGUST 15	City Commission	Present updated proposed budget to the City Commission.
AUGUST 25	City Commission	72-Hour notice for public hearing
AUGUST 29	City Commission	1st Public Hearing on Taxes. Public Hearing on Budget
SEPTEMBER 6	City Commission	2nd Public Hearing on Taxes. Schedule and Announce meeting to adopt Tax Rate
SEPTEMBER 19	City Commission	Meeting to adopt Tax Rate
SEPTEMBER 19	City Commission	City Commission adoption of the budget.
SEPTEMBER 20	Finance	File adopted budget with the City Secretary's Office and City Library.

**Note:**

*If City Commission chooses to adopt the Effective Tax Rate, publication or public hearings are not required. If they choose a proposed tax rate that exceeds the Effective Tax Rate, publication and two public hearings are required. If they choose a proposed tax rate that is higher than the Rollback Rate, the City is subject to a Rollback Election.*

**CITY OF PHARR, TX**  
**FIVE YEAR HISTORICAL PERSONNEL SUMMARY**  
**APPROVED ORIGINAL BUDGET POSITIONS**

	<u>FY 12/13*</u>	<u>FY 13/14*</u>	<u>FY 14/15*</u>	<u>FY 15/16*</u>	<u>FY 16/17*</u> *
<b><u>GENERAL FUND</u></b>					
10 - City Manager's Office	8.5	8.50	14.0	9.0	7.0
11 - Finance Department	14.0	14.00	14.0	12.0	10.0
12 - Police Department	176.5	181.50	186.5	178.5	183.0
14 - Municipal Court	8.0	7.50	7.0	8.0	9.0
15 - Fire Protection	78.0	79.00	80.0	81.0	80.0
16 - (PAL)Administrative Services	0.0	6.33	8.3	8.3	11.0
17 - Street Maintenance	32.0	48.00	48.0	50.0	63.0
18 - Information Technology	5.0	8.50	10.0	12.5	21.5
20 - Municipal Library	23.5	24.00	25.0	23.5	26.5
22 - Parks & Recreation	62.08	57.76	56.8	112.6	121.6
26 - Human Resources	N/A	N/A	N/A	4.0	5.0
27 - Planning & Community Development	20.0	20.00	22.5	23.0	23.0
28 - Engineer	5.5	4.50	4.5	6.5	7.5
<b>Total General Fund Employees</b>	<b>450.1</b>	<b>463.6</b>	<b>476.6</b>	<b>528.9</b>	<b>568.1</b>
<b><u>UTILITY FUND</u></b>					
81- Administration	9.0	9.00	9.0	9.0	9.0
82- Water Production	13.0	15.00	15.0	15.0	15.0
83- Water Distribution	27.0	30.50	30.5	30.5	27.5
84- Water Treatment Plant	18.0	19.00	19.0	19.0	19.0
<b>Total Utility Fund Employees</b>	<b>67.0</b>	<b>73.5</b>	<b>73.5</b>	<b>73.5</b>	<b>70.5</b>
<b><u>OTHER FUNDS</u></b>					
Bridge Fund	23.0	23.00	28.0	24.5	23.5
Golf Course Fund	17.0	19.50	23.5	20.5	21.5
Garage	5.0	5.00	5.0	5.0	5.0
Event Center	8.0	14.00	17.5	18.5	18.0
Community Development	3.5	4.00	4.0	N/A	N/A
Grant Management Department	N/A	N/A	N/A	6.0	5.0
<b>Total Other Funds</b>	<b>56.5</b>	<b>65.5</b>	<b>78.0</b>	<b>74.5</b>	<b>73.0</b>
<b>Grand Total City Employees</b>	<b>573.6</b>	<b>602.6</b>	<b>628.1</b>	<b>676.9</b>	<b>711.6</b>

\*Includes Part-time Positions

LONG TERM DEBT OBLIGATIONS

	Original Issuance	Series	Type	Name	Payment Installments	Installments		Interest Rates		Payment Through	Current Balance
						Lowest	Highest	Lowest	Highest		
Governmental Activities	\$ 9,120,000	2015B	Refunding Bonds	GO	Annual	\$ 1,295,000	\$ 1,710,000	2.00%	5.00%	8/15/2021	\$ 7,440,000
	Subtotal-Refunding Bonds										
	\$ 14,290,000	2016	Certificate of Obligation	GO	Annual	\$ 190,000	\$ 1,135,000	1.13%	3.60%	8/15/1936	\$ 14,290,000
	\$ 7,625,000	2012	Certificate of Obligation	GO	Annual	\$ 295,000	\$ 535,000	0.60%	4.98%	8/15/2032	\$ 6,415,000
	Subtotal-Certificate of Obligation										
	\$ 5,600,000		HUD Section 108 Loan	HUD 108	Annual	\$ 294,000	\$ 295,000	1.28%	1.73%	8/15/2031	\$ 4,424,000
	Subtotal-Section 108 Loan										
Governmental Total											
<b>\$ 32,569,000</b>											
Business-Type Activities	\$ 29,000,000	2007	Revenue Bonds-CWSRF	WW & SS	Annual	\$ 790,000	\$ 2,480,000	2.90%	3.50%	9/1/2027	\$ 21,435,000
	\$ 13,310,000	2007A	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 380,000	\$ 1,075,000	2.35%	3.50%	9/1/2027	\$ 10,320,000
	\$ 10,000,000	2007B	Revenue Bonds-NADBANK	WW & SS	Annual	\$ 385,000	\$ 685,000	3.75%	3.75%	9/1/2027	\$ 6,330,000
	\$ 8,725,000	2013	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 255,000	\$ 400,000	0.00%	2.71%	91/1/2042	\$ 7,960,000
	\$ 1,762,000	2015	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 72,000	\$ 117,000	0.59%	4.10%	9/1/2035	\$ 1,692,000
	Subtotal-Revenue Bonds										
	\$ 4,440,000	2015A	Refunding Bonds	CT & IBR	Annual	\$ 590,000	\$ 705,000	2.00%	4.00%	8/15/2022	\$ 3,835,000
	\$ 6,430,000	2008	Refunding Bonds	WW & SS	Annual	\$ 75,000	\$ 815,000	3.60%	3.60%	9/1/2018	\$ 495,000
Subtotal-Refunding Bonds											
Business-Type Total											
<b>\$ 52,067,000</b>											

CT&IBR=Combination Tax & International Bridge Revenue  
 CWSRF=Clean Water State Revolving Fund  
 DWSRF=Drinking Water State Revolving Fund  
 NADBank=North American Development Bank  
 WW&SS=Waterworks & Sewer System

**City of Pharr, TX**  
**Schedule of Principal & Interest on Outstanding Bond Issues**

**Debt Service Schedule**

City of Pharr, Texas GENERAL FUND  
 \$9,120,000 General Obligation Refunding Bonds  
 Series 2015B

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2016	-	-	151,404	151,404	-	9,120,000
8/15/2016	1,680,000	2.000%	151,404	1,831,404	1,982,807	7,440,000
2/15/2017	-	-	169,225	169,225	-	7,440,000
8/15/2017	1,645,000	4.000%	169,225	1,814,225	1,983,450	5,795,000
2/15/2018	-	-	136,325	136,325	-	5,795,000
8/15/2018	1,710,000	4.000%	136,325	1,846,325	1,982,650	4,085,000
2/15/2019	-	-	102,125	102,125	-	4,085,000
8/15/2019	1,295,000	5.000%	102,125	1,397,125	1,499,250	2,790,000
2/15/2020	-	-	69,750	69,750	-	2,790,000
8/15/2020	1,360,000	5.000%	69,750	1,429,750	1,499,500	1,430,000
2/15/2021	-	-	35,750	35,750	-	1,430,000
8/15/2021	1,430,000	5.000%	35,750	1,465,750	1,501,500	-
<b>Total</b>	<b>\$ 9,120,000</b>		<b>\$ 1,329,157</b>	<b>\$ 10,449,157</b>	<b>\$ 10,449,157</b>	

City of Pharr, Texas

**\$14,290,000 Certificate of Obligation**

**Series 2016**

	Principal	Coupon	Interest	Total P + I	Fiscal Total	Balance
2/15/2017			344,068	344,068	-	14,290,000
8/15/2017	-		344,068	344,068	688,136	14,290,000
2/15/2018			250,232	250,232	-	14,290,000
8/15/2018	190,000	2.00%	250,232	440,232	690,463	14,100,000
2/15/2019			248,332	248,332	-	14,100,000
8/15/2019	190,000	3.00%	248,332	438,332	686,663	13,910,000
2/15/2020			245,482	245,482	-	13,910,000
8/15/2020	200,000	3.00%	245,482	445,482	690,963	13,710,000
2/15/2021			242,482	242,482	-	13,710,000
8/15/2021	205,000	4.00%	242,482	447,482	689,963	13,505,000
2/15/2022			238,382	238,382	-	13,505,000
8/15/2022	700,000	2.00%	238,382	938,382	1,176,763	12,805,000
2/15/2023			231,382	231,382	-	12,805,000
8/15/2023	715,000	2.00%	231,382	946,382	1,177,763	12,090,000
2/15/2024			224,232	224,232	-	12,090,000
8/15/2024	730,000	5.00%	224,232	954,232	1,178,463	11,360,000
2/15/2025			205,982	205,982	-	11,360,000
8/15/2025	765,000	4.00%	205,982	970,982	1,176,963	10,595,000
2/15/2026			190,682	190,682	-	10,595,000
8/15/2026	795,000	5.00%	190,682	985,682	1,176,363	9,800,000
2/15/2027			170,807	170,807	-	9,800,000
8/15/2027	835,000	5.00%	170,807	1,005,807	1,176,613	8,965,000
2/15/2028			149,932	149,932	-	8,965,000
8/15/2028	880,000	3.00%	149,932	1,029,932	1,179,863	8,085,000
2/15/2029			136,732	136,732	-	8,085,000
8/15/2029	905,000	3.00%	136,732	1,041,732	1,178,463	7,180,000
2/15/2030			123,157	123,157	-	7,180,000
8/15/2030	930,000	3.00%	123,157	1,053,157	1,176,313	6,250,000
2/15/2031			109,207	109,207	-	6,250,000
8/15/2031	960,000	3.00%	109,207	1,069,207	1,178,413	5,290,000
2/15/2032			94,807	94,807	-	5,290,000
8/15/2032	990,000	3.13%	94,807	1,084,807	1,179,613	\$4,300,000
2/15/2033			79,338	79,338	-	4,300,000
8/15/2033	1,020,000	3.25%	79,338	1,099,338	1,178,675	3,280,000
2/15/2034			62,763	62,763	-	3,280,000
8/15/2034	1,050,000	4.00%	62,763	1,112,763	1,175,525	2,230,000
2/15/2035			41,763	41,763	-	2,230,000
8/15/2035	1,095,000	4.00%	41,763	1,136,763	1,178,525	\$1,135,000
2/15/2036			19,863	19,863	-	1,135,000
8/15/2036	1,135,000	3.50%	19,863	1,154,863	1,174,725	\$0
	<b>\$14,290,000</b>		<b>\$6,819,231</b>	<b>\$21,109,231</b>	<b>\$21,109,231</b>	

City of Pharr, Texas

**\$7,625,000 General Obligation Refunding Bonds**

**Series 2012**

	Principal	Coupon	Interest	Total P + I	Fiscal Total	Balance
2/15/2015			127,887	127,887	-	7,025,000
8/15/2015	305,000	1.60%	127,887	432,887	560,774	6,720,000
2/15/2016			126,271	126,271	-	6,720,000
8/15/2016	305,000	1.37%	126,271	431,271	557,541	6,415,000
2/15/2017			124,181	124,181	-	6,415,000
8/15/2017	315,000	1.83%	124,181	439,181	563,363	6,100,000
2/15/2018			121,299	121,299	-	6,100,000
8/15/2018	320,000	2.14%	121,299	441,299	562,598	5,780,000
2/15/2019			117,875	117,875	-	5,780,000
8/15/2019	325,000	2.48%	117,875	442,875	560,750	5,455,000
2/15/2020			113,845	113,845	-	5,455,000
8/15/2020	335,000	2.86%	113,845	448,845	562,690	5,120,000
2/15/2021			109,055	109,055	-	5,120,000
8/15/2021	340,000	3.17%	109,055	449,055	558,109	4,780,000
2/15/2022			103,666	103,666	-	4,780,000
8/15/2022	355,000	3.32%	103,666	458,666	562,331	4,425,000
2/15/2023			97,773	97,773	-	4,425,000
8/15/2023	370,000	3.68%	97,773	467,773	565,545	4,055,000
2/15/2024			90,965	90,965	-	4,055,000
8/15/2024	380,000	3.88%	90,965	470,965	561,929	3,675,000
2/15/2025			83,593	83,593	-	3,675,000
8/15/2025	395,000	4.06%	83,593	478,593	562,185	3,280,000
2/15/2026			75,574	75,574	-	3,280,000
8/15/2026	410,000	4.18%	75,574	485,574	561,148	2,870,000
2/15/2027			67,005	67,005	-	2,870,000
8/15/2027	430,000	4.32%	67,005	497,005	564,010	2,440,000
2/15/2028			57,717	57,717	-	2,440,000
8/15/2028	445,000	4.45%	57,717	502,717	560,434	1,995,000
2/15/2029			47,816	47,816	-	1,995,000
8/15/2029	465,000	4.55%	47,816	512,816	560,632	1,530,000
2/15/2030			37,237	37,237	-	1,530,000
8/15/2030	485,000	4.72%	37,237	522,237	559,474	1,045,000
2/15/2031			25,791	25,791	-	1,045,000
8/15/2031	510,000	4.89%	25,791	535,791	561,582	535,000
2/15/2032			13,322	13,322	-	535,000
8/15/2032	535,000	4.98%	13,322	548,322	561,643	\$0
	<b>\$7,025,000</b>		<b>\$3,081,737</b>	<b>\$10,106,737</b>	<b>\$10,106,737</b>	

**City of Pharr, Texas COMMUNITY DEVELOPMENT BLOCK GRANT**  
**\$5,600,000 HUD SECTION 108 DEBT**

	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
2/15/2015	\$ -	\$ -	\$ 64,262	\$ 64,262	\$ -	\$ 5,012,000
8/15/2015	294,000	1.28%	64,262	358,262	422,524	4,718,000
2/15/2016	-	-	62,895	62,895	-	4,718,000
8/15/2016	294,000	1.33%	62,895	356,895	419,790	4,424,000
2/15/2017	-	-	61,102	61,102	-	4,424,000
8/15/2017	294,000	1.38%	61,102	355,102	416,203	4,130,000
2/15/2018	-	-	58,838	58,838	-	4,130,000
8/15/2018	295,000	1.42%	58,838	353,838	412,676	3,835,000
2/15/2019	-	-	56,227	56,227	-	3,835,000
8/15/2019	295,000	1.47%	56,227	351,227	407,454	3,540,000
2/15/2020	-	-	53,203	53,203	-	3,540,000
8/15/2020	295,000	1.50%	53,203	348,203	401,407	3,245,000
2/15/2021	-	-	49,590	49,590	-	3,245,000
8/15/2021	295,000	1.53%	49,590	344,590	394,179	2,950,000
2/15/2022	-	-	45,814	45,814	-	2,950,000
8/15/2022	295,000	1.55%	45,814	340,814	386,627	2,655,000
2/15/2023	-	-	41,831	41,831	-	2,655,000
8/15/2023	295,000	1.58%	41,831	336,831	378,662	2,360,000
2/15/2024	-	-	37,539	37,539	-	2,360,000
8/15/2024	295,000	1.59%	37,539	332,539	370,078	2,065,000
2/15/2025	-	-	33,173	33,173	-	2,065,000
8/15/2025	295,000	1.61%	33,173	328,173	361,346	1,770,000
2/15/2026	-	-	28,733	28,733	-	1,770,000
8/15/2026	295,000	1.62%	28,733	323,733	352,466	1,475,000
2/15/2027	-	-	24,175	24,175	-	1,475,000
8/15/2027	295,000	1.64%	24,175	319,175	343,351	1,180,000
2/15/2028	-	-	19,603	19,603	-	1,180,000
8/15/2028	295,000	1.66%	19,603	314,603	334,206	885,000
2/15/2029	-	-	14,868	14,868	-	885,000
8/15/2029	295,000	1.68%	14,868	309,868	324,736	590,000
2/15/2030	-	-	10,060	10,060	-	590,000
8/15/2030	295,000	1.71%	10,060	305,060	315,119	295,000
2/15/2031	-	-	5,104	5,104	-	295,000
8/15/2031	295,000	1.73%	5,104	300,104	305,207	0
<b>Total</b>	<b>\$ 5,012,000</b>		<b>\$ 1,334,028</b>	<b>\$ 6,346,028</b>	<b>\$ 6,346,028</b>	

City of Pharr, Texas INTERNATIONAL BRIDGE  
 \$ 4,440,000.00  
 Series 2015A

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
2/15/2016	-	-	58,193	58,193	-	4,440,000
8/15/2016	605,000	2.000%	58,193	663,193	721,386	3,835,000
2/15/2017	-	-	65,450	65,450	-	3,835,000
8/15/2017	590,000	3.000%	65,450	655,450	720,900	3,245,000
2/15/2018	-	-	56,600	56,600	-	3,245,000
8/15/2018	605,000	3.000%	56,600	661,600	718,200	2,640,000
2/15/2019	-	-	47,525	47,525	-	2,640,000
8/15/2019	625,000	2.000%	47,525	672,525	720,050	2,015,000
2/15/2020	-	-	39,975	39,975	-	2,015,000
8/15/2020	640,000	4.000%	39,975	679,975	719,950	1,375,000
2/15/2021	-	-	23,975	23,975	-	1,375,000
8/15/2021	670,000	5.000%	23,975	693,975	717,950	705,000
2/15/2022	-	-	10,575	10,575	-	705,000
8/15/2022	705,000	4.000%	10,575	715,575	726,150	-
<b>Total</b>	<b>\$ 4,440,000</b>		<b>\$ 604,586</b>	<b>\$ 5,044,586</b>	<b>\$ 5,044,586</b>	

**City of Pharr, Texas UTILITIES**  
 \$29,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007  
 CWSRF

	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
3/1/2015	-	-	390,411	390,411	-	23,470,000
9/1/2015	1,005,000	3.000%	390,411	1,395,411	1,785,823	22,465,000
3/1/2016	-	-	375,336	375,336	-	22,465,000
9/1/2016	1,030,000	3.050%	375,336	1,405,336	1,780,673	21,435,000
3/1/2017	-	-	359,629	359,629	-	21,435,000
9/1/2017	1,155,000	3.100%	359,629	1,514,629	1,874,258	20,280,000
3/1/2018	-	-	341,726	341,726	-	20,280,000
9/1/2018	1,550,000	3.200%	341,726	1,891,726	2,233,453	18,730,000
3/1/2019	-	-	316,926	316,926	-	18,730,000
9/1/2019	1,740,000	3.200%	316,926	2,056,926	2,373,853	16,990,000
3/1/2020	-	-	289,086	289,086	-	16,990,000
9/1/2020	1,800,000	3.250%	289,086	2,089,086	2,378,173	15,190,000
3/1/2021	-	-	259,836	259,836	-	15,190,000
9/1/2021	1,860,000	3.300%	259,836	2,119,836	2,379,673	13,330,000
3/1/2022	-	-	229,146	229,146	-	13,330,000
9/1/2022	1,920,000	3.350%	229,146	2,149,146	2,378,293	11,410,000
3/1/2023	-	-	196,986	196,986	-	11,410,000
9/1/2023	1,980,000	3.400%	196,986	2,176,986	2,373,973	9,430,000
3/1/2024	-	-	163,326	163,326	-	9,430,000
9/1/2024	2,240,000	3.400%	163,326	2,403,326	2,566,653	7,190,000
3/1/2025	-	-	125,246	125,246	-	7,190,000
9/1/2025	2,315,000	3.450%	125,246	2,440,246	2,565,493	4,875,000
3/1/2026	-	-	85,313	85,313	-	4,875,000
9/1/2026	2,395,000	3.500%	85,313	2,480,313	2,565,625	2,480,000
3/1/2027	-	-	43,400	43,400	-	2,480,000
9/1/2027	2,480,000	3.500%	43,400	2,523,400	2,566,800	-
<b>Total</b>	<b>23,470,000</b>		<b>6,352,738</b>	<b>29,822,738</b>	<b>29,822,738</b>	

**City of Pharr, Texas UTILITIES**

\$14,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007A

DWSRF

*\*Bonds issued but still held by NADBank, therefore, debt payments are not yet certain*

	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
3/1/2015	-	-	133,222	133,222	-	9,735,000
9/1/2015	470,000	2.450%	133,222	603,222	736,444	9,265,000
3/1/2016	-	-	127,465	127,465	-	9,265,000
9/1/2016	475,000	2.500%	127,465	602,465	729,930	8,790,000
3/1/2017	-	-	121,527	121,527	-	8,790,000
9/1/2017	820,000	2.550%	121,527	941,527	1,063,054	7,970,000
3/1/2018	-	-	111,072	111,072	-	7,970,000
9/1/2018	840,000	2.650%	111,072	951,072	1,062,144	7,130,000
3/1/2019	-	-	99,942	99,942	-	7,130,000
9/1/2019	860,000	2.650%	99,942	959,942	1,059,884	6,270,000
3/1/2020	-	-	88,547	88,547	-	6,270,000
9/1/2020	885,000	2.700%	88,547	973,547	1,062,094	5,385,000
3/1/2021	-	-	76,600	76,600	-	5,385,000
9/1/2021	905,000	2.750%	76,600	981,600	1,058,200	4,480,000
3/1/2022	-	-	64,156	64,156	-	4,480,000
9/1/2022	930,000	2.800%	64,156	994,156	1,058,312	3,550,000
3/1/2023	-	-	51,136	51,136	-	3,550,000
9/1/2023	960,000	2.850%	51,136	1,011,136	1,062,272	2,590,000
3/1/2024	-	-	37,456	37,456	-	2,590,000
9/1/2024	985,000	2.850%	37,456	1,022,456	1,059,912	1,605,000
3/1/2025	-	-	23,420	23,420	-	1,605,000
9/1/2025	1,015,000	2.900%	23,420	1,038,420	1,061,840	590,000
3/1/2026	-	-	8,703	8,703	-	590,000
9/1/2026 *	590,000	2.950%	8,703	598,703	607,405	-
3/1/2027	-	-	-	-	-	-
9/1/2027 *	-	2.950%	-	-	-	-
<b>Total</b>	<b>9,735,000</b>		<b>1,886,491</b>	<b>11,621,491</b>	<b>11,621,491</b>	

**City of Pharr, Texas UTILITIES**

\$10,000,000 Waterworks & Sewer System Revenue Bonds, Series 2007B

NADBank

	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
3/1/2015	-	-	135,563	135,563	-	7,230,000
9/1/2015	440,000	3.750%	135,563	575,563	711,125	6,790,000
3/1/2016	-	-	127,313	127,313	-	6,790,000
9/1/2016	460,000	3.750%	127,313	587,313	714,625	6,330,000
3/1/2017	-	-	118,688	118,688	-	6,330,000
9/1/2017	475,000	3.750%	118,688	593,688	712,375	5,855,000
3/1/2018	-	-	109,782	109,782	-	5,855,000
9/1/2018	495,000	3.750%	109,782	604,782	714,563	5,360,000
3/1/2019	-	-	100,500	100,500	-	5,360,000
9/1/2019	510,000	3.750%	100,500	610,500	711,000	4,850,000
3/1/2020	-	-	90,938	90,938	-	4,850,000
9/1/2020	530,000	3.750%	90,938	620,938	711,875	4,320,000
3/1/2021	-	-	81,000	81,000	-	4,320,000
9/1/2021	550,000	3.750%	81,000	631,000	712,000	3,770,000
3/1/2022	-	-	70,688	70,688	-	3,770,000
9/1/2022	570,000	3.750%	70,688	640,688	711,375	3,200,000
3/1/2023	-	-	60,000	60,000	-	3,200,000
9/1/2023	595,000	3.750%	60,000	655,000	715,000	2,605,000
3/1/2024	-	-	48,844	48,844	-	2,605,000
9/1/2024	615,000	3.750%	48,844	663,844	712,688	1,990,000
3/1/2025	-	-	37,313	37,313	-	1,990,000
9/1/2025	640,000	3.750%	37,313	677,313	714,625	1,350,000
3/1/2026	-	-	25,313	25,313	-	1,350,000
9/1/2026	665,000	3.750%	25,313	690,313	715,625	685,000
3/1/2027	-	-	12,844	12,844	-	685,000
9/1/2027	685,000	3.750%	12,844	697,844	710,688	-
<b>Total</b>	<b>7,230,000</b>		<b>2,037,564</b>	<b>9,267,564</b>	<b>9,267,564</b>	

**City of Pharr, Texas - UTILITIES**

\$6,430,000 Waterworks & Sewer System Revenue Refunding Bonds, Series 2008

	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
3/1/2015	-	-	37,620.00	37,620	-	2,090,000
9/1/2015	780,000.00	3.600%	37,620.00	817,620	855,240	1,310,000
3/1/2016	-	-	23,580.00	23,580	-	1,310,000
9/1/2016	815,000.00	3.600%	23,580.00	838,580	862,160	495,000
3/1/2017	-	-	8,910.00	8,910	-	495,000
9/1/2017	420,000.00	3.600%	8,910.00	428,910	437,820	75,000
3/1/2018	-	-	1,350.00	1,350	-	75,000
9/1/2018	75,000.00	3.600%	1,350.00	76,350	77,700	-
<b>Total</b>	<b>\$ 2,090,000</b>		<b>\$ 142,920</b>	<b>\$ 2,232,920</b>	<b>\$ 2,232,920</b>	

**City of Pharr, Texas**

**\$8,725,000 Waterworks & Sewer System Revenue Bonds, Series 2013**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
3/1/2015			80,073	80,073		8,470,000
9/1/2015	\$255,000	0.130%	80,073	335,073	415,146	8,215,000
3/1/2016			80,073	80,073		8,215,000
9/1/2016	\$255,000	0.130%	80,073	335,073	415,146	7,960,000
3/1/2017			80,073	80,073		7,960,000
9/1/2017	\$255,000	0.130%	80,073	335,073	415,146	7,705,000
3/1/2018			80,073	80,073		7,705,000
9/1/2018	\$255,000	0.130%	80,073	335,073	415,146	7,450,000
3/1/2019			79,907	79,907		7,450,000
9/1/2019	\$255,000	0.490%	79,907	334,907	414,814	7,195,000
3/1/2020			79,282	79,282		7,195,000
9/1/2020	\$255,000	0.780%	79,282	334,282	413,565	6,940,000
3/1/2021			78,288	78,288		6,940,000
9/1/2021	\$255,000	1.080%	78,288	333,288	411,576	6,685,000
3/1/2022			76,911	76,911		6,685,000
9/1/2022	\$260,000	1.350%	76,911	336,911	413,822	6,425,000
3/1/2023			75,156	75,156		6,425,000
9/1/2023	\$260,000	1.530%	75,156	335,156	410,312	6,165,000
3/1/2024			73,167	73,167		6,165,000
9/1/2024	\$265,000	1.670%	73,167	338,167	411,334	5,900,000
3/1/2025			70,954	70,954		5,900,000
9/1/2025	\$270,000	1.790%	70,954	340,954	411,908	5,630,000
3/1/2026			68,538	68,538		5,630,000
9/1/2026	\$275,000	1.910%	68,538	343,538	412,075	5,355,000
3/1/2027			65,911	65,911		5,355,000
9/1/2027	\$280,000	2.010%	65,911	345,911	411,823	5,075,000
3/1/2028			63,097	63,097		5,075,000
9/1/2028	\$285,000	2.080%	63,097	348,097	411,195	4,790,000
3/1/2029			60,133	60,133		4,790,000
9/1/2029	\$295,000	2.160%	60,133	355,133	415,267	4,495,000
3/1/2030			56,947	56,947		4,495,000
9/1/2030	\$300,000	2.230%	56,947	356,947	413,895	4,195,000
3/1/2031			53,602	53,602		4,195,000
9/1/2031	\$305,000	2.300%	53,602	358,602	412,205	3,890,000
3/1/2032			50,095	50,095		3,890,000
9/1/2032	\$310,000	2.360%	50,095	360,095	410,190	3,580,000
3/1/2033			46,437	46,437		3,580,000
9/1/2033	\$320,000	2.400%	46,437	366,437	412,874	3,260,000
3/1/2034			42,597	42,597		3,260,000
9/1/2034	\$325,000	2.450%	42,597	367,597	410,194	2,935,000
3/1/2035			38,616	38,616		2,935,000
9/1/2035	\$335,000	2.500%	38,616	373,616	412,231	2,600,000
3/1/2036			34,428	34,428		2,600,000
9/1/2036	\$345,000	2.550%	34,428	379,428	413,856	2,255,000
3/1/2037			30,029	30,029		2,255,000
9/1/2037	\$355,000	2.590%	30,029	385,029	415,059	1,900,000
3/1/2038			25,432	25,432		1,900,000
9/1/2038	\$360,000	2.630%	25,432	385,432	410,864	1,540,000
3/1/2039			20,698	20,698		1,540,000
9/1/2039	\$370,000	2.660%	20,698	390,698	411,396	1,170,000
3/1/2040			15,777	15,777		1,170,000
9/1/2040	\$380,000	2.680%	15,777	395,777	411,554	790,000
3/1/2041			10,685	10,685		790,000
9/1/2041	\$390,000	2.700%	10,685	400,685	411,370	400,000
3/1/2042			5,420	5,420		400,000
9/1/2042	\$400,000	2.710%	5,420	405,420	410,840	-
<b>Total</b>	<b>\$8,470,000</b>		<b>\$3,084,794</b>	<b>\$11,554,794</b>		

**City of Pharr, Texas**  
**\$1,762,000 Waterworks & Sewer System Revenue Bonds, Series 2015**  
**DWSRF**

<b>Date</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Total P+I</b>	<b>Fiscal Total</b>	<b>Balance</b>
						1,762,000
9/30/2016	\$70,000.00	0.590%	52,318.80	122,318.80	122,319	1,692,000
9/30/2017	\$72,000.00	0.890%	49,546.60	121,546.60	121,547	1,620,000
9/30/2018	\$73,000.00	1.280%	48,905.80	121,905.80	121,906	1,547,000
9/30/2019	\$74,000.00	1.530%	47,971.40	121,971.40	121,971	1,473,000
9/30/2020	\$75,000.00	1.750%	46,839.20	121,839.20	121,839	1,398,000
9/30/2021	\$76,000.00	2.020%	45,526.70	121,526.70	121,527	1,322,000
9/30/2022	\$78,000.00	2.180%	43,991.50	121,991.50	121,992	1,244,000
9/30/2023	\$80,000.00	2.330%	42,291.10	122,291.10	122,291	1,164,000
9/30/2024	\$81,000.00	2.500%	40,427.10	121,427.10	121,427	1,083,000
9/30/2025	\$83,000.00	2.610%	38,402.10	121,402.10	121,402	1,000,000
9/30/2026	\$86,000.00	2.920%	36,235.80	122,235.80	122,236	914,000
9/30/2027	\$88,000.00	3.160%	33,724.60	121,724.60	121,725	826,000
9/30/2028	\$91,000.00	3.350%	30,943.80	121,943.80	121,944	735,000
9/30/2029	\$94,000.00	3.490%	27,895.30	121,895.30	121,895	641,000
9/30/2030	\$97,000.00	3.620%	24,614.70	121,614.70	121,615	544,000
9/30/2031	\$101,000.00	3.720%	21,103.30	122,103.30	122,103	443,000
9/30/2032	\$105,000.00	3.810%	17,346.10	122,346.10	122,346	338,000
9/30/2033	\$108,000.00	3.880%	13,345.60	121,345.60	121,346	230,000
9/30/2034	\$113,000.00	3.950%	9,155.20	122,155.20	122,155	117,000
9/30/2035	\$117,000.00	4.010%	4,691.70	121,691.70	121,692	-
<b>Total</b>	<b>\$1,762,000</b>		<b>\$675,276</b>	<b>\$2,437,276</b>		

**CITY OF PHARR**  
**AD VALOREM TAX REVENUE AND DISTRIBUTION**  
**SUMMARY**

	Calendar Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
	Fiscal Year	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
LAND MARKET VALUE	\$	730,482,127	\$ 1,012,889,618	\$ 1,036,749,268	\$ 1,044,112,922	\$ 1,046,447,323	\$ 1,052,988,660	\$ 1,061,376,122	\$ 1,125,778,906	\$ 1,142,014,695	\$ 1,166,775,103
IMPROVEMENTS-HOMESITE		450,843,430	465,618,398	478,884,365	488,915,754	491,035,265	502,245,835	499,545,600	530,491,474	576,802,949	583,201,394
IMPROVEMENTS-NON HOMESITES		780,514,223	865,068,624	882,610,712	947,260,745	963,714,077	1,027,288,392	1,063,516,888	1,216,990,424	1,297,201,816	1,390,856,068
PERSONAL PROPERTY		195,895,995	213,847,032	242,187,004	265,721,778	256,980,163	265,359,007	320,085,024	319,802,001	383,408,270	382,871,360
MINERALS		51,312,443	52,231,740	49,303,210	16,864,741	11,027,409	11,041,527	9,131,857	6,209,828	5,514,416	3,222,793
<b>TOTAL MARKET VALUE</b>		<b>2,209,048,218</b>	<b>2,609,655,412</b>	<b>2,689,734,559</b>	<b>2,762,875,940</b>	<b>2,769,204,237</b>	<b>2,858,923,421</b>	<b>2,953,655,491</b>	<b>3,199,272,633</b>	<b>3,404,942,146</b>	<b>3,526,926,718</b>
<b>EXEMPTIONS:</b>											
AG EXEMPTIONS (Productivity Loss)		103,203,113	134,506,943	144,277,351	144,219,613	146,946,839	144,813,749	146,596,827	151,963,789	152,671,385	158,830,148
HOMESTEAD CAP		23,713,065	23,332,829	12,705,529	8,095,094	5,774,279	4,555,630	4,095,111	19,136,321	21,756,892	10,785,099
TAX ABATEMENTS		6,878,043	2,774,514	2,122,019	6,206,218	4,102,564	1,967,133	642,006	-	-	-
DISABLED VETERANS		2,139,440	2,301,422	5,337,116	7,119,488	8,052,326	8,833,460	8,974,025	10,891,368	12,182,144	13,398,760
FULL EXEMPTIONS		234,460,911	290,477,824	306,380,769	372,690,550	379,559,896	431,070,163	441,516,797	518,016,564	519,200,518	542,399,767
FREEPORT EXEMPTIONS		11,469,002	21,665,583	25,542,051	20,615,082	26,413,611	36,885,195	50,582,583	47,469,075	70,570,919	65,252,122
OVER 65		30,282,975	30,961,287	31,513,127	31,759,363	33,823,036	34,326,984	34,516,501	35,242,248	36,350,346	36,692,916
DISABLE PERSON		-	-	-	-	-	-	-	-	-	-
MOBILE HOME		-	-	-	-	-	-	-	-	-	-
HOUSE BILL		803	926	2,573	47,879	-	-	-	-	-	-
POLLUTION		-	-	-	181,240	-	-	-	-	-	-
HISTORICAL		54,829	87,745	87,745	87,741	87,336	87,331	87,331	87,902	93,447	102,078
<b>TOTAL EXEMPTIONS</b>		<b>412,202,181</b>	<b>506,109,073</b>	<b>527,968,280</b>	<b>591,022,268</b>	<b>604,759,887</b>	<b>662,539,645</b>	<b>687,011,181</b>	<b>782,807,267</b>	<b>812,825,651</b>	<b>827,460,890</b>
<b>PENDING PROTEST</b>		<b>32,487,104</b>	<b>77,796,098</b>	<b>40,255,162</b>	<b>2,828,180</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET TAXABLE VALUE</b>	<b>\$</b>	<b>1,829,333,141</b>	<b>2,181,342,437</b>	<b>2,202,021,441</b>	<b>2,174,681,852</b>	<b>2,164,444,350</b>	<b>2,196,383,776</b>	<b>2,266,644,310</b>	<b>2,416,465,366</b>	<b>2,592,116,495</b>	<b>\$ 2,699,465,828</b>
ASSESSMENT RATIO		100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
PROPOSED TAX RATE/\$100	\$	0.68312	\$ 0.68185	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.68000	\$ 0.65400	\$ 0.65400
ESTIMATED TAX LEVY		12,496,541	14,873,483	14,973,746	14,787,837	14,718,222	14,935,410	15,413,181	16,431,964	16,952,442	17,654,507
FROZEN LEVY LOSS		(79,445)	(120,000)	-	-	-	-	-	-	-	-
<b>TOTAL LEVY</b>		<b>12,417,096</b>	<b>14,753,483</b>	<b>14,973,746</b>	<b>14,787,837</b>	<b>14,718,222</b>	<b>14,935,410</b>	<b>15,413,181</b>	<b>16,431,964</b>	<b>16,952,442</b>	<b>17,654,507</b>
ESTIMATED % OF COLLECTION		91%	91%	90%	90%	92%	92%	92%	94%	92%	94%
ESTIMATED TAX COLLECTION		11,299,557	13,425,670	13,476,371	13,309,053	13,540,764	13,740,577	14,180,127	15,446,046.62	15,596,246.53	16,595,236.12
ESTIMATED DEL. TAX COLLECTION		789,140	750,000	795,000	920,000	960,000	960,000	960,000	780,000	700,000	700,000
<b>ESTIMATED TAX FUNDS AVAILABLE</b>		<b>12,088,697</b>	<b>14,175,670</b>	<b>14,271,371</b>	<b>14,229,053</b>	<b>14,500,764</b>	<b>14,700,577</b>	<b>15,140,127</b>	<b>16,226,047</b>	<b>16,296,247</b>	<b>17,295,236</b>

Calendar Year	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Fiscal Year	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
<b>GENERAL FUND (M&amp;O)</b>										
CURRENT YEAR TAX :										
Current Tax Rate	\$0.59613	\$0.60294	\$0.60180	\$0.60180	\$0.60210	\$0.60260	\$0.60500	\$0.60810	\$0.58210	<b>\$0.58210</b>
Current Distribution Percentage	87%	88%	89%	89%	89%	89%	89%	89%	89%	<b>89%</b>
Amount	\$9,860,647	\$11,871,927	\$11,926,589	\$11,778,512	\$11,989,550	\$12,176,576	\$12,616,142	\$13,812,854	\$13,881,613	<b>\$14,770,775</b>
DELINQUENT TAX										
Amount	700,000	663,200	703,000	820,000	850,000	850,000	850,000	700,000	600,000	<b>600,000</b>
SUB TOTAL										
Current Tax Rate	\$0.59613	\$0.60294	\$0.60180	\$0.60180	\$0.60210	\$0.60260	\$0.60500	\$0.60810	\$0.58210	<b>\$0.58210</b>
Current Distribution Percentage	87%	88%	89%	89%	89%	89%	89%	89%	89%	<b>89%</b>
Amount	\$10,560,647	\$12,535,127	\$12,629,589	\$12,598,512	\$12,839,550	\$13,026,576	\$13,466,142	14,512,854	14,481,613	<b>15,370,775</b>
<b>DEBT SERVICE FUND (I &amp; S)</b>										
CURRENT YEAR TAX										
Current Tax Rate	\$0.08699	\$0.07891	\$0.07820	\$0.07820	\$0.07790	\$0.07740	\$0.07500	\$0.07190	\$0.07190	<b>\$0.07190</b>
Current Distribution Percentage	13%	12%	12%	12%	11%	11%	11%	11%	11%	<b>11%</b>
Amount	\$1,438,910.43	\$1,553,742.92	\$1,549,782.69	\$1,530,541.09	\$1,551,213.98	\$1,564,000.96	\$1,563,984.57	\$1,633,192.28	\$1,714,633.22	<b>\$1,824,460.97</b>
DELINQUENT TAX										
Amount	89,140	86,800	92,000	100,000	110,000	110,000	110,000	80,000	80,000	80,000
SUB TOTAL										
Current Tax Rate	\$0.0870	\$0.0789	\$0.0782	\$0.0782	\$0.0779	\$0.0774	\$0.0750	\$0.0719	\$0.0719	<b>\$0.0719</b>
Current Distribution Percentage	13%	12%	12%	12%	11%	11%	11%	11%	11%	<b>11%</b>
Amount	\$1,528,050	\$1,640,543	\$1,641,783	\$1,630,541	\$1,661,214	\$1,674,001	\$1,673,985	\$1,713,192	\$1,794,633	<b>\$1,904,461</b>
<b>TOTAL</b>										
Current Tax Rate	<b>\$0.68312</b>	<b>\$0.68185</b>	<b>\$0.68000</b>	<b>\$0.68000</b>	<b>\$0.68000</b>	<b>\$0.68000</b>	<b>\$0.68000</b>	<b>\$0.68000</b>	<b>\$0.65400</b>	<b>\$0.65400</b>
Current Distribution Percentage	<b>100%</b>									
Amount	<b>\$12,088,697</b>	<b>\$14,175,670</b>	<b>\$14,271,371</b>	<b>\$14,229,053</b>	<b>\$14,500,764</b>	<b>\$14,700,577</b>	<b>\$15,140,127</b>	<b>\$16,226,047</b>	<b>\$16,276,247</b>	<b>\$17,275,236</b>

**City of Pharr**  
**Current Property Tax Analysis - Cash Collections**

	Tax Yr 2008 FY 08/09	Tax Yr 2009 FY 09/10	Tax Yr 2010 FY 10/11	Tax Yr 2011 FY 11/12	Tax Yr 2012 FY 12/13	Tax Yr 2013 FY 13/14	Tax Yr 2014 FY 14/15	Tax Yr 2015 FY 15/16	Difference FY 15-16 - FY 14/15
<b>MONTH</b>									
OCT.	139,500	88,747	61,748	73,240	35,962	57,219	33,762	52,286	18,525
NOV.	494,627	690,655	863,479	714,226	809,043	1,120,338	1,024,705	814,944	(209,761)
DEC.	3,623,450	3,980,702	4,182,581	2,097,974	2,203,776	1,978,408	2,676,466	4,575,452	1,898,987
JAN.	5,876,621	3,375,811	5,626,517	4,264,422	4,714,974	5,664,949	4,841,143	3,641,003	(1,200,140)
FEB.	1,677,831	3,703,857	1,384,613	4,855,926	4,581,914	4,220,196	5,069,080	5,229,403	160,323
MAR.	476,003	763,310	677,840	810,207	709,683	675,020	816,441	609,899	(206,542)
APR.	245,275	286,589	233,526	302,616	317,955	354,601	364,777	301,071	(63,706)
MAY	201,463	237,195	205,436	267,551	243,624	149,307	213,397	178,853	(34,545)
JUN.	329,610	229,939	151,604	102,700	162,991	126,518	127,760	126,209	(1,551)
JUL.	119,607	114,766	72,012	164,298	158,652	177,092	178,020	151,292	(26,728)
AUG.	82,997	128,463	65,927	91,949	83,845	73,478	75,852	96,247	20,395
SEP.	123,823	93,954	41,755	25,729	51,341	33,673	56,524		
<b>TOTAL</b>	<b>13,390,806</b>	<b>13,693,988</b>	<b>13,567,038</b>	<b>13,770,839</b>	<b>14,073,760</b>	<b>14,630,799</b>	<b>15,477,927</b>	<b>15,776,660</b>	<b>355,256</b>

**1st Six Month Collection & % of Total Collection**

\$ 12,288,032	\$ 12,603,082	\$ 12,796,778	\$ 12,815,995	\$ 13,055,352	\$ 13,716,130	\$ 14,461,597	\$ 14,922,988
92%	92%	94%	93%	93%	94%	93%	95%

**INCREASE/(DECREASE) IN CURRENT PROPERTY TAX COLLECTION**

\$ 2,315,442	\$ 303,181	\$ (126,950)	\$ 203,801	\$ 302,921	\$ 557,039	\$ 847,128	\$ 355,256
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**INCREASE FROM PREVIOUS YEAR**

20.91%	2.26%	-0.93%	1.50%	2.20%	3.96%	5.79%	2.30%
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**BUDGET VS. ACTUAL VARIANCE ANALYSIS**

\$ 13,022,670	\$ 13,449,760	\$ 13,310,000	\$ 13,541,000	\$ 13,741,000	\$ 14,180,100	\$ 15,446,100	\$ 15,536,200
\$ 368,136	\$ 244,228	\$ 257,038	\$ 229,839	\$ 332,760	\$ 450,699	\$ 31,827	\$ 240,460
2.83%	1.82%	1.93%	1.70%	2.42%	3.18%	0.21%	1.55%

**City of Pharr**  
**Delinquent Property Tax Analysis - Cash Collections**

<b>MONTH</b>	<b>Tax Yr 2008 FY 08/09</b>	<b>Tax Yr 2009 FY 09/10</b>	<b>Tax Yr 2010 FY 10/11</b>	<b>Tax Yr 2011 FY 11/12</b>	<b>Tax Yr 2012 FY 12/13</b>	<b>Tax Yr 2013 FY 13/14</b>	<b>Tax Yr 2014 FY 14/15</b>	<b>Tax Yr 2015 FY 15/16</b>	<b>Difference FY 15-16 - FY 14/15</b>
OCT.	61,599	81,893	89,961	104,709	52,985	36,883	50,143	36,008	(14,136)
NOV.	71,419	63,694	134,574	119,311	50,072	66,580	71,250	53,060	(18,190)
DEC.	107,050	88,328	124,939	104,541	66,093	62,131	69,164	60,868	(8,296)
JAN.	129,202	118,350	104,543	66,064	52,671	45,184	45,681	53,205	7,524
FEB.	146,099	136,846	92,967	88,374	87,962	67,453	59,523	105,022	45,499
MAR.	108,295	120,986	103,391	123,621	92,212	68,515	71,968	65,282	(6,685)
APR.	89,344	100,405	89,776	98,450	66,850	50,740	47,780	51,853	4,073
MAY	78,883	66,705	70,464	103,455	66,287	62,792	59,584	50,900	(8,683)
JUN.	70,156	63,569	44,559	45,630	38,227	61,825	44,771	27,672	(17,099)
JUL.	52,911	47,945	36,785	88,708	64,203	54,921	60,486	37,136	(23,350)
AUG.	56,713	58,401	47,775	52,143	63,959	30,148	39,198	65,377	26,179
SEP.	35,683	71,425	50,795	55,652	39,478	36,847	29,336		
<b>TOTAL</b>	<b>1,007,354</b>	<b>1,018,546</b>	<b>990,531</b>	<b>1,050,658</b>	<b>740,998</b>	<b>644,018</b>	<b>648,885</b>	<b>606,384</b>	<b>(13,164)</b>

**AVERAGE PER MONTH**

\$ 83,946    \$ 84,879    \$ 82,544    \$ 87,555    \$ 61,750    \$ 53,668    \$ 54,074    \$ 55,126

**INCREASE/(DECREASE) IN DELINQUENT PROPERTY TAX COLLECTION**

\$ 69,612    \$ 11,192    \$ (28,015)    \$ 60,127    \$ (309,660)    \$ (96,979)    \$ 4,866    \$ (13,164)

**INCREASE FROM PREVIOUS YEAR**

7.42%    1.11%    -2.75%    6.07%    -29.47%    -13.09%    0.76%    -2.12%

**BUDGET VS. ACTUAL VARIANCE ANALYSIS**

\$ 789,140    \$ 750,000    \$ 920,000    \$ 960,000    \$ 960,000    \$ 954,400    \$ 780,000    \$ 700,000  
 \$ 218,214    \$ 268,546    \$ 70,531    \$ 90,658    \$ (219,002)    \$ (310,382)    \$ (131,115)    \$ (93,616)  
 27.65%    35.81%    7.67%    9.44%    -22.81%    -32.52%    -16.81%    -13.37%



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**ORDINANCE NO: O-2016- 36**

**AN ORDINANCE ADOPTING AND APPROVING THE  
BUDGET FOR THE CITY OF PHARR, TEXAS FOR  
YEAR BEGINNING OCTOBER 1, 2016 AND ENDING  
SEPTEMBER 30, 2017, APPROPRIATING FUNDS,  
AND DECLARING AN EMERGENCY AND AN  
EFFECTIVE DATE**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS:**

**WHEREAS**, the City Manager of the City of Pharr has prepared a budget for the fiscal year beginning October 1, 2016 and ending September 30, 2017, and has filed same with the City Clerk all in the manner and form and for the length of time required by law; and

**WHEREAS**, public notice of a public hearing on such budget has been given in the manner and form and for the length of time required by law, and pursuant to such notice, and such public hearing was held, and it is the Judgment of the Board of Commissioners of the City that the law warrants no changes to be made in said budget as prepared by the City Manager and that said Budget should be approved as submitted by the City Manager, and adjusted by the City Commission.

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS:**

**SECTION 1:** That the budget of the revenues of the City of Pharr, and the expenditures for the conducting of the affairs thereof for the fiscal year beginning October 1, 2016 and ending September 30, 2017, as submitted to the Board of Commissioners of the City of Pharr, Texas, by the City Manager of said City, be and the same is in all respects approved and adopted as the Budget for said fiscal year.

**SECTION 2:** That the sum of \$50,333,100 is hereby appropriated out of the general fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 3:** That the sum of \$ 0 is hereby appropriated out of the general contingency reserve fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 4:** That the sum of \$ 1,555,400 is hereby appropriated out of the community development fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 5:** That the sum of \$ 685,500 is hereby appropriated out of the asset sharing fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$630,000 is from fund reserves.

**SECTION 6:** That the sum of \$ -0- is hereby appropriated out of the parkland dedication fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 7:** That the sum of \$2,934,150 is hereby appropriated out of the grants fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 8:** That the sum of \$950,000 is hereby appropriated out of the paving and drainage fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 9:** That the sum of \$800,000 is hereby appropriated out of the hotel/motel fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 10:** That the sum of \$14,101,450 is hereby appropriated out of the general capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$9,066,350 is from fund reserves.

**SECTION 11:** That the sum of \$9,089,300 is hereby appropriated out of the utility capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$8,517,000 is from fund reserves.

**SECTION 12:** That the sum of \$10,103,150 is hereby appropriated out of the bridge capital projects fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government, of which \$4,125,150 is from fund reserves.

**SECTION 13:** That the sum of \$3,582,000 is hereby appropriated out of the debt service fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 14:** That the sum of \$748,500 is hereby appropriated out of the garage fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 15:** That the sum of \$ 14,395,400 is hereby appropriated out of the utility fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 16:** That the sum of \$14,418,100 is hereby appropriated out of the bridge fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 18:** That the sum of \$795,200 is hereby appropriated out of the Event Center fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 19:** That the sum of \$1,378,700 is hereby appropriated out of the golf course fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

**SECTION 20:** The fact that an approved and adopted budget is necessary for the preservation of order, health, safety and general welfare of the public creates an emergency. The requirement that this Ordinance is to be read on three (3) separate meetings is hereby waived and dispensed with and this Ordinance shall take effect and be in full force from and after the passage and approved.

**APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS,** on this the 19<sup>th</sup> day of September, 2016.

CITY OF PHARR



\_\_\_\_\_  
AMBROSIO "AMOS" HERNANDEZ, MAYOR

ATTEST:



\_\_\_\_\_  
HILDA PEDRAZA, CITY CLERK



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**ORDINANCE NO: O-2016- 35**

**AN ORDINANCE SETTING THE TAX RATE AND LEVYING  
AD VALOREM TAXES FOR THE CITY OF PHARR, TEXAS  
BEGINNING FISCAL YEAR OCTOBER 1, 2016 AND ENDING  
SEPTEMBER 30, 2017, DIRECTING THE ASSESSMENT AND  
COLLECTION THEREOF, DECLARING AN EMERGENCY  
AND AN EFFECTIVE DATE**

**BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF  
PHARR, TEXAS:**

**WHEREAS**, the Board of Commissioners finds that the tax rate for the fiscal year 2016-2017, as hereinafter levied for current operating expenses, and capital outlays, to pay interest and to provide the sinking fund on outstanding bonds of the City issued for municipal purposes must be levied to provide the revenue requirements of the approved and adopted budget for said fiscal year.

**WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES  
FOR MAINTENANCE & OPERATIONS THAN LAST YEAR'S  
TAX RATE.**

**NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF CITY  
COMMISSIONERS OF THE CITY OF PHARR, TEXAS:**

**SECTION 1:** That there is hereby fixed, levied and assessed for the fiscal year beginning October 1, 2016, and ending September 30, 2017, an ad valorem tax of on each \$100 valuation of property within the limits of the City of Pharr and not exempt from taxation by valid law; that such ad valorem tax shall be apportioned between the interest and sinking fund and the general fund as follows:

<b>M &amp; O</b>	<b>\$ .5821</b>
<b>I &amp; S</b>	<b>\$ <u>.0719</u></b>
<b>TOTAL RATE</b>	<b>\$ .6540</b>

**SECTION 2:** The Tax Assessor and Collector of the City of Pharr, is hereby directed to assess for such fiscal year the rate herein fixed and levied, and to collect such taxes in accordance with this Ordinance.

**SECTION 3:** The fact that the fixing and levying of Ad Valorem taxes is of great importance to the order, health, safety and general welfare of the public creates an emergency. The requirement that this Ordinance is to be read on three (3) separate meetings is hereby waived and dispensed with and this Ordinance shall take effect and be in full force from and after its passage and approval. Publication may also be in caption form as allowed under Section 9 of the Pharr City Charter.

**“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE”**

**APPROVED AND ADOPTED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS, on this the 19<sup>th</sup> day of September, 2016.**

CITY OF PHARR



\_\_\_\_\_  
AMBROSIO “AMOS” HERNANDEZ, MAYOR

ATTEST:



\_\_\_\_\_  
HILDA PEDRAZA, CITY CLERK



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## **CITY OF PHARR BUDGET GLOSSARY**

**Accrual Accounting:** A form of accounting attempting to record the financial effects on an enterprise of transactions and other events and circumstances that have cash consequences for an enterprise in the period in which those transactions occur.

**Ad Valorem Tax:** Tax on property imposed at a rate percent and based on the value commonly referred to, as property taxes are the charges levied on all real, and certain personal property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.

**Appraised Value:** To make an estimate of value for the purpose of taxation. (Property values are established by the Hidalgo County Appraisal District).

**Appropriation:** Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

**Appropriation Ordinance:** The official enactment, by the City Commission, to legally authorize City Staff to obligate and expend resources.

**Assessed Value:** The total taxable value placed on real estate and other property as a basis for levying taxes.

**Authorized Personnel:** Personnel slots, which are authorized in the adopted budget to be filled during the year.

**Bond:** A written promise to pay a sum of money on a specific date at a specific interest rate. The interest payments and repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation and revenue bonds. These are most frequently used for construction of large capital projects, such as buildings, streets, and bridges.

**Budget:** A plan of financial operation embodying an estimate of proposed expenditures for a given period (a fiscal year) and the proposed means of financing them. Prepared for adoption and approved by the City Commission.

**Budget Calendar:** The schedule of key dates that the City follows in the preparation and adoption of the budget.

**Budget Document:** The instrument used by the budget-making authority to present a comprehensive financial plan of operations to the City Commission.

**Budget Message:** A general discussion of the proposed budget as presented in writing by the City Manager to the City Commission.

**Capital Projects Fund:** A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

**Capital Outlay:** Expenditures which result in the acquisition of an addition to fixed assets, such as equipment, remodeling, minor building improvements and vehicles, that are funded from the operating budget benefiting current and future fiscal years.

**City Commission:** The Mayor and Commissioners collectively acting as the legislative and policymaking body of the City.

**City Manager:** The individual selected by the City Commission, who is responsible for the administration of the affairs of the City.

**Civil Service Personnel:** All certified police officers and fire fighters.

**Coding:** A system of numbering used to designate funds, departments, division, etc., in such a manner that the number quickly reveals required information.

**Component Units:** Legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, component units can be other organizations that, because of the nature and significance of their relationship with a primary government, must be included in the reporting entity's financial statements so that the statements are not misleading or incomplete.

**Contracted Services:** Payment for goods or services rendered and furnished to a government based on a contract(s) used in operation benefiting the current fiscal year.

**Current Taxes:** Taxes levied and becoming due within one year from October 1 to September 30.

**Debt Service:** Payment of interest and principal to holders of a government's debt instruments.

**Debt Service Fund:** The Debt Service Fund, also known as the interest and sinking fund, was established to account for funds needed to make principal and interest payments on outstanding bonds when due.

**Delinquent Taxes:** Taxes remaining unpaid on and after the due date on which a penalty for nonpayment is attached.

**Department:** A functional and administrative entity created to carry out specified public services.

**Depreciation:** The portion of the cost of a fixed asset, which is charged as an expense during the fiscal year. In accounting for depreciation the cost of a fixed asset, less any salvage value, is prorated over the estimated life of such an asset, and each period is

charged with a portion of such cost. Through this process the entire cost of the asset is ultimately charged off as an expense.

**Distinguished Budget:** A voluntary program administered by the Government Finance Officers Association. This program encourages governments to publish efficiently organized and easily readable budget documents and to provide peer recognition and technical assistance to the fiscal officers preparing them.

**Encumbrance:** The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for future expenditures.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprise-where the intent is that the cost of providing goods or services to the general public on a continual basis are financed or recovered primarily through user charges.

**Expenditure:** A decrease in the net financial resources for the purpose of acquiring an asset, service, or settling a loss.

**Expense:** Charges incurred (whether paid immediately or unpaid) for operation, maintenance, interest and other charges, which are presumed to benefit the current fiscal period.

**Fiscal Year:** The twelve-month financial period that is designated by the City signifying the beginning and ending period for recording financial transactions. The City of Pharr has specified October 1 to September 30 as its fiscal year.

**Fixed Assets:** An asset of a long-term nature, which is intended to continue to be held or used, such as land, building, improvements other than buildings, machinery, and equipment.

**Flow of Financial Resources:** The operating results of this measurement focus show the extent to which financial resources obtained during the period are sufficient to cover claims against financial resources incurred during the period.

**Franchise:** A special privilege granted by a government permitting the continued use of public property, such as City streets, improvements other than buildings, machinery, and equipment.

**Franchise Fee:** A fee paid by public service utilities for use of public property in providing their services to the citizens of the community.

**Function:** Classification of expenditures according to the principal purposes for which the expenditures are made.

**Fund:** A fiscal and accounting entity with a self balancing set of accounts that record financial transactions cash and /or other resources together with all related liabilities,

obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance:** The excess of fund assets over liabilities (assets minus liabilities). Accumulated balances are the result of continual excess of revenues over expenditures/expenses. A negative fund balance is a deficit balance.

**GASB-34:** The Governmental Accounting Standards Board (GASB) issued Statement 34 in June 1999. The intent of GASB Statement 34 is to more accurately reflect the financial activities of state and local governments in their financial reports. This statement represents the most significant changes made to governmental accounting and financial reporting standards since the Board's inception. GASB-34 provided the basic guidelines for the preparation of government financial statements and allowing comparisons among governments of similar size.

**General Obligation Bonds:** Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

**General Fund:** The largest fund within the City, the General Fund accounts for most of the financial resources of the government. General Fund Revenues include property taxes, licenses and permits, local taxes, service charges, and other types of revenue. This fund includes most of the basic operating services, such as fire and police protection, finance, parks and recreation, library, and general administration.

**Governmental Funds:** Four fund types used to account for a government's business-type activities. These are the General Fund, the Special Revenue Fund, the Debt Service Fund and the Capital Projects Fund.

**Income:** Proprietary fund excess of operating revenues, non-operating revenues and operating transfers in over operating expenses, non-operating expenses and operating transfers out.

**Infrastructure:** Long-term capital assets in the City of Pharr that are used to provide the standard services to the residents. Examples of these items include streets, water lines, wastewater lines, etc....

**Internal Service Funds:** Internal service funds were established to finance and account for services, materials and supplies furnished to the various departments of the City and, on a limited basis, to other local governmental agencies. These services are provided on a cost reimbursement basis.

**Inter-Fund Transfers:** Authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended; i.e. transfers from the General Fund to Special Revenue Fund.

**Materials/Supplies:** Purchase of expendable goods to be used in operation classified as a current operating expenditure benefiting the current fiscal period.

**Maintenance:** All materials or contract expenditures covering repair and upkeep of City buildings, machinery and equipment, systems, and land.

**Modified Accrual:** The accrual basis of accounting adapted to governmental fund type expendable trust funds and agency funds spending a measurement focus. Under it revenues are recognized when they become both “measurable” and “available to finance expenditures of the current period”. Expenditures are recognized when the related fund liability is incurred.

**Objective:** A simply stated measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard for performance for a given program.

**Operating Budget:** Plans of current expenditures and the proposed means of financing them. The use of an annual operating budget is usually required by law to control government spending.

**Operating Costs:** Outlays for such current period items as expendable supplies, contractual services, and utilities.

**Operating Transfers:** Legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

**Ordinance:** A formal legislative enactment by the governing board of a municipality. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of endorsements are known.

**Performance Indicator:** Variables that measure the success of a department in meeting goals and objectives and/or the workload and performance of the department.

**Personnel Services:** The costs associated with compensating employees for their labor. This includes salaries and fringe benefits.

**Projected Revenues:** The amount of projected revenues to be collected, which are necessary to fund expenditures based on prior history and analysis of charges and fees that are assessed.

**Proprietary Funds:** Two fund types used to account for a government’s business-type activities (e.g. activities that receive a significant portion of their funding through user charges). These are the Enterprise Fund and Internal Service Fund.

**Reimbursement:** Repayments of amount remitted on behalf of another party. Inter-fund transactions, which constitute reimbursements of a fund for expenditures initially made from it, which are properly applicable to another fund.

**Retained Earnings:** An equity account reflecting the accumulated earnings of an Enterprise or Internal Service Fund.

**Revenue:** An increase in assets due to the performance of a service or the sale of goods. In the General Fund revenues are recognized when earned, measurable, and reasonably assured to be received within sixty days.

**Revenue Bonds:** Bonds, which principal and interest, are payable exclusively from a revenue source pledged as the payment source before issuance.

**Risk Management:** An organized attempt to protect a government's assets against accidental loss in the most economical method.

**Sinking Fund:** Location where funds are deposited per the debt requirements and to be used to meet the semi-annual principal and/or interest payments.

**Special Revenue Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures of specific purposes.

**Tax Base:** The total value of all real and personal property in the City as of January 1<sup>st</sup> of each year, as certified by the Hidalgo County Appraisal District. The tax base represents net value after all exemptions.

**Tax Levy:** The total amount of tax is stated in terms of a unit of the tax base. The assessor applies the rate to taxable value to compute a tax due on each property.

**Tax Rate:** The amount of tax that is stated in terms of units of the tax base. The assessor applies the rate to taxable value to compute a tax due on each property.

**Tax Rate Limit:** The maximum rate at which a government may levy a tax. A maximum tax rate permitted by the Constitution of the State of Texas and City Charter is \$2.50 per \$100 of assessed value.

**Traditional Budget:** The budget of a government wherein expenditures are based entirely or primarily on objects of expenditures.

**Working Capital:** Current Assets less Current Liabilities.



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