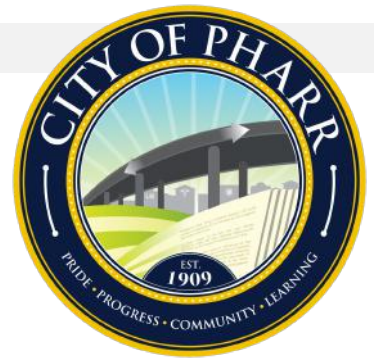


CITY OF PHARR ADOPTED BUDGET FY 2021-2022

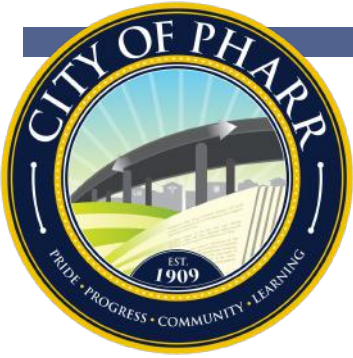


City of Pharr



This budget will raise more total property taxes than last year's budget by \$1,708,843 or 6.88% increase, and of that amount, \$518,478 is tax revenue to be raised from new property added to the tax roll this year.

City of Pharr, TX



BOARD OF COMMISSIONERS



Ambrosio "Amos" Hernandez, MD
Mayor



Eleazar Guajardo
Commissioner Place 1



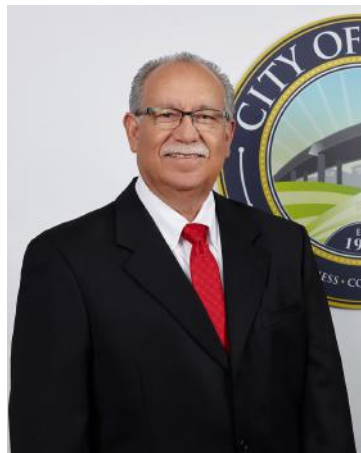
Roberto "Bobby" Carrillo
Commissioner Place 2



Ramiro Caballero, MD
Commissioner Place 3



Daniel Chavez
Commissioner Place 4



Ricardo Medina
Commissioner Place 5



Itza Flores
Commissioner Place 6

City of Pharr, TX



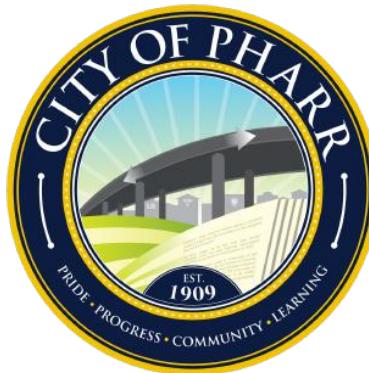
OFFICE OF CITY MANAGER



Ed Wylie
City Manager/EMC



Annie Reeves
Asst. City Manager



Anali Alanis
Asst. City Manager



SENIOR LEADERS



Karla Saavedra, CGFO
Finance Director



Luis Bazan
Bridge Director



Kenneth Ennis
Public Safety
Communications Director



Jose J. Pena, CGCIO
IT



Melanie Cano
OSE Director



Raul Garza
CDBG Director



Olga Garza
Public Works Director



Sergio Alaniz
Parks & Rec Director



Ignacio Amezcua
Purchasing Director



Adolfo Garcia
Library Director



Omar Anzaldúa Jr. PE, CFM
City Engineer



Pilar Rodriguez
Fire Chief



SENIOR LEADERS



Juan Villescás
Presiding Judge



Veronica Ramirez, MBA
HR Director



Andrew Harvey Jr.
Chief of Police



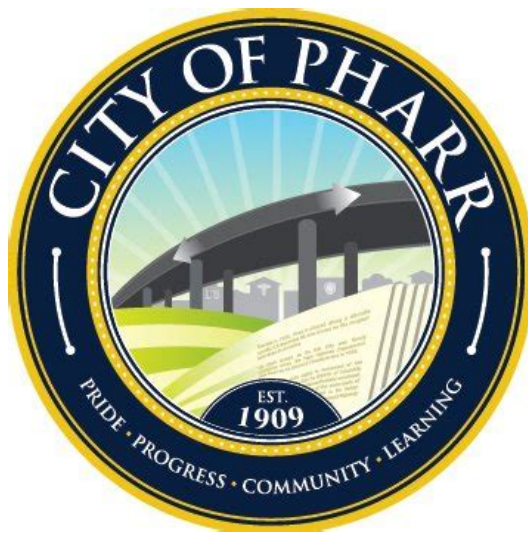
Ruben Rosales
Public Utilities Director



Yuri Gonzalez
Media Director



Roland Gomez
Interim Development Service Director



The seal of the City of Pharr is a circular emblem. It features a central illustration of a modern building with a glass facade, set against a backdrop of a green field and a blue sky with white clouds. The building is surrounded by a yellow border. The words "CITY OF PHARR" are written in a large, serif font along the top arc of the seal. At the bottom, the words "PROGRESS · COMMUNITY · LEARNING" are written in a smaller, sans-serif font. In the center of the bottom arc, the text "EST. 1909" is displayed.

ANNUAL FINANCIAL BUDGET

For Fiscal Year October 1, 2021
through September 30, 2022

Prepared by

Karla Saavedra, CGFO
Finance Director

CITY OF PHARR, TX

ANNUAL FINANCIAL BUDGET

FOR THE FISCAL YEAR
OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022

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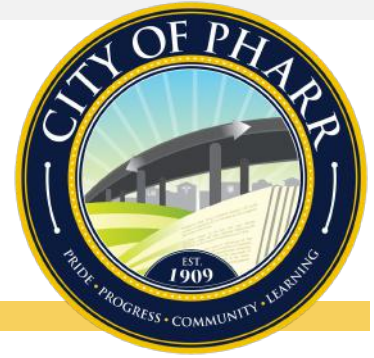
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INTRODUCTORY SECTION

City of Pharr



October 18, 2021

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

It is my pleasure to present the budget for the fiscal year starting October 1, 2021 through September 30, 2022. 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 2, 2021, 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 20, 2021, the budget became effective October 1, 2021.

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 2021-2022 tax rate was recommended and adopted at \$0.7176/\$100 which is the same rate as previous 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 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 2020-2021, significant budget and service level changes, performance indicators and authorized personnel.

City of Pharr's history

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 Mexican 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.



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.



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.



City Activities & Services/Functions



Development Services/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 community's food handlers, training is conducted to certify food managers and handlers.



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. The Pharr International Bridge is also the only commercial bridge crossing Hidalgo County and is the number two bridge in the country with respect to the crossings of fruits and vegetables. The Pharr Bridge is also known as "The Intelligent Bridge", by the people from Mexico because of its state-of-the-art technology that includes GAMA Ray Inspection equipment, and programs such as Free and Secure Trade (F.A.S.T) and ACE, which are implemented both by the U.S. and Mexican side. The Pharr International Bridge is one of the three International Bridges between Laredo and Brownsville, Texas to have commercial F.A.S.T. Lane implemented. This program allows an expedited inspection of documents and cargos, which makes the Pharr Bridge known for the shortest crossing time for commercial cargo, because of these programs and equipment.



City Activities & Services/Functions



Parks & Recreation

The Pharr Parks and Recreation Department consists of a total of three service areas: the parks maintenance division, recreation, and building maintenance.



DEPARTMENT OVERSEES

122

ACRES OF
PARK SPACE



City Activities & Services/Functions



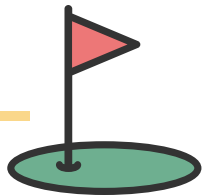
Water Treatment and Production

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 a 19 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 removal facility.

This FY 2020-2021, City began with the design and construction phase of Water and Sewer Infrastructure Projects approved and financed by Texas Water Development Board.



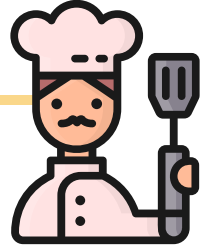
Quality of Life-Tierra del Sol Golf Course



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.



City Activities & Services/Functions



Park-Bench Deli

The City of Pharr proudly renovated its City Hall 1st floor in February 2021 with new image and Team Pharr Logo and opened its First in-house Deli restaurant available to the public and to City of Pharr employees.



City Activities & Services/Functions



Emergency Ambulance Services

The City now operates an Ambulance Service that currently serves City of Pharr and two more neighboring areas; (1) 911 Helicopter service, (9) 24-Hr 911 Service ambulances, and (2) Non-Emergency ambulances, the City has responded to over 21,000 calls including transfer services.





City of Pharr Financial Policies

City of Pharr Financial Policies

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 1st and ending September 30th 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. There are currently no fiduciary funds. The proprietary funds consist of enterprise and internal service funds.

Basis of Accounting

Budgets are adopted on a modified -accrual basis consistent with generally accepted accounting principles. 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.

Fund Balance/Net Position

Fund balance is the accumulation of revenues minus expenditures. Each fund maintained by the City has a fund balance. In the case of Enterprise Funds, this accumulation is called Net Position. Page -56- shows the estimated beginning and ending balance for each fund that presents a budget in this document.

City of Pharr Financial Policies -(cont.)

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 and 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.

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.

Dates for public hearings, the purpose of which are to obtain taxpayer's comments, are set by the Board of Commissioners at the time the budget is first proposed. The Board 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, Senior Leaders prepare departmental budget requests for which each is responsible for. During the month of June, budget hearings are held with Senior Leaders and Budget Officer (City Manager) to justify requests. City Manager then might make any changes to their requests. The result is the Officer's recommended Budget. During late July and the middle of August, the Budget Officer presents his proposal to Board of Commissioners during a Budget Workshop. As a result of the City Commission's comments during these workshops, changes are made to the original recommended budget. The Budget reflecting these changes is the proposed budget.

Prior to September 1st of each year, the Budget Officer is required to submit to the Board of Commissioners a proposed budget for the fiscal year beginning on the following October 1st. The target due date for submitting the proposed budget, resulting from budget workshop hearing, shall not be later than two to three weeks before the end of the fiscal year. The final budget, which is considered for adoption, shall be submitted no later than a week before the end of the fiscal year.

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 held at least one week prior to the budget being finally adopted.

Budget Process



Budget Analysis

1. Identify Next FY Goals with Executive Management
2. Project Current FY Ending Balances of Revenues and Expenses
3. Identify Current Financial Commitments
4. Identify Current Available Resources



Budget Pre-Approval

1. Present Proposed Balance Budget to City Commission.
2. Receive Feedback from elected officials
3. Prepare a Final Balanced Budget



Kick-Off

1. Provide Manual
2. Provide Budget Calendar
3. Provide Appendix Forms



Budget Development

1. Calculate Revenues to be available for Next FY
2. Calculate Existing Debt Obligations
3. Submittal of Budget Requests by Departments
4. Identify Current Staffing
5. Identify Needs and Wants
6. Prioritize Requests
7. Draft a Balanced Budget

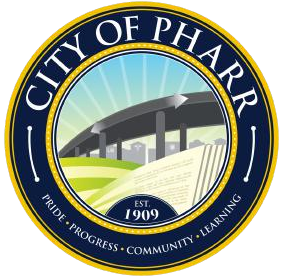


Budget Adoption

BUDGET CALENDAR
FY 2021-2022

DATE	RESPONSIBLE	EVENT
May 7	Finance	Budget Kickoff – Communicate department budget policies, calendar, and request procedures.
May 14	Finance/City Manager/Deputy City Manager	Meeting with Management to review City Commission's Vision and establish broad long-term objectives goals for financial planning.
June 7	Departments	Departmental Goals & Payroll Changes Budget Request - Appendix A and B are due
June 7	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 11	Departments	Departmental grant budgets are due to Finance Department. Appendix E is due.
June 14	Departments	Projected Current Budget Ending Status - The projected year end balance of the current budget needs to be estimated based on expected results.
June 14	Departments	Departmental Budget Requests - Remaining Budget Manual Appendix C through F are due
June 14	Finance	Preliminary Revenue Estimates - must be calculated based on historical information and expected future changes.
JULY 1	Finance	Updated Budget Estimates - Update preliminary budget revenues and expenditures for City Manager and Departmental review.
July 12 through 16	Finance/Departments	Budget Request Review - Finance will review budget requests with departments to prioritize before presenting to City Manager.
July 12 through 16	Finance/ Human Resources	Finance will review and get an update on Civil Service CB Contract for Police and Fire Department,
July 19 through 23	City Manager/Finance	Budget Request Review - will review budget requests with departments to prioritize before presenting to City Commissioners.
JULY 25	Appraisal District	Certified Appraisal Roll Totals.
August 9	City Commission	Budget Workshop - Commission is presented with departmental budget request and Finance overview. Present draft budget.
AUGUST 16*	Finance	Present proposed budget.
AUGUST 16*	Finance/City Commission	Certify Effective & Rollback Tax Rate; discussion of tax rates (vote on intention to raise taxes).
AUGUST 16*	Finance/County Tax Collector	Publish Certified Effective & Rollback Tax Rate.
SEPTEMBER 6	City Commission	Present updated proposed budget to the City Commission.
SEPTEMBER 6	City Commission	72-Hour notice for public hearing
SEPTEMBER 6	City Commission	Public Hearing on Taxes. Public Hearing on Budget
SEPTEMBER 20	City Commission	Meeting to adopt Tax Rate
SEPTEMBER 20	City Commission	City Commission adoption of the budget.
SEPTEMBER 21	Finance	File adopted budget with the City Secretary's Office and City Library.

VISION STATEMENT



By 2025, Pharr will lead the region in international trade while improving the quality of life of residents in a sustainable and innovative manner.

Strategic Planning and Goals

The City understands the importance of developing a coherent and comprehensive strategy to address the needs of the organization and its customers. The City's Strategic Planning Process (SPP) begins with data collection.

This FY 2020-2021, the City approved the creation of a new Department called : Organization of Strategic Excellence (OSE).

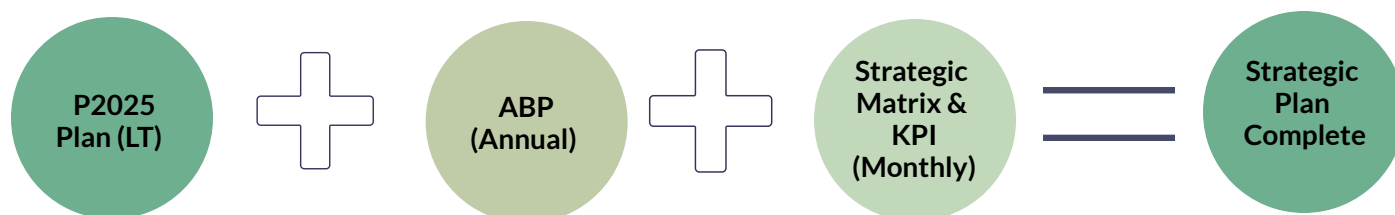
OSE main purpose is to assist the City to translate Strategic objectives into action through Performance Management, continuous improvement and Data collection analysis and to centralize process to achieve better results.

The City utilizes feedback received through various mediums to strategically align its core services and competencies with the needs of residents. The SPP is dependent on resident survey feedback and public comments during City Commission meetings, budget hearings and neighborhood association meetings. The City also reviews Key Performance Indicators data and information obtained from Senior Leaders during bi-monthlies Strategic Alignment Meetings.

The City's strategic planning cycle is one year with long-term cycles spanning to two to five years. Short-Term planning horizons include ensuring continued government efficiency and effectiveness, street maintenance, and increasing community awareness.

Long-term planning horizons include CIP such as the Pharr International Bridge infrastructure development, the TeamPharr.NET, and other quality of life enhancements. When the City invests in long-term infrastructure for the internal bridge, for example, efficiency increases through reduced wait times and overall revenue is increased benefitting the financial bottom line for the City and for the businesses and corporations who utilize the port of entry. The City prioritizes the potential need for change in its strategic planning by being proactive and incorporating contingency plans. The City and its Executive Management incorporate mechanisms in the Strategic Planning that foster resilience and agility. With strong financial planning , the City's financial reserves could fund a full 6 months of operations surpassing the three month best practice requirement.

The City collects a big portion of data for Strategic Planning Process through its Budget Process. The budget process determines project funding and ensures taxpayer dollars are funding key priorities while balancing requirements to sustain financial viability and to maintain or improve the City's bond rating. During this process, Executive management and senior leaders present their achievements accomplished and limitations. In addition, the Budget process is used as a forum to present new and innovative ideas and programs for the upcoming fiscal year.



Strategic Planning and Goals

The following page, shows a Matrix summarizing City of Pharr Strategic goals and examples of action plans in place to achieve these.

The City also keeps track of achieved goals to keep track of its performance. The following section includes the following information by departments:

- Goals accomplished during FY 2020-2021
- Goals expected to be accomplished next FY 2021-2022
- Long-Term (3 to 5 Years)

Each one of these goals is meant to contribute to the City-wide strategic goals and objective and each of the action plans.

PERFORMANCE MEASURE INDICATORS

The City of Pharr is going through a restructuring phase of Data Collection management. The City had gathered data in previous years, and these were reevaluated this past FY 2020-2021 for the purpose of improving the tracking of Key Performance Indicators. This budget document shows new data gathered for FY 2020-2021 and is meant to be built from now forward to document new historical trends and to track performance.

Strategic Matrix				
No.	STRATEGIC OBJECTIVES	STRATEGIC GOALS	ACTION PLAN	KEY PERFORMANCE INDICATORS
1	Set the Standard for Excellence in Sound Governance and Fiscal Management	<ul style="list-style-type: none"> Financial Integrity and Transparency Sound Credit Worthiness Excel in public service delivery by continuously improving. 	<ul style="list-style-type: none"> Seek New and Sustainable Revenue Sources to improve cost efficiencies (LT) Maintain adequate reserves to ensure a strong Credit Bond Rating (LT) Enhance the use of performance metrics to assess results (ST) 	<ul style="list-style-type: none"> Sales Tax Growth Rate Property Tax Growth Rate S & P's Bond Rating AA
2	Promote Transparent and Consistent Communication Amongst All Members of the Community	<ul style="list-style-type: none"> Cultivate and strengthen civic engagement and participation. Promote trust and understanding through transparency. 	<ul style="list-style-type: none"> Advance two-way communication of key messages (LT) Increase comment cards and surveys and expand use of canvassing and field operations to collect feedback (LT) Expand social media platforms (LT) 	<ul style="list-style-type: none"> Citizen Survey 20% of survey/report card response rate Participation of voters
3	Create an innovative environment conducive to strong sustainable economic development.	<ul style="list-style-type: none"> Attract, retain, and expand a diverse mix of businesses that will prosper and meet community needs. Increase job opportunities 	<ul style="list-style-type: none"> Collaborate with EDC/GPCC and BOC to provide more opportunities to businesses that support innovation and sustainability (LT) Incentivize businesses that bring in sales tax, investment, and jobs and streamline business permit review (LT) Identify and recruit complementary businesses that provide quality employment (LT) 	<ul style="list-style-type: none"> New businesses members registered compared to number of businesses (GPCC) Permit review time
4	Promote the Visual Image of Pharr as the HUB of the Region for International Trade.	<ul style="list-style-type: none"> Infrastructure Development Customer Service Governmental Relationships Marketing & Promotional Engagement 	<ul style="list-style-type: none"> Secure funding for current & Future infrastructure expansions (LT) Continuous customer svc. training for PIB border personnel (LT) Sustain relationships with trade and border associations (LT) Cultivate direct partnerships with state, federal and international elected and government officials (LT) Marketing plans to be distributed for specific border and trade media affiliations (LT) 	<ul style="list-style-type: none"> # of crossings and crossing trends, bridge wait times State and federal funding allocations (% of projects funded) Letters of Support for key bridge initiatives # of customer complaints Retention PIB personnel



GOALS ACCOMPLISHED 2020-2021



City Accomplishments of Fiscal Year 2020-2021



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 2020-2021 are as follow:

CITY MANAGER'S OFFICE

- Established the new EMS Department
- Established the new Office of Organizational and Strategic Excellence
- Successfully navigated through COVID-19 Pandemic
- Successfully attained new Presidential permit for a twin international bridge
- Successfully negotiated water CNN rights for 15,000 acres in the City's ETJ
- Remodeled 1st Floor of City Hall
- Purchased and implemented a 23 acre (100,000) gallon detention pond for South Pharr
- Successfully changed the law for Public Donation for Government Purposes
- Successfully launched TeamPharr.Net internet project

FINANCE/UTILITY BILLING

- Acquired for the 9th consecutive year the GFOA Budget Presentation Award.
- Received Credit Rating Affirmation of AA- from S & P for CO's obligations
- Successfully issued \$45 million dollar Bond for Bridge Expansion
- Managed disbursement of over \$30,000,000 in Construction Projects
- Completed CAFR for FY 2019-2020 within deadline besides COVID-19 challenges
- Continued to improve Budget Monitoring throughout Departments
- Implemented new P-Card Accounts Payable internal control procedures to keep checks and balances
- Remodeled Utility Billing Division to bring to par to City Hall 1st Floor

POLICE

- Created a Mental Health Unit
- Created a Community Engagement Unit
- Created a Domestic Violence Unit
- Created a Mounted Unit
- Created a Motorcycle unit
- Created a Street Enforcement Team
- Created a new set of Department Core values, Vision and Mission
- Increased Community engagement through social media
- Reduced overall crime by 10%



City Accomplishments of Fiscal Year 2020-2021

PURCHASING

- Established 100% contract tracking through the requisition process
- Improved the timeframe from the Requisition to Purchase conversion
- Transitioned 100% to Procurement software

MUNICIPAL COURT

- Community Outreach expanded
- Recognition from TMCEC and TxDot for programs
- Improved education and training of staff/judges

FIRE DEPARTMENT

- Hired 9 firefighters through the SAFER Grant
- Ordered (1) new pumper for Station No. 2
- Ordered (1) Brush Truck
- Upgraded new mobile radios of Fire Apparatus
- Served over 150 families during Annual Thanksgiving Turkey Giveaway
- Received new Rescue Truck

PUBLIC WORKS

- Widened 13 miles of existing City maintained drainage channels to add linear detention
- Hired (3) PT clerks to man Residential Collection Station during extended hours
- Coordinate traffic signal timing on Veterans Blvd. from Nolana Avenue to Ridge Road
- Purchased additional pumps to allow for rapid dewatering of flooded areas in the City
- Outsourced City-Wide street sweeping to provide 12 sweeping cycles per year
- Conducted rabies vaccination clinic once per month
- Outsourced all vehicles and preventive maintenance
- Repaired and repaved Highline, Javelina, Dahlia and Veterans roadways

City Accomplishments of Fiscal Year 2020-2021



INNOVATION & TECHNOLOGY

- Continued with Computer replacement program
- Complied with HB3834; trained all staff on Cybersecurity
- Implemented INCODE 10 upgrade for Municipal Court
- Implemented all technology needs at new Natatorium Center
- Implemented all technology needs at new North Community Wellness Center
- Implemented additional internal firewalls for CJIS compliance
- Upgraded Data Centers at Bridge, PD & DRC for TeamPharr.Net Project
- Implemented additional security enhancements
- Upgraded City Commission room media equipment
- Launched online permits for citizens on website
- Improved and re-cabled PD for better network management

OFFICE OF COMMUNICATIONS

- Upgraded video equipment to better assist with overall promotion of the City
- Increased followers on all social media platforms
- Improved engagement with followers on social media platforms

MUNICIPAL LIBRARY

- Changed DRC hours of operations adding 5 hours of service
- Finished Time Capsule project
- Increased internet speed to 10 gigs for public computers
- Added a stronger AP on library and DRC parking lots
- Replaced 1 out of 3 aging HVAC units
- Replaced all headsets

GRANTS MANEGEMENT

- Implemented and executed a City-Wide Census Plan encompassing 3 phases
- Created and executed a successful COVID-19 Emergency Utility Assistance Program for city residents
- Created and executed a successful COVID-19 Small Business Relief Program for city residents
- Completed CDBG Action Plan with "satisfactory" merit from US HUD

City Accomplishments of Fiscal Year 2020-2021



PARKS & RECREATIONS

- Successfully executed all recreation and athletic programs Post COVID-19
- Made all necessary repairs on maintenance issues at Aquatic Center to re-open to public
- Safely executed the Haunted Walking Trail and St. Patrick's Day 5k Post COVID-19
- Purchased Stand-by-generators for the Recreation Center, DRC, PD, and EMS Headquarters
- Earned recognition as a 2020 Tree City USA for the 4th consecutive year
- Developed a Cricket Field at Dr. Long City/School Park
- Created a tree inventory for all City Parks and facilities

OSE -(NEW DEPARTMENT)

- Held Kick-off meeting to officially start the City's Strategic Planning process with TMAC
- Submitted Award Level application to Quality Texas Foundation (QTF)
- Conducted (4) surveys to citizens to include in Budget Process for FY 21-22

PUBLIC SAFETY COMMUNICATIONS

- Implemented Emergency Medical Dispatching
- Received funding from LGRVDC 9-1-1 for Healthy Dispatcher Initiative
- Participated in COVID-19 clinics
- Implemented registration process for COVID-19

HUMAN RESOURCES

- Expanded new Hire Orientation to include Cyber Security training, FENA ICS required certification, and department specific training
- Implemented Kronos Workforce Ready System
- Digitalized current Employee Personnel Files
- Successfully provided multiple platforms for Open Enrollment Benefits
- Successfully coordinated job fair for new Emergency Medical Services Department
- Managed COVID-19 reporting and FFRCA Compliance
- Implemented Tuition reimbursement program

City Accomplishments of Fiscal Year 2020-2021



DEVELOPMENT SERVICES

- Secured land acquisition for the Pharr North Sports Complex and the South Pharr Drainage
- Initiated land acquisition for S. Sugar Road (Military Hwy) and Moore Road Nature Park
- Coordinated efforts to commence punching out N. Fir St. ROW
- Completed Phase I of ACCELA (Building permits and code compliance)
- Acquired sky watch towers to assist with the illegal dumping sites
- Published citizens Newsletters for Code Compliance via website
- Implemented a new internal new hire policy
- Annexed approximately 53 acres in South Pharr
- Officially moved back into City Hall upon completion of the renovations

ENGINEERING

- Completed the CADD Drafting City of Pharr Standards
- Completed the In-House design of City-Wide Ditch Widening Project
- Completed the In-House design of Various City-Wide Parking Lot Improvements
- Completed the In-House design of the Phase I Tri-City Pedestrian Sidewalks

City Accomplishments of Fiscal Year 2020-2021



UTILITY

- Successfully completed TCEQ external Laboratory audit for continuing NELAC accreditation
- Rehab of filtration system filter 1 and 5 (sand, anthracite, and aeration system)
- Established and implemented electrical procedures for electrical transfer
- Replaced raw water pump and motor #5 and raw water motor #8
- Replaced transfer pump motor #3
- Successfully completed Environmental Protection Agency UCMR4 sampling program
- Replaced 742 old broken meters and meter boxes

EMS

- Successfully launched Emergency Ambulance Services covering City of Pharr, Prescient 3 and ESD 2 with an average of 1,600 calls per month.

BRIDGE

- Received presidential permit amendment to build Bridge Expansion (second Span/Twin Bridge)
- Concluded Phase II and III Engineering in Mexico for second span
- Broke ground for construction of DAP 15 Projects
- Secured AFA for DAP 16 Projects (Agriculture Lab and Training Center)
- Concluded Phase I Bridge Administration Building Expansion
- Launched unified Cargo Processing (UCP) pilot inside the import lot
- Continued North bound empties FAST Lane, opening 30% more capacity inside the port

GOLF

- Built storage bins to hold sand and other materials
- Built a cement pad for driving range mats that will reduce wear & tear on the tree area
- Replaced golf cart fleet



GOALS FOR BUDGET YEAR 2021-2022



Major Goals for Fiscal Year 2021-2022



CITY MANAGER'S OFFICE

- To complete TeamPharr.net internet services within one year and go live January 2022
- To complete, tear down and remodel Golf Course and grounds
- To complete opening of new Natatorium
- To complete new Northside Events and Library
- To adopt Strategic Plan for the City of Pharr
- To complete drainage upgrades for South Pharr
- To enhance employee benefits
- To attain Governors Award from Texas Quality Foundation

FINANCE/UTILITY

- To centralize Cash Billing and Receivable process
- To keep improving Budget Document according to GFOA standards
- To maximize INCODE 10 reporting features
- To centralize accounting for Inventory and Fixed Assets
- To successfully adhere new TeamPharr.Net services to Utility Billing
- To increase Online and automated Utility Billing Payments

POLICE

- To increase impact and reach of the Mental Health Unit
- To increase drug arrests and recoveries
- To increase impact and reach of the Domestic Violence Unit
- To reduce overall crime by 10%
- To change recruiting and retention model to hire and keep more experienced officers
- To increase number of Officers with TCOLE Intermediate certification
- To create a lateral Hiring Program

PURCHASING

- To increase local and regional vendors registration and participation on Bodyboard bids and proposals
- To go from Pilot Program of Purchasing INCODE 10 to full capacity to improve PO process
- To create more internal controls such as forms, templates and procedures to be in compliance with Local, State and Federal Law Regulations

Major Goals for Fiscal Year 2021-2022-

(continued)



MUNICIPAL COURT

- To develop a court procedure manual
- To implement building trust and confidence through model court website
- To implement a toolkit for collecting and learning from Court User feedback
- To implement passive enforcement OMNI base program

FIRE DEPARTMENT

- To upgrade apparatus fleet with 1 aerial, pumper, tanker, brush truck to reduce down times
- To work on designation for Department to become "Best Practice Department" from TCFP
- To transition into New World Software
- To bring Fire Officers classes for Drivers and Lieutenants

PUBLIC WORKS

- To maintain street recycling program to keep pavement conditions from deteriorating
- To establish City-Wide Curbside recycling service
- To upgrade aging traffic signal infrastructure at (3) three signals per year
- To implement a roadway herbicide application program
- To establish an in-house crew to service and maintain heavy equipment in the field
- To dredge drainage (3) times a year

INNOVATION & TECHNOLOGY

- To deploy and finish implementation of TeamPharr.Net Fiber network to the home
- To continue upgrades to surveillance systems to new enterprise system
- To continue upgrades to wireless access points to new enterprise system
- To have 90% satisfaction rate and 20 second or less call wait time for TeamPharr.Net

Major Goals for Fiscal Year 2021-2022-

(continued)



OFFICE OF CITY COMMUNICATIONS

- To increase project quality and quantity production

GRANTS

- To spend 100% of the Housing program funding allotted for the current 3 cycles by December 2021
- To disperse 25% of the existing CARES Emergency Utility Assistance Program by December 2021
- To revisit the eligibility requirements for the Main Street Designation
- To consolidate all grant awards and state & federal legislative fiscal note allocations under Grants Management
- To implement a uniform grant policy and procedure system that will assist all Departments
- To create and implement an additional accounting compliance mechanism to compliment the Finance reconciliation process
- To ensure all team members are cross-trained with familiarity of all assigned department budgets

PARKS

- To continue to assist IT department with implementation of City-Wide Physical Inventory
- To open successfully the new North Side Natatorium
- To complete construction for Phase 3 at Jones Box Park
- To establish adult athletic leagues for Basketball, Softball and Flag Football
- To incorporate "Pet Friendly" amenities at all parks

OSE

- To ensure the newly created department created a strategically oriented organization by the end of March 2022.
- To work with partners to create and adopt the City's Strategic Plan that will assist in developing, updating and refining City Goals
- To work with City Departments to improve employee performance and the City's overall operations
- To identify meaningful indicators that can demonstrate service trends and improvements
- To make information accessible for citizens to be informed on the effectiveness of the City's programs and progress toward City Goals

Major Goals for Fiscal Year 2021-2022-

(continued)



LEGAL

- To continue training Assistant Attorneys to handle more legal issues in-house

PUBLIC SAFETY COMMUNICATIONS

- To implement Emergency Police Dispatch protocol
- To continue to obtain additional ILA with other cities to dispatch

HUMAN RESOURCES

- To maximize features of CivicHR, ReviewSnap, and INCODE to improve operating efficiency in HR and other departments
- To implement the automation of personnel action processing for new hires and transfers
- To implement Phase III of Compensation Study

DEVELOPMENT SERVICES

- To initiate process for the Unified Development Code update
- To complete full implementation of ACCELA software
- To create a "Good neighbor" guide that provides information, tips and resources to residents
- To create functional SOP's for each position and update current internal policies
- To adopt most current ICC Code

ENGINEERING

- To continue to provide in-house Design and Construction Management
- To implement paperless technology such as cloud based project management software
- To continue to update City of Pharr Utility Information on GIS

Major Goals for Fiscal Year 2021-2022-

(continued)



FIBER

- To complete all Phases as scheduled and launch by January 2022

UTILITY

- To successfully complete Environmental Protection Agency Lead and Copper sampling program
- To re-route wastewater force main from Lift station #30 gravity line on E. Thomas Rd.
- To initiate and implement inventory program for efficient tracking of parts and material
- To replace all Backwell meters
- To implement GIS mapping for Collection and Distribution of Water

EMS

- To add a non-emergency division
- To add additional cities to EMS system
- To join Governors Trauma Advisory Council (GTAC)
- To have all staff trained in ALCS, PALS and PHTLS

BRIDGE

- To break ground and start construction of Access Corridor to Aduana
- To conclude construction of DAP 15 Projects (2 Commercial Entries/Exits & Booths)
- To secure an EDA Grant to build a 2nd Floor at the Bridge Administration Building to serve as a Command Center and PD Trade response unit
- To hire an international Marketing firm with "global visioning and experience" and increase Marketing
- To create and implement a "real time: shipping tracking system and Origin/Destination program
- To increase market share by continuing to tap into new regions/trade hubs and sign MOU's with industrial states, cities and trade organizations

Long-Term Goals 3 to 5 Years

City Manager's Office

- To attain Malcom Baldrige Award
- To Build New City Hall
- To revive Downtown
- To develop (4) corners of N. Sugar Rd. and W. Nolana
- To update compensation for all employees
- To do Pharr 2030 update

Finance

- To upgrade City Bond Rating to AA+ from AA-
- To follow all applicable GFOA Best Practices
- To establish an Internal Auditing Division
- To attain all State Comptrollers Stars
- To expand City's Debt Capacity

Police

- To build evidence and storage building
- To build a K-9 holding Unit facility
- To improve infrastructure of shooting range
- To build a fitness facility

Purchasing

- To ensure fair and open competition among all vendors
- To maintain transparency

Long-Term Goals- 3 to 5 Years-(continued)

Public Works

- To establish City-Wide solid waste collection service for residential, commercial and green waste
- To construct floodwater bypass pumping structures in flood prone areas
- To install permanent dynamic message boards on major roadway corridors
- To implement alley repaving program

Innovation & Technology

- To deploy 100% TeamPharr.Net Fiber to 90% of Pharr residents
- To continue being a pro-active technology department by having hardware and software maintenance programs, and security monitoring applications
- To continue to improve Pharr's customers service departments by improving workflows of communications

Municipal Library

- To convert to RFID to maintain collections
- To collect historical material for local archives collection
- To maintain social media presence

Parks and Recreation

- To construct a Sports Facility
- To add musco lighting to all sports facilities
- To construct more skateparks in other areas of the City

OSE

- To create an exemplary performance management program
- To receive Baldrige Performance Excellence Award
- To create a dashboard that shows the City's performance review that will be accessible to the public

Long-Term Goals- 3 to 5 Years-(continued)

Legal

- To handle majority of legal matters including litigation not covered by TML

Human Resources

- To recruit and retain skilled and diverse workforce
- To provide learning opportunities to maximize employee development and leadership
- To sustain a strong pool of management leadership through formal succession planning
- To implement policies and practices that will enhance our ability to attract, retain and reward top talent
- To reduce costs and claims for Health Insurance and Worker's Compensation

Development Services

- To target areas for annexation through petition of landowners
- To continue to improve on land use planning and development regulations to remove barriers for successful development
- To minimize physical records to electronic files and minimize the need for outside storage

Engineering

- To update entire City Utilities information on GIS

Bridge

- To continue to invest in technology and human capital
- To purchase neighboring bridge with commercial trade to create a world-class Land Port Authority
- To create City-to-City, Regional, State and International Bilateral partnership to encourage foreign investment, business relocations/expansions, safe/secure trade routes and services to have global competitive edge and facilitate the flow of commercial goods without today's traffic issues.

Budget Highlights for FY 21-22


General Fund

The City's General Fund Budget this FY 21-22 focuses on three main things:


- Personnel Compensation and Growth
- Fleet Replacement
- Streets Improvements and Maintenance

Personnel Compensation and Growth

One of this year's Budget priorities for General Fund was to finalize the negotiation of a fair and fiscally responsible agreement with Civil Service employees for the next 3 years. The City was able to negotiate for Police and Fire Department a base salary % increase as shown in the following tables:



	FY 21-22	FY 22-23	FY 23-24
Impact Budget per Year	\$508,700	\$311,100	\$323,500
% Increase per Year	7%	4%	4%



	FY 21-22	FY 22-23	FY 23-24
Impact Budget per Year	\$815,000	\$123,400	\$137,900
% Increase per Year	7%	3%	3%

The total impact for FY 21-22 of **\$1,323,700** will be covered by the amount of property tax revenue generated due to the 6.88% increase in Net Taxable Valuation.

Budget Highlights for FY 21-22

General Fund (cont.)

Personnel Compensation and Growth (cont.)

Another priority for this Budget year is the addition of Personnel. Last year's original budget was extremely conservative due to uncertainty of Pandemic and personnel was added only throughout year. This year, however, with excess sales tax revenue and the upcoming enterprise revenue streams, the City is budgeting to grow by 13% in staff compared to last year.

Fleet Replacement

The City budgeted to enter into a fleet replacement agreement through a lease financing program. The goal is to replace most outdated vehicles in the 1st year and replace all fleet by Year 4. The amounts budgeted include maintenance cost and fuel as a whole. A total of 121 units are expected to be replaced for FY 21-22 including Police Units.

Street Improvement and Maintenance

Street improvements and maintenance budget was significantly increased this Budget year. An additional \$750,000 was allocated under Street Materials to repave streets that need the most improvement. An additional \$260,000 was also budgeted to maintain the sweeping of streets.

Other Funds

The most significant change for Budget FY 21-22 compared to FY 20-21 is the addition of two Enterprise Funds:

- EMS
- Wi-Fi (TeamPharr.Net)

With the addition of these two funds, City will experience a major growth in operations and service to its residents. Budget for FY 21-22 includes all the projected costs related and all projected revenue to be generated.

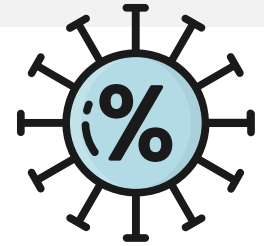
EMS

Revenues for EMS Enterprise Fund are estimated based on an average collection rate per call responded. The City used a figure of \$285 per call; this figure is based on average collection seen in industry across the Rio Grande Valley.

Wi-Fi-TeamPharr.Net

Projected revenue for the upcoming project of TeamPharr.Net was calculated based on approved Fee service charge schedule combined with survey results and timeline of how many people will have service for the Fiscal Year.

Current/Short Term Issues




COVID-19 Impact

Due to the pandemic, the City was impacted in some sources of revenues; mainly recreational fees and court fines. Sales Tax Revenue , which is the second largest tax revenue generator for the City, was not affected , and in fact showed a growth of 23% from prior year. However, the City is still conscious about the unpredictability of virus's impact in the economy and keeps a conservative approach.

American Rescue Plan

As part of the American Rescue Plan approved this 2021; the City of Pharr received a total allocation of \$28,232,868 . Fifty percent (50%) of these funds were collected in May and are kept securely on separate bank account and is considered restricted cash in City's Balance Sheet



Amount	
\$14,116,434	Received May 2021
\$14,116,434	To be Received May 2022
\$28,232,868	Total Allocation

At this point, the City of Pharr is still evaluating the usage of funds and securely deposited with the proper collateral pledge. \$5,000,000 were set aside to TexPool in order to generate some interest revenue while decision of funding allocation takes place.

One of the reasons why Senior City Leaders have yet to decide how to use these funds, is due to the fact that several other federal funding allocations will be potentially available for similar projects as grants, and the City is strategically waiting for such grants to be successfully awarded to the City and be able to maximize American Rescue Plan Funds spending.

The two main categories that City is considering using these funds fall in the following:

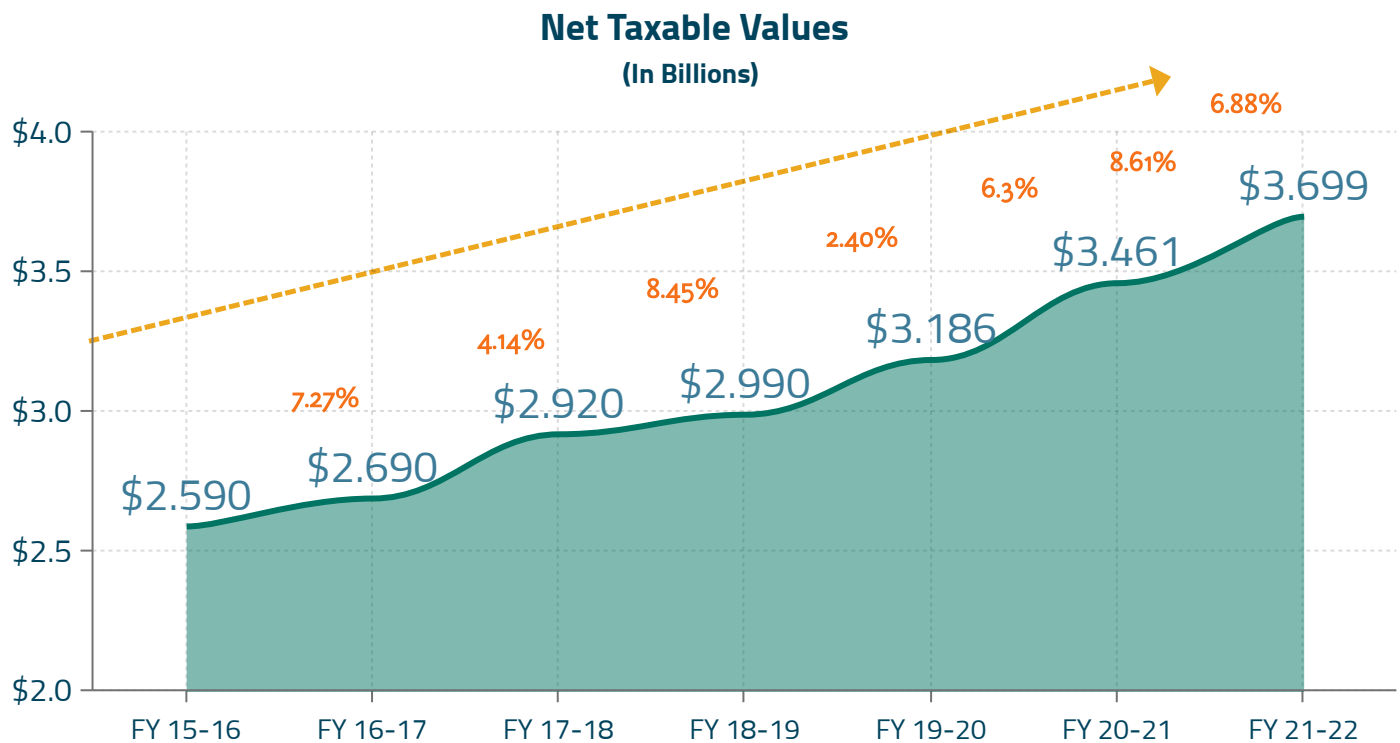
Broadband and Drainage Infrastructure
Emergency Response

Current/Short Term Issues

Economic Factors

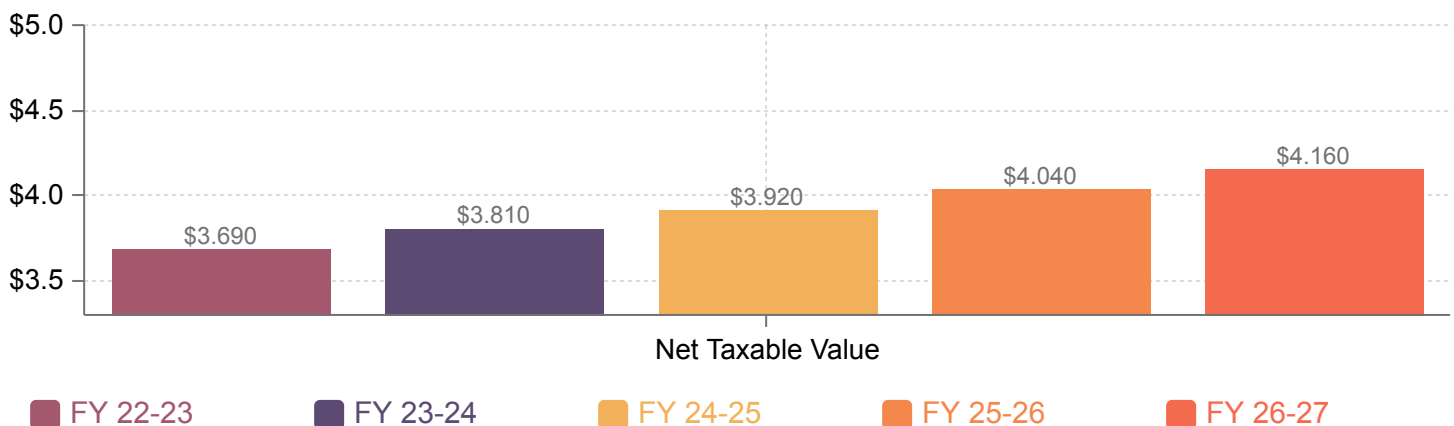
Tax Values

Property tax appraisals and collections have shown positive trends. This tax year the City experienced a growth of 6.88% in Net Taxable Value, which is the 2nd highest increase the City has experienced in the last 7 years.



Expected Tax Growth

Given the trend in the last 5 years, City is anticipating a conservative minimum of 3% growth for the next coming years and is using that assumption to budget for any future debt needed within the next 5 years.

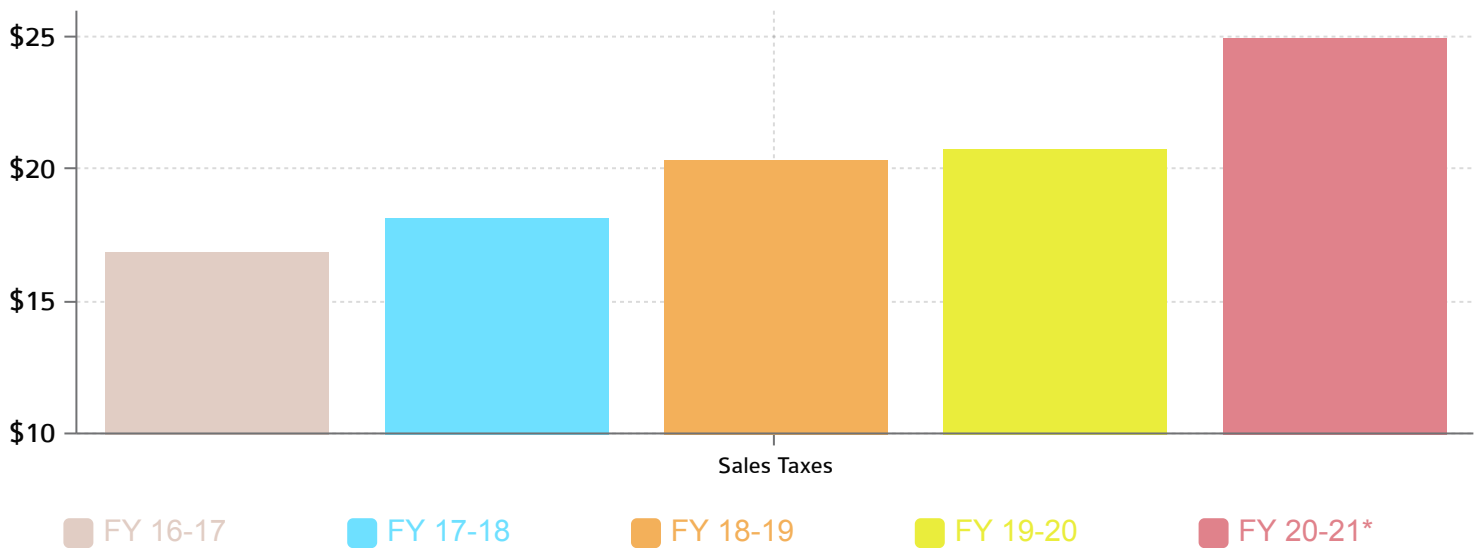


Current/Short Term Issues

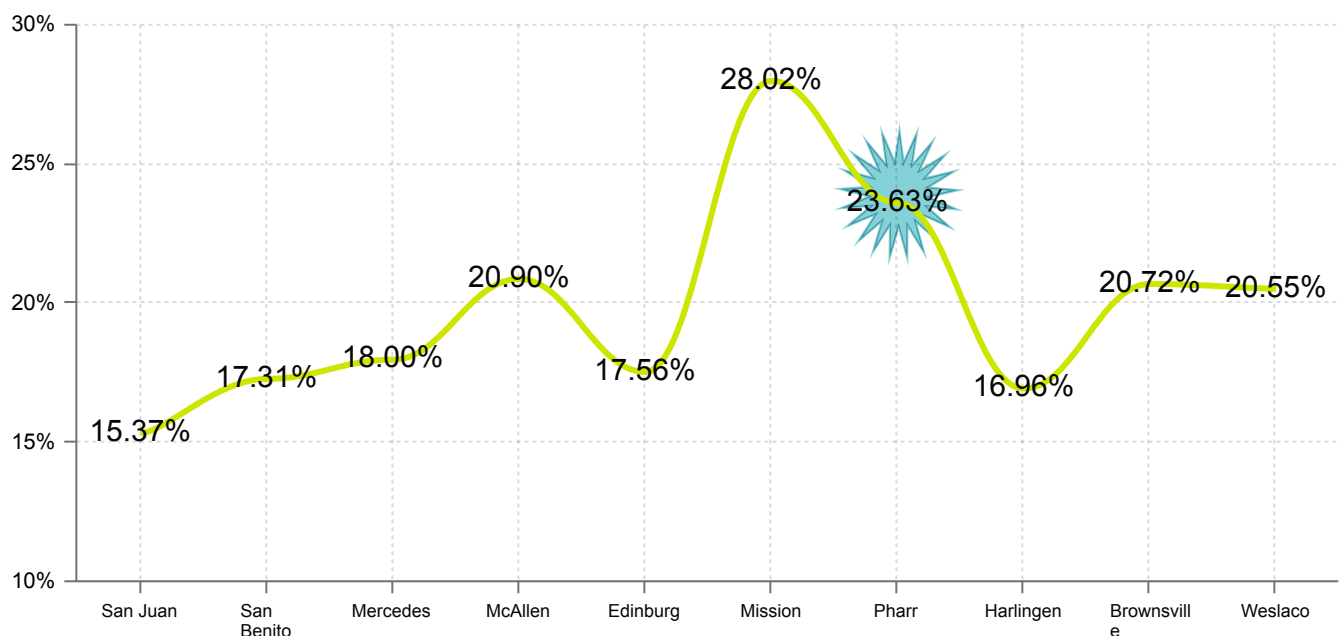
Sales Taxes

Sales tax revenues received by the City showed a growth of approximately 23% overall compared to last year. Other municipalities in the Valley experienced an overall increase as well, the City of Pharr remained No. 2 in Sales Tax Growth YTD compared to other 9 surrounding cities in the Rio Grande Valley.

(In Millions)



(% Growth Calendar YTD)



Personnel/ Staff Highlights



Pay Wages

The City budgeted for the contractual service of a compensation study in FY 2016-2017 in order to have a professional analysis done as to what salaries should be for all positions held by the City based on its Budget, duties and responsibilities. Some staff 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.

In FY 2019-2020, the City implemented the 2nd phase of compensation study and focused on bringing those employees from minimum up to par; \$300,000 was distributed among 150 employees from different departments.

For FY 2020-2021, the City deferred the implementation of the 3rd phase of study in order to balance the operating budget with a conservative approach of expected revenues in case of a continued pandemic. However, a portion of 3rd Phase was in fact accomplished due to excess sales tax collections throughout the year.

Retirement System

Any employee who works 1,000 or more hours per calendar year is required to be included in 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 7.65% to 7.50%. The City matches that rate 2:1. For FY 2021-2022, the City is adopting the TMR Updated Service Credit which increases a member's monthly retirement benefit. This is done by looking at changes in member's salary over their career and any changes the City has made to its TMRS plan, such as the member's contribution rate or the city's matching ratio. Although USC may increase the member's retirement benefit, USC does not affect the amount of contributions in a Member's account for the amount.

Employee Positions Changes - Citywide

City needs are evaluated on an annual basis. There were several modifications, additions, and deletions to the budgeted positions during this FY 2020-2021. Positions were added and reclassified throughout the year through Budget Amendments based on available funding. Each full-time employee is counted as 1 position, and each part time employee is counted as .5 employee (based on the number of hours worked). This method of counting positions is considered to be Full-Time Equivalents (FTE).

Personnel Changes FY 2020-2021



The General Fund had several changes to the personnel budget during Fiscal Year 2020-2021 through Budget amendments:

Department	Position	FTE
City Manager	Assistant City Attorney	1
City Manager	City Clerk	1
City Manager-Deli	Deli Manager	1
City Manager-Deli	Assistant to Deli Manager	1
City Manager-Deli	Deli Clerks	3
IT	Cyber Security Analyst	2
IT	Network Analyst	1
Office of Communications	Chief Communication Officer	1
Public Safety Comm.	Telecommunication Officer	8
OSE Department (new)	Director	1
OSE Department (new)	Assistant Director	1
	Net Change	21

- City Manager's Office created a Legal Division due to higher demand in legal compliance reviews and legal lawsuits overall. (1) Assistant City Attorney position was created and (1) was reclassified from Court Department previously classified as prosecutor.
- Due to remodeling of 1st Floor and addition of Park-Bench Deli , the City created positions to manage the Deli concession and operate 10 hours a day during the week .
- IT Department has been tasked to launch and work on design of Future Fiber/Broadband Project; these (2) positions were needed during the year to start initiate project to begin with all phases in FY 21-22.

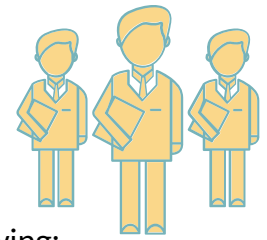
Personnel Changes FY 2020-2021



- The City started its budget year with an assigned interim director for the Media Department; this was accounted in the adopted budget for FY 2020-2021 as assignment pay under the IT Director. However, during the year, City's plan for Fiber/Broadband project required IT Director to focus 100% on department and project. (1) Chief Communication Officer was created to act as Media Department Director which is now called; Office of City Communications.
- With the initiation of the Ambulance Service Department within the City, the need for Telecommunication Officers came with it, a total of (8) FTE were added to fulfill the expected calls to dispatch.
- With the approval of City Commission, City of Pharr decided to create a new Department called Organizational and Strategic Excellence (OSE). This department is designed to centralize the education and implementation of Strategic Organizational Goals to all departments with the purpose of attaining the Quality Texas Foundation Award in the short-term and subsequently the Baldrige Award.

GENERAL FUND	AMENDED FY 19/20	ORIGINAL FY 20/21	AMENDED FY 20/21	ADOPTED FY 21/22	DIFFERENCE 20/21-21/22
City Manager's Office	14	13.0	18.0	16.0	-2.0
Finance Department	10	10	9	10	1.0
Police Department	172	171	170	184	14.0
Purchasing	4	4	4	4	0.0
Municipal Court	10	10	10	11	1.0
Fire Protection	76	86	86	89	3.0
Public Works	47	47.5	47.5	48.5	1.0
Information Technology	14.5	14.5	17.5	44.0	26.5
Office of City Communications	8.0	8	9	11	2.0
Municipal Library	28.0	27	27	27	0.0
Grants	3.0	3	4	5	1.0
Parks & Recreation	81	82	82	88	6.0
OSE		0	3	3	0.0
Legal		0	0	3	3.0
Public Safety Communications	27	27	35	45	10.0
Human Resources	9	9	10	10	0.0
Development Services	25	25	25	26	1.0
Engineer	9.5	9.5	9.50	10.50	1.0
	538.0	546.5	566.5	635.0	68.5
UTILITY FUND					
Administration	11	11.0	11.0	12.0	1.0
Water Production	16	16.0	16.0	17.0	1.0
Water Distribution	36.5	35.5	35.5	36.5	1.0
Water Treatment Plant	19	19.0	19.0	20.0	1.0
	82.5	81.5	81.5	85.5	4.0
OTHER FUNDS					
Bridge Fund	24.5	23.00	23.00	24.00	1.0
Golf Course Fund	22.5	22.00	22.00	22.00	0.0
Garage	5.0	5.0	5	5	0.0
Events Center	12.0	11	0	0	0.0
EMS		0	91	161.5	70.5
Fiber		0	0	2	2.0
CDBG	3.0	3	3	3	0.0
PEDC	6.0	6	6	8	2.0
CHAMBER	3.0	3	3	3	0.0
	76.0	73.0	153.0	228.5	75.5
	696.5	701.0	801.0	949.0	148.0

Personnel Changes Adopted General Fund FY 2021-2022



The net changes showed in previous table adopted for FY 2021-2022 are the following:

City Manager

- (1) Events Coordinator-to coordinate all City-Festivals currently now being organized in a decentralized manner by department staff.
- (-2) Assistant Attorney Positions transferred to new Legal Department
- (1) City Attorney Position transferred to new Legal Department

Finance

- (1) Cash Receipts & Billing Coordinator-to centralize Cash Handling Trainings through out Departments and have position in charge of billing and tracking receivables from services provided by City to other local entities.

Police

- (15) Police Officers through COPS and Auto Theft Grant with a City Match of 25% subject to Grant Approval.
- (-1) Park Ranger transitioned to Parks Department

Court

- (1) First Offender Program Manager -subject to grant approval.
- (1) First Offender Assistant Program Coordinator-subject to grant approval
- (-1) Juvenile Case Manager position eliminated

Fire

- (1) Captain-as agreed per City CB agreement
- (2) Battalion Chief-as agreed per City CB agreement

Public Works

- (1) 2 PT Animal Shelters-to compensate and cover for extended hour of operations in Animal Shelter.

Personnel Changes Adopted General Fund -(cont.) FY 2021-2022



Innovation & Technology

- (17.5) Help Desk Specialists - To respond to customer service calls once Fiber/Broadband project is launched. The costs of these positions is allocated between General Fund and the New Fiber/Broadband Enterprise Fund , 10% and 90% respectively.
- (2) Help Desk Supervisors-To supervise crew of Help Desk Specialists
- (1) Network and Fiber Analyst-The cost of this position is allocated between General Fund and the New Fiber/Broadband Enterprise Fund, 50% and 50%.
- (1) Fiber Administrator-The cost of this position is allocated between General Fund and the New Fiber/Broadband Enterprise Fund, 50% and 50%.
- (1) Network Administrator-The cost of this position is allocated between General Fund and the New Fiber/Broadband Enterprise Fund, 50% and 50%.
- (2) Network & Fiber Specialist -The cost of this position is allocated between General Fund and the New Fiber/Broadband Enterprise Fund, 50% and 50%.
- (1) Telecommunication Administrator -The cost of this position is allocated between General Fund and the New Fiber/Broadband Enterprise Fund, 50% and 50%.
- (1) Systems Administrator -The cost of this position is allocated between General Fund and the New Fiber/Broadband Enterprise Fund, 50% and 50%.

Personnel Changes Adopted General Fund -(cont.) FY 2021-2022



Office of Communications

- (1) Graphic Designer-Department is in need of a specialized person to focus on City's graphic design on a full time basis due to increase usage of social media.
- (1) Assistant Director-To assist Director of Communications.

Grants Management

- (1) Grant Accountant- City had originally this position as an specialized CDBG Accountant; due to increase in grant award volume last fiscal year; Finance recommended to have a city-wide grant accountant to concentrate on reconciling all grants for better internal control and transparency.

Parks and Recreations

- (1) Assistant Director- an additional Assistant Director is needed to oversee division of Building & Maintenance operations and segregate it from Recreational Division.
- (1) Wellness Facilities Manager-upon completion of the new North Wellness Community Center, the City will need staff to manage location.
- (1) Wellness Facilities Coordinator-upon completion of the new North Wellness Community Center, the City will need staff to coordinate events taken place.
- (1) Custodian- for the new building North Wellness Community Center
- (1) Pool Manager-for the new Natatorium to be completed in October 2021
- (1) Park Ranger-Transferred from Police Department

Personnel Changes Adopted General Fund -(cont.) FY 2021-2022



Legal

- (1) City Attorney transferred from City Manager's Office.
- (2) Assistant Attorney positions transferred from City Manager's Office

Public Safety Communications

- (9) Telecommunication Officers -City is planning to expand ambulance services to other areas. A formula was used to determine the number of TO needed to dispatch based on estimated call volume.

Development Services

- (1) Code Enforcer Officer - this position is subject to Grant approval from CDBG.

Engineering

- (1) Assistant Director-needed due to growth in projects done In House

Personnel Changes Adopted Other Funds FY 2021-2022



CDBG

- (-1) CDBG Accountant- Transferred to General Fund as Grant accountant
- (1) CDBG Specialist-Position created per HUD recommendation to assist with compliance internal control .

PUBLIC UTILITIES

- (1) Billing Coordinator-Needed due to new Wi-Fi (TeamPharr.Net) project.
- (1) Water Treatment Plant Operator- Needed for higher demand.
- (1) Inventory Specialist- Needed to centralize and account for all Inventory for Water Utilities.
- (1) Waste Water Treatment Plant Operator- Needed for higher demand.

EMS

- (3) Shift Captains- Needed for additional potential service contract with neighbor City.
- (24) EMT Advance Paramedics-Needed for additional potential service contract with neighbor City.
- (3) Basic Paramedics-Needed for additional potential service contract with neighbor City.
- (21) Paramedics -Needed for additional potential service contract with neighbor City.
- (1) Fixed Wing Paramedic- needed for additional potential service contract for Airplane Ambulance Services.

Personnel Changes Adopted Other Funds FY 2021-2022



FIBER

- (2) Signal/Fiber Technician -For new Fiber/Broadband Project allocated 100% with user fees.

BRIDGE

- (1) Head Supervisor Operation Manager- To assist Director of Operations on daily supervisory duties.

PEDC

- (-1) Financial Manager eliminated.
- (1) CFO Position - To assist with Economic Development Fiscal and Long-Term Decisions
- (1) EDC Foundation Director- To lead new EDC Scholarship Foundation
- (1) Property Developer Manager

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 ninth GFOA budget award. We believe that our current budget conforms to program requirements.

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.

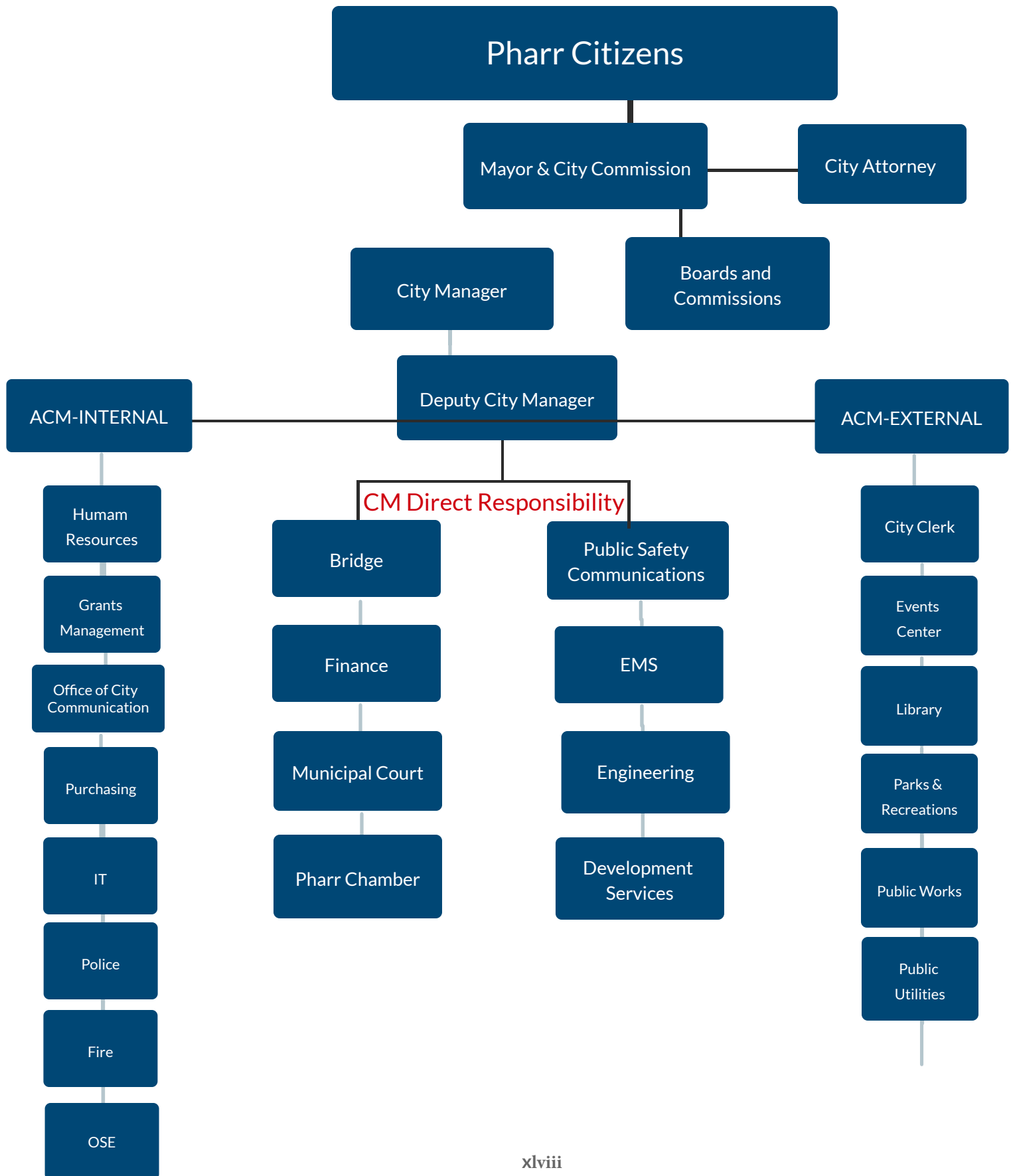
In closing, let me express my appreciation to all City staff for assisting in the preparation of this budget. The management team worked together to assist in achieving the goals set by the Mayor and City Commission. Each department prepared the verbiage located on the departmental expenditure sheets 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.

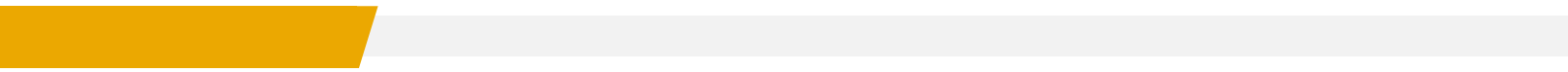
Respectfully Submitted,

Karla Saavedra, CGFO
Finance Director

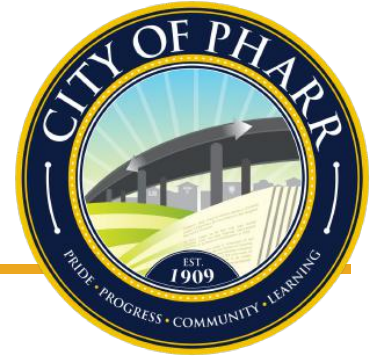


FY 2021-2022





Top Budget Questions



1

Who gets my Property Taxes?

PSJA



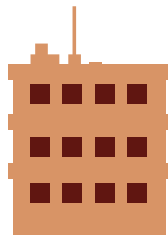
\$1.2675

COUNTY



\$0.5750

CITY



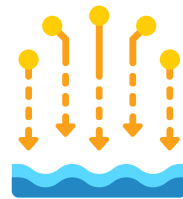
\$0.7176

STC



\$0.6638

DRAINAGE DISTRICT



\$0.1051

\$3.3290

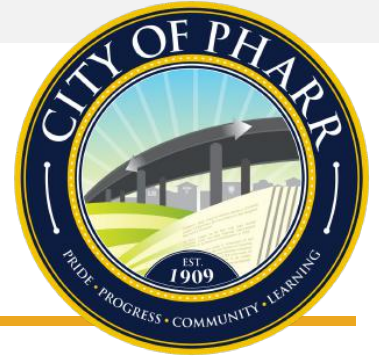
Per \$100 Valuation

For a \$100,000 Home, Pharr residents pays:



PSJA	\$1,267.50
COUNTY	575.00
CITY OF PHARR	717.60
STC COLLEGE	171.80
STC ISD	492.00
DRAINAGE	105.10
TOTAL	\$3,329.00

Top Budget Questions



2

What is the City's **General Fund** and what is its Budget?



Is the City's primary fund used to account for property tax payer money for the following expenditure functions:

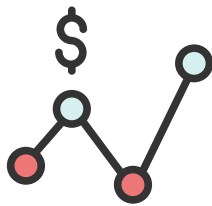
- General Government
- Public Safety
- Highways and Streets
- Health and Welfare
- Culture and Recreation

Budget FY 21-22 of:

\$69.14 Million

3

How much of City's revenue come from Property Taxes?



PROPERTY TAX REVENUE

\$25.2 Million

Collected from Property Taxes
assuming 95% of residents pay
their bill.

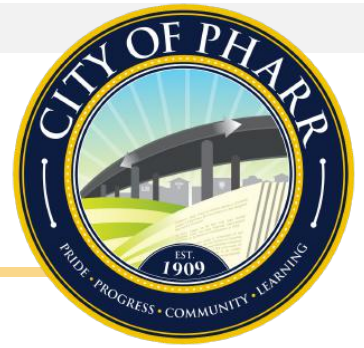
4

How much is Budgeted for Public Safety?



\$32.27 Million

City Services & Amenities



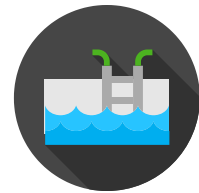
The City of Pharr is committed to providing its citizens with quality services and amenities. With a Citywide \$164 million operational budget and \$65 million in new capital projects, the City can pursue this commitment with the community.



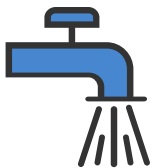
-1-
Library Locations



-11-
Recreational Parks



-1-
Aquatic Park



-3-
Water Payment Stations



-4-
Fire Stations



-1-
Recreational Center



-1-
Municipal Court



-1-
EMS Headquarters



-1-
Public Safety
Communications Building



-1-
Golf Course



-1-
Nature & Birding Center

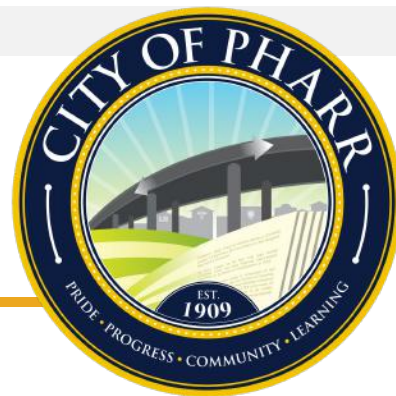


-1-
Tennis Court

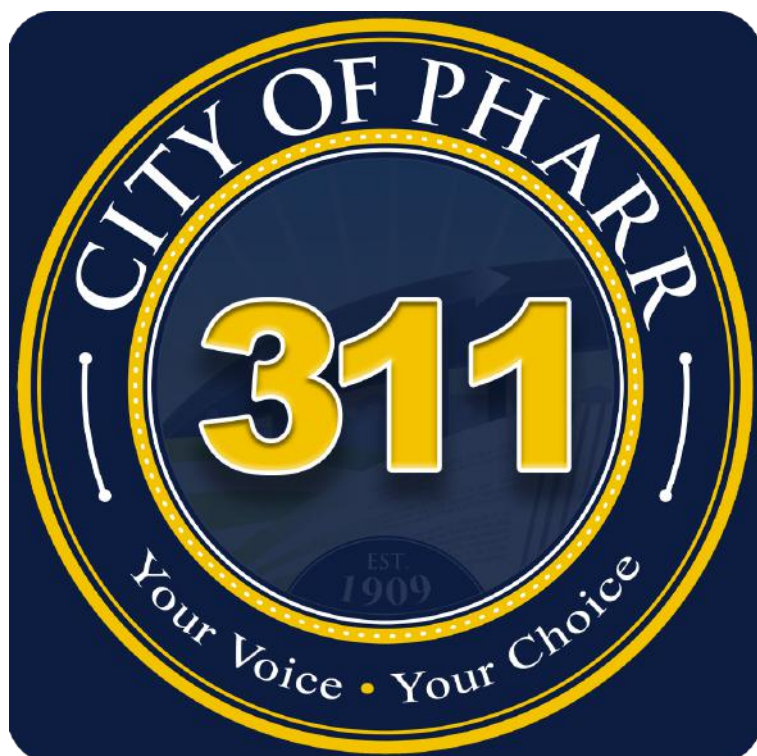


-1-
Development & Research Center

Pharr 311 App



Become a Civic Citizen and engage with the City of Pharr with these applications. With features like Government, Quick Access, Report an Issue, Calendar, News, Social Media, you will find it easier than ever to stay connected with City of Pharr with just a few taps on your mobile phone.



CITY OF PHARR FINANCE AWARDS



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Pharr
Texas**

For the Fiscal Year Beginning

October 01, 2020

Christopher P. Morrill

Executive Director



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	Governmental			
Fund Type	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
City Funds	General	Seized Assets	Debt Service	General Capital Projects
	General Contingency Reserve	CDBG	Tax Notes 2017	2017 Series Capital Projects
	Payroll	Hotel/Motel		Tax Notes 2017
	General Escrow Special Revenue Fund	Parkland Dedication		2018 Series Capital Projects
		Grants		2020 Series Capital Projects
		Paving & Drainage		Utility Capital Projects
				Bridge Capital Projects

Fund Classification	Proprietary	
Fund Type	ENTERPRISE	INTERNAL SERVICE
City Funds	Utility	City Garage
	EMS*	Health Insurance Claims Funds*
	Fiber/BroadBand*	
	Golf Course	
	Bridge	

Component Units	
BLENDED	DISCRETE
TIRZ No.1	Pharr Housing Finance Corporation (PHFC)
TIRZ No.2	Jackson Place Apartments
	Pharr Economic Development Corporation (PEDC)
	Greater Chamber of Commerce

***(3) New Proprietary Funds**

1. EMS- To account for City Ambulance services operating as a business-type Fund answering to approximately 10,000 calls in City of Pharr and surrounding areas.
2. Fiber/Broadband-To account for City Fiber/ Broadband services operating as a business-type Fund servicing an estimated 20,000 accounts for the City of Pharr.
3. Health Insurance Claims Fund- To account internally for City Employee and employer contributions to self-fund Health Insurance, medical and pharmacy claims.

	GENERAL		
		GENERAL	GENERAL ESCROW
DEPARTMENT	GENERAL FUND	CONTINGENCY	SPECIAL REVENUE
City Manager's Office	X	X	
Finance Department	X	X	
Police Department	X		X
Purchasing Department	X		
Municipal Court	X		X
Fire Protection	X		X
Streets and Alleys	X		X
Innovation and Technology	X		X
Office of City Communications	X		
Municipal Library	X		X
Grants Department	X		
Parks and Recreation	X		
OSE*	X		
Legal*	X		
Public Safety Communications	X		
Human Resources	X		
Development Services	X		X
Engineering	X		

	Business-Type				
	Utility	Bridge	Golf Course	EMS	Fiber/Broadband
City Manager's Office	X	X	X	X	X
Finance Department	X	X	X	X	X
Police Department		X			
Purchasing Department	X	X	X	X	X
Municipal Court					
Fire Protection					
Streets and Alleys	X				
Innovation and Technology	X	X		X	X
Office of City Communications	X	X		X	X
Municipal Library					
Grants Department	X	X		X	X
Parks and Recreation			X		
OSE*	X	X	X	X	X
Legal*	X	X	X	X	X
Public Safety Communications				X	X
Human Resources	X	X	X	X	X
Development Services	X				
Engineering	X	X	X		X

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.

	CAPITAL PROJECTS						
	GENERAL CAPITAL	2017 SERIES	2018 SERIES	2019 SERIES	2020 SERIES	BRIDGE	UTILITY
DEPARTMENT	PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS	CAPITAL PROJECTS
City Manager's Office	X						
Finance Department							
Police Department							
Purchasing Department							
Municipal Court							
Fire Protection	X	X					
Streets and Alleys	X	X	X	X			
Innovation and Technology	X						
Office of City Communications							
Municipal Library							
Grants Department	X						
Parks and Recreation	X	X	X		X		
OSE							
Legal							
Communication		X					
Human Resources							
Development Services							
Engineering	X						

	DEPARTMENT AND FUNCTION MATRIX				
	General Government	Public Safety	Highways and Streets	Health and welfare	Culture and Recreation
City Manager's Office	X				
Finance Department	X				
Police Department		X			
Purchasing Department	X				
Municipal Court		X			
Fire Protection		X			
Streets and Alleys			X	X	
Innovation and Technology	X				
Office of City Communications	X				X
Municipal Library					X
Grants Department	X				
Parks and Recreation					X
OSE*	X				
Legal*	X				
Public Safety Communications		X			
Human Resources	X				
Development Services	X				
Engineering	X				

The funds illustrated above are included in this Budget document with appropriations and are all reflected in this document as adopted by the Board of Commissioners.

REVENUE ESTIMATES METHODS

The City of Pharr estimates its different revenue sources using trend analysis. Property taxes is the only source that is calculated based on appraised values for the current year, for all other revenues, a 3-to-5-year history is analyzed, and an average estimated growth is used to budget for following year. If additional factors are known to estimate an increase or decrease revenue, those are also taken in consideration when preparing Budget.

GENERAL FUND

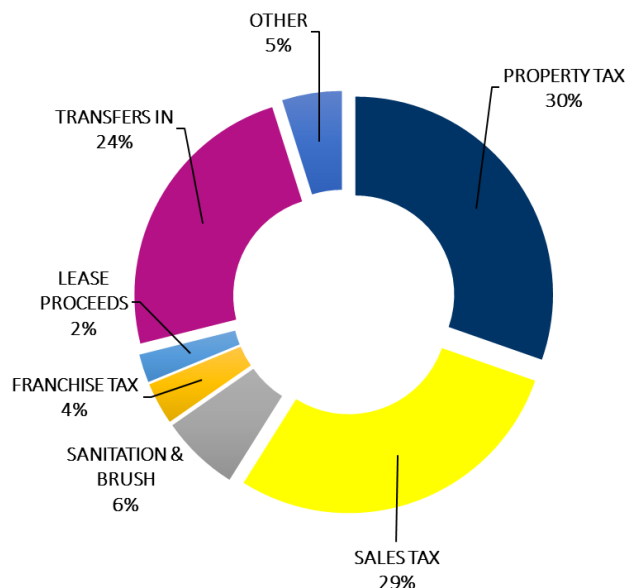
The General Fund is the general operating fund of the City. It is used to account for all financial resources traditionally associated with government, except those required to be accounted for in another fund.

Revenues

The General Fund is expected to generate **\$69,148,100** which is an increase of approximately \$12.62 million or 22.33%, over last year's budget. This major increase is due to the rapid growth in programs and business-type funds, including City Ambulance Services (Pharr EMS) established in May 2021 and Fiber/Broadband (TeamPharr.Net) business-type fund to start providing services by next calendar year. These two business-type funds excess profit will be used to assist General Fund with its operations and General CIP Projects.

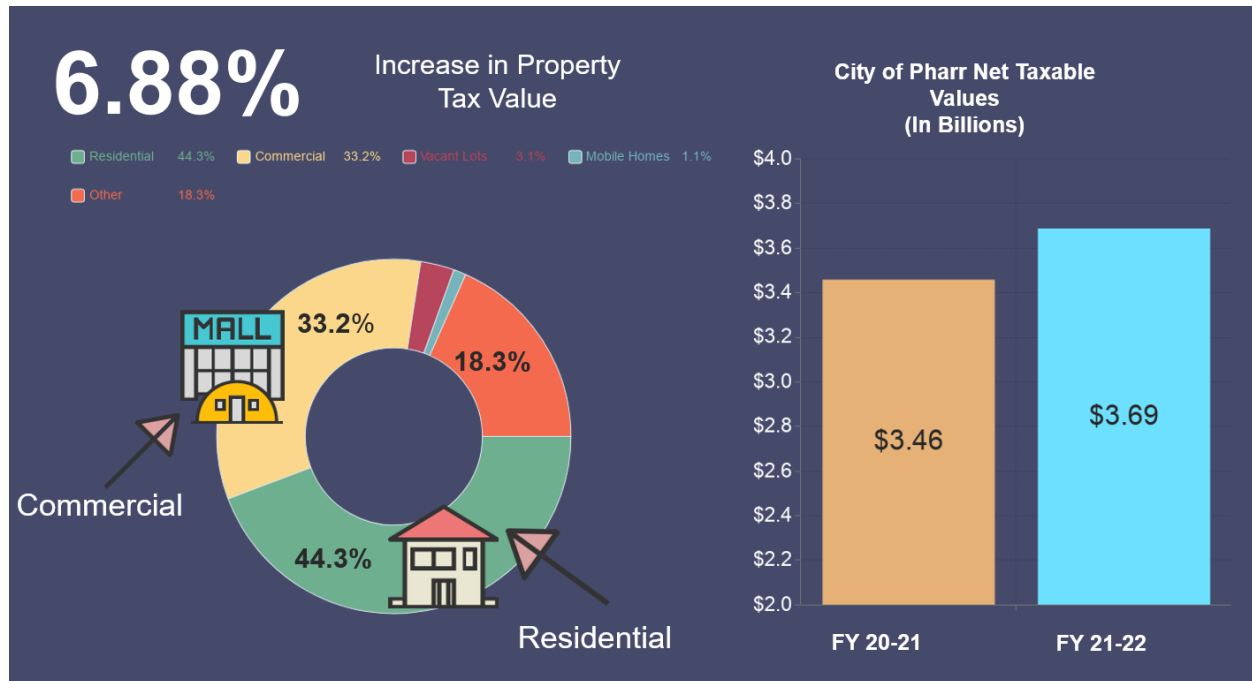
GENERAL FUND REVENUE BY SOURCE

As illustrated in this graph, four major revenue line items account for over **\$57.34 million**, which is 82.93% of total revenues. The major revenues this year are the Current Property Tax, \$20.99 million; Sales Tax, \$19.75 and Transfers In \$16.59.

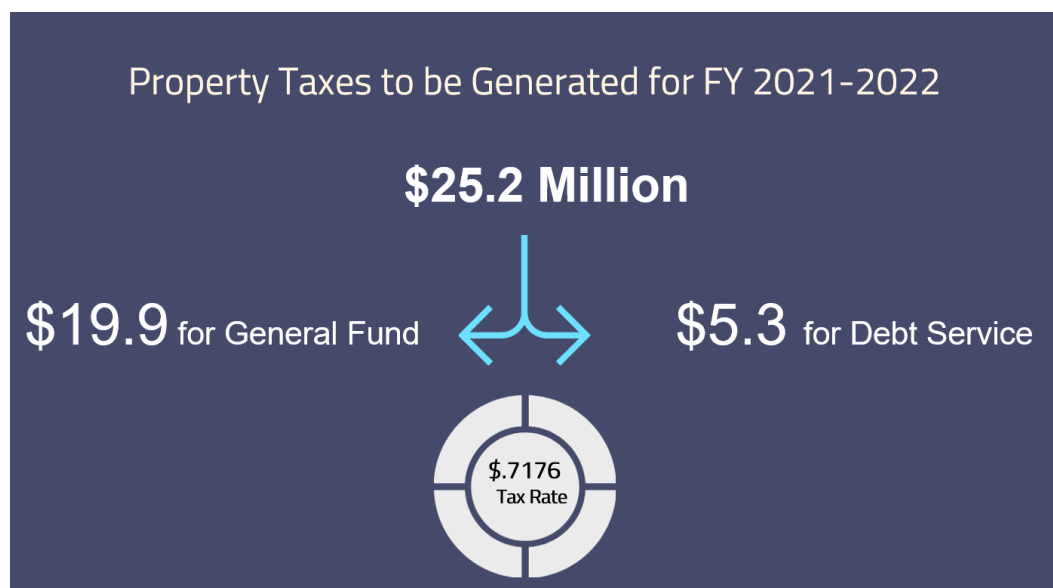


Current Property Tax (30.36% of budgeted revenues)

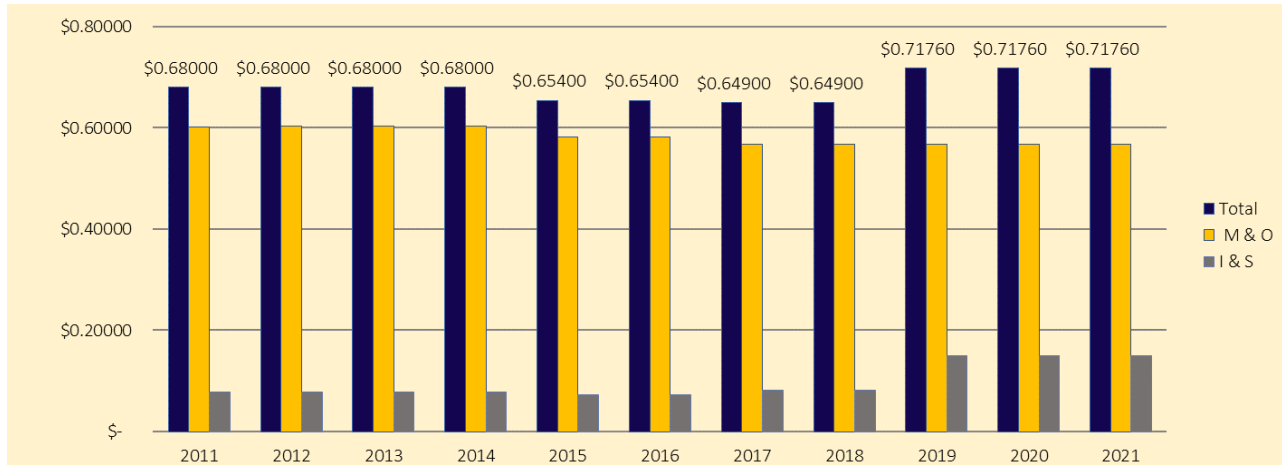
The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Other than the amount resulting from such rate limitation, there is no legal debt limit. The tax rate this year is **\$.7176 per \$100** taxable assessed value which is the same as last Budget Fiscal Year. The certified assessed value increased from **\$3.46 billion** to **\$3.69 billion** (net of protested property). This represents an increase of **\$274 million**, or about 6.88% over the prior year.



Budgeted current ad-valorem tax revenues are \$25.21 million (including Debt Service). This represents an increase of \$1.62 million or about 6.88% over the prior year original budget.



This increase is directly from the increase in appraised value. The \$.7176 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 yellow section of the column is our M&O tax rate while the gray section of the column is our I&S tax rate. 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 95% 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	
			Collected Amount	Percentage of Levy
2010	2009	\$ 11,014,296	\$ 10,084,357	91.6%
2011	2010	\$ 12,274,614	\$ 11,231,002	91.5%
2012	2011	\$ 14,567,322	\$ 13,390,856	91.9%
2013	2012	\$ 14,823,730	\$ 13,672,751	92.2%
2014	2013	\$ 14,676,859	\$ 13,558,630	92.4%
2015	2014	\$ 14,580,201	\$ 13,770,839	94.4%
2014	2013	\$ 14,756,722	\$ 14,049,408	95.2%
2015	2014	\$ 15,140,127	\$ 14,630,799	96.6%
2016	2015	\$ 16,226,047	\$ 15,345,552	94.6%
2017	2016	\$ 16,276,247	\$ 15,680,413	96.3%
2018	2017	\$ 18,625,154	\$ 17,823,865	95.7%
2019	2018	\$ 22,493,508	\$ 21,450,677	95.4%
2020	2019	\$ 23,908,465	\$ 23,138,969	96.8%

Sales Tax Collection Activities

Sales Tax (28.57% 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).

Our 2020-2021 sales tax collection through the month of September 2021 shows an increase of 21.30% in sales tax revenues compared to the prior fiscal year. This is highly significant since City was anticipating a very slight increase after the COVID-19 Pandemic. The fiscal year 2021-2022 sales tax revenues are budgeted at \$19.75 million for the General Fund. This represents a \$3.46 million change in revenues from the past fiscal year's original budget.

The following table 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.

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

MONTH	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
OCT.	\$ 1,175,133	\$ 1,281,269	\$ 1,317,281	\$ 1,374,342	\$ 1,565,305	\$ 1,612,927	\$ 1,878,447
NOV.	1,272,920	1,367,611	1,457,436	1,537,813	1,771,783	1,660,765	2,018,658
DEC.	1,255,599	1,306,892	1,379,834	1,363,639	1,633,688	1,691,702	1,857,419
JAN.	1,231,604	1,224,656	1,317,066	1,502,050	1,541,429	1,694,381	1,866,531
FEB.	1,403,486	1,508,184	1,570,000	1,712,515	1,823,762	1,999,171	2,287,747
MAR.	1,244,493	1,250,428	1,300,217	1,405,923	1,670,886	1,654,017	1,930,670
APR.	1,195,832	1,324,900	1,263,946	1,381,333	1,608,553	1,551,502	1,734,431
MAY	1,457,421	1,625,843	1,644,947	1,646,964	1,771,590	1,756,369	2,430,526
JUN.	1,424,397	1,429,149	1,384,312	1,573,321	1,669,298	1,589,405	2,361,480
JUL.	1,314,960	1,336,426	1,402,878	1,671,537	1,760,677	1,836,351	2,136,901
AUG.	1,433,708	1,609,004	1,538,105	1,556,841	1,797,679	2,046,243	2,718,164
SEP.	1,356,249	1,330,463	1,368,050	1,538,304	1,826,066	1,784,261	2,102,766
TOTAL	<u>\$15,765,800</u>	<u>\$16,594,827</u>	<u>\$16,944,071</u>	<u>\$18,264,582</u>	<u>\$20,440,714</u>	<u>\$20,877,094</u>	<u>\$25,323,740</u>

AVERAGE PER MONTH

\$ 1,313,817 \$ 1,382,902 \$ 1,412,006 \$ 1,522,049 \$ 1,703,393 \$ 1,739,758 \$ 2,110,312

INCREASE/(DECREASE) IN SALES TAX COLLECTION

\$ 1,496,901 \$ 829,027 \$ 349,245 \$ 1,320,511 \$ 2,176,132 \$ 436,379 \$ 4,446,647

INCREASE FROM PREVIOUS YEAR

10.49% 5.26% 2.10% 7.79% 11.91% 2.13% 21.30%

Sanitation & Brush Collection (6.40% of budgeted revenues)

Sanitation and Brush Collection is the activity of collecting and disposing of refuse. The budgeted amount for the fiscal year is \$4.3 million, which represents no change from last 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 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
OCT.	\$ 223,735	\$ 231,534	\$ 235,567	\$ 237,537	\$ 235,767	\$ 244,968	\$ 247,559
NOV.	224,117	232,373	236,084	237,263	240,741	245,580	248,775
DEC.	225,678	232,852	237,890	238,308	241,637	246,564	249,199
JAN.	226,109	233,734	236,943	239,588	242,996	247,378	246,558
FEB.	227,039	234,267	237,209	240,199	243,391	248,208	246,449
MAR.	231,864	234,280	236,774	240,561	243,667	248,672	248,040
APR.	230,863	235,515	237,264	240,429	244,254	248,061	247,815
MAY	230,312	234,393	236,917	240,511	244,056	246,928	248,248
JUN.	230,304	234,461	236,422	240,369	243,993	244,804	248,383
JUL.	230,587	234,872	237,127	240,660	244,551	245,663	248,228
AUG.	210,937	234,752	237,758	240,388	244,164	226,304	249,080
SEP.	211,483	213,325	237,562	237,562	244,241	266,741	248,564
TOTAL	<u>\$ 2,703,028</u>	<u>\$ 2,786,358</u>	<u>\$ 2,843,517</u>	<u>\$ 2,873,375</u>	<u>\$ 2,913,458</u>	<u>\$ 2,959,871</u>	<u>\$ 2,976,898</u>

AVERAGE PER MONTH

\$ 225,252 \$ 232,197 \$ 236,960 \$ 239,448 \$ 242,788 \$ 246,656 \$ 248,075

INCREASE/(DECREASE) IN SANITATION COLLECTION

\$ 43,088 \$ 83,330 \$ 57,159 \$ 29,858 \$ 40,083 \$ 46,413 \$ 17,028

INCREASE FROM PREVIOUS YEAR

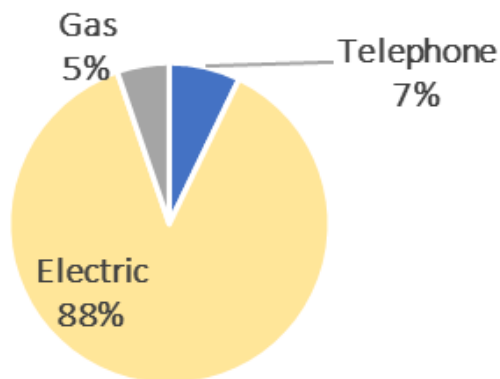
1.62% 3.08% 2.05% 1.05% 1.39% 1.59% 0.58%

Brush Collection Activities

MONTH	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21
OCT.	\$ 91,430	\$ 93,708	\$ 96,169	\$ 97,986	\$ 98,398	\$ 99,362	\$ 100,983	\$ 101,708
NOV.	91,408	93,931	96,542	98,272	98,413	99,476	92,213	101,959
DEC.	91,976	94,307	97,042	99,011	98,857	99,955	101,795	102,288
JAN.	92,197	94,699	97,421	98,751	99,375	100,409	102,076	100,554
FEB.	92,360	94,911	97,758	98,742	99,529	100,540	102,344	100,544
MAR.	92,683	95,015	97,860	98,717	99,561	100,646	102,538	101,068
APR.	94,085	96,507	97,533	98,851	99,406	100,624	102,421	101,061
MAY	93,504	95,964	97,442	98,547	99,273	100,451	101,882	100,925
JUN.	93,338	95,859	97,585	98,349	99,187	100,377	101,227	100,880
JUL.	93,420	95,841	97,584	98,404	99,172	100,586	101,195	100,864
AUG.	93,441	95,874	97,638	98,498	99,238	100,500	101,364	101,087
SEP.	81,190	81,746	97,898	94,986	94,986	100,487	101,262	100,976
TOTAL	\$ 1,101,032	\$ 1,128,362	\$ 1,168,472	\$ 1,179,114	\$ 1,185,395	\$ 1,203,413	\$ 1,211,300	\$ 1,213,914
AVERAGE PER MONTH	\$ 91,753	\$ 94,989	\$ 97,373	\$ 98,260	\$ 98,783	\$ 100,284	\$ 100,942	\$ 101,159
INCREASE/(DECREASE) IN BRUSH COLLECTION	\$ 36,843	\$ 27,330	\$ 40,110	\$ 10,642	\$ 6,281	\$ 18,018	\$ 7,887	\$ 2,614
INCREASE FROM PREVIOUS YEAR	3.46%	2.48%	3.55%	0.91%	0.53%	1.52%	0.66%	0.22%

Franchise Taxes (3.44% of budgeted revenues)

Franchise taxes are collected from gas, electric and telephone companies:



Other Revenues (4.62% of budgeted revenues)

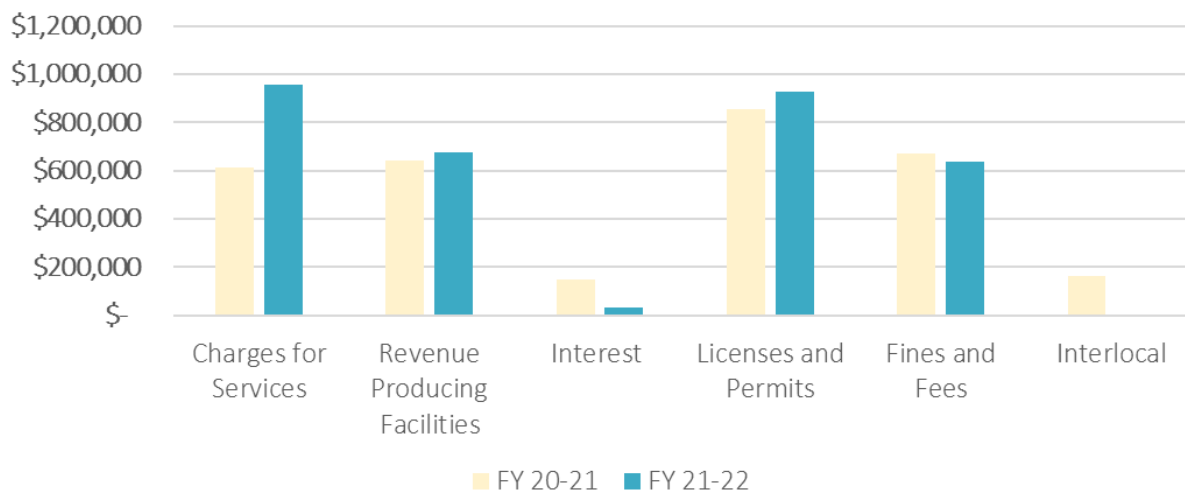
Other revenues are budgeted at \$3.19 million. Other Revenue projections for FY 21-22 show a 15% increase mainly due to new Interlocal agreement with UTRGV for a Nursing School Project estimated to break ground beginning of 2022.

Charges for Services shows a decrease of -%50 due to reduction of After-School-Program and swimming fees.

The following tables show breakdown and comparison of Budget amounts compared to last year:

Other Revenues			
	FY 20-21	FY 21-22	% Variance
Charges for Services	\$ 343,800	\$ 173,600	-50%
Revenue Producing Facilities*	642,000	673,600	5%
Interest	150,000	32,400	-78%
Licenses and Permits	854,100	928,100	9%
Fines and Fees	671,200	635,500	-5%
Interlocal	120,000	750,000	525%
Total	\$ 2,781,100	\$ 3,193,200	15%

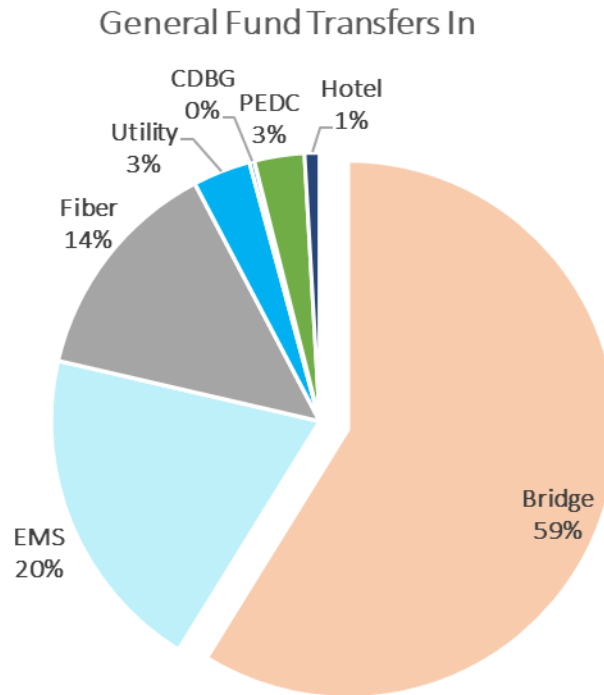
* Excluding Sanitation and Brush Revenue



Transfers (24.01 % of budgeted revenues)

Transfer revenues this Fiscal Year are budgeted at \$16.59 million.

This represents a major increase in Transfers in by 75%. This is due to two main new projects the City of Pharr has launched; its new Emergency Medical Services and the new TeamPharr.Net. The excess revenue of these two funds will be transferred to General Fund to contribute to its operations.



Transfers from International Bridge have always been essential to the General Fund and have helped maintained property tax rate the same regardless of City growth. This FY 21-22, \$9,763,100 is budgeted to be transferred from Bridge for the following:

Purpose	Amount
General Fund Operations	\$ 7,905,400
Golf Operations	525,400
General CIP	1,332,300
Total Transfer From Bridge	\$ 9,763,100

Expenditures

On FY 20-21, a new Department was created named Office of Strategic Management (OSE) that will be accounted under the General Government Function of Expenses.

The General Fund's overall expenditures, including Transfers Out are \$3.69 million, an increase of 22.33% of last year's original budget. Out of the \$69.14 million adopted, 46.67% accounts for Public Safety to include the recently agreed Collective Bargaining Agreement with Police and Fire Departments that increased a 7% increase in base pay for all civil service positions.

Function	BUDGET		% Variance
	2020-2021	2021-2022	
General government	\$ 12,964,600	\$ 15,477,800	19.4%
Public safety	26,633,700	32,269,000	21.2%
Highways and streets	4,820,000	6,441,300	33.6%
Health and welfare	2,721,100	2,923,300	7.4%
Culture and recreation	7,325,600	8,397,600	14.6%
Transfers Out	2,060,300	3,639,100	76.6%
Total Expenditures	\$ 56,525,300	\$ 69,148,100	22.3%

Chart 1-Expenditure by Function

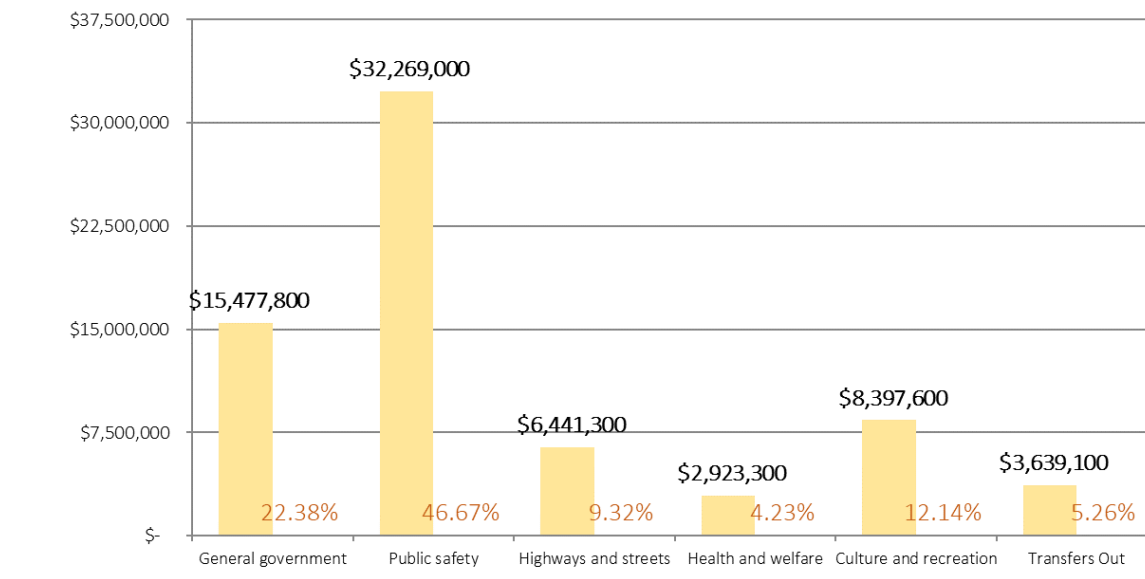


Chart 2-Expenditure by Department

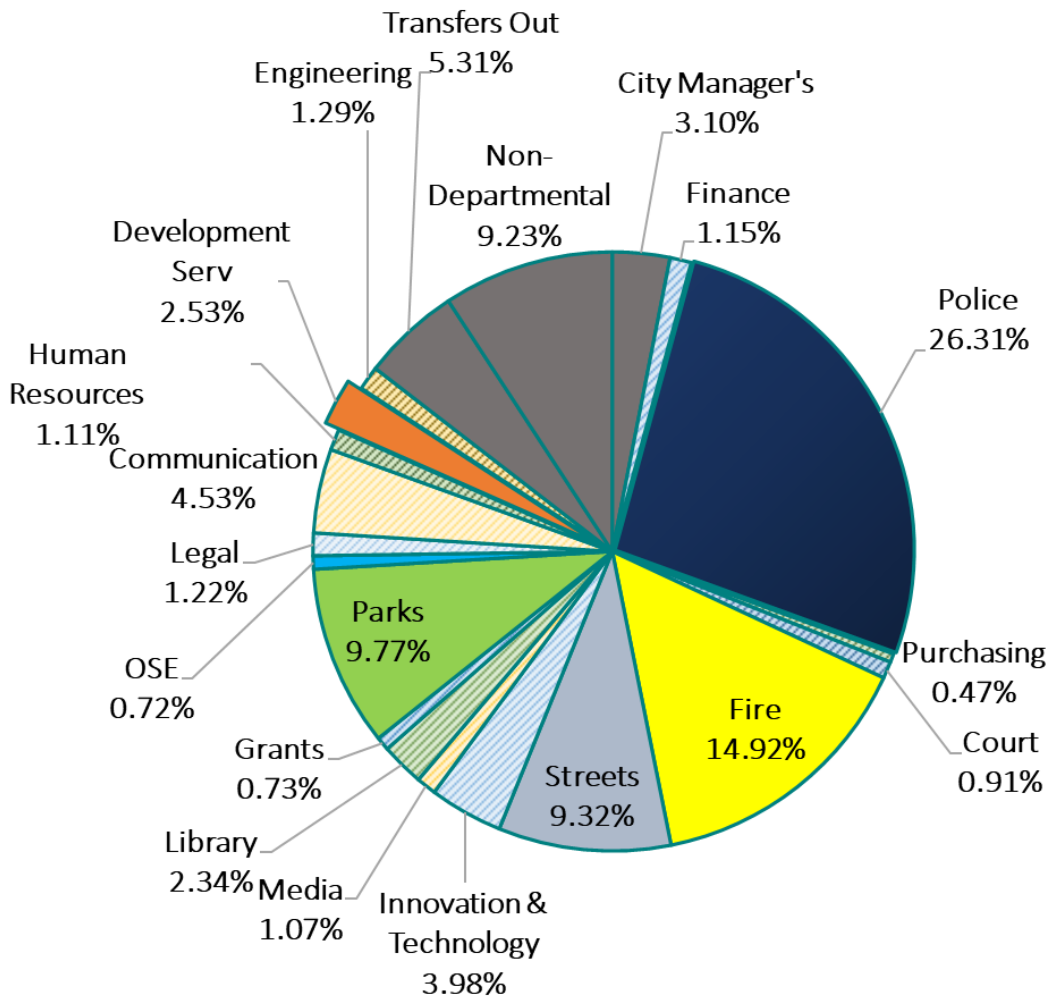
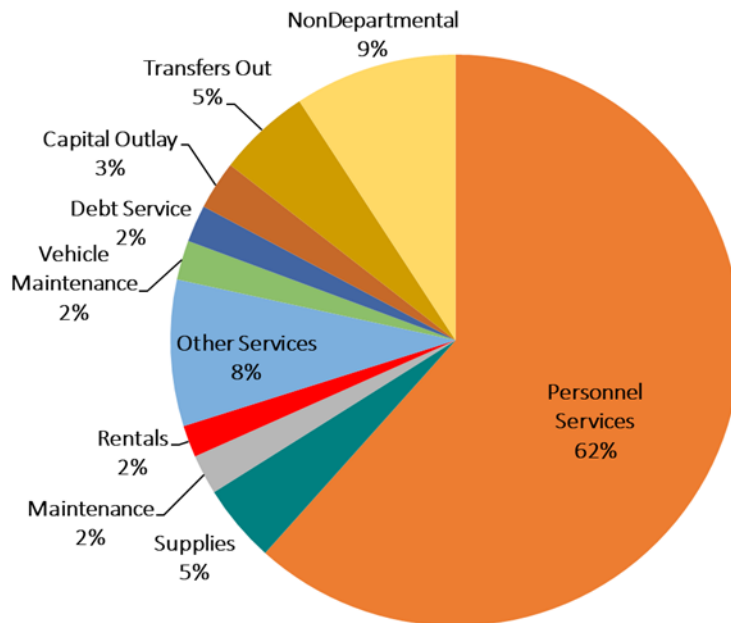


Chart 3-Expenditure by Activity



Personnel Services accounts for 62% of General Fund Expenditures for FY 21-22. This FY, there were several changes for this Activity that affected budget including the following:

1. Increase in Employer Retirement Contributions to TMRS
2. Implementation of agreed Collective Bargaining agreement with Police and Fire Department.
3. Compensation Study adjustments
4. 88.5 FTE new added positions.

To allow more analysis of the expenditures, the following tables are presented.

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

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	% Change
	ORIGINAL 2020-2021	ADOPTED 2021-2022		
City Manager's Office	\$ 2,415,000	2,142,100	\$ (272,900)	-11%
Finance	725,900	795,900	70,000	10%
Police	15,550,700	18,193,900	2,643,200	17%
Purchasing	334,200	323,800	(10,400)	-3%
Court	532,600	626,800	94,200	18%
Fire	8,732,500	10,314,100	1,581,600	18%
Streets	4,820,000	6,441,300	1,621,300	34%
IT	2,209,400	2,750,900	541,500	25%
Media	452,800	743,000	290,200	64%
Library	1,499,600	1,615,100	115,500	8%
Grants	273,500	503,000	229,500	84%
Parks	5,826,000	6,782,500	956,500	16%
OSE	-	496,400	496,400	100%
Legal	-	844,800	844,800	100%
Communication	1,817,900	3,134,200	1,316,300	72%
Human Resources	784,400	771,000	(13,400)	-2%
Development Services	1,585,000	1,757,000	172,000	11%
Engineering	755,300	894,100	138,800	18%
Non-Departmental	6,150,200	3,639,100	(2,511,100)	-41%
Transfer Out	2,060,300	6,379,100	4,318,800	210%
	\$ 56,525,300	\$ 69,148,100	\$ 12,622,800	22.33%

General Fund Adopted Budget for 2021-2022 is \$69.14 million, this includes the following major highlights:

- Addition of 2 Departments; Legal and Office of Strategic Excellence (OSE)
- Increase in Streets Paving Materials by 63%
- Increase in Employer Retirement Contribution by 5%
- Addition of 88.5 FTEs among different departments

Table 2- Change in Departmental Budget-Amended Prior Year's Budget Compared to this Year's Adopted Budget

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	Budget Year % Change
	AMENDED 2020-2021	ADOPTED 2021-2022		
City Manager's Office	\$ 2,744,500	\$ 2,142,100	\$ (602,400)	-21.9%
Finance	685,700	795,900	110,200	16.1%
Police	15,817,300	18,193,900	2,376,600	15.0%
Purchasing	341,800	323,800	(18,000)	-5.3%
Court	624,800	626,800	2,000	0.3%
Fire	8,933,400	10,314,100	1,380,700	15.5%
Streets	5,127,100	6,441,300	1,314,200	25.6%
Innovation & Technology	2,459,100	2,750,900	291,800	11.9%
Media	579,200	743,000	163,800	28.3%
Library	1,533,900	1,615,100	81,200	5.3%
Grants	484,400	503,000	18,600	3.8%
Parks	6,014,400	6,782,500	768,100	12.8%
OSE	245,600	496,400	250,800	102.1%
Legal	-	844,800	844,800	100.0%
Communication	2,161,800	3,134,200	972,400	45.0%
Human Resources	810,900	771,000	(39,900)	-4.9%
Planning	1,634,600	1,757,000	122,400	7.5%
Engineering	762,700	894,100	131,400	17.2%
Non-Departmental	6,901,200	3,639,100	(3,262,100)	-47.3%
Transfer Out	2,120,900	6,379,100	4,258,200	200.8%
	\$ 59,983,300	\$ 69,148,100	\$ 9,164,800	15.3%

Table 3 – Departmental Change in Budget without Capital Purchases

DEPARTMENT	FY 20/21 Amended Budget w/o Capital Purchases		FY 21/22 Budget w/o Capital Purchases		Increase/ (Decrease)	% Change
City Manager's Office	\$	2,744,500	\$	2,142,100	\$ (602,400)	-21.9%
Finance		685,700		795,900	110,200	16.1%
Police		15,285,500		17,993,900	2,708,400	17.7%
Purchasing		341,800		323,800	(18,000)	-5.3%
Court		624,800		626,800	2,000	0.3%
Fire		8,103,400		9,404,100	1,300,700	16.1%
Streets		4,760,100		5,759,300	999,200	21.0%
IT		2,459,100		2,750,900	291,800	11.9%
Media		555,200		743,000	187,800	33.8%
Library		1,543,900		1,615,100	71,200	4.6%
Grants		484,400		503,000	18,600	3.8%
Parks		5,759,400		6,782,500	1,023,100	17.8%
OSE		245,600		496,400	250,800	102.1%
Legal		-		844,800	844,800	100.0%
Communication		2,161,800		3,134,200	972,400	45.0%
Human Resources		789,700		771,000	(18,700)	-2.4%
Planning		1,634,600		1,757,000	122,400	7.5%
Engineering		762,700		878,100	115,400	15.1%
	\$	48,942,200	\$	57,321,900	\$ 8,379,700	17.1%

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.

By City charter, 3% to no more than 5% must be reserved 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.

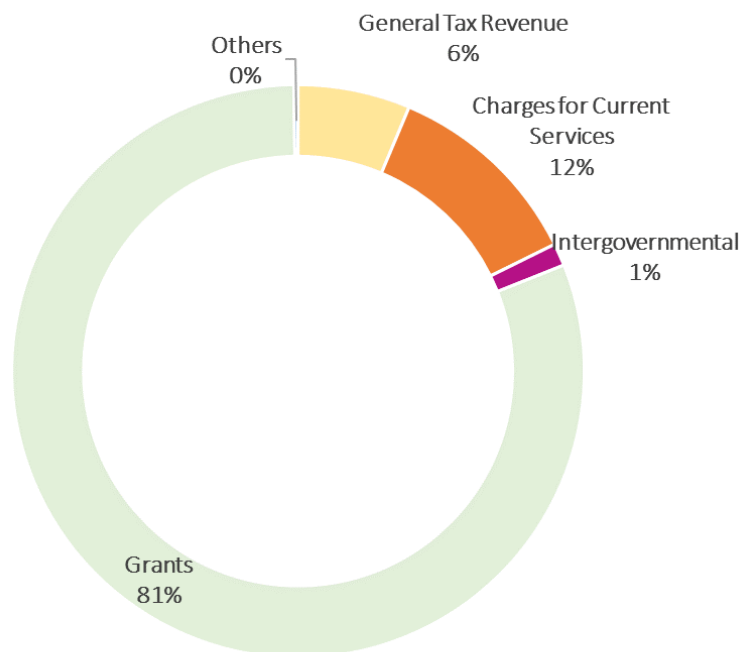
SPECIAL REVENUE

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 \$9.45 special revenue funds** is budgeted. Grants and intergovernmental account for \$7.64 million of revenues, non-property tax account for \$.60 and fees and charges account for \$1.07. 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.

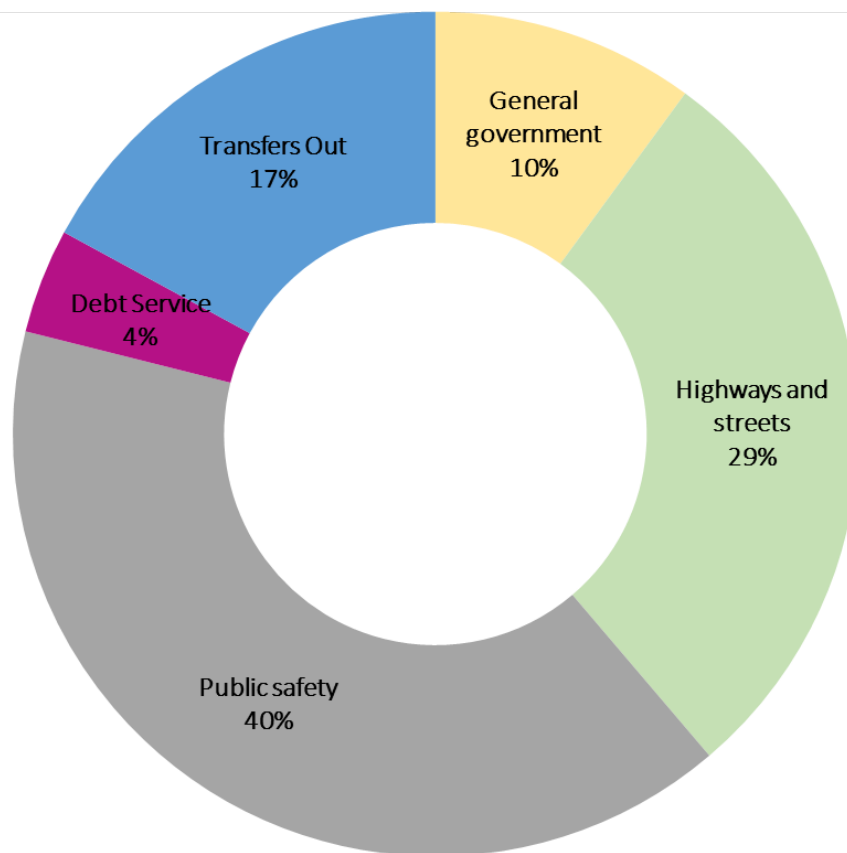
Special Revenue by Source



Expenditures

A total of \$4.18 special revenue expenditure funds is budgeted. General government accounts for \$.78 of expenditures, public safety \$1.38, debt service \$.40 and Transfers out of \$1.60. Transfers out are for the purpose of debt service to repay Tax Notes 2017 and to support the new Pharr Chamber of Commerce.

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.



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 \$1.13 million HUD funds this fiscal year. Total budgeted revenues and expenditures for this fund are \$1.13 million.

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 \$140,000 its expenditure budget is \$622,000 which will be funded by this fund's reserves. The \$350,000 budgeted for FY 21-22 will be used to cover replacements for police equipment, software and supplies.

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 \$30,000

.

Grants

This fund was established to account for general grant revenues award to the City. The departments projected to receive and manage grant funding are Police and Public Works for a total of **\$6.28 million**.

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.

Total budgeted revenues and expenditures for this fund are \$1,043,400 respectively. This year (as previous) all paving drainage fees will be transfer out to Fund of Tax Notes Series 2017 to partially pay for debt service of \$7.3 million notes (\$5 million) to pay for Repaving Program.

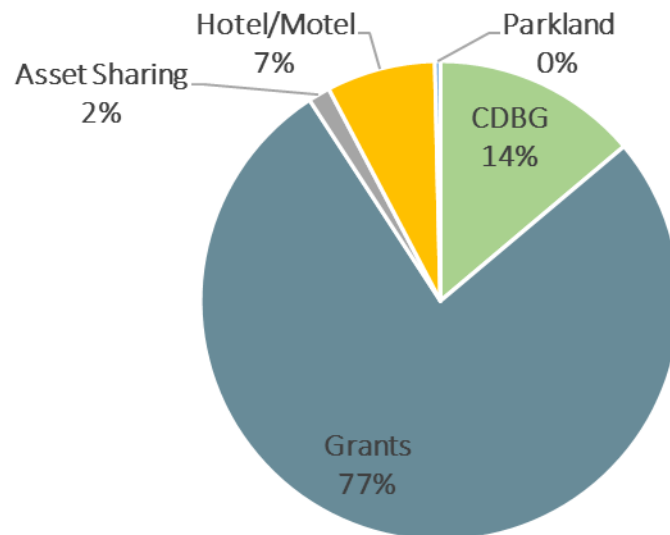
Hotel/Motel

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 \$600,000.

Special Revenue by Fund

The following graph distributes the total special revenue per fund.

Special Revenue by Fund



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.

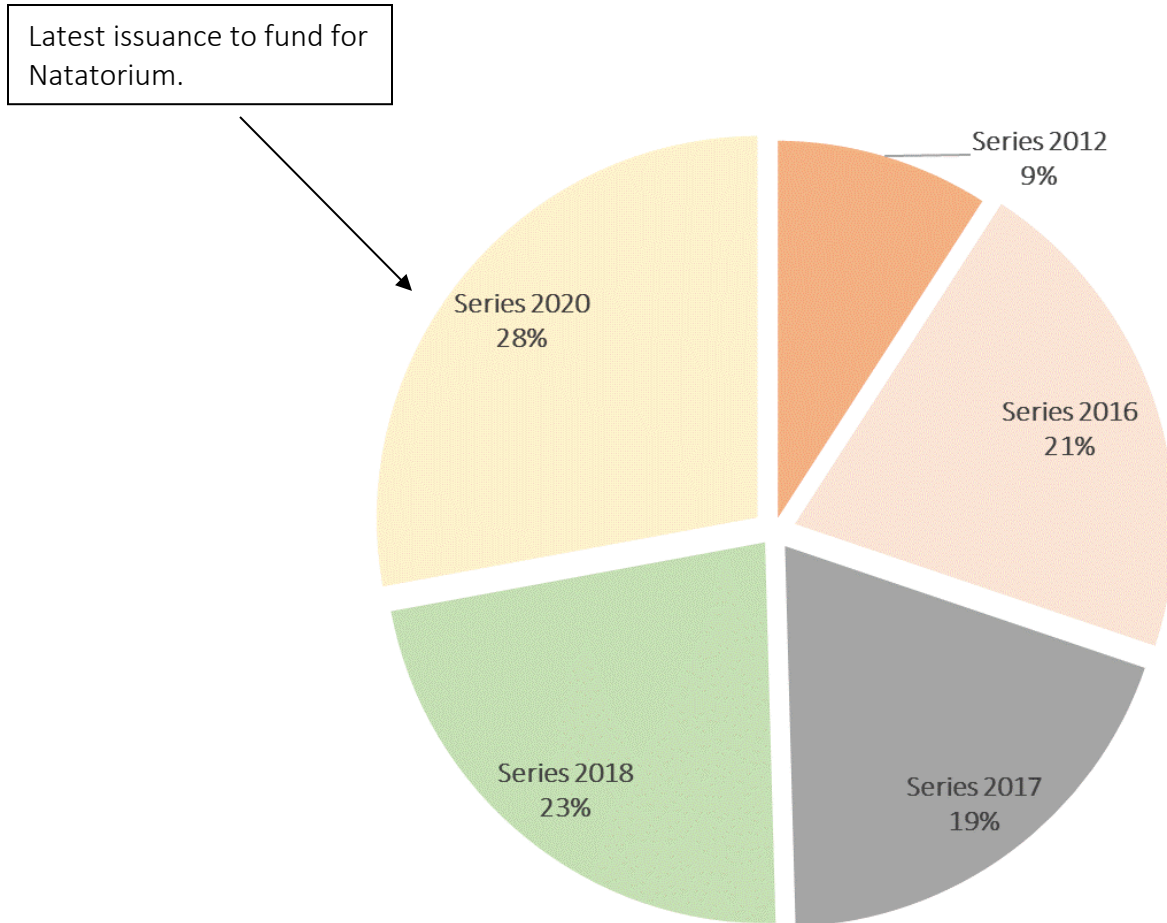
This fiscal year, bond payments and expenditures are estimated to be \$6.33 million. In the calculation of the tax rate, only bond liabilities were used to calculate the amount needed for liabilities.

At a collection rate estimated at 95%, current property tax revenues are estimated to generate \$5.48 million and other revenue is budgeted at \$0.84 million.

Debt Service Obligations paid from other sources other than Property Taxes are accounted under their respective fund and debt service schedules can be found starting Pg. 194.

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

Debt Service Expenditures



Debt Limits

The I & S Tax Rate for the City of Pharr was adopted at \$.07176/\$100 which is only at 4.78% of the Maximum allowed for the State of Texas.

The following is the long-term debt service schedule for General Tax Debt Obligation covered by Property Taxes.

FY	Principal		Interest	
2021-2022	\$	2,940,000	\$	2,650,912
2022-2023	\$	3,220,000	\$	2,553,626
2023-2024	\$	3,315,000	\$	2,444,210
2024-2025	\$	3,445,500	\$	2,372,713
2026-2027	\$	3,725,000	\$	2,102,285
2028-2033	\$	24,130,000	\$	8,779,109
2034-2039	\$	22,735,000	\$	2,750,025
Total	\$	63,510,500	\$	23,652,880

CAPITAL PROJECTS 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 to correct our fiscal situation, have been restarted since last year. Our current plans range in purpose from public service, cultural, and street.

Total budgeted expenditures are \$51.36. Funding for these projects will come from different sources including unrestricted fund balances, grants, and bond proceeds received this past fiscal year and new bond proceeds.

The following is a description of the capital projects budgeted for Fiscal Year 2021-2022 to be completed within the next 2 Fiscal Years:

Project: Parks Maintenance Building

Category: Building and Improvements

Estimated Cost: \$500,000

Project Description: Maintenance Building under the Park and Recreations Department supervision to offer multiple storage spaces for tools, office space, lounge area and locker and restrooms. Building will be located at S. Nelson and W. Medina St. Intersection and will be 6,120 total Sq. ft. The purpose of this building is to centralize the Maintenance and Janitorial Department and house the administrative staff for Parks and Recreations.

Operational Impact: Maintenance and operational fiscal impact has already been accounted and is accounted in current budget. Utilities, maintenance, and operations expenditures will be offset with already incurred at the current location. No additional staff will be needed.

Project: UTRGV Nursing School

Category: Building and Improvements

Estimated Cost: \$10,000,000

Project Description: The UTRGV School of Nursing will be a flagship building for the City of Pharr and the region. This building will contain a mix of clinical-research, educational and office environments supporting its new curricula, pedagogies and group-activity -oriented learning modalities.

This 2-floor building will include: full-working clinical spaces, research spaces, medical offices, labs and simulation hospital and emergency room spaces, modular classrooms and lecture halls, with offices and common areas.

Operational Impact: Project is already funded, and no future operational impact is expected since building will be directly leased to UTRGV and will be operated 100% by them.

Estimated Functional Date: November 2022



Project: **Fiber Project (TeamPharr.Net)**

Category: Infrastructure

Estimated Cost: \$40,000,000

Project Description: Infrastructure that covers 2.1 million feet (398 miles) of fiber optic cable to provide internet services to 24,000 residential and business accounts with 1GB (1000 Mbps) speed.

The project is broken down in the following phases:

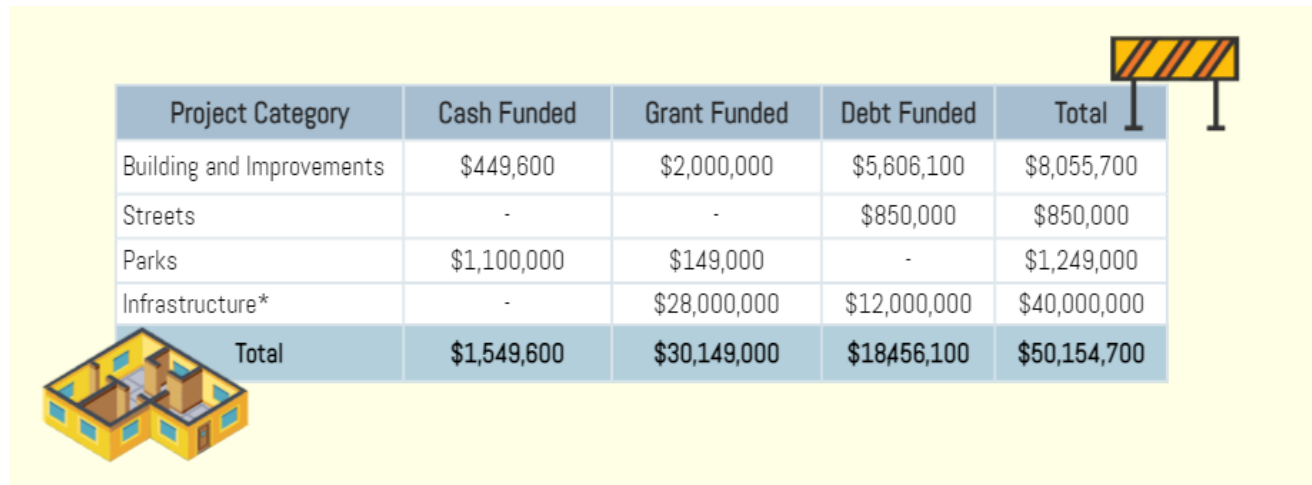
	Estimated Start	Estimated Completion
Phase 1: Preliminary Network Study	Mar-21	Apr-21
Phase II: Core Build	Sep-21	Oct-21
Phase III: South Build	Oct-21	Jan-22
Phase IV: Mid Build	Dec-21	Jun-22
Phase V: North Build	Apr-22	Sep-22

Operational Impact: at 100% implementation, project is expected to have operational expenses of approximately \$3.5 million a year, excluding Capital Outlay and Debt Service.

Estimated Functional Date: 100% of Project by September 2022.



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



Project Category	Cash Funded	Grant Funded	Debt Funded	Total
Building and Improvements	\$449,600	\$2,000,000	\$5,606,100	\$8,055,700
Streets	-	-	\$850,000	\$850,000
Parks	\$1,100,000	\$149,000	-	\$1,249,000
Infrastructure*	-	\$28,000,000	\$12,000,000	\$40,000,000
Total	\$1,549,600	\$30,149,000	\$18,456,100	\$50,154,700

*The debt for Infrastructure is expected to be issued by PEDC and transferred to General CIP Fund.

GENERAL CAPITAL PROJECTS ABOUT TO BE COMPLETED

The following projects are almost above 90% completion and soon to be completed. These were included in last year's Budget document.

Project: North Side Recreational Center

Estimated Completion: October 2021

Category: Building and Improvements

Estimated Cost: \$7,500,000

Project Description: The Northside Research and Innovation Center is a state-of-the-art facility custom designed to target the needs of young entrepreneurs, community nonprofits, surrounding cities, and local school districts. The space lends itself to provide classroom and computer atmospheres for those entities offering educational training certificates, organizational workshops, and online access. The space can expand through a partnership with either a private or public entity whose goals and priorities align with the primary usage of the facility.

Aside from the main structure, the site allows for individuals to enjoy the array of green space available and gives those accessing the facility an outlet to continue working outside or transition a classroom to an outdoor experience by naturally creating a calming and aesthetically pleasing environment. In the rear end of the site, a community amphitheater with a circular jogging corridor will be constructed for public usage. The outdoor amphitheater can be used for community health programs, a live small concert venue, along with community events.



Operational Impact: For this FY 21-22, (3) FTE were budgeted for this building, totaling an additional personnel cost of \$130,000 including benefits. Utilities were also budgeted for this FY 21-22 at about \$20,000.

Project: City Natatorium

Estimated Completion: December 2021

Category: Infrastructure

Estimated Cost: \$25,000,000

Project Description: 70,400 sq. to be located at south-west corner of Sioux Rd, Expressway HWY 28 Diving Olympic Pool which will be fully enclosed that will serve for recreational, educational, and rehabilitation purposes.



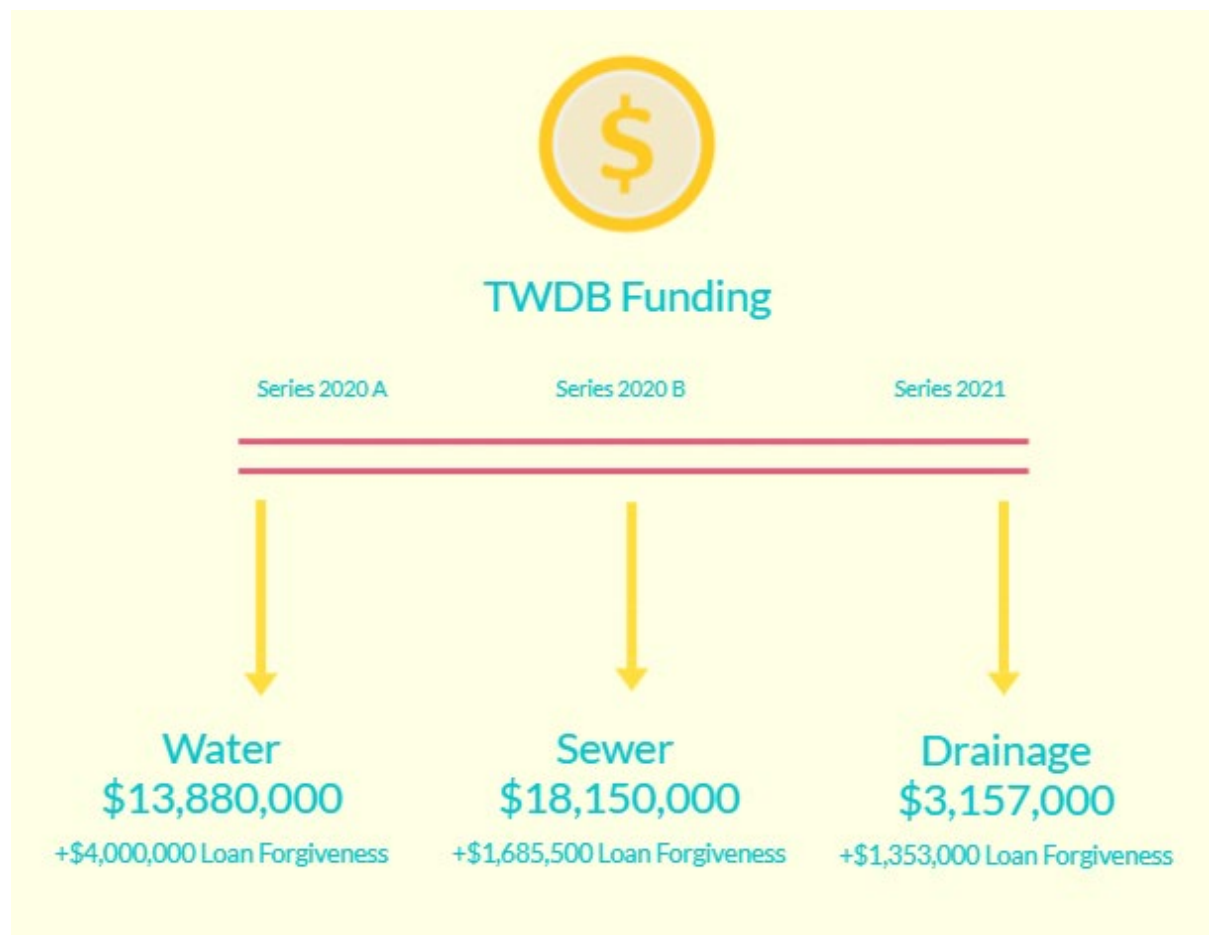


Operational Impact: For FY 21-22, an additional Pool Manager is included in the budget totaling \$40,000 including benefits. The main additional operational impact is the addition of chemicals and water; an additional \$200,000 were allocated this year to maintain the pool throughout out year.

UTILITY CAPITAL PROJECTS

The expenditures are budgeted at \$30.32 million. The funding for these projects come from Texas Water Development Board. Series 2020 (A) for Water Infrastructure Projects and Series 2020 (B) for Sewer Infrastructure Projects: a total of \$37.7 million were received on September 14, 2020 for the issuance of these bonds. The latest issuance was Combination Tax Revenue Certificates of Obligations 2021 for \$3,157,000 at no interest for a Drainage Project.

The following shows the detail of proceeds received by TWDB:



The following project are the ones approved and funded by TWDB Series 2020 (A) and 2020 (B) with its respective Forgiveness Loans: of the main Utility capital projects budgeted for Fiscal Year 2021-2022:

Project: **Water Treatment Plant and Distribution System Improvements**

Category: Infrastructure

Estimated Cost: \$17,880,000

Project Description: The City of Pharr is currently treating an average of 7.8232 MGD with a maximum of 10.816 MDG peak. The plant can treat 19 MGD with the required upgrades, repairs, and improvements. The current raw water reservoir has a capacity of 70 MGD and needs dredging, clearing, and maintaining. The city already required land needed to expand this reservoir.

Operational Impact: None

Estimated Functional Date: December 2022

The following table breaks down in more detail the project and cost for the Water Treatment Plant and Distribution Improvements.

Series 2020 (A) Project	Project Cost
Raw Water Reservoir Expansion	\$ 7,210,400
Raw Water Reservoir Dredging	2,518,800
Effluent Filter Repairs	757,100
Replace Standpipe in GST No. 2	309,500
Backwash Wet Well/Pump Expansion	899,600
Sludge Thickener Improvements	656,400
Belt Filter Press Facility	1,129,900
Sludge Drying Beds Improvements	512,400
Plant Metering Improvements	287,900
Transmission Main for Eldora ESDT	3,598,000
Total	\$ 17,880,000

No Fiscal operational impact is anticipated with these projects. These are one-time nonrecurring projects to comply with demand and TCEQ requirements.

Project: **Consolidation of Lift Stations and Collection System**

Category: Infrastructure

Estimated Cost: \$19,830,500

Project Description: City of Pharr will consolidate 3 existing Lift Stations and build one centralized to abandon the over 40-year-old lift stations located on the South portion of the City Limits. The project will also include a gravity line from the lift stations to an existing collection system that was constructed for this purpose approximately 11 years ago at the northeastern part of the city. The city will also replace equipment within the wastewater facilities that has met its life spans of service and are critical components at the facilities.

Operational Impact: Reduction in Electricity Costs.

Estimated Functional Date: December 2022

The following table breaks down in more detail the project and cost for the Water Treatment Plant and Distribution Improvements.

Series 2020 (B) Project	Project Cost
South Region Interceptor	\$ 6,202,900
Northwest Interceptor	3,077,700
Central Interceptor	2,783,200
Lift Station Replacement	3,532,800
Head works Replacement	3,795,000
Oxidation Ditch No. 2 Repairs	248,400
Upgrades on Secondary Clarifiers 5 and	165,600
RAS/WAS Pump Station No. 2	24,900
Total	\$ 19,830,500

Main Fiscal Impact for these projects is the reduction on Electricity Costs of approximately \$400,000.

BRIDGE CAPITAL PROJECTS

One of the major projects for the next five-years is the expansion of our International Bridge. These projects and in conjunction with the United States Customs & Border Protection (CBP) through the Donations Acceptance Program.

Project: DAP 15 Program Bridge Improvements

Category: Infrastructure

Estimated Cost: \$7,946,800 (Total)/ City of Pharr Match: \$,1398,700

Project Descriptions: Below are the 3 top components for the Port of Entry Infrastructure Priorities for the Pharr International Bridge submitted and approved under the Federal 559 Donations Acceptance Program for fiscal years 2015. Under the Donations Acceptance Program, the United States Customs and Border Protection (CBP) can enter private partnership agreements to address the needs for infrastructure expansion, increased wait times, technology improvements, and cargo back up within the port of entry. Throughout the process the city works parallel with United States Customs and Border Protection (CBP) and General Services Administration (GSA).

Two commercial exit lanes/booths:

The exit booth expansion and relocation will help expedite the flow of traffic inside the port, all while providing a more efficient connectivity to the new BSIF to complete the truck inspection process and get the cargo from its origin to its destination on time. Additionally, it will create a direct passage for secure, certified and empty trucks, also known as gate-to-gate; dedicated FAST Certified Cargo and Pre-Certified Empties.

Two commercial exit lanes/booths:

The exit booth expansion and relocation will help expedite the flow of traffic inside the port, all while providing a more efficient connectivity to the new BSIF to complete the truck inspection process and get the cargo from its origin to its destination on time. Additionally, it will create a direct passage for secure, certified, and empty trucks, also known as gate-to-gate; dedicated FAST Certified Cargo and Pre-Certified Empties.

Regional AG Laboratory & Training Center:

The new facility will be a completely new brick and mortar building designed to meet the growing demands of the perishables/produce industry. It is estimated to be about 8,000 square feet in size. It will be built next to the new dock expansion and new cold inspection facility to allow for expedited transferring of products that need to be tested. The new facility will be a fully equipped training and development center for agriculture specialists, entomologists and insect identifiers, to keep up with the exponential growth of perishables/produce importations that are being forecasted for the next 10 years.

DAP 15 Exhibit:



Project: **DAP 16 Program Bridge Improvements**

Category: Infrastructure

Estimated Cost: \$29,306,100 (Total)/ City of Pharr Match: \$16,975,000

Project Descriptions: Below are the 3 top components for the Port of Entry Infrastructure Priorities for the Pharr International Bridge submitted and approved under the Federal 559 Donations Acceptance Program for fiscal years 2016.

DAP 16

Dock expansion – phase I (dry dock):

The expansion will be an additional wing to the current dock, which will accommodate about 12 additional trucks for intensive inspection. The project will be done in 2 phases in order not to interrupt the current flow of truck throughput. Currently, the dock's depth is only 50 feet, which requires up to 2 dock spaces for each truck (dry box/reefer) to be off-loaded. The expansion calls for an additional 30 feet, for a total of 80 feet per dock space, to maximize the use of the space in 1 dock only, per truck.

Dock Expansion North Angle Exhibit:



Dock expansion – phase II (cold inspection facility):

The new facility will augment the current cold inspection service area by creating an additional 21,000 square feet of refrigerated units. The project will consist of 13 additional dock spaces/doors, which will be completely sealed when the truck backs up onto the dock. This will prevent the cold chain from being broken, which will allow for a safer and environmentally sound inspection process of certain perishables/produce that require colder temperatures to preserve their life expectancy and increase their shelf life when they get to market.



Project: **Bridge Expansion Project (Twin Lane Project)**

Category: Infrastructure

Estimated Cost: \$45,000,000

Project Descriptions: The Expansion Project will add a second “twin” span adjacent to the existing Bridge. The project consists of a 3-mile-long twin span upriver from the existing bridge, with the U.S. side built on existing right-of-way (ROW) owned by the City of Pharr. The new span will add 4 lanes and a sidewalk to the existing 4 lanes and will include features such as reduce wait times and enhance safety.

III. Concepts Views of the Twin Bridges



NEW "TWIN" BRIDGE (LOOKING NORTH) EXISTING "TWIN" BRIDGE



(LOOKING NORTH) NEW BRIDGE - EXISTING BRIDGE

Operational Impact: 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. Customs and Border Protection (CBP) will free-up space inside the bridge route system and process more commercial trucks faster and more efficiently. Trucks will have a waiting area and all gate-to-gate traffic will bypass primary and secondary inspections, directly to the new Border Safety Inspection Facility (BSIF). Entomologists will be better equipped and qualified to identify pests. The fiscal operational impact is estimated to be at a maximum of \$250,000 a year once full completion of projects.

The following table summarizes the total funding sources of projects described above as a total:

Project	11 B Rider Funds	Debt Proceeds	Total
DAP 16	\$13,231,000	\$16,975,000	\$30,206,000
DAP 15	\$6,357,400	\$1,398,600	\$7,756,000
Bridge Expansion	-	\$45,000,000	\$45,000,000
Total	\$19,588,400	\$63,373,600	\$82,962,000



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.

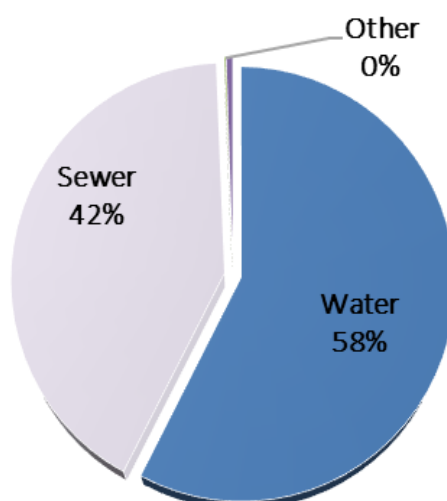
Utility Fund

The Utility Fund was established to account for the City's water and sewer/wastewater system operations. City of Pharr has a total of approximately 24,000 utility accounts that get billed on monthly basis based on established approved service charges.

Revenues

The Utility Fund is expected to generate \$19.86 from Operations, which is an increase of about 20% compared to last year's original budget. Revenues for the Utility Fund are also estimated using trend analysis based on account No. growth. This year, Water and Sewer Revenues for FY 20-21 increases about 2% compared to last year and budget for FY 21-22 reflects an assumption that revenue collections might also slightly increase.

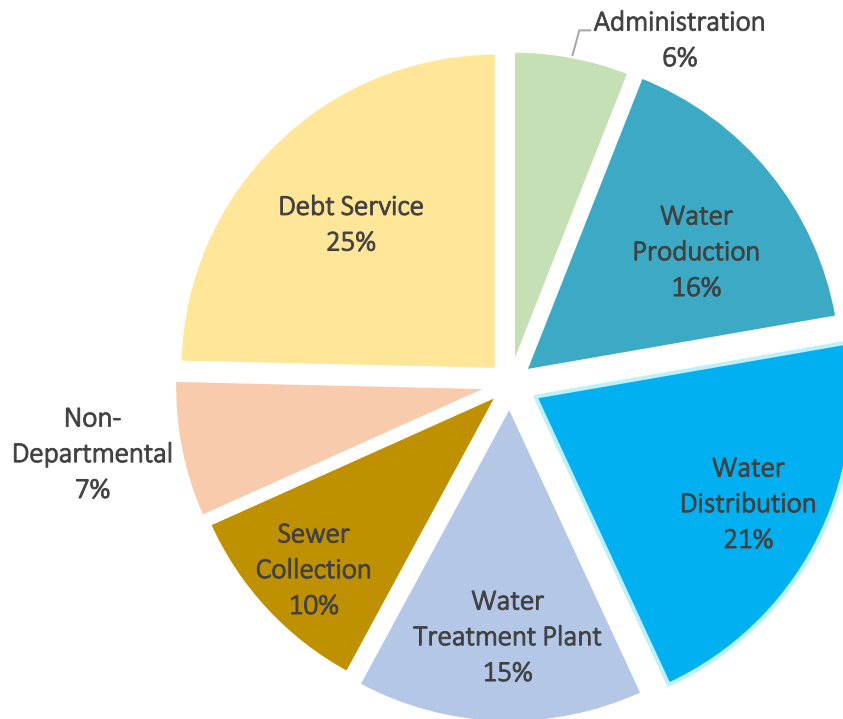
As illustrated in the following graph, there are three main revenue sources. The major revenue source comes from water and sewer revenues due to consumption.



Expenses

The Waterworks and Sewer System's overall appropriation, including expenses and transfers-out is \$19.86 million, an increase of 20% of last year's budget. The major reason for this increase is mainly Capital Outlay Purchases of \$3.05 million.

Utility Expense By Activity



The table below identifies the budget comparison per department:

EXPENSES	ORIGINAL BUDGET 2020-2021	ADOPTED BUDGET 2021-2022	Difference	
81 Administration	\$ 1,055,700	\$ 1,188,400	\$ 132,700	12.57%
82 Water Production	2,452,300	3,235,100	782,800	31.92%
83 Water Distribution	2,322,600	4,139,600	1,817,000	78.23%
84 Water Treatment Plant	2,369,800	2,941,600	571,800	24.13%
86 Sewer Collection	361,300	2,064,000	1,702,700	471.27%
87 Non-Departmental	3,105,900	1,406,400	(1,699,500)	-54.72%
72 Debt Service	4,851,900	4,894,500	42,600	0.88%
Total Expenses	\$ 16,519,500	\$ 19,869,600	\$ 3,350,100	20.28%

BRIDGE FUND

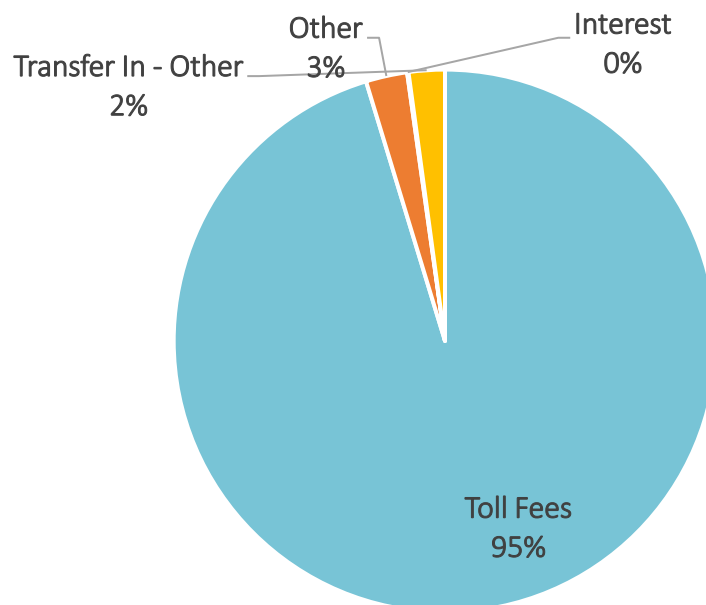
The Bridge Fund was established to account for the City's international bridge operations. The bridge enables traffic to flow to and from Mexico.

Revenues

The Bridge Fund revenues are budgeted at **\$17.13 million which is an increase of \$2.71 or 19%**, of last year's budget. South Crossings for Trucks are the main revenue generator. This FY, the city experienced an average of 10% increase of south crossing throughout the year.

The City's Toll revenue by itself for FY 21-22 is \$16.32 Million compared to \$14.10 last year.

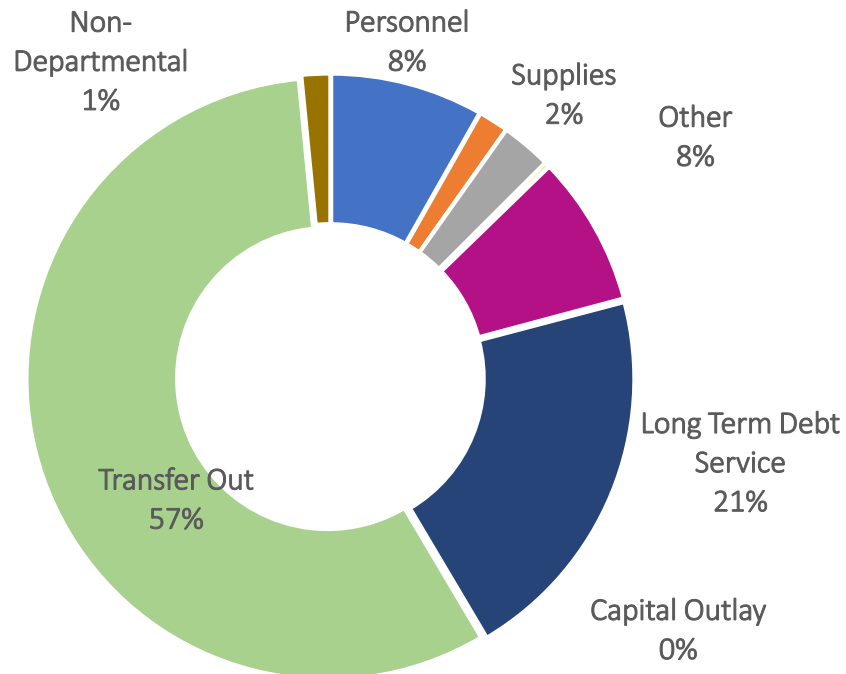
The following pie chart depicts what makes up for most of the Budgeted Revenues.



Expenses

The bridge's overall appropriation, including expenses and transfers-out is **\$17.13 million, an increase of \$2.71 or 19%** of last year's budget. The increase is mainly due an increase in Debt Service due to most recent issuance of Bonds for Bridge Expansion of \$45,000,000 and Bonds to be issued this October 2021 for DAP 15/16 Improvements for \$20,000,000.

Bridge Expense by Activity



The following table gives the breakdown of this year's Debt Service Budget which now accounts for 21% of Budget compared to 11% last year:

Debt Service Budget	
FY 21-22	
Debt Service	
CO's Series 2021 for Bridge Expansion	\$ 1,640,400
Revenue Bonds for DAP Projects	1,273,400
Capital Leases	612,400
	<u>\$ 3,526,200</u>

Pharr EMS

The EMS Fund was established to account for the City's Ambulance Services. The City of Pharr received its License No. 1001037 in April 2021 and started operations in May 2021.

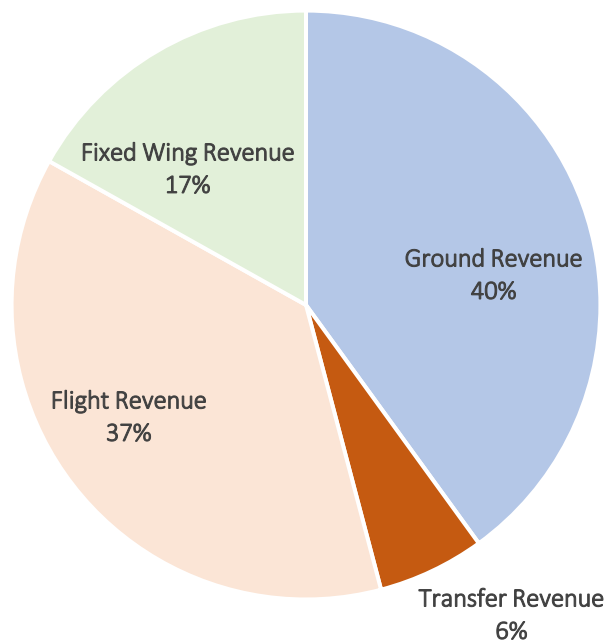
The Pharr EMS currently provides 9-1-1 EMS (ground and rotor) coverage to the City of Pharr, ESD2 and Hidalgo Precinct 3 and Non-Emergency coverage to Doctors Hospital at Renaissance and currently dispatches an average of 20,000 calls including Transfer Services.

Revenues

Pharr EMS revenues come from ambulance billed services from:

- Private Insurance
- Medicaid
- Medicare
- Self-Pay

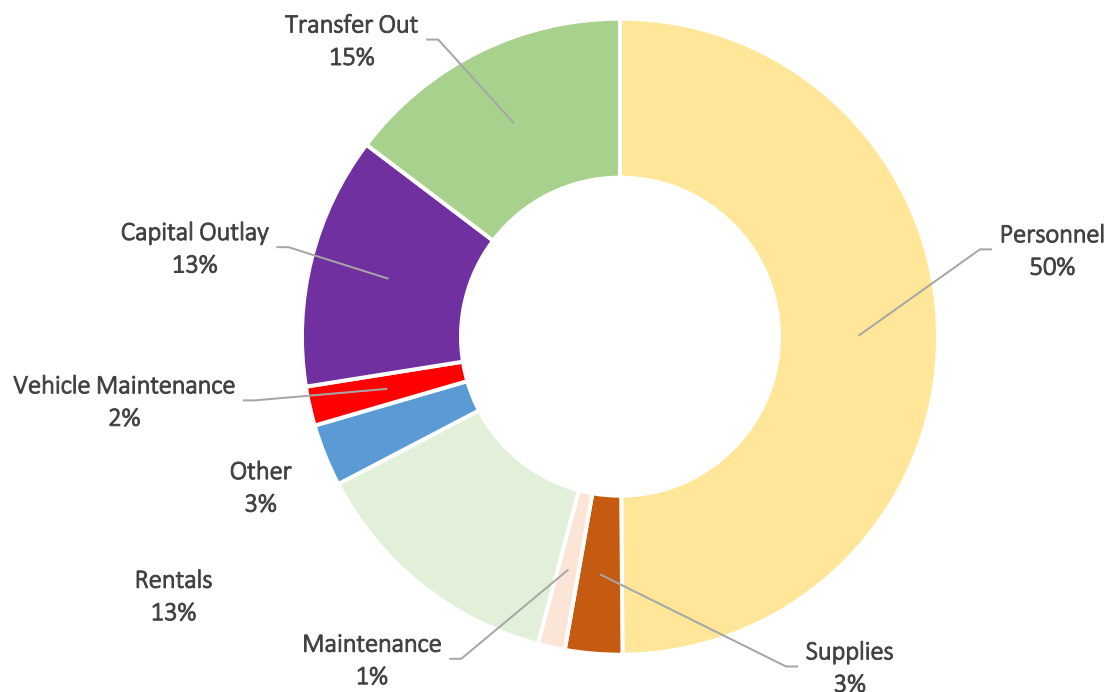
The Budget for FY 21-22 includes assumption of 3 more potential Cities/areas to respond calls and the addition of an airplane ambulance contract. Total Budgeted Revenues are \$22.17 Million for FY 21-22 and the following graph shows revenue source:



Expenses

The EMS's overall appropriation, including operational expenses, Capital Outlay and transfer-out to GF is **\$22.37 million**. Operating expenses (no Capital Outlay and Transfers Out) totals \$16.21 million. This figures also includes the assumption of 3 additional contracts not yet in place.

The following graph shows the Budget Expense Distribution:



The Budget for FY 21-22 shows a surplus (after Transfers Out) of \$1.79 million; this amount is expected to be paid back CARES act Grant Fund for advancing start-up costs.

Fiber/Broadband Fund (TeamPharr.Net)

The Fiber/Broadband Fund was created by ordinance O-2021-44 in July 2021 to provide reliable, affordable high-speed internet to residents and businesses of Pharr, for the benefit and growth of economic and community goals. The project is expected to serve all citizens of Pharr and surrounding areas as they sign up for service. The infrastructure construction process is already in place and is divided in different phases. The 1st Phase which includes servicing the South area of Pharr, is expected to go live in January 2022.

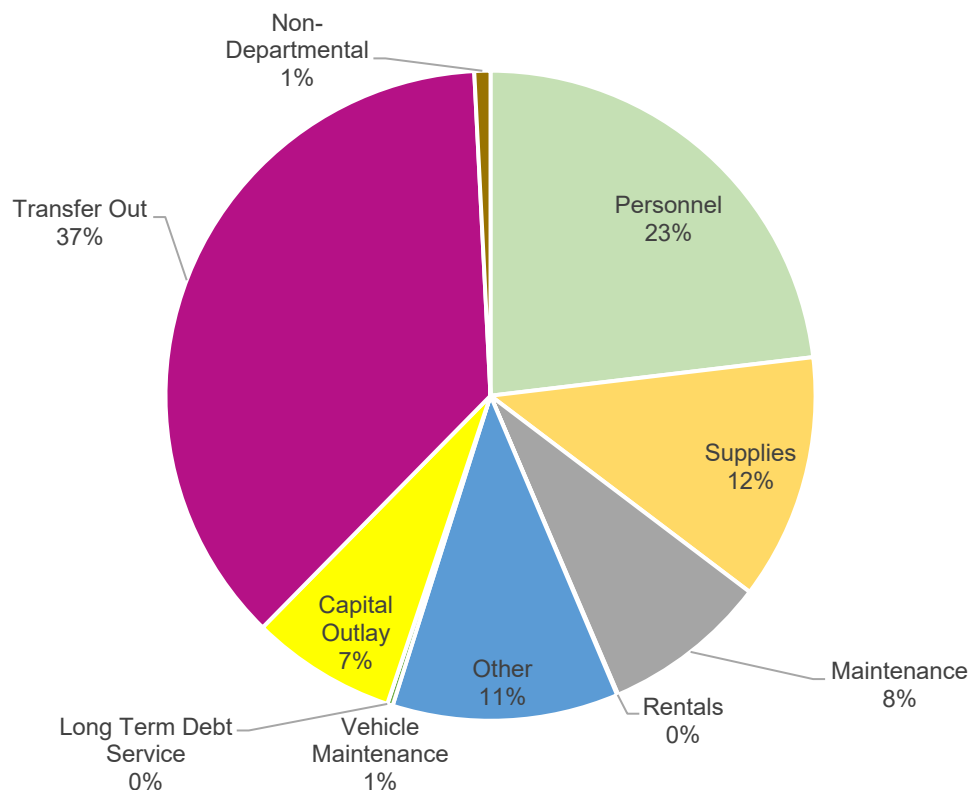
Revenues

The city adopted a fee schedule that charges for residential, small businesses and commercial accounts in order to generate revenue. The Budgeted amounts for FY 21-22 reflect only that 1st phase of the project. Revenues for FY 21-22 are Budgeted at **\$6.16 Million**.

Expenses

The Fiber/Broadband Fund's overall appropriation, including operational expenses, Capital Outlay and transfer-out to GF is **\$6.16 million**. Operating expenses (no Capital Outlay and Transfers Out) totals \$3.44 million. This figures also includes the assumption that 25% of accounts will be connected and in service by the end of the year.

The following graph shows the Budget Expense Distribution:



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 \$1.32 million which is about the same as last year's budget. No significant changes.

INTERNAL SERVICE FUNDS

The internal service fund is 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. This FY 21-22, a new Internal Service Fund for Self-Funded Insurance was created for budget and accounting purposes. The City now has two Internal Service Funds:

- *City Garage*
- *Health Insurance Claims Fund*

CITY GARAGE FUND

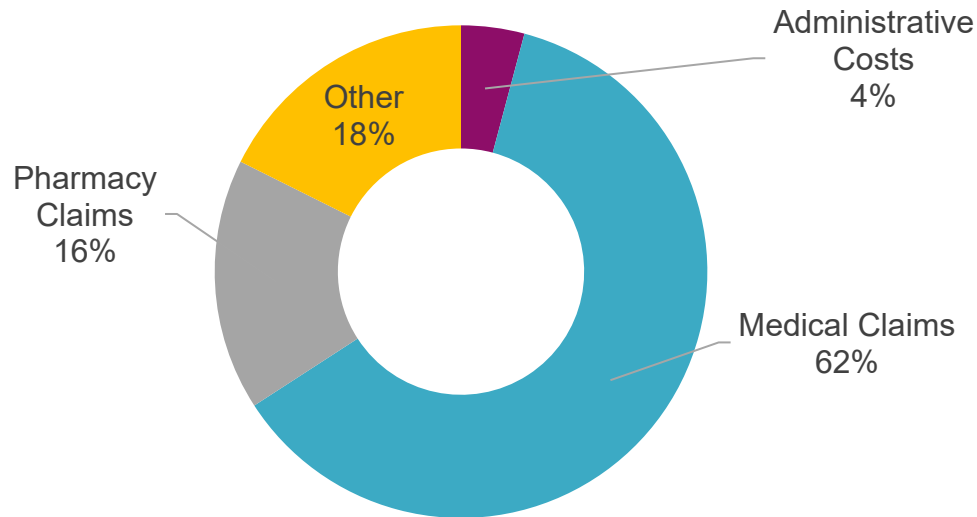
The City Garage Fund was established to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

This fund receives its revenues from the other funds in the City. Total budgeted revenues and expenses for this fund are \$765,100. The General Fund makes up 67% of garage activity, the Utility Fund makes up 7% of garage activity, and due to the additions of EMS, ambulance repairs are expected to account for about 25%.

HEALTH INSURANCE CLAIM FUND

The Health Insurance Claim Fund was established to account for the City's partially self-funded health insurance. The City established this type of pf insurance since 2017 but this is the first year that is accounted under an internal service fund.

This fund receives its revenue from other funds in the City and from Employee's contributions. Expenses are categorized as following:



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.

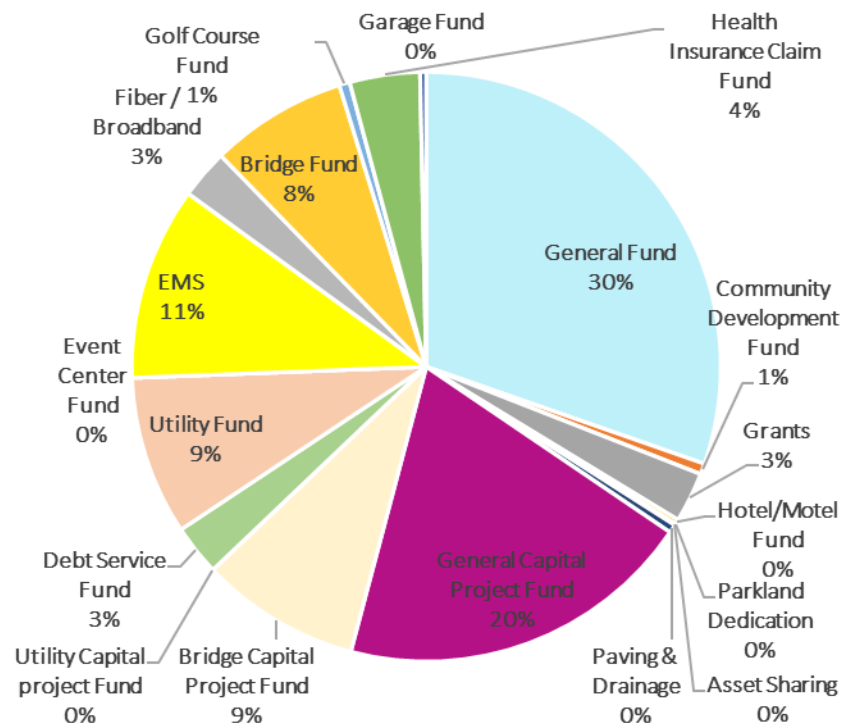
CITYWIDE

The City has nineteen 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 \$227.95 million. 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)	% Change
	ORIGINAL BUDGET 2020-2021	ADOPTED BUDGET 2021-2022		
General Fund	\$ 56,525,300	\$ 69,148,100	12,622,800	22.33%
Community Development Fund	1,131,400	1,356,700	225,300	19.91%
Grants	6,320,900	6,284,300	(36,600)	-0.58%
Hotel/Motel Fund	600,000	600,000	-	0.00%
Parkland Dedication	30,000	30,000	-	0.00%
Asset Sharing	120,000	140,000	20,000	16.67%
Paving & Drainage	1,066,300	1,045,500	(20,800)	-1.95%
General Capital Project Fund	5,000,000	44,791,500	39,791,500	795.83%
Bridge Capital Project Fund	19,779,900	20,000,000	220,100	1.11%
Utility Capital project Fund	-	-	-	0.00%
Debt Service Fund	7,886,900	6,335,700	(1,551,200)	-19.67%
Utility Fund	16,519,500	19,869,600	3,350,100	20.28%
Event Center Fund	479,500	-	(479,500)	-100.00%
EMS	-	24,175,400	24,175,400	100.00%
Fiber / Broadband	-	6,163,300	6,163,300	100.00%
Bridge Fund	14,414,800	17,133,300	2,718,500	18.86%
Golf Course Fund	1,357,400	1,320,500	(36,900)	-2.72%
Health Insurance Claim Fund	-	8,799,600	8,799,600	100.00%
Garage Fund	890,900	765,100	(125,800)	-14.12%
Grand Total	\$ 132,122,800	\$ 227,958,600	\$ 95,835,800	72.54%



Expenditures for the fiscal year are **\$306.15**. The difference between funds was stated ear in this Executive Summary. The comparisons between fiscal years are identified as follows:

DEPARTMENT	FISCAL YEAR		Increase/ (Decrease)	% Change
	ORIGINAL BUDGET 2020-2021	ADOPTED BUDGET 2021-2022		
General Fund	\$ 56,525,300	\$ 69,148,800	\$ 12,623,500	22.33%
Community Development Fund	1,131,400	1,356,700	225,300	19.91%
Grants	6,320,900	6,284,300	(36,600)	-0.58%
Hotel/Motel Fund	600,000	600,000	-	0.00%
Parkland Dedication	-	-	-	0.00%
Asset Sharing	550,000	350,000	(200,000)	-36.36%
Paving & Drainage	1,066,300	1,045,500	(20,800)	-1.95%
General Capital Project Fund	47,544,000	51,362,900	3,818,900	8.03%
Bridge Capital Project Fund	21,699,900	61,115,300	39,415,400	181.64%
Utility Capital project Fund	30,739,000	30,324,400	(414,600)	-1.35%
Debt Service Fund	7,886,900	6,335,700	(1,551,200)	-19.67%
Utility Fund	16,519,500	19,869,600	3,350,100	20.28%
Event Center Fund	489,500	-	(489,500)	-100.00%
EMS	-	24,175,400	24,175,400	100.00%
Fiber / Broadband	-	6,163,600	6,163,600	100.00%
Bridge Fund	14,414,800	17,133,300	2,718,500	18.86%
Golf Course Fund	1,357,400	1,320,500	(36,900)	-2.72%
Health Insurance Claim Fund	-	8,799,600	8,799,600	100.00%
Garage Fund	890,900	765,100	(125,800)	-14.12%
Grand Total	\$ 207,735,800	\$ 306,150,700	\$ 98,414,900	47.38%

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.

TRANSFERS	IN	OUT	PURPOSE
General Fund - Bridge	9,237,700		General Operations
General Fund - Bridge	525,400		Funds for Golf Course Operations
General Fund - PEDC - Gen Ops	300,000		Reimbursement of Admin. Expenses
General Fund - PEDC - Festivals	200,000		To Contribute to City Festivals
General Fund - Utility	578,000		Reimbursement of Admin. Expenses
General Fund - Debt Service		326,000	See Corresponding "IN" Comment
General Fund - Golf		525,400	See Corresponding "IN" Comment
General Fund -HOTEL	150,900		To Help for City Festivals
General Fund -CIP		1,365,300	To Fund CIP Street Projects
Paving & Drainage - Tax Notes 2017		827,500	See Corresponding "IN" Comment
Paving & Drainage - CIP		218,000	See Corresponding "IN" Comment
General CIP	1,365,300		Funds to cover for Streets projects
General CIP	218,000		Funds to cover for Streets projects
Debt Service Fund-General	326,000		Funds for Debt Service including new issuance
Debt Service Fund - Bridge		368,500	Funds for Accumulated Debt Service not issued Prior Years
Debt Service Fund - PEDC	510,800		Reimbursement of Long-Term Debt Issuance
Utility Fund - General		578,000	See Corresponding "IN" Comment
Bridge Fund - General		9,237,700	See Corresponding "IN" Comment
Bridge Fund - General		525,400	See Corresponding "IN" Comment
Bridge Fund-Debt Service Fund	368,500	-	See Corresponding "IN" Comment
Hotel/ Motel Fund - Event Center		150,900	See Corresponding "IN" Comment
Hotel/ Motel Fund - Chamber		68,400	See Corresponding "IN" Comment
Hotel/Motel-Tax Notes		380,700	See Corresponding "IN" Comment
Tax Notes 2017-Paving	827,500		Funds for Debt Service for 4th and 5th Year of Paving Project
Tax Notes 2017-Hotel	380,700		
Golf Fund - General	525,400		To Help Balance the Fund
Pharr Greater Chamber	68,400		To Help Balance the Fund
Pharr Greater Chamber	150,000		Interlocal Agreement
PEDC-Festivals		200,000	See Corresponding "IN" Comment
PEDC - Gen Operations		300,000	See Corresponding "IN" Comment
PEDC-Greater Chamber of Commerce		150,000	See Corresponding "IN" Comment
PEDC - Debt Service		510,800	See Corresponding "IN" Comment
TOTAL	\$ 15,732,600	\$ 15,732,600	

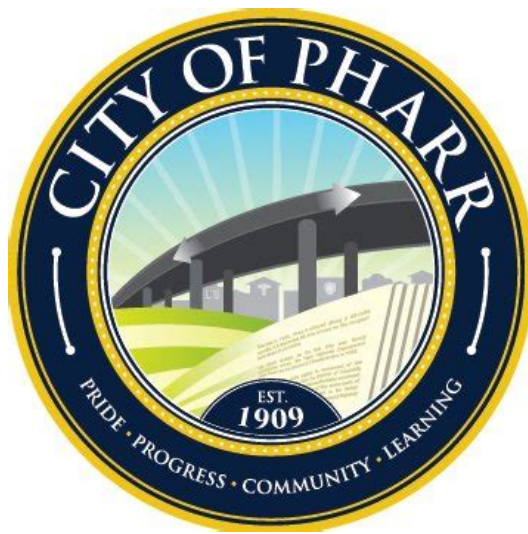
CAPITAL EXPENDITURES/EXPENSES

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. These capital expenditures are different from Capital Projects and are accounted under the Operating Budget of each department. The following table describes the entire budgeted capital asset/project activity for this fiscal year.

Fund	Department	Amount	Description
General	Fire	\$ 76,000	Equipment to refurbish truck
General	Fire	\$ 750,000	(1) Pumper Replacement
General	Fire	\$ 60,000	(4) Traffic Control Equipment
General	Fire	\$ 24,000	(3) Gear Dryers
General	Public Works	\$ 200,000	(1) Fuel & Lube Service Truck
General	Public Works	\$ 135,000	(3) 6 Inch Dry Prime Pump for Flood Control
General	Public Works	\$ 140,000	(1) 12 Inch Dry Prime Pump
General	Public Works	\$ 65,000	(1) Animal Control Trailer
General	Public Works	\$ 62,000	Fittings, Hose & Accessories
General	Public Works	\$ 30,000	(2) 30" Pintel Dual Axel Trailers
General	Public Works	\$ 50,000	Equipment Canopies
General	Engineering	\$ 16,000	(1) Pipe Pole Camera
Total General Fund		\$ 1,608,000	
Utilities	Water Production	\$ 200,000	(2) Altitudes Valves
Utilities	Water Production	\$ 30,000	(2) Flygts
Utilities	Water Production	\$ 20,000	(1) UTV-Gator
Utilities	Water Production	\$ 15,000	(1) Scag
Utilities	Water Distribution	\$ 120,000	(1) Backhoe 410
Utilities	Water Distribution	\$ 60,000	(1) Citrus Bay 1,000 Line
Utilities	Water Distribution	\$ 480,000	(60) Manhole Repairs
Utilities	Water Distribution	\$ 90,000	(1) 24" gravity sewer line
Utilities	Water Distribution	\$ 300,000	Parking Lot Improvements
Utilities	Water Treatment Plant	\$ 100,000	(1) Altitudes Valve LBJ Tower
Utilities	Water Treatment Plant	\$ 150,000	(1) Belfilter Press
Utilities	Water Treatment Plant	\$ 30,000	(2) Pump Replacements
Utilities	Water Treatment Plant	\$ 20,000	(1) UTV-Gator
Utilities	Sewer Collection	\$ 110,000	(2) 6" Diesel pump trailer
Utilities	Sewer Collection	\$ 250,000	(1) New Odor Control System
Utilities	Sewer Collection	\$ 1,000,000	(10) 4" Gorman Rupp Pumps
Utilities	Sewer Collection	\$ 48,000	(4) 6" Gorman Rupp Pumps
Total Utility Fund		\$ 1,708,000	

Fund	Department	Amount	Description
EMS	General	\$ 1,000,000	(4) Ambulances
EMS	General	\$ 50,000	(1) Helicopter Hanger
EMS	General	\$ 20,000	Concrete Improvements
EMS	General	\$ 1,500,000	Interior Rennovations
EMS	General	\$ 300,000	Medical Equipment
	Total EMS	\$ 2,870,000	
Fiber/Broadband	General	\$ 40,000	(1) Pick up Diesel
Fiber/Broadband	General	\$ 30,000	(1) Fiber Splicing Trailer
Fiber/Broadband	General	\$ 40,000	(2) Fusion Splicer
Fiber/Broadband	General	\$ 150,000	(1) Bucket Truck
Fiber/Broadband	General	\$ 50,000	(1) Utility crew cab
Fiber/Broadband	General	\$ 10,000	(1) Walk Behind Trencher for Fiber Optics
Fiber/Broadband	General	\$ 15,000	(1) Trailer for Trench/ Excavator for Fiber Optics
Fiber/Broadband	General	\$ 35,000	(1) Compact Excavator for Fiber Optics
Fiber/Broadband	General	\$ 75,000	(1) Directional boring machine for Fiber Optics
	Total Fiber	\$ 445,000	
	Total all Funds	\$ 6,631,000	

These expenditures are considered reoccurring capital purchases after useful life is depleted. The city has the practice of purchasing these items through Capital Lease Financing for the General Fund and Utility Fund, which is considered short-term debt. The total to be financed for these purchases will be: \$4,156,000; \$1,608,000 from General Fund and \$2,548,000 for Utility. The rest of the Capital Purchases will be acquired as revenue is generated.



CITY-WIDE BUDGET SUMMARY

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
<i>GENERAL:</i>					
General Fund	\$ 55,638,401	\$ 56,525,300	\$ 57,909,700	\$ 57,348,307	\$ 69,148,100
General Contingency Reserve Fund					
Total	55,638,401	56,525,300	57,909,700	57,348,307	69,148,100
<i>SPECIAL REVENUE FUNDS:</i>					
Community Development Fund	1,197,267	1,131,400	1,133,300	1,134,300	1,356,700
Assets Sharing	628,264	140,000	140,000	290,700	140,000
Parkland Dedication	500	30,500	30,350	30,000	30,000
Grants	863,213	6,320,900	6,320,900	609,611	6,284,300
Paving and Drainage	1,091,219	1,066,300	1,066,300	1,045,386	1,045,500
Hotel/Motel Fund	586,222	600,000	600,000	607,319	600,000
Total	2,540,654	7,987,200	7,987,200	2,262,316	9,456,500
<i>CAPITAL PROJECT FUNDS:</i>					
General Capital Project Fund	8,987,460	6,208,200	6,208,200	8,708,200	44,757,800
Utility Capital Project Fund	9,284,989	-	-	-	-
Bridge Capital Project Fund	2,299,541	21,699,900	21,699,900	46,115,119	20,000,000
Total	20,571,991	27,908,100	27,908,100	54,823,319	64,757,800
<i>DEBT SERVICE FUNDS:</i>					
Debt Service Fund	8,170,555	7,886,900	7,886,900	7,921,909	6,335,700
Tax Notes	1,799,468	1,208,200	1,208,200	1,208,200	1,208,200
Total	9,970,023	9,095,100	9,095,100	9,130,109	7,543,900
<i>INTERNAL SERVICE FUND:</i>					
Health Insurance Claim Fund	-	-	-	-	8,799,600
Garage Fund	-	890,900	894,600	748,084	765,100
Total	-	890,900	894,600	748,084	9,564,700
<i>ENTERPRISE FUNDS:</i>					
Utility Fund	16,933,099	16,519,500	16,588,700	16,652,387	19,869,600
Event Center	635,654	489,500	-	-	-
EMS	-	-	6,947,000	1,566,901	24,175,400
Fiber/ Broadband	-	-	-	-	6,163,300
Pharr International Bridge	14,644,021	14,414,800	14,414,800	15,869,735	17,133,300
Golf Course	1,334,435	1,357,400	1,379,600	1,172,247	1,320,500
Total	33,547,210	32,781,200	39,330,100	35,261,269	68,662,100
Total Revenues	122,268,279	135,187,800	143,124,800	159,573,404	229,133,100

EXPENDITURES / EXPENSES

GENERAL:

General Fund	\$ 57,822,558	\$ 56,525,300	\$ -	\$ 57,666,571	\$ 69,148,100
General Contingency Reserve Fund	-	-	-	-	-
Total	57,822,558	56,525,300	-	57,666,571	69,148,100

SPECIAL REVENUE FUNDS:

Community Development Fund	1,469,996	1,131,400	1,133,300	953,552	1,356,700
Assets Sharing	5,170	550,000	550,000	379,341	350,000
Parkland Dedication	-	-	-	-	-
Grants	853,332	6,320,900	6,320,900	609,611	6,284,300
Paving and Drainage	1,061,600	1,066,300	1,066,300	1,066,300	1,045,500
Hotel/Motel Fund	288,750	509,100	509,100	509,100	600,000
Total	2,203,682	7,896,300	7,896,300	2,185,011	9,636,500

CAPITAL PROJECT FUNDS:

General Capital Project Fund	34,719,348	47,544,000	47,544,000	21,365,755	51,362,900
Utility Capital Project Fund	269,780	30,739,000	30,739,000	3,159,663	30,324,400
Bridge Capital Project Fund	145,177	21,699,900	21,699,900	4,734,743	61,115,300
Total	35,134,305	99,982,900	99,982,900	29,260,161	142,802,600

DEBT SERVICE FUNDS:

Debt Service Fund	7,866,635	7,886,900	7,886,900	7,886,900	6,335,700
Tax Notes	3,816,567	1,208,200	1,208,200	1,208,200	1,208,200
Total	11,683,202	9,095,100	9,095,100	9,095,100	7,543,900

INTERNAL SERVICE FUND:

Health Insurance Claim Fund	-	-	-	-	8,799,600
Garage Fund	751,738	890,900	894,600	750,009	765,100
Total	751,738	890,900	894,600	750,009	9,564,700

ENTERPRISE FUNDS:

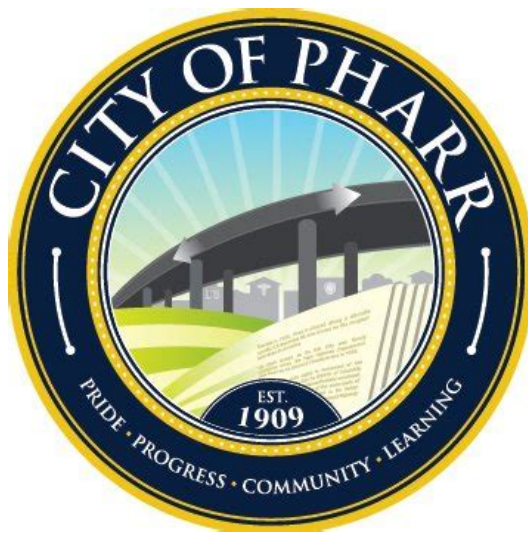
Utility Fund	17,608,992	16,519,500	16,827,600	17,325,616	19,869,600
Event Center	684,920	489,500	-	-	-
EMS	-	-	6,947,000	1,566,901	24,175,400
Fiber/ Broadband	-	-	-	-	6,163,300
Pharr International Bridge	12,270,965	14,414,800	14,435,100	13,207,791	17,133,300
Golf Course	1,446,250	1,357,400	1,305,700	1,233,720	1,320,500
Total	32,011,126	32,781,200	39,515,400	33,334,029	68,662,100

Total Expenditures / Expenses

139,606,611	207,171,700	157,384,300	132,290,881	307,357,900
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Net Revenues Over/(Under) Expenditures/Expenses

Change in Available Resources	\$ (17,338,332)	\$ (71,983,900)	\$ (14,259,500)	\$ 27,282,523	\$ (78,224,800)
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**CITY OF PHARR, TEXAS
COMPONENT UNITS REVENUE
REVENUE AND EXPENDITURE BUDGET**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
PHARR EDC	\$ 7,514,491	\$ 5,731,300	\$ 5,731,300	\$ 6,581,005	\$ 18,771,400
TIRZ. No. 1	559,154	802,700	802,700	802,700	977,500
TIRZ. No. 2	615,776	669,200	669,200	669,200	834,600
PHFC	-	-	-	-	-
JACKSON PLACE APARTMENTS	2,668,336	2,649,900	2,649,900	3,495,437	3,283,200
GREATER PHARR CHAMBER OF COMMERCE	279,350	266,600	307,100	307,320	299,800
Total revenues	<u>\$ 11,637,107</u>	<u>\$ 10,119,700</u>	<u>\$ 10,160,200</u>	<u>\$ 11,855,662</u>	<u>\$ 24,166,500</u>

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
EXPENDITURES					
PHARR EDC	\$ 5,813,802	\$ 5,731,300	\$ 5,731,300	\$ 4,787,526	\$ 18,771,400
TIRZ. No. 1	-	-	-	-	-
TIRZ. No. 2	-	-	-	-	-
PHFC	-	-	-	-	-
JACKSON PLACE APARTMENTS Total	3,293,734	3,223,100	3,223,100	3,252,784	3,283,200
GREATER PHARR CHAMBER OF COMMERCE	159,371	266,600	307,100	218,257	299,800
Total expenditures	<u>\$ 9,266,907</u>	<u>\$ 9,221,000</u>	<u>\$ 9,261,500</u>	<u>\$ 8,258,567</u>	<u>\$ 22,354,400</u>
Net Revenues Over/ (Under) Expenditures	<u>\$ 2,370,200</u>	<u>\$ 898,700</u>	<u>\$ 898,700</u>	<u>\$ 3,597,095</u>	<u>\$ 1,812,100</u>

CITY OF PHARR, TX CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES FISCAL YEAR 2021-2022								
	GENERAL FUND		SPECIAL REVENUE FUNDS					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL	PARKLAND DEDICATION	ASSET SHARING	PAVING & DRAINAGE
REVENUES								
Taxes								
Property Tax	\$ 19,929,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Penalty and Interest	1,064,400	-	-	-	-	-	-	-
Sales Tax	19,752,400	-	-	-	-	-	-	-
Franchise Tax	2,381,000	-	-	-	-	-	-	-
Hotel Tax	-	-	-	-	600,000	-	-	-
Other Taxes	192,600	-	-	-	-	-	-	-
Total Taxes	43,319,500	-	-	-	600,000	-	-	-
Sanitation and Brush								
Sanitation	3,134,800	-	-	-	-	-	-	-
Brush	1,293,300	-	-	-	-	-	-	-
Total Sanitation and Brush	4,428,100	-	-	-	-	-	-	-
Revenue Producing Facilities								
Fines	635,500	-	-	-	-	-	-	-
License and Permits	928,100	-	-	-	-	-	-	-
Charges For Current Services	1,548,600	-	-	-	-	30,000	-	1,045,500
Intergovernmental	-	-	1,356,700	6,284,300	-	-	120,000	-
Other	48,600	-	-	-	-	-	-	-
Interest	32,400	-	-	-	-	-	20,000	-
Total Operating Revenues	50,940,800	-	1,356,700	6,284,300	600,000	30,000	140,000	1,045,500
Debt/ Capital Lease Proceeds	1,608,000	-	-	-	-	-	-	-
Transfers In	16,599,300	-	-	-	-	-	-	-
Total Revenues	\$ 69,148,100	\$ -	\$ 1,356,700	\$ 6,284,300	\$ 600,000	\$ 30,000	\$ 140,000	\$ 1,045,500
EXPENDITURES/EXPENSES								
Personnel Services	\$ 42,621,200	\$ -	\$ 162,200	\$ 2,416,500	\$ -	\$ -	\$ -	\$ -
Supplies	3,070,600	-	6,000	-	-	-	100,000	-
Maintenance	1,561,700	-	5,000	-	-	-	-	-
Rentals	1,248,700	-	-	-	-	-	-	-
Other Services	5,725,200	-	24,500	-	-	-	-	-
Vehicle Maintenance	1,543,500	-	-	-	-	-	-	-
Debt Service	1,451,000	-	386,700	-	-	-	-	-
Capital Outlay	1,908,000	-	-	3,867,800	-	-	250,000	-
Transfers Out	3,639,100	-	-	-	600,000	-	-	1,045,500
Non-Departmental	6,379,100	-	772,300	-	-	-	-	-
Total Expenditures/Expenses	\$ 69,148,100	\$ -	\$ 1,356,700	\$ 6,284,300	\$ 600,000	\$ -	\$ 350,000	\$ 1,045,500
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ (210,000)	\$ -

CITY OF PHARR, TX
CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES
FISCAL YEAR 2021-2022

CAPITAL PROJECT FUNDS			DEBT SERVICE	ENTERPRISE FUNDS					INTERNAL SERVICE FUND		TOTAL ALL FUNDS
GENERAL CAPITAL PROJECTS	BRIDGE CAPITAL PROJECTS	UTILITY CAPITAL PROJECTS	DEBT SERVICE	UTILITY	EMS	Fiber (TeamPharr.Net)	BRIDGE	GOLF COURSE	Health Insurance	GARAGE	
\$ -	\$ -	\$ -	\$ 5,388,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,318,000
-	-	-	110,000	-	-	-	-	-	-	-	1,174,400
-	-	-	-	-	-	-	-	-	-	-	19,752,400
-	-	-	-	-	-	-	-	-	-	-	2,381,000
-	-	-	-	-	-	-	-	-	-	-	600,000
-	-	-	-	-	-	-	-	-	-	-	192,600
-	-	-	5,498,900	-	-	-	-	-	-	-	49,418,400
-	-	-	-	-	-	-	-	-	-	-	3,134,800
-	-	-	-	-	-	-	-	-	-	-	1,293,300
-	-	-	-	-	-	-	-	-	-	-	4,428,100
-	-	-	-	-	-	-	-	-	-	-	635,500
-	-	-	-	-	-	-	-	-	-	-	928,100
-	-	-	-	17,288,900	24,175,400	6,119,900	16,327,900	707,200	8,799,600	765,100	76,808,100
30,000,000	-	-	-	-	-	-	-	-	-	-	37,761,000
-	-	-	-	12,700	-	26,400	422,900	82,000	-	-	592,600
-	-	-	-	20,000	-	17,000	14,000	5,900	-	-	109,300
30,000,000	-	-	5,498,900	17,321,600	24,175,400	6,163,300	16,764,800	795,100	8,799,600	765,100	170,681,100
-	-	-	-	2,548,000	-	-	-	-	-	-	4,156,000
14,757,800	-	-	836,800	-	-	-	368,500	525,400	-	-	33,087,800
<u>\$ 44,757,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,335,700</u>	<u>\$ 19,869,600</u>	<u>\$ 24,175,400</u>	<u>\$ 6,163,300</u>	<u>\$ 17,133,300</u>	<u>\$ 1,320,500</u>	<u>\$ 8,799,600</u>	<u>\$ 765,100</u>	<u>\$ 207,924,900</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,533,700	11,160,300	1,424,000	\$ 1,406,000	\$ 844,500	\$ -	\$ 243,400	\$ 64,811,800
-	-	-	-	2,383,700	650,000	752,600	275,200	145,100	-	3,600	7,386,800
-	-	-	-	734,800	309,000	509,200	513,300	182,100	-	2,000	3,817,100
-	-	-	-	547,300	2,946,000	3,200	-	-	-	5,000	4,750,200
-	-	-	-	1,578,400	707,900	692,800	1,386,300	102,700	8,799,600	511,100	19,528,500
-	-	-	-	191,400	446,700	17,000	-	-	-	-	2,198,600
-	-	-	6,335,700	5,471,200	-	-	3,526,200	46,100	-	-	17,216,900
51,362,900	61,115,300	30,324,400	-	3,023,000	2,870,000	445,000	-	-	-	-	155,166,400
-	-	-	-	578,700	3,286,400	2,270,200	9,763,100	-	-	-	21,183,000
-	-	-	-	827,400	-	49,300	263,200	-	-	-	8,291,300
<u>\$ 51,362,900</u>	<u>\$ 61,115,300</u>	<u>\$ 30,324,400</u>	<u>\$ 6,335,700</u>	<u>\$ 19,869,600</u>	<u>\$ 22,376,300</u>	<u>\$ 6,163,300</u>	<u>\$ 17,133,300</u>	<u>\$ 1,320,500</u>	<u>\$ 8,799,600</u>	<u>\$ 765,100</u>	<u>\$ 304,350,600</u>
<u>\$ (6,605,100)</u>	<u>\$ (61,115,300)</u>	<u>\$ (30,324,400)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,799,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (96,425,700)</u>

CITY OF PHARR, TX CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES FISCAL YEAR 2021-2022								
	GENERAL FUND		SPECIAL REVENUE FUNDS					
	GENERAL FUND	GENERAL CONTINGENCY	CDBG	GRANTS	HOTEL	PARKLAND DEDICATION	ASSET SHARING	PAVING & DRAINAGE
REVENUES								
Taxes								
Property Tax	\$ 19,929,100	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Property Tax Penalty and Interest	1,064,400	-	-	-	-	-	-	-
Sales Tax	19,752,400	-	-	-	-	-	-	-
Franchise Tax	2,381,000	-	-	-	-	-	-	-
Hotel Tax	-	-	-	-	600,000	-	-	-
Other Taxes	192,600	-	-	-	-	-	-	-
Total Taxes	43,319,500	-	-	-	600,000	-	-	-
Sanitation and Brush								
Sanitation	3,134,800	-	-	-	-	-	-	-
Brush	1,293,300	-	-	-	-	-	-	-
Total Sanitation and Brush	4,428,100	-	-	-	-	-	-	-
Revenue Producing Facilities								
Fines	635,500	-	-	-	-	-	-	-
License and Permits	928,100	-	-	-	-	-	-	-
Charges For Current Services	1,548,600	-	-	-	-	30,000	-	1,045,500
Intergovernmental	-	-	1,356,700	6,284,300	-	-	120,000	-
Other	48,600	-	-	-	-	-	-	-
Interest	32,400	-	-	-	-	-	20,000	-
Total Operating Revenues	50,940,800	-	1,356,700	6,284,300	600,000	30,000	140,000	1,045,500
Debt/ Capital Lease Proceeds	1,608,000	-	-	-	-	-	-	-
Transfers In	16,599,300	-	-	-	-	-	-	-
Total Revenues	\$ 69,148,100	\$ -	\$ 1,356,700	\$ 6,284,300	\$ 600,000	\$ 30,000	\$ 140,000	\$ 1,045,500
EXPENDITURES/EXPENSES								
Personnel Services	\$ 42,621,200	\$ -	\$ 162,200	\$ 2,416,500	\$ -	\$ -	\$ -	\$ -
Supplies	3,070,600	-	6,000	-	-	-	100,000	-
Maintenance	1,561,700	-	5,000	-	-	-	-	-
Rentals	1,248,700	-	-	-	-	-	-	-
Other Services	5,725,200	-	24,500	-	-	-	-	-
Vehicle Maintenance	1,543,500	-	-	-	-	-	-	-
Debt Service	1,451,000	-	386,700	-	-	-	-	-
Capital Outlay	1,908,000	-	-	3,867,800	-	-	250,000	-
Transfers Out	3,639,100	-	-	-	600,000	-	-	1,045,500
Non-Departmental	6,379,100	-	772,300	-	-	-	-	-
Total Expenditures/Expenses	\$ 69,148,100	\$ -	\$ 1,356,700	\$ 6,284,300	\$ 600,000	\$ -	\$ 350,000	\$ 1,045,500
Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ (210,000)	\$ -

CITY OF PHARR, TX
CITY-WIDE BUDGET SUMMARY OF MAJOR REVENUES & EXPENDITURES/EXPENSES
FISCAL YEAR 2021-2022

CAPITAL PROJECT FUNDS			DEBT SERVICE	ENTERPRISE FUNDS					INTERNAL SERVICE FUND		TOTAL ALL FUNDS
GENERAL CAPITAL PROJECTS	BRIDGE CAPITAL PROJECTS	UTILITY CAPITAL PROJECTS	DEBT SERVICE	UTILITY	EMS	Fiber (TeamPharr.Net)	BRIDGE	GOLF COURSE	Health Insurance	GARAGE	
\$ -	\$ -	\$ -	\$ 5,388,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,318,000
-	-	-	110,000	-	-	-	-	-	-	-	1,174,400
-	-	-	-	-	-	-	-	-	-	-	19,752,400
-	-	-	-	-	-	-	-	-	-	-	2,381,000
-	-	-	-	-	-	-	-	-	-	-	600,000
-	-	-	-	-	-	-	-	-	-	-	192,600
-	-	-	5,498,900	-	-	-	-	-	-	-	49,418,400
-	-	-	-	-	-	-	-	-	-	-	3,134,800
-	-	-	-	-	-	-	-	-	-	-	1,293,300
-	-	-	-	-	-	-	-	-	-	-	4,428,100
-	-	-	-	-	-	-	-	-	-	-	635,500
-	-	-	-	-	-	-	-	-	-	-	928,100
-	-	-	-	17,288,900	24,175,400	6,119,900	16,327,900	707,200	8,799,600	765,100	76,808,100
30,000,000	-	-	-	-	-	-	-	-	-	-	37,761,000
-	-	-	-	12,700	-	26,400	422,900	82,000	-	-	592,600
-	-	-	-	20,000	-	17,000	14,000	5,900	-	-	109,300
30,000,000	-	-	5,498,900	17,321,600	24,175,400	6,163,300	16,764,800	795,100	8,799,600	765,100	170,681,100
-	-	-	-	2,548,000	-	-	-	-	-	-	4,156,000
14,757,800	-	-	836,800	-	-	-	368,500	525,400	-	-	33,087,800
<u>\$ 44,757,800</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,335,700</u>	<u>\$ 19,869,600</u>	<u>\$ 24,175,400</u>	<u>\$ 6,163,300</u>	<u>\$ 17,133,300</u>	<u>\$ 1,320,500</u>	<u>\$ 8,799,600</u>	<u>\$ 765,100</u>	<u>\$ 207,924,900</u>
\$ -	\$ -	\$ -	\$ -	\$ 4,533,700	11,160,300	1,424,000	\$ 1,406,000	\$ 844,500	\$ -	\$ 243,400	\$ 64,811,800
-	-	-	-	2,383,700	650,000	752,600	275,200	145,100	-	3,600	7,386,800
-	-	-	-	734,800	309,000	509,200	513,300	182,100	-	2,000	3,817,100
-	-	-	-	547,300	2,946,000	3,200	-	-	-	5,000	4,750,200
-	-	-	-	1,578,400	707,900	692,800	1,386,300	102,700	8,799,600	511,100	19,528,500
-	-	-	-	191,400	446,700	17,000	-	-	-	-	2,198,600
-	-	-	6,335,700	5,471,200	-	-	3,526,200	46,100	-	-	17,216,900
51,362,900	61,115,300	30,324,400	-	3,023,000	2,870,000	445,000	-	-	-	-	155,166,400
-	-	-	-	578,700	3,286,400	2,270,200	9,763,100	-	-	-	21,183,000
-	-	-	-	827,400	-	49,300	263,200	-	-	-	8,291,300
<u>\$ 51,362,900</u>	<u>\$ 61,115,300</u>	<u>\$ 30,324,400</u>	<u>\$ 6,335,700</u>	<u>\$ 19,869,600</u>	<u>\$ 22,376,300</u>	<u>\$ 6,163,300</u>	<u>\$ 17,133,300</u>	<u>\$ 1,320,500</u>	<u>\$ 8,799,600</u>	<u>\$ 765,100</u>	<u>\$ 304,350,600</u>
<u>\$ (6,605,100)</u>	<u>\$ (61,115,300)</u>	<u>\$ (30,324,400)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,799,100</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (96,425,700)</u>



GOVERNMENTAL FUNDS

General Fund

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

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

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

CITY OF PHARR, TEXAS
BUDGETED REPORT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GENERAL FUND
BUDGET 2021-2022

Note: payroll fund not included

	ACTUAL <u>2019-2020</u>	ORIGINAL BUDGET <u>2020-2021</u>	AMENDED BUDGET <u>2020-2021</u>	PROJECTED ACTUAL <u>2020-2021</u>	ORIGINAL BUDGET <u>2021-2022</u>
REVENUES					
General Tax Revenue					
Property	\$ 18,068,992	\$ 19,546,200	\$ 19,546,200	\$ 19,711,734	\$ 20,993,500
Sales	16,125,380	16,284,200	17,455,900	18,992,605	19,752,400
Franchise	2,486,997	2,171,700	2,171,700	2,380,956	2,381,000
Other	235,128	219,200	219,200	192,556	192,600
Total	<u>36,916,498</u>	<u>38,221,300</u>	<u>39,393,000</u>	<u>41,277,850</u>	<u>43,319,500</u>
Licenses and permits					
Building	530,999	504,500	504,500	675,070	603,100
Professional services	177,892	176,600	176,600	161,451	169,800
Other	503,135	173,000	173,000	161,179	155,200
Total	<u>1,212,026</u>	<u>854,100</u>	<u>854,100</u>	<u>997,700</u>	<u>928,100</u>
Intergovernmental					
School	-	-	-	-	-
Aquatic Park	70,619	120,000	120,000	-	-
Other	11,193	-	-	-	750,000
Total	<u>81,812</u>	<u>120,000</u>	<u>120,000</u>	<u>-</u>	<u>750,000</u>
Fees and charges:					
Sanitation	2,881,584	3,022,000	3,022,000	2,974,613	3,134,800
Brush	1,138,767	1,247,700	1,247,700	1,221,244	1,293,300
Swimming	15,600	250,000	250,000	171,433	171,500
Other Program Fees	94,861	116,600	116,600	68,786	122,500
Civic Center	920	62,200	62,200	2,800	52,000
Other rentals	154,590	189,800	189,800	195,218	202,200
Other fees	309,325	174,700	174,700	118,308	250,400
Total	<u>4,595,646</u>	<u>5,063,000</u>	<u>5,063,000</u>	<u>4,752,403</u>	<u>5,226,700</u>
Fines					
Court fines	554,800	597,700	597,700	611,906	583,500
Police records/fees	18,185	15,300	15,300	16,152	17,200
Library fines	40,449	58,200	58,200	28,801	34,800
Total	<u>613,434</u>	<u>671,200</u>	<u>671,200</u>	<u>656,859</u>	<u>635,500</u>
Interest income	Total 100,002	150,500	150,500	32,400	32,400
Other					
Miscellaneous	717,898	192,000	192,000	211,894	48,600
Total	<u>717,898</u>	<u>192,000</u>	<u>192,000</u>	<u>211,894</u>	<u>48,600</u>
Total revenues	<u><u>44,237,315</u></u>	<u><u>45,272,100</u></u>	<u><u>46,443,800</u></u>	<u><u>47,929,106</u></u>	<u><u>50,940,800</u></u>

	ACTUAL <u>2019-2020</u>	ORIGINAL BUDGET <u>2020-2021</u>	AMENDED BUDGET <u>2020-2021</u>	PROJECTED ACTUAL <u>2020-2021</u>	ORIGINAL BUDGET <u>2021-2022</u>
EXPENDITURES					
Current:					
General government	\$ 14,213,225	\$ 12,964,600	\$ 14,928,600	\$ 13,816,245	\$ 15,477,800
Public safety	25,185,699	26,633,700	27,537,300	25,449,790	32,269,000
Highways and streets	4,427,233	4,820,000	5,127,100	4,394,073	6,441,300
Health and welfare	2,690,453	2,721,100	2,721,100	2,858,412	2,923,300
Culture and recreation	6,593,256	7,325,600	7,548,300	6,723,640	8,397,600
Total expenditures	<u>53,109,866</u>	<u>54,465,000</u>	<u>57,862,400</u>	<u>53,242,160</u>	<u>65,509,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,872,551)</u>	<u>(9,192,900)</u>	<u>(11,418,600)</u>	<u>(5,313,055)</u>	<u>(14,568,200)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Bridge	7,549,800	8,354,000	8,354,000	6,375,301	9,763,100
PEDC	275,000	350,000	418,000	350,000	500,000
Hotel	30,000	60,000	60,000	60,000	150,900
CDBG	-	-	-	-	50,000
Utility	571,400	701,200	701,200	701,200	578,700
EMS	-	-	144,700	144,700	3,286,400
FIBER	-	-	-	-	2,270,200
Total	<u>8,426,200</u>	<u>9,465,200</u>	<u>9,677,900</u>	<u>7,631,201</u>	<u>16,599,300</u>
Transfers (out)					
Debt Service	(326,100)	(326,000)	(326,000)	(326,000)	(326,000)
Golf Course	(530,637)	(529,600)	(551,800)	(371,011)	(525,400)
City Garage'	-	-	(3,700)	(3,700)	(250,000)
CIP	(2,500,000)	-	-	(2,500,000)	(1,331,600)
Utility	-	-	(69,200)	(69,200)	-
Bridge	-	-	(20,300)	(20,300)	-
Event Center	(393,481)	(244,400)	(187,700)	(172,000)	-
TIRZ 1 & 2	(806,400)	(960,300)	(960,300)	(960,300)	(1,206,100)
Other	(120,226)	-	(1,900)	(1,900)	-
Total	<u>(4,676,844)</u>	<u>(2,060,300)</u>	<u>(2,120,900)</u>	<u>(4,424,411)</u>	<u>(3,639,100)</u>
Debt Proceeds	-	-	-	-	-
Lease proceeds	<u>1,945,500</u>	<u>1,788,000</u>	<u>1,788,000</u>	<u>1,788,000</u>	<u>1,608,000</u>
Total other financing sources and uses	<u>5,694,856</u>	<u>9,192,900</u>	<u>9,345,000</u>	<u>4,994,790</u>	<u>14,568,200</u>
Net change in fund balance	(3,177,695)	-	(2,073,600)	(318,265)	-
Fund balance (deficit) - beginning	-	-	-	-	-
Reserved for Contingency - Cash	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ (3,177,695)</u>	<u>\$ -</u>	<u>\$ (2,073,600)</u>	<u>\$ (318,265)</u>	<u>\$ -</u>

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
Revenues					
500 - General Tax Revenue	\$ 34,305,763	\$ 35,930,400	\$ 37,102,100	\$ 38,816,339	\$ 40,857,900
520 - Gross Receipts	2,610,735	2,290,900	2,290,900	2,461,511	2,461,600
530 - Revenue Producing Facilities	4,315,776	4,911,700	4,911,700	4,683,674	5,101,700
540 - Fines and Fees	613,434	671,200	671,200	656,859	635,500
550 - Licenses and Permits	1,212,026	854,100	854,100	997,700	928,100
560 - Charges for Current Services	2,208,967	613,800	613,800	313,022	956,000
580 - Lease Proceeds	1,945,500	1,788,000	1,788,000	1,788,000	1,608,000
580 - Transfers/Others	8,426,200	9,465,200	9,677,900	7,631,201	16,599,300
Total Revenues	<u>\$ 55,638,401</u>	<u>\$ 56,525,300</u>	<u>\$ 57,909,700</u>	<u>\$ 57,348,307</u>	<u>\$ 69,148,100</u>
Expenditures					
10 - City Manager's Office	\$ 2,211,462	\$ 2,415,000	\$ 2,744,500	\$ 2,541,085	\$ 2,142,100
11 - Finance Department	705,628	725,900	685,700	659,501	795,900
12 - Police Department	14,732,341	15,550,700	15,817,300	14,657,286	18,193,900
13 - Purchasing	210,664	334,200	341,800	276,056	323,800
14 - Municipal Court	496,196	532,600	624,800	475,206	626,800
15 - Fire Protection	8,389,233	8,732,500	8,933,400	8,428,638	10,314,100
17 - Street Maintenance	4,427,233	4,820,000	5,127,100	4,394,073	6,441,300
18 - Information Technology	1,796,964	2,209,400	2,459,100	2,115,328	2,750,900
19 - Media	371,470	452,800	579,200	478,729	743,000
20 - Municipal Library	1,438,016	1,499,600	1,533,900	1,351,452	1,615,100
21 - Grants	248,335	273,500	484,400	322,100	503,000
22 - Parks & Recreation	5,155,240	5,826,000	6,014,400	5,372,188	6,782,500
23 - OSE	-	-	245,600	87,700	496,400
24- Legal	-	-	-	-	844,800
25 - Communications	1,567,930	1,817,900	2,161,800	1,888,661	3,134,200
26 - Human Resources	478,456	784,400	810,900	671,706	771,000
27 - Planning & Community Development	1,549,977	1,585,000	1,634,600	1,478,527	1,757,000
28 - Engineering	638,616	755,300	762,700	607,512	894,100
30 - Non-Departmental	13,404,799	8,210,500	9,022,100	11,860,824	10,018,200
Total Expenditures	<u>\$ 57,822,558</u>	<u>\$ 56,525,300</u>	<u>\$ 59,983,300</u>	<u>\$ 57,666,571</u>	<u>\$ 69,148,100</u>
Net Revenues Over/(Under) Expenditures	<u>\$ (2,184,157)</u>	<u>\$ -</u>	<u>\$ (2,073,600)</u>	<u>\$ (318,265)</u>	<u>\$ -</u>

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
Department					
10 - City Manager's Office	\$ 2,211,462	\$ 2,415,000	\$ 2,744,500	\$ 2,541,085	\$ 2,142,100
11 - Finance Department	705,628	725,900	685,700	659,501	795,900
12 - Police Department	14,732,341	15,550,700	15,817,300	14,657,286	18,193,900
13 - Purchasing	210,664	334,200	341,800	276,056	323,800
14 - Municipal Court	496,196	532,600	624,800	475,206	626,800
15 - Fire Protection	8,389,233	8,732,500	8,933,400	8,428,638	10,314,100
17 - Street Maintenance	4,427,233	4,820,000	5,127,100	4,394,073	6,441,300
18 - Information Technology	1,796,964	2,209,400	2,459,100	2,115,328	2,750,900
19 - Media Department	371,470	452,800	579,200	478,729	743,000
20 - Municipal Library	1,438,016	1,499,600	1,533,900	1,351,452	1,615,100
21 - Grants	248,335	273,500	484,400	322,100	503,000
22 - Parks & Recreation	5,155,240	5,826,000	6,014,400	5,372,188	6,782,500
23 - OSE	-	-	245,600	87,700	496,400
24 - Legal	-	-	-	-	844,800
25 - Communication	1,567,930	1,817,900	2,161,800	1,888,661	3,134,200
26 - Human Resources	478,456	784,400	810,900	671,706	771,000
27 - Planning & Community Development	1,549,977	1,585,000	1,634,600	1,478,527	1,757,000
28 - Engineering Department	638,616	755,300	762,700	607,512	894,100
30 - Non-Departmental	13,404,799	8,210,500	9,022,100	11,860,824	10,018,200
Total Expenditures	\$ 57,822,558	\$ 56,525,300	\$ 59,983,300	\$ 57,666,571	\$ 69,148,100
Activity					
1100- Personnel Services	\$ 33,424,706	\$ 36,530,300	\$ 38,583,300	\$ 34,721,573	\$ 42,621,200
2200- Supplies	1,470,736	1,742,500	1,818,100	1,566,564	3,070,600
3300- Maintenance	716,135	1,241,700	1,274,200	1,152,989	1,561,700
4400- Rentals	139,516	139,800	143,800	170,175	1,248,700
5500- Other Services	3,046,884	3,539,700	3,724,500	3,168,988	5,725,200
6600- Vehicle Maintenance	1,331,710	1,428,700	1,484,200	1,333,652	1,543,500
7700- Debt Service	1,910,788	1,814,100	1,814,100	1,724,026	1,451,000
8800- Capital Outlay	2,377,286	1,878,000	2,119,000	1,967,779	1,908,000
9900- Transfers Out	4,712,692	2,060,300	2,120,900	4,424,411	3,639,100
9900- Non-Departmental	8,692,107	6,150,200	6,901,200	7,436,413	6,379,100
Total Expenditures	\$ 57,822,558	\$ 56,525,300	\$ 59,983,300	\$ 57,666,571	\$ 69,148,100
Function					
General government	\$ 14,213,225	\$ 12,964,600	\$ 14,928,600	\$ 13,816,245	\$ 15,477,800
Public safety	25,185,699	26,633,700	27,537,300	25,449,790	32,269,000
Highways and streets	4,427,233	4,820,000	5,127,100	4,394,073	6,441,300
Health and welfare	2,690,453	2,721,100	2,721,100	2,858,412	2,923,300
Culture and recreation	6,593,256	7,325,600	7,548,300	6,723,640	8,397,600
Transfers Out	4,712,692	2,060,300	2,120,900	4,424,411	3,639,100
Total Expenditures	\$ 57,822,558	\$ 56,525,300	\$ 59,983,300	\$ 57,666,571	\$ 69,148,100

City of Pharr, Texas					
Department: City Manager's	Function: General		Fund: General		
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 1,329,835	\$ 1,574,600	\$ 1,804,900	\$ 1,739,267	\$ 1,249,100
Employee Benefits	453,249	361,000	416,200	368,743	348,000
Supplies	62,858	73,800	73,800	76,914	73,800
Maintenance	13,378	34,200	34,200	22,338	34,200
Rentals	8,772	7,500	7,500	14,463	14,900
Contractual Services	141,252	85,100	129,100	85,725	156,000
Other Services	188,715	265,200	265,200	224,631	263,800
Vehicle Maintenance	1,182	6,000	6,000	1,405	-
Debt Service	12,221	7,600	7,600	7,600	2,300
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 2,211,462	\$ 2,415,000	\$ 2,744,500	\$ 2,541,085	\$ 2,142,100

Purpose
 To promote efficient adminstration of all affairs to the City

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

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

Performance Indicators	
	Actual
<i><u>Customer/stakeholder KPI:</u></i>	<u>2020-2021</u>
PIRs	959
Permits Issued (open air events, parades, TABC)	111
<i><u>Operations KPI:</u></i>	
Ordinances Published, Codified, Scanned, Indexed	57
Resolutions Processed	72
<i><u>WF/ Knowledge & education:</u></i>	
Training hours Employee receive	75

City of Pharr, Texas					
Department:	Finance	Function:	General	Fund:	General
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 418,515	\$ 427,900	\$ 395,100	\$ 403,668	\$ 457,500
Employee Benefits	146,250	153,700	146,300	127,036	171,900
Supplies	16,830	26,000	35,000	30,387	31,500
Maintenance	6,018	1,000	1,000	-	1,000
Rentals	5,536	5,700	5,700	6,746	7,000
Contractual Services	112,477	111,600	102,600	91,664	127,000
DEPARTMENT TOTAL	\$ 705,628	\$ 725,900	\$ 685,700	\$ 659,501	\$ 795,900

Purpose
 Manage the City's finances and ensure compliance with accounting and financial requirements, maximize the effective and efficient use 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 and investments.

Divisions
 Accounting, Accounts Payable, and cash Handling

Mission Statement
 The Finance Department strives to serve the citizens of the city of Pharr by providing financial, management and accounting services support to the OCM and City departments through sound management of the City's financial activities.

Performance Indicators	
	Actual 2020-2021
Operations KPI:	
Number of Journal Entries	2,898
Number of A/P Checks Processed by Check Request	2,513
Number of A/P Checks Processed by PO	2,640
Number of Budget	30
Average days to reconcile Pooled Cash	18
Average days to close monthlies	15
No. of Funds maintained	16
CAFR Completed	YES
Budget document completed	YES
Credit Rating	AA-
Amount of Funds managed	Over \$300,000,000
WF/ Knowledge & education:	
Training hours Employee received	65

City of Pharr, Texas					
Department: Police		Function:	Public Safety	Fund: General	
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 8,050,784	\$ 8,689,500	\$ 8,797,000	\$ 7,938,430	\$ 9,331,600
Employee Benefits	3,848,413	4,188,300	4,202,600	4,190,344	5,002,300
Supplies	96,040	235,900	235,900	223,144	763,500
Maintenance	59,502	64,100	64,100	64,100	231,000
Rentals	37,539	28,800	28,800	42,638	766,600
Contractual Services	136,662	128,900	128,900	71,474	225,100
Other Services	489,407	527,500	527,500	489,707	560,600
Vehicle Maintenance	628,159	613,700	613,700	612,444	685,600
Debt Service	579,496	687,000	687,000	578,653	427,600
Capital Outlay	806,339	387,000	531,800	446,350	200,000
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ 14,732,341	\$ 15,550,700	\$ 15,817,300	\$ 14,657,286	\$ 18,193,900

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; at 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 maitain 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 community partnerships in identifying and responding to social and neighborhood concerns and needs.

City of Pharr, Texas

Department: POLICE		Fund: General Fund
PERFORMANCE INDICATORS	Actual 2020-2021	
<i>Outputs:</i>		
<i>Customer/stakeholder KPI:</i>		
Overall Crime Rate*		19.05
Crimes Against Property**		15.82
Crimes Against Persons***		3.23
<i>Citations KPI:</i>		
Citations		3,605
Citations % of Total		25%
Warnings		10,821
Warning % of Total		75%
Total		14,426
<i>Patrol KPI:</i>		
DDACTS Stops		3,924
DDACTS tickets issued		329
DDACTS tickets percentage from DDACTS stops		0
Traffic Stops		11,307
Traffic Stops/Semi		140
Total Traffic Stops		15,371
Crime Preventions		85,514
<i>Crash INVs KPI:</i>		
Fatality		4
Suspected Serious Injury		18
Suspected Minor Injury		96
Possible Injury		436
Not Injured		2,183
Unknown if Injury		162
Total Crashes		2,899
Hit & Runs		539
Fleet		24
<i>Jail KPI:</i>		
CMS Arrest		99
Felony Arrest		473
Misdemeanor Arrests		820
Total Arrests		1,342

City of Pharr, Texas

Department: Purchasing

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 144,855	\$ 210,400	\$ 216,700	\$ 199,926	\$ 215,500
Employee Benefits	53,886	76,200	77,500	59,672	73,300
Supplies	3,805	8,400	6,900	2,600	6,400
Rentals	1,957	2,100	2,100	1,954	2,100
Other Services	6,160	37,100	38,600	11,904	26,500
DEPARTMENT TOTAL	\$ 210,664	\$ 334,200	\$ 341,800	\$ 276,056	\$ 323,800

Purpose

The objective of the department is to ensure that all applicable procurement laws and City's internal purchases procedures are followed. As well as ensuring all City departments utilize the service and assistance in the acquisition of services and goods at the most cost effective price following the City's adopted purchasing manual guidelines.

Main Duties

The Purchasing Division utilizes purchase requisitions and purchase orders to facilitate the procurement process.

Mission Statement

To establish efficient and effective delivery of municipal services by providing customer departments with safe, reliable economical and environmentally sound transportation and related support services that are responsive to their needs and that preserve vehicle value and equipment investment.

Performance Indicators

	Actual 2020-2021
Customer/stakeholder KPI:	
Financial KPI:	
Operations KPI:	
Bids Closed	71
WF/ Knowledge & education:	78

City of Pharr, Texas

Department: Municipal Court

Function:

Public Safety

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 295,077	\$ 350,000	\$ 428,800	\$ 331,827	\$ 420,700
Employee Benefits	114,719	137,300	150,700	110,044	159,100
Supplies	27,913	18,400	18,400	16,136	19,900
Maintenance	-	2,500	2,500	26	1,000
Rentals	3,017	2,700	2,700	4,872	5,100
Contractual Services	41,465	-	-	-	-
Other Services	13,896	20,000	20,000	10,602	21,000
Debt Service	110	1,700	1,700	1,700	-
DEPARTMENT TOTAL	\$ 496,196	\$ 532,600	\$ 624,800	\$ 475,206	\$ 626,800

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.

PERFORMANCE INDICATORS

	Actual 2020-2021
Outputs:	
Total New Cases Filed	5,784
Total Cases Reactivated	1,342
Total All other Cases Added	-
Total Cases Disposed	58,252
Cases Placed on Inactive Status	2,727
Cases Pending End of Month Active	450,277
Cases Pending End of Month Inactive	401,373
Class A and B Misdemeanors Magistrate Warnings	516
Felonies Magistrate Warnings	432
training hours	48
Effectiveness Measures:	
\$ Amount of Fines and Court Costs Waived for Indigency	\$ 71,682
\$ Total Amount of Fines/Courts/and Other	\$ 816,465

City of Pharr, Texas					
Department:	Fire	Function:	Public Safety	Fund:	General
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 4,689,820	\$ 4,812,000	\$ 4,912,800	\$ 4,812,336	\$ 5,360,700
Employee Benefits	1,612,814	1,799,600	1,815,700	1,599,811	2,309,800
Supplies	97,309	162,900	162,900	92,275	217,100
Maintenance	82,381	103,000	103,000	76,233	117,800
Rentals	13,460	15,600	15,600	15,047	104,700
Contractual Services	15,886	15,000	44,000	30,560	19,500
Other Services	156,041	165,500	165,500	129,150	166,000
Vehicle Maintenance	191,970	241,900	296,900	297,019	471,400
Debt Service	538,017	587,000	587,000	575,045	637,100
Capital Outlay	991,536	830,000	830,000	801,161	910,000
DEPARTMENT TOTAL	\$ 8,389,233	\$ 8,732,500	\$ 8,933,400	\$ 8,428,638	\$ 10,314,100

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

PERFORMANCE INDICATORS

**Actual
2020-2021**

Inputs:

Number of Inspectors	5
Number of Firefighting Authorized Appartus	14
Number of Pumper Companies with Min 4 (persons)	4

Outputs:

Fires	190
Rescue and EMS Calls	873
Hazardous Condition	215
Service Calls	276
Good Intent Call	229
False Alarms	576
Total Calls	2,359

Operations Division

Avg. # of Vehicles Maintained by Fire Personnel	14
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Training Division

Total Number of Classes	95
Total Number of C.E. Hours	215
Fire Safety Training	12
EMS Training	17
Hazmat Training	12

Fire Prevention Division

Presentations	28
Total Audience	3,358
Inspections	1,589
Investigations	26
Subdivison plans reviewed	86
Burn permits	7
Burn citations	3
Public Information requests	44

Effective Measures:

Average Response Time(minutes)	5:59 mins
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Efficiency Measures:

Average Number of Inspections per Inspector	29.3
# of Firefighters per 1000 Residents	22.5
# of Firefighters per Square Mile	23.4

City of Pharr, Texas					
Department: Street Maintenance		Function: Highways & Streets		Fund: General	
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 1,758,888	\$ 1,827,300	\$ 1,833,400	\$ 1,534,470	\$ 1,873,300
Employee Benefits	766,765	900,300	901,300	681,373	890,500
Supplies	172,543	240,500	270,500	296,932	413,500
Maintenance	61,482	108,900	68,900	48,933	80,000
Rentals	1,574	4,900	4,900	2,600	113,700
Other Services	616,453	687,600	997,600	879,588	1,890,700
Vehicle Maintenance	349,524	391,200	391,200	282,506	245,000
Debt Service	361,355	292,300	292,300	313,080	252,600
Capital Outlay	338,649	367,000	367,000	354,591	682,000
DEPARTMENT TOTAL	\$ 4,427,233	\$ 4,820,000	\$ 5,127,100	\$ 4,394,073	\$ 6,441,300

Purpose

Maintain the city streets and storm drainage system as well as its improvements, providing effective street maintenance, enviromentally 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

PERFORMANCE INDICATORS	Actual 2020-2021
<i>Outputs:</i>	
Animal Control-Work Orders	
Number of rabies vaccination clinics	2
Bees	9
Animal bite	72
Citations	86
Animal Cruelty	136
Dead Animal	2,436
Injured Animal	85
Trapped animals	3,446
Loose animals	1,455
owner surreder service	1,088
Euthanasia Cats	1,037
Euthanasia dogs	131
Euthanasia opossum	2,306
Animals transfer to Weslaco animal shelter	1,931
livestock picked up	105
fowl picked up	13
animals returned	250
Fleet Services	
Total work orders performed	2,652.00
Monthly work orders per mechanic	1,021.67
Unleaded fuel consumed (GL)	35,883.98
Diesel fuel consumed (GL)	22,210.58
Drainage	
Miles of drain canals (city + county total)	54.80
Miles of drain canals maintained by Pharr	12.64
Miles of storm water pipes	101.91
Drain canal citizen concerns	98.00
Flooding/ponding calls	60.00
Inlet/Storm Line cleaning calls	38.00
Storm line Installed (Linear Feet) New Const.	6.60
Environmental	
Illicit Discharge	9.00
Scrap Tires Tagged	258.00
Violation Notices	243.00
Court Citations	4.00
Inspection- Construction Sites	301.00
Tire Shop Violations	46.00
Vector Control	3.00
Plans Reviewed	36.00

City of Pharr, Texas

Department: Street Maintenance

PERFORMANCE INDICATORS	Actual 2020-2021
Recycle Center	
Trash collected (Tons OCS)	130
Scrap tires collected	10,289
Total Recyclables in TONS	467
Total Recyclables Revenue	64,445
Scrap Tire Revenue	20,973
Recycling bins collected (curb side) (schools/commercial)	1,020
4 & 8 yarders serviced	1,321
Crates Serviced	914
Trailers Serviced	44
<i>Efficiency Measures:</i>	
Environmental Presentations/Outreach	3
Children	660
Adults	266
Compliance Checks	131
Roadways	
Miles of roadway maintained	219.3
Pothole repair (Each)	453
Alley/utility Repair	38
Debris on roadway (Cubic Yard)	38
Roadway failure Projects (failures miles)	7.1
Sidewalk/Curb and Gutter Repair	25
Street sweeping	48
Traffic Safety	
Signals/beacons/school flashers/radars maintained	214
Centerline miles of Pavement Markings maintained	30.5
Obstruction of traffic control device	43
Signal Preventive Maint.	72
Traffic control sign missing/damage	136
Traffic Calming	87
Street light outage reported (MV/AEP)	171
<i>Efficiency Measures:</i>	
Works per Mechanic per month	1,021.67

City of Pharr, Texas

Department: Innovation & Technologies

Function:

General

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 648,178	\$ 661,300	\$ 859,500	\$ 632,840	\$ 812,200
Employee Benefits	199,105	206,000	247,500	196,256	300,300
Supplies	184,127	237,700	232,000	219,874	459,500
Maintenance	389,594	810,200	815,900	773,880	869,700
Rentals	604	1,000	1,000	1,737	12,500
Contractual Services	40,900	48,600	58,600	58,600	58,600
Other Services	180,172	192,300	192,300	185,315	212,300
Vehicle Maintenance	3,642	8,500	8,500	2,700	9,600
Debt Service	131,786	43,800	43,800	44,127	16,200
Capital Outlay	18,857	-	-	-	-
DEPARTMENT TOTAL	\$ 1,796,964	\$ 2,209,400	\$ 2,459,100	\$ 2,115,328	\$ 2,750,900

Purpose

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

Main Duties

- o Systems & Security

Maintain high availability and redundancy for all operational systems and providing a secure environment for our services.

- o Network & Support

Maintain high availability and redundancy for all technology infrastructure to provide reliable high-quality services to our staff and citizens.

- o Customer Service

Assist staff with all customer service needs as it relates to technical functionality of the services being offered.

Divisions

Systems & Security, Network & Support, and Customer Service

Mission Statement

The Innovation & Technology Department will provide the highest quality technology-based services, in the most cost-effective manner, to facilitate the Pharr Mission as it applies to management, learning, and community service.

City of Pharr, Texas

Department:

Innovation & Technologies

PERFORMANCE INDICATORS	Actual 2020-2021
<i>Input:</i>	
Number of Full Time Employees	13
Number of Suport Personnel	1
<i>Outputs:</i>	
Number of Users supported	6,305
Number of PC's/laptops supported (All)	8,211
Number of Servers supported	1,662
Number of mobile units supported(PD/FD) (Verizon Report)	1,011
Number of portable data devices supported	5,285
Number of two-radios supported (not towers)	5,227
Number of wireless access points supported	980
Number of surveillance cameras supported	5,809
Number of websites supported	108
Number of non-contracted Printers supported	576
Number of contracted printers	755
Number of Networks supported	1,545
Number of Applications supported	1,032
Number of phone systems supported	24
<i>Effectiveness Measures:</i>	
Number of work orders received	3,727
Number of work orders completed	3,700
Known Security breaches	-
Phone System Processed calls - City	1,370,307
Phone System Processed calls - PD	235,887
Firewall intrusion detection alerts - City	2,037,212
Firewall intrusion detection alerts - Library	1,857,671

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Office of City Communications

Function:

General

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 232,280	\$ 245,400	\$ 344,900	\$ 279,946	\$ 446,200
Employee Benefits	93,754	97,000	123,900	92,088	167,100
Supplies	27,384	50,700	50,700	50,394	58,400
Maintenance	4,929	5,000	14,600	14,600	31,000
Rentals	-	1,200	1,200	15	11,900
Other Services	7,808	22,900	13,300	10,586	18,500
Vehicle Maintenance	5,314	4,000	4,000	2,045	9,600
Debt Service	-	2,600	2,600	2,835	300
Capital Outlay	-	24,000	24,000	26,220	-
DEPARTMENT TOTAL	\$ 371,470	\$ 452,800	\$ 579,200	\$ 478,729	\$ 743,000

Purpose

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

PERFORMANCE INDICATORS

	Actual 2020-2021
<i>Input:</i>	
Number of Full Time Employees	7
<i>Outputs:</i>	
City Events Covered	191
Non-City Events covered	9
Graphics designs	533
Videos	299
Monthly board meetings	116

City of Pharr, Texas

Department: Library

Function:

Culture & Rec.

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 768,759	\$ 816,900	\$ 846,100	\$ 750,943	\$ 830,200
Employee Benefits	280,963	309,200	314,300	277,013	323,000
Supplies	52,483	49,000	49,000	33,834	53,800
Maintenance	33,109	54,500	54,500	46,630	109,500
Rentals	39,328	39,200	39,200	39,096	42,800
Other Services	124,641	126,500	126,500	116,426	140,100
Vehicle Maintenance	1,586	1,600	1,600	1,164	3,000
Debt Service	11,591	12,700	12,700	14,361	12,700
Capital Outlay	125,556	90,000	90,000	71,984	100,000
DEPARTMENT TOTAL	\$ 1,438,016	\$ 1,499,600	\$ 1,533,900	\$ 1,351,452	\$ 1,615,100

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 and Recreation
PERFORMANCE INDICATORS		Actual 2020-2021
<i>Inputs:</i>		
Full Time Employees		30
<i>Outputs:</i>		
Door Count		
Main		95,045
DRC		22,305
Number of Patron Registrations		78,391
Number of Active Borrowers/Cards Issued		40,087
Number of Circulation Transactions		
Main		40,886
DRC		5,580
Items Added to Collection		2,905
Items Deleted from Collection		4,081
Number of Children's Programs		345
Children's Summer Program Registrations		374
Children Reaching Summer Reading Goals		91
Summer Programs Attendance		1,615
Number of Programs		44
Number of Books Read by Children		4,491
<i>Efficiency Measures:</i>		
Percent of Residents with a Library Card		51%

* Expenditures excluding Debt Service/Capital Outlay

City of Pharr, Texas

Department: Grants

Function:

General Government

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 189,571	\$ 192,300	\$ 323,000	\$ 213,175	\$ 373,000
Employee Benefits	57,326	66,000	146,200	104,581	111,300
Supplies	1,129	4,500	4,500	600	7,000
Maintenance	-	1,000	1,000	-	-
Contractual Services	309	-	9,700	3,743	11,200
Vehicle Maintenance	-	-	-	-	500
DEPARTMENT TOTAL	\$ 248,335	\$ 263,800	\$ 484,400	\$ 322,100	\$ 503,000

Purpose

To manage compliance and fiscal management of City Grant's expenditures.

Main Duties

Review grant compliance, request for reimbursement, submit grant financial reporting to Grant agencies.

Divisions

CDBG, Grants

Mission Statement

Performance Indicators

	Actual 2020-2021
Outputs:	
Number of Grant Applications Submitted	28
Number of Grant Applications Awarded	25
Number of New, non-routine Grant Applications Submitted	15
Number of grant applications desk review monitoring	6
Number of grant programmatic work plans amendments submitted	7
Number of grant budget amendments submitted	48
Number of progress quarterly reports submitted	100
Number of quarterly reports Financial status requests (FSR) submitted	4
Number of Non-Profit Monitored	9
Number of SBRA Program Approvals	19
Number of SBRA Program Denied	1
Number of SBRA Program Pending	1
SBRA Program Inquiries	192
Number of Water Utility Hardship Program Approvals	435
Number of Water Utility Hardship Program Denied	12
Number of Water Utility Hardship Program Inquiries	4,020

City of Pharr, Texas

Department: Parks & Recreation

Function: Culture & Rec.

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 2,902,714	\$ 3,303,000	\$ 3,390,600	\$ 2,974,420	\$ 3,354,000
Employee Benefits	994,124	998,900	1,058,300	1,055,836	1,418,300
Supplies	556,105	564,700	605,200	461,639	719,000
Maintenance	58,261	50,000	107,200	100,000	79,200
Rentals	3,356	4,100	8,100	11,484	92,400
Contractual Services	25,324	35,000	-	-	35,000
Other Services	381,980	508,700	408,400	348,306	914,300
Vehicle Maintenance	103,749	103,600	103,600	110,058	77,900
Debt Service	63,954	78,000	78,000	85,225	92,400
Capital Outlay	65,674	180,000	255,000	225,220	-
DEPARTMENT TOTAL	\$ 5,155,240	\$ 5,826,000	\$ 6,014,400	\$ 5,372,188	\$ 6,782,500

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 122 acres of parks, approx. 50 acres of landscaping, four public buildings, as well as recreation and athletic programs for the community.

Divisions

- Administration
- Parks 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 & Recreation

PERFORMANCE INDICATORS		Actual 2020-2021
Outputs:		
Number of rental pavillions available		1
Number of pools available		1
Number of properties maintained		18
Number of park acres maintained		120
Number of pavillions maintained		4
Number of playscape areas maintained		11
Number of Building Maint. work orders		17
Number of Park Landscaping work orders		148
Number of athletic fields maintained		7
Number of recreational programs offered		34
Programs:		
Archery		49
Nature Adventure		82
Painting		52
Pickleball		18
Sweets & Treats		42
Ballet		20
Dance		73
Cheerleading		76
Tumbling		73
Taekwondo		134
Guitar		40
Arts & Craft		54
Chess		40
Theatre Arts		82
Golf		63
Lap swim participants		4,436
Adult learn to swim participants		57
Gus & Goldie participants		430

<i>After school programs:</i>	
Schools Served	12
A&W Arnold Elementary	35
Dr. William Long Elementary	47
Raul Longoria Elementary	31
Daniel Ramirez Elementary	17
Kelly-Pharr Elementary	18
Aida C. Escobar Elementary	16
Henry Ford Elementary	11
Geraldine Palmer Elementary	10
Graciela Garcia Elementary	9
Cesar Chavez Elementary	9
Berta Palacios Elementary	10
Carmen Anaya Elementary	15
<i>Parks Athletics:</i>	
Number of Programs Offered	16
<u>(No. of Participants)</u>	
Pony Baseball/Softball	503
Basketball Camp	56
Kickball Camp	55
Soccer Camp	89
<i>Effectiveness Measures:</i>	
Number of paid Civic Center rentals ^^	10
Number of non-paid Civic Center rentals ^^	282
Number of pavillion rentals	37
Number of paid DRC Exhibit Hall rentals	-
Number of non-paid DRC Exhibit Hall rentals	44
Number of paid DRC Conference rm rentals	3
Number of non DRC Conference rm rentals	24

City of Pharr, Texas

Department: OSE		Function: General Government		Fund: General	
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ -	\$ -	\$ 203,900	\$ 49,979	\$ 207,800
Employee Benefits	-	-	33,700	11,681	64,200
Supplies	-	-	2,500	3,228	43,000
Contractual Services	-	-	5,000	22,812	181,400
Vehicle Maintenance	-	-	500	-	-
DEPARTMENT TOTAL	\$ -	\$ -	\$ 245,600	\$ 87,700	\$ 496,400

Purpose

To assist the organization to translate strategic objectives into actions, strengthen data management practices, facilitate continuous improvement, support government transparency, and facilitate customer research and engagement.

Main Duties

- To assist in performance management.
- To Facilitate continuous improvement
- To straighten data management practices.

Mission Statement

The OSE Department will provide the highest level of support to all City Departments to improve government efficiency and effectiveness through best practices and national standards that promotes the City's tenet of Excellence every day.

City of Pharr, Texas

Department: Legal		Function: General Government		Fund: General	
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 491,300
Employee Benefits	-	-	-	-	121,400
Supplies	-	-	-	-	7,000
Maintenance	-	-	-	-	-
Contractual Services	-	-	-	-	225,100
Vehicle Maintenance	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Non-Departmental	-	-	-	-	-
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 844,800

Purpose

To represent the City in a wide variety of legal services, including drafting of ordinances, resolutions, agreements, in responding to public information requests and in providing legal guidance to City Council, City Boards, Committees, Commissions, and City Administration and Staff, represent the City in civil lawsuits, and prosecuting misdemeanors. The Legal department also serves the purpose of maintaining staff informed of new laws, changes in laws, and providing training regarding legal issues affecting the City.

Main Duties

Advise City officials and departments on a wide range of legal issues Research and provide advice, opinions and recommendations on legal issues that come before the City. Draft municipal ordinances, resolutions, and agreements. Provide advice to City boards, committees, commissions, and City Council Legislative Review Committees.

Mission Statement

The City Attorney's Office strives to provide timely, cost-efficient, quality legal services to support the City Council, City Administration and Staff in fulfilling their missions and implementing policy set by Council; and to advance, advocate, and safeguard the interests of the City in accordance with applicable law.

City of Pharr, Texas

Department: Public Safety Communications		Function: Public Safety	Fund: General		
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 886,597	\$ 1,042,300	\$ 1,331,900	\$ 1,198,830	\$ 1,916,400
Employee Benefits	349,655	403,400	457,700	388,003	730,800
Supplies	58,857	17,800	17,800	12,348	144,300
Maintenance	5,285	8,200	4,700	2,744	4,700
Other Services	255,110	333,200	333,200	273,969	321,300
Vehicle Maintenance	3,097	4,600	4,600	600	2,500
Debt Service	6,268	8,400	8,400	8,400	8,500
DEPARTMENT TOTAL	\$ 1,564,869	\$ 1,817,900	\$ 2,158,300	\$ 1,884,895	\$ 3,128,500

Purpose:

The purpose of the Public Safety Communications department is to serve as a first responder by answering 9-1-1 calls for emergency incidents and dispatching the appropriate units whether it be police, fire, or EMS as well as answering non-emergency phone calls from the general public.

Main Duties:

The main duties in our department are to maintain situational awareness, dispatch appropriate resources, maintain accountability of resources, answer 9-1-1 calls for emergency services.

Divisions:

Police, Fire, EMS, and Medical Transfers.

Mission Statement:

To protect, serve, and Educate.

PERFORMANCE INDICATORS	
	Actual 2020-2021
Outputs:	
Total number of dispatcher calls for service processed	231,581
Incidents within City of Pharr	48,530
Total number of dispatcher calls for service processed	153,163
Calls for service resulting in a unit being dispatched	48,737
EFD Type Calls	7,361
Efficiency Measures:	
Percent of calls answered within 15 seconds	94.68%

City of Pharr, Texas

Department: Human Resources

Function:

General

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 277,891	\$ 414,000	\$ 469,400	\$ 388,874	\$ 461,400
Employee Benefits	116,276	221,300	231,200	173,382	246,600
Supplies	20,680	24,800	24,800	21,098	19,400
Maintenance	-	-	-	2,005	-
Rentals	7,134	6,000	6,000	7,836	7,900
Contractual Services	500	72,000	12,000	7,100	5,000
Other Services	22,845	29,200	29,200	34,205	29,600
Vehicle Maintenance	318	1,700	1,700	605	700
Debt Service	32,812	15,400	15,400	15,400	400
Capital Outlay	-	-	21,200	21,200	-
DEPARTMENT TOTAL	\$ 478,456	\$ 784,400	\$ 810,900	\$ 671,706	\$ 771,000

Purpose

To assist all departments in creating and maintaining a safe, healthy and supportive work environment where staff is valued, respected and given the opportunity to achieve their highest potential through training and development.

Main Duties

Job evaluation, labor relations, learning and development, benefits, Civil Service, compensation, employee relations, health, Human Resource management, recruitment/selection, safety, strategic management

Divisions

Human Resources, Civil Services, Payroll, Risk Management/Benefits

Mission Statement

We continually strive to deliver quality services and exemplary customer service through Pharr PRIDE Leadership Principals & Traits. An innovative, responsive, diverse, and highly performing workforce is sustained through applying best practices in human resources.

PERFORMANCE INDICATORS

	Actual 2020-2021
Outputs:	
Total Number of New Hires FT	213
Total Number of New Hires PT	183
Total Number of FT completing Probation	28
Terminations FT - Voluntary (including retirements)	110
Terminations FT - Involuntary	8
Terminations PT - Voluntary	131
Terminations PT - Involuntary	2
Active FT Employees	668
Active PT Employees	140
Random Drug Test	388
Total Number of reported injuries	181
Total Number of complaints	13
Department Training Hours	194

City of Pharr, Texas

Department: Development Services

Function:

General

Fund: General

EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 868,221	\$ 1,008,500	\$ 1,050,600	\$ 971,630	\$ 1,137,800
Employee Benefits	326,276	365,900	373,400	312,422	438,000
Supplies	72,133	18,800	18,800	16,586	23,900
Maintenance	1,560	1,600	1,600	1,000	1,600
Rentals	10,648	12,500	12,500	15,797	52,000
Contractual Services	12,139	12,300	12,300	18,382	12,300
Other Services	58,981	61,900	61,900	37,187	60,100
Vehicle Maintenance	37,410	35,100	35,100	16,071	31,300
Debt Service	162,608	68,400	68,400	68,400	-
Capital Outlay	-	-	-	21,053	-
DEPARTMENT TOTAL	\$ 1,549,977	\$ 1,585,000	\$ 1,634,600	\$ 1,478,527	\$ 1,757,000

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 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: Development Services

Function: General Government

PERFORMANCE INDICATORS	Actual 2020-2021
<i>Outputs:</i>	
Code Compliance& Health	
Animal Control	16
Building Violations (No Permits)	316
Care of Premise	562
Commercial Business Violations (No Permits)	43
Demo: Bin	-
Demo: Demolish	-
Garage Sales	7
General Nuisance	2
Graffiti	4
Illegal Dumping	203
JV on Right of Way	2
JV on Property	276
Mobile Home Skirting	12
Obstruction of Right of Way	47
Obstruction of View	15
Other	-
Oversized Vehicle in Residential Area	15
No C/O-Commercial	20
No C/O-Residential	77
Electrical Violations	7
Plumbing Violations	30
Parking Lot Maintenance (Commercial)	1
Parking on Sidewalks	4
Parking on Unimproved Surfaces	17
Premises Identification	-
RV's & Boats	30
RV'S in commercial area	2
Semitrailer Violations	9
Sign Violations	22
Stagnant Water/Pot Holes	8
Stop Work Order	14
Street Light Out	112
Storage of Vehicles	21
Swimming Pool Requirements	3
Tire Violations	59
Trashbin Violations	15
Unsafe/Dilapidated Structures	47
Weedy Lots	1,782
Zoning Violations	34

City of Pharr, Texas

Department: Development Services

Function: General

PERFORMANCE INDICATORS	Actual 2020-2021
(No. of)	
Code Violation Mail Out Letters	2,437
Consultations with the Public (Code)	241
CUP Inspections	121
Liens Filed	73
Liens Released	74
Weedy Lot Work Orders Issued	696
Weedy Lot Work Orders Completed	401
Total	4,043
Health Division	
Consultations with the Public (Health)	1,032
Health Violations (Complaints)	42
Health Renewal Mail Out Letters	420
Health Inspections Assigned	569
Health Inspections Completed	520
Health Permits Issued	415
Total	2,998
Municipal Court	
Court Cases Scheduled	357
Court Cases Completed	167
Court Cases Closed	35
Court Cases No Show	144
Total	703
Pro-Active	2,427
Complaints	1,392
Building Safety	
Misc. Building Permits	1,003
Mechanical Permits	553
Plumbing Permits	1,087
Electrical Permits	1,757
Commerical Permits	209
Residential Permits	840
Plan Reviews	295
Certificates of Occupancy Issued	259
Garage Sale Permits	2,220
Number of Inspections	7,561
Consultations with the Public	4
Number of Re-Inspections	455

City of Pharr, Texas

Department: Development Services

Function: General

PERFORMANCE INDICATORS	Actual 2020-2021
(No. of)	
Planning & Zoning	
Consultations with the Public	475
Consultation with other Professionals	108
Subdivision Pre-Apps	45
Subdivision Preliminary Staff Meeting	37
Subdivision Preliminary with Engineer	32
Subdivision P&Z Preliminary	20
Subdivision Construction Staff Meeting	24
Subdivision Construction Meeting with Engineer	15
Subdivision Construction NTP	8
Subdivision Final Walk-Thru	16
Subdivision P&Z Final	13
Subdivision City Commission Final	12
Number of Recorded Subdivisions	14
Number of Change of Zones	27
Number of Conditional Use Permits	35
Number of BYOB Permits	2
Board of Adjustments Cases	-
Abandonment of Easements Applications	3
Abandonment of Easements Recorded	-
Abandonment of ROW Applications	-
Abandonment of ROW Recorded	-
Acquisition of Easements Application	-
Acquisition of Easements Recorded	-
Conditional Use Permits Renewals	88
Conditional Use Permits Re-Inspections	39
Number of Final Building Inspections	20
Number of Final Building Re-Inspections	10
CO Inspections	233
CO Re-Inspections	12
Zoning Request Letters	13
Agenda Packets	290
Special Department Projects	36
Total	808

City of Pharr, Texas					
Department: Engineering		Function: General		Fund: General	
EXPENDITURES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 421,701	\$ 524,600	\$ 531,000	\$ 430,473	\$ 610,500
Employee Benefits	127,445	146,200	147,200	122,252	196,100
Supplies	20,540	8,600	9,400	8,576	9,600
Maintenance	636	1,000	1,000	500	1,000
Rentals	3,529	5,000	5,000	2,124	9,400
Contractual Services	280	-	-	401	10,000
Other Services	17,761	43,900	43,100	27,351	44,200
Vehicle Maintenance	5,759	16,800	16,800	7,035	6,400
Debt Service	10,569	9,200	9,200	9,200	900
Capital Outlay	30,675	-	-	-	16,000
DEPARTMENT TOTAL	\$ 638,896	\$ 755,300	\$ 762,700	\$ 607,913	\$ 904,100

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 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.

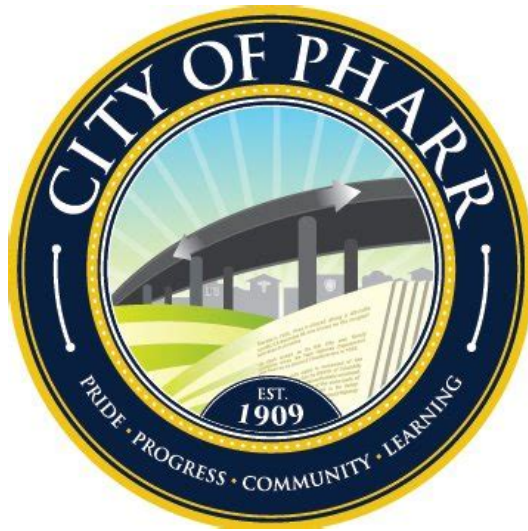
Divisions

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.

Performance Indicators	
	Actual 2020-2021
ENGINEERING	
Subdivisions - Civil Reviews	63
Building Permits - Civil Reviews	76
Professional Services Contracts - Admin. & Mgmt.	23
Professional Services Contracts - Pay Applications Reviewed	234
Grant Funded Projects (Regulatory Compliance) - Admin.	1
Special Projects	31
DRAFTING	
Topographic Surveys	34
GPS Exhibits	9
Construction Plans	26
Special Projects	3
CONSTRUCTION MANAGEMENT	
Subdivisions - Insp. and Mgmt.	18
Subdivisions - One Year Warranty Insp.	1
Building Permits - Insp. and Mgmt.	45
Construction Contracts - Admin.	11
Construciton Contracts - Pay Applications Reviewed	101
Construction Contracts - Insp. and Mgmt.	11
Construction Contracts - One Year Warranty Insp.	-
In-House Projects - Insp. and Mgmt.	1



Special Revenue 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 main departments utilize this fund: Police, Fire and Parks and Recreation.

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 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.

Asset Sharing (Seized Assets): 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 is restricted for the purpose of street improvements.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>Revenues</u>					
500 - General Tax Revenue	\$ 586,222	\$ 600,000	\$ 600,000	\$ 607,319	\$ 600,000
560 - Charges for Current Services	1,078,383	1,081,300	1,081,300	1,073,346	1,073,400
560 - Intergovernmental	618,320	120,000	120,000	288,200	120,000
570 - Grants	2,333,209	7,452,300	7,454,200	1,751,711	7,641,000
580 - Others	22,780	35,000	35,000	4,540	22,100
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 4,638,914	\$ 9,288,600	\$ 9,290,500	\$ 3,725,116	\$ 9,456,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditures</u>					
General government	\$ 1,070,583	\$ 816,400	\$ 818,300	\$ 547,652	\$ 970,000
Public safety	771,161	2,203,100	2,203,100	1,000,077	2,766,500
Highways and Streets	-	3,867,800	3,867,800	-	3,867,800
Debt Service	401,357	405,900	405,900	405,900	386,700
Transfer Out	1,350,350	1,575,400	1,575,400	1,575,400	1,645,500
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Total Expenditures	\$ 3,593,450	\$ 8,868,600	\$ 8,870,500	\$ 3,529,029	\$ 9,636,500
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net Revenues Over/(Under) Expenditures	\$ 1,045,464	\$ 420,000	\$ 420,000	\$ 196,088	\$ (180,000)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
Grants-CDBG - Current Year	\$ 866,668	\$ 1,131,400	\$ 1,131,400	\$ 1,131,400	\$ 1,159,000
Grants-Other CDBG Program Funds	210,374	-	-	1,000	197,700
Transfer In	120,226	-	1,900	1,900	-
Total Revenues	<u>\$ 1,197,267</u>	<u>\$ 1,131,400</u>	<u>\$ 1,133,300</u>	<u>\$ 1,134,300</u>	<u>\$ 1,356,700</u>
EXPENDITURES					
Personnel	\$ 141,565	\$ 178,800	\$ 180,700	\$ 115,447	\$ 162,200
Supplies	3,233	9,000	9,000	3,866	6,000
Maintenance	152	1,500	1,500	-	1,500
Rentals	2,409	3,200	3,200	1,592	2,000
Other	18,539	24,500	24,500	10,346	24,500
Vehicle Maintenance	745	1,500	1,500	-	1,500
Debt Service	401,357	405,900	405,900	405,900	386,700
Non-Departmental	901,995	507,000	507,000	416,400	772,300
Total Expenditures	<u>\$ 1,469,996</u>	<u>\$ 1,131,400</u>	<u>\$ 1,133,300</u>	<u>\$ 953,552</u>	<u>\$ 1,356,700</u>
Net Revenues Over/(Under) Expenditures	<u><u>(272,729)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 180,748</u></u>	<u><u>\$ -</u></u>
EXPENDITURES					
General government	<u>1,469,996</u>	<u>1,131,400</u>	<u>1,133,300</u>	<u>953,552</u>	<u>1,356,700</u>
Total Expenditures	<u><u>\$ 1,469,996</u></u>	<u><u>\$ 1,131,400</u></u>	<u><u>\$ 1,133,300</u></u>	<u><u>\$ 953,552</u></u>	<u><u>\$ 1,356,700</u></u>

City of Pharr, Texas					
Department: Administration			Fund: CDBG		
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 104,601	\$ 131,400	\$ 133,000	\$ 85,015	\$ 116,400
Employee Benefits	36,964	47,400	47,700	30,433	45,800
Supplies	3,233	9,000	9,000	3,866	6,000
Maintenance	152	1,500	1,500	-	1,500
Rentals	2,409	3,200	3,200	1,592	2,000
Other Services	18,539	24,500	24,500	10,346	24,500
Vehicle Maintenance	745	1,500	1,500	-	1,500
Debt Service	401,357	405,900	405,900	405,900	386,700
Capital Outlay	-	-	-	-	-
Non-Departmental	355,736	-	-	-	-
Community Programs	546,259	507,000	507,000	416,400	772,300
DEPARTMENT TOTAL	\$ 1,469,996	\$ 1,131,400	\$ 1,133,300	\$ 953,552	\$ 1,356,700

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

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 2020-2021
Inputs:	
Full time Employees	4
Department Expenditures*	\$ 166,645
Efficiency Measures:	
Grants Awarded vs Applied Percent	N/A
Expenditures per Capita	\$ 2.25

* Expenditures excluding Debt Service/Capital Outlay

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
General	\$ -	\$ 800,000	\$ 800,000	\$ -	\$ -
Police	656,328	1,161,100	1,161,100	609,611	2,416,500
Court	-	-	-	-	-
Fire	119,543	492,000	492,000	-	-
Communication	-	-	-	-	-
Library	87,342	-	-	-	-
Public Works	-	3,867,800	3,867,800	-	3,867,800
Parks & Recreation	-	-	-	-	-
Total Revenues	<u>\$ 863,213</u>	<u>\$ 6,320,900</u>	<u>\$ 6,320,900</u>	<u>\$ 609,611</u>	<u>\$ 6,284,300</u>
<u>EXPENDITURES BY FUNCTION</u>					
Public Safety:					
Police	\$ 656,328	\$ 1,161,100	\$ 1,161,100	\$ 609,611	\$ 2,416,500
Fire	109,662	492,000	492,000	-	-
	<u>765,990</u>	<u>1,653,100</u>	<u>1,653,100</u>	<u>609,611</u>	<u>2,416,500</u>
Culture and Recreation:					
Library	87,342	-	-	-	-
Parks & Recreation	-	-	-	-	-
	<u>87,342</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Environmental:					
Public Works	-	3,867,800	3,867,800	-	3,867,800
	<u>-</u>	<u>3,867,800</u>	<u>3,867,800</u>	<u>-</u>	<u>3,867,800</u>
General:					
General	-	800,000	800,000	-	-
Total Expenditures	<u>\$ 853,332</u>	<u>\$ 6,320,900</u>	<u>\$ 6,320,900</u>	<u>\$ 609,611</u>	<u>\$ 6,284,300</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 9,881</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
<u>EXPENDITURES BY ACTIVITY</u>					
Personnel	\$ 583,665	\$ 1,603,100	\$ 1,603,100	\$ 431,200	\$ 2,416,500
Supplies	24,381	-	-	-	-
Other	-	300,000	300,000	-	-
Vehicle Maintenance	2,544	-	-	-	-
Capital Outlay	155,278	4,417,800	4,417,800	178,411	3,867,800
Total Expenditures	<u>\$ 765,868</u>	<u>\$ 6,320,900</u>	<u>\$ 6,320,900</u>	<u>\$ 609,611</u>	<u>\$ 6,284,300</u>

* Excludes American Rescue Plan Funds awarded in 2021. Funds still not allocated.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
Intergovernmental	\$ 618,320	\$ 120,000	\$ 120,000	\$ 288,200	\$ 120,000
Interest	9,944	20,000	20,000	2,500	20,000
Total	<u>\$ 628,264</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 290,700</u>	<u>\$ 140,000</u>
EXPENDITURES					
Public Safety:					
Personnel	\$ 5,170	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	216,151	100,000
Maintenance	-	-	-	-	-
Other	-	50,000	50,000	163,190	-
Transfer Out	-	-	-	-	-
Capital Outlay	-	500,000	500,000	-	250,000
Total	<u>\$ 5,170</u>	<u>\$ 550,000</u>	<u>\$ 550,000</u>	<u>\$ 379,341</u>	<u>\$ 350,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 623,094</u>	<u>\$ (410,000)</u>	<u>\$ (410,000)</u>	<u>\$ (88,641)</u>	<u>\$ (210,000)</u>

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

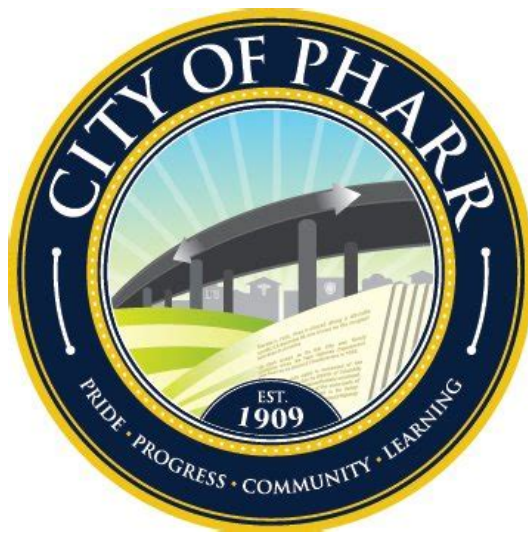
	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Hotel/Motel Tax	\$ 586,222	\$ 600,000	\$ 600,000	\$ 607,319	\$ 600,000
Interest	-	-	-	-	-
Total	\$ 586,222	\$ 600,000	\$ 600,000	\$ 607,319	\$ 600,000
<u>EXPENDITURES</u>					
General government:					
Other Services	1,944	90,900	90,900	-	-
Culture and Recreation:					
Transfer Out-General Fund	30,000	60,000	60,000	60,000	150,900
Transfer Out-PEDC	-	-	-	-	-
Transfer Out-Chamber	68,400	68,400	68,400	68,400	68,400
Transfer Out-Tax Notes	190,350	380,700	380,700	380,700	380,700
Sub Total	288,750	509,100	509,100	509,100	600,000
Total	290,694	600,000	600,000	509,100	600,000
Net Revenues Over/(Under) Expenditures	\$ 295,528	\$ -	\$ -	\$ 98,219	\$ -

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Parkland Dedication Fees	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Interest	500	500	350	-	-
Total	\$ 500	\$ 30,500	\$ 30,350	\$ 30,000	\$ 30,000
<u>EXPENDITURES</u>					
Culture and Recreation:					
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over/(Under) Expenditures	\$ 500	\$ 30,500	\$ 30,350	\$ 30,000	\$ 30,000

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Paving & Drainage Fee	\$ 1,078,383	\$ 1,051,300	\$ 1,051,300	\$ 1,043,346	\$ 1,043,400
Interest Income	<u>12,836</u>	<u>15,000</u>	<u>15,000</u>	<u>2,040</u>	<u>2,100</u>
Total	<u>\$ 1,091,219</u>	<u>\$ 1,066,300</u>	<u>\$ 1,066,300</u>	<u>\$ 1,045,386</u>	<u>\$ 1,045,500</u>
<u>EXPENDITURES</u>					
Highways and Streets:					
Transfer Out	<u>\$ 1,061,600</u>	<u>\$ 1,066,300</u>	<u>\$ 1,066,300</u>	<u>\$ 1,066,300</u>	<u>\$ 1,045,500</u>
Total	<u>\$ 1,061,600</u>	<u>\$ 1,066,300</u>	<u>\$ 1,066,300</u>	<u>\$ 1,066,300</u>	<u>\$ 1,045,500</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 29,619</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (20,914)</u></u>	<u><u>\$ -</u></u>



Capital Project Funds

Capital Project 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 Utility Fund Capital Improvement program.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Intergovernmental	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 30,000,000
Transfers In	<u>3,987,460</u>	<u>1,208,200</u>	<u>1,208,200</u>	<u>3,708,200</u>	<u>14,757,800</u>
			-		
Total Revenues	<u>\$ 8,987,460</u>	<u>\$ 6,208,200</u>	<u>\$ 6,208,200</u>	<u>\$ 8,708,200</u>	<u>\$ 44,757,800</u>
<u>EXPENDITURES</u>					
Parks	\$ 3,000	\$ 285,000	\$ 285,000	\$ 2,565,892	\$ 1,249,000
Street Projects	10,239,636	5,950,800	5,950,800	413,142	850,000
Infrastructure	-	1,000,000	1,000,000	450,000	40,000,000
Other	24,476,712	40,308,200	40,308,200	17,936,722	8,055,700
Debt Service	<u>1,171,644</u>	<u>1,208,200</u>	<u>1,208,200</u>	<u>1,208,200</u>	<u>1,208,200</u>
Total Expenditures	<u>\$ 34,719,348</u>	<u>\$ 47,544,000</u>	<u>\$ 47,544,000</u>	<u>\$ 21,365,755</u>	<u>\$ 51,362,900</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ (25,731,888)</u></u>	<u><u>\$ (41,335,800)</u></u>	<u><u>\$ (41,335,800)</u></u>	<u><u>\$ (12,657,555)</u></u>	<u><u>\$ (6,605,100)</u></u>

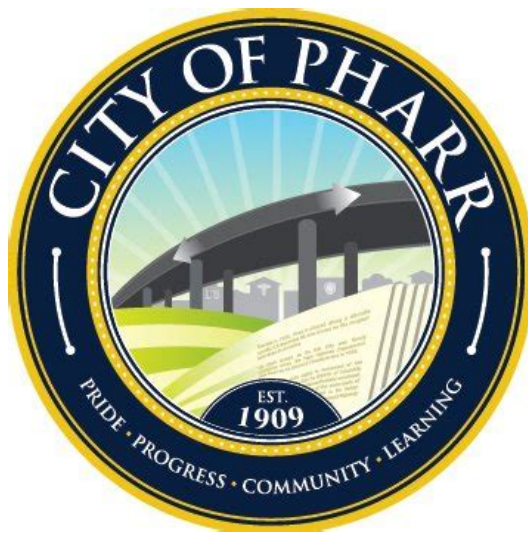
**CITY OF PHARR, TX
BRIDGE CAPITAL IMPROVEMENT PROJECTS FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Debt Proceeds	2,187,457	1,920,000	1,920,000	45,000,000	20,000,000
Grants	112,085	19,779,900	19,779,900	1,115,119	-
Total Revenues	<u>\$ 2,299,541</u>	<u>\$ 21,699,900</u>	<u>\$ 21,699,900</u>	<u>\$ 46,115,119</u>	<u>\$ 20,000,000</u>
<u>EXPENSES</u>					
Capital Projects	\$ 145,177	\$ 21,699,900	\$ 21,699,900	\$ 4,734,743	\$ 61,115,300
Other	-	-	-	-	-
Total Expenses	<u>\$ 145,177</u>	<u>\$ 21,699,900</u>	<u>\$ 21,699,900</u>	<u>\$ 4,734,743</u>	<u>\$ 61,115,300</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 2,154,365</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 41,380,376</u></u>	<u><u>\$ (41,115,300) *</u></u>

* Cash available from Debt Proceeds

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
TWDB Grant	9,284,989	-	-	-	-
Total Revenues	<u>\$ 9,284,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENSES</u>					
Capital Projects	<u>\$ 269,780</u>	<u>\$ 30,739,000</u>	<u>\$ 30,739,000</u>	<u>\$ 3,159,663</u>	<u>\$ 30,324,400</u>
Total Expenses	<u>\$ 269,780</u>	<u>\$ 30,739,000</u>	<u>\$ 30,739,000</u>	<u>\$ 3,159,663</u>	<u>\$ 30,324,400</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ 9,015,209</u></u>	<u><u>\$ (30,739,000)</u></u>	<u><u>\$ (30,739,000)</u></u>	<u><u>\$ (3,159,663)</u></u>	<u><u>\$ (30,324,400)</u></u>



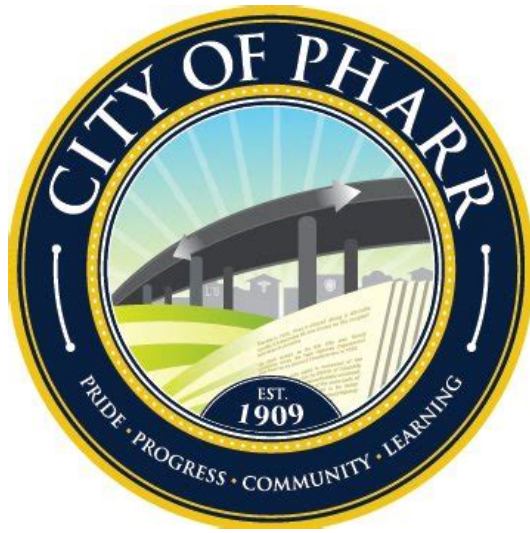
Debt Service Fund

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

Debt Service: This fund accounts for the accumulation of resources from property taxes interest and sinking portion for the payment of General and Certificates of Obligations.

**CITY OF PHARR, TX
DEBT SERVICE
SUMMARY OF REVENUES AND EXPENDITURES**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
Property Tax (Current & Delinquent)	\$ 4,598,651	\$ 5,028,500	\$ 5,028,500	\$ 5,063,788	\$ 5,388,900
Property Tax Penalty and Interest	88,321	50,000	50,000	126,220	100,000
Interest	52,683	86,200	86,200	9,701	10,000
Transfer In	<u>3,430,900</u>	<u>2,722,200</u>	<u>2,722,200</u>	<u>2,722,200</u>	<u>836,800</u>
Total Revenues	<u>\$ 8,170,555</u>	<u>\$ 7,886,900</u>	<u>\$ 7,886,900</u>	<u>\$ 7,921,909</u>	<u>\$ 6,335,700</u>
EXPENDITURES					
Principal	\$ 5,197,924	\$ 5,035,700	\$ 5,035,700	\$ 5,035,700	\$ 3,262,000
Interest	2,668,711	2,851,200	2,851,200	2,851,200	2,705,200
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,500</u>
Total Expenditures	<u>\$ 7,866,635</u>	<u>\$ 7,886,900</u>	<u>\$ 7,886,900</u>	<u>\$ 7,886,900</u>	<u>\$ 6,335,700</u>
Net Revenues Over/(Under) Expenditures	<u><u>\$ 303,921</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 35,009</u></u>	<u><u>\$ -</u></u>



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.

EMS: is used to account for the City's Ambulance Services.

FIBER: is used to account for the City's new Wi-Fi Services to be provided.

Bridge Fund: is used to account for the City's International Bridge operations. The Bridge enables traffic (mainly commercial) to flow to and from Mexico.

Golf Course Fund: is used to account for the City's Tierra del Sol Golf Course operations.

**CITY OF PHARR, TX
COMBINED ENTERPRISE FUNDS
SUMMARY OF REVENUES AND EXPENSES
BUDGET 2021-2022**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>Revenues</u>					
Water Fees	\$ 9,164,143	\$ 9,368,100	\$ 9,368,100	\$ 9,438,605	\$ 9,977,900
Sewer Fees	7,032,227	7,043,700	7,043,700	7,115,339	7,311,000
Toll Fees	14,367,656	14,100,000	14,100,000	15,595,294	16,327,900
Ambulance Service Fees	-	-	5,947,000	566,901	24,175,400
Fiber Optic/ Broadband Fees	-	-	-	-	6,119,900
Direct Golf Course Fees	717,104	724,000	724,000	706,109	707,200
Intergovernmental	-	-	1,000,000	1,000,000	-
Other	929,910	354,900	354,900	361,290	544,000
Interest	169,877	171,400	171,400	34,464	56,900
Lease Proceeds	-	-	-	-	2,548,000
Transfer In	530,637	529,600	621,000	443,267	893,900
Total Revenues	<u>\$ 32,911,556</u>	<u>\$ 32,291,700</u>	<u>\$ 39,330,100</u>	<u>\$ 35,261,269</u>	<u>\$ 68,662,100</u>
<u>Expenses</u>					
Personnel Services	5,882,560	6,613,000	10,857,800	7,998,149	19,368,500
Supplies	1,744,154	1,780,800	2,236,100	2,081,223	4,206,600
Maintenance	1,215,979	1,089,100	1,293,600	990,309	2,106,200
Rentals	102,389	15,800	839,900	691,620	3,609,400
Other Services	2,551,456	2,633,000	2,921,500	3,645,985	4,468,100
Vehicle Maintenance	217,498	238,600	598,900	574,085	684,400
Long Term Debt Service	5,548,249	5,569,900	5,569,900	5,569,900	7,808,300
Debt Service-Lease	353,239	1,269,300	1,269,300	1,269,230	1,235,200
Capital Outlay	323,115	-	1,000,000	1,185,947	6,338,000
Transfer Out	10,450,869	10,432,400	11,317,200	9,194,001	15,898,400
Non-Departmental	7,521,702	2,649,800	1,611,200	3,351,620	1,139,900
Total Expenditures	<u>\$ 35,911,207</u>	<u>\$ 32,291,700</u>	<u>\$ 39,515,400</u>	<u>\$ 36,552,070</u>	<u>\$ 66,863,000</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (2,999,651)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (185,300)</u></u>	<u><u>\$ (1,290,801)</u></u>	<u><u>\$ 1,799,100</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, 2020 THROUGH SEPTEMBER 30, 2021

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
Operating revenues:					
Charges for sales and services:					
Water sales	\$ 8,891,179	\$ 9,082,600	\$ 9,082,600	\$ 9,107,908	\$ 9,692,400
Sewer service	6,977,578	6,986,000	6,986,000	7,087,091	7,282,700
Tap fees	327,614	343,200	343,200	358,945	313,800
Other	29,724	14,300	14,300	10,364	12,700
Total operating revenues	<u>16,226,095</u>	<u>16,426,100</u>	<u>16,426,100</u>	<u>16,564,308</u>	<u>17,301,600</u>
EXPENSES					
Operating expenses:					
Personnel services	3,808,466	4,351,200	4,420,400	3,789,006	4,533,700
Supplies and Materials	1,436,205	1,360,300	1,719,100	1,479,985	2,383,700
Contractual Services	8,802,176	4,948,000	4,087,800	5,456,395	3,879,300
Total operating expenses	<u>14,046,847</u>	<u>10,659,500</u>	<u>10,227,300</u>	<u>10,725,386</u>	<u>10,796,700</u>
Operating income (loss)	<u>2,179,248</u>	<u>5,766,600</u>	<u>6,198,800</u>	<u>5,838,922</u>	<u>6,504,900</u>
Nonoperating revenues (expenses):					
Investment earnings	111,065	93,400	93,400	18,879	20,000
Interest expense	(1,308,483)	(1,222,200)	(1,222,200)	(1,222,134)	(1,154,300)
Principal expense	(4,853,064)	(3,936,600)	(3,936,600)	(3,936,596)	(4,316,900)
Capital Outlay	(183,455)	-	-	-	(3,023,000)
Debt Proceeds	-	-	-	-	2,548,000
Other	595,939	-	-	-	-
Total nonoperating revenues (expenses)	<u>(5,637,997)</u>	<u>(5,065,400)</u>	<u>(5,065,400)</u>	<u>(5,139,851)</u>	<u>(5,926,200)</u>
Income before contributions and transfers	<u>(3,458,749)</u>	<u>701,200</u>	<u>1,133,400</u>	<u>699,070</u>	<u>578,700</u>
Transfers in	-	-	69,200	69,200	-
Transfers out					
General Fund	(571,400)	(701,200)	(701,200)	(701,200)	(578,700)
Debt Service	-	-	-	-	-
Utility CIP Projects	(1,594,568)	-	(740,300)	(740,300)	-
Changes in net assets	<u>(5,624,718)</u>	<u>-</u>	<u>(238,900)</u>	<u>(673,230)</u>	<u>-</u>
Total net assets (non-GAAP) - beginning	<u>101,546,953</u>	<u>101,546,953</u>	<u>101,546,953</u>	<u>101,546,953</u>	<u>101,546,953</u>
Total net assets (non-GAAP) - ending	<u>\$ 95,922,235</u>	<u>\$ 101,546,953</u>	<u>\$ 101,308,053</u>	<u>\$ 100,873,723</u>	<u>\$ 101,546,953</u>

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Water	\$ 9,164,143	\$ 9,368,100	\$ 9,368,100	\$ 9,438,605	\$ 9,977,900
Sewer	7,032,227	7,043,700	7,043,700	7,115,339	7,311,000
Other	29,724	14,300	14,300	10,364	12,700
Grants	595,939	-	-	-	-
Lease Proceeds	-	-	-	-	2,548,000
Interest	111,065	93,400	93,400	18,879	20,000
Transfer In	-	-	69,200	69,200	-
Total Revenues	<u>\$ 16,933,099</u>	<u>\$ 16,519,500</u>	<u>\$ 16,588,700</u>	<u>\$ 16,652,387</u>	<u>\$ 19,869,600</u>
<u>EXPENSES</u>					
81 Administration	\$ 1,075,561	\$ 1,055,700	\$ 1,093,100	\$ 1,097,554	\$ 1,188,700
82 Water Production	2,479,011	2,452,300	2,523,800	2,178,054	3,235,400
83 Water Distribution	2,093,606	2,322,600	2,352,100	2,033,066	4,139,600
84 Water Treatment Plant	2,297,483	2,369,800	2,593,600	2,070,659	2,941,300
86 Sewer Collection	240,032	361,300	600,200	468,337	2,064,000
87 Non-Departmental	8,517,408	3,105,900	2,812,900	4,626,046	1,406,100
72 Debt Service	905,891	4,851,900	4,851,900	4,851,900	4,894,500
Total Expenses	<u>\$ 17,608,992</u>	<u>\$ 16,519,500</u>	<u>\$ 16,827,600</u>	<u>\$ 17,325,616</u>	<u>\$ 19,869,600</u>
Net Revenues Over/(Under) Expenses	<u>\$ (675,894)</u>	<u>\$ -</u>	<u>\$ (238,900)</u>	<u>\$ (673,230)</u>	<u>\$ -</u>
1100- Personnel Services	\$ 3,808,466	\$ 4,351,200	\$ 4,420,400	\$ 3,789,006	\$ 4,533,700
2200- Supplies	1,436,205	1,360,300	1,719,100	1,479,985	2,383,700
3300- Maintenance	717,089	839,100	1,006,000	762,409	734,800
4400- Rentals	21,249	3,500	4,000	4,140	547,300
5500- Other Services	1,533,711	1,501,100	1,506,800	1,321,638	1,578,400
6600- Vehicle Maintenance	178,687	199,600	199,600	183,661	191,400
72/73 Long Term Debt Service	905,891	4,851,900	4,851,900	4,851,900	4,894,500
7700- Debt Service-Lease	306,832	306,900	306,900	306,830	576,700
8800- Capital Outlay	183,455	-	-	-	3,023,000
9900- Transfer Out	2,165,968	701,200	1,441,500	1,441,500	578,700
9900- Non-Departmental	6,351,439	2,404,700	1,371,400	3,184,546	827,400
	<u>\$ 17,608,992</u>	<u>\$ 16,519,500</u>	<u>\$ 16,827,600</u>	<u>\$ 17,325,616</u>	<u>\$ 19,869,600</u>

City of Pharr, Texas

Department: Debt Service

Fund: Utility

EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Financial Services	\$ 1,756	\$ -	\$ -	\$ -	\$ -
2017 CWSRF Interest - TWDB	658,450	601,700	601,700	601,700	542,700
2007A DWSRF Interest - TWDB	222,230	198,400	198,400	198,400	173,500
2007B Interest - NADBank	181,875	162,000	162,000	162,000	141,400
2020A DWSRF - Interest	-	11,700	11,700	11,700	10,800
2020B DWSRF - Interest	-	14,900	14,900	14,900	15,200
2013 DWSRF Interest - TWDB	158,565	156,600	156,600	156,600	153,900
2015 DWSRF Interest - TWDB	46,839	45,600	45,600	45,600	44,000
2017 CWSRF Principal - TWDB	885,000	1,475,000	1,475,000	1,475,000	1,535,000
2007A DWSRF Principal - TWDB	1,420,000	905,000	905,000	905,000	930,000
2007B Principal - NADBank	530,000	550,000	550,000	550,000	570,000
2020A DWSRF - Principal	-	200,000	200,000	200,000	220,000
2020B DWSRF - Principal	-	200,000	200,000	200,000	220,000
2013 DWSRF Principal - TWDB	255,000	255,000	255,000	255,000	260,000
2015 DWSRF Interest - TWDB	75,000	76,000	76,000	76,000	78,000
DEPARTMENT TOTAL	\$ 4,434,715	\$ 4,851,900	\$ 4,851,900	\$ 4,851,900	\$ 4,894,500

City of Pharr, Texas

Department: Administration			Fund: Utility		
EXPENSES	Actual 2019-2020	Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 318,234	\$ 321,900	\$ 329,900	\$ 345,100	\$ 340,700
Employee Benefits	138,440	152,200	153,600	125,277	153,700
Supplies	133,969	157,700	157,700	152,117	166,000
Maintenance	207,730	183,100	211,100	196,194	243,600
Rentals	17,914	-	-	-	5,900
Contractual Services	259,274	240,800	240,800	278,867	278,800
DEPARTMENT TOTAL	\$ 1,075,561	\$ 1,055,700	\$ 1,093,100	\$ 1,097,554	\$ 1,188,700

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 2020-2021
Inputs:	
Number of Full time employees	9
Outputs:	
No. of City Hall Payments	50,499
No. of North Substation Payments	4,546
No. of Online Payments	74,737
No. of Phone Payments	54,093
No. of Super Market Substation Payments	4,001
No. of Substation Payments	13,756
No. of Auto Drafts	11,099
No. of Total Bills Mailed	256,680

City of Pharr, Texas

Department: Water Production			Fund: Utility		
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 578,027	\$ 677,900	\$ 690,600	\$ 574,513	\$ 715,000
Employee Benefits	228,386	283,500	285,300	242,146	305,700
Supplies	601,864	516,700	611,700	537,757	747,200
Maintenance	156,743	124,000	124,000	115,817	234,000
Rentals	92	500	500	100	128,900
Other Services	553,171	521,100	483,100	371,187	462,500
Vehicle Maintenance	14,635	21,700	21,700	29,704	45,800
Debt Service	306,832	306,900	306,900	306,830	331,300
Capital Outlay	39,262	-	-	-	265,000
DEPARTMENT TOTAL	\$ 2,479,011	\$ 2,452,300	\$ 2,523,800	\$ 2,178,054	\$ 3,235,400

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.

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	
	<u>Actual 2020-2021</u>
Inputs:	
Outputs:	
Water Quality Level Awarded	Superior
TCEQ Violatons for Water Treatment Plant	3
TCEQ Violatons for Waste Water Treatment Plant	20
No. of Work Orders Completed	8,504

City of Pharr, Texas

Department: Water Distribution			Fund: Utility		
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 950,942	\$ 1,127,900	\$ 1,153,400	\$ 987,197	\$ 1,139,000
Employee Benefits	481,201	515,700	519,700	390,756	547,500
Supplies	419,140	417,900	417,900	399,632	976,200
Maintenance	21,018	46,500	46,500	14,000	46,500
Rentals	3,208	3,000	3,000	4,040	150,000
Contractual Services	77,236	81,900	81,900	109,170	111,700
Vehicle Maintenance	140,860	129,700	129,700	128,271	52,000
Debt Service	-	-	-	-	66,700
Capital Outlay	-	-	-	-	1,050,000
DEPARTMENT TOTAL	\$ 2,093,606	\$ 2,322,600	\$ 2,352,100	\$ 2,033,066	\$ 4,139,600

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.

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.

City of Pharr, Texas

Department: Water Treatment Plant			Fund: Utility		
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 818,306	\$ 895,600	\$ 909,200	\$ 843,168	\$ 958,400
Employee Benefits	294,930	376,500	378,700	280,848	373,700
Supplies	251,516	185,900	449,700	334,712	350,100
Maintenance	259,566	357,000	257,000	131,383	137,200
Rentals	35	-	500	-	145,900
Contractual Services	510,393	526,200	569,900	462,153	594,300
Vehicle Maintenance	18,545	28,600	28,600	18,395	52,000
Debt Service	-	-	-	-	29,700
Capital Outlay	144,193	-	-	-	300,000
DEPARTMENT TOTAL	\$ 2,297,483	\$ 2,369,800	\$ 2,593,600	\$ 2,070,659	\$ 2,941,300

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.

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.

City of Pharr, Texas

Department: Wastewater (Sewer) Collection System			Fund: Utility		
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Supplies	\$ 29,716	\$ 82,100	\$ 82,100	\$ 55,768	\$ 144,200
Maintenance	72,033	128,500	367,400	305,015	73,500
Rentals	-	-	-	-	116,600
Other Services	133,636	131,100	131,100	100,262	131,100
Vehicle Maintenance	4,647	19,600	19,600	7,291	41,600
Debt Service	-	-	-	-	149,000
Capital Outlay	-	-	-	-	1,408,000
DEPARTMENT TOTAL	\$ 240,032	\$ 361,300	\$ 600,200	\$ 468,337	\$ 2,064,000

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.

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.

City of Pharr, Texas

Department: Non-Departmental			Fund: Utility		
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Legal	\$ 18,000	\$ -	\$ -	\$ -	\$ -
Engineering	70,170	779,600	504,600	370,639	75,000
Water rights	-	78,800	78,800	2,300,000	78,800
Raw water	450,421	550,000	550,000	406,207	550,000
Depreciation	5,141,912	-	-	-	-
Transfer out - General Fund	571,400	701,200	701,200	701,200	578,700
Transfer out - Capital Projects	1,594,568	-	740,300	740,300	-
Transfer out - Debt Service	-	-	-	-	-
Other	670,937	996,300	238,000	107,700	123,600
DEPARTMENT TOTAL	\$ 8,517,408	\$ 3,105,900	\$ 2,812,900	\$ 4,626,046	\$ 1,406,100

**CITY OF PHARR, TX
EMS SUMMARY
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Ground Revenue	\$ -	\$ -	\$ 3,583,900	\$ 323,661	\$ 9,673,400
Transfer Revenue	-	-	-	-	1,422,000
Flight Revenue	-	-	2,363,100	243,240	9,000,000
Fixed Wing Revenue	-	-	-	-	4,080,000
CARES Act-Grant	-	-	1,000,000	1,000,000	-
Total	\$ -	\$ -	\$ 6,947,000	\$ 1,566,901	\$ 24,175,400
<u>EXPENSES</u>					
Personnel	\$ -	\$ -	\$ 4,133,100	\$ 2,208,463	\$ 11,160,300
Supplies	-	-	112,500	312,290	650,000
Maintenance	-	-	45,600	15,000	309,000
Rentals	-	-	823,600	613,900	2,946,000
Other	-	-	326,200	97,627	707,900
Vehicle Maintenance	-	-	361,500	364,216	446,700
Capital Outlay	-	-	1,000,000	1,173,447	2,870,000
Transfer Out	-	-	144,500	-	3,286,400
Total	\$ -	\$ -	\$ 6,947,000	\$ 4,784,943	\$ 22,376,300
Net Revenues Over/(Under) Expenses	\$ -	\$ -	\$ -	\$ (3,218,042)	\$ 1,799,100

City of Pharr, Texas

Department: Administration

Fund: EMS

EXPENSES	Actual 2019-2020	Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ -	\$ -	\$ 3,049,700	\$ 1,723,685	\$ 8,025,100
Employee Benefits	-	-	1,083,400	484,778	3,135,200
Supplies	-	-	112,500	312,290	650,000
Maintenance	-	-	45,600	15,000	309,000
Rentals	-	-	823,600	613,900	2,946,000
Contractual Services	-	-	326,200	97,627	707,900
Vehicle Maintenance	-	-	361,500	364,216	446,700
Debt Service	-	-	-	-	-
Capital Outlay	-	-	1,000,000	1,173,447	2,870,000
Transfer Out	-	-	144,500	-	3,286,400
DEPARTMENT TOTAL	\$ -	\$ -	\$ 6,947,000	\$ 4,784,943	\$ 22,376,300

Purpose

The purpose of Emergency Medical Services Department is to provide the best pre-hospital care in the emergency, non emergency, fixed-wing, rotor-wing, and tactical to all of the service areas that we serve.

Main Duties

The main duties of the Emergency Medical Services Department is to respond to 9-1-1 requests for service in the City of Pharr, Hidalgo County Emergency Service District # 2 (Edcouch, La Villa, Elsa, Monte) Hidalgo County Precinct 3 (Penitas, Sullivan City, Alton, McCook) Respond to non emergency requests for service from hospitals wot which we have preferred provider agrements with. Respond to request for service on both the rotor-wing and fixed-wing with the 4 county region on both emergnecy and non emergnecy.

Divisions

EMS Administration / Command
Ground Operations
Non Emergency
Special Operations (flight/tactical)

Mission Statement

To provide the best prehospital care for citizens through quick response, training, and the latest technology

PERFORMANCE INDICATORS

	Actual 2020-2021
Trip Volume	4,658
Gross Collection Rate	52%
Revenue per Trip	\$ 355
% of Category Payor:	
Commercial	10%
Medicaid	15%
Medicare	29%
Misc. Government	1%
Self-Pay	45%

**CITY OF PHARR, TX
FIBER SUMMARY
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Fiber Revenue	\$ -	\$ -	\$ -	\$ -	\$ 6,119,900
Other	-	-	-	-	26,400
Interest	-	-	-	-	17,000
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,163,300</u>
<u>EXPENSES</u>					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ 1,424,000
Supplies	-	-	-	-	752,600
Maintenance	-	-	-	-	509,200
Rentals	-	-	-	-	3,200
Other	-	-	-	-	692,800
Vehicle Maintenance	-	-	-	-	17,000
Long Term Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	445,000
Transfer Out	-	-	-	-	2,270,200
Non-Departmental	-	-	-	-	49,300
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,163,300</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, Texas

Department: Administration

Fund: Fiber Optic

EXPENSES	Actual 2019-2020	Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ -	\$ -	\$ -	\$ -	\$ 988,600
Employee Benefits	-	-	-	-	435,400
Supplies	-	-	-	-	752,600
Maintenance	-	-	-	-	509,200
Rentals	-	-	-	-	3,200
Contractual Services	-	-	-	-	692,800
Vehicle Maintenance	-	-	-	-	17,000
Debt Service	-	-	-	-	-
Capital Outlay	-	-	-	-	445,000
Transfer Out	-	-	-	-	2,319,500
DEPARTMENT TOTAL	\$ -	\$ -	\$ -	\$ -	\$ 6,163,300

Purpose

To assist all City of Pharr residents and businesses and offer them an excellent experience by providing them an additional cost-effective option for high-speed internet services.

Main Duties

o Systems & Security

Maintain high availability and redundancy for all operational systems and providing a secure environment for our services.

o Network Operations

Maintain high availability and redundancy for all fiber infrastructure to provide reliable high-quality internet services to our customers.

o Customer Service

Assist customers with all customer service needs as it relates to technical functionality of the services being offered.

Divisions

Systems & Security, Network Infrastructure Operations, and Customer Service

Mission Statement

TeamPharr.Net will provide the highest quality technology-based services, in the most cost-effective manner, and with superior customer service.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Toll Fees	\$ 14,367,656	\$ 14,100,000	\$ 14,100,000	\$ 15,595,294	\$ 16,327,900
Other	227,468	248,600	248,600	260,581	422,900
Interest	48,897	66,200	66,200	13,860	14,000
Transfer In - Other	-	-	-	-	368,500
Total	\$ 14,644,021	\$ 14,414,800	\$ 14,414,800	\$ 15,869,735	\$ 17,133,300
<u>EXPENSES</u>					
Personnel	\$ 1,303,035	\$ 1,378,100	\$ 1,398,400	\$ 1,236,149	\$ 1,406,000
Supplies	157,008	176,000	186,000	158,311	275,200
Maintenance	402,032	220,000	210,000	127,050	461,700
Rentals	5,242	5,300	5,300	5,863	41,000
Other	911,748	1,025,600	1,025,600	2,129,179	1,386,300
Vehicle Maintenance	14,184	19,200	19,200	12,064	10,600
Long Term Debt Service	96,929	1,619,600	1,619,600	1,619,600	3,526,200
Capital Outlay	139,660	-	-	-	-
Transfer Out	8,284,900	9,731,200	9,731,200	7,752,501	9,763,100
Non-Departmental	956,228	239,800	239,800	167,074	263,200
Total	\$ 12,270,965	\$ 14,414,800	\$ 14,435,100	\$ 13,207,791	\$ 17,133,300
Net Revenues Over/(Under) Expenses	\$ 2,373,057	\$ -	\$ (20,300)	\$ 2,661,944	\$ -

City of Pharr, Texas

Department: Administration		Fund: Bridge			
EXPENSES	Actual 2019-2020	Original Budget 2020-2021	Amended Budget 2020-2021	Projected Actual 2020-2021	Original Budget 2021-2022
Salaries	\$ 937,061	\$ 914,600	\$ 932,200	\$ 910,178	\$ 1,001,900
Employee Benefits	365,974	473,500	476,200	335,971	414,100
Supplies	157,008	176,000	186,000	158,311	275,200
Maintenance	402,032	220,000	210,000	127,050	461,700
Rentals	5,242	5,300	5,300	5,863	41,000
Contractual Services	321,724	239,700	239,700	1,323,064	474,700
Other Services	590,024	811,100	811,100	806,115	911,600
Vehicle Maintenance	14,184	19,200	19,200	12,064	10,600
Debt Service - Bonds/Notes	96,929	1,619,600	1,619,600	1,619,600	3,526,200
Capital Outlay	139,660	-	-	-	-
Lobbying	136,000	204,600	204,600	157,074	253,200
Non-Departmental					
Transfers Out - General Fund Ops	6,977,700	7,324,400	7,324,400	5,303,201	9,237,700
Transfers Out -for UTRGV	-	500,000	500,000	500,000	-
Transfer Out-for Golf Operations	286,050	529,600	529,600	572,100	525,400
Transfer Out-Debt Service	1,021,150	1,377,200	1,377,200	1,377,200	-
DEPARTMENT TOTAL	\$ 11,450,736	\$ 14,414,800	\$ 12,528,300	\$ 13,207,791	\$ 17,133,300

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.

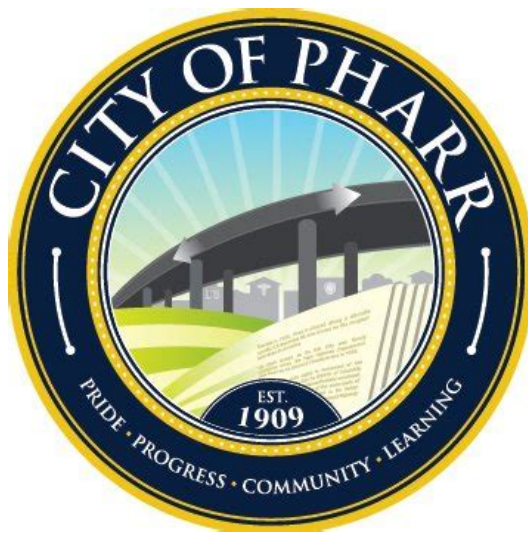
City of Pharr, Texas

Department: Administration

PERFORMANCE INDICATORS	Actual 2020-2021
<i>Outputs:</i>	
Southbound Truck Crossings	566,918
Southbound Car Crossings	843,452
Average Daily Car Crossings	2,316
Average Daily Truck Crossings	1,558
Number of New Commercial Accounts	41
Total of Commercial Accounts	375
Number of Discounts Given to Major Crosser	39
Amount of Discounts Given to Major Crosser	\$ 125,288
<i>Effectiveness Measures:</i>	
Total Toll Revenue	\$ 16,000,000
<i>Efficiency Measures:</i>	
Avg Crossings Processed per Collector	10,715
Percent of Commercial Trucks	40%
Percent of Non-commercial	60%
Percent of Crossers Using AVI's	57%
Percent of Crossers Using Cash	34%
Percent of Crossers Using Pesos	5.0%
Avg Crossings Time for Southbound Cars	5 to 10 minutes
Avg Crossings Time for Southbound Trucks	10 to 30 minutes
Avg Crossings Time for Northbound Cars	30 minut. to 3 Hrs.
Avg Crossings Time for Northbound Trucks	45 minut. to 3 Hrs.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Green & Member Fees	\$ 429,621	\$ 407,900	\$ 407,900	\$ 417,585	\$ 419,100
Cart Rental	194,126	184,200	184,200	212,134	203,200
Food & Beverage	93,357	131,900	131,900	76,390	84,900
Other	76,779	92,000	92,000	90,345	82,000
Interest	9,915	11,800	11,800	1,726	5,900
Lease Proceeds	-	-	-	-	-
Transfer In	530,637	529,600	551,800	374,067	525,400
Total Revenues	<u>\$ 1,334,435</u>	<u>\$ 1,357,400</u>	<u>\$ 1,379,600</u>	<u>\$ 1,172,247</u>	<u>\$ 1,320,500</u>
<u>EXPENSES</u>					
Personnel	\$ 771,059	\$ 883,700	\$ 905,900	\$ 764,532	\$ 844,500
Supplies	150,941	244,500	218,500	130,638	145,100
Maintenance	96,858	30,000	32,000	85,850	91,500
Rentals	75,899	7,000	7,000	67,716	71,900
Other	105,997	106,300	62,900	97,541	102,700
Vehicle Maintenance	24,627	19,800	18,600	14,144	18,700
Debt Service-Lease	6,837	60,800	60,800	60,800	46,100
Capital Outlay	-	-	-	12,500	-
Non-Departmental	214,034	5,300	-	-	-
Total Expenses	<u>\$ 1,446,250</u>	<u>\$ 1,357,400</u>	<u>\$ 1,305,700</u>	<u>\$ 1,233,720</u>	<u>\$ 1,320,500</u>
Net Revenues Over/(Under) Expenses	<u><u>\$ (111,814)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 73,900</u></u>	<u><u>\$ (61,400)</u></u>	<u><u>\$ -</u></u>



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.

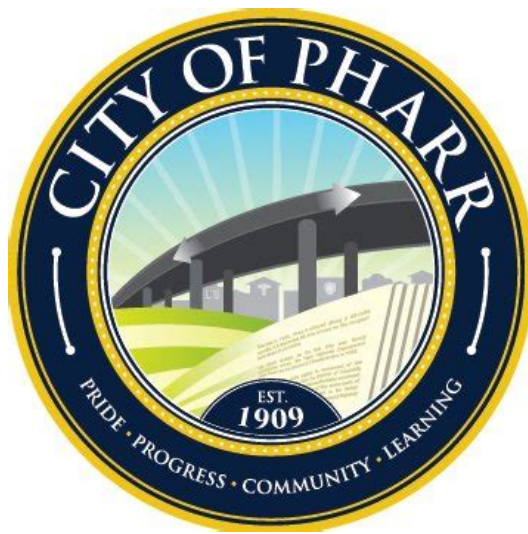
Health Insurance Claims Fund: This fund is used to account for fleet maintenance and maintains an inventory of parts for the City-owned vehicles.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
General Fund	\$ 637,373	\$ 781,500	\$ 781,500	\$ 593,273	\$ 259,900
Utility Fund	107,364	103,200	103,200	78,436	53,400
Bridge Fund	4,113	3,700	3,700	1,810	5,500
Golf Course Fund	1,392	1,000	1,000	1,404	-
CDBG Fund	571	900	900	(1)	-
PEDC	925	600	600	110	-
EMS	-	-	-	69,352	191,300
Fiber	-	-	-	-	5,000
Transfer In-GF	-	-	3,700	3,700	250,000
Total	<u>\$ 751,738</u>	<u>\$ 890,900</u>	<u>\$ 894,600</u>	<u>\$ 748,084</u>	<u>\$ 765,100</u>
<u>EXPENSES</u>					
Personnel	\$ 210,577	\$ 220,800	\$ 224,500	\$ 184,243	\$ 243,400
Supplies	1,881	3,600	3,600	4,036	3,600
Maintenance	45	2,000	2,000	-	2,000
Other	4,257	5,000	5,000	3,364	5,000
Vehicle Maintenance	519,536	656,700	656,700	555,146	511,100
Debt Service	189	2,800	2,800	3,221	-
Capital Outlay	15,252	-	-	-	-
Total	<u>\$ 751,738</u>	<u>\$ 890,900</u>	<u>\$ 894,600</u>	<u>\$ 750,009</u>	<u>\$ 765,100</u>
Net Revenues Over/(Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(1,926)</u>	<u>\$ -</u>

**CITY OF PHARR, TX
HEALTH INSURANCE CLAIM FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
<u>CITY CONTRIBUTIONS</u>					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ 4,509,100
Utility Fund	-	-	-	-	474,300
Bridge Fund	-	-	-	-	177,200
Golf Course Fund	-	-	-	-	125,500
CDBG Fund	-	-	-	-	22,200
EMS	-	-	-	-	1,106,800
Fiber	-	-	-	-	210,300
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6,625,400</u>
<u>COMPONENT UNITS CONTRIBUTIONS</u>					
Greater Pharr Chamber of Commerce	-	-	-	-	22,200
PEDC	-	-	-	-	51,700
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 73,900</u>
<u>EMPLOYEE CONTRIBUTIONS</u>					
Employee Deductions	-	-	-	-	\$ 2,100,300
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,100,300</u>
TOTAL REVENUES	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 8,799,600</u></u>
<u>EXPENSES</u>					
Administrative Costs	-	-	-	-	365,200
Medical Claims	-	-	-	-	5,429,400
Pharmacy Claims	-	-	-	-	1,453,100
Other	-	-	-	-	1,551,900
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,799,600</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>



COMPONENT UNITS

Component Units

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

Tax Increment Reinvestment Zone No. 1: 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.

Tax Increment Reinvestment Zone No. 2: 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.

Pharr Housing Finance Corporation (PHFC): separate entity created for the purpose of carrying out the purposes of the Texas Housing Finance Corporation Act, Chapter 394.

PHFC-Jackson Place Apartments: is a separate entity created for the purpose of holding liability to construct an apartment complex.

Pharr Economic Development Corporation: is a nonprofit economic 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.

Greater Pharr Chamber of Commerce: is a separate entity with its own EIN, whose board members consists of members of the community of City of Pharr. The Chamber was created on July 2018 under Section 501 (c) 6 for the purpose of promoting tourism and receives contributions directly from City and PEDC.

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Property Tax	\$ 559,154	\$ 802,700	\$ 802,700	\$ 802,700	\$ 977,500
Other					
Total	<u>\$ 559,154</u>	<u>\$ 802,700</u>	<u>\$ 802,700</u>	<u>\$ 802,700</u>	<u>\$ 977,500</u>
<u>EXPENSES</u>					
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>\$ 559,154</u></u>	<u><u>\$ 802,700</u></u>	<u><u>\$ 802,700</u></u>	<u><u>\$ 802,700</u></u>	<u><u>\$ 977,500</u></u>

CITY OF PHARR, TX
 BLENDED COMPONENT UNIT
 TAX INCREMENT REINVESTMENT ZONE #2 FUND
 SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2018-2019	ORIGINAL BUDGET 2019-2020	AMENDED BUDGET 2019-2020	PROJECTED ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021
<u>REVENUES</u>					
Property Tax	\$ 615,776	\$ 669,200	\$ 669,200	\$ 669,200	\$ 834,600
Other					
Total	<u>\$ 615,776</u>	<u>\$ 669,200</u>	<u>\$ 669,200</u>	<u>\$ 669,200</u>	<u>\$ 834,600</u>
<u>EXPENSES</u>					
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>\$ 615,776</u></u>	<u><u>\$ 669,200</u></u>	<u><u>\$ 669,200</u></u>	<u><u>\$ 669,200</u></u>	<u><u>\$ 834,600</u></u>

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Other	5,501	6,000	6,000	-	-
Total	\$ 5,501	\$ 6,000	\$ 6,000	\$ -	\$ -
<u>EXPENSES</u>					
Professional Fees	-	-	-	-	-
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over/(Under) Expenses	\$ 5,501	\$ 6,000	\$ 6,000	\$ -	\$ -

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

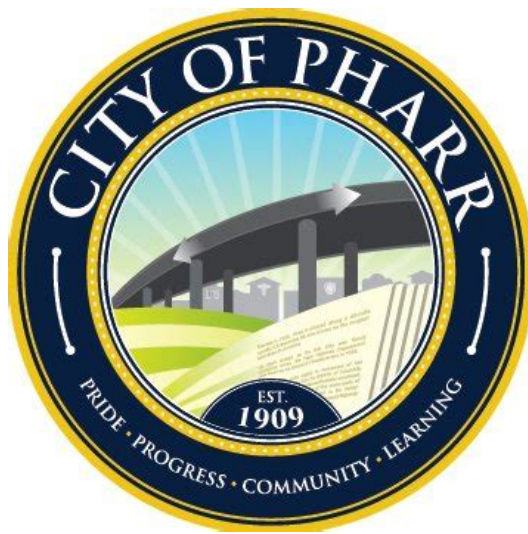
	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
<u>REVENUES</u>					
Rent Revenue	\$ 2,489,926	\$ 2,491,900	\$ 2,491,900	\$ 2,892,735	\$ 3,083,200
Other	<u>178,410</u>	<u>158,000</u>	<u>158,000</u>	<u>602,702</u>	<u>200,000</u>
Total	<u>\$ 2,668,336</u>	<u>\$ 2,649,900</u>	<u>\$ 2,649,900</u>	<u>\$ 3,495,437</u>	<u>\$ 3,283,200</u>
<u>EXPENSES</u>					
Personnel Services	323,585	275,000	275,000	353,878	364,500
Maintenance	124,052	142,700	142,700	76,794	79,100
Other Services	223,149	220,800	220,800	192,717	198,700
Capital Outlay	30,157	-	-	-	-
Debt Service	2,254,044	2,250,100	2,250,100	2,250,100	2,250,100
Other	<u>338,747</u>	<u>334,500</u>	<u>334,500</u>	<u>379,294</u>	<u>390,800</u>
Total	<u>3,293,734</u>	<u>3,223,100</u>	<u>3,223,100</u>	<u>3,252,784</u>	<u>3,283,200</u>
Net Revenues Over/(Under) Expenses	<u>\$ (625,399)</u>	<u>\$ (573,200)</u>	<u>\$ (573,200)</u>	<u>\$ 242,654</u>	<u>\$ -</u>

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

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
Sales Tax	\$ 5,375,127	\$ 5,381,000	\$ 5,381,000	\$ 6,330,935	\$ 6,584,200
Interest	90,493	99,900	99,900	44,825	30,000
Debt Proceeds	-	-	-	-	12,000,000
Other	2,048,871	250,400	250,400	205,245	157,200
Total	\$ 7,514,491	\$ 5,731,300	\$ 5,731,300	\$ 6,581,005	\$ 18,771,400
EXPENSES					
Personnel	\$ 554,940	\$ 624,700	\$ 621,900	\$ 565,982	\$ 900,700
Supplies	11,467	23,500	23,500	7,987	23,500
Maintenance	20,263	75,000	75,000	17,255	78,000
Rentals	4,772	7,200	7,200	5,178	7,200
Other Services	605,580	743,100	743,100	608,055	690,100
Vehicle Maintenance	1,160	1,800	1,800	406	1,300
Debt Service	2,298,672	1,562,700	1,562,700	1,562,700	2,543,400
Capital Outlay	182,135	50,000	50,000	18,164	450,000
Non-Departmental	647,313	1,124,300	1,124,300	480,000	916,400
Transfers Out	1,487,500	1,519,000	1,521,800	1,521,800	13,160,800
Total	\$ 5,813,802	\$ 5,731,300	\$ 5,731,300	\$ 4,787,526	\$ 18,771,400
Net Revenues Over/(Under) Expenses	\$ 1,700,689	\$ -	\$ -	\$ 1,793,478	\$ -

CITY OF PHARR, TX
DISCRETE COMPONENT UNIT
GREATER PHARR CHAMBER OF COMMERCE
SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2019-2020	ORIGINAL BUDGET 2020-2021	AMENDED BUDGET 2020-2021	PROJECTED ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022
REVENUES					
Memberships	\$ 27,950	\$ 20,000	\$ 37,700	\$ 35,100	\$ 30,000
Sponsorships	33,000	28,200	48,200	51,020	51,400
Transfer In	<u>218,400</u>	<u>218,400</u>	<u>221,200</u>	<u>221,200</u>	<u>218,400</u>
Total	<u>\$ 279,350</u>	<u>\$ 266,600</u>	<u>\$ 307,100</u>	<u>\$ 307,320</u>	<u>\$ 299,800</u>
EXPENSES					
Personnel	\$ 107,750	\$ 179,800	\$ 179,900	\$ 140,475	\$ 185,600
Supplies	7,822	10,500	57,600	17,502	54,500
Maintenance	-	3,500	3,500	500	3,500
Rentals	-	1,000	1,000	-	1,000
Other Services	<u>43,799</u>	<u>71,800</u>	<u>65,100</u>	<u>59,780</u>	<u>55,200</u>
Total	<u>\$ 159,371</u>	<u>\$ 266,600</u>	<u>\$ 307,100</u>	<u>\$ 218,257</u>	<u>\$ 299,800</u>
Net Revenues Over/(Under) Expenses	<u>\$ 119,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 89,063</u>	<u>\$ -</u>





STATISTICAL SECTION

Statistical Section

This part of the City of Pharr's Budget Document presents detailed information as a context for understanding what the information in the financial statements presented in the CAFR for FY 2019-2020 says about City of Pharr.

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 sources.

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 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 provide and the activities it performs.

City of Pharr, Texas
Net Position by Component
Last Ten Fiscal Years¹
(Accrual Basis of Accounting)
(amount expressed in thousands)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Governmental activities										
Net Invested in capital assets	\$ 36,205	\$ 36,205	\$ 39,362	\$ 64,274	\$ 62,451	\$ 69,610	\$ 76,686	\$ 72,654	\$ 79,387	\$ 76,805
Restricted	7,159	23,652	35,796	15,012	18,454	23,585	21,655	31,783	31,481	43,118
Unrestricted	16,463	18,274	8,032	8,951	1,170	2,224	5,954	7,129	3,784	9,776
Total governmental activities net position	<u>\$ 59,827</u>	<u>\$ 78,131</u>	<u>\$ 83,190</u>	<u>\$ 88,237</u>	<u>\$ 82,075</u>	<u>\$ 95,420</u>	<u>\$ 104,295</u>	<u>\$ 111,566</u>	<u>\$ 114,652</u>	<u>\$ 129,699</u>
Business-type activities										
Net Invested in capital assets	\$ 82,300	\$ 82,757	\$ 86,011	\$ 85,304	\$ 88,401	\$ 91,942	\$ 95,760	\$ 98,709	\$ 103,809	\$ 74,496
Restricted	10,195	8,529	21,394	18,996	19,603	16,647	13,158	10,459	8,044	42,496
Unrestricted	12,435	15,940	6,013	10,276	10,280	5,994	5,938	10,049	10,570	16,735
Total business-type activities net position	<u>\$ 104,930</u>	<u>\$ 107,226</u>	<u>\$ 113,418</u>	<u>\$ 114,576</u>	<u>\$ 118,283</u>	<u>\$ 114,583</u>	<u>\$ 114,855</u>	<u>\$ 119,217</u>	<u>\$ 122,423</u>	<u>\$ 133,727</u>
Primary government										
Net Invested in capital assets	\$ 118,505	\$ 118,962	\$ 125,374	\$ 149,577	\$ 150,852	\$ 161,552	\$ 172,445	\$ 171,363	\$ 183,197	\$ 151,302
Restricted	17,354	32,181	57,191	34,008	38,056	40,232	34,813	42,242	39,525	85,614
Unrestricted	28,898	34,214	14,044	19,227	11,450	8,218	11,892	17,178	14,534	26,511
Total primary government net position	<u>\$ 164,757</u>	<u>\$ 185,357</u>	<u>\$ 196,609</u>	<u>\$ 202,813</u>	<u>\$ 200,358</u>	<u>\$ 210,002</u>	<u>\$ 219,150</u>	<u>\$ 230,783</u>	<u>\$ 237,256</u>	<u>\$ 263,427</u>

City of Pharr, Texas
Changes in Net Position
Last Ten Fiscal Years¹
(Accrual Basis of Accounting)
(Amount expressed in thousands)

Expenses	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Governmental activities:										
General government	\$ 10,917	\$ 16,251	\$ 9,970	\$ 12,144	\$ 11,091	\$ 12,359	\$ 12,265	\$ 16,369	\$ 13,205	\$ 22,680
Public safety	21,546	22,427	22,700	21,355	20,581	20,175	25,261	23,813	26,572	20,473
Streets	3,757	4,490	5,330	4,903	7,826	7,834	8,748	1,481	5,242	5,140
Sanitation	2,749	2,699	1,880	2,867	2,636	1,518	647	3,014	3,080	3,019
Culture and recreation	3,239	4,133	4,306	6,155	5,530	5,790	5,358	5,607	7,420	13,952
Economic development	-	-	8,085	2,590	1,679	3,119	3,445	5,467	4,425	5,303
Debt service	736	1,293	1,926	1,800	1,629	1,182	1,810	2,192	2,973	2,958
Total governmental activities expenses	<u>42,944</u>	<u>51,293</u>	<u>54,196</u>	<u>51,814</u>	<u>50,973</u>	<u>51,978</u>	<u>57,535</u>	<u>57,943</u>	<u>62,917</u>	<u>73,525</u>
Business-type activities:										
Utility	10,382	11,829	12,241	13,619	14,069	13,981	14,908	13,319	13,582	15,184
Pharr Event Center	-	-	-	-	727	808	776	769	824	685
Toll Bridge	3,082	3,137	3,413	4,822	3,905	3,725	3,768	4,037	4,118	4,221
Tierra Del Sol Golf Course	1,236	1,110	1,279	1,394	1,428	1,338	1,337	1,415	1,536	1,446
Total business-type activities expenses	<u>14,700</u>	<u>16,076</u>	<u>16,933</u>	<u>19,836</u>	<u>20,128</u>	<u>19,851</u>	<u>20,788</u>	<u>19,540</u>	<u>20,060</u>	<u>21,536</u>
Total primary government expenses	<u>\$ 57,644</u>	<u>\$ 67,369</u>	<u>\$ 71,128</u>	<u>\$ 71,650</u>	<u>\$ 71,101</u>	<u>\$ 71,829</u>	<u>\$ 78,323</u>	<u>\$ 77,483</u>	<u>\$ 82,977</u>	<u>\$ 95,061</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	1,962	\$ 2,014	\$ 1,980	\$ 1,646	\$ 1,431	\$ 2,074	\$ 1,989	\$ 4,210	\$ 3,712	\$ 1,949
Public Safety	1,184	1,180	1,210	1,355	1,607	2,953	2,576	-	447	3,180
Streets	782	807	878	859	1,008	1,026	1,048	472	512	1,782
Sanitation	3,560	3,585	3,658	3,825	3,924	4,018	4,079	4,095	4,248	4,226
Culture and recreation	257	665	579	1,629	582	409	436	390	391	318
Economic development	-	-	-	648	-	-	1,610	-	-	2,116
Debt service	-	-	-	-	-	-	-	-	-	-
Operating grants and contributions	3,451	6,221	9,493	3,132	2,568	3,289	3,784	1,014	-	12,392
Capital grants and contributions	25	59	1,111	1,435	1,477	222	59	2,170	1,911	7,259
Total governmental activities program revenues	<u>11,221</u>	<u>14,531</u>	<u>18,910</u>	<u>14,529</u>	<u>12,597</u>	<u>13,991</u>	<u>15,580</u>	<u>12,351</u>	<u>11,221</u>	<u>33,222</u>
Business-type activities:										
Charges for services:										
Utility	13,553	13,814	13,977	13,670	12,980	13,751	14,462	13,952	13,956	16,208
Boggus Ford Event Center	-	-	-	-	434	617	518	341	419	252
Toll Bridge	10,415	11,002	11,915	12,572	12,781	13,438	13,905	13,978	14,341	14,595
Tierra Del Sol Golf Course	812	776	597	786	781	810	876	801	796	796
Operating grants and contributions	-	17	314	-	-	1,812	-	-	-	-
Capital grants and contributions	548	316	1,686	919	3,339	842	2,300	2,776	1,911	5,589
Total business-type activities program revenues	<u>25,328</u>	<u>25,926</u>	<u>28,489</u>	<u>27,948</u>	<u>30,315</u>	<u>31,270</u>	<u>32,061</u>	<u>31,848</u>	<u>31,423</u>	<u>37,440</u>
Total primary government program revenues	<u>36,549</u>	<u>\$ 40,456</u>	<u>\$ 47,398</u>	<u>\$ 42,477</u>	<u>\$ 42,912</u>	<u>\$ 45,261</u>	<u>\$ 47,641</u>	<u>\$ 44,199</u>	<u>\$ 42,644</u>	<u>\$ 70,662</u>
Net (expense)/revenue										
Governmental activities	<u>(31,723)</u>	<u>\$ (36,762)</u>	<u>\$ (35,286)</u>	<u>\$ (37,286)</u>	<u>\$ (38,375)</u>	<u>\$ (37,987)</u>	<u>\$ (41,955)</u>	<u>\$ (45,592)</u>	<u>\$ (51,696)</u>	<u>\$ (40,303)</u>
Business-type activities	<u>10,628</u>	<u>9,850</u>	<u>11,556</u>	<u>8,112</u>	<u>10,186</u>	<u>11,419</u>	<u>11,273</u>	<u>12,308</u>	<u>11,363</u>	<u>15,904</u>
Total primary government net expense	<u>(21,095)</u>	<u>\$ (26,913)</u>	<u>\$ (23,730)</u>	<u>\$ (29,174)</u>	<u>\$ (28,189)</u>	<u>\$ (26,568)</u>	<u>\$ (30,681)</u>	<u>\$ (33,284)</u>	<u>\$ (40,333)</u>	<u>\$ (24,399)</u>
General Revenues and Other Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes	14,984	\$ 15,221	\$ 15,186	\$ 15,812	\$ 16,728	\$ 17,186	\$ 17,875	\$ 19,688	\$ 20,759	\$ 23,977

Sales taxes	11,838	12,801	13,079	14,557	16,311	16,781	17,082	19,376	21,668	22,087
Other Taxes	2,844	2,232	3,129	3,129	3,605	3,457	3,565	5,534	2,536	2,722
Investment earnings	440	415	473	401	314	89	241	417	562	255
Grants, Donations, and Miscellaneous Transfers	763	1,048	421	198	-	1,763	1,546	721	152	300
	7,214	6,702	6,317	7,682	10,758	11,300	11,175	8,445	8,354	4,509
Total governmental activities	38,083	38,420	38,605	41,780	47,717	50,576	51,484	54,181	54,031	53,850
Business-type activities:										
Investment earnings	795	705	848	848	486	67	112	259	283	171
Grants, Donations, and Miscellaneous	135	22	21	21	65	7	30	5	1	17
Water Relief Program	-	-	-	-	-	(3,750)	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	(269)
Transfers	-	(6,702)	(6,466)	(7,849)	(11,020)	(11,683)	(11,175)	(8,445)	(8,354)	(4,509)
Total business-type activities	930	(5,975)	(5,598)	(6,981)	(10,469)	(15,359)	(11,033)	(8,181)	(8,070)	(4,509)
Total primary government	39,013	\$ 32,445	\$ 33,008	\$ 34,799	\$ 37,248	\$ 35,217	\$ 40,451	\$ 46,000	\$ 45,961	\$ 49,260
Change in Net Position										
Governmental activities	6,360	\$ 1,658	\$ 3,320	\$ 4,494	\$ 9,342	\$ 12,589	\$ 9,530	\$ 7,374	\$ 2,336	\$ 13,547
Business-type activities	4,344	3,875	5,958	1,131	(283)	(3,940)	240	4,127	3,293	11,314
Total primary government	10,704	\$ 5,532	\$ 9,278	\$ 5,625	\$ 9,059	\$ 8,649	\$ 9,770	\$ 11,501	\$ 5,629	\$ 24,861

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
General Fund										
Reserved, Nonspendable, Restricted	\$ 3,354	\$ 20,807	\$ 10,752	\$ 12,879	\$ 12,841	\$ 13,573	\$ 16,422	\$ 12,634	\$ 14,411	\$ 18,992
Unreserved, undesignated, unassigned	5,809	748	3,593	219	794	5,839	6,333	3,218	4,560	4,237
Designated, Committed, Assigned	8,054	9,046	-	-	-	-	-	8,010	5,876	5,821
Total general fund	<u>\$ 17,217</u>	<u>\$ 30,601</u>	<u>\$ 14,346</u>	<u>\$ 13,098</u>	<u>\$ 13,636</u>	<u>\$ 19,413</u>	<u>\$ 22,755</u>	<u>\$ 23,862</u>	<u>\$ 24,847</u>	<u>\$ 29,050</u>
 All other governmental funds										
Reserved, Nonspendable,	\$ -	\$ (1,611)	\$ 1,212	\$ 1,677	\$ 2,405	\$ 3,052	\$ 3,145	\$ 3,074	\$ 2,365	\$ 2,419
Restricted, reported in:				-						
Special revenue funds	387	1,339	-	-	-	-	-	4,066	5,913	4,618
Debt service fund	63	20	-	-	-	-	-	-	627	931
Economic Development fund	3,197	3,085	20,014	23,094	12,169	12,816	12,869	3,320	1,923	10,656
Unreserved, unassigned, reported in:										
Special revenue funds	(2,929)	-	-	-	-	-	-	-	-	-
Capital projects funds	-	-	11,747	8,349	10,459	23,198	15,690	24,965	23,229	27,686
Debt service funds	-	-	37	157	317	203	251	676	-	-
Economic Development	-	-	-	-	-	-	-	-	2,885	-
Assigned	1,943	17,392	-	-	-	-	-	-	-	-
Total all other governmental funds	<u>\$ 2,661</u>	<u>\$ 20,224</u>	<u>\$ 33,009</u>	<u>\$ 33,278</u>	<u>\$ 25,350</u>	<u>\$ 39,269</u>	<u>\$ 31,955</u>	<u>\$ 36,101</u>	<u>\$ 36,942</u>	<u>\$ 46,310</u>
 Total governmental fund balances	<u>\$ 19,878</u>	<u>\$ 50,825</u>	<u>\$ 47,355</u>	<u>\$ 46,376</u>	<u>\$ 38,986</u>	<u>\$ 58,681</u>	<u>\$ 54,709</u>	<u>\$ 59,963</u>	<u>\$ 61,789</u>	<u>\$ 75,360</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)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Revenues										
Taxes	\$ 29,814	\$ 31,391	\$ 31,504	\$ 33,978	\$ 36,550	\$ 37,335	\$ 38,434	\$ 44,716	\$ 44,983	\$ 48,780
Licenses and permits	762	664	818	762	681	734	657	722	808	966
Intergovernmental	3,451	6,221	9,521	4,468	2,964	3,289	3,784	1,015	4,037	19,652
Charges for services	5,010	5,525	5,778	6,326	5,933	6,048	6,332	6,718	6,374	6,224
Fines	914	977	936	1,086	1,178	1,309	1,641	1,068	798	550
Investment earnings	440	415	474	401	314	89	241	417	562	256
Miscellaneous	375	692	644	945	368	1,218	12,571	1,191	2,062	2,945
Total Revenues	<u>40,766</u>	<u>45,885</u>	<u>49,675</u>	<u>47,966</u>	<u>47,988</u>	<u>50,023</u>	<u>63,661</u>	<u>55,847</u>	<u>59,624</u>	<u>79,373</u>
Expenditures										
General government	14,398	13,336	10,337	11,933	10,784	11,498	11,037	16,384	12,218	22,055
Public safety	19,963	22,058	22,253	21,439	19,456	21,930	23,572	26,603	28,400	20,527
Highways and streets	4,404	7,401	7,056	5,012	8,412	11,107	13,846	8,764	8,696	10,337
Health and Welfare	2,555	2,654	2,371	2,758	2,808	2,694	2,408	2,853	2,857	2,823
Culture and recreation	6,010	5,524	12,999	6,346	4,867	5,439	7,926	12,253	19,032	24,849
Economic development	1,538	2,677	1,163	2,775	1,698	2,720	3,340	8,690	4,717	4,481
Debt service - Principal	1,635	2,588	9,339	7,811	7,994	15,162	17,161	12,046	8,622	10,298
Debt service - Interest	712	1,156	1,750	1,866	1,636	1,267	2,052	2,393	3,222	3,357
Total expenditures	<u>51,215</u>	<u>57,393</u>	<u>67,269</u>	<u>59,940</u>	<u>57,655</u>	<u>71,817</u>	<u>81,342</u>	<u>89,986</u>	<u>87,764</u>	<u>98,727</u>
Excess of revenues over (under) expenditures	(10,449)	(11,508)	(17,594)	(11,974)	(9,667)	(21,793)	(17,681)	(34,139)	(28,140)	(19,354)
Other financing sources (uses)										
Transfers in	11,615	42,210	34,633	19,662	21,849	35,719	20,787	37,389	33,431	16,305
Transfers out	(4,393)	(35,508)	(28,316)	(11,981)	(11,090)	(24,419)	(9,612)	(29,503)	(25,077)	(11,796)
Proceeds from sale of assets	805	120	551	198	(953)	642	-	-	-	-
Other Contributions	-	-	-	-	-	-	(9,900)	-	-	-
Issuance of debt	2,372	30,572	14,306	2,381	480	29,739	11,366	31,810	19,430	26,945
Total other financing sources (uses)	<u>10,399</u>	<u>37,395</u>	<u>21,175</u>	<u>10,260</u>	<u>10,286</u>	<u>41,680</u>	<u>12,641</u>	<u>39,696</u>	<u>27,784</u>	<u>31,454</u>
Special Items										
Gain/(Loss) on land available for sale valuation	-	-	(6,371)	-	(7,629)	-	1,566	(356)	-	-
Total special items	<u>-</u>	<u>-</u>	<u>(6,371)</u>	<u>-</u>	<u>(7,629)</u>	<u>-</u>	<u>1,566</u>	<u>(356)</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ (50)</u>	<u>\$ 25,887</u>	<u>\$ (2,790)</u>	<u>\$ (1,714)</u>	<u>\$ (7,010)</u>	<u>\$ 19,887</u>	<u>\$ (3,475)</u>	<u>\$ 5,201</u>	<u>\$ (356)</u>	<u>\$ 12,100</u>
Debt service as a percentage of noncapital expenditures	4.8%	7.0%	19.7%	19.3%	20.1%	29.7%	30.9%	19.1%	15.6%	16.1%

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

<u>Fiscal Year Ended</u>	<u>Tax Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Minerals</u>	<u>Other</u>	<u>Total Assessed</u>	<u>Less: Ag Loss &Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value¹ as a Percentage of Actual Value</u>
2011	2010	\$ 1,903,835	\$ 561,456	\$ 14,999	\$ 16,865	\$ 265,722	\$ 2,762,876	\$ 591,022	\$ 2,171,854	\$ 0.68	\$ 2,171,854	127.21%
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%
2016	2015	\$ 2,255,602	\$ 734,905	\$ 11,444	\$ 4,972	\$ 377,209	\$ 3,384,132	\$ 812,816	\$ 2,571,316	\$ 0.65	\$ 2,571,316	131.61%
2017	2016	\$ 2,302,343	\$ 826,519	\$ 11,971	\$ 3,175	\$ 374,763	\$ 3,518,771	\$ 827,461	\$ 2,691,310	\$ 0.65	\$ 2,691,310	130.75%
2018	2017	\$ 2,384,074	\$ 951,399	\$ 12,021	\$ 5,914	\$ 385,546	\$ 3,738,955	\$ 896,151	\$ 2,842,804	\$ 0.65	\$ 2,842,804	131.52%
2019	2018	\$ 2,561,140	\$ 1,001,555	\$ 11,949	\$ 4,586	\$ 415,996	\$ 3,995,226	\$ 808,535	\$ 3,186,691	\$ 0.65	\$ 3,186,691	125.37%
2020	2019	\$ 2,463,601	\$ 1,081,404	\$ 11,199	\$ 2,812	\$ 464,453	\$ 4,264,978	\$ 803,940	\$ 3,461,038	\$ 0.65	\$ 3,461,038	123.23%

Source: Hidalgo County Central Appraisal District

Note: Assessed values are determined as of July 17th, 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.

¹Includes tax-exempt property.

City of Pharr, Texas
Property Tax Rates¹ and Tax Levies
Direct and Overlapping² 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
2011	\$ 0.60	\$ 0.078	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2012	\$ 0.60	\$ 0.077	\$ 0.68	\$ 0.05	\$ 0.03	\$ 0.08	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2013	\$ 0.60	\$ 0.077	\$ 0.68	\$ 0.06	\$ 0.04	\$ 0.10	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2014	\$ 0.60	\$ 0.080	\$ 0.68	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2015	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2016	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.23	\$ 1.40
2017	\$ 0.58	\$ 0.070	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.23	\$ 1.40
2018	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.05	\$ 0.58	\$ 1.17	\$ 0.21	\$ 1.38
2019	\$ 0.57	\$ 0.151	\$ 0.72	\$ 0.05	\$ 0.05	\$ 0.11	\$ 0.55	\$ 0.07	\$ 0.62	\$ 1.07	\$ 0.20	\$ 1.27
2020	\$ 0.57	\$ 0.151	\$ 0.72	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.57	\$ 0.16	\$ 0.73	\$ 1.05	\$ 0.22	\$ 1.27

Fiscal Year Ending	Overlapping Tax Rates						Total Direct & Overlapping Rates
	South Texas ISD			South Texas College			
	Operating	Debt Service	Total	Operating	Debt Service	Total	
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	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.93
2015	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.93
2016	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.97
2017	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.97
2018	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.94
2019	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.04	\$ 0.18	\$ 2.94
2020	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.03	\$ 0.17	\$ 3.04

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

¹Tax rate is per \$100 of taxable assessed value

²Overlapping 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 2020 and 2010
(amounts expressed in thousands)

Taxpayer	2020			2010		
	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Taxable Assessed Value
PTC TX HOLDINGS LLC	\$ 47,059	1	1.36%	\$ -	-	0.00%
AEP TEXAS INC-27H	\$ 45,921	2	1.33%	\$ 5,777	15	0.27%
46TH STREET INVESTORS & PWIP LLC & ROWLAND ENTERPRISES	\$ 31,008	3	0.90%	\$ -	-	0.00%
HEB GOCERY COMPANY LP	\$ 23,628	4	0.68%	\$ -	-	0.00%
WILDER CORPORATION OF DELAWARE	\$ 18,850	5	0.54%	\$ 13,226	3	0.61%
PTC TX HOLDINGS LLC	\$ 15,500	6	0.45%	\$ -	-	0.00%
BISSELL SOUTHWEST DC LEASING LLC	\$ 15,342	7	0.44%	\$ -	-	0.00%
GEAR FOR SPORTS INC.	\$ 14,596	8	0.42%	\$ -	-	0.00%
TX PHARR CASA LLC	\$ 12,237	9	0.35%	\$ -	-	0.00%
FJRS INVESTMENTS LTD	\$ 11,922	10	0.34%	\$ 7,101	9	0.33%
RAPID TRANSPORT	\$ 11,448	11	0.33%	\$ -	-	0.00%
TOYOTA OF PHARR SCION OF PHARR	\$ 11,044	12	0.32%	\$ -	-	0.00%
COSTCO WHOLESALE CORP	\$ 10,819	13	0.31%	\$ -	-	0.00%
COSTCO WHOLESALE CORP	\$ 10,600	14	0.31%	\$ -	-	0.00%
RAY AUDIE E	\$ 10,305	15	0.30%	\$ -	-	0.00%
LCN ATH GULFPORT (MULTI) LLC	\$ 10,177	16	0.29%	\$ -	-	0.00%
AEP TEXAS CENTRAL COMPANY	\$ 9,902	17	0.29%	\$ 11,937	4	0.55%
CLARK KNAPP MOTOR CO LC	\$ 9,632	18	0.28%	\$ -	-	0.00%
PHARR BRIDGE INVESTMENTS COMPANY LP	\$ 9,498	19	0.27%	\$ -	-	0.00%
JPC CENTER LLC	\$ 9,427	20	0.27%	\$ -	-	0.00%
Totals	\$ 338,913		9.8%	\$ 38,041		1.8%
Assessed Taxable Value	\$ 3,461,038			\$ 2,171,854		

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

Fiscal Year Ended	Tax Year	Total Tax Levy* for Fiscal Year	Collections within the Fiscal Year of the Levy		Delinquent Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2011	2010	\$ 14,674	\$ 13,559	92.4%	\$ 706.32	\$ 14,265	97.2%
2012	2011	\$ 14,576	\$ 13,771	94.5%	\$ (0.13)	\$ 13,771	94.5%
2013	2012	\$ 14,935	\$ 14,049	94.1%	\$ 178.69	\$ 14,228	95.3%
2014	2013	\$ 15,413	\$ 14,631	94.9%	\$ 96.26	\$ 14,727	95.6%
2015	2014	\$ 16,431	\$ 15,448	94.0%	\$ 242.87	\$ 15,691	95.5%
2016	2015	\$ 16,952	\$ 15,928	94.0%	\$ 297.72	\$ 16,226	95.7%
2017	2016	\$ 17,654	\$ 16,642	94.3%	\$ 293.29	\$ 16,935	95.9%
2018	2017	\$ 18,625	\$ 17,832	95.7%	\$ 80.13	\$ 17,912	96.2%
2019	2018	\$ 19,278	\$ 18,408	95.5%	\$ 142.67	\$ 18,551	96.2%
2020	2019	\$ 22,494	\$ 21,489	95.5%	\$ 125.38	\$ 21,614	96.1%

*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 ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Obligation	Notes	Capital Leases		Utility & Toll Bridge Bonds/Notes	Capital Leases	Notes					
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	0.04%	\$ 1,327		
2016	\$ 7,440	\$ 20,705	\$ 14,254	\$ 8,541		\$ 52,092	\$ 27	\$ -	\$ 103,059	0.03%	\$ 1,347		
2017	\$ 6,305	\$ 18,835	\$ 1,121	\$ 6,516		\$ 44,268	\$ 1,783	\$ -	\$ 78,827	0.05%	\$ 1,019		
2018	\$ 5,898	\$ 32,565	\$ 6,819	\$ 7,377		\$ 41,097	\$ 3,539	\$ -	\$ 97,295	0.04%	\$ 1,224		
2019	\$ 4,090	\$ 33,440	\$ 18,700	\$ 7,390		\$ 44,400	\$ 3,830	\$ -	\$ 111,850	0.04%	\$ 1,403		
2020	\$ 2,790	\$ 47,560	\$ 1,540	\$ 6,478		\$ 40,265	\$ 3,249	\$ -	\$ 101,882	0.04%	\$ 1,283		

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

¹See 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 Value¹ of Property</u>	<u>Per Capita²</u>
2011	\$ 15,750	0.57%	\$ 223.7
2012	\$ 14,300	0.52%	\$ 197.2
2013	\$ 12,800	0.45%	\$ 176.5
2014	\$ 11,295	0.38%	\$ 154.4
2015	\$ 9,710	0.31%	\$ 132.8
2016	\$ 7,440	0.22%	\$ 97.2
2017	\$ 6,305	0.18%	\$ 81.5
2018	\$ 5,898	0.16%	\$ 74.2
2019	\$ 4,090	0.10%	\$ 51.3
2020	\$ 2,790	0.07%	\$ 35.1

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

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

² 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, 2020
(amounts expressed in thousands)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Hidalgo County	\$ 350,540	9.0%	\$ 31,669
Hidalgo Irrigation District #1	\$ 187,783	-	-
South Texas College	\$ 128,815	100.0%	\$ 128,791
South Texas ISD	\$ 3,360	-	-
Pharr, San Juan, Alamo Independent School District	\$ 298,530	14.6%	\$ 43,730
Overlapping debt			<u>\$ 204,190</u>
City of Pharr direct debt	\$ 186,277	100.0%	<u>\$ 186,277</u>
Total direct and overlapping debt			<u><u>\$ 390,467</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 12/31/2010.

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.

¹The 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)

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Debt Limit	\$ 276,288	\$ 276,920	\$ 285,885	\$ 295,366	\$ 313,098	\$ 338,412	400,700	448,005	399,523	426,498
Total net debt applicable to limit	15,750	14,300	12,800	11,295	9,710	7,440	6,819	5,898	4,090	2,790
Legal debt margin	\$ 260,538	\$ 262,620	\$ 273,085	\$ 284,071	\$ 303,388	\$ 330,972	\$ 393,881	\$ 442,107	\$ 395,433	\$ 423,708
Total net debt applicable to the limit as a percentage of debt limit	5.70%	5.2%	4.5%	3.8%	3.1%	2.2%	1.7%	1.3%	1.0%	0.7%

Assesed Value	\$ 3,461,038
Add Back: exempt property	803,940
Total Assessed Value	4,264,978
Debt Limit (10% of total assessed value)	426,498
Debt applocable to limit:	
General obligation bonds	2,790
Legal debt margin	<u>\$ 423,708</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											
Fiscal Year	Utility Sewer Charges and Other		Less: Operating Expenses		Net Available Revenue		Debt Service		Coverage		
							Principal	Interest			
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
2016	\$	13,745	\$	6,315	\$	7,430	\$	3,035	\$	1,675	1.58
2017	\$	14,454	\$	6,387	\$	8,067	\$	3,382	\$	1,643	1.61
2018	\$	13,643	\$	6,590	\$	7,053	\$	2,958	\$	1,070	1.75
2019	\$	14,132	\$	6,886	\$	7,246	\$	3,084	\$	880	1.83
2020	\$	16,196	\$	7,667	\$	8,529	\$	3,165	\$	643	2.24

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

Fiscal		Median	Per		Education		Unemployment
Year	Population¹	Household	Capita	Median	Level in	School	Rate⁴
		Income	Personal	Age	Years of	Enrollment³	
			Income		Formal		
					Schooling²		
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%
2016	76,538	34,708	13,713	27.6*	62.0%	33,501	6.7%
2017	77,320	36,501	13,724	31.1	62.8%	32,838	7.7%
2018	79,487	39,445	14,826	31.1	63.3%	32,631	7.3%
2019	79,707	39,372	14,655	28.7	63.6%	32,481	6.4%
2020	79,112	39,884	15,015	28.8	64.5%	31,335	10.5%

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

¹Population 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.

²Represents population age 25 or greater that has graduated from high school.

³School Enrollment data includes enrollment for Pharr San Juan and Alamo School District. (As of 12/26/2020)

⁴Unemployment rate as of September 2019. (Source: Workforce Solutions)

* Data Not Available

City of Pharr, Texas
Principal Employers
Fiscal Year Ending 2020 and 2011

2020			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment¹</u>
Pharr-San Juan-Alamo ISD	4,748	1	14.95%
City of Pharr	835	2	2.63%
Maximus	547	3	1.72%
Walmart	376	4	1.18%
Ticketmaster	365	5	1.15%
Atento	360	6	1.13%
VDP Healthcare	333	7	1.05%
HEB Food Stores	290	8	0.91%
Lacks	250	9	0.79%
Home Depot	225	10	0.71%
Total	8,329		26.40%

2011			
<u>Employer</u>	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment¹</u>
Pharr-San Juan - Alamo ISD	3,000	1	13.38%
Convergys	1,000	2	4.46%
Valley View ISD	700	3	3.12%
Ticketmaster	600	4	2.68%
VDP Healthcare	500	5	2.23%
City of Pharr	400	6	1.78%
Lack's Valley Stores Ltd	360	7	1.61%
Royal Freight	350	8	1.56%
HEB	300	9	1.34%
Atento Contact US Teleservices	245	10	1.09%
Total	7,455		33.24%

Source: Workforce Solutions Lower RGV

* 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, 2020

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
GENERAL FUND										
City Manager	7.5	9.5	8.5	15.0	9.0	7.0	8.0	8.0	11.0	12.0
Finance	9.0	14.0	14.0	14.0	12.0	10.0	8.0	8.0	9.0	10.0
Police Department	172.0	174.5	176.5	186.5	178.5	183.0	169.0	169.0	168.0	172.0
Purchasing	0.0	0.0	0.0	0.0	0.0	0.0	2.0	2.0	2.0	4.0
Municipal Court	7.5	7.5	8.0	7.0	8.0	9.0	10.0	10.0	9.0	10.0
Fire Protection	74.0	73.0	78.0	82.0	80.0	80.0	80.0	80.0	83.0	76.0
Public works	49.0	49.0	49.0	48.0	50.0	63.0	53.0	53.0	50.0	47.0
Information Technology	2.5	2.0	5.0	10.0	12.5	19.5	13.5	13.5	14.0	14.5
Media	0.0	0.0	0.0	0.0	0.0	0.0	8.0	8.0	14.0	8.0
Municipal Library	22.5	22.5	23.5	25.0	23.5	27.5	27.5	27.5	30.0	28.0
Grants	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Parks & Recreation	64.3	68.1	62.1	56.8	112.6	31.0	54.0	54.0	53.0	79.0
Communication	0.0	0.0	0.0	0.0	0.0	6.0	23.0	23.0	25.0	27.0
Human Resources	0.0	0.0	0.0	0.0	4.0	6.0	8.0	8.0	7.0	9.0
Development Services	18.5	18.5	20.0	22.5	23.0	23.0	24.0	24.0	23.0	25.0
Engineer	0.0	4.0	5.5	4.5	6.5	7.5	8.5	8.5	7.0	9.5
Total General Fund	433.8	449.6	457.1	479.6	527.9	477.5	499.5	499.5	508.0	534.0
UTILITY FUND										
Administrative	9.0	9.0	9.0	9.0	9.0	9.0	10.0	10.0	10.0	10.0
Water Production	10.0	10.0	13.0	15.0	15.0	15.0	15.0	15.0	15.0	16.0
Water Distribution	24.0	26.5	27.0	30.5	30.5	28.5	32.5	32.5	30.0	36.5
Water Treatment Plant	13.0	17.0	18.0	19.0	19.0	19.0	19.0	19.0	15.0	19.0
Lift Station	1.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total Utility Fund	57.0	62.5	67.0	73.5	73.5	71.5	76.5	76.5	70.0	81.5
INTERNAL SERVICE FUND										
Chief Mechanic	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Laborers	3.0	3.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0	4.0
Total Internal Svc Fund	4.0	4.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
OTHER										
Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Others	24.0	22.0	22.0	27.0	23.5	23.5	19.0	19.0	21.0	23.5
Total Int'l Bridge	25.0	23.0	23.0	28.0	24.5	24.5	20.0	20.0	22.0	24.5
OTHER										
CDBG	5.5	4.5	3.5	4.0	0.0	0.0	5.0	4.0	3.0	3.0
Golf Course	15.5	15.5	17.0	23.5	20.5	22.0	24.0	24.0	24.0	22.5
Events Center	0.0	6.4	8.0	17.5	18.5	4.0	4.0	4.0	5.0	12.0
Total Other	21.0	26.4	28.5	45.0	45.0	40.5	33.0	32.0	32.0	37.5
GRAND TOTAL	540.8	565.5	580.6	631.1	675.9	619.0	634.0	633.0	637.0	682.5

Source: City of Pharr Budget Reports

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

Function	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Police										
Physical arrests	3,395	3,477	2,197	3,573	2,423	1,805	2,150	3,215	1,596	1,205
Parking & Traffic Violations	10,742	9,654	12,607	12,893	19,628	13,684	12,543	13,523	11,636	12,131
Fire										
Number of calls answered	2,018	1,850	2,491	2,488	2,899	2,926	1,527	1,711	2,714	2,398
Inspections	1,842	2,620	2,263	2,942	2,184	2,675	2,197	2,273	631	1,628
Highways and streets										
Street resurfacing (miles)	9	7	6.44	7.31	1.41	10	8	8	8	6.38
Potholes repaired	4000	1500	545	1297	506	3089	3947	1801	1801	822
International Bridge										
Car Crossings	1,038,430	946,847	937,829	866,328	794,930	865,200	843,452	856,392	677,062	456,470
Truck Crossings	440,705	463,714	485,299	508,180	523,373	548,172	566,918	578,617	623,155	643,396
Culture and recreation										
Pharr Events Center	20	72	60	91	69	160	74	76	54	57
Other Community Center Events	329	703	442	unknown	unkown	382	41	unkown	unkown	unkown
Water										
New connections	428	304	372	256	303	447	425	420	340	696
Water mains breaks	768	~1365	~1625	~1642	~1726	1,410	1,107	1,107	739	739
Average daily consumption (millions of gallons)	6.6 MGD	7.0 MGD	6.9 MGD	7.1 MGD	6.46 MGD	6.7 MGD	5.4 MGD	7 MGD	7.34 MGD	7.34 MGD
Wastewater										
Average daily sewage treatment (thousands of gallons)	4.9 MGD	4.9MGD	4.8 MGD	5.1 MGD	5.2 MGD	4.9 MGD	4.8 MGD	4.57 MGD	4.97 MGD	4.97 MGD

Sources: Various City Departments

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

	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>
Public Safety										
Police:										
Stations	2	2	2	2	2	2	3	3	3	3
Patrol units	125	62	61	68	68	83	93	98	100	96
Fire stations	3	3	3	3	3	3	3	3	3	3
Highways and streets										
Streets (miles)	214	214	214	214	214	214	214	214	348	348
Streetlights	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown	unknown
Traffic signals	58	61	68	72	75	77	77	77	100	100
Culture and recreation										
Parks Acreage (Developed)	57	79	46	57	57	57	57	57	127	122
Swimming pools	-	-	1	1	1	1	1	1	1	1
Tennis courts	2	2	2	2	2	2	2	2	2	2
Community and Convention Centers	4	4	4	4	4	7	7	7	7	7
Water										
Water mains (miles)	325	~304	~304	~303	~304	~350.84	~356	~356	~351	355
Fire hydrants	1,946	~2,214	~2,214	~2,213	~2,214	~2,563	~2219	~2219	2,665	2,663
Maximum daily capacity (thousands of gallons)	10 MGD	10 MGD	10 MGD	19 MGD	20 MGD	20 MGD	19MGD	19MGD	19MGD	19MGD
Sewer										
Sanitary sewers (miles)	269	267	~267	~266	~267	~273.55	~280	~280	274	275
Storm sewers (miles)	97.2	Unknown	96.63	95.63	95.64	97.34	98	98	97	97
Maximum daily treatment capacity (thousands of gallons)	8 MGD	8 MGD	7.4 MGD	6.4 MGD	7.3 MGD	6.44 MGD	8 MGD	8 MGD	8 MGD	9.52MGD

Sources: Various City Departments



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 1st and ending September 30th 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 twelve year that the City submits an official budget and participate in the program. We have received the budget award since then 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 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. There are currently no fiduciary funds. 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.

Balance 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 taxpayer's comments, are set by the Board of Commissioners at the time the budget is submitted to that body. The Board 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 1st 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 1st. 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 1st, the City Commission through the passage of an ordinance legally enacts the budget. The budget will be implemented on October 1st. 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 any expenditures within a fund without the approval of the Board of Commissioners. Department Directors can also request reallocation of expenses with approval of City Manager, with the exemption of personnel expenditures. However, any revisions to the budget which increase the total budgeted expenditures/expenses or changes personnel within any fund must be approved by the Board of Commissioners through a Budget Amendment.

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, excluding credit card usage and several recreation programs.

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. No more than 20% of City Manager's Office and Administrative Services, no more than 20% of Finance Department, no more than 10% of Innovation and Technology Departmental expenditures, no more than 15% of Engineering Department Expenditures and no more of 10% 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, Event Center and Golf Course Fund will be transferred to the General Fund. All revenues (under) the required amount for the continued operations of mentioned funds, will be transferred from General Fund and/or Hotel/Motel Fund for Event Center.

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.

Departmental Miscellaneous Revenue Accounts

Departments which receive miscellaneous revenue for a purpose that is intended to be used by that department for minor activities shall be allowed to use those funds to the extent that they are available. These funds will not carry over to another fiscal year.

EXPENDITURES/EXPENSES POLICES

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, fees 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 through the City's Purchasing Department, 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.



FUND BALANCE/RETAINED EARNINGS POLICIES

General Fund Committed 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, major one-time budgeted activities, economic incentive payouts, 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.

-  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 or 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 an expected 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 DISLCOSURE

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.

GENERAL

These Procedures for Post-Issuance Compliance (the "Procedures") are for the purpose of maintaining and evidencing compliance with the federal tax requirements that apply to the bond financings of the City of Pharr, Texas (the "City"). In furtherance of such purposes the City has implemented these Procedures with respect to the following:

- ✓ General record-keeping and record retention
- ✓ Timely return filings
- ✓ Proper and timely use of bond proceeds and proper use of bond-financed property
- ✓ Arbitrage – yield restriction and rebate
- ✓ Reissuance requirements
- ✓ Corrective action

These Procedures apply to any obligations to which sections 103 and 141 through 150 of the Internal Revenue Code of 1986 (the "Code") are applicable, whether or not such obligations are in fact tax-exempt. For example, these Procedures will be followed with respect to any issue of tax credit bonds to which such sections of the Code apply. It is the intention of the City to modify or amend these Procedures in the future in order to comply with any requirements set forth in subsequent rulings and other advice published by the Internal Revenue Service (the "Service" or the "IRS"), as such authorities may apply to the City and its obligations.

RESPONSIBLE PARTIES

The City acknowledges that, as the issuer of debt obligations subject to the Code, it is responsible for post-issuance compliance with respect to such debt obligations. Finance Director of the City has general oversight of the post-issuance compliance of bond financings. In addition, the following parties are responsible for the duties listed next to their title:

Finance Director

- Oversees of all financial functions of the City

Assistant Finance Director

- Responsible for all accounting functions of the City

Finance Director/City Manager

- Responsible for banking, cash management, investment, and certain debt administration activities of the City

Assistant Finance Director

- Responsible for the cataloguing and storage of various financial records of the City

Parties responsible for the financing aspects and the operations aspects of bond-financed facilities will coordinate efforts to ensure that any actions taken with respect to a bond-financed facility will be in compliance with the requirements of the Code. The City will provide training and/or make available educational materials regarding compliance requirements (e.g., private use requirements) to the parties responsible for the oversight of bond-financed facilities.

GENERAL RECORDKEEPING & RECORD RETENTION

General record retention duties are the responsibility of City Secretary

Finance Director will always maintain a copy of the following documents on file:

- ✓ Audited Financial Statements
- ✓ Reports of any examinations by the Internal Revenue Service of the City's financings

With respect to each issue of obligations, Finance Director will retain the following for the life of the obligations (including the life of any obligations issued to refund the original debt) plus three years:

- ✓ Bond transcript, including authorizing documents, offering document, the federal tax certificate and certificates regarding issue price
- ✓ Minutes and resolution(s) authorizing the issue
- ✓ Any formal elections (e.g., election to employ an accounting methodology other than specific tracing)
- ✓ Records relating to the payment of debt service (including credit enhancement)
- ✓ Documentation relating to investments and arbitrage compliance, as described in the “Recordkeeping” section of “Arbitrage – Yield Restriction and Rebate” below
- ✓ Documentary evidence of when and for what purpose the bond proceeds were expended, as described in the “Recordkeeping” section of “Expenditures of Bond Proceeds” below
- ✓ Any grant requests or fundraising materials and documentation of grants or fundraising receipts relating to projects that also may be financed, in whole or in part, with bond proceeds
- ✓ Any agreement of a type described in the “Special Legal Entitlements that Can Create Private Business Use” section of “Private Business Use” that relates to a bond-financed facility
- ✓ Bond paying agent/trustee statements
- ✓ Rebate compliance reports
- ✓ Related IRS filings (e.g., Form 8038-T Rebate)
- ✓ IRS correspondence regarding such issue
- ✓ Other documentation (including written advice of bond counsel) material to the particular requirements that are applicable to the tax status of the financing

Documents may be retained as hard copies or in an electronic format (in accordance with Revenue Procedure 97-22, 1997-1 C.B. 652), so long as such documents are retained in organized, accessible format that preserves the accuracy of such documents.

RETURN FILINGS

Finance Director will be responsible for the timely filing of the Form 8038-G information report (or such other series 8038 form as may be applicable to a specific issue of bonds) with the Service, which filing may be completed by bond counsel after the issuance of the obligations. The City must file a separate Form 8038-G for each issue of bonds not later than the 15th day of the second calendar month after the close of the calendar quarter in which the bonds are issued.

EXPENDITURE OF BOND PROCEEDS

General

Finance Director is responsible for oversight of the expenditure of bond proceeds, including monitoring whether such expenditures are made in a timely manner for the purposes for which the bonds were authorized in order to qualify for rebate exceptions set forth in the Code and Regulations and whether investments of unexpended bond proceeds continue to qualify for temporary period exceptions to yield-restriction requirements. Bond counsel may be consulted regarding allocation of expenditures between each bond issue to ensure timely expenditure of bond proceeds.

Additionally, Finance Director will monitor compliance with the requirement of the Regulations that proceeds of a bond issue are to be allocated to expenditures by 18 months after the later of the date the expenditure was made or the date the project is placed in service (and in no event later than 60 days after the earlier of (i) the fifth anniversary of the issue date or (ii) retirement of the issue).

With respect to the reimbursement of any expenditure paid prior to the date of issue of the bonds, Finance Director will monitor compliance with the requirement of the Regulations that such reimbursement allocation to bond proceeds is made not later than 18 months after the later of (i) the date the original expenditure is made or (ii) the date the project is placed in service or abandoned, but in no event more than three years after the original expenditure is paid.

Furthermore, Finance Director will monitor compliance with the requirement of the Regulations that such reimbursement allocation is for the reimbursement of expenditures paid on or after 60 days prior to the date of a reimbursement resolution (including for this purpose a bond order).

Recordkeeping

With respect to each issue of obligations, the City will retain the following for the life of the obligations plus three years:

- ✓ Documentation of allocation of bond proceeds to expenditures (e.g., allocation of bond proceeds for expenditures for the construction, renovation or purchase of facilities)
- ✓ Documentation of allocations of bond proceeds to bond issuance costs
- ✓ Copies of all requisitions draw schedules, draw requests, invoices, bills, and cancelled checks related to bond proceeds spent during the construction period
- ✓ Copies of all contracts entered into for the construction, renovation or purchase of bond-financed facilities
- ✓ Records of expenditure reimbursements incurred prior to issuing bonds for bond-financed facilities
- ✓ List or schedule of all bond-financed facilities or equipment
- ✓ Depreciation schedules, if any, for bond-financed depreciable property
- ✓ Documentation of any purchase or sale of bond-financed assets

Documents may be retained as hard copies or in an electronic format (in accordance with Revenue Procedure 97-22, 1997-1 C.B. 652), so long as such documents are retained in organized, accessible format that preserves the accuracy of such documents.

PRIVATE BUSINESS USE

General

To confirm that the bonds serve governmental purposes rather than providing proscribed benefits to nongovernmental persons engaged in “private business” activity, it must be determined whether the City expects that there will be any private business use of the proceeds of the bonds. Private business use exists if more than five percent (and, in certain circumstances, ten percent) of the proceeds of the issue or the property to be financed by the bond proceeds are used directly or indirectly by any nongovernmental person in that person’s trade or business.

In addition, no more than five percent (and, in certain circumstances, ten percent) of the proceeds of an issue may be secured directly or indirectly by property or payments derived from private business use under the “private security or payment test.” Private business use may occur due to arrangements (typically contractual) that give nongovernmental persons special legal entitlements with respect to the use of bond-financed property (including a sale or other transfer of bond-financed property to a nongovernmental person). Finally, no more than five percent of the proceeds of an issue of bonds may be used to make loans or arrangements that allow a nongovernmental person to defer payments that it is obligated to make with respect to the financed property or the bonds.

The City’s finance team will coordinate with the parties responsible for the use and operation of a bond-financed facility by communicating the private business use restrictions to such parties and requiring that all activity that may give rise to such use be communicated to Finance Director in advance of such use. Finance Director is responsible for tracking trade or business activity by third parties as it relates to each issue of obligations and will monitor such activity no less frequently than yearly and, in any event, upon being notified of any new activity that will give rise to a significant amount of trade or business activity by a third party.

Special Legal Entitlements that Can Create Private Business Use

A special legal entitlement that can create private business use can arise from arrangements that convey ownership rights, leasehold rights or management rights (e.g., priority rights to use the facility) or other similar rights. Recognizing that a special legal entitlement may give rise to private business use, each time the City intends to enter into one of the following, the City will determine if such agreement relates to any bond-financed facility:

- Management and other service contracts
- Research agreements
- Naming rights contracts
- Ownership
- Leases
- Subleases
- Leasehold improvement contracts
- Joint venture arrangements
- Limited liability corporation arrangements
- Partnership agreements

- Non-contractual use of bond-financed office space and/or parking facilities by any nongovernmental person
- Any other contract conferring a special legal entitlement or special economic benefit that is comparable to ownership

If such an agreement will be with respect to a bond-financed facility, the City will take measures designed to preserve the intended federal income tax status of that issue of bonds. Such measures may include ensuring that such agreement falls into an applicable exception under the private business use rules, making a determination that private use will not exceed the applicable limit or such other action as may be recommended by bond counsel, including taking remedial actions with respect to the issue of bonds whose federal tax status is implicated.

PAYMENTS ON THE BONDS

The trustee/paying agent for the bonds shall determine the amount of principal and interest payable on each payment date for the bonds. Periodically, and no less frequently than annually, Finance Director will review the amount of the interest payments to verify that proper payments of interest have been made.

ARBITRAGE – YIELD RESTRICTION & REBATE

General

Finance Director with guidance of Financial Advisor is responsible for monitoring the City's compliance with the yield restriction requirements of section 148(a) of the Code and the rebate requirements of section 148(f) of the Code. Such monitoring includes, but is not limited to:

- ✓ Tracking the allocation of bond proceeds to expenditures for compliance with any temporary period and spending exceptions, no less frequently than yearly
- ✓ Ensuring that any forms required to be filed with the IRS relating to arbitrage and any payments required pursuant thereto are filed in a timely manner
- ✓ Ensuring that "fair market value" is used with respect to the purchase and sale of investments
- ✓ Additionally, the City will hire a rebate analyst to monitor compliance with rebate and yield restriction rules on a yearly basis.

Compliance with the investment rules will require that the City be able to account for, in terms of dates and amounts, all uses (including disbursements and investment activity) of particular categories of bond-related money.

Finance Director will account for all of the following disbursements: monies in the project fund, debt service fund and any other fund into which proceed of the obligations have been deposited, including any reserve fund. In doing so, Finance Director will use any reasonable consistently applied accounting method to account for gross proceeds, investments, and expenditures of an issue.

Recordkeeping

With respect to each issue of obligations, the City will retain the following for the life of the obligations plus three years:

- ✓ Documentation of allocations of investments and calculations of investment earnings
- ✓ Documentation for investments of the bond proceeds related to:
- ✓ Investment contracts (e.g., guaranteed investment contracts)
- ✓ Credit enhancement transactions (e.g., bond insurance contracts)
- ✓ Financial derivatives (e.g., swaps and caps)
- ✓ Bidding of financial products
- ✓ Documentation regarding arbitrage compliance, including:
 - Computation of bond yield
 - Computation of rebate and yield reduction payments
 - Form 8038-T, *Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate*
 - Form 8038-R, *Request for Recovery of Overpayments Under Arbitrage Rebate Provisions*

Documents may be retained as hard copies or in an electronic format (in accordance with Revenue Procedure 97-22, 1997-1 C.B. 652), so long as such documents are retained in organized, accessible format that preserves the accuracy of such documents.

REISSUANCE

Prior to making any changes to the terms of an obligation, including its underlying security, the City will consult with bond counsel to determine whether such change will result in the reissuance of such obligation for federal tax law purposes. If it is determined that a change will result in a reissuance, the City will take such action, including the recalculation of yield, the filing of a new form 8038-G and the payment of rebate obligations, as is necessary to maintain the tax status of the bonds.

CORRECTIVE ACTION

Reports regarding the aforementioned compliance policies with respect to any issue of bonds will be made by the party given responsibility for such area to Finance Director no less frequently than annually. At such time, Finance Director will determine whether any corrective action is required with respect to the applicable issue.

A corrective action may be required if, for example, it is determined that bond proceeds were not properly expended, the City is not in compliance with the arbitrage requirements imposed by the Code or the City has taken a deliberate action that results in impermissible private business use (e.g., sale of bond-financed property).

If the City determines or is advised that corrective action is necessary with respect to any issue of its obligations, the City will, as may be applicable, in a timely manner:

- i. Seek to enter into a closing agreement under the Tax-Exempt Bonds Voluntary Closing
- ii. Agreement Program described in Notice 2008-31 (or any successor notice thereto)
- iii. Take remedial action described under section 1.141-12 of the Regulations
- iv. Take such other action as recommended by bond counsel

ADDITIONAL PROVISIONS APPLICABLE TO TAX CREDIT BONDS

Calculation of Available Project Proceeds

At closing on an issue of tax credit bonds, Finance Director with guidance of City's Financial Advisor is responsible for approving the amount of "available project proceeds," which, if the tax credit bonds are issued under section 54A of the Code, is the excess of the sale proceeds of the bonds, over the costs of issuance financed by the bonds (to the extent such costs of issuance do not exceed two (2) percent of the sale proceeds of the bonds) and the proceeds of the investment of such excess (the "Available Project Proceeds"). Finance Director will work with the City's financial advisor to provide information that the City's financial advisor deems pertinent to the calculation, including but not limited to a draw down schedule showing the expected expenditures of bond proceeds.

Timely Expenditure and Allocation to Qualified Purposes

Finance Director is responsible for oversight of the expenditure of bond proceeds, including monitoring of whether such expenditures are made in a timely manner for the purposes for which the bonds were authorized. Finance Director will monitor that 100% of the Available Project Proceeds of a tax credit bond issue are spent for a "qualified purpose" of such issue within the three-year period beginning on the issue date. Unless an extension is requested and granted prior to the expiration of such three-year period, Finance Director shall take action such that, to the extent that less than 100% of the available project proceeds of a tax credit bond issue are spent, all of the nonqualified bonds are redeemed within 90 days after the end of such period.

Costs of Issuance Limitation

Finance Director will monitor that the costs of issuance financed by any issue of tax credit bonds do not exceed two (2) percent of the sale proceeds of the bonds by determining at closing the applicable limit and informing the party responsible for payment of the costs of issuance that any amounts in excess of such limitation should be paid out of amounts that are not proceeds of such tax credit bonds. After payment of all costs of issuance, the Finance Director will be responsible for determining whether such directions have been followed and, if not, take such actions to reallocate the source of payment.

Special Rule Relating to Arbitrage

Finance Director with guidance of Financial Advisor is responsible for monitoring that any amounts set aside by the City that are reasonably expected to be used to repay an issue of tax credit bonds, whether formally required under the documents or as a matter of practice by the City, are (i) funded at a rate not more rapid than equal annual installments, (ii) funded in a manner reasonably expected to result in an amount not greater than an amount necessary to repay the issue, and (iii) yield restricted to the permitted sinking fund yield applicable on the sale date of the issue of tax credit bonds.

Applicable to “Direct Pay” Bonds Only

A “direct pay bond” is a qualified tax credit bond with respect to which the City has made an irrevocable election, under section 6431 of the Code, to receive federal direct payments of allowances of refundable tax credits to subsidize a prescribed portion of the City’s borrowing costs instead of the federal tax credits that otherwise would be allowed to holders of the qualified tax credit bonds under section 54A of the Code.

1. Pricing Parameters

In connection with the requirement that none of the maturities of the tax credit bonds are issued with more than a de minimus amount of premium, determined under rules similar to the rules of section 1273(a)(3) of the Code, Finance Director will consult with the City’s financial advisor and the City’s bond counsel to confirm the permissible level of premium for each maturity of the tax credit bonds, and will review the final pricing of each issue of tax credit bonds to ensure that such levels have not been exceeded. Generally, under section 1273(a)(3) of the Code, a de minimus amount of premium is equal to .25% of the stated redemption price at maturity multiplied by the number of complete years to maturity.

However, the rules regarding computation may differ based on the structure of the tax credit bonds (e.g., the inclusion of optional redemption provisions).

2. Post-Sale Trading Activity Records

In connection with each issue of tax credit bonds, Finance Director with the guidance of City’s Financial Advisor will request from the purchaser/underwriter of such issue of bonds, the trading activity of such issue after the sale date of the bonds, but before the bonds are delivered on the date of issue. Finance Director will keep records, including any requested explanation from the underwriter, regarding such trading activity for the tax credit bonds.

3. 8038-CP

Finance Director with guidance of Bond Counsel will be responsible for tracking the timely filing of the Form 8038-CP, which filing may be completed by an outside consultant engaged by the City. For tax credit bonds issued at a fixed rate, the Form 8038-CP must be filed no later than 45 days before and no earlier than 90 days before the relevant interest date. For tax credit bonds issued at a variable rate, the Form 8038-CP must be filed no later than 45 days after the last interest payment date within the quarterly period for which the Direct Pay Credit is requested.

Finance Director with guidance of Bond Counsel will monitor that the proper amount of refundable credit is reported on the Form 8038-CP by confirming with the City's financial advisor or other consultant engaged by the City for such purpose, (i) for tax credit bonds issued at a fixed rate, the amount of interest payable that is expected to be payable on the relevant interest payment date, and (ii) for tax credit bonds issued at a variable rate, the amount of interest that was payable on the relevant interest payment date.

Finance Director is responsible for the City's final review of the information included on the 8038-CP, including the verification that entity to whom payment is to be made is correct.

Recordkeeping

With respect to each issue of obligations, the City will retain documentation relating to compliance with the requirements of this Section XI for the life of the obligations, plus three years.

Other

Finance Director will be responsible for consulting with the City's bond counsel to determine additional compliance requirements relating to each specific type of tax credit bond issued by the City.

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. Grant Department 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 apply 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 to the Finance Department 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 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 by Purchasing Department 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 150 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 February, 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 March. 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 costumers and citizens to pay bills due to the City conveniently and securely.

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

	<u>FY 17/18*</u>	<u>FY 18/19*</u>	<u>FY 19/20*</u>	<u>FY 20/21*</u>	<u>Approved FY 21-22</u>
<u>GENERAL FUND</u>					
10 - City Manager's Office	12.00	12.00	14.00	18.00	16.00
11 - Finance Department	10.00	10.00	10.00	9.00	10.00
12 - Police Department	174.00	174.00	172.00	170.00	184.00
13 - Purchasing	4.00	4.00	4.00	4.00	4.00
14 - Municipal Court	11.00	11.00	10.00	10.00	11.00
15 - Fire Protection	74.00	74.00	76.00	86.00	89.00
17 - Street Maintenance	47.00	47.00	47.00	47.50	48.50
18 - Information Technology	13.50	13.50	14.50	17.50	44.00
19 - Office of City Communication	8.00	8.00	8.00	9.00	11.00
20 - Municipal Library	27.50	27.50	28.00	27.00	27.00
21- Grants	0.00	3.00	3.00	4.00	5.00
22 - Parks & Recreation*	68.00	68.00	81.00	82.00	88.00
23- OSE				3.00	3.00
24 - Legal				0.00	3.00
25 - Public Safety Communications	26.00	26.00	27.00	35.00	45.00
26 - Human Resources	8.00	8.00	9.00	10.00	10.00
27 - Development Services	24.00	24.00	25.00	25.00	26.00
28 - Engineer	8.50	8.50	9.50	9.50	10.50
Total General Fund Employees	515.5	518.5	538.0	566.5	635.0
<u>UTILITY FUND</u>					
81- Administration	10.0	10.0	11.0	11.0	12.00
82- Water Production	15.0	15.0	16.0	16.0	17.00
83- Water Distribution	33.5	33.5	36.5	35.5	36.50
84- Water Treatment Plant	19.0	19.0	19.0	19.0	20.00
Total Utility Fund Employees	77.5	77.5	82.5	81.5	85.5
<u>OTHER FUNDS</u>					
Bridge Fund	26.5	26.5	24.5	23.0	24.00
Golf Course Fund	24.0	24.0	22.5	22.0	22.00
EMS				109.5	161.50
Fiber					2.00
Garage	5.0	5.0	5.0	5.0	5.00
Event Center	15.0	15.0	12.0	0.0	0.00
Community Development	5.0	3.0	3.0	3.0	3.00
PEDC	7.0	7.0	6.0	6.0	8.00
Chamber	0.0	0.0	3.0	3.0	3.00
Total Other Funds	82.5	80.5	76.0	171.5	228.5
Grand Total City Employees	675.5	676.5	696.5	819.5	949.0

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	\$ 905,000	\$ 1,535,000	3.75%	5.00%	8/15/2021	\$ -
								Subtotal-Refunding Bonds			-
	\$ 7,625,000	2012	Certificate of Obligation	CO	Annual	\$ 295,000	\$ 535,000	0.60%	4.98%	8/15/2032	\$ 3,735,000
	\$ 14,290,000	2016	Certificate of Obligation	CO	Annual	\$ 190,000	\$ 1,035,000	1.13%	3.60%	2/15/2036	13,505,000
	\$ 17,240,000	2017	Certificate of Obligation	CO	Annual	\$ 355,000	\$ 2,640,000	1.45%	2.79%	8/15/2031	13,530,000
	\$ 16,440,000	2018	Certificate of Obligation	CO	Annual	\$ 70,000	\$ 1,440,000	2.08%	3.52%	8/15/2038	14,830,000
	\$ 25,000,000	2020	Certificate of Obligation	CO	Annual	\$ 890,000	\$ 2,625,000	3.00%	3.00%	8/15/2039	21,485,000
								Subtotal-Certificate of Obligation			67,085,000
	\$ 7,300,000	2017	Tax Notes	TN	Monthly	\$ 941,000	\$ 1,167,000	4.25%	4.25%	12/1/2024	\$ 3,657,499
								Subtotal-Tax Notes			3,657,499.00
Business-Type Activities	\$ 5,600,000	2017	HUD Section 108 Loan	HUD 108	Annual	\$ 294,000	\$ 295,000	1.28%	1.73%	8/15/2031	\$ 2,950,000
								Subtotal-Section 108 Loan			2,950,000
								Governmental Total			\$ 73,692,499
								Governmental Total			<u>\$ 73,692,499</u>
	\$ 13,310,000	2007A	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 380,000	\$ 1,075,000	2.35%	3.50%	9/1/2027	\$ 6,010,000
	\$ 10,000,000	2007B	Revenue Bonds-NADBANK	WW & SS	Annual	\$ 385,000	\$ 685,000	3.75%	3.75%	9/1/2027	3,770,000
	\$ 8,725,000	2013	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 255,000	\$ 400,000	0.00%	2.71%	91/1/2042	6,685,000
	\$ 1,762,000	2015	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 72,000	\$ 117,000	0.59%	4.10%	9/1/2035	1,322,000
	\$ 18,150,000	2020A	Revenue Bonds-CWSFR	WW & SS	Annual	\$ 115,000	\$ 780,000	0.03%	0.22%	9/1/2049	17,950,000
	\$ 13,880,000	2020B	Revenue Bonds-CWSFR	WW & SS	Annual	\$ 115,000	\$ 590,000	0.04%	0.32%	9/1/2049	13,680,000
	\$ 37,425,000	2021	CO Bonds - CT&IBR	CT & IBR	Annual	\$ 1,395,000	\$ 2,850,000	3.00%	5.00%	8/15/2041	37,425,000
	\$ 20,945,000	2021	Revenue Bonds - IBR	IBR	Annual	\$ 580,000	\$ 1,355,000	3.00%	5.00%	8/15/1946	20,945,000
	\$ 3,157,000	2021	Renenue Bonds - CT&WR	WW & SS	Annual	\$ 105,000	\$ 106,000	0.00%	0.00%	8/15/2051	3,157,000
								Subtotal-Revenue Bonds			\$ 110,944,000
	\$ 9,755,000	2005A	Refunding Bonds	CT & IBR	Annual	\$ 510,000	\$ 740,000	3.63%	4.50%	8/15/2022	\$ 705,000
	\$ 18,000,000	2017	Refunding Bonds	WW & SS	Annual	\$ 1,220,000	\$ 2,160,000	3.29%	3.62%	8/15/2028	11,160,000
								Subtotal-Refunding Bonds			\$ 11,865,000
								Business-Type Total			<u>\$ 122,809,000</u>

CT&IBR=Combination Tax & International Bridge Revenue
CWSRF=Clean Water State Revolving Fund
DWSRF=Drinking Water State Revolving Fund
NADBank=North American Development Bank
CT&WR-combination Tax & Water Revenues

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

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
\$7,025,000			\$3,081,737	\$10,106,737	\$10,106,737	

City of Pharr, Texas

\$14,290,000 General Obligation Refunding Bonds

Series 2016

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2017			688,136	\$ 688,136	\$ 688,136	\$ 14,290,000
8/15/2018	\$ 190,000	2.00%	500,463	\$ 690,463	\$ 690,463	\$ 14,100,000
8/15/2019	\$ 190,000	3.00%	496,663	\$ 686,663	\$ 686,663	\$ 13,910,000
8/15/2020	\$ 200,000	3.00%	490,963	\$ 690,963	\$ 690,963	\$ 13,710,000
8/15/2021	\$ 205,000	4.00%	484,963	\$ 689,963	\$ 689,963	\$ 13,505,000
8/15/2022	\$ 700,000	2.00%	476,763	\$ 1,176,763	\$ 1,176,763	\$ 12,805,000
8/15/2023	\$ 715,000	2.00%	462,763	\$ 1,177,763	\$ 1,177,763	\$ 12,090,000
8/15/2024	\$ 730,000	5.00%	448,463	\$ 1,178,463	\$ 1,178,463	\$ 11,360,000
8/15/2025	\$ 765,000	4.00%	411,963	\$ 1,176,963	\$ 1,176,963	\$ 10,595,000
8/15/2026	\$ 795,000	5.00%	381,363	\$ 1,176,363	\$ 1,176,363	\$ 9,800,000
8/15/2027	\$ 835,000	5.00%	341,613	\$ 1,176,613	\$ 1,176,613	\$ 8,965,000
8/15/2028	\$ 880,000	3.00%	299,863	\$ 1,179,863	\$ 1,179,863	\$ 8,085,000
8/15/2029	\$ 905,000	3.00%	273,463	\$ 1,178,463	\$ 1,178,463	\$ 7,180,000
8/15/2030	\$ 930,000	3.00%	246,313	\$ 1,176,313	\$ 1,176,313	\$ 6,250,000
8/15/2031	\$ 960,000	3.00%	218,413	\$ 1,178,413	\$ 1,178,413	\$ 5,290,000
8/15/2032	\$ 990,000	3.13%	189,613	\$ 1,179,613	\$ 1,179,613	\$ 4,300,000
8/15/2033	\$ 1,020,000	3.25%	158,675	\$ 1,178,675	\$ 1,178,675	\$ 3,280,000
8/15/2034	\$ 1,050,000	4.00%	125,525	\$ 1,175,525	\$ 1,175,525	\$ 2,230,000
8/15/2035	\$ 1,095,000	4.00%	83,525	\$ 1,178,525	\$ 1,178,525	\$ 1,135,000
8/15/2036	\$ 1,135,000	3.50%	39,725	\$ 1,174,725	\$ 1,174,725	\$ -
\$ 14,290,000			\$ 6,131,095	\$ 20,421,095	\$ 20,421,095	

City of Pharr, Texas
\$17,240,000 Certificates of Obligation
Series 2017

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2018	\$ 2,640,000	4.00%	526,418	\$ 3,166,418	\$ 3,166,418	\$ 14,600,000
9/30/2019	\$ 355,000	4.00%	680,750	\$ 1,035,750	\$ 1,035,750	\$ 14,245,000
9/30/2020	\$ 355,000	4.00%	666,550	\$ 1,021,550	\$ 1,021,550	\$ 13,890,000
9/30/2021	\$ 355,000	4.00%	652,350	\$ 1,007,350	\$ 1,007,350	\$ 13,535,000
9/30/2022	\$ 445,000	4.00%	638,150	\$ 1,083,150	\$ 1,083,150	\$ 13,090,000
9/30/2023	\$ 635,000	4.00%	620,350	\$ 1,255,350	\$ 1,255,350	\$ 12,455,000
9/30/2024	\$ 650,000	4.00%	594,950	\$ 1,244,950	\$ 1,244,950	\$ 11,805,000
9/30/2025	\$ 685,000	4.00%	568,950	\$ 1,253,950	\$ 1,253,950	\$ 11,120,000
9/30/2026	\$ 710,000	4.00%	541,550	\$ 1,251,550	\$ 1,251,550	\$ 10,410,000
9/30/2027	\$ 735,000	4.00%	513,150	\$ 1,248,150	\$ 1,248,150	\$ 9,675,000
9/30/2028	\$ 770,000	5.00%	483,750	\$ 1,253,750	\$ 1,253,750	\$ 8,905,000
9/30/2029	\$ 805,000	5.00%	445,250	\$ 1,250,250	\$ 1,250,250	\$ 8,100,000
9/30/2030	\$ 845,000	5.00%	405,000	\$ 1,250,000	\$ 1,250,000	\$ 7,255,000
9/30/2031	\$ 895,000	5.00%	362,750	\$ 1,257,750	\$ 1,257,750	\$ 6,360,000
9/30/2032	\$ 935,000	5.00%	318,000	\$ 1,253,000	\$ 1,253,000	\$ 5,425,000
9/30/2033	\$ 980,000	5.00%	271,250	\$ 1,251,250	\$ 1,251,250	\$ 4,445,000
9/30/2034	\$ 1,030,000	5.00%	222,250	\$ 1,252,250	\$ 1,252,250	\$ 3,415,000
9/30/2035	\$ 1,085,000	5.00%	170,750	\$ 1,255,750	\$ 1,255,750	\$ 2,330,000
9/30/2036	\$ 1,135,000	5.00%	116,500	\$ 1,251,500	\$ 1,251,500	\$ 1,195,000
9/30/2037	\$ 1,195,000	5.00%	59,750	\$ 1,254,750	\$ 1,254,750	\$ -
	<u>\$ 17,240,000</u>		<u>\$ 8,858,418</u>	<u>\$ 26,098,418</u>	<u>\$ 26,098,418</u>	

City of Pharr, Texas
\$16,440,000 Certificate of Obligation Bonds
Series 2018

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2019	\$ 1,440,000	5.00%	673,365	\$ 2,113,365	\$ 2,113,365	\$ 15,000,000
8/15/2020	\$ 70,000	5.00%	744,200	\$ 814,200	\$ 814,200	\$ 14,930,000
8/15/2021	\$ 100,000	5.00%	740,700	\$ 840,700	\$ 840,700	\$ 14,830,000
8/15/2022	\$ 525,000	5.00%	735,700	\$ 1,260,700	\$ 1,260,700	\$ 14,305,000
8/15/2023	\$ 555,000	5.00%	709,450	\$ 1,264,450	\$ 1,264,450	\$ 13,750,000
8/15/2024	\$ 580,000	4.00%	681,700	\$ 1,261,700	\$ 1,261,700	\$ 13,170,000
8/15/2025	\$ 600,000	5.00%	658,500	\$ 1,258,500	\$ 1,258,500	\$ 12,570,000
8/15/2026	\$ 625,000	5.00%	628,500	\$ 1,253,500	\$ 1,253,500	\$ 11,945,000
8/15/2027	\$ 660,000	5.00%	597,250	\$ 1,257,250	\$ 1,257,250	\$ 11,285,000
8/15/2028	\$ 700,000	5.00%	564,250	\$ 1,264,250	\$ 1,264,250	\$ 10,585,000
8/15/2029	\$ 735,000	5.00%	529,250	\$ 1,264,250	\$ 1,264,250	\$ 9,850,000
8/15/2030	\$ 765,000	5.00%	492,500	\$ 1,257,500	\$ 1,257,500	\$ 9,085,000
8/15/2031	\$ 800,000	5.00%	454,250	\$ 1,254,250	\$ 1,254,250	\$ 8,285,000
8/15/2032	\$ 845,000	5.00%	414,250	\$ 1,259,250	\$ 1,259,250	\$ 7,440,000
8/15/2033	\$ 890,000	5.00%	372,000	\$ 1,262,000	\$ 1,262,000	\$ 6,550,000
8/15/2034	\$ 930,000	5.00%	327,500	\$ 1,257,500	\$ 1,257,500	\$ 5,620,000
8/15/2035	\$ 975,000	5.00%	281,000	\$ 1,256,000	\$ 1,256,000	\$ 4,645,000
8/15/2036	\$ 1,025,000	5.00%	232,250	\$ 1,257,250	\$ 1,257,250	\$ 3,620,000
8/15/2037	\$ 1,075,000	5.00%	181,000	\$ 1,256,000	\$ 1,256,000	\$ 2,545,000
8/15/2038	\$ 2,545,000	5.00%	127,250	\$ 2,672,250	\$ 2,672,250	\$ -
	<u>\$ 16,440,000</u>		<u>\$ 10,144,865</u>	<u>\$ 26,584,865</u>	<u>\$ 26,584,865</u>	

City of Pharr, Texas
7,300,000 Tax Notes
Series 2017

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2018	\$ 691,244	4.25%	214,845	\$ 906,089	\$ 906,089	\$ 6,608,756
9/30/2019	\$ 941,865	4.25%	266,251	\$ 1,208,116	\$ 1,208,116	\$ 5,666,891
9/30/2020	\$ 982,626	4.25%	225,489	\$ 1,208,115	\$ 1,208,115	\$ 4,684,265
9/30/2021	\$ 1,026,449	4.25%	181,667	\$ 1,208,116	\$ 1,208,116	\$ 3,657,816
9/30/2022	\$ 1,071,563	4.25%	136,552	\$ 1,208,115	\$ 1,208,115	\$ 2,586,253
9/30/2023	\$ 1,118,660	4.25%	89,456	\$ 1,208,116	\$ 1,208,116	\$ 1,467,593
9/30/2024	\$ 1,167,708	4.25%	40,408	\$ 1,208,116	\$ 1,208,116	\$ 299,885
9/30/2025	\$ 299,885	4.25%	2,150	\$ 302,035	\$ 302,035	\$ -
	<u>\$ 7,300,000</u>		<u>\$ 1,156,818</u>	<u>\$ 8,456,818</u>	<u>\$ 8,456,818</u>	

City of Pharr, Texas
\$25,000,000 Certificate of Obligation Bonds
Series 2020

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2020	\$ 2,625,000	3.00%	366,667	\$ 2,991,667	\$ 2,991,667	\$ 22,375,000
9/30/2021	\$ 890,000	3.00%	671,250	\$ 1,561,250	\$ 1,561,250	\$ 21,485,000
9/30/2022	\$ 915,000	3.00%	644,550	\$ 1,559,550	\$ 1,559,550	\$ 20,570,000
9/30/2023	\$ 945,000	3.00%	617,100	\$ 1,562,100	\$ 1,562,100	\$ 19,625,000
9/30/2024	\$ 975,000	3.00%	588,750	\$ 1,563,750	\$ 1,563,750	\$ 18,650,000
9/30/2025	\$ 1,005,000	3.00%	559,500	\$ 1,564,500	\$ 1,564,500	\$ 17,645,000
9/30/2026	\$ 1,035,000	3.00%	529,350	\$ 1,564,350	\$ 1,564,350	\$ 16,610,000
9/30/2027	\$ 1,065,000	3.00%	498,300	\$ 1,563,300	\$ 1,563,300	\$ 15,545,000
9/30/2028	\$ 1,095,000	3.00%	466,350	\$ 1,561,350	\$ 1,561,350	\$ 14,450,000
9/30/2029	\$ 1,130,000	3.00%	433,500	\$ 1,563,500	\$ 1,563,500	\$ 13,320,000
9/30/2030	\$ 1,160,000	3.00%	399,600	\$ 1,559,600	\$ 1,559,600	\$ 12,160,000
9/30/2031	\$ 1,195,000	3.00%	364,800	\$ 1,559,800	\$ 1,559,800	\$ 10,965,000
9/30/2032	\$ 1,235,000	3.00%	328,950	\$ 1,563,950	\$ 1,563,950	\$ 9,730,000
9/30/2033	\$ 1,270,000	3.00%	291,900	\$ 1,561,900	\$ 1,561,900	\$ 8,460,000
9/30/2034	\$ 1,310,000	3.00%	253,800	\$ 1,563,800	\$ 1,563,800	\$ 7,150,000
9/30/2035	\$ 1,345,000	3.00%	214,500	\$ 1,559,500	\$ 1,559,500	\$ 5,805,000
9/30/2036	\$ 1,390,000	3.00%	174,150	\$ 1,564,150	\$ 1,564,150	\$ 4,415,000
9/30/2037	\$ 1,430,000	3.00%	132,450	\$ 1,562,450	\$ 1,562,450	\$ 2,985,000
9/30/2038	\$ 1,470,000	3.00%	89,550	\$ 1,559,550	\$ 1,559,550	\$ 1,515,000
9/30/2039	\$ 1,515,000	3.00%	45,450	\$ 1,560,450	\$ 1,560,450	\$ -
	<u>\$ 25,000,000</u>		<u>\$ 7,670,467</u>	<u>\$ 24,864,367</u>	<u>\$ 24,864,367</u>	

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

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
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	-
Total	\$ 5,012,000		\$ 1,334,028	\$ 6,346,028	\$ 6,346,028	

City of Pharr, Texas INTERNATIONAL BRIDGE

\$4,440,000 Combination Tax & International Bridge Revenue Refunding Bonds

Series 2015A

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2016	\$ 605,000	2.00%	116,386	\$ 721,386	\$ 721,386	\$ 3,835,000
8/15/2017	\$ 590,000	3.00%	130,900	\$ 720,900	\$ 720,900	\$ 3,245,000
8/15/2018	\$ 605,000	3.00%	113,200	\$ 718,200	\$ 718,200	\$ 2,640,000
8/15/2019	\$ 625,000	2.00%	95,050	\$ 720,050	\$ 720,050	\$ 2,015,000
8/15/2020	\$ 640,000	4.00%	79,950	\$ 719,950	\$ 719,950	\$ 1,375,000
8/15/2021	\$ 670,000	5.00%	47,950	\$ 717,950	\$ 717,950	\$ 705,000
8/15/2022	\$ 705,000	4.00%	21,150	\$ 726,150	\$ 726,150	\$ -
	\$ 4,440,000		\$ 604,586	\$ 5,044,586	\$ 5,044,586	

City of Pharr, Texas INTERNATIONAL BRIDGE

\$20,945,000 Bridge Revenue Bonds

Series 2021

RATINGS:

S&P "A"

Moody's "A2"

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2022	\$ -		\$ 634,416	\$ 634,416	\$ 634,416	\$ 20,945,000
9/30/2023	\$ -		\$ 812,775	\$ 812,775	\$ 812,775	\$ 20,945,000
9/30/2024	\$ -		\$ 812,775	\$ 812,775	\$ 812,775	\$ 20,945,000
9/30/2025	\$ 580,000	5.00%	\$ 812,775	\$ 1,392,775	\$ 1,392,775	\$ 20,365,000
9/30/2026	\$ 605,000	5.00%	\$ 783,775	\$ 1,388,775	\$ 1,388,775	\$ 19,760,000
9/30/2027	\$ 635,000	5.00%	\$ 753,525	\$ 1,388,525	\$ 1,388,525	\$ 19,125,000
9/30/2028	\$ 670,000	5.00%	\$ 721,775	\$ 1,391,775	\$ 1,391,775	\$ 18,455,000
9/30/2029	\$ 700,000	5.00%	\$ 688,275	\$ 1,388,275	\$ 1,388,275	\$ 17,755,000
9/30/2030	\$ 735,000	5.00%	\$ 653,275	\$ 1,388,275	\$ 1,388,275	\$ 17,020,000
9/30/2031	\$ 775,000	5.00%	\$ 616,525	\$ 1,391,525	\$ 1,391,525	\$ 16,245,000
9/30/2032	\$ 810,000	5.00%	\$ 577,775	\$ 1,387,775	\$ 1,387,775	\$ 15,435,000
9/30/2033	\$ 855,000	5.00%	\$ 537,275	\$ 1,392,275	\$ 1,392,275	\$ 14,580,000
9/30/2034	\$ 885,000	4.00%	\$ 503,075	\$ 1,388,075	\$ 1,388,075	\$ 13,695,000
9/30/2035	\$ 920,000	4.00%	\$ 467,675	\$ 1,387,675	\$ 1,387,675	\$ 12,775,000
9/30/2036	\$ 960,000	4.00%	\$ 430,875	\$ 1,390,875	\$ 1,390,875	\$ 11,815,000
9/30/2037	\$ 1,000,000	4.00%	\$ 392,475	\$ 1,392,475	\$ 1,392,475	\$ 10,815,000
9/30/2038	\$ 1,040,000	4.00%	\$ 352,475	\$ 1,392,475	\$ 1,392,475	\$ 9,775,000
9/30/2039	\$ 1,080,000	4.00%	\$ 310,875	\$ 1,390,875	\$ 1,390,875	\$ 8,695,000
9/30/2040	\$ 1,120,000	4.00%	\$ 267,675	\$ 1,387,675	\$ 1,387,675	\$ 7,575,000
9/30/2041	\$ 1,165,000	4.00%	\$ 222,875	\$ 1,387,875	\$ 1,387,875	\$ 6,410,000
9/30/2042	\$ 1,215,000	4.00%	\$ 176,275	\$ 1,391,275	\$ 1,391,275	\$ 5,195,000
9/30/2043	\$ 1,245,000	4.00%	\$ 142,863	\$ 1,387,863	\$ 1,387,863	\$ 3,950,000
9/30/2044	\$ 1,280,000	4.00%	\$ 108,625	\$ 1,388,625	\$ 1,388,625	\$ 2,670,000
9/30/2045	\$ 1,315,000	4.00%	\$ 73,425	\$ 1,388,425	\$ 1,388,425	\$ 1,355,000
9/30/2046	\$ 1,355,000	4.00%	\$ 37,263	\$ 1,392,263	\$ 1,392,263	\$ -
	\$ 20,945,000		\$ 11,891,392	\$ 32,836,392	\$ 32,836,392	

City of Pharr, Texas INTERNATIONAL BRIDGE

\$37,425,000 Combination Tax & International Bridge Revenue Bonds

Series 2021

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
9/30/2022	\$ -	5.00%	\$ 1,640,304	\$ 1,640,304	\$ 1,640,304	\$ 37,425,000
9/30/2023	\$ -	5.00%	\$ 1,541,800	\$ 1,541,800	\$ 1,541,800	\$ 37,425,000
9/30/2024	\$ 1,395,000	5.00%	\$ 1,541,800	\$ 2,936,800	\$ 2,936,800	\$ 36,030,000
9/30/2025	\$ 1,450,000	5.00%	\$ 1,486,000	\$ 2,936,000	\$ 2,936,000	\$ 34,580,000
9/30/2026	\$ 1,510,000	5.00%	\$ 1,428,000	\$ 2,938,000	\$ 2,938,000	\$ 33,070,000
9/30/2027	\$ 1,570,000	5.00%	\$ 1,367,600	\$ 2,937,600	\$ 2,937,600	\$ 31,500,000
9/30/2028	\$ 1,650,000	5.00%	\$ 1,289,100	\$ 2,939,100	\$ 2,939,100	\$ 29,850,000
9/30/2029	\$ 1,730,000	5.00%	\$ 1,206,600	\$ 2,936,600	\$ 2,936,600	\$ 28,120,000
9/30/2030	\$ 1,820,000	5.00%	\$ 1,120,100	\$ 2,940,100	\$ 2,940,100	\$ 26,300,000
9/30/2031	\$ 1,910,000	4.00%	\$ 1,029,100	\$ 2,939,100	\$ 2,939,100	\$ 24,390,000
9/30/2032	\$ 2,005,000	4.00%	\$ 933,600	\$ 2,938,600	\$ 2,938,600	\$ 22,385,000
9/30/2033	\$ 2,105,000	4.00%	\$ 833,350	\$ 2,938,350	\$ 2,938,350	\$ 20,280,000
9/30/2034	\$ 2,210,000	4.00%	\$ 728,100	\$ 2,938,100	\$ 2,938,100	\$ 18,070,000
9/30/2035	\$ 2,300,000	4.00%	\$ 639,700	\$ 2,939,700	\$ 2,939,700	\$ 15,770,000
9/30/2036	\$ 2,390,000	4.00%	\$ 547,700	\$ 2,937,700	\$ 2,937,700	\$ 13,380,000
9/30/2037	\$ 2,485,000	4.00%	\$ 452,100	\$ 2,937,100	\$ 2,937,100	\$ 10,895,000
9/30/2038	\$ 2,585,000	4.00%	\$ 352,700	\$ 2,937,700	\$ 2,937,700	\$ 8,310,000
9/30/2039	\$ 2,690,000	4.00%	\$ 249,300	\$ 2,939,300	\$ 2,939,300	\$ 5,620,000
9/30/2040	\$ 2,770,000	4.00%	\$ 168,600	\$ 2,938,600	\$ 2,938,600	\$ 2,850,000
9/30/2041	\$ 2,850,000	4.00%	\$ 85,500	\$ 2,935,500	\$ 2,935,500	\$ -
	\$ 37,425,000		\$ 18,641,054	\$ 56,066,054	\$ 56,066,054	

City of Pharr, Texas UTILITIES

\$18,000,000 Waterworks & Sewer System Revenue Bonds, Series 2017

CWSRF

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
8/15/2017	\$ -	-	\$ 170,000	\$ 170,000	\$ -	\$ 16,660,000
2/15/2018	\$ 1,340,000	3.000%	\$ 355,275	\$ 1,695,275	\$ 1,865,275	
8/15/2018	\$ -	-	\$ 355,275	\$ 355,275	\$ -	\$ -
2/15/2019	\$ 1,220,000	3.050%	\$ 343,075	\$ 1,563,075	\$ 1,918,350	\$ 15,440,000
8/15/2019		-	\$ 343,075	\$ 343,075	\$ -	
2/15/2020	\$ 1,385,000	3.100%	\$ 329,225	\$ 1,714,225	\$ 2,057,300	\$ 14,055,000
8/15/2020		-	\$ 329,225	\$ 329,225	\$ -	
2/15/2021	\$ 1,420,000	3.200%	\$ 300,825	\$ 1,720,825	\$ 2,050,050	\$ 12,635,000
8/15/2021		-	\$ 300,825	\$ 300,825	\$ -	
2/15/2022	\$ 1,475,000	3.200%	\$ 271,325	\$ 1,746,325	\$ 2,047,150	\$ 11,160,000
8/15/2022		-	\$ 271,325	\$ 271,325	\$ -	
2/15/2023	\$ 1,535,000	3.250%	\$ 240,625	\$ 1,775,625	\$ 2,046,950	\$ 9,625,000
8/15/2023		-	\$ 240,625	\$ 240,625	\$ -	
2/15/2024	\$ 1,590,000	3.300%	\$ 200,875	\$ 1,790,875	\$ 2,031,500	\$ 8,035,000
8/15/2024		-	\$ 200,875	\$ 200,875	\$ -	
2/15/2025	\$ 1,865,000	3.350%	\$ 154,250	\$ 2,019,250	\$ 2,220,125	\$ 6,170,000
8/15/2025		-	\$ 154,250	\$ 154,250	\$ -	
2/15/2026	\$ 1,955,000	3.400%	\$ 105,375	\$ 2,060,375	\$ 2,214,625	\$ 4,215,000
8/15/2026		-	\$ 105,375	\$ 105,375	\$ -	
2/15/2027	\$ 2,055,000	3.400%	\$ 54,000	\$ 2,109,000	\$ 2,214,375	\$ 2,160,000
8/15/2027		-	\$ 54,000	\$ 54,000	\$ -	
2/15/2028	\$ 2,160,000	3.450%		\$ 2,160,000	\$ 2,214,000	\$ -
Total	\$ 18,000,000		\$ 4,879,700	\$ 22,879,700	\$ 22,879,700	

City of Pharr, Texas UTILITIES

\$13,310,000 Waterworks & Sewer System Revenue Bonds, Series 2007A

DWSRF

**Remaining*

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2019	\$ -	-	\$ 122,510	\$ 122,510	\$ -	\$ 7,800,000
9/1/2019	\$ 860,000	2.650%	\$ 122,510	\$ 982,510	\$ 1,105,020	
3/1/2020	\$ -	-	\$ 111,115	\$ 111,115	\$ -	
9/1/2020	\$ 885,000	2.700%	\$ 111,115	\$ 996,115	\$ 1,107,230	\$ 6,915,000
3/1/2021	\$ -	-	\$ 99,168	\$ 99,168	\$ -	
9/1/2021	\$ 905,000	2.750%	\$ 99,168	\$ 1,004,168	\$ 1,103,336	\$ 6,010,000
3/1/2022	\$ -	-	\$ 86,723	\$ 86,723	\$ -	
9/1/2022	\$ 930,000	2.800%	\$ 86,723	\$ 1,016,723	\$ 1,103,446	\$ 5,080,000
3/1/2023	\$ -	-	\$ 73,704	\$ 73,704	\$ -	
9/1/2023	\$ 960,000	2.850%	\$ 73,704	\$ 1,033,704	\$ 1,107,408	\$ 4,120,000
3/1/2024	\$ -	-	\$ 60,024	\$ 60,024	\$ -	
9/1/2024	\$ 985,000	2.850%	\$ 60,024	\$ 1,045,024	\$ 1,105,048	\$ 3,135,000
3/1/2025	\$ -	-	\$ 45,988	\$ 45,988	\$ -	
9/1/2025	\$ 1,015,000	2.900%	\$ 45,988	\$ 1,060,988	\$ 1,106,976	\$ 2,120,000
3/1/2026	\$ -	-	\$ 31,270	\$ 31,270	\$ -	
9/1/2026	\$ 1,045,000	2.950%	\$ 31,270	\$ 1,076,270	\$ 1,107,540	\$ 1,075,000
3/1/2027	\$ -	-	\$ 15,856	\$ 15,856	\$ -	
9/1/2027	\$ 1,075,000	2.950%	\$ 15,856	\$ 1,090,856	\$ 1,106,712	\$ -
Total	\$ 8,660,000		\$ 1,292,716	\$ 9,952,716	\$ 9,952,716	

City of Pharr, Texas UTILITIES

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

NADBank

**Remaining*

	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2019	\$ -	-	\$ 100,500	\$ 100,500	\$ -	
9/1/2019	\$ 510,000	3.750%	\$ 100,500	\$ 610,500	\$ 711,000	\$ 4,850,000
3/1/2020	\$ -	-	\$ 90,938	\$ 90,938	\$ -	
9/1/2020	\$ 530,000	3.750%	\$ 90,938	\$ 620,938	\$ 711,875	\$ 4,320,000
3/1/2021	\$ -	-	\$ 81,000	\$ 81,000	\$ -	
9/1/2021	\$ 550,000	3.750%	\$ 81,000	\$ 631,000	\$ 712,000	\$ 3,770,000
3/1/2022	\$ -	-	\$ 70,688	\$ 70,688	\$ -	
9/1/2022	\$ 570,000	3.750%	\$ 70,688	\$ 640,688	\$ 711,375	\$ 3,200,000
3/1/2023	\$ -	-	\$ 60,000	\$ 60,000	\$ -	
9/1/2023	\$ 595,000	3.750%	\$ 60,000	\$ 655,000	\$ 715,000	\$ 2,605,000
3/1/2024	\$ -	-	\$ 48,844	\$ 48,844	\$ -	
9/1/2024	\$ 615,000	3.750%	\$ 48,844	\$ 663,844	\$ 712,688	\$ 1,990,000
3/1/2025	\$ -	-	\$ 37,313	\$ 37,313	\$ -	
9/1/2025	\$ 640,000	3.750%	\$ 37,313	\$ 677,313	\$ 714,625	\$ 1,350,000
3/1/2026	\$ -	-	\$ 25,313	\$ 25,313	\$ -	
9/1/2026	\$ 665,000	3.750%	\$ 25,313	\$ 690,313	\$ 715,625	\$ 685,000
3/1/2027	\$ -	-	\$ 12,844	\$ 12,844	\$ -	
9/1/2027	\$ 685,000	3.750%	\$ 12,844	\$ 697,844	\$ 710,688	\$ -
Total	\$ 5,360,000		\$ 1,054,876	\$ 6,414,876	\$ 6,414,876	

City of Pharr, Texas

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

DWSRF

**Remaining*

Date	Principal	Coupon	Interest	Total P+I	Fiscal Total	Balance
3/1/2019			\$ 79,907	\$ 79,907		\$ 7,195,000
9/1/2019	\$ 255,000	0.490%	\$ 79,907	\$ 334,907	\$ 414,814	
3/1/2020			\$ 79,282	\$ 79,282		
9/1/2020	\$ 255,000	0.780%	\$ 79,282	\$ 334,282	\$ 413,565	\$ 6,940,000
3/1/2021			\$ 78,288	\$ 78,288		
9/1/2021	\$ 255,000	1.080%	\$ 78,288	\$ 333,288	\$ 411,576	\$ 6,685,000
3/1/2022			\$ 76,911	\$ 76,911		
9/1/2022	\$ 260,000	1.350%	\$ 76,911	\$ 336,911	\$ 413,822	\$ 6,425,000
3/1/2023			\$ 75,156	\$ 75,156		
9/1/2023	\$ 260,000	1.530%	\$ 75,156	\$ 335,156	\$ 410,312	\$ 6,165,000
3/1/2024			\$ 73,167	\$ 73,167		
9/1/2024	\$ 265,000	1.670%	\$ 73,167	\$ 338,167	\$ 411,334	\$ 5,900,000
3/1/2025			\$ 70,954	\$ 70,954		
9/1/2025	\$ 270,000	1.790%	\$ 70,954	\$ 340,954	\$ 411,908	\$ 5,630,000
3/1/2026			\$ 68,538	\$ 68,538		
9/1/2026	\$ 275,000	1.910%	\$ 68,538	\$ 343,538	\$ 412,075	\$ 5,355,000
3/1/2027			\$ 65,911	\$ 65,911		
9/1/2027	\$ 280,000	2.010%	\$ 65,911	\$ 345,911	\$ 411,823	\$ 5,075,000
3/1/2028			\$ 63,097	\$ 63,097		
9/1/2028	\$ 285,000	2.080%	\$ 63,097	\$ 348,097	\$ 411,195	\$ 4,790,000
3/1/2029			\$ 60,133	\$ 60,133		
9/1/2029	\$ 295,000	2.160%	\$ 60,133	\$ 355,133	\$ 415,267	\$ 4,495,000
3/1/2030			\$ 56,947	\$ 56,947		
9/1/2030	\$ 300,000	2.230%	\$ 56,947	\$ 356,947	\$ 413,895	\$ 4,195,000
3/1/2031			\$ 53,602	\$ 53,602		
9/1/2031	\$ 305,000	2.300%	\$ 53,602	\$ 358,602	\$ 412,205	\$ 3,890,000
3/1/2032			\$ 50,095	\$ 50,095		
9/1/2032	\$ 310,000	2.360%	\$ 50,095	\$ 360,095	\$ 410,190	\$ 3,580,000
3/1/2033			\$ 46,437	\$ 46,437		
9/1/2033	\$ 320,000	2.400%	\$ 46,437	\$ 366,437	\$ 412,874	\$ 3,260,000
3/1/2034			\$ 42,597	\$ 42,597		
9/1/2034	\$ 325,000	2.450%	\$ 42,597	\$ 367,597	\$ 410,194	\$ 2,935,000
3/1/2035			\$ 38,616	\$ 38,616		
9/1/2035	\$ 335,000	2.500%	\$ 38,616	\$ 373,616	\$ 412,231	\$ 2,600,000
3/1/2036			\$ 34,428	\$ 34,428		
9/1/2036	\$ 345,000	2.550%	\$ 34,428	\$ 379,428	\$ 413,856	\$ 2,255,000
3/1/2037			\$ 30,029	\$ 30,029		
9/1/2037	\$ 355,000	2.590%	\$ 30,029	\$ 385,029	\$ 415,059	\$ 1,900,000
3/1/2038			\$ 25,432	\$ 25,432		
9/1/2038	\$ 360,000	2.630%	\$ 25,432	\$ 385,432	\$ 410,864	\$ 1,540,000
3/1/2039			\$ 20,698	\$ 20,698		
9/1/2039	\$ 370,000	2.660%	\$ 20,698	\$ 390,698	\$ 411,396	\$ 1,170,000
3/1/2040			\$ 15,777	\$ 15,777		
9/1/2040	\$ 380,000	2.680%	\$ 15,777	\$ 395,777	\$ 411,554	\$ 790,000
3/1/2041			\$ 10,685	\$ 10,685		
9/1/2041	\$ 390,000	2.700%	\$ 10,685	\$ 400,685	\$ 411,370	\$ 400,000
3/1/2042			\$ 5,420	\$ 5,420		
9/1/2042	\$ 400,000	2.710%	\$ 5,420	\$ 405,420	\$ 410,840	\$ -
Total	\$7,450,000		\$ 2,444,212	\$ 9,894,212		



CITY OF PHARR
AD VALOREM TAX REVENUE AND DISTRIBUTION
SUMMARY

Calendar Year Fiscal Year	2016 <u>2016-2017</u>	2017 <u>2017-2018</u>	2018 <u>2018-2019</u>	2019 <u>2019-2020</u>	2020 <u>2020-2021</u>	2021 <u>2021-2022</u>
LAND MARKET VALUE	\$ 1,166,775,103	\$ 1,269,785,982	\$ 1,302,095,817	\$ 1,389,157,015	\$ 1,522,908,337	\$ 1,566,283,132
IMPROVEMENTS-HOMESITE	583,201,394	618,819,361	624,678,218	630,304,251	705,016,734	805,193,281
IMPROVEMENTS-NON HOMESITES	1,390,856,068	1,508,071,177	1,566,567,117	1,671,351,239	1,758,585,226	1,877,086,134
PERSONAL PROPERTY	382,871,360	383,527,187	402,029,220	467,506,407	475,651,967	518,518,165
MINERALS	<u>3,222,793</u>	<u>4,707,726</u>	<u>5,914,381</u>	<u>4,585,836</u>	<u>2,812,461</u>	<u>1,785,938</u>
TOTAL MARKET VALUE	<u>3,526,926,718</u>	<u>3,784,911,433</u>	<u>3,901,284,753</u>	<u>4,162,904,748</u>	<u>4,464,974,725</u>	<u>4,768,866,650</u>
EXEMPTIONS:						
AG EXEMPTIONS (Productivity Loss)	158,830,148	154,888,841	155,053,629	161,142,791	158,867,103	155,974,134
HOMESTEAD CAP	10,785,099	17,329,554	7,276,328	6,535,950	41,129,594	55,815,891
TAX ABATEMENTS	-	-	-	-	-	-
DISABLED VETERANS	13,398,760	14,323,472	15,824,336	16,723,672	20,657,580	25,709,539
FULL EXEMPTIONS	542,399,767	574,901,749	629,828,509	686,040,087	699,416,069	726,879,738
FREEPORT EXEMPTIONS	65,252,122	58,573,226	57,694,536	65,652,905	41,436,156	61,424,512
OVER 65	36,692,916	37,206,732	37,558,004	39,926,779	42,238,778	43,520,959
DISABLE PERSON	-	-	-	-	-	53,297
MOBILE HOME	-	-	-	-	-	-
HOUSE BILL	-	-	-	-	-	-
POLLUTION	-	89,500	89,500	89,500	89,500	213,199
HISTORICAL	<u>102,078</u>	<u>102,078</u>	<u>102,078</u>	<u>102,078</u>	<u>102,078</u>	<u>104,440</u>
TOTAL EXEMPTIONS	<u>827,460,890</u>	<u>857,415,152</u>	<u>903,426,920</u>	<u>976,213,762</u>	<u>1,003,936,858</u>	<u>1,069,695,709</u>
PENDING PROTEST						
NET TAXABLE VALUE	<u>\$ 2,699,465,828</u>	<u>\$ 2,927,496,281</u>	<u>\$ 2,997,857,833</u>	<u>\$ 3,186,690,986</u>	<u>\$ 3,461,037,867</u>	<u>\$ 3,699,170,941</u>
ASSESSMENT RATIO	100%	100%	100%	100%	100%	100%
PROPOSED TAX RATE/\$100	\$ 0.65400	\$ 0.64900	\$ 0.64900	\$ 0.71760	\$ 0.71760	\$ 0.71760
ESTIMATED TAX LEVY	17,654,507	18,999,451	19,456,097	22,867,695	24,836,408	26,545,251
FROZEN LEVY LOSS	-	-	-	-	-	-
TOTAL LEVY	17,654,507	18,999,451	19,456,097	22,867,695	24,836,408	26,545,251
ESTIMATED % OF COLLECTION	<u>94%</u>	<u>94%</u>	<u>95%</u>	<u>95%</u>	<u>95%</u>	<u>95%</u>
ESTIMATED TAX COLLECTION	16,595,236.12	17,859,483.81	18,483,292.47	21,724,309.79	23,594,587.35	25,217,988.14
ESTIMATED DEL. TAX COLLECTION	<u>700,000</u>	<u>700,000</u>	<u>680,000</u>	<u>680,000</u>	<u>680,000</u>	<u>500,000</u>
ESTIMATED TAX FUNDS AVAILABLE	<u>17,295,236</u>	<u>18,559,484</u>	<u>19,163,292</u>	<u>22,404,310</u>	<u>24,274,587</u>	<u>25,717,988</u>

Calendar Year Fiscal Year	2016 <u>2016-2017</u>	2017 <u>2017-2018</u>	2018 <u>2018-2019</u>	2019 <u>2019-2020</u>	2020 <u>2020-2021</u>	2021 <u>2021-2022</u>
GENERAL FUND (M&O)						
CURRENT YEAR TAX :						
Current Tax Rate	\$0.58210	\$0.56710	\$0.56710	\$0.56710	\$0.56710	\$0.56710
Current Distribution Percentage	89%	87%	87%	81%	79%	79%
Amount	\$14,770,775	\$15,605,722	\$16,150,809	\$17,624,973	\$18,646,168	\$19,929,098
DELINQUENT TAX						
Amount	600,000	600,000	600,000	600,000	600,000	600,000
SUB TOTAL						
Current Tax Rate	\$0.58210	\$0.56710	\$0.56710	\$0.56710	\$0.56710	\$0.56710
Current Distribution Percentage	89%	87%	87%	81%	79%	79%
Amount	15,370,775	16,205,722	16,750,809	18,224,973	19,246,168	20,529,098
DEBT SERVICE FUND (I & S)						
CURRENT YEAR TAX						
Current Tax Rate	\$0.07190	\$0.08190	\$0.08190	\$0.13190	\$0.15050	\$0.15050
Current Distribution Percentage	11%	13%	13%	19%	21%	21%
Amount	\$1,824,460.97	\$2,253,762.29	\$2,332,483.29	\$4,099,336.85	\$4,948,418.89	\$5,288,889.65
DELINQUENT TAX						
Amount	80,000	80,000	80,000	80,000	80,000	80,000
SUB TOTAL						
Current Tax Rate	\$0.0719	\$0.0819	\$0.0819	\$0.1319	\$0.1505	\$0.1505
Current Distribution Percentage	11%	13%	13%	19%	21%	21%
Amount	\$1,904,461	\$2,333,762	\$2,412,483	\$4,179,337	\$5,028,419	\$5,368,890
TOTAL						
Current Tax Rate	\$0.65400	\$0.64900	\$0.64900	\$0.69900	\$0.71760	\$0.71760
Current Distribution Percentage	100%	100%	100%	100%	100%	100%
Amount	<u>\$17,275,236</u>	<u>\$18,539,484</u>	<u>\$19,163,292</u>	<u>\$22,404,310</u>	<u>\$24,274,587</u>	<u>\$25,897,988</u>

City of Pharr
Current Property Tax Analysis - Cash Collections

MONTH	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	Tax Yr 2016 FY 16/17	Tax Yr 2017 FY 17/18	Tax Yr 2018 FY 18/19	Tax Yr 2019 FY 19/20	Tax Yr 2019 FY 20/21	Difference FY 19/20 - FY 20/21
OCT.	73,240	35,962	57,219	33,762	52,286	64,688	89,184	191,810	225,254	89,896	(135,358)
NOV.	714,226	809,043	1,120,338	1,024,705	814,944	983,305	1,001,014	797,108	1,323,032	1,347,250	24,218
DEC.	2,097,974	2,203,776	1,978,408	2,676,466	4,575,452	4,718,592	4,434,186	4,895,733	4,901,191	6,414,330	1,513,139
JAN.	4,264,422	4,714,974	5,664,949	4,841,143	3,641,003	4,208,952	5,000,237	6,024,369	7,197,667	5,849,920	(1,347,746)
FEB.	4,855,926	4,581,914	4,220,196	5,069,080	5,229,403	4,764,121	5,259,630	4,548,541	5,375,081	6,959,745	1,584,664
MAR.	810,207	709,683	675,020	816,441	609,899	852,329	848,223	848,393	1,147,130	1,313,120	165,990
APR.	302,616	317,955	354,601	364,777	301,071	309,807	352,314	428,228	307,439	516,324	208,886
MAY	267,551	243,624	149,307	213,397	178,853	204,837	189,379	204,652	282,162	238,733	(43,429)
JUN.	102,700	162,991	126,518	127,760	126,209	186,004	138,583	130,230	260,423	214,426	(45,998)
JUL.	164,298	158,652	177,092	178,020	151,292	159,220	151,804	171,820	264,676	133,641	(131,034)
AUG.	91,949	83,845	73,478	75,852	104,571	99,427	131,773	86,152	120,624	81,030	(39,593)
SEP.	25,729	51,341	33,673	56,524	22,920	69,558	61,930	79,311	96,476	62,530	(33,946)
TOTAL	13,770,839	14,073,760	14,630,799	15,477,927	15,807,904	16,620,840	17,658,257	18,406,345	21,501,154	23,220,946	1,719,792

1st Six Month Collection & % of Total Collection

\$ 12,815,995	\$ 13,055,352	\$ 13,716,130	\$ 14,461,597	\$ 14,922,988	\$ 15,591,987	\$ 16,632,474	\$ 17,305,953	\$ 20,169,354	\$ 21,974,261
93%	93%	94%	93%	94%	94%	94%	94%	94%	95%

INCREASE/(DECREASE) IN CURRENT PROPERTY TAX COLLECTION

\$ 203,801	\$ 302,921	\$ 557,039	\$ 847,128	\$ 329,977	\$ 812,935	\$ 1,037,417	\$ 748,089	\$ 3,094,808	\$ 1,719,792
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INCREASE FROM PREVIOUS YEAR

1.50%	2.20%	3.96%	5.79%	2.13%	5.14%	6.24%	4.24%	16.81%	8.00%
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BUDGET VS. ACTUAL VARIANCE ANALYSIS

\$ 13,541,000	\$ 13,741,000	\$ 14,180,100	\$ 15,446,100	\$ 15,611,200	\$ 16,630,000	\$ 17,799,500	\$ 18,483,400	\$ 21,161,300	\$ 23,630,700
\$ 229,839	\$ 332,760	\$ 450,699	\$ 31,827	\$ 196,704	\$ (9,160)	\$ (141,243)	\$ (77,055)	\$ 339,854	\$ (409,754)
1.70%	2.42%	3.18%	0.21%	1.26%	-0.06%	-0.79%	-0.42%	1.61%	-1.73%

City of Pharr
Delinquent Property Tax Analysis - Cash Collections

	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	Tax Yr 2016 FY 16/17	Tax Yr 2017 FY 17/18	Tax Yr 2018 FY 18/19	Tax Yr 2019 FY 19/20	Tax Yr 2019 FY 20/21	Difference FY 19/20 - FY 20/21
MONTH											
OCT.	104,709	52,985	36,883	50,143	36,008	48,423	63,162	56,146	49,621	35,493	(14,128)
NOV.	119,311	50,072	66,580	71,250	53,060	70,296	49,081	57,532	71,941	70,697	(1,244)
DEC.	104,541	66,093	62,131	69,164	60,868	52,207	54,483	29,176	52,351	75,771	23,420
JAN.	66,064	52,671	45,184	45,681	53,205	78,886	43,436	63,054	176,506	75,236	(101,270)
FEB.	88,374	87,962	67,453	59,523	105,022	49,583	87,849	77,507	56,591	91,212	34,621
MAR.	123,621	92,212	68,515	71,968	65,282	85,553	90,169	88,563	106,164	109,125	2,961
APR.	98,450	66,850	50,740	47,780	51,853	47,952	60,308	89,422	25,995	84,577	58,582
MAY	103,455	66,287	62,792	59,584	50,900	55,744	84,735	35,819	38,777	98,562	59,785
JUN.	45,630	38,227	61,825	44,771	27,672	56,890	35,542	50,983	42,669	61,731	19,062
JUL.	88,708	64,203	54,921	60,486	37,136	23,311	32,523	54,858	43,531	62,162	18,630
AUG.	52,143	63,959	30,148	39,198	69,366	36,009	42,889	35,347	54,255	34,994	(19,261)
SEP.	55,652	39,478	36,847	29,336	18,145	27,510	37,782	34,509	32,988	30,920	(2,068)
TOTAL	1,050,658	740,998	644,018	648,885	628,518	632,363	681,959	672,915	751,389	830,480	79,091

AVERAGE PER MONTH

\$ 87,555 \$ 61,750 \$ 53,668 \$ 54,074 \$ 52,377 \$ 52,697 \$ 56,830 \$ 56,076 \$ 62,616 \$ 69,207

INCREASE/(DECREASE) IN DELINQUENT PROPERTY TAX COLLECTION

\$ 60,127 \$ (309,660) \$ (96,979) \$ 4,866 \$ (20,366) \$ 3,845 \$ 49,596 \$ (9,045) \$ 78,474 \$ 79,091

INCREASE FROM PREVIOUS YEAR

6.07% -29.47% -13.09% 0.76% -3.14% 0.61% 7.84% -1.33% 11.66% 10.53%

BUDGET VS. ACTUAL VARIANCE ANALYSIS

\$ 960,000 \$ 960,000 \$ 954,400 \$ 780,000 \$ 700,000 700,000.00 \$ 720,000 \$ 680,000 \$ 680,000 \$ 680,000
\$ 90,658 \$ (219,002) \$ (310,382) \$ (131,115) \$ (71,482) \$ (67,637) \$ (38,041) \$ (7,085) \$ 71,389 \$ 150,480
9.44% -22.81% -32.52% -16.81% -10.21% -9.66% -5.28% -1.04% 10.50% 22.13%

ORDINANCE NO: O-2021- 52

**AN ORDINANCE ADOPTING AND APPROVING THE
BUDGET FOR THE CITY OF PHARR, TEXAS FOR
YEAR BEGINNING OCTOBER 1, 2021 AND ENDING
SEPTEMBER 30, 2022, 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, 2021 and ending September 30, 2022, 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 CITY 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, 2021 and ending September 30, 2022, 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 **\$69,148,100** 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 **\$1,356,700** 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 **\$ 350,000** 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 \$210,000 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 \$6,284,300 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 \$1,045,500 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 \$600,0000 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 \$51,362,900 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 \$6,512,900 is from fund reserves.

SECTION 11: That the sum of \$30,324,400 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 \$30,324,400 is from fund reserves.

SECTION 12: That the sum of \$61,115,300 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 \$41,115,300 is from fund reserves.

SECTION 13: That the sum of \$6,335,700 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 \$765,100 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 \$ 19,869,600 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 \$17,133,300 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 \$6,163,300 is hereby appropriated out of the Fiber/Broadband fund for the payment of operating expenses, capital outlay, and other specified expenditures of the City Government.

SECTION 18: That the sum of \$1,320,500 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 19: That the sum of \$22,376,300 is hereby appropriated out of the EMS 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 20 day of September 2021.

CITY OF PHARR



AMBROSIO "AMOS" HERNANDEZ, MAYOR

ATTEST:



IMELDA BARRERA, ASSISTANT CITY CLERK

ORDINANCE NO: O-2021-51

AN ORDINANCE MODIFYING ORDINANCE 2020-33 TO ADOPT THE TAX RATE AND LEVYING AD VALOREM TAXES FOR THE CITY OF PHARR, TEXAS BEGINNING FISCAL YEAR OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, 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 2021-2022, 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, 2021, and ending September 30, 2022, 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:

M & O	\$.56710
I & S	\$.1505
TOTAL RATE	\$.7176

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.

**APPROVED AND ADOPTED BY THE BOARD OF CITY COMMISSIONERS OF
THE CITY OF PHARR, TEXAS, on this the 20th day of September 2021.**

CITY OF PHARR



AMBROSIO "AMOS" HERNANDEZ, MAYOR

ATTEST:



IMELDA BARRERA, ASSISTANT CITY CLERK

**CITY OF PHARR
BUDGET GLOSSARY**

ACLS: Advance Cardiovascular Life Support

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.

AFA: Advance Funding Agreement

Appraised Value: To make an estimate of value for 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.

**CITY OF PHARR
BUDGET GLOSSARY**

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.

CJIS: Criminal Justice Information Services

CO: Certificate of Obligation

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.

**CITY OF PHARR
BUDGET GLOSSARY**

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

DAP: Donation Acceptance Program

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.

EMS: Emergency Medical Services

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.

ETJ: Extraterritorial Jurisdiction

CITY OF PHARR BUDGET GLOSSARY

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.

DRC: Development and Research Center

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.

CITY OF PHARR BUDGET GLOSSARY

GASB-34: The Governmental Accounting Standards Board (GASB) issued Statement 34 in June 1999. The intent of GASB Statement 34 is to reflect the financial activities of state and local governments more accurately 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.

GFOA: Government Finance Officers Association

GIS: Geographic Information System

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.

HUD: Housing and Urban Development

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.

**CITY OF PHARR
BUDGET GLOSSARY**

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.

KPI: Key Performance Indicators

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.

MOU: Memorandum of Understanding

Net Position: The difference between an entity’s assets plus deferred outflows of resources and its liabilities plus deferred inflows of resources.

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.

OCM: Office of City Manager

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.

**CITY OF PHARR
BUDGET GLOSSARY**

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.

PALS: Pediatric Advance Life Support

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.

PHTLS: Prehospital Trauma Life Support

PO: Purchase Order

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.

QTF: Quality Texas Foundation

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 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.

