

CITY OF PHARR PROPOSED BUDGET

FOR FISCAL YEAR 2025-2026

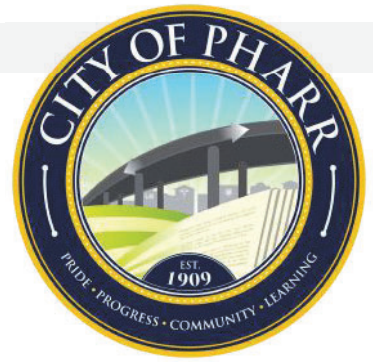


Prepared For,

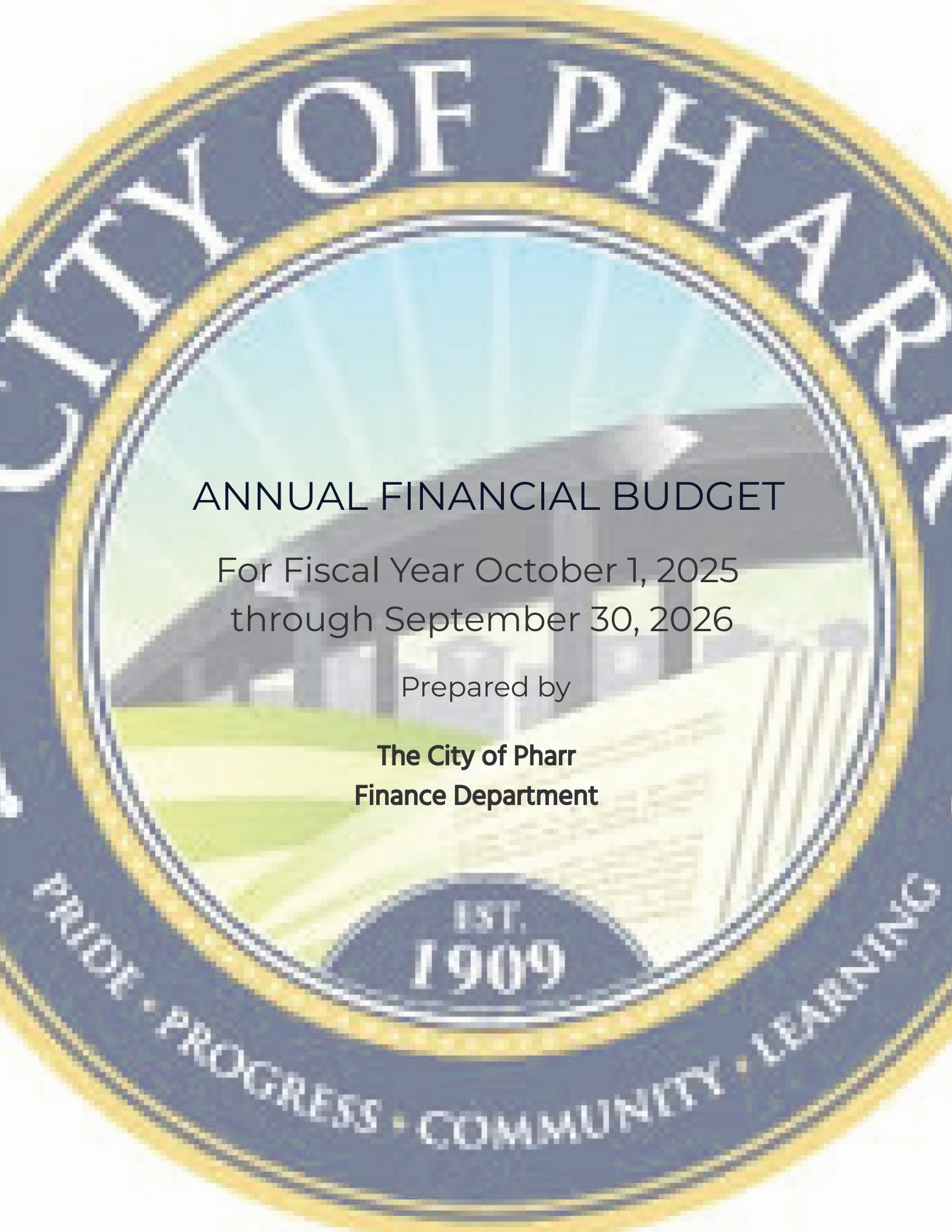
Pharr Residents



City of Pharr



This budget will raise more total property taxes than last year by \$2,914,933 or 9.14% increase, and of that amount, \$963,614.48 is tax revenue to be raised from new property added to the tax roll this year.

The background of the page is the official seal of the City of Pharr. It is a circular emblem with a blue outer ring containing the text "CITY OF PHARR" at the top and "PROGRESS • COMMUNITY • LEARNING" at the bottom. The center of the seal features a stylized illustration of a modern building with a glass facade, set against a backdrop of green hills and a blue sky with white clouds. At the bottom of the central illustration, the text "EST. 1909" is visible.

ANNUAL FINANCIAL BUDGET

For Fiscal Year October 1, 2025
through September 30, 2026

Prepared by

**The City of Pharr
Finance Department**



Ambrosio "Amos" Hernandez, MD
Mayor



Michael Pacheco
Commissioner Place 1



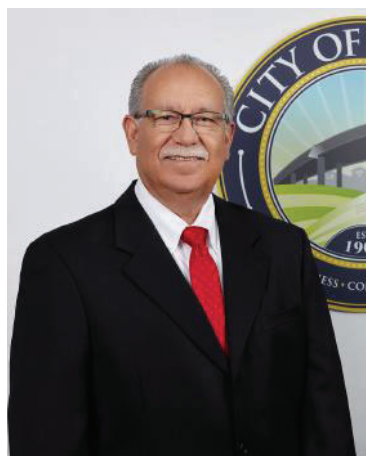
Roberto "Bobby" Carrillo
Commissioner Place 2



Ramiro Caballero, MD
Commissioner Place 3



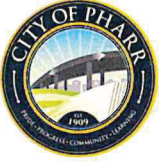
Daniel Chavez
Mayor Pro-term



Ricardo Medina
Commissioner Place 5



Itza Flores
Commissioner Place 6



Pharr



MAYOR Ambrosio Hernandez, MD

COMMISSIONERS Eleazar Guajardo | Roberto "Bobby" Carrillo | Ramiro Caballero, MD | Daniel Chavez | Ricardo Medina | Itza Flores

City of Pharr
118 S. Cage Blvd.
Pharr, TX 78577

Dear Mayor, City Council Members, and Residents of Pharr,

It is my privilege to present the proposed Fiscal Year 2025-2026 Budget for the City of Pharr. Thanks to the progressive leadership of our elected officials and the dedication of our staff, we have developed a balanced budget that demonstrates our commitment to fiscal responsibility and the delivery of the highest quality municipal services.

Guided by our commitment to **Excellence Every Day**, city staff have spent the past six months collaborating with stakeholders, analyzing community input, consulting subject matter experts, and following the direction of our Mayor and City Commission to ensure the city fulfills its mission of providing the highest level of municipal services every day.

This mission informs every decision in the budget, ensuring that resources are aligned with the city's **Strategic Objectives**:

1. **Service Excellence** – Delivering responsive and efficient municipal services that meet the needs of our residents.
2. **Infrastructure** – Maintaining and improving streets, drainage, utilities, and facilities to support a growing and thriving community.
3. **Quality of Life** – Enhancing parks, recreational programs, cultural amenities, city events, and community services that enrich residents' lives.
4. **Sound Governance and Fiscal Sustainability** – Managing city finances responsibly to ensure long-term stability and public trust.
5. **Economic Vitality** – Promoting growth, investment, and opportunity to strengthen the local economy.
6. **Safe and Secure Community** – Ensuring public safety through effective policing, fire protection, and emergency management services.

The proposed budget reflects a total appropriation of **\$290 million**, strategically allocated across departments and funds to meet operational needs, expand infrastructure, and support these strategic objectives. Key highlights include:

- Creation of two new departments: the **City Clerk's Office** and **Food Services Department**, to provide specialized services to residents.
- Increased funding for **Police, Fire, EMS, and Public Safety Communications** to ensure the safety and security of residents.
- Acquisition of a new **Front Line Heavy Rescue Fire Truck** for the Fire Department to enhance emergency response capabilities.
- Continued development and completion of the **Twin Span Expansion of the Pharr International Bridge** to strengthen Pharr's role in international trade and regional economics.

- Expansion of the City's **Teampharr.net fiber optic Wi-Fi service** for residents, small businesses, and enterprise accounts.
- Continued improvements to the City's **Drainage and Public Utility Infrastructure** to enhance services and citizen safety.
- Development of **Hike and Bike Trails** and street improvements to support infrastructure and quality of life.
- Enhancements to **City Special Events** to promote Pharr as a vibrant community.
- Addition of **Turf to the City's Athletic Fields** to enhance the quality of play and athlete experience.
- Renovations to the **Tierra del Sol Golf Course** to improve amenities and recreational opportunities.

I extend my sincere gratitude to our department directors and staff who contributed to this budget. Their diligence ensures that our financial planning aligns with both immediate operational needs and long-term strategic goals.

I look forward to continuous collaboration with our governing body, staff, and community ensuring that together we continue to uphold our mission, embody our culture of excellence, and advance our strategic objectives every day.

Respectfully Submitted,

Dr. Jonathan B. Flores
City Manager



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.

CITY OF PHARR, TX						
GENERAL FUND						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed	
REVENUES						
General Tax Revenue	\$ 48,100,180	\$ 52,246,300	\$ 52,246,300	\$ 50,894,104	\$ 51,653,400	
Gross Receipts	\$ 2,768,355	\$ 2,914,200	\$ 2,914,200	\$ 1,629,378	\$ 2,433,300	
Revenue Producing Facilities	\$ 5,831,472	\$ 5,704,600	\$ 5,704,600	\$ 5,883,509	\$ 5,501,700	
Fines & Fees	\$ 753,359	\$ 742,900	\$ 742,900	\$ 665,499	\$ 670,400	
Licenses & Permits	\$ 1,277,721	\$ 1,169,600	\$ 1,169,600	\$ 720,771	\$ 888,700	
Charges for Current Services	\$ 342,621	\$ 466,300	\$ 466,300	\$ 271,202	\$ 389,900	
Intergovernmental	\$ 1,994,428	\$ 96,900	\$ 96,900	\$ 1,606,952	\$ 83,200	
Debt Proceeds	\$ 2,446,100	\$ 3,261,500	\$ 3,261,500	\$ -	\$ 3,136,381	
Transfers In	\$ 16,151,500	\$ 17,101,600	\$ 17,101,600	\$ 17,101,600	\$ 20,232,700	
Total Revenues	\$ 79,665,737	\$ 83,703,900	\$ 83,703,900	\$ 78,773,016	\$ 84,989,681	
EXPENDITURES						
City Manager's Office	\$ 2,559,295	\$ 2,620,100	\$ 2,620,100	\$ 2,378,309	\$ 2,054,281	
City Clerk's Office	\$ -	\$ -	\$ -	\$ -	\$ 714,200	
Finance Department	\$ 1,036,567	\$ 1,175,900	\$ 1,175,900	\$ 1,141,035	\$ 2,029,900	
Police Department	\$ 17,339,681	\$ 16,698,400	\$ 16,698,400	\$ 15,251,424	\$ 20,498,700	
Purchasing Department	\$ 442,081	\$ 440,200	\$ 440,200	\$ 359,631	\$ 506,600	
Municipal Court	\$ 608,680	\$ 675,800	\$ 675,800	\$ 519,988	\$ 772,600	
Fire Department	\$ 12,374,388	\$ 14,277,100	\$ 14,277,100	\$ 11,416,797	\$ 13,571,000	
Building & Code Compliance	\$ 1,421,381	\$ 1,560,800	\$ 1,560,800	\$ 1,325,962	\$ 1,704,500	
Public Works	\$ 6,106,935	\$ 4,806,900	\$ 4,806,900	\$ 4,171,237	\$ 5,349,700	
Information Technology	\$ 3,325,186	\$ 3,056,800	\$ 3,056,800	\$ 2,836,910	\$ 2,967,800	
Office of City Communications	\$ 813,550	\$ 991,500	\$ 991,500	\$ 841,267	\$ 1,158,000	
Library	\$ 1,752,596	\$ 1,668,400	\$ 1,668,400	\$ 1,367,752	\$ 1,630,500	
Grants	\$ 485,280	\$ 558,700	\$ 558,700	\$ 494,572	\$ 558,800	
Parks & Recreation	\$ 8,283,141	\$ 7,397,000	\$ 7,397,000	\$ 6,894,497	\$ 8,542,400	
Office of Strategic Excellence	\$ 377,453	\$ 465,900	\$ 465,900	\$ 456,323	\$ 663,200	
Public Safety Communications	\$ 3,084,724	\$ 3,258,000	\$ 3,258,000	\$ 2,820,991	\$ 3,613,600	
Human Resources	\$ 961,637	\$ 936,900	\$ 936,900	\$ 952,408	\$ 2,036,100	
Development Services	\$ 678,674	\$ 960,600	\$ 960,600	\$ 722,429	\$ 836,500	
Engineering	\$ 940,927	\$ 1,143,200	\$ 1,143,200	\$ 975,317	\$ 2,072,800	
Public Health Department	\$ 654,275	\$ 882,300	\$ 882,300	\$ 864,339	\$ 1,458,400	
Special Events Department	\$ 3,782	\$ 1,695,600	\$ 1,695,600	\$ 1,827,450	\$ 1,935,300	
Food Services	\$ -	\$ -	\$ -	\$ -	\$ 495,200	
Non-Departmental	\$ 9,325,749	\$ 7,613,000	\$ 7,613,000	\$ 11,637,409	\$ 9,112,100	
Transfers Out	\$ 5,732,201	\$ 10,820,800	\$ 10,820,800	\$ 9,516,971	\$ 707,500	
Total Expenditures	\$ 78,308,183	\$ 83,703,900	\$ 83,703,900	\$ 78,773,017	\$ 84,989,681	
Net Revenues Over/(Under) Expenditures	\$ 1,357,554	\$ -	\$ -	\$ -	\$ -	

CITY OF PHARR, TX						
GENERAL FUND						
SUMMARY OF EXPENDITURES						
Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed	
EXPENDITURES						
City Manager's Office	\$ 2,559,295	\$ 2,620,100	\$ 2,620,100	\$ 2,376,309	\$ 2,054,281	
City Clerk's Office	\$ -	\$ -	\$ -	\$ -	\$ 714,200	
Finance Department	\$ 1,036,567	\$ 1,175,900	\$ 1,175,900	\$ 1,141,035	\$ 2,029,900	
Police Department	\$ 17,339,681	\$ 16,698,400	\$ 16,698,400	\$ 15,251,424	\$ 20,498,700	
Purchasing Department	\$ 442,081	\$ 440,200	\$ 440,200	\$ 359,631	\$ 506,600	
Municipal Court	\$ 608,680	\$ 675,800	\$ 675,800	\$ 519,988	\$ 772,600	
Fire Department	\$ 12,374,388	\$ 14,277,100	\$ 14,277,100	\$ 11,416,797	\$ 13,571,000	
Building & Code Compliance	\$ 1,421,381	\$ 1,560,800	\$ 1,560,800	\$ 1,325,962	\$ 1,704,500	
Public Works	\$ 6,106,935	\$ 4,806,900	\$ 4,806,900	\$ 4,171,237	\$ 5,349,700	
Information Technology	\$ 3,325,186	\$ 3,056,800	\$ 3,056,800	\$ 2,836,910	\$ 2,967,800	
Office of City Communications	\$ 813,550	\$ 991,500	\$ 991,500	\$ 841,267	\$ 1,158,000	
Library	\$ 1,752,596	\$ 1,668,400	\$ 1,668,400	\$ 1,367,752	\$ 1,630,500	
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Parks & Recreation	\$ 8,283,141	\$ 7,397,000	\$ 7,397,000	\$ 6,894,497	\$ 8,542,400	
Office of Strategic Excellence	\$ 377,453	\$ 465,900	\$ 465,900	\$ 456,323	\$ 663,200	
Public Safety Communications	\$ 3,084,724	\$ 3,258,000	\$ 3,258,000	\$ 2,820,991	\$ 3,613,600	
Human Resources	\$ 961,637	\$ 936,900	\$ 936,900	\$ 952,408	\$ 2,036,100	
Development Services	\$ 678,674	\$ 960,600	\$ 960,600	\$ 722,429	\$ 836,500	
Engineering	\$ 940,927	\$ 1,143,200	\$ 1,143,200	\$ 975,317	\$ 2,072,800	
Public Health Department	\$ 654,275	\$ 882,300	\$ 882,300	\$ 864,339	\$ 1,458,400	
Special Events Department	\$ 3,782	\$ 1,695,600	\$ 1,695,600	\$ 1,827,450	\$ 1,935,300	
Food Services	\$ -	\$ -	\$ -	\$ -	\$ 495,200	
Non-Departmental	\$ 9,325,749	\$ 7,613,000	\$ 7,613,000	\$ 11,637,409	\$ 9,112,100	
Transfers Out	\$ 5,732,201	\$ 10,820,800	\$ 10,820,800	\$ 9,516,971	\$ 707,500	
Total Expenditures	\$ 78,308,183	\$ 83,703,900	\$ 83,703,900	\$ 78,773,017	\$ 84,989,681	
Net Revenues Over/(Under) Expenditures	\$ 1,357,554	\$ -	\$ -	\$ -	\$ -	
Expense Category	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed	
Personnel Services	\$ 45,298,884	\$ 47,193,600	\$ 47,191,100	\$ 42,676,866	\$ 53,405,100	
Supplies	\$ 2,556,724	\$ 1,922,000	\$ 1,918,800	\$ 1,340,342	\$ 1,903,581	
Maintenance	\$ 1,812,584	\$ 1,684,200	\$ 1,715,000	\$ 1,627,102	\$ 1,175,100	
Technology	\$ 77,641	\$ 158,000	\$ 158,000	\$ 93,855	\$ 1,644,800	
Rentals	\$ 2,138,090	\$ 1,870,200	\$ 1,870,200	\$ 2,504,214	\$ 2,691,000	
Other Services	\$ 6,135,484	\$ 7,856,100	\$ 7,765,000	\$ 5,840,448	\$ 8,323,700	
Vehicle Maintenance	\$ 1,880,693	\$ 1,732,900	\$ 1,589,900	\$ 1,815,215	\$ 1,850,800	
Debt Service	\$ 1,073,876	\$ 1,050,400	\$ 1,050,400	\$ 1,024,095	\$ 661,600	
Capital Outlay	\$ 2,390,149	\$ 1,887,700	\$ 2,096,700	\$ 1,910,444	\$ 3,564,900	
Misc.	\$ 9,211,857	\$ 7,528,000	\$ 7,528,000	\$ 10,421,464	\$ 9,061,600	
Transfers Out	\$ 5,732,201	\$ 10,820,800	\$ 10,820,800	\$ 9,516,971	\$ 707,500	
	\$ 78,308,183	\$ 83,703,900	\$ 83,703,900	\$ 78,773,017	\$ 84,989,681	
Expense Category	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed	
General Government	\$ 22,976,460	\$ 22,199,400	\$ 22,199,400	\$ 24,641,560	\$ 27,187,381	
Public Safety	\$ 32,798,793	\$ 34,233,500	\$ 34,233,500	\$ 29,489,212	\$ 37,683,300	
Highways & Streets	\$ 6,106,935	\$ 4,806,900	\$ 4,806,900	\$ 4,171,237	\$ 5,349,700	
Health & Welfare	\$ 654,275	\$ 882,300	\$ 882,300	\$ 864,339	\$ 1,458,400	
Culture & Recreation	\$ 10,039,520	\$ 10,761,000	\$ 10,761,000	\$ 10,089,698	\$ 12,603,400	
Transfers Out	\$ 5,732,201	\$ 10,820,800	\$ 10,820,800	\$ 9,516,971	\$ 707,500	
	\$ 78,308,183	\$ 83,703,900	\$ 83,703,900	\$ 78,773,017	\$ 84,989,681	

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, Recreation, and TeamPharr.Net.

COVID Relief Fund: This fund accounts for grant revenues awarded to the City from the American Rescue Plan Act. The main departments that utilize these funds are EMS and TeamPharr.Net

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						
COMMUNITY DEVELOPMENT BLOCK GRANT FUND						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Grants - CDBG - Current Year	\$ -	\$ -	\$ -	\$ -	\$ -	1,201,828
Grants - Other CDBG Programs	\$ 1,159,816	\$ 1,257,400	\$ 1,257,400	\$ 1,257,400	\$ -	-
Total Revenues	\$ 1,159,816	\$ 1,257,400	\$ 1,257,400	\$ 1,257,400	\$ -	1,201,828
EXPENDITURES						
Personnel Services	\$ 163,640	\$ 200,500	\$ 200,500	\$ 200,500	\$ -	211,600
Supplies	\$ 6,843	\$ 12,600	\$ 10,600	\$ 10,600	\$ -	11,100
Maintenance	\$ -	\$ 500	\$ 500	\$ 500	\$ -	1,500
Rentals	\$ 3,788	\$ 5,000	\$ 5,000	\$ 5,000	\$ -	4,400
Other Services	\$ 34,839	\$ 21,100	\$ 23,100	\$ 23,100	\$ -	11,666
Debt Service	\$ 378,662	\$ 375,000	\$ 375,000	\$ 375,000	\$ -	361,400
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	-
Misc	\$ 370,022	\$ 642,700	\$ 642,700	\$ 642,700	\$ -	956,562
Total Expenditures	\$ 957,795	\$ 1,257,400	\$ 1,257,400	\$ 1,257,400	\$ -	1,558,228
Net Revenues Over/(Under) Expenditures	\$ 202,021	\$ -	\$ -	\$ -	\$ -	(356,400)
EXPENDITURES BY TYPE						
General Government	\$ 957,795	\$ 1,257,400	\$ 1,257,400	\$ 1,257,400	\$ -	1,558,228
Culture & Recreation	\$ -	\$ -	\$ -	\$ -	\$ -	-
Highways & Streets	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ 957,795	\$ 1,257,400	\$ 1,257,400	\$ 1,257,400	\$ -	1,558,228
Net Revenues Over/(Under) Expenditures	\$ 202,021	\$ -	\$ -	\$ -	\$ -	(356,400)

*Proceeds remaining from the prior year's program revenue will be used to cover additional expenses.

CITY OF PHARR, TX						
GRANTS						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Proposed	
REVENUES						
General	\$ 7,737	\$ 5,100	\$ 5,100	\$ 124,693	\$ 10,526,493	
Police	\$ 1,481,218	\$ 1,159,500	\$ 1,159,500	\$ 1,050,531	\$ 3,145,418	
Fire	\$ 588,855	\$ 564,200	\$ 564,200	\$ 97,327	\$ 1,212,236	
EMS	\$ -	\$ -	\$ -	\$ 104,686	\$ 140,000	
Fiber	\$ 951,754	\$ -	\$ -	\$ 441,502	\$ 1,219,000	
Total Revenues	\$ 3,029,564	\$ 1,728,800	\$ 1,728,800	\$ 1,818,739	\$ 16,243,147	
EXPENDITURES BY FUNCTION						
Public Safety:						
Police	\$ 1,481,218	\$ 1,159,500	\$ 1,159,500	\$ 1,050,531	\$ 2,845,418	
Fire	\$ 588,855	\$ 564,200	\$ 564,200	\$ 114,999	\$ 1,212,236	
EMS	\$ -	\$ -	\$ -	\$ 70,453	\$ 140,000	
Subtotal	\$ 2,070,073	\$ 1,723,700	\$ 1,723,700	\$ 1,235,983	\$ 4,197,654	
General:						
General	\$ 959,491	\$ 5,100	\$ 5,100	\$ 582,755	\$ 12,045,493	
Subtotal	\$ 959,491	\$ 5,100	\$ 5,100	\$ 582,755	\$ 12,045,493	
Total Expenditures	\$ 3,029,564	\$ 1,728,800	\$ 1,728,800	\$ 1,818,739	\$ 16,243,147	
Net Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	
EXPENDITURES BY ACTIVITY						
Personnel	\$ 2,123,185	\$ 1,584,300	\$ 1,584,300	\$ 1,510,571	\$ 7,409,547	
Supplies	\$ 223,855	\$ -	\$ -	\$ 71,567	\$ 2,668,800	
Maintenance	\$ 536,977	\$ -	\$ -	\$ 3,209	\$ -	
Equipment Rental	\$ 7,992	\$ 4,400	\$ 4,400	\$ 5,569	\$ -	
Contractual Services	\$ 13,824	\$ 5,100	\$ 5,100	\$ 63,723	\$ 4,467,349	
Vehicle Maintenance	\$ 8,095	\$ 8,800	\$ 8,800	\$ -	\$ -	
Capital Outlay	\$ 115,638	\$ 126,200	\$ 126,200	\$ 164,100	\$ 1,697,450	
Total Expenditures	\$ 3,029,564	\$ 1,728,800	\$ 1,728,800	\$ 1,818,739	\$ 16,243,147	
Net Revenues Over/(Under) Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	

CITY OF PHARR, TX						
COVID RELIEF FUND						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Interest	\$ 204,636.78	\$ -	\$ -	\$ 102,753.27	\$ 40,000.00	
ARPA Local Relief Federal Grant	\$ 2,069,132.18	\$ -	\$ -	\$ -	\$ 825,880.00	
Total Revenues	\$ 2,273,768.96	\$ -	\$ -	\$ 102,753.27	\$ 865,880.00	
EXPENDITURES						
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
Rentals	\$ -	\$ -	\$ -	\$ -	\$ -	
Other Services	\$ 843,036.89	\$ -	\$ -	\$ 705,419.21	\$ -	
Vehicle Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	
Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	
Capital Outlay	\$ 6,322,794.31	\$ -	\$ -	\$ 3,758,972.67	\$ -	
Misc	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfers Out	\$ -	\$ -	\$ -	\$ 1,212,500.04	\$ 825,880.00	
Total Expenditures	\$ 7,165,831.20	\$ -	\$ -	\$ 5,676,891.93	\$ 825,880.00	
Net Revenues Over/(Under) Expenditures	\$ (4,892,062.24)	\$ -	\$ -	\$ (5,574,138.65)	\$ 40,000.00	

CITY OF PHARR, TX						
HOTEL/MOTEL						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed	
REVENUES						
Hotel/Motel Tax	\$ 946,399	\$ 982,400	\$ 982,400	\$ 343,065	\$ 372,000	
Miscellaneous Income	\$ 10,801	\$ 11,200	\$ 11,200	\$ 4,035	\$ 4,000	
Total Revenues	\$ 957,201	\$ 993,600	\$ 993,600	\$ 347,100	\$ 376,000	
EXPENDITURES						
General Government:						
Other Services	\$ -	\$ -	\$ -	\$ -	\$ -	-
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -	-
Culture & Recreation:						
Transfer Out-General Fund	\$ 300,000	\$ 858,900	\$ 858,900	\$ 212,400	\$ 308,000	
Transfer Out-Chamber	\$ 68,400	\$ 68,400	\$ 68,400	\$ 68,400	\$ 68,000	
Transfer Out-Tax Notes	\$ 231,600	\$ 66,300	\$ 66,300	\$ 66,300	\$ 66,300	
Subtotal	\$ 600,000	\$ 993,600	\$ 993,600	\$ 347,100	\$ 376,000	
Total Expenditures	\$ 600,000	\$ 993,600	\$ 993,600	\$ 347,100	\$ 376,000	
Net Revenues Over/(Under) Expenditures	\$ 357,201	\$ -	\$ -	\$ -	\$ -	-

CITY OF PHARR, TX						
PARKLAND DEDICATION FEE FUND						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed	
REVENUES						
Parkland Dedication Fees	\$ 105,694	\$ 136,400	\$ 136,400	\$ 36,923	\$ 40,000	
Interest	\$ 1,893	\$ 1,900	\$ 1,900	\$ 573	\$ 1,000	
Total Revenues	\$ 107,587	\$ 138,300	\$ 138,300	\$ 37,496	\$ 41,000	
EXPENDITURES						
Culture & Recreation:						
Transfers Out	\$ -	\$ 138,300	\$ 138,300	\$ 37,496	\$ 41,000	
Total Expenditures	\$ -	\$ 138,300	\$ 138,300	\$ 37,496	\$ 41,000	
Net Revenues Over/(Under) Expenditures	\$ 107,587	\$ -	\$ -	\$ -	\$ -	

CITY OF PHARR, TX						
PAVING & DRAINAGE FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26	
Description	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Paving & Drainage Fee	\$ 1,160,140	\$ 1,082,100	\$ 1,082,100	\$ 1,055,785	\$ 1,250,100	
Interest Income	\$ 14,972	\$ -	\$ -	\$ 6,570	\$ 7,400	
Total Revenues	\$ 1,175,112	\$ 1,082,100	\$ 1,082,100	\$ 1,062,355	\$ 1,257,500	
EXPENDITURES						
Highways & Streets:						
Other Expense	\$ 51,331	\$ -	\$ -	\$ -	\$ 50,000	
Transfers Out	\$ 1,045,500	\$ 1,082,100	\$ 1,082,100	\$ 1,062,355	\$ 1,207,500	
Total Expenditures	\$ 1,096,831	\$ 1,082,100	\$ 1,082,100	\$ 1,062,355	\$ 1,257,500	
Net Revenues Over/(Under) Expenditures						
	\$ 78,281	\$ -	\$ -	\$ -	\$ -	

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					
BRIDGE CAPITAL IMPROVEMENT PROJECTS FUND					
SUMMARY OF REVENUES & EXPENDITURES					
Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed
<u>REVENUES</u>					
Grant Funds	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 10,704,400
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 26,000,000
Total Revenues	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 36,704,400
<u>EXPENDITURES</u>					
Capital Projects	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
Net Revenues Over/(Under) Expenditures	\$ -	\$ (43,565,000)	\$ (43,565,000)	\$ (26,699,172)	\$ (30,648,800)
<i>*Cash available from the Series 2021 COs and the Series 2021 Revenue Bonds.</i>					

BRIDGE CAPITAL IMPROVEMENT PROJECTS FUND					
SUMMARY OF REVENUES & EXPENDITURES					
Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed
REVENUES					
Grant Funds	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 10,704,400
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 26,000,000
Total Revenues	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 36,704,400
EXPENDITURES					
Capital Projects	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
Net Revenues Over/(Under) Expenditures	\$ -	\$ (43,565,000)	\$ (43,565,000)	\$ (26,699,172)	\$ (30,648,800)
<i>*Cash available from the Series 2021 COs and the Series 2021 Revenue Bonds.</i>					

SUMMARY OF REVENUES & EXPENDITURES					
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed
REVENUES					
Grant Funds	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 10,704,400
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 26,000,000
Total Revenues	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 36,704,400
EXPENDITURES					
Capital Projects	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
Net Revenues Over/(Under) Expenditures	\$ -	\$ (43,565,000)	\$ (43,565,000)	\$ (26,699,172)	\$ (30,648,800)
*Cash available from the Series 2021 COs and the Series 2021 Revenue Bonds.					

Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed
REVENUES					
Grant Funds	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 10,704,400
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ 26,000,000
Total Revenues	\$ -	\$ 20,000,000	\$ 20,000,000	\$ -	\$ 36,704,400
EXPENDITURES					
Capital Projects	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
	\$ -	\$ 63,565,000	\$ 63,565,000	\$ 26,699,172	\$ 67,353,200
Net Revenues Over/(Under) Expenditures	\$ -	\$ (43,565,000)	\$ (43,565,000)	\$ (26,699,172)	\$ (30,648,800)
<i>*Cash available from the Series 2021 COs and the Series 2021 Revenue Bonds.</i>					

CITY OF PHARR, TX

UTILITY CAPITAL IMPROVEMENT PROJECTS FUND

SUMMARY OF REVENUES & EXPENDITURES

Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed
<u>REVENUES</u>					
Grant Funds					
Other Financing Source	\$ -	\$ -	\$ -	\$ -	\$ 9,626,700
Transfers In	\$ -	\$ 905,500	\$ 905,500	\$ 905,500	\$ 1,545,700
Total Revenues	\$ -	\$ 905,500	\$ 905,500	\$ 905,500	\$ 11,172,400
<u>EXPENDITURES</u>					
Capital Projects	\$ -	\$ 18,755,000	\$ 18,755,000	\$ 3,081,468	\$ 11,172,400
Total Expenditures	\$ -	\$ 18,755,000	\$ 18,755,000	\$ 3,081,468	\$ 11,172,400
Net Revenues Over/(Under) Expenditures					
	\$ -	\$ (17,849,500)	\$ (17,849,500)	\$ (2,175,968)	\$ -

* Debt Proceeds and Cash on Hand used to finance projects in Fiscal Year 2024-2025.

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 & EXPENDITURES					
Description	FY 23-24 Actual	FY 24-25 Original	FY 24-25 Amended	FY 24-25 Projected	FY 25-26 Proposed
REVENUES					
Property Tax (Current & Delinquent)	\$ 9,135,898	\$ 8,740,000	\$ 8,740,000	\$ 8,292,275	\$ 8,423,600
Property Tax Penalty & Interest	\$ 154,734	\$ 137,000	\$ 137,000	\$ 126,468	\$ 130,000
Interest	\$ 262,449	\$ 239,600	\$ 239,600	\$ 121,218	\$ 144,000
Transfer In	\$ 2,120,600	\$ 326,000	\$ 326,000	\$ -	\$ -
Total Revenues	\$ 11,673,681	\$ 9,442,600	\$ 9,442,600	\$ 8,539,961	\$ 8,697,600
EXPENDITURES					
Principal	\$ 5,547,373	\$ 6,578,200	\$ 6,578,200	\$ 4,833,700	\$ 5,640,000
Interest	\$ 3,055,856	\$ 2,864,400	\$ 2,864,400	\$ 2,871,461	\$ 2,638,100
Transfer Out	\$ 3,692,601	\$ -	\$ -	\$ -	\$ 419,500
Total Expenditures	\$ 12,295,830	\$ 9,442,600	\$ 9,442,600	\$ 7,705,161	\$ 8,697,600
Net Revenues Over/(Under) Expenditures					
	\$ (622,149)	\$ -	\$ -	\$ 834,800	\$ -

PROPRIETARY FUNDS

COMPONENT UNITS

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 Wi-Fi Services.

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

UTILITY FUND

SUMMARY OF REVENUES & EXPENDITURES

Description	FY 23-24		FY 24-25		FY 24-25		FY 24-25		FY 25-26	
	Actual		Original	Amended	Projected		Projected		Proposed	
REVENUES										
Water	\$ 9,550,385	\$	9,921,400	\$	9,921,400	\$	9,731,574	\$	12,015,300	
Sewer	\$ 7,239,085	\$	7,437,400	\$	7,437,400	\$	7,288,213	\$	8,956,700	
Other Revenues	\$ 258,104	\$	215,800	\$	215,800	\$	250,835	\$	292,100	
Lease Proceeds	\$ -	\$	-	\$	-	\$	-	\$	-	
Interest	\$ 156,217	\$	133,100	\$	133,100	\$	143,806	\$	133,000	
Total Revenues	\$ 17,203,792	\$	17,707,700	\$	17,707,700	\$	17,414,427	\$	21,397,100	
EXPENDITURES										
Personnel Services	\$ 4,090,549	\$	4,900,600	\$	4,900,600	\$	4,002,764	\$	4,816,700	
Supplies	\$ 2,703,456	\$	2,655,300	\$	2,655,300	\$	2,496,270	\$	2,857,300	
Maintenance	\$ 1,285,498	\$	783,000	\$	783,000	\$	1,014,438	\$	967,300	
Technology	\$ -	\$	-	\$	-	\$	-	\$	190,100	
Rentals	\$ 72,635	\$	60,700	\$	60,700	\$	80,188	\$	60,700	
Other Services	\$ 1,932,942	\$	1,669,200	\$	1,669,200	\$	1,601,077	\$	1,514,200	
Vehicle Maintenance	\$ 299,252	\$	158,900	\$	158,900	\$	237,511	\$	249,500	
Long Term Debt Service	\$ 1,166,052	\$	4,718,200	\$	4,718,200	\$	4,998,386	\$	4,999,400	
Debt Service	\$ 50,607	\$	490,200	\$	490,200	\$	537,611	\$	490,200	
Capital Outlay	\$ 273,221	\$	166,000	\$	413,466	\$	427,891	\$	735,300	
Non-Departmental	\$ 2,028,303	\$	506,100	\$	506,100	\$	400,366	\$	441,100	
Transfers Out - Utility CIP	\$ -	\$	905,500	\$	658,034	\$	905,500	\$	1,545,700	
Transfers Out - GF	\$ -	\$	694,000	\$	694,000	\$	694,000	\$	2,529,600	
Total Expenditures	\$ 13,902,514	\$	17,707,700	\$	17,707,700	\$	17,396,002	\$	21,397,100	
Net Revenues Over/(Under) Expenditures										
	\$ 3,301,278	\$	-	\$	-	\$	18,426	\$	-	
EXPENDITURES BY TYPE										
Administration	\$ 1,398,662	\$	1,386,200	\$	1,386,200	\$	1,384,071	\$	1,582,800	
Water Distribution	\$ 3,049,538	\$	2,699,900	\$	2,947,366	\$	2,936,543	\$	3,465,100	
Water Treatment Plant	\$ 2,878,937	\$	3,591,400	\$	3,101,200	\$	3,208,435	\$	3,378,500	
Sewer Collection	\$ 3,330,416	\$	3,206,400	\$	3,206,400	\$	2,868,700	\$	3,454,900	
Debt Service	\$ 1,166,052	\$	4,718,200	\$	4,718,200	\$	4,998,386	\$	4,999,400	
Capital Outlay	\$ 50,607	\$	-	\$	490,200	\$	-	\$	-	
Non-Departmental	\$ 2,028,303	\$	506,100	\$	506,100	\$	400,366	\$	441,100	
Transfers Out	\$ -	\$	1,599,500	\$	1,352,034	\$	1,599,500	\$	4,075,300	
Total Expenditures	\$ 13,902,514	\$	17,707,700	\$	17,707,700	\$	17,396,002	\$	21,397,100	
Net Revenues Over/(Under) Expenditures										
	\$ 3,301,278	\$	-	\$	-	\$	18,426	\$	-	

CITY OF PHARR, TX

EMS FUND

SUMMARY OF REVENUES & EXPENDITURES

Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed
REVENUES					
Ground Revenue	\$ 4,983,444	\$ 6,150,700	\$ 6,150,700	\$ 3,298,314	\$ 3,500,000
Transfer Revenue	\$ 825,973	\$ -	\$ -	\$ 1,343,415	\$ 3,300,000
Intergovernmental Revenue	\$ 388,543	\$ 450,000	\$ 450,000	\$ 580,965	\$ 957,200
Other Revenue	\$ 191,474	\$ -	\$ -	\$ 19,157	\$ 1,000
Interest	\$ 1,989	\$ -	\$ -	\$ 2,023	\$ 2,300
Transfers In	\$ 989,700	\$ 404,100	\$ 404,100	\$ 342,491	\$ -
Total Revenues	\$ 7,381,123	\$ 7,004,800	\$ 7,004,800	\$ 5,586,364	\$ 7,760,500
EXPENDITURES					
Personnel Services	\$ 5,050,688	\$ 5,451,200	\$ 5,451,200	\$ 3,937,119	\$ 5,078,300
Supplies	\$ 258,102	\$ 244,200	\$ 244,200	\$ 152,373	\$ 239,300
Maintenance	\$ 16,545	\$ 13,000	\$ 13,000	\$ 12,021	\$ 13,000
Technology	\$ -	\$ -	\$ -	\$ -	\$ 59,700
Rentals	\$ 503,900	\$ 4,000	\$ 4,000	\$ 538,340	\$ 526,600
Other Services	\$ 847,366	\$ 940,800	\$ 940,800	\$ 718,248	\$ 944,400
Vehicle Maintenance	\$ 332,578	\$ 351,600	\$ 351,600	\$ 228,264	\$ 351,100
Capital Outlay	\$ 115,076	\$ -	\$ -	\$ -	\$ 295,000
Misc.	\$ 299,498	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ 253,100
Total Expenditures	\$ 7,423,754	\$ 7,004,800	\$ 7,004,800	\$ 5,586,364	\$ 7,760,500
Net Revenues Over/(Under) Expenditures					
\$	(42,631)	\$ -	\$ -	\$ -	\$ -

CITY OF PHARR, TX						
TEAMPHARR-NET FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Projected	Proposed
REVENUES						
Fiber Revenue	\$ 1,325,322	\$ 4,229,600	\$ 4,229,600	\$ 2,408,700	\$ 2,408,700	\$ 3,754,000
Other Revenue	\$ 1,005,459	\$ 4,363,500	\$ 4,363,500	\$ 4,314,500	\$ 4,314,500	\$ 4,309,500
Transfers In	\$ -	\$ 4,265,300	\$ 4,265,300	\$ 808,333	\$ 808,333	\$ 2,025,880
Total Revenues	\$ 2,330,781	\$ 12,858,400	\$ 12,858,400	\$ 7,531,533	\$ 7,531,533	\$ 10,089,380
EXPENDITURES						
Personnel	\$ 958,736	\$ 2,534,000	\$ 2,534,000	\$ 1,376,189	\$ 1,376,189	\$ 2,192,800
Supplies	\$ 103,980	\$ 1,340,200	\$ 1,340,200	\$ 1,316,400	\$ 1,316,400	\$ 594,400
Maintenance	\$ 533,188	\$ 516,000	\$ 516,000	\$ 516,700	\$ 516,700	\$ 391,000
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 553,200
Rentals	\$ -	\$ 33,600	\$ 33,600	\$ -	\$ -	\$ 103,600
Other Services	\$ 3,200,585	\$ 5,270,600	\$ 5,270,600	\$ 2,545,500	\$ 2,545,500	\$ 2,463,500
Vehicle Maintenance	\$ 14,668	\$ 21,000	\$ 21,000	\$ 26,200	\$ 26,200	\$ 30,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,000
Misc	\$ 37,068	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,696,880
Total Expenditures	\$ 4,848,225	\$ 9,715,400	\$ 9,715,400	\$ 5,780,989	\$ 5,780,989	\$ 10,089,380
Net Revenues Over/(Under) Expenditures						
	\$ (2,517,444)	\$ 3,143,000	\$ 3,143,000	\$ 1,750,544	\$ 1,750,544	\$ -

CITY OF PHARR, TX						
PHARR INTERNATIONAL BRIDGE FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Projected	Proposed
REVENUES						
Toll Fees	\$ 19,715,147	\$ 20,532,700	\$ 20,532,700	\$ 20,771,934	\$ 21,815,700	
Other	\$ 541,708	\$ 545,100	\$ 545,100	\$ 738,396	\$ 1,043,300	
Interest	\$ 2,959,710	\$ 1,100,000	\$ 1,100,000	\$ 1,014,750	\$ 1,120,100	
Sponsorships	\$ 69,500	\$ -	\$ -	\$ 47,780	\$ 45,000	
Total Revenues	\$ 23,286,065	\$ 22,177,800	\$ 22,177,800	\$ 22,572,860	\$ 24,024,100	
EXPENDITURES						
Personnel Services	\$ 1,373,815	\$ 1,607,800	\$ 1,607,800	\$ 1,357,512	\$ 1,820,200	
Supplies	\$ 228,313	\$ 269,400	\$ 269,400	\$ 110,080	\$ 139,300	
Maintenance	\$ 312,786	\$ 295,000	\$ 295,000	\$ 203,399	\$ 300,900	
Technology	\$ -	\$ -	\$ -	\$ -	\$ 1,038,000	
Rentals	\$ 21,330	\$ 42,300	\$ 42,300	\$ 20,589	\$ 43,300	
Other Services	\$ 993,138	\$ 1,057,700	\$ 1,037,700	\$ 895,221	\$ 5,207,300	
Vehicle Maintenance	\$ 4,058	\$ 4,800	\$ 4,800	\$ 2,035	\$ 5,100	
Debt Service	\$ 4,081,982	\$ 4,618,300	\$ 4,618,300	\$ 4,887,603	\$ 4,622,200	
Capital Outlay	\$ 132,319	\$ -	\$ -	\$ -	\$ 20,000	
Other Expenses	\$ 611,484	\$ 186,000	\$ 206,000	\$ 260,208	\$ 189,800	
Transfers Out	\$ 10,973,200	\$ 14,096,500	\$ 14,096,500	\$ 14,096,500	\$ 10,638,000	
Total Expenditures	\$ 18,732,424	\$ 22,177,800	\$ 22,177,800	\$ 21,833,147	\$ 24,024,100	
Net Revenues Over/(Under) Expenditures						
	\$ 4,553,641	\$ -	\$ -	\$ 739,713	\$ -	

CITY OF PHARR, TX						
GOLF FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Green & Member Fees	\$ 489,978	\$ 547,300	\$ 547,300	\$ 465,774	\$ 531,900	
Cart Rental	\$ 215,622	\$ 231,600	\$ 231,600	\$ 213,061	\$ 238,900	
Food & Beverage	\$ 65,715	\$ 75,400	\$ 75,400	\$ 68,725	\$ 77,400	
Other	\$ 191,524	\$ 214,800	\$ 214,800	\$ 199,362	\$ 225,400	
Interest	\$ 1,428	\$ 1,700	\$ 1,700	\$ 856	\$ 900	
Transfers In	\$ 452,154	\$ 494,800	\$ 494,800	\$ 494,800	\$ 491,700	
Total Revenues	\$ 1,416,422	\$ 1,565,600	\$ 1,565,600	\$ 1,442,578	\$ 1,566,200	
EXPENDITURES						
Personnel	\$ 786,043	\$ 863,600	\$ 868,600	\$ 683,172	\$ 977,600	
Supplies	\$ 186,627	\$ 156,100	\$ 196,100	\$ 196,886	\$ 192,300	
Maintenance	\$ 89,684	\$ 74,200	\$ 68,500	\$ 59,386	\$ 66,000	
Technology	\$ -	\$ -	\$ 71,900	\$ -	\$ 900	
Rentals	\$ 86,447	\$ 71,900	\$ 99,500	\$ 114,426	\$ 4,200	
Other Services	\$ 113,993	\$ 94,500	\$ 15,100	\$ 72,595	\$ 232,000	
Vehicle Maintenance	\$ 15,138	\$ 14,400	\$ 46,800	\$ 15,989	\$ 14,400	
Debt Service	\$ 2,522	\$ 46,800	\$ 219,100	\$ 31,647	\$ 46,800	
Capital Outlay	\$ -	\$ 244,100	\$ -	\$ 174,678	\$ 32,000	
Total Expenditures	\$ 1,280,454	\$ 1,565,600	\$ 1,585,600	\$ 1,348,778	\$ 1,566,200	
Net Revenues Over/(Under) Expenditures						
	\$ 135,968	\$ -	\$ (20,000)	\$ 93,800	\$ -	

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						
CITY GARAGE FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Projected	Proposed
REVENUES						
General Fund	\$ 819,157	\$ 708,800	\$ 708,800	\$ 633,320	\$ 633,320	\$ 944,100
Utility Fund	\$ 137,704	\$ 47,600	\$ 47,600	\$ 103,130	\$ 103,130	\$ 59,000
Bridge Fund	\$ 910	\$ 2,300	\$ 2,300	\$ -	\$ -	\$ 1,100
Golf Fund	\$ 85	\$ 14,300	\$ 14,300	\$ -	\$ -	\$ 14,300
CDBG	\$ 8	\$ -	\$ -	\$ -	\$ -	\$ -
PEDC	\$ 18,410	\$ 700	\$ 700	\$ 106	\$ 106	\$ 200
EMS	\$ 124,388	\$ 196,100	\$ 196,100	\$ 45,053	\$ 45,053	\$ 191,600
TeamPharr.Net	\$ -	\$ 6,000	\$ 6,000	\$ 1,423	\$ 1,423	\$ 6,000
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700
Chamber	\$ -	\$ -	\$ -	\$ 48	\$ 48	\$ 500
Transfers In	\$ -	\$ -	\$ -	\$ 70,788	\$ 70,788	\$ -
Total Revenues	\$ 1,100,664	\$ 975,800	\$ 975,800	\$ 853,867	\$ 853,867	\$ 1,217,500
EXPENDITURES						
Personnel	\$ 230,645	\$ 246,400	\$ 246,400	\$ 199,125	\$ 199,125	\$ 299,500
Technology	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500
Other Services	\$ 19,496	\$ 6,000	\$ 6,000	\$ 3,426	\$ 3,426	\$ 231,700
Vehicle Maintenance	\$ 757,747	\$ 723,400	\$ 723,400	\$ 651,317	\$ 651,317	\$ 682,800
Total Expenditures	\$ 1,007,889	\$ 975,800	\$ 975,800	\$ 853,867	\$ 853,867	\$ 1,217,500
Net Revenues Over/(Under) Expenditures						
	\$ 92,775	\$ -	\$ -	\$ -	\$ -	\$ -

CITY OF PHARR, TX						
HEALTH INSURANCE CLAIM FUND						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Projected	Proposed
REVENUES						
City Contribution:						
General Fund	3,760,953.77	\$ 4,304,400.00	\$ 4,304,400.00	\$ 1,266,454.38	\$ 1,266,454.38	\$ 4,059,900.00
Utility Fund	400,933.05	\$ 642,200.00	\$ 642,200.00	\$ 129,250.39	\$ 129,250.39	\$ 642,200.00
Bridge Fund	134,974.27	\$ 184,500.00	\$ 184,500.00	\$ 74,171.54	\$ 74,171.54	\$ 199,300.00
Golf Fund	86,746.63	\$ 118,100.00	\$ 118,100.00	\$ 38,612.81	\$ 38,612.81	\$ 125,500.00
CDBG Fund	13,556.94	\$ 22,100.00	\$ 22,100.00	\$ 6,096.52	\$ 6,096.52	\$ 22,200.00
Garage Fund	19,412.91	\$ 18,500.00	\$ 18,500.00	\$ 9,144.79	\$ 9,144.79	\$ 44,300.00
EMS Fund	349,562.39	\$ 538,800.00	\$ 538,800.00	\$ 152,413.12	\$ 152,413.12	\$ 524,000.00
TeamPharr.net Fund	8,159.02	\$ 256,500.00	\$ 256,500.00	\$ 467.90	\$ 467.90	\$ 273,100.00
	4,774,298.98	\$ 6,085,100.00	\$ 6,085,100.00	\$ 1,676,611.46	\$ 1,676,611.46	\$ 5,890,500.00
Component Units Contributions:						
Greater Pharr Chamber of Commerce	19,870.96	\$ 22,200.00	\$ 22,200.00	\$ 9,144.79	\$ 9,144.79	\$ 29,600.00
PEDC	35,914.84	\$ 68,000.00	\$ 68,000.00	\$ 18,289.57	\$ 18,289.57	\$ 59,100.00
	55,785.80	\$ 90,200.00	\$ 90,200.00	\$ 27,434.36	\$ 27,434.36	\$ 88,700.00
Employee Contribution:						
Employee Deductions	1,555,393.28	\$ 900,000.00	\$ 900,000.00	\$ 3,977,086.16	\$ 3,977,086.16	\$ 900,000.00
	1,555,393.28	\$ 900,000.00	\$ 900,000.00	\$ 3,977,086.16	\$ 3,977,086.16	\$ 900,000.00
Transfer In						
General Fund	362.38	\$ -	\$ -	\$ -	\$ -	\$ -
	362.38	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	6,385,840.44	\$ 7,075,300.00	\$ 7,075,300.00	\$ 5,681,131.99	\$ 5,681,131.99	\$ 6,879,200.00
EXPENDITURES						
Administrative Cost	715,819.49	\$ 1,547,800.00	\$ 1,547,800.00	\$ 1,110,080.02	\$ 1,110,080.02	\$ 5,979,200.00
Medical Claims	4,268,155.54	\$ 3,567,500.00	\$ 3,567,500.00	\$ 3,452,333.45	\$ 3,452,333.45	\$ 600,000.00
Pharmacy Claims	1,912,711.00	\$ 1,960,000.00	\$ 1,960,000.00	\$ 1,118,718.51	\$ 1,118,718.51	\$ 300,000.00
Total Expenditures	6,896,686.03	\$ 7,075,300.00	\$ 7,075,300.00	\$ 5,681,131.99	\$ 5,681,131.99	\$ 6,879,200.00
Net Revenues Over/(Under) Expenditures						
	(510,845.59)	\$ -	\$ -	\$ -	\$ -	\$ -

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.

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.

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.

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.

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. This entity was sold in FY 24-25

CITY OF PHARR, TX

BLENDING COMPONENT UNIT

PEDC II FUND

SUMMARY OF REVENUES & EXPENDITURES

Description		FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 25-26
		Actual	Original	Amended	Projected	Proposed
REVENUES						
	Sales Tax	\$ 7,457,098	\$ 7,581,300	\$ 7,581,300	\$ 5,806,670	\$ 7,886,700
	Interest	\$ 251,006	\$ 160,000	\$ 160,000	\$ 253,152	\$ 185,000
	Debt Proceeds	\$ -	\$ 2,637,000	\$ 2,637,000	\$ -	\$ 2,592,500
	Other	\$ 970,012	\$ 2,383,900	\$ 2,383,900	\$ 468,424	\$ 2,483,100
	Total Revenues	\$ 8,678,115	\$ 12,762,200	\$ 12,762,200	\$ 6,528,247	\$ 13,147,300
EXPENDITURES						
	Personnel	\$ 833,154	\$ 1,057,600	\$ 1,057,600	\$ 742,830	\$ 950,200
	Supplies	\$ 25,351	\$ 15,500	\$ 15,500	\$ 10,933	\$ 14,500
	Maintenance	\$ 54,610	\$ 25,000	\$ 18,158	\$ 7,826	\$ 24,700
	Rentals	\$ 11,529	\$ 10,000	\$ 10,000	\$ 8,586	\$ 10,000
	Other Services	\$ 824,445	\$ 935,400	\$ 935,400	\$ 644,156	\$ 1,052,300
	Vehicle Maintenance	\$ 18,829	\$ 1,400	\$ 1,400	\$ 230	\$ 1,500
	Debt Service	\$ 2,377,830	\$ 4,017,600	\$ 4,017,600	\$ 4,047,665	\$ 4,014,500
	Capital Outlay	\$ 2,325,730	\$ 108,500	\$ 10,000	\$ 168,996	\$ 10,000
	Non-Departmental	\$ 1,232,529	\$ 1,888,400	\$ 3,250,277	\$ 2,666,545	\$ 4,219,600
	Transfers Out	\$ -	\$ 4,702,800	\$ 3,446,265	\$ 1,387,500	\$ 2,850,000
	Total Expenditures	\$ 7,704,006	\$ 12,762,200	\$ 12,762,200	\$ 9,685,268	\$ 13,147,300
Net Revenues Over/(Under) Expenditures						
		\$ 974,109	\$ -	\$ -	\$ (3,157,021)	\$ -

*Difference in the current year will be covered by available resources.

CITY OF PHARR, TX						
BLENDED COMPONENT UNIT						
TAX INCREMENT REINVESTMENT ZONE #1 FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Taxes	\$ 1,136,803	\$ 1,324,100	\$ 1,324,100	\$ 1,324,100	\$ 1,324,100	\$ 1,431,900
Interest	\$ 73,033	\$ 65,000	\$ 65,000	\$ 62,493	\$ 62,493	\$ 75,000
Total Revenues	\$ 1,209,835	\$ 1,389,100	\$ 1,389,100	\$ 1,386,593	\$ 1,386,593	\$ 1,506,900
EXPENDITURES						
Audit Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000
Total Expenditures	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000
Net Revenues Over/(Under) Expenditures						
	\$ 1,194,835	\$ 1,374,100	\$ 1,374,100	\$ 1,370,593	\$ 1,370,593	\$ 1,489,900

CITY OF PHARR, TX						
BLENDED COMPONENT UNIT						
TAX INCREMENT REINVESTMENT ZONE #2 FUND						
SUMMARY OF REVENUES & EXPENDITURES						
	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Projected	Proposed
REVENUES						
Taxes	\$ 776,639	\$ 805,100	\$ 805,100	\$ 805,100	\$ 805,100	\$ 901,400
Interest	\$ 62,708	\$ 50,000	\$ 50,000	\$ 44,923	\$ 44,923	\$ 65,000
Total Revenues	\$ 839,347	\$ 855,100	\$ 855,100	\$ 850,023	\$ 850,023	\$ 966,400
EXPENDITURES						
Audit Services	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000
Total Expenditures	\$ 15,000	\$ 15,000	\$ 15,000	\$ 16,000	\$ 16,000	\$ 17,000
Net Revenues Over/(Under) Expenditures	\$ 824,347	\$ 840,100	\$ 840,100	\$ 834,023	\$ 834,023	\$ 949,400

CITY OF PHARR, TX

DISCRETE COMPONENT UNIT

GREATER PHARR CHAMBER OF COMMERCE

SUMMARY OF REVENUES & EXPENDITURES

	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
Description	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Memberships	\$ 42,048	\$ -	\$ 55,000	\$ 27,696	\$ 75,000	
Sponsorships	\$ 20,127	\$ -	\$ 40,000	\$ 1,215	\$ 136,000	
Other Revenues	\$ 15,220	\$ -	\$ -	\$ 7,452	\$ 87,800	
Transfers In	\$ 150,000	\$ -	\$ 218,400	\$ -	\$ 218,000	
Total Revenues	\$ 227,394	\$ -	\$ 313,400	\$ 36,363	\$ 516,800	
EXPENDITURES						
Personnel	\$ 223,224	\$ -	\$ 224,100	\$ 197,022	\$ 313,200	
Supplies	\$ 9,538	\$ -	\$ 19,900	\$ 11,015	\$ 23,800	
Maintenance	\$ -	\$ -	\$ 8,000	\$ 4,000	\$ 21,100	
Rentals	\$ 1,312	\$ -	\$ 1,500	\$ 891	\$ 2,000	
Other Services	\$ 63,481	\$ -	\$ 59,000	\$ 59,565	\$ 113,500	
Vehicle Maintenance	\$ 358	\$ -	\$ 900	\$ 337	\$ 1,000	
Capital Outlay	\$ -	\$ -	\$ -	\$ 89	\$ -	
Total Expenditures	\$ 297,912	\$ -	\$ 313,400	\$ 272,920	\$ 474,600	
Net Revenues Over/(Under) Expenditures						
	\$ (70,518)	\$ -	\$ -	\$ (236,556)	\$ 42,200	

* Difference in the current year will be covered by available resources.

CITY OF PHARR, TX						
DISCRETE COMPONENT UNIT						
PHARR HOUSING FINANCE CORPORATION						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed	
REVENUES						
Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-
EXPENDITURES						
Professional Fees	\$ -	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	-
Net Revenues Over/(Under) Expenditures						
	\$ -	\$ -	\$ -	\$ -	\$ -	-

CITY OF PHARR, TX						
PHFC - JACKSON PLACE APARTMENTS FUND						
SUMMARY OF REVENUES & EXPENDITURES						
Description	FY 23-24	FY 24-25	FY 24-25	FY 24-25	FY 24-25	FY 25-26
	Actual	Original	Amended	Projected	Proposed	
<u>REVENUES</u>						
Rental Revnue	\$ 3,629,791	\$ 3,500,000	\$ 3,500,000	\$ 750,000	\$ -	-
Other Revenue	\$ 282,808	\$ 215,000	\$ 215,000	\$ 204,473	\$ -	-
Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 24,500	24,500
Total Revenues	\$ 3,912,599	\$ 3,715,000	\$ 3,715,000	\$ 954,473	\$ 24,500	
<u>EXPENDITURES</u>						
Personnel	\$ 377,881	\$ 400,000	\$ 400,000	\$ -	\$ -	-
Maintenance	\$ 158,539	\$ 182,000	\$ 182,000	\$ 1,275	\$ -	-
Other Services	\$ 2,545,102	\$ 2,497,400	\$ 2,497,400	\$ 26,500	\$ 24,500	24,500
Capital Outlay	\$ 161,796	\$ -	\$ -	\$ -	\$ -	-
Other Expenses	\$ 648,729	\$ 615,000	\$ 615,000	\$ 134,023	\$ -	-
Total Expenditures	\$ 3,892,046	\$ 3,694,400	\$ 3,694,400	\$ 161,799	\$ 24,500	
Net Revenues Over/(Under) Expenditures						
	\$ 20,552	\$ 20,600	\$ 20,600	\$ 792,674	\$ -	-