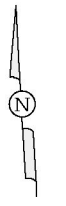
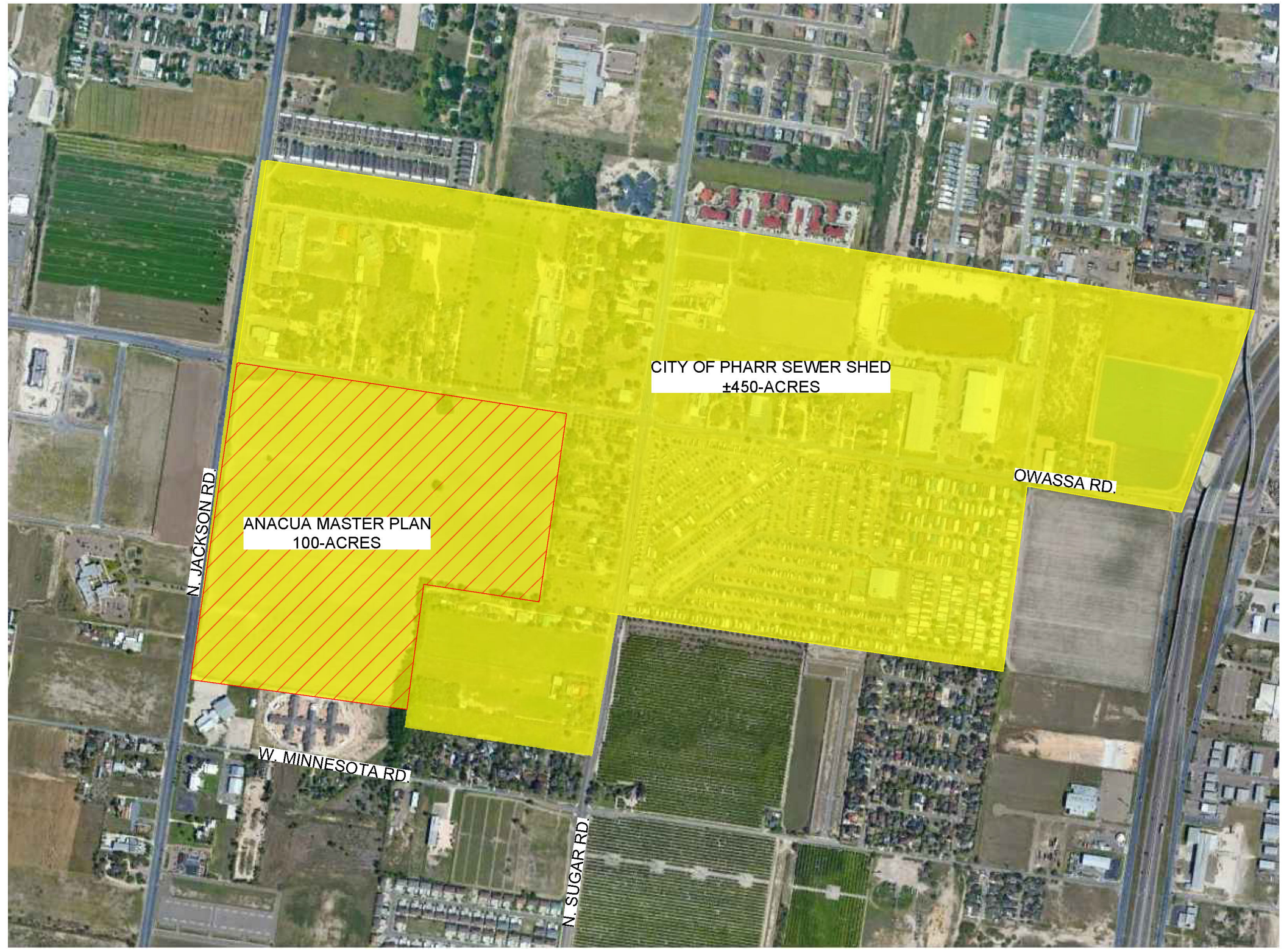


File: \\TS341\0DF06\Trimad\CADD\TRIMAD\CADD\CIVIL_3D\PHARR\2022\COP - LS No. 23\LS No. 23\DRAWINGS\AERIAL.dwg Last Saved by: Engineer 1
 Last plotted by: Engineer 1 Plot Date: 10/10/2022 2:31 PM
 Last Saved by: Engineer 1 Last Saved Date: 10/10/2022 2:31 PM



SCALE: N.T.S.

LEGEND

- ANACUA MASTER PLAN SEWER SHED
- CITY OF PHARR SEWER SHED

Proj. No.:	XXXX			
Designed:	XX			
Drawn:	XX			
Approved:	XX			
File:				
Revision	Date	Description		



Texas Firm No. F-18526
 1803 Mozelle St., Pharr, Texas 78577
 Ph. (956) 497-5355
 RSALAZAR@TRIMADSTX.COM
 JPerez@TRIMADSTX.COM

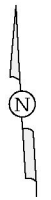
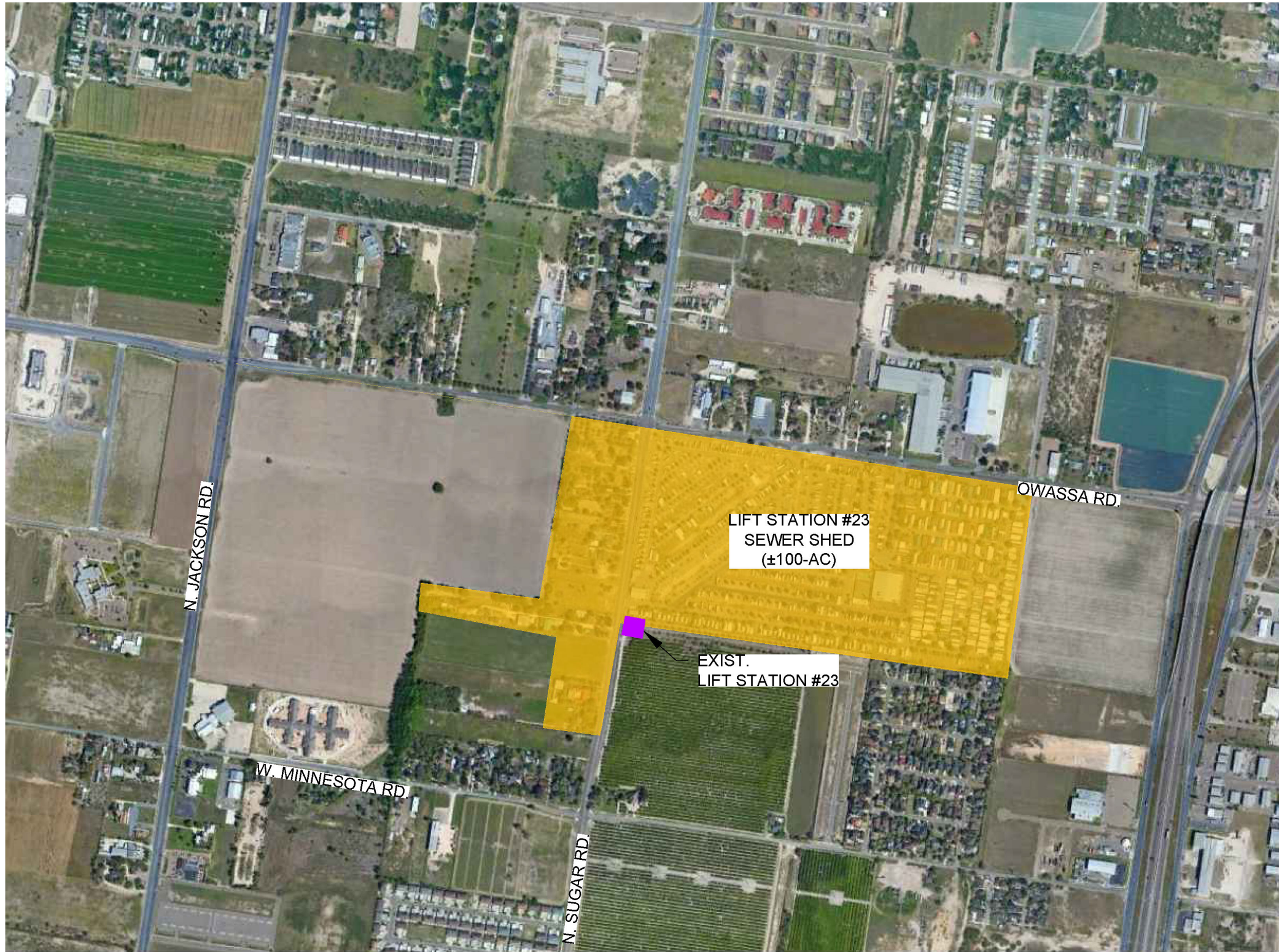
**FUTURE ±450-ACRES
 CITY OF PHARR
 SEWER SHED**

EXHIBIT D

PROJ. No.
SHT ____ OF ____

Exhibit E – Lift Station #23 Sewer Shed

File: \\TS341\0DF06\Trimad\CADD\TRIMAD\CADD\CIVIL_3D\PHARRY\2022\COP - LS No. 23\LS No. 23\DRAWINGS\AERIAL.dwg Lost_Saved: 10/10/2022 2:04 PM Lost_saved_by: Engineer 1
 Lost_picked_by: Engineer 1 Plot_Style: GIC-BW.ctb Plot_Date: 10/10/2022 2:30 PM



SCALE: N.T.S.

LEGEND

- LIFT STATION #23 SEWER SHED
- EXIST. LIFT STATION #23

Proj. No.:	XXXX			
Designed:	XX			
Drawn:	XX			
Approved:	XX			
File:				
Revision	Date	Description		



Texas Firm No. F-18526
 1803 Mozelle St., Pharr, Texas 78577
 Ph. (956) 497-5355
 RSALAZAR@TRIMADSTX.COM
 JPerez@TRIMADSTX.COM

LIFT STATION #23 SEWER SHED

EXHIBIT E

PROJ. No.

SHT ____ OF ____

Exhibit F – Lift Station Cost

Re: Lift Station Quote

Felipe Garcia <felipe.garcia@aguaworkspipe.com>

Tue 10/4/2022 9:46 AM

To: Jose Perez <jperez@trimadstx.com>

About \$230,000 for material

\$375-400,000 installed

8" forcemain \$26 per ft

Sent from my iPhone

On Oct 3, 2022, at 4:25 PM, Jose Perez <jperez@trimadstx.com> wrote:

Good afternoon Mr. Garcia,

We are working on a report and we would like to include a cost for a lift station. Can you please provide to us a quote for a lift station?

Lift Station Information:

- Q = 0.3103758 MGD
- Depth = 18-ft
- Approx. length of 8-in Force Main = 3,400 LF
- Size of Property = 50-ft X 50-ft
- Lift Station will be Submersible and preferably Two Pumps

If you have any questions or comments, please feel free to contact me.

Thank You,

Jose A. Perez
Graduate Engineer



1803 Mozelle Street
Pharr, Texas 78577

Texas Registered Engineering
Firm Number: F-18526

Mobile: (956) 688-8860
Fax: (956) 340-4221

Email: jperez@trimadstx.com

Attachment 2

Jon Niermann, *Chairman*
Emily Lindley, *Commissioner*
Bobby Janecka, *Commissioner*
Toby Baker, *Executive Director*



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

December 5, 2022

RETURN RECEIPT REQUESTED

The Honorable Ambrosio Hernandez
Mayor of Pharr
P.O. Box 1729
Pharr, Texas 78577

Via e-mail

Re: General Compliance Letter for Wastewater Reconnaissance Investigation at:
City of Pharr WWTP, located at 2400 South Veterans Boulevard, in Pharr, Hidalgo
County, Texas
Regulated Entity No.: RN102928041, TCEQ ID No.: WQ0010596001
EPA ID No.: TX0062219

Dear Mayor Hernandez,

On June 23, 2022 through July 7, 2022, Ms. Jennifer Graves of the Texas Commission on Environmental Quality (TCEQ) Harlingen Region Office conducted an investigation of the above-referenced facility to evaluate compliance with applicable requirements for wastewater treatment. No violations are being alleged as a result of the investigation.

The TCEQ appreciates your assistance in this matter and your compliance efforts to ensure protection of the State's environment. If you or members of your staff have any questions regarding these matters, please feel free to contact Ms. Graves in the Harlingen Region Office at (956) 425-6010.

Sincerely,

A handwritten signature in cursive script that reads "Jaime Garza".

Jaime Garza, Regional Director
Harlingen and Laredo Regional Offices

JG/jrg

cc: Mr. Ruben Rosales, Utilities Director

Attachment 3

**CITY OF PHARR
PUBLIC UTILITIES DEPARTMENT**

82=WATER TREATMENT PLANT 83=WATER DISTRIBUTION 84=WASTE WATER TREATMENT PLANT

ACCT #	NAME	Licenses	License #	Exp. Date
82	ALLEN, MATTHEW	NO LICENSE		
82	ANZALDUA, JAVIER	Water Operator D	W00050657	9/27/2025
82	BOCANEGRA, VICTORIA	NO LICENSE		
82	CARRIZALES, JULIO	Surface Water Treatment Operator C	WS0014064	6/19/2025
		Water Operator D	W00042581	6/19/2019
82	CEPEDA, JUAN	Surface Water Treatment Operator C	WS0014787	10/13/2024
		Water Operator D	W00044156	5/29/2022
82	FALCON, RAY	NO LICENSE		
82	GAMEZ, JESUS	NO LICENSE		
82	GRIMALDO, FERNANDO	NO LICENSE		
82	JACKSON, ALEJANDRO	NO LICENSE		
82	MARTINEZ, CHRISTOPHER	Water Operator D	W00050660	12/2/2025
82	PEREZ, JOHN	Water Operator D	W00046244	10/14/2023
82	PEREZ, SANDRA E.	Surface Water Treatment Operator C	WS0012249	7/15/2024
		Wastewater Treatment Operator D	WW0054866	1/13/2022
		Laboratory Level C		
		Laboratory Level D		
		Water Operator D	W00035972	7/15/2015
82	PONCE, MANUEL	Water Operator A	W00047260	12/8/2024
		Water Distribution Operator C	WD0012289	12/2/2020
		Surface Water Treatment Operator B	WS0013856	5/1/2022
		Wastewater Treatment Operator C	WW0049543	8/8/2022
		Water Operator D	W00015455	1/29/2006
		Water Operator D	W00020583	11/10/2008
		Surface Water Treatment Operator C	WS0011054	5/1/2019
82	REYNA, DANIEL JR	Water Operator A	W00047149	11/29/2024
		Surface Water Treatment Operator B	WS0013512	3/27/2022
		Water Operator D	W00034742	5/19/2016
		Surface Water Treatment Operator C	WS0012484	3/27/2019
82	SALDANA, ARYZBETH	Surface Water Treatment Operator C	WS0015016	12/17/2024
		Water Operator D	W00046975	1/6/2024
82	TREJO, JESSE	Water Operator A	W00034748	11/20/2023
		Water Operator D	W00015264	10/29/2004
		Surface Water Treatment Operator C	WS0007548	6/15/2007
		Ground Water Treatment Operator C	WG0009831	12/19/2007
		Water Distribution Operator C	WD0005210	3/27/2013
		Surface Water Treatment Operator B	WS0008577	11/20/2014
		Ground Water Treatment Operator B	WG0011101	11/20/2014
		Water Distribution Operator B	WD0010746	11/20/2014
83	BADILLO, OMAHAR E.	Backflow Prevention Assembly	BP0018991	2/20/2025
		Wastewater Collection I	WW0052955	5/18/2024
83	CEBALLOS, JOSE	Water Operator D	W00020591	11/14/2023
83	DE LEON, ERIK	Water Distribution Operator C	WD0017680	10/27/2025
		Wastewater Collection I	WW0066132	6/8/2024
		Class B CDL		

		Water Operator D	W00045273	1/22/2023
83	GARZA, RICARDO	Wastewater Collection Operator I	WW0052814	3/19/2024
		Class B CDL		
		Water Operator D	W00037430	11/2/2018
83	GONZALEZ, ARMANDO G.	Backflow Prevention Assembly	BP0020429	8/30/2024
		Wastewater Treatment Operator C	WW0055549	6/8/2025
		Wastewater Treatment Operator D	WW0055549	6/8/2016
83	NAVARRO, ISMAEL	Water Operator D	W00039314	12/5/2022
83	OLIVAREZ, NOE	Water Distribution Operator C	WD0006695	5/4/2025
		Water Operator D	W00015638	1/29/2006
		Water Treatment Specialist I	WT0000483	8/19/2001

83	RODRIGUEZ, DAVID	Wastewater Collection Operator II	WW0051071	10/17/2023
		Water Operator D	W00024513	12/22/2011
		class A CDL		
		Wastewater Treatment Operator D	WW0042775	8/20/2013
		Wastewater Collection Operator I	WW0048153	10/17/2014
83	RODRIGUEZ, FRANCISCO J.	Wastewater Collection II	WW0070361	8/11/2025
		Backflow Prevention Assembly	BP0020234	5/4/2024
		Water Distribution Operator C	WD0015920	10/2/2023
		Water Operator D	W00044837	10/2/2020
		Class B CDL		
		Wastewater Collection Operator I	WW0052819	4/23/2021
83	SALDANA, JOSE R.	Backflow Prevention Assembly	BP0004953	2/13/2023
84	CAMACHO, MICHAEL	Wastewater Treatment Operator D	WW0068258	10/21/2024
84	CASAS, RODOLFO	Wastewater Treatment Ooerator B	WW0035647	5/29/2023
84	DE LEON, OSCAR	Water Operator D	W00044835	9/11/2025
		Class B CDL		
		Wastewater Treatment Operator C	WW0046023	4/2/2024
		Wastewater Collection III	WW0035650	11/19/2025
		Wastewater Collection Operator I	WW0025458	9/6/2006
		Wastewater Collection Operator II	WW0032414	11/19/2007
		Wastewater Treatment Operator D	WW0043882	4/2/2012
84	DIAZ, BENJAMIN	Wastewater Collection Operator II	WW0050581	11/12/2023
		Wastewater Treatment Operator B	WW0045669	1/26/2024
		Wastewater Treatment Operator D	WW0034236	8/21/2008
		Wastewater Treatment Operator C	WW0036818	1/26/2012
		Wastewater Treatment Operator I	WW0039121	11/12/2014
84	ESPINOZA, JAHAZIEL	Wastewater Treatment Operator B	WW0062410	9/12/2025
		Water Operator D	W00037172	6/23/2018
		Level D Lab		
		Wastewater Treatment Operator D	WW0055685	10/25/2017
		Wastewater Treatment Operator C	WW0058981	3/25/2019
84	GARCIA, ERIC	Wastewater Treatment Operator C	WW0065759	10/7/2023
		Wastewater Treatment Operator D	WW0065009	10/7/2020
84	GARZA, DANIEL	Wastewater Treatment Operator A	WW0032551	8/14/2025
84	GARZA, JUAN	Wastewater Treatment Operator B	WW0030835	3/21/2024
		Wastewater Treatment Operator C	WW0028918	3/20/2006
		Wastewater Treatment Operator D	WW0028919	3/21/2006
		Wastewater Treatment Operator III	WW0015691	3/21/2012
84	QUINTANILLA, RAYMUNDO	Wastewater Treatment Operator A	WW0055441	5/31/2025
		Wastewater Treatment Operator D	WW0026467	4/26/2005
		Class A CDL		
		Wastewater Treatment Operator C	WW0025541	10/11/2007
		Wastewater Treatment Operator B	WW0035410	5/31/2016
		Wastewater Collection Operator I	WW0048695	5/4/2019
84	RAMIREZ, JULIO	Wastewater Operator D	WW0069338	4/25/2025
84	REYNA, LORENZO	Wastewater Treatment Operator B	WW0062382	3/25/2025
		Wastewater Collection Operator II	WW0055551	6/16/2022
		Wastewater Treatment Operator D	WW0043978	1/15/2014
		Wastewater Collection Operator I	WW0053103	4/23/2016
		Wastewater Treatment Operator C	WW0049587	3/25/2019

84	ROJAS, ADALBERTO	Wastewater Treatment Operator B	WW0038054	7/28/2024
		Wastewater Operator D	WW0028180	10/4/2006
		Wastewater Treatment Operator C	WW0032831	7/28/2009
84	OTERO, JOSE	NO LICENSE		
84	OVALLE, ROSENDO	Wastewater Treatment Operator A	WW0029608	4/12/2024
		Wastewater Treatment Operator B		
		Wastewater Treatment Operator C		
		Wastewater Treatment Operator D	WW0003656	4/12/2006
84	SERNA, JOSE	NO LICENSE		
84	SALAZAR, JORGE	Wastewater Operator D	WW0069856	5/4/2025
84	TREJO, ROBERTO	Surface Water Treatment Operator C	WS0006400	10/14/2020
		Wastewater Collection Operator III	WW0029003	7/6/2020
		Level C Lab		
		Wastewater Treatment Operator B	WW0025011	8/21/2024
		Water Operator D		
		Wastewater Collection Operator I	WW0009889	9/30/2002
		Wastewater Treatment Operator C	WW0009890	8/21/2003
		Wastewater Collection Operator II	WW0026728	7/6/2005
84	ROSALES, RUBEN	Surface Water Treatment Operator C	WS0002180	8/5/2021
		Wastewater Treatment Operator A	WW0047861	2/7/2022

Total per Acct:

Expired--Upgraded License Getting Paid
Licenses Current NOT Getting Paid
Expired Licenses Getting Paid
Removed Pay
Waiting for renewed license
Current Licenses Getting Paid

**CITY OF PHARR
PUBLIC UTILITIES DEPARTMENT**

ACCT #	NAME	Licenses	License #	Exp. Date	Required License
83	ALANIS, JESUS				
83	ALEJANDRO, NELSON				
83	BADILLO, OMAHAR E.	Backflow Prevention Assembly	BP0018991	2/20/2022	
		Wastewater Collection I	WW0052955	5/18/2021	
84	BAUTISTA, DAVID	Wastewater Treatment Operator D	WW0062319	3/25/2022	
83	BERNAL, RODOLFO				
84	CANTU, ALEXIS	Wastewater Treatment Operator C	WW0058074	2/26/2021	
		Wastewater Treatment Operator D	WW0054731	2/26/2018	
82	CARRIZALES, JULIO	Surface Water Treatment Operator C	WS0014064	6/19/2022	
		Water Operator D	WO0042581	6/19/2019	
83	CEBALLOS, JOSE	Water Operator D	WO0020591	11/14/2020	
82	CEPEDA, JUAN	Water Operator D	WO0044156	5/29/2022	
83	DE LEON, ERIK				
		Water Operator D	WO0044835	9/11/2022	
		Wastewater Treatment Operator C	WW0046023	4/2/2021	
84	DE LEON, OSCAR	Wastewater Collection III	WW0035650	11/19/2019	
		Wastewater Collection Operator I	WW0025458	9/6/2006	
		Wastewater Collection Operator II	WW0032414	11/19/2007	
		Wastewater Treatment Operator D	WW0043882	4/2/2012	
		Wastewater Collection Operator II	WW0050581	11/12/2020	
84	DIAZ, BENJAMIN	Wastewater Treatment Operator B	WW0045669	1/26/2021	
		Wastewater Treatment Operator D	WW0034236	8/21/2008	
		Wastewater Treatment Operator C	WW0036818	1/26/2012	
		Wastewater Treatment Operator I	WW0039121	11/12/2014	
83	CORONADO, EDVARD				
		Wastewater Treatment Operator B	WW0062410	3/25/2022	
84	ESPINOZA, JAHAZIEL	Water Operator D	WO0037172	6/23/2018	
		Wastewater Treatment Operator D	WW0055685	10/25/2017	
		Wastewater Treatment Operator C	WW0058981	3/25/2019	
82	ESTRADA, RAUL	Wastewater Treatment Operator I	WW0054133	10/21/2021	
		Wastewater Treatment Operator D	WW0055552	4/29/2019	
82	FELIX, RENE	Water Operator D	WO0043989	6/19/2022	
84	GARCIA, ERIC				
		Wastewater Treatment Operator B	WW0030835	3/21/2021	
84	GARZA, JUAN	Wastewater Treatment Operator C	WW0028919	3/21/2006	
		Wastewater Treatment Operator III	WW0015691	3/21/2012	
		Backflow Prevention Assembly	BP0005261	4/10/2020	
83	GARZA, RAUL	Water Distribution Operator C	WD0001620	12/11/2022	
		Wastewater Collection Operator I	WW0056440	8/19/2022	
		Wastewater Collection Operator I	WW0052814	3/19/2021	
83	GARZA, RICARDO	Water Operator D	WO0037430	11/2/2018	
		Wastewater Treatment Operator C	WW0055549	6/8/2022	
83	GONZALEZ, ARMANDO G.	Wastewater Treatment Operator D	WW0055549	6/8/2016	
83	IBARRA, JOHN A.				
		Surface Water Treatment Operator B	WS0007921	12/30/2020	
		Wastewater Collection Operator I	WW0052959	12/30/2020	
		Water Distribution Operator B	WD0006850	7/31/2019	
82	LARA, LUIS	Water Operator D	WO0007109	11/12/2003	
		Surface Water Treatment Operator C	WS0007080	12/30/2005	
		Ground Water Treatment Operator C	WG0009120	7/14/2006	
		Water Distribution Operator C	WD0005089	7/31/2007	
		Ground Water Treatment Operator B	WG0010238	7/14/2005	
83	LOPEZ, ERIN				
83	LOPEZ, SERGIO				
83	MARTINEZ, DIANA	Water Operator D	WO0035696	4/16/2018	
83	MATA, JORGE A				
82	MERCADO, MICHEL A	Surface Water Treatment Operator C	WS0013220	10/25/2020	

82	MERCADO, MIGUEL A.	Water Operator D	WO0038634	10/25/2017	
82	MILLER, TRAVIS	Surface Water Treatment Operator C	WS0013858	4/22/2022	
		Water Operator D	WO0042126	4/22/2019	
83	NAVARRO, ISMAEL	Water Operator D	WO0039314	12/5/2022	
82	NUNEZ, RODOLFO	Ground Water Treatment Operator B	WG0010340	12/27/2021	
		Surface Water Treatment Operator B	WS0000695	1/25/2022	
		Wastewater Treatment Operator C	WW0015794	5/26/2021	
		Ground Water Treatment Operator C	WG0008593	12/7/2006	
83	OLIVAREZ, NOE	Water Distribution Operator C	WD0006695	5/4/2022	
		Water Operator D	WO0015638	1/29/2006	
		Water Treatment Specialist I	WT0000483	8/19/2001	
82	ONTIVEROS, ERIC	Water Operator D	-	-	
83	ORTEGA, GUADALUPE				
82	OSORIO, FRANCISCO	Surface Water Treatment Operator C	WS0013272	10/25/2020	
		Water Operator D	WO0038821	10/25/2017	
83	PEREZ, MAYTE				
82	PEREZ, SANDRA E.	Surface Water Treatment Operator C	WS0012249	7/15/2021	
		Wastewater Treatment Operator D	WW0054866	1/13/2022	
		Water Operator D	WO0035972	7/15/2015	
83	PATINO, MIGUEL A.				
82	PONCE, MANUEL	Water Distribution Operator C	WD0012289	12/2/2020	
		Surface Water Treatment Operator B	WS0013856	5/1/2022	
		Wastewater Treatment Operator C	WW0049543	8/8/2022	
		Water Operator D	WO0015455	1/29/2006	
		Water Operator D	WO0020583	11/10/2008	
		Surface Water Treatment Operator C	WS0011054	5/1/2019	
84	QUINTANILLA, RAYMUNDO	Wastewater Treatment Operator A	WW0055441	5/31/2022	
		Wastewater Treatment Operator D	WW0026467	4/26/2005	
		Wastewater Treatment Operator C	WW0025541	10/11/2007	
		Wastewater Treatment Operator B	WW0035410	5/31/2016	
		Wastewater Collection Operator I	WW0048695	5/4/2019	

83	RAMOS, DANIEL				
82	REYNA, DANIEL JR	Surface Water Treatment Operator B	WS0013512	3/27/2022	
		Water Operator D	WO0034742	5/19/2016	
		Surface Water Treatment Operator C	WS0012484	3/27/2019	
84	REYNA, LORENZO	Wastewater Treatment Operator B	WW0062382	3/25/2022	
		Wastewater Collection Operator II	WW0055551	6/16/2022	
		Wastewater Collection Operator B	WW0062382	3/25/2022	
		Wastewater Treatment Operator D	WW0043978	1/15/2014	
		Wastewater Collection Operator I	WW0053103	4/23/2015	
		Wastewater Treatment Operator C	WW0049587	3/25/2019	
83	RODRIGUEZ, DAVID	Wastewater Collection Operator II	WW0051071	10/17/2020	
		Water Operator D	WO0024513	12/22/2011	
		Wastewater Treatment Operator D	WW0042775	8/20/2013	
		Wastewater Collection Operator I	WW0048153	10/17/2014	
83	RODRIGUEZ, FRANCISCO J.	Water Operator D	WO0044837	9/11/2022	
		Wastewater Collection Operator I	WW0052819	4/23/2021	
84	RODRIGUEZ, JULIO	Wastewater Treatment Operator C	WW0059889	5/23/2021	
		Wastewater Treatment Operator D	WW0038625	1/25/2012	
		Wastewater Collection Operator I	WW0040736	11/3/2012	
84	ROJAS, ADALBERTO	Wastewater Treatment Operator B	WW0038054	7/28/2021	
		Wastewater Operator D	WW0028180	10/4/2006	
		Wastewater Treatment Operator C	WW0032831	7/28/2009	
84	ROMERO, ESTEBAN				
83	SAENZ, ABIEL				
83	SALAZAR, MIGUEL				
83	SALAZAR, MIGUEL A.	Wastewater Collection Operator I	WW0052605	2/18/2021	
83	SALDANA, JOSE R.	Backflow Prevention Assembly	BP0004953	2/13/2020	
84	SANCHEZ, HECTOR	Wastewater Treatment Operator B	WW0059909	4/5/2021	
		Wastewater Treatment Operator D	WW0043977	2/5/2014	
		Wastewater Treatment Operator C	WW0050328	4/5/2018	
82	TREJO, JESSE	Water Operator A	WO0034748	11/20/2020	
		Water Operator D	WO0015264	10/29/2004	
		Surface Water Treatment Operator C	WS0007548	6/15/2007	
		Ground Water Treatment Operator C	WG0009831	12/19/2007	
		Water Distribution Operator C	WD0005210	3/27/2013	
		Surface Water Treatment Operator B	WS0008577	11/20/2014	
		Ground Water Treatment Operator B	WG0011101	11/20/2014	
		Water Distribution Operator B	WD0010746	11/20/2014	
82	TREJO, ROBERTO JR.	Surface Water Treatment Operator C	WS0006400	10/14/2020	
		Wastewater Collection Operator III	WW0029003	7/6/2020	
		Wastewater Treatment Operator B	WW0025011	8/21/2021	
		Wastewater Collection Operator I	WW0009889	9/30/2002	
		Wastewater Treatment Operator C	WW0009890	8/21/2003	
		Wastewater Collection Operator II	WW0026728	7/6/2005	
84	VEGA, JOSE	Wastewater Treatment Operator B	WW0058580	6/21/2021	
		Wastewater Treatment Operator D	WW0046554	9/18/2014	
		Wastewater Treatment Operator C	WW0051743	6/21/2018	
83	VILLARREAL, DANIELA				
84	VILLESAS, JOSE A.	Surface Water Treatment Operator B	WS0002180	8/5/2021	
		Wastewater Treatment Operator B	WW0002546	11/12/2022	
		OSSF Designated Representative	OS0029239	7/31/2013	

Expired--Upgraded License
Licenses Current NOT Getting Paid
Expired Licenses Getting Paid

Total per Acct:

15
28
15
0

**CITY OF PHARR
PUBLIC UTILITIES DEPARTMENT**

ACCT #	NAME	Licenses	License #	Exp. Date	Required License
83	ALANIS, JESUS				
83	ALEJANDRO, NELSON				
83	BADILLO, OMAHAR E.	Backflow Prevention Assembly	BP0018991	2/20/2022	
		Wastewater Collection I	WW0052955	5/18/2021	
84	BAUTISTA, DAVID	Wastewater Treatment Operator D	WW0062319	3/25/2022	
83	BERNAL, RODOLFO				
84	CANTU, ALEXIS	Wastewater Treatment Operator C	WW0058074	2/26/2021	
		Wastewater Treatment Operator D	WW0054731	2/26/2018	
82	CARRIZALES, JULIO	Surface Water Treatment Operator C	WS0014064	6/19/2022	
		Water Operator D	WO0042581	6/19/2019	
83	CEBALLOS, JOSE	Water Operator D	WO0020591	11/14/2020	
82	CEPEDA, JUAN	Water Operator D	WO0044156	5/29/2022	
83	DE LEON, ERIK				
		Water Operator D	WO0044835	9/11/2022	
		Wastewater Treatment Operator C	WW0046023	4/2/2021	
84	DE LEON, OSCAR	Wastewater Collection III	WW0035650	11/19/2019	
		Wastewater Collection Operator I	WW0025458	9/6/2006	
		Wastewater Collection Operator II	WW0032414	11/19/2007	
		Wastewater Treatment Operator D	WW0043882	4/2/2012	
		Wastewater Collection Operator II	WW0050581	11/12/2020	
84	DIAZ, BENJAMIN	Wastewater Treatment Operator B	WW0045669	1/26/2021	
		Wastewater Treatment Operator D	WW0034236	8/21/2008	
		Wastewater Treatment Operator C	WW0036818	1/26/2012	
		Wastewater Treatment Operator I	WW0039121	11/12/2014	
83	CORONADO, EDVARD				
		Wastewater Treatment Operator B	WW0062410	3/25/2022	
84	ESPINOZA, JAHAZIEL	Water Operator D	WO0037172	6/23/2018	
		Wastewater Treatment Operator D	WW0055685	10/25/2017	
		Wastewater Treatment Operator C	WW0058981	3/25/2019	
82	ESTRADA, RAUL	Wastewater Treatment Operator I	WW0054133	10/21/2021	
		Wastewater Treatment Operator D	WW0055552	4/29/2019	
82	FELIX, RENE	Water Operator D	WO0043989	6/19/2022	
84	GARCIA, ERIC				
		Wastewater Treatment Operator B	WW0030835	3/21/2021	
84	GARZA, JUAN	Wastewater Treatment Operator C	WW0028919	3/21/2006	
		Wastewater Treatment Operator III	WW0015691	3/21/2012	
		Backflow Prevention Assembly	BP0005261	4/10/2020	
83	GARZA, RAUL	Water Distribution Operator C	WD0001620	12/11/2022	
		Wastewater Collection Operator I	WW0056440	8/19/2022	
83	GARZA, RICARDO	Wastewater Collection Operator I	WW0052814	3/19/2021	
		Water Operator D	WO0037430	11/2/2018	
83	GONZALEZ, ARMANDO G.	Wastewater Treatment Operator C	WW0055549	6/8/2022	
		Wastewater Treatment Operator D	WW0055549	6/8/2016	
83	IBARRA, JOHN A.				
		Surface Water Treatment Operator B	WS0007921	12/30/2020	
		Wastewater Collection Operator I	WW0052959	12/30/2020	
		Water Distribution Operator B	WD0006850	7/31/2019	
82	LARA, LUIS	Water Operator D	WO0007109	11/12/2003	
		Surface Water Treatment Operator C	WS0007080	12/30/2005	
		Ground Water Treatment Operator C	WG0009120	7/14/2006	
		Water Distribution Operator C	WD0005089	7/31/2007	
		Ground Water Treatment Operator B	WG0010238	7/14/2005	
83	LOPEZ, ERIN				
83	LOPEZ, SERGIO				
83	MARTINEZ, DIANA	Water Operator D	WO0035696	4/16/2018	
83	MATA, JORGE A				
82	MERCADO, MICHEL A	Surface Water Treatment Operator C	WS0013220	10/25/2020	

82	MERCADO, MIGUEL A.	Water Operator D	WO0038634	10/25/2017	
82	MILLER, TRAVIS	Surface Water Treatment Operator C	WS0013858	4/22/2022	
		Water Operator D	WO0042126	4/22/2019	
83	NAVARRO, ISMAEL	Water Operator D	WO0039314	12/5/2022	
82	NUNEZ, RODOLFO	Ground Water Treatment Operator B	WG0010340	12/27/2021	
		Surface Water Treatment Operator B	WS0000695	1/25/2022	
		Wastewater Treatment Operator C	WW0015794	5/26/2021	
		Ground Water Treatment Operator C	WG0008593	12/7/2006	
83	OLIVAREZ, NOE	Water Distribution Operator C	WD0006695	5/4/2022	
		Water Operator D	WO0015638	1/29/2006	
		Water Treatment Specialist I	WT0000483	8/19/2001	
82	ONTIVEROS, ERIC	Water Operator D	-	-	
83	ORTEGA, GUADALUPE				
82	OSORIO, FRANCISCO	Surface Water Treatment Operator C	WS0013272	10/25/2020	
		Water Operator D	WO0038821	10/25/2017	
83	PEREZ, MAYTE				
82	PEREZ, SANDRA E.	Surface Water Treatment Operator C	WS0012249	7/15/2021	
		Wastewater Treatment Operator D	WW0054866	1/13/2022	
		Water Operator D	WO0035972	7/15/2015	
83	PATINO, MIGUEL A.				
82	PONCE, MANUEL	Water Distribution Operator C	WD0012289	12/2/2020	
		Surface Water Treatment Operator B	WS0013856	5/1/2022	
		Wastewater Treatment Operator C	WW0049543	8/8/2022	
		Water Operator D	WO0015455	1/29/2006	
		Water Operator D	WO0020583	11/10/2008	
		Surface Water Treatment Operator C	WS0011054	5/1/2019	
84	QUINTANILLA, RAYMUNDO	Wastewater Treatment Operator A	WW0055441	5/31/2022	
		Wastewater Treatment Operator D	WW0026467	4/26/2005	
		Wastewater Treatment Operator C	WW0025541	10/11/2007	
		Wastewater Treatment Operator B	WW0035410	5/31/2016	
		Wastewater Collection Operator I	WW0048695	5/4/2019	

83	RAMOS, DANIEL				
82	REYNA, DANIEL JR	Surface Water Treatment Operator B	WS0013512	3/27/2022	
		Water Operator D	WO0034742	5/19/2016	
		Surface Water Treatment Operator C	WS0012484	3/27/2019	
84	REYNA, LORENZO	Wastewater Treatment Operator B	WW0062382	3/25/2022	
		Wastewater Collection Operator II	WW0055551	6/16/2022	
		Wastewater Collection Operator B	WW0062382	3/25/2022	
		Wastewater Treatment Operator D	WW0043978	1/15/2014	
		Wastewater Collection Operator I	WW0053103	4/23/2015	
		Wastewater Treatment Operator C	WW0049587	3/25/2019	
83	RODRIGUEZ, DAVID	Wastewater Collection Operator II	WW0051071	10/17/2020	
		Water Operator D	WO0024513	12/22/2011	
		Wastewater Treatment Operator D	WW0042775	8/20/2013	
		Wastewater Collection Operator I	WW0048153	10/17/2014	
83	RODRIGUEZ, FRANCISCO J.	Water Operator D	WO0044837	9/11/2022	
		Wastewater Collection Operator I	WW0052819	4/23/2021	
84	RODRIGUEZ, JULIO	Wastewater Treatment Operator C	WW0059889	5/23/2021	
		Wastewater Treatment Operator D	WW0038625	1/25/2012	
		Wastewater Collection Operator I	WW0040736	11/3/2012	
84	ROJAS, ADALBERTO	Wastewater Treatment Operator B	WW0038054	7/28/2021	
		Wastewater Operator D	WW0028180	10/4/2006	
		Wastewater Treatment Operator C	WW0032831	7/28/2009	
84	ROMERO, ESTEBAN				
83	SAENZ, ABIEL				
83	SALAZAR, MIGUEL				
83	SALAZAR, MIGUEL A.	Wastewater Collection Operator I	WW0052605	2/18/2021	
83	SALDANA, JOSE R.	Backflow Prevention Assembly	BP0004953	2/13/2020	
84	SANCHEZ, HECTOR	Wastewater Treatment Operator B	WW0059909	4/5/2021	
		Wastewater Treatment Operator D	WW0043977	2/5/2014	
		Wastewater Treatment Operator C	WW0050328	4/5/2018	
82	TREJO, JESSE	Water Operator A	WO0034748	11/20/2020	
		Water Operator D	WO0015264	10/29/2004	
		Surface Water Treatment Operator C	WS0007548	6/15/2007	
		Ground Water Treatment Operator C	WG0009831	12/19/2007	
		Water Distribution Operator C	WD0005210	3/27/2013	
		Surface Water Treatment Operator B	WS0008577	11/20/2014	
		Ground Water Treatment Operator B	WG0011101	11/20/2014	
		Water Distribution Operator B	WD0010746	11/20/2014	
82	TREJO, ROBERTO JR.	Surface Water Treatment Operator C	WS0006400	10/14/2020	
		Wastewater Collection Operator III	WW0029003	7/6/2020	
		Wastewater Treatment Operator B	WW0025011	8/21/2021	
		Wastewater Collection Operator I	WW0009889	9/30/2002	
		Wastewater Treatment Operator C	WW0009890	8/21/2003	
		Wastewater Collection Operator II	WW0026728	7/6/2005	
84	VEGA, JOSE	Wastewater Treatment Operator B	WW0058580	6/21/2021	
		Wastewater Treatment Operator D	WW0046554	9/18/2014	
		Wastewater Treatment Operator C	WW0051743	6/21/2018	
83	VILLARREAL, DANIELA				
84	VILLESAS, JOSE A.	Surface Water Treatment Operator B	WS0002180	8/5/2021	
		Wastewater Treatment Operator B	WW0002546	11/12/2022	
		OSSF Designated Representative	OS0029239	7/31/2013	

Expired--Upgraded License
Licenses Current NOT Getting Paid
Expired Licenses Getting Paid

Total per Acct:

15
28
15
0

Attachment 4

CITY OF PHARR PROPOSED BUDGET

FOR FISCAL YEAR 2022-2023

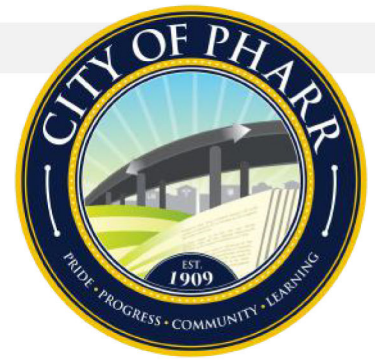


Prepared For:

Pharr Residents

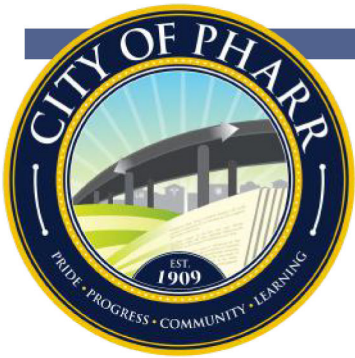


City of Pharr



This budget will raise more total property taxes than last year's budget by \$3,189,794 or 12.65% increase, and of that amount, \$698,209 is tax revenue to be raised from new property added to the tax roll this year.

City of Pharr, TX



BOARD OF COMMISSIONERS



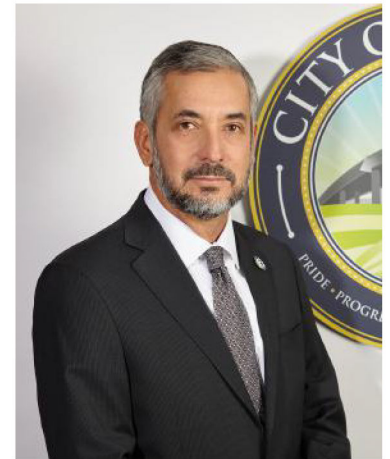
Ambrosio "Amos" Hernandez, MD
Mayor



Eleazar Guajardo
Commissioner Place 1



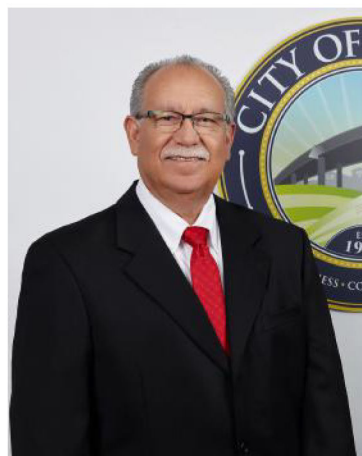
Roberto "Bobby" Carrillo
Commissioner Place 2



Ramiro Caballero, MD
Commissioner Place 3



Daniel Chavez
Commissioner Place 4



Ricardo Medina
Commissioner Place 5



Itza Flores
Commissioner Place 6



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, TX
GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES**

Description	2020-2021 Actual	2021-2022 Original	2021-2022 Current	2021-2022 Projected	2022-2023 Proposed
General Tax Revenue	\$ 39,230,200	\$ 40,857,900	\$ 41,957,900	\$ 42,438,249	\$ 46,710,000
Gross Receipts	2,630,000	2,461,600	2,461,600	2,655,300	2,663,400
Revenue Producing Facilities	4,606,400	5,101,700	5,101,700	4,885,400	5,379,400
Fines and Fees	660,400	635,500	635,500	589,600	767,000
License and Permits	1,076,800	928,100	928,100	1,010,300	1,075,000
Charges for Current Services	444,700	956,000	269,000	256,300	344,000
Debt Proceeds	1,788,000	1,608,000	1,608,000	1,608,000	620,000
Transfers In	9,138,900	16,599,300	11,842,700	11,792,700	12,128,800
Total Revenues	\$ 59,575,400	\$ 69,148,100	\$ 64,804,500	\$ 65,235,849	\$ 69,687,600
Expenditures					
City Manager's Office	\$ 2,548,800	\$ 2,142,100	\$ 2,306,500	\$ 1,793,900	\$ 2,425,600
Finance Department	658,700	795,900	813,600	658,600	857,800
Police Department	14,840,000	18,193,900	17,958,800	17,773,200	17,173,100
Purchasing	295,000	323,800	359,000	293,200	360,300
Municipal Court	506,500	626,800	637,600	571,200	640,100
Fire Protection	8,491,000	10,314,100	10,427,400	10,085,800	10,146,900
Code Compliance	-	-	-	-	1,265,800
Street Maintenance	4,379,900	6,441,300	5,795,700	5,035,800	6,482,700
Information Technology	2,067,400	2,750,900	2,775,500	2,869,500	3,609,900
Media	494,800	743,000	768,800	649,000	810,300
Municipal Library	1,425,600	1,615,100	1,728,100	1,492,400	1,719,900
Grants	311,600	503,000	509,000	472,800	519,200
Parks & Recreation	5,444,400	6,782,500	7,131,800	6,806,500	7,104,300
OSE	122,900	496,400	499,000	467,000	582,200
Legal	-	844,800	967,400	882,600	1,023,200
Communications	2,280,400	3,134,200	2,910,600	2,669,500	3,037,300
Human Resources	745,000	771,000	895,600	784,801	1,028,800
Planning & Community Development	1,528,200	1,757,000	1,854,400	1,412,700	665,300
Engineering	639,800	894,100	926,100	663,400	940,200
Non-Departmental	11,901,900	10,018,200	11,043,200	11,486,400	9,294,700
Total Expenditures	\$ 58,681,900	\$ 69,148,100	\$ 70,308,100	\$ 66,868,301	\$ 69,687,600
Net Revenues Over/(Under) Expenditures	\$ 893,500	\$ -	\$ (5,503,600)*	\$ (1,632,452)	\$ -

* Available resources

CITY OF PHARR, TX

GENERAL FUND SUMMARY OF EXPENDITURES

Department	Description	2020-2021 Actual	2021-2022 Original	2021-2022 Current	2021-2022 Projected	2022-2023 Proposed
10 - City Manager's Office		\$ 2,548,800	\$ 2,142,100	\$ 2,306,500	\$ 1,793,900	\$ 2,425,600
11 - Finance Department		658,700	795,900	813,600	658,600	857,800
12 - Police Department		14,840,000	18,193,900	17,958,800	17,773,200	17,173,100
13 - Purchasing		295,000	323,800	359,000	293,200	360,300
14 - Municipal Court		506,500	626,800	637,600	571,200	640,100
15 - Fire Protection		8,491,000	10,314,100	10,427,400	10,085,800	10,146,900
16- Code Compliance		-	-	-	-	1,265,800
17 - Street Maintenance		4,379,900	6,441,300	5,795,700	5,035,800	6,482,700
18 - Information Technology		2,067,400	2,750,900	2,775,500	2,869,500	3,609,900
19 - Media		494,800	743,000	768,800	649,000	810,300
20 - Municipal Library		1,425,600	1,615,100	1,728,100	1,492,400	1,719,900
21 - Grants		311,600	503,000	509,000	472,800	519,200
22 - Parks & Recreation		5,444,400	6,782,500	7,131,800	6,806,500	7,104,300
23 - OSE		122,900	496,400	499,000	467,000	582,200
24- Legal		-	844,800	967,400	882,600	1,023,200
25 - Communications		2,280,400	3,134,200	2,910,600	2,669,500	3,037,300
26 - Human Resources		745,000	771,000	895,600	784,801	1,028,800
27 - Planning & Community Development		1,528,200	1,757,000	1,854,400	1,412,700	665,300
28 - Engineering		639,800	894,100	926,100	663,400	940,200
30 - Non-Departmental		11,901,900	10,018,200	11,043,200	11,486,400	9,294,700
Total Expenditures		\$ 58,681,900	\$ 69,148,100	\$ 70,308,100	\$ 66,868,301	\$ 69,687,600

Activity	Department	2020-2021 Actual	2021-2022 Original	2021-2022 Current	2021-2022 Projected	2022-2023 Proposed
1100- Personnel Services		\$ 35,718,700	\$ 42,621,200	\$ 43,687,000	\$ 40,405,688	\$ 44,749,900
2200- Supplies		1,710,300	3,070,600	3,103,900	2,758,799	2,436,300
3300- Maintenance		1,474,900	1,561,700	1,656,700	1,626,600	2,296,700
4400- Rentals		171,100	1,248,700	519,400	492,135	1,339,100
5500- Other Services		3,126,400	5,725,200	5,165,100	4,681,429	5,958,300
6600- Vehicle Maintenance		1,330,300	1,543,500	1,503,500	1,628,550	1,369,600
7700- Debt Service		1,810,200	1,451,000	1,534,800	1,527,800	1,498,000
8800- Capital Outlay		1,438,100	1,908,000	2,094,500	2,260,900	745,000
9900- Transfer Out		4,572,600	3,639,100	4,039,300	3,735,700	1,829,400
9900- Non-Departmental		7,329,300	6,379,100	7,003,900	7,750,700	7,465,300
Total Expenditures		\$ 58,681,900	\$ 69,148,100	\$ 70,308,100	\$ 66,868,301	\$ 69,687,600

Function	2020-2021 Actual	2021-2022 Original	2021-2022 Current	2021-2022 Projected	2022-2023 Proposed
General Government	\$ 13,696,500	\$ 15,477,800	\$ 16,755,500	\$ 15,705,301	\$ 18,441,200
Public Safety	26,117,900	32,269,000	31,934,400	31,099,700	30,997,400
Highways and Streets	4,379,900	6,441,300	5,795,700	5,035,800	6,482,700
Health and welfare	3,045,000	2,923,300	2,923,300	2,992,900	3,112,700
Culture and Recreation	6,870,000	8,397,600	8,859,900	8,298,900	8,824,200
Transfers Out	4,572,600	3,639,100	4,039,300	3,735,700	1,829,400
Total Expenditures	\$ 58,681,900	\$ 69,148,100	\$ 70,308,100	\$ 66,868,301	\$ 69,687,600

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 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
Revenues					
500 - General Tax Revenue	\$ 681,400	\$ 600,000	\$ 600,000	\$ 675,000	\$ 600,000
560 - Charges for Current Services	1,123,459	1,073,400	1,073,400	1,298,400	1,073,400
560 - Intergovernmental	293,800	120,000	120,000	330,000	120,000
570 - Grants	2,147,156	7,443,300	7,443,300	2,059,000	2,628,700
580 - Others	5,700	22,600	22,450	8,600	7,100
Total Revenues	<u>\$ 4,251,515</u>	<u>\$ 9,259,300</u>	<u>\$ 9,259,150</u>	<u>\$ 4,371,000</u>	<u>\$ 4,429,200</u>
Expenditures					
General government	\$ 1,068,640	\$ 970,000	\$ 970,000	\$ 970,000	\$ 753,700
Public safety	1,844,688	2,766,500	2,766,500	1,210,000	1,850,000
Highways and Streets	-	3,867,800	3,867,800	-	-
Debt Service	401,357	386,700	386,700	386,700	375,000
Transfer Out	747,900	1,645,500	1,645,500	1,645,500	1,645,500
Total Expenditures	<u>\$ 4,062,584</u>	<u>\$ 9,636,500</u>	<u>\$ 9,636,500</u>	<u>\$ 4,212,200</u>	<u>\$ 4,624,200</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 188,931</u>	<u>\$ (377,200)</u>	<u>\$ (377,350)</u>	<u>\$ 158,800</u>	<u>\$ (195,000)</u>

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Grants-CDBG - Current Year	\$ 866,668	\$ 1,159,000	\$ 1,159,000	\$ 1,159,000	\$ 1,128,700
Grants-Other CDBG Program Funds	-	197,700	197,700	197,700	-
Transfer In	120,226	-	-	-	-
Total Revenues	\$ 986,894	\$ 1,356,700	\$ 1,356,700	\$ 1,356,700	\$ 1,128,700
EXPENDITURES					
Personnel	\$ 141,565	\$ 162,200	162,200	\$ 162,200	\$ 173,400
Supplies	3,233	6,000	6,000	6,000	10,000
Maintenance	152	1,500	1,500	1,500	1,500
Rentals	2,409	2,000	2,000	2,000	7,000
Other	18,539	24,500	24,500	24,500	32,400
Vehicle Maintenance	745	1,500	1,500	1,500	1,500
Debt Service	401,357	386,700	386,700	386,700	375,000
Non-Departmental	901,995	772,300	772,300	772,300	527,900
Total Expenditures	\$ 1,469,996	\$ 1,356,700	\$ 1,356,700	\$ 1,356,700	\$ 1,128,700
Net Revenues Over/(Under) Expenditures	(483,102)	\$ -	\$ -	\$ -	\$ -
EXPENDITURES					
General government	1,469,996	1,356,700	1,356,700	1,356,700	1,128,700
Culture and recreation	-	-	-	-	-
Highways and streets	-	-	-	-	-
Total Expenditures	\$ 1,469,996	\$ 1,356,700	\$ 1,356,700	\$ 1,356,700	\$ 1,128,700

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
<u>REVENUES</u>					
Police	\$ 1,280,488	\$ 2,416,500	\$ 2,416,500	\$ 900,000	\$ 1,500,000
Public Works	-	3,867,800	3,867,800	-	-
Total Revenues	<u>\$ 1,280,488</u>	<u>\$ 6,284,300</u>	<u>\$ 6,284,300</u>	<u>\$ 900,000</u>	<u>\$ 1,500,000</u>
<u>EXPENDITURES BY FUNCTION</u>					
Public Safety:					
Police	\$ 1,280,488	\$ 2,416,500	\$ 2,416,500	\$ 900,000	\$ 1,500,000
Fire	-	-	-	-	-
	1,280,488	2,416,500	2,416,500	900,000	1,500,000
Environmental:					
Public Works		3,867,800	3,867,800	-	-
	-	3,867,800	3,867,800	-	-
Total Expenditures	<u>\$ 1,280,488</u>	<u>\$ 6,284,300</u>	<u>\$ 6,284,300</u>	<u>\$ 900,000</u>	<u>\$ 1,500,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 0</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENDITURES BY ACTIVITY</u>					
Personnel	\$ 1,280,488	\$ 2,416,500	\$ 2,416,500	\$ 900,000	\$ 1,500,000
Supplies	-	-	-	-	-
Other	-	-	-	-	-
Vehicle Maintenance	-	-	-	-	-
Capital Outlay	-	3,867,800	3,867,800	-	-
Total Expenditures	<u>\$ 1,280,491</u>	<u>\$ 6,584,300</u>	<u>\$ 6,584,300</u>	<u>\$ 900,000</u>	<u>\$ 1,500,000</u>

* Excludes American Rescue Plan Funds awarded in 2022.

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Hotel/Motel Tax	\$ 681,400	\$ 600,000	\$ 600,000	\$ 675,000	\$ 600,000
Interest	-	-	-	-	-
Total	<u>\$ 681,400</u>	<u>\$ 600,000</u>	<u>\$ 600,000</u>	<u>\$ 675,000</u>	<u>\$ 600,000</u>
EXPENDITURES					
Culture and Recreation:					
Transfer Out-General Fund	60,000	150,900	150,900	150,900	300,000
Transfer Out-PEDC	-	-	-	-	-
Transfer Out-Chamber	68,400	68,400	68,400	68,400	68,400
Transfer Out-Tax Notes	380,700	380,700	380,700	380,700	231,600
Sub Total	<u>509,100</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Total	<u>509,100</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>	<u>600,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 172,300</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,000</u>	<u>\$ -</u>

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Parkland Dedication Fees	\$ 29,859	\$ 30,000	\$ 30,000	\$ 231,000	\$ 30,000
Interest	500	500	350	-	-
Total	\$ 30,359	\$ 30,500	\$ 30,350	\$ 231,000	\$ 30,000
EXPENDITURES					
Culture and Recreation:					
Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ -	\$ -	\$ -	\$ -	\$ -
Net Revenues Over/(Under) Expenditures	\$ 30,359	\$ 30,500	\$ 30,350	\$ 231,000	\$ 30,000

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Intergovernmental	\$ 293,800	\$ 120,000	\$ 120,000	\$ 330,000	\$ 120,000
Interest	2,500	20,000	20,000	5,000	5,000
Total	<u>\$ 296,300</u>	<u>\$ 140,000</u>	<u>\$ 140,000</u>	<u>\$ 335,000</u>	<u>\$ 125,000</u>
EXPENDITURES					
Public Safety:					
Personnel	\$ -	\$ -	\$ -	\$ -	\$ -
Supplies	215,900	100,000	100,000	155,000	100,000
Maintenance	30,600	-	-	-	-
Other	260,900	-	-	30,000	-
Transfer Out	-	-	-	-	-
Capital Outlay	56,800	250,000	250,000	125,000	250,000
Total	<u>\$ 564,200</u>	<u>\$ 350,000</u>	<u>\$ 350,000</u>	<u>\$ 310,000</u>	<u>\$ 350,000</u>
Net Revenues Over/(Under) Expenditures	<u>\$ (267,900)</u>	<u>\$ (210,000)</u>	<u>\$ (210,000)</u>	<u>\$ 25,000</u>	<u>\$ (225,000) *</u>

* Available Resources

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

	ACTUAL 2020-201	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Paving & Drainage Fee	\$ 1,093,600	\$ 1,043,400	\$ 1,043,400	\$ 1,067,400	\$ 1,043,400
Interest Income	2,700	2,100	2,100	3,600	2,100
Total	<u>\$ 1,096,300</u>	<u>\$ 1,045,500</u>	<u>\$ 1,045,500</u>	<u>\$ 1,071,000</u>	<u>\$ 1,045,500</u>
EXPENDITURES					
Highways and Streets:					
Transfer Out	\$ 238,800	\$ 1,045,500	\$ 1,045,500	\$ 1,045,500	\$ 1,045,500
Total	<u>\$ 238,800</u>	<u>\$ 1,045,500</u>	<u>\$ 1,045,500</u>	<u>\$ 1,045,500</u>	<u>\$ 1,045,500</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 857,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 25,500</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 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
<u>REVENUES</u>					
Intergovernmental	\$ 9,885,224	\$ 30,000,000	\$ 30,000,000	\$ -	\$ -
Transfers In	8,954,428	14,757,800	14,757,800	7,514,000	-
Other	302,313	-	-	-	1,208,200

Total Revenues	\$ 19,141,965	\$ 44,757,800	\$ 44,757,800	\$ 7,514,000	\$ 1,208,200

<u>EXPENDITURES</u>					
Parks	\$ 22,789,400	\$ 1,249,000	\$ 1,249,000	\$ 6,548,359	\$ 900,000
Street Projects	4,014,065	850,000	850,000	3,623,298	950,000
Infrastructure	4,586,547	40,000,000	40,000,000	-	-
Other	77,875	8,055,700	8,055,700	2,956,066	-
Debt Service	1,208,116	1,208,200	1,208,200	1,208,200	1,208,200

Total Expenditures	\$ 32,676,003	\$ 51,362,900	\$ 51,362,900	\$ 14,335,923	\$ 3,058,200

Net Revenues Over/(Under) Expenditures	\$ (13,534,038)	\$ (6,605,100)	\$ (6,605,100)	\$ (6,821,923)	\$ (1,850,000) *

*Available Resources

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Debt Proceeds	-	20,000,000	20,000,000	-	-
Grants	2,438,649	-	-	1,705,000	2,000,000
Total Revenues	\$ 2,438,649	\$ 20,000,000	\$ 20,000,000	\$ 1,705,000	\$ 2,000,000
EXPENSES					
Capital Projects	\$ 6,593,560	\$ 61,115,300	\$ 61,115,300	\$ 5,737,867	\$ 55,377,500
Other	-	-	-	-	-
Total Expenses	\$ 6,593,560	\$ 61,115,300	\$ 61,115,300	\$ 5,737,867	\$ 55,377,500
Net Revenues Over/(Under) Expenses	<u>\$ (4,154,911)</u>	<u>\$ (41,115,300)</u>	<u>\$ (41,115,300)</u>	<u>\$ (4,032,867)</u>	<u>\$ (53,377,500) *</u>

* Cash available from Debt Proceeds

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
TWDB Grant	-	-	-	-	-
Total Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENSES					
Capital Projects	\$ 2,444,006	\$ 30,324,400	\$ 30,324,400	\$ 1,418,182	\$ 28,906,300
Total Expenses	<u>\$ 2,444,006</u>	<u>\$ 30,324,400</u>	<u>\$ 30,324,400</u>	<u>\$ 1,418,182</u>	<u>\$ 28,906,300</u>
Net Revenues Over/(Under) Expenses	<u>\$ (2,444,006)</u>	<u>\$ (30,324,400)</u>	<u>\$ (30,324,400)</u>	<u>\$ (1,418,182)</u>	<u>\$ (28,906,300) *</u>

*Available from Bond Proceeds issued in FY 19-20

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 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Property Tax (Current & Delinquent)	\$ 5,021,200	\$ 5,388,900	\$ 5,388,900	\$ 5,452,487	\$ 6,060,200
Property Tax Penalty and Interest	106,100	100,000	100,000	134,399	100,000
Interest	10,700	10,000	10,000	31,471	10,000
Transfer In	2,722,300	836,800	836,800	836,800	840,000
Total Revenues	<u>\$ 7,860,300</u>	<u>\$ 6,335,700</u>	<u>\$ 6,335,700</u>	<u>\$ 6,455,157</u>	<u>\$ 7,010,200</u>
EXPENDITURES					
Principal	\$ 3,582,300	\$ 3,212,000	\$ 3,212,000	\$ 3,212,000	\$ 3,492,000
Interest	2,888,600	2,755,200	2,755,200	2,705,100	2,657,800
Transfer Out	-	368,500	368,500	-	860,400
Total Expenditures	<u>\$ 6,470,900</u>	<u>\$ 6,335,700</u>	<u>\$ 6,335,700</u>	<u>\$ 5,917,100</u>	<u>\$ 7,010,200</u>
Net Revenues Over/(Under) Expenditures	<u>\$ 1,389,400</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 538,057</u>	<u>\$ -</u>

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
UTILITY FUND
SUMMARY OF REVENUES AND EXPENSES**

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
<u>REVENUES</u>					
Water	\$ 9,364,300	\$ 9,977,900	\$ 9,977,900	\$ 9,812,772	\$ 9,843,500
Sewer	7,229,700	7,311,000	7,311,000	7,270,863	7,301,000
Other	31,000	12,700	12,700	4,268	57,300
Lease Proceeds	-	2,548,000	2,548,000	2,548,000	-
Interest	20,400	20,000	20,000	-	20,000
Transfer In	-	-	20,400	-	-
Total Revenues	<u>\$ 16,645,400</u>	<u>\$ 19,869,600</u>	<u>\$ 19,890,000</u>	<u>\$ 19,635,903</u>	<u>\$ 17,221,800</u>
<u>EXPENSES</u>					
81 Administration	1,095,900	1,188,700	1,203,900	985,000	1,085,300
82 Water Production	2,018,100	3,235,400	3,302,000	2,843,800	3,470,300
83 Water Distribution	2,213,800	4,139,600	4,199,700	3,717,100	2,877,100
84 Water Treatment Plant	2,206,200	2,941,300	2,962,900	2,705,900	2,721,200
86 Sewer Collection	297,000	2,064,000	2,064,000	2,046,500	588,600
87 Non-Departmental*	8,340,000	1,406,100	1,263,000	5,166,100	1,584,800
72 Debt Service	1,279,300	4,894,500	4,894,500	4,894,500	4,894,500
Total Expenses	<u>\$ 17,450,300</u>	<u>\$ 19,869,600</u>	<u>\$ 19,890,000</u>	<u>\$ 22,358,900</u>	<u>\$ 17,221,800</u>
Net Revenues Over/(Under) Expenses	<u>\$ (804,900)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,722,997)</u>	<u>\$ -</u>
1100- Personnel Services	\$ 4,049,000	\$ 4,533,700	\$ 4,697,200	\$ 3,751,900	\$ 4,776,800
2200- Supplies	1,571,400	2,383,700	2,383,700	2,544,800	2,409,600
3300- Maintenance	610,900	734,800	914,800	959,700	860,700
4400- Rentals	6,900	547,300	547,300	58,400	297,300
5500- Other Services	1,354,100	1,578,400	1,578,400	1,509,400	1,530,400
6600- Vehicle Maintenance	207,500	191,400	191,400	204,800	271,300
72/73 Long Term Debt Service	1,279,300	4,894,500	4,894,500	4,894,500	4,894,500
7700- Debt Service-Lease	31,200	576,700	576,700	428,000	596,400
8800- Capital Outlay	-	3,023,000	2,843,000	2,841,300	-
9900- Transfer Out	2,441,500	578,700	578,700	578,700	700,000
9900- Non-Departmental	5,898,500	827,400	684,300	4,587,400	884,800
	<u>\$ 17,450,300</u>	<u>\$ 19,869,600</u>	<u>\$ 19,890,000</u>	<u>\$ 22,358,900</u>	<u>\$ 17,221,800</u>

*Includes a one time Purchase of Water Rights of \$3.8 Million in FY 21-22.

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
<u>REVENUES</u>					
Toll Fees	\$ 16,379,800	\$ 16,327,900	\$ 17,127,900	\$ 17,028,816	\$ 17,710,000
Other	279,700	422,900	422,900	282,100	475,900
Interest	32,400	14,000	14,000	162,000	130,000
Transfer In - Other	20,300	368,500	394,900	368,500	886,800
Total	<u>\$ 16,712,200</u>	<u>\$ 17,133,300</u>	<u>\$ 17,959,700</u>	<u>\$ 17,841,416</u>	<u>\$ 19,202,700</u>
<u>EXPENSES</u>					
Personnel	\$ 1,343,700	\$ 1,406,000	\$ 1,432,400	\$ 1,411,400	\$ 1,432,800
Supplies	166,700	275,200	275,200	169,700	216,700
Maintenance	219,400	461,700	461,700	461,700	191,200
Rentals	5,600	41,000	41,000	6,300	41,000
Contractual	2,894,600	1,649,500	1,649,500	2,850,364	1,842,900
Vehicle Maintenance	11,900	10,600	10,600	11,200	10,600
Long Term Debt Service	505,400	3,526,200	3,526,200	3,489,800	3,482,300
Capital Outlay	-	-	-	-	-
Transfer Out	11,295,300	9,763,100	10,563,100	10,563,100	11,985,200
Total	<u>\$ 16,442,600</u>	<u>\$ 17,133,300</u>	<u>\$ 17,959,700</u>	<u>\$ 18,963,564</u>	<u>\$ 19,202,700</u>
Net Revenues Over/(Under) Expenses	<u>\$ 269,600</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (1,122,147)</u>	<u>\$ -</u>

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET* 2021-2022	PROJECTED ACTUAL* 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Ground Revenue*	\$ 226,116	\$ 9,673,400	\$ 4,673,400	\$ 3,552,373	\$ 1,418,600
Transfer Revenue*	-	1,422,000	822,000	823,543	1,192,400
Flight Revenue*	24,880	9,000,000	1,000,000	783,496	-
Fixed Wing Revenue*	-	4,080,000	580,000	200,000	-
Intergovernmental	-	-	-	233,000	-
Other	-	-	-	431,503	-
Transfer In-General Fund	-	-	118,800	118,800	-
Transfer In-ARPA Fund	3,332,600	-	-	2,962,000	-
Transfer In -Bridge	-	-	-	-	1,507,700
Total	\$ 3,583,596	\$ 24,175,400	\$ 7,194,200	\$ 9,104,715	\$ 4,118,700
EXPENSES					
Personnel	\$ 2,389,579	\$ 11,160,300	\$ 7,996,400	\$ 8,076,825	\$ 2,970,900
Supplies	317,456	650,000	650,000	363,550	209,300
Maintenance	12,401	309,000	309,000	102,484	50,000
Rentals	626,542	2,946,000	2,946,000	2,138,379	204,000
Other	259,672	707,900	707,900	741,408	412,800
Vehicle Maintenance	353,494	253,800	253,800	580,002	271,700
Long Term Debt Service	-	-	-	-	-
Capital Outlay	1,163,906	2,870,000	870,000	871,657	-
Total	\$ 5,123,050	\$ 18,897,000	\$ 13,733,100	\$ 12,874,305	\$ 4,118,700
Net Revenues Over/(Under) Expenses	\$ (1,539,454)	\$ 5,278,400	\$ (6,538,900)	\$ (3,769,590)	\$ -

*Revenues are accounted on a a cash basis. A receivable of \$6.2 million is still outstanding as of today and not accounted in these totals.

CITY OF PHARR, TX
 FIBER/BROADBAND SUMMARY
 SUMMARY OF REVENUES AND EXPENSES

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Fiber Revenue	\$ -	\$ 6,119,900	\$ 619,900	\$ 61,600	\$ 3,347,400
Other	-	26,400	-	-	-
Interest	-	17,000	-	-	-
Total	\$ -	\$ 6,163,300	\$ 619,900	\$ 61,600	\$ 3,347,400
EXPENSES					
Personnel	\$ -	\$ 1,424,000	\$ 196,300	\$ -	\$ -
Supplies	-	751,900	471,900	120,000	325,000
Maintenance	-	509,200	509,200	-	655,000
Rentals	-	3,200	3,200	14,270	8,200
Other	-	742,800	173,900	22,000	918,800
Vehicle Maintenance	-	17,000	17,000	-	35,000
Capital Outlay	-	445,000	445,000	52,000	60,000
Transfer Out	-	2,270,200	-	-	-
Total	\$ -	\$ 6,163,300	\$ 1,816,500	\$ 208,270	\$ 2,002,000
Net Revenues Over/(Under) Expenses	\$ -	\$ -	\$ (1,196,600)	\$ (146,670)	\$ 1,345,400

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2020-2023
<u>REVENUES</u>					
Green & Member Fees	\$ 468,700	\$ 402,400	\$ 402,400	\$ 541,800	\$ 477,200
Cart Rental	215,500	203,200	203,200	252,100	203,200
Food & Beverage	48,100	49,100	49,100	59,800	49,100
Other	149,100	134,500	134,500	192,300	134,500
Interest	2,200	5,900	5,900	2,100	5,900
Transfer In	371,000	525,400	548,600	400,000	473,800
Total Revenues	\$ 1,254,600	\$ 1,320,500	\$ 1,343,700	\$ 1,448,100	\$ 1,343,700
<u>EXPENSES</u>					
Personnel	\$ 772,400	\$ 844,500	\$ 867,700	\$ 768,600	\$ 867,700
Supplies	160,900	145,100	145,100	174,400	145,100
Maintenance	76,800	91,500	91,500	82,600	91,500
Rentals	60,300	71,900	71,900	71,900	71,900
Other	100,000	102,700	102,700	114,000	102,700
Vehicle Maintenance	19,800	18,700	18,700	16,400	18,700
Debt Service-Lease	8,500	46,100	46,100	56,500	46,100
Capital Outlay	-	-	-	150,500	-
Total Expenses	\$ 1,198,700	\$ 1,320,500	\$ 1,343,700	\$ 1,434,900	\$ 1,343,700
Net Revenues Over/(Under) Expenses	\$ 55,900	\$ -	\$ -	\$ 13,200	\$ -

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 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
General Fund	\$ 624,990	\$ 259,900	\$ 259,900	\$ 615,160	\$ 743,200
Utility Fund	78,436	53,400	53,400	95,278	82,400
Bridge Fund	1,810	5,500	5,500	-	6,800
Golf Course Fund	1,404	-	-	-	-
EMS	69,352	191,300	191,300	256,000	100,000
Fiber		5,000	5,000	-	-
Transfer In-GF	3,700	250,000	6,000	6,000	-
Total	<u>\$ 779,692</u>	<u>\$ 765,100</u>	<u>\$ 521,100</u>	<u>\$ 972,438</u>	<u>\$ 932,400</u>
EXPENSES					
Personnel	\$ 185,358	\$ 243,400	\$ 249,400	\$ 203,195	\$ 245,400
Supplies	6,539	3,600	3,600	1,385	3,600
Vehicle Maintenance	589,369	513,100	441,500	763,958	678,400
Other	-	5,000	5,000	3,900	5,000
Total	<u>\$ 781,266</u>	<u>\$ 765,100</u>	<u>\$ 699,500</u>	<u>\$ 972,438</u>	<u>\$ 932,400</u>
Net Revenues Over/(Under) Expenses	<u>\$ (1,574)</u>	<u>\$ -</u>	<u>\$ (178,400)</u>	<u>\$ -</u>	<u>\$ -</u>

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

	ACTUAL 2020-202	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
<u>CITY CONTRIBUTIONS</u>					
General Fund	\$ -	\$ 4,509,100	\$ 4,509,100	\$ 4,535,758	\$ 4,926,000
Utility Fund	-	474,300	474,300	474,300	498,100
Bridge Fund	-	177,200	177,200	177,200	186,100
Golf Course Fund	-	125,500	125,500	125,500	131,800
CDBG Fund	-	22,200	22,200	22,200	23,400
EMS	-	1,106,800	1,106,800	616,364	332,100
Fiber	-	210,300	210,300	-	-
Total	<u>\$ -</u>	<u>\$ 6,625,400</u>	<u>\$ 6,625,400</u>	<u>\$ 5,951,322</u>	<u>\$ 6,097,500</u>
<u>COMPONENT UNITS CONTRIBUTIONS</u>					
Greater Pharr Chamber of Commerce	-	22,200	22,200	22,200	22,200
PEDC	-	51,700	51,700	51,700	51,700
	<u>-</u>	<u>73,900</u>	<u>73,900</u>	<u>73,900</u>	<u>73,900</u>
<u>EMPLOYEE CONTRIBUTIONS</u>					
Employee Deductions	-	2,100,300	2,100,300	1,740,200	1,827,300
	<u>-</u>	<u>2,100,300</u>	<u>2,100,300</u>	<u>1,740,200</u>	<u>1,827,300</u>
TOTAL REVENUES	<u>-</u>	<u>8,799,600</u>	<u>8,799,600</u>	<u>7,765,422</u>	<u>7,998,700</u>
EXPENSES					
Administrative Costs	-	365,200	1,500,500	1,481,166	1,525,700
Medical Claims	-	5,429,400	3,100,000	2,952,753	3,041,400
Pharmacy Claims	-	1,453,100	1,200,000	1,016,511	1,047,100
Other	-	1,551,900	2,999,100	2,314,992	2,384,500
Total	<u>\$ -</u>	<u>\$ 8,799,600</u>	<u>\$ 8,799,600</u>	<u>\$ 7,765,422</u>	<u>\$ 7,998,700</u>
Net Revenues Over/(Under) Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
<u>REVENUES</u>					
Property Tax	\$ 667,998	\$ 950,700	\$ 950,700	\$ 950,700	\$ 996,600
Other	4,032	-	-	-	
Total	<u>\$ 672,030</u>	<u>\$ 950,700</u>	<u>\$ 950,700</u>	<u>\$ 950,700</u>	<u>\$ 996,600</u>
<u>EXPENSES</u>					
Incentives	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenses	<u>\$ 672,030</u>	<u>\$ 950,700</u>	<u>\$ 950,700</u>	<u>\$ 950,700</u>	<u>\$ 996,600</u>

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Property Tax	\$ 478,017	\$ 682,600	\$ 682,600	\$ 630,000	\$ 665,300
Other	3,915				
Total	<u>\$ 481,932</u>	<u>\$ 682,600</u>	<u>\$ 682,600</u>	<u>\$ 630,000</u>	<u>\$ 665,300</u>
EXPENSES					
Incentives	-	-	-	-	-
Total	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net Revenues Over/(Under) Expenses	<u>\$ 481,932</u>	<u>\$ 682,600</u>	<u>\$ 682,600</u>	<u>\$ 630,000</u>	<u>\$ 665,300</u>

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
<u>REVENUES</u>					
Development Fees	\$ -	\$ -	\$ -	\$ -	\$ -
Other	<u>5,501</u>	<u>6,000</u>	<u>6,000</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 5,501</u>	<u>\$ 6,000</u>	<u>\$ 6,000</u>	<u>\$ -</u>	<u>\$ -</u>
<u>EXPENSES</u>					
Professional Fees	<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>\$ 5,501</u></u>	<u><u>\$ 6,000</u></u>	<u><u>\$ 6,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Rent Revenue	\$ 2,917,699	\$ 3,083,200	\$ 3,083,200	\$ 3,243,822	\$ 3,263,100
Other	348,061	200,000	200,000	242,229	242,300
Total	<u>\$ 3,265,760</u>	<u>\$ 3,283,200</u>	<u>\$ 3,283,200</u>	<u>\$ 3,728,280</u>	<u>\$ 3,747,700</u>
EXPENSES					
Personnel Services	359,057	364,500	364,500	419,948	420,000
Maintenance	798,400	79,100	79,100	83,987	84,000
Other Services	-	198,700	198,700	423,900	424,000
Capital Outlay	-	-	-	59,183	59,200
Debt Service	2,254,044	2,250,100	2,250,100	2,250,100	2,250,100
Other	-	390,800	390,800	510,349	510,400
Total	<u>3,411,501</u>	<u>3,283,200</u>	<u>3,283,200</u>	<u>3,747,467</u>	<u>3,747,700</u>
Net Revenues Over/(Under) Expenses	<u>\$ (145,741)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,188)</u>	<u>\$ -</u>

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

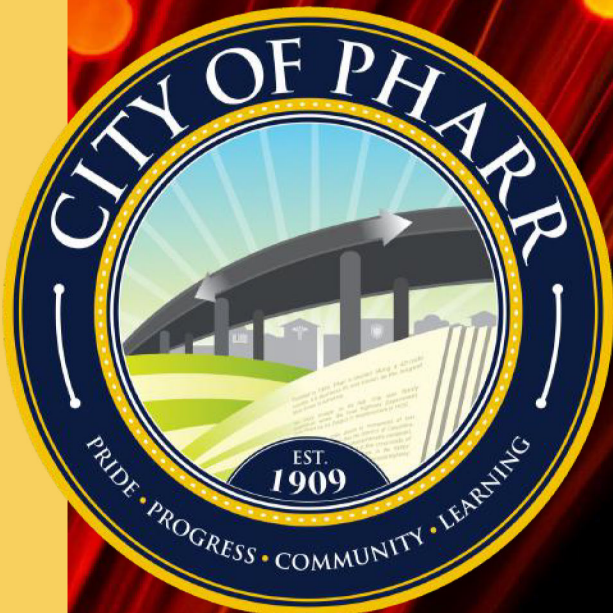
	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Sales Tax	\$ 6,504,200	\$ 6,584,200	\$ 6,589,800	\$ 6,986,300	\$ 7,440,500
Interest	64,000	30,000	30,000	97,000	50,000
Debt Proceeds	-	12,000,000	12,000,000	47,000,000	-
Land Sale Proceeds	-	-	-	-	1,198,200
Other	1,303,200	157,200	157,200	115,000	157,200
Total	\$ 7,871,400	\$ 18,771,400	\$ 18,777,000	\$ 54,198,300	\$ 8,845,900
EXPENSES					
Personnel	\$ 749,900	\$ 900,700	\$ 906,300	\$ 773,000	\$ 960,500
Supplies	9,200	23,500	23,500	15,900	23,500
Maintenance	20,300	78,000	78,000	35,000	326,100
Rentals	4,200	7,200	7,200	-	7,200
Other Services	578,000	690,100	690,100	675,700	1,240,100
Vehicle Maintenance	200	1,300	1,300	-	1,300
Debt Service	2,094,400	2,543,400	2,543,400	3,288,500	2,773,000
Capital Outlay	3,304,900	450,000	450,000	30,395,900	13,656,200
Non-Departmental	545,200	916,400	916,400	1,012,600	1,353,400
Transfers Out	1,820,500	13,160,800	13,160,800	1,160,800	2,160,800
Total	\$ 9,126,800	\$ 18,771,400	\$ 18,777,000	\$ 37,357,400	\$ 22,502,100
Net Revenues Over/(Under) Expenses	\$ (1,255,400)	\$ -	\$ -	\$ 16,840,900	\$ (13,656,200) *

*Cash available from Debt Proceeds

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

	ACTUAL 2020-2021	ORIGINAL BUDGET 2021-2022	AMENDED BUDGET 2021-2022	PROJECTED ACTUAL 2021-2022	PROPOSED BUDGET 2022-2023
REVENUES					
Memberships	\$ 34,800	\$ 30,000	\$ 31,500	\$ 34,700	\$ 57,700
Sponsorships	54,700	51,400	51,400	32,605	52,600
Transfer In	238,500	218,400	222,200	222,200	218,400
Total	\$ 328,000	\$ 299,800	\$ 305,100	\$ 289,505	\$ 328,700
EXPENSES					
Personnel	\$ 146,700	\$ 185,600	\$ 190,900	\$ 135,849	\$ 214,500
Supplies	14,900	54,500	54,500	28,000	54,500
Maintenance	300	3,500	3,500	-	3,500
Rentals	-	1,000	1,000	-	1,000
Other Services	39,100	55,200	55,200	55,319	55,200
Total	\$ 201,000	\$ 299,800	\$ 305,100	\$ 219,168	\$ 328,700
Net Revenues Over/(Under) Expenses	\$ 127,000	\$ -	\$ -	\$ 70,338	\$ -

Attachment 5



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ANNUAL COMPREHENSIVE FINANCIAL REPORT

For the Fiscal Year Ended September 30, 2021

PHARR, TEXAS

**City of Pharr, TX
Annual Comprehensive Financial Report
Reprt Year Ended September 30, 2021**

TABLE OF CONTENTS

INTRODUCTORY SECTION	Page
Letter of Transmittal.....	i
City Officials.....	vi
Texas Map.....	vii
Senior Leaders.....	viii
Organizational Chart.....	xv
FINANCIAL SECTION	
Independent Auditors' Report.....	1
Management's Discussion and Anaysis.....	4
Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Position.....	14
Statement of Activities.....	15
Fund Financial Statement:	
Governmental Funds:	
Balance Sheet.....	16
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position.....	17
Statement of Revenues, Expenditures and Changes in Fund Balance.....	19
Reconciliation in Fund Balance to the Statement of Activities.....	20
Proprietary Funds:	
Statements of Net Position.....	22
Statement of Revenues, Expenses and Changes in Net Position.....	23
Statement of Cash Flow.....	25
Discrete Component Unit:	
Statement of Net Position.....	28
Statement of Activities.....	29
Notes to Basic Financial Statements.....	31
Required Supplementary Information:	
Texas Municipal Retirement System-	
Schedule of Contributions.....	78
Texas Municipal Retirement System- Schedule of Changes in Net Pension Liability And Related Ratios.....	79
Schedule of Revenues, Expenses and changes in Fund Balance - Budget and Actual - General Fund.....	80
Combining and Individual Fund Information and Other Supplementary Information:	
Non-Major Governmental Funds:	
Combining Balance Sheet.....	83

Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	85
Governmental Funds:	
Schedules of Revenues, Expenditures and Changes in Fund Balance -	
Budget vs. Actual:	
General Fund (Detail).....	89
Asset Sharing Fund.....	92
Community Development Fund.....	93
Hotel/Motel Fund Program.....	94
Parkland Dedication Fund.....	95
Paving and Drainage Fund.....	96
Grants Fund.....	97
Debt Service.....	98
General Capital Improvements.....	99
Covid Relief Fund.....	100
TIRZ No 1.....	101
TIRZ No 2.....	102
Proprietary Funds:	
Schedules of Revenues, Expenses and Changes in Net Postion -	
Budget vs. Actual:	
Utility Fund.....	115
EMS Fund.....	116
Event Center Fund.....	117
Bridge Fund.....	118
Golf Fund.....	119
Internal Service Funds:	
Combining Balance Sheet.....	104
Combining Statement of Revenues, Expenses and Changes in Net Postion.....	105
Garage Fund.....	106
Health Insurance Fund.....	107

STATISTICAL SECTION

Financial Trend:	
Net Postion by Component.....	116
Changes in Net Postion.....	117
Fund Balances of Governmental Funds.....	119
Changes in Fund Balances of Governmental Funds.....	120
Revenue Capacity:	
Assessed and Estimated Actual Value of Taxable Property.....	121
Property Tax Rates and Tax Levies - Direct and Overlapping Governments.....	122
Principal Property Taxpayers.....	123
Property Tax Levies and Collections.....	124
Debt Capacity:	
Ratio of Outstanding Debt by type.....	125
Ratio of General Bonded Debt Outstanding.....	126
Direct and Overlapping Governmental Activities Debt.....	127
Legal Debt Margin Information.....	128
Pledge Revenue Coverage.....	129

Demographic and Economic Information:	
Demographic and Economic Statistics.....	130
Principal Employers.....	131
Full-Time Equivalent City Government Employees by Function.....	132
Operating Indicators by Function.....	133
Capital Asset Statistics by Function.....	134

INTERNAL CONTROLS OVER FINANCIAL REPORTING

Report on Internal Control Over Financial and on Compliance and Other Matters based on Audit of Financial Statements Performed in Accordance with Government Auditing Standards.....	136
Independent Auditor's Report on Compliance with Requirements that Could Have a Material Effect on each Major Program and on Internal control Over Compliance in Accordance with OMB Circular A-133.....	138
Schedule of Expenditures of Federal State Awards.....	140
Notes to the Schedule of Expenditures of Federal and State Awards.....	142
Schedule of Findings and Questioned Cost.....	144
Corrective Action Plan.....	145



INTRODUCTORY SECTION

City of Pharr



May 2nd, 2022


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

To the Honorable Mayor, Members of the City Commission, and Citizens of the City of Pharr, Texas: The Finance Department and the City Manager's Office are pleased to submit the Comprehensive Annual Financial Report for the City of Pharr, Texas for the fiscal year ended September 30, 2021. State law requires that the City publish, within six months of the close of each fiscal year, a complete set of audited financial statements. This report is published to fulfill that requirement.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. To provide a reasonable basis for making these representations, management of the City has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the City's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Oscar R. Gonzalez, CPA and Associates, P.L.L.C. have issued an unmodified ("clean") opinion on the City of Pharr's financial statements for the year ended September 30, 2021. The independent auditor's report is located at the front of the financial section of this report.

In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Generally accepted auditing standards and the standards set forth in the Government Accountability Office's Government Auditing Standards were used by the auditors in conducting the engagement. The auditors' report on the basic financial statements and required supplementary information as well as the individual fund statements and schedules are included in the financial section of this report. The auditors' report on internal controls and compliance with applicable laws and regulations can be found in the single audit section of this report.




Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it. The City of Pharr is required to undergo an annual single audit in conformity with the provisions of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). Information related to federal and state awards, the independent auditors' report on internal controls and compliance with applicable laws and regulations, and a schedule of findings and questioned costs are included in the single audit section of this report.

This report also includes the Financial Statements for its component units; discrete and blended. More information concerning these component units can be found in the Notes to Financial Statements,

PROFILE OF THE GOVERNMENT

Located on lands originally known in the 1600's as the Seno Mejicano, the City of Pharr was founded in 1909. During a period of great social and economic transition in the Rio Grande Valley. In 1909, John C. Kelly, Henry N. Pharr, W.E Cage, and R.E Briggs formed the Pharr Townsite Company, 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 Mejicano influences in the region.



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

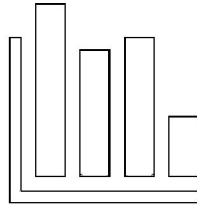
Pharr, served by two state highways and the St. Louis, Brownsville and Mexico Railway Company, became a hub and a natural shipping center for the transportation and produce industries. By the early 1950's, Pharr was home to 22 processing and shipping businesses including the Valley Fruit and Vegetable Company, the largest packing facility in the world. Pharr is situated along a 43-mile corridor, U.S Business 83, once known as the longest Main Street in America. The City's image as the Hub City was firmly established when the Texas Highway Department chose Pharr as its District 21 Headquarters in 1932. The 13,869 Sq mile district is composed of ten counties and is larger than the District of Columbia, Delaware, Connecticut and Massachusetts combined. Since the early days, Pharr sat at the cross-roads of the two most important highways in the Valley: Highways 4 and 66, known today as Memorial Highway U.S 281 (US i69) and U.S Business 83 (US i2) respectively. They intersect Pharr's historical Main Street District and are the basis for Hidalgo County's historical trails, making Pharr the region's historical hub as well. Pharr serves as of the most important ports of entry for the US-Mexico border. It handles both commercial and passenger operated vehicles and crosses about a hundred and seventy-five thousand vehicles a month.

The municipal government provided by the Charter of the City of Pharr is known as the Board of Commissioners – City Manager Form of Government. The Board of Commissioners consists of a Mayor and six (6) Commissioners which enact local legislation, adopt budgets, determine policies, and appoint the City Manager, who is held responsible to the Board of Commissioners for the execution of the laws and the administration of the government of the City.

All powers of the City are exercised in the manner prescribed by the City Charter, or, if the manner be not prescribed, then in such manner as may be prescribed by ordinance, the State Constitution, or by the statutes of the State of Texas. The Mayor and the other members of the Board of Commissioners are elected by the City at large for a term of four (4) years.

The City provides a full range of services. Some of these services include police and fire protection; sanitation service; maintenance of streets and infrastructure; and recreational activities. In addition, the City provides water and wastewater services, a system of municipal parks, and a golf course.

ECONOMIC CONDITION AND OUTLOOK



Pharr is strategically located in the middle of the Rio Grande Valley of South Texas, only minutes from the Mexico border. It is strategically located to reap the benefits of explosive growth in commerce and trade. The Pharr area offers a top-quality workforce on both sides of the border. Many visitors enjoy the diversity of Pharr's culture, business and people with its variety and retail outlets, residential neighborhoods and cultural events – Pharr's rich heritage is unwavering. The spirit of tradition and a strong sense of community are flourishing in Pharr.

Over the last 10 years, Pharr has experienced unprecedented growth and economic development, and increase of roughly 40% in sales tax collections. Its population has steadily increased to almost 80,000 people. The housing industry is still increasing, businesses continue to look at Pharr, and the Pharr-Reynosa International Bridge commercial traffic is continuing to increase.

The sales tax base is growing and is expected to continue to have a positive outcome in the upcoming year, thereby potentially creating more jobs. The economic future looks bright for Pharr.

A few of the upcoming projects include:

- * Major commercial development projects in the Pharr Town Center including restaurants
- * Bridge Twin Expansion Project
- * Increase in industrial warehouses
- * Increase in residential development to keep raising appraised value
- * Additional Infrastructure upgrades of the Pharr International Bridge

According to the Texas Workforce Commission, Pharr's unemployment rate as of September 30, 2021 was 8.2% and is currently at 8.7% as of March 2022.

MAJOR INITIATIVES

The City Commission and staff have identified several initiatives to address significant issues in our community. The budget for the upcoming fiscal year reflects these goals. These programs are briefly described below:

Major tax activity: Well-managed economic growth is vital to any city. It increases the tax base and thereby allows improved services to be provided to the citizens.


- **Property Tax:** Tax year 2022, which will be in effect during next fiscal year, is expected to have at least 5% growth in tax appraisal values.
- **Sales Tax:** Sales tax revenue is used by the City as an economic indicator. This fiscal year FY 2020-2021 the City experienced a 23% growth in collections compared to FY 2019-2020 and remained Top 5 in growth compared to neighboring cities in the Rio Grande Valley. For this FY 2021-2022 the City budgeted a 4% projected growth.
- **Hotel/Motel Tax:** Hotel/Motel tax revenue may only be used to increase tourism opportunities, hopefully benefiting the hotel/motel industry within the city. This FY 2020-2021, City remained constant in collections.

Public Safety: Ensuring that the public safety personnel have the tools that they need to ensure the safety of the City is always a priority to the Commissioner's and management.

The Police Department along with the Bridge administrators collectively with federal border security organizations continue to operate a southbound inspection station. The purpose is to slow the flow of stolen vehicles and weapons into Mexico.

The City of Pharr also launched a new Ambulance Enterprise Fund as emergency response (Pharr EMS) this May 2021. Services include , 911 calls, ground and rotor hospital transfers.

Public Works: The cost of infrastructure continues to rise while the need for the projects continues to be a priority. Street repairs continues to be one of the main objectives this coming fiscal year with projects such as the Repaving Plan which is now at Year 6.



International Bridge Infrastructure: The bridge capital projects expenditures for the upcoming fiscal year are budgeted at \$64 million. There are two goals of these projects; 1) to allow Pharr to be the regional international trade center, and 2) to minimize the wait-times for commercial traffic, thereby allowing Pharr to continue being the most efficient commercial bridge in south Texas.

International Trade: The City of Pharr owns an international bridge that allows the City to have a generous revenue source as a direct result of the North American Free Trade Agreement (NAFTA). It has four Industrial Parks and 25 cold storage facilities. Most of the bridge revenue is from commercial trucks. The City's International Bridge has grown capping off the year with the number one ranking as produce trading partner of Mexico beating out last year's leader Nogales, Arizona. Pharr continues to break import-export records, crossing 60 percent of all fresh produce coming from Mexico. Pharr is the leading bridge for produce such as avocados and berries.

FINANCIAL INFORMATION

Budgetary Controls: The City of Pharr maintains a system of budgetary controls, the objective of which is to ensure compliance with the legal provisions of the annual appropriated budget approved by the City Commission. The adopted Annual Budget is the basic budget document. It governs all expenditures within a certain fiscal year, which runs from October 1 to September 30. 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. Furthermore, the Charter requires that the budgeted expenditures for governmental funds not exceed estimated resources and requires that public hearings be held prior to the adoption of the budget. Directors are expected to review their budgets on a monthly basis. The Finance Director will periodically review the budget and inform the Director and/or management of its status. A complete summary of significant accounting policies and budgetary principles is presented in the notes to the financial statements.

Fund Accounting: In accordance with generally accepted accounting principles, the City of Pharr uses a fund accounting system. Fund accounting is designed to ensure that public monies are spent for their intended purpose. Numerous funds are necessary due to legal, financial or operating constraints. Each fund is a separate fiscal entity with a self-balancing set of accounting books. In the financial section of the comprehensive annual financial report, each fund type used by the City of Pharr is defined immediately prior to that fund's financial statements.

FINANCIAL INFORMATION


Fund Accounting: In accordance with generally accepted accounting principles, the City of Pharr uses a fund accounting system. Fund accounting is designed to ensure that public monies are spent for their intended purpose. Numerous funds are necessary due to legal, financial or operating constraints. Each fund is a separate fiscal entity with a self-balancing set of accounting books. In the financial section of the comprehensive annual financial report, each fund type used by the City of Pharr is defined immediately prior to that fund's financial statements.

General Fund Balance Policy: The fiscal policy as it relates to General Fund's reserve/contingency account states: the City shall strive to maintain the General Fund undesignated/unreserved fund balance at 90 days of the current year's budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchases, debt service, incentives and the annual transfers from the General Fund to the other funds.

For fiscal year 2020-2021, the **General Fund** committed to contingency and unreserved balance totaled \$16,354,352 and the required minimum (per Fund Balance policy) was **\$13,000,000** (rounded).

Utility Fund Retained Earnings Policy: 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. Utility Contingency Balance as of **September 30, 2021 is: \$3,507,714.**

The Bridge Fund Retained Earnings Policy: a 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). Bridge Contingency Balance as of **September 30, 2021 is \$5,437,701.**



These balances provides an adequate protection against unforeseen occurrences and significantly decreased the likelihood of the City entering the short-term debt market to pay for current operating expenditures. The City's General Fund is fiscally stable.

Debt Administration and Rating: State law does not provide a debt limit for the issuance of debt, however, by custom; a practical economic debt limit of 5% of the assessed valuation is used. General obligation bonds are backed by the full faith and credit of the City of Pharr and are used to finance permanent public improvements. In September 2018, the city's ratings were upgraded by the first time in the last 10 years by S& P and this December 2019, city's rating was confirmed once again by S & P and seconded by Moody's.

S & P AA-

Moody's Aa3


Cash Management: All City operating funds are held in interest-bearing demand accounts in the depository bank. This money is protected by insurance from the Federal Deposit Insurance Corporation and by collateral interests in the depository's investment securities that are pledged against the City's deposits.

Cash not required for operations is invested according to the City's written investment policy. The policy emphasizes safety and liquidity in investing public funds. As of September 30, 2021, 93% of City's funds were available within one day. Investments consisted mainly in 2 CD's and 2 main TexPool account.

Risk Management: The City continues to put high emphasis on safety concerns to lower workers' compensation claims. Risk management, particularly workers' compensation, is coordinated through the Human Resources Department. Insurance is provided by Texas Municipal League for general and asset insurance management.

LONG-TERM FINANCIAL PLANNING

The City of Pharr has been planning for the next 30 years in the form of expanding the city limits and expanding bridge infrastructure in order to make it the heart of import and export. City has been issuing certificates of obligations in order to invest in these projects.



The Pharr International Bridge continues to break import/export records, making the land port of entry a forced to be reckoned with as the 3rd largest commercial land crossing within Mexico.

OTHER INFORMATION AWARDS

The Texas State Comptroller issued a new Transparency program that recognizes local governments for going above and beyond in their transparency efforts through Transparency Stars.

The City of Pharr was awarded the Traditional Finances Star this past fiscal year and it was the first City in the Valley to receive it. In FY 2017-2018, the City received for the first time the Debt Obligations Transparency award and has maintained it since.

The Government Finance Officers Association of the United States and Canada (GFOA) has awarded the City a Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report (ACFR) for the year ended September 30, 2019.

The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports. In order to be awarded a Certificate of Achievement, a government unit published an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such ACFR must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year. The City has received the Certificate of Achievement for the last eight consecutive years. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate. The City also received the GFOA's Distinguished Budget Presentation Award for its annual budget dated October 1, 2020. This was the City's 12th consecutive budget award from GFOA. In order to qualify for the Distinguished Budget Presentation Award, the City's budget document is judged on proficiency in several categories including policy documentation, financial planning, an operations guide, and a communication device.



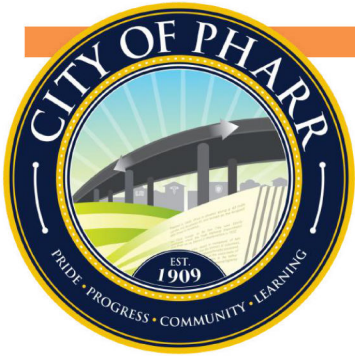
The budget for October 1, 2021 has been submitted for review and we are pending notification of an award.

ACKNOWLEDGMENTS: The preparation of this report on a timely basis could not have been accomplished without the efficient and dedication services of the entire staff of the Finance Department. Appreciation is expressed to City employees throughout the organization, especially those employees who were instrumental in the successful completion of this report. We would like to thank the members of the City Commission for their interest and support in planning and guiding the financial operation of the City in a responsible and progressive manner.

Respectfully Submitted,

Karla Saavedra, CGFO
Finance Director

City of Pharr, TX



ELECTED OFFICIALS



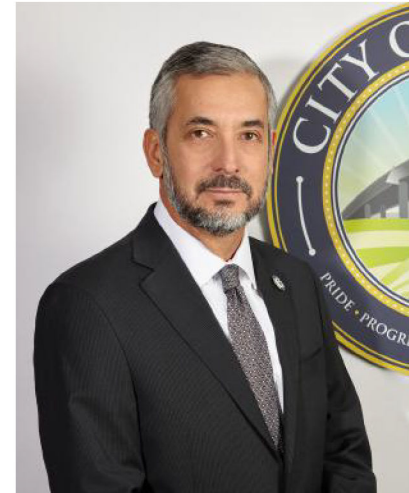
Ambrosio "Amos" Hernandez,
MD-Mayor



Eleazar Guajardo



Roberto "Bobby" Carrillo



Ramiro Caballero, MD



Ricardo Medina



Daniel Chavez



Itza Flores



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



Olga Garza
Public Works Director



Sergio Alaniz
Parks & Rec Director



Omar Anzaldúa Jr. PE, CFM
City Engineer



Ignacio Amezcua
Purchasing Director



Adolfo Garcia
Library Director



Pilar Rodriguez
Fire Chief



SENIOR LEADERS



Juan Villegas
Presiding Judge



Veronica Ramirez, MBA
HR Director



Andrew Harvey Jr.
Chief of Police



Ruben Rosales
Public Utilities Director



Yuri Gonzalez
Media Director



Danny Ramirez
EMS Director



Roland Gomez
Interim Development Service Director

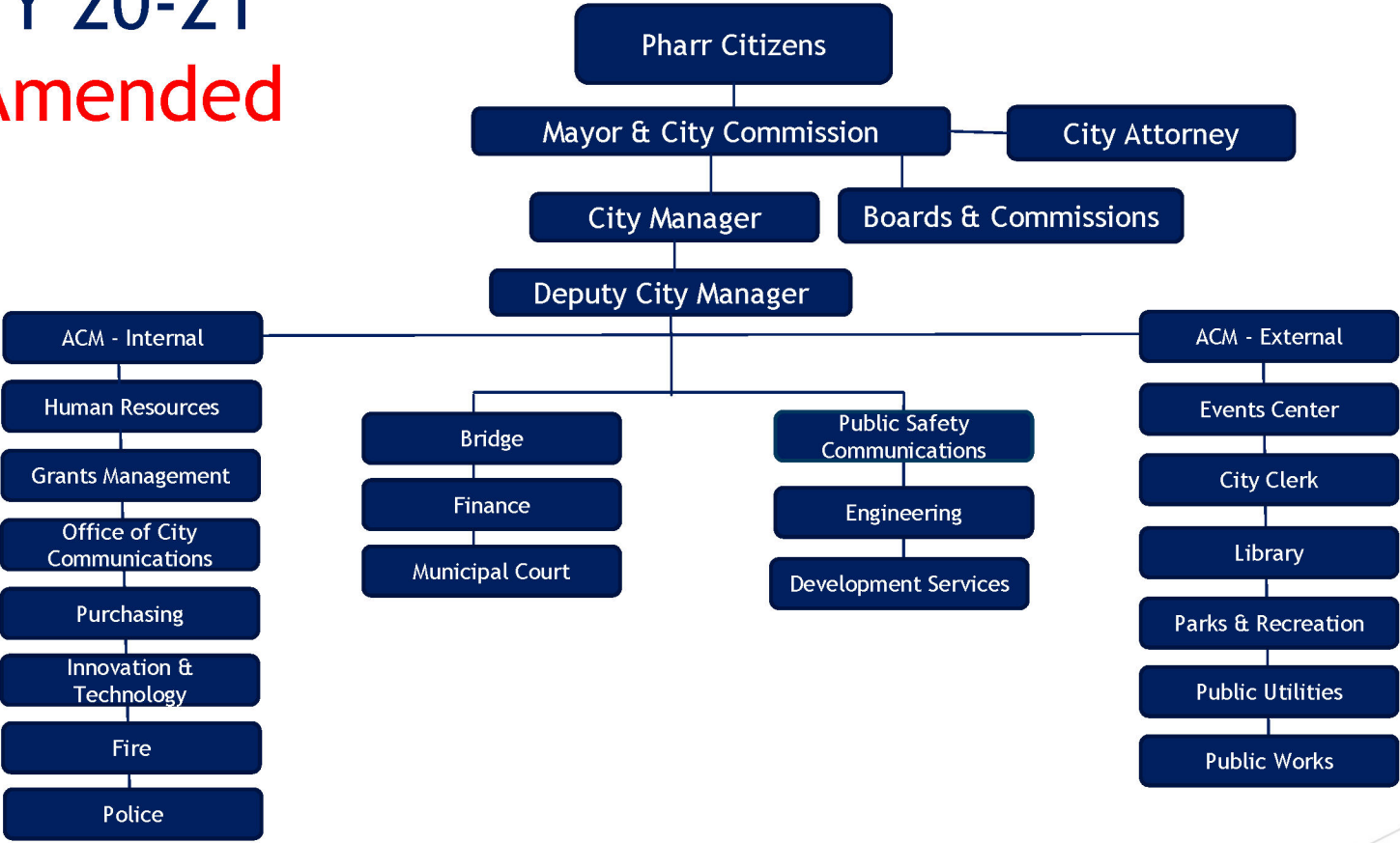


Cynthia Garza
Director of External Affairs / Grant Management



Patricia Rigney
City Attorney

FY 20-21 Amended

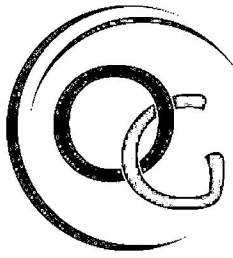




FINANCIAL SECTION



INDEPENDENT
AUDITOR'S REPORT



Oscar R. Gonzalez CPA & Associates PLLC

Certified Public Accountants
208 W Ferguson, Unit 1, Pharr, TX 78577
(956) 787-9909 fax: (956) 787-3067
info@orgcpa.com

Partners:
Oscar R. Gonzalez, CPA
Melissa Gonzalez, CPA

Associates:
Janet Robles, CPA

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and Members of the City Council
City of Pharr, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, the blended component units, each major fund, and the aggregate remaining fund information of the City of Pharr, Texas, as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, the blended component units, each major fund, and the aggregate remaining fund information of the City of Pharr, Texas, as of September 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

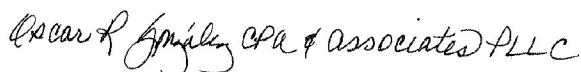
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages X-X and XX-XX be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pharr, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



Oscar R. Gonzalez, CPA & Associates, PLLC
Certified Public Accountants

Pharr, Texas
April 12, 2022



MANAGEMENT'S
DISCUSSION & ANALYSIS
(MD & A)

Management's Discussion and Analysis

As management of the City of Pharr, Texas (the city), we offer readers of the city's financial statements this narrative overview and analysis of the financial activities of the City of Pharr for the fiscal year ended September 30, 2021.

Financial Highlights

- The assets and deferred outflow of the city's governmental activities exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by **\$133.26 million (net position)**. Of this amount, \$12.84 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- Governmental activities showed an increase of **\$3.06 million** in unrestricted net position. The growth is mainly due to grants the city has received, the completion of several capital projects, and an increase in sales taxes.
- The assets and deferred outflows of the city's business-type activities exceeded its liabilities and deferred inflows at the close of the most recent fiscal year by over **\$131.63 million (net position)**. Of this amount, over **\$1.75 million** (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Overall proprietary funds experienced a slight decrease of half a million dollars due to new CIP projects.
- The General Fund assets exceeded its liabilities by over **\$29.39 million (fund balance)**. The general fund showed an increase in revenues of almost **\$5 million dollars**, primarily due to an increase in sales and property taxes collections. Sales taxes showed an increase of 18%, and property taxes went up by 8%, but we also see an increase of almost **\$9 million** in operating expenses compared to the previous fiscal year. The main reason for this significant increase in expenses was due to the Cares Act Grant that the city received in 19-20. The grant allocated payroll expenses and reduced general fund expenses by almost \$10 million during 19-20.
- The General Capital Improvements assets exceed its liabilities by over **\$11.93 million (fund balance)**. CIP fund showed an increase in expenditures of \$4.9 million mainly due to our two new projects, the natatorium, and the northside community center. The expenditures on these two new projects resulted on a decrease in fund balance of \$15.7 million compared to FY 19-20.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the city's basic financial statements. The city's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information and the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the city's finances in a manner like a private-sector business.

Management's Discussion and Analysis

The Statement of Net Position presents information on all the city's assets and liabilities and deferred outflow and inflow of resources, with the difference being reported as net position. Over time, increases or decreases in net position may serve as a helpful indicator of whether the city's financial position is improving or deteriorating.

The Statement of Activities presents information showing how the city's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event gives rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Government-wide financial statements distinguish functions of the city that are supported by taxes and intergovernmental revenues (governmental activities) from other operations that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The city's governmental activities include services provided to the citizens for the city's essential health, safety, welfare, and administration. Examples include police and fire protection, animal control, streets, parks, and recreation. Business-type activities of the city include the services provided to the citizens, the cost of which is recouped by user fees charged for the services. The revenues include water and wastewater services, bridge toll, emergency services, event concession, rents, and golf course fees to all residents and businesses.

The government-wide financial statements include separate component units for which the city is financially accountable: the Pharr Economic Development Corporation II, the greater Pharr chamber of commerce, TIRZ 1&2, PHFC, and Jackson place apartments.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Like other state and local governments, the city uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the city's funds are divided into four categories: governmental funds, proprietary funds, fiduciary funds, and discretely presented component units.

Governmental Funds

Governmental funds are used to account for the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of resources that can be spent and on balances of resources that can be spent available at the end of the fiscal year. Such information may be helpful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is helpful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund Balance Sheet and the governmental fund Statement of Revenues,

Management's Discussion and Analysis

Expenditures and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The city maintains two major (General and CIP) and ten nonmajor governmental funds. Information for the major funds is presented separately in the governmental fund's Balance Sheet and the governmental fund's Statement of Revenues, Expenditures, and Changes in Fund Balances. The nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor funds is provided by combining statements elsewhere in this report.

The city adopts an annual appropriated budget for the General, Asset Sharing, Community Development, Hotel/Motel, Parkland Dedication, Paving & Drainage, Grants, General Capital Improvement Projects, and Debt Service governmental funds. A budgetary comparison statement has been provided for those funds to demonstrate compliance with this budget.

Proprietary Funds

The City maintains two different types of proprietary funds, enterprise funds, and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements.

The City uses enterprise funds to account for its water and wastewater operations, its bridge toll, ambulances services, and golf course operations. Internal service funds are an accounting device used to accumulate and allocate costs internally among the City's various functions. The City uses internal service funds to account for its vehicle repair activities and health insurance.

Proprietary funds provide more detailed information than government-wide financial statements. The proprietary funds financial statements offer separate data for water and wastewater operations, bridge toll, ambulances services, and golf course operations. Conversely, internal service funds are combined into a single, aggregated presentation in the proprietary funds' financial statements. Individual fund data for the internal service funds are provided by combining statements elsewhere in this report.

The City adopts an annual appropriated budget for the Utility, Event Center, EMS, Bridge, Golf, Health insurance, and Garage funds. A budgetary comparison statement has been provided for those funds to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information essential to a complete understanding of the data provided in the government-wide and fund financial statements.

Other Information

The City's progress in funding its obligations to provide pension benefits to its employees can be found at the end of the notes to the financial statements.

Management's Discussion and Analysis

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the result of activities comparing the budget versus actual.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

As noted earlier, net position may serve as a valuable indicator of a government's financial position over time. In the case of the City, assets exceeded liabilities by over \$264.90 million at the close of the fiscal year.

The City's condensed Statement of Net Position along with last fiscal year's numbers is presented for comparison in the table is located below:

City of Pharr's Net Position						
Table 1 – Dollars in Millions	Governmental Activities		Business-Type Activities		Total	
	2021	2020*	2021	2020*	2021	2020*
Assets						
Current and other assets	\$ 97.56	\$ 94.07	\$ 98.51	\$ 58.25	\$ 196.07	\$152.32
Capital assets	173.32	154.13	154.53	149.92	327.85	304.05
Total assets	270.88	248.20	253.04	208.17	523.92	456.37
Deferred Outflow of Resources						
Deferred outflows	3.63	5.06	0.16	0.19	3.79	5.25
Total deferred outflow of resources	3.63	5.06	0.16	0.19	3.79	5.25
Total Assets and Deferred Outflow of Resources	274.51	253.26	253.20	208.36	527.71	461.62
Liabilities						
Current and other liabilities	20.62	19.36	9.33	7.61	29.95	26.97
Long-term Liabilities	89.68	96.77	98.34	67.03	188.02	163.80
Total liabilities	110.30	116.13	107.67	74.64	217.97	190.77
Deferred Inflow of Resources						
Deferred inflows	30.96	7.64	13.90	-	44.86	7.64
Total deferred inflows of resources	30.96	7.64	13.90	-	44.86	7.64
Total Liabilities and Deferred Inflow of Resources	141.26	123.77	121.57	74.64	262.83	198.41
Net Position						
Net Invested in capital assets	100.10	76.80	123.67	74.49	223.77	151.29
Restricted	20.32	43.12	6.08	42.50	26.40	85.62
Unrestricted	12.84	9.57	1.88	16.73	14.72	26.30
Total net position	<u>\$ 133.26</u>	<u>\$ 129.49</u>	<u>\$131.63</u>	<u>\$ 133.72</u>	<u>\$ 264.90</u>	<u>\$263.21</u>

***Amounts not restated for the prior year adjustments**

Management's Discussion and Analysis

The excess of liabilities/deferred inflows of resources over assets/deferred outflows of resources reported on the government-wide Statement of Net Position of \$264.90 million on September 30, 2021. The increase of \$1.47 million is due to the issuance of debt for the new capital projects to improve the citizens' quality of life.

By far, the most significant portion of the city's net position (\$223.78) reflects its Net Invested in Capital Assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that are still outstanding. The city uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the city's investments in its capital assets are reported in Net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the city's net position (\$26.38) million represents resources subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$14.73 million) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the city can report positive balances in all three categories of net assets for the government. The same situation held for the prior fiscal year.

Management's Discussion and Analysis

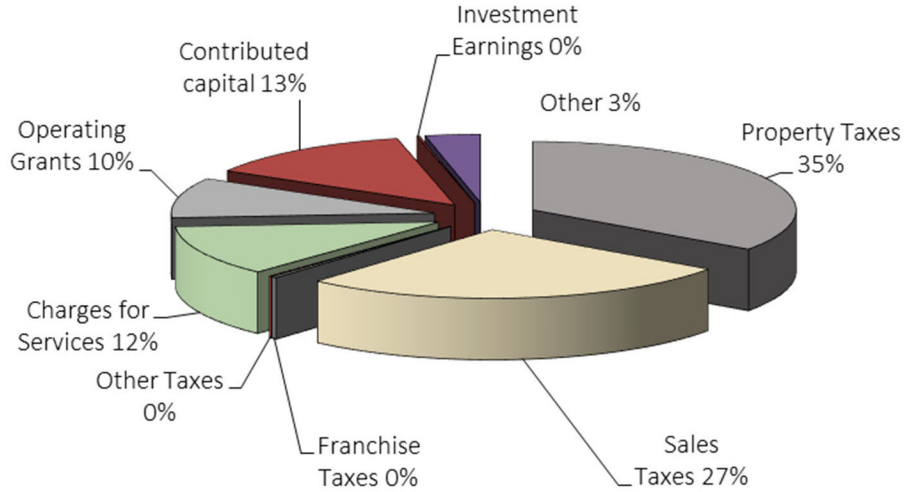
Governmental Activities

The City's condensed Changes in Net Position along with last fiscal year's numbers are presented for comparison in the following table below:

City of Pharr's Changes in Net Position						
Table 2 – Dollars in Millions	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Revenues						
Program Revenues:						
Charges for services	\$ 8.95	\$ 10.62	\$ 35.79	\$ 31.49	\$ 44.74	\$ 42.11
Operating grants and contributions	7.18	19.65	3.60	4.99	10.78	24.64
Capital grants and contributions	9.86	3.50	-	0.60	9.86	4.10
General Revenues:						
Property tax	25.92	23.97	-	-	25.92	23.97
Sales tax	20.19	22.08	-	-	20.19	22.08
Other taxes	2.52	2.48	-	-	2.52	2.48
Other	0.30	0.26	-	0.93	0.30	1.19
Total Revenues	<u>74.92</u>	<u>82.56</u>	<u>39.39</u>	<u>38.01</u>	<u>114.31</u>	<u>120.57</u>
Expenses:						
General governmental	18.68	22.69	-	-	18.68	22.69
Public safety	30.02	20.61	-	-	30.02	20.61
Streets	4.11	5.15	-	-	4.11	5.15
Health and welfare	3.44	3.04	-	-	3.44	3.04
Culture and recreation	9.00	13.96	-	-	9.00	13.96
Economic Development	1.08	5.30	-	-	1.08	5.30
Interest of debt service	2.90	2.98	-	1.43	2.90	4.41
Issuance Cost	-	-	-	0.26	-	0.26
Utility	-	-	16.66	14.24	16.66	14.24
Pharr EMS	-	-	4.65	-	-	-
Pharr Event Center	-	-	0.38	0.68	0.38	0.68
Toll bridge	-	-	5.15	4.12	5.15	4.12
Tierra Del Sol Golf Course	-	-	1.50	1.46	1.50	1.46
Total Expenses	<u>69.23</u>	<u>73.73</u>	<u>28.34</u>	<u>22.19</u>	<u>92.92</u>	<u>95.92</u>
Excess of revenues over expenses	5.69	8.83	11.05	15.82	21.39	24.65
Contributions	2.24	-	1.41	-	-	-
Transfers	<u>10.57</u>	<u>4.51</u>	<u>(10.57)</u>	<u>(4.51)</u>	<u>-</u>	<u>-</u>
Net change in net position	18.50	13.34	1.89	11.31	20.40	24.65
Net position - beginning	129.70	114.65	133.72	122.42	263.42	237.07
Prior period adjustment (a)	<u>(14.94)</u>	<u>1.50</u>	<u>(3.98)</u>	<u>(0.01)</u>	<u>(18.92)</u>	<u>1.49</u>
Net position - ending	<u><u>\$133.26</u></u>	<u><u>\$129.49</u></u>	<u><u>\$131.63</u></u>	<u><u>\$133.72</u></u>	<u><u>\$264.90</u></u>	<u><u>\$263.21</u></u>

Management's Discussion and Analysis

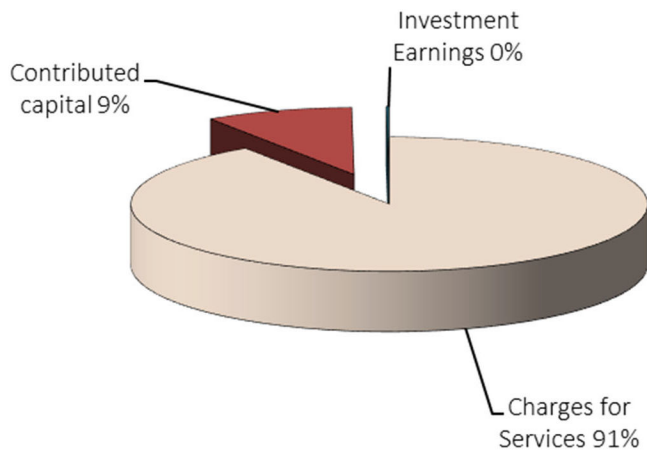
The City's governmental activities' revenues source distribution is presented below.



Business-Type Activities

There was an increase in revenues in bridge and utility funds, but an increase in operating expenses was also reflected. Also, the new capital projects for both funds (bridge and utility) and the starting cost for our new EMS department brought a result of an increase of **\$1.3 million** between both years.

The City's Business-Type activities' revenue source distribution is presented in the graph below.



Management's Discussion and Analysis

CAPITAL ASSETS AND DEBT ADMINISTRATION

The City of Pharr's Capital assets for its governmental and business-type activities amounts to \$327.85 million. This investment in capital assets includes land, buildings and system improvements, and machinery and equipment net of depreciation. The total increase in the City's net investment in capital assets for the current fiscal year was \$32.12 million or 8%.

City of Pharr's Capital Assets (Net of Depreciation)

	Governmental		Business-Type		Total	
	Activities		Activities			
	2021	2020	2021	2020	2021	2020
Water rights	\$ -	\$ -	\$ 3.45	\$ 3.45	3.45	3.45
Land	14.82	19.68	6.89	6.90	21.71	26.58
Building and system improvements	27.30	28.55	15.00	13.47	42.30	42.02
Other improvements	54.43	46.32	10.61	8.04	65.04	54.36
Machinery and equipment	7.86	8.30	5.46	5.04	13.32	13.34
Infrastructure	28.66	29.05	100.61	102.91	129.27	131.96
Construction in progress	40.25	22.23	12.51	10.11	52.76	32.34
	<u>\$ 173.32</u>	<u>\$ 154.13</u>	<u>\$ 154.53</u>	<u>\$ 149.92</u>	<u>\$ 327.85</u>	<u>\$ 304.05</u>

Additional information on the City's capital assets can be found in the Notes to the Financial Statements in this report under section *III-Detailed Notes on Funds and Component Units* subsection *F-Capital Assets*.

Long-Term Debt

At the end of the current fiscal year, the city had total contractually obligated long-term debt of \$184.35 million. The details of the change in debt from last fiscal year are as indicated:

	<u>2021</u>	<u>2020</u>	<u>Change</u>
Governmental			
Bonds	\$ -	\$ 1.43	\$ (1.43)
Certificates of obligation	67.08	68.97	(1.89)
Capital leases	6.15	6.35	(0.20)
Notes	6.60	7.93	(1.33)
	<u>79.83</u>	<u>84.68</u>	<u>(4.85)</u>
Business-Type			
Bonds	101.80	65.61	36.19
Capital leases	2.72	3.91	(1.19)
	<u>104.52</u>	<u>69.52</u>	<u>35.00</u>
Total	<u>\$ 184.35</u>	<u>\$ 154.20</u>	<u>\$ 30.15</u>

Management's Discussion and Analysis

Long-term debt for Governmental activities decreases by **\$4.85 million**. The payoff Obligation Series 2015 and no debt issue in the city's name contribute to this decrease.

Long-term debt for the Business-Type activities increases by **\$35 million**. This increase was for two new bonds, one designated to the bridge fund to cover the new bridge expansion. The total amount issued was **\$37.4 million**. The second was a bond of \$3.1 for utility improvements projects.

Additional information on the city's long-term debt can be found in this report's Notes to the Financial Statements under section *III-Detailed Notes on Funds and Component Units* subsection *G-Long-Term Obligations*.

Pension

The adoption of Statement No. 68 resulted in the city's reporting of net pension liabilities and deferred inflows of resources and deferred outflows of resources for each of its qualified pension plans and the recognition of pension expense by the Statement's provisions.

Table 5 provides the city's key pension statistics related to the TMRS plan as of and for the fiscal year ended September 30, 2021:

City of Pharr's Key Pensions Statistics

Table 5-(Dollars in millions)

Net Pension Liability	\$	5.65
Pension Expense	\$	1.45

Additional information on the City's net pension liability can be found in the notes to the financial statements as indicated in the table of contents of this report.

Economic Factors and Next Year's Budgets and Rates

- The launching of TeamPharr.net, the new broadband services the city is providing to their citizens that will connect people to a better quality of life.
- The continuation of the new infrastructure Bridge Expansion and improvements inside the Port of Entry will streamline the truck/cargo inspection process, allowing for better flow and maximum efficiency, and more crossing revenue as consequence.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the City's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to City of Pharr, Office of the Finance Director, P.O. Box 1729, Pharr, TX 78577.



BASIC FINANCIAL STATEMENTS

CITY OF PHARR, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government			Discrete Component Units	Total
	Governmental Activities	Business-Type Activities	Total		
ASSETS					
Current assets:					
Cash	\$ 35,466,643	\$ 8,622,361	\$ 44,089,004	\$ 4,293,599	\$ 48,382,603
Receivables (net of allowance for uncollectible)	28,185,876	4,409,986	32,595,862	1,980,426	34,576,288
Prepaid items	57,500	-	57,500	-	57,500
Internal balances	2,378,221	(2,378,221)	-	-	-
Inventories	1,902,801	201,607	2,104,408	-	2,104,408
Land available for sale	-	-	-	3,517,699	3,517,699
Restricted assets:					
Cash	13,423,497	80,775,082	94,198,579	3,262,189	97,460,768
Cash with Fiscal Agent	1,699,254	5,337,640	7,036,894	-	7,036,894
Intergovernmental receivable	14,453,773	1,546,858	16,000,631	-	16,000,631
Total current assets	<u>97,567,565</u>	<u>98,515,313</u>	<u>196,082,878</u>	<u>13,053,913</u>	<u>209,136,791</u>
Capital assets					
Water Rights (nondepreciable)	-	3,450,000	3,450,000	-	3,450,000
Land (nondepreciable)	14,818,552	6,897,338	21,715,890	6,358,106	28,073,996
Buildings (net of acc. depreciation)	27,295,712	14,991,536	42,287,249	23,814,887	66,102,136
Improvements other than buildings (net of acc. depreciation)	54,425,438	10,608,626	65,034,064	1,077,008	66,111,072
Machinery and equipment (net of acc. depreciation)	7,862,346	5,455,607	13,317,953	149,485	13,467,438
Infrastructure (net of acc. depreciation)	28,659,942	100,612,925	129,272,867	-	129,272,867
Construction in progress (nondepreciable)	40,258,084	12,515,679	52,773,763	3,237,346	56,011,109
Total capital assets	<u>173,320,075</u>	<u>154,531,712</u>	<u>327,851,787</u>	<u>34,636,832</u>	<u>362,488,618</u>
Total noncurrent assets	<u>173,320,075</u>	<u>154,531,712</u>	<u>327,851,787</u>	<u>34,636,832</u>	<u>362,488,618</u>
Total assets	<u>270,887,641</u>	<u>253,047,026</u>	<u>523,934,665</u>	<u>47,690,745</u>	<u>571,625,409</u>
DEFERRED OUTFLOW OF RESOURCES					
Other Post Employment Benefits	514,804	-	514,804	-	514,804
Unamortized loss on refunding of debt	-	162,905	162,905	-	162,905
Pension-TMRS	3,122,692	-	3,122,692	-	3,122,692
Total deferred outflow of resources	<u>3,637,496</u>	<u>162,905</u>	<u>3,800,401</u>	<u>-</u>	<u>3,800,401</u>
LIABILITIES					
Current liabilities payable:					
Accounts payable and other current liabilities	9,625,780	2,015,908	11,641,688	5,625,570	17,267,257
Escrows	3,699,519	246,364	3,945,883	11,661	3,957,544
Current portion debt payable	7,293,952	7,077,593	14,371,545	3,262,147	17,633,691
Total current liabilities	<u>20,619,251</u>	<u>9,339,864</u>	<u>29,959,115</u>	<u>8,899,377</u>	<u>38,858,492</u>
Noncurrent liabilities:					
Other post employment benefit	1,681,635	-	1,681,635	-	1,681,635
Net Pension Liability	5,655,804	-	5,655,804	-	5,655,804
Due in more than one year, net	82,341,319	98,331,245	180,672,564	31,634,994	212,307,558
Total noncurrent liabilities	<u>89,678,758</u>	<u>98,331,245</u>	<u>188,010,003</u>	<u>31,634,994</u>	<u>219,644,997</u>
Total liabilities	<u>110,298,009</u>	<u>107,671,109</u>	<u>217,969,118</u>	<u>40,534,371</u>	<u>258,503,489</u>
DEFERRED INFLOW OF RESOURCES					
Pension-Actual Contributions vs Assumptions	5,860,613	-	5,860,613	-	5,860,613
Other Post Employment Benefits	90,931	-	90,931	-	90,931
Unearned revenue	25,007,991	3,857,660	28,865,651	-	28,865,651
Unamortized premium	-	10,046,634	10,046,634	-	10,046,634
Total deferred inflow of resources	<u>30,959,535</u>	<u>13,904,293</u>	<u>44,863,828</u>	<u>-</u>	<u>44,863,828</u>
NET POSITION					
Net Invested in capital assets	100,102,188	123,678,254	223,780,442	4,110,789	227,891,230
Restricted for:					
Debt service	2,548,152	5,820,457	8,368,609	-	8,368,609
Capital projects	8,189,037	-	8,189,037	-	8,189,037
Economic development	4,103,682	-	4,103,682	-	4,103,682
Tourism	2,130,167	247,168	2,377,335	-	2,377,335
Public safety	981,608	-	981,608	-	981,608
Paving and Drainage	668,293	-	668,293	-	668,293
General Government	1,699,254	-	1,699,254	-	1,699,254
Unrestricted	12,845,211	1,888,650	14,733,861	3,045,583	17,779,444
Total net position	<u>\$ 133,267,592</u>	<u>\$ 131,634,530</u>	<u>\$ 264,902,121</u>	<u>\$ 7,156,372</u>	<u>\$ 272,058,494</u>

**CITY OF PHARR, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position								
	Expenses	Program Revenues			Primary Government			Discrete Component Unit	Total
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total		
Primary government:									
Governmental activities:									
General government	\$ 18,685,261	\$ 1,991,843	\$ 5,592,464	\$ -	\$ (11,100,954)	\$ -	\$ (11,100,954)	-	(11,100,954)
Public safety	30,026,633	165,441	1,591,264	-	(28,269,928)	-	(28,269,928)	-	(28,269,928)
Highways and streets	4,113,031	1,133,374	-	9,885,224	6,905,567	-	6,905,567	-	6,905,567
Health and welfare	3,439,273	4,446,880	-	-	1,007,607	-	1,007,607	-	1,007,607
Culture and recreation	9,002,064	416,036	-	-	(8,586,028)	-	(8,586,028)	-	(8,586,028)
Economic development	1,087,368	789,251	-	-	(298,117)	-	(298,117)	-	(298,117)
Interest on long-term debt	2,909,720	-	-	-	(2,909,720)	-	(2,909,720)	-	(2,909,720)
Total governmental activities	<u>69,263,350</u>	<u>8,942,824</u>	<u>7,183,728</u>	<u>9,885,224</u>	<u>(43,251,574)</u>	<u>-</u>	<u>(43,251,574)</u>	<u>-</u>	<u>(43,251,574)</u>
Business-type activities:									
Utility	16,664,042	16,605,555	3,605,921	-	-	3,547,434	3,547,434	-	3,566,891
Pharr Event Center	387,467	28,118	-	-	-	(359,349)	(359,349)	-	(359,349)
Toll Bridge	5,146,965	16,964,039	-	-	-	11,817,075	11,817,075	-	11,817,075
Pharr EMS	4,648,162	1,315,371	-	-	-	(3,332,790)	(3,332,790)	-	(3,332,790)
Tierra Del Sol Golf Course	1,493,395	881,351	-	-	-	(612,044)	(612,044)	-	(612,044)
Total business-type activities	<u>28,340,030</u>	<u>35,794,434</u>	<u>3,605,921</u>	<u>-</u>	<u>-</u>	<u>11,060,326</u>	<u>11,060,326</u>	<u>-</u>	<u>11,079,782</u>
Total primary government	<u>\$ 97,603,380</u>	<u>\$ 44,737,258</u>	<u>\$ 10,789,649</u>	<u>\$ 9,885,224</u>	<u>\$ (43,251,574)</u>	<u>\$ 11,060,326</u>	<u>\$ (32,191,249)</u>	<u>\$ -</u>	<u>\$ (32,171,792)</u>
Component unit:									
PHFC Jackson Apartments	-	-	-	-	-	-	-	1,157,457	1,157,457
Depreciation Expense	-	-	-	-	-	-	-	1,348,678	1,348,678
PFH	-	-	-	-	-	-	-	10,675	10,675
Pharr Economic Development Corp	-	-	-	-	-	-	-	1,778,720	1,778,720
Greater Pharr Chamber of Commerce	-	-	-	-	-	-	-	213,479	213,479
Debt Interest and Issuance Cost	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	<u>1,739,332</u>	<u>1,739,332</u>
	-	-	-	-	-	-	-	6,248,340	6,248,340
General revenues:									
Property taxes					25,918,196	-	25,918,196	-	51,836,392
Sales taxes					20,193,953	-	20,193,953	6,504,170	46,892,076
Franchise taxes					2,512,805	-	2,512,805	-	5,025,610
Memberships					-	-	-	85,810	85,810
Rent Revenue					-	1,412,457	1,412,457	2,917,699	5,742,613
Contributions					2,247,255	-	2,247,255	(718,384)	3,776,126
Other taxes					257,673	-	257,673	-	515,346
Investment earnings					60,204	55,180	115,384	412,452	643,219
Other					-	19,515	19,515	57,502	96,532
Cost of Issuance					-	(80,000)	(80,000)	-	(160,000)
Transfers					10,572,294	(10,572,294)	-	-	-
Total general revenues and transfers					<u>61,762,379</u>	<u>(9,165,142)</u>	<u>52,597,237</u>	<u>9,259,249</u>	<u>114,453,724</u>
Change in net position					18,510,807	1,895,184	20,405,991	3,010,909	23,416,900
Net position - beginning					129,699,643	133,727,881	263,427,524	(8,235,601)	255,191,923
Prior period adjustment					(14,942,858)	(3,988,535)	(18,931,393)	12,381,064	(6,550,329)
Net position - ending					<u>\$ 133,267,592</u>	<u>\$ 131,634,530</u>	<u>\$ 264,902,121</u>	<u>\$ 7,156,372</u>	<u>\$ 272,058,494</u>

**CITY OF PHARR, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	General	General Capital Improvements	Non-Major Governmental	Total Governmental
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>				
Cash	\$ 20,412,722	\$ 3,490,054	\$ 10,535,957	\$ 34,438,733
Receivables (net of allowance for uncollectible):				
Property taxes	1,873,257	-	564,180	2,437,437
Warrants	3,407,471	-	-	3,407,471
Sales tax	3,442,533	-	-	3,442,533
Notes	-	-	55,889	55,889
Accounts	849,262	-	119,651	968,913
Intergovernmental	-	11,552,749	-	11,552,749
Other	5,683,400	244,101	393,382	6,320,883
Prepaid Items	57,500	-	-	57,500
Inventories	1,861,399	-	-	1,861,399
Land Available for Sale	-	-	-	-
Due from other funds	2,716,639	-	61,703	2,778,342
Restricted assets:				
Cash	-	2,639,494	10,784,003	13,423,497
Cash with Fiscal Agent	1,699,254	-	-	1,699,254
Intergovernmental receivable	-	-	14,453,800	14,453,800
Total assets	<u>\$ 42,003,437</u>	<u>\$ 17,926,398</u>	<u>\$ 36,968,565</u>	<u>\$ 96,898,401</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>				
Liabilities:				
Accounts payable	\$ 1,923,596	\$ 4,949,686	\$ 219,318	\$ 7,092,600
Accrued liabilities	1,538,242	-	-	1,538,242
Due to other funds	61,703	-	858,175	919,878
Escrow accounts	2,661,568	1,037,951	-	3,699,519
Unearned revenue	-	-	25,007,991	25,007,991
Total liabilities	<u>6,185,109</u>	<u>5,987,637</u>	<u>26,085,484</u>	<u>38,258,230</u>
Deferred Inflows of Resources:				
Deferred property tax	1,873,257	-	382,498	2,255,755
Deferred accounts	1,138,703	-	211,169	1,349,872
Deferred warrants	3,407,471	-	-	3,407,471
Deferred notes	-	-	54,619	54,619
Total deferred inflow of resour	<u>6,419,431</u>	<u>-</u>	<u>648,285</u>	<u>7,067,717</u>
Fund balances:				
Nonspendable:				
Inventory	1,861,399	-	-	1,861,399
Noncurrent advances	4,991,731	-	-	4,991,731
Restricted:				
General government	-	-	-	-
Debt service	-	-	2,320,849	2,320,849
Street paving and drainage	-	-	668,293	668,293
Tourism	-	-	2,130,201	2,130,201
Public safety	-	-	981,608	981,608
Parkland	-	-	30,136	30,136
Community development	-	-	470,113	470,113
Economic development	-	-	4,181,644	4,181,644
Committed:				
Contingency	13,158,214	-	-	13,158,214
Assigned:				
General government	5,230,852	-	-	5,230,852
Capital outlay	1,699,254	11,938,760	-	13,638,014
Encumbrances	-	-	-	-
Unassigned:				
Total fund balances	<u>29,398,896</u>	<u>11,938,761</u>	<u>10,782,844</u>	<u>52,120,500</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 42,003,436</u>	<u>\$ 17,926,398</u>	<u>\$ 37,516,612</u>	<u>\$ 97,446,448</u>

The notes to the financial statements are an integral part of this statement

CITY OF PHARR, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of net position are different because:

Total fund balances - governmental funds balance sheet		\$		52,120,500
(1)	When capital assets that are to be used in governmental activities are purchased, the cost of those assets are reported as expenditures in governmental funds. However, the statement of net asset includes those capital assets among the assets of the city as a whole			
	Cost of capital assets		283,556,632	
	Accumulated depreciation		<u>(110,558,178)</u>	172,998,455
(2)	Internal service funds are used by management to charge the costs of fleet management and workman's compensation to individual funds. 100% of the assets is allocated to governmental activities. The assets and liabilities of these internal service funds are included in governmental activities in the statement of net position			
	Garage		<u>482,835</u>	482,835
(3)	Long-term liabilities applicable to the city's governmental activities are not due in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position			
	Bonds/Certificates/Notes			
	Current		(4,306,563)	
	Long-term		(69,385,936)	
	Capital leases			
	Current		(1,543,835)	
	Long-term		(4,615,880)	
	Unamortized loss -Deferred outflow		-	
	Unamortized debt activity		<u>(4,005,937)</u>	(83,858,150)
(4)	Because some property tax will not be collected for several months after the city's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are considered deferred in governmental funds			
	Tax receivable		2,758,750	
	Allowance		<u>(502,995)</u>	2,255,755
(5)	Because some sanitation, brush, and paving fees will not be collected for several months after the city's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are considered deferred in governmental funds			
	Sanitation		1,065,555	
	Paving		211,172	
	Library		7,972	
	Alarm permits		<u>65,176</u>	1,349,875
(6)	Interest expense in the statement of activities differs from the amount reported in governmental funds due to accrued interest calculated for bonds and notes payable			
	Bonds		-	
	Certificates		(155,225)	
	Notes		<u>-</u>	(155,225)

CITY OF PHARR, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2021-Continued

(7)	Certain accrued obligations not normally expected to be liquidated with expendable available financial resources unless they are due for payment in the current period. The difference in compensated absences from last year to this year is recorded in the statement of activities	Current Long-term	(1,434,264) <u>(4,302,792)</u>	(5,737,056)
(8)	Because some warrants will not be collected for some time after the city's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are considered deferred in governmental funds	Warrants receivable Allowance	14,192,094 <u>(10,784,622)</u>	3,407,473
(9)	Employers that participate in defined contribution OPEB plans are required to recognize OPEB liability for unpaid required contributions	OPEB Liability - Prior Years This fiscal year contribution This fiscal year trust fund contribution	- (1,681,635) <u>423,873</u>	(1,257,762)
(10)	Because some EDC loan receivables will not be collected for some time after the city's fiscal year ends, they are not considered as "available" revenues in the governmental funds and are considered deferred in governmental funds.		<u>54,619</u>	54,619
(11)	Deferred Outflow Pension Contributions Deferred Inflow Net Pension Liability		3,122,692 (5,860,613) <u>(5,655,804)</u>	(8,393,725)
	Rounding Difference			-2
	Net position of governmental activities - statement of net position		<u>\$</u>	<u>133,267,592</u>

The notes to the financial statements are an integral part of this statement

CITY OF PHARR, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	General	*Pharr Economic Development Corporation, Inc.	General Capital Improvements	Non-Major Governmental	Total Governmental
REVENUES					
Taxes:					
Property	\$ 19,577,270	-	-	\$ 6,283,981	\$ 25,861,251
Sales	19,512,510	-	-	681,443	20,193,953
Franchise	2,512,805	-	-	-	2,512,805
Other	257,673	-	-	-	257,673
Licenses and permits	1,104,136	-	-	-	1,104,136
Intergovernmental	17,020	-	9,885,224	7,166,708	17,068,952
Fees and charges:					
Sanitation	2,929,891	-	-	-	2,929,891
Brush	1,150,222	-	-	-	1,150,222
Other	667,143	-	-	1,123,463	1,790,606
Fines	555,904	-	-	-	555,904
Interest income	45,637	-	-	14,567	60,204
Other	1,068,092	-	-	6,183	1,074,275
Total revenues	<u>49,398,303</u>	<u>-</u>	<u>9,885,224</u>	<u>15,276,345</u>	<u>74,559,872</u>
EXPENDITURES					
Current:					
General government	13,650,319	-	4,586,547	1,565,089	19,801,955
Public safety	25,099,773	-	77,875	1,807,016	26,984,664
Highways and streets	3,960,876	-	4,014,065	91,523	8,066,464
Health and welfare	3,200,954	-	-	-	3,200,954
Culture and recreation	6,794,920	-	22,789,400	-	29,584,320
Economic development	1,267,101	-	-	-	1,267,101
Debt service:					
Principal	1,727,562	-	1,025,667	3,877,256	6,630,485
Interest	96,979	-	182,449	2,987,720	3,267,148
Total expenditures	<u>55,798,484</u>	<u>-</u>	<u>32,676,003</u>	<u>10,328,604</u>	<u>98,803,091</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,400,181)</u>	<u>-</u>	<u>(22,790,779)</u>	<u>4,947,741</u>	<u>(24,243,219)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	8,788,820	-	8,954,428	1,703,300	19,446,548
Transfers (out)	(3,994,510)	-	-	(5,057,513)	(9,052,023)
Other contributions	-	-	302,313	648,287	950,600
Issuance of debt	1,788,000	-	-	-	1,788,000
Total other financing sources and uses	<u>6,582,310</u>	<u>-</u>	<u>9,256,741</u>	<u>(2,705,926)</u>	<u>13,133,125</u>
Net change in fund balance	182,129	-	(13,534,038)	2,241,815	(11,110,094)
Fund balance - beginning	29,050,416	9,641,006	27,683,716	8,985,749	75,360,887
Prior period adjustment	166,353	(9,641,006)	(2,210,918)	(444,722)	(12,130,292)
Fund balance - ending	<u>\$ 29,398,896</u>	<u>\$ -</u>	<u>\$ 11,938,761</u>	<u>\$ 10,782,844</u>	<u>\$ 52,120,500</u>

* PEDC presented as discretely component unit please see notes to the financial statement pg 40

The notes to the financial statements are an integral part of this statement

CITY OF PHARR, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Amounts reported for governmental activities in the statement of activities are different because:

	Net change in fund balances - total governmental funds	\$	(11,110,096)																												
(1)	<p>Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Capital assets purchases</td> <td style="width: 10%; text-align: right;">31,742,436</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Depreciation expense</td> <td style="text-align: right;">(7,177,735)</td> <td style="border-top: 1px solid black;"></td> <td style="text-align: right; vertical-align: bottom;">24,564,701</td> </tr> </table>	Capital assets purchases	31,742,436			Depreciation expense	(7,177,735)		24,564,701																						
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(2)	<p>Governmental funds do not recognize developer contribution of land, roads, paving and draining as donation/contribution revenue nor as an increase in governmental expenditures. This is the net amount by which contributed capital increased the capital assets net or related debt of the city</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Contributed capital - drainage</td> <td style="width: 10%; text-align: right;">286,934</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Contributed capital - streets</td> <td style="text-align: right;">1,013,260</td> <td style="border-top: 1px solid black;"></td> <td style="text-align: right; vertical-align: bottom;">1,300,194</td> </tr> </table>	Contributed capital - drainage	286,934			Contributed capital - streets	1,013,260		1,300,194																						
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(3)	<p>Internal service funds are used by management to charge the costs of fleet management and workman's compensation to individual funds. 100% is allocated to governmental activities. This is the net revenue of certain activities of internal service funds</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Garage</td> <td style="width: 10%; text-align: right;">140,817</td> <td style="width: 10%; border-top: 1px solid black;"></td> <td style="width: 10%; text-align: right; vertical-align: bottom;">140,817</td> </tr> </table>	Garage	140,817		140,817																										
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(4)	<p>Repayment of bond principal is reported as an expenditure in governmental funds. For the city as a whole, however, the principal payments reduce the liabilities in the statement of net assets and do not result in an expense in the statement of activities. The city's bonded debt was reduced in due to principal payments made to bondholder's and the amortization of the debt issuance cost, premium/discount, and gain or loss on refunding, which results in an increase to interest expenses. Also, any new debt issuances are recorded as other financial sources but not counted as revenue in governmental activities. This is the result of debt activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">New lease/notes proceeds</td> <td style="width: 10%; text-align: right;">(1,788,000)</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Certificate of Obligation proceeds</td> <td style="text-align: right;">-</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Lease/Notes</td> <td style="text-align: right;">2,281,657</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Tax Notes Principal Paid</td> <td style="text-align: right;">1,025,667</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Bond Principal Paid</td> <td style="text-align: right;">3,320,000</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Loan Principal Paid</td> <td style="text-align: right;">-</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Unamortized debt activity</td> <td style="text-align: right;">334,687</td> <td style="border-top: 1px solid black;"></td> <td style="text-align: right; vertical-align: bottom;">5,174,012</td> </tr> </table>	New lease/notes proceeds	(1,788,000)			Certificate of Obligation proceeds	-			Lease/Notes	2,281,657			Tax Notes Principal Paid	1,025,667			Bond Principal Paid	3,320,000			Loan Principal Paid	-			Unamortized debt activity	334,687		5,174,012		
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(5)	<p>Because some property tax will not be collected for several months after the city's fiscal year ends, they are not considered as "available" revenues in the governmental funds</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Current tax</td> <td style="width: 10%; text-align: right;">-</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Collections</td> <td style="text-align: right;">56,944</td> <td style="border-top: 1px solid black;"></td> <td style="text-align: right; vertical-align: bottom;">56,944</td> </tr> </table>	Current tax	-			Collections	56,944		56,944																						
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(6)	<p>Because some sanitation and brush fees will not be collected for several months after the city's fiscal year ends, they are not considered as "available" revenues in the governmental funds</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">Sanitation</td> <td style="width: 10%; text-align: right;">313,296</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Paving</td> <td style="text-align: right;">56,769</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Library</td> <td style="text-align: right;">(47,550)</td> <td style="width: 10%;"></td> <td style="width: 10%;"></td> </tr> <tr> <td>Alarm Fees</td> <td style="text-align: right;">14,901</td> <td style="border-top: 1px solid black;"></td> <td style="text-align: right; vertical-align: bottom;">337,415</td> </tr> </table>	Sanitation	313,296			Paving	56,769			Library	(47,550)			Alarm Fees	14,901		337,415														
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