

**TAKE NOTICE THAT A REGULAR MEETING
OF THE BOARD OF COMMISSIONERS
OF THE CITY OF PHARR, TEXAS
WILL BE HELD AT CITY HALL, COMMISSIONERS' ROOM,
118 S. CAGE BLVD., 2ND FLOOR, PHARR, TEXAS
COMMENCING AT 4:00 PM ON
MONDAY, FEBRUARY 7, 2022**

The City of Pharr has called this meeting as allowed pursuant to Texas law, city charter, and city ordinances. The governing body may recess from day to day when it does not complete consideration of a particularly long subject as authorized by law. All persons desiring to address the governing body must register with the presiding city clerk prior to the scheduled meeting.

1. CALL TO ORDER:

- A) Roll call and possible action on the excusing of any absent member of the governing board.
- B) Pledge of Allegiance/Invocation

2. PROCLAMATIONS:

- A) Proclamation proclaiming the month of February 2022 as Black History Month. (ADMINISTRATION)

3. PUBLIC TESTIMONY: (Ordinance No. O-2019-45). A person intending on addressing the governing body may speak at a scheduled meeting of the governing body following registration with the presiding clerk and prior to the scheduled meeting. A registered speaker may speak only on items on the agenda and may not exceed 1.5 minutes when addressing the board regarding an agenda item. A registered speaker may not donate time to another speaker. A sign-in form for public testimony shall be promulgated by the presiding clerk and be made available at the city clerk's office. A person may sign up for public testimony beginning at the time the agenda is posted for the meeting. A person may not sign up later than one hour before the posted meeting is scheduled to begin. No registered speaker may be allowed to speak regarding an item once the public testimony portion of the agenda has ended.

4. PUBLIC HEARINGS: (Ordinance No. O-2019-31). A registered speaker during the public hearing may not exceed 1.5 minutes when addressing the board. A sign-in form for participation in public a hearing shall be promulgated by the presiding clerk and be made available at the city clerk's office. The public hearing sign-in form shall include the person or entity's name, address, telephone number, other contact information, organization if applicable, and other notices, authorizations, and acknowledgements as may be allowed by law from time to time. No registered speaker may be allowed to address the governing body once the public hearing has closed.

- A) Public hearing on development services cases.

5. CITY MANAGER'S REPORTS: *(City Manager's Administrative Reports and discussion, if any, with governing body. The City Manager may also assign a designated spokesperson for any particular listed topic)*

- A) City Engineer's Report.
- B) Submission of Property Tax Collection Report for December 2021.
- C) Submission of 1st Quarter 2021-2022 City of Pharr Investment Report.

6. CONSENT AGENDA: *(All items listed under consent Agenda are considered to be routine and non-controversial by the Governing Body and will be enacted by one motion. Any Commissioner may remove items from the consent agenda by making such request prior to a motion and vote on the Consent Agenda)*

- A) Approval of minutes for January 10, 2022 Regular Called Meeting and January 17, 2022 Regular Called Meeting. (ADMINISTRATION)
- B) Consideration and action, if any, on Resolution to submit a Solid Waste Grant Application with Lower Rio Grande Valley Development Council (LRGVDC) for grant funds in the amount of up to \$25,000. (PUBLIC WORKS)
- C) Consideration and action, if any, on Resolution entering into an agreement with Texas Department of Transportation for closure of South U.S. 281 and East Old Business 83 for the purpose of conducting the 16th Annual St. Patrick's Day 5K Run/Walk on Saturday, March 19, 2022. (PARKS)
- D) Consideration and action, if any, on application for Law Enforcement Torch Run 5k Run/Walk to be held on Saturday, April 30, 2022 and waive application fees. (ADMINISTRATION)
- E) Consideration and action, if any, on Development Services Cases:
 - 1. Gabriela's Heavenly Wings XXIII, LLC, d/b/a Wingstop Restaurant, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a Limited Industrial District (L-I). The property is legally described as being 0.046 of an acre, more or less, out of Lot 1, Spamer Business Park Subdivision, Pharr, Hidalgo County, Texas. The property's physical address is 8001 South Jackson Road, Suite 6. **CUP#170948** (DEVELOPMENT SERVICES)
 - 2. Gabriela's Heavenly Wings, d/b/a Wingstop, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). The property is legally described as being Lot 2, Pleasanton Subdivision, Pharr, Hidalgo County, Texas. The property's physical address is 1701 South Cage Boulevard, Suite 105. **CUP#100934** (DEVELOPMENT SERVICES)

AGENDA REGULAR MEETING
February 7, 2022

3. Chipotle Texas, LLC, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). The property is legally described as being 0.05 acres, more or less, out of Replat of vacated Car-Mel Subdivision, Vacated El Centro Mall No. 3 and 4 Subdivisions, Pharr, Hidalgo County, Texas. The property's physical address is 500 North Jackson Road, Suite N-1. **CUP#160942** (DEVELOPMENT SERVICES)

4. Aiesty, Inc., d/b/a Seoul Asian Market, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). The property is legally described as being 0.3 acre tract of land, more or less, out of Lot 4A, Replat of Vacated Carmel Subdivision, Vacated El Centro Subdivision, Pharr, Hidalgo County, Texas. The property's physical address is 2302 South Cage Boulevard. **CUP#191272** (DEVELOPMENT SERVICES)

REGULAR AGENDA - OPEN SESSION:

7. ORDINANCES AND RESOLUTIONS:

A) Consideration and action, if any, on Resolution appointing one (1) member to the Parks and Recreation Advisory Board. (PARKS)

B) Consideration and action, if any, on Resolution appointing/re-appointing seven (7) regular members to the Tierra Del Sol Golf Club Advisory Board. (PARKS)

8. ADMINISTRATIVE:

A) Consideration and action, if any, accepting the City of Pharr Single Audit for FY 2019-2020. (FINANCE)

9. PURCHASING:

A) Consideration and action, if any, authorizing City Manager to purchase fiber and supplies for the citywide Fiber Project from Graybar, Inc, out of Fort Worth, TX, through OMNIA Cooperative Contract #EV2370 in an amount not to exceed \$8,464,812.60. (IT)

10. CONTRACTS/AGREEMENTS:

A) Consideration and action, if any, on Interlocal Agreement with Hidalgo County and the City of Pharr for library services for county calendar year 2022. (LIBRARY)

B) Consideration and action, if any, on Interlocal Cooperative Agreement between the City of Pharr and Hidalgo County for Rural Emergency Services. (FIRE)

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C) Consideration and action, if any, on Memorandum of Understanding between the Pharr, McAllen, Edinburg and San Juan Fire Departments to provide automatic mutual aid on Interstate 2 and Interstate 69 Central as part of the TxDOT Interchange Construction Project. (FIRE)

D) Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Fire Department Uniforms with Casco Industries, Inc. from La Porte, Texas. (PURCHASING)

E) Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Fire Department Uniforms with Galls, LLC from Lexington, Kentucky. (PURCHASING)

F) Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment for the Fire Department to NAFECO INC. from Decatur, AL. (PURCHASING)

G) Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment for the Fire Department to DELTA Industrial Service and Supply from Port Neches, Texas. (PURCHASING)

H) Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Fire Department Active Wear to North Lean LTD dba Printex Express from Pharr, Texas. (PURCHASING)

I) Consideration and action, if any, authorizing City Manager to extend Service Contract for the Pickup of Used Tires and Rubber Scrap Removal and Disposal/Recycling Services to Texas Land Reclamation dba UTW Tire Collection Services from Donna, Texas. (PURCHASING)

11. CLOSED SESSION: *In accordance with Chapter 551 of the Texas Gov't. Code, the Pharr Board of Commissioners hereby gives notice that it may meet in a closed (non-public) executive session to discuss the items listed on the public portion of the meeting agenda in accordance with the following below:*

Pursuant to Section 551.071, the Board may convene in a closed, non-public meeting with its attorney and discuss any matters related to **legal advice on pending or contemplated litigation, settlement offer, and/or on a matter in which the duty of the attorney to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.** The City and its attorney may also discuss such issues with the appropriate staff so as to obtain necessary and relevant information so that such discussion is

AGENDA REGULAR MEETING
February 7, 2022

informative and developed.

Pursuant to Section 551.072, the Board may convene in a closed, non-public meeting to discuss any matters related to **real property and deliberate the purchase, exchange, lease, or value of real property as such would be detrimental to negotiations between the City and a third party in an open meeting.** The City and its attorney may also discuss such issues with the appropriate staff so as to obtain necessary and relevant information so that such discussion is informative and developed.

Pursuant to Section 551.074, the Board may convene in a closed, non-public meeting to discuss any matters related to **appointment, employment, evaluation, reassignment, duties and discipline or dismissal of a public officer or employee and to hear any complaints or charges against an officer or employee.** The City and its attorney may also discuss such issues with the appropriate staff including members so as to obtain necessary and relevant information so that such discussion is informative and developed.

Pursuant to Section 551.076, the Board may convene in a closed, non-public meeting to discuss any matters on the **deployment, or specific occasions for implementation, of security personnel or devices.** The City and its attorney may also discuss such issues with the appropriate staff so as to obtain necessary and relevant information so that such discussion is informative and developed.

Pursuant to Section 551.084, the Board may convene in a closed, non-public meeting to discuss any matters involving an **investigation and may exclude a witness from hearing during the examination of another witness in the investigation.** The City and its attorney may also discuss such issues with the appropriate staff so as to obtain necessary and relevant information so that such discussion is informative and developed.

Pursuant to Section 551.087, the Board may convene in a closed, non-public meeting to discuss any matters regarding **economic development issues.** The City and its attorney may also discuss such issues with the appropriate staff so as to obtain necessary and relevant information so that such discussion is informative and developed.

12. RECONVENE: *into Regular Session and consider action, if necessary, on any items(s) discussed in closed session.*

13. ADJOURNMENT:

NOTICE OF ASSISTANCE AT THE PUBLIC MEETING

City Hall is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Clerk's Office at 956-402-4100 Ext. 1007 or FAX 956-702-5313 or E-mail imelda.barrera@pharr-tx.gov for further information. Braille is not available.

I, the undersigned authority, do hereby certify that the above notice of said Regular Meeting of the City Commission of the City of Pharr was posted on the bulletin board at City Hall and on the City's web page at www.pharr-tx.gov. This Notice was posted on the 4th day of February 2022 at 3:30 p.m. and will remain posted continuously for at least 72 hours preceding the scheduled time of said Meeting, in compliance with Chapter 551 of the Government Code, Vernon's Texas Codes, Annotated (Open Meetings Act).

AGENDA REGULAR MEETING
February 7, 2022



WITNESS MY HAND AND SEAL, this 4th day of February 2022.

HILDA PEDRAZA, TRMC/CMC
ASSISTANT CITY CLERK

I certify that the attached notice and agenda of items to be considered by the City Commission was removed from the bulletin board of City Hall on the _____ day of _____, 20__ by,

Title: _____

Proclamation



WHEREAS, during National Black History Month, we celebrate the vast contributions of Blacks to our Nation's history and identity; and

WHEREAS, each year, February is designated Black History Month to remember and reflect on the tribulations faced by the Black community while learning from the vibrant culture and history and celebrating its many invaluable contributions; and

WHEREAS, shining a light on Black history today is as important to understanding ourselves and growing stronger as a Nation as it has ever been. That is why it is essential that we take time to celebrate the immeasurable contributions of Black Americans, honor the legacies and achievements of generations past, reckon with centuries of injustice, and confront those injustices that still fester today; and

WHEREAS, the 2022 national theme for the observance is "Black Health and Wellness." This theme acknowledges the legacy of not only Black scholars and medical practitioners in Western medicine, but also other ways of knowing (e.g., birth workers, doulas, midwives, naturopaths, herbalists, etc.) throughout the African Diaspora, and

WHEREAS, the City of Pharr is deeply committed to equity and inclusion and as such, honors the contributions made by our Black community and wishes not only to acknowledge them but to commemorate and celebrate the contributions made by local residents; and

WHEREAS, our community is better because of their contribution, resilience, and fortitude who contributed in music, sports, academic, business and economics and the overall progress and wellbeing of Pharr's growth and development.

Now THEREFORE, I, Ambrosio Hernandez, Mayor of the City of Pharr, Texas by virtue of the authority vested in me and on behalf of the Mayor and the City Commission, do hereby proclaim the month of February 2022 as:

"Black History Month"

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of Pharr to be affixed on this 7th day of February 2022.

CITY OF PHARR

Ambrosio Hernandez, Mayor

ATTEST:

Hilda Pedraza, City Clerk



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 4.A.

DATE SUBMITTED:

MEETING DATE: February 7, 2022

FROM: Hilda Pedraza, City Clerk

DEPARTMENT: Administration

DIRECTOR:

Agenda Item: Public hearing on development services cases

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue:

Fiscal Consideration:

Staff Recommendation:

Alternatives:

Exclude Material from Public Packet? No

Reason:

ROUTING:

Hilda Pedraza

Karla Saavedra

Patricia Rigney

City Management Office

Created -



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 5.A.

DATE SUBMITTED: February 4, 2022

MEETING DATE: February 7, 2022

FROM: Maria Rangel, Engineer in Training

DEPARTMENT: Engineering

DIRECTOR: Edward Wylie

Agenda Item: City Engineer's Report

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: The City Engineer's Report for February 2022.

Fiscal Consideration: N/A

Staff Recommendation: N/A

Alternatives: N/A

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Maria Rangel
City Management Office

Created/Initiated - 2/4/2022
Final Approval - 2/4/2022



Report on Capital Improvement Project Activity February 2022

Engineering Asst. Director – Maria Rangel, PE
Monday, February 07, 2022



Pharr
Engineering



CIP MEETING



Construction

1. Northside Community Center (NTP 12/02/2020)
2. Aquatic Facility (NTP 11/01/2019)
3. Bridge Northbound Lane Expansion and 2nd BSIF Exit (NTP 09/08/2020)
4. Lift Station No. 30 (NTP 07/06/21)
5. WWTP Oxidation Ditch No. 2 and Electrical Improvements Project Phase I (NTP 10/19/2020)
6. Various Parking Lot Improvements (NTP 05/04/2021)
7. Javelina Drive Monument Signs (NTP 07/26/2021)
8. Single Machine Repaving Project Year 6 (NTP 12/21/2021)



Pharr
Engineering



OVERVIEW

Architect: The Warren Group Architects, Inc.
Contractor: Davila Construction, Inc.
CM: Brownstone Consultants, LLC
Notice to Proceed: Dec. 2, 2020
Contract Time: 273 (ETC Aug. 31, 2021)
Time to Date: 432 (158.24%)
Contract Amount: \$7,500,000.00
Change Orders: \$0.00
Current Contract: \$7,500,000.00
Placed to Date: \$7,035,347.04 (93.80%)

Description: The project generally consists of a new 12,990 sq. ft. community center that will house a lecture hall and computer lab, a French garden with reflective pool and walking trail, and an amphitheater. The location is at 1121 E. Nolana Lp.

Status: The contractor has completed the amphitheater stage and railing, and masonry for the monument sign.

Next Step: The contractor is wrapping up the major items. As per his schedule, substantial completion is expected March 2022.



Northside Community Center (1/2)



Pharr
Engineering



CONSTRUCTION



01-18-2022



Northside Community Center (2/2)



Pharr
Engineering



CONSTRUCTION

Architect: The Warren Group Architects, Inc.

Contractor: D. Wilson Const. Co.

CM: Easton Acquisitions, Inc.

Notice to Proceed: Nov. 1, 2019

Contract Time: 550 + 60 + 101 (ETC
October 2021)

Time to Date: 829 (116.60%)

Contract Amount: \$23,165,208.00

Change Orders: \$231,226.59

Current Contract: \$23,396,434.59

Placed to Date: \$23,577,379.32 (100.77%)

Description: The project generally consists of approximately 72,796 sq. ft. of new aquatic facility with an alternate second level build out of 1,212 sq. ft. Features include a 50-meter competition pool, diving pool, and spectator seating. The project also includes site work, landscaping, and irrigation. The location is at 3001 N. Cage Blvd.

Status: Substantial Completion was achieved on January 04, 2022, and the contractor has been working through the punch list since then.

Next Step: The project is expected to be accepted at the CC Meeting on February 07, 2022.



01-14-2022

Aquatic Facility (1/1)



CONSTRUCTION

Engineer: **TEDSI Infrastructure Group, Inc.**
Contractor: **International Consulting Engineers**
CM: **Brownstone Consultants, LLC**
Notice to Proceed: **Sept. 8, 2020**
Contract Time: **545 + 26 (ETC April 02, 2022)**
Time to Date: **482 (84.41%)**
Contract Amount: **\$7,463,934.37**
Change Orders: **\$268,930.45**
Current Contract: **\$7,732,864.83**
Placed to Date: **\$ 5,079,423.58 (65.69%)**

Description: The Northbound Lanes generally consists of constructing two (2) additional northbound lanes and super wide load north roadway. The 2nd BSIF Exit generally consists of constructing two (2) new exit truck lanes to the BSIF facility. Improvements also include primary and secondary inspection booths, canopies, and reshaping & regrading of a drain ditch.

Status: The contractor has completed concrete work at the Superwide Load Lane, next to Catwalk, and the concrete repair at Secondary Inspection Building.

Next Step: Continue work at 2nd BSIF Exit.



01-31-2022

*Bridge Northbound Lane Expansion and
2nd BSIF Exit (1/2)*



Pharr
Engineering



CONSTRUCTION

01-31-2022



*Bridge Northbound Lane Expansion and
2nd BSIF Exit (2/2)*



Pharr
Engineering



CONSTRUCTION

Engineer: J&R Engineering, LLC
Contractor: Saenz Brothers Construction, LLC
CM: City of Pharr

Notice to Proceed: July 6, 2021 (new)
Contract Time: 120 (ETC Nov. 03, 2021)
Time to Date: 216 (180.00%)

Contract Amount: \$1,494,704.00
Change Orders: \$0.00

Current Contract: \$1,494,704.00
Placed to Date: \$670,720.60 (44.87%)

Description: The project generally consists of replacing an existing dry pit-wet pit lift station with a new submersible pump station and constructing a new 10-in and 8-in pressure sewer force main piping systems from LS 30 to Thomas Rd. The project is located at 7409 S. Oro Lane.

Status: Work has re-started

Next Step: Contractor is installing the 10" line on the north side of Longoria Street along the irrigation ditch. It's the last stretch before reaching Thomas Drive.



01-18-2022

Lift Station No. 30 (1/1)



Pharr
Engineering



CONSTRUCTION

Engineer: Carollo Engineers, Inc.
Contractor: Ferguson Service Systems, Inc.
CM: Brownstone Consultants, LLC
Notice to Proceed: Oct. 19, 2020
Contract Time: 300 + 50 (ETC Oct. 03, 2021)

Time to Date: 476 (136.00%)
Contract Amount: \$1,065,000.00
Change Orders: \$2,500.00
Current Contract: \$1,067,500.00
Placed to Date: \$896,278.55 (83.96%)

Description: The project generally consists of constructing a new WWTP digester area motor control center and replacement of the existing digester area MCC. The project is located at 2400 S. Veterans Blvd.

Status: The contractor has completed pulling all wire. All plant shutdowns are complete.

Next Step: The contractor will complete connections in MCC building and finish the project.



WWTP Oxidation Ditch No. 2 and Electrical Improvements Phase I (1/1)

CONSTRUCTION



Pharr
Engineering



Architect: City of Pharr

Contractor: RDH Site & Concrete, LLC

CM: City of Pharr

Notice to Proceed: May 4, 2021

Contract Time: 90 + 74 + 30 (ETC Nov. 14, 2021)

Time to Date: 279 (143.81%)

Contract Amount: \$616,150.50

Change Orders: \$179,187.50

Current Contract: \$795,338.00

Placed to Date: \$519,520.50 (65.32%)

Description: The project generally consists of constructing various new parking lot facilities at a) 202 S. Aster St., b) 1000 E. Eldora Rd., c) 106 N. Cage Blvd., d) 906 E. Sam Houston Ave., and e) 1900 S. Cage Blvd.

Status: Work is ongoing at PD and W. Moore Rd.

Next Step: Complete parking lot at PD.

PD



01-31-2022

Various Parking Lot Improvements (1/2)



Pharr
Engineering



CONSTRUCTION

W. Moore Rd.

PD



01-31-2022

Various Parking Lot Improvements (2/2)



Pharr
Engineering



CONSTRUCTION

Architect: Alvarado Architects & Associates, Inc.

Contractor: Facility Solutions Group

CM: City of Pharr

Notice to Proceed: July 26, 2021

Contract Time: 90 (ETC Oct. 24, 2021)

Time to Date: 196 (217.78%)

Contract Amount: \$124,330

Change Orders: \$0.00

Current Contract: \$124,330

Placed to Date: \$0 (99%)

Description: The project generally consists of new monument signs at the two east corners of S. Cage Blvd. and E. Javelina Dr.

Status: Project is complete.

Next Step: Power needs to be connected and the contractor needs to replace the Casa del Oratorio sign.



01-11-2022

Javelina Drive Monument Signs (1/1)



Pharr
Engineering



CONSTRUCTION

Engineer: City of Pharr
Contractor: Cutler Repaving, Inc.
CM: City of Pharr

Notice to Proceed: Jan. 03, 2021 (new)
Contract Time: 262 (ETC Oct. 24, 2021)
Time to Date: 35 (13.34%)

Contract Amount: \$1,489,022.84
Change Orders: \$0.00

Current Contract: \$1,489,022.84
Placed to Date: \$0 (0%)

Description: In Year 6, approximately 5.91 miles of street in north, central, and south Pharr will be repaved.

Status: The contractor has completed the portion of W. Sioux Rd. and Buchanan Estates in north Pharr

Next Step: The contractor is moving crews to central Pharr.

W. Sioux Rd.



01-31-2022

Single Machine Repaving Project Year 6 (1/2)



Pharr
Engineering



CONSTRUCTION



01-31-2022
Buchanan Estates

Single Machine Repaving Project Year 6 (2/2)



Pharr
Engineering



CONSTRUCTION



DEPARTMENT MISSION STATEMENT

“To enhance health, safety and welfare in the City by providing economical, responsive and effective professional engineering and architectural services.”



Pharr
Engineering



END



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 5.B.

DATE SUBMITTED: February 4, 2022

MEETING DATE: February 7, 2022

FROM: Karla Saavedra, Finance Director

DEPARTMENT: Finance

DIRECTOR: Karla Saavedra

Agenda Item: Submission of Property Tax Collection Report for December 2021.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Current Collections

Current Tax Collections as of December 2021 are **\$14,269,714 or 44.78 %** collected out of this year's levy . This is 0.26 % higher 7.49% than last year.

Delinquent Tax

Delinquent Tax Collections as of December 2021 are \$273,554, which is 10.19% collected out of previous year's tax rolls. This is an increase of 2.52% compared to last year.

Fiscal Consideration: n/a

Staff Recommendation:

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Karla Saavedra
City Management Office

Created/Initiated - 2/4/2022
Final Approval - 2/4/2022

**PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
CITY OF PHARR TAXES COLLECTED FOR:
DECEMBER 2021**

COMPARATIVE RATE OF COLLECTIONS

CITY OF PHARR CPR (33)	ORIGINAL TAX LEVY	COLLECTED TO DATE	DROPPED YRS AFTER PURGE	MODIF. TO DATE	TAXES OUTSTANDING	PERCENT 2020/2021	COLLECTED 2019/2020
2021 TAX ROLL	25,143,252.18	11,569,613.09		696,074.63	14,269,713.72	44.78%	37.29%
2020 & PRIOR YRS	2,751,791.27	273,554.03		(66,708.03)	2,411,529.21	10.19%	7.67%
ROLLBACK	6,958.36	6,958.36		7,548.29	7,548.29	47.97%	30.41%
TOTALS	27,902,001.81	11,850,125.48	-	636,914.89	16,688,791.22		

BREAKDOWN OF TAX COLLECTIONS AND FEES FOR THE MONTH OF DECEMBER 2021

	CITY OF PHARR	MONTHLY MODIFICATIONS
CURRENT YEAR-BASE TAX	9,110,134.75	(21,146.34) CURRENT
CURRENT YEAR-P&I	-	
PRIOR YEARS-BASE TAX	77,675.16	(2,732.02) PRIOR
PRIOR YEARS-P&I	25,365.94	
ROLLBACK	-	7,548.29 ROLLBACK
ROLLBACK P&I	-	
ATTORNEY FEES	13,850.31	PURGED
TOTAL COLLECTIONS	9,227,026.16	(16,330.07)
LESS TRANSFERRED	3,607,483.97	
LESS IN TRANSIT	5,613,457.72	
LESS DUE TO HCAD COMM. FEE	296.47	
LESS DUE TO CO TREASURER	5,788.00	
BALANCE	-	

*****AFFIDAVIT*****

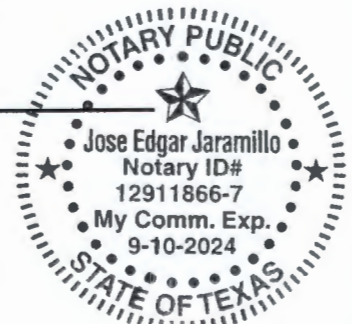
I, PABLO "PAUL" VILLARREAL JR., ASSESSOR-COLLECTOR OF TAXES FOR THE CITY OF PHARR, DO SOLEMNLY SWEAR THAT THE ABOVE STATEMENT OF TAXES COLLECTED BY ME FOR THE MONTH OF DECEMBER 2021 IS CORRECT.

ASSESSOR-COLLECTOR OF TAXES FOR CITY OF PHARR, TEXAS



SWORN AND SUBSCRIBED BEFORE ME THIS 20TH DAY OF JANUARY 2022 A.D.

NOTARY PUBLIC, HIDALGO COUNTY, TEXAS



**PABLO "PAUL" VILLARREAL JR., ASSESSOR & COLLECTOR
CITY OF PHARR
TAX COLLECTION REPORT
FOR THE MONTH OF DECEMBER 2021**

<u>AD VALOREM - CITY OF PHARR</u>	<u>2021-2022</u>	<u>2020-2021</u>	<u>DIFFERENCE</u>
<u>2021 CURRENT</u>			
ORIGINAL LEVY	25,143,252.18	23,908,465.77	1,234,786.41
MODIFICATIONS	696,074.63	346,498.39	349,576.24
CURRENT LEVY	25,839,326.81	24,254,964.16	1,584,362.65
CURRENT COLLECTIONS THIS MONTH	9,110,134.75	7,257,677.40	1,852,457.35
CURRENT COLLECTIONS TO DATE	11,569,613.09	9,045,773.81	2,523,839.28
OUTSTANDING TO DATE	14,269,713.72	15,209,190.35	(939,476.63)
PERCENT COLLECTED/ORIGINAL	46.01%	37.84%	8.17%
PERCENT COLLECTED/MODIFIED	44.78%	37.29%	7.49%
TOTAL COLLECTIONS FISCAL YEAR	11,569,613.09	9,045,773.81	
 <u>DELINQUENT</u>			
ORIGINAL LEVY	2,751,791.27	2,737,130.81	14,660.46
MODIFICATIONS	(66,708.03)	15,271.40	(81,979.43)
DELINQUENT LEVY	2,685,083.24	2,752,402.21	(67,318.97)
DELINQUENT COLLECTIONS THIS MONTH	77,675.16	75,011.66	2,663.50
DELINQUENT COLLECTIONS TO DATE	273,554.03	211,157.58	62,396.45
OUTSTANDING TO DATE	2,411,529.21	2,541,244.63	(129,715.42)
PERCENT COLLECTED/ORIGINAL	9.94%	7.71%	2.23%
PERCENT COLLECTED/MODIFIED	10.19%	7.67%	2.52%
TOTAL COLLECTIONS FISCAL YEAR	273,554.03	211,157.58	
 <u>ROLLBACK</u>			
ORIGINAL LEVY	6,958.36	14,669.19	(7,710.83)
MODIFICATIONS	7,548.29	(5,126.20)	12,674.49
ROLLBACK LEVY	14,506.65	9,542.99	4,963.66
ROLLBACK COLLECTIONS THIS MONTH	6,958.36	0.00	6,958.36
ROLLBACK COLLECTIONS TO DATE	6,958.36	2,901.82	4,056.54
OUTSTANDING TO DATE	7,548.29	6,641.17	907.12
PERCENT COLLECTED/ORIGINAL	100.00%	19.78%	80.22%
PERCENT COLLECTED/MODIFIED	47.97%	30.41%	17.56%
TOTAL COLLECTIONS FISCAL YEAR	6,958.36	2,901.82	

PABLO (PAUL) VILLARREAL, JR., TAX ASSESSOR/COLLECTOR
CITY OF PHARR
TAX COLLECTIONS FOR MONTH OF: DECEMBER 2021

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REPORT DATE	CURR BASE	CURR P&I	CURR RB	CURR RB P&I	PRIOR BASE	PRIOR P&I	PRIOR RB	RB P&I	ATTY FEES	ATTY RBFEEs	TOTAL	TOTAL TRANSF	DIFF.	DATE OF TRANSF.
1-Dec	47,014.79				208.70	89.22			37.01		47,349.72		47,349.72	
2-Dec	251,840.08				4,135.94	1,395.08			829.65		258,200.75		258,200.75	
3-Dec	118,014.88				1,338.40	573.08			270.03		120,196.39	419,958.86	(299,762.47)	9-Dec
6-Dec	164,100.75				2,712.36	1,069.23			524.94		168,407.28	168,407.28	-	10-Dec
7-Dec	112,590.86				1,346.38	435.24			255.83		114,628.31	114,628.31	0.00	13-Dec
8-Dec	157,391.18				1,954.50	692.76			394.07		160,432.51	160,432.51	-	14-Dec
9-Dec	323,736.81				1,983.34	654.96			381.41		326,756.52	326,756.52	-	15-Dec
10-Dec	115,664.85				921.31	462.07			216.88		117,265.11	117,265.11	0.00	16-Dec
11-Dec	(1,067.20)				(2,317.95)	(5.03)			-		(3,390.18)		(3,390.18)	SUPP
13-Dec	162,013.59				3,461.10	948.55			588.33		167,011.57	163,621.39	3,390.18	17-Dec
14-Dec	89,300.57				1,291.91	360.58			243.95		91,197.01	91,197.01	0.00	20-Dec
15-Dec	132,063.23				552.22	196.87			112.37		132,924.69	132,924.69	-	21-Dec
16-Dec	349,589.41				1,961.96	721.57			343.17		352,616.11	352,616.11	-	22-Dec
17-Dec	160,191.19				5,184.29	1,323.13			635.39		167,334.00	167,334.00	0.00	23-Dec
20-Dec	638,850.51				2,005.78	492.90			313.29		641,662.48	641,662.48	0.00	28-Dec
21-Dec	149,515.05				1,722.48	431.49			301.97		151,970.99	151,970.99	-	29-Dec
22-Dec	268,468.47				4,079.53	1,086.51			774.95		274,409.46	274,409.46	-	30-Dec
27-Dec	319,610.58				2,808.78	1,366.49			513.40		324,299.25	324,299.25	0.00	31-Dec
28-Dec	270,567.32				4,875.00	1,285.42			902.07		277,629.81	277,629.81	-	6-Jan
29-Dec	3,716,195.48				3,299.97	852.21			489.15		3,720,836.81	3,720,836.81	-	10-Jan
30-Dec	1,564,482.35				34,149.16	10,933.61			5,722.45		1,615,287.57	1,614,991.10	296.47	18-Jan
											-		-	
											-		-	
											-		-	
TTL	9,110,134.75	0.00	0.00	0.00	77,675.16	25,365.94	0.00	0.00	13,850.31	0.00	9,227,026.16	9,220,941.69	6,084.47	

OVERALL TOTAL	9,227,026.16
LESS REFUNDS	0.00
LESS HCAD COMM FEES	296.47
LESS COMM/COST	5,788.00
BALANCE	9,220,941.69
LESS TRANSFERRED	3,607,483.97
LESS TRANSF IN TRANSIT	5,613,457.72
BALANCE PENDING	0.00

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 TC298-D SELECTION: SYSTEM
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TAX COLLECTION SYSTEM
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 EXCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2021	M & O	.567100	7,199,494.29	.00	.00	.00	7,199,494.29	.00	.00	.00	7,199,494.29
	I & S	.150500	1,910,640.46	.00	.00	.00	1,910,640.46	.00	.00	.00	1,910,640.46
	TOTAL	.717600	9,110,134.75	.00	.00	.00	9,110,134.75	.00	.00	.00	9,110,134.75
2020	M & O	.567100	40,272.76	.00	9,143.66	.00	49,416.42	9,001.46	.00	.00	58,417.88
	I & S	.150500	10,687.84	.00	2,426.59	.00	13,114.43	.00	.00	.00	13,114.43
	TOTAL	.717600	50,960.60	.00	11,570.25	.00	62,530.85	9,001.46	.00	.00	71,532.31
2019	M & O	.567100	11,911.93	.00	4,142.31	.00	16,054.24	3,011.52	.00	.00	19,065.76
	I & S	.150500	3,161.25	.00	1,099.29	.00	4,260.54	.00	.00	.00	4,260.54
	TOTAL	.717600	15,073.18	.00	5,241.60	.00	20,314.78	3,011.52	.00	.00	23,326.30
2018	M & O	.567100	2,012.32	.00	929.27	.00	2,941.59	499.63	.00	.00	3,441.22
	I & S	.081900	290.63	.00	134.19	.00	424.82	.00	.00	.00	424.82
	TOTAL	.649000	2,302.95	.00	1,063.46	.00	3,366.41	499.63	.00	.00	3,866.04
2017	M & O	.567100	1,921.50	.00	1,086.62	.00	3,008.12	493.65	.00	.00	3,501.77
	I & S	.081900	277.49	.00	156.95	.00	434.44	.00	.00	.00	434.44
	TOTAL	.649000	2,198.99	.00	1,243.57	.00	3,442.56	493.65	.00	.00	3,936.21
2016	M & O	.582100	1,291.49	.00	802.46	.00	2,093.95	297.46	.00	.00	2,391.41
	I & S	.071900	159.55	.00	99.13	.00	258.68	.00	.00	.00	258.68
	TOTAL	.654000	1,451.04	.00	901.59	.00	2,352.63	297.46	.00	.00	2,650.09
2015	M & O	.582100	762.99	.00	489.11	.00	1,252.10	143.43	.00	.00	1,395.53
	I & S	.071900	94.26	.00	60.39	.00	154.65	.00	.00	.00	154.65
	TOTAL	.654000	857.25	.00	549.50	.00	1,406.75	143.43	.00	.00	1,550.18
2014	M & O	.608100	881.41	.00	617.59	.00	1,499.00	140.83	.00	.00	1,639.83
	I & S	.071900	104.22	.00	73.01	.00	177.23	.00	.00	.00	177.23
	TOTAL	.680000	985.63	.00	690.60	.00	1,676.23	140.83	.00	.00	1,817.06
2013	M & O	.605000	237.11	.00	108.02	.00	345.13	8.74	.00	.00	353.87
	I & S	.075000	29.40	.00	13.39	.00	42.79	.00	.00	.00	42.79
	TOTAL	.680000	266.51	.00	121.41	.00	387.92	8.74	.00	.00	396.66
2012	M & O	.602600	296.74	.00	201.70	.00	498.44	15.93	.00	.00	514.37
	I & S	.077400	38.11	.00	25.91	.00	64.02	.00	.00	.00	64.02
	TOTAL	.680000	334.85	.00	227.61	.00	562.46	15.93	.00	.00	578.39
2011	M & O	.602100	395.37	.00	327.69	.00	723.06	43.07	.00	.00	766.13
	I & S	.077900	51.16	.00	42.40	.00	93.56	.00	.00	.00	93.56
	TOTAL	.680000	446.53	.00	370.09	.00	816.62	43.07	.00	.00	859.69
2010	M & O	.601800	317.48	.00	243.91	.00	561.39	4.93	.00	.00	566.32
	I & S	.078200	41.26	.00	31.70	.00	72.96	.00	.00	.00	72.96
	TOTAL	.680000	358.74	.00	275.61	.00	634.35	4.93	.00	.00	639.28

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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2009	M & O	.601800	269.19	.00	235.28	.00	504.47	6.75	.00	.00	511.22
	I & S	.078200	34.98	.00	30.57	.00	65.55	.00	.00	.00	65.55
	TOTAL	.680000	304.17	.00	265.85	.00	570.02	6.75	.00	.00	576.77
2008	M & O	.602940	253.22	.00	231.27	.00	484.49	.00	.00	.00	484.49
	I & S	.078910	33.14	.00	30.27	.00	63.41	.00	.00	.00	63.41
	TOTAL	.681850	286.36	.00	261.54	.00	547.90	.00	.00	.00	547.90
2007	M & O	.596130	248.41	.00	246.75	.00	495.16	.00	.00	.00	495.16
	I & S	.086990	36.25	.00	36.01	.00	72.26	.00	.00	.00	72.26
	TOTAL	.683120	284.66	.00	282.76	.00	567.42	.00	.00	.00	567.42
2006	M & O	.593130	249.81	.00	268.80	.00	518.61	.69	.00	.00	519.30
	I & S	.089990	37.90	.00	40.78	.00	78.68	.00	.00	.00	78.68
	TOTAL	.683120	287.71	.00	309.58	.00	597.29	.69	.00	.00	597.98
2005	M & O	.593130	247.16	.00	285.06	.00	532.22	.00	.00	.00	532.22
	I & S	.089990	37.50	.00	43.25	.00	80.75	.00	.00	.00	80.75
	TOTAL	.683120	284.66	.00	328.31	.00	612.97	.00	.00	.00	612.97
2004	M & O	.601650	258.77	.00	323.44	.00	582.21	.00	.00	.00	582.21
	I & S	.081470	35.04	.00	43.80	.00	78.84	.00	.00	.00	78.84
	TOTAL	.683120	293.81	.00	367.24	.00	661.05	.00	.00	.00	661.05
2003	M & O	.596220	38.14	.00	55.55	.00	93.69	.00	.00	.00	93.69
	I & S	.086900	5.56	.00	8.10	.00	13.66	.00	.00	.00	13.66
	TOTAL	.683120	43.70	.00	63.65	.00	107.35	.00	.00	.00	107.35
2002	M & O	.590210	52.55	.00	88.97	.00	141.52	15.29	.00	.00	156.81
	I & S	.099790	8.88	.00	15.04	.00	23.92	.00	.00	.00	23.92
	TOTAL	.690000	61.43	.00	104.01	.00	165.44	15.29	.00	.00	180.73
2001	M & O	.564720	220.67	.00	400.12	.00	620.79	69.09	.00	.00	689.88
	I & S	.097590	38.13	.00	69.15	.00	107.28	.00	.00	.00	107.28
	TOTAL	.662310	258.80	.00	469.27	.00	728.07	69.09	.00	.00	797.16
2000	M & O	.533960	219.96	.00	426.96	.00	646.92	76.34	.00	.00	723.26
	I & S	.108350	44.63	.00	86.64	.00	131.27	.00	.00	.00	131.27
	TOTAL	.642310	264.59	.00	513.60	.00	778.19	76.34	.00	.00	854.53
1999	M & O	.529360	37.99	.00	78.01	.00	116.00	13.97	.00	.00	129.97
	I & S	.112950	8.11	.00	16.65	.00	24.76	.00	.00	.00	24.76
	TOTAL	.642310	46.10	.00	94.66	.00	140.76	13.97	.00	.00	154.73
1998	M & O	.505610	18.38	.00	40.27	.00	58.65	7.53	.00	.00	66.18
	I & S	.124390	4.52	.00	9.91	.00	14.43	.00	.00	.00	14.43
	TOTAL	.630000	22.90	.00	50.18	.00	73.08	7.53	.00	.00	80.61

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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
ALL	M & O		7,261,909.64	.00	20,772.82	.00	7,282,682.46	13,850.31	.00	.00	7,296,532.77
ALL	I & S		1,925,900.27	.00	4,593.12	.00	1,930,493.39	.00	.00	.00	1,930,493.39
ALL	TOTAL		9,187,809.91	.00	25,365.94	.00	9,213,175.85	13,850.31	.00	.00	9,227,026.16
DLQ	M & O		62,415.35	.00	20,772.82	.00	83,188.17	13,850.31	.00	.00	97,038.48
DLQ	I & S		15,259.81	.00	4,593.12	.00	19,852.93	.00	.00	.00	19,852.93
DLQ	TOTAL		77,675.16	.00	25,365.94	.00	103,041.10	13,850.31	.00	.00	116,891.41
CURR	M & O		7,199,494.29	.00	.00	.00	7,199,494.29	.00	.00	.00	7,199,494.29
CURR	I & S		1,910,640.46	.00	.00	.00	1,910,640.46	.00	.00	.00	1,910,640.46
CURR	TOTAL		9,110,134.75	.00	.00	.00	9,110,134.75	.00	.00	.00	9,110,134.75

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TAX COLLECTION SYSTEM
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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2021	M & O	.567100	7,199,494.29	.00	.00	.00	7,199,494.29	.00	.00	.00	7,199,494.29
	I & S	.150500	1,910,640.46	.00	.00	.00	1,910,640.46	.00	.00	.00	1,910,640.46
	TOTAL	.717600	9,110,134.75	.00	.00	.00	9,110,134.75	.00	.00	.00	9,110,134.75
2020	M & O	.567100	40,272.76	.00	9,143.66	.00	49,416.42	9,001.46	.00	.00	58,417.88
	I & S	.150500	10,687.84	.00	2,426.59	.00	13,114.43	.00	.00	.00	13,114.43
	TOTAL	.717600	50,960.60	.00	11,570.25	.00	62,530.85	9,001.46	.00	.00	71,532.31
2019	M & O	.567100	11,911.93	.00	4,142.31	.00	16,054.24	3,011.52	.00	.00	19,065.76
	I & S	.150500	3,161.25	.00	1,099.29	.00	4,260.54	.00	.00	.00	4,260.54
	TOTAL	.717600	15,073.18	.00	5,241.60	.00	20,314.78	3,011.52	.00	.00	23,326.30
2018	M & O	.567100	2,012.32	.00	929.27	.00	2,941.59	499.63	.00	.00	3,441.22
	I & S	.081900	290.63	.00	134.19	.00	424.82	.00	.00	.00	424.82
	TOTAL	.649000	2,302.95	.00	1,063.46	.00	3,366.41	499.63	.00	.00	3,866.04
2017	M & O	.567100	1,921.50	.00	1,086.62	.00	3,008.12	493.65	.00	.00	3,501.77
	I & S	.081900	277.49	.00	156.95	.00	434.44	.00	.00	.00	434.44
	TOTAL	.649000	2,198.99	.00	1,243.57	.00	3,442.56	493.65	.00	.00	3,936.21
2016	M & O	.582100	1,291.49	.00	802.46	.00	2,093.95	297.46	.00	.00	2,391.41
	I & S	.071900	159.55	.00	99.13	.00	258.68	.00	.00	.00	258.68
	TOTAL	.654000	1,451.04	.00	901.59	.00	2,352.63	297.46	.00	.00	2,650.09
2015	M & O	.582100	762.99	.00	489.11	.00	1,252.10	143.43	.00	.00	1,395.53
	I & S	.071900	94.26	.00	60.39	.00	154.65	.00	.00	.00	154.65
	TOTAL	.654000	857.25	.00	549.50	.00	1,406.75	143.43	.00	.00	1,550.18
2014	M & O	.608100	881.41	.00	617.59	.00	1,499.00	140.83	.00	.00	1,639.83
	I & S	.071900	104.22	.00	73.01	.00	177.23	.00	.00	.00	177.23
	TOTAL	.680000	985.63	.00	690.60	.00	1,676.23	140.83	.00	.00	1,817.06
2013	M & O	.605000	237.11	.00	108.02	.00	345.13	8.74	.00	.00	353.87
	I & S	.075000	29.40	.00	13.39	.00	42.79	.00	.00	.00	42.79
	TOTAL	.680000	266.51	.00	121.41	.00	387.92	8.74	.00	.00	396.66
2012	M & O	.602600	296.74	.00	201.70	.00	498.44	15.93	.00	.00	514.37
	I & S	.077400	38.11	.00	25.91	.00	64.02	.00	.00	.00	64.02
	TOTAL	.680000	334.85	.00	227.61	.00	562.46	15.93	.00	.00	578.39
2011	M & O	.602100	395.37	.00	327.69	.00	723.06	43.07	.00	.00	766.13
	I & S	.077900	51.16	.00	42.40	.00	93.56	.00	.00	.00	93.56
	TOTAL	.680000	446.53	.00	370.09	.00	816.62	43.07	.00	.00	859.69
2010	M & O	.601800	317.48	.00	243.91	.00	561.39	4.93	.00	.00	566.32
	I & S	.078200	41.26	.00	31.70	.00	72.96	.00	.00	.00	72.96
	TOTAL	.680000	358.74	.00	275.61	.00	634.35	4.93	.00	.00	639.28

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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2009	M & O	.601800	269.19	.00	235.28	.00	504.47	6.75	.00	.00	511.22
	I & S	.078200	34.98	.00	30.57	.00	65.55	.00	.00	.00	65.55
	TOTAL	.680000	304.17	.00	265.85	.00	570.02	6.75	.00	.00	576.77
2008	M & O	.602940	253.22	.00	231.27	.00	484.49	.00	.00	.00	484.49
	I & S	.078910	33.14	.00	30.27	.00	63.41	.00	.00	.00	63.41
	TOTAL	.681850	286.36	.00	261.54	.00	547.90	.00	.00	.00	547.90
2007	M & O	.596130	248.41	.00	246.75	.00	495.16	.00	.00	.00	495.16
	I & S	.086990	36.25	.00	36.01	.00	72.26	.00	.00	.00	72.26
	TOTAL	.683120	284.66	.00	282.76	.00	567.42	.00	.00	.00	567.42
2006	M & O	.593130	249.81	.00	268.80	.00	518.61	.69	.00	.00	519.30
	I & S	.089990	37.90	.00	40.78	.00	78.68	.00	.00	.00	78.68
	TOTAL	.683120	287.71	.00	309.58	.00	597.29	.69	.00	.00	597.98
2005	M & O	.593130	247.16	.00	285.06	.00	532.22	.00	.00	.00	532.22
	I & S	.089990	37.50	.00	43.25	.00	80.75	.00	.00	.00	80.75
	TOTAL	.683120	284.66	.00	328.31	.00	612.97	.00	.00	.00	612.97
2004	M & O	.601650	258.77	.00	323.44	.00	582.21	.00	.00	.00	582.21
	I & S	.081470	35.04	.00	43.80	.00	78.84	.00	.00	.00	78.84
	TOTAL	.683120	293.81	.00	367.24	.00	661.05	.00	.00	.00	661.05
2003	M & O	.596220	38.14	.00	55.55	.00	93.69	.00	.00	.00	93.69
	I & S	.086900	5.56	.00	8.10	.00	13.66	.00	.00	.00	13.66
	TOTAL	.683120	43.70	.00	63.65	.00	107.35	.00	.00	.00	107.35
2002	M & O	.590210	52.55	.00	88.97	.00	141.52	15.29	.00	.00	156.81
	I & S	.099790	8.88	.00	15.04	.00	23.92	.00	.00	.00	23.92
	TOTAL	.690000	61.43	.00	104.01	.00	165.44	15.29	.00	.00	180.73
2001	M & O	.564720	220.67	.00	400.12	.00	620.79	69.09	.00	.00	689.88
	I & S	.097590	38.13	.00	69.15	.00	107.28	.00	.00	.00	107.28
	TOTAL	.662310	258.80	.00	469.27	.00	728.07	69.09	.00	.00	797.16
2000	M & O	.533960	219.96	.00	426.96	.00	646.92	76.34	.00	.00	723.26
	I & S	.108350	44.63	.00	86.64	.00	131.27	.00	.00	.00	131.27
	TOTAL	.642310	264.59	.00	513.60	.00	778.19	76.34	.00	.00	854.53
1999	M & O	.529360	37.99	.00	78.01	.00	116.00	13.97	.00	.00	129.97
	I & S	.112950	8.11	.00	16.65	.00	24.76	.00	.00	.00	24.76
	TOTAL	.642310	46.10	.00	94.66	.00	140.76	13.97	.00	.00	154.73
1998	M & O	.505610	18.38	.00	40.27	.00	58.65	7.53	.00	.00	66.18
	I & S	.124390	4.52	.00	9.91	.00	14.43	.00	.00	.00	14.43
	TOTAL	.630000	22.90	.00	50.18	.00	73.08	7.53	.00	.00	80.61

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LOCATION: LOCATION NAME NOT FOUND

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
FROM: 12/01/2021 THRU 12/31/2021
JURISDICTION: 0033 CITY OF PHARR

PAGE: 49
INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
ALL	M & O		7,261,909.64	.00	20,772.82	.00	7,282,682.46	13,850.31	.00	.00	7,296,532.77
ALL	I & S		1,925,900.27	.00	4,593.12	.00	1,930,493.39	.00	.00	.00	1,930,493.39
ALL	TOTAL		9,187,809.91	.00	25,365.94	.00	9,213,175.85	13,850.31	.00	.00	9,227,026.16
DLQ	M & O		62,415.35	.00	20,772.82	.00	83,188.17	13,850.31	.00	.00	97,038.48
DLQ	I & S		15,259.81	.00	4,593.12	.00	19,852.93	.00	.00	.00	19,852.93
DLQ	TOTAL		77,675.16	.00	25,365.94	.00	103,041.10	13,850.31	.00	.00	116,891.41
CURR	M & O		7,199,494.29	.00	.00	.00	7,199,494.29	.00	.00	.00	7,199,494.29
CURR	I & S		1,910,640.46	.00	.00	.00	1,910,640.46	.00	.00	.00	1,910,640.46
CURR	TOTAL		9,110,134.75	.00	.00	.00	9,110,134.75	.00	.00	.00	9,110,134.75

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 12/01/2021 TO 12/31/2021

EXCLUDES AG ROLLBACK

FISCAL START: 10/01/2021 END: 09/30/2022 JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	3,586,255,062	98,089,518	3,684,344,580	00.717600	25,839,326.81	12,883
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YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2021	25,143,252.18	21,146.34-	696,074.63	9,110,134.75	11,569,613.09	14,269,713.72	44.78	0.00
2020	885,838.78	2,052.58-	42,232.90-	50,960.60	196,796.43	646,809.45	23.33	1,350.13-
2019	403,409.47	45.78-	5,427.57-	15,073.18	40,949.49	357,032.41	10.29	1,457.98-
2018	221,459.55	.00	7,831.56-	2,302.95	5,061.81	208,566.18	2.37	537.92-
2017	167,002.75	633.66-	8,315.18-	2,198.99	3,350.28	155,337.29	2.11	1,557.40-
2016	123,819.01	.00	484.69-	1,451.04	4,598.25	118,736.07	3.73	406.21-
2015	106,458.56	.00	465.95-	857.25	3,942.67	102,049.94	3.72	465.95-
2014	93,480.17	.00	381.43-	985.63	3,250.60	89,848.14	3.49	381.43-
2013	73,869.22	.00	362.94-	266.51	2,878.22	70,628.06	3.92	362.94-
2012	71,404.71	.00	429.99-	334.85	2,147.04	68,827.68	3.03	429.99-
2011	69,791.20	.00	462.63-	446.53	1,565.16	67,763.41	2.26	462.63-
2010	68,778.83	.00	289.87-	358.74	1,397.34	67,091.62	2.04	289.87-
2009	68,369.78	.00	23.32-	304.17	1,166.40	67,180.06	1.71	23.32-
2008	54,696.71	.00	0.00	286.36	1,189.12	53,507.59	2.17	0.00
2007	47,967.29	.00	0.00	284.66	721.67	47,245.62	1.50	0.00
2006	42,640.85	.00	0.00	287.71	646.35	41,994.50	1.52	0.00
2005	38,879.35	.00	0.00	284.66	807.67	38,071.68	2.08	0.00
2004	38,994.10	.00	0.00	293.81	885.98	38,108.12	2.27	0.00
2003	30,307.37	.00	0.00	43.70	449.73	29,857.64	1.48	0.00
2002	28,043.64	.00	0.00	61.43	343.02	27,700.62	1.22	0.00
2001	21,334.51	.00	0.00	258.80	272.68	21,061.83	1.28	0.00
2000	95,245.42	.00	0.00	333.59	1,134.12	94,111.30	1.19	0.00
****	27,895,043.45	23,878.36-	629,366.60	9,187,809.91	11,843,167.12	16,681,242.93		7,725.77-

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TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 12/01/2021 TO 12/31/2021

AG ROLLBACK ONLY

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FISCAL START: 10/01/2021 END: 09/30/2022 JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	0	0	0	00.717600	1,725.46	0
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YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2020	0.00	1,725.46	1,725.46	0.00	0.00	1,725.46		0.00
2019	6,958.36	1,724.31	1,724.31	0.00	6,958.36	1,724.31	80.14	0.00
2018	0.00	4,098.52	4,098.52	0.00	0.00	4,098.52		0.00
2017	0.00	.00	0.00	0.00	0.00	0.00		0.00
****	6,958.36	7,548.29	7,548.29	0.00	6,958.36	7,548.29		0.00

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 12/01/2021 TO 12/31/2021

FISCAL START: 10/01/2021 END: 09/30/2022 JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	3,586,255.062	98,089,518	3,684,344,580	00.717600	25,839,326.81	12,883
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YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2021	25,143,252.18	21,146.34-	696,074.63	9,110,134.75	11,569,613.09	14,269,713.72	44.78	0.00
2020	885,838.78	327.12-	40,507.44-	50,960.60	196,796.43	648,534.91	23.28	1,350.13-
2019	410,367.83	1,678.53	3,703.26-	15,073.18	47,907.85	358,756.72	11.78	1,457.98-
2018	221,459.55	4,098.52	3,733.04-	2,302.95	5,061.81	212,664.70	2.32	537.92-
2017	167,002.75	633.66-	8,315.18-	2,198.99	3,350.28	155,337.29	2.11	1,557.40-
2016	123,819.01	.00	484.69-	1,451.04	4,598.25	118,736.07	3.73	406.21-
2015	106,458.56	.00	465.95-	857.25	3,942.67	102,049.94	3.72	465.95-
2014	93,480.17	.00	381.43-	985.63	3,250.60	89,848.14	3.49	381.43-
2013	73,869.22	.00	362.94-	266.51	2,878.22	70,628.06	3.92	362.94-
2012	71,404.71	.00	429.99-	334.85	2,147.04	68,827.68	3.03	429.99-
2011	69,791.20	.00	462.63-	446.53	1,565.16	67,763.41	2.26	462.63-
2010	68,778.83	.00	289.87-	358.74	1,397.34	67,091.62	2.04	289.87-
2009	68,369.78	.00	23.32-	304.17	1,166.40	67,180.06	1.71	23.32-
2008	54,696.71	.00	0.00	286.36	1,189.12	53,507.59	2.17	0.00
2007	47,967.29	.00	0.00	284.66	721.67	47,245.62	1.50	0.00
2006	42,640.85	.00	0.00	287.71	646.35	41,994.50	1.52	0.00
2005	38,879.35	.00	0.00	284.66	807.67	38,071.68	2.08	0.00
2004	38,994.10	.00	0.00	293.81	885.98	38,108.12	2.27	0.00
2003	30,307.37	.00	0.00	43.70	449.73	29,857.64	1.48	0.00
2002	28,043.64	.00	0.00	61.43	343.02	27,700.62	1.22	0.00
2001	21,334.51	.00	0.00	258.80	272.68	21,061.83	1.28	0.00
2000	95,245.42	.00	0.00	333.59	1,134.12	94,111.30	1.19	0.00
****	27,902,001.81	16,330.07-	636,914.89	9,187,809.91	11,850,125.48	16,688,791.22		7,725.77-

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 12/01/2021 TO 12/31/2021

EXCLUDES AG ROLLBACK

JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	3,586,255,062	98,089,518	3,684,344,580	0.717600	25,839,326.81	12,883
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YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE COLL % YTD UNCOLL
2021	25,143,252.18	21,146.34-	696,074.63	9,110,134.75	11,569,613.09	14,269,713.72 44.78 0.00
	ADJUSTMENT REFUNDS	1,131.14-	1,483.75-			
2020	885,838.78	2,052.58-	42,232.90-	50,960.60	196,796.43	646,809.45 23.33 1,350.13-
	ADJUSTMENT REFUNDS	2,150.32-	8,629.24-			
2019	403,409.47	45.78-	5,427.57-	15,073.18	40,949.49	357,032.41 10.29 1,457.98-
	ADJUSTMENT REFUNDS	252.96-	4,404.85-			
2018	221,459.55	.00	7,831.56-	2,302.95	5,061.81	208,566.18 2.37 537.92-
	ADJUSTMENT REFUNDS	.00	6,969.90-			
2017	167,002.75	633.66-	8,315.18-	2,198.99	3,350.28	155,337.29 2.11 1,557.40-
	ADJUSTMENT REFUNDS	.00	6,679.90-			
2016	123,819.01	.00	484.69-	1,451.04	4,598.25	118,736.07 3.73 406.21-
2015	106,458.56	.00	465.95-	857.25	3,942.67	102,049.94 3.72 465.95-
2014	93,480.17	.00	381.43-	985.63	3,250.60	89,848.14 3.49 381.43-
2013	73,869.22	.00	362.94-	266.51	2,878.22	70,628.06 3.92 362.94-
2012	71,404.71	.00	429.99-	334.85	2,147.04	68,827.68 3.03 429.99-
2011	69,791.20	.00	462.63-	446.53	1,565.16	67,763.41 2.26 462.63-
2010	68,778.83	.00	289.87-	358.74	1,397.34	67,091.62 2.04 289.87-
2009	68,369.78	.00	23.32-	304.17	1,166.40	67,180.06 1.71 23.32-
2008	54,696.71	.00	0.00	286.36	1,189.12	53,507.59 2.17 0.00
2007	47,967.29	.00	0.00	284.66	721.67	47,245.62 1.50 0.00
2006	42,640.85	.00	0.00	287.71	646.35	41,994.50 1.52 0.00
2005	38,879.35	.00	0.00	284.66	807.67	38,071.68 2.08 0.00
2004	38,994.10	.00	0.00	293.81	885.98	38,108.12 2.27 0.00
2003	30,307.37	.00	0.00	43.70	449.73	29,857.64 1.48 0.00
2002	28,043.64	.00	0.00	61.43	343.02	27,700.62 1.22 0.00
2001	21,334.51	.00	0.00	258.80	272.68	21,061.83 1.28 0.00
2000	95,245.42	.00	0.00	333.59	1,134.12	94,111.30 1.19 0.00
****	27,895,043.45	23,878.36-	629,366.60	9,187,809.91	11,843,167.12	16,681,242.93 7,725.77-
	ADJUSTMENT REFUNDS	3,534.42-	28,167.64-			

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TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 12/01/2021 TO 12/31/2021

AG ROLLBACK ONLY

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JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	0	0	0	0.717600	1,725.46	0
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YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL

2020	0.00	1,725.46	1,725.46	0.00	0.00	1,725.46		0.00
ADJUSTMENT REFUNDS		2,150.32-	8,629.24-					
2019	6,958.36	1,724.31	1,724.31	0.00	6,958.36	1,724.31	80.14	0.00
ADJUSTMENT REFUNDS		252.96-	4,404.85-					
2018	0.00	4,098.52	4,098.52	0.00	0.00	4,098.52		0.00
ADJUSTMENT REFUNDS		.00	6,969.90-					
2017	0.00	.00	0.00	0.00	0.00	0.00		0.00
ADJUSTMENT REFUNDS		.00	6,679.90-					
****	6,958.36	7,548.29	7,548.29	0.00	6,958.36	7,548.29		0.00
ADJUSTMENT REFUNDS		2,403.28-	26,683.89-					

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 12/01/2021 TO 12/31/2021

INCLUDES AG ROLLBACK

JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
CURRENT YEAR	3,586,255.062	98,089,518	3,684,344,580	0.717600	25,839,326.81	12,883

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
2021	25,143,252.18	21,146.34-	696,074.63	9,110,134.75	11,569,613.09	14,269,713.72	44.78	0.00
	ADJUSTMENT REFUNDS	1,131.14-	1,483.75-					
2020	885,838.78	327.12-	40,507.44-	50,960.60	196,796.43	648,534.91	23.28	1,350.13-
	ADJUSTMENT REFUNDS	2,150.32-	8,629.24-					
2019	410,367.83	1,678.53	3,703.26-	15,073.18	47,907.85	358,756.72	11.78	1,457.98-
	ADJUSTMENT REFUNDS	252.96-	4,404.85-					
2018	221,459.55	4,098.52	3,733.04-	2,302.95	5,061.81	212,664.70	2.32	537.92-
	ADJUSTMENT REFUNDS	.00	6,969.90-					
2017	167,002.75	633.66-	8,315.18-	2,198.99	3,350.28	155,337.29	2.11	1,557.40-
	ADJUSTMENT REFUNDS	.00	6,679.90-					
2016	123,819.01	.00	484.69-	1,451.04	4,598.25	118,736.07	3.73	406.21-
2015	106,458.56	.00	465.95-	857.25	3,942.67	102,049.94	3.72	465.95-
2014	93,480.17	.00	381.43-	985.63	3,250.60	89,848.14	3.49	381.43-
2013	73,869.22	.00	362.94-	266.51	2,878.22	70,628.06	3.92	362.94-
2012	71,404.71	.00	429.99-	334.85	2,147.04	68,827.68	3.03	429.99-
2011	69,791.20	.00	462.63-	446.53	1,565.16	67,763.41	2.26	462.63-
2010	68,778.83	.00	289.87-	358.74	1,397.34	67,091.62	2.04	289.87-
2009	68,369.78	.00	23.32-	304.17	1,166.40	67,180.06	1.71	23.32-
2008	54,696.71	.00	0.00	286.36	1,189.12	53,507.59	2.17	0.00
2007	47,967.29	.00	0.00	284.66	721.67	47,245.62	1.50	0.00
2006	42,640.85	.00	0.00	287.71	646.35	41,994.50	1.52	0.00
2005	38,879.35	.00	0.00	284.66	807.67	38,071.68	2.08	0.00
2004	38,994.10	.00	0.00	293.81	885.98	38,108.12	2.27	0.00
2003	30,307.37	.00	0.00	43.70	449.73	29,857.64	1.48	0.00
2002	28,043.64	.00	0.00	61.43	343.02	27,700.62	1.22	0.00
2001	21,334.51	.00	0.00	258.80	272.68	21,061.83	1.28	0.00
2000	95,245.42	.00	0.00	333.59	1,134.12	94,111.30	1.19	0.00
****	27,902,001.81	16,330.07-	636,914.89	9,187,809.91	11,850,125.48	16,688,791.22		7,725.77-
	ADJUSTMENT REFUNDS	3,534.42-	28,167.64-					

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 TC298-D SELECTION: SYSTEM
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TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
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 EXCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2021	M & O	.567100	9,143,153.98	.00	.00	.00	9,143,153.98	.00	.00	.00	9,143,153.98
	I & S	.150500	2,426,459.11	.00	.00	.00	2,426,459.11	.00	.00	.00	2,426,459.11
	TOTAL	.717600	11,569,613.09	.00	.00	.00	11,569,613.09	.00	.00	.00	11,569,613.09
2020	M & O	.567100	155,522.96	.00	29,953.91	.00	185,476.87	31,376.88	.00	.00	216,853.75
	I & S	.150500	41,273.47	.00	7,949.41	.00	49,222.88	.00	.00	.00	49,222.88
	TOTAL	.717600	196,796.43	.00	37,903.32	.00	234,699.75	31,376.88	.00	.00	266,076.63
2019	M & O	.567100	32,361.31	.00	11,543.84	.00	43,905.15	8,519.23	.00	.00	52,424.38
	I & S	.150500	8,588.18	.00	3,063.46	.00	11,651.64	.00	.00	.00	11,651.64
	TOTAL	.717600	40,949.49	.00	14,607.30	.00	55,556.79	8,519.23	.00	.00	64,076.02
2018	M & O	.567100	4,423.05	.00	4,145.54	.00	8,568.59	2,121.15	.00	.00	10,689.74
	I & S	.081900	638.76	.00	598.70	.00	1,237.46	.00	.00	.00	1,237.46
	TOTAL	.649000	5,061.81	.00	4,744.24	.00	9,806.05	2,121.15	.00	.00	11,927.20
2017	M & O	.567100	2,927.49	.00	4,324.09	.00	7,251.58	1,857.12	.00	.00	9,108.70
	I & S	.081900	422.79	.00	624.55	.00	1,047.34	.00	.00	.00	1,047.34
	TOTAL	.649000	3,350.28	.00	4,948.64	.00	8,298.92	1,857.12	.00	.00	10,156.04
2016	M & O	.582100	4,092.71	.00	2,380.24	.00	6,472.95	855.76	.00	.00	7,328.71
	I & S	.071900	505.54	.00	294.01	.00	799.55	.00	.00	.00	799.55
	TOTAL	.654000	4,598.25	.00	2,674.25	.00	7,272.50	855.76	.00	.00	8,128.26
2015	M & O	.582100	3,509.17	.00	2,095.84	.00	5,605.01	574.94	.00	.00	6,179.95
	I & S	.071900	433.50	.00	258.83	.00	692.33	.00	.00	.00	692.33
	TOTAL	.654000	3,942.67	.00	2,354.67	.00	6,297.34	574.94	.00	.00	6,872.28
2014	M & O	.608100	2,906.89	.00	2,030.77	.00	4,937.66	480.46	.00	.00	5,418.12
	I & S	.071900	343.71	.00	240.10	.00	583.81	.00	.00	.00	583.81
	TOTAL	.680000	3,250.60	.00	2,270.87	.00	5,521.47	480.46	.00	.00	6,001.93
2013	M & O	.605000	2,560.77	.00	1,870.10	.00	4,430.87	348.76	.00	.00	4,779.63
	I & S	.075000	317.45	.00	231.85	.00	549.30	.00	.00	.00	549.30
	TOTAL	.680000	2,878.22	.00	2,101.95	.00	4,980.17	348.76	.00	.00	5,328.93
2012	M & O	.602600	1,902.67	.00	1,586.73	.00	3,489.40	221.22	.00	.00	3,710.62
	I & S	.077400	244.37	.00	203.81	.00	448.18	.00	.00	.00	448.18
	TOTAL	.680000	2,147.04	.00	1,790.54	.00	3,937.58	221.22	.00	.00	4,158.80
2011	M & O	.602100	1,385.85	.00	1,378.14	.00	2,763.99	314.29	.00	.00	3,078.28
	I & S	.077900	179.31	.00	178.31	.00	357.62	.00	.00	.00	357.62
	TOTAL	.680000	1,565.16	.00	1,556.45	.00	3,121.61	314.29	.00	.00	3,435.90
2010	M & O	.601800	1,236.64	.00	1,344.36	.00	2,581.00	266.09	.00	.00	2,847.09
	I & S	.078200	160.70	.00	174.70	.00	335.40	.00	.00	.00	335.40
	TOTAL	.680000	1,397.34	.00	1,519.06	.00	2,916.40	266.09	.00	.00	3,182.49

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TC298-D SELECTION: SYSTEM
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TAX COLLECTION SYSTEM
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EXCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2009	M & O	.601800	1,032.26	.00	1,291.43	.00	2,323.69	264.56	.00	.00	2,588.25
	I & S	.078200	134.14	.00	167.80	.00	301.94	.00	.00	.00	301.94
	TOTAL	.680000	1,166.40	.00	1,459.23	.00	2,625.63	264.56	.00	.00	2,890.19
2008	M & O	.602940	1,051.50	.00	1,431.59	.00	2,483.09	191.18	.00	.00	2,674.27
	I & S	.078910	137.62	.00	187.36	.00	324.98	.00	.00	.00	324.98
	TOTAL	.681850	1,189.12	.00	1,618.95	.00	2,808.07	191.18	.00	.00	2,999.25
2007	M & O	.596130	629.77	.00	791.76	.00	1,421.53	101.57	.00	.00	1,523.10
	I & S	.086990	91.90	.00	115.54	.00	207.44	.00	.00	.00	207.44
	TOTAL	.683120	721.67	.00	907.30	.00	1,628.97	101.57	.00	.00	1,730.54
2006	M & O	.593130	561.21	.00	796.94	.00	1,358.15	129.83	.00	.00	1,487.98
	I & S	.089990	85.14	.00	120.90	.00	206.04	.00	.00	.00	206.04
	TOTAL	.683120	646.35	.00	917.84	.00	1,564.19	129.83	.00	.00	1,694.02
2005	M & O	.593130	701.28	.00	1,014.46	.00	1,715.74	22.70	.00	.00	1,738.44
	I & S	.089990	106.39	.00	153.92	.00	260.31	.00	.00	.00	260.31
	TOTAL	.683120	807.67	.00	1,168.38	.00	1,976.05	22.70	.00	.00	1,998.75
2004	M & O	.601650	780.33	.00	1,198.63	.00	1,978.96	18.98	.00	.00	1,997.94
	I & S	.081470	105.65	.00	162.30	.00	267.95	.00	.00	.00	267.95
	TOTAL	.683120	885.98	.00	1,360.93	.00	2,246.91	18.98	.00	.00	2,265.89
2003	M & O	.596220	392.52	.00	743.30	.00	1,135.82	20.53	.00	.00	1,156.35
	I & S	.086900	57.21	.00	108.35	.00	165.56	.00	.00	.00	165.56
	TOTAL	.683120	449.73	.00	851.65	.00	1,301.38	20.53	.00	.00	1,321.91
2002	M & O	.590210	293.42	.00	618.54	.00	911.96	34.61	.00	.00	946.57
	I & S	.099790	49.60	.00	104.57	.00	154.17	.00	.00	.00	154.17
	TOTAL	.690000	343.02	.00	723.11	.00	1,066.13	34.61	.00	.00	1,100.74
2001	M & O	.564720	232.50	.00	421.32	.00	653.82	72.84	.00	.00	726.66
	I & S	.097590	40.18	.00	72.81	.00	112.99	.00	.00	.00	112.99
	TOTAL	.662310	272.68	.00	494.13	.00	766.81	72.84	.00	.00	839.65
2000	M & O	.533960	229.61	.00	447.24	.00	676.85	80.57	.00	.00	757.42
	I & S	.108350	46.59	.00	90.75	.00	137.34	.00	.00	.00	137.34
	TOTAL	.642310	276.20	.00	537.99	.00	814.19	80.57	.00	.00	894.76
1999	M & O	.529360	210.17	.00	430.85	.00	641.02	77.27	.00	.00	718.29
	I & S	.112950	44.85	.00	91.94	.00	136.79	.00	.00	.00	136.79
	TOTAL	.642310	255.02	.00	522.79	.00	777.81	77.27	.00	.00	855.08
1998	M & O	.505610	256.24	.00	556.94	.00	813.18	103.12	.00	.00	916.30
	I & S	.124390	63.03	.00	137.01	.00	200.04	.00	.00	.00	200.04
	TOTAL	.630000	319.27	.00	693.95	.00	1,013.22	103.12	.00	.00	1,116.34

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TAX COLLECTION SYSTEM
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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
1995	M & O	.510030	73.99	.00	178.26	.00	252.25	.00	.00	.00	252.25
	I & S	.089970	13.05	.00	31.44	.00	44.49	.00	.00	.00	44.49
	TOTAL	.600000	87.04	.00	209.70	.00	296.74	.00	.00	.00	296.74
1994	M & O	.471740	64.65	.00	163.52	.00	228.17	.00	.00	.00	228.17
	I & S	.098260	13.47	.00	34.06	.00	47.53	.00	.00	.00	47.53
	TOTAL	.570000	78.12	.00	197.58	.00	275.70	.00	.00	.00	275.70
1993	M & O	.465440	53.88	.00	185.87	.00	239.75	44.04	.00	.00	283.79
	I & S	.104560	12.10	.00	41.76	.00	53.86	.00	.00	.00	53.86
	TOTAL	.570000	65.98	.00	227.63	.00	293.61	44.04	.00	.00	337.65
1992	M & O	.447640	41.96	.00	146.41	.00	188.37	33.06	.00	.00	221.43
	I & S	.112360	10.53	.00	36.76	.00	47.29	.00	.00	.00	47.29
	TOTAL	.560000	52.49	.00	183.17	.00	235.66	33.06	.00	.00	268.72
ALL	M & O		9,362,588.78	.00	73,070.62	.00	9,435,659.40	48,130.76	.00	.00	9,483,790.16
ALL	I & S		2,480,578.34	.00	15,475.00	.00	2,496,053.34	.00	.00	.00	2,496,053.34
ALL	TOTAL		11,843,167.12	.00	88,545.62	.00	11,931,712.74	48,130.76	.00	.00	11,979,843.50
DLQ	M & O		219,434.80	.00	73,070.62	.00	292,505.42	48,130.76	.00	.00	340,636.18
DLQ	I & S		54,119.23	.00	15,475.00	.00	69,594.23	.00	.00	.00	69,594.23
DLQ	TOTAL		273,554.03	.00	88,545.62	.00	362,099.65	48,130.76	.00	.00	410,230.41
CURR	M & O		9,143,153.98	.00	.00	.00	9,143,153.98	.00	.00	.00	9,143,153.98
CURR	I & S		2,426,459.11	.00	.00	.00	2,426,459.11	.00	.00	.00	2,426,459.11
CURR	TOTAL		11,569,613.09	.00	.00	.00	11,569,613.09	.00	.00	.00	11,569,613.09

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
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TAX COLLECTION SYSTEM
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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2021	M & O	.567100	9,143,153.98	.00	.00	.00	9,143,153.98	.00	.00	.00	9,143,153.98
	I & S	.150500	2,426,459.11	.00	.00	.00	2,426,459.11	.00	.00	.00	2,426,459.11
	TOTAL	.717600	11,569,613.09	.00	.00	.00	11,569,613.09	.00	.00	.00	11,569,613.09
2020	M & O	.567100	155,522.96	.00	29,953.91	.00	185,476.87	31,376.88	.00	.00	216,853.75
	I & S	.150500	41,273.47	.00	7,949.41	.00	49,222.88	.00	.00	.00	49,222.88
	TOTAL	.717600	196,796.43	.00	37,903.32	.00	234,699.75	31,376.88	.00	.00	266,076.63
2019	M & O	.567100	37,860.31	.00	11,543.84	.00	49,404.15	8,519.23	.00	.00	57,923.38
	I & S	.150500	10,047.54	.00	3,063.46	.00	13,111.00	.00	.00	.00	13,111.00
	TOTAL	.717600	47,907.85	.00	14,607.30	.00	62,515.15	8,519.23	.00	.00	71,034.38
2018	M & O	.567100	4,423.05	.00	4,145.54	.00	8,568.59	2,121.15	.00	.00	10,689.74
	I & S	.081900	638.76	.00	598.70	.00	1,237.46	.00	.00	.00	1,237.46
	TOTAL	.649000	5,061.81	.00	4,744.24	.00	9,806.05	2,121.15	.00	.00	11,927.20
2017	M & O	.567100	2,927.49	.00	4,324.09	.00	7,251.58	1,857.12	.00	.00	9,108.70
	I & S	.081900	422.79	.00	624.55	.00	1,047.34	.00	.00	.00	1,047.34
	TOTAL	.649000	3,350.28	.00	4,948.64	.00	8,298.92	1,857.12	.00	.00	10,156.04
2016	M & O	.582100	4,092.71	.00	2,380.24	.00	6,472.95	855.76	.00	.00	7,328.71
	I & S	.071900	505.54	.00	294.01	.00	799.55	.00	.00	.00	799.55
	TOTAL	.654000	4,598.25	.00	2,674.25	.00	7,272.50	855.76	.00	.00	8,128.26
2015	M & O	.582100	3,509.17	.00	2,095.84	.00	5,605.01	574.94	.00	.00	6,179.95
	I & S	.071900	433.50	.00	258.83	.00	692.33	.00	.00	.00	692.33
	TOTAL	.654000	3,942.67	.00	2,354.67	.00	6,297.34	574.94	.00	.00	6,872.28
2014	M & O	.608100	2,906.89	.00	2,030.77	.00	4,937.66	480.46	.00	.00	5,418.12
	I & S	.071900	343.71	.00	240.10	.00	583.81	.00	.00	.00	583.81
	TOTAL	.680000	3,250.60	.00	2,270.87	.00	5,521.47	480.46	.00	.00	6,001.93
2013	M & O	.605000	2,560.77	.00	1,870.10	.00	4,430.87	348.76	.00	.00	4,779.63
	I & S	.075000	317.45	.00	231.85	.00	549.30	.00	.00	.00	549.30
	TOTAL	.680000	2,878.22	.00	2,101.95	.00	4,980.17	348.76	.00	.00	5,328.93
2012	M & O	.602600	1,902.67	.00	1,586.73	.00	3,489.40	221.22	.00	.00	3,710.62
	I & S	.077400	244.37	.00	203.81	.00	448.18	.00	.00	.00	448.18
	TOTAL	.680000	2,147.04	.00	1,790.54	.00	3,937.58	221.22	.00	.00	4,158.80
2011	M & O	.602100	1,385.85	.00	1,378.14	.00	2,763.99	314.29	.00	.00	3,078.28
	I & S	.077900	179.31	.00	178.31	.00	357.62	.00	.00	.00	357.62
	TOTAL	.680000	1,565.16	.00	1,556.45	.00	3,121.61	314.29	.00	.00	3,435.90
2010	M & O	.601800	1,236.64	.00	1,344.36	.00	2,581.00	266.09	.00	.00	2,847.09
	I & S	.078200	160.70	.00	174.70	.00	335.40	.00	.00	.00	335.40
	TOTAL	.680000	1,397.34	.00	1,519.06	.00	2,916.40	266.09	.00	.00	3,182.49

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TAX COLLECTION SYSTEM
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YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
2009	M & O	.601800	1,032.26	.00	1,291.43	.00	2,323.69	264.56	.00	.00	2,588.25
	I & S	.078200	134.14	.00	167.80	.00	301.94	.00	.00	.00	301.94
	TOTAL	.680000	1,166.40	.00	1,459.23	.00	2,625.63	264.56	.00	.00	2,890.19
2008	M & O	.602940	1,051.50	.00	1,431.59	.00	2,483.09	191.18	.00	.00	2,674.27
	I & S	.078910	137.62	.00	187.36	.00	324.98	.00	.00	.00	324.98
	TOTAL	.681850	1,189.12	.00	1,618.95	.00	2,808.07	191.18	.00	.00	2,999.25
2007	M & O	.596130	629.77	.00	791.76	.00	1,421.53	101.57	.00	.00	1,523.10
	I & S	.086990	91.90	.00	115.54	.00	207.44	.00	.00	.00	207.44
	TOTAL	.683120	721.67	.00	907.30	.00	1,628.97	101.57	.00	.00	1,730.54
2006	M & O	.593130	561.21	.00	796.94	.00	1,358.15	129.83	.00	.00	1,487.98
	I & S	.089990	85.14	.00	120.90	.00	206.04	.00	.00	.00	206.04
	TOTAL	.683120	646.35	.00	917.84	.00	1,564.19	129.83	.00	.00	1,694.02
2005	M & O	.593130	701.28	.00	1,014.46	.00	1,715.74	22.70	.00	.00	1,738.44
	I & S	.089990	106.39	.00	153.92	.00	260.31	.00	.00	.00	260.31
	TOTAL	.683120	807.67	.00	1,168.38	.00	1,976.05	22.70	.00	.00	1,998.75
2004	M & O	.601650	780.33	.00	1,198.63	.00	1,978.96	18.98	.00	.00	1,997.94
	I & S	.081470	105.65	.00	162.30	.00	267.95	.00	.00	.00	267.95
	TOTAL	.683120	885.98	.00	1,360.93	.00	2,246.91	18.98	.00	.00	2,265.89
2003	M & O	.596220	392.52	.00	743.30	.00	1,135.82	20.53	.00	.00	1,156.35
	I & S	.086900	57.21	.00	108.35	.00	165.56	.00	.00	.00	165.56
	TOTAL	.683120	449.73	.00	851.65	.00	1,301.38	20.53	.00	.00	1,321.91
2002	M & O	.590210	293.42	.00	618.54	.00	911.96	34.61	.00	.00	946.57
	I & S	.099790	49.60	.00	104.57	.00	154.17	.00	.00	.00	154.17
	TOTAL	.690000	343.02	.00	723.11	.00	1,066.13	34.61	.00	.00	1,100.74
2001	M & O	.564720	232.50	.00	421.32	.00	653.82	72.84	.00	.00	726.66
	I & S	.097590	40.18	.00	72.81	.00	112.99	.00	.00	.00	112.99
	TOTAL	.662310	272.68	.00	494.13	.00	766.81	72.84	.00	.00	839.65
2000	M & O	.533960	229.61	.00	447.24	.00	676.85	80.57	.00	.00	757.42
	I & S	.108350	46.59	.00	90.75	.00	137.34	.00	.00	.00	137.34
	TOTAL	.642310	276.20	.00	537.99	.00	814.19	80.57	.00	.00	894.76
1999	M & O	.529360	210.17	.00	430.85	.00	641.02	77.27	.00	.00	718.29
	I & S	.112950	44.85	.00	91.94	.00	136.79	.00	.00	.00	136.79
	TOTAL	.642310	255.02	.00	522.79	.00	777.81	77.27	.00	.00	855.08
1998	M & O	.505610	256.24	.00	556.94	.00	813.18	103.12	.00	.00	916.30
	I & S	.124390	63.03	.00	137.01	.00	200.04	.00	.00	.00	200.04
	TOTAL	.630000	319.27	.00	693.95	.00	1,013.22	103.12	.00	.00	1,116.34

01/12/2022 19:53:40 3921764
 TC298-D SELECTION: SYSTEM
 RECEIPT DATE: ALL
 LOCATION: LOCATION NAME NOT FOUND

TAX COLLECTION SYSTEM
 DEPOSIT DISTRIBUTION
 FROM: 10/01/2021 THRU 12/31/2021
 JURISDICTION: 0033 CITY OF PHARR

PAGE: 55
 INCLUDES AG ROLLBACK

YEAR	FUND	TAX RATE	LEVY PAID	DISCOUNT GIVEN	PENALTY INTEREST	TIF AMOUNT	DISBURSE TOTAL	ATTORNEY	OTHER FEES	REFUND AMOUNT	PAYMENT AMOUNT
1995	M & O	.510030	73.99	.00	178.26	.00	252.25	.00	.00	.00	252.25
	I & S	.089970	13.05	.00	31.44	.00	44.49	.00	.00	.00	44.49
	TOTAL	.600000	87.04	.00	209.70	.00	296.74	.00	.00	.00	296.74
1994	M & O	.471740	64.65	.00	163.52	.00	228.17	.00	.00	.00	228.17
	I & S	.098260	13.47	.00	34.06	.00	47.53	.00	.00	.00	47.53
	TOTAL	.570000	78.12	.00	197.58	.00	275.70	.00	.00	.00	275.70
1993	M & O	.465440	53.88	.00	185.87	.00	239.75	44.04	.00	.00	283.79
	I & S	.104560	12.10	.00	41.76	.00	53.86	.00	.00	.00	53.86
	TOTAL	.570000	65.98	.00	227.63	.00	293.61	44.04	.00	.00	337.65
1992	M & O	.447640	41.96	.00	146.41	.00	188.37	33.06	.00	.00	221.43
	I & S	.112360	10.53	.00	36.76	.00	47.29	.00	.00	.00	47.29
	TOTAL	.560000	52.49	.00	183.17	.00	235.66	33.06	.00	.00	268.72
ALL	M & O		9,368,087.78	.00	73,070.62	.00	9,441,158.40	48,130.76	.00	.00	9,489,289.16
ALL	I & S		2,482,037.70	.00	15,475.00	.00	2,497,512.70	.00	.00	.00	2,497,512.70
ALL	TOTAL		11,850,125.48	.00	88,545.62	.00	11,938,671.10	48,130.76	.00	.00	11,986,801.86
DLQ	M & O		224,933.80	.00	73,070.62	.00	298,004.42	48,130.76	.00	.00	346,135.18
DLQ	I & S		55,578.59	.00	15,475.00	.00	71,053.59	.00	.00	.00	71,053.59
DLQ	TOTAL		280,512.39	.00	88,545.62	.00	369,058.01	48,130.76	.00	.00	417,188.77
CURR	M & O		9,143,153.98	.00	.00	.00	9,143,153.98	.00	.00	.00	9,143,153.98
CURR	I & S		2,426,459.11	.00	.00	.00	2,426,459.11	.00	.00	.00	2,426,459.11
CURR	TOTAL		11,569,613.09	.00	.00	.00	11,569,613.09	.00	.00	.00	11,569,613.09

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 10/01/2021 TO 12/31/2021

FISCAL START: 10/01/2021 END: 09/30/2022 JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	3,586,255.062	98,089,518	3,684,344,580	00.717600	25,839,326.81	12,883
	-----	-----	-----	-----	-----	-----

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2021	25,143,252.18	696,074.63	696,074.63	11,569,613.09	11,569,613.09	14,269,713.72	44.78	0.00
2020	885,838.78	42,232.90-	42,232.90-	196,796.43	196,796.43	646,809.45	23.33	1,350.13-
2019	403,409.47	5,427.57-	5,427.57-	40,949.49	40,949.49	357,032.41	10.29	1,457.98-
2018	221,459.55	7,831.56-	7,831.56-	5,061.81	5,061.81	208,566.18	2.37	537.92-
2017	167,002.75	8,315.18-	8,315.18-	3,350.28	3,350.28	155,337.29	2.11	1,557.40-
2016	123,819.01	484.69-	484.69-	4,598.25	4,598.25	118,736.07	3.73	406.21-
2015	106,458.56	465.95-	465.95-	3,942.67	3,942.67	102,049.94	3.72	465.95-
2014	93,480.17	381.43-	381.43-	3,250.60	3,250.60	89,848.14	3.49	381.43-
2013	73,869.22	362.94-	362.94-	2,878.22	2,878.22	70,628.06	3.92	362.94-
2012	71,404.71	429.99-	429.99-	2,147.04	2,147.04	68,827.68	3.03	429.99-
2011	69,791.20	462.63-	462.63-	1,565.16	1,565.16	67,763.41	2.26	462.63-
2010	68,778.83	289.87-	289.87-	1,397.34	1,397.34	67,091.62	2.04	289.87-
2009	68,369.78	23.32-	23.32-	1,166.40	1,166.40	67,180.06	1.71	23.32-
2008	54,696.71	.00	0.00	1,189.12	1,189.12	53,507.59	2.17	0.00
2007	47,967.29	.00	0.00	721.67	721.67	47,245.62	1.50	0.00
2006	42,640.85	.00	0.00	646.35	646.35	41,994.50	1.52	0.00
2005	38,879.35	.00	0.00	807.67	807.67	38,071.68	2.08	0.00
2004	38,994.10	.00	0.00	885.98	885.98	38,108.12	2.27	0.00
2003	30,307.37	.00	0.00	449.73	449.73	29,857.64	1.48	0.00
2002	28,043.64	.00	0.00	343.02	343.02	27,700.62	1.22	0.00
2001	21,334.51	.00	0.00	272.68	272.68	21,061.83	1.28	0.00
2000	95,245.42	.00	0.00	1,134.12	1,134.12	94,111.30	1.19	0.00
****	27,895,043.45	629,366.60	629,366.60	11,843,167.12	11,843,167.12	16,681,242.93		7,725.77-

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TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 10/01/2021 TO 12/31/2021

AG ROLLBACK ONLY

PAGE: 12

FISCAL START: 10/01/2021 END: 09/30/2022 JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	0	0	0	00.717600	1,725.46	0
	-----	-----	-----	-----	-----	-----

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2020	0.00	1,725.46	1,725.46	0.00	0.00	1,725.46		0.00
2019	6,958.36	1,724.31	1,724.31	6,958.36	6,958.36	1,724.31	80.14	0.00
2018	0.00	4,098.52	4,098.52	0.00	0.00	4,098.52		0.00
2017	0.00	.00	0.00	0.00	0.00	0.00		0.00
****	6,958.36	7,548.29	7,548.29	6,958.36	6,958.36	7,548.29		0.00

TAX COLLECTION SYSTEM
TAX COLLECTOR MONTHLY REPORT
FROM 10/01/2021 TO 12/31/2021

INCLUDES AG ROLLBACK

FISCAL START: 10/01/2021 END: 09/30/2022 JURISDICTION: 0033 CITY OF PHARR

	CERT TAXABLE VALUE	ADJUSTMENTS	ADJ TAX VALUE	TAX RATE	TAX LEVY	PAID ACCTS
	-----	-----	-----	-----	-----	-----
CURRENT YEAR	3,586,255,062	98,089,518	3,684,344,580	00.717600	25,839,326.81	12,883
	-----	-----	-----	-----	-----	-----

YEAR	TAXES DUE	MONTH ADJ	ADJUSTMENT YTD	LEVY PAID	PAID YTD	BALANCE	COLL %	YTD UNCOLL
	-----	-----	-----	-----	-----	-----	-----	-----
2021	25,143,252.18	696,074.63	696,074.63	11,569,613.09	11,569,613.09	14,269,713.72	44.78	0.00
2020	885,838.78	40,507.44-	40,507.44-	196,796.43	196,796.43	648,534.91	23.28	1,350.13-
2019	410,367.83	3,703.26-	3,703.26-	47,907.85	47,907.85	358,756.72	11.78	1,457.98-
2018	221,459.55	3,733.04-	3,733.04-	5,061.81	5,061.81	212,664.70	2.32	537.92-
2017	167,002.75	8,315.18-	8,315.18-	3,350.28	3,350.28	155,337.29	2.11	1,557.40-
2016	123,819.01	484.69-	484.69-	4,598.25	4,598.25	118,736.07	3.73	406.21-
2015	106,458.56	465.95-	465.95-	3,942.67	3,942.67	102,049.94	3.72	465.95-
2014	93,480.17	381.43-	381.43-	3,250.60	3,250.60	89,848.14	3.49	381.43-
2013	73,869.22	362.94-	362.94-	2,878.22	2,878.22	70,628.06	3.92	362.94-
2012	71,404.71	429.99-	429.99-	2,147.04	2,147.04	68,827.68	3.03	429.99-
2011	69,791.20	462.63-	462.63-	1,565.16	1,565.16	67,763.41	2.26	462.63-
2010	68,778.83	289.87-	289.87-	1,397.34	1,397.34	67,091.62	2.04	289.87-
2009	68,369.78	23.32-	23.32-	1,166.40	1,166.40	67,180.06	1.71	23.32-
2008	54,696.71	.00	0.00	1,189.12	1,189.12	53,507.59	2.17	0.00
2007	47,967.29	.00	0.00	721.67	721.67	47,245.62	1.50	0.00
2006	42,640.85	.00	0.00	646.35	646.35	41,994.50	1.52	0.00
2005	38,879.35	.00	0.00	807.67	807.67	38,071.68	2.08	0.00
2004	38,994.10	.00	0.00	885.98	885.98	38,108.12	2.27	0.00
2003	30,307.37	.00	0.00	449.73	449.73	29,857.64	1.48	0.00
2002	28,043.64	.00	0.00	343.02	343.02	27,700.62	1.22	0.00
2001	21,334.51	.00	0.00	272.68	272.68	21,061.83	1.28	0.00
2000	95,245.42	.00	0.00	1,134.12	1,134.12	94,111.30	1.19	0.00
****	27,902,001.81	636,914.89	636,914.89	11,850,125.48	11,850,125.48	16,688,791.22		7,725.77-

01/13/2022 15:18:41 3922955
TC298-X4 SELECTION: DEPOSIT

TAX COLLECTION SYSTEM
DEPOSIT DISTRIBUTION
JURISDICTION SUMMARY

PAGE: 3
INCLUDES AG ROLLBACK

FROM: 12/01/2021 THRU 12/31/2021

UPDATE MODE

JURISDICTION: ALL

ACCOUNT	YEAR	DEPOSIT	LEVY COLLECTED	RENDITION PENALTY	P & I COLLECTED	RENDITION P & I	RENDITION DISCOUNT	APPRAISAL COMMISSION	DISBURSEMENT AMOUNT
CURR FOR 0028 CITY OF MERCEDES			6,746.24	615.46	0.00	0.00	0.00	30.76	6,715.48
BY COUNTY 108			6,746.24	615.46	0.00	0.00	0.00	30.76	6,715.48
DELQ FOR 0028 CITY OF MERCEDES			0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR 0028 CITY OF MERCEDES			6,746.24	615.46	0.00	0.00	0.00	30.76	6,715.48
BY COUNTY 108			6,746.24	615.46	0.00	0.00	0.00	30.76	6,715.48
CURR FOR 0029 CITY OF HIDALGO			9,134.51	830.42	0.00	0.00	0.00	41.56	9,092.95
BY COUNTY 108			9,134.51	830.42	0.00	0.00	0.00	41.56	9,092.95
DELQ FOR 0029 CITY OF HIDALGO			375.12	34.10	423.89	38.53	0.00	3.62	795.39
BY COUNTY 108			375.12	34.10	423.89	38.53	0.00	3.62	795.39
TOTAL FOR 0029 CITY OF HIDALGO			9,509.63	864.52	423.89	38.53	0.00	45.18	9,888.34
BY COUNTY 108			9,509.63	864.52	423.89	38.53	0.00	45.18	9,888.34
CURR FOR 0032 CITY OF MISSION			29,032.95	2,730.95	0.00	0.00	0.00	136.59	28,896.36
BY COUNTY 108			29,032.95	2,730.95	0.00	0.00	0.00	136.59	28,896.36
DELQ FOR 0032 CITY OF MISSION			339.66	32.47	112.48	11.42	0.00	2.22	449.92
BY COUNTY 108			339.66	32.47	112.48	11.42	0.00	2.22	449.92
TOTAL FOR 0032 CITY OF MISSION			29,372.61	2,763.42	112.48	11.42	0.00	138.81	29,346.28
BY COUNTY 108			29,372.61	2,763.42	112.48	11.42	0.00	138.81	29,346.28
CURR FOR 0033 CITY OF PHARR			58,588.79	5,880.89	0.00	0.00	0.00	294.07	58,294.72
BY COUNTY 108			58,588.79	5,880.89	0.00	0.00	0.00	294.07	58,294.72
DELQ FOR 0033 CITY OF PHARR			407.25	38.37	101.37	9.69	0.00	2.40	506.22
BY COUNTY 108			407.25	38.37	101.37	9.69	0.00	2.40	506.22
TOTAL FOR 0033 CITY OF PHARR			58,996.04	5,919.26	101.37	9.69	0.00	296.47	58,800.94
BY COUNTY 108			58,996.04	5,919.26	101.37	9.69	0.00	296.47	58,800.94
CURR FOR 0034 CITY OF PENITAS			840.31	76.39	0.00	0.00	0.00	3.82	836.49
BY COUNTY 108			840.31	76.39	0.00	0.00	0.00	3.82	836.49
DELQ FOR 0034 CITY OF PENITAS			0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL FOR 0034 CITY OF PENITAS			840.31	76.39	0.00	0.00	0.00	3.82	836.49
BY COUNTY 108			840.31	76.39	0.00	0.00	0.00	3.82	836.49
CURR FOR 0035 CITY OF LA JOYA			2,524.96	229.54	0.00	0.00	0.00	11.48	2,513.48
BY COUNTY 108			2,524.96	229.54	0.00	0.00	0.00	11.48	2,513.48
DELQ FOR 0035 CITY OF LA JOYA			26.66	2.42	9.33	0.85	0.00	0.16	35.83
BY COUNTY 108			26.66	2.42	9.33	0.85	0.00	0.16	35.83
TOTAL FOR 0035 CITY OF LA JOYA			2,551.62	231.96	9.33	0.85	0.00	11.64	2,549.31
BY COUNTY 108			2,551.62	231.96	9.33	0.85	0.00	11.64	2,549.31
CURR FOR 0036 CITY OF PROGRESO			584.22	53.11	0.00	0.00	0.00	2.66	581.56
BY COUNTY 108			584.22	53.11	0.00	0.00	0.00	2.66	581.56
DELQ FOR 0036 CITY OF PROGRESO			168.67	15.46	37.10	3.40	0.00	0.94	204.83
BY COUNTY 108			168.67	15.46	37.10	3.40	0.00	0.94	204.83
TOTAL FOR 0036 CITY OF PROGRESO			752.89	68.57	37.10	3.40	0.00	3.60	786.39
BY COUNTY 108			752.89	68.57	37.10	3.40	0.00	3.60	786.39



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 5.C.

DATE SUBMITTED: January 25, 2022

MEETING DATE: February 7, 2022

FROM: Karla Saavedra, Finance Director

DEPARTMENT: Finance

DIRECTOR: Karla Saavedra

Agenda Item: Submission of 1st Quarter 2021-2022 City of Pharr Investment Report.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: This report is to comply with the Public Funds Investment Act Reporting requirements. In the past, we used to report Investments in the Quarterly Report. Finance is now recommending to issue a separate report as part of City Manager's Report every quarter.

Fiscal Consideration: n/a

Staff Recommendation: n/a

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Karla Saavedra

Created/Initiated - 1/25/2022

Karla Saavedra

Approved - 2/4/2022

Karla Saavedra

Approved - 2/4/2022

Patricia Rigney

Approved - 2/4/2022

City Management Office

Final Approval - 2/4/2022

City of Pharr Investment Report 1st Quarter FY 2021-2022



Contents



Investment Report Summary -	01
Comparison of Portfolio -	02
Change in Market Value-	03
Weighted Average Maturity and Yield-	04
Benchmarks and Depository Collateral-	05

City of Pharr, TX

Investment Report Summary

December 31st , 2021



COMPLIANCE

This report complies with the requirements of the Public Funds Investment Act as well as the City of Pharr's adopted investment policy. The City is in compliance with all provisions of the Public Funds Investment Act and the City of Pharr's investment policy. The City's investment portfolio includes activity in demand deposits, Certificates of Deposits and Investment Pools.

LIQUIDITY

The greatest length of maturity for all of our investments is 347 days. The weighted average maturity including demand deposits is 5.91 day and 64.54 day without demand deposits. Both of these amounts are within legal and City requirements.

CHANGE IN BOOK AND MARKET VALUE

The investment book value was roughly **\$165.04 million** and had increased by approximately \$18.23 million from the previous quarter. This increase is mainly due to the revenue bond proceeds recently issued for the Bridge DAP program Project of \$22 Million in October 2021.

PORTFOLIO YIELD

The portfolio yield of .19% was at the same level within the benchmark yields on the six month T-Bill and Average Federal Funds Rate, which were 0.08% and 0.19% respectively (per Federal Reserve website yield postings). The spread between the portfolio yield and the benchmark yield is mainly due to the depository's favorable interest rate. Safety and liquidity is a greater concern than yield.

INVESTMENT MATURITIES/PURCHASES

The attached schedules are also a part of this investment report.

Karla Saavedra, CGFO
Finance Director



City of Pharr, TX

Comparison of Portfolio to Policy Limits

as of December 31st, 2021

Limits on Types of Securities	Target Investment Level	Portfolio Cap	Actual Percentage of Portfolio	Positive/(Negative) % Variance Policy Limits
Demand Deposits	N/A	N/A	92.27%	N/A
Certificates of Deposits	10%	30%	0.37%	29.63%
U.S. Treasury Obligations	30%	80%	0.00%	80.00%
U.S. Government Securities	30%	50%	0.00%	50.00%
Public Funds Investment Pools	30%	80%	7.35%	72.64%

Limits on Maturities	Minimum Allowable % of Portfolio	Actual Percentage of Portfolio	Positive/(Negative) % Variance Policy Limits
Available within 1 month	25%	92.27%	67.27%
Available within 3 months	33%	92.27%	59.27%
Available within 6 months	50%	92.45%	42.45%
Available within 1 year	70%	96.60%	26.60%
Available within 2 years	100%	100%	N/A

	Maximum Allowable	Maximum Actual Maturity	Policy Limit Days Available
Days to Maturity	730	347	383

City of Pharr, TX

Market Value Analysis

December 31st, 2021

Beginning Value-September 30, 2021	\$146,819,232
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Investment Activity:

Purchases* _____	\$5,000,000
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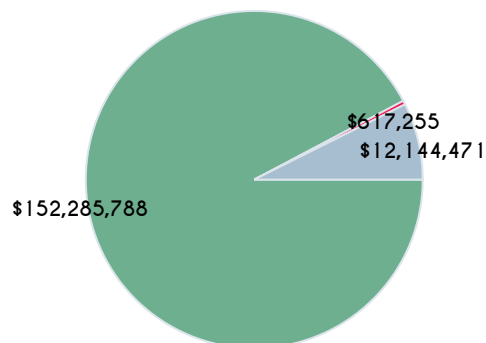
Net Changes in Market Price _____	\$7,818
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Bank and Pooled Investment Deposits/(Withdrawals)-Net _____	\$13,220,464
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\$165,047,514

Ending Value-December 31st, 2021

(Market Value)



■ Demand Deposits	\$152,285,788
■ Certificates of Deposit	\$617,255
■ Investment Pools	\$12,144,471

City of Pharr, TX
Weighted Average
December 31st, 2021



92.27%

or \$152.3 Million
in Demand Deposits
at at average of .20%
YTM



.37%

or \$.617 Million
in Demand Deposits
at at average of .20%
YTM



7.36%

or \$12.14
in Investment Pool at TexPool
.04% YTM

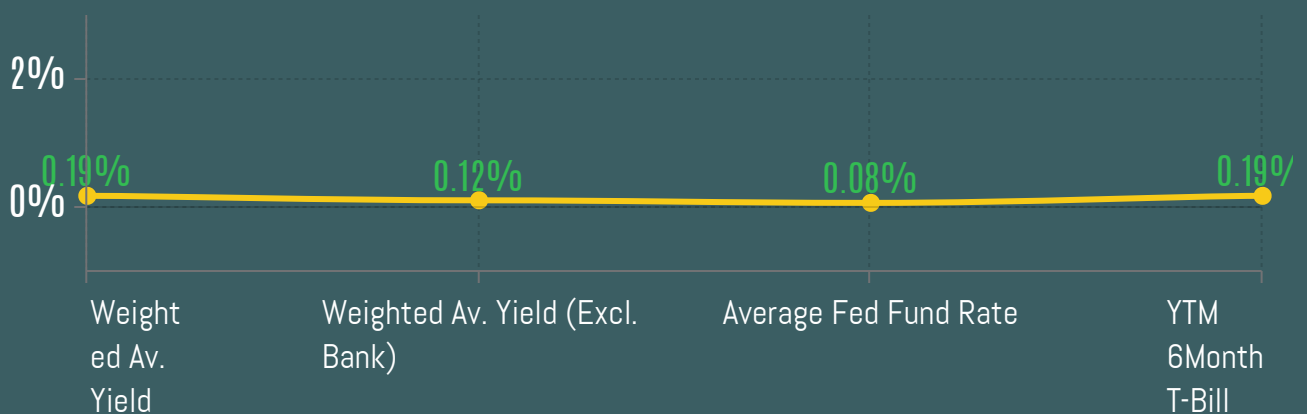
5.91

Weighted Average Days to
Maturity

64.54

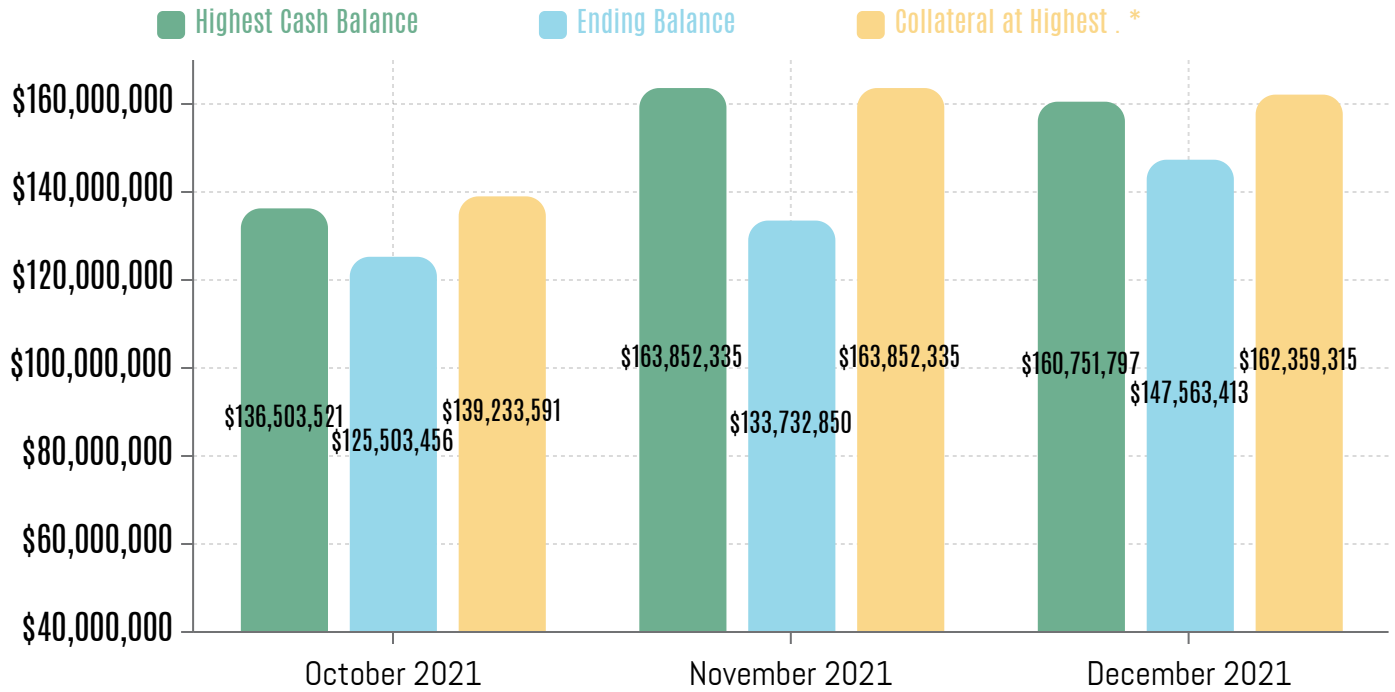
Weighted Average Days to
Maturity-(Excl. depository bank)

Benchmark Rates

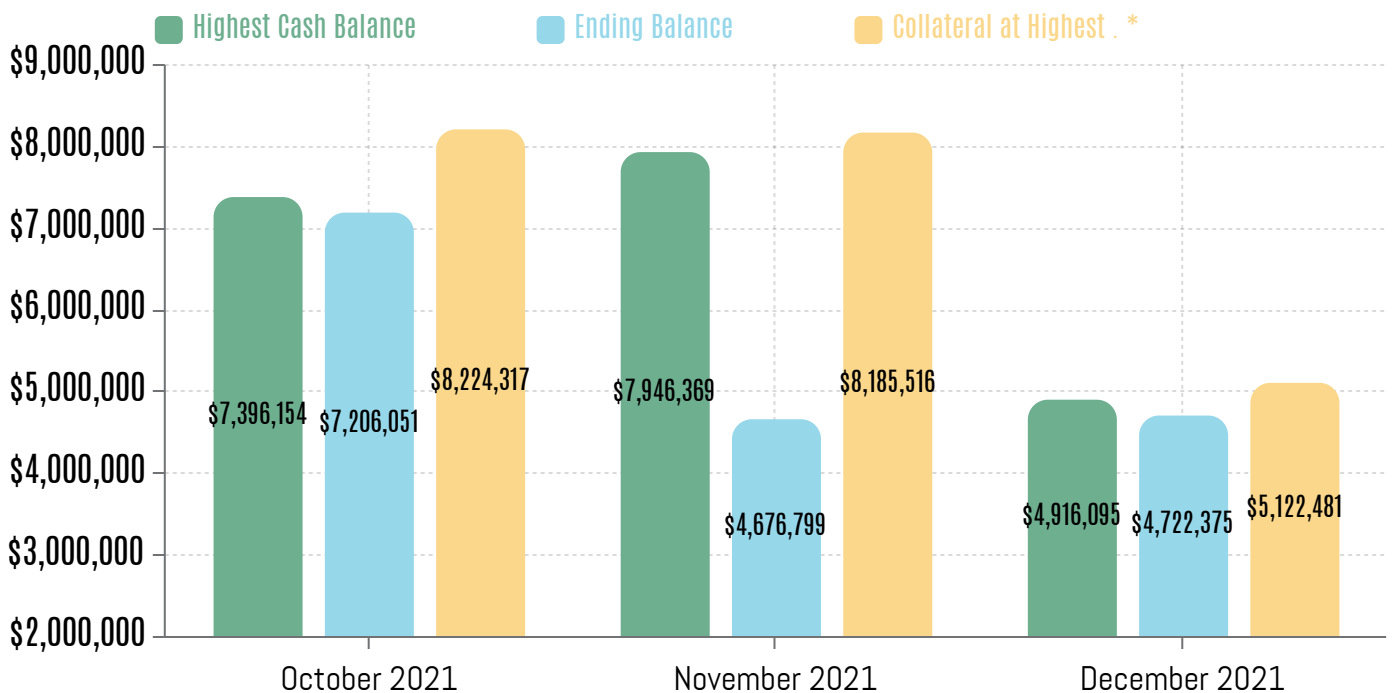


City of Pharr, TX Depository Collateral December 31st, 2021

City of Pharr



PEDC



* Calculated as percentage above highest cash balance per LSNB



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.A.

DATE SUBMITTED: January 27, 2022

MEETING DATE: February 7, 2022

FROM: Hilda Pedraza, City Clerk

DEPARTMENT: Administration

DIRECTOR: Edward Wylie

Agenda Item: Approval of minutes for January 10, 2022 Regular Called Meeting and January 17, 2022 Regular Called Meeting.

Classification: Consent

(* If closed session, City Attorney must review and approve.)

Issue: Minutes for City Commission Meetings.

Fiscal Consideration: No fiscal consideration

Staff Recommendation: Approval.

Alternatives: N/A

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Hilda Pedraza
City Management Office

Created/Initiated - 1/27/2022
Final Approval - 2/4/2022

**MINUTES
BOARD OF COMMISSIONERS
REGULAR CALLED MEETING
MONDAY, JANUARY 10, 2022
118 SOUTH CAGE 2nd FLOOR**

The Board of Commissioners of the City of Pharr, Texas, met in a Regular Called Meeting on Monday, January 10, 2022 and following is the record of attendance.

BOARD OF COMMISSIONERS PRESENT: Mayor Ambrosio Hernandez
Comm. Eleazar Guajardo
Comm. Roberto "Bobby" Carrillo
Comm. Ramiro Caballero
Comm. Ricardo Medina
Mayor Pro Tem Daniel Chavez
Comm. Itza Flores

BOARD OF COMMISSIONERS ABSENT: None

STAFF PRESENT: Edward Wylie, Interim City Manager
Anali Alanis, Assistant City Manager
Annie Reeves, Assistant City Manager
Hilda Pedraza, City Clerk
Maria Rangel, Asst. City Engineer
Karla Saavedra, Finance Director
Juan Villescas, Municipal Judge
Andy Harvey, Police Chief
Pilar Rodriguez, Fire Chief
Roy Rodriguez, Interim Dev. Svcs. Director
Olga Garza, Public Works Director
Melanie Cano, O.S.E. Director
Sergio Alanis, Parks & Rec. Director
Cynthia Garza, CDBG/External Affairs
Adolfo Garcia, Library Director
Rogelio Martinez, Assistant I.T. Director
Luis Bazan, Bridge Director
Ignacio Amezcua, Purchasing Director
Danny Ramirez, E.M.S. Chief
Marcela Beas, Chamber President
Yuri Gonzalez, Communications Officer
Kenneth Ennis, Public Safety Comm. Dir.

CITY ATTORNEY

Patricia Rigney, City Attorney

ITEM 1. CALL TO ORDER

A) ROLL CALL AND POSSIBLE ACTION ON THE EXCUSING OF ANY ABSENT MEMBER OF THE GOVERNING BOARD

MINUTES: REGULAR CALLED MEETING

January 10, 2022

Mayor Pro Tem Chavez called the meeting to order at 4:02 p.m. Roll call established a quorum.

Mayor Hernandez was not present at the time of roll call but arrived at 4:22 p.m.

B) PLEDGE OF ALLEGIANCE/INVOCATION

Luis Bazan, Bridge Director, led the pledge of allegiance and said the invocation.

At this time, Ed Wylie, Interim City Manager, asked everyone to remain standing for a moment of silence for the passing of Pharr Police Officer Robert Quintanilla and Contractor Fernando Saenz and his wife.

ITEM 3. PROCLAMATIONS

A) PROCLAMATION PROCLAIMING JANUARY 2022 AS HUMAN TRAFFICKING AWARENESS AND PREVENTION MONTH (POLICE)

Andy Harvey, Chief of Police, stated the Pharr Police Department recognizes and participates in public awareness campaign for human trafficking and asked the community to educate themselves about human trafficking. At this time, he introduced Nancy Gonzalez, Human Trafficking Liaison, and thanked the Commission for the recognition.

Mayor Pro Tem Chavez read proclamation proclaiming January 2022 as Human Trafficking Awareness and Prevention Month and presented proclamation to Police Department staff.

ITEM 3. PUBLIC TESTIMONY

There were no comments from the public.

ITEM 4. PUBLIC HEARINGS

A) PUBLIC HEARING ON DEVELOPMENT SERVICES CASES

Ed Wylie, Interim City Manager, opened the public hearing. There being no comments from the public, the public hearing was closed.

ITEM 5. CITY MANAGER'S REPORTS

A) CITY ENGINEER'S REPORT

Ed Wylie, Interim City Manager, stated projects were on track and questions could be entertained at this time.

MINUTES: REGULAR CALLED MEETING

January 10, 2022

Andy Harvey, Police Chief, announced Michael Mata was appointed as First Regional Director for Texas Law Enforcement Peer Network by the Caruth Police Institute at UTN Dallas. He stated the regional office in Pharr was the first of three regional network offices to appoint a director and stated now officers would have a resource that is readily available when they experience a crisis.

Ed Wylie, Interim City Manager, reported the City of Pharr in partnership with DHR Health, was hosting a Pfizer vaccine clinic at the Pharr EMS headquarters located at 3000 N. Cage Blvd., in Pharr. He stated beginning Tuesday, January 4, 2022, vaccine boosters would be available every Tuesday through Friday, from 9:00 a.m. to 8:00 p.m.

Ed Wylie, Interim City Manager, reported a fire incident had occurred on January 1, 2022 at Matt's Cash and Carry Building Materials and called upon Pilar Rodriguez, Fire Chief, for a presentation.

Pilar Rodriguez, Fire Chief, recognized Stefano's Pizza for feeding first responders at Matt's Cash and Carry fire and presented a plaque to Alan Dewalkat. He further recognized another individual for donating food through Church's Chicken and thanked them for their generosity.

ITEM 6. CONSENT AGENDA

- A) APPROVAL OF MINUTES FOR DECEMBER 20, 2021 REGULAR CALLED MEETING (ADMINISTRATION)**
- B) CONSIDERATION AND ACTION, IF ANY, ON ORDINANCE AMENDING ORDINANCE O-2021-57 RELATING TO THE NUMBER OF AUTHORIZED CIVIL SERVICE POSITIONS WITHIN THE FIRE AND POLICE DEPARTMENTS (3RD AND FINAL READING)**
- C) CONSIDERATION AND ACTION, IF ANY, ON REQUEST FROM HIDALGO COUNTY ELECTIONS DEPARTMENT TO USE JOSE PEPE SALINAS COMMUNITY CENTER AND DEVELOPMENT AND RESEARCH CENTER AS A POLLING LOCATIONS FOR ALL UPCOMING 2022 ELECTIONS (ADMINISTRATION)**
- D) CONSIDERATION AND ACTION, IF ANY, ON CARNIVAL AND FUN FAIR TO BE HELD FROM FEBRUARY 3, 2022 TO FEBRUARY 20, 2022 AT 2301 N. CAGE AND WAIVE APPLICATION FEES (ADMINISTRATION)**
- E) CONSIDERATION AND ACTION, IF ANY, ON DEVELOPMENT SERVICES CASES:**

1. VICTOR ARNOLD MEZA REQUESTED A LIFE OF THE USE CONDITIONAL USE PERMIT TO ALLOW A NEW TELECOMMUNICATIONS TOWER IN AN AGRICULTURAL AND/OR OPEN SPACE DISTRICT (A-O). THE PROPERTY IS LEGALLY DESCRIBED AS

MINUTES: REGULAR CALLED MEETING

January 10, 2022

BEING .0006 ACRES, MORE OR LESS, OUT OF LOT 229, KELLY PHARR SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY'S PHYSICAL ADDRESS IS 300 WEST HALL ACRES SUITE G. CUP#211173 (DEVELOPMENT SERVICES)

F) PLATS:

1. SALINAS ENGINEERING & ASSOCIATES, REPRESENTING VICTOR RIOS, SR. OWNER, REQUESTED PRELIMINARY PLAT APPROVAL OF THE PROPOSED LOTS 44A, 44B, 44C, AND 44D, REPLAT OF LOT 44, BEAMSLEY SUBDIVISION. THE PROPERTY IS LEGALLY DESCRIBED AS BEING A 0.65 ACRE TRACT OF LAND, MORE OR LESS, KNOWN AS ALL OF LOT 44, BEAMSLEY SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY'S PHYSICAL ADDRESS IS 1401 W. EISENHOWER STREET. SUB#211142 (DEVELOPMENT SERVICES)

Ed Wylie, Interim City Manager, introduced the item and recommended approval of consent agenda.

Comm. Carrillo **moved** to approve as recommended. Comm. Caballero seconded the motion and when put to a vote, it carried unanimously.

Ordinance No. O-2022-01 is filed with the City Clerk's Office.

Correction to O-2022-01 was made. This Ordinance was for an additional ten (10) Police Officers only. No changes to Fire Department staff were reported.

At this time, Ed Wylie, Interim City Manager, stated they would deviate from the agenda and go into closed session. There was no objection.

ITEM 10. CLOSED SESSION: IN ACCORDANCE WITH CHAPTER 551 OF THE TEXAS GOV'T. CODE, THE PHARR BOARD OF COMMISSIONERS HEREBY GIVES NOTICE THAT IT MAY MEET IN A CLOSED (NON-PUBLIC) EXECUTIVE SESSION TO DISCUSS THE ITEMS LISTED ON THE PUBLIC PORTION OF THE MEETING AGENDA IN ACCORDANCE WITH THE FOLLOWING BELOW

The time being 4:21 p.m., Mayor Pro Tem Chavez stated the commission would be entering into closed session in accordance with Chapter 551 of the Texas Govt. Code to discuss agenda items listed in the public portion of the agenda and Pursuant to Sections 551.071, 551.072, 551.074, 551.076, 551.084 and 551.087.

Mayor Hernandez entered the meeting at this point on the agenda. The time being 4:22 p.m.

ITEM 11. RECONVENE

The time being 5:21 p.m., Mayor Hernandez stated the commission would be resuming the open meeting.

REGULAR AGENDA - OPEN SESSION

ITEM 6. ORDINANCES AND RESOLUTIONS

A) CONSIDERATION AND ACTION, IF ANY, ON RESOLUTION AUTHORIZING PHARR POLICE DEPARTMENT TO APPLY FOR A BODY-WORN CAMERA GRANT PROGRAM THROUGH THE OFFICE OF THE GOVERNOR, PUBLIC SAFETY OFFICE CRIMINAL JUSTICE DIVISION (POLICE)

Ed Wylie, Interim City Manager, introduced the item. He briefly stated the grant was for \$66,666.67 and required a 25% match by the City and recommended approval.

Comm. Guajardo **moved** to approve as recommended. Comm. Medina seconded the motion and when put to a vote, it carried unanimously.

Resolution No. R-2022-01 is filed with the City Clerk's Office.

C) CONSIDERATION AND ACTION, IF ANY, ON RESOLUTION BETWEEN THE CITY OF PHARR AND THE PHARR ECONOMIC DEVELOPMENT CORPORATION APPROVING AN INTERLOCAL AGREEMENT AUTHORIZING THE FIBER OPTIC SYSTEM PROJECT (ADMINISTRATION)

Ed Wylie, Interim City Manager, introduced the item. He briefly stated this was for the fiber optic system project and the City would be responsible for the operations, the use, and payment of the notes. He further recommended approval.

Comm. Guajardo **moved** to approve as recommended. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

Resolution No. R-2022-02 is filed with the City Clerk's Office.

ITEM 8. PURCHASING

A) CONSIDERATION AND ACTION, IF ANY, ON THE PURCHASE OF A MOBILE OFFICE UNIT FOR ANIMAL CONTROL DIVISION FROM A-1 HOMES DONNA OUT OF DONNA, TEXAS IN THE AMOUNT OF \$67,199 (PUBLIC WORKS)

Ed Wylie, Interim City Manager, introduced the item. He briefly stated the existing mobile office unit was deteriorated and recommended approval.

Comm. Medina **moved** to approve as recommended. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

B) CONSIDERATION AND ACTION, IF ANY, ON THE PURCHASE OF A BACKHOE LOADER FROM DOGGETT HEAVY MACHINERY, OUT OF SAN JUAN, TEXAS, THROUGH BUYBOARD CONTRACT # 597-19 IN THE AMOUNT NOT TO EXCEED \$125,403.67 (PUBLIC UTILITIES)

Ed Wylie, Interim City Manager, introduced the item and recommended approval.

MINUTES: REGULAR CALLED MEETING
January 10, 2022

Comm. Guajardo **moved** to approve as recommended. Comm. Caballero seconded the motion and when put to a vote, it carried unanimously.

- C) CONSIDERATION AND ACTION, IF ANY, ON THE PURCHASE OF WASTEWATER PUMPS, BYPASS DIESEL PUMPS AND ODOR CONTROL PUMP SYSTEM FOR LIFT STATIONS FROM PRECISION PUMP SYSTEMS, OUT OF EDINBURG, TEXAS, THROUGH BUYBOARD CONTRACT # 589-19 IN THE AMOUNT NOT TO EXCEED \$492,219.60 (PUBLIC UTILITIES)**

Ed Wylie, Interim City Manager, introduced the item and recommended approval.

Comm. Carrillo **moved** to approve as recommended. Comm. Chavez seconded the motion and when put to a vote, it carried unanimously.

ITEM 9. CONTRACTS/AGREEMENTS:

- A) CONSIDERATION AND ACTION, IF ANY, AUTHORIZING CITY MANAGER TO AMEND THE AGREEMENT WITH THE CONSTRUCTION MANAGER AT RISK (CMAR) FOR THE PARKS MAINTENANCE BUILDING (ENGINEERING)**

Ed Wylie, Interim City Manager, introduced the item. He briefly stated the contract would be increased by \$1,010,802 and the project was budget. He further recommended approval.

Comm. Carrillo **moved** to approve as recommended. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

- B) CONSIDERATION AND ACTION, IF ANY, AUTHORIZING CITY MANAGER TO AMEND THE AGREEMENT WITH S&B INFRASTRUCTURE, LTD. FOR PROFESSIONAL ENGINEERING SERVICES FOR THE HI-LINE ROAD PROJECT (ENGINEERING)**

Ed Wylie, Interim City Manager, introduced the item. He stated the project needed to be amended to include additional work related to a storm sewer trunkline that belonged to TxDOT and recommended approval.

Comm. Medina **moved** to approve as recommended. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

- C) CONSIDERATION AND ACTION, IF ANY, AUTHORIZING CITY MANAGER TO TERMINATE THE AGREEMENT WITH S&B INFRASTRUCTURE, LTD. FOR THE ANAYA ROAD PROJECT (ENGINEERING)**

Ed Wylie, Interim City Manager, introduced the item. He stated the remaining balance of \$655,259.03 would be moved to the Hi-Line Road priority project and recommended to terminate the agreement with S&B Infrastructure, LTD.

Comm. Guajardo **moved** to approve. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

D) CONSIDERATION AND ACTION, IF ANY, ON INTERLOCAL COOPERATION AGREEMENT BETWEEN CITY OF PHARR AND VANGUARD ACADEMY FOR THE USE OF A PORTABLE BUILDING LOCATED AT 1407 W. MOORE RD. (POLICE)

Ed Wylie, Interim City Manager, introduced the item. He briefly stated the portable building would be used by the Pharr Police Department to house their mental health unit and recommended approval.

Comm. Chavez **moved** to approve as recommended. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

E) CONSIDERATION AND ACTION, IF ANY, AUTHORIZING CITY MANAGER TO AWARD CITY-WIDE LAWN AND LANDSCAPING SERVICES CONTRACT TO SOUTH TEXAS LANDSCAPES MAINTENANCE, IRRIGATION, PEST CONTROL LLC OUT OF PENITAS, TEXAS (PURCHASING)

Ed Wylie, Interim City Manager, introduced the item and recommended approval.

Comm. Medina **moved** to approve as recommended. Comm. Chavez seconded the motion and when put to a vote, it carried unanimously.

F) CONSIDERATION AND ACTION, IF ANY, ON PROJECT ARTIC (TABLED) (PEDC II)

Ed Wylie, Interim City Manager, introduced the item and recommended the item be untabled.

Comm. Carrillo **moved** to untable item. Comm. Guajardo seconded the motion and when put to a vote, it carried unanimously.

Comm. Carrillo **moved** to approve as discussed in closed session. Comm. Caballero seconded the motion and when put to a vote, it carried unanimously.

G) CONSIDERATION AND ACTION, IF ANY, ON PROJECT CIP (TABLED) (PEDC II)

Ed Wylie, Interim City Manager, introduced the item and recommended the item be untabled.

Comm. Carrillo **moved** to untable item. Comm. Medina seconded the motion and when put to a vote, it carried unanimously.

MINUTES: REGULAR CALLED MEETING

January 10, 2022

Comm. Carrillo **moved** to approve as discussed in closed session. Comm. Caballero seconded the motion and when put to a vote, it carried unanimously.

ITEM 12. ADJOURNMENT

There being no other business to come before the board, Comm. Medina **moved** to adjourn. Comm. Caballero seconded the motion and when put to a vote, the motion carried unanimously. Meeting adjourned at 5:27 p.m.

CITY OF PHARR

AMBROSIO HERNANDEZ
MAYOR

**STATE OF TEXAS
COUNTY OF HIDALGO
CITY OF PHARR**

ON THIS THE 10th DAY OF JANUARY 2022 the Board of Commissioners of the City of Pharr, Texas convened in a **REGULAR CALLED MEETING** at the Commissioner's Room located at 118 S. Cage, 2nd Floor, Pharr, Texas. The meeting being open to the public and notice of said meeting, giving the date, place, subject, hereof, having been posted in accordance with Chapter 551, Texas Government Code (Open Meetings Act) and there being present a quorum, I, **HILDA PEDRAZA, CITY CLERK**, of the City of Pharr, Texas, certify that this is a true and correct copy of the minutes.

ATTEST:

HILDA PEDRAZA, CITY CLERK

APPROVED:

**MINUTES
BOARD OF COMMISSIONERS
REGULAR CALLED MEETING
MONDAY, JANUARY 17, 2022
118 SOUTH CAGE 2nd FLOOR**

The Board of Commissioners of the City of Pharr, Texas, met in a Regular Called Meeting on Monday, January 17, 2022 and following is the record of attendance.

BOARD OF COMMISSIONERS PRESENT: Comm. Eleazar Guajardo
Comm. Roberto "Bobby" Carrillo
Comm. Ramiro Caballero
Comm. Ricardo Medina
Mayor Pro Tem Daniel Chavez
Comm. Itza Flores

BOARD OF COMMISSIONERS ABSENT: Mayor Ambrosio Hernandez

STAFF PRESENT: Edward Wylie, Interim City Manager
Anali Alanis, Assistant City Manager
Annie Reeves, Assistant City Manager
Hilda Pedraza, City Clerk
Maria Rangel, Asst. City Engineer
Karla Saavedra, Finance Director
Juan Villescas, Municipal Judge
Andy Harvey, Police Chief
Pilar Rodriguez, Fire Chief
Roy Rodriguez, Interim Dev. Svcs. Director
Olga Garza, Public Works Director
Melanie Cano, O.S.E. Director
Sergio Alanis, Parks & Rec. Director
Adolfo Garcia, Library Director
Rogelio Martinez, Assistant I.T. Director
Luis Bazan, Bridge Director
Ignacio Amezcua, Purchasing Director
Danny Ramirez, E.M.S. Chief
Marcela Beas, Chamber President
Yuri Gonzalez, Communications Officer
Melanie Gutierrez, Public Safety Comm.

CITY ATTORNEY

Patricia Rigney, City Attorney

ITEM 1. CALL TO ORDER

A) ROLL CALL AND POSSIBLE ACTION ON THE EXCUSING OF ANY ABSENT MEMBER OF THE GOVERNING BOARD

MINUTES: REGULAR CALLED MEETING
January 17, 2022

Mayor Pro Tem Chavez called the meeting to order at 4:00 p.m. Roll call established a quorum.

Comm. Guajardo **moved** to excuse absent member. Mayor Pro Tem Chavez seconded the motion and when put to a vote, it carried unanimously.

B) PLEDGE OF ALLEGIANCE/INVOCATION

Luis Bazan, Bridge Director, led the pledge of allegiance and said the invocation.

ITEM 2. PUBLIC TESTIMONY

There were no comments from the public.

ITEM 3. PUBLIC HEARINGS

A) PUBLIC HEARING ON DEVELOPMENT SERVICES CASES

Ed Wylie, Interim City Manager, opened the public hearing. There being no comments from the public, the public hearing was closed.

ITEM 4. CITY MANAGER'S REPORTS

A) SUBMISSION OF SALES TAX COLLECTION REPORT FOR JANUARY 2022

Ed Wylie, Interim City Manager, reported the City of Pharr had an increase of 21.22% compared to last year and an overall 17% growth compared to last year's collections

Ed Wylie, Interim City Manager, further reported a ribbon cutting ceremony for the new Natatorium was scheduled for Saturday, January 29, 2022 at 9:00 a.m. He also stated the TRI-Pharr Warrior Race would take place on the same date at the Pharr natatorium and invited the public to register.

ITEM 5. CONSENT AGENDA

A) CONSIDERATION AND ACTION, IF ANY, IN ALLOWING THE PHARR POLICE DEPARTMENT TO PARTNER WITH TEXAS TROPICAL BEHAVIORAL HEALTH IN THE IMPLEMENTATION OF THE DEPARTMENT OF JUSTICE-BUREAU OF JUSTICE ASSISTANCE PROGRAM; CONNECT AND PROTECT GRANT (POLICE)

B) CONSIDERATION AND ACTION, IF ANY, ON DEVELOPMENT SERVICES CASES:

MINUTES: REGULAR CALLED MEETING

January 17, 2022

1. GERARDO GUADALUPE GARZA JR., OWNER, REQUESTED A CHANGE OF ZONE FROM SINGLE-FAMILY RESIDENTIAL DISTRICT (R-1) TO RESIDENTIAL MULTI-FAMILY DISTRICT (R-MF). THE PROPERTY IS LEGALLY DESCRIBED AS BEING LOT 1, VILLA BAEZ SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY IS PHYSICALLY LOCATED AT 320 EAST JONES AVENUE. COZ#201149

2. TEXAS HIGHWAY SYSTEMS INC., REPRESENTING GERALD SIMPSON, OWNER, REQUESTED A CHANGE OF ZONE FROM GENERAL BUSINESS DISTRICT (C) AND AGRICULTURAL AND/OR OPEN SPACE DISTRICT (A-O) TO HEAVY COMMERCIAL DISTRICT (H-C). THE PROPERTY IS LEGALLY DESCRIBED AS BEING ALL OF LOT 107, KELLY PHARR SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY'S PHYSICAL ADDRESS IS 405 WEST NOLANA LOOP. COZ#211276

3. ROBERT VECCHIO, D/B/A R-V CONTRACTORS, REQUESTED A CHANGE OF ZONE FROM GENERAL BUSINESS DISTRICT (C) TO HEAVY COMMERCIAL DISTRICT (H-C). THE PROPERTY IS LEGALLY DESCRIBED AS BEING ALL OF LOT 2, JOHNSTONE SUPPLY SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY'S PHYSICAL ADDRESS IS 901 WEST SHARM DRIVE. COZ#211277

4. MARISCOS EL MUELLE, LLC, D/B/A MUELLE 37, REQUESTED RENEWAL OF THE CONDITIONAL USE PERMIT TO ALLOW THE SALE OF ALCOHOLIC BEVERAGES FOR ON-PREMISE CONSUMPTION IN A GENERAL BUSINESS DISTRICT (C). THE PROPERTY IS LEGALLY DESCRIBED AS BEING 0.28 ACRES, MORE OR LESS, OUT OF LOT A, H E B FUTURAMA SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY'S PHYSICAL ADDRESS IS 1300 EAST BUSINESS HIGHWAY 83, SUITE 6. CUP#201258

C) PLATS:

1. R. E. GARCIA & ASSOCIATES, REPRESENTING ROSANA RIOJAS, PRESIDENT FOR RICH HERITAGE CONSTRUCTION, INC., REQUESTED FINAL PLAT APPROVAL OF THE PROPOSED HERITAGE MANOR NO.3 SUBDIVISION. THE PROPERTY IS LEGALLY DESCRIBED AS BEING A 2.68 OF AN ACRE TRACT OF LAND BEING A PORTION OF LOT 1, POSADAS SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY IS LOCATED WITHIN THE 1300 BLOCK OF WEST HERITAGE DR. SUB#210828

2. SAM ENGINEERING & SURVEYING, REPRESENTING MARIA DEL CARMEN PACHECO, MEMBER FOR ENCARLEN, LTD, REQUESTED FINAL PLAT APPROVAL OF THE PROPOSED VILLA ESPAÑA ESTATES PHASE IV SUBDIVISION. THE PROPERTY IS LEGALLY DESCRIBED AS BEING A 0.88 ACRE TRACT OF LAND OUT OF A 5.36 ACRES OUT OF LOT 8, BLOCK 9, A.J. MCCOLL SUBDIVISION, PHARR, HIDALGO COUNTY, TEXAS. THE PROPERTY IS LOCATED WITHIN THE 2700 BLOCK OF SOUTH JACKSON ROAD. SUB#210832

Ed Wylie, Interim City Manager, introduced the item. He briefly stated staff recommended item 5.B.1 be reverted to Planning and Zoning Commission for reconsideration and recommended approval of the remaining items.

Comm. Guajardo **moved** to approve as recommended. Comm. Carrillo seconded the motion and when put to a vote, it carried unanimously.

MINUTES: REGULAR CALLED MEETING
January 17, 2022

Ordinance Nos. O-2022-02 and O-2022-03 are filed with the City Clerk's Office.

REGULAR AGENDA - OPEN SESSION

ITEM 6. PURCHASING

- A) CONSIDERATION AND ACTION, IF ANY, AUTHORIZING CITY MANAGER TO PURCHASE 100 GB FIBER NETWORKING ADAPTERS FOR THE CITYWIDE FIBER PROJECT FROM SOLID IT NETWORKS, INC, THROUGH TEXAS DIR COOPERATIVE CONTRACT #DIR-TSO-4339 FOR AN AMOUNT NOT TO EXCEED \$259,500.36 (IT)**

Ed Wylie, Interim City Manager, introduced the item and recommended approval.

Comm. Carrillo **moved** to approve as recommended. Comm. Medina seconded the motion and when put to a vote, it carried unanimously.

- B) CONSIDERATION AND ACTION, IF ANY, AUTHORIZING PHARR POLICE DEPARTMENT TO PURCHASE UNIFORMS FROM GALLS, LLC OUT OF LEXINGTON, KY THROUGH BUYBOARD CONTRACT # 603-20 (POLICE)**

Ed Wylie, Interim City Manager, introduced the item and recommended approval.

Comm. Guajardo **moved** to approve as recommended. Comm. Flores seconded the motion and when put to a vote, it carried unanimously.

ITEM 7. CLOSED SESSION: IN ACCORDANCE WITH CHAPTER 551 OF THE TEXAS GOV'T. CODE, THE PHARR BOARD OF COMMISSIONERS HEREBY GIVES NOTICE THAT IT MAY MEET IN A CLOSED (NON-PUBLIC) EXECUTIVE SESSION TO DISCUSS THE ITEMS LISTED ON THE PUBLIC PORTION OF THE MEETING AGENDA IN ACCORDANCE WITH THE FOLLOWING BELOW

None.

ITEM 8. RECONVENE

None.

ITEM 9. ADJOURNMENT

There being no other business to come before the board, Comm. Carrillo **moved** to adjourn. Comm. Medina seconded the motion and when put to a vote, the motion carried unanimously. Meeting adjourned at 4:04 p.m.

MINUTES: REGULAR CALLED MEETING
January 17, 2022

CITY OF PHARR

AMBROSIO HERNANDEZ
MAYOR

STATE OF TEXAS
COUNTY OF HIDALGO
CITY OF PHARR

ON THIS THE 17th DAY OF JANUARY 2022 the Board of Commissioners of the City of Pharr, Texas convened in a **REGULAR CALLED MEETING** at the Commissioner's Room located at 118 S. Cage, 2nd Floor, Pharr, Texas. The meeting being open to the public and notice of said meeting, giving the date, place, subject, hereof, having been posted in accordance with Chapter 551, Texas Government Code (Open Meetings Act) and there being present a quorum, I, **HILDA PEDRAZA, CITY CLERK**, of the City of Pharr, Texas, certify that this is a true and correct copy of the minutes.

ATTEST:

HILDA PEDRAZA, CITY CLERK

APPROVED:



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.B.

DATE SUBMITTED: February 1, 2022

MEETING DATE: February 7, 2022

FROM: Olga Garza, Public Works Director

DEPARTMENT: Public Works

DIRECTOR: Olga Garza

Agenda Item: Consideration and action, if any, on Resolution to submit a Solid Waste Grant Application with Lower Rio Grande Valley Development Council (LRGVDC) for grant funds in the amount of up to \$25,000.

Classification: Consent

(* If closed session, City Attorney must review and approve.)

Issue: Requesting authorization to submit an application for Solid Waste Grant with Lower Rio Grande Valley Development Council (LRGVDC) in the amount of \$25,000.

Fiscal Consideration: N/A

Staff Recommendation: Staff recommends approval to submit grant application.

Alternatives: Funds are not budgeted and so the alternative would be to purchase equipment with operating funds.

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Olga Garza	Created/Initiated - 2/1/2022
Olga Garza	Approved - 2/1/2022
Patricia Rigney	Approved - 2/2/2022
Annie Reeves	Approved - 2/4/2022
Cynthia Garza	Approved - 2/4/2022
Karla Saavedra	Final Approval - 2/4/2022

RESOLUTION NO. R-2022-__

**LOWER RIO GRANDE VALLEY DEVELOPMENT COUNCIL (LRGVDC)
SOLID WASTE GRANTS PROGRAM**

WHEREAS, the City of Pharr, Texas, desires to improve the physical quality of community life by submitting a Solid Waste Grant Application due online by Thursday, February 18, 2022, by 12:00 p.m.; and

WHEREAS, the City of Pharr will submit the Solid Waste Grant through the Lower Rio Grande Valley Development (LRGVDC), as it is qualified to submit for grant funds under the Request for Applications in the amount of up to \$25,000.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF CITY COMMISSIONERS OF THE CITY OF PHARR, TEXAS THAT:

1. Edward Wylie, City Manager, is authorized to request grant funding under the LRGVDC Request for Applications of the Regional Solid Waste Grants Program and act on behalf of the City of Pharr in all matters related to the grant application and any subsequent grant contract and grant project that may result.
2. If the project is funded, the City of Pharr will comply with the grant requirements of the LRGVDC, Texas Commission on Environmental Quality and the State of Texas.
3. Grant funds and any grant-funded equipment or facilities will be used only for the purposes for which they are intended under the grant.
4. Activities will comply with and support the adopted regional and local solid waste management plans adopted for the geographical area in which the activities are performed.

PASSED AND APPROVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR TEXAS, THIS _____ DAY OF FEBRUARY 2022.

CITY OF PHARR:

Ambrosio Hernandez, Mayor

ATTEST:

Hilda Pedraza, City Clerk

Certification

The State of Texas

County of Hidalgo

City of Pharr

I, Hilda Pedraza, duly appointed City Clerk of the City of Pharr, Texas, do hereby certify that the foregoing Constitutes a true and correctly copy of the original Resolution duly passed and adopted by the board of Commissioners of the City of Pharr, Texas, on the ____day of FEBRUARY 2022, ad.

*(Resolution No. **R-2022-____**)*

In witness whereof, I have hereunto subscribed my official Signature and impressed the seal of the City of Pharr, Texas, this the ____day of February 2022, ad.

City of Pharr

Hilda Pedraza, City Clerk



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.C.

DATE SUBMITTED: January 13, 2022

MEETING DATE: February 7, 2022

FROM: Elva Guajardo, Administrative Assistant

DEPARTMENT: Parks

DIRECTOR: Sergio Alanis

Agenda Item: Consideration and action, if any, on Resolution entering into an agreement with Texas Department of Transportation for closure of South U.S. 281 and East Old Business 83 for the purpose of conducting the 16th Annual St. Patrick's Day 5K Run/Walk on Saturday, March 19, 2022.

Classification: Consent

(* If closed session, City Attorney must review and approve.)

Issue: The Parks and Recreation Department wishes to host it's 16th Annual St. Patrick's Day 5K Run/Walk on Saturday, March 19, 2022, from 7:00 a.m. to 11:00 a.m. The 5K race route will start and end on S Fir Street.

Fiscal Consideration: N/A

Staff Recommendation: City Commission approve this item

Alternatives: N/A

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Elva Guajardo
Sergio Alanis
City Management Office

Created/Initiated - 1/13/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

RESOLUTION R-2022-__

**A RESOLUTION OF THE CITY OF PHARR TEXAS, AUTHORIZING THE CITY TO
ENTER INTO AN AGREEMENT WITH THE TEXAS DEPARTMENT OF PUBLIC
TRANSPORTATION FOR PUBLIC EVENT IN THE CITY LIMITS OF PHARR**

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS
OF THE CITY OF PHARR, TEXAS;

That the City of Pharr wishes to enter into an agreement with the State of Texas, acting
by and through the Texas Department of Transportation for temporary closure of a
street for public event.

That the closure of South U.S. 281 and East Old Business 83 for the purpose of
conducting the 16th Annual St. Patrick's Day 5K Run/Walk on Saturday, March 19, 2022
from 7:00 a.m. to 11:00 a.m.

That all rules and procedures of 43 Tex. Adm. Code Section 22.12 have been
established for the temporary closure of a segment of the State highway system and
this agreement has been developed in accordance with the rules and procedures.

This resolution shall take effect immediately from and after its passage.

PASSED AND APPROVED this 7th day of February 2022, by the Board of
Commissioners of the City of Pharr, Texas.

CITY OF PHARR

AMBROSIO "AMOS" HERNANDEZ
MAYOR

ATTEST:

HILDA PEDRAZA, CITY CLERK



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.D.

DATE SUBMITTED: February 1, 2022

MEETING DATE: February 7, 2022

FROM: Hilda Pedraza, City Clerk

DEPARTMENT: Administration

DIRECTOR: Edward Wylie

Agenda Item: Consideration and action, if any, on application for Law Enforcement Torch Run 5k Run/Walk to be held on Saturday, April 30, 2022 and waive application fees.

Classification: Consent

(* If closed session, City Attorney must review and approve.)

Issue: The Special Olympics Texas Rio Grande Valley will be hosting a 5k run/walk on Saturday, April 30, 2022, from 7:00 a.m. to 11:30 a.m. The location and route of the run/walk event is an approved route by the City of Pharr (Police Athletic League 5k Route Exhibit A).

They are requesting the application fee of \$500 be waived.

Fiscal Consideration: \$500

Staff Recommendation: Staff is recommending approval.

Alternatives: Not waiving application fee.

Exclude Material from Public Packet? No

Reason: Not applicable.

ROUTING:

Hilda Pedraza
City Management Office

Created/Initiated - 2/1/2022
Final Approval - 2/4/2022



**SPECIAL EVENT APPLICATION
(FOR RUN/WALK EVENTS)**

SUBMIT THIS APPLICATION NOT LESS THAN 60 DAYS PRIOR TO THE EVENT

-
1. Date of the Event: April 30, 2022
 2. Times of the Event: (Start) 7:00 a.m. (End) 11:30 a.m.
 3. Time at which persons of the event will begin to assemble at any areas: 6:00 a.m.
 4. Location and route of the Event: Exhibit A
(Indicate the approved route by the City of Pharr)
 5. General Description of the Event: Law Enforcement Torch Run 5K Run/Walk
 6. Local Representatives, Owners, and/or Chairman of the organization associated with the Activity:
NAME: Lauro Garza ADDRESS: 4310 Rio Grande Ln. Mission, Tx. 78572 PHONE #: 956-432-4904
Director Special Olympics Texas Rio Grande Valley
 7. Adequacy of the location of the start and end line:
There is ample space in the PSJA Stadium parking area and Fir street area for start and finish
 8. Maximum number of people expected to attend: 500 (Attendance shall be limited to that number)
 9. Description of the plan that will govern any and all event and activity parking and locations used solely for parking: PSJA Stadium Parking area will be used for parking

10. Description of the plan that will govern any and all fire, smoke, traffic, food preparation and sales, parking, and security hazards and prevention: **Ambulance and First responders will be present at event as well as**

law enforcement

11. Description of the plan that will govern any and all clean-up procedures for the entire event that comply with legal and established standards of sanitation and health and prevention:

Special Olympics Texas RGV Volunteers will clean and pick up and any debris left on grounds after event. We will also pick up any equipment or materials used for event.

12. Description of all preparations made to provide adequate medical and nursing care for said event:

Ambulance and Emergency personnel will be present throughout event

13. Description of all preparations being made to protect the physical safety of people attending said event (please indicate whether sponsor has spoken with the Police Department regarding said event):

Law Enforcement will be present at event

14. Documentation required for processing of application per Pharr City Ordinance:

- a) A non-refundable application fee of \$500.00 shall accompany this application.
- b) A copy of the general and/or special liability insurance policy and declarations and/or bonds (\$1,000,000) covering event and activity personnel, visitors, invitees, and participants.

I, Lawro Espino, Representative/Owner/Chairman, hereby agree to abide by any and all City Ordinances including but not limited to the City of Pharr Ordinance No. O-2017-21 and I hereby acknowledge that I have read Ordinance No. O-2017-21.

Signed this 31 day of January, 2022

[Signature]
Representative/Owner/Chairman

FOR OFFICE USE ONLY

Date Received: 01-31-2022

REC'D _____
CC _____

JAN 31 2022

Application shall be subject to review by the following departments:

CITY OF PHARR
CITY CLERK'S OFFICE
PHARR, TEXAS
() denied

() approved

() denied

() approved

Director of Public Works Department

Parks & Recreation

() approved

() denied

() approved

() denied

Fire Chief

Police Chief

() approved

() denied

() approved

() denied

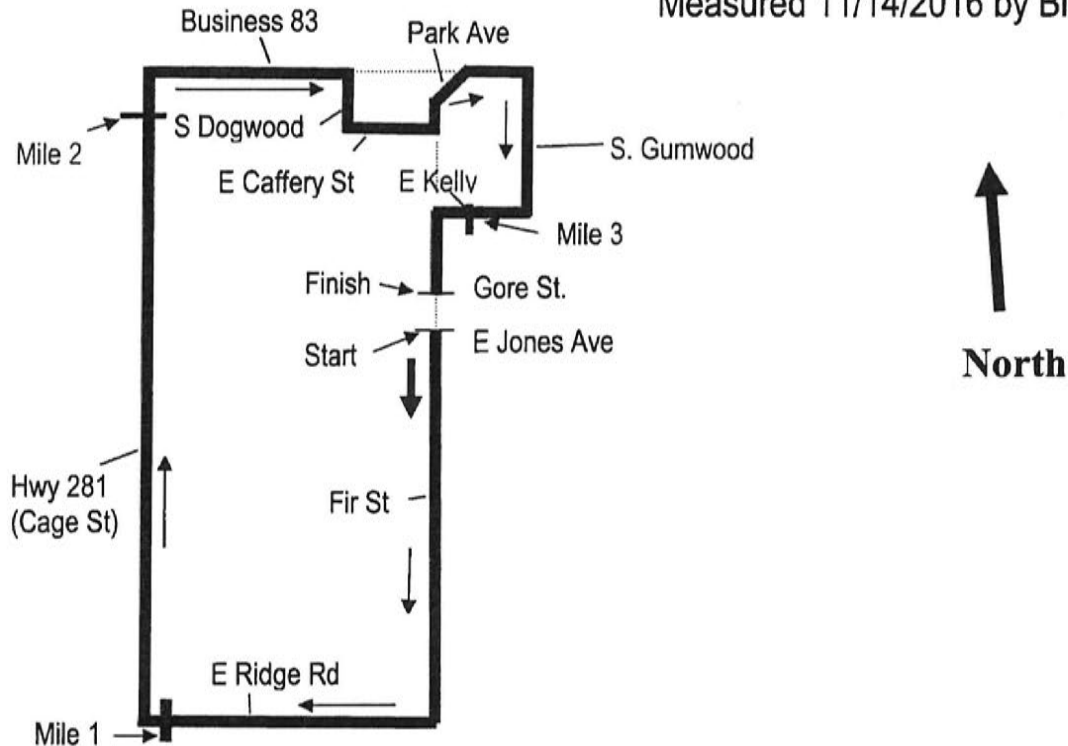
City Attorney

City Manager

EXHIBIT A

Police Athletic League 5 km Pharr, Texas

Certification Number TX16xxxWG
Effective 12/21/2016 to 12/31/2026
Measured 11/14/2016 by Bill Grass



Start line is 8 ft. North of the Fire Hydrant on Fir St at Jones St. Marked with nail & washer on the West side of the street. 26°11'17.91"N 98°10'37.09"W

Finish is directly across from STOP sign at Gore and Fir. 8-1/2 feet North of light pole number 262279 at Gore and Fir. Marked with nail & washer on the East side of the street. 26°11'21.38"N 98°10'36.26"W

Mile 1 West driveway at 105 E Ridge Rd, center of West gate post, 26°10'50.07"N 98°11'5.76"W

Mile 2 Two sidewalk concrete blocks North of the South edge of the building on the Southeast corner of Cage and Park St. 26°11'38.29"N 98°11'2.47"W

Mile 3 Two curb sidewalk blocks East of the center of the "HOME" entrance to the stadium. 26°11'24.64"N 98°10'33.14"W

Course measured using shortest possible paved route.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

01/27/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER American Specialty Insurance & Risk Services, Inc. 7609 W. Jefferson Blvd., Suite 100 Fort Wayne IN 46804		CONTACT NAME: PHONE (A/C, No, Ext): E-MAIL ADDRESS: FAX (A/C, No):	
INSURED Special Olympics, Inc. 1133 19th Street NW Washington DC 20036		INSURER(S) AFFORDING COVERAGE INSURER A: Philadelphia Indemnity Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	
		NAIC # 18058	

COVERAGES

CERTIFICATE NUMBER: 1001948483

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☐ PROJECT ☐ LOC ☒ OTHER: OTHER	Y			12/31/2021	12/31/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ Excluded PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 5,000,000 PRODUCTS - COMP/OP AGG \$ 1,000,000 \$
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☐ SCHEDULED AUTOS ☒ NON-OWNED AUTOS ONLY				12/31/2021	12/31/2022	COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ NON-OWNED/HIRED AUTO \$ 1,000,000
	UMBRELLA LIAB ☐ OCCUR EXCESS LIAB ☐ CLAIMS-MADE DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N ☐	N/A				PER STATUTE E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

- Coverage applies to the following: SPECIAL OLYMPICS TEXAS - AREA 1, 109 BORDER, PO BOX 1153, WESLACO, TX 78599.

- Named Insured (cont'd): All Special Olympics Accredited U.S. Programs

CERTIFICATE HOLDER**CANCELLATION**

City of Pharr, TX

118 S Cage Blvd

Pharr

TX 78577

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

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AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.E.

DATE SUBMITTED:

MEETING DATE: February 7, 2022

FROM: Hilda Pedraza, City Clerk

DEPARTMENT: Administration

DIRECTOR:

Agenda Item: Consideration and action, if any, on Development Services Cases:

Classification: Public Hearing

(* If closed session, City Attorney must review and approve.)

Issue:

Fiscal Consideration:

Staff Recommendation:

Alternatives:

Exclude Material from Public Packet? No

Reason:

ROUTING:

Hilda Pedraza

Karla Saavedra

Patricia Rigney

City Management Office

Created -



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.E.1.

DATE SUBMITTED: February 2, 2022

MEETING DATE: February 7, 2022

FROM: Iris Mata, Secretary

DEPARTMENT: Development Services

DIRECTOR: Roland Gomez

Agenda Item: Gabriela's Heavenly Wings XXIII, LLC, d/b/a Wingstop Restaurant, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a Limited Industrial District (L-I). The property is legally described as being 0.046 of an acre, more or less, out of Lot 1, Spamer Business Park Subdivision, Pharr, Hidalgo County, Texas. The property's physical address is 8001 South Jackson Road, Suite 6. **CUP#170948**

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Gabriela's Heavenly Wings XXIII, LLC, d/b/a Wingstop Restaurant, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a Limited Industrial District (L-I).

CUP#170948

Fiscal Consideration: n/a

Staff Recommendation: Development Services Staff recommends approval of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a Limited Industrial District (L-I) subject to site being in compliance with all City Ordinances and City Department requirements.

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Iris Mata
Roland Gomez
Patricia Rigney
City Management Office

Created/Initiated - 2/2/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022



Pharr



MAYOR Ambrosio Hernandez, MD

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

Executive Summary Letter

February 7, 2022

Conditional Use Permit **Renewal** for ABC –

Wingstop Restaurant

Background:

Gabriela's Heavenly Wings XXIII, LLC, d/b/a Wingstop Restaurant is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption. This request constitutes the 4th renewal for Wingstop Restaurant.

The property is located at 8001 South Jackson Road, Suite 6. It is zoned Limited Industrial District (L-I) and is in conformance with the Future Land Use Plan. All required inspections have been conducted and have passed.

Recommendations:

Staff recommends **approval** of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverage for on-premise consumption subject to the site and applicant being in compliance with all City Ordinances and City Department requirements.

P P:\Admin\CUPS\ABC-Gabriela's Heavenly Wings _2017



Pharr

Development Services



MEMORANDUM

DATE: MONDAY, FEBRUARY 7, 2022

TO: MAYOR AND CITY COMMISSION

FROM: ROLAND GOMEZ, INTERIM DIRECTOR OF DEVELOPMENT SERVICES

THROUGH: EDWARD WYLIE, INTERIM CITY MANAGER

SUBJECT: CONDITIONAL USE PERMIT RENEWAL FOR ABC – FILE NO. CUP#170948 (WINGSTOP RESTAURANT)

GENERAL INFORMATION:

APPLICANT: Gabriela's Heavenly Wings XXIII, LLC, d/b/a Wingstop Restaurant, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a Limited Industrial District (L-I).

LEGAL DESCRIPTION: The property is legally described as being 0.046 of an acre, more or less, out of Lot 1, Spamer Business Park Subdivision, Pharr, Hidalgo County, Texas.

LOCATION: The property's physical address is 8001 South Jackson Road, Suite 6.

ZONING: The property is currently zoned Limited Industrial District (L-I). The surrounding area is zoned Limited Industrial District (L-I) to the north, south and east and city limits lie to the west. The area is generally designated for commercial use in the Land Use Plan.

COMMENTS:	POLICE CHIEF:	Recommends approval of the Conditional Use Permit.
------------------	----------------------	--

FIRE DEPARTMENT:	Recommends approval of the Conditional Use Permit.
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**CODE COMPLIANCE
DIVISION:**

Recommends approval of
the Conditional Use Permit.

HEALTH DIVISION:

Recommends approval of
the Conditional Use Permit.

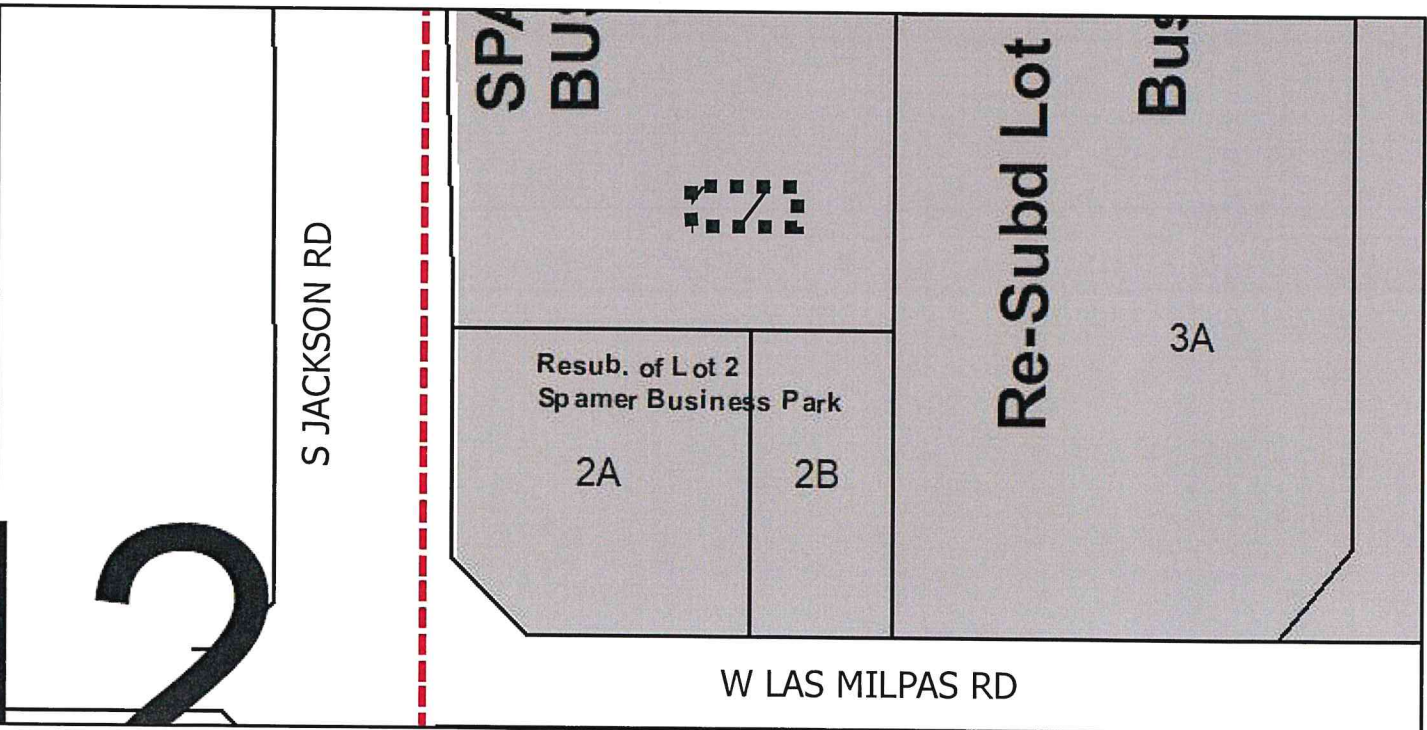
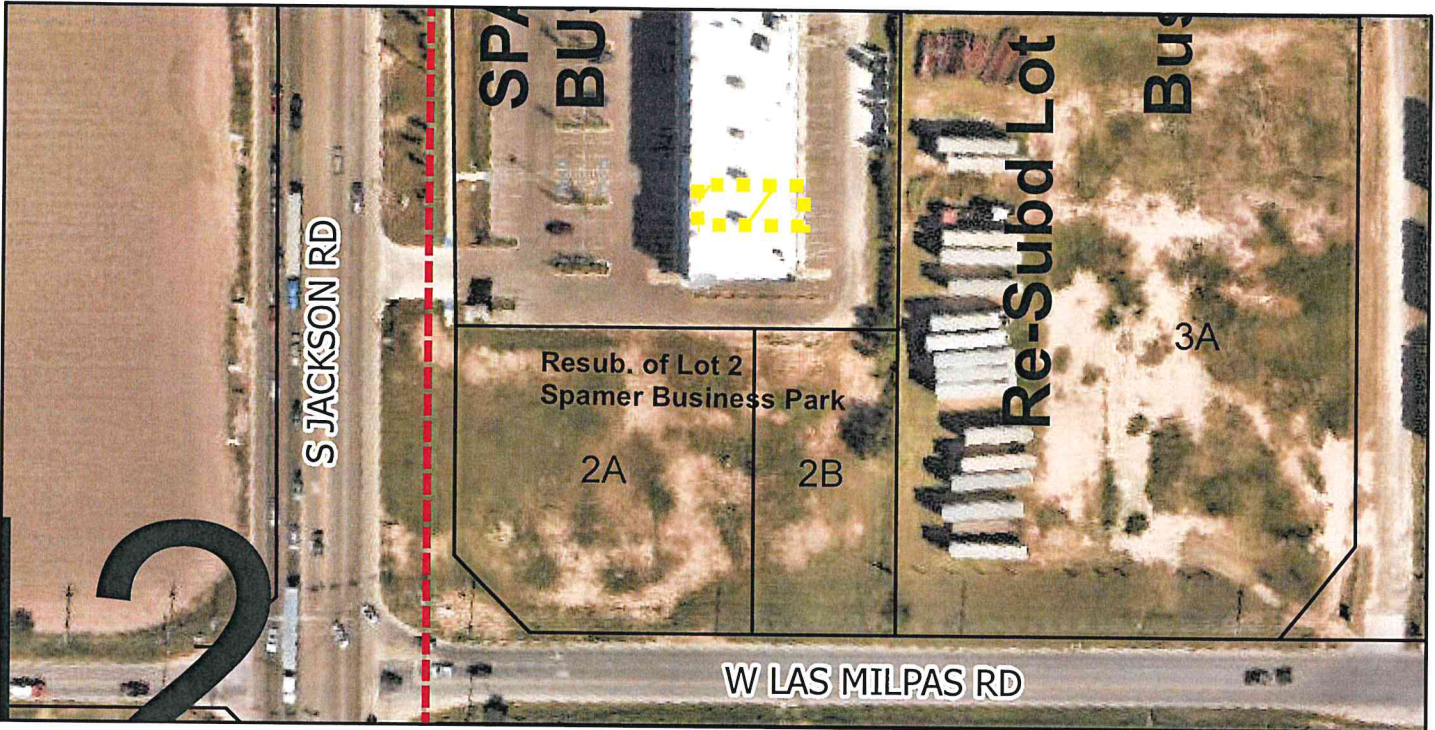
PLANNING DEPARTMENT:

Recommends approval of
the Conditional Use Permit.

**DEVELOPMENT
SERVICES STAFF
RECOMMENDATION:**

Development Services Staff recommends **approval** of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a Limited Industrial District (L-I) subject to site being in compliance with all City Ordinances and City Department requirements.

Conditional Use Permit Renewal
 .46 Ac of Spamer Business Park Lot 1
 Gabriela Heavenly Wings, XXIII/ Wingstop
 John Claude Ortiz



- | | | | |
|---------------------------------------|-------------------|-------------------------|--------------------------|
| Agricultural Open Space | Townhouse | Drainage Easement | PSJA ISD |
| Single Family | HUD Code | Heavy Commercial | Hidalgo ISD |
| Single Family Small Lot | Rail Road R.O.W | Heavy Industrial | Valley View ISD |
| Residential Multi-Family | Government Owned | Limited Industrial | Planned Unit Development |
| Residential Multi-Family High Density | General Business | Neighborhood Commercial | |
| Mobile Home | Business District | Office Professional | |

City of Pharr, Texas
 Engineering Department
 956.702.5355

Scale: 1 inch = 125 feet
 0 50 100 200 300 400 Feet



Date: 10/12/2021

G:\City of Pharr\GIS\Projects\11-Planning\CUP Renewal\SPAMER BUSINESS PARK LOT 1\MXD\CUP Renewal Base.mxd



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.E.2.

DATE SUBMITTED: February 2, 2022

MEETING DATE: February 7, 2022

FROM: Iris Mata, Secretary

DEPARTMENT: Development Services

DIRECTOR: Roland Gomez

Agenda Item: Gabriela's Heavenly Wings, d/b/a Wingstop, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). The property is legally described as being Lot 2, Pleasanton Subdivision, Pharr, Hidalgo County, Texas. The property's physical address is 1701 South Cage Boulevard, Suite 105. **CUP#100934**

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Gabriela's Heavenly Wings, d/b/a Wingstop, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). **CUP#100934**

Fiscal Consideration: n/a

Staff Recommendation: Development Services is recommending approval of the renewal for the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C) subject to applicant and site being in compliance with all City Ordinances and City Department requirements.

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Iris Mata
Roland Gomez
Patricia Rigney
City Management Office

Created/Initiated - 2/2/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022



Pharr



MAYOR Ambrosio Hernandez, MD

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

Executive Summary Letter

February 7, 2022

Conditional Use Permit **Renewal** for ABC –

Wingstop Restaurant

Background:

Gabriela's Heavenly Wings, d/b/a Wingstop, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption. This request constitutes the 11th renewal for Wingstop Restaurant.

The property is located at 1701 South Cage Boulevard, Suite 105. It is zoned General Business District (C) and is in conformance with the Future Land Use Plan. All required inspections have been conducted and have passed.

Recommendations:

Staff recommends **approval** of the renewal of the Conditional Use Permit to allow the sale of alcoholic beverage for on-premise consumption subject to the site and applicant being in compliance with all City Ordinances and City Department requirements.

P:\ADMIN\MY FILES\CUPS\RNWL-WINGSTOP_2010



Pharr

Development Services



MEMORANDUM

DATE: MONDAY, FEBRUARY 7, 2022

TO: MAYOR AND CITY COMMISSION

FROM: ROLAND GOMEZ, INTERIM DIRECTOR OF DEVELOPMENT SERVICES

THROUGH: EDWARD WYLIE, INTERIM CITY MANAGER

SUBJECT: CONDITIONAL USE PERMIT RENEWAL FOR ABC FILE NO. CUP#100934 (WINGSTOP)
--

GENERAL INFORMATION:

APPLICANT: Gabriela's Heavenly Wings, d/b/a Wingstop, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C).

LEGAL DESCRIPTION: The property is legally described as being Lot 2, Pleasanton Subdivision, Pharr, Hidalgo County, Texas.

LOCATION: The property's physical address is 1701 South Cage Boulevard, Suite 105.

ZONING: The property is currently zoned General Business District (C). The surrounding area is zoned General Business District (C) and High Density Multi-Family Residential District (R-4) to the north, General Business District (C) to the south, Residential Mobile Home District (R-MH) to the east, and General Business District (C) as well as Planned Unit Development (PUD) to the west. The area is generally designated for commercial use in the Land Use Plan.

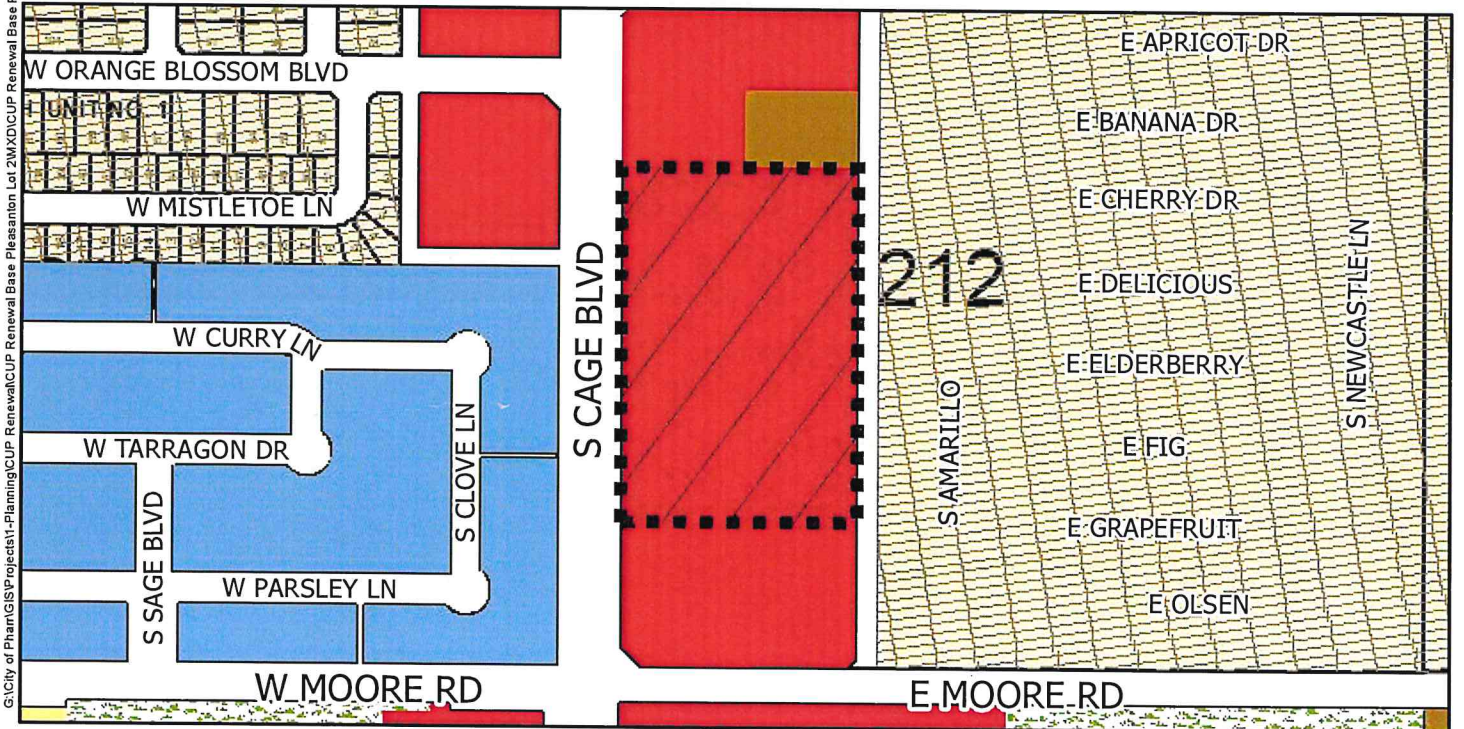
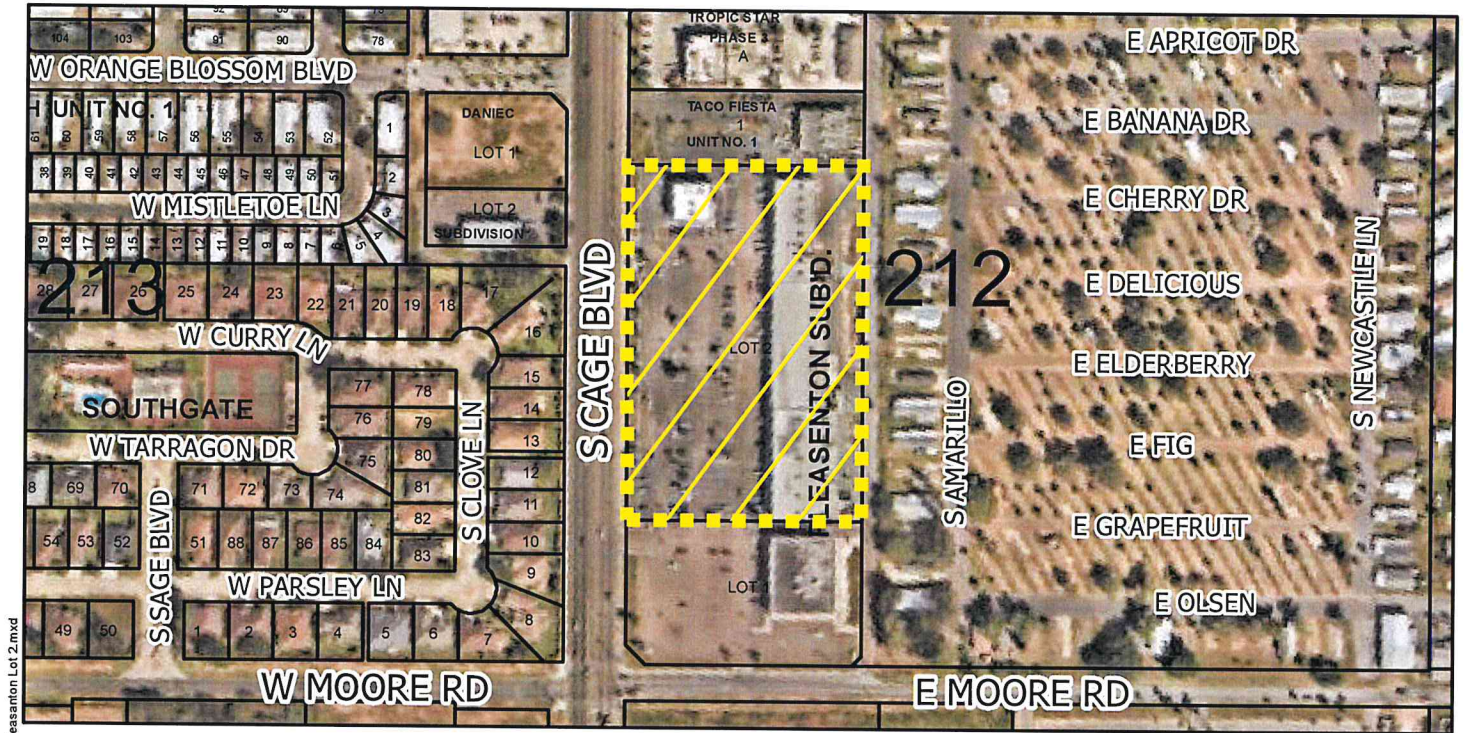
COMMENTS:	POLICE CHIEF:	Recommends approval of the Conditional Use Permit.
	FIRE DEPARTMENT:	Recommends approval of the Conditional Use Permit.

CODE COMPLIANCE: Recommends approval of the Conditional Use Permit.

HEALTH DIVISION: Recommends approval of the Conditional Use Permit.

**PLANNING
DEPARTMENT:** Recommends approval of the Conditional Use Permit.

**DEVELOPMENT
SERVICES
RECOMMENDATIONS:** Development Services is recommending **approval** of the renewal for the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C) subject to applicant and site being in compliance with all City Ordinances and City Department requirements.





AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.E.3.

DATE SUBMITTED: February 2, 2022

MEETING DATE: February 7, 2022

FROM: Iris Mata, Secretary

DEPARTMENT: Development Services

DIRECTOR: Roland Gomez

Agenda Item: Chipotle Texas, LLC, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). The property is legally described as being 0.05 acres, more or less, out of Replat of vacated Car-Mel Subdivision, Vacated El Centro Mall No. 3 and 4 Subdivisions, Pharr, Hidalgo County, Texas. The property's physical address is 500 North Jackson Road, Suite N-1. **CUP#160942**

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Chipotle Texas, LLC, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). **CUP#160942**

Fiscal Consideration: n/a

Staff Recommendation: Development Services is recommending **approval** of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C) subject to site and applicant being in compliance with all City Ordinances and City Department requirements.

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Iris Mata
Roland Gomez
Patricia Rigney
City Management Office

Created/Initiated - 2/2/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022



Pharr



MAYOR Ambrosio Hernandez, MD

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

Executive Summary Letter

February 7, 2022

Conditional Use Permit **Renewal** for ABC –

Chipotle Mexican Grill

Background:

Chipotle Texas, LLC., is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption. This request constitutes the 5th renewal for Chipotle Mexican Grill #2888.

The property is located at is 500 North Jackson Road, Suite N-1. It is zoned General Business District (C) and is in conformance with the Future Land Use Plan. All required inspections have been conducted and have passed.

Recommendations:

Staff recommends **approval** of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverage for on-premise consumption subject to the site and applicant being in compliance with all City Ordinances and City Department requirements.

P:\Admin\CUPs\ABC-Chipotle Mexican Grill_2016



MEMORANDUM

DATE: MONDAY, FEBRUARY 7, 2022

TO: MAYOR AND CITY COMMISSION

FROM: ROLAND GOMEZ, INTERIM DIRECTOR OF DEVELOPMENT SERVICES

THROUGH: EDWARD WYLIE, CITY MANAGER

SUBJECT: CONDITIONAL USE PERMIT RENEWAL FOR ABC – FILE NO. CUP#160942 (CHIPOTLE MEXICAN GRILL #2888)
--

GENERAL INFORMATION:

APPLICANT: Chipotle Texas, LLC, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C).

LEGAL DESCRIPTION: The property is legally described as being 0.05 acres, more or less, out of Replat of vacated Car-Mel Subdivision, Vacated El Centro Mall No. 3 and 4 Subdivisions, Pharr, Hidalgo County, Texas.

LOCATION: The property's physical address is 500 North Jackson Road, Suite N-1.

ZONING: The property is currently zoned General Business District (C). The zoning to the north, south and east is General Business District (C) and Heavy Industrial District (H-I) and city limits lie to the west. The area is generally designated for commercial use in the Land Use Plan.

COMMENTS:

POLICE CHIEF:	Recommends approval of the Conditional Use Permit.
----------------------	--

FIRE DEPARTMENT:	Recommends approval of the Conditional Use Permit.
-------------------------	--

**CODE COMPLIANCE
DIVISION:**

Recommends approval of
the Conditional Use Permit.

HEALTH DIVISION:

Recommends approval of
the Conditional Use Permit.

PLANNING DEPARTMENT:

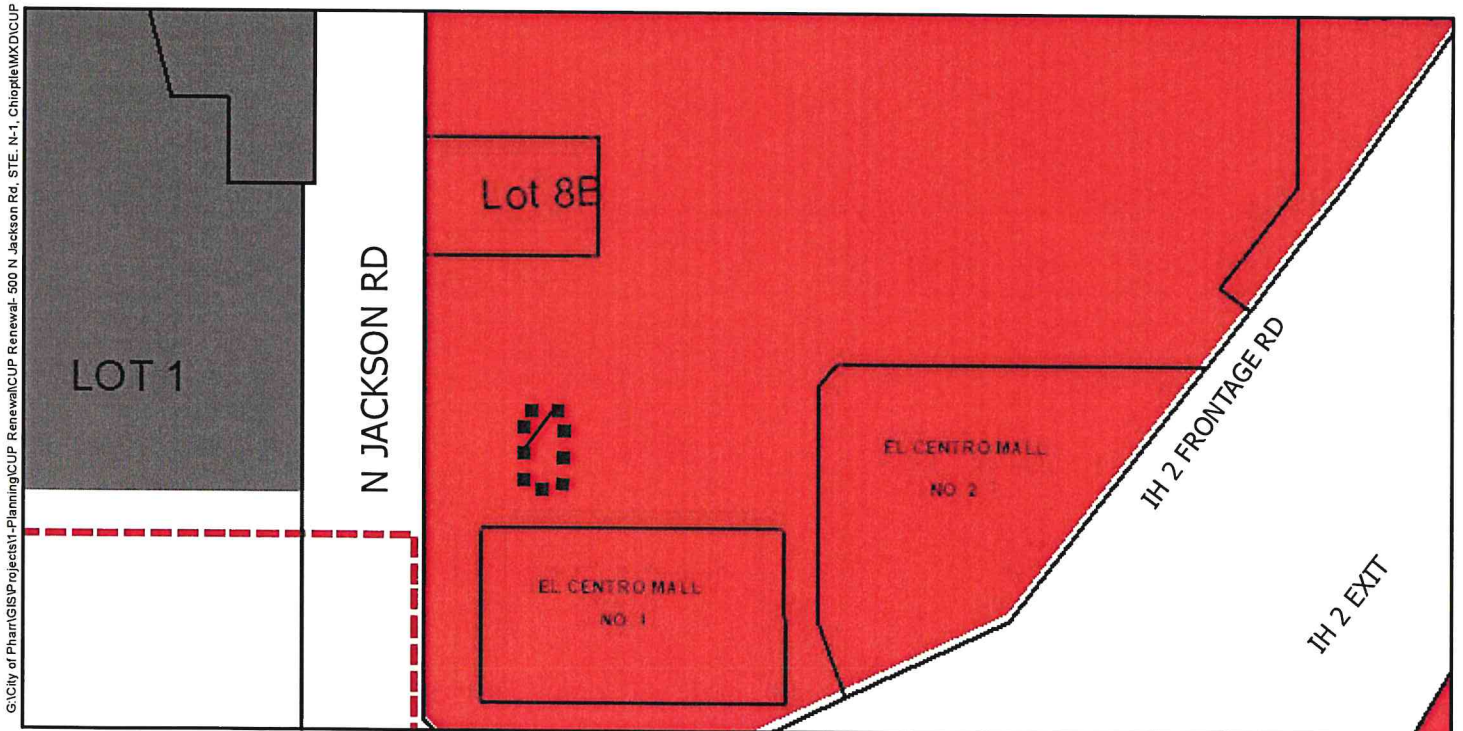
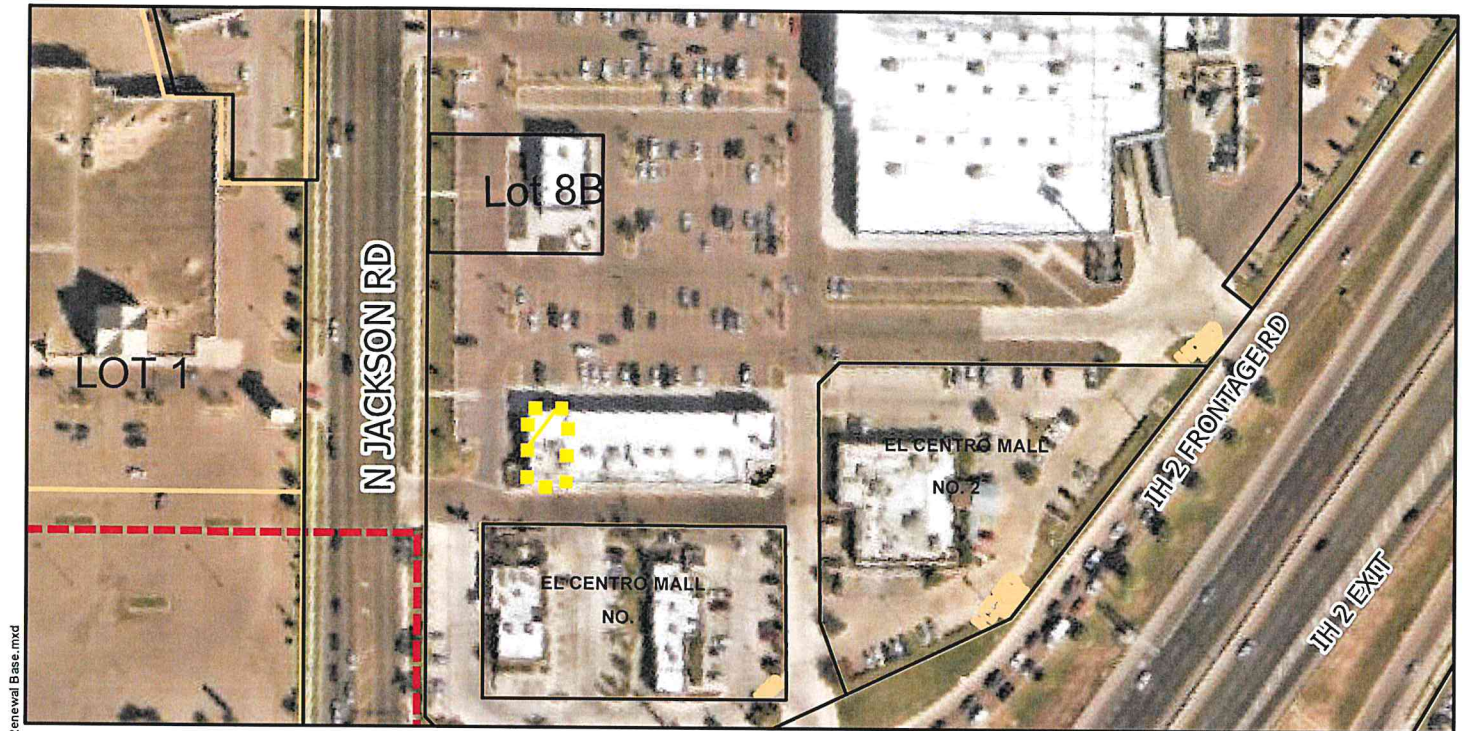
Recommends approval of
the Conditional Use Permit.

**DEVELOPMENT
SERVICES**

RECOMMENDATIONS:

Development Services is recommending **approval** of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C) subject to site and applicant being in compliance with all City Ordinances and City Department requirements.

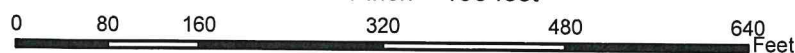
Conditional Use Permit Renewal
 EL CENTRO MALL NO. 3 LOT 4A, 500 N Jackson Rd, Ste. N-1
 Chipotle/Kim Yongmi Oganessian



- | | | | |
|---------------------------------------|-------------------|-------------------------|--------------------------|
| Agricultural Open Space | Townhouse | Drainage Easement | PSJA ISD |
| Single Family | HUD Code | Heavy Commercial | Hidalgo ISD |
| Single Family Small Lot | Rail Road R.O.W | Heavy Industrial | Valley View ISD |
| Residential Multi-Family | Government Owned | Limited Industrial | Planned Unit Development |
| Residential Multi-Family High Density | General Business | Neighborhood Commercial | |
| Mobile Home | Business District | Office Professional | |

City of Pharr, Texas
 Engineering Department
 956.702.5355

Scale: 1 inch = 166 feet



Date: 10/12/2021



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 6.E.4.

DATE SUBMITTED: February 2, 2022

MEETING DATE: February 7, 2022

FROM: Iris Mata, Secretary

DEPARTMENT: Development Services

DIRECTOR: Roland Gomez

Agenda Item: Aiesty, Inc., d/b/a Seoul Asian Market, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). The property is legally described as being 0.3 acre tract of land, more or less, out of Lot 4A, Replat of Vacated Carmel Subdivision, Vacated El Centro Subdivision, Pharr, Hidalgo County, Texas. The property's physical address is 2302 South Cage Boulevard. **CUP#191272**

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Aiesty, Inc., d/b/a Seoul Asian Market, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C). **CUP#191272**

Fiscal Consideration: n/a

Staff Recommendation: Development Services is recommending approval of the renewal Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption subject to applicant and site being in compliance with all City Ordinances and City Department requirements.

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Iris Mata
Roland Gomez
Patricia Rigney
City Management Office

Created/Initiated - 2/2/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022



Pharr



MAYOR Ambrosio Hernandez, MD

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

Executive Summary Letter

February 7, 2022

Conditional Use Permit **Renewal** for ABC –

Seoul Asian Market

Background:

Aiesty, Inc., d/b/a Seoul Asian Market, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverage for on-premise consumption. This request constitutes the 2nd renewal for Seoul Asian Market.

The property's physical address is 500 North Jackson Road, Suite M. It is zoned General Business District (C) and is in conformance with the Future Land Use Plan. All required inspections have been conducted and have passed.

Recommendations:

Staff recommends **approval** of the renewal of the Conditional Use Permit to allow the sale of alcoholic beverage for on-premise consumption subject to the site and applicant being in compliance with all city ordinances and City Departments requirements.



Pharr

Development Services



MEMORANDUM

DATE: MONDAY, FEBRUARY 7, 2022

TO: MAYOR AND CITY COMMISSION

FROM: ROLAND GOMEZ, INTERIM DIRECTOR OF DEVELOPMENT SERVICES

THROUGH: EDWARD WYLIE, INTERIM CITY MANAGER

SUBJECT: CONDITIONAL USE PERMIT RENEWAL FOR ABC – FILE NO. CUP#191272 (SEOUL ASIAN MARKET)
--

GENERAL INFORMATION:

APPLICANT: Aiesty, Inc., d/b/a Seoul Asian Market, is requesting renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C).

LEGAL DESCRIPTION: The property is legally described as being 0.3 acre tract of land, more or less, out of Lot 4A, Replat of Vacated Carmel Subdivision, Vacated El Centro Subdivision, Pharr, Hidalgo County, Texas

LOCATION: The property's physical address is 2302 South Cage Boulevard.

ZONING: The property is currently zoned General Business District (C). The surrounding area is zoned General Business District (C) to the north, south and east and Heavy Industrial District (H-I) to the west. This area is generally designated for commercial use in the Land Use Plan.

COMMENTS:

POLICE CHIEF:

Recommends approval of the Conditional Use Permit.

FIRE DEPARTMENT:

Recommends approval of the Conditional Use Permit.

CODE COMPLIANCE DIVISION:

Recommends approval of the Conditional Use Permit.

HEALTH DIVISION:

Recommends approval of the Conditional Use Permit.

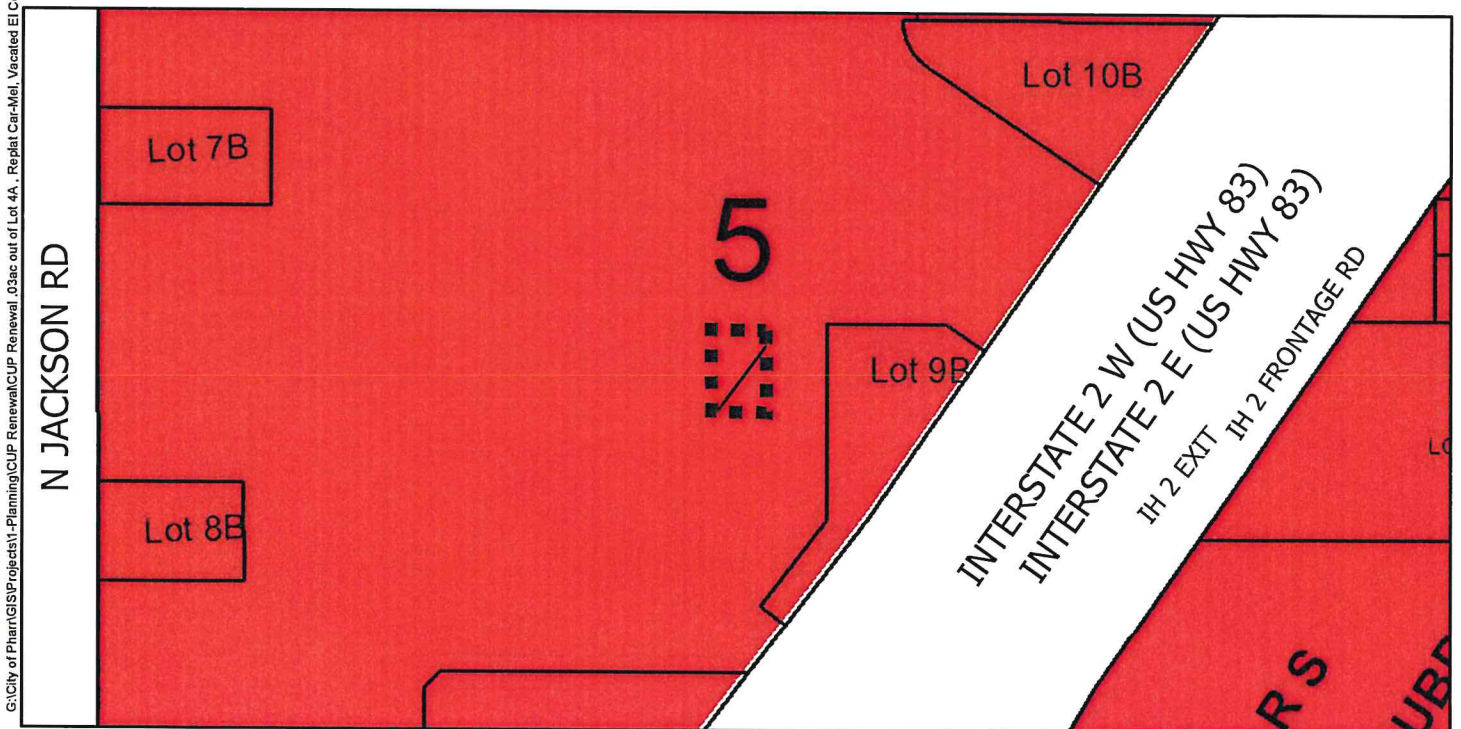
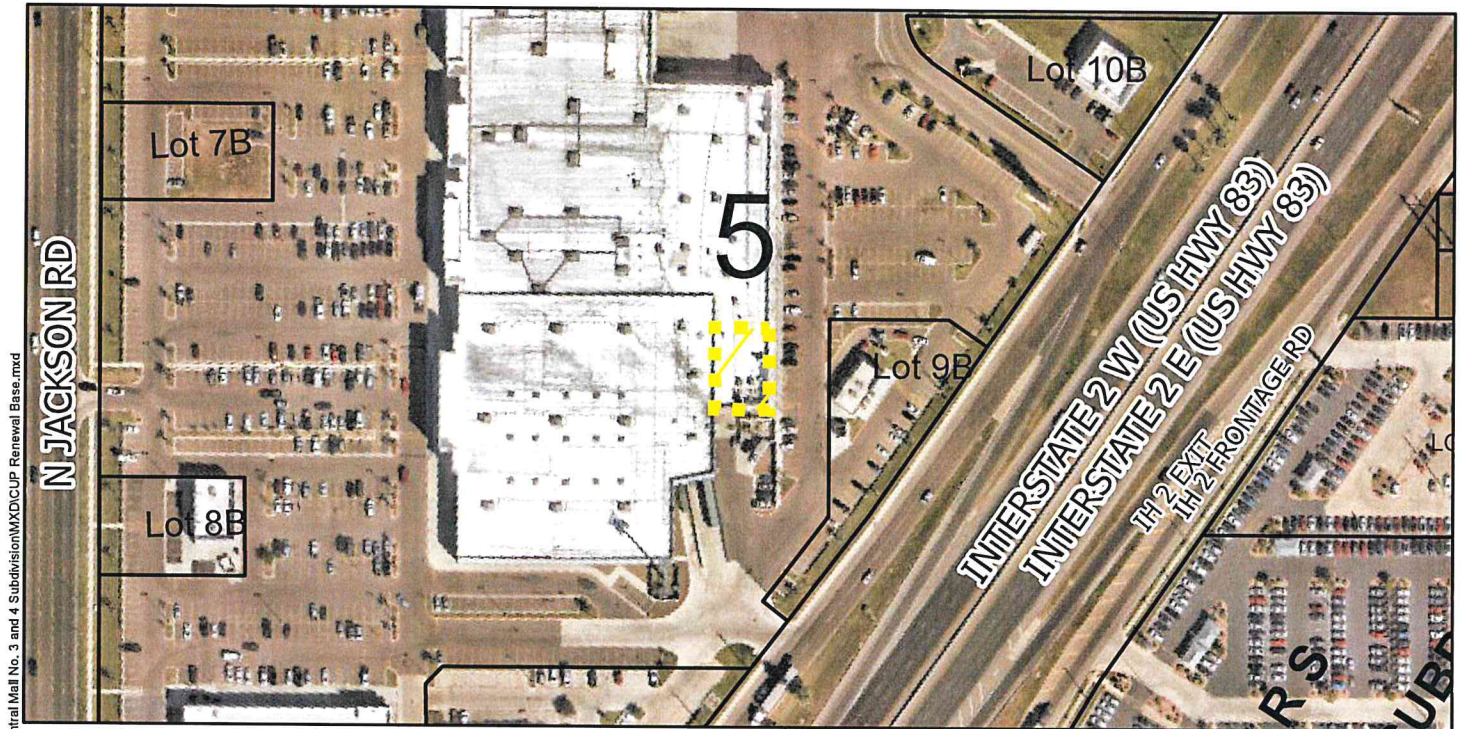
PLANNING DIVISION:

Recommends approval of the Conditional Use Permit.

DEVELOPMENT SERVICES RECOMMENDATIONS:

Development Services is recommending approval of the request for renewal of the Conditional Use Permit to allow the sale of alcoholic beverages for on-premise consumption in a General Business District (C) subject to applicant and site being in compliance with all City Ordinances and City Department requirements.

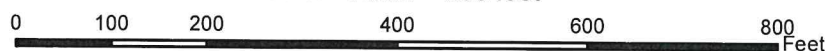
Conditional Use Permit Renewal
 03ac out of Lot 4A , Replat Car-Mel,
 Vacated El Central Mall No. 3 and 4 Subdivision
 Aiesy Inc./ Seoul Asian Market



- | | | | |
|---------------------------------------|-------------------|-------------------------|--------------------------|
| Agricultural Open Space | Townhouse | Drainage Easement | PSJA ISD |
| Single Family | HUD Code | Heavy Commercial | Hidalgo ISD |
| Single Family Small Lot | Rail Road R.O.W | Heavy Industrial | Valley View ISD |
| Residential Multi-Family | Government Owned | Limited Industrial | Planned Unit Development |
| Residential Multi-Family High Density | General Business | Neighborhood Commercial | |
| Mobile Home | Business District | Office Professional | |

City of Pharr, Texas
 Engineering Department
 956.702.5355

Scale: 1 inch = 200 feet



Date: 2/10/2021



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 7.A.

DATE SUBMITTED: January 27, 2022

MEETING DATE: February 7, 2022

FROM: Elva Guajardo, Administrative Assistant

DEPARTMENT: Parks

DIRECTOR: Sergio Alanis

Agenda Item: Consideration and action, if any, on Resolution appointing one (1) member to the Parks and Recreation Advisory Board.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Mr. Aaron Garza advised staff that he would no longer be able to serve as a Parks and Recreation Advisory Board Member for personal reasons.

Fiscal Consideration: N/A

Staff Recommendation: City Commission appoint Erika Sciaraffa.

Alternatives: N/A

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Elva Guajardo
Sergio Alanis
City Management Office

Created/Initiated - 1/27/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

STATE OF TEXAS { }

COUNTY OF HIDALGO { }

CITY OF PHARR { }

R E S O L U T I O N
NO: R-2022-

WHEREAS, in accordance with city ordinance, Chapter 90, Article II, Section 90-32, has created and appointed a Parks and Recreation Committee composed of nine members who shall be residents of the City of Pharr and serve a term of three years. Any member of the Committee may be reappointed by the City Commission upon completion of a full term.

WHEREAS, a vacancy has occurred as a result of a resignation of Board Member Aaron Garza; and

WHEREAS, appointment/re-appointment of one (1) member need to be made at this time; and such Board member shall perform his duties as may be prescribed by ordinance or state law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS, THAT:

The following person is hereby appointed as member of the Parks and Recreation Committee of the City of Pharr

NAME:

LENGTH OF TERM

1.

2-Year Term (unexpired term 6/5/23)

PASSED AND APPROVED BY THE BOARD OF CITY COMMISSIONERS OF THE CITY OF PHARR on this the 7th day of February, 2022.

CITY OF PHARR

AMBROSIO HERNANDEZ, MAYOR

ATTEST:

HILDA PEDRAZA, CITY CLERK



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 7.B.

DATE SUBMITTED: January 27, 2022

MEETING DATE: February 7, 2022

FROM: Myra Ledezma, Administrative
Assistant Golf Course

DEPARTMENT: Parks

DIRECTOR: Sergio Alanis

Agenda Item: Consideration and action, if any, on Resolution appointing/re-appointing seven (7) regular members to the Tierra Del Sol Golf Club Advisory Board.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: A vacancy has occurred as a result of Oscar Villagomez's resignation from the Board. Therefore, appointment of new member needs to be made at this time.

Additionally, the terms of board members Xavier Garcia, George Gonzalez, Jaime Villarreal, Rudy Martinez, Javier Martinez and Mario Lizcano expired; therefore, appointment/reappointment is needed at this time. Please note that all members wish to continue serving on the Tierra Del Sol Golf Club Advisory Board.

Fiscal Consideration: n/a

Staff Recommendation: Staff recommends appointing Hector "Tito" Gomez and reappoint Xavier Garcia, George Gonzalez, Jaime Villarreal, Rudy Martinez, Javier Martinez and Mario Lizcano.

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Myra Ledezma
Sergio Alanis
City Management Office

Created/Initiated - 1/27/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

THE STATE OF TEXAS §
COUNTY OF HIDALGO § **RESOLUTION**
CITY OF PHARR § **NO. R-2022-__**

WHEREAS, Ordinance No. O-99-23 created the Tierra Del Sol Golf Club Advisory Board for the City of Pharr Municipal Golf Course; and

WHEREAS, Ordinance No. O-2017-01 amended Ordinance No. O-2015-51 increasing members from seven to nine members whose terms of service are two years and three years; and

WHEREAS, a vacancy has occurred as a result of Oscar Villagomez resignation as member of the Tierra Del Sol Golf Club Advisory Board; and

WHEREAS, the terms of Xavier Garcia, George Gonzalez, Jaime Villarreal, Rudy Martinez, Javier Martinez, and Mario Lizcano expired on November 1, 2021; and

WHEREAS, appointment/re-appointment of seven (7) members needs to be made at this time. Such members shall perform duties as may be prescribed by ordinance or state law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, THAT the following persons are hereby appointed/re-appointed as members of the Tierra Del Sol Golf Club Advisory Board.

NAME:	LENGTH OF TERM:
1. _____	2-Year term (November 1, 2023)
2. _____	2-Year term (November 1, 2023)
3. _____	2-Year term (November 1, 2023)
4. _____	2-Year term (November 1, 2023)
5. _____	3-Year term (November 1, 2024)
6. _____	3-Year term (November 1, 2024)
7. _____	3-Year term (November 1, 2024)

READ, PASSED AND APPROVED BY THE BOARD OF COMMISSIONERS OF THE CITY OF PHARR, TEXAS, on this the ____ day of _____ 2022.

CITY OF PHARR

AMBROSIO HERNANDEZ, MAYOR

ATTEST:

HILDA PEDRAZA, CITY CLERK



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 8.A.

DATE SUBMITTED: February 1, 2022

MEETING DATE: February 7, 2022

FROM: Karla Saavedra, Finance Director

DEPARTMENT: Finance

DIRECTOR: Karla Saavedra

Agenda Item: Consideration and action, if any, accepting the City of Pharr Single Audit for FY 2019-2020.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: The city undergoes an Audit specifically for State and Federal Grants on an annual basis; this audit is commonly known as Single Audit. This audit follows the Uniform Guidelines established by federal regulations as its general deadline is 90 days after FY ends. This single has always been presented attached with the City's Audited Financial Statements before except for this FY 2019-2020.

For Fiscal Years 19-20, the deadline was extended through December 31, 2021 by the Federal Government due to the distribution of COVID and Recovery Act Funding to state and local governmental entities and City of Pharr Single Audit was completed as of December 28, 2021.

The attached report shows Single Audit starting Pg 148.

This item is for the Commission to approve and acknowledge the item as completed.

Fiscal Consideration: N/A

Staff Recommendation: approve

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Karla Saavedra
Cynthia Garza
Patricia Rigney
Anali Alanis

Created/Initiated - 2/1/2022
Approved - 2/1/2022
Approved - 2/2/2022
Approved - 2/3/2022

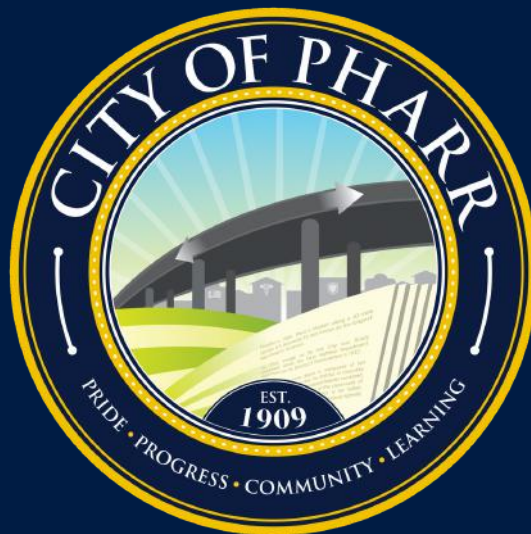
City Management Office

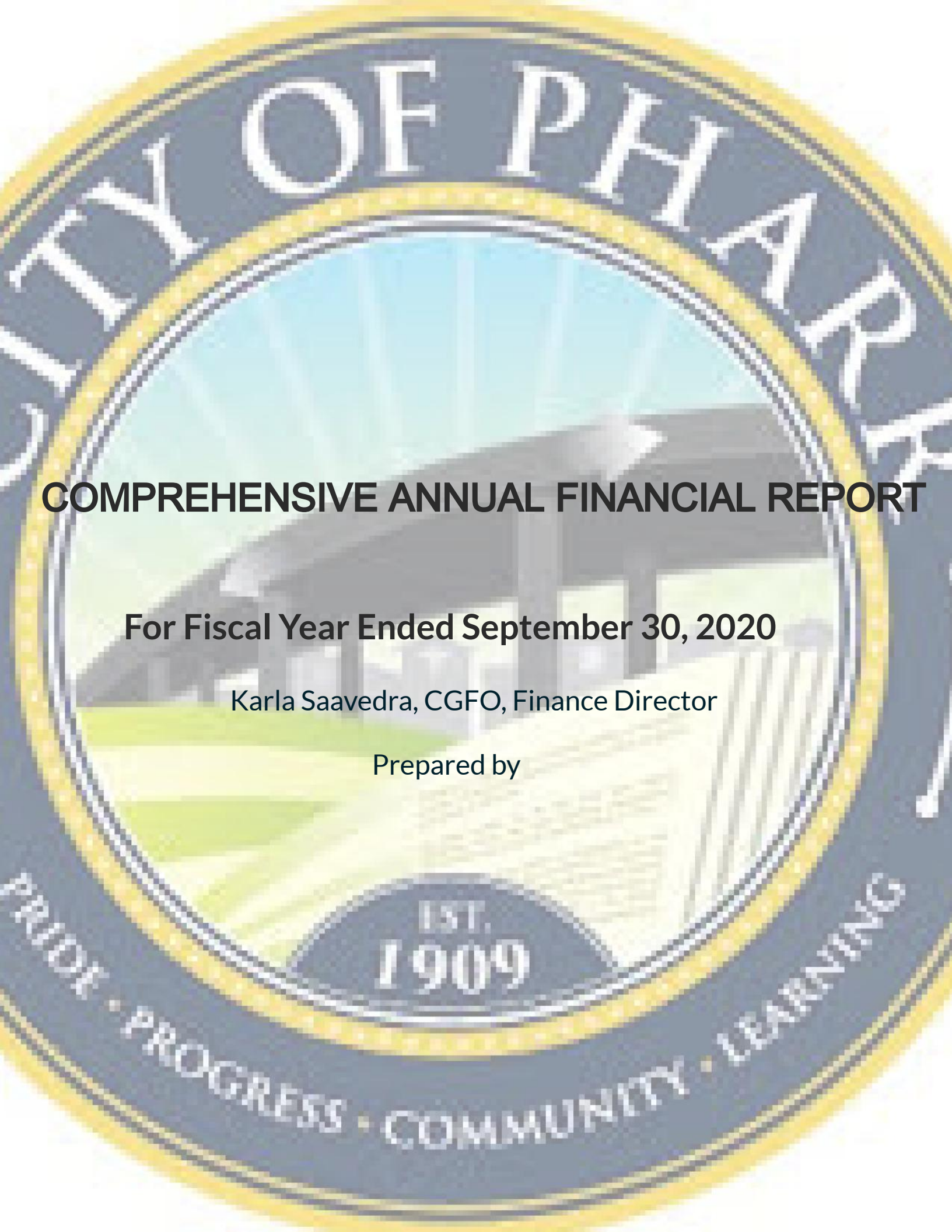
Final Approval - 2/4/2022

COMPREHENSIVE
ANNUAL FINANCIAL
REPORT

For the Fiscal Year Ended
September 30, 2020

TEAM
PHARR



The seal of the University of Phoenix is a circular emblem. It features a blue outer ring with the text "UNIVERSITY OF PHOENIX" at the top and "PROGRESS • COMMUNITY • LEARNING" at the bottom. Inside the ring is a stylized illustration of a modern building with a glass facade, set against a background of green hills and a blue sky with white clouds. The text "EST. 1909" is written in a dark blue oval at the bottom of the inner circle.

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For Fiscal Year Ended September 30, 2020

Karla Saavedra, CGFO, Finance Director

Prepared by

CITY OF PHARR, TX
COMPREHENSIVE ANNUAL FINANCIAL
REPORT YEAR ENDED SEPTEMBER 30, 2020

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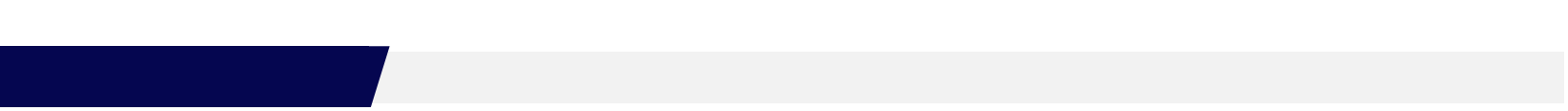
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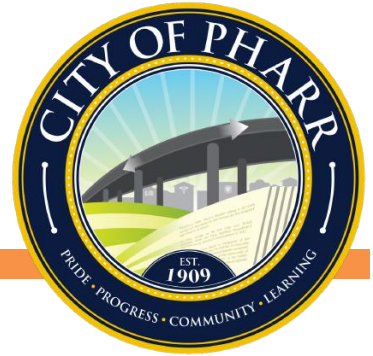
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INTRODUCTORY SECTION

City of Pharr



March 15, 2021

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, 2020. 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, 2020. The independent auditor's report is located at the front of the financial section of this report.

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 Report on Internal Control Over Financial.

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.

On November 10, 2008 via ordinance O-2008-49, the Pharr Economic Development Corporation (PEDC) was approved by citizen vote and ratified by the City Commission to receive ½ percent (the City receives 1 ½ percent) of sales tax. City management has included PEDC in its financial reports as a blended component unit since the City appoints all board members, can remove board members at will, and must approve PEDC's budget and plan of work. The City is also a guarantor for debt that is collateralized by PEDC funds. City management has also included the Pharr Housing Finance Corporation (PHFC), the PHFC Jackson Place apartments and the Pharr Tax Increment Reinvestment Zone (TIRZ) No. 1 and 2 in its financial statements as component units.

More information concerning the PEDC, PHFC, Jackson Apartments and TIRZ No. 1 and No. 2 are 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 one 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 90,000 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 despite the Economic Impact that COVID-19 had in our area.

The City of Pharr did not experience loss in Sales Tax Revenue mainly due to the fact that our Top Sales Tax contributors are construction related and transportation; industries that were not as affected as retail and entertainment.

For the Fiscal Year 2020-2021 a few of the upcoming projects include:

- * Major commercial development projects in the Pharr Town Center including restaurants
- * A new Natatorium to bring swimming competitions
- * A new Nursing School Facility
- * 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, 2020 was 8.3% due to COVID-19 and as of December 2020 (latest per TWC), the rate fell to 7.2%.

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 2020, which will be in effect during next fiscal year, is expected to have at least 8% growth in tax appraisal values. In Tax Year 2021 (FY 2021-2022) and forward is when City of Pharr is expecting to have its assessed property values increase even more due to economic development growth expected to happen this coming FY 2020-2021.
- **Sales Tax:** Sales tax revenue is used by the City as an economic indicator. This FY 2019-2020 the City experienced a 2% growth in collections compared to FY 2018-2019 and remained an average of No. 4 in growth compared to neighboring cities in the Rio Grande Valley. For this FY 2020-2021 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 2019-2020, City approved an ordinance to defer penalties and interest for those Hotels which collections were affected by COVID-19. Collections experienced an approximate 10% Decrease compared to last year and are expected to remain constant for the FY 2020-2021.

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.

International Bridge Infrastructure: The bridge capital projects expenditures for the upcoming fiscal year are budgeted at \$19 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 2019-2020, the **General Fund** committed to contingency and unreserved balance totaled \$26,165,394 and the required minimum (per Fund Balance policy) was \$12,288,635 (rounded).

	FY 17.18	FY 18.19	FY 19.20
Unassigned Fund Balance and Cash on Hand	\$21,211,700	\$21,018,685	\$26,165,394
Recommened Days of Fund Balance	90	90	90
Actuals Days of Fund Balance	166	164	202
Unassigned Fund Balance and Contingency	\$13,201,000	\$10,582,878	\$12,288,635
	103	83	90

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, 2020 is: \$3,500,707.**

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, 2020 is \$5,431,330.**

These balances provides an adequate protection againts 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 of 2018, the city's ratings were upgraded by the first time in the last 10 years by S& P.

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, 2020, 99% of City's funds were available within one day. Investments consisted mainly in 2 CD's this Fiscal Year due to concerns of cash flows due to Covid-19; investments amount were deposited back into depository 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 expading the city limits and expanding bridge infrastruture 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 with 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 then.

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 Comprehensive Annual Financial Report for the year ended September 30, 2018, City submitted application for award as every year for FY ended September 30, 2019 but GFOA has delayed process due to pandemic .

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 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, 2019. This was the City's 11th 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, 2020 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
Commissioner Place 1



Roberto "Bobby" Carrillo
Commissioner Place 2



Ramiro Caballero, MD
Commissioner Place 3



Daniel Chavez
Commissioner Place 4



Ricardo Medina
Commissioner Place 5



Itza Flores
Commissioner Place 6



City of Pharr, TX



EXECUTIVE MANAGEMENT



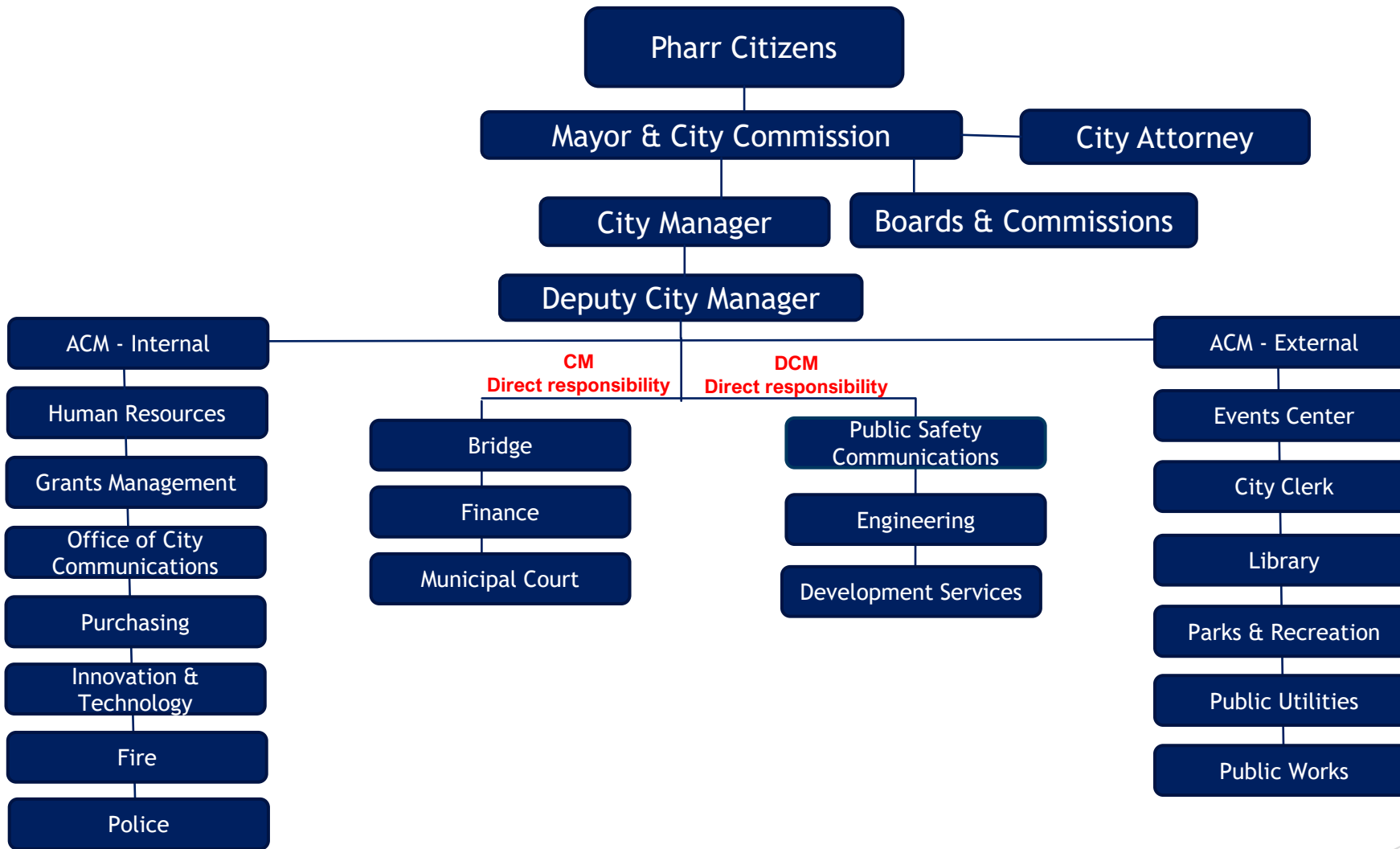
Ed Wylie
City Manager/EMC



Hilda Pedraza, TRMC, CMC
City Clerk/Asst. City Manager



Anali Alanis
Asst. City Manager



Department Directors



Karla Saavedra, CGFO
Finance Director



Luis Bazan
Bridge Director



Danny Ramirez
Communications Director/Dep. EMC



Jose J. Pena, CGCIO
IT & Media Director



Melanie Cano
Development Services Director



Raul Garza
CDBG Director



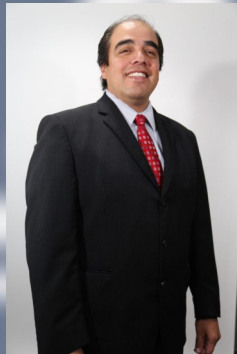
Pilar Rodriguez
Int. Public Works Director



Sergio Alaniz
Parks & Rec Director



Ignacio Amezcua
Purchasing Director



Adolfo Garcia
Library Director



Omar Anzaldúa Jr. PE, CFM
City Engineer



Leonardo Perez
Fire Chief



Criselda Flores
Presiding Judge



Veronica Ramirez, MBA
HR Director

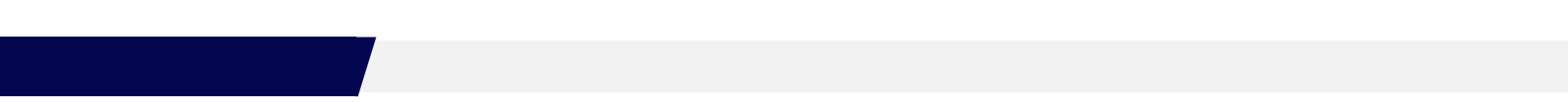


Andrew Harvey Jr.
Chief of Police

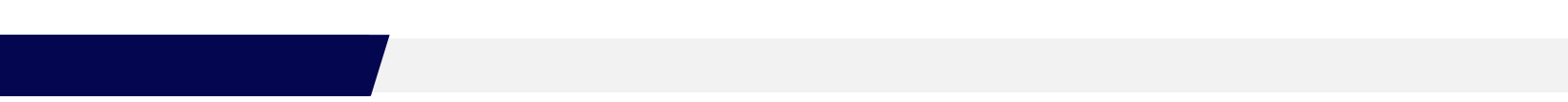


Ruben Rosales
Public Utilities Director





FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT



Oscar R. González, CPA
&
Associates, P.L.L.C.
Certified Public Accountants
208 W. Ferguson Unit #1 • Pharr, Texas 78577
Tel: (956) 787-9909 • Fax: (956) 787-3067
Email: org110n@aol.com

Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented 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, 2020, and the related notes to the financial statements, which collectively comprise the City of Pharr, Texas'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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, each major fund, and the aggregate remaining fund information of the City of Pharr, Texas, as of September 30, 2020, 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 the schedules of funding progress, schedule of changes in net pension liability and related ratios, and schedule of contributions, as listed in the table of contents, 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

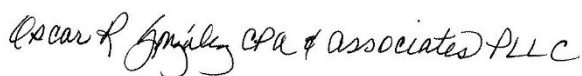
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Pharr, Texas's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, the schedule of revenues, expenditures, and changes in fund balance – budget and actual for the general fund and the schedule of revenues, expenditures, and changes in fund balance – budget and actual for Pharr Economic Development Corporation II, Inc., 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, the schedule of revenues, expenditures, and changes in fund balance – budget and actual for the general fund and the schedule of revenues, expenditures, changes in fund balance – budget and actual for Pharr Economic Development Corporation II, Inc. 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, the schedule of revenues, expenditures, and changes in fund balance – budget and actual for the general fund, and the schedule of revenues, expenditures, and changes in fund balance – budget and actual for Pharr Economic Development Corporation II, Inc. 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.

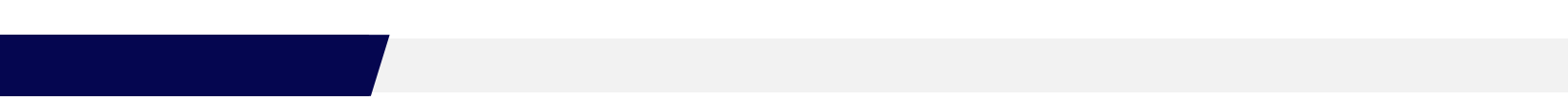
Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 11, 2021, on our consideration of the City of Pharr, Texas's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Pharr, Texas's internal control over financial reporting and compliance.



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

Pharr, Texas
March 11, 2021



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, 2020.

FINANCIAL HIGHLIGHTS

- ✚ The assets of the City's governmental activities exceeded its liabilities at the close of the most recent fiscal year by over \$129.69 million (net position). Of this amount, \$9.57 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. This is an increase of 5.78 million in unrestricted net position. The increase is mainly due to grants the city has received and the completion of several capital projects.
- ✚ The assets of the City's business-type activities exceeded its liabilities at the close of the most recent fiscal year by over \$133.7 million (net position). Of this amount, over \$16.7 million (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. Overall proprietary funds experienced an increase of \$6.16 million mainly due to better fiscal management and increased collections in Bridge Revenues and the increase on water billing.
- ✚ The General Fund assets exceeded its liabilities by over \$29 million (fund balance). Of this amount, \$4.23 million (unassigned fund balance) may be used to meet the General Fund's ongoing obligations. This is a decrease from last years of \$30 thousand.

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 of 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 in addition to 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.

The Statement of Net Position presents information on all the City's assets and liabilities as well as 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 useful indicator of whether the financial position of the City 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 giving 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).

Management's Discussion and Analysis

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

The government-wide financial statements include not only the City itself (known as the primary government), but also legally separate component units for which the City is financially accountable: the Pharr Economic Development Corporation II (blended component unit) and the Pharr Public Facilities Corporation No. 1 (blended component unit) and The Greater Pharr Chamber of Commerce (blended component unit).

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. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into four categories: governmental funds, proprietary funds, fiduciary funds, and discretely presented component units.

Governmental Funds

Governmental funds are used to account for essentially 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, as well as on balances of resources that can be spent available at the end of the fiscal year. Such information may be useful 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 useful 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 funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains three major (General, PEDC II, CIP) and eleven nonmajor governmental funds. Information for the major funds is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances. Data from the nonmajor governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor funds is provided in the form of 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.

Management's Discussion and Analysis

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 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.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary funds financial statements provide separate information for the water and wastewater operations and its bridge toll 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 in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for the Utility, Event Center, Bridge, Golf, 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 that is essential to a full 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.

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 over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by over \$263.42 million at the close of the fiscal year.

Management's Discussion and Analysis

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	
	2020	2019	2020	2019	2020	2019
Assets						
Current and other assets	\$ 94.07	\$ 78.18	\$ 58.25	\$ 22.55	\$152.32	\$100.73
Capital assets	154.13	137.74	149.92	145.82	304.05	283.56
Total assets	248.20	215.92	208.17	168.37	456.37	384.29
Deferred Outflow of Resources						
Deferred outflows	5.06	7.85	0.19	0.23	5.25	8.08
Total deferred outflow of resources	5.06	7.85	0.19	0.23	5.25	8.08
Total Assets and Deferred Outflow of Resources	253.26	223.77	208.36	168.60	461.62	392.37
Liabilities						
Current and other liabilities	19.36	18.47	7.61	6.70	26.97	25.17
Long-term Liabilities	96.77	87.46	67.03	39.49	163.80	126.95
Total liabilities	116.13	105.93	74.64	46.19	190.77	152.12
Deferred Inflow of Resources						
Deferred inflows	7.64	3.19	-	-	7.64	3.19
Total deferred inflows of resources	7.64	3.19	-	-	7.64	3.19
Total Liabilities and Deferred Inflow of Resources	123.77	109.12	74.64	46.19	198.41	155.31
Net Position						
Net Invested in capital assets, net of related debt	76.80	79.38	74.49	103.80	151.29	183.18
Restricted	43.12	31.49	42.50	8.05	85.62	39.54
Unrestricted	9.77	3.78	16.73	10.57	26.51	14.35
Total net position	\$129.69	\$114.65	\$133.72	\$122.42	\$263.42	\$237.07

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 \$263.21 at September 30, 2020 results from several factors. The most significant items include certain long-term liabilities that do not require current funding such as net pension liabilities of \$6.68 million as of September 30, 2020, and other unfunded long-term liabilities which include compensated absences.

By far the largest portion of the City's net position (\$151.30) reflects its Net Invested in Capital Assets (e.g., land buildings, machinery, and equipment), less any related debt used to acquire those assets that is 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 is reported 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, (\$85.61) million represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position (\$26.30 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 true for the prior fiscal year.

Governmental Activities

Governmental activities increase the City's net position by \$13.34 million. The key changes this fiscal year along with element of this increase is described as follows:

-  Transfers from Bridge excess cash.
-  Investment in Capital Projects.
-  Cares Act grant for Covid-19 Relief.

Management's Discussion and Analysis

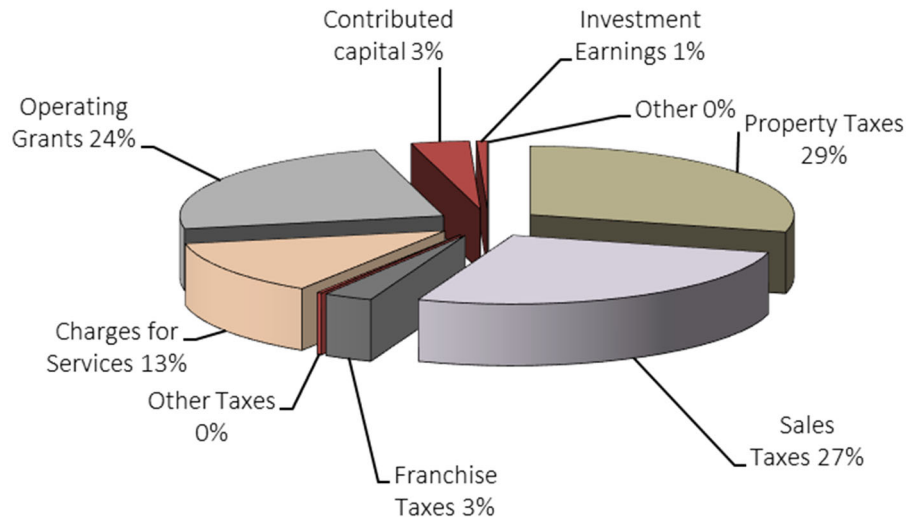
The City's condensed Changes in Net Position along with last fiscal year's numbers are presented for comparison in the following table below:

City of Pharr's Changes in Net Position						
Table 2 – Dollars in Millions	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program Revenues:						
Charges for services	\$ 10.62	\$ 9.31	\$ 31.49	\$ 30.29	\$ 42.11	\$ 39.60
Operating grants and contributions	19.65	4.03	4.99	-	24.64	4.03
Capital grants and contributions	3.50	2.22	0.60	1.91	4.10	4.13
General Revenues:						
Property tax	23.97	20.75	-	-	23.97	20.75
Sales tax	22.08	21.66	-	-	22.08	21.66
Other taxes	2.48	2.53	-	-	2.48	2.53
Other	0.26	0.74	0.93	0.29	1.19	1.03
Total Revenues	82.56	61.24	38.01	32.49	120.57	93.73
Expenses:						
General governmental	22.69	13.20	-	-	22.69	13.20
Public safety	20.61	26.57	-	-	20.61	26.57
Streets	5.15	5.24	-	-	5.15	5.24
Health and welfare	3.04	3.08	-	-	3.04	3.08
Culture and recreation	13.96	7.42	-	-	13.96	7.42
Economic Development	5.30	4.42	-	-	5.30	4.42
Interest of debt service	2.98	2.97	1.43	-	4.41	2.97
Issuance Cost	-	-	0.26	-	0.26	-
Utility	-	-	14.24	13.59	14.24	13.59
Pharr Event Center	-	-	0.68	0.83	0.68	0.83
Toll bridge	-	-	4.12	4.11	4.12	4.11
Tierra Del Sol Golf Course	-	-	1.46	1.53	1.46	1.53
Total Expenses	73.73	62.90	22.19	20.06	95.92	82.96
Excess of revenues over expenses	8.83	(1.66)	15.82	12.43	24.65	10.77
Transfers	4.51	8.35	(4.51)	(8.35)	-	-
Net change in net position	13.34	6.69	11.31	4.08	24.65	10.77
Net position - beginning	114.65	111.56	122.42	119.21	237.07	230.77
Prior period adjustment (a)	1.50	(3.60)	(0.01)	(0.87)	1.49	(4.47)
Net position - ending	<u>\$129.49</u>	<u>\$114.65</u>	<u>\$133.72</u>	<u>\$122.42</u>	<u>\$263.21</u>	<u>\$237.07</u>

Management's Discussion and Analysis

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

Revenues by Source – Governmental Activities



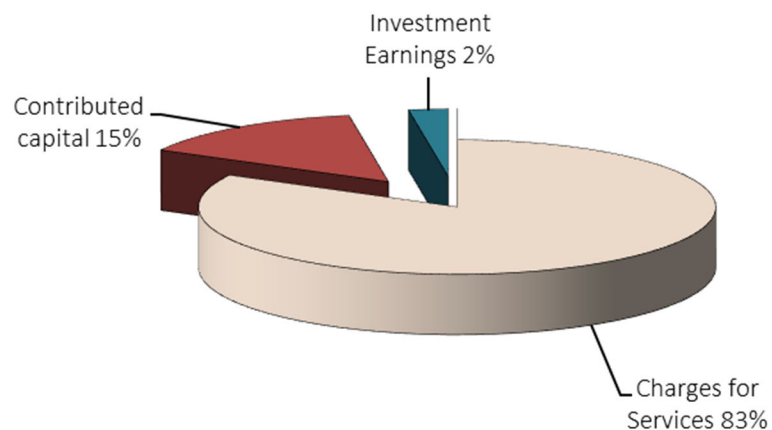
Business-Type Activities

Business-type activities increase the City's net position by \$11.30 million. One of the key changes this fiscal year for this increase was:

- Investment on utility capital projects
- Increase in water services.
- Less transfers to General fund.

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

Revenues by Source – Business-Type Activities



Management's Discussion and Analysis

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's net change in fund balance show a favorable increase of \$7.9 million because we move payroll funds from general fund to the cares act fund that will be reimburse by Hidalgo County. The operating revenues were \$707 thousand more than budget. The main reason for this increase was due to sales tax collections greater by \$.29 million, franchise tax also increases by \$.62 million. Expenditures were \$9.8 million less than budget since cares act grant approved to reimburse essential employees' payroll for several months.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The City of Pharr's Capital assets for its governmental and business-type activities amounts to \$304.05 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 \$20.5 million or 7.2%.

City of Pharr's Capital Assets (Net of Depreciation)						
Table 3- Dollars in million	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
	2020	2019	2020	2019	2020	2019
Water rights	\$ -	\$ -	\$ 3.45	\$ 3.45	3.45	3.45
Land	19.68	17.58	6.90	3.41	26.58	20.99
Building and system improvements	28.55	27.02	13.47	14.19	42.02	41.21
Other improvements	46.32	11.15	8.04	2.55	54.36	13.70
Machinery and equipment	8.30	7.64	5.04	4.57	13.34	12.21
Infrastructure	29.05	31.14	102.91	106.94	131.96	138.08
Construction in progress	22.23	43.19	10.11	10.69	32.34	53.88
	<u>\$ 154.13</u>	<u>\$ 137.72</u>	<u>\$ 149.92</u>	<u>\$ 145.80</u>	<u>\$ 304.05</u>	<u>\$ 283.52</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*.

Management's Discussion and Analysis

Long-Term Debt

At the end of the current fiscal year, the City had total contractually obligated long-term debt of \$154.20 million. The details of the change in debt from last fiscal year are as indicated:

Table 4 - Dollars in millions (not including unamortized activit

	<u>2020</u>	<u>2019</u>	<u>Change</u>
Governmental			
Bonds	\$ 1.43	\$ 5.03	\$ (3.60)
Certificates of obligation	68.97	47.50	21.47
Capital leases	6.35	6.46	(0.11)
Notes	7.93	9.87	(1.94)
	<u>84.68</u>	<u>68.86</u>	<u>15.82</u>
Business-Type			
Bonds	65.61	40.26	25.35
Capital leases	3.91	3.24	0.67
	<u>69.52</u>	<u>43.50</u>	<u>26.02</u>
Total	<u>\$ 154.20</u>	<u>\$ 112.36</u>	<u>\$ 41.84</u>

Long-term debt for the Governmental activities increases by \$15 million. This increase was due to the new capital equipment and the issue for new bonds for capital projects. This fiscal year the city issued a new bond in the amount of \$25 million for the city's natatorium.

Long-term debt for the Business-Type activities increases by \$26 million. This increase was for two new bonds for \$18 million and \$13 million for utility capital improvements and projects.

Additional information on the City's long-term debt can be found in the Notes to the Financial Statements in this report 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 in accordance with the provisions of the Statement.

Management's Discussion and Analysis

Table 5 provides the City's key pension statistics related to the TMRS plan as of and for the fiscal year ended September 30, 2020:

City of Pharr's Key Pensions Statistics

Table 5-(Dollars in millions)

Net Pension Liability	\$	6.68
Pension Expense	\$	2.92

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.

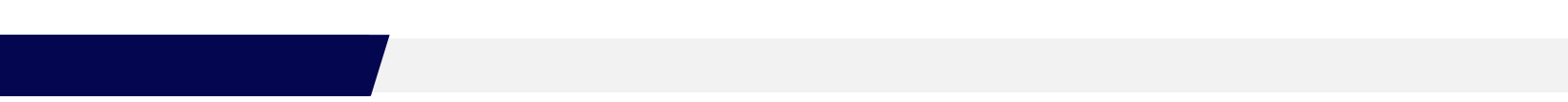
ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Due to the current pandemic covid-19, city has been impacted in recreation and fines fees revenues, but on the other hand our sales tax, which is our second largest tax revenue source was not significantly affected in fact it showed a 2% growth from last year.
- The continuous growth of the Pharr Town Center will help increase jobs and sales taxes, during these hard times.
- Series 2020A and 2020B will bring a huge improvement in the city's water and sewer system that way Pharr can provide a better quality of life for their citizens.
- New infrastructure Bridge Projects 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, 2020

	Primary Government				
	Governmental Activities	Business-Type Activities	Total	Discrete Component Units	Total
<u>ASSETS</u>					
Current assets:					
Cash	\$ 36,631,171	\$ 6,913,799	\$ 43,544,969	\$ 1,871,594	\$ 45,416,563
Receivables (net of allowance for uncollectible)	32,856,943	3,959,679	36,816,623	25,065	36,841,687
Prepaid items	213,466	-	213,466	-	213,466
Internal balances	346,929	(346,929)	-	-	-
Inventories	1,703,319	220,207	1,923,526	-	1,923,526
Land available for sale	2,410,012	-	2,410,012	-	2,410,012
Restricted assets:					
Cash	17,589,572	-	17,589,572	2,567,163	20,156,735
Cash with Fiscal Agent	2,059,532	47,510,974	49,570,507	-	49,570,507
Intergovernmental receivable	264,094	-	264,094	-	264,094
Total current assets	94,075,037	58,257,731	152,332,769	4,463,822	156,796,590
Capital assets					
Water Rights (nondepreciable)	-	3,450,000	3,450,000	-	3,450,000
Land (nondepreciable)	19,676,658	6,897,338	26,573,996	1,500,000	28,073,996
Buildings (net of acc. depreciation)	28,553,401	13,472,030	42,025,430	24,735,721	66,761,151
Improvements other than buildings (net of acc. depreciation)	46,316,868	8,048,255	54,365,123	-	54,365,123
Machinery and equipment (net of acc. depreciation)	8,295,010	5,039,658	13,334,668	84,685	13,419,353
Infrastructure (net of acc. depreciation)	29,053,672	102,903,883	131,957,555	-	131,957,555
Construction in progress (nondepreciable)	22,234,539	10,111,076	32,345,615	-	32,345,615
Total capital assets	154,130,148	149,922,241	304,052,387	26,320,406	330,372,793
Total noncurrent assets	154,130,148	149,922,241	304,052,387	26,320,406	330,372,793
Total assets	248,205,185	208,179,972	456,385,156	30,784,228	487,169,384
<u>DEFERRED OUTFLOW OF RESOURCES</u>					
Other Post Employee Benefits	137,497	-	137,497	-	137,497
Unamortized loss on refunding of debt	48,780	195,484	244,264	-	244,264
Pension-TMRS	5,020,666	-	5,020,666	-	5,020,666
Total deferred outflow of resources	5,206,943	195,484	5,402,427	-	5,402,427
<u>LIABILITIES</u>					
Current liabilities payable:					
Accounts payable and other current liabilities	5,522,459	1,658,336	7,180,795	6,122,469	13,303,264
Escrows	3,367,156	241,064	3,608,219	-	3,608,219
Current portion debt payable	10,475,154	5,713,015	16,188,169	627,931	16,816,100
Total current liabilities	19,364,769	7,612,415	26,977,183	6,750,400	33,727,583
Noncurrent liabilities:					
Other post employment benefit	1,384,039	-	1,384,039	-	1,384,039
Net Pension Liability	6,683,755	-	6,683,755	-	6,683,755
Due in more than one year, net	88,704,265	67,035,163	155,739,428	32,269,429	188,008,857
Total noncurrent liabilities	96,772,059	67,035,163	163,807,222	32,269,429	196,076,651
Total liabilities	116,136,829	74,647,577	190,784,405	39,019,828	229,804,234
<u>DEFERRED INFLOW OF RESOURCES</u>					
Pension-Actual Contributions vs Assumptions	7,575,656	-	7,575,656	-	7,575,656
	7,575,656	-	7,575,656	-	7,575,656
<u>NET POSITION</u>					
Net Invested in capital assets	76,805,452	74,496,933	151,302,384	(6,576,953)	144,725,431
Restricted for:					
Debt service	1,110,591	4,791,960	5,902,551	-	5,902,551
Capital projects	24,888,102	37,238,753	62,126,854	-	62,126,854
Economic development	11,108,686	-	11,108,686	-	11,108,686
Tourism	1,951,675	464,631	2,416,306	-	2,416,306
Public safety	1,259,665	-	1,259,665	-	1,259,665
Paving and Drainage	729,792	-	729,792	-	729,792
General Government	2,069,413	-	2,069,413	-	2,069,413
Unrestricted	9,776,269	16,735,602	26,511,872	(1,658,648)	24,853,224
Total net position	\$ 129,699,643	\$ 133,727,879	\$ 263,427,522	\$ (8,235,601)	\$ 255,191,921

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

**CITY OF PHARR, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs	Net (Expense) Revenue and Changes in Net Position								
	Program Revenues				Primary Government			Discrete Component Unit	Total
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total		
Primary government:									
Governmental activities:									
General government	\$ 22,680,455	\$ 1,399,507	\$ 10,829,134	\$ -	\$ (10,451,814)		\$ (10,451,814)	-	(10,451,814)
Public safety	20,473,046	3,729,167	1,563,346	-	(15,180,533)		(15,180,533)	-	(15,180,533)
Highways and streets	5,140,807	1,781,993	-	7,259,645	3,900,830		3,900,830	-	3,900,830
Health and welfare	3,019,425	4,225,801	-	-	1,206,376		1,206,376	-	1,206,376
Culture and recreation	13,952,484	318,641	-	-	(13,633,843)		(13,633,843)	-	(13,633,843)
Economic development	5,302,619	2,115,532	-	-	(3,187,087)		(3,187,087)	-	(3,187,087)
Interest on long-term debt	2,957,666	-	-	-	(2,957,666)		(2,957,666)	-	(2,957,666)
Total governmental activities	<u>73,526,502</u>	<u>13,570,641</u>	<u>12,392,480</u>	<u>7,259,645</u>	<u>(40,303,737)</u>		<u>(40,303,737)</u>	<u>-</u>	<u>(40,303,737)</u>
Business-type activities:									
Utility	15,184,755	16,208,278	4,992,506	595,939		6,611,968	6,611,968		6,611,968
Pharr Event Center	684,919	252,452	-	-		(432,468)	(432,468)		(432,468)
Toll Bridge	4,220,584	14,595,374	-	-		10,374,790	10,374,790		10,374,790
Tierra Del Sol Golf Course	1,466,249	796,373	-	-		(649,876)	(649,876)		(649,876)
Total business-type activities	<u>21,556,507</u>	<u>31,852,477</u>	<u>4,992,506</u>	<u>595,939</u>		<u>15,904,415</u>	<u>15,904,415</u>		<u>15,904,415</u>
Total primary government	<u>\$ 95,083,010</u>	<u>\$ 45,423,118</u>	<u>\$ 17,384,985</u>	<u>\$ 7,855,584</u>	<u>\$ (40,303,737)</u>	<u>\$ 15,904,415</u>	<u>\$ (24,399,322)</u>	<u>-</u>	<u>(24,399,322)</u>
Component unit:									
PHFC Jackson Apartments	-	-	-	-				7,000	7,000
Depreciation Expense	-	-	-	-				1,208,921	
PFH	-	-	-	-				1,237,848	1,237,848
Debt Interest and Issuance Cost	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>				<u>1,622,113</u>	<u>1,622,113</u>
								4,075,882	4,075,882
<u>General revenues:</u>									
Property taxes					23,976,404	-	23,976,404	-	23,976,404
Sales taxes					22,086,728	-	22,086,728	-	22,086,728
Franchise taxes					2,486,997	-	2,486,997	-	2,486,997
Rent Revenue					-	-	-	2,489,926	2,489,926
Contributions					300,161	-	300,161	-	300,161
Other taxes					235,128		235,128	-	235,128
Investment earnings					255,782	171,034	426,816	5,538	432,354
Other					-	17,365	17,365	178,410	195,775
Cost of Issuance					-	(269,780)	(269,780)		(269,780)
Transfers					4,509,382	(4,509,382)	-	-	-
Total general revenues and transfers					<u>53,850,583</u>	<u>(4,590,763)</u>	<u>49,259,819</u>	<u>2,673,873</u>	<u>51,933,694</u>
Change in net position					13,546,847	11,313,652	24,860,499	(1,402,009)	23,458,490
Net position - beginning					114,652,764	122,423,797	237,076,561	(6,833,592)	230,242,969
Prior period adjustment					1,500,032	(9,570)	1,490,462	-	1,490,462
Net position - ending					<u>\$ 129,699,643</u>	<u>\$ 133,727,879</u>	<u>\$ 263,427,522</u>	<u>\$ (8,235,601)</u>	<u>\$ 255,191,921</u>

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



**CITY OF PHARR, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020**

		General	Pharr Economic Development Corporation, Inc.	General Capital Improvements	Non-Major Governmental	Total Governmental
<u>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</u>						
Cash	\$	21,927,781	\$ 5,678,768	\$ 7,073,580	\$ 1,885,139	\$ 36,565,269
Receivables (net of allowance for uncollectible):						
Property taxes		1,859,644	-	-	339,166	2,198,811
Warrants		5,839,427	-	-	-	5,839,427
Sales tax		2,922,829	974,276	-	-	3,897,105
Notes		-	923,365	-	54,619	977,984
Accounts		1,040,650	-	-	177,243	1,217,893
Intergovernmental		-	-	4,468,173	-	4,468,173
Other		6,406,606	43,967	-	7,806,978	14,257,551
Prepaid Items		104,280	109,186	-	-	213,466
Inventories		1,641,902	-	-	-	1,641,902
Land Available for Sale		-	2,410,012	-	-	2,410,012
Due from other funds		1,151,379	-	1,005,331	5,000	2,161,710
Restricted assets:			-	-		
Cash		-	603,847	16,985,725	-	17,589,572
Cash with Fiscal Agent		2,059,532	-	-	-	2,059,532
Intergovernmental receivable		-	-	-	264,094	264,094
Total assets	\$	<u>44,954,031</u>	<u>\$ 10,743,422</u>	<u>\$ 29,532,809</u>	<u>10,532,239</u>	<u>\$ 95,762,500</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</u>						
Liabilities:						
Accounts payable	\$	3,053,405	\$ 126,798	\$ 834,276	81,653	\$ 4,096,131
Accrued liabilities		762,689	-	-	-	762,689
Due to other funds		1,005,331	44,894	-	735,295	1,785,520
Escrow accounts		2,342,461	7,359	1,014,817	2,519	3,367,156
Unearned revenue		-	-	-	155,996	155,996
Total liabilities		<u>7,163,886</u>	<u>179,051</u>	<u>1,849,093</u>	<u>975,463</u>	<u>10,167,492</u>
Deferred Inflows of Resources:						
Deferred property tax		1,859,644	-	-	339,166	2,198,811
Deferred accounts		1,040,657	-	-	177,243	1,217,900
Deferred warrants		5,839,427	-	-	-	5,839,427
Deferred notes		-	923,365	-	54,619	977,984
Total deferred inflow of resources		<u>8,739,729</u>	<u>923,365</u>	<u>-</u>	<u>571,028</u>	<u>10,234,122</u>

Fund balances:		General	Economic Development Corporation 4B	General Capital Improvements	Non-Major Governmental	Total Governmental
Nonspendable:						
	Inventory	1,641,902	2,410,012	-	-	4,051,915
	Noncurrent advances	5,060,299	-	-	9,881	5,070,180
Restricted:						
	Debt service	-	-	-	931,379	931,379
	Street paving and drainage	-	-	-	729,792	729,792
	Tourism	-	-	-	1,951,675	1,951,675
	Public safety	-	-	-	1,249,784	1,249,784
	Parkland	-	-	-	217,531	217,531
	Community development	-	-	-	470,032	470,032
	Economic development	-	7,230,994	-	3,425,675	10,656,668
Committed:						
	Contingency	12,288,635	-	-	-	12,288,635
Assigned:						
	General government	3,762,435	-	-	-	3,762,435
	Capital outlay	2,059,532	-	27,683,716	-	29,743,248
Unassigned:						
		4,237,613	-	-	-	4,237,613
Total fund balances		<u>29,050,416</u>	<u>9,641,006</u>	<u>27,683,716</u>	<u>8,985,748</u>	<u>75,360,887</u>
Total liabilities, deferred inflows of resources and fund balances		\$ <u>44,954,031</u>	\$ <u>10,743,422</u>	\$ <u>29,532,809</u>	<u>10,532,239</u>	\$ <u>95,762,500</u>

CITY OF PHARR, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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

Total fund balances - governmental funds balance sheet		\$	75,360,886
(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	258,092,384	
	Accumulated depreciation	<u>(104,298,320)</u>	153,794,064
(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>363,933</u>	363,933
(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	(7,287,971)	
	Long-term	(75,532,348)	
	Capital leases		
	Current	(1,784,348)	
	Long-term	(4,571,345)	
	Unamortized loss -Deferred outflow	48,780	
	Unamortized debt activity	<u>(4,389,403)</u>	(93,516,635)
(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	2,751,800	
	Allowance	<u>(552,989)</u>	2,198,811
(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	920,558	
	Paving	177,245	
	Library	57,745	
	Alarm permits	<u>62,354</u>	1,217,902
(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	159,952	
	Notes	<u>18,014</u>	(177,966)

CITY OF PHARR, TEXAS
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2020- 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	(1,393,368)	
		Long-term	<u>(4,480,104)</u>	(5,873,473)
(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	13,217,413	
		Allowance	<u>(7,377,986)</u>	5,839,427
(9)	Employers that participate in defined contribution OPEB plans are required to recognize OPEB liability for unpaid required contributions	OPEB Liability - Prior Years	137,494	
		This fiscal year contribution	(1,384,039)	
		This fiscal year trust fund contribution	<u>-</u>	(1,246,545)
(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>977,984</u>	977,984
(11)	Deferred Outflow Pension Contributions		5,020,666	
	Deferred Inflow		(7,575,655)	
	Net Pension Liability		<u>(6,683,755)</u>	
				(9,238,744)
	Net position of governmental activities - statement of net position		\$	129,699,644

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, 2020

	General	Pharr Economic Development Corporation, Inc.	General Capital Improvements	Non-Major Governmental	Total Governmental
REVENUES					
Taxes:					
Property	\$ 18,068,992	\$ -	\$ -	\$ 5,902,873	\$ 23,971,866
Sales	16,125,380	5,375,127	-	586,222	22,086,728
Franchise	2,486,997	-	-	-	2,486,997
Other	235,128	-	-	-	235,128
Licenses and permits	966,406	-	-	-	966,406
Intergovernmental	81,812	-	7,259,645	12,310,667	19,652,125
Fees and charges:					
Sanitation	2,881,591	-	-	-	2,881,591
Brush	1,138,767	-	-	-	1,138,767
Other	887,002	-	-	1,316,649	2,203,651
Fines	549,623	-	-	-	549,623
Interest income	124,729	90,493	-	40,559	255,781
Other	866,873	2,048,871	-	29,249	2,944,993
Total revenues	<u>44,413,300</u>	<u>7,514,491</u>	<u>7,259,645</u>	<u>20,186,219</u>	<u>79,373,654</u>
EXPENDITURES					
Current:					
General government	10,590,622	-	1,183,083	10,281,539	22,055,243
Public safety	18,985,516	-	145,201	1,395,844	20,526,562
Highways and streets	3,956,320	-	6,355,163	25,439	10,336,921
Health and welfare	2,823,141	-	-	-	2,823,141
Culture and recreation	6,206,905	-	18,636,137	6,399	24,849,442
Economic development	2,222,660	2,057,630	-	200,626	4,480,916
Debt service:					
Principal	1,799,881	2,021,753	983,727	5,492,924	10,298,286
Interest	110,906	246,919	224,389	2,775,067	3,357,281
Total expenditures	<u>46,695,952</u>	<u>4,326,302</u>	<u>27,527,700</u>	<u>20,177,837</u>	<u>98,727,792</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2,282,652)</u>	<u>3,188,189</u>	<u>(20,268,055)</u>	<u>8,381</u>	<u>(19,354,138)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	8,426,200	-	4,074,802	3,805,374	16,306,376
Transfers (out)	(3,906,292)	(1,487,500)	(4,730,000)	(1,673,202)	(11,796,994)
Issuance of debt	1,945,500	-	25,000,000	-	26,945,500
Total other financing sources and uses	<u>6,465,408</u>	<u>(1,487,500)</u>	<u>24,344,802</u>	<u>2,132,172</u>	<u>31,454,882</u>
Net change in fund balance	4,182,756	1,700,689	4,076,747	2,140,554	12,100,744
Fund balance - beginning	24,847,477	7,174,797	23,225,587	6,541,290	61,789,151
Prior period adjustment	20,183	765,520	381,382	303,904	1,470,989
Fund balance - ending	<u>\$ 29,050,416</u>	<u>\$ 9,641,006</u>	<u>\$ 27,683,716</u>	<u>\$ 8,985,748</u>	<u>\$ 75,360,886</u>

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, 2020

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

	Net change in fund balances - total governmental funds	\$	12,100,745
(1)	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		
	Capital assets purchases	21,815,634	
	Depreciation expense	<u>(5,911,700)</u>	15,903,934
(2)	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		
	Contributed capital - drainage	70,397	
	Contributed capital - streets	<u>229,764</u>	300,161
(3)	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		
	New lease/notes proceeds	(1,945,500)	
	Certificate of Obligation proceeds	(25,000,000)	
	Lease/Notes	2,352,417	
	Tax Notes Principal Paid	979,116	
	Bond Principal Paid	4,945,000	
	Loan Principal Paid	2,021,753	
	Unamortized debt activity	<u>334,687</u>	(16,312,527)
(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		
	Current tax	-	
	Collections	<u>4,540</u>	4,540
(5)	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		
	Sanitation	168,300	
	Paving	22,842	
	Library	2,223	
	Alarm Fees	<u>12,078</u>	205,443

CITY OF PHARR, TEXAS
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES - Continued
FOR THE YEAR ENDED SEPTEMBER 30, 2020

(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	Current year accrual	(177,966)	
		Prior year accrual	242,895	
				64,929
(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. Compensated absences is recorded in the statement of assets	Current year	(5,573,473)	
		Prior year	5,359,060	
				(214,412)
(8)	Because some warrant fines 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	Prior Year Warrant A/R	(3,159,634)	
		Current Year Warrant A/R	5,839,166	
				2,679,532
(9)	Employers that participate in defined contribution OPEB plans are required to recognize OPEB expense/expenditures for their net required contributions to the plan	OPEB Liability - This fiscal year	(1,384,039)	
		Trust fund contributions	1,276,503	
				(107,536)
(10)	Loans issued to outside entities for Economic development are considered expenses governmental funds but not in the statement of activities.		(735,806)	
				(735,806)
(11)	GASB 68 recognition on Pension Expense requires an adjustment to reflect in Statement of Activities		\$ (342,155)	\$ (342,155)
	Rounding difference			(1)
	Change in net position of governmental activities		\$	<u>13,546,847</u>



CITY OF PHARR, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2020

Business-type Enterprise Funds							Governmental Activities - Internal Service Fund
ASSETS	Utility	Pharr Event Center	Toll Bridge	Tierra Del Sol Golf Course	Total		
Current assets:							
Cash	\$ 158,347	\$ 267,103	\$ 5,795,478	\$ 692,870	\$ 6,913,799	\$ 65,901	
Receivables (net of allowance for uncollectible):							
Accounts	3,486,944	269,410	186,166	17,159	3,959,679	-	
Inventories	194,185	5,636	-	20,387	220,207	61,416	
Restricted assets:							
Cash	45,626,621	-	420,779	-	46,047,400	-	
Cash with Fiscal Agent	-	-	1,439,213	24,362	1,463,575	-	
Total current assets	49,466,097	542,149	7,841,636	754,778	58,604,660	127,317	
Capital assets							
Water Rights (nondepreciable)	3,450,000	-	-	-	3,450,000	-	
Land (nondepreciable)	4,293,127	785,224	819,645	999,342	6,897,338	-	
Buildings (net of acc. depreciation)	9,757,492	2,211,760	1,214,536	288,242	13,472,030	336,083	
Improvements other than buildings (net of acc. depreciation)	6,198,149	79,636	112,182	1,658,287	8,048,255	-	
Machinery and equipment (net of acc. depreciation)	2,447,940	15,158	2,376,574	199,986	5,039,658	-	
Infrastructure (net of acc. depreciation)	91,709,022	-	11,187,024	7,838	102,903,883	-	
Construction in progress (nondepreciable)	3,965,890	-	6,145,186	-	10,111,076	-	
Total capital assets	121,821,620	3,091,778	21,855,146	3,153,695	149,922,241	336,083	
Total noncurrent assets	121,821,620	3,091,778	21,855,146	3,153,695	149,922,241	336,083	
Total assets	171,287,717	3,633,928	29,696,783	3,908,473	208,526,900	463,400	
DEFERRED OUTFLOW OF RESOURCES							
Unamortized loss on refunding of debt	195,486	-	-	-	195,486	-	
Total deferred outflow of resources	195,486	-	-	-	195,486	-	

Business-type Enterprise Funds						Governmental Activities - Internal Service Fund
	Utility	Boggus Event Center	Toll Bridge	Tierra Del Sol Golf Course	Total	
LIABILITIES						
Current liabilities payable:						
Accounts payable	678,870	7,313	389,768	29,015	1,104,966	29,676
Accrued liabilities						
Due to other funds	178,869	47,511	62,775	57,774	346,929	29,260
Unearned revenue	-	4,067	5,500	43,478	53,045	-
Total current liabilities payable	857,738	58,891	458,043	130,266	1,504,939	58,935
Current liabilities payable from restricted assets:						
Customer deposits payable	500,326	-	-	-	500,326	-
Escrow payable	241,064	-	-	-	241,064	-
Matured accrued compensation	123,696	4,657	48,281	16,583	193,217	9,467
Matured capital lease	275,597	-	857,824	55,377	1,188,798	-
Matured bonds/notes, net	3,661,000	-	670,000	-	4,331,000	-
Total current liabilities payable from restricted assets	4,801,682	4,657	1,576,105	71,961	6,454,405	9,466
Total current liabilities	5,659,420	63,548	2,034,148	202,227	7,959,344	68,401
Noncurrent liabilities:						
Accrued compensation	371,088	13,970	144,844	49,751	579,653	28,400
Capital lease payable	950,312	-	1,612,909	159,020	2,722,240	2,665
Bonds/notes principal payable	62,955,429	-	777,841	-	63,733,270	-
Total noncurrent liabilities	64,276,829	13,970	2,535,593	208,770	67,035,163	31,064
Total liabilities	69,936,249	77,519	4,569,742	410,997	74,994,506	99,466
NET POSITION						
Invested in capital assets, net of related debt	50,529,283	3,091,778	17,936,574	2,939,298	74,496,933	336,084
Restricted for:						
Debt service	4,371,181	-	420,779	-	4,791,960	-
Capital projects	37,214,391	-	-	24,362	37,238,753	-
Tourism	-	464,631	-	-	464,631	-
Unrestricted	9,432,098	-	6,769,689	533,816	16,735,603	27,850
Total net position	\$ 101,546,953	\$ 3,556,410	25,127,042	\$ 3,497,476	\$ 133,727,880	\$ 363,934

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

CITY OF PHARR, TEXAS
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Business-type Enterprise Funds					Governmental Activities - Internal Service Fund
	Utility	Pharr Event Center	Toll Bridge	Tierra Del Sol Golf Course	Total	
Operating revenues:						
Charges for sales and services:						
Water sales	\$ 8,860,079	\$ -	\$ -	\$ -	\$ 8,860,079	\$ -
Sewer service	6,965,740	-	-	-	6,965,740	-
Tap fees	327,162	-	-	-	327,162	-
Toll fees	-	-	14,367,657	-	14,367,657	-
Golf services	-	-	-	723,745	723,745	-
Event Center	-	252,452	-	-	252,452	-
Other	55,297	-	227,718	72,628	355,642	751,738
Total operating revenues	<u>16,208,278</u>	<u>252,452</u>	<u>14,595,374</u>	<u>796,373</u>	<u>31,852,477</u>	<u>751,738</u>
Operating expenses:						
Personnel services	3,804,667	358,340	1,303,035	771,059	6,237,101	210,577
Supplies and Materials	1,675,938	106,405	156,958	150,941	2,090,242	-
Contractual Services	3,617,580	129,129	1,843,434	303,379	5,893,523	525,719
Depreciation	5,141,912	91,046	820,228	214,034	6,267,219	15,252
Total operating expenses	<u>14,240,096</u>	<u>684,919</u>	<u>4,123,655</u>	<u>1,439,413</u>	<u>20,488,083</u>	<u>751,548</u>
Operating income (loss)	<u>1,968,183</u>	<u>(432,468)</u>	<u>10,471,719</u>	<u>(643,040)</u>	<u>11,364,394</u>	<u>189</u>
Nonoperating revenues (expenses):						
Investment earnings	111,065	1,157	48,897	9,915	171,034	-
Interest expense	(1,308,483)	-	(119,521)	(6,837)	(1,434,841)	(189)
Amortization expense	363,824	-	22,592	-	386,416	-
Intergovernmental	4,880,421	-	112,085	-	4,992,506	-
Other	17,365	-	-	-	17,365	-
Issuance cost	(269,780)	-	-	-	(269,780)	-
Total nonoperating revenues (expenses)	<u>3,794,412</u>	<u>1,157</u>	<u>64,053</u>	<u>3,079</u>	<u>3,862,701</u>	<u>(189)</u>
Income before contributions and transfers	<u>5,762,595</u>	<u>(431,311)</u>	<u>10,535,772</u>	<u>(639,961)</u>	<u>15,227,095</u>	<u>-</u>
Transfers in	2,810,000	393,481	1,920,000	530,637	5,654,118	-
Transfers (out)	(571,400)	-	(9,592,100)	-	(10,163,500)	-
Capital contributions	595,939	-	-	-	595,939	-
	<u>2,834,539</u>	<u>393,481</u>	<u>(7,672,100)</u>	<u>530,637</u>	<u>(3,913,443)</u>	<u>-</u>
Changes in Net Position	<u>8,597,134</u>	<u>(37,830)</u>	<u>2,863,672</u>	<u>(109,324)</u>	<u>11,313,652</u>	<u>-</u>
Total net position - beginning	92,980,419	3,610,509	22,226,069	3,606,800	122,423,797	363,553
Prior period adjustment	(30,600)	(16,269)	37,299	-	(9,570)	380
Total net position - ending	<u>\$ 101,546,953</u>	<u>\$ 3,556,410</u>	<u>25,127,040</u>	<u>\$ 3,497,476</u>	<u>\$ 133,727,879</u>	<u>\$ 363,934</u>

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

CITY OF PHARR, TEXAS
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Business-type Enterprise Funds					Governmental Activities - Internal Service Fund
	Utility	Pharr Event Center	Toll Bridge	Tierra Del Sol Golf Course	Total	
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$ 15,438,768	\$ 217,029	\$ 14,181,964	\$ 793,446	\$ 30,631,207	\$ 751,738
Payments to suppliers	(1,678,573)	(107,579)	(156,958)	(145,526)	(2,088,636)	(6,183)
Payments to employees	(3,771,379)	(400,089)	(1,301,638)	(791,504)	(6,264,610)	(214,541)
Payments for contractual services	(3,400,177)	(137,613)	(1,971,336)	(298,514)	(5,807,640)	(511,974)
Payments (to)/from others	62,154	-	227,718	-	289,872	-
Net cash flow (to)/from operating activities	<u>6,650,793</u>	<u>(428,252)</u>	<u>10,979,750</u>	<u>(442,098)</u>	<u>16,760,193</u>	<u>19,040</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Receipts from grants					-	-
Advances (to)/from other funds	160,652	40,751	47,506	51,089	299,998	7,692
Transfers in from other funds	2,810,000	393,481	1,920,000	530,637	5,654,118	-
Transfers out to other funds	(571,400)	-	(9,592,100)	-	(10,163,500)	-
Net cash provided/(used) by noncapital and related financing activities	<u>2,399,252</u>	<u>434,232</u>	<u>(7,624,594)</u>	<u>581,726</u>	<u>(4,209,384)</u>	<u>7,692</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Bond/Lease Proceeds					-	-
Acquisition and construction of capital assets	(7,290,627)	-	(2,955,765)	(34,140)	(10,280,532)	-
Principal paid on long-term debt	28,200,531	-	321,714	(54,030)	28,468,215	(7,930)
Interest paid on long-term debt	(1,308,483)	-	(119,521)	(6,837)	(1,434,841)	(189)
Other	318,006	(16,271)	62,195	(1)	363,927	-
Net cash provided/(used) by capital and related financing activities	<u>19,919,427</u>	<u>(16,271)</u>	<u>(2,691,377)</u>	<u>(95,008)</u>	<u>17,116,769</u>	<u>(8,119)</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest income received	111,065	1,158	48,897	9,915	171,035	-
Net cash provided/(used) by investing activities	<u>111,065</u>	<u>1,158</u>	<u>48,897</u>	<u>9,915</u>	<u>171,035</u>	<u>-</u>
NON CASH INVESTING/FINANCING ACTIVITIES						
Capital Contributions	595,939	-	-	-	595,939	-
Noncash provided/(used) by investing/financing	<u>595,939</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>595,939</u>	<u>-</u>
Net increase/(decrease) in cash	29,676,476	(9,133)	712,676	54,535	30,434,554	18,613
Cash beginning of fiscal year	11,497,849	276,237	6,833,514	662,075	19,269,675	46,909
Cash end of fiscal year	<u>\$ 41,174,325</u>	<u>\$ 267,104</u>	<u>\$ 7,546,190</u>	<u>\$ 716,610</u>	<u>\$ 49,704,229</u>	<u>\$ 65,522</u>

	Business-type Enterprise Funds					Governmental Activities - Internal Service Fund
	Utility	Pharr Event Center	Toll Bridge	Tierra Del Sol Golf Course	Total	
Reconciliation of operating income to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 1,968,182	(432,469)	10,471,721	(643,040)	\$ 11,364,394	\$ 189
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation	5,141,912	91,046	820,228	214,034	6,267,220	15,252
(Increase) Decrease in Accounts and Other Receivables, net	(707,138)	(5,056)	(137,680)	645	(849,229)	-
(Increase) Decrease in Inventories	(2,636)	(1,174)	-	5,414	1,604	-
(Increase) Decrease in Other Assets		-	-		-	-
Increase (Decrease) in Accounts Payable	217,403	(8,484)	(127,903)	4,865	85,881	7,562
Increase (Decrease) in Accrued Compensation	33,287	(41,750)	1,397	(20,445)	(27,511)	(3,964)
Increase (Decrease) in Deferred/Escrow Revenue	6,857	(30,368)	(48,013)	(3,571)	(75,095)	-
Increase (Decrease) in Customer Deposits	(7,076)	-	-	-	(7,076)	-
Increase (Decrease) in Other Liabilities	-	-	-		-	-
Total adjustments	<u>4,682,609</u>	<u>4,214</u>	<u>508,029</u>	<u>200,942</u>	<u>5,395,799</u>	<u>18,850</u>
Net cash provided (used) by operating activities	\$ <u>6,650,793</u>	\$ <u>(428,252)</u>	<u>10,979,750</u>	\$ <u>(442,098)</u>	\$ <u>16,760,193</u>	\$ <u>19,039</u>

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



Discrete Component Units

Basic Financial Statements

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.



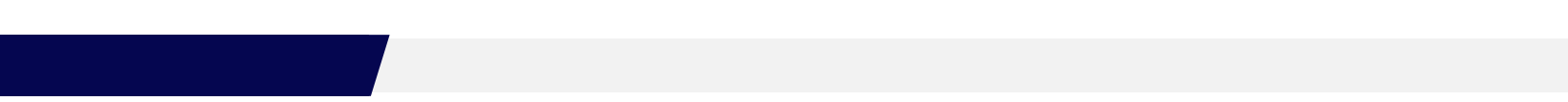
CITY OF PHARR, TEXAS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Pharr Housing Finance Corporation	PHFC Jackson Place Apartments	Total
<u>ASSETS</u>			
Current assets:			
Cash	\$ 115	\$ 1,871,479	\$ 1,871,594
Receivables (net of allowance for uncollectible)	-	25,065	25,065
NonCurrent assets:			
Restricted assets:			
Cash	-	2,567,163	2,567,163
Total current assets	<u>115</u>	<u>4,463,707</u>	<u>4,463,822</u>
Capital assets			
Land (nondepreciable)	-	1,500,000	1,500,000
Machinery and Equipment	-	84,685	84,685
Construction in progress (nondepreciable)	-	24,735,721	24,735,721
Total capital assets	<u>-</u>	<u>26,320,406</u>	<u>26,320,406</u>
Total assets	<u>115</u>	<u>30,784,113</u>	<u>30,784,228</u>
<u>LIABILITIES</u>			
Current liabilities payable:			
Current portion debt payable	-	627,931	627,930.72
Accounts payable and other current liabilities	866,792	5,255,677	6,122,469
Unearned revenue	-	-	-
Total current liabilities payable	<u>866,792</u>	<u>5,883,608</u>	<u>6,750,400</u>
Noncurrent liabilities:			
Due in more than one year, net	-	32,269,429	32,269,429
Total non current liabilities	<u>866,792</u>	<u>38,153,037</u>	<u>39,019,828</u>
Total liabilities			
<u>NET POSITION</u>			
Net Invested in capital assets	-	(6,576,953)	(6,576,953)
Unrestricted	(866,677)	(791,971)	(1,658,648)
Total net position	<u>\$ (866,677)</u>	<u>\$ (7,368,924)</u>	<u>\$ (8,235,601)</u>

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

CITY OF PHARR, TEXAS
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Charges for Service	Operating Grants and Contributions	Component Unit
Component Unit				
Pharr Housing Finance Corporation	7,000	-	-	(7,000)
PHFC Jackson Place Apartments	1,237,848	-	-	(1,237,848)
Depreciation Expense	1,208,921	-	-	(1,208,921)
Debt Interest and Issuance Cost	1,622,113	-	-	(1,622,113)
Total component unit	<u>\$ 4,075,883</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (4,075,883)</u>
Total component unit	\$ <u>4,075,883</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(4,075,883)</u>
General revenues:				
				2,489,926
Rental Revenue				5,538
Investment earnings				178,410
Other				<u>2,673,873</u>
Total general revenues and transfers				(1,402,009)
Change in net position				(6,833,592)
Net position - beginning				-
Prior Period Adjustment				<u>(8,235,601)</u>
Net position - ending			\$	



NOTES TO THE FINANCIAL STATEMENTS



City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General Statement

The City of Pharr, Texas (City) founded in 1909 and was incorporated as a general law city on February 22, 1916. The City charter was approved via election and adopted with an effective date of December 1, 1949. The charter established a City Manager form of government. The municipal government provided by the Charter of the City of Pharr shall be known as the Board of Commissioners. The Board of Commissioners shall consist of a Mayor and six (6) Commissioners and which shall 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.

The general governmental functions include law enforcement, fire and other public safety activities, streets, sanitation, public improvements, public charities, parks and recreation, library services, zoning, and general administrative services. Enterprise funds are used to account for the operations of its utility, bridge, and golf operations.

The accounting and reporting policies of the City relating to the funds included in the accompanying basic financial statements conform to accounting principles generally accepted in the United State of America applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled Audits of State and Local Governmental Units and by the Financial Accounting Standards Board (FASB), when applicable.

B. Financial Reporting Entity

The City's financial reporting entity comprises the following:

Primary Government: City of Pharr

The City's basic financial statements include the accounts of all City operations. The criteria for including organizations as component units with the City's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City holds the corporate powers of the organization.
- the city appoints a voting majority of the organization's board.
- the City can impose its will on the organization.
- the organization has the potential to impose a financial benefit/burden on the City.
- there is fiscal dependency by the organization on the City.

Blended Component Unit

Blended component units are separate legal entities that meet the component unit criteria described above and whose governing body is the same or substantially the same as the City Commission or the component unit provides services entirely to the City. These component units' funds are blended into those of the City's by appropriate activity type to compose the primary government presentation.

The City has three blended component units, the Pharr Economic Development Corporation (PEDC) II, Inc., Tax Increment Reinvestment Zone No. 1, and Tax Increment Reinvestment Zone No. 2. Information for these component units is stated below:

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Financial Reporting Entity- (continued)

Pharr Economic Development Corporation II, Inc. – (PEDC) is a nonprofit industrial development corporation organized for the same purpose as the PEDC 4a but with the legal authority to use sales tax funds for a wider range of projects. Sales taxes are collected under Section 4B of the Development Corporation Act of 1979 for these purposes. Voted by the citizens of Pharr on November 4, 2008 and ratified by the City Commission on November 10, 2008 via ordinance O-2008-49, the PEDC 4a was dissolved and the PEDC was authorized to receive the sales tax revenue which is its main revenue source.

The reason it is a blended component unit is because City commission can appoint and remove individuals to PEDC board, City management is responsible for oversees and approved financial operations and decisions. Separate financial statements issued by the PEDC can be obtained by request at the following address: *PEDC- 1215 South Cage Blvd. Pharr, TX 78577.*

The Greater Pharr Chamber of Commerce is a nonprofit corporation created on April 16, 2018 for the purpose of creating environment in which business can succeed and thrive, also to promote economic development by creating and promoting community events to increase tourism in the City of Pharr.

It is considering a blended component union because its funded by PEDC for more than 60 percent of their budget. Separate financial statements issued by the Chamber of Commerce can be obtained by request at 1215 South Cage Blvd, Pharr, Texas 78577.

Tax Increment Reinvestment Zone No. 1-On March 2012, the City Commissioners created the Tax Increment Reinvestment Zone No. 1 (TIRZ No. 1). TIRZ is a separate entity with its own EIN, whose three of its board members consists of the same members of the City Commission. TIRZ No. 1 was established to provide a financing mechanism to facilitate a high-quality development in the Pharr area. Created by ordinance No. O-2011-46 in September 2011, TIRZ No. 1 is set to expire on January 1st, 2051 or the date when all project costs are paid, and all debt is retired, whichever comes first. Separate financial statements issued by TIRZ No. 1 can be obtained by request at the following address: *TIRZ No. 1 P.O. Box 1729 Pharr, TX 78577.* The City contributes 60% of the agreed contributions every year also payments and disbursements need to be approved by city manager.

Tax Increment Reinvestment Zone No. 2-On February 2015, the City Commissioners created the Tax Increment Reinvestment Zone No. 2 (TIRZ No. 2). TIRZ is a separate entity with its own EIN, whose three of its board members consists of the same members of the City Commission. TIRZ No. 2 was established to provide a financing mechanism to facilitate a high-quality development in the Pharr area. Created by ordinance No. O-2015-52 in November 2015 TIRZ No. 2 is set to expire on January 1st, 2035 or the date when all project costs are paid, and all debt is retired, whichever comes first. Separate financial statements issued by TIRZ No. 2 can be obtained by request at the following address: *TIRZ No. 2 P.O. Box 1729 Pharr, TX 78577.* The City contributes 60% of the agreed contributions every year also payments and disbursements need to be approved by city manager.

Discretely Presented Component Units

The component unit column in the government-wide financial statements includes the financial data of the City's component unit. The unit is reported in a separate column to emphasize that they are legally separate from the City but are included because the primary government is financially accountable and can impose its will on the organization. This component unit subscribe to the accounting policies and procedures of the primary government.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

B. Financial Reporting Entity- (continued)

Pharr Housing Finance Corporation-On November 2015, the Pharr Housing Finance Corporation (PHFC) was created for the purpose of carrying out the purposes of the Texas Housing Finance Corporations Act, Chapter 394, Texas Local Government Code, by providing a means of financing the cost of residential ownership and development that will provide decent, safe and sanitary housing for residents of the City of Pharr at prices they can afford. The Board of Directors is composed in its entirety of persons who are members of the governing body of the City, and whose terms of office shall be fixed by and run conterminous with their respective terms of office on such governing body of the City. PHFC is considered a Discrete Component Unit based on the criteria established by GASB Statement No. 61. PHFC uses same fiscal year as City of Pharr.

PHFC Jackson Place Apartments-On November 2015, PHFC Jackson Place Apartments Corporation was created for the purpose of holding liability to construct an apartment complex located on the corner of Jackson and Sioux Rd. in Pharr, Texas to meet the purpose of the Texas Housing Finance Corporation Act mentioned above. The City Manager is the designated official to act as the Executive Director of the corporation. PHFC Jackson Place Apartments is considered a Discrete Component Unit based on the criteria established by GASB Statement No. 61 and due to its economic independence to City.

C. Government-Wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report information on all the non-fiduciary financial information for the City and its component units. The primary government and component units are presented separately within the financial statements with the focus on the primary government. Eliminations have been made to minimize the double counting of internal activities. Individual funds are not displayed but the statements distinguish governmental activities (generally supported by taxes and City general revenue) from business-type activities (generally financed in whole or in part with fees charged to external customers). The effect of interfund activity, within the governmental and business-type activities columns, has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given program are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given program and 2) operating or capital grants and contributions that are restricted to meeting the operations or capital requirements of a program. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The fund financial statements provide reports on the financial condition and results of operations about the City's funds, with separate statements presented for each fund category. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Non-operating revenues, such as subsidies and investment earnings, result from non-exchange transactions or ancillary activities.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

D. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the City are prepared in accordance with generally accepted accounting principles (GAAP).

The government-wide statements and fund financial statements for proprietary funds are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net assets and the operating statements present increase (revenues) and decrease (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned, including unbilled water and sewer services which are accrued. Expenses are recognized at the time the liability is incurred. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

The revenues susceptible to accrual are franchise fees, licenses, charges for service, and intergovernmental revenues. Sales taxes collected and held by the state at year-end on behalf of the government are also recognized as revenue. All other governmental fund revenues are recognized when received.

Operating income reported in proprietary fund financial statements includes revenues and expenses related to the primary, continuing operations of the fund. Principal operating revenues for proprietary funds are charges to customers for sales or services. Principal operating expenses are the costs of providing goods or services and include administrative expenses and depreciation of capital assets. Other revenues and expenses are classified as non-operating in the financial statements.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as needed.

E. Fund Types and Major Funds

Governmental Funds

The City reports the following major governmental funds:

- *General Fund* – reports the primary fund of the City. This fund is used to account for all financial resources not reported in other funds.
- *General Capital Improvements Fund*- This fund is used to account for all construction projects not accounted in enterprise funds.
- *Pharr Economic Development Corporation, Inc.*– is a nonprofit industrial development corporation organized for the purpose of promoting, assisting, and enhancing economic development activities for the City. Although this fund does not meet the size criteria for major fund categorization, the City is including it as a major fund because it is believed that this fund is particularly important to financial statement users due to of public interest.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

E. Fund Types and Major Funds

Proprietary Funds

The City reports the following major enterprise funds:

- *Utility Fund* – accounts for the provision of water and sewer services to the residents of the City.
- *Event Center* – accounts for event venue to host concerts to attract tourism to the City of Pharr.
- *Bridge Fund* – accounts for the operating function of the City’s international bridge with Mexico.
- *Golf Fund* – accounts for the operating function of the golf course including golf event hall, greens, pro-shop, and concessions.

Other Fund Types

Additionally, the City reports internal service funds which 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. These services include fleet management. These are proprietary funds that are reported with governmental activities in the government-wide financial statements because most of the activity is for governmental activities. Direct expenses are not eliminated from the various functional categories, whereas indirect expenses are. Reimbursements are treated as a reduction of expenses.

F. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources and Net Position or Equity

1. Cash and Investments

Cash of all funds, including restricted cash, are pooled into common pooled accounts to maximize investment opportunities. Each fund whose monies are deposited in the pooled cash accounts has equity therein, and interest earned on the investment of these monies is allocated based upon relative equity at month end. An individual fund’s pooled cash are available upon demand and are “cash equivalents” when preparing these financial statements. All investments are recorded at fair value based on quoted market prices. Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties.

2. Property Taxes

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the City in conformity with Subtitle E, Texas Property Tax Code. Taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period.

Taxable property includes real property and certain personal property situated in the City. Certain properties of religious, educational and charitable organizations, including the federal government and the State of Texas, are exempt from taxation. Additionally, there are other exemptions in arriving at the total assessed valuation of taxable property.

The valuations are subject to County-wide revaluation every three years. The effective tax rate is based upon the previous year’s total assessed valuation.

Allowances for uncollectible tax receivables within the General and Debt Service funds are based upon historical experience in collecting property taxes. Uncollectible personal property taxes are periodically reviewed and included as part of the allowance for uncollectible; except for tax receivables over 20 years, the City is prohibited from writing off real property taxes without specific statutory authority from the Texas Legislature. The City does not write off tax receivable greater than 20 years.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

F. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources and Net Position or Equity

3. Inventories

The inventories are recorded at cost and are accounted for by the consumption method.

4. Receivables and Payables

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances."

All trade and property tax receivables are shown net of an allowance for uncollectible. The three main receivables that contain allowances are for property taxes, utility accounts, and warrants. For these categories, the allowance was based on historical collection rates, the allowances are 2% for property taxes as well as for utility accounts, and 20% for warrants. As of February 2017, the City recommended doing 100% allowance for warrants older than 10 years.

5. Transactions between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

6. Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the fund financial statements for proprietary funds. All capital assets are valued at historical cost or estimated historical cost if actual historical is not available. Donated assets are valued at their fair market value on the date donated. Repairs and maintenance are recorded as expenses. Renewals and betterments are capitalized. Interest has not been capitalized during the construction period on property, plant and equipment.

Assets capitalized have an original cost of \$5,000 or more and over three years of useful life. Depreciation has been calculated on each class of depreciable property using the straight-line method. Estimated useful lives are as follows:

Buildings	50 Years
Infrastructure	30 Years
Improvements	20 Years
Water and Sewer System	30-50 Years
Machinery and Equipment	3-15 Years

7. Compensated Absences

The liability for compensated absences reported in the government-wide and proprietary fund statements consist of unpaid, accumulated annual and sick leave balances. The City's policy allows employees to accumulate unused sick leave and extra compensation time on an unlimited basis and vacation leave based on the number of years of full-time employment with the City in accordance with the following chart:

Years of Employment	Pro-Rata Accrual Rate per Month
0-19 Years	10 hours (15 days per year)
20 & Over	13.33 hours (20 days per year)

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

F. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources and Net Position or Equity- (continued)

Nonexempt employees may accumulate no more than a maximum of two years allotment of vacation leave as set above, except for civil service nonexempt employees, which can accumulate more than the maximum. Exempt employees can also accumulate more than the maximum. Sick leave may be accrued but will not be paid out to employees that leave before retirement.

8. Long-Term Obligations

In the government-wide, proprietary, and component unit financial statements, long-term debt and other long-term obligations are reported as liabilities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method as the amount is immaterial against the effective interest method. Gain or loss on refunding are not netted against the liability but recorded in as deferred outflow/inflow of resources. Issuance cost is recorded as an expense for the period incurred and is no longer amortized over the life of the bond after implementing GASB Statement No. 65 and Statement No. 63. In the fund financial statements, long-term liabilities are not recorded in the governmental funds as the payment of the obligations will not be made by current financial resources. The governmental fund financial statements recognize the proceeds of debt as other financing resources.

9. Restricted Assets

The proceeds and required reserves of debt issuances are recorded as restricted assets as they are restricted for debt service and/or capital projects, payments and/or purchases.

10. Net Position / Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available or are legally restricted by outside parties for use for a specific purpose.

11. Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires the use of estimates by management. All estimates are made utilizing a conservative philosophy for both revenues and expenditures.

12. General Fund's Fund Balance Policy

The City has adopted GASB 54 through a resolution as part of its fiscal year ending September 30, 2011. Implementation of GASB 54 is required of all cities for the fiscal year ending in 2011. The intention of the GASB is to provide a more structured classification of fund balance and to improve the usefulness of fund balance reporting to the users of the City's financial statements. The reporting standard establishes a hierarchy for fund balance classifications and the constraints imposed on the uses of those resources. GASB 54 provides for two major types of fund balances which are non-spendable and spendable.

Non-spendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, non-current advances to other funds that not expected to be collected in the next fiscal year, and the principal (corpus) of an endowment fund. The City has inventories that are considered non-spendable, an encumbrance, and a non-current advance to the PEDC II. The City does not have any prepaid items or non-spendable funds related to an endowment.

In addition to non-spendable fund balance, GASB 54 has provided a hierarchy of spendable fund balances, based on a hierarchy of spending constraints.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (continued)

F. Assets, Deferred Outflow of Resources, Liabilities, Deferred Inflow of Resources and Net Position or Equity- (continued)

-Restricted: Fund balances that are constrained by external parties, constitutional provisions, or enabling legislation. All the City's restricted funds are from Special Revenue Funds, whose funds are revenues legally restricted to expenditures for a particular purpose.

-Committed: Fund balances that contain self-imposed constraints of the government from its highest level of decision-making authority. The responsibility to commit funds rests with the elected City Commissioners and Mayor through an approved resolution. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. The City formally approved the recording of its self-named "Contingency" fund balance as committed. The Contingency fund balance policy is as follows:

The City shall strive to maintain the General Fund (not the combined reporting General Fund which consists of the Payroll, Contingency, and the General funds) committed fund balance at 90 days (25%) of the current year's original budget appropriation for operations and maintenance, which is defined as the total budget less capital outlay purchase, debt service, annual economic incentives, and the annual transfer from the General Fund to the other funds (Charter mandated contingency funding will not take place so long as the contingency fund is fully funded). This amount changes slightly from year to year; for this fiscal year, the General Fund committed balance was fully funded at the end of September 30, 2020.

These funds shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. The use of these funds will be approved by the City Commission. Use of these funds will be disclosed to the City Commission. If the required amount goes below the stated policy amount, the City will set aside enough portion of the upcoming fiscal year's budget to meet the required reserve amount. Any surpluses realized at year end shall be used first to meet reserve policies, then capital replacement purposes, then retirement/extinguishing of debt.

-Assigned: Fund balances that contain self-imposed constraints of the government to be used for a purpose. The responsibility to assign funds rests with the City Manager. The only funds assigned relate to the accumulation of funds for future capital projects.

-Unassigned: Fund balance of the general fund that is not constrained for any purpose. This is also where negative amounts from the other categories of fund balance are recognized.

When an expense is incurred for purposes for which both restricted and unrestricted net assets are available, the City typically first applies restricted resources, as appropriate opportunities arise, but reserves the right to selectively defer the use thereof to a future project or replacement equipment acquisition. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of assigned, then unassigned, and finally committed funds.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Data

1. Budget Policy and Practice

The City follows the procedures outlined below in establishing budgetary data reflected in the financial statements:

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

Dates for public hearings, the purpose of which are to obtain taxpayers' comments, are set by the Board of Commissioners at the time the budget is submitted to that body. The Board of Commissioners may add to, subtract from, or change appropriations, but may not change the form of the proposed budget.

Any changes must be within the revenue and reserves estimated as available by the City Manager. Prior to September 25 of each year, the budget is legally enacted through the passage of an ordinance.

The appropriated budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations between/within a department in the same fund with the City Manager's approval. Transfers of appropriations between funds require the approval of the Board of Commissioners. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

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

As of September 30, 2020, the City of Pharr Commissioners approved two (2) Budget Amendments with a net effect of \$3,783,700 in expenditures over revenues which was available in bank account.

B. Excess of General Fund Expenditures over Appropriations

None

C. Budget Basis of Accounting

The City prepares its annual budget on a basis (budget basis), which slightly differs from generally accepted accounting principles (GAAP Basis). The budget and all transactions are presented in accordance with the City's method (budget basis) in the Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund to provide a meaningful comparison of actual results with the budget. The major differences between budget and GAAP basis are debt service transactions, capital outlay purchases, and the recording of bond/loan proceeds.

D. Finance-Related Legal and Contractual Provisions

In accordance with GASB Statement No. 38, "Certain Financial Statement Note Disclosures", violations of finance-related legal and contractual provisions, if any, are reported below, along with actions taken to address such violations:

Violation
None

Action Taken
Not applicable

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (continued)

E. Deficit Fund Equity/Net Position

The discretely component unit PHFC- Jackson Place Apartments shows a deficit in net position due to low occupancy and high loan payments. The investment for the construction of the apartments has not been able to recover up to this date.

F. Prior Period Adjustment

Prior period adjustments (PPA) were needed in several funds to properly state the correct financial position of the City. The PPA amounts and the reason are as follows:

<u>Purpose of Prior Period Adjustment</u>	<u>Amount</u>	<u>Total</u>
Governmental Funds:		
<u>General Fund:</u>		
To adjust prior year payables	\$ 101,357	
To correct prior year receivables	<u>(81,175)</u>	
		<u>\$ 20,182</u>
<u>General CIP:</u>		
To correct prior year receivables	2,715,129	
To adjust prior year payables	<u>(2,333,747)</u>	
		<u>381,382</u>
<u>PEDC:</u>		
To correct prior year void checks	520	
To correct prior year land purchases	<u>765,000</u>	
		<u>765,520</u>
<u>Other:</u>		
To adjust prior receivables	303,289	
To adjust prior year checks	<u>615</u>	
Total Governmental Fund Adjustment		<u>303,904</u>
		<u>1,470,989</u>
 Government-Wide Adjustments		
To adjust Prior Long-Term Debt	(171,530)	
To adjust Prior City Garage adjustment	380	
To adjust Prior Year Depreciation Expense	<u>200,193</u>	
		<u>\$ 29,043</u>
Total Prior Period Adjustment		<u><u>\$ 1,500,032</u></u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY - (continued)

F. Prior Period Adjustment-(continued)

<u>Purpose of Prior Period Adjustment</u>	<u>Amount</u>	<u>Total</u>
Proprietary Funds:		
<u>Enterprise Fund: Utility Fund:</u>		
To adjust prior Depreciation expense	\$ 22,800	
To adjust prior year Payables	<u>\$ (32,370)</u>	
		<u>\$ (9,570)</u>
Total Proprietary Fund Adjustment		<u><u>\$ (9,570)</u></u>

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS

A. Deposits and Investments

1. Deposits

City's funds are required to be deposited and invested under the terms of a depository contract and investment policy pursuant to state statute. The depository bank deposits for safekeeping and trust with its agent approved pledged securities authorized by Chapter 2257 Collateral for Public Funds of the Government Code in an amount enough to protect City funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the dollar amount of Federal Deposit Insurance Corporation (FDIC) insurance.

On September 30, 2020, the carrying amount of all the City's bank deposits was \$75,338,584. The City has one depository account: Lone Star National Bank (LSNB).

<u>LSNB Depository Account-City of Pharr</u>	Balance September 30, 2020
Insured	\$ 250,000
Security collateral issued by pledging bank's trust department in the City's name	91,619,440
(Over-insured)/over-collateralized	<u>(16,530,856)</u>
Total Deposits	<u><u>\$ 75,338,584</u></u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS-(continued)

A. Deposits and Investments-(continued)

1. Deposits -(continued)

	Balance
<u>LSNB Depository Account-PEDC</u>	<u>September 30, 2020</u>
Insured	\$ 250,000
Security collateral issued by pledging bank's trust department in the City's name	5,770,968
(Over-insured)/over-collateralized	(526,694)
Total Deposits	<u>\$ 5,494,274</u>

Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. The City has a policy of maintaining contact with the trust department of its depository agency to eliminate all custodial credit risk. As of September 30, 2020, the City's bank balance was not exposed to custodial credit risk and was over-insured and over-collateralized.

In addition, the following is disclosed regarding coverage of combined balances on the date of the highest deposit:

- a. Depository: **LSNB**
- b. The market value of securities pledged as of the date of the highest combined balance on deposit was **\$118,319,735.**
- c. The highest combined balances of cash accounts amounted to **\$108,550,215** and occurred during **March 2020.**
- d. The total amount of FDIC coverage at the time of the largest combined balance was \$250,000 during September 2020.

Restricted cash is defined as the cash balances restricted by the funder for a specific purpose. Cash with fiscal agents was **\$49,570,507** on September 30, 2020, was covered by collateral held in the fiscal agents' trust departments, but not in the City's name. The trust department pledges a pool of collateral against all trust deposits it holds. Banc of America leasing company, U.S. Bancorp and Texas Regional Bank are the city's fiscal agents.

2. Investments

The City is required by Government Code Chapter 2256, The Public Funds Investment Act ("Act"), to adopt, implement, and publicize an investment policy. That policy must be written, primarily emphasize safety of principal and liquidity, address investment diversification, yield, and maturity and the quality and capability of investment management and include a list of the types of authorized investments in which the investing entity's funds may be invested, and the maximum allowable stated maturity of any individual investment owned by the entity.

The Act requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the general purposes financial statements disclosed that in the areas of investment practices, management reports and establish appropriate policies. The City adheres to the requirements of the Act. Additionally, investment practices of the City are in accordance with local policies.

Due to the extremely low interest rates, the City had not engaged in any investments other than savings accounts in LSNB before FY 2015-2016, however due the expiration of contract and change in rates, City started to diversify and invested a certain portion of its Contingency cash balance set aside into TexPool and CD's in Lone Star National Bank.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS- (continued)

2. Investments – (continued)

Analysis of Specific Deposit and Investment Risks:

GASB Statement No. 40 requires a determination as to whether the City was exposed to the following specific investment risks at year end and if so, the reporting of certain related disclosures:

- a. **Interest Rate Risk**
This is the risk that changes in interest rates will adversely affect the fair value of an investment. At year end, the City was not exposed to interest rate risk. The City's investment policy states that no investment shall exceed 24 months in maturity. By limiting the exposure of its investments, the City reduces its risk to the rising or decreasing interest rates.
- b. **Credit Risk**
Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The ratings of securities by nationally recognized agencies are designed to give an indication of credit risk. At year end, the City was not exposed to credit risk.
- c. **Custodial Credit Risk**
Deposits and investments are exposed to custodial credit risk if they are not covered by depository insurance and the deposits and investments are uncollateralized, collateralized with securities held by the pledging financial institution, or collateralized with securities held by the pledging financial institution's trust department or agent but not in the City's name. At year end, the City was not exposed to custodial credit risk. See Note III A.1 for more information on this risk.
- d. **Concentration of Credit Risk**
This risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. At year end, the City was exposed to concentration of credit risk, but highly collateralized. With the City's investment policy, diversification is stressed.

The City followed its diversification investment guidelines. At the beginning of year, all deposits were placed into LSNB due to previous depository agreement given a rate of return of 2%, now with a renewed agreement, rates are lower, and diversification is even needed more. The City invested in TexPool a portion of its contingency fund as of May 2016 of last year and has accrued interest since then.

- e. **Foreign Currency Risk**
This is the risk that exchange rates will adversely affect the fair value of an investment. At year end, the City was not exposed to foreign currency risk.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS- (continued)

2. Investments – (continued)

The City of Pharr Investment activity as of September 30, 2020 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>	<u>Market Value</u>
Texpool Investments	\$ 4,105,505	\$ 1,037,793	\$ 5,000,000	\$ 143,298	\$ 143,298
LSNB-CD	300,000	-	-	300,000	300,000
LSNB-CD	300,000	-	-	300,000	300,000
Total	<u>\$ 4,705,505</u>	<u>\$ 1,037,793</u>	<u>\$ 5,000,000</u>	<u>\$ 743,298</u>	<u>\$ 443,298</u>

GASB No. 79 requires additional note disclosure requirements for qualifying external investment pools that measure all their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Texpool revised its Investment Policy to comply with GASB No. 79 as of August 2017 which includes the use of amortized cost to value portfolio assets and the following guidelines to maintain the portfolio consistent with a stable net asset value per share:

- The maximum remaining maturity of any security of other investment acquired for the portfolio shall be 397 calendar days or less.
- The portfolio should maintain a weighted average maturity of 60 days or less.
- The portfolio should maintain a weighted average life of 120 days or less.

B. Receivables

Receivables for the City on September 30, 2020, were as follows:

	Governmental Activities			Business-Type Activities				
	General	Other	Total	Utility	Event Center	Bridge	Golf	Total
Property taxes	\$ 2,335,219	\$ 416,581	\$ 2,751,800	\$ -	\$ -	\$ -	\$ -	\$ -
Warrants	13,217,413	-	13,217,413	-	-	-	-	-
Sales Tax	2,922,829	974,276	3,897,105	-	-	-	-	-
Notes	-	977,984	977,984	-	-	-	-	-
Accounts	1,176,396	179,928	1,356,324	3,543,641	-	186,166	17,159	3,746,967
Intergovernmental	-	4,468,173	4,468,173	-	-	-	-	-
Cares Grant	-	7,681,548	7,681,548	-	-	-	-	-
Jackson Place Apts	5,060,299	-	5,060,299	-	-	-	-	-
Other	1,346,307	169,394	1,515,701	-	269,410	-	-	269,410
Gross receivables	26,058,462	14,867,884	40,926,347	3,543,641	269,410	186,166	17,159	4,016,377
Less; allowance for uncollectible	(7,989,305)	(80,099)	(8,069,404)	(56,697)	-	-	-	(56,697)
Net total receivable	\$ 18,069,158	\$ 14,787,784	\$ 32,856,943	\$ 3,486,944	\$ 269,410	\$ 186,166	\$ 17,159	\$ 3,959,679

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

B-1. Notes Receivable –(continued)

Notes Receivables for the Pharr Economic Development Corporation on September 30, 2020, were as follows:

Note	Outstanding Balance As of 10/1/2019	Increases	Decreases	Outstanding Balance As of 9/30/2020
Reyes Garza, 05/13/2012, for the amount of \$27,021.68 at an interest rate of 6.00% with maturity on April 13, 2027.	\$ 16,735	\$ -	\$ 1,787	\$ 14,948
Moonbeans Coffee, 04/01/15, for the amount of \$117,122.99 at an interest rate of 4.00% with maturity on August 01, 2019.	92,889	-	-	92,889
Stormy Colors, 07/01/2015, for the amount of \$40,000 at an interest rate of 5.00% with maturity on 08/01/2017	40,000	-	-	40,000
American Star, 03/22/2016, for the amount of \$15,000 at an interest rate of 5.00% with maturity on April 01, 2020.	2,712	-	2,712	-
Pharr Bridge Investment, 02/11/2016, for the amount of \$900,000 at an interest rate of 4.00% with maturity on March 28, 2021	185,698	-	109,294	76,404
Apri Investments, 06/20/2016, for the amount of \$700,000 at an interest rate of 5.00% with maturity on June 20, 2021	514,809	-	514,809	-
Rositas Taste of the Valley, 02/06/2017, for the amount of \$62,000 at an interest rate of 5% with maturity on February 06, 2022.	34,985	-	7,260	27,725
Trancasa, 02/15/18, for the amount of \$600,000 at an interest rate of 6.00% with maturity on March 15, 2026.	569,021	-	88,448	480,573
Big River Brewery, 05/27/2018, for the amount of \$180,000 at an interest rate of 6.00% with maturity on April 27, 2021.	202,322	-	11,496	190,826
Totals	<u>\$ 1,659,171</u>	<u>\$ -</u>	<u>\$ 735,806</u>	<u>\$ 923,365</u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

C. Payables

Payables for the City on September 30, 2020, were as follows:

Governmental Activities		Business-Type Activities					
	Governmental	Utility	Event Center	Bridge	Golf	Business-Type Total	Total
Vendors	\$ 3,907,360	\$ 1,055,176	\$ 11,380	\$ 280,427	\$ 72,493	\$ 1,419,476	\$ 5,326,836
Salaries & benefits	762,689	-	-	-	-	-	762,689
Retainage fees	552,410	124,020	-	-	-	124,020	676,430
Accrued interest	-	-	-	114,841	-	114,841	114,841
Intergovernmental	-	-	-	-	-	-	-
Contingent Liability	300,000	-	-	-	-	-	300,000
Total payables	\$ 5,522,459	\$ 1,179,196	\$ 11,380	\$ 395,268	\$ 72,493	\$ 1,658,337	\$ 7,180,796

D. Escrows

Governmental funds report deferred revenue in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Governmental funds defer revenue recognition in connection with resources that have been received, but not yet earned.

At the end of the current fiscal year, the various components of unearned revenue were mainly Escrow Liability Accounts which are comprised of the following:

	As of September 30, 2020
Water & Sewer	\$ 152,550
Police	112,262
Media	22,979
Fire	320,057
Library	58,944
Public Works	359,083
Recreation	6,232
Subdivision and Improvements	886,963
Other	423,391
	<u>\$ 2,342,461</u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

E. Interfund Balances

The City reports interfund balances between many of its funds. The total of all balances agrees with the sum of interfund balances presented in the statements of net assets/balance sheets for governmental and enterprise funds. The interfund balances are operational and short-term in nature. Interfund balances on September 30, 2020 consisted of the following:

General Fund		PURPOSE
DUE FROM:		
Governmental Funds:		
Assets Sharing	\$ 4,170	To advance funds for expenditures
City Garage	29,261	To advance funds for expenditures
CDBG	560,445	To advance funds for expenditures
Grant Fund	160,088	To advance funds for expenditures
Chamber	5,592	To advance funds for expenditures
PEDC	44,894	To advance funds for expenditures
Utility	178,869	To advance funds for payroll expenditures
Event Center	47,511	To advance funds for payroll expenditures
Bridge	62,775	To advance funds for payroll expenditures
Golf	57,774	To advance funds for payroll expenditures
General Fund	1,151,379	
Contingency	1,005,331	To advance funds for expenditures
Co Series 2018	1,005,331	
Hotel	5,000	To advance funds for expenditures
Chamber	5,000	
Grand Total	\$ 2,161,710	

F. Capital Assets

Capital asset activity for the year ended September 30, 2020 was as follows:

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

F. Capital Assets

	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
Primary Government					
Governmental Activities:					
<i>Capital assets, not being depreciated:</i>					
Land and right of way	\$ 12,727,272	\$ 2,091,280	\$ -	\$ -	\$ 14,818,552
Construction in Progress	43,190,651	23,294,089	44,250,202	-	22,234,539
Total capital assets, not being depreciated	55,917,924	25,385,369	44,250,202	-	37,053,091
<i>Capital assets, being depreciated:</i>					
Buildings	41,001,737	2,438,360	-	(6)	43,440,091
Machinery and equipment	30,117,654	1,984,202	-	785	32,102,641
Improvements other than buildings	14,944,836	35,679,986	-	-	50,624,822
Infrastructure	88,948,641	300,161	-	-	89,248,802
Total capital assets, being depreciated	175,012,868	40,402,709	-	779	215,416,356
Less accumulated depreciation for:					
Buildings	14,289,639	882,196	-	-	15,171,835
Machinery and equipment	22,483,603	1,971,788	-	(586,072)	23,869,320
Improvements other than buildings	4,880,018	549,316	-	52,096	5,481,430
Infrastructure	57,808,384	2,386,748	-	-	60,195,132
Total accumulated depreciation	99,461,643	5,790,048	-	(533,975)	104,717,717
Total capital assets, being depreciated, net	75,551,225	34,612,661	-	534,754	110,698,639
Component Unit-Blended PEDC					
<i>Capital assets, not being depreciated:</i>					
Land and right of way	\$ 4,858,106	\$ -	\$ -	\$ -	\$ 4,858,106
Total capital assets, not being depreciated	4,858,106	-	-	-	4,858,106
<i>Capital assets, being depreciated:</i>					
Buildings	747,170	-	-	-	747,170
Improvement other than buildings	1,458,521	182,135	-	-	1,640,656
Machinery and equipment	144,340	-	-	-	144,340
Total capital assets, being depreciated	2,350,031	182,135	-	-	2,532,166
Less Accumulated Depreciation					
Buildings	433,935	28,089	-	-	462,024
Improvement other than buildings	370,796	96,384	-	-	467,180
Machinery and equipment	130,923	6,270	-	(24,070)	113,123
Total Accumulated Depreciation	935,654	130,743	-	(24,070)	1,042,327
Total Capital assets, being depreciated, net	1,414,377	51,392	-	24,070	1,489,839
Component Unit- Chamber					
<i>Capital assets, not being depreciated:</i>					
Land and right of way	\$ -	\$ -	\$ -	\$ -	\$ -
Total capital assets, not being depreciated	-	-	-	-	-
<i>Capital assets, being depreciated:</i>					
Buildings	-	-	-	-	-
Improvement other than buildings	-	-	-	-	-
Machinery and equipment	-	35,848	-	-	35,848
Total capital assets, being depreciated	-	35,848	-	-	35,848
Less Accumulated Depreciation					
Buildings	-	-	-	-	-
Improvement other than buildings	-	-	-	-	-
Machinery and equipment	-	5,377	-	-	5,377
Total Accumulated Depreciation	-	5,377	-	-	5,377
Total Capital assets, being depreciated, net	-	30,471	-	-	30,471
Governmental activities capital assets, net	\$ 137,741,634	\$ 60,079,893	\$ 44,250,202	\$ 558,824	\$ 154,130,147

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

F. Capital Assets

Business-Type Activities:	Beginning Balance	Increases	Decreases	Adjustments	Ending Balance
<i>Capital assets, not being depreciated:</i>					
Water Rights	\$ 3,450,000	\$ -	\$ -	\$ -	\$ 3,450,000
Land and right of way	3,418,448	3,456,090	-	22,800	6,897,338
Construction in Progress	10,691,079	5,099,707	5,756,712	77,000	10,111,074
Total capital assets, not being depreciated	17,559,527	8,555,797	5,756,712	99,800	20,458,412
<i>Capital assets, being depreciated:</i>					
Buildings	32,502,500	-	-	-	32,502,500
Machinery and equipment	18,825,872	1,080,025	-	(5)	19,905,892
Improvements other than buildings	6,116,794	5,785,002	-	-	11,901,796
Infrastructure	154,323,008	499,435	-	96,499	154,918,942
Total capital assets, being depreciated	211,768,174	7,364,462	-	96,494	219,229,130
Less accumulated depreciation for:					
Buildings	18,303,876	726,596	-	(5)	19,030,467
Machinery and equipment	14,255,608	645,255	-	(34,629)	14,866,234
Improvements other than buildings	3,563,922	289,619	-	-	3,853,541
Infrastructure	47,374,684	4,662,734	-	(22,354)	52,015,064
Total accumulated depreciation	83,498,090	6,324,204	-	(56,989)	89,765,305
Total capital assets, being depreciated, net	128,270,084	1,040,258	-	153,482	129,463,824
Business-Type activities capital assets, net	145,829,611	9,596,055	5,756,712	253,282	149,922,241
Total Primary Government	\$ 283,571,245	\$ 69,675,948	\$ 50,006,914	\$ 812,106	\$ 304,052,387
Component Unit-Discretely PHFC					
<i>PHFC Capital assets, not being depreciated:</i>					
Land and right of way	1,500,000	-	-	-	1,500,000
Construction in progress	-	-	-	-	-
Total capital assets, not being depreciated	1,500,000	-	-	-	1,500,000
<i>PHFC Capital assets, being depreciated:</i>					
Buildings	26,502,558	-	-	-	26,502,558
Improvement other than buildings	-	-	-	-	-
Machinery and equipment	153,683	-	-	-	153,683
Total capital assets, being depreciated	26,656,241	-	-	-	26,656,241
Less Accumulated Depreciation					
Buildings	588,946	1,177,891	-	-	1,766,837
Improvement other than buildings	-	-	-	-	-
Machinery and equipment	37,971	31,030	-	-	69,001
Total Accumulated Depreciation	626,917	1,208,921	-	-	1,835,838
Total Capital assets, being depreciated, net	26,029,324	(1,208,921)	-	-	24,820,403
Component Unit-Blended capital assets, net	33,801,807	(1,157,529)	-	-	26,320,406
City-Wide capital assets, net	\$ 317,373,052	\$ 68,518,419	\$ 50,006,914	\$ 812,106	\$ 330,372,793

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations

The following schedule summarizes the changes in long-term debt during the year ended September 30, 2020:

	Beginning Balance	Additions	Retirements	Adjustments	Ending Balance	Due Within One Year
Governmental Activities						
Refunding Bonds Payable	\$ 2,790,000	\$ -	\$ 1,360,000	\$ -	\$ 1,430,000	\$ 1,430,000
Certificates of Obligation	47,560,000	25,000,000	3,585,000	-	68,975,000	1,890,000
Unamortized Premium/(Discount)	4,772,870	-	383,467	-	4,389,403	383,467
Capital Leases	6,467,609	1,945,500	2,057,415	-	6,355,694	1,784,349
Capital Leases-Garage	10,603	-	7,929	-	2,674	2,674
CDBG Section 108 Note Payable	3,540,000	-	295,000	-	3,245,000	295,000
Tax Notes Series 2017	5,667,897	-	983,727	(1,004)	4,683,166	1,026,449
LSNB Note Payable-City	6,331,756	-	2,021,753	177,145	4,487,148	2,646,522
Other Post Employment Benefits	1,098,814	285,221	-	-	1,384,035	-
Accrued Compensated Absences-PEDC	117,745	73,323	84,528	-	106,540	26,635
Accrued Compensated Absences	5,229,627	2,844,457	2,618,840	11,688	5,466,932	1,366,733
Accrued Compensated Absences -Garage	53,518	17,694	21,658	(11,688)	37,866	9,467
Net Pension Liability-GASB 68	13,505,239	-	6,821,484	-	6,683,755	-
Total Governmental Activities	\$ 97,145,678	\$ 30,166,195	\$ 20,240,801	\$ 176,141	\$ 107,247,213	\$ 10,861,296

Deferred Outflow/Inflow of Resources

Unamortized Gain/(loss) on Refunding	\$ (97,560)	\$ -	\$ (48,780)	\$ -	\$ (48,780)	\$ (48,780)
	\$ (97,560)	\$ -	\$ (48,780)	\$ -	\$ (48,780)	\$ (48,780)

Business-Type

Revenue Bonds Payable	\$ 21,318,000	\$ 32,030,000	\$ 1,745,000	\$ -	\$ 51,603,000	\$ 2,186,000
Refunding Revenue Bonds Payable	16,070,000	-	2,060,000	-	14,010,000	2,145,000
Unamortized Premium/(Discount)	2,877,181	-	430,521	-	2,446,660	\$430,521
Capital Leases	3,248,825	1,750,000	1,087,787	-	3,911,038	1,188,800
Accrued Compensated Absences	800,379	503,374	530,882	-	\$777,480	193,218
Total Business-Type Activities	\$ 44,314,385	\$ 34,283,374	\$ 5,854,190	\$ -	\$ 72,748,178	\$ 6,143,539

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations – (continued)

Long-term bonded and revenue supported obligations outstanding on September 30, 2020 is comprised of the following:

	Original Issuance	Series	Type	Name	Payment Installments	Installments		Interest Rates		Payment Through	Current Balance
						Lowest	Highest	Lowest	Highest		
Governmental Activities	\$ 9,120,000	2015B	Refunding Bonds	GO	Annual	\$ 905,000	\$ 1,535,000	3.75%	5.00%	8/15/2021	\$ 1,430,000
								Subtotal-Refunding Bonds			\$ 1,430,000
	\$ 7,625,000	2012	Certificate of Obligation	CO	Annual	\$ 295,000	\$ 535,000	0.60%	4.98%	8/15/2032	\$ 4,075,000
	\$ 14,290,000	2016	Certificate of Obligation	CO	Annual	\$ 190,000	\$ 1,035,000	1.13%	3.60%	2/15/2036	\$ 13,710,000
	\$ 17,240,000	2017	Certificate of Obligation	CO	Annual	\$ 355,000	\$ 2,640,000	1.45%	2.79%	8/15/2031	\$ 13,885,000
	\$ 16,440,000	2018	Certificate of Obligation	CO	Annual	\$ 70,000	\$ 1,440,000	2.08%	3.52%	8/15/2038	\$ 14,930,000
	\$ 25,000,000	2020	Certificate of Obligation	CO	Annual	\$ 890,000	\$ 2,625,000	3.00%	3.00%	8/15/2039	\$ 22,375,000
								Subtotal-Certificate of Obligation			\$ 68,975,000
	\$ 7,300,000	2017	Tax Notes	TN	Monthly	\$ 941,000	\$ 1,167,000	4.25%	4.25%	12/1/2024	\$ 4,683,166
								Subtotal-Tax Notes			\$ 4,683,166
Business-Type Activities	\$ 5,600,000	2017	HUD Section 108 Loan	HUD 108	Annual	\$ 294,000	\$ 295,000	1.28%	1.73%	8/15/2031	\$ 3,245,000
								Subtotal-Section 108 Loan			\$ 3,245,000
								Governmental Total			\$ 78,333,166
								Governmental Total			\$ 78,333,166
	\$ 13,310,000	2007A	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 380,000	\$ 1,075,000	2.35%	3.50%	9/1/2027	\$ 6,915,000
	\$ 10,000,000	2007B	Revenue Bonds-NADBANK	WW & SS	Annual	\$ 385,000	\$ 685,000	3.75%	3.75%	9/1/2027	\$ 4,320,000
	\$ 8,725,000	2013	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 255,000	\$ 400,000	0.00%	2.71%	9/1/2042	\$ 6,940,000
	\$ 1,762,000	2015	Revenue Bonds-DWSFR	WW & SS	Annual	\$ 72,000	\$ 117,000	0.59%	4.10%	9/1/2035	\$ 1,398,000
	\$ 18,150,000	2020A	Revenue Bonds-CWSFR	WW & SS	Annual	\$ 115,000	\$ 780,000	0.03%	0.22%	9/1/2049	\$ 18,150,000
	\$ 13,880,000	2020B	Revenue Bonds-CWSFR	WW & SS	Annual	\$ 115,000	\$ 590,000	0.04%	0.32%	9/1/2049	\$ 13,880,000
Business-Type Activities								Subtotal-Revenue Bonds			\$ 51,603,000
	\$ 9,755,000	2005A	Refunding Bonds	CT & IBR	Annual	\$ 510,000	\$ 740,000	3.63%	4.50%	8/15/2022	\$ 1,375,000
	\$ 18,000,000	2017	Refunding Bonds	WW & SS	Annual	\$ 1,220,000	\$ 2,160,000	3.29%	3.62%	8/15/2028	\$ 12,635,000
								Subtotal-Refunding Bonds			\$ 14,010,000
								Business-Type Total			\$ 65,613,000

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations – (continued)

1. Bonds Payable

Debt service requirements of bonds payable on September 30, 2020 are as follows:

Year Ended September 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 3,320,000	\$ 2,933,207	\$ 6,253,207	\$ 4,331,000	\$ 1,237,692	\$ 5,568,692
2022	4,011,563	2,787,465	6,799,028	4,518,000	1,103,052	5,621,052
2023	4,338,660	2,180,319	6,518,979	3,925,000	967,876	4,892,876
2024	4,482,708	2,036,155	6,518,863	4,056,000	832,862	4,888,862
2025-2030	23,160,385	7,991,613	31,151,998	18,319,000	2,087,089	20,406,089
2031-2035	20,835,000	4,647,950	25,482,950	8,879,000	661,414	9,540,414
2036-2049	10,256,683	1,158,350	11,415,033	21,585,000	556,842	22,141,842
	<u>\$ 70,405,000</u>	<u>\$ 23,735,058</u>	<u>\$ 94,140,058</u>	<u>\$ 65,613,000</u>	<u>\$ 7,446,826</u>	<u>\$ 73,059,826</u>

2. Tax Notes Payable

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 1,026,449	\$ 181,667	\$ 1,245,353
2022	1,071,563	136,553	1,233,907
2023	1,118,660	89,456	1,233,907
2024	1,167,708	40,408	1,221,438
2025	298,786	2,150	300,936
	<u>\$ 4,683,166</u>	<u>\$ 450,234</u>	<u>\$ 5,235,541</u>

3. Notes Payable

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 2,941,522	\$ 377,334	\$ 3,318,856
2022	2,766,283	91,627	2,857,910
2023	295,000	83,662	378,662
2024	295,000	75,078	370,078
2025-2030	1,433,344	271,429	1,704,773
	<u>\$ 7,731,149</u>	<u>\$ 899,130</u>	<u>\$ 8,630,279</u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations – (continued)

4. Capital Leases Payable

Capital leases payable on September 30, 2020 is comprised of the following issues:

Capital Leases	Governmental	Business-Type	Total
\$480,000 lease payable; due in monthly installments of \$6,114, including interest, through May 12, 2022; interest at 1.93%. All funds used to purchase Machinery & Equipment.	\$ 120,231	\$ -	\$ 120,231
\$2,097,840 lease payable, due in monthly installments of \$26,558 including interest, through January 2021; interest at 1.75% General Fund and City Garage equipment purchased.	105,844	-	105,844
\$2,685,000 lease payable, due in annual installments of \$325,947 including interest, through January 2026 at 3.69% LED Lighting Project City-Wide	1,726,040	-	1,726,040
\$260,814 lease payable; due in semi-annual installments of \$27,412 including interest, through May 1, 2021; interest at 1.83%. All funds used to purchase Police Units	54,080	-	54,080
\$254,694 lease payable; due in semi-annual installments of \$19,622 including interest, through May 1, 2023; interest at 2.05%. All funds used to purchase Public Works Units	113,620	-	113,620
\$979,455 lease payable; due in semi-annual installments of \$55,045 including interest, through May 1, 2026; interest at 2.28%. All funds used to purchase Fire Truck and Equipment	614,091	-	614,091
\$3,219,500 lease payable; due in monthly installments of \$56,269 including interest, through February 15, 2022; interest at 2%. All funds used to purchase General, Bridge and Golf Fund equipment	319,024	623,699	942,723
\$732,500 lease payable; due in quartely installments of \$63,117 including interest, through October 15, 2022; interest 2.45% All funds used to purchase IT and HR equipment.	62,732	-	62,732.00
\$482,200 lease payable; due in quartely installments of \$25,638 including interest, through October 15, 2022; interest 2.62% All fund used to purchase Parks and Bridge equipment.	205,284	18,064	223,348
\$2,897,100 lease payable, due in quartely installments of \$113,435 including interest, through October 15, 2024; interest 2.78% All funds used to purchase city vehicles, public utilities equipment, bridge office expansion and golf house renovations.	274,079	1,538,784	1,812,863

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations – (continued)

4. Capital Leases Payable

Capital Leases	Governmental	Business-Type	Total
\$955,000 lease payable, due in quarterly installments of \$27,489 including interest, through October 15, 2027; interest 2.97% All funds used for city-wide air conditioning repairs, fire equipment and irrigation repairs for the golf course.	617,351	97,279	714,630
\$200,000 lease payable, due in quarterly installments of \$10,827 including interest, through August 31 2023; interest 3.41% All funds used for International Bridge Security Camaras.	-	123,000	123,000
\$619,000 lease payable, due in quarterly installments of \$53,700 including interest, through December 15 2021; interest 2.96% All funds used to purchase Police vehicles and new Human Resources software	262,268	-	262,268
\$212,000 lease payable, due in quarterly installments of \$11,374 including interest, through December 15 2022; interest 3.02% All funds used to purchase Fire and IT equipment, Golf course replacement for old gator carts for greens.	132,396	7,944	140,340
\$318,000 lease payable, due in quarterly installments of \$5,462 including interest, through October 31 2024; interest 3.12% All funds used to purchase general fund equipment and Golf course Equipment.	93,979	11,461	105,440
\$3,695,500 lease payable, due in quarterly intallments of \$193,031 including interest, through December 6, 2024; interest 2.37% All funds used to purchase general fund equipment and bridge office expansion.	1,657,350	1,490,806	3,148,156
	<u>\$ 6,358,369</u>	<u>\$ 3,911,037</u>	<u>\$ 10,269,406</u>

Assets purchased with the lease funds are included in the City's capital assets and depreciation expense. Debt service requirements of capital leases obligations on September 30, 2020 are as follows:

Year Ended September 30,	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2021	\$ 1,787,023	\$ 157,392	\$ 1,944,415	\$ 1,188,800	\$ 80,240	\$ 1,269,040
2022	1,287,068	119,467	1,406,534	947,367	43,092	990,459
2023	956,083	84,882	1,040,965	779,083	35,722	814,805
2024	732,719	59,244	791,963	480,844	24,101	504,945
2025	619,211	41,527	660,738	109,365	6,894	116,259
2026-2028	976,266	56,652	1,032,918	405,578	2,512	408,090
	<u>\$ 6,358,369</u>	<u>\$ 519,164</u>	<u>\$ 6,877,534</u>	<u>\$ 3,911,037</u>	<u>\$ 192,561</u>	<u>\$ 4,103,599</u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations – (continued)

5. Notes Payable

Long-term notes payable outstanding on September 30, 2020 is comprised of the following:

Original Issuance	Issuer	Name	Payment Installments	Installments		Interest Rates		Payment Through	Current Balance
				Lowest	Highest	Lowest	Highest		
\$5,600,000	Housing and Urban Development	CDBG HUD Section 108	Annual	\$ 294,000	\$ 295,000	0.49%	1.73%	8/1/2031	\$ 3,245,000
								Subtotal-City of Pharr Governmental	\$ 3,245,000
\$5,000,000	LoneStar National Bank	LSNB-Line of Credit	Annual	\$ -	\$5,000,000	3.50%	3.50%		\$ 1,722,467
\$9,913,006	LoneStar National Bank	LSNB-Jackson Development	Annual	\$ 669,100	\$ 669,100	4.50%	4.50%	11/15/2021	\$ 2,763,682
								Subtotal-PEDC	\$ 4,486,149
								Governmental Total	<u>\$ 7,731,149</u>

Debt service requirements of notes payable on September 30, 2020 are as follows:

Year Ended September 30,	Governmental Activities		
	Principal	Interest	Total
2021	\$ 2,941,522	\$ 377,334	\$ 3,318,856
2022	2,766,283	91,627	2,857,910
2023	295,000	83,662	378,662
2024	295,000	75,078	370,078
2025-2030	1,433,344	271,429	1,704,773
	<u>\$ 7,731,149</u>	<u>\$ 899,130</u>	<u>\$ 8,630,279</u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

G. Long-Term Obligations – (continued)

6. Debt Disclosure and Currently Defeased Debt

The City has entered a continuing disclosure undertaking to provide Annual Reports and Material Events Notices to the State Information Depository of Texas, which is the Municipal Advisory Commission. This information is required under SEC Rule 15c2-12 to enable investors to analyze the financial condition and operations of the City. In 2005, 2008 and 2011 the City defeased certain outstanding general obligation, certificates of obligation, and revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments of the old bonds. Accordingly, the trust accounts for the defeased bonds and are not included in the City's financial statements. On September 30, 2018, the following outstanding bonds are considered defeased:

General Obligation Bonds			
Interest rates:	5.00% - 5.53%		
Series	2003		\$ 4,470,000
Waterworks & Sewer System Revenue Bonds			
Interest rates:	4.15% - 6.74%		
Series	1996	through 1998a	1,073,000
Bonds legally defeased			<u><u>\$ 5,543,000</u></u>

7. Accrued Compensated Absences

Accrued compensated absences (vested sick and vacation leave) are payable from the fund responsible for the employee's compensation. As of September 30, 2020, the owning fund of the liability is as follows:

<u>Owning Fund of Liability</u>	<u>Amount</u>
General	\$ 5,456,590
PEDC 4B	106,540
Community Development	10,342
Garage	37,866
Utility	494,783
Event Center	18,627
Bridge	193,126
Golf	66,334
	<u><u>\$ 6,384,208</u></u>

8. Arbitrage

The City has issued long-term debt for capital construction projects. These bonds are subject to the arbitrage regulations. Arbitrage regulations call for the return of the difference in interest revenue against interest expense. On September 30, 2020, there was no liability of arbitrage that would have been owed to the federal government.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

H. Interfund Transfers

The City reports interfund transfers between many of its funds. Interfund transfers for the year ended September 30, 2020, consisted of the following:

	TRANSFER FROM Governmental Funds							
	General	PEDC	Hotel/ Motel	Grants	CIP	Paving & Drainage	CDBG	Total Governmental
General	\$ -	\$ 275,000	\$ 30,000				\$ 235,510	\$ 540,510
Capital Projects	2,500,000		196,050	87,342		1,061,600	-	3,844,992
Chamber	35,848	150,000	62,700				-	248,548
PEDC 4B								
Community Development	120,226						-	120,226
Debt Service	298,925	1,062,500					-	1,361,425
Total governmental	2,954,999	1,487,500	288,750	87,342	-	1,061,600	235,510	6,115,701
Utility	-		-	-	2,810,000	-	-	2,810,000
Bridge CIP					1,920,000		-	1,920,000
Golf	530,637				-		-	530,637
Total enterprise	951,293	-	-	-	4,730,000	-	-	5,681,293
Total	\$ 3,906,292	\$ 1,487,500	\$ 288,750	\$ 87,342	\$ 4,730,000	\$ 1,061,600	\$ 235,510	\$ 11,796,994

The reasons for the transfers vary from operational, to reimbursements, to debt service payment supplements. The following details state the exact purpose of the transfers.

The transfers on this page are related to Governmental transactions.

General Fund:

- The Transfer from general fund to CIP for 1st floor renovations.
- The Transfer from general fund to PEDC is to pay debt service related to loan with LSNB for the Jackson Development AKA Costco.
- The transfer from General Fund to Chamber to cover for Chamber's new vehicle need it for operations.
- The Transfer from General Fund to debt service is to cover for debt service payment of associated with Envirolite city-wide project.

PEDC:

- The transfer from PEDC to general fund is to pay for the management administrative fee per inter-local agreement.
- The transfer from PEDC to Debt Service is to cover for Certificates of Obligation 2012 and part of 2015B.
- The transfer from PEDC to Chamber base on contract between the two entities.

Other:

- The transfer from CDBG to capital projects is to reimburse expenses related to Jones Box Park.
- The transfer from Hotel Funds to PEDC is to reimburse for tourism manager position.
- The transfer from Hotel Funds to Chamber to cover for initial expenses.
- The transfer from Paving & Drainage to CIP is to cover for a portion of debt service payment for Tax Notes 2017.
- The transfer from CIP bonds proceeds to Utility and Bridge funds to cover for capital projects.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

H. Interfund Transfers - (continued)

		TRANSFER FROM Enterprise Funds			
		Utility	Bridge	Total Enterprise	Grand Total
TRANSFER TO	General	\$ 571,400	\$ 7,293,783	\$ 7,865,183	\$ 8,405,693
	Capital Projects	-	1,304,342	1,304,342	5,149,334
	Chamber	-	-	-	
	PEDC 4B	-	-	-	248,548
	Community Development	-	-	-	120,226
	Grants	-	-	-	-
	Seized Assets	-	-	-	-
	Hotel/Motel	-	-	-	-
	Parkland Dedication	-	-	-	-
	Debt Service	-	1,021,150	1,021,150	2,382,575
	Total governmental	571,400	9,619,275	10,190,675	16,306,376
	Utility	-	-	-	2,810,000
	Bridge CIP	-	-	-	1,920,000
	Golf	-	-	-	530,637
	Total enterprise	-	-	-	5,681,293
Total		\$ 571,400	\$ 9,619,275	\$ 10,190,675	\$ 21,987,669

Enterprise Funds:

- The transfer from Utility to general fund is to pay annual service fees for administrative services.
- The transfer from Bridge to the General Fund is for the following:

Purpose	FY 19/20
GF Operations	\$ 4,179,383
Golf Operations	572,100
Help Support Tax Debt	2,042,300
UTRGV Incentive	500,000
Total	\$ 7,293,783

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

III. DETAILED NOTES ON FUNDS AND COMPONENT UNITS - (continued)

I. Restricted Assets

The balances of restricted asset as of September 30, 2020 are as follows:

Governmental Funds

Capital Outlay	\$ 2,059,532
Capital Improvement Projects	17,589,572
Grant Receivables	<u>264,094</u>
Total restricted assets-governmental funds	19,913,197

Business-Type Funds

Capital financing-Utility	45,626,621
Capital financing-Bridge	1,439,213
Capital financing-Golf	24,362
Debt reserves-Bridge	<u>420,779</u>
Total restricted assets-business-type funds	<u>\$ 47,510,976</u>

Total restricted assets **\$ 67,424,173**

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors and omissions, injuries to employees (workman's compensation), and natural disasters. During the fiscal year, the City obtained general liability coverage at a cost that is economically justifiable by joining with other governmental entities in the State as a member of the Texas Municipal League Intergovernmental Risk Pool (TML). TML is a self-funded pool operating as a common risk management and insurance program. The City pays an annual premium to TML for its above insurance coverage. The agreement for the formation of TML provides that TML will be self-sustaining through member premiums and will reinsure through commercial companies for claims more than acceptable risk levels; however, each category of coverage has its own level of reinsurance. The City continues to carry commercial insurance for other risks of loss. There were no significant reductions in commercial insurance coverage in the past fiscal year and settled claims resulting from these risks have not exceeded coverage in any of the past three fiscal years. A copy of TML's Comprehensive Annual Report may be obtained by request at the following address:

Texas Municipal League
1821 Rutherford Lane, Suite 400
Austin, TX 78754-5128

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

1. Health Care Coverage

As of January 2018, the City transitioned from fully funded to self/partially funded. Health provider is now United Health Care with Lone Star Insurance services as an agent of record. The City now funds its claims monthly through a separate bank account managed through the agent. The City pays for 100% of the employees' insurance cost and 50% of the employee's dependent's insurance cost with the following plans:

Coverage Type	Monthly Cost to Employee	Monthly cost to City	Total Monthly Cost
Employee Only	\$ -	\$ 149.74	\$ 149.74
Employee and Spouse	\$ 206.08	\$ 149.74	\$ 355.82
Employee and Child(ren)	\$ 189.25	\$ 149.74	\$ 338.99
Employee and Family	\$ 408.28	\$ 149.74	\$ 558.02

Coverage Type	Monthly Cost to Employee	Monthly cost to City	Total Monthly Cost
Employee Only	\$ 16.97	\$ 149.74	\$ 166.71
Employee and Spouse	\$ 239.62	\$ 149.74	\$ 389.36
Employee and Child(ren)	\$ 221.42	\$ 149.74	\$ 371.16
Employee and Family	\$ 458.05	\$ 149.74	\$ 607.79

For more detailed information about United HealthCare please contact:

United Healthcare
2000 West Loop South, Suite 900
Houston, TX 77027

2. Post-Retirement Health Care Benefits

The City provides certain health care and life insurance benefits, under City ordinance, for:

- A. A retired person and their dependents covered under the City of Pharr's health insurance plan, prior to January 1, 2009, shall be entitled to continued coverage at the municipality's expense not to exceed \$275 per month for the retiree, and fifty percent of the cost of coverage for the dependent or \$225 whichever is less. When a retiree reaches the age of 65, the municipality will no longer pay for the retiree's and dependent's health insurance. The municipality will only pay for the cost of the retiree's Medicare Advantage Plan coverage.
- B. Any person employed with the City of Pharr, prior to January 1, 2009, that has been employed for not less than twenty (20) years with any municipality in the State of Texas that participates in the Texas Municipal Retirement System, that was employed with the City of Pharr for not less than ten (10) years, and reaches the age of fifty (50), shall be eligible upon retirement to receive continued health coverage at the expense of the municipality not to exceed \$275 per month. A dependent of an eligible retired person under the subsection shall not receive continued coverage at the expense of the municipality. When a retiree reaches the age of 65, the municipality will no longer pay for the retiree's health coverage.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

2. Post-Retirement Health Care Benefits

- C. A person that becomes employed with the City of Pharr, after January 1, 2009, shall not be eligible for any health insurance coverage at the expense of the municipality upon retirement. A dependent of an employee under this subsection shall not receive health insurance coverage at the expense of the municipality upon retirement.

Currently, approximately 46 retirees meet these eligibility requirements. The City pays 80% of the number of validated claims for qualified medical and hospitalization costs incurred, after the retiree meets a deductible ranging from \$1,000 per individual to \$2,000 per family for In-Network coverage. The maximum out-of-pocket costs that can be incurred by a retiree in one-year ranges from, \$1,500 per individual to \$3,000 per family.

B. Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all full-time employees at their option, permits participants to defer a portion of their salary until future years. The deferred compensation is not available to participants until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are the property of the beneficiary. General inflation is assumed to be 2.50% per year with an Investment return and assumption of 6.75% per year, compounded annually, composed on an assumed 2.5% inflation rate and a 4.25% net real rate of return.

C. Pension Plan

1. Plan Description

The City of Pharr participates as of the 872 plans in the nontraditional, joint contributory, hybrid pension plan administered by the TMRS Act, Subtitle G, Title 8, Texas Government Code (The TMRS Act) as an agent of multi-employer retirement system for municipal employees in the State of Texas. The TMRS Act places the general administration and management of the system with a six-member Board of Trustees. Although the Governor, with the advice and consent of the Senate, appoints the Board, TMRS is not fiscally dependent on the State of Texas. TMRS's defined benefit pension plan is a tax-qualified plan under Section 401 (a) of the Internal Revenue Code. TMRS issues a publicly available Comprehensive Annual Financial Report that can be obtained at www.TMRS.com.

All eligible employees of the City are required to participate in TMRS.

2. Benefits Provided

TMRS provides retirement, disability, and death benefits. Benefits provisions are adopted by the Governing Body of the City, within options available in the state statutes governing TMRS. At retirement, the benefit is calculated as if the sum of the employee's contributions, with interest, and the City-financed monetary credits with interest were used to purchase an annuity. Members may choose to receive their retirement benefit in one of seven payment options. Members may also choose to receive a portion of their benefit as a Partial Lump Sum Distribution in the amount equal to 12, 24 or 36 payments, which cannot exceed 75% of the member's deposits and interest.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

C. Pension Plan

2. Benefits Provided

	Plan Year 2019	Plan Year 2020
Employee deposit rate	7.0%	7.0%
Matching ratio (city to employee)	2 to 1	2 to 1
Years required for vesting	5	5
Service retirement eligibility (express as age/years of service)	60/5, 0/20	60/5, 0/20
Updated Service Credit	0%	0%
Annuity Increase (to retirees)	0% of CPI	0% of CPI

Employee Covered by Benefits Terms.

At the December 31, 2019 valuation and measurement date, the following employees were covered by the benefits terms:

2019

Membership*

Number of

Inactives Employees currently receiving benefits	190
Inactives Employees entitled but not yet receiving benefits	44
Active Employees	<u>613</u>
Total	<u><u>847</u></u>

3. Contributions

The contribution rates for employees with TMRS are either 5%, 6% or 7% of employee gross earnings, and the City matching percentages are either 100%, 150%, or 200% as adopted by the governing body of the City. Under the state law governing TMRS, the contribution rate for each city is determined annually by the actuary, using the Entry Age Normal (EAN) actuarial cost method. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

Employees for the City of Pharr were required to contribute 7% of their annual gross earnings during the fiscal year. The contribution rates for the City of Pharr were 8.14% in calendar years for both; 2018 and 2019.

The City's contributions to TMRS for the year ended September 30, 2020 were \$4,642,463.

	<u>2020</u>	<u>2019</u>	<u>2018</u>
Annual Pension Cost:			
Annual Required Contribution	\$ 4,642,463	\$ 4,242,054	\$ 4,281,490
Contributions Made	<u>4,642,463</u>	<u>4,242,054</u>	<u>4,281,490</u>
Net Pension Obligation	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

C. Pension Plan

4. Net Pension Liability

The City's Net Pension Liability (NPL) was measured as of December 31, 2019, and the Total Pension Liability (TPL) used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The Total Pension Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions.

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	2.75%

Salary increases were based on a service-related table. Mortality rates for active members, retirees, and beneficiaries were based on the gender distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment, with male rates multiplied by 109% and female rates multiplied by 103%. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements. For disabled annuitants, the gender-distinct RP2000 Combined Healthy Mortality Tables with Blue Collar Adjustment are used with males' rates multiplied by 109% and female rates multiplied by 103% with a 3-year set-forward for both males and females. In addition, a 3% minimum mortality 16 rate is applied to reflect the impairment for younger members who become disabled. The rates are projected on a fully generational basis by scale BB to account for future mortality improvements subject to the 3% floor.

Actuarial assumptions used in the December 31, 2017; valuation was based on the results of actuarial experience studies. The experience study in TMRS was for the period December 31, 2010 through December 31, 2014. Healthy post-retirement mortality rates and annuity purchase rates were updated based on a Mortality Experience Investigation Study covering 2009 through 2011 and dated December 31, 2013. These assumptions were first used in the December 31, 2013 valuation, along with a change to the Entry Age Normal (EAN) actuarial cost method. Assumptions are reviewed annually. Plan assets are managed on a total return basis with an emphasis on both capital appreciation as well as the production of income, in order to satisfy the short-term and long-term funding needs of TMRS.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. In determining their best estimate of a recommended investment return assumption under the various alternative asset allocation portfolios, GRS focused on the area between (1) arithmetic mean (aggressive) without an adjustment for time (conservative) and (2) the geometric mean (conservative) with an adjustment for time (aggressive).

Discount Rate

The discount rate used to measure the Total Pension Liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that employee and employer contributions will be made at the rates specified in statute. Based on that assumption, the pension plan's Fiduciary Net Position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the Total Pension Liability.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

4. Net Pension Liability-(continued)

Changes in Net Pension Liability

On September 30, 2020, the City reported a liability of **\$6,821,482.**

The Net Pension Liability is based on an actuarial valuation performed as of December 31, 2019 and a measurement date of December 31, 2019; as such no roll-forward was required.

For this valuation, a single discount rate of 6.75% was used to measure the total pension liability as of December 31, 2019. This single discount rate was based on the expected rate of return on pension plan investment of 6.75%. Based on the stated assumptions and the projection of cash flow, the City's fiduciary net position and future contributions were enough to finance the future benefit payments of the current plan members for all projection years. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of the projected benefit payments to determine the total pension liability for the City. The projection of cash flows used to determine the single discount rate for the City assumed that the funding policy adopted by the TMRS Board will remain in effect for all future years. Under this funding policy, the City will finance the unfunded actuarial accrued liability over the years remaining for the closed period existing for each base in addition to the employer portion of all future benefit accruals.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

4. Net Pension Liability-(continued)

Changes in Net Pension Liability-(continued)

The change in the City's net pension liability for TMRS pension for the fiscal year ended September 30, 2020 is as follows:

A. Total pension liability

1. Service Cost	\$ 3,734,670
2. Interest (on the Total Pension Liability)	5,838,306
3. Change in benefit terms including substantively automatic status	-
4. Difference between expected and actual experience	(204,752)
5. Change in assumptions	(213,606)
6. Benefit payments, including refunds of employee contributions	(3,858,744)
7. Net change in total pension liability	\$ 5,295,874
8. Total pension liability-beginning	86,555,461
9. Total pension liability-ending	<u><u>\$ 91,851,335</u></u>

B. Plan fiduciary net position

1. Contributions-employeeer	\$ 2,442,368
2. Contributions-employeeer	2,167,600
3. Net investment income	11,294,135
4. Benefit payment, including refunds of employees contributions	(3,858,744)
5. Administrative Expense	(63,813)
6. Other	(1,917)
7. Net change in plan fiduciary net position	\$ 11,979,629
8. Plan fiduciary net position-beginning	73,050,224
9. Plan fiduciary net position-ending	<u><u>\$ 85,029,853</u></u>

C. Net pension liability/(assets) (Item A.9 - Item B.9)	<u><u>\$ 6,821,482</u></u>
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D. Plan fiduciary net position as a percentage of the total pension liability (Item B.9 / Item A.9)	92.57%
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E. Covered-employee payroll	\$ 30,363,171
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F. Net pension liability/(asset) as a percentage of covered employee payroll	22.47%
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City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

4. Net Pension Liability-(continued)

Sensitivity of the Net Position liability changes in discount rate

The following presents the net pension liability of the City, calculated using the discount rate of 6.75%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.75%) or 1-percentage-point higher (7.75%) than the current rate:

1% Decrease 5.75%	Current Single Discount Rate Assumption 6.75%	1% Increase 7.75%
\$20,556,625	\$6,821,482	\$ (4,424,311)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's Fiduciary Net Position is available in a separately issued TMRS financial report. That report may be obtained on the Internet at www.tmr.com.

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

For the year ended September 30, 2020, the City recognized a pension expense of **\$2,922,249.**

SCHEDULE OF PENSION EXPENSE

1. Total Service Cost	\$ 3,734,670
2. Interest on the Pension Liability	5,838,306
3. Changes in Current Period Benefits Including Substantively Automatic Status	-
4. Employees Contributions (Reduction of Expense)	(2,167,600)
5. Projected Earning on Plan Investment (Reduction of Expense)	(4,930,890)
6. Administrative Expense	63,813
7. Other Changes in Fiduciary Net Position	1,917
8. Recognition of Current Year Outflow (Inflow) of Resources-Liabilities	(66,406)
9. Recognition of Current Year Outflow (Inflow) of Resources-Assets	(1,272,649)
10. Amortization of Prior Year Outflows (Inflows) of Resources-Liabilities	352,173
11. Amortization of Prior Year Outflows (Inflow) of Resources-Assets	1,368,915
12. Total Pension Expense (Income)	<u><u>\$ 2,922,249</u></u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

5. Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions – (continued)

On September 30, 2020, the city reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Recognition Period (or amortization yrs.)	Total (Inflow) or Outflow or Resources	2019 Recognized in current pension expense	Deferred (Inflow)/Outflow in future expense
<u>Due to Liabilities:</u>				
Difference in expected and actual experience actuarial (gains) or losses	6.36	\$ (204,752)	\$ (32,500)	\$ (172,252)
Difference in assumption changes actuarial (gains) or losses	6.36	\$ (213,606)	<u>\$ (33,906)</u>	<u>\$ (179,700)</u>
			<u>\$ (66,406)</u>	\$ (351,952)
<u>Due to Assets:</u>				
Difference in projected and actual earnings on pension plan investments actuarial (gains) or losses	5.00	\$ (6,363,244)	\$ (1,272,649)	\$ (5,090,595)
			<u>\$ (1,272,649)</u>	\$ (5,090,595)
<u>Total:</u>				<u>\$ (5,442,547)</u>

The net amounts of the City's balances of deferred outflows of resources and deferred inflows related to pensions will be recognized in pension expense as follows:

	Net deferred outflows (Inflows) of resources		As of September 2020
2020	\$ (455,524)	Deferred Outflows	\$ 5,020,666
2021	(695,216)	Deferred Inflows	<u>(7,575,655)</u>
2022	66,110		<u>\$ (2,554,989)</u>
2023	(1,370,899)		
2024	(79,538)		
Thereafter	(19,922)		
Total	<u>\$ (2,554,989)</u>		

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

D. Other Post Employment Benefit (OPEB) Programs

1. Plan Description

Texas Municipal Retirement System ("TMRS") administers a defined benefit group-term life insurance plan known as the Supplemental Death Benefits Fund ("SDBF"). This is a voluntary program in which participating member cities may elect, by ordinance, to provide group-term life insurance coverage for their active members, including or not including retirees. The death benefit for active employees provides a lump-sum payment approximately equal to the employee's annual salary (calculated based on the employee's actual earnings, for the 12-month period preceding the month of death). The death benefit for retirees is considered another postemployment benefit ("OPEB") and is a fixed amount of \$7,500. As the SDBF covers both active and retiree participants, with no segregation of assets, the SDBF is an unfunded OPEB plan (i.e. no assets are accumulated).

The member city contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year. The intent is not to pre-fund retiree term life insurance during employees' entire careers.

GASB 75 requires employers to recognize the total OPEB liability and the OPEB expense on their financial statements. The OPEB expense recognized each fiscal year is equal to the change in the total OPEB liability from the beginning of the year to the end of the year, adjusted for deferred recognition of certain changes in the liability.

In the year of implementation, the employer should make a prior period adjustment for the total OPEB liability as of the 12/31/2016 measurement date (provided) and record a deferred outflow of resources for contributions recorded by the city (retiree portion of SDB rate only) from December 31, 2016 to its prior fiscal year end. TMRS has elected to not calculate other deferrals as of the December 31, 2017 measurement date.

The total OPEB liability shown in this report is based on an actuarial valuation performed as of December 31, 2017 and a measurement date of December 31, 2018; as such, no roll-forward is required.

2. Supplemental Death Benefits (SDBF) Plan Contributions

The City contributes to the SDBF at a contractually required rate as determined by an annual actuarial valuation. The rate is equal to the cost of providing one-year term life insurance. The funding policy for the SDBF program is to assure that adequate resources are available to meet all death benefit payments for the upcoming year; the intent is not to pre-fund retiree term life insurance during employees' entire careers.

Plan/Calendar Year	Total SDB Contribution (Rate)	Retiree Portion of SDB Contribution (Rate)
2020	0.13%	0.03%
2019	0.13%	0.03%
2018	0.13%	0.03%

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

3. OPEB Liability

The Other Post-Employment benefits (OPEB) was measured as of December 31, 2018, and the Total Liability used to calculate the Net Pension Liability was determined by an actuarial valuation as of that date.

Actuarial assumptions: The Total OPEB Liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions.

Inflation	2.50%
Salary increases	3.50% to 11.50% including inflation
Discount rate*	2.75%

*The discount rate was based on the Fidelity Index's "20-Year Municipal GO AA Index" rate as of December 31, 2019

The change in the City's OPEB for City of Pharr for the fiscal year ended September 30, 2020 is as follows:

	<u>2019</u>
Membership*	
Number of	
Inactives Employees currently receiving benefits	190
Inactives Employees entitled but not yet receiving benefits	44
Active Employees	<u>613</u>
Total	847

Covered Payroll	\$ 30,363,171
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Changes in the Total OPEB Liability

Total OPEB Liability - Beginning of year	1,098,818
Changes for the Year	
Service Cost	60,726
Interest on Total OPEB Liability	41,724
Changes of Benefits terms	-
Difference between expected and actual experience	(45,154)
Changes in assumptions or other inputs	237,034
Benefit Payments**	<u>(9,109)</u>
Net Changes	<u>285,221</u>
Total OPEB Liability-end of Year	<u>\$ 1,384,039</u>

Total OPEB Liability as a percentage of Covered Payroll	4.56%
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City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

Sensitivity of the Net Position liability changes in discount rate

	1% Decrease 1.71%	Current Discount Rate 2.75%	1% Increase 3.75%
Total OPEB liability	\$1,691,969	\$1,384,039	\$1,145,113

4. OPEB Expense

For the year ended September 30, 2020, the City recognized OPEB expense of **\$124,725.**

OPEB Expense

Service cost	\$ 60,726
Interest on total OPEB liability	41,724
Changes in benefit terms including TMRS plan participation	0
Employer administrative cost	0
Recognition of deferred outflows/inflows of resources:	
Difference between expected and actual experience	(10,229)
Changes in assumption or other inputs*	32,504
Total OPEB expense	<u><u>\$ 124,725</u></u>

* Generally, this will only be the annual change in the municipal bond index rate.

5. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions

On September 30, 2020, the city reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources:

	Recognition Period (or amortization yrs.)	Total (Inflow) or Outflow or Resources	2019 Recognized in current OPEB expense	Deferred (Inflow)/Outflow in future expense
<u>Due to Liabilities:</u>				
Difference in expected and actual experience actuarial (gains) or losses	7.6000	\$ (45,154)	\$ (5,941)	\$ (39,213)
Difference in assumption changes actuarial (gains) or losses	7.6000	\$ 237,034	31,189	205,845
Contributions made subsequent to measurement date				
Total (excluding city provided contributions made subsequent to measurement date)				<u><u>\$ 166,632</u></u>

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

5. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources related to Pensions –(continued)

The net amounts of the City's balances of deferred outflows of resources and deferred inflows related to pensions will be recognized in OPEB expense as follows:

	Net Deferred Outflows/(Inflows) of Resources
2020	\$ 22,275
2021	22,275
2022	22,275
2023	22,275
2024	17,820
Thereafter	30,577
Total	\$ 137,497

In Fiscal year 2011-2012, the City entered into a contractual agreement with First Southwest Advisory Services, Inc. (FSWA). for the administration and maintenance of cash and other assets from the City's contributions for Other Post-Employment Benefits in the form of an irrevocable trust to fund for its long-term obligation to its participants and to comply with GASB Statement No. 45.

FSWA is registered as an investment advisor with the Securities and Exchange Commission ("SEC") pursuant to the Investment Advisers Act of 1940 and acknowledges that it is a fiduciary with respect to the Trust. FSWA will notify Employer if at any time during the term of this Agreement if it is not registered or if its registration is suspended or restricted.

The balance of the trust on September 30, 2019 was \$2,441,322.64.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

E. Commitments

1. Grant Programs

The City participates in several federal and state assisted grant programs. Under the terms of these grants, the City is subject to program compliance audits by the grantors or their representatives. Accordingly, the City's compliance with applicable grant requirements will be established at some future date. If future program compliance audits result in questioned or disallowed costs, reimbursements would be made to the grantor agencies. The amounts of expenditures which might be disallowed by the grantor agencies cannot be determined at this time; however, management believes such amounts, if any, would be immaterial.

2. Litigation

The City is a defendant in various lawsuits. It is the opinion of the City's legal counsel and management there are no potential unasserted claim as of September 30, 2020.

3. Construction Commitments

The City has entered various significant construction commitments that are currently underway. As of September 30, 2020, they are as follows:

Business-Type:				
	Balance 10/1/2019	Additions	Completions	Balance 9/30/2020
<u>UTILITY</u>				
Hike & Bike Reallocation	\$ 249,761	\$ 9,882		\$ 259,643
Rehab LBJ Water Tower	367,112	-	367,112	-
Waste Water Treatment Clarifier	1,873,389	197,867	2,071,256	-
Lift Station N. 25	3,168,410	-	3,168,410	-
Relocation W & SW	425,085	-	-	425,085
Manhole & Lift Station Rehabilitation	61,650	-	61,650	-
Lift Station N. 1	33,692	274	33,966	-
Moore Road Sewer Improvements	856,705	215,972	-	1,072,677
Oxidation Ditches - Sewer Plant	132,517	359,734		492,251
Waterline 16"	141,915	361,051		502,966
South Water Trans	47,122	7,196	54,318	-
Lift Station Elimination	144,300	167,650		311,950
South Region Interception	-	194,000		194,000
West Ridge Water Improvements	-	301,522		301,522
Water Transmition Mains	-	396,250		396,250
Raw Water Reservoir	-	9,545		9,545
Total Utility	7,501,659	2,220,942	5,756,712	3,965,889
<u>BRIDGE</u>				
Bridge Expansion	-	\$ 1,168,949	-	1,168,949
Bridge Office Expansion	593,887	867,753	-	1,461,640
FY 15 DAP	1,042,576	5,825	-	1,048,401
FY 16 DAP	1,552,958	913,238	-	2,466,196
Total Bridge	\$ 3,189,421	\$ 2,955,765	\$ -	\$ 6,145,186
Total Business-Type:	\$ 10,691,079	\$ 5,176,707	\$ 5,756,712	\$ 10,111,075

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

E. Commitments

3. Construction Commitments

Governmental:				
	Balance 10/1/2019	Additions	Completions	Balance 9/30/2020
<u>ADMINISTRATION</u>				
City Hall Renovations	-	877,947	-	877,947
Total Administration	-	877,947	-	877,947
<u>PARKS</u>				
Civic Center Renovation	3,610,170	1,554,354	5,164,524	-
Newcombe	1,336,138	2,356,241	3,692,378	-
Dr. Long Park	1,820,642	335,744	2,156,386	-
Jones Box Park	762,650	239,596	-	1,002,246
Nature Park	2,697,513	286,363	2,983,876	-
Witten Park & Pharr Sports Complex Light Poles	300,600	-	300,600	-
Aquatic Park Renovations	171,940	25,610	197,550	-
Arnold Elementary Park	3,047,470	222,806	3,270,276	-
Victor Garcia Skate Park	322,013	3,312	325,325	-
North Side Aquatic Facility	2,311,048	11,681,900	-	13,992,948
Poles for Sport Light	140,660	102,867	243,527	-
Parks Safety Project	144,363	129,202	273,565	-
Universal Park	82,908	-	82,908	-
Total Parks	16,748,115	16,397,729	18,690,915	14,995,194
<u>STREETS</u>				
North Cana	-	46,788	-	46,788
Ditch Widening	-	559,152	-	559,152
Anaya Road	329,887	-	-	329,887
Hi-Line	752,048	207,361	-	959,409
Owassa Road	3,255,593	-	-	3,255,593
Bike Path Stripping	294,413	-	-	294,413
4 Year Repaving Program	11,917,878	4,596,803	16,514,681	-
PSJA Tri-City Pedestrian	191,119	206,949	-	398,068
Moore Road	393,834	-	393,834	-
Railroad Crossing Replanking	230,817	-	-	230,817
West Las Milpas Road	759,209	-	759,209	-
Thomas Road	274,712	-	274,712	-
Downtown Lighting	109,567	-	109,567	-
Veterans Road	202,614	-	202,614	-
St. Jude Parking	312,723	28,571	341,294	-
Jackson Right Turn Lane	163,169	-	163,169	-
Total Streets	19,187,582	5,645,624	18,759,080	6,074,127
<u>LIBRARY</u>				
North Side Facility	-	287,271	-	287,271
Total Streets	-	287,271	-	287,271
<u>PUBLIC SAFETY</u>				
Communication Center	4,835,369	39,202	4,874,571	-
South Fire Station No. 4	2,298,520	139,840	2,438,360	-
North Fire Station No. 1	121,067	-	121,067	-
Total Public Safety	7,254,956	179,042	7,433,998	-
Total Governmental	\$ 43,190,653	\$ 22,222,395	\$ 44,883,993	\$ 22,234,539
Grand Total	\$ 49,899,969	\$ 26,204,158	\$ 44,883,993	\$ 32,345,613

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

4. Economic Development Commitments

The PEDC, TIRZ, and the City have the following outstanding commitments as of September 30, 2020:

Program Commitment To	Amount Pending	Obligator	Purpose	Length of Time
City of Pharr	varies	TIRZ	Infrastructure development	20 Years
UTRGV	2,500,000	City Of Pharr	Infrastructure development	10 Years
Pharr Town Center	varies*	City OF Pharr	Commercial Development	10 Years
Evergreen	\$ 638,393	PEDC	Commercial Development	3 years
CarMax	\$ 120,000	PEDC	Commercial Development	2 Years
Top Golf	Varies**	PEDC	Commercial Development	12 years
Total	\$ 3,258,393			

*City will reimburse 25% of sales tax received for 10 years

**PEDC will reimburse 50% of total Sales for the next 12 years.

F. Land available for sale

During FY 2011-2012, the City and PEDC entered into an agreement to buy land for economic development purposes. As of September 30, 2015, the City has a market value of \$8,867,500 in land including demolitions and infrastructure. On February 2012, the City Commission approved to contribute all land that has been purchased to the PEDC, the transfer of all land titles was completed as of September 30, 2013. Per GASB standards, land available for sale should be recorded at the lower of cost or net realizable value (NRV). The City obtained appraisals for the land in January 2017 which indicated that the land was worth \$1,565,698 less than the previous recorded value, a loss of this amount was reported on the financial statements as a special item. The balance of land available for development is recorded as Land Available for Sale in the PEDC fund. Appraisal of land will be done every two years, which began in the September 30, 2013 fiscal year.

The summary land transactions are stated on the following table:

Project/Land	NRV Recorded 9.30.2019	Added/ (Removed)	Adjustment	Gain/(Loss) on Appraised Value	NRV Recorded 9.30.2020
Jackson Development Project	\$ 1,240,000	\$ -	\$ -	\$ -	\$ 1,240,000
Produce Park	1,834,500	(971,000)	(443,488)	-	420,012
Water Resvoir Commercial Portion	-	750,000	-	-	750,000
Total	\$ 3,074,500	\$ (221,000)	\$ (443,488)	\$ -	\$ 2,410,012

G. Related Party

None

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

H. New Accounting Principles

In fiscal year 2018, the City implemented GASB 75 which is summarized as follows:

The scope of this Statement addresses accounting and financial reporting for OPEB that is provided to the employees of state and local governmental employers. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. For defined benefit OPEB, this Statement identifies the methods and assumptions that are required to be used to project benefit payments, discount projected benefit payments to their actuarial present value, and attribute that present value to periods of employee service. Note disclosure and required supplementary information requirements about defined benefit OPEB also are addressed.

The following pronouncements were also issued by GASB but not applicable to City of Pharr as of September 30, 2020.

- GASB Statement No. 83, Certain Asset Retirement Obligations
- GASB Statement No. 84, Fiduciary Activities
- GASB Statement No. 85, Omnibus 2017
- GASB Statement No. 86, Certain Debt Extinguishment Issues
- GASB Statement No. 87, Leases

- a. Statement No. 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement.

This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO.

This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of ARO.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. Earlier application is encouraged.

- b. Statement No. 84 objective is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

I. New Accounting Principles-(continued)

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier application is encouraged.

- c. Statement No. 85 addresses practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pension and other postemployment benefits [OPEB]).

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

- d. Statement No. 86 objective is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources-resources other than the proceeds of refunding debt-are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance.

Governments that defease debt using only existing resources should provide a general description of the transaction in the notes to financial statements in the period of the defeasance. In all periods following an in-substance defeasance of debt using only existing resources, the amount of that debt that remains outstanding at period-end should be disclosed.

For governments that extinguish debt, whether through a legal extinguishment or through an in-substance defeasance, this Statement requires that any remaining prepaid insurance related to the extinguished debt be included in the net carrying amount of that debt for the purpose of calculating the difference between the reacquisition price and the net carrying amount of the debt.

The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. Earlier application is encouraged.

- e. Statement No. 87 objective is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The requirements of this Statements are effective for reporting periods beginning after December 15, 2019.

City of Pharr, Texas
NOTES TO FINANCIAL STATEMENTS
September 30, 2020

IV. OTHER INFORMATION - (continued)

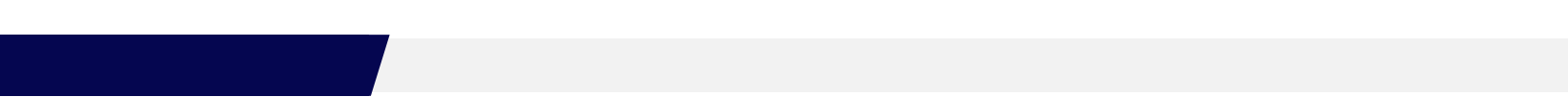
J. Subsequent Events

To reporting subsequent events, management has considered events occurring through March 15th, 2020 the date the report was available to be issued, and the following are to be disclosed:

- A Budget amendment was taken to City Commission and approved in January 2021 with a net effect in the General Fund of \$1.6M to cover for Christmas Bonus and salaries increases.
- In January 2021, the City of Pharr awarded Banc of America for the leasing of \$1.78 million in capital outlay for fiscal year 20-21.
- The City purchase the Golazo building for \$1,125,218 this is going to be use for parks and recreations activities.
- The City purchase Land for \$850,000 for economic development purposes.
- After September 30, 2020, the city has received five reimbursements, from Hidalgo County for the Cares Act Covid-19 relief.

<u>Date</u>	<u>Description</u>	<u>Amount</u>
10/06/2020	Cares Act ICA 20 % Advance PMT	\$ 1,803,754
12/22/2020	Cares ACT Payment CAT 3-PHA-005	377,402
01/12/2021	Cares ACT Payment CAT 3-PHA-013	1,226,478
02/09/2021	Cares ACT CAT 3 9/20-PHA-014	1,313,900
02/23/2021	Cares ACT CAT 3 9/20-PHA-014	619,819
		<u>\$ 5,341,353</u>





REQUIRED SUPPLEMENTARY INFORMATION

**CITY OF PHARR, TEXAS
POST EMPLOYMENT BENEFIT PLAN
RETIREE HEALTH INSURANCE BENEFIT PLAN
SCHEDULE OF FUNDING PROGRESS (unaudited)**

Actuarial Valuation Date	Actuarial Value of Plan Assets (a)	Actuarial Accrued Liability (AAL) (b)	Funded Ratio (a/b)	Excess of Assets Over/ (Unfunded) AAL (a-b)	Covered Payroll (c)	Unfunded AAL as Percentage of Covered Payroll ((b-a)/c)
12/31/10	\$ 41,686,353	\$ 46,768,782	89.1%	\$ 5,082,429	\$ 17,770,636	28.6%
12/31/11	\$ 45,864,221	\$ 49,965,141	91.8%	\$ 4,100,920	\$ 19,519,197	21.0%
12/31/12	\$ 49,962,459	\$ 53,717,387	93.0%	\$ 3,754,928	\$ 20,588,476	18.2%
12/31/13	\$ 54,346,139	\$ 61,820,357	87.9%	\$ 7,474,218	\$ 21,980,889	34.0%
12/31/14	\$ 58,982,997	\$ 65,909,395	89.5%	\$ 6,926,398	\$ 23,264,509	29.8%
12/31/15	\$ 62,699,607	\$ 72,524,993	86.5%	\$ 9,825,386	\$ 24,723,154	39.7%
12/31/16	\$ 66,621,323	\$ 76,673,830	86.9%	\$ 10,052,507	\$ 26,122,943	38.5%
12/31/17	\$ 71,679,826	\$ 81,486,304	88.0%	\$ 9,806,478	\$ 27,718,603	35.4%
12/31/18	\$ 76,682,758	\$ 86,555,461	88.6%	\$ 9,872,703	\$ 29,862,376	33.1%
12/31/2019	\$ 82,727,442	\$ 91,851,335	90.1%	\$ 9,123,913	\$ 31,228,717	29.2%

CITY OF PHARR, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
LAST TEN YEARS

A Total Pension Liability	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
1 Total Service Cost	\$ 2,377,944	\$ 2,746,650	\$ 3,146,078	\$ 3,320,128	\$ 3,533,983	3,734,670	\$XXX	\$XXX	\$XXX	\$XXX
2 Interest on the Total Pension Liability	4,321,502	4,587,828	4,880,163	5,161,419	5,493,822	5,838,306	XXX	XXX	XXX	XXX
3 Current Period Benefit Changes	-	-	-	-	-	-	XXX	XXX	XXX	XXX
4 Difference between expected and actual experience	(63,247)	435,455	(278,776)	67,791	(231,976)	(204,752)	XXX	XXX	XXX	XXX
5 Changes of Assumptions	-	2,330,292	-	-	-	(213,606)	XXX	XXX	XXX	XXX
6 Benefit Payments, including refunds of employee contributions	(2,547,161)	(3,484,627)	(3,598,628)	(3,736,864)	(3,726,672)	(3,858,744)	XXX	XXX	XXX	XXX
7 Net change in total pension liability	\$ 4,089,038	\$ 6,615,598	\$ 4,148,837	\$ 4,812,474	\$ 5,069,157	\$ 5,295,874	\$XXX	\$XXX	\$XXX	\$XXX
8 Total pension liability-beginning	61,820,357	65,909,395	72,524,993	76,673,830	81,486,304	86,555,461	XXX	XXX	XXX	XXX
9 Total pension liability-ending	<u>\$ 65,909,395</u>	<u>\$ 72,524,993</u>	<u>\$ 76,673,830</u>	<u>\$ 81,486,304</u>	<u>\$ 86,555,461</u>	<u>\$ 91,851,335</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>
B Plan fiduciary net position										
1 Contributions-employer	\$ 1,570,743	\$ 1,649,708	\$ 1,683,200	2,174,506	2,312,486	2,442,368	\$XXX	\$XXX	\$XXX	\$XXX
2 Contributions-employee	1,578,431	1,702,972	1,800,699	1,903,877	2,021,401	2,167,600	XXX	XXX	XXX	XXX
3 Net Investment income	3,296,861	90,733	4,148,172	9,059,762	(2,238,218)	11,294,135	XXX	XXX	XXX	XXX
4 Benefit payments, including refunds of employee contributions	(2,547,161)	(3,484,627)	(3,598,628)	(3,736,864)	(3,726,672)	(3,858,744)	XXX	XXX	XXX	XXX
5 Administrative Expense	(34,419)	(55,265)	(46,857)	(46,957)	(43,261)	(63,813)	XXX	XXX	XXX	XXX
6 Other	(2,830)	(2,730)	(2,525)	(2,380)	(2,260)	(1,917)	XXX	XXX	XXX	XXX
7 Net change in plan fiduciary net position	\$ 3,861,625	\$ (99,209)	\$ 3,984,061	\$ 9,351,944	\$ (1,676,524)	11,979,629	\$XXX	\$XXX	\$XXX	\$XXX
8 Plan fiduciary net position-beginning	57,628,328	61,489,953	61,390,744	65,374,805	74,726,749	73,050,224	XXX	XXX	XXX	XXX
9 Plan fiduciary net position-ending	<u>\$ 61,489,953</u>	<u>\$ 61,390,744</u>	<u>\$ 65,374,805</u>	<u>\$ 74,726,749</u>	<u>\$ 73,050,225</u>	<u>\$ 85,029,853</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>
C Net Pension Liability (A9-B9)	<u>\$ 4,419,442</u>	<u>\$ 11,134,249</u>	<u>\$ 11,299,025</u>	<u>\$ 6,759,555</u>	<u>\$ 13,505,236</u>	<u>\$ 6,821,482</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>
D Plan fiduciary net position as a percentage of the total pension liability (B9/A9)	93.29%	84.65%	85.26%	91.70%	84.40%	92.57	XXX%	XXX%	XXX%	XXX%
E Covered-employee Payroll	\$ 22,531,464	\$ 24,328,166	\$ 25,724,265	\$ 27,417,409	\$ 28,848,841	\$ 30,363,171	\$XXX	\$XXX	\$XXX	\$XXX
F Net Pension liability as a percentage of covered employee payroll (C/E)	19.61%	45.77%	43.92%	24.65%	46.81%	22.47%	XXX%	XXX%	XXX%	XXX%

Note to City: GASB 68 requires 10 fiscal years of data to be provided in this schedule.
City will be required to build this schedule over the next 10-year period.

CITY OF PHARR, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CONTRIBUTIONS
LAST TEN YEARS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Actuarially Determined Contribution	\$XXX	\$ 1,980,325	\$ 2,092,448	\$ 2,175,593	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Contributions in relation to the actuarially determined contribution	<u>XXX</u>	<u>\$ 1,715,919</u>	<u>\$ 2,005,126</u>	<u>\$ 2,236,749</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>	<u>XXX</u>
Contribution deficiency (excess)	XXX	\$ 264,406	\$ 87,322	\$ (61,156)	XXX	XXX	XXX	XXX	XXX
Covered employee payroll	XXX	\$ 24,723,154	\$ 26,122,943	\$ 27,147,409	XXX	XXX	XXX	XXX	XXX
Contributions as a percentage of covered employee payroll	XXX%	6.94%	7.68%	8.24%	XXX%	XXX%	XXX%	XXX%	XXX%

Note to City: GASB 68 requires 10 fiscal years of data to be provided in this schedule.
City will be required to build this schedule over the next 10-year period.

CITY OF PHARR, TEXAS
TEXAS MUNICIPAL RETIREMENT SYSTEM
SCHEDULE OF CHANGES IN OPEB LIABILITY AND RELATED RATIOS
LAST TEN YEARS

A Total Pension Liability	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
1 Total OPEB Liability-beginning of year	\$ 948,524	\$ 1,123,132	\$ 1,098,818	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Changes for the year										
Service Cost	51,580	63,467	60,726	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Interest on Total OPEB Liability	36,675	38,083	41,724	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Changes in benefits terms	-	-	-	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Differences between expected and actual experience	-	(32,757)	(45,154)	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Changes in assumption or other inputs	94,497	(84,452)	237,034	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Benefit payments**	(8,144)	(8,655)	(9,109)	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX	\$XXX
Net Changes	<u>\$ 174,608</u>	<u>\$ (24,314)</u>	<u>\$ 285,221</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>
Total OPEB Liability-end of year	<u>\$ 1,123,132</u>	<u>\$ 1,098,818</u>	<u>\$ 1,384,039</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>	<u>\$XXX</u>
Total OPEB Liability as a percentage of Covered Payroll	4.14%	3.81%	4.56%							



CITY OF PHARR, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget Basis	Variance Budget Basis
REVENUES					
Taxes:					
Property	\$	18,223,200	\$ 18,223,200	\$ 18,068,992	\$ (154,208)
Sales		16,327,400	15,827,400	16,125,380	297,980
Franchise		1,861,700	1,861,700	2,486,997	625,297
Other		240,000	240,000	235,128	(4,872)
Licenses and permits		706,800	776,800	966,406	189,606
Intergovernmental		383,600	383,600	81,812	(301,788)
Fees and charges:					
Sanitation		2,961,100	2,961,100	2,881,591	(79,509)
Brush		1,226,200	1,226,200	1,138,767	(87,433)
Other		1,210,600	694,600	887,002	192,402
Fines		867,400	558,400	549,623	(8,777)
Interest income		320,000	320,000	124,729	(195,271)
Other		199,200	633,200	866,873	233,673
Total revenues		<u>44,527,200</u>	<u>43,706,200</u>	<u>44,413,300</u>	<u>707,100</u>
EXPENDITURES					
Current:					
General government		12,658,100	12,970,100	10,590,622	2,379,478
Public safety		25,363,300	26,491,400	18,985,516	7,505,884
Highways and streets		3,878,200	3,973,400	3,956,320	17,080
Health and welfare		2,936,000	2,921,000	2,823,141	97,859
Culture and recreation		6,598,400	7,166,600	6,206,905	959,695
Economic Development		964,400	1,109,400	2,222,660	(1,113,260)
Debt service:					
Principal		1,734,900	1,733,700	1,799,881	(66,181)
Interest		131,900	133,100	110,906	22,194
Total expenditures		<u>54,265,200</u>	<u>56,498,700</u>	<u>46,695,952</u>	<u>9,802,748</u>
Excess (deficiency) of revenues over (under) expenditures		<u>(9,738,000)</u>	<u>(12,792,500)</u>	<u>(2,282,652)</u>	<u>(9,095,647)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		9,920,800	9,621,800	8,426,200	(1,195,600)
Transfers (out)		(40,240,800)	(2,558,500)	(3,906,292)	(1,347,792)
Cost of Issuance		-	-	-	-
Issuance of debt		40,945,500	1,945,500	1,945,500	-
Premium		-	-	-	-
Total other financing sources and uses		<u>10,625,500</u>	<u>9,008,800</u>	<u>6,465,408</u>	<u>(2,543,392)</u>
Net change in fund balance		<u>887,500</u>	<u>(3,783,700)</u>	<u>4,182,756</u>	<u>(11,639,039)</u>
Fund balance - beginning		-	-	24,847,477	24,847,477
Prior period adjustment		-	-	20,183	20,183
Fund balance - ending	\$	<u>887,500</u>	<u>(3,783,700)</u>	<u>29,050,416</u>	<u>\$ 13,228,621</u>

CITY OF PHARR, TEXAS
PHARR ECONOMIC DEVELOPMENT CORPORATION, INC.
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual Budget Basis	Final Variance Budget Basis
		Original	Final		
REVENUES					
Taxes:					
Sales	\$	5,205,000	5,205,000	5,375,127	\$ 170,127
Interest income		135,000	135,000	90,493	(44,507)
Other		441,800	441,800	2,048,871	1,607,071
Total revenues		<u>5,781,800</u>	<u>5,781,800</u>	<u>7,514,491</u>	<u>1,732,691</u>
EXPENDITURES					
Current:					
Economic development		3,232,400	3,171,500	2,057,630	1,113,870
Debt service:		-	-	-	-
Principal		688,300	688,300	2,021,753	(1,333,453)
Interest		1,211,600	1,211,600	246,919	964,681
Total expenditures		<u>5,132,300</u>	<u>5,071,400</u>	<u>4,326,302</u>	<u>745,098</u>
Excess (deficiency) of revenues over (under) expenditures		<u>649,500</u>	<u>710,400</u>	<u>3,188,189</u>	<u>987,593</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		-	-	-	-
Transfers (out)		(1,412,500)	(1,473,400)	(1,487,500)	(14,100)
Proceeds from sale of assets		-	-	-	-
Issuance of debt		813,000	813,000	-	(813,000)
Total other financing sources and uses		<u>(599,500)</u>	<u>(660,400)</u>	<u>(1,487,500)</u>	<u>(827,100)</u>
SPECIAL ITEMS					
Gain/(Loss) on land available for sale valuation		-	-	-	-
Total special items		-	-	-	-
Net change in fund balance		50,000	50,000	1,700,689	160,493
Fund balance - beginning		-	-	7,174,797	7,174,797
Prior period adjustment		-	-	765,520	765,520
Fund balance - ending	\$	<u>50,000</u>	\$ <u>50,000</u>	\$ <u>9,641,006</u>	\$ <u>8,100,810</u>

COMBINING AND INDIVIDUAL FUND
INFORMATION AND OTHER SUPPLEMENTARY
INFORMATION

Non-Major Governmental Funds

Combining Financial Statements

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

Asset Sharing – This fund accounts for forfeitures awarded to the City by the courts and drug enforcement expenditures.

Community Development – This fund accounts for revenue received from the Community Development Block Grant and the expenditures allowed by grant terms.

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

Parkland Dedication – This fund accounts for contributions developers are required to make when creating subdivisions for park improvements or development.

Paving & Drainage – This fund accounts for restricted funds that were billed and collected from every utility account to supplement the cost of street improvements.

Special Revenue – This fund accounts for miscellaneous revenues for various purposes that are restricted from general use. Seven departments use this fund: Police, Fire, Court, Streets, Library, Planning & Zoning, and Non-Departmental.

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

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

CITY OF PHARR, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

	Special Revenue Funds				
	Asset Sharing	Community Development	Greater Phar Chamber	Hotel/Motel	Parkland Dedication
<u>ASSETS AND DEFERRED OUTFLOWS</u>					
Cash	\$ 1,290,230	\$ 961,736	\$ 134,963	\$ 1,831,245	\$ 217,531
Receivables (net of allowance for uncollectible):					
Property taxes	-	-	-	-	-
Notes	-	54,619	-	-	-
Accounts	-	-	-	-	-
Other	-	-	-	125,430	-
Due from other funds	-	-	5,000	-	-
Restricted assets:					
Intergovernmental receivable	-	69,038	-	-	-
Total assets	<u>\$ 1,290,230</u>	<u>\$ 1,085,393</u>	<u>\$ 139,963</u>	<u>\$ 1,956,675</u>	<u>\$ 217,531</u>
<u>LIABILITIES, DEFERRED INFLOW OF RESOURCES AND FUND BALANCE</u>					
Liabilities:					
Accounts payable	\$ 36,276	\$ 298	\$ 10,517	\$ -	\$ -
Due to other funds	4,170	560,445	5,593	5,000	-
Unearned revenue	-	-	-	-	-
Escrow Accounts	-	-	2,519	-	-
Total liabilities	<u>40,446</u>	<u>560,742</u>	<u>18,629</u>	<u>5,000</u>	<u>-</u>
Deferred Inflows of Resources:					
Deferred property tax	-	-	-	-	-
Deferred accounts	-	-	-	-	-
Deferred notes	-	54,619	-	-	-
Total deferred inflows	<u>-</u>	<u>54,619</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:					
Restricted:					
General Government	-	-	-	-	-
Debt service	-	-	-	-	-
Street paving and drainage	-	-	-	-	-
Tourism	-	-	-	1,951,675	-
Public safety	1,249,784	-	-	-	-
Parkland	-	-	-	-	217,531
Community development	-	470,032	-	-	-
Economic development	-	-	121,335	-	-
Assigned:					
Capital outlay	-	-	-	-	-
Total fund balances	<u>1,249,784</u>	<u>470,032</u>	<u>121,335</u>	<u>1,951,675</u>	<u>217,531</u>
Total liabilities and fund balances	<u>\$ 1,290,230</u>	<u>\$ 1,085,393</u>	<u>\$ 139,963</u>	<u>\$ 1,956,675</u>	<u>\$ 217,531</u>

CITY OF PHARR, TEXAS
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

Special Revenue Funds						Debt Service Fund	Total Nonmajor Governmental Funds
Paving & Drainage	Grants	Cares Act Grant	TIRZ No. 1	TIRZ No. 2	Total	Debt Service	
\$ 729,792	\$ 155,471	\$ (7,681,548)	\$ 1,651,408	\$ 1,652,932	\$ 943,760	\$ 941,379	\$ 1,885,139
-	-	-	-	-	-	-	-
-	-	-	-	-	54,619	339,166	339,166
177,243	-	-	-	-	177,243	-	54,619
-	-	7,681,548	-	-	7,806,978	-	177,243
-	-	-	-	-	5,000	-	7,806,978
-	-	-	-	-	-	-	5,000
-	195,055	-	-	-	264,094	-	264,094
<u>\$ 907,035</u>	<u>\$ 350,527</u>	<u>\$ -</u>	<u>\$ 1,651,408</u>	<u>\$ 1,652,932</u>	<u>\$ 9,251,693</u>	<u>\$ 1,280,546</u>	<u>\$ 10,532,239</u>
\$ -	\$ 24,562	\$ -	\$ -	\$ -	\$ 71,653	\$ 10,000	\$ 81,653
-	160,088	-	-	-	735,295	-	735,295
-	155,996	-	-	-	155,996	-	155,996
-	-	-	-	-	2,519	-	2,519
<u>-</u>	<u>340,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>965,463</u>	<u>10,000</u>	<u>975,463</u>
-	-	-	-	-	-	339,166	339,166
177,243	-	-	-	-	177,243	-	177,243
-	-	-	-	-	54,619	-	54,619
<u>177,243</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>231,862</u>	<u>339,166</u>	<u>571,028</u>
-	9,881	-	-	-	9,881	-	9,881
-	-	-	-	-	-	931,379	931,379
729,792	-	-	-	-	729,792	-	729,792
-	-	-	-	-	1,951,675	-	1,951,675
-	-	-	-	-	1,249,784	-	1,249,784
-	-	-	-	-	217,531	-	217,531
-	-	-	-	-	470,032	-	470,032
-	-	-	1,651,408	1,652,932	3,425,675	-	3,425,675
-	-	-	-	-	-	-	-
<u>729,792</u>	<u>9,881</u>	<u>-</u>	<u>1,651,408</u>	<u>1,652,932</u>	<u>8,054,369</u>	<u>931,379</u>	<u>8,985,748</u>
<u>\$ 907,035</u>	<u>\$ 350,527</u>	<u>\$ -</u>	<u>\$ 1,651,408</u>	<u>\$ 1,652,932</u>	<u>\$ 9,251,693</u>	<u>\$ 1,280,546</u>	<u>\$ 10,532,239</u>

CITY OF PHARR, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Special Revenue Funds				
		Asset Sharing	Community Development	Greater Pharr Chamber	Hotel/Motel	Parkland Dedication
REVENUES						
Taxes:						
Property	\$	-	\$	-	\$	-
Other		-	-	-	586,222	-
Intergovernmental		618,321	1,343,832	-	-	-
Fees and charges:						
Other		-	-	65,950	-	172,314
Interest income		9,944	3,425	1,052	-	1,590
Other		-	-	711	28,538	-
Total revenues		<u>628,265</u>	<u>1,347,257</u>	<u>67,713</u>	<u>614,760</u>	<u>173,903</u>
EXPENDITURES						
Current:						
General government		-	796,237	-	-	-
Public safety		622,854	7,000	-	-	-
Highways and streets		-	25,439	-	-	-
Culture and recreation		-	4,455	-	1,944	-
Economic development		-	-	200,626	-	-
Debt service:						
Principal		-	295,000	-	-	-
Interest		-	106,357	-	-	-
Total expenditures		<u>622,854</u>	<u>1,234,486</u>	<u>200,626</u>	<u>1,944</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures		<u>5,411</u>	<u>112,770</u>	<u>(132,913)</u>	<u>612,815</u>	<u>173,903</u>
OTHER FINANCING SOURCES (USES)						
Transfers in		-	120,226	254,248	-	-
Transfers (out)		-	(235,510)	-	(288,750)	-
Total other financing sources and uses		<u>-</u>	<u>(115,284)</u>	<u>254,248</u>	<u>(288,750)</u>	<u>-</u>
Net change in fund balances		5,411	(2,514)	121,335	324,065	173,903
Fund balance - beginning		1,243,757	472,546	-	1,627,610	43,627
Prior period adjustment		615	-	-	-	-
Fund balance - ending	\$	<u>1,249,783</u>	<u>\$ 470,032</u>	<u>\$ 121,335</u>	<u>\$ 1,951,675</u>	<u>\$ 217,530</u>

CITY OF PHARR, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Special Revenue Funds						Debt Service Fund Debt Service	Total Nonmajor Governmental Funds
Paving & Drainage	Grants	Cares Act Grant	TIRZ No. 1	TIRZ No. 2	Total		
\$ -	\$ -	\$ -	\$ 552,772	\$ 610,446	\$ 1,163,218	\$ 4,739,655	\$ 5,902,873
-	-	-	-	-	586,222	-	586,222
-	863,213	9,485,302	-	-	12,310,667	-	12,310,667
-	-	-	-	-	-	-	-
1,078,385	-	-	-	-	1,316,649	-	1,316,649
12,836	-	-	6,383	5,330	40,559	-	40,559
-	-	-	-	-	29,249	-	29,249
<u>1,091,222</u>	<u>863,213</u>	<u>9,485,302</u>	<u>559,154</u>	<u>615,776</u>	<u>15,446,564</u>	<u>4,739,655</u>	<u>20,186,219</u>
-	-	9,485,302	-	-	10,281,539	-	10,281,539
-	765,990	-	-	-	1,395,844	-	1,395,844
-	-	-	-	-	25,439	-	25,439
-	-	-	-	-	6,399	-	6,399
-	-	-	-	-	200,626	-	200,626
-	-	-	-	-	295,000	5,197,924	5,492,924
-	-	-	-	-	106,357	2,668,711	2,775,067
<u>-</u>	<u>765,990</u>	<u>9,485,302</u>	<u>-</u>	<u>-</u>	<u>12,311,203</u>	<u>7,866,635</u>	<u>20,177,837</u>
<u>1,091,222</u>	<u>97,223</u>	<u>-</u>	<u>559,154</u>	<u>615,776</u>	<u>3,135,361</u>	<u>(3,126,980)</u>	<u>8,381</u>
-	-	-	-	-	374,474	3,714,000	4,088,474
<u>(1,061,600)</u>	<u>(87,342)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,673,202)</u>	<u>-</u>	<u>(1,673,202)</u>
<u>(1,061,600)</u>	<u>(87,342)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,298,729)</u>	<u>3,714,000</u>	<u>2,415,271</u>
29,621	9,881	-	559,154	615,776	1,836,633	303,920	2,140,554
700,170	-	-	937,410	888,711	5,913,831	627,459	6,541,290
-	-	-	154,844	148,445	303,904	-	303,904
<u>\$ 729,791</u>	<u>\$ 9,881</u>	<u>\$ -</u>	<u>\$ 1,651,408</u>	<u>\$ 1,652,932</u>	<u>\$ 8,054,368</u>	<u>\$ 931,379</u>	<u>\$ 8,985,747</u>

Governmental Funds Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual

General Fund (detailed): is used to account for all financial resources except those required to be reported in another fund.

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

Asset Sharing – This fund accounts for forfeitures awarded to the City by the courts and drug enforcement expenditures.

Community Development – This fund accounts for revenue received from the Community Development Block Grant and the expenditures allowed by grant terms.

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

Parkland Dedication – This fund accounts for contributions developers are required to make when creating subdivisions for park improvements or development.

Paving & Drainage – This fund accounts for restricted funds that were billed and collected from every utility account to supplement the cost of street improvements.

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

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

CITY OF PHARR, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget Basis	Variance Budget Basis
REVENUES					
Taxes:					
Property					
Current	\$	17,168,200	\$ 17,168,200	\$ 16,982,096	\$ (186,104)
Delinquent		600,000	600,000	661,094	61,094
Penalty & interest		455,000	455,000	425,802	(29,198)
Total property taxes		18,223,200	18,223,200	18,068,992	(154,208)
Sales		16,327,400	15,827,400	16,125,380	297,980
Franchise					
Telephone		-	-	148,140	148,140
Electric		1,766,700	1,766,700	1,852,192	85,492
Cable		-	-	376,095	376,095
Gas		95,000	95,000	110,571	15,571
Total franchise taxes		1,861,700	1,861,700	2,486,997	625,297
Other		240,000	240,000	235,128	(4,872)
Total taxes		36,652,300	36,152,300	36,916,497	764,197
Licenses and permits					
Building		430,000	430,000	530,999	100,999
Vocational		88,000	88,000	108,738	20,738
Other		188,800	258,800	326,669	67,869
Total licenses & permits		706,800	776,800	966,406	189,606
Intergovernmental					
Local school districts		283,600	283,600	70,619	(212,981)
Other		100,000	100,000	11,193	(88,807)
Total intergovernmental		383,600	383,600	81,812	(301,788)
Fees and charges:					
Sanitation		2,961,100	2,961,100	2,881,591	(79,509)
Brush		1,226,200	1,226,200	1,138,767	(87,433)
Other		1,210,600	694,600	887,002	192,402
Total fees & charges		5,397,900	4,881,900	4,907,359	25,459
Fines					
Court		815,800	506,800	519,506	12,706
Other		51,600	51,600	30,117	(21,483)
Total fines		867,400	558,400	549,623	(8,777)
Interest income		320,000	320,000	124,729	(195,271)
Other		199,200	633,200	866,873	233,673
Total revenues	\$	<u>44,527,200</u>	\$ <u>43,706,200</u>	<u>44,413,300</u>	\$ <u>707,100</u>

CITY OF PHARR, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - Continued
FOR THE YEAR ENDED SEPTEMBER 30, 2020

EXPENDITURES		Budgeted Amounts		Actual	Final
		Original	Final	Budget Basis	Variance Budget Basis
Current:					
General government					
City manager		2,389,400	2,556,200	1,084,346	1,471,854
Finance		738,100	748,600	608,397	140,203
Purchasing		299,800	309,300	158,317	150,983
IT		2,003,800	2,057,400	1,268,875	788,525
Media		431,700	438,100	207,622	230,478
Grants		276,800	280,300	129,964	150,336
Human Resources		677,500	683,900	445,644	238,256
Development Services		1,544,500	1,595,900	1,430,864	165,036
Engineering		772,100	779,500	628,047	151,453
Non-departmental		3,524,400	3,520,900	4,628,546	(1,107,646)
Total general government		12,658,100	12,970,100	10,590,622	2,379,478
Public safety					
Police		15,411,600	15,637,900	11,134,372	4,503,528
Court		618,800	789,000	517,480	271,520
Fire		7,498,200	8,154,600	5,771,650	2,382,950
Communications		1,834,700	1,909,900	1,562,014	347,886
Total public safety		25,363,300	26,491,400	18,985,516	7,505,884
Highways and streets		3,878,200	3,973,400	3,956,320	17,080
Health and welfare					
Sanitation		2,088,900	2,073,900	1,976,208	97,692
Brush		727,100	727,100	714,245	12,855
Animal control		120,000	120,000	132,688	(12,688)
Total health and welfare		2,936,000	2,921,000	2,823,141	97,859
Culture and recreation					
Library		1,638,300	1,644,000	1,434,371	209,629
Parks		4,960,100	5,522,600	4,772,534	750,066
Total culture and recreation		6,598,400	7,166,600	6,206,905	959,695
Economic Development		964,400.00	1,109,400.00	2,222,659.98	(1,113,260)
Debt service:					
Principal		1,734,900	1,733,700	1,799,881	(66,181)
Interest		131,900	133,100	110,906	22,194
		1,866,800	1,866,800	1,910,788	(43,988)
Total expenditures		54,265,200	56,498,700	46,695,952	9,802,748
Excess (deficiency) of revenues over (under) expenditures		(9,738,000)	(12,792,500)	(2,282,652)	(10,509,846)

CITY OF PHARR, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS) - Continued
FOR THE YEAR ENDED SEPTEMBER 30, 2020

OTHER FINANCING SOURCES (USES)	Budgeted Amounts		Actual Budget Basis	Final Variance Budget Basis
	Original	Final		
Transfers in				
CIP	576,000.00	576,000	571,400	(4,600)
Utility				-
Bridge	8,234,800	8,435,800	7,549,800	(886,000)
Hotel	60,000	60,000	30,000	(30,000)
Asset Sharing	500,000			-
PEDC	200,000	200,000	275,000	75,000
PHFC	350,000	350,000		(350,000)
Total transfers in	9,920,800	9,621,800	8,426,200	(1,195,600)
Transfers (out)				
Seized Assets	-	-	-	-
Community Development	-	(3,200.00)	(120,226)	117,026
Capital Improvement Project	(39,000,000.00)	(1,000,000.00)	(2,500,000)	1,500,000
Debt Service	(326,100.00)	(326,100.00)	(298,925)	27,175
City Garage	-	(5,300.00)	-	5,300
Utility	-	(247,100.00)	-	247,100
Event Center	(342,600.00)	(351,800.00)	(420,656)	(68,856)
Bridge	-	(25,000.00)	-	(25,000)
Golf	(572,100.00)	(600,000.00)	(530,637)	(69,363)
PEDC	-	-	(35,848)	35,848
Total transfers (out)	(40,240,800)	(2,558,500)	(3,906,292)	1,769,230
Cost of Issuance				-
Bond/loan proceeds	40,945,500	1,945,500	1,945,500	-
Premium	-	-	-	-
Total	40,945,500	1,945,500	1,945,500	-
Total other financing sources and uses	10,625,500	9,008,800	6,465,408	573,630
Net change in fund balance	887,500	(3,783,700)	4,182,756	(7,966,456)
Fund balance - beginning	-		24,847,477	24,847,477
Prior period adjustment	-	-	20,183	20,183
Fund balance - ending	\$ 887,500	\$ (3,783,700)	\$ 29,050,416	\$ 16,901,204

CITY OF PHARR, TEXAS
ASSET SHARING FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget	Variance
REVENUES				Basis	Budget Basis
Taxes:					
Intergovernmental		\$ 120,000	\$ 120,000	\$ 618,321	\$ 498,321
Interest income		20,000	20,000	9,944	(10,056)
	Total revenues	<u>140,000</u>	<u>140,000</u>	<u>628,265</u>	<u>488,265</u>
EXPENDITURES					
Current:					
Public safety		622,000	622,000	622,853	(853)
	Total expenditures	<u>622,000</u>	<u>622,000</u>	<u>622,853</u>	<u>(853)</u>
Excess (deficiency) of revenues					
over (under) expenditures		<u>(482,000)</u>	<u>(482,000)</u>	<u>5,412</u>	<u>489,117</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Bond/loan proceeds		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	Total other financing sources				
	and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance		<u>(482,000)</u>	<u>(482,000)</u>	<u>5,412</u>	<u>489,117</u>
Fund balance - beginning		296,227	296,227	1,243,757	-
		-	-	615	-
Fund balance - ending		<u>\$ (185,773)</u>	<u>\$ (185,773)</u>	<u>\$ 1,249,784</u>	<u>\$ 489,117</u>

CITY OF PHARR, TEXAS
CDBG
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget	Variance
			Basis	Budget Basis
REVENUES				
Intergovernmental	\$ 1,150,900	\$ 1,806,900	\$ 1,343,831	\$ (463,069)
Interest income	-	-	3,425	3,425
Other	-	-	-	-
Total revenues	1,150,900	1,806,900	1,347,256	(459,644)
EXPENDITURES				
Current:				
General government	728,000	1,487,200	796,237	690,963
Public Safety	17,000	17,000	7,000	10,000
Highways and streets	-	-	25,439	(25,439)
Culture and recreation	-	-	4,455	(4,455)
Debt service:				
Principal	295,000	295,000	295,000	-
Interest	110,900	110,900	106,357	4,544
Total expenditures	1,150,900	1,910,100	1,234,486	675,614
Excess (deficiency) of revenues over (under) expenditures	-	(103,200)	112,770	(1,135,258)
OTHER FINANCING SOURCES (USES)				
Transfers in	-	3,200	120,226	117,026
Transfers out	-	-	(235,510)	(235,510)
Bond/loan proceeds	-	-	-	-
Total other financing sources and uses	-	3,200	(115,284)	(118,484)
Net change in fund balance	-	(100,000)	(2,514)	(1,253,742)
Fund balance - beginning	514,277	514,277	472,546	-
Prior Year Adjustment	-	-	-	-
Fund balance - ending	\$ 514,277	414,277	470,032	\$ (1,253,742)

CITY OF PHARR, TEXAS
HOTEL/MOTEL
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget	Variance
				Basis	Budget Basis
REVENUES					
Taxes:					
Other	\$	550,000	586,222	586,222	\$ -
Interest income		-	-	-	-
Other		-	-	28,538	28,538
Total revenues		<u>550,000</u>	<u>586,222</u>	<u>614,760</u>	<u>28,538</u>
EXPENDITURES					
Current:					
Culture and recreation		40,900	40,900	1,944	38,956
Total expenditures		<u>40,900</u>	<u>40,900</u>	<u>1,944</u>	<u>38,956</u>
Excess (deficiency) of revenues					
over (under) expenditures		<u>509,100</u>	<u>545,322</u>	<u>612,815</u>	<u>(10,418)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out		<u>550,000</u>	<u>550,000</u>	<u>288,750</u>	<u>(261,250.00)</u>
Total other financing sources		<u>550,000</u>	<u>550,000</u>	<u>288,750</u>	<u>(261,250.00)</u>
and uses		<u>550,000</u>	<u>550,000</u>	<u>288,750</u>	<u>(261,250.00)</u>
Net change in fund balance		(40,900)	(4,678)	324,065	250,382
Fund balance - beginning		1,439,628	1,439,628	1,627,610	-
Prior period adjustment		-	-	-	-
Fund balance - ending	\$	<u>1,398,728</u>	<u>1,434,950</u>	<u>1,951,675</u>	<u>250,382</u>

CITY OF PHARR, TEXAS
PARKLAND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
REVENUES				
Fees and charges:				
Other	\$ 30,000	\$ 172,314	\$ 172,314	\$ -
Interest income	500	500	1,590	1,090
Total revenues	<u>30,500</u>	<u>172,814</u>	<u>173,903</u>	<u>1,090</u>
EXPENDITURES				
Current:				
Highways and streets	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30,500</u>	<u>172,814</u>	<u>173,903</u>	<u>1,090</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Bond/loan proceeds	-	-	-	-
Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	30,500	172,814	173,903	1,090
Fund balance - beginning	275,283	275,283	43,627	-
Fund balance - ending	<u>\$ 305,783</u>	<u>448,097</u>	<u>\$ 217,530</u>	<u>\$ 1,090</u>

CITY OF PHARR, TEXAS
PAVING AND DRAINAGE
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget Basis	Variance Budget Basis
REVENUES					
Taxes:					
Other	\$	1,074,400	1,074,400	1,078,383	\$ 3,983
Interest income		25,200	25,200	12,836	(12,364)
Total revenues		<u>1,099,600</u>	<u>1,099,600</u>	<u>1,091,220</u>	<u>(8,380)</u>
EXPENDITURES					
Highways and streets		-	-	-	-
Total expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures		<u>1,099,600</u>	<u>1,099,600</u>	<u>1,091,220</u>	<u>(8,380)</u>
OTHER FINANCING SOURCES (USES)					
Transfers out		(1,099,600)	(1,099,600)	(1,061,600)	38,000
Total other financing sources and uses		<u>(1,099,600)</u>	<u>(1,099,600)</u>	<u>(1,061,600)</u>	<u>38,000</u>
Net change in fund balance		-	-	29,619	29,619
Fund balance - beginning		<u>676,190</u>	<u>676,190</u>	<u>700,170</u>	<u>23,980</u>
Fund balance - ending	\$	<u>676,190</u>	<u>676,190</u>	<u>729,791</u>	<u>\$ 53,599</u>

CITY OF PHARR, TEXAS
GRANTS FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget	Variance
				Basis	Budget Basis
REVENUES					
Intergovernmental	\$	767,300	962,500	863,213	\$ (99,287)
Total revenues		<u>767,300</u>	<u>962,500</u>	<u>863,213</u>	<u>(99,287)</u>
EXPENDITURES					
Current:					
Public safety		767,300	962,500	765,990	196,510
Health and welfare		-	-	-	-
Culture and recreation		-	-	-	-
Total expenditures		<u>767,300</u>	<u>962,500</u>	<u>765,990</u>	<u>196,510</u>
Excess (deficiency) of revenues					
over (under) expenditures		<u>-</u>	<u>-</u>	<u>97,223</u>	<u>97,223</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		-	-	-	-
(Transfers out)		<u>-</u>	<u>-</u>	<u>(87,342)</u>	<u>(87,342)</u>
Total other financing sources					
and uses		<u>-</u>	<u>-</u>	<u>(87,342)</u>	<u>(87,342)</u>
Net change in fund balance		<u>-</u>	<u>-</u>	<u>9,881</u>	<u>9,881</u>
Fund balance - beginning		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	\$	<u>-</u>	<u>-</u>	<u>9,881</u>	<u>\$ 9,881</u>

CITY OF PHARR, TEXAS
GENERAL CAPITAL IMPROVEMENTS
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget	Variance
REVENUES				Basis	Budget Basis
Taxes:					
Intergovernmental		\$ -	\$ -	\$ 7,259,645	\$ 7,259,645
	Total revenues	<u>-</u>	<u>-</u>	<u>7,259,645</u>	<u>7,259,645</u>
EXPENDITURES					
Current:					
General government		3,314,900	3,314,900	1,183,083	2,131,817
Public safety		-	-	145,201	(145,201)
Highways and streets		28,865,800	28,865,800	6,355,163	22,510,637
Culture and recreation		23,449,000	23,449,000	18,636,137	4,812,863
Debt Service					
Principal		982,700	982,700	983,727	(1,027)
Interest		<u>225,500</u>	<u>225,500</u>	<u>224,389</u>	<u>1,111</u>
	Total expenditures	<u>56,837,900</u>	<u>56,837,900</u>	<u>27,527,700</u>	<u>29,310,200</u>
Excess (deficiency) of revenues over (under) expenditures		<u>(56,837,900)</u>	<u>(56,837,900)</u>	<u>(20,268,055)</u>	<u>(22,050,555)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		40,480,300	2,480,300	4,074,802	1,594,502
Transfers (out)		(500,000)	-	(4,730,000)	4,730,000
Proceeds from sale of assets		-	-	-	-
Issuance of debt		<u>15,000</u>	<u>25,015,000</u>	<u>25,000,000</u>	<u>15,000</u>
	Total other financing sources and uses	<u>39,995,300</u>	<u>27,495,300</u>	<u>24,344,802</u>	<u>6,339,502</u>
Net change in fund balance		<u>(16,842,600)</u>	<u>(29,342,600)</u>	<u>4,076,747</u>	<u>(15,711,053)</u>
Fund balance - beginning		-	-	23,225,587	23,225,587
Prior period adjustment		<u>-</u>	<u>-</u>	<u>381,382</u>	<u>381,382</u>
Fund balance - ending		\$ <u>(16,842,600)</u>	\$ <u>(29,342,600)</u>	\$ <u>27,683,716</u>	\$ <u>7,895,916</u>

CITY OF PHARR, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget	Variance
			Basis	Budget Basis
REVENUES				
Taxes:				
Current Taxes	\$ 3,993,100	\$ 3,993,100	\$ 4,506,799	\$ 513,699
Delinquent Taxes	80,000	80,000	91,853	11,853
Interest & Penalty	50,000	50,000	88,321	38,321
Interest Earn	86,200	86,200	52,683	(33,517)
Total revenues	<u>4,209,300</u>	<u>4,209,300</u>	<u>4,739,655</u>	<u>530,355</u>
EXPENDITURES				
Current:				
Interest Payment	2,368,900	2,368,900	2,668,711	(299,811)
Principal Payment	5,271,300	5,271,300	5,197,924	73,376
Total expenditures	<u>7,640,200</u>	<u>7,640,200</u>	<u>7,866,635</u>	<u>(226,435)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,430,900)</u>	<u>(3,430,900)</u>	<u>(3,126,979)</u>	<u>756,790</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	3,430,900	3,430,900	3,430,900	-
Transfers out	-	-	-	-
Total other financing sources and uses	<u>3,430,900</u>	<u>3,430,900</u>	<u>3,430,900</u>	<u>-</u>
Net change in fund balance	-	-	303,921	756,790
Fund balance - beginning	-	-	627,459	-
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 931,380</u>	<u>\$ 756,790</u>

CITY OF PHARR, TEXAS
TIRZ #1
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget Basis	Variance Budget Basis
REVENUES					
Taxes:					
	Property	\$ 578,400	\$ 578,000	\$ 552,772	\$ (25,228)
Interest Income		-	-	6,383	6,383
	Total revenues	<u>578,400</u>	<u>578,000</u>	<u>559,154</u>	<u>(18,846)</u>
EXPENDITURES					
Current:					
	General Government	-	-	-	-
	Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues					
over (under) expenditures		<u>578,400</u>	<u>578,000</u>	<u>559,154</u>	<u>(18,846)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Bond/loan proceeds		-	-	-	-
	Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance		578,400	578,000	559,154	(18,846)
Fund balance - beginning		937,410	937,410	937,410	-
Prior Year Adjustment		-	-	154,844	154,844
Fund balance - ending		<u>\$ 1,515,810</u>	<u>\$ 1,515,410</u>	<u>\$ 1,651,408</u>	<u>\$ 135,999</u>

CITY OF PHARR, TEXAS
TIRZ #2
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

		Budgeted Amounts		Actual	Final
		Original	Final	Budget Basis	Variance Budget Basis
REVENUES					
Taxes:					
	Property	\$ 657,500	\$ 657,500	\$ 610,446	\$ (47,054)
Interest Income		-	-	5,330	5,330
	Total revenues	<u>657,500</u>	<u>657,500</u>	<u>615,776</u>	<u>(41,724)</u>
EXPENDITURES					
Current:					
	General Government	-	-	-	-
	Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues					
over (under) expenditures		<u>657,500</u>	<u>657,500</u>	<u>615,776</u>	<u>(41,724)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Bond/loan proceeds		-	-	-	-
	Total other financing sources and uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance		657,500	657,500	615,776	(41,724)
Fund balance - beginning		888,711	888,711	888,711	-
Prior Year Adjustment		-	-	148,445	148,445
Fund balance - ending		<u>\$ 1,546,211</u>	<u>\$ 1,546,211</u>	<u>\$ 1,652,932</u>	<u>\$ 106,720</u>

Proprietary Funds Schedule of Revenues, Expenses and Changes in Net Position– Budget and Actual

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

Event Center: is used to account for the City's event center. The Event Center serves as a promotional tourism attraction to the City.

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

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

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

CITY OF PHARR, TEXAS
UTILITY FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
OPERATING REVENUES				
Charges for sales and services:				
Water Sales	\$ 8,895,000	8,895,000	8,860,079	\$ 34,921
Sewer Fees	6,467,700	6,467,700	6,965,740	(498,040)
Tap Fees	215,700	215,700	327,164	(111,464)
Other	140,100	140,100	55,297	84,803
Total operating revenues	<u>15,718,500</u>	<u>15,718,500</u>	<u>16,208,280</u>	<u>(489,780)</u>
OPERATING EXPENSES				
Personnel services	4,109,700	4,198,800	3,804,667	(394,133)
Supplies and Materials	1,542,300	1,592,300	1,675,938	83,638
Contractual Services	4,230,300	5,064,100	3,617,580	(1,446,520)
Depreciation	-	-	5,141,912	5,141,912
Total operating expenses	<u>9,882,300</u>	<u>10,855,200</u>	<u>14,240,096</u>	<u>3,384,896</u>
Operating income (loss)	<u>5,836,200</u>	<u>4,863,300</u>	<u>1,968,184</u>	<u>2,895,116</u>
NON OPERATING REVENUES/(EXPENSES):				
Investment earnings	148,900	148,900	111,065	37,835
Interest expense	(1,307,000)	(1,307,000)	(1,308,483)	1,483
Amortization expense	-	-	363,824	(363,824)
Intergovernmental	-	-	4,880,421	(4,880,421)
Other	(39,108,200)	(39,108,200)	17,365	(39,125,565)
Issuance of Debt	30,000,000	30,000,000	-	30,000,000
Issuance cost	-	-	(269,780)	269,780
Total nonoperating revenues/				
(expenses)	<u>(10,266,300)</u>	<u>(10,266,300)</u>	<u>3,794,412</u>	<u>(14,060,712)</u>
Income before contributions				
and transfers	<u>(4,430,100)</u>	<u>(5,403,000)</u>	<u>5,762,596</u>	<u>11,165,596</u>
Transfers in	-	72,900	2,810,000	2,737,100
Transfers (out)	(567,400)	(567,400)	(571,400)	(4,000)
Capital Contributions	-	-	595,939	595,939
Changes in net position	(4,997,500)	(5,897,500)	8,597,135	14,494,635
Total net position - beginning	-	-	92,980,419	92,980,419
Prior period adjustment	-	-	(30,600)	(30,600)
Total net position - ending	\$ <u>(4,997,500)</u>	\$ <u>(5,897,500)</u>	\$ <u>101,546,954</u>	\$ <u>107,444,454</u>

CITY OF PHARR, TEXAS
EVENT CENTER
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
OPERATING REVENUES				
Charges for sales and services:				
Other	\$ 375,600	\$ 210,100	\$ 252,452	\$ 42,352
Total operating revenues	<u>375,600</u>	<u>210,100</u>	<u>252,452</u>	<u>42,352</u>
OPERATING EXPENSES				
Personnel services	401,100	380,700	358,340	22,360
Supplies and Materials	122,300	114,700	106,405	8,295
Contractual Services	153,500	153,500	129,129	24,371
Depreciation	-	-	91,046	(91,046)
Total operating expenses	<u>676,900</u>	<u>648,900</u>	<u>684,920</u>	<u>(36,020)</u>
Operating income (loss)	<u>(301,300)</u>	<u>(438,800)</u>	<u>(432,468)</u>	<u>6,332</u>
NON OPERATING REVENUES/(EXPENSES):				
Investment earnings	-	-	1,157	1,157
Total nonoperating revenues/(expenses)				
Income before contributions and transfers	<u>(301,300)</u>	<u>(438,800)</u>	<u>(431,311)</u>	<u>7,489</u>
Transfers in	<u>342,600</u>	<u>351,800</u>	<u>393,481</u>	<u>41,681</u>
Changes in net position	41,300	(87,000)	(37,830)	49,170
Total net position - beginning	-	-	3,610,509	3,610,509
Prior period adjustment	-	-	(16,269)	(16,269)
Total net position - ending	<u>\$ 41,300</u>	<u>\$ (87,000)</u>	<u>\$ 3,556,410</u>	<u>\$ 3,643,410</u>

CITY OF PHARR, TEXAS
BRIDGE FUND
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
OPERATING REVENUES				
Charges for sales and services:				
Toll fees	\$ 14,853,900	\$ 14,853,900	\$ 14,367,657	\$ (486,243)
Other	249,200	249,200	227,718	(21,482)
Total operating revenues	<u>15,103,100</u>	<u>15,103,100</u>	<u>14,595,374</u>	<u>(507,726)</u>
OPERATING EXPENSES				
Personnel services	1,132,800	1,419,800	1,303,035	116,765
Supplies and Materials	276,000	256,000	156,958	99,042
Contractual Services	3,608,400	3,628,400	1,843,433	1,784,967
Depreciation	-	-	820,228	(820,228)
Total operating expenses	<u>5,017,200</u>	<u>5,304,200</u>	<u>4,123,654</u>	<u>1,180,546</u>
Operating income (loss)	<u>10,085,900</u>	<u>9,798,900</u>	<u>10,471,720</u>	<u>(672,820)</u>
NON OPERATING REVENUES/(EXPENSES):				
Investment earnings	102,300	102,300	48,897	53,403
Interest expense	(141,800)	(141,800)	(119,521)	261,321
Amortization expense	-	-	22,592	22,592
Intergovernmental	-	-	112,085	112,085
Total nonoperating revenues/(expenses)	<u>(39,500)</u>	<u>(39,500)</u>	<u>64,053</u>	<u>(449,400)</u>
Income before contributions and transfers	<u>10,046,400</u>	<u>9,759,400</u>	<u>10,535,774</u>	<u>(776,374)</u>
Transfers in	-	25,000	1,920,000	1,895,000
Transfers (out)	(10,277,100)	(10,478,100)	(9,592,100)	886,000
Debt Proceeds	<u>(15,550,200)</u>	<u>(15,550,200)</u>	<u>-</u>	<u>(15,550,200)</u>
Changes in net position	<u>(15,780,900)</u>	<u>(16,243,900)</u>	<u>2,863,674</u>	<u>(13,545,574)</u>
Total net position - beginning	-	-	22,226,069	22,226,069
Prior period adjustment	-	-	37,299	37,299
Total net position - ending	<u>\$ (15,780,900)</u>	<u>\$ (16,243,900)</u>	<u>\$ 25,127,042</u>	<u>\$ 8,717,794</u>

CITY OF PHARR, TEXAS
GOLF BUDGET
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
OPERATING REVENUES				
Charges for sales and services:				
Golf Services	\$ 721,000	\$ 721,000	\$ 723,745	\$ (2,745)
Other	95,000	95,000	72,628	22,372
Total operating revenues	<u>816,000</u>	<u>816,000</u>	<u>796,373</u>	<u>19,627</u>
OPERATING EXPENSES				
Personnel services	862,100	893,000	771,059	121,941
Supplies and Materials	244,500	198,300	150,941	47,359
Contractual Services	165,000	211,200	303,379	(92,179)
Depreciation	-	-	214,034	(214,034)
Total operating expenses	<u>1,271,600</u>	<u>1,302,500</u>	<u>1,439,413</u>	<u>(136,913)</u>
Operating income (loss)	<u>(455,600)</u>	<u>(486,500)</u>	<u>(643,040)</u>	<u>156,540</u>
NON OPERATING REVENUES/(EXPENSES):				
Investment earnings	11,800	11,800	9,915	1,885
Interest expense	(128,300)	(128,300)	(6,837)	(121,463)
Total nonoperating revenues/				
(expenses)	<u>(116,500)</u>	<u>(116,500)</u>	<u>3,079</u>	<u>(119,579)</u>
Income before contributions				
and transfers	<u>(572,100)</u>	<u>(603,000)</u>	<u>(639,961)</u>	<u>36,961</u>
Transfers in	<u>572,100</u>	<u>600,000</u>	<u>530,637</u>	<u>69,363</u>
Changes in net position	-	(3,000)	(109,324)	(106,324)
Total net position - beginning			3,606,800	3,606,800
Total net position - ending	<u>\$ -</u>	<u>\$ (3,000)</u>	<u>\$ 3,497,476</u>	<u>\$ 3,500,476</u>

Combining Financial Statements

INTERNAL SERVICE FUND

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

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

CITY OF PHARR, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	<u>City Garage</u>
<u>ASSETS</u>	
Current assets:	
Cash	\$ 65,901
Inventories	61,416
Restricted assets:	
Cash with Fiscal Agent	-
Total current assets	<u>127,318</u>
Noncurrent assets:	
Capital assets (net of accumulated: depreciation):	
Buildings	336,083
Total capital assets, net of accumulated depreciation	<u>336,083</u>
Total noncurrent assets	<u>336,083</u>
Total assets	<u>463,401</u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	29,676
Due to other funds	<u>29,260</u>
Total current liabilities	<u>58,937</u>
Current liabilities payable from restricted assets:	
Matured accrued compensation	9,467
Total current liabilities payable from restricted assets	<u>9,467</u>
Noncurrent liabilities:	
Accrued compensation	28,400
Capital lease payable	<u>2,665</u>
Total noncurrent liabilities	<u>31,065</u>
Total liabilities	<u>99,468</u>
<u>NET POSITION</u>	
Net assets:	
Invested in capital assets, net of related debt	336,083
Unrestricted	<u>27,850</u>
Total net position	<u>\$ 363,933</u>

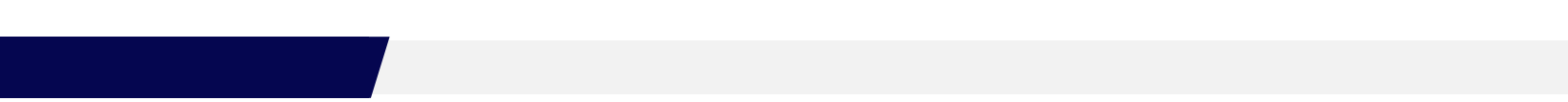
CITY OF PHARR, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	City Garage
Operating revenues:	
Charges for sales and services:	751,738
Other	\$ -
Total operating revenues	<u>751,738</u>
Operating expenses:	
Personnel services	210,577
Contractual Services	525,719
Depreciation	<u>15,252</u>
Total operating expenses	<u>751,548</u>
Operating income (loss)	<u>189</u>
Nonoperating revenues (expenses):	
Interest expense	<u>(189)</u>
Total nonoperating revenues (expenses)	<u>(189)</u>
Income before contributions and transfers	<u>-</u>
Changes in net position	<u>-</u>
Total net position- beginning	363,553
Prior period adjustment	380
Total net position - ending	\$ <u><u>363,933</u></u>

CITY OF PHARR, TEXAS
INTERNAL SERVICE FUNDS
SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION
BUDGET AND ACTUAL (NON-GAAP BUDGETARY BASIS)
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Budgeted Amounts		Actual	Final
	Original	Final	Budget Basis	Variance Budget Basis
OPERATING REVENUES				
Charges for sales and services:				
Other	\$ 851,000	\$ 851,000	\$ 751,738	\$ (99,262)
Total operating revenues	<u>851,000</u>	<u>851,000</u>	<u>751,738</u>	<u>(99,262)</u>
OPERATING EXPENSES				
Personnel services	210,900	210,900	210,577	323
Supplies and Materials	20,500	20,500	6,183	14,317
Contractual Services	611,300	611,300	519,536	91,764
Depreciation	-	-	15,252	(15,252)
Total operating expenses	<u>842,700</u>	<u>842,700</u>	<u>751,548</u>	<u>91,152</u>
Operating income (loss)	<u>8,300</u>	<u>8,300</u>	<u>189</u>	<u>(190,414)</u>
NON OPERATING REVENUES/(EXPENSES):				
Interest expense	(200)	(200)	(189)	(11)
Total nonoperating revenues/	<u>(200)</u>	<u>(200)</u>	<u>(189)</u>	<u>(11)</u>
(expenses)				
Income before contributions				
and transfers	<u>8,100</u>	<u>8,100</u>	<u>-</u>	<u>(190,425)</u>
Changes in net position	<u>8,100</u>	<u>8,100</u>	<u>-</u>	<u>(190,425)</u>
Total net position - beginning	454,436	454,436	454,436	-
Prior period adjustment	-	-	-	-
Total net position - ending	<u>\$ 462,536</u>	<u>\$ 462,536</u>	<u>\$ 454,436</u>	<u>\$ (190,425)</u>





STATISTICAL SECTION

STATISTICAL SECTION

This part of the City of Pharr's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City of Pharr's overall financial health.

Page

Financial Trends

These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. -138-

Revenue Capacity

These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax. -143-

Debt Capacity

These schedules present information to help the reader assess the afford-ability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. -147-

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place -152-

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. -154-

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

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

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

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

Sales taxes	11,838	12,801	13,079	14,557	16,311	16,781	17,082	19,376	21,668	22,087
Other Taxes	2,844	2,232	3,129	3,129	3,605	3,457	3,565	5,534	2,536	2,722
Investment earnings	440	415	473	401	314	89	241	417	562	255
Grants, Donations, and Miscellaneous	763	1,048	421	198	-	1,763	1,546	721	152	300
Transfers	7,214	6,702	6,317	7,682	10,758	11,300	11,175	8,445	8,354	4,509
Total governmental activities	<u>38,083</u>	<u>38,420</u>	<u>38,605</u>	<u>41,780</u>	<u>47,717</u>	<u>50,576</u>	<u>51,484</u>	<u>54,181</u>	<u>54,031</u>	<u>53,850</u>
Business-type activities:										
Investment earnings	795	705	848	848	486	67	112	259	283	171
Grants, Donations, and Miscellaneous	135	22	21	21	65	7	30	5	1	17
Water Relief Program	-	-	-	-	-	(3,750)	-	-	-	-
Cost of Issuance	-	-	-	-	-	-	-	-	-	(269)
Transfers	-	(6,702)	(6,466)	(7,849)	(11,020)	(11,683)	(11,175)	(8,445)	(8,354)	(4,509)
Total business-type activities	<u>930</u>	<u>(5,975)</u>	<u>(5,598)</u>	<u>(6,981)</u>	<u>(10,469)</u>	<u>(15,359)</u>	<u>(11,033)</u>	<u>(8,181)</u>	<u>(8,070)</u>	<u>(4,590)</u>
Total primary government	<u>39,013</u>	<u>\$ 32,445</u>	<u>\$ 33,008</u>	<u>\$ 34,799</u>	<u>\$ 37,248</u>	<u>\$ 35,217</u>	<u>\$ 40,451</u>	<u>\$ 46,000</u>	<u>\$ 45,961</u>	<u>\$ 49,260</u>
Change in Net Position										
Governmental activities	6,360	\$ 1,658	\$ 3,320	\$ 4,494	\$ 9,342	\$ 12,589	\$ 9,530	\$ 7,374	\$ 2,336	\$ 13,547
Business-type activities	<u>4,344</u>	<u>3,875</u>	<u>5,958</u>	<u>1,131</u>	<u>(283)</u>	<u>(3,940)</u>	<u>240</u>	<u>4,127</u>	<u>3,293</u>	<u>11,314</u>
Total primary government	<u>10,704</u>	<u>\$ 5,532</u>	<u>\$ 9,278</u>	<u>\$ 5,625</u>	<u>\$ 9,059</u>	<u>\$ 8,649</u>	<u>\$ 9,770</u>	<u>\$ 11,501</u>	<u>\$ 5,629</u>	<u>\$ 24,861</u>

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

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

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

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

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

<u>Fiscal Year Ended</u>	<u>Tax Year</u>	<u>Residential Property</u>	<u>Commercial Property</u>	<u>Industrial Property</u>	<u>Minerals</u>	<u>Other</u>	<u>Total Assessed</u>	<u>Less: Ag Loss &Tax Exempt Real Property</u>	<u>Total Taxable Assessed Value</u>	<u>Total Direct Tax Rate</u>	<u>Estimated Actual Taxable Value</u>	<u>Assessed Value¹ as a Percentage of Actual Value</u>
2011	2010	\$ 1,903,835	\$ 561,456	\$ 14,999	\$ 16,865	\$ 265,722	\$ 2,762,876	\$ 591,022	\$ 2,171,854	\$ 0.68	\$ 2,171,854	127.21%
2012	2011	\$ 1,913,524	\$ 574,336	\$ 13,337	\$ 11,027	\$ 256,980	\$ 2,769,204	\$ 604,760	\$ 2,164,444	\$ 0.68	\$ 2,164,444	127.94%
2013	2012	\$ 1,978,273	\$ 591,866	\$ 12,310	\$ 11,038	\$ 265,359	\$ 2,858,847	\$ 662,530	\$ 2,196,317	\$ 0.68	\$ 2,196,317	130.17%
2014	2013	\$ 1,989,015	\$ 623,074	\$ 12,350	\$ 9,132	\$ 320,085	\$ 2,953,655	\$ 687,001	\$ 2,266,654	\$ 0.68	\$ 2,266,654	130.31%
2015	2014	\$ 2,130,562	\$ 665,903	\$ 12,239	\$ 6,201	\$ 316,074	\$ 3,130,979	\$ 753,721	\$ 2,377,258	\$ 0.68	\$ 2,377,258	131.71%
2016	2015	\$ 2,255,602	\$ 734,905	\$ 11,444	\$ 4,972	\$ 377,209	\$ 3,384,132	\$ 812,816	\$ 2,571,316	\$ 0.65	\$ 2,571,316	131.61%
2017	2016	\$ 2,302,343	\$ 826,519	\$ 11,971	\$ 3,175	\$ 374,763	\$ 3,518,771	\$ 827,461	\$ 2,691,310	\$ 0.65	\$ 2,691,310	130.75%
2018	2017	\$ 2,384,074	\$ 951,399	\$ 12,021	\$ 5,914	\$ 385,546	\$ 3,738,955	\$ 896,151	\$ 2,842,804	\$ 0.65	\$ 2,842,804	131.52%
2019	2018	\$ 2,561,140	\$ 1,001,555	\$ 11,949	\$ 4,586	\$ 415,996	\$ 3,995,226	\$ 808,535	\$ 3,186,691	\$ 0.65	\$ 3,186,691	125.37%
2020	2019	\$ 2,463,601	\$ 1,081,404	\$ 11,199	\$ 2,812	\$ 464,453	\$ 4,264,978	\$ 803,940	\$ 3,461,038	\$ 0.65	\$ 3,461,038	123.23%

Source: Hidalgo County Central Appraisal District

Note: Assessed values are determined as of July 17th, and relate to taxes levied on the first day of the following fiscal year. Assessed value is equal to 100% of estimated value. All property is assessed the same rate regardless of real or personal property, commercial, residential, or industrial.

¹Includes tax-exempt property.

City of Pharr, Texas
Property Tax Rates¹ and Tax Levies
Direct and Overlapping² Governments
Last Ten Fiscal Years

Fiscal Year Ending	City of Pharr Tax Rate			Overlapping Tax Rates								
				Drainage District #1			Hidalgo County			P.S.J.A ISD		
	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total	Operating	Debt Service	Total
2011	\$ 0.60	\$ 0.078	\$ 0.68	\$ 0.04	\$ 0.03	\$ 0.07	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2012	\$ 0.60	\$ 0.077	\$ 0.68	\$ 0.05	\$ 0.03	\$ 0.08	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2013	\$ 0.60	\$ 0.077	\$ 0.68	\$ 0.06	\$ 0.04	\$ 0.10	\$ 0.52	\$ 0.07	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2014	\$ 0.60	\$ 0.080	\$ 0.68	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2015	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.19	\$ 1.36
2016	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.23	\$ 1.40
2017	\$ 0.58	\$ 0.070	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.06	\$ 0.59	\$ 1.17	\$ 0.23	\$ 1.40
2018	\$ 0.58	\$ 0.072	\$ 0.65	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.53	\$ 0.05	\$ 0.58	\$ 1.17	\$ 0.21	\$ 1.38
2019	\$ 0.57	\$ 0.151	\$ 0.72	\$ 0.05	\$ 0.05	\$ 0.11	\$ 0.55	\$ 0.07	\$ 0.62	\$ 1.07	\$ 0.20	\$ 1.27
2020	\$ 0.57	\$ 0.151	\$ 0.72	\$ 0.05	\$ 0.05	\$ 0.10	\$ 0.57	\$ 0.16	\$ 0.73	\$ 1.05	\$ 0.22	\$ 1.27

Fiscal Year Ending	Overlapping Tax Rates						Total Direct & Overlapping Rates
	South Texas ISD			South Texas College			
	Operating	Debt Service	Total	Operating	Debt Service	Total	
2011	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.90
2012	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.90
2013	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.92
2014	\$ 0.05	\$ -	\$ 0.05	\$ 0.11	\$ 0.04	\$ 0.15	\$ 2.93
2015	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.93
2016	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.97
2017	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.97
2018	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.05	\$ 0.18	\$ 2.94
2019	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.04	\$ 0.18	\$ 2.94
2020	\$ 0.05	\$ -	\$ 0.05	\$ 0.14	\$ 0.03	\$ 0.17	\$ 3.04

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

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

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

City of Pharr, Texas
Principal Property Taxpayers
Fiscal Year End 2020 and 2010
(amounts expressed in thousands)

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

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

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

*Tax Levy including modifications throughout the year

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

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

Fiscal Year	Governmental Activities					Business-Type Activities					Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	General Obligation Bonds	Certificates of Obligation	Notes	Capital Leases	Utility & Toll Bridge Bonds/Notes	Capital Leases	Notes						
2011	\$ 15,750	\$ -	\$ -	\$ 2,738	\$ 58,415	\$ 952	\$ -	\$ 77,855	0.04%	\$ 1,106			
2012	\$ 14,300	\$ 7,600	\$ 21,500	\$ 3,405	\$ 55,385	\$ 537	\$ -	\$ 102,726	0.03%	\$ 1,417			
2013	\$ 12,800	\$ 7,300	\$ 28,500	\$ 3,200	\$ 61,000	\$ 463	\$ -	\$ 113,263	0.03%	\$ 1,562			
2014	\$ 11,295	\$ 7,025	\$ 24,064	\$ 4,101	\$ 58,442	\$ 389	\$ -	\$ 105,317	0.03%	\$ 1,452			
2015	\$ 9,710	\$ 6,720	\$ 20,242	\$ 3,413	\$ 55,917	\$ 218	\$ -	\$ 96,219	0.04%	\$ 1,327			
2016	\$ 7,440	\$ 20,705	\$ 14,254	\$ 8,541	\$ 52,092	\$ 27	\$ -	\$ 103,059	0.03%	\$ 1,347			
2017	\$ 6,305	\$ 18,835	\$ 1,121	\$ 6,516	\$ 44,268	\$ 1,783	\$ -	\$ 78,827	0.05%	\$ 1,019			
2018	\$ 5,898	\$ 32,565	\$ 6,819	\$ 7,377	\$ 41,097	\$ 3,539	\$ -	\$ 97,295	0.04%	\$ 1,224			
2019	\$ 4,090	\$ 33,440	\$ 18,700	\$ 7,390	\$ 44,400	\$ 3,830	\$ -	\$ 111,850	0.04%	\$ 1,403			
2020	\$ 2,790	\$ 47,560	\$ 1,540	\$ 6,478	\$ 40,265	\$ 3,249	\$ -	\$ 101,882	0.04%	\$ 1,283			

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

¹See the Schedule of Demographic and Economic Statistics for personal income and population data.

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

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

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

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

² Population data can be found in the Schedule of Demographic and Economic Statistics

City of Pharr, Texas
Direct and Overlapping Governmental Activities Debt
As of September 30, 2020
(amounts expressed in thousands)

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

Sources: Assessed value data used to estimate applicable percentages provided by the County Board of Equalization and Assessment.
Debt outstanding data provided by the county. Data as of 12/31/2010.

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

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

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

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

Assesed Value	\$ 3,461,038
Add Back: exempt property	803,940
Total Assessed Value	4,264,978
Debt Limit (10% of total assessed value)	426,498
Debt applocable to limit:	
General obligation bonds	<u>2,790</u>
Legal debt margin	<u>\$ 423,708</u>

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

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

Water & Sewer Revenue Bonds											
Fiscal Year	Utility Sewer Charges and Other		Less: Operating Expenses		Net Available Revenue		Debt Service		Coverage		
							Principal	Interest			
2011	\$	13,553	\$	6,946	\$	6,607	\$	2,465	\$	1,670	1.60
2012	\$	13,814	\$	7,465	\$	6,349	\$	2,540	\$	1,598	1.53
2013	\$	13,977	\$	7,043	\$	6,934	\$	2,540	\$	1,618	1.67
2014	\$	13,728	\$	7,862	\$	5,866	\$	2,870	\$	1,675	1.29
2015	\$	12,991	\$	7,966	\$	5,025	\$	2,950	\$	1,600	1.10
2016	\$	13,745	\$	6,315	\$	7,430	\$	3,035	\$	1,675	1.58
2017	\$	14,454	\$	6,387	\$	8,067	\$	3,382	\$	1,643	1.61
2018	\$	13,643	\$	6,590	\$	7,053	\$	2,958	\$	1,070	1.75
2019	\$	14,132	\$	6,886	\$	7,246	\$	3,084	\$	880	1.83
2020	\$	16,196	\$	7,667	\$	8,529	\$	3,165	\$	643	2.24

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

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

Fiscal		Median	Per		Education		Unemployment
Year	Population¹	Household	Capita	Median	Level in	School	Rate⁴
		Income	Personal	Age	Years of	Enrollment³	
			Income		Formal		
					Schooling²		
2011	70,400	28,000	11,420	27.1	58.1%	31,508	10.7%
2012	72,513	30,486	12,328	27.3	59.7%	31,633	8.4%
2013	73,138	30,486	12,328	28.0	59.7%	32,050	9.3%
2014	73,138	32,087	12,964	28.3	61.3%	32,287	7.9%
2015	75,382	34,655	12,694	27.6	61.3%	32,519	7.1%
2016	76,538	34,708	13,713	27.6*	62.0%	33,501	6.7%
2017	77,320	36,501	13,724	31.1	62.8%	32,838	7.7%
2018	79,487	39,445	14,826	31.1	63.3%	32,631	7.3%
2019	79,707	39,372	14,655	28.7	63.6%	32,481	6.4%
2020	79,112	39,884	15,015	28.8	64.5%	31,335	10.5%

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

¹Population data from 2004 to 2007 taken from Planning/Zoning department. 2010 population estimate based on percentage increase of US Census Bureau totals for 2008 and 2009. 2011 population estimate based on percentage increase of US Census Bureau totals for 2009 and 2010. 2012 population estimate based on percentage increase of US Census Bureau totals for 2010 and 2011. 2013 population estimate based on percentage increase of US Census Bureau totals for 2011 and 2012.

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

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

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

* Data Not Available

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

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

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

Source: Workforce Solutions Lower RGV

* Information was not tracked to provide stated information.

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

Budgeted Full-time Equivalent Employees as of September 30, 2020

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

Source: City of Pharr Budget Reports

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

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

Sources: Various City Departments

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

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

Sources: Various City Departments

SINGLE AUDIT SECTION



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Melissa González

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the blended component units, the aggregate discretely presented 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, 2020, and the related notes to the financial statements, which collectively comprise the City of Pharr, Texas's basic financial statements and have issued our report thereon dated March 11, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Pharr, Texas's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Pharr, Texas's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Pharr, Texas's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be to be a significant deficiency. It is item #2020-001.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Pharr, Texas's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs.

City of Pharr, Texas's Response to Findings

City of Pharr, Texas's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. City of Pharr, Texas's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Oscar R. Gonzalez CPA & Associates PLLC".

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

Pharr, Texas
March 11, 2021

 Oscar R. González, CPA
&
Associates, P.L.L.C.
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Oscar R. González
Melissa González

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the City of Pharr, Texas' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City of Pharr, Texas' major federal programs for the year ended September 30, 2020. City of Pharr, Texas's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Pharr, Texas' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Pharr, Texas' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Pharr, Texas' compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Pharr, Texas, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings as items 2020-002 and 2020-003. Our opinion on each major federal program is not modified with respect to these matters.

City of Pharr, Texas' response to the noncompliance findings identified in our audit is described in the accompanying Corrective Action Plan. City of Pharr, Texas' response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the City of Pharr, Texas, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Pharr, Texas' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Pharr, Texas' internal control over compliance.

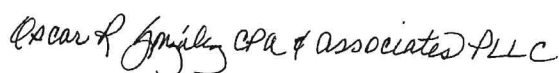
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings as items 2020-002 and 2020-003, that we consider to be significant deficiencies.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of City of Pharr, Texas as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the City of Pharr, Texas' basic financial statements. We issued our report thereon, dated March 11, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole

 Oscar R. Gonzalez, CPA & Associates PLLC

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

Pharr, Texas
December 28, 2021

CITY OF PHARR, TEXAS

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED **SEPTEMBER 30, 2020**

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Sub-Recipient
CDBG ENTITLEMENT GRANTS CLUSTER				
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs				
Community Development Block Grant 2017	14.218	B-17-MC-48-0507	\$ 9,520	\$ 9,520
Community Development Block Grant 2018	14.218	B-18-MC-48-0507	210,373	210,373
Community Development Block Grant 2019	14.218	B-19-MC-48-0507	833,639	833,639
Community Development Block Grant- COVID19	14.218	B-20-MW-48-0507	257,270	257,270
Total U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>\$ 1,310,802</u>	<u>\$ 1,310,802</u>
Total CDBG Entitlement Grants Cluster			<u>\$ 1,310,802</u>	<u>\$ 1,310,802</u>
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Bulletproof Vest Partnership Program-Bureau of Justice Assist. (BJA)	16.607	N/A	<u>\$ 8,775</u>	<u>\$ -</u>
FY 2018 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0547	<u>\$ 14,000</u>	<u>\$ -</u>
Total Direct Programs			<u>\$ 22,775</u>	<u>\$ -</u>
Indirect Programs:				
Pass-through from Texas Office of the Governor-Criminal Justice Division (CJD)				
Human Trafficking Liaison Grant	16.575	2018-V2-GX-0040	\$ 41,720	\$ -
Crime Victims Liaison Grant	16.575	2018-V2-GX-0040	26,260	-
Domestic Violence Coordinator Project	16.575	2018-V2-GX-0040	44,229	-
Total Pass-through Texas Office of the Governor-Criminal Justice Division (CJD)			<u>\$ 112,209</u>	<u>\$ -</u>
Total U.S. DEPARTMENT OF JUSTICE			<u>\$ 134,984</u>	<u>\$ -</u>
U.S. DEPARTMENT OF THE TREASURY				
Pass-through Direct Programs:				
Operation Task Force	16.922	112SA1599	<u>\$ 75,981</u>	<u>\$ -</u>
Total U.S. DEPARTMENT OF TREASURY			<u>\$ 75,981</u>	<u>\$ -</u>
HIGHWAY SAFETY CLUSTER				
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION				
Pass-through Texas Department of Transportation (TXDOT)				
STEP - Commercial Motor Vehicle (CMV)	20.600	2020-S-CMV-00014	\$ 6,508	\$ -
STEP - Comprehensive Grant	20.600	2020-S-1YG-00042	28,789	-
Total State and Community Highway Safety			<u>\$ 35,297</u>	<u>\$ -</u>
STEP - Impaired Driving Mobilization (IDM)	20.616	2020-IDM-0003	<u>\$ 8,123</u>	<u>\$ -</u>
Total National Priority Safety Programs			<u>\$ 8,123</u>	<u>\$ -</u>
Total Pass-through Texas Department of Transportation			<u>\$ 43,420</u>	<u>\$ -</u>
Total Highway Safety Cluster			<u>\$ 43,420</u>	<u>\$ -</u>
U.S. DEPARTMENT OF THE TREASURY				
Pass-through Direct Local Grant Program County of Hidalgo				
Coronavirus Aid, Relief, and Economic Security (CARES) Act	21.016		<u>\$ 9,485,302</u>	<u>\$ -</u>
Total U.S. DEPARTMENT OF TREASURY			<u>\$ 9,485,302</u>	<u>\$ -</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
Direct Program				
Assistance to Firefighters Grant-COVID19	97.044	EMW-2020-FG-02452	<u>\$ 14,892</u>	<u>\$ -</u>
Total Direct Program			<u>\$ 14,892</u>	<u>\$ -</u>
Pass-through Governor's Division of Emergency Management:				
Operation Stonegarden	97.067	EMW-2018-SS-00022-S01	\$ 124,890	\$ -
HAZMAT Regional Equipment Project	97.067	EMW-2019-SS-00034-S01	92,950	-
Total Pass-through Governor's Division of Emergency Management			<u>\$ 217,840</u>	<u>\$ -</u>
Total U.S. DEPARTMENT OF HOMELAND SECURITY			<u>\$ 232,732</u>	<u>\$ -</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 11,283,221</u>	<u>\$ 1,310,802</u>

City of Pharr, Texas
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Year Ended September 30, 2020

1. General Statement

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all the federal award activity of the City of Pharr, Texas, under programs of the federal government for the year ended September 30, 2020. The information in this Schedule is presented in accordance with 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). The City's reporting entity is defined in Note I.B. to the City's basic financial statements. All federal awards received directly from Federal agencies and federal awards passed through state agencies are included on the Schedule. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position or changes in net position of City of Pharr, Texas.

2. Summary of Significant Accounting Policies

The federal grant funds were accounted for in the Grant Fund, a governmental fund type, and in an enterprise fund. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental fund types are accounted for using a current financial resources measurement focus. With the governmental fund type measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for the governmental fund types. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual, i.e., both measureable and available, and expenditures in the accounting period in which the fund liability is incurred, if measureable, except for certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Enterprise funds are used to account for those operations that are financed and operated in a manner similar to private business or where the governing body has decided that the determination of revenues earned, costs incurred, and/or net income is necessary for management accountability. Enterprise funds are accounted for on the flow of economic resources measurement focus and use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Federal grant funds are generally considered earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received, they are recorded as deferred revenues until earned.

3. Indirect Cost Rate

The City has elected not to use the 10% *de minimis* indirect cost rate as allowed under the Uniform Guidance

4. Relationship to Federal Financial Status Reports

Amounts reported on the Schedule may not agree with the amounts reported in the related Federal financial status reports filed with grantor agencies, because of the effect of accruals made in the Schedule.

CITY OF PHARR, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

SECTION I - SUMMARY OF AUDITOR RESULTS - CURRENT FISCAL YEAR

A. Summary of Auditor's Results

1. Financial Statements

Type of auditor's report issued UNMODIFIED

Internal control over financial reporting:

- One or more material weakness identified? YES X NO
- One or more significant deficiencies identified that are not considered to be material weaknesses? X YES NO

Noncompliance material to financial statements noted? YES X NO

2. Federal Awards

Internal control over major programs:

- One or more material weakness identified? YES X NO
- One or more significant deficiencies identified that are not considered to be material weaknesses? X YES NONE

Type of auditor's report issued on compliance for major programs: UNMODIFIED

Any audit findings disclosed that are required to be reported in accordance with section 200.516 of the Uniform Guidance? YES X NO

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.218	Community Development Block Grants/Entitlement Grants
21.016	Coronavirus Aid, Relief, and Economic Security (CARES) Act
97.044	Assistance to Firefighters Grant - COVID 19

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? X YES NO

City of Pharr, TX
Schedule of Findings and Responses
Year Ended September 30, 2020

II. FINANCIAL STATEMENT FINDINGS

Schedule Reference (2020-001) INTERNAL CONTROL OVER MANAGEMENT OF POLICIES AND PROCEDURES RELATING TO CREDIT CARDS

SIGNIFICANT DEFICIENCY

Criteria: Chapter 9 of the City's Purchasing Manual establishes policies and procedures related to the use of credit cards. The manual stipulates that usage of the cards is for unforeseen non-routine or emergency purchases, travel related charges, meeting preparation purposes, and for use with vendors that do not accept purchase orders.

Condition: During the audit, we noted ineffective controls for cardholder issuance as it relates to purchase allowability amounts and signature of cardholders documented. Through audit procedures, the listing of active cardholders provided by the Purchasing Director and Finance Department was not complete or accurate when compared to the cardholder listing provided by the banking institution. Furthermore, we note transactional limits for cardholders were not aligned with established policies and procedures set by the City of Pharr.

Through inspection of the Purchasing Manual and inquiry with the Purchasing Director, credit card purchases are authorized for:

- Unforeseen non-routine, charges that are considered an emergency need
- Travel related charges
- Meeting preparation purposes
- Vendors that do not accept PO's

However, through inspection of the transactions and analytical procedures, the auditor noted ten (10) vendors comprised of 15% of the total expenses for the annual activity. The categories for the top vendors included grocery, hardware, electronics, and office supplies. The auditor concludes the number of transactions and total dollar amount for the vendors to be excessive of the definition of "unforeseen, non-routine" or purchase requirements of emergency needs. Chapter 6 – Emergency Purchases of the Purchasing Manual defines procedures dealing with emergency purchases, including verification qualifies as an emergency purchase as defined in State Law and Local Government Code defined in Chapters 252, 262, and 271.

Effect: Controls relating to routine purchases were not adhered to, since the purchases were made with credit cards instead of a purchase order. Additionally, historical information regarding vendor activity/transactions was not maintained in the accounting software during the year, since the credit card system oversteps the vendor payment system. Currently, there is no requirement to inventory purchases made by each department to validate purchases made on behalf of the City of Pharr were adequate and maintained within the facilities. Without an inventory process for purchases made, cardholders are not held accountable to physical items purchases and expensed to their related departments. In the past, employees were encouraged the use of credit cards by employees to obtain reward benefits from the banking institution which has caused an excessive amount of purchases which are not emergency, unforeseen or non-routine transactions, as established by the City of Pharr's Purchasing Manual.

The risk that exists with an excessive amount of users includes cardholder's abusing the policy and utilizing the credit card purchase for minimal transactions. Through auditor analytics, it should be noted over three thousand (3,000) transactions have an absolute value of \$30 or less. As all transaction require proper accounting for presentation to the financial statements, the process for identifying business purpose, items

purchased, department and fund balance to impact, etc. add pressure to the finance function as their duties are further increased in acquiring the required documentation.

Cause:

Cardholder/ Employees:

Employees have been encouraged by the previous purchasing manager to use of credit cards for purchases to receive reward benefits from the banking institution. Additionally, the ease of use of credit cards for routine transactions has allowed for circumvention of the City of Pharr's policies and procedure, questioning the conduct risk of employees respecting and abiding to set policies and procedures when management is not enforcing its mandate.

Recommendation: City Management should reconsider the intended purpose of utilizing credit cards throughout the City of Pharr. By re-defining the process utilization of credit cards for normal, usual transactions versus emergency purchases, City Management may relieve the departmental burden to the Finance department, lack of controls in the Purchasing department, and employee misconduct as noted through circumvention of the established Purchasing Manual that is currently occurring throughout the City of Pharr. Any purchasing process must include procedures to account for purchases through an inventory management process, where individual departments are held accountable to the requirements set forth by State and Local laws.

Should City Management choose to keep the intended purpose of credit cards as currently established by the Purchasing Manual (unforeseen, emergencies, traveling, etc.), the process should be re-designed to include a strong system of internal controls that are actively monitored and evaluated for effectiveness. This includes training of employees to define the terms of the credit card usage, defining true "emergency" purchases, enforcing transactional and monthly cardholder limits, documenting employee accountability through agreement signatures, implement accountability and internal control responsibilities for each department, establish a centralized location for review of transactions and implement disciplinary actions when employees' actions are not aligned to the Purchasing Manual and departmental policies.

Individual departments:

The City of Pharr does not currently require individual departments to monitor credit card purchase activity to ensure that expenditures adhered to established policies and procedures as prescribed by the Purchasing Manual. The process for reconciling credit card activities to general ledger accounting should include departmental manager's oversight. Purchases should be inventories at the department level, with departmental management attesting to receipt of the item(s).

Purchasing department:

The responsibility of issuing and terminating credit cards, verification of current cardholders, and establishing card limits lies within the Purchasing department. The Purchasing department does not verify cardholder users and limits on a periodic basis. Additionally, issuance of credit cards should be limited throughout the City of Pharr.

Finance department:

In order to account for individual purchases, the Finance department must establish a process for acquiring and retaining the business purpose, receipts, and other documentation for each transaction. Analytical procedures should be performed on a periodic basis to detect and prevent material misstatements arising from excessive use of credit card transactions throughout the City of Pharr. The Finance department is encouraged to work together with other departments, such as the Purchasing department and other areas with high credit card use to design a process of accountability through a holistic approach.

Auditee Response: Refer to corrective action plan.

III. FEDERAL AWARDS FINDINGS

Schedule Reference (2020-002) Community Development Block Grant (CDBG) – Special Test and Provisions – Environmental Reviews

SIGNIFICANT DEFICIENCY

Criteria: The auditor randomly selected subrecipients of the CDBG program during the audit year in scope. The subrecipient's activities as noted in the Activity Summary Report were described as "to provide housing rehabilitation to three (3) single-family residential units and two complete (2) reconstructions." After inquiry and documentation request, the auditor was unable to verify the City of Pharr, as the grantee, ensured pre-rehabilitation inspections were conducted, verified deficiencies were corrected, and work was properly completed in accordance with contract specifications. The special test was not met. Additionally, the City of Pharr was unable to provide the auditor evidence an environmental review for the selected project occurred, such as the Green Building Retrofit Checklist. The special test was not met.

Condition: Per the Compliance Supplement for CDBG, Environmental Reviews: Projects must have an environmental review unless they meet criteria specified in the regulations that would exempt or exclude them from RROF and environmental certification requirements.

Per 24 CFR Section 570.506 – Records to be maintained: Each recipient shall establish and maintain sufficient records to enable the Secretary to determine whether the recipient has met the requirements of this part.

Effect: The City of Pharr has not met the compliance requirement for rehabilitation projects. When CDBG funds are used for rehabilitation, the grantee must ensure that the work is properly completed (24 CFR section 570.506)

Cause: Weak departmental control over document retention and recent turnover in the CDBG department during the auditor's fieldwork has caused the City of Pharr failure to provide documentation to meet the special test for the selected subrecipient's activity.

Recommendation: The department should verify reporting requirements for all federal programs are met on a timely basis and evidence of such be available for auditor inspection during audit fieldwork.

Questioned Cost: \$38,100.00

Schedule Reference (2020-003) City-wide internal control effectiveness in relation to grant management

SIGNIFICANT DEFICIENCY

Criteria: During inquiry and request of policies and procedures within the grant department, the auditor noticed internal controls were properly designed within the CDBG department, which include controls in the forms of checklists, assignment of responsibilities, established deadlines, and monitoring procedures for compliance. Auditor selected a random sample of subrecipients to verify monitoring controls were effective. During auditor test of operating effectiveness, the auditor concluded ineffective controls due to a lack of evidence retention, empty checklists, and lack of monitoring of subrecipients as designed in the policies and procedures.

Condition: Per 2 CFR Section 200.303 (a) – Internal Controls: The Non-Federal entity must: establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework", issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

Effect:

Auditor noted a lack of evidence and incomplete monitoring procedures, concluding ineffective operating controls over the grant.

Cause:

Per auditor inquiries, the City of Pharr's management has informed the auditor the process for approving a grant-wide policy and procedure manual has been delayed. Additionally, reliance on the CDBG department for grant management has caused hierarchal issues when it relates to accountability of the City-wide grant-management department.

Recommendation: The auditor recommends the City of Pharr adopt an internal control standard, specifically, the Standards for Internal Control in the Federal Government, which is provided by the US Government Accountability Office, also known as the Green Book. The auditor recommends management review of Part 6 of the Compliance Supplement to gain insights related to internal controls for non-compliance. Additionally, management must enforce an internal accountability process to verify that designed controls are effective on a periodic basis.

Questioned Cost: -\$0-

City of Pharr, TX
Schedule of Prior Year Findings
Year Ended September 30, 2020

SUMMARY OF AUDITOR RESULTS – PRIOR FISCAL YEAR

Schedule Reference (2019-001) INTERNAL CONTROL OVER MANAGEMENT OF POLICIES AND PROCEDURES RELATING TO CREDIT CARDS

SIGNIFICANT DEFICIENCY

Criteria: Chapter 9 of the City’s Purchasing Manual establishes policies and procedures related to the use of credit cards. The manual stipulates that usage of the cards is for unforeseen non-routine or emergency purchases, travel related charges, meeting preparation purposes, and for use with vendors that do not accept purchase orders.

Condition: During the audit, we noted heavy monthly usage of the cards for purchases not deemed compliant with the criteria previously specified. Many of the purchases appeared routine in nature. Other issues encountered included; payment of taxes on purchases, payment of tips on meals, or no receipt at all.

Effect: Controls relating to routine purchases were not adhered to, since the purchases were made with credit cards instead of a purchase order. Additionally, historical information regarding vendor activity/transactions was not maintained in the accounting software during the year, since the credit card system oversteps the vendor payment system.

Cause: Departmental supervisory staff were not monitoring purchase activity to ensure that expenditures adhered to established policies and procedures as prescribed by the Purchasing Manual.

Recommendation: City management should implement steps for immediate compliance with Chapter 9 of the Purchasing Manual, in order to foster a stronger system of internal controls.

Current Status: Refer to current year findings



Pharr



MAYOR Ambrosio Hernandez, MD

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

City of Pharr, TX Corrective Action Plan Year Ended September 30, 2020

Finding (2020-001)

We agree with this finding. Purchasing Manual Update – Our first corrective action to address this finding is the update of our manual; in this update we have established a chapter for Procurement Card Policies and Procedures.

The chapter details the responsibilities of cardholder, departments, and program administrator. On March 02, 2021, the updated manual was presented to City Administration, pending approval. Once final approval is received, the Manual will be presented to City Commission for adoption. Once Manual is adopted Purchasing Department in collaboration with Finance will schedule mandatory training for all Card Holders.

Reevaluation of City of Pharr Cardholders - On March 02, 2021, Purchasing Department provided Administration the master list of all cardholders for review and consideration of a 40% overall reduction, reduction shall be in effect before the end of this Fiscal Year.

Monthly Credit Limit Discrepancies – In efforts to be consistent as it relates to credit limits throughout card holders on March 03, 2021, City Administration authorized the following categories and their respective credit limit:

Category	Previous Limit	New Limit
Department Director	\$10,000 - \$20,000	\$10,000
Assistant Director	\$5,000 - \$10,000	\$5,000
All Others	\$5,000	\$2,500

Finding (2020-002)

We agree with this finding. We have proactively created a CDBG guidance manual that will be submitted within 30 days for city council approval. The purpose of this manual is to provide management support to CDBG-funded grant activities while ensuring that all subrecipient agencies adhere to federal and City of Pharr rules and requirements. The “Agency” or “Agencies” refer to Sub-recipient entities that include nonprofits, City of Pharr departments, public agencies, and other government organizations that will assume responsibility for environmental review and decision-making under the National Environmental Policy Act of 1969 (NEPA) and other related provisions of law, generally found in HUD regulations in 24 CFR 58.

Furthermore, we will provide each subrecipient grantee with a checklist to complete the appropriate environmental review and public notification process. Staff will then process it and send it to HUD for final approval, a compliance certification (Environmental Certification) with environmental laws, and a Request for Release of Funds from environmental conditions.

Finding (2020-003)

We agree with this finding. Accordingly, we have taken the auditors' recommendation and developed a **Financial Grants Management Internal Policy Guidance Manual** and an internal questionnaire. This will provide the city of Pharr's Finance and Grants Management Department an internal control system designed to provide reasonable assurance regarding achieving objectives in three fundamental categories:

1. Effective and efficient operations
2. Reliability of financial reporting
3. Compliance with grants applicable federal laws and regulations

The auditee management has accepted our policy manual internal questionnaire design. We have submitted to city administrators a formal resolution to adopt the Financial and Grants Management Internal Policy Guidance Manual for city council review and approval within the next 30 days.

The City of Pharr Grants Management & Community Development (GMCD) Department is fully committed to set forth the policies and procedures used by the Grants Management & Community Development (GMCD) Department staff.

Contact Person responsible for corrective action:

Primary Government-City of Pharr, Texas

Edward Wylie
118 S. Cage Blvd.
Pharr, Texas 78577
(956) 402-4100
ed.wylie@pharr-tx.gov

Karla Saavedra-Finance Director
118 S. Cage Blvd.
Pharr, Texas 78577
(956) 402-4150
karla.saavedra@pharr-tx.gov

Cynthia Garza-Grants Management Director
118 S. Cage Blvd.
Pharr, Texas 78577
(956) 402-4100
Cynthia.garza@pharr-tx.gov



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 9.A.

DATE SUBMITTED: February 2, 2022

MEETING DATE: February 7, 2022

FROM: Jose Pena, IT Director

DEPARTMENT: IT

DIRECTOR: Jose Pena

Agenda Item: Consideration and action, if any, authorizing City Manager to purchase fiber and supplies for the citywide Fiber Project from Graybar, Inc, out of Fort Worth, TX, through OMNIA Cooperative Contract #EV2370 in an amount not to exceed \$8,464,812.60.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: The City of Pharr is needing to purchase the remaining balance of fiber, conduit, hand holes as well as fiber cabinets and splitters needed to distribute fiber throughout city, which engineers have just come up with final quantities and a selection of products. This will be final bill of materials needed as per project engineers. Project No. 2122-01-518-P023-001

Fiscal Consideration: \$8,464,812.60

Staff Recommendation: Staff recommends approval of proposal from Graybar, Inc.

Alternatives: NA

Exclude Material from Public Packet? No

Reason: NA

ROUTING:

Jose Pena
Ignacio Amezcua
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 2/2/2022
Approved - 2/3/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022



4601 CAMBRIDGE RD
FORT WORTH TX 76155-2233
Phone: 817-213-1493
Fax: 817-213-1509

To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua
Phone: 956-702-5300
Fax: 956-702-5318
Email: Eddie.Shamp@Graybar.com

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548
Release Nbr:
Purchase Order Nbr:
Additional Ref#
Valid From: 02/04/2022
Valid To: 02/07/2022
Contact: Eddie Shamp
Email: eddie.shamp@graybar.com

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

Notes: All orders under the OMNIA purchasing co-operative, contract # EV2370. Please note that due to raw material issues, force majeure, and other market conditions that pricing and lead times can be subject to change at any time. Material releases under a full truck load could be subject to ground shipping charges. Please review quantities as these are the estimated amounts per Cobb Fendley's updated estimates Phases 3 - 5 and subtracting what is on order already to determine what is the estimated amount left for order for Team Pharr FTTH project

- + Please reference Graybar Quote # in all correspondence.
- + If an order needs to be tax exempt, please include that in your email and attach tax exempt form.
- + Graybar Quote number must be on all Purchase Orders to obtain this pricing.
- + Our Customer Service Team contact numbers are 817-213-1500 (phone) and 817-213-1509 (fax) to assist you with your order.
- + Non-cancel, Non-returnable.
- + TII must be ordered in qty's quoted or more to process.+ TYTON ties must be ordered in qty's quoted or more to process.
- + Qty's noted on how to order per line item noted.

Item	Item/Type	Quantity	Supplier	Catalog Nbr	Description	Price	Unit	Ext.Price
100		1,326,000	BLUE DIAMOND BDI133OR-T10 EA INDUSTR		HDPE-1.25SDR11- ORG-8500SR96- TAPE	\$83.00	100	\$1,100,580.00

GB Part #: 25887361 UPC #:

Item Note: PO Part # 1.25 inch SDR 11 Duct

200		4,000 EA	DURA-LINE	20001845	PUSH-LOCK COUPLER 1.25 IN ORG 1.66 OD	\$5.67	1	\$22,680.00
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GB Part #: 25437161 Cust Mat #: 25437161 UPC #:

This equipment and associated installation charges may be financed for a low monthly payment through Graybar Financial Services (subject to credit approval). For more information call 1-800-241-7408 to speak with a leasing specialist.

To learn more about Graybar, visit our website at www.graybar.com

24-Hour Emergency Phone#: 1-800-GRAYBAR

This Graybar quote is based on the terms of sale in the EV2370 Master Agreement which can be found by clicking the link found at https://www.omniapartners.com/hubfs/PUBLIC%20SECTOR/Supplier%20Information/Graybar/EV2370_Graybar_MAD_2017_12_20.pdf

To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date:
Proj Name:
GB Quote #:

02/04/2022
PHARR FINISH OUT BOM
0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

Item Note:

300	300 EA	DURA-LINE	20001847	PUSH-LOCK COUPLER 2 IN ORG 2.375 OD	\$8.51	1	\$2,553.00
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GB Part #: 25437163 Cust Mat #: 25437163 UPC #:

Item Note:

400	1,850 EA	HUBBELL INC	A6001640TAPCX 30	17X30 VAULT W LID. HUBBELL LEAD TIME IS 17"X30"X30" RPM BOX ASSY LOAD: TIER 15 BOLTS: HEX LOGO: AG1730AF30	\$577.00	1	\$1,067,450.00
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Item Note: **17x30 vault w lid. Hubbell lead time is 17 weeks**

17"x30"x30" RPM Box Assy
Load: TIER 15
Bolts: HEX
Logo:
AG1730AF30

500	210 EA	COMMSCOPE	FOSC450-C6-6- NT-0-C6V	FOSC450-C6-6-NT- 0-C6V JI945R-000	\$315.00	1	\$66,150.00
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GB Part #: 25237103 UPC #:

Item Note: **PO Part # Medium Splice Case**

600	1,160 EA	COMMSCOPE	FOSC450-D6-6- NT-0-D6V	FOSC450-D6-6-NT- 0-D6V 931866-000	\$447.00	1	\$518,520.00
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GB Part #: 22110916 Cust Mat #: 22110916 UPC #:

Item Note: **PO Part # Large Splice Case**

700	1,500 EA	COMMSCOPE	FOSC-ACC-C- TRAY-24	FOSC-ACC-C- TRAY-24 RH0202-000	\$21.90	1	\$32,850.00
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118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date:
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PHARR FINISH OUT BOM
0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

GB Part #: 25194322 UPC #:

Item Note: **PO Part # Splice Trays for Medium Splice Closures**

800	7,000 EA	COMMSCOPE	FOSC-ACC-D-TRAY-72-KIT	FOSC-ACC-D-TRAY-72-KIT 915167-000	\$34.00	1	\$238,000.00
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GB Part #: 97107631 Cust Mat #: 97107631 UPC #:

Item Note: **PO Part # Splice Trays for Large Splice Closures**

900	67,000 EA	COMMSCOPE	SMOUV-1120-01	FOSC ACC SMOUV 1120-01 369305-000	\$0.23	1	\$15,410.00
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GB Part #: 25308758 Cust Mat #: 25308758 UPC #:

Item Note: **PO Part # Loose Tube Fiber Splice Sleeves**

1000	6,000 EA	COMMSCOPE	SMOUV-1120-R2/12-02	SMOUV-1120-R2/12-02 757849-000	\$0.98	1	\$5,880.00
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GB Part #: 25309630 UPC #:

Item Note: **PO Part # Ribbon Fiber Splice Sleeves**

1100	930 EA	COMMSCOPE	FAK-MULDRP-45-SEAL-FLAT4	CZ3388-000	\$34.50	1	\$32,085.00
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GB Part #: 25528293 UPC #:

Item Note:

1200	1,605 EA	CORNING OPTICAL	MOB-0444TD050FW-P	MULTIPRT TERMNL 4 PORT 50FT TONE CBL	\$107.00	1	\$171,735.00
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GB Part #: 25068532 Cust Mat #: 25068532 UPC #:

Item Note:

1300	1,113 EA	CORNING OPTICAL	MOB-0444TD250FW-P	MULTIPRT TERMNL 4 PORT 250FT TONE CBL	\$148.00	1	\$164,724.00
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GB Part #: 25068536 UPC #:

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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date:
Proj Name:
GB Quote #:

02/04/2022
PHARR FINISH OUT BOM
0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

Item Note:

1400	914 EA	CORNING OPTICAL	MOB-0444TD500FW-P	TERM OPTSHETH ADVAN 4PT 500FT	\$200.00	1	\$182,800.00
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GB Part #: 25074689 UPC #:

Item Note:

1500	597 EA	CORNING OPTICAL	MOB-0444TD750FW-P	MULTIPOINT TERMINAL 4-PORT 750FT TONE CBL	\$259.00	1	\$154,623.00
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GB Part #: 25760671 UPC #:

Item Note:

2000	14,300 EA	PRECISION REEL CABLE	PFSCA-900-1.0	1M SCAPC SPLX SM .9MM PIGTAIL	\$2.80	1	\$40,040.00
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GB Part #: 26487657 UPC #:

Item Note:
1m (3ft) SC APC Simplex OS2 Single Mode PVC (OFNR) 0.9mm Fiber Optic Pigtail

2100	14,300 EA	PRECISION REEL CABLE	PP7P5525-Y-4	PO PART # Y CABLE FOR CALIX	\$9.20	1	\$131,560.00
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Item Note:
PO Part # Y Cable for Calix

3100	180,000 EA	CORNING OPTICAL	S-OP-48-LA-A-3E-BK-SIC-5-CUT REEL	048EUC-T4100D20	\$680.00	1000	\$122,400.00
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GB Part #: 25373301 Cust Mat #: 25373301 UPC #:

Item Note:
Reels are 20 to 25,000 ft but never exact due to overage from the factory.

PO Part # 48 Strand Fiber, Loose Tube, Armored.

3200	80,000 EA	CORNING OPTICAL	S-OP-96-LA-A-3E-BK-SIC-8-CUT REEL	096EUC-T4100D20	\$1,170.00	1000	\$93,600.00
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GB Part #: 25373302 Cust Mat #: 25373302 UPC #:

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To: CITY OF PHARR
118 S CAGE BLVD
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Date:
Proj Name:
GB Quote #:

02/04/2022
PHARR FINISH OUT BOM
0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

Item Note: Reels are 20 to 25,000 ft but never exact due to overage from the factory.

PO Part # 96 Strand Fiber, Loose Tube, Armored.

3300	17,300 EA	CORNING OPTICAL	S-OP-432-RA-A- 3E-BK-SIC-CUT REEL	432EV5-14100D53	\$4,180.00	1000	\$72,314.00
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GB Part #: 26381691 UPC #:

Item Note: Master reel of about 17,000 ft of 432 armored ribbon to match the backbone fiber thus far. This last master reel needed to complete the remainder is armored and tracer will not be needed this time.

PO Part # 432 Strand Armored Fiber

3400	155,000 EA	CORNING OPTICAL	S-OP-144-LA-A- 3E-BK-SIC-CUT REEL	144EUC-T4100D20	\$1,710.00	1000	\$265,050.00
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GB Part #: 25236832 Cust Mat #: 25236832 UPC #:

Item Note: Reels are 20 to 25,000 ft but never exact due to overage from the factory.

PO Part # 144 Strand Fiber, Loose Tube, Armored.

3500	42,000 EA	CORNING OPTICAL	S-OP-288-LA-A- 3E-BK-SIC-24- CUT REEL	288EUC-T4100D20	\$3,110.00	1000	\$130,620.00
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GB Part #: 25442990 Cust Mat #: 25442990 UPC #:

Item Note: Reels are 20 to 25,000 ft but never exact due to overage from the factory.

PO Part # 288 Strand Fiber, Loose Tube, Armored.

3600	51,000 EA	CORNING OPTICAL	S-OP-24-LA-A- 3E-BK-SIC-5- CUT REEL	024EUC-T4100D20	\$520.00	1000	\$26,520.00
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GB Part #: 25373300 Cust Mat #: 25373300 UPC #:

Item Note: Reels are 20 to 25,000 ft but never exact due to overage from the factory.

PO Part # 24 Strand Fiber, Loose Tube, Armored.

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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

3700	365 EA	PRECISION REEL CABLE	PF1X02PLC- 250B-250B-1.5	1X2PLC SMSPLITTER STLTUBE NO CONN	\$17.00	1	\$6,205.00
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GB Part #: 26487648 UPC #:

Item Note: 1x2 splitter that will go right into the tray within the closure of the vault that ties to splitter cabinets to work in tandem with the Corning 1x64 splitters inside of the cabinets due to 1x2 & 1x64 splits.

PO Part # 1x2 splitter

3800	50 EA	PRECISION REEL CABLE	PS250FP	FIBER-PRO CLEANING PEN 2.5MM (SC/ST/FC)	\$46.00	1	\$2,300.00
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GB Part #: 25841675 UPC #:

Item Note:

3900	2,000,000 EA	PRECISION REEL CABLE	PR14CCS-45	14AWG CCS TRACER WIRE ORANGE 1500 FT	\$107.00	1000	\$214,000.00
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GB Part #: 26560872 UPC #:

Item Note: 2,500 ft reels. Priced per 1,000 ft.

4000	14,300 EA	ACP INTRN'TL	8001-TAGSRED	CUSTOM PLASTIC PADLOCK RED BLANK TAG W/ WRITE ON PANEL	\$0.43	1	\$6,149.00
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Item Note: CUSTOM PLASTIC PADLOCK
RED BLANK TAG W/ WRITE ON PANEL

4100	74 EA	CORNING OPTICAL	VCAPS20T1UC2 31UC00	LS 288 ALM PAD ALT 24F/144D 31M	\$7,295.00	1	\$539,830.00
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GB Part #: 26564680 UPC #:

Item Note: PO Part Number: 288 Strand Splice Cabinet

4200	35 EA	CORNING OPTICAL	VAAPS40T1UC2 31UC00	LS 432 ALM PAD ALT 48F/216D 31M	\$11,555.00	1	\$404,425.00
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This equipment and associated installation charges may be financed for a low monthly payment through Graybar Financial Services (subject to credit approval). For more information call 1-800-241-7408 to speak with a leasing specialist.

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24-Hour Emergency Phone#: 1-800-GRAYBAR

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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date:
Proj Name:
GB Quote #:

02/04/2022
PHARR FINISH OUT BOM
0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

GB Part #: 26564681 UPC #:

Item Note: **PO Part Number: 432 Strand Splice Cabinet**

4300	12 EA	CORNING OPTICAL	VUAPS70T1UC2 31UC00	LS 576 ALM PAD ALT 72F/576D 31M	\$14,315.00	1	\$171,780.00
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GB Part #: 25852000 UPC #:

Item Note: **PO Part Number: 576 Strand Splice Cabinet**

4400	725 EA	CORNING OPTICAL	WMB4CC6CA6C 11164	LS CONN 1X64 XB SCAPC	\$2,199.00	1	\$1,594,275.00
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GB Part #: 26559902 UPC #:

Item Note: **PO Part Number: 1x64 Splitter for Cabinets, XGSPON**

4500	40 EA	CORNING OPTICAL	MOB- 0644TD250FW-P	TERM OPTSHETH ADVAN 6PT 250FT	\$186.00	1	\$7,440.00
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GB Part #: 25074696 UPC #:

Item Note:

4600	3 EA	CORNING OPTICAL	MOB- 0644TDF00FW-P	TERM BLOCK FOR FIBER DROPS	\$487.00	1	\$1,461.00
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GB Part #: 25361770 UPC #:

Item Note:

4700	3 EA	CORNING OPTICAL	MOB- 0644TDL00FW-P	MULTIPOINT TERMINAL 6-PORT 2000FT TONE CB	\$639.00	1	\$1,917.00
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GB Part #: 25762805 UPC #:

Item Note:

4800	3 EA	CORNING OPTICAL	MOB- 0844TDA00FW-P	MULTIPOINT TERMINAL 8 PORT PLASTIC	\$445.00	1	\$1,335.00
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GB Part #: 25821638 UPC #:

Item Note:

This equipment and associated installation charges may be financed for a low monthly payment through Graybar Financial Services (subject to credit approval). For more information call 1-800-241-7408 to speak with a leasing specialist.

To learn more about Graybar, visit our website at www.graybar.com

24-Hour Emergency Phone#: 1-800-GRAYBAR

This Graybar quote is based on the terms of sale in the EV2370 Master Agreement which can be found by clicking the link found at https://www.omniapartners.com/hubfs/PUBLIC%20SECTOR/Supplier%20Information/Graybar/EV2370_Graybar_MAD_2017_12_20.pdf

To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

4900	150 EA	COMMSCOPE	MR3919-000	FDSC-GATOR-12F-T	\$56.00	1	\$8,400.00
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GB Part #: 25230601 UPC #:

Item Note: PO Part Number: Gator Clip for MOB Tail Extension

5000	20,000 EA	CORNING OPTICAL	S-OP-4-TD-G-3E-	004EB1-14100A20	\$200.00	1000	\$4,000.00
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GB Part #: 25373304 Cust Mat #: 25373304 UPC #:

Item Note: PO Part Number: 4 strand toneable drop fiber

5100	131 EA	RHINO MARKING	TVF72OB	72" ORANGE TRIVIEW WITH FLEX ROD AND BLA	\$24.30	1	\$3,183.30
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Item Note: 72" Orange TriView with flex rod and black cap

5200	393 EA	RHINO MARKING	SD-11817 / TEAM PHARR DECAL	CUSTOM TEAMPHARR DECAL. SOLD PER EACH B MARKER POST	\$2.02	1	\$793.86
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Item Note: Custom TeamPharr Decal. Sold per each but 3 decals per each tri-view marker post

5300	62 EA	RHINO MARKING	TVT72OB2R	72" ORANGE TRIVIEW TEST STATION	\$38.70	1	\$2,399.40
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Item Note: 72" Orange TriView Test Station

5400	62 EA	RHINO MARKING	TVTI INSERT-9125	SOLEVER / INSERT FOR TEST STATION	\$38.50	1	\$2,387.00
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Item Note: Isolever / insert for test station

5500	62 EA	RHINO MARKING	EM9125-BRACKET	BRACKET FOR EM9125	\$6.65	1	\$412.30
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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

GB Part #: 25863147 UPC #:

Item Note: Bracket for test station

5600	186 EA	RHINO MARKING	SD-11817 / TEAM PHARR DECAL	CUSTOM TEAMPHARR DECAL. SOLD PER EACH B MARKER POST OR TEST STATION POST	\$2.02	1	\$375.72
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Item Note: Custom TeamPharr Decal. Sold per each but 3 decals per each tri-view marker post or Test Station Post

5700	8 EA	HOFFMAN	CSD24248	WALL-MOUNT TYPE 4 12 ENCLOSURE	\$493.00	1	\$3,944.00
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GB Part #: 94025719 Cust Mat #: 94025719 UPC #:78351077460

Item Note:

5800	300 EA	CONDUIT	2-EMT	2-STEEL THINWALL CONDUIT	\$588.00	100	\$1,764.00
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GB Part #: 88272939 Cust Mat #: 88272939 UPC #:98001002006

Item Note:

5900	600 EA	ABB ELECTRICAL	CG4X1C-CUT REEL	1-1/4 IN PLENUM ORG TAPE	\$462.00	100	\$2,772.00
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GB Part #: 25190414 UPC #:

Item Note: 600 ft of innerduct per Cobb Fendley's misc list. Please verify footage as we cut to suit and cut duct, wire, or fiber is non-cancelable non returnable

6000	2 EA	SOLARA INC	CBB080E	CIRCUIT BREAKER 80 AMP PLUG IN BULLET F BRIDGE BUILDING HAD LESS POWER NEEDS BUT BREAKER WAS INSTALLED AT BRIDGE ANYWAYS	\$28.38	1	\$56.76
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24-Hour Emergency Phone#: 1-800-GRAYBAR

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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

Item Note: Circuit Breaker, 80 amp plug in bullet for Dev Research Center since Bridge building had less power needs but breaker was installed at bridge anyways

6100	1 EA	SOLARA INC	9072101001	BREAKER PANEL 1 U 6A/6B -/+24-48VDC FOR DEV RESEARCH CENTER SINCE BRIDGE BUILDING HAD LESS POWER NEEDS BUT BREAKER WAS INSTALLED AT BRIDGE ANYWAYS	\$551.35	1	\$551.35
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Item Note: Breaker Panel 1 U 6a/6b -/+24-48VDC
for Dev Research Center since Bridge building had less power needs but breaker was installed at bridge anyways

6200	8 EA	SOLARA INC	0300117750K	30A TRIMM BREAKERS FOR DEV RESEARCH CENTER SINCE BRIDGE BUILDING HAD LESS POWER NEEDS BUT BREAKER WAS INSTALLED AT BRIDGE ANYWAYS	\$24.32	1	\$194.56
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Item Note: 30a Trimm Breakers
for Dev Research Center since Bridge building had less power needs but breaker was installed at bridge anyways

This equipment and associated installation charges may be financed for a low monthly payment through Graybar Financial Services (subject to credit approval). For more information call 1-800-241-7408 to speak with a leasing specialist.

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24-Hour Emergency Phone#: 1-800-GRAYBAR

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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

6300	1 EA	SOLARA INC	SOL-DCK-6-5	DISTRIBUTION CABLE KIT 6AWG W LUGS &< FOR DEV RESEARCH CENTER SINCE BRIDGE BUILDING HAD LESS POWER NEEDS BUT BREAKER WAS INSTALLED AT BRIDGE ANYWAYS	\$101.35	1	\$101.35
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Item Note: Distribution Cable Kit 6awg w lugs & heat shrink
for Dev Research Center since Bridge building had less power needs but breaker was installed at bridge anyways

6400	5,000 EA	PANDUIT ELECTRICAL	PLT1M-C3	LOCKING TIE ORG 3.9IN	\$14.75	100	\$737.50
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GB Part #: 88199564 Cust Mat #: 88199564 UPC #:07498354722

Item Note: Sold and priced per bags of 100. Orange tie wraps and blue tie wraps used as industry standard to help indicate which
fiber runs are going to the field and which are coming back to DC / Inside plant.

6500	5,000 EA	PANDUIT ELECTRICAL	PLT1M-C6	LOCKING TIE BLUE 3.9IN	\$14.75	100	\$737.50
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GB Part #: 88199567 Cust Mat #: 88199567 UPC #:07498354725

Item Note:

6600	2,000 EA	ERICO PROD	615880	GRND ROD 5/8INX8FT CU BOND 10MIL	\$24.50	1	\$49,000.00
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GB Part #: 94035117 Cust Mat #: 94035117 UPC #:78285630609

Item Note: PO Part Number: 5/8 Ground Rod

6700	2,000 EA	ERICO PROD	CP58	GRD ROD CLAMPSIL BRZSTD DUTY1/2IN-5/8	\$2.45	1	\$4,900.00
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GB Part #: 96083214 Cust Mat #: 96083214 UPC #:78285630703

Item Note: PO Part Number: Clamp For Ground Rod

This equipment and associated installation charges may be financed for a low monthly payment through Graybar Financial Services (subject to credit approval). For more information call 1-800-241-7408
to speak with a leasing specialist.

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24-Hour Emergency Phone#: 1-800-GRAYBAR

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https://www.omniapartners.com/hubfs/PUBLIC%20SECTOR/Supplier%20Information/Graybar/EV2370_Graybar_MAD_2017_12_20.pdf

To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

6800	25,000 EA	WIRE	THHN-6-STR-GRN-500S	THHN/THWN-2 19 STR 600V 90DEG CU	\$990.00	1000	\$24,750.00
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GB Part #: 88284512 Cust Mat #: 88284512 UPC #:98010023192

Item Note:

6900	480 EA	AMERICAN POLYMER	30X48X36 LID & VAULT	60 VAULTS & LIDS PER TRUCK LOAD. IS 3-4 WEEKS SHIPS FROM SOUTH FL.	\$1,429.00	1	\$685,920.00
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Item Note: 60 vaults & lids per truck load. 8 truck loads total. Lead time is 3-4 weeks, ships from South FL.

7000	1 EA	MISCELLANEO US SPECIA	MISC CONSUMABLES		\$30,000.00	1	\$30,000.00
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Item Note:

7100	14,300 EA	ZERO CONNECT	6120-005	CAT 6 BOOTED BLACK PATCH CORD 5 FT	\$1.97	1	\$28,171.00
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GB Part #: 25794252 UPC #: 81394302502

Total in USD (Tax not included): \$8,464,812.60

This equipment and associated installation charges may be financed for a low monthly payment through Graybar Financial Services (subject to credit approval). For more information call 1-800-241-7408 to speak with a leasing specialist.

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To: CITY OF PHARR
118 S CAGE BLVD
PHARR TX 78577-4810
Attn: Ignacio Amezcua

Date: 02/04/2022
Proj Name: PHARR FINISH OUT BOM
GB Quote #: 0239901548

Proposal

We Appreciate Your Request and Take Pleasure in Responding As Follows

Signed:_____

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AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.A.

DATE SUBMITTED: February 3, 2022

MEETING DATE: February 7, 2022

FROM: Adolfo Garcia, Library Director

DEPARTMENT: Library

DIRECTOR: Adolfo Garcia

Agenda Item: Consideration and action, if any, on Interlocal Agreement with Hidalgo County and the City of Pharr for library services for county calendar year 2022.

Classification: Consent

(* If closed session, City Attorney must review and approve.)

Issue: Library interlocal agreement to provide library services to all county residents.

Fiscal Consideration: HCLS funding to 13 member libraries

Total County Budget \$237,138.00

TLC Invoice Amount \$ 45,028.00

Each Member Library \$ 14,777.69

Staff Recommendation: Staff recommends approval.

Alternatives: No alternatives

Exclude Material from Public Packet? No

Reason: No exclusion

ROUTING:

Adolfo Garcia

Adolfo Garcia

Annie Reeves

Patricia Rigney

Karla Saavedra

City Management Office

Created/Initiated - 2/3/2022

Approved - 2/3/2022

Approved - 2/4/2022

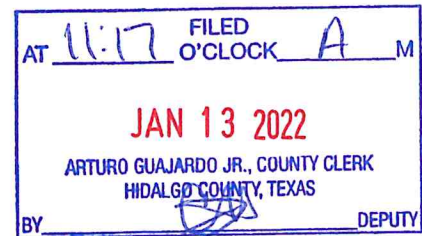
Approved - 2/4/2022

Approved - 2/4/2022

Final Approval - 2/4/2022

THE STATE OF TEXAS §

COUNTY OF HIDALGO §



**INTERLOCAL COOPERATION AGREEMENT
BETWEEN COUNTY OF HIDALGO, TEXAS AND CITY OF PHARR, TEXAS**

This Agreement is made effective as of this 11th day of January, 2022, by and between HIDALGO COUNTY, TEXAS hereinafter referred to as "County," and the CITY OF PHARR, TEXAS hereinafter referred to as "City" pursuant to the provisions of the Texas Interlocal Cooperation Act, as follows:

WHEREAS, the County has established the Hidalgo County Library System (hereinafter "HCLS");

WHEREAS, the County wishes to Contract with the City for library privileges from the City's established library;

WHEREAS, pursuant to Tex. Loc. Gov't Code Section 323.011 the City understands that the City's library will assume the functions of a County library within the County;

WHEREAS, pursuant to standard HCLS operating procedures, HCLS acquires library materials, supplies and services, electronic database services, audiovisual equipment, and computer hardware, software and other resources for library services for the free use of City's library by residents of rural areas of the County;

WHEREAS, the County and City desire to clarify the terms and conditions of the operation of HCLS, and to provide direct funding to City in certain circumstances;

WHEREAS, the County finds that the City is suitably organized to provide efficient and effective free library services to County residents under Chapter 323; and

WHEREAS, the County therefore desires to expend funds to assist City with the expenses of establishing, operating and maintaining its free library in the County.

NOW THEREFORE, for and in good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, the County and the City hereby agree as follows:

1. The County shall budget an estimated amount each year for the following fiscal year and allocate such amount from the County's General Fund as payment for various libraries of County of which City library is one. Such estimated amount will be allocated to County libraries in accordance with a formula established, reviewed and

approved by HCLS. This allocation formula shall be reviewed and approved annually at the beginning of the County fiscal year by HCLS meeting in regular-session. Funds disbursed to the City shall be in consideration for the City agreeing that the City's library will assume the functions of a county library within Hidalgo County. Funds disbursed to the City pursuant to this paragraph and HCLS provisions shall be used by City only for the City library to purchase contractual services and library materials, including but not limited to, books, supplies and services, Internet connectivity, electronic database services and connections, equipment and furnishings, and computer hardware and software.

2. The City agrees to maintain and operate its city library in accordance with the standards of the State of Texas, the State Library System Act and Local Government Code Chapter 323. The City specifically covenants to assure that the librarian of the City's library meets the minimum standards established by Texas State Library and Archives Commission ("State Library"), including any and all certification mandated by the State Library. The City further agrees to cooperate with the County in any programs, promotions or interlocal initiatives in furtherance of the purposes of HCLS.

3. The City agrees to supervise the activities and operation of its library and agrees to assume full responsibility and liability for any and all activities conducted under the terms of this Agreement.

4. The City library personnel shall not be entitled to any of the benefits of an employee of the County, including, but not limited to, County fringe benefits or the County Civil Service program.

5. This Agreement shall continue until December 31, 2022; or until amended, replaced or terminated in accordance with Chapter 323. Either party may terminate this Agreement by providing six (6) months' advance written notice to the other party. The parties agree that any property acquired under this Agreement is subject to division upon termination of this contract in accordance with Texas Local Government Code Section 323.011(c). Upon termination of this Agreement, any property acquired under this Agreement shall remain in the possession of the City in the City library and the City agrees to take any and all necessary measures to ensure that such property is safeguarded from theft and/or damage.

6. The City agrees to give County and its authorized representatives access to, and the right, to examine, excerpt and transcribe all books, accounts, records, reports, files and other papers, documents, things, or property belonging to or in use by the City in relation to its library operations for so long as such are maintained by City.

7. Conflict of Applicable Law: Nothing in this Agreement shall be construed so as to require the commission of any act contrary to law, and whenever there is any conflict between any provision of their Agreement and any present or future law, ordinance, or administrative, executive or judicial regulation, order or decree, or amendment thereof, contrary to which the parties have no legal right to contract, the

latter shall prevail, but in such event the affected provision(s) of this Agreement shall be modified only to the extent necessary to bring them within the legal requirements and only during the time such conflict exists.

8. No Waiver: No waiver by any party hereto of any breach of any provision of the Agreement shall be deemed to be a waiver of any preceding or succeeding breach of the same or any other provision hereof.

9. Entire Agreement: This Agreement contains the entire contract between the parties hereto and each party acknowledges that neither has made (either directly or through any agent or representative) any representation or agreement in connection with this Agreement not specifically set forth herein. This Agreement may be modified or amended only by agreement in writing executed by City and County, and not otherwise.

TEXAS LAW TO APPLY. THIS AGREEMENT SHALL BE CONSTRUED UNDER AND IN ACCORDANCE WITH THE LAWS OF THE STATE OF TEXAS, AND ALL OBLIGATION OF THE PARTIES CREATED HEREUNDER ARE PERFORMABLE IN HIDALGO COUNTY, TEXAS. THE PARTIES HEREBY CONSENT TO PERSONAL JURISDICTION IN HIDALGO COUNTY, TEXAS.

10. Notice. Except as may be otherwise specifically provided in this Agreement, all notices, demands, requests or communication required or permitted hereunder shall be in writing and shall either be (i) personally delivered against a written receipt, or (ii) sent by registered or certified mail, return receipt requested, postage prepaid and addressed to the parties at the addresses set forth below, or at such other addresses as may have been theretofore specified by written notice delivered in accordance herewith:

If to County: County of Hidalgo
Attention: Richard F. Cortez, County Judge
100 E. Cano, 2nd Floor
Edinburg, Texas 78539

If to City: City of Pharr, Texas
Attn: City Manager
118 S Cage Blvd
Pharr, Texas 78577

Each notice, demand, request or communication which shall be delivered or mailed in the manner described above shall be deemed sufficiently given for all purposes at such time as it is personally delivered to the addressee or, if mailed, at such time as it is deposited in the United States mail.

11. Additional Documents. The parties hereto covenant and agree that they will execute such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out the terms of this Agreement.

12. Successors. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Agreement.

13. Assignment. This Agreement shall not be assignable.

14. Headings. The headings and captions contained in this Agreement are solely for convenience reference and shall not be deemed to affect the meaning or interpretation of any provision of paragraph hereof.

15. Gender and Number. All pronouns used in this Agreement shall include the other gender, whether used in the masculine, feminine or neuter gender, and singular shall include the plural whenever and so often as may be appropriate.

16. Authority to Execute. The execution and performance of this Agreement by City and County have been duly authorized by all necessary laws, resolutions corporate action, and this Agreement constitutes the valid and enforceable obligations of City and County in accordance with its terms

17. Governmental Purpose. Each party hereto is entering into this agreement for the purpose of providing for governmental services or functions and will pay for such services out of current revenues available to the paying party as herein provided.

18. Commitment of Current Revenues Only. In the event that, during any term, hereof, the governing body of any party does not appropriate sufficient funds to meet the obligations of such party under this Agreement, then any party may terminate this Agreement upon ninety (90) days written notice to the other party. Each of the parties hereto agrees, however, to use its best efforts to secure funds necessary for the continued performance of this Agreement. The parties intend this provision to be a continuing right to terminate this Agreement at the expiration of each budget period of each party.

19. Non-Discrimination. The Agreement and all related activities shall be conducted in a manner that does not discriminate against any person on a basis prohibited by applicable law or County and City policy, including without limitation to race, color, national origin, religion, sex, age, veteran status, or disability.

[SIGNATURE PAGE TO FOLLOW]

WITNESS THE HANDS OF THE PARTIES this 11th day of January, 2022.

HIDALGO COUNTY, TEXAS

Richard F. Cortez

Richard F. Cortez, County Judge

ATTEST:

Arturo Guajardo, Jr.

Arturo Guajardo, Jr., County Clerk



CITY OF PHARR, TEXAS

Dr. Ambrosio "Amos" Hernandez, Mayor

ATTEST:

By: _____
Hilda Pedraza, City Secretary

APPROVED AS TO FORM:

HIDALGO COUNTY DISTRICT ATTORNEY'S OFFICE

By: Josephine R. Solis
Josephine R. Solis

CITY:

By: _____

_____, City Attorney

APPROVED BY
COMMISSIONERS COURT
ON: 1/11/22



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.B.

DATE SUBMITTED: January 24, 2022

MEETING DATE: February 7, 2022

FROM: Pilar Rodriguez, Fire Chief

DEPARTMENT: Fire

DIRECTOR: Pilar Rodriguez

Agenda Item: Consideration and action, if any, on Interlocal Cooperative Agreement between the City of Pharr and Hidalgo County for Rural Emergency Services.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: The City of Pharr Fire Department provides emergency services in the rural and unincorporated portions of Hidalgo County. These services include fire, rescue and medical response. In order for the City to provide the services and allow for reimbursement, the City must enter into an interlocal agreement with Hidalgo County. The attached agreement is a renewal to an existing agreement approved by the City Commission. The renewal agreement has a price escalator to provide for an annual increase to the reimbursement fee for the life of the agreement.

Fiscal Consideration: Hidalgo County budgets and reimburses the City of Pharr for Rural Emergency Services.

Staff Recommendation: Based on review by this office, approval of the renewal of the Interlocal Cooperative Agreement between the City of Pharr and Hidalgo County for Rural Emergency Services is recommended.

Alternatives: Do not renew agreement

Exclude Material from Public Packet? No

Reason: Not applicable

ROUTING:

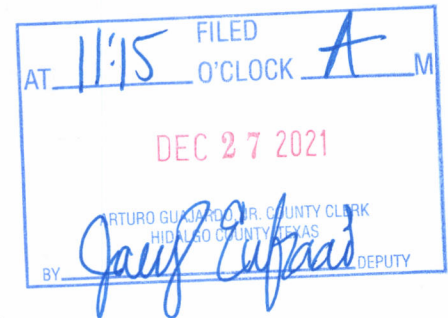
Pilar Rodriguez
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 1/24/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

INTERLOCAL COOPERATION AGREEMENT BETWEEN PHARR AND HIDALGO COUNTY, TX

STATE OF TEXAS

COUNTY OF HIDALGO



THIS Interlocal Cooperation Agreement is made on the 14th day of December, by and between the COUNTY OF HIDALGO, TEXAS, hereafter called County, and the City of Pharr, TEXAS, a municipal corporation/non-incorporated area hereinafter called CITY/ENTITY, is made under the authority of Chapter 791.001, Texas Government Code to be effective on the 1st day of January, 2022.

Entity and County are authorized to enter into this Agreement pursuant to the Interlocal Cooperation Act, Texas Government Code 791.001 et seq., which authorizes local governments to contract with each other to perform Governmental functions under the terms of the Act.

1.0 TERMS

- 1.1 This contract shall be for a period commencing on **January 1, 2022**, and shall terminate on **January 1, 2025**.
- 1.2 After **January 1, 2025**, this Contract, unless terminated as provided elsewhere, shall be renewed on a month-to-month basis, under the same fee(s), rate(s), term and conditions of this agreement, until re-negotiated by mutual consent of both parties.
- 1.3 Either party has the option to terminate this Contract without cause by written notification, to the other on sixty (60) day notice.
- 1.4 The Rural Emergency Service Incident Report (Exhibit "A") form must be utilized as part of the monthly report submitted to the County Fire Marshal or his designee.
- 1.5 Any modifications to invoices shall be approved by both parties. All Incident Reports should be submitted to County Fire Marshal's Office within (fifteen) 15 days of the following month and the County Fire Marshal's Office shall review all reports up to (fourteen) 14 days from date of receipt to determine approval or any adjustments agreeable to both parties prior to sending to Auditors Office for payment. Approved invoices shall be paid no later than thirty (30) days upon receipt of invoice by County.

- 1.6 Commencing on the **1st** day of **January 2022** and on each anniversary of that date thereafter, the parties hereinafter agree to an annual increase as identified in (Exhibit "B").

2.0 DEFINITIONS

BASIC FIRST AID - Refers to the initial process of assessing and addressing the needs of someone who has been injured or is in physiological distress due to choking, minor scrapes and bruises, allergic reactions, drugs or other medical emergencies. Basic first aid allows you to quickly determine a person's physical condition and the correct course of treatment. You should always follow correct first aid procedures for it can be the difference between life and death.

BEE ATTACK – Any response to a situation where there is an on-going attack on person(s), domestic animal(s), and/or livestock, or a recent attack that requires first responder entrance into the immediate scene to rescue any person(s.) **INCLUDING situations of bee removal of hazards where no attack is in progress when arriving at an emergency scene, or sustained at the time of response where firefighters are required to utilize bee suits and equipment.**

BODY RECOVERY – Any recovery of a deceased human remains.

CATEGORY – All and any emergency response shall be categorized in a category that will be enumerated as I, II, III. Categories are designed to simplify reporting, queries and reimbursement requests.

COUNTY FIRE MARSHAL – the person appointed by the Commissioners Court in accordance with LGC 352 who is responsible for the administration of fire investigations, fire safety inspections, and fire prevention activities, administration of the Rural Emergency Services Contract and enforcement of the most recently adopted International Fire Code. This is a sworn position.

COUNTY FIRE INVESTIGATORS – Those officers designated as such, by the County Fire Marshal that are responsible for all duties which may be assigned.

CHIEF DEPUTY / DEPUTY FIRE MARSHAL – Those officers designated and commissioned by the County Fire Marshal that are responsible for all duties which may be assigned by the County Fire Marshal.

ENTITY – The parent organization of a Fire Department whose members are full time, part time, paid or unpaid volunteers and for the purposes of this contract includes any elements from any regional response team/public works department that are requested or deployed to assist with the suppression, control or extinguishment of a fire.

FALSE ALARM CALL - Any emergency response to a mischievous or malicious call, or false call that requires fire personnel to investigate the scene or incident to make a determination as to whether or not there is an emergency incident. If there are multiple alarms at the same location the responding Primary/Secondary Entity shall notify the Fire Marshal's Office by the next Business Day.

FIREFIGHTING – Any incident upon arrival that is a Working Structural and/or Vehicle Fire, a Petroleum Based Fire, or Brush, Grassland or Rubbish Fire requires the action or process of extinguishing fires by Entities

GOOD INTENT CALLS – Any emergency incident response where fire personnel were summoned, but were not required to take any action (investigation, standby, or there was no actual incident).
Response to this type of call must come through a dispatch point.

HAZARDOUS MATERIAL FIRST RESPONDER INCIDENT – response to any incident at a First Responder (Awareness & Operations) Level, as defined by the Environmental Protection Agency and/or the Texas Commission on Environmental Quality and includes, hazardous material Identification, low level containment / Mitigation, i.e. (fuel spills **below 35 gallons**, from any vehicle, including motor vehicles, trains, motorcycle or aircraft.)

HAZARDOUS MATERIAL TECHNICIAN LEVEL INCIDENT– response to any incident at the Technician Level, as defined by the Environmental Protection Agency and/or the Texas Commission on Environmental Quality and includes, hazardous material Identification via Monitoring / Identification devices, and or specialized equipment for such purposes, High level containment / Mitigation, (i.e. Solid, Liquid, Gas (Vapor) Chemical / Fuel spills **above 35 gallons** from any structure, vehicle, and or storage type facility..

INCORPORATED / UNINCORPORATED AREA(S) - any area(s) within Hidalgo County that exist at time of execution thereof, and as they may be amended by reasons of annexation and/or de-annexation of property by any respective city shall not be covered in this contract.

LAW ENFORCEMENT ASSISTANCE – any non-fire assistance requested by County, State, or Federal Law Enforcement Agency, and includes, but is not limited to – vehicle recovery (water), crowd control, and “standing-by” for any situation in pursuance of a law enforcement, and or Investigative mission. **Excluding MVA duties (Traffic Control, Wash downs, Patient Packaging).**

MASS CASUALTY INCIDENT – any emergency rescues and/or recovery of victims, eight (8) victims or more, from any major incident or accident, (i.e. Haz-Mat, aircraft, any passenger transportation bus, regardless of cause, building collapse, or assembly area.)

MEDICAL CALL – In an emergency situation, under exigent circumstances and the situation dictates immediate medical attention excluding Basic First Aid. An EMS protocol shall be set up as follows:

Medical calls to be eligible for this category shall be limited to:

1. Burns/Explosions
2. Carbon Monoxide/Inhalation/Haz-Mat/CBRN
3. Electrocutions/Lightning
4. Inaccessible Incident, Other Entrapments (non-traffic)
5. Psychiatric/Abnormal Behavior/Suicide Attempt
6. Traffic/Transportation Incidents
7. Heart Problems– Stroke - Chest Pains – Cardiac or Respiratory Arrest/Death
8. Person Down – Unconscious/Non Responsive, Fatality
9. Breathing Problems -Choking
10. Traumatic Injuries

This section is not to be construed as a reimbursement plan for a fire-based department that operates an emergency medical service (EMS) otherwise covered by any other contracts that are already in place.

MUTUAL AID – When a Primary Entity response to an emergency event where the situation is of such magnitude , either upon arrival or during the actual response, that the primary city/entity must

declare a multiple alarm and request response from one or more Secondary Entity(s) and such assistance is necessary to control, extinguish, or otherwise assist with the response. This includes any element of Public Works/Am-Bus/Regional Response Teams that is called upon to help mitigate the emergency. The call for additional resources is made by the Primary Entity and the call from Secondary Entity may be based on the extenuating circumstances, and may be made by the On-Scene Incident Commander, and must go through a dispatch point. The Fire Marshal may authorize and/or request mutual aid at any time whether or not on-scene, when the request is made directly to them. **Secondary Entities may be reimbursed at the same rate as the primary entity upon approval of the Fire Marshal, when sufficiently documented as a "Special Situation".**

OPERATIONAL PERIOD – A twelve (12) hour standard period shall be recognized for considering additional funding to responding Entities that is recognized by the National Incident Management system.

PETROLEUM BASED INCIDENT – any emergency incident or fire whose main fuel source includes natural gas, liquefied gas, crude or refined oil or any other petroleum based product that may be used or processed as fuel or as a precursor for fuel. It also includes any storage container, conveyance of said product, whether by motor vehicle, pipeline or any other type of transport medium

PRIMARY ENTITY – An Entity who has contracted as a party with the County and is assigned to respond as the Lead Emergency Incident-Based Response Agency to the geographical area assigned to the Entity within the rural areas of the County, wherein the respective Entity Shall be responsible for primary response to an emergency incident as per Section II, Paragraph A, of this contract. This may be based on geographical assignments or capability.

PUBLIC WORKS/REGIONAL RESPONSE TEAM/AM-BUS RESPONSE – Any incident response that requires operational support elements from what is commonly referred to as Public Works, to respond to an emergency situation, to help mitigate, control, or otherwise facilitate the overall response. This response may only be requested and authorized by the On-Scene Incident

Commander through the County Fire Marshal's Office. The Am-Bus is an additional resource that may respond to any special situation to provide tactical rescue/EMS assistance and support for any first responder regardless of discipline. The Regional Response Teams are based and maintained from the Lower Rio Grande Valley Development Council (LRGVDC) Homeland Security Association Committee (HSAC).

REIMBURSEMENT PLAN – County method by which contracted Entity is reimbursed by the County for emergency services rendered in any rural area within Hidalgo County.

RUBBISH/BRUSH/GRASS//WILDLAND FIRE– Any fire occurring in vegetative areas, trash, garbage, brush, grass or other unwanted things, and includes any tangible item discarded, collected, or recycled arranged as to burn for cleaning / clearing as a part of a controlled situation, whether permitted or not regardless of ignition sources, damages or benefits. An uncontrolled fire in [grassland](#), [brush-land](#), or land sown to crops.

RURAL AREA – any non-incorporated areas within Hidalgo County, as they exist at the time of execution thereof, and as they may be amended by reasons of annexation and/or de-annexation of property by any respective city or any incorporated area within Hidalgo County that does not provide its own emergency services or response.

RURAL RESPONSE DISTRICT – The area designated for the respective Primary Entity for emergency response within a delineated geographical area as depicted and described in Exhibit "B", attached hereof. The rural response district may be amended from time to time pursuant to Section 3.2.

SEARCH and RESCUE CALLS – all rescues of person(s), from water, high angle, confined space, or all rescue/extrication of person(s) from entanglement, entrapment, enclosed areas, elevators, building collapse **Excluding Recovery, and/or Vehicle Extrication.**

SECONDARY CITY – the Entity who is a party to a cooperative agreement with the County and is assigned or requested to respond to assist the primary city in any type of emergency response to an area where the emergency occurred (Mutual Aid). The response may occur anywhere within the rural County and may be based on geographical assignment or capability **EXCLUDING any aid to any other Jurisdictions in their city limits or other counties.**

SERVICE CALLS – any call involving, smoke scare, mischievous or malicious calls, and alarm system malfunctions requiring fire personnel to deal with an incident, but where no actual services, investigation or standby was rendered or needed. Fire based EMS calls for service shall fall under this category.

SPECIAL SITUATIONS – Any situation in which the Entity performed in a manner that is not covered in any of the above described situations, or for an extended period of time. The Fire Chief must justify the exigent circumstances for the response to the incident and reason for reimbursement request. If the response by the Entity covers two or more operational periods, this fee may be charged per day, above and beyond any other fees. The Fire Chief shall seek authorization from the County Fire Marshal, or his representative, justifying the exigent circumstances for the response to the incident prior to responding to a special situation. If authorized by the County Fire Marshal and if the response by the Entity covers two or more operational periods, this fee may be charged per day, above and beyond any other fees.

STRUCTURE – any construction within reason, or any production or piece of work artificially built or composed of parts joined together in some definite manner, that is built, under construction or constructed and it includes any edifice, or building of any kind.

TRAFFIC CONTROL – Any incident response where the nature of the call is strictly for traffic control assistance.

MOTOR VEHICULAR ACCIDENT (MVA) – any motor vehicle or automobile collision regardless of amount of or type of vehicles involved, where services other than “VEHICULAR EXTRICATION” is performed.

VEHICULAR EXTRICATION – any emergency extrication of person(s) with the use of any specialized tools; hydraulic, and/or manual tools from wreckage entanglement as a result of an automobile collision, regardless of motor vehicle type.

VEHICLE FIRE -A working fire – upon arrival that involves any vehicle fire. (I.e. Semi-Truck and or Trailer, Transport Vehicle, Service Vehicles, commuter bus or personal vehicle, car, truck, van).

WASH DOWN – Any spill where there is no fire and the spill consists of vegetation such as fruits & vegetables and any other non-petroleum based products on roadway, parking lots, etc. that requires a wash down – no vehicular accident.

WIRELINE INCIDENTS (All TYPES) – where the response is of such nature that there is a “downed-wire” or “low-hanging wire” or energized or with/without fire and the responding **Entity must standby and await the arrival of a utility company or responding Entity must remove, and or mitigate the non-emergency situation.** Any situation where there is immediate danger to the public from an electrical wire, and the situation dictate immediate traffic control, or public redirection or any situation where there is no immediate danger to the public from an electrical wire, and the situation does not dictate immediate traffic control, or public redirection. **Any situation where the Entity is not required to stand-by for the service company will be classified as a Service Call.**

3.0 ENTITY RESPONSIBILITIES

- 3.1 Entity hereby agrees to provide emergency incident response based services, **if resources are available,** to the geographically assigned Rural Response District, within the County, as may be required by the County Fire Marshal or otherwise as delineated within this contract.
- 3.2 Entity hereby agrees to the designation of Primary (response) within their designated Rural Response District as depicted in the attached map, as Exhibit “C”. Each Entity Rural Response District may be amended from time to time during the period of this contract by annexation or de-annexation of property by any respective city(s), or by agreement of the County Fire Marshal, and Fire Chief(s) responsible for the existing Rural Response District. The Response Districts and assigned Entity will be provided to the designated 911 Coordinator and the Sheriff’s Office. A map depicting the Rural Response Districts of all participating Entity(s) shall be maintained and provided upon request by the County Fire Marshal, at their designated office.
- 3.3 Entity hereby agrees to seek authorization from the County Fire Marshal prior to responding to a call outside of the Rural Response Districts’ geographical area as delineated and depicted in Exhibit “B” unless authorized by the County Fire Marshals and/or Entity of the Rural Response District, Otherwise Entity shall not be reimbursed for services rendered outside their designated geographical area.
- 3.4 Entity hereby agrees to provide the County Fire Marshal, with any and all records, reports, and documents, to include, but not limited to, statistics, data, calls for service records, dispatch logs, and any other records or other documents necessary to support the invoice or request for reimbursement as herein provided. In the absence of the Fire Marshal, said records, reports, and

documents may be provided to the County Judge or his designee. The standard reimbursement request shall be timely submitted. Unless this subsection is fully complied with, reimbursements shall not be granted.

- 3.5 Entity agrees that in multi-agency response calls, the communications interoperability radio channels will be used as primary communications with the designated incident commander. The Incident Commander or assigned communications officer may designate user and sub-user groups as necessary.
- 3.6 Entity agrees to allow the County Fire Marshal full access to any and all operational communications frequencies / talk groups that the Entity operates on and authorize the County Fire Marshal to use those frequencies/talk groups during a response to a designated emergency situation that the Entity responds to. This will include assigning user-identification numbers (if available) to any County Fire Marshal communications radio.
- 3.7 Entity agrees to practice NIMS/ICS during any multi-agency – multi-tiered response.
- 3.8 Entity agrees to provide its own insurance for equipment, vehicles, and personnel used in performing any of the services described herein. Emergency vehicles and fire-fighting equipment must be owned and/or managed by the Entity. Entity agrees to provide proof of current and adequate vehicle, equipment and workmen's compensation insurance to the County upon submission of this contract or upon request from the County Fire Marshal.
- 3.9 During extended operations as designated by the Incident Commander, the Entity agrees to provide adequate hydration and sustenance for its firefighters/emergency response personnel.
- 3.10 Entity agrees that it will not cause, create or allow any type of "roving-patrols" or "smoke-hunting / chasing" operations by full-time employees, volunteers or paid-volunteers, in an effort to seek out emergency responses. A simple trash burning call will be referred to the appropriate law enforcement agency, i.e... Fire Marshal, Constable Office or Sheriff's Office, unless the Roving preventive fire patrol activity is requested and authorized by the Fire Marshal in writing during an emergency situation, burn ban period, or fireworks ban period.

4.0 COUNTY RESPONSIBILITIES

- 4.1 In consideration for the Entity's Rural Emergency Services, the County will reimburse the Entity in the manner provided herein.
- 4.2 The County shall designate a person and office that shall be known as the County Fire Marshal and County Fire Marshal's Office, who shall have the following responsibilities;

4.2.1.1 ADMINISTRATION

- a. Administration of Fire Marshal's Office
- b. Cause Burn Ban Signs (during designated times) to be displayed in conspicuous locations at all major roadway entrances to the County.
- c. Commercial Building Inspections
- d. Fire Safety Inspections
- e. Adult and Child Day Care Facility Inspections
- f. Health Care Facility Inspections
- g. Existing and New Construction Inspections
- h. Implementation and Enforcement of the most current version of the International Fire Code.
- i. Issuance and Regulation of Burn Permits in Rural County areas
- j. Monitor weather conditions and cause burn bans and fireworks bans to be enacted by the Commissioners Court, as appropriate.
- k. Plat/Plan Reviews and approvals

4.2.2 INVESTIGATIONS

- a. Conduct Fire Investigations
- b. Assist and guide other law enforcement agencies with Fire Code violations and enforcement.
- c. Provide Information and Reports
- d. May Provide **Assistance** to municipal's Fire Marshal or representative with Fire Investigations, upon request.
- e. May Provide Primary Assistance to contracted entity where there is no fire investigator at present the county may with advanced notification to HCFMO so that arrangements can be made.
- f. Issue Citations, make arrests, and file criminal cases as appropriate.

4.2.3 FIRE PREVENTION

- a. Plan, coordinate and direct activities.
- b. Conduct and participate in training with all Fire Departments.

- c. Acquire and maintain equipment.
- d. Conduct public education.
- e. Perform fire safety presentations.

4.2.4 ADMINISTER RURAL EMERGENCY SERVICES CONTRACT

- a. Review and process all requests for reimbursements in a timely manner.
- b. Confer with the appropriate Fire Chief on any discrepancies on requests for reimbursement.
- c. Determine if a Rural Response District may respond outside of the Rural Response Districts' geographical area as delineated and depicted in Exhibit "C".

4.2.5 RESPONSE

- a. When requested, respond to a fire scene within a reasonable time to conduct an investigation into the cause of the fire.
- b. Will respond to any major incidents.
- c. Will integrate into the NIMS/ICS structure as appropriate
- d. Will assist the Incident Commander with any duties as assigned.
- e. Will provide Law Enforcement assistance/coordination as needed

5.0 LIABILITY

- 5.1 Entity and County agree pursuant to Section 352.004, Texas Local Government Code that the acts of any person or persons traveling to or from or in a manner as defined in Section 3, shall be deemed as the acts of agents or employees of the County in all respects, notwithstanding such person or persons may otherwise be employees or firefighters of the Entity.
- 5.2 The County of Hidalgo and Entity agree that they will provide general liability insurance coverage for liabilities caused by vehicles, equipment, and personnel. Entity shall be

responsible for any damage to its vehicles or equipment used in performing services under this Agreement. Each party agrees that it shall provide general liability insurance coverage for the action of their respective employees and firefighters.

- 5.3 Nothing herein shall be construed to prevent either party from becoming self-insured. Each Entity participating and entering into this contract must provide written proof of insurance to the County when submitting the contract for approval. Upon request by the County or its duly authorized representative, the Entity must provide documentation of completion of any other State or Federal fire-fighting training requirements.
- 5.4 If either party cannot acquire the insurance required herein, this Agreement shall be void and the parties shall negotiate their respective obligations regarding emergency services response in the rural areas of Hidalgo County at the time. If at any time during the year the respective Entity loses its insurance capacity, it must immediately report this to the Fire Marshal and cease any responses to their assigned Rural Response District.

6.0 REIMBURSEMENT PLAN

- 6.1 County shall reimburse Entity for services provided hereunder in a lump sum payment to be made monthly as follows:

6.1.1 Entity shall keep true and accurate records of all rural emergency services provided hereunder and shall submit, on a monthly basis (no later than 90 days), any Rural Emergency Service Incident Reports to the County Fire Marshal, reporting is a condition precedent to receiving payments from the County. The Rural Emergency Service Incident Report form(s), and supporting documents as listed in Section 3.4 shall be required as part of the monthly report. Accident Prevention Plan documentation is required from any Entity that utilized the County Worker's Compensation Policy, as described in Section 5.3.

6.1.2 County shall communicate and provide a written itemized list of emergency services discrepancies for reimbursement or any change in the reimbursement rate category to the Entity with an explanation for the disapproval or change to the Fire Chief of entity for approval or to challenge the disapproval within fourteen (14) working days of receipt of invoices from Entity.

6.1.3. The County Fire Marshal shall accumulate records of all rural emergency service responses provided by all Entity(s) within Hidalgo County and shall calculate the amount due each Entity.

- a. Any and all disputes of Entity reports shall be addressed directly to the Fire Marshal and/or the Entity in writing.
- b. If a resolution of dispute for emergency response services cannot be reached, the reporting Entity may appeal to the Hidalgo County Executive Chief Officer.
- c. If a resolution of dispute for emergency response services cannot be reached, the reporting Entity may appeal to the Hidalgo County Commissioner's Court.

6.1.4. For all rural emergency calls serviced by the Entity within its emergency response district to include any mutual aid outside response district, Entity shall receive a monthly lump-sum payment for all authorized services in accordance with the following payment schedule and categories;

- (6.1.4.I.) CATEGORY I (CI) Flat rate of \$1,858.00 per incident.
- (6.1.4.II.) CATEGORY II (CII) Flat Rate of \$ 921.00 per incident
- (6.1.4.III.) CATEGORY III (CIII) Flat Rate of \$ 433.00 per incident.

6.1.4.I. CATEGORY I. A rate of \$ 1,858.00 per incident, as set forth, shall apply, during the terms of this Contract for:

- .1 FIREFIGHTING STRUCTURAL / VEHICLE (as primary department)
- .2 HAZARDOUS MATERIALS (TECHNICIAN LEVEL)
- .3 MASS CASUALTIES
- .4 RESCUE CALLS
- .5 VEHICULAR EXTRICATION
- .6 PUBLIC WORKS/REG. RESPONSE TEAMS, AND/OR AM-BUS RESPONSE
- .7 REGIONAL MEDICAL RESPONSE TEAM
- .8 SECONDARY ENTITY (in place of primary department.)
- .9 SPECIAL SITUATIONS
- .10 RUBBISH/BRUSH/GRASS//WILDLAND above one (1) hour

6.1.4.II. CATEGORY II. A rate of \$ 921.00 per incident, as set forth, shall apply, during the terms of this Contract for:

- .1 BEE ATTACKS
- .2 HUMAN REMAINS RECOVERY CALLS
- .3 RUBBISH/GRASS//WILDLAND (31 minutes to 1 Hour)
- .4 HAZ-MAT (AWARENESS/OPERATIONS LEVEL)/WASH DOWN
- .5 LAW ENFORCEMENT ASSISTANCE
- .6 MUTUAL AID
- .7 MEDICAL CALLS

- .8 MVA (PATIENT PACKAGING, SECURE VEHICLE)
- .9 PETROLEUM BASED INCIDENT STANDBY
- .10 TRAFFIC CONTROL
- .11 WIRELINE INCIDENTS (ALL TYPES)

6.1.4. III CATEGORY III. A Rate of \$ 433.00 per incident, as set forth, shall apply, during the terms of this Contract for:

- .1 BASIC FIRST AID
- .2 RUBBISH/BRUSH/GRASS/WILDLAND (30 minutes & below)
- .3 FALSE ALARM CALL
- .4 GOOD INTENT CALLS
- .5 LANDING ZONE
- .6 SERVICE CALLS

7.0. ASSIGNMENT

In the event a Rural Fire District(s) is created for the rural, non-incorporated areas of Hidalgo County, this contract may be assigned by the County to such District, and Entity shall look solely to the District(s) to perform and assume all Obligations and Responsibilities of the County.

8.0. AUDIT

Any and all requests from Entity for reimbursement from County or any past reimbursements made under this contract or its predecessors shall be subject to audit by the County Auditor's Office, and/or the Fire Marshal. Should an audit procedure be invoked, Entity agrees to provide any and all records, photographs, videos, or other documents, pertaining to any request or claim for reimbursement made or paid hereunder that are requested by the Auditor or Fire Marshal. Should the County Auditor determine that any payments made were not properly claimed under the terms of this contract, Entity agrees to remit the amount of payments so found by the County Auditor to the County within ten (10) working days, following the date of receipt of Entity of County Auditors written determination.

9.0. MISCELLANEOUS

9.1 CONFLICT WITH APPLICABLE LAW. Nothing in this Agreement shall be construed so as to require the commission of any act contrary to law, and whenever there is any conflict between the provision of this Agreement and any present or future law, ordinance, or administrative, executive or judicial regulation, order or decree, or amendment thereof, contrary to which the parties have no legal right to contract, the latter shall prevail, but in such event the affected provision or provisions of this Agreement shall be modified only to the extent necessary to bring them within the legal requirements and only during the time such conflict exists.

9.2 NO WAIVER. No waiver by any party hereto of any breach of any provision of this Agreement shall be deemed to be a waiver of any preceding or succeeding breach of the same or any other provision hereof.

9.3 ENTIRE AGREEMENT – This agreement contains the entire contract among the parties hereto, and each party acknowledges that no other party has made (either directly or indirectly or through any agent or representative), any representations or agreements in connection with this agreement not specifically set forth herein. This Agreement may be modified or amended only by agreement in writing executed. This Agreement supersedes any and all agreements by and between the parties hereto. All previous agreements concerning the subject matter hereof between the parties are terminated as of the date of this Agreement.

9.4 TEXAS LAW TO APPLY. This agreement shall be construed under and in accordance with the Laws of the State of Texas, and all obligations of the parties created hereunder are performable in Hidalgo County, Texas. The parties hereby consent to personal jurisdiction in Hidalgo County, Texas.

9.5 NOTICE. Except as may be otherwise specifically provided in this Agreement, all notices, demands, request for communications required or permitted hereunder shall be in writing and shall either be (i) personally delivered against a written receipt, or (ii) sent by registered or certified mail, return receipt requested, postage prepaid and addressed to the parties at the addresses set forth below, or at such other addresses as may have been therefore specified by written notice delivered in accordance herewith:

If to Entity City of Pharr
 City Secretary/Fire Chief
 118 S. Cage Blvd.
 Palmview Tx, 78572

If to County: County of Hidalgo
 County Judge's Office
 100 E. Cano St. 2nd Floor, Edinburg, Texas 78539 or
 P.O. Box 1356, Edinburg, Texas 78540

Each notice, demand, request or communication which shall be delivered or mailed in the manner described above shall be deemed sufficiently given for all purposes of such time as it is personally delivered to the addressee or, if mailed, at such time as it is deposited in the United States Mail.

9.6 ADDITIONAL DOCUMENTS. The parties hereto covenant and agree that they will execute such other and further instruments and documents as are or may become necessary or convenient to effectuate and carry out the terms of this Agreement.

9.7 SUCCESSORS. This agreement shall be binding upon and insure to the benefit of the parties hereto and their respective heirs, executors, administrators, legal representatives, successors, and assigns where permitted by this Agreement.

9.8 HEADINGS. The headings and captions contained in this Agreement are solely for convenient reference and shall not be deemed to affect the meaning or interpretation of any provision or paragraph hereof.

9.9 GENDER and NUMBER. All pronouns used in this Agreement shall include the other gender, whether used in the masculine, feminine, or neutral gender, and the singular shall include the plural whenever and as often as may be appropriate.

9.10 AUTHORITY TO EXECUTE. The execution and performance of this Agreement by each of the parties hereto has been duly authorized by all necessary laws, resolutions, ordinances, or governing body action, and the Agreement constitutes the valid and enforceable obligations of the parties hereto in accordance with its terms.

9.11 PERFORMANCE of GOVERNMENT FUNCTIONS. Each party hereto is entering into this Agreement for the purpose of providing for governmental services or functions, and will pay for such services out of current revenues available to the paying party as herein provided.

9.12 IMMUNITIES. Nothing in this Agreement is intended to and County does not hereby waive, release or relinquish any right to assert any of the defenses County enjoys by virtue of

9.13 COMMITMENT of CURRENT REVENUES. In the event that, during any term hereof, the Commissioners Court does not appropriate sufficient funds to meet the obligations of County under this Agreement, County may terminate this Agreement upon ninety (90) days written notice to Company. The County agrees, however, to use reasonable efforts to secure funds necessary for the continued performance of this Agreement. The parties intend this provision to be a continuing right to terminate this Agreement at the expiration of each budget period of the County.

WITNESS THE HANDS OF THE PARTIES

ENTITY: City of Pharr

By:

Date _____

ATTEST:

City Secretary

COUNTY OF HIDALGO

Richard Cortez

12/12/21

Richard Cortez, County Judge Date

ATTEST:

Arturo Guajardo, Jr.

Arturo Guajardo, Jr., County Clerk



Approved as to Form:

Office of Criminal District Attorney's Office
Ricardo Rodriguez, Jr.

By:

Victor M. Garza
Victor M. Garza, Assistant District Attorney

APPROVED BY
COMMISSIONERS COURT
ON: *12/14/21*

EXHIBIT "A"

Hidalgo County Rural Emergency Service Incident Report

(FORM MUST BE COMPLETED IN INK OR TYPED ON ALL INCIDENTS FOR REIMBURSEMENT) (Exhibit A)

DEPARTMENT: _____		COUNTY INCIDENT: _____	
DATE : _____	ALARM TIME : _____	ARRIVAL TIME: _____	DEPART TIME: _____
SITUATION REPORTED: _____		SITUATION FOUND: _____	
MUTUAL AID: _____ GIVEN: _____ RECEIVED: _____ DEPARTMENT: _____			
_____ NON-APPLICABLE		DEPARTMENT: _____	
CALLER NAME: _____		REQUESTING PERSON: _____	
CALLER NAME: _____			
CALLER ADDRESS: _____		OTHER: _____	PHONE: _____
CALLER PHONE: _____		WALK-IN: _____	
INCIDENT LOCATION: _____			
OCCUPANT NAME: _____		OWNER NAME: _____	
OWNER ADDRESS: _____			
OWNER PHONE #: _____		OCCUPANT PHONE #: _____	
INCIDENT CAUSE: _____			
TYPE OF ACTION TAKEN: _____			
UNITS RESPONDING: _____		UNITS COMMITTED: _____	
# OF PERSONNEL: _____	MILEAGE (ROUND TRIP): _____	ADVISED COUNTY FIRE MARSHAL: YES _____ NO: _____	
COMMENTS: _____ _____ _____			
INCIDENT COMMANDER: _____		REPORT PREPARED BY: _____	
ESTIMATED \$ LOSS: _____		ATTEST: _____ FIRE CHIEF	

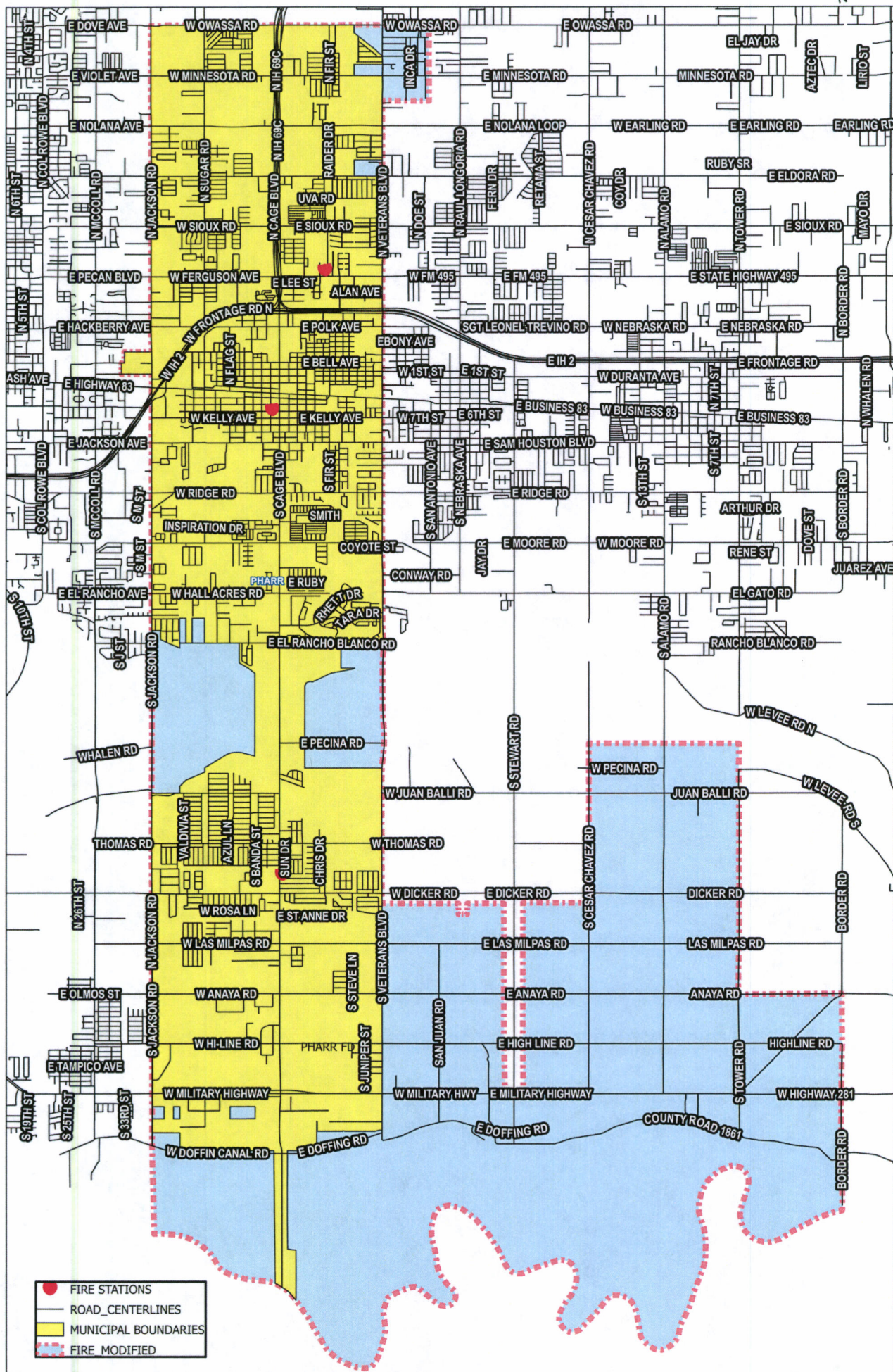
REIMBURSEMENT REQUESTED: \$433.00 \$921.00 \$1,858.00

HCFO Approval Amount: \$433.00 \$921.00 \$1,858.00

EXHIBIT “B”

PAY OUT PLAN:			
	2022	2023	2024
CATEGORY I	\$ 1,858	\$ 1,892	\$ 1,926
CATEGORY II	\$ 921	\$ 938	\$ 955
CATEGORY II	\$ 433	\$ 441	\$ 449

EXHIBIT “C”





AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.C.

DATE SUBMITTED: January 24, 2022

MEETING DATE: February 7, 2022

FROM: Pilar Rodriguez, Fire Chief

DEPARTMENT: Fire

DIRECTOR: Pilar Rodriguez

Agenda Item: Consideration and action, if any, on Memorandum of Understanding between the Pharr, McAllen, Edinburg and San Juan Fire Departments to provide automatic mutual aid on Interstate 2 and Interstate 69 Central as part of the TxDOT Interchange Construction Project.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: With the construction of the Pharr Interchange Project in full swing, fire department emergency response is being delayed due to the temporary and/or permanent closure of roadway travel lanes and/or exit/entrance ramps within the project limits. In order to improve response times, the Pharr, McAllen, Edinburg and San Juan Fire Departments are proposing to provide automatic mutual aid for the various segments of Interstate 2 and Interstate 69 Central. Depending on the segment of roadway, multiple departments will be dispatched simultaneously as one department may have a faster or advantageous response to a roadway segments outside their jurisdictions, thus improving response time for all agencies that are a party to this MOU.

Fiscal Consideration: Not applicable

Staff Recommendation: Based on review by this office, staff recommends approval of the MOU between the Pharr, McAllen, Edinburg and San Juan Fire Departments to provide automatic mutual aid for emergency incidents impacted by construction of the Pharr Interchange Project.

Alternatives: Disapprove the MOU

Exclude Material from Public Packet? No

Reason: Not applicable

ROUTING:

Pilar Rodriguez

Patricia Rigney

Anali Alanis

City Management Office

Created/Initiated - 1/24/2022

Approved - 2/4/2022

Approved - 2/4/2022

Final Approval - 2/4/2022

MEMORANDUM OF UNDERSTANDING
BETWEEN
McALLEN, PHARR, SAN JUAN AND EDINBURG
FIRE DEPARTMENTS

This memorandum of understanding (“**MOU**”) by and between the McAllen, Pharr, San Juan and Edinburg Fire Departments for purposes of identifying the parties’ respective roles and responsibilities associated with emergency response to incidents on Interstate 2 and Interstate 69 Central during the course of roadway construction for the Pharr Interchange Project.

WHEREAS, the participating fire departments in this MOU will operate under the provisions for mutual aid authorized by Chapter 418.109 (d) of the Texas Local Government Code; and

WHEREAS, the MOU will delineate the roles and responsibilities of each participating fire department; and

WHEREAS, the mutual cooperation between all parties is in the best interest of the citizens in need of emergency services by improving response times that have been reduced due to construction of the Pharr Interchange Project, which impacts all the jurisdictions that are party to this MOU;

NOW THEREFORE, BE IT RESOLVED that the parties hereby agree as follows for the mutual benefit of all:

MUTUAL AID RESPONSE SEGMENT

Section 1. The City of Pharr Fire Department will provide mutual aid for motor vehicle accidents, vehicles fires, grass fires, medical calls or a request for other emergency services for the following section of Interstate 2 outside of Pharr’s jurisdiction:

- a. Westbound Main Lanes of Interstate 2 between Jackson Road and McColl Road.
- b. Eastbound Main Lanes of Interstate 2 between Veterans Road and Ceasar Chavez Road.

Section 2. The City of McAllen Fire Department will provide mutual aid for motor vehicle accidents, vehicles fires, grass fires, medical calls or a request for other emergency services for the following sections of Interstate 2 outside of McAllen’s jurisdiction:

- a. Eastbound Main Lanes of Interstate 2 between Jackson Road and Ceasar Chavez Road

Section 3. The City of San Juan Fire Department will provide mutual aid for motor vehicle accidents, vehicles fires, grass fires, medical calls or a request for other emergency services for the following sections of Interstate 2 and Interstate 69 Central outside of San Juan's jurisdiction:

- a. Westbound Main Lanes of Interstate 2 between Veterans Road and McColl Road.
- b. Northbound Main Lanes of Interstate 69 Central between Interstate 2 and Nolana Loop.

Section 4. The City of Edinburg Fire Department will provide mutual aid for motor vehicle accidents, vehicles fires, grass fires, medical calls or a request for other emergency services for the following sections of Interstate 69 Central outside of Edinburg's jurisdiction:

- a. Southbound Main Lanes of Interstate 69 Central between Owassa Road and Interstate 2.

RESPONSIBILITY OF AUTHORITY HAVING PRIMARY JURISDICTION

Section 1. The authority having primary jurisdiction for emergency response shall still be obligated to respond to the emergency incident on the roadway segment within their response area.

Section 2. In the event the jurisdiction requested to provide mutual aid does not have the resources available to answer the request, the agency is under no obligation to respond to the incident and may decline the request.

Section 3. All the jurisdictions party to the MOU agree, to the extent possible, to implement dispatching protocols and equipment that will allow for simultaneous notification of the multiple departments requested to respond to an emergency incident.

TERM OF MOU

This memorandum of understanding will remain in effect until construction of the Pharr Interchange Project improvements are substantially complete or all parties agree in writing that mutual aid is no longer needed.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be executed by their duly authorized representatives as of the date first written above.

CITY OF McALLEN FIRE DEPT

By: _____
Name: James Schultz
Title: Fire Chief

CITY OF PHARR FIRE DEPT

By: _____
Name: Pilar Rodriguez, PE
Title: Fire Chief

CITY OF SAN JUAN FIRE DEPT

By: _____
Name: Tirso Garza
Title: Fire Chief

CITY OF EDINBURG FIRE DEPT

By: _____
Name: Shawn Snider
Title: Fire Chief



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.D.

DATE SUBMITTED: February 1, 2022

MEETING DATE: February 7, 2022

FROM: Maritza Magallan, Purchasing
Administrative Assistant

DEPARTMENT: Purchasing

DIRECTOR: Ignacio Amezcua

Agenda Item: Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Fire Department Uniforms with Casco Industries, Inc. from La Porte, Texas.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Contract Extension for the Fire Department Uniforms, Year 3 of 3, Project# 1920-01-515-SP006-268

Fiscal Consideration: N/A

Staff Recommendation: Staff recommended approval to extend the Supply Contract for 1 additional year, being the last extension

Alternatives: N/A

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Maritza Magallan
Ignacio Amezcua
Pilar Rodriguez
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 2/1/2022
Approved - 2/1/2022
Approved - 2/3/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

**FINAL EXTENSION OF AGREEMENT
FOR THE PURCHASE AND DELIVERY OF FIRE DEPARTMENT UNIFORMS**

THIS FINAL EXTENSION OF AGREEMENT FOR THE PURCHASE AND DELIVERY OF FIRE DEPARTMENT UNIFORMS (ITEMS: 2,5,7,14 & 15) made and entered into the _____ day of February, 2022 by and between the **City of Pharr** hereinafter referred to as "CITY" and having its principal place of business at 118 S. Cage, Pharr TX 78577 AND **Casco Industries, Inc.**, hereinafter referred to as "CONTRACTOR" and having its principal place of business at 705 S. 8th Street, La Porte, TX 77571.

WITNESSETH:

WHEREAS, CITY and CONTRACTOR entered into an Agreement for the Purchase and Delivery of Fire Department Uniforms (Items: 2,5,7,14 & 15) dated, February 17, 2020, by which CONTRACTOR serves as the primary vendor to provide all uniforms required for the Purchase and Delivery of Fire Department Uniforms to the CITY on an as-needed basis pursuant to Request for Proposals numbered; **Bid No: 1920-01-515-SP006-268** and

WHEREAS, the current term expires on February 17, 2022; and

WHEREAS, the City reserved the right to extend said contract for two (2) additional years, in one (1) year increments if the Contractor's performance is satisfactory; and

WHEREAS, in 2021, the City extended the term for one (1) additional year; and

WHEREAS, the City is hereby extending the term for one (1) final additional year.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE MUTUAL COVENANTS CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

1. Term of the Agreement is hereby modified so as to extend the term thereof until February 17, 2023. This will be the final extension available on this agreement.

IN WITNESS WHEREOF this extension of Agreement for the Purchase and Delivery of Fire Department Uniforms has been signed and sealed, in duplicate, by the respective parties hereto.

DATED this _____ day of February, 2022 by the **CITY** of Pharr.

CITY OF PHARR

By: _____
Ed Wylie, Interim City Manager

Approved As to Form:

By: _____
Patricia Rigney, City Attorney

DATED this ____ day of February, 2022 by **CASCO Industries, Inc.**

CASCO Industries, Inc.

By: _____

Title

Witness

Print Name



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.E.

DATE SUBMITTED: February 1, 2022

MEETING DATE: February 7, 2022

FROM: Maritza Magallan, Purchasing
Administrative Assistant

DEPARTMENT: Purchasing

DIRECTOR: Ignacio Amezcua

Agenda Item: Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Fire Department Uniforms with Galls, LLC from Lexington, Kentucky.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Contract Extension for the Fire Department Uniforms , Year 3 of 3, Project# 1920-01-515-SP006-268

Fiscal Consideration: N/A

Staff Recommendation: Staff recommended approval to extend the Supply Contract for 1 additional year, being the last extension.

Alternatives: N/A

Exclude Material from Public Packet? No

Reason: N/A

ROUTING:

Maritza Magallan
Ignacio Amezcua
Pilar Rodriguez
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 2/1/2022
Approved - 2/1/2022
Approved - 2/3/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

**FINAL EXTENSION OF AGREEMENT
FOR THE PURCHASE & DELIVERY OF FIRE DEPARTMENT UNIFORMS**

THE FINAL EXTENSION OF AGREEMENT FOR THE PURCHASE & DELIVERY OF FIRE DEPARTMENT UNIFORMS (ITEMS 1,3,4,6,8-13), made and entered into the _____ day February, 2022 by and between the **City of Pharr** hereinafter referred to as "CITY" and having its principal place of business at 118 S. Cage, Pharr TX 78577 AND **Galls, LLC**, hereinafter referred to as "CONTRACTOR" and having its principal place of business at 1340 Russel Cave Rd., Lexington, KY 40505.

WITNESSETH:

WHEREAS, CITY and CONTRACTOR entered into an Agreement for the Purchase & Delivery of Fire Department Uniforms (Items 1,3,4,6,8-13) dated, February 17, 2020 by which CONTRACTOR serves as the primary vendor to provide uniforms required for the Purchase & Delivery of Fire Department Uniforms to the CITY on an as-needed basis pursuant to Request for Proposals numbered; **Project #1920-01-515-SP006-268** and

WHEREAS, the current term expires on **February 17, 2022**; and

WHEREAS, the City reserved the right to extend said contract for two (2) additional years, in one (1) year increments if the Contractor's performance is satisfactory; and

WHEREAS, in 2021, the City extended the term for one (1) additional year; and

WHEREAS, the City is hereby extending the term for one (1) final additional year.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE MUTUAL COVENANTS CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

1. Term of the Agreement is hereby modified so as to extend the term thereof until day of February 17, 2023. The CITY reserves the right to extend for one (1) additional year.

IN WITNESS WHEREOF this extension of Agreement for the Purchase & Delivery of Fire Department Uniforms has been signed and sealed, in duplicate, by the respective parties hereto.

DATED this _____ day of February, 2022 by the **CITY** of Pharr.

CITY OF PHARR

By: _____
Ed Wylie, Interim City Manager

Approved As to Form:

By: _____
Patricia Rigney, City Attorney

DATED this ____ day of February, 2022 by **GALLS, LLC**

GALLS, LLC

By: _____

Title

Witness

Print Name



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.F.

DATE SUBMITTED: February 3, 2022

MEETING DATE: February 7, 2022

FROM: Maritza Magallan, Purchasing
Administrative Assistant

DEPARTMENT: Purchasing

DIRECTOR: Ignacio Amezcua

Agenda Item: Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment for the Fire Department to NAFECO INC. from Decatur, AL.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Contract extension for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment to NAFECO (Items 1 & 6) Year 3 of 3, Project# 1920-01-515-SP005-102

Fiscal Consideration: n/a

Staff Recommendation: Staff recommends extending the contract for one additional year, being the last extension

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Maritza Magallan
Ignacio Amezcua
Pilar Rodriguez
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 2/3/2022
Approved - 2/3/2022
Approved - 2/3/2022
Approved - 2/4/2022
Approved - 2/4/2022
New - 1/1/1900

**FINAL EXTENSION OF AGREEMENT
FOR THE PURCHASE AND DELIVERY OF STRUCTURAL FIREFIGHTING PERSONAL PROTECTIVE
EQUIPMENT**

THIS FINAL EXTENSION OF AGREEMENT FOR THE PURCHASE AND DELIVERY OF STRUCTURAL FIREFIGHTING PERSONAL PROTECTIVE EQUIPMENT (Item 1 and 6), made and entered into the _____ day of February, 2022 by and between the **City of Pharr** hereinafter referred to as "CITY" and having its principal place of business at 118 S. Cage, Pharr TX 78577 AND **NAFECO Inc.**, hereinafter referred to as "CONTRACTOR" and having its principal place of business at 1515 W. Moulton St., Decatur, AL 35601.

WITNESSETH:

WHEREAS, CITY and CONTRACTOR entered into an Agreement for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment dated, January 6, 2020, by which CONTRACTOR serves as the primary vendor to provide Purchase and Delivery of Structural Firefighting Personal Protective Equipment (Item 1 and 6) to the CITY on an as-needed basis pursuant to Request for Proposals numbered; **Bid No: 1920-01-515-SP005-102** and

WHEREAS, the current term expired on January 6, 2022; and

WHEREAS, the City reserved the right to extend said contract for two (2) additional years, in one (1) year increments if the Contractor's performance is satisfactory; and

WHEREAS, in 2021, the City extended the term for one (1) additional year; and

WHEREAS, the City elected to extend the agreement prior to its expiration, but had not reduced it to writing; and

WHEREAS, the City is hereby extending the term for one (1) final additional year.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE MUTUAL COVENANTS CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

1. Term of the Agreement is hereby modified so as to extend the term thereof until January 6, 2023. This will be the final extension available on this agreement.

IN WITNESS WHEREOF this extension of Agreement for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment (Item 5) has been signed and sealed, in duplicate, by the respective parties hereto.

DATED this _____ day of February, 2022 by the **CITY** of Pharr.

CITY OF PHARR

By: _____
Ed Wylie, Interim City Manager

Approved As to Form:

By: _____
Patricia Rigney, City Attorney

DATED this ____ day of February, 2022 by **NAFECO Inc.**

NAFECO Inc.

By: _____

Title

Witness

Print Name



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.G.

DATE SUBMITTED: February 4, 2022

MEETING DATE: February 7, 2022

FROM: Ignacio Amezcua, Director

DEPARTMENT: Purchasing

DIRECTOR: Ignacio Amezcua

Agenda Item: Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment for the Fire Department to DELTA Industrial Service and Supply from Port Neches, Texas.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Contract extension for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment for the Fire Department to DELTA Industrial Service and Supply item (5) Year 3 of 3. Project# 1920-01-515-SP005-102.

Fiscal Consideration: n/a

Staff Recommendation: Staff recommends extending the contract for one additional year, being the last extension

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Ignacio Amezcua
Ignacio Amezcua
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
New - 1/1/1900

**FINAL EXTENSION OF AGREEMENT
FOR THE PURCHASE AND DELIVERY OF STRUCTURAL FIREFIGHTING PERSONAL PROTECTIVE
EQUIPMENT**

THIS FINAL EXTENSION OF AGREEMENT FOR THE PURCHASE AND DELIVERY OF STRUCTURAL FIREFIGHTING PERSONAL PROTECTIVE EQUIPMENT (Item 5), made and entered into the _____ day of February, 2022 by and between the **City of Pharr** hereinafter referred to as "CITY" and having its principal place of business at 118 S. Cage, Pharr TX 78577 AND **Delta Industrial Service and Supply**, hereinafter referred to as "CONTRACTOR" and having its principal place of business at 3159 Summit Drive, Port Neches, TX 77651.

WITNESSETH:

WHEREAS, CITY and CONTRACTOR entered into an Agreement for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment dated, January 6, 2020, by which CONTRACTOR serves as the primary vendor to provide Purchase and Delivery of Structural Firefighting Personal Protective Equipment (Item 5) to the CITY on an as-needed basis pursuant to Request for Proposals numbered; **Bid No: 1920-01-515-SP005-102** and

WHEREAS, the current term expired on January 6, 2022; and

WHEREAS, the City reserved the right to extend said contract for two (2) additional years, in one (1) year increments if the Contractor's performance is satisfactory; and

WHEREAS, in 2021, the City extended the term for one (1) additional year; and

WHEREAS, the City elected to extend the agreement prior to its expiration, but had not reduced it to writing; and

WHEREAS, the City is hereby extending the term for one (1) final additional year.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE MUTUAL COVENANTS CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

1. Term of the Agreement is hereby modified so as to extend the term thereof until January 6, 2023. This will be the final extension available on this agreement.

IN WITNESS WHEREOF this extension of Agreement for the Purchase and Delivery of Structural Firefighting Personal Protective Equipment (Item 5) has been signed and sealed, in duplicate, by the respective parties hereto.

DATED this _____ day of February, 2022 by the **CITY** of Pharr.

CITY OF PHARR

By: _____
Ed Wylie, Interim City Manager

Approved As to Form:

By: _____
Patricia Rigney, City Attorney

DATED this ____ day of February, 2022 by **Delta Industrial Service and Supply**

Delta Industrial Service and Supply

By: _____

Title

Witness

Print Name



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.H.

DATE SUBMITTED: February 3, 2022

MEETING DATE: February 7, 2022

FROM: Maritza Magallan, Purchasing
Administrative Assistant

DEPARTMENT: Purchasing

DIRECTOR: Ignacio Amezcua

Agenda Item: Consideration and action, if any, authorizing City Manager to extend Supply Contract for the Purchase and Delivery of Fire Department Active Wear to North Lean LTD dba Printex Express from Pharr, Texas.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Supply Contract extension for the purchase and delivery of Fire Department Active Wear, year 3 of 3, Project# 1920-01-515-SP003-288

Fiscal Consideration: n/a

Staff Recommendation: staff recommends to extend the supply contract for the Fire Department Active Wear for one additional year, being the last extension

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Maritza Magallan
Ignacio Amezcua
Pilar Rodriguez
Karla Saavedra
Patricia Rigney
Anali Alanis
City Management Office

Created/Initiated - 2/3/2022
Approved - 2/3/2022
Approved - 2/3/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

**FINAL EXTENSION OF AGREEMENT
FOR THE PURCHASE AND DELIVERY OF FIRE DEPARTMENT ACTIVE WEAR**

THIS FINAL EXTENSION OF AGREEMENT FOR THE PURCHASE AND DELIVERY OF FIRE DEPARTMENT ACTIVE WEAR made and entered into the _____ day of February, 2022 by and between the **City of Pharr** hereinafter referred to as "CITY" and having its principal place of business at 118 S. Cage, Pharr TX 78577 AND **North Lean LTD dba Printex Express**, hereinafter referred to as "CONTRACTOR" and having its principal place of business at 401 E. Nolana Loop, Pharr, TX 78577.

WITNESSETH:

WHEREAS, CITY and CONTRACTOR entered into an Agreement for the Purchase and Delivery of Fire Department Active Wear dated, January 6, 2020, by which CONTRACTOR serves as the primary vendor to provide all active wear required for the Purchase and Delivery of the Fire Department Active Wear to the CITY on an as-needed basis pursuant to Request for Proposals numbered; **Bid No: 1920-01-515-SP003-288** and

WHEREAS, the current term expired on **January 6, 2022**; and

WHEREAS, the City reserved the right to extend said contract for two (2) additional years, in one (1) year increments if the Contractor's performance is satisfactory; and

WHEREAS, in 2021, the City extended the term for one (1) additional year; and

WHEREAS, the City elected to extend the agreement prior to its expiration, but had not reduced it to writing; and

WHEREAS, the City is hereby extending the term for one (1) final additional year.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE MUTUAL COVENANTS CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

1. Term of the Agreement is hereby modified so as to extend the term thereof until January 6, 2023. This will be the final extension available on this agreement.

IN WITNESS WHEREOF this extension of Agreement for the Purchase and Delivery of Fire Department Active Wear has been signed and sealed, in duplicate, by the respective parties hereto.

DATED this _____ day of February, 2022 by the **CITY of Pharr**.

CITY OF PHARR

By: _____
Ed Wylie, Interim City Manager

Approved As to Form:

By: _____
Patricia Rigney, City Attorney

DATED this ____ day of February, 2022 by **North Lean LTD dba Printex Express**

North Lean LTD dba Printex Express

By: _____

Title

Witness

Print Name



AGENDA MEMORANDUM



BOARD: City Commission

AGENDA ITEM #: 10.I.

DATE SUBMITTED: February 3, 2022

MEETING DATE: February 7, 2022

FROM: Maritza Magallan, Purchasing
Administrative Assistant

DEPARTMENT: Purchasing

DIRECTOR: Ignacio Amezcua

Agenda Item: Consideration and action, if any, authorizing City Manager to extend Service Contract for the Pickup of Used Tires and Rubber Scrap Removal and Disposal/Recycling Services to Texas Land Reclamation dba UTW Tire Collection Services from Donna, Texas.

Classification: Regular

(* If closed session, City Attorney must review and approve.)

Issue: Service Contract Final Extension for the pickup of used tires and rubber scrap removal & disposal/recycling services, year 3 of 3, Project# 1920-01-517-S007-257

Fiscal Consideration: n/a

Staff Recommendation: Staff recommends to extend the Service Contract for one additional year, being the last extension

Alternatives: n/a

Exclude Material from Public Packet? No

Reason: n/a

ROUTING:

Maritza Magallan
Ignacio Amezcua
Olga Garza
Patricia Rigney
Karla Saavedra
Anali Alanis
City Management Office

Created/Initiated - 2/3/2022
Approved - 2/3/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Approved - 2/4/2022
Final Approval - 2/4/2022

**FINAL EXTENSION OF AGREEMENT
FOR THE PICKUP OF USED TIRES & RUBBER SCRAP REMOVAL & DISPOSAL/RECYCLING
SERVICES**

THIS FINAL EXTENSION OF AGREEMENT FOR THE PICKUP OF USED TIRES & RUBBER SCRAP REMOVAL & DISPOSAL/RECYCLING SERVICES, made and entered into the _____ day of February, 2022 by and between the **City of Pharr** hereinafter referred to as "CITY" and having its principal place of business at 118 S. Cage, Pharr TX 78577 AND **Texas Land Reclamation dba UTW Tire Collection Services**, hereinafter referred to as "CONTRACTOR" and having its principal place of business at P.O. Box 1236, Donna, TX 78537

WITNESSETH:

WHEREAS, CITY and CONTRACTOR entered into an Agreement for the Pickup of Used Tires & Rubber Scrap Removal & Disposal/Recycling Services dated, January 20, 2020, by which CONTRACTOR serves as the primary vendor to provide all labor, material, and equipment required for the Pickup of Used Tires & Rubber Scrap Removal & Disposal/Recycling Services to the CITY on an as-needed basis pursuant to Request for Proposals numbered; **Project: 1920-01-517-S007-257**; and

WHEREAS, the current term expired on January 20, 2022; and

WHEREAS, the City reserved the right to extend said contract for two (2) additional years, in one (1) year increments if the Contractor's performance is satisfactory; and

WHEREAS, in 2021, the City extended the term for one (1) additional year; and

WHEREAS, the City elected to extend the agreement prior to its expiration, but had not reduced it to writing; and

WHEREAS, the City is hereby extending the term for one (1) final additional year.

NOW, THEREFORE, IN CONSIDERATION OF THE FOREGOING AND THE MUTUAL COVENANTS CONTAINED HEREIN, IT IS AGREED AS FOLLOWS:

1. Term of the Agreement is hereby modified so as to extend the term thereof until January 20, 2023. This will be the final extension available on this agreement.

IN WITNESS WHEREOF this extension of Agreement for the Pickup of Used Tires & Rubber Scrap Removal & Disposal/Recycling Services has been signed and sealed, in duplicate, by the respective parties hereto.

DATED this _____ day of February, 2022 by the **CITY** of Pharr.

CITY OF PHARR

By: _____
Ed Wylie, Interim City Manager

Approved As to Form:

By: _____
Patricia Rigney, City Attorney

DATED this ____ day of February, 2022 by **Texas Land Reclamation dba UTW Tire Collection Services**

**Texas Land Reclamation dba UTW Tire
Collection Services**

By: _____

Title

Witness

Print Name