



**CITY OF WHARTON
FINANCE COMMITTEE MEETING**

**Monday, June 22, 2020
5:30 PM**


CITY HALL

**NOTICE OF
CITY OF WHARTON
FINANCE COMMITTEE MEETING**

Notice is hereby given that a Finance Committee Meeting will be held on Monday, June 22, 2020 at 5:30 PM at the Wharton City Hall, 120 East Caney Street, Wharton, Texas, at which time the following subjects will be discussed to-wit:

SEE ATTACHED AGENDA

Dated this 18th day of June 2020.


By: 
Andres Garza, Jr., City Manager

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the Finance Committee Meeting is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice on the bulletin board, at City Hall of said City or Town in Wharton, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on June 18, 2020, at 4:30 p.m. and remained so posted continuously for at least 72 hours preceding the scheduled time of said Meeting.

The Wharton City Hall is wheelchair accessible. Access to the building and special parking is available at the primary entrance. Persons with disabilities, who plan to attend this meeting and who may need auxiliary aids or services such as interpreters for persons who are deaf or hearing impaired, readers, or large print, are requested to contact the City Secretary's Office at (979) 532-4811 Ext. 225 or by FAX (979) 532-0181 at least two (2) days prior to the meeting date. **BRILLE IS NOT AVAILABLE.**

Dated this 18th day of June 2020.

CITY OF WHARTON

By: 
Paula Favors
City Secretary



A G E N D A
CITY OF WHARTON
Finance Committee Meeting
Monday, June 22, 2020
City Hall - 5:30 PM

Call to Order.

Roll Call.

Public Comments.

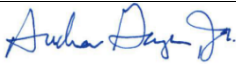
Review & Consider:

1. Minutes from the meeting held May 26, 2020.
2. Resolution: A resolution of the Wharton City Council approving auditing services with Harrison Waldrop & Uherek, LLP for the City of Wharton for a period of three years and authorizing the Mayor of the City of Wharton to execute all documents related to agreements on behalf of the City of Wharton.
3. Resolution: A resolution of the Wharton City Council supporting Wharton County's Application to the Texas Water Development Board for the study of the Waterhole Creek-Caney Creek Basin and committing funds over a two-year period and authorizing the Mayor of the City of Wharton to execute all documents related to said application.
4. Resolution: A resolution of the Wharton City Council authorizing the request to apply to the EDA Cares Act Recovery Assistance Program as part of the FY 2020 Public Works and Economic Adjustment Assistance in support of the expansion of Prime Eco Fluids and authorizing the Mayor of the City of Wharton to execute all documents related to said submission.
5. Resolution: A resolution of the Wharton City Council authorizing and providing for the incurrence of indebtedness for the purpose of providing for the cost of designing, land acquisition and construction of the FM 1301 and Railroad Overpass Project through the Texas Department of Transportation State infrastructure Bank Loan Program and authorizing the Mayor of the City of Wharton to execute all documents related to said submission.
6. Wharton Economic Development Corporation Fiscal Year 2020-2021 Annual Budget.

Adjournment.

City of Wharton
120 E. Caney Street
Wharton, TX 77488

FINANCE COMMITTEE

Meeting Date:	6/22/2020	Agenda Item:	Minutes from the meeting held May 26, 2020.
Attached are a copy of the draft minutes from the meeting held May 26, 2020.			
City Manager: Andres Garza, Jr.		Date: Thursday, June 18, 2020	
Approval: 			
Mayor: Tim Barker			

**MINUTES
OF
CITY OF WHARTON
FINANCE COMMITTEE MEETING
120 EAST CANEY STREET
WHARTON, TEXAS 77488
Monday, May 26, 2020 –5:30 p.m.**

City Manager Andres Garza, Jr. declared a meeting of the City Council Finance Committee duly open for the transaction of business at 5:30 p.m.

Committee Members present were: Councilmember Russell Machann, Councilmember Alice Heard and Mayor Tim Barker.

Committee Member absent was: None.

City Council Member present was: None.

Staff members present were: City Manager Andres Garza, Jr., Assistant to the City Manager Brandi Jimenez, Finance Director Joan Andel and Community Development Director Gwyn Teves.

Staff member absent was: None.

Visitors: None.

Public Comments. There were no public comments.

The first item on the agenda was to review and consider Minutes from the meetings held April 13, 2020. Councilmember Russell Machann made a motion to approve the minutes as presented. Mayor Tim Barker seconded the motion. All voted in favor.

The second item on the agenda was to review and consider Resolution: A resolution of the Wharton City Council establishing a policy for collection of delinquent utility bills for the period of March 23, 2020 through May 31, 2020 and authorizing the City Manager of the City of Wharton to implement said policy. Finance Director Joan Andel stated to the Committee that on March 23, 2020 the City Council advised the City Staff to waive all late fees, penalties and cutoff due to the COVID-19 Pandemic. She stated that the City Staff now must establish a policy to collect the delinquent accounts from March 23, 2020 through May 31, 2020. She stated that the policy would be as followed:

1. Payment plans established for those customers that cannot pay in full on delinquent accounts.
2. Reinstate 5% late fee on accounts on June 16, 2020.
3. Reinstate all cutoffs and penalties effective June 24, 2020 on those customers who are delinquent and have not set up any type of payment plan.

After some discussion, Councilmember Russell Machann made a motion to recommend to the City Council the approval of the policy. Mayor Barker seconded. All voted in favor.

The third item on the agenda was to review and consider FM 1301 Extension and Railroad Overpass Project. The City Staff presented the Committee with an update on the following:

1. Financing for the project.
2. Advance Funding Agreement with the state.
3. Agreement for engineering.

After some discussion, no action was taken.

The fourth item on the agenda was adjournment. Councilmember Russell Machann moved to adjourn. Councilmember Mayor Tim Barker seconded the motion. All voted in favor.

The meeting adjourned at 6:30 p.m.


Andres Garza, Jr., City Manager

FINANCE COMMITTEE

Meeting Date:	6/22/2020	Agenda Item:	Resolution: A resolution of the Wharton City Council approving auditing services with Harrison Waldrop & Uherek, LLP for the City of Wharton for a period of three years and authorizing the Mayor of the City of Wharton to execute all documents related to agreements on behalf of the City of Wharton.
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Attached is a draft resolution approving an agreement with Harrison Waldrop & Uherek, LLP. for auditing services for the City of Wharton. The agreement would be for a period of three years.

Finance Director Joan Andel will be present to answer any questions.

City Manager: Andres Garza, Jr.	Date: Thursday, June 18, 2020
Approval: 	
Mayor: Tim Barker	



City of Wharton
120 E. Caney Street ° Wharton, TX
77488
Phone (979) 532-2491° Fax (979) 532-
0181

MEMORANDUM

To: Mr. Andres Garza, Jr.
City Manager

From: Joan Andel

Date: June 16, 2020

Re: Audit Services

Attached is the engagement letter from Harrison, Waldrop, & Uherek, LLP for auditing services for the three years ending September 30, 2020, 2021, and 2022.

Please place this item on the Finance Committee meeting for June 22, 2020 for approval and recommendation to the City Council.

Should you have any questions, please contact me.

Thank you.

HARRISON, WALDROP & UHEREK, L.L.P.

HWU

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June 9, 2020

The Honorable Mayor and
Members of the City Council
City of Wharton
Wharton, Texas 77488

We are pleased to confirm our understanding of the services we are to provide the City of Wharton, Texas (the "City") for the years ended September 30, 2020, 2021, and 2022. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of the City as of and for the years ended September 30, 2020, 2021, and 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's 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. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Pension Information
3. Historical Other Postemployment Benefits Information

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly 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 and will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditors' report on the financial statements:

1. Combining and Individual Fund Statements and Schedules
2. Schedule of Expenditures of Federal Awards

The following other information accompanying the financial statements will not be subject to the auditing procedures applied in our audit of the financial statements, and our auditors' report will not provide an opinion or any assurance on that other information.

1. Introductory Section
2. Statistical Data

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements taken as a whole. The objective also includes reporting on –

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will include a paragraph that states that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will include a paragraph that states that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Mayor and members of the City Council. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or

abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, an unavoidable risk exists that some material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements, and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on the internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on the City's major programs. For federal programs that are included in the 2019 Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the 2019 Compliance Supplement identifies as being subject to audit. The purpose of those procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of the City in conformity with U.S. generally accepted accounting principles and the Uniform Guidance based on the information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for (1) designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on the first day of audit fieldwork.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the supplementary information which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

With regard to using the auditors' report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

Also, with regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will maintain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. If applicable, we will provide copies of our report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period.

We will provide copies of our reports to the City; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Harrison, Waldrop & Uherek, L.L.P. and constitutes confidential information. However, subject to applicable laws or regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a cognizant or oversight agency for audit or its designee, a federal agency providing direct or indirect funding, or the U.S. General Accounting Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Harrison, Waldrop & Uherek, L.L.P. personnel. Furthermore, upon request, we may provide photocopies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

The Honorable Mayor and
Members of the City Council

June 9, 2020

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant agency, oversight agency or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit during the month of September of the respective year and to issue our reports no later than March 31 of the year following. Mr. Stephen W. Van Manen, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, travel, copies, telephone, etc.). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Based on our preliminary estimates, the fee for the audit should not exceed \$25,950. This estimate is based on anticipated cooperation from your personnel, the completion of various analysis schedules that will be provided prior to the start of fieldwork, the availability of requested information, and the assumption that unexpected circumstances will not be encountered during the audit. Fees for any additional services provided outside the scope of the audit of the City's financial statements will be billed based upon our standard hourly rates which range from \$85 to \$115 per hour.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our 2017 peer review report accompanies this letter.

We appreciate the opportunity to be of service to the City of Wharton, Texas and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



HARRISON, WALDROP & UHEREK, L.L.P.
Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of the City of Wharton, Texas.

Mayor

By: _____ Title: _____ Date: _____

FARRIS & FARRIS, CPA'S

CERTIFIED PUBLIC ACCOUNTANTS

PAUL W. FARRIS, CPA
DEBRA E. FARRIS, CPA

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Report on the Firm's System of Quality Control

January 8, 2018

To the Owners

Harrison, Waldrop and Uherek LLP

And the Peer Review Committee of the Texas Society of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Harrison, Waldrop and Uherek LLP (the firm) in effect for the year ended June 30, 2017. Our review was conducted in accordance with the standards for Performing and Reporting on Peer Reviews established by the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included audits performed under Government Auditing Standards including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

MEMBER
TEXAS SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS* AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

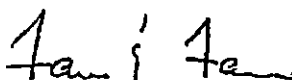
Deficiency Identified in the Firm's System of Quality Control

We noted the following deficiency during our review:

- (1) The firm's quality control policies and procedures regarding engagement performance has not been adequately complied with to provide reasonable assurance that audit engagements are consistently performed in accordance with professional standards. The firm requires that engagement personnel are appropriately qualified to perform specialized industry audit engagements and use third party obtained checklists in performing these engagements. In one audit of a governmental entity subject to Uniform Guidance, the engagement partner did not have adequate experience in performing this type of engagement and selectively used checklists in performing the engagement. As a result, audit and uniform guidance planning documentation and procedures performed, disclosures and reporting deficiencies were noted. In our opinion, this inadequate documentation and reporting contributed to this engagement performed by the firm not conforming with professional standards in all material respects.

Opinion

In our opinion, except for the deficiencies previously described, the system of quality control for the accounting and auditing practice of Harrison, Waldrop and Uherek LLP in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiencies or fail. Harrison, Waldrop and Uherek LLP has received a peer review rating of pass with deficiency.



Farris & Farris CPA's

**CITY OF WHARTON
RESOLUTION NO. 2020-XX**

A RESOLUTION OF THE WHARTON CITY COUNCIL APPROVING AUDITING SERVICES WITH HARRISON, WALDROP & UHEREK LLP FOR THE CITY OF WHARTON FOR A PERIOD OF THREE YEARS AND AUTHORIZING THE MAYOR OF THE CITY OF WHARTON TO EXECUTE ALL DOCUMENTS RELATED TO AGREEMENTS ON BEHALF OF THE CITY OF WHARTON.

WHEREAS, The Wharton City Council wishes to authorize the Mayor of the City of Wharton to execute an agreement with Harrison, Waldrop & Uherek, LLP to conduct the City of Wharton’s Annual Financial Audit; and,

WHEREAS, The City of Wharton and Harrison, Waldrop & Uherek, LLP wishes to be bound by the conditions as set forth in the agreement.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS as follows:

Section I. That the Wharton City Council hereby authorizes the Mayor of the City of Wharton, Texas to execute an agreement with Harrison, Waldrop & Uherek, LLP to conduct the City of Wharton’s Annual Financial Audit.

Section II. Harrison, Waldrop & Uherek, LLP and the City of Wharton are hereby bound by the conditions as set forth in the agreement.

Section III. That this resolution shall become effective immediately upon its passage.

Passed, Approved, and Adopted this 22nd day of June 2020.

CITY OF WHARTON

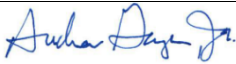
By: _____
TIM BARKER
Mayor

ATTEST:

PAULA FAVORS
City Secretary

City of Wharton
 120 E. Caney Street
 Wharton, TX 77488

FINANCE COMMITTEE

Meeting Date:	6/22/2020	Agenda Item:	Resolution: A resolution of the Wharton City Council supporting Wharton County’s Application to the Texas Water Development Board for the study of the Waterhole Creek-Caney Creek Basin and committing funds over a two-year period and authorizing the Mayor of the City of Wharton to execute all documents related to said application.
<p>Wharton County has submitted an application to the Texas Water Development Board (TWDB) for a study of the Waterhole Creek – Caney Creek Basin for a Flood Protection Planning Study and has requested a letter of support and a commitment of \$18,000 from the City. It will take over a period of two years to complete the study if the grant application is approved.</p> <p>The study will involve a complete H&H study of this entire watershed from the City of Wharton down to the Gulf Intracoastal Waterway. This study will include new field survey of all bridges and culverts, new hydrologic modeling, new unsteady hydraulic modeling, flood reduction/conveyance improvement alternative analysis, regional detention location analysis and development of an overall drainage master plan for all of Lower Caney Creek. This study will be jointly funded by Wharton Co., Matagorda Co., TWDB (FIF Grant program), and possibly Matagorda Co. DD1.</p>			
City Manager: Andres Garza, Jr.		Date: Thursday, June 18, 2020	
Approval: 			
Mayor: Tim Barker			



City of Wharton

120 E. Caney • Wharton, TX 77488
Phone (979) 532-2491 • Fax (979) 532-0181

MEMORANDUM

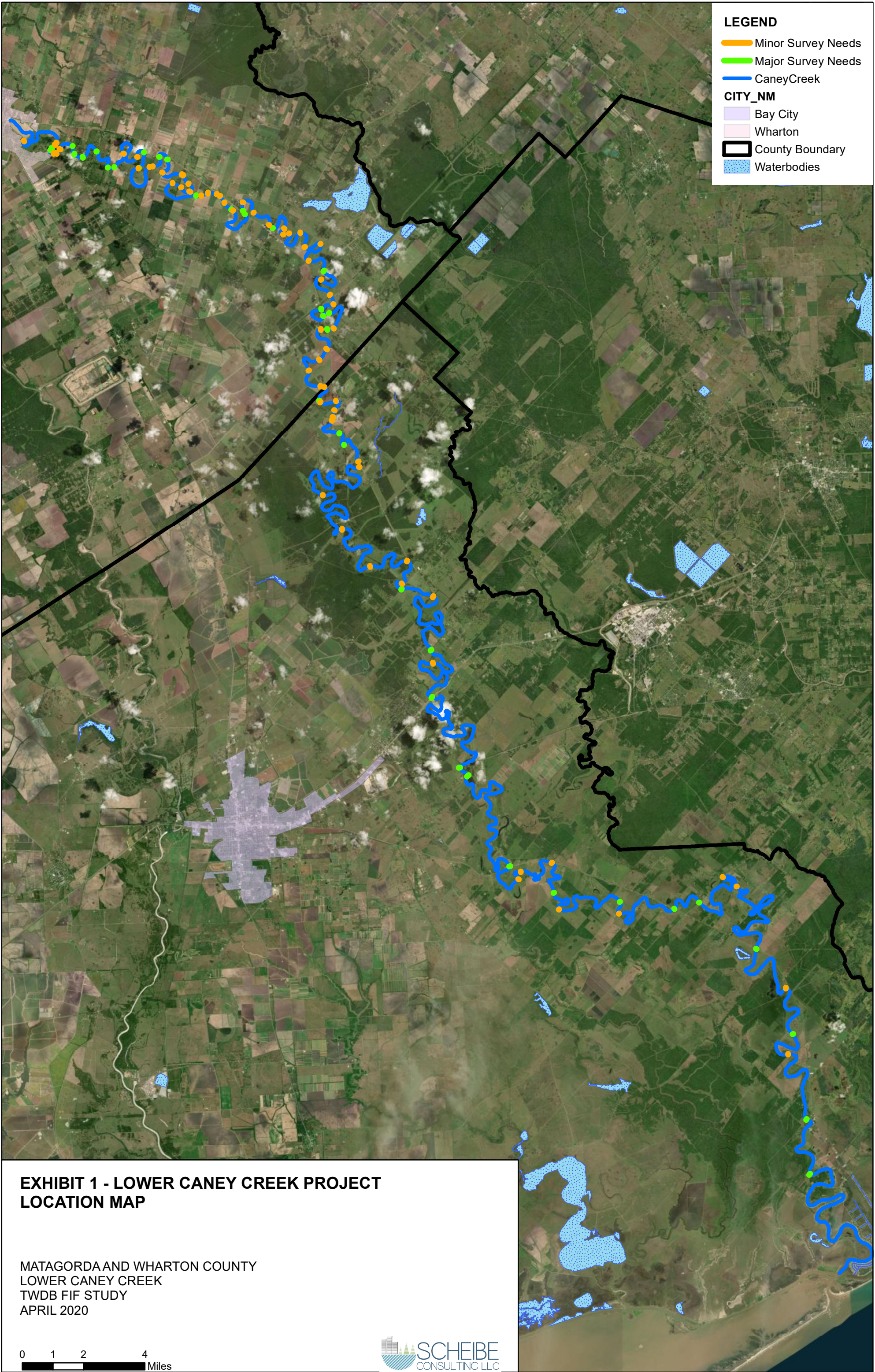
DATE: June 16, 2020
FROM: Gwyneth Teves, Community Development Director
TO: Andres Garza, Jr., City Manager
SUBJECT: Recommendation for letter of support and participation with Wharton County in the Caney Creek Basin Flood Protection Planning Study

Wharton County submitted an application to the TWDB for a study of the Waterhole Creek – Caney Creek Basin for a Flood Protection Planning Study and has requested a letter of support and a commitment of \$18,000 over a period of 2 years to complete the study if the grant application is approved.

The study will involve a complete H&H study of this entire watershed from the City of Wharton down to the Gulf Intracoastal Waterway. This study will include new field survey of all bridges and culverts, new hydrologic modeling, new unsteady hydraulic modeling, flood reduction/conveyance improvement alternative analysis, regional detention location analysis and development of an overall drainage master plan for all of Lower Caney Creek. This study will be jointly funded by Wharton Co., Matagorda Co., TWDB (FIF Grant program), and possibly Matagorda Co. DD1.

It is my recommendation that the City of Wharton City Council ratify the letter of support provided by the Mayor and consider participation in the study.

If you should have any questions, please contact me at 979-532-2491 ext. 238. Thank You.



LEGEND

- Minor Survey Needs
- Major Survey Needs
- CaneyCreek
- CITY_NM**
- Bay City
- Wharton
- County Boundary
- Waterbodies

**EXHIBIT 1 - LOWER CANEY CREEK PROJECT
LOCATION MAP**

MATAGORDA AND WHARTON COUNTY
LOWER CANEY CREEK
TWDB FIF STUDY
APRIL 2020

0 1 2 4
Miles



Lower Caney Creek Watershed Study		
AMHI (Texas)	\$ 59,206	http://www.city-data.com/county/Bell_County-TX.html
AMHI (Wharton Co)	\$ 49,619.00	https://www.census.gov/quickfacts/fact/table/whartoncountytexas/PST045218
AMHI (Matagorda Co)	\$ 45,500	https://www.deptofnumbers.com/income/texas/cameron-county/
AMHI Ratio	80%	75% Funded by State
Total Study Stream	706,323.61	ft
Total Study Stream	133.77	miles
Tasks	Description	Cost
1	Project Management	\$ 40,000.00
2	Data Collection	\$ 10,000.00
3	Field Survey	\$ 98,265.62
4	Hydraulic (1D/2D) Modeling	\$ 267,546.82
5	Hydrologic Modeling	\$ 80,264.05
6	Alternative Analysis	\$ 30,000.00
7	Benefit Cost Analysis	\$ 20,000.00
8	Public Meetings (3)	\$ 6,000.00
9	Stakeholder Meetings (3)	\$ 3,000.00
10	Engineering Report	\$ 15,000.00
Total		\$ 570,076.49
TWDB Share		\$ 427,557.37
Local Share		\$ 142,519.12
Wharton Share		\$ 42,755.74
Matagorda Share		\$ 99,763.39

**CITY OF WHARTON
RESOLUTION NO. 2020 - XX**

A RESOLUTION OF THE WHARTON CITY COUNCIL SUPPORTING WHARTON COUNTY'S APPLICATION TO THE TEXAS WATER DEVELOPMENT BOARD FOR THE STUDY OF THE WATERHOLE CREEK – CANEY CREEK BASIN AND COMMITTING FUNDS OVER A TWO-YEAR PERIOD AND AUTHORIZING THE MAYOR OF THE CITY OF WHARTON TO EXECUTE ALL DOCUMENTS RELATED TO SAID APPLICATION.

WHEREAS, The City of Wharton City Council wishes to ratify the letter of support to Wharton County in support of the submission of an application to the Texas Water Development Board (TWDB) for a study of the Waterhole Creek – Caney Creek Basin ; and

WHEREAS, The City of Wharton City Council wishes to commit funds over a two-year period to the study if the application is approved totaling \$18,000; and

WHEREAS, The Wharton City Council wishes to authorize the Mayor of the City of Wharton to execute all documents relating to said grant application.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

SECTION I. The Wharton City Council hereby approves the ratification of the letter of support to Wharton County in support of the submission of an application to the Texas Water Development Board (TWDB) for a study of the Waterhole Creek – Caney Creek Basin.

SECTION II. The City of Wharton City Council wishes to commit funds over a two-year period to the study if the application is approved totaling \$18,000.

SECTION III. The Wharton City Council hereby authorizes the Mayor of the City of Wharton to execute all documents related to said grant application.

SECTION IV. That this resolution shall become effective immediately upon its passage.

PASSED, APPROVED, and ADOPTED this 22nd day of June 2020.

CITY OF WHARTON, TEXAS

By: _____


TIM BARKER
Mayor

ATTEST:

PAULA FAVORS
City Secretary

City of Wharton
 120 E. Caney Street
 Wharton, TX 77488

FINANCE COMMITTEE

Meeting Date:	6/22/2020	Agenda Item:	Resolution: A resolution of the Wharton City Council authorizing the request to apply to the EDA Cares Act Recovery Assistance Program as part of the FY 2020 Public Works and Economic Adjustment Assistance in support of the expansion of Prime Eco Fluids and authorizing the Mayor of the City of Wharton to execute all documents related to said submission.
<p>The EDA on May 7, 2020, Secretary Wilbur Ross made EDA’s CARES Act Recovery Assistance funding available with the announcement that EDA had published an Addendum to its FY 2020 Public Works and Economic Adjustment Assistance Notice of Funding Opportunity. EDA intends to deploy its CARES Act funding as quickly, effectively, and efficiently as possible, and in a manner that meets community’s needs.</p> <p>The City Staff is requesting to submit applications to the EDA Cares Act Recovery Assistance Program as part of the FY 2020 Public Works and Economic Adjustment Assistance in support of the expansion of Prime Eco Group, Inc., located at 2933 Tx-60, Wharton, Texas.</p>			
City Manager: Andres Garza, Jr.		Date: Thursday, June 18, 2020	
Approval: 			
Mayor: Tim Barker			



City of Wharton

120 E. Caney • Wharton, TX 77488
Phone (979) 532-2491 • Fax (979) 532-0181

MEMORANDUM

DATE: June 17, 2020
FROM: Gwyneth Teves, Community Development Director
TO: Andres Garza, Jr., City Manager
SUBJECT: EDA Cares Act Recovery Assistance Program

The EDA on May 7, 2020, Secretary Wilbur Ross made EDA's CARES Act Recovery Assistance funding available with the announcement that EDA had published an Addendum to its FY 2020 Public Works and Economic Adjustment Assistance Notice of Funding Opportunity. EDA intends to deploy its CARES Act funding as quickly, effectively, and efficiently as possible, and in a manner that meets community's needs.

The City Staff is requesting to submit applications to the EDA Cares Act Recovery Assistance Program as part of the FY 2020 Public Works and Economic Adjustment Assistance in support of the expansion of Prime Eco Fluids.

If you should have any questions, please contact me at 979-532-2491 ext. 238. Thank You.

**CITY OF WHARTON
RESOLUTION NO. 2020-XX**

A RESOLUTION OF THE WHARTON CITY COUNCIL AUTHORIZING THE REQUEST TO APPLY TO THE EDA CARES ACT RECOVERY ASSISTANCE PROGRAM AS PART OF THE FY 2020 PUBLIC WORKS AND ECONOMIC ADJUSTMENT ASSISTANCE IN SUPPORT OF THE EXPANSION OF PRIME ECO FLUIDS AND AUTHORIZING THE MAYOR OF THE CITY OF WHARTON TO EXECUTE ALL DOCUMENTS RELATED TO SAID SUBMISSIONS.

WHEREAS, The City of Wharton City Council wishes to submit applications to the EDA Cares Act Recovery Assistance Program as part of the FY 2020 Public Works and Economic Adjustment Assistance in support of the expansion of Prime Eco Fluids; and,

WHEREAS, The Wharton City Council wishes to authorize the Mayor of the City of Wharton to execute all documents relating to said application.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

SECTION I. The Wharton City Council hereby approves for The City of Wharton staff to prepare applications for the EDA Cares Act Recovery Assistance Program as part of the FY 2020 Public Works and Economic Adjustment Assistance in support of the expansion of Prime Eco Fluids.

SECTION II. The City designates the Mayor as the person authorized to sign all forms related to the preparation of the application.

SECTION III. That this resolution shall become effective immediately upon its passage.

PASSED, APPROVED, and ADOPTED this 22nd day of June 2020.

CITY OF WHARTON, TEXAS


By: _____
TIM BARKER
Mayor

ATTEST:

PAULA FAVORS
City Secretary

City of Wharton
 120 E. Caney Street
 Wharton, TX 77488

FINANCE COMMITTEE

Meeting Date:	6/22/2020	Agenda Item:	Resolution: A resolution of the Wharton City Council authorizing and providing for the incurrence of indebtedness for the purpose of providing for the cost of designing, land acquisition and construction of the FM 1301 and Railroad Overpass Project through the Texas Department of Transportation State infrastructure Bank Loan Program and authorizing the Mayor of the City of Wharton to execute all documents related to said submission.
<p>On February 10, 2020, the City Council approved the submission of an application to the State Infrastructure Bank Transportation Loan Program through the Texas Department of Transportation for the FM 1301 and Railroad Overpass Project. Since that time the City Staff has met with James Gilley, Financial Advisor, Tom Sage, Bound Counsel, and a representative from TxDOT to discuss financing options for this project. It is the recommendation that the project be financed through the use of Certificates of Obligation for a period of 30 years. Through this option the City will be able to:</p> <ol style="list-style-type: none"> 1. Incur no interest for years 1-3. 2. Capitalize interest for years 4-5. 3. 2% Principal payment only for years 1-5. 4. Principal and interest for years 6-30. <p>It is the recommendation that the City Council pursue issuing the Certificates of Obligation to finance this project.</p> <p>Finance Director Joan Andel will be present to answer any questions.</p>			
City Manager: Andres Garza, Jr.		Date: Thursday, June 18, 2020	
Approval: 			
Mayor: Tim Barker			

**CITY OF WHARTON
RESOLUTION NO. 2020 - XX**

A RESOLUTION OF THE WHARTON CITY COUNCIL AUTHORIZING AND PROVIDING FOR THE INCURRENCE OF INDEBTEDNESS FOR THE PURPOSE OF PROVIDING FOR THE COST OF DESIGNING, LAND ACQUISITION AND CONSTRUCTION OF THE FM 1301 AND RAILROAD OVERPASS PROJECT THROUGH THE TEXAS DEPARTMENT OF TRANSPORTATION STATE INFRASTRUCTURE BANK LOAN PROGRAM AND AUTHORIZING THE MAYOR OF THE CITY OF WHARTON TO EXECUTE ALL DOCUMENTS RELATED TO SAID SUBMISSION.

WHEREAS, The City of Wharton City Council wishes to authorize and provide for the incurrence of indebtedness for the purpose of providing for the cost of designing, land acquisition and construction of the FM1301 and Railroad Overpass Project through the Texas Department of Transportation State Infrastructure Bank Loan Program; and,

WHEREAS, The Wharton City Council wishes to authorize the Mayor of the City of Wharton to execute all documents relating to said application.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WHARTON, TEXAS:

SECTION I. The Wharton City Council hereby authorizes and provides for the incurrence of indebtedness for the purpose of providing for the cost of designing, land acquisition and construction of the FM1301 and Railroad Overpass Project through the Texas Department of Transportation State Infrastructure Bank Loan Program; and,

SECTION II. The Wharton City Council hereby authorizes the Mayor of the City of Wharton to execute all documents related to said application.

SECTION IV. That this resolution shall become effective immediately upon its passage.

PASSED, APPROVED, and ADOPTED this 22nd day of June 2020.

CITY OF WHARTON, TEXAS

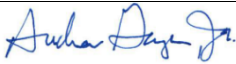
By: _____
TIM BARKER
Mayor

ATTEST:

PAULA FAVORS
City Secretary

City of Wharton
120 E. Caney Street
Wharton, TX 77488

FINANCE COMMITTEE

Meeting Date:	6/22/2020	Agenda Item:	Wharton Economic Development Corporation Fiscal Year 2020-2021 Annual Budget.
Attached you will find the Wharton Economic Development Corporation Fiscal Year 2020-2021 Annual Budget.			
City Manager: Andres Garza, Jr.		Date: Thursday, June 18, 2020	
Approval: 			
Mayor: Tim Barker			



May 26, 2020

City Manager Andres Garza, Jr.
120 E. Caney Street
Wharton, TX 77488

RE: Wharton Economic Development Corporation Fiscal Year 2019-2020 Annual Budget.

Dear Mr. Garza,

Attached please find WEDC's FY 20-21 Budget approved by the Directors on May 18, 2020.

Please place the Budget on the agenda for your next City Council Meeting for comment, review, consideration and approval.

Please feel free to contact our office if you should have any questions.

Sincerely,

Chad D. Odom, Executive Director

CO/kh

Wharton Economic Development
Corporation Chad Odom, Executive Director

Office: 979-532-0999
Cell: 979-531-9015

Wharton Economic Development Corporation

FISCAL YEAR 2020-2021 BUDGET (05-18-20)

CURRENT PR Item-6.
 FY 2019-2020 FY 2020-21

Projected Estimated Revenues

		CURRENT FY 2019-2020		PR FY 2020-21
51-3210	Sales Tax	735,000		601,455
51-3773	Interest on Investments	2,500		2,500
51-3778	Property Investments/Misc. Income	5,000		5,000
Sub Total Revenues		742,500		608,955
General Funds	Draw From Fund Balance(Cash on Hand)	658,859		658,859
51-3780	Fund Balance/Loan Proceeds	109,509		109,509
Sub Total General Funds & Fund Balance/Loan Proceeds		768,368		768,368
Total Revenues		1,510,868		1,377,323

PROJECTED EXPENDITURES

Program/Project

51-555-00-661	Property Taxes	2,000		2,000
51-555-00-664	Uncommitted Funds	226,950		201,648
On Projects at 124,132,220,243,802,804,1904 W. Milam, 505,507,720 E.Milam, 315 Alabama, 221 Fulton, 208,314,605,1105,1106,1717,1827,1902,2302,2322 2407,2918,3027 N. Richmond,415 Colorado, 416-522E. Milam, 505,507 Ogden, Mega Projects Option Fee, Studies, Performance Agreements , Special Professional Services & Retail Recruiting Debit Service, Business Recovery Grants,Planning,Downtown Development Promotion & Business Attraction, Corridor Studies, Plan & Promote FM 1301 Expansion				
51-555-00-666	Restoration/Demolition Special Projects,	100,000		100,000
On Projects at 204, 1901 Richmond Road, 416-500 E. Milam				
51-555-00-667	Wharton o6o Local Business Disaster Recovery Loans	40,000		40,000
51-555-00-702	City Mapping Support	6,000		6,000
51-555-00-707	Tractor Supply Sales Tax Rebate	40,000		30,000
51-555-00-709	Projects Requiring Infrastructure	400,000		300,697
On Projects, including but not limited to locations for FM 1301, Wharton Industrial Foundation, Outdoor Recreation Facility, Hotel, Air Port Mfg.,				
51-555-00-717	Ali Qattom 1321 N. Alabama	75,000		0
51-555-00-719	Entrance Imporvement Project	33,250		33,250
51-555-00-720	Park & Pool Equipment	150,000		150,000
51-555-00-728	Business Retention & Expansion	15,000		15,000
51-555-00-732	Wayfinding Project	0		60,000
Total Program/Project		1,088,200		938,595

Marketing

51-557-00-215	Printing & Binding	8,500		8,500
51-557-00-218	Office & Grounds	2,500		2,500
51-557-00-222	Board Meeting/Director Expense	3,500		3,500
51-557-00-290	Miscellaneous (Supplies)	500		500
51-557-00-520	Business Expense Meals/ Gifts	4,000		4,000
51-557-00-522	Meeting Expense	5,500		5,500
51-557-00-540	Chamber Programs	25,000		50,000
51-557-00-559	Travel Expense	3,500		3,500
51-557-00-561	Conferences	14,000		14,000
51-557-00-562	Contract Marketing/Web Site	5,500		5,500
51-557-00-563	SBDC Office Funding/SCORE	12,000		12,000
51-557-00-690	Miscellaneous	1,000		1,000
Total Marketing		85,500		110,500

Administration

51-550-00-110	Personnel & Benefits	246,417	237,977
51-550-00-122	Vehicle Allowance	13,700	13,200
51-554-00-210	Supplies	3,000	3,000
51-554-00-211	Postage	700	700
81-554-00-212	Dues & Subscriptions	7,000	7,000
51-554-00-250	Equipment	5,000	5,000
51-554-00-524	Phone/Internet	9,000	9,000
51-554-00-530	Insurance	6,500	6,500
51-554-00-550	Continuine Educaton	2,500	2,500
51-554-00-560	Professional Services	25,000	25,000
51-554-00-561	City Lease/Acct. Service	14,851	14,851
51-554-00-690	Miscellaneous	3,500	3,500
Total Administration		337,168	328,228

TOTAL EXPENDITURES

1,510,868 1,377,323

2018-2019 Revenues Less Expenditures

\$0

\$0

Changes in Budget

Items Frozen For Now

New Line Item

FY 2020-2021 SALES TAX REVENUE/BUDGET REPORT MONTHLY PROJECTIONS								
Month			Monthly	Monthly	YTD	YTD	Difference	%
	Proposed 20-	Budget 19-2	Actual 19-20	Actual	Budget			
Oct.	70%	41876.1	59,823	59,823	59,823	59,823	0	0.00%
Nov.	70%	45887.1	65,553	66,226	126,049	125,376	673	0.53%
Dec.	70%	40462.1	57,803	62,023	188,072	183,179	4,893	2.60%
Jan.	75%	44997	59,996	59,895	247,967	243,175	4,792	1.93%
Feb.	75%	59583.75	79,445	75,566	323,533	322,620	913	0.28%
Mar.	85%	46602.95	54,827	52,260	375,793	377,447	-1,654	-0.44%
Apr.	85%	48087.05	56,573	50,034	425,827	434,020	-8,193	-1.92%
May	85%	51377.4	60,444	67,521	493,348	494,464	-1,116	-0.23%
Jun.	90%	52432.2	58,258					
Jul.	90%	54274.5	60,305					
Aug.	95%	60410.5	63,590					
Sept.	95%	55463.85	58,383					
Total	81.83%	601454.5	735,000					