County of El Paso, Texas
Comprehensive Annual Financial Report

For the Fiscal Year Ended
September 30, 2011
COUNTY OF EL PASO

2011 CAFR UPDATE

VISION STATEMENT
El Paso County—
Government that WORKS
1. Discussion of Financial Position- includes revenue, expenditure, and fund balance trends
2. Impacts on current and future years
3. Discussion on current budget process update and any additional recommendations from the Commissioners Court for 2013
Entity-Wide Statement of Net Assets

- **Assets**
  - Entity-wide assets totaled $367.5 mil. and increased by $10.5 mil. or 2.97 percent.

- **Liabilities**
  - Entity-wide liabilities totaled $221.6 mil. and increased by $8.2 mil. or 3.82 percent from FY 2010.

- **Net Assets**
  - Governmental & Business Type Activities Assets exceeded liabilities by $145.9 mil. (Total Net Assets) and increased by $2.4 mil or 1.7 percent.
  - $134.9 mil or 92.48% represents governmental activities and $10.9 mil or 7.52% represents business type activities.
**General Fund- Fund Balance, cont’d**

**FY 2010** Beginning balance  
$32.6\text{ Mil.}$

- Revenues and Transfers-In  
  \((\text{Incr.} \; $19.2\text{ mil or} \; 10.32\%)\)  
  $205.4\text{ Mil.}$

- Expenditures and Transfers-Out  
  \((\text{Increase} \; \$5.2\text{ mil or} \; 2.83\%)\)  
  $191.4\text{ Mil.}$

- FY 2011 Rev-less Expend  
  $13.9\text{ Mil.}$

**FY 2011** Ending balance  
$46.5\text{ Mil.}$
Actual total fund balance $46.5 mil., which increased by $13.9 Mil. above 2010.
Of this total, the fund balance designated to balance the FY2012 budget was $10.9 mil., which leaves a total of $35.1 mil. undesignated, resulting in a ratio of 16.65% of the FY2012 General Fund budget of $214.3 mil.
Revenue Sources—General Fund

General Fund Revenues

- Tax Revenues, $150,869,855, 73%
- Licenses and Permits, $231,371, 0%
- Intergovernmental, $7,029,052, 3%
- Charges for Services, $36,474,166, 18%
- Fines and Forfeitures, $6,218,678, 3%
- Interest Earnings, $1,125,637, 1%
- Miscellaneous Revenues, $2,137,439, 1%

*Other Financing Sources, $1,334,082, 1%* 

*Taxes – Property Taxes ($110.4 million), Sales Taxes ($38.6 million)*
<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>2011 Actual</th>
<th>2010 Actual</th>
<th>Amount Increase / Decrease from FY 2010</th>
<th>% Increase / Decrease</th>
<th>Total Revenues and Other Sources</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Revenues</td>
<td>$150,869,855</td>
<td>$135,687,883</td>
<td>$15,181,972</td>
<td>11.19%</td>
<td>73.44%</td>
</tr>
<tr>
<td>Licenses and Permits</td>
<td>231,371</td>
<td>266,313</td>
<td>(34,942)</td>
<td>(13.12%)</td>
<td>.011%</td>
</tr>
<tr>
<td>Intergovernmental</td>
<td>7,029,052</td>
<td>4,638,202</td>
<td>2,390,850</td>
<td>51.55%</td>
<td>3.42%</td>
</tr>
<tr>
<td>Charges for Services</td>
<td>36,474,166</td>
<td>31,470,380</td>
<td>5,003,786</td>
<td>15.90%</td>
<td>17.76%</td>
</tr>
<tr>
<td>Fines and Forfeits</td>
<td>6,218,678</td>
<td>4,481,117</td>
<td>1,737,561</td>
<td>38.78%</td>
<td>3.03%</td>
</tr>
<tr>
<td>Interest</td>
<td>1,125,637</td>
<td>1,258,459</td>
<td>(132,822)</td>
<td>(10.55%)</td>
<td>.055%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>2,137,439</td>
<td>2,073,810</td>
<td>63,629</td>
<td>3.07%</td>
<td>1.04%</td>
</tr>
<tr>
<td>Other Financing Sources</td>
<td>1,334,082</td>
<td>6,323,455</td>
<td>(4,989,373)</td>
<td>(78.90%)</td>
<td>.65%</td>
</tr>
<tr>
<td>Total Revenues and Other Sources</td>
<td>$205,420,280</td>
<td>$186,199,619</td>
<td>$19,220,661</td>
<td>10.32%</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
General Fund Expenditures

- Administration of Justice, $45,138,602, 23%
- Public Safety, $102,106,535, 53%
- General Government, $32,085,864, 17%
- Health and Welfare, $5,259,017, 3%
- Resource Development, $205,336, 0%
- Culture and Recreation, $3,153,371, 2%
- Capital Outlays, $94,333, 0%
- Other Financing Uses, $3,186,166, 2%
- Public Works, $6,984, 0%
## FY 2011 General Fund Expenditure Analysis

<table>
<thead>
<tr>
<th>Category</th>
<th>2011 Actual</th>
<th>2010 Actual</th>
<th>Amt Increase / Decrease from FY 2010</th>
<th>% Increase / Decrease</th>
<th>2011 Actual as a % of Total Expenses</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>$32,085,864</td>
<td>$33,117,900</td>
<td>($1,032,036)</td>
<td>(3.12%)</td>
<td>16.78%</td>
</tr>
<tr>
<td>Administration of Justice</td>
<td>45,138,602</td>
<td>45,367,759</td>
<td>(229,157)</td>
<td>(0.51%)</td>
<td>23.60%</td>
</tr>
<tr>
<td>Public Safety</td>
<td>102,1060,535</td>
<td>96,067,196</td>
<td>6,039,339</td>
<td>6.29%</td>
<td>53.39%</td>
</tr>
<tr>
<td>Health and Welfare</td>
<td>5,259,017</td>
<td>5,095,471</td>
<td>163,546</td>
<td>3.21%</td>
<td>2.75%</td>
</tr>
<tr>
<td>Resource Development</td>
<td>205,336</td>
<td>241,166</td>
<td>(35,830)</td>
<td>(14.86%)</td>
<td>0.11%</td>
</tr>
<tr>
<td>Culture and Recreation</td>
<td>3,153,371</td>
<td>2,642,251</td>
<td>511,120</td>
<td>19.34%</td>
<td>1.65%</td>
</tr>
<tr>
<td>Public Works</td>
<td>6,984</td>
<td>6,984</td>
<td>100%</td>
<td>0.00%</td>
<td>0.00%</td>
</tr>
<tr>
<td>Capital Outlays</td>
<td>94,333</td>
<td>155,816</td>
<td>(61,483)</td>
<td>(39.46%)</td>
<td>0.05%</td>
</tr>
<tr>
<td>Other Financing Uses</td>
<td>3,186,166</td>
<td>3,281,060</td>
<td>(94,894)</td>
<td>(2.89%)</td>
<td>1.67%</td>
</tr>
<tr>
<td>Total Expenditures and Other Uses</td>
<td>$191,236,208</td>
<td>$185,968,619</td>
<td>$5,267,589</td>
<td>2.83%</td>
<td>100.00%</td>
</tr>
</tbody>
</table>
Impacts for future years

- Actively monitor economic impacts on revenue trends and possible future negative legislative impacts
- Budget Level Funding-Special Budget Workshops between departments and County Auditor as warranted (Identify areas of concern, utility and gas costs, Training, capital needs)
- Assess revenue enhancement to collection on assessments (Monitor Revenues and Misdemeanor Scofflaw Phase II)
- Timely use of existing bond proceeds for eligible projects.
- Identify and assess future capital needs (CIP)
- Continued monthly financial updates to Comm. Court
- Set up preliminary 2013 budget kickoff meeting (Date TBD)
Impacts for future years-Cont.

- Move forward with the County’s Formalize Comprehensive 5-Year Capital Plan
- Future technology application projects (Financial Accounting, Purchasing and HR/Payroll)
- Other major capital needs-FPOE
- Other County Capital needs, Short versus Long-Term and funding options.
Current Budget Process

Commissioners Court Recommendations and Final Budget Adopted

Preliminary Meeting with Court TBD?

County Auditor meetings with Depart.

Auditors Reports Results of Budget Meetings with Depart.

Recommendations Submitted to Court and Budget Hearings Set*

*Budget Hearings with Commissioners are only scheduled with those departments requesting changes in personnel and those that are in disagreement with County Auditor recommendations.
Comments and Questions